



Schedules of Employer Allocations and OPEB
Amounts by Employer

for

KENTUCKY PUBLIC PENSIONS AUTHORITY

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

CONTENTS

PAGES

REPORT OF INDEPENDENT AUDITORS.....	1 - 2
KENTUCKY EMPLOYEES RETIREMENT SYSTEM (NON-HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	3 - 10
SCHEDULE B - SCHEDULE OF OPEB AMOUNTS BY EMPLOYER.....	11- 14
KENTUCKY EMPLOYEES RETIREMENT SYSTEM (HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	15
SCHEDULE B - SCHEDULE OF OPEB AMOUNTS BY EMPLOYER.....	16
COUNTY EMPLOYEES RETIREMENT SYSTEM (NON-HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	17 - 42
SCHEDULE B - SCHEDULE OF OPEB AMOUNTS BY EMPLOYER.....	43 - 48
COUNTY EMPLOYEES RETIREMENT SYSTEM (HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	49 - 54
SCHEDULE B - SCHEDULE OF OPEB AMOUNTS BY EMPLOYER.....	55 - 56
NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB AMOUNTS BY EMPLOYER.....	57 - 62
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING</i> STANDARDS	63



Blue & Co., LLC / 250 West Main Street, Suite 2900 / Lexington, KY 40507
main 859.253.1100 fax 859.253.1384 email blue@blueandco.com

Report of Independent Auditors

To the Members
Kentucky Public Pensions Authority
Frankfort, Kentucky

Opinions

We have audited the accompanying schedules of employer allocations of Kentucky Employees Retirement System – Nonhazardous Other Post Employee Benefit (OPEB) Plan (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous OPEB Plan (KERS Hazardous), County Employees Retirement System – Nonhazardous OPEB Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous OPEB 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 OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedules of OPEB 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 OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB 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 OPEB 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 OPEB 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 OPEB 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 OPEB 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 OPEB 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, KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous OPEB 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%	0.086674%
10010	LEGS LEGISLATIVE RES COMM	20,870,737	1.825050%	1.537066%	1.586254%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	22,290,041	1.825050%	1.641593%	1.672928%
7416	KY OFFICE OF BAR ADMISSIO	46,984	0.000000%	0.003460%	0.002869%
7716	MASTER COMMISSIONER BULLITT COUNTY	103,729	0.000000%	0.007639%	0.006334%
7718	MASTER COMM BOONE CO	176,188	0.000000%	0.012976%	0.010760%
7720	MASTER COMM CAMPBELL CO	68,000	0.000000%	0.005008%	0.004153%
7724	MASTER COMM CHRISTIAN CO	39,186	0.000000%	0.002886%	0.002393%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001608%	0.001333%
7727	MASTER COMM CLINTON/CUMBE	50,013	0.000000%	0.003683%	0.003054%
7730	MASTER COMM DAVIESS CO	97,743	0.000000%	0.007199%	0.005969%
7734	MASTER COMM FAYETTE CO	188,083	0.000000%	0.013852%	0.011486%
7741	MASTER COMM GRANT CO	64,392	0.000000%	0.004742%	0.003932%
7743	MASTER COMM GRAYSON CO	44,167	0.000000%	0.003253%	0.002697%
7747	MASTER COMM HARDIN CO	162,557	0.000000%	0.011972%	0.009927%
7750	MASTER COMMISSIONER HART COUNTY	39,124	0.000000%	0.002881%	0.002389%
7752	HENRY/ TRIMBLE MASTER COM	48,900	0.000000%	0.003601%	0.002986%
7756	MASTER COMM JEFF CIRCUIT	398,609	0.000000%	0.029356%	0.024342%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	38,713	0.000000%	0.002851%	0.002364%
7759	MASTER COMM KENTON CO	181,637	0.000000%	0.013377%	0.011092%
7763	MASTER COMM LAUREL CO	60,500	0.000000%	0.004456%	0.003695%
7773	MASTER COMM MCCracken CO	110,374	0.000000%	0.008129%	0.006741%
7776	MASTER COMM MADISON CO	98,043	0.000000%	0.007221%	0.005988%
7782	MASTER COMM MEADE CO	37,603	0.000000%	0.002769%	0.002296%
7790	MASTER COMM NELSON CO	69,565	0.000000%	0.005123%	0.004248%
7793	MASTER COMM OLDHAM CO	72,244	0.000000%	0.005321%	0.004412%
7794	MASTER COMM OWEN CO	23,795	0.000000%	0.001752%	0.001453%
7798	MASTER COMM PIKE CO	96,736	0.000000%	0.007124%	0.005907%
7805	MASTER COMM SCOTT CO	88,843	0.000000%	0.006543%	0.005425%
7807	MASTER COMM SIMPSON CO	46,518	0.000000%	0.003426%	0.002841%
7814	MASTER COMM WARREN CO	133,651	0.000000%	0.009843%	0.008162%
7820	MASTER COMM BARREN CO	29,910	0.000000%	0.002203%	0.001827%
7821	MASTER COMM MUHLENBERG CO	76,558	0.000000%	0.005638%	0.004675%
20020	JUDL JUDICIAL RET SYSTEM	170,896	0.000000%	0.012586%	0.010436%
20025	JUDL ADM OFF OF THE COURT	59,767,527	2.508010%	4.401697%	4.078255%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	62,652,623	2.508010%	4.614175%	4.254441%
31030	UNIFIED PROSECUTORIAL SYS	51,724,900	3.992135%	3.809382%	3.840596%
31035	DEPT OF AGRICULTURE	9,799,039	0.756291%	0.721669%	0.727582%
31040	ATTORNEY GENERALS OFFICE	8,594,710	0.663341%	0.632974%	0.638161%
31045	AUDITOR OF PUBLIC ACCOUNT	6,777,834	0.523114%	0.499167%	0.503257%

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 (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)
31066	REGISTRY OF ELECTION	636,024	0.049088%	0.046841%	0.047225%
31070	GOVERNORS OFFICE	1,609,249	0.124202%	0.118516%	0.119487%
31074	DEPT OF VETERANS AFFAIRS	22,199,703	1.713376%	1.634941%	1.648338%
31076	MILITARY AFFAIRS COMM	64,119	0.004949%	0.004722%	0.004761%
31082	KY INFRASTRUCTURE	703,979	0.054333%	0.051846%	0.052271%
31085	LT GOVERNORS OFFICE	420,234	0.032434%	0.030949%	0.031203%
31094	OFF OF HOMELAND SECURITY	833,601	0.064337%	0.061392%	0.061895%
31095	DEPT MILITARY AFFAIRS	15,907,288	1.227727%	1.171523%	1.181123%
31110	OFF OF SECRETARY TO CABIN	196,007	0.015128%	0.014435%	0.014553%
31112	GOV OFF LOCAL DEVELOPMENT	2,140,628	0.165214%	0.157651%	0.158943%
31120	SECRETARY OF STATE	1,556,325	0.120117%	0.114619%	0.115558%
31125	STATE TREASURERS OFFICE	1,429,785	0.110351%	0.105299%	0.106162%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	125,498	0.009686%	0.009243%	0.009319%
31137	KY COMM NETWORK AUTH	815,287	0.062924%	0.060043%	0.060535%
31150	BOARD OF ACCOUNTANCY	198,727	0.015338%	0.014636%	0.014756%
31165	BOARD OF BARBERING	110,737	0.008547%	0.008155%	0.008222%
31180	BOARD OF DENTISTRY	262,481	0.020258%	0.019331%	0.019489%
31185	BOARD OF ELECTIONS	448,919	0.034648%	0.033062%	0.033333%
31190	BRD OF EMBALMERS/FUN DIR	64,359	0.004967%	0.004740%	0.004779%
31200	BOARD OF EXM ARCHITECTS	145,602	0.011238%	0.010723%	0.010811%
31205	KY LANDSCAPE ARCH REG BD	24,876	0.001920%	0.001832%	0.001847%
31215	BD EXAMINERS OF SOCIAL WK	66,015	0.005095%	0.004862%	0.004902%
31225	BD OF HAIRDRESSERS/CSMTG	663,011	0.051171%	0.048829%	0.049229%
31245	BD OF MEDICAL LICENSURE	695,823	0.053704%	0.051245%	0.051665%
31250	BOARD OF NURSING	2,870,705	0.221561%	0.211419%	0.213151%
31260	BOARD OF OPTOMETRIC EXM	80,750	0.006232%	0.005947%	0.005996%
31263	KY RESPIRATORY CARE BD	95,581	0.007377%	0.007039%	0.007097%
31268	PERSONNEL BOARD	336,309	0.025956%	0.024768%	0.024971%
31270	KY BOARD OF PHARMACY	1,061,724	0.081944%	0.078193%	0.078834%
31275	BD OF PHYSICAL THERAPY	156,562	0.012083%	0.011530%	0.011624%
31290	BD OF PROF ENGINEERS & LA	459,894	0.035495%	0.033870%	0.034148%
31345	SCHOOL FAC CONSTR COMM	137,599	0.010620%	0.010134%	0.010217%
31354	EXECUTIVE BRANCH ETH COMM	320,751	0.024756%	0.023622%	0.023816%
31370	COMMISSION ON HUMAN RIGHT	876,866	0.067677%	0.064579%	0.065108%
31415	KY COUNCIL POSTSEC EDUCAT	2,044,582	0.157801%	0.150577%	0.151811%
31765	OFFICE OF STATE BUD DIREC	1,250,366	0.096503%	0.092086%	0.092840%
35605	TRAN OFF OF THE SECRETARY	3,432,035	0.264885%	0.252759%	0.254830%
35607	TRAN OFFICE OF LEGAL SVC	1,906,413	0.147137%	0.140402%	0.141552%
35609	DIVISION OF FACILITY MANA	1,184,920	0.091452%	0.087266%	0.087981%
35615	TRAN DEPT OF AVIATION	1,022,892	0.078947%	0.075333%	0.075950%
35616	TRAN OFFICE OF PERSONNEL	1,386,918	0.107043%	0.102142%	0.102979%
35617	OFFICE OF INFORMAT TECHNO	1,676,938	0.129426%	0.123501%	0.124513%
35618	OFFICE OF AUDITS	2,169,011	0.167405%	0.159741%	0.161050%
35619	DOT PAYROLL DIVISION	691,989	0.053408%	0.050963%	0.051381%
35625	TRAN DEPT OF HIGHWAYS	167,247,631	12.908195%	12.317277%	12.418204%

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)
35628	TRAN DEPT OF INTERGOV PRO	692,504	0.053448%	0.051001%	0.051419%
35630	TRAN DEPT OF VEH REGULATE	7,014,071	0.541347%	0.516565%	0.520798%
36635	CAB FOR ECONOMIC DEVELOPMENT	3,878,880	0.299372%	0.285668%	0.288009%
39075	KHEAA DIV OF FINANCIAL AF	551,530	0.042567%	0.040619%	0.040952%
39079	COMMONWEALTH OF TECHNOL	13,383,447	1.032936%	0.985650%	0.993726%
39084	KY RIVER AUTHORITY	375,906	0.029012%	0.027684%	0.027911%
39103	OFFICE OF PVA'S	28,261,817	2.181251%	2.081397%	2.098452%
39130	DEPT OF REVENUE	31,035,892	2.395354%	2.285699%	2.304428%
39750	OFFICE OF SECRETARY	4,792,741	0.369904%	0.352971%	0.355863%
39757	FIN OFFICE OF INSP GENERAL	5,000	0.000386%	0.000368%	0.000371%
39758	OFF OF THE CONTROLLER	3,456,125	0.266744%	0.254533%	0.256619%
39785	DEPT FACILITIES SUPP SVCS	8,984,995	0.693463%	0.661718%	0.667140%
50235	KY STATE FAIR BOARD	7,451,052	0.575073%	0.548747%	0.553243%
50410	COMM KY HERITAGE COUNCIL	755,583	0.058316%	0.055646%	0.056102%
50529	KY ARTS COUNCIL	526,979	0.040672%	0.038810%	0.039128%
50550	KY HISTORICAL SOCIETY	1,486,202	0.114705%	0.109454%	0.110351%
50660	DEPT OF FISH & WILDLIFE	13,854,401	1.069285%	1.020335%	1.028696%
50665	COMM KY HORSE PARK	2,102,268	0.162253%	0.154826%	0.156095%
50670	DEPT OF PARKS	19,646,023	1.516283%	1.446870%	1.458726%
50850	COMM OFFICE OF SECRETARY	1,248,183	0.096335%	0.091925%	0.092678%
50852	KY ARTISANS CTR AT BERA	482,451	0.037236%	0.035531%	0.035822%
50860	DEPT OF TOURISM	1,143,170	0.088230%	0.084191%	0.084881%
51340	KY COMM DEAF/HARD OF HEAR	526,743	0.040654%	0.038793%	0.039111%
51407	KY ENVIRONMENTAL EDUC COU	93,670	0.007229%	0.006899%	0.006955%
51530	EDUC OFFICE OF SECRETARY	3,972,625	0.306608%	0.292572%	0.294969%
51531	DEPT WORKFORCE INVESTMENT	7,564,571	0.583835%	0.557108%	0.561673%
51532	KY COMM ON PROPRIETARY ED	105,000	0.008104%	0.007733%	0.007796%
51540	EDUC DEPT OF EDUCATION	12,060,868	0.930859%	0.888246%	0.895524%
51545	KY EDUCATIONAL TV AUTHOR	6,250,672	0.482428%	0.460343%	0.464115%
51555	KY DEPT LIBRARY & ARCHIVE	2,197,759	0.169623%	0.161858%	0.163184%
53721	H&FS OFF OF THE SECRETARY	20,512,749	1.583177%	1.510702%	1.523081%
53723	OFFICE INSPECTOR GENERAL	8,193,950	0.632410%	0.603459%	0.608404%
53725	DEPT OF AGING/INDEP LIVIN	7,349,601	0.567243%	0.541276%	0.545711%
53727	DEPT FOR INCOME SUPPORT	17,329,065	1.337460%	1.276233%	1.286691%
53728	DEPT FOR PUBLIC HEALTH	17,949,781	1.385366%	1.321947%	1.332779%
53729	OFF HUMAN RESOURCE MANAGE	14,734,189	1.137187%	1.085128%	1.094020%
53730	SERVE KY	762,372	0.058840%	0.056146%	0.056606%
53736	H&FS DEPT FOR COMM BASE S	164,179,729	12.671414%	12.091338%	12.190415%
53739	HEALTH DATA AND ANALYTICS	913,978	0.070541%	0.067312%	0.067864%
53746	DEPT FOR MEDICAID SERVICE	6,029,501	0.465358%	0.444054%	0.447693%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	4,878,188	0.376499%	0.359264%	0.362208%
54500	J&PS OFF OF SECRETARY	7,226,935	0.557776%	0.532242%	0.536603%
54515	DEPT OF PUBLIC ADVOCACY	26,036,287	2.009484%	1.917493%	1.933205%
54520	J&PS DEPT OF KY STATE POL	32,819,224	2.532992%	2.417036%	2.436841%
54523	J&PS OF JUVENILE JUSTICE	25,494,991	1.967707%	1.877629%	1.893014%

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)
54525	DEPT OF CRIMINAL JUST TRN	7,391,159	0.570451%	0.544336%	0.548796%
54527	J&PS DEPT OF CORRECTIONS	15,618,708	1.205454%	1.150270%	1.159695%
55790	OFFICE OF THE SECRETARY	4,692,759	0.362188%	0.345607%	0.348439%
55793	DEPT PERSONNEL ADMIN	1,860,227	0.143573%	0.137000%	0.138123%
55794	DEPT FOR EMPLOYEE INS	2,370,906	0.182987%	0.174610%	0.176041%
56102	OFFICE OF THE SECRETARY	5,187,734	0.400390%	0.382061%	0.385192%
56106	DEPT OF WRKPLACE STANDARD	4,627,570	0.357156%	0.340806%	0.343599%
56107	DEPT OF WORKERS CLAIMS	5,878,874	0.453732%	0.432961%	0.436509%
56113	KY OSH REVIEW COMMISSION	199,485	0.015396%	0.014691%	0.014811%
56114	WORKERS COMP FUNDING COMM	840,978	0.064907%	0.061935%	0.062443%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	15,706,199	1.212207%	1.156714%	1.166192%
57123	KY PUBLIC SVC COMMISSION	3,759,890	0.290189%	0.276904%	0.279173%
57126	OFFICE OF THE SECRETARY	2,574,202	0.198677%	0.189582%	0.191135%
57128	DEPT FOR NATURAL RESOURCE	21,201,744	1.636353%	1.561444%	1.574238%
57129	DEPT FOR ENVIRONM PROTECT	29,495,974	2.276503%	2.172289%	2.190089%
57139	OFFICE OF ADMINISTRATIVE SERVICES	3,741,692	0.288784%	0.275564%	0.277822%
57140	KY NATURE PRESERVES	929,935	0.071773%	0.068487%	0.069048%
57141	OFFICE OF ENERGY POLICY	370,484	0.028594%	0.027285%	0.027509%
58374	KY HORSE RACING AUTHORITY	2,446,577	0.188827%	0.180183%	0.181659%
58672	OFFICE OF CLAIMS AND APPEALS	411,967	0.031796%	0.030340%	0.030589%
58675	OFFICE OF THE SECRETARY	3,206,227	0.247457%	0.236129%	0.238064%
58676	DEPT OF INSURANCE	3,193,124	0.246446%	0.235164%	0.237091%
58677	OFF OF OCCUP & PROFESSION	1,270,397	0.098049%	0.093561%	0.094328%
58678	KY BOXING & WRESTLING AUT	52,500	0.004052%	0.003866%	0.003898%
58680	DEPT OF ALCOHOL & BEVERA	618,339	0.047723%	0.045539%	0.045912%
58681	DEPT OF CHARITABLE GAMING	1,113,831	0.085966%	0.082030%	0.082702%
58685	DEPT OF FINANCIAL INSTITU	5,320,308	0.410622%	0.391825%	0.395036%
58690	DEPT OF HOUSING & BUILD C	8,736,394	0.674276%	0.643409%	0.648681%
SUBTOTAL EXECUTIVE BRANCH AGENCIES		1,009,755,047	77.933030%	74.365386%	74.974741%
1430	EASTERN KY UNIV	4,615,608	1.270600%	0.339926%	0.498885%
1433	KET FOUNDATION	1,679,476	0.080090%	0.123688%	0.116241%
1435	CHILD WATCH ADVOCACY CTR	231,172	0.003820%	0.017025%	0.014770%
1436	LOTUS	1,142,920	0.005710%	0.084173%	0.070772%
1437	SANCTUARY INC	625,341	0.013340%	0.046054%	0.040466%
1438	O A S I S	926,642	0.012250%	0.068244%	0.058680%
1439	BARREN RIVER CHILD ADVOCA	506,489	0.002160%	0.037301%	0.031299%
1440	MOREHEAD STATE UNIVERSITY	3,776,279	0.643190%	0.278111%	0.340466%
1445	MURRAY STATE UNIV	6,569,835	0.705340%	0.483848%	0.521679%
1451	SILVERLEAF	337,988	0.010730%	0.024892%	0.022473%
1452	SPRINGHAVEN INC	622,443	0.008120%	0.045841%	0.039398%
1453	SAFE HARBOR	882,111	0.006980%	0.064965%	0.055061%
1454	D.O.V.E.S.	619,814	0.007010%	0.045647%	0.039048%
1456	JUDI'S PLACE FOR KIDS, INC.	348,307	0.004130%	0.025652%	0.021976%

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)
1457	KY RIVER CHILD ADVOCACY	164,137	0.001550%	0.012088%	0.010288%
1458	BLUEGRASS RAPE CRISIS CTR	733,102	0.014590%	0.053991%	0.047261%
1459	NURSING HOME OMBUDSMAN	268,683	0.004680%	0.019788%	0.017208%
1465	WESTERN KENTUCKY UNIV	14,020,022	0.961060%	1.032532%	1.020325%
1480	KASAP	661,008	0.005020%	0.048681%	0.041224%
1481	KDVA	1,100,793	0.012920%	0.081070%	0.069430%
1483	PENNYRILE CHILD ADV CTR	200,192	0.002450%	0.014744%	0.012644%
1484	BUFFALO TR CHILD ADV INC	194,775	0.001340%	0.014345%	0.012124%
1485	CUMBERLAND V C A CENTER	248,217	0.004370%	0.018280%	0.015904%
1486	LAKE CUMB CHILD ADV CTR	248,014	0.002900%	0.018266%	0.015641%
1487	B.R.A.S.S.	693,261	0.011330%	0.051057%	0.044272%
1488	WOMEN AWARE	253,463	0.005190%	0.018667%	0.016365%
1489	BETHANY HOUSE ABUSE SHEL	518,097	0.008900%	0.038156%	0.033159%
1490	HOPE HARBOR INC	602,466	0.004380%	0.044370%	0.037540%
1491	CHILD ADV CTR OF GRN RVR	190,049	0.003040%	0.013997%	0.012126%
1492	CSG HEADQUARTERS	3,759,330	0.102460%	0.276863%	0.247075%
1994	KY HIGHER ED STUD LN CORP	10,535,584	0.435330%	0.775914%	0.717742%
3022	LEX FAYETTE CO HLTH DEPT	6,885,842	0.466060%	0.507121%	0.500108%
3023	LAKE CUMBERLAND DISTRICT	5,709,264	0.391340%	0.420470%	0.415495%
3024	WEDCO DIST HEALTH DEPT	2,532,711	0.149760%	0.186526%	0.180246%
3025	NORTHERN KY DIST HLTH DEP	6,740,087	0.288080%	0.496387%	0.460808%
3026	BARREN RVR DIST HLTH DEPT	3,811,324	0.363480%	0.280692%	0.294832%
3027	GREEN RVR DIST HLTH DEPT	6,143,505	0.434500%	0.452450%	0.449384%
3028	LINCOLN TRL DIST HLTH DEP	3,780,802	0.353490%	0.278445%	0.291263%
3029	PURCHASE DIST HLTH DEPT	2,139,655	0.233680%	0.157579%	0.170577%
3030	MERCER CO HEALTH DEPT	498,297	0.047190%	0.036698%	0.038490%
3031	CUMBERLAND VLY DIST HEALT	2,929,696	0.478140%	0.215763%	0.260577%
3033	KY RIVER DIST HEALTH DEPT	3,132,825	0.373270%	0.230723%	0.255070%
3034	BOURBON CO HEALTH CENTER	658,370	0.041330%	0.048487%	0.047265%
3035	CLARK CO HEALTH DEPT	1,234,101	0.087510%	0.090888%	0.090311%
3036	GATEWAY DIST HEALTH DEPT	2,294,959	0.156670%	0.169017%	0.166908%
3037	BOYLE CO HEALTH DEPT	544,173	0.033740%	0.040077%	0.038995%
3038	PIKE CO HEALTH DEPT	1,780,209	0.128550%	0.131107%	0.130670%
3039	FLOYD CO HEALTH CENTER	1,049,756	0.065370%	0.077311%	0.075271%
3040	MARTIN CO HEALTH DEPT	368,847	0.028100%	0.027164%	0.027324%
3042	BUFFALO TRACE HEALTH DEPT	707,194	0.057350%	0.052083%	0.052983%
3044	N CENTRAL DIST HLTH DEPT	1,472,729	0.114620%	0.108462%	0.109514%
3045	PENNYRILE DIST HLTH DEPT	1,542,524	0.083250%	0.113602%	0.108418%
3047	BREATHITT CO HEALTH DEPT	1,256,419	0.096340%	0.092531%	0.093182%
3048	GREENUP CO HLTH DEPT	947,749	0.061180%	0.069799%	0.068327%
3049	WHITLEY CO HEALTH DEPT	1,804,424	0.153570%	0.132890%	0.136422%
3050	LAUREL CO HEALTH DEPT	1,052,774	0.076950%	0.077534%	0.077434%
3051	KNOX CO HEALTH DEPT	1,869,089	0.149260%	0.137653%	0.139635%
3052	MONROE CO HEALTH DEPT	390,090	0.016680%	0.028729%	0.026671%
3053	BULLITT CO HEALTH DEPT	1,289,280	0.073480%	0.094952%	0.091285%

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)
3054	THREE RIVERS DIST HLTH	1,870,981	0.121470%	0.137792%	0.135004%
3055	ESTILL CO HEALTH DEPT	299,374	0.029660%	0.022048%	0.023348%
3056	OLDHAM CO HEALTH DEPT	1,005,836	0.055710%	0.074077%	0.070940%
3057	LEWIS CO HEALTH DEPT	593,459	0.016270%	0.043706%	0.039020%
3058	FLEMING CO HEALTH DEP	374,065	0.023320%	0.027549%	0.026827%
3059	JESSAMINE CO HEALTH DEPT	1,369,896	0.044700%	0.100889%	0.091292%
3060	POWELL CO HEALTH DEPT	463,869	0.022330%	0.034163%	0.032142%
3061	ANDERSON CO HEALTH DEPT	549,398	0.026980%	0.040461%	0.038158%
3062	MADISON CO HEALTH DEP	2,907,677	0.284160%	0.214142%	0.226101%
3064	JOHNSON CO HEALTH DEPT	1,282,356	0.082310%	0.094442%	0.092370%
3065	MAGOFFIN CO HEALTH DEPT	500,046	0.034380%	0.036827%	0.036409%
3066	ALLEN CO HEALTH DEPT	754,093	0.042050%	0.055537%	0.053233%
3067	FRANKLIN CO HEALTH DEPT	2,364,737	0.118540%	0.174156%	0.164657%
3068	LINCOLN CO HEALTH DEPT	501,521	0.026030%	0.036936%	0.035073%
3069	WOODFORD CO HEALTH DEPT	783,608	0.028990%	0.057710%	0.052805%
3072	MUHLENBERG CO.HEALTH DEPT	874,685	0.041920%	0.064418%	0.060575%
3073	MARSHALL CO HEALTH DEPT	1,064,185	0.081130%	0.078374%	0.078845%
3074	CHRISTIAN CO HEALTH DEPT	1,237,428	0.071020%	0.091133%	0.087698%
3075	HOPKINS CO HEALTH DEPT	1,470,255	0.094700%	0.108280%	0.105961%
3076	TODD CO HEALTH DEPT	915,982	0.024920%	0.067459%	0.060193%
3077	BRACKEN CO HEALTH DEPT	351,886	0.012810%	0.025915%	0.023677%
3078	MONTGOMERY CO HEALTH DEPT	1,398,550	0.056880%	0.102999%	0.095122%
3079	GARRARD COUNTY HEALTH DPT	343,997	0.020870%	0.025334%	0.024572%
3080	BRECKINRIDGE CO HEALTH BD	348,185	0.040950%	0.025643%	0.028257%
3081	ASHLAND BOYD CO HEALTH DP	1,061,477	0.093380%	0.078175%	0.080772%
3082	LAWRENCE CO HEALTH DEPT	652,666	0.020560%	0.048067%	0.043369%
3083	GRAVES CO HEALTH CENTER	1,206,642	0.032480%	0.088866%	0.079235%
3084	CALLOWAY CO HEALTH DEPT	649,871	0.021990%	0.047861%	0.043442%
3085	BELL CO HEALTH DEPT	904,126	0.057050%	0.066586%	0.064957%
3086	GRAYSON COUNTY HEALTH DEPT	482,380	0.024440%	0.035526%	0.033633%
3087	HARLAN CO HEALTH DEPT	664,566	0.038370%	0.048943%	0.047137%
3088	CARTER CO HEALTH DEPT	543,538	0.029530%	0.040030%	0.038237%
3801	KENTUCKY STATE UNIVERSITY	3,668,609	0.235970%	0.270182%	0.264339%
5470	KCTCS	17,764,410	0.830280%	1.308295%	1.226650%
7403	ASST OF COMMONWEALTH ATTY	1,160,664	0.030870%	0.085479%	0.076152%
7408	FRANKLIN CO COUNCIL AGING	270,009	0.011410%	0.019885%	0.018437%
7409	MUN ELEC POW ASSOC OF KY	132,668	0.009280%	0.009771%	0.009687%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.001284%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.008746%	0.008902%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.140012%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.024230%
8202	NORTHERN KY REG MHMR BD	154,801	0.304430%	0.011401%	0.061450%
8204	COMMUNICARE INC	5,649,996	0.353870%	0.416105%	0.405475%
8205	ADANTA/BEHAVIORAL HLTH SR	3,580,395	0.473160%	0.263685%	0.299463%
8208	CUMBERLAND RIVER MHMR	9,503,940	0.522270%	0.699936%	0.669591%

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)
8209	WESTERN KY REG MHMR ADV	3,014,111	0.188850%	0.221980%	0.216321%
8210	NEW VISTA OF THE BLUEGRASS, INC.	35,008,382	0.976910%	2.578261%	2.304750%
8213	GREEN RVR REG MHMR BD	2,114,316	0.158670%	0.155713%	0.156218%
8216	COMPREHEND INC REG MHMR B	4,200,074	0.154500%	0.309323%	0.282879%
8220	LIFESKILLS INC	13,871,059	0.686860%	1.021561%	0.964394%
8221	MOUNTAIN COMP CARE CENTER	5,184,585	0.243500%	0.381829%	0.358202%
014A	BRECKINRIDGE CO ATTORNEY	66,665	0.005470%	0.004910%	0.005006%
024A	CHRISTIAN COUNTY ATTORNEY	26,015	0.005230%	0.001916%	0.002482%
031A	EDMONSON COUNTY ATTORNEY	57,900	0.002520%	0.004264%	0.003966%
060A	KNOTT COUNTY ATTORNEY	88,587	0.004790%	0.006524%	0.006228%
071A	LOGAN COUNTY ATTORNEY	70,492	0.009470%	0.005192%	0.005923%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.000560%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.000606%
W002	ALLEN COUNTY ATTORNEY	105,460	0.008820%	0.007767%	0.007947%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.001790%
W005	BARREN COUNTY ATTORNEY	159,108	0.015280%	0.011718%	0.012326%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000002%
W007	BELL COUNTY ATTORNEY	169,709	0.010270%	0.012499%	0.012118%
W008	BOONE COUNTY ATTORNEY	680,574	0.027070%	0.050122%	0.046185%
W011	BOYLE COUNTY ATTORNEY	17,179	0.000830%	0.001265%	0.001191%
W015	BULLITT COUNTY ATTORNEY	196,513	0.003740%	0.014473%	0.012640%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000050%
W021	CARROLL COUNTY ATTORNEY	81,086	0.004640%	0.005972%	0.005744%
W022	CHILD SUPPORT ENFORCEMENT	77,770	0.001360%	0.005728%	0.004982%
W023	CASEY COUNTY ATTORNEY	62,543	0.005040%	0.004606%	0.004680%
W025	CLARK COUNTY ATTORNEY	184,234	0.007030%	0.013568%	0.012451%
W028	CRITTENDEN CO ATTORNEY	62,974	0.001940%	0.004638%	0.004177%
W030	DAVIESS COUNTY ATTORNEY	44,999	0.008390%	0.003314%	0.004181%
W036	FLOYD COUNTY ATTORNEY	157,630	0.005960%	0.011609%	0.010644%
W037	FRANKLIN COUNTY ATTORNEY	240,680	0.025700%	0.017725%	0.019087%
W040	GARRARD COUNTY ATTORNEY	73,768	0.005260%	0.005433%	0.005403%
W041	GRANT COUNTY CHILD SUPPOR	40,004	0.001930%	0.002946%	0.002772%
W042	GRAVES COUNTY ATTORNEY	166,764	0.017400%	0.012282%	0.013156%
W046	HANCOCK COUNTY ATTORNEY	25,066	0.002050%	0.001846%	0.001881%
W049	HARRISON COUNTY ATTORNEY	65,435	0.000610%	0.004819%	0.004100%
W053	HICKMAN COUNTY ATTORNEY	54,413	0.005470%	0.004007%	0.004257%
W054	HOPKINS COUNTY ATTORNEY	364,760	0.009310%	0.026863%	0.023865%
W055	JACKSON COUNTY ATTORNEY	4,198	0.003720%	0.000309%	0.000892%
W056	JEFFERSON CO ATTORNEY	138,355	0.090800%	0.010189%	0.023957%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.000210%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000005%
W062	LARUE COUNTY ATTORNEY	86,462	0.005540%	0.006368%	0.006227%
W063	LAUREL COUNTY ATTORNEY	25,400	0.001880%	0.001871%	0.001873%
W065	LEE COUNTY ATTORNEY	45,806	0.004720%	0.003373%	0.003603%
W073	MCCRACKEN COUNTY ATTORNEY	48,933	0.005810%	0.003604%	0.003981%

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	Allocation of Normal	2022 Proportionate Share
			Cost Portion of Required Contribution	Cost Portion of Required Contribution	
(1)	(2)	(3)	(4)	(5)	(6)
W074	MCCREARY COUNTY ATTORNEY	112,409	0.010210%	0.008279%	0.008609%
W076	MADISON COUNTY ATTORNEY	443,225	0.034400%	0.032642%	0.032942%
W077	MAGOFFIN CO ATTORNEY	78,313	0.001040%	0.005768%	0.004960%
W082	MEADE COUNTY ATTORNEY	91,238	0.007900%	0.006719%	0.006921%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001458%	0.001725%
W084	MERCER COUNTY ATTORNEY	40,953	0.002700%	0.003016%	0.002962%
W087	MONTGOMERY CO ATTORNEY	96,403	0.008960%	0.007100%	0.007418%
W088	MORGAN COUNTY ATTORNEY	101,464	0.009650%	0.007473%	0.007845%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000938%	0.000778%
W093	OLDHAM COUNTY ATTORNEY	247,446	0.008990%	0.018224%	0.016647%
W094	OWEN COUNTY ATTORNEY	51,568	0.002610%	0.003798%	0.003595%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000142%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000024%
W100	PULASKI COUNTY ATTORNEY	210,188	0.008520%	0.015480%	0.014291%
W102	ROCKCASTLE CO ATTORNEY	108,415	0.004120%	0.007984%	0.007324%
W103	ROWAN COUNTY ATTORNEY	62,868	0.004360%	0.004630%	0.004584%
W106	SHELBY COUNTY ATTORNEY	66,230	0.002130%	0.004878%	0.004409%
W107	SIMPSON COUNTY ATTORNEY	23,762	0.002770%	0.001750%	0.001924%
W108	SPENCER COUNTY ATTORNEY	52,745	0.006380%	0.003885%	0.004311%
W111	TRIGG COUNTY ATTORNEY	72,884	0.004960%	0.005368%	0.005298%
W112	TRIMBLE COUNTY ATTORNEY	52,576	0.003990%	0.003872%	0.003892%
W113	UNION COUNTY ATTORNEY	101,004	0.001560%	0.007439%	0.006435%
W117	WEBSTER COUNTY ATTORNEY	72,056	0.007510%	0.005307%	0.005683%
W118	WHITLEY COUNTY ATTORNEY	156,859	0.010710%	0.011552%	0.011408%
X034	FAYETTE CO ATTORNEY OFF	58,274	0.016670%	0.004292%	0.006406%
X059	KENTON COUNTY ATTORNEY	78,244	0.005430%	0.005762%	0.005705%
SUBTOTAL ALL OTHER AGENCIES		263,131,562	17.733910%	19.378846%	19.097890%
TOTAL		1,357,829,273	100.000000%	100.000000%	100.000000%

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 approximately 17% of the aggregate required contribution for the plan.

Column 6 = $17.08\% \times \text{Column 4} + 82.92\% \times \text{Column 5}$

Kentucky Public Pensions Authority
 Schedule B - Schedule of OPEB Amounts by Employer
 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	Net OPEB Liability as of June 30, 2022					OPEB Expense				Implicit Subsidy Year Ending 6/30/2023	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 5.72%	Discount Rate Less 1.00% 4.72%	Discount Rate Plus 1.00% 6.72%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan of Plan Contributions OPEB Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Net Employer OPEB 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	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026												
																						(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
W118	WHITLEY COUNTY ATTORNEY	252,358	302,116	206,567	207,480	300,552	(13)	14,259	(9,379)	4,880	4,880	5,038	(19)	6,149	14,185	11,960	(22)	2,358	(23)	41,612	(24)	20,213	16,742	(26)	13,811	13,385	(28)	64,151	(29)	(12,432)	(30)	(10,484)	(31)	(3,662)	(32)	4,079	
XD04	FAYETTE CO ATTORNEY OFF	141,708	169,649	115,995	116,507	168,771	8,007	(20,011)	(20,004)	(20,004)	2,829	3,453	7,965	10,646	86,399	108,400	11,350	9,401	7,755	131,309	159,815	(8,824)	(24,742)	(28,136)	2,291	2,042											
X059	KENTON COUNTY ATTORNEY	126,201	151,085	103,301	103,758	150,303	7,131	4,752	11,883	11,883	2,810	3,075	7,094	9,481	6,875	26,521	10,108	8,373	6,907	25,389	2,157	(1,697)	(1,363)	2,042													
TOTAL		2,212,110,331	2,648,282,465	1,810,717,227	1,818,722,734	2,634,575,663	124,993,021	(20,567,752)	104,425,269	104,425,269	44,157,681	53,897,655	124,342,285	166,195,354	190,148,916	534,584,210	177,181,250	146,759,659	121,062,152	217,565,892	662,568,953	(51,278,351)	(75,458,719)	(97,002,927)	35,755,253												

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.

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2022	2022 Proportionate Share
(1)	(2)	(3)	(4)
1430	EASTERN KY UNIV	1,295,116	0.716181%
1440	MOREHEAD STATE UNIVERSITY	298,979	0.165331%
1445	MURRAY STATE UNIV	597,660	0.330497%
1450	NORTHERN KY UNIVERSITY	717,169	0.396584%
1465	WESTERN KENTUCKY UNIV	1,031,211	0.570245%
3801	KENTUCKY STATE UNIVERSITY	204,671	0.113180%
31040	ATTORNEY GENERALS OFFICE	1,046,439	0.578666%
31095	DEPT MILITARY AFFAIRS	1,905,090	1.053487%
35615	TRAN DEPT OF AVIATION	131,338	0.072628%
39079	COMMONWEALTH OF TECHNOL	249,403	0.137916%
50660	DEPT OF FISH & WILDLIFE	5,739,433	3.173824%
50665	COMM KY HORSE PARK	303,196	0.167663%
50670	DEPT OF PARKS	1,136,002	0.628192%
53729	OFF HUMAN RESOURCE MANAGE	2,516,194	1.391419%
54520	J&PS DEPT OF KY STATE POL	5,494,280	3.038258%
54523	J&PS OF JUVENILE JUSTICE	14,902,291	8.240752%
54527	J&PS DEPT OF CORRECTIONS	141,388,058	78.185564%
58676	DEPT OF INSURANCE	277,501	0.153454%
58680	DEPT OF ALCOHOL & BEVERA	1,602,500	0.886159%
TOTAL		180,836,531	100.000000%

Kentucky Public Pensions Authority
 Schedule B - Schedule of OPEB 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.

Participating Employer Code	Participating Employer Name	Net OPEB Liability as of June 30, 2022				OPEB Expense				Implicit Subsidy Year Ending 6/30/2023	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 5.59%	Discount Rate Loss 1.00% 4.59%	Discount Rate Plus 1.00% 6.59%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts From Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense		Net Employer OPEB 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	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026
1430	EASTERN KY UNIV	54,626	654,980	(432,727)	(386,299)	590,096	189,854	(13,809)	176,045	176,045	25,132	68,070	314,829	481,454	-	864,353	224,929	261,910	413,137	32,583	932,559	14,807	(21,383)	(96,410)	34,789
1440	MOREHEAD STATE UNIVERSITY	12,610	151,203	(89,895)	(89,177)	136,224	43,828	5,241	49,069	49,069	5,802	15,714	72,679	111,144	11,692	211,229	15,925	60,462	95,373	1,623	209,383	12,044	1,683	(20,510)	8,632
1445	MURKIN STATE UNIV	35,208	302,254	(189,681)	(178,266)	222,332	87,832	(7,466)	85,006	85,006	11,598	33,812	145,285	222,377	3,485	402,358	183,788	130,864	298,051	7,984	423,293	10,312	(5,333)	(63,913)	16,588
1450	NORTHERN KY UNIVERSITY	30,349	362,694	(239,622)	(213,912)	326,763	105,131	(6,374)	98,757	98,757	13,917	37,694	174,356	266,604	968	479,602	124,554	145,032	228,774	13,259	511,619	9,492	(8,517)	(51,789)	18,797
1465	WESTERN KENTUCKY UNIV	48,499	343,335	(240,558)	(207,588)	469,859	149,859	(6,969)	148,890	148,890	20,011	34,205	220,877	385,586	7,148	699,074	170,956	208,541	326,362	23,816	760,404	15,927	(13,096)	(26,858)	28,077
1801	KENTUCKY STATE UNIVERSITY	8,833	103,508	(68,385)	(61,048)	93,254	30,003	(5,473)	24,530	24,530	3,972	10,757	40,713	76,085	17,427	154,022	35,546	41,390	65,389	22,131	164,956	(1,016)	(1,125)	(14,546)	5,357
31040	ATTORNEY GENERALS OFFICE	44,137	529,216	(349,638)	(332,125)	476,791	153,490	(5,331)	148,069	148,069	20,308	55,000	284,378	389,009	3,286	701,673	183,740	211,620	333,810	20,081	747,251	37,831	(12,844)	(77,665)	27,081
31075	DEPT MILITARY AFFAIRS	80,353	963,462	(656,312)	(656,238)	868,026	279,771	(19,744)	259,517	259,517	36,566	100,130	463,107	708,209	-	1,271,444	330,866	385,364	607,716	42,804	1,366,650	22,397	(28,590)	(141,011)	52,006
35615	TRAN DEPT OF AVIATION	5,540	66,422	(43,888)	(39,175)	59,842	19,253	2,474	21,727	21,727	2,549	6,903	31,827	48,824	6,422	94,078	22,810	26,560	41,896	2,026	93,292	5,448	1,036	(9,265)	3,566
39079	COMMONWEALTH OF TECHNOL	10,519	126,130	(83,331)	(74,390)	113,630	36,560	14,173	50,733	50,733	4,840	13,108	60,627	92,714	25,706	192,155	43,315	50,436	79,558	1,596	174,900	19,992	7,153	(16,677)	6,784
30660	DEPT OF FISH & WILDLIFE	242,079	2,960,006	(1,847,668)	(1,713,921)	2,653,967	841,855	(19,972)	821,883	821,883	111,378	303,460	1,396,198	2,133,610	16,118	3,846,564	990,794	1,160,078	1,836,857	69,001	4,092,836	107,606	(54,755)	(417,505)	153,608
30665	COMM KY HORSE PARK	12,788	151,335	(101,304)	(90,435)	138,149	44,446	313	44,759	44,759	5,884	15,936	73,704	112,712	4,751	207,103	52,657	67,315	96,718	6,371	217,261	7,080	(3,042)	(22,479)	8,284
30670	DEPT OF PARKS	47,815	575,510	(375,542)	(338,839)	517,598	166,339	2,446	168,785	168,785	22,644	90,707	276,346	422,303	3,840	772,945	197,284	232,742	362,380	21,424	900,816	27,696	(6,916)	(79,946)	31,001
53729	OFF HUMAN RESOURCE MANAGE	106,129	1,272,516	(840,715)	(750,514)	1,146,457	368,854	21,586	392,440	392,440	48,827	132,249	611,660	935,384	55,837	1,735,133	436,999	508,847	802,656	40,840	1,751,954	80,480	2,002	(170,645)	71,340
54520	J&PS DEPT OF KY STATE POL	231,739	2,778,624	(1,835,798)	(1,638,798)	2,503,367	809,617	33,800	839,217	839,217	106,618	288,775	1,325,602	2,042,475	102,314	3,769,166	96,217	1,111,101	1,792,694	61,349	1,876,321	356,686	(16,457)	(1,876,321)	342,781
54521	J&PS DEPT OF JUVENILE JUSTICE	628,533	7,336,540	(4,979,178)	(4,484,959)	6,799,951	2,186,156	(718,450)	1,466,106	1,466,106	219,143	781,252	3,622,900	5,339,863	-	9,945,705	2,588,149	3,033,671	4,793,772	1,364,412	11,620,004	(418,031)	(161,051)	(1,107,611)	614,466
54827	J&PS DEPT OF CONNECTIONS	5,963,308	71,904,235	(47,240,812)	(42,172,119)	64,420,858	20,726,353	(703,843)	20,022,510	20,022,510	2,743,668	7,431,238	34,369,941	52,560,416	417,510	94,779,109	24,565,538	28,982,721	45,100,240	2,111,242	100,362,763	2,436,667	(1,523,921)	(10,292,418)	3,097,039
58076	DEPT OF INSURANCE	11,705	140,341	(92,739)	(82,771)	124,438	40,679	8,624	44,303	44,303	5,365	14,583	67,468	103,160	15,675	200,878	48,395	56,119	88,522	13,250	206,088	9,320	(3,083)	(10,114)	8,275
58820	DEPT OF ALCOHOL & BEVERA	67,591	810,432	(535,430)	(477,981)	730,149	234,913	(12,683)	222,230	222,230	27,007	84,226	389,551	595,722	8,503	1,077,802	278,313	324,071	511,191	29,368	1,342,963	22,840	(16,320)	(144,013)	42,373
TOTAL		7,427,372	91,454,523	(60,421,401)	(53,938,752)	82,354,822	26,389,181	(1,450,380)	25,068,793	25,068,793	8,509,174	9,504,616	48,959,404	67,221,213	711,129	321,400,412	31,406,714	36,376,334	57,886,146	1,738,510	129,407,704	2,597,955	(2,265,585)	(13,164,292)	4,870,621

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

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
10005	LEGS GENERAL ASSEMBLY	5,773	0.005006%
20025	JUDL ADM OFF OF THE COURT	2,487,766	2.157089%
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%
39931	JEFFERSON CO CLERK	443,108	0.384210%
39932	JEFFERSON CO SHERIFF	114,360	0.099160%
39933	KENTON CO COURT CLERK	63,007	0.054632%
39934	KENTON CO SHERIFF	24,366	0.021128%
39935	CAMPBELL COUNTY CLERK	45,613	0.039550%
39936	CAMPBELL CO SHERIFF	20,655	0.017910%
39937	FAYETTE CO CLERK	158,769	0.137666%
39938	FAYETTE CO SHERIFF	77,661	0.067338%
39939	DAVISS CO CLERK	46,293	0.040140%
39940	DAVISS CO SHERIFF	11,363	0.009853%
39941	PIKE CO CLERK	21,229	0.018407%
39942	PIKE CO SHERIFF	33,994	0.029475%
39943	HARDIN COUNTY CLERK OFFIC	54,936	0.047634%
39944	HARDIN COUNTY SHERIFF	22,824	0.019790%
39945	WARREN COUNTY CLERKS OFF	53,389	0.046292%
39946	WARREN COUNTY SHERIFF	74,842	0.064894%
39947	BOONE COUNTY CLERK	59,062	0.051212%
39948	BOONE COUNTY SHERIFF	17,359	0.015051%
39949	CHRISTIAN COUNTY CLERK	25,318	0.021953%
39950	CHRISTIAN COUNTY SHERIFF	80,735	0.070003%
39951	MADISON COUNTY CLERK	42,500	0.036851%
39952	MADISON COUNTY SHERIFF	12,038	0.010438%
39961	BULLITT COUNTY CLERK	48,719	0.042243%
39962	BULLITT CO SHERIFF	50,068	0.043413%
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%
014A	BRECKINRIDGE CO ATTORNEY	247	0.000214%
116A	WAYNE COUNTY ATTORNEY	4,758	0.004125%
A051	HENDERSON CO TOURIST COMM	2,260	0.001960%
A073	HOUSING AUTH OF PADUCAH	56,549	0.049032%
A113	MORGANFIELD HOUSING AUTH	-	0.000000%
A156	CITY OF ANCHORAGE	20,921	0.018140%
AB19	BELLEVUE/DAYTON FIRE	1,582	0.001371%
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%
B008	BURLINGTON FIRE PRO DIST	2,142	0.001858%
B010	HOUSING AUTHORITY OF CATLETTSBURG	10,051	0.008715%
B015	CITY OF HILLVIEW	24,619	0.021347%
B017	PENNYRILE EMER ASST CTR	12,094	0.010487%
B018	W KY ED COOPERATIVE	6,016	0.005216%
B023	CITY OF LONDON TOURISM	2,510	0.002176%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	10,851	0.009409%
B030	OWENSBORO/DAV CO ECO DEV	8,339	0.007231%
B035	GTR FLEMING CO WATER COMM	4,426	0.003838%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
B038	CITY OF HICKMAN	19,741	0.017117%
B042	HOUSING AUTH OF MAYFIELD	24,343	0.021107%
B043	GRAYSON CO CONSERV DIST	1,149	0.000997%
B045	CITY OF BELLEFONTE	190	0.000165%
B048	CITY OF HARLAN	40,959	0.035514%
B051	HENDERSON CITY/CO PLANNIN	14,585	0.012647%
B052	HENRY CO WATER DIST #2	39,526	0.034272%
B054	CITY OF NORTONVILLE	8,421	0.007301%
B058	JOHNSON CO FISCAL COURT	83,472	0.072377%
B061	KNOX CO UTILITIES COMM	15,914	0.013799%
B072	LAKE BARKLEY TOUR COMM	1,856	0.001609%
B078	MARION CO WATER DISTRICT	20,346	0.017642%
B084	N MERCER WATER DISTRICT	23,674	0.020527%
B087	MONTGOMERY CO FIRE DIST	112,015	0.097126%
B097	KY RIVER REGIONAL JAIL	35,856	0.031090%
B098	PIKE CO SENIOR CITIZEN PR	7,920	0.006867%
B100	CITY OF SCIENCE HILL	4,910	0.004258%
B104	RUSSELL CO AMBULANCE SER	30,938	0.026826%
B106	NORTH SHELBY WATER CO	24,280	0.021053%
B109	CAMPBELL/TAYLOR CO I D A	3,962	0.003435%
B113	UNION CO ECONOMIC DEVELOP	3,441	0.002984%
B116	MONTICELLO/WAYNE TELE BOA	10,185	0.008831%
B118	WHITLEY CO CONSERV DIST	487	0.000422%
B124	HOPKINS-CHRIST CO PLANNIN	42,869	0.037171%
B156	LOU POLICE RETIRE FUND	4,710	0.004084%
B179	HOUSING AUTH OF BENTON	8,847	0.007671%
B230	RIVERPARK CTR OWENSBORO	18,884	0.016374%
B256	BUECHEL FIRE PROTECT DIST	2,459	0.002132%
B259	CITY OF LUDLOW	9,979	0.008653%
B356	CITY OF DOUGLASS HILLS	9,323	0.008084%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	20,766	0.018005%
B656	LOUISVILLE AIRPORT AUTHOR	312,637	0.271081%
B756	LEGAL AID SOCIETY INC	112,107	0.097205%
B856	JEFF CO SOIL/CONSER DIST	962	0.000834%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	3,810	0.003304%
C079	JONATHAN CREEK WATER DIST	12,681	0.010995%
C087	CITY OF JEFFERSONVILLE	8,522	0.007390%
C105	CITY OF SADIEVILLE	1,669	0.001447%
C106	CITY OF SIMPSONVILLE	17,248	0.014956%
C118	HOUSING AUTH OF CORBIN	11,971	0.010380%
C230	HOUSING AUTH OF OWENSBORO	47,794	0.041441%
C256	LOUISVILLE/JEFF CO METRO	6,575,542	5.701513%
D017	CALDWELL CO WATER DISTRIC	10,480	0.009087%
D025	WINCHESTER-CLARK COUNTY TOURISM	3,273	0.002838%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
D052	CITY OF PLEASUREVILLE	1,270	0.001101%
D071	CITY OF LEWISBURG	8,358	0.007247%
D079	NORTH MARSHALL WATER DIST	24,918	0.021606%
D084	GTR H/MERCER PL&ZONING CO	2,793	0.002421%
D098	CITY OF COAL RUN VILLAGE	11,053	0.009584%
D113	UNION CO WATER DISTRICT	10,234	0.008873%
D118	WHITLEY CO WATER DIST	7,048	0.006111%
D135	WESTERN FLEMING WATER DIS	9,595	0.008320%
G015	ZONETON FIRE PROT DIST	1,564	0.001356%
G090	NELSON CO. DISPATCH	24,595	0.021326%
GS06	SHELBY CO SUB FIRE DIST	3,106	0.002693%
J001	ADAIR CO BD OF EDUCATION	161,532	0.140061%
J002	CITY OF SCOTTSVILLE	78,407	0.067985%
J003	CITY OF LAWRENCEBURG	98,382	0.085305%
J004	BALLARD CO BD OF ED	75,001	0.065032%
J005	GLASGOW BD OF EDUCATION	115,353	0.100020%
J006	BATH CO BD OF EDUC	118,889	0.103086%
J007	CITY OF MIDDLESBORO	52,454	0.045481%
J008	BOONE CO WATER DISTRICT	60,186	0.052186%
J009	BOURBON CO BD OF EDUCATIO	189,915	0.164672%
J010	FAIRVIEW BD OF EDUCATION	33,587	0.029122%
J011	DANVILLE CITY BD OF ED	110,566	0.095869%
J012	BRACKEN CO BD OF EDUC	60,283	0.052270%
J013	BREATHITT CO BD OF ED	115,951	0.100539%
J014	BRECKINRIDGE CO BD OF ED	167,140	0.144924%
J015	BULLITT CO BD OF ED	744,225	0.645302%
J016	BUTLER CO BD OF ED	113,044	0.098018%
J017	CALDWELL CO BD EDUCATION	119,699	0.103788%
J018	CALLOWAY CO BD OF EDUC	147,082	0.127532%
J019	SANITATION DISTRICT NO 1	567,015	0.491646%
J021	CARROLL CO BD OF ED	188,493	0.163438%
J022	CARTER CO BD OF ED	252,245	0.218716%
J023	CASEY CO BD OF ED	156,500	0.135698%
J024	CITY OF HOPKINSVILLE	242,670	0.210414%
J025	CLARK CO BD OF ED	348,731	0.302377%
J026	CLAY CO BD OF ED	172,481	0.149555%
J027	CLINTON CO BD OF ED	112,460	0.097511%
J028	CRITTENDEN CO BD OF ED	82,054	0.071147%
J029	CUMBERLAND CO BD OF ED	63,379	0.054955%
J030	DAVISS CO LIBRARY DIST	72,553	0.062909%
J031	EDMONSON CO BD OF EDUC	113,735	0.098617%
J032	ELLIOTT CO BD OF ED	51,652	0.044787%
J033	ESTILL CO CONSERVATION DI	3,516	0.003049%
J034	GREATER LEX CONV&VISITOR	63,893	0.055400%
J035	FLEMING CO BD OF ED	118,622	0.102854%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J037	CITY OF FRANKFORT	326,159	0.282805%
J038	FULTON COUNTY BD OF EDUC	27,937	0.024223%
J039	GALLATIN CO BD OF EDUC	107,727	0.093407%
J040	CITY OF LANCASTER	37,549	0.032558%
J041	WILLIAMSTOWN INDEPN DNT SC	59,414	0.051516%
J042	GRAVES CO LIBRARY	10,108	0.008765%
J043	GRAYSON CO BD OF ED	254,937	0.221051%
J044	GREEN CO BD OF EDUCATION	104,710	0.090792%
J045	RUSSELL INDPT BD OF ED	114,529	0.099306%
J046	HANCOCK CO BD EDUCATION	119,552	0.103661%
J047	HARDIN CO SOIL CN DIST	2,402	0.002083%
J048	HARLAN CO BD OF EDUCATION	270,011	0.234121%
J049	HARRISON CO BD OF ED	166,835	0.144659%
J050	HART CO BD OF ED	141,616	0.122792%
J051	HENDERSON PUBLIC LIBRARY	48,766	0.042284%
J052	EMINENCE INDEP BD OF EDUC	54,936	0.047634%
J053	HICKMAN CO BD OF ED	36,486	0.031636%
J054	HOPKINS CO BD OF ED	392,073	0.339958%
J055	JACKSON CO BD OF ED	116,366	0.100898%
J056	JEFF CO METRO SEWER DIST	2,112,273	1.831507%
J057	JESSAMINE CO BD OF ED	530,913	0.460343%
J058	PAINTSVILLE GAS/WATER SYS	77,381	0.067096%
J059	KENTON COUNTY AIRPORT BD	910,349	0.789345%
J060	KNOTT CO BD OF EDUCATION	154,924	0.134331%
J061	KNOX CO BD OF EDUCATION	298,476	0.258802%
J062	LARUE CO PUBLIC LIBRARY	6,572	0.005698%
J063	CITY OF LONDON	112,430	0.097485%
J064	LAWRENCE CO BD OF ED	157,825	0.136846%
J065	LEE CO BD OF ED	67,654	0.058661%
J066	LESLIE CO BD OF ED	111,553	0.096725%
J067	CITY OF WHITESBURG	48,397	0.041964%
J068	ELEC PLT BD OF VANCEBURG	41,510	0.035993%
J069	LINCOLN CO BD OF EDUC	221,696	0.192228%
J070	LIVINGSTON CO BD OF ED	98,892	0.085747%
J071	LOGAN CO BD OF EDUCATION	171,783	0.148950%
J072	LYON CO. PUBLIC LIBRARY	5,667	0.004914%
J073	PADUCAH WATER WORKS	136,356	0.118231%
J074	MCCREARY CO BD OF EDUCATN	196,747	0.170595%
J075	MCLEAN CO BD OF ED	83,892	0.072741%
J076	MADISON CO BD OF ED	650,560	0.564087%
J077	MAGOFFIN CO BD OF ED	134,672	0.116771%
J078	MARION CO BD OF EDUCATION	170,762	0.148064%
J079	MARSHALL COUNTY BD OF ED	252,067	0.218562%
J080	MARTIN CO BD OF ED	121,289	0.105167%
J081	MASON CO BD OF ED	143,918	0.124788%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J082	MEADE CO PUBLIC LIBRARY	14,218	0.012328%
J083	MENIFEE CO BD OF ED	70,455	0.061090%
J084	CITY OF HARRODSBURG	110,749	0.096028%
J085	METCALFE CO BD OF ED	106,694	0.092512%
J086	MONROE CO BOARD OF ED	147,994	0.128323%
J087	MT STERLING WATER WORKS	77,378	0.067093%
J088	MORGAN CO BD OF EDUCATION	123,695	0.107253%
J089	MUHLENBERG CO LIB BD DIST	17,446	0.015127%
J090	CITY OF BARDSTOWN	202,259	0.175375%
J091	NICHOLAS CO BD OF ED	64,361	0.055806%
J092	OHIO CO BD OF ED	271,242	0.235188%
J093	OLDHAM COUNTY BD OF ED	729,191	0.632266%
J094	OWEN CO BD OF ED	113,727	0.098610%
J095	OWSLEY CO BD OF EDUCATION	76,449	0.066287%
J096	PENDLETON CO BD OF ED	121,448	0.105305%
J097	HAZARD CITY SCHOOLS	61,004	0.052896%
J098	PIKE CO BD OF EDUCATION	570,994	0.495097%
J099	POWELL CO BD OF EDUCATION	163,033	0.141362%
J100	CITY OF SOMERSET	277,288	0.240431%
J101	ROBERTSON CO BD OF ED	38,976	0.033796%
J102	ROCKCASTLE CO BD OF ED	152,828	0.132514%
J103	ROWAN CO BD OF ED	212,836	0.184545%
J104	RUSSELL CO BD OF ED	180,187	0.156236%
J105	SCOTT CO BOARD OF ED	583,596	0.506024%
J106	SHELBY CO LIBRARY	16,428	0.014245%
J107	SIMPSON CO BD OF ED	183,658	0.159246%
J108	SPENCER CO BD OF EDUC	196,499	0.170380%
J109	TAYLOR CO BD OF ED	217,914	0.188948%
J110	TODD CO BD OF ED	147,965	0.128298%
J111	TRIGG CO BD OF ED	128,511	0.111429%
J112	TRIMBLE CO BD OF ED	71,541	0.062032%
J113	CITY OF MORGANFIELD	85,223	0.073895%
J115	SPRINGFIELD WATER & SEWER	34,676	0.030067%
J117	CITY OF SEBREE	9,936	0.008615%
J118	CITY OF CORBIN	78,130	0.067745%
J119	WOLFE CO BD OF EDUCATION	89,840	0.077899%
J120	WOODFORD CO BD OF ED	256,735	0.222609%
J124	PENNYRILE NAR TASK FORCE	1,301	0.001128%
J134	LEX-FAY CO HUM RIGHTS COM	6,092	0.005282%
J135	FLEMING CO EMS	27,261	0.023637%
J154	CITY OF EARLINGTON	6,886	0.005971%
J156	CITY OF JEFFERSONTOWN	168,520	0.146120%
J178	LEBANON HOUSING AUTHORITY	11,795	0.010228%
J179	MARSHALL CO TOURIST COMM	2,606	0.002260%
J190	CITY OF BLOOMFIELD	12,483	0.010824%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J200	SOMERSET-PULASKI CONV & V	5,875	0.005094%
J203	FRONTIER HOUSING INC	9,961	0.008637%
J205	GEORGETOWN-SCOTT CO P COM	21,747	0.018856%
J210	BOYD CO AMBULANCE SERVICE	2,458	0.002132%
J214	COMM ACTION SOUTHERN KY	220,833	0.191480%
J217	CITY OF PROVIDENCE	74,034	0.064194%
J219	CAMPBELL CO PUBLIC LIBRAR	77,150	0.066895%
J224	HOUSING AUTH OF HOPKINSVL	22,831	0.019796%
J234	LFUC HOUSING AUTHORITY	136,283	0.118168%
J256	CITY OF ST MATTHEWS	65,362	0.056674%
J259	CITY OF PARK HILLS	5,098	0.004420%
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%
J310	CANNONSBURG WATER DIST	19,651	0.017039%
J314	BOWL GRN WARREN AIRPRT BD	9,180	0.007960%
J317	PROVIDENCE MUN HOUSING AU	6,049	0.005245%
J319	CITY OF ALEXANDRIA	29,901	0.025926%
J324	CITY OF OAK GROVE	38,543	0.033420%
J334	CENTRAL KY ED COOPERATIVE	4,104	0.003558%
J356	CITY OF WEST BUECHEL	9,244	0.008015%
J359	CITY OF FORT WRIGHT	15,216	0.013194%
J405	GEORGETOWN HOUSING AUTHOR	16,925	0.014675%
J414	WARREN CO PLANNING COMM	30,014	0.026025%
J417	WEBSTER CO CONSER DIST	2,929	0.002540%
J419	CITY OF COLD SPRING	14,970	0.012980%
J424	CITY OF CROFTON	789	0.000684%
J434	KY LEAGUE OF CITIES	242,629	0.210378%
J456	CITY OF SHIVELY	34,568	0.029974%
J459	N KY AREA PLAN COMMISSION	104,644	0.090734%
J510	CITY OF CATLETTSBURG	15,119	0.013109%
J514	BARREN RIVER AREA DEV	75,401	0.065379%
J519	NORTHERN KY COOP ED SER	49,944	0.043305%
J524	HOPKINSVILLE S W AUTHORI	108,064	0.093700%
J534	BLUEGRASS AREA DEV DISRIC	113,168	0.098126%
J556	LOUISVILLE CONV BUREAU	177,175	0.153625%
J559	CITY OF CRESCENT SPRINGS	10,574	0.009168%
J610	BOYD CO CONSERVATION DIST	1,807	0.001566%
J614	BOWL GRN CONV & VISIT BUR	13,598	0.011791%
J619	CITY OF FORT THOMAS	81,829	0.070952%
J656	OHIO VALLEY ED COOP	142,187	0.123287%
J710	BIG SANDY WATER DISTRICT	11,449	0.009927%
J714	BOWLING GR/WARREN COMM ED	22,424	0.019443%
J719	CITY OF SOUTHGATE	9,811	0.008507%
J756	CITY OF PROSPECT	13,746	0.011919%
J759	N KY COMMUNITY ACT COMM	181,899	0.157720%
J810	HOUSING AUTH OF ASHLAND	27,776	0.024084%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J814	HOUSING AUTH BOWLING GRN	64,221	0.055685%
J819	CITY OF BELLEVUE	25,778	0.022351%
J834	KY LEGAL SERVICE PROGRAMS	22,854	0.019816%
J856	LOUISVILLE WATER COMPANY	1,399,520	1.213494%
J859	CITY OF VILLA HILLS	16,937	0.014685%
J910	SANITATION DISTRICT #4	20,548	0.017817%
J914	BOWLING GRN HUM RIGHT COM	3,196	0.002771%
J919	CITY OF DAYTON	17,712	0.015358%
J956	OKOLONA FIRE DISTRICT	5,723	0.004962%
J959	CITY OF INDEPENDENCE	39,294	0.034071%
K001	CITY OF COLUMBIA	34,177	0.029634%
K002	ALLEN CO BD OF ED	171,088	0.148347%
K003	ANDERSON CO BD OF ED	208,983	0.181205%
K004	CITY OF WICKLIFFE	10,236	0.008875%
K005	BARREN CO BD OF EDUCATION	306,712	0.265944%
K006	CITY OF OWINGSVILLE	21,556	0.018691%
K007	BELL CO BD OF ED	163,050	0.141377%
K009	PARIS BD OF EDUCATION	64,326	0.055776%
K010	CITY OF ASHLAND	363,970	0.315591%
K011	CITY OF DANVILLE	184,800	0.160236%
K012	AUGUSTA BD OF ED	11,763	0.010199%
K013	JACKSON CITY SCHOOLS	24,971	0.021652%
K014	CLOVERPORT INDEPENDENT SC	20,273	0.017579%
K015	BULLITT CO PUBLIC LIBRARY	76,915	0.066691%
K016	CITY OF MORGANTOWN	34,557	0.029964%
K017	GEORGE COON PUBLIC LIBRAR	5,331	0.004622%
K018	CITY OF MURRAY	180,322	0.156353%
K019	CITY OF NEWPORT	120,761	0.104709%
K020	CARLISLE CO BD OF ED	37,237	0.032288%
K021	CARROLL CO PUBLIC LIBRARY	14,786	0.012820%
K022	CARTER CO EMER AMBUL DIST	62,222	0.053952%
K023	CASEY CO AMBULANCE SERV	23,802	0.020638%
K025	CLARK CO LIBRARY BD	34,687	0.030076%
K026	CITY OF MANCHESTER	42,418	0.036779%
K027	CLINTON CO PUBLIC LIBRARY	2,839	0.002461%
K028	CITY OF MARION	38,629	0.033495%
K029	CITY OF BURKESVILLE	29,674	0.025730%
K030	OWENSBORO BD OF ED	395,270	0.342730%
K032	ELLIOTT CO AMB SERVICE	-	0.000000%
K033	ESTILL CO BD OF EDUCATION	135,562	0.117543%
K034	LEX/FAYETTE URBAN CO GOVT	3,550,173	3.078280%
K035	LICKING VALLEY COM ACTION	73,618	0.063832%
K036	FLOYD CO SCHOOLS	454,574	0.394152%
K038	FULTON CITY SCHOOLS	23,369	0.020262%
K039	GALLATIN CO PUBLIC LIB	7,574	0.006568%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
K040	GARRARD CO BD OF ED	139,629	0.121070%
K041	CITY OF WILLIAMSTOWN	79,221	0.068691%
K042	GRAVES CO BD OF ED	233,641	0.202585%
K043	CITY OF LEITCHFIELD	60,905	0.052809%
K044	CITY OF GREENSBURG	32,128	0.027858%
K045	GREENUP CO BD OF ED	183,755	0.159330%
K046	CITY OF HAWESVILLE	12,772	0.011075%
K047	HARDIN CO BD OF ED	908,293	0.787562%
K048	HARLAN INDEPENDENT SCHOOL	31,434	0.027256%
K049	CITY OF CYNTHIANA	64,917	0.056288%
K050	CAVERNA INDEPENDENT SCH	51,169	0.044367%
K052	HENRY CO BD OF EDUCATION	130,350	0.113024%
K055	JACKSON CO CONSERV DIST	-	0.000000%
K057	JESSAMINE CO PUBLIC LIBRA	70,451	0.061087%
K058	JOHNSON CO BD OF ED	200,815	0.174122%
K060	LKLP COMM ACTION COUNCIL	393,882	0.341527%
K061	BARBOURVILLE CITY SCHOOLS	23,478	0.020357%
K062	LARUE CO BD OF EDUCATION	128,840	0.111714%
K063	LONDON UTILITY COMM	62,072	0.053821%
K064	CITY OF LOUISA	26,417	0.022905%
K065	CITY OF BEATTYVILLE	30,717	0.026634%
K066	LESLIE CO PUBLIC LIBRARY	8,862	0.007684%
K067	LETCHER CO BD OF ED	192,157	0.166616%
K068	LEWIS CO BD OF ED	129,697	0.112457%
K069	LINCOLN CO PUBLIC LIBRARY	9,328	0.008088%
K070	LIVINGSTON CO CONSERV DIS	2,110	0.001830%
K071	CITY OF RUSSELLVILLE	81,780	0.070909%
K072	LYON CO BD OF EDUCATION	58,354	0.050597%
K073	PADUCAH BOARD OF ED	199,555	0.173030%
K074	MCCREARY CO WATER DIST	53,332	0.046243%
K075	CITY OF CALHOUN	9,105	0.007895%
K077	MAGOFFIN CO LIBRARY	1,794	0.001555%
K078	CITY OF LEBANON	70,927	0.061499%
K079	CITY OF BENTON	69,753	0.060482%
K080	MARTIN COUNTY LIBRARY	8,040	0.006971%
K081	MAYSVILLE UTILITY COMM	-	0.000000%
K082	CITY OF MULDRAUGH	13,422	0.011638%
K083	CITY OF FRENCHBURG	12,535	0.010869%
K085	METCALFE HEALTH CARE CTN	72,099	0.062516%
K086	MONROE CO CONSERV DIST	2,791	0.002420%
K087	MONTGOMERY CO BD OF ED	254,717	0.220860%
K088	GATEWAY COMM SER ORGANIZ	252,780	0.219181%
K089	MUHLENBERG CO BD OF ED	337,350	0.292509%
K090	NELSON COUNTY BD OF ED	278,235	0.241252%
K091	CITY OF CARLISLE	36,264	0.031443%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
K092	OHIO CO LIBRARY	16,292	0.014126%
K093	OLDHAM CO LIBRARY BD	35,957	0.031177%
K094	OWEN CO PUBLIC LIBRARY	9,424	0.008172%
K095	OWSLEY CO PUBLIC LIBRARY	2,332	0.002022%
K096	PENDLETON CO LIBRARY	11,456	0.009933%
K097	PERRY CO BD OF EDUCATION	255,168	0.221251%
K098	PIKEVILLE INDEPENDENT SCH	49,931	0.043294%
K099	CITY OF STANTON	12,026	0.010428%
K100	SOMERSET BD OF EDUCATION	85,067	0.073760%
K101	CITY OF MOUNT OLIVET	811	0.000704%
K102	ROCKCASTLE CONSERV DIST	1,867	0.001619%
K103	CITY OF MOREHEAD	65,856	0.057102%
K104	RUSSELL CO CONS DIST	868	0.000752%
K105	CITY OF GEORGETOWN	169,831	0.147257%
K106	CITY OF SHELBYVILLE	70,661	0.061269%
K107	FRANKLIN/SIMPSON PARKS BD	7,541	0.006539%
K108	CITY OF TAYLORSVILLE	34,539	0.029948%
K109	CAMPBELLSVLE MUN WTR&SEWR	79,908	0.069287%
K110	TODD COUNTY WATER DIST	14,818	0.012849%
K111	CITY OF CADIZ	43,939	0.038099%
K112	TRIMBLE CO LIBRARY	10,819	0.009381%
K113	UNION CO BD OF EDUCATION	166,002	0.143937%
K114	CITY OF BOWLING GREEN	516,656	0.447982%
K115	CITY OF SPRINGFIELD	33,126	0.028723%
K116	WAYNE CO BD OF ED	215,863	0.187170%
K117	WEBSTER CO PUBLIC LIBRARY	6,420	0.005566%
K118	WHITLEY CO BD OF ED	276,328	0.239599%
K119	WOLFE COUNTY LIBRARY	2,961	0.002568%
K120	CITY OF VERSAILLES	103,530	0.089769%
K137	KY MAGISTRATES/COMM ASSOC	8,893	0.007711%
K141	GRANT CO PLANNING COMM	2,254	0.001955%
K181	WESTERN LEWIS-RECTORVILLE	8,549	0.007413%
K200	CITY OF FERGUSON	20	0.000017%
K214	GREEN RIVER EDUC COOP	5,716	0.004957%
K219	NORTHERN KY WATER SER DIS	393,455	0.341156%
K237	KY CO JUDGE/EX ASSOC	9,246	0.008017%
K256	JEFFERSONTOWN FIRE DIST	4,181	0.003625%
K314	KY LEGAL AID	103,508	0.089750%
K315	MT WASHINGTON FIRE P DIST	2,812	0.002438%
K319	CITY OF SILVER GROVE	4,625	0.004010%
K337	KY COUNCIL OF ADD'S	-	0.000000%
K356	ST MATTHEWS FIRE DIST.	2,612	0.002265%
K414	CITY OF SMITHS GROVE	-	0.000000%
K419	ALEXANDRIA FIRE DISTRICT	1,966	0.001705%
K459	CITY OF LAKESIDE PARK	3,509	0.003043%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
K519	CITY OF MELBOURNE	1,525	0.001322%
K559	CITY OF TAYLOR MILL	21,364	0.018524%
K614	WARREN CO PUBLIC LIBRARY	35,125	0.030456%
K619	CAMPBELL CO CONS DISPATCH	61,383	0.053224%
K659	CITY OF EDGEWOOD	40,701	0.035291%
K719	CENTRAL CAMPBELL CO FIRE	1,265	0.001096%
K759	LAKESIDE/CRESTVIEWHLS POL	2,547	0.002208%
K856	HIGHVIEW FIRE DISTRICT	4,124	0.003575%
K859	CITY OF FORT MITCHELL	26,905	0.023329%
K959	HOUSING AUTH OF COVINGTON	63,101	0.054714%
L002	ALLEN CO CONSERVATION DIS	1,716	0.001488%
L003	ANDERSON PUBLIC LIBRARY	13,292	0.011526%
L004	CITY OF BARLOW	3,874	0.003359%
L005	CITY OF GLASGOW	172,808	0.149838%
L006	BATH CO WATER DISTRICT	15,455	0.013401%
L007	BELL CO COURT CLERK	11,171	0.009686%
L008	BOONE CO BD OF ED	1,308,584	1.134645%
L009	CITY OF PARIS	207,366	0.179803%
L010	FIVCO AREA DEVELOPMT DIST	47,119	0.040856%
L011	DANVILLE BOYLE CO REC	-	0.000000%
L012	BRACKEN COUNTY PUB LIBRAR	5,845	0.005068%
L013	BREATHITT CO PUBLIC LIB	7,806	0.006768%
L014	BRECKINRIDGE CO CLERK OFF	14,059	0.012190%
L015	CITY OF MT WASHINGTON	96,694	0.083841%
L016	BUTLER CO AMBULANCE SVC	25,261	0.021903%
L018	MURRAY PUBLIC SCHOOLS	194,824	0.168927%
L021	CITY OF CARROLLTON	61,587	0.053401%
L022	NORTHEAST KY CAA	129,491	0.112279%
L023	CITY OF LIBERTY	35,447	0.030735%
L024	HOPKINSVLE CHRIST LIBRARY	15,289	0.013257%
L025	CITY OF WINCHESTER	106,702	0.092519%
L026	DANIEL BOONE COMM AGENCY	159,399	0.138211%
L027	CITY OF ALBANY	51,275	0.044459%
L028	CRITTENDEN/LIV CO WAT DIS	20,900	0.018122%
L029	CUMBERLAND CO SOIL & WAT	1,436	0.001245%
L031	EDMONSON CO AMBULANCE DIS	14,004	0.012143%
L032	SANDY HOOK WATER DISTRICT	9,153	0.007937%
L033	CITY OF IRVINE	25,287	0.021926%
L035	CITY OF FLEMINGSBURG	27,086	0.023486%
L036	FLOYD CO LIBRARY	19,812	0.017178%
L038	FULTON CO LIBRARY	5,425	0.004704%
L039	CITY OF WARSAW	12,439	0.010786%
L041	GRANT CO PUBLIC LIBRARY	13,913	0.012064%
L042	MAYFIELD CITY SCHOOLS	158,321	0.137277%
L043	LEITCHFIELD UTILITY COMM	61,158	0.053029%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
L044	GREEN CO AMBULANCE SVC	12,631	0.010952%
L045	RACELAND BOARD OF EDUC	48,585	0.042127%
L046	HANCOCK CO PUBLIC LIBRARY	11,852	0.010276%
L047	WEST POINT INDEPENDENT SC	-	0.000000%
L049	CYNTHIANA/HARRISON LIBRAR	8,793	0.007624%
L050	CITY OF MUNFORDVILLE	11,304	0.009801%
L051	HENDERSON CO WATER DIST	18,620	0.016145%
L052	CITY OF EMINENCE	16,905	0.014658%
L054	DAWSON SPRINGS PUBLIC SCH	33,864	0.029363%
L057	CITY OF NICHOLASVILLE	275,127	0.238557%
L058	PAINTSVILLE BD OF ED	38,143	0.033073%
L060	KNOTT CO SOIL CONV DIST	1,397	0.001211%
L061	CITY OF BARBOURVILLE	32,487	0.028169%
L062	CITY OF HODGENVILLE	45,969	0.039859%
L063	LAUREL CO PUBLIC LIB DIST	35,763	0.031009%
L064	LOUISA WATER & SEWER COMM	21,019	0.018225%
L065	LEE CO PUBLIC LIBRARY	4,549	0.003944%
L066	CITY OF HYDEN	5,509	0.004777%
L067	LETCHER COUNTY CONS DIST	1,491	0.001293%
L068	HOUSING AUTH OF VANCEBURG	3,585	0.003109%
L069	STANFORD WATER COMMISSION	23,201	0.020117%
L071	RUSSELLVILLE CITY SCHOOLS	62,479	0.054174%
L072	CITY OF EDDYVILLE	14,625	0.012681%
L073	CITY OF PADUCAH	364,366	0.315934%
L074	HOUSING AUTH MCREARY CO	6,868	0.005955%
L075	CITY OF LIVERMORE	9,914	0.008596%
L076	BEREA BD OF ED	58,565	0.050781%
L077	CITY OF SALYERSVILLE	33,799	0.029307%
L078	MARION FREE PUBLIC LIBRAR	10,002	0.008673%
L079	MARSHALL CO SOIL & WATER	1,465	0.001270%
L080	MARTIN CO CONSERV DIST	991	0.000859%
L082	MEADE CO BD OF ED	262,954	0.228002%
L083	MENIFEE CO PUBLIC LIBRARY	1,743	0.001511%
L084	BURGIN INDEPENDENT SCH	21,624	0.018750%
L085	METCALFE CO PUBLIC LIB	5,964	0.005171%
L086	CITY OF TOMPKINSVILLE	32,587	0.028256%
L087	MONTGOMERY CO SAN DIST #2	4,077	0.003535%
L088	MORGAN COUNTY LIBRARY	5,681	0.004926%
L090	CITY OF NEW HAVEN	3,960	0.003434%
L091	NICHOLAS COUNTY LIBRARY	959	0.000832%
L092	OHIO CO WATER DIST	38,465	0.033352%
L093	LAGRANGE UTILITY COMM	24,049	0.020852%
L096	PENDLETON COUNTY WATER	12,989	0.011263%
L099	POWELLS VALLEY WATER DIST	11,491	0.009964%
L100	SCIENCE HILL BD OF ED	25,217	0.021865%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
L102	CITY OF MOUNT VERNON	47,476	0.041165%
L103	MOREHEAD UTILITY PLANT BD	88,216	0.076491%
L104	LAKE CUMBERLAND ADD	109,476	0.094924%
L105	GEORGETOWN/SCOTT CO PARKS	35,818	0.031057%
L106	TRIPLE S PLANNING & ZONIN	7,212	0.006254%
L107	CITY OF FRANKLIN	92,333	0.080060%
L108	SPENCER CO FIRE DIST	1,909	0.001655%
L109	CAMPBELLSVILLE CITY SCHOO	72,460	0.062828%
L110	CITY OF ELKTON	27,827	0.024128%
L111	HOUSING AUTH OF CADIZ	5,118	0.004437%
L112	CITY OF BEDFORD	5,142	0.004459%
L113	UNION CO PLANNING COMM	2,586	0.002242%
L114	WARREN COUNTY BD OF ED	866,037	0.750923%
L115	WASHINGTON CO SCHOOLS	105,047	0.091084%
L118	CORBIN BD OF ED	124,221	0.107710%
L119	CITY OF CAMPTON	14,154	0.012272%
L120	FALLING SPRINGS ARTS	22,641	0.019631%
L141	CORINTH WATER DISTRICT	3,821	0.003313%
L156	CITY OF LYNDON	8,897	0.007714%
L159	ELSMERE FIRE PROTECTION	2,545	0.002207%
L256	CITY OF HURSTBOURNE	6,115	0.005302%
L356	EASTWOOD FIRE PROT DIST	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
L656	FERN CREEK FIRE PROT DIST	5,324	0.004617%
L756	PLEASURE RIDGE PARK FIRE	10,593	0.009185%
L959	NORTHERN KY CONV CTR CORP	52,693	0.045689%
M001	COLUMBIA/ADAIR UTILITIES	38,993	0.033810%
M003	LAWBG-ANDERSON PLAN COMM	755	0.000654%
M005	GLASGOW WATER COMPANY	107,660	0.093350%
M006	GATEWAY AREA DEV DISTRICT	35,772	0.031017%
M007	MIDDLESBORO CITY SCHOOL	64,191	0.055659%
M008	WALTON/VERONA BD OF ED	101,036	0.087606%
M009	PARIS BOURBON CO LIBRARY	15,397	0.013351%
M010	BOYD CO BD OF ED	280,786	0.243464%
M011	BOYLE COUNTY BD OF EDUC	123,921	0.107449%
M012	EAST PENDLETON WATER DIST	13,401	0.011620%
M013	BREATHITT CO SOIL CONSERV	1,061	0.000920%
M014	CITY OF HARDINSBURG	8,395	0.007279%
M015	BULLITT CO FISCAL COURT	285,417	0.247479%
M017	CITY OF FREDONIA	1,131	0.000981%
M018	CALLOWAY CO PUBLIC LIBRAR	13,793	0.011960%
M019	CAMPBELL CO COURTHOUSE	3,280	0.002844%
M020	CITY OF BARDWELL	19,757	0.017131%
M021	CARROLL CO WATER DISTRICT	21,545	0.018681%
M022	CITY OF OLIVE HILL	37,185	0.032242%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
M023	E CASEY CO WATER DISTRICT	10,786	0.009352%
M024	CHRISTIAN CO BD OF ED	542,018	0.469973%
M025	WINCHESTER MUNICIPAL UTIL	137,354	0.119097%
M026	CLAY COUNTY 911 BOARD	11,832	0.010259%
M027	HOUSING AUTH OF ALBANY	6,808	0.005903%
M029	CUMBERLAND CO FISCAL CT	46,539	0.040353%
M030	DAVISS CO BD OF EDUC	736,950	0.638994%
M031	EDMONSON CO CONSERV DIST	1,135	0.000984%
M033	IRVINE MUNICIPAL UTILITY	31,055	0.026927%
M034	FAYETTE CO BD EDUCATION	2,870,774	2.489187%
M035	FLEMING COUNTY LIBRARY	6,664	0.005778%
M037	FRANKLIN CO BD OF ED	456,617	0.395922%
M038	HICKMAN/FULTON RIV PRT AU	12,694	0.011007%
M039	GALLATIN CO WATER DIS	11,821	0.010249%
M040	GARRARD CO PUBLIC LIBRARY	7,491	0.006495%
M041	GRANT CO BD OF ED	210,919	0.182884%
M042	CITY OF MAYFIELD	41,544	0.036022%
M043	CITY OF CANEYVILLE	2,898	0.002513%
M044	GREEN/TAYLOR WATER DIST	19,571	0.016970%
M045	CITY OF FLATWOODS	52,800	0.045782%
M046	CITY OF LEWISPORT	29,587	0.025654%
M047	HARDIN CO PUBLIC LIBRARY	13,378	0.011599%
M048	CITY OF BENHAM	5,675	0.004920%
M049	HARRISON CO CONSERVA DIST	2,931	0.002541%
M050	HART CO CONSERVATION DIST	1,893	0.001641%
M051	HENDERSON CO BD OF ED	446,316	0.386991%
M052	HENRY CO LIBRARY	6,600	0.005722%
M054	CITY OF DAWSON SPRINGS	23,040	0.019978%
M056	JEFF CO MED CTR STM & CHL	49,041	0.042523%
M057	NICH-VLE/JESS CO PK & REC	14,757	0.012795%
M058	CITY OF PAINTSVILLE	116,745	0.101227%
M059	KENTON COUNTY FISCAL CT	419,848	0.364042%
M060	CITY OF HINDMAN	2,514	0.002180%
M061	KNOX CO E M S	60,622	0.052564%
M062	LARUE CO WATER DIST #1	9,682	0.008395%
M064	HOUSING AUTH/ LAWRENCE CO	7,051	0.006114%
M065	LEE CO SOIL CONSERV DIST	1,576	0.001366%
M067	JENKINS BD OF ED	21,880	0.018972%
M068	CITY OF VANCEBURG	17,403	0.015090%
M069	CITY OF STANFORD	7,726	0.006699%
M070	LEDBETTER WATER DISTRICT	10,659	0.009242%
M073	W MCCracken CO WATER DIST	2,634	0.002284%
M075	CITY OF SACRAMENTO	8,166	0.007081%
M076	CITY OF RICHMOND	226,722	0.196586%
M077	MAGOFFIN CO COURT CLERK	9,643	0.008362%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
M078	LEBANON WATER WORKS	31,265	0.027109%
M079	MARSHALL CO REF DISP DIST	27,950	0.024235%
M081	CITY OF MAYSVILLE	148,327	0.128611%
M082	CITY OF BRANDENBURG	22,081	0.019146%
M084	MERCER CO BOARD OF ED	150,306	0.130327%
M085	CITY OF EDMONTON	34,118	0.029583%
M087	MT STERL/MONTGOMERY LIB	14,536	0.012604%
M088	MORGAN CO CONSERVAT DIST	1,367	0.001185%
M090	BARDSTOWN BD OF ED	214,839	0.186282%
M091	NICHOLAS CO WATER DIST	5,987	0.005191%
M092	CITY OF BEAVER DAM	35,478	0.030762%
M093	OLDHAM CO WATER DIST	50,824	0.044068%
M096	CITY OF FALMOUTH	36,939	0.032029%
M097	E KY CONCEN EMPLOY PRO	97,084	0.084179%
M098	PIKE CO HOUSING AUTHORITY	8,384	0.007270%
M099	BEECH FORK WATER COMM	14,693	0.012740%
M100	PULASKI CO BD OF ED	479,611	0.415860%
M104	RUSSELL CO PUBLIC LIBRARY	10,313	0.008943%
M105	SCOTT COUNTY LIBRARY	40,094	0.034765%
M106	SHELBY CO BD OF ED	424,409	0.367996%
M107	FRANKLIN ELECTRIC PLNT BD	58,474	0.050701%
M108	SPENCER CO PUBLIC LIB	10,287	0.008919%
M109	CITY OF CAMPBELLSVILLE	98,516	0.085421%
M110	CITY OF GUTHRIE	20,003	0.017344%
M111	TRIGG CO CONS DISTRICT	1,598	0.001386%
M112	CITY OF MILTON	12,348	0.010707%
M113	CITY OF STURGIS	25,165	0.021820%
M115	WASHINGTON CO LIBRARY BD	6,585	0.005710%
M116	WAYNE CO PUBLIC LIBRARY	8,274	0.007174%
M117	WEBSTER CO BD OF ED	143,677	0.124579%
M118	WHITLEY CO FISCAL COURT	194,781	0.168890%
M119	WOLFE CO FISCAL COURT	61,448	0.053281%
M120	WOODFORD COUNTY LIBRARY	22,014	0.019088%
M215	SHEPHER/BULLIT CO TOURIST	21,692	0.018809%
M315	CITY OF PIONEER VILLAGE	2,046	0.001774%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
M415	BULLITT CO SANITATION DIS	13,912	0.012063%
N001	ADAIR CO CONSERVATION DIS	4,181	0.003625%
N006	HOUSING AUTH OWINGSVILLE	3,884	0.003368%
N007	PINEVILLE BD OF EDUCATION	25,777	0.022350%
N008	CITY OF FLORENCE	210,415	0.182446%
N009	CITY OF MILLERSBURG	2,074	0.001798%
N010	BOYD CO PUBLIC LIBRARY	28,910	0.025067%
N011	CITY OF PERRYVILLE	1,134	0.000983%
N012	CITY OF BROOKSVILLE	11,281	0.009782%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
N013	MIDDLE KY COMM ACT PART	95,505	0.082810%
N014	CITY OF IRVINGTON	7,891	0.006842%
N015	BULLITT CO CONSERVAT DIST	1,378	0.001195%
N017	PRINCETON ELECTRIC PL BD	58,778	0.050965%
N018	MURRAY/CALLOWAY CO AIRPRT	1,932	0.001675%
N020	CARLISLE CO SANIT DIST 1	3,613	0.003133%
N021	CARROLLTON UTILITIES COMM	65,330	0.056647%
N022	CITY OF GRAYSON	13,928	0.012076%
N025	EAST CLARK CO WATER DIST	13,601	0.011793%
N029	CUMBERLAND CO PUBLIC LIB	4,971	0.004310%
N033	ESTILL CO WATER DIST NO 1	13,758	0.011929%
N035	HOUSING AUTH FLEMINGSBURG	1,842	0.001597%
N036	PRESTONSBURG CITY UTIL	109,651	0.095076%
N037	FRANKFORT INDEP SCHOOLS	60,417	0.052387%
N038	HOUSING AUTH OF HICKMAN	7,809	0.006771%
N041	BULLOCK PEN WATER DIST	33,133	0.028729%
N042	PURCHASE AREA DEV DIST	86,583	0.075075%
N043	GRAYSON CO LIBRARY	9,446	0.008190%
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%
N045	KENTUCKY ED DEV CORP	35,126	0.030457%
N047	ELIZABETHTOWN BD OF EDUC	120,966	0.104887%
N049	CYNTHIANA HARRISON CO JPC	4,061	0.003521%
N050	CITY OF HORSE CAVE	17,617	0.015275%
N051	CITY OF HENDERSON	315,863	0.273878%
N052	CITY OF NEW CASTLE	6,568	0.005695%
N054	CITY OF MADISONVILLE	406,122	0.352140%
N057	NICHOLASVILLE HOUSING AUT	2,618	0.002270%
N058	JOHNSON CO LIBRARY	12,245	0.010617%
N060	KNOTT CO WATER & SEWER	25,516	0.022124%
N061	KNOX CO SOIL CONSERV DIS	1,567	0.001359%
N063	CUMBERLAND VAL AREA DEV	42,198	0.036589%
N065	THREE FORKS REG JAIL	49,453	0.042879%
N067	HOUSING ORIENTED MINISTRI	17,177	0.014894%
N068	GAR,QUI,KY-O-HTS WTR DIST	9,519	0.008253%
N069	CITY OF CRAB ORCHARD	1,868	0.001619%
N071	CITY OF AUBURN	16,398	0.014218%
N072	LYON CO AMBULANCE SERVICE	29,282	0.025390%
N075	CITY OF ISLAND	5,381	0.004665%
N076	MADISON CO EMS	3,731	0.003235%
N077	MAGOFFIN CO WATER DIST	15,328	0.013290%
N078	CENTRAL KY COMM ACTION	272,030	0.235872%
N079	BENTON ELECTRIC SYSTEM	34,802	0.030176%
N080	MARTIN CO WATER DISTRICT	-	0.000000%
N081	BUFFALO TRACE AR DEV DIST	66,095	0.057310%
N082	MEADE CO WATER DISTRICT	19,832	0.017196%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
N084	MERCER CO PUBLIC LIBRARY	17,272	0.014977%
N085	METCALFE CO CONSERV DIST	1,312	0.001138%
N087	CITY OF MT STERLING	44,352	0.038457%
N088	MORGAN CO AMBULANCE SERV	14,866	0.012890%
N089	MUHLENBERG CO WATER DIST	30,990	0.026871%
N090	BARDSTOWN-NELSON CO TOURI	9,316	0.008078%
N092	CITY OF HARTFORD	31,801	0.027574%
N093	CITY OF LAGRANGE	30,192	0.026179%
N094	CITY OF OWENTON	3,312	0.002872%
N097	KY VALLEY ED COOPERATIVE	5,870	0.005090%
N098	PIKE CO LIBRARY DISTRICT	36,651	0.031779%
N099	CITY OF CLAY CITY	10,560	0.009157%
N100	CITY OF BURNSIDE	11,183	0.009697%
N103	HOUSING AUTH OF MOREHEAD	15,426	0.013376%
N104	CITY OF JAMESTOWN	47,482	0.041171%
N106	W SHELBY WATER DISTRICT	10,150	0.008801%
N107	SIMPSON CO CONSER DIST	1,196	0.001037%
N110	LOGAN/TODD REG. WATER COM	25,380	0.022007%
N111	BARKLEY LAKE WATER DIST	29,141	0.025267%
N112	TRIMBLE CO WATER DIST	5,657	0.004905%
N113	UNION CO LIBRARY BD	10,867	0.009423%
N114	BOWLING GRN MUNICIPAL UTI	596,606	0.517305%
N115	WASHINGTON CO CONSER DIST	1,328	0.001151%
N116	MONTICELLO UTILITY COMM	51,949	0.045044%
N117	CITY OF DIXON	4,086	0.003543%
N118	CITY OF WILLIAMSBURG	98,853	0.085714%
N119	WOLFE CO CONSER DISTRICT	1,836	0.001592%
N120	WOODFORD CO PLAN ZONING	11,449	0.009927%
N959	N KY CONV & VISITORS BUR	27,345	0.023711%
P001	HOUSING AUTH OF COLUMBIA	3,896	0.003378%
P005	GLASGOW ELECTRIC PLANT BD	170,444	0.147788%
P006	BATH COUNTY E.M.S.	19,795	0.017164%
P007	CITY OF PINEVILLE	13,977	0.012119%
P008	BOONE CO PLANNING COMM	43,181	0.037441%
P009	HOUSING AUTHORITY PARIS	8,302	0.007198%
P010	REGIONAL PUBLIC SAFETY	33,210	0.028795%
P011	CITY OF JUNCTION CITY	6,126	0.005311%
P013	CITY OF JACKSON	58,715	0.050910%
P014	BRECKINRIDGE CO PUBLIC LI	10,708	0.009285%
P015	CITY OF LEBANON JUNCTION	11,348	0.009839%
P017	PRINCETON WATER/WASTEWATE	29,640	0.025700%
P018	MURRAY/CALLOWAY TRANS AUT	17,090	0.014818%
P022	RATTLESNAKE RIDGE WATER	27,405	0.023763%
P023	LIBERTY TOURISM	1,965	0.001704%
P025	CLARK CO CONSVATION DIST	1,003	0.000869%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
P033	ESTILL COUNTY EMS	-	0.000000%
P035	FLEMING CO DISPATCH	8,139	0.007058%
P037	COMMUNITY ACTION KENTUCKY	32,848	0.028482%
P038	HICKMAN ELECTRIC SYSTEM	17,090	0.014818%
P041	CITY OF DRY RIDGE	12,257	0.010627%
P043	CITY OF CLARKSON	7,301	0.006331%
P045	GREENUP CO ENVIR COMM	6,061	0.005256%
P047	CITY OF WEST POINT	6,358	0.005513%
P048	HARLAN COUNTY C A A	55,941	0.048505%
P049	HOUSING AUTHORITY OF CYNT	16,965	0.014710%
P050	HART CO SOLID WASTE SVC	34,148	0.029609%
P051	HENDERSON MUN POWER&LIGHT	157,571	0.136626%
P052	LITTLE KY RV WS CONV DIST	2,769	0.002401%
P054	HOUSING AUTH DAWSON SPG	11,817	0.010246%
P057	VALLEY VIEW FERRY AUTHORI	6,846	0.005936%
P061	BARBOURVILLE UTILITY COMM	112,701	0.097720%
P063	LAUREL CO WATER DIST #2	34,559	0.029966%
P068	LEWIS CO PUBLIC LIBRARY	4,127	0.003578%
P069	LINCOLN CO CLERK	18,273	0.015844%
P071	LOGAN CO CONS DISTRICT	3,847	0.003336%
P072	LYON CO WATER DISTRICT	6,098	0.005288%
P075	MCLEAN CO REG WATER COMM	9,775	0.008476%
P076	MADISON CO PUBLIC LIBRARY	47,815	0.041459%
P077	SALYERS/MAG CO JOINT HOUS	5,500	0.004769%
P078	MARION CO CONSERVAT DIST	1,306	0.001132%
P079	CITY OF CALVERT CITY	55,053	0.047735%
P081	MASON COUNTY LIBRARY	6,662	0.005776%
P084	ANDERSON-DEAN COMM PARK	2,244	0.001945%
P087	MONTGOMERY CTY WATER DIST	2,379	0.002063%
P088	MORGAN CO WATER DIST	12,683	0.010997%
P089	MUHLENBERG WATER DIST #3	11,541	0.010007%
P090	NORTH NELSON WATER DIST	9,157	0.007940%
P092	OHIO CO REG WASTEWATER D	10,862	0.009418%
P097	KY RIVER AREA DEV DIST	65,941	0.057176%
P100	LAKE CUMBERLAND CAA, INC	172,703	0.149747%
P103	MOREHEAD TOURISM COMMISSI	10,659	0.009242%
P104	RUSSELL CO TOURIST COMM	2,819	0.002444%
P105	GEORGETOWN/SCOTT TOURISM	5,490	0.004760%
P106	MULTI PURPOSE COMM ACTION	16,874	0.014631%
P107	SIMPSON CO LIBRARY DIST	8,948	0.007759%
P110	TODD COUNTY CONSERVATION DISTRICT	1,908	0.001655%
P111	JOHN L STREET LIBRARY	4,640	0.004023%
P113	STURGIS HOUSING AUTHORITY	2,608	0.002261%
P115	HOUSING AUTH SPRINGFIELD	3,694	0.003203%
P116	CITY OF MONTICELLO	17,770	0.015408%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
P117	CITY OF CLAY	14,289	0.012389%
P120	WOODFORD CO CONSERV DIST	3,074	0.002666%
P959	CITY OF CRESTVIEW HILLS	10,522	0.009124%
R003	SOUTH ANDERSON WATER DIST	10,580	0.009174%
R005	BARREN CO SOIL CONS DIS	1,345	0.001166%
R008	BOONE CO LIBRARY DIST	134,595	0.116705%
R010	ASHLAND BD OF ED	196,678	0.170536%
R011	DANVILLE BOYLE PLANNING	3,795	0.003290%
R013	BREATHITT COUNTY WATER DISTRICT	8,302	0.007198%
R015	CITY OF SHEPHERDSVILLE	59,988	0.052015%
R017	CITY OF PRINCETON	23,280	0.020185%
R018	MURRAY ELECTRIC SYSTEM	118,894	0.103090%
R019	FORT THOMAS BOARD OF ED	144,696	0.125462%
R021	CARROLLTON/CARR CO REC TR	2,266	0.001965%
R024	CHRISTIAN CO WATER DIST	25,240	0.021885%
R030	DAVIESS CO AIRPORT BD	10,044	0.008709%
R033	CITY OF RAVENNA	2,704	0.002344%
R034	LEXINGTON PUBLIC LIBRARY	219,291	0.190142%
R036	CITY OF PRESTONSBURG	116,214	0.100767%
R037	PAUL SAWYIER LIBRARY	47,665	0.041330%
R038	CITY OF FULTON	54,564	0.047311%
R041	CITY OF CRITTENDEN	4,376	0.003794%
R042	MAYFIELD ELEC & WATER SYS	173,046	0.150044%
R045	CITY OF RUSSELL	42,195	0.036586%
R047	LINCOLN TRAIL AREA DEV DI	66,093	0.057308%
R048	HARLAN CO CONSERV DIST	1,766	0.001531%
R050	HART CO AMB SERVICE	44,358	0.038462%
R051	HENDERSON MUN W & S DEPT	163,130	0.141446%
R052	CITY OF CAMPBELLSBURG	2,557	0.002217%
R054	SOUTH HOPKINS WATER DIST	11,585	0.010045%
R057	CITY OF WILMORE	41,266	0.035781%
R058	HOUSING AUTH OF PAINTSVLE	21,497	0.018639%
R061	KY COMM ECONOMIC OPPORT	322,663	0.279774%
R063	WOODCREEK WATER DISTRICT	98,630	0.085520%
R071	LOGAN CO PUBLIC LIBRARY	20,660	0.017914%
R072	LYON CO HOUSING AUTHORITY	10,954	0.009498%
R073	MCCRACKEN CO BD OF ED	410,934	0.356312%
R076	RICHMOND UTILITIES	138,638	0.120210%
R078	CITY OF LORETTO	1,061	0.000920%
R079	MARSHALL CO PUB LIBRARY	31,520	0.027331%
R088	CITY OF WEST LIBERTY	57,099	0.049509%
R089	CENTRAL CITY MUN WTR&SEWR	44,446	0.038538%
R090	NELSON CO PUBLIC LIBRARY	46,602	0.040408%
R093	TRI CO COMM ACTION AGENCY	11,355	0.009846%
R097	PERRY COUNTY PUBLIC LIB	24,417	0.021171%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
R103	ROWAN CO PUBLIC LIBRARY	16,947	0.014694%
R104	CITY OF RUSSELL SPRINGS	43,276	0.037524%
R105	CITY OF STAMPING GROUND	972	0.000843%
R106	SHELBY CO PARK RECREATION	19,399	0.016821%
R109	TAYLOR CO PUBLIC LIBRARY	12,312	0.010675%
R114	BOWLING GREEN PUBLIC SCHO	276,039	0.239347%
R115	S W E D A	2,752	0.002386%
R116	WAYNE CO CONSERV DIST	2,455	0.002129%
R117	WEBSTER COUNTY WATER DIST	17,648	0.015302%
R118	WILLIAMSBURG IND BD OF ED	43,519	0.037734%
R120	CITY OF MIDWAY	13,513	0.011717%
R959	N KY LEGAL AID SOCIETY	119,764	0.103845%
T036	FLOYD COUNTY CONSV DIST	4,399	0.003814%
V001	ADAIR COUNTY FISCAL COURT	92,285	0.080018%
V002	ALLEN COUNTY FISCAL COURT	100,699	0.087314%
V003	ANDERSON CO FISCAL COURT	138,495	0.120086%
V004	BALLARD COUNTY FISCAL CT	107,604	0.093301%
V005	BARREN CO FISCAL CT	74,453	0.064557%
V006	BATH CO FISCAL COURT	58,732	0.050925%
V007	BELL CO FISCAL CT	95,363	0.082688%
V008	BOONE CO FISCAL CT	455,989	0.395379%
V009	BOURBON CO FISCAL COURT	110,569	0.095872%
V010	BOYD COUNTY FISCAL COURT	334,456	0.289999%
V011	BOYLE COUNTY FISCAL COURT	145,441	0.126109%
V012	BRACKEN CO FISCAL COURT	59,939	0.051972%
V013	BREATHITT CO FISCAL COURT	60,222	0.052217%
V014	BRECKINRIDGE CO FISCAL CT	107,942	0.093595%
V016	BUTLER COUNTY FISCAL CT	96,305	0.083504%
V017	CALDWELL CO FISCAL COURT	63,769	0.055293%
V018	CALLOWAY CO FISCAL COURT	169,969	0.147377%
V019	CAMPBELL CO FISCAL CT	359,481	0.311699%
V020	CARLISLE CO FISCAL COURT	47,747	0.041400%
V021	CARROLL CO FISCAL CT	122,773	0.106454%
V022	CARTER CO FISCAL CT	173,731	0.150639%
V023	CASEY CO FISCAL COURT	96,226	0.083436%
V024	CHRISTIAN CO FISCAL COURT	146,715	0.127213%
V025	CLARK COUNTY FISCAL COURT	147,072	0.127523%
V026	CLAY COUNTY FISCAL CT	211,538	0.183420%
V027	CLINTON CO FISCAL COURT	74,795	0.064853%
V028	CRITTENDEN CO FIS CT	96,975	0.084085%
V030	DAVISS CO FISCAL COURT	282,069	0.244576%
V031	EDMONSON CO FISCAL CRT	79,990	0.069358%
V032	ELLIOTT CO FISCAL CT	35,996	0.031211%
V033	ESTILL CO FISCAL COURT	90,186	0.078198%
V035	FLEMING CO FISCAL COURT	54,792	0.047509%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V036	FLOYD CO FISCAL COURT	171,983	0.149123%
V037	FRANKLIN CO FISCAL COURT	229,177	0.198715%
V038	FULTON COUNTY FIS CT	119,327	0.103466%
V039	GALLATIN CO FISCAL COURT	94,782	0.082184%
V040	GARRARD CO FISCAL COURT	102,770	0.089109%
V041	GRANT COUNTY FISCAL COURT	141,964	0.123094%
V042	GRAVES COUNTY FISCAL CT	179,542	0.155677%
V043	GRAYSON CO FISCAL COURT	203,987	0.176873%
V044	GREEN COUNTY FISCAL COURT	34,753	0.030134%
V045	GREENUP CO FISCAL CT	196,865	0.170698%
V046	HANCOCK CO FISCAL COURT	101,240	0.087783%
V047	HARDIN CO FISCAL COURT	153,120	0.132767%
V048	HARLAN CO FIS CT	155,374	0.134721%
V049	HARRISON CO FISCAL COURT	61,792	0.053579%
V050	HART COUNTY FISCAL COURT	117,220	0.101639%
V051	HENDERSON CO FISCAL COURT	276,596	0.239830%
V052	HENRY CO FISCAL COURT	52,604	0.045612%
V053	HICKMAN CO FISCAL COURT	47,933	0.041561%
V054	HOPKINS CO FISCAL COURT	197,816	0.171522%
V055	JACKSON CO FISCAL COURT	113,816	0.098688%
V057	JESSAMINE CO FISCAL COURT	269,675	0.233829%
V060	KNOTT CO FISCAL CT	72,207	0.062609%
V061	KNOX CO FISCAL CT	161,281	0.139844%
V062	LARUE CO FISCAL COURT	96,411	0.083596%
V063	LAUREL COUNTY FISCAL COUR	287,532	0.249313%
V064	LAWRENCE CO FISCAL CT	111,205	0.096423%
V065	LEE COUNTY FISCAL COURT	88,285	0.076550%
V066	LESLIE CO FISCAL COURT	111,406	0.096597%
V067	LETCHER CO FISCAL COURT	94,060	0.081557%
V068	LEWIS COUNTY FISCAL COURT	71,250	0.061779%
V069	LINCOLN CO FISCAL COURT	67,101	0.058181%
V070	LIVINGSTON CO FISCAL CT	89,487	0.077592%
V071	LOGAN COUNTY FISCAL COURT	169,253	0.146756%
V072	LYON COUNTY FISCAL COURT	41,869	0.036304%
V073	MCCRACKEN CO FISCAL COURT	160,447	0.139120%
V074	MCCREARY CO FISCAL CT	125,770	0.109053%
V075	MCLEAN COUNTY FISCAL CT	85,663	0.074277%
V076	MADISON CO FISCAL COURT	243,836	0.211425%
V077	MAGOFFIN CO FISCAL COURT	55,461	0.048089%
V078	MARION CO FISCAL COURT	211,481	0.183371%
V079	MARSHALL CO FISCAL COURT	176,733	0.153241%
V080	MARTIN CO FISCAL COURT	69,314	0.060101%
V081	MASON CO FIS CT	137,943	0.119607%
V082	MEADE COUNTY FISCAL COURT	262,763	0.227836%
V083	MENIFEE CO FISCAL COURT	39,685	0.034410%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V084	MERCER COUNTY FISCAL COUR	86,922	0.075368%
V085	METCALFE CO FISCAL COURT	47,261	0.040979%
V086	MONROE CO FISCAL COURT	42,165	0.036561%
V087	MONTGOMERY CO FISCAL CT	156,934	0.136074%
V088	MORGAN CO FISCAL CT	68,021	0.058979%
V089	MUHLENBERG CO FISCAL CT	218,447	0.189410%
V090	NELSON CO FISCAL CT	285,668	0.247696%
V091	NICHOLAS CO FISCAL COURT	65,721	0.056986%
V092	OHIO COUNTY FISCAL CRT	135,403	0.117405%
V093	OLDHAM CO FISCAL COURT	194,273	0.168450%
V094	OWEN COUNTY FISCAL COURT	93,163	0.080780%
V095	OWSLEY CO FISCAL COURT	33,502	0.029049%
V096	PENDLETON CO FISCAL COURT	62,913	0.054550%
V097	PERRY COUNTY FISCAL COURT	174,752	0.151524%
V098	PIKE COUNTY FISCAL COURT	357,185	0.309708%
V099	POWELL CO FISCAL CT	147,420	0.127824%
V100	PULASKI CO FISCAL CT	316,476	0.274409%
V101	ROBERTSON CO FISCAL CT	20,317	0.017616%
V102	ROCKCASTLE CO FISCAL CT	113,176	0.098132%
V103	ROWAN CO FISCAL COURT	181,393	0.157282%
V104	RUSSELL CO FISCAL COURT	123,314	0.106923%
V105	SCOTT CO FISCAL CT	183,782	0.159354%
V106	SHELBY CO FISCAL COURT	154,351	0.133834%
V107	SIMPSON CO FISCAL COURT	125,667	0.108963%
V108	SPENCER CO TREASURER	63,816	0.055334%
V109	TAYLOR COUNTY FISCAL COUR	129,007	0.111859%
V110	TODD COUNTY FISCAL COURT	85,089	0.073779%
V111	TRIGG COUNTY FISCAL COURT	97,185	0.084267%
V112	TRIMBLE CO FISCAL COURT	55,931	0.048497%
V113	UNION COUNTY FISCAL COURT	126,009	0.109260%
V114	WARREN COUNTY FISCAL COUR	388,076	0.336492%
V115	WASHINGTON CO FIS COURT	77,395	0.067107%
V116	WAYNE COUNTY FISCAL COURT	190,190	0.164910%
V117	WEBSTER CO FISCAL COURT	110,847	0.096113%
V119	CITY OF HIGHLAND HEIGHTS	23,380	0.020273%
V120	WOODFORD CO FISCAL COURT	123,720	0.107275%
V122	FAMILY HEALTH CENTER	762,697	0.661318%
V125	LOUISVILLE MEM COMM	6,125	0.005311%
V126	LOU & JEFF CO RIVERPORT	3,753	0.003254%
V127	LOU LABOR MANAGER COM	2,820	0.002445%
V129	T A R C	1,345,835	1.166945%
V130	ANCHORAGE BD OF EDUCATION	37,557	0.032565%
V136	MOUNTAIN ARTS CENTER	-	0.000000%
V137	FRANKLIN CO CONS DIST	2,070	0.001795%
V145	CITY OF WURLAND	3,803	0.003298%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V147	HARDIN CO WATER DIST #2	169,806	0.147235%
V151	HOUSING AUTH OF HENDERSON	45,659	0.039590%
V156	JEFF CO BD OF ED	8,976,282	7.783140%
V158	BIG SANDY AREA COMM PRO	82,117	0.071202%
V159	CITY OF ERLANGER	78,391	0.067971%
V163	EAST BERNSTADT BD OF ED	16,776	0.014546%
V171	CITY OF ADAIRVILLE	7,736	0.006708%
V176	MADISON CO CONSERVAT DIST	1,710	0.001482%
V179	MARSHALL CO SEN CITIZENS	-	0.000000%
V189	CITY OF CENTRAL CITY	62,019	0.053775%
V196	CITY OF BUTLER	1,932	0.001675%
V197	CITY OF HAZARD	155,501	0.134832%
V198	MOUNTAIN WATER DISTRICT	90,933	0.078846%
V200	PULASKI COUNTY LIBRARY	22,062	0.019129%
V205	BARREN/METCALFE CO AMB SR	7,152	0.006202%
V206	SHELBYVLE MUN WATER&SEWER	61,376	0.053218%
V207	BELL CO PUBLIC LIBRARY	11,780	0.010214%
V208	CITY OF WALTON	19,148	0.016603%
V218	MURRAY TOURISM COMMISSION	3,990	0.003460%
V219	BELLEVUE BD OF EDUCATION	47,523	0.041206%
V224	PENNYROYAL AREA MUSEUM	1,961	0.001701%
V230	OWENSBORO RIVERPORT AUTH	112,814	0.097819%
V236	BIG SANDY AREA DEV DIST	91,909	0.079693%
V237	BLUE GRASS COMM ACTION	239,173	0.207382%
V247	HARDIN CO WATER DIST #1	162,619	0.141004%
V251	HENDERSON CO RIVER AUTH	32,657	0.028316%
V259	KENTON CO PUBLIC LIBRARY	215,177	0.186576%
V263	LAUREL CO BD OF EDUCATION	406,314	0.352306%
V271	RUSSELLVILLE ELEC PL BD	55,638	0.048242%
V281	HOUSING AUTH OF MAYSVILLE	17,286	0.014989%
V298	CITY OF PIKEVILLE	146,898	0.127373%
V300	HOUSING AUTH OF SOMERSET	19,987	0.017331%
V305	CITY OF CAVE CITY	25,993	0.022538%
V306	HOUSING AUTH OF SHELBYVLE	4,296	0.003725%
V308	NORTHERN KY AREA DEV.DIST	132,478	0.114869%
V319	CAMPBELL CO BD OF ED	364,163	0.315758%
V324	CHRISTIAN CO CONS DIST	1,980	0.001717%
V330	CITY OF OWENSBORO	480,531	0.416659%
V336	SANDY VALLEY TRANS SER IN	89,292	0.077423%
V337	FRANKFORT ELEC WATER BD	645,725	0.559894%
V347	CITY OF RADCLIFF	94,880	0.082269%
V359	CITY OF ELSMERE	23,587	0.020452%
V363	LONDON LAUREL CO COMM CTR	32,510	0.028189%
V373	PADUCAH MCCRACKEN CO TOUR	13,744	0.011917%
V376	CITY OF BERIA	196,198	0.170119%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V398	CITY OF ELKHORN CITY	4,718	0.004091%
V400	PULASKI CO SOIL CONS DIST	4,542	0.003939%
V405	MARY W WELDON MEM PUB LIB	10,499	0.009104%
V407	BELL/WHITLEY COMM ACTION	125,544	0.108856%
V408	UNION EMERGENCY SERVICES	3,286	0.002849%
V419	DAYTON CITY SCHOOLS	56,158	0.048693%
V424	PENNYRILE ALLIED COMM SER	184,348	0.159845%
V430	OWENSBORO MUN UTILITIES	593,900	0.514958%
V436	APPALACHIAN RES & DEFENSE	100,446	0.087095%
V437	FKT/FKLN CO TOUR&CONV COM	4,964	0.004304%
V447	CITY OF ELIZABETHTOWN	350,364	0.303794%
V459	LUDLOW BD OF EDUCATION	26,958	0.023375%
V463	LONDON LAUREL TOURIST COM	6,754	0.005856%
V473	PADUCAH POWER SYSTEM	258,791	0.224392%
V476	KY RIVER FOOTHILLS DEV CO	243,076	0.210766%
V500	WEST PULASKI WATER DISTR	23,616	0.020477%
V505	CITY OF PARK CITY	1,646	0.001427%
V507	BELL CO SOLID WASTE OFFIC	6,634	0.005753%
V508	CITY OF UNION	6,991	0.006062%
V524	HOPKINSVL WATER ENV ATH	194,997	0.169077%
V530	AUDUBON AREA COMM SER INC	715,254	0.620181%
V537	CAPITAL COMMUNITY E I D A	4,170	0.003616%
V547	ELIZABETHTOWN TOUR/CON BU	8,994	0.007798%
V559	BEECHWOOD BOARD OF EDUC	54,656	0.047391%
V563	LONDON-LAUREL CO IDA	4,483	0.003887%
V576	SOUTHERN MADISON WATER DT	12,619	0.010942%
V607	PINEVILLE UTILITY COMM	48,042	0.041656%
V608	WALTON FIRE DIST/EMS	838	0.000727%
V619	SOUTHGATE BD OF ED	12,251	0.010623%
V624	HOPKINSVL ELECTRIC SYSTEM	171,175	0.148422%
V630	CITY OF WHITESVILLE	6,595	0.005719%
V637	FARMDALE WATER DISTRICT	5,410	0.004691%
V647	CITY OF VINE GROVE	27,695	0.024013%
V659	KENTON CO BD OF ED	793,955	0.688422%
V663	LAUREL CO CONSERV DIST	2,471	0.002143%
V673	PADUCAH-MCCRACKEN CO JOIN	64,103	0.055582%
V676	MADISON CO UTILITIES DIST	25,918	0.022473%
V707	BELL CO CONSERVATION DIST	720	0.000624%
V708	HEBRON FIRE PROTECTION DI	3,218	0.002790%
V719	SILVER GROVE BD OF ED	-	0.000000%
V724	PENNYRILE AREA DEVP DIST	73,140	0.063418%
V730	GREEN RIV AREA DEL DIST	103,042	0.089346%
V737	KY ASSOC OF CO (KACO)	163,328	0.141618%
V756	JEFF CO MED CENTER LAUNDR	94,666	0.082083%
V759	ERLANGER/ELSMERE BD OF ED	151,518	0.131378%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V773	MCCRACKEN CO PUB LIBRARY	43,419	0.037648%
V808	POINT PLEASANT FIRE DIST	5	0.000005%
V819	NEWPORT BD OF ED	140,193	0.121558%
V830	REGIONAL WTR RESOURCE AGY	225,765	0.195756%
V856	KYIANA REG PLANNING DEV	173,179	0.150160%
V859	COVINGTON BD OF ED	381,380	0.330686%
V873	PADUCAH-MCRACKEN CO RIV	19,646	0.017035%
V919	CITY OF WILDER	10,540	0.009139%
V930	OWENSBORO METRO PLAN COMM	29,786	0.025827%
V937	HOUSING AUTH OF FRANKFORT	25,293	0.021931%
V959	CITY OF COVINGTON	355,528	0.308271%
W001	ADAIR COUNTY ATTORNEY	4,649	0.004031%
W003	ANDERSON COUNTY ATTORNEY	2,612	0.002265%
W004	BALLARD COUNTY ATTORNEY	3,382	0.002932%
W010	BOYD COUNTY ATTORNEY	8,709	0.007552%
W011	BOYLE COUNTY ATTORNEY	3,670	0.003182%
W013	BREATHITT CO ATTORNEY	1,257	0.001090%
W015	BULLITT COUNTY ATTORNEY	15,668	0.013585%
W016	BUTLER COUNTY ATTORNEY	2,709	0.002349%
W017	CALDWELL COUNTY ATTORNEY	4,317	0.003743%
W018	CALLOWAY COUNTY ATTORNEY	8,897	0.007715%
W019	CAMPBELL COUNTY ATTORNEY	21,549	0.018685%
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%
W021	CARROLL COUNTY ATTORNEY	1,183	0.001026%
W022	CHILD SUPPORT ENFORCEMENT	3,157	0.002737%
W024	CHRISTIAN COUNTY ATTORNEY	15,271	0.013242%
W026	CLAY COUNTY ATTORNEY	5,850	0.005072%
W027	CLINTON CO ATTORNEY	3,408	0.002955%
W029	CUMBERLAND CO ATTORNEY	2,310	0.002003%
W031	EDMONSON COUNTY ATTORNEY	1,251	0.001085%
W032	ELLIOTT COUNTY ATTORNEY	2,460	0.002133%
W033	ESTILL COUNTY ATTORNEY	4,438	0.003848%
W035	FLEMING COUNTY ATTORNEY	7,872	0.006826%
W036	FLOYD COUNTY ATTORNEY	7,657	0.006639%
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%
W041	GRANT COUNTY CHILD SUPPOR	3,290	0.002852%
W043	GRAYSON COUNTY ATTORNEY	4,097	0.003553%
W044	GREEN COUNTY ATTORNEY	2,194	0.001902%
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%
W047	HARDIN COUNTY ATTORNEY	27,307	0.023677%
W048	HARLAN COUNTY ATTORNEY	11,213	0.009723%
W050	HART COUNTY ATTORNEY	7,439	0.006450%
W051	HENDERSON CO ATTORNEY	10,089	0.008748%
W052	HENRY COUNTY ATTORNEY	1,691	0.001467%
W055	JACKSON COUNTY ATTORNEY	3,500	0.003034%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
W056	JEFFERSON CO ATTORNEY	201,260	0.174508%
W058	JOHNSON CO ATTORNEY	6,623	0.005742%
W060	KNOTT COUNTY ATTORNEY	4,320	0.003746%
W061	KNOX COUNTY ATTORNEY	8,178	0.007091%
W063	LAUREL COUNTY ATTORNEY	15,306	0.013272%
W064	LAWRENCE COUNTY ATTORNEY	2,656	0.002303%
W066	LESLIE COUNTY ATTORNEY	3,378	0.002929%
W067	LETCHER COUNTY ATTORNEY	6,056	0.005251%
W069	LINCOLN COUNTY ATTORNEY	5,440	0.004717%
W070	LIVINGSTON CO ATTORNEY	2,809	0.002436%
W071	LOGAN COUNTY ATTORNEY	109	0.000095%
W073	MCCRACKEN COUNTY ATTORNEY	1,915	0.001660%
W075	MCLEAN COUNTY ATTORNEY	639	0.000554%
W076	MADISON COUNTY ATTORNEY	3,039	0.002635%
W077	MAGOFFIN CO ATTORNEY	1,441	0.001249%
W078	MARION COUNTY ATTORNEY	2,041	0.001770%
W079	MARSHALL COUNTY ATTORNEY	1,480	0.001283%
W080	MARTIN COUNTY ATTORNEY	5,050	0.004379%
W082	MEADE COUNTY ATTORNEY	3,601	0.003122%
W083	MENIFEE COUNTY ATTORNEY	1,844	0.001599%
W084	MERCER COUNTY ATTORNEY	4,701	0.004076%
W085	METCALFE COUNTY ATTORNEY	3,661	0.003174%
W087	MONTGOMERY CO ATTORNEY	417	0.000362%
W090	NELSON COUNTY ATTORNEY	10,877	0.009431%
W091	NICHOLAS COUNTY ATTORNEY	1,836	0.001592%
W092	OHIO COUNTY ATTORNEY	183	0.000158%
W095	OWSLEY COUNTY ATTORNEY	2,444	0.002120%
W096	PENDLETON COUNTY ATTORNEY	3,824	0.003316%
W097	PERRY COUNTY ATTORNEY	10,995	0.009533%
W098	PIKE COUNTY ATTORNEY	20,828	0.018059%
W099	POWELL COUNTY ATTORNEY	5,200	0.004508%
W103	ROWAN COUNTY ATTORNEY	2,407	0.002087%
W104	RUSSELL COUNTY ATTORNEY	5,754	0.004989%
W105	SCOTT COUNTY ATTORNEY	-	0.000000%
W106	SHELBY COUNTY ATTORNEY	2,283	0.001979%
W107	SIMPSON COUNTY ATTORNEY	1,873	0.001624%
W109	TAYLOR COUNTY ATTORNEY	5,875	0.005094%
W110	TODD COUNTY ATTORNEY	-	0.000000%
W113	UNION COUNTY ATTORNEY	473	0.000410%
W114	WARREN CO ATTY/CHILD SUPP	21,971	0.019051%
W115	WASHINGTON CO ATTORNEY	2,384	0.002067%
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%
W119	WOLFE COUNTY ATTORNEY	2,684	0.002327%
W120	WOODFORD COUNTY ATTORNEY	5,570	0.004830%
X030	OWENSBORO DAVIESS CO TOUR	14,367	0.012457%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
X034	FAYETTE CO ATTORNEY OFF	59,612	0.051688%
X059	KENTON COUNTY ATTORNEY	30,971	0.026855%
X105	GEORGETOWN WATER & SEWER	148,634	0.128878%
X956	LOU FIREFIGHTERS PENS FUN	8,148	0.007065%
TOTAL		115,329,772	100.000000%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
39932	JEFFERSON CO SHERIFF	546,153	0.960141%
39934	KENTON CO SHERIFF	126,381	0.222179%
39936	CAMPBELL CO SHERIFF	5,123	0.009007%
39938	FAYETTE CO SHERIFF	219,643	0.386134%
39940	DAVISS CO SHERIFF	170,599	0.299914%
39944	HARDIN COUNTY SHERIFF	116,982	0.205655%
39946	WARREN COUNTY SHERIFF	188,045	0.330585%
39948	BOONE COUNTY SHERIFF	836,134	1.469929%
39952	MADISON COUNTY SHERIFF	100,033	0.175858%
39962	BULLITT CO SHERIFF	134,440	0.236346%
A156	CITY OF ANCHORAGE	7,785	0.013686%
AB19	BELLEVUE/DAYTON FIRE	115,290	0.202681%
AC19	CAMPBELL CO FIRE DIST 1	49,401	0.086847%
AD19	SOUTHERN CAMPBELL F DIST	43,777	0.076960%
AS02	ALLEN CO AMBULANCE SVC	70,154	0.123332%
AS20	WOODFORD CO FIRE DISTRICT	25,657	0.045105%
B008	BURLINGTON FIRE PRO DIST	142,635	0.250754%
B015	CITY OF HILLVIEW	93,759	0.164828%
B045	CITY OF BELLEFONTE	19,725	0.034676%
B048	CITY OF HARLAN	3,897	0.006851%
B256	BUECHEL FIRE PROTECT DIST	209,122	0.367637%
B259	CITY OF LUDLOW	83,184	0.146238%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	1,391,586	2.446417%
B656	LOUISVILLE AIRPORT AUTHOR	167,283	0.294085%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C106	CITY OF SIMPSONVILLE	37,532	0.065982%
C156	FAIRDALE FIRE DISTRICT	88,054	0.154799%
C256	LOUISVILLE/JEFF CO METRO	14,744,696	25.921270%
C356	INDIAN HILLS POLICE DEPT	18,256	0.032095%
D024	CITY OF PEMBROKE	-	0.000000%
D071	CITY OF LEWISBURG	4,527	0.007959%
D098	CITY OF COAL RUN VILLAGE	13,132	0.023085%
D106	SIMPSONVILLE RURAL FIRE	45,904	0.080700%
G015	ZONETON FIRE PROT DIST	94,976	0.166969%
GS06	SHELBY CO SUB FIRE DIST	6,869	0.012075%
J002	CITY OF SCOTTSVILLE	58,700	0.103194%
J003	CITY OF LAWRENCEBURG	72,324	0.127146%
J007	CITY OF MIDDLESBORO	214,725	0.377488%
J024	CITY OF HOPKINSVILLE	811,256	1.426193%
J037	CITY OF FRANKFORT	807,709	1.419958%
J040	CITY OF LANCASTER	23,117	0.040640%
J059	KENTON COUNTY AIRPORT BD	724,444	1.273577%
J063	CITY OF LONDON	204,127	0.358857%
J067	CITY OF WHITESBURG	37,845	0.066532%
J084	CITY OF HARRODSBURG	32,390	0.056942%
J090	CITY OF BARDSTOWN	187,805	0.330162%
J100	CITY OF SOMERSET	569,258	1.000759%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J113	CITY OF MORGANFIELD	16,267	0.028598%
J118	CITY OF CORBIN	164,453	0.289109%
J156	CITY OF JEFFERSONTOWN	407,631	0.716618%
J210	BOYD CO AMBULANCE SERVICE	202,464	0.355933%
J256	CITY OF ST MATTHEWS	179,073	0.314812%
J259	CITY OF PARK HILLS	23,049	0.040519%
J319	CITY OF ALEXANDRIA	84,476	0.148510%
J324	CITY OF OAK GROVE	77,476	0.136204%
J356	CITY OF WEST BUECHEL	31,260	0.054956%
J359	CITY OF FORT WRIGHT	143,969	0.253099%
J410	CANNONBURG VOL FIRE DEPT	6,530	0.011480%
J419	CITY OF COLD SPRING	48,662	0.085547%
J456	CITY OF SHIVELY	376,951	0.662682%
J510	CITY OF CATLETTSBURG	47,332	0.083210%
J619	CITY OF FORT THOMAS	360,339	0.633478%
J719	CITY OF SOUTHGATE	10,630	0.018688%
J756	CITY OF PROSPECT	11,130	0.019566%
J819	CITY OF BELLEVUE	58,669	0.103141%
J859	CITY OF VILLA HILLS	59,659	0.104881%
J919	CITY OF DAYTON	54,561	0.095919%
J956	OKOLONA FIRE DISTRICT	372,882	0.655528%
J959	CITY OF INDEPENDENCE	156,093	0.274413%
K001	CITY OF COLUMBIA	56,792	0.099841%
K010	CITY OF ASHLAND	652,533	1.147157%
K011	CITY OF DANVILLE	299,472	0.526473%
K016	CITY OF MORGANTOWN	28,155	0.049497%
K018	CITY OF MURRAY	300,133	0.527635%
K019	CITY OF NEWPORT	559,681	0.983923%
K026	CITY OF MANCHESTER	39,998	0.070316%
K029	CITY OF BURKESVILLE	24,080	0.042332%
K034	LEX/FAYETTE URBAN CO GOVT	1,277,825	2.246424%
K041	CITY OF WILLIAMSTOWN	40,401	0.071025%
K043	CITY OF LEITCHFIELD	92,058	0.161839%
K049	CITY OF CYNTHIANA	129,172	0.227086%
K065	CITY OF BEATTYVILLE	21,222	0.037308%
K071	CITY OF RUSSELLVILLE	134,842	0.237053%
K078	CITY OF LEBANON	67,960	0.119475%
K079	CITY OF BENTON	43,812	0.077022%
K090	NELSON COUNTY BD OF ED	-	0.000000%
K091	CITY OF CARLISLE	2,787	0.004900%
K099	CITY OF STANTON	41,889	0.073642%
K103	CITY OF MOREHEAD	89,665	0.157631%
K105	CITY OF GEORGETOWN	618,065	1.086562%
K106	CITY OF SHELBYVILLE	268,671	0.472326%
K108	CITY OF TAYLORSVILLE	12,874	0.022632%
K111	CITY OF CADIZ	28,515	0.050130%
K114	CITY OF BOWLING GREEN	1,505,212	2.646173%
K115	CITY OF SPRINGFIELD	39,610	0.069634%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
K120	CITY OF VERSAILLES	245,240	0.431134%
K256	JEFFERSONTOWN FIRE DIST	520,220	0.914549%
K315	MT WASHINGTON FIRE P DIST	90,913	0.159825%
K356	ST MATTHEWS FIRE DIST.	614,057	1.079516%
K414	CITY OF SMITHS GROVE	10,194	0.017921%
K419	ALEXANDRIA FIRE DISTRICT	107,434	0.188870%
K456	CAMP TAYLOR FIRE PRO DIST	4,160	0.007314%
K559	CITY OF TAYLOR MILL	101,702	0.178793%
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	163,458	0.287361%
K719	CENTRAL CAMPBELL CO FIRE	152,299	0.267743%
K759	LAKESIDE/CRESTVIEWHLS POL	73,741	0.129637%
K856	HIGHVIEW FIRE DISTRICT	143,444	0.252176%
K859	CITY OF FORT MITCHELL	169,649	0.298244%
L001	ADAIR CO AMBULANCE SER	68,719	0.120809%
L005	CITY OF GLASGOW	338,316	0.594761%
L009	CITY OF PARIS	99,479	0.174885%
L015	CITY OF MT WASHINGTON	118,981	0.209169%
L025	CITY OF WINCHESTER	436,506	0.767381%
L031	EDMONSON CO AMBULANCE DIS	20,331	0.035743%
L035	CITY OF FLEMINGSBURG	23,703	0.041670%
L039	CITY OF WARSAW	19,939	0.035053%
L044	GREEN CO AMBULANCE SVC	28,226	0.049621%
L050	CITY OF MUNFORDVILLE	15,654	0.027520%
L052	CITY OF EMINENCE	35,276	0.062015%
L057	CITY OF NICHOLASVILLE	632,371	1.111712%
L061	CITY OF BARBOURVILLE	22,395	0.039371%
L072	CITY OF EDDYVILLE	15,382	0.027042%
L073	CITY OF PADUCAH	894,026	1.571704%
L077	CITY OF SALYERSVILLE	22,004	0.038683%
L086	CITY OF TOMPKINSVILLE	27,432	0.048226%
L090	CITY OF NEW HAVEN	1,929	0.003392%
L107	CITY OF FRANKLIN	103,816	0.182509%
L108	SPENCER CO FIRE DIST	12,475	0.021931%
L110	CITY OF ELKTON	9,710	0.017070%
L159	ELSMERE FIRE PROTECTION	67,216	0.118166%
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	244,071	0.429078%
L756	PLEASURE RIDGE PARK FIRE	554,956	0.975617%
L956	WORTHINGTON FIRE DEPT	-	0.000000%
M014	CITY OF HARDINSBURG	16,463	0.028942%
M015	BULLITT CO FISCAL COURT	4,301	0.007561%
M022	CITY OF OLIVE HILL	27,684	0.048669%
M042	CITY OF MAYFIELD	289,633	0.509176%
M054	CITY OF DAWSON SPRINGS	20,331	0.035742%
M059	KENTON COUNTY FISCAL CT	266,651	0.468775%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
M069	CITY OF STANFORD	53,644	0.094306%
M076	CITY OF RICHMOND	647,961	1.139120%
M081	CITY OF MAYSVILLE	240,798	0.423325%
M082	CITY OF BRANDENBURG	19,155	0.033675%
M085	CITY OF EDMONTON	27,166	0.047758%
M096	CITY OF FALMOUTH	-	0.000000%
M109	CITY OF CAMPBELLSVILLE	112,948	0.198564%
M110	CITY OF GUTHRIE	-	0.000000%
M118	WHITLEY CO FISCAL COURT	15,221	0.026759%
M315	CITY OF PIONEER VILLAGE	24,189	0.042524%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
N008	CITY OF FLORENCE	884,355	1.554701%
N011	CITY OF PERRYVILLE	3,036	0.005337%
N012	CITY OF BROOKSVILLE	-	0.000000%
N014	CITY OF IRVINGTON	16,626	0.029228%
N022	CITY OF GRAYSON	69,962	0.122994%
N050	CITY OF HORSE CAVE	6,039	0.010616%
N051	CITY OF HENDERSON	575,059	1.010957%
N054	CITY OF MADISONVILLE	605,250	1.064034%
N076	MADISON CO EMS	243,438	0.427966%
N087	CITY OF MT STERLING	116,541	0.204880%
N088	MORGAN CO AMBULANCE SERV	15,076	0.026505%
N093	CITY OF LAGRANGE	58,674	0.103149%
N094	CITY OF OWENTON	13,796	0.024253%
N099	CITY OF CLAY CITY	-	0.000000%
N100	CITY OF BURNSIDE	13,612	0.023930%
N104	CITY OF JAMESTOWN	4,392	0.007721%
P007	CITY OF PINEVILLE	18,755	0.032971%
P015	CITY OF LEBANON JUNCTION	13,951	0.024525%
P033	ESTILL COUNTY EMS	59,375	0.104382%
P041	CITY OF DRY RIDGE	95,446	0.167795%
P043	CITY OF CLARKSON	3,822	0.006718%
P079	CITY OF CALVERT CITY	42,759	0.075170%
P093	SOUTH OLDHAM FIRE DEPT	83,819	0.147354%
P116	CITY OF MONTICELLO	33,291	0.058526%
P117	CITY OF CLAY	-	0.000000%
R015	CITY OF SHEPHERDSVILLE	412,536	0.725241%
R017	CITY OF PRINCETON	48,454	0.085182%
R045	CITY OF RUSSELL	75,360	0.132484%
R057	CITY OF WILMORE	39,378	0.069226%
R104	CITY OF RUSSELL SPRINGS	36,163	0.063574%
R105	CITY OF STAMPING GROUND	3,919	0.006891%
TS59	INDEPENDENCE FIRE DIST	233,758	0.410948%
V001	ADAIR COUNTY FISCAL COURT	37,489	0.065905%
V002	ALLEN COUNTY FISCAL COURT	69,263	0.121765%
V003	ANDERSON CO FISCAL COURT	55,825	0.098141%
V005	BARREN CO FISCAL CT	150,262	0.264162%
V007	BELL CO FISCAL CT	29,308	0.051523%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V008	BOONE CO FISCAL CT	213,121	0.374668%
V009	BOURBON CO FISCAL COURT	33,262	0.058475%
V011	BOYLE COUNTY FISCAL COURT	196,254	0.345016%
V012	BRACKEN CO FISCAL COURT	9,104	0.016005%
V013	BREATHITT CO FISCAL COURT	8,393	0.014755%
V014	BRECKINRIDGE CO FISCAL CT	33,787	0.059397%
V017	CALDWELL CO FISCAL COURT	35,581	0.062552%
V019	CAMPBELL CO FISCAL CT	207,324	0.364477%
V023	CASEY CO FISCAL COURT	23,382	0.041105%
V025	CLARK COUNTY FISCAL COURT	180,942	0.318098%
V030	DAVIESS CO FISCAL COURT	374,163	0.657781%
V032	ELLIOTT CO FISCAL CT	13,542	0.023806%
V035	FLEMING CO FISCAL COURT	26,160	0.045989%
V037	FRANKLIN CO FISCAL COURT	412,886	0.725857%
V041	GRANT COUNTY FISCAL COURT	84,810	0.149097%
V043	GRAYSON CO FISCAL COURT	161,360	0.283672%
V047	HARDIN CO FISCAL COURT	370,809	0.651885%
V049	HARRISON CO FISCAL COURT	28,311	0.049770%
V052	HENRY CO FISCAL COURT	25,412	0.044675%
V054	HOPKINS CO FISCAL COURT	142,840	0.251114%
V057	JESSAMINE CO FISCAL COURT	327,775	0.576231%
V060	KNOTT CO FISCAL CT	14,619	0.025701%
V062	LARUE CO FISCAL COURT	17,499	0.030763%
V063	LAUREL COUNTY FISCAL COUR	21,511	0.037817%
V067	LETCHER CO FISCAL COURT	27,904	0.049055%
V070	LIVINGSTON CO FISCAL CT	25,895	0.045524%
V072	LYON COUNTY FISCAL COURT	15,166	0.026661%
V073	MCCRACKEN CO FISCAL COURT	409,884	0.720578%
V076	MADISON CO FISCAL COURT	80,948	0.142307%
V078	MARION CO FISCAL COURT	42,860	0.075349%
V079	MARSHALL CO FISCAL COURT	191,501	0.336660%
V081	MASON CO FIS CT	51,219	0.090044%
V083	MENIFEE CO FISCAL COURT	19,734	0.034692%
V087	MONTGOMERY CO FISCAL CT	62,642	0.110124%
V088	MORGAN CO FISCAL CT	3,837	0.006746%
V090	NELSON CO FISCAL CT	134,841	0.237052%
V093	OLDHAM CO FISCAL COURT	355,882	0.625643%
V094	OWEN COUNTY FISCAL COURT	14,217	0.024994%
V096	PENDLETON CO FISCAL COURT	20,264	0.035624%
V100	PULASKI CO FISCAL CT	312,893	0.550068%
V103	ROWAN CO FISCAL COURT	35,622	0.062623%
V105	SCOTT CO FISCAL CT	775,156	1.362730%
V106	SHELBY CO FISCAL COURT	311,592	0.547781%
V107	SIMPSON CO FISCAL COURT	62,933	0.110637%
V108	SPENCER CO TREASURER	79,998	0.140638%
V109	TAYLOR COUNTY FISCAL COUR	44,752	0.078675%
V112	TRIMBLE CO FISCAL COURT	8,244	0.014494%
V113	UNION COUNTY FISCAL COURT	21,012	0.036940%

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	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V115	WASHINGTON CO FIS COURT	33,395	0.058709%
V119	CITY OF HIGHLAND HEIGHTS	53,628	0.094279%
V120	WOODFORD CO FISCAL COURT	92,661	0.162899%
V159	CITY OF ERLANGER	396,059	0.696274%
V171	CITY OF ADAIRVILLE	-	0.000000%
V196	CITY OF BUTLER	4,611	0.008106%
V197	CITY OF HAZARD	5,688	0.009999%
V205	BARREN/METCALFE CO AMB SR	184,654	0.324623%
V298	CITY OF PIKEVILLE	76,093	0.133773%
V330	CITY OF OWENSBORO	1,077,162	1.893658%
V347	CITY OF RADCLIFF	298,378	0.524550%
V359	CITY OF ELSMERE	75,597	0.132900%
V376	CITY OF BEREA	200,647	0.352738%
V408	UNION EMERGENCY SERVICES	191,816	0.337213%
V447	CITY OF ELIZABETHTOWN	575,384	1.011530%
V608	WALTON FIRE DIST/EMS	156,685	0.275453%
V647	CITY OF VINE GROVE	30,325	0.053312%
V708	HEBRON FIRE PROTECTION DI	279,917	0.492096%
V808	POINT PLEASANT FIRE DIST	78,249	0.137562%
V919	CITY OF WILDER	128,406	0.225738%
V959	CITY OF COVINGTON	1,793,639	3.153228%
TOTAL		56,882,615	100.000000%

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

Kentucky Public Pensions Authority
Notes to the Schedules of Employer Allocations and OPEB 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 (KPPA) oversees the administration and operation of the personnel and accounting systems for the CERS Nonhazardous, and Hazardous which are administered by the CERS Board, the KERS Nonhazardous and Hazardous, and State Police Retirement System (SPRS) which are administered by the Kentucky Retirement Systems Board (KRS). Although the assets of the plans 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 plan 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 representatives from the CERS and KRS boards and appointed representatives from the Governor. 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.

KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous are cost-sharing multiple-employer other post employment benefits (OPEB) plans that cover all regular full-time members employed in nonhazardous 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 health insurance benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

SPRS is a single-employer defined benefit OPEB plan that covers all full-time state troopers employed in a hazardous duty position by the Kentucky State Police. The plan provides for health insurance benefits to plan members. OPEB 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 OPEB plan.

Relationship to Combining Financial Statements

The accompanying schedules were reconciled to the KPPA's Combining Statement of Changes in Fiduciary Net Position – Insurance Fund in KPPA's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022, with the following difference. The 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount on the Pension Funds are considered as an OPEB asset. As a result, the reported plan fiduciary net position for the Insurance Fund as of June 30, 2017, includes the 401(h) asset balance.

The components associated with OPEB expense and deferred outflows and inflows of resources have been

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

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. 74 and 75. The net OPEB liability at June 30, 2022, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Measurement Focus, Basis of Accounting and Basis of Presentation

The accompanying Schedules were prepared in accordance with US generally accepted accounting principles as applicable to governmental organizations. In doing so, KPPA adheres to the reporting requirements established by GASB.

The CERS Nonhazardous, CERS Hazardous, KERS Nonhazardous, KERS Hazardous Insurance Funds are reported as OPEB trust funds, and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the CERS and KRS Boards and required by the employers, and the employees' contributions are set by Kentucky Revised Statute 78.5536(3)(b)(1) and 61.702(3)(b)(1). KPPA recognized employer and employee contributions to the plans through June 30, 2022. OPEB expenses are recognized as the benefits come due for the CERS Nonhazardous, CERS Hazardous, KERS Nonhazardous, and KERS Hazardous Insurance Plans, which includes payments made to the Department of Employee Insurance (DEI), and Humana Inc. for OPEB costs incurred for the fiscal year ended June 30, 2022. KPPA contracts with DEI and Humana to administer the claims. DEI administers retiree claims for retirees who are non-Medicare eligible, and Humana administers retiree claims for members who are Medicare eligible. Since, the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB 74 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

The plans are charged administrative expenses based on the number of members and dependents electing an insurance policy provided by DEI or Humana, on a monthly basis. The administrative expenses are reported in KPPA's basic financial statements included in the ACFR for the Insurance Fund.

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, defined by this allocation.

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

The components of the net OPEB liability of CERS and KERS for participating employers as of June 30, 2022, calculated in accordance with GASB Statement No. 74, are as follows (dollars in thousands):

	CERS Non-Hazardous	CERS Hazardous	KERS Non-Hazardous	KERS Hazardous	SPRS	Ins Total
Total OPEB Liability	\$ 5,053,498	\$ 2,374,457	\$ 3,576,530	\$ 595,789	\$ 351,453	\$ 11,951,727
Fiduciary Net Position	3,079,984	1,522,671	1,364,419	588,162	231,242	\$ 6,786,478
Net OPEB Liability	<u>\$ 1,973,514</u>	<u>\$ 851,786</u>	<u>\$ 2,212,111</u>	<u>\$ 7,627</u>	<u>\$ 120,211</u>	<u>\$ 5,165,249</u>

Net investment income represents realized and unrealized gains and losses based on the fair value of

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

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.

Actuarial Methods and Assumptions to Determine the Total OPEB Liability and the Net OPEB Liability

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

The following actuarial assumptions were used in performing the actuarial valuation as of June 30, 2022:

Inflation	2.30%
Payroll Growth Rate	2.0% for CERS Nonhazardous and CERS Hazardous 0.0% for KERS Nonhazardous and KERS Hazardous
Salary Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05% varise by service for CERS Hazardous 3.30% to 15.30%, varies by service for KERS Nonhazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.25%
Healthcare Trend Rates	
Pre - 65	Initial trend starting at 6.20% at January 1, 2024, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years.
Post - 65	Initial trend starting at 9.00% in 2024, then gradually decreasing to an ultimate trer rate of 4.05% over a period of 13 years
Mortality	
Pre-retirement	PUB-2010 General Mortality table, for the Nonhazardous Systems, and the PUB-2010 Public Safety Mortality table for the Hazardous Systems, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010
Post-retirement (non-disabled)	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
Post-retirement (disabled)	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

The single discount rates used to calculate the total OPEB liability within each plan changed since the prior year. The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2021, valuation process and was updated to better reflect the plan's anticipated long-term healthcare costs. There were no other material assumption changes.

Senate Bill 209 passed during the 2022 legislative session and increased the insurance dollar contribution for members hired on or after July 1, 2003, by \$5 for each year of service a member attains over certain thresholds, depending on a member's retirement eligibility requirement. This increase in the insurance dollar contribution does not increase by 1.5% annually and is only payable for non-Medicare retirees. Additionally, it is only payable when the member's applicable insurance fund is at least 90% funded. The increase is first payable January 1, 2023. Senate Bill 209 also allows members receiving the insurance dollar contribution to participate in a medical insurance reimbursement plan that would provide the reimbursement of premiums for health plans other than those administered by KPPA.

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

The total OPEB liability as of June 30, 2022, is determined using these updated benefit provisions. There were no other material plan provision changes.

Discount Rate

Single discount rates of 5.70% for CERS Nonhazardous, 5.61% for CERS Hazardous, 5.72% for KERS Nonhazardous, and 5.59% for KERS Hazardous systems were used to measure the total OPEB liability as of June 30, 2022. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25%, and a municipal bond rate of 3.69%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, each plan's fiduciary net position and future contributions were projected separately and were sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the plan. However, the cost associated with the implicit employer subsidy was not included in the calculation of the plans actuarially determined contributions, and any cost associated with the implicit subsidy will not be paid out of the plan trusts. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the ACFR.

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

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 the Preparation of the Schedules

The preparation of the schedules in conformity with U.S. 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 (dollars in thousands):

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

	CERS Non-Hazardous	CERS Hazardous	KERS Hazardous
Per GRS Schedule A	\$ 115,329,772	\$ 56,882,615	\$ -
Retired Reemployed	2,640,311	1,254,560	-
Other Employer Contributions	592,154	237,448	1,332
Write-Offs/Refunds	(11,663)	8	(19)
PC001 Adj for half 7/21pp reported at 6/21 rate			
KRS			
KTRS			
Total	\$ 118,550,575	\$ 58,374,631	\$ 1,313
Employer Contributions per Statement of Change in Fiduciary Net Position	\$ 118,550,575	\$ 58,374,631	\$ 1,313
	\$ -	\$ -	\$ -
	0.00%	0.00%	0.00%

***Other Employer Contributions**-contributions from prior period adjustments; omitted contributions/invoices; and, other ER invoice not sick leave.

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) represents actual contributions made related to the measurement period.

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

The following actuarial methods and assumptions, were used to determine the actuarially determined

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

contributions effective for fiscal year ending June 30, 2022:

Valuation Date	June 30, 2020
Experience Study	July 1, 2013 - 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 Nonhazardous and CERS Hazardous 0.0% for KERS Nonhazardous and KERS 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 Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05% varies by service for CERS Hazardous 3.30% to 15.30% varies by service for KERS Nonhazardous Hazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.25%
Healthcare Trend Rates	
Pre - 65	Initial trend starting at 6.40% at January 1, 2022 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post - 65	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement. Additionally, Humana provided "Not to Exceed" 2022 Medicare premiums, which were incorporated and resulted in an assumed 2.90% increase in Medicare premiums at January 1, 2022.

Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and OPEB Expense included in the Schedule of OPEB 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 OPEB 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 OPEB 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.



Blue & Co., LLC / 250 West Main Street, Suite 2900 / Lexington, KY 40507
 main 859.253.1100 fax 859.253.1384 email blue@blueandco.com

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 Other Post Employee Benefit Plan (OPEB) (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous OPEB Plan (KERS Hazardous), County Employees Retirement System – OPEB Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous OPEB 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 OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedules of OPEB amounts by employer of the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous OPEB 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 schedule 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 schedule 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 schedule of employer allocations 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether KPPA' schedule 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 schedule of employer allocations 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