

**Kentucky Public Pensions Authority
Annual Meeting
April 23, 2025 at 10:00 a.m. EST
Live Video Conference/Facebook Live
AGENDA**

- | | |
|---|-----------------------|
| 1. Call to Order | Keith Peercy |
| 2. Legal Opening Statement | Michael Board |
| 3. Roll Call | Sherry Rankin |
| 4. Public Comment | Sherry Rankin |
| 5. Approval of Minutes* - March 20, 2025 | Keith Peercy |
| 6. Election of Chair* | Ryan Barrow |
| 7. Election of Vice Chair and Committee Assignments* | Board Chair |
| 8. GASB 68 and GASB 75 Proportionate Share Audits* | Michael Lamb |
| 9. FY 2026 Hybrid Percentage* | Michael Lamb |
| 10. KPPA Strategic Plan | Rebecca Adkins |
| 11. KPPA Update | Ryan Barrow |
| 12. KPPA Service Recognition Awards | Lori Casey |
| 13. New Business* | Board Chair |
| 14. Closed Session** | Board Chair |
| 15. Adjourn* | Board Chair |

**Board Action Required*

***Board Action May Be Required*

**MINUTES OF MEETING
KENTUCKY PUBLIC PENSIONS AUTHORITY
QUARTERLY BOARD MEETING
VIA LIVE VIDEO TELECONFERENCE
MARCH 20, 2025, AT 10:00 AM EST**

At the meeting of the Kentucky Public Pensions Authority held on March 20, 2025, the following members were present: Jerry Powell (Chair), George Cheatham, Dr. Merl Hackbart, Lynn Hampton, Prewitt Lane, William O'Mara, Keith Percy, and William Summers V. Staff members present were KRS CEO John Chilton, CERS CEO Ed Owens III, Ryan Barrow, Michael Board, Erin Surratt, Lori Casey, Leigh Ann Davis, Shauna Miller, Victoria Hale, Nathan Goodrich, Wes Crosthwaite, Steve Willer, Joe Gilbert, Anthony Chiu, Brian Caldwell, Michael Lamb, Kristen Coffey, D'Juan Surratt, Shaun Case, Sandy Hardin, and Sherry Rankin. Others present included Ryan Graham and Jordan Miller with Blue & Company and Rosario Pucci; Kevin Suchta; Declan Denehan; John Snyder, Jr.; Margaret-Anne Hennessy; and Madison McNally with BNY Mellon.

1. Mr. Powell called the meeting to order.
2. Mr. Board read the Legal Opening Statement.
3. Ms. Rankin called roll.
4. Mr. Powell introduced agenda item ***Public Comment***. Ms. Rankin indicated that there were no public comments.
5. Mr. Powell introduced agenda item ***Approval of Minutes –KPPA Board for December 5, 2024, and January 3, 2025 (Video 00:07:10 to 00:07:58)***. Mr. O'Mara made a motion to approve the December 5, 2024, and January 3, 2025, minutes as presented. Mr. Summers V seconded the motion. The motion passed unanimously.
6. Mr. Powell introduced agenda item ***KPPA Audit Committee Report and Recommendations (Video 00:07:58 to 00:13:24)***. Ms. Kristen Coffey provided a summary of the KPPA Audit Committee Meeting. The KPPA Audit Committee held a regularly scheduled meeting on

February 25, 2025. Its focus was on key matters requiring KPPA Board ratification. Ms. Coffey noted that three audit reports were issued since the last meeting. These audits covered investment administrative fees, a review of policies specific to the Office of Investments, and an evaluation of processes. The Audit Committee accepted all reports, along with the management's responses and proposed corrective actions. The Committee recommended following up at the next meeting with an update on the implementation of the corrective actions.

Mr. O'Mara made a motion to ratify the Audit Committee's approval of the internal audit reports as presented and to authorize KPPA staff to implement any corrective action. Mr. Lane seconded the motion. The motion passed unanimously.

Mr. Lamb welcomed representatives from Blue & Company, the external auditors responsible for the GASB 68 and 75 proportional share audit reports. Drafts of these reports are now available on the KPPA website along with Excel spreadsheets to assist employers and their auditors in utilizing the information. The Audit Committee thoroughly reviewed and ratified these reports. Ms. Jordan Miller provided a brief overview, noting that the reports mirrored those from the previous year, with an unmodified (clean) opinion issued on both the 68 and 75 reports. There were no changes in allocation methods compared to prior audits. To address readability issues, Excel tables from the reports were made available online for ease of access. The discussion acknowledged past challenges with timely report delivery and commended the improvements in this year's process.

Mr. Cheatham made a motion to approve the GASB 68 and GASB 75 Proportionate Share Audits for the fiscal year ended June 30, 2024, and to authorize KPPA staff to publish the audits on the KPPA website. Following this motion, a discussion was held; however, a vote was taken without the presence of a second motion. [NOTE: DUE TO THE ABSENCE OF A SECOND MOTION, THIS MATTER WILL BE REINTRODUCED FOR A VOTE AT THE NEXT KPPA MEETING, SCHEDULED APRIL 23, 2025.]

7. Mr. Powell introduced agenda item ***KPPA Ad Hoc Regulation Committee Report and Recommendation*** (Video 00:13:24 to 00:15:57). Mr. Nathan Goodrich reported that the KPPA Ad Hoc Regulations Committee convened on March 6, 2025, and approved two regulations, forwarding them for further consideration. The first, 105 KAR 1:200, is an amended regulation on retirement procedures. It reflects updates to governance and the creation of KPPA in 2021, as well as statutory changes since that time, including adjustments related to post-retirement beneficiary designations.

The second, 105 KAR 1:202, is a new housekeeping regulation that places the Form 6000 (Notification of Retirement Form) into its own regulation. This change is aimed at streamlining the regulatory process, allowing for more efficient updates to the form and better cross-referencing with other regulations.

These updates are intended to modernize and improve the regulation process, ensuring policies remain current and aligned with statutory requirements.

Dr. Hackbart made a motion to approve regulations 105 KAR 1:200 (Retirement Procedures) and 105 KAR 1:202 (Notification of Retirement) as presented and to approve the filing of these regulations with the Office of Regulation Compiler at LRC. Mr. Peercy seconded the motion. The motion passed unanimously.

8. Mr. Powell introduced agenda item ***Administrative Budget to Actual*** (Video 00:15:57 to 00:18:04). Mr. Lamb presented the KPPA Administrative Budget-to-Actual Summary Analysis for the fiscal year ending December 31, 2024. Mr. Lamb offered an overview of the Administrative Budget to Actual Summary Analysis. While most line items remained on track, legal contract expenses were significantly impacted by ongoing litigation and settlement discussions. Some legal contracts are nearing their budgeted capacity, and adjustments have been made through appropriate channels. Should this line item exceed its allocation by the end of the third quarter, it will be brought back to the Board for discussion and potential adjustment. Aside from legal expenses, all other line items remain within budget expectations.

at both summary and detailed levels. No further questions or discussion on the matter were raised.

9. Mr. Powell introduced agenda item ***Investment Department Update*** (Video 00:18:04 to 00:35:59). Mr. Willer presented a summary of the Investment Committee Meetings. He highlighted that the KRS and CERS Investment Committees convened in February and approved several significant investment allocations, including strategies with JP Morgan and T. Rowe Price. These allocations are contingent upon successful contract negotiations and will be funded by the retirement of certain internal portfolios. The Committee also approved \$70 million investments in both the Arctos American Football Fund and Maritime Partners American Rivers Fund for the real return allocation, pending contract negotiations. A new benchmark, MSCI ACWI IMI, was adopted for the global public equity asset class. Regarding performance highlights, January saw strong returns, but market volatility increased in February and March. Fiscal year-to-date, pension, and insurance portfolios demonstrated top-quartile and top-decile risk-adjusted returns over three and five years.

Mr. Willer reported that Ms. Carrie Bass confirmed there were no violations as of the end of the quarter. He also shared that Ms. Bass has proposed several ideas to enhance compliance reporting and improve transparency for the committees and boards. Mr. Powell then noted that investment decisions pertain directly to CERS and KRS trusts and do not require KPPA Board votes.

Mr. Ryan Barrow, with input from Mr. Willer, highlighted efforts to attract and retain a broader range of talent for the organization, recommending the addition of a new position description for a Senior Investment Associate to the six existing Board-approved job classifications and compensation ranges within the KPPA Office of Investments. This less senior role would provide opportunities for individuals at earlier career stages, offering valuable learning and growth prospects, while enhancing flexibility to build sufficient bench strength for the Office of Investments' continued success. The proposal positions this role below current senior staff, targeting mid-level experience to attract emerging talent and establish a clear career progression pathway. It aligns with the six statutory positions exempt from 18A regulations

and adheres to the previously approved structure. After addressing questions about the salary range, recruitment efforts, and hierarchy structure, the proposal was discussed as a step forward in aligning workforce adaptability with long-term strategic goals.

Ms. Hampton made a motion to approve KPPA petitioning the Secretary of the Personnel Cabinet to create a new unclassified position of Senior Investment Associate in the Office of Investments pursuant to KRS 61.505(8)(b) and to approve the salary range pursuant to KRS 61.505(8)(d) as presented. Mr. Lane seconded the motion. The motion passed unanimously.

10. Mr. Powell introduced agenda item ***BNY Mellon Presentation*** (Video 00:35:59 to 0048:53). Representatives from BNY Mellon highlighted their longstanding partnership with Kentucky, emphasizing the company's strong, stable, and resilient foundation. The company detailed investments in its people and technology, including advancements in fraud prevention, cybersecurity, and artificial intelligence to enhance client experience. The presentation also underscored BNY Mellon's commitment to the public fund business, serving numerous clients and managing significant assets globally.

Key services mentioned included custody and asset safety, accounting, private equity administration, global risk solutions, and securities lending. These offerings aim to optimize operations, provide valuable insights, and support clients' evolving needs. BNY Mellon reiterated its dedication to maintaining stability and delivering tailored solutions.

11. Mr. Powell introduced agenda item ***KPPA Executive Director Report*** (Video 00:48:53 to 0059:32). Mr. Barrow provided legislative updates during the ongoing session, noting that House Bill 30 (pension spiking bill) had passed both houses and was now under consideration by the Senate. House Bill 71 (reorganization bill) was progressing as expected, with two readings completed and final approval anticipated within the remaining session days. Printed copies of the KPPA Annual Report (SAFR) are now available and widely distributed, including online. Strategic Plan updates were briefly mentioned, highlighting successful ongoing implementation efforts. The Louisville office project was discussed. Once finalized, construction would commence on the selected space, followed by occupancy. Mr. Barrow

recognized the Team KY Internship Program and the new KPPA Leadership Academy. Mentoring had been integrated into the leadership programs. Additionally, he highlighted personnel-related changes such as job reclassifications and adjustments to locality premiums and salaries, some of which were temporary. A full impact analysis would be shared in the future. He also discussed the importance of conferences and knowledge-sharing initiatives, including internal "Lunch and Learn" sessions to disseminate best practices gathered by KPPA experts. Mr. Barrow concluded with kudos to the Legal, HR, and IT teams for their accomplishments, including resolving legal cases, fostering team building through the KECC campaign, and successfully executing fully remote board meetings. He further acknowledged the dedication of Mr. Powell and Ms. Pendergrass for their time and service.

12. Mr. Powell introduced agenda item ***New Business*** (Video 0:59:32 to 01:00:17). Mr. Powell revisited the discussion about the approval of the Senior Investment Associate position, emphasizing that, for transparency purposes, the Senior Investment Associate's salary should be included when the information is published on the KPPA webpage. No additional new business was presented.
13. Mr. Powell introduced agenda item ***Closed Session*** (Video 01:00:17 to 01:01:45). Mr. O'Mara made a motion to enter closed session to discuss pending litigation. Mr. Cheatham seconded the motion. The motion passed unanimously.

Mr. Powell read the following closed session statement: A motion having been made in open session to move into a closed session for a specific purpose, and such motion having carried by majority vote in open, public session, the Board shall now enter closed session to consider litigation matters, pursuant to KRS 61.810(1)(c), because of the necessity of protecting the confidentiality of the KPPA's litigation strategy and preserving any available attorney-client privilege.

All other attendees exited the meeting.

Closed Session. (Video 00:00:11 to 00:00:39) Mr. Powell called the meeting back to open session and stated that there would be no action taken as a result of the closed session discussion.

14. There being no further business, Mr. Powell ***adjourned*** the meeting.

Copies of all documents presented are incorporated as part of the Minutes of the KPPA held March 20, 2025, except documents provided during a closed session conducted pursuant to the Open Meetings Act and exempt under the Open Records Act.

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CERTIFICATION

I do certify that I was present at this meeting, and I have recorded the above actions of the Board on the various items considered by it at this meeting. Further, I certify that all requirements of KRS61.805-61.850 were met in conjunction with this meeting.

Recording Secretary

We, the Chair of the Kentucky Public Pensions Authority and Executive Director, do certify that the Minutes of Meeting held on March 20, 2025, were approved on April 23, 2025.

KPPA Board Chair

Executive Director

I have reviewed the Minutes of the March 20, 2025, Kentucky Public Pensions Authority Meeting for content, form, and legality.

Executive Director, Office of Legal Services



KPPA
Kentucky Public Pensions Authority

Schedules of Employer Allocations and
Pension Amounts by Employer

for

COUNTY EMPLOYEES RETIREMENT SYSTEM

For the Fiscal Year Ended June 30, 2024
with Report of Independent Auditors

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Report of Independent Auditors

To the Members
County Employees Retirement System
Frankfort, Kentucky

Opinions

We have audited the accompanying schedules of employer allocations of County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) as of and for the fiscal year ended June 30, 2024, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the CERS Nonhazardous and CERS Hazardous as of and for the fiscal year ended June 30, 2024, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the CERS Nonhazardous and CERS Hazardous Plans as of and for the fiscal year ended June 30, 2024, 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 the County Employees Retirement System (CERS) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

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

Auditor's Responsibility for the Audit Schedules

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

**County Employees Retirement System
Report of Independent Auditors
(Continued)**

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CERS's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CERS'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 CERS as of and for the fiscal year ended June 30, 2024, and our report thereon, dated December 5, 2024, 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, 2025**, on our consideration of the CERS'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 CERS's internal control over financial reporting and compliance.

Restriction on Use

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

Blue & Co., LLC

Lexington, Kentucky
March 14, 2025

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
10005	LEGS GENERAL ASSEMBLY	9,574	0.001307%
20025	JUDL ADM OFF OF THE COURT	18,487,735	2.523087%
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%
39931	JEFFERSON CO CLERK	2,375,307	0.324167%
39932	JEFFERSON CO SHERIFF	958,754	0.130845%
39933	KENTON CO COURT CLERK	432,629	0.059042%
39934	KENTON CO SHERIFF	160,447	0.021897%
39935	CAMPBELL COUNTY CLERK	281,039	0.038354%
39936	CAMPBELL CO SHERIFF	106,701	0.014562%
39937	FAYETTE CO CLERK	874,025	0.119281%
39938	FAYETTE CO SHERIFF	587,124	0.080127%
39939	DAVIESS CO CLERK	291,398	0.039768%
39940	DAVIESS CO SHERIFF	86,179	0.011761%
39941	PIKE CO CLERK	147,053	0.020069%
39942	PIKE CO SHERIFF	211,434	0.028855%
39943	HARDIN COUNTY CLERK OFFIC	332,079	0.045320%
39944	HARDIN COUNTY SHERIFF	155,651	0.021242%
39945	WARREN COUNTY CLERKS OFF	335,814	0.045830%
39946	WARREN COUNTY SHERIFF	499,781	0.068207%
39947	BOONE COUNTY CLERK	365,204	0.049841%
39948	BOONE COUNTY SHERIFF	128,979	0.017602%
39949	CHRISTIAN COUNTY CLERK	164,035	0.022386%
39950	CHRISTIAN COUNTY SHERIFF	629,688	0.085936%
39951	MADISON COUNTY CLERK	273,339	0.037304%
39952	MADISON COUNTY SHERIFF	89,114	0.012162%
39961	BULLITT COUNTY CLERK	320,457	0.043734%
39962	BULLITT CO SHERIFF	428,141	0.058430%
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%
014A	BRECKINRIDGE CO ATTORNEY	-	0.000000%
116A	WAYNE COUNTY ATTORNEY	21,146	0.002886%
A051	HENDERSON CO TOURIST COMM	17,651	0.002409%
A073	HOUSING AUTH OF PADUCAH	395,669	0.053998%
A087	Reid Village Water District	39,645	0.005411%
A113	MORGANFIELD HOUSING AUTH	-	0.000000%
A156	CITY OF ANCHORAGE	134,692	0.018382%
AB19	BELLEVUE/DAYTON FIRE	3,073	0.000419%
AB87	Mt Sterling Montgomery County Industrial Auth	2,436	0.000332%
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%
B008	BURLINGTON FIRE PRO DIST	15,133	0.002065%

The accompanying notes are an integral part of the schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
B010	HOUSING AUTHORITY OF CATLETTSBURG	61,855	0.008442%
B015	CITY OF HILLVIEW	160,203	0.021864%
B017	PENNYRILE EMER ASST CTR	58,078	0.007926%
B018	W KY ED COOPERATIVE	35,601	0.004859%
B023	CITY OF LONDON TOURISM	145,376	0.019840%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	87,532	0.011946%
B030	OWENSBORO/DAV CO ECO DEV	42,060	0.005740%
B035	GTR FLEMING CO WATER COMM	26,747	0.003650%
B038	CITY OF HICKMAN	179,127	0.024446%
B042	HOUSING AUTH OF MAYFIELD	142,312	0.019422%
B043	GRAYSON CO CONSERV DIST	7,039	0.000961%
B045	CITY OF BELLEFONTE	-	0.000000%
B048	CITY OF HARLAN	264,081	0.036040%
B051	HENDERSON CITY/CO PLANNIN	91,014	0.012421%
B052	HENRY CO WATER DIST #2	227,555	0.031055%
B054	CITY OF NORTONVILLE	55,839	0.007620%
B058	JOHNSON CO FISCAL COURT	454,807	0.062069%
B061	KNOX CO UTILITIES COMM	89,841	0.012261%
B072	LAKE BARKLEY TOUR COMM	11,553	0.001577%
B078	MARION CO WATER DISTRICT	145,325	0.019833%
B084	N MERCER WATER DISTRICT	165,978	0.022652%
B087	MONTGOMERY CO FIRE DIST	574,726	0.078435%
B097	KY RIVER REGIONAL JAIL	300,687	0.041036%
B098	PIKE CO SENIOR CITIZEN PR	39,925	0.005449%
B100	CITY OF SCIENCE HILL	19,857	0.002710%
B104	RUSSELL CO AMBULANCE SER	225,992	0.030842%
B106	NORTH SHELBY WATER CO	145,973	0.019921%
B109	CAMPBELL/TAYLOR CO I D A	25,117	0.003428%
B113	UNION CO ECONOMIC DEVELOP	24,050	0.003282%
B115	Springfield Washington County 911 dispatch	78,382	0.010697%
B116	MONTICELLO/WAYNE TELE BOA	75,746	0.010337%
B118	WHITLEY CO CONSERV DIST	8,041	0.001097%
B124	HOPKINS-CHRIST CO PLANNIN	217,100	0.029628%
B156	LOU POLICE RETIRE FUND	28,890	0.003943%
B179	HOUSING AUTH OF BENTON	56,050	0.007649%
B230	RIVERPARK CTR OWENSBORO	74,940	0.010227%
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%
B259	CITY OF LUDLOW	94,086	0.012840%
B356	CITY OF DOUGLASS HILLS	57,287	0.007818%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	244,394	0.033353%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
B656	LOUISVILLE AIRPORT AUTHOR	2,132,318	0.291005%
B756	LEGAL AID SOCIETY INC	823,829	0.112431%
B856	JEFF CO SOIL/CONSER DIST	7,693	0.001050%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	41,867	0.005714%
C037	CIRCUIT CLERKS	-	0.000000%
C045	GREENUP COUNTY PUBLIC LIBRARY	142,751	0.019482%
C079	JONATHAN CREEK WATER DIST	82,214	0.011220%
C087	CITY OF JEFFERSONVILLE	62,377	0.008513%
C105	CITY OF SADIEVILLE	9,672	0.001320%
C106	CITY OF SIMPSONVILLE	113,086	0.015433%
C118	HOUSING AUTH OF CORBIN	68,219	0.009310%
C230	HOUSING AUTH OF OWENSBORO	328,814	0.044874%
C256	LOUISVILLE/JEFF CO METRO	40,431,704	5.517858%
D017	CALDWELL CO WATER DISTRICT	65,187	0.008896%
D025	WINCHESTER-CLARK COUNTY TOURISM	16,555	0.002259%
D052	CITY OF PLEASUREVILLE	8,412	0.001148%
D054	CITY OF HANSON	74,079	0.010110%
D071	CITY OF LEWISBURG	42,977	0.005865%
D079	NORTH MARSHALL WATER DIST	163,718	0.022343%
D084	GTR H/MERCER PL&ZONING CO	19,542	0.002667%
D098	CITY OF COAL RUN VILLAGE	46,315	0.006321%
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%
D113	UNION CO WATER DISTRICT	70,271	0.009590%
D118	WHITLEY CO WATER DIST	51,463	0.007023%
D135	WESTERN FLEMING WATER DIS	82,646	0.011279%
G015	ZONETON FIRE PROT DIST	25,382	0.003464%
G087	Mt Sterling- Montgomery County Parks and Recreation	5,120	0.000699%
G090	NELSON CO. DISPATCH	-	0.000000%
GS06	SHELBY CO SUB FIRE DIST	19,566	0.002670%
J001	ADAIR CO BD OF EDUCATION	1,011,038	0.137980%
J002	CITY OF SCOTTSVILLE	542,678	0.074061%
J003	CITY OF LAWRENCEBURG	579,204	0.079046%
J004	BALLARD CO BD OF ED	425,851	0.058117%
J005	GLASGOW BD OF EDUCATION	684,416	0.093405%
J006	BATH CO BD OF EDUC	680,053	0.092809%
J007	CITY OF MIDDLESBORO	319,633	0.043622%
J008	BOONE CO WATER DISTRICT	380,223	0.051890%
J009	BOURBON CO BD OF EDUCATIO	1,128,064	0.153951%
J010	FAIRVIEW BD OF EDUCATION	230,390	0.031442%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
J011	DANVILLE CITY BD OF ED	742,673	0.101355%
J012	BRACKEN CO BD OF EDUC	377,577	0.051529%
J013	BREATHITT CO BD OF ED	755,057	0.103045%
J014	BRECKINRIDGE CO BD OF ED	1,106,695	0.151035%
J015	BULLITT CO BD OF ED	4,431,428	0.604773%
J016	BUTLER CO BD OF ED	695,076	0.094859%
J017	CALDWELL CO BD EDUCATION	704,700	0.096173%
J018	CALLOWAY CO BD OF EDUC	937,069	0.127885%
J019	SANITATION DISTRICT NO 1	3,314,415	0.452330%
J021	CARROLL CO BD OF ED	1,099,237	0.150017%
J022	CARTER CO BD OF ED	1,547,584	0.211204%
J023	CASEY CO BD OF ED	927,372	0.126562%
J024	CITY OF HOPKINSVILLE	1,832,908	0.250143%
J025	CLARK CO BD OF ED	2,354,140	0.321278%
J026	CLAY CO BD OF ED	1,085,165	0.148096%
J027	CLINTON CO BD OF ED	611,359	0.083434%
J028	CRITTENDEN CO BD OF ED	516,692	0.070515%
J029	CUMBERLAND CO BD OF ED	450,845	0.061528%
J030	DAVIESS CO LIBRARY DIST	456,072	0.062242%
J031	EDMONSON CO BD OF EDUC	704,688	0.096171%
J032	ELLIOTT CO BD OF ED	357,331	0.048766%
J033	ESTILL CO CONSERVATION DI	21,007	0.002867%
J034	GREATER LEX CONV&VISITOR	519,829	0.070943%
J035	FLEMING CO BD OF ED	614,516	0.083865%
J037	CITY OF FRANKFORT	1,830,877	0.249866%
J038	FULTON COUNTY BD OF EDUC	210,418	0.028717%
J039	GALLATIN CO BD OF EDUC	640,325	0.087387%
J040	CITY OF LANCASTER	298,796	0.040778%
J041	WILLIAMSTOWN INDEPDNT SC	380,223	0.051890%
J042	GRAVES CO LIBRARY	65,782	0.008977%
J043	GRAYSON CO BD OF ED	1,529,698	0.208763%
J044	GREEN CO BD OF EDUCATION	609,235	0.083145%
J045	RUSSELL INDPT BD OF ED	749,051	0.102226%
J046	HANCOCK CO BD EDUCATION	773,353	0.105542%
J047	HARDIN CO SOIL CN DIST	10,083	0.001376%
J048	HARLAN CO BD OF EDUCATION	1,700,757	0.232108%
J049	HARRISON CO BD OF ED	976,401	0.133253%
J050	HART CO BD OF ED	899,085	0.122701%
J051	HENDERSON PUBLIC LIBRARY	325,006	0.044355%
J052	EMINENCE INDEP BD OF EDUC	301,358	0.041127%

The accompanying notes are an integral part of the schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
J053	HICKMAN CO BD OF ED	236,334	0.032253%
J054	HOPKINS CO BD OF ED	2,391,338	0.326354%
J055	JACKSON CO BD OF ED	689,044	0.094036%
J056	JEFF CO METRO SEWER DIST	13,447,387	1.835213%
J057	JESSAMINE CO BD OF ED	3,788,635	0.517048%
J058	PAINTSVILLE GAS/WATER SYS	480,846	0.065623%
J059	KENTON COUNTY AIRPORT BD	6,774,704	0.924568%
J060	KNOTT CO BD OF EDUCATION	856,600	0.116903%
J061	KNOX CO BD OF EDUCATION	1,782,782	0.243303%
J062	LARUE CO PUBLIC LIBRARY	40,006	0.005460%
J063	CITY OF LONDON	664,773	0.090724%
J064	LAWRENCE CO BD OF ED	877,651	0.119776%
J065	LEE CO BD OF ED	355,605	0.048531%
J066	LESLIE CO BD OF ED	726,775	0.099186%
J067	CITY OF WHITESBURG	178,490	0.024359%
J068	ELEC PLT BD OF VANCEBURG	244,450	0.033361%
J069	LINCOLN CO BD OF EDUC	1,479,012	0.201846%
J070	LIVINGSTON CO BD OF ED	491,293	0.067048%
J071	LOGAN CO BD OF EDUCATION	1,151,102	0.157095%
J072	LYON CO. PUBLIC LIBRARY	36,219	0.004943%
J073	PADUCAH WATER WORKS	835,732	0.114055%
J074	MCCREARY CO BD OF EDUCATN	1,226,385	0.167369%
J075	MCLEAN CO BD OF ED	517,353	0.070605%
J076	MADISON CO BD OF ED	4,119,198	0.562162%
J077	MAGOFFIN CO BD OF ED	810,935	0.110671%
J078	MARION CO BD OF EDUCATION	1,058,752	0.144492%
J079	MARSHALL COUNTY BD OF ED	1,467,418	0.200264%
J080	MARTIN CO BD OF ED	793,972	0.108356%
J081	MASON CO BD OF ED	918,810	0.125393%
J082	MEADE CO PUBLIC LIBRARY	119,437	0.016300%
J083	MENIFEE CO BD OF ED	399,315	0.054496%
J084	CITY OF HARRODSBURG	637,157	0.086955%
J085	METCALFE CO BD OF ED	571,745	0.078028%
J086	MONROE CO BOARD OF ED	907,377	0.123833%
J087	MT STERLING WATER WORKS	471,247	0.064313%
J088	MORGAN CO BD OF EDUCATION	700,924	0.095658%
J089	MUHLENBERG CO LIB BD DIST	118,297	0.016144%
J090	CITY OF BARDSTOWN	1,547,233	0.211156%
J091	NICHOLAS CO BD OF ED	367,142	0.050105%
J092	OHIO CO BD OF ED	1,335,498	0.182260%

The accompanying notes are an integral part of the schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
J093	OLDHAM COUNTY BD OF ED	4,411,974	0.602118%
J094	OWEN CO BD OF ED	768,312	0.104854%
J095	OWSLEY CO BD OF EDUCATION	485,221	0.066220%
J096	PENDLETON CO BD OF ED	785,782	0.107238%
J097	HAZARD CITY SCHOOLS	432,382	0.059009%
J098	PIKE CO BD OF EDUCATION	3,479,437	0.474851%
J099	POWELL CO BD OF EDUCATION	768,100	0.104825%
J100	CITY OF SOMERSET	1,693,577	0.231128%
J101	ROBERTSON CO BD OF ED	191,549	0.026141%
J102	ROCKCASTLE CO BD OF ED	1,072,399	0.146354%
J103	ROWAN CO BD OF ED	1,266,617	0.172860%
J104	RUSSELL CO BD OF ED	1,191,098	0.162553%
J105	SCOTT CO BOARD OF ED	4,111,231	0.561074%
J106	SHELBY CO LIBRARY	105,963	0.014461%
J107	SIMPSON CO BD OF ED	1,151,126	0.157098%
J108	SPENCER CO BD OF EDUC	1,390,422	0.189756%
J109	TAYLOR CO BD OF ED	1,319,080	0.180020%
J110	TODD CO BD OF ED	936,605	0.127822%
J111	TRIGG CO BD OF ED	671,720	0.091672%
J112	TRIMBLE CO BD OF ED	487,076	0.066473%
J113	CITY OF MORGANFIELD	499,319	0.068144%
J115	SPRINGFIELD WATER & SEWER	256,800	0.035046%
J117	CITY OF SEBREE	90,355	0.012331%
J118	CITY OF CORBIN	537,876	0.073406%
J119	WOLFE CO BD OF EDUCATION	499,734	0.068200%
J120	WOODFORD CO BD OF ED	1,875,719	0.255986%
J124	PENNYRILE NAR TASK FORCE	7,601	0.001037%
J134	LEX-FAY CO HUM RIGHTS COM	46,220	0.006308%
J135	FLEMING CO EMS	154,311	0.021059%
J154	CITY OF EARLINGTON	23,696	0.003234%
J156	CITY OF JEFFERSONTOWN	1,045,330	0.142660%
J178	LEBANON HOUSING AUTHORITY	55,956	0.007636%
J179	MARSHALL CO TOURIST COMM	15,755	0.002150%
J190	CITY OF BLOOMFIELD	40,579	0.005538%
J200	SOMERSET-PULASKI CONV & V	41,053	0.005603%
J203	FRONTIER HOUSING INC	46,074	0.006288%
J205	GEORGETOWN-SCOTT CO P COM	138,640	0.018921%
J210	BOYD CO AMBULANCE SERVICE	19,587	0.002673%
J214	COMM ACTION SOUTHERN KY	1,112,602	0.151841%
J217	CITY OF PROVIDENCE	433,751	0.059196%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
J219	CAMPBELL CO PUBLIC LIBRAR	482,239	0.065813%
J224	HOUSING AUTH OF HOPKINSVL	160,107	0.021850%
J234	LFUC HOUSING AUTHORITY	832,210	0.113575%
J256	CITY OF ST MATTHEWS	381,013	0.051998%
J259	CITY OF PARK HILLS	31,528	0.004303%
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%
J310	CANNONSBURG WATER DIST	128,669	0.017560%
J314	BOWL GRN WARREN AIRPRT BD	60,131	0.008206%
J317	PROVIDENCE MUN HOUSING AU	43,091	0.005881%
J319	CITY OF ALEXANDRIA	179,677	0.024521%
J324	CITY OF OAK GROVE	328,735	0.044864%
J334	CENTRAL KY ED COOPERATIVE	34,248	0.004674%
J356	CITY OF WEST BUECHEL	42,940	0.005860%
J359	CITY OF FORT WRIGHT	108,284	0.014778%
J405	GEORGETOWN HOUSING AUTHOR	94,027	0.012832%
J414	WARREN CO PLANNING COMM	205,771	0.028082%
J417	WEBSTER CO CONSER DIST	21,275	0.002904%
J419	CITY OF COLD SPRING	110,037	0.015017%
J424	CITY OF CROFTON	2,521	0.000344%
J434	KY LEAGUE OF CITIES	1,673,649	0.228409%
J456	CITY OF SHIVELY	197,022	0.026888%
J459	N KY AREA PLAN COMMISSION	657,907	0.089787%
J510	CITY OF CATLETTSBURG	116,242	0.015864%
J514	BARREN RIVER AREA DEV	527,741	0.072023%
J519	NORTHERN KY COOP ED SER	385,287	0.052582%
J524	HOPKINSVILLE S W AUTHORI	650,719	0.088806%
J534	BLUEGRASS AREA DEV DISRIC	696,181	0.095010%
J556	LOUISVILLE CONV BUREAU	1,376,276	0.187825%
J559	CITY OF CRESCENT SPRINGS	59,128	0.008069%
J610	BOYD CO CONSERVATION DIST	11,483	0.001567%
J614	BOWL GRN CONV & VISIT BUR	92,569	0.012633%
J619	CITY OF FORT THOMAS	492,467	0.067209%
J656	OHIO VALLEY ED COOP	1,390,919	0.189824%
J710	BIG SANDY WATER DISTRICT	77,016	0.010511%
J714	BOWLING GR/WARREN COMM ED	113,329	0.015466%
J719	CITY OF SOUTHGATE	62,938	0.008589%
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%
J756	CITY OF PROSPECT	81,710	0.011151%
J759	N KY COMMUNITY ACT COMM	1,120,261	0.152886%
J810	HOUSING AUTH OF ASHLAND	159,078	0.021710%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
J814	HOUSING AUTH BOWLING GRN	409,104	0.055832%
J819	CITY OF BELLEVUE	163,282	0.022284%
J834	KY LEGAL SERVICE PROGRAMS	270,518	0.036919%
J856	LOUISVILLE WATER COMPANY	8,680,536	1.184664%
J859	CITY OF VILLA HILLS	114,562	0.015635%
J910	SANITATION DISTRICT #4	163,524	0.022317%
J914	BOWLING GRN HUM RIGHT COM	19,667	0.002684%
J919	CITY OF DAYTON	139,549	0.019045%
J956	OKOLONA FIRE DISTRICT	77,297	0.010549%
J959	CITY OF INDEPENDENCE	259,602	0.035429%
K001	CITY OF COLUMBIA	204,776	0.027947%
K002	ALLEN CO BD OF ED	1,002,035	0.136751%
K003	ANDERSON CO BD OF ED	1,165,410	0.159048%
K004	CITY OF WICKLIFFE	70,293	0.009593%
K005	BARREN CO BD OF EDUCATION	2,032,966	0.277446%
K006	CITY OF OWINGSVILLE	112,673	0.015377%
K007	BELL CO BD OF ED	1,120,421	0.152908%
K009	PARIS BD OF EDUCATION	315,613	0.043073%
K010	CITY OF ASHLAND	2,807,938	0.383209%
K011	CITY OF DANVILLE	1,358,580	0.185410%
K012	AUGUSTA BD OF ED	99,489	0.013578%
K013	JACKSON CITY SCHOOLS	145,196	0.019815%
K014	CLOVERPORT INDEPENDENT SC	117,249	0.016001%
K015	BULLITT CO PUBLIC LIBRARY	539,687	0.073653%
K016	CITY OF MORGANTOWN	243,580	0.033242%
K017	GEORGE COON PUBLIC LIBRAR	33,909	0.004628%
K018	CITY OF MURRAY	1,109,549	0.151424%
K019	CITY OF NEWPORT	770,146	0.105105%
K020	CARLISLE CO BD OF ED	234,028	0.031939%
K021	CARROLL CO PUBLIC LIBRARY	86,993	0.011872%
K022	CARTER CO EMER AMBUL DIST	362,024	0.049407%
K023	CASEY CO AMBULANCE SERV	137,935	0.018824%
K025	CLARK CO LIBRARY BD	180,202	0.024593%
K026	CITY OF MANCHESTER	233,803	0.031908%
K027	CLINTON CO PUBLIC LIBRARY	17,841	0.002435%
K028	CITY OF MARION	221,332	0.030206%
K029	CITY OF BURKESVILLE	157,646	0.021515%
K030	OWENSBORO BD OF ED	2,237,799	0.305400%
K032	ELLIOTT CO AMB SERVICE	-	0.000000%
K033	ESTILL CO BD OF EDUCATION	821,296	0.112085%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
K034	LEX/FAYETTE URBAN CO GOVT	22,896,873	3.124817%
K035	LICKING VALLEY COM ACTION	541,580	0.073911%
K036	FLOYD CO SCHOOLS	2,625,608	0.358326%
K038	FULTON CITY SCHOOLS	149,421	0.020392%
K039	GALLATIN CO PUBLIC LIB	53,406	0.007289%
K040	GARRARD CO BD OF ED	909,881	0.124175%
K041	CITY OF WILLIAMSTOWN	520,490	0.071033%
K042	GRAVES CO BD OF ED	1,423,030	0.194206%
K043	CITY OF LEITCHFIELD	406,766	0.055513%
K044	CITY OF GREENSBURG	224,496	0.030638%
K045	GREENUP CO BD OF ED	1,054,787	0.143950%
K046	CITY OF HAWESVILLE	125,977	0.017193%
K047	HARDIN CO BD OF ED	5,920,857	0.808040%
K048	HARLAN INDEPENDENT SCHOOL	228,864	0.031234%
K049	CITY OF CYNTHIANA	456,405	0.062287%
K050	CAVERNA INDEPENDENT SCH	323,826	0.044194%
K052	HENRY CO BD OF EDUCATION	831,785	0.113517%
K055	JACKSON CO CONSERV DIST	-	0.000000%
K057	JESSAMINE CO PUBLIC LIBRA	463,186	0.063213%
K058	JOHNSON CO BD OF ED	1,165,621	0.159076%
K060	LKLP COMM ACTION COUNCIL	2,544,582	0.347268%
K061	BARBOURVILLE CITY SCHOOLS	161,191	0.021998%
K062	LARUE CO BD OF EDUCATION	774,348	0.105678%
K063	LONDON UTILITY COMM	425,819	0.058113%
K064	CITY OF LOUISA	152,455	0.020806%
K065	CITY OF BEATTYVILLE	186,507	0.025453%
K066	LESLIE CO PUBLIC LIBRARY	46,951	0.006408%
K067	LETCHER CO BD OF ED	1,105,456	0.150865%
K068	LEWIS CO BD OF ED	670,926	0.091564%
K069	LINCOLN CO PUBLIC LIBRARY	52,135	0.007115%
K070	LIVINGSTON CO CONSERV DIS	14,191	0.001937%
K071	CITY OF RUSSELLVILLE	565,733	0.077208%
K072	LYON CO BD OF EDUCATION	362,868	0.049522%
K073	PADUCAH BOARD OF ED	1,140,844	0.155695%
K074	MCCREARY CO WATER DIST	373,809	0.051015%
K075	CITY OF CALHOUN	56,128	0.007660%
K077	MAGOFFIN CO LIBRARY	12,206	0.001666%
K078	CITY OF LEBANON	522,712	0.071336%
K079	CITY OF BENTON	401,979	0.054859%
K080	MARTIN COUNTY LIBRARY	36,490	0.004980%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
K081	MAYSVILLE UTILITY COMM	-	0.000000%
K082	CITY OF MULDRUGH	64,921	0.008860%
K083	CITY OF FRENCHBURG	74,627	0.010185%
K085	METCALFE HEALTH CARE CTN	445,071	0.060740%
K086	MONROE CO CONSERV DIST	16,783	0.002290%
K087	MONTGOMERY CO BD OF ED	1,513,325	0.206529%
K088	GATEWAY COMM SER ORGANIZ	1,530,060	0.208813%
K089	MUHLENBERG CO BD OF ED	2,017,975	0.275400%
K090	NELSON COUNTY BD OF ED	1,901,484	0.259502%
K091	CITY OF CARLISLE	222,418	0.030354%
K092	OHIO CO LIBRARY	90,627	0.012368%
K093	OLDHAM CO LIBRARY BD	216,025	0.029482%
K094	OWEN CO PUBLIC LIBRARY	60,179	0.008213%
K095	OWSLEY CO PUBLIC LIBRARY	15,150	0.002068%
K096	PENDLETON CO LIBRARY	62,763	0.008565%
K097	PERRY CO BD OF EDUCATION	1,625,070	0.221779%
K098	PIKEVILLE INDEPENDENT SCH	288,573	0.039383%
K099	CITY OF STANTON	51,422	0.007018%
K100	SOMERSET BD OF EDUCATION	469,895	0.064128%
K101	CITY OF MOUNT OLIVET	5,395	0.000736%
K102	ROCKCASTLE CONSERV DIST	14,894	0.002033%
K103	CITY OF MOREHEAD	413,905	0.056487%
K104	RUSSELL CO CONS DIST	4,138	0.000565%
K105	CITY OF GEORGETOWN	1,101,050	0.150264%
K106	CITY OF SHELBYVILLE	432,979	0.059090%
K107	FRANKLIN/SIMPSON PARKS BD	38,666	0.005277%
K108	CITY OF TAYLORSVILLE	263,978	0.036026%
K109	CAMPBELLSVLE MUN WTR&SEWR	512,928	0.070001%
K110	TODD COUNTY WATER DIST	101,324	0.013828%
K111	CITY OF CADIZ	224,330	0.030615%
K112	TRIMBLE CO LIBRARY	63,559	0.008674%
K113	UNION CO BD OF EDUCATION	921,775	0.125798%
K114	CITY OF BOWLING GREEN	3,330,604	0.454539%
K115	CITY OF SPRINGFIELD	163,590	0.022326%
K116	WAYNE CO BD OF ED	1,319,342	0.180055%
K117	WEBSTER CO PUBLIC LIBRARY	44,362	0.006054%
K118	WHITLEY CO BD OF ED	1,768,336	0.241331%
K119	WOLFE COUNTY LIBRARY	19,139	0.002612%
K120	CITY OF VERSAILLES	676,597	0.092338%
K137	KY MAGISTRATES/COMM ASSOC	63,276	0.008635%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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(1)	(2)	(3)	(4)
K141	GRANT CO PLANNING COMM	12,617	0.001722%
K181	WESTERN LEWIS-RECTORVILLE	61,350	0.008373%
K200	CITY OF FERGUSON	-	0.000000%
K214	GREEN RIVER EDUC COOP	70,057	0.009561%
K219	NORTHERN KY WATER SER DIS	2,639,017	0.360156%
K237	KY CO JUDGE/EX ASSOC	59,436	0.008111%
K256	JEFFERSONTOWN FIRE DIST	35,141	0.004796%
K314	KY LEGAL AID	586,507	0.080043%
K315	MT WASHINGTON FIRE P DIST	17,282	0.002359%
K319	CITY OF SILVER GROVE	45,015	0.006143%
K337	KY COUNCIL OF ADD'S	27,977	0.003818%
K356	ST MATTHEWS FIRE DIST.	20,280	0.002768%
K414	CITY OF SMITHS GROVE	-	0.000000%
K419	ALEXANDRIA FIRE DISTRICT	4,164	0.000568%
K459	CITY OF LAKESIDE PARK	19,455	0.002655%
K519	CITY OF MELBOURNE	9,474	0.001293%
K559	CITY OF TAYLOR MILL	119,471	0.016305%
K614	WARREN CO PUBLIC LIBRARY	348,094	0.047506%
K619	CAMPBELL CO CONS DISPATCH	414,313	0.056543%
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	264,809	0.036139%
K719	CENTRAL CAMPBELL CO FIRE	9,949	0.001358%
K759	LAKESIDE/CRESTVIEWHLS POL	17,612	0.002404%
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%
K859	CITY OF FORT MITCHELL	189,406	0.025849%
K956	CITY OF MEADOW VALE	-	0.000000%
K959	HOUSING AUTH OF COVINGTON	417,681	0.057002%
L001	ADAIR CO AMBULANCE SER	-	0.000000%
L002	ALLEN CO CONSERVATION DIS	16,773	0.002289%
L003	ANDERSON PUBLIC LIBRARY	114,305	0.015600%
L004	CITY OF BARLOW	9,629	0.001314%
L005	CITY OF GLASGOW	978,393	0.133525%
L006	BATH CO WATER DISTRICT	75,292	0.010275%
L007	BELL CO COURT CLERK	69,468	0.009481%
L008	BOONE CO BD OF ED	7,969,859	1.087675%
L009	CITY OF PARIS	1,149,202	0.156836%
L010	FIVCO AREA DEVELOPMT DIST	261,045	0.035626%
L011	DANVILLE BOYLE CO REC	-	0.000000%
L012	BRACKEN COUNTY PUB LIBRAR	31,882	0.004351%
L013	BREATHITT CO PUBLIC LIB	50,489	0.006890%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
L014	BRECKINRIDGE CO CLERK OFF	83,106	0.011342%
L015	CITY OF MT WASHINGTON	625,805	0.085406%
L016	BUTLER CO AMBULANCE SVC	176,952	0.024149%
L017	CALDWELL COUNTY EMS	-	0.000000%
L018	MURRAY PUBLIC SCHOOLS	1,199,461	0.163695%
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%
L021	CITY OF CARROLLTON	414,858	0.056617%
L022	NORTHEAST KY CAA	848,398	0.115784%
L023	CITY OF LIBERTY	240,790	0.032861%
L024	HOPKINSVLE CHRIST LIBRARY	90,605	0.012365%
L025	CITY OF WINCHESTER	737,685	0.100674%
L026	DANIEL BOONE COMM AGENCY	1,014,667	0.138475%
L027	CITY OF ALBANY	326,520	0.044561%
L028	CRITTENDEN/LIV CO WAT DIS	122,719	0.016748%
L029	CUMBERLAND CO SOIL & WAT	8,615	0.001176%
L031	EDMONSON CO AMBULANCE DIS	102,742	0.014022%
L032	SANDY HOOK WATER DISTRICT	60,649	0.008277%
L033	CITY OF IRVINE	154,864	0.021135%
L035	CITY OF FLEMINGSBURG	176,701	0.024115%
L036	FLOYD CO LIBRARY	117,484	0.016033%
L038	FULTON CO LIBRARY	30,516	0.004165%
L039	CITY OF WARSAW	76,364	0.010422%
L041	GRANT CO PUBLIC LIBRARY	87,458	0.011936%
L042	MAYFIELD CITY SCHOOLS	935,737	0.127703%
L043	LEITCHFIELD UTILITY COMM	375,385	0.051230%
L044	GREEN CO AMBULANCE SVC	105,267	0.014366%
L045	RACELAND BOARD OF EDUC	291,712	0.039811%
L046	HANCOCK CO PUBLIC LIBRARY	70,022	0.009556%
L047	WEST POINT INDEPENDENT SC	-	0.000000%
L049	CYNTHIANA/HARRISON LIBRAR	57,471	0.007843%
L050	CITY OF MUNFORDVILLE	32,502	0.004436%
L051	HENDERSON CO WATER DIST	125,503	0.017128%
L052	CITY OF EMINENCE	80,065	0.010927%
L054	DAWSON SPRINGS PUBLIC SCH	240,749	0.032856%
L057	CITY OF NICHOLASVILLE	1,791,268	0.244461%
L058	PAINTSVILLE BD OF ED	245,825	0.033549%
L060	KNOTT CO SOIL CONV DIST	9,195	0.001255%
L061	CITY OF BARBOURVILLE	209,145	0.028543%
L062	CITY OF HODGENVILLE	325,012	0.044356%
L063	LAUREL CO PUBLIC LIB DIST	248,620	0.033930%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
L064	LOUISA WATER & SEWER COMM	133,280	0.018189%
L065	LEE CO PUBLIC LIBRARY	29,325	0.004002%
L066	CITY OF HYDEN	25,644	0.003500%
L067	LETCHER COUNTY CONS DIST	12,938	0.001766%
L068	HOUSING AUTH OF VANCEBURG	20,452	0.002791%
L069	STANFORD WATER COMMISSION	153,039	0.020886%
L070	KY WESTERN WATERLAND	-	0.000000%
L071	RUSSELLVILLE CITY SCHOOLS	396,563	0.054120%
L072	CITY OF EDDYVILLE	100,417	0.013704%
L073	CITY OF PADUCAH	2,356,117	0.321548%
L074	HOUSING AUTH MCREARY CO	38,202	0.005214%
L075	CITY OF LIVERMORE	59,252	0.008086%
L076	BEREA BD OF ED	374,685	0.051135%
L077	CITY OF SALYERSVILLE	163,336	0.022291%
L078	MARION FREE PUBLIC LIBRAR	61,056	0.008332%
L079	MARSHALL CO SOIL & WATER	9,745	0.001330%
L080	MARTIN CO CONSERV DIST	4,108	0.000561%
L082	MEADE CO BD OF ED	1,748,869	0.238674%
L083	MENIFEE CO PUBLIC LIBRARY	18,461	0.002519%
L084	BURGIN INDEPENDENT SCH	117,205	0.015995%
L085	METCALFE CO PUBLIC LIB	37,547	0.005124%
L086	CITY OF TOMPKINSVILLE	243,737	0.033264%
L087	MONTGOMERY CO SAN DIST #2	24,938	0.003403%
L088	MORGAN COUNTY LIBRARY	36,310	0.004955%
L090	CITY OF NEW HAVEN	24,011	0.003277%
L091	NICHOLAS COUNTY LIBRARY	10,079	0.001376%
L092	OHIO CO WATER DIST	268,109	0.036590%
L093	LAGRANGE UTILITY COMM	185,372	0.025298%
L096	PENDLETON COUNTY WATER	79,995	0.010917%
L099	POWELLS VALLEY WATER DIST	58,798	0.008024%
L100	SCIENCE HILL BD OF ED	170,262	0.023236%
L102	CITY OF MOUNT VERNON	343,768	0.046915%
L103	MOREHEAD UTILITY PLANT BD	680,391	0.092855%
L104	LAKE CUMBERLAND ADD	634,676	0.086616%
L105	GEORGETOWN/SCOTT CO PARKS	227,331	0.031025%
L106	TRIPLE S PLANNING & ZONIN	45,327	0.006186%
L107	CITY OF FRANKLIN	615,549	0.084006%
L108	SPENCER CO FIRE DIST	28,222	0.003852%
L109	CAMPBELLSVILLE CITY SCHOO	426,764	0.058242%
L110	CITY OF ELKTON	191,569	0.026144%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
L111	HOUSING AUTH OF CADIZ	30,621	0.004179%
L112	CITY OF BEDFORD	31,781	0.004337%
L113	UNION CO PLANNING COMM	15,951	0.002177%
L114	WARREN COUNTY BD OF ED	5,312,883	0.725068%
L115	WASHINGTON CO SCHOOLS	646,330	0.088207%
L118	CORBIN BD OF ED	880,004	0.120097%
L119	CITY OF CAMPTON	97,750	0.013340%
L120	FALLING SPRINGS ARTS	136,296	0.018601%
L141	CORINTH WATER DISTRICT	24,012	0.003277%
L156	CITY OF LYNDON	61,550	0.008400%
L159	ELSMERE FIRE PROTECTION	15,028	0.002051%
L256	CITY OF HURSTBOURNE	37,188	0.005075%
L259	KY CRIME PREVENT COALITIO	-	0.000000%
L356	EASTWOOD FIRE PROT DIST	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
L656	FERN CREEK FIRE PROT DIST	116,253	0.015865%
L756	PLEASURE RIDGE PARK FIRE	86,879	0.011857%
L959	NORTHERN KY CONV CTR CORP	363,349	0.049587%
M001	COLUMBIA/ADAIR UTILITIES	244,420	0.033357%
M003	LAWBG-ANDERSON PLAN COMM	4,960	0.000677%
M005	GLASGOW WATER COMPANY	653,200	0.089145%
M006	GATEWAY AREA DEV DISTRICT	345,928	0.047210%
M007	MIDDLESBORO CITY SCHOOL	450,348	0.061461%
M008	WALTON/VERONA BD OF ED	636,605	0.086880%
M009	PARIS BOURBON CO LIBRARY	99,003	0.013511%
M010	BOYD CO BD OF ED	1,806,039	0.246477%
M011	BOYLE COUNTY BD OF EDUC	792,655	0.108176%
M012	EAST PENDLETON WATER DIST	86,733	0.011837%
M013	BREATHITT CO SOIL CONSERV	6,431	0.000878%
M014	CITY OF HARDINSBURG	77,660	0.010599%
M015	BULLITT CO FISCAL COURT	1,891,276	0.258109%
M017	CITY OF FREDONIA	8,462	0.001155%
M018	CALLOWAY CO PUBLIC LIBRAR	91,314	0.012462%
M019	CAMPBELL CO COURTHOUSE	22,147	0.003022%
M020	CITY OF BARDWELL	116,540	0.015905%
M021	CARROLL CO WATER DISTRICT	144,079	0.019663%
M022	CITY OF OLIVE HILL	180,879	0.024685%
M023	E CASEY CO WATER DISTRICT	74,846	0.010214%
M024	CHRISTIAN CO BD OF ED	3,661,244	0.499663%
M025	WINCHESTER MUNICIPAL UTIL	805,330	0.109906%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
M026	CLAY COUNTY 911 BOARD	60,988	0.008323%
M027	HOUSING AUTH OF ALBANY	34,084	0.004652%
M029	CUMBERLAND CO FISCAL CT	265,927	0.036292%
M030	DAVIESS CO BD OF EDUC	4,404,743	0.601131%
M031	EDMONSON CO CONSERV DIST	7,168	0.000978%
M033	IRVINE MUNICIPAL UTILITY	176,291	0.024059%
M034	FAYETTE CO BD EDUCATION	19,738,365	2.693765%
M035	FLEMING COUNTY LIBRARY	41,541	0.005669%
M037	FRANKLIN CO BD OF ED	2,861,500	0.390519%
M038	HICKMAN/FULTON RIV PRT AU	98,182	0.013399%
M039	GALLATIN CO WATER DIS	63,541	0.008672%
M040	GARRARD CO PUBLIC LIBRARY	60,222	0.008219%
M041	GRANT CO BD OF ED	1,601,738	0.218595%
M042	CITY OF MAYFIELD	261,708	0.035716%
M043	CITY OF CANEYVILLE	23,348	0.003186%
M044	GREEN/TAYLOR WATER DIST	112,846	0.015400%
M045	CITY OF FLATWOODS	336,930	0.045982%
M046	CITY OF LEWISPORT	175,739	0.023984%
M047	HARDIN CO PUBLIC LIBRARY	83,451	0.011389%
M048	CITY OF BENHAM	56,111	0.007658%
M049	HARRISON CO CONSERVA DIST	16,618	0.002268%
M050	HART CO CONSERVATION DIST	11,682	0.001594%
M051	HENDERSON CO BD OF ED	2,637,650	0.359969%
M052	HENRY CO LIBRARY	55,540	0.007580%
M054	CITY OF DAWSON SPRINGS	140,844	0.019221%
M056	JEFF CO MED CTR STM & CHL	312,448	0.042641%
M057	NICH-VLE/JESS CO PK & REC	120,775	0.016483%
M058	CITY OF PAINTSVILLE	787,941	0.107533%
M059	KENTON COUNTY FISCAL CT	3,100,225	0.423099%
M060	CITY OF HINDMAN	11,592	0.001582%
M061	KNOX CO E M S	355,153	0.048469%
M062	LARUE CO WATER DIST #1	44,300	0.006046%
M064	HOUSING AUTH/ LAWRENCE CO	42,167	0.005755%
M065	LEE CO SOIL CONSERV DIST	-	0.000000%
M067	JENKINS BD OF ED	174,923	0.023872%
M068	CITY OF VANCEBURG	86,131	0.011755%
M069	CITY OF STANFORD	45,731	0.006241%
M070	LEDBETTER WATER DISTRICT	63,917	0.008723%
M073	W MCCracken CO WATER DIST	-	0.000000%
M075	CITY OF SACRAMENTO	42,981	0.005866%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
M076	CITY OF RICHMOND	1,620,534	0.221160%
M077	MAGOFFIN CO COURT CLERK	39,657	0.005412%
M078	LEBANON WATER WORKS	257,717	0.035172%
M079	MARSHALL CO REF DISP DIST	149,011	0.020336%
M080	MARTIN CO HOUSING AUTH	-	0.000000%
M081	CITY OF MAYSVILLE	821,588	0.112125%
M082	CITY OF BRANDENBURG	126,742	0.017297%
M084	MERCER CO BOARD OF ED	1,009,540	0.137776%
M085	CITY OF EDMONTON	214,297	0.029246%
M087	MT STERL/MONTGOMERY LIB	102,268	0.013957%
M088	MORGAN CO CONSERVAT DIST	9,275	0.001266%
M090	BARDSTOWN BD OF ED	1,380,151	0.188354%
M091	NICHOLAS CO WATER DIST	33,948	0.004633%
M092	CITY OF BEAVER DAM	221,457	0.030223%
M093	OLDHAM CO WATER DIST	409,157	0.055839%
M096	CITY OF FALMOUTH	185,750	0.025350%
M097	E KY CONCEN EMPLOY PRO	356,261	0.048620%
M098	PIKE CO HOUSING AUTHORITY	71,764	0.009794%
M099	BEECH FORK WATER COMM	77,282	0.010547%
M100	PULASKI CO BD OF ED	3,108,903	0.424283%
M104	RUSSELL CO PUBLIC LIBRARY	80,148	0.010938%
M105	SCOTT COUNTY LIBRARY	281,133	0.038367%
M106	SHELBY CO BD OF ED	2,582,039	0.352380%
M107	FRANKLIN ELECTRIC PLNT BD	438,535	0.059848%
M108	SPENCER CO PUBLIC LIB	58,278	0.007953%
M109	CITY OF CAMPBELLSVILLE	575,833	0.078586%
M110	CITY OF GUTHRIE	164,611	0.022465%
M111	TRIGG CO CONS DISTRICT	10,293	0.001405%
M112	CITY OF MILTON	77,047	0.010515%
M113	CITY OF STURGIS	116,139	0.015850%
M115	WASHINGTON CO LIBRARY BD	36,186	0.004938%
M116	WAYNE CO PUBLIC LIBRARY	54,641	0.007457%
M117	WEBSTER CO BD OF ED	830,022	0.113276%
M118	WHITLEY CO FISCAL COURT	1,275,415	0.174060%
M119	WOLFE CO FISCAL COURT	337,139	0.046011%
M120	WOODFORD COUNTY LIBRARY	130,697	0.017837%
M215	SHEPHER/BULLIT CO TOURIST	151,887	0.020729%
M315	CITY OF PIONEER VILLAGE	11,967	0.001633%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
M415	BULLITT CO SANITATION DIS	-	0.000000%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
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County Employees Retirement System (Nonhazardous)

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(1)	(2)	(3)	(4)
N001	ADAIR CO CONSERVATION DIS	32,502	0.004436%
N006	HOUSING AUTH OWINGSVILLE	9,192	0.001254%
N007	PINEVILLE BD OF EDUCATION	164,368	0.022432%
N008	CITY OF FLORENCE	1,428,950	0.195014%
N009	CITY OF MILLERSBURG	13,902	0.001897%
N010	BOYD CO PUBLIC LIBRARY	165,271	0.022555%
N011	CITY OF PERRYVILLE	6,733	0.000919%
N012	CITY OF BROOKSVILLE	60,258	0.008224%
N013	MIDDLE KY COMM ACT PART	635,401	0.086715%
N014	CITY OF IRVINGTON	49,441	0.006747%
N015	BULLITT CO CONSERVAT DIST	8,739	0.001193%
N017	PRINCETON ELECTRIC PL BD	373,955	0.051035%
N018	MURRAY/CALLOWAY CO AIRPRT	12,240	0.001670%
N020	CARLISLE CO SANIT DIST 1	21,475	0.002931%
N021	CARROLLTON UTILITIES COMM	446,989	0.061002%
N022	CITY OF GRAYSON	80,004	0.010918%
N025	EAST CLARK CO WATER DIST	97,349	0.013286%
N029	CUMBERLAND CO PUBLIC LIB	27,872	0.003804%
N033	ESTILL CO WATER DIST NO 1	97,350	0.013286%
N035	HOUSING AUTH FLEMINGSBURG	14,493	0.001978%
N036	PRESTONSBURG CITY UTIL	622,503	0.084955%
N037	FRANKFORT INDEP SCHOOLS	337,076	0.046002%
N038	HOUSING AUTH OF HICKMAN	47,013	0.006416%
N041	BULLOCK PEN WATER DIST	203,442	0.027764%
N042	PURCHASE AREA DEV DIST	611,993	0.083521%
N043	GRAYSON CO LIBRARY	67,100	0.009157%
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%
N045	KENTUCKY ED DEV CORP	167,424	0.022849%
N047	ELIZABETHTOWN BD OF EDUC	708,739	0.096724%
N049	CYNTHIANA HARRISON CO JPC	23,420	0.003196%
N050	CITY OF HORSE CAVE	66,110	0.009022%
N051	CITY OF HENDERSON	2,042,211	0.278708%
N052	CITY OF NEW CASTLE	39,195	0.005349%
N054	CITY OF MADISONVILLE	2,559,440	0.349296%
N057	NICHOLASVILLE HOUSING AUT	13,833	0.001888%
N058	JOHNSON CO LIBRARY	89,091	0.012159%
N060	KNOTT CO WATER & SEWER	195,122	0.026629%
N061	KNOX CO SOIL CONSERV DIS	9,017	0.001231%
N063	CUMBERLAND VAL AREA DEV	291,967	0.039846%
N065	THREE FORKS REG JAIL	329,219	0.044930%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
N067	HOUSING ORIENTED MINISTRI	101,900	0.013907%
N068	GAR,QUI,KY-O-HTS WTR DIST	61,887	0.008446%
N069	CITY OF CRAB ORCHARD	10,968	0.001497%
N071	CITY OF AUBURN	100,209	0.013676%
N072	LYON CO AMBULANCE SERVICE	172,976	0.023607%
N075	CITY OF ISLAND	40,627	0.005544%
N076	MADISON CO EMS	24,319	0.003319%
N077	MAGOFFIN CO WATER DIST	81,629	0.011140%
N078	CENTRAL KY COMM ACTION	1,965,987	0.268305%
N079	BENTON ELECTRIC SYSTEM	254,606	0.034747%
N080	MARTIN CO WATER DISTRICT	-	0.000000%
N081	BUFFALO TRACE AR DEV DIST	413,823	0.056476%
N082	MEADE CO WATER DISTRICT	123,001	0.016786%
N084	MERCER CO PUBLIC LIBRARY	101,064	0.013793%
N085	METCALFE CO CONSERV DIST	8,666	0.001183%
N087	CITY OF MT STERLING	267,465	0.036502%
N088	MORGAN CO AMBULANCE SERV	125,439	0.017119%
N089	MUHLENBERG CO WATER DIST	222,480	0.030363%
N090	BARDSTOWN-NELSON CO TOURI	58,137	0.007934%
N092	CITY OF HARTFORD	227,351	0.031027%
N093	CITY OF LAGRANGE	218,839	0.029866%
N094	CITY OF OWENTON	19,975	0.002726%
N097	KY VALLEY ED COOPERATIVE	27,791	0.003793%
N098	PIKE CO LIBRARY DISTRICT	216,768	0.029583%
N099	CITY OF CLAY CITY	57,816	0.007890%
N100	CITY OF BURNSIDE	75,259	0.010271%
N103	HOUSING AUTH OF MOREHEAD	116,056	0.015839%
N104	CITY OF JAMESTOWN	281,092	0.038362%
N106	W SHELBY WATER DISTRICT	61,153	0.008346%
N107	SIMPSON CO CONSER DIST	7,282	0.000994%
N110	LOGAN/TODD REG. WATER COM	177,402	0.024211%
N111	BARKLEY LAKE WATER DIST	181,970	0.024834%
N112	TRIMBLE CO WATER DIST	60,162	0.008211%
N113	UNION CO LIBRARY BD	61,712	0.008422%
N114	BOWLING GRN MUNICIPAL UTI	3,739,206	0.510303%
N115	WASHINGTON CO CONSER DIST	9,530	0.001301%
N116	MONTICELLO UTILITY COMM	277,120	0.037820%
N117	CITY OF DIXON	9,453	0.001290%
N118	CITY OF WILLIAMSBURG	537,870	0.073405%
N119	WOLFE CO CONSER DISTRICT	10,948	0.001494%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
N120	WOODFORD CO PLAN ZONING	65,232	0.008902%
N959	N KY CONV & VISITORS BUR	254,187	0.034690%
P001	HOUSING AUTH OF COLUMBIA	23,597	0.003220%
P005	GLASGOW ELECTRIC PLANT BD	1,002,519	0.136817%
P006	BATH COUNTY E.M.S.	71,919	0.009815%
P007	CITY OF PINEVILLE	81,139	0.011073%
P008	BOONE CO PLANNING COMM	266,639	0.036389%
P009	HOUSING AUTHORITY PARIS	47,349	0.006462%
P010	REGIONAL PUBLIC SAFETY	195,452	0.026674%
P011	CITY OF JUNCTION CITY	24,216	0.003305%
P013	CITY OF JACKSON	316,159	0.043147%
P014	BRECKINRIDGE CO PUBLIC LI	73,012	0.009964%
P015	CITY OF LEBANON JUNCTION	71,757	0.009793%
P017	PRINCETON WATER/WASTEWATE	185,660	0.025338%
P018	MURRAY/CALLOWAY TRANS AUT	212,973	0.029065%
P022	RATTLESNAKE RIDGE WATER	156,199	0.021317%
P023	LIBERTY TOURISM	19,274	0.002630%
P025	CLARK CO CONSVATION DIST	7,069	0.000965%
P033	ESTILL COUNTY EMS	-	0.000000%
P035	FLEMING CO DISPATCH	43,820	0.005980%
P037	COMMUNITY ACTION KENTUCKY	121,945	0.016642%
P038	HICKMAN ELECTRIC SYSTEM	105,966	0.014462%
P041	CITY OF DRY RIDGE	97,758	0.013341%
P043	CITY OF CLARKSON	40,037	0.005464%
P045	GREENUP CO ENVIR COMM	54,321	0.007413%
P047	CITY OF WEST POINT	-	0.000000%
P048	HARLAN COUNTY C A A	374,785	0.051148%
P049	HOUSING AUTHORITY OF CYNT	111,423	0.015206%
P050	HART CO SOLID WASTE SVC	216,179	0.029503%
P051	HENDERSON MUN POWER&LIGHT	1,083,679	0.147894%
P052	LITTLE KY RV WS CONV DIST	17,129	0.002338%
P054	HOUSING AUTH DAWSON SPG	75,129	0.010253%
P057	VALLEY VIEW FERRY AUTHORI	65,094	0.008884%
P061	BARBOURVILLE UTILITY COMM	662,303	0.090387%
P063	LAUREL CO WATER DIST #2	238,841	0.032596%
P066	HYDEN LESLIE COUNTY WATER DISTRICT	133,778	0.018257%
P068	LEWIS CO PUBLIC LIBRARY	28,168	0.003844%
P069	LINCOLN CO CLERK	105,726	0.014429%
P071	LOGAN CO CONS DISTRICT	30,407	0.004150%
P072	LYON CO WATER DISTRICT	46,102	0.006292%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
P075	MCLEAN CO REG WATER COMM	55,508	0.007575%
P076	MADISON CO PUBLIC LIBRARY	337,857	0.046109%
P077	SALYERS/MAG CO JOINT HOUS	26,506	0.003617%
P078	MARION CO CONSERVAT DIST	8,738	0.001193%
P079	CITY OF CALVERT CITY	338,247	0.046162%
P081	MASON COUNTY LIBRARY	40,043	0.005465%
P084	ANDERSON-DEAN COMM PARK	29,813	0.004069%
P087	MONTGOMERY CTY WATER DIST	17,946	0.002449%
P088	MORGAN CO WATER DIST	109,593	0.014957%
P089	MUHLENBERG WATER DIST #3	74,673	0.010191%
P090	NORTH NELSON WATER DIST	68,186	0.009306%
P092	OHIO CO REG WASTEWATER D	69,842	0.009532%
P097	KY RIVER AREA DEV DIST	468,894	0.063992%
P100	LAKE CUMBERLAND CAA, INC	969,024	0.132246%
P103	MOREHEAD TOURISM COMMISSI	65,552	0.008946%
P104	RUSSELL CO TOURIST COMM	18,428	0.002515%
P105	GEORGETOWN/SCOTT TOURISM	42,913	0.005857%
P106	MULTI PURPOSE COMM ACTION	113,634	0.015508%
P107	SIMPSON CO LIBRARY DIST	54,821	0.007482%
P110	TODD COUNTY CONSERVATION DISTRICT	1,083	0.000148%
P111	JOHN L STREET LIBRARY	46,821	0.006390%
P113	STURGIS HOUSING AUTHORITY	7,865	0.001073%
P115	HOUSING AUTH SPRINGFIELD	22,132	0.003020%
P116	CITY OF MONTICELLO	62,225	0.008492%
P117	CITY OF CLAY	75,874	0.010355%
P120	WOODFORD CO CONSERV DIST	19,815	0.002704%
P959	CITY OF CRESTVIEW HILLS	71,061	0.009698%
R003	SOUTH ANDERSON WATER DIST	71,791	0.009798%
R005	BARREN CO SOIL CONS DIS	3,568	0.000487%
R008	BOONE CO LIBRARY DIST	893,110	0.121886%
R010	ASHLAND BD OF ED	1,350,972	0.184372%
R011	DANVILLE BOYLE PLANNING	23,563	0.003216%
R013	BREATHITT COUNTY WATER DISTRICT	53,539	0.007307%
R015	CITY OF SHEPHERDSVILLE	439,494	0.059979%
R017	CITY OF PRINCETON	158,257	0.021598%
R018	MURRAY ELECTRIC SYSTEM	714,208	0.097470%
R019	FORT THOMAS BOARD OF ED	767,362	0.104725%
R021	CARROLLTON/CARR CO REC TR	13,962	0.001906%
R024	CHRISTIAN CO WATER DIST	157,575	0.021505%
R030	DAVIESS CO AIRPORT BD	75,920	0.010361%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
R033	CITY OF RAVENNA	14,922	0.002036%
R034	LEXINGTON PUBLIC LIBRARY	1,638,744	0.223645%
R036	CITY OF PRESTONSBURG	777,741	0.106141%
R037	PAUL SAWYER LIBRARY	275,484	0.037596%
R038	CITY OF FULTON	318,025	0.043402%
R041	CITY OF CRITTENDEN	29,204	0.003986%
R042	MAYFIELD ELEC & WATER SYS	1,039,430	0.141855%
R045	CITY OF RUSSELL	250,403	0.034173%
R047	LINCOLN TRAIL AREA DEV DI	495,309	0.067597%
R048	HARLAN CO CONSERV DIST	12,522	0.001709%
R050	HART CO AMB SERVICE	247,812	0.033820%
R051	HENDERSON MUN W & S DEPT	1,055,767	0.144084%
R052	CITY OF CAMPBELLSBURG	27,993	0.003820%
R054	SOUTH HOPKINS WATER DIST	76,513	0.010442%
R057	CITY OF WILMORE	248,682	0.033939%
R058	HOUSING AUTH OF PAINTSVLE	133,214	0.018180%
R061	KY COMM ECONOMIC OPPORT	2,282,748	0.311535%
R063	WOODCREEK WATER DISTRICT	542,047	0.073975%
R071	LOGAN CO PUBLIC LIBRARY	123,602	0.016868%
R072	LYON CO HOUSING AUTHORITY	56,312	0.007685%
R073	MCCRACKEN CO BD OF ED	2,464,686	0.336364%
R076	RICHMOND UTILITIES	969,886	0.132364%
R078	CITY OF LORETTO	5,938	0.000810%
R079	MARSHALL CO PUB LIBRARY	211,182	0.028821%
R088	CITY OF WEST LIBERTY	400,704	0.054685%
R089	CENTRAL CITY MUN WTR&SEWR	266,879	0.036422%
R090	NELSON CO PUBLIC LIBRARY	248,186	0.033871%
R093	TRI CO COMM ACTION AGENCY	72,327	0.009871%
R097	PERRY COUNTY PUBLIC LIB	150,159	0.020493%
R103	ROWAN CO PUBLIC LIBRARY	127,676	0.017424%
R104	CITY OF RUSSELL SPRINGS	264,605	0.036112%
R105	CITY OF STAMPING GROUND	4,616	0.000630%
R106	SHELBY CO PARK RECREATION	128,426	0.017527%
R109	TAYLOR CO PUBLIC LIBRARY	75,479	0.010301%
R114	BOWLING GREEN PUBLIC SCHO	1,938,874	0.264605%
R115	S W E D A	18,089	0.002469%
R116	WAYNE CO CONSERV DIST	14,023	0.001914%
R117	WEBSTER COUNTY WATER DIST	85,670	0.011692%
R118	WILLIAMSBURG IND BD OF ED	214,570	0.029283%
R120	CITY OF MIDWAY	81,556	0.011130%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
R959	N KY LEGAL AID SOCIETY	698,494	0.095326%
T036	FLOYD COUNTY CONSV DIST	26,577	0.003627%
V001	ADAIR COUNTY FISCAL COURT	514,977	0.070281%
V002	ALLEN COUNTY FISCAL COURT	638,904	0.087193%
V003	ANDERSON CO FISCAL COURT	853,913	0.116537%
V004	BALLARD COUNTY FISCAL CT	688,587	0.093974%
V005	BARREN CO FISCAL CT	523,750	0.071478%
V006	BATH CO FISCAL COURT	358,224	0.048888%
V007	BELL CO FISCAL CT	647,286	0.088337%
V008	BOONE CO FISCAL CT	3,202,620	0.437073%
V009	BOURBON CO FISCAL COURT	757,528	0.103382%
V010	BOYD COUNTY FISCAL COURT	2,275,716	0.310575%
V011	BOYLE COUNTY FISCAL COURT	1,070,129	0.146044%
V012	BRACKEN CO FISCAL COURT	393,144	0.053654%
V013	BREATHITT CO FISCAL COURT	323,277	0.044119%
V014	BRECKINRIDGE CO FISCAL CT	766,734	0.104639%
V016	BUTLER COUNTY FISCAL CT	637,832	0.087047%
V017	CALDWELL CO FISCAL COURT	374,006	0.051042%
V018	CALLOWAY CO FISCAL COURT	1,113,591	0.151976%
V019	CAMPBELL CO FISCAL CT	2,249,293	0.306969%
V020	CARLISLE CO FISCAL COURT	285,402	0.038950%
V021	CARROLL CO FISCAL CT	885,528	0.120851%
V022	CARTER CO FISCAL CT	951,972	0.129919%
V023	CASEY CO FISCAL COURT	575,438	0.078532%
V024	CHRISTIAN CO FISCAL COURT	855,098	0.116698%
V025	CLARK COUNTY FISCAL COURT	1,020,388	0.139256%
V026	CLAY COUNTY FISCAL CT	1,004,357	0.137068%
V027	CLINTON CO FISCAL COURT	470,538	0.064216%
V028	CRITTENDEN CO FIS CT	613,543	0.083732%
V030	DAVIESS CO FISCAL COURT	1,848,332	0.252248%
V031	EDMONSON CO FISCAL CRT	427,882	0.058395%
V032	ELLIOTT CO FISCAL CT	266,307	0.036344%
V033	ESTILL CO FISCAL COURT	508,482	0.069394%
V035	FLEMING CO FISCAL COURT	313,935	0.042844%
V036	FLOYD CO FISCAL COURT	968,084	0.132118%
V037	FRANKLIN CO FISCAL COURT	1,392,942	0.190100%
V038	FULTON COUNTY FIS CT	836,955	0.114222%
V039	GALLATIN CO FISCAL COURT	605,791	0.082675%
V040	GARRARD CO FISCAL COURT	550,029	0.075064%
V041	GRANT COUNTY FISCAL COURT	891,639	0.121685%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
V042	GRAVES COUNTY FISCAL CT	1,077,520	0.147053%
V043	GRAYSON CO FISCAL COURT	1,543,356	0.210627%
V044	GREEN COUNTY FISCAL COURT	227,168	0.031002%
V045	GREENUP CO FISCAL CT	1,676,923	0.228856%
V046	HANCOCK CO FISCAL COURT	614,252	0.083829%
V047	HARDIN CO FISCAL COURT	1,136,490	0.155101%
V048	HARLAN CO FIS CT	911,052	0.124334%
V049	HARRISON CO FISCAL COURT	363,528	0.049612%
V050	HART COUNTY FISCAL COURT	786,253	0.107303%
V051	HENDERSON CO FISCAL COURT	1,615,309	0.220447%
V052	HENRY CO FISCAL COURT	329,502	0.044968%
V053	HICKMAN CO FISCAL COURT	291,700	0.039809%
V054	HOPKINS CO FISCAL COURT	1,305,202	0.178126%
V055	JACKSON CO FISCAL COURT	748,086	0.102094%
V057	JESSAMINE CO FISCAL COURT	1,853,953	0.253016%
V060	KNOTT CO FISCAL CT	521,043	0.071109%
V061	KNOX CO FISCAL CT	955,986	0.130467%
V062	LARUE CO FISCAL COURT	630,545	0.086053%
V063	LAUREL COUNTY FISCAL COUR	2,013,137	0.274740%
V064	LAWRENCE CO FISCAL CT	608,276	0.083014%
V065	LEE COUNTY FISCAL COURT	489,977	0.066869%
V066	LESLIE CO FISCAL COURT	880,160	0.120119%
V067	LETCHER CO FISCAL COURT	592,327	0.080837%
V068	LEWIS COUNTY FISCAL COURT	390,554	0.053300%
V069	LINCOLN CO FISCAL COURT	437,690	0.059733%
V070	LIVINGSTON CO FISCAL CT	537,936	0.073414%
V071	LOGAN COUNTY FISCAL COURT	1,274,951	0.173997%
V072	LYON COUNTY FISCAL COURT	229,272	0.031290%
V073	MCCRACKEN CO FISCAL COURT	982,468	0.134081%
V074	MCCREARY CO FISCAL CT	813,682	0.111046%
V075	MCLEAN COUNTY FISCAL CT	576,748	0.078711%
V076	MADISON CO FISCAL COURT	1,436,235	0.196008%
V077	MAGOFFIN CO FISCAL COURT	337,508	0.046061%
V078	MARION CO FISCAL COURT	1,415,811	0.193221%
V079	MARSHALL CO FISCAL COURT	1,019,829	0.139180%
V080	MARTIN CO FISCAL COURT	459,836	0.062755%
V081	MASON CO FIS CT	897,369	0.122467%
V082	MEADE COUNTY FISCAL COURT	1,543,449	0.210640%
V083	MENIFEE CO FISCAL COURT	247,647	0.033797%
V084	MERCER COUNTY FISCAL COUR	507,294	0.069232%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
V085	METCALFE CO FISCAL COURT	333,625	0.045531%
V086	MONROE CO FISCAL COURT	310,052	0.042314%
V087	MONTGOMERY CO FISCAL CT	831,185	0.113435%
V088	MORGAN CO FISCAL CT	362,373	0.049454%
V089	MUHLENBERG CO FISCAL CT	1,322,675	0.180510%
V090	NELSON CO FISCAL CT	2,012,113	0.274600%
V091	NICHOLAS CO FISCAL COURT	376,402	0.051369%
V092	OHIO COUNTY FISCAL CRT	915,410	0.124929%
V093	OLDHAM CO FISCAL COURT	1,331,570	0.181724%
V094	OWEN COUNTY FISCAL COURT	563,053	0.076842%
V095	OWSLEY CO FISCAL COURT	213,602	0.029151%
V096	PENDLETON CO FISCAL COURT	359,073	0.049004%
V097	PERRY COUNTY FISCAL COURT	1,146,487	0.156465%
V098	PIKE COUNTY FISCAL COURT	2,354,820	0.321371%
V099	POWELL CO FISCAL CT	974,239	0.132958%
V100	PULASKI CO FISCAL CT	1,605,399	0.219095%
V101	ROBERTSON CO FISCAL CT	114,882	0.015678%
V102	ROCKCASTLE CO FISCAL CT	690,109	0.094182%
V103	ROWAN CO FISCAL COURT	1,236,519	0.168752%
V104	RUSSELL CO FISCAL COURT	668,398	0.091219%
V105	SCOTT CO FISCAL CT	1,167,679	0.159357%
V106	SHELBY CO FISCAL COURT	968,861	0.132224%
V107	SIMPSON CO FISCAL COURT	827,580	0.112943%
V108	SPENCER CO TREASURER	400,183	0.054614%
V109	TAYLOR COUNTY FISCAL COUR	856,679	0.116914%
V110	TODD COUNTY FISCAL COURT	529,187	0.072220%
V111	TRIGG COUNTY FISCAL COURT	615,857	0.084048%
V112	TRIMBLE CO FISCAL COURT	413,926	0.056490%
V113	UNION COUNTY FISCAL COURT	864,982	0.118047%
V114	WARREN COUNTY FISCAL COUR	2,677,580	0.365419%
V115	WASHINGTON CO FIS COURT	460,128	0.062795%
V116	WAYNE COUNTY FISCAL COURT	1,042,451	0.142267%
V117	WEBSTER CO FISCAL COURT	650,847	0.088823%
V119	CITY OF HIGHLAND HEIGHTS	152,020	0.020747%
V120	WOODFORD CO FISCAL COURT	952,790	0.130031%
V122	FAMILY HEALTH CENTER	4,485,149	0.612104%
V125	LOUISVILLE MEM COMM	4,481	0.000612%
V126	LOU & JEFF CO RIVERPORT	21,006	0.002867%
V127	LOU LABOR MANAGER COM	18,230	0.002488%
V129	T A R C	8,272,344	1.128956%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
V130	ANCHORAGE BD OF EDUCATION	237,008	0.032345%
V136	MOUNTAIN ARTS CENTER	-	0.000000%
V137	FRANKLIN CO CONS DIST	7,379	0.001007%
V145	CITY OF WURLAND	9,498	0.001296%
V147	HARDIN CO WATER DIST #2	1,328,636	0.181324%
V151	HOUSING AUTH OF HENDERSON	280,281	0.038251%
V156	JEFF CO BD OF ED	53,841,154	7.347885%
V158	BIG SANDY AREA COMM PRO	556,120	0.075896%
V159	CITY OF ERLANGER	489,047	0.066742%
V163	EAST BERNSTADT BD OF ED	85,953	0.011730%
V171	CITY OF ADAIRVILLE	59,432	0.008111%
V176	MADISON CO CONSERVAT DIST	9,167	0.001251%
V179	MARSHALL CO SEN CITIZENS	-	0.000000%
V189	CITY OF CENTRAL CITY	382,288	0.052172%
V196	CITY OF BUTLER	9,162	0.001250%
V197	CITY OF HAZARD	949,253	0.129548%
V198	MOUNTAIN WATER DISTRICT	607,221	0.082870%
V200	PULASKI COUNTY LIBRARY	158,001	0.021563%
V205	BARREN/METCALFE CO AMB SR	38,597	0.005267%
V206	SHELBYVLE MUN WATER&SEWER	420,498	0.057387%
V207	BELL CO PUBLIC LIBRARY	66,310	0.009050%
V208	CITY OF WALTON	135,790	0.018532%
V218	MURRAY TOURISM COMMISSION	25,577	0.003491%
V219	BELLEVUE BD OF EDUCATION	288,705	0.039401%
V224	PENNYROYAL AREA MUSEUM	27,353	0.003733%
V230	OWENSBORO RIVERPORT AUTH	729,518	0.099560%
V236	BIG SANDY AREA DEV DIST	634,698	0.086620%
V237	BLUE GRASS COMM ACTION	1,643,361	0.224275%
V247	HARDIN CO WATER DIST #1	1,101,270	0.150294%
V251	HENDERSON CO RIVER AUTH	205,829	0.028090%
V259	KENTON CO PUBLIC LIBRARY	1,321,562	0.180358%
V263	LAUREL CO BD OF EDUCATION	3,024,279	0.412734%
V271	RUSSELLVILLE ELEC PL BD	358,928	0.048984%
V281	HOUSING AUTH OF MAYSVILLE	111,216	0.015178%
V298	CITY OF PIKEVILLE	934,224	0.127497%
V300	HOUSING AUTH OF SOMERSET	112,314	0.015328%
V305	CITY OF CAVE CITY	189,601	0.025876%
V306	HOUSING AUTH OF SHELBYVLE	25,111	0.003427%
V308	NORTHERN KY AREA DEV.DIST	871,127	0.118886%
V319	CAMPBELL CO BD OF ED	2,427,853	0.331338%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
V324	CHRISTIAN CO CONS DIST	11,613	0.001585%
V330	CITY OF OWENSBORO	3,230,542	0.440884%
V336	SANDY VALLEY TRANS SER IN	429,940	0.058675%
V337	FRANKFORT ELEC WATER BD	3,682,539	0.502569%
V347	CITY OF RADCLIFF	536,078	0.073160%
V359	CITY OF ELSMERE	176,526	0.024091%
V363	LONDON LAUREL CO COMM CTR	184,388	0.025164%
V373	PADUCAH MCCracken CO TOUR	90,576	0.012361%
V376	CITY OF BERE A	1,080,438	0.147451%
V398	CITY OF ELKHORN CITY	21,449	0.002927%
V400	PULASKI CO SOIL CONS DIST	13,399	0.001829%
V405	MARY W WELDON MEM PUB LIB	68,097	0.009293%
V407	BELL/WHITLEY COMM ACTION	734,495	0.100239%
V408	UNION EMERGENCY SERVICES	19,847	0.002709%
V419	DAYTON CITY SCHOOLS	360,175	0.049154%
V424	PENNYRILE ALLIED COMM SER	1,267,859	0.173029%
V430	OWENSBORO MUN UTILITIES	3,508,478	0.478814%
V436	APPALACHIAN RES & DEFENSE	749,561	0.102295%
V437	FKT/FKLN CO TOUR&CONV COM	34,284	0.004679%
V447	CITY OF ELIZABETH TOWN	2,490,663	0.339910%
V459	LUDLOW BD OF EDUCATION	190,224	0.025961%
V463	LONDON LAUREL TOURIST COM	30,953	0.004224%
V473	PADUCAH POWER SYSTEM	1,681,652	0.229501%
V476	KY RIVER FOOTHILLS DEV CO	1,257,957	0.171678%
V500	WEST PULASKI WATER DISTR	181,897	0.024824%
V505	CITY OF PARK CITY	9,551	0.001303%
V507	BELL CO SOLID WASTE OFFIC	41,646	0.005684%
V508	CITY OF UNION	54,443	0.007430%
V524	HOPKINSVL WATER ENV ATH	1,292,106	0.176338%
V530	AUDUBON AREA COMM SER INC	4,553,229	0.621395%
V537	CAPITAL COMMUNITY E I D A	12,643	0.001725%
V547	ELIZABETH TOWN TOUR/CON BU	65,527	0.008943%
V559	BEECHWOOD BOARD OF EDUC	331,106	0.045187%
V563	LONDON-LAUREL CO IDA	33,376	0.004555%
V576	SOUTHERN MADISON WATER DT	56,076	0.007653%
V607	PINEVILLE UTILITY COMM	274,314	0.037437%
V608	WALTON FIRE DIST/EMS	44,414	0.006061%
V619	SOUTHGATE BD OF ED	83,072	0.011337%
V624	HOPKINSVL ELECTRIC SYSTEM	1,040,009	0.141934%
V630	CITY OF WHITESVILLE	65,279	0.008909%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
V637	FARMDALE WATER DISTRICT	26,565	0.003625%
V647	CITY OF VINE GROVE	239,835	0.032731%
V659	KENTON CO BD OF ED	4,686,680	0.639608%
V663	LAUREL CO CONSERV DIST	14,949	0.002040%
V673	PADUCAH-MCCRACKEN CO JOIN	419,291	0.057222%
V676	MADISON CO UTILITIES DIST	186,647	0.025472%
V707	BELL CO CONSERVATION DIST	5,571	0.000760%
V708	HEBRON FIRE PROTECTION DI	16,763	0.002288%
V719	SILVER GROVE BD OF ED	-	0.000000%
V724	PENNYRILE AREA DEVP DIST	493,179	0.067306%
V730	GREEN RIV AREA DEL DIST	752,545	0.102702%
V737	KY ASSOC OF CO (KACO)	974,248	0.132959%
V756	JEFF CO MED CENTER LAUNDR	563,086	0.076846%
V759	ERLANGER/ELSMERE BD OF ED	1,010,562	0.137915%
V773	MCCRACKEN CO PUB LIBRARY	270,056	0.036856%
V808	POINT PLEASANT FIRE DIST	-	0.000000%
V819	NEWPORT BD OF ED	960,243	0.131048%
V830	REGIONAL WTR RESOURCE AGY	1,604,470	0.218968%
V856	KYIANA REG PLANNING DEV	1,043,572	0.142420%
V859	COVINGTON BD OF ED	2,730,892	0.372694%
V873	PADUCAH-MCCRACKEN CO RIV	132,393	0.018068%
V919	CITY OF WILDER	61,910	0.008449%
V930	OWENSBORO METRO PLAN COMM	185,953	0.025378%
V937	HOUSING AUTH OF FRANKFORT	170,852	0.023317%
V959	CITY OF COVINGTON	1,998,578	0.272753%
W001	ADAIR COUNTY ATTORNEY	33,251	0.004538%
W003	ANDERSON COUNTY ATTORNEY	13,720	0.001872%
W004	BALLARD COUNTY ATTORNEY	15,777	0.002153%
W010	BOYD COUNTY ATTORNEY	47,107	0.006429%
W011	BOYLE COUNTY ATTORNEY	23,897	0.003261%
W013	BREATHITT CO ATTORNEY	46,916	0.006403%
W015	BULLITT COUNTY ATTORNEY	78,453	0.010707%
W016	BUTLER COUNTY ATTORNEY	15,927	0.002174%
W017	CALDWELL COUNTY ATTORNEY	38,749	0.005288%
W018	CALLOWAY COUNTY ATTORNEY	67,927	0.009270%
W019	CAMPBELL COUNTY ATTORNEY	165,194	0.022545%
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%
W021	CARROLL COUNTY ATTORNEY	8,552	0.001167%
W022	CHILD SUPPORT ENFORCEMENT	32,397	0.004421%
W024	CHRISTIAN COUNTY ATTORNEY	92,130	0.012573%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
W026	CLAY COUNTY ATTORNEY	35,015	0.004779%
W027	CLINTON CO ATTORNEY	21,953	0.002996%
W028	CRITTENDEN CO ATTORNEY	-	0.000000%
W029	CUMBERLAND CO ATTORNEY	2,978	0.000406%
W031	EDMONSON COUNTY ATTORNEY	15,088	0.002059%
W032	ELLIOTT COUNTY ATTORNEY	15,818	0.002159%
W033	ESTILL COUNTY ATTORNEY	25,595	0.003493%
W035	FLEMING COUNTY ATTORNEY	58,575	0.007994%
W036	FLOYD COUNTY ATTORNEY	41,238	0.005628%
W039	GALLATIN COUNTY ATTORNEY	7,990	0.001090%
W041	GRANT COUNTY CHILD SUPPOR	22,711	0.003099%
W043	GRAYSON COUNTY ATTORNEY	14,491	0.001978%
W044	GREEN COUNTY ATTORNEY	13,998	0.001910%
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%
W047	HARDIN COUNTY ATTORNEY	139,573	0.019048%
W048	HARLAN COUNTY ATTORNEY	69,068	0.009426%
W050	HART COUNTY ATTORNEY	40,714	0.005556%
W051	HENDERSON CO ATTORNEY	75,776	0.010341%
W052	HENRY COUNTY ATTORNEY	1,027	0.000140%
W055	JACKSON COUNTY ATTORNEY	22,031	0.003007%
W056	JEFFERSON CO ATTORNEY	1,485,647	0.202752%
W058	JOHNSON CO ATTORNEY	44,424	0.006063%
W060	KNOTT COUNTY ATTORNEY	27,214	0.003714%
W061	KNOX COUNTY ATTORNEY	59,233	0.008084%
W063	LAUREL COUNTY ATTORNEY	113,258	0.015457%
W064	LAWRENCE COUNTY ATTORNEY	917	0.000125%
W066	LESLIE COUNTY ATTORNEY	22,810	0.003113%
W067	LETCHER COUNTY ATTORNEY	36,347	0.004960%
W069	LINCOLN COUNTY ATTORNEY	37,162	0.005072%
W070	LIVINGSTON CO ATTORNEY	21,542	0.002940%
W071	LOGAN COUNTY ATTORNEY	-	0.000000%
W073	MCCRACKEN COUNTY ATTORNEY	10,269	0.001401%
W075	MCLEAN COUNTY ATTORNEY	3,576	0.000488%
W076	MADISON COUNTY ATTORNEY	18,362	0.002506%
W077	MAGOFFIN CO ATTORNEY	8,921	0.001217%
W078	MARION COUNTY ATTORNEY	11,234	0.001533%
W079	MARSHALL COUNTY ATTORNEY	8,109	0.001107%
W080	MARTIN COUNTY ATTORNEY	44,028	0.006009%
W082	MEADE COUNTY ATTORNEY	24,189	0.003301%
W083	MENIFEE COUNTY ATTORNEY	12,896	0.001760%

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
W084	MERCER COUNTY ATTORNEY	29,515	0.004028%
W085	METCALFE COUNTY ATTORNEY	20,981	0.002863%
W087	MONTGOMERY CO ATTORNEY	12,662	0.001728%
W090	NELSON COUNTY ATTORNEY	71,543	0.009764%
W091	NICHOLAS COUNTY ATTORNEY	12,292	0.001678%
W092	OHIO COUNTY ATTORNEY	3,087	0.000421%
W095	OWSLEY COUNTY ATTORNEY	-	0.000000%
W096	PENDLETON COUNTY ATTORNEY	7,471	0.001020%
W097	PERRY COUNTY ATTORNEY	56,119	0.007659%
W098	PIKE COUNTY ATTORNEY	140,149	0.019127%
W099	POWELL COUNTY ATTORNEY	30,878	0.004214%
W103	ROWAN COUNTY ATTORNEY	21,883	0.002987%
W104	RUSSELL COUNTY ATTORNEY	33,020	0.004506%
W105	SCOTT COUNTY ATTORNEY	-	0.000000%
W106	SHELBY COUNTY ATTORNEY	-	0.000000%
W107	SIMPSON COUNTY ATTORNEY	10,009	0.001366%
W109	TAYLOR COUNTY ATTORNEY	46,636	0.006365%
W110	TODD COUNTY ATTORNEY	-	0.000000%
W113	UNION COUNTY ATTORNEY	1,821	0.000248%
W114	WARREN CO ATTY/CHILD SUPP	156,799	0.021399%
W115	WASHINGTON CO ATTORNEY	15,679	0.002140%
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%
W119	WOLFE COUNTY ATTORNEY	16,447	0.002245%
W120	WOODFORD COUNTY ATTORNEY	32,915	0.004492%
X030	OWENSBORO DAVIESS CO TOUR	86,311	0.011779%
X034	FAYETTE CO ATTORNEY OFF	402,736	0.054963%
X059	KENTON COUNTY ATTORNEY	213,164	0.029091%
X105	GEORGETOWN WATER & SEWER	877,663	0.119778%
X956	LOU FIREFIGHTERS PENS FUN	37,751	0.005152%
TOTAL		732,742,734	100.000000%

County Employees Retirement System
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2024

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

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2021

County Employees Retirement System (Nonhazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules

County Employees Retirement System
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2024

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

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2024

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

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2024

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

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County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
39932	JEFFERSON CO SHERIFF	2,845,438	0.923572%
39934	KENTON CO SHERIFF	627,229	0.203586%
39936	CAMPBELL CO SHERIFF	-	0.000000%
39938	FAYETTE CO SHERIFF	1,568,932	0.509244%
39940	DAVIESS CO SHERIFF	945,298	0.306825%
39944	HARDIN COUNTY SHERIFF	834,227	0.270773%
39946	WARREN COUNTY SHERIFF	1,138,052	0.369389%
39948	BOONE COUNTY SHERIFF	4,860,976	1.577775%
39952	MADISON COUNTY SHERIFF	590,461	0.191652%
39962	BULLITT CO SHERIFF	806,214	0.261681%
A156	CITY OF ANCHORAGE	120,420	0.039086%
AB19	BELLEVUE/DAYTON FIRE	528,671	0.171596%
AC19	CAMPBELL CO FIRE DIST 1	210,614	0.068361%
AD19	SOUTHERN CAMPBELL F DIST	234,008	0.075954%
AJ00	SOMERSET POLICE & FIRE	-	0.000000%
AS02	ALLEN CO AMBULANCE SVC	363,287	0.117916%
AS20	WOODFORD CO FIRE DISTRICT	179,384	0.058224%
B008	BURLINGTON FIRE PRO DIST	1,006,452	0.326674%
B015	CITY OF HILLVIEW	498,391	0.161768%
B045	CITY OF BELLEFONTE	105,722	0.034315%
B048	CITY OF HARLAN	26,046	0.008454%
B100	CITY OF SCIENCE HILL	33,096	0.010742%
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%
B259	CITY OF LUDLOW	440,623	0.143017%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	7,871,871	2.555050%
B656	LOUISVILLE AIRPORT AUTHOR	1,014,860	0.329403%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C106	CITY OF SIMPSONVILLE	201,630	0.065445%
C156	FAIRDALE FIRE DISTRICT	462,385	0.150081%
C256	LOUISVILLE/JEFF CO METRO	74,153,627	24.068765%
C356	INDIAN HILLS POLICE DEPT	79,212	0.025711%
D024	CITY OF PEMBROKE	-	0.000000%
D071	CITY OF LEWISBURG	-	0.000000%
D098	CITY OF COAL RUN VILLAGE	89,745	0.029129%
D106	SIMPSONVILLE RURAL FIRE	263,075	0.085389%
G015	ZONETON FIRE PROT DIST	742,324	0.240943%
GS06	SHELBY CO SUB FIRE DIST	76,326	0.024774%
J002	CITY OF SCOTTSVILLE	323,514	0.105006%
J003	CITY OF LAWRENCEBURG	378,843	0.122965%
J007	CITY OF MIDDLESBORO	975,854	0.316743%
J024	CITY OF HOPKINSVILLE	3,946,195	1.280855%

The accompanying notes are an integral part of the schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating		Actual FYE 2024	2024
Employer Code	Participating Employer Name	Contributions	Proportionate Share
(1)	(2)	(3)	(4)
J026	CLAY CO BD OF ED	27,413	0.008898%
J037	CITY OF FRANKFORT	3,957,903	1.284655%
J040	CITY OF LANCASTER	72,831	0.023640%
J059	KENTON COUNTY AIRPORT BD	4,242,469	1.377020%
J063	CITY OF LONDON	1,244,134	0.403821%
J067	CITY OF WHITESBURG	165,471	0.053709%
J084	CITY OF HARRODSBURG	605,588	0.196562%
J090	CITY OF BARDSTOWN	1,299,442	0.421773%
J100	CITY OF SOMERSET	3,112,687	1.010315%
J113	CITY OF MORGANFIELD	43,061	0.013977%
J118	CITY OF CORBIN	891,481	0.289357%
J154	CITY OF EARLINGTON	-	0.000000%
J156	CITY OF JEFFERSONTOWN	2,238,312	0.726511%
J210	BOYD CO AMBULANCE SERVICE	1,316,944	0.427453%
J256	CITY OF ST MATTHEWS	1,023,870	0.332327%
J259	CITY OF PARK HILLS	100,467	0.032610%
J319	CITY OF ALEXANDRIA	382,005	0.123991%
J324	CITY OF OAK GROVE	441,960	0.143451%
J356	CITY OF WEST BUECHEL	93,933	0.030489%
J359	CITY OF FORT WRIGHT	825,640	0.267986%
J410	CANNONSBURG VOL FIRE DEPT	33,462	0.010861%
J419	CITY OF COLD SPRING	231,314	0.075080%
J456	CITY OF SHIVELY	1,660,814	0.539067%
J510	CITY OF CATLETTSBURG	253,479	0.082274%
J619	CITY OF FORT THOMAS	1,817,649	0.589972%
J719	CITY OF SOUTHGATE	123,742	0.040164%
J756	CITY OF PROSPECT	9,464	0.003072%
J819	CITY OF BELLEVUE	325,249	0.105569%
J859	CITY OF VILLA HILLS	338,644	0.109917%
J919	CITY OF DAYTON	278,854	0.090510%
J956	OKOLONA FIRE DISTRICT	2,398,345	0.778454%
J959	CITY OF INDEPENDENCE	915,823	0.297258%
K001	CITY OF COLUMBIA	316,936	0.102871%
K010	CITY OF ASHLAND	3,640,367	1.181590%
K011	CITY OF DANVILLE	1,974,679	0.640941%
K016	CITY OF MORGANTOWN	156,035	0.050646%
K018	CITY OF MURRAY	1,531,889	0.497220%
K019	CITY OF NEWPORT	2,798,842	0.908447%
K026	CITY OF MANCHESTER	164,132	0.053274%
K029	CITY OF BURKESVILLE	111,702	0.036256%
K034	LEX/FAYETTE URBAN CO GOVT	6,846,651	2.222284%
K041	CITY OF WILLIAMSTOWN	171,243	0.055582%

The accompanying notes are an integral part of the schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating		Actual FYE 2024	2024
Employer Code	Participating Employer Name	Contributions	Proportionate Share
(1)	(2)	(3)	(4)
K043	CITY OF LEITCHFIELD	459,161	0.149034%
K049	CITY OF CYNTHIANA	665,708	0.216075%
K065	CITY OF BEATTYVILLE	126,087	0.040925%
K071	CITY OF RUSSELLVILLE	685,466	0.222488%
K078	CITY OF LEBANON	359,278	0.116614%
K079	CITY OF BENTON	235,011	0.076280%
K090	NELSON COUNTY BD OF ED	-	0.000000%
K091	CITY OF CARLISLE	-	0.000000%
K099	CITY OF STANTON	119,629	0.038829%
K103	CITY OF MOREHEAD	566,402	0.183843%
K105	CITY OF GEORGETOWN	3,509,314	1.139052%
K106	CITY OF SHELBYVILLE	1,356,328	0.440237%
K108	CITY OF TAYLORSVILLE	11,968	0.003885%
K111	CITY OF CADIZ	159,259	0.051692%
K114	CITY OF BOWLING GREEN	8,861,487	2.876260%
K115	CITY OF SPRINGFIELD	168,571	0.054715%
K120	CITY OF VERSAILLES	1,363,170	0.442458%
K200	CITY OF FERGUSON	5,036	0.001635%
K256	JEFFERSONTOWN FIRE DIST	2,932,782	0.951922%
K315	MT WASHINGTON FIRE P DIST	498,297	0.161737%
K319	CITY OF SILVER GROVE	-	0.000000%
K356	ST MATTHEWS FIRE DIST.	3,851,615	1.250156%
K414	CITY OF SMITHS GROVE	67,088	0.021775%
K419	ALEXANDRIA FIRE DISTRICT	598,662	0.194314%
K456	CAMP TAYLOR FIRE PRO DIST	-	0.000000%
K559	CITY OF TAYLOR MILL	515,159	0.167210%
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	745,495	0.241973%
K719	CENTRAL CAMPBELL CO FIRE	730,125	0.236984%
K759	LAKESIDE/CRESTVIEWHLS POL	365,788	0.118728%
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%
K859	CITY OF FORT MITCHELL	769,165	0.249655%
K956	CITY OF MEADOW VALE	-	0.000000%
L001	ADAIR CO AMBULANCE SER	308,467	0.100122%
L005	CITY OF GLASGOW	1,604,770	0.520876%
L009	CITY OF PARIS	1,095,816	0.355680%
L015	CITY OF MT WASHINGTON	708,456	0.229950%
L025	CITY OF WINCHESTER	2,891,190	0.938422%
L031	EDMONSON CO AMBULANCE DIS	56,775	0.018428%
L035	CITY OF FLEMINGSBURG	110,258	0.035788%
L039	CITY OF WARSAW	111,400	0.036158%
L044	GREEN CO AMBULANCE SVC	96,021	0.031166%

The accompanying notes are an integral part of the schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating		Actual FYE 2024	2024
Employer Code	Participating Employer Name	Contributions	Proportionate Share
(1)	(2)	(3)	(4)
L050	CITY OF MUNFORDVILLE	124,092	0.040278%
L052	CITY OF EMINENCE	191,156	0.062046%
L057	CITY OF NICHOLASVILLE	3,325,570	1.079413%
L061	CITY OF BARBOURVILLE	70,713	0.022952%
L072	CITY OF EDDYVILLE	83,137	0.026985%
L073	CITY OF PADUCAH	4,776,546	1.550370%
L077	CITY OF SALYERSVILLE	77,471	0.025146%
L086	CITY OF TOMPKINSVILLE	126,410	0.041030%
L090	CITY OF NEW HAVEN	-	0.000000%
L107	CITY OF FRANKLIN	626,192	0.203249%
L108	SPENCER CO FIRE DIST	35,446	0.011505%
L110	CITY OF ELKTON	48,800	0.015839%
L156	CITY OF LYNDON	726,246	0.235725%
L159	ELSMERE FIRE PROTECTION	346,292	0.112399%
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	3,455,801	1.121683%
L756	PLEASURE RIDGE PARK FIRE	3,277,284	1.063740%
L956	WORTHINGTON FIRE DEPT	-	0.000000%
M014	CITY OF HARDINSBURG	107,580	0.034918%
M015	BULLITT CO FISCAL COURT	21,426	0.006955%
M022	CITY OF OLIVE HILL	85,611	0.027788%
M042	CITY OF MAYFIELD	1,615,000	0.524196%
M054	CITY OF DAWSON SPRINGS	81,084	0.026318%
M059	KENTON COUNTY FISCAL CT	1,425,517	0.462694%
M069	CITY OF STANFORD	294,680	0.095647%
M076	CITY OF RICHMOND	3,685,362	1.196194%
M081	CITY OF MAYSVILLE	1,286,216	0.417480%
M082	CITY OF BRANDENBURG	137,665	0.044683%
M085	CITY OF EDMONTON	139,762	0.045364%
M096	CITY OF FALMOUTH	-	0.000000%
M109	CITY OF CAMPBELLSVILLE	688,829	0.223580%
M110	CITY OF GUTHRIE	-	0.000000%
M113	CITY OF STURGIS	-	0.000000%
M118	WHITLEY CO FISCAL COURT	20,619	0.006692%
M315	CITY OF PIONEER VILLAGE	132,123	0.042885%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
N008	CITY OF FLORENCE	5,281,529	1.714278%
N009	CITY OF MILLERSBURG	-	0.000000%
N011	CITY OF PERRYVILLE	15,914	0.005165%
N012	CITY OF BROOKSVILLE	-	0.000000%

The accompanying notes are an integral part of the schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating		Actual FYE 2024	2024
Employer Code	Participating Employer Name	Contributions	Proportionate Share
(1)	(2)	(3)	(4)
N014	CITY OF IRVINGTON	66,282	0.021514%
N022	CITY OF GRAYSON	216,242	0.070188%
N050	CITY OF HORSE CAVE	119,773	0.038876%
N051	CITY OF HENDERSON	3,148,158	1.021828%
N054	CITY OF MADISONVILLE	3,108,391	1.008921%
N071	CITY OF AUBURN	-	0.000000%
N076	MADISON CO EMS	1,398,319	0.453866%
N087	CITY OF MT STERLING	619,419	0.201051%
N088	MORGAN CO AMBULANCE SERV	37,179	0.012067%
N093	CITY OF LAGRANGE	324,358	0.105280%
N094	CITY OF OWENTON	65,708	0.021327%
N099	CITY OF CLAY CITY	-	0.000000%
N100	CITY OF BURNSIDE	83,136	0.026984%
N104	CITY OF JAMESTOWN	22,868	0.007423%
P007	CITY OF PINEVILLE	62,356	0.020240%
P015	CITY OF LEBANON JUNCTION	59,294	0.019245%
P033	ESTILL COUNTY EMS	284,382	0.092305%
P041	CITY OF DRY RIDGE	572,674	0.185878%
P043	CITY OF CLARKSON	-	0.000000%
P079	CITY OF CALVERT CITY	169,609	0.055052%
P093	SOUTH OLDHAM FIRE DEPT	421,433	0.136789%
P116	CITY OF MONTICELLO	222,954	0.072366%
P117	CITY OF CLAY	-	0.000000%
R015	CITY OF SHEPHERDSVILLE	2,420,315	0.785585%
R017	CITY OF PRINCETON	277,831	0.090178%
R036	CITY OF PRESTONSBURG	-	0.000000%
R045	CITY OF RUSSELL	418,748	0.135917%
R057	CITY OF WILMORE	171,068	0.055525%
R104	CITY OF RUSSELL SPRINGS	178,699	0.058002%
R105	CITY OF STAMPING GROUND	26,304	0.008538%
TS59	INDEPENDENCE FIRE DIST	1,293,585	0.419872%
V001	ADAIR COUNTY FISCAL COURT	231,608	0.075175%
V002	ALLEN COUNTY FISCAL COURT	366,900	0.119088%
V003	ANDERSON CO FISCAL COURT	265,543	0.086190%
V005	BARREN CO FISCAL CT	701,708	0.227760%
V007	BELL CO FISCAL CT	154,887	0.050273%
V008	BOONE CO FISCAL CT	1,430,691	0.464373%
V009	BOURBON CO FISCAL COURT	143,845	0.046689%
V011	BOYLE COUNTY FISCAL COURT	1,165,669	0.378352%
V012	BRACKEN CO FISCAL COURT	110,537	0.035878%
V013	BREATHITT CO FISCAL COURT	50,641	0.016437%
V014	BRECKINRIDGE CO FISCAL CT	225,405	0.073162%

The accompanying notes are an integral part of the schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating		Actual FYE 2024	2024
Employer Code	Participating Employer Name	Contributions	Proportionate Share
(1)	(2)	(3)	(4)
V017	CALDWELL CO FISCAL COURT	49,185	0.015965%
V019	CAMPBELL CO FISCAL CT	1,112,087	0.360961%
V023	CASEY CO FISCAL COURT	134,653	0.043705%
V025	CLARK COUNTY FISCAL COURT	919,885	0.298576%
V030	DAVIESS CO FISCAL COURT	2,067,108	0.670941%
V032	ELLIOTT CO FISCAL CT	69,271	0.022484%
V035	FLEMING CO FISCAL COURT	140,458	0.045590%
V037	FRANKLIN CO FISCAL COURT	2,039,688	0.662041%
V041	GRANT COUNTY FISCAL COURT	439,318	0.142594%
V043	GRAYSON CO FISCAL COURT	594,257	0.192884%
V047	HARDIN CO FISCAL COURT	2,673,106	0.867636%
V049	HARRISON CO FISCAL COURT	179,021	0.058107%
V052	HENRY CO FISCAL COURT	130,966	0.042509%
V054	HOPKINS CO FISCAL COURT	754,718	0.244966%
V057	JESSAMINE CO FISCAL COURT	2,011,994	0.653052%
V060	KNOTT CO FISCAL CT	60,272	0.019563%
V062	LARUE CO FISCAL COURT	92,887	0.030149%
V063	LAUREL COUNTY FISCAL COUR	55,532	0.018025%
V067	LETCHER CO FISCAL COURT	96,387	0.031285%
V070	LIVINGSTON CO FISCAL CT	179,645	0.058309%
V072	LYON COUNTY FISCAL COURT	41,687	0.013531%
V073	MCCRACKEN CO FISCAL COURT	2,167,467	0.703516%
V076	MADISON CO FISCAL COURT	466,877	0.151539%
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%
V078	MARION CO FISCAL COURT	232,058	0.075321%
V079	MARSHALL CO FISCAL COURT	890,887	0.289164%
V081	MASON CO FIS CT	236,709	0.076831%
V082	MEADE COUNTY FISCAL COURT	225,962	0.073343%
V083	MENIFEE CO FISCAL COURT	93,005	0.030188%
V087	MONTGOMERY CO FISCAL CT	297,092	0.096430%
V088	MORGAN CO FISCAL CT	22,098	0.007172%
V090	NELSON CO FISCAL CT	752,318	0.244187%
V093	OLDHAM CO FISCAL COURT	1,780,972	0.578068%
V094	OWEN COUNTY FISCAL COURT	104,014	0.033761%
V096	PENDLETON CO FISCAL COURT	122,756	0.039844%
V100	PULASKI CO FISCAL CT	1,402,341	0.455171%
V103	ROWAN CO FISCAL COURT	120,501	0.039112%
V105	SCOTT CO FISCAL CT	4,346,528	1.410795%
V106	SHELBY CO FISCAL COURT	1,771,788	0.575087%
V107	SIMPSON CO FISCAL COURT	418,495	0.135835%
V108	SPENCER CO TREASURER	597,789	0.194030%
V109	TAYLOR COUNTY FISCAL COUR	201,350	0.065354%

The accompanying notes are an integral part of the schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

		Actual FYE 2024	2024
Participating	Participating Employer Name	Contributions	Proportionate
Employer Code			Share
(1)	(2)	(3)	(4)
V112	TRIMBLE CO FISCAL COURT	44,126	0.014322%
V113	UNION COUNTY FISCAL COURT	52,064	0.016899%
V115	WASHINGTON CO FIS COURT	143,732	0.046652%
V119	CITY OF HIGHLAND HEIGHTS	290,075	0.094152%
V120	WOODFORD CO FISCAL COURT	490,090	0.159073%
V159	CITY OF ERLANGER	2,310,886	0.750067%
V171	CITY OF ADAIRVILLE	26,115	0.008476%
V196	CITY OF BUTLER	21,035	0.006828%
V197	CITY OF HAZARD	32,450	0.010533%
V205	BARREN/METCALFE CO AMB SR	957,031	0.310633%
V298	CITY OF PIKEVILLE	286,351	0.092944%
V330	CITY OF OWENSBORO	6,354,705	2.062609%
V347	CITY OF RADCLIFF	1,709,753	0.554951%
V359	CITY OF ELSMERE	419,267	0.136085%
V376	CITY OF BERE A	1,482,387	0.481153%
V408	UNION EMERGENCY SERVICES	1,136,225	0.368796%
V447	CITY OF ELIZABETHTOWN	3,461,858	1.123649%
V608	WALTON FIRE DIST/EMS	850,940	0.276198%
V647	CITY OF VINE GROVE	138,581	0.044981%
V708	HEBRON FIRE PROTECTION DI	1,605,070	0.520973%
V808	POINT PLEASANT FIRE DIST	454,770	0.147609%
V919	CITY OF WILDER	609,864	0.197950%
V959	CITY OF COVINGTON	8,736,442	2.835672%
TOTAL		308,090,674	100.000000%

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement Systems

Schedule B-Schedule of Pension Amounts by Employee
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous

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

[illegible]

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement Systems
Schedule B-Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement Systems Schedule B-Schedule of Pension Amounts by Employer Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating Employer Code		Participating Employer Name		Net Pension Liability as of June 30, 2024										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			Proportionate Share of Aggregate Plan Pension Expense			Gross Employer Pension Expense			Net Employer Pension Expense			Liability Experience			Assumption Experience			Liability Experience			Assumption Experience			2025		2026			
				6.50%	Less 1.00% 5.50%	Plus 1.00% 7.50%	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
				Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Aggregate Plan Pension Expense & Proportionate Share of Plan Contributions	Proportionate Share of Aggregate Plan Pension Expense & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Aggregate Plan Pension Expense	Net Employer Pension Expense	Liability Experience	Assumption Experience	Investment Experience	Proportionate Share of Aggregate Plan Pension Expense & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Experience	Investment Experience	Proportionate Share of Aggregate Plan Pension Expense & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2025	2026	2027	2028							
V088	MORGAN CO FISCAL CT	184,464	237,478	141,381	14,223	(35,888)	(21,665)	-	(21,665)	11,986	-	10,204	8,807	30,797	-	10,411	20,049	26,826	57,286	(23,443)	(1,788)	487	(1,775)										
V090	NEILSON CO FISCAL CT	6,280,920	8,048,492	4,896,829	484,248	(13,851)	(48,079)	-	(48,079)	406,091	-	387,411	291,491	1,013,990	-	354,480	642,617	665,006	1,308,183	(170,880)	(4,798)	(5,298)	(83,765)										
V093	OLDHAM CO FISCAL COURT	14,867,942	19,140,922	11,379,288	1,146,369	(534,053)	(612,316)	-	(612,316)	966,089	-	822,431	603,705	2,392,216	-	838,120	1,615,970	1,375,084	3,830,184	(852,647)	(129,288)	(189,889)	(146,184)										
V094	OWEN COUNTY FISCAL COURT	368,355	3,117,880	954,596	66,929	(26,246)	(26,246)	-	(26,246)	56,422	-	46,893	225,785	236,244	-	46,893	14,378	23,646	167,893	34,687	(56,485)	(20,623)	(77,658)										
V096	PENDELTON CO FISCAL COURT	1,024,790	1,319,310	784,338	79,055	(46,418)	(32,597)	-	(32,597)	66,588	-	56,887	80,146	203,421	-	57,837	111,381	99,273	268,405	(67,530)	(30,525)	(2,189)	(10,355)										
V100	PULASKI CO FISCAL CT	11,707,004	15,071,376	8,966,298	962,851	(29,199)	(87,462)	-	(87,462)	765,891	-	747,549	746,773	2,126,466	-	666,711	1,272,812	1,542,851	3,476,288	(179,644)	(482,242)	(168,635)	(133,018)										
V103	ROWAN CO FISCAL COURT	1,005,961	1,295,075	789,501	77,563	(43,516)	(34,047)	-	(34,047)	63,565	-	55,446	66,775	159,338	-	56,775	109,338	64,322	838,413	(17,915)	(174,697)	(266,139)	(24,449)										
V105	SCOTT CO FISCAL CT	36,385,727	46,714,081	27,771,548	2,797,792	(1,056,812)	(3,854,664)	-	(3,854,664)	2,897,791	-	2,077,771	308,795	5,274,717	-	2,047,861	3,843,830	179,250	6,170,881	(449,006)	(385,896)	(411,417)	(401,838)										
V106	SHELBY CO FISCAL COURT	14,776,270	19,242,215	11,130,405	1,140,457	(84,114)	(1,054,143)	-	(1,054,143)	961,088	-	816,100	386,859	2,683,147	-	834,792	1,402,636	511,517	2,791,364	(485,588)	(144,199)	(113,187)	(160,242)										
V107	SIMPSON CO FISCAL COURT	3,493,684	4,487,713	2,873,834	269,375	(226,782)	(49,593)	-	(49,593)	227,031	-	193,256	442,395	863,384	-	193,177	379,222	-	576,899	184,009	(180,354)	(35,813)	(131,024)										
V108	SPENCER CO TREASURER	4,990,463	6,434,609	3,813,485	184,762	(430,371)	(245,609)	-	(245,609)	124,267	-	174,261	957,475	1,507,990	-	251,453	542,408	-	624,455	215,114	(392,342)	(113,451)	(41,111)										
V109	TAYLOR COUNTY FISCAL COURT	1,680,909	2,163,994	1,298,499	129,404	(110,980)	(18,424)	-	(18,424)	109,221	-	90,794	-	209,702	-	94,867	182,695	273,812	551,494	(164,471)	(93,296)	(69,488)	(21,746)										
V112	TRIMBLE CO FISCAL COURT	368,361	474,228	291,575	28,463	(12,126)	(15,614)	-	(15,614)	23,135	-	20,176	1,481	7,762	-	20,760	40,017	27,821	88,444	(17,762)	(1,577)	(7,603)	(4,166)										
V113	UNION COUNTY FISCAL COURT	434,641	559,558	332,867	33,512	(118,479)	(84,961)	-	(84,961)	28,242	-	24,043	6,440	18,725	-	24,530	37,241	846,149	489,000	(166,928)	(141,612)	(154,772)	(113,864)										
V115	WASHINGTON CO FC COURT	1,199,892	1,544,738	918,344	92,516	(61,018)	(31,497)	-	(31,497)	77,548	-	66,173	31,431	175,777	-	67,720	110,414	194,708	332,842	(89,580)	(75,387)	(18,119)	(13,744)										
V116	CITY OF HIGHLAND HEIGHTS	2,421,595	3,117,502	1,893,188	146,783	(132,088)	(14,695)	-	(14,695)	17,340	-	133,902	24,508	317,869	-	136,492	243,369	202,276	602,126	(187,749)	(214,061)	(44,798)	(28,228)										
V120	WOODFORD CO FISCAL COURT	4,091,367	5,267,207	3,131,315	311,458	(72,913)	(388,411)	-	(388,411)	30,846	-	226,117	176,039	664,227	-	230,809	444,683	159,048	834,644	(81,565)	(112,797)	(28,426)	(41,019)										
V130	CITY OF BRANSON	18,281,756	24,481,131	14,791,094	1,487,460	(91,496)	(1,588,136)	-	(1,588,136)	2,943,328	-	1,087,138	1,074,974	3,394,461	-	1,048,792	2,096,787	969,026	4,184,648	(771,397)	(261,381)	(127,698)	(196,074)										
V171	CITY OF ADAMSVILLE	218,003	280,656	166,852	16,809	(21,492)	(4,683)	-	(4,683)	14,165	-	12,059	144,393	170,617	-	12,304	23,694	13,579	47,568	(40,585)	(58,661)	(24,529)	(7,727)										
V196	CITY OF BUTLER	37,587	236,048	134,408	15,541	(11,941)	(3,400)	-	(3,400)	11,611	-	9,216	31,328	57,106	-	9,811	19,087	25,538	57,106	(16,303)	(4,884)	(3,248)	(4,527)										
V197	CITY OF HAZARD	270,909	348,767	207,342	20,888	(12,593)	(8,295)	-	(8,295)	17,603	-	14,386	11,563	45,152	-	15,200	29,445	14,481	59,216	(9,148)	(2,914)	(4,620)	(3,209)										
V198	BARREN/NEE/SAFE CO AMB SR	7,990,498	10,295,940	6,144,464	616,037	(4,697)	(407,994)	-	(407,994)	5,682,137	-	441,945	74,682	4,026,964	-	408,613	869,364	455,415	1,775,695	(467,528)	(122,391)	(82,448)	(87,765)										
V208	CITY OF PLYMOUTH	2,390,525	3,077,551	1,829,606	184,318	(815,905)	(631,587)	-	(631,587)	155,339	-	132,234	134,917	297,564	-	134,917	259,822	1,219,738	1,614,477	(696,628)	(146,741)	(240,116)	(43,372)										
V240	CITY OF DUNEGORO	15,050,420	18,296,824	10,602,528	4,066,367	(816,514)	(4,066,888)	-	(4,066,888)	3,467,077	-	2,084,523	2,845,772	9,227,570	-	2,094,069	5,765,854	384,264	5,104,287	(568,693)	(1,094,445)	(20,293)	(531,558)										
V247	CITY OF MACLEFF	14,473,371	18,179,474	10,524,128	1,100,525	(75,007)	(1,025,532)	-	(1,025,532)	927,466	-	789,542	1,528,872	5,374,189	-	805,563	1,525,347	650,606	3,207,158	(154,897)	(215,427)	(151,573)	(112,489)										
V259	CITY OF ELMORE	3,500,114	4,506,051	2,678,838	269,871	(12,066)	(287,775)	-	(287,775)	227,428	-	193,611	138,085	528,004	-	197,540	380,421	123,130	700,095	(82,655)	(77,825)	(85,728)	(41,509)										
V176	CITY OF BERA	11,375,282	15,131,883	9,471,111	954,176	(3,115,844)	(4,170,020)	-	(4,170,020)	854,113	-	684,548	1,308,054	4,076,725	-	698,438	1,345,167	607,347	1,650,478	(2,606,700)	(1,158,750)	(115,520)	(151,467)										
V008	UNION EMERGENCY SERVICES	3,485,454	12,211,531	7,259,761	731,361	(308,701)	(1,040,562)	-	(1,040,562)	634,340	-	324,695	484,862	1,657,899	-	335,342	1,038,957	91,657	1,657,899	(70,007)	(222,321)	(79,961)	(105,055)										
V447	CITY OF ELIZABETHTOWN	10,920,316	17,206,138	12,119,058	2,229,312	(62,113)	(2,351,245)	-	(2,351,245)	1,877,957	-	1,018,543	1,903,765	5,446,241	-	1,611,051	3,141,123	176,600	5,509,484	(131,665)	(790,863)	(277,093)	(153,415)										
V008	WALTON FIRE SYSTEMS	7,103,828	9,145,437	5,436,367	547,729	(64,568)	(612,297)	-	(612,297)	461,588	-	392,993	199,739	1,051,280	-	406,907	772,102	243,285	1,458,314	(151,856)	(148,801)	(85,141)	(85,141)										
V447	CITY OF VINE GROVE	1,158,914	1,470,406	885,405	89,262	(63,700)	(25,562)	-	(25,562)	71,713	-	63,996	46,254	125,743	-	65,294	121,473	405,416	415,416	(151,777)	(57,761)	(150)	(19,547)										
V708	HERKON FIRE PROTECTION DISTRICT	13,199,465	17,250,399	10,255,371	1,031,143	(166,523)	(1,197,666)	-	(1,197,666)	870,661	-	741,201	496,542	2,108,904	-	756,241	1,456,363	149,524	2,362,128	(167,823)	(211,889)	(147,700)	(149,860)										
V008	POINT PLACANT FIRE DIST	1,796,512	4,887,412	2,900,488	292,724	(82,141)	(210,483)	-	(210,483)	246,637	-	210,007	402,850	833,648	-	214,268	412,636	148,159	775,223	(24,553)	(86,241)	(42,472)	(131,019)										
V010	CITY OF MILBUR	5,061,280	6,504,688	3,886,402	392,655	(178,873)	(113,782)	-	(113,782)	380,681	-	266,903	188,845	786,161	-	287,343	513,861	164,211	1,404,801	(152,678)	(166,161)	(89,681)	(53,802)										
V559	CITY OF COVINGTON	7,933,645	9,934,448	5,830,297	5,622,430	(1,307,457)	(4,315,973)	-	(4,315,973)	4,732,657	-	4,014,378	2,206,812	10,980,227	-	4,116,343	7,027,026	5,938,136	17,881,405	(3,201,231)	(1,808,957)	(1,128,590)	(770,198)										
TOTAL		2,577,005,469	3,111,188,608	1,963,503,289	198,135,123	(404,180)	(197,871,888)	-	(197,871,888)	147,122,179	-	142,727,365	140,210,285	612,653,821	-	145,119,334	279,546,646	133,807,739	578,513,700	(68,432,310)	(5,946,446)	(34,824,976)	(28,551,207)										

The accompanying notes are an integral part of these schedules.

County Employees Retirement System

Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2024

Note 1 - Organization

Under the provisions of Kentucky Revised Statutes Sections 61.505 and 78.782, the Kentucky Public Pensions Authority (KPPA) oversees the administration and operation of the personnel and accounting systems for the County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous), collectively CERS. Although the assets of CERS are invested as a whole, each plan's assets are accounted for separately, invested according to plan-specific asset allocation goals, and are used only for the payment of benefits to the members of that fund and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 78.630.

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

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

Note 2 - Relationship to Combining Financial Statements

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68. The net pension liability at June 30, 2024, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Based on guidance issued by GASB in connection with GASB statement No. 74, the 1% of pay member contribution for Tier 2 and Tier 3 members to a 401(h) subaccount are considered as an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017, and later are net of the 401(h)-asset balance.

Note 3 - Summary of Significant Accounting Policies

Employer contributions are calculated based upon creditable compensation for active members reported by employers for CERS Hazardous and CERS Nonhazardous. Employer contributions are accrued when earned and the employer has made a formal commitment to provide the contributions.

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

County Employees Retirement System
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2024, and includes the following for each individual employer:

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

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

The components of the net pension liability of CERS for participating employers as of June 30, 2024, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	CERS Nonhazardous	CERS Hazardous
Total Pension Liability	\$ 15,576,667	\$ 5,988,903
Fiduciary Net Position	9,596,244	3,416,897
Net Pension Liability	\$ 5,980,423	\$ 2,572,006

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

For financial reporting, the actuarial valuation was performed by Gabriel Roeder Smith (GRS). GRS completed reports by plan in compliance with GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans for the fiscal year ended June 30, 2024. The total OPEB liability, net OPEB liability (NOL), and sensitivity information are based on an actuarial valuation date of June 30, 2023. The total OPEB liability was rolled forward from the valuation date to the plan's fiscal year ended June 30, 2024, using generally accepted actuarial principles.

The actuarial assumptions are:

Inflation	2.50%
Payroll Growth Rate	2.00% for CERS Nonhazardous and CERS Hazardous
Salary Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous; 3.55% to 19.05%, varies by service for CERS Hazardous
Investment Rate of Return	6.50% for CERS Nonhazardous and CERS Hazardous

The mortality table used for active members was a Pub-2010 General Mortality table, for the Nonhazardous System, and the Pub-2010 Public Safety Mortality table for the Hazardous System, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members was a system-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023. The mortality table used for the disabled members was PUB-2010 Disabled Mortality table, with rates multiplied by 150% for both male and female rates, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010.

County Employees Retirement System
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

Discount Rate

The projection of cash flows used to determine the discount rate of 6.50% for CERS Nonhazardous and CERS Hazardous assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute, as amended by House Bill 362, (passed in 2018) over the remaining 27 years (closed) amortization period of the unfunded actuarial accrued liability.

Also, the provisions of House Bill 362 (passed during the 2018 legislative session) are still in effect and limit the increases to the employer contribution rates to 12% over the prior fiscal year through June 30, 2028. However, contribution rates are not currently projected to increase by more than 12% in any given future year. Therefore, for the purposes of this calculation, the provisions of House Bill 362 do not impact the projected employer contributions.

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

Basis of Accounting

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

Use of Estimates in Preparation of the Schedules

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

County Employees Retirement System
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

Note 4 - 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, 2024, are presented below (\$ in thousands):

	CERS Nonhazardous	CERS Hazardous
Per GRS Schedule A	\$ 732,743	\$ 308,091
Retired Reemployed	21,191	8,478
Pension Spiking	31	68
*Other Employer Contributions	6,951	2,297
Interest	165	587
Write-Offs/Refunds	(1)	-
Sick Leave	3,528	1,772
Outstanding Checks	170	
Total	<u>\$ 764,778</u>	<u>\$ 321,293</u>
Employer Contributions per Statement of		
Change in Fiduciary Net Position	<u>\$ 764,778</u>	<u>\$ 321,293</u>
	<u>\$ -</u>	<u>\$ -</u>
	0.00%	0.00%

<p>*Other Employer Contributions--contributions from prior period adjustments; omitted contributions/invoices; and, other employer invoices not sick leave</p>

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

County Employees Retirement System
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contributions for the Fiscal Year 2024

The following actuarial methods and assumptions were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2024:

Valuation Date	June 30, 2022 for CERS Nonhazardous and CERS Hazardous
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
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Salary Increase	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55 % to 19.05%, varies by service for CERS Hazardous
Investment Rate of Return	6.50% for CERS Nonhazardous and CERS Hazardous
Phase-in Provision	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018 for CERS Nonhazardous and CERS Hazardous

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

Note 6 - Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and Pension Expense included in the Schedule of Pension Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net pension liability as of June 30, 2024 is based on the June 30, 2023 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.

**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
County Employees Retirement System
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 County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) as of and for the fiscal year ended June 30, 2024, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the CERS Nonhazardous and CERS Hazardous Pension Plans as of and for the fiscal year ended June 30, 2024 and have issued our report thereon dated March 14, 2025.

Internal Control over Financial Reporting

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

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

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

**County Employees Retirement System
Report on Internal Control (Continued)**

Compliance and Other Matters

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

Purpose of this Report

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

Blue & Co., LLC

Lexington, Kentucky

March 14, 2025



KPPA
Kentucky Public Pensions Authority

Schedules of Employer Allocations and OPEB
Amounts by Employer

for

COUNTY EMPLOYEES RETIREMENT SYSTEM

For the Fiscal Year Ended June 30, 2024 with
Report of Independent Auditors

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Report of Independent Auditors

To the Members
County Employees Retirement System
Frankfort, Kentucky

Opinions

We have audited the accompanying schedules of employer allocations of 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, 2024, 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 CERS Nonhazardous and CERS Hazardous as of and for the fiscal year ended June 30, 2024, 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 CERS Nonhazardous and CERS Hazardous Plans as of and for the fiscal year ended June 30, 2024, 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 County Employees Retirement System (CERS) 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.

County Employees Retirement System

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 CERS'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 CERS'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 CERS as of and for the fiscal year ended June 30, 2024, and our report thereon, dated December 5, 2024, 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, 2025**, on our consideration of the CERS'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 CERS's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of CERS management, Audit Committee, Board of Trustees, 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, 2025

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
10005	LEGS GENERAL ASSEMBLY	0.001308%	-	615	615
20025	JUDL ADM OFF OF THE COURT	2.526999%	-	1,188,808	1,188,808
35628	TRAN DEPT OF INTERGOV PRO	0.000000%	-	-	-
39931	JEFFERSON CO CLERK	0.324446%	-	152,633	152,633
39932	JEFFERSON CO SHERIFF	0.130955%	-	61,607	61,607
39933	KENTON CO COURT CLERK	0.059100%	-	27,803	27,803
39934	KENTON CO SHERIFF	0.021918%	-	10,311	10,311
39935	CAMPBELL COUNTY CLERK	0.038392%	-	18,061	18,061
39936	CAMPBELL CO SHERIFF	0.014576%	-	6,857	6,857
39937	FAYETTE CO CLERK	0.119298%	-	56,123	56,123
39938	FAYETTE CO SHERIFF	0.080195%	-	37,727	37,727
39939	DAVISS CO CLERK	0.039799%	-	18,723	18,723
39940	DAVISS CO SHERIFF	0.011764%	-	5,534	5,534
39941	PIKE CO CLERK	0.020089%	-	9,451	9,451
39942	PIKE CO SHERIFF	0.028884%	-	13,588	13,588
39943	HARDIN COUNTY CLERK OFFIC	0.045365%	-	21,342	21,342
39944	HARDIN COUNTY SHERIFF	0.021256%	-	10,000	10,000
39945	WARREN COUNTY CLERKS OFF	0.045875%	-	21,582	21,582
39946	WARREN COUNTY SHERIFF	0.068253%	-	32,109	32,109
39947	BOONE COUNTY CLERK	0.049890%	-	23,470	23,470
39948	BOONE COUNTY SHERIFF	0.017620%	-	8,289	8,289
39949	CHRISTIAN COUNTY CLERK	0.022403%	-	10,539	10,539
39950	CHRISTIAN COUNTY SHERIFF	0.086017%	-	40,466	40,466
39951	MADISON COUNTY CLERK	0.037340%	-	17,566	17,566
39952	MADISON COUNTY SHERIFF	0.012174%	-	5,727	5,727
39961	BULLITT COUNTY CLERK	0.043777%	-	20,595	20,595
39962	BULLITT CO SHERIFF	0.058782%	-	27,654	27,654
54527	J&PS DEPT OF CORRECTIONS	0.000000%	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	0.000000%	-	-	-
116A	WAYNE COUNTY ATTORNEY	0.002889%	-	1,359	1,359
A051	HENDERSON CO TOURIST COMM	0.002411%	-	1,134	1,134
A073	HOUSING AUTH OF PADUCAH	0.053996%	-	25,402	25,402
A087	Reid Village Water District	0.005416%	-	2,548	2,548
A113	MORGANFIELD HOUSING AUTH	0.000000%	-	-	-
A156	CITY OF ANCHORAGE	0.018400%	-	8,656	8,656
AB19	BELLEVUE/DAYTON FIRE	0.000420%	-	198	198
AB87	Mt Sterling Montgomery County Industrial Auth	0.000333%	-	157	157
AC19	CAMPBELL CO FIRE DIST 1	0.000000%	-	-	-
B008	BURLINGTON FIRE PRO DIST	0.002067%	-	972	972
B010	HOUSING AUTHORITY OF CATLETTSBURG	0.008450%	-	3,975	3,975
B015	CITY OF HILLVIEW	0.021885%	-	10,296	10,296
B017	PENNYRILE EMER ASST CTR	0.007934%	-	3,732	3,732
B018	W KY ED COOPERATIVE	0.004863%	-	2,288	2,288
B023	CITY OF LONDON TOURISM	0.019859%	-	9,343	9,343
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	0.011958%	-	5,626	5,626
B030	OWENSBORO/DAV CO ECO DEV	0.005746%	-	2,703	2,703
B035	GTR FLEMING CO WATER COMM	0.003654%	-	1,719	1,719
B038	CITY OF HICKMAN	0.024470%	-	11,512	11,512
B042	HOUSING AUTH OF MAYFIELD	0.019441%	-	9,146	9,146
B043	GRAYSON CO CONSERV DIST	0.000962%	-	453	453
B045	CITY OF BELLEFONTE	0.000000%	-	-	-
B048	CITY OF HARLAN	0.036075%	-	16,971	16,971
B051	HENDERSON CITY/CO PLANNIN	0.012433%	-	5,849	5,849
B052	HENRY CO WATER DIST #2	0.031086%	-	14,624	14,624
B054	CITY OF NORTONVILLE	0.007628%	-	3,589	3,589
B058	JOHNSON CO FISCAL COURT	0.062082%	-	29,206	29,206
B061	KNOX CO UTILITIES COMM	0.012273%	-	5,774	5,774
B072	LAKE BARKLEY TOUR COMM	0.001578%	-	742	742
B078	MARION CO WATER DISTRICT	0.019852%	-	9,339	9,339
B084	N MERCER WATER DISTRICT	0.022674%	-	10,667	10,667
B087	MONTGOMERY CO FIRE DIST	0.078483%	-	36,922	36,922
B097	KY RIVER REGIONAL JAIL	0.041076%	-	19,324	19,324
B098	PIKE CO SENIOR CITIZEN PR	0.005454%	-	2,566	2,566
B100	CITY OF SCIENCE HILL	0.002713%	-	1,276	1,276
B104	RUSSELL CO AMBULANCE SER	0.030871%	-	14,523	14,523
B106	NORTH SHELBY WATER CO	0.019941%	-	9,381	9,381

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
B109	CAMPBELL/TAYLOR CO I D A	0.003431%	-	1,614	1,614
B113	UNION CO ECONOMIC DEVELOP	0.003285%	-	1,545	1,545
B115	Springfield Washington County 911 dispatch	0.010708%	-	5,037	5,037
B116	MONTICELLO/WAYNE TELE BOA	0.010347%	-	4,868	4,868
B118	WHITLEY CO CONSERV DIST	0.001098%	-	517	517
B124	HOPKINS-CHRIST CO PLANNIN	0.029658%	-	13,952	13,952
B156	LOU POLICE RETIRE FUND	0.003947%	-	1,857	1,857
B179	HOUSING AUTH OF BENTON	0.007657%	-	3,602	3,602
B230	RIVERPARK CTR OWENSBORO	0.010237%	-	4,816	4,816
B256	BUECHEL FIRE PROTECT DIST	0.000000%	-	-	-
B259	CITY OF LUDLOW	0.012853%	-	6,047	6,047
B356	CITY OF DOUGLASS HILLS	0.007826%	-	3,682	3,682
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	0.033386%	-	15,706	15,706
B656	LOUISVILLE AIRPORT AUTHOR	0.291192%	-	136,989	136,989
B756	LEGAL AID SOCIETY INC	0.112541%	-	52,944	52,944
B856	JEFF CO SOIL/CONSER DIST	0.001051%	-	494	494
B956	LAKE DREAMLAND FIRE DIST	0.000000%	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	0.005719%	-	2,690	2,690
C045	GREENUP COUNTY PUBLIC LIBRARY	0.019496%	-	9,172	9,172
C079	JONATHAN CREEK WATER DIST	0.011210%	-	5,274	5,274
C087	CITY OF JEFFERSONVILLE	0.008516%	-	4,006	4,006
C105	CITY OF SADIEVILLE	0.001321%	-	621	621
C106	CITY OF SIMPSONVILLE	0.015448%	-	7,267	7,267
C118	HOUSING AUTH OF CORBIN	0.009319%	-	4,384	4,384
C230	HOUSING AUTH OF OWENSBORO	0.044918%	-	21,131	21,131
C256	LOUISVILLE/JEFF CO METRO	5.523220%	-	2,598,358	2,598,358
D017	CALDWELL CO WATER DISTRIC	0.008905%	-	4,189	4,189
D025	WINCHESTER-CLARK COUNTY TOURISM	0.002262%	-	1,064	1,064
D052	CITY OF PLEASUREVILLE	0.001149%	-	541	541
D054	CITY OF HANSON	0.010120%	-	4,761	4,761
D071	CITY OF LEWISBURG	0.005871%	-	2,762	2,762
D079	NORTH MARSHALL WATER DIST	0.022365%	-	10,521	10,521
D084	GTR H/MERCER PL&ZONING CO	0.002670%	-	1,256	1,256
D098	CITY OF COAL RUN VILLAGE	0.006327%	-	2,976	2,976
D113	UNION CO WATER DISTRICT	0.009600%	-	4,516	4,516
D118	WHITLEY CO WATER DIST	0.007030%	-	3,307	3,307
D135	WESTERN FLEMING WATER DIS	0.011290%	-	5,311	5,311
G015	ZONETON FIRE PROT DIST	0.003467%	-	1,631	1,631
G087	Mt Sterling- Montgomery County Parks and Recreation	0.000699%	-	329	329
G090	NELSON CO, DISPATCH	0.000000%	-	-	-
GS06	SHELBY CO SUB FIRE DIST	0.002673%	-	1,257	1,257
J001	ADAIR CO BD OF EDUCATION	0.138115%	-	64,975	64,975
J002	CITY OF SCOTTSVILLE	0.074134%	-	34,876	34,876
J003	CITY OF LAWRENCEBURG	0.079124%	-	37,223	37,223
J004	BALLARD CO BD OF ED	0.058173%	-	27,367	27,367
J005	GLASGOW BD OF EDUCATION	0.093497%	-	43,985	43,985
J006	BATH CO BD OF EDUC	0.092900%	-	43,704	43,704
J007	CITY OF MIDDLESBORO	0.043567%	-	20,496	20,496
J008	BOONE CO WATER DISTRICT	0.051941%	-	24,435	24,435
J009	BOURBON CO BD OF EDUCATIO	0.154102%	-	72,496	72,496
J010	FAIRVIEW BD OF EDUCATION	0.031473%	-	14,806	14,806
J011	DANVILLE CITY BD OF ED	0.100680%	-	47,364	47,364
J012	BRACKEN CO BD OF EDUC	0.051580%	-	24,265	24,265
J013	BREATHITT CO BD OF ED	0.103147%	-	48,525	48,525
J014	BRECKINRIDGE CO BD OF ED	0.151183%	-	71,123	71,123
J015	BULLITT CO BD OF ED	0.605367%	-	284,790	284,790
J016	BUTLER CO BD OF ED	0.094953%	-	44,670	44,670
J017	CALDWELL CO BD EDUCATION	0.096262%	-	45,286	45,286
J018	CALLOWAY CO BD OF EDUC	0.128011%	-	60,222	60,222
J019	SANITATION DISTRICT NO 1	0.452775%	-	213,005	213,005
J021	CARROLL CO BD OF ED	0.150164%	-	70,644	70,644
J022	CARTER CO BD OF ED	0.211412%	-	99,457	99,457
J023	CASEY CO BD OF ED	0.126681%	-	59,596	59,596
J024	CITY OF HOPKINSVILLE	0.250364%	-	117,782	117,782
J025	CLARK CO BD OF ED	0.321594%	-	151,292	151,292
J026	CLAY CO BD OF ED	0.148242%	-	69,739	69,739
J027	CLINTON CO BD OF ED	0.083516%	-	39,289	39,289

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
J028	CRITTENDEN CO BD OF ED	0.070584%	-	33,206	33,206
J029	CUMBERLAND CO BD OF ED	0.061598%	-	28,978	28,978
J030	DAVIESS CO LIBRARY DIST	0.062303%	-	29,310	29,310
J031	EDMONSON CO BD OF EDUC	0.096266%	-	45,288	45,288
J032	ELLIOTT CO BD OF ED	0.048814%	-	22,964	22,964
J033	ESTILL CO CONSERVATION DI	0.002870%	-	1,350	1,350
J034	GREATER LEX CONV&VISITOR	0.071013%	-	33,408	33,408
J035	FLEMING CO BD OF ED	0.083946%	-	39,492	39,492
J037	CITY OF FRANKFORT	0.250112%	-	117,663	117,663
J038	FULTON COUNTY BD OF EDUC	0.028745%	-	13,523	13,523
J039	GALLATIN CO BD OF EDUC	0.087473%	-	41,151	41,151
J040	CITY OF LANCASTER	0.040818%	-	19,203	19,203
J041	WILLIAMSTOWN INDEPNNT SC	0.051921%	-	24,426	24,426
J042	GRAVES CO LIBRARY	0.008986%	-	4,227	4,227
J043	GRAYSON CO BD OF ED	0.208966%	-	98,306	98,306
J044	GREEN CO BD OF EDUCATION	0.083226%	-	39,153	39,153
J045	RUSSELL INDPT BD OF ED	0.102306%	-	48,129	48,129
J046	HANCOCK CO BD EDUCATION	0.105645%	-	49,700	49,700
J047	HARDIN CO SOIL CN DIST	0.001377%	-	648	648
J048	HARLAN CO BD OF EDUCATION	0.232337%	-	109,301	109,301
J049	HARRISON CO BD OF ED	0.133384%	-	62,750	62,750
J050	HART CO BD OF ED	0.122822%	-	57,781	57,781
J051	HENDERSON PUBLIC LIBRARY	0.044398%	-	20,887	20,887
J052	EMINENCE INDEP BD OF EDUC	0.041168%	-	19,367	19,367
J053	HICKMAN CO BD OF ED	0.032285%	-	15,188	15,188
J054	HOPKINS CO BD OF ED	0.326675%	-	153,682	153,682
J055	JACKSON CO BD OF ED	0.094129%	-	44,282	44,282
J056	JEFF CO METRO SEWER DIST	1.836801%	-	864,109	864,109
J057	JESSAMINE CO BD OF ED	0.517552%	-	243,478	243,478
J058	PAINTSVILLE GAS/WATER SYS	0.065687%	-	30,902	30,902
J059	KENTON COUNTY AIRPORT BD	0.925472%	-	435,381	435,381
J060	KNOTT CO BD OF EDUCATION	0.117018%	-	55,050	55,050
J061	KNOX CO BD OF EDUCATION	0.243511%	-	114,558	114,558
J062	LARUE CO PUBLIC LIBRARY	0.005448%	-	2,563	2,563
J063	CITY OF LONDON	0.090813%	-	42,722	42,722
J064	LAWRENCE CO BD OF ED	0.119894%	-	56,403	56,403
J065	LEE CO BD OF ED	0.048578%	-	22,853	22,853
J066	LESLIE CO BD OF ED	0.099283%	-	46,707	46,707
J067	CITY OF WHITESBURG	0.024383%	-	11,471	11,471
J068	ELEC PLT BD OF VANCEBURG	0.033394%	-	15,710	15,710
J069	LINCOLN CO BD OF EDUC	0.202044%	-	95,050	95,050
J070	LIVINGSTON CO BD OF ED	0.067114%	-	31,573	31,573
J071	LOGAN CO BD OF EDUCATION	0.157223%	-	73,964	73,964
J072	LYON CO. PUBLIC LIBRARY	0.004948%	-	2,328	2,328
J073	PADUCAH WATER WORKS	0.114167%	-	53,709	53,709
J074	MCCREARY CO BD OF EDUCATN	0.167534%	-	78,815	78,815
J075	MCLEAN CO BD OF ED	0.070674%	-	33,248	33,248
J076	MADISON CO BD OF ED	0.562714%	-	264,725	264,725
J077	MAGOFFIN CO BD OF ED	0.110780%	-	52,116	52,116
J078	MARION CO BD OF EDUCATION	0.144614%	-	68,033	68,033
J079	MARSHALL COUNTY BD OF ED	0.200460%	-	94,305	94,305
J080	MARTIN CO BD OF ED	0.108454%	-	51,021	51,021
J081	MASON CO BD OF ED	0.125517%	-	59,049	59,049
J082	MEADE CO PUBLIC LIBRARY	0.016316%	-	7,676	7,676
J083	MENIFEE CO BD OF ED	0.054550%	-	25,663	25,663
J084	CITY OF HARRODSBURG	0.086073%	-	40,492	40,492
J085	METCALFE CO BD OF ED	0.078046%	-	36,716	36,716
J086	MONROE CO BOARD OF ED	0.123949%	-	58,311	58,311
J087	MT STERLING WATER WORKS	0.064353%	-	30,274	30,274
J088	MORGAN CO BD OF EDUCATION	0.095752%	-	45,046	45,046
J089	MUHLENBERG CO LIB BD DIST	0.016160%	-	7,602	7,602
J090	CITY OF BARDSTOWN	0.211364%	-	99,435	99,435
J091	NICHOLAS CO BD OF ED	0.050154%	-	23,595	23,595
J092	OHIO CO BD OF ED	0.182173%	-	85,702	85,702
J093	OLDHAM COUNTY BD OF ED	0.602709%	-	283,540	283,540
J094	OWEN CO BD OF ED	0.104957%	-	49,376	49,376
J095	OWSLEY CO BD OF EDUCATION	0.066285%	-	31,183	31,183

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
J096	PENDLETON CO BD OF ED	0.107296%	-	50,477	50,477
J097	HAZARD CITY SCHOOLS	0.059067%	-	27,788	27,788
J098	PIKE CO BD OF EDUCATION	0.475318%	-	223,610	223,610
J099	POWELL CO BD OF EDUCATION	0.104926%	-	49,362	49,362
J100	CITY OF SOMERSET	0.231356%	-	108,840	108,840
J101	ROBERTSON CO BD OF ED	0.026167%	-	12,310	12,310
J102	ROCKCASTLE CO BD OF ED	0.146490%	-	68,915	68,915
J103	ROWAN CO BD OF ED	0.173022%	-	81,397	81,397
J104	RUSSELL CO BD OF ED	0.162633%	-	76,509	76,509
J105	SCOTT CO BOARD OF ED	0.561625%	-	264,212	264,212
J106	SHELBY CO LIBRARY	0.014475%	-	6,810	6,810
J107	SIMPSON CO BD OF ED	0.157253%	-	73,979	73,979
J108	SPENCER CO BD OF EDUC	0.189943%	-	89,357	89,357
J109	TAYLOR CO BD OF ED	0.180196%	-	84,772	84,772
J110	TODD CO BD OF ED	0.127947%	-	60,192	60,192
J111	TRIGG CO BD OF ED	0.091760%	-	43,168	43,168
J112	TRIMBLE CO BD OF ED	0.066538%	-	31,302	31,302
J113	CITY OF MORGANFIELD	0.068211%	-	32,089	32,089
J115	SPRINGFIELD WATER & SEWER	0.035081%	-	16,504	16,504
J117	CITY OF SEBREE	0.012343%	-	5,807	5,807
J118	CITY OF CORBIN	0.073478%	-	34,567	34,567
J119	WOLFE CO BD OF EDUCATION	0.068268%	-	32,116	32,116
J120	WOODFORD CO BD OF ED	0.256234%	-	120,543	120,543
J124	PENNYRILE NAR TASK FORCE	0.001038%	-	488	488
J134	LEX-FAY CO HUM RIGHTS COM	0.006314%	-	2,970	2,970
J135	FLEMING CO EMS	0.021080%	-	9,917	9,917
J154	CITY OF EARLINGTON	0.003237%	-	1,523	1,523
J156	CITY OF JEFFERSONTOWN	0.142800%	-	67,179	67,179
J178	LEBANON HOUSING AUTHORITY	0.007644%	-	3,596	3,596
J179	MARSHALL CO TOURIST COMM	0.002152%	-	1,012	1,012
J190	CITY OF BLOOMFIELD	0.005543%	-	2,608	2,608
J200	SOMERSET-PULASKI CONV & V	0.005608%	-	2,638	2,638
J203	FRONTIER HOUSING INC	0.006294%	-	2,961	2,961
J205	GEORGETOWN-SCOTT CO P COM	0.018939%	-	8,910	8,910
J210	BOYD CO AMBULANCE SERVICE	0.002676%	-	1,259	1,259
J214	COMM ACTION SOUTHERN KY	0.151779%	-	71,403	71,403
J217	CITY OF PROVIDENCE	0.059239%	-	27,869	27,869
J219	CAMPBELL CO PUBLIC LIBRAR	0.065877%	-	30,991	30,991
J224	HOUSING AUTH OF HOPKINSVL	0.021872%	-	10,290	10,290
J234	LFUC HOUSING AUTHORITY	0.113676%	-	53,478	53,478
J256	CITY OF ST MATTHEWS	0.052049%	-	24,486	24,486
J259	CITY OF PARK HILLS	0.004307%	-	2,026	2,026
J305	SCOTT CO SOIL CONSER DIST	0.000000%	-	-	-
J310	CANNONSBURG WATER DIST	0.017577%	-	8,269	8,269
J314	BOWL GRN WARREN AIRPRT BD	0.008214%	-	3,864	3,864
J317	PROVIDENCE MUN HOUSING AU	0.005887%	-	2,769	2,769
J319	CITY OF ALEXANDRIA	0.024336%	-	11,449	11,449
J324	CITY OF OAK GROVE	0.044908%	-	21,127	21,127
J334	CENTRAL KY ED COOPERATIVE	0.004679%	-	2,201	2,201
J356	CITY OF WEST BUECHEL	0.005866%	-	2,760	2,760
J359	CITY OF FORT WRIGHT	0.014792%	-	6,959	6,959
J405	GEORGETOWN HOUSING AUTHOR	0.012834%	-	6,038	6,038
J414	WARREN CO PLANNING COMM	0.028110%	-	13,224	13,224
J417	WEBSTER CO CONSER DIST	0.002906%	-	1,367	1,367
J419	CITY OF COLD SPRING	0.015028%	-	7,070	7,070
J424	CITY OF CROFTON	0.000344%	-	162	162
J434	KY LEAGUE OF CITIES	0.228633%	-	107,559	107,559
J456	CITY OF SHIVELY	0.026915%	-	12,662	12,662
J459	N KY AREA PLAN COMMISSION	0.089875%	-	42,281	42,281
J510	CITY OF CATLETTSBURG	0.015880%	-	7,471	7,471
J514	BARREN RIVER AREA DEV	0.072093%	-	33,916	33,916
J519	NORTHERN KY COOP ED SER	0.052633%	-	24,761	24,761
J524	HOPKINSVILLE S W AUTHORI	0.088893%	-	41,819	41,819
J534	BLUEGRASS AREA DEV DISRIC	0.095104%	-	44,741	44,741
J556	LOUISVILLE CONV BUREAU	0.188010%	-	88,448	88,448
J559	CITY OF CRESCENT SPRINGS	0.008077%	-	3,800	3,800
J610	BOYD CO CONSERVATION DIST	0.001569%	-	738	738

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County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
J614	BOWL GRN CONV & VISIT BUR	0.012646%	-	5,949	5,949
J619	CITY OF FORT THOMAS	0.067275%	-	31,649	31,649
J656	OHIO VALLEY ED COOP	0.189968%	-	89,369	89,369
J710	BIG SANDY WATER DISTRICT	0.010521%	-	4,950	4,950
J714	BOWLING GR/WARREN COMM ED	0.015482%	-	7,283	7,283
J719	CITY OF SOUTHGATE	0.008598%	-	4,045	4,045
J756	CITY OF PROSPECT	0.011162%	-	5,251	5,251
J759	N KY COMMUNITY ACT COMM	0.153017%	-	71,986	71,986
J810	HOUSING AUTH OF ASHLAND	0.021731%	-	10,223	10,223
J814	HOUSING AUTH BOWLING GRN	0.055887%	-	26,292	26,292
J819	CITY OF BELLEVUE	0.022306%	-	10,494	10,494
J834	KY LEGAL SERVICE PROGRAMS	0.036940%	-	17,378	17,378
J856	LOUISVILLE WATER COMPANY	1.185829%	-	557,864	557,864
J859	CITY OF VILLA HILLS	0.015650%	-	7,362	7,362
J910	SANITATION DISTRICT #4	0.022339%	-	10,509	10,509
J914	BOWLING GRN HUM RIGHT COM	0.002687%	-	1,264	1,264
J919	CITY OF DAYTON	0.019063%	-	8,968	8,968
J956	OKOLONA FIRE DISTRICT	0.010559%	-	4,967	4,967
J959	CITY OF INDEPENDENCE	0.035464%	-	16,684	16,684
K001	CITY OF COLUMBIA	0.027974%	-	13,160	13,160
K002	ALLEN CO BD OF ED	0.136886%	-	64,397	64,397
K003	ANDERSON CO BD OF ED	0.159204%	-	74,896	74,896
K004	CITY OF WICKLIFFE	0.009603%	-	4,518	4,518
K005	BARREN CO BD OF EDUCATION	0.277717%	-	130,650	130,650
K006	CITY OF OWINGSVILLE	0.015392%	-	7,241	7,241
K007	BELL CO BD OF ED	0.153058%	-	72,005	72,005
K009	PARIS BD OF EDUCATION	0.043115%	-	20,283	20,283
K010	CITY OF ASHLAND	0.383559%	-	180,442	180,442
K011	CITY OF DANVILLE	0.185593%	-	87,311	87,311
K012	AUGUSTA BD OF ED	0.013577%	-	6,387	6,387
K013	JACKSON CITY SCHOOLS	0.019835%	-	9,331	9,331
K014	CLOVERPORT INDEPENDENT SC	0.016013%	-	7,533	7,533
K015	BULLITT CO PUBLIC LIBRARY	0.073695%	-	34,669	34,669
K016	CITY OF MORGANTOWN	0.033275%	-	15,654	15,654
K017	GEORGE COON PUBLIC LIBRAR	0.004632%	-	2,179	2,179
K018	CITY OF MURRAY	0.151573%	-	71,306	71,306
K019	CITY OF NEWPORT	0.105168%	-	49,476	49,476
K020	CARLISLE CO BD OF ED	0.031970%	-	15,040	15,040
K021	CARROLL CO PUBLIC LIBRARY	0.011876%	-	5,587	5,587
K022	CARTER CO EMER AMBUL DIST	0.049455%	-	23,266	23,266
K023	CASEY CO AMBULANCE SERV	0.018843%	-	8,865	8,865
K025	CLARK CO LIBRARY BD	0.024617%	-	11,581	11,581
K026	CITY OF MANCHESTER	0.031939%	-	15,025	15,025
K027	CLINTON CO PUBLIC LIBRARY	0.002437%	-	1,146	1,146
K028	CITY OF MARION	0.030236%	-	14,224	14,224
K029	CITY OF BURKESVILLE	0.021536%	-	10,131	10,131
K030	OWENSBORO BD OF ED	0.305700%	-	143,814	143,814
K032	ELLIOTT CO AMB SERVICE	0.000000%	-	-	-
K033	ESTILL CO BD OF EDUCATION	0.112195%	-	52,781	52,781
K034	LEX/FAYETTE URBAN CO GOVT	3.127581%	-	1,471,347	1,471,347
K035	LICKING VALLEY COM ACTION	0.073984%	-	34,805	34,805
K036	FLOYD CO SCHOOLS	0.358645%	-	168,722	168,722
K038	FULTON CITY SCHOOLS	0.020412%	-	9,603	9,603
K039	GALLATIN CO PUBLIC LIB	0.007296%	-	3,432	3,432
K040	GARRARD CO BD OF ED	0.124180%	-	58,420	58,420
K041	CITY OF WILLIAMSTOWN	0.071103%	-	33,450	33,450
K042	GRAVES CO BD OF ED	0.194397%	-	91,453	91,453
K043	CITY OF LEITCHFIELD	0.055567%	-	26,141	26,141
K044	CITY OF GREENSBURG	0.030644%	-	14,416	14,416
K045	GREENUP CO BD OF ED	0.144091%	-	67,787	67,787
K046	CITY OF HAWESVILLE	0.017209%	-	8,096	8,096
K047	HARDIN CO BD OF ED	0.808788%	-	380,488	380,488
K048	HARLAN INDEPENDENT SCHOOL	0.031265%	-	14,708	14,708
K049	CITY OF CYNTHIANA	0.062348%	-	29,331	29,331
K050	CAVERNA INDEPENDENT SCH	0.044237%	-	20,811	20,811
K052	HENRY CO BD OF EDUCATION	0.113628%	-	53,455	53,455
K055	JACKSON CO CONSERV DIST	0.000000%	-	-	-

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
K057	JESSAMINE CO PUBLIC LIBRA	0.063275%	-	29,767	29,767
K058	JOHNSON CO BD OF ED	0.159233%	-	74,910	74,910
K060	LKLP COMM ACTION COUNCIL	0.347600%	-	163,526	163,526
K061	BARBOURVILLE CITY SCHOOLS	0.021702%	-	10,210	10,210
K062	LARUE CO BD OF EDUCATION	0.105782%	-	49,764	49,764
K063	LONDON UTILITY COMM	0.058170%	-	27,366	27,366
K064	CITY OF LOUISA	0.020827%	-	9,798	9,798
K065	CITY OF BEATTYVILLE	0.025478%	-	11,986	11,986
K066	LESLIE CO PUBLIC LIBRARY	0.006414%	-	3,017	3,017
K067	LETCHER CO BD OF ED	0.150886%	-	70,983	70,983
K068	LEWIS CO BD OF ED	0.091654%	-	43,118	43,118
K069	LINCOLN CO PUBLIC LIBRARY	0.007122%	-	3,350	3,350
K070	LIVINGSTON CO CONSERV DIS	0.001939%	-	912	912
K071	CITY OF RUSSELLVILLE	0.077283%	-	36,357	36,357
K072	LYON CO BD OF EDUCATION	0.049571%	-	23,320	23,320
K073	PADUCAH BOARD OF ED	0.155848%	-	73,318	73,318
K074	MCCREARY CO WATER DIST	0.051065%	-	24,023	24,023
K075	CITY OF CALHOUN	0.007667%	-	3,607	3,607
K077	MAGOFFIN CO LIBRARY	0.001667%	-	784	784
K078	CITY OF LEBANON	0.071406%	-	33,592	33,592
K079	CITY OF BENTON	0.054913%	-	25,833	25,833
K080	MARTIN COUNTY LIBRARY	0.004985%	-	2,345	2,345
K081	MAYSVILLE UTILITY COMM	0.000000%	-	-	-
K082	CITY OF MULDRAGH	0.008832%	-	4,155	4,155
K083	CITY OF FRENCHBURG	0.010195%	-	4,796	4,796
K085	METCALFE HEALTH CARE CTN	0.060800%	-	28,603	28,603
K086	MONROE CO CONSERV DIST	0.002293%	-	1,079	1,079
K087	MONTGOMERY CO BD OF ED	0.206732%	-	97,256	97,256
K088	GATEWAY COMM SER ORGANIZ	0.208991%	-	98,318	98,318
K089	MUHLNBERG CO BD OF ED	0.275671%	-	129,687	129,687
K090	NELSON COUNTY BD OF ED	0.259717%	-	122,182	122,182
K091	CITY OF CARLISLE	0.030346%	-	14,276	14,276
K092	OHIO CO LIBRARY	0.012380%	-	5,824	5,824
K093	OLDHAM CO LIBRARY BD	0.029511%	-	13,883	13,883
K094	OWEN CO PUBLIC LIBRARY	0.008221%	-	3,868	3,868
K095	OWSLEY CO PUBLIC LIBRARY	0.002070%	-	974	974
K096	PENDLETON CO LIBRARY	0.008538%	-	4,017	4,017
K097	PERRY CO BD OF EDUCATION	0.221995%	-	104,436	104,436
K098	PIKEVILLE INDEPENDENT SCH	0.039421%	-	18,545	18,545
K099	CITY OF STANTON	0.007025%	-	3,305	3,305
K100	SOMERSET BD OF EDUCATION	0.064191%	-	30,198	30,198
K101	CITY OF MOUNT OLIVET	0.000737%	-	347	347
K102	ROCKCASTLE CONSERV DIST	0.002035%	-	957	957
K103	CITY OF MOREHEAD	0.056543%	-	26,600	26,600
K104	RUSSELL CO CONS DIST	0.000565%	-	266	266
K105	CITY OF GEORGETOWN	0.150407%	-	70,758	70,758
K106	CITY OF SHELBYVILLE	0.059148%	-	27,826	27,826
K107	FRANKLIN/SIMPSON PARKS BD	0.005282%	-	2,485	2,485
K108	CITY OF TAYLORSVILLE	0.036061%	-	16,965	16,965
K109	CAMPBELLSVLE MUN WTR&SEWR	0.070070%	-	32,964	32,964
K110	TODD COUNTY WATER DIST	0.013842%	-	6,512	6,512
K111	CITY OF CADIZ	0.030645%	-	14,417	14,417
K112	TRIMBLE CO LIBRARY	0.008683%	-	4,085	4,085
K113	UNION CO BD OF EDUCATION	0.125922%	-	59,239	59,239
K114	CITY OF BOWLING GREEN	0.454814%	-	213,964	213,964
K115	CITY OF SPRINGFIELD	0.022290%	-	10,486	10,486
K116	WAYNE CO BD OF ED	0.180232%	-	84,789	84,789
K117	WEBSTER CO PUBLIC LIBRARY	0.006060%	-	2,851	2,851
K118	WHITLEY CO BD OF ED	0.241567%	-	113,643	113,643
K119	WOLFE COUNTY LIBRARY	0.002615%	-	1,230	1,230
K120	CITY OF VERSAILLES	0.092426%	-	43,481	43,481
K137	KY MAGISTRATES/COMM ASSOC	0.008644%	-	4,067	4,067
K141	GRANT CO PLANNING COMM	0.001724%	-	811	811
K181	WESTERN LEWIS-RECTORVILLE	0.008381%	-	3,943	3,943
K200	CITY OF FERGUSON	0.000000%	-	-	-
K214	GREEN RIVER EDUC COOP	0.009570%	-	4,502	4,502
K219	NORTHERN KY WATER SER DIS	0.360504%	-	169,596	169,596

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
K237	KY CO JUDGE/EX ASSOC	0.008119%	-	3,820	3,820
K256	JEFFERSONTOWN FIRE DIST	0.004801%	-	2,259	2,259
K314	KY LEGAL AID	0.080067%	-	37,667	37,667
K315	MT WASHINGTON FIRE P DIST	0.002361%	-	1,111	1,111
K319	CITY OF SILVER GROVE	0.006149%	-	2,893	2,893
K337	KY COUNCIL OF ADD'S	0.003822%	-	1,798	1,798
K356	ST MATTHEWS FIRE DIST.	0.002770%	-	1,303	1,303
K414	CITY OF SMITHS GROVE	0.000000%	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	0.000569%	-	268	268
K459	CITY OF LAKESIDE PARK	0.002658%	-	1,250	1,250
K519	CITY OF MELBOURNE	0.001294%	-	609	609
K559	CITY OF TAYLOR MILL	0.016321%	-	7,678	7,678
K614	WARREN CO PUBLIC LIBRARY	0.047485%	-	22,339	22,339
K619	CAMPBELL CO CONS DISPATCH	0.056598%	-	26,626	26,626
K659	CITY OF EDGEWOOD	0.036175%	-	17,018	17,018
K719	CENTRAL CAMPBELL CO FIRE	0.001359%	-	639	639
K759	LAKESIDE/CRESTVIEWHLS POL	0.002406%	-	1,132	1,132
K856	HIGHVIEW FIRE DISTRICT	0.000000%	-	-	-
K859	CITY OF FORT MITCHELL	0.025874%	-	12,172	12,172
K959	HOUSING AUTH OF COVINGTON	0.057052%	-	26,840	26,840
L002	ALLEN CO CONSERVATION DIS	0.002291%	-	1,078	1,078
L003	ANDERSON PUBLIC LIBRARY	0.015615%	-	7,346	7,346
L004	CITY OF BARLOW	0.001315%	-	619	619
L005	CITY OF GLASGOW	0.133656%	-	62,877	62,877
L006	BATH CO WATER DISTRICT	0.010286%	-	4,839	4,839
L007	BELL CO COURT CLERK	0.009490%	-	4,464	4,464
L008	BOONE CO BD OF ED	1.088502%	-	512,078	512,078
L009	CITY OF PARIS	0.156970%	-	73,845	73,845
L010	FIVCO AREA DEVELOPMT DIST	0.035661%	-	16,776	16,776
L011	DANVILLE BOYLE CO REC	0.000000%	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	0.004355%	-	2,049	2,049
L013	BREATHITT CO PUBLIC LIB	0.006897%	-	3,245	3,245
L014	BRECKINRIDGE CO CLERK OFF	0.011353%	-	5,341	5,341
L015	CITY OF MT WASHINGTON	0.085490%	-	40,218	40,218
L016	BUTLER CO AMBULANCE SVC	0.024173%	-	11,372	11,372
L018	MURRAY PUBLIC SCHOOLS	0.163845%	-	77,080	77,080
L021	CITY OF CARROLLTON	0.056673%	-	26,661	26,661
L022	NORTHEAST KY CAA	0.115753%	-	54,455	54,455
L023	CITY OF LIBERTY	0.032894%	-	15,475	15,475
L024	HOPKINSVLE CHRIST LIBRARY	0.012377%	-	5,823	5,823
L025	CITY OF WINCHESTER	0.100773%	-	47,408	47,408
L026	DANIEL BOONE COMM AGENCY	0.138589%	-	65,198	65,198
L027	CITY OF ALBANY	0.044605%	-	20,984	20,984
L028	CRITTENDEN/LIV CO WAT DIS	0.016764%	-	7,886	7,886
L029	CUMBERLAND CO SOIL & WAT	0.001177%	-	554	554
L031	EDMONSON CO AMBULANCE DIS	0.014035%	-	6,603	6,603
L032	SANDY HOOK WATER DISTRICT	0.008285%	-	3,898	3,898
L033	CITY OF IRVINE	0.021143%	-	9,947	9,947
L035	CITY OF FLEMINGSBURG	0.024139%	-	11,356	11,356
L036	FLOYD CO LIBRARY	0.016049%	-	7,550	7,550
L038	FULTON CO LIBRARY	0.004169%	-	1,961	1,961
L039	CITY OF WARSAW	0.010432%	-	4,908	4,908
L041	GRANT CO PUBLIC LIBRARY	0.011947%	-	5,620	5,620
L042	MAYFIELD CITY SCHOOLS	0.127829%	-	60,136	60,136
L043	LEITCHFIELD UTILITY COMM	0.051280%	-	24,124	24,124
L044	GREEN CO AMBULANCE SVC	0.014380%	-	6,765	6,765
L045	RACELAND BOARD OF EDUC	0.039850%	-	18,747	18,747
L046	HANCOCK CO PUBLIC LIBRARY	0.009566%	-	4,500	4,500
L047	WEST POINT INDEPENDENT SC	0.000000%	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	0.007851%	-	3,693	3,693
L050	CITY OF MUNFORDVILLE	0.004424%	-	2,081	2,081
L051	HENDERSON CO WATER DIST	0.017138%	-	8,062	8,062
L052	CITY OF EMINENCE	0.010937%	-	5,145	5,145
L054	DAWSON SPRINGS PUBLIC SCH	0.032888%	-	15,472	15,472
L057	CITY OF NICHOLASVILLE	0.244701%	-	115,118	115,118
L058	PAINTSVILLE BD OF ED	0.033725%	-	15,866	15,866
L060	KNOTT CO SOIL CONV DIST	0.001256%	-	591	591

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
L061	CITY OF BARBOURVILLE	0.028571%	-	13,441	13,441
L062	CITY OF HODGENVILLE	0.044399%	-	20,887	20,887
L063	LAUREL CO PUBLIC LIB DIST	0.033963%	-	15,978	15,978
L064	LOUISA WATER & SEWER COMM	0.018207%	-	8,565	8,565
L065	LEE CO PUBLIC LIBRARY	0.004006%	-	1,885	1,885
L066	CITY OF HYDEN	0.003503%	-	1,648	1,648
L067	LETCHER COUNTY CONS DIST	0.001767%	-	831	831
L068	HOUSING AUTH OF VANCEBURG	0.002794%	-	1,314	1,314
L069	STANFORD WATER COMMISSION	0.020906%	-	9,835	9,835
L071	RUSSELLVILLE CITY SCHOOLS	0.054173%	-	25,485	25,485
L072	CITY OF EDDYVILLE	0.013718%	-	6,454	6,454
L073	CITY OF PADUCAH	0.321860%	-	151,417	151,417
L074	HOUSING AUTH MCREARY CO	0.005219%	-	2,455	2,455
L075	CITY OF LIVERMORE	0.008094%	-	3,808	3,808
L076	BEREA BD OF ED	0.051185%	-	24,080	24,080
L077	CITY OF SALYERSVILLE	0.022313%	-	10,497	10,497
L078	MARION FREE PUBLIC LIBRAR	0.008341%	-	3,924	3,924
L079	MARSHALL CO SOIL & WATER	0.001331%	-	626	626
L080	MARTIN CO CONSERV DIST	0.000561%	-	264	264
L082	MEADE CO BD OF ED	0.238906%	-	112,392	112,392
L083	MENIFEE CO PUBLIC LIBRARY	0.002522%	-	1,186	1,186
L084	BURGIN INDEPENDENT SCH	0.016011%	-	7,532	7,532
L085	METCALFE CO PUBLIC LIB	0.005129%	-	2,413	2,413
L086	CITY OF TOMPKINSVILLE	0.033296%	-	15,664	15,664
L087	MONTGOMERY CO SAN DIST #2	0.003407%	-	1,603	1,603
L088	MORGAN COUNTY LIBRARY	0.004960%	-	2,333	2,333
L090	CITY OF NEW HAVEN	0.003280%	-	1,543	1,543
L091	NICHOLAS COUNTY LIBRARY	0.001377%	-	648	648
L092	OHIO CO WATER DIST	0.036626%	-	17,230	17,230
L093	LAGRANGE UTILITY COMM	0.025323%	-	11,913	11,913
L096	PENDLETON COUNTY WATER	0.010928%	-	5,141	5,141
L099	POWELLS VALLEY WATER DIST	0.008032%	-	3,779	3,779
L100	SCIENCE HILL BD OF ED	0.023254%	-	10,940	10,940
L102	CITY OF MOUNT VERNON	0.046961%	-	22,092	22,092
L103	MOREHEAD UTILITY PLANT BD	0.092947%	-	43,726	43,726
L104	LAKE CUMBERLAND ADD	0.086696%	-	40,785	40,785
L105	GEORGETOWN/SCOTT CO PARKS	0.031055%	-	14,610	14,610
L106	TRIPLE S PLANNING & ZONIN	0.006192%	-	2,913	2,913
L107	CITY OF FRANKLIN	0.083833%	-	39,439	39,439
L108	SPENCER CO FIRE DIST	0.003855%	-	1,814	1,814
L109	CAMPBELLSVILLE CITY SCHOO	0.058299%	-	27,426	27,426
L110	CITY OF ELKTON	0.026170%	-	12,311	12,311
L111	HOUSING AUTH OF CADIZ	0.004183%	-	1,968	1,968
L112	CITY OF BEDFORD	0.004342%	-	2,043	2,043
L113	UNION CO PLANNING COMM	0.002179%	-	1,025	1,025
L114	WARREN COUNTY BD OF ED	0.725781%	-	341,438	341,438
L115	WASHINGTON CO SCHOOLS	0.088294%	-	41,537	41,537
L118	CORBIN BD OF ED	0.120018%	-	56,462	56,462
L119	CITY OF CAMPTON	0.013353%	-	6,282	6,282
L120	FALLING SPRINGS ARTS	0.018619%	-	8,759	8,759
L141	CORINTH WATER DISTRICT	0.003280%	-	1,543	1,543
L156	CITY OF LYNDON	0.008408%	-	3,955	3,955
L159	ELSMERE FIRE PROTECTION	0.002053%	-	966	966
L256	CITY OF HURSTBOURNE	0.005080%	-	2,390	2,390
L356	EASTWOOD FIRE PROT DIST	0.000000%	-	-	-
L456	HARRODS CREEK FIRE DIST	0.000000%	-	-	-
L656	FERN CREEK FIRE PROT DIST	0.015881%	-	7,471	7,471
L756	PLEASURE RIDGE PARK FIRE	0.011868%	-	5,583	5,583
L959	NORTHERN KY CONV CTR CORP	0.049632%	-	23,349	23,349
M001	COLUMBIA/ADAIR UTILITIES	0.033390%	-	15,708	15,708
M003	LAWBG-ANDERSON PLAN COMM	0.000678%	-	319	319
M005	GLASGOW WATER COMPANY	0.089148%	-	41,939	41,939
M006	GATEWAY AREA DEV DISTRICT	0.047256%	-	22,231	22,231
M007	MIDDLESBORO CITY SCHOOL	0.061475%	-	28,920	28,920
M008	WALTON/VERONA BD OF ED	0.086965%	-	40,912	40,912
M009	PARIS BOURBON CO LIBRARY	0.013525%	-	6,363	6,363
M010	BOYD CO BD OF ED	0.246719%	-	116,067	116,067

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County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
M011	BOYLE COUNTY BD OF EDUC	0.108283%	-	50,941	50,941
M012	EAST PENDLETON WATER DIST	0.011848%	-	5,574	5,574
M013	BREATHITT CO SOIL CONSERV	0.000879%	-	414	414
M014	CITY OF HARDINSBURG	0.010609%	-	4,991	4,991
M015	BULLITT CO FISCAL COURT	0.258363%	-	121,545	121,545
M017	CITY OF FREDONIA	0.001156%	-	544	544
M018	CALLOWAY CO PUBLIC LIBRAR	0.012474%	-	5,868	5,868
M019	CAMPBELL CO COURTHOUSE	0.003025%	-	1,423	1,423
M020	CITY OF BARDWELL	0.015920%	-	7,489	7,489
M021	CARROLL CO WATER DISTRICT	0.019682%	-	9,259	9,259
M022	CITY OF OLIVE HILL	0.024710%	-	11,625	11,625
M023	E CASEY CO WATER DISTRICT	0.010224%	-	4,810	4,810
M024	CHRISTIAN CO BD OF ED	0.500154%	-	235,294	235,294
M025	WINCHESTER MUNICIPAL UTIL	0.110014%	-	51,755	51,755
M026	CLAY COUNTY 911 BOARD	0.008331%	-	3,919	3,919
M027	HOUSING AUTH OF ALBANY	0.004656%	-	2,190	2,190
M029	CUMBERLAND CO FISCAL CT	0.036328%	-	17,090	17,090
M030	DAVIESS CO BD OF EDUC	0.601722%	-	283,076	283,076
M031	EDMONSON CO CONSERV DIST	0.000979%	-	461	461
M033	IRVINE MUNICIPAL UTILITY	0.024082%	-	11,329	11,329
M034	FAYETTE CO BD EDUCATION	2.696310%	-	1,268,459	1,268,459
M035	FLEMING COUNTY LIBRARY	0.005675%	-	2,670	2,670
M037	FRANKLIN CO BD OF ED	0.390903%	-	183,897	183,897
M038	HICKMAN/FULTON RIV PRT AU	0.013412%	-	6,310	6,310
M039	GALLATIN CO WATER DIS	0.008680%	-	4,083	4,083
M040	GARRARD CO PUBLIC LIBRARY	0.008227%	-	3,870	3,870
M041	GRANT CO BD OF ED	0.218536%	-	102,809	102,809
M042	CITY OF MAYFIELD	0.035751%	-	16,819	16,819
M043	CITY OF CANEVILLE	0.003189%	-	1,500	1,500
M044	GREEN/TAYLOR WATER DIST	0.015416%	-	7,252	7,252
M045	CITY OF FLATWOODS	0.046024%	-	21,652	21,652
M046	CITY OF LEWISPORT	0.024007%	-	11,294	11,294
M047	HARDIN CO PUBLIC LIBRARY	0.011400%	-	5,363	5,363
M048	CITY OF BENHAM	0.007665%	-	3,606	3,606
M049	HARRISON CO CONSERVA DIST	0.002270%	-	1,068	1,068
M050	HART CO CONSERVATION DIST	0.001596%	-	751	751
M051	HENDERSON CO BD OF ED	0.360321%	-	169,510	169,510
M052	HENRY CO LIBRARY	0.007587%	-	3,569	3,569
M054	CITY OF DAWSON SPRINGS	0.019240%	-	9,051	9,051
M056	JEFF CO MED CTR STM & CHL	0.042637%	-	20,058	20,058
M057	NICH-VLE/JESS CO PK & REC	0.016499%	-	7,762	7,762
M058	CITY OF PAINTSVILLE	0.107639%	-	50,638	50,638
M059	KENTON COUNTY FISCAL CT	0.423497%	-	199,231	199,231
M060	CITY OF HINDMAN	0.001584%	-	745	745
M061	KNOX CO E M S	0.048517%	-	22,824	22,824
M062	LARUE CO WATER DIST #1	0.006052%	-	2,847	2,847
M064	HOUSING AUTH/ LAWRENCE CO	0.005760%	-	2,710	2,710
M065	LEE CO SOIL CONSERV DIST	0.000000%	-	-	-
M067	JENKINS BD OF ED	0.023896%	-	11,242	11,242
M068	CITY OF VANCEBURG	0.011766%	-	5,535	5,535
M069	CITY OF STANFORD	0.006247%	-	2,939	2,939
M070	LEDBETTER WATER DISTRICT	0.008731%	-	4,107	4,107
M073	W MCCracken CO WATER DIST	0.000000%	-	-	-
M075	CITY OF SACRAMENTO	0.005871%	-	2,762	2,762
M076	CITY OF RICHMOND	0.221377%	-	104,145	104,145
M077	MAGOFFIN CO COURT CLERK	0.005417%	-	2,548	2,548
M078	LEBANON WATER WORKS	0.035206%	-	16,562	16,562
M079	MARSHALL CO REF DISP DIST	0.020356%	-	9,576	9,576
M081	CITY OF MAYSVILLE	0.112194%	-	52,781	52,781
M082	CITY OF BRANDENBURG	0.017314%	-	8,145	8,145
M084	MERCER CO BOARD OF ED	0.137892%	-	64,870	64,870
M085	CITY OF EDMONTON	0.029275%	-	13,772	13,772
M087	MT STERL/MONTGOMERY LIB	0.013958%	-	6,566	6,566
M088	MORGAN CO CONSERVAT DIST	0.001267%	-	596	596
M090	BARDSTOWN BD OF ED	0.188229%	-	88,551	88,551
M091	NICHOLAS CO WATER DIST	0.004638%	-	2,182	2,182
M092	CITY OF BEAVER DAM	0.030253%	-	14,232	14,232

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
M093	OLDHAM CO WATER DIST	0.055894%	-	26,295	26,295
M096	CITY OF FALMOUTH	0.025375%	-	11,937	11,937
M097	E KY CONCEN EMPLOY PRO	0.048633%	-	22,879	22,879
M098	PIKE CO HOUSING AUTHORITY	0.009803%	-	4,612	4,612
M099	BEECH FORK WATER COMM	0.010557%	-	4,966	4,966
M100	PULASKI CO BD OF ED	0.424723%	-	199,808	199,808
M104	RUSSELL CO PUBLIC LIBRARY	0.010949%	-	5,151	5,151
M105	SCOTT COUNTY LIBRARY	0.038405%	-	18,067	18,067
M106	SHELBY CO BD OF ED	0.352726%	-	165,937	165,937
M107	FRANKLIN ELECTRIC PLNT BD	0.059907%	-	28,183	28,183
M108	SPENCER CO PUBLIC LIB	0.007961%	-	3,745	3,745
M109	CITY OF CAMPBELLSVILLE	0.078663%	-	37,006	37,006
M110	CITY OF GUTHRIE	0.022487%	-	10,579	10,579
M111	TRIGG CO CONS DISTRICT	0.001406%	-	661	661
M112	CITY OF MILTON	0.010525%	-	4,951	4,951
M113	CITY OF STURGIS	0.015865%	-	7,464	7,464
M115	WASHINGTON CO LIBRARY BD	0.004943%	-	2,325	2,325
M116	WAYNE CO PUBLIC LIBRARY	0.007464%	-	3,511	3,511
M117	WEBSTER CO BD OF ED	0.113374%	-	53,336	53,336
M118	WHITLEY CO FISCAL COURT	0.174231%	-	81,966	81,966
M119	WOLFE CO FISCAL COURT	0.046019%	-	21,649	21,649
M120	WOODFORD COUNTY LIBRARY	0.017854%	-	8,399	8,399
M215	SHEPHER/BULLITT CO TOURIST	0.020749%	-	9,761	9,761
M315	CITY OF PIONEER VILLAGE	0.001635%	-	769	769
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	-	-	-
M415	BULLITT CO SANITATION DIS	0.000000%	-	-	-
N001	ADAIR CO CONSERVATION DIS	0.004440%	-	2,089	2,089
N006	HOUSING AUTH OWINGSVILLE	0.001256%	-	591	591
N007	PINEVILLE BD OF EDUCATION	0.022454%	-	10,563	10,563
N008	CITY OF FLORENCE	0.195206%	-	91,833	91,833
N009	CITY OF MILLERSBURG	0.001899%	-	893	893
N010	BOYD CO PUBLIC LIBRARY	0.022577%	-	10,621	10,621
N011	CITY OF PERRYVILLE	0.000920%	-	433	433
N012	CITY OF BROOKSVILLE	0.008232%	-	3,873	3,873
N013	MIDDLE KY COMM ACT PART	0.086774%	-	40,822	40,822
N014	CITY OF IRVINGTON	0.006754%	-	3,177	3,177
N015	BULLITT CO CONSERVAT DIST	0.001194%	-	562	562
N017	PRINCETON ELECTRIC PL BD	0.051085%	-	24,033	24,033
N018	MURRAY/CALLOWAY CO AIRPRT	0.001672%	-	787	787
N020	CARLISLE CO SANIT DIST 1	0.002934%	-	1,380	1,380
N021	CARROLLTON UTILITIES COMM	0.061062%	-	28,726	28,726
N022	CITY OF GRAYSON	0.010929%	-	5,141	5,141
N025	EAST CLARK CO WATER DIST	0.013269%	-	6,242	6,242
N029	CUMBERLAND CO PUBLIC LIB	0.003808%	-	1,791	1,791
N033	ESTILL CO WATER DIST NO 1	0.013299%	-	6,256	6,256
N035	HOUSING AUTH FLEMINGSBURG	0.001980%	-	931	931
N036	PRESTONSBURG CITY UTIL	0.085039%	-	40,006	40,006
N037	FRANKFORT INDEP SCHOOLS	0.046047%	-	21,662	21,662
N038	HOUSING AUTH OF HICKMAN	0.006422%	-	3,021	3,021
N041	BULLOCK PEN WATER DIST	0.027792%	-	13,075	13,075
N042	PURCHASE AREA DEV DIST	0.083603%	-	39,330	39,330
N043	GRAYSON CO LIBRARY	0.009166%	-	4,312	4,312
N044	HOUSING AUTH OF GREENSBUR	0.000000%	-	-	-
N045	KENTUCKY ED DEV CORP	0.022828%	-	10,739	10,739
N047	ELIZABETHTOWN BD OF EDUC	0.096819%	-	45,548	45,548
N049	CYNTHIANA HARRISON CO JPC	0.003199%	-	1,505	1,505
N050	CITY OF HORSE CAVE	0.009031%	-	4,249	4,249
N051	CITY OF HENDERSON	0.278979%	-	131,244	131,244
N052	CITY OF NEW CASTLE	0.005354%	-	2,519	2,519
N054	CITY OF MADISONVILLE	0.349637%	-	164,484	164,484
N057	NICHOLASVILLE HOUSING AUT	0.001890%	-	889	889
N058	JOHNSON CO LIBRARY	0.012171%	-	5,726	5,726
N060	KNOTT CO WATER & SEWER	0.026655%	-	12,540	12,540
N061	KNOX CO SOIL CONSERV DIS	0.001232%	-	580	580
N063	CUMBERLAND VAL AREA DEV	0.039885%	-	18,764	18,764
N065	THREE FORKS REG JAIL	0.044974%	-	21,158	21,158
N067	HOUSING ORIENTED MINISTRI	0.013920%	-	6,549	6,549

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
N068	GAR,QUI,KY-O-HTS WTR DIST	0.008454%	-	3,977	3,977
N069	CITY OF CRAB ORCHARD	0.001498%	-	705	705
N071	CITY OF AUBURN	0.013689%	-	6,440	6,440
N072	LYON CO AMBULANCE SERVICE	0.023630%	-	11,117	11,117
N075	CITY OF ISLAND	0.005550%	-	2,611	2,611
N076	MADISON CO EMS	0.003322%	-	1,563	1,563
N077	MAGOFFIN CO WATER DIST	0.011151%	-	5,246	5,246
N078	CENTRAL KY COMM ACTION	0.268533%	-	126,329	126,329
N079	BENTON ELECTRIC SYSTEM	0.034781%	-	16,362	16,362
N080	MARTIN CO WATER DISTRICT	0.000000%	-	-	-
N081	BUFFALO TRACE AR DEV DIST	0.056522%	-	26,590	26,590
N082	MEADE CO WATER DISTRICT	0.016803%	-	7,905	7,905
N084	MERCER CO PUBLIC LIBRARY	0.013806%	-	6,495	6,495
N085	METCALFE CO CONSERV DIST	0.001184%	-	557	557
N087	CITY OF MT STERLING	0.036538%	-	17,189	17,189
N088	MORGAN CO AMBULANCE SERV	0.017136%	-	8,062	8,062
N089	MUHLNBERG CO WATER DIST	0.030392%	-	14,298	14,298
N090	BARDSTOWN-NELSON CO TOURI	0.007942%	-	3,736	3,736
N092	CITY OF HARTFORD	0.031058%	-	14,611	14,611
N093	CITY OF LAGRANGE	0.029895%	-	14,064	14,064
N094	CITY OF OWENTON	0.002729%	-	1,284	1,284
N097	KY VALLEY ED COOPERATIVE	0.003796%	-	1,786	1,786
N098	PIKE CO LIBRARY DISTRICT	0.029608%	-	13,929	13,929
N099	CITY OF CLAY CITY	0.007898%	-	3,716	3,716
N100	CITY OF BURNSIDE	0.010281%	-	4,837	4,837
N103	HOUSING AUTH OF MOREHEAD	0.015854%	-	7,458	7,458
N104	CITY OF JAMESTOWN	0.038399%	-	18,065	18,065
N106	W SHELBY WATER DISTRICT	0.008354%	-	3,930	3,930
N107	SIMPSON CO CONSER DIST	0.000995%	-	468	468
N110	LOGAN/TODD REG. WATER COM	0.024235%	-	11,401	11,401
N111	BARKLEY LAKE WATER DIST	0.024848%	-	11,690	11,690
N112	TRIMBLE CO WATER DIST	0.008219%	-	3,867	3,867
N113	UNION CO LIBRARY BD	0.008430%	-	3,966	3,966
N114	BOWLING GRN MUNICIPAL UTI	0.510804%	-	240,304	240,304
N115	WASHINGTON CO CONSER DIST	0.001302%	-	613	613
N116	MONTICELLO UTILITY COMM	0.037857%	-	17,810	17,810
N117	CITY OF DIXON	0.001291%	-	607	607
N118	CITY OF WILLIAMSBURG	0.073477%	-	34,567	34,567
N119	WOLFE CO CONSER DISTRICT	0.001496%	-	704	704
N120	WOODFORD CO PLAN ZONING	0.008911%	-	4,192	4,192
N959	N KY CONV & VISITORS BUR	0.034724%	-	16,336	16,336
P001	HOUSING AUTH OF COLUMBIA	0.003224%	-	1,517	1,517
P005	GLASGOW ELECTRIC PLANT BD	0.136916%	-	64,411	64,411
P006	BATH COUNTY E.M.S.	0.009825%	-	4,622	4,622
P007	CITY OF PINEVILLE	0.011084%	-	5,214	5,214
P008	BOONE CO PLANNING COMM	0.036425%	-	17,136	17,136
P009	HOUSING AUTHORITY PARIS	0.006468%	-	3,043	3,043
P010	REGIONAL PUBLIC SAFETY	0.026667%	-	12,545	12,545
P011	CITY OF JUNCTION CITY	0.003308%	-	1,556	1,556
P013	CITY OF JACKSON	0.043190%	-	20,318	20,318
P014	BRECKINRIDGE CO PUBLIC LI	0.009974%	-	4,692	4,692
P015	CITY OF LEBANON JUNCTION	0.009803%	-	4,612	4,612
P017	PRINCETON WATER/WASTEWATE	0.025363%	-	11,932	11,932
P018	MURRAY/CALLOWAY TRANS AUT	0.029094%	-	13,687	13,687
P022	RATTLESNAKE RIDGE WATER	0.021338%	-	10,038	10,038
P023	LIBERTY TOURISM	0.002633%	-	1,239	1,239
P025	CLARK CO CONSVATION DIST	0.000966%	-	454	454
P033	ESTILL COUNTY EMS	0.000000%	-	-	-
P035	FLEMING CO DISPATCH	0.005986%	-	2,816	2,816
P037	COMMUNITY ACTION KENTUCKY	0.016659%	-	7,837	7,837
P038	HICKMAN ELECTRIC SYSTEM	0.014476%	-	6,810	6,810
P041	CITY OF DRY RIDGE	0.013354%	-	6,282	6,282
P043	CITY OF CLARKSON	0.005469%	-	2,573	2,573
P045	GREENUP CO ENVIR COMM	0.007421%	-	3,491	3,491
P047	CITY OF WEST POINT	0.000000%	-	-	-
P048	HARLAN COUNTY C A A	0.051199%	-	24,086	24,086
P049	HOUSING AUTHORITY OF CYNT	0.015221%	-	7,161	7,161

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
P050	HART CO SOLID WASTE SVC	0.029508%	-	13,882	13,882
P051	HENDERSON MUN POWER&LIGHT	0.148039%	-	69,644	69,644
P052	LITTLE KY RV WS CONV DIST	0.002340%	-	1,101	1,101
P054	HOUSING AUTH DAWSON SPG	0.010263%	-	4,828	4,828
P057	VALLEY VIEW FERRY AUTHORI	0.008892%	-	4,183	4,183
P061	BARBOURVILLE UTILITY COMM	0.090476%	-	42,564	42,564
P063	LAUREL CO WATER DIST #2	0.032587%	-	15,330	15,330
P066	HYDEN LESLIE COUNTY WATER DISTRICT	0.018275%	-	8,597	8,597
P068	LEWIS CO PUBLIC LIBRARY	0.003848%	-	1,810	1,810
P069	LINCOLN CO CLERK	0.014443%	-	6,795	6,795
P071	LOGAN CO CONS DISTRICT	0.004154%	-	1,954	1,954
P072	LYON CO WATER DISTRICT	0.006298%	-	2,963	2,963
P075	MCLEAN CO REG WATER COMM	0.007583%	-	3,567	3,567
P076	MADISON CO PUBLIC LIBRARY	0.046154%	-	21,713	21,713
P077	SALYERS/MAG CO JOINT HOUS	0.003621%	-	1,703	1,703
P078	MARION CO CONSERVAT DIST	0.001194%	-	562	562
P079	CITY OF CALVERT CITY	0.046207%	-	21,738	21,738
P081	MASON COUNTY LIBRARY	0.005470%	-	2,573	2,573
P084	ANDERSON-DEAN COMM PARK	0.004073%	-	1,916	1,916
P087	MONTGOMERY CTY WATER DIST	0.002452%	-	1,154	1,154
P088	MORGAN CO WATER DIST	0.014971%	-	7,043	7,043
P089	MUHLENBERG WATER DIST #3	0.010201%	-	4,799	4,799
P090	NORTH NELSON WATER DIST	0.009315%	-	4,382	4,382
P092	OHIO CO REG WASTEWATER D	0.009541%	-	4,488	4,488
P097	KY RIVER AREA DEV DIST	0.064055%	-	30,134	30,134
P100	LAKE CUMBERLAND CAA, INC	0.132361%	-	62,268	62,268
P103	MOREHEAD TOURISM COMMISSI	0.008955%	-	4,213	4,213
P104	RUSSELL CO TOURIST COMM	0.002517%	-	1,184	1,184
P105	GEORGETOWN/SCOTT TOURISM	0.005862%	-	2,758	2,758
P106	MULTI PURPOSE COMM ACTION	0.015523%	-	7,303	7,303
P107	SIMPSON CO LIBRARY DIST	0.007489%	-	3,523	3,523
P110	TODD COUNTY CONSERVATION DISTRICT	0.000148%	-	70	70
P111	JOHN L STREET LIBRARY	0.006396%	-	3,009	3,009
P113	STURGIS HOUSING AUTHORITY	0.001074%	-	505	505
P115	HOUSING AUTH SPRINGFIELD	0.003023%	-	1,422	1,422
P116	CITY OF MONTICELLO	0.008500%	-	3,999	3,999
P117	CITY OF CLAY	0.010365%	-	4,876	4,876
P120	WOODFORD CO CONSERV DIST	0.002707%	-	1,273	1,273
P959	CITY OF CRESTVIEW HILLS	0.009708%	-	4,567	4,567
R003	SOUTH ANDERSON WATER DIST	0.009807%	-	4,614	4,614
R005	BARREN CO SOIL CONS DIS	0.000487%	-	229	229
R008	BOONE CO LIBRARY DIST	0.122001%	-	57,394	57,394
R010	ASHLAND BD OF ED	0.184553%	-	86,822	86,822
R011	DANVILLE BOYLE PLANNING	0.003219%	-	1,514	1,514
R013	BREATHITT COUNTY WATER DISTRICT	0.007314%	-	3,441	3,441
R015	CITY OF SHEPHERDSVILLE	0.059963%	-	28,209	28,209
R017	CITY OF PRINCETON	0.021619%	-	10,170	10,170
R018	MURRAY ELECTRIC SYSTEM	0.097566%	-	45,899	45,899
R019	FORT THOMAS BOARD OF ED	0.104825%	-	49,314	49,314
R021	CARROLLTON/CARR CO REC TR	0.001907%	-	897	897
R024	CHRISTIAN CO WATER DIST	0.021526%	-	10,127	10,127
R030	DAVISS CO AIRPORT BD	0.010371%	-	4,879	4,879
R033	CITY OF RAVENNA	0.002038%	-	959	959
R034	LEXINGTON PUBLIC LIBRARY	0.223861%	-	105,314	105,314
R036	CITY OF PRESTONSBURG	0.106239%	-	49,979	49,979
R037	PAUL SAWYIER LIBRARY	0.037633%	-	17,704	17,704
R038	CITY OF FULTON	0.043445%	-	20,438	20,438
R041	CITY OF CRITTENDEN	0.003989%	-	1,877	1,877
R042	MAYFIELD ELEC & WATER SYS	0.141994%	-	66,800	66,800
R045	CITY OF RUSSELL	0.034207%	-	16,092	16,092
R047	LINCOLN TRAIL AREA DEV DI	0.067663%	-	31,832	31,832
R048	HARLAN CO CONSERV DIST	0.001711%	-	805	805
R050	HART CO AMB SERVICE	0.033853%	-	15,926	15,926
R051	HENDERSON MUN W & S DEPT	0.144226%	-	67,850	67,850
R052	CITY OF CAMPBELLSBURG	0.003824%	-	1,799	1,799
R054	SOUTH HOPKINS WATER DIST	0.010452%	-	4,917	4,917
R057	CITY OF WILMORE	0.033972%	-	15,982	15,982

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
R058	HOUSING AUTH OF PAINTSVLE	0.018198%	-	8,561	8,561
R061	KY COMM ECONOMIC OPPORT	0.311841%	-	146,703	146,703
R063	WOODCREEK WATER DISTRICT	0.074048%	-	34,835	34,835
R071	LOGAN CO PUBLIC LIBRARY	0.016885%	-	7,943	7,943
R072	LYON CO HOUSING AUTHORITY	0.007693%	-	3,619	3,619
R073	MCCRACKEN CO BD OF ED	0.336684%	-	158,390	158,390
R076	RICHMOND UTILITIES	0.132118%	-	62,154	62,154
R078	CITY OF LORETTO	0.000811%	-	382	382
R079	MARSHALL CO PUB LIBRARY	0.028849%	-	13,572	13,572
R088	CITY OF WEST LIBERTY	0.054739%	-	25,752	25,752
R089	CENTRAL CITY MUN WTR&SEWR	0.036453%	-	17,149	17,149
R090	NELSON CO PUBLIC LIBRARY	0.033904%	-	15,950	15,950
R093	TRI CO COMM ACTION AGENCY	0.009880%	-	4,648	4,648
R097	PERRY COUNTY PUBLIC LIB	0.020491%	-	9,640	9,640
R103	ROWAN CO PUBLIC LIBRARY	0.017437%	-	8,203	8,203
R104	CITY OF RUSSELL SPRINGS	0.036147%	-	17,005	17,005
R105	CITY OF STAMPING GROUND	0.000631%	-	297	297
R106	SHELBY CO PARK RECREATION	0.017544%	-	8,253	8,253
R109	TAYLOR CO PUBLIC LIBRARY	0.010311%	-	4,851	4,851
R114	BOWLING GREEN PUBLIC SCHO	0.264865%	-	124,604	124,604
R115	S W E D A	0.002471%	-	1,162	1,162
R116	WAYNE CO CONSERV DIST	0.001916%	-	901	901
R117	WEBSTER COUNTY WATER DIST	0.011703%	-	5,506	5,506
R118	WILLIAMSBURG IND BD OF ED	0.029312%	-	13,790	13,790
R120	CITY OF MIDWAY	0.011141%	-	5,241	5,241
R959	N KY LEGAL AID SOCIETY	0.095416%	-	44,888	44,888
T036	FLOYD COUNTY CONSV DIST	0.003631%	-	1,708	1,708
V001	ADAIR COUNTY FISCAL COURT	0.070308%	-	33,076	33,076
V002	ALLEN COUNTY FISCAL COURT	0.087279%	-	41,060	41,060
V003	ANDERSON CO FISCAL COURT	0.116651%	-	54,878	54,878
V004	BALLARD COUNTY FISCAL CT	0.094066%	-	44,253	44,253
V005	BARREN CO FISCAL CT	0.071430%	-	33,604	33,604
V006	BATH CO FISCAL COURT	0.048928%	-	23,018	23,018
V007	BELL CO FISCAL CT	0.088423%	-	41,598	41,598
V008	BOONE CO FISCAL CT	0.437489%	-	205,813	205,813
V009	BOURBON CO FISCAL COURT	0.103484%	-	48,683	48,683
V010	BOYD COUNTY FISCAL COURT	0.310833%	-	146,229	146,229
V011	BOYLE COUNTY FISCAL COURT	0.146176%	-	68,767	68,767
V012	BRACKEN CO FISCAL COURT	0.053685%	-	25,256	25,256
V013	BREATHITT CO FISCAL COURT	0.044142%	-	20,766	20,766
V014	BRECKINRIDGE CO FISCAL CT	0.104724%	-	49,267	49,267
V016	BUTLER COUNTY FISCAL CT	0.087124%	-	40,987	40,987
V017	CALDWELL CO FISCAL COURT	0.051092%	-	24,036	24,036
V018	CALLOWAY CO FISCAL COURT	0.152074%	-	71,542	71,542
V019	CAMPBELL CO FISCAL CT	0.307226%	-	144,532	144,532
V020	CARLISLE CO FISCAL COURT	0.038988%	-	18,342	18,342
V021	CARROLL CO FISCAL CT	0.120970%	-	56,909	56,909
V022	CARTER CO FISCAL CT	0.130047%	-	61,180	61,180
V023	CASEY CO FISCAL COURT	0.078609%	-	36,981	36,981
V024	CHRISTIAN CO FISCAL COURT	0.116813%	-	54,954	54,954
V025	CLARK COUNTY FISCAL COURT	0.139383%	-	65,572	65,572
V026	CLAY COUNTY FISCAL CT	0.137189%	-	64,540	64,540
V027	CLINTON CO FISCAL COURT	0.064279%	-	30,240	30,240
V028	CRITTENDEN CO FIS CT	0.083808%	-	39,427	39,427
V030	DAVISS CO FISCAL COURT	0.252492%	-	118,783	118,783
V031	EDMONSON CO FISCAL CRT	0.058432%	-	27,489	27,489
V032	ELLIOTT CO FISCAL CT	0.036380%	-	17,115	17,115
V033	ESTILL CO FISCAL COURT	0.069463%	-	32,678	32,678
V035	FLEMING CO FISCAL COURT	0.042886%	-	20,175	20,175
V036	FLOYD CO FISCAL COURT	0.132187%	-	62,186	62,186
V037	FRANKLIN CO FISCAL COURT	0.190213%	-	89,484	89,484
V038	FULTON COUNTY FIS CT	0.114327%	-	53,784	53,784
V039	GALLATIN CO FISCAL COURT	0.082756%	-	38,932	38,932
V040	GARRARD CO FISCAL COURT	0.075137%	-	35,348	35,348
V041	GRANT COUNTY FISCAL COURT	0.121779%	-	57,290	57,290
V042	GRAVES COUNTY FISCAL CT	0.147118%	-	69,211	69,211
V043	GRAYSON CO FISCAL COURT	0.210834%	-	99,185	99,185

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
V044	GREEN COUNTY FISCAL COURT	0.030974%	-	14,571	14,571
V045	GREENUP CO FISCAL CT	0.229053%	-	107,756	107,756
V046	HANCOCK CO FISCAL COURT	0.083904%	-	39,472	39,472
V047	HARDIN CO FISCAL COURT	0.155252%	-	73,037	73,037
V048	HARLAN CO FIS CT	0.124432%	-	58,538	58,538
V049	HARRISON CO FISCAL COURT	0.049657%	-	23,361	23,361
V050	HART COUNTY FISCAL COURT	0.107404%	-	50,527	50,527
V051	HENDERSON CO FISCAL COURT	0.220658%	-	103,807	103,807
V052	HENRY CO FISCAL COURT	0.045013%	-	21,176	21,176
V053	HICKMAN CO FISCAL COURT	0.039848%	-	18,746	18,746
V054	HOPKINS CO FISCAL COURT	0.178301%	-	83,880	83,880
V055	JACKSON CO FISCAL COURT	0.102194%	-	48,076	48,076
V057	JESSAMINE CO FISCAL COURT	0.253258%	-	119,143	119,143
V060	KNOTT CO FISCAL CT	0.071168%	-	33,480	33,480
V061	KNOX CO FISCAL CT	0.130581%	-	61,431	61,431
V062	LARUE CO FISCAL COURT	0.086111%	-	40,510	40,510
V063	LAUREL COUNTY FISCAL COURT	0.274947%	-	129,347	129,347
V064	LAWRENCE CO FISCAL CT	0.083049%	-	39,070	39,070
V065	LEE COUNTY FISCAL COURT	0.066865%	-	31,456	31,456
V066	LESLIE CO FISCAL COURT	0.119139%	-	56,048	56,048
V067	LETCHER CO FISCAL COURT	0.080474%	-	37,858	37,858
V068	LEWIS COUNTY FISCAL COURT	0.053353%	-	25,100	25,100
V069	LINCOLN CO FISCAL COURT	0.059792%	-	28,129	28,129
V070	LIVINGSTON CO FISCAL CT	0.073486%	-	34,571	34,571
V071	LOGAN COUNTY FISCAL COURT	0.174157%	-	81,931	81,931
V072	LYON COUNTY FISCAL COURT	0.031320%	-	14,734	14,734
V073	MCCRACKEN CO FISCAL COURT	0.134213%	-	63,140	63,140
V074	MCCREARY CO FISCAL CT	0.111155%	-	52,292	52,292
V075	MCLEAN COUNTY FISCAL CT	0.078788%	-	37,065	37,065
V076	MADISON CO FISCAL COURT	0.196190%	-	92,296	92,296
V077	MAGOFFIN CO FISCAL COURT	0.046104%	-	21,689	21,689
V078	MARION CO FISCAL COURT	0.193401%	-	90,984	90,984
V079	MARSHALL CO FISCAL COURT	0.139317%	-	65,541	65,541
V080	MARTIN CO FISCAL COURT	0.062801%	-	29,544	29,544
V081	MASON CO FIS CT	0.122548%	-	57,652	57,652
V082	MEADE COUNTY FISCAL COURT	0.210839%	-	99,188	99,188
V083	MENIFEE CO FISCAL COURT	0.033830%	-	15,915	15,915
V084	MERCER COUNTY FISCAL COUR	0.069300%	-	32,602	32,602
V085	METCALFE CO FISCAL COURT	0.045576%	-	21,441	21,441
V086	MONROE CO FISCAL COURT	0.042355%	-	19,926	19,926
V087	MONTGOMERY CO FISCAL CT	0.113571%	-	53,429	53,429
V088	MORGAN CO FISCAL CT	0.049449%	-	23,263	23,263
V089	MUHLENBERG CO FISCAL CT	0.180688%	-	85,003	85,003
V090	NELSON CO FISCAL CT	0.274870%	-	129,311	129,311
V091	NICHOLAS CO FISCAL COURT	0.051419%	-	24,190	24,190
V092	OHIO COUNTY FISCAL CRT	0.125049%	-	58,828	58,828
V093	OLDHAM CO FISCAL COURT	0.181801%	-	85,527	85,527
V094	OWEN COUNTY FISCAL COURT	0.076914%	-	36,184	36,184
V095	OWSLEY CO FISCAL COURT	0.029177%	-	13,726	13,726
V096	PENDLETON CO FISCAL COURT	0.049042%	-	23,071	23,071
V097	PERRY COUNTY FISCAL COURT	0.156576%	-	73,660	73,660
V098	PIKE COUNTY FISCAL COURT	0.321535%	-	151,264	151,264
V099	POWELL CO FISCAL CT	0.133081%	-	62,607	62,607
V100	PULASKI CO FISCAL CT	0.219310%	-	103,173	103,173
V101	ROBERTSON CO FISCAL CT	0.015694%	-	7,383	7,383
V102	ROCKCASTLE CO FISCAL CT	0.094274%	-	44,351	44,351
V103	ROWAN CO FISCAL COURT	0.168496%	-	79,268	79,268
V104	RUSSELL CO FISCAL COURT	0.091278%	-	42,941	42,941
V105	SCOTT CO FISCAL CT	0.159503%	-	75,037	75,037
V106	SHELBY CO FISCAL COURT	0.132354%	-	62,265	62,265
V107	SIMPSON CO FISCAL COURT	0.113054%	-	53,185	53,185
V108	SPENCER CO TREASURER	0.054668%	-	25,718	25,718
V109	TAYLOR COUNTY FISCAL COUR	0.117008%	-	55,046	55,046
V110	TODD COUNTY FISCAL COURT	0.072291%	-	34,009	34,009
V111	TRIGG COUNTY FISCAL COURT	0.084131%	-	39,579	39,579
V112	TRIMBLE CO FISCAL COURT	0.056546%	-	26,602	26,602
V113	UNION COUNTY FISCAL COURT	0.118163%	-	55,589	55,589

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
V114	WARREN COUNTY FISCAL COUR	0.365771%	-	172,074	172,074
V115	WASHINGTON CO FIS COURT	0.062857%	-	29,571	29,571
V116	WAYNE COUNTY FISCAL COURT	0.142407%	-	66,994	66,994
V117	WEBSTER CO FISCAL COURT	0.088878%	-	41,812	41,812
V119	CITY OF HIGHLAND HEIGHTS	0.020767%	-	9,770	9,770
V120	WOODFORD CO FISCAL COURT	0.130158%	-	61,232	61,232
V122	FAMILY HEALTH CENTER	0.612675%	-	288,228	288,228
V125	LOUISVILLE MEM COMM	0.000612%	-	288	288
V126	LOU & JEFF CO RIVERPORT	0.002870%	-	1,350	1,350
V127	LOU LABOR MANAGER COM	0.002490%	-	1,171	1,171
V129	T A R C	1.130056%	-	531,626	531,626
V130	ANCHORAGE BD OF EDUCATION	0.032377%	-	15,232	15,232
V136	MOUNTAIN ARTS CENTER	0.000000%	-	-	-
V137	FRANKLIN CO CONS DIST	0.001008%	-	474	474
V145	CITY OF WURLAND	0.001298%	-	611	611
V147	HARDIN CO WATER DIST #2	0.179316%	-	84,358	84,358
V151	HOUSING AUTH OF HENDERSON	0.038289%	-	18,013	18,013
V156	JEFF CO BD OF ED	7.274475%	-	3,422,232	3,422,232
V158	BIG SANDY AREA COMM PRO	0.075970%	-	35,740	35,740
V159	CITY OF ERLANGER	0.066808%	-	31,429	31,429
V163	EAST BERNSTADT BD OF ED	0.011742%	-	5,524	5,524
V171	CITY OF ADAIRVILLE	0.008119%	-	3,820	3,820
V176	MADISON CO CONSERVAT DIST	0.001252%	-	589	589
V179	MARSHALL CO SEN CITIZENS	0.000000%	-	-	-
V189	CITY OF CENTRAL CITY	0.052216%	-	24,565	24,565
V196	CITY OF BUTLER	0.001252%	-	589	589
V197	CITY OF HAZARD	0.129651%	-	60,993	60,993
V198	MOUNTAIN WATER DISTRICT	0.082951%	-	39,024	39,024
V200	PULASKI COUNTY LIBRARY	0.021584%	-	10,154	10,154
V205	BARREN/METCALFE CO AMB SR	0.005273%	-	2,481	2,481
V206	SHELBYVLE MUN WATER&SEWER	0.057391%	-	26,999	26,999
V207	BELL CO PUBLIC LIBRARY	0.009059%	-	4,262	4,262
V208	CITY OF WALTON	0.018550%	-	8,727	8,727
V218	MURRAY TOURISM COMMISSION	0.003494%	-	1,644	1,644
V219	BELLEVUE BD OF EDUCATION	0.039439%	-	18,554	18,554
V224	PENNYROYAL AREA MUSEUM	0.003737%	-	1,758	1,758
V230	OWENSBORO RIVERPORT AUTH	0.099658%	-	46,883	46,883
V236	BIG SANDY AREA DEV DIST	0.086680%	-	40,778	40,778
V237	BLUE GRASS COMM ACTION	0.224496%	-	105,612	105,612
V247	HARDIN CO WATER DIST #1	0.150422%	-	70,765	70,765
V251	HENDERSON CO RIVER AUTH	0.028118%	-	13,228	13,228
V259	KENTON CO PUBLIC LIBRARY	0.180512%	-	84,921	84,921
V263	LAUREL CO BD OF EDUCATION	0.413108%	-	194,344	194,344
V271	RUSSELLVILLE ELEC PL BD	0.048982%	-	23,043	23,043
V281	HOUSING AUTH OF MAYSVILLE	0.015193%	-	7,147	7,147
V298	CITY OF PIKEVILLE	0.127446%	-	59,956	59,956
V300	HOUSING AUTH OF SOMERSET	0.015343%	-	7,218	7,218
V305	CITY OF CAVE CITY	0.025901%	-	12,185	12,185
V306	HOUSING AUTH OF SHELBYVLE	0.003430%	-	1,614	1,614
V308	NORTHERN KY AREA DEV.DIST	0.119003%	-	55,984	55,984
V319	CAMPBELL CO BD OF ED	0.331656%	-	156,025	156,025
V324	CHRISTIAN CO CONS DIST	0.001586%	-	746	746
V330	CITY OF OWENSBORO	0.441310%	-	207,611	207,611
V336	SANDY VALLEY TRANS SER IN	0.058733%	-	27,631	27,631
V337	FRANKFORT ELEC WATER BD	0.503061%	-	236,661	236,661
V347	CITY OF RADCLIFF	0.073221%	-	34,446	34,446
V359	CITY OF ELSMERE	0.024115%	-	11,345	11,345
V363	LONDON LAUREL CO COMM CTR	0.025189%	-	11,850	11,850
V373	PADUCAH MCCracken CO TOUR	0.012373%	-	5,821	5,821
V376	CITY OF BEREA	0.147596%	-	69,435	69,435
V398	CITY OF ELKHORN CITY	0.002930%	-	1,378	1,378
V400	PULASKI CO SOIL CONS DIST	0.001830%	-	861	861
V405	MARY W WELDON MEM PUB LIB	0.009303%	-	4,377	4,377
V407	BELL/WHITLEY COMM ACTION	0.100324%	-	47,197	47,197
V408	UNION EMERGENCY SERVICES	0.002711%	-	1,275	1,275
V419	DAYTON CITY SCHOOLS	0.049203%	-	23,147	23,147
V424	PENNYRILE ALLIED COMM SER	0.173180%	-	81,471	81,471

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
V430	OWENSBORO MUN UTILITIES	0.479285%	-	225,476	225,476
V436	APPALACHIAN RES & DEFENSE	0.102396%	-	48,171	48,171
V437	FKT/FKLN CO TOUR&CONV COM	0.004684%	-	2,204	2,204
V447	CITY OF ELIZABETHTOWN	0.340244%	-	160,065	160,065
V459	LUDLOW BD OF EDUCATION	0.025986%	-	12,225	12,225
V463	LONDON LAUREL TOURIST COM	0.004228%	-	1,989	1,989
V473	PADUCAH POWER SYSTEM	0.229704%	-	108,063	108,063
V476	KY RIVER FOOTHILLS DEV CO	0.171835%	-	80,838	80,838
V500	WEST PULASKI WATER DISTR	0.024848%	-	11,690	11,690
V505	CITY OF PARK CITY	0.001305%	-	614	614
V507	BELL CO SOLID WASTE OFFIC	0.005689%	-	2,676	2,676
V508	CITY OF UNION	0.007437%	-	3,499	3,499
V524	HOPKINSVL WATER ENV ATH	0.176512%	-	83,039	83,039
V530	AUDUBON AREA COMM SER INC	0.622017%	-	292,623	292,623
V537	CAPITAL COMMUNITY E I D A	0.001727%	-	812	812
V547	ELIZABETHTOWN TOUR/CON BU	0.008832%	-	4,155	4,155
V559	BEECHWOOD BOARD OF EDUC	0.045232%	-	21,279	21,279
V563	LONDON-LAUREL CO IDA	0.004559%	-	2,145	2,145
V576	SOUTHERN MADISON WATER DT	0.007660%	-	3,604	3,604
V607	PINEVILLE UTILITY COMM	0.037473%	-	17,629	17,629
V608	WALTON FIRE DIST/EMS	0.006067%	-	2,854	2,854
V619	SOUTHGATE BD OF ED	0.011348%	-	5,339	5,339
V624	HOPKINSVL ELECTRIC SYSTEM	0.142073%	-	66,837	66,837
V630	CITY OF WHITESVILLE	0.008918%	-	4,195	4,195
V637	FARMDALE WATER DISTRICT	0.003629%	-	1,707	1,707
V647	CITY OF VINE GROVE	0.032754%	-	15,409	15,409
V659	KENTON CO BD OF ED	0.640084%	-	301,123	301,123
V663	LAUREL CO CONSERV DIST	0.002042%	-	961	961
V673	PADUCAH-MCCRACKEN CO JOIN	0.057278%	-	26,946	26,946
V676	MADISON CO UTILITIES DIST	0.025497%	-	11,995	11,995
V707	BELL CO CONSERVATION DIST	0.000761%	-	358	358
V708	HEBRON FIRE PROTECTION DI	0.002290%	-	1,077	1,077
V719	SILVER GROVE BD OF ED	0.000000%	-	-	-
V724	PENNYRILE AREA DEVP DIST	0.067372%	-	31,695	31,695
V730	GREEN RIV AREA DEL DIST	0.102804%	-	48,363	48,363
V737	KY ASSOC OF CO (KACO)	0.133090%	-	62,611	62,611
V756	JEFF CO MED CENTER LAUNDR	0.076922%	-	36,187	36,187
V759	ERLANGER/ELSMERE BD OF ED	0.138027%	-	64,934	64,934
V773	MCCRACKEN CO PUB LIBRARY	0.036892%	-	17,356	17,356
V808	POINT PLEASANT FIRE DIST	0.000000%	-	-	-
V819	NEWPORT BD OF ED	0.131177%	-	61,711	61,711
V830	REGIONAL WTR RESOURCE AGY	0.219183%	-	103,113	103,113
V856	KYIANA REG PLANNING DEV	0.142521%	-	67,048	67,048
V859	COVINGTON BD OF ED	0.368713%	-	173,458	173,458
V873	PADUCAH-MCCRACKEN CO RIV	0.018086%	-	8,508	8,508
V919	CITY OF WILDER	0.008457%	-	3,979	3,979
V930	OWENSBORO METRO PLAN COMM	0.025403%	-	11,951	11,951
V937	HOUSING AUTH OF FRANKFORT	0.023281%	-	10,952	10,952
V959	CITY OF COVINGTON	0.273014%	-	128,437	128,437
W001	ADAIR COUNTY ATTORNEY	0.004542%	-	2,137	2,137
W003	ANDERSON COUNTY ATTORNEY	0.001874%	-	882	882
W004	BALLARD COUNTY ATTORNEY	0.002155%	-	1,014	1,014
W010	BOYD COUNTY ATTORNEY	0.006435%	-	3,027	3,027
W011	BOYLE COUNTY ATTORNEY	0.003249%	-	1,528	1,528
W013	BREATHITT CO ATTORNEY	0.006409%	-	3,015	3,015
W015	BULLITT COUNTY ATTORNEY	0.010717%	-	5,042	5,042
W016	BUTLER COUNTY ATTORNEY	0.002176%	-	1,024	1,024
W017	CALDWELL COUNTY ATTORNEY	0.005293%	-	2,490	2,490
W018	CALLOWAY COUNTY ATTORNEY	0.009279%	-	4,365	4,365
W019	CAMPBELL COUNTY ATTORNEY	0.022567%	-	10,616	10,616
W020	CARLISLE COUNTY ATTORNEY	0.000000%	-	-	-
W021	CARROLL COUNTY ATTORNEY	0.001158%	-	545	545
W022	CHILD SUPPORT ENFORCEMENT	0.004426%	-	2,082	2,082
W024	CHRISTIAN COUNTY ATTORNEY	0.012562%	-	5,910	5,910
W026	CLAY COUNTY ATTORNEY	0.004783%	-	2,250	2,250
W027	CLINTON CO ATTORNEY	0.002999%	-	1,411	1,411
W029	CUMBERLAND CO ATTORNEY	0.000407%	-	191	191

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
W031	EDMONSON COUNTY ATTORNEY	0.002037%	-	958	958
W032	ELLIOTT COUNTY ATTORNEY	0.002161%	-	1,017	1,017
W033	ESTILL COUNTY ATTORNEY	0.003496%	-	1,645	1,645
W035	FLEMING COUNTY ATTORNEY	0.008002%	-	3,764	3,764
W036	FLOYD COUNTY ATTORNEY	0.005633%	-	2,650	2,650
W039	GALLATIN COUNTY ATTORNEY	0.001067%	-	502	502
W041	GRANT COUNTY CHILD SUPPOR	0.003102%	-	1,459	1,459
W043	GRAYSON COUNTY ATTORNEY	0.001980%	-	931	931
W044	GREEN COUNTY ATTORNEY	0.001912%	-	899	899
W045	GREENUP CO ATTY/CHILD SUP	0.000000%	-	-	-
W047	HARDIN COUNTY ATTORNEY	0.019067%	-	8,970	8,970
W048	HARLAN COUNTY ATTORNEY	0.009435%	-	4,439	4,439
W050	HART COUNTY ATTORNEY	0.005562%	-	2,617	2,617
W051	HENDERSON CO ATTORNEY	0.010317%	-	4,854	4,854
W052	HENRY COUNTY ATTORNEY	0.000140%	-	66	66
W055	JACKSON COUNTY ATTORNEY	0.003010%	-	1,416	1,416
W056	JEFFERSON CO ATTORNEY	0.202931%	-	95,467	95,467
W058	JOHNSON CO ATTORNEY	0.006069%	-	2,855	2,855
W060	KNOTT COUNTY ATTORNEY	0.003718%	-	1,749	1,749
W061	KNOX COUNTY ATTORNEY	0.008092%	-	3,807	3,807
W063	LAUREL COUNTY ATTORNEY	0.015472%	-	7,279	7,279
W064	LAWRENCE COUNTY ATTORNEY	0.000125%	-	59	59
W066	LESLIE COUNTY ATTORNEY	0.003116%	-	1,466	1,466
W067	LETCHER COUNTY ATTORNEY	0.004965%	-	2,336	2,336
W069	LINCOLN COUNTY ATTORNEY	0.005077%	-	2,388	2,388
W070	LIVINGSTON CO ATTORNEY	0.002943%	-	1,385	1,385
W071	LOGAN COUNTY ATTORNEY	0.000000%	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	0.001403%	-	660	660
W075	MCLEAN COUNTY ATTORNEY	0.000489%	-	230	230
W076	MADISON COUNTY ATTORNEY	0.002508%	-	1,180	1,180
W077	MAGOFFIN CO ATTORNEY	0.001219%	-	573	573
W078	MARION COUNTY ATTORNEY	0.001535%	-	722	722
W079	MARSHALL COUNTY ATTORNEY	0.001108%	-	521	521
W080	MARTIN COUNTY ATTORNEY	0.006015%	-	2,830	2,830
W082	MEADE COUNTY ATTORNEY	0.003304%	-	1,554	1,554
W083	MENIFEE COUNTY ATTORNEY	0.001762%	-	829	829
W084	MERCER COUNTY ATTORNEY	0.004032%	-	1,897	1,897
W085	METCALFE COUNTY ATTORNEY	0.002866%	-	1,348	1,348
W087	MONTGOMERY CO ATTORNEY	0.001730%	-	814	814
W090	NELSON COUNTY ATTORNEY	0.009773%	-	4,598	4,598
W091	NICHOLAS COUNTY ATTORNEY	0.001679%	-	790	790
W092	OHIO COUNTY ATTORNEY	0.000422%	-	199	199
W095	OWSLEY COUNTY ATTORNEY	0.000000%	-	-	-
W096	PENDLETON COUNTY ATTORNEY	0.001021%	-	480	480
W097	PERRY COUNTY ATTORNEY	0.007666%	-	3,606	3,606
W098	PIKE COUNTY ATTORNEY	0.019145%	-	9,007	9,007
W099	POWELL COUNTY ATTORNEY	0.004218%	-	1,984	1,984
W103	ROWAN COUNTY ATTORNEY	0.002989%	-	1,406	1,406
W104	RUSSELL COUNTY ATTORNEY	0.004511%	-	2,122	2,122
W105	SCOTT COUNTY ATTORNEY	0.000000%	-	-	-
W106	SHELBY COUNTY ATTORNEY	0.000000%	-	-	-
W107	SIMPSON COUNTY ATTORNEY	0.001367%	-	643	643
W109	TAYLOR COUNTY ATTORNEY	0.006371%	-	2,997	2,997
W110	TODD COUNTY ATTORNEY	0.000000%	-	-	-
W113	UNION COUNTY ATTORNEY	0.000249%	-	117	117
W114	WARREN CO ATTY/CHILD SUPP	0.021420%	-	10,077	10,077
W115	WASHINGTON CO ATTORNEY	0.002142%	-	1,008	1,008
W118	WHITLEY COUNTY ATTORNEY	0.000000%	-	-	-
W119	WOLFE COUNTY ATTORNEY	0.002247%	-	1,057	1,057
W120	WOODFORD COUNTY ATTORNEY	0.004496%	-	2,115	2,115
X030	OWENSBORO DAVIESS CO TOUR	0.011791%	-	5,547	5,547
X034	FAYETTE CO ATTORNEY OFF	0.055017%	-	25,882	25,882
X059	KENTON COUNTY ATTORNEY	0.029120%	-	13,699	13,699
X105	GEORGETOWN WATER & SEWER	0.119896%	-	56,404	56,404
X956	LOU FIREFIGHTERS PENS FUN	0.005157%	-	2,426	2,426
TOTAL		100.000000%	-	47,044,255	47,044,255

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employer
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employee
Fiscal Year Ended June 30, 2024
(Continued)

County Employees Retirement System (Nonhazardous)

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

Financial Summary of the State of New York										Detailed Financial Information by Department										Summary of Major Projects and Initiatives										Annual Performance Metrics and Outlook									
Department		Revenue		Expenditure		Net Change		Funds Available		Capital Projects		Operating Expenses		Personnel		Materials		Travel		Utilities		Insurance		Miscellaneous		Total		Growth		Forecast		Variance		Trend					
Agency	Division	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget						
1	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
2	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
3	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
4	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
5	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
6	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
7	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
8	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
9	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
10	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
11	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
12	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
13	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
14	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
15	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
16	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
17	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
18	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
19	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
20	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
21	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
22	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
23	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
24	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
25	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
26	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
27	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
28	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
29	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
30	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
31	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
32	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
33	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
34	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
35	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00							
36	Statewide	100.00	100.00	100.00	100.00	0.00	0.00	100.00	100.00	10.00	10.00	90.00	90.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00								

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employer
Fiscal Year Ended June 30, 2024
(Continued)

County Employees Retirement System (Nonhazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employee
Fiscal Year Ended June 30, 2024
(Continued)

County Employees Retirement System (Nonhazardous)
Employers are presented in order by assigned employer reporting code. There are separate schedules for Nonhazardous and Hazardous and as such reporting employers may appear on multiple schedules.

[illegible]

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employer
Fiscal Year Ended June 30, 2024
(Continued)

County Employees Retirement System (Nonhazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employee
Fiscal Year Ended June 30, 2024
(Continued)

County Employees Retirement System (Nonhazardous)
Employers are presented in order by assigned employer reporting code. There are separate schedules for Nonhazardous and Hazardous and as such reporting employers may appear on multiple schedules.

[illegible]

The accompanying notes are an integral part of these schedules

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employee
Fiscal Year Ended June 30, 2024
(Continued)

County Employees Retirement System (Nonhazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
39932	JEFFERSON CO SHERIFF	0.923791%	178,572	(6,470)	172,102
39934	KENTON CO SHERIFF	0.203638%	39,364	(1,426)	37,938
39936	CAMPBELL CO SHERIFF	0.000000%	-	-	-
39938	FAYETTE CO SHERIFF	0.509373%	98,464	(3,567)	94,897
39940	DAVIESS CO SHERIFF	0.306891%	59,323	(2,149)	57,174
39944	HARDIN COUNTY SHERIFF	0.270792%	52,345	(1,896)	50,449
39946	WARREN COUNTY SHERIFF	0.369440%	71,414	(2,587)	68,827
39948	BOONE COUNTY SHERIFF	1.577202%	304,879	(11,046)	293,833
39952	MADISON COUNTY SHERIFF	0.191576%	37,032	(1,342)	35,690
39962	BULLITT CO SHERIFF	0.260674%	50,389	(1,826)	48,563
A156	CITY OF ANCHORAGE	0.039096%	7,557	(274)	7,283
AB19	BELLEVUE/DAYTON FIRE	0.171640%	33,179	(1,202)	31,977
AC19	CAMPBELL CO FIRE DIST 1	0.068378%	13,218	(479)	12,739
AD19	SOUTHERN CAMPBELL F DIST	0.075974%	14,686	(532)	14,154
AS02	ALLEN CO AMBULANCE SVC	0.117946%	22,799	(826)	21,973
AS20	WOODFORD CO FIRE DISTRICT	0.058239%	11,258	(408)	10,850
B008	BURLINGTON FIRE PRO DIST	0.326757%	63,163	(2,288)	60,875
B015	CITY OF HILLVIEW	0.161809%	31,278	(1,133)	30,145
B045	CITY OF BELLEFONTE	0.034324%	6,635	(240)	6,395
B048	CITY OF HARLAN	0.008456%	1,635	(59)	1,576
B100	CITY OF SCIENCE HILL	0.010745%	2,077	(75)	2,002
B256	BUECHEL FIRE PROTECT DIST	0.000000%	-	-	-
B259	CITY OF LUDLOW	0.143054%	27,653	(1,002)	26,651
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2.555405%	493,969	(17,896)	476,073
B656	LOUISVILLE AIRPORT AUTHOR	0.329487%	63,691	(2,308)	61,383
B956	LAKE DREAMLAND FIRE DIST	0.000000%	-	-	-
C106	CITY OF SIMPSONVILLE	0.065460%	12,654	(458)	12,196
C156	FAIRDALE FIRE DISTRICT	0.150119%	29,019	(1,051)	27,968
C256	LOUISVILLE/JEFF CO METRO	24.074811%	4,653,751	(168,604)	4,485,147
C356	INDIAN HILLS POLICE DEPT	0.025717%	4,971	(180)	4,791
D024	CITY OF PEMBROKE	0.000000%	-	-	-
D071	CITY OF LEWISBURG	0.000000%	-	-	-
D098	CITY OF COAL RUN VILLAGE	0.029137%	5,632	(204)	5,428
D106	SIMPSONVILLE RURAL FIRE	0.085411%	16,510	(598)	15,912
G015	ZONETON FIRE PROT DIST	0.241005%	46,587	(1,688)	44,899
GS06	SHELBY CO SUB FIRE DIST	0.024780%	4,790	(174)	4,616
J002	CITY OF SCOTTSVILLE	0.105033%	20,303	(736)	19,567
J003	CITY OF LAWRENCEBURG	0.122996%	23,776	(861)	22,915
J007	CITY OF MIDDLESBORO	0.316823%	61,243	(2,219)	59,024
J024	CITY OF HOPKINSVILLE	1.281075%	247,637	(8,972)	238,665
J026	CLAY CO BD OF ED	0.008900%	1,720	(62)	1,658
J037	CITY OF FRANKFORT	1.284983%	248,392	(8,999)	239,393
J040	CITY OF LANCASTER	0.023646%	4,571	(166)	4,405
J059	KENTON COUNTY AIRPORT BD	1.377370%	266,251	(9,646)	256,605
J063	CITY OF LONDON	0.403878%	78,071	(2,829)	75,242
J067	CITY OF WHITESBURG	0.053722%	10,385	(376)	10,009
J084	CITY OF HARRODSBURG	0.196612%	38,006	(1,377)	36,629
J090	CITY OF BARDSTOWN	0.421880%	81,551	(2,955)	78,596
J100	CITY OF SOMERSET	1.010424%	195,319	(7,076)	188,243
J113	CITY OF MORGANFIELD	0.013980%	2,702	(98)	2,604
J118	CITY OF CORBIN	0.289431%	55,948	(2,027)	53,921
J156	CITY OF JEFFERSONTOWN	0.726696%	140,473	(5,089)	135,384
J210	BOYD CO AMBULANCE SERVICE	0.427562%	82,649	(2,994)	79,655
J256	CITY OF ST MATTHEWS	0.332412%	64,256	(2,328)	61,928
J259	CITY OF PARK HILLS	0.032618%	6,305	(228)	6,077
J319	CITY OF ALEXANDRIA	0.123906%	23,951	(868)	23,083
J324	CITY OF OAK GROVE	0.143488%	27,737	(1,005)	26,732
J356	CITY OF WEST BUECHEL	0.030497%	5,895	(214)	5,681
J359	CITY OF FORT WRIGHT	0.268054%	51,816	(1,877)	49,939

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
J410	CANNONSBURG VOL FIRE DEPT	0.010864%	2,100	(76)	2,024
J419	CITY OF COLD SPRING	0.075099%	14,517	(526)	13,991
J456	CITY OF SHIVELY	0.538734%	104,139	(3,773)	100,366
J510	CITY OF CATLETTSBURG	0.082295%	15,908	(576)	15,332
J619	CITY OF FORT THOMAS	0.590122%	114,073	(4,133)	109,940
J719	CITY OF SOUTHGATE	0.040174%	7,766	(281)	7,485
J756	CITY OF PROSPECT	0.003073%	594	(22)	572
J819	CITY OF BELLEVUE	0.105596%	20,412	(740)	19,672
J859	CITY OF VILLA HILLS	0.109945%	21,253	(770)	20,483
J919	CITY OF DAYTON	0.090533%	17,500	(634)	16,866
J956	OKOLONA FIRE DISTRICT	0.778655%	150,517	(5,453)	145,064
J959	CITY OF INDEPENDENCE	0.297113%	57,433	(2,081)	55,352
K001	CITY OF COLUMBIA	0.102897%	19,890	(721)	19,169
K010	CITY OF ASHLAND	1.181848%	228,456	(8,277)	220,179
K011	CITY OF DANVILLE	0.641104%	123,928	(4,490)	119,438
K016	CITY OF MORGANTOWN	0.050659%	9,793	(355)	9,438
K018	CITY OF MURRAY	0.497306%	96,131	(3,483)	92,648
K019	CITY OF NEWPORT	0.908679%	175,651	(6,364)	169,287
K026	CITY OF MANCHESTER	0.053287%	10,301	(373)	9,928
K029	CITY OF BURKESVILLE	0.036265%	7,010	(254)	6,756
K034	LEX/FAYETTE URBAN CO GOVT	2.222652%	429,647	(15,566)	414,081
K041	CITY OF WILLIAMSTOWN	0.055596%	10,747	(389)	10,358
K043	CITY OF LEITCHFIELD	0.149072%	28,816	(1,044)	27,772
K049	CITY OF CYNTHIANA	0.216130%	41,779	(1,514)	40,265
K065	CITY OF BEATTYVILLE	0.040936%	7,913	(287)	7,626
K071	CITY OF RUSSELLVILLE	0.222545%	43,019	(1,559)	41,460
K078	CITY OF LEBANON	0.116644%	22,548	(817)	21,731
K079	CITY OF BENTON	0.076299%	14,749	(534)	14,215
K090	NELSON COUNTY BD OF ED	0.000000%	-	-	-
K091	CITY OF CARLISLE	0.000000%	-	-	-
K099	CITY OF STANTON	0.038839%	7,508	(272)	7,236
K103	CITY OF MOREHEAD	0.183889%	35,547	(1,288)	34,259
K105	CITY OF GEORGETOWN	1.139242%	220,220	(7,979)	212,241
K106	CITY OF SHELBYVILLE	0.439972%	85,048	(3,081)	81,967
K108	CITY OF TAYLORSVILLE	0.003886%	751	(27)	724
K111	CITY OF CADIZ	0.051705%	9,995	(362)	9,633
K114	CITY OF BOWLING GREEN	2.875381%	555,822	(20,137)	535,685
K115	CITY OF SPRINGFIELD	0.054729%	10,579	(383)	10,196
K120	CITY OF VERSAILLES	0.442570%	85,550	(3,099)	82,451
K200	CITY OF FERGUSON	0.001635%	316	(11)	305
K256	JEFFERSONTOWN FIRE DIST	0.952163%	184,057	(6,668)	177,389
K315	MT WASHINGTON FIRE P DIST	0.161778%	31,272	(1,133)	30,139
K356	ST MATTHEWS FIRE DIST.	1.255693%	242,730	(8,794)	233,936
K414	CITY OF SMITHS GROVE	0.021781%	4,210	(153)	4,057
K419	ALEXANDRIA FIRE DISTRICT	0.194363%	37,571	(1,361)	36,210
K456	CAMP TAYLOR FIRE PRO DIST	0.000000%	-	-	-
K559	CITY OF TAYLOR MILL	0.167253%	32,331	(1,171)	31,160
K656	MCMAHAN FIRE PRO DIST 14	0.000000%	-	-	-
K659	CITY OF EDGEWOOD	0.242034%	46,786	(1,695)	45,091
K719	CENTRAL CAMPBELL CO FIRE	0.237044%	45,822	(1,660)	44,162
K759	LAKESIDE/CRESTVIEWHLS POL	0.118758%	22,956	(832)	22,124
K856	HIGHVIEW FIRE DISTRICT	0.000000%	-	-	-
K859	CITY OF FORT MITCHELL	0.249719%	48,272	(1,749)	46,523
L001	ADAIR CO AMBULANCE SER	0.100147%	19,359	(701)	18,658
L005	CITY OF GLASGOW	0.521008%	100,713	(3,649)	97,064
L009	CITY OF PARIS	0.355770%	68,772	(2,492)	66,280
L015	CITY OF MT WASHINGTON	0.230009%	44,462	(1,611)	42,851
L025	CITY OF WINCHESTER	0.938661%	181,447	(6,574)	174,873
L031	EDMONSON CO AMBULANCE DIS	0.018433%	3,563	(129)	3,434
L035	CITY OF FLEMINGSBURG	0.035797%	6,920	(251)	6,669

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
L039	CITY OF WARSAW	0.036168%	6,991	(253)	6,738
L044	GREEN CO AMBULANCE SVC	0.031174%	6,026	(218)	5,808
L050	CITY OF MUNFORDVILLE	0.040288%	7,788	(282)	7,506
L052	CITY OF EMINENCE	0.062061%	11,997	(435)	11,562
L057	CITY OF NICHOLASVILLE	1.079651%	208,701	(7,561)	201,140
L061	CITY OF BARBOURVILLE	0.022958%	4,438	(161)	4,277
L072	CITY OF EDDYVILLE	0.026991%	5,218	(189)	5,029
L073	CITY OF PADUCAH	1.550760%	299,768	(10,861)	288,907
L077	CITY OF SALYERSVILLE	0.025152%	4,862	(176)	4,686
L086	CITY OF TOMPKINSVILLE	0.041041%	7,933	(287)	7,646
L090	CITY OF NEW HAVEN	0.000000%	-	-	-
L107	CITY OF FRANKLIN	0.203301%	39,299	(1,424)	37,875
L108	SPENCER CO FIRE DIST	0.011508%	2,225	(81)	2,144
L110	CITY OF ELKTON	0.015843%	3,063	(111)	2,952
L156	CITY OF LYNDON	0.223619%	43,226	(1,566)	41,660
L159	ELSMERE FIRE PROTECTION	0.112356%	21,719	(787)	20,932
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	1.121937%	216,875	(7,857)	209,018
L756	PLEASURE RIDGE PARK FIRE	1.064011%	205,677	(7,452)	198,225
L956	WORTHINGTON FIRE DEPT	0.000000%	-	-	-
M014	CITY OF HARDINSBURG	0.034927%	6,752	(245)	6,507
M015	BULLITT CO FISCAL COURT	0.006956%	1,345	(49)	1,296
M022	CITY OF OLIVE HILL	0.027795%	5,373	(195)	5,178
M042	CITY OF MAYFIELD	0.524330%	101,355	(3,672)	97,683
M054	CITY OF DAWSON SPRINGS	0.026325%	5,089	(184)	4,905
M059	KENTON COUNTY FISCAL CT	0.462812%	89,463	(3,241)	86,222
M069	CITY OF STANFORD	0.095671%	18,494	(670)	17,824
M076	CITY OF RICHMOND	1.187845%	229,615	(8,319)	221,296
M081	CITY OF MAYSVILLE	0.417586%	80,721	(2,925)	77,796
M082	CITY OF BRANDENBURG	0.044694%	8,640	(313)	8,327
M085	CITY OF EDMONTON	0.045375%	8,771	(318)	8,453
M096	CITY OF FALMOUTH	0.000000%	-	-	-
M109	CITY OF CAMPBELLVILLE	0.223637%	43,230	(1,566)	41,664
M110	CITY OF GUTHRIE	0.000000%	-	-	-
M118	WHITLEY CO FISCAL COURT	0.006694%	1,294	(47)	1,247
M315	CITY OF PIONEER VILLAGE	0.042896%	8,292	(300)	7,992
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	-	-	-
N008	CITY OF FLORENCE	1.714714%	331,461	(12,009)	319,452
N011	CITY OF PERRYVILLE	0.005167%	999	(36)	963
N012	CITY OF BROOKSVILLE	0.000000%	-	-	-
N014	CITY OF IRVINGTON	0.021515%	4,159	(151)	4,008
N022	CITY OF GRAYSON	0.070205%	13,571	(492)	13,079
N050	CITY OF HORSE CAVE	0.038886%	7,517	(272)	7,245
N051	CITY OF HENDERSON	1.022068%	197,569	(7,158)	190,411
N054	CITY OF MADISONVILLE	1.009176%	195,077	(7,068)	188,009
N076	MADISON CO EMS	0.453982%	87,756	(3,179)	84,577
N087	CITY OF MT STERLING	0.201087%	38,871	(1,408)	37,463
N088	MORGAN CO AMBULANCE SERV	0.012071%	2,333	(85)	2,248
N093	CITY OF LAGRANGE	0.105307%	20,356	(738)	19,618
N094	CITY OF OWENTON	0.021333%	4,124	(149)	3,975
N099	CITY OF CLAY CITY	0.000000%	-	-	-
N100	CITY OF BURNSIDE	0.026991%	5,217	(189)	5,028
N104	CITY OF JAMESTOWN	0.007424%	1,435	(52)	1,383
P007	CITY OF PINEVILLE	0.020245%	3,913	(142)	3,771
P015	CITY OF LEBANON JUNCTION	0.019250%	3,721	(135)	3,586
P033	ESTILL COUNTY EMS	0.092328%	17,847	(647)	17,200
P041	CITY OF DRY RIDGE	0.185926%	35,940	(1,302)	34,638
P043	CITY OF CLARKSON	0.000000%	-	-	-

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County Employees Retirement System
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
P079	CITY OF CALVERT CITY	0.055066%	10,644	(386)	10,258
P093	SOUTH OLDHAM FIRE DEPT	0.136823%	26,448	(958)	25,490
P116	CITY OF MONTICELLO	0.072385%	13,992	(507)	13,485
P117	CITY OF CLAY	0.000000%	-	-	-
R015	CITY OF SHEPHERDSVILLE	0.784666%	151,679	(5,495)	146,184
R017	CITY OF PRINCETON	0.090201%	17,436	(632)	16,804
R045	CITY OF RUSSELL	0.135952%	26,280	(952)	25,328
R057	CITY OF WILMORE	0.055539%	10,736	(389)	10,347
R104	CITY OF RUSSELL SPRINGS	0.058017%	11,215	(406)	10,809
R105	CITY OF STAMPING GROUND	0.008540%	1,651	(60)	1,591
TS59	INDEPENDENCE FIRE DIST	0.419838%	81,156	(2,940)	78,216
V001	ADAIR COUNTY FISCAL COURT	0.075195%	14,535	(527)	14,008
V002	ALLEN COUNTY FISCAL COURT	0.119119%	23,026	(834)	22,192
V003	ANDERSON CO FISCAL COURT	0.086146%	16,652	(603)	16,049
V005	BARREN CO FISCAL CT	0.227549%	43,986	(1,594)	42,392
V007	BELL CO FISCAL CT	0.050286%	9,720	(352)	9,368
V008	BOONE CO FISCAL CT	0.464492%	89,788	(3,253)	86,535
V009	BOURBON CO FISCAL COURT	0.046701%	9,027	(327)	8,700
V011	BOYLE COUNTY FISCAL COURT	0.378417%	73,149	(2,650)	70,499
V012	BRACKEN CO FISCAL COURT	0.035887%	6,937	(251)	6,686
V013	BREATHITT CO FISCAL COURT	0.016441%	3,178	(115)	3,063
V014	BRECKINRIDGE CO FISCAL CT	0.073180%	14,146	(513)	13,633
V017	CALDWELL CO FISCAL COURT	0.015969%	3,087	(112)	2,975
V019	CAMPBELL CO FISCAL CT	0.361053%	69,793	(2,529)	67,264
V023	CASEY CO FISCAL COURT	0.043717%	8,451	(306)	8,145
V025	CLARK COUNTY FISCAL COURT	0.298621%	57,725	(2,091)	55,634
V030	DAVIESS CO FISCAL COURT	0.671053%	129,717	(4,700)	125,017
V032	ELLIOTT CO FISCAL CT	0.022490%	4,347	(158)	4,189
V035	FLEMING CO FISCAL COURT	0.045567%	8,808	(319)	8,489
V037	FRANKLIN CO FISCAL COURT	0.662179%	128,002	(4,637)	123,365
V041	GRANT COUNTY FISCAL COURT	0.142630%	27,571	(999)	26,572
V043	GRAYSON CO FISCAL COURT	0.192854%	37,279	(1,351)	35,928
V047	HARDIN CO FISCAL COURT	0.867853%	167,759	(6,078)	161,681
V049	HARRISON CO FISCAL COURT	0.058121%	11,235	(407)	10,828
V052	HENRY CO FISCAL COURT	0.042520%	8,219	(298)	7,921
V054	HOPKINS CO FISCAL COURT	0.245028%	47,365	(1,716)	45,649
V057	JESSAMINE CO FISCAL COURT	0.653219%	126,270	(4,575)	121,695
V060	KNOTT CO FISCAL CT	0.019568%	3,783	(137)	3,646
V062	LARUE CO FISCAL COURT	0.030123%	5,823	(211)	5,612
V063	LAUREL COUNTY FISCAL COUR	0.018029%	3,485	(126)	3,359
V067	LETCHER CO FISCAL COURT	0.031293%	6,049	(219)	5,830
V070	LIVINGSTON CO FISCAL CT	0.058324%	11,274	(408)	10,866
V072	LYON COUNTY FISCAL COURT	0.013534%	2,616	(95)	2,521
V073	MCCRACKEN CO FISCAL COURT	0.703666%	136,021	(4,928)	131,093
V076	MADISON CO FISCAL COURT	0.151578%	29,301	(1,062)	28,239
V078	MARION CO FISCAL COURT	0.075341%	14,564	(528)	14,036
V079	MARSHALL CO FISCAL COURT	0.289237%	55,911	(2,026)	53,885
V081	MASON CO FIS CT	0.076850%	14,855	(538)	14,317
V082	MEADE COUNTY FISCAL COURT	0.073361%	14,181	(514)	13,667
V083	MENIFEE CO FISCAL COURT	0.030195%	5,837	(211)	5,626
V087	MONTGOMERY CO FISCAL CT	0.096455%	18,645	(676)	17,969
V088	MORGAN CO FISCAL CT	0.007174%	1,387	(50)	1,337
V090	NELSON CO FISCAL CT	0.244249%	47,214	(1,711)	45,503
V093	OLDHAM CO FISCAL COURT	0.578066%	111,742	(4,048)	107,694
V094	OWEN COUNTY FISCAL COURT	0.033735%	6,521	(236)	6,285
V096	PENDLETON CO FISCAL COURT	0.039820%	7,697	(279)	7,418
V100	PULASKI CO FISCAL CT	0.455253%	88,002	(3,188)	84,814
V103	ROWAN CO FISCAL COURT	0.039114%	7,561	(274)	7,287
V105	SCOTT CO FISCAL CT	1.411154%	272,781	(9,883)	262,898
V106	SHELBY CO FISCAL COURT	0.575143%	111,177	(4,028)	107,149

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County Employees Retirement System
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
V107	SIMPSON CO FISCAL COURT	0.135869%	26,264	(952)	25,312
V108	SPENCER CO TREASURER	0.194080%	37,516	(1,359)	36,157
V109	TAYLOR COUNTY FISCAL COUR	0.065371%	12,636	(458)	12,178
V112	TRIMBLE CO FISCAL COURT	0.014326%	2,769	(100)	2,669
V113	UNION COUNTY FISCAL COURT	0.016869%	3,261	(118)	3,143
V115	WASHINGTON CO FIS COURT	0.046664%	9,020	(327)	8,693
V119	CITY OF HIGHLAND HEIGHTS	0.093904%	18,152	(658)	17,494
V120	WOODFORD CO FISCAL COURT	0.159114%	30,757	(1,114)	29,643
V159	CITY OF ERLANGER	0.749584%	144,897	(5,250)	139,647
V171	CITY OF ADAIRVILLE	0.008479%	1,639	(59)	1,580
V196	CITY OF BUTLER	0.006829%	1,320	(48)	1,272
V197	CITY OF HAZARD	0.010535%	2,037	(74)	1,963
V205	BARREN/METCALFE CO AMB SR	0.310712%	60,062	(2,176)	57,886
V298	CITY OF PIKEVILLE	0.092967%	17,971	(651)	17,320
V330	CITY OF OWENSBORO	2.063056%	398,796	(14,448)	384,348
V347	CITY OF RADCLIFF	0.555060%	107,295	(3,887)	103,408
V359	CITY OF ELSMERE	0.136120%	26,313	(953)	25,360
V376	CITY OF BERE A	0.481275%	93,032	(3,371)	89,661
V408	UNION EMERGENCY SERVICES	0.368890%	71,308	(2,583)	68,725
V447	CITY OF ELIZABETHTOWN	1.123927%	217,259	(7,871)	209,388
V608	WALTON FIRE DIST/EMS	0.276268%	53,404	(1,935)	51,469
V647	CITY OF VINE GROVE	0.044992%	8,697	(315)	8,382
V708	HEBRON FIRE PROTECTION DI	0.521106%	100,732	(3,649)	97,083
V808	POINT PLEASANT FIRE DIST	0.147647%	28,541	(1,034)	27,507
V919	CITY OF WILDER	0.198000%	38,274	(1,387)	36,887
V959	CITY OF COVINGTON	2.836249%	548,257	(19,863)	528,394
TOTAL		100.000000%	19,330,373	(700,337)	18,630,036

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employee
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

County Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employee
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Hazardous)

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

Participating Agency			Geographic Location of the Project				Project Information				Financial Information				Performance Information				Compliance Information				Other Information			
			City	County	State	Zip	Project Name	Project Number	Project Type	Project Status	Project Start Date	Project End Date	Project Budget	Project Actual Cost	Project Variance	Project Completion Date	Project Rating	Project Comments	Project Owner	Project Manager	Project Contact	Project Email	Project Phone	Project Fax	Project Website	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)		
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The accompanying notes are an integral part of these schedules.

County Employees Retirement System

Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024

Note 1 - Organization

Under the provisions of Kentucky Revised Statutes Sections 61.505 and 78.782 the Kentucky Public Pensions Authority (KPPA) oversees the administration and operation of the personnel and accounting systems for the CERS Nonhazardous and CERS Hazardous plans which are administered by the CERS Board. 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.

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

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 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.

Note 2 - Relationship to Combining Financial Statements

The accompanying schedules were reconciled to the CERS's Combining Statement of Changes in Fiduciary Net Position – Insurance Fund in CERS's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024, 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 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, 2024, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Note 3 - Measurement Focus, Basis of Accounting and Basis of Presentation

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

The CERS Nonhazardous and CERS Hazardous Insurance Plans are reported as OPEB trust funds and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the CERS Board and required by the employers, and the employees' contributions are set by Kentucky Revised Statute 78.5536(3)(b)(1). CERS recognized employer and employee contributions to the plans through June

County Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

30, 2024. OPEB expenses are recognized as the benefits come due for the CERS Nonhazardous and CERS 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, 2024. 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, monthly. The administrative expenses are reported in CERS's basic financial statements included in the ACFR.

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2024, 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 for participating employers as of June 30, 2024, calculated in accordance with GASB Statement No. 74, are as follows (dollars in thousands):

	CERS Nonhazardous	CERS Hazardous	Ins Total
Total OPEB Liability	\$ 3,534,297	\$ 1,873,669	\$ 5,407,966
Fiduciary Net Position	3,707,277	1,752,366	\$ 5,459,643
Net OPEB Liability	\$ (172,980)	\$ 121,303	\$ (51,677)

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

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

For financial reporting, the actuarial valuation was performed by Gabriel Roeder Smith (GRS). GRS completed reports by plan in compliance with GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans for the fiscal year ended June 30, 2024. The total OPEB liability, net OPEB liability (NOL), and sensitivity information are based on an actuarial valuation date of June 30, 2023. The total OPEB liability was rolled forward from the valuation date to the plan's fiscal year ended June 30, 2024, using generally accepted actuarial principles.

County Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

The following actuarial assumptions were used in performing the actuarial valuation as of June 30, 2023:

Inflation	2.50%
Payroll Growth Rate	2.00%
Salary Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05%, varies by service for CERS Hazardous
Investment Rate of Return	6.50%
Healthcare Trend Rates	
Pre - 65	Initial trend starting at 7.10% at January 1, 2026, and gradually decreasing to an ultimate trend rate of 4.25% over a period of 14 years
Post - 65	Initial trend starting at 8.00% in 2026, then gradually decreasing to an ultimate trend rate of 4.25% over a period of 9 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-2020 mortality improvement scale using a base year of 2010
Post-retirement (non-disabled)	System-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023
Post-retirement (disabled)	PUB-2010 Disabled Mortality table, with rates multiplied by 150% for both male and female rates, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010

The discount rate used to calculate the total OPEB liability increased from 5.93% to 5.99% for the nonhazardous plan and from 5.97% to 6.02% for the hazardous plan. The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2023, valuation process and was updated to better reflect the plan's anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in pre-Medicare health care costs. The Total OPEB Liability as of June 30, 2024, is determined using these updated assumptions.

There have been no plan provision changes that would materially impact the total OPEB liability since June 30, 2023. It is GRS's opinion that these procedures are reasonable and appropriate and comply with applicable requirements under GASB Statement No. 75.

Discount Rate

Single discount rates of 5.99% for CERS Nonhazardous and 6.02% for CERS Hazardous were used to measure the total OPEB liability as of June 30, 2024. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.50%, and a municipal bond rate of 3.97%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2024. 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.

County Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

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 CERS's combining financial statements. CERS'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. CERS accrues employer contributions using estimates based on historical data. Actual results could differ from those estimates.

Note 4 - 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, 2024, are presented below (dollars in thousands):

	CERS Nonhazardous	CERS Hazardous
Per GRS Schedule A	\$ -	\$ 19,330
Retired Reemployed	-	529
*Other Employer Contributions	7,378	2,088
Write-Offs/Refunds	2,765	697
Total	\$ 10,143	\$ 22,644
Employer Contributions per Statement of Change in Fiduciary Net Position	\$ 10,143	\$ 22,644
	\$ -	\$ -
	0.00%	0.00%

***Other Employer Contributions--**contributions from prior period adjustments; omitted contributions/invoices; and, other employer invoices 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.

County Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for the Fiscal Year 2024

The following actuarial methods and assumptions, were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2024:

Valuation Date	June 30, 2022
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	2.00%
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
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 12 years. The 2023 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post - 65	Initial trend starting at 9.00% at January 1, 2024 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2023 premiums were known at the time of the valuation and were incorporated into the liability measurement.

Note 6 - 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, 2024, is based on the June 30, 2023, 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.

**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
County Employees Retirement System
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 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, 2024, 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 CERS Nonhazardous and CERS Hazardous OPEB Plans as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated **March 14, 2025**.

Internal Control over Financial Reporting

In planning and performing our audit of the schedule of employer allocations, we considered County Employees Retirement System (CERS) 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 CERS's internal control. Accordingly, we do not express an opinion on the effectiveness of CERS'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 CERS's 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, 2025



Schedules of Employer Allocations and
Pension Amounts by Employer

for

KENTUCKY EMPLOYEES RETIREMENT SYSTEM

For the Fiscal Year Ended June 30, 2024
with Report of Independent Auditors

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Report of Independent Auditors

To the Members
Kentucky Employees Retirement System
Frankfort, Kentucky

Opinions

We have audited the accompanying schedules of employer allocations of Kentucky Employees Retirement System – Nonhazardous Pension Plan (KERS Nonhazardous) and Kentucky Employees Retirement System – Hazardous Pension Plan (KERS Hazardous) as of and for the fiscal year ended June 30, 2024, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous and KERS Hazardous as of and for the fiscal year ended June 30, 2024, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the KERS Nonhazardous and KERS Hazardous Plans as of and for the fiscal year ended June 30, 2024, 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 Employees Retirement System (KERS) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

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

Auditor's Responsibility for the Audit Schedules

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

**Kentucky Employees Retirement System
Report of Independent Auditors
(Continued)**

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of KERS's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about KERS'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 KERS as of and for the fiscal year ended June 30, 2024, and our report thereon, dated December 5, 2024, 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, 2025, on our consideration of the KERS'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 KERS's internal control over financial reporting and compliance.

Restriction on Use

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

Blue & Co., LLC

Lexington, Kentucky
March 14, 2025

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,801,715	0.000000%	0.097660%	0.012696%
10010	LEGS LEGISLATIVE RES COMM	26,631,261	1.825050%	1.443516%	1.775451%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	28,432,976	1.825050%	1.541176%	1.788147%
7716	MASTER COMMISSIONER BULLITT COUNTY	148,285	0.000000%	0.008038%	0.001045%
7718	MASTER COMM BOONE CO	162,896	0.000000%	0.008830%	0.001148%
7720	MASTER COMM CAMPBELL CO	73,440	0.000000%	0.003981%	0.000518%
7724	MASTER COMM CHRISTIAN CO	44,651	0.000000%	0.002420%	0.000315%
7725	MASTER COMM CLARK CO	21,020	0.000000%	0.001139%	0.000148%
7727	MASTER COMM CLINTON/CUMBE	11,784	0.000000%	0.000639%	0.000083%
7730	MASTER COMM DAVIESS CO	105,302	0.000000%	0.005708%	0.000742%
7734	MASTER COMM FAYETTE CO	165,084	0.000000%	0.008948%	0.001163%
7741	MASTER COMM GRANT CO	60,017	0.000000%	0.003253%	0.000423%
7743	MASTER COMM GRAYSON CO	44,318	0.000000%	0.002402%	0.000312%
7747	MASTER COMM HARDIN CO	184,119	0.000000%	0.009980%	0.001297%
7751	MASTER COMM HENDERSON CO	34,786	0.000000%	0.001886%	0.000245%
7752	HENRY/ TRIMBLE MASTER COM	104,973	0.000000%	0.005690%	0.000740%
7753	MASTER COMM HOPKINS CO	55,529	0.000000%	0.003010%	0.000391%
7756	MASTER COMM JEFF CIRCUIT	422,589	0.000000%	0.022906%	0.002978%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	66,969	0.000000%	0.003630%	0.000472%
7759	MASTER COMM KENTON CO	190,757	0.000000%	0.010340%	0.001344%
7763	MASTER COMM LAUREL CO	71,141	0.000000%	0.003856%	0.000501%
7773	MASTER COMM MCCracken CO	125,437	0.000000%	0.006799%	0.000884%
7776	MASTER COMM MADISON CO	112,340	0.000000%	0.006089%	0.000792%
7782	MASTER COMM MEADE CO	105,637	0.000000%	0.005726%	0.000744%
7790	MASTER COMM NELSON CO	60,017	0.000000%	0.003253%	0.000423%
7793	MASTER COMM OLDHAM CO	96,849	0.000000%	0.005250%	0.000683%
7794	MASTER COMM OWEN CO	33,222	0.000000%	0.001801%	0.000234%
7798	MASTER COMM PIKE CO	104,167	0.000000%	0.005646%	0.000734%
7805	MASTER COMM SCOTT CO	114,140	0.000000%	0.006187%	0.000804%
7807	MASTER COMM SIMPSON CO	37,787	0.000000%	0.002048%	0.000266%
7814	MASTER COMM WARREN CO	151,715	0.000000%	0.008224%	0.001069%
7820	MASTER COMM BARREN CO	33,899	0.000000%	0.001837%	0.000239%
7821	MASTER COMM MUHLENBERG CO	89,547	0.000000%	0.004854%	0.000631%
20020	JUDL JUDICIAL RET SYSTEM	209,990	0.000000%	0.011382%	0.001480%
20025	JUDL ADM OFF OF THE COURT	85,339,156	2.508010%	4.625709%	2.783311%

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
SUBTOTAL	JUDICIAL BRANCH AGENCIES	88,581,562	2.508010%	4.801461%	2.806159%
31030	UNIFIED PROSECUTORIAL SYS	65,196,266	3.659636%	3.533887%	3.643289%
31035	DEPT OF AGRICULTURE	11,595,953	0.650911%	0.628545%	0.648003%
31040	ATTORNEY GENERALS OFFICE	10,543,188	0.591817%	0.571481%	0.589173%
31045	AUDITOR OF PUBLIC ACCOUNT	9,984,899	0.560478%	0.541220%	0.557974%
31066	REGISTRY OF ELECTION	728,193	0.040875%	0.039471%	0.040692%
31070	GOVERNORS OFFICE	2,155,886	0.121015%	0.116857%	0.120474%
31074	DEPT OF VETERANS AFFAIRS	36,297,407	2.037468%	1.967458%	2.028367%
31076	MILITARY AFFAIRS COMM	73,231	0.004111%	0.003969%	0.004093%
31082	KY INFRASTRUCTURE	1,135,777	0.063754%	0.061563%	0.063469%
31085	LT GOVERNORS OFFICE	549,892	0.030867%	0.029806%	0.030729%
31094	OFF OF HOMELAND SECURITY	1,188,474	0.066712%	0.064420%	0.066414%
31095	DEPT MILITARY AFFAIRS	17,205,165	0.965771%	0.932586%	0.961457%
31097	OFF OF MINORITY EMPOWMENT	132,675	0.007447%	0.007191%	0.007414%
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	0.000000%	0.000000%
31112	GOV OFF LOCAL DEVELOPMENT	3,103,655	0.174216%	0.168230%	0.173438%
31120	SECRETARY OF STATE	1,976,257	0.110932%	0.107121%	0.110437%
31125	STATE TREASURERS OFFICE	1,663,702	0.093388%	0.090179%	0.092971%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	160,903	0.009032%	0.008722%	0.008992%
31137	KY COMM NETWORK AUTH	933,312	0.052389%	0.050589%	0.052155%
31150	BOARD OF ACCOUNTANCY	245,994	0.013808%	0.013334%	0.013746%
31165	BOARD OF BARBERING	114,751	0.006441%	0.006220%	0.006412%
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	472,843	0.026542%	0.025630%	0.026423%
31180	BOARD OF DENTISTRY	267,730	0.015028%	0.014512%	0.014961%
31185	BOARD OF ELECTIONS	605,982	0.034015%	0.032847%	0.033863%
31190	BRD OF EMBALMERS/FUN DIR	223,919	0.012569%	0.012137%	0.012513%
31200	BOARD OF EXM ARCHITECTS	165,757	0.009304%	0.008985%	0.009263%
31205	KY LANDSCAPE ARCH REG BD	28,137	0.001579%	0.001525%	0.001572%
31215	BD EXAMINERS OF SOCIAL WK	136,196	0.007645%	0.007382%	0.007611%
31225	BD OF HAIRDRESSERS/CSMTG	732,073	0.041093%	0.039681%	0.040909%
31245	BD OF MEDICAL LICENSURE	989,738	0.055557%	0.053648%	0.055309%
31250	BOARD OF NURSING	3,828,114	0.214882%	0.207498%	0.213922%
31260	BOARD OF OPTOMETRIC EXM	85,069	0.004775%	0.004611%	0.004754%
31263	KY RESPIRATORY CARE BD	104,212	0.005850%	0.005649%	0.005824%
31268	PERSONNEL BOARD	374,262	0.021008%	0.020286%	0.020914%

The accompanying notes are an integral part of the schedules.

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31270	KY BOARD OF PHARMACY	1,219,624	0.068461%	0.066108%	0.068155%
31275	BD OF PHYSICAL THERAPY	198,961	0.011168%	0.010784%	0.011118%
31290	BD OF PROF ENGINEERS & LA	672,911	0.037772%	0.036474%	0.037603%
31345	SCHOOL FAC CONSTR COMM	157,152	0.008821%	0.008518%	0.008782%
31354	EXECUTIVE BRANCH ETH COMM	292,163	0.016400%	0.015836%	0.016327%
31370	COMMISSION ON HUMAN RIGHT	1,101,896	0.061852%	0.059727%	0.061576%
31415	KY COUNCIL POSTSEC EDUCAT	2,297,568	0.128968%	0.124537%	0.128392%
31765	OFFICE OF STATE BUD DIREC	1,457,686	0.081824%	0.079012%	0.081458%
35605	TRAN OFF OF THE SECRETARY	4,489,077	0.251984%	0.243325%	0.250858%
35607	TRAN OFFICE OF LEGAL SVC	2,485,770	0.139533%	0.134738%	0.138910%
35609	DIVISION OF FACILITY MANA	1,763,594	0.098995%	0.095594%	0.098553%
35615	TRAN DEPT OF AVIATION	1,548,245	0.086907%	0.083921%	0.086519%
35616	TRAN OFFICE OF PERSONNEL	1,767,846	0.099234%	0.095824%	0.098791%
35617	OFFICE OF INFORMAT TECHNO	1,975,074	0.110866%	0.107057%	0.110371%
35618	OFFICE OF AUDITS	2,369,708	0.133018%	0.128447%	0.132424%
35619	DOT PAYROLL DIVISION	1,437,155	0.080671%	0.077899%	0.080311%
35625	TRAN DEPT OF HIGHWAYS	214,654,912	12.049140%	11.635119%	11.995309%
35628	TRAN DEPT OF INTERGOV PRO	736,387	0.041335%	0.039915%	0.041150%
35630	TRAN DEPT OF VEH REGULATE	10,312,724	0.578880%	0.558989%	0.576294%
36635	CAB FOR ECONOMIC DEVELOPMENT	5,237,727	0.294007%	0.283905%	0.292694%
39075	KHEAA DIV OF FINANCIAL AF	368,432	0.020681%	0.019970%	0.020589%
39079	COMMONWEALTH OF TECHNOL	14,061,310	0.789298%	0.762177%	0.785772%
39084	KY RIVER AUTHORITY	390,852	0.021940%	0.021186%	0.021842%
39103	OFFICE OF PVA'S	33,014,737	1.853203%	1.789525%	1.844925%
39130	DEPT OF REVENUE	37,825,667	2.123253%	2.050296%	2.113769%
39750	OFFICE OF SECRETARY	6,718,596	0.377132%	0.364174%	0.375447%
39758	OFF OF THE CONTROLLER	4,757,458	0.267048%	0.257872%	0.265855%
39785	DEPT FACILITIES SUPP SVCS	11,519,969	0.646646%	0.624426%	0.643757%
50235	KY STATE FAIR BOARD	11,367,527	0.638089%	0.616163%	0.635239%
50410	COMM KY HERITAGE COUNCIL	1,267,431	0.071144%	0.068700%	0.070826%
50529	KY ARTS COUNCIL	487,329	0.027355%	0.026415%	0.027233%
50550	KY HISTORICAL SOCIETY	1,950,042	0.109461%	0.105700%	0.108972%
50660	DEPT OF FISH & WILDLIFE	16,427,850	0.922138%	0.890452%	0.918019%
50665	COMM KY HORSE PARK	2,796,701	0.156986%	0.151592%	0.156285%
50670	DEPT OF PARKS	26,476,015	1.486167%	1.435101%	1.479528%
50850	COMM OFFICE OF SECRETARY	1,323,897	0.074314%	0.071760%	0.073982%
50852	KY ARTISANS CTR AT BEREA	736,024	0.041315%	0.039895%	0.041130%
50860	DEPT OF TOURISM	1,204,411	0.067607%	0.065284%	0.067305%

The accompanying notes are an integral part of the schedules.

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
51106	DEPT OF WORKPLACE STANDARDS	5,230,317	0.293591%	0.283503%	0.292280%
51107	DEPARTMENT OF WORKERS' CLAIMS	8,326,626	0.467395%	0.451335%	0.465307%
51113	KY OSH REVIEW COMMISSION	231,920	0.013018%	0.012571%	0.012960%
51114	WORKERS' COMP FUNDING COMMISSION	879,172	0.049350%	0.047655%	0.049130%
51142	OFFICE OF UNEMPLOYMENT INSURANCE	10,525,698	0.590835%	0.570533%	0.588196%
51340	KY COMM DEAF/HARD OF HEAR	493,886	0.027723%	0.026771%	0.027599%
51407	KY ENVIRONMENTAL EDUC COU	85,657	0.004808%	0.004643%	0.004787%
51507	OFFICE OF THE SECRETARY	9,104,710	0.511071%	0.493510%	0.508788%
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	641,743	0.036023%	0.034785%	0.035862%
51509	OFFICE OF EDUCATIONAL PROGRAMS	57,824	0.003246%	0.003134%	0.003231%
51530	EDUC OFFICE OF SECRETARY	249,025	0.013978%	0.013498%	0.013916%
51531	DEPT WORKFORCE INVESTMENT	18,934,471	1.062841%	1.026321%	1.058093%
51532	KY COMM ON PROPRIETARY ED	119,921	0.006731%	0.006500%	0.006701%
51540	EDUC DEPT OF EDUCATION	15,221,363	0.854415%	0.825056%	0.850598%
51545	KY EDUCATIONAL TV AUTHOR	7,342,167	0.412135%	0.397974%	0.410294%
51555	KY DEPT LIBRARY & ARCHIVE	2,409,764	0.135266%	0.130618%	0.134662%
53721	H&FS OFF OF THE SECRETARY	31,329,293	1.758595%	1.698167%	1.750739%
53723	OFFICE INSPECTOR GENERAL	11,862,384	0.665866%	0.642987%	0.662892%
53725	DEPT OF AGING/INDEP LIVIN	13,698,044	0.768907%	0.742486%	0.765472%
53727	DEPT FOR INCOME SUPPORT	26,378,502	1.480694%	1.429816%	1.474080%
53728	DEPT FOR PUBLIC HEALTH	30,999,011	1.740055%	1.680265%	1.732282%
53729	OFF HUMAN RESOURCE MANAGE	21,651,214	1.215339%	1.173579%	1.209910%
53730	SERVE KY	1,218,610	0.068404%	0.066053%	0.068098%
53736	H&FS DEPT FOR COMM BASE S	266,863,447	14.979738%	14.465019%	14.912825%
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	0.000000%	0.000000%
53746	DEPT FOR MEDICAID SERVICE	13,581,364	0.762357%	0.736162%	0.758952%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	7,560,947	0.424416%	0.409832%	0.422520%
54500	J&PS OFF OF SECRETARY	10,934,623	0.613789%	0.592698%	0.611047%
54515	DEPT OF PUBLIC ADVOCACY	35,314,220	1.982279%	1.914166%	1.973424%
54520	J&PS DEPT OF KY STATE POL	42,700,360	2.396882%	2.314523%	2.386175%
54523	J&PS OF JUVENILE JUSTICE	37,720,930	2.117374%	2.044619%	2.107916%
54525	DEPT OF CRIMINAL JUST TRN	8,581,997	0.481730%	0.465177%	0.479578%
54527	J&PS DEPT OF CORRECTIONS	19,725,392	1.107237%	1.069192%	1.102291%
55790	OFFICE OF THE SECRETARY	5,107,746	0.286711%	0.276859%	0.285430%
55793	DEPT PERSONNEL ADMIN	2,334,096	0.131019%	0.126517%	0.130434%
55794	DEPT FOR EMPLOYEE INS	2,611,067	0.146566%	0.141530%	0.145911%
56102	OFFICE OF THE SECRETARY	-	0.000000%	0.000000%	0.000000%

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Kentucky Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	0.000000%	0.000000%
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	0.000000%	0.000000%
56113	KY OSH REVIEW COMMISSION	-	0.000000%	0.000000%	0.000000%
56114	WORKERS COMP FUNDING COMM	-	0.000000%	0.000000%	0.000000%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	11,215	0.000630%	0.000608%	0.000627%
57123	KY PUBLIC SVC COMMISSION	5,408,069	0.303569%	0.293138%	0.302213%
57126	OFFICE OF THE SECRETARY	3,165,420	0.177683%	0.171578%	0.176889%
57128	DEPT FOR NATURAL RESOURCE	27,804,042	1.560713%	1.507085%	1.553741%
57129	DEPT FOR ENVIRONM PROTECT	38,543,154	2.163527%	2.089186%	2.153863%
57139	OFFICE OF ADMINISTRATIVE SERVICES	4,846,971	0.272073%	0.262724%	0.270858%
57140	KY NATURE PRESERVES	1,127,724	0.063302%	0.061127%	0.063019%
57141	OFFICE OF ENERGY POLICY	482,129	0.027063%	0.026133%	0.026942%
58374	KY HORSE RACING AUTHORITY	3,519,005	0.197531%	0.190744%	0.196649%
58672	OFFICE OF CLAIMS AND APPEALS	538,184	0.030210%	0.029172%	0.030075%
58675	OFFICE OF THE SECRETARY	4,241,508	0.238087%	0.229906%	0.237023%
58676	DEPT OF INSURANCE	3,995,518	0.224279%	0.216572%	0.223277%
58677	OFF OF OCCUP & PROFESSION	1,764,269	0.099033%	0.095630%	0.098591%
58678	KY BOXING & WRESTLING AUT	62,966	0.003534%	0.003413%	0.003518%
58680	DEPT OF ALCOHOL & BEVERA	776,033	0.043561%	0.042064%	0.043366%
58681	DEPT OF CHARITABLE GAMING	1,429,904	0.080264%	0.077506%	0.079905%
58685	DEPT OF FINANCIAL INSTITU	7,111,041	0.399161%	0.385446%	0.397378%
58690	DEPT OF HOUSING & BUILD C	11,649,160	0.653898%	0.631429%	0.650977%
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	1,388,373,866	77.933030%	75.255172%	77.584898%
1430	EASTERN KY UNIV	5,744,723	1.270600%	0.311386%	1.145902%
1433	KET FOUNDATION	3,337,462	0.080090%	0.180903%	0.093196%
1435	CHILD WATCH ADVOCACY CTR	275,396	0.003820%	0.014928%	0.005264%
1436	LOTUS	1,165,966	0.005710%	0.063200%	0.013184%
1437	SANCTUARY INC	831,315	0.013340%	0.045060%	0.017464%
1438	O A S I S	1,035,525	0.012250%	0.056129%	0.017954%
1439	BARREN RIVER CHILD ADVOCA	698,922	0.002160%	0.037884%	0.006804%
1440	MOREHEAD STATE UNIVERSITY	4,509,170	0.643190%	0.244414%	0.591349%
1445	MURRAY STATE UNIV	6,795,002	0.705340%	0.368315%	0.661527%
1451	SILVERLEAF	675,981	0.010730%	0.036641%	0.014098%
1452	SPRINGHAVEN INC	824,042	0.008120%	0.044666%	0.012871%
1453	SAFE HARBOR	1,078,420	0.006980%	0.058454%	0.013672%

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Kentucky Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
1454	D.O.V.E.S.	773,412	0.007010%	0.041922%	0.011549%
1456	JUDI'S PLACE FOR KIDS, INC.	397,143	0.004130%	0.021527%	0.006392%
1457	KY RIVER CHILD ADVOCACY	266,736	0.001550%	0.014458%	0.003228%
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	448,428	0.014590%	0.024306%	0.015853%
1459	NURSING HOME OMBUDSMAN	319,364	0.004680%	0.017311%	0.006322%
1465	WESTERN KENTUCKY UNIV	12,272,623	0.961060%	0.665223%	0.922601%
1480	KASAP	822,409	0.005020%	0.044578%	0.010163%
1481	ZEROV	1,420,029	0.012920%	0.076971%	0.021247%
1483	PENNYRILE CHILD ADV CTR	291,500	0.002450%	0.015800%	0.004186%
1484	BUFFALO TR CHILD ADV INC	323,882	0.001340%	0.017556%	0.003448%
1485	CUMBERLAND V C A CENTER	475,139	0.004370%	0.025754%	0.007150%
1486	LAKE CUMB CHILD ADV CTR	364,324	0.002900%	0.019748%	0.005090%
1487	B.R.A.S.S.	1,006,190	0.011330%	0.054539%	0.016947%
1488	WOMEN AWARE	227,853	0.005190%	0.012351%	0.006121%
1489	BETHANY HOUSE ABUSE SHELTER	605,776	0.008900%	0.032835%	0.012012%
1490	HOPE HARBOR INC	678,236	0.004380%	0.036763%	0.008590%
1491	CHILD ADV CTR OF GRN RVR	295,846	0.003040%	0.016036%	0.004729%
1492	CSG HEADQUARTERS	3,589,567	0.102460%	0.194568%	0.114434%
1994	KY HIGHER ED STUD LN CORP	10,349,396	0.435330%	0.560977%	0.451664%
3022	LEX FAYETTE CO HLTH DEPT	8,780,202	0.466060%	0.475921%	0.467342%
3023	LAKE CUMBERLAND DISTRICT	7,191,262	0.391340%	0.389794%	0.391139%
3024	WEDCO DIST HEALTH DEPT	1,649,120	0.149760%	0.089389%	0.141912%
3025	NORTHERN KY DIST HLTH DEPT	10,006,035	0.288080%	0.542365%	0.321137%
3026	BARREN RVR DIST HLTH DEPT	5,218,257	0.363480%	0.282849%	0.352998%
3027	GREEN RVR DIST HLTH DEPT	8,476,537	0.434500%	0.459461%	0.437745%
3028	LINCOLN TRL DIST HLTH DEPT	5,426,866	0.353490%	0.294157%	0.345777%
3029	PURCHASE DIST HLTH DEPT	2,474,737	0.233680%	0.134140%	0.220740%
3030	MERCER CO HEALTH DEPT	723,827	0.047190%	0.039234%	0.046156%
3031	CUMBERLAND VLY DIST HEALT	4,420,389	0.478140%	0.239602%	0.447130%
3033	KY RIVER DIST HEALTH DEPT	4,312,030	0.373270%	0.233728%	0.355130%
3034	BOURBON CO HEALTH CENTER	802,310	0.041330%	0.043488%	0.041611%
3035	CLARK CO HEALTH DEPT	1,767,740	0.087510%	0.095818%	0.088590%
3036	GATEWAY DIST HEALTH DEPT	3,179,526	0.156670%	0.172342%	0.158707%
3037	BOYLE CO HEALTH DEPT	737,916	0.033740%	0.039998%	0.034554%
3038	PIKE CO HEALTH DEPT	2,317,196	0.128550%	0.125601%	0.128167%
3039	FLOYD CO HEALTH CENTER	1,297,788	0.065370%	0.070345%	0.066017%
3040	MARTIN CO HEALTH DEPT	430,399	0.028100%	0.023329%	0.027480%
3042	BUFFALO TRACE HEALTH DEPT	799,391	0.057350%	0.043330%	0.055527%

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(1)	(2)	(3)	(4)	(5)	(6)
3044	N CENTRAL DIST HLTH DEPT	2,252,532	0.114620%	0.122096%	0.115592%
3045	PENNYRILE DIST HLTH DEPT	1,927,474	0.083250%	0.104476%	0.086009%
3047	BREATHITT CO HEALTH DEPT	1,324,678	0.096340%	0.071803%	0.093150%
3048	GREENUP CO HLTH DEPT	1,310,990	0.061180%	0.071061%	0.062465%
3049	WHITLEY CO HEALTH DEPT	2,222,443	0.153570%	0.120465%	0.149266%
3050	LAUREL CO HEALTH DEPT	1,168,183	0.076950%	0.063320%	0.075178%
3051	KNOX CO HEALTH DEPT	1,927,170	0.149260%	0.104460%	0.143436%
3052	MONROE CO HEALTH DEPT	532,357	0.016680%	0.028856%	0.018263%
3053	BULLITT CO HEALTH DEPT	1,660,078	0.073480%	0.089983%	0.075625%
3054	THREE RIVERS DIST HLTH	2,863,654	0.121470%	0.155221%	0.125858%
3055	ESTILL CO HEALTH DEPT	459,214	0.029660%	0.024891%	0.029040%
3056	OLDHAM CO HEALTH DEPT	1,286,389	0.055710%	0.069727%	0.057532%
3057	LEWIS CO HEALTH DEPT	792,915	0.016270%	0.042979%	0.019742%
3058	FLEMING CO HEALTH DEP	417,540	0.023320%	0.022632%	0.023231%
3059	JESSAMINE CO HEALTH DEPT	1,654,312	0.044700%	0.089670%	0.050546%
3060	POWELL CO HEALTH DEPT	595,476	0.022330%	0.032277%	0.023623%
3061	ANDERSON CO HEALTH DEPT	476,128	0.026980%	0.025808%	0.026828%
3062	MADISON CO HEALTH DEP	3,201,768	0.284160%	0.173548%	0.269780%
3064	JOHNSON CO HEALTH DEPT	1,445,060	0.082310%	0.078328%	0.081792%
3065	MAGOFFIN CO HEALTH DEPT	621,179	0.034380%	0.033670%	0.034288%
3066	ALLEN CO HEALTH DEPT	1,008,158	0.042050%	0.054646%	0.043687%
3067	FRANKLIN CO HEALTH DEPT	2,736,496	0.118540%	0.148329%	0.122413%
3068	LINCOLN CO HEALTH DEPT	578,049	0.026030%	0.031332%	0.026719%
3069	WOODFORD CO HEALTH DEPT	1,014,879	0.028990%	0.055010%	0.032373%
3072	MUHLENBERG CO.HEALTH DEPT	1,051,117	0.041920%	0.056975%	0.043877%
3073	MARSHALL CO HEALTH DEPT	1,521,305	0.081130%	0.082461%	0.081303%
3074	CHRISTIAN CO HEALTH DEPT	1,578,962	0.071020%	0.085586%	0.072914%
3075	HOPKINS CO HEALTH DEPT	1,705,349	0.094700%	0.092436%	0.094406%
3076	TODD CO HEALTH DEPT	1,115,241	0.024920%	0.060450%	0.029539%
3077	BRACKEN CO HEALTH DEPT	392,673	0.012810%	0.021284%	0.013912%
3078	MONTGOMERY CO HEALTH DEPT	2,091,455	0.056880%	0.113365%	0.064223%
3079	GARRARD COUNTY HEALTH DPT	471,992	0.020870%	0.025584%	0.021483%
3080	BRECKINRIDGE CO HEALTH BD	462,369	0.040950%	0.025062%	0.038885%
3081	ASHLAND BOYD CO HEALTH DP	1,147,321	0.093380%	0.062189%	0.089325%
3082	LAWRENCE CO HEALTH DEPT	926,755	0.020560%	0.050234%	0.024418%
3083	GRAVES CO HEALTH CENTER	1,237,776	0.032480%	0.067092%	0.036980%
3084	CALLOWAY CO HEALTH DEPT	785,569	0.021990%	0.042581%	0.024667%
3085	BELL CO HEALTH DEPT	937,075	0.057050%	0.050793%	0.056237%

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(1)	(2)	(3)	(4)	(5)	(6)
3086	GRAYSON COUNTY HEALTH DEPT	916,419	0.024440%	0.049673%	0.027720%
3087	HARLAN CO HEALTH DEPT	765,971	0.038370%	0.041519%	0.038779%
3088	CARTER CO HEALTH DEPT	653,480	0.029530%	0.035421%	0.030296%
3801	KENTUCKY STATE UNIVERSITY	2,429,468	0.235970%	0.131686%	0.222413%
5470	KCTCS	15,819,541	0.830280%	0.857480%	0.833816%
7403	ASST OF COMMONWEALTH ATTY	1,197,787	0.030870%	0.064925%	0.035297%
7408	FRANKLIN CO COUNCIL AGING	326,841	0.011410%	0.017716%	0.012230%
7409	MUN ELEC POW ASSOC OF KY	21,815	0.009280%	0.001182%	0.008227%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.006542%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.006437%	0.009241%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.713174%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.123418%
8202	NORTHERN KY REG MHMR BD	148,371	0.304430%	0.008042%	0.265900%
8204	COMMUNICARE INC	8,291,535	0.353870%	0.449433%	0.366293%
8205	ADANTA/BEHAVIORAL HLTH SR	5,625,107	0.473160%	0.304902%	0.451286%
8208	CUMBERLAND RIVER MHMR	19,334,839	0.522270%	1.048022%	0.590618%
8209	FOUR RIVERS BEHAVIORAL HEALTH	9,053,031	0.188850%	0.490709%	0.228092%
8210	NEW VISTA OF THE BLUEGRASS, INC.	37,567,881	0.976910%	2.036323%	1.114634%
8213	GREEN RVR REG MHMR BD	17,917,260	0.158670%	0.971184%	0.264297%
8216	COMPREHEND INC REG MHMR B	3,970,214	0.154500%	0.215201%	0.162391%
8220	LIFESKILLS INC	22,187,122	0.686860%	1.202627%	0.753910%
8221	MOUNTAIN COMP CARE CENTER	5,007,152	0.243500%	0.271407%	0.247128%
014A	BRECKINRIDGE CO ATTORNEY	102,973	0.005470%	0.005582%	0.005485%
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001471%	0.004741%
031A	EDMONSON COUNTY ATTORNEY	24,029	0.002520%	0.001302%	0.002362%
060A	KNOTT COUNTY ATTORNEY	53,846	0.004790%	0.002919%	0.004547%
071A	LOGAN COUNTY ATTORNEY	143,488	0.009470%	0.007778%	0.009250%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002854%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.003089%
W002	ALLEN COUNTY ATTORNEY	113,058	0.008820%	0.006128%	0.008470%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.009118%
W005	BARREN COUNTY ATTORNEY	131,976	0.015280%	0.007154%	0.014224%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000009%
W007	BELL COUNTY ATTORNEY	274,125	0.010270%	0.014859%	0.010867%
W008	BOONE COUNTY ATTORNEY	701,300	0.027070%	0.038013%	0.028493%
W011	BOYLE COUNTY ATTORNEY	33,355	0.000830%	0.001808%	0.000957%
W015	BULLITT COUNTY ATTORNEY	415,147	0.003740%	0.022503%	0.006179%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000252%

The accompanying notes are an integral part of the schedules.

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W021	CARROLL COUNTY ATTORNEY	86,583	0.004640%	0.004693%	0.004647%
W022	CHILD SUPPORT ENFORCEMENT	84,477	0.001360%	0.004579%	0.001778%
W023	CASEY COUNTY ATTORNEY	72,982	0.005040%	0.003956%	0.004899%
W025	CLARK COUNTY ATTORNEY	152,869	0.007030%	0.008286%	0.007193%
W028	CRITTENDEN CO ATTORNEY	-	0.001940%	0.000000%	0.001688%
W030	DAVIESS COUNTY ATTORNEY	47,081	0.008390%	0.002552%	0.007631%
W036	FLOYD COUNTY ATTORNEY	195,810	0.005960%	0.010614%	0.006565%
W037	FRANKLIN COUNTY ATTORNEY	242,509	0.025700%	0.013145%	0.024068%
W039	GALLATIN COUNTY ATTORNEY	64,118	0.000000%	0.003475%	0.000452%
W040	GARRARD COUNTY ATTORNEY	86,140	0.005260%	0.004669%	0.005183%
W041	GRANT COUNTY CHILD SUPPOR	42,115	0.001930%	0.002283%	0.001976%
W042	GRAVES COUNTY ATTORNEY	111,643	0.017400%	0.006051%	0.015925%
W046	HANCOCK COUNTY ATTORNEY	30,730	0.002050%	0.001666%	0.002000%
W049	HARRISON COUNTY ATTORNEY	73,481	0.000610%	0.003983%	0.001048%
W053	HICKMAN COUNTY ATTORNEY	56,965	0.005470%	0.003088%	0.005160%
W054	HOPKINS COUNTY ATTORNEY	418,158	0.009310%	0.022666%	0.011046%
W055	JACKSON COUNTY ATTORNEY	14,827	0.003720%	0.000804%	0.003341%
W056	JEFFERSON CO ATTORNEY	603,507	0.090800%	0.032712%	0.083249%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.001070%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000026%
W062	LARUE COUNTY ATTORNEY	83,533	0.005540%	0.004528%	0.005408%
W063	LAUREL COUNTY ATTORNEY	28,425	0.001880%	0.001541%	0.001836%
W065	LEE COUNTY ATTORNEY	3,196	0.004720%	0.000173%	0.004129%
W067	LETCHER COUNTY ATTORNEY	31,169	0.000000%	0.001689%	0.000220%
W073	MCCRACKEN COUNTY ATTORNEY	33,298	0.005810%	0.001805%	0.005289%
W074	MCCREARY COUNTY ATTORNEY	125,114	0.010210%	0.006782%	0.009764%
W076	MADISON COUNTY ATTORNEY	484,702	0.034400%	0.026273%	0.033343%
W077	MAGOFFIN CO ATTORNEY	87,984	0.001040%	0.004769%	0.001525%
W082	MEADE COUNTY ATTORNEY	112,793	0.007900%	0.006114%	0.007668%
W083	MENIFEE COUNTY ATTORNEY	18,150	0.003020%	0.000984%	0.002755%
W084	MERCER COUNTY ATTORNEY	38,900	0.002700%	0.002109%	0.002623%
W087	MONTGOMERY CO ATTORNEY	88,229	0.008960%	0.004782%	0.008417%
W088	MORGAN COUNTY ATTORNEY	109,179	0.009650%	0.005918%	0.009165%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000690%	0.000090%
W093	OLDHAM COUNTY ATTORNEY	322,023	0.008990%	0.017455%	0.010090%
W094	OWEN COUNTY ATTORNEY	61,757	0.002610%	0.003347%	0.002706%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000722%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000122%

The accompanying notes are an integral part of the schedules.

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W100	PULASKI COUNTY ATTORNEY	336,223	0.008520%	0.018225%	0.009782%
W102	ROCKCASTLE CO ATTORNEY	121,538	0.004120%	0.006588%	0.004441%
W103	ROWAN COUNTY ATTORNEY	23,265	0.004360%	0.001261%	0.003957%
W105	SCOTT COUNTY ATTORNEY	23,400	0.000000%	0.001268%	0.000165%
W106	SHELBY COUNTY ATTORNEY	128,922	0.002130%	0.006988%	0.002762%
W107	SIMPSON COUNTY ATTORNEY	40,494	0.002770%	0.002195%	0.002695%
W108	SPENCER COUNTY ATTORNEY	13,344	0.006380%	0.000723%	0.005645%
W111	TRIGG COUNTY ATTORNEY	-	0.004960%	0.000000%	0.004315%
W112	TRIMBLE COUNTY ATTORNEY	74,009	0.003990%	0.004012%	0.003993%
W113	UNION COUNTY ATTORNEY	116,919	0.001560%	0.006337%	0.002181%
W117	WEBSTER COUNTY ATTORNEY	78,931	0.007510%	0.004278%	0.007090%
W118	WHITLEY COUNTY ATTORNEY	150,052	0.010710%	0.008133%	0.010375%
X034	FAYETTE CO ATTORNEY OFF	85,144	0.016670%	0.004615%	0.015103%
X059	KENTON COUNTY ATTORNEY	96,067	0.005430%	0.005207%	0.005401%
SUBTOTAL	ALL OTHER AGENCIES	339,499,894	17.733910%	18.402191%	17.820796%
TOTAL		1,844,888,298	100.000000%	100.000000%	100.000000%

Notes:

Column 4 – For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2024, within the Executive Branch.

For example, for agency 31030, $3.659636\% = 65,196,266 / 1,388,373 \times 77.933030\%$

Column 5 – Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2024 for the entire plan.

For example, for agency 31030, $3.533887\% = 65,196,266 / 1,844,888,298$

Column 6 – The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 87% of the aggregate required contribution for the plan.

Column 6 = $87.00\% \times \text{Column 4} + 13.00\% \times \text{Column 5}$

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

Kentucky Employees Retirement System
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

Kentucky Employees Retirement System
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules.

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

[illegible]

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Kentucky Employees Retirement System
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
1430	EASTERN KY UNIV	487,503	0.572726%
1440	MOREHEAD STATE UNIVERSITY	95,028	0.111640%
1445	MURRAY STATE UNIV	153,655	0.180516%
1450	NORTHERN KY UNIVERSITY	274,601	0.322605%
1465	WESTERN KENTUCKY UNIV	353,407	0.415188%
3801	KENTUCKY STATE UNIVERSITY	61,356	0.072082%
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%
31040	ATTORNEY GENERALS OFFICE	366,898	0.431037%
31095	DEPT MILITARY AFFAIRS	750,766	0.882011%
35615	TRAN DEPT OF AVIATION	59,240	0.069596%
39079	COMMONWEALTH OF TECHNOL	89,465	0.105104%
50660	DEPT OF FISH & WILDLIFE	2,133,888	2.506923%
50665	COMM KY HORSE PARK	123,455	0.145036%
50670	DEPT OF PARKS	404,361	0.475049%
53729	OFF HUMAN RESOURCE MANAGE	1,164,131	1.367638%
54520	J&PS DEPT OF KY STATE POL	2,377,698	2.793355%
54523	J&PS OF JUVENILE JUSTICE	10,230,810	12.019307%
54527	J&PS DEPT OF CORRECTIONS	65,274,913	76.685935%
58676	DEPT OF INSURANCE	111,122	0.130548%
58680	DEPT OF ALCOHOL & BEVERA	607,504	0.713704%
TOTAL		85,119,798	100.000000%

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

Kentucky Employees Retirement System
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Hazardous)

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

		Net Pension Liability as of June 30, 2020			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
Participating Employer Code	Participating Employer Name	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	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	2025	2026	2027	2028	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1430	EASTERN KY UNIV	2,140,628	3,102,893	1,356,321	224,944	(373,548)	(146,604)	-	(146,604)	120,382	-	241,304	-	361,684	-	-	440,698	86,879	529,579	(76,968)	40,351	(80,302)	(50,973)	
1440	MOREHEAD STATE UNIVERSITY	417,267	604,800	255,334	43,848	(150,118)	(106,270)	-	(106,270)	23,466	-	47,037	-	70,503	-	-	85,904	102,398	188,302	(100,076)	7,865	(15,653)	(9,935)	
1445	MURRAY STATE UNIV	424,699	977,930	438,647	70,800	(285,659)	(104,750)	-	(104,750)	37,843	-	76,862	-	113,988	-	-	138,803	175,696	310,598	(147,936)	12,718	(25,330)	(16,066)	
1450	NORTHERN KY UNIVERSITY	1,205,773	1,747,684	769,621	126,707	(195,852)	(69,243)	-	(69,243)	67,809	-	115,922	-	283,731	-	-	248,336	142,763	390,959	(136,024)	22,729	(45,232)	(28,711)	
1465	WESTERN KENTUCKY UNIV	1,551,812	2,248,245	995,402	163,070	(464,395)	(238,550)	-	(238,550)	107,268	-	214,908	-	282,148	-	-	319,477	174,462	495,338	(117,836)	29,252	(58,133)	(36,958)	
1801	KENTUCKY STATE UNIVERSITY	269,415	390,498	171,962	28,111	(100,320)	(72,009)	-	(72,009)	15,151	-	30,370	-	45,521	-	-	55,465	25,378	80,843	(23,879)	5,078	(10,107)	(6,414)	
3100	UNIFIED PROSECUTORIAL SVS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3100	ATTORNEY GENERAL'S OFFICE	1,611,050	2,315,105	1,028,302	169,295	(342,645)	(193,350)	-	(193,350)	90,600	-	181,607	-	272,207	-	-	331,672	110,507	442,179	(101,543)	30,368	(60,430)	(38,362)	
3105	DEPT MILITARY AFFAIRS	3,296,616	4,778,218	2,104,166	346,430	(486,309)	(198,689)	-	(198,689)	165,390	-	371,634	-	557,004	-	-	678,695	312,040	990,738	(265,702)	62,241	(123,666)	(78,489)	
3115	TRAN DEPT OF AVIATION	260,123	377,030	164,031	27,335	(14,687)	(1,648)	-	(1,648)	14,628	-	29,321	-	41,951	-	-	51,425	30,007	92,419	(17,460)	4,901	(9,510)	(6,101)	
31079	COMMONWEALTH OF TECHNOL	382,838	565,392	250,740	41,281	(187,818)	(66,197)	-	(66,197)	22,882	-	46,381	-	66,374	-	-	80,879	48,327	129,200	(46,141)	7,405	(14,736)	(9,305)	
50660	DEPT OF FISH & WILDLIFE	9,169,909	13,143,037	5,980,433	984,422	(1,718,001)	(753,178)	-	(753,178)	526,931	-	1,076,310	-	1,581,161	-	-	1,939,614	695,385	2,624,994	(643,240)	176,621	(351,423)	(221,126)	
50665	COMMON KY HORSE PARK	142,088	201,720	94,068	16,864	(367,131)	(163,151)	-	(163,151)	36,485	-	81,367	-	115,380	-	-	141,602	54,896	166,538	(51,900)	30,218	(59,393)	(32,908)	
50670	DEPT OF PARKS	1,175,549	2,137,137	1,133,298	186,161	(402,500)	(218,569)	-	(218,569)	99,851	-	201,180	-	300,003	-	-	365,338	175,641	541,179	(146,762)	33,489	(66,656)	(42,279)	
51729	OFF HUMAN RESOURCE MANAG	5,111,702	7,409,060	3,262,700	517,155	(1,135,180)	(405,946)	-	(405,946)	287,465	-	576,221	-	870,179	-	-	1,052,361	398,421	963,951	(189,755)	131,738	(241,738)		
54120	JBS DEPT OF KY STATE POL	30,440,481	15,111,757	6,683,956	1,097,121	(738,392)	(360,729)	-	(360,729)	587,137	-	1,176,911	-	1,764,048	-	-	2,149,416	1,035,754	3,185,176	(977,661)	196,803	(391,611)	(248,611)	
54121	JBS DEPT OF JUVENILE JUSTICE	44,923,521	16,113,548	28,673,811	4,700,716	(8,564,564)	(3,186,380)	-	(3,186,380)	2,526,345	-	5,044,039	-	7,248,551	-	-	8,248,916	4,400,888	946,088	(1,485,211)	1,599,728			
54127	JBS DEPT OF CORRECTIONS	286,627,364	415,489,373	182,945,487	30,119,245	(7,243,572)	(22,875,673)	-	(22,875,673)	16,116,656	-	32,389,726	-	48,426,382	-	-	59,007,880	3,216,392	62,234,382	(1,621,574)	5,402,838	(10,752,035)	(6,825,119)	
58876	DEPT OF INSURANCE	487,038	702,232	311,446	49,274	(101,796)	(24,471)	-	(24,471)	17,440	-	35,085	-	52,441	-	-	60,461	11,697	115,518	(12,342)	3,038	(18,348)	(11,808)	
58880	DEPT OF ALCOHOL & BEVERA	2,667,550	3,868,429	1,702,645	280,315	(451,018)	(172,703)	-	(172,703)	100,014	-	300,702	-	450,726	-	-	549,177	242,335	791,512	(227,492)	50,283	(100,068)	(63,519)	
TOTAL		378,763,323	541,941,289	238,564,570	38,976,104	(14,837,099)	(38,439,006)	-	(38,439,006)	21,915,054	-	42,117,539	-	63,702,155	-	-	76,947,479	6,082,355	83,550,429	(47,383)	7,046,385	(14,026,878)	(8,900,285)	

The accompanying notes are an integral part of these schedules.

Kentucky Employees Retirement System (KERS)

Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2024

Note 1 - Organization

Under the provisions of Kentucky Revised Statutes Sections 61.505 and 61.645, the Kentucky Public Pensions Authority (KPPA) oversees the administration and operation of the personnel and accounting systems for the Kentucky Employees Retirement System – Nonhazardous (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous (KERS Hazardous), collectively KERS, and the 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 fund and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 61.570 and 16.555.

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

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

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

Note 2 - Relationship to Combining Financial Statements

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68. The net pension liability at June 30, 2024, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Based on guidance issued by GASB in connection with GASB statement No. 74, the 1% of pay member contribution for Tier 2 and Tier 3 members to a 401(h) subaccount are considered as an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017, and later are net of the 401(h)-asset balance.

Kentucky Employees Retirement System
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

Note 3 - Summary of Significant Accounting Policies

Employer contributions are calculated based upon creditable compensation for active members reported by employers for KERS Hazardous. House Bill 8 passed during the 2021 legislative session changed how employer contributions are allocated and collected from the participating employers in KERS Nonhazardous. Therefore, the calculation of the proportionate share of the Collective Pension Amounts for employers that participate in KERS Nonhazardous pension plan has been updated since June 30, 2020. The proportionate share of the Collective Pension Amounts for employers that participate in KERS Nonhazardous is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by creditable compensation for fiscal year ending June 30, 2024. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort assumes the amortization cost is approximately 87% of the aggregate required contribution for the plan. Employer contributions are accrued when earned and the employer has made a formal commitment to provide the contributions.

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

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2024, and includes the following for each individual employer:

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

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

The components of the net pension liability of KERS for participating employers as of June 30, 2024, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	KERS Nonhazardous	KERS Hazardous
Total Pension Liability	\$ 16,273,602	\$ 1,393,651
Fiduciary Net Position	4,223,936	1,019,890
Net Pension Liability	<u>\$ 12,049,666</u>	<u>\$ 373,761</u>

Kentucky Employees Retirement System
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

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

For financial reporting, the actuarial valuation was performed by Gabriel Roeder Smith (GRS). GRS completed reports by plan in compliance with GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans for the fiscal year ended June 30, 2024. The total OPEB liability, net OPEB liability (NOL), and sensitivity information are based on an actuarial valuation date of June 30, 2023. The total OPEB liability was rolled forward from the valuation date to the plan's fiscal year ended June 30, 2024, using generally accepted actuarial principles.

The actuarial assumptions are:

Inflation	2.50%
Payroll Growth Rate	0.00% for KERS Nonhazardous and KERS Hazardous
Salary Increases	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	5.25% for KERS Nonhazardous 6.25% For KERS Hazardous

The mortality table used for active members was a Pub-2010 General Mortality table, for the Nonhazardous System, and the Pub-2010 Public Safety Mortality table for the Hazardous System, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members was a system-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023. The mortality table used for the disabled members was PUB-2010 Disabled Mortality table, with rates multiplied by 150% for both male and female rates, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010.

Discount Rate

The projection of cash flows used to determine the discount rate of 5.25% for KERS Nonhazardous, and 6.25% for KERS Hazardous, assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute, as amended by House Bill 8, passed during the 2021 legislative session, over the remaining 27 years (closed) amortization period of the unfunded actuarial accrued liability.

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

Basis of Accounting

The underlying financial information used to prepare allocation schedules is based on KRS's combining financial statements. KRS'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.

Kentucky Employees Retirement System
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

Use of Estimates in Preparation of the Schedules

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

Note 4 - 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, 2024, are presented below (\$ in thousands):

	KERS Hazardous
Per GRS Schedule A	\$ 85,120
Retired Reemployed	3,992
Pension Spiking	1
*Other Employer Contributions	(265)
Interest	18
Sick Leave	1,033
Total	\$ 89,899
Employer Contributions per Statement of Change in Fiduciary Net Position	\$ 89,899
	\$ -
	0.00%

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

The items listed above are included in the contributions on the Combining Statements of Changes in Fiduciary Net Position for the KERS Hazardous Plan but are not included in the Schedule A – Schedule of Employer Allocations. The contributions per Schedule A - Schedule of Employer Allocations represent actual contributions made related to the measurement period. A reconciliation for the KERS Nonhazardous Plan is not included above as Schedule A – Schedule of Employer Allocations for the KERS Nonhazardous Plan is based on salary, which is not presented in the Combining Statement of Changes in Fiduciary Net Position.

Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contributions for the Fiscal Year 2024

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

Kentucky Employees Retirement System
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

contributions effective for fiscal year ending June 30, 2024:

Valuation Date	June 30, 2021
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	0.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Salary Increase	3.30% to 15.30%, varies by service for KERS Nonhazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	5.25% for KERS Nonhazardous 6.25% for KERS Hazardous

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

Note 6 - Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and Pension Expense included in the Schedule of Pension Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net pension liability as of June 30, 2024, is based on the June 30, 2023 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.

**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 Employees Retirement System
Frankfort, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the schedules of employer allocations of the Kentucky Employees Retirement System – Nonhazardous Pension Plan (KERS Nonhazardous) and Kentucky Employees Retirement System – Hazardous Pension Plan (KERS Hazardous) as of and for the fiscal year ended June 30, 2024, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous and KERS Hazardous Pension Plans as of and for the fiscal year ended June 30, 2024 and have issued our report thereon dated **March 14**, 2025.

Internal Control over Financial Reporting

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

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

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

**Kentucky Employees Retirement System
Report on Internal Control (Continued)**

Compliance and Other Matters

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

Purpose of this Report

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

Blue & Co., LLC

Lexington, Kentucky

March 14, 2025



KPPA
Kentucky Public Pensions Authority

Schedules of Employer Allocations and OPEB
Amounts by Employer

for

KENTUCKY EMPLOYEES RETIREMENT SYSTEM

For the Fiscal Year Ended June 30, 2024 with
Report of Independent Auditors

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Report of Independent Auditors

To the Members
Kentucky Employees Retirement System
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) and Kentucky Employees Retirement System – Hazardous OPEB Plan (KERS Hazardous) as of and for the fiscal year ended June 30, 2024, 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 and KERS Hazardous as of and for the fiscal year ended June 30, 2024, 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 OEPB expense for the total of all participating entities for the KERS Nonhazardous and KERS Hazardous Plans as of and for the fiscal year ended June 30, 2024, 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 Employees Retirement System (KERS) 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 Employees Retirement System
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 KERS'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 KERS'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 KERS as of and for the fiscal year ended June 30, 2024, and our report thereon, dated December 5, 2024, 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, 2025**, on our consideration of the KERS'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 KERS's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of KERS management, Audit Committee, Board of Trustees, KERS Nonhazardous and KERS 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, 2025

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,801,715	0.000000%	0.097660%	0.061838%
10010	LEGS LEGISLATIVE RES COMM	26,631,261	1.825050%	1.443516%	1.583463%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	28,432,976	1.825050%	1.541176%	1.645301%
7716	MASTER COMMISSIONER BULLITT COUNTY	148,285	0.000000%	0.008038%	0.005090%
7718	MASTER COMM BOONE CO	162,896	0.000000%	0.008830%	0.005591%
7720	MASTER COMM CAMPBELL CO	73,440	0.000000%	0.003981%	0.002521%
7724	MASTER COMM CHRISTIAN CO	44,651	0.000000%	0.002420%	0.001532%
7725	MASTER COMM CLARK CO	21,020	0.000000%	0.001139%	0.000721%
7727	MASTER COMM CLINTON/CUMBE	11,784	0.000000%	0.000639%	0.000405%
7730	MASTER COMM DAVIESS CO	105,302	0.000000%	0.005708%	0.003614%
7734	MASTER COMM FAYETTE CO	165,084	0.000000%	0.008948%	0.005666%
7741	MASTER COMM GRANT CO	60,017	0.000000%	0.003253%	0.002060%
7743	MASTER COMM GRAYSON CO	44,318	0.000000%	0.002402%	0.001521%
7747	MASTER COMM HARDIN CO	184,119	0.000000%	0.009980%	0.006319%
7751	MASTER COMM HENDERSON CO	34,786	0.000000%	0.001886%	0.001194%
7752	HENRY/ TRIMBLE MASTER COM	104,973	0.000000%	0.005690%	0.003603%
7753	MASTER COMM HOPKINS CO	55,529	0.000000%	0.003010%	0.001906%
7756	MASTER COMM JEFF CIRCUIT	422,589	0.000000%	0.022906%	0.014504%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	66,969	0.000000%	0.003630%	0.002299%
7759	MASTER COMM KENTON CO	190,757	0.000000%	0.010340%	0.006547%
7763	MASTER COMM LAUREL CO	71,141	0.000000%	0.003856%	0.002442%
7773	MASTER COMM MCCracken CO	125,437	0.000000%	0.006799%	0.004305%
7776	MASTER COMM MADISON CO	112,340	0.000000%	0.006089%	0.003856%
7782	MASTER COMM MEADE CO	105,637	0.000000%	0.005726%	0.003626%
7790	MASTER COMM NELSON CO	60,017	0.000000%	0.003253%	0.002060%
7793	MASTER COMM OLDHAM CO	96,849	0.000000%	0.005250%	0.003324%
7794	MASTER COMM OWEN CO	33,222	0.000000%	0.001801%	0.001140%
7798	MASTER COMM PIKE CO	104,167	0.000000%	0.005646%	0.003575%
7805	MASTER COMM SCOTT CO	114,140	0.000000%	0.006187%	0.003918%
7807	MASTER COMM SIMPSON CO	37,787	0.000000%	0.002048%	0.001297%
7814	MASTER COMM WARREN CO	151,715	0.000000%	0.008224%	0.005207%
7820	MASTER COMM BARREN CO	33,899	0.000000%	0.001837%	0.001163%
7821	MASTER COMM MUHLBERG CO	89,547	0.000000%	0.004854%	0.003074%
20020	JUDL JUDICIAL RET SYSTEM	209,990	0.000000%	0.011382%	0.007207%
20025	JUDL ADM OFF OF THE COURT	85,339,156	2.508010%	4.625709%	3.848937%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	88,581,562	2.508010%	4.801461%	3.960224%
31030	UNIFIED PROSECUTORIAL SYS	65,196,266	3.659636%	3.533887%	3.580012%
31035	DEPT OF AGRICULTURE	11,595,953	0.650911%	0.628545%	0.636749%
31040	ATTORNEY GENERALS OFFICE	10,543,188	0.591817%	0.571481%	0.578940%
31045	AUDITOR OF PUBLIC ACCOUNT	9,984,899	0.560478%	0.541220%	0.548284%
31066	REGISTRY OF ELECTION	728,193	0.040875%	0.039471%	0.039986%
31070	GOVERNORS OFFICE	2,155,886	0.121015%	0.116857%	0.118382%
31074	DEPT OF VETERANS AFFAIRS	36,297,407	2.037468%	1.967458%	1.993138%
31076	MILITARY AFFAIRS COMM	73,231	0.004111%	0.003969%	0.004021%
31082	KY INFRASTRUCTURE	1,135,777	0.063754%	0.061563%	0.062367%
31085	LT GOVERNORS OFFICE	549,892	0.030867%	0.029806%	0.030195%
31094	OFF OF HOMELAND SECURITY	1,188,474	0.066712%	0.064420%	0.065261%
31095	DEPT MILITARY AFFAIRS	17,205,165	0.965771%	0.932586%	0.944758%
31097	OFF OF MINORITY EMPOWMENT	132,675	0.007447%	0.007191%	0.007285%
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	0.000000%	0.000000%
31112	GOV OFF LOCAL DEVELOPMENT	3,103,655	0.174216%	0.168230%	0.170426%
31120	SECRETARY OF STATE	1,976,257	0.110932%	0.107121%	0.108519%
31125	STATE TREASURERS OFFICE	1,663,702	0.093388%	0.090179%	0.091356%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	160,903	0.009032%	0.008722%	0.008836%
31137	KY COMM NETWORK AUTH	933,312	0.052389%	0.050589%	0.051249%
31150	BOARD OF ACCOUNTANCY	245,994	0.013808%	0.013334%	0.013508%
31165	BOARD OF BARBERING	114,751	0.006441%	0.006220%	0.006301%
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	472,843	0.026542%	0.025630%	0.025965%
31180	BOARD OF DENTISTRY	267,730	0.015028%	0.014512%	0.014701%
31185	BOARD OF ELECTIONS	605,982	0.034015%	0.032847%	0.033275%
31190	BRD OF EMBALMERS/FUN DIR	223,919	0.012569%	0.012137%	0.012295%
31200	BOARD OF EXM ARCHITECTS	165,757	0.009304%	0.008985%	0.009102%
31205	KY LANDSCAPE ARCH REG BD	28,137	0.001579%	0.001525%	0.001545%
31215	BD EXAMINERS OF SOCIAL WK	136,196	0.007645%	0.007382%	0.007478%
31225	BD OF HAIRDRESSERS/CSMTG	732,073	0.041093%	0.039681%	0.040199%
31245	BD OF MEDICAL LICENSURE	989,738	0.055557%	0.053648%	0.054348%
31250	BOARD OF NURSING	3,828,114	0.214882%	0.207498%	0.210206%
31260	BOARD OF OPTOMETRIC EXM	85,069	0.004775%	0.004611%	0.004671%
31263	KY RESPIRATORY CARE BD	104,212	0.005850%	0.005649%	0.005723%
31268	PERSONNEL BOARD	374,262	0.021008%	0.020286%	0.020551%
31270	KY BOARD OF PHARMACY	1,219,624	0.068461%	0.066108%	0.066971%
31275	BD OF PHYSICAL THERAPY	198,961	0.011168%	0.010784%	0.010925%
31290	BD OF PROF ENGINEERS & LA	672,911	0.037772%	0.036474%	0.036950%
31345	SCHOOL FAC CONSTR COMM	157,152	0.008821%	0.008518%	0.008629%
31354	EXECUTIVE BRANCH ETH COMM	292,163	0.016400%	0.015836%	0.016043%
31370	COMMISSION ON HUMAN RIGHT	1,101,896	0.061852%	0.059727%	0.060506%

The accompanying notes are an integral part of these schedules.

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31415	KY COUNCIL POSTSEC EDUCAT	2,297,568	0.128968%	0.124537%	0.126162%
31765	OFFICE OF STATE BUD DIREC	1,457,686	0.081824%	0.079012%	0.080043%
35605	TRAN OFF OF THE SECRETARY	4,489,077	0.251984%	0.243325%	0.246501%
35607	TRAN OFFICE OF LEGAL SVC	2,485,770	0.139533%	0.134738%	0.136497%
35609	DIVISION OF FACILITY MANA	1,763,594	0.098995%	0.095594%	0.096841%
35615	TRAN DEPT OF AVIATION	1,548,245	0.086907%	0.083921%	0.085016%
35616	TRAN OFFICE OF PERSONNEL	1,767,846	0.099234%	0.095824%	0.097075%
35617	OFFICE OF INFORMAT TECHNO	1,975,074	0.110866%	0.107057%	0.108454%
35618	OFFICE OF AUDITS	2,369,708	0.133018%	0.128447%	0.130124%
35619	DOT PAYROLL DIVISION	1,437,155	0.080671%	0.077899%	0.078916%
35625	TRAN DEPT OF HIGHWAYS	214,654,912	12.049140%	11.635119%	11.786983%
35628	TRAN DEPT OF INTERGOV PRO	736,387	0.041335%	0.039915%	0.040436%
35630	TRAN DEPT OF VEH REGULATE	10,312,724	0.578880%	0.558989%	0.566285%
36635	CAB FOR ECONOMIC DEVELOPMENT	5,237,727	0.294007%	0.283905%	0.287610%
39075	KHEAA DIV OF FINANCIAL AF	368,432	0.020681%	0.019970%	0.020231%
39079	COMMONWEALTH OF TECHNOL	14,061,310	0.789298%	0.762177%	0.772125%
39084	KY RIVER AUTHORITY	390,852	0.021940%	0.021186%	0.021463%
39103	OFFICE OF PVA'S	33,014,737	1.853203%	1.789525%	1.812882%
39130	DEPT OF REVENUE	37,825,667	2.123253%	2.050296%	2.077075%
39750	OFFICE OF SECRETARY	6,718,596	0.377132%	0.364174%	0.368927%
39758	OFF OF THE CONTROLLER	4,757,458	0.267048%	0.257872%	0.261238%
39785	DEPT FACILITIES SUPP SVCS	11,519,969	0.646646%	0.624426%	0.632576%
50235	KY STATE FAIR BOARD	11,367,527	0.638089%	0.616163%	0.624205%
50410	COMM KY HERITAGE COUNCIL	1,267,431	0.071144%	0.068700%	0.069596%
50529	KY ARTS COUNCIL	487,329	0.027355%	0.026415%	0.026760%
50550	KY HISTORICAL SOCIETY	1,950,042	0.109461%	0.105700%	0.107080%
50660	DEPT OF FISH & WILDLIFE	16,427,850	0.922138%	0.890452%	0.902074%
50665	COMM KY HORSE PARK	2,796,701	0.156986%	0.151592%	0.153571%
50670	DEPT OF PARKS	26,476,015	1.486167%	1.435101%	1.453832%
50850	COMM OFFICE OF SECRETARY	1,323,897	0.074314%	0.071760%	0.072697%
50852	KY ARTISANS CTR AT BERA	736,024	0.041315%	0.039895%	0.040416%
50860	DEPT OF TOURISM	1,204,411	0.067607%	0.065284%	0.066136%
51106	DEPT OF WORKPLACE STANDARDS	5,230,317	0.293591%	0.283503%	0.287203%
51107	DEPARTMENT OF WORKERS' CLAIMS	8,326,626	0.467395%	0.451335%	0.457226%
51113	KY OSH REVIEW COMMISSION	231,920	0.013018%	0.012571%	0.012735%
51114	WORKERS' COMP FUNDING COMMISSION	879,172	0.049350%	0.047655%	0.048277%
51142	OFFICE OF UNEMPLOYMENT INSURANCE	10,525,698	0.590835%	0.570533%	0.577980%
51340	KY COMM DEAF/HARD OF HEAR	493,886	0.027723%	0.026771%	0.027120%
51407	KY ENVIRONMENTAL EDUC COU	85,657	0.004808%	0.004643%	0.004704%
51507	OFFICE OF THE SECRETARY	9,104,710	0.511071%	0.493510%	0.499951%
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	641,743	0.036023%	0.034785%	0.035239%
51509	OFFICE OR EDUCATIONAL PROGRAMS	57,824	0.003246%	0.003134%	0.003175%
51530	EDUC OFFICE OF SECRETARY	249,025	0.013978%	0.013498%	0.013674%
51531	DEPT WORKFORCE INVESTMENT	18,934,471	1.062841%	1.026321%	1.039717%
51532	KY COMM ON PROPRIETARY ED	119,921	0.006731%	0.006500%	0.006585%
51540	EDUC DEPT OF EDUCATION	15,221,363	0.854415%	0.825056%	0.835825%
51545	KY EDUCATIONAL TV AUTHOR	7,342,167	0.412135%	0.397974%	0.403168%
51555	KY DEPT LIBRARY & ARCHIVE	2,409,764	0.135266%	0.130618%	0.132323%
53721	H&FS OFF OF THE SECRETARY	31,329,293	1.758595%	1.698167%	1.720332%
53723	OFFICE INSPECTOR GENERAL	11,862,384	0.665866%	0.642987%	0.651379%
53725	DEPT OF AGING/INDEP LIVIN	13,698,044	0.768907%	0.742486%	0.752177%
53727	DEPT FOR INCOME SUPPORT	26,378,502	1.480694%	1.429816%	1.484878%
53728	DEPT FOR PUBLIC HEALTH	30,999,011	1.740055%	1.680265%	1.702196%
53729	OFF HUMAN RESOURCE MANAGE	21,651,214	1.215339%	1.173579%	1.188897%
53730	SERVE KY	1,218,610	0.068404%	0.066053%	0.066915%
53736	H&FS DEPT FOR COMM BASE S	266,863,447	14.979738%	14.465019%	14.653818%
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	0.000000%	0.000000%
53746	DEPT FOR MEDICAID SERVICE	13,581,364	0.762357%	0.736162%	0.745770%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	7,560,947	0.424416%	0.409832%	0.415181%
54500	J&PS OFF OF SECRETARY	10,934,623	0.613789%	0.592698%	0.600434%
54515	DEPT OF PUBLIC ADVOCACY	35,314,220	1.982279%	1.914166%	1.939150%
54520	J&PS DEPT OF KY STATE POL	42,700,360	2.396882%	2.314523%	2.344732%
54523	J&PS OF JUVENILE JUSTICE	37,720,930	2.117374%	2.044619%	2.071306%
54525	DEPT OF CRIMINAL JUST TRN	8,581,997	0.481730%	0.465177%	0.471249%
54527	J&PS DEPT OF CORRECTIONS	19,725,392	1.107237%	1.069192%	1.083147%
55790	OFFICE OF THE SECRETARY	5,107,746	0.286711%	0.276859%	0.280473%
55793	DEPT PERSONNEL ADMIN	2,334,096	0.131019%	0.126517%	0.128168%
55794	DEPT FOR EMPLOYEE INS	2,611,067	0.146566%	0.141530%	0.143377%
56102	OFFICE OF THE SECRETARY	-	0.000000%	0.000000%	0.000000%
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	0.000000%	0.000000%
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	0.000000%	0.000000%
56113	KY OSH REVIEW COMMISSION	-	0.000000%	0.000000%	0.000000%
56114	WORKERS COMP FUNDING COMM	-	0.000000%	0.000000%	0.000000%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	11,215	0.000630%	0.000608%	0.000616%
57123	KY PUBLIC SVC COMMISSION	5,408,069	0.303569%	0.293138%	0.296964%
57126	OFFICE OF THE SECRETARY	3,165,420	0.177683%	0.171578%	0.173817%
57128	DEPT FOR NATURAL RESOURCE	27,804,042	1.560713%	1.507085%	1.526756%
57129	DEPT FOR ENVIRONM PROTECT	38,543,154	2.163527%	2.089186%	2.116454%
57139	OFFICE OF ADMINISTRATIVE SERVICES	4,846,971	0.272073%	0.262724%	0.266153%
57140	KY NATURE PRESERVES	1,127,724	0.063302%	0.061127%	0.061925%
57141	OFFICE OF ENERGY POLICY	482,129	0.027063%	0.026133%	0.026474%

The accompanying notes are an integral part of these schedules.

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
58374	KY HORSE RACING AUTHORITY	3,519,005	0.197531%	0.190744%	0.193233%
58672	OFFICE OF CLAIMS AND APPEALS	538,184	0.030210%	0.029172%	0.029553%
58675	OFFICE OF THE SECRETARY	4,241,508	0.238087%	0.229906%	0.232907%
58676	DEPT OF INSURANCE	3,995,518	0.224279%	0.216572%	0.219399%
58677	OFF OF OCCUP & PROFESSION	1,764,269	0.099033%	0.095630%	0.096878%
58678	KY BOXING & WRESTLING AUT	62,966	0.003534%	0.003413%	0.003457%
58680	DEPT OF ALCOHOL & BEVERA	776,033	0.043561%	0.042064%	0.042613%
58681	DEPT OF CHARITABLE GAMING	1,429,904	0.080264%	0.077506%	0.078518%
58685	DEPT OF FINANCIAL INSTITU	7,111,041	0.399161%	0.385446%	0.390477%
58690	DEPT OF HOUSING & BUILD C	11,649,160	0.653898%	0.631429%	0.639671%
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	1,388,373,866	77.933030%	75.255172%	76.237411%
1430	EASTERN KY UNIV	5,744,723	1.270600%	0.311386%	0.663226%
1433	KET FOUNDATION	3,337,462	0.080090%	0.180903%	0.143925%
1435	CHILD WATCH ADVOCACY CTR	275,396	0.003820%	0.014928%	0.010854%
1436	LOTUS	1,165,966	0.005710%	0.063200%	0.042113%
1437	SANCTUARY INC	831,315	0.013340%	0.045060%	0.033425%
1438	O A S I S	1,035,525	0.012250%	0.056129%	0.040034%
1439	BARREN RIVER CHILD ADVOCA	698,922	0.002160%	0.037884%	0.024780%
1440	MOREHEAD STATE UNIVERSITY	4,509,170	0.643190%	0.244414%	0.390685%
1445	MURRAY STATE UNIV	6,795,002	0.705340%	0.368315%	0.491936%
1451	SILVERLEAF	675,981	0.010730%	0.036641%	0.027137%
1452	SPRINGHAVEN INC	824,042	0.008120%	0.044666%	0.031261%
1453	SAFE HARBOR	1,078,420	0.006980%	0.058454%	0.039573%
1454	D.O.V.E.S.	773,412	0.007010%	0.041922%	0.029116%
1456	JUDI'S PLACE FOR KIDS, INC.	397,143	0.004130%	0.021527%	0.015146%
1457	KY RIVER CHILD ADVOCACY	266,736	0.001550%	0.014458%	0.009723%
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	448,428	0.014590%	0.024306%	0.020742%
1459	NURSING HOME OMBUDSMAN	319,364	0.004680%	0.017311%	0.012678%
1465	WESTERN KENTUCKY UNIV	12,272,623	0.961060%	0.665223%	0.773736%
1480	KASAP	822,409	0.005020%	0.044578%	0.030068%
1481	ZEROV	1,420,029	0.012920%	0.076971%	0.053477%
1483	PENNYRILE CHILD ADV CTR	291,500	0.002450%	0.015800%	0.010903%
1484	BUFFALO TR CHILD ADV INC	323,882	0.001340%	0.017556%	0.011608%
1485	CUMBERLAND V C A CENTER	475,139	0.004370%	0.025754%	0.017910%
1486	LAKE CUMB CHILD ADV CTR	364,324	0.002900%	0.019748%	0.013568%
1487	B.R.A.S.S.	1,006,190	0.011330%	0.054539%	0.038690%
1488	WOMEN AWARE	227,853	0.005190%	0.012351%	0.009724%
1489	BETHANY HOUSE ABUSE SHEL	605,776	0.008900%	0.032835%	0.024056%
1490	HOPE HARBOR INC	678,236	0.004380%	0.036763%	0.024885%
1491	CHILD ADV CTR OF GRN RVR	295,846	0.003040%	0.016036%	0.011269%
1492	CSG HEADQUARTERS	3,589,567	0.102460%	0.194568%	0.160783%
1994	KY HIGHER ED STUD LN CORP	10,349,396	0.435330%	0.560977%	0.514890%
3022	LEX FAYETTE CO HLTH DEPT	8,780,202	0.466060%	0.475921%	0.472304%
3023	LAKE CUMBERLAND DISTRICT	7,191,262	0.391340%	0.389794%	0.390361%
3024	WEDCO DIST HEALTH DEPT	1,649,120	0.149760%	0.089389%	0.111533%
3025	NORTHERN KY DIST HLTH DEP	10,006,035	0.288080%	0.542365%	0.449093%
3026	BARREN RVR DIST HLTH DEPT	5,218,257	0.363480%	0.282849%	0.312424%
3027	GREEN RVR DIST HLTH DEPT	8,476,537	0.434500%	0.459461%	0.450305%
3028	LINCOLN RVL DIST HLTH DEP	5,426,866	0.353490%	0.294157%	0.315920%
3029	PURCHASE DIST HLTH DEPT	2,474,737	0.233680%	0.134140%	0.170651%
3030	MERCER CO HEALTH DEPT	723,827	0.047190%	0.039234%	0.042152%
3031	CUMBERLAND VLY DIST HEALT	4,420,389	0.478140%	0.239602%	0.327098%
3033	KY RIVER DIST HEALTH DEPT	4,312,030	0.373270%	0.233728%	0.284912%
3034	BOURBON CO HEALTH CENTER	802,310	0.041330%	0.043488%	0.042696%
3035	CLARK CO HEALTH DEPT	1,767,740	0.087510%	0.095818%	0.092771%
3036	GATEWAY DIST HEALTH DEPT	3,179,526	0.156670%	0.172342%	0.166594%
3037	BOYLE CO HEALTH DEPT	737,916	0.033740%	0.039998%	0.037703%
3038	PIKE CO HEALTH DEPT	2,317,196	0.128550%	0.125601%	0.126683%
3039	FLOYD CO HEALTH CENTER	1,297,788	0.065370%	0.070345%	0.068520%
3040	MARTIN CO HEALTH DEPT	430,399	0.028100%	0.023329%	0.025079%
3042	BUFFALO TRACE HEALTH DEPT	799,391	0.057350%	0.043330%	0.048473%
3044	N CENTRAL DIST HLTH DEPT	2,252,532	0.114620%	0.122096%	0.119354%
3045	PENNYRILE DIST HLTH DEPT	1,927,474	0.083250%	0.104476%	0.096690%
3047	BREATHITT CO HEALTH DEPT	1,324,678	0.096340%	0.071803%	0.080803%
3048	GREENUP CO HLTH DEPT	1,310,990	0.061180%	0.071061%	0.067437%
3049	WHITLEY CO HEALTH DEPT	2,222,443	0.153570%	0.120465%	0.132608%
3050	LAUREL CO HEALTH DEPT	1,168,183	0.076950%	0.063320%	0.068319%
3051	KNOX CO HEALTH DEPT	1,927,170	0.149260%	0.104460%	0.120893%
3052	MONROE CO HEALTH DEPT	532,357	0.016680%	0.028856%	0.024390%
3053	BULLITT CO HEALTH DEPT	1,660,078	0.073480%	0.089983%	0.083930%
3054	THREE RIVERS DIST HLTH	2,863,654	0.121470%	0.155221%	0.142841%
3055	ESTILL CO HEALTH DEPT	459,214	0.029660%	0.024891%	0.026640%
3056	OLDHAM CO HEALTH DEPT	1,286,389	0.055710%	0.069727%	0.064586%
3057	LEWIS CO HEALTH DEPT	792,915	0.016270%	0.042979%	0.033182%
3058	FLEMING CO HEALTH DEP	417,540	0.023320%	0.022632%	0.022884%
3059	JESSAMINE CO HEALTH DEPT	1,654,312	0.044700%	0.089670%	0.073175%
3060	POWELL CO HEALTH DEPT	595,476	0.022330%	0.032277%	0.028628%
3061	ANDERSON CO HEALTH DEPT	476,128	0.026980%	0.025808%	0.026238%
3062	MADISON CO HEALTH DEP	3,201,768	0.284160%	0.173548%	0.214120%
3064	JOHNSON CO HEALTH DEPT	1,445,060	0.082310%	0.078328%	0.079789%

The accompanying notes are an integral part of these schedules.

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3065	MAGOFFIN CO HEALTH DEPT	621,179	0.034380%	0.033670%	0.033930%
3066	ALLEN CO HEALTH DEPT	1,008,158	0.042050%	0.054646%	0.050026%
3067	FRANKLIN CO HEALTH DEPT	2,736,496	0.118540%	0.148329%	0.137402%
3068	LINCOLN CO HEALTH DEPT	578,049	0.026030%	0.031332%	0.029387%
3069	WOODFORD CO HEALTH DEPT	1,014,879	0.028990%	0.055010%	0.045466%
3072	MUHLENBERG CO HEALTH DEPT	1,051,117	0.041920%	0.056975%	0.051453%
3073	MARSHALL CO HEALTH DEPT	1,521,305	0.081130%	0.082461%	0.081973%
3074	CHRISTIAN CO HEALTH DEPT	1,578,962	0.071020%	0.085586%	0.080243%
3075	HOPKINS CO HEALTH DEPT	1,705,349	0.094700%	0.092436%	0.093266%
3076	TODD CO HEALTH DEPT	1,115,241	0.024920%	0.060450%	0.047418%
3077	BRACKEN CO HEALTH DEPT	392,673	0.012810%	0.021284%	0.018176%
3078	MONTGOMERY CO HEALTH DEPT	2,091,455	0.056880%	0.113365%	0.092646%
3079	GARRARD COUNTY HEALTH DPT	471,992	0.020870%	0.025584%	0.023855%
3080	BRECKINRIDGE CO HEALTH BD	462,369	0.040950%	0.025062%	0.030890%
3081	ASHLAND BOYD CO HEALTH DP	1,147,321	0.093380%	0.062189%	0.073630%
3082	LAWRENCE CO HEALTH DEPT	926,755	0.020560%	0.050234%	0.039350%
3083	GRAVES CO HEALTH CENTER	1,237,776	0.032480%	0.067092%	0.054396%
3084	CALLOWAY CO HEALTH DEPT	785,569	0.021990%	0.042581%	0.035028%
3085	BELL CO HEALTH DEPT	937,075	0.057050%	0.050793%	0.035088%
3086	GRAYSON COUNTY HEALTH DEPT	916,419	0.024440%	0.049673%	0.040418%
3087	HARLAN CO HEALTH DEPT	765,971	0.038370%	0.041519%	0.040364%
3088	CARTER CO HEALTH DEPT	653,480	0.029530%	0.035421%	0.033260%
3801	KENTUCKY STATE UNIVERSITY	2,429,468	0.235970%	0.131686%	0.169937%
5470	KTCES	15,819,541	0.830280%	0.857480%	0.847503%
7403	ASST OF COMMONWEALTH ATTY	1,197,787	0.030870%	0.064925%	0.052434%
7408	FRANKLIN CO COUNCIL AGING	326,841	0.011410%	0.017716%	0.015403%
7409	MUN ELEC POW ASSOC OF KY	21,815	0.009280%	0.001182%	0.004152%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.002758%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.006437%	0.007619%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.300681%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.052034%
8202	NORTHERN KY REG MHMR BD	148,371	0.304430%	0.008042%	0.116757%
8204	COMMUNICARE INC	8,291,535	0.353870%	0.449433%	0.414380%
8205	ADANTA/BEHAVIORAL HLTH SR	5,625,107	0.473160%	0.304902%	0.366619%
8208	CUMBERLAND RIVER MHMR	19,334,839	0.522270%	1.048022%	0.855176%
8209	FOUR RIVERS BEHAVIORAL HEALTH	9,053,031	0.188850%	0.490709%	0.379987%
8210	NEW VISTA OF THE BLUEGRASS, INC.	37,567,881	0.976910%	2.036323%	1.647730%
8213	GREEN RVR REG MHMR BD	17,917,260	0.158670%	0.971184%	0.673154%
8216	COMPREHEND INC REG MHMR B	3,970,214	0.154500%	0.215201%	0.192936%
8220	LIFESKILLS INC	22,187,122	0.686860%	1.202627%	1.013444%
8221	MOUNTAIN COMP CARE CENTER	5,007,152	0.243500%	0.271407%	0.261171%
014A	BRECKINRIDGE CO ATTORNEY	102,973	0.005470%	0.005582%	0.005541%
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001471%	0.002850%
031A	EDMONSON COUNTY ATTORNEY	24,029	0.002520%	0.001302%	0.001749%
060A	KNOTT COUNTY ATTORNEY	53,846	0.004790%	0.002919%	0.003605%
071A	LOGAN COUNTY ATTORNEY	143,488	0.009470%	0.007778%	0.008399%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.001203%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.001302%
W002	ALLEN COUNTY ATTORNEY	113,058	0.008820%	0.006128%	0.007115%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.003844%
W005	BARREN COUNTY ATTORNEY	131,976	0.015280%	0.007154%	0.010135%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000004%
W007	BELL COUNTY ATTORNEY	274,125	0.010270%	0.014859%	0.013176%
W008	BOONE COUNTY ATTORNEY	701,300	0.027070%	0.038013%	0.033999%
W011	BOYLE COUNTY ATTORNEY	33,355	0.000830%	0.001808%	0.001449%
W015	BULLITT COUNTY ATTORNEY	415,147	0.003740%	0.022503%	0.015621%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000106%
W021	CARROLL COUNTY ATTORNEY	86,583	0.004640%	0.004693%	0.004674%
W022	CHILD SUPPORT ENFORCEMENT	84,477	0.001360%	0.004579%	0.003398%
W023	CASEY COUNTY ATTORNEY	72,982	0.005040%	0.003956%	0.004354%
W025	CLARK COUNTY ATTORNEY	152,869	0.007030%	0.008286%	0.007825%
W028	CRITTENDEN CO ATTORNEY	-	0.001940%	0.000000%	0.000712%
W030	DAVISS COUNTY ATTORNEY	47,081	0.008390%	0.002552%	0.004693%
W036	FLOYD COUNTY ATTORNEY	195,810	0.005960%	0.010614%	0.008907%
W037	FRANKLIN COUNTY ATTORNEY	242,509	0.025700%	0.013145%	0.017750%
W039	GALLATIN COUNTY ATTORNEY	64,118	0.000000%	0.003475%	0.002200%
W040	GARRARD COUNTY ATTORNEY	86,140	0.005260%	0.004669%	0.004886%
W041	GRANT COUNTY CHILD SUPPOR	42,115	0.001930%	0.002283%	0.002154%
W042	GRAVES COUNTY ATTORNEY	111,643	0.017400%	0.006051%	0.010214%
W046	HANCOCK COUNTY ATTORNEY	30,730	0.002050%	0.001666%	0.001807%
W049	HARRISON COUNTY ATTORNEY	73,481	0.000610%	0.003983%	0.002746%
W053	HICKMAN COUNTY ATTORNEY	56,965	0.005470%	0.003088%	0.003962%
W054	HOPKINS COUNTY ATTORNEY	418,158	0.009310%	0.022666%	0.017767%
W055	JACKSON COUNTY ATTORNEY	14,827	0.003720%	0.000804%	0.001874%
W056	JEFFERSON CO ATTORNEY	603,507	0.090800%	0.032712%	0.054019%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.000451%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000011%
W062	LARUE COUNTY ATTORNEY	83,533	0.005540%	0.004528%	0.004899%
W063	LAUREL COUNTY ATTORNEY	28,425	0.001880%	0.001541%	0.001665%
W065	LEE COUNTY ATTORNEY	3,196	0.004720%	0.000173%	0.001841%
W067	LETCHER COUNTY ATTORNEY	31,169	0.000000%	0.001689%	0.001069%

The accompanying notes are an integral part of these schedules.

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W073	MCCRACKEN COUNTY ATTORNEY	33,298	0.005810%	0.001805%	0.003274%
W074	MCCREARY COUNTY ATTORNEY	125,114	0.010210%	0.006782%	0.008039%
W076	MADISON COUNTY ATTORNEY	484,702	0.034400%	0.026273%	0.029254%
W077	MAGOFFIN CO ATTORNEY	87,984	0.001040%	0.004769%	0.003401%
W082	MEADE COUNTY ATTORNEY	112,793	0.007900%	0.006114%	0.006769%
W083	MENIFEE COUNTY ATTORNEY	18,150	0.003020%	0.000984%	0.001731%
W084	MERCER COUNTY ATTORNEY	38,900	0.002700%	0.002109%	0.002326%
W087	MONTGOMERY CO ATTORNEY	88,229	0.008960%	0.004782%	0.006314%
W088	MORGAN COUNTY ATTORNEY	109,179	0.009650%	0.005918%	0.007287%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000690%	0.000437%
W093	OLDHAM COUNTY ATTORNEY	322,023	0.008990%	0.017455%	0.014350%
W094	OWEN COUNTY ATTORNEY	61,757	0.002610%	0.003347%	0.003077%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000304%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000051%
W100	PULASKI COUNTY ATTORNEY	336,223	0.008520%	0.018225%	0.014665%
W102	ROCKCASTLE CO ATTORNEY	121,538	0.004120%	0.006588%	0.005683%
W103	ROWAN COUNTY ATTORNEY	23,265	0.004360%	0.001261%	0.002398%
W105	SCOTT COUNTY ATTORNEY	23,400	0.000000%	0.001268%	0.000803%
W106	SHELBY COUNTY ATTORNEY	128,922	0.002130%	0.006988%	0.005206%
W107	SIMPSON COUNTY ATTORNEY	40,494	0.002770%	0.002195%	0.002406%
W108	SPENCER COUNTY ATTORNEY	13,344	0.006380%	0.000723%	0.002798%
W111	TRIGG COUNTY ATTORNEY	-	0.004960%	0.000000%	0.001819%
W112	TRIMBLE COUNTY ATTORNEY	74,009	0.003990%	0.004012%	0.004004%
W113	UNION COUNTY ATTORNEY	116,919	0.001560%	0.006337%	0.004585%
W117	WEBSTER COUNTY ATTORNEY	78,931	0.007510%	0.004278%	0.005463%
W118	WHITLEY COUNTY ATTORNEY	150,052	0.010710%	0.008133%	0.009078%
X034	FAYETTE CO ATTORNEY OFF	85,144	0.016670%	0.004615%	0.009037%
X059	KENTON COUNTY ATTORNEY	96,067	0.005430%	0.005207%	0.005289%
SUBTOTAL	ALL OTHER AGENCIES	339,499,894	17.733910%	18.402191%	18.157064%
TOTAL		1,844,888,298	100.000000%	100.000000%	100.000000%

Notes:

Column 4 – For employers with the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2024, within the Executive Branch. For example, for agency 31030, $3.659636\% = 65,196,266 / 1,388,373,866 \times 77.933030\%$

Column 5 – Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2024 for the entire plan. For example, for agency 31030, $3.533887\% = 65,196,266 / 1,844,888,298$

Column 6 – The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 37% of the aggregate required contribution for the plan.

Column 6 = $36.68\% \times \text{Column 4} + 63.32\% \times \text{Column 5}$

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

Kentucky Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employee
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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

[illegible]

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

Kentucky Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employee
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

Kentucky Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employer
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Nonhazardous)

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		2019-2020 (ended as of June 30, 2020)				2018-2019				2017-2018				2016-2017				2015-2016				2014-2015				2013-2014				2012-2013				2011-2012				2010-2011				2009-2010				2008-2009				2007-2008				2006-2007				2005-2006				2004-2005				2003-2004				2002-2003				2001-2002				2000-2001				1999-2000				1998-1999				1997-1998				1996-1997				1995-1996				1994-1995				1993-1994				1992-1993				1991-1992				1990-1991				1989-1990				1988-1989				1987-1988				1986-1987				1985-1986				1984-1985				1983-1984				1982-1983				1981-1982				1980-1981				1979-1980				1978-1979				1977-1978				1976-1977				1975-1976				1974-1975				1973-1974				1972-1973				1971-1972				1970-1971				1969-1970				1968-1969				1967-1968				1966-1967				1965-1966				1964-1965				1963-1964				1962-1963				1961-1962				1960-1961				1959-1960				1958-1959				1957-1958				1956-1957				1955-1956				1954-1955				1953-1954				1952-1953				1951-1952				1950-1951				1949-1950				1948-1949				1947-1948				1946-1947				1945-1946				1944-1945				1943-1944				1942-1943				1941-1942				1940-1941				1939-1940				1938-1939				1937-1938				1936-1937				1935-1936				1934-1935				1933-1934				1932-1933				1931-1932				1930-1931				1929-1930				1928-1929				1927-1928				1926-1927				1925-1926				1924-1925				1923-1924				1922-1923				1921-1922				1920-1921				1919-1920				1918-1919				1917-1918				1916-1917				1915-1916				1914-1915				1913-1914				1912-1913				1911-1912				1910-1911				1909-1910				1908-1909				1907-1908				1906-1907				1905-1906				1904-1905				1903-1904				1902-1903				1901-1902				1900-1901				1899-1900				1898-1899				1897-1898				1896-1897				1895-1896				1894-1895				1893-1894				1892-1893				1891-1892				1890-1891				1889-1890				1888-1889				1887-1888				1886-1887				1885-1886				1884-1885				1883-1884				1882-1883				1881-1882				1880-1881				1879-1880				1878-1879				1877-1878				1876-1877				1875-1876				1874-1875				1873-1874				1872-1873				1871-1872				1870-1871				1869-1870				1868-1869				1867-1868				1866-1867				1865-1866				1864-1865				1863-1864				1862-1863				1861-1862				1860-1861				1859-1860				1858-1859				1857-1858				1856-1857				1855-1856				1854-1855				1853-1854				1852-1853				1851-1852				1850-1851				1849-1850				1848-1849				1847-1848				1846-1847				1845-1846				1844-1845				1843-1844				1842-1843				1841-1842				1840-1841				1839-1840				1838-1839				1837-1838				1836-1837				1835-1836				1834-1835				1833-1834				1832-1833				1831-1832				1830-1831				1829-1830				1828-1829				1827-1828				1826-1827				1825-1826				1824-1825				1823-1824				1822-1823				1821-1822				1820-1821				1819-1820				1818-1819				1817-1818				1816-1817				1815-1816				1814-1815				1813-1814				1812-1813				1811-1812				1810-1811				1809-1810				1808-1809				1807-1808				1806-1807				1805-1806				1804-1805				1803-1804				1802-1803				1801-1802				1800-1801				1799-1800				1798-1799				1797-1798				1796-1797				1795-1796				179			
		Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

The accompanying notes are an integral part of these schedules.

Kentucky Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
1430	EASTERN KY UNIV	1,532,064	0.572770%	-	4,667	4,667
1440	MOREHEAD STATE UNIVERSITY	298,641	0.111649%	-	910	910
1445	MURRAY STATE UNIV	482,887	0.180530%	-	1,471	1,471
1450	NORTHERN KY UNIVERSITY	862,981	0.322630%	-	2,629	2,629
1465	WESTERN KENTUCKY UNIV	1,110,645	0.415220%	-	3,383	3,383
3801	KENTUCKY STATE UNIVERSITY	192,822	0.072087%	-	587	587
31040	ATTORNEY GENERALS OFFICE	1,153,041	0.431070%	-	3,512	3,512
31095	DEPT MILITARY AFFAIRS	2,359,415	0.882079%	-	7,187	7,187
35615	TRAN DEPT OF AVIATION	186,172	0.069601%	-	567	567
39079	COMMONWEALTH OF TECHNOL	281,158	0.105112%	-	856	856
50660	DEPT OF FISH & WILDLIFE	6,706,125	2.507119%	-	20,427	20,427
50665	COMM KY HORSE PARK	388,023	0.145064%	-	1,182	1,182
50670	DEPT OF PARKS	1,270,775	0.475086%	-	3,871	3,871
53729	OFF HUMAN RESOURCE MANAGE	3,658,487	1.367744%	-	11,144	11,144
54520	J&PS DEPT OF KY STATE POL	7,472,351	2.793577%	-	22,761	22,761
54523	J&PS OF JUVENILE JUSTICE	32,151,981	12.020182%	-	97,935	97,935
54527	J&PS DEPT OF CORRECTIONS	205,117,335	76.684161%	-	624,788	624,788
58676	DEPT OF INSURANCE	349,222	0.130559%	-	1,064	1,064
58680	DEPT OF ALCOHOL & BEVERA	1,909,188	0.713760%	-	5,815	5,815
TOTAL		267,483,313	100.000000%	-	814,756	814,756

The accompanying notes are an integral part of these schedules.

KPPA Annual Board Meeting - GASB 68 and GASB 75 Proportionate Share Audits

Kentucky Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employer
Fiscal Year Ended June 30, 2024

Kentucky Employees Retirement System (Hazardous)
Employers are presented in order by assigned employer reporting code. There are separate schedules for Nonhazardous and Hazardous and as such reporting employers may appear on multiple schedules.

		Net OPEB Liability as of June 30, 2024					OPEB Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
Participating Employer Code	Participating Employer Name	Discount Rate	Discount Rate	Discount Rate	Health Care Trend Rate	Health Care Trend Rate	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Aggregate Plan OPEB Expense	Gross Employer OPEB Expense	Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2025	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	2025	2026	2027	2028
		5.99%	4.99%	6.99%	1% Decrease	1% Increase	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1430	EASTERN KY UNIV	(1,346,763)	(1,038,720)	(1,602,000)	(1,526,906)	(1,336,874)	(355,376)	(16,780)	(367,956)	-	(367,956)	2,863	34,515	71,859	153,467	908	260,748	674,779	100,486	300,091	19,584	1,051,940	(370,648)	(264,786)	(165,300)	(30,486)
1440	KENTUCKY STATE UNIVERSITY	(245,522)	(202,476)	(312,776)	(277,520)	(221,626)	(68,545)	6,570	(65,884)	-	(65,884)	558	6,718	14,007	27,385	11,288	61,038	130,948	21,387	58,456	1,729	210,751	(67,748)	(67,400)	(26,758)	(5,418)
1445	MURRAY STATE UNIV	(424,483)	(327,392)	(504,932)	(481,973)	(398,369)	(105,886)	1,923	(108,757)	-	(108,757)	903	10,879	22,649	48,371	17,864	99,263	211,736	31,672	94,585	7,729	345,722	(111,633)	(78,642)	(47,125)	(9,058)
1450	NORTHERN KY UNIVERSITY	(728,620)	(565,090)	(802,377)	(693,738)	(640,455)	(107,811)	(1,047)	(108,958)	-	(108,958)	1,014	19,442	40,477	(86,445)	11,981	196,055	378,420	56,023	109,036	6,400	610,468	(202,143)	(144,633)	(88,840)	(16,818)
1485	WESTERN KENTUCKY UNIV	(976,318)	(753,002)	(1,161,346)	(1,106,478)	(824,236)	(245,579)	(260,917)	-	(261,817)	2,077	25,021	52,093	111,251	8,511	196,365	486,995	72,845	217,546	14,430	791,818	(265,809)	(189,305)	(137,766)	(21,863)	
1801	KENTUCKY STATE UNIVERSITY	(186,499)	(130,730)	(201,623)	(182,090)	(141,204)	(44,186)	833	(43,361)	-	(43,361)	361	4,344	9,044	19,335	5,742	36,441	84,548	12,647	37,719	5,238	140,210	(46,059)	(31,423)	(20,494)	(1,763)
31048	ATTORNEY GENERALS OFFICE	(1,051,582)	(790,740)	(1,205,678)	(1,148,796)	(895,691)	(244,297)	(7,734)	(272,031)	-	(272,031)	2,159	25,976	54,081	119,500	5,856	201,411	505,380	76,626	225,850	17,248	824,516	(277,868)	(199,242)	(121,008)	(22,778)
31095	DEPT MILITARY AFFAIRS	(2,070,040)	(1,599,652)	(2,467,124)	(2,350,547)	(1,750,567)	(540,819)	(11,856)	(552,675)	-	(552,675)	4,411	53,154	110,644	216,141	21,900	422,061	1,034,555	154,700	402,148	18,805	1,670,214	(503,264)	(386,542)	(246,083)	(46,389)
31151	TRAIN DEPT OF AVIATION	(844,054)	(638,222)	(894,476)	(838,471)	(618,161)	(225,914)	3,268	(229,060)	-	(229,060)	148	8,184	9,282	18,649	4,872	35,967	81,802	12,211	36,466	801	110,006	(42,500)	(30,264)	(18,432)	(1,006)
39079	COMMONWEALTH OF TECHNOLOGY	(247,151)	(190,621)	(293,992)	(280,500)	(208,632)	(64,446)	5,547	(64,899)	-	(64,899)	628	6,334	13,887	28,164	5,097	57,792	123,282	18,441	55,071	2,230	199,004	(64,712)	(47,052)	(28,987)	(5,472)
50046	DEPT OF FIRE & RESCUE	(14,510,018)	(14,546,064)	(1,002,092)	(1,480,138)	(4,436,744)	(1,397,802)	(1,546,578)	-	(1,546,578)	12,108	151,678	144,138	417,754	41,629	1,174,001	2,946,100	438,184	1,113,555	79,989	4,764,868	(1,598,102)	(1,146,134)	(738,100)	(134,271)	
50049	COMB KY HORSE PARK	(341,091)	(243,074)	(405,730)	(386,564)	(287,919)	(89,941)	(3)	(88,942)	-	(88,942)	723	8,742	18,159	19,868	6,054	69,811	179,140	25,400	76,003	2,149	274,142	(91,408)	(84,841)	(40,211)	(7,597)
50050	DEPT OF PARKS	(1,315,077)	(961,570)	(1,398,788)	(1,345,692)	(944,000)	(394,286)	(8,601)	(399,661)	-	(399,661)	2,176	26,620	59,664	107,298	11,561	249,488	592,709	91,188	248,812	11,643	901,132	(298,812)	(224,819)	(138,071)	(24,896)
51729	OFF HUMAN RESOURCE MGMT	(2,486,407)	(1,825,501)	(3,644,738)	(3,270,013)	(2,101,013)	(818,500)	(12,190)	(850,780)	-	(850,780)	6,844	82,400	175,505	366,472	6,155	626,642	1,604,172	239,954	716,602	14,909	2,651,005	(886,607)	(649,008)	(416,418)	(70,028)
54326	KPS DEPT OF ENVIRONMENTAL	(6,996,196)	(5,996,196)	(7,813,478)	(7,444,246)	(5,046,336)	(2,127,796)	(9,814)	(2,608,946)	-	(2,608,946)	33,919	596,141	1,056,416	2,246,800	82,519	3,346,889	8,278,476	1,469,899	4,469,899	34,796	13,564,999	(4,746,303)	(3,282,078)	(2,772,686)	(146,906)
54323	KPS OF JUVENILE JUSTICE	(28,263,340)	(21,798,627)	(33,615,753)	(32,031,130)	(23,860,603)	(7,369,800)	(876,316)	(8,046,016)	-	(8,046,016)	60,115	724,337	1,508,032	3,220,672	17,589	5,473,030	14,097,991	2,108,795	6,207,733	769,257	23,273,776	(7,842,431)	(5,651,912)	(3,645,327)	(662,990)
54327	KPS DEPT OF CORRECTIONS	(180,308,654)	(139,996,894)	(214,485,154)	(204,384,314)	(153,221,514)	(47,061,604)	(48,104,761)	-	(48,104,761)	383,501	4,420,996	9,620,860	20,546,652	34,788,317	89,199,788	14,633,302	40,177,130	2,166,216	145,736,646	(46,103,828)	(35,368,452)	(22,276,392)	(4,164,852)		
55675	DEPT OF INSURANCE	(346,985)	(236,768)	(380,160)	(347,111)	(270,166)	(60,948)	(2,109)	(62,207)	-	(62,207)	613	7,867	16,380	5,902	7,544	151,127	22,805	68,404	4,409	248,645	(84,450)	(53,509)	(37,774)	(6,968)	
58680	DEPT OF ALCOHOL & BEVERA	(1,678,273)	(1,294,405)	(1,999,345)	(1,902,012)	(1,416,848)	(437,620)	(3,713)	(441,335)	-	(441,335)	3,373	43,011	89,547	191,248	18,271	342,073	837,141	125,221	373,960	16,468	1,352,790	(449,585)	(321,666)	(199,977)	(37,488)
TOTAL		(226,131,547)	(181,350,221)	(276,694,200)	(266,477,912)	(198,504,500)	(61,311,884)	(1,379,138)	(63,691,014)	-	(63,691,014)	500,114	6,026,989	12,545,836	26,793,867	276,188	45,641,900	117,286,004	17,543,785	52,392,996	6,265,558	190,486,355	(64,197,020)	(46,102,099)	(29,111,087)	(5,374,248)

The accompanying notes are an integral part of these schedules.

Kentucky Employees Retirement System

Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024

Note 1 - Organization

Under the provisions of Kentucky Revised Statutes Sections 61.505 and 61.645 the Kentucky Public Pensions Authority (KPPA) oversees the administration and operation of the personnel and accounting systems for the KERS Nonhazardous, KERS 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 61.570 and 16.555.

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

KERS Nonhazardous and KERS 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. 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.

Note 2 - Relationship to Combining Financial Statements

The accompanying schedules were reconciled to the KRS's Combining Statement of Changes in Fiduciary Net Position – Insurance Fund in KRS's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024, 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 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, 2024, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Note 3 - Measurement Focus, Basis of Accounting and Basis of Presentation

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

Kentucky Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

The KERS Nonhazardous and KERS Hazardous Insurance Plans are reported as OPEB trust funds and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the KRS Board and required by the employers, and the employees' contributions are set by Kentucky Revised Statute 61.702(3)(b)(1). KRS recognized employer and employee contributions to the plans through June 30, 2024. OPEB expenses are recognized as the benefits come due for the 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, 2024. 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, monthly. The administrative expenses are reported in KRS's basic financial statements included in the ACFR.

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2024, 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 KRS for participating employers as of June 30, 2024, calculated in accordance with GASB Statement No. 74, are as follows (dollars in thousands):

	KERS Nonhazardous	KERS Hazardous	SPRS	Ins Total
Total OPEB Liability	\$ 2,488,778	\$ 442,817	\$ 277,159	\$ 3,208,754
Fiduciary Net Position	1,765,729	677,948	273,517	2,717,194
Net OPEB Liability	\$ 723,049	\$ (235,131)	\$ 3,642	\$ 491,560

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

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

For financial reporting, the actuarial valuation was performed by Gabriel Roeder Smith (GRS). GRS completed reports by plan in compliance with GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans for the fiscal year ended June 30, 2024. The total OPEB liability, net OPEB liability (NOL), and sensitivity information are based on an actuarial valuation date of June 30, 2023. The total OPEB liability was rolled forward from the valuation date to the plan's fiscal year

Kentucky Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

ended June 30, 2024, using generally accepted actuarial principles.

The following actuarial assumptions were used in performing the actuarial valuation as of June 30, 2024:

Inflation	2.50%
Payroll Growth Rate	0.0% for KERS Nonhazardous and KERS Hazardous
Salary Increases	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	6.50%
Healthcare Trend Rates	
Pre - 65	Initial trend starting at 7.10% at January 1, 2026, and gradually decreasing to an ultimate trend rate of 4.25% over a period of 14 years
Post - 65	Initial trend starting at 8.00% in 2026, then gradually decreasing to an ultimate trend rate of 4.25% over a period of 10 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-2020 mortality improvement scale using a base year of 2010
Post-retirement (non-disabled)	System-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023
Post-retirement (disabled)	PUB-2010 Disabled Mortality table, with rates multiplied by 150% for both male and female rates, projected with the ultimate rates from the MP-2020 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. Additional information regarding the single discount rates is provided below. The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2023, valuation process and was updated to better reflect the plan's anticipated long-term healthcare costs. In general, the updated assumption is assuming higher future increases in pre-Medicare healthcare costs. The Total OPEB Liability as of June 30, 2024, is determined using these updated assumptions.

There have been no plan provision changes that would materially impact the total OPEB liability since June 30, 2023. It is GRS's opinion that these procedures are reasonable and appropriate and comply with applicable requirements under GASB Statement No. 75.

Discount Rate

Single discount rates increased from 5.94% to 6.00% for the KERS Nonhazardous and increased from 5.94% to 5.99% for the KERS Hazardous systems. These new rates were used to measure the total OPEB liability as of June 30, 2024. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.50%, and a municipal bond rate of 3.97%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2024.

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

Kentucky Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

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 KRS's combining financial statements. KRS'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. KRS accrues employer contributions using estimates based on historical data. Actual results could differ from those estimates.

Note 4 - 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, 2024, are presented below (dollars in thousands):

		KERS Hazardous
Per GRS Schedule A	\$	-
*Other Employer Contributions		1,865
Write-Offs/Refunds		45
Total	\$	<u>1,910</u>
Employer Contributions per Statement of Change in Fiduciary Net Position	\$	<u>1,910</u>
	\$	<u>-</u>
		0.00%

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

The items listed above are included in the contributions on the Combining Statements of Changes in Fiduciary Net Position for the KERS Hazardous Plan but are not included in the Schedule A – Schedule of Employer Allocations. The contributions per Schedule A - Schedule of Employer Allocations represent actual contributions made related to the measurement period. A reconciliation for the KERS Nonhazardous Plan is not included above as Schedule A – Schedule of Employer Allocations for the KERS Nonhazardous Plan is based on salary, which is not presented in the Combining Statement of Changes in Fiduciary Net

Kentucky Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)

Position.

Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for the Fiscal Year 2024

The following actuarial methods and assumptions, were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2024:

Valuation Date	June 30, 2021
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	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 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 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 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 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.

Note 6 - 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, 2024, is based on the June 30, 2023, 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.

**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 Employees Retirement System
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) and Kentucky Employees Retirement System – Hazardous OPEB Plan (KERS Hazardous) as of and for the fiscal year ended June 30, 2024, 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 and KERS Hazardous OPEB Plans as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated **March 14, 2025**.

Internal Control over Financial Reporting

In planning and performing our audit of the schedule of employer allocations, we considered Kentucky Employees Retirement System's (KERS) 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 KERS's internal control. Accordingly, we do not express an opinion on the effectiveness of KERS'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 KERS's 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, 2025



KPPA

Kentucky Public Pensions Authority

FY 2026 Hybrid Percentage





KPPA ADMIN COSTS

- KRS 61.505 11(a) – The KPPA Board has the responsibility of determining how to prorate, assign or allocate to CERS and KRS all expenses incurred by or on behalf of KPPA.
- The KPPA Board (based on a work group recommendation) concluded (in FY2022) that a Hybrid Approach would be used as follows:
 - The Admin budget split into large categories (+\$100k) and each category was assigned an allocation method (Membership, AUM, 50/50) that best fit that category.
 - **Using budgeted** amounts for that category, a dollar amount was calculated for that category (by system) and all categories were added together and an overall hybrid % (one percentage per CERS/KRS) was calculated to allocate admin costs throughout the year.
- The following changes have been made to the methodology since
 - Actual Admin Costs (not Budgeted) are now being used (1 year in arrears). For example, Actual FYE 6/30/2023 admin costs were used to determine the Hybrid % to use for FY 2025.
 - System Specific Admin Costs (such as CERS/KRS CEO Salaries & General Counsel costs, etc.) are allocated 100% to each system, and the hybrid % is applied to all “non-specific” Admin Costs.
- There are currently no changes to the methodology utilized in calculating the FY 2026 Hybrid %.



FY 2026 Hybrid Percentage

HYBRID %	FY2022	FY2023	FY2024	FY2025	Proposed FY2026	FY'25 vs FY'26 Difference
CERS	62.68%	62.68%	64.34%	64.16%	64.35%	0.19%
KRS	37.32%	37.32%	35.66%	35.84%	35.65%	-0.19%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%

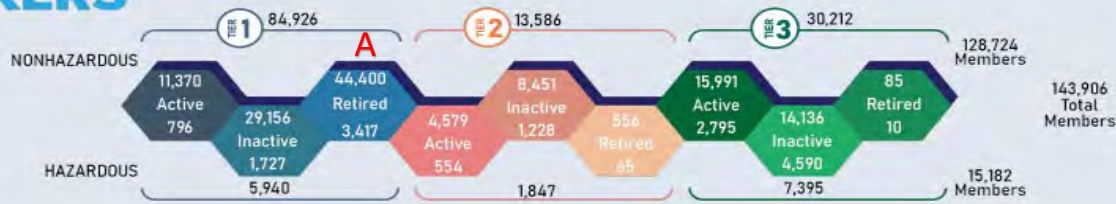
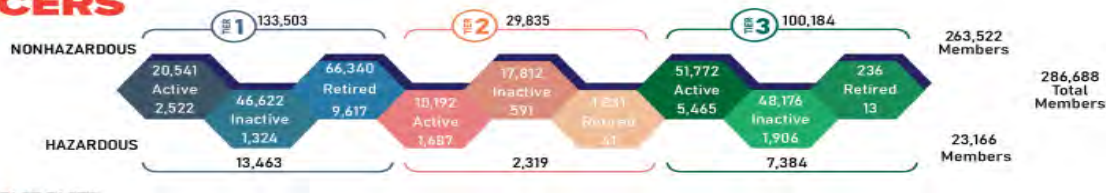


Steps to Calculation

- Confirm System Membership
- Confirm Assets under Management by System
- Confirm Actual ADMIN COSTS from the 6/30/2024 ACFRs, and adjust accordingly
 - Adjust Health Plan Admin fees
 - Adjust non-Cash Accruals
 - Remove System Specific Costs
 - System CEOs
 - CERS/KRS Board's own Legal Counsel Costs
 - Legal Costs – Specific to each system
 - Other specific costs



Confirm System Membership (SAFR)



6/30/2024(SAFR)(Page 7 & 22-26)		
263,522	60.79%	66.14%
23,166	5.34%	
128,724	29.70%	33.86%
15,182	3.50%	
2,867	0.66%	
A 433,461	100.00%	100.00%



Confirm AUM by System (ACFRs)

Fair Values (FV)				
As of June 30, 2024 (\$ in Thousands)				
	PENSION			
	CERS Nonhazardous		CERS Hazardous	
	Fair Value	% of Total FV	Fair Value	% of Total FV
Equity				
Public Equity	\$5,062,043	52.57%	\$1,783,957	52.28%
Private Equity	614,763	6.38%	219,528	6.44%
Fixed Income				
Core Fixed Income	966,551	10.04%	339,881	9.96%
Specialty Credit	1,929,106	20.04%	664,683	19.48%
Cash	152,040	1.58%	103,256	3.03%
Inflation Protected				
Real Estate	507,979	5.28%	161,768	4.74%
Real Return	395,513	4.11%	139,027	4.07%
TOTAL PORTFOLIO	\$9,627,995		\$3,412,100	

6/30/2024 (ACFR)		
\$ 9,627,995	50.87%	68.90%
\$ 3,412,100	18.03%	
\$ 4,208,401	22.24%	31.10%
\$ 1,025,917	5.42%	
\$ 650,802	3.44%	
18,925,215	100.00%	100.00%
CERS ACFR Page 90 and KRS ACFR Page 104. and page 16 of the SAFR		

B

Fair Values (FV)						
As of June 30, 2024 (\$ in Thousands)						
	KERS Nonhazardous		KERS Hazardous		SPRS	
Pension Plans	Fair Value	% of Total FV	Fair Value	% of Total FV	Fair Value	% of Total FV
Equity						
Public Equity	\$1,365,159	32.44%	437,656	42.66%	208,715	32.07%
Private Equity	195,286	4.64%	66,130	6.44%	31,552	4.85%
Fixed Income						
Core Fixed Income	1,108,019	26.33%	116,505	11.36%	168,122	25.83%
Specialty Credit	792,754	18.84%	231,541	22.57%	125,292	19.25%
Cash	176,951	4.20%	34,749	3.39%	25,345	3.90%
Inflation Protected						
Real Estate	218,209	5.19%	59,021	5.75%	35,194	5.41%
Real Return	352,023	8.36%	80,315	7.83%	56,582	8.69%
TOTAL PORTFOLIO	\$4,208,401		\$1,025,917		\$650,802	



Confirm Actual ADMIN COSTS from the 6/30/2024 ACFRs : Total = \$47,296,902.75

CERS TOTAL ADMIN = \$30,350

(ACFR page 70)

Schedule of Administrative Expenses As of June 30, 2024 (\$ in Thousands)	
	2024
Salaries	\$12,054
Benefits	11,065
Professional Services	2,193
Information Technology	2,132
Communications	509
Office & Equipment Rent	662
Travel/Conferences	77
Other Operating Expenses	193
Insurance Fund Administration	1,465
Total Administrative Expenses	\$30,350

KRS TOTAL ADMIN - \$16,947

(ACFR page 79)

Schedule of Administrative Expenses As of June 30, 2024 (\$ in Thousands)	
	2024
Salaries	\$6,533
Benefits	6,167
Professional Services	1,345
Information Technology	1181
Communications	282
Office & Equipment Rent	367
Travel/Conferences	43
Other Operating Expenses	107
Insurance Plans' Administration	922
Total Administrative Expenses	\$16,947



ADJUST ADMIN COSTS to (\$43,266,179)

ADMIN EXPENSES				Remove non-Pension and System Specific Costs	
	CERS	KRS	Total	ADJUSTMENTS	Total for HYRBID
Salaries	\$12,053,944.20	\$6,532,582.47	\$18,586,526.67	(\$1,060,574.90)	\$17,525,951.77
Benefits	\$11,065,098.47	\$6,167,161.53	\$17,232,260.00		\$17,232,260.00
Professional Services	\$2,192,868.15	\$1,345,121.85	\$3,537,990.00	(\$583,011.12)	\$2,954,978.88
Information Technology	\$2,131,755.99	\$1,181,511.01	\$3,313,267.00		\$3,313,267.00
Communications	\$508,718.37	\$281,953.63	\$790,672.00		\$790,672.00
Office & Equipment Rent	\$662,131.30	\$366,981.70	\$1,029,113.00		\$1,029,113.00
Travel/Conferences	\$77,580.53	\$42,998.47	\$120,579.00		\$120,579.00
Other Operating Expenses	\$192,606.30	\$106,750.70	\$299,357.00		\$299,357.00
Insurance Fund Administration	\$1,465,310.56	\$921,827.52	\$2,387,138.08	(\$2,387,138.08)	\$0.00
Total Administrative Expenses	\$30,350,013.87	\$16,946,888.88	\$47,296,902.75	(\$4,030,724.10)	\$43,266,178.65
				Remove Insurance Fund Admin Costs	(\$2,387,138.08)
				Remove CERS Plan Specific Costs (Legal)	(\$194,657.62)
				Remove KERS Plan Specific Costs (Legal)	(\$291,376.50)
				Remove CEOs Costs	(\$294,218.90)
				Remove KRS/CRS General Counsel (Specific Costs)	(\$96,977.00)
				Remove non-Cash Accruals	(\$766,356.00)
				Total	(\$4,030,724.10)



FY 2026 – Hybrid % - CALCULATION

BUDGET CATEGORY		6/30/2024 Actual Amounts			
		Total		CERS	KRS
	Membership	A	433,461	286,688	146,773
			100.00%	66.14%	33.86%
	AUM (in thousands)	B	\$ 18,925,215	\$ 13,040,095	\$ 5,885,120
			100.00%	68.90%	31.10%
PERSONNEL					
KPPA Staff (not including K/C CEOs)	MEM	\$	27,475,694	\$ 18,172,424	\$ 9,303,270
KPPA Exec	50/50	\$	1,967,123	\$ 983,562	\$ 983,562
KPPA Legal	50/50	\$	1,875,490	\$ 937,745	\$ 937,745
KPPA Legal Advocacy	MEM	\$	1,365,991	\$ 903,466	\$ 462,525
KPPA Investments	AUM	\$	2,073,914	\$ 1,428,927	\$ 644,987
Subtotal		\$	34,758,212	\$ 22,426,124	\$ 12,332,088
Legal Contracts that are not specific to C/K	50/50	\$	353,222	\$ 176,611	\$ 176,611
Auditing	50/50	\$	234,246	\$ 117,123	\$ 117,123
Actuarial Services	50/50	\$	411,039	\$ 205,520	\$ 205,520
Medical Examiners / Hearing Officers	MEM	\$	1,657,526	\$ 1,096,288	\$ 561,238
Other (Facility, HR consults, Misc)	50/50	\$	298,946	\$ 149,473	\$ 149,473
Subtotal		\$	2,954,979	\$ 1,745,014	\$ 1,209,965
OPERATIONAL					
Rentals - Building and Equipment	MEM	\$	1,029,113	\$ 680,655	\$ 348,458
Information Technology	MEM	\$	3,313,267	\$ 2,191,395	\$ 1,121,872
Other	MEM	\$	1,210,608	\$ 800,696	\$ 409,912
CONTINGENCY	50/50	\$	-	\$ -	\$ -
Subtotal		\$	5,552,988	\$ 3,672,746	\$ 1,880,242
TOTAL COSTS FOR HYBRID CALULATION		\$	43,266,179	\$ 27,843,884	\$ 15,422,295



FY 2026 Hybrid Percentage Year to Year Comparison by Line Item / Changes

BUDGET CATEGORY			6/30/2024 Actual Amounts			6/30/2023 Actual Amounts			CHANGES			Impact by line item					
			Total	CERS	KRS	Total	CERS	KRS	Total	CERS	KRS						
		Membership	433,461	286,688	146,773	421,609	277,371	144,238	11,852	9,317	2,535						
		100.00%	66.14%	33.86%	100.00%	65.79%	34.21%	2.81%	3.36%	1.76%							
		AUM (in thousands)	\$ 18,925,215	\$ 13,040,095	\$ 5,885,120	\$ 16,708,475	\$ 11,700,124	\$ 5,008,351	2,216,740	1,339,971	876,769						
			100.00%	68.90%	31.10%	100.00%	70.03%	29.97%	13.27%	11.45%	17.51%	CERS			KRS		
			Hybrid % Change	MEM/AUM Change	Cost Change	Hybrid % Change	MEM/AUM Change	Actual Cost Change									
PERSONNEL																	
KPPA Staff (not including K/C CEOs)		MEM	\$ 27,475,694	\$ 18,172,424	\$ 9,303,270	\$ 26,422,717	\$ 17,383,505	\$ 9,039,211	\$ 1,052,977	788,919	264,059	-1.24%	\$ 96,330.50	\$ 692,588.28	-0.98%	\$ (96,330.50)	\$ 360,389.14
KPPA Exec		50/50	\$ 1,967,123	\$ 983,562	\$ 983,562	\$ 1,733,603	\$ 866,802	\$ 866,802	\$ 233,520	116,760	116,760	0.12%	\$ -	\$ 116,760.08	0.12%	\$ -	\$ 116,760.08
KPPA Legal		50/50	\$ 1,875,490	\$ 937,745	\$ 937,745	\$ 1,657,653	\$ 828,826	\$ 828,826	\$ 217,837	108,918	108,918	0.11%	\$ -	\$ 108,918.44	0.11%	\$ -	\$ 108,918.44
KPPA Legal Advocacy		MEM	\$ 1,365,991	\$ 903,466	\$ 462,525	\$ 1,238,645	\$ 814,905	\$ 423,741	\$ 127,346	88,562	38,784	0.06%	\$ 4,789.20	\$ 83,772.50	0.01%	\$ (4,789.20)	\$ 43,573.19
KPPA Investments		AUM	\$ 2,073,914	\$ 1,428,927	\$ 644,987	\$ 1,681,612	\$ 1,177,633	\$ 503,979	\$ 392,302	251,294	141,008	0.37%	\$ (23,265.17)	\$ 274,558.87	0.24%	\$ 23,265.17	\$ 117,742.90
Subtotal			\$ 34,758,212	\$ 22,426,124	\$ 12,332,088	\$ 32,734,230	\$ 21,071,671	\$ 11,662,559	\$ 2,023,982	\$ 1,354,453	\$ 669,529	-0.58%	\$ 77,855	\$ 1,276,598	-0.51%	\$ (77,855)	\$ 747,384
Legal Contracts that are not specific to C/K		50/50	\$ 353,222	\$ 176,611	\$ 176,611	\$ 476,416	\$ 238,208	\$ 238,208	\$ (123,194)	(61,597)	(61,597)	-0.18%	\$ -	\$ (61,596.77)	-0.18%	\$ -	\$ (61,596.77)
Auditing		50/50	\$ 234,246	\$ 117,123	\$ 117,123	\$ 109,510	\$ 54,755	\$ 54,755	\$ 124,736	62,368	62,368	0.13%	\$ -	\$ 62,368.00	0.13%	\$ -	\$ 62,368.00
Actuarial Services		50/50	\$ 411,039	\$ 205,520	\$ 205,520	\$ 490,761	\$ 245,381	\$ 245,381	\$ (79,722)	(39,861)	(39,861)	-0.14%	\$ -	\$ (39,861.00)	-0.14%	\$ -	\$ (39,861.00)
Medical Examiners / Hearing Officers		MEM	\$ 1,657,526	\$ 1,096,288	\$ 561,238	\$ 1,413,350	\$ 929,843	\$ 483,507	\$ 244,176	166,445	77,731	0.22%	\$ 5,811.33	\$ 160,633.40	0.09%	\$ (5,811.33)	\$ 83,542.60
Other (Facility, HR consults, Misc)		50/50	\$ 298,946	\$ 149,473	\$ 149,473	\$ 131,005	\$ 65,503	\$ 65,503	\$ 167,941	83,971	83,971	0.18%	\$ -	\$ 83,970.50	0.18%	\$ -	\$ 83,970.50
Subtotal			\$ 2,954,979	\$ 1,745,014	\$ 1,209,965	\$ 2,621,042	\$ 1,533,689	\$ 1,087,353	\$ 333,937	\$ 211,325	\$ 122,612	0.22%	\$ 5,811	\$ 205,514	0.09%	\$ (5,811)	\$ 128,423
OPERATIONAL																	
Rentals - Building and Equipment		MEM	\$ 1,029,113	\$ 680,655	\$ 348,458	\$ 1,089,673	\$ 716,896	\$ 372,777	\$ (60,560)	(36,241)	(24,319)	-0.21%	\$ 3,608.10	\$ (39,848.63)	-0.12%	\$ (3,608.10)	\$ (20,711.37)
Information Technology		MEM	\$ 3,313,267	\$ 2,191,395	\$ 1,121,872	\$ 2,749,564	\$ 1,808,938	\$ 940,626	\$ 563,703	382,457	181,246	0.57%	\$ 11,616.40	\$ 370,840.24	0.25%	\$ (11,616.40)	\$ 192,862.76
Other		MEM	\$ 1,210,608	\$ 800,696	\$ 409,912	\$ 1,007,434	\$ 662,791	\$ 344,643	\$ 203,174	137,905	65,269	0.20%	\$ 4,244.42	\$ 133,660.88	0.09%	\$ (4,244.42)	\$ 69,513.12
CONTINGENCY		50/50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
Subtotal			\$ 5,552,988	\$ 3,672,746	\$ 1,880,242	\$ 4,846,671	\$ 3,188,625	\$ 1,658,046	\$ 706,317	\$ 484,121	\$ 222,196	0.56%	\$ 19,469	\$ 464,652	0.22%	\$ (19,469)	\$ 241,665
TOTAL COSTS FOR HYBRID CALCULATION			\$ 43,266,179	\$ 27,843,884	\$ 15,422,295	\$ 40,201,943	\$ 25,793,985	\$ 14,407,958	\$ 3,064,236	\$ 2,049,900	\$ 1,014,337	0.19%	\$ 103,135	\$ 1,946,765	-0.19%	\$ (103,135)	\$ 1,117,472
HYBRID PERCENTAGE				64.35%	35.65%		64.16%	35.84%	CHANGE TO %	0.19%	-0.19%	0.19%	\$ 2,049,900		-0.19%	\$ 1,014,337	



CERS and KRS System Specific %

CERS and KRS Boards of Trustees are to approve their own internal allocation for the plans under their purview.

Proposed

FY 2026 HYBRID %		
CERS Nonhazardous	59.15%	64.35%
CERS Hazardous	5.20%	
KERS Nonhazardous	31.266%	35.65%
KERS Hazardous	3.688%	
SPRS	0.696%	
Total	100.00%	100.00%

Prior Year

FY 2025 HYBRID %		
CERS Nonhazardous	59.00%	64.16%
CERS Hazardous	5.16%	
KERS Nonhazardous	31.514%	35.84%
KERS Hazardous	3.617%	
SPRS	0.709%	
Total	100.00%	100.00%



Quarterly Strategic Plan Implementation Status Report

04/23/2025



KPPA Quarterly Strategic Plan Implementation Status Report

Key Initiatives by Area of Focus

Organizational Excellence

Area(s) of Focus	Organizational Excellence
Key Strategic Initiative(s)	<ul style="list-style-type: none"> • Support the Mandates • Benchmarking and Best Practices
Action Plan Activities	Goals: Enhance and support the KPPA mandates by using organizational excellence best practices and continuous improvement programs for business operations to create and follow an ongoing KPPA organizational excellence model. Enhance and support the KPPA mandates by using organizational excellence best practices and continuous improvement programs for business operations to create and follow an ongoing KPPA organizational excellence model.

High Level Timeline

Director Training	<div> <div>Analysis COMPLETE</div> <div>Implementations IN-PROGRESS</div> </div>
	<div>Sept 2024 - Nov 2024</div> <div>Feb 2025 - TBD</div>
Strategic Planning Committee	<div> <div>Analysis IN-PROGRESS</div> <div>Implementations</div> </div>
	Jan 2025 – Dec 2025



KPPA Quarterly Strategic Plan Implementation Status Report

Customer Service Delivery

Area(s) of Focus	Organizational Excellence/Customer Service Delivery
Key Strategic Initiative(s)	<ul style="list-style-type: none"> Targeted Communications and Programs Service Delivery Program Enhancements Satisfaction Surveys
Action Plan Activities	Goals: Form and deploy business process and customer service delivery teams to improve customer service and operations during 2025 calendar year and beyond

High Level Timeline

Quality Assurance Enhancements (Team 1)	<div> <div>Quality Assurance Analysis COMPLETE</div> <div>Quality Assurance Implementations IN-PROGRESS</div> </div> <div> <div>May 2024 - Aug 2025</div> <div>Oct 2024 - Apr 2025</div> </div>
Survey Enhancements (Team 2)	<div> <div>Survey Analysis COMPLETE</div> <div>Survey Implementations IN-PROGRESS</div> </div> <div> <div>July 2024 - Oct 2024</div> <div>Jan 2025 - TBD</div> </div>
Member Presentation Enhancements (Team 3)	<div> <div>Member Presentations Analysis IN-PROGRESS</div> <div>Member Presentations Implementations NOT STARTED</div> </div> <div> <div>Oct 2024 - Feb 2025</div> <div>TBD</div> </div>
Call Center AI Enhancements (Team 4)	<div> <div>Call Center AI Analysis IN-PROGRESS</div> <div>Call Center AI Implementations NOT STARTED</div> </div> <div> <div>Feb 2025 - TBD</div> <div>TBD</div> </div>



KPPA Quarterly Strategic Plan Implementation Status Report

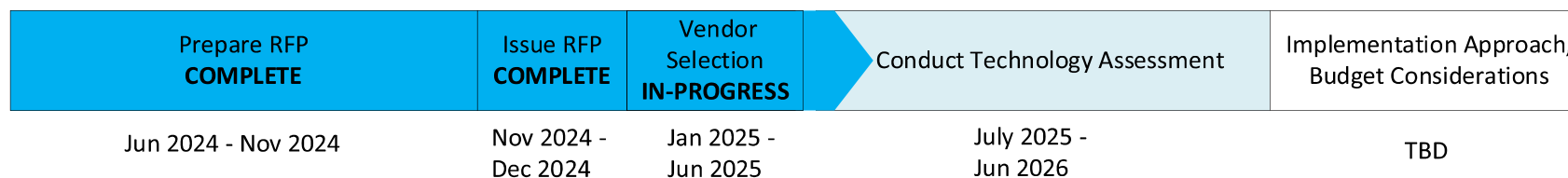
Infrastructure and Key Resources

Area(s) of Focus	Infrastructure and Key Resources
Key Strategic Initiative(s)	<ul style="list-style-type: none"> • Succession Plan • Technology Assessment
Action Plan Activities	<ul style="list-style-type: none"> • Goals: Reinforce KPPA's early-stage leadership and ongoing succession plan activities with additional proven best practices. Conduct a comprehensive review of current technology against current and future needs and develop an overall roadmap with specific steps for addressing KPPA needs and consistent with societal trends in technology use.

High Level Timeline



Third-Party Assessment





KENTUCKY PUBLIC PENSIONS AUTHORITY

Ryan Barrow, Executive Director

1260 Louisville Road • Frankfort, Kentucky 40601
kyret.ky.gov • Phone: 502-696-8800 • Fax: 502-696-8822



To: KPPA/CERS/KRS Board
From: Ryan Barrow
Date: April 2025
Subject: KPPA Update

I. KPPA LEGISLATION UPDATE:

- KPPA requested two bills this session:
 - House Bill 30 (Public Employee Benefits/Pension Spiking) has been signed by the Governor.
 - House Bill 71 (KPPA Reorganization) was not passed. This bill was requested in the 2024 Regular Session and went further in the process this session. It was approved by the Personnel Cabinet, passed the House (93-0), received two readings in the Senate, and was unanimously voted out of the Senate State & Local Government Committee (11-0). However, it failed to get placed on a crowded agenda for the last two days of the session for the final reading and subsequent senate floor vote.
- After monitoring hundreds of bills throughout the session, bills having a direct impact on KPPA are:
 - House Bill 30 (Public Employee Benefits/Pension Spiking)
 - Senate Bill 10 (CERS Retiree Insurance)
 - Senate Bill 176 (Statutory Committee Membership)
 - Senate Bill 183 (Fiduciary Duties)

II. STRATEGIC PLAN & IMPLEMENTATION UPDATE:

The implementation of the Strategic Plan continues with four active teams:

- Quality Assurance is in the implementation stage of its recommendations regarding the account audit process.
- Survey has made recommendations and is under review.
- Member Presentations is nearing the recommendation phase.
- Call Center AI is researching options and best practices.

Other Initiatives:

- An RFP has been issued for a technology assessment to be conducted in FY 2026. This assessment will be used to prioritize technology modernization.
- The new KPPA Leadership Academy was launched at the end of February. Fourteen participants from various divisions will attend monthly leadership training sessions, meet regularly with assigned mentors, and continue the leadership program through December 2025.

We are planning on a comprehensive update for the Board(s) at the next regularly scheduled meeting.

III. BOARD RETREAT:

As part of our ongoing efforts to create a meaningful and productive board retreat experience, research and budgeting are currently underway for location, dates, format, and programming.

IV. LRC CAPITAL BUDGET PROCESS:

As part of the LRC biennium budget process, KPPA is required to submit a capital planning process. KPPA will be submitting a \$75M Capital Project “tentative plan” to modernize and/or replace our Pension Administration System (PAS) known as START.

V. KPPA KUDOS:

Kudos to Sherry Rankin and Sandy Hardin for their outstanding work on coordinating the new Trustee Orientation for our newly elected CERS Trustees. The preparation and coordination with Ed, attention to detail, made the session informative and engaging. I also want to note the effort across the organization in compiling the material and delivering a successful training session. The prepared materials are available in the Shared Document folder in Board Books.

Many thanks to everyone involved in maintaining and improving KPPA operations!

KENTUCKY PUBLIC PENSIONS AUTHORITY

TO: Members of the Board

FROM: Ryan Barrow
Executive Director

DATE: April 23, 2025

SUBJECT: Service Recognition Awards

In 1988, the Board elected to annually recognize members of the staff for their service to the Board and the members of CERS, KERS, and SPRS. Certificates and pins are given for each five-year period an employee has been on the retirement systems' staff. There are a total of 34 employees eligible for a KPPA service award this fiscal year.

The following **6** employees will receive their **five-year** service award:

Chris Clair	Communications
Stacy Haas-Floden	Communications
Stephanie Harrod	Disability & Survivor Benefits
Amy McRay	Employer Reporting, Compliance & Education
Kevin Edelman	Legal Advocacy
Kimberly Canterbury	Member Services

The following **6** employees will receive their **ten-year** service award:

Amanda Clark	Employer Reporting, Compliance & Education
Jamie O'Brien	Enterprise & Technology Services
Hardy Breeding	Membership Support
Kristopher McDaniel	Membership Support
Katie Hollingsworth	Quality Assurance
Lucas Taylor	Retiree Healthcare

The following **5** employees will receive their **fifteen-year** service award:

Natalie Young	Accounting
Blaine Walker	Employer Reporting, Compliance & Education
Jimmy Shaw Jr.	Enterprise & Technology Services
Kendall Parmley	Enterprise & Technology Services
Bradford Lofton	Member Services

The following **2** employees will receive their **twenty-year** service award:

Cliff Akers	Enterprise & Technology Services
Odette Gwandi	Membership Support

The following **11** employees will receive their **twenty five-year** service award:

Chrystal McChesney	Disability & Survivor Benefits
Dan Childers	Disability & Survivor Benefits
Kevin Gaines	Disability & Survivor Benefits
Wendi Pierce	Disability & Survivor Benefits
Chris Land	Quality Assurance
Heather Darnell	Quality Assurance
Kristi Hammons	Quality Assurance
Shannon Cole	Quality Assurance
John King Jr.	Retiree Healthcare
Jeff Wyatt	Retiree Healthcare
Chanceney Perkins	Retiree Services Payroll

The following **3** employees will receive their **thirty-year** service award:

Elizabeth Smith	Accounting
Vicki Hockensmith	Disability & Survivor Benefits
Shauna Miller	Member Services

The following **1** employee will receive their **thirty five-year** service award:

Rebecca Mooney	Accounting
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KPPA
Kentucky Public Pensions Authority

Annual Service Recognition Awards

April 23, 2025



Chris Clair	Communications
Stacy Haas-Floden	Communications
Stephanie Harrod	Disability & Survivor Benefits
Amy McRay	Employer Reporting, Compliance & Education
Kevin Edelman	Legal Advocacy
Kimberly Canterbury	Member Services

Five Years





Amanda Clark	Employer Reporting, Compliance & Education
Jamie O'Brien	Enterprise & Technology Services
Hardy Breeding	Membership Support
Kristopher McDaniel	Membership Support
Katie Hollingsworth	Quality Assurance
Lucas Taylor	Retiree Healthcare

Ten Years





Natalie Young

Blaine Walker

Jimmy Shaw Jr.

Kendall Parmley

Bradford Lofton

Accounting

Employer Reporting, Compliance & Education

Enterprise & Technology Services

Enterprise & Technology Services

Member Services

Fifteen Years





Cliff Akers

Enterprise & Technology Services

Odette Gwandi

Membership Support

Twenty Years





Chrystal McChesney	Disability & Survivor Benefits
Dan Childers	Disability & Survivor Benefits
Kevin Gaines	Disability & Survivor Benefits
Wendi Pierce	Disability & Survivor Benefits
Chris Land	Quality Assurance
Heather Darnell	Quality Assurance
Kristi Hammons	Quality Assurance
Shannon Cole	Quality Assurance
John King Jr.	Retiree Healthcare
Jeff Wyatt	Retiree Healthcare
Chanceney Perkins	Retiree Services Payroll

Twenty-Five Years





Thirty Years

Elizabeth Smith

Accounting

Vicki Hockensmith

Disability & Survivor Benefits

Shauna Miller

Member Services





Thirty-Five Years



Rebecca Mooney
Accounting