

**Kentucky Public Pensions Authority
Quarterly Board Meeting
March 21, 2024, at 10:00 a.m. EST (9:00 a.m. CT)
Live Video Conference/Facebook Live
AGENDA**

- | | |
|-------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| 1. Call to Order | Keith Peercy |
| 2. Legal Opening Statement | Legal Services |
| 3. Roll Call | Sherry Rankin |
| 4. Public Comment | Sherry Rankin |
| 5. Approval of Minutes* – December 6, 2023 and February 7, 2024 | Keith Peercy |
| 6. KPPA Audit Committee Report and Recommendations*
a. GASB 68 and GASB 75 Proportionate Share Audits* | Kristen Coffey
Adam Gordon |
| 7. KPPA Ad Hoc Regulation Committee Reports and Recommendations* | Carrie Bass
Jessica Beaubien |
| 8. Quarterly Financial Statements | Mike Lamb |
| 9. Budget Planning** | Mike Lamb |
| 10. Investment Department Update | Steve Willer |
| 11. KPPA Update | David Eager |
| 12. New Business** | Keith Peercy |
| 13. Closed Session** | Keith Peercy |
| 14. Adjourn* | Keith Peercy |

**Board Action Required*

***Board Action May Be Required*

MINUTES OF MEETING
KENTUCKY PUBLIC PENSIONS AUTHORITY
VIA LIVE VIDEO TELECONFERENCE
DECEMBER 6, 2023, AT 10:00 AM ET

At the meeting of the Kentucky Public Pensions Authority held on December 6, 2023, the following Members were present: Keith Peercy (Chair), Prewitt Lane, William O’Mara, Betty Pendergrass, Dr. Merl Hackbart, Lynn Hampton, Jerry Powell, and William Summers, V. Staff members present were KRS CEO John Chilton, CERS CEO Ed Owens, III, David Eager, Rebecca Adkins, Erin Surratt, Michael Board, Leigh Ann Davis, Victoria Hale, Carrie Bass, Jillian Hall, Jessica Beaubien, D’Juan Surratt, Steve Willer, Michael Lamb, Connie Davis, Kristen Coffey, Madeline Evans, Matthew Daugherty, Melinda Wofford, William Prince, Amy Fields, Dominique McKinley, Liza Welch, Ashley Gabbard, Katie Park, Phillip Cook and Sherry Rankin. Others present included Adam Gordon and Linda Hinton with the Auditor of Public Accounts.

Mr. Peercy called the meeting to order.

Mr. Board read the Legal Public Statement.

Ms. Rankin called roll.

There being no **Public Comment** submitted, Mr. Peercy introduced agenda item **Approval of Meeting Minutes – September 28, 2023, and October 17, 2023** (Video 00:06:19 to 00:06:40). Ms. Hampton made a motion and was seconded by Mr. Powell to approve the minutes as presented. The motion passed unanimously.

Mr. Peercy introduced agenda item **KPPA Audit Committee Report and Recommendations** (Video 00:06:41 to 00:22:40). Mr. Adam Gordon with the Auditor of Public Accounts briefly reviewed the draft Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023, with the KPPA. Mr. O’Mara made a motion to accept the Fiscal Year Ended June 30, 2023 External Audit Report as presented, including GASB 67 and 74, and any recommendations and management’s responses. The motion was seconded by Mr. Powell and passed unanimously.

Ms. Connie Davis briefly reviewed the Government Finance Officers Association (GFOA) comments and suggestions for the improvement of the KPPA ACFR for Fiscal Year Ended June 30, 2022. A motion to ratify the Audit Committee's approval of the Draft Management Response FY 2022 GFOA ACFR letter as presented was made by Mr. Powell and seconded by Ms. Hampton. The motion passed unanimously.

Ms. Dominique McKinley stated that KPPA has contracted with a third party to perform an annual assessment of the security of the KPPA information infrastructure since 2006. She provided an overview of the Information Security Assessment performed by Crowe from August through October of 2023. Ms. McKinley briefly reviewed the findings of the assessment with the Authority Members. Ms. Hampton made a motion to ratify the Audit Committee's approval for an Infrastructure and Application Security Assessment as presented and to authorize KPPA staff to complete the procurement process. The motion was seconded by Mr. Powell and passed unanimously.

Ms. Coffey reviewed the internal audits completed since the last KPPA meeting held on September 28, 2023. She briefly described the Review of Investment Manager Fees and Review of Expense Allocation audits. Mr. O'Mara made a motion to ratify the KPPA Audit Committee's acceptance of the completed internal audits as presented and to authorize KPPA staff to implement corrective action. Mr. Lane seconded the motion and the motion passed unanimously.

Next, Ms. Coffey described the Quality Assurance and Improvement Plan - Self Assessment. She advised that an external validation of the audit results is required. A motion to ratify the approval of an external validation for Internal Audit's Self-Assessment was made by Mr. Powell and seconded by Ms. Hampton. The motion passed unanimously.

Mr. Peercy introduced agenda item ***KPPA Ad Hoc Executive Director Search Committee Update*** (Video 00:22:41 to 00:25:28). Mr. O'Mara reported that the KPPA Ad Hoc Executive Director Search Committee identified a list of organizations to post the announcement. These organizations will provide a national reach focusing on government public employees, said Mr. O'Mara. An informational brochure describing KPPA and the Executive Director position was created in collaboration with the KPPA Human Resources Director and Division of Communications. Mr.

O'Mara advised that applications for the position would be accepted from December 1, 2023, to January 15, 2024.

Mr. Peercy introduced agenda item ***Quarterly Financial Statements*** (Video 00:25:29 to 00:44:54). Mr. Lamb reviewed the Combining Statement of Fiduciary Net Position of the Pension Funds and the Combining Statement of Changes in Fiduciary Net Position of the Pension Funds for the three-month period ending September 30, 2023. He went on to present the CERS/KERS/SPRS Pension Fund Contribution Reports for the three-month period ending September 30, 2023. Next, he briefly reviewed the Combining Statement of Fiduciary Net Position and Combining Statement of Changes in Fiduciary Net Position of the Insurance Funds for the three-month period ending September 30, 2023. The CERS/KERS/SPRS Insurance Fund Contribution Reports for the three-month period ending September 30, 2023, were also reviewed.

Mr. Lamb presented the KRS Outstanding Invoices by Type and Employer and Penalty Invoices Reports to the Authority Members. He succinctly presented the FY 2023-2024 KPPA Administrative Budget and Budget-to-Actual Summary Analysis for the three months ending September 30, 2023. Lastly, Mr. Lamb reviewed the JP Morgan Chase Earnings and Fees and Hard Interest Earned for the fiscal year ending September 30, 2023. He advised that a presentation with additional information regarding the JP Morgan Chase fees is forthcoming.

Mr. Peercy introduced agenda item ***Approval for Annual Comprehensive Financial Report and Summary Annual Financial Report*** (Video 00:44:55 to 00:49:03). Ms. Connie Davis presented the Annual Comprehensive Financial Report (ACFR). She recognized several KPPA Staff Members and Divisions who were integral in the completion of the ACFR. She requested approval to submit the ACFR to the Government Financial Officers Association (GFOA) for Certification of Award, Legislative Research Commission (LRC), The Finance and Administration Cabinet, and the Auditor of Public Accounts.

Ms. Davis also provided a brief update on the Summary Annual Financial Report (SAFR). Updates are in progress and internal review of the SAFR is ongoing. There are no significant changes to the layout of the report, said Ms. Davis. The report will be published to the KPPA website in late December or early January. She announced that the Popular Annual Financial Reporting (PAFR) Award was received for the FY2022 SAFR. Mr. Lane made a motion to approve the Annual

Comprehensive Financial Report (ACFR) as presented. Ms. Hampton seconded the motion and the motion passed unanimously.

Mr. Peercy introduced agenda item ***Investment Department Update*** (Video 00:49:04 to 01:01:00). Mr. Willer stated that the KRS Investment Committee met on November 9, 2023, and the CERS Investment Committee met on November 28, 2023. No recommendations were made that required ratification approval by the Investment Committees and no actions were taken that required ratification by the CERS or KRS Boards of Trustees, said Mr. Willer. He provided a brief overview of the data presented to the Committees.

A proposed investment annual salary scale was presented. Mr. Eager stated that six (6) positions within the KPPA Office of Investments are exempt from 18A. The Authority approved all current position descriptions and salary ranges. The proposed salary ranges include the 8% (FY2022) and 6% (FY2023) salary increases awarded to all state government employees. Mr. Eager requested approval of the adjusted salary ranges. A motion to approve the proposed annual salary scale as presented was made by Mr. Lane. Mr. Powell seconded the motion and the motion passed unanimously.

Mr. Peercy introduced agenda item ***Administrative Regulations 105 KAR 1:215, 105 KAR 1:390, 105 KAR 1:470 and 105 KAR 1:455*** (Video 01:01:01 to 01:05:31). Ms. Jessica Beaubien stated that these Administrative Regulations were presented and approved by the KPPA Ad Hoc Regulations Committee on November 15, 2023. The Committee approved sending the regulations to the KPPA for filing approval.

105 KAR 1:215 Administrative Hearing

The Authority approved an amendment to 105 KAR 1:215 for filing at the September 28, 2023 meeting. 105 KAR 1:215 was subsequently filed with the Regulations Compiler on September 29, 2023. Ms. Beaubien reported that the Regulations Compiler allows for a regulation to be amended after it is filed but prior to it going before the Administrative Regulations Review Subcommittee pursuant to KRS Chapter 13A.

Upon further internal review and consideration, it was determined that a new section for Informal Settlements was needed. The informal settlement process is authorized by KRS Chapter 13B and

will provide an option for reducing the backlog of administrating hearing requests. Ms. Beaubien reported that a new Section 6 providing the details of the informal settlement process has been added. These amendments were presented to the KPPA Ad Hoc Regulations Committee on November 15, 2023. The Committee requested a minor change in the language of Section 6(1)(a)1. which has been incorporated, said Ms. Beaubien.

Mr. Powell made a motion to approve regulation 105 KAR 1:215 as presented, and to direct staff to file the regulation with the Office of the Regulations Compiler at LRC. Ms. Hampton seconded the motion and the motion passed unanimously.

105 KAR 1:390 Employment After Retirement

Ms. Beaubien presented amendments to the existing Administrative Regulation 105 KAR 1:390, Employment After Retirement. The amendments included changes reflected from HB 506 regarding the one (1) month break in service for effective retirement dates beginning January 1, 2024. Additionally, other technical changes were made, and the forms incorporated by reference were updated, reported Ms. Beaubien.

Mr. O'Mara made a motion to approve regulation 105 KAR 1:390 as presented, and to direct staff to file the regulation with the Office of the Regulations Compiler at LRC. Mr. Powell seconded the motion and the motion passed unanimously.

105 KAR 1:455 In Line of Duty Hazardous Retirement Disability Benefits

Ms. Beaubien presented Administrative Regulation 105 KAR 1:455, In Line of Duty Hazardous Retirement Disability Benefits. The new administrative regulation establishes the procedures for filing an application or reapplication for in line of duty hazardous disability retirement benefits and total and permanent in line of duty hazardous disability retirement benefits, and the appeal procedures if denied, said Ms. Beaubien.

Mr. Powell made a motion to approve regulation 105 KAR 1:455 as presented, and to direct staff to file the regulation with the Office of the Regulations Compiler at LRC. Ms. Hampton seconded the motion and the motion passed unanimously.

105 KAR 1:470 Agency Communication

105 KAR 1:470, Agency Communication, establishes how the Kentucky Public Pensions Authority will communicate with members, retired members, beneficiaries, and other recipients of a retirement allowance, and the procedures to change communication preferences as needed, said Ms. Beaubien.

Mr. Lane made a motion to approve regulation 105 KAR 1:470 as presented, and to direct staff to file the regulation with the Office of the Regulations Compiler at LRC. Mr. Powell seconded the motion and the motion passed unanimously.

Mr. Peercy introduced agenda item **Proposed KPPA Bylaw Revision** (Video 01:05:32 to 01:05:51). Mr. Peercy stated that the item would be discussed at a future meeting after further revisions are completed by Mr. Board.

Mr. Peercy introduced agenda item **KPPA Update** (Video 01:05:52 to 01:06:30). Mr. Eager provided the Authority with a written KPPA Update. No questions or comments were made regarding the update.

Mr. Peercy introduced agenda item **New Business** (Video 01:06:31 to 01:06:40) – None.

Mr. Peercy introduced agenda item **Closed Session** (Video 01:06:41 to 01:07:25). Ms. Hampton made a motion and was seconded by Mr. Powell to enter closed session for the purposes of litigation and personnel. The motion passed unanimously.

Mr. Peercy 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, pursuant to KRS 61.810(1)(c), because of the necessity of protecting the confidentiality of the Systems' litigation strategy and preserving any available attorney-client privilege.

Closed Session (Video - Part 2 - 00:00:43 to 00:00:54). Mr. Peercy called the meeting back to open session and stated that there would be no action taken as result of the closed session discussion.

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

Copies of all documents presented are incorporated as part of the Minutes of the KPPA held December 6, 2023, except documents provided during a closed session conducted pursuant to the open meetings act and exempt under the open records act.

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 KRS 61.805-61.850 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 December 6, 2023, were approved on February 21, 2023.

KPPA Board Chair

Executive Director

I have reviewed the Minutes of the December 6, 2023, Kentucky Public Pensions Authority Meeting for content, form, and legality.

Executive Director, Office of Legal Services

**MINUTES OF MEETING
KENTUCKY PUBLIC PENSIONS AUTHORITY
SPECIAL CALLED MEETING
MEETING VIA LIVE VIDEO TELECONFERENCE
FEBRUARY 7, 2024, AT 10:00 AM ET**

At the Special Called Meeting of the Board of the Kentucky Public Pensions Authority held on February 7, 2024, the following members were present: Keith Peercy (Chair), Dr. Merl Hackbart, Lynn Hampton, William O'Mara, Betty Pendergrass, Jerry Powell and William Summers, V. Staff members present were David Eager, Victoria Hale, Lori Casey, Phillip Cook, Ashley Gabbard, Katie Park, and Sherry Rankin.

Mr. Peercy called the meeting to order.

Ms. Hale read the Legal Public Statement.

Ms. Rankin called roll.

There being no **Public Comment**, Mr. Peercy introduced agenda item ***KPPA Ad Hoc Executive Director Search Committee Recommendations*** (Video 00:07:05 to 00:56:35). Mr. O'Mara provided an update on the KPPA Executive Director Search. He reported that 48 applications were received by the deadline of January 15, 2024. However, 19 of those applicants did not meet the minimum requirements of the position, said Mr. O'Mara. Per the directions of the Authority provided at its September 28, 2023, Board Meeting, the KPPA Ad Hoc Executive Director Search Committee presented the below recommended hiring process.

- 1) The Board delegate authority to the Committee to review the applications, to determine which candidates to extend interviews to, to conduct all necessary interviews and to make the recommendation on the candidate to be hired as Executive Director to the KPPA Board.
- 2) HR will contact Committee members to set the dates and times for the interviews and will schedule the interviews.
- 3) The Committee members shall send HR a list of questions each member wishes to be asked of all candidates. HR will review the questions for any duplicates or for any questions that cannot legally be asked and will remove those questions and compile the rest into one list. The

Committee members shall be prepared to discuss the questions and shall agree upon the questions to ask each candidate. The Chair of the Committee shall have the final decision on what the list of questions shall be. HR will then compile the final questions into one questionnaire.

- 4) The Committee shall interview the initial candidates via Zoom. All candidates will be asked the same questions at this stage. Follow-up questions may be asked based upon the answers given or based upon details in the candidate's application or resume. HR will monitor the questions being asked to ensure compliance and consistency.
- 5) After all initial candidates have been interviewed, the Committee shall meet, discuss the interviews, and determine if subsequent interviews are needed and, if so, schedule any subsequent interviews and determine the method of conducting those interviews (Zoom or in person).
- 6) The Committee shall meet and determine which person it will recommend as the next KPPA Executive Director and will bring this recommendation to the Board.

Mr. Summers raised concerns regarding the absence of diversity on the KPPA Ad Hoc Regulation Committee and promoted diversity in the applicant selection.

As requested by Dr. Hackbart, Mr. O'Mara described in detail the oversight of KPPA Human Resources Director, Lori Casey on the recruitment process.

The Authority discussed their lack of involvement in the final stages of the interview process. Dr. Hackbart suggested that the Committee provide the resumes of the top three candidates to the Authority for comment prior to the Committee selecting a candidate to recommend to the Authority.

Ms. Hampton added that a special called meeting may be useful to interview and/or discuss the top three candidates in a closed session. Mr. Powell and Ms. Pendergrass reported that the CERS Board of Trustees used this method in their search for the CERS CEO. The process was successful, said Ms. Pendergrass.

The following approaches were considered by the Authority Members; (1) the Ad Hoc Executive Director Search Committee would complete the necessary interviews to yield three top candidates. The resumes for these candidates would be provided to the Authority and discussed in closed session

at a special called meeting. Then, the Committee would use the comments and feedback given by the Authority to recommend a candidate to be hired as the Executive Director to the Authority. A final interview would be conducted by the Authority Members; or (2) the Ad Hoc Executive Director Search Committee would complete the necessary interviews to yield three top candidates. Then, the Authority would interview these three candidates.

Mr. Summers requested a meeting to discuss the how the applicant pool was processed by the Committee. He reiterated the importance of an equitable selection and diversity among candidates.

Due to the nature of the position, Dr. Hackbart encouraged the Authority to elect to thoroughly interview the top three candidates.

Mr. Summers emphasized the necessity of a recruitment process that ensures a diverse applicant pool. Mr. Peercy and Ms. Casey advised that no demographic information is available to the Committee. Ms. Casey indicated that the application and recruitment process is set by the Kentucky Personnel Cabinet.

Next, how to conduct interviews was discussed (virtually or in person).

Dr. Hackbart made a motion to have the KPPA Ad Hoc Executive Director Search Committee conduct preliminary interviews via Zoom and recommend three candidates to the Authority. Then, the Authority would interview the top three candidates in person and recommend a candidate to the Committee. However, the KPPA Ad Hoc Executive Director Search Committee would produce a final recommendation to the Authority. The motion was seconded by Mr. Powell.

Ms. Hampton made an amendment to the motion made by Dr. Hackbart. Ms. Hampton proposed that the Committee share the resumes of the top three candidates with the Authority. If the Authority Members agree on a candidate, they may forgo the in-person interviews and make a final decision. There was no second to the amendment.

Dr. Hackbart amended his motion to include and accept items one through five of the recommended hiring process as outlined in the presented memorandum. Ms. Pendergrass clarified that the motion made by Dr. Hackbart modifies item six of the recommended hiring process. Mr. Powell seconded

the amended motion.

Mr. Summers made an amendment to the motion made by Dr. Hackbart. Mr. Summers proposed an amendment to have the Authority discuss the demographic information and resumes of the 29 candidates and how the KPPA Ad Hoc Executive Director Search Committee selected the final three candidates. This review and discussion should take place prior to the final in-person interviews, said Mr. Summers. Ms. Hampton seconded the amendment.

There was extensive discussion surrounding the importance of diverse representation/diversity in the applicant pool and the recruitment guidelines set by the Kentucky Personnel Cabinet to prevent discrimination. Ms. Casey reported that the hiring announcement had a broad reach as it was advertised in several publications as well as on LinkedIn. Mr. Summers reiterated the need for a diverse applicant pool and suggested that a search firm be used in future recruitments to ensure diversity.

Mr. Percy summarized the motion and amendments on the floor. After further discussion, Ms. Hampton withdrew her second to the amendment made by Mr. Summers.

A roll call vote was taken: six (6) ayes; one (1) nay; and one (1) absent. Mr. Summers objected, however, the motion passed. He urged the Authority to intentionally work to reach diverse groups in future hiring endeavors. Ms. Hampton voted yes, with education in the future.

Closed Session – None.

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

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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 KRS 61.805-61.850 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 February 7, 2024, were approved on March 21, 2024.

KPPA Chair

Executive Director

I have reviewed the Minutes of the February 7, 2024, Kentucky Public Pensions Authority Meeting for content, form, and legality.

Executive Director, Office of Legal Services



Kentucky Public Pensions Authority

Division of Internal Audit



To: Kentucky Public Pensions Authority Board

From: William O'Mara, Chair
KPPA Audit Committee

Kristen N. Coffey, CICA
KPPA Chief Auditor

Date: March 21, 2024

Subject: Summary of KPPA Audit Committee Meeting

The KPPA Audit Committee held a regularly scheduled meeting on February 27, 2024.

1. The KPPA Audit Committee requests that that Authority **approve the GASB 68 and GASB 75 Proportionate Share audits for fiscal year ended June 30, 2023 as well as authorize KPPA staff to publish the audits on the KPPA website. ***
2. **The following other items were also discussed during the Audit Committee meeting. These were presented for informational purposes only.**
 - a. Submission of Annual Comprehensive Financial Report – *submitted December 8, 2023.*
 - b. Presentation on the status of the Review on Future Presentation of the Annual Comprehensive Financial Report.
 - c. Information disclosures – *Three disclosures identified, effecting 6,317 members.*
 - d. Anonymous Tips – *Nine open cases.*
 - e. Internal Audit Budget – *52.64% of budget remaining.*
 - f. Update on the KPPA Emergency Plan
 - g. Update on the Annual Risk Assessment
 - h. Status of current internal audits – *21 current projects and 4 of completed projects.*

***Authority action may be required**



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Keith Peercy, Chairperson
Board of Trustees
Kentucky Public Pensions Authority
1260 Louisville Road
Frankfort, KY 40601

We have audited the schedules of employer allocations of the Kentucky Public Pensions Authority (KPPA) Kentucky Employees Retirement System (KERS) Pension Fund and Insurance Fund and County Employees Retirement System (CERS) Pension Fund and Insurance Fund as of and for the year ended June 30, 2023, 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 schedule of pension amounts by employer of the KERS and CERS Pension Funds as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net Other Post-Employment Benefits (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the KERS and CERS Insurance Funds as of and for the year ended June 30, 2023 and the related notes. We have issued our reports thereon dated March 21, 2024.

Statement on Auditing Standards AU-C 260, *The Auditor's Communication with Those Charged with Governance*, requires us to communicate certain matters to keep those charged with governance adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility over the KPPA's financial reporting process.

This information is intended solely for the information and use of the Audit Committee, Board of Trustees, and the management of KPPA and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Allison Ball
Auditor of Public Accounts

March 21, 2024
c: David Eager, Executive Director
Rebecca Adkins, Deputy Executive Director

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AN EQUAL OPPORTUNITY EMPLOYER M/F/D



Board of Trustees
Kentucky Public Pensions Authority
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Required Communications

Statement on Auditing Standards AU-C 260 requires the auditor to provide those charged with governance with additional information regarding the scope and results of the audit that may assist them in overseeing management's reporting and disclosure process. For purposes of this statement "those charged with governance" means the person(s) with responsibility for overseeing the strategic direction of the entity and the obligations related to the accountability of the entity, which includes overseeing the reporting process. We have identified the KPPA board members as individuals charged with governance. As permitted by auditing standards, we are providing communications to a representative of this group of individuals, which we have determined to be the Board Chair, and are also providing copies of the letter to the KPPA's management.

Our Responsibility in Relation to the Audit

As communicated in our engagement letter dated December 19, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the schedules that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the schedules does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the schedules are free of material misstatement. An audit of schedules includes consideration of internal control over reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over reporting. Accordingly, as part of our audit, we considered the internal control of KPPA solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We are required to communicate to those charged with governance significant audit findings that may be useful in overseeing the KPPA operations. No significant deficiencies in internal control were noted during the KPPA audit.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the schedules.

Board of Trustees
Kentucky Public Pensions Authority
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Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risk:

- Management's override of controls is a mandatory risk in accordance with auditing standards.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by KPPA is included in notes to the schedules. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during fiscal year 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the schedules prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the schedules and because of the possibility that future events affecting them may differ markedly from management's current judgments.

We evaluated the key factors and assumptions used to develop any accounting estimates, where applicable, and determined that the estimates used are reasonable in relation to the schedules taken as a whole.

Schedules' Disclosures

Certain schedule disclosures involve significant judgment and are particularly sensitive because of their significance to schedule users. We believe the schedule disclosures affecting KPPA's schedules are sufficient, consistent, and generally acceptable.

Board of Trustees
Kentucky Public Pensions Authority
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Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures.

Identified or Suspected Fraud

We did not identify or obtain any information that indicates fraud may have occurred or be suspected.

Significant Difficulties Encountered during the Audit

We are required to inform those charged with governance of any significant difficulties encountered during the audit, including significant delays in obtaining information, extensive unexpected effort required to obtain sufficient appropriate audit evidence, the unavailability of expected information, and other matters.

We encountered no significant difficulties in dealing with management relating to the performance of the audit. The employees and management of KPPA provided the auditors with appropriate, timely documentation, and made time available to assist auditors in the performance of audit procedures. The auditors appreciate all of the time and assistance provided to them during the conduct of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods. Based on our audit, no misstatements were presented to management for consideration. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period schedules to be materially misstated, even though the uncorrected misstatements are immaterial to the schedules currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material misstatements identified during the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to KPPA's schedules or the auditor's report. No such disagreements arose during the course of the audit.

Board of Trustees
Kentucky Public Pensions Authority
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Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances identified that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 21, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with KPPA, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as KPPA's auditors.

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

**REPORT OF THE AUDIT OF THE
SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER FOR THE
KENTUCKY PUBLIC PENSIONS AUTHORITY**

**For The Fiscal Year Ended
June 30, 2023**



**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

Board of Trustees
Kentucky Public Pensions Authority

Opinion

We have audited the accompanying schedules of employer allocations of the Kentucky Employees Retirement System-Nonhazardous Pension Plan (KERS Nonhazardous), Kentucky Employees Retirement System-Hazardous Pension Plan (KERS Hazardous), County Employees Retirement System-Nonhazardous Pension Plan (CERS Nonhazardous), and County Employees Retirement System-Hazardous Pension Plan (CERS Hazardous) as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Plans as of and for the year ended June 30, 2023, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Plans as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Kentucky Public Pensions Authority (KPPA) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Board of Trustees
Kentucky Public Pensions Authority

Responsibilities of Management for the Schedules

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

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

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

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

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

Board of Trustees
Kentucky Public Pensions Authority

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 Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of KPPA as of and for the fiscal year ended June 30, 2023, and our report thereon, dated November 27, 2023, 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 21, 2024 on our consideration of KPPA's internal control over the preparation of these schedules and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KPPA's internal control over financial reporting and compliance.

Restriction on Use

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

Respectfully Submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 21, 2024

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023**

Kentucky Employees Retirement System (Non-Hazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	\$ 1,388,843	0.000000%	0.088022%	0.010272%
10010	LEGS LEGISLATIVE RES COMM	24,289,921	1.825050%	1.539439%	1.791719%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	\$ 25,678,763	1.825050%	1.627461%	1.801991%
7716	MASTER COMMISSIONER BULLITT COUNTY	\$ 146,255	0.000000%	0.009269%	0.001082%
7718	MASTER COMM BOONE CO	152,144	0.000000%	0.009643%	0.001125%
7720	MASTER COMM CAMPBELL CO	70,720	0.000000%	0.004482%	0.000523%
7724	MASTER COMM CHRISTIAN CO	42,321	0.000000%	0.002682%	0.000313%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001384%	0.000162%
7727	MASTER COMM CLINTON/CUMBE	34,800	0.000000%	0.002206%	0.000257%
7730	MASTER COMM DAVIESS CO	110,055	0.000000%	0.006975%	0.000814%
7734	MASTER COMM FAYETTE CO	155,304	0.000000%	0.009843%	0.001149%
7741	MASTER COMM GRANT CO	55,120	0.000000%	0.003493%	0.000408%
7743	MASTER COMM GRAYSON CO	72,787	0.000000%	0.004613%	0.000538%
7747	MASTER COMM HARDIN CO	172,549	0.000000%	0.010936%	0.001276%
7752	HENRY/ TRIMBLE MASTER COM	59,600	0.000000%	0.003777%	0.000441%
7756	MASTER COMM JEFF CIRCUIT	394,870	0.000000%	0.025026%	0.002921%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	64,644	0.000000%	0.004097%	0.000478%
7759	MASTER COMM KENTON CO	182,022	0.000000%	0.011536%	0.001346%
7763	MASTER COMM LAUREL CO	63,020	0.000000%	0.003994%	0.000466%
7773	MASTER COMM MCCracken CO	126,600	0.000000%	0.008024%	0.000936%
7776	MASTER COMM MADISON CO	104,544	0.000000%	0.006626%	0.000773%
7782	MASTER COMM MEADE CO	49,517	0.000000%	0.003138%	0.000366%
7790	MASTER COMM NELSON CO	55,120	0.000000%	0.003493%	0.000408%
7793	MASTER COMM OLDHAM CO	70,761	0.000000%	0.004485%	0.000523%
7794	MASTER COMM OWEN CO	48,413	0.000000%	0.003068%	0.000358%
7798	MASTER COMM PIKE CO	93,868	0.000000%	0.005949%	0.000694%
7805	MASTER COMM SCOTT CO	108,127	0.000000%	0.006853%	0.000800%
7807	MASTER COMM SIMPSON CO	39,982	0.000000%	0.002534%	0.000296%
7814	MASTER COMM WARREN CO	122,998	0.000000%	0.007795%	0.000910%
7820	MASTER COMM BARREN CO	32,142	0.000000%	0.002037%	0.000238%
7821	MASTER COMM MUHLENBERG CO	78,866	0.000000%	0.004998%	0.000583%
20020	JUDL JUDICIAL RET SYSTEM	193,870	0.000000%	0.012287%	0.001434%
20025	JUDL ADM OFF OF THE COURT	73,206,237	2.508010%	4.639643%	2.756772%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	\$ 76,129,091	2.508010%	4.824886%	2.778390%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement Systems (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31030	UNIFIED PROSECUTORIAL SYS	\$ 59,251,276	3.963118%	3.755210%	3.938855%
31035	DEPT OF AGRICULTURE	10,468,528	0.700205%	0.663471%	0.695918%
31040	ATTORNEY GENERALS OFFICE	9,867,381	0.659996%	0.625372%	0.655955%
31045	AUDITOR OF PUBLIC ACCOUNT	7,974,616	0.533395%	0.505413%	0.530130%
31066	REGISTRY OF ELECTION	641,839	0.042932%	0.040680%	0.042669%
31070	GOVERNORS OFFICE	1,890,692	0.126462%	0.119828%	0.125688%
31074	DEPT OF VETERANS AFFAIRS	22,446,164	1.501348%	1.422586%	1.492156%
31076	MILITARY AFFAIRS COMM	69,035	0.004618%	0.004375%	0.004590%
31082	KY INFRASTRUCTURE	868,436	0.058087%	0.055040%	0.057731%
31085	LT GOVERNORS OFFICE	500,789	0.033496%	0.031739%	0.033291%
31094	OFF OF HOMELAND SECURITY	1,016,413	0.067984%	0.064418%	0.067568%
31095	DEPT MILITARY AFFAIRS	16,890,354	1.129739%	1.070472%	1.122823%
31097	OFF OF MINORITY EMPOWMENT	7,500	0.000502%	0.000475%	0.000499%
31110	OFF OF SECRETARY TO CABIN	33,318	0.002229%	0.002112%	0.002215%
31112	GOV OFF LOCAL DEVELOPMENT	2,476,621	0.165653%	0.156963%	0.164639%
31120	SECRETARY OF STATE	1,788,821	0.119648%	0.113371%	0.118915%
31125	STATE TREASURERS OFFICE	1,607,480	0.107519%	0.101878%	0.106861%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	127,641	0.008538%	0.008090%	0.008486%
31137	KY COMM NETWORK AUTH	832,063	0.055654%	0.052734%	0.055313%
31150	BOARD OF ACCOUNTANCY	213,963	0.014311%	0.013560%	0.014223%
31165	BOARD OF BARBERING	110,280	0.007376%	0.006989%	0.007331%
31179	Off of the KY Brd of Emergency Med Svcs	365,951	0.024477%	0.023193%	0.024327%
31180	BOARD OF DENTISTRY	260,700	0.017437%	0.016523%	0.017330%
31185	BOARD OF ELECTIONS	532,728	0.035632%	0.033763%	0.035414%
31190	BRD OF EMBALMERS/FUN DIR	209,077	0.013984%	0.013251%	0.013898%
31200	BOARD OF EXM ARCHITECTS	156,765	0.010486%	0.009935%	0.010422%
31205	KY LANDSCAPE ARCH REG BD	26,327	0.001761%	0.001669%	0.001750%
31215	BD EXAMINERS OF SOCIAL WK	110,224	0.007372%	0.006986%	0.007327%
31225	BD OF HAIRDRESSERS/CSMTG	732,490	0.048994%	0.046424%	0.048694%
31245	BD OF MEDICAL LICENSURE	853,841	0.057111%	0.054115%	0.056761%
31250	BOARD OF NURSING	3,221,876	0.215500%	0.204195%	0.214181%
31260	BOARD OF OPTOMETRIC EXM	87,055	0.005823%	0.005517%	0.005787%
31263	KY RESPIRATORY CARE BD	113,068	0.007563%	0.007166%	0.007517%
31268	PERSONNEL BOARD	359,938	0.024075%	0.022812%	0.023928%
31270	KY BOARD OF PHARMACY	1,157,919	0.077449%	0.073386%	0.076975%
31275	BD OF PHYSICAL THERAPY	182,842	0.012230%	0.011588%	0.012155%
31290	BD OF PROF ENGINEERS & LA	527,517	0.035284%	0.033433%	0.035068%
31345	SCHOOL FAC CONSTR COMM	148,148	0.009909%	0.009389%	0.009848%
31354	EXECUTIVE BRANCH ETH COMM	277,997	0.018594%	0.017619%	0.018480%
31370	COMMISSION ON HUMAN RIGHT	950,421	0.063570%	0.060236%	0.063181%
31415	KY COUNCIL POSTSEC EDUCAT	2,164,776	0.144795%	0.137199%	0.143909%
31765	OFFICE OF STATE BUD DIREC	1,261,434	0.084373%	0.079947%	0.083856%
35605	TRAN OFF OF THE SECRETARY	3,740,471	0.250188%	0.237062%	0.248656%
35607	TRAN OFFICE OF LEGAL SVC	2,176,133	0.145554%	0.137918%	0.144663%
35609	DIVISION OF FACILITY MANA	1,491,707	0.099775%	0.094541%	0.099164%
35615	TRAN DEPT OF AVIATION	1,277,199	0.085428%	0.080946%	0.084905%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement Systems (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
35616	TRAN OFFICE OF PERSONNEL	1,630,137	0.109034%	0.103314%	0.108366%
35617	OFFICE OF INFORMAT TECHNO	1,832,009	0.122537%	0.116109%	0.121787%
35618	OFFICE OF AUDITS	2,257,163	0.150974%	0.143054%	0.150050%
35619	DOT PAYROLL DIVISION	768,355	0.051393%	0.048697%	0.051078%
35625	TRAN DEPT OF HIGHWAYS	188,866,782	12.632655%	11.969945%	12.555317%
35628	TRAN DEPT OF INTERGOV PRO	659,646	0.044122%	0.041807%	0.043852%
35630	TRAN DEPT OF VEH REGULATE	8,762,510	0.586095%	0.555348%	0.582507%
36635	CAB FOR ECONOMIC DEVELOPMENT	4,446,532	0.297414%	0.281811%	0.295593%
39075	KHEAA DIV OF FINANCIAL AF	461,232	0.030850%	0.029232%	0.030661%
39079	COMMONWEALTH OF TECHNOL	13,147,877	0.879417%	0.833282%	0.874033%
39084	KY RIVER AUTHORITY	355,605	0.023785%	0.022537%	0.023639%
39103	OFFICE OF PVA'S	30,403,104	2.033561%	1.926879%	2.021111%
39130	DEPT OF REVENUE	32,970,487	2.205285%	2.089594%	2.191784%
39750	OFFICE OF SECRETARY	5,928,519	0.396539%	0.375736%	0.394111%
39758	OFF OF THE CONTROLLER	4,168,333	0.278806%	0.264179%	0.277099%
39785	DEPT FACILITIES SUPP SVCS	9,871,895	0.660298%	0.625658%	0.656256%
50235	KY STATE FAIR BOARD	9,621,369	0.643541%	0.609780%	0.639601%
50410	COMM KY HERITAGE COUNCIL	868,030	0.058060%	0.055014%	0.057705%
50529	KY ARTS COUNCIL	557,872	0.037314%	0.035357%	0.037086%
50550	KY HISTORICAL SOCIETY	1,687,311	0.112859%	0.106938%	0.112168%
50660	DEPT OF FISH & WILDLIFE	15,151,807	1.013453%	0.960287%	1.007249%
50665	COMM KY HORSE PARK	2,270,847	0.151889%	0.143921%	0.150959%
50670	DEPT OF PARKS	22,346,214	1.494663%	1.416252%	1.485512%
50850	COMM OFFICE OF SECRETARY	1,278,152	0.085491%	0.081006%	0.084968%
50852	KY ARTISANS CTR AT BERA	668,082	0.044686%	0.042341%	0.044412%
50860	DEPT OF TOURISM	1,103,866	0.073834%	0.069960%	0.073382%
51106	DEPT OF WORKPLACE STANDARDS	4,354,235	0.291240%	0.275961%	0.289457%
51107	DEPARTMENT OF WORKERS' CLAIMS	7,305,786	0.488659%	0.463024%	0.485667%
51113	KY OSH REVIEW COMMISSION	210,171	0.014058%	0.013320%	0.013972%
51114	WORKERS' COMP FUNDING COMMISSION	821,869	0.054972%	0.052088%	0.054635%
51142	OFFICE OF UNEMPLOYMENT INSURANCE	11,132,965	0.744647%	0.705582%	0.740088%
51340	KY COMM DEAF/HARD OF HEAR	558,797	0.037376%	0.035415%	0.037147%
51407	KY ENVIRONMENTAL EDUC COU	102,423	0.006851%	0.006491%	0.006809%
51507	OFFICE OF THE SECRETARY	7,809,839	0.522374%	0.494970%	0.519176%
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	619,688	0.041449%	0.039274%	0.041195%
51509	OFFICE OR EDUCATIONAL PROGRAMS	39,015	0.002610%	0.002473%	0.002594%
51530	EDUC OFFICE OF SECRETARY	138,932	0.009293%	0.008805%	0.009236%
51531	DEPT WORKFORCE INVESTMENT	16,829,343	1.125658%	1.066605%	1.118767%
51532	KY COMM ON PROPRIETARY ED	113,050	0.007562%	0.007165%	0.007516%
51540	EDUC DEPT OF EDUCATION	12,784,131	0.855087%	0.810229%	0.849852%
51545	KY EDUCATIONAL TV AUTHOR	6,811,077	0.455570%	0.431670%	0.452781%
51555	KY DEPT LIBRARY & ARCHIVE	2,304,881	0.154166%	0.146078%	0.153222%
53721	H&FS OFF OF THE SECRETARY	24,740,419	1.654803%	1.567991%	1.644672%
53723	OFFICE INSPECTOR GENERAL	8,398,266	0.561732%	0.532263%	0.558293%
53725	DEPT OF AGING/INDEP LIVIN	10,266,677	0.686703%	0.650678%	0.682499%
53727	DEPT FOR INCOME SUPPORT	21,827,369	1.459959%	1.383369%	1.451021%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement Systems (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
53728	DEPT FOR PUBLIC HEALTH	22,264,780	1.489216%	1.411091%	1.480099%
53729	OFF HUMAN RESOURCE MANAGE	16,482,903	1.102486%	1.044649%	1.095736%
53730	SERVE KY	926,484	0.061969%	0.058718%	0.061590%
53736	H&FS DEPT FOR COMM BASE S	207,415,139	13.873300%	13.145495%	13.788365%
53739	HEALTH DATA AND ANALYTICS	36,401	0.002435%	0.002307%	0.002420%
53746	DEPT FOR MEDICAID SERVICE	9,153,423	0.612242%	0.580123%	0.608494%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	5,696,868	0.381044%	0.361054%	0.378711%
54500	J&PS OFF OF SECRETARY	9,242,039	0.618169%	0.585739%	0.614384%
54515	DEPT OF PUBLIC ADVOCACY	30,769,914	2.058096%	1.950127%	2.045496%
54520	J&PS DEPT OF KY STATE POL	35,909,847	2.401889%	2.275884%	2.387184%
54523	J&PS OF JUVENILE JUSTICE	30,447,667	2.036542%	1.929703%	2.024074%
54525	DEPT OF CRIMINAL JUST TRN	7,860,550	0.525766%	0.498184%	0.522547%
54527	J&PS DEPT OF CORRECTIONS	17,612,231	1.178023%	1.116223%	1.170811%
55790	OFFICE OF THE SECRETARY	4,926,600	0.329524%	0.312237%	0.327507%
55793	DEPT PERSONNEL ADMIN	1,939,761	0.129744%	0.122938%	0.128950%
55794	DEPT FOR EMPLOYEE INS	2,486,866	0.166338%	0.157612%	0.165320%
56102	OFFICE OF THE SECRETARY	217,008	0.014515%	0.013753%	0.014426%
56106	DEPT OF WRKPLACE STANDARD	540,636	0.036161%	0.034264%	0.035940%
56107	DEPT OF WORKERS CLAIMS	273,983	0.018326%	0.017364%	0.018214%
56113	KY OSH REVIEW COMMISSION	8,461	0.000566%	0.000536%	0.000562%
56114	WORKERS COMP FUNDING COMM	35,927	0.002403%	0.002277%	0.002388%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	786,263	0.052591%	0.049832%	0.052269%
57123	KY PUBLIC SVC COMMISSION	4,303,616	0.287854%	0.272753%	0.286092%
57126	OFFICE OF THE SECRETARY	2,788,567	0.186518%	0.176733%	0.185376%
57128	DEPT FOR NATURAL RESOURCE	23,730,585	1.587259%	1.503990%	1.577542%
57129	DEPT FOR ENVIRONM PROTECT	32,991,555	2.206694%	2.090929%	2.193184%
57139	OFFICE OF ADMINISTRATIVE SERVICES	4,460,589	0.298354%	0.282702%	0.296527%
57140	KY NATURE PRESERVES	1,063,807	0.071154%	0.067422%	0.070718%
57141	OFFICE OF ENERGY POLICY	321,537	0.021507%	0.020378%	0.021375%
58374	KY HORSE RACING AUTHORITY	2,607,247	0.174390%	0.165241%	0.173322%
58672	OFFICE OF CLAIMS AND APPEALS	519,247	0.034731%	0.032909%	0.034518%
58675	OFFICE OF THE SECRETARY	3,666,529	0.245242%	0.232376%	0.243741%
58676	DEPT OF INSURANCE	3,632,294	0.242952%	0.230206%	0.241465%
58677	OFF OF OCCUP & PROFESSION	1,563,708	0.104591%	0.099104%	0.103951%
58678	KY BOXING & WRESTLING AUT	56,525	0.003781%	0.003582%	0.003758%
58680	DEPT OF ALCOHOL & BEVERA	647,404	0.043303%	0.041031%	0.043038%
58681	DEPT OF CHARITABLE GAMING	1,269,594	0.084919%	0.080464%	0.084399%
58685	DEPT OF FINANCIAL INSTITU	5,805,389	0.388303%	0.367932%	0.385926%
58690	DEPT OF HOUSING & BUILD C	9,966,641	0.666635%	0.631663%	0.662554%
SUBTOTAL EXECUTIVE BRANCH AGENCIES		\$ 1,165,151,092	77.933030%	73.844603%	77.455910%
1430	EASTERN KY UNIV	\$ 5,209,746	1.270600%	0.330182%	1.160853%
1433	KET FOUNDATION	3,126,777	0.080090%	0.198168%	0.093870%
1435	CHILD WATCH ADVOCACY CTR	328,505	0.003820%	0.020820%	0.005804%
1436	LOTUS	1,066,085	0.005710%	0.067566%	0.012929%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement Systems (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
1437	SANCTUARY INC	743,459	0.013340%	0.047119%	0.017282%
1438	O A S I S	998,917	0.012250%	0.063309%	0.018209%
1439	BARREN RIVER CHILD ADVOCA	747,111	0.002160%	0.047350%	0.007434%
1440	MOREHEAD STATE UNIVERSITY	4,011,442	0.643190%	0.254236%	0.597799%
1445	MURRAY STATE UNIV	6,709,257	0.705340%	0.425217%	0.672650%
1451	SILVERLEALF	502,318	0.010730%	0.031836%	0.013193%
1452	SPRINGHAVEN INC	674,187	0.008120%	0.042728%	0.012159%
1453	SAFE HARBOR	1,094,090	0.006980%	0.069341%	0.014258%
1454	D.O.V.E.S.	771,412	0.007010%	0.048890%	0.011897%
1456	JUDI'S PLACE FOR KIDS, INC.	359,428	0.004130%	0.022780%	0.006306%
1457	KY RIVER CHILD ADVOCACY	290,710	0.001550%	0.018425%	0.003519%
1458	BLUEGRASS RAPE CRISIS CTR	561,812	0.014590%	0.035606%	0.017043%
1459	NURSING HOME OMBUDSMAN	310,751	0.004680%	0.019695%	0.006432%
1465	WESTERN KENTUCKY UNIV	12,560,151	0.961060%	0.796034%	0.941801%
1480	KASAP	750,410	0.005020%	0.047559%	0.009984%
1481	KDVA	1,392,591	0.012920%	0.088259%	0.021712%
1483	PENNYRILE CHILD ADV CTR	267,231	0.002450%	0.016936%	0.004141%
1484	BUFFALO TR CHILD ADV INC	294,015	0.001340%	0.018634%	0.003358%
1485	CUMBERLAND V C A CENTER	370,498	0.004370%	0.023481%	0.006600%
1486	LAKE CUMB CHILD ADV CTR	381,134	0.002900%	0.024155%	0.005380%
1487	B.R.A.S.S.	990,126	0.011330%	0.062752%	0.017331%
1488	WOMEN AWARE	227,603	0.005190%	0.014425%	0.006268%
1489	BETHANY HOUSE ABUSE SHEL	608,636	0.008900%	0.038574%	0.012363%
1490	HOPE HARBOR INC	731,944	0.004380%	0.046389%	0.009282%
1491	CHILD ADV CTR OF GRN RVR	287,678	0.003040%	0.018232%	0.004813%
1492	CSG HEADQUARTERS	3,689,100	0.102460%	0.233807%	0.117788%
1994	KY HIGHER ED STUD LN CORP	10,305,169	0.435330%	0.653118%	0.460746%
3022	LEX FAYETTE CO HLTH DEPT	7,901,412	0.466060%	0.500773%	0.470111%
3023	LAKE CUMBERLAND DISTRICT	6,653,984	0.391340%	0.421714%	0.394885%
3024	WEDCO DIST HEALTH DEPT	1,647,042	0.149760%	0.104386%	0.144465%
3025	NORTHERN KY DIST HLTH DEP	8,549,545	0.288080%	0.541851%	0.317695%
3026	BARREN RVR DIST HLTH DEPT	4,908,060	0.363480%	0.311062%	0.357363%
3027	GREEN RVR DIST HLTH DEPT	7,524,732	0.434500%	0.476900%	0.439448%
3028	LINCOLN TRL DIST HLTH DEP	4,724,596	0.353490%	0.299434%	0.347182%
3029	PURCHASE DIST HLTH DEPT	2,359,999	0.233680%	0.149571%	0.223864%
3030	MERCER CO HEALTH DEPT	673,578	0.047190%	0.042690%	0.046665%
3031	CUMBERLAND VLY DIST HEALT	3,772,496	0.478140%	0.239092%	0.450243%
3033	KY RIVER DIST HEALTH DEPT	3,909,930	0.373270%	0.247802%	0.358628%
3034	BOURBON CO HEALTH CENTER	802,413	0.041330%	0.050855%	0.042442%
3035	CLARK CO HEALTH DEPT	1,630,906	0.087510%	0.103363%	0.089360%
3036	GATEWAY DIST HEALTH DEPT	2,891,718	0.156670%	0.183270%	0.159774%
3037	BOYLE CO HEALTH DEPT	655,686	0.033740%	0.041556%	0.034652%
3038	PIKE CO HEALTH DEPT	2,116,193	0.128550%	0.134119%	0.129200%
3039	FLOYD CO HEALTH CENTER	1,107,102	0.065370%	0.070166%	0.065930%
3040	MARTIN CO HEALTH DEPT	411,385	0.028100%	0.026073%	0.027863%
3042	BUFFALO TRACE HEALTH DEPT	825,305	0.057350%	0.052306%	0.056761%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement Systems (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3044	N CENTRAL DIST HLTH DEPT	2,031,277	0.114620%	0.128738%	0.116268%
3045	PENNYRILE DIST HLTH DEPT	1,805,501	0.083250%	0.114429%	0.086889%
3047	BREATHITT CO HEALTH DEPT	1,422,514	0.096340%	0.090156%	0.095618%
3048	GREENUP CO HLTH DEPT	1,296,512	0.061180%	0.082170%	0.063630%
3049	WHITLEY CO HEALTH DEPT	2,078,730	0.153570%	0.131745%	0.151023%
3050	LAUREL CO HEALTH DEPT	1,180,794	0.076950%	0.074836%	0.076703%
3051	KNOX CO HEALTH DEPT	1,949,570	0.149260%	0.123559%	0.146261%
3052	MONROE CO HEALTH DEPT	460,136	0.016680%	0.029162%	0.018137%
3053	BULLITT CO HEALTH DEPT	1,430,379	0.073480%	0.090654%	0.075484%
3054	THREE RIVERS DIST HLTH	2,429,836	0.121470%	0.153997%	0.125266%
3055	ESTILL CO HEALTH DEPT	354,618	0.029660%	0.022475%	0.028822%
3056	OLDHAM CO HEALTH DEPT	1,176,139	0.055710%	0.074541%	0.057908%
3057	LEWIS CO HEALTH DEPT	733,386	0.016270%	0.046480%	0.019796%
3058	FLEMING CO HEALTH DEP	440,783	0.023320%	0.027936%	0.023859%
3059	JESSAMINE CO HEALTH DEPT	1,537,777	0.044700%	0.097461%	0.050857%
3060	POWELL CO HEALTH DEPT	458,636	0.022330%	0.029067%	0.023116%
3061	ANDERSON CO HEALTH DEPT	606,278	0.026980%	0.038425%	0.028316%
3062	MADISON CO HEALTH DEP	3,070,841	0.284160%	0.194623%	0.273711%
3064	JOHNSON CO HEALTH DEPT	1,420,369	0.082310%	0.090020%	0.083210%
3065	MAGOFFIN CO HEALTH DEPT	561,395	0.034380%	0.035580%	0.034520%
3066	ALLEN CO HEALTH DEPT	860,450	0.042050%	0.054533%	0.043507%
3067	FRANKLIN CO HEALTH DEPT	2,644,305	0.118540%	0.167590%	0.124264%
3068	LINCOLN CO HEALTH DEPT	539,105	0.026030%	0.034167%	0.026980%
3069	WOODFORD CO HEALTH DEPT	1,040,321	0.028990%	0.065933%	0.033301%
3072	MUHLENBERG CO.HEALTH DEPT	1,018,790	0.041920%	0.064569%	0.044563%
3073	MARSHALL CO HEALTH DEPT	1,398,983	0.081130%	0.088664%	0.082009%
3074	CHRISTIAN CO HEALTH DEPT	1,334,897	0.071020%	0.084603%	0.072605%
3075	HOPKINS CO HEALTH DEPT	1,684,231	0.094700%	0.106743%	0.096105%
3076	TODD CO HEALTH DEPT	1,029,465	0.024920%	0.065245%	0.029626%
3077	BRACKEN CO HEALTH DEPT	383,091	0.012810%	0.024279%	0.014148%
3078	MONTGOMERY CO HEALTH DEPT	2,001,268	0.056880%	0.126836%	0.065044%
3079	GARRARD COUNTY HEALTH DPT	372,590	0.020870%	0.023614%	0.021190%
3080	BRECKINRIDGE CO HEALTH BD	419,396	0.040950%	0.026580%	0.039273%
3081	ASHLAND BOYD CO HEALTH DP	1,163,102	0.093380%	0.073715%	0.091085%
3082	LAWRENCE CO HEALTH DEPT	778,723	0.020560%	0.049354%	0.023920%
3083	GRAVES CO HEALTH CENTER	1,314,568	0.032480%	0.083314%	0.038412%
3084	CALLOWAY CO HEALTH DEPT	770,432	0.021990%	0.048828%	0.025122%
3085	BELL CO HEALTH DEPT	879,931	0.057050%	0.055768%	0.056900%
3086	GRAYSON COUNTY HEALTH DEPT	754,181	0.024440%	0.047798%	0.027166%
3087	HARLAN CO HEALTH DEPT	726,043	0.038370%	0.046015%	0.039262%
3088	CARTER CO HEALTH DEPT	636,453	0.029530%	0.040337%	0.030791%
3801	KENTUCKY STATE UNIVERSITY	3,222,906	0.235970%	0.204260%	0.232269%
5470	KCTCS	16,177,317	0.830280%	1.025281%	0.853037%
7403	ASST OF COMMONWEALTH ATTY	1,260,638	0.030870%	0.079896%	0.036591%
7408	FRANKLIN CO COUNCIL AGING	332,313	0.011410%	0.021061%	0.012536%
7409	MUN ELEC POW ASSOC OF KY	133,116	0.009280%	0.008437%	0.009182%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement Systems (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.006642%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.007526%	0.009411%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.724076%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.125305%
8202	NORTHERN KY REG MHMR BD	164,201	0.304430%	0.010407%	0.270118%
8204	COMMUNICARE INC	7,349,085	0.353870%	0.465768%	0.366928%
8205	ADANTA/BEHAVIORAL HLTH SR	4,102,080	0.473160%	0.259980%	0.448282%
8208	CUMBERLAND RIVER MHMR	18,600,723	0.522270%	1.178871%	0.598895%
8209	WESTERN KY REG MHMR ADV	6,804,776	0.188850%	0.431271%	0.217141%
8210	NEW VISTA OF THE BLUEGRASS, INC.	34,158,606	0.976910%	2.164894%	1.115548%
8213	GREEN RVR REG MHMR BD	11,696,879	0.158670%	0.741321%	0.226665%
8216	COMPREHEND INC REG MHMR B	4,232,016	0.154500%	0.268215%	0.167771%
8220	LIFESKILLS INC	18,610,432	0.686860%	1.179486%	0.744349%
8221	MOUNTAIN COMP CARE CENTER	5,463,582	0.243500%	0.346269%	0.255493%
014A	BRECKINRIDGE CO ATTORNEY	87,246	0.005470%	0.005529%	0.005477%
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001720%	0.004820%
031A	EDMONSON COUNTY ATTORNEY	40,965	0.002520%	0.002596%	0.002529%
060A	KNOTT COUNTY ATTORNEY	57,116	0.004790%	0.003620%	0.004653%
071A	LOGAN COUNTY ATTORNEY	103,741	0.009470%	0.006575%	0.009132%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002897%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.003136%
W002	ALLEN COUNTY ATTORNEY	101,101	0.008820%	0.006408%	0.008539%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.009257%
W005	BARREN COUNTY ATTORNEY	186,689	0.015280%	0.011832%	0.014878%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000009%
W007	BELL COUNTY ATTORNEY	235,667	0.010270%	0.014936%	0.010815%
W008	BOONE COUNTY ATTORNEY	721,211	0.027070%	0.045709%	0.029245%
W011	BOYLE COUNTY ATTORNEY	20,110	0.000830%	0.001274%	0.000882%
W015	BULLITT COUNTY ATTORNEY	292,157	0.003740%	0.018516%	0.005464%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000256%
W021	CARROLL COUNTY ATTORNEY	75,041	0.004640%	0.004756%	0.004654%
W022	CHILD SUPPORT ENFORCEMENT	81,762	0.001360%	0.005182%	0.001806%
W023	CASEY COUNTY ATTORNEY	70,529	0.005040%	0.004470%	0.004973%
W025	CLARK COUNTY ATTORNEY	177,274	0.007030%	0.011235%	0.007521%
W028	CRITTENDEN CO ATTORNEY	34,346	0.001940%	0.002177%	0.001968%
W030	DAVISS COUNTY ATTORNEY	48,763	0.008390%	0.003091%	0.007772%
W036	FLOYD COUNTY ATTORNEY	175,504	0.005960%	0.011123%	0.006563%
W037	FRANKLIN COUNTY ATTORNEY	246,811	0.025700%	0.015642%	0.024526%
W039	GALLATIN COUNTY ATTORNEY	30,292	0.000000%	0.001920%	0.000224%
W040	GARRARD COUNTY ATTORNEY	89,511	0.005260%	0.005673%	0.005308%
W041	GRANT COUNTY CHILD SUPPOR	47,422	0.001930%	0.003005%	0.002055%
W042	GRAVES COUNTY ATTORNEY	129,647	0.017400%	0.008217%	0.016328%
W046	HANCOCK COUNTY ATTORNEY	24,807	0.002050%	0.001572%	0.001994%
W049	HARRISON COUNTY ATTORNEY	70,964	0.000610%	0.004498%	0.001064%
W053	HICKMAN COUNTY ATTORNEY	53,311	0.005470%	0.003379%	0.005226%
W054	HOPKINS COUNTY ATTORNEY	378,682	0.009310%	0.024000%	0.011024%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement Systems (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W055	JACKSON COUNTY ATTORNEY	7,774	0.003720%	0.000493%	0.003343%
W056	JEFFERSON CO ATTORNEY	415,132	0.090800%	0.026310%	0.083274%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.001086%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000026%
W062	LARUE COUNTY ATTORNEY	75,185	0.005540%	0.004765%	0.005450%
W063	LAUREL COUNTY ATTORNEY	24,133	0.001880%	0.001530%	0.001839%
W065	LEE COUNTY ATTORNEY	51,480	0.004720%	0.003263%	0.004550%
W073	MCCRACKEN COUNTY ATTORNEY	48,766	0.005810%	0.003091%	0.005493%
W074	MCCREARY COUNTY ATTORNEY	120,310	0.010210%	0.007625%	0.009908%
W076	MADISON COUNTY ATTORNEY	481,395	0.034400%	0.030510%	0.033946%
W077	MAGOFFIN CO ATTORNEY	81,033	0.001040%	0.005136%	0.001518%
W082	MEADE COUNTY ATTORNEY	101,211	0.007900%	0.006415%	0.007727%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001255%	0.002814%
W084	MERCER COUNTY ATTORNEY	37,664	0.002700%	0.002387%	0.002663%
W087	MONTGOMERY CO ATTORNEY	88,371	0.008960%	0.005601%	0.008568%
W088	MORGAN COUNTY ATTORNEY	103,732	0.009650%	0.006574%	0.009291%
W092	OHIO COUNTY ATTORNEY	15,141	0.000000%	0.000960%	0.000112%
W093	OLDHAM COUNTY ATTORNEY	316,442	0.008990%	0.020055%	0.010281%
W094	OWEN COUNTY ATTORNEY	62,785	0.002610%	0.003979%	0.002770%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000733%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000124%
W100	PULASKI COUNTY ATTORNEY	264,036	0.008520%	0.016734%	0.009479%
W102	ROCKCASTLE CO ATTORNEY	113,349	0.004120%	0.007184%	0.004478%
W103	ROWAN COUNTY ATTORNEY	24,350	0.004360%	0.001543%	0.004031%
W105	SCOTT COUNTY ATTORNEY	11,700	0.000000%	0.000742%	0.000087%
W106	SHELBY COUNTY ATTORNEY	68,171	0.002130%	0.004321%	0.002386%
W107	SIMPSON COUNTY ATTORNEY	38,294	0.002770%	0.002427%	0.002730%
W108	SPENCER COUNTY ATTORNEY	54,353	0.006380%	0.003445%	0.006037%
W111	TRIGG COUNTY ATTORNEY	70,904	0.004960%	0.004494%	0.004906%
W112	TRIMBLE COUNTY ATTORNEY	49,577	0.003990%	0.003142%	0.003891%
W113	UNION COUNTY ATTORNEY	110,252	0.001560%	0.006988%	0.002193%
W117	WEBSTER COUNTY ATTORNEY	74,796	0.007510%	0.004740%	0.007187%
W118	WHITLEY COUNTY ATTORNEY	149,192	0.010710%	0.009455%	0.010564%
X034	FAYETTE CO ATTORNEY OFF	57,203	0.016670%	0.003625%	0.015148%
X059	KENTON COUNTY ATTORNEY	87,066	0.005430%	0.005518%	0.005440%
SUBTOTAL	ALL OTHER AGENCIES	\$ 310,882,994	17.733910%	19.703050%	17.963709%
TOTAL		\$ 1,577,841,940			100.000000%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

Kentucky Employees Retirement Systems (Non-Hazardous)

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, 2023, within the Executive Branch. For example, for agency 31030, $3.963118\% = 59,251,276 / 1,165,151,092 \times 77.933030\%$

Column 5 - Normal cost portion of the required contribution allocated based on actual salary for fiscal year ending 2023 for the entire plan. For example, for agency 31030, $3.755210\% = 59,251,276 / 1,577,841,940$

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is 88.33% of the aggregate required contribution for the plan.

Column 6 = $88.33\% \times \text{Column 4} + 11.67\% \times \text{Column 5}$

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of Pension Amounts By Employer Fiscal Year Ended June 30, 2023

Kentucky Employers Retirement System (Non-Hazardous)

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023										Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources										Recognition of Future Deferred Outflows (Inflows) of Resources for Estimating Measurement Period Ending June 30							
		Discount Rate 6.25%		Discount Rate 4.25%		Discount Rate 1.00%		Deferred Amounts From Changes in Proportion & Differences Between Employer Contributions & Plan Contributions		Gross Employer Net Employer Position		Liability		Assumption		Investment		Change in Proportion & Differences Between Employer Contributions & Plan Contributions		Total Deferred		Liability		Assumption		Investment		Change in Proportion & Differences Between Employer Contributions & Plan Contributions		Total Deferred		2024	2025	2026	2027				
		(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)						
1430	EASTERN KY UNIV	\$ 143,002.311	\$ 164,366.274	\$ 125,298.048	\$ 6,223.039	\$ 2,512.772	\$ 8,746.611	\$ 5,960.764	\$ 1,705,022.5	\$ 4,416.916	\$ -	\$ 4,183.938	\$ 1,728	\$ 1,929,393	\$ 2,270,473	\$ 286,842	\$ 7,088,436	\$ 1,728	\$ 1,929,393	\$ 2,270,473	\$ 286,842	\$ 7,088,436	\$ 1,728	\$ 1,929,393	\$ 2,270,473	\$ 286,842	\$ 7,088,436	\$ 1,728	\$ 1,929,393	\$ 2,270,473	\$ 286,842	\$ 7,088,436	\$ 1,728	\$ 1,929,393	\$ 2,270,473	\$ 286,842	\$ 7,088,436		
1433	KET FOUNDATION	11,563,589	13,291,142	10,131,970	503,213	273,868	777,083	(225,288)	551,793	142,967	192,358	598,177	140	317,742	183,597	-	50,479	414,057	317,742	183,597	-	50,479	414,057	317,742	183,597	-	50,479	414,057	317,742	183,597	-	50,479	414,057	317,742	183,597	-	50,479		
1439	CHILD WATER ADVOCACY CTR	774,979	821,294	626,462	31,114	(40,988)	(9,280)	(15,800)	(22,210)	8,846	180,789	49,077	9	10,646	11,262	-	31,007	10,646	11,262	-	31,007	10,646	11,262	10,646	11,262	-	31,007	10,646	11,262	10,646	11,262	-	31,007	10,646	11,262	10,646			
1439	BARREN RIVER CHILD ADVOCA	915,774	1,052,587	802,398	39,852	(75,058)	(35,182)	(17,842)	(51,024)	11,322	18,741	105,251	26	25,163	14,540	-	90,670	25,163	14,540	-	90,670	25,163	14,540	90,670	14,540	-	90,670	25,163	14,540	90,670	14,540	-	90,670	25,163	14,540	90,670			
1440	COLETTA DORR UNIVERSITY	73,641,226	82,691,420	63,042,423	3,304,629	1,660,728	4,868,423	1,834,119	910,870	1,240,782	1,240,782	1,240,782	899	2,023,501	2,154,653	3,697,967	1,240,782	899	2,023,501	2,154,653	3,697,967	1,240,782	899	2,023,501	2,154,653	3,697,967	1,240,782	899	2,023,501	2,154,653	3,697,967	1,240,782	899	2,023,501	2,154,653	3,697,967			
1441	MIRRAY STATE UNIV	82,861,917	99,241,150	72,603,277	3,605,906	(1,401,862)	2,203,924	(1,614,540)	589,564	1,024,471	1,399,890	-	1,001	2,278,866	1,115,613	660,245	2,278,866	1,001	2,278,866	1,115,613	660,245	2,278,866	1,001	2,278,866	1,115,613	660,245	2,278,866	1,001	2,278,866	1,115,613	660,245	2,278,866	1,001	2,278,866	1,115,613	660,245			
1445	SIUE/LELAND	1,825,219	1,868,099	1,424,053	76,724	(67,111)	34	(1,078)	(20,090)	67,111	21,457	67,111	20	44,657	25,804	402	76,724	20	44,657	25,804	402	76,724	20	44,657	25,804	402	76,724	20	44,657	25,804	402	76,724	20	44,657	25,804	402			
1449	SPRINGFIELD UNIV	1,497,434	1,312,396	65,181	1,221,004	65,181	(145,581)	(27,501)	39,219	18,519	26,906	65,181	18	15,157	23,781	163	65,181	18	15,157	23,781	163	65,181	18	15,157	23,781	163	65,181	18	15,157	23,781	163	65,181	18	15,157	23,781	163			
1453	SAF HARBOR	1,756,004	2,018,804	1,538,954	76,434	(32,582)	427,148	(18,219)	(28,967)	76,434	29,273	76,434	21	48,262	27,807	993	76,434	21	48,262	27,807	993	76,434	21	48,262	27,807	993	76,434	21	48,262	27,807	993	76,434	21	48,262	27,807	993			
1454	DOX HEALTH	1,186,599	1,184,507	1,177,954	1,186,599	1,184,507	1,177,954	1,186,599	1,184,507	1,177,954	1,186,599	1,184,507	1,177,954	1,186,599	1,184,507	1,177,954	1,186,599	1,184,507	1,177,954	1,186,599	1,184,507	1,177,954	1,186,599	1,184,507	1,177,954	1,186,599	1,184,507	1,177,954	1,186,599	1,184,507	1,177,954	1,186,599	1,184,507	1,177,954	1,186,599				
1456	JUDYS PLACE FOR KIDS, INC.	776,819	882,873	680,646	33,805	(29,191)	4,747	(10,520)	7,604	10,520	7,604	10,520	8	21,445	13,334	3,947	33,805	8	21,445	13,334	3,947	33,805	8	21,445	13,334	3,947	33,805	8	21,445	13,334	3,947	33,805	8	21,445	13,334	3,947	33,805		
1457	KY REVER CHILD ADVOCACY	309,496	499,239	379,827	18,864	(5,528)	26,738	(8,444)	79,842	26,738	26,738	79,842	26	57,409	6,883	69,447	79,842	26	57,409	6,883	69,447	79,842	26	57,409	6,883	69,447	79,842	26	57,409	6,883	69,447	79,842	26	57,409	6,883	69,447	79,842		
1457	WILSONS CARE CENTER CTR	29,963	24,113	1,876,556	91,363	(41,525)	(23,162)	(4,761)	(64,065)	25,957	7,524	26,843	25	11,912	6,334	106,621	91,363	25	11,912	6,334	106,621	91,363	25	11,912	6,334	106,621	91,363	25	11,912	6,334	106,621	91,363	25	11,912	6,334	106,621	91,363		
1459	NURSING HOME OMBUDSMAN	792,341	910,713	699,246	34,480	(65,423)	(30,943)	(18,177)	(46,389)	5,796	78,422	11,628	34,480	10	21,772	12,380	34,480	34,480	10	21,772	12,380	34,480	34,480	10	21,772	12,380	34,480	34,480	10	21,772	12,380	34,480	34,480	10	21,772	12,380	34,480		
1462	WESTVA KENTUCKY UNIV	116,077,993	133,330,494	107,654,419	5,188,757	(1,695,493)	1,899,699	(2,341,411)	(401,273)	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711	1,572,711			
1480	KASAP	1,229,902	1,413,444	1,077,615	53,522	(99,874)	(46,352)	(33,862)	(70,314)	15,208	29,778	29,778	15	33,795	19,527	-	53,522	15	33,795	19,527	-	53,522	15	33,795	19,527	-	53,522	15	33,795	19,527	-	53,522	15	33,795	19,527	-	53,522		
1481	PENNYRILE CHILD ADV CTR	2,875,842	3,074,223	2,445,914	116,393	(15,648)	(18,251)	(82,196)	(90,341)	77,680	146,809	146,809	42	73,493	42,466	-	116,393	42	73,493	42,466	-	116,393	42	73,493	42,466	-	116,393	42	73,493	42,466	-	116,393	42	73,493	42,466	-	116,393		
1484	BUFFALO TR CHILD ADV CTR	413,663	475,462	362,540	18,001	(1,317)	16,688	(8,059)	5,625	5,619	6,899	43,333	55,636	8	11,367	6,508	-	18,001	8	11,367	6,508	-	18,001	8	11,367	6,508	-	18,001	8	11,367	6,508	-	18,001	8	11,367	6,508	-	18,001	
1484	CUMBERLAND Y & A CENTER	813,086	934,590	715,378	35,381	(51,538)	(5,848)	(15,800)	(25,728)	39,672	51,776	74,864	10	22,440	12,869	477	35,381	10	22,440	12,869	477	35,381	10	22,440	12,869	477	35,381	10	22,440	12,869	477	35,381	10	22,440	12,869	477	35,381		
1486	LAKE CUMM CHILD ADV CTR	642,748	761,599	580,697	28,841	(29,191)	56,165	(12,912)	43,553	19,194	11,197	57,663	77,054	8	18,214	10,523	-	28,841	8	18,214	10,523	-	28,841	8	18,214	10,523	-	28,841	8	18,214	10,523	-	28,841	8	18,214	10,523	-	28,841	
1487	B.R.S.S.	2,134,899	2,453,912	1,878,042	92,907	(190,008)	(57,101)	(41,256)	(90,360)	26,396	336,609	122,152	184,618	28	58,664	33,897	821	92,907	28	58,664	33,897	821	92,907	28	58,664	33,897	821	92,907	28	58,664	33,897	821	92,907	28	58,664	33,897	821	92,907	
1489	WOMEN AWAKE	772,138	1,090,483	676,544	33,601	(40,085)	79,169	(5,043)	(76,831)	62,446	13,045	62,446	9	21,217	12,259	20,645	33,601	9	21,217	12,259	20,645	33,601	9	21,217	12,259	20,645	33,601	9	21,217	12,259	20,645	33,601	9	21,217	12,259	20,645	33,601		
1489	BETHANY HOUSE ABUSE SHELT	1,022,964	1,750,489	1,334,415	66,275	(180,089)	(79,169)	(26,271)	(109,431)	18,829	25,729	28,286	72,824	18	41,848	24,344	-	66,275	18	41,848	24,344	-	66,275	18	41,848	24,344	-	66,275	18	41,848	24,344	-	66,275	18	41,848	24,344	-	66,275	
1492	CSG HEADQUARTERS	1,143,424	1,314,242	942,803	61,427	(99,473)	19,828	(10,214)	(49,266)	18,811	48,356	81,810	18,514	20,467	20	60,046	30,111	-	61,427	20	60,046	30,111	-	61,427	20	60,046	30,111	-	61,427	20	60,046	30,111	-	61,427	20	60,046	30,111	-	61,427
1491	CHILD ADV CTR OF GEN RVR	992,900	681,477	519,897	25,801	30,881	56,688	(11,551)	55,133	7,130	10,017	41,811	59,158	7	16,920	9,414	-	25,801	7	16,920	9,414	-	25,801	7	16,920	9,414	-	25,801	7	16,920	9,414	-	25,801	7	16,920	9,414	-	25,801	
1492	CSG HEADQUARTERS	1,143,424																																					

Kentucky Public Pensions Authority Schedule B - Schedule Of Pension Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023			Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30					
		Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Differences Between Employer Costs & Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Investment Experience	Change in Proportionate Share of Employer Costs	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Employer Costs	Total Deferred Inflow of Resources	2024	2025	2026	2027
3078	MONTGOMERY CO HEALTH DEPT	8,032,993	9,209,641	7,020,603	308,484	(81,963)	264,721	(156,106)	108,615	99,664	133,567	228,978	459,489	97	232,148	27,217	-	347,883	97,308	(14,879)	35,848	(6,441)
3079	GARRARD COUNTY HEALTH DEPT	2,430,338	3,000,312	2,287,168	113,994	(45,622)	67,962	(90,856)	17,106	32,273	44,100	-	76,373	32	71,720	44,445	7,453	120,654	(49,016)	(4,847)	11,479	(2,099)
3080	BIRKENHEAD CO HEALTH BD	4,637,934	5,560,701	4,239,978	210,533	(2,377)	208,156	(94,255)	113,901	59,814	185,564	-	141,247	58	132,936	79,311	1,832	211,659	(79,340)	(8,964)	21,645	(3,899)
3081	ASHLAND BOVD CO HEALTH DEPT	11,220,912	12,896,264	9,824,264	408,234	(2,864)	395,224	(138,726)	256,498	138,726	185,564	-	328,238	136	308,135	178,150	37,596	524,197	(274,254)	(20,860)	50,200	(9,919)
3082	LAWRENCE CO HEALTH DEPT	2,946,639	3,386,855	2,591,834	128,229	(20,527)	(82,298)	(7,498)	(139,706)	36,411	49,951	34,266	120,478	36	80,967	66,794	661	128,448	(13,131)	(5,472)	13,848	(2,368)
3083	GRAVES CO HEALTH DEPT	4,571,869	5,448,791	4,146,043	205,917	(29,558)	(84,637)	(82,189)	(176,220)	95,207	129,721	74,613	160,657	57	130,023	74,620	205,207	(67,570)	(8,747)	21,170	(3,803)	
3084	CALLOWAY CO HEALTH DEPT	3,094,711	3,557,488	2,711,573	134,673	(102,520)	32,153	(28,140)	36,262	56,223	30,713	31,238	57	83,036	49,395	-	134,208	(18,562)	(5,747)	13,846	(2,487)	
3085	BELL CO HEALTH DEPT	7,009,536	8,056,252	6,141,569	302,026	(16,984)	136,642	(136,560)	(518)	67,661	114,418	-	201,079	85	192,602	111,239	69,728	373,304	(180,934)	(13,016)	31,360	(5,555)
3086	GRAYSON COUNTY HEALTH DEPT	3,346,905	3,846,460	2,933,195	142,430	20,972	166,602	(65,398)	101,484	41,275	56,537	104,800	202,387	40	91,955	53,313	138	142,266	(51,053)	(6,254)	14,972	(2,696)
3087	HARLAN CO HEALTH DEPT	4,838,579	5,559,144	4,237,791	210,474	(162,278)	48,196	(94,229)	(46,033)	95,797	81,710	99,277	141,507	58	132,899	76,791	141,507	(87,758)	(8,981)	21,639	(3,889)	
3088	CARTER COUNTY HEALTH DEPT	3,793,699	4,539,227	3,252,963	165,805	88,229	253,302	(173,899)	379,494	40,806	145,083	164,425	125,602	46	104,225	60,223	164,984	(45,978)	(7,644)	16,970	(3,048)	
3089	KENT COUNTY STATE UNIVERSITY	28,612,584	32,887,817	25,070,231	1,245,135	(15,9145)	(274,230)	(574,446)	(831,728)	353,754	448,388	-	837,142	346	786,212	454,287	488,441	1,729,286	(944,023)	(51,133)	120,012	(23,000)
5479	KCTCS	105,083,299	128,782,316	92,075,363	4,712,915	(63,800,077)	(1,735,158)	(2,647,289)	(7,782,447)	1,299,207	1,778,316	-	3,074,510	1,270	2,897,461	1,668,426	1,789,459	6,346,616	(3,462,440)	(95,138)	470,140	(84,468)
7403	ASTOR COMMONWEALTH ATTY	4,507,545	5,180,954	3,980,493	196,155	(92,265)	106,110	(4,743)	(19,929)	97,729	105,828	1,055	153,838	15	129,478	75,467	195,479	(6,270)	20,167	15,624	(3,624)	
7408	FRANKLIN CO ZONING AGENC	1,544,276	1,774,984	1,353,088	67,202	96,119	163,321	(30,806)	133,235	19,093	29,089	16,672	61,854	19	42,433	24,519	66,971	(7,917)	(2,868)	6,909	(1,241)	
7409	MAYFIELD TOWNSHIP	1,131,106	1,300,088	972,222	49,144	(12,613)	28,071	(4,047)	(13,224)	10,885	18,575	10,185	32,004	2	21,000	17,059	10,108	19,569	(1,919)	(2,840)	5,091	(919)
7415	HIGHSHOOL ATHLETIC ASSOC	818,210	940,447	716,912	35,606	(8,015)	(45,409)	(15,941)	(61,550)	10,116	17,823	-	23,939	10	22,483	12,991	6,501	41,985	(19,579)	(1,519)	4,961	(659)
7417	KY ASSOC OF REGIONAL PD	1,139,151	1,312,512	1,015,787	50,450	(17,375)	45,777	(22,560)	20,991	14,433	19,286	-	33,919	11	31,855	18,407	9,145	59,421	(27,660)	(2,153)	5,187	(932)
7418	MASTER COMMISSIONER HEALTH COUNTY	133,289	153,201	116,787	5,800	(1,018)	2,782	(22,802)	20,991	1,448	2,252	16,387	20,487	2	1,662	2,116	1,330	6,106	(1,612)	(284)	306	(106)
7719	MASTER COMM REGIONAL	138,586	159,202	121,428	6,031	(56,496)	(48,463)	(27,900)	(51,163)	1,713	2,241	547	4,405	2	3,808	2,200	14,652	20,662	(16,120)	(257)	620	(132)
7720	MASTER COMM CLARKE CO	64,427	74,053	56,433	2,847	(66,963)	(60,643)	(30,760)	(64,315)	2,946	3,627	242	2,997	1	1,770	1,623	2,902	3,997	(1,166)	(206)	420	(82)
7724	MASTER COMM CHRISTIAN CO	39,856	44,318	33,784	1,678	(18,067)	(16,389)	(751)	(17,796)	477	651	812	1,940	1	879	317	1,671	1,988	(72)	(173)	300	(175)
7725	MASTER COMM KENTON CO	19,966	22,038	17,408	1,868	(11,285)	(10,467)	(188)	(10,796)	247	337	548	1,216	1	548	307	1,247	1,695	(807)	(37)	82	(142)
7726	MASTER COMM LINTON/CUMBER	31,659	36,389	27,740	1,319	(9,108)	(14,810)	(615)	(9,427)	347	505	805	1,216	1	1,050	635	820	1,216	(614)	(59)	973	(126)
7730	MASTER COMM DAVENPORT CO	100,274	115,255	87,860	4,164	(59,839)	(51,525)	(19,594)	(7,946)	1,240	1,694	1,014	7,114	1	2,755	1,592	3,144	4,482	2,449	(186)	449	(89)
7731	MASTER COMM HARRISON CO	141,142	162,688	124,618	6,189	(129,646)	(129,646)	(13,224)	(13,224)	1,240	1,240	1,240	4,411	1	3,189	2,247	4,353	19,215	(2,649)	(283)	633	(114)
7740	MASTER COMM GRANT CO	50,240	57,769	44,038	2,187	(24,609)	(22,422)	(959)	(21,461)	821	789	174	1,644	1	1,181	798	5,595	7,775	(6,221)	(93)	225	(42)
7742	MASTER COMM GRAYSON CO	66,275	76,716	58,279	2,884	(21,025)	(20,143)	(2,879)	(24,016)	1,279	1,433	15,432	15,312	1	1,282	1,602	-	2,874	(2,766)	(123)	207	(24)
7743	MASTER COMM HARRISON CO	157,187	180,670	137,071	6,840	(18,078)	(16,900)	(1,052)	(12,879)	1,200	1,200	6,439	2,496	1	6,420	6,828	11	2,874	(2,921)	(111)	328	(126)
7752	HENRY TRIMBLE REALTY COM	54,326	62,442	47,600	2,364	(18,681)	(14,317)	(1,058)	(15,375)	672	938	869	6,059	1	1,495	963	3,604	(101)	243	(44)	243	(44)
7753	MASTER COMM HARRISON CO	159,430	183,459	137,459	7,438	(20,083)	(18,645)	(2,438)	(15,205)	1,488	1,488	6,059	2,496	1	6,420	6,828	11	2,874	(2,921)	(111)	328	(126)
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	58,884	67,680	51,593	2,562	(31,151)	(28,591)	(1,478)	(20,738)	729	995	1,139	13,906	1	1,618	935	1,599	2,713	10,686	(109)	263	(47)
7759	MASTER COMMISSIONER OF JESSAMINE COUNTY	100,729	116,285	88,282	4,188	(11,448)	(10,418)	(1,030)	(10,418)	1,270	2,091	1,270	4,851	2	4,586	2,653	5,427	10,618	(6,867)	(880)	257	(144)
7763	MASTER COMM LAUREL CO	27,465	30,981	20,298	1,238	(9,281)	(8,043)	(1,238)	(9,281)	710	710	178	1,176	1	1,577	911	1,577	1,577	912	(107)	237	(144)
7772	MASTER COMM MCKRACKEN CO	115,303	132,529	101,028	5,018	(59,826)	(51,908)	(22,546)	(54,151)	1,426	1,948	5,807	9,181	1	3,168	1,831	99	5,099	3,872	(214)	516	(92)
7776	MASTER COMM HARRISON CO	95,224	109,459	84,144	4,188	(18,444)	(16,999)	(1,445)	(16,999)	1,426	1,426	4,188	4,188	1	1,412	1,412	1,412	1,412	(1,412)	(1,412)	1,412	(1,412)
7782	MASTER COMM MEADE CO	45,087	51,822	39,595	1,962	(18,444)	(17,486)	(938)	(10,574)	657	762	5,031	6,139	1	1,239	716	2,034	4,235	(64)	202	372	(17)
7790	MASTER COMM HARRISON CO	50,240	57,769	44,038	2,187	(24,609)	(22,422)	(959)	(21,461)	651	762	5,031	6,139	1	1,239	716	2,034	4,235	(64)	202	372	(17)
7793	MASTER COMM OLDHAM CO	64,427	74,052	56,433	2,847	(66,963)	(60,643)	(30,760)	(64,315)	2,946	3,627	242	2,997	1	1,770	1,623	2,902	3,997	(1,166)	(206)	420	(82)
7794	MASTER COMM OWEN CO	44,101	50,609	36,441	1,919	(17,977)	(16,058)	(1,919)	(16,937)	345	745	11,422	12,712	1	1,212	700	1,913	10,720	(82)	197	(51)	
7796	MASTER COMM MCKRACKEN CO	85,492	98,264	74,908	4,229	(59,763)	(47,483)	(11,285)	(14,706)	1,607	1,607	1,444	2,401	1	1,602	1,307	2,105	1,444	(1,444)	(1,09)	382	(66)
7805	MASTER COMM SCOTT CO	98,550	113,273	86,349	4,289	(31,374)	(29,087)	(1,920)	(31,060)	1,218	1,665	7,865	10,748	1	2,708	1,565	4,274	6,296	(183)	441	(90)	
7807	MASTER COMM MCKRACKEN CO	36,403	41,911	31,409	1,869	(17,843)	(16,466)	(770)	(16,466)	451	484	161	1,228	1	1,002	579	1,503	1,503	(1,413)	(88)	163	(28)
7814	MASTER COMM WARRICK CO	112,100	128,448	96,222	4,478	(66,644)	(57,786)	(12,184)	(17,970)	1,3												

Kentucky Public Pensions Authority Schedule B - Schedule Of Pension Annuities By Employer Fiscal Year Ended June 30, 2023 (Continued)

Kentucky Employees Retirement System (Non-Healthcare)

Participating Employer (Code)	Participating Employer Name	Net Pension Liability as of June 30, 2023			Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30					
		Discount Rate 5.25%	Discount Rate 4.25%	Discount Rate 6.25%	Proportionate Share of Aggregate Plan	Employer Contributions	Plan Contributions	Interest Expense	Net Employer Contributions	Liability Experience	Investment Experience	Employer Contributions	Total Deferred Outflows of Resources	Liability Experience	Investment Experience	Employer Contributions	Total Deferred Inflows of Resources	2024	2025	2026	2027	
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
31225	BD OF HARRISBURG/SCMFG	5,998,481	6,894,630	5,255,845	261,036	370,857	601,093	(114,866)	514,227	74,163	19,340	9,312	184,815	72	164,238	95,739	146,915	407,051	(233,113)	(11,139)	26,837	(4,821)
31252	BD MEDICAL SERVICES	4,092,233	4,610,464	3,486,847	624,916	826,236	488,705	86,449	681,756	211,648	418,223	84	192,113	117,887	102,313	301,252	102,313	(12,964)	11,283	(5,621)		
31250	BOARD OF NURSING	26,384,373	30,326,090	23,117,881	1,148,170	246,238	1,394,408	880,374	318,074	326,406	457,740	6,017	797,987	319	724,985	418,909	419,389	1,563,602	(831,455)	489,990	118,043	(21,208)
31248	BOARD OF OPTOMETRIC LIC	712,885	804,837	624,627	18,669	499,497	(13,809)	35,801	8,814	1,684	441	21,299	9	19,809	21,155	58,072	(38,063)	(1,324)	3,119	(1,573)		
31263	KY RESPIRATORY CARE BD	95,449	106,339	81,156	40,297	38,078	76,215	(18,041)	60,334	11,444	16,644	11,444	38,341	11	25,444	46,812	(1,296)	(1,720)	4,143	(743)		
31268	PERSONNEL BOARD	2,947,625	3,387,988	2,562,697	128,272	(66,055)	62,379	(97,472)	4,792	36,443	798,798	1,024	87,265	36	80,994	20,899	124,676	252,306	(170,385)	(5,474)	13,188	(2,379)
31269	KY BOARD OF PHARMACY	1,482,340	1,838,388	1,396,388	422,643	(151,168)	294,478	(104,248)	7,792	1,056	160,197	1,829	879,351	115	260,554	195,555	300,166	711,388	(449,378)	(7,649)	82,822	(7,622)
31275	BD OF PHYSICAL THER	1,497,341	1,721,034	1,311,964	65,140	142,002	207,122	(29,172)	177,990	18,513	25,206	10,468	54,773	18	41,144	23,774	44,205	61,934	(13,777)	(2,781)	6,699	(1,204)
31281	BD OF PROF ENGINEERS & LA	4,139,891	4,865,311	3,706,106	187,991	(275,950)	(85,602)	(84,163)	(169,765)	35,610	52,962	-	126,992	52	111,762	88,888	101,288	(92,723)	(8,822)	19,327	(5,471)	
31345	SCHOOL FAC CONSTR COM	2,113,148	1,994,388	1,806,596	68,750	43,700	4,641	(23,455)	(19,992)	9,909	-	-	-	15	15,335	19,261	23,879	(66,961)	(2,253)	5,428	(796)	
31354	EXECUTIVE BRANCH ETH COM	2,276,501	2,616,601	1,994,461	99,607	(548,091)	(494,024)	(44,525)	(495,976)	28,748	39,460	-	66,606	28	62,555	36,144	802,559	501,084	(438,606)	(4,227)	10,135	(1,839)
31379	COMMISSION ON HUMAN RIGHT	7,783,095	8,842,858	6,819,516	374,697	(212,228)	123,669	(451,644)	(6,061,651)	96,276	80,269	-	228,379	94	213,663	112,874	271,206	610,827	(666,901)	(14,453)	34,821	(9,266)
31415	KY COUNCIL POSTS EDUC	17,727,757	20,376,231	15,523,989	771,460	(1,664,688)	(833,228)	(345,382)	(1,178,670)	219,179	299,497	-	518,676	214	487,120	281,467	872,979	1,641,780	(1,155,248)	(32,520)	79,313	(14,249)
31745	OFFICE OF STATE BID EMER	10,329,992	11,873,250	9,051,097	498,533	(782,877)	(336,340)	(201,254)	(537,600)	127,516	1,129	205,362	125	202,846	144,611	1,241,510	(956,879)	(19,183)	46,216	(8,203)		
35605	TRANS OFF OF LEGAL SVC	36,631,254	35,207,438	26,388,981	1,332,982	(118,831)	1,222,151	(596,774)	625,377	378,712	517,492	-	1,665,909	370	841,480	466,338	981,610	(1,582,071)	56,882	1,309,383	(24,621)	
35607	TRAN OFFICE OF LEGAL SVC	17,620,640	20,482,971	15,614,373	755,502	299,352	1,034,854	(347,919)	687,661	230,227	30,166	-	527,891	215	489,672	282,941	121,377	894,207	(398,627)	(13,093)	79,749	(14,322)
35616	TRANS OFFICE OF PERSONNEL	11,349,312	14,341,644	10,696,633	588,923	(108,758)	474,166	(239,988)	(235,344)	151,030	206,706	-	526,635	148	335,662	22,862	515,844	(1,052,500)	(24,789)	54,654	(9,821)	
35615	TRAN DEPT OF AVIATION	10,498,215	12,021,779	9,164,322	455,154	592,117	1,047,271	(201,722)	841,499	129,313	176,701	-	416,508	116	287,397	166,063	311,561	451,584	(212,972)	(19,423)	46,794	(9,407)
35628	TRAN DEPT OF INTERGOV PRO	5,402,008	6,209,066	4,731,218	235,679	(126,793)	218,708	(102,265)	78,468	165,640	22,527	-	151,962	161	166,810	116,460	262,836	(102,500)	(24,789)	54,654	(10,730)	
35617	OFFICE OF INFORMAT TECHNO	15,002,608	17,243,937	13,145,223	652,369	(119,815)	(536,440)	(292,239)	(429,255)	185,486	235,458	-	438,444	81	412,239	238,199	473,800	(1,124,419)	(72,673)	(27,869)	121,025	
35618	OFFICE OF AUDITS	18,484,256	21,245,721	16,939,522	804,380	(1,361,993)	(537,213)	(360,220)	(914,112)	228,532	312,277	-	540,609	209	507,907	290,478	1,090,960	(1,385,274)	(34,325)	82,998	(14,858)	
35625	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35629	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,976)	(2,872,109)	6,019,603	(1,241,216)
35630	TRAN DEPT OF HIGHWAYS	1,546,656,206	1,777,719,215	1,335,713,060	67,308,488	(2,901,838)	38,292,052	(13,327,102)	(1,810,262)	19,122,212	160,259,719	-	45,251,791	18,609	24,908,726	24,556,311	184,611	81,667,477	(44,095,			

**Kentucky Public Pensions Authority
Schedule B - Schedule Of Pension Amounts By Employer
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Participant Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023				Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflow (Inflow) of Resources for Pensions Measurement Period Ending June 30															
		Discount Rate		Discount Rate		Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share of Employer Contributions & Proportionate Share of Pension Expense	Employer Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Investment Experience	Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027									
		5.25%	4.25%	Low 4.00%	Plan 4.00%																				(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
57139	OFFICE OF ADMINISTRATIVE SERVICES	36,528,351	41,085,538	2,205,994	1,589,606	954,651	2,544,237	(71,665)	1,832,592	451,622	617,119	581,547	1,602,238	(1)	1,066,720	579,967			1,584,128	1,927	67,832	163,427	28,362										
57140	OFFICE OF FINANCIAL POLICY	5,711,057	10,013,029	179,101	179,101	5,828	432,925	(109,273)	263,202	107,706	147,895	1,077	256,811	105	219,768	380,815			1,186,099	161,375	39,574	98,275	7,003										
57141	OFFICE OF CLAIMS POLICY	2,633,128	1,626,506	2,307,136	114,586	(26,432)	(153,146)	(51,300)	(205,146)	32,555	24,835	3,554	80,594	32	72,353	49,407			459,929	574,121	(498,301)	(4,890)	11,781	(2,117)									
57142	OFFICE OF RACING AUTHORITY	21,351,064	14,456,626	16,710,716	418,687	(418,687)	599,157	(415,973)	91,275	203,976	507,710	6,585	611,271	228	586,611	1,886,146			(1,297,550)	(9,649)	94,954	17,162											
58602	OFFICE OF CLAIMS AND APPEALS	4,252,178	4,887,416	3,725,541	185,042	1,361,472	1,548,514	(82,843)	1,465,671	52,372	71,837	205,425	329,834	51	116,841	67,513			137,320	(7,896)	19,024	(3,419)											
58675	OFFICE OF THE SECRETARY	30,025,708	34,511,519	26,306,475	1,306,634	611,296	1,917,930	(294,978)	1,332,952	171,227	50,205	9,879	888,369	363	829,043	679,725			175,243	1,477,374	(643,447)	(55,757)	57,231	(24,136)									
58676	DEPT OF INSURANCE	29,165,614	34,189,228	26,062,812	1,294,433	(827,218)	1,667,315	(97,616)	(112,301)	307,706	654	2,526	879,236	399	817,339	767,211			178,510	155,237	133,008	(23,969)											
58677	OFF OF OCCUPY & PROFESSION	12,805,440	14,718,530	11,220,075	557,255	15,306	718,461	(29,482)	466,979	158,451	216,338	408,123	782,782	165	351,866	203,341			257,540	16,669	2,071	(373)											
58678	BYE BOWLING & WRESTLING ACT	462,898	552,099	485,624	20,546	(25,338)	(5,747)	(9,039)	(14,193)	6,924	7,821	37,542	6	12,721	7,560			18,649	35,248	(25,549)	(860)	2,071	(373)										
58680	DEPT OF ALCOHOL & BEVERAGE	5,301,734	6,093,991	4,645,558	230,716	(1,067,902)	(837,186)	(103,291)	(940,477)	65,548	85,669	155,117	6	145,600	84,177			305,245	535,666	(930,143)	(40,725)	26,210	(4,263)										
58681	DEPT OF CHARITABLE GAMING	10,396,982	11,999,134	9,309,706	452,442	199,203	647,645	(202,558)	445,087	129,543	159,547	625	308,425	126	285,684	165,073			78,731	559,614	(240,809)	(19,307)	46,510	(8,537)									
6044	BRECKENRIDGE CO ATTORNEY	47,541,170	54,645,667	44,655,382	2,088,852	11,181,143	18,718	(958,222)	138,641	97,970	693,172	578	1,391,256	574	1,396,228	754,820			1,490,834	3,552,556	(2,247,323)	(88,283)	212,068	(38,214)									
58690	DEPT OF HOUSING & BUILD CO	81,638,218	93,811,648	71,513,554	3,551,784	90,848	3,642,632	(1,590,130)	2,052,502	1,009,794	13,878,878	6,179	2,394,146	986	2,342,691	1,295,867			580,998	4,120,542	(1,874,384)	(51,563)	365,518	(65,607)									
6044	CHRISTIAN COUNTY ATTORNEY	474,697	775,494	591,167	19,361	1,952	31,313	(13,145)	18,168	8,542	10,168	4,075	23,775	8	18,529	10,312			29,254	(6,865)	(1,253)	3,019	(542)										
6044	CHRISTIAN COUNTY ATTORNEY	953,763	662,468	520,252	25,839	20,326	46,165	(11,568)	34,597	7,341	10,033	17,372	7	16,315	9,427			4,379	30,128	(13,833)	(1,103)	2,656	(476)										
601A	EDMONSON COUNTY ATTORNEY	311,541	358,084	272,971	13,557	(17,416)	(3,857)	(6,070)	(9,267)	3,652	5,263	-	-	-	9,115	4	5,560	4,946	11,347	24,857	(16,307)	(579)	1,934	(250)									
601A	EDMONSON COUNTY ATTORNEY	373,190	458,223	350,227	18,848	(28,481)	(9,633)	(40,654)	7,087	8,048	16,731	-	-	-	16,731	7	12,790	9,101	21,106	45,964	(28,333)	(1,864)	2,564	(466)									
601A	LOGAN COUNTY ATTORNEY	1,124,946	1,293,009	985,673	48,954	21,230	70,184	(21,917)	48,267	13,908	7,005	6,642	39,555	14	30,911	17,861			255	49,041	(11,525)	(2,089)	5,033	(905)									
601A	LOGAN COUNTY ATTORNEY	356,474	410,189	312,693	15,530	18,660	34,490	(27,237)	17,449	4,412	6,708	10,441	-	-	9,908	5,666			2,873	18,249	(8,555)	(663)	1,997	(287)									
116A	WAYNE COUNTY ATTORNEY	386,115	444,029	338,483	16,811	20,239	37,050	(17,220)	29,826	5,236	6,527	-	-	-	11,303	5	10,615	6,134	3,086	19,840	(9,275)	(717)	1,728	(311)									
W002	ALLEN COUNTY ATTORNEY	1,051,996	1,209,045	921,667	45,775	(15,845)	29,930	(26,294)	3,636	13,605	17,771	-	-	-	30,776	13	28,904	16,701	11,479	57,297	(28,429)	(1,953)	4,708	(846)									
W002	ANDERSON COUNTY ATTORNEY	1,180,145	1,310,707	984,207	49,624	108,640	184,341	(62,909)	121,434	14,266	13,844	-	-	-	18,260	9	12,326	9,125	58,878	9,125	(27,318)	(450)	1,805	(196)									
W002	BARREN COUNTY ATTORNEY	1,832,780	2,106,590	1,603,875	79,757	(5,048)	24,713	(15,707)	(10,964)	22,640	30,963	-	-	-	53,623	22	50,361	29,099	20,303	99,785	(49,485)	(1,843)	8,206	(1,074)									
W006	BATH COUNTY ATTORNEY	1,109	1,274	974	148	148	148	-	14	18	36	-	-	-	48	2	48	2	48	2	48	2	48	2	48								
W007	BELL COUNTY ATTORNEY	1,132,270	1,531,306	1,167,310	57,976	3,916	61,892	(25,906)	35,986	16,472	22,358	19,993	58,973	9	36,608	21,553			57,786	(1,229)	(2,474)	5,261	(1,474)										
W006	BOONE COUNTY ATTORNEY	3,602,612	4,140,827	3,156,994	9,682	(10,462)	80,133	(70,194)	(19,042)	44,541	60,843	301	105,907	44	99,992	57,199			15,522	171,757	(72,381)	(6,690)	16,118	(2,897)									
W005	BOYLE COUNTY ATTORNEY	108,651	124,881	92,803	5,299	(4,749)	5,299	(4,749)	5,299	1,838	1,175	-	-	-	1,285	1,259			1,285	1,259	(202)	846	(96)										
W015	BULLITT COUNTY ATTORNEY	673,095	773,653	589,763	29,271	118,514	147,303	(13,814)	134,491	8,322	13,742	40,568	66,263	8	18,495	10,687			29,190	29,181	(1,250)	3,011	(541)										
W015	BULLITT COUNTY ATTORNEY	31,556	36,237	27,693	1,372	3,022	3,408	(1,408)	1,999	1,662	2,748	-	-	-	1,662	274			(778)	(502)	1,662	274	(502)										
W021	CARROLL COUNTY ATTORNEY	773,114	658,964	502,335	24,949	(17,872)	7,077	(11,370)	(4,093)	7,868	6,886	-	-	-	16,774	7	15,753	9,103	8,311	33,194	(17,460)	(1,065)	2,565	(460)									
W022	CHILD SUPPORT ENFORCEMENT	222,676	255,713	194,933	9,469	(28,827)	(19,145)	(4,324)	(23,499)	2,751	8,759	97	6,997	3	6,133	3,572			641	10,289	(4,096)	(413)	2,965	(178)									
W023	CASEY COUNTY ATTORNEY	612,619	704,132	538,767	26,499	(3,180)	23,312	(1,955)	21,358	7,574	39,356	-	-	-	17,624	7	16,853	9,727	1,684	28,251	(14,430)	(1,138)	2,781	(92)									
W025	CLARK COUNTY ATTORNEY	926,491	1,064,966	811,788	40,318	(49,415)	(9,097)	(18,050)	(7,147)	11,459	15,652	-	-	-	27,107	11	22,458	14,710	12,590	52,769	(27,342)	(1,720)	4,145	(745)									
W028	CRETTENDEN CO ATTORNEY	242,433	278,651	212,418	10,550	(11,590)	(4,040)	(4,725)	(8,767)	3,967	4,096	171	7,264	3	6,662	3,869			20,629	33,543	(23,718)	(450)	1,805	(196)									
W030	DANVERS COUNTY ATTORNEY	957,411	1,100,445	838,880	41,664	(28,578)	12,242	(18,653)	53,899	11,837	16,175	-	-	-	20,012	12	26,308	15,201	6,143	47,664	(21,387)	(1,778)	4,283										

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023

Kentucky Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
1430	EASTERN KY UNIV	\$ 419,675	0.614174%
1440	MOREHEAD STATE UNIVERSITY	113,001	0.165371%
1445	MURRAY STATE UNIV	184,960	0.270679%
1450	NORTHERN KY UNIVERSITY	270,386	0.395696%
1465	WESTERN KENTUCKY UNIV	326,981	0.478521%
3801	KENTUCKY STATE UNIVERSITY	58,023	0.084914%
31040	ATTORNEY GENERALS OFFICE	331,843	0.485636%
31095	DEPT MILITARY AFFAIRS	710,540	1.039841%
35615	TRAN DEPT OF AVIATION	61,341	0.089769%
39079	COMMONWEALTH OF TECHNOL	88,757	0.129891%
50660	DEPT OF FISH & WILDLIFE	1,949,324	2.852739%
50665	COMM KY HORSE PARK	118,169	0.172934%
50670	DEPT OF PARKS	385,472	0.564120%
53729	OFF HUMAN RESOURCE MANAGE	788,601	1.154078%
54520	J&PS DEPT OF KY STATE POL	2,267,720	3.318695%
54523	J&PS OF JUVENILE JUSTICE	6,583,211	9.634201%
54527	J&PS DEPT OF CORRECTIONS	53,008,686	77.575575%
58676	DEPT OF INSURANCE	93,754	0.137204%
58680	DEPT OF ALCOHOL & BEVERA	571,227	0.835962%
TOTAL		\$ 68,331,670	100.000000%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule B - Schedule Of Pension Amounts By Employer
Fiscal Year Ended June 30, 2023**

Kentucky Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023			Pension Expense			Outstanding Balance of Deferred Outflow of Resources			Outstanding Balance of Deferred Inflow of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30						
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Net Employer Pension Expense	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Resources	Liability Experience	Assumption Change	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027
																	(24)	(25)	(26)	(27)
(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(13)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1430	EASTERN KY UNIV	\$ 2,597,878	\$ 3,565,351	\$ 1,814,091	\$ 124,179	\$ (244,740)	\$ (120,561)	\$ (120,561)	\$ 432,252	\$ 1,823	\$ 444,075	\$ 9,364	\$ 71,211	\$ 444,986	\$ 251,264	\$ 778,825	\$ (349,573)	\$ (61,659)	\$ 97,933	\$ (31,651)
1440	MOREHEAD STATE UNIVERSITY	699,498	959,998	488,458	33,436	(106,214)	(72,778)	(72,778)	116,387	-	116,387	2,521	19,174	119,816	153,253	153,253	(38,165)	(16,602)	26,369	(8,468)
1445	MURRAY STATE UNIV	1,144,938	1,571,323	799,507	54,728	(240,054)	(185,326)	(185,326)	190,502	-	190,502	4,127	31,384	196,114	153,646	385,271	(196,995)	(27,174)	43,161	(13,861)
1450	NORTHERN KY UNIVERSITY	1,673,744	2,297,061	1,168,771	80,005	66,341	146,346	146,346	276,489	7,533	284,022	6,033	45,879	286,092	10,562	349,164	(16,533)	(97,725)	63,096	(20,262)
1465	WESTERN KENTUCKY UNIV	2,024,083	2,777,869	1,413,412	96,751	(304,075)	(207,324)	(207,324)	336,781	-	336,781	7,296	55,482	346,701	230,212	639,691	(106,669)	(48,040)	76,302	(24,503)
1801	KENTUCKY STATE UNIVERSITY	359,175	492,936	250,811	17,169	(18,316)	(1,147)	(1,147)	59,762	2,261	62,023	1,295	9,345	61,522	68,287	140,949	(79,592)	(8,252)	13,540	(4,348)
31040	ATTORNEYS GENERALS OFFICE	2,084,178	2,819,173	1,434,427	98,190	(69,852)	48,638	48,638	241,798	15,912	257,710	7,404	56,307	351,856	229,223	644,790	(200,905)	(48,754)	77,437	(24,868)
31095	DEPT MILITARY AFFAIRS	4,398,395	6,036,396	3,071,388	210,243	(128,388)	81,855	81,855	731,824	-	731,824	15,854	120,565	753,393	613,255	953,417	(229,769)	(104,193)	165,808	(53,248)
35615	TRAN DEPT OF AVIATION	379,711	521,119	265,151	18,150	41,780	59,930	59,930	63,179	38,386	101,565	1,369	10,408	65,040	361	77,178	23,682	(9,012)	14,314	(4,597)
39079	COMMONWEALTH OF TECHNOL	549,422	754,032	383,660	26,262	(38,597)	(12,335)	(12,335)	40,417	-	40,417	1,200	15,060	94,119	22,511	133,661	(43,265)	(13,040)	20,712	(6,651)
50660	DEPT OF FISH & WILDLIFE	12,066,722	16,560,478	8,426,160	576,790	(638,298)	(61,508)	(61,508)	2,007,775	18,457	2,026,232	43,495	330,762	2,066,886	814,448	3,255,591	(1,252,907)	(286,395)	454,883	(146,083)
50665	COMM KY HORSE PARK	731,489	1,003,902	510,797	34,965	(4,707)	30,258	30,258	121,710	8,691	130,401	2,697	20,051	125,295	1,569	149,552	(20,508)	(17,361)	27,575	(8,856)
50670	DEPT OF PARKS	2,386,156	3,274,781	1,666,246	114,058	(292,044)	(177,986)	(177,986)	397,025	8,601	405,626	6,601	65,407	408,720	164,198	650,926	(238,332)	(56,634)	89,952	(28,887)
53729	OFF HUMAN RESOURCE MANAGE	4,881,603	6,699,555	3,408,810	233,341	(1,366,939)	(1,133,598)	(1,133,598)	812,234	-	812,234	17,596	133,810	836,160	632,352	1,619,918	(916,749)	(115,861)	184,023	(59,097)
54520	JKPS DEPT OF KY STATE POL	14,037,657	19,265,406	9,802,459	671,000	1,449,385	2,120,385	2,120,385	2,335,680	3,692,273	2,998,955	50,599	384,788	2,404,484	-	2,839,871	133,019	(333,173)	529,182	(169,944)
54523	JKPS OF JUVENILE JUSTICE	40,751,441	55,927,644	28,456,624	1,947,920	1,546,184	3,894,104	3,894,104	6780,499	3,665,816	4,849,615	146,889	1,117,042	6,980,237	180,621	8,424,798	1,348,077	(967,206)	1,556,220	(493,346)
54527	JKPS DEPT OF CORRECTIONS	328,134,786	450,335,124	229,135,660	15,684,852	(1,345,903)	14,338,949	14,338,949	54,593,271	199,186	54,792,457	1,182,765	8,994,537	56,205,587	3,096,282	69,479,171	(15,291,995)	(7,788,039)	12,369,799	(3,972,479)
58076	DEPT OF INSURANCE	580,355	796,485	405,261	27,741	(188,205)	(160,464)	(160,464)	98,563	-	98,563	2,092	15,908	99,408	52,398	169,906	(14,320)	(13,774)	21,878	(7,027)
58680	DEPT OF ALCOHOL & BEVERA	3,538,013	4,852,855	2,469,188	169,021	(485,068)	115,993	115,993	586,346	111,738	698,084	12,746	96,926	605,677	137,276	852,625	(239,107)	(83,925)	133,298	(42,807)
TOTAL		\$ 422,987,244	\$ 580,511,488	\$ 295,370,881	\$ 20,218,801	\$ (1,515,729)	\$ 18,703,072	\$ 18,703,072	\$ 70,379,463	\$ 4,035,898	\$ 74,415,360	\$ 1,524,663	\$ 11,994,546	\$ 72,452,684	\$ 6,126,576	\$ 91,698,469	\$ (18,068,516)	\$ (10,039,292)	\$ 15,945,482	\$ (5,120,783)

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023**

County Employees Retirement System (Non-Hazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
10005	LEGS GENERAL ASSEMBLY	\$ 9,333	0.001374%
20025	JUDL ADM OFF OF THE COURT	15,782,150	2.323480%
39931	JEFFERSON CO CLERK	2,453,213	0.361167%
39932	JEFFERSON CO SHERIFF	718,703	0.105809%
39933	KENTON CO COURT CLERK	405,258	0.059663%
39934	KENTON CO SHERIFF	152,529	0.022456%
39935	CAMPBELL COUNTY CLERK	273,711	0.040296%
39936	CAMPBELL CO SHERIFF	98,370	0.014482%
39937	FAYETTE CO CLERK	867,091	0.127655%
39938	FAYETTE CO SHERIFF	542,668	0.079893%
39939	DAVISS CO CLERK	264,394	0.038925%
39940	DAVISS CO SHERIFF	73,394	0.010805%
39941	PIKE CO CLERK	141,577	0.020843%
39942	PIKE CO SHERIFF	180,681	0.026600%
39943	HARDIN COUNTY CLERK OFFIC	305,331	0.044951%
39944	HARDIN COUNTY SHERIFF	128,066	0.018854%
39945	WARREN COUNTY CLERKS OFF	347,103	0.051101%
39946	WARREN COUNTY SHERIFF	494,822	0.072849%
39947	BOONE COUNTY CLERK	340,517	0.050132%
39948	BOONE COUNTY SHERIFF	116,080	0.017090%
39949	CHRISTIAN COUNTY CLERK	145,313	0.021393%
39950	CHRISTIAN COUNTY SHERIFF	572,715	0.084316%
39951	MADISON COUNTY CLERK	251,436	0.037017%
39952	MADISON COUNTY SHERIFF	87,188	0.012836%
39961	BULLITT COUNTY CLERK	299,762	0.044132%
39962	BULLITT CO SHERIFF	359,231	0.052887%
116A	WAYNE COUNTY ATTORNEY	24,633	0.003627%
A051	HENDERSON CO TOURIST COMM	13,211	0.001945%
A073	HOUSING AUTH OF PADUCAH	359,763	0.052965%
A087	Reid Village Water District	3,665	0.000540%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
A156	CITY OF ANCHORAGE	132,282	0.019475%
AB19	BELLEVUE/DAYTON FIRE	10,071	0.001483%
B008	BURLINGTON FIRE PRO DIST	13,469	0.001983%
B010	HOUSING AUTHORITY OF CATLETTSBURG	63,037	0.009280%
B015	CITY OF HILLVIEW	158,257	0.023299%
B017	PENNYRILE EMER ASST CTR	67,539	0.009943%
B018	W KY ED COOPERATIVE	31,519	0.004640%
B023	CITY OF LONDON TOURISM	141,602	0.020847%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	77,880	0.011466%
B030	OWENBORO/DAV CO ECO DEV	30,777	0.004531%
B035	GTR FLEMING CO WATER COMM	25,751	0.003791%
B038	CITY OF HICKMAN	142,958	0.021047%
B042	HOUSING AUTH OF MAYFIELD	137,710	0.020274%
B043	GRAYSON CO CONSERV DIST	6,664	0.000981%
B045	CITY OF BELLEFONTE	555	0.000082%
B048	CITY OF HARLAN	234,753	0.034561%
B051	HENDERSON CITY/CO PLANNIN	85,988	0.012659%
B052	HENRY CO WATER DIST #2	239,535	0.035265%
B054	CITY OF NORTONVILLE	54,499	0.008023%
B058	JOHNSON CO FISCAL COURT	460,211	0.067753%
B061	KNOX CO UTILITIES COMM	87,222	0.012841%
B072	LAKE BARKLEY TOUR COMM	11,583	0.001705%
B078	MARION CO WATER DISTRICT	123,523	0.018185%
B084	N MERCER WATER DISTRICT	144,301	0.021244%
B087	MONTGOMERY CO FIRE DIST	575,036	0.084658%
B097	KY RIVER REGIONAL JAIL	263,696	0.038822%
B098	PIKE CO SENIOR CITIZEN PR	44,839	0.006601%
B100	CITY OF SCIENCE HILL	26,948	0.003967%
B104	RUSSELL CO AMBULANCE SER	197,996	0.029149%
B106	NORTH SHELBY WATER CO	143,391	0.021110%
B109	CAMPBELL/TAYLOR CO I D A	23,112	0.003403%
B113	UNION CO ECONOMIC DEVELOP	21,694	0.003194%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
 Schedule A - Schedule Of Employer Allocations
 Fiscal Year Ended June 30, 2023
 (Continued)**

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
B116	MONTICELLO/WAYNE TELE BOA	63,930	0.009412%
B118	WHITLEY CO CONSERV DIST	3,955	0.000582%
B124	HOPKINS-CHRIST CO PLANNIN	225,263	0.033164%
B156	LOU POLICE RETIRE FUND	27,437	0.004039%
B179	HOUSING AUTH OF BENTON	53,204	0.007833%
B230	RIVERPARK CTR OWENSBORO	127,616	0.018788%
B259	CITY OF LUDLOW	70,482	0.010376%
B356	CITY OF DOUGLASS HILLS	55,395	0.008155%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	190,992	0.028118%
B656	LOUISVILLE AIRPORT AUTHOR	1,879,507	0.276705%
B756	LEGAL AID SOCIETY INC	720,921	0.106135%
B856	JEFF CO SOIL/CONSER DIST	6,397	0.000942%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	38,748	0.005705%
C045	GREENUP COUNTY PUBLIC LIBRARY	46,031	0.006777%
C079	JONATHAN CREEK WATER DIST	75,880	0.011171%
C087	CITY OF JEFFERSONVILLE	50,563	0.007444%
C105	CITY OF SADIEVILLE	8,613	0.001268%
C106	CITY OF SIMPSONVILLE	97,196	0.014309%
C118	HOUSING AUTH OF CORBIN	72,403	0.010659%
C230	HOUSING AUTH OF OWENSBORO	305,892	0.045034%
C256	LOUISVILLE/JEFF CO METRO	39,739,182	5.850482%
D017	CALDWELL CO WATER DISTRIC	53,860	0.007929%
D025	WINCHESTER-CLARK COUNTY TOURISM	16,802	0.002474%
D052	CITY OF PLEASUREVILLE	7,961	0.001172%
D054	CITY OF HANSON	4,922	0.000725%
D071	CITY OF LEWISBURG	45,522	0.006702%
D079	NORTH MARSHALL WATER DIST	161,955	0.023843%
D084	GTR H/MERCER PL&ZONING CO	17,350	0.002554%
D098	CITY OF COAL RUN VILLAGE	49,486	0.007285%
D113	UNION CO WATER DISTRICT	63,434	0.009339%
D118	WHITLEY CO WATER DIST	71,801	0.010571%
D135	WESTERN FLEMING WATER DIS	74,790	0.011011%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
G015	ZONETON FIRE PROT DIST	22,847	0.003364%
G090	NELSON CO. DISPATCH	139,820	0.020585%
GS06	SHELBY CO SUB FIRE DIST	18,608	0.002740%
J001	ADAIR CO BD OF EDUCATION	1,055,657	0.155416%
J002	CITY OF SCOTTSVILLE	479,968	0.070662%
J003	CITY OF LAWRENCEBURG	565,514	0.083256%
J004	BALLARD CO BD OF ED	483,181	0.071135%
J005	GLASGOW BD OF EDUCATION	646,187	0.095133%
J006	BATH CO BD OF EDUC	669,996	0.098638%
J007	CITY OF MIDDLESBORO	313,810	0.046200%
J008	BOONE CO WATER DISTRICT	369,899	0.054457%
J009	BOURBON CO BD OF EDUCATIO	1,094,861	0.161188%
J010	FAIRVIEW BD OF EDUCATION	211,509	0.031139%
J011	DANVILLE CITY BD OF ED	643,570	0.094748%
J012	BRACKEN CO BD OF EDUC	398,503	0.058668%
J013	BREATHITT CO BD OF ED	636,123	0.093651%
J014	BRECKINRIDGE CO BD OF ED	991,900	0.146029%
J015	BULLITT CO BD OF ED	3,914,328	0.576275%
J016	BUTLER CO BD OF ED	695,779	0.102434%
J017	CALDWELL CO BD EDUCATION	676,937	0.099660%
J018	CALLOWAY CO BD OF EDUC	922,476	0.135809%
J019	SANITATION DISTRICT N0 1	3,213,055	0.473032%
J021	CARROLL CO BD OF ED	1,070,805	0.157646%
J022	CARTER CO BD OF ED	1,481,518	0.218112%
J023	CASEY CO BD OF ED	939,396	0.138300%
J024	CITY OF HOPKINSVILLE	1,533,741	0.225800%
J025	CLARK CO BD OF ED	1,962,159	0.288873%
J026	CLAY CO BD OF ED	990,442	0.145815%
J027	CLINTON CO BD OF ED	595,896	0.087729%
J028	CRITTENDEN CO BD OF ED	482,263	0.071000%
J029	CUMBERLAND CO BD OF ED	402,296	0.059227%
J030	DAVISS CO LIBRARY DIST	431,550	0.063534%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J031	EDMONSON CO BD OF EDUC	707,693	0.104188%
J032	ELLIOTT CO BD OF ED	341,979	0.050347%
J033	ESTILL CO CONSERVATION DI	20,186	0.002972%
J034	GREATER LEX CONV&VISITOR	392,769	0.057824%
J035	FLEMING CO BD OF ED	641,475	0.094439%
J037	CITY OF FRANKFORT	1,887,005	0.277809%
J038	FULTON COUNTY BD OF EDUC	175,852	0.025889%
J039	GALLATIN CO BD OF EDUC	580,899	0.085521%
J040	CITY OF LANCASTER	240,385	0.035390%
J041	WILLIAMSTOWN INDEPNDNT SC	356,625	0.052503%
J042	GRAVES CO LIBRARY	56,749	0.008355%
J043	GRAYSON CO BD OF ED	1,570,363	0.231192%
J044	GREEN CO BD OF EDUCATION	613,565	0.090330%
J045	RUSSELL INDPT BD OF ED	752,010	0.110712%
J046	HANCOCK CO BD EDUCATION	744,870	0.109661%
J047	HARDIN CO SOIL CN DIST	14,602	0.002150%
J048	HARLAN CO BD OF EDUCATION	1,667,334	0.245468%
J049	HARRISON CO BD OF ED	1,004,742	0.147920%
J050	HART CO BD OF ED	897,558	0.132140%
J051	HENDERSON PUBLIC LIBRARY	292,464	0.043057%
J052	EMINENCE INDEP BD OF EDUC	316,905	0.046655%
J053	HICKMAN CO BD OF ED	231,925	0.034144%
J054	HOPKINS CO BD OF ED	2,232,693	0.328702%
J055	JACKSON CO BD OF ED	677,845	0.099794%
J056	JEFF CO METRO SEWER DIST	12,699,877	1.869701%
J057	JESSAMINE CO BD OF ED	3,184,447	0.468821%
J058	PAINTSVILLE GAS/WATER SYS	456,237	0.067168%
J059	KENTON COUNTY AIRPORT BD	6,532,678	0.961754%
J060	KNOTT CO BD OF EDUCATION	861,293	0.126801%
J061	KNOX CO BD OF EDUCATION	1,638,015	0.241152%
J062	LARUE CO PUBLIC LIBRARY	35,150	0.005175%
J063	CITY OF LONDON	534,223	0.078649%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J064	LAWRENCE CO BD OF ED	872,290	0.128420%
J065	LEE CO BD OF ED	380,467	0.056013%
J066	LESLIE CO BD OF ED	660,336	0.097216%
J067	CITY OF WHITESBURG	212,245	0.031247%
J068	ELEC PLT BD OF VANCEBURG	226,025	0.033276%
J069	LINCOLN CO BD OF EDUC	1,309,239	0.192749%
J070	LIVINGSTON CO BD OF ED	522,449	0.076916%
J071	LOGAN CO BD OF EDUCATION	970,979	0.142949%
J072	LYON CO. PUBLIC LIBRARY	33,949	0.004998%
J073	PADUCAH WATER WORKS	800,572	0.117862%
J074	MCCREARY CO BD OF EDUCATN	1,234,015	0.181674%
J075	MCLEAN CO BD OF ED	487,276	0.071738%
J076	MADISON CO BD OF ED	3,767,739	0.554694%
J077	MAGOFFIN CO BD OF ED	816,987	0.120278%
J078	MARION CO BD OF EDUCATION	1,010,002	0.148694%
J079	MARSHALL COUNTY BD OF ED	1,539,029	0.226579%
J080	MARTIN CO BD OF ED	799,908	0.117764%
J081	MASON CO BD OF ED	910,276	0.134013%
J082	MEADE CO PUBLIC LIBRARY	97,397	0.014339%
J083	MENIFEE CO BD OF ED	394,063	0.058015%
J084	CITY OF HARRODSBURG	678,380	0.099872%
J085	METCALFE CO BD OF ED	595,659	0.087694%
J086	MONROE CO BOARD OF ED	903,434	0.133005%
J087	MT STERLING WATER WORKS	423,140	0.062296%
J088	MORGAN CO BD OF EDUCATION	733,988	0.108059%
J089	MUHLENBERG CO LIB BD DIST	122,877	0.018090%
J090	CITY OF BARDSTOWN	1,452,853	0.213892%
J091	NICHOLAS CO BD OF ED	387,764	0.057087%
J092	OHIO CO BD OF ED	1,295,116	0.190670%
J093	OLDHAM COUNTY BD OF ED	3,959,766	0.582965%
J094	OWEN CO BD OF ED	739,617	0.108888%
J095	OWSLEY CO BD OF EDUCATION	488,528	0.071922%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J096	PENDLETON CO BD OF ED	773,151	0.113825%
J097	HAZARD CITY SCHOOLS	421,616	0.062071%
J098	PIKE CO BD OF EDUCATION	3,450,641	0.508010%
J099	POWELL CO BD OF EDUCATION	789,052	0.116166%
J100	CITY OF SOMERSET	1,619,060	0.238361%
J101	ROBERTSON CO BD OF ED	184,379	0.027145%
J102	ROCKCASTLE CO BD OF ED	1,046,189	0.154022%
J103	ROWAN CO BD OF ED	1,237,082	0.182126%
J104	RUSSELL CO BD OF ED	1,212,705	0.178537%
J105	SCOTT CO BOARD OF ED	3,499,167	0.515154%
J106	SHELBY CO LIBRARY	100,078	0.014734%
J107	SIMPSON CO BD OF ED	1,093,853	0.161039%
J108	SPENCER CO BD OF EDUC	1,239,819	0.182529%
J109	TAYLOR CO BD OF ED	1,264,309	0.186134%
J110	TODD CO BD OF ED	920,858	0.135571%
J111	TRIGG CO BD OF ED	705,250	0.103828%
J112	TRIMBLE CO BD OF ED	454,022	0.066842%
J113	CITY OF MORGANFIELD	502,506	0.073980%
J115	SPRINGFIELD WATER & SEWER	224,091	0.032991%
J117	CITY OF SEBREE	65,886	0.009700%
J118	CITY OF CORBIN	467,945	0.068892%
J119	WOLFE CO BD OF EDUCATION	502,009	0.073907%
J120	WOODFORD CO BD OF ED	1,526,168	0.224685%
J124	PENNYRILE NAR TASK FORCE	7,301	0.001075%
J134	LEX-FAY CO HUM RIGHTS COM	40,278	0.005930%
J135	FLEMING CO EMS	164,693	0.024246%
J154	CITY OF EARLINGTON	46,810	0.006891%
J156	CITY OF JEFFERSONTOWN	995,892	0.146617%
J178	LEBANON HOUSING AUTHORITY	54,892	0.008081%
J179	MARSHALL CO TOURIST COMM	15,795	0.002325%
J190	CITY OF BLOOMFIELD	52,744	0.007765%
J200	SOMERSET-PULASKI CONV & V	36,139	0.005321%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J203	FRONTIER HOUSING INC	57,988	0.008537%
J205	GEORGETOWN-SCOTT CO P COM	127,668	0.018796%
J210	BOYD CO AMBULANCE SERVICE	15,999	0.002355%
J214	COMM ACTION SOUTHERN KY	1,215,381	0.178931%
J217	CITY OF PROVIDENCE	421,154	0.062003%
J219	CAMPBELL CO PUBLIC LIBRAR	455,749	0.067096%
J224	HOUSING AUTH OF HOPKINSVL	127,935	0.018835%
J234	LFUC HOUSING AUTHORITY	810,935	0.119388%
J256	CITY OF ST MATTHEWS	368,546	0.054258%
J259	CITY OF PARK HILLS	29,632	0.004363%
J310	CANNONSBURG WATER DIST	120,977	0.017811%
J314	BOWL GRN WARREN AIRPRT BD	64,692	0.009524%
J317	PROVIDENCE MUN HOUSING AU	41,202	0.006066%
J319	CITY OF ALEXANDRIA	143,656	0.021149%
J324	CITY OF OAK GROVE	271,314	0.039943%
J334	CENTRAL KY ED COOPERATIVE	29,096	0.004284%
J356	CITY OF WEST BUECHEL	45,872	0.006753%
J359	CITY OF FORT WRIGHT	104,519	0.015387%
J405	GEORGETOWN HOUSING AUTHOR	96,364	0.014187%
J414	WARREN CO PLANNING COMM	180,051	0.026507%
J417	WEBSTER CO CONSER DIST	20,939	0.003083%
J419	CITY OF COLD SPRING	118,365	0.017426%
J424	CITY OF CROFTON	2,352	0.000346%
J434	KY LEAGUE OF CITIES	1,545,277	0.227499%
J456	CITY OF SHIVELY	202,381	0.029795%
J459	N KY AREA PLAN COMMISSION	637,963	0.093922%
J510	CITY OF CATLETTSBURG	108,451	0.015966%
J514	BARREN RIVER AREA DEV	460,792	0.067839%
J519	NORTHERN KY COOP ED SER	266,938	0.039299%
J524	HOPKINSVILLE S W AUTHORI	615,036	0.090547%
J534	BLUEGRASS AREA DEV DISRIC	657,287	0.096767%
J556	LOUISVILLE CONV BUREAU	1,206,788	0.177666%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J559	CITY OF CRESCENT SPRINGS	56,093	0.008258%
J610	BOYD CO CONSERVATION DIST	10,809	0.001591%
J614	BOWL GRN CONV & VISIT BUR	99,387	0.014632%
J619	CITY OF FORT THOMAS	457,917	0.067415%
J656	OHIO VALLEY ED COOP	1,026,259	0.151088%
J710	BIG SANDY WATER DISTRICT	66,246	0.009753%
J714	BOWLING GR/WARREN COMM ED	112,141	0.016510%
J719	CITY OF SOUTHGATE	67,570	0.009948%
J756	CITY OF PROSPECT	79,666	0.011729%
J759	N KY COMMUNITY ACT COMM	1,025,566	0.150986%
J810	HOUSING AUTH OF ASHLAND	157,579	0.023199%
J814	HOUSING AUTH BOWLING GRN	394,484	0.058077%
J819	CITY OF BELLEVUE	155,490	0.022892%
J834	KY LEGAL SERVICE PROGRAMS	155,996	0.022966%
J856	LOUISVILLE WATER COMPANY	8,098,105	1.192219%
J859	CITY OF VILLA HILLS	103,934	0.015301%
J910	SANITATION DISTRICT #4	132,953	0.019574%
J914	BOWLING GRN HUM RIGHT COM	18,474	0.002720%
J919	CITY OF DAYTON	110,540	0.016274%
J956	OKOLONA FIRE DISTRICT	63,092	0.009289%
J959	CITY OF INDEPENDENCE	263,133	0.038739%
K001	CITY OF COLUMBIA	204,279	0.030074%
K002	ALLEN CO BD OF ED	978,627	0.144075%
K003	ANDERSON CO BD OF ED	1,177,871	0.173408%
K004	CITY OF WICKLIFFE	55,322	0.008145%
K005	BARREN CO BD OF EDUCATION	1,817,636	0.267596%
K006	CITY OF OWINGSVILLE	134,659	0.019825%
K007	BELL CO BD OF ED	1,036,830	0.152644%
K009	PARIS BD OF EDUCATION	345,393	0.050849%
K010	CITY OF ASHLAND	2,414,494	0.355467%
K011	CITY OF DANVILLE	1,224,240	0.180235%
K012	AUGUSTA BD OF ED	91,116	0.013414%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
K013	JACKSON CITY SCHOOLS	138,747	0.020427%
K014	CLOVERPORT INDEPENDENT SC	120,637	0.017760%
K015	BULLITT CO PUBLIC LIBRARY	508,831	0.074911%
K016	CITY OF MORGANTOWN	229,647	0.033809%
K017	GEORGE COON PUBLIC LIBRAR	31,228	0.004597%
K018	CITY OF MURRAY	1,069,770	0.157494%
K019	CITY OF NEWPORT	721,927	0.106284%
K020	CARLISLE CO BD OF ED	231,354	0.034060%
K021	CARROLL CO PUBLIC LIBRARY	92,128	0.013563%
K022	CARTER CO EMER AMBUL DIST	386,467	0.056897%
K023	CASEY CO AMBULANCE SERV	141,613	0.020849%
K025	CLARK CO LIBRARY BD	191,493	0.028192%
K026	CITY OF MANCHESTER	231,540	0.034088%
K027	CLINTON CO PUBLIC LIBRARY	17,054	0.002511%
K028	CITY OF MARION	208,081	0.030634%
K029	CITY OF BURKESVILLE	164,703	0.024248%
K030	OWENSBORO BD OF ED	2,348,949	0.345817%
K033	ESTILL CO BD OF EDUCATION	761,433	0.112100%
K034	LEX/FAYETTE URBAN CO GOVT	21,056,757	3.100018%
K035	LICKING VALLEY COM ACTION	468,556	0.068982%
K036	FLOYD CO SCHOOLS	2,786,025	0.410164%
K038	FULTON CITY SCHOOLS	166,140	0.024459%
K039	GALLATIN CO PUBLIC LIB	50,705	0.007465%
K040	GARRARD CO BD OF ED	871,605	0.128319%
K041	CITY OF WILLIAMSTOWN	508,955	0.074929%
K042	GRAVES CO BD OF ED	1,362,711	0.200621%
K043	CITY OF LEITCHFIELD	344,746	0.050754%
K044	CITY OF GREENSBURG	207,327	0.030523%
K045	GREENUP CO BD OF ED	994,604	0.146428%
K046	CITY OF HAWESVILLE	88,561	0.013038%
K047	HARDIN CO BD OF ED	5,540,976	0.815754%
K048	HARLAN INDEPENDENT SCHOOL	212,537	0.031290%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
K049	CITY OF CYNTHIANA	403,425	0.059393%
K050	CAVERNA INDEPENDENT SCH	323,481	0.047624%
K052	HENRY CO BD OF EDUCATION	759,805	0.111860%
K057	JESSAMINE CO PUBLIC LIBRA	461,416	0.067931%
K058	JOHNSON CO BD OF ED	1,131,857	0.166634%
K060	LKLP COMM ACTION COUNCIL	2,401,447	0.353546%
K061	BARBOURVILLE CITY SCHOOLS	139,100	0.020479%
K062	LARUE CO BD OF EDUCATION	747,111	0.109991%
K063	LONDON UTILITY COMM	384,461	0.056601%
K064	CITY OF LOUISA	144,807	0.021319%
K065	CITY OF BEATTYVILLE	162,444	0.023915%
K066	LESLIE CO PUBLIC LIBRARY	48,493	0.007139%
K067	LETCHER CO BD OF ED	1,023,838	0.150732%
K068	LEWIS CO BD OF ED	682,889	0.100536%
K069	LINCOLN CO PUBLIC LIBRARY	52,201	0.007685%
K070	LIVINGSTON CO CONSERV DIS	12,784	0.001882%
K071	CITY OF RUSSELLVILLE	541,139	0.079668%
K072	LYON CO BD OF EDUCATION	355,337	0.052313%
K073	PADUCAH BOARD OF ED	1,168,429	0.172018%
K074	MCCREARY CO WATER DIST	350,857	0.051654%
K075	CITY OF CALHOUN	52,657	0.007752%
K077	MAGOFFIN CO LIBRARY	10,547	0.001553%
K078	CITY OF LEBANON	439,599	0.064719%
K079	CITY OF BENTON	376,353	0.055407%
K080	MARTIN COUNTY LIBRARY	32,694	0.004813%
K082	CITY OF MULDRAUGH	80,248	0.011814%
K083	CITY OF FRENCHBURG	74,061	0.010903%
K085	METCALFE HEALTH CARE CTN	419,080	0.061698%
K086	MONROE CO CONSERV DIST	15,805	0.002327%
K087	MONTGOMERY CO BD OF ED	1,433,406	0.211029%
K088	GATEWAY COMM SER ORGANIZ	1,665,756	0.245236%
K089	MUHLENBERG CO BD OF ED	1,893,978	0.278835%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
K090	NELSON COUNTY BD OF ED	1,755,531	0.258453%
K091	CITY OF CARLISLE	221,875	0.032665%
K092	OHIO CO LIBRARY	89,142	0.013124%
K093	OLDHAM CO LIBRARY BD	204,343	0.030084%
K094	OWEN CO PUBLIC LIBRARY	49,230	0.007248%
K095	OWSLEY CO PUBLIC LIBRARY	14,742	0.002170%
K096	PENDLETON CO LIBRARY	75,909	0.011175%
K097	PERRY CO BD OF EDUCATION	1,542,134	0.227036%
K098	PIKEVILLE INDEPENDENT SCH	287,327	0.042301%
K099	CITY OF STANTON	60,562	0.008916%
K100	SOMERSET BD OF EDUCATION	482,038	0.070967%
K101	CITY OF MOUNT OLIVET	5,068	0.000746%
K102	ROCKCASTLE CONSERV DIST	7,310	0.001076%
K103	CITY OF MOREHEAD	404,517	0.059554%
K104	RUSSELL CO CONS DIST	2,133	0.000314%
K105	CITY OF GEORGETOWN	990,081	0.145762%
K106	CITY OF SHELBYVILLE	420,942	0.061972%
K107	FRANKLIN/SIMPSON PARKS BD	38,353	0.005646%
K108	CITY OF TAYLORSVILLE	224,556	0.033060%
K109	CAMPBELLSVLE MUN WTR&SEWR	451,442	0.066462%
K110	TODD COUNTY WATER DIST	95,507	0.014061%
K111	CITY OF CADIZ	232,922	0.034291%
K112	TRIMBLE CO LIBRARY	61,936	0.009118%
K113	UNION CO BD OF EDUCATION	904,106	0.133104%
K114	CITY OF BOWLING GREEN	2,994,734	0.440891%
K115	CITY OF SPRINGFIELD	205,168	0.030205%
K116	WAYNE CO BD OF ED	1,278,866	0.188277%
K117	WEBSTER CO PUBLIC LIBRARY	40,412	0.005950%
K118	WHITLEY CO BD OF ED	1,689,844	0.248782%
K119	WOLFE COUNTY LIBRARY	15,678	0.002308%
K120	CITY OF VERSAILLES	627,031	0.092313%
K137	KY MAGISTRATES/COMM ASSOC	55,523	0.008174%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
K141	GRANT CO PLANNING COMM	12,649	0.001862%
K181	WESTERN LEWIS-RECTORVILLE	58,515	0.008615%
K214	GREEN RIVER EDUC COOP	48,863	0.007194%
K219	NORTHERN KY WATER SER DIS	2,395,452	0.352663%
K237	KY CO JUDGE/EX ASSOC	53,361	0.007856%
K256	JEFFERSONTOWN FIRE DIST	31,450	0.004630%
K314	KY LEGAL AID	650,399	0.095753%
K315	MT WASHINGTON FIRE P DIST	15,783	0.002324%
K319	CITY OF SILVER GROVE	38,582	0.005680%
K337	KY COUNCIL OF ADD'S	5,575	0.000821%
K356	ST MATTHEWS FIRE DIST.	17,618	0.002594%
K419	ALEXANDRIA FIRE DISTRICT	15,946	0.002348%
K459	CITY OF LAKESIDE PARK	20,544	0.003024%
K519	CITY OF MELBOURNE	8,884	0.001308%
K559	CITY OF TAYLOR MILL	125,218	0.018435%
K614	WARREN CO PUBLIC LIBRARY	458,851	0.067553%
K619	CAMPBELL CO CONS DISPATCH	436,238	0.064224%
K659	CITY OF EDGEWOOD	241,213	0.035512%
K719	CENTRAL CAMPBELL CO FIRE	8,001	0.001178%
K759	LAKESIDE/CRESTVIEWHLS POL	15,927	0.002345%
K856	HIGHVIEW FIRE DISTRICT	29,169	0.004294%
K859	CITY OF FORT MITCHELL	180,734	0.026608%
K959	HOUSING AUTH OF COVINGTON	380,747	0.056054%
L002	ALLEN CO CONSERVATION DIS	17,511	0.002578%
L003	ANDERSON PUBLIC LIBRARY	118,810	0.017491%
L004	CITY OF BARLOW	9,129	0.001344%
L005	CITY OF GLASGOW	878,073	0.129272%
L006	BATH CO WATER DISTRICT	82,087	0.012085%
L007	BELL CO COURT CLERK	68,466	0.010080%
L008	BOONE CO BD OF ED	7,760,344	1.142493%
L009	CITY OF PARIS	1,281,742	0.188701%
L010	FIVCO AREA DEVELOPMT DIST	311,913	0.045920%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
L012	BRACKEN COUNTY PUB LIBRAR	30,169	0.004442%
L013	BREATHITT CO PUBLIC LIB	47,088	0.006932%
L014	BRECKINRIDGE CO CLERK OFF	79,020	0.011633%
L015	CITY OF MT WASHINGTON	639,684	0.094176%
L016	BUTLER CO AMBULANCE SVC	173,296	0.025513%
L018	MURRAY PUBLIC SCHOOLS	1,135,922	0.167233%
L021	CITY OF CARROLLTON	363,964	0.053583%
L022	NORTHEAST KY CAA	790,767	0.116418%
L023	CITY OF LIBERTY	239,045	0.035193%
L024	HOPKINSVLE CHRIST LIBRARY	86,664	0.012759%
L025	CITY OF WINCHESTER	663,137	0.097628%
L026	DANIEL BOONE COMM AGENCY	956,555	0.140826%
L027	CITY OF ALBANY	293,966	0.043278%
L028	CRITTENDEN/LIV CO WAT DIS	120,020	0.017670%
L029	CUMBERLAND CO SOIL & WAT	8,611	0.001268%
L031	EDMONSON CO AMBULANCE DIS	87,486	0.012880%
L032	SANDY HOOK WATER DISTRICT	54,370	0.008004%
L033	CITY OF IRVINE	148,029	0.021793%
L035	CITY OF FLEMINGSBURG	157,675	0.023213%
L036	FLOYD CO LIBRARY	113,954	0.016777%
L038	FULTON CO LIBRARY	33,291	0.004901%
L039	CITY OF WARSAW	78,528	0.011561%
L041	GRANT CO PUBLIC LIBRARY	86,099	0.012676%
L042	MAYFIELD CITY SCHOOLS	952,316	0.140202%
L043	LEITCHFIELD UTILITY COMM	354,298	0.052160%
L044	GREEN CO AMBULANCE SVC	91,736	0.013506%
L045	RACELAND BOARD OF EDUC	305,238	0.044938%
L046	HANCOCK CO PUBLIC LIBRARY	67,684	0.009965%
L049	CYNTHIANA/HARRISON LIBRAR	51,380	0.007564%
L050	CITY OF MUNFORDVILLE	46,205	0.006802%
L051	HENDERSON CO WATER DIST	111,154	0.016364%
L052	CITY OF EMINENCE	82,444	0.012138%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
L054	DAWSON SPRINGS PUBLIC SCH	189,201	0.027854%
L057	CITY OF NICHOLASVILLE	1,595,210	0.234850%
L058	PAINTSVILLE BD OF ED	218,056	0.032103%
L060	KNOTT CO SOIL CONV DIST	8,394	0.001236%
L061	CITY OF BARBOURVILLE	190,126	0.027991%
L062	CITY OF HODGENVILLE	287,683	0.042353%
L063	LAUREL CO PUBLIC LIB DIST	219,711	0.032346%
L064	LOUISA WATER & SEWER COMM	131,322	0.019334%
L065	LEE CO PUBLIC LIBRARY	30,237	0.004452%
L066	CITY OF HYDEN	30,585	0.004503%
L067	LETCHER COUNTY CONS DIST	12,458	0.001834%
L068	HOUSING AUTH OF VANCEBURG	20,505	0.003019%
L069	STANFORD WATER COMMISSION	148,146	0.021810%
L071	RUSSELLVILLE CITY SCHOOLS	369,002	0.054325%
L072	CITY OF EDDYVILLE	99,604	0.014664%
L073	CITY OF PADUCAH	2,164,053	0.318596%
L074	HOUSING AUTH MCREARY CO	35,687	0.005254%
L075	CITY OF LIVERMORE	58,804	0.008657%
L076	BEREA BD OF ED	351,756	0.051786%
L077	CITY OF SALYERSVILLE	184,363	0.027142%
L078	MARION FREE PUBLIC LIBRAR	59,350	0.008738%
L079	MARSHALL CO SOIL & WATER	8,970	0.001321%
L080	MARTIN CO CONSERV DIST	4,231	0.000623%
L082	MEADE CO BD OF ED	1,674,939	0.246588%
L083	MENIFEE CO PUBLIC LIBRARY	12,919	0.001902%
L084	BURGIN INDEPENDENT SCH	130,425	0.019201%
L085	METCALFE CO PUBLIC LIB	36,057	0.005308%
L086	CITY OF TOMPKINSVILLE	207,043	0.030481%
L087	MONTGOMERY CO SAN DIST #2	23,488	0.003458%
L088	MORGAN COUNTY LIBRARY	35,863	0.005280%
L090	CITY OF NEW HAVEN	24,057	0.003542%
L091	NICHOLAS COUNTY LIBRARY	5,382	0.000792%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
L092	OHIO CO WATER DIST	249,596	0.036746%
L093	LAGRANGE UTILITY COMM	184,122	0.027107%
L096	PENDLETON COUNTY WATER	70,021	0.010309%
L099	POWELLS VALLEY WATER DIST	60,460	0.008901%
L100	SCIENCE HILL BD OF ED	146,727	0.021601%
L102	CITY OF MOUNT VERNON	315,869	0.046503%
L103	MOREHEAD UTILITY PLANT BD	727,277	0.107071%
L104	LAKE CUMBERLAND ADD	614,344	0.090445%
L105	GEORGETOWN/SCOTT CO PARKS	214,716	0.031611%
L106	TRIPLE S PLANNING & ZONIN	42,849	0.006308%
L107	CITY OF FRANKLIN	598,663	0.088136%
L108	SPENCER CO FIRE DIST	19,276	0.002838%
L109	CAMPBELLSVILLE CITY SCHOO	419,418	0.061748%
L110	CITY OF ELKTON	177,686	0.026159%
L111	HOUSING AUTH OF CADIZ	29,854	0.004395%
L112	CITY OF BEDFORD	27,840	0.004099%
L113	UNION CO PLANNING COMM	15,527	0.002286%
L114	WARREN COUNTY BD OF ED	4,893,261	0.720396%
L115	WASHINGTON CO SCHOOLS	688,469	0.101358%
L118	CORBIN BD OF ED	787,769	0.115977%
L119	CITY OF CAMPTON	95,164	0.014010%
L120	FALLING SPRINGS ARTS	124,753	0.018366%
L141	CORINTH WATER DISTRICT	22,550	0.003320%
L156	CITY OF LYNDON	59,365	0.008740%
L159	ELSMERE FIRE PROTECTION	11,940	0.001758%
L256	CITY OF HURSTBOURNE	36,308	0.005345%
L656	FERN CREEK FIRE PROT DIST	60,750	0.008944%
L756	PLEASURE RIDGE PARK FIRE	78,554	0.011565%
L959	NORTHERN KY CONV CTR CORP	328,157	0.048312%
M001	COLUMBIA/ADAIR UTILITIES	245,976	0.036213%
M003	LAWBG-ANDERSON PLAN COMM	4,680	0.000689%
M005	GLASGOW WATER COMPANY	624,318	0.091913%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
M006	GATEWAY AREA DEV DISTRICT	253,263	0.037286%
M007	MIDDLESBORO CITY SCHOOL	379,010	0.055799%
M008	WALTON/VERONA BD OF ED	612,741	0.090209%
M009	PARIS BOURBON CO LIBRARY	90,962	0.013392%
M010	BOYD CO BD OF ED	1,698,554	0.250065%
M011	BOYLE COUNTY BD OF EDUC	724,599	0.106677%
M012	EAST PENDLETON WATER DIST	82,479	0.012143%
M013	BREATHITT CO SOIL CONSERV	6,281	0.000925%
M014	CITY OF HARDINSBURG	61,646	0.009076%
M015	BULLITT CO FISCAL COURT	1,644,081	0.242045%
M017	CITY OF FREDONIA	7,446	0.001096%
M018	CALLOWAY CO PUBLIC LIBRAR	81,441	0.011990%
M019	CAMPBELL CO COURTHOUSE	20,100	0.002959%
M020	CITY OF BARDWELL	107,966	0.015895%
M021	CARROLL CO WATER DISTRICT	141,135	0.020778%
M022	CITY OF OLIVE HILL	189,035	0.027830%
M023	E CASEY CO WATER DISTRICT	61,069	0.008991%
M024	CHRISTIAN CO BD OF ED	3,296,128	0.485263%
M025	WINCHESTER MUNICIPAL UTIL	791,251	0.116490%
M026	CLAY COUNTY 911 BOARD	69,810	0.010278%
M027	HOUSING AUTH OF ALBANY	38,793	0.005711%
M029	CUMBERLAND CO FISCAL CT	273,054	0.040200%
M030	DAVISS CO BD OF EDUC	4,486,657	0.660535%
M031	EDMONSON CO CONSERV DIST	6,803	0.001002%
M033	IRVINE MUNICIPAL UTILITY	173,995	0.025616%
M034	FAYETTE CO BD EDUCATION	18,080,561	2.661856%
M035	FLEMING COUNTY LIBRARY	30,724	0.004523%
M037	FRANKLIN CO BD OF ED	2,707,617	0.398621%
M038	HICKMAN/FULTON RIV PRT AU	94,796	0.013956%
M039	GALLATIN CO WATER DIS	64,465	0.009491%
M040	GARRARD CO PUBLIC LIBRARY	46,075	0.006783%
M041	GRANT CO BD OF ED	1,316,524	0.193821%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
M042	CITY OF MAYFIELD	271,214	0.039929%
M043	CITY OF CANEYVILLE	15,029	0.002213%
M044	GREEN/TAYLOR WATER DIST	94,709	0.013943%
M045	CITY OF FLATWOODS	288,497	0.042473%
M046	CITY OF LEWISPORT	163,266	0.024036%
M047	HARDIN CO PUBLIC LIBRARY	82,500	0.012146%
M048	CITY OF BENHAM	33,725	0.004965%
M049	HARRISON CO CONSERVA DIST	16,918	0.002491%
M050	HART CO CONSERVATION DIST	11,370	0.001674%
M051	HENDERSON CO BD OF ED	2,532,874	0.372895%
M052	HENRY CO LIBRARY	46,652	0.006868%
M054	CITY OF DAWSON SPRINGS	142,925	0.021042%
M056	JEFF CO MED CTR STM & CHL	299,695	0.044122%
M057	NICH-VLE/JESS CO PK & REC	100,165	0.014746%
M058	CITY OF PAINTSVILLE	706,854	0.104064%
M059	KENTON COUNTY FISCAL CT	2,654,794	0.390844%
M060	CITY OF HINDMAN	16,628	0.002448%
M061	KNOX CO E M S	339,870	0.050036%
M062	LARUE CO WATER DIST #1	50,798	0.007479%
M064	HOUSING AUTH/ LAWRENCE CO	41,354	0.006088%
M065	LEE CO SOIL CONSERV DIST	6,429	0.000946%
M067	JENKINS BD OF ED	147,093	0.021655%
M068	CITY OF VANCEBURG	89,709	0.013207%
M069	CITY OF STANFORD	41,512	0.006111%
M070	LEDBETTER WATER DISTRICT	67,768	0.009977%
M075	CITY OF SACRAMENTO	44,837	0.006601%
M076	CITY OF RICHMOND	1,535,170	0.226011%
M077	MAGOFFIN CO COURT CLERK	56,380	0.008300%
M078	LEBANON WATER WORKS	221,603	0.032625%
M079	MARSHALL CO REF DISP DIST	151,268	0.022270%
M081	CITY OF MAYSVILLE	808,740	0.119064%
M082	CITY OF BRANDENBURG	115,446	0.016996%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
M084	MERCER CO BOARD OF ED	974,063	0.143404%
M085	CITY OF EDMONTON	203,138	0.029906%
M087	MT STERL/MONTGOMERY LIB	95,984	0.014131%
M088	MORGAN CO CONSERVAT DIST	9,018	0.001328%
M090	BARDSTOWN BD OF ED	1,298,763	0.191206%
M091	NICHOLAS CO WATER DIST	30,022	0.004420%
M092	CITY OF BEAVER DAM	211,545	0.031144%
M093	OLDHAM CO WATER DIST	372,830	0.054889%
M096	CITY OF FALMOUTH	223,546	0.032911%
M097	E KY CONCEN EMPLOY PRO	457,876	0.067409%
M098	PIKE CO HOUSING AUTHORITY	59,614	0.008777%
M099	BEECH FORK WATER COMM	85,703	0.012617%
M100	PULASKI CO BD OF ED	2,953,840	0.434870%
M104	RUSSELL CO PUBLIC LIBRARY	71,220	0.010485%
M105	SCOTT COUNTY LIBRARY	249,097	0.036673%
M106	SHELBY CO BD OF ED	2,585,219	0.380601%
M107	FRANKLIN ELECTRIC PLNT BD	379,948	0.055937%
M108	SPENCER CO PUBLIC LIB	57,429	0.008455%
M109	CITY OF CAMPBELLSVILLE	533,550	0.078550%
M110	CITY OF GUTHRIE	156,600	0.023055%
M111	TRIGG CO CONS DISTRICT	10,206	0.001503%
M112	CITY OF MILTON	73,654	0.010844%
M113	CITY OF STURGIS	174,912	0.025751%
M115	WASHINGTON CO LIBRARY BD	40,641	0.005983%
M116	WAYNE CO PUBLIC LIBRARY	51,067	0.007518%
M117	WEBSTER CO BD OF ED	813,635	0.119785%
M118	WHITLEY CO FISCAL COURT	1,266,788	0.186499%
M119	WOLFE CO FISCAL COURT	336,000	0.049467%
M120	WOODFORD COUNTY LIBRARY	132,098	0.019448%
M215	SHEPHER/BULLIT CO TOURIST	140,403	0.020670%
M315	CITY OF PIONEER VILLAGE	11,546	0.001700%
N001	ADAIR CO CONSERVATION DIS	27,708	0.004079%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
N006	HOUSING AUTH OWINGSVILLE	8,611	0.001268%
N007	PINEVILLE BD OF EDUCATION	164,196	0.024173%
N008	CITY OF FLORENCE	1,369,110	0.201563%
N009	CITY OF MILLERSBURG	15,479	0.002279%
N010	BOYD CO PUBLIC LIBRARY	161,553	0.023784%
N011	CITY OF PERRYVILLE	6,615	0.000974%
N012	CITY OF BROOKSVILLE	53,660	0.007900%
N013	MIDDLE KY COMM ACT PART	526,032	0.077443%
N014	CITY OF IRVINGTON	42,197	0.006212%
N015	BULLITT CO CONSERVAT DIST	8,330	0.001226%
N017	PRINCETON ELECTRIC PL BD	360,727	0.053107%
N018	MURRAY/CALLOWAY CO AIRPRT	11,373	0.001674%
N020	CARLISLE CO SANIT DIST 1	20,777	0.003059%
N021	CARROLLTON UTILITIES COMM	443,700	0.065322%
N022	CITY OF GRAYSON	81,022	0.011928%
N025	EAST CLARK CO WATER DIST	84,337	0.012416%
N029	CUMBERLAND CO PUBLIC LIB	26,508	0.003903%
N033	ESTILL CO WATER DIST NO 1	92,688	0.013646%
N035	HOUSING AUTH FLEMINGSBURG	13,347	0.001965%
N036	PRESTONSBURG CITY UTIL	633,457	0.093259%
N037	FRANKFORT INDEP SCHOOLS	340,210	0.050086%
N038	HOUSING AUTH OF HICKMAN	44,894	0.006609%
N041	BULLOCK PEN WATER DIST	197,699	0.029106%
N042	PURCHASE AREA DEV DIST	553,117	0.081431%
N043	GRAYSON CO LIBRARY	76,039	0.011195%
N045	KENTUCKY ED DEV CORP	200,950	0.029584%
N047	ELIZABETHTOWN BD OF EDUC	741,179	0.109118%
N049	CYNTHIANA HARRISON CO JPC	23,480	0.003457%
N050	CITY OF HORSE CAVE	90,123	0.013268%
N051	CITY OF HENDERSON	1,936,959	0.285163%
N052	CITY OF NEW CASTLE	34,990	0.005151%
N054	CITY OF MADISONVILLE	2,412,414	0.355160%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
 Schedule A - Schedule Of Employer Allocations
 Fiscal Year Ended June 30, 2023
 (Continued)**

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
N057	NICHOLASVILLE HOUSING AUT	14,382	0.002117%
N058	JOHNSON CO LIBRARY	72,586	0.010686%
N060	KNOTT CO WATER & SEWER	166,742	0.024548%
N061	KNOX CO SOIL CONSERV DIS	14,514	0.002137%
N063	CUMBERLAND VAL AREA DEV	254,551	0.037475%
N065	THREE FORKS REG JAIL	329,416	0.048497%
N067	HOUSING ORIENTED MINISTRI	95,624	0.014078%
N068	GAR,QUI,KY-O-HTS WTR DIST	54,137	0.007970%
N069	CITY OF CRAB ORCHARD	12,050	0.001774%
N071	CITY OF AUBURN	93,389	0.013749%
N072	LYON CO AMBULANCE SERVICE	170,137	0.025048%
N075	CITY OF ISLAND	35,181	0.005179%
N076	MADISON CO EMS	22,174	0.003264%
N077	MAGOFFIN CO WATER DIST	91,098	0.013412%
N078	CENTRAL KY COMM ACTION	1,739,997	0.256166%
N079	BENTON ELECTRIC SYSTEM	224,672	0.033077%
N081	BUFFALO TRACE AR DEV DIST	389,694	0.057371%
N082	MEADE CO WATER DISTRICT	112,512	0.016564%
N084	MERCER CO PUBLIC LIBRARY	110,680	0.016295%
N085	METCALFE CO CONSERV DIST	8,476	0.001248%
N087	CITY OF MT STERLING	253,396	0.037305%
N088	MORGAN CO AMBULANCE SERV	109,788	0.016163%
N089	MUHLENBERG CO WATER DIST	195,584	0.028794%
N090	BARDSTOWN-NELSON CO TOURI	65,458	0.009637%
N092	CITY OF HARTFORD	209,092	0.030783%
N093	CITY OF LAGRANGE	212,059	0.031220%
N094	CITY OF OWENTON	16,023	0.002359%
N097	KY VALLEY ED COOPERATIVE	30,871	0.004545%
N098	PIKE CO LIBRARY DISTRICT	218,416	0.032156%
N099	CITY OF CLAY CITY	65,135	0.009589%
N100	CITY OF BURNSIDE	79,693	0.011733%
N103	HOUSING AUTH OF MOREHEAD	100,882	0.014852%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
N104	CITY OF JAMESTOWN	279,033	0.041080%
N106	W SHELBY WATER DISTRICT	58,264	0.008578%
N107	SIMPSON CO CONSER DIST	7,582	0.001116%
N110	LOGAN/TODD REG. WATER COM	154,383	0.022729%
N111	BARKLEY LAKE WATER DIST	159,146	0.023430%
N112	TRIMBLE CO WATER DIST	35,334	0.005202%
N113	UNION CO LIBRARY BD	66,812	0.009836%
N114	BOWLING GRN MUNICIPAL UTI	3,558,478	0.523886%
N115	WASHINGTON CO CONSER DIST	8,413	0.001239%
N116	MONTICELLO UTILITY COMM	291,081	0.042854%
N117	CITY OF DIXON	12,418	0.001828%
N118	CITY OF WILLIAMSBURG	527,341	0.077636%
N119	WOLFE CO CONSER DISTRICT	10,709	0.001577%
N120	WOODFORD CO PLAN ZONING	61,748	0.009091%
N959	N KY CONV & VISITORS BUR	222,854	0.032809%
P001	HOUSING AUTH OF COLUMBIA	22,569	0.003323%
P005	GLASGOW ELECTRIC PLANT BD	1,018,352	0.149924%
P006	BATH COUNTY E.M.S.	77,112	0.011353%
P007	CITY OF PINEVILLE	83,216	0.012251%
P008	BOONE CO PLANNING COMM	260,558	0.038360%
P009	HOUSING AUTHORITY PARIS	43,817	0.006451%
P010	REGIONAL PUBLIC SAFETY	181,664	0.026745%
P011	CITY OF JUNCTION CITY	29,273	0.004310%
P013	CITY OF JACKSON	329,658	0.048533%
P014	BRECKINRIDGE CO PUBLIC LI	66,230	0.009750%
P015	CITY OF LEBANON JUNCTION	69,170	0.010183%
P017	PRINCETON WATER/WASTEWATE	174,359	0.025669%
P018	MURRAY/CALLOWAY TRANS AUT	148,822	0.021910%
P022	RATTLESNAKE RIDGE WATER	151,034	0.022236%
P023	LIBERTY TOURISM	12,944	0.001906%
P025	CLARK CO CONSVATION DIST	5,626	0.000828%
P035	FLEMING CO DISPATCH	42,559	0.006266%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
P037	COMMUNITY ACTION KENTUCKY	204,994	0.030180%
P038	HICKMAN ELECTRIC SYSTEM	103,805	0.015282%
P041	CITY OF DRY RIDGE	83,932	0.012357%
P043	CITY OF CLARKSON	44,953	0.006618%
P045	GREENUP CO ENVIR COMM	37,114	0.005464%
P047	CITY OF WEST POINT	14,337	0.002111%
P048	HARLAN COUNTY C A A	343,044	0.050504%
P049	HOUSING AUTHORITY OF CYNT	99,189	0.014603%
P050	HART CO SOLID WASTE SVC	202,237	0.029774%
P051	HENDERSON MUN POWER&LIGHT	996,666	0.146731%
P052	LITTLE KY RV WS CONV DIST	17,086	0.002515%
P054	HOUSING AUTH DAWSON SPG	68,227	0.010045%
P057	VALLEY VIEW FERRY AUTHORI	48,678	0.007166%
P061	BARBOURVILLE UTILITY COMM	643,824	0.094785%
P063	LAUREL CO WATER DIST #2	212,266	0.031250%
P068	LEWIS CO PUBLIC LIBRARY	24,979	0.003677%
P069	LINCOLN CO CLERK	107,342	0.015803%
P071	LOGAN CO CONS DISTRICT	28,007	0.004123%
P072	LYON CO WATER DISTRICT	42,490	0.006255%
P075	MCLEAN CO REG WATER COMM	53,342	0.007853%
P076	MADISON CO PUBLIC LIBRARY	299,262	0.044058%
P077	SALYERS/MAG CO JOINT HOUS	32,256	0.004749%
P078	MARION CO CONSERVAT DIST	8,147	0.001199%
P079	CITY OF CALVERT CITY	318,598	0.046905%
P081	MASON COUNTY LIBRARY	39,061	0.005751%
P084	ANDERSON-DEAN COMM PARK	23,323	0.003434%
P087	MONTGOMERY CTY WATER DIST	14,167	0.002086%
P088	MORGAN CO WATER DIST	105,781	0.015573%
P089	MUHLENBERG WATER DIST #3	68,342	0.010061%
P090	NORTH NELSON WATER DIST	54,505	0.008024%
P092	OHIO CO REG WASTEWATER D	63,102	0.009290%
P097	KY RIVER AREA DEV DIST	407,615	0.060010%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
P100	LAKE CUMBERLAND CAA, INC	792,419	0.116661%
P103	MOREHEAD TOURISM COMMISSI	68,708	0.010115%
P104	RUSSELL CO TOURIST COMM	16,572	0.002440%
P105	GEORGETOWN/SCOTT TOURISM	39,899	0.005874%
P106	MULTI PURPOSE COMM ACTION	102,157	0.015040%
P107	SIMPSON CO LIBRARY DIST	53,911	0.007937%
P110	TODD COUNTY CONSERVATION DISTRICT	10,890	0.001603%
P111	JOHN L STREET LIBRARY	45,265	0.006664%
P113	STURGIS HOUSING AUTHORITY	8,378	0.001233%
P115	HOUSING AUTH SPRINGFIELD	26,732	0.003936%
P116	CITY OF MONTICELLO	94,754	0.013950%
P117	CITY OF CLAY	76,718	0.011295%
P120	WOODFORD CO CONSERV DIST	18,869	0.002778%
P959	CITY OF CRESTVIEW HILLS	65,243	0.009605%
R003	SOUTH ANDERSON WATER DIST	66,960	0.009858%
R005	BARREN CO SOIL CONS DIS	7,155	0.001053%
R008	BOONE CO LIBRARY DIST	800,708	0.117882%
R010	ASHLAND BD OF ED	1,389,550	0.204572%
R011	DANVILLE BOYLE PLANNING	20,672	0.003043%
R013	BREATHITT COUNTY WATER DISTRICT	52,723	0.007762%
R015	CITY OF SHEPHERDSVILLE	358,534	0.052784%
R017	CITY OF PRINCETON	149,229	0.021970%
R018	MURRAY ELECTRIC SYSTEM	699,103	0.102923%
R019	FORT THOMAS BOARD OF ED	786,580	0.115802%
R021	CARROLLTON/CARR CO REC TR	13,602	0.002003%
R024	CHRISTIAN CO WATER DIST	145,216	0.021379%
R030	DAVIESS CO AIRPORT BD	70,079	0.010317%
R033	CITY OF RAVENNA	15,233	0.002243%
R034	LEXINGTON PUBLIC LIBRARY	1,477,828	0.217569%
R036	CITY OF PRESTONSBURG	734,336	0.108110%
R037	PAUL SAWYIER LIBRARY	283,795	0.041781%
R038	CITY OF FULTON	300,666	0.044265%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
R041	CITY OF CRITTENDEN	27,456	0.004042%
R042	MAYFIELD ELEC & WATER SYS	903,274	0.132982%
R045	CITY OF RUSSELL	235,057	0.034606%
R047	LINCOLN TRAIL AREA DEV DI	427,640	0.062958%
R048	HARLAN CO CONSERV DIST	11,151	0.001642%
R050	HART CO AMB SERVICE	240,558	0.035415%
R051	HENDERSON MUN W & S DEPT	993,141	0.146212%
R052	CITY OF CAMPBELLSBURG	20,841	0.003068%
R054	SOUTH HOPKINS WATER DIST	68,766	0.010124%
R057	CITY OF WILMORE	244,781	0.036037%
R058	HOUSING AUTH OF PAINTSVLE	127,270	0.018737%
R061	KY COMM ECONOMIC OPPORT	1,925,395	0.283460%
R063	WOODCREEK WATER DISTRICT	567,069	0.083485%
R071	LOGAN CO PUBLIC LIBRARY	111,180	0.016368%
R072	LYON CO HOUSING AUTHORITY	58,950	0.008679%
R073	MCCRACKEN CO BD OF ED	2,417,423	0.355898%
R076	RICHMOND UTILITIES	872,821	0.128498%
R078	CITY OF LORETTO	6,065	0.000893%
R079	MARSHALL CO PUB LIBRARY	190,986	0.028117%
R088	CITY OF WEST LIBERTY	390,774	0.057531%
R089	CENTRAL CITY MUN WTR&SEWR	273,415	0.040253%
R090	NELSON CO PUBLIC LIBRARY	262,063	0.038581%
R093	TRI CO COMM ACTION AGENCY	82,986	0.012217%
R097	PERRY COUNTY PUBLIC LIB	137,665	0.020267%
R103	ROWAN CO PUBLIC LIBRARY	95,036	0.013991%
R104	CITY OF RUSSELL SPRINGS	272,676	0.040144%
R105	CITY OF STAMPING GROUND	6,071	0.000894%
R106	SHELBY CO PARK RECREATION	123,148	0.018130%
R109	TAYLOR CO PUBLIC LIBRARY	69,698	0.010261%
R114	BOWLING GREEN PUBLIC SCHO	1,789,204	0.263410%
R115	S W E D A	16,965	0.002498%
R116	WAYNE CO CONSERV DIST	13,186	0.001941%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
R117	WEBSTER COUNTY WATER DIST	100,453	0.014789%
R118	WILLIAMSBURG IND BD OF ED	214,662	0.031603%
R120	CITY OF MIDWAY	77,997	0.011483%
R959	N KY LEGAL AID SOCIETY	642,320	0.094564%
T036	FLOYD COUNTY CONSV DIST	25,646	0.003776%
V001	ADAIR COUNTY FISCAL COURT	470,959	0.069336%
V002	ALLEN COUNTY FISCAL COURT	617,545	0.090916%
V003	ANDERSON CO FISCAL COURT	736,782	0.108470%
V004	BALLARD COUNTY FISCAL CT	593,690	0.087404%
V005	BARREN CO FISCAL CT	420,624	0.061925%
V006	BATH CO FISCAL COURT	344,969	0.050787%
V007	BELL CO FISCAL CT	626,359	0.092214%
V008	BOONE CO FISCAL CT	2,995,354	0.440982%
V009	BOURBON CO FISCAL COURT	697,246	0.102650%
V010	BOYD COUNTY FISCAL COURT	2,155,975	0.317407%
V011	BOYLE COUNTY FISCAL COURT	917,758	0.135114%
V012	BRACKEN CO FISCAL COURT	365,280	0.053777%
V013	BREATHITT CO FISCAL COURT	322,397	0.047464%
V014	BRECKINRIDGE CO FISCAL CT	706,121	0.103956%
V016	BUTLER COUNTY FISCAL CT	614,037	0.090400%
V017	CALDWELL CO FISCAL COURT	366,132	0.053903%
V018	CALLOWAY CO FISCAL COURT	1,047,059	0.154150%
V019	CAMPBELL CO FISCAL CT	2,081,285	0.306411%
V020	CARLISLE CO FISCAL COURT	277,523	0.040857%
V021	CARROLL CO FISCAL CT	862,653	0.127002%
V022	CARTER CO FISCAL CT	970,174	0.142831%
V023	CASEY CO FISCAL COURT	538,316	0.079252%
V024	CHRISTIAN CO FISCAL COURT	820,898	0.120854%
V025	CLARK COUNTY FISCAL COURT	956,103	0.140759%
V026	CLAY COUNTY FISCAL CT	946,470	0.139341%
V027	CLINTON CO FISCAL COURT	440,735	0.064886%
V028	CRITTENDEN CO FIS CT	568,738	0.083731%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V030	DAVISS CO FISCAL COURT	1,692,935	0.249237%
V031	EDMONSON CO FISCAL CRT	412,463	0.060724%
V032	ELLIOTT CO FISCAL CT	243,340	0.035825%
V033	ESTILL CO FISCAL COURT	506,002	0.074495%
V035	FLEMING CO FISCAL COURT	290,395	0.042752%
V036	FLOYD CO FISCAL COURT	939,704	0.138345%
V037	FRANKLIN CO FISCAL COURT	1,314,604	0.193539%
V038	FULTON COUNTY FIS CT	712,879	0.104951%
V039	GALLATIN CO FISCAL COURT	542,544	0.079874%
V040	GARRARD CO FISCAL COURT	582,577	0.085768%
V041	GRANT COUNTY FISCAL COURT	801,895	0.118057%
V042	GRAVES COUNTY FISCAL CT	990,158	0.145773%
V043	GRAYSON CO FISCAL COURT	1,328,511	0.195586%
V044	GREEN COUNTY FISCAL COURT	202,468	0.029808%
V045	GREENUP CO FISCAL CT	1,278,400	0.188209%
V046	HANCOCK CO FISCAL COURT	586,414	0.086333%
V047	HARDIN CO FISCAL COURT	978,601	0.144072%
V048	HARLAN CO FIS CT	895,503	0.131838%
V049	HARRISON CO FISCAL COURT	362,010	0.053296%
V050	HART COUNTY FISCAL COURT	725,588	0.106822%
V051	HENDERSON CO FISCAL COURT	1,571,177	0.231312%
V052	HENRY CO FISCAL COURT	296,400	0.043637%
V053	HICKMAN CO FISCAL COURT	275,954	0.040626%
V054	HOPKINS CO FISCAL COURT	1,150,135	0.169325%
V055	JACKSON CO FISCAL COURT	669,833	0.098614%
V057	JESSAMINE CO FISCAL COURT	1,772,282	0.260919%
V060	KNOTT CO FISCAL CT	457,744	0.067390%
V061	KNOX CO FISCAL CT	907,271	0.133570%
V062	LARUE CO FISCAL COURT	553,371	0.081468%
V063	LAUREL COUNTY FISCAL COUR	1,876,539	0.276268%
V064	LAWRENCE CO FISCAL CT	621,121	0.091443%
V065	LEE COUNTY FISCAL COURT	453,764	0.066804%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V066	LESLIE CO FISCAL COURT	681,261	0.100297%
V067	LETCHER CO FISCAL COURT	508,142	0.074810%
V068	LEWIS COUNTY FISCAL COURT	391,935	0.057701%
V069	LINCOLN CO FISCAL COURT	370,886	0.054603%
V070	LIVINGSTON CO FISCAL CT	536,640	0.079005%
V071	LOGAN COUNTY FISCAL COURT	1,114,157	0.164028%
V072	LYON COUNTY FISCAL COURT	238,485	0.035110%
V073	MCCRACKEN CO FISCAL COURT	916,496	0.134928%
V074	MCCREARY CO FISCAL CT	794,925	0.117030%
V075	MCLEAN COUNTY FISCAL CT	524,248	0.077181%
V076	MADISON CO FISCAL COURT	1,568,550	0.230925%
V077	MAGOFFIN CO FISCAL COURT	334,837	0.049295%
V078	MARION CO FISCAL COURT	1,325,954	0.195210%
V079	MARSHALL CO FISCAL COURT	1,005,457	0.148025%
V080	MARTIN CO FISCAL COURT	421,514	0.062056%
V081	MASON CO FIS CT	837,518	0.123301%
V082	MEADE COUNTY FISCAL COURT	1,527,738	0.224917%
V083	MENIFEE CO FISCAL COURT	236,801	0.034862%
V084	MERCER COUNTY FISCAL COUR	449,391	0.066160%
V085	METCALFE CO FISCAL COURT	319,206	0.046994%
V086	MONROE CO FISCAL COURT	249,186	0.036686%
V087	MONTGOMERY CO FISCAL CT	854,766	0.125840%
V088	MORGAN CO FISCAL CT	366,277	0.053924%
V089	MUHLENBERG CO FISCAL CT	1,219,604	0.179553%
V090	NELSON CO FISCAL CT	1,680,521	0.247410%
V091	NICHOLAS CO FISCAL COURT	363,244	0.053478%
V092	OHIO COUNTY FISCAL CRT	845,161	0.124426%
V093	OLDHAM CO FISCAL COURT	1,154,285	0.169936%
V094	OWEN COUNTY FISCAL COURT	558,147	0.082172%
V095	OWSLEY CO FISCAL COURT	217,573	0.032032%
V096	PENDLETON CO FISCAL COURT	379,227	0.055831%
V097	PERRY COUNTY FISCAL COURT	1,168,808	0.172074%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V098	PIKE COUNTY FISCAL COURT	2,228,776	0.328125%
V099	POWELL CO FISCAL CT	904,205	0.133119%
V100	PULASKI CO FISCAL CT	1,502,498	0.221201%
V101	ROBERTSON CO FISCAL CT	112,273	0.016529%
V102	ROCKCASTLE CO FISCAL CT	679,819	0.100084%
V103	ROWAN CO FISCAL COURT	1,136,833	0.167367%
V104	RUSSELL CO FISCAL COURT	641,225	0.094402%
V105	SCOTT CO FISCAL CT	1,105,324	0.162728%
V106	SHELBY CO FISCAL COURT	899,600	0.132441%
V107	SIMPSON CO FISCAL COURT	785,452	0.115636%
V108	SPENCER CO TREASURER	380,296	0.055988%
V109	TAYLOR COUNTY FISCAL COUR	786,360	0.115770%
V110	TODD COUNTY FISCAL COURT	494,479	0.072798%
V111	TRIGG COUNTY FISCAL COURT	564,647	0.083128%
V112	TRIMBLE CO FISCAL COURT	340,109	0.050071%
V113	UNION COUNTY FISCAL COURT	770,247	0.113397%
V114	WARREN COUNTY FISCAL COUR	2,543,749	0.374496%
V115	WASHINGTON CO FIS COURT	446,042	0.065667%
V116	WAYNE COUNTY FISCAL COURT	990,880	0.145879%
V117	WEBSTER CO FISCAL COURT	636,816	0.093753%
V119	CITY OF HIGHLAND HEIGHTS	139,865	0.020591%
V120	WOODFORD CO FISCAL COURT	835,535	0.123009%
V122	FAMILY HEALTH CENTER	4,192,488	0.617226%
V125	LOUISVILLE MEM COMM	32,779	0.004826%
V126	LOU & JEFF CO RIVERPORT	21,060	0.003100%
V127	LOU LABOR MANAGER COM	17,406	0.002563%
V129	T A R C	7,911,276	1.164714%
V130	ANCHORAGE BD OF EDUCATION	223,934	0.032968%
V137	FRANKLIN CO CONS DIST	7,670	0.001129%
V145	CITY OF WURLAND	20,055	0.002953%
V147	HARDIN CO WATER DIST #2	1,075,931	0.158401%
V151	HOUSING AUTH OF HENDERSON	258,326	0.038031%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V156	JEFF CO BD OF ED	41,420,771	6.098037%
V158	BIG SANDY AREA COMM PRO	476,059	0.070086%
V159	CITY OF ERLANGER	443,269	0.065259%
V163	EAST BERNSTADT BD OF ED	100,340	0.014772%
V171	CITY OF ADAIRVILLE	49,051	0.007221%
V176	MADISON CO CONSERVAT DIST	10,265	0.001511%
V189	CITY OF CENTRAL CITY	354,633	0.052210%
V196	CITY OF BUTLER	10,488	0.001544%
V197	CITY OF HAZARD	941,307	0.138581%
V198	MOUNTAIN WATER DISTRICT	562,156	0.082762%
V200	PULASKI COUNTY LIBRARY	140,966	0.020753%
V205	BARREN/METCALFE CO AMB SR	37,557	0.005529%
V206	SHELBYVLE MUN WATER&SEWER	376,526	0.055433%
V207	BELL CO PUBLIC LIBRARY	56,293	0.008288%
V208	CITY OF WALTON	117,537	0.017304%
V218	MURRAY TOURISM COMMISSION	24,441	0.003598%
V219	BELLEVUE BD OF EDUCATION	253,751	0.037358%
V224	PENNYROYAL AREA MUSEUM	16,584	0.002442%
V230	OWENSBORO RIVERPORT AUTH	715,052	0.105271%
V236	BIG SANDY AREA DEV DIST	515,486	0.075891%
V237	BLUE GRASS COMM ACTION	1,463,676	0.215485%
V247	HARDIN CO WATER DIST #1	975,033	0.143546%
V251	HENDERSON CO RIVER AUTH	175,118	0.025781%
V259	KENTON CO PUBLIC LIBRARY	1,259,362	0.185406%
V263	LAUREL CO BD OF EDUCATION	2,581,296	0.380024%
V271	RUSSELLVILLE ELEC PL BD	325,300	0.047891%
V281	HOUSING AUTH OF MAYSVILLE	104,308	0.015356%
V298	CITY OF PIKEVILLE	935,208	0.137683%
V300	HOUSING AUTH OF SOMERSET	106,584	0.015692%
V305	CITY OF CAVE CITY	164,261	0.024183%
V306	HOUSING AUTH OF SHELBYVLE	25,735	0.003789%
V308	NORTHERN KY AREA DEV.DIST	759,375	0.111797%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V319	CAMPBELL CO BD OF ED	2,197,699	0.323550%
V324	CHRISTIAN CO CONS DIST	12,373	0.001822%
V330	CITY OF OWENSBORO	2,907,781	0.428089%
V336	SANDY VALLEY TRANS SER IN	493,532	0.072659%
V337	FRANKFORT ELEC WATER BD	3,717,521	0.547301%
V347	CITY OF RADCLIFF	538,021	0.079209%
V359	CITY OF ELSMERE	143,601	0.021141%
V363	LONDON LAUREL CO COMM CTR	163,025	0.024001%
V373	PADUCAH MCCRACKEN CO TOUR	88,506	0.013030%
V376	CITY OF BERE A	1,050,117	0.154600%
V400	PULASKI CO SOIL CONS DIST	18,852	0.002775%
V405	MARY W WELDON MEM PUB LIB	64,588	0.009509%
V407	BELL/WHITLEY COMM ACTION	714,468	0.105185%
V408	UNION EMERGENCY SERVICES	18,818	0.002770%
V419	DAYTON CITY SCHOOLS	336,783	0.049582%
V424	PENNYRILE ALLIED COMM SER	1,148,725	0.169118%
V430	OWENSBORO MUN UTILITIES	3,470,950	0.511000%
V436	APPALACHIAN RES & DEFENSE	633,041	0.093198%
V437	FKT/FKLN CO TOUR&CONV COM	32,198	0.004740%
V447	CITY OF ELIZABETHTOWN	2,368,797	0.348739%
V459	LUDLOW BD OF EDUCATION	169,788	0.024997%
V463	LONDON LAUREL TOURIST COM	32,917	0.004846%
V473	PADUCAH POWER SYSTEM	1,545,848	0.227583%
V476	KY RIVER FOOTHILLS DEV CO	1,281,725	0.188698%
V500	WEST PULASKI WATER DISTR	158,775	0.023375%
V505	CITY OF PARK CITY	7,163	0.001055%
V507	BELL CO SOLID WASTE OFFIC	44,051	0.006485%
V508	CITY OF UNION	42,620	0.006275%
V524	HOPKINSVL WATER ENV ATH	1,143,911	0.168409%
V530	AUDUBON AREA COMM SER INC	4,198,145	0.618059%
V537	CAPITAL COMMUNITY E I D A	23,400	0.003445%
V547	ELIZABETHTOWN TOUR/CON BU	53,488	0.007875%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V559	BEECHWOOD BOARD OF EDUC	320,169	0.047136%
V563	LONDON-LAUREL CO IDA	31,629	0.004656%
V576	SOUTHERN MADISON WATER DT	54,176	0.007976%
V607	PINEVILLE UTILITY COMM	281,192	0.041398%
V608	WALTON FIRE DIST/EMS	35,757	0.005264%
V619	SOUTHGATE BD OF ED	80,603	0.011867%
V624	HOPKINSVL ELECTRIC SYSTEM	1,013,012	0.149138%
V630	CITY OF WHITESVILLE	45,064	0.006634%
V637	FARMDALE WATER DISTRICT	27,725	0.004082%
V647	CITY OF VINE GROVE	182,229	0.026828%
V659	KENTON CO BD OF ED	4,611,417	0.678902%
V663	LAUREL CO CONSERV DIST	14,411	0.002122%
V673	PADUCAH-MCCRACKEN CO JOIN	385,974	0.056824%
V676	MADISON CO UTILITIES DIST	171,001	0.025175%
V707	BELL CO CONSERVATION DIST	4,828	0.000711%
V708	HEBRON FIRE PROTECTION DI	10,402	0.001531%
V724	PENNYRILE AREA DEVP DIST	459,713	0.067680%
V730	GREEN RIV AREA DEL DIST	668,495	0.098417%
V737	KY ASSOC OF CO (KACO)	927,767	0.136588%
V756	JEFF CO MED CENTER LAUNDR	545,706	0.080340%
V759	ERLANGER/ELSMERE BD OF ED	945,640	0.139219%
V773	MCCRACKEN CO PUB LIBRARY	250,716	0.036911%
V819	NEWPORT BD OF ED	932,880	0.137340%
V830	REGIONAL WTR RESOURCE AGY	1,443,857	0.212567%
V856	KYIANA REG PLANNING DEV	1,068,126	0.157252%
V859	COVINGTON BD OF ED	2,307,754	0.339752%
V873	PADUCAH-MCRACKEN CO RIV	120,551	0.017748%
V919	CITY OF WILDER	56,257	0.008282%
V930	OWENSBORO METRO PLAN COMM	180,824	0.026621%
V937	HOUSING AUTH OF FRANKFORT	153,585	0.022611%
V959	CITY OF COVINGTON	1,948,506	0.286863%
W001	ADAIR COUNTY ATTORNEY	31,428	0.004627%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
W003	ANDERSON COUNTY ATTORNEY	14,658	0.002158%
W004	BALLARD COUNTY ATTORNEY	18,011	0.002652%
W010	BOYD COUNTY ATTORNEY	46,495	0.006845%
W011	BOYLE COUNTY ATTORNEY	24,234	0.003568%
W013	BREATHITT CO ATTORNEY	7,981	0.001175%
W015	BULLITT COUNTY ATTORNEY	73,961	0.010889%
W016	BUTLER COUNTY ATTORNEY	13,627	0.002006%
W017	CALDWELL COUNTY ATTORNEY	26,299	0.003872%
W018	CALLOWAY COUNTY ATTORNEY	60,833	0.008956%
W019	CAMPBELL COUNTY ATTORNEY	136,262	0.020061%
W021	CARROLL COUNTY ATTORNEY	6,750	0.000994%
W022	CHILD SUPPORT ENFORCEMENT	28,585	0.004208%
W024	CHRISTIAN COUNTY ATTORNEY	91,962	0.013539%
W026	CLAY COUNTY ATTORNEY	28,578	0.004207%
W027	CLINTON CO ATTORNEY	20,959	0.003086%
W029	CUMBERLAND CO ATTORNEY	14,126	0.002080%
W031	EDMONSON COUNTY ATTORNEY	7,020	0.001033%
W032	ELLIOTT COUNTY ATTORNEY	11,979	0.001764%
W033	ESTILL COUNTY ATTORNEY	25,233	0.003715%
W035	FLEMING COUNTY ATTORNEY	53,574	0.007887%
W036	FLOYD COUNTY ATTORNEY	41,272	0.006076%
W041	GRANT COUNTY CHILD SUPPOR	20,760	0.003056%
W043	GRAYSON COUNTY ATTORNEY	27,599	0.004063%
W044	GREEN COUNTY ATTORNEY	13,236	0.001949%
W047	HARDIN COUNTY ATTORNEY	136,024	0.020026%
W048	HARLAN COUNTY ATTORNEY	64,703	0.009526%
W050	HART COUNTY ATTORNEY	42,547	0.006264%
W051	HENDERSON CO ATTORNEY	67,025	0.009868%
W052	HENRY COUNTY ATTORNEY	4,120	0.000607%
W055	JACKSON COUNTY ATTORNEY	21,683	0.003192%
W056	JEFFERSON CO ATTORNEY	1,308,663	0.192664%
W058	JOHNSON CO ATTORNEY	42,199	0.006213%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

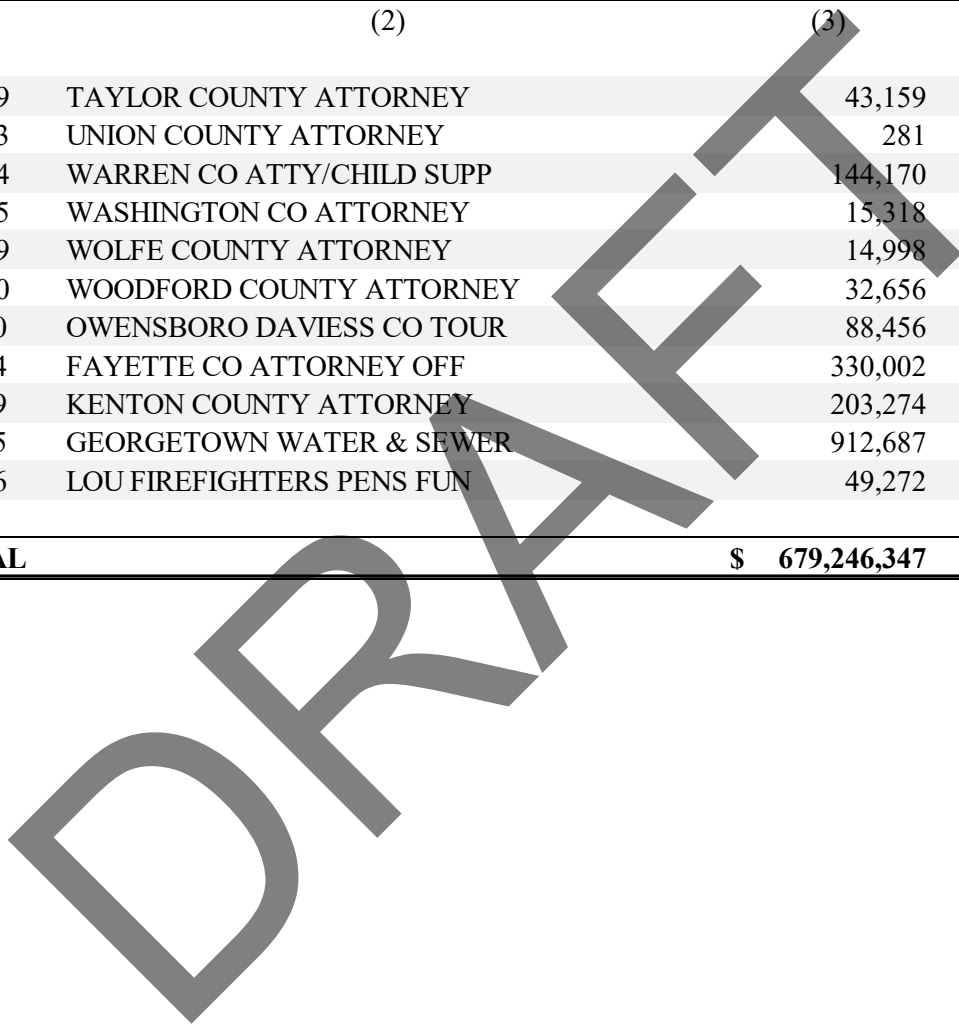
Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
W060	KNOTT COUNTY ATTORNEY	22,802	0.003357%
W061	KNOX COUNTY ATTORNEY	50,160	0.007385%
W063	LAUREL COUNTY ATTORNEY	105,806	0.015577%
W064	LAWRENCE COUNTY ATTORNEY	5,809	0.000855%
W066	LESLIE COUNTY ATTORNEY	21,382	0.003148%
W067	LETCHER COUNTY ATTORNEY	34,220	0.005038%
W069	LINCOLN COUNTY ATTORNEY	36,205	0.005330%
W070	LIVINGSTON CO ATTORNEY	19,343	0.002848%
W073	MCCRACKEN COUNTY ATTORNEY	11,491	0.001692%
W075	MCLEAN COUNTY ATTORNEY	3,585	0.000528%
W076	MADISON COUNTY ATTORNEY	18,141	0.002671%
W077	MAGOFFIN CO ATTORNEY	8,563	0.001261%
W078	MARION COUNTY ATTORNEY	12,682	0.001867%
W079	MARSHALL COUNTY ATTORNEY	8,550	0.001259%
W080	MARTIN COUNTY ATTORNEY	34,529	0.005083%
W082	MEADE COUNTY ATTORNEY	23,243	0.003422%
W083	MENIFEE COUNTY ATTORNEY	11,213	0.001651%
W084	MERCER COUNTY ATTORNEY	28,834	0.004245%
W085	METCALFE COUNTY ATTORNEY	20,110	0.002961%
W087	MONTGOMERY CO ATTORNEY	7,631	0.001123%
W090	NELSON COUNTY ATTORNEY	62,183	0.009155%
W091	NICHOLAS COUNTY ATTORNEY	11,376	0.001675%
W092	OHIO COUNTY ATTORNEY	1,497	0.000220%
W095	OWSLEY COUNTY ATTORNEY	11,555	0.001701%
W096	PENDLETON COUNTY ATTORNEY	5,787	0.000852%
W097	PERRY COUNTY ATTORNEY	65,285	0.009611%
W098	PIKE COUNTY ATTORNEY	130,070	0.019149%
W099	POWELL COUNTY ATTORNEY	30,090	0.004430%
W103	ROWAN COUNTY ATTORNEY	17,857	0.002629%
W104	RUSSELL COUNTY ATTORNEY	32,919	0.004846%
W106	SHELBY COUNTY ATTORNEY	6,757	0.000995%
W107	SIMPSON COUNTY ATTORNEY	9,689	0.001426%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
 Schedule A - Schedule Of Employer Allocations
 Fiscal Year Ended June 30, 2023
 (Continued)**

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
W109	TAYLOR COUNTY ATTORNEY	43,159	0.006354%
W113	UNION COUNTY ATTORNEY	281	0.000041%
W114	WARREN CO ATTY/CHILD SUPP	144,170	0.021225%
W115	WASHINGTON CO ATTORNEY	15,318	0.002255%
W119	WOLFE COUNTY ATTORNEY	14,998	0.002208%
W120	WOODFORD COUNTY ATTORNEY	32,656	0.004808%
X030	OWENSBORO DAVIESS CO TOUR	88,456	0.013023%
X034	FAYETTE CO ATTORNEY OFF	330,002	0.048584%
X059	KENTON COUNTY ATTORNEY	203,274	0.029926%
X105	GEORGETOWN WATER & SEWER	912,687	0.134368%
X956	LOU FIREFIGHTERS PENS FUN	49,272	0.007254%
TOTAL		\$ 679,246,347	100.000000%



The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of Pension Amounts By Employer Fiscal Year Ended June 30, 2023

County Employees Retirement System (Non-Hazardous)

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30					
		Discount Rate 6.50%	Discount Rate 7.00%	Discount Rate 7.50%	Proportionate Share of Aggregate Plan Expense	Proportionate Share of Employer Contrib. & Pension Expense	Gross Employer Pension Expense	Net Employer Pension Expense	Liability	Investment	Change in Proportionate Share of Employer Contrib. & Pension Contributions	Total Deferred Outflows of Resources	Liability	Assumption	Investment	Change in Proportionate Share of Employer Contrib. & Pension Contributions	Total Deferred Inflows of Resources	2024	2025	2026	2027		
																						(6)	(7)
10005	LEGS GENERAL ASSEMBLY	183,163	111,311	68,926	5,149	33,127	38,276	4,564	9,524	89,425	103,513	240	8,000	10,727	122,533	141,580	20,421	(99,603)	1,968	(854)			
20025	JUDL ADM OFF OF THE COURT	149,086,290	188,230,448	116,556,024	8,706,542	(3,543,301)	5,163,241	5,163,241	7,717,910	16,105,242	7,397,087	31,220,539	29,110	13,663,861	18,199,160	5,463,721	37,671,852	(6,448,187)	(2,188,038)	3,328,210	(1,444,297)		
39031	CHRISTIAN CO CLERK	21,742,211	29,258,966	18,177,731	1,255,265	151,208	1,506,473	1,506,473	1,199,689	2,503,406	422,974	4,159,253	42,921	2,123,842	2,819,992	1,105,222	6,131,727	(902,640)	(1,276,214)	573,244	(224,398)		
39032	JEFFERSON CO SHERIFF	6,789,243	8,571,830	5,307,847	396,487	420,451	816,938	816,938	351,466	733,431	405,940	1,408,373	18,448	622,239	826,040	-	1,466,727	58,019	(19,746)	15,563	(65,726)		
39033	KENTON CO COURT CLERK	3,428,281	4,833,427	2,992,960	221,569	371,228	594,797	594,797	198,183	413,563	338,779	936,265	10,403	358,865	465,785	-	827,051	115,525	(40,453)	85,463	(37,062)		
39034	KENTON CO SHERIFF	1,440,891	1,819,212	1,126,662	84,447	79,217	163,664	163,664	58,992	155,677	89,149	239,395	3,815	122,409	175,312	-	311,286	17,580	(27,171)	32,167	(13,951)		
39035	CAMPBELL CO SHERIFF	2,585,596	3,264,471	2,021,425	150,997	222,558	213,555	213,555	133,851	279,318	33,000	446,265	7,026	238,972	314,587	9,795	568,380	(71,344)	(83,486)	57,721	(23,802)		
39036	CAMPBELL CO SHERIFF	829,239	1,172,220	726,481	54,287	(78,400)	(23,775)	(23,775)	48,109	100,348	3,708	46,227	2,525	85,165	113,059	-	201,616	(153,250)	(108,061)	20,744	(18,995)		
39037	FAYETTE CO CLERK	8,190,994	10,341,625	6,403,739	478,349	(129,055)	349,314	349,314	424,032	884,859	13,302	1,522,193	22,257	750,710	996,589	53,265	2,301,821	(556,760)	(526,402)	182,556	(79,266)		
39038	FAYETTE CO SHERIFF	5,126,341	6,472,315	4,007,786	299,375	201,914	501,289	501,289	265,381	553,790	288,082	1,387,653	13,930	409,833	623,716	10,448	1,117,947	135,906	49,187	114,441	(49,628)		
39039	FAYETTE CO CLERK	2,497,626	3,153,884	1,952,000	145,800	(92,801)	53,778	53,778	129,297	269,814	74,051	408,162	6,787	228,909	303,883	242,192	781,771	(282,574)	(121,632)	55,797	(24,388)		
39040	DAVISON CO SHERIFF	693,304	875,338	542,027	40,488	36,962	77,074	77,074	25,891	74,886	43,700	124,574	1,884	64,542	84,353	5,244	155,023	(2,706)	(6,435)	14,577	(6,712)		
39041	PIKE CO CLERK	1,137,393	1,608,539	1,045,577	78,103	9,086	87,795	87,795	67,234	144,476	109,648	322,154	3,634	122,273	162,739	12,114	300,440	5,145	261	29,856	(12,488)		
39042	PIKE CO SHERIFF	1,206,791	2,154,827	1,314,174	89,675	(124,282)	47,407	(47,407)	87,869	184,382	7,133	274,882	4,638	156,429	207,663	214,993	95,123	(205,421)	(126,408)	38,162	(14,254)		
39043	HARDIN COUNTY CLERK OFF	2,384,285	3,641,584	2,234,841	166,480	(130,107)	167,409	167,409	189,314	111,584	5,614	466,312	7,837	264,347	359,928	133,539	756,651	(159,236)	(167,370)	64,389	(27,923)		
39044	HARDIN COUNTY SHERIFF	1,209,768	1,527,666	945,689	70,640	(93,257)	31,163	(31,163)	119,347	112,889	6,779	246,645	3,287	110,786	147,191	75,045	336,399	(91,225)	(117,607)	27,697	(11,711)		
39045	WARREN COUNTY CLERKS OFF	3,278,900	4,139,809	2,563,452	191,486	(137,705)	229,191	229,191	169,726	354,234	217,308	741,564	8,910	305,513	396,940	9,820	718,183	5,837	(24,011)	73,198	(13,743)		
39046	WARREN COUNTY SHERIFF	4,674,362	5,901,665	3,654,428	272,890	(288,466)	541,626	541,626	341,983	594,964	373,474	1,120,761	12,702	428,409	566,724	9,410	1,019,245	48,443	(5,966)	104,351	(45,252)		
39047	BOONE COUNTY CLERK	4,061,835,624	4,848,221,224	3,042,821,224	248,821,224	(248,221,224)	560,000,000	560,000,000	188,624,224	367,495,776	214,867,496	1,144,878,496	8,241	284,815	391,378	78,581	775,512	(152,840)	(186,398)	71,830	(131,141)		
39048	BOONE COUNTY SHERIFF	1,098,581	1,384,500	857,310	60,400	(80,048)	144,187	144,187	50,768	118,265	28,081	186,081	2,980	100,502	134,420	-	236,902	28,333	(2,480)	24,480	(10,616)		
39049	BOONE COUNTY CLERK	1,172,684	1,733,866	1,073,167	70,204	(97,871)	76,263	76,263	77,011	162,849	22,612	231,472	3,730	125,807	167,013	28,207	325,057	(60,646)	(64,564)	36,684	(13,289)		
39050	CHRISTIAN COUNTY SHERIFF	5,910,443	6,296,643	4,226,643	315,969	(415,672)	713,623	713,623	488,449	844,449	653,636	1,814,148	14,701	626,453	656,246	5,642	1,174,424	(78,827)	(96,246)	120,776	(52,974)		
39051	MADISON COUNTY CLERK	2,375,199	2,998,832	1,856,936	138,710	(28,774)	167,484	167,484	122,959	256,389	82,346	383,994	6,454	217,689	288,988	2,542	537,943	(94,625)	(87,633)	53,024	(22,995)		
39052	MADISON COUNTY SHERIFF	823,623	1,039,874	643,910	48,099	(47,745)	95,844	95,844	62,637	80,595	47,536	138,996	2,238	75,486	100,209	6,983	184,616	26,068	(9,169)	18,387	(1,973)		
39061	BULLITT COUNTY CLERK	2,831,733	3,575,235	2,213,866	166,371	(123,423)	286,794	286,794	146,593	306,907	95,322	473,622	7,695	293,530	344,534	6,119	611,639	(31,400)	(68,707)	63,216	(27,416)		
39062	BULLITT COUNTY SHERIFF	3,393,499	4,284,497	2,653,046	198,178	(201,405)	400,223	400,223	175,975	366,994	434,011	976,290	9,211	311,017	412,883	84,915	816,796	44,956	70,384	75,757	(32,853)		
39063	WAYNE COUNTY ATTORNEY	132,717	181,846	114,846	11,846	(18,444)	3,147	3,147	12,849	14,147	1,561	38,752	632	30,816	38,752	-	48,882	(18,882)	(9,888)	3,966	(2,253)		
A051	HENDERSON CO TOURIST COMM	124,801	157,569	97,570	7,288	(3,407)	3,781	3,781	4,441	13,882	174	20,117	339	11,438	13,184	2,310	29,211	(5,632)	(5,102)	2,786	(1,107)		
A073	BUCHING AUTH OF PARKMAN	3,398,844	4,290,816	2,666,988	198,470	(184,629)	474,829	474,829	178,938	346,891	243,846	786,953	9,255	31,475	413,492	74,202	1,141,883	41,800	(31,285)	75,888	(32,960)		
A087	Real Village Water Dist	34,649	47,347	27,609	2,023	(2,769)	746	746	1,794	1,543	24,822	30,139	84	4,216	5,466	-	7,486	1,907	774	4,166	(1,337)		
A156	CITY OF ANCHORAGE	1,289,615	1,577,714	976,952	72,977	(29,887)	102,862	102,862	66,690	134,994	59,956	259,640	3,396	114,528	152,039	13,367	283,330	(19,798)	(22,891)	27,896	(12,097)		
A189	BELLEVIEW DAYTON FIRE	95,157	120,141	74,294	5,557	(7,711)	733	733	4,926	18,209	4,960	20,166	259	8,721	11,578	1,318	21,676	(1,616)	(1,280)	2,124	(921)		
B008	BURLINGTON FIRE PRO DIST	127,239	160,647	99,476	7,431	(4,546)	11,977	11,977	6,587	11,662	5,676	26,008	346	11,662	15,481	553	28,042	(1,412)	(2,200)	2,840	(1,232)		
B010	BUCHING AUTHORITY OF CATELTSBURG	596,482	791,794	465,526	34,774	(18,021)	52,825	52,825	30,825	64,720	26,699	121,580	1,618	54,574	72,448	16,742	145,382	(20,199)	(10,000)	11,291	(5,763)		
B015	CITY OF HILLWAY	1,494,882	1,887,805	1,168,781	87,306	(113,066)	200,902	200,902	77,992	168,996	130,146	309,038	4,062	177,016	181,993	32,971	413,986	(16,629)	(33,374)	33,374	(14,474)		
B017	PENNINGBIL EMER ASST CT	637,993	805,505	498,785	37,228	(14,262)	22,966	22,966	33,028	68,923	902	102,851	1,734	58,473	77,624	7,488	176,398	(19,548)	(16,016)	14,243	(6,178)		
B018	W KEY ID COOPERATIVE	297,236	375,897	232,261	11,467	(15,552)	4,085	4,085	15,813	32,168	16,165	48,378	809	27,287	36,224	33,101	69,282	(29,900)	(23,608)	6,686	(2,881)		
B023	CITY OF LONDON TOURISM	1,337,650	1,688,863	1,045,778	49,118	(67,415)	99,999	99,999	69,248	145,904	90,647	1,120,099	3,635	122,596	162,750	29,941	470,992	470,992	344,113	29,862	(12,949)		
B024	OKM GROVE TOURISM CONVENTION COMMISSION	735,717	928,887	575,185	42,869	(53,675)	108,981	108,981	64,027	127,997	94,553	212,118	1,999	67,429	89,514	5,632	164,934	28,984	22,885	15,339	16,424	(17,123)	
B030	OWENSBORO DAY CO CO DEV	298,712	387,667	227,291	16,796	(23,060)	(6,264)	(6,264)	10,693	21,027	10,693	31,727	402	26,646	35,373	158,153							

**Kentucky Public Pensions Authority
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2023
(Continued)
County Employees Retirement System (Non-Hazardous)**

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023				Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Change in Proportion & Difference Between				Outstanding Balance of Deferred Outflows of Resources				Recognition of Extinguished Deferred Outflows of Resources for Future Measurement Period Ending June 30									
		Discount Rate 6.50%		Discount Rate Less 1.00% 5.50%		Deferred Amounts from Changes in Proportion & Difference Between		Gross Employer Pension Expense		Net Employer Pension Expense		Liability		Investment Experience		Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Outflows of Resources		Liability Experience		Amortization		Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Resources		2024	2025	2026	2027
		(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)								
C118	HOUSING AUTH OF COBBIN	683,936	863,510	534,700	39,941	25,393	65,334	65,334	35,406	73,884	52,945	80,235	1,858	62,683	83,224	1,899	14,904	149,654	24,282	(20,588)	15,268	(6,621)	2,880	618,719	27,519	(134,800)	64,508	(27,975)	6,821		
C210	HOUSING AUTH OF OWENSBORO	2,889,618	6,548,949	2,259,104	168,751	27,405	196,156	196,156	189,990	312,160	196,747	666,251	7,852	264,835	351,278	6,516	630,799	1,020,660	4,094,997	(11,224,262)	8,899,373	(3,634,917)	1,000	3,750	2,889,618	27,519	(134,800)	64,508	(27,975)	6,821	
D017	CADWELL CO WATER DISTRICT	508,765	642,346	397,754	29,712	34,301	64,013	64,013	26,338	54,961	37,873	105,172	1,382	46,629	67,901	54,411	164,233	179,124	(21,519)	(44,805)	11,358	(4,925)	158,244	200,624	124,161	18,773	25,967	(15,887)	(13,704)	3,544	
D052	CITY OF PLEASANTVILLE	75,201	94,846	58,793	4,392	1,609	4,641	4,561	3,893	8,124	3,291	15,108	204	6,892	9,158	1,137	16,323	17,920	(1,593)	(1,440)	1,679	(7,252)	1,009	48,050	28,866	9,600	14,163	(4,461)	(1,177)	1,679	7,179
D054	CITY OF HANCOCK	46,520	58,734	36,369	2,717	1,815	20,732	20,732	2,408	5,025	3,527	40,760	126	4,264	5,660	3,601	10,050	10,050	6,254	(13,569)	1,039	(4,822)	1,009	48,050	28,866	9,600	14,163	(4,461)	(1,177)	1,679	7,179
D079	NORTH MANASSA WATER DIST	1,529,888	1,931,576	1,198,070	89,344	71,094	161,038	161,038	79,199	165,271	102,526	346,996	4,157	140,215	186,140	17,919	348,187	350,541	(1,311)	(1,311)	34,153	(14,811)	1,009	1,009	1,529,888	27,519	(134,800)	64,508	(27,975)	6,821	
D084	GTI HAMBURG PLAZING CO	163,878	200,785	128,120	8,579	3,779	13,349	13,349	8,484	17,703	6,011	32,158	445	15,019	19,939	2,526	38,269	38,269	2,526	(2,526)	1,688	(1,388)	1,009	1,009	163,878	27,519	(134,800)	64,508	(27,975)	6,821	
D088	CITY OF COAL KEIN VILLAGE	867,443	1,091,745	664,648	27,293	63,949	91,247	91,247	28,199	59,406	42,707	147,968	1,270	42,841	56,873	106,923	137,509	137,509	(1,311)	(1,311)	16,435	(5,522)	1,009	1,009	867,443	27,519	(134,800)	64,508	(27,975)	6,821	
D113	UNION CO WATER DISTRICT	599,238	756,574	468,486	34,995	25,527	29,468	29,468	31,021	64,719	30,927	116,683	1,628	54,923	72,909	33,084	100,518	100,518	(3,018)	(13,143)	13,377	(5,452)	1,009	1,009	599,238	27,519	(134,800)	64,508	(27,975)	6,821	
D128	WERTLEY CO WATER DISTRICT	678,289	856,281	530,288	33,612	76,785	116,465	116,465	35,514	73,274	204,398	382,536	1,843	62,166	82,527	33,084	178,570	178,570	3,154	(48,427)	15,142	(6,568)	1,009	1,009	678,289	27,519	(134,800)	64,508	(27,975)	6,821	
D135	WESTERN FLEMING WATER DIS	706,522	892,026	552,340	41,260	46,962	88,222	88,222	36,575	76,324	122,663	235,962	1,920	64,753	85,962	3,681	160,516	160,516	56,232	(28,844)	15,772	(6,841)	1,009	1,009	706,522	27,519	(134,800)	64,508	(27,975)	6,821	
D155	ZONETON FIRE PROT DIST	215,831	272,525	168,753	12,096	54,269	66,935	66,935	11,174	23,318	31,943	129,997	587	19,783	26,262	7,802	45,246	45,246	36,232	(14,125)	29,486	(12,787)	1,009	1,009	215,831	27,519	(134,800)	64,508	(27,975)	6,821	
G090	NELSON CO DISTRICT	1,129,518	1,667,638	1,022,634	77,158	68,902	159,267	159,267	66,236	142,688	99,204	329,204	3,589	121,056	160,705	36,302	312,122	312,122	1,129,518	(1,129,518)	29,486	(12,787)	1,009	1,009	1,129,518	27,519	(134,800)	64,508	(27,975)	6,821	
G806	SHELLEY CO SUB FIRE DIST	175,812	221,974	137,451	10,287	8,625	18,902	18,902	9,101	18,993	7,669	35,789	478	16,113	21,391	37,982	1,329	1,329	(5,744)	3,925	(1,703)	1,009	1,009	175,812	27,519	(134,800)	64,508	(27,975)	6,821		
J021	ADAMS CO HD OF EDUCATION	8,972,281	12,290,607	7,796,761	582,373	538,533	1,127,066	1,127,066	516,246	1,077,289	744,951	2,418,913	12,403	832,986	1,211,519	215,566	2,126,042	2,126,042	(249,220)	(470,840)	230,890	(100,127)	1,009	1,009	8,972,281	27,519	(134,800)	64,508	(27,975)	6,821	
J002	CITY OF SCOTTSVILLE	4,234,033	5,724,491	3,544,718	264,785	281,889	546,665	546,665	234,718	488,804	174,911	856,453	12,230	415,547	551,651	31,583	1,011,101	1,011,101	(94,618)	(117,333)	101,218	(43,894)	1,009	1,009	4,234,033	27,519	(134,800)	64,508	(27,975)	6,821	
J003	CITY OF LAWRENCEBURG	5,342,128	6,744,360	4,176,489	311,977	156,626	327,003	327,003	276,552	577,101	377,980	991,613	14,516	489,610	649,971	105,091	1,299,188	1,299,188	(186,627)	(248,470)	199,258	(51,717)	1,009	1,009	5,342,128	27,519	(134,800)	64,508	(27,975)	6,821	
J004	BALLARD CO HD OF EDUCATION	4,664,383	5,762,485	3,668,646	260,577	358,665	623,408	623,408	278,283	599,883	272,488	1,093,853	12,403	415,547	551,651	31,583	1,011,101	1,011,101	(94,618)	(117,333)	101,218	(43,894)	1,009	1,009	4,664,383	27,519	(134,800)	64,508	(27,975)	6,821	
J005	GLASGOW HD OF EDUCATION	6,104,217	7,706,943	4,772,292	358,423	150,221	196,261	196,261	318,621	596,428	197,921	975,342	16,587	59,456	74,269	209,519	1,388,275	1,388,275	(182,716)	(317,323)	136,271	(59,095)	1,009	1,009	6,104,217	27,519	(134,800)	64,508	(27,975)	6,821	
J006	BATH CO HD OF EDUCATION	6,329,116	7,990,991	4,948,118	369,616	134,949	217,776	217,776	127,665	683,724	70,070	1,081,260	17,198	580,068	770,056	226,009	1,903,327	1,903,327	(254,730)	(337,367)	141,291	(64,272)	1,009	1,009	6,329,116	27,519	(134,800)	64,508	(27,975)	6,821	
J007	CITY OF MIDDLEBORO	2,964,427	3,742,768	2,317,996	173,121	142,259	281,295	281,295	143,661	302,282	190,551	625,256	8,095	271,692	360,678	4,196	644,731	644,731	1,129,518	(1,129,518)	29,486	(12,787)	1,009	1,009	2,964,427	27,519	(134,800)	64,508	(27,975)	6,821	
J008	BOONE CO WATER DISTRICT	3,494,238	4,411,887	2,731,804	204,061	151,840	199,667	199,667	109,786	237,221	100,331	368,908	9,495	303,249	421,140	28,103	590,127	590,127	(443,515)	(680,611)	79,806	(33,828)	1,009	1,009	3,494,238	27,519	(134,800)	64,508	(27,975)	6,821	
J009	BOURBON CO HD OF EDUCATION	10,422,642	13,052,210	8,055,666	602,577	566,666	1,133,333	1,133,333	516,246	1,077,289	744,951	2,418,913	12,403	832,986	1,211,519	215,566	2,126,042	2,126,042	(249,220)	(470,840)	230,890	(100,127)	1,009	1,009	10,422,642	27,519	(134,800)	64,508	(27,975)	6,821	
J010	FARVINDY HD OF EDUCATION	1,998,037	2,522,642	1,562,070	116,684	58,517	175,201	175,201	103,425	215,845	94,820	414,100	5,429	181,121	243,699	70,165	501,814	501,814	(79,000)	(33,977)	44,604	(19,341)	1,009	1,009	1,998,037	27,519	(134,800)	64,508	(27,975)	6,821	
J011	DANVILLE CITY HD OF EDUCATION	6,079,513	7,675,753	4,752,978	355,400	129,849	145,192	145,192	318,725	658,906	92,730	1,066,655	16,520	591,192	799,688	81,200	1,394,600	1,394,600	(147,373)	(256,871)	135,719	(58,526)	1,009	1,009	6,079,513	27,519	(134,800)	64,508	(27,975)	6,821	
J012	BROCKENBROUGH HD OF EDUCATION	3,704,637	4,552,848	2,843,048	209,843	150,420	260,263	260,263	129,849	281,966	102,765	389,473	10,492	358,011	459,015	15,419	626,676	626,676	1,129,518	(1,129,518)	29,486	(12,787)	1,009	1,009	3,704,637	27,519	(134,800)	64,508	(27,975)	6,821	
J013	BREATHITT CO HD OF EDUCATION	6,009,124	7,588,892	4,697,488	359,529	129,348	209,146	209,146	311,888	649,156	188,125	1,146,962	16,520	591,192	799,688	81,200	1,394,600	1,394,600	(147,373)	(256,871)	135,719	(58,526)	1,009	1,009	6,009,124	27,519	(134,800)	64,508	(27,975)	6,821	
J014	BROCKENBROUGH CO HD OF EDUCATION	9,469,985	11,930,144	7,423,480	483,260	183,260	260,263	260,263	129,849	281,966	102,765	389,473	10,492	358,011	459,015	15,419	626,676	626,676	1,129,518	(1,129,518)	29,486	(12,787)	1,009	1,009	9,469,985	27,519	(134,800)	64,508	(27,975)	6,821	
J015	BULLITT CO HD OF EDUCATION	8,874,031	11,284,064	7,068,254	519,417	170,776	219,547	219,547	118,214	243,699	172,822	619,362	25,481	88,762	118,088	3,364,917	11,252,993	11,252,993	(2,972,599)	(4,281,443)	1,645,529	(552,404)	1,009	1,009	8,874,031	27,519	(134,800)	64,508	(27,975)	6,821	
J016	BULLITT CO HD OF EDUCATION	6,732,886	8,298,413	5,138,542	383,841	79,659	463,500	463,500	300,255																						

Kentucky Public Pensions Authority Schedule B - Schedule of Pension Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued) County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023				Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Extinguished Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30				
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Plan (8)	Proportionate Share of Pension Expense (9)	Changes in Proportionate Share of Employer Contribution Plan Contributions (10)	Gross Employer Pension Expense (11)	Net Employer Pension Expense (13)	Liability (14)	Investment (16)	Employer Contribution and Proportionate Share of Plan Contributions (15)	Total Deferred Outflows of Resources (18)	Liability Experience (19)	Amortization Changes (20)	Investment Experience (21)	Employer Contribution and Proportionate Share of Plan Contributions (22)	Total Deferred Inflows of Resources (23)	2024 (24)	2025 (25)	2026 (26)	2027 (27)
3076	MADISON CO HD OF ED	35,991,987	44,937,034	27,825,902	2,078,549	435,238	2,513,837	2,513,837	1,842,529	3,844,943	1,082,611	6,960,103	96,714	3,262,630	4,330,821	538,295	8,227,476	(342,209)	(1,565,176)	794,557	(344,564)	
3077	MADISON CO HD OF ED	7,117,448	9,143,997	6,033,678	458,706	(103,518)	347,188	347,188	399,525	831,723	147,968	9,581,233	20,771	7,007,238	878,209	168,213	1,835,510	(304,048)	(221,210)	172,289	(74,714)	
3078	MADISON CO HD OF ED	9,540,663	12,884,622	7,559,012	155,106	284,195	851,291	851,291	493,917	1,018,094	418,654	1,606,838	25,926	874,436	1,069,370	117,520	2,073,920	(174,152)	(351,946)	92,366	(172,503)	
3079	MARSHALL COUNTY HD OF ED	14,338,461	18,355,685	11,366,204	849,037	212,111	1,061,148	1,061,148	752,628	1,570,566	456,363	2,779,757	39,505	1,312,460	1,768,873	7,079	3,147,922	(104,809)	(387,167)	324,557	(80,245)	
3080	MARSHALL CO HD OF ED	7,556,260	9,807,264	6,507,260	441,283	564,619	382,664	382,664	391,377	816,298	366,226	1,773,701	20,533	692,543	913,267	242,822	1,075,269	(117,420)	(23,000)	166,688	(73,153)	
3081	MARSHALL CO HD OF ED	8,598,855	10,856,701	6,722,844	502,173	683,485	585,658	585,658	445,151	928,911	417,390	1,791,412	23,366	781,100	1,046,223	97,364	1,955,055	(144,770)	(130,900)	191,963	(145,245)	
3082	MILADE CO PUBLIC LIBRARY	920,063	1,161,635	719,308	51,731	115,239	105,260	105,260	47,630	99,393	90,238	226,250	2,500	34,324	111,943	658	199,425	31,715	7,469	20,540	(8,007)	
3091	NICOLAUS CO HD OF ED	3,122,517	4,009,200	2,100,290	217,984	499,084	281,088	281,088	192,709	402,139	152,122	746,670	10,115	341,713	452,917	153,285	957,480	(49,849)	(208,055)	83,102	(36,038)	
3084	CITY OF HARRISBURG	6,408,295	8,090,860	5,010,021	374,240	119,388	254,842	254,842	331,745	692,277	177,498	1,201,230	17,413	517,325	779,690	350,074	1,734,502	(449,417)	(164,586)	143,059	(62,873)	
3083	METCALF CO HD OF ED	5,626,889	7,104,982	4,399,119	328,007	(124,087)	204,922	204,922	291,293	607,364	5,236	984,413	34,500	513,709	684,813	305,019	1,520,616	(169,139)	(133,841)	125,615	(54,475)	
3085	MORGAN CO BOARD OF ED	8,534,277	10,775,060	6,472,119	498,796	180,254	678,540	678,540	443,633	878,540	215,023	1,578,728	23,190	781,272	1,038,256	139,598	1,083,516	(284,234)	(228,222)	198,250	(62,626)	
3087	MT STERLING WATER WORKS	3,997,228	5,046,742	3,125,043	233,456	121,357	354,973	354,973	206,929	431,847	166,851	809,958	10,862	366,349	486,338	229,107	1,092,622	(82,543)	(255,622)	89,234	(38,697)	
3089	MORGAN CO HD OF EDUCATION	6,833,615	8,554,308	5,400,717	468,919	(284,454)	378,465	378,465	358,940	749,027	24,728	1,228,606	18,841	635,471	843,605	55,270	1,553,187	(294,673)	(240,800)	154,786	(65,124)	
3089	MULLINGEN CO LIB DIST	1,160,746	1,465,312	907,474	67,787	101,179	97,965	97,965	60,090	125,993	134,308	319,791	3,154	106,383	141,227	33,817	284,881	2,322	18,212	25,913	(11,237)	
3090	CITY OF BARDSTOWN	13,724,398	17,527,882	10,729,788	801,496	113,299	1,914,495	1,914,495	710,486	1,482,624	1,170,292	3,968,392	37,293	1,275,851	1,699,822	96,178	3,081,154	499,754	288,665	308,384	(32,865)	
3091	NICOLAUS CO HD OF ED	3,602,992	4,624,789	2,463,734	213,974	483,293	277,260	277,260	192,709	395,707	233,807	819,440	9,953	315,716	445,672	3,241	795,132	(113,866)	(81,773)	161,971	(55,461)	
3092	OHIO CO HD OF ED	12,234,357	15,446,614	9,564,830	714,478	(431,752)	282,726	282,726	633,349	1,321,657	733,550	2,888,662	33,244	1,121,287	1,488,540	2,075,446	4,718,537	(775,965)	(1,408,391)	273,120	(138,439)	
3093	OSHALES COUNTY HD OF ED	37,405,869	47,227,333	29,484,108	2,426,523	(1,953,197)	391,289	391,289	1,936,236	4,048,067	3,062,672	14,914,915	101,643	3,428,238	4,551,146	2,437,717	16,518,792	(1,401,459)	(2,746,488)	835,053	(622,127)	
3094	OWEN CO HD OF ED	6,966,808	8,821,267	5,462,303	408,023	266,482	614,487	614,487	361,694	754,773	272,654	1,589,312	18,985	640,346	850,077	4,472	1,513,880	37,439	(50,533)	153,974	(67,639)	
3095	OWSLEY CO HD OF EDUCATION	4,614,831	5,826,566	3,607,925	209,506	215,910	485,016	485,016	238,904	498,538	342,701	1,079,943	12,540	422,957	561,487	1,371	998,355	80,523	(57,263)	103,023	(44,676)	
3096	PENDLETON CO HD OF ED	9,221,625	11,900,814	7,400,814	628,628	(380,991)	410,160	410,160	288,481	588,995	179,146	1,886,428	18,846	669,739	884,985	83,517	1,664,162	(107,378)	(240,800)	154,786	(65,124)	
3097	HAZARD CITY SCHOOLS	3,982,791	5,028,514	3,113,736	232,952	142,688	642,752	642,752	208,481	430,254	470,996	1,070,941	10,822	365,026	484,882	-	860,430	155,203	41,444	107,812	(38,558)	
3098	PIKE CO HD OF EDUCATION	32,996,904	41,155,056	25,440,629	1,903,614	203,262	2,106,876	2,106,876	1,037,458	3,221,346	719,130	9,927,974	88,574	2,907,492	3,966,800	2,283,932	9,325,628	(234,400)	(973,440)	727,686	(315,566)	
3099	OWEN CO HD OF EDUCATION	7,453,001	9,410,714	5,827,400	435,297	702,575	702,575	702,575	482,566	982,222	482,222	2,275,370	20,254	361,146	906,898	3,241	1,176,335	2,786,611	(875,591)	(819,784)	166,399	(72,166)
3100	CITY OF SOMBERSI	15,294,454	19,110,172	11,957,241	891,186	267,217	968,403	968,403	791,766	1,652,234	21,079	2,465,977	17,946	1,491,747	1,869,859	247,813	3,551,978	(649,156)	(600,915)	341,434	(148,065)	
3101	ROBERTSON CO HD OF ED	1,747,561	2,199,079	1,361,773	101,734	45,220	186,953	186,953	106,166	238,060	186,953	478,925	1,371	179,634	211,918	10,620	686,339	(82,574)	(207,713)	33,883	(160,941)	
3102	ROCKCASTLE CO HD OF ED	9,882,835	12,477,676	7,726,434	571,151	144,889	725,840	725,840	511,615	1,005,626	971,811	2,551,102	26,854	965,769	1,202,433	2,690,744	23,992	2,499,728	(49,814)	76,169	220,625	(95,675)
3103	ROWAN CO HD OF ED	11,686,130	14,754,445	9,136,245	682,462	(411,488)	270,774	270,774	698,968	1,202,446	1,067,960	3,867,400	31,755	1,071,042	1,421,838	185,970	2,710,405	(491,714)	(499,239)	260,882	(113,133)	
3104	RUSSELL CO HD OF ED	3,518,486	4,468,842	2,856,265	207,287	1,176,745	1,176,745	1,176,745	806,848	1,617,565	1,017,565	3,193,819	1,654	1,089,897	1,428,816	2,582,865	35,821	351,846	38,848	25,744	(9,964)	
3105	SCOTT CO BOARD OF ED	33,054,901	41,733,808	25,442,401	1,938,341	122,428	2,062,812	2,062,812	1,711,188	3,570,365	179,656	7,661,709	89,820	3,028,944	4,022,757	3,695	7,621,867	(1,302,608)	(1,075,467)	737,919	(320,063)	
3107	SHREVE CO LIBRARY	1,945,888	1,950,885	1,193,123	845,888	35,211	81,665	81,665	33,925	102,131	37,960	208,962	2,849	80,985	110,273	1,695	212,338	(24,248)	(25,441)	103,100	(9,152)	
3108	SPENCER CO HD OF ED	10,333,081	13,084,139	8,078,629	603,485	313,662	917,645	917,645	517,900	1,042,524	574,625	2,174,214	20,678	901,944	1,257,214	17,600	2,629,926	(58,243)	(258,624)	150,216	(28,944)	
3109	SPENCER CO HD OF EDUCATION	11,711,889	14,787,093	9,156,641	683,972	362,956	1,046,928	1,046,928	660,307	1,265,226	680,649	2,897,182	31,825	1,073,412	1,424,984	5,925	2,526,946	60,179	(192,218)	261,459	(113,383)	
3110	TAYLOR CO HD OF EDUCATION	11,842,304	15,079,142	9,337,304	693,451	765,355	1,462,316	1,462,316	859,181	1,622,316	1,259,678	3,579,678	22,453	1,094,612	1,453,123	153,207	2,733,500	(173,509)	(240,800)	154,786	(65,124)	
3110	TENDER CO HD OF ED	8,698,525	10,982,818	6,800,840	508,811	432,912	960,168	960,168	450,127	939,730	345,216	1,735,273	23,437	97,262	1,058,388	1,020	1,986,897	(182,620)	(179,582)	194,185	(84,212)	
3111	TREGG CO HD OF ED	6,662,132	8,411,245	5,208,471	380,644	(55,587)	333,477	333,477	344,806	719,697	57,980	1,728,545	18,103	610,589	810,574	362,344	1,801,650	(497,165)	(416,131)	148,726	(64,495)	
3112	RUSSELL CO HD OF ED	4,208,823	5,415,024	3,353,000	250,470	169,861	355,951	355,951	222,826	481,291	215,199	902,851	11,654	393,083	523,828	21,568	988,113	(29,748)	(62,707)	84,984	(41,251)	
3113	CITY OF MORGANFIELD	4,746,933	5,993,290	3,711,544	277,218	(142,500)	662,838	662,838	285,740	572,803	173,833	1,158,545	12,899	435,060	577,554	50,740	1,086,233	(207,307)	(179,988)	105,971	(45,956)	
3114	LEWIS & CLARK WATER & SEWER	2,168,730	2,722,327	1,644,108	101,734	45,220	1															

Kentucky Public Pensions Authority
Schedule B - Schedule Of Pension Amounts By Employer
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Outflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30				
		Discount Rate 6.5%	Discount Rate Less 1.0% 5.5%	Discount Rate Plus 1.0% 7.5%	Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Employer Contrib. & Pension Expense	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability Experience	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	
																	(6)	(7)	(8)	(9)	(10)
J714	BOWLING GREEN WARREN COMM ED	1,099,366	1,337,513	828,215	61,866	20,948	82,814	82,814	54,841	114,441	52,712	22,014	2,879	97,992	128,981	137,297	366,160	(54,758)	(102,781)	23,649	(10,257)
J719	CITY OF SOUTHWING	638,314	805,910	499,016	37,277	18,540	55,817	55,817	33,044	68,956	67,313	109,313	1,714	58,502	77,663	37,712	171,471	(16,734)	6,345	14,250	(6,179)
J760	FRISCO	890,193	1,088,778	688,778	43,951	(44,314)	(303)	(303)	38,960	81,301	120,261	2,645	48,976	66,561	22,152	184,760	(41,503)	(23,800)	16,801	(2,287)	
J759	N KY COMMUNITY ACT COMM	9,688,029	12,231,722	7,574,123	565,775	50,119	879,904	879,904	501,513	1,044,582	92,307	1,640,420	26,325	887,915	1,176,732	1,074,900	3,167,872	(1,135,425)	(5,154,514)	216,776	(93,789)
J810	HOUSING AUTH OF ASHLAND	1,488,566	1,879,494	1,163,794	86,931	(10,301)	76,628	76,628	77,090	160,807	3,105	241,012	4,045	194,428	181,192	43,749	365,314	(67,240)	(75,882)	33,231	(14,411)
J814	KY LEGAL SERVICE PROGRAMS	1,473,615	1,860,253	1,125,076	80,058	141,492	262,550	262,550	76,286	159,192	152,559	380,847	4,064	155,059	179,293	318,555	40,623	10,128	32,397	(14,266)	
J816	LOUISVILLE WATER COMPANY	76,498,832	96,584,398	59,806,973	4,467,427	(135,060)	3,122,443	3,122,443	3,960,197	8,264,041	60,052	12,284,200	5,244	176,838	234,785	2,534,984	19,661,550	(4,357,539)	(3,386,904)	1,707,764	(740,881)
J819	CITY OF VILLA HILLS	981,790	1,239,569	767,566	57,336	69,822	127,158	127,158	60,019	135,066	81,361	282,460	5,413	115,110	152,822	12,287	124,000	(2,457)	(10,908)	24,038	(12,158)
J820	SANITATION DISTRICT #4	1,255,967	1,585,755	981,818	73,348	73,668	147,016	147,016	90,825	186,016	106,000	354,466	2,668	89,992	119,453	212,103	219,310	(2,457)	(10,908)	24,038	(12,158)
J814	BOWLING GREEN HUM RIGHT COMM	104,423	131,824	80,639	(6,922)	(3,453)	6,734	6,734	9,035	18,854	26	29,915	474	15,906	21,235	5,088	42,793	(9,314)	(2,760)	3,896	(1,690)
J859	CITY OF DANFORTH	1,984,223	2,518,284	1,616,379	60,982	15,118	76,100	76,100	54,897	112,866	40,777	207,448	2,837	95,794	127,049	15,867	241,457	(36,259)	(20,091)	23,311	(10,108)
J861	INDIANA TWP DISTRICT	986,629	1,252,523	865,977	75,253	179,286	214,534	214,534	30,855	64,388	30,455	299,379	1,620	54,427	72,518	1,582	128,765	9,715	62	13,306	(5,774)
J859	CITY OF INDEPENDENCE	2,485,691	3,138,335	1,943,819	145,163	160,109	305,272	305,272	126,679	268,525	213,730	610,981	6,754	227,815	302,431	1,587	248,582	37,476	3,489	55,491	(24,064)
K001	CITY OF COLUMBIA	1,929,701	2,426,263	1,508,645	112,093	79,608	192,301	192,301	99,997	208,462	43,307	327,566	5,244	176,838	234,785	242,655	416,887	(24,265)	(64,753)	45,079	(18,682)
K002	ALLEN CO BD OF ED	9,244,584	11,871,846	7,227,439	539,878	(338,283)	201,595	201,595	478,574	996,677	1,177,251	2,147,221	25,120	847,273	1,124,778	339,719	2,376,800	(871,160)	(445,399)	206,377	(89,897)
K001	ANDERSON CO BD OF ED	11,126,739	14,648,180	8,698,912	649,794	51,840	701,634	701,634	579,010	1,202,003	20,321	1,798,534	30,235	1,039,773	1,353,778	478,026	2,836,872	(987,809)	(592,126)	248,394	(107,718)
K004	CITY OF WILKINSON	522,432	659,885	429,848	59,816	(22,790)	37,026	37,026	27,055	56,458	42,830	93,313	1,420	47,899	61,887	41,165	106,667	(35,534)	(11,667)	15,606	(6,066)
K005	BARRIS CO BD OF EDUCATION	17,170,320	21,738,566	13,423,798	1,002,735	323,064	1,325,799	1,325,799	888,874	1,854,881	92,365	2,766,221	46,657	1,573,672	2,089,091	-	3,709,422	(466,164)	(624,125)	383,311	(166,226)
K001	CITY OF OWENSBVILLE	2,227,073	2,828,288	1,842,181	28,837	101,125	130,259	130,259	50,948	117,420	61,246	183,830	1,407	54,427	72,518	6,833	284,448	(6,833)	(28,448)	34,448	(13,448)
K007	BELL CO BD OF ED	9,794,415	12,366,041	7,657,238	571,987	305,061	665,038	665,038	509,948	1,058,074	92,565	2,077,341	26,614	897,665	1,191,675	344,587	2,460,541	(609,504)	(1,371,311)	216,651	(94,819)
K009	PARIS BD OF EDUCATION	3,262,730	4,119,394	2,958,811	390,541	210,704	401,245	401,245	169,905	352,467	305,032	827,000	8,866	299,031	396,973	233,895	938,765	76,596	(226,607)	72,837	(31,587)
K019	CITY OF ASHLAND	22,878,570	28,797,198	17,811,791	1,172,000	2,948,424	2,948,424	2,948,424	1,480,756	3,064,972	1,809,903	6,856,613	41,977	2,089,421	2,779,091	26,016	4,953,577	241,699	(130,367)	909,180	(228,108)
K011	CITY OF DANVILLE	11,264,794	14,601,251	9,041,384	675,376	1,275,664	1,951,040	1,951,040	996,786	2,049,322	1,232,142	3,080,554	31,425	1,039,921	1,407,075	-	2,498,421	455,223	(19,785)	258,173	(111,587)
K012	ALGUSTA CO BD OF ED	860,710	1,086,609	672,966	50,265	59,767	110,032	110,032	64,557	92,981	116,446	249,884	2,339	78,885	104,722	24,999	210,944	27,611	3,500	19,215	(8,335)
K013	WILKINSON CITY SCHOOLS	1,130,700	1,454,846	924,709	69,544	80,627	141,151	141,151	80,627	166,291	110,823	259,171	1,407	54,427	72,518	23,096	109,474	(23,096)	(76,266)	29,266	(12,489)
K014	CLOVERPORT INDEPENDENT SC	1,139,572	1,438,778	900,820	66,550	69,447	125,999	125,999	59,993	127,106	79,027	218,140	3,097	104,443	138,650	9,991	241,181	(2,482)	(39,809)	25,440	(11,033)
K015	CLAYTON CO PUBLIC LIBRARY	4,086,671	5,268,612	3,357,884	298,566	446,616	645,232	645,232	317,227	663,455	583,227	1,246,683	6,215	122,668	162,766	63,184	1,101,002	(63,184)	(1,101,002)	63,184	(24,266)
K016	CITY OF MORGANTOWN	2,169,357	2,738,945	1,696,009	126,689	109,000	235,689	235,689	112,305	234,352	187,903	434,558	5,895	198,223	263,943	-	468,661	(23,093)	(1,833)	48,429	(21,802)
K017	GEORGE COON PUBLIC LIBRARY	294,967	372,414	230,606	17,226	(12,129)	4,897	4,897	15,270	31,965	321	47,960	802	27,034	33,888	14,954	78,768	(23,093)	(11,855)	5,588	(2,856)
K018	10 OF MORGANTOWN	10,105,616	12,558,959	7,800,499	590,161	1,258,490	1,258,490	1,258,490	627,988	1,347,966	791,988	2,142,966	12,259	429,647	570,908	122,962	2,396,168	(622,671)	(822,671)	239,168	(102,671)
K019	CITY OF NEWPORT	6,819,722	8,610,211	5,331,675	398,267	470,686	868,953	868,953	383,044	756,273	233,142	1,255,200	18,531	62,632	829,748	24,999	210,944	(24,999)	(228,489)	152,244	(66,011)
K020	CABLE CO BD OF ED	2,159,279	2,739,279	1,788,000	125,680	125,680	251,360	251,360	112,052	237,444	112,052	283,496	5,899	209,289	269,383	15,213	305,554	(16,240)	(59,378)	19,378	(12,127)
K021	CARROLL CO PUBLIC LIBRARY	870,271	1,098,770	698,590	50,823	(27,678)	23,145	23,145	11,285	24,014	18,755	47,151	2,365	79,761	105,885	29,578	217,589	(3,757)	(17,866)	9,428	(4,828)
K022	CLARK CO EMER AMBUL SERV	3,650,801	4,609,357	2,854,205	212,304	245,587	498,707	498,707	188,399	394,300	223,930	607,215	9,820	334,598	444,189	788,707	50,212	(77,761)	81,501	(35,343)	(13,343)
K023	CLAYTON CO AMBULANCE SERV	1,377,718	1,689,625	1,045,878	78,123	87,222	167,247	167,247	69,252	146,972	84,618	222,390	3,615	122,668	162,766	3,233	286,266	(3,233)	(3,233)	3,233	(1,233)
K025	CARTER CO PUBLIC LIBRARY	1,808,442	2,283,899	1,414,235	105,641	(138,549)	(32,908)	(32,908)	93,645	165,417	-	289,062	4,915	165,791	220,902	157,603	448,401	(172,870)	(109,338)	40,383	(17,513)
K026	CITY OF MANCHESTER	2,187,259	2,761,547	1,710,005	127,735	(16,980)	144,755	144,755	113,230	246,265	45,015	317,334	5,943	200,446	266,121	128,431	609,599	(93,110)	(140,972)	43,828	(21,174)
K027	CITY OF HAYESVILLE	161,119	203,422	134,909	12,663	(4,663)	7,999	7,999	4,308	9,603	11,603	23,206	5,943	18,603	24,505	19,603	47,112	(16,118)	(4,700)	3,997	(1,566)
K028	CITY OF MARION	1,965,633	2,481,731	1,536,717	114,792	(30,588)	45,206	45,206	101,757	213,444	3,233	317,334	5,341	180,152	239,156	166,912	591,561	(163,344)	(135,746)	48,881	(19,029)
K029	CITY OF BURNSVILLE	1,555,735	1,964,386	1,216,367	98,862	(10,141)	88,721	88,721	80,545	168,879	65,609	268,533	4,628	142,597	190,302	37,198	191,540	(70,552)	(91,144)	34,733	(15,062)
K030	OWENSBVILLE BD OF ED	2,129,877	2,815,429	1,734,790	1,295,843	841,256	2,137,671	2,137,671	1,1												

Kentucky Public Pensions Authority
Schedule B - Schedule Of Pension Amounts By Employer
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns for Participating Employer Code, Name, Pension Expense components (Discount Rate, Proportionate Share, etc.), Outstanding Balance of Deferred Outflows of Resources, Change in Proportionate Share of Plan Contributions, and Recognition of Existing Deferred Outflows.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of Pension Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns for Participating Employer Code, Participating Employer Name, Net Pension Liability as of June 30, 2022, Pension Expense, Change in Proportion & Difference Between Employer Contrib. & Pension Expense, Outstanding Balance of Deferred Outflows of Resources, Change in Proportion & Difference Between Employer Contrib. & Pension Expense, and Recognition of Existing Deferred Outflows (Inflow) of Resources for Future Measurement Period Ending June 30.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule of Pension Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns for Participating Employer Code, Participating Employer Name, Pension Expense (Discount Rate 6.50%, 5.50%, 7.50%), Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Plan Contributions, Change in Proportion & Differences Between Employer Contrib. & Plan Contributions, Outstanding Balance of Deferred Outflows of Resources (Liability Experience, Investment Experience, Total Deferred Outflow of Resources), Change in Proportion & Differences Between Employer Contrib. & Plan Contributions, Outstanding Balance of Deferred Inflows of Resources (Liability Experience, Assumption Changes, Investment Experience, Total Deferred Inflow of Resources), and Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2027 (2024, 2025, 2026, 2027).

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of Pension Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns for Employer Code, Employer Name, Pension Expense, Outstanding Balance of Deferred Outflows of Resources, and Recognition of Existing Deferred Outflows (Inflows) of Resources. It lists various participating employers and their financial details for the fiscal year 2023.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule B - Schedule Of Pension Amounts By Employer
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023				Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	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	Net Employer Pension Expense	Liability Experience	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Inflows	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027
WB03	MEMPHIS COUNTY ATTORNEY	105,937	133,751	82,821	6,187	(1,205)	4,982	4,982	5,884	11,444	2,311	19,239	288	9,709	12,968	3,756	26,642	(5,763)	(2,960)	2,365	(1,625)
WB04	MERCER COUNTY ATTORNEY	272,351	343,897	212,848	15,907	(1,881)	14,026	14,026	14,101	29,425	7,274	50,900	740	24,964	33,140	4,111	62,955	(8,717)	(6,883)	6,081	(2,637)
WB05	METCALFE COUNTY ATTORNEY	189,993	239,877	148,517	11,095	(14,265)	(3,170)	(3,170)	9,836	20,525	3,060	30,361	516	17,413	23,116	16,115	57,160	(17,887)	(11,815)	4,241	(1,873)
WB07	MONTGOMERY CO ATTORNEY	72,657	90,977	56,315	4,206	18,236	22,444	22,444	8,730	7,764	34,947	46,461	196	6,604	8,767	638	16,205	15,591	13,384	1,609	(695)
WB09	NELSON COUNTY ATTORNEY	587,431	741,668	459,235	34,306	(14,541)	19,765	19,765	30,410	63,459	-	93,669	1,596	53,838	71,472	18,719	145,625	(30,780)	(28,484)	13,114	(5,686)
WB09	NICHOLAS COUNTY ATTORNEY	107,477	135,696	84,625	6,277	2,016	8,313	8,313	5,564	11,611	3,703	20,678	292	9,850	13,077	1,200	24,499	(2,598)	(2,380)	2,399	(1,040)
WB02	OHIO COUNTY ATTORNEY	14,116	17,823	11,606	824	(83,926)	(83,102)	(83,102)	731	1,246	2,833	5,968	38	1,294	1,718	8,106	11,156	(7,618)	773	315	(1,171)
WB05	OWSLEY COUNTY ATTORNEY	109,145	137,802	85,530	6,374	(14,582)	(8,208)	(8,208)	5,650	11,791	13	17,954	297	10,003	13,280	23,743	47,323	(18,192)	(13,656)	2,437	(1,058)
WB06	PENNINGTON COUNTY ATTORNEY	54,669	69,822	42,748	3,193	(61,281)	(58,088)	(58,088)	2,828	5,906	123	8,859	149	5,010	6,651	15,088	126,098	(64,657)	(54,275)	1,228	(28)
WB07	PERRY COUNTY ATTORNEY	616,691	778,609	482,130	36,014	1,492	37,506	37,506	31,923	66,620	3,668	102,315	1,676	56,520	75,032	13,033	146,261	(29,818)	(22,077)	13,767	(5,970)
WB08	PIKE COUNTY ATTORNEY	1,228,697	1,551,304	960,958	71,755	(107,094)	(35,339)	(35,339)	63,607	132,734	47,763	248,981	3,339	112,611	149,494	43,599	309,043	(56,375)	(24,098)	27,429	(11,895)
WB09	POWELL COUNTY ATTORNEY	284,251	358,864	223,228	16,600	8,382	24,982	24,982	14,715	30,707	4,306	46,540	772	26,052	34,585	4,172	65,581	(7,666)	(12,569)	6,346	(2,752)
WB13	ROWAN COUNTY ATTORNEY	168,690	212,981	131,882	8,851	47,897	57,748	57,748	8,733	18,223	36,388	63,234	458	15,461	20,524	-	36,443	19,636	5,012	3,766	(1,633)
WB14	RUSSELL COUNTY ATTORNEY	310,444	392,386	243,097	18,159	(13,430)	4,729	4,729	16,097	33,591	21	49,709	845	28,498	37,832	16,657	83,832	(23,089)	(14,467)	4,942	(5,010)
WB16	SHELBY COUNTY ATTORNEY	63,444	80,607	49,914	3,728	(24,900)	(21,178)	(21,178)	3,305	6,897	80	10,282	173	5,851	7,768	46,638	60,430	(27,550)	(23,366)	1,425	(618)
WB17	SIMPSON COUNTY ATTORNEY	91,499	115,524	71,514	5,344	24,083	29,427	29,427	4,737	9,885	2,101	16,738	249	8,386	11,133	10,132	29,900	(6,599)	(7,712)	2,043	(886)
WB19	TAYLOR COUNTY ATTORNEY	407,705	514,252	318,745	23,910	29,082	52,992	52,992	21,106	44,044	57,226	102,417	1,188	37,366	49,665	918	88,997	17,213	(11,084)	9,102	(3,947)
WB13	UNION COUNTY ATTORNEY	2,631	3,322	2,037	154	(8,816)	(8,662)	(8,662)	426	284	782	1,202	7	241	320	17,012	17,580	(8,497)	(7,915)	59	(25)
WB14	WARREN CO. ATTY CHIEF SUPP	1,361,904	1,719,486	1,064,740	79,534	2,658	81,592	81,592	70,501	147,124	97,521	315,168	3,701	124,819	165,701	26,923	321,144	(16,987)	(6,228)	30,440	(13,184)
WB15	WASHINGTON CO ATTORNEY	144,602	182,483	113,121	8,490	(5,155)	3,295	3,295	7,499	14,631	8,540	31,601	393	13,261	17,695	10,759	42,018	(10,601)	(1,560)	3,239	(1,401)
WB19	WOLFE COUNTY ATTORNEY	141,677	178,875	110,763	8,274	15,886	24,160	24,160	7,546	15,305	17,174	39,813	385	12,985	17,238	5,795	36,403	9,592	(7,971)	3,161	(1,373)
WB20	WOODFORD COUNTY ATTORNEY	308,506	398,807	241,191	18,017	(16,281)	(18,244)	(18,244)	15,971	33,327	17,174	49,828	838	28,275	37,536	25,939	92,588	(34,876)	(12,313)	6,887	(2,987)
X000	OWENSBORO DAVIES CO TOUR	835,622	1,055,023	653,291	48,800	24,371	73,171	73,171	66,259	130,271	69,130	202,504	2,271	76,585	101,669	2,592	183,117	29,686	(20,197)	18,654	(8,089)
X034	FAYETTE CO ATTORNEY OFF	3,117,396	3,935,901	2,437,188	182,054	(106,955)	(124,901)	(124,901)	161,382	336,796	8,471	498,149	8,471	285,712	379,290	323,589	997,062	(352,913)	(185,412)	69,593	(30,180)
X059	KENTON COUNTY ATTORNEY	1,520,204	2,424,374	1,501,228	112,139	(112,755)	(596)	(596)	89,825	207,436	117,171	444,619	5,218	175,988	233,628	99,688	514,523	(85,528)	(6,652)	42,867	(18,598)
X105	GEORGETOWN WATER & SEWER	8,621,734	10,885,460	6,740,493	503,504	238,522	742,026	742,026	446,331	931,391	246,677	1,624,399	23,428	790,188	1,048,997	44,340	1,906,973	(176,902)	(124,678)	192,472	(85,467)
X356	LOU FIREFIGHTERS PENS FUN	465,454	587,663	363,893	27,182	(21,521)	25,921	25,921	24,098	50,282	7,961	82,439	1,265	42,659	56,631	7,789	108,344	(18,930)	(13,860)	10,391	(4,500)
TOTAL		\$ 6,416,508,407	\$ 8,101,229,535	\$ 5,016,441,878	\$ 374,719,887	\$ 10,994,469	\$ 385,714,356	\$ 385,714,356	\$ 332,190,374	\$ 693,164,446	\$ 212,596,875	\$ 1,248,891,705	\$ 17,435,493	\$ 588,077,420	\$ 790,689,323	\$ 236,351,584	\$ 1,612,553,740	\$ (199,245,855)	\$ (245,500,625)	\$ 143,242,444	\$ (62,117,969)

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023

County Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
39932	JEFFERSON CO SHERIFF	\$ 2,719,707	0.905547%
39934	KENTON CO SHERIFF	669,393	0.222879%
39936	CAMPBELL CO SHERIFF	24,348	0.008107%
39938	FAYETTE CO SHERIFF	1,212,336	0.403657%
39940	DAVISS CO SHERIFF	961,270	0.320062%
39944	HARDIN COUNTY SHERIFF	692,736	0.230652%
39946	WARREN COUNTY SHERIFF	1,174,918	0.391198%
39948	BOONE COUNTY SHERIFF	4,343,279	1.446128%
39952	MADISON COUNTY SHERIFF	605,692	0.201670%
39962	BULLITT CO SHERIFF	655,481	0.218247%
A156	CITY OF ANCHORAGE	62,280	0.020737%
AB19	BELLEVUE/DAYTON FIRE	524,679	0.174696%
AC19	CAMPBELL CO FIRE DIST 1	214,431	0.071397%
AD19	SOUTHERN CAMPBELL F DIST	199,986	0.066587%
AS02	ALLEN CO AMBULANCE SVC	342,519	0.114044%
AS20	WOODFORD CO FIRE DISTRICT	142,267	0.047369%
B008	BURLINGTON FIRE PRO DIST	837,927	0.278994%
B015	CITY OF HILL VIEW	501,559	0.166998%
B045	CITY OF BELLEFONTE	109,655	0.036510%
B048	CITY OF HARLAN	23,557	0.007843%
B256	BUECHEL FIRE PROTECT DIST	216	0.000072%
B259	CITY OF LUDLOW	381,105	0.126892%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	7,823,256	2.604812%
B656	LOUISVILLE AIRPORT AUTHOR	929,311	0.309421%
C106	CITY OF SIMPSONVILLE	165,539	0.055117%
C156	FAIRDALE FIRE DISTRICT	465,392	0.154956%
C256	LOUISVILLE/JEFF CO METRO	77,111,608	25.674887%
C356	INDIAN HILLS POLICE DEPT	75,875	0.025263%
D071	CITY OF LEWISBURG	8,311	0.002767%
D098	CITY OF COAL RUN VILLAGE	88,548	0.029483%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
D106	SIMPSONVILLE RURAL FIRE	250,945	0.083554%
G015	ZONETON FIRE PROT DIST	567,935	0.189098%
GS06	SHELBY CO SUB FIRE DIST	34,770	0.011577%
J002	CITY OF SCOTTSVILLE	326,926	0.108852%
J003	CITY OF LAWRENCEBURG	367,526	0.122371%
J007	CITY OF MIDDLESBORO	1,072,672	0.357154%
J024	CITY OF HOPKINSVILLE	3,872,168	1.289268%
J026	CLAY CO BD OF ED	24,952	0.008308%
J037	CITY OF FRANKFORT	3,936,523	1.310695%
J040	CITY OF LANCASTER	88,269	0.029390%
J059	KENTON COUNTY AIRPORT BD	4,237,740	1.410988%
J063	CITY OF LONDON	1,210,397	0.403011%
J067	CITY OF WHITESBURG	154,386	0.051404%
J084	CITY OF HARRODSBURG	138,828	0.046224%
J090	CITY OF BARDSTOWN	1,266,986	0.421852%
J100	CITY OF SOMERSET	3,148,372	1.048274%
J113	CITY OF MORGANFIELD	57,701	0.019212%
J118	CITY OF CORBIN	820,106	0.273060%
J156	CITY OF JEFFERSONTOWN	2,130,214	0.709271%
J210	BOYD CO AMBULANCE SERVICE	1,163,758	0.387482%
J256	CITY OF ST MATTHEWS	987,046	0.328644%
J259	CITY OF PARK HILLS	123,772	0.041211%
J319	CITY OF ALEXANDRIA	353,481	0.117694%
J324	CITY OF OAK GROVE	490,514	0.163320%
J356	CITY OF WEST BUECHEL	100,147	0.033345%
J359	CITY OF FORT WRIGHT	836,574	0.278543%
J410	CANNONSBURG VOL FIRE DEPT	34,216	0.011392%
J419	CITY OF COLD SPRING	263,527	0.087743%
J456	CITY OF SHIVELY	1,831,605	0.609847%
J510	CITY OF CATLETTSBURG	253,385	0.084367%
J619	CITY OF FORT THOMAS	1,792,792	0.596924%
J719	CITY OF SOUTHGATE	94,542	0.031478%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J756	CITY OF PROSPECT	49,715	0.016553%
J819	CITY OF BELLEVUE	293,736	0.097802%
J859	CITY OF VILLA HILLS	369,712	0.123099%
J919	CITY OF DAYTON	255,339	0.085017%
J956	OKOLONA FIRE DISTRICT	2,283,417	0.760281%
J959	CITY OF INDEPENDENCE	1,006,920	0.335262%
K001	CITY OF COLUMBIA	300,845	0.100169%
K010	CITY OF ASHLAND	3,564,594	1.186859%
K011	CITY OF DANVILLE	1,746,332	0.581454%
K016	CITY OF MORGANTOWN	185,080	0.061624%
K018	CITY OF MURRAY	1,534,624	0.510965%
K019	CITY OF NEWPORT	2,922,183	0.972963%
K026	CITY OF MANCHESTER	162,623	0.054147%
K029	CITY OF BURKESVILLE	114,575	0.038149%
K034	LEX/FAYETTE URBAN CO GOVT	6,231,577	2.074851%
K041	CITY OF WILLIAMSTOWN	194,831	0.064871%
K043	CITY OF LEITCHFIELD	468,523	0.155998%
K049	CITY OF CYNTHIANA	603,012	0.200777%
K065	CITY OF BEATTYVILLE	112,333	0.037402%
K071	CITY OF RUSSELLVILLE	707,717	0.235640%
K078	CITY OF LEBANON	335,535	0.111719%
K079	CITY OF BENTON	229,678	0.076473%
K099	CITY OF STANTON	159,423	0.053081%
K103	CITY OF MOREHEAD	557,569	0.185647%
K105	CITY OF GEORGETOWN	3,277,522	1.091276%
K106	CITY OF SHELBYVILLE	1,439,614	0.479330%
K108	CITY OF TAYLORSVILLE	63,934	0.021287%
K111	CITY OF CADIZ	154,709	0.051512%
K114	CITY OF BOWLING GREEN	7,771,789	2.587676%
K115	CITY OF SPRINGFIELD	148,980	0.049604%
K120	CITY OF VERSAILLES	1,291,441	0.429995%
K200	CITY OF FERGUSON	1,168	0.000389%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
K256	JEFFERSONTOWN FIRE DIST	2,951,415	0.982696%
K315	MT WASHINGTON FIRE P DIST	442,970	0.147490%
K356	ST MATTHEWS FIRE DIST.	3,275,038	1.090449%
K414	CITY OF SMITHS GROVE	51,169	0.017037%
K419	ALEXANDRIA FIRE DISTRICT	520,148	0.173187%
K559	CITY OF TAYLOR MILL	536,076	0.178490%
K659	CITY OF EDGEWOOD	793,891	0.264332%
K719	CENTRAL CAMPBELL CO FIRE	782,975	0.260697%
K759	LAKESIDE/CRESTVIEWHLS POL	378,521	0.126031%
K856	HIGHVIEW FIRE DISTRICT	750,098	0.249751%
K859	CITY OF FORT MITCHELL	890,750	0.296582%
L001	ADAIR CO AMBULANCE SER	314,349	0.104665%
L005	CITY OF GLASGOW	1,541,295	0.513186%
L009	CITY OF PARIS	523,938	0.174449%
L015	CITY OF MT WASHINGTON	695,049	0.231422%
L025	CITY OF WINCHESTER	2,530,160	0.842436%
L031	EDMONSON CO AMBULANCE DIS	77,549	0.025820%
L035	CITY OF FLEMINGSBURG	97,757	0.032549%
L039	CITY OF WARSAW	90,068	0.029989%
L044	GREEN CO AMBULANCE SVC	117,834	0.039234%
L050	CITY OF MUNFORDVILLE	79,943	0.026618%
L052	CITY OF EMINENCE	187,545	0.062444%
L057	CITY OF NICHOLASVILLE	3,294,342	1.096876%
L061	CITY OF BARBOURVILLE	95,498	0.031797%
L072	CITY OF EDDYVILLE	87,405	0.029102%
L073	CITY OF PADUCAH	4,562,733	1.519196%
L077	CITY OF SALYERSVILLE	102,273	0.034053%
L086	CITY OF TOMPKINSVILLE	128,430	0.042762%
L107	CITY OF FRANKLIN	566,364	0.188575%
L108	SPENCER CO FIRE DIST	46,323	0.015423%
L110	CITY OF ELKTON	50,264	0.016736%
L159	ELSMERE FIRE PROTECTION	271,793	0.090496%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
L656	FERN CREEK FIRE PROT DIST	2,510,568	0.835913%
L756	PLEASURE RIDGE PARK FIRE	3,115,872	1.037453%
M014	CITY OF HARDINSBURG	94,971	0.031621%
M015	BULLITT CO FISCAL COURT	21,884	0.007286%
M022	CITY OF OLIVE HILL	104,264	0.034715%
M042	CITY OF MAYFIELD	1,714,080	0.570716%
M054	CITY OF DAWSON SPRINGS	89,080	0.029660%
M059	KENTON COUNTY FISCAL CT	1,397,584	0.465336%
M069	CITY OF STANFORD	271,130	0.090275%
M076	CITY OF RICHMOND	3,577,564	1.191177%
M081	CITY OF MAYSVILLE	1,186,803	0.395155%
M082	CITY OF BRANDENBURG	141,051	0.046964%
M085	CITY OF EDMONTON	152,498	0.050775%
M109	CITY OF CAMPBELLSVILLE	663,772	0.221008%
M118	WHITLEY CO FISCAL COURT	40,611	0.013522%
M315	CITY OF PIONEER VILLAGE	118,985	0.039617%
N008	CITY OF FLORENCE	5,091,191	1.695151%
N011	CITY OF PERRYVILLE	39,988	0.013314%
N014	CITY OF IRVINGTON	69,180	0.023034%
N022	CITY OF GRAYSON	263,344	0.087682%
N050	CITY OF HORSE CAVE	137,142	0.045663%
N051	CITY OF HENDERSON	3,116,666	1.037717%
N054	CITY OF MADISONVILLE	2,958,532	0.985066%
N076	MADISON CO EMS	1,423,519	0.473971%
N087	CITY OF MT STERLING	597,144	0.198824%
N088	MORGAN CO AMBULANCE SERV	58,743	0.019559%
N093	CITY OF LAGRANGE	301,294	0.100318%
N094	CITY OF OWENTON	84,053	0.027986%
N100	CITY OF BURNSIDE	85,619	0.028507%
N104	CITY OF JAMESTOWN	22,315	0.007430%
P007	CITY OF PINEVILLE	70,314	0.023412%
P015	CITY OF LEBANON JUNCTION	64,201	0.021376%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
P033	ESTILL COUNTY EMS	305,802	0.101819%
P041	CITY OF DRY RIDGE	566,642	0.188668%
P043	CITY OF CLARKSON	20,004	0.006660%
P079	CITY OF CALVERT CITY	218,178	0.072644%
P093	SOUTH OLDHAM FIRE DEPT	411,988	0.137174%
P116	CITY OF MONTICELLO	192,461	0.064081%
R015	CITY OF SHEPHERDSVILLE	2,207,810	0.735107%
R017	CITY OF PRINCETON	285,245	0.094975%
R045	CITY OF RUSSELL	411,607	0.137047%
R057	CITY OF WILMORE	184,234	0.061342%
R104	CITY OF RUSSELL SPRINGS	216,883	0.072213%
R105	CITY OF STAMPING GROUND	28,153	0.009374%
TS59	INDEPENDENCE FIRE DIST	1,216,806	0.405145%
V001	ADAIR COUNTY FISCAL COURT	203,016	0.067596%
V002	ALLEN COUNTY FISCAL COURT	370,366	0.123316%
V003	ANDERSON CO FISCAL COURT	268,787	0.089495%
V005	BARREN CO FISCAL CT	678,943	0.226059%
V007	BELL CO FISCAL CT	142,031	0.047290%
V008	BOONE CO FISCAL CT	1,293,811	0.430784%
V009	BOURBON CO FISCAL COURT	171,864	0.057223%
V011	BOYLE COUNTY FISCAL COURT	1,065,339	0.354713%
V012	BRACKEN CO FISCAL COURT	71,880	0.023933%
V013	BREATHITT CO FISCAL COURT	52,512	0.017484%
V014	BRECKINRIDGE CO FISCAL CT	207,656	0.069141%
V017	CALDWELL CO FISCAL COURT	77,087	0.025667%
V019	CAMPBELL CO FISCAL CT	1,060,733	0.353179%
V023	CASEY CO FISCAL COURT	130,841	0.043565%
V025	CLARK COUNTY FISCAL COURT	932,275	0.310408%
V030	DAVISS CO FISCAL COURT	1,933,128	0.643650%
V032	ELLIOTT CO FISCAL CT	70,490	0.023470%
V035	FLEMING CO FISCAL COURT	128,651	0.042835%
V037	FRANKLIN CO FISCAL COURT	2,126,442	0.708015%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V041	GRANT COUNTY FISCAL COURT	443,554	0.147685%
V043	GRAYSON CO FISCAL COURT	685,596	0.228274%
V047	HARDIN CO FISCAL COURT	2,498,839	0.832007%
V049	HARRISON CO FISCAL COURT	147,655	0.049163%
V052	HENRY CO FISCAL COURT	131,575	0.043809%
V054	HOPKINS CO FISCAL COURT	740,347	0.246504%
V057	JESSAMINE CO FISCAL COURT	1,896,666	0.631509%
V060	KNOTT CO FISCAL CT	88,766	0.029555%
V062	LARUE CO FISCAL COURT	102,904	0.034263%
V063	LAUREL COUNTY FISCAL COUR	72,700	0.024206%
V067	LETCHER CO FISCAL COURT	120,992	0.040285%
V070	LIVINGSTON CO FISCAL CT	180,066	0.059954%
V072	LYON COUNTY FISCAL COURT	68,771	0.022898%
V073	MCCRACKEN CO FISCAL COURT	2,156,921	0.718163%
V076	MADISON CO FISCAL COURT	474,326	0.157931%
V078	MARION CO FISCAL COURT	221,256	0.073669%
V079	MARSHALL CO FISCAL COURT	912,503	0.303825%
V081	MASON CO FIS CT	264,929	0.088210%
V083	MENIFEE CO FISCAL COURT	91,946	0.030614%
V087	MONTGOMERY CO FISCAL CT	289,086	0.096254%
V088	MORGAN CO FISCAL CT	20,222	0.006733%
V090	NELSON CO FISCAL CT	694,686	0.231301%
V093	OLDHAM CO FISCAL COURT	1,644,561	0.547569%
V094	OWEN COUNTY FISCAL COURT	88,862	0.029587%
V096	PENDLETON CO FISCAL COURT	114,223	0.038032%
V100	PULASKI CO FISCAL CT	1,381,927	0.460123%
V103	ROWAN CO FISCAL COURT	182,947	0.060914%
V105	SCOTT CO FISCAL CT	4,232,494	1.409241%
V106	SHELBY CO FISCAL COURT	1,707,048	0.568375%
V107	SIMPSON CO FISCAL COURT	382,820	0.127463%
V108	SPENCER CO TREASURER	523,075	0.174162%
V109	TAYLOR COUNTY FISCAL COUR	211,273	0.070345%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
 Schedule A - Schedule Of Employer Allocations
 Fiscal Year Ended June 30, 2023
 (Continued)**

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V112	TRIMBLE CO FISCAL COURT	44,353	0.014768%
V113	UNION COUNTY FISCAL COURT	94,757	0.031550%
V115	WASHINGTON CO FIS COURT	142,174	0.047338%
V119	CITY OF HIGHLAND HEIGHTS	289,315	0.096330%
V120	WOODFORD CO FISCAL COURT	459,365	0.152949%
V159	CITY OF ERLANGER	2,164,939	0.720833%
V171	CITY OF ADAIRVILLE	17,234	0.005738%
V196	CITY OF BUTLER	23,263	0.007746%
V197	CITY OF HAZARD	32,613	0.010859%
V205	BARREN/METCALFE CO AMB SR	928,484	0.309146%
V298	CITY OF PIKEVILLE	360,914	0.120169%
V330	CITY OF OWENSBORO	5,918,280	1.970536%
V347	CITY OF RADCLIFF	1,443,294	0.480556%
V359	CITY OF ELSMERE	421,610	0.140378%
V376	CITY OF BEREA	1,524,217	0.507500%
V408	UNION EMERGENCY SERVICES	1,106,467	0.368407%
V447	CITY OF ELIZABETHTOWN	3,433,033	1.143054%
V608	WALTON FIRE DIST/EMS	860,048	0.286359%
V647	CITY OF VINE GROVE	119,190	0.039685%
V708	HEBRON FIRE PROTECTION DI	1,570,103	0.522778%
V808	POINT PLEASANT FIRE DIST	399,101	0.132884%
V919	CITY OF WILDER	577,539	0.192296%
V959	CITY OF COVINGTON	8,326,155	2.772256%
TOTAL		\$ 300,338,576	100.000000%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of Pension Amounts by Employer Fiscal Year Ended June 30, 2023

County Employees Retirement System (Hazardous)

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

Table with columns for Participating Employer Code, Participating Employer Name, Net Pension Liability as of June 30, 2023, Pension Expense, and Outstanding Balance of Deferred Outflows (Resources). It includes a detailed breakdown of deferred amounts and changes in proportions.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of Pension Amounts by Employer Fiscal Year Ended June 30, 2023 (Continued) County Employees Retirement System (Hazardous)

Table with columns: Participating Employer Code, Employer Name, Net Pension Liability as of June 30, 2023 (Discount Rate 6.50%, 7.50%, 8.50%), Pension Expense, Outstanding Balance of Deferred Outflows of Resources (Liability, Investment), and Recognition of Existing Deferred Outflows (Inflows) of Resources (2024, 2025, 2026).

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of Pension Amounts by Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Hazardous)

Table with columns for Participating Employer, Pension Expense, Deferred Amounts from Changes in Proportion, Outstanding Balance of Deferred Outflows, and Recognition of Existing Deferred Outflows. Rows include various counties like P116 CITY OF MONTICELLO, R015 CITY OF SHEPHERDSVILLE, etc., ending with a TOTAL row.

The accompanying notes are an integral part of the schedules.

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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER**

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Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2023

Note 1 - Organization

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

The KPPA Board is comprised of elected and appointed representatives from the CERS and Kentucky Retirement System (KRS) boards. The KPPA Board, as of December 6, 2023, is comprised of Keith Percy, Chair, elected by SPRS, selected by KRS Board Chair; Jerry W. Powell, Vice Chair, elected by CERS, selected by CERS Board Chair; Betty Pendergrass, elected by CERS, CERS Board Chair; Lynn Hampton, Governor Appointee, KRS Board Chair; Dr. Merl Hackbart, Governor Appointee, CERS Investment Committee Chair; C. Prewitt Lane, Governor Appointee, KRS Investment Committee Chair; William O'Mara, Governor Appointee, selected by CERS Chair; and William Summers V, Governor Appointee, selected by KRS Chair.

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

CERS Nonhazardous, CERS Hazardous, KERS Nonhazardous, and KERS Hazardous are cost-sharing multiple-employer defined benefit plans that cover all regular full-time members employed in nonhazardous and hazardous positions of any state department, board, agency, county, city, school board, and any additional eligible local agencies electing to participate. The plans provide for 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.

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2023
(Continued)

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, 2023, 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 to KPPA are calculated based upon creditable compensation for active members reported by employers for CERS Hazardous, CERS Nonhazardous and KERS Hazardous. House Bill 8 passed during the 2021 legislative session changed how employer contributions are allocated and collected from the participating employers in the KERS Nonhazardous fund. Therefore, the calculation of the proportionate share of the Collective Pension Amounts for employers that participate in the KERS Nonhazardous pension fund has been updated since June 30, 2020. The proportionate share of the Collective Pension Amounts for employers that participate in the KERS Nonhazardous fund is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by actual salary for fiscal year ending June 30, 2023. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort assumes the amortization cost is approximately 88% of the aggregate required contribution for the fund. Employer contributions are accrued when earned and the employer has made a formal commitment to provide the contributions.

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

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2023, 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.

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2023
(Continued)

Note 3 - Summary of Significant Accounting Policies (Continued)

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

The components of the net pension liability of CERS and KERS for participating employers as of June 30, 2023, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	CERS Nonhazardous	CERS Hazardous	KERS Nonhazardous	KERS Hazardous
Total Pension Liability	\$ 15,089,106	\$ 5,731,148	\$ 15,858,669	\$ 1,316,521
Fiduciary Net Position	8,672,597	3,035,192	3,539,943	893,533
Net Pension Liability	<u>\$ 6,416,509</u>	<u>\$ 2,695,956</u>	<u>\$ 12,318,726</u>	<u>\$ 422,988</u>

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

For financial reporting, the actuarial valuation as of June 30, 2023, was performed by Gabriel Roeder Smith (GRS). The total pension liability, net pension liability, and sensitivity information as of June 30, 2023, were based on an actuarial valuation date of June 30, 2022. The total pension liability was rolled-forward from the valuation date (June 30, 2022) to the plan's fiscal year ending June 30, 2023, using generally accepted actuarial principles.

The CERS Board of Trustees adopted new actuarial assumptions on May 9, 2023, and include a change in the investment return assumption from 6.25% to 6.50%. The KRS Board of Trustees adopted new actuarial assumptions on June 5, 2023. These assumptions are documented in the report titled "2022 Actuarial Experience Study for the Period Ending June 30, 2022." The Total Pension Liability as of June 30, 2023, is determined using these updated assumptions.

House Bill 506 passed during the 2023 legislative session and reinstated the Partial Lump Sum Option form of payment for members who retire on and after January 1, 2024, with the lump-sum options expanded to include 48 or 60 times the member's monthly retirement allowance. Since this optional form of payment results in a reduced, actuarial equivalent, monthly retirement allowance for members who elect a partial lump-sum option, this provision does not have a fiscal impact to the total pension liability.

House Bill 506 also adjusted the minimum required separation period before a retiree may become reemployed and continue to receive their retirement allowance to one month under all circumstances. This is a minimal change for members in the hazardous plans, as the minimum separation period was already one month for members who became reemployed on a full-time basis in a hazardous position. The requirement was previously three months only for members who became reemployed on a part-time basis or in any nonhazardous position. GRS believes this provision of House Bill 506 will have an insignificant impact on the retirement pattern of hazardous members and therefore have reflected no fiscal impact to the total pension liability of the hazardous plan.

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2023
(Continued)

Note 3 - Summary of Significant Accounting Policies (Continued)

Actuarial Methods and Assumptions for Determining the Total Pension Liability and Net Pension Liability (Continued)

Similarly, this is a relatively small change for future retirees in the nonhazardous plans. But as the minimum separation period was previously three months in almost every circumstance, GRS assumed that there would be a 1.0% increase in the rate of retirement for each of the first two years a nonhazardous member becomes retirement eligible under the age of 65 in order to reflect a shift in the retirement pattern. The total pension liability as of June 30, 2023, for the nonhazardous plans is determined using these updated benefits provisions.

There have been no other plan provision changes that would materially impact the total pension liability since June 30, 2022. It is GRS's opinion that these procedures for determining the information contained in this report are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

The actuarial assumptions are:

Inflation	2.50%
Payroll Growth Rate	2.0% for CERS Nonhazardous and Hazardous, and 0.0% for KERS Nonhazardous and 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 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% for CERS Nonhazardous and Hazardous, 6.25% for KERS Hazardous, 5.25% for KERS Nonhazardous

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-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members was a system-specific mortality table based on mortality experience from 2013-2022, 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.

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2023
(Continued)

Note 3 - Summary of Significant Accounting Policies (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 28 years (closed) amortization period of the unfunded actuarial accrued liability.

The projection of cash flows used to determine the discount rate of 5.25% for the KERS 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 28 years (closed) amortization period of the unfunded actuarial accrued liability.

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

Basis of Accounting

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

Use of Estimates in Preparation of the Schedules

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

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2023
(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, 2023, are presented below (\$ in thousands):

	<u>CERS Nonhazardous</u>	<u>CERS Hazardous</u>	<u>KERS Nonhazardous</u>	<u>KERS Hazardous</u>
Per GRS Schedule A	\$ 679,246	\$ 300,339	\$ 1,022,116	\$ 68,332
Retired Reemployed	17,519	6,907	4,589	2,940
Other Employer Contributions	(2,589)	(1,226)	(381)	(20)
Interest	87	366	44	8
Write-Offs/Refunds	3	(76)	(467)	128
Employer Pay Credit	(51,694)	(21,683)	(22,018)	(8,758)
Sick Leave	3,209	1,726	7,869	1,390
Outstanding Checks	159	-	102	-
KPPA	-	-	1,033	-
KTRS	-	-	85	-
Total	\$ 645,940	\$ 286,353	\$ 1,012,972	\$ 64,020
Employer Contributions on the Statement of Change in Fiduciary Net Position	\$ 645,940	\$ 286,353	\$ 1,012,972	\$ 64,020
Dollar Difference	\$ -	\$ -	\$ -	\$ -
Percentage Difference	0%	0%	0%	0%

* Other Employer Contributions - contributions from prior period adjustments; omitted contributions/invoices; and other ER 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 Schedule A (GRS reports). The contributions per Schedule A (GRS reports) represent actual contributions made related to the measurement period.

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2023
(Continued)

Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contributions for Fiscal Year 2023

The following actuarial methods and assumptions were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2023:

Valuation Date	June 30, 2021 for CERS Nonhazardous and CERS Hazardous June 30, 2021 for KERS Nonhazardous and KERS Hazardous
Experience Study	July 1, 2018 to 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 Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases
Payroll Growth Rate	2.0% for CERS Nonhazardous and Hazardous 0.0% for KERS Nonhazardous and Hazardous 20% of the difference between the market value of the assets and the expected actuarial value of assets is recognized
Asset Valuation Method	
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 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% for CERS Nonhazardous and Hazardous and KERS Hazardous 5.25% for KERS Nonhazardous Board certified rate is phased into the actuarially determined rate in accordance with
Phase-in Provision	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, 2023, is based on the June 30, 2022 actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are amortized over a closed five-year period.

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

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

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*

Independent Auditor's Report

To the Board of Trustees
Kentucky Public Pensions Authority

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations of the Kentucky Employees Retirement System – Nonhazardous Pension Plan (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous Pension Plan (KERS Hazardous), County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) as of and for the year ended June 30, 2023, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Pension Plans as of and for the fiscal year ended June 30, 2023 and have issued our report thereon dated March 21, 2024.

Report on Internal Control Over Financial Reporting

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

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AN EQUAL OPPORTUNITY EMPLOYER M/F/D



Board of Trustees
Kentucky Public Pensions Authority

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 schedules 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 that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether KPPA's schedules 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 schedules. 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.

Respectfully Submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 21, 2024

**REPORT OF THE AUDIT OF THE
SCHEDULES OF EMPLOYER ALLOCATIONS AND
OTHER POSTEMPLOYMENT BENEFITS
AMOUNTS BY EMPLOYER FOR THE
KENTUCKY PUBLIC PENSIONS AUTHORITY**

**For The Fiscal Year Ended
June 30, 2023**



**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
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DRAFT



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

Board of Trustees
Kentucky Public Pensions Authority

Opinion

We have audited the accompanying schedules of employer allocations of the Kentucky Employees Retirement System-Nonhazardous Other Post Employee Benefit (OPEB) Plan (KERS Nonhazardous), Kentucky Employees Retirement System-Hazardous OPEB Plan (KERS Hazardous), County Employees Retirement System-Nonhazardous OPEB Plan (CERS Nonhazardous), and County Employees Retirement System-Hazardous OPEB Plan (CERS Hazardous) as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedules of OPEB amounts by employer of the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Plans as of and for the year ended June 30, 2023, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities for the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Plans as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Kentucky Public Pensions Authority (KPPA) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Board of Trustees
Kentucky Public Pensions Authority

Responsibilities of Management for the Schedules

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

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

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

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

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

Board of Trustees
Kentucky Public Pensions Authority

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 Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of KPPA as of and for the fiscal year ended June 30, 2023, and our report thereon, dated November 27, 2023, 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 21, 2024 on our consideration of KPPA's internal control over the preparation of these schedules and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KPPA's internal control over financial reporting and compliance.

Restriction on Use

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

Respectfully Submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 21, 2024

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023**

Kentucky Employees Retirement System (Non-Hazardous)

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

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	\$ 1,388,843	0.000000%	0.088022%	0.081183%
10010	LEGS LEGISLATIVE RES COMM	24,289,921	1.825050%	1.539439%	1.561631%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	\$ 25,678,763	1.825050%	1.627461%	1.642814%
7716	MASTER COMMISSIONER BULLITT COUNTY	\$ 146,255	0.000000%	0.009269%	0.008549%
7718	MASTER COMM BOONE CO	152,144	0.000000%	0.009643%	0.008894%
7720	MASTER COMM CAMPBELL CO	70,720	0.000000%	0.004482%	0.004134%
7724	MASTER COMM CHRISTIAN CO	42,321	0.000000%	0.002682%	0.002474%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001384%	0.001276%
7727	MASTER COMM CLINTON/CUMBE	34,800	0.000000%	0.002206%	0.002035%
7730	MASTER COMM DAVIESS CO	110,055	0.000000%	0.006975%	0.006433%
7734	MASTER COMM FAYETTE CO	155,304	0.000000%	0.009843%	0.009078%
7741	MASTER COMM GRANT CO	55,120	0.000000%	0.003493%	0.003222%
7743	MASTER COMM GRAYSON CO	72,787	0.000000%	0.004613%	0.004255%
7747	MASTER COMM HARDIN CO	172,549	0.000000%	0.010936%	0.010086%
7752	HENRY/ TRIMBLE MASTER COM	59,600	0.000000%	0.003777%	0.003484%
7756	MASTER COMM JEFF CIRCUIT	394,870	0.000000%	0.025026%	0.023081%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	64,644	0.000000%	0.004097%	0.003779%
7759	MASTER COMM KENTON CO	182,022	0.000000%	0.011536%	0.010640%
7763	MASTER COMM LAUREL CO	63,020	0.000000%	0.003994%	0.003684%
7773	MASTER COMM MCCracken CO	126,600	0.000000%	0.008024%	0.007401%
7776	MASTER COMM MADISON CO	104,544	0.000000%	0.006626%	0.006111%
7782	MASTER COMM MEADE CO	49,517	0.000000%	0.003138%	0.002894%
7790	MASTER COMM NELSON CO	55,120	0.000000%	0.003493%	0.003222%
7793	MASTER COMM OLDHAM CO	70,761	0.000000%	0.004485%	0.004137%
7794	MASTER COMM OWEN CO	48,413	0.000000%	0.003068%	0.002830%
7798	MASTER COMM PIKE CO	93,868	0.000000%	0.005949%	0.005487%
7805	MASTER COMM SCOTT CO	108,127	0.000000%	0.006853%	0.006321%
7807	MASTER COMM SIMPSON CO	39,982	0.000000%	0.002534%	0.002337%
7814	MASTER COMM WARREN CO	122,998	0.000000%	0.007795%	0.007189%
7820	MASTER COMM BARREN CO	32,142	0.000000%	0.002037%	0.001879%
7821	MASTER COMM MUHLenberg CO	78,866	0.000000%	0.004998%	0.004610%
20020	JUDL JUDICIAL RET SYSTEM	193,870	0.000000%	0.012287%	0.011332%
20025	JUDL ADM OFF OF THE COURT	73,206,237	2.508010%	4.639643%	4.474015%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	\$ 76,129,091	2.508010%	4.824886%	4.644869%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31030	UNIFIED PROSECUTORIAL SYS	\$ 59,251,276	3.963118%	3.755210%	3.771364%
31035	DEPT OF AGRICULTURE	10,468,528	0.700205%	0.663471%	0.666325%
31040	ATTORNEY GENERALS OFFICE	9,867,381	0.659996%	0.625372%	0.628062%
31045	AUDITOR OF PUBLIC ACCOUNT	7,974,616	0.533395%	0.505413%	0.507587%
31066	REGISTRY OF ELECTION	641,859	0.042932%	0.040680%	0.040855%
31070	GOVERNORS OFFICE	1,890,692	0.126462%	0.119828%	0.120343%
31074	DEPT OF VETERANS AFFAIRS	22,446,164	1.501348%	1.422586%	1.428706%
31076	MILITARY AFFAIRS COMM	69,035	0.004618%	0.004375%	0.004394%
31082	KY INFRASTRUCTURE	868,436	0.058087%	0.055040%	0.055277%
31085	LT GOVERNORS OFFICE	500,789	0.033496%	0.031739%	0.031876%
31094	OFF OF HOMELAND SECURITY	1,016,413	0.067984%	0.064418%	0.064695%
31095	DEPT MILITARY AFFAIRS	16,890,354	1.129739%	1.070472%	1.075077%
31097	OFF OF MINORITY EMPWMENT	7,500	0.000502%	0.000475%	0.000477%
31110	OFF OF SECRETARY TO CABIN	33,318	0.002229%	0.002112%	0.002121%
31112	GOV OFF LOCAL DEVELOPMENT	2,476,621	0.165653%	0.156963%	0.157638%
31120	SECRETARY OF STATE	1,788,821	0.119648%	0.113371%	0.113859%
31125	STATE TREASURERS OFFICE	1,607,480	0.107519%	0.101878%	0.102316%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	127,641	0.008538%	0.008090%	0.008125%
31137	KY COMM NETWORK AUTH	832,063	0.055654%	0.052734%	0.052961%
31150	BOARD OF ACCOUNTANCY	213,963	0.014311%	0.013560%	0.013618%
31165	BOARD OF BARBERING	110,280	0.007376%	0.006989%	0.007019%
31179	Off of the KY Brd of Emergency Med Svcs	365,951	0.024477%	0.023193%	0.023293%
31180	BOARD OF DENTISTRY	260,700	0.017437%	0.016523%	0.016594%
31185	BOARD OF ELECTIONS	532,728	0.035632%	0.033763%	0.033908%
31190	BRD OF EMBALMERS/FUN DIR	209,077	0.013984%	0.013251%	0.013308%
31200	BOARD OF EXM ARCHITECTS	156,765	0.010486%	0.009935%	0.009978%
31205	KY LANDSCAPE ARCH REG BD	26,327	0.001761%	0.001669%	0.001676%
31215	BD EXAMINERS OF SOCIAL WK	110,224	0.007372%	0.006986%	0.007016%
31225	BD OF HAIRDRESSERS/CSMTG	732,490	0.048994%	0.046424%	0.046624%
31245	BD OF MEDICAL LICENSURE	853,841	0.057111%	0.054115%	0.054348%
31250	BOARD OF NURSING	3,221,876	0.215500%	0.204195%	0.205073%
31260	BOARD OF OPTOMETRIC EXM	87,055	0.005823%	0.005517%	0.005541%
31263	KY RESPIRATORY CARE BD	113,068	0.007563%	0.007166%	0.007197%
31268	PERSONNEL BOARD	359,938	0.024075%	0.022812%	0.022910%
31270	KY BOARD OF PHARMACY	1,157,919	0.077449%	0.073386%	0.073702%
31275	BD OF PHYSICAL THERAPY	182,842	0.012230%	0.011588%	0.011638%
31290	BD OF PROF ENGINEERS & LA	527,517	0.035284%	0.033433%	0.033577%
31345	SCHOOL FAC CONSTR COMM	148,148	0.009909%	0.009389%	0.009429%
31354	EXECUTIVE BRANCH ETH COMM	277,997	0.018594%	0.017619%	0.017695%
31370	COMMISSION ON HUMAN RIGHT	950,421	0.063570%	0.060236%	0.060495%
31415	KY COUNCIL POSTSEC EDUCAT	2,164,776	0.144795%	0.137199%	0.137789%
31765	OFFICE OF STATE BUD DIREC	1,261,434	0.084373%	0.079947%	0.080291%
35605	TRAN OFF OF THE SECRETARY	3,740,471	0.250188%	0.237062%	0.238082%
35607	TRAN OFFICE OF LEGAL SVC	2,176,133	0.145554%	0.137918%	0.138511%
35609	DIVISION OF FACILITY MANA	1,491,707	0.099775%	0.094541%	0.094948%
35615	TRAN DEPT OF AVIATION	1,277,199	0.085428%	0.080946%	0.081294%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
35616	TRAN OFFICE OF PERSONNEL	1,630,137	0.109034%	0.103314%	0.103758%
35617	OFFICE OF INFORMAT TECHNO	1,832,009	0.122537%	0.116109%	0.116608%
35618	OFFICE OF AUDITS	2,257,163	0.150974%	0.143054%	0.143669%
35619	DOT PAYROLL DIVISION	768,355	0.051393%	0.048697%	0.048906%
35625	TRAN DEPT OF HIGHWAYS	188,866,782	12.632655%	11.969945%	12.021434%
35628	TRAN DEPT OF INTERGOV PRO	659,646	0.044122%	0.041807%	0.041987%
35630	TRAN DEPT OF VEH REGULATE	8,762,510	0.586095%	0.555348%	0.557737%
36635	CAB FOR ECONOMIC DEVELOPMENT	4,446,532	0.297414%	0.281811%	0.283023%
39075	KHEAA DIV OF FINANCIAL AF	461,232	0.030850%	0.029232%	0.029358%
39079	COMMONWEALTH OF TECHNOL	13,147,877	0.879417%	0.833282%	0.836867%
39084	KY RIVER AUTHORITY	355,605	0.023785%	0.022537%	0.022634%
39103	OFFICE OF PVA'S	30,403,104	2.033561%	1.926879%	1.935168%
39130	DEPT OF REVENUE	32,970,487	2.205285%	2.089594%	2.098583%
39750	OFFICE OF SECRETARY	5,928,519	0.396539%	0.375736%	0.377352%
39758	OFF OF THE CONTROLLER	4,168,333	0.278806%	0.264179%	0.265316%
39785	DEPT FACILITIES SUPP SVCS	9,871,895	0.660298%	0.625658%	0.628350%
50235	KY STATE FAIR BOARD	9,621,369	0.643541%	0.609780%	0.612403%
50410	COMM KY HERITAGE COUNCIL	868,030	0.058060%	0.055014%	0.055251%
50529	KY ARTS COUNCIL	557,872	0.037314%	0.035357%	0.035509%
50550	KY HISTORICAL SOCIETY	1,687,311	0.112859%	0.106938%	0.107398%
50660	DEPT OF FISH & WILDLIFE	15,151,807	1.013453%	0.960287%	0.964418%
50665	COMM KY HORSE PARK	2,270,847	0.151889%	0.143921%	0.144540%
50670	DEPT OF PARKS	22,346,214	1.494663%	1.416252%	1.422345%
50850	COMM OFFICE OF SECRETARY	1,278,152	0.085491%	0.081006%	0.081354%
50852	KY ARTISANS CTR AT BEREA	668,082	0.044686%	0.042341%	0.042523%
50860	DEPT OF TOURISM	1,103,866	0.073834%	0.069960%	0.070261%
51106	DEPT OF WORKPLACE STANDARDS	4,354,235	0.291240%	0.275961%	0.277148%
51107	DEPARTMENT OF WORKERS' CLAIMS	7,305,786	0.488659%	0.463024%	0.465016%
51113	KY OSH REVIEW COMMISSION	210,171	0.014058%	0.013320%	0.013377%
51114	WORKERS' COMP FUNDING COMMISSION	821,869	0.054972%	0.052088%	0.052312%
51142	OFFICE OF UNEMPLOYMENT INSURANCE	11,132,965	0.744647%	0.705582%	0.708617%
51340	KY COMM DEAF/HARD OF HEAR	558,797	0.037376%	0.035415%	0.035567%
51407	KY ENVIRONMENTAL EDUC COU	102,423	0.006851%	0.006491%	0.006519%
51507	OFFICE OF THE SECRETARY	7,809,839	0.522374%	0.494970%	0.497099%
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	619,688	0.041449%	0.039274%	0.039443%
51509	OFFICE OR EDUCATIONAL PROGRAMS	39,015	0.002610%	0.002473%	0.002484%
51530	EDUC OFFICE OF SECRETARY	138,932	0.009293%	0.008805%	0.008843%
51531	DEPT WORKFORCE INVESTMENT	16,829,343	1.125658%	1.066605%	1.071193%
51532	KY COMM ON PROPRIETARY ED	113,050	0.007562%	0.007165%	0.007196%
51540	EDUC DEPT OF EDUCATION	12,784,131	0.855087%	0.810229%	0.813714%
51545	KY EDUCATIONAL TV AUTHOR	6,811,077	0.455570%	0.431670%	0.433527%
51555	KY DEPT LIBRARY & ARCHIVE	2,304,881	0.154166%	0.146078%	0.146706%
53721	H&FS OFF OF THE SECRETARY	24,740,419	1.654803%	1.567991%	1.574736%
53723	OFFICE INSPECTOR GENERAL	8,398,266	0.561732%	0.532263%	0.534553%
53725	DEPT OF AGING/INDEP LIVIN	10,266,677	0.686703%	0.650678%	0.653477%
53727	DEPT FOR INCOME SUPPORT	21,827,369	1.459959%	1.383369%	1.389320%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
53728	DEPT FOR PUBLIC HEALTH	22,264,780	1.489216%	1.411091%	1.417161%
53729	OFF HUMAN RESOURCE MANAGE	16,482,903	1.102486%	1.044649%	1.049143%
53730	SERVE KY	926,484	0.061969%	0.058718%	0.058971%
53736	H&FS DEPT FOR COMM BASE S	207,415,139	13.873300%	13.145495%	13.202045%
53739	HEALTH DATA AND ANALYTICS	36,401	0.002435%	0.002307%	0.002317%
53746	DEPT FOR MEDICAID SERVICE	9,153,423	0.612242%	0.580123%	0.582619%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	5,696,868	0.381044%	0.361054%	0.362607%
54500	J&PS OFF OF SECRETARY	9,242,039	0.618169%	0.585739%	0.588259%
54515	DEPT OF PUBLIC ADVOCACY	30,769,914	2.058096%	1.950127%	1.958516%
54520	J&PS DEPT OF KY STATE POL	35,909,847	2.401889%	2.275884%	2.285675%
54523	J&PS OF JUVENILE JUSTICE	30,447,667	2.036542%	1.929703%	1.938004%
54525	DEPT OF CRIMINAL JUST TRN	7,860,550	0.525766%	0.498184%	0.500327%
54527	J&PS DEPT OF CORRECTIONS	17,612,231	1.178023%	1.116223%	1.121025%
55790	OFFICE OF THE SECRETARY	4,926,600	0.329524%	0.312237%	0.313580%
55793	DEPT PERSONNEL ADMIN	1,939,761	0.129744%	0.122938%	0.123467%
55794	DEPT FOR EMPLOYEE INS	2,486,866	0.166338%	0.157612%	0.158290%
56102	OFFICE OF THE SECRETARY	217,008	0.014515%	0.013753%	0.013812%
56106	DEPT OF WRKPLACE STANDARD	540,636	0.036161%	0.034264%	0.034411%
56107	DEPT OF WORKERS CLAIMS	273,983	0.018326%	0.017364%	0.017439%
56113	KY OSH REVIEW COMMISSION	8,461	0.000566%	0.000536%	0.000538%
56114	WORKERS COMP FUNDING COMM	35,927	0.002403%	0.002277%	0.002287%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	786,263	0.052591%	0.049832%	0.050046%
57123	KY PUBLIC SVC COMMISSION	4,303,616	0.287854%	0.272753%	0.273926%
57126	OFFICE OF THE SECRETARY	2,788,567	0.186518%	0.176733%	0.177493%
57128	DEPT FOR NATURAL RESOURCE	23,730,585	1.587259%	1.503990%	1.510460%
57129	DEPT FOR ENVIRONM PROTECT	32,991,555	2.206694%	2.090929%	2.099924%
57139	OFFICE OF ADMINISTRATIVE SERVICES	4,460,589	0.298354%	0.282702%	0.283918%
57140	KY NATURE PRESERVES	1,063,807	0.071154%	0.067422%	0.067712%
57141	OFFICE OF ENERGY POLICY	321,537	0.021507%	0.020378%	0.020466%
58374	KY HORSE RACING AUTHORITY	2,607,247	0.174390%	0.165241%	0.165952%
58672	OFFICE OF CLAIMS AND APPEALS	519,247	0.034731%	0.032909%	0.033051%
58675	OFFICE OF THE SECRETARY	3,666,529	0.245242%	0.232376%	0.233376%
58676	DEPT OF INSURANCE	3,632,294	0.242952%	0.230206%	0.231196%
58677	OFF OF OCCUP & PROFESSION	1,563,708	0.104591%	0.099104%	0.099530%
58678	KY BOXING & WRESTLING AUT	56,525	0.003781%	0.003582%	0.003597%
58680	DEPT OF ALCOHOL & BEVERA	647,404	0.043303%	0.041031%	0.041208%
58681	DEPT OF CHARITABLE GAMING	1,269,594	0.084919%	0.080464%	0.080810%
58685	DEPT OF FINANCIAL INSTITU	5,805,389	0.388303%	0.367932%	0.369515%
58690	DEPT OF HOUSING & BUILD C	9,966,641	0.666635%	0.631663%	0.634380%
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	\$ 1,165,151,092	77.933030%	73.844603%	74.162264%
1430	EASTERN KY UNIV	\$ 5,209,746	1.270600%	0.330182%	0.403252%
1433	KET FOUNDATION	3,126,777	0.080090%	0.198168%	0.188993%
1435	CHILD WATCH ADVOCACY CTR	328,505	0.003820%	0.020820%	0.019499%
1436	LOTUS	1,066,085	0.005710%	0.067566%	0.062760%
1437	SANCTUARY INC	743,459	0.013340%	0.047119%	0.044494%
1438	O A S I S	998,917	0.012250%	0.063309%	0.059342%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
1439	BARREN RIVER CHILD ADVOCA	747,111	0.002160%	0.047350%	0.043839%
1440	MOREHEAD STATE UNIVERSITY	4,011,442	0.643190%	0.254236%	0.284458%
1445	MURRAY STATE UNIV	6,709,257	0.705340%	0.425217%	0.446983%
1451	SILVERLEALF	502,318	0.010730%	0.031836%	0.030196%
1452	SPRINGHAVEN INC	674,187	0.008120%	0.042728%	0.040039%
1453	SAFE HARBOR	1,094,090	0.006980%	0.069341%	0.064496%
1454	D.O.V.E.S.	771,412	0.007010%	0.048890%	0.045636%
1456	JUDI'S PLACE FOR KIDS, INC.	359,428	0.004130%	0.022780%	0.021331%
1457	KY RIVER CHILD ADVOCACY	290,710	0.001550%	0.018425%	0.017114%
1458	BLUEGRASS RAPE CRISIS CTR	561,812	0.014590%	0.035606%	0.033973%
1459	NURSING HOME OMBUDSMAN	310,751	0.004680%	0.019695%	0.018528%
1465	WESTERN KENTUCKY UNIV	12,560,151	0.961060%	0.796034%	0.808857%
1480	KASAP	750,410	0.005020%	0.047559%	0.044254%
1481	KDVA	1,392,591	0.012920%	0.088259%	0.082405%
1483	PENNYRILE CHILD ADV CTR	267,231	0.002450%	0.016936%	0.015810%
1484	BUFFALO TR CHILD ADV INC	294,015	0.001340%	0.018634%	0.017290%
1485	CUMBERLAND V C A CENTER	370,498	0.004370%	0.023481%	0.021996%
1486	LAKE CUMB CHILD ADV CTR	381,134	0.002900%	0.024155%	0.022503%
1487	B.R.A.S.S.	990,126	0.011330%	0.062752%	0.058757%
1488	WOMEN AWARE	227,603	0.005190%	0.014425%	0.013707%
1489	BETHANY HOUSE ABUSE SHELT	608,636	0.008900%	0.038574%	0.036268%
1490	HOPE HARBOR INC	731,944	0.004380%	0.046389%	0.043125%
1491	CHILD ADV CTR OF GRN RVR	287,678	0.003040%	0.018232%	0.017052%
1492	CSG HEADQUARTERS	3,689,100	0.102460%	0.233807%	0.223601%
1994	KY HIGHER ED STUD LN CORP	10,305,169	0.435330%	0.653118%	0.636196%
3022	LEX FAYETTE CO HLTH DEPT	7,901,412	0.466060%	0.500773%	0.498076%
3023	LAKE CUMBERLAND DISTRICT	6,653,984	0.391340%	0.421714%	0.419354%
3024	WEDCO DIST HEALTH DEPT	1,647,042	0.149760%	0.104386%	0.107912%
3025	NORTHERN KY DIST HLTH DEP	8,549,545	0.288080%	0.541851%	0.522133%
3026	BARREN RVR DIST HLTH DEPT	4,908,060	0.363480%	0.311062%	0.315135%
3027	GREEN RVR DIST HLTH DEPT	7,524,732	0.434500%	0.476900%	0.473606%
3028	LINCOLN TRL DIST HLTH DEP	4,724,596	0.353490%	0.299434%	0.303634%
3029	PURCHASE DIST HLTH DEPT	2,359,999	0.233680%	0.149571%	0.156106%
3030	MERCER CO HEALTH DEPT	673,578	0.047190%	0.042690%	0.043040%
3031	CUMBERLAND VLY DIST HEALT	3,772,496	0.478140%	0.239092%	0.257666%
3033	KY RIVER DIST HEALTH DEPT	3,909,930	0.373270%	0.247802%	0.257551%
3034	BOURBON CO HEALTH CENTER	802,413	0.041330%	0.050855%	0.050115%
3035	CLARK CO HEALTH DEPT	1,630,906	0.087510%	0.103363%	0.102131%
3036	GATEWAY DIST HEALTH DEPT	2,891,718	0.156670%	0.183270%	0.181203%
3037	BOYLE CO HEALTH DEPT	655,686	0.033740%	0.041556%	0.040949%
3038	PIKE CO HEALTH DEPT	2,116,193	0.128550%	0.134119%	0.133686%
3039	FLOYD CO HEALTH CENTER	1,107,102	0.065370%	0.070166%	0.069793%
3040	MARTIN CO HEALTH DEPT	411,385	0.028100%	0.026073%	0.026230%
3042	BUFFALO TRACE HEALTH DEPT	825,305	0.057350%	0.052306%	0.052698%
3044	N CENTRAL DIST HLTH DEPT	2,031,277	0.114620%	0.128738%	0.127641%
3045	PENNYRILE DIST HLTH DEPT	1,805,501	0.083250%	0.114429%	0.112006%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3047	BREATHITT CO HEALTH DEPT	1,422,514	0.096340%	0.090156%	0.090636%
3048	GREENUP CO HLTH DEPT	1,296,512	0.061180%	0.082170%	0.080539%
3049	WHITLEY CO HEALTH DEPT	2,078,730	0.153570%	0.131745%	0.133441%
3050	LAUREL CO HEALTH DEPT	1,180,794	0.076950%	0.074836%	0.075000%
3051	KNOX CO HEALTH DEPT	1,949,570	0.149260%	0.123559%	0.125556%
3052	MONROE CO HEALTH DEPT	460,136	0.016680%	0.029162%	0.028192%
3053	BULLITT CO HEALTH DEPT	1,430,379	0.073480%	0.090654%	0.089320%
3054	THREE RIVERS DIST HLTH	2,429,836	0.121470%	0.153997%	0.151470%
3055	ESTILL CO HEALTH DEPT	354,618	0.029660%	0.022475%	0.023033%
3056	OLDHAM CO HEALTH DEPT	1,176,139	0.055710%	0.074541%	0.073078%
3057	LEWIS CO HEALTH DEPT	733,386	0.016270%	0.046480%	0.044133%
3058	FLEMING CO HEALTH DEP	440,783	0.023320%	0.027936%	0.027577%
3059	JESSAMINE CO HEALTH DEPT	1,537,777	0.044700%	0.097461%	0.093361%
3060	POWELL CO HEALTH DEPT	458,636	0.022330%	0.029067%	0.028544%
3061	ANDERSON CO HEALTH DEPT	606,278	0.026980%	0.038425%	0.037536%
3062	MADISON CO HEALTH DEP	3,070,841	0.284160%	0.194623%	0.201580%
3064	JOHNSON CO HEALTH DEPT	1,420,369	0.082310%	0.090020%	0.089421%
3065	MAGOFFIN CO HEALTH DEPT	561,395	0.034380%	0.035580%	0.035487%
3066	ALLEN CO HEALTH DEPT	860,450	0.042050%	0.054533%	0.053563%
3067	FRANKLIN CO HEALTH DEPT	2,644,305	0.118540%	0.167590%	0.163779%
3068	LINCOLN CO HEALTH DEPT	539,105	0.026030%	0.034167%	0.033535%
3069	WOODFORD CO HEALTH DEPT	1,040,321	0.028990%	0.065933%	0.063063%
3072	MUHLBERG CO HEALTH DEPT	1,018,790	0.041920%	0.064569%	0.062809%
3073	MARSHALL CO HEALTH DEPT	1,398,983	0.081130%	0.088664%	0.088079%
3074	CHRISTIAN CO HEALTH DEPT	1,334,897	0.071020%	0.084603%	0.083548%
3075	HOPKINS CO HEALTH DEPT	1,684,231	0.094700%	0.106743%	0.105807%
3076	TODD CO HEALTH DEPT	1,029,465	0.024920%	0.065245%	0.062112%
3077	BRACKEN CO HEALTH DEPT	383,091	0.012810%	0.024279%	0.023388%
3078	MONTGOMERY CO HEALTH DEPT	2,001,268	0.056880%	0.126836%	0.121400%
3079	GARRARD COUNTY HEALTH DPT	372,590	0.020870%	0.023614%	0.023401%
3080	BRECKINRIDGE CO HEALTH BD	419,396	0.040950%	0.026580%	0.027697%
3081	ASHLAND BOYD CO HEALTH DP	1,163,102	0.093380%	0.073715%	0.075243%
3082	LAWRENCE CO HEALTH DEPT	778,723	0.020560%	0.049354%	0.047117%
3083	GRAVES CO HEALTH CENTER	1,314,568	0.032480%	0.083314%	0.079364%
3084	CALLOWAY CO HEALTH DEPT	770,432	0.021990%	0.048828%	0.046743%
3085	BELL CO HEALTH DEPT	879,931	0.057050%	0.055768%	0.055868%
3086	GRAYSON COUNTY HEALTH DEPT	754,181	0.024440%	0.047798%	0.045983%
3087	HARLAN CO HEALTH DEPT	726,043	0.038370%	0.046015%	0.045421%
3088	CARTER CO HEALTH DEPT	636,453	0.029530%	0.040337%	0.039497%
3801	KENTUCKY STATE UNIVERSITY	3,222,906	0.235970%	0.204260%	0.206724%
5470	KCTCS	16,177,317	0.830280%	1.025281%	1.010129%
7403	ASST OF COMMONWEALTH ATTY	1,260,638	0.030870%	0.079896%	0.076087%
7408	FRANKLIN CO COUNCIL AGING	332,313	0.011410%	0.021061%	0.020311%
7409	MUN ELEC POW ASSOC OF KY	133,116	0.009280%	0.008437%	0.008503%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.000584%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.007526%	0.007692%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.063694%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.011023%
8202	NORTHERN KY REG MHMR BD	164,201	0.304430%	0.010407%	0.033253%
8204	COMMUNICARE INC	7,349,085	0.353870%	0.465768%	0.457074%
8205	ADANTA/BEHAVIORAL HLTH SR	4,102,080	0.473160%	0.259980%	0.276544%
8208	CUMBERLAND RIVER MHMR	18,600,723	0.522270%	1.178871%	1.127853%
8209	WESTERN KY REG MHMR ADV	6,804,776	0.188850%	0.431271%	0.412435%
8210	NEW VISTA OF THE BLUEGRASS, INC.	34,158,606	0.976910%	2.164894%	2.072588%
8213	GREEN RVR REG MHMR BD	11,696,879	0.158670%	0.741321%	0.696049%
8216	COMPREHEND INC REG MHMR B	4,232,016	0.154500%	0.268215%	0.259379%
8220	LIFESKILLS INC	18,610,432	0.686860%	1.179486%	1.141209%
8221	MOUNTAIN COMP CARE CENTER	5,463,582	0.243500%	0.346269%	0.338284%
014A	BRECKINRIDGE CO ATTORNEY	87,246	0.005470%	0.005529%	0.005524%
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001720%	0.001993%
031A	EDMONSON COUNTY ATTORNEY	40,965	0.002520%	0.002596%	0.002590%
060A	KNOTT COUNTY ATTORNEY	57,116	0.004790%	0.003620%	0.003711%
071A	LOGAN COUNTY ATTORNEY	103,741	0.009470%	0.006575%	0.006800%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.000255%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.000276%
W002	ALLEN COUNTY ATTORNEY	101,101	0.008820%	0.006408%	0.006595%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.000814%
W005	BARREN COUNTY ATTORNEY	186,689	0.015280%	0.011832%	0.012100%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000001%
W007	BELL COUNTY ATTORNEY	235,667	0.010270%	0.014936%	0.014573%
W008	BOONE COUNTY ATTORNEY	721,211	0.027070%	0.045709%	0.044261%
W011	BOYLE COUNTY ATTORNEY	20,110	0.000830%	0.001274%	0.001240%
W015	BULLITT COUNTY ATTORNEY	292,157	0.003740%	0.018516%	0.017368%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000023%
W021	CARROLL COUNTY ATTORNEY	75,041	0.004640%	0.004756%	0.004747%
W022	CHILD SUPPORT ENFORCEMENT	81,762	0.001360%	0.005182%	0.004885%
W023	CASEY COUNTY ATTORNEY	70,529	0.005040%	0.004470%	0.004514%
W025	CLARK COUNTY ATTORNEY	177,274	0.007030%	0.011235%	0.010908%
W028	CRITTENDEN CO ATTORNEY	34,346	0.001940%	0.002177%	0.002159%
W030	DAVIESS COUNTY ATTORNEY	48,763	0.008390%	0.003091%	0.003503%
W036	FLOYD COUNTY ATTORNEY	175,504	0.005960%	0.011123%	0.010722%
W037	FRANKLIN COUNTY ATTORNEY	246,811	0.025700%	0.015642%	0.016424%
W039	GALLATIN COUNTY ATTORNEY	30,292	0.000000%	0.001920%	0.001771%
W040	GARRARD COUNTY ATTORNEY	89,511	0.005260%	0.005673%	0.005641%
W041	GRANT COUNTY CHILD SUPPOR	47,422	0.001930%	0.003005%	0.002921%
W042	GRAVES COUNTY ATTORNEY	129,647	0.017400%	0.008217%	0.008931%
W046	HANCOCK COUNTY ATTORNEY	24,807	0.002050%	0.001572%	0.001609%
W049	HARRISON COUNTY ATTORNEY	70,964	0.000610%	0.004498%	0.004196%
W053	HICKMAN COUNTY ATTORNEY	53,311	0.005470%	0.003379%	0.003541%
W054	HOPKINS COUNTY ATTORNEY	378,682	0.009310%	0.024000%	0.022859%
W055	JACKSON COUNTY ATTORNEY	7,774	0.003720%	0.000493%	0.000744%
W056	JEFFERSON CO ATTORNEY	415,132	0.090800%	0.026310%	0.031321%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.000096%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000002%
W062	LARUE COUNTY ATTORNEY	75,185	0.005540%	0.004765%	0.004825%
W063	LAUREL COUNTY ATTORNEY	24,133	0.001880%	0.001530%	0.001557%
W065	LEE COUNTY ATTORNEY	51,480	0.004720%	0.003263%	0.003376%
W073	MCCRACKEN COUNTY ATTORNEY	48,766	0.005810%	0.003091%	0.003302%
W074	MCCREARY COUNTY ATTORNEY	120,310	0.010210%	0.007625%	0.007826%
W076	MADISON COUNTY ATTORNEY	481,395	0.034400%	0.030510%	0.030812%
W077	MAGOFFIN CO ATTORNEY	81,033	0.001040%	0.005136%	0.004818%
W082	MEADE COUNTY ATTORNEY	101,211	0.007900%	0.006415%	0.006530%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001255%	0.001392%
W084	MERCER COUNTY ATTORNEY	37,664	0.002700%	0.002387%	0.002411%
W087	MONTGOMERY CO ATTORNEY	88,371	0.008960%	0.005601%	0.005862%
W088	MORGAN COUNTY ATTORNEY	103,732	0.009650%	0.006574%	0.006813%
W092	OHIO COUNTY ATTORNEY	15,141	0.000000%	0.000960%	0.000885%
W093	OLDHAM COUNTY ATTORNEY	316,442	0.008990%	0.020055%	0.019195%
W094	OWEN COUNTY ATTORNEY	62,785	0.002610%	0.003979%	0.003873%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000064%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000011%
W100	PULASKI COUNTY ATTORNEY	264,036	0.008520%	0.016734%	0.016096%
W102	ROCKCASTLE CO ATTORNEY	113,349	0.004120%	0.007184%	0.006946%
W103	ROWAN COUNTY ATTORNEY	24,350	0.004360%	0.001543%	0.001762%
W105	SCOTT COUNTY ATTORNEY	11,700	0.000000%	0.000742%	0.000684%
W106	SHELBY COUNTY ATTORNEY	68,171	0.002130%	0.004321%	0.004151%
W107	SIMPSON COUNTY ATTORNEY	38,294	0.002770%	0.002427%	0.002454%
W108	SPENCER COUNTY ATTORNEY	54,353	0.006380%	0.003445%	0.003673%
W111	TRIGG COUNTY ATTORNEY	70,904	0.004960%	0.004494%	0.004530%
W112	TRIMBLE COUNTY ATTORNEY	49,577	0.003990%	0.003142%	0.003208%
W113	UNION COUNTY ATTORNEY	110,252	0.001560%	0.006988%	0.006566%
W117	WEBSTER COUNTY ATTORNEY	74,796	0.007510%	0.004740%	0.004955%
W118	WHITLEY COUNTY ATTORNEY	149,192	0.010710%	0.009455%	0.009553%
X034	FAYETTE CO ATTORNEY OFF	57,203	0.016670%	0.003625%	0.004639%
X059	KENTON COUNTY ATTORNEY	87,066	0.005430%	0.005518%	0.005511%
SUBTOTAL ALL OTHER AGENCIES		\$ 310,882,994	17.733910%	19.703050%	19.550053%
TOTAL		\$ 1,577,841,940			100.000000%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

Kentucky Employees Retirement Systems (Non-Hazardous)

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, 2023, within the Executive Branch. For example, for agency 31030, $3.963118\% = 59,251,276 / 1,165,151,092 \times 77.933030\%$

Column 5 - Normal cost portion of the required contribution allocated based on actual salary for fiscal year ending 2023 for the entire plan. For example, for agency 31030, $3.755210\% = 59,251,276 / 1,577,841,940$

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is 7.77% of the aggregate required contribution for the plan.

Column 6 = $7.77\% \times \text{Column 4} + 92.23\% \times \text{Column 5}$

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The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
Schedule B - Schedule Of OPEB Amounts By Employer
Fiscal Year Ended June 30, 2023

Kentucky Employees Retirement System (Non-Hazardous)

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

Table with columns: Participating Employer Code, Net OPEB Liability as of June 30, 2023, OPEB Expense, Outstanding Balance of Deferred Outflows of Resources, and Recognition of Excess Deferred Outflows (Inflows) of Resources for Fiscal Year Ended June 30. Rows list various employers like EASTERN KY COLLEGE, KET FOUNDATION, etc.

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
Schedule B - Schedule Of OPEB Amounts By Employer
Fiscal Year Ended June 30, 2023
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net OPEB Liability as of June 30, 2023						OPEB Expense				Change in Proportion & Difference Between Employer Contributions & Proportionate Share of Plan Contributions				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Liability: Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30			
		Discount Rate 5.94%	Discount Rate 6.54%	Discount Rate 7.04%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Employer Contributions	Employer Expense	Gross Employer Expense	Net Employer Expense	Assumption Changes	Investment	Employer Contributions	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment	Employer Contributions	Total Deferred Inflows of Resources	2024	2025	2026	2027			
3078	MONTGOMERY CO HEALTH DEPT	952,494	1,291,024	675,227	698,244	2,306,372	(357,961)	\$7,468	(300,493)	(300,493)	32,638	93,200	142,899	654,082	890,141	1,295,318	10,017	122,486	134,436	167,587	(371,717)	(204,137)	(100,441)	(111,736)			
3079	CARRIAGE SHOP HEALTH DEPT	181,640	248,479	139,149	139,149	248,479	(105,000)	10,847	(99,813)	(99,813)	6,291	17,967	22,477	24,743	78,265	209,865	26,786	82,344	32,735	326,652	(110,182)	(106,753)	(18,297)	(2,515)			
3080	BRUCEKNIDGE CO HEALTH HD	217,308	154,179	193,302	193,302	257,527	(81,668)	(61,858)	(143,526)	(143,526)	7,446	21,241	22,993	5,938	99,774	295,222	23,989	85,503	89,607	441,671	(189,278)	(152,323)	(17,844)	(2,628)			
3081	ASHLAND CO HEALTH DEPT	596,350	799,971	419,122	432,767	781,109	(221,962)	(60,445)	(282,263)	(282,263)	20,229	60,828	80,249	379,025	574,289	1,048,881	65,170	88,456	166,884	1,121,230	(489,249)	(398,311)	(133,572)	(6,550)			
3082	LAWRENCE CO HEALTH DEPT	497,183	262,453	270,998	489,129	118,939	(138,990)	(55,822)	(174,572)	(174,572)	12,667	39,112	55,445	574,868	490,899	520,731	40,809	55,578	73,055	671,951	(138,464)	(61,921)	(56,689)	(4,318)			
3083	GRAYES CO HEALTH CENTER	622,683	837,456	442,077	456,669	823,990	(244,013)	20,709	(213,304)	(213,304)	21,326	60,829	93,392	311,967	471,287	846,901	68,739	93,279	136,163	1,145,002	(281,044)	(272,871)	(112,523)	(7,307)			
3084	CALLWAY CO HEALTH DEPT	366,742	495,256	260,370	268,847	482,246	(195,625)	19,622	(118,175)	(118,175)	12,667	37,865	55,005	67,815	498,240	401,485	54,549	64,644	638,888	444,644	(154,287)	(151,100)	(17,201)	(4,504)			
3085	BELL CO HEALTH DEPT	438,336	589,524	311,198	321,330	579,974	(164,733)	(120,073)	(284,806)	(284,806)	15,120	42,940	65,743	435,065	554,028	1,064,466	98,749	65,644	146,894	878,399	(316,493)	(299,979)	(100,645)	(5,144)			
3086	GRAYSON COUNTY HEALTH DEPT	366,779	485,217	236,136	284,476	477,557	(135,388)	44,752	(70,631)	(70,631)	12,262	30,882	54,111	279,829	400,621	599,237	52,883	27,175	612,136	(29,145)	(110,774)	(31,214)	(4,232)				
3087	HARLAN CO HEALTH DEPT	358,369	479,287	253,006	261,423	411,522	(133,299)	(129,319)	(283,247)	(283,247)	12,211	33,870	47,450	133,149	197,449	329,245	53,885	37,586	645,238	(255,922)	(284,764)	(67,218)	(4,482)				
3088	CARTER CO HEALTH DEPT	399,890	416,778	220,008	227,771	410,527	(116,461)	77,254	(39,837)	(39,837)	10,618	29,082	40,479	205,607	192,408	421,426	34,209	40,422	500,267	(114,001)	(150,802)	(51,961)	(4,636)				
3081	KENTUCKY STATE UNIVERSITY	1,623,898	2,181,378	1,151,902	1,188,984	2,146,054	(609,548)	(922,118)	(1,111,666)	(1,111,666)	25,575	198,784	218,262	1,111,666	1,111,666	2,265,717	178,048	243,770	1,167,612	3,821,381	(1,568,991)	(1,286,656)	(615,898)	(19,611)			
5470	KETCS	7,922,385	10,658,973	5,626,602	5,808,852	10,486,387	(2,978,476)	(1,130,534)	(6,109,010)	(6,109,010)	271,566	778,444	1,188,641	2,466,965	4,525,130	10,773,910	1,872,241	5,129,955	1,047,241	51,295,951	(26,066,678)	(3,505,693)	(1,985,143)	(92,999)			
7403	ASST OF COMMONWEALTH ATTY	996,972	802,877	423,423	423,423	799,871	(224,351)	20,844	(200,507)	(200,507)	20,844	58,413	89,256	313,174	461,123	1,041,213	65,901	99,428	228,717	(288,554)	(260,159)	(108,514)	(7,868)				
7408	FRANKLIN CO COUNCIL AGING	148,248	214,234	113,137	113,137	210,842	(70,585)	79,844	89,955	89,955	1,593	4,593	99,504	138,088	176,589	258,174	17,992	23,872	315,017	(34,264)	(25,501)	(23,506)	(1,476)				
7409	MUN LINC FWC ASSOC OF KY	66,714	89,724	47,364	48,906	88,271	(25,072)	(17,796)	(32,648)	(32,648)	2,286	6,528	10,768	1,591	18,125	49,726	7,365	9,994	20,480	124,845	(48,999)	(45,843)	(14,742)	(704)			
7415	HIGHCHOOL ATHLETIC ASSOC	4,852	6,162	3,353	3,359	6,063	(1,722)	(1,237)	(2,914)	(2,914)	187	546	708	1,151	1,566	488	840	88,903	(65,573)	(8,173)	(2,084)	(56)					
7417	KY OFF OF REGIONAL PROG	60,531	81,167	42,846	44,241	89,871	(28,082)	(8,140)	(30,821)	(30,821)	2,868	5,905	9,602	2,426	11,733	82,072	6,662	9,984	20,491	121,966	(45,795)	(44,122)	(13,577)	(748)			
7716	MASTER COMMISSIONER BELLITT COUNTY	67,075	90,219	47,450	49,719	88,178	(25,209)	31,316	36,108	36,108	2,298	6,544	10,660	18,383	26,126	71,243	7,404	10,453	160,666	(1,499)	(14,855)	(6,495)	(786)				
7718	MASTER COMM BOONE CO	35,245	69,820	48,542	51,155	92,316	(26,223)	(8,233)	(14,506)	(14,506)	1,211	3,580	5,391	94,898	97,189	244,888	27,303	40,433	601,096	267,160	(30,755)	(16,031)	(803)				
7720	MASTER COMM CAMPBELL CO	32,435	43,622	23,027	23,777	42,310	(12,643)	(22,124)	(34,154)	(34,154)	2,298	6,544	10,660	18,383	26,126	71,243	7,404	10,453	160,666	(24,784)	(12,835)	(6,107)	(708)				
7724	MASTER COMM CHRISTIAN CO	18,411	28,106	13,781	14,229	23,683	(7,291)	(2,961)	(7,456)	(7,456)	281	781	1,038	26,987	27,143	2,968	4,017	38,184	(43,517)	(16,775)	(14,833)	(2,091)					
7725	MASTER COMM CLARK CO	10,011	12,484	7,108	7,339	13,246	(3,762)	(1,845)	(5,146)	(5,146)	383	1,402	2,008	11,170	11,615	1,105	1,500	5,523	21,741	(4,619)	(3,833)	(2,024)	(114)				
7727	MASTER COMM CLINTON COUNTY	19,966	27,474	18,233	19,000	21,226	(8,000)	(2,955)	(6,053)	(6,053)	247	699	939	28,817	27,779	1,769	2,392	26,514	52,882	(8,499)	(9,005)	(5,763)	(188)				
7730	MASTER COMM DANVERS CO	12,875	16,472	10,533	11,060	16,762	(5,160)	(1,823)	(4,337)	(4,337)	1,729	4,929	7,195	52,657	50,889	1,819	2,509	10,972	16,319	(6,214)	(6,519)	(4,159)	(279)				
7734	MASTER COMM FAYETTE CO	71,225	95,792	50,567	52,213	94,240	(26,767)	(34,885)	(61,752)	(61,752)	2,441	7,269	10,683	72,426	70,681	8,383	10,670	53,803	199,197	(50,832)	(37,042)	(19,848)	(837)				
7735	MASTER COMM GRANT CO	23,369	32,142	17,448	18,142	29,999	(8,247)	(2,948)	(6,299)	(6,299)	866	2,494	3,636	28,791	28,791	3,787	5,167	21,649	30,791	(16,405)	(14,413)	(6,651)	(296)				
7743	MASTER COMM GRAYSON CO	33,384	44,899	25,701	26,473	44,172	(12,546)	9,074	(14,472)	(14,472)	1,444	4,267	6,407	82,248	96,498	45,480	3,685	5,081	5,537	29,623	1,171	(1,912)	(1,993)	(91)			
7744	MASTER COMM HAMILTON CO	70,134	106,428	58,181	60,188	104,784	(39,749)	(5,635)	(15,575)	(15,575)	2,126	6,232	9,358	107,641	107,641	11,884	8,736	158,884	164,417	(58,484)	(27,311)	(14,549)	(609)				
7752	HENRY TOWNSHIP MASTER COMM	19,192	30,763	19,409	19,608	34,787	(14,277)	8,480	847	847	1,840	5,175	7,401	58,000	57,154	8,085	9,569	40,280	(8,273)	(6,172)	(3,547)	(272)					
7756	MASTER COMM RYER CIRCUT	181,092	245,553	128,567	132,753	236,607	(68,207)	(44,181)	(112,238)	(112,238)	6,732	20,719	27,161	156,252	200,332	246,770	19,991	27,128	109,090	(99,227)	(70,660)	(37,266)	(2,125)				
7757	MASTER COMM HESSAMME COUNTY	28,640	39,856	21,185	21,583	39,298	(11,143)	(3,248)	(7,895)	(7,895)	847	2,447	3,346	40,645	41,142	5,137	7,186	33,946	(44,822)	(11,336)	(8,465)	(5,196)	(256)				
7759	MASTER COMM KENTON CO	83,481	112,274	59,267	61,197	110,455	(31,173)	(16,334)	(47,707)	(47,707)	2,860	8,168	12,221	65,628	68,317	113,527	9,216	12,506	90,490	179,319	(41,948)	(33,835)	(16,814)	(989)			
7760	MASTER COMM LAUREL CO	28,884	38,874	20,521	21,189	38,244	(9,695)	(3,877)	(17,289)	(17,289)	1,969	5,628	8,155	58,337	58,337	3,191	4,389	13,689	14,849	(6,287)	(5,426)	(3,609)	(489)				
7773	MASTER COMM McBRACKEN CO	95,968	78,096	81,225	82,568	143,831	(39,873)	29,986	86,822	86,822	1,207	3,402	4,710	82,137	78,867	10,419	14,449	80,373	(10,717)	(9,710)	(9,844)	(841)					
7776	MASTER COMM MADISON CO	47,946	64,484	34,040	35,148	63,439	(18,890)	(6,136)	(24,405)	(24,405)	1,048	2,691	4,009	39,088	40,283	5,293	7,182	19,503	97,181	(20,617)	(16,399)	(8,616)	(562)				
7782	MASTER COMM MORGAN CO	22,796	32,158	16,120	16,643	29,934	(9,503)	(3,256)	(7,247)	(7,247)	1,048	2,691	4,009	39,088	40,283	5,293	7,182	19,503	97,181	(20,617)	(16,399)	(8,616)	(562)				
7784	MASTER COMM NELSON CO	23,280	33,999	17,847	18,532	33,448	(9,599)	(8,124)	(27,624)	(27,624)	866	2,494	3,792	39,706	39,706	3,084	4,178	13,297	32,911	(7,387)	(5,211)	(7,511)	(296)				
7789	MASTER COMM OLMIAN CO	32,479	42,454	23,444	23,784	42,467	(12,299)	(8,361)	(20,599)	(20,599)	1,122	3,176	4,468	32,567	32,567	4,011	5,383	15,425	40,131	(18,353)	(11,676)	(9,999)	(581)				
7794	MASTER COMM OWEN CO	22,296	32,062	15,504	16,277	29,379	(9,426)</																				

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Table with columns for Participating Employer Code, Net OPEB Liability as of June 30, 2023, OPEB Expense, Deferred Amounts From Changes in Proportionate Share of OPEB Expense, Outstanding Balance of Deferred Outflows of Resources, Change in Proportionate Share of OPEB Expense, and Change in Proportionate Share of OPEB Expense. Rows list various employers like BD of HARDSHIRES/CSMTG, BOARD OF NURSING, BOARD OF OPTOMETRIC EXAM, etc.

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Table with columns for Participating Employer Code, Net OPEB Liability as of June 30, 2023 (Discount Rate, Health Care, etc.), OPEB Expense (Deferred Amounts, etc.), Outstanding Balance of Deferred Outflows of Resources (Assumption Changes, etc.), and Recognition of Existing Deferred Outflows of Resources for Future Measurement Period Ending June 30 (2024-2027).

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023

Kentucky Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2023	2023 Proportionate Share
(1)	(2)	(3)	(4)
1430	EASTERN KY UNIV	\$ 1,318,904	0.614298%
1440	MOREHEAD STATE UNIVERSITY	355,126	0.165405%
1445	MURRAY STATE UNIV	581,269	0.270734%
1450	NORTHERN KY UNIVERSITY	849,735	0.395776%
1465	WESTERN KENTUCKY UNIV	1,027,597	0.478618%
3801	KENTUCKY STATE UNIVERSITY	182,347	0.084931%
31040	ATTORNEY GENERALS OFFICE	1,042,850	0.485722%
31095	DEPT MILITARY AFFAIRS	2,230,250	1.038771%
35615	TRAN DEPT OF AVIATION	192,774	0.089787%
39079	COMMONWEALTH OF TECHNOL	278,934	0.129917%
50660	DEPT OF FISH & WILDLIFE	6,126,134	2.853335%
50665	COMM KY HORSE PARK	371,366	0.172969%
50670	DEPT OF PARKS	1,211,155	0.564113%
53729	OFF HUMAN RESOURCE MANAGE	2,477,975	1.154152%
54520	J&PS DEPT OF KY STATE POL	7,125,089	3.318612%
54523	J&PS OF JUVENILE JUSTICE	20,688,603	9.636013%
54527	J&PS DEPT OF CORRECTIONS	166,550,976	77.573503%
58676	DEPT OF INSURANCE	294,639	0.137232%
58680	DEPT OF ALCOHOL & BEVERA	1,795,140	0.836112%
TOTAL		\$ 214,700,863	100.000000%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023

Kentucky Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Net OPEB Liability as of June 30, 2023					OPEB Expense				Implicit Subsidy Year Ending 6/30/2024	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 5.54%	Discount Rate Less 1.00% 4.54%	Discount Rate Plus 1.00% 6.54%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Employer Contributions	Gross Employer OPEB Expense	Net Employer OPEB Expense		Liability Experience	Assumption Changes	Investment Experience	Total Deferred Plan Contributions	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Plan Contributions	2024	2025	2026	2027		
1430	EASTERN KY UNIV	(1,277,711)	(957,390)	(1,542,463)	(1,472,542)	(1,039,972)	(243,000)	(17,913)	(260,913)	(260,913)	1,442	21,198	144,911	236,576	-	452,845	1,056,139	171,615	322,394	36,657	1,586,805	(319,286)	(382,750)	(269,575)	(163,140)
1440	MOREHEAD STATE UNIVERSITY	(344,035)	(257,760)	(415,321)	(396,495)	(280,021)	(65,430)	5,072	(60,358)	(60,358)	1,115	5,708	38,371	71,152	5,328	127,845	284,375	46,209	86,807	2,784	420,175	(78,117)	(100,315)	(71,161)	(43,537)
1445	MURRAY STATE UNIV	(263,116)	(421,862)	(879,796)	(648,989)	(438,339)	(107,093)	(4,701)	(111,796)	(111,796)	1,823	8,342	63,480	128,262	1,316	280,541	485,463	75,637	142,886	12,676	895,888	(136,353)	(167,683)	(118,708)	(72,118)
1450	NORTHERN KY UNIVERSITY	(823,195)	(616,661)	(995,768)	(684,720)	(470,027)	(155,599)	(7,277)	(163,876)	(163,876)	2,669	13,657	92,876	184,607	574	291,614	600,443	110,507	116,604	11,604	1,010,324	(199,460)	(261,048)	(172,200)	(104,190)
1465	WESTERN KENTUCKY UNIV	(995,503)	(745,951)	(1,201,779)	(1,147,302)	(810,274)	(199,329)	(6,385)	(199,714)	(199,714)	3,227	16,516	112,427	223,249	2,813	355,015	832,870	133,711	251,186	27,169	1,234,956	(245,388)	(297,225)	(210,019)	(127,289)
3801	KENTUCKY STATE UNIVERSITY	(176,652)	(132,866)	(211,256)	(201,589)	(143,783)	(33,966)	(60,002)	(60,002)	400,002	973	2,931	19,952	39,016	9,535	72,034	186,019	23,727	44,473	12,478	226,897	(41,530)	(52,741)	(37,838)	(22,756)
33040	ATTORNEY GENERALS OFFICE	(1,010,279)	(757,003)	(1,218,617)	(1,164,331)	(822,300)	(192,139)	(8,840)	(201,007)	(201,007)	3,273	16,761	114,106	222,952	834	358,203	835,083	135,095	254,915	27,706	1,253,399	(248,581)	(302,834)	(214,544)	(129,177)
31095	DEPT MILITARY AFFAIRS	(2,160,595)	(1,618,566)	(2,408,208)	(2,299,023)	(1,738,561)	(410,910)	(22,403)	(433,313)	(433,313)	7,074	35,845	244,028	484,526	-	764,402	1,785,920	290,200	545,164	37,725	2,409,089	(529,599)	(640,309)	(453,308)	(273,440)
35045	TRAN DEPT OF AVIATION	(186,753)	(139,934)	(225,440)	(215,230)	(152,004)	(35,517)	-2,807	(32,710)	(32,710)	605	3,098	21,093	41,881	3,721	66,793	154,367	23,084	47,122	1,308	223,881	(42,023)	(54,270)	(38,405)	(23,790)
39079	COMMONWEALTH OF TECHNOLOGY	(270,221)	(202,477)	(320,213)	(311,426)	(219,942)	(191,392)	13,977	(17,415)	(17,415)	870	2,483	30,520	60,599	10,471	106,673	223,361	36,295	68,183	3,281	331,120	(55,647)	(78,568)	(56,522)	(34,311)
50660	DEPT OF FISH WILDLIFE	(5,934,802)	(4,446,944)	(7,164,542)	(6,839,768)	(4,830,373)	(1,128,784)	(34,840)	(1,163,624)	(1,163,624)	19,206	99,884	670,305	1,330,921	8,001	2,107,488	4,005,631	797,132	1,497,476	110,093	7,183,332	(1,436,164)	(1,762,843)	(1,246,303)	(755,634)
50665	COMEX KY HORSE PARK	(159,767)	(209,574)	(454,314)	(414,626)	(292,827)	(68,422)	138	(68,284)	(68,284)	1,601	5,969	40,614	80,480	1,599	128,832	297,379	48,322	90,777	5,463	441,941	(86,410)	(106,448)	(74,748)	(45,454)
50670	DEPT OF PARKS	(1,173,320)	(879,176)	(1,410,452)	(1,352,243)	(955,052)	(221,448)	(961)	(223,409)	(223,409)	3,804	19,866	188,211	243,127	5,169	421,233	969,838	157,595	294,656	19,203	1,462,732	(280,035)	(345,813)	(246,177)	(149,403)
51729	OFF HUMAN RESOURCE MANAGE	(2,400,582)	(1,798,759)	(2,890,002)	(2,766,633)	(1,953,915)	(446,522)	15,842	(440,610)	(440,610)	7,762	39,827	271,331	534,347	36,589	875,966	1,968,200	322,414	605,718	37,232	2,949,674	(558,194)	(704,115)	(504,060)	(307,181)
54320	KPS DEPT OF KY STATE POL	(6,902,556)	(5,172,093)	(8,332,823)	(7,955,090)	(5,818,229)	(1,311,756)	35,445	(1,277,321)	(1,277,321)	22,370	114,516	759,607	1,427,947	80,979	2,107,649	5,766,564	927,116	1,741,661	54,342	8,425,483	(1,613,254)	(2,021,779)	(1,436,277)	(869,545)
54323	KPS DEPT OF JOYCEL ESTATE	(20,821,451)	(15,617,812)	(24,191,414)	(23,098,417)	(16,313,234)	(3,811,253)	(771,284)	(6,545,077)	(6,545,077)	66,972	332,512	2,643,689	4,809,964	23,766	7,116,011	16,566,811	2,691,098	5,057,136	329,961	24,841,924	(3,196,771)	(5,893,712)	(4,124,874)	(2,516,552)
54327	KPS DEPT OF CORRECTIONS	(61,349,218)	(30,899,160)	(184,792,121)	(185,952,494)	(131,272,825)	(30,606,019)	(976,011)	(31,582,440)	(31,582,440)	53,047	2,676,843	18,232,560	36,181,702	151,380	57,235,665	133,369,178	21,671,592	40,711,829	2,201,293	197,953,892	(38,957,799)	(47,656,852)	(33,675,613)	(20,427,963)
58176	DEPT OF INSURANCE	(285,450)	(213,878)	(344,503)	(328,061)	(232,226)	(58,245)	3,067	(51,218)	(51,218)	1,021	4,735	32,210	60,011	3,990	106,074	235,938	38,338	72,622	10,601	356,899	(69,540)	(94,524)	(59,200)	(36,556)
58840	DEPT OF ALCOHOL & BEVERA	(1,739,073)	(1,303,090)	(2,099,424)	(2,004,255)	(1,415,491)	(330,744)	(15,772)	(346,516)	(346,516)	5,838	28,852	196,439	390,000	1,418	630,139	1,437,496	233,583	438,805	28,988	2,138,852	(420,451)	(512,485)	(364,920)	(220,798)
TOTAL		\$ (207,995,271)	\$ (155,051,102)	\$ (251,093,623)	\$ (229,711,354)	\$ (169,234,434)	\$ (29,587,370)	\$ (1,640,200)	\$ (11,217,576)	\$ (11,217,576)	\$ 674,243	\$ 4,968,720	\$ 32,491,767	\$ 66,444,409	\$ 310,072	\$ 73,807,168	\$ 171,926,205	\$ 27,934,848	\$ 53,401,620	\$ 3,166,442	\$ 355,511,115	\$ (56,509,670)	\$ (64,008,377)	\$ (43,373,456)	\$ (26,322,485)

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023**

County Employees Retirement System (Non-Hazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
10005	LEGS GENERAL ASSEMBLY	\$ 1,352	0.001374%
20025	JUDL ADM OFF OF THE COURT	2,287,455	2.324478%
39931	JEFFERSON CO CLERK	355,391	0.361143%
39932	JEFFERSON CO SHERIFF	104,119	0.105804%
39933	KENTON CO COURT CLERK	58,710	0.059660%
39934	KENTON CO SHERIFF	22,097	0.022455%
39935	CAMPBELL COUNTY CLERK	39,653	0.040295%
39936	CAMPBELL CO SHERIFF	14,251	0.014482%
39937	FAYETTE CO CLERK	125,616	0.127649%
39938	FAYETTE CO SHERIFF	78,617	0.079889%
39939	DAVISS CO CLERK	38,303	0.038923%
39940	DAVISS CO SHERIFF	10,633	0.010805%
39941	PIKE CO CLERK	20,511	0.020843%
39942	PIKE CO SHERIFF	26,175	0.026599%
39943	HARDIN COUNTY CLERK OFFIC	44,234	0.044949%
39944	HARDIN COUNTY SHERIFF	18,553	0.018853%
39945	WARREN COUNTY CLERKS OFF	50,285	0.051099%
39946	WARREN COUNTY SHERIFF	71,686	0.072846%
39947	BOONE COUNTY CLERK	49,331	0.050130%
39948	BOONE COUNTY SHERIFF	16,817	0.017089%
39949	CHRISTIAN COUNTY CLERK	21,052	0.021392%
39950	CHRISTIAN COUNTY SHERIFF	84,177	0.085540%
39951	MADISON COUNTY CLERK	36,426	0.037016%
39952	MADISON COUNTY SHERIFF	12,631	0.012835%
39961	BULLITT COUNTY CLERK	43,427	0.044130%
39962	BULLITT CO SHERIFF	52,042	0.052884%
116A	WAYNE COUNTY ATTORNEY	3,569	0.003626%
A051	HENDERSON CO TOURIST COMM	1,914	0.001945%
A073	HOUSING AUTH OF PADUCAH	52,078	0.052921%
A087	REID VILLAGE WATER DISTRICT	531	0.000540%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
 Schedule A - Schedule Of Employer Allocations
 Fiscal Year Ended June 30, 2023
 (Continued)**

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
A156	CITY OF ANCHORAGE	19,164	0.019474%
AB19	BELLEVUE/DAYTON FIRE	1,459	0.001483%
B008	BURLINGTON FIRE PRO DIST	1,951	0.001983%
B010	HOUSING AUTHORITY OF CATLETTSBURG	9,132	0.009280%
B015	CITY OF HILLVIEW	22,927	0.023298%
B017	PENNYRILE EMER ASST CTR	9,784	0.009942%
B018	W KY ED COOPERATIVE	4,566	0.004640%
B023	CITY OF LONDON TOURISM	20,514	0.020846%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	11,283	0.011465%
B030	OWENBORO/DAV CO ECO DEV	4,459	0.004531%
B035	GTR FLEMING CO WATER COMM	3,731	0.003791%
B038	CITY OF HICKMAN	20,710	0.021045%
B042	HOUSING AUTH OF MAYFIELD	19,950	0.020273%
B043	GRAYSON CO CONSERV DIST	965	0.000981%
B045	CITY OF BELLEFONTE	80	0.000082%
B048	CITY OF HARLAN	34,009	0.034560%
B051	HENDERSON CITY/CO PLANNIN	12,457	0.012659%
B052	HENRY CO WATER DIST #2	34,702	0.035264%
B054	CITY OF NORTONVILLE	7,895	0.008023%
B058	JOHNSON CO FISCAL COURT	66,671	0.067750%
B061	KNOX CO UTILITIES COMM	12,636	0.012840%
B072	LAKE BARKLEY TOUR COMM	1,678	0.001705%
B078	MARION CO WATER DISTRICT	17,895	0.018185%
B084	N MERCER WATER DISTRICT	20,905	0.021244%
B087	MONTGOMERY CO FIRE DIST	83,306	0.084655%
B097	KY RIVER REGIONAL JAIL	38,202	0.038820%
B098	PIKE CO SENIOR CITIZEN PR	6,496	0.006601%
B100	CITY OF SCIENCE HILL	3,904	0.003967%
B104	RUSSELL CO AMBULANCE SER	28,684	0.029148%
B106	NORTH SHELBY WATER CO	20,773	0.021110%
B109	CAMPBELL/TAYLOR CO I D A	3,348	0.003403%
B113	UNION CO ECONOMIC DEVELOP	3,143	0.003194%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
B116	MONTICELLO/WAYNE TELE BOA	9,262	0.009412%
B118	WHITLEY CO CONSERV DIST	573	0.000582%
B124	HOPKINS-CHRIST CO PLANNIN	32,634	0.033162%
B156	LOU POLICE RETIRE FUND	3,975	0.004039%
B179	HOUSING AUTH OF BENTON	7,708	0.007833%
B230	RIVERPARK CTR OWENSBORO	18,488	0.018787%
B259	CITY OF LUDLOW	10,211	0.010376%
B356	CITY OF DOUGLASS HILLS	8,025	0.008155%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	27,669	0.028117%
B656	LOUISVILLE AIRPORT AUTHOR	272,287	0.276694%
B756	LEGAL AID SOCIETY INC	104,441	0.106131%
B856	JEFF CO SOIL/CONSER DIST	927	0.000942%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	5,614	0.005704%
C045	GREENUP COUNTY PUBLIC LIBRARY	6,669	0.006776%
C079	JONATHAN CREEK WATER DIST	10,993	0.011171%
C087	CITY OF JEFFERSONVILLE	7,325	0.007444%
C105	CITY OF SADIEVILLE	1,248	0.001268%
C106	CITY OF SIMPSONVILLE	14,080	0.014308%
C118	HOUSING AUTH OF CORBIN	10,489	0.010659%
C230	HOUSING AUTH OF OWENSBORO	44,315	0.045032%
C256	LOUISVILLE/JEFF CO METRO	5,757,045	5.850226%
D017	CALDWELL CO WATER DISTRIC	7,803	0.007929%
D025	WINCHESTER-CLARK COUNTY TOURISM	2,434	0.002474%
D052	CITY OF PLEASUREVILLE	1,153	0.001172%
D054	CITY OF HANSON	713	0.000725%
D071	CITY OF LEWISBURG	6,595	0.006702%
D079	NORTH MARSHALL WATER DIST	23,463	0.023842%
D084	GTR H/MERCER PL&ZONING CO	2,513	0.002554%
D098	CITY OF COAL RUN VILLAGE	7,169	0.007285%
D113	UNION CO WATER DISTRICT	9,190	0.009339%
D118	WHITLEY CO WATER DIST	10,402	0.010570%
D135	WESTERN FLEMING WATER DIS	10,835	0.011010%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
G015	ZONETON FIRE PROT DIST	3,310	0.003363%
G090	NELSON CO. DISPATCH	20,256	0.020584%
GS06	SHELBY CO SUB FIRE DIST	2,696	0.002739%
J001	ADAIR CO BD OF EDUCATION	152,983	0.155459%
J002	CITY OF SCOTTSVILLE	69,534	0.070659%
J003	CITY OF LAWRENCEBURG	81,927	0.083253%
J004	BALLARD CO BD OF ED	69,999	0.071132%
J005	GLASGOW BD OF EDUCATION	93,614	0.095129%
J006	BATH CO BD OF EDUC	97,064	0.098635%
J007	CITY OF MIDDLESBORO	45,462	0.046198%
J008	BOONE CO WATER DISTRICT	53,588	0.054455%
J009	BOURBON CO BD OF EDUCATIO	158,615	0.161182%
J010	FAIRVIEW BD OF EDUCATION	30,642	0.031138%
J011	DANVILLE CITY BD OF ED	93,235	0.094744%
J012	BRACKEN CO BD OF EDUC	57,732	0.058666%
J013	BREATHITT CO BD OF ED	92,156	0.093648%
J014	BRECKINRIDGE CO BD OF ED	143,698	0.146024%
J015	BULLITT CO BD OF ED	567,075	0.576254%
J016	BUTLER CO BD OF ED	100,799	0.102430%
J017	CALDWELL CO BD EDUCATION	98,069	0.099656%
J018	CALLOWAY CO BD OF EDUC	133,638	0.135801%
J019	SANITATION DISTRICT N0 1	465,481	0.473015%
J021	CARROLL CO BD OF ED	155,129	0.157640%
J022	CARTER CO BD OF ED	214,630	0.218104%
J023	CASEY CO BD OF ED	136,092	0.138295%
J024	CITY OF HOPKINSVILLE	222,196	0.225792%
J025	CLARK CO BD OF ED	284,261	0.288862%
J026	CLAY CO BD OF ED	143,487	0.145809%
J027	CLINTON CO BD OF ED	86,328	0.087726%
J028	CRITTENDEN CO BD OF ED	69,866	0.070997%
J029	CUMBERLAND CO BD OF ED	58,281	0.059225%
J030	DAVISS CO LIBRARY DIST	62,519	0.063531%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J031	EDMONSON CO BD OF EDUC	102,525	0.104184%
J032	ELLIOTT CO BD OF ED	49,543	0.050345%
J033	ESTILL CO CONSERVATION DI	2,924	0.002972%
J034	GREATER LEX CONV&VISITOR	56,901	0.057822%
J035	FLEMING CO BD OF ED	92,932	0.094436%
J037	CITY OF FRANKFORT	273,373	0.277798%
J038	FULTON COUNTY BD OF EDUC	25,476	0.025888%
J039	GALLATIN CO BD OF EDUC	84,156	0.085518%
J040	CITY OF LANCASTER	34,825	0.035389%
J041	WILLIAMSTOWN INDEPN DNT SC	51,665	0.052502%
J042	GRAVES CO LIBRARY	8,221	0.008354%
J043	GRAYSON CO BD OF ED	227,501	0.231184%
J044	GREEN CO BD OF EDUCATION	88,888	0.090327%
J045	RUSSELL INDPT BD OF ED	108,945	0.110708%
J046	HANCOCK CO BD EDUCATION	107,911	0.109657%
J047	HARDIN CO SOIL CN DIST	2,115	0.002150%
J048	HARLAN CO BD OF EDUCATION	241,550	0.245459%
J049	HARRISON CO BD OF ED	145,559	0.147915%
J050	HART CO BD OF ED	130,031	0.132135%
J051	HENDERSON PUBLIC LIBRARY	42,370	0.043056%
J052	EMINENCE INDEP BD OF EDUC	45,910	0.046653%
J053	HICKMAN CO BD OF ED	33,599	0.034143%
J054	HOPKINS CO BD OF ED	323,454	0.328689%
J055	JACKSON CO BD OF ED	98,201	0.099790%
J056	JEFF CO METRO SEWER DIST	1,839,864	1.869644%
J057	JESSAMINE CO BD OF ED	461,336	0.468803%
J058	PAINTSVILLE GAS/WATER SYS	66,096	0.067166%
J059	KENTON COUNTY AIRPORT BD	946,399	0.961717%
J060	KNOTT CO BD OF EDUCATION	124,777	0.126797%
J061	KNOX CO BD OF EDUCATION	237,300	0.241140%
J062	LARUE CO PUBLIC LIBRARY	5,092	0.005175%
J063	CITY OF LONDON	77,394	0.078646%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J064	LAWRENCE CO BD OF ED	126,370	0.128416%
J065	LEE CO BD OF ED	55,119	0.056011%
J066	LESLIE CO BD OF ED	95,664	0.097213%
J067	CITY OF WHITESBURG	30,748	0.031246%
J068	ELEC PLT BD OF VANCEBURG	32,745	0.033275%
J069	LINCOLN CO BD OF EDUC	189,672	0.192742%
J070	LIVINGSTON CO BD OF ED	75,688	0.076913%
J071	LOGAN CO BD OF EDUCATION	140,666	0.142943%
J072	LYON CO. PUBLIC LIBRARY	4,918	0.004998%
J073	PADUCAH WATER WORKS	115,980	0.117857%
J074	MCCREARY CO BD OF EDUCATN	178,774	0.181667%
J075	MCLEAN CO BD OF ED	70,593	0.071735%
J076	MADISON CO BD OF ED	545,837	0.554672%
J077	MAGOFFIN CO BD OF ED	118,358	0.120274%
J078	MARION CO BD OF EDUCATION	146,320	0.148688%
J079	MARSHALL COUNTY BD OF ED	222,961	0.226570%
J080	MARTIN CO BD OF ED	115,884	0.117759%
J081	MASON CO BD OF ED	131,873	0.134008%
J082	MEADE CO PUBLIC LIBRARY	14,110	0.014338%
J083	MENIFEE CO BD OF ED	57,089	0.058013%
J084	CITY OF HARRODSBURG	98,278	0.099868%
J085	METCALFE CO BD OF ED	86,294	0.087691%
J086	MONROE CO BOARD OF ED	130,882	0.133000%
J087	MT STERLING WATER WORKS	61,301	0.062293%
J088	MORGAN CO BD OF EDUCATION	106,334	0.108055%
J089	MUHLENBERG CO LIB BD DIST	17,801	0.018089%
J090	CITY OF BARDSTOWN	210,477	0.213884%
J091	NICHOLAS CO BD OF ED	56,176	0.057085%
J092	OHIO CO BD OF ED	187,614	0.190650%
J093	OLDHAM COUNTY BD OF ED	573,656	0.582941%
J094	OWEN CO BD OF ED	107,150	0.108884%
J095	OWSLEY CO BD OF EDUCATION	70,774	0.071919%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J096	PENDLETON CO BD OF ED	112,004	0.113817%
J097	HAZARD CITY SCHOOLS	61,080	0.062068%
J098	PIKE CO BD OF EDUCATION	499,901	0.507992%
J099	POWELL CO BD OF EDUCATION	114,311	0.116162%
J100	CITY OF SOMERSET	234,556	0.238352%
J101	ROBERTSON CO BD OF ED	26,711	0.027144%
J102	ROCKCASTLE CO BD OF ED	151,563	0.154017%
J103	ROWAN CO BD OF ED	179,218	0.182119%
J104	RUSSELL CO BD OF ED	175,682	0.178526%
J105	SCOTT CO BOARD OF ED	506,931	0.515136%
J106	SHELBY CO LIBRARY	14,498	0.014733%
J107	SIMPSON CO BD OF ED	158,469	0.161033%
J108	SPENCER CO BD OF EDUC	179,615	0.182522%
J109	TAYLOR CO BD OF ED	183,163	0.186127%
J110	TODD CO BD OF ED	133,406	0.135566%
J111	TRIGG CO BD OF ED	102,171	0.103824%
J112	TRIMBLE CO BD OF ED	65,775	0.066839%
J113	CITY OF MORGANFIELD	72,799	0.073977%
J115	SPRINGFIELD WATER & SEWER	32,464	0.032990%
J117	CITY OF SEBREE	9,545	0.009700%
J118	CITY OF CORBIN	67,791	0.068888%
J119	WOLFE CO BD OF EDUCATION	72,727	0.073904%
J120	WOODFORD CO BD OF ED	221,099	0.224677%
J124	PENNYRILE NAR TASK FORCE	1,058	0.001075%
J134	LEX-FAY CO HUM RIGHTS COM	5,835	0.005930%
J135	FLEMING CO EMS	23,859	0.024245%
J154	CITY OF EARLINGTON	6,781	0.006891%
J156	CITY OF JEFFERSONTOWN	144,277	0.146612%
J178	LEBANON HOUSING AUTHORITY	7,952	0.008080%
J179	MARSHALL CO TOURIST COMM	2,288	0.002325%
J190	CITY OF BLOOMFIELD	7,641	0.007765%
J200	SOMERSET-PULASKI CONV & V	5,236	0.005320%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J203	FRONTIER HOUSING INC	8,401	0.008537%
J205	GEORGETOWN-SCOTT CO P COM	18,495	0.018795%
J210	BOYD CO AMBULANCE SERVICE	2,318	0.002355%
J214	COMM ACTION SOUTHERN KY	176,072	0.178922%
J217	CITY OF PROVIDENCE	61,013	0.062001%
J219	CAMPBELL CO PUBLIC LIBRAR	66,025	0.067094%
J224	HOUSING AUTH OF HOPKINSVL	18,534	0.018834%
J234	LFUC HOUSING AUTHORITY	117,482	0.119383%
J256	CITY OF ST MATTHEWS	53,392	0.054256%
J259	CITY OF PARK HILLS	4,293	0.004362%
J310	CANNONSBURG WATER DIST	17,526	0.017810%
J314	BOWL GRN WARREN AIRPRT BD	9,372	0.009524%
J317	PROVIDENCE MUN HOUSING AU	5,969	0.006066%
J319	CITY OF ALEXANDRIA	20,811	0.021148%
J324	CITY OF OAK GROVE	39,306	0.039942%
J334	CENTRAL KY ED COOPERATIVE	4,215	0.004283%
J356	CITY OF WEST BUECHEL	6,646	0.006753%
J359	CITY OF FORT WRIGHT	15,142	0.015387%
J405	GEORGETOWN HOUSING AUTHOR	13,960	0.014186%
J414	WARREN CO PLANNING COMM	26,084	0.026507%
J417	WEBSTER CO CONSER DIST	3,033	0.003083%
J419	CITY OF COLD SPRING	17,148	0.017425%
J424	CITY OF CROFTON	341	0.000346%
J434	KY LEAGUE OF CITIES	223,867	0.227490%
J456	CITY OF SHIVELY	29,319	0.029794%
J459	N KY AREA PLAN COMMISSION	92,423	0.093919%
J510	CITY OF CATLETTSBURG	15,712	0.015966%
J514	BARREN RIVER AREA DEV	66,756	0.067836%
J519	NORTHERN KY COOP ED SER	38,672	0.039298%
J524	HOPKINSVILLE S W AUTHORI	89,101	0.090543%
J534	BLUEGRASS AREA DEV DISRIC	95,222	0.096764%
J556	LOUISVILLE CONV BUREAU	174,830	0.177659%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J559	CITY OF CRESCENT SPRINGS	8,126	0.008258%
J610	BOYD CO CONSERVATION DIST	1,566	0.001591%
J614	BOWL GRN CONV & VISIT BUR	14,398	0.014631%
J619	CITY OF FORT THOMAS	66,338	0.067411%
J656	OHIO VALLEY ED COOP	148,675	0.151081%
J710	BIG SANDY WATER DISTRICT	9,597	0.009752%
J714	BOWLING GR/WARREN COMM ED	16,246	0.016509%
J719	CITY OF SOUTHGATE	9,789	0.009947%
J756	CITY OF PROSPECT	11,541	0.011728%
J759	N KY COMMUNITY ACT COMM	148,575	0.150980%
J810	HOUSING AUTH OF ASHLAND	22,829	0.023198%
J814	HOUSING AUTH BOWLING GRN	57,149	0.058074%
J819	CITY OF BELLEVUE	22,526	0.022891%
J834	KY LEGAL SERVICE PROGRAMS	22,599	0.022965%
J856	LOUISVILLE WATER COMPANY	1,173,185	1.192173%
J859	CITY OF VILLA HILLS	15,057	0.015301%
J910	SANITATION DISTRICT #4	19,261	0.019573%
J914	BOWLING GRN HUM RIGHT COM	2,676	0.002720%
J919	CITY OF DAYTON	16,014	0.016273%
J956	OKOLONA FIRE DISTRICT	9,140	0.009288%
J959	CITY OF INDEPENDENCE	38,121	0.038738%
K001	CITY OF COLUMBIA	29,594	0.030073%
K002	ALLEN CO BD OF ED	141,775	0.144070%
K003	ANDERSON CO BD OF ED	170,640	0.173402%
K004	CITY OF WICKLIFFE	8,015	0.008144%
K005	BARREN CO BD OF EDUCATION	263,324	0.267586%
K006	CITY OF OWINGSVILLE	19,508	0.019824%
K007	BELL CO BD OF ED	150,207	0.152639%
K009	PARIS BD OF EDUCATION	50,038	0.050848%
K010	CITY OF ASHLAND	349,789	0.355451%
K011	CITY OF DANVILLE	177,358	0.180228%
K012	AUGUSTA BD OF ED	13,200	0.013414%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
K013	JACKSON CITY SCHOOLS	20,101	0.020426%
K014	CLOVERPORT INDEPENDENT SC	17,477	0.017760%
K015	BULLITT CO PUBLIC LIBRARY	73,715	0.074908%
K016	CITY OF MORGANTOWN	33,269	0.033808%
K017	GEORGE COON PUBLIC LIBRAR	4,524	0.004597%
K018	CITY OF MURRAY	154,949	0.157457%
K019	CITY OF NEWPORT	104,587	0.106280%
K020	CARLISLE CO BD OF ED	33,517	0.034059%
K021	CARROLL CO PUBLIC LIBRARY	13,347	0.013563%
K022	CARTER CO EMER AMBUL DIST	55,988	0.056894%
K023	CASEY CO AMBULANCE SERV	20,515	0.020847%
K025	CLARK CO LIBRARY BD	27,742	0.028191%
K026	CITY OF MANCHESTER	33,544	0.034086%
K027	CLINTON CO PUBLIC LIBRARY	2,471	0.002511%
K028	CITY OF MARION	30,145	0.030633%
K029	CITY OF BURKESVILLE	23,861	0.024247%
K030	OWENSBORO BD OF ED	340,297	0.345804%
K033	ESTILL CO BD OF EDUCATION	110,310	0.112096%
K034	LEX/FAYETTE URBAN CO GOVT	3,050,514	3.099888%
K035	LICKING VALLEY COM ACTION	67,880	0.068979%
K036	FLOYD CO SCHOOLS	403,615	0.410148%
K038	FULTON CITY SCHOOLS	24,069	0.024459%
K039	GALLATIN CO PUBLIC LIB	7,346	0.007465%
K040	GARRARD CO BD OF ED	126,262	0.128306%
K041	CITY OF WILLIAMSTOWN	73,729	0.074923%
K042	GRAVES CO BD OF ED	197,418	0.200614%
K043	CITY OF LEITCHFIELD	49,944	0.050752%
K044	CITY OF GREENSBURG	30,036	0.030522%
K045	GREENUP CO BD OF ED	144,090	0.146422%
K046	CITY OF HAWESVILLE	12,830	0.013038%
K047	HARDIN CO BD OF ED	802,730	0.815723%
K048	HARLAN INDEPENDENT SCHOOL	30,791	0.031289%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
K049	CITY OF CYNTHIANA	58,445	0.059391%
K050	CAVERNA INDEPENDENT SCH	46,863	0.047622%
K052	HENRY CO BD OF EDUCATION	110,074	0.111856%
K057	JESSAMINE CO PUBLIC LIBRA	66,846	0.067928%
K058	JOHNSON CO BD OF ED	163,974	0.166628%
K060	LKLP COMM ACTION COUNCIL	347,900	0.353531%
K061	BARBOURVILLE CITY SCHOOLS	20,135	0.020461%
K062	LARUE CO BD OF EDUCATION	108,235	0.109987%
K063	LONDON UTILITY COMM	55,698	0.056599%
K064	CITY OF LOUISA	20,979	0.021318%
K065	CITY OF BEATTYVILLE	23,534	0.023914%
K066	LESLIE CO PUBLIC LIBRARY	7,025	0.007139%
K067	LETCHER CO BD OF ED	148,323	0.150724%
K068	LEWIS CO BD OF ED	98,930	0.100531%
K069	LINCOLN CO PUBLIC LIBRARY	7,562	0.007685%
K070	LIVINGSTON CO CONSERV DIS	1,852	0.001882%
K071	CITY OF RUSSELLVILLE	78,396	0.079665%
K072	LYON CO BD OF EDUCATION	51,475	0.052308%
K073	PADUCAH BOARD OF ED	169,272	0.172012%
K074	MCCREARY CO WATER DIST	50,829	0.051652%
K075	CITY OF CALHOUN	7,629	0.007752%
K077	MAGOFFIN CO LIBRARY	1,528	0.001553%
K078	CITY OF LEBANON	63,685	0.064715%
K079	CITY OF BENTON	54,523	0.055405%
K080	MARTIN COUNTY LIBRARY	4,736	0.004813%
K082	CITY OF MULDRAUGH	11,626	0.011814%
K083	CITY OF FRENCHBURG	10,729	0.010903%
K085	METCALFE HEALTH CARE CTN	60,713	0.061696%
K086	MONROE CO CONSERV DIST	2,290	0.002327%
K087	MONTGOMERY CO BD OF ED	207,660	0.211021%
K088	GATEWAY COMM SER ORGANIZ	241,309	0.245215%
K089	MUHLENBERG CO BD OF ED	274,460	0.278902%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
K090	NELSON COUNTY BD OF ED	254,327	0.258443%
K091	CITY OF CARLISLE	32,143	0.032664%
K092	OHIO CO LIBRARY	12,914	0.013123%
K093	OLDHAM CO LIBRARY BD	29,604	0.030083%
K094	OWEN CO PUBLIC LIBRARY	7,132	0.007247%
K095	OWSLEY CO PUBLIC LIBRARY	2,136	0.002170%
K096	PENDLETON CO LIBRARY	10,997	0.011175%
K097	PERRY CO BD OF EDUCATION	223,412	0.227028%
K098	PIKEVILLE INDEPENDENT SCH	41,626	0.042299%
K099	CITY OF STANTON	8,774	0.008916%
K100	SOMERSET BD OF EDUCATION	69,833	0.070964%
K101	CITY OF MOUNT OLIVET	734	0.000746%
K102	ROCKCASTLE CONSERV DIST	1,059	0.001076%
K103	CITY OF MOREHEAD	58,603	0.059552%
K104	RUSSELL CO CONS DIST	309	0.000314%
K105	CITY OF GEORGETOWN	143,435	0.145756%
K106	CITY OF SHELBYVILLE	60,983	0.061970%
K107	FRANKLIN/SIMPSON PARKS BD	5,556	0.005646%
K108	CITY OF TAYLORSVILLE	32,532	0.033058%
K109	CAMPBELLSVLE MUN WTR&SEWR	65,400	0.066458%
K110	TODD COUNTY WATER DIST	13,836	0.014060%
K111	CITY OF CADIZ	33,744	0.034290%
K112	TRIMBLE CO LIBRARY	8,973	0.009118%
K113	UNION CO BD OF EDUCATION	130,979	0.133099%
K114	CITY OF BOWLING GREEN	433,863	0.440885%
K115	CITY OF SPRINGFIELD	29,722	0.030203%
K116	WAYNE CO BD OF ED	185,272	0.188270%
K117	WEBSTER CO PUBLIC LIBRARY	5,855	0.005949%
K118	WHITLEY CO BD OF ED	244,810	0.248773%
K119	WOLFE COUNTY LIBRARY	2,271	0.002308%
K120	CITY OF VERSAILLES	90,839	0.092309%
K137	KY MAGISTRATES/COMM ASSOC	8,044	0.008174%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
K141	GRANT CO PLANNING COMM	1,832	0.001862%
K181	WESTERN LEWIS-RECTORVILLE	8,477	0.008614%
K214	GREEN RIVER EDUC COOP	7,079	0.007193%
K219	NORTHERN KY WATER SER DIS	347,033	0.352650%
K237	KY CO JUDGE/EX ASSOC	7,730	0.007856%
K256	JEFFERSONTOWN FIRE DIST	4,556	0.004630%
K314	KY LEGAL AID	94,224	0.095749%
K315	MT WASHINGTON FIRE P DIST	2,286	0.002323%
K319	CITY OF SILVER GROVE	5,589	0.005680%
K337	KY COUNCIL OF ADD'S	808	0.000821%
K356	ST MATTHEWS FIRE DIST.	2,552	0.002594%
K419	ALEXANDRIA FIRE DISTRICT	2,310	0.002348%
K459	CITY OF LAKESIDE PARK	2,975	0.003023%
K519	CITY OF MELBOURNE	1,287	0.001308%
K559	CITY OF TAYLOR MILL	18,141	0.018434%
K614	WARREN CO PUBLIC LIBRARY	66,354	0.067428%
K619	CAMPBELL CO CONS DISPATCH	63,198	0.064221%
K659	CITY OF EDGEWOOD	34,945	0.035511%
K719	CENTRAL CAMPBELL CO FIRE	1,159	0.001178%
K759	LAKESIDE/CRESTVIEWHLS POL	2,307	0.002345%
K856	HIGHVIEW FIRE DISTRICT	4,226	0.004294%
K859	CITY OF FORT MITCHELL	26,182	0.026606%
K959	HOUSING AUTH OF COVINGTON	55,160	0.056052%
L002	ALLEN CO CONSERVATION DIS	2,537	0.002578%
L003	ANDERSON PUBLIC LIBRARY	17,212	0.017491%
L004	CITY OF BARLOW	1,323	0.001344%
L005	CITY OF GLASGOW	127,206	0.129265%
L006	BATH CO WATER DISTRICT	11,892	0.012085%
L007	BELL CO COURT CLERK	9,919	0.010079%
L008	BOONE CO BD OF ED	1,124,283	1.142480%
L009	CITY OF PARIS	185,688	0.188694%
L010	FIVCO AREA DEVELOPMT DIST	45,187	0.045919%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
L012	BRACKEN COUNTY PUB LIBRAR	4,371	0.004441%
L013	BREATHITT CO PUBLIC LIB	6,822	0.006932%
L014	BRECKINRIDGE CO CLERK OFF	11,448	0.011633%
L015	CITY OF MT WASHINGTON	92,672	0.094172%
L016	BUTLER CO AMBULANCE SVC	25,106	0.025512%
L018	MURRAY PUBLIC SCHOOLS	164,560	0.167223%
L021	CITY OF CARROLLTON	52,721	0.053574%
L022	NORTHEAST KY CAA	114,560	0.116414%
L023	CITY OF LIBERTY	34,631	0.035191%
L024	HOPKINSVLE CHRIST LIBRARY	12,555	0.012758%
L025	CITY OF WINCHESTER	96,069	0.097624%
L026	DANIEL BOONE COMM AGENCY	138,577	0.140820%
L027	CITY OF ALBANY	42,587	0.043277%
L028	CRITTENDEN/LIV CO WAT DIS	17,388	0.017669%
L029	CUMBERLAND CO SOIL & WAT	1,248	0.001268%
L031	EDMONSON CO AMBULANCE DIS	12,674	0.012879%
L032	SANDY HOOK WATER DISTRICT	7,877	0.008004%
L033	CITY OF IRVINE	21,445	0.021792%
L035	CITY OF FLEMINGSBURG	22,843	0.023212%
L036	FLOYD CO LIBRARY	16,509	0.016776%
L038	FULTON CO LIBRARY	4,823	0.004901%
L039	CITY OF WARSAW	11,373	0.011558%
L041	GRANT CO PUBLIC LIBRARY	12,473	0.012675%
L042	MAYFIELD CITY SCHOOLS	137,964	0.140197%
L043	LEITCHFIELD UTILITY COMM	51,328	0.052159%
L044	GREEN CO AMBULANCE SVC	13,290	0.013505%
L045	RACELAND BOARD OF EDUC	44,220	0.044935%
L046	HANCOCK CO PUBLIC LIBRARY	9,806	0.009964%
L049	CYNTHIANA/HARRISON LIBRAR	7,443	0.007564%
L050	CITY OF MUNFORDVILLE	6,694	0.006802%
L051	HENDERSON CO WATER DIST	16,103	0.016364%
L052	CITY OF EMINENCE	11,944	0.012137%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
L054	DAWSON SPRINGS PUBLIC SCH	27,410	0.027853%
L057	CITY OF NICHOLASVILLE	231,101	0.234841%
L058	PAINTSVILLE BD OF ED	31,589	0.032101%
L060	KNOTT CO SOIL CONV DIST	1,216	0.001236%
L061	CITY OF BARBOURVILLE	27,544	0.027990%
L062	CITY OF HODGENVILLE	41,677	0.042352%
L063	LAUREL CO PUBLIC LIB DIST	31,830	0.032345%
L064	LOUISA WATER & SEWER COMM	19,025	0.019333%
L065	LEE CO PUBLIC LIBRARY	4,381	0.004451%
L066	CITY OF HYDEN	4,431	0.004503%
L067	LETCHER COUNTY CONS DIST	1,805	0.001834%
L068	HOUSING AUTH OF VANCEBURG	2,971	0.003019%
L069	STANFORD WATER COMMISSION	21,462	0.021810%
L071	RUSSELLVILLE CITY SCHOOLS	53,458	0.054323%
L072	CITY OF EDDYVILLE	14,430	0.014663%
L073	CITY OF PADUCAH	313,509	0.318583%
L074	HOUSING AUTH MCREARY CO	5,170	0.005254%
L075	CITY OF LIVERMORE	8,519	0.008657%
L076	BEREA BD OF ED	50,960	0.051784%
L077	CITY OF SALYERSVILLE	26,709	0.027141%
L078	MARION FREE PUBLIC LIBRAR	8,598	0.008737%
L079	MARSHALL CO SOIL & WATER	1,300	0.001321%
L080	MARTIN CO CONSERV DIST	613	0.000623%
L082	MEADE CO BD OF ED	242,651	0.246578%
L083	MENIFEE CO PUBLIC LIBRARY	1,872	0.001902%
L084	BURGIN INDEPENDENT SCH	18,895	0.019201%
L085	METCALFE CO PUBLIC LIB	5,224	0.005308%
L086	CITY OF TOMPKINSVILLE	29,995	0.030480%
L087	MONTGOMERY CO SAN DIST #2	3,403	0.003458%
L088	MORGAN COUNTY LIBRARY	5,196	0.005280%
L090	CITY OF NEW HAVEN	3,485	0.003542%
L091	NICHOLAS COUNTY LIBRARY	780	0.000792%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
L092	OHIO CO WATER DIST	36,159	0.036745%
L093	LAGRANGE UTILITY COMM	26,674	0.027106%
L096	PENDLETON COUNTY WATER	10,144	0.010308%
L099	POWELLS VALLEY WATER DIST	8,759	0.008901%
L100	SCIENCE HILL BD OF ED	21,257	0.021601%
L102	CITY OF MOUNT VERNON	45,760	0.046501%
L103	MOREHEAD UTILITY PLANT BD	105,738	0.107449%
L104	LAKE CUMBERLAND ADD	89,001	0.090442%
L105	GEORGETOWN/SCOTT CO PARKS	31,106	0.031610%
L106	TRIPLE S PLANNING & ZONIN	6,208	0.006308%
L107	CITY OF FRANKLIN	87,723	0.089143%
L108	SPENCER CO FIRE DIST	2,793	0.002838%
L109	CAMPBELLSVILLE CITY SCHOO	60,762	0.061745%
L110	CITY OF ELKTON	25,742	0.026158%
L111	HOUSING AUTH OF CADIZ	4,325	0.004395%
L112	CITY OF BEDFORD	4,033	0.004099%
L113	UNION CO PLANNING COMM	2,249	0.002286%
L114	WARREN COUNTY BD OF ED	708,896	0.720369%
L115	WASHINGTON CO SCHOOLS	99,740	0.101354%
L118	CORBIN BD OF ED	114,125	0.115973%
L119	CITY OF CAMPTON	13,787	0.014010%
L120	FALLING SPRINGS ARTS	18,073	0.018366%
L141	CORINTH WATER DISTRICT	3,267	0.003320%
L156	CITY OF LYNDON	8,600	0.008739%
L159	ELSMERE FIRE PROTECTION	1,730	0.001758%
L256	CITY OF HURSTBOURNE	5,260	0.005345%
L656	FERN CREEK FIRE PROT DIST	8,801	0.008943%
L756	PLEASURE RIDGE PARK FIRE	11,380	0.011564%
L959	NORTHERN KY CONV CTR CORP	47,541	0.048310%
M001	COLUMBIA/ADAIR UTILITIES	35,634	0.036210%
M003	LAWBG-ANDERSON PLAN COMM	678	0.000689%
M005	GLASGOW WATER COMPANY	90,442	0.091906%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
M006	GATEWAY AREA DEV DISTRICT	36,691	0.037285%
M007	MIDDLESBORO CITY SCHOOL	54,908	0.055797%
M008	WALTON/VERONA BD OF ED	88,769	0.090206%
M009	PARIS BOURBON CO LIBRARY	13,178	0.013391%
M010	BOYD CO BD OF ED	246,073	0.250055%
M011	BOYLE COUNTY BD OF EDUC	104,974	0.106673%
M012	EAST PENDLETON WATER DIST	11,949	0.012142%
M013	BREATHITT CO SOIL CONSERV	910	0.000925%
M014	CITY OF HARDINSBURG	8,931	0.009075%
M015	BULLITT CO FISCAL COURT	238,178	0.242033%
M017	CITY OF FREDONIA	1,079	0.001096%
M018	CALLOWAY CO PUBLIC LIBRAR	11,799	0.011990%
M019	CAMPBELL CO COURTHOUSE	2,912	0.002959%
M020	CITY OF BARDWELL	15,641	0.015894%
M021	CARROLL CO WATER DISTRICT	20,447	0.020777%
M022	CITY OF OLIVE HILL	27,386	0.027829%
M023	E CASEY CO WATER DISTRICT	8,847	0.008990%
M024	CHRISTIAN CO BD OF ED	477,514	0.485243%
M025	WINCHESTER MUNICIPAL UTIL	114,630	0.116485%
M026	CLAY COUNTY 911 BOARD	10,114	0.010277%
M027	HOUSING AUTH OF ALBANY	5,620	0.005711%
M029	CUMBERLAND CO FISCAL CT	39,558	0.040198%
M030	DAVISS CO BD OF EDUC	649,987	0.660507%
M031	EDMONSON CO CONSERV DIST	986	0.001002%
M033	IRVINE MUNICIPAL UTILITY	25,207	0.025615%
M034	FAYETTE CO BD EDUCATION	2,619,360	2.661755%
M035	FLEMING COUNTY LIBRARY	4,451	0.004523%
M037	FRANKLIN CO BD OF ED	392,257	0.398606%
M038	HICKMAN/FULTON RIV PRT AU	13,733	0.013956%
M039	GALLATIN CO WATER DIS	9,339	0.009490%
M040	GARRARD CO PUBLIC LIBRARY	6,673	0.006782%
M041	GRANT CO BD OF ED	190,723	0.193810%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
M042	CITY OF MAYFIELD	39,259	0.039894%
M043	CITY OF CANEYVILLE	2,177	0.002213%
M044	GREEN/TAYLOR WATER DIST	13,721	0.013943%
M045	CITY OF FLATWOODS	41,795	0.042471%
M046	CITY OF LEWISPORT	23,653	0.024035%
M047	HARDIN CO PUBLIC LIBRARY	11,944	0.012137%
M048	CITY OF BENHAM	4,886	0.004965%
M049	HARRISON CO CONSERVA DIST	2,451	0.002491%
M050	HART CO CONSERVATION DIST	1,647	0.001674%
M051	HENDERSON CO BD OF ED	366,942	0.372881%
M052	HENRY CO LIBRARY	6,759	0.006868%
M054	CITY OF DAWSON SPRINGS	20,706	0.021041%
M056	JEFF CO MED CTR STM & CHL	43,415	0.044117%
M057	NICH-VLE/JESS CO PK & REC	14,511	0.014746%
M058	CITY OF PAINTSVILLE	102,403	0.104061%
M059	KENTON COUNTY FISCAL CT	384,604	0.390829%
M060	CITY OF HINDMAN	2,409	0.002448%
M061	KNOX CO E M S	49,238	0.050034%
M062	LARUE CO WATER DIST #1	7,359	0.007478%
M064	HOUSING AUTH/ LAWRENCE CO	5,991	0.006088%
M065	LEE CO SOIL CONSERV DIST	931	0.000946%
M067	JENKINS BD OF ED	21,310	0.021654%
M068	CITY OF VANCEBURG	12,996	0.013207%
M069	CITY OF STANFORD	6,014	0.006111%
M070	LEDBETTER WATER DISTRICT	9,818	0.009977%
M075	CITY OF SACRAMENTO	6,496	0.006601%
M076	CITY OF RICHMOND	222,396	0.225995%
M077	MAGOFFIN CO COURT CLERK	8,168	0.008300%
M078	LEBANON WATER WORKS	32,104	0.032624%
M079	MARSHALL CO REF DISP DIST	21,914	0.022269%
M081	CITY OF MAYSVILLE	117,161	0.119058%
M082	CITY OF BRANDENBURG	16,725	0.016996%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
M084	MERCER CO BOARD OF ED	141,114	0.143398%
M085	CITY OF EDMONTON	29,429	0.029905%
M087	MT STERL/MONTGOMERY LIB	13,905	0.014130%
M088	MORGAN CO CONSERVAT DIST	1,306	0.001328%
M090	BARDSTOWN BD OF ED	188,148	0.191194%
M091	NICHOLAS CO WATER DIST	4,349	0.004420%
M092	CITY OF BEAVER DAM	30,647	0.031143%
M093	OLDHAM CO WATER DIST	54,012	0.054887%
M096	CITY OF FALMOUTH	32,386	0.032910%
M097	E KY CONCEN EMPLOY PRO	66,333	0.067407%
M098	PIKE CO HOUSING AUTHORITY	8,636	0.008776%
M099	BEECH FORK WATER COMM	12,416	0.012617%
M100	PULASKI CO BD OF ED	427,927	0.434854%
M104	RUSSELL CO PUBLIC LIBRARY	10,318	0.010485%
M105	SCOTT COUNTY LIBRARY	36,087	0.036671%
M106	SHELBY CO BD OF ED	374,525	0.380587%
M107	FRANKLIN ELECTRIC PLNT BD	55,044	0.055935%
M108	SPENCER CO PUBLIC LIB	8,320	0.008454%
M109	CITY OF CAMPBELLSVILLE	77,296	0.078547%
M110	CITY OF GUTHRIE	22,677	0.023044%
M111	TRIGG CO CONS DISTRICT	1,479	0.001502%
M112	CITY OF MILTON	10,670	0.010843%
M113	CITY OF STURGIS	25,340	0.025750%
M115	WASHINGTON CO LIBRARY BD	5,888	0.005983%
M116	WAYNE CO PUBLIC LIBRARY	7,398	0.007518%
M117	WEBSTER CO BD OF ED	117,872	0.119780%
M118	WHITLEY CO FISCAL COURT	183,521	0.186491%
M119	WOLFE CO FISCAL COURT	48,677	0.049465%
M120	WOODFORD COUNTY LIBRARY	19,137	0.019447%
M215	SHEPHER/BULLIT CO TOURIST	20,340	0.020670%
M315	CITY OF PIONEER VILLAGE	1,673	0.001700%
N001	ADAIR CO CONSERVATION DIS	4,014	0.004079%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
N006	HOUSING AUTH OWINGSVILLE	1,247	0.001268%
N007	PINEVILLE BD OF EDUCATION	23,787	0.024172%
N008	CITY OF FLORENCE	198,345	0.201556%
N009	CITY OF MILLERSBURG	2,242	0.002279%
N010	BOYD CO PUBLIC LIBRARY	23,404	0.023783%
N011	CITY OF PERRYVILLE	958	0.000974%
N012	CITY OF BROOKSVILLE	7,774	0.007900%
N013	MIDDLE KY COMM ACT PART	76,207	0.077441%
N014	CITY OF IRVINGTON	6,113	0.006212%
N015	BULLITT CO CONSERVAT DIST	1,207	0.001226%
N017	PRINCETON ELECTRIC PL BD	52,259	0.053105%
N018	MURRAY/CALLOWAY CO AIRPRT	1,648	0.001674%
N020	CARLISLE CO SANIT DIST 1	3,010	0.003059%
N021	CARROLLTON UTILITIES COMM	64,244	0.065284%
N022	CITY OF GRAYSON	11,738	0.011928%
N025	EAST CLARK CO WATER DIST	12,218	0.012416%
N029	CUMBERLAND CO PUBLIC LIB	3,840	0.003902%
N033	ESTILL CO WATER DIST NO 1	13,428	0.013645%
N035	HOUSING AUTH FLEMINGSBURG	1,934	0.001965%
N036	PRESTONSBURG CITY UTIL	91,770	0.093255%
N037	FRANKFORT INDEP SCHOOLS	49,287	0.050085%
N038	HOUSING AUTH OF HICKMAN	6,504	0.006609%
N041	BULLOCK PEN WATER DIST	28,641	0.029105%
N042	PURCHASE AREA DEV DIST	80,131	0.081428%
N043	GRAYSON CO LIBRARY	11,060	0.011239%
N045	KENTUCKY ED DEV CORP	29,112	0.029583%
N047	ELIZABETHTOWN BD OF EDUC	107,376	0.109114%
N049	CYNTHIANA HARRISON CO JPC	3,402	0.003457%
N050	CITY OF HORSE CAVE	13,056	0.013268%
N051	CITY OF HENDERSON	280,608	0.285149%
N052	CITY OF NEW CASTLE	5,069	0.005151%
N054	CITY OF MADISONVILLE	349,489	0.355146%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
N057	NICHOLASVILLE HOUSING AUT	2,084	0.002117%
N058	JOHNSON CO LIBRARY	10,516	0.010686%
N060	KNOTT CO WATER & SEWER	24,155	0.024546%
N061	KNOX CO SOIL CONSERV DIS	2,103	0.002137%
N063	CUMBERLAND VAL AREA DEV	36,877	0.037474%
N065	THREE FORKS REG JAIL	47,723	0.048495%
N067	HOUSING ORIENTED MINISTRI	13,853	0.014077%
N068	GAR,QUI,KY-O-HTS WTR DIST	7,843	0.007970%
N069	CITY OF CRAB ORCHARD	1,746	0.001774%
N071	CITY OF AUBURN	13,529	0.013748%
N072	LYON CO AMBULANCE SERVICE	24,648	0.025047%
N075	CITY OF ISLAND	5,097	0.005179%
N076	MADISON CO EMS	3,212	0.003264%
N077	MAGOFFIN CO WATER DIST	13,197	0.013411%
N078	CENTRAL KY COMM ACTION	252,073	0.256153%
N079	BENTON ELECTRIC SYSTEM	32,549	0.033075%
N081	BUFFALO TRACE AR DEV DIST	56,456	0.057369%
N082	MEADE CO WATER DISTRICT	16,300	0.016564%
N084	MERCER CO PUBLIC LIBRARY	16,034	0.016294%
N085	METCALFE CO CONSERV DIST	1,228	0.001248%
N087	CITY OF MT STERLING	36,710	0.037304%
N088	MORGAN CO AMBULANCE SERV	15,905	0.016163%
N089	MUHLENBERG CO WATER DIST	28,335	0.028793%
N090	BARDSTOWN-NELSON CO TOURI	9,483	0.009637%
N092	CITY OF HARTFORD	30,292	0.030782%
N093	CITY OF LAGRANGE	30,721	0.031219%
N094	CITY OF OWENTON	2,321	0.002359%
N097	KY VALLEY ED COOPERATIVE	4,472	0.004545%
N098	PIKE CO LIBRARY DISTRICT	31,642	0.032154%
N099	CITY OF CLAY CITY	9,436	0.009589%
N100	CITY OF BURNSIDE	11,545	0.011732%
N103	HOUSING AUTH OF MOREHEAD	14,615	0.014852%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
N104	CITY OF JAMESTOWN	40,424	0.041078%
N106	W SHELBY WATER DISTRICT	8,441	0.008577%
N107	SIMPSON CO CONSER DIST	1,098	0.001116%
N110	LOGAN/TODD REG. WATER COM	22,366	0.022728%
N111	BARKLEY LAKE WATER DIST	23,056	0.023429%
N112	TRIMBLE CO WATER DIST	5,119	0.005202%
N113	UNION CO LIBRARY BD	9,679	0.009836%
N114	BOWLING GRN MUNICIPAL UTI	515,522	0.523866%
N115	WASHINGTON CO CONSER DIST	1,219	0.001239%
N116	MONTICELLO UTILITY COMM	42,169	0.042852%
N117	CITY OF DIXON	1,799	0.001828%
N118	CITY OF WILLIAMSBURG	76,397	0.077633%
N119	WOLFE CO CONSER DISTRICT	1,552	0.001577%
N120	WOODFORD CO PLAN ZONING	8,946	0.009090%
N959	N KY CONV & VISITORS BUR	32,285	0.032808%
P001	HOUSING AUTH OF COLUMBIA	3,270	0.003323%
P005	GLASGOW ELECTRIC PLANT BD	147,531	0.149918%
P006	BATH COUNTY E.M.S.	11,171	0.011352%
P007	CITY OF PINEVILLE	12,056	0.012251%
P008	BOONE CO PLANNING COMM	37,747	0.038358%
P009	HOUSING AUTHORITY PARIS	6,348	0.006451%
P010	REGIONAL PUBLIC SAFETY	26,318	0.026744%
P011	CITY OF JUNCTION CITY	4,241	0.004309%
P013	CITY OF JACKSON	47,758	0.048531%
P014	BRECKINRIDGE CO PUBLIC LI	9,595	0.009750%
P015	CITY OF LEBANON JUNCTION	10,021	0.010183%
P017	PRINCETON WATER/WASTEWATE	25,260	0.025669%
P018	MURRAY/CALLOWAY TRANS AUT	21,560	0.021909%
P022	RATTLESNAKE RIDGE WATER	21,881	0.022235%
P023	LIBERTY TOURISM	1,875	0.001906%
P025	CLARK CO CONSVATION DIST	815	0.000828%
P035	FLEMING CO DISPATCH	6,166	0.006265%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
P037	COMMUNITY ACTION KENTUCKY	29,698	0.030178%
P038	HICKMAN ELECTRIC SYSTEM	15,038	0.015282%
P041	CITY OF DRY RIDGE	12,159	0.012356%
P043	CITY OF CLARKSON	6,512	0.006618%
P045	GREENUP CO ENVIR COMM	5,377	0.005464%
P047	CITY OF WEST POINT	2,077	0.002111%
P048	HARLAN COUNTY C A A	49,697	0.050502%
P049	HOUSING AUTHORITY OF CYNT	14,370	0.014602%
P050	HART CO SOLID WASTE SVC	29,298	0.029773%
P051	HENDERSON MUN POWER&LIGHT	144,388	0.146725%
P052	LITTLE KY RV WS CONV DIST	2,475	0.002515%
P054	HOUSING AUTH DAWSON SPG	9,884	0.010044%
P057	VALLEY VIEW FERRY AUTHORI	7,052	0.007166%
P061	BARBOURVILLE UTILITY COMM	93,272	0.094782%
P063	LAUREL CO WATER DIST #2	30,751	0.031249%
P068	LEWIS CO PUBLIC LIBRARY	3,619	0.003677%
P069	LINCOLN CO CLERK	15,551	0.015802%
P071	LOGAN CO CONS DISTRICT	4,057	0.004123%
P072	LYON CO WATER DISTRICT	6,156	0.006255%
P075	MCLEAN CO REG WATER COMM	7,728	0.007853%
P076	MADISON CO PUBLIC LIBRARY	43,355	0.044056%
P077	SALYERS/MAG CO JOINT HOUS	4,673	0.004749%
P078	MARION CO CONSERVAT DIST	1,180	0.001199%
P079	CITY OF CALVERT CITY	46,156	0.046903%
P081	MASON COUNTY LIBRARY	5,659	0.005750%
P084	ANDERSON-DEAN COMM PARK	3,379	0.003433%
P087	MONTGOMERY CTY WATER DIST	2,052	0.002086%
P088	MORGAN CO WATER DIST	15,325	0.015573%
P089	MUHLENBERG WATER DIST #3	9,901	0.010061%
P090	NORTH NELSON WATER DIST	7,896	0.008024%
P092	OHIO CO REG WASTEWATER D	9,142	0.009290%
P097	KY RIVER AREA DEV DIST	59,051	0.060007%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
P100	LAKE CUMBERLAND CAA, INC	114,791	0.116649%
P103	MOREHEAD TOURISM COMMISSI	9,954	0.010115%
P104	RUSSELL CO TOURIST COMM	2,401	0.002440%
P105	GEORGETOWN/SCOTT TOURISM	5,780	0.005874%
P106	MULTI PURPOSE COMM ACTION	14,800	0.015039%
P107	SIMPSON CO LIBRARY DIST	7,810	0.007937%
P110	TODD COUNTY CONSERVATION DISTRICT	1,578	0.001603%
P111	JOHN L STREET LIBRARY	6,558	0.006664%
P113	STURGIS HOUSING AUTHORITY	1,214	0.001233%
P115	HOUSING AUTH SPRINGFIELD	3,873	0.003935%
P116	CITY OF MONTICELLO	13,727	0.013949%
P117	CITY OF CLAY	11,114	0.011294%
P120	WOODFORD CO CONSERV DIST	2,734	0.002778%
P959	CITY OF CRESTVIEW HILLS	9,452	0.009605%
R003	SOUTH ANDERSON WATER DIST	9,701	0.009858%
R005	BARREN CO SOIL CONS DIS	1,037	0.001053%
R008	BOONE CO LIBRARY DIST	116,000	0.117877%
R010	ASHLAND BD OF ED	201,306	0.204565%
R011	DANVILLE BOYLE PLANNING	2,995	0.003043%
R013	BREATHITT COUNTY WATER DISTRICT	7,638	0.007762%
R015	CITY OF SHEPHERDSVILLE	51,942	0.052782%
R017	CITY OF PRINCETON	21,619	0.021969%
R018	MURRAY ELECTRIC SYSTEM	101,280	0.102920%
R019	FORT THOMAS BOARD OF ED	113,953	0.115798%
R021	CARROLLTON/CARR CO REC TR	1,971	0.002003%
R024	CHRISTIAN CO WATER DIST	21,038	0.021378%
R030	DAVISS CO AIRPORT BD	10,152	0.010317%
R033	CITY OF RAVENNA	2,207	0.002243%
R034	LEXINGTON PUBLIC LIBRARY	214,095	0.217561%
R036	CITY OF PRESTONSBURG	106,385	0.108106%
R037	PAUL SAWYIER LIBRARY	41,114	0.041779%
R038	CITY OF FULTON	43,558	0.044263%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
R041	CITY OF CRITTENDEN	3,978	0.004042%
R042	MAYFIELD ELEC & WATER SYS	130,859	0.132977%
R045	CITY OF RUSSELL	34,053	0.034604%
R047	LINCOLN TRAIL AREA DEV DI	61,950	0.062953%
R048	HARLAN CO CONSERV DIST	1,615	0.001642%
R050	HART CO AMB SERVICE	34,850	0.035414%
R051	HENDERSON MUN W & S DEPT	143,878	0.146206%
R052	CITY OF CAMPBELLSBURG	3,019	0.003068%
R054	SOUTH HOPKINS WATER DIST	9,962	0.010124%
R057	CITY OF WILMORE	35,462	0.036036%
R058	HOUSING AUTH OF PAINTSVLE	18,438	0.018736%
R061	KY COMM ECONOMIC OPPORT	278,933	0.283447%
R063	WOODCREEK WATER DISTRICT	82,152	0.083482%
R071	LOGAN CO PUBLIC LIBRARY	16,107	0.016368%
R072	LYON CO HOUSING AUTHORITY	8,540	0.008678%
R073	MCCRACKEN CO BD OF ED	350,216	0.355885%
R076	RICHMOND UTILITIES	126,447	0.128494%
R078	CITY OF LORETTO	879	0.000893%
R079	MARSHALL CO PUB LIBRARY	27,668	0.028116%
R088	CITY OF WEST LIBERTY	56,612	0.057528%
R089	CENTRAL CITY MUN WTR&SEWR	39,610	0.040251%
R090	NELSON CO PUBLIC LIBRARY	37,966	0.038580%
R093	TRI CO COMM ACTION AGENCY	12,022	0.012217%
R097	PERRY COUNTY PUBLIC LIB	19,944	0.020267%
R103	ROWAN CO PUBLIC LIBRARY	13,768	0.013991%
R104	CITY OF RUSSELL SPRINGS	39,503	0.040142%
R105	CITY OF STAMPING GROUND	880	0.000894%
R106	SHELBY CO PARK RECREATION	17,841	0.018129%
R109	TAYLOR CO PUBLIC LIBRARY	10,097	0.010261%
R114	BOWLING GREEN PUBLIC SCHO	259,147	0.263341%
R115	S W E D A	2,458	0.002498%
R116	WAYNE CO CONSERV DIST	1,910	0.001941%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
R117	WEBSTER COUNTY WATER DIST	14,553	0.014788%
R118	WILLIAMSBURG IND BD OF ED	31,098	0.031602%
R120	CITY OF MIDWAY	11,300	0.011483%
R959	N KY LEGAL AID SOCIETY	93,054	0.094560%
T036	FLOYD COUNTY CONSV DIST	3,715	0.003776%
V001	ADAIR COUNTY FISCAL COURT	68,229	0.069333%
V002	ALLEN COUNTY FISCAL COURT	89,465	0.090913%
V003	ANDERSON CO FISCAL COURT	106,739	0.108466%
V004	BALLARD COUNTY FISCAL CT	86,009	0.087401%
V005	BARREN CO FISCAL CT	60,935	0.061921%
V006	BATH CO FISCAL COURT	49,974	0.050783%
V007	BELL CO FISCAL CT	90,741	0.092210%
V008	BOONE CO FISCAL CT	433,942	0.440965%
V009	BOURBON CO FISCAL COURT	101,011	0.102646%
V010	BOYD COUNTY FISCAL COURT	312,361	0.317417%
V011	BOYLE COUNTY FISCAL COURT	132,956	0.135108%
V012	BRACKEN CO FISCAL COURT	52,915	0.053771%
V013	BREATHITT CO FISCAL COURT	46,706	0.047462%
V014	BRECKINRIDGE CO FISCAL CT	102,295	0.103951%
V016	BUTLER COUNTY FISCAL CT	88,956	0.090396%
V017	CALDWELL CO FISCAL COURT	53,042	0.053901%
V018	CALLOWAY CO FISCAL COURT	151,689	0.154144%
V019	CAMPBELL CO FISCAL CT	301,516	0.306397%
V020	CARLISLE CO FISCAL COURT	40,205	0.040856%
V021	CARROLL CO FISCAL CT	124,974	0.126997%
V022	CARTER CO FISCAL CT	140,551	0.142826%
V023	CASEY CO FISCAL COURT	77,987	0.079249%
V024	CHRISTIAN CO FISCAL COURT	118,925	0.120850%
V025	CLARK COUNTY FISCAL COURT	138,512	0.140754%
V026	CLAY COUNTY FISCAL CT	137,116	0.139335%
V027	CLINTON CO FISCAL COURT	63,850	0.064883%
V028	CRITTENDEN CO FIS CT	82,394	0.083727%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V030	DAVISS CO FISCAL COURT	245,258	0.249228%
V031	EDMONSON CO FISCAL CRT	59,754	0.060721%
V032	ELLIOTT CO FISCAL CT	35,253	0.035823%
V033	ESTILL CO FISCAL COURT	73,305	0.074492%
V035	FLEMING CO FISCAL COURT	42,069	0.042750%
V036	FLOYD CO FISCAL COURT	136,137	0.138340%
V037	FRANKLIN CO FISCAL COURT	190,448	0.193531%
V038	FULTON COUNTY FIS CT	103,276	0.104948%
V039	GALLATIN CO FISCAL COURT	78,599	0.079871%
V040	GARRARD CO FISCAL COURT	84,399	0.085765%
V041	GRANT COUNTY FISCAL COURT	116,171	0.118051%
V042	GRAVES COUNTY FISCAL CT	143,446	0.145767%
V043	GRAYSON CO FISCAL COURT	192,462	0.195577%
V044	GREEN COUNTY FISCAL COURT	29,332	0.029807%
V045	GREENUP CO FISCAL CT	185,204	0.188202%
V046	HANCOCK CO FISCAL COURT	84,955	0.086330%
V047	HARDIN CO FISCAL COURT	141,772	0.144066%
V048	HARLAN CO FIS CT	129,732	0.131832%
V049	HARRISON CO FISCAL COURT	52,445	0.053294%
V050	HART COUNTY FISCAL COURT	105,117	0.106819%
V051	HENDERSON CO FISCAL COURT	227,619	0.231303%
V052	HENRY CO FISCAL COURT	42,940	0.043635%
V053	HICKMAN CO FISCAL COURT	39,978	0.040625%
V054	HOPKINS CO FISCAL COURT	166,621	0.169318%
V055	JACKSON CO FISCAL COURT	97,040	0.098611%
V057	JESSAMINE CO FISCAL COURT	256,753	0.260908%
V060	KNOTT CO FISCAL CT	66,314	0.067388%
V061	KNOX CO FISCAL CT	131,436	0.133563%
V062	LARUE CO FISCAL COURT	80,168	0.081465%
V063	LAUREL COUNTY FISCAL COUR	271,855	0.276255%
V064	LAWRENCE CO FISCAL CT	89,983	0.091439%
V065	LEE COUNTY FISCAL COURT	65,737	0.066801%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V066	LESLIE CO FISCAL COURT	98,696	0.100293%
V067	LETCHER CO FISCAL COURT	73,610	0.074801%
V068	LEWIS COUNTY FISCAL COURT	56,780	0.057699%
V069	LINCOLN CO FISCAL COURT	53,731	0.054601%
V070	LIVINGSTON CO FISCAL CT	77,744	0.079002%
V071	LOGAN COUNTY FISCAL COURT	161,409	0.164021%
V072	LYON COUNTY FISCAL COURT	34,550	0.035109%
V073	MCCRACKEN CO FISCAL COURT	132,774	0.134923%
V074	MCCREARY CO FISCAL CT	115,162	0.117026%
V075	MCLEAN COUNTY FISCAL CT	75,949	0.077178%
V076	MADISON CO FISCAL COURT	227,238	0.230916%
V077	MAGOFFIN CO FISCAL COURT	48,511	0.049296%
V078	MARION CO FISCAL COURT	192,093	0.195203%
V079	MARSHALL CO FISCAL COURT	145,662	0.148020%
V080	MARTIN CO FISCAL COURT	61,065	0.062054%
V081	MASON CO FIS CT	121,332	0.123295%
V082	MEADE COUNTY FISCAL COURT	221,326	0.224908%
V083	MENIFEE CO FISCAL COURT	34,306	0.034861%
V084	MERCER COUNTY FISCAL COUR	65,104	0.066158%
V085	METCALFE CO FISCAL COURT	46,244	0.046992%
V086	MONROE CO FISCAL COURT	36,100	0.036684%
V087	MONTGOMERY CO FISCAL CT	123,831	0.125836%
V088	MORGAN CO FISCAL CT	53,063	0.053922%
V089	MUHLENBERG CO FISCAL CT	176,686	0.179546%
V090	NELSON CO FISCAL CT	243,460	0.247401%
V091	NICHOLAS CO FISCAL COURT	52,624	0.053476%
V092	OHIO COUNTY FISCAL CRT	122,440	0.124422%
V093	OLDHAM CO FISCAL COURT	167,222	0.169929%
V094	OWEN COUNTY FISCAL COURT	80,860	0.082169%
V095	OWSLEY CO FISCAL COURT	31,520	0.032030%
V096	PENDLETON CO FISCAL COURT	54,939	0.055828%
V097	PERRY COUNTY FISCAL COURT	169,327	0.172068%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V098	PIKE COUNTY FISCAL COURT	322,883	0.328109%
V099	POWELL CO FISCAL CT	130,994	0.133114%
V100	PULASKI CO FISCAL CT	217,593	0.221115%
V101	ROBERTSON CO FISCAL CT	16,265	0.016528%
V102	ROCKCASTLE CO FISCAL CT	98,487	0.100081%
V103	ROWAN CO FISCAL COURT	164,695	0.167361%
V104	RUSSELL CO FISCAL COURT	92,895	0.094399%
V105	SCOTT CO FISCAL CT	160,130	0.162722%
V106	SHELBY CO FISCAL COURT	130,327	0.132436%
V107	SIMPSON CO FISCAL COURT	113,787	0.115628%
V108	SPENCER CO TREASURER	55,094	0.055986%
V109	TAYLOR COUNTY FISCAL COUR	113,921	0.115765%
V110	TODD COUNTY FISCAL COURT	71,636	0.072796%
V111	TRIGG COUNTY FISCAL COURT	81,802	0.083126%
V112	TRIMBLE CO FISCAL COURT	49,272	0.050070%
V113	UNION COUNTY FISCAL COURT	111,587	0.113393%
V114	WARREN COUNTY FISCAL COUR	368,502	0.374467%
V115	WASHINGTON CO FIS COURT	64,619	0.065665%
V116	WAYNE COUNTY FISCAL COURT	143,550	0.145873%
V117	WEBSTER CO FISCAL COURT	92,256	0.093749%
V119	CITY OF HIGHLAND HEIGHTS	20,261	0.020589%
V120	WOODFORD CO FISCAL COURT	121,045	0.123004%
V122	FAMILY HEALTH CENTER	607,372	0.617203%
V125	LOUISVILLE MEM COMM	4,749	0.004826%
V126	LOU & JEFF CO RIVERPORT	3,051	0.003100%
V127	LOU LABOR MANAGER COM	2,522	0.002563%
V129	T A R C	1,146,128	1.164679%
V130	ANCHORAGE BD OF EDUCATION	32,442	0.032967%
V137	FRANKLIN CO CONS DIST	1,111	0.001129%
V145	CITY OF WURLAND	2,905	0.002952%
V147	HARDIN CO WATER DIST #2	155,872	0.158395%
V151	HOUSING AUTH OF HENDERSON	37,424	0.038030%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V156	JEFF CO BD OF ED	6,000,702	6.097824%
V158	BIG SANDY AREA COMM PRO	68,968	0.070084%
V159	CITY OF ERLANGER	64,217	0.065257%
V163	EAST BERNSTADT BD OF ED	14,536	0.014771%
V171	CITY OF ADAIRVILLE	7,106	0.007221%
V176	MADISON CO CONSERVAT DIST	1,487	0.001511%
V189	CITY OF CENTRAL CITY	51,375	0.052206%
V196	CITY OF BUTLER	1,519	0.001544%
V197	CITY OF HAZARD	136,368	0.138575%
V198	MOUNTAIN WATER DISTRICT	81,440	0.082758%
V200	PULASKI COUNTY LIBRARY	20,422	0.020753%
V205	BARREN/METCALFE CO AMB SR	5,441	0.005529%
V206	SHELBYVLE MUN WATER&SEWER	54,547	0.055430%
V207	BELL CO PUBLIC LIBRARY	8,155	0.008287%
V208	CITY OF WALTON	17,028	0.017303%
V218	MURRAY TOURISM COMMISSION	3,541	0.003598%
V219	BELLEVUE BD OF EDUCATION	36,760	0.037355%
V224	PENNYROYAL AREA MUSEUM	2,403	0.002441%
V230	OWENSBORO RIVERPORT AUTH	103,590	0.105267%
V236	BIG SANDY AREA DEV DIST	74,679	0.075888%
V237	BLUE GRASS COMM ACTION	212,045	0.215477%
V247	HARDIN CO WATER DIST #1	141,255	0.143541%
V251	HENDERSON CO RIVER AUTH	25,370	0.025780%
V259	KENTON CO PUBLIC LIBRARY	182,446	0.185399%
V263	LAUREL CO BD OF EDUCATION	373,956	0.380009%
V271	RUSSELLVILLE ELEC PL BD	47,127	0.047890%
V281	HOUSING AUTH OF MAYSVILLE	15,111	0.015356%
V298	CITY OF PIKEVILLE	135,484	0.137677%
V300	HOUSING AUTH OF SOMERSET	15,441	0.015691%
V305	CITY OF CAVE CITY	23,797	0.024182%
V306	HOUSING AUTH OF SHELBYVLE	3,728	0.003789%
V308	NORTHERN KY AREA DEV.DIST	110,012	0.111792%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V319	CAMPBELL CO BD OF ED	318,385	0.323538%
V324	CHRISTIAN CO CONS DIST	1,793	0.001822%
V330	CITY OF OWENSBORO	421,254	0.428072%
V336	SANDY VALLEY TRANS SER IN	71,499	0.072656%
V337	FRANKFORT ELEC WATER BD	539,079	0.547805%
V347	CITY OF RADCLIFF	77,944	0.079206%
V359	CITY OF ELSMERE	20,804	0.021140%
V363	LONDON LAUREL CO COMM CTR	23,618	0.024000%
V373	PADUCAH MCCRACKEN CO TOUR	12,822	0.013030%
V376	CITY OF BERE A	152,132	0.154595%
V400	PULASKI CO SOIL CONS DIST	2,731	0.002775%
V405	MARY W WELDON MEM PUB LIB	9,357	0.009508%
V407	BELL/WHITLEY COMM ACTION	103,503	0.105179%
V408	UNION EMERGENCY SERVICES	2,726	0.002770%
V419	DAYTON CITY SCHOOLS	48,790	0.049580%
V424	PENNYRILE ALLIED COMM SER	166,417	0.169111%
V430	OWENSBORO MUN UTILITIES	502,843	0.510981%
V436	APPALACHIAN RES & DEFENSE	91,710	0.093194%
V437	FKT/FKLN CO TOUR&CONV COM	4,665	0.004740%
V447	CITY OF ELIZABETH TOWN	343,172	0.348726%
V459	LUDLOW BD OF EDUCATION	24,598	0.024996%
V463	LONDON LAUREL TOURIST COM	4,769	0.004846%
V473	PADUCAH POWER SYSTEM	223,950	0.227575%
V476	KY RIVER FOOTHILLS DEV CO	185,685	0.188690%
V500	WEST PULASKI WATER DISTR	23,002	0.023374%
V505	CITY OF PARK CITY	1,038	0.001055%
V507	BELL CO SOLID WASTE OFFIC	6,382	0.006485%
V508	CITY OF UNION	6,174	0.006274%
V524	HOPKINSVL WATER ENV ATH	165,720	0.168403%
V530	AUDUBON AREA COMM SER INC	608,184	0.618028%
V537	CAPITAL COMMUNITY E I D A	3,390	0.003445%
V547	ELIZABETH TOWN TOUR/CON BU	7,744	0.007869%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V559	BEECHWOOD BOARD OF EDUC	46,383	0.047134%
V563	LONDON-LAUREL CO IDA	4,582	0.004656%
V576	SOUTHERN MADISON WATER DT	7,848	0.007975%
V607	PINEVILLE UTILITY COMM	40,737	0.041396%
V608	WALTON FIRE DIST/EMS	5,180	0.005264%
V619	SOUTHGATE BD OF ED	11,677	0.011866%
V624	HOPKINSVL ELECTRIC SYSTEM	146,757	0.149132%
V630	CITY OF WHITESVILLE	6,529	0.006634%
V637	FARMDALE WATER DISTRICT	4,017	0.004082%
V647	CITY OF VINE GROVE	26,400	0.026827%
V659	KENTON CO BD OF ED	668,064	0.678877%
V663	LAUREL CO CONSERV DIST	2,088	0.002121%
V673	PADUCAH-MCCRACKEN CO JOIN	55,917	0.056822%
V676	MADISON CO UTILITIES DIST	24,773	0.025174%
V707	BELL CO CONSERVATION DIST	699	0.000711%
V708	HEBRON FIRE PROTECTION DI	1,507	0.001531%
V724	PENNYRILE AREA DEVP DIST	66,599	0.067677%
V730	GREEN RIV AREA DEL DIST	96,846	0.098414%
V737	KY ASSOC OF CO (KACO)	134,407	0.136583%
V756	JEFF CO MED CENTER LAUNDR	79,057	0.080337%
V759	ERLANGER/ELSMERE BD OF ED	136,997	0.139214%
V773	MCCRACKEN CO PUB LIBRARY	36,322	0.036910%
V819	NEWPORT BD OF ED	135,148	0.137335%
V830	REGIONAL WTR RESOURCE AGY	209,174	0.212560%
V856	KYIANA REG PLANNING DEV	154,739	0.157244%
V859	COVINGTON BD OF ED	334,321	0.339732%
V873	PADUCAH-MCRACKEN CO RIV	17,464	0.017747%
V919	CITY OF WILDER	8,150	0.008282%
V930	OWENSBORO METRO PLAN COMM	26,196	0.026620%
V937	HOUSING AUTH OF FRANKFORT	22,250	0.022610%
V959	CITY OF COVINGTON	282,283	0.286852%
W001	ADAIR COUNTY ATTORNEY	4,553	0.004627%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
W003	ANDERSON COUNTY ATTORNEY	2,124	0.002158%
W004	BALLARD COUNTY ATTORNEY	2,609	0.002652%
W010	BOYD COUNTY ATTORNEY	6,736	0.006845%
W011	BOYLE COUNTY ATTORNEY	3,511	0.003568%
W013	BREATHITT CO ATTORNEY	1,156	0.001175%
W015	BULLITT COUNTY ATTORNEY	10,715	0.010888%
W016	BUTLER COUNTY ATTORNEY	1,974	0.002006%
W017	CALDWELL COUNTY ATTORNEY	3,810	0.003872%
W018	CALLOWAY COUNTY ATTORNEY	8,813	0.008956%
W019	CAMPBELL COUNTY ATTORNEY	19,740	0.020060%
W021	CARROLL COUNTY ATTORNEY	978	0.000994%
W022	CHILD SUPPORT ENFORCEMENT	4,141	0.004208%
W024	CHRISTIAN COUNTY ATTORNEY	13,322	0.013538%
W026	CLAY COUNTY ATTORNEY	4,140	0.004207%
W027	CLINTON CO ATTORNEY	3,036	0.003086%
W029	CUMBERLAND CO ATTORNEY	2,046	0.002080%
W031	EDMONSON COUNTY ATTORNEY	1,017	0.001033%
W032	ELLIOTT COUNTY ATTORNEY	1,735	0.001763%
W033	ESTILL COUNTY ATTORNEY	3,655	0.003715%
W035	FLEMING COUNTY ATTORNEY	7,761	0.007887%
W036	FLOYD COUNTY ATTORNEY	5,979	0.006076%
W041	GRANT COUNTY CHILD SUPPOR	3,008	0.003056%
W043	GRAYSON COUNTY ATTORNEY	3,998	0.004063%
W044	GREEN COUNTY ATTORNEY	1,917	0.001948%
W047	HARDIN COUNTY ATTORNEY	19,705	0.020024%
W048	HARLAN COUNTY ATTORNEY	9,374	0.009525%
W050	HART COUNTY ATTORNEY	6,164	0.006264%
W051	HENDERSON CO ATTORNEY	9,710	0.009867%
W052	HENRY COUNTY ATTORNEY	597	0.000607%
W055	JACKSON COUNTY ATTORNEY	3,141	0.003192%
W056	JEFFERSON CO ATTORNEY	189,586	0.192654%
W058	JOHNSON CO ATTORNEY	6,113	0.006212%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

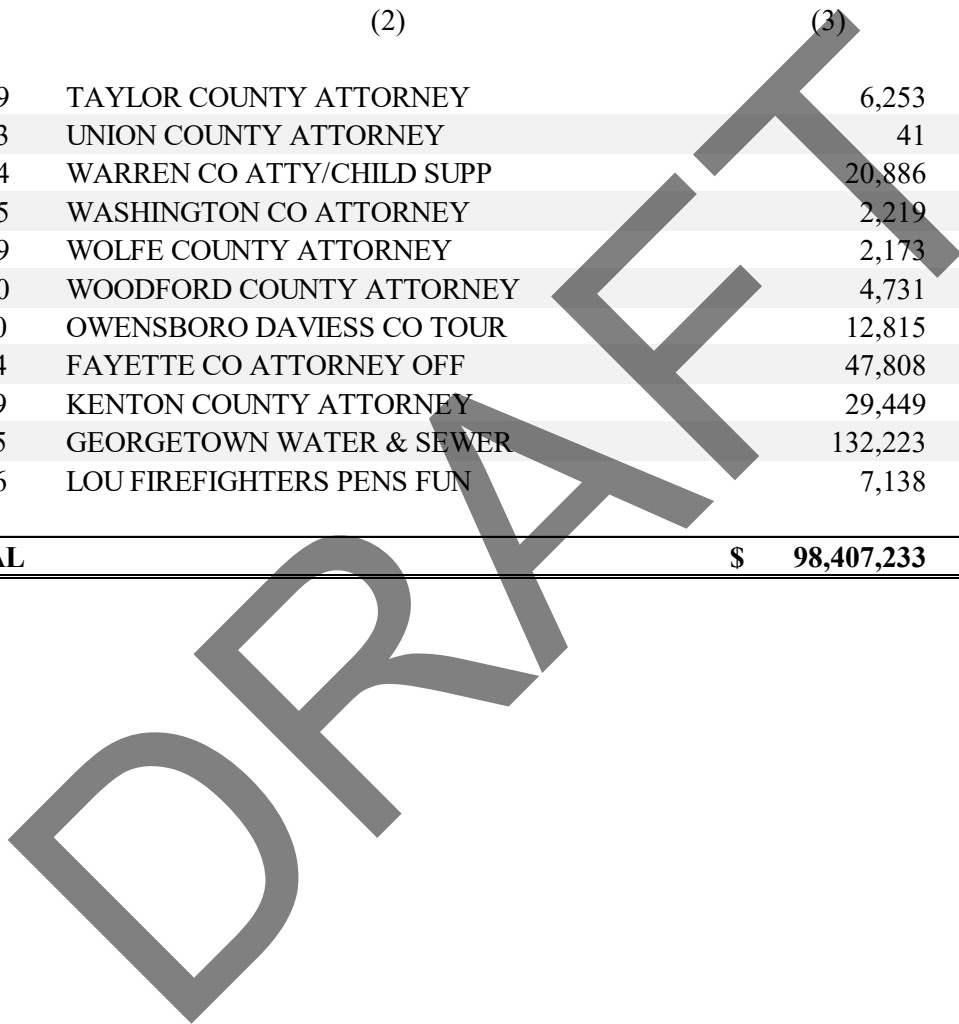
Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
W060	KNOTT COUNTY ATTORNEY	3,303	0.003357%
W061	KNOX COUNTY ATTORNEY	7,267	0.007384%
W063	LAUREL COUNTY ATTORNEY	15,328	0.015576%
W064	LAWRENCE COUNTY ATTORNEY	842	0.000855%
W066	LESLIE COUNTY ATTORNEY	3,098	0.003148%
W067	LETCHER COUNTY ATTORNEY	4,957	0.005038%
W069	LINCOLN COUNTY ATTORNEY	5,245	0.005330%
W070	LIVINGSTON CO ATTORNEY	2,802	0.002848%
W073	MCCRACKEN COUNTY ATTORNEY	1,665	0.001692%
W075	MCLEAN COUNTY ATTORNEY	519	0.000528%
W076	MADISON COUNTY ATTORNEY	2,628	0.002671%
W077	MAGOFFIN CO ATTORNEY	1,241	0.001261%
W078	MARION COUNTY ATTORNEY	1,837	0.001867%
W079	MARSHALL COUNTY ATTORNEY	1,239	0.001259%
W080	MARTIN COUNTY ATTORNEY	5,002	0.005083%
W082	MEADE COUNTY ATTORNEY	3,367	0.003422%
W083	MENIFEE COUNTY ATTORNEY	1,624	0.001651%
W084	MERCER COUNTY ATTORNEY	4,177	0.004245%
W085	METCALFE COUNTY ATTORNEY	2,913	0.002961%
W087	MONTGOMERY CO ATTORNEY	1,105	0.001123%
W090	NELSON COUNTY ATTORNEY	9,009	0.009154%
W091	NICHOLAS COUNTY ATTORNEY	1,648	0.001675%
W092	OHIO COUNTY ATTORNEY	217	0.000220%
W095	OWSLEY COUNTY ATTORNEY	1,674	0.001701%
W096	PENDLETON COUNTY ATTORNEY	838	0.000852%
W097	PERRY COUNTY ATTORNEY	9,458	0.009611%
W098	PIKE COUNTY ATTORNEY	18,843	0.019148%
W099	POWELL COUNTY ATTORNEY	4,359	0.004430%
W103	ROWAN COUNTY ATTORNEY	2,587	0.002629%
W104	RUSSELL COUNTY ATTORNEY	4,769	0.004846%
W106	SHELBY COUNTY ATTORNEY	979	0.000995%
W107	SIMPSON COUNTY ATTORNEY	1,404	0.001426%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
 Schedule A - Schedule Of Employer Allocations
 Fiscal Year Ended June 30, 2023
 (Continued)**

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
W109	TAYLOR COUNTY ATTORNEY	6,253	0.006354%
W113	UNION COUNTY ATTORNEY	41	0.000041%
W114	WARREN CO ATTY/CHILD SUPP	20,886	0.021224%
W115	WASHINGTON CO ATTORNEY	2,219	0.002255%
W119	WOLFE COUNTY ATTORNEY	2,173	0.002208%
W120	WOODFORD COUNTY ATTORNEY	4,731	0.004807%
X030	OWENSBORO DAVIESS CO TOUR	12,815	0.013022%
X034	FAYETTE CO ATTORNEY OFF	47,808	0.048582%
X059	KENTON COUNTY ATTORNEY	29,449	0.029925%
X105	GEORGETOWN WATER & SEWER	132,223	0.134363%
X956	LOU FIREFIGHTERS PENS FUN	7,138	0.007254%
TOTAL		\$ 98,407,233	100.000000%



The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023

County Employees Retirement System (Non-Hazardous)

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

Table with columns for Participant/Employer Code, Name, and various financial metrics (Discount Rate, Discount Rate, Health Care, etc.) across multiple fiscal years (2021-2027).

The accompanying numbers are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule B - Schedule Of OPEB Amounts By Employer
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns: Participating Employer Code, Participating Employer Name, Discount Rate, Health Care, Health Care, Health Care, Health Care, Impairment Subsidy, and various assumptions like Liability, Assumption Changes, Investment Experience, etc. The table lists numerous employers and their corresponding financial data for the year ended June 30, 2023.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with multiple columns: Participating Employer Code, Participating Employer Name, and various financial metrics including OPEB liabilities, OPEB expense, and deferred outflows of resources for years 2024, 2025, 2026, 2027, and 2028.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns: Participating Employer Code, Participating Employer Name, No OPEB Liabilities as of June 30, 2023, OPEB Expense, and Outstanding Balance of Deferred Outflows of Resources. The table lists various employers and their corresponding financial data across multiple years.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule B - Schedule Of OPEB Amounts By Employer
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns: Participating Employer, NPPER Liability as of June 30, 2023, OPEB Expense, Change in Proportionate Share of OPEB Expense, and Recognition of Existing Deferred Outflows of Resources for Future Measurement Period Ending June 30, 2024-2027.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	NO OPEB Liabilities as of June 30, 2023					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, 2027				
		Discount Rate 8.25%	Discount Rate 1.00%	Discount Rate 4.50%	Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share of Plan Contributions		Gross Employer OPEB Expense	Net Employer OPEB Expense	Implicit Subsidy 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, 2027							
								Aggregate Plan OPEB Expense	Differences Between Employee Counts & Plan Contributions				Liability	Assumption	Investment	Change in Proportionate Share of Plan Contributions	Total Deferred	Liability	Assumption	Investment	2024	2025	2026	2027		
(01)	(00)	(08)	(11)	(12)	(13)	(14)	(15)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)			
L045	RACELAND BOARD OF EDUC	(62,000)	116,426	(21,484)	(198,850)	106,017	(119,314)	8,236	(111,098)	(117)	20,264	43,251	122,091	116,106	58,758	340,296	888,910	87,957	130,504	28,256	1,234,755	(190,889)	(209,654)	(133,982)	(160,024)	
L046	HANCOCK CO PUBLIC LIBRARY	(13,757)	25,817	(48,995)	(44,093)	23,299	(26,461)	4,662	(19,799)	(19,799)	4,491	9,591	27,673	29,706	13,795	76,295	193,331	18,805	29,958	9,163	232,303	(38,187)	(53,818)	(45,387)	(39,909)	
L048	METHUEN COUNTY LIBRARY	(6,609)	19,908	(18,007)	(18,940)	23,033	(26,905)	1,815	(28,955)	(28,955)	3,411	7,201	20,952	24,544	7,205	49,852	148,265	14,673	29,968	19,855	204,411	(42,723)	(46,433)	(50,679)	(28,909)	
L050	CITY OF MORGANFIELD	(9,391)	17,624	(32,193)	(30,301)	16,048	(18,064)	(7,753)	(45,817)	(45,817)	4,407	6,547	18,481	17,578	2,918	45,521	113,347	13,380	29,175	71,843	237,325	(57,155)	(53,372)	(48,515)	(56,781)	
L051	CITY OF HENDERSON	(8,239)	14,509	(14,509)	(14,509)	23,889	(23,889)	(1,575)	(22,313)	(47,213)	7,300	15,753	49,862	42,282	8,239	110,784	320,809	30,865	42,526	11,875	411,847	(77,259)	(93,466)	(86,497)	(62,222)	
L052	CITY OF EMENACE	(14,757)	11,447	(57,122)	(51,701)	26,635	(32,232)	(7,459)	(39,691)	(39,691)	5,473	11,082	32,977	31,360	18,748	44,747	237,935	55,249	35,249	40,170	341,269	(62,297)	(72,813)	(67,121)	(55,250)	
L054	DAVISON SPINGS PUBLIC SCH	(38,486)	72,167	(133,085)	(133,257)	67,715	(75,909)	(26,511)	(106,400)	(106,400)	12,675	26,409	78,670	79,908	28,278	179,268	546,033	52,249	60,897	69,517	1,049,153	(152,179)	(177,438)	(134,808)	(111,311)	
L057	CITY OF NEWCASTLE	(14,852)	608,408	(18,464)	(1,009,237)	36,067	(822,660)	106,655	(577,013)	(577,013)	85,904	228,942	833,674	695,797	1,854,657	4,623,841	444,475	62,647	97,777	262,047	1,942,331	(642,330)	(1,198,473)	(980,263)	(695,961)	
L058	PAINVILLE BO OF ED	(44,321)	83,173	(51,081)	(42,056)	75,738	(85,253)	(12,809)	(89,060)	(89,060)	14,622	30,399	87,220	82,945	41,588	242,631	629,311	60,784	92,231	46,496	829,822	(153,559)	(177,939)	(130,821)	(125,241)	
L060	KNOTT CO SOL CONSORT	(1,707)	3,262	(5,617)	(5,470)	2,916	(5,382)	244	(1,858)	(5,033)	554	1,466	3,258	3,194	89	2,967	6,253	2,240	878	39,750	(4,333)	(6,644)	(6,402)	(9,005)		
L061	CITY OF BABCOORVILLE	(38,645)	72,522	(131,733)	(123,864)	66,038	(74,333)	(13,799)	(91,600)	(91,600)	14,678	32,943	70,222	73,322	49,717	217,286	548,519	53,000	81,291	66,231	691,223	(166,648)	(184,424)	(138,157)	(106,751)	
L062	CITY OF HENDERSON	(85,474)	109,735	(198,527)	(187,649)	99,823	(112,474)	22,207	(89,267)	(89,267)	19,999	48,765	115,689	109,423	42,745	210,013	618,272	80,194	121,003	36,272	1,099,741	(187,263)	(234,722)	(175,268)	(151,308)	
L063	LAUREL CO PUBLIC LIB	(44,858)	83,805	(152,280)	(143,136)	76,313	(85,899)	(3,582)	(89,201)	(89,201)	14,536	31,133	87,843	83,575	34,275	236,646	630,494	61,246	93,939	33,066	822,345	(148,301)	(177,877)	(146,600)	(117,702)	
L064	LOUISIANA WATER SEWER COM	(26,082)	50,091	(60,990)	(65,554)	45,613	(51,243)	(409)	(51,752)	(51,752)	8,718	18,409	32,529	49,958	28,278	149,979	379,086	36,607	56,149	14,441	486,203	(84,787)	(101,624)	(81,207)	(69,217)	
L066	LEITCHFORD PUBLIC LIBRARY	(6,485)	11,552	(20,948)	(19,607)	10,501	(11,821)	6,062	(6,062)	(6,062)	2,007	4,284	7,694	1,688	18,395	46,774	87,298	8,428	13,027	226	108,839	(14,491)	(19,201)	(15,810)	(14,618)	
L066	CITY OF HYDEN	(6,217)	11,667	(21,195)	(19,527)	10,624	(11,939)	(401)	(13,300)	(13,300)	2,031	4,334	12,767	11,833	4,249	32,453	89,277	8,527	13,078	7,415	117,197	(20,858)	(24,900)	(22,012)	(18,774)	
L067	LEITCHFORD COUNTY CONS DIST	(1,290)	4,352	(14,736)	(14,560)	8,827	(9,857)	1,027	(8,830)	(8,830)	1,027	3,765	4,955	8,793	9,424	20,911	45,954	6,382	8,903	4,513	58,379	(5,703)	(7,478)	(6,703)	(5,161)	
L068	BOHNSING AUTH OF VANCEBURG	(4,168)	7,822	(14,209)	(13,369)	17,123	(15,839)	(8,879)	(9,877)	(9,877)	1,304	2,906	8,203	7,301	999	19,009	59,185	5,717	8,768	5,449	71,197	(15,197)	(17,701)	(14,330)	(11,074)	
L068	HOSIERS AUTH OF VANCEBURG	(80,123)	36,708	(102,247)	(101,842)	44,035	(107,523)	(2,222)	(109,663)	(109,663)	9,835	28,993	59,239	58,368	28,113	184,919	422,265	41,298	63,341	17,475	549,861	(99,465)	(130,200)	(88,836)	(66,316)	
L071	SPANISH VALLEY COMMISSION	(12,062)	20,680	(45,266)	(42,663)	28,549	(49,136)	(18,579)	(67,715)	(67,715)	2,407	5,228	14,599	16,061	31,933	39,313	1,064,953	601,242	157,770	75,488	1,422,423	(258,128)	(316,477)	(251,873)	(205,199)	
L071	BUSBYVILLE CITY SCHOOLS	(7,502)	14,075	(25,668)	(24,374)	12,167	(26,245)	(3,841)	(30,086)	(30,086)	6,712	14,114	39,840	40,867	53,352	145,935	297,455	27,765	42,286	17,448	375,254	(64,933)	(87,551)	(69,265)	(48,311)	
L072	CITY OF PADUCAH	(11,952)	22,443	(49,992)	(46,819)	29,429	(50,457)	(8,409)	(62,115)	(62,115)	87,066	396,467	865,668	748,185	84,145	2,975,753	6,242,590	601,242	92,239	138,394	7,912,614	(1,417,720)	(1,782,301)	(1,387,361)	(1,197,846)	
L074	HOSIERS AUTH ARCHERY CO	(7,284)	13,613	(24,728)	(23,250)	12,276	(31,933)	(3,014)	(36,987)	(36,987)	2,362	5,057	14,275	13,378	7,336	46,244	103,000	9,949	15,259	29,915	148,823	(25,297)	(31,993)	(22,392)	(22,466)	
L074	CITY OF LYONSBURG	(1,057)	22,410	(19,865)	(21,442)	25,423	(22,909)	(1,358)	(24,267)	(24,267)	2,949	22,310	23,822	25,933	14,901	16,713	36,232	16,292	28,130	21,393	45,330	(6,333)	(8,329)	(7,216)	(6,219)	
L078	BEEBA BO OF ED	(17,496)	34,171	(243,178)	(229,159)	122,271	(137,523)	(48,440)	(186,371)	(186,371)	2,886	49,884	148,700	138,808	60,984	402,621	1,051,178	98,064	158,956	29,647	1,366,225	(290,912)	(390,611)	(294,248)	(233,605)	
L077	CITY OF SALVEMORE	(17,474)	70,323	(127,377)	(120,366)	64,035	(127,878)	(13,211)	(145,309)	(145,309)	1,279	38,124	71,344	70,129	23,069	198,464	512,073	18,824	28,145	24,310	1,363,501	(186,189)	(162,194)	(146,817)	(110,817)	
L079	MARION PUBLIC LIBRARY	(2,261)	22,637	(45,120)	(43,046)	20,414	(45,276)	(9,976)	(55,253)	(55,253)	3,540	10,020	49,976	51,173	14,444	55,672	127,096	15,243	25,375	21,586	244,776	(49,890)	(66,316)	(49,159)	(42,882)	
L079	MARSHALL CO SOL & WATER	(1,824)	3,423	(61,220)	(5,848)	7,117	(6,898)	614	(2,894)	(2,894)	596	1,798	5,599	5,413	1,095	10,222	25,897	2,501	3,837	847	33,082	(3,703)	(7,008)	(5,700)	(4,320)	
L080	MARION COUNTY CONSERV DIST	(866)	1,693	(3,056)	(2,885)	1,470	(3,482)	(1,002)	(4,484)	(4,484)	92	441	1,032	1,032	1,180	4,553	9,920	1,832	4,580	1,828	13,840	(1,757)	(2,440)	(1,860)	(1,408)	
L082	MEADE CO BO OF ED	(840,442)	489,749	(1,160,544)	(1,091,176)	581,764	(854,538)	(61,377)	(716,575)	(716,575)	111,197	237,340	609,966	673,724	305,597	1,840,627	4,831,538	466,899	714,134	194,050	6,211,021	(1,193,282)	(1,363,514)	(994,172)	(866,556)	
L083	MARION COUNTY LIBRARY	(23,626)	40,987	(88,648)	(85,045)	52,948	(95,614)	(8,882)	(104,496)	(104,496)	11,883	26,493	64,947	64,947	45,324	152,843	340,758	34,003	52,858	15,446	415,446	(78,605)	(106,574)	(85,734)	(67,574)	
L084	BURGIN INDEPENDENT SCH	(26,510)	49,879	(90,368)	(84,970)	42,930	(90,962)	(19,335)	(70,327)	(70,327)	866	815	2,170	2,007	10,207	19,042	37,818	36,357	55,765	15,628	124,058	(21,198)	(24,156)	(18,904)	(17,165)	
L085	METCALFE CO PUBLIC LIB	(7,329)	13,753	(24,882)	(23,489)	12,523	(14,066)	(1,464)	(15,560)	(15,560)	2,591	5,101	14,242	14,028	2,496	35,762	104,059	10,051	15,446	8,198	137,724	(26,120)	(32,419)	(24,224)	(19,419)	
L086	CITY OF TOMPKINSVILLE	(42,455)	78,773	(87,824)	(84,862)	79,193	(88,443)	(2,722)	(91,165)	(91,165)	13,814	30,472	82,816	78,778	65,972	255,821	695,513	57,714	88,527	80,845	1,458,718	(145,731)	(172,224)	(151,790)	(107,376)	
L087	MONTGOMERY CO S&W DIST #2	(6,774)	8,960	(16,275)	(15,303)	8,159	(9,318)	4,630	(4,653)	(4,653)	5,594	5,328	9,396	9,035	17,997	39,656	67,791	9,588	13,407	7,148	82,922	(10,780)	(13,002)	(10,758)	(10,373)	
L088	MORGAN COUNTY LIBRARY	(2,986)	13,645	(24,858)	(23,365)	12,457	(26,143)	(3,456)	(31,599)	(31,599)	3,559	8,146	15,643	15,643	8,132	41,968	105,510	9,908	15,530	11,843	155,991	(23,099)	(31,616)	(25,610)	(21	

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with 26 columns: Participating Employer Code, Participating Employer Name, Discount Rate 8.5%, Loss 1.0%, Discount Rate 4.5%, Discount Rate 6.5%, Health Care Trend Rate %, Health Care Trend Rate %, OPEB Assets, OPEB Liabilities, OPEB Expenses, OPEB Expenses, OPEB Expenses, Implicit Liability, Year End Balance, Liability, Assumption, Investment, Change in Proportion, Proportionate Share of Plan Contributions, Total Deferred Resources, Total Deferred, Liability, Assumption, Investment, Change in Proportion, Proportionate Share of Plan Contributions, Total Deferred Resources, Total Deferred, Recognition of Existing Deferred Outflows.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule B - Schedule Of OPEB Amounts By Employer
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net OPEB Liability as of June 30, 2023					OPEB Expense					Change in Proprietary & Difference Between					Outstanding Balance of Deferred Outflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Plan Measurement Period Ending June 30					
		Discount Rate 5.93%	Discount Rate 6.53%	Plan 180% 4.53%	Health Care % Decrease	Health Care % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Employer Contribution & Proportionate Share of Employer OPEB Expense	Cross Employer OPEB Expense	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2024	Liability Experience	Assumption Changes	Investment Experience	Change in Proprietary & Difference Between Employer Contribution & Proportionate Share of Total Deferred OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proprietary & Difference Between Employer Contribution & Proportionate Share of Total Deferred OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	2024	2025	2026	2027	
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
N222	CITY OF GYMNASTY	(16,499)	30,905	(56,138)	(25,783)	24,142	(31,677)	(84,979)	(116,656)	(116,656)	5,379	11,481	32,409	39,220	43,186	117,296	231,708	241,648	23,707	23,706	34,642	332,659	623,716	(148,646)	(165,093)	(148,312)	(45,755)
N225	ST CLAIR WATER DIST	12,710	12,710				(12,710)	(12,710)	(12,710)	5,204	11,954	33,715	32,608	16,404	84,911	251,904	241,648	23,707	23,706	34,642	332,659	623,716	(50,053)	(66,213)	(52,418)	(44,277)	
N229	CUMBERLAND CO PUBLIC LIB	(3,187)	10,110	(18,345)	(17,287)	9,206	(19,343)	918	(9,445)	(9,445)	1,760	3,756	10,402	10,652	8,322	32,342	76,495	73,949	11,331	12,705	10,716	187,516	(9,483)	(23,644)	(16,731)	(6,285)	
N315	ESTELLE CO WATER DIST No 1	15,434	15,434				(15,434)	3,172	(27,365)	(27,365)	6,159	11,154	37,467	37,467	99,316	124,213	267,499	237,807	39,629	5,811	16,200	464,165	(50,679)	(65,613)	(52,214)	(45,773)	
N315	HOOSIERS INTER LOCAL BIRMG	(2,713)	5,091	(9,248)	(6,063)	31,191	(13,710)	(6,588)	(6,588)	986	1,699	5,077	6,609	9,609	7,522	25,852	58,223	56,221	12,705	12,705	14,645	157,942	(18,246)	(17,571)	(20,061)	(16,260)	
N316	PRESTONSBURG CITY UTIL	(126,754)	241,622	(434,899)	(412,679)	220,023	(237,658)	(66,926)	(134,544)	(134,544)	42,054	89,761	257,799	240,958	24,900	594,006	1,828,180	1,789,800	270,440	150,272	2,425,872	(494,700)	(557,750)	(429,243)	(360,152)		
N319	FRANKFORT WATER WORKS	(69,155)	5,609	(62,680)	(62,680)	118,148	(133,811)	(163,764)	(169,645)	(169,645)	22,386	49,209	138,464	129,413	25,815	240,655	578,577	578,577	81,229	84,828	72,989	1,186,364	(136,328)	(169,615)	(130,756)	(106,841)	
N338	HOOSIERS AUTH OF HICKMAN	(9,125)	17,124	(31,105)	(29,247)	15,593	(17,552)	(16,520)	(22,706)	(22,706)	2,054	4,361	17,059	17,077	8,272	41,124	129,563	123,974	19,194	8,351	169,622	(31,387)	(37,626)	(29,842)	(25,643)		
N339	CHRISTIAN HARRISON CO INC	(6,773)	8,657	(16,709)	(15,208)	8,156	(9,784)	(11,522)	(10,705)	(10,705)	1,559	3,127	13,933	13,933	6,771	22,229	62,971	61,546	48,098	17,177	82,481	(10,499)	(20,011)	(15,708)	(11,338)		
N342	PURCHASE AREA DEV DIST	(114,425)	210,979	(138,236)	(160,342)	192,117	(216,249)	(2,720)	(231,525)	(231,525)	36,721	78,377	227,344	219,399	142,601	652,211	1,596,322	1,545,185	236,491	42,684	2,029,842	(358,801)	(415,789)	(321,146)	(285,347)		
N343	GRAVES CO LIBRARY	(15,537)	20,120	(35,296)	(49,786)	26,537	(29,847)	(32,344)	(25,384)	(25,384)	3,228	10,818	36,737	29,688	50,957	120,908	228,238	221,211	32,644	18,805	20,155	(142,363)	(165,595)	(141,507)	(115,317)		
N345	KENTUCKY ED DEV CORP	(68,444)	76,649	(138,231)	(138,231)	69,797	(148,963)	(94,467)	(94,467)	16,734	36,784	129,563	76,438	67,210	97,948	260,512	279,448	260,512	83,537	80,519	83,537	(108,052)	(124,413)	(91,467)	(76,245)		
N347	ELIZABETHTOWN BD OF EDUC	(190,689)	282,313	(513,558)	(482,880)	297,438	(289,775)	(47,861)	(337,636)	(337,636)	49,208	109,826	286,499	291,936	69,433	722,864	2,139,081	2,066,609	316,899	159,265	2,821,854	(537,192)	(652,738)	(480,756)	(398,084)		
N351	CITY OF HENDERSON	(393,988)	784,688	(1,642,058)	(1,261,364)	672,787	(757,271)	(672,909)	(624,511)	(624,511)	129,591	276,466	742,866	674,869	176,909	1,862,027	5,599,837	5,393,514	828,158	245,984	7,284,165	(1,230,858)	(1,614,229)	(1,227,662)	(1,039,496)		
N352	CITY OF NEW CASTLE	(7,112)	13,346	(24,243)	(22,795)	12,953	(13,489)	(17,860)	(13,856)	(13,856)	2,323	4,958	13,936	13,936	5,993	37,656	106,981	9,753	14,960	9,451	135,449	(15,253)	(28,869)	(24,747)	(21,520)		
N354	CITY OF MADISONVILLE	(490,338)	920,177	(1,671,473)	(1,571,620)	837,914	(943,143)	(562,921)	(786,242)	(786,242)	166,157	341,869	964,952	919,689	297,136	2,521,777	7,662,315	7,472,475	1,031,447	1,631,447	8,106,217	(1,443,073)	(1,972,330)	(1,493,178)	(1,135,118)		
N357	INDIANVILLE HOUSING AUT	(11,064)	20,469	(37,509)	(35,209)	18,804	(21,904)	(28,889)	(26,849)	(26,849)	3,852	2,038	5,752	5,876	5,172	14,552	41,952	4,009	18,555	70,214	18,555	(70,214)	(48,298)	(16,549)	(14,520)	(8,156)	
N358	JOHNSON CO LIBRARY	(14,754)	27,487	(59,291)	(47,299)	23,212	(28,739)	1,525	(26,854)	(26,854)	4,819	10,286	29,614	27,611	4,237	37,188	209,489	203,214	31,035	12,979	23,732	(49,016)	(63,839)	(49,652)	(40,250)		
N360	KNOX CO WATER & SEWER	(3,908)	62,508	(114,524)	(106,423)	57,913	(105,487)	(25,823)	(145,887)	(145,887)	31,669	29,626	86,403	65,115	293,888	481,202	846,418	817,289	126,898	37,229	37,229	(88,844)	(116,353)	(99,598)	(84,566)		
N361	KNOX CO SOIL CONSERV DIS	(2,950)	5,537	(10,058)	(9,487)	5,042	(5,575)	2,247	(4,293)	(4,293)	944	2,087	5,306	5,322	12,996	26,711	41,894	4,046	4,026	4,269	53,730	(6,799)	(9,184)	(6,254)	(5,243)		
N363	CUMBERLAND AREA DEV DIST	(151,799)	97,084	(176,569)	(165,833)	84,414	(222,982)	(222,982)	(222,982)	80,899	34,079	101,819	26,473	261,298	744,644	2,005,558	5,480,008	5,480,008	168,858	54,800	79,237	(168,128)	(224,413)	(166,218)	(138,959)		
N365	THREE FORKS REG JAIL	(69,955)	125,450	(224,239)	(214,044)	114,417	(128,708)	32,360	(96,423)	(96,423)	23,889	40,478	111,764	121,304	112,474	436,220	950,700	91,265	180,844	84,415	1,267,845	(196,744)	(272,317)	(204,941)	(161,250)		
N367	HOUSING AUTHORITY HENDERSON	(19,436)	36,473	(66,253)	(62,209)	33,441	(37,184)	(7,922)	(38,086)	(38,086)	6,368	18,555	38,248	36,773	21,904	112,075	275,967	260,655	40,884	44,410	387,966	(62,321)	(85,150)	(67,306)	(56,253)		
N368	CARDENLEY CREEK WTR DIST	(11,064)	20,469	(37,509)	(35,209)	18,804	(21,904)	(28,889)	(26,849)	(26,849)	3,852	2,038	5,752	5,876	5,172	14,552	41,952	4,009	18,555	70,214	18,555	(70,214)	(48,298)	(16,549)	(14,520)	(8,156)	
N369	CITY OF CRAWFORD	(2,499)	5,496	(9,389)	(7,850)	4,513	(6,711)	4,654	(8,765)	(8,765)	800	1,853	4,820	4,584	4,777	15,839	34,778	3,359	3,152	7,879	51,848	(12,294)	(10,005)	(8,524)	(6,155)		
N371	(15) OF ALBANY	(51,961)	35,623	(64,748)	(60,831)	31,436	(68,437)	(67,479)	(67,479)	62,230	18,613	45,221	62,829	56,221	6,523	29,857	86,027	80,828	10,678	14,978	16,516	(65,187)	(81,649)	(69,853)	(53,419)		
N372	LYONS OF OHIO CHANNEL SERVICE	(34,82)	64,996	(112,82)	(110,849)	59,995	(129,547)	(129,547)	(129,547)	12,295	24,196	68,654	64,718	15,871	170,052	491,024	47,427	72,744	7,287	8,182	(18,462)	(186,409)	(136,365)	(109,259)	(96,256)		
N373	LOUISIANA RIVER PORT	(14,983)	12,379	(27,362)	(25,362)	13,149	(31,472)	(31,472)	(31,472)	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	
N375	MADISON CO EMS	(4,956)	8,447	(15,362)	(14,444)	7,701	(8,646)	(2,474)	(11,142)	(11,142)	1,472	3,142	8,868	8,443	1,768	22,212	63,988	61,008	8,400	12,322	13,389	(80,608)	(104,618)	(81,139)	(64,249)		
N377	MADISON CO WATER DIST	(18,156)	34,748	(63,118)	(59,347)	31,441	(35,616)	(5,556)	(42,609)	(42,609)	10,309	12,999	69,629	34,673	10,033	94,025	262,910	25,944	39,449	43,320	340,833	(59,388)	(76,644)	(61,361)	(50,266)		
N384	MEMPHIS CO HOUSING AUT	(15,662)	30,905	(61,357)	(58,635)	30,905	(18,227)	(48,549)	(48,549)	24,927	51,928	103,856	95,366	24,927	99,366	246,577	485,008	485,008	296,577	630,187	1,092,253	(89,622)	(131,587)	(101,888)	(80,887)		
N379	BENTON ELECTRIC SYSTEM	(47,666)	85,697	(155,665)	(146,366)	78,036	(87,837)	8,602	(79,235)	(79,235)	14,975	31,888	89,867	87,948	46,856	254,020	648,405	622,828	96,059	42,281	813,777	(139,728)	(172,478)	(130,415)	(114,715)		
N380	FRANKFORD HOUSING DIST	(7,207)	13,763	(24,944)	(23,524)	13,554	(15,829)	(15,829)	(15,829)	8,176	18,239	37,473	35,254	18,239	124,624	316,467	1,049,623	1,049,623	249,623	249,623	249,623	(249,623)	(249,623)	(249,623)	(249,623)		
N382	MADE CO WATER DISTRICT	(22,669)	42,917	(77,587)	(72,389)	39,880	(44,239)	(48,212)	(43,364)	(43,364)	7,970	15,943	45,095	42,709	7,190	110,937	322,722	314,344	48,369	2,241	431,434	(47,367)	(69,942)	(67,615)	(65,102)		
N383	MERCER CO HOUSING DIST	(22,897)	42,917	(77,587)	(72,389)	39,880	(44,239)	(48,212)	(43,364)	(43,364)	7,970	15,943	45,095	42,709	7,190	110,937	322,722	314,344	48,369	2,241	431,434	(47,367)	(69,942)	(67,615)	(65,102)		
N385	MERCER CO HOUSING SERV	(1,721)																									

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns for Participating Employer Code, Participating Employer Name, and various financial metrics including OPEB Liabilities as of June 30, 2023, OPEB Expense, Outstanding Balance of Deferred Outflows of Resources, and Recipients of Existing Deferred Outflows. The table lists numerous employers such as P050 HART CO SOLID WASTE SVC, P051 HENDERSON MUN POWERSPLIGHT, etc.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns for Participating Employer Code, Participating Employer Name, Discount Rate, Health Care Cost, Health Care % Increase, and various financial metrics for 2022, 2023, and 2027.

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule B - Schedule Of OPEB Amounts By Employer
Fiscal Year Ended June 30, 2023
(Continued)**

County Employees Retirement System (Non-Hazardous)

Employer Code	Employer Name	No OPEB Liability as of June 30, 2023					OPEB Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Deductions) of Resources for Future Measurement Period Ending June 30																	
		Discount Rate		Loss 1.00%	Discount Rate	Health Care	Preparation Share of OPEB Expense	Differences From Changes in Proportionate Employer Costs & Gains Employer OPEB Expense	Net Employer OPEB Expense	Implicit Surplus/Deficit	Total Deferred Outflows	Total Deferred Inflows	Change in Proportionate Employer Costs & Gains Employer OPEB Expense	Total Deferred Outflows	Total Deferred Inflows	2024	2025	2026	2027																	
		8.5%	4.5%	6.75%	Trend Rate % Increase	Trend Rate % Increase														(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)					
(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)					
V094	OWEN COUNTY FISCAL COURT	(111,480)	212,898	(386,723)	(363,623)	191,866	(218,217)	66,665	(189,552)	(141,873)	37,055	79,090	223,258	212,314	177,660	662,222	1,610,949	155,381	233,641	13,440	2,018,520	(365,657)	(390,810)	(323,372)	(306,599)											
V095	OWSBY CO FISCAL COURT	(44,223)	82,809	(150,747)	(141,542)	70,750	(85,062)	12,740	(87,800)	(87,800)	14,444	30,330	87,027	82,071	49,725	230,443	627,919	60,049	93,024	21,199	802,718	(146,767)	(170,699)	(139,328)	(130,674)											
V096	PLEASANTON FISCAL COURT	(12,249)	24,200	(45,565)	(42,605)	22,274	(51,096)	8,731	(42,365)	(42,365)	15,378	33,756	111,609	104,232	64,252	313,861	820,966	110,511	162,141	67,736	1,410,848	(266,075)	(313,940)	(250,121)	(206,923)											
V097	PERRY COUNTY FISCAL COURT	(227,529)	445,325	(809,828)	(761,449)	405,760	(456,962)	101,539	(353,423)	(353,423)	77,546	166,821	447,648	444,600	271,807	1,157,147	3,171,327	323,813	499,736	117,997	4,316,753	(700,047)	(851,426)	(613,674)	(576,369)											
V098	PIKE COUNTY FISCAL COURT	(403,009)	803,125	(1,525,425)	(1,430,649)	724,124	(1,671,346)	347,764	(1,323,582)	(1,323,582)	282,681	615,263	1,642,729	1,586,849	968,494	3,925,429	10,468,278	1,154,525	1,727,089	424,234	15,811,217	(2,422,809)	(3,178,449)	(2,426,490)	(1,736,830)											
V099	POWELL CO FISCAL CT	(81,786)	163,576	(306,495)	(289,066)	151,663	(331,511)	54,985	(286,526)	(286,526)	60,029	128,527	341,678	341,948	211,449	963,222	2,609,570	212,803	306,402	99,269	3,287,500	(552,041)	(721,276)	(540,809)	(485,155)											
V100	POURTAUN COUNTY FISCAL CT	(395,286)	770,965	(1,488,666)	(1,379,495)	521,688	(1,587,216)	317,404	(1,269,812)	(1,269,812)	275,474	592,342	1,665,536	1,614,517	1,014,231	4,318,159	11,883,899	1,342,648	2,043,883	642,102	19,978,708	(3,080,251)	(4,204,523)	(3,140,024)	(2,034,246)											
V101	PRESTON COUNTY FISCAL COURT	(250,000)	493,330	(937,574)	(904,639)	459,923	(1,040,623)	195,452	(845,171)	(845,171)	185,783	409,388	1,144,523	1,105,621	719,177	3,280,960	9,136,961	1,098,205	1,626,960	510,000	14,902,889	(2,496,979)	(3,287,404)	(2,502,000)	(1,693,000)											
V102	ROCKCASTLE CO FISCAL CT	(138,179)	279,308	(541,263)	(524,886)	286,126	(625,788)	119,077	(506,711)	(506,711)	111,333	247,376	692,596	670,771	430,918	1,961,997	5,489,805	290,664	429,664	79,665	6,252,833	(455,146)	(570,520)	(447,272)	(372,799)											
V103	ROWAN COUNTY FISCAL COURT	(219,000)	431,330	(837,574)	(804,639)	419,923	(1,040,623)	195,452	(845,171)	(845,171)	185,783	409,388	1,144,523	1,105,621	719,177	3,280,960	9,136,961	1,098,205	1,626,960	510,000	14,902,889	(2,496,979)	(3,287,404)	(2,502,000)	(1,693,000)											
V104	RUSSELL CO FISCAL COURT	(138,179)	279,308	(541,263)	(524,886)	286,126	(625,788)	119,077	(506,711)	(506,711)	111,333	247,376	692,596	670,771	430,918	1,961,997	5,489,805	290,664	429,664	79,665	6,252,833	(455,146)	(570,520)	(447,272)	(372,799)											
V105	SCOTT COUNTY FISCAL COURT	(224,665)	441,610	(874,843)	(847,943)	436,923	(1,040,623)	195,452	(845,171)	(845,171)	185,783	409,388	1,144,523	1,105,621	719,177	3,280,960	9,136,961	1,098,205	1,626,960	510,000	14,902,889	(2,496,979)	(3,287,404)	(2,502,000)	(1,693,000)											
V106	SMELLY CO FISCAL COURT	(182,850)	365,199	(730,398)	(704,898)	352,449	(845,171)	169,039	(676,132)	(676,132)	147,188	327,944	904,082	878,993	561,311	2,155,192	5,943,530	642,102	937,233	213,421	8,183,909	(1,332,828)	(1,814,144)	(1,325,448)	(879,528)											
V107	SPENCER CO FISCAL COURT	(157,444)	314,888	(629,776)	(609,552)	304,776	(736,144)	147,528	(588,616)	(588,616)	128,748	282,768	771,556	748,587	487,771	1,717,833	4,783,687	510,000	750,000	213,000	5,747,483	(940,375)	(1,268,844)	(940,375)	(626,916)											
V108	SPENCER CO PRESIDENT	(77,296)	154,592	(309,184)	(299,184)	154,592	(309,184)	154,592	(309,184)	(309,184)	154,592	(309,184)	(309,184)	(309,184)	154,592	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	(309,184)	
V109	TAYLOR COUNTY FISCAL COURT	(159,833)	319,666	(639,332)	(618,664)	319,666	(639,332)	319,666	(639,332)	(639,332)	319,666	(639,332)	(639,332)	(639,332)	319,666	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	(639,332)	
V110	TENDON COUNTY FISCAL COURT	(114,769)	229,538	(459,076)	(448,154)	229,538	(459,076)	229,538	(459,076)	(459,076)	229,538	(459,076)	(459,076)	(459,076)	229,538	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	(459,076)	
V111	TRIGG COUNTY FISCAL COURT	(99,196)	198,392	(396,784)	(387,576)	198,392	(396,784)	198,392	(396,784)	(396,784)	198,392	(396,784)	(396,784)	(396,784)	198,392	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	(396,784)	
V112	TRIMBLE COUNTY FISCAL COURT	(158,550)	317,100	(634,200)	(617,400)	317,100	(634,200)	317,100	(634,200)	(634,200)	317,100	(634,200)	(634,200)	(634,200)	317,100	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	(634,200)	
V113	WALTON COUNTY FISCAL COURT	(157,044)	314,088	(628,176)	(614,352)	314,088	(628,176)	314,088	(628,176)	(628,176)	314,088	(628,176)	(628,176)	(628,176)	314,088	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)	(628,176)		
V114	WASHINGTON COUNTY FISCAL COURT	(99,661)	199,322	(398,644)	(389,322)	199,322	(398,644)	199,322	(398,644)	(398,644)	199,322	(398,644)	(398,644)	(398,644)	199,322	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	(398,644)	
V115	WAYNE COUNTY FISCAL COURT	(201,802)	403,604	(807,208)	(787,008)	403,604	(807,208)	403,604	(807,208)	(807,208)	403,604	(807,208)	(807,208)	(807,208)	403,604	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	(807,208)	
V116	WEBSTER COUNTY FISCAL COURT	(149,282)	298,564	(597,128)	(587,128)	298,564	(597,128)	298,564	(597,128)	(597,128)	298,564	(597,128)	(597,128)	(597,128)	298,564	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	
V117	WEST VIRGINIA COUNTY FISCAL COURT	(204,422)	408,844	(817,688)	(797,688)	408,844	(817,688)	408,844	(817,688)	(817,688)	408,844	(817,688)	(817,688)	(817,688)	408,844	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)	(817,688)
V118	WOODBOURNE COUNTY FISCAL COURT	(149,282)	298,564	(597,128)	(587,128)	298,564	(597,128)	298,564	(597,128)	(597,128)	298,564	(597,128)	(597,128)	(597,128)	298,564	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	(597,128)	
V119	CITY OF HIGHLAND HEIGHTS	(24,427)	48,854	(97,708)	(95,142)	48,854	(97,708)	48,854	(97,708)	(97,708)	48,854	(97,708)	(97,708)	(97,708)	48,854	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	(97,708)	
V120	WOODBOURNE COUNTY FISCAL COURT	(149,282)	298,564	(597,128)	(587,128)	298,564	(597,128)	298,564	(597,12																											

**Kentucky Public Pensions Authority
Schedule B - Schedule Of OPEB Amounts By Employer
Fiscal Year Ended June 30, 2023
(Continued)**

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net OPEB Liability as of June 30, 2023					OPEB Expense					Implicit Subsidy 6/30/2024	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 5.00%	Discount Rate Loss 1.00%	Discount Rate Plus 1.00%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Change in Proportionate Share of Plan Contributions	Employer Contribution	Gross Employer OPEB Expense	Net Employer OPEB Expense		Liability	Assumption Changes	Investment Experience	Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability	Assumption Changes	Investment Experience	Proportionate Share of Plan Contributions	Total Deferred Inflows of Resources	2024	2025	2026	2027
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
W003	MENFEE COUNTY ATTORNEY	(2,270)	4,278	(7,770)	(7,300)	3,855	(4,385)	(628)	(5,013)	(1,373)	745	1,589	4,406	4,706	1,297	11,638	32,346	1,326	4,795	2,488	42,775	(6,008)	(9,241)	(7,521)	(6,967)	
W004	MERCER COUNTY ATTORNEY	(3,861)	10,999	(19,979)	(18,785)	10,015	(11,373)	(1,340)	(14,613)	(14,613)	1,914	4,086	11,514	10,999	2,550	29,119	81,219	8,011	13,239	5,308	108,994	(21,947)	(24,009)	(18,349)	(15,470)	
W005	METCALFE COUNTY ATTORNEY	(4,088)	7,672	(13,936)	(13,303)	6,966	(7,844)	(1,038)	(10,902)	(10,902)	1,333	2,850	8,655	7,651	797	18,443	50,048	5,407	8,609	8,324	88,379	(16,963)	(19,001)	(14,666)	(12,066)	
W007	MONTGOMERY CO ATTORNEY	(1,590)	2,910	(5,245)	(4,970)	2,650	(2,902)	(1,488)	(1,484)	(1,484)	506	1,081	3,493	2,902	12,572	19,606	22,015	2,326	1,642	29,045	(3,962)	(3,339)	(1,672)	(1,465)		
W000	NELSON COUNTY ATTORNEY	(12,499)	23,718	(43,083)	(40,509)	21,998	(24,310)	(5,374)	(29,684)	(29,684)	4,128	8,811	40,872	23,653	-	57,346	179,456	16,831	36,508	11,421	234,996	(46,106)	(53,209)	(44,713)	(35,713)	
W001	NICHOLAS COUNTY ATTORNEY	(2,115)	4,340	(7,883)	(7,412)	3,952	(4,448)	(2,459)	(1,989)	(1,989)	755	1,612	4,591	4,328	5,514	16,025	32,837	3,782	4,865	13,891	54,745	(13,800)	(11,769)	(7,110)	(6,045)	
W002	OBOL COUNTY ATTORNEY	(104)	570	(1,055)	(974)	519	(94)	(18,013)	(18,977)	(18,977)	99	212	589	508	38,177	2,525	14,313	417	439	30,477	(16,965)	(14,146)	(1,055)	(607)		
W005	OSLEY COUNTY ATTORNEY	(2,369)	4,407	(6,066)	(7,527)	4,013	(4,517)	(2,996)	(7,513)	(7,513)	797	1,637	4,422	4,395	5,757	11,181	33,387	3,221	4,969	10,424	(18,533)	(12,308)	(9,854)	(7,964)		
W006	PENDLETON COUNTY ATTORNEY	(1,176)	2,208	(4,010)	(3,770)	2,010	(2,203)	(6,593)	(10,856)	(10,856)	394	829	2,515	2,201	3,298	8,622	16,703	1,613	2,474	42,036	(12,302)	(15,030)	(14,606)	(12,265)		
W007	PERRY COUNTY ATTORNEY	(13,700)	24,962	(45,244)	(42,351)	23,676	(25,534)	(1,461)	(24,344)	(24,344)	4,314	9,268	36,114	24,834	8,369	68,563	186,415	18,199	27,913	13,496	240,613	(48,328)	(55,383)	(43,499)	(36,143)	
W008	PKE COUNTY ATTORNEY	(24,477)	49,612	(98,119)	(84,753)	45,177	(58,513)	(26,596)	(73,357)	(73,357)	8,635	18,431	52,826	49,476	18,813	138,346	375,379	36,257	55,611	62,303	529,550	(114,570)	(124,615)	(84,250)	(68,564)	
W009	POPEL COUNTY ATTORNEY	(6,136)	11,478	(20,950)	(19,464)	10,482	(11,555)	(2,622)	(14,387)	(14,387)	1,988	4,264	12,803	11,447	4,168	15,936	66,946	8,308	12,966	5,550	113,630	(22,059)	(23,179)	(19,059)	(17,676)	
W103	ROWAN COUNTY ATTORNEY	(4,630)	6,812	(12,373)	(11,684)	6,203	(6,962)	9,860	2,878	2,878	1,186	2,531	7,141	6,793	22,996	39,643	51,539	4,978	7,635	1,08	64,240	(2,081)	(7,201)	(7,539)	(7,676)	
W104	RUSSELL COUNTY ATTORNEY	(6,091)	12,556	(22,807)	(21,445)	11,433	(12,470)	(5,425)	(16,295)	(16,295)	2,185	4,664	13,357	12,529	665	31,017	95,001	9,176	14,074	9,637	127,888	(24,877)	(29,085)	(23,171)	(18,992)	
W106	SHELBY COUNTY ATTORNEY	(1,374)	2,578	(4,483)	(4,443)	2,348	(2,442)	(5,533)	(7,995)	(7,995)	469	958	2,983	2,655	4,495	14,884	19,566	1,884	2,899	17,919	(6,455)	(10,062)	(6,787)	(7,381)		
W107	SIMPSON COUNTY ATTORNEY	(1,969)	3,695	(6,711)	(6,310)	3,364	(3,787)	3,392	(959)	(395)	663	1,373	3,795	3,685	9,873	18,806	27,955	2,700	4,142	4,800	39,997	(3,444)	(4,438)	(1,189)	(6,130)	
W109	TAYLOR COUNTY ATTORNEY	(6,771)	16,463	(29,805)	(28,118)	14,993	(16,244)	(3,767)	(13,307)	(13,307)	2,865	6,136	17,284	16,418	20,563	60,841	124,564	12,611	16,454	2,703	157,512	(24,724)	(30,328)	(22,276)	(19,464)	
W113	UNION COUNTY ATTORNEY	(57)	106	(193)	(181)	97	(109)	(1,460)	(1,569)	(1,569)	18	39	111	106	1,191	1,447	804	78	159	6,738	7,739	(1,548)	(1,538)	(1,561)	(1,509)	
W114	WARREN CO ATTICHELL RHP	(29,303)	54,991	(99,899)	(95,822)	50,075	(56,345)	(6,408)	(64,845)	(64,845)	9,571	20,429	57,667	54,448	34,066	167,742	416,077	40,188	61,441	28,904	546,110	(101,657)	(118,229)	(86,762)	(72,479)	
W115	WASHINGTON CO ATTORNEY	(1,113)	5,843	(10,613)	(9,979)	5,320	(5,989)	(2,040)	(6,029)	(6,029)	1,017	1,771	6,127	5,827	3,996	18,121	44,207	4,270	6,414	6,140	61,440	(11,955)	(13,443)	(19,624)	(18,057)	
W119	WOLFE COUNTY ATTORNEY	(1,689)	5,721	(10,392)	(9,771)	5,209	(5,644)	(5,563)	(14,427)	(11,427)	996	2,125	5,999	5,709	10,212	24,041	43,296	4,181	6,413	11,666	65,546	(13,299)	(19,905)	(17,559)	(14,877)	
W120	WOODFORD COUNTY ATTORNEY	(6,657)	12,455	(23,424)	(21,272)	11,341	(12,766)	(9,696)	(21,452)	(21,452)	2,988	6,627	13,661	12,742	-	30,109	96,217	9,102	13,961	18,401	135,003	(29,741)	(33,149)	(24,599)	(18,805)	
X000	OWENSBORO DAVENCO TORR	(17,979)	33,740	(61,247)	(57,626)	30,723	(34,583)	16,546	(18,037)	(18,037)	5,972	12,534	35,382	33,649	36,778	114,341	255,284	24,637	37,820	14,833	332,994	(51,423)	(68,211)	(47,352)	(47,285)	
X004	FAYETTE CO ATTORNEY OFF	(67,076)	125,875	(224,648)	(214,869)	114,622	(120,919)	(199,079)	(234,556)	(234,556)	27,669	64,762	132,600	125,529	306,291	952,466	91,991	141,098	214,461	1,399,614	(135,546)	(129,615)	(250,829)	(195,535)		
X009	KENTON COUNTY ATTORNEY	(41,316)	77,535	(148,840)	(132,426)	70,684	(79,472)	(133,381)	(133,381)	(133,381)	19,460	28,084	81,308	77,322	80,178	236,412	586,652	56,663	86,911	114,198	844,424	(188,522)	(187,642)	(131,179)	(102,168)	
X100	GEORGETOWN WATER & SEWER	(83,511)	161,312	(321,273)	(304,944)	151,008	(136,523)	41,806	(111,821)	(111,821)	46,592	120,329	335,472	347,178	114,319	975,796	2,648,805	244,414	398,229	37,265	3,115,977	(564,498)	(710,676)	(566,434)	(409,173)	
X356	LOU FIREFIGHTERS PENSION	(10,015)	18,795	(34,141)	(32,101)	17,115	(19,264)	(2,481)	(18,015)	(18,015)	3,271	6,062	19,852	18,743	5,519	31,189	142,208	13,736	21,068	4,571	181,769	(51,603)	(46,239)	(31,884)	(26,403)	
TOTAL		\$ 138,066,692	\$ 259,098,308	\$ (476,643,914)	\$ (442,557,432)	\$ 235,935,140	\$ (265,974,816)	\$ 65,140,747	\$ (174,011,825)	\$ (174,011,825)	\$ 45,066,793	\$ 96,250,383	\$ 271,935,614	\$ 266,466,412	\$ 112,965,810	\$ 1,403,532,837	\$ 3,760,469,152	\$ 189,351,568	\$ 296,429,135	\$ 130,146,547	\$ 2,578,356,842	\$ (485,339,471)	\$ (662,980,434)	\$ (433,330,334)	\$ (178,962,374)	

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023

County Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
39932	JEFFERSON CO SHERIFF	\$ 430,731	0.904941%
39934	KENTON CO SHERIFF	106,015	0.222730%
39936	CAMPBELL CO SHERIFF	3,856	0.008101%
39938	FAYETTE CO SHERIFF	192,073	0.403534%
39940	DAVIESS CO SHERIFF	152,822	0.321069%
39944	HARDIN COUNTY SHERIFF	109,727	0.230529%
39946	WARREN COUNTY SHERIFF	186,077	0.390936%
39948	BOONE COUNTY SHERIFF	687,887	1.445209%
39952	MADISON COUNTY SHERIFF	99,570	0.209191%
39962	BULLITT CO SHERIFF	103,811	0.218101%
A156	CITY OF ANCHORAGE	9,864	0.020723%
AB19	BELLEVUE/DAYTON FIRE	83,096	0.174579%
AC19	CAMPBELL CO FIRE DIST 1	33,960	0.071349%
AD19	SOUTHERN CAMPBELL F DIST	31,673	0.066542%
AS02	ALLEN CO AMBULANCE SVC	54,246	0.113968%
AS20	WOODFORD CO FIRE DISTRICT	22,531	0.047337%
B008	BURLINGTON FIRE PRO DIST	132,706	0.278807%
B015	CITY OF HILLVIEW	79,434	0.166886%
B045	CITY OF BELLEFONTE	17,366	0.036486%
B048	CITY OF HARLAN	3,731	0.007838%
B256	BUECHEL FIRE PROTECT DIST	39	0.000082%
B259	CITY OF LUDLOW	60,357	0.126807%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	1,239,002	2.603068%
B656	LOUISVILLE AIRPORT AUTHOR	147,179	0.309213%
C106	CITY OF SIMPSONVILLE	26,217	0.055081%
C156	FAIRDALE FIRE DISTRICT	73,706	0.154852%
C256	LOUISVILLE/JEFF CO METRO	12,226,959	25.688096%
C356	INDIAN HILLS POLICE DEPT	12,017	0.025246%
D071	CITY OF LEWISBURG	1,316	0.002765%
D098	CITY OF COAL RUN VILLAGE	14,024	0.029463%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
D106	SIMPSONVILLE RURAL FIRE	39,743	0.083498%
G015	ZONETON FIRE PROT DIST	89,946	0.188972%
GS06	SHELBY CO SUB FIRE DIST	5,507	0.011569%
J002	CITY OF SCOTTSVILLE	51,777	0.108779%
J003	CITY OF LAWRENCEBURG	58,207	0.122289%
J007	CITY OF MIDDLESBORO	169,889	0.356926%
J024	CITY OF HOPKINSVILLE	613,323	1.288553%
J026	CLAY CO BD OF ED	3,952	0.008302%
J037	CITY OF FRANKFORT	623,475	1.309884%
J040	CITY OF LANCASTER	13,980	0.029370%
J059	KENTON COUNTY AIRPORT BD	671,157	1.410061%
J063	CITY OF LONDON	191,710	0.402771%
J067	CITY OF WHITESBURG	24,451	0.051370%
J084	CITY OF HARRODSBURG	21,987	0.046193%
J090	CITY OF BARDSTOWN	200,676	0.421608%
J100	CITY OF SOMERSET	498,633	1.047597%
J113	CITY OF MORGANFIELD	9,138	0.019199%
J118	CITY OF CORBIN	129,884	0.272878%
J156	CITY OF JEFFERSONTOWN	337,371	0.708796%
J210	BOYD CO AMBULANCE SERVICE	184,309	0.387222%
J256	CITY OF ST MATTHEWS	156,323	0.328424%
J259	CITY OF PARK HILLS	19,602	0.041183%
J319	CITY OF ALEXANDRIA	55,982	0.117615%
J324	CITY OF OAK GROVE	77,685	0.163211%
J356	CITY OF WEST BUECHEL	15,861	0.033322%
J359	CITY OF FORT WRIGHT	132,492	0.278357%
J410	CANNONSBURG VOL FIRE DEPT	5,419	0.011385%
J419	CITY OF COLD SPRING	41,736	0.087684%
J456	CITY OF SHIVELY	290,176	0.609642%
J510	CITY OF CATLETTSBURG	40,130	0.084310%
J619	CITY OF FORT THOMAS	283,995	0.596656%
J719	CITY OF SOUTHGATE	14,973	0.031457%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
J756	CITY OF PROSPECT	7,874	0.016542%
J819	CITY OF BELLEVUE	46,520	0.097736%
J859	CITY OF VILLA HILLS	58,673	0.123269%
J919	CITY OF DAYTON	40,439	0.084960%
J956	OKOLONA FIRE DISTRICT	363,170	0.762998%
J959	CITY OF INDEPENDENCE	159,470	0.335037%
K001	CITY OF COLUMBIA	47,646	0.100102%
K010	CITY OF ASHLAND	564,550	1.186086%
K011	CITY OF DANVILLE	276,574	0.581065%
K016	CITY OF MORGANTOWN	29,312	0.061583%
K018	CITY OF MURRAY	243,817	0.512244%
K019	CITY OF NEWPORT	462,798	0.972311%
K026	CITY OF MANCHESTER	25,755	0.054110%
K029	CITY OF BURKESVILLE	18,146	0.038123%
K034	LEX/FAYETTE URBAN CO GOVT	986,921	2.073461%
K041	CITY OF WILLIAMSTOWN	30,856	0.064827%
K043	CITY OF LEITCHFIELD	74,202	0.155894%
K049	CITY OF CYNTHIANA	95,502	0.200643%
K065	CITY OF BEATTYVILLE	17,791	0.037377%
K071	CITY OF RUSSELLVILLE	112,084	0.235482%
K078	CITY OF LEBANON	53,140	0.111644%
K079	CITY OF BENTON	36,375	0.076422%
K099	CITY OF STANTON	25,249	0.053046%
K103	CITY OF MOREHEAD	88,304	0.185522%
K105	CITY OF GEORGETOWN	519,142	1.090686%
K106	CITY OF SHELBYVILLE	228,010	0.479035%
K108	CITY OF TAYLORSVILLE	10,126	0.021273%
K111	CITY OF CADIZ	24,502	0.051477%
K114	CITY OF BOWLING GREEN	1,230,918	2.586084%
K115	CITY OF SPRINGFIELD	23,595	0.049571%
K120	CITY OF VERSAILLES	204,531	0.429708%
K200	CITY OF FERGUSON	185	0.000389%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
K256	JEFFERSONTOWN FIRE DIST	467,466	0.982118%
K315	MT WASHINGTON FIRE P DIST	70,155	0.147391%
K356	ST MATTHEWS FIRE DIST.	518,881	1.090138%
K414	CITY OF SMITHS GROVE	8,104	0.017026%
K419	ALEXANDRIA FIRE DISTRICT	82,378	0.173071%
K559	CITY OF TAYLOR MILL	84,901	0.178371%
K659	CITY OF EDGEWOOD	125,732	0.264155%
K719	CENTRAL CAMPBELL CO FIRE	124,003	0.260523%
K759	LAKESIDE/CRESTVIEWHLS POL	59,948	0.125947%
K856	HIGHVIEW FIRE DISTRICT	118,796	0.249584%
K859	CITY OF FORT MITCHELL	141,398	0.297069%
L001	ADAIR CO AMBULANCE SER	49,789	0.104603%
L005	CITY OF GLASGOW	244,298	0.513255%
L009	CITY OF PARIS	82,978	0.174332%
L015	CITY OF MT WASHINGTON	110,078	0.231267%
L025	CITY OF WINCHESTER	400,712	0.841872%
L031	EDMONSON CO AMBULANCE DIS	12,282	0.025803%
L035	CITY OF FLEMINGSBURG	15,482	0.032527%
L039	CITY OF WARSAW	14,321	0.030089%
L044	GREEN CO AMBULANCE SVC	18,670	0.039225%
L050	CITY OF MUNFORDVILLE	12,661	0.026600%
L052	CITY OF EMINENCE	29,732	0.062464%
L057	CITY OF NICHOLASVILLE	521,744	1.096152%
L061	CITY OF BARBOURVILLE	15,164	0.031859%
L072	CITY OF EDDYVILLE	13,843	0.029083%
L073	CITY OF PADUCAH	722,642	1.518226%
L077	CITY OF SALYERSVILLE	16,197	0.034030%
L086	CITY OF TOMPKINSVILLE	20,340	0.042733%
L107	CITY OF FRANKLIN	89,697	0.188449%
L108	SPENCER CO FIRE DIST	7,336	0.015413%
L110	CITY OF ELKTON	7,961	0.016725%
L159	ELSMERE FIRE PROTECTION	43,045	0.090435%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
L656	FERN CREEK FIRE PROT DIST	397,609	0.835353%
L756	PLEASURE RIDGE PARK FIRE	493,652	1.037134%
M014	CITY OF HARDINSBURG	15,041	0.031600%
M015	BULLITT CO FISCAL COURT	3,466	0.007281%
M022	CITY OF OLIVE HILL	16,513	0.034692%
M042	CITY OF MAYFIELD	276,292	0.580472%
M054	CITY OF DAWSON SPRINGS	14,108	0.029640%
M059	KENTON COUNTY FISCAL CT	221,341	0.465024%
M069	CITY OF STANFORD	42,940	0.090214%
M076	CITY OF RICHMOND	569,038	1.195514%
M081	CITY OF MAYSVILLE	187,959	0.394890%
M082	CITY OF BRANDENBURG	22,339	0.046932%
M085	CITY OF EDMONTON	24,152	0.050741%
M109	CITY OF CAMPBELLSVILLE	105,124	0.220860%
M118	WHITLEY CO FISCAL COURT	6,432	0.013513%
M315	CITY OF PIONEER VILLAGE	18,844	0.039590%
N008	CITY OF FLORENCE	806,344	1.694079%
N011	CITY OF PERRYVILLE	7,321	0.015382%
N014	CITY OF IRVINGTON	10,956	0.023019%
N022	CITY OF GRAYSON	41,707	0.087624%
N050	CITY OF HORSE CAVE	21,720	0.045632%
N051	CITY OF HENDERSON	493,600	1.037023%
N054	CITY OF MADISONVILLE	468,572	0.984441%
N076	MADISON CO EMS	225,522	0.473807%
N087	CITY OF MT STERLING	94,572	0.198690%
N088	MORGAN CO AMBULANCE SERV	9,339	0.019621%
N093	CITY OF LAGRANGE	47,717	0.100251%
N094	CITY OF OWENTON	13,312	0.027967%
N100	CITY OF BURNSIDE	13,560	0.028488%
N104	CITY OF JAMESTOWN	3,534	0.007425%
P007	CITY OF PINEVILLE	11,136	0.023396%
P015	CITY OF LEBANON JUNCTION	10,168	0.021362%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
P033	ESTILL COUNTY EMS	48,431	0.101751%
P041	CITY OF DRY RIDGE	89,742	0.188541%
P043	CITY OF CLARKSON	3,168	0.006656%
P079	CITY OF CALVERT CITY	34,568	0.072626%
P093	SOUTH OLDHAM FIRE DEPT	65,248	0.137083%
P116	CITY OF MONTICELLO	30,481	0.064038%
R015	CITY OF SHEPHERDSVILLE	349,693	0.734683%
R017	CITY OF PRINCETON	45,176	0.094911%
R045	CITY OF RUSSELL	65,238	0.137062%
R057	CITY OF WILMORE	29,178	0.061301%
R104	CITY OF RUSSELL SPRINGS	34,349	0.072165%
R105	CITY OF STAMPING GROUND	4,459	0.009367%
TS59	INDEPENDENCE FIRE DIST	192,711	0.404873%
V001	ADAIR COUNTY FISCAL COURT	32,152	0.067550%
V002	ALLEN COUNTY FISCAL COURT	58,656	0.123234%
V003	ANDERSON CO FISCAL COURT	42,569	0.089435%
V005	BARREN CO FISCAL CT	107,527	0.225908%
V007	BELL CO FISCAL CT	22,494	0.047259%
V008	BOONE CO FISCAL CT	204,948	0.430583%
V009	BOURBON CO FISCAL COURT	27,219	0.057185%
V011	BOYLE COUNTY FISCAL COURT	168,722	0.354475%
V012	BRACKEN CO FISCAL COURT	11,387	0.023923%
V013	BREATHITT CO FISCAL COURT	8,316	0.017472%
V014	BRECKINRIDGE CO FISCAL CT	32,887	0.069094%
V017	CALDWELL CO FISCAL COURT	12,209	0.025650%
V019	CAMPBELL CO FISCAL CT	167,993	0.352943%
V023	CASEY CO FISCAL COURT	20,722	0.043535%
V025	CLARK COUNTY FISCAL COURT	147,648	0.310200%
V030	DAVISS CO FISCAL COURT	306,166	0.643235%
V032	ELLIOTT CO FISCAL CT	11,164	0.023455%
V035	FLEMING CO FISCAL COURT	20,375	0.042807%
V037	FRANKLIN CO FISCAL COURT	336,773	0.707541%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V041	GRANT COUNTY FISCAL COURT	70,247	0.147586%
V043	GRAYSON CO FISCAL COURT	108,581	0.228121%
V047	HARDIN CO FISCAL COURT	395,764	0.831477%
V049	HARRISON CO FISCAL COURT	23,385	0.049130%
V052	HENRY CO FISCAL COURT	20,838	0.043779%
V054	HOPKINS CO FISCAL COURT	117,252	0.246339%
V057	JESSAMINE CO FISCAL COURT	300,383	0.631086%
V060	KNOTT CO FISCAL CT	14,058	0.029535%
V062	LARUE CO FISCAL COURT	16,297	0.034240%
V063	LAUREL COUNTY FISCAL COUR	11,514	0.024190%
V067	LETCHER CO FISCAL COURT	19,162	0.040258%
V070	LIVINGSTON CO FISCAL CT	28,518	0.059914%
V072	LYON COUNTY FISCAL COURT	10,892	0.022883%
V073	MCCRACKEN CO FISCAL COURT	341,670	0.717829%
V076	MADISON CO FISCAL COURT	75,121	0.157825%
V078	MARION CO FISCAL COURT	35,041	0.073619%
V079	MARSHALL CO FISCAL COURT	144,635	0.303869%
V081	MASON CO FIS CT	41,958	0.088151%
V083	MENIFEE CO FISCAL COURT	14,562	0.030594%
V087	MONTGOMERY CO FISCAL CT	45,784	0.096189%
V088	MORGAN CO FISCAL CT	3,203	0.006729%
V090	NELSON CO FISCAL CT	110,020	0.231146%
V093	OLDHAM CO FISCAL COURT	260,456	0.547203%
V094	OWEN COUNTY FISCAL COURT	14,074	0.029568%
V096	PENDLETON CO FISCAL COURT	18,090	0.038006%
V100	PULASKI CO FISCAL CT	218,862	0.459815%
V103	ROWAN CO FISCAL COURT	28,974	0.060873%
V105	SCOTT CO FISCAL CT	670,373	1.408412%
V106	SHELBY CO FISCAL COURT	270,355	0.568000%
V107	SIMPSON CO FISCAL COURT	60,629	0.127378%
V108	SPENCER CO TREASURER	82,842	0.174045%
V109	TAYLOR COUNTY FISCAL COUR	33,460	0.070298%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule Of Employer Allocations
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V112	TRIMBLE CO FISCAL COURT	7,024	0.014758%
V113	UNION COUNTY FISCAL COURT	15,007	0.031529%
V115	WASHINGTON CO FIS COURT	22,517	0.047306%
V119	CITY OF HIGHLAND HEIGHTS	45,820	0.096265%
V120	WOODFORD CO FISCAL COURT	72,986	0.153339%
V159	CITY OF ERLANGER	342,871	0.720350%
V171	CITY OF ADAIRVILLE	2,729	0.005734%
V196	CITY OF BUTLER	3,684	0.007741%
V197	CITY OF HAZARD	5,165	0.010851%
V205	BARREN/METCALFE CO AMB SR	147,048	0.308939%
V298	CITY OF PIKEVILLE	57,160	0.120089%
V330	CITY OF OWENSBORO	937,303	1.969216%
V347	CITY OF RADCLIFF	228,581	0.480234%
V359	CITY OF ELSMERE	66,772	0.140284%
V376	CITY OF BERE A	241,397	0.507160%
V408	UNION EMERGENCY SERVICES	175,236	0.368160%
V447	CITY OF ELIZABETH TOWN	543,704	1.142289%
V608	WALTON FIRE DIST/EMS	136,209	0.286168%
V647	CITY OF VINE GROVE	18,877	0.039659%
V708	HEBRON FIRE PROTECTION DI	248,664	0.522428%
V808	POINT PLEASANT FIRE DIST	63,207	0.132795%
V919	CITY OF WILDER	91,467	0.192167%
V959	CITY OF COVINGTON	1,318,648	2.770400%
TOTAL		\$ 47,597,760	100.000000%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023

County Employees Retirement System (Hazardous)

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

Table with columns for Participating Employer Code, Participating Employer Name, Net OPEB Liability as of June 30, 2023 (Discount Rate 5%, Low 4.0%, Plus 6.0%), OPEB Expense (Defined Amounts From Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions), Estimated Balance of Defined OPEB of Resources (Change in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions), Estimated Balance of Defined OPEB of Resources (Outstanding Balance with a General Obligation), and Recognition of Existing Deferred OPEB (Inflows) of Resources For Future Measurement Period Ending June 30 For Years 2024-2028.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Hazardous)

Table with columns for Participating Employer Code, Participating Employer Name, Net OPEB Liability as of June 30, 2022, OPEB Expenses, and Recipients of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2028. The table includes detailed financial data for various municipalities and counties in Kentucky.

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority Schedule B - Schedule Of OPEB Amounts By Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Hazardous)

Table with columns for Participating Employer Code, Participating Employer Name, and various financial metrics including Net OPEB Liability, OPEB Expense, and Outstanding Balance of Deferred Outflows of Resources. The table lists 100 different employers and their corresponding data for fiscal years 2023 and 2024.

The accompanying notes are an integral part of the schedules.

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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS
AND OPEB AMOUNTS BY EMPLOYER**

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Kentucky Public Pensions Authority
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
Fiscal Year Ended June 30, 2023

Note 1 - Organization

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

The KPPA Board is comprised of elected and appointed representatives from the CERS and KRS boards. The KPPA Board, as of December 6, 2023, is comprised of Keith Percy, Chair, elected by SPRS, selected by KRS Board Chair; Jerry W. Powell, Vice Chair, elected by CERS, selected by CERS Board Chair; Betty Pendergrass, elected by CERS, CERS Board Chair; Lynn Hampton, Governor Appointee, KRS Board Chair; Dr. Merl Hackbart, Governor Appointee, CERS Investment Committee Chair; C. Prewitt Lane, Governor Appointee, KRS Investment Committee Chair; William O'Mara, Governor Appointee, selected by CERS Chair; and William Summers V, Governor Appointee, selected by KRS Chair.

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

CERS Nonhazardous, CERS Hazardous, KERS Nonhazardous, and KERS Hazardous are cost-sharing multiple-employer other post-employment benefits (OPEB) plans that cover all regular full-time members employed in nonhazardous and hazardous positions of any state department, board, agency, county, city, school board, and any additional eligible local agencies electing to participate. The plans provide for health insurance benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

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

Kentucky Public Pensions Authority
Notes To Schedules of Employer Allocations and OPEB Amounts by Employer
Fiscal Year Ended June 30, 2023
(Continued)

Note 2 - Relationship to Combining Financial Statements

The accompanying schedules were reconciled to the KPPA's Combining Statement of Changes in Fiduciary Net Position – Insurance Fund in KPPA's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023, 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, 2023, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Note 3 - Summary of Significant Accounting and Reporting Policies

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, KPPA adheres to the reporting requirements established by GASB.

The CERS Nonhazardous, CERS Hazardous, KERS Nonhazardous, KERS Hazardous Insurance Funds are reported as OPEB trust funds and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the CERS and KRS Boards and required by the employers, and the employees' contributions are set by Kentucky Revised Statute 78.5536(3)(b)(1) and 61.702(3)(b)(1). KPPA recognized employer and employee contributions to the plans through June 30, 2023. OPEB expenses are recognized as the benefits come due for the CERS Nonhazardous, CERS Hazardous, KERS Nonhazardous, and KERS Hazardous Insurance Plans, which includes payments made to the Department of Employee Insurance (DEI), and Humana Inc. for OPEB costs incurred for the fiscal year ended June 30, 2023. KPPA contracts with DEI and Humana to administer the claims. DEI administers retiree claims for retirees who are non-Medicare eligible, and Humana administers retiree claims for members who are Medicare eligible. Since the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB 74 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

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

Kentucky Public Pensions Authority
Notes To Schedules of Employer Allocations and OPEB Amounts by Employer
Fiscal Year Ended June 30, 2023
(Continued)

Note 3 - Summary of Significant Accounting and Reporting Policies (Continued)

Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2023, and includes the following for each individual employer:

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

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

The components of the net OPEB liability of CERS and KERS for participating employers as of June 30, 2023, calculated in accordance with GASB Statement No. 74, are as follows (dollars in thousands):

	CERS Nonhazardous	CERS Hazardous	KERS Nonhazardous	KERS Hazardous	SPRS	Insurance Total
Total OPEB Liability	\$ 3,260,308	\$ 1,771,015	\$ 2,317,344	\$ 417,361	\$ 263,450	\$ 8,029,478
Fiduciary Net Position	3,398,375	1,634,192	1,532,752	625,356	248,109	7,438,784
Net OPEB Liability	\$ (138,067)	\$ 136,823	\$ 784,592	\$ (207,995)	\$ 15,341	\$ 590,694

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 as of June 30, 2023, was performed by Gabriel Roeder Smith (GRS). The total OPEB liability, net OPEB liability, and sensitivity information as of June 30, 2023, were based on an actuarial valuation date of June 30, 2022. The total OPEB liability was rolled-forward from the valuation date (June 30, 2022) to the plan's fiscal year ending June 30, 2023, using the generally accepted actuarial principles.

Kentucky Public Pensions Authority
Notes To Schedules of Employer Allocations and OPEB Amounts by Employer
Fiscal Year Ended June 30, 2023
(Continued)

Note 3 - Summary of Significant Accounting and Reporting Policies (Continued)

Actuarial Methods and Assumptions to Determine the Total OPEB Liability and the Net OPEB Liability
(Continued)

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

Inflation	2.50%
Payroll Growth Rate	2.0% for CERS Nonhazardous and CERS Hazardous 0.0% for KERS Nonhazardous and KERS Hazardous
Salary Increase	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05%, varies by service for CERS Hazardous 3.30% to 15.30%, varies by service for KERS Nonhazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.50%
Health Care trend Rates	
Pre-65	Initial trend starting at 6.80% at January 1, 2025, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years
Post-65	Initial trend starting at 8.50 in 2025, then gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years
Mortality	
Pre-retirement	PUB-2010 General Mortality table, for the Nonhazardous Systems, and the PUB-2010 Public Safety Mortality table for the Hazardous Systems, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010.
Post-retirement (nondisabled)	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 2010

The CERS Board of Trustees adopted new actuarial assumptions on May 9, 2023. The KRS Board of Trustees adopted new actuarial assumptions on June 5, 2023. These assumptions are documented in the report titled "2022 Actuarial Experiences Study for the Period Ending June 30, 2022". Additionally, 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 Total OPEB Liability as of June 30, 2023, is determined using these updated assumptions.

Kentucky Public Pensions Authority
Notes To Schedules of Employer Allocations and OPEB Amounts by Employer
Fiscal Year Ended June 30, 2023
(Continued)

Note 3 - Summary of Significant Accounting and Reporting Policies (Continued)

Actuarial Methods and Assumptions to Determine the Total OPEB Liability and the Net OPEB Liability (Continued)

House Bill 506 passed during the 2023 legislative session reinstated the Partial Lump Sum Option form of payment for members who retire on and after January 1, 2024, and adjusted the minimum required separation period before a retiree may become reemployed and continue to receive their retirement allowance to one month for all circumstances.

This is a minimal change for members in the hazardous plans, as the minimum separation period was already one month for members who became reemployed on a full-time basis in a hazardous position. The requirement was previously three months only for members who became reemployed on a part-time basis in any nonhazardous position. GRS believes this provision of House Bill 506 will have an insignificant impact on the retirement pattern of hazardous members and therefore have reflected no fiscal impact to the total OPEB liability of the hazardous plan.

Similarly, this is a relatively small change for future retirees in the nonhazardous plan. But as the minimum separation period was previously three months in almost every circumstance, GRS assumed that there would be a 1.0% increase in the rate of retirement for each of the first two years a nonhazardous member becomes retirement eligible under the age of 65, in order to reflect a shift in the retirement pattern. The total OPEB liability as of June 30, 2023, for the nonhazardous plan is determined using these updated benefit provisions.

There have been no other plan provision changes that would materially impact the total OPEB liability since June 30, 2022. 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 5.93% for CERS Nonhazardous, 5.97% for CERS Hazardous, 5.94% for KERS Nonhazardous and KERS Hazardous systems were used to measure the total OPEB liability as of June 30, 2023. 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 3.86%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2023. 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.

Kentucky Public Pensions Authority
Notes To Schedules of Employer Allocations and OPEB Amounts by Employer
Fiscal Year Ended June 30, 2023
(Continued)

Note 3 - Summary of Significant Accounting and Reporting Policies (Continued)

Discount Rate (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 KPPA's combining financial statements. KPPA's combining financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United State of America (GAAP) that apply to governmental accounting for fiduciary funds.

Use of Estimates in the Preparation of the Schedules

The preparation of the schedules in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect certain amounts and disclosures. KPPA accrues employer contributions using estimates based on historical data. Actual results could differ from those estimates.

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, 2023, are presented below (dollars in thousands):

	<u>CERS Nonhazardous</u>	<u>CERS Hazardous</u>	<u>KERS Nonhazardous</u>	<u>KERS Hazardous</u>
Per GRS Schedule A	\$ 98,407	\$ 47,598	\$ 121,545	\$ -
Retired Reemployed	2,538	1,094	1,208	-
*Other Employer Contributions	177	101	120	37
Write-Offs/Refunds	(1)	(1)	(1)	-
KPPA	-	-	328	-
KTRS	-	-	23	-
Total	\$ 101,121	\$ 48,792	\$ 123,223	\$ 37
Employer Contributions on the Statement of Change in Fiduciary Net Position	\$ 101,121	\$ 48,792	\$ 123,223	\$ 37
Dollar Difference	\$ -	\$ -	\$ -	\$ -
Percentage Difference	0%	0%	0%	0%

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

Kentucky Public Pensions Authority
Notes To Schedules of Employer Allocations and OPEB Amounts by Employer
Fiscal Year Ended June 30, 2023
(Continued)

Note 4 - Reconciliation of Employer Contributions (Continued)

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

Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for Fiscal Year 2023

The following actuarial methods and assumptions were used to determine the actuarially determined contributions effective for the fiscal year ending June 30, 2023:

Valuation Date	June 30, 2021
Experience Study	July 1, 2018 to 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 Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases
Payroll Growth Rate	2.0% for CERS Nonhazardous and Hazardous 0.0% for KERS Nonhazardous and Hazardous 20% of the difference between the market value of the assets and the expected actuarial value of assets is recognized
Asset Valuation Method	
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 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%
Health Care 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.

Kentucky Public Pensions Authority
Notes To Schedules of Employer Allocations and OPEB Amounts by Employer
Fiscal Year Ended June 30, 2023
(Continued)

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, 2023, is based on the June 30, 2022 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.

DRAFT

**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***

DRAFT

DRAFT



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

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*

Independent Auditor’s Report

Board of Trustees
Kentucky Public Pensions Authority

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 (OPEB) Plan (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous OPEB Plan (KERS Hazardous), County Employees Retirement System – Nonhazardous OPEB Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous OPEB Plan (CERS Hazardous) as of and for the year ended June 30, 2023, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedules of OPEB amounts by employer of the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous OPEB Plans as of and for the fiscal year ended June 30, 2023 and have issued our report thereon dated March 21, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the schedules, we considered the Kentucky Public Pensions Authority’s (KPPA) internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the schedules, but not for the purpose of expressing an opinion on the effectiveness of KPPA’s internal control. Accordingly, we do not express an opinion on the effectiveness of KPPA’s internal control.

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AN EQUAL OPPORTUNITY EMPLOYER M/F/D



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*
(Continued)

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 schedules 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 that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether KPPA's schedules 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 schedules. 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.

Respectfully Submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 21, 2024

MEMORANDUM

TO: Board of the Kentucky Public Pensions Authority (“Board”)

FROM: Jessica Beaubien, Policy Specialist, Non-Advocacy Division, Office of Legal Services
Carrie Bass, Staff Attorney Supervisor, Non-Advocacy Division, Office of Legal Services

DATE: March 14, 2024

RE: Board approval and authorization of KPPA staff to file amended administrative regulation, 105 KAR 1:001, Definitions for 105 KAR Chapter 1, with the Office of the Regulations Compiler at the Legislative Research Commission (“Regulations Compiler”)

Purpose of amended administrative regulation:

Kentucky Revised Statutes 61.505(1)(g) authorizes the Board to promulgate and amend administrative regulations “on behalf of the Kentucky Retirement Systems and the County Employees Retirement System, individually or collectively” as long as the regulations are consistent with the provisions of Kentucky Revised Statutes 16.505 to 16.652, 61.510 to 61.705, 78.510 to 78.852, and 61.505. 105 KAR 1:001, Definitions for 105 KAR Chapter 1, is consistent with these provisions of the Kentucky Revised Statutes.

This amendment to 105 KAR 1:001, Definitions for 105 KAR Chapter 1, adds eight (8) new definitions and updates two (2) previous definitions to ensure consistent use of terminology across all regulations in Title 105 of the Kentucky Administrative Regulations.

This amendment to 105 KAR 1:001 was presented to the Ad Hoc Regulations Committee for the Board on March 7, 2024. The Committee approved sending to the full Board for approval.

Staff Recommendation:

The Office of Legal Services requests that the Board review the attached materials and authorize filing 105 KAR 1:001, Definitions for 105 KAR Chapter 1, with the Regulations Compiler.

List of attached materials:

1. 105 KAR 1:001, Definitions for 105 KAR Chapter 1.

1 FINANCE AND ADMINISTRATION CABINET

2 Kentucky Public Pensions Authority

3 (Amendment)

4 105 KAR 1:001. Definitions for 105 KAR Chapter 1.

5 RELATES TO: KRS 16.505-16.652, 61.510-61.705, 78.510-78.852

6 STATUTORY AUTHORITY: KRS 61.505(1)(g)

7 NECESSITY, FUNCTION, AND CONFORMITY: KRS 61.505(1)(g) authorizes the

8 Kentucky Public Pension Authority on behalf of the Kentucky Retirement Systems and the

9 County Employees Retirement System to promulgate administrative regulations that are

10 consistent with the provisions of KRS 16.505 to 16.652, 61.505, 61.510 to 61.705, and 78.510

11 to 78.852. This administrative regulation establishes definitions for 105 KAR Chapter 1.

12 Section 1. Definitions. The following definitions shall apply to 105 KAR Chapter 1 unless

13 otherwise required by context or otherwise defined in a specific administrative regulation:

14 (1) "AAC" means:

15 (a) Prior to April 1, 2021, the Administrative Appeals Committee of the Board of Trustees
16 of the Kentucky Retirement Systems.

17 (b) Beginning April 1, 2021, the separate or joint Administrative Appeals Committees of
18 the Board of Trustees of the Kentucky Retirement Systems and the Board of Trustees of the
19 County Employees Retirement System in accordance with KRS 61.645(16) and 78.782(16).

20 (2) "Accumulated account balance" is defined by KRS 16.505(40), 61.510(41), and
21 78.510(38).

22 (3) "Accumulated contributions" is defined by KRS 16.505(7), 61.510(12), and 78.510(12).

1 (4) "Accumulated employer credit" is defined by KRS 16.505(39), 61.510(40), and
2 78.510(37).

3 (5) "Act in line of duty" or "in line of duty" is defined by KRS 16.505(19) and 78.510(48).

4 (6) "Active member" means a member who is participating in the systems.

5 (7) "Actuarial equivalent" is defined by KRS 16.505(13), 61.510(17), and 78.510(17).

6 (8) "Agency" means:

7 (a) Prior to April 1, 2021, the Kentucky Retirement Systems, which administered the State
8 Police Retirement System, the Kentucky Employees Retirement System, and the County
9 Employees Retirement System; and

10 (b) Beginning April 1, 2021, the Kentucky Public Pensions Authority, which is authorized
11 to carry out the day-to-day administrative needs of the Kentucky Retirement Systems
12 (comprised of the State Police Retirement System and the Kentucky Employees Retirement
13 System) and the County Employees Retirement System.

14 (9) "Agency reporting official" is defined by KRS 78.510(20).

15 (10) "Alternate payee" is defined by KRS 16.505(38), 61.510(39), and 78.510(36).

16 (11) "Authorized leave of absence" is defined by KRS 16.505(14).

17 (12) "Beneficiary" is defined by KRS 16.505(25), 61.510(26), and 78.510(25).

18 (13) "Boards" means the Board of Trustees of the Kentucky Retirement Systems and the
19 Board of Trustees of the County Employees Retirement System.

20 (14) "Bona fide promotion or career advancement" is defined by KRS 61.598(1) and
21 78.545(22).

22 (15) "Career threshold" is defined by KRS 61.702(4)(e).9.a. and 78.5536(4)(e)9.a.

23 (16) "County" is defined by KRS 78.510(3).

24 (17) "Creditable compensation" is defined by KRS 16.505(8), 61.510(13), and 78.510(13).

1 (18) "Current rate of pay" is defined by KRS 16.505(24), 61.510(25), and 78.510(24).

2 (19) "Current service" is defined by KRS 16.505(4), 61.510(10), and 78.510(10).

3 (20) "DAC" means:

4 (a) Prior to April 1, 2021, the Disability Appeals Committee of the Board of Trustees of the
5 Kentucky Retirement Systems.

6 (b) Beginning April 1, 2021, the separate or joint Disability Appeals Committees of the
7 Board of Trustees of the Kentucky Retirement Systems and the Board of Trustees of the
8 County Employees Retirement System in accordance with KRS 61.665(4) and 78.545(11).

9 (21) "Department" is defined by KRS 61.510(3).

10 (22) "Dependent child" is defined by KRS 16.505(17) and 78.510(49).

11 (23) "Disability retirement date" is defined by KRS 16.505(16), 61.590(5)(b), and
12 78.510(51).

13 (24) "Duty-related injury" is defined by KRS 61.621(2) and 78.545(20).

14 (25) "Early retirement date" is defined by KRS 16.505(20), 61.590(5)(c), and 78.545(4).

15 (26) "Employee" is defined by KRS 61.510(5) and 78.510(6).

16 (27) "Employer" is defined by KRS 16.505(3), 61.510(6), and 78.510(7).

17 (28) "Employer's effective cessation date" is defined by KRS 61.522(1)(c) and
18 78.535(1)(c).

19 (29) "End of day" means:

20 (a) 11:59 p.m. Eastern Time, on the date referenced; and

21 (b) If the date referenced falls on a Saturday, Sunday, a public holiday listed in KRS
22 2.110, a day on which the retirement office is actually and legally closed, or any other state or
23 federal holiday that disrupts mail service, then the time period shall be met if the application,
24 documentation, form, notice, or other requested or required information is filed or submitted no

1 later than 11:59 p.m. Eastern Time on the next business day following the weekend, holiday,
2 or date of closure.

3 (30) "Examiner" means the medical examiners as provided in KRS 61.665 and
4 78.545(11).

5 (31) "File" means a form or document has been received at the retirement office by mail,
6 fax, secure email, in-person delivery, or via Self Service on the Web site maintained by the
7 agency (if available).

8 (32) "Final compensation" is defined by KRS 16.505(9), 61.510(14), and 78.510(14).

9 (33) "Final rate of pay" is defined by KRS 16.505(10), 61.510(15), and 78.510(15).

10 (34) "Fiscal year" is defined by KRS 16.505(32), 61.510(19), and 78.510(19).

11 (35) "Full-time student" means a person:

12 (a) Enrolled in a postsecondary program of study that meets the full-time student
13 requirements of the institution in which he or she is enrolled;

14 (b) Enrolled in a continuing education or training program that meets the full-time
15 requirements of the program or institution in which he or she is enrolled; or

16 (c) Enrolled in high school or a GED program that meets the full-time student requirements
17 of the program or institution in which he or she is enrolled.

18 ~~(36)~~^[35] "Gainful employment" means work in any capacity that is, or may be, performed
19 with regularity and is, or may be, usually done for pay, whether or not pay is received,
20 including seasonal, volunteer, part-time, and on-call work.

21 ~~(37)~~^[36] "Grandfathered service" is defined by KRS 61.552(9)(b) and 78.545(7).

22 ~~(38)~~^[37] "Hazardous disability" is defined by KRS 16.505(23) and 78.510(47).

23 ~~(39)~~^[38] "Hazardous position" means a regular full-time officer as defined by 16.505(22),
24 or a "hazardous position" as defined by 61.592(1)(a), 78.510(42), and 78.5520(1).

1 (40) "Hazardous service" means the number of years and months of employment as an
2 employee in a hazardous position.

3 (41)[39] "Hospital and medical insurance plan" is defined by KRS 61.702(1)(a) and
4 78.5536(1)(a).

5 (42)[40] "In line of duty" or "act in line of duty" is defined by KRS 16.505(19) and
6 78.510(48).

7 (43)[41] "Inactive member" means a member who is not participating in the system.

8 (44)[42] "Increment" is defined by KRS 61.510(29) and 78.510(44).

9 (45)[43] "Instructional staff" is defined by KRS 61.510(48).

10 (46)[44] "Invalid," if used in reference to a form, means that the form does not meet the
11 requirements to be valid, and shall not be processed by the agency.

12 (47)[45] "Last day of paid employment" is defined by KRS 16.505(30), 61.510(32), and
13 78.510(45).

14 (48)[46] "Level percentage of payroll amortization method" is defined by KRS 61.510(28)
15 and 78.510(43).

16 (49)[47] "Medical information" as used in KRS 61.610, 61.615, 61.665, 78.5526 and
17 78.5528:

18 (a) Means reports of examinations or treatments; medical signs that are anatomical,
19 physiological, or psychological abnormalities that can be observed; psychiatric signs that are
20 medically demonstrable phenomena indicating specific abnormalities of behavior, affect,
21 thought, memory, orientation, or contact with reality; or laboratory findings that are anatomical,
22 physiological, or psychological phenomena that can be shown by medically acceptable
23 laboratory diagnostic techniques, including chemical tests, electrocardiograms,
24 electroencephalograms, X-rays, and psychological tests; and

1 (b) Does not mean written statements from medical providers alone unless accompanied
2 by supporting contemporaneous records as established in paragraph (a) of this subsection.

3 (50)[48] "Member" is defined by KRS 16.505(21), 61.510(8), and 78.510(8).

4 (51)[49] "Membership date" is defined by KRS 16.505(35), 61.510(36), and 78.510(33).

5 (52)[50] "Month" is defined by KRS 16.505(34), 61.510(35), and 78.510(32).

6 (53)[54] "Monthly average pay" is defined by KRS 16.505(41), 61.510(45), and
7 78.510(52).

8 (54)[52] "Monthly contribution rate" means the maximum contribution the systems will pay
9 toward the premium of a retired member based on:

10 (a) The amount determined by the boards as provided in KRS 61.702(1)(b), 61.702(4)(b)-
11 (d), 78.5536(1)(b), and 78.5536(4)(b)-(d) for a retired member who began participating in the
12 systems on or before June 30, 2003; or

13 (b) The amount per month earned by the retired member based on years of service as
14 provided in KRS 61.702(4)(e) and 78.5536(4)(e) for a retired member who began participating
15 in the systems on or after July 1, 2003.~~[is defined by KRS 61.702(1)(b) and 78.5536(1)(b)].~~

16 (55)[53] "Nominal fee" is defined by KRS 61.510(43) and 78.510(40).

17 (56)[54] "Non-core services independent contractor" is defined by KRS 61.5991(9).

18 (57)[55] "Nonhazardous position" is defined by KRS 61.510(44) and 78.510(41).

19 (58) "Nonparticipating position" means any position of employment with a participating
20 employer other than a regular full-time position or a regular full-time officer position.

21 (59)[56] "Normal retirement age" means the age at which the member meets the
22 requirements for his or her normal retirement date.

23 (60)[57] "Normal retirement date" is defined by KRS 16.505(15), 61.510(18), 61.590(5)(a),
24 and 78.510(18).

1 ~~(61)[58]~~ "Objective medical evidence" is defined by KRS 16.505(31), 61.510(33), and
2 78.510(46).

3 ~~(62)[59]~~ "Officers and employees of the General Assembly" is defined by KRS
4 61.510(20).

5 ~~(63)[60]~~ "Optional allowance" is defined by KRS 16.505(18).

6 ~~(64)[64]~~ "Participant" is defined by KRS 16.505(36), 61.510(37), and 78.510(34).

7 ~~(65)[62]~~ "Participating" is defined by KRS 16.505(33), 61.510(34), and 78.510(31).

8 ~~(66)[63]~~ "Participating employer" means any employer that participates in one (1) of the
9 systems operated by the agency.

10 ~~(67)~~ "Participating position" means a regular full-time position, a regular full-time officer
11 position, or other positions that meet the requirements of KRS 61.680(6)(a) and 78.545.

12 ~~(68)[64]~~ "Participation date" means the earlier of "membership date" as defined in this
13 section or the date on which the member began participating in another state-administered
14 retirement system if the member has not retired or taken a refund from the other state-
15 administered retirement system.

16 ~~(69)[65]~~ "Past service" is defined by KRS 61.552(5)(a) and 78.545(7).

17 ~~(70)[66]~~ "Person" means a natural person.

18 ~~(71)[67]~~ "Premium" means the monthly dollar cost required to provide hospital and
19 medical insurance plan coverage for a recipient, a recipient's spouse, or a disabled or
20 dependent child.

21 ~~(72)[68]~~ "Prior service" is defined by KRS 16.505(5), 61.510(11), and 78.510(11).

22 ~~(73)[69]~~ "Provide," if used in reference to a form or other document, means the agency
23 makes a form or document available on its Web site (if appropriate) or by mail, fax, secure
24 email, or via Self Service on the Web site maintained by the agency (if available).

1 (74)[70] "Qualified domestic relations order" is defined by KRS 16.505(37), 61.510(38),
2 and 78.510(35).

3 (75)[74] "Recipient" is defined by KRS 16.505(26), 61.510(27), and 78.510(26).

4 (76)[72] "Reemployment" means the retired member's first date of employment with a
5 participating employer following his or her most recent retirement date.

6 (77)[73] "Regular full-time officers" is defined by KRS 16.505(22).

7 (78)[74] "Regular full-time position" is defined by KRS 61.510(21) and 78.510(21).

8 (79)[75] "Retired member" is defined by KRS 16.505(11), 61.510(24), and 78.510(23).

9 (80)[76] "Retirement allowance" is defined by KRS 16.505(12), 61.510(16), and
10 78.510(16).

11 (81) "Retirement date" means a member's effective retirement date as described in KRS
12 61.590(5) and 78.545(4).

13 (82)[77] "Retirement office" is defined by KRS 16.505(28), 61.510(31), and 78.510(29).

14 (83)[78] "School board" is defined by KRS 78.510(4).

15 (84)[79] "School term or year" is defined by KRS 78.510(28).

16 (85) "Self-Service Web site" means the secure Member Self-Service or Retiree Self-Service
17 agency Web site.

18 (86)[80] "Service" is defined by KRS 16.505(6), 61.510(9), and 78.510(9).

19 (87)[84] "State" means the Commonwealth of Kentucky.

20 (88) "State-administered retirement system" means the retirement systems with
21 reciprocity as described in KRS 61.680.

22 (89) "Submit" means the required form, documentation, report, or payment has been
23 received by the retirement office via mail, fax, electronic mail, the Self-Service Web site, the

1 Employer Self-Service Web site, or other mode specifically detailed in an administrative
2 regulation.

3 (90)[82] "Systems" means the State Police Retirement System (KRS 16.505 to 16.652),
4 the Kentucky Employees Retirement System (KRS 61.510 to 61.705), and the County
5 Employees Retirement System (KRS 78.510 to 78.852).

6 (91)[83] "Total and permanent disability" is defined by KRS 16.582(1)(a) and
7 78.5524(1)(a)1.

8 (92)[84] "Valid," if used in reference to a form, means that all required sections of a form
9 are filled out, the form has been fully executed by the required person or the person's legal
10 representative, and all supporting documentation required by the form is included with the
11 form.

12 (93)[85] "Volunteer" is defined by KRS 61.510(42) and 78.510(39).

13 (18 Ky.R. 1692; 2195; eff. 1-10-1992; 22 Ky.R. 1325; 3-7-1996; 31 Ky.R. 785; 1049; eff.
14 1-4-2005; 33 Ky.R. 2-2-2007; 44 Ky.R. 258; eff. 11-3-2017; 49 Ky.R. 1535, 1899; eff. 7-5-
15 2023.)

APPROVED:

DAVID L. EAGER,
EXECUTIVE DIRECTOR
KENTUCKY PUBLIC PENSIONS AUTHORITY

DATE

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing to allow for public comment on this administrative regulation shall be held on Tuesday, June 25, 2024, at 10:00 a.m. Eastern Time at the Kentucky Public Pensions Authority (KPPA), 1270 Louisville Road, Frankfort, Kentucky 40601. Individuals interested in presenting a public comment at this hearing shall notify this agency in writing no later than five workdays prior to the hearing of their intent to attend. If no notification of intent to attend the hearing was received by that date, the hearing may be cancelled. A transcript of the public hearing will not be made unless a written request for a transcript is made.

If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until June 30, 2024. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

KPPA shall file a response with the Regulations Compiler to any public comments received, whether at the public comment hearing or in writing, via a Statement of Consideration no later than the 15th day of the month following the end of the public comment period, or upon filing a written request for extension, no later than the 15th day of the second month following the end of the public comment period.

CONTACT PERSON: Jessica Beaubien, Policy Specialist, Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601, email Legal.Non-Advocacy@kyret.ky.gov, telephone (502) 696-8800 ext. 8570, facsimile (502) 696-8615.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Regulation number: 105 KAR 1:001
Contact person: Jessica Beaubien
Phone number: 502-696-8800 ext. 8570
Email: Legal.Non-Advocacy@kyret.ky.gov

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes definitions for Title 105 of the Kentucky Administrative Regulations.

(b) The necessity of this administrative regulation: This administrative regulation is necessary to establish the definitions for Title 105 of the Kentucky Administrative Regulations.

(c) How this administrative regulation conforms to the content of the authorizing statutes: This administrative regulation conforms to the authorizing statute by establishing definitions for Title 105 of the Kentucky Administrative Regulations, which contains administrative regulations for the Kentucky Public Pensions Authority and the systems for which it provides operations.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation will assist in the effective administration of the statutes by establishing definitions for the administrative regulations in Title 105 of the Kentucky Administrative Regulations.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment adds several new definitions.

(b) The necessity of the amendment to this administrative regulation: These additional definitions are needed to assist in the effective administration of statutes by establishing them as definitions for the administrative regulations in Title 105 of the Kentucky Administrative Regulations.

(c) How the amendment conforms to the content of the authorizing statutes: This amendment conforms to the authorizing statute by adding definitions for Title 105 of the Kentucky Administrative Regulations, which contains administrative regulations for the Kentucky Public Pensions Authority and the systems for which it provides operations.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will assist in the effective administration of the statutes by adding definitions for the administrative regulations in Title 105 of the Kentucky Administrative Regulations.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: This administrative regulation may affect over 420,000 members of the systems for which the Kentucky Public Pensions Authority provides operations as well as their spouses, dependent children, and beneficiaries. Additionally, this administrative regulation may affect 1,452 employers that participate in the State Police Retirement System, the Kentucky Employees Retirement System, and the County Employees Retirement System. Finally, this administrative regulation will affect the Kentucky Public Pensions Authority and the three (3) systems for which it provides operations, the State Police Retirement System, the Kentucky Employees Retirement System, and the County Employees Retirement System.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: None.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): This regulation will not cost any additional funds.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): This administrative regulation will assist all entities identified in question (3) with understanding the administrative regulations in Title 105 of the Kentucky Administrative Regulations.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: None.

(b) On a continuing basis: None.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: There is no funding needed.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: There is no increase in fees or funding required.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This administrative regulation does not establish any fees or directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? (Explain why or why not) Tiering is not applied. All entities have the same requirements.

FISCAL NOTE

Regulation number: 105 KAR 1:001
Contact person: Jessica Beaubien
Phone number: 502-696-8800 ext. 8570
Email: Legal.Non-Advocacy@kyret.ky.gov

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? 1,452 employers that participate in the State Police Retirement System, the Kentucky Employees Retirement System, and the County Employees Retirement System may be impacted by this administrative regulation.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 61.505(1)(g).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? None.

(d) How much will it cost to administer this program for subsequent years? None.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-): None.

Expenditures (+/-): None.

Other Explanation: There is no fiscal impact associated with this administrative regulation.

(4) Estimate the effect of this administrative regulation on the expenditures and cost savings of regulated entities for the first full year the administrative regulation is to be in effect.

(a) How much cost savings will this administrative regulation generate for the regulated entities for the first year? None.

(b) How much cost savings will this administrative regulation generate for the regulated entities for subsequent years? None.

(c) How much will it cost the regulated entities for the first year? None.

(d) How much will it cost the regulated entities for subsequent years? None.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Cost Savings(+/-): None.

Expenditures (+/-): None.

Other Explanation: There is no fiscal impact associated with this administrative regulation.

(5) Explain whether this administrative regulation will have a major economic impact, as defined below. *"Major economic impact" means an overall negative or adverse economic impact from an administrative regulation of five hundred thousand dollars (\$500,000) or more on state or local government or regulated entities, in aggregate, as determined by the promulgating administrative bodies. [KRS 13A.010(13)].* This administrative regulation will not have a major economic impact.

MEMORANDUM

TO: Board of the Kentucky Public Pensions Authority (“Board”)

FROM: Jessica Beaubien, Policy Specialist, Non-Advocacy Division, Office of Legal Services
Carrie Bass, Staff Attorney Supervisor, Non-Advocacy Division, Office of Legal Services

DATE: March 14, 2024

RE: Board approval and authorization of KPPA staff to file an amended administrative regulation, 105 KAR 1:190, Qualified Domestic Relations Orders, with the Office of the Regulations Compiler at the Legislative Research Commission (“Regulations Compiler”)

Purpose of amended administrative regulation:

Kentucky Revised Statutes 61.505(1)(g) authorizes the Board to promulgate and amend administrative regulations “on behalf of the Kentucky Retirement Systems and the County Employees Retirement System, individually or collectively” as long as the regulations are consistent with the provisions of Kentucky Revised Statutes 16.505 to 16.652, 61.510 to 61.705, 78.510 to 78.852, and 61.505. 105 KAR 1:190, Qualified Domestic Relations Orders, is consistent with these provisions of the Kentucky Revised Statutes.

This administrative regulation establishes the requirements, procedures, and forms necessary to administer Qualified Domestic Relations Orders (“QDROs”). This amendment achieves the following:

- Updates the language throughout the regulation to be consistent with the language used in all Kentucky Public Pensions Authority regulations and the definitions found in 105 KAR 1:001.
- Reorganizes the sections of the regulation for clarity.
- For QDROs received by the KPPA prior to retirement, incorporates the Partial Lump Sum Payment Option (PLSO) that is now available as a payment option.
- Adds details on how multiple retirement accounts affect the administration of a QDRO.
- Adds details throughout to more accurately reflect the way QDROs are currently being administered.
- Updates all forms for clarity and to reflect the agency name change.

This amendment to 105 KAR 1:190 was presented to the Ad Hoc Regulations Committee for the Board on March 7, 2024. The Committee approved sending to the full Board for approval.

Staff Recommendation:

The Office of Legal Services requests that the Board review the attached materials and authorize filing 105 KAR 1:190, Qualified Domestic Relations Orders, with the Regulations Compiler.

List of attached materials:

1. 105 KAR 1:190, Qualified Domestic Relations Orders.
2. Form 6433, Authorization for Release of Information and Request for Information for Qualified Domestic Relations Orders.
3. Form 6434, Pre-Retirement Qualified Domestic Relations Order for Division of Marital Property.
4. Form 6435, Post-Retirement Qualified Domestic Relations Order for Division of Marital Property.
5. Form 6436, Qualified Domestic Relations Order for Child Support.
6. Form 6437, Qualified Domestic Relations Order for Child Support by an Administrative Agency.
7. Form 6438, Qualified Domestic Relations Order for Alimony/Maintenance.
8. Form 6130, Authorization for Deposit of Retirement Payment.
9. Form 6135, Payment of Retirement Payment by Check.

1 FINANCE AND ADMINISTRATION CABINET

2 Kentucky Public Pensions Authority

3 (Amendment)

4 105 KAR 1:190. Qualified domestic relations orders.

5 RELATES TO: KRS 16.505~~[16.505(36), (37), (38)]~~, 16.576, 16.645(5), 16.568, 16.577,
6 16.578, 16.582, 16.583, 61.505, 61.510~~[61.510(37), (38), (39)]~~, 61.542, 61.559, 61.580, 61.583,
7 61.590, 61.595, 61.597, 61.600, 61.605, 61.610, 61.615, 61.621, 61.625, 61.635, 61.637,
8 61.640, 61.661, 61.663, 61.690, 61.691, 78.510~~[78.510(34), (35), (36)]~~, 78.545~~[78.545(26)]~~,
9 78.640, 78.652, 78.5510, 78.5512, 78.5514, 78.5516, 78.5518, 78.5522, 78.5524, 78.5526,
10 78.5528, 78.5532, 78.5540, 205.712, 26 U.S.C. 414(p)

11 STATUTORY AUTHORITY: KRS 16.645, 61.505(1)(g)~~[61.645(9)(e)]~~, 61.690, 78.545

12 NECESSITY, FUNCTION, AND CONFORMITY: KRS 61.505(1)(g) authorizes the Kentucky
13 Public Pensions Authority to promulgate administrative regulations on behalf of the Kentucky
14 Retirement Systems and the County Employees Retirement System that are consistent with
15 KRS 16.505 to 16.652, 61.510 to 61.705, and 78.510 to 78.852. KRS 16.645, 61.690(3)(b), and
16 78.545 require the Kentucky Retirement Systems and the County Employees Retirement
17 System~~[61.690 requires the retirement systems]~~ to promulgate an administrative regulation
18 establishing the requirements, procedures, and forms necessary to administer qualified
19 domestic relations orders (QDROs). This administrative regulation establishes the requirements,
20 procedures, and forms necessary to administer QDROs.

21 Section 1. Definitions.

1 (1) “Basic retirement allowance” means the basic payment option as defined by KRS
2 61.542(5)(f) and 78.545. ~~[“Alternate payee” is defined by KRS 16.505(38), 61.510(39), and~~
3 ~~78.510(36).]~~

4 (2) “Benefit” means the retirement allowance as defined by KRS 16.505(12), 61.510(16), and
5 78.510(16). ~~[“Qualified domestic relations order” is defined by KRS 16.505(37), 61.510(38), and~~
6 ~~78.510(35).]~~

7 (3) “Date of divorce” means the date the decree of dissolution of marriage is entered by a
8 court of competent jurisdiction. ~~[“Participant” is defined by KRS 16.505(36), 61.510(37), and~~
9 ~~78.510(34).]~~

10 (4) “Effective retirement date” means the first date upon which a member’s early, normal, or
11 disability retirement benefits began or will begin.

12 (5) “Marital Service” means the amount of service earned and purchased during the
13 marriage.

14 (6) “Unreduced retirement benefit” means the full retirement allowance for which a participant
15 is entitled in accordance with KRS 16.576, 16.577, 16.583, 61.559, 61.595, 61.597, 78.5510,
16 78.5512, 78.5514, and 78.5516.

17 Section 2. Information requests.

18 (1) If information is necessary for the Court to calculate the amount due to the alternate payee
19 for the purposes of a QDRO, the participant shall complete, sign, and file a valid Form 6433,
20 Authorization for Release of Information and Request for Information for Qualified Domestic
21 Relations Order, to obtain the needed information.

1 (2) In response to a filed valid Form 6433, if the participant has not yet retired, the agency
2 shall provide as of the date of the divorce indicated on the QDRO, or if the date of divorce is not
3 provided the last date contributions were reported, the participant's:

4 (a) Accumulated account balance during the marriage in each of the systems in which the
5 participant has marital service;

6 (b) Total number of months of service credit earned and purchased in each of the systems
7 in which the participant has service;

8 (c) The number of months of service credit earned and purchased during the marriage in
9 each of the systems in which the participant has marital service;

10 (d) The hypothetical monthly retirement allowance pursuant to KRS 16.576, 16.577, 16.583,
11 61.559, 61.595, 61.597, 78.5510, 78.5512, 78.5514, and 78.5516 the participant would receive
12 beginning on the date the participant is eligible for an unreduced retirement benefit, and broken
13 down by each of the systems in which the participant has marital service. The hypothetical
14 monthly retirement allowance shall be based on:

15 1. The participant's final compensation and service credit; or

16 2. The participant's accumulated account balance;

17 (e) The hypothetical partial lump sum payment option without survivor rights with a one-time
18 lump-sum payment equal to twelve (12) monthly retirement allowances and the reduced ongoing
19 monthly retirement allowance pursuant to KRS 61.635(12) and 78.545 that the participant would
20 receive beginning on the date the participant is eligible for an unreduced retirement benefit, and
21 broken down by each of the systems in which the participant has marital service. The
22 hypothetical partial lump sum payment option and reduced ongoing monthly retirement
23 allowance shall be based on:

1 1. The participant's final compensation and service credit; or

2 2. The participant's accumulate account balance; and

3 (f) The hypothetical actuarial equivalent refund payment or accumulated account balance

4 refund payment the participant would receive, broken down by each of the systems in which the

5 participant has marital service, when the participant is eligible for an unreduced retirement

6 benefit based on:

7 1. The final compensation and service credit; or

8 2. The participant's accumulated account balance.

9 (3) In response to a filed valid Form 6433, if the participant retired prior to the effective date

10 of the divorce indicated on the QDRO, the agency shall provide the participant's:

11 (a) Current monthly retirement benefit in each of the systems from which the participant is

12 receiving a monthly retirement benefit;

13 (b) Total number of months of service credit earned and purchased during the marriage in

14 each of the systems from which the participant is receiving a monthly retirement benefit; and

15 (c) Total number of months of service credit in each of the systems from which the participant

16 is receiving a monthly retirement benefit.

17 (4)(a) The alternate payee may request and obtain the information necessary for the court to

18 calculate the amount due to the alternate payee for purposes of the QDRO by completing and

19 filing a valid Form 6433, Authorization for Release of Information and Request for Information

20 for Qualified Domestic Relations Orders, and an attached court issued subpoena or order

21 compelling the release of the requested information.

22 (b) The agency shall respond to a valid Form 6433 filed in accordance with this subsection

23 in the same manner as indicated in subsections (2) or (3) of this section as applicable.

1 (5)(a) If information other than the information supplied by the agency in accordance with
2 subsections (2) through (3) of this section is required:

3 1. The participant shall file an additional signed request for information in writing;

4 2. The alternate payee shall file an additional signed request for information in writing, and
5 an attached court issued subpoena or order compelling the release of the requested information;
6 or

7 3. Legal counsel shall file an additional signed request for information in writing, and
8 documentation that he or she represents the participant or alternate payee, as applicable. An
9 alternate payee's legal counsel shall also file a court issued subpoena or order compelling the
10 release of the requested information.

11 (b) Requests for information other than the information supplied by the agency in accordance
12 with subsections (2) through (4) of this section shall be answered pursuant to KRS 61.661 and
13 78.545.

14 Section 3. QDROs prior to July 14, 2000. The provisions of this section shall only apply to
15 QDROs that were approved [~~by the retirement systems~~] for enforcement by the agency prior to
16 July 14, 2000. After the participant notifies the agency[~~retirement system~~] of his or her[~~the~~
17 ~~participant's~~] requested effective retirement date, the agency[~~retirement systems~~] shall
18 administer a valid QDRO approved by the agency that was entered prior to the participant's
19 effective retirement date as follows:

20 (1) The agency[~~retirement systems~~] shall provide[~~send~~] the participant and the alternate
21 payee information regarding the amount of the benefits payable pursuant to the QDRO.

1 (2) The amount of the benefits payable pursuant to a valid QDRO~~[approved for~~
 2 ~~enforcement by the retirement systems prior to July 14, 2000,]~~ shall be determined~~[calculated]~~
 3 as follows:

4 (a) The percentage of benefit due to the alternate payee shall be computed based on the
 5 following table:

$$\frac{\% \text{ allocated to Alternate Payee pursuant to QDRO}}{\text{Participant's total service credit}} \times \frac{\text{marital service per QDRO}}{\text{Participant's total service credit}} = \frac{\text{Percentage of benefit due to the alternate payee}}{\text{Participant's total service credit}}$$

7 ~~[The alternate payee shall receive the amount computed by multiplying the basic option~~
 8 ~~amount due the participant by the percentage allocated to the alternate payee by the terms of~~
 9 ~~the QDRO multiplied by a fraction, the numerator of which shall be the period of service specified~~
 10 ~~in the QDRO and the denominator of which shall be the participant's total service credit. The~~
 11 ~~participant shall be paid all amounts in excess of the amounts paid to the alternate payee.]~~

12 (b) If a lump sum payment equal to the balance of the participant's accumulated account
 13 balance is to be made, the percentage due to the alternate payee as calculated by paragraph(a)
 14 of this subsection~~[determined by this calculation]~~ shall be multiplied by the~~[balance of the]~~
 15 participant's accumulated account balance and the result paid to the alternate payee. The
 16 participant shall be paid all amounts in excess of the amounts paid the alternate payee.

17 (c) If a monthly payment is to be made ~~[benefit is paid]~~, the percentage due to the alternate
 18 payee, as calculated by paragraph(a) of this subsection,~~[options made available to the alternate~~
 19 ~~payee]~~ shall be multiplied by the participant's basic retirement allowance and the result shall be
 20 paid monthly to the alternate payee~~[derived from the participant's basic option]~~. The participant
 21 shall be paid all amounts in excess of the amounts paid to the alternate payee.

1 (d) Service credit added for disability retirement benefits under KRS 16.582, 61.600, 61.605,
2 78.5522, or 78.5524~~[46.582]~~ shall not be included in determining the amount payable to the
3 alternate payee. Service credit purchased during the period of marriage shall be included in the
4 calculation under this paragraph.

5 (e) The payment options offered to the alternate payee:

6 1. Shall~~[shall]~~ be based on the alternate payee's life expectancy;~~[-]~~

7 2. Shall include only~~[The alternate payee shall be offered]~~ the payment options described in
8 KRS 61.635 and 78.545 which do not provide lifetime benefits to a beneficiary; and ~~[-]~~

9 3. If~~[if]~~ the participant is eligible, shall include the ten (10) year certain option as provided by
10 KRS 16.576(4).

11 ~~(f)[If the alternate payee predeceases the participant after the participant's retirement, a lump~~
12 ~~sum, determined actuarially, of the payments remaining to the alternate payee, if any, shall be~~
13 ~~paid to the alternate payee's estate.(g)]~~ The alternate payee of a QDRO approved for
14 enforcement by the agency~~[retirement systems]~~ prior to July 14, 2000, shall receive increases
15 given recipients under KRS 61.691 and 78.5518.

16 (3)(a) If the participant dies prior to his or her effective retirement date and prior to the death
17 of the alternate payee, the participant's account shall be divided in accordance with the QDRO
18 between the alternate payee and the participant's beneficiary.

19 1.~~[(4)]~~ If the death benefit is a refund of the participant's accumulated account
20 balance~~[contributions and interest]~~, the alternate payee shall only be offered a lump sum
21 payment representing a portion of the participant's accumulated account balance calculated in
22 accordance with subsection (2)(b) of this section.

1 2.[(5)] If the death benefit is calculated under KRS 16.578,~~[or]~~ 61.640, or 78.5532, the
2 alternate payee shall be allowed to choose a lifetime annuity, a sixty (60) month certain payment,
3 a 120 month payment, or an actuarial equivalent refund~~[lump sum payment]~~.

4 (b)1.[(6)] If a participant with a pre-retirement QDRO dies after his or her effective retirement
5 date and prior to the death of the alternate payee, there shall be no change to the alternate
6 payee's benefits.

7 2. If a participant with a post-retirement QDRO dies prior to the death of the alternate payee,
8 the QDRO on file shall be void and no further payment shall be made to the alternate payee.

9 (4)(a) If the alternate payee predeceases the participant after the participant's effective
10 retirement date, a lump sum, determined actuarially, of the payments remaining to the alternate
11 payee, if any, shall be paid to the alternate payee's estate.

12 (b) If the alternate payee predeceases the participant prior to the participant's effective~~[dies~~
13 ~~prior to the participant's death,]~~ retirement date~~;~~ or withdrawal of account, the QDRO on file
14 shall be void and payment shall not be made to the alternate payee or his or her estate.

15 (5) [(7)] When benefits become payable to the alternate payee, the agency~~[retirement system]~~
16 shall establish a separate account for the alternate payee, which shall consist of the alternate
17 payee's pro rata share determined pursuant to subsection (2) of this section~~[of the participant's~~
18 ~~contributions, service, and benefit]~~. Once the alternate payee's account has been established,
19 the alternate payee shall not be entitled to further benefits acquired by the participant.

20 Section 4. QDROs on or after July 15, 2010.~~[Section 3.]~~

21 (1) Section 4 through Section 20~~[All sections]~~ of this administrative regulation ~~[, except for~~
22 ~~Section 2,]~~ shall only apply to QDROs approved for enforcement by the agency~~[retirement~~
23 ~~systems]~~ on or after July 15, 2010.

1 (2) A QDRO may apply to any of the~~[retirement]~~ systems~~[administered by the Kentucky~~
2 ~~Retirement Systems as established by KRS Chapters 16, 61, and 78]~~ in which the participant
3 has marital service~~[is a member during the period of the marriage]~~ that is the subject of the
4 QDRO and from which the participant will receive retirement benefits, except for the excess
5 benefit plans~~[retirement systems]~~ established by KRS 16.568, 61.663, and 78.652.

6 (3) A valid QDRO shall be complete and contain all~~[the following]~~ information[:

7 ~~(a) The participant's name;~~

8 ~~(b) The participant's mailing address;~~

9 ~~(c) The participant's Kentucky Retirement Systems member identification number or the~~
10 ~~participant's Social Security number;~~

11 ~~(d) The alternate payee's name;~~

12 ~~(e) The alternate payee's mailing address;~~

13 ~~(f) The system or systems to which the QDRO applies;~~

14 ~~(g) The amount or percentage to be paid to the alternate payee;~~

15 ~~(h) When payments under the QDRO are to end;~~

16 ~~(i) How the cost of living increase provided in KRS 61.691 is to be administered, if~~
17 ~~administration is not otherwise provided for by KRS 61.690; and~~

18 ~~(j) All information]~~ required on the form that applies to the subject matter of the order:

19 1. Form 6434, Pre-Retirement Qualified Domestic Relations Order for Division of Marital
20 Property, for a QDRO concerning the division of marital property that is completed pre-
21 retirement;

1 2. Form 6435, Post-Retirement Qualified Domestic Relations Order for Division of Marital
2 Property, for a QDRO concerning the division of marital property that is completed post-
3 retirement;

4 3. Form 6436, Qualified Domestic Relations Order for Child Support, for a QDRO concerning
5 the order of child support;

6 4. Form 6437, Qualified Domestic Relations Order for Child Support by an Administrative
7 Agency, for a QDRO concerning child support when completed by an Administrative Agency
8 with the statutory authority to complete it; or

9 5. Form 6438, Qualified Domestic Relations Order for Alimony/Maintenance, for a QDRO
10 concerning alimony or maintenance.

11 ~~[Section 4. (1) The participant shall sign and submit a Form 6433, Authorization for Release~~
12 ~~of Information and Request for Information for Qualified Domestic Relations Order to obtain the~~
13 ~~information necessary for the Court to calculate the amount due to the alternate payee for~~
14 ~~purposes of the QDRO. The participant shall provide the retirement systems with the following~~
15 ~~information:~~

16 ~~(a) The participant's and the alternate payee's Social Security numbers;~~

17 ~~(b) The participant's and the alternate payee's dates of birth;~~

18 ~~(c) Date of marriage;~~

19 ~~(d) Date of divorce;~~

20 ~~(e) The participant's and the alternate payee's mailing addresses; and~~

21 ~~(f) The addresses of the participant's and the alternate payee's legal counsel, if any.~~

22 ~~(2) If the participant has not yet retired, the retirement systems shall provide as of the date~~
23 ~~of the divorce, the participant's:~~

1 ~~(a) Accumulated contributions and interest contributed and earned during the marriage in~~
2 ~~each system in which the participant has marital service;~~

3 ~~(b) Total number of months of service credit earned and purchased as of the effective date~~
4 ~~of the divorce or upon the request in each system in which the participant has service;~~

5 ~~(c) The number of months of service credit earned and purchased during the marriage in~~
6 ~~each system in which the participant has marital service;~~

7 ~~(d) The hypothetical monthly retirement benefit pursuant to KRS 61.595 the participant would~~
8 ~~receive when the participant is eligible for an unreduced retirement benefit based on the final~~
9 ~~compensation and service credit as of the effective date of the divorce or upon the request in~~
10 ~~each system in which the participant has marital service; and~~

11 ~~(e) The hypothetical actuarial refund payment option or lump sum refund payment the~~
12 ~~participant would receive when the participant is eligible for an unreduced benefit based on the~~
13 ~~final compensation and service credit as of the effective date of the divorce or upon the request~~
14 ~~in each system in which the participant has marital service.~~

15 ~~(3) The retirement systems shall use the participant's final compensation as of the date of~~
16 ~~the divorce or upon the request and the service credit accrued by the participant during the~~
17 ~~marriage or upon the request when calculating the participant's projected basic monthly~~
18 ~~retirement allowance and the projected actuarial refund or lump sum refund payment.~~

19 ~~(4) If the participant retired prior to the effective date of the divorce, the retirement systems~~
20 ~~shall provide the participant's:~~

21 ~~(a) Current monthly retirement benefit in each system from which the participant is receiving~~
22 ~~a monthly retirement benefit;~~

1 ~~(b) Total number of months of service credit earned and purchased during the marriage in~~
2 ~~each system from which the participant is receiving a monthly retirement benefit; and~~

3 ~~(c) Total number of months of service credit in each system from which the participant is~~
4 ~~receiving a monthly retirement benefit.~~

5 ~~(5) The alternate payee may request and obtain the information necessary for the court to~~
6 ~~calculate the amount due to the alternate payee for purposes of the QDRO by submitting a Form~~
7 ~~6433, Authorization for Release of Information and Request for Information for Qualified~~
8 ~~Domestic Relations Orders, and an attached court issued subpoena or order compelling the~~
9 ~~release of the requested information.~~

10 ~~(6) If information other than the information supplied by the retirement systems in accordance~~
11 ~~with subsections (2) through (4) of this section is required:~~

12 ~~(a) The participant shall submit to the systems an additional signed request for information~~
13 ~~in writing; or~~

14 ~~(b) The alternate payee shall submit to the systems an additional request and an attached~~
15 ~~court issued subpoena or order compelling the release of the requested information.~~

16 ~~(c) Requests for information other than the information supplied by the retirement systems in~~
17 ~~accordance with subsections (2) through (4) of this section shall be answered pursuant to KRS~~
18 ~~61.664.]~~

19 Section 5. Pre-retirement QDROs for the division of marital property.

20 (1) Only a QDRO for the purpose of the division of marital property shall be filed prior to a
21 participant's effective retirement date.

22 (2) A QDRO issued for purpose of the division of the participant's retirement account,
23 pursuant to a divorce entered prior to the participant's effective retirement date, shall be filed

1 prior to retirement on a valid Form 6434, Pre-Retirement Qualified Domestic Relations Order for
2 Division of Marital Property. A Form 6434 entered or initially filed after the participant's retirement
3 date shall be in compliance with Section 6 of this administrative regulation.

4 (3) The effective date of the Form 6434, Pre-Retirement Qualified Domestic Relations Order
5 for Division of Marital Property, shall be the participant's effective retirement date as provided in
6 KRS 61.590 and 78.545, or if the Form 6434 is approved following the participant's effective
7 retirement date, the month following the month the Form 6434 was approved for enforcement
8 by the agency.

9 (a) If the participant receives a lump sum payment representing monthly retirement benefits
10 paid retroactively to the participant's effective retirement date, the alternate payee shall receive
11 a portion of the lump sum payment as provided on the Form 6434.

12 (b) If the participant is not receiving a retirement benefit, then the alternate payee shall not
13 receive a retirement benefit.

14 (4)(a) A Form 6434, Pre-Retirement Qualified Domestic Relations Order for Division of
15 Marital Property, filed on or after July 1, 2024 shall specify the amount to be paid to the alternate
16 payee. The court shall use one (1) of the following methods to calculate the amount to be paid
17 to the alternate payee:

- 18 1. A dollar amount;
19 2. A percentage of the participant's marital service; or
20 3. An alternative percentage of the participant's retirement payment option or accumulated
21 account balance refund.

22 (b) If the court specifies a dollar amount to be paid to the alternate payee, then the court shall
23 complete all fields to indicate:

1 1. A monthly dollar amount if the participant elects a monthly retirement allowance;

2 2. A one (1) time lump sum dollar amount if the participant elects the actuarial equivalent
 3 refund payment option pursuant to KRS 61.635(11) and 78.545;

4 3. A lump sum dollar amount from participant's refund of his or her accumulated account
 5 balance if the participant elects to terminate his membership pursuant to KRS 61.625 and
 6 78.545; and

7 4. A one-time lump-sum payment and a monthly dollar amount if the participant elects a
 8 partial lump-sum payment option pursuant to KRS 61.635(12) and 78.545.

9 (c) 1. If the court specifies that a percentage of the participant's marital service be paid to
 10 the alternate payee, the percentage shall be determined based on the following table:

$$\left[\frac{\text{Months of marital service in which participant was a contributing member of the system affected by the QDRO}}{\text{Participant's total service credit used to calculate the retirement payment option}} \right] \times 100 \div 2 = \text{Percentage of benefit due to the alternate payee}$$

11
 12 2. The agency shall determine the marital service based on the marital period as provided
 13 by the court in the QDRO;

14 3. The participant's total service credit shall be determined by the agency prior to the
 15 participant's filing of a request for a refund of the accumulated account balance, and shall be the
 16 total number of months of service credit used to calculate the participant's retirement payment
 17 options or the total number of months of service credit the participant had at the time of the
 18 request for refund of the accumulated account balance; and

19 4. To determine the amount due to the alternate payee, the above percentage shall be
 20 applied to the following as appropriate:

1 a. The participant's basic monthly retirement allowance pursuant to 16.576, 16.577, 16.583,
2 61.559, 61.595, 61.597, 78.5510, 78.5512, 78.5514, and 78.5516;

3 b. The participant's actuarial equivalent refund;

4 c. The participant's refund of his or her accumulated account balance; or

5 d. The one-time lump sum payment, and to either the reduced monthly retirement allowance
6 payment with no survivor rights option elected by the participant pursuant to KRS 61.635(12)(a)
7 and 78.545, or if the participant elected a payment option with survivor rights pursuant to KRS
8 61.635(12)(b) and 78.545, the correlating reduced monthly retirement allowance payment
9 without survivor rights.

10 (d)1. If the court specifies that an alternative percentage of the participant's retirement
11 payment option or accumulated account balance refund be paid to the alternate payee, the
12 payment to the alternate payee shall not exceed the participant's:

13 a. Retirement allowance amount elected at retirement;

14 b. Actuarial equivalent refund pursuant to KRS 61.635(11) and 78.545; or

15 c. Refund of his or her accumulated account balance pursuant KRS 61.625 and 78.545.

16 2. To determine the amount due to the alternate payee, the percentage indicated on the
17 QDRO shall be applied to the following as appropriate:

18 a. The participant's basic monthly retirement allowance pursuant to 16.576, 16.577, 16.583,
19 61.559, 61.595, 61.597, 78.5510, 78.5512, 78.5514, and 78.5516;

20 b. The participant's actuarial equivalent refund;

21 c. The participant's refund of his or her accumulated account balance; or

22 d. The one-time lump sum payment, and to either the reduced monthly retirement allowance
23 payment with no survivor rights option elected by the participant pursuant to KRS 61.635(12)(a)

1 and 78.545, or if the participant elected a payment option with survivor rights pursuant to KRS
2 61.635(12)(b) and 78.545, the correlating reduced monthly retirement allowance payment
3 without survivor rights.

4 (5)(a) If a Form 6434, Pre-Retirement Qualified Domestic Relations Order for Division of
5 Marital Property, is filed prior to July 1, 2024 and the participant elects to receive a partial lump
6 sum payment option pursuant to KRS 61.635(12) and 78.545, the alternate payee:

7 1. Shall receive a dollar amount or percentage applied to the participant's basic monthly
8 retirement allowance; and

9 2. Shall not receive a portion of the partial lump sum payable to the participant.

10 (b) A Form 6434 filed prior to July 1, 2024 shall specify the amount to be paid to the alternate
11 payee. The court shall use one (1) of the following methods to calculate the amount to be paid
12 to the alternate payee:

13 1. A dollar amount;

14 2. A percentage of the participant's marital service; or

15 3. An alternative percentage of the participant's retirement payment option or accumulated
16 account balance refund.

17 (c) If the court specifies a dollar amount to be paid to the alternate payee, then the court shall
18 complete all fields to indicate:

19 1. A monthly dollar amount if the participant elects a monthly retirement allowance, including
20 the reduced monthly retirement allowance payable under a partial lump-sum option pursuant to
21 KRS 61.635(12) and 78.545;

22 2. A one (1) time lump sum dollar amount if the participant elects the actuarial equivalent
23 refund payment option pursuant to KRS 61.635(11) and 78.545; and

1 3. A lump sum dollar amount from participant's refund of his or her accumulated account
 2 balance if the participant elects to terminate his membership pursuant to KRS 61.625 and
 3 78.545.

4 (d) 1. If the court specifies that a percentage of the participant's marital service be paid to
 5 the alternate payee, the percentage shall be determined based on the following table:

$$\frac{\text{Months of marital service in which participant was a contributing member of the system affected by the QDRO}}{\text{Participant's total service credit used to calculate the retirement payment option}} \times 100 \div 2 = \text{Percentage of benefit due to the alternate payee}$$

6
 7 2. The agency shall determine the marital service based on the marital period as provided
 8 by the court in the QDRO;

9 3. The participant's total service credit shall be determined by the agency prior to the
 10 participant's filing of a request for a refund of the accumulated account balance, and shall be the
 11 total number of months of service credit used to calculate the participant's retirement payment
 12 options or the total number of months of service credit the participant had at the time of the
 13 request for refund of the accumulated account balance; and

14 4. To determine the amount due to the alternate payee, the above percentage shall be
 15 applied to the following as appropriate:

- 16 a. The participant's basic monthly retirement allowance pursuant to 16.576, 16.577, 16.583,
- 17 61.559, 61.595, 61.597, 78.5510, 78.5512, 78.5514, and 78.5516;
- 18 b. The participant's actuarial equivalent refund; or
- 19 c. The participant's refund of his or her accumulated account balance.

1 (e)1. If the court specifies that an alternative percentage of the participant's retirement
2 payment option or accumulated account balance refund be paid to the alternate payee, the
3 payment to the alternate payee shall not exceed the participant's:

4 a. Retirement allowance amount elected at retirement;

5 b. Actuarial equivalent refund pursuant to KRS 61.635(11) and 78.545; or

6 c. Refund of his or her accumulated account balance pursuant KRS 61.625 and 78.545.

7 2. To determine the amount due to the alternate payee, the percentage indicated on the
8 QDRO shall be applied to the following as appropriate:

9 a. The participant's basic monthly retirement allowance pursuant to 16.576, 16.577, 16.583,
10 61.559, 61.595, 61.597, 78.5510, 78.5512, 78.5514, and 78.5516;

11 b. The participant's actuarial equivalent refund; or

12 c. The participant's refund of his or her accumulated account balance.

13 Section 6. Post retirement QDRO for the division of marital property.

14 (1) A QDRO issued for purposes of division of the participant's retirement account pursuant
15 to a divorce decree entered after the participant's effective retirement date, or initially filed
16 following the participant's effective retirement date, shall be filed on a valid Form 6435, Post-
17 Retirement Qualified Domestic Relations Order for Division of Marital Property.

18 (2) The Form 6435, Post-Retirement Qualified Domestic Relations Order for Division of
19 Marital Property, shall specify the amount to be paid to the alternate payee. The court shall use
20 one (1) of the following methods to calculate the amount to be paid to the alternate payee:

21 (a) A monthly dollar amount;

22 (b)1. A percentage of the participant's selected monthly retirement benefit attributable to the
23 marital service, which shall be determined based on the following table:

$$\frac{\text{Months of marital service in which participant was a contributing member of the system affected by the QDRO}}{\text{Participant's total service credit used to calculate the retirement payment option}} \times 100 \div 2 = \text{Percentage of benefit due to the alternate payee}$$

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2. The agency shall determine the marital service based on the marital period as provided by the court in the QDRO; or

(c) An alternative percentage of the participant's selected monthly retirement benefit in the system or systems affected by the QDRO.

Section 7. Child support QDROs.

(1) A QDRO issued for purposes of payment of child support shall be filed on:

(a) A valid Form 6436, Qualified Domestic Relations Order for Child Support entered by a court of competent jurisdiction; or

(b) A valid Form 6437, Qualified Domestic Relations Order for Child Support by an Administrative Agency, completed by an administrative agency with statutory authority to issue an order for child support in accordance with the laws governing child support.

(2) The QDRO shall specify the monthly dollar amount of child support to be paid.

(3) The agency shall remit the payment for child support to the centralized registry established pursuant to KRS 205.712 and defined in 921 KAR 1:001, Section 1(5).

(a) The payment for child support shall be made payable to "Kentucky Child Support Enforcement".

(b) The participant's name and Social Security number shall be noted on the payment.

(4) The agency shall only accept a Form 6436, Qualified Domestic Relations Order for Child Support, or a Form 6437, Qualified Domestic Relations Order for Child Support by an Administrative Agency, if the participant is retired and is receiving a monthly retirement benefit.

1 Section 8. Alimony or maintenance QDROs.

2 (1) A QDRO issued for purposes of payment of alimony or maintenance pursuant to KRS
3 403.200 shall be filed on a valid Form 6438, Qualified Domestic Relations Order for
4 Alimony/Maintenance completed by a court of competent jurisdiction in accordance with the laws
5 governing alimony or maintenance.

6 (2) The QDRO shall specify the monthly dollar amount or percentage of the participant's
7 monthly retirement allowance to be paid to the alternate payee for alimony or maintenance.

8 (3) The agency shall only accept a Form 6438, Qualified Domestic Relations Order for
9 Alimony/Maintenance if the participant is retired and is receiving a monthly retirement allowance.

10 Section 9. Filing a QDRO.

11 (1) A QDRO shall be on the form incorporated by reference in this administrative regulation
12 that applies to the subject matter of the order.

13 ~~(a)(2)~~ A QDRO shall be signed by the judge of a court with jurisdiction over the case, and
14 entered and certified by the Clerk of the Court, except as provided in paragraph (b) of this
15 subsection.

16 (b) The Form 6437, Qualified Domestic Relations Order for Payment of Child Support by an
17 Administrative Agency, shall be signed~~(or)~~ by the head of the administrative agency, or his or
18 her~~(their)~~ designee, with statutory authority to issue a QDRO.~~[(3) A QDRO shall be entered and~~
19 ~~certified by the Clerk of the Court or by the head of the administrative agency, or their designee,~~
20 ~~with statutory authority to issue a QDRO.]~~

21 (2) A valid copy of the QDRO that meets the requirements of subsection (1) of this section
22 shall be filed. ~~[(4) The participant, alternate payee, or their legal counsel shall submit a copy of~~
23 ~~the entered and certified QDRO to the retirement systems.]~~

1 ~~(3)(a) No one shall file~~~~(5)(a) The participant, alternate payee, or their legal counsel shall not~~
2 ~~submit~~ a QDRO that is before an appellate court and is not final.

3 (b) The agency~~retirement systems~~ shall not have responsibility or liability for payments
4 made pursuant to a QDRO filed~~submitted~~ in violation of this subsection that was altered or
5 dissolved by an order of an appellate court of competent jurisdiction.

6 (4) A fee of fifty (50) dollars shall be submitted by~~(6) The participant, alternate payee, or their~~
7 ~~legal counsel shall submit a~~ certified check or money order in the amount of fifty (50) dollars
8 made payable to the Kentucky State Treasurer as a nonrefundable processing fee with a
9 filed~~the~~ QDRO, except as provided in paragraph (b) or (c) of this subsection. The
10 agency~~retirement systems~~ shall not review the QDRO to approve for enforcement unless the
11 fee is submitted with the QDRO.

12 ~~(a) A QDRO shall provide who shall pay the fee, including if the fee is to be divided between~~
13 ~~the participant and the alternate payee.~~ Only one (1) certified check or money order shall be
14 submitted in payment of the fee.

15 (b) There shall not be a fee required for ~~submission of~~ a Form 6436, Qualified Domestic
16 Relations Order for Child Support, or a Form 6437, Qualified Domestic Relations Order for Child
17 Support by an Administrative Agency.

18 (c) If the dissolution of marriage action was filed in forma pauperis, then the
19 agency~~retirement systems~~ shall waive the filing fee. A copy of the order allowing the dissolution
20 of marriage action to be filed in forma pauperis shall be filed~~submitted to the retirement systems~~
21 with the valid entered and certified QDRO.

22 (5)(a)~~(7)~~ If the agency~~retirement systems~~ determines that the QDRO does not comply with
23 KRS 16.645, 61.690, 78.545, 26 U.S.C. 414(p), or this administrative regulation, the participant,

1 alternate payee, or their legal counsel shall have until the end of day ninety (90) calendar days
2 from the date the agency's[retirement systems'] notification of the deficiency was
3 provided[mailed], as detailed[provided] in Section 11(4)[Section 6(4)] of this administrative
4 regulation, to file[submit] a corrected QDRO without an additional fee.

5 (b) If a corrected valid QDRO is not filed[submitted] by the end of day[within] ninety (90)
6 calendar days from[ef] the date of notification, then ~~[the participant, alternate payee, or their legal~~
7 ~~counsel shall be required to submit]~~ an additional nonrefundable fifty (50) dollar fee with any new
8 or corrected QDRO filed[submitted] after the ninety (90) calendar days shall be required.

9 (c) If the participant requests and receives a refund of his or her accumulated account
10 balance during the ninety (90) calendar day period described in this subsection, and a corrected
11 QDRO is filed after the participant has received a refund of his or her accumulated account
12 balance, then the QDRO shall not be valid and enforceable by the agency.

13 Section 10. Deposit of Fees. All fees collected pursuant to this administrative regulation shall
14 be deposited in the Retirement Allowance Account established in KRS 61.580 and 78.640.

15 Section 11. Determining if a QDRO is approved for enforcement.~~[Section 6.]~~

16 (1) The agency[retirement systems] shall determine if the QDRO is complete and qualifies
17 as a valid QDRO pursuant to KRS 16.645, 61.690, 78.545, 26 U.S.C. 414(p), and this
18 administrative regulation.

19 (a) A QDRO shall not be effective until the agency[retirement systems] has determined that
20 it complies with KRS 16.645, 61.690, 78.545, 26 U.S.C. 414(p), and this administrative
21 regulation, and approves[has approved] the QDRO for enforcement.

22 (b)~~[The retirement systems shall provide notification of its determination within ninety (90)~~
23 ~~days of the submission the QDRO during the time period from July 15, 2010 until July 14, 2011.~~

1 ~~(c)~~ The agency[retirement systems] shall provide notification by the end
2 of day[within] forty-five (45) calendar days from the date[of the submission of] the QDRO is filed
3 on or after July 15, 2011.

4 (2) The agency[retirement systems] shall provide notification to[notify] the participant; the
5 participant's legal counsel, if known; the alternate payee; and alternate payee's legal counsel, if
6 known, that the QDRO has been approved for enforcement.

7 (a) If the participant has not yet retired, the agency[retirement systems] shall place an
8 otherwise valid and approved[the] QDRO on file until the participant files a notification of
9 retirement or an application for a refund of his or her accumulated account balance.

10 (b) If the participant has retired, the agency[retirement systems] shall begin to enforce the
11 QDRO the month after it is approved for enforcement by the agency[retirement systems].

12 (3)(a) Except as provided in paragraph (c) of this subsection, the[The] alternate payee shall
13 complete and file a valid[submit a completed] Form 6130, Authorization for Deposit of Retirement
14 Payment, or if he or she does not have an account with a financial institution, a valid Form 6135,
15 Payment of Retirement Payment by Check, prior to receiving payment under a QDRO.

16 (b) If the alternate payee has not filed a valid[submitted a completed] Form 6130,
17 [Authorization for Deposit of Retirement Payment,] or a valid Form 6135,[Payment of Retirement
18 Payment by Check,] by the last day of the month before the first payment under the QDRO is
19 due to be paid to the alternate payee, the agency[retirement systems] shall segregate[:-(a)
20 Segregate] and hold the alternate payee's payments[:-(b) Hold the segregated amount] for a
21 period of no more than eighteen (18) calendar months, with the period beginning on the first day
22 of the month following the date the first payment was required by the QDRO approved for
23 enforcement by the agency[retirement systems;]. The agency shall:

1 ~~1.[(e)]~~ Pay the segregated amount to the alternate payee, if a valid Form 6130,~~[Authorization~~
2 for ~~Deposit of Retirement Payment,~~] or a valid Form 6135~~[- Payment of Retirement Payment by~~
3 ~~Check,~~] is filed~~[submitted]~~ within the eighteen (18) calendar month hold period;

4 ~~2.[(d)]~~ Pay the segregated amount to the participant, if a valid Form 6130,~~[Authorization for~~
5 ~~Deposit of Retirement Payment,~~] or a valid Form 6135~~[- Payment of Retirement Payment by~~
6 ~~Check,~~] is not filed~~[submitted]~~ within the eighteen (18) calendar month hold period; or

7 ~~3.[(e)]~~ Apply the QDRO prospectively only, if after the eighteen (18) calendar month hold
8 period expires a valid Form 6130,~~[Authorization for Deposit of Retirement Payment,~~] or a valid
9 Form 6135,~~[Payment of Retirement Payment by Check,~~] is filed~~[submitted]~~.

10 (b) An alternate payee listed on a valid Form 6436, Qualified Domestic Relations Order for
11 Child Support, or a valid Form 6437, Qualified Domestic Relations Order for Child Support by
12 an Administrative Agency shall not file a Form 6130 or a Form 6135.

13 (4)~~(a)~~ If the agency~~[retirement systems]~~ determines that the QDRO does not comply with
14 KRS 16.645, 61.690, 78.545, 26 U.S.C. 414(p), or this administrative regulation, the
15 agency~~[retirement systems]~~ shall provide written notification to~~[notify]~~ the participant, the
16 participant's legal counsel, if known, the alternate payee, and alternate payee's legal counsel, if
17 known, detailing~~[that]~~:

18 ~~1.[(a)]~~ The agency~~[retirement systems]~~ has determined the QDRO does not comply with KRS
19 16.645, 61.690, 78.545, 26 U.S.C. 414(p), or this administrative regulation;

20 ~~2.[(b)]~~ The reason for the determination that the QDRO does not comply with KRS 16.645,
21 61.690, 78.545, 26 U.S.C. 414(p), or this administrative regulation; and

22 ~~3.[(c)]~~ The changes necessary to make the QDRO in compliance with KRS 16.645, 61.690,
23 78.545, 26 U.S.C. 414(p), and this administrative regulation.

1 (b) If the sole deficiency is that the QDRO is not entered or certified, the agency shall
2 segregate and hold any payments due the alternate payee pursuant to the QDRO for up to
3 eighteen (18) calendar months, with the period beginning the first day of the month after the date
4 the QDRO was found to be noncompliant in accordance with this subsection.

5 1. If within the eighteen (18) calendar month hold period, the entered and certified QDRO is
6 filed, the agency shall pay the segregated amount to the alternate payee; or

7 2. When the eighteen (18) calendar month hold period ends, if the entered and certified
8 QDRO is not on file, the agency shall pay the segregated amount to the participant.

9 3. If an entered and certified QDRO is filed after the eighteen (18) calendar month hold period
10 expires, the QDRO shall only be applied prospectively.

11 Section 12. Multiple QDROs.

12 (1) If there are multiple QDROs on file for a participant's account, the QDROs shall be
13 administered in the following order:

14 (a) QDROs for the Division of Marital Property;

15 (b) QDROs for Child Support;

16 (c) QDROs for Alimony/Maintenance.

17 (2) If multiple QDROs for the Division of Marital Property are on file, they shall be
18 administered in the order of approval by the agency.

19 (3) If multiple QDROs for Child Support are on file, they shall be administered in the order of
20 approval by the agency.

21 (4) If multiple QDROs for Alimony/Maintenance are on file, they shall be administered in the
22 order of approval by the agency.

1 (5) The agency shall not administer a QDRO if enforcement of the QDRO would result in the
2 total amount of payments due to the alternate payees to exceed the participant's monthly
3 retirement benefit under the multiple QDROs approved for enforcement by the agency. The
4 agency shall notify the participant and alternate payees if a QDRO cannot be administered due
5 to the exhaustion of the participant's monthly retirement benefit.

6 Section 13. Multiple retirement accounts. For participants who retired and subsequently
7 reemployed with an employer in a regular full-time position prior to September 1, 2008, new
8 QDROs affecting the participant's retirement account shall be administered as follows:

9 (1) A valid Form 6434, Pre-Retirement Qualified Domestic Relations Order for Division of
10 Marital Property, that is filed and approved for enforcement by the agency shall be applied to
11 any retirement account of the participant from which the participant has not retired.

12 (2) Any of the following valid QDROs that are filed and approved for enforcement by the
13 agency shall be applied to any retirement account of the participant from which the participant
14 has retired:

15 (a) Form 6435, Post-Retirement Qualified Domestic Relations Order for Division of Marital
16 Property;

17 (b) Form 6436 Qualified Domestic Relations Order for Child Support;

18 (c) Form 6437, Qualified Domestic Relations Order for Child Support by an Administrative
19 Agency; or

20 (d) Form 6438, Qualified Domestic Relations Order for Alimony/Maintenance.

21 Section 14. Amending or terminating QDRO's.[Section 7.]

22 (1) If a QDRO approved for enforcement by the agency[and on file at the retirement systems]
23 is amended or terminated, the participant, alternate payee, or their legal counsel shall file:

1 (a) ~~The[the]~~ amended entered and certified valid QDRO as provided in Section 9 of this
2 administrative regulation; or

3 (b) ~~The[an]~~ entered and certified order from a court of competent jurisdiction terminating the
4 QDRO~~[to the retirement systems as provided in Section 5 of this administrative regulation]~~.

5 (2) Except as provided in paragraph (a) or (b) of this subsection, a fee~~[The participant,~~
6 ~~alternate payee, or their legal counsel shall submit a certified check or money order in the~~
7 ~~amount]~~ of twenty-five (25) dollars shall be submitted by certified check or money order made
8 payable to the Kentucky State Treasurer as a nonrefundable processing fee for the amended
9 QDRO or order terminating the QDRO. The agency~~[retirement systems]~~ shall not review the
10 amended QDRO or order terminating the QDRO unless the fee is submitted with the amended
11 QDRO or order terminating the QDRO.

12 (a) If the dissolution of marriage action was filed in forma pauperis, then the
13 agency~~[retirement systems]~~ shall waive the filing fee. A copy of the order allowing the dissolution
14 of marriage action to be filed in forma pauperis shall be filed~~[retirement systems]~~ with the entered
15 and certified valid QDRO.

16 (b) There shall not be a fee required for~~[submission of]~~ a Form 6436, Qualified Domestic
17 Relations Order for Child Support, or a Form 6437, Qualified Domestic Relations Order for Child
18 Support by an Administrative Agency.

19 (3) The agency~~[retirement systems]~~ shall review the amended QDRO using the same
20 procedures found in Section 11~~[Section 6]~~ of this administrative regulation.

21 (4) If the agency~~[retirement systems]~~ determines that the amended QDRO does not comply
22 with KRS 16.645, 61.690, 78.545, 26 U.S.C. 414(p), and this administrative regulation, or that
23 the order terminating the QDRO is insufficient, the participant, alternate payee, or their legal

1 counsel shall have until the end of day ninety (90) calendar days from the date of the
 2 agency's[retirement systems'] notification of the deficiency, as prescribed in Section 11(4) of this
 3 administrative regulation, was provided[mailed as provided in Section 6(4) of this administrative
 4 regulation] to file[submit] a corrected amended valid QDRO or a corrected order terminating the
 5 QDRO. If a corrected amended valid QDRO or a corrected order terminating the QDRO is not
 6 filed by the end of day [~~submitted within~~] ninety (90) calendar days from[ef] the date of
 7 notification, then[~~the participant, alternate payee, or their legal counsel shall be required to~~
 8 ~~submit~~] an additional nonrefundable twenty-five (25) dollar fee shall be submitted with an
 9 amended valid QDRO or order terminating the QDRO that is filed[submitted] after the ninety (90)
 10 calendar day period[days].

11 (5) An amended valid QDRO or an order terminating a QDRO approved by the
 12 agency[retirement systems] shall only be administered prospectively.

13 [~~Section 8. All fees collected pursuant to this administrative regulation shall be deposited in~~
 14 ~~the Retirement Allowance Account established in KRS 61.580. Section 9.~~

15 (1) ~~A QDRO issued for purposes of division of the participant's retirement account pursuant~~
 16 ~~to a divorce entered prior to the participant's effective retirement date shall be submitted on the~~
 17 ~~Form 6434, Pre-Retirement Qualified Domestic Relations Order for Division of Marital Property,~~
 18 ~~unless the QDRO is initially submitted following the participant's retirement date.~~

19 (2) ~~The effective date of the Form 6434, Pre-Retirement Qualified Domestic Relations Order~~
 20 ~~for Division of Marital Property, shall be the participant's effective retirement date as provided in~~
 21 ~~KRS 61.590 or, if the Form 6434 is approved following the participant's effective retirement date,~~
 22 ~~the month following the month the Form 6434 was approved for enforcement by the retirement~~
 23 ~~systems. If the participant receives a lump sum payment representing monthly retirement~~

1 ~~benefits paid retroactively to the participant's effective retirement date, the alternate payee shall~~
2 ~~receive a portion of the lump sum payment as provided in the Form 6434, Pre-Retirement~~
3 ~~Qualified Domestic Relations Order for Division of Marital Property. If the participant is not~~
4 ~~receiving a retirement benefit, then the alternate payee shall not receive a retirement benefit.~~

5 ~~Section 10. The Form 6434, Pre-Retirement Qualified Domestic Relations Order for Division~~
6 ~~of Marital Property, shall specify the amount to be paid to the alternate payee. The court shall~~
7 ~~use one (1) of the following methods to calculate the amount to be paid to the alternate payee:~~

8 ~~(1) A monthly dollar amount if the participant elects a monthly retirement benefit or a one (1)~~
9 ~~time lump sum dollar amount if the participant selects the actuarial refund payment option~~
10 ~~pursuant to KRS 61.635(11) at the participant's retirement, or a lump sum dollar amount from~~
11 ~~participant's refund of contributions and interest if the participant elects to terminate his~~
12 ~~membership pursuant to KRS 61.625;~~

13 ~~(2) A percentage equal to one half of the participant's basic monthly retirement benefit~~
14 ~~attributable to any service credit earned or purchased during the marriage pursuant to KRS~~
15 ~~61.595 or 16.576, actuarial refund pursuant to KRS 61.635(11), or lump sum payment pursuant~~
16 ~~to KRS 61.625, which shall be determined as follows:~~

17 ~~(a) The numerator of the fraction shall be the number of months during which the participant~~
18 ~~was both a contributing member of the retirement systems affected by the QDRO and married~~
19 ~~to the alternate payee, including service purchased during the marriage. The retirement systems~~
20 ~~shall utilize the marital period as provided by the court in the QDRO;~~

21 ~~(b) The denominator of the fraction, which shall be determined by the retirement system as~~
22 ~~of the participant's effective retirement date or the participant's termination date prior to the~~
23 ~~participant's filing of a request for a refund of contributions and interest, shall be the total number~~

1 of months of service credit used to calculate the participant's retirement payment options or the
2 total number of months of service credit the participant had at the time of the request for refund
3 of contributions and interest; and

4 ~~(c) The resulting fraction shall be converted to a percentage, which shall be divided by two~~
5 ~~(2) to determine the percentage of the benefit due to the alternate payee; or~~

6 ~~(3) An alternative percentage of the participant's basic monthly retirement benefit pursuant~~
7 ~~to KRS 61.595 or 16.576, actuarial refund pursuant to KRS 61.635(11), or lump sum payment~~
8 ~~pursuant KRS 61.625, in the system or systems affected by the QDRO.]~~

9 Section 15. Disability retirement benefits for members participating prior to August 1,
10 2004.[Section 11.]

11 (1) The provisions of this section shall only apply to participants who were participating prior
12 to August 1, 2004.

13 (2) If a participant with~~[who was participating prior to August 1, 2004, and who has]~~ a QDRO
14 on file~~[at the retirement systems]~~ is awarded disability retirement benefits pursuant to KRS
15 16.582, 61.600,~~[or] 61.621,~~ 78.545, 78.5522, or 78.5524, the alternate payee's portion of the
16 participant's disability retirement benefit shall be calculated as follows:

17 (a) If the QDRO ordered that the alternate payee be paid a specific dollar amount from the
18 participant's retirement benefit as provided in Section 5(5)(a), Section 7, or Section 8~~[Section~~
19 ~~10(1)]~~ of this administrative regulation, the agency~~[retirement systems]~~ shall pay the specific
20 dollar amount regardless of any enhancement of the participant's retirement benefit; or

21 (b) If the QDRO ordered that the alternate payee be paid a percentage of the participant's
22 retirement benefit as provided in Section 5(5)(b)-(c) or Section 8~~[Section 10(2) and (3)]~~ of this
23 administrative regulation, the agency~~[retirement systems]~~ shall not use the service credit added

1 to the participant's account pursuant to KRS 16.582(5)(a),~~[or]~~ 61.605(1), 78.5522(6), or
2 78.5524(5) when calculating the amount the alternate payee is due under the QDRO on file at
3 the agency~~[retirement systems]~~.

4 ~~(3)~~~~(2)(a)~~ If the participant's disability retirement benefits are discontinued pursuant to KRS
5 61.610,~~[and]~~ 61.615, 78.5526, and 78.5528, then:

6 (a) If~~[and]~~ the participant does not begin receiving~~[is not eligible to receive]~~ early retirement
7 benefits, the alternate payee's payment shall be discontinued.

8 ~~(b) If~~~~[the participant's disability retirement benefits are discontinued pursuant to KRS 61.610~~
9 ~~and 61.615 and]~~ the participant's benefit is changed to the participant's early retirement benefit,
10 the alternate payee shall receive payment from the early retirement benefit pursuant to the
11 QDRO.

12 ~~(c) If~~ the participant's disability retirement benefits are reinstated pursuant to KRS 61.615
13 and 78.5528, the alternate payee's payment shall be reinstated.

14 ~~(d) If~~ the participant later begins receiving early retirement benefits~~[while his disability~~
15 ~~retirement benefits are discontinued]~~, the alternate payee shall receive payment from the early
16 retirement benefit pursuant to the QDRO.

17 (e) If the participant later begins receiving retirement benefits at normal retirement age, the
18 alternate payee shall receive payment pursuant to subsection (2)(a)-(b) of this section.

19 Section 16. Disability retirement benefits for members participating on or after August 1,
20 2004.~~[Section 12.]~~

21 (1) The provisions of this section shall only apply to participants whose participation began
22 on or after August 1, 2004.

1 (2) If a participant~~[whose participation began on or after August 1, 2004, and]~~ who has a
2 QDRO on file~~[at the retirement systems]~~ is awarded disability retirement benefits pursuant to
3 KRS 16.582, 61.600,~~[or] 61.621, 78.545, 78.5522, or 78.5524~~ the alternate payee's portion of
4 the participant's disability retirement benefit shall be calculated as follows:

5 (a) If the QDRO ordered that the alternate payee be paid a specific dollar amount from the
6 participant's retirement benefit as provided in Section 5(5)(a), Section 7, or Section 8~~[Section~~
7 ~~40(1)]~~ of this administrative regulation, the agency~~[retirement systems]~~ shall pay the specific
8 dollar amount regardless of any enhancement of the participant's retirement benefit; or

9 (b) If the QDRO ordered that the alternate payee be paid a percentage of the participant's
10 retirement benefit as provided in Section 5(5)(b)-(c) or Section 8~~[Section 10(2) and (3)]~~ of this
11 administrative regulation, the agency~~[retirement systems]~~ shall use the participant's benefit
12 pursuant to KRS 16.582(5)(b) and (c), [or] 61.605(2), 78.5522(6)(b) and (c), or 78.5524(5)(b) and
13 (c) when calculating the amount the alternate payee is due under the QDRO on file~~[at the~~
14 ~~retirement systems]~~.

15 (3)~~(2)(a)~~ If the participant's disability retirement benefits are discontinued pursuant to KRS
16 61.610,~~[or] 61.615, 78.5526, and 78.5528, then:~~

17 (a) If~~[and]~~ the participant does not begin receiving~~[is not eligible to receive]~~ early retirement
18 benefits, the alternate payee's payment shall be discontinued.

19 (b) ~~If~~~~[the participant's disability retirement benefits are discontinued pursuant to KRS 61.610~~
20 ~~and 61.615 and]~~ the participant's benefit is changed to the participant's early retirement benefit,
21 the alternate payee shall receive payment from the early retirement benefit pursuant to the
22 QDRO.

1 (c) If the participant's disability retirement benefits are reinstated pursuant to KRS 61.615
2 and 78.5528, the alternate payee's payment shall be reinstated.

3 (d) If the participant later begins receiving early retirement benefits~~[while his disability~~
4 ~~retirement benefits are discontinued]~~, the alternate payee shall receive payment from the early
5 retirement benefit pursuant to the QDRO.

6 (e) If the participant later begins receiving retirement benefits at normal retirement age, the
7 alternate payee shall receive payment pursuant to subsection (2)(a)-(b) of this section.

8 ~~[Section 13. A QDRO issued for purposes of division of the participant's retirement account~~
9 ~~pursuant to a divorce decree entered after the participant's effective retirement date, or initially~~
10 ~~submitted to the retirement system following the participant's effective retirement date, shall be~~
11 ~~submitted on the Form 6435, Post-Retirement Qualified Domestic Relations Order for Division~~
12 ~~of Marital Property.~~

13 ~~Section 14. (1) The Form 6435, Post-Retirement Qualified Domestic Relations Order for~~
14 ~~Division of Marital Property, shall specify the amount to be paid to the alternate payee.~~

15 ~~(2) The court shall use one (1) of the following methods to calculate the amount to be paid to~~
16 ~~the alternate payee:~~

17 ~~(a) As a monthly dollar amount;~~

18 ~~(b) As a percentage of the participant's selected monthly retirement benefit, which shall be~~
19 ~~determined as follows:~~

20 ~~1. The numerator of the fraction shall be the number of months during which the participant~~
21 ~~was both a contributing member of the retirement systems affected by the QDRO and married~~
22 ~~to the alternate payee, including service purchased during the marriage. The retirement systems~~
23 ~~shall utilize the marital period as provided by the court in the QDRO;~~

1 ~~2. The denominator of the fraction, shall be the total number of months of service credit used~~
2 ~~to calculate the participant's retirement payment option; and~~

3 ~~3. The resulting fraction shall be converted to a percentage, which shall be divided by two~~
4 ~~(2) to determine the percentage of the benefit due to the alternate payee; or~~

5 ~~(c) An alternative percentage of the participant's selected monthly retirement benefit in the~~
6 ~~system or systems affected by the QDRO.~~

7 ~~Section 15. (1) If the retirement systems determines that the Form 6435, Post Retirement~~
8 ~~Qualified Domestic Relations Order for Division of Marital Property, does not comply with KRS~~
9 ~~61.690, 26 U.S.C. 414(p), or this administrative regulation, the retirement systems shall:~~

10 ~~(a) Segregate and hold the amount that would have been payable to the alternate payee if~~
11 ~~the Form 6435, Post Retirement Qualified Domestic Relations Order for Division of Marital~~
12 ~~Property, had been in compliance with KRS 61.690, 26 U.S.C. 414(p), and this administrative~~
13 ~~regulation;~~

14 ~~(b) Hold the segregated amount for a period of no more than the eighteen (18) month hold~~
15 ~~period. The eighteen (18) month hold period begins on the date the first payment would be~~
16 ~~required by the Form 6435, Post Retirement Qualified Domestic Relations Order for Division of~~
17 ~~Marital Property, that the retirement systems determined was not in compliance with KRS~~
18 ~~61.690, 26 U.S.C. 414(p), and this administrative regulation;~~

19 ~~(c) If a Form 6435, Post Retirement Qualified Domestic Relations Order for Division of Marital~~
20 ~~Property, is submitted and determined to be in compliance with KRS 61.690, 26 U.S.C. 414(p),~~
21 ~~and this administrative regulation within the eighteen (18) month hold period, pay the segregated~~
22 ~~amount to the alternate payee;~~

1 ~~(d) If no subsequent Form 6435, Post-Retirement Qualified Domestic Relations Order for~~
2 ~~Division of Marital Property, is submitted and determined to be in compliance with KRS 61.690,~~
3 ~~26 U.S.C. 414(p), and this administrative regulation within the eighteen (18) month hold period,~~
4 ~~pay the segregated amount to the participant; or~~

5 ~~(e) If after the eighteen (18) month hold period a subsequent Form 6435, Post-Retirement~~
6 ~~Qualified Domestic Relations Order, is submitted and determined to be in compliance with KRS~~
7 ~~61.690, 26 U.S.C. 414(p), and this administrative regulation, the Form 6435, Post-Retirement~~
8 ~~Qualified Domestic Relations Order shall only be applied prospectively.~~

9 ~~(2) The effective date of the first payment to the alternate payee shall be the month following~~
10 ~~the month the Form 6435, Post-Retirement Qualified Domestic Relations Order for Division of~~
11 ~~Marital Property, is approved for enforcement by the retirement systems.~~

12 ~~Section 16. (1) A QDRO issued for purposes of payment of child support shall be submitted~~
13 ~~on the Form 6436, Qualified Domestic Relations Order for Child Support, or the Form 6437,~~
14 ~~Qualified Domestic Relations Order for Child Support by an Administrative Agency.~~

15 ~~(2) The monthly dollar amount of child support to be paid by the participant shall be~~
16 ~~determined by a court of competent jurisdiction or an administrative agency with statutory~~
17 ~~authority to issue an order for child support in accordance with the laws governing child support.~~

18 ~~(3) The retirement systems shall remit the payment for child support to the centralized registry~~
19 ~~established pursuant to KRS 205.712 and defined in 921 KAR 1:001, Section 1(5).~~

20 ~~(a) The payment for child support shall be made payable to "Kentucky Child Support~~
21 ~~Enforcement".~~

22 ~~(b) The participant's name and Social Security number shall be noted on the payment.~~

1 ~~(4) An alternate payee listed on the Form 6436, Qualified Domestic Relations Order for Child~~
2 ~~Support, or the Form 6437, Qualified Domestic Relations Order for Child Support by an~~
3 ~~Administrative Agency shall not be required to submit a Form 6130, Authorization for Deposit of~~
4 ~~Retirement Payment or a Form 6135, Payment of Retirement Payment by Check.~~

5 ~~(5) The retirement systems shall not accept a Form 6436, Qualified Domestic Relations Order~~
6 ~~for Child Support, or a Form 6437, Qualified Domestic Relations Order for Child Support by an~~
7 ~~Administrative Agency, if the participant has not retired and is not receiving a monthly retirement~~
8 ~~benefit.~~

9 ~~Section 17. (1) A QDRO issued for purposes of payment of alimony or maintenance pursuant~~
10 ~~to KRS 403.200 shall be submitted on the Form 6438, Qualified Domestic Relations Order for~~
11 ~~Alimony/Maintenance.~~

12 ~~(2) The amount of alimony or maintenance to be paid by the participant shall be determined~~
13 ~~by a court of competent jurisdiction in accordance with the laws governing alimony or~~
14 ~~maintenance.~~

15 ~~(3) The retirement systems shall not accept a Form 6438, Qualified Domestic Relations Order~~
16 ~~for Alimony/Maintenance if the participant has not retired and is not receiving a monthly~~
17 ~~retirement benefit.]~~

18 Section 17. Events that end or amend a QDRO for division of marital property, alimony, or
19 maintenance.[Section 18.]

20 (1) The participant, the alternate payee, or legal counsel for either party shall be responsible
21 for notifying the agency~~[retirement systems in writing]~~ of an event that causes payments to the
22 alternate payee under a QDRO for Division of Marital Property or a QDRO for
23 Alimony/Maintenance to end in accordance with KRS 16.645, 61.690(7), and 78.545.

1 (2) In the event of the participant or alternate payees' death, the QDRO on file shall be void
2 and payment shall not be made to the alternate payee or his or her estate.

3 ~~(3)~~~~(2)~~ The agency~~[retirement systems]~~ shall segregate and hold any payments due the
4 alternate payee~~[pending submission of proof of the event that causes payments to the alternate~~
5 ~~payee to end is provided by the participant]~~ beginning the month after the agency's~~[retirement~~
6 ~~systems']~~ receipt of the~~[participant's written]~~ notification until one of the following occurs:

7 ~~(a)~~~~(3)~~ The participant, alternate payee, or either party's legal counsel files~~[shall submit a~~
8 ~~copy of the alternate payee's marriage certificate, the alternate payee's death certificate, or other~~
9 ~~reliable documentation as]~~ proof of the event that causes payments to the alternate payee~~[the~~
10 ~~participant's alimony or maintenance]~~ to end; or

11 (b) The agency independently verifies the event that causes payments to the alternate payee
12 to end.

13 (4) As applicable, the~~[The]~~ participant, alternate payee, or either party's legal counsel shall
14 file~~[submit]~~ a copy of the alternate payee's marriage certificate, the alternate payee's or
15 participant's death certificate, or other reliable documentation as determined by the agency as
16 proof of the event that causes payment to the alternate payee~~[the participant's alimony or~~
17 ~~maintenance]~~ to end.

18 ~~(5)~~~~[The participant shall not be required to submit written notification if the]~~ If a QDRO
19 specifies the number of months of payments, payment to the alternate payee shall cease after
20 the designated number of months expire, and a notice of the exhaustion of payments shall not
21 be required.

1 (6) If proof is not filed or obtained by the end of day~~[submitted within]~~ ninety (90) calendar
2 days from~~[of]~~ the~~[written]~~ notification to the agency~~[retirement systems]~~, the payments being held
3 shall be released to the alternate payee.

4 (7) The agency~~[retirement systems]~~ shall not be liable for any payments made to the alternate
5 payee if the participant failed to provide proper notification and documentation of the event that
6 causes payments to the alternate payee to end.

7 Section 18. Event that ends or amends a QDRO for child support.~~[Section 19.]~~

8 (1) The participant shall be responsible for notifying the agency~~[retirement systems in writing]~~
9 of an event that causes payments to the alternate payee under a QDRO for Child Support to be
10 amended or to end.

11 (2)(a)~~[If an alternate payee is being paid child support pursuant to a Form 6436, Qualified~~
12 ~~Domestic Relations Order for Child Support, or the Form 6437, Qualified Domestic Relations~~
13 ~~Order for Child Support by an Administrative Agency, the participant shall submit an entered and~~
14 ~~certified order from a court of competent jurisdiction or an administrative agency with statutory~~
15 ~~authority to order child support providing that payments under the Form 6436, Qualified~~
16 ~~Domestic Relations Order for Child Support, or the Form 6437, Qualified Domestic Relations~~
17 ~~Order for Child Support by an Administrative Agency, shall end or be amended. (b)]~~ The
18 agency~~[retirement systems]~~ shall segregate and hold the payments due to the alternate payee
19 under a valid QDRO for child support~~[Form 6436, Qualified Domestic Relations Order for Child~~
20 ~~Support, or the Form 6437, Qualified Domestic Relations Order for Child Support by an~~
21 ~~Administrative Agency,]~~ if one of the following is filed:

22 1. An~~[the participant submits an]~~ order changing the custody of the child to someone other
23 than the alternate payee;~~[.]~~

1 2. A[a] copy of the child's marriage certificate;[;]

2 3. A[a] letter from the child's high school indicating the child's graduation date, if the child is
3 age of eighteen (18) or older;[;]

4 4. The[the] child's birth certificate indicating the child is age eighteen (18) or older;[;]

5 5. An[an] order of emancipation of the minor child;[;] or

6 6. The[the] child's death certificate.

7 (b)[2-] If the QDRO for child support is for the support of more than one (1) child, the
8 agency[retirement systems] shall not segregate or hold payments due to the alternate payee.

9 (c) If the participant does not file documentation to amend or terminate~~[submit an entered~~
10 ~~and certified order amending or terminating]~~ the QDRO for child support in accordance with
11 Section 14 of this administrative regulation by the end of day~~[from a court of competent~~
12 ~~jurisdiction or an administrative agency with statutory authority to order child support within]~~
13 ninety (90) calendar days from~~[of]~~ the participant's submission as provided in paragraph (a)~~[(b)]~~
14 of this subsection, the payments being held shall be released to the alternate payee.

15 (3) The agency[retirement systems] shall not be liable for any payments made to the alternate
16 payee if the participant failed to provide proper notification, documentation of the event, the
17 amended QDRO, or the court order that causes payments to the alternate payee to end or be
18 amended.

19 ~~[Section 20. (1) If there are multiple QDROs on file for a participant's account, the QDROs~~
20 ~~shall be administered in the following order:~~

21 ~~(a) QDROs for the Division of Marital Property;~~

22 ~~(b) QDROs for Child Support;~~

23 ~~(c) QDROs for Alimony/Maintenance.~~

1 ~~(2) If multiple QDROs for the Division of Marital Property are on file, they shall be~~
2 ~~administered in the order of approval by the retirement systems.~~

3 ~~(3) If multiple QDROs for Child Support are on file, they shall be administered in the order of~~
4 ~~approval by the retirement systems.~~

5 ~~(4) If multiple QDROs for Alimony/Maintenance are on file, they shall be administered in the~~
6 ~~order of approval by the retirement systems.~~

7 ~~(5) If a QDRO for Child Support is submitted subsequent to the participant's retirement and~~
8 ~~subsequent to the administration of the QDROs on file at the time of the participant's retirement~~
9 ~~it shall be given priority over any QDROs for Alimony/Maintenance being administered.~~

10 ~~(6) (a) The retirement systems shall not administer a QDRO if enforcement of the QDRO~~
11 ~~would result in the total amount of payments due to the alternate payees to exceed the~~
12 ~~participant's monthly retirement benefit under the multiple QDROs approved for enforcement by~~
13 ~~the retirement systems. The retirement systems shall notify the participant and alternate payees~~
14 ~~if a QDRO cannot be administered due to the exhaustion of the participant's monthly retirement~~
15 ~~benefit.~~

16 ~~(b) The retirement systems shall recalculate the amounts due under the QDROs being~~
17 ~~administered by the retirement systems on a participant's account after the effective date of any~~
18 ~~cost of living increase provided pursuant to KRS 61.691.~~

19 ~~Section 21. The alternate payee shall be responsible for notifying the retirement systems in~~
20 ~~writing of any change in mailing address. The retirement systems shall contact the alternate~~
21 ~~payee at the last known mailing address on file to notify the alternate payee when a benefit~~
22 ~~subject to the QDRO becomes payable. The retirement systems shall not have a duty or~~
23 ~~obligation to search for or locate an alternate payee.~~

1 ~~Section 22. A QDRO shall not provide that the alternate payee be eligible to enroll in the~~
2 ~~health insurance plan administered by the retirement systems.]~~

3 Section 19. Correction/change to retirement benefits.~~[Section 23.]~~

4 (1) If the participant's retirement benefit is corrected pursuant to KRS 61.685 and 78.545, the
5 alternate payee's payment shall also be corrected.

6 ~~(a)~~~~(2)~~ If the alternate payee was overpaid because of the error that is being corrected
7 pursuant to KRS 61.685 and 78.545, the agency~~[retirement systems]~~ shall withhold the amount
8 of the overpayment from the alternate payee's payment.

9 ~~(b)~~~~(3)~~ If the alternate payee was underpaid because of the error that is being corrected
10 pursuant to KRS 61.685 and 78.545, the agency~~[retirement systems]~~ shall pay the alternate
11 payee a lump sum payment of the additional funds due from the participant's payment.

12 (2) After the effective date of any cost-of-living increase provided pursuant to KRS 61.691
13 and 78.5518, the agency shall recalculate the amounts due under a QDRO being administered
14 by the agency.

15 (3) Payment to the alternate payee shall not change as a result of a change in the
16 participant's retirement benefits as provided in KRS 61.542(5)(b) and 78.545.

17 Section 20. Alternate payee's contact information. The alternate payee shall be responsible
18 for notifying the agency in writing of any change in mailing address. The agency shall contact
19 the alternate payee at the last known mailing address on file to notify the alternate payee when
20 a benefit subject to the QDRO becomes payable. The agency shall not have a duty or obligation
21 to search for or locate an alternate payee.

22 Section 21. Hospital and medical insurance. A QDRO shall not provide that the alternate
23 payee be eligible to enroll in the hospital and medical insurance plan administered by the agency.

1 Section 22. Agency subpoena or as a party to a domestic relations action.~~[Section 24.]~~

2 (1) Any person or party who attempts to make the agency~~[retirement systems]~~ a party to a
3 domestic relations action regarding a QDRO₁ or who requests a subpoena be issued for the
4 personal appearance of a representative of the agency~~[retirement systems]~~ to appear at a
5 deposition or in a court or administrative proceeding regarding a QDRO₁ shall reimburse the
6 agency for the travel expenses and services of the agency's~~[retirement systems']~~ representative,
7 or representatives, and the agency's~~[retirement systems']~~ legal counsel, as an administrative fee
8 including:

9 (a) The Internal Revenue Service standard mileage rate;

10 (b) Parking and tolls;

11 (c) Meals if the agency's~~[retirement systems]~~ personnel are required to travel and be away
12 from the retirement office from 6:30 a.m. to 9 a.m., 11 a.m. to 2 p.m., or 5 p.m. to 9 p.m.;

13 (d) The wages earned by the agency's~~[retirement systems]~~ employees during the time period
14 they are away from the retirement office calculated by multiplying the hourly rate of each
15 employee by the number of hours each employee was away from the office;

16 (e) The agency's costs and legal fees; and

17 (f) Lodging expenses, if necessary.

18 (2) The agency~~[retirement systems]~~ shall send an estimated amount owed for expenses to
19 the person or party requesting the subpoena.

20 (a) The person or party shall remit payment via a certified check or money order for the
21 estimated expenses made payable to the Kentucky State Treasurer before the date of
22 appearance ordered in the subpoena.

1 (b) The agency~~[retirement systems]~~ shall send an invoice for any additional expenses owed
2 by the party or issue a refund for any amount over the cost of the expenses.

3 Section 23. Agency liability.~~[Section 25.]~~ Neither the agency nor its trustees nor its employees
4 shall have any liability for making or withholding payments in accordance with the provisions of
5 this administrative regulation.

6 Section 24.~~[Section 26.]~~ Incorporation by Reference.

7 (1) The following material is incorporated by reference:

8 (a)~~[Form 6015, "Estimate of a Monthly Retirement Allowance", April 2021; (b)]~~ Form 6434,
9 "Pre-Retirement Qualified Domestic Relations Order for Division of Marital Property", March
10 2024~~[April 2024]~~;

11 ~~(b)~~~~(e)]~~ Form 6435, "Post-Retirement Qualified Domestic Relations Order for Division of
12 Marital Property", March 2024~~[April 2024]~~;

13 ~~(c)~~~~(d)]~~ Form 6436, "Qualified Domestic Relations Order for Child Support", March 2024~~[April~~
14 2024];

15 ~~(d)~~~~(e)]~~ Form 6437, "Qualified Domestic Relations Order for Child Support by an
16 Administrative Agency", March 2024~~[April 2024]~~;

17 ~~(e)~~~~(f)]~~ Form 6438, "Qualified Domestic Relations Order for Alimony/Maintenance", March
18 2024~~[April 2024]~~;

19 ~~(f)~~~~(g)]~~ Form 6130, "Authorization for Deposit of Retirement Payment", June 2023~~[April~~
20 2024];

21 ~~(g)~~~~(h)]~~ Form 6135, "Payment of Retirement Payment by Check", June 2023~~[April 2024]~~; and

22 ~~(h)~~~~(i)]~~ Form 6433, "Authorization for Release of Information and Request for Information for
23 Qualified Domestic Relations Orders", March 2024~~[April 2024]~~.

1 (2) This material may be inspected, copied, or obtained, subject to applicable copyright law,
2 at the Kentucky Public Pensions Authority~~[Kentucky Retirement Systems, Perimeter Park~~
3 ~~West]~~, 1260 Louisville Road, Frankfort, Kentucky 40601, Monday through Friday, from 8 a.m. to
4 4:30 p.m. This material is also available on the agency's website at kyret.ky.gov.

5 (18 Ky.R. 929; eff. 11-8-1991; Am. 21 Ky.R. 1521; 1881; eff. 2-8-1995; 37 Ky.R. 945; 11-5-
6 2010; 38 Ky.R. 494; eff. 9-28-2011; TAm eff. 6-11-2019; Cert eff. 6-11-2019; TAm eff. 4-25-
7 2023.)

APPROVED:

DAVID L. EAGER,
EXECUTIVE DIRECTOR
KENTUCKY PUBLIC PENSIONS AUTHORITY

DATE

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing to allow for public comment on this administrative regulation shall be held on Tuesday, June 25, 2024 at 10:00 a.m. Eastern Time at the Kentucky Public Pensions Authority (KPPA), 1270 Louisville Road, Frankfort, Kentucky 40601. Individuals interested in presenting a public comment at this hearing shall notify this agency in writing no later than five workdays prior to the hearing of their intent to attend. If no notification of intent to attend the hearing was received by that date, the hearing may be cancelled. A transcript of the public hearing will not be made unless a written request for a transcript is made.

If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until June 30, 2024. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

KPPA shall file a response with the Regulations Compiler to any public comments received, whether at the public comment hearing or in writing, via a Statement of Consideration no later than the 15th day of the month following the end of the public comment period, or upon filing a written request for extension, no later than the 15th day of the second month following the end of the public comment period.

CONTACT PERSON: Jessica Beaubien, Policy Specialist, Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601, email Legal.Non-Advocacy@kyret.ky.gov, telephone (502) 696-8800 ext. 8570, facsimile (502) 696-8615.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Regulation number: 105 KAR 1:190
Contact person: Jessica Beaubien
Phone number: 502-696-8800 ext. 8570
Email: Legal.Non-Advocacy@kyret.ky.gov

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes the requirements, procedures, and forms necessary for the Kentucky Public Pensions Authority to administer qualified domestic relations orders (QDROs).

(b) The necessity of this administrative regulation: This administrative regulation is necessary to allow the Kentucky Public Pensions Authority to effectively administer QDROs.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 61.505(1)(g) authorizes the Kentucky Public Pensions Authority to promulgate administrative regulations on behalf of the Kentucky Retirement Systems and the County Employees Retirement System that are consistent with KRS 16.505 to 16.652, 61.510 to 61.705, and 78.510 to 78.852. Additionally, KRS 16.645, 61.690(3)(b), and 78.545 require the promulgation of an administrative regulation establishing the requirements, procedures, and forms necessary to administer QDROs.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation assists with the effective administration of the statutes by providing the requirements, procedures, and forms necessary to administer QDROs.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment updates the language used throughout to be consistent with 105 KAR 1:001. Additionally, the amendment adds a significant amount of detail to the requirements and procedures to effectively administer a QDRO. Lastly, the amendment details how the partial lump sum payment option retirement allowance election will be administered when a valid QDRO is filed with the Kentucky Public Pensions Authority prior to a member's retirement.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to update the language used throughout to be consistent with 105 KAR 1:001. Additionally, the amendment is necessary to add a significant amount of detail to the requirements and procedures to effectively administer a QDRO. Lastly, the amendment is necessary to detail how the partial lump sum payment option retirement allowance election will be administered when a valid QDRO is filed with the Kentucky Public Pensions Authority prior to a member's retirement.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 61.505(1)(g) authorizes the Kentucky Public Pensions Authority to promulgate administrative regulations on behalf of the Kentucky Retirement Systems and the County Employees Retirement System that are consistent with KRS 16.505 to 16.652, 61.510 to 61.705, and 78.510 to 78.852. In addition, KRS 16.645, 61.690(3)(b), and 78.545 require the promulgation

of an administrative regulation establishing the requirements, procedures, and forms necessary to administer qualified domestic relations orders.

(d) How the amendment will assist in the effective administration of the statutes: This amendment assists with the effective administration of the statutes by amendment adding a significant amount of detail to the requirements and procedures to effectively administer a QDRO. The amendment also assists with the effective administration of the statutes by detailing how the partial lump sum payment option retirement allowance election will be administered when a valid QDRO is filed with the Kentucky Public Pensions Authority prior to a member's retirement.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: This administrative regulation does not affect businesses, organizations, or state and local governments except for the KPPA. It is unknown how many individuals this administrative regulation affects because it is unknown how many QDROs may be filed with the Kentucky Public Pensions Authority in the future.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Kentucky Public Pensions Authority will be minimally impacted by these changes because this administrative regulation is largely already being administered as written.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): The cost of compliance should be negligible, as this administrative regulation is already being administered as written.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The benefits should be negligible, as this administrative regulation is already being administered as written.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: The costs associated with the implementation of this amendment should be negligible.

(b) On a continuing basis: The continuing costs associated with this amendment should be negligible.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Administrative expenses of the Kentucky Public Pensions Authority are paid from the Retirement Allowance Account (trust and agency funds).

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: An increase in fees or funding will not be necessary to implement this amendment.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This administrative regulation already included fees for

administering a QDRO. This amendment does not change those fees or establish any new fees.

(9) TIERING: Is tiering applied? (Explain why or why not) Tiering is not applied. All entities are subject to the same processes and procedures.

FISCAL NOTE

Regulation number: 105 KAR 1:190
Contact person: Jessica Beaubien
Phone number: 502-696-8800 ext. 8570
Email: Legal.Non-Advocacy@kyret.ky.gov

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? None except the Kentucky Public Pensions Authority.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 16.645, 61.505(1)(g), 61.690(3)(b), and 78.545

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? Minimal.

(d) How much will it cost to administer this program for subsequent years? Minimal.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-): None.

Expenditures (+/-): Minimal.

Other Explanation: The fiscal impact of this administrative regulation should be negligible because this administrative regulation is largely already being administered as written.

(4) Estimate the effect of this administrative regulation on the expenditures and cost savings of regulated entities for the first full year the administrative regulation is to be in effect.

(a) How much cost savings will this administrative regulation generate for the regulated entities for the first year? None.

(b) How much cost savings will this administrative regulation generate for the regulated entities for subsequent years? None.

(c) How much will it cost the regulated entities for the first year? Negligible.

(d) How much will it cost the regulated entities for subsequent years? Negligible.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Cost Savings(+/-): None.

Expenditures (+/-): Negligible.

Other Explanation: The fiscal impact of this administrative regulation should be negligible because this administrative regulation is largely already being administered as written.

(5) Explain whether this administrative regulation will have a major economic impact, as defined below. *"Major economic impact" means an overall negative or adverse economic impact from an administrative regulation of five hundred thousand dollars (\$500,000) or more on state or local government or regulated entities, in aggregate, as determined by the promulgating administrative bodies. [KRS 13A.010(13)].* This administrative regulation will not have a "major economic impact" because this administrative regulation is largely already being administered as written.

SUMMARY OF MATERIAL INCORPORATED BY REFERENCE

Form 6433, Authorization for Release of Information and Request for Information for Qualified Domestic Relations Orders, is a 1-page form used by participants or alternate payees to request the participant's retirement account information needed by the court and has been updated for consistent terminology and to make the language clearer and more concise.

Form 6434, Pre-Retirement Qualified Domestic Relations Order for Division of Marital Property, is a 6-page form used by the court for pre-retirement QDROs for the division of marital property and has been updated for consistent terminology and to make the language clearer and more concise.

Form 6435, Post-Retirement Qualified Domestic Relations Order for Division of Marital Property, is a 6-page form used by the court for post-retirement QDROs for the division of marital property and has been updated for consistent terminology and to make the language clearer and more concise.

Form 6436, Qualified Domestic Relations Order for Child Support, is a 5-page form used by the court for post-retirement QDROs for child support and has been updated for consistent terminology and to make the language clearer and more concise.

Form 6437, Qualified Domestic Relations Order for Child Support by an Administrative Agency, is a 4-page form used by an authorized administrative agency for post-retirement QDROs for child support and has been updated for consistent terminology and to make the language clearer and more concise.

Form 6438, Qualified Domestic Relations Order for Alimony/Maintenance, is a 5-page form used by the court for post-retirement QDRO's for alimony or maintenance and has been updated for consistent terminology and to make the language clearer and more concise.

Form 6130, Authorization for Deposit of Retirement Payment, is a 2-page form an alternate payee can complete to receive payment via direct deposit to his or her financial institution. This form was not significantly updated for this amendment.

Form 6135, Payment of Retirement Payment by Check, is a 1-page form an alternate payee can complete to receive payment via check. This form was not significantly updated for this amendment.



Form 6130
Revised 06/2023

Authorization for Deposit of Retirement Payment

Recipient Information

The recipient is the person who is receiving a monthly benefit from the Kentucky Public Pensions Authority. Please provide your Member ID or Social Security Number in the Recipient ID box below.

Recipient Name:		Recipient ID:	
Address:	City:	State:	Zip Code:
Is this a new address? <input type="radio"/> Yes <input type="radio"/> No			
Phone (select type) <input type="radio"/> Mobile <input type="radio"/> Home <input type="radio"/> Work		Email:	
If you are beneficiary of the account, please provide the member's name and Member ID below.			
Member Name:		Member ID:	

Financial Institution Information

Financial Institution Name:	Account Type: <input type="radio"/> Checking <input type="radio"/> Savings
Depositor Account Number:	Depositor Routing Number:

Required Documents: Please indicate the documentation you are submitting with this form.

For deposits to a Checking Account: I have attached to this form	<input type="radio"/> a VOIDED personalized check	<input type="radio"/> verification from my financial institution
For deposits to a Savings Account: I have attached to this form	<input type="radio"/> verification from my financial institution	

Authorization for Direct Deposit and International Transactions:

I hereby certify that the information completed on this form is true and accurate. I acknowledge that I have full understanding that any person who provides a false statement, report, or representation to a governmental entity such as KPPA is subject to the penalty of perjury in accordance with KRS 523.010, et seq. I further acknowledge that if I knowingly submit or cause to be submitted a false or fraudulent claim for the payment or receipt of benefit, the employer I represent, and I (personally) may be liable for restitution of the benefits for which I was not eligible to receive, civil payments, legal fees, and costs.

I authorize and request the Kentucky Public Pensions authority to directly deposit the net amount of my monthly retirement payment to my account at the financial institution designated above. I have attached to this form the documentation indicated above.

I understand that failure to sign this authorization and provide one of the documents listed above will cause a delay in setting up or changing account information.

I acknowledge that electronic payments to the designated account must comply with the provisions of U.S. law, as well as the requirements of the Office of Foreign Assets Control (OFAC) and National Automated Clearing House Association (NACHA) regulations.

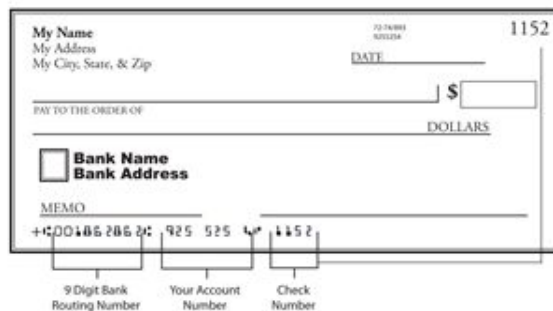
I certify that the entire payment that Kentucky Public Pensions Authority sends electronically to the financial institution I have designated, is not subject to being transferred to a foreign bank. I agree to notify Kentucky Public Pensions Authority in writing immediately if the payment becomes subject to transfer to a foreign bank in the future.

Signature: _____

Date: _____

For your convenience:

The sample check below shows where to locate the required bank information to complete your Direct Deposit.



Instructions for Completing Form 6130 Authorization for Deposit of Retirement Payment

You may authorize deposit of your retirement benefit directly into your account at a financial institution by either complete this Form 6130, Authorization for Deposit of Retirement Payment, or by designating an account online through Member Self Service. Your designated financial institution account can be changed by either submitting a new Form 6130 or by updating the account information online through Member Self Service. The financial institution may be a bank, savings bank, savings and loan association, credit union, or similar institution that is a member of the Automated Clearing House (ACH). The North American Clearing House Association (NACHA) regulations require certification to identify any direct deposit payment made where the payment amount is subsequently transferred to a foreign bank account.

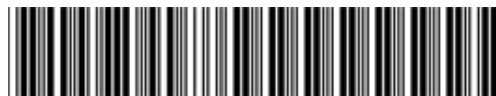
This form is to be used ONLY for the deposit of monthly benefit payments from the Kentucky Public Pensions Authority (KPPA). This form does not authorize withdrawals from your financial institution.

Please provide the necessary information about the financial institution. You must sign and date the authorization form. You are required to provide a VOIDED personalized check or verification from the financial institution for deposit to a checking account. For deposit to a savings account you must provide a verification from the financial institution. Your failure to sign and date the authorization form and provide the required documentation will cause a delay in setting up or changing the account information. Your monthly benefit payments will be deposited into your account at your financial institution on the 14th unless the day is a weekend or holiday, then the payment will be deposited into your account on the last business day prior to the 14th. If you are a current recipient of a monthly benefit and request a change to the account number or financial institution to which your monthly benefit is deposited, the completed form must be received at the Kentucky Public Pensions Authority' office before the 20th of the month if you wish the change to be effective with the next payment. If your form is received after the 20th of the month, the next monthly payment will be issued as a paper check, which will be mailed to your listed address; and the requested change for the direct deposit will be effective the following month. If you have additional questions regarding the change, please contact a KPPA Counselor at (800) 928-4646 or (502) 696-8800.

Once the authorization form has been processed by the Kentucky Public Pensions Authority, this authorization for deposit may be cancelled for any of the following reasons:

1. A new authorization for deposit of retirement payment form is submitted and processed at KPPA. This new Form 6130 will supersede your previous authorization form.
2. Your designated account information is updated online through Member Self Service.
3. The financial institution no longer accepts direct deposit. If your financial institution no longer accepts direct deposit, you must notify KPPA.
4. Your financial institution rejects your direct deposit indicating your account is closed. In this case, KPPA will notify you of the cancellation in advance.
5. Your monthly benefit no longer covers the cost of your health insurance premium and you must submit payment to our office for your health insurance premium.
6. Notice of your death is received at KPPA.

You may reach the Kentucky Public Pensions Authority at (800) 928-4646 or (502) 696-8800 if you have any questions. Written inquiries can be addressed to Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, Kentucky 40601. For general information or to obtain additional forms, visit the Kentucky Public Pensions Authority' website: kyret.ky.gov.



Form 6135
Revised 06/2023

Request for Payment By Check

Recipient Information
The recipient is the person who is receiving the monthly benefit from the retirement system. Please provide your Member ID or Social Security Number in the Recipient ID box below.

Recipient Name:		Recipient ID:	
Address:	City:	State:	Zip Code:
Is this a new address? <input type="radio"/> Yes <input type="radio"/> No			
Phone (Select Type) <input type="radio"/> Mobile <input type="radio"/> Home <input type="radio"/> Work	Phone Number:	Email Address:	

Reason for Receiving Retirement Allowance by Check

- I do not currently have an account with a financial institution. I will contact the retirement office when I have opened an account to which my benefit may be deposited.
- My financial institution does not participate in the Electronic Funds Transfer (EFT) program. The following must be completed by your financial institution:

Name of Institution: _____ Phone: _____

This recipient has an account in our institution, but we do not currently participate in the EFT program.

Authorized Signature of Financial Institution Officer: _____ Title: _____

Certification

I certify that the information provided is true and accurate. I acknowledge that I have full understanding that any person who provides a false statement, report, or representation to a governmental entity such as KPPA is subject to the penalty of perjury in accordance with KRS 523.010, et seq. I further acknowledge that if I knowingly submit or cause to be submitted a false or fraudulent claim for the payment or receipt of benefit, I may be liable for repayment of benefits I was not entitled to receive, but also liable for civil payments, legal fees, and costs.

I understand that I must contact the retirement office if the above situation changes so that I may have my retirement allowance electronically transferred to my account. The retirement office may require me to verify the above information.

Signature: _____ Date: _____



KENTUCKY PUBLIC PENSIONS AUTHORITY

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



Form 6433
 03/2024

Print Form

Authorization for Release of Information and Request for Information for Qualified Domestic Relations Order

Member Information

Member Name:		Member ID or Social Security Number:	
Address:	City:	State:	Zip Code:
Phone (select type) <input type="radio"/> Mobile <input type="radio"/> Home <input type="radio"/> Work		Personal Email:	
Purpose of Request (select all that apply): <input type="checkbox"/> Division of Property <input type="checkbox"/> Child Support <input type="checkbox"/> Alimony/Maintenance			
Are you a retired member? <input type="checkbox"/> Yes <input type="checkbox"/> No		Date of Marriage:	Date, or expected date, of Divorce:

Check this box if this is a preliminary request and an actual case number has not been established. If checked, skip to the "Authorization" section and complete as directed. In the event that a divorce case is filed and a case number is established, or if the form incorrectly indicates that this was a preliminary request, a new authorization with all sections completed must be filed.

Divorce Case Information – must be completed if a case number has been established.

Case Name:	v.	
County:	Family/Circuit Court	Case Number:

Attorney Information

Is an attorney representing you? Yes - complete this section No - skip to the "Alternate Payee Information" Section

Attorney Name:	Phone:		
Firm Name:	Fax:		
Address:	City:	State:	Zip Code:

Alternate Payee Information: Please provide the following information for the person who will be paid under the Qualified Domestic Relations Order (QDRO).

Name:	Date of Birth:	Social Security Number:	
Address:	City:	State:	Zip Code:

Alternate Payee's Attorney Information

Is an attorney representing the alternate payee? Yes – complete this section No – skip to "Authorization" Section

Attorney Name:	Phone:		
Firm Name:	Fax:		
Address:	City:	State:	Zip Code:

Authorization: This section must be complete with a signature witnessed.

I _____ request that Kentucky Public Pensions Authority provide information pursuant to 105 KAR 1:190 Section 2 to me and authorize KPPA to release the information to my attorney, alternate payee, alternate payee's attorney, and the court. I agree to release and hold KPPA harmless from any liability whatsoever that may arise from the release of records or information under this Authorization. Said release shall be binding upon me, my spouse, successors, heirs and/or assigns.

Signature: _____ Date: _____

Witness Signature: _____ Date: _____


KENTUCKY PUBLIC PENSIONS AUTHORITY

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

Print

Form 6434
 Revised 03/2024

Pre-Retirement Qualified Domestic Relations Order for Division of Marital Property
INSTRUCTIONS FOR COMPLETION
GENERAL INFORMATION

- The printed language on the Form 6434, "Pre-Retirement Qualified Domestic Relations Order for Division of Marital Property" (QDRO) cannot be altered. The QDRO will be rejected by Kentucky Public Pensions Authority (KPPA) if the printed language is altered in any manner. (See KRS 16.645, 61.690, 78.545, and 105 KAR 1:190).
- Information provided is to assist participants (active, inactive, and retired members) going through a divorce whose retirement account might be subject to division as marital property.
- All participants are strongly advised to seek financial, legal, or other expert advice. KPPA is not rendering legal, financial, or any other type of professional advice in these instructions and nothing in these instructions should be construed as providing legal, financial, or any other type of professional advice. KPPA cannot make a determination of the status of a participant's retirement account as marital property. The Court must decide what is marital property and how the marital property is to be divided.
- The Court, the attorneys, and the parties to the dissolution of marriage action are strongly encouraged to review the KPPA's "Summary Plan Description" to understand how a participant's retirement benefits are determined. The "Summary Plan Description" contains detailed information concerning retirement benefits and can be found on KPPA's website, kyret.ky.gov.
- If specific participant retirement account information is necessary for the Court to calculate the amount due to the alternate payee, a completed Form 6433, "Authorization for Release of Information and Request for Information for a Qualified Domestic Relations Order" must be filed with KPPA. The Form 6433 can be found on KPPA's website, kyret.ky.gov.
- The alternate payee will not be eligible for benefits under the QDRO until the participant retires or receives a refund of their accumulated account balance.
- The participant is still required to submit a copy of the divorce decree even if the participant submits a QDRO.

SECTION BY SECTION INSTRUCTIONS. These instructions only cover sections that require completion by the Court.

Section 2. The Court must complete all fields.

Section 3. The Court must complete all fields.

Section 4. The Court must mark all retirement systems to which this order applies. If a Participant has service credit in multiple retirement systems, the Court should mark only the systems affected by the QDRO for marital service.

NOTE: If the Participant is not certain which retirement system the service credit is in, it is vital that the Participant contact KPPA or access his/her Member Self-Service Portal to obtain the accurate retirement system information to provide to the Court.

Section 5. The Court must enter the date of the marriage that is the subject of this divorce action.

Section 6. The Court must enter the date of the dissolution of the marriage that is the subject of this divorce action.

Section 8. There are three payment options for division of the retirement account, the Court must choose one – Option A, B, or C.

Option A. The first payment option allows the Court to determine a specific dollar amount to be paid to the Alternate Payee. The Court shall designate a specific dollar amount be withheld from each possible payment type.

For example: The Participant's projected basic monthly retirement allowance is \$1,000.00 per month, projected actuarial equivalent refund amount is \$30,000, projected accumulated account balance amount is \$10,000, and projected one-time partial lump-sum payment amount is \$5,000 with an ongoing monthly retirement allowance of \$800. The Court could order:

X A. **Dollar Amount PURSUANT TO 105 KAR 1:190 SECTION 5(4):**

If the Participant elects a plan of payment that consists of (1) a monthly retirement allowance, (2) an actuarial equivalent refund, (3) a refund of his or her accumulated account balance, or (4) a one-time partial lump-sum payment with a reduced monthly retirement allowance, KPPA shall withhold and pay to the Alternate Payee, as appropriate:

\$ **200.00** per month from the Participant's monthly retirement allowance;

\$ **10,000.00** from the Participant's actuarial equivalent refund;

\$ **3,000.00** from the Participant's refund of his or her accumulated account balance;

\$ **1,000.00** from the Participant's one-time partial lump sum payment and thereafter, \$ **150.00** per month from the Participant's reduced monthly retirement allowance.

Option B. The second payment option establishes the alternate payee's payment as a percentage based on the marital service, as provided by the Court, which will be calculated at the time of the Participant's retirement or request for a refund of his or her accumulated account balance.

For example: Fred and Sue were married for 162 months. Fred had 60 months of service accrued in CERS prior to marriage. Fred continues to earn service credit after he and Sue divorce.

X B. Percentage calculated pursuant to 105 KAR 1:190 Section 5(4):

KPPA shall pay an amount withheld from the Participant's retirement payment option that is based on a percentage, which shall be determined pursuant to 105 KAR 1:190 Section 5(4) as set forth below:

$$\left[\frac{\text{Months of marital service in which participant was a contributing member of the system affected by the QDRO}}{\text{Participant's total service credit used to calculate the retirement payment option}} \right] \times 100 \div 2 = \text{Percentage of benefit due to the alternate payee}$$

To determine the amount due to the Alternate Payee, the above percentage shall be applied to the Participant's elected plan of payment or accumulated account balance refund in accordance with 105 KAR 1:190 Section 5(4).

At retirement, Fred has accrued a total of 324 months of service credit. KPPA will calculate the percentage as follows:

$$\left[\frac{162 \text{ (months of service earned during marriage)}}{324 \text{ (months of total service credit at retirement)}} \right] \times 100 \div 2 = 25\% \text{ due to alternate payee}$$

Sue will be paid one of the following based on Fred's elected plan of payment:

- If Fred elects a monthly retirement benefit - 25% of his **basic** monthly retirement allowance payment (**not** of the payment option he selects). **Note:** If Fred's basic monthly retirement allowance payment would be \$1,000/month, but he selects the Survivorship 100% payment option that will pay him \$900/month, Sue will be paid \$250/month.
- If Fred elects an actuarial equivalent refund - 25% of the actuarial equivalent refund.
- If Fred elects a refund of his accumulated account balance - 25% of the refund of his accumulated account balance.
- If Fred elects a Partial Lum-Sum Payment Option (PLSO) - 25% of Fred's lump sum payment, **and** 25% of the corresponding monthly payment calculated based on the **without survivor rights option** (**not** of the PLSO with survivor rights payment option, if selected). **Note:** If Fred's reduced ongoing monthly retirement allowance with without survivor rights option would be \$800/month, but he selects a Survivorship option that will pay him \$700/month, Sue will be paid the correlating reduced monthly retirement allowance payment without survivor rights of \$200/month.

Option C. The third option allows the Court to set a percentage that may or may not be based on the marital service. The percentage set by the Court pursuant to this option shall be calculated at the time of retirement or request for a refund of his or her accumulated account balance.

For example: The Court awards Sue 40% of Fred's elected plan of payment from his retirement account. The Court would select Option C by placing an "X" and indicating the set percentage as follows:

X C. Alternative percentage designation pursuant to 105 KAR 1:190 Section 5(4)

KPPA shall withhold from the Participant's retirement payment option and pay to the Alternate Payee **40%** of the Participant's elected plan of payment or accumulated account balance refund, applied in accordance with 105 KAR 1:190 Section 5(4).

Sue will be paid one of the following based on Fred's elected plan of payment:

- If Fred elects a monthly retirement benefit - 40% of his **basic** monthly retirement allowance payment (**not** of the payment option he selects). **Note:** If Fred's basic monthly retirement allowance payment would be \$1,000/month, but he selects the Survivorship 100% payment option which will pay him \$900/month, Sue will still be paid \$400/month).
- If Fred elects an actuarial equivalent refund - 40% of the actuarial equivalent refund.
- If Fred elects a refund of his accumulated account balance - 40% of the refund of his accumulated account balance.
- If Fred elects a Partial Lum-Sum Payment Option (PLSO) - 40% of Fred's lump sum payment, **and** 40% of the monthly payment calculated based on the **without survivor rights option** (**not** of the PLSO with survivor rights payment option, if selected). **Note:** If Fred's reduced ongoing monthly retirement allowance with without survivor rights option would be \$800/month, but he selects a Survivorship option that will pay him \$700/month, Sue will still be paid the correlating reduced monthly retirement allowance payment without survivor rights of \$320/month).

Section 9. The Court shall order the time period the payments under the QDRO shall be made if the Participant selects a retirement payment option that pays a monthly retirement allowance. The Court shall choose whether to limit the payments to a certain number of months or until the Participant's or Alternate Payee's death, whichever comes first.

Section 10. The Court must decide how the cost-of-living increase provided in KRS 61.691 and 78.5518 is to be divided if the Court ordered the Alternate Payee be paid a specific dollar amount under Section 8, Option A. The cost-of-living adjustment is made in July unless the General Assembly takes action to stop it.

Section 11. The Court must indicate how the administrative fee for filing the QDRO is to be paid.

NOTE: KPPA can only accept one check or money order for the fee, so the parties will need to determine who will submit payment with the QDRO. Fees are \$50.00 for the original and \$25.00 for an amended. **QDROs submitted without a certified check or money order payable to the Kentucky State Treasurer for the full amount owed cannot be reviewed or processed by KPPA.**

Kentucky Public Pensions Authority

Form 6434
Revised 03/2024



This Order is: New Corrected Amended Corrected Amended

COMMONWEALTH OF KENTUCKY

_____ Family/Circuit Court

Division _____

Civil Action No. _____ -CI- _____

Name

PETITIONER

vs.

Name

RESPONDENT

**PRE-RETIREMENT QUALIFIED DOMESTIC RELATIONS ORDER
FOR DIVISION OF MARITAL PROPERTY**

The Court finds the following facts and issues the following Order pursuant to KRS 403.190, KRS 16.645, 61.690, KRS 78.545, and 105 KAR 1:190:

1. This Order is intended to comply with and be administered and interpreted in conformity with 26 U.S.C. Sections 401(a) and 414(p), KRS 16.645, 61.690, KRS 78.545, and KRS Chapter 403.

2. The following information is provided for the Participant:

Name: _____

Kentucky Public Pensions Authority Member ID or SSN: _____

Current Mailing Address: _____

City, State, Zip Code

3. The following information is provided for the Alternate Payee:

Name: _____

Current Mailing Address: _____

City, State, Zip Code

4. The "Retirement System(s)" affected by the Order are (check the box below for each retirement system to which this Order applies):

- State Police Retirement System**
(Kentucky State Police troopers)
- County Employees Retirement System**
(City/county local governments, eligible local agencies, school boards)
- Kentucky Employees Retirement System**
(State departments, boards, state colleges and universities, employers directed by Executive Order of the Governor to participate in KERS, and quasi-governmental agencies)

This Order shall be processed only using the System indicated, and shall not be valid or processed if the participant does not have service credit in the System indicated.

5. The date of the marriage is _____.

6. The date that the dissolution of the marriage was entered is _____.

7. **Obligation of Participant and Alternate Payee:** The Participant and the Alternate Payee are ordered to notify the Kentucky Public Pensions Authority (KPPA) in writing of a change in the individual's mailing address. KPPA shall not be responsible for any failure of communication or receipt of payment caused by the failure of the Participant or the Alternate Payee to provide a current mailing address. KPPA is under no statutory or regulatory duty to attempt to find any party who does not inform KPPA of his/her current address and shall not attempt to locate any party who does not inform KPPA of his or her current address.

8. **Amount Payable to the Alternate Payee:** Upon the Participant receiving a payment from KPPA, the Court orders that KPPA shall, in accordance with KRS 16.645, 61.690, 78.545, and 105 KAR 1:190, withhold and pay to the Alternate Payee the following: **[Designate only one option (A, B or C) and complete entirely]** (see instructions for details and examples)

OPTION A - DOLLAR AMOUNT PURSUANT TO 105 KAR 1:190 SECTION 5(4):

If the Participant elects a plan of payment that consists of (1) a monthly retirement allowance, (2) an actuarial equivalent refund, (3) a refund of his or her accumulated account balance, or (4) a one-time partial lump-sum payment with a reduced monthly retirement allowance, KPPA shall withhold and pay to the Alternate Payee, as appropriate: (Each space **MUST** have a dollar amount provided)

\$ _____ per month from the Participant's basic monthly retirement allowance;

\$ _____ from the Participant's actuarial equivalent refund;

\$ _____ from the Participant's refund of his or her accumulated account balance;

\$ _____ from the Participant's one-time partial lump sum payment and thereafter, \$ _____ per month from the Participant's reduced monthly retirement allowance.

OR

OPTION B - PERCENTAGE CALCULATED PURSUANT TO 105 KAR 1:190 SECTION 5(4):

KPPA shall pay to the Alternate Payee an amount withheld from the Participant's retirement payment option that is based on a percentage, which shall be determined pursuant to 105 KAR 1:190 Section 5(4) as set forth below:

$$\left[\frac{\text{Months of marital service in which participant was a contributing member of the system affected by the QDRO}}{\text{Participant's total service credit used to calculate the retirement payment option}} \right] \times 100 \div 2 = \text{Percentage of benefit due to the alternate payee}$$

To determine the amount due to the Alternate Payee, the above percentage shall be applied to the Participant's elected plan of payment or accumulated account balance refund in accordance with 105 KAR 1:190 Section 5(4).

OR

OPTION C - ALTERNATIVE PERCENTAGE DESIGNATION PURSUANT TO 105 KAR 1:190 SECTION 5(4):

KPPA shall withhold from the Participant's retirement payment option and pay to the Alternate Payee _____% of the Participant's elected plan of payment or accumulated account balance refund, applied in accordance with 105 KAR 1:190 Section 5(4).

9. If the Participant selects a retirement payment option that provides for a monthly retirement allowance, KPPA shall withhold the dollar amount or percentage provided in Section 8 of this Order: **(Select one option below)**

for a time period of _____ months, subject to the provisions of KRS 16.645, 61.690, and 78.545.

OR

until the Participant's or the Alternate Payee's death, whichever comes first.

10. Any cost-of-living increase provided in KRS 61.691 and 78.5518 shall be administered as follows:

(Do not complete this item if the Participant has been ordered to pay the Alternate Payee a percentage of his/her monthly retirement allowance.)

All to the Participant.

OR

Divided between the Participant and the Alternate Payee pursuant to KRS 16.645, 61.690(9), and 78.545.

11. The payment of the administrative fee provided for in KRS 16.645, 61.690(10), 78.545, and 105 KAR 1:190 shall be paid in full to the KPPA through a single transaction as follows:

All to be paid by the Participant.

OR

All to be paid by the Alternate Payee.

OR

Equally shared between the Participant and the Alternate Payee.

12. This Order applies to payments to be made after the approval of the Order for enforcement by KPPA under KRS16.645, 61.690, 78.545, and 105 KAR 1:190.

13. KPPA shall notify the Alternate Payee by U. S. Mail sent to the Alternate Payee's last known mailing address on file with KPPA when the Participant files a Notification of Retirement or an Application for a Refund of his or her accumulated account balance.

14. This Order does not require the Participant to select a particular retirement payment option or terminate his/her membership.

15. The Participant is ordered to notify KPPA of the death of the Alternate Payee.

16. KPPA shall not be liable to the Participant for payments made to the Alternate Payee after the Alternate Payee's death or for other payments made to the Alternate Payee to which the Alternate Payee was not entitled.

17. The Alternate Payee is ordered to immediately return any payments made pursuant to this Order that are received by the Alternate Payee after the death of the Participant.

18. The terms of this Order can only be amended or terminated by subsequent order of this Court.

19. As provided by KRS 16.645, 61.690, and 78.545, the Alternate Payee's right to payment under this Order is conditional on the Participant's right to a monthly retirement allowance payment, an actuarial equivalent refund, or a refund of his or her accumulated account balance from KPPA.

20. If the Participant's monthly retirement allowance payment, actuarial equivalent refund, or refund of his or her accumulated account balance from KPPA is subject to more than one Order under KRS16.645, 61.690, and 78.545, the amount paid to the Alternate Payee under this Order may be reduced based on the priority of the other Orders.

21. The Alternate Payee's right to receive an amount from the Participant's monthly retirement allowance payment, actuarial equivalent refund, or a refund of his or her accumulated account balance shall terminate upon:

- a. The death of the Participant or the Alternate Payee; or
- b. The termination of an allowance paid to the Participant; or
- c. Subsequent Order of the Court terminating the Alternate Payee's rights.

22. Payments under this Order shall commence as provided by KRS 16.645, 61.690, and 78.545.

23. As provided in KRS 16.645, 61.690(4)(a), and 78.545, this Order does not and shall not be construed to require KPPA to take any action not authorized under state or federal law.

24. As provided in KRS 16.645, 61.690(4)(b), and 78.545, this Order does not and shall not be construed to require KPPA to provide any benefit, allowance, or other payment not authorized under state or federal law.

25. As provided in KRS 16.645, 61.690(4)(c), and (d) and 78.545, this Order does not and shall not be construed to grant the Alternate Payee any separate right, title, interest, or to any retirement allowance other than to the payment from the Participant's account provided under this Order.

SO ORDERED this ____ day of _____, 20 ____ .

(Clerk's Certification Seal)

Judge _____ Family/Circuit Court, Div. _____

CERTIFICATION OF SERVICE

I, Clerk of the above Court, do hereby certify that an attested copy of the foregoing has been served by mailing same to the following on this ____ day of _____, 20 ____ to:

Name: _____
Address: _____
Address: _____
City, State, Zip: _____

Name: _____
Address: _____
Address: _____
City, State, Zip: _____

Clerk _____ Circuit Court

By: _____ D.C.

HAVE SEEN AND AGREED: (Not Required)

Signature of the Participant

Signature of the Alternate Payee

Signature of Attorney for Participant

Signature of Attorney for Alternate Payee

Printed Name of Participant: _____

Printed Name of Alternate Payee: _____

Address: _____

Address: _____

City, State, Zip: _____

City, State, Zip: _____

Phone: _____

Phone: _____

Fax: _____

Fax: _____



KENTUCKY PUBLIC PENSIONS AUTHORITY
 1260 Louisville Road • Frankfort, KY 40601
 Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov

Print

Form 6435
 Revised 03/2024

Post-Retirement Qualified Domestic Relations Order for Division of Marital Property

INSTRUCTIONS FOR COMPLETION

GENERAL INFORMATION

- The printed language on the Form 6435, "Post-Retirement Qualified Domestic Relations Order for Division of Marital Property" (QDRO) cannot be altered. The QDRO will be rejected by Kentucky Public Pensions Authority (KPPA) if the printed language is altered in any manner (See KRS 16.645, 61.690, 78.545, and 105 KAR 1:190).
- Information provided is to assist participants (active, inactive, and retired members) going through a divorce whose retirement account might be subject to division as marital property.
- All participants are strongly advised to seek financial, legal, or other expert advice. KPPA is not rendering legal, financial, or any other type of professional advice in these instructions and nothing in these instructions should be construed as providing legal, financial, or any other type of professional advice. KPPA cannot make a determination of the status of a participant's retirement account as marital property. The Court must decide what is marital property and how the marital property is to be divided.
- The Court, the attorneys, and the parties to the dissolution of marriage action are strongly encouraged to review the KPPA's "Summary Plan Description" to understand how a participant's retirement benefits are determined. The "Summary Plan Description" contains detailed information concerning retirement benefits and can be found on KPPA's website, kyret.ky.gov.
- If specific participant retirement account information is necessary for the Court to calculate the amount due to the alternate payee, a completed Form 6433, "Authorization for Release of Information and Request for Information for a Qualified Domestic Relations Order" must be filed with KPPA. The Form 6433 can be found on KPPA's website, kyret.ky.gov.
- This form can only be used if the participant is retired and is receiving a monthly retirement benefit.
- The participant is still required to submit a copy of the divorce decree even if the participant submits a QDRO.

SECTION BY SECTION INSTRUCTIONS. These instructions will only cover sections that require completion by the Court.

Section 2. The Court must enter the Participant's name, the Participant's KPPA member identification number (or social security number), and current mailing address.

Section 3. The Court must enter the Alternate Payee's name and current mailing address.

Section 4. The Court must mark all retirement systems to which this order applies. If a Participant has service credit in multiple retirement systems, the Court should mark all the systems to which the QDRO should apply. **NOTE:** If the participant is not certain which retirement system the service credit is in, it is vital that the participant contact KPPA or access his/her Member Self-Service Portal to obtain the accurate retirement system information to provide to the Court.

Section 5. The Court must enter the date of the marriage that is the subject of this divorce action.

Section 6. The Court must enter the date of the dissolution of the marriage that is the subject of this divorce action.

Section 8. Payment Options. There are three options for division of the retirement account. The Court can only choose one payment option – Option A, B, or C.

Option A. The first payment option allows the Court to determine a specific dollar amount to be paid to the Alternate Payee from Participant's monthly retirement benefit. For example: The participant receives a monthly retirement allowance of \$2,000.00 per month, the Court could order:

OPTION A – DOLLAR AMOUNT PURSUANT TO 105 KAR 1:190 SECTION 6(2)(a):
 KPPA shall pay \$ 300 directly to the Alternate Payee from the Participant's monthly retirement benefit.

Option B. The second payment option establishes a percentage that is based on the marital service. For example: Fred and Sue are getting divorced. Fred is receiving a monthly retirement benefit of \$2,000. KPPA provides information that there were

243 months of marital service. Fred retired with a total of 324 months of service credit.

OPTION B – PERCENTAGE PURSUANT TO 105 KAR 1:190 SECTION 6(2)(b):

KPPA shall pay to the Alternate Payee 50% of the benefit attributable to the participant’s earned and/or purchased service credit during the marriage to be determined as set forth below:

$$\left[\frac{\text{Months of marital service in which participant was a contributing member of the system affected by the QDRO}}{\text{Participant's total service credit used to calculate the retirement payment option}} \right] \times 100 \div 2 = \text{Percentage of benefit due to the alternate payee}$$

A percentage based on marital service would be calculated as follows:

$$\left[\frac{243 \text{ (marital service)}}{324 \text{ (months of total service credit at retirement)}} \right] \times 100 \div 2 = 37.5\% \text{ due to alternate payee}$$

Sue will receive \$750 per month.

Option C. The third option allows the Court to set a percentage that may or may not be based on the marital service. *For example:* The Court awards Sue 50% of Fred’s monthly retirement allowance from the payment option Fred selected at retirement. Fred is receiving a monthly retirement benefit of \$2,000. The Court would complete Option C as follows:

OPTION C – Alternative percentage designation pursuant to 105 KAR 1:190 Section 6(2)(c):

KPPA shall pay to the Alternate Payee 50% of the Participant’s monthly retirement allowance affected by this Order.

Sue will receive \$1000 per month.

Section 9. The Court shall order the time period the payments under the QDRO shall be made. The Court shall choose whether to limit the payments to a certain number of months or until the Participant’s or Alternate Payee’s death, whichever comes first.

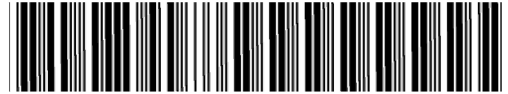
Section 10. The Court must decide how the cost-of-living increase provided in KRS 61.691 and 78.5518 is to be divided if the Court ordered that the Alternate Payee be paid a specific dollar amount under Section 8, Option A. The cost-of-living adjustment is made in July unless the General Assembly takes action to stop it.

Section 11. The Court must decide how the administrative fee for filing the QDRO is to be paid.

NOTE: KPPA can only accept one check for the fee so the parties will need to determine who will submit the check with the QDRO. Fees are \$50 for the original and \$25 for an amended. **Any QDRO that comes in without an attached certified check or money order payable to the Kentucky State Treasurer for the full amount owed cannot be reviewed or processed by KPPA.**

Kentucky Public Pensions Authority

Form 6435
Revised 03/2024



This Order is: New Corrected Amended Corrected Amended

COMMONWEALTH OF KENTUCKY

_____ Family/Circuit Court

Division _____

Civil Action No. _____ -Cl- _____

PETITIONER

Name

vs.

RESPONDENT

Name

**POST-RETIREMENT QUALIFIED DOMESTIC RELATIONS ORDER
FOR DIVISION OF MARITAL PROPERTY**

The Court finds the following facts and issues the following Order pursuant to KRS 403.190, KRS 16.645, 61.690, KRS 78.545, and 105 KAR 1:190:

1. This Order is intended to comply with and be administered and interpreted in conformity with 26 U.S.C. Sections 401(a) and 414(p), KRS 16.645, 61.690, KRS 78.545, and KRS Chapter 403.

2. The following information is provided for the Participant:

Name: _____

Kentucky Public Pensions Authority Member ID or SSN: _____

Current Mailing Address: _____

City, State, Zip Code

3. The following information is provided for the Alternate Payee:

Name: _____

Current Mailing Address: _____

City, State, Zip Code

4. The "Retirement System(s)" affected by the Order are (check the box below for each retirement system to which this Order applies):

This Order shall be processed only using the System indicated, and shall not be valid or processed if the participant does not have service credit in the System indicated.

- State Police Retirement System**
(Kentucky State Police troopers)
- County Employees Retirement System**
(City/county local governments, eligible local agencies, school boards)
- Kentucky Employees Retirement System**
(State departments, boards, state colleges and universities, employers directed by Executive Order of the Governor to participate in KERS, and quasi-governmental agencies)

5. The date of the marriage is _____.
6. The date that the dissolution of the marriage was entered is _____.

7. **Obligation of Participant and Alternate Payee:** The Participant and the Alternate Payee are ordered to notify KPPA in writing of a change in the individual's mailing address. KPPA shall not be responsible for any failure of communication or receipt of payment caused by the failure of the Participant or the Alternate Payee to provide a current mailing address. KPPA is under no statutory or regulatory duty to attempt to find any party who does not inform KPPA of his/her current address and shall not attempt to locate any party who does not inform the KPPA of his/her current address.

8. **Amount Payable to the Alternate Payee:** The Court orders that KPPA, in accordance with KRS 16.645, 61.690, 78.545, and 105 KAR 1:190, shall withhold and pay to the Alternate Payee the following: **[Designate only one option (A, B or C)]**

OPTION A - DOLLAR AMOUNT PURSUANT TO 105 KAR 1:190 SECTION 6(2)(a):

KPPA shall pay \$ _____ directly to the Alternate Payee from the Participant's monthly retirement benefit.

OR

OPTION B - PERCENTAGE PURSUANT TO 105 KAR 1:190 SECTION 6(2)(b):

KPPA shall pay to the Alternate Payee 50% of the benefit attributable to the participants earned and/or purchased service credit during the marriage to be determined as set forth below:

$$\left[\frac{\text{Months of marital service in which participant was a contributing member of the system affected by the QDRO}}{\text{Participant's total service credit used to calculate the retirement payment option}} \right] \times 100 \div 2 = \text{Percentage of benefit due to the alternate payee}$$

OR

OPTION C - ALTERNATIVE PERCENTAGE DESIGNATION PURSUANT TO 105 KAR 1:190 SECTION 6(2)(c):

KPPA shall pay to the Alternate Payee _____ % of the Participant's monthly retirement allowance affected by this Order.

9. KPPA shall withhold the dollar amount or percentage provided in Section 8 of this Order: *(Select one option below)*

for a time period of _____ months, subject to the provisions of KRS 16.645, 61.690, and 78.545.

OR

until the Participant's or the Alternate Payee's death, whichever comes first.

10. Any cost-of-living increase provided in KRS 61.691 and 78.5518 shall be administered as follows:

(Do not complete this item if the Participant has been ordered to pay the Alternate Payee a percentage of his/her monthly retirement benefit.)

All to the Participant.

OR

Divided between the Participant and the Alternate Payee pursuant to KRS 16.645, 61.690(9), and 78.545.

11. The payment of the administrative fee provided for in KRS 16.645, 61.690(10), 78.545, and 105 KAR 1:190 shall be paid as follows:

All to be paid by the Participant.

OR

All to be paid by the Alternate Payee.

OR

Equally shared between the Participant and the Alternate Payee.

12. This Order applies to payments to be made after the approval of the Order for enforcement by KPPA Under KRS 16.645, 61.690, 78.545, and 105 KAR 1:190.

13. The Participant is ordered to notify KPPA of the death of the Alternate Payee.

14. KPPA shall not be liable to the Participant for payments made to the Alternate Payee after the Alternate Payee's death or for

other payments made to the Alternate Payee to which the Alternate Payee was not entitled.

15. The Alternate Payee is ordered to immediately return any payments made pursuant to this Order that are received by the Alternate Payee after the death of the Participant.

16. The terms of this Order can only be amended or terminated by subsequent order of this Court.

17. As provided by KRS 16.645, 61.690, and 78.545, the Alternate Payee's right to payment under this Order is conditional on the Participant's right to a monthly retirement benefit payment from KPPA.

18. If the Participant's monthly retirement benefit payment is subject to more than one Order under KRS 16.645, 61.690, and 78.545 the amount paid to the Alternate Payee under this Order may be reduced based on the priority of the other Orders;

19. The Alternate Payee's right to receive a payment under this Order shall terminate upon:

- a. The death of the Participant; or
- b. The death of the Alternate Payee; or
- c. The termination of a benefit paid to the Participant; or
- d. Subsequent Order of the Court terminating the Alternate Payee's rights.

20. Payments under this Order shall commence as provided by KRS 16.645, 61.690, and 78.545.

21. As provided in KRS 16.645, 61.690(4)(a), and 78.545, this Order does not and shall not be construed to require KPPA to take any action not authorized under state or federal law.

22. As provided in KRS 16.645, 61.690(4)(b), and 78.545, this Order does not and shall not be construed to require KPPA to provide any benefit, allowance, or other payment not authorized under state or federal law.

23. As provided in KRS 16.645, 61.690(4)(c), and (d) and 78.545, this Order does not and shall not be construed to grant the Alternate Payee any separate right, title, interest, or to any retirement benefit other than to the payment from the Participant's account provided under this Order.

SO ORDERED this ____ day of _____, 20 ____ .

Judge _____ Family/Circuit Court, Div. _____

(Clerk's Certification Seal)

CERTIFICATION OF SERVICE

I, Clerk of the above Court, do hereby certify that an attested copy of the foregoing has been served by mailing same to the following on this _____ day of _____, 20 ____ to:

Name: _____

Name: _____

Address: _____

Address: _____

Address: _____

Address: _____

City, State, Zip: _____

City, State, Zip: _____

Clerk _____ Circuit Court

By: _____ D.C.

HAVE SEEN AND AGREED: (Not Required)

Signature of the Participant

Signature of the Alternate Payee

Signature of Attorney for Participant

Signature of Attorney for Alternate Payee

Printed Name
of Participant: _____

Printed Name
of Alternate Payee: _____

Address: _____

Address: _____

City, State, Zip: _____

City, State, Zip: _____

Phone: _____

Phone: _____

Fax: _____

Fax: _____


KENTUCKY PUBLIC PENSIONS AUTHORITY

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

Print

Form 6436
 Revised 03/2024

Qualified Domestic Relations Order for Child Support

INSTRUCTIONS FOR COMPLETION

GENERAL INFORMATION

- The printed language on the Form 6436, “Qualified Domestic Relations Order for Child Support” (QDRO) cannot be altered. The QDRO will be rejected by Kentucky Public Pensions Authority (KPPA) if the printed language is altered in any manner. (See KRS 16.645, 61.690, 78.545, and 105 KAR 1:190).
- Participants are active, inactive, and retired members.
- All participants are strongly advised to seek financial, legal, or other expert advice. KPPA is not rendering legal, financial, or any other type of professional advice in these instructions and nothing in these instructions should be construed as providing legal, financial, or any other type of professional advice.
- If specific participant retirement account information is necessary for the Court to calculate the amount due to the alternate payee, a completed Form 6433, “Authorization for Release of Information and Request for Information for a Qualified Domestic Relations Order” must be filed with KPPA. The Form 6433 can be found on KPPA’s website, kyret.ky.gov.
- This form can only be used if the participant is retired and is receiving a monthly retirement benefit.

SECTION BY SECTION INSTRUCTIONS

These instructions will only cover sections that require completion by the Court.

Section 2. The Court must enter the Participant’s name, the Participant’s KPPA member identification number (or social security number), and current mailing address.

Section 3. The Court must enter the Alternate Payee’s name.

Section 4. The Court must mark all retirement systems to which this order applies. If a Participant has service credit in multiple retirement systems, the Court should mark only the systems affected by the QDRO.

NOTE: If the participant is not certain which retirement system the service credit is in, it is vital that the participant contact KPPA or access his/her Member Self-Service Portal to obtain the accurate retirement system information to provide to the Court.

Section 6. The Court must list the child(ren) for which the child support has been ordered. If there are more than three children, please attach an additional page.

Section 7. The Court shall enter the monthly dollar amount child support payment to be withheld from the Participant’s monthly retirement benefit.

Section 8. The Court must decide how the cost-of-living increase provided in KRS 61.691 and 78.5518 is to be divided. The Court may order that all of the cost-of-living adjustment be made to the Participant or that it be divided as provided in KRS 16.645, 61.690(9), and 78.545.

Kentucky Public Pensions Authority

Form 6436
Revised 03/2024



This Order is: New Corrected Amended Corrected Amended

COMMONWEALTH OF KENTUCKY

_____ Family/Circuit Court

Division _____

Civil Action No. _____ -CI- _____

PETITIONER

Name

vs.

RESPONDENT

Name

QUALIFIED DOMESTIC RELATIONS ORDER FOR CHILD SUPPORT

The Court finds the following facts and issues the following Order pursuant to KRS 16.645, 61.690, KRS 78.545, KRS 403.212, KRS 403.213, 105 KAR 1:190, and 921 KAR 1:400:

1. This Order is intended to comply with and be administered and interpreted in conformity with 26 U.S.C. Sections 401(a) and 414(p), KRS 16.645, 61.690, KRS 78.545, and KRS Chapter 403. For child support purposes, Alternate Payee, as defined at 26 U.S.C. Section 414(p), may be a spouse, former spouse, child, or other dependent of a Participant.

2. The following information is provided for the Participant:

Name: _____

Kentucky Public Pensions Authority Member ID or SSN: _____

Current Mailing Address: _____

City, State, Zip Code

3. The following information is provided for the Alternate Payee/Custodial Parent:

Name: _____

Current Mailing Address: Centralized Collection Unit
P.O. Box 14059
Lexington, KY 40512-4059

4. The "Retirement System(s)" affected by the Order are (check the box below for each retirement system to which this Order applies):

State Police Retirement System
(Kentucky State Police troopers)

County Employees Retirement System
(City/county local governments, eligible local agencies, school boards)

Kentucky Employees Retirement System
(State departments, boards, state colleges and universities, employers directed by Executive Order of the Governor to participate in KERS, and quasi-governmental agencies)

This Order shall be processed only using the System indicated, and shall not be valid or processed if the participant does not have service credit in the System indicated.

5. **Obligation of Participant and Alternate Payee:** The Participant and the Alternate Payee are ordered to notify the Kentucky Public Pensions Authority(KPPA) in writing of any change in circumstance regarding this Order. KPPA shall not be responsible for any failure of communication or receipt of payment caused by the failure of the Participant or the Alternate Payee to provide necessary information. KPPA is under no statutory or regulatory duty to attempt to find any party who does not inform KPPA of his/her current address and shall not attempt to locate any party who does not inform KPPA of his/her current address.

6. This Court has ordered the Participant to pay child support to support the following child(ren):

Name: _____	Date of Birth: _____
Name: _____	Date of Birth: _____
Name: _____	Date of Birth: _____

7. Pursuant to the laws governing the calculation of child support, KPPA shall withhold \$ _____ per month from the Participant's monthly retirement allowance and pay that amount as child support by check paid to "Kentucky Child Support Enforcement". KPPA is ordered to include the Participant's name and Social Security Number on the payment.

8. Any cost-of-living increase provided in KRS 61.691 and 78.5518 shall be administered as follows: All

to the Participant.

OR

Divided between the Participant and the Alternate Payee pursuant to KRS 16.645, 61.690(9), and 78.545.

9. Payments under this Order shall continue until the Order is amended or terminated as provided in 105 KAR 1:190.

10. This Order applies to payments to be made after the approval of the Order for enforcement by KPPA under KRS 16.645, 61.690, 78.545, and 105 KAR 1:190.

11. The Participant is ordered to notify KPPA of any event which terminates his or her obligations under this Order as provided in 105 KAR 1:190 Section 18.

12. KPPA shall not be liable to the Participant for payments made to the Alternate Payee after an event which terminates his or her obligations under this Order as provided in 105 KAR 1:190, or for other payments made to the Alternate Payee to which the Alternate Payee was not entitled.

13. The Alternate Payee is ordered to immediately return any payments made pursuant to this Order that are received by the Alternate Payee after the death of the Participant.

14. The terms of this Order can only be amended or terminated by subsequent order of this Court, or upon meeting one of the requirements provided in 105 KAR 1:190 Section 18.

15. If the Participant's monthly retirement benefit payment is subject to more than one order under KRS 16.645, 61.690, and 78.545, the amount paid to the Alternate Payee under this Order may be reduced based on the priority of the other Orders.

16. The Alternate Payee's right to receive an amount from the Participant's monthly retirement benefit payment shall terminate upon:

- a. The death of the Participant, the Alternate Payee, or all the children named in this Order; or
- b. The termination of a benefit paid to the Participant; or
- c. Subsequent Order of the Court terminating the Alternate Payee's rights.

17. Payments under this Order shall commence as provided by KRS 16.645, 61.690, and 78.545.

18. As provided in KRS 16.645, 61.690(4)(a), and 78.545, this Order does not and shall not be construed to require KPPA to take any action not authorized under state or federal law.

19. As provided in KRS 16.645, 61.690(4)(b), and 78.545, this Order does not and shall not be construed to require KPPA to provide any benefit, allowance, or other payment not authorized under state or federal law.

20. As provided in KRS 16.645, 61.690(4)(c) and (d), and 78.545, this Order does not and shall not be construed to grant the Alternate Payee any separate right, title, interest, or to any retirement benefit other than to the payment from the Participant's account provided under this Order.

SO ORDERED this ____ day of _____, 20 ____ .

Judge _____ Family/Circuit Court, Div. _____

(Clerk's Certification Seal)

CERTIFICATION OF SERVICE

I, Clerk of the above Court, do hereby certify that an attested copy of the foregoing has been served by mailing same to the following on this ____ day of _____, 20 ____ to:

Name: _____

Address: _____

Address: _____

City, State, Zip: _____

Name: _____

Address: _____

Address: _____

City, State, Zip: _____

Clerk _____ Circuit Court

By: _____ D.C.

HAVE SEEN AND AGREED: (Not Required)

Signature of the Participant

Signature of the Alternate Payee

Signature of Attorney for Participant

Signature of Attorney for Alternate Payee

Printed Name
of Participant:

Printed Name
of Alternate Payee:

Address: _____

Address: _____

City, State, Zip: _____

City, State, Zip: _____

Phone: _____

Phone: _____

Fax: _____

Fax: _____



KENTUCKY PUBLIC PENSIONS AUTHORITY

1260 Louisville Road • Frankfort, KY 40601

Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov

Print

Form 6437

Revised 03/2024

Qualified Domestic Relations Order for Child Support by an Administrative Agency

INSTRUCTIONS FOR COMPLETION

GENERAL INFORMATION

- The printed language on the Form 6437, "Qualified Domestic Relations Order for Child Support by an Administrative Agency" (QDRO) cannot be altered. The QDRO will be rejected by Kentucky Public Pensions Authority (KPPA) if the printed language is altered in any manner. (See KRS 16.645, 61.690, 78.545, and 105 KAR 1:190).
- Participants are active, inactive, and retired members.
- All participants are strongly advised to seek financial, legal, or other expert advice. KPPA is not rendering legal, financial, or any other type of professional advice in these instructions and nothing in these instructions should be construed as providing legal, financial, or any other type of professional advice.
- This form can only be used if the participant is retired and is receiving a monthly retirement benefit.

SECTION BY SECTION INSTRUCTIONS

These instructions will only cover sections that require completion by the Agency.

Section 2. The Agency shall enter the Participant's name, the Participant's KPPA member identification number (or social security number), and current mailing address.

Section 3. The Agency shall enter the Alternate Payee's name.

Section 4. The Agency shall mark all retirement systems to which this order applies. If a Participant has service credit in multiple retirement systems, the Agency should mark only the systems affected by the QDRO.

NOTE: If the participant is not certain which retirement system the service credit is in, it is vital that the participant contact KPPA or access his/her Member Self-Service Portal to obtain the accurate retirement system information to provide to the Agency.

Section 6. The Agency shall list the child(ren) for which the child support has been ordered. If there are more than three children, please attach an additional page.

Section 7. The Agency shall enter the monthly dollar amount child support payment to be withheld from the Participant's monthly retirement benefit.

Section 8. The Agency shall decide how the cost-of-living increase provided in KRS 61.691 and 78.5518 is to be divided. The Agency may order that all of the cost-of-living adjustment be made to the Participant's monthly payment or that it be divided as provided in KRS 16.645, 61.690(9), and 78.545.

Kentucky Public Pensions Authority

Form 6437
Revised 03/2024



This Order is: New Corrected Amended Corrected Amended

COMMONWEALTH OF KENTUCKY
CABINET FOR HEALTH AND FAMILY SERVICES
ADMINISTRATIVE ACTION NUMBER/IV-D NUMBER

PETITIONER

Name

vs.

RESPONDENT

Name

QUALIFIED DOMESTIC RELATIONS ORDER FOR PAYMENT OF CHILD SUPPORT
BY AN ADMINISTRATIVE AGENCY

The Cabinet for Health and Family Services finds the following facts and issues the following Order pursuant to KRS 16.645, 61.690, KRS 78.545, KRS 403.212, KRS 403.213, KRS 405.430, KRS 405.465, 105 KAR 1:190, and 921 KAR 1:400:

1. This Order is intended to comply with and be administered and interpreted in conformity with 26 U.S.C. Sections 401(a) and 414(p), KRS 16.645, 61.690, KRS 78.545, and KRS Chapter 403. For child support purposes, Alternate Payee, as defined at 26 U.S.C. Section 414(p), may be a spouse, former spouse, child, or other dependent of a Participant.

2. The following information is provided for the Participant:

Name: _____

Kentucky Public Pensions Authority Member ID or SSN: _____

Current Mailing Address: _____

City, State, Zip Code

3. The following information is provided for the Alternate Payee/Custodial Parent:

Name: _____

Current Mailing Address: Centralized Collection Unit
P.O. Box 14059
Lexington, KY 40512-4059

4. The "Retirement System(s)" affected by the Order are (check the box below for each retirement system to which this Order applies):

This Order shall be processed only using the System indicated, and shall not be valid or processed if the participant does not have service credit in the System indicated.

State Police Retirement System

(Kentucky State Police)

County Employees Retirement System

(City/county local governments, eligible local agencies, school boards)

Kentucky Employees Retirement System

(State departments, boards, state colleges and universities, Employers directed by Executive Order of the Governor to participate in KERS, and quasi-governmental agencies)

5. **Obligation of Participant and Alternate Payee:** The Participant and the Alternate Payee are ordered to notify the Kentucky Public Pensions Authority (KPPA) in writing of any change in circumstance regarding this Order. KPPA shall not be responsible for any failure of communication or receipt of payment caused by the failure of the Participant or the Alternate Payee to provide necessary information. KPPA is under no statutory or regulatory duty to attempt to find any party who does not inform KPPA of his/her current address and shall not attempt to locate any party who does not inform KPPA of his/her current address.

6. The Cabinet for Health and Family Services has ordered the Participant to pay child support to support the following child(ren):

Name: _____	Date of Birth: _____
Name: _____	Date of Birth: _____
Name: _____	Date of Birth: _____

7. Pursuant to the laws governing the calculation of child support, KPPA shall withhold \$ _____ per month from the Participant's monthly retirement allowance and pay that amount as child support by check paid to "Kentucky Child Support Enforcement". KPPA is ordered to include the Participant's name and Social Security Number on the payment.

8. Any cost-of-living increase provided in KRS 61.691 and 78.5518 shall be administered as follows:

All to the Participant.

OR

Divided between the Participant and the Alternate Payee pursuant to KRS 16.645, 61.690(9), and 78.545.

9. Payments under this Order shall continue until the Order is amended or terminated as provided in 105 KAR 1:190.

10. This Order applies to payments to be made after the approval of the Order for enforcement by KPPA under KRS 16.645, 61.690, 78.545, and 105 KAR 1:190.

11. The Participant is ordered to notify KPPA of any event which terminates his or her obligations under this Order as provided in 105 KAR 1:190 Section 18.

12. KPPA shall not be liable to the Participant for payments made to the Alternate Payee after an event which terminates his or her obligations under this Order as provided in 105 KAR 1:190, or for other payments made to the Alternate Payee to which the Alternate Payee was not entitled.

13. The Alternate Payee is ordered to immediately return any payments made pursuant to this Order that are received by the Alternate Payee after the death of the Participant.

14. If the Participant's monthly retirement benefit payment is subject to more than one Order under KRS 16.645, 61.690, and 78.545, the amount paid to the Alternate Payee under this Order may be reduced based on the priority of the other Orders.

15. The Alternate Payee's right to receive an amount from the Participant's monthly retirement benefit payment shall terminate upon:

- a. The death of the Participant, the Alternate Payee, or all the children named in this Order; or
- b. The termination of a benefit paid to the Participant; or
- c. Subsequent QDRO from the Cabinet for Health and Family Services or Order from a court of competent jurisdiction.

16. Payments under this Order shall commence as provided by KRS 16.645, 61.690, and 78.545.

17. As provided in KRS 16.645, 61.690(4)(a), and 78.545, this Order does not and shall not be construed to require KPPA to take any action not authorized under state or federal law.

18. As provided in KRS 16.645, 61.690(4)(b), and 78.545, this Order does not and shall not be construed to require KPPA to provide any benefit, allowance, or other payment not authorized under state or federal law.

19. As provided in KRS 16.645, 61.690(4)(c) and (d), and 78.545, this Order does not and shall not be construed to grant the Alternate Payee any separate right, title, interest, or to any retirement benefit other than to the payment from the Participant's account provided under this Order.

SO ORDERED this ____ day of _____, 20 ____ .

Agency Head, Cabinet for Health and Family Services

HAVE SEEN AND AGREED: (Not Required)

Signature of the Participant

Signature of the Alternate Payee

Signature of Attorney for Participant

Signature of Attorney for Alternate Payee

Printed Name
of Participant:

Printed Name
of Alternate Payee:

Address:

Address:

City, State, Zip:

City, State, Zip:

Phone:

Phone:

Fax:

Fax:


KENTUCKY PUBLIC PENSIONS AUTHORITY

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

Print

Form 6438

Revised 03/2024

Qualified Domestic Relations Order for Payment of Alimony/Maintenance
INSTRUCTIONS FOR COMPLETION

- The printed language on the Form 6438, "Qualified Domestic Relations Order for Payment of Alimony/Maintenance" (QDRO) cannot be altered. The QDRO will be rejected by Kentucky Public Pensions Authority (KPPA) if the printed language is altered in any manner (See KRS 16.645, 61.690, 78.545, and 105 KAR 1:190).
- Information provided is to assist participants (active, inactive, and retired members) going through a divorce whose retirement account might be subject to division as marital property.
- All participants are strongly advised to seek financial, legal, or other expert advice. KPPA is not rendering legal, financial, or any other type of professional advice in these instructions and nothing in these instructions should be construed as providing legal, financial, or any other type of professional advice. KPPA cannot make a determination of the status of a participant's retirement account as marital property. The Court must decide what is marital property and how the marital property is to be divided.
- The Court, the attorneys, and the parties to the dissolution of marriage action are strongly encouraged to review the KPPA's "Summary Plan Description" to understand how a participant's retirement benefits are determined. The "Summary Plan Description" contains detailed information concerning retirement benefits and can be found on KPPA's website, kyret.ky.gov.
- If specific participant retirement account information is necessary for the Court to calculate the amount due to the alternate payee, a completed Form 6433, "Authorization for Release of Information and Request for Information for a Qualified Domestic Relations Order" must be filed with KPPA. The Form 6433 can be found on KPPA's website, kyret.ky.gov.
- This form can only be used if the participant is retired and is receiving a monthly retirement benefit.
- The participant is still required to submit a copy of the divorce decree even if the participant submits a QDRO.

SECTION BY SECTION INSTRUCTIONS

These instructions will only cover sections that require completion by the Court.

Section 2. The Court must enter the Participant's name, the Participant's KPPA member identification number (or social security number), and current mailing address.

Section 3. The Court must enter the Alternate Payee's name and current mailing address.

Section 4. The Court must mark all retirement systems to which this order applies. If a Participant has service credit in multiple retirement systems, the Court should mark only the systems affected by the QDRO.

NOTE: If the participant is not certain which retirement system the service credit is in, it is vital that the participant contact KPPA or access his/her Member Self-Service Portal to obtain the accurate retirement system information to provide to the Court.

Section 6. The Court shall enter the dollar amount or percentage of the Participant's monthly retirement benefit that is to be paid to the Alternate Payee.

Section 7. The Court must decide how the cost-of-living increase provided in KRS 61.691 and 78.5518 is to be divided. The Court may order that all of the cost-of-living adjustment be made to the Participant's monthly payment or that it be divided as provided in KRS 16.645, 61.690(9), and 78.545.

Section 8. The Court must decide how the administrative fee for filing the QDRO is to be paid. The Court may order that the fee be paid entirely by the Participant, entirely by the Alternate Payee, or divided between the parties equally.

NOTE: KPPA can only accept one check or money order for the fee, so the parties will need to determine who will submit payment with the QDRO. The fees are \$50.00 for the original QDRO and \$25.00 for an amended QDRO. **QDROs submitted without a certified check or money order payable to the Kentucky State Treasurer for the full amount owed cannot be reviewed or processed by KPPA.**

Kentucky Public Pensions Authority

Form 6438
Revised 03/2024



This Order is: New Corrected Amended Corrected Amended

COMMONWEALTH OF KENTUCKY

_____ Family/Circuit Court

Division _____

Civil Action No. _____ -CI- _____

PETITIONER

Name

vs.

RESPONDENT

Name

**QUALIFIED DOMESTIC RELATIONS ORDER
FOR PAYMENT OF ALIMONY/MAINTENANCE**

The Court finds the following facts and issues the following Order pursuant to KRS 403.190, KRS 16.645, 61.690, KRS 78.545, and 105 KAR 1:190:

1. This Order is intended to comply with and be administered and interpreted in conformity with 26 U.S.C. Sections 401(a) and 414(p), KRS 16.645, 61.690, KRS 78.545, and KRS Chapter 403.

2. The following information is provided for the Participant:

Name: _____

Kentucky Public Pensions Authority Member ID or SSN: _____

Current Mailing Address: _____

City, State, Zip Code

3. The following information is provided for the Alternate Payee:

Name: _____

Current Mailing Address: _____

City, State, Zip Code

4. The "Retirement System(s)" affected by the Order are (check the box below for each retirement system to which this Order applies):

This Order shall be processed only using the System indicated, and shall not be valid or processed if the participant does not have service credit in the System indicated.

- State Police Retirement System**
(Kentucky State Police troopers)
- County Employees Retirement System**
(City/county local governments, eligible local agencies, school boards)
- Kentucky Employees Retirement System**
(State departments, boards, state colleges and universities, employers directed by Executive Order of the Governor to participate in KERS, and quasi-governmental agencies)

5. **Obligation of Participant and Alternate Payee:** The Participant and the Alternate Payee are ordered to notify the Kentucky Public Pensions Authority (KPPA) in writing of a change in the individual's mailing address. KPPA shall not be responsible for any failure of communication or of receipt of payment caused by the failure of the Participant or the Alternate Payee to provide a current mailing address. KPPA is under no statutory or regulatory duty to attempt to find any party who does not KPPA of his/her current address and shall not attempt to locate any party who does not inform KPPA of his or her current address.

6. KPPA shall withhold \$ _____ per month from or _____ % of the Participant's monthly retirement benefit and pay that amount to the Alternate Payee as follows: *(Designate only one option.)*

for a time period of _____ months.

OR

until the Participant's or the Alternate Payee's death, whichever comes first.

OR

until the Alternate Payee's death, Participant's death, or the Alternate Payee's remarriage, whichever comes first.

7. Any cost-of-living increase provided in KRS 61.691 and 78.5518 shall be administered as follows:

Do not complete this item if the Participant has been ordered to pay the Alternate Payee a percentage of his/her monthly retirement benefit.

All to the Participant.

OR

Divided between the Participant and the Alternate Payee pursuant to KRS 16.645, 61.690(9), and 78.545.

8. The payment of the administrative fee provided for in KRS 16.645, 61.690(10), 78.545, and 105 KAR 1:190 shall be paid as follows:

All to be paid by the Participant.

OR

All to be paid by the Alternate Payee.

OR

Equally shared between the Participant and the Alternate Payee.

9. This Order applies to payments to be made after the approval of the Order for enforcement by KPPA under KRS 16.645, 61.690, 78.545, and 105 KAR 1:190.

10. The Participant is ordered to notify KPPA of the death of the Alternate Payee.

11. KPPA shall not be liable to the Participant for payments made to the Alternate Payee after the Alternate Payee's death or for other payments made to the Alternate Payee to which the Alternate Payee was not entitled.

12. The Alternate Payee is ordered to immediately return any payments made pursuant to this Order that are received by the Alternate Payee after the death of the Participant.

13. The terms of this Order can only be amended or terminated by subsequent order of this Court.

14. If the Participant's monthly retirement benefit payment is subject to more than one Order under KRS 16.645, 61.690, and 78.545, the amount paid to the Alternate Payee under this Order may be reduced based on the priority of the other Orders.

15. The Alternate Payee's right to receive a payment under this Order shall terminate upon:

a. The death of the Participant or the Alternate Payee; or

b. The termination of a benefit paid to the Participant; or

c. Subsequent Order of the Court terminating the Alternate Payee's rights.

16. Payments under this Order shall commence as provided by KRS 16.645, 61.690, and 78.545.

17. As provided in KRS 16.645, 61.690(4)(a), and 78.545, this Order does not and shall not be construed to require KPPA to take any action not authorized under state or federal law.

18. As provided in KRS 16.645, 61.690(4)(b), and 78.545, this Order does not and shall not be construed to require KPPA to provide any benefit, allowance, or other payment not authorized under state or federal law.

19. As provided in KRS 16.645, 61.690(4)(c) and (d), and 78.545, this Order does not and shall not be construed to grant the alternate payee any separate right, title, interest, or to any retirement benefit other than to the payment from the Participant's account provided under this Order.

SO ORDERED this ____ day of _____, 20 ____ .

Judge _____ Family/Circuit Court, Div. _____

(Clerk's Certification Seal)

CERTIFICATION OF SERVICE

I, Clerk of the above Court, do hereby certify that an attested copy of the foregoing has been served by mailing same to the following on this _____ day of _____, 20 ____ to:

Name: _____
Address: _____
Address: _____
City, State, Zip: _____

Name: _____
Address: _____
Address: _____
City, State, Zip: _____

Clerk _____ Circuit Court
By: _____ D.C.

HAVE SEEN AND AGREED: (Not Required)

Signature of the Participant

Signature of the Alternate Payee

Signature of Attorney for Participant

Signature of Attorney for Alternate Payee

Printed Name
of Participant:

Address:

City, State, Zip:

Phone:

Fax:

Printed Name
of Alternate Payee:

Address:

City, State, Zip:

Phone:

Fax:

MEMORANDUM

TO: Board of the Kentucky Public Pensions Authority (“Board”)

FROM: Jessica Beaubien, Policy Specialist, Non-Advocacy Division, Office of Legal Services
Carrie Bass, Staff Attorney Supervisor, Non-Advocacy Division, Office of Legal Services

DATE: March 14, 2024

RE: Board approval and authorization of KPPA staff to file an amended administrative regulation, 105 KAR 1:411, Hospital and Medical Insurance for Retired Members and Kentucky Retirement Systems Insurance Fund Trust, with the Office of the Regulations Compiler at the Legislative Research Commission (“Regulations Compiler”)

Purpose of amended administrative regulation:

Kentucky Revised Statutes 61.505(1)(g) authorizes the Board to promulgate and amend administrative regulations “on behalf of the Kentucky Retirement Systems and the County Employees Retirement System, individually or collectively” as long as the regulations are consistent with the provisions of Kentucky Revised Statutes 16.505 to 16.652, 61.510 to 61.705, 78.510 to 78.852, and 61.505. 105 KAR 1:411, Hospital and Medical Insurance for Retired Members and Kentucky Retirement Systems Insurance Fund Trust, is consistent with these provisions of the Kentucky Revised Statutes.

This administrative regulation establishes procedures for the administration of the hospital and medical insurance benefits provided by the Kentucky Retirement Systems and the County Employees Retirement System, as well as establishes eligibility requirements, necessary documentation for proof of insurance, deadlines for filing for reimbursement, and forms.

This amendment:

- Removes definitions from Section 1 that can be found in 105 KAR 1:001, the general definitions regulation applicable to all Kentucky Public Pensions Authority, Kentucky Retirement Systems, and County Employees Retirement System regulations.
- Updates the language throughout the regulation to be consistent with the language used in all Kentucky Public Pensions Authority regulations and the definitions found in 105 KAR 1:001.
- Adds details to Section 4 to indicate the difference between the dollar amount contribution rate and the percentage contribution rate that the systems pay toward a retired member’s hospital and medical insurance plan premium based on membership date or hire date.
- Adds clarifying language to Section 5 concerning the fee that recipients may be required to pay for tobacco usage or failure to complete a wellness or wellbeing promise.
- Updates Section 13 to detail how the dollar contribution reimbursement is applied for recipients with reciprocity, as well as how the reimbursement will be applied to a recipient who is on their spouses’ insurance, including in another state-administered retirement system.

Additional authorization needed for the dollar contribution reimbursement plan:

105 KAR 1:411 Section 13 details the dollar contribution reimbursement plan. Currently, reimbursement under this plan provides that recipients are reimbursed up to their monthly contribution rate, less premiums paid by an employer or other state-administered retirement system (reflected in the Dollar Contribution Reimbursement Options document as “Reimbursement Option 1”).

After receiving feedback from legislators, stakeholder groups, and recipients who have elected to participate in the dollar contribution reimbursement plan, the KPPA presented an alternate calculation option to the Ad Hoc Regulations Committee that does not reduce the monthly contribution rate by the premiums paid by an employer or other state-administered retirement system when determining the maximum amount for which a recipient can be reimbursed through the dollar contribution reimbursement plan (reflected in the Dollar Contribution Reimbursement Options document as “Reimbursement Option 2”).

The Ad Hoc Regulations Committee considered both reimbursement calculation options and recommended an alternate calculation option (“Reimbursement Option 2”) going forward. Additionally, the Committee recommended the change in the reimbursement calculation method be applied retroactive to January 1, 2023, when the dollar contribution reimbursement plan became effective. Section 13(2) has been amended to reflect these recommendations.

Staff Recommendation:

The Office of Legal Services requests that the Board review the attached materials and approve the dollar contribution reimbursement plan calculations as well as filing 105 KAR 1:411, Hospital and Medical Insurance for Retired Members and Kentucky Retirement Systems Insurance Fund Trust, with the Regulations Compiler.

List of attached materials:

1. 105 KAR 1:411, Hospital and Medical Insurance for Retired Members and Kentucky Retirement Systems Insurance Fund Trust.
2. Dollar Contribution Reimbursement Options.
3. Form 6131, Bank Draft Authorization for Direct Pay Accounts.
4. KPPA Health Plans for Medicare Eligible Persons Form.
5. Retiree Health Insurance Enrollment/Change Form.
6. Form 6240, Application for Out of State Reimbursement for Medical Insurance.
7. Form 6241, Employer Certification of Health Insurance for Health Insurance Reimbursement Plan.
8. Form 6242, Insurance Agency/Company Certification of Health Insurance for Health Insurance Reimbursement Plan.
9. Form 6256, Designation of Spouse and/or Dependent Child for Health Insurance Contributions.
10. Form 6280, Application for Dollar Contribution Reimbursement for Medical Insurance.
11. Form 6281, Employer Certification of Health Insurance for Dollar Contribution Reimbursement Plan.
12. Form 6282, Insurance Agency/Company Certification of Health Insurance for Dollar Contribution Reimbursement Plan.

DOLLAR CONTRIBUTION REIMBURSEMENT OPTIONS (2/19/2024)

Reimbursement Option 1 This is the current calculation method used. Under this option, the monthly contribution rate for the recipient is reduced by the amount any employer (participating employer or non-participating employer) or other state-administered retirement system (via the recipient’s spouse) paid for the recipient to receive health insurance coverage. The recipient can receive reimbursement of any health insurance premiums they paid up to what remains of the monthly contribution rate after the employer or state-administered retirement system payments are subtracted.

Reimbursement Option 2 Under this option, the recipient can be reimbursed for every dollar the recipient paid toward their premiums up to the recipient’s monthly contribution rate.

Calculation comparison examples:

Scenario 1			
Total cost of insurance	\$500	Reimbursement Option 1	Reimbursement Option 2
Portion paid by employer	\$250	Monthly Contribution Rate	Monthly Contribution Rate
Portion paid by employee	\$250	Less employer paid	
Monthly Contribution Rate	\$300	Remaining	
		Employee paid	Employee paid
		Reimbursed	Reimbursed
		\$50	\$250

Scenario 2			
Total cost of insurance	\$700	Reimbursement Option 1	Reimbursement Option 2
Portion paid by employer	\$300	Monthly Contribution Rate	Monthly Contribution Rate
Portion paid by employee	\$400	Less employer paid	
Monthly Contribution Rate	\$200	Remaining	
		Employee paid	Employee paid
		Reimbursed	Reimbursed
		\$0	\$200

Scenario 3			
Total cost of insurance	\$600	Reimbursement Option 1	Reimbursement Option 2
Portion paid by employer	\$200	Monthly Contribution Rate	Monthly Contribution Rate
Portion paid by employee	\$400	Less employer paid	
Monthly Contribution Rate	\$500	Remaining	
		Employee paid	Employee paid
		Reimbursed	Reimbursed
		\$300	\$400

Considerations:

- A large number of recipients will eventually be eligible for the dollar contribution reimbursement plan (all recipients eligible for health insurance benefits based on a member with a membership date on or after 7/1/2003).
- For some recipients who choose to receive health insurance coverage through an employer or another state-administered retirement system (via their spouse) and the employer or state-administered retirement system subsidizes part of the premium for health insurance coverage, there is a significant difference between the two reimbursement options.
- Reimbursement Option 2 potentially results in a greater cost to the insurance trust.

1 FINANCE AND ADMINISTRATION CABINET

2 Kentucky Public Pensions Authority

3 (Amendment)

4 105 KAR 1:411. Hospital and medical insurance for retired members and Kentucky Retirement
5 Systems Insurance Fund Trust.

6 RELATES TO: KRS 16.505, 16.576(4), 61.505(1)(g), 61.510, 61.701, 61.702, 78.510,
7 78.5536, 26 U.S.C. 105(b), 106, 115, 213(d), 42 U.S.C. 300bb-8(3), 1395y(b), Pub.L. 111-148

8 STATUTORY AUTHORITY: KRS 61.505(1)(g), 61.702, 78.5536

9 NECESSITY, FUNCTION, AND CONFORMITY: KRS 61.505(1)(g) authorizes the Kentucky
10 Public Pensions Authority to promulgate administrative regulations on behalf of the Kentucky
11 Retirement Systems and the County Employees Retirement System that are consistent with
12 KRS 16.505 to 16.652, 61.505, 61.510 to 61.705, and 78.510 to 78.852. KRS 61.702 and
13 78.5536 provide for the systems operated by the Kentucky Public Pensions Authority to offer
14 hospital and medical insurance coverage to recipients (including retired members and some
15 beneficiaries of deceased members), their spouses, and their disabled or dependent children,
16 and require the promulgation of administrative regulations concerning requirements for medical
17 insurance reimbursement programs. This administrative regulation establishes procedures for
18 the administration of the hospital and medical insurance benefits provided by the Kentucky
19 Retirement Systems and the County Employees Retirement System, as well as establishes
20 eligibility requirements, necessary documentation for proof of insurance, deadlines for filing for
21 reimbursement, and forms.

22 Section 1. Definitions.

1 ~~(1) "Agency" means: (a) Prior to April 1, 2021, the Kentucky Retirement Systems, which~~
2 ~~administered the State Police Retirement System, the Kentucky Employees Retirement System,~~
3 ~~and the County Employees Retirement System; and (b) Beginning April 1, 2021, the Kentucky~~
4 ~~Public Pensions Authority, which is authorized to carry out the day-to-day administrative needs~~
5 ~~of the Kentucky Retirement Systems (comprised of the State Police Retirement System and the~~
6 ~~Kentucky Employees Retirement System) and the County Employees Retirement System.~~

7 ~~(2) "Boards" means the Board of Trustees of the Kentucky Retirement Systems and the~~
8 ~~Board of Trustees of the County Employees Retirement System.~~

9 ~~(3) "Complete" means all required sections of a form are filled out, the form has been fully~~
10 ~~executed by the recipient or the recipient's legal representative, and all supporting~~
11 ~~documentation required by the form is included with the form.~~

12 ~~(4) "Dependent child" is defined by KRS 16.505(17) and 78.510(49).~~ (5) "Eligible spouse
13 and dependent children" means spouses and dependent children who are eligible to receive all
14 or a portion of their premiums paid for by the boards in accordance with KRS 61.702 and
15 78.5536.

16 ~~[(6) "File" means a form or document has been received at the retirement office by mail,~~
17 ~~fax, secure email, in person delivery, or via Self Service on the Web site maintained by the~~
18 ~~agency (if available).]~~

19 (2)~~[(7)]~~ "MEM" means:

20 (a) A Medicare eligible member who is retired and reemployed:

21 1. With a participating employer that offers the member a hospital and medical insurance
22 benefit; or

23 2. By a participating employer that is prevented from offering a hospital and medical benefit
24 to the member as a condition of reemployment under KRS 70.293, 95.022, or 164.952; and

1 (b) A Medicare eligible member who is retired and whose spouse meets the following
2 criteria:

3 1. The spouse is also a member;

4 2. The spouse is reemployed with a participating employer that offers the spouse a hospital
5 and medical insurance benefit, or by a participating employer that is prevented from offering a
6 hospital and medical benefit to the spouse as a condition of reemployment under KRS 70.293,
7 95.022, or 164.952; and

8 3. The spouse's hospital and medical insurance plan coverage is provided by the retired
9 member's benefits pursuant to KRS 61.702(2) and 78.5536(2).

10 ~~(3) "Months of service" is defined by KRS 61.702(1)(c) and 78.5536(1)(c). [(8) "Member" is~~
11 ~~defined by KRS 16.505(21), 61.510(8), and 78.510(8).~~

12 ~~(9) "Monthly contribution rate" means: (a) The amount determined by the boards as the~~
13 ~~maximum contribution the systems will pay toward the premium of a retired member who began~~
14 ~~participating in the systems on or before June 30, 2003; or~~

15 ~~(b) For a retired member who began participating in the system on or after July 1, 2003,~~
16 ~~the amount per month earned by the retired member based on years of service as provided in~~
17 ~~KRS 61.702(4)(e) and 78.5536(4)(e).]~~

18 ~~(4)[(10)] "Premium" means the monthly dollar cost required to provide hospital and medical~~
19 ~~insurance plan coverage for a recipient, a recipient's spouse, or a disabled or dependent child.~~

20 ~~[(11) "Provide", if used in reference to a form or other document, means the agency makes~~
21 ~~a form or document available on its Web site (if appropriate) or, upon request by a recipient or~~
22 ~~other person, by mail, fax, secure email, or via Self Service on the Web site maintained by the~~
23 ~~agency (if available).]~~

24 ~~(5)[(12)] "Qualifying event" means a change in life circumstances that:~~

1 (a) Meets the agency's requirement for a member to alter an existing hospital and medical
2 insurance plan, or sign up for a new one outside of new or open enrollment if the alteration is
3 consistent with the change; and

4 (b) Is included on the list of qualifying events provided annually to the members by the
5 agency.

6 ~~[(13) "Recipient" is defined by KRS 16.505(26), 61.510(27), and 78.510(26).~~

7 ~~(14) "Retired member" is defined by KRS 16.505(11), 61.510(24), and 78.510(23).~~

8 ~~(15) "Retirement allowance" is defined by KRS 16.505(12), 61.510(16), and 78.510(16).~~

9 ~~(16) "Retirement office" is defined by KRS 16.505(28), 61.510(31), and 78.510(29).~~

10 ~~(17) "Systems" means the State Police Retirement System, the Kentucky Employees
11 Retirement System, and the County Employees Retirement System.]~~

12 ~~(6)[(48)]~~ "Wellness" or "wellbeing promise" means an annual health assessment or
13 screening that, if completed by the due date established by the Kentucky Employees' Health
14 Plan~~[timely]~~, provides a discounted insurance rate for the following fiscal year's health insurance
15 plan premium.

16 Section 2. Trust Fund.

17 (1) Pursuant to KRS 61.701, fund assets shall be dedicated for use toward health benefits,
18 as provided in KRS 61.702 and 78.5536, and as permitted under 26 U.S.C. 105 and 106 of the
19 United States Internal Revenue Code, to retired recipients and employees of employers
20 participating in the systems. Certain dependents or beneficiaries shall be included, such as
21 qualified beneficiaries as described in 42 U.S.C. 300bb-8(3) of the United States Public Health
22 Service Act.

23 (2) The boards may adopt a trust agreement and take all action authorized by KRS
24 61.701(6).

1 Section 3. Contribution Rates.

2 (1)(a) The boards shall adopt monthly contribution rates as follows:

- 3 1. Medicare eligible coverage;
4 2. Non-Medicare eligible coverage; and
5 3. MEM coverage.

6 (b) The boards may choose to adopt a monthly contribution rate for MEM coverage that is
7 separate from the monthly contribution rate the boards adopt for Medicare and non-Medicare
8 eligible coverage, or may choose to adopt a monthly contribution rate that is the same for Non-
9 Medicare eligible coverage and MEM coverage.

10 (2) The boards shall adopt a contribution plan for each monthly contribution rate in
11 subsection (1) of this section.

12 ~~[(3) The boards may adopt separate contribution rates for:~~

13 ~~(a) Tobacco and non-tobacco users; and~~

14 ~~(b) Wellness or wellbeing promise completion and incompleion.]~~

15 Section 4. Payments by the Boards.

16 (1)(a) The monthly contribution rate paid by the boards towards premiums for a recipient or
17 eligible spouse or dependent child shall not exceed the monthly contribution rate to which the
18 recipient is entitled under KRS 61.702 and 78.5536.

19 (b) The actual amount the systems will pay toward a retired member's hospital and medical
20 insurance plan premium, or his or her eligible spouse and dependent children's hospital and
21 medical insurance plan premium, is dependent on the membership date of the member.

22 1. Except as provided in subparagraph 3. of this paragraph, if the membership date is prior
23 to July 1, 2003, the systems will pay a percentage of the contribution rate toward the hospital

1 and medical insurance plan premiums in accordance with KRS 61.702(4)(b)-(d) and 78.5536(b)-
2 (d).

3 2. Except as provided in subparagraph 3. of this paragraph, if the membership date is on
4 or after July 1, 2003, the systems will pay a dollar amount of the contribution rate toward hospital
5 and medical insurance plan premiums in accordance with KRS 61.702(4)(e) and 78.5536(4)(e).

6 3. For a member with a hire date that began July 1, 2003 through July 31, 2004, his or her
7 hire date shall be used to determine if the hospital and medical insurance plan premiums are
8 paid as a percentage of the single premium contribution rate as prescribed in subparagraph 1.
9 of this paragraph, or as a dollar amount of the contribution rate as prescribed in subparagraph
10 2. of this paragraph.

11 (2) For a retired member who retired based on reciprocity with any other state-administered
12 retirement system, the boards shall not pay more than a portion of the single monthly contribution
13 rate for the hospital and medical insurance plan chosen by the retired member based on the
14 retired member's service credit with the systems.

15 (3)(a) A retired member who is not Medicare eligible or is a MEM may cross-reference
16 health insurance coverage with a spouse enrolled in the same hospital and medical insurance
17 plan.

18 (b) A retired member identified in paragraph (a) of this subsection who has hazardous
19 service and a membership date prior to July 1, 2003 may be able to use any unused portion of
20 the monthly contribution rate the retired member is entitled to receive toward the premium cost
21 attributable to the spouse, if the spouse's portion of the premium is not fully paid by the boards
22 pursuant to KRS 61.702 and 78.5536.

23 (4) Pursuant to KRS 61.702(4)(d), 61.702(4)(e)5., 78.5536(4)(d), and 78.5536(4)(e)5.,
24 funds from the insurance trust fund or the 401(h) accounts provided for in KRS 61.702(3)(b) and

1 78.5536(3)(b) shall be used to pay the determined[a] percentage of the monthly contribution rate
2 for family coverage for eligible spouses and dependent children[~~as defined in KRS 16.505(17)~~
3 ~~and 78.510(49)~~].

4 (5)(a) Members not eligible for Medicare who began participation in the system on or after
5 July 1, 2003 and have accrued an additional full year of service as a participating employee
6 beyond his or her career threshold may receive an additional five (5) dollar contribution toward
7 monthly hospital and medical insurance premiums in accordance with KRS 61.702(4)(e)6.b. and
8 78.5536(4)(e)6.b.

9 (b)1. If a member who is eligible for an additional five (5) dollar contribution pursuant to
10 paragraph (a) of this subsection has service in multiple systems operated by the agency, each
11 system in which the member participates that meets the requirements of KRS 61.702(4)(e)6.b.iii.
12 and 78.5536(4)(e)6.b.iii shall pay a portion of the additional five (5) dollar contribution based on
13 the percentage of the member's service in each system.

14 2. If a member who is eligible for an additional five (5) dollar contribution pursuant to
15 paragraph (a) of this subsection has service in multiple systems operated by the agency, and
16 not all of the systems in which the member participates meet the requirements of KRS
17 61.702(4)(e)6.b.iii. and 78.5536(4)(e)6.b.iii, only those systems that meet the requirements of
18 KRS 61.702(4)(e)6.b.iii. and 78.5536(4)(e)6.b.iii shall pay a portion of the additional five (5) dollar
19 contribution based on the percentage of the member's service in each system.

20 Section 5. Premiums Paid by Recipient.

21 (1) A recipient may be charged one or more of the following monthly fees related to his or
22 her hospital and medical insurance coverage:

23 (a) Tobacco user fee; and

24 (b) Wellness or wellbeing promise incompleteness fee.

1 (2) Any premium amount or fee that is not paid or payable by the insurance trust fund
2 established under KRS 61.701 or a 401(h) account in accordance KRS 61.702 and 78.5536
3 shall be deducted from the monthly retirement allowance of the recipient.

4 (3)(a)~~(2)(a)~~ If the amount of a premium or fee is not fully paid by the insurance trust fund
5 established under KRS 61.701, a 401(h) account, and the recipient's monthly retirement
6 allowance, then the recipient shall pay the balance of the premium monthly by electronic transfer
7 of funds by completing and filing a valid~~complete~~ Form 6131, Bank Draft Authorization for Direct
8 Pay Accounts~~[, at the retirement office]~~.

9 (b) If a valid~~complete~~ Form 6131, Bank Draft Authorization for Direct Pay Accounts, is
10 required and is not filed~~[at the retirement office]~~, then the recipient, the recipient's spouse, and
11 any disabled or dependent children shall not be enrolled in a hospital and medical insurance
12 plan established pursuant to KRS 61.702 and 78.5536.

13 (c)1. If the electronic transfer of funds based on a valid~~complete~~ Form 6131, Bank Draft
14 Authorization for Direct Pay Accounts,~~[on file at the retirement office]~~ fails, then the agency shall
15 provide an invoice to the recipient.

16 2. If a recipient fails to remit the balance of the premium or fee by the date provided on the
17 invoice, then the enrollment of the recipient, the recipient's spouse, and any disabled or
18 dependent children in the hospital and medical insurance plan shall be cancelled the month after
19 the last month the recipient paid the premium.

20 (d) If the hospital and medical insurance plan coverage of a recipient, the recipient's
21 spouse, or any disabled or dependent children is cancelled pursuant to this subsection, the
22 recipient shall not be eligible to enroll in a hospital and medical insurance plan established
23 pursuant to KRS 61.702 and 78.5536 until the next open enrollment period for hospital and
24 medical insurance plan coverage.

1 Section 6. Eligibility to Participate in Hospital and Medical Insurance Plans.

2 (1) A person shall not be eligible to participate in the hospital and medical insurance plans
3 established pursuant to KRS 61.702 and 78.5536 until the person is a recipient of a monthly
4 retirement allowance, except as provided in KRS 16.576(4).

5 (2) A person who retires under disability retirement shall not be eligible to participate in the
6 hospital and medical insurance plans established pursuant to KRS 61.702 and 78.5536 until the
7 month the person receives his or her first monthly retirement allowance payment.

8 (3) A recipient's spouse, disabled child, or dependent child shall not be eligible to participate
9 in the hospital and medical insurance plans established pursuant to KRS 61.702 and 78.5536
10 unless the recipient is participating in the hospital and medical insurance plans established
11 pursuant to KRS 61.702 and 78.5536.

12 (4) An alternate payee shall not be eligible for participation in the hospital and medical
13 insurance plans established pursuant to KRS 61.702 and 78.5536.

14 Section 7. Participation in a Hospital and Medical Insurance Plan.

15 (1) A recipient, spouse, or disabled or dependent child who is Medicare eligible, except
16 individuals identified in subsection (2) of this section, shall participate in the hospital and medical
17 insurance plan established for Medicare eligible recipients pursuant to KRS 61.702 and 78.5536.

18 (2) MEMs, and spouses of MEMs and disabled or dependent children of MEMs who are
19 Medicare eligible, shall participate in the group hospital and medical insurance plan established
20 for MEMs pursuant to KRS 61.702(2)(b)3.b. and 78.5536(2)(b)3.b..

21 (3) A recipient, spouse, or disabled or dependent child who is not Medicare eligible shall
22 participate in a non-Medicare eligible group hospital and medical insurance plan established
23 pursuant to KRS 61.702 and 78.5536.

1 (4) If a recipient, spouse, or disabled or dependent child is eligible for Medicare but the
2 other persons enrolled in a group hospital and medical insurance plan are not, then the recipient,
3 spouse, or disabled or dependent child who is not eligible for Medicare may continue to
4 participate in the non-Medicare eligible group hospital and medical insurance plan established
5 pursuant to KRS 61.702 and 78.5536.

6 (5) Members identified in subsections (1) through (4) of this section may waive enrollment
7 in the hospital and medical insurance plan by filing:

8 (a) A completed KPPA Health Plans for Medicare Eligible Persons form, for Medicare
9 eligible recipients; or

10 (b) A completed Retiree Health Insurance Enrollment/Change Form, for MEMs and non-
11 Medicare eligible recipients.

12 (6) Members identified in subsections (1) through (4) of this section who do not enroll in or
13 waive the hospital and medical insurance plan shall be automatically enrolled in an appropriate
14 default plan in accordance with Section 9 of this administrative regulation.

15 Section 8. Required Forms.

16 (1) If the boards use the group hospital and medical insurance provided by the Kentucky
17 Department of Employee Insurance to provide health insurance coverage for its non-Medicare
18 eligible recipients, spouses, disabled or dependent children, and MEMs, then the agency shall
19 provide these recipients and MEMs with the Retiree Health Insurance Enrollment/Change Form,
20 required for enrollment, waiver, or changes to the group hospital and medical insurance plan.

21 (2) On behalf of the boards, the agency shall arrange hospital and medical insurance
22 coverage for Medicare eligible recipients, spouses, and disabled or dependent children, except
23 MEMs. The agency shall provide these recipients with the KPPA Health Plans for Medicare

1 Eligible Persons form, required for enrollment, waiver, or changes to the hospital and medical
2 insurance plans.

3 (3) The agency shall provide the Form 6256, Designation of Spouse and/or Dependent
4 Child for Health Insurance Contributions, for recipients to complete to receive health insurance
5 contributions toward an eligible spouse and dependent children who are between the ages of
6 eighteen (18) and twenty-two (22).

7 Section 9. Default Plans.

8 (1) The boards shall adopt a default plan for new retired members upon initial enrollment,
9 and for recipients who do not file a complete insurance enrollment form during annual open
10 enrollment, if required.

11 (2) The boards shall adopt a default plan for retired members and recipients who are
12 Medicare eligible, and a default plan for retired members and recipients who are non-Medicare
13 eligible and recipients who are subject to 42 U.S.C. 1395y.

14 Section 10. Initial and Annual Enrollment and Qualifying Events.

15 (1)(a) The recipient shall complete and file valid~~complete~~ insurance enrollment forms as
16 described in Section 8 of this administrative regulation~~[at the retirement office]~~ by the last day of
17 the month the initial retirement allowance is paid.

18 (b) If the recipient fails to file the valid~~complete~~ insurance enrollment forms as required by
19 paragraph (a) of this subsection, the retired member shall be automatically enrolled in the
20 appropriate default plan adopted by the boards as described in Section 9 of this administrative
21 regulation.

22 (c) If the recipient identified in paragraph (a) of this subsection files the
23 valid~~completed~~ insurance enrollment forms as described in Section 8 of this administrative
24 regulation by the last day of the month in which he or she receives his or her initial retirement

1 allowance payment, the retired member shall be enrolled in the selection indicated on the form
2 effective the first day of the following month.

3 (2) If a recipient has a qualifying event, the recipient shall complete and file the
4 valid[complete] insurance enrollment forms as described in Section 8(1) or (2) of this
5 administrative regulation[at the retirement office] within the time period prescribed by state and
6 federal law and the health insurance plan documents.

7 (3)(a) If enrollment is mandatory:

8 1. The recipient shall complete and file the valid[complete] insurance enrollment forms as
9 described in Section 8 of this administrative regulation[at the retirement office] by the last day of
10 the month of the annual open enrollment period.

11 2. If the recipient fails to file the complete insurance enrollment forms as required by
12 subparagraph 1. of this paragraph, the recipient shall be automatically enrolled in the default
13 plan adopted by the boards as described in Section 9 of this administrative regulation.

14 (b) If enrollment is not mandatory:

15 1. The recipient may complete and file the valid[complete] insurance enrollment forms as
16 described in Section 8 of this administrative regulation[at the retirement office] by the last day of
17 the month of the annual open enrollment period.

18 2. If the recipient does not file the valid[complete] insurance enrollment forms as required
19 by subparagraph 1. of this paragraph, the recipient, and the recipient's spouse and disabled or
20 dependent children as applicable, shall remain on the same plan with the same level of coverage
21 as the previous plan year.

22 (4)(a)1. In order to receive health insurance contributions toward an eligible spouse or a
23 dependent child who is between the ages of eighteen (18) and twenty-two (22), the recipient
24 shall complete and file a valid[complete] Form 6256, Designation of Spouse and/or Dependent

1 Child for Health Insurance Contributions, by the end of day on November 30th of the calendar
2 year prior to the calendar year in which coverage is effective, regardless of whether enrollment
3 is mandatory or not mandatory.

4 2. If a qualifying event results in a new eligible spouse or dependent child, in order to receive
5 health insurance contributions toward the eligible spouse or a dependent child who is between
6 the ages of eighteen (18) and twenty-two (22), the recipient shall complete and file a
7 valid~~complete~~ Form 6256, Designation of Spouse and/or Dependent Child for Health Insurance
8 Contributions.

9 (b)1. If the recipient does not file a valid~~complete~~ Form 6256, Designation of Spouse
10 and/or Dependent Child for Health Insurance Contributions, in accordance with paragraph (a) of
11 this subsection, health insurance contributions shall not be paid toward the premiums for an
12 eligible spouse or dependent children unless a complete Form 6256 is~~at the retirement office~~
13 in the calendar year in which coverage is in effect.

14 2. If the recipient files a valid~~complete~~ Form 6256, Designation of Spouse and/or
15 Dependent Child for Health Insurance Contributions, between December 1 and December 31 of
16 the calendar year prior to the calendar year in which coverage is effective, then health insurance
17 contributions may be paid for an eligible spouse or a dependent child who is between the ages
18 of eighteen (18) and twenty-two (22) as of January of the calendar year in which coverage is
19 effective. If the health insurance contributions are not paid for an eligible spouse or a dependent
20 child as of January of the calendar year in which coverage is effective, then health insurance
21 contributions shall be paid starting in February of the calendar year in which coverage is effective
22 and the recipient shall also be reimbursed for the January health insurance contributions for the
23 eligible spouse or dependent child.

1 3. If the recipient files a valid~~[complete]~~ Form 6256, Designation of Spouse and/or
2 Dependent Child for Health Insurance Contributions, prior to December 31 of the calendar year
3 in which coverage is in effect, health insurance contributions shall be paid toward premiums for
4 an eligible spouse or a dependent child who is between the ages of eighteen (18) and twenty-
5 two (22) in any month in the calendar year in which coverage is effective after the valid Form
6 6256 is filed~~[at the retirement office]~~. If a valid~~[complete]~~ Form 6256 is filed~~[at the retirement~~
7 ~~office]~~ prior to December 31 of the calendar year in which coverage is in effect, the recipient
8 shall also be reimbursed for up to three (3) months of health insurance contributions for the
9 eligible spouse and dependent children.

10 Section 11. Changes in Spouse and Disabled or Dependent Child Eligibility.

11 (1) Recipients, spouses, and disabled or dependent children shall notify the agency of any
12 change that may affect the eligibility of the spouse, disabled child, or dependent child to enroll
13 in a hospital and medical insurance plan offered by the agency or the eligibility of the spouse or
14 dependent child to have all or a portion of their premiums paid for by the boards in accordance
15 with KRS 61.702 and 78.5536.

16 (2)(a) The recipient shall repay any premiums that were paid by the boards after the spouse
17 or dependent child ceased to be eligible to have all or portion of their premiums paid in
18 accordance with KRS 61.702 and 78.5536.

19 (b) If the agency is unable to recover from the recipient the full amount of premiums paid in
20 accordance with paragraph (a) of this subsection, the agency may withhold any remaining
21 amount from the recipient's monthly retirement allowance payment.

22 (c) If the agency is not able to recover the full amount of the premiums paid in accordance
23 with paragraphs (a) and (b) of this subsection, the agency may recover any remaining amount
24 from the spouse or dependent child.

1 Section 12. Medical Insurance Reimbursement Plan for Recipients Living Outside of
2 Kentucky.

3 (1) A recipient may participate in the medical insurance reimbursement plan pursuant to
4 KRS 61.702(6) and 78.5536(6) if the recipient lives in an area outside of the coverage of the
5 group hospital and medical insurance plans offered by the agency.

6 (2) The medical insurance reimbursement plan shall be available in any month the recipient:

7 (a) Resides outside of Kentucky;

8 (b) Is not eligible for the same level of hospital and medical benefits as recipients who
9 resided inside of Kentucky with the same Medicare status; and

10 (c) Has paid hospital and medical insurance plan premiums capable of being reimbursed.

11 (3) Recipients eligible to participate in the medical insurance reimbursement plan shall be
12 reimbursed up to the applicable monthly contribution rate for premiums paid for hospital and
13 medical coverage less any premiums paid by the recipient's employer.

14 (4)(a) In order to receive the applicable reimbursement, an eligible recipient shall complete
15 and file a valid Form 6240, Application for Out of State Reimbursement for Medical Insurance,
16 and as applicable a valid Form 6256, Designation of Spouse and/or Dependent Child for Health
17 Insurance Contributions, ~~[at the retirement office]~~ with one (1) or more of the following as proof
18 of coverage and payment of premiums for hospital and medical insurance that covers the entire
19 time period for the requested reimbursement:

20 1. A valid Form 6241, Employer Certification of Health Insurance for Health Insurance
21 Reimbursement Plan, completed by the employer;

22 2. A valid Form 6242, Insurance Agency/Company Certification of Health Insurance for
23 Health Insurance Reimbursement Plan, completed by the insurance agency or company;

1 3. A signed statement from the employer listing individuals covered, dates of hospital and
2 medical insurance coverage, amount of premiums deducted from wages, and the cost of the
3 single coverage; or

4 4. A signed statement or invoice from the insurance company listing individuals covered,
5 the dates and cost of single hospital and medical insurance coverage, along with proof of
6 payment such as a receipt or bank statement clearly indicating payment for the statement or
7 invoice provided.

8 (b)1. If any provided documentation is deemed insufficient by the agency, the agency may
9 request additional proof of medical and hospital insurance coverage or payment.

10 2. The agency may verify the recipient's eligibility for reimbursement for hospital and
11 medical insurance by requesting verification of coverage and payments directly from the
12 insurance company indicated on the Form 6240, Application for Out of State Reimbursement for
13 Medical Insurance.

14 (5) An eligible recipient may file for reimbursement quarterly each calendar year in
15 accordance with subsection (4) of this section.

16 (6) If the eligible recipient files for reimbursement in accordance with subsection (4) of this
17 section, the eligible recipient shall be reimbursed on the following schedule:

18 (a) In February, if all documentation is filed~~[at the retirement office]~~ by January 20;

19 (b) In May, if all documentation is filed~~[at the retirement office]~~ by April 20;

20 (c) In August, if all documentation is filed~~[at the retirement office]~~ by July 20; or

21 (d) In November, if all documentation is filed~~[at the retirement office]~~ by October 20.

22 (7) The agency shall not reimburse an eligible recipient for premiums for a calendar year in
23 which the eligible recipient failed to file a request for reimbursement in accordance with
24 subsection (4) of this section by March 20 of the following calendar year.

1 (8)(a) If a recipient receives a payment from the agency that does not qualify as a premium
2 reimbursement, the recipient shall return the payment to the agency at the retirement office.

3 (b) If the recipient fails to return the payment, the agency may withhold the payment from
4 the recipient's monthly retirement allowance payment.

5 Section 13. Dollar Contribution Medical Insurance Reimbursement Plan for Recipients
6 Hired on or after July 1, 2003.

7 (1)(a) Except as provided in paragraph (b) of this subsection, beginning~~Beginning~~ January
8 1, 2023, a recipient with a hire date on or after July 1, 2003 may participate in the hospital and
9 medical insurance dollar contribution reimbursement plan pursuant to KRS 61.702(6) and
10 78.5536(6), if the recipient chooses to purchase a hospital and medical insurance plan not
11 provided by the systems.

12 (b) A recipient who retired with reciprocity with another state-administered retirement
13 system in accordance with KRS 61.680 and 78.545 shall not be eligible for the hospital and
14 medical insurance dollar contribution reimbursement plan provided by KRS 61.702(6) and
15 78.6636(6) if the recipient elects to receive hospital and medical insurance coverage through
16 another state-administered retirement system. The systems shall pay a pro rata share of the
17 recipient's premium for hospital and medical insurance coverage in accordance with KRS 6.577,
18 21.427, and 105 KAR 1:020.

19 (2)(a) Recipients eligible to participate in the dollar contribution medical insurance
20 reimbursement plan shall be reimbursed up to the applicable monthly contribution rate for
21 premiums paid for the cost of single hospital and medical insurance coverage.~~[less any~~
22 ~~premiums paid by the recipient's employer]~~

23 (b)1. The reimbursement detailed in this subsection shall be retroactive to January 1, 2023.

1 2. A recipient who previously received reimbursement that was reduced based on
2 premiums paid by the recipient's employer or who was denied reimbursement solely based on
3 premiums paid by the recipient's employer shall be reimbursed for an amount equal to the
4 difference between what is owed to the recipient under this subsection and what was previously
5 paid to the recipient.

6 (3)(a) In order to receive the applicable reimbursement, an eligible recipient shall complete
7 and file a valid Form 6280, Application for Dollar Contribution Reimbursement for Medical
8 Insurance, ~~[at the retirement office]~~ with one (1) or more of the following as proof of payment of
9 premiums for hospital and medical insurance coverage that covers the entire time period for the
10 requested reimbursement:

11 1. A valid Form 6281, Employer Certification of Health Insurance for Dollar Contribution
12 Reimbursement Plan, completed by the employer;

13 2. A valid Form 6282, Insurance Agency/Company Certification of Health Insurance for
14 Dollar Contribution Reimbursement Plan, completed by the insurance agency or company;

15 3. A signed statement from the employer or state-administered retirement system listing
16 individuals covered, dates of hospital and medical insurance coverage, amount of premiums
17 deducted from wages, and the cost of the single coverage; or

18 4. A signed statement or invoice from the insurance company listing the individuals
19 covered, dates, and cost of single hospital and medical insurance coverage; along with proof of
20 payment such as a receipt or bank statement clearly indicating payment for the statement or
21 invoice provided.

22 (b)1. If any provided documentation is deemed insufficient by the agency, the agency may
23 request additional proof of medical and hospital insurance coverage or payment.

1 2. The agency may verify the recipient's eligibility for reimbursement for hospital and
2 medical insurance by requesting verification of coverage and payments directly from the
3 insurance company indicated on the Form 6280, Application for Dollar Contribution
4 Reimbursement for Medical Insurance.

5 (4) An eligible recipient may file for reimbursement in accordance with subsection (3) of this
6 section, quarterly each calendar year.

7 (5) If the eligible recipient files a request for reimbursement in accordance with subsection
8 (3) of this section, the eligible recipient shall be reimbursed on the following schedule:

9 (a) In February, if all documentation is filed~~[at the retirement office]~~ by January 20;

10 (b) In May, if all documentation is filed~~[at the retirement office]~~ by April 20;

11 (c) In August, if all documentation is filed~~[at the retirement office]~~ by July 20; or

12 (d) In November, if all documentation is filed~~[at the retirement office]~~ by October 20.

13 (6) The agency shall not reimburse an eligible recipient for premiums for a calendar year in
14 which the eligible recipient failed to file a request for reimbursement in accordance with
15 subsection (3) of this section by March 20 of the following calendar year.

16 (7)(a) If a recipient receives a payment from the agency that does not qualify as a premium
17 reimbursement, the recipient shall return the payment to the agency at the retirement office.

18 (b) If the recipient fails to return the payment, the agency may withhold the payment from
19 the recipient's monthly retirement allowance payment.

20 Section 14. Incorporation by Reference.

21 (1) The following material is incorporated by reference:

22 (a) Form 6131, "Bank Draft Authorization for Direct Pay Accounts", April 2021;

23 (b) "KPPA Health Plans for Medicare Eligible Persons", September 2022;

24 (c) "Retiree Health Insurance Enrollment/Change Form", September 2022;

1 (d) Form 6240, "Application for Out of State Reimbursement for Medical Insurance,"
2 September 2022;

3 (e) Form 6241, "Employer Certification of Health Insurance for Health Insurance
4 Reimbursement Plan", September 2022;

5 (f) Form 6242, "Insurance Agency/Company Certification of Health Insurance for Health
6 Insurance Reimbursement Plan", September 2022;

7 (g) Form 6256, "Designation of Spouse and/or Dependent Child for Health Insurance
8 Contributions", September 2022;

9 (h) Form 6280, "Application for Dollar Contribution Reimbursement for Medical Insurance",
10 September 2023[~~2022~~];

11 (i) Form 6281, "Employer Certification of Health Insurance for Dollar Contribution
12 Reimbursement Plan", June 2024[~~September 2022~~]; and

13 (j) Form 6282, "Insurance Agency/Company Certification of Health Insurance for Dollar
14 Contribution Reimbursement Plan", September 2022.

15 (2) This material may be inspected, copied, or obtained, subject to applicable copyright law,
16 at the Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, Kentucky 40601,
17 Monday through Friday, 8 a.m. to 4:30 p.m., or on the agency's Web site at kyret.ky.gov.

18 (49 Ky.R. 1203, 1633, 1750; eff. 5-30-2023.)

APPROVED:

DAVID L. EAGER,
EXECUTIVE DIRECTOR
KENTUCKY PUBLIC PENSIONS AUTHORITY

DATE

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing to allow for public comment on this administrative regulation shall be held on Tuesday, June 25, 2024, at 10:00 a.m. Eastern Time at the Kentucky Public Pensions Authority (KPPA), 1270 Louisville Road, Frankfort, Kentucky 40601. Individuals interested in presenting a public comment at this hearing shall notify this agency in writing no later than five workdays prior to the hearing of their intent to attend. If no notification of intent to attend the hearing was received by that date, the hearing may be cancelled. A transcript of the public hearing will not be made unless a written request for a transcript is made.

If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until June 30, 2024. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

KPPA shall file a response with the Regulations Compiler to any public comments received, whether at the public comment hearing or in writing, via a Statement of Consideration no later than the 15th day of the month following the end of the public comment period, or upon filing a written request for extension, no later than the 15th day of the second month following the end of the public comment period.

CONTACT PERSON: Jessica Beaubien, Policy Specialist, Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601, email Legal.Non-Advocacy@kyret.ky.gov, telephone (502) 696-8800 ext. 8570, facsimile (502) 696-8615.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Regulation number: 105 KAR 1:411
Contact person: Jessica Beaubien
Phone number: 502-696-8800 ext. 8570
Email: Legal.Non-Advocacy@kyret.ky.gov

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes procedures for the administration of the health and hospital insurance benefits provided by the Kentucky Retirement Systems and the County Employees Retirement System, as well as establishes eligibility requirements, necessary documentation for proof of insurance, deadlines for filing for reimbursement, and forms.

(b) The necessity of this administrative regulation: This administrative regulation is necessary to establish procedures for the administration of the health and hospital insurance benefits provided by the Kentucky Retirement Systems and the County Employees Retirement System, as well as establishes eligibility requirements, necessary documentation for proof of insurance, and forms. In addition, this administrative regulation satisfies the requirements in KRS 61.702(6) and 78.5536(6) to promulgate an administrative regulation to establish medical insurance reimbursement programs for members who began participating in the system on or after July 1, 2003 and purchase their own hospital and medical insurance, and for retirees who are not eligible for the same level of hospital and medical benefits as recipients living in Kentucky.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 61.505(1)(g) authorizes the Kentucky Public Pensions Authority to promulgate administrative regulations on behalf of the Kentucky Retirement Systems and the County Employees Retirement System that are consistent with KRS 61.510 to 61.705, 16.505 to 16.652, and 78.510 to 78.852. KRS 61.702 and 78.5536 provide for the systems operated by the Kentucky Public Pensions Authority to offer hospital and medical insurance coverage to recipients (including retired members and some beneficiaries of deceased members), their spouses, and their disabled or dependent children, this administrative regulation conforms to the authorizing statute by establishing procedures for the administration of the health and hospital insurance benefits by the systems. Additionally, this administrative regulation satisfies the requirements in KRS 61.702(6) and 78.5536(6) to promulgate an administrative regulation to establish medical insurance reimbursement programs for members who began participating in the system on or after July 1, 2003 and purchase their own hospital and medical insurance, and for retirees who are not eligible for the same level of hospital and medical benefits as recipients living in Kentucky.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation assists in the effective administration of the statutes by establishing procedures for the administration of the health and hospital insurance benefits provided by the Kentucky Retirement Systems and the County Employees Retirement System, as well as establishes eligibility requirements, necessary documentation for proof of insurance, deadlines for filing for reimbursement, and forms in accordance with KRS 61.702 and 78.5536.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment updates language to be uniform with all Kentucky Public Pensions Authority regulations, and with the definitions found in 105 KAR 1:001. It also updates the regulation to add details on the difference in the percentage payment versus the dollar payment towards hospital and medical insurance premiums based on membership date. Additionally, it provides details of eligibility for the dollar contribution reimbursement for recipients with reciprocity with another state-administered retirement system.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to ensure the effective administration of KRS 61.702 and 78.5536.

(c) How the amendment conforms to the content of the authorizing statutes: This amendment conforms to the authorizing statute by providing additional details in the procedures for the administration of the health and hospital insurance benefits by the systems.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will assist in the effective administration of the statutes by updating language to be uniform with all Kentucky Public Pensions Authority regulations, and with the definitions found in 105 KAR 1:001. It will also assist by updating the regulation to add details on the difference in the percentage payment versus the dollar payment towards hospital and medical insurance premiums based on membership date. Additionally, the amendment is adding details of eligibility for the dollar contribution reimbursement for recipients with reciprocity with another state-administered retirement system.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: One (1) entity that provides day-to-day operations for three (3) public pensions systems: Kentucky Public Pensions Authority (the public pension systems are the Kentucky Employees Retirement System, the County Employees Retirement System, and the State Police Retirement System). Potentially, as many as 421,609 individuals who are members of the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System, and the spouses, disabled or dependent children, and beneficiaries of these members.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Regulated entities will be minimally impacted by these changes as this administrative regulation is already being administered as written.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): The cost of compliance with this administrative regulation should be negligible, as this administrative regulation is already being administered as written.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The benefits should be negligible, as this administrative regulation is already being administered as written.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: The costs associated with the implementation of this amendment should be negligible, as this administrative regulation is already being administered as written.

(b) On a continuing basis: The continuing costs associated with this amendment should be negligible.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Administrative expenses of the Kentucky Public Pensions Authority are paid from the Retirement Allowance Account (trust and agency funds).

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: There is no increase in fees or funding required. Please be advised that the tobacco usage and wellness or wellbeing promise incompleteness fees in Section 5 are not set by the Kentucky Public Pensions Authority or any of the systems for which it provides day-to-day operations; instead, these fees may be established by a vendor that provides group hospital and medical insurance plan coverage for Medicare-eligible recipients and/or the Kentucky Employees Health Plan. See KRS 61.702(2)-(3), 78.5536(2)-(3).

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This administrative regulation does not establish any fees or directly or indirectly increase any fees. Please be advised that the tobacco usage and wellness or wellbeing promise incompleteness fees in Section 5 are not set by the Kentucky Public Pensions Authority or any of the systems for which it provides day-to-day operations; instead, these fees may be established by a vendor that provides group hospital and medical insurance plan coverage for Medicare-eligible recipients and/or the Kentucky Employees Health Plan. See KRS 61.702(2)-(3), 78.5536(2)-(3).

(9) TIERING: Is tiering applied? (Explain why or why not) Tiering is not applied. All regulated entities are subject to the same processes and procedures.

FISCAL NOTE

Regulation number: 105 KAR 1:411
Contact person: Jessica Beaubien
Phone number: 502-696-8800 ext. 8570
Email: Legal.Non-Advocacy@kyret.ky.gov

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? This administrative regulation impacts the Kentucky Public Pensions Authority and the three systems for which it provides day-to-day operations (the County Employees Retirement System, the Kentucky Employees Retirement System, and the State Police Retirement System).

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 61.505(1)(g), 61.702, 78.5536.

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. This administrative regulation will not significantly affect expenditures or revenues of a state or local government agency.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? The cost to Kentucky Public Pensions Authority to administer this administrative regulation should be negligible because this administrative regulation is already being administered as written.

(d) How much will it cost to administer this program for subsequent years? The cost to Kentucky Public Pensions Authority to administer this administrative regulation should be negligible because this administrative regulation is already being administered as written.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-): None.

Expenditures (+/-): Negligible.

Other Explanation: The fiscal impact of this administrative regulation should be negligible because this administrative regulation is already being administered as written.

(4) Estimate the effect of this administrative regulation on the expenditures and cost savings of regulated entities for the first full year the administrative regulation is to be in effect.

(a) How much cost savings will this administrative regulation generate for the regulated entities for the first year? None.

(b) How much cost savings will this administrative regulation generate for the regulated entities for subsequent years? None.

(c) How much will it cost the regulated entities for the first year? Unknown.

(d) How much will it cost the regulated entities for subsequent years? Unknown.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Cost Savings(+/-): None.

Expenditures (+/-): Unknown.

Other Explanation: The fiscal impact of this administrative regulation should be negligible because this administrative regulation is already being administered as written.

(5) Explain whether this administrative regulation will have a major economic impact, as defined below. *"Major economic impact" means an overall negative or adverse economic impact from an administrative regulation of five hundred thousand dollars (\$500,000) or more on state or local government or regulated entities, in aggregate, as determined by the promulgating administrative bodies. [KRS 13A.010(13)].* This administrative regulation will not have a "major economic impact" because this administrative regulation is already being administered as written.

SUMMARY OF MATERIAL INCORPORATED BY REFERENCE

The Form 6131, Bank Draft Authorization for Direct Pay Accounts, is a two (2) page form that retirees from the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System can use to authorize the withdrawal of the balance of his or her monthly health insurance premium directly from his or her account at a financial institution. No change has been made to this material.

The Form 6200, KPPA Health Plans for Medicare Eligible Persons, is a three (3) page form that Medicare eligible retirees from the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System can use to enroll, dis-enroll, or waive coverage through the health care plans offered by the Kentucky Public Pensions Authority. No change has been made to this material.

The Form 6200 Retiree Health Insurance Enrollment/Change Form is a three (3) page form that Non-Medicare eligible retirees and MEMs from the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System can use to enroll, dis-enroll, or waive coverage through the health care plans offered by the Kentucky Public Pensions Authority. No change has been made to this material.

The Form 6256, Designation of Spouse and/or Dependent Child for Health Insurance Contributions, is a two (2) page form that retirees from the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement system can use to establish health insurance contributions for any eligible spouse or dependents. No change has been made to this material.

The Form 6240, Application for Out of State Reimbursement for Medical Insurance, is a two (2) page form that retirees from the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System who reside in another state can use to request reimbursement for health insurance premiums. No change has been made to this material.

The Form 6241, Employer Certification of Health Insurance for Health Insurance Reimbursement Plan, is a two (2) page form that retirees from the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System who reside in another state can use to have his or her employer verify the health insurance coverage and premiums paid. No change has been made to this material.

The Form 6242, Insurance Agency/Company Certification of Health Insurance for Health Insurance Reimbursement Plan is a two (2) page form that retirees from the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System who reside in another state can use to have his or her insurance agency/company verify the health insurance coverage and premiums paid. No change has been made to this material.

The Form 6280, Application for Dollar Contribution Reimbursement for Medical Insurance, is a two (2) page form that retirees from the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System can use to request

reimbursement for health insurance premiums under the Dollar Contribution Reimbursement Plan. No change has been made to this material.

The Form 6281, Employer Certification of Health Insurance for Dollar Contribution Reimbursement Plan, is a two (2) page form that retirees from the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System can use to have his or her employer verify the health insurance coverage and premiums paid. This form has been updated to remove the details on what the employer pays for health insurance coverage.

The Form 6282, Insurance Agency/Company Certification of Health Insurance for Dollar Contribution Reimbursement Plan is a two (2) page form that retirees from the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System can use to have his or her insurance agency/company verify the health insurance coverage and premiums paid. No change has been made to this material.



Form 6131
Revised 04/2021

Bank Draft Authorization for Direct Pay Accounts

Recipient Information

The recipient is the person who is receiving the monthly benefit from the Kentucky Public Pensions Authority. Please provide your Member ID or Social Security Number in the Recipient ID box below.

Recipient Name:		Recipient ID:	
Address:	City:	State:	Zip Code:
Phone Number:	Email:		

Financial Institution Information

Financial Institution Name:
Depositor Account Number:
Depositor Routing Number:
Account Type: <input type="radio"/> Checking <input type="radio"/> Savings

Required Documents: Please indicate the documentation you are submitting with this form.

For debits from a Checking Account: I have attached to this form	<input type="radio"/> a VOIDED personalized check	<input type="radio"/> verification from my financial institution
For debits from a Savings Account: I have attached to this form	<input type="radio"/> verification from my financial institution	

A new Form 6131 must be completed to change your account number or financial institution.

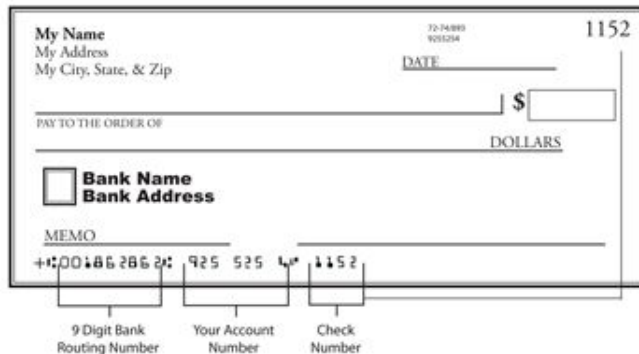
I authorize and request the Kentucky Public Pensions Authority to withdraw the balance due of my monthly health insurance premiums from my account at the financial institution designated above. **I have attached with this form a VOIDED personalized check for deduction from my checking account or a deposit slip for deduction from my savings account.** I understand that failure to sign this authorization and provide a voided check or deposit slip will cause a delay in setting up or changing account information.

Signature: _____

Date: _____

For your convenience:

The sample check below shows where to locate the required bank information to complete your bank draft authorization.



Instructions for Completing Form 6131 Bank Draft Authorization for Direct Pay Accounts

You must complete this Form 6131, Bank Draft Authorization for Direct Pay Accounts, to authorize the withdrawal of the balance of your monthly health insurance premium directly from your account at a financial institution. A new Form 6131 must be completed to change your account number or financial institution. The financial institution may be a bank, savings bank, savings and loan association, credit union, or similar institution that is a member of the Automated Clearing House (ACH).

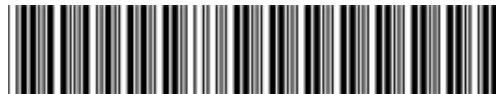
This form is to be used ONLY to authorize debits from your account by Kentucky Public Pensions Authority for the balance of your health insurance premiums. This form does not authorize deposits to your account at a financial institution.

The payment will be deducted from your account at your financial institution on the 14th calendar day of the month, unless the day is a weekend or holiday, then the payment will be deducted from your account on the last business day prior to the 14th.

Please provide the necessary information about the financial institution. You must sign and date the authorization form. You must attach a VOIDED personalized check or deposit slip from the account you are authorizing withdrawal. Your failure to sign and date the bank draft authorization form and provide a VOIDED personalized check or deposit slip will cause a delay in setting up or changing account information. If you are changing financial institutions or your account number, then the completed form and VOIDED personalized check or deposit slip must be received at Kentucky Public Pensions Authority before the 20th of the month prior to the month you want the change to become effective. Once the automatic bank draft has been processed by the Kentucky Public Pensions Authority, the bank draft may be cancelled for any of the following reasons:

1. A new bank draft authorization form is submitted and processed at KPPA. This new Form 6131 will supersede your previous bank draft authorization.
2. A written notice of cancellation by you is received and processed at KPPA. You should notify your financial institution if you decide to cancel this agreement.
3. The financial institution no longer accepts automatic bank draft withdrawals. If your financial institution no longer accepts automatic bank draft withdrawals, you must notify KPPA in writing.
4. KPPA discontinues the bank draft program with your financial institution. In this case, KPPA will notify you of the cancellation in advance.
5. Your monthly benefit covers the cost of your health insurance premium and you no longer remain in direct pay status for health insurance premiums.
6. Notice of your death is received at KPPA.

You may reach the Kentucky Public Pensions Authority at (800) 928-4646 or (502) 696-8800 if you have any questions. Written inquiries can be addressed to Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, Kentucky 40601. For general information or to obtain additional forms, visit the Kentucky Public Pensions Authority website: www.kyret.ky.gov



Form 6240
Revised 09/2022

Application for Out of State Reimbursement for Medical Insurance

Applicant Information: Please provide your Member ID or Social Security Number in the Applicant ID box below.

Applicant Name:		Applicant ID:	
Address:	City:	State:	Zip Code:
Is this a new address? <input type="radio"/> Yes <input type="radio"/> No	Daytime Phone:		
Are you eligible for Medicare Part A or Part B? <input type="radio"/> Yes <input type="radio"/> No			
If yes, please contact our office immediately at 1-800-928-4646, prompt 1, to discuss your options. You may not need to complete this form.			
Medical Insurance Policy Information: If you have more than one medical insurance policy, complete a separate form for each policy.			
Company Name:		Policy Number:	
Company Address:			
City:	State:	Zip Code:	Company Phone:

The out of state reimbursement plan for hospital and medical insurance (“the reimbursement plan”) is available to certain retired members and beneficiaries of the Kentucky Employees Retirement System (KERS), County Employees Retirement System (CERS), or State Police Retirement System (SPRS). In accordance with the provisions of Kentucky Revised Statutes 61.702(6)(a)1, 78.5536(6)(a)1, and 105 KAR 1:411, eligible members and beneficiaries may be reimbursed for a portion of hospital and medical insurance premiums paid. To be eligible for this reimbursement plan, the member or beneficiary must meet the following criteria:

- The member or beneficiary must not reside in Kentucky,
- The member or beneficiary must not be eligible for Medicare, and
- The member or beneficiary must not be eligible for the same level of health insurance coverage as non-Medicare eligible members and beneficiaries who live in Kentucky.

If you are a nonhazardous retiree, you will only be reimbursed the cost of single coverage up to the allowable maximum. Hazardous duty retirees may be eligible to receive premium contributions towards their spouse and eligible dependents. If you are a hazardous duty retiree and enrolled a spouse or health insurance dependents, the following documentation is required:

- Child age 17 and under: If your dependent child is under the age of 17, a legible copy of the birth certificate or a valid court order showing the name of the hazardous duty retiree as a parent will be required if not on file with KPPA.
- Child age 18-22: If your dependent child is between the ages of 18 and 22, a Form 6256, Designation of Spouse and/or Dependent Child for Health Insurance Contributions, and a legible copy of the birth certificate or a valid court order showing the name of the hazardous duty retiree as a parent will be required if not on file with KPPA.
- Spouse: A Form 6256, Designation of Spouse and/or Dependent Child for Health Insurance Contributions. A legible copy of the marriage certificate or a legible photocopy of the top half of the front page of the retiree’s most recent federal tax return (Form 1040) will be required if not on file with KPPA.

**ATTACH COPIES OF PROOF OF INSURANCE POLICY AND PAYMENT.
SEE BACK OF FORM FOR EXAMPLES OF ACCEPTABLE DOCUMENTATION.
You may upload this form through Retiree Self Service at myretirement.ky.gov. Or you may return the form to:
Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601**

I certify that all the information completed on this form is true and accurate. I acknowledge that I have full understanding that any person who provides a false statement, report, or representation to a governmental entity such as KPPA is subject to the penalty of perjury in accordance with KRS 523.010, et seq. I further acknowledge that if I knowingly submit or cause to be submitted a false or fraudulent claim for the payment or receipt of benefit, including reimbursements, the employer I represent and I (personally) may be liable for restitution of the reimbursements the member/beneficiary/recipient listed on this form was not eligible to receive, civil payments, legal fees, and costs.

Applicant Signature: _____ Date: _____

Kentucky Public Pensions Authority Medical Insurance Reimbursement Plan

An eligible recipient must submit to KPPA an Application for Out of State Reimbursement for Medical Insurance (this form) along with additional documents as proof of payment for hospital and medical insurance premiums.

- If the plan holder is receiving insurance coverage through an employer, refer to Option 1 and ensure that a Form 6241 completed by you and the employer or other documentation as indicated below is filed with the KPPA.
 - If the plan holder is not receiving insurance coverage through an employer, refer to Option 2 and ensure that a Form 6242 completed by you and the insurance company or other documentation as indicated below is filed with the KPPA.
-

Option 1

- Form 6241, Employer Certification or Health Insurance for Out of State Reimbursement Plan, may be submitted, OR
- A signed statement from the employer listing individual(s) covered, dates of hospital and medical insurance coverage, amount of premiums deducted from wages, and the cost of the single coverage.

Option 2

- Form 6242, Insurance Agent/Company Certification of Health Insurance for Out of State Reimbursement Plan, may be submitted, OR
- The following documents may be submitted:
 - A signed statement or invoice from the insurance company listing the individual(s) covered, dates, and cost of single hospital and medical insurance coverage; and
 - Proof of payment such as a receipt or bank statement clearly indicating payment for the statement or invoice provided.

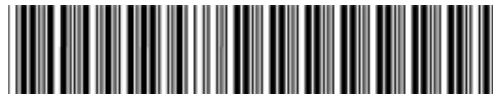
If KPPA finds that submitted documentation is not sufficient, the KPPA may request additional documentation to prove payment for hospital and medical insurance premiums.

Eligible recipients who submit this completed form and proof of payment for hospital and medical insurance will be reimbursed based on the date all required documentation is on file with KPPA. When submitted by:

- April 20, reimbursed in May;
- July 20, reimbursed in August;
- October 20, reimbursed in November; or
- January 20, reimbursed in February.

KPPA will not reimburse eligible recipients for any premiums paid in a calendar year if the Application for Out of State Reimbursement for Medical Insurance and proof of payment for hospital and medical insurance premiums is received in the KPPA office after March 20 of the following year. If you have any questions, please call 1-800-928-4646.

Additional copies of the application can be obtained from the KPPA or downloaded from the KPPA website at kyret.ky.gov.



Form 6241
Revised 09/2022

Employer Certification of Health Insurance for Health Insurance Reimbursement Plan

This section to be completed by KPPA member.

Member Name:		Member ID:	
Address:	City:	State:	Zip Code:
Daytime Phone:	Other Phone:	<input type="checkbox"/> Please check this box if your spouse is the plan holder.	

Kentucky law provides for the reimbursement of hospital and medical insurance premiums for recipients of a retirement allowance who are not eligible for the same level of hospital and medical benefits as recipients living in Kentucky and having the same medical insurance eligibility status. The recipient shall be eligible for reimbursement of substantiated medical insurance premiums for an amount not to exceed the monthly premium determined in KRS 61.702, KRS 78.5536 and 105 KAR 1:411.

The Kentucky Public Pensions Authority (KPPA) will reimburse eligible recipients who have submitted all required forms and documentation once each calendar year quarter. Pursuant to 105 KAR 1:411, proof of payment of medical insurance premiums for the requested time period is required to determine the recipient's eligibility for reimbursement under the out of state reimbursement for medical insurance premiums plan. This fully completed form can satisfy this requirement.

I wish to be reimbursed for my medical insurance premiums. I hereby authorize the release of all pertinent medical insurance information to KPPA for this purpose.

Signature: _____ Date: _____

The rest of this form is to be completed by Personnel and/or Benefits Administrator. All questions must be answered in order for this form to be valid.

Employee's Name:	Employee's Social Security Number:
Relation to Member:	If the spouse is the plan holder, does the employer pay any or all of the cost of the member's insurance coverage? <input type="checkbox"/> Yes <input type="checkbox"/> No

If yes, what is the amount paid per month?

Medical Insurance Policy Information

Company Name:	Policy Number:		
Company Address:	Company Phone:		
City:	State:	Zip Code:	Monthly Insurance Premium:

Please list the individuals covered under this policy:

Name	Social Security Number	Relationship	Date of Birth	Insurance Effective Date	Gender	Tobacco Usage*

*"Tobacco" means all tobacco products including, but not limited to, cigarettes, pipes, chewing tobacco, snuff, dip, cigars, and any other tobacco products regardless of the method of use.

Employer Certification of Health Insurance for Health Insurance Reimbursement Plan

Medical Insurance Policy Information <i>continued</i>	
When are premiums paid? <input type="checkbox"/> In Advance <input type="checkbox"/> In Arrears	KPPA will not reimburse eligible members until the covered period has expired.

In accordance with KRS 61.702(6)(a)1, KRS 78.5536(6)(a)1, and 105 KAR 1:411, KPPA will reimburse eligible recipients on a quarterly basis. If the recipient is a nonhazardous member, the recipient will only be reimbursed the cost of single coverage up to the allowable maximum.

Please complete the following payment history for the applicable quarter.

1st Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Employer*	Employer Contribution for Member Coverage	Amount Paid by Employee	Date Paid
January								
February								
March								
2nd Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Employer*	Employer Contribution for Member Coverage	Amount Paid by Employee	Date Paid
April								
May								
June								
3rd Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Employer*	Employer Contribution for Member Coverage	Amount Paid by Employee	Date Paid
July								
August								
September								
4th Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Employer*	Employer Contribution for Member Coverage	Amount Paid by Employee	Date Paid
October								
November								
December								

*105 KAR 1:411 states that the reimbursement rate shall be reduced by the amount contributed by an employer toward the recipient's insurance premiums.

Employer Name: _____

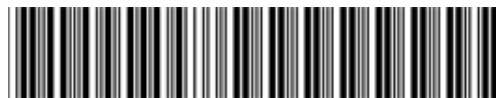
Employer Address: _____ City: _____ State: _____ Zip Code: _____

I certify that all the information completed on this form is true and accurate. I acknowledge that I have full understanding that any person who provides a false statement, report, or representation to a governmental entity such as KPPA is subject to the penalty of perjury in accordance with KRS 523.010, et seq. I further acknowledge that if I knowingly submit or cause to be submitted a false or fraudulent claim for the payment or receipt of benefit, including reimbursements, the employer I represent and I (personally) may be liable for restitution of the reimbursements the member/beneficiary/recipient listed on this form was not eligible to receive, civil payments, legal fees, and costs.

Position Title: _____ Telephone Number: _____

Signature of Authorized Representative: _____ Date: _____

**You may upload this form through Retiree Self Service at myretirement.ky.gov. Or you may return the form to:
Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601**



Form 6242
Revised 09/2022

**Insurance Agent/Company
Certification of Health Insurance for Health Insurance Reimbursement Plan**

This section to be completed by KPPA member.

Member Name:		Member ID:	
Address:	City:	State:	Zip Code:
Daytime Phone:		Other Phone:	

Kentucky law provides for the reimbursement of hospital and medical insurance premiums for recipients of a retirement allowance who are not eligible for the same level of hospital and medical benefits as recipients living in Kentucky and having the same medical insurance eligibility status. The recipient shall be eligible for reimbursement of substantiated medical insurance premiums for an amount not to exceed the monthly premium determined in KRS 61.702, KRS 78.5536 and 105 KAR 1:411. If the recipient is a nonhazardous retiree, the recipient will only be reimbursed the cost of single coverage up to the allowable maximum.

The Kentucky Public Pensions Authority (KPPA) will reimburse eligible recipients who have submitted all required forms and documentation once each calendar year quarter. Pursuant to 105 KAR:1:411 proof of payment of medical insurance premiums for the requested time period is required to determine the recipient's eligibility for reimbursement under the -out of state reimbursement for medical insurance premiums plan. This fully completed form can satisfy this requirement.

I wish to be reimbursed for my medical insurance premiums. I hereby authorize the release of all pertinent medical insurance information to the KPPA for this purpose.

Signature: _____ Date: _____

This rest of this form should be completed by Agent or Authorized Representative of Insurance Company. All questions must be answered in order for this form to be valid.

Policy holder Name:			
Policy holder Social Security Number:		Relation to Member:	
Medical Insurance Policy Information			
Company Name:		Policy Number:	
Company Address:		Company Phone:	
City:	State:	Zip Code:	Monthly Insurance Premium:

Please list the individuals covered under this policy:

Name	Social Security Number	Relationship	Date of Birth	Effective Date of Coverage	Gender	Tobacco Usage*

Insurance Agent/Company Certification of Health Insurance for Health Insurance Reimbursement Plan

Medical Insurance Policy Information *continued*

When are premiums paid? In Advance In Arrears

KPPA will not reimburse eligible members until the covered period has expired

In accordance with KRS 61.702(6)(a)1, KRS 78.5536(6)(a)1 and 105 KAR 1:411, the KPPA will reimburse eligible recipients on a quarterly basis. If the recipient is a nonhazardous retiree, the recipient will only be reimbursed the cost of single coverage up to the allowable maximum.

Please complete the following payment history for the applicable quarter.

1st Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Member	Date Paid
January						
February						
March						
2nd Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Member	Date Paid
April						
May						
June						
3rd Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Member	Date Paid
July						
August						
September						
4th Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Member	Date Paid
October						
November						
December						

Insurance Company/Agency Name: _____

Insurance Company/Agency Address: _____

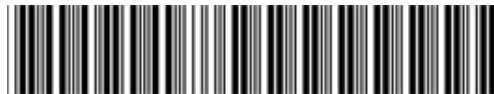
City: _____ State: _____ Zip Code: _____

I certify that all the information completed on this form is true and accurate. I acknowledge that I have full understanding that any person who provides a false statement, report, or representation to a governmental entity such as KPPA is subject to the penalty of perjury in accordance with KRS 523.010, et seq. I further acknowledge that if I knowingly submit or cause to be submitted a false or fraudulent claim for the payment or receipt of benefits, including reimbursements, the employer I represent and I (personally) may be liable for restitution of the reimbursement the member/beneficiary/recipient listed on this form was not eligible to receive, civil payments, legal fees, and costs.

Position Title: _____ Telephone Number: _____

Signature of Authorized Representative/Agent: _____ Date: _____

You may upload this form through Retiree Self Service at myretirement.ky.gov. Or you may return the form to: Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601



Form 6256
Revised 09/2022

Designation of Spouse and/or Dependent Child for Health Insurance Contributions

Only dependents who meet the definition of a Dependent Child as defined by KRS 16.505(17) and 78.510(49) are eligible to receive health insurance contributions.

The Form 6256 DOES NOT enroll you or your dependents in a health insurance plan. The Form 6256 DOES NOT remove you or your dependents from a health insurance plan. This form ONLY establishes health insurance contribution for Spouse and Dependent Children.

Complete this form if you are a General Assembly Retiree, Hazardous Duty Retiree, Surviving Spouse Beneficiary receiving General Assembly, Hazardous Duty, or duty related benefits under the Fred Capps Memorial Act and electing to cover a spouse and/or dependent child on health insurance.

If you are a recipient as outlined above, you must complete and submit Form 6256 Designation of Spouse and/or Dependent Child for Health Insurance Contributions to the Kentucky Public Pensions Authority (KPPA):

- During the annual open enrollment period prior to January 1 each year.
- Upon your health insurance dependent child obtaining 18 years of age.
- Upon initial enrollment of your health insurance dependent(s).
- When requesting reimbursement or premiums paid for a spouse and/or dependent child under a qualifying reimbursement plan.

You are required to notify KPPA when your health insurance dependent has a change in marital or full-time student status.

Member Information Please provide your Member ID or Social Security Number in the Member ID box below

Member Name:		Member ID:	
Address:	City:	State:	Zip Code:
Is this a new address? <input type="radio"/> Yes <input type="radio"/> No			
Phone (select type) <input type="radio"/> Mobile <input type="radio"/> Home <input type="radio"/> Work		Email:	

Spouse Information

Spouse Name:	Social Security Number:	Spouse Date of Birth:
--------------	-------------------------	-----------------------

Only dependents who meet the definition of a Dependent Child as defined by KRS 16.505(17) and 78.510(49) are eligible to receive health insurance contributions. KRS 16.505(17) and 78.510(49) states "Dependent Child" means a child in the womb and a natural or legally adopted child of the member who has neither attained age eighteen (18) nor married or who is an unmarried full-time student who has not attained age twenty-two (22). Solely in the case of a member who dies or becomes totally and permanently disabled as a direct result of an act in line of duty or as a result of a duty-related injury and is eligible for the benefits provided by KRS 61.621(5)(a), "Dependent Child" also means a naturally or legally adopted disabled child regardless of age, to the member if the child has been determined to be eligible for federal Social Security disability benefits or is being claimed as a qualifying child for tax purposes due to the child's total and permanent disability. **Note: Stepchildren and Grandchildren must be legally adopted in order to qualify as Dependent Child per this statute.**

Dependent Child Information (Age 18-22 Dependent Information Only)

Dependent Child Name:	Social Security Number:	Dependent Child Date of Birth:
Address:	City:	State: Zip Code:

- Relationship to Member: Natural Child Adopted Child
- Is this dependent child married or has this dependent child been married previously? Yes No
- Is this dependent child age 18 or older? Yes No
- Is this dependent child a full-time student? Yes No

Dependent Child Information (Age 18-22 Dependent Information Only)

Dependent Child Name:		Social Security Number:		Dependent Child Date of Birth:	
Address:		City:		State:	Zip Code:

Relationship to Member: Natural Child Adopted Child

Is this dependent child married or has this dependent child been married previously? Yes No

Is this dependent child age 18 or older? Yes No

Is this dependent child a full-time student? Yes No

Dependent Child Information (Age 18-22 Dependent Information Only)

Dependent Child Name:		Social Security Number:		Dependent Child Date of Birth:	
Address:		City:		State:	Zip Code:

Relationship to Member: Natural Child Adopted Child

Is this dependent child married or has this dependent child been married previously? Yes No

Is this dependent child age 18 or older? Yes No

Is this dependent child a full-time student? Yes No

Certification

I, _____ (Member Name) _____, do hereby certify that the person(s) designated above is the retiree's spouse* and/or dependent child** as defined by law as, "a child in the womb and a natural or legally adopted child of the member who has neither attained age eighteen(18) nor married or who is an unmarried full-time student who has not attained age twenty-two (22). Solely in the case of a member who dies or becomes totally and permanently disabled as a direct result of an act in line of duty or as a result of a duty-related injury and is eligible for the benefits provided by KRS 61.621(5)(a), "dependent child" also means a naturally or legally adopted disabled child regardless of age, of the member if the child has been determined to be eligible for federal Social Security disability benefits or is being claimed as a qualifying child for tax purposes due to the child's total and permanent disability. I agree that I will immediately provide written notification to Kentucky Public Pensions Authority as soon as the person(s) designated above no longer qualifies as a spouse* and/or dependent child** as defined by KRS 16.505(17) and 78.510(49). I understand that Kentucky Public Pensions Authority shall immediately cease to pay the portion of the health insurance premium made on behalf of the person designated above when that person no longer qualifies as a spouse* or dependent child** as defined by KRS 16.505(17) and 78.510(49). I understand and agree that I will be responsible for and shall be required to repay any insurance benefits paid on behalf of the person(s) designated above if the said person is not a spouse* or dependent child** as defined by KRS 16.505(17) and 78.510(49) or if I fail to notify Kentucky Public Pensions Authority when a dependent child marries, ceases to be a full-time student, or otherwise ceases to qualify as a dependent child as defined by KRS 16.505(17) and 78.510(49).

*105 KAR 1:411
 **KRS 16.505(17)
 ***KRS 78.510(49)

I hereby certify that the information provided on this Form 6256, Designation of Spouse and/or Dependent Child for Health Insurance Contributions, is true and correct. I further acknowledge that I have full understanding that any person who provides a false statement, report, or representation to a governmental entity such as KPPA is subject to the penalty or perjury in accordance with KRS 523.010, et seq. I further acknowledge that if I knowingly submit or cause to be submitted a false or fraudulent claim for the payment or receipt of benefits, including reimbursements, I may be liable not only to repay the reimbursements I was not entitled to receive, but also liable for civil payments, legal fees, and costs.

Member Signature: _____ Date: _____

You are required to notify KPPA when your health insurance dependent has a change in marital or full-time student status.



Form 6280
09/2023

Application for Dollar Contribution Reimbursement for Medical Insurance

Applicant Information: Please provide your Member ID or Social Security Number in the Applicant ID box below.

Applicant Name:		Applicant ID:	
Address:	City:	State:	Zip Code:
Is this a new address? <input type="radio"/> Yes <input type="radio"/> No		Daytime Phone:	

Medical Insurance Policy Information: If you have more than one medical insurance policy, complete a separate form for each policy.

Company Name:		Policy Number:	
Company Address:			
City:	State:	Zip Code:	Company Phone:

The dollar contribution reimbursement plan for hospital and medical insurance (“the reimbursement plan”) is available to certain retired members and beneficiaries of the Kentucky Employees Retirement System (KERS), County Employees Retirement System (CERS), or State Police Retirement System (SPRS). In accordance with Kentucky Revised Statute 61.702(6)(a)2, 78.5536(6)(a)2, and 105 KAR 1:411, eligible members and beneficiaries may be reimbursed for a portion of hospital and medical insurance premiums paid if they chose to purchase a hospital and medical insurance plan not provide by the Kentucky Public Pensions Authority (KPPA). To be eligible for this reimbursement plan, the member or beneficiary must meet the following requirements:

- Member began participating in KERS, CERS, or SPRS on or after July 1, 2003;
- Member has earned enough service credit to be eligible for dollar contribution reimbursement in accordance with KRS 61.702(4)(d) and 78.5536(4)(d);
- Member or eligible beneficiary is not enrolled in a health insurance plan through the KPPA; and
- If a beneficiary:
 - The beneficiary must be a spouse of a deceased member; and
 - The member did not die as a result of an act in line of duty as defined in KRS 16.505(19) and 78.510(48), or as a result of a duty-related injury as defined in KRS 61.621.

I certify that the above information is correct and that I am eligible to participate in the reimbursement plan. I understand that I will not be reimbursed for hospital and medical insurance premiums for any period during which I was not eligible for participation in the reimbursement plan. I further understand that if I do receive reimbursement for premiums which were not eligible, the KPPA may recover those payments from my future retirement allowances. I also understand that the KPPA may contact the insurance company or employer directly to verify the coverage and amount of premiums. I acknowledge that I have full understanding that any person who provides a false statement, report, or representation to a governmental entity such as KPPA is subject to the penalty or perjury in accordance with KRS 523.010, et seq. I further acknowledge that if I knowingly submit or cause to be submitted a false or fraudulent claim for the payment or receipt of benefits, including reimbursements, I may be liable not only to repay the reimbursements I was not entitled to receive, but also liable for civil payments, legal fees, and costs.

Applicant Signature: _____ Date: _____

**ATTACH COPIES OF PROOF OF INSURANCE POLICY AND PAYMENT.
SEE BACK OF FORM FOR EXAMPLES OF ACCEPTABLE DOCUMENTATION.
You may upload this form through Retiree Self Service at myretirement.ky.gov. Or you may return the form to:
Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601**

Kentucky Public Pensions Authority Medical Insurance Reimbursement Plan

An eligible recipient must submit to KPPA an Application for Dollar Contribution Reimbursement for Medical Insurance (this form) along with additional documents as proof of payment for hospital and medical insurance premiums.

- If the plan holder is receiving insurance coverage through an employer, refer to Option 1 and ensure that a Form 6281 completed by you and the employer or other documentation as indicated below is filed with the KPPA.
 - If the plan holder is not receiving insurance coverage through an employer, refer to Option 2 and ensure that a Form 6282 completed by you and the insurance company or other documentation as indicated below is filed with the KPPA.
-

Option 1

- Form 6281, Employer Certification or Health Insurance for Dollar Contribution Reimbursement Plan, may be submitted, OR
- A signed statement from the employer listing individual(s) covered, dates of hospital and medical insurance coverage, amount of premiums deducted from wages, and the cost of the single coverage.

If the KPPA finds that submitted documentation is not sufficient, the KPPA may request additional documentation to prove payment for hospital and medical insurance premiums.

Option 2

- Form 6282, Insurance Agent/Company Certification of Health Insurance for Dollar Contribution Reimbursement Plan, may be submitted, OR
- The following documents may be submitted:
 - A signed statement or invoice from the insurance company listing the individual(s) covered, dates, and cost of single hospital and medical insurance coverage; and
 - Proof of payment such as a receipt or bank statement clearly indicating payment for the statement or invoice provided.

If KPPA finds that submitted documentation is not sufficient, the KPPA may request additional documentation to prove payment for hospital and medical insurance premiums.

Eligible recipients who submit this completed form and proof of payment for hospital and medical insurance will be reimbursed based on the date all required documentation is on file with KPPA. When submitted by:

- April 20, reimbursed in May;
- July 20, reimbursed in August;
- October 20, reimbursed in November; or
- January 20, reimbursed in February.

KPPA will not reimburse eligible recipients for any premiums paid in a calendar year if the Application for Dollar Contribution for Medical Insurance and proof of payment for hospital and medical insurance premiums is received in the KPPA office after March 20 of the following year. If you have any questions, please call 800-928-4646.

Additional copies of the application can be obtained from the KPPA or downloaded from the KPPA website at kyret.ky.gov.



KENTUCKY PUBLIC PENSIONS AUTHORITY
 1260 Louisville Road • Frankfort, KY 40601
 Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov



Print Form

Form 6281
06/2024

Employer Certification of Health Insurance for Dollar Contribution Reimbursement Plan

This section to be completed by KPPA member.

Member Name:		Member ID:	
Address:	City:	State:	Zip Code:
Daytime Phone:	Other Phone:	<input type="checkbox"/> Please check this box if your spouse is the plan holder.	

Kentucky law provides for the reimbursement of hospital and medical insurance premiums for recipients of a retirement allowance who are eligible for the dollar contribution health insurance benefit and are not enrolled in a health insurance plan through the Kentucky Public Pensions Authority (KPPA). The recipient shall be eligible for reimbursement of substantiated medical insurance premiums for their earned service dollar contribution rate determined in accordance with KRS 61.702(4)(d) and KRS 78.5536(4)(d). The KPPA will reimburse eligible recipients who have submitted all required forms and documentation once each calendar year quarter. Pursuant to 105 KAR 1:411, proof of payment of medical insurance premiums for the requested time period is required to determine the recipients eligibility for reimbursement under the dollar contribution reimbursement for medical insurance premiums plan. This fully completed form can satisfy this requirement.

I wish to be reimbursed for my medical insurance premiums. I hereby authorize the release of all pertinent medical insurance information to the KPPA for this purpose.

Signature: _____ Date: _____

The rest of this form is to be completed by Personnel and/or Benefits Administrator. All questions must be answered in order for this form to be valid.

Employee's Name:	Employee's Social Security Number:
Relation to Member:	If the spouse is the plan holder, does the employer pay any or all of the cost of the member's insurance coverage? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, what is the amount paid per month?	

Medical Insurance Policy Information

Company Name:	Policy Number:		
Company Address:	Company Phone:		
City:	State:	Zip Code:	Monthly Insurance Premium:

Please list the individuals covered under this policy:

Name	Social Security Number	Relationship	Date of Birth	Insurance Effective Date	Gender	Tobacco Usage*

*"Tobacco" means all tobacco products including, but not limited to, cigarettes, pipes, chewing tobacco, snuff, dip, cigars, and any other tobacco products regardless of the method of use.

Employer Certification of Health Insurance for Dollar Contribution Reimbursement Plan

Medical Insurance Policy Information <i>continued</i>	
When are premiums paid? <input type="checkbox"/> In Advance <input type="checkbox"/> In Arrears	KPPA will not reimburse eligible members until the covered period has expired.

In accordance with KRS 61.702(6), KRS 78.5536(6), and 105 KAR 1:411, the KPPA will reimburse eligible recipients on a quarterly basis.

Please complete the following payment history for the applicable quarter.

1st Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Employee	Date Paid
January						
February						
March						
2nd Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Employee	Date Paid
April						
May						
June						
3rd Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Employee	Date Paid
July						
August						
September						
4th Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Employee	Date Paid
October						
November						
December						

Employer Name: _____

Employer Address: _____ City: _____ State: _____ Zip Code: _____

I certify that all the information completed on this form is true and accurate. I acknowledge that I have full understanding that any person who provides a false statement, report, or representation to a governmental entity such as KPPA is subject to the penalty of perjury in accordance with KRS 523.010, et seq. I further acknowledge that if I knowingly submit or cause to be submitted a false or fraudulent claim for the payment or receipt of benefit, including reimbursements, the employer I represent and I (personally) may be liable for restitution of the reimbursements the member/beneficiary/recipient listed on this form was not eligible to receive, civil payments, legal fees, and costs.

Position Title: _____ Telephone Number: _____

Signature of Authorized Representative: _____ Date: _____

You may upload this form through Retiree Self Service at myretirement.ky.gov. Or you may return the form to: Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601



Form 6282
09/2022

**Insurance Agent/Company
Certification of Health Insurance for Dollar Contribution Reimbursement Plan**

This section to be completed by KPPA member.

Member Name:		Member ID:	
Address:	City:	State:	Zip Code:
Daytime Phone:		Other Phone:	

Kentucky law provides for the reimbursement of hospital and medical insurance premiums for recipients of a retirement allowance who are eligible for the dollar contribution health insurance benefit and are not enrolled in a health insurance plan through the Kentucky Public Pensions Authority (KPPA). The recipient shall be eligible for reimbursement of substantiated medical insurance premiums for their earned service dollar contribution rate determined in accordance with KR 61.702(4)(d) and KRS 78.5536(4)(d). The KPPA will reimburse eligible recipients who have submitted all required forms and documentation once each calendar year quarter. Pursuant to 105 KAR 1:411 proof of payment of medical insurance premiums for the requested time period is required to determine the recipient's eligibility for reimbursement under the dollar contribution reimbursement for medical insurance premiums plan. This fully completed form can satisfy this requirement.

I wish to be reimbursed for my medical insurance premiums. I hereby authorize the release of all pertinent medical insurance information to the KPPA for this purpose.

Signature: _____ Date: _____

This rest of this form should be completed by Agent or Authorized Representative of Insurance Company. All questions must be answered in order for this form to be valid.

Policy holder Name:			
Policy holder Social Security Number:		Relation to Member:	
Medical Insurance Policy Information			
Company Name:		Policy Number:	
Company Address:		Company Phone:	
City:	State:	Zip Code:	Monthly Insurance Premium:

Please list the individuals covered under this policy:

Name	Social Security Number	Relationship	Date of Birth	Insurance Effective Date	Gender	Tobacco Usage*

*"Tobacco" means all tobacco products including, but not limited to, cigarettes, pipes, chewing tobacco, snuff, dip, cigars, and any other tobacco products regardless of the method of use.

Insurance Agent/Company Certification of Health Insurance for Health Insurance Reimbursement Plan

Medical Insurance Policy Information *continued*

When are premiums paid? In Advance In Arrears KPPA will not reimburse eligible members until the covered period has expired

In accordance with KRS 61.702(6), KRS 78.5536(6) and 105 KAR 1:411, KPPA will reimburse eligible recipients on a quarterly basis.

Please complete the following payment history for the applicable quarter.

1st Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Member	Date Paid
January						
February						
March						
2nd Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Member	Date Paid
April						
May						
June						
3rd Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Member	Date Paid
July						
August						
September						
4th Quarter	Year	Level of Coverage	Premium Owed	Cost of Single Coverage	Amount Paid by Member	Date Paid
October						
November						
December						

Insurance Company/Agency Name: _____

Insurance Company/Agency Address: _____

City: _____ State: _____ Zip Code: _____

I certify that all the information completed on this form is true and accurate. I acknowledge that I have full understanding that any person who provides a false statement, report, or representation to a governmental entity such as KPPA is subject to the penalty of perjury in accordance with KRS 523.010, et seq. I further acknowledge that if I knowingly submit or cause to be submitted a false or fraudulent claim for the payment or receipt of benefits, including reimbursements, the employer I represent and I (personally) may be liable for restitution of the reimbursement the member/beneficiary/recipient listed on this form was not eligible to receive, civil payments, legal fees, and costs.

Position Title: _____ Telephone Number: _____

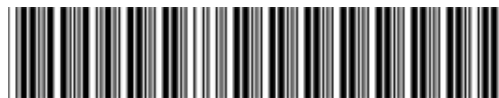
Signature of Authorized Representative/Agent: _____ Date: _____

**You may upload this form through Retiree Self Service at myretirement.ky.gov. Or you may return the form to:
Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601**



Return your completed form to:

Kentucky Public Pensions Authority
 1260 Louisville Rd. • Frankfort KY 40601-6124
 Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov



Form 6200
Plan Year 2024
 Revised 09/2022

Kentucky Public Pensions Authority Health Plans for Medicare Eligible Persons

Kentucky Public Pensions Authority Health Plans offer medical and prescription drug coverage.

To enroll in a Kentucky Public Pensions Authority Health Plan, please provide the following information.

Enrollee Information: The enrollee is the person applying for coverage.

Enrollee Name:		Enrollee SSN:	
Retiree Name:		Member ID:	
Enrollee DOB:	Email:		
Home Phone Number:		Mobile Phone Number:	
Permanent Residence Street Address (P.O. Box not allowed):			
City:	State:	Zip Code:	
Mailing Address (only if different from permanent residence):			
City:	State:	Zip Code:	
If you are not the retiree, what is your relationship to the retiree?			
<input type="checkbox"/> Spouse <input type="checkbox"/> Dependent Child <input type="checkbox"/> Other (please explain)			

A copy of your Medicare Card or Social Security Awards Letter is required to enroll. If a copy of your Medicare Card (Red, White, and Blue) is not already on file, please send a copy with this Enrollment Form.

Please read and answer these important questions.

Do you have End-Stage Renal Disease (ESRD)? Yes No
 If you have had a successful kidney transplant and/or you do not need regular dialysis any more, **please attach a note or records** from your doctor showing you have had a successful kidney transplant or you don't need dialysis, otherwise we may need to contact you to obtain additional information.

Employment After Retirement

If you return **to work with an employer** who participates in Kentucky Public Pension Authority, you may be **prevented from enrolling in the KPPA Medicare Advantage Plan**. Medicare eligible retiree who are not able to enroll in the KPPA Medicare Advantage plan may be eligible to enroll in a plan designated for retirees affected by the Medicare Secondary Payer Act. Please contact our office at KPPAMedicareSecondaryPayer@kyret.ky.gov for assistance.

Is the Enrollee employed? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, is the Enrollee Self-Employed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Employer Name (without abbreviations):	
Employer Street Address:	
Is the Enrollee eligible for Employer's Group Health Plan? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Is the Enrollee enrolled in the Employer's Group Health Plan? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Is the Enrollee in the process of retiring? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what is their retirement date?

Paying your plan premium.

If you are assessed a Part D-Income Related Monthly Adjustment Amount, you will be notified by the Social Security Administration. You will be responsible for paying this extra amount in addition to your plan premium. You will either have the amount withheld from your Social Security benefit check or be billed directly by Medicare or Railroad Retirement Board (RRB). DO NOT pay Kentucky Public Pensions Authority the Part D- IRMAA.

If you are an authorized representative, please read the important notice below.

If you are an authorized representative completing this form on behalf of the applicant, you must provide our office with documentation of your legal authority to act on their behalf. Documentation of legal authority to act may consist of one of the following: a completed [KPPA Form 6460](#) "Special Power of Attorney"; a valid guardianship or emergency guardianship order; a valid Power of Attorney containing provisions allowing for health care decisions; a valid Living Will with a designation of a health care surrogate(s); or other documentation as approved by the Kentucky Public Pensions Authority. You can find [KPPA Form 6460](#) on our website at <https://kyret.ky.gov> or contact our office at (800) 928-4646 to request a copy.

This Enrollment Form will not be valid until the appropriate documentation is filed with our office and approved by the Kentucky Public Pensions Authority's legal department.

By completing this Enrollment Form, I agree to the following:

I will need to keep my Medicare Part A and/or Part B coverage. Enrollment in this plan is generally for the entire year. Once I enroll, I may leave this plan or make changes if an enrollment period is available, generally during the Annual Enrollment Period unless I qualify for certain special circumstances.

Release of Information:

By joining this Medicare prescription drug plan, I acknowledge that Humana Group Medicare Advantage PPO will release my information to Medicare and other plans as is necessary for treatment, payment and health care operations. I also acknowledge that Humana Group Medicare Advantage PPO will release my information, including my prescription drug event data, to Medicare, who may release it for research and other purposes which follow all applicable Federal statutes and regulations. I authorize release of all Medicare Part A, Part B and Part D (Part C) claims information from any source for the purpose of processing my claims. This authorizes release of my Medicare claims information from the effective date of my coverage until termination of my coverage. The information on this Enrollment Form is correct to the best of my knowledge. I understand that if I intentionally provide false information on this form, I will be disenrolled from the plan.

Any person who knowingly and with intent to defraud any insurance company or other person files an Enrollment Form for insurance containing any materially false information or, for the purpose of misleading, conceals information concerning any fact material thereto commits a fraudulent insurance act, which is a crime.

I understand that my signature (or the signature of the person authorized to act on my behalf under State law where I live) on this Enrollment Form means that I have read and understand the contents of this Enrollment Form. If signed by an authorized individual (as described above), this signature certifies that: 1) this person is authorized under State law to complete this enrollment and 2) documentation of this authority is available upon request by Humana Group Medicare Advantage PPO, Kentucky Public Pensions Authority or by Medicare.

Waiver of Coverage/Disenrollment of Coverage

PLEASE BE ADVISED THAT IF YOU DO NOT WAIVE COVERAGE OR DISENROLL FROM COVERAGE, YOU WILL AUTOMATICALLY BE ENROLLED INTO A PLAN FOR THE 2023 PLAN YEAR

If you currently have coverage and wish to disenroll, please check the box below.

<input type="checkbox"/> I wish to waive coverage or disenroll*	Reason:
-----------------------------------------------------------------	---------

* If you waive coverage or disenroll, you will not be allowed to change this election until the next open enrollment period unless you experience a qualifying event. If you wish to waive coverage or disenroll, complete all requested information on this form, then provide the necessary signatures on the last page of this form.

Available Plans

Please check which plan you want to enroll in.

Kentucky Public Pensions Authority Medical Only** (The Medical Only Plan does not have prescription drug coverage).

Humana Group Medicare Advantage PPO Plan - KPPA Essential Prescription Drug Plan

Humana Group Medicare Advantage PPO Plan - KPPA Premium Prescription Drug Plan

** If you enroll for coverage under Medicare Part D, the only KPPA plan that you may elect is the Health Plan – Medical Only.

Certification

Applicant's Signature: _____ Date: _____

Retiree's Signature
(if different from applicant): _____ Date: _____

Return your completed Enrollment Form to:

Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601-6124

Kentucky Employees' Health Plan
 Department of Employee Insurance
 KPPA 800-928-4646
 TRS 800-618-1687
 LRP/JRP 502-564-5310



Kentucky Employees' Health Plan



Plan Year 2024 RETIREE HEALTH INSURANCE ENROLLMENT/CHANGE FORM

Section 1: To Be Completed by Insurance Coordinator

KHRIS Personnel Number		Hazardous Duty <input type="checkbox"/>	Date of Retirement	Qualifying Event Date	Coverage Effective Date	
<input type="checkbox"/> KPPA 80000 10006416	<input type="checkbox"/> TRS 85000 10006418	<input type="checkbox"/> KTCRS 81000 10006417	<input type="checkbox"/> JRP 86000 10006419	<input type="checkbox"/> LRP 87000 10006420	<input type="checkbox"/> KPPA RTW 80100 10006464	
KPPA Only:		<input type="checkbox"/> KPPA-KERS	<input type="checkbox"/> CERS - Oth.Ag	<input type="checkbox"/> KPPA-SPRS		
Reason(s) for Application:		Qualifying Event:			Termination:	
<input type="checkbox"/> Open Enrollment <input type="checkbox"/> New Retiree <input type="checkbox"/> Returning Retiree <input type="checkbox"/> Applicant becomes the PH <input type="checkbox"/> Qualifying Event <input type="checkbox"/> Exception <input type="checkbox"/> Demographic Change <input type="checkbox"/> Termination		<input type="checkbox"/> Marriage <input type="checkbox"/> Birth/Adoption/Placement <input type="checkbox"/> Court Order for Child <input type="checkbox"/> Divorce <input type="checkbox"/> Death - Date: _____ <input type="checkbox"/> Loss of Individual Health <input type="checkbox"/> Loss of Group Health <input type="checkbox"/> Spouse turned 65			<input type="checkbox"/> Begin Medicare/Medicaid <input type="checkbox"/> End Medicare/Medicaid <input type="checkbox"/> Loss of KCHIP <input type="checkbox"/> Spouse/Dependent Starting Employment <input type="checkbox"/> Spouse/Dependent Terminating Employment <input type="checkbox"/> Special Enrollment <input type="checkbox"/> Other:	Coverage End Date

Section 2: Demographic Information - Changes or Current (Circle one)

Retiree's SSN	Retiree's Name (Last, First, MI)	Retiree's Date of Birth
Applicant's SSN	Applicant's Name (Last, First, MI) <i>If plan holder is not the Retiree</i>	Applicant's Date of Birth
Mailing Address		Primary Phone #
City, State, ZIP		Home Email Address
Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female		Married: <input type="checkbox"/> Yes <input type="checkbox"/> No
***Required information for processing. Are you Medicare eligible due to Social Security disability? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Section 3: Spouse Information - Skip to Section 5 if electing single coverage - Changes or Current (Circle one)

Spouse's SSN	Spouse's Name (Last, First, MI)	Date of Birth (mm/dd/yyyy)	Sex <input type="checkbox"/> Male <input type="checkbox"/> Female
***Required information for processing. Is Spouse Medicare eligible due to Social Security disability? <input type="checkbox"/> Yes <input type="checkbox"/> No			
<input type="checkbox"/> I wish to utilize the Cross-reference payment option (two KEHP members, married with children - no LRP or JRP).			
KPPA Only:		<input type="checkbox"/> KPPA-KERS <input type="checkbox"/> CERS - Oth.Ag <input type="checkbox"/> KPPA-SPRS	
Spouse's Date of Hire/Retirement	Spouse's Organizational Unit #	Spouse's Company #	
Spouse's Home Email Address		Spouse Work Email Address	

Section 4: Dependent Information Changes or Current (Circle one)

Section 4: Dependent Information Changes or Current (Circle one)		***Required information for processing: Are any dependents Medicare eligible due to Social Security disability? <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, who?	
Child #1 SSN	Name (Last, First, MI)	<input type="checkbox"/> Natural <input type="checkbox"/> Adopted <input type="checkbox"/> Court Ordered	<input type="checkbox"/> Foster <input type="checkbox"/> Step <input type="checkbox"/> Disabled	Date of Birth	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Add <input type="checkbox"/> Drop <input type="checkbox"/> Remain
Child #2 SSN	Name (Last, First, MI)	<input type="checkbox"/> Natural <input type="checkbox"/> Adopted <input type="checkbox"/> Court Ordered	<input type="checkbox"/> Foster <input type="checkbox"/> Step <input type="checkbox"/> Disabled	Date of Birth	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Add <input type="checkbox"/> Drop <input type="checkbox"/> Remain
Child #3 SSN	Name (Last, First, MI)	<input type="checkbox"/> Natural <input type="checkbox"/> Adopted <input type="checkbox"/> Court Ordered	<input type="checkbox"/> Foster <input type="checkbox"/> Step <input type="checkbox"/> Disabled	Date of Birth	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Add <input type="checkbox"/> Drop <input type="checkbox"/> Remain
Child #4 SSN	Name (Last, First, MI)	<input type="checkbox"/> Natural <input type="checkbox"/> Adopted <input type="checkbox"/> Court Ordered	<input type="checkbox"/> Foster <input type="checkbox"/> Step <input type="checkbox"/> Disabled	Date of Birth	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Add <input type="checkbox"/> Drop <input type="checkbox"/> Remain

Retiree's SSN: _____

Applicant's SSN: _____

Child #5 SSN	Name (Last, First, MI)	<input type="checkbox"/> Natural <input type="checkbox"/> Adopted <input type="checkbox"/> Court Ordered	<input type="checkbox"/> Foster <input type="checkbox"/> Step <input type="checkbox"/> Disabled	Date of Birth	<input type="checkbox"/> Male <input type="checkbox"/> Female	<input type="checkbox"/> Add <input type="checkbox"/> Drop <input type="checkbox"/> Remain
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Section 5: Tobacco Use Declaration Rules governing the Tobacco Use Declaration can be found in your Benefits Selection Guide or at kehp.ky.gov. You are eligible for the non-tobacco user premium contribution rates provided you certify that you or any other person to be covered under your plan has not regularly used tobacco within the past six months.

Planholder: Within the past 6 months, have you used tobacco regularly? <input type="checkbox"/> Yes <input type="checkbox"/> No	Has your spouse, if covered under this plan, used tobacco regularly within the past 6 months? <input type="checkbox"/> Yes <input type="checkbox"/> No	Have any children covered under this plan age 18 or older used tobacco regularly within the past 6 months? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, who? _____
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Section 6: Coverage Level - Verification documents may be required; check with your Insurance Coordinator or HR office.
Note: If adding newly covered dependents you may be required to provide verification documents to Alight, the dependent audit vendor. Alight will contact you if verification documents are required.

<input type="checkbox"/> Single (self only)	<input type="checkbox"/> Parent Plus (self and child(ren))	<input type="checkbox"/> Couple (self and spouse)	<input type="checkbox"/> Family (self, spouse and child(ren))
---------------------------------------------	------------------------------------------------------------	---------------------------------------------------	---------------------------------------------------------------

Section 7: Plan Options - All plans require the LivingWell Promise to receive the monthly premium discount for the next plan year. Instructions on fulfilling your Promise can be found at webmdhealth.com/kehp.

<input type="checkbox"/> LivingWell CDHP	<input type="checkbox"/> LivingWell PPO	<input type="checkbox"/> LivingWell Basic CDHP	<input type="checkbox"/> Default LivingWell Basic CDHP (no HRA funds) - INSURANCE COORDINATOR USE ONLY	<input type="checkbox"/> Waive Coverage, No HRA - without \$	Reason for Waiving: _____
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Section 8: Signatures - Please submit this application to your retirement agency Insurance Coordinator - ADDRESS BELOW By signing this application, I certify that the information provided in this application is true and correct to the best of my knowledge. I also certify that I have read, understand and agree to the Terms and Conditions of participation in the KEHP, the KEHP Legal Notices, and the Tobacco Use Declaration. These documents can be found in your benefits Selection Guide or online at kehp.ky.gov.

By typing my name in the space provided below, I am signing this application electronically and am agreeing to conduct this transaction by electronic means.

Employee/Retiree Signature	Date
Applicant Signature - if plan holder is not the retiree	Date
Spouse Signature - REQUIRED if electing the cross-reference payment option	Date
IC/HRG Signature	Date
IC/HRG Printed Name	IC/HRG Phone Number
Spouse's IC/HRG Signature - REQUIRED if electing the cross-reference payment option	Date
Spouse's IC/HRG Printed Name	Spouse's IC/HRG Phone Number

Kentucky Public Pensions Authority 1260 Louisville Road Frankfort, KY 40601	Teachers' Retirement Systems 479 Versailles Road Frankfort, KY 40601	Judicial Retirement Plan Legislators Retirement Plan 305 Ann Street, Suite 302 Frankfort, KY 40601
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Combining Statement of Fiduciary Net Position - Pension Funds

As of December 31, 2023, with Comparative Totals as of December 31, 2022 (\$ in Thousands) (Unaudited)

ASSETS	CERS		KERS		SPRS	KPPA TOTAL		Percentage of Change	Note
	Nonhazardous	Hazardous	Nonhazardous	Hazardous		FY 2024	FY 2023		
CASH AND SHORT-TERM INVESTMENTS									
Cash Deposits	\$2,640	\$710	\$2,261	\$230	\$43	\$5,884	\$1,047	461.74%	1
Short-term Investments	258,095	131,235	482,805	44,190	78,586	994,912	1,035,570	(3.93)%	
Total Cash and Short-term Investments	260,735	131,946	485,066	44,420	78,629	1,000,796	1,036,618	(3.46)%	
RECEIVABLES									
Accounts Receivable	78,391	35,145	92,002	4,714	2,409	212,662	248,767	-14.51%	2
Accounts Receivable - Investments	44,836	16,088	28,756	5,418	4,809	99,907	167,692	(40.42)%	3
Total Receivables	123,227	51,233	120,758	10,133	7,218	312,568	416,459	(24.95)%	
INVESTMENTS, AT FAIR VALUE									
Core Fixed Income	918,621	323,355	794,324	114,594	128,001	2,278,895	1,900,574	19.91%	4
Public Equities	4,616,764	1,613,458	1,269,084	422,210	207,182	8,128,698	6,773,053	20.02%	5
Private Equities	640,011	221,335	181,677	64,217	24,923	1,132,163	1,143,363	(0.98)%	
Specialty Credit	1,817,632	625,763	657,855	189,482	105,766	3,396,498	3,132,370	8.43%	
Derivatives	(617)	(252)	(166)	(73)	(32)	(1,140)	(889)	(28.21)%	6
Real Return	360,324	126,338	270,754	67,399	43,745	868,560	441,001	96.95%	7
Real Estate	521,611	166,031	222,437	60,483	36,355	1,006,916	910,168	10.63%	8
Total Investments, at Fair Value	8,874,346	3,076,029	3,395,963	918,312	545,939	16,810,590	14,299,638	17.56%	
Securities Lending Collateral Invested	200,034	70,227	85,040	21,037	13,682	390,020	391,019	(0.26)%	
CAPITAL/INTANGIBLE ASSETS									
Capital Assets	1,701	153	929	91	11	2,885	2,885	0.00%	
Intangible Assets	9,961	827	5,920	494	100	17,301	17,301	0.00%	
Accumulated Depreciation	(1,701)	(153)	(929)	(91)	(11)	(2,885)	(2,885)	0.00%	
Accumulated Amortization	(9,961)	(827)	(5,920)	(494)	(100)	(17,301)	(17,154)	0.86%	
Total Capital Assets	-	-	-	-	-	-	147	(100.00)%	
Total Assets	9,458,343	3,329,434	4,086,827	993,902	645,468	18,513,974	16,143,882	14.68%	
LIABILITIES									
Accounts Payable	5,365	940	3,071	733	59	10,168	8,012	26.91%	9
Investment Accounts Payable	69,063	24,163	48,668	8,621	8,057	158,572	105,774	49.92%	10
Securities Lending Collateral	200,034	70,227	85,040	21,037	13,682	390,020	391,019	(0.26)%	
Total Liabilities	274,462	95,330	136,779	30,391	21,798	558,760	504,805	10.69%	
Total Fiduciary Net Position Restricted for Pension Benefits	\$9,183,881	\$3,234,105	\$3,950,048	\$963,511	\$623,670	\$17,955,214	\$15,639,076	14.81%	

NOTE - Variance Explanation Differences due to rounding

1) The variance is a result of continuous fluctuation of deposits and transactions that flow through the cash account. As a result of an Internal Audit finding, we continue to evaluate the optimum cash balances at JP Morgan Chase.

2) The decrease in Accounts Receivable is primarily due to the 06/30/2022 CERS and CERH pension/insurance split correction that was carried as a receivable into FY 2023.

3) The variance in Investment Accounts Receivable is the result of pending trades.

4) The increase in Core Fixed Income is a result of favorable market conditions during the prior fiscal year as well as additional funding.

5) The increase in Public Equities is the result of favorable market conditions resulting in an increase in gains/losses and additional funding.

6) The variance in Derivatives is a result of hedging and arbitration of risk within the portfolios.

7) The increase in Real Return is a result of favorable market conditions as well as additional funding.

8) The increase in Real Estate is the result of a movement of the Mesa West Accounts from the Specialty Credit asset class to the Real Estate Asset Class as well as additional funding.

9) The variance in Accounts Payable is due to an increase in the payroll and leave liability accrual as well as an increase in outstanding employer credit invoices.

10) The variance in Investment Accounts Payable is due to pending trades.



Combining Statement of Changes In Fiduciary Net Position - Pension Funds

For the six month period ending December 31, 2023, with Comparative Totals for the six month period ending December 31, 2022 (\$ in Thousands) (Unaudited)

	CERS	CERS	KERS	KERS	SPRS	KPPA Total		Percentage of Change	Note
	Nonhazardous	Hazardous	Nonhazardous	Hazardous		FY 2024	FY 2023		
ADDITIONS									
Member Contributions	\$75,536	30,204	\$47,554	\$10,643	\$2,825	\$166,763	\$147,522	13.04%	1
Employer Pay Credit	27,897	11,966	14,368	5,751	947	60,929	48,200	26.41%	2
Employer Contributions	330,976	144,783	62,145	38,658	30,008	606,569	548,667	10.55%	3
Actuarially Accrued Liability Contributions (AALC)	-	-	449,117	-	-	449,117	449,281	(0.04)%	
General Fund Appropriation	-	-	120,000	-	-	120,000	120,000	0.00%	
Pension Spiking Contributions	16	34	10	-	-	59	97	(39.14)%	4
Health Insurance Contributions (HB1)	(22)	(29)	(12)	(7)	(7)	(77)	(31)	(146.10)%	5
Employer Cessation Contributions	-	-	-	-	-	-	-	0.00%	
Total Contributions	434,403	186,957	693,181	55,045	33,774	1,403,360	1,313,736	6.82%	
INVESTMENT INCOME									
From Investing Activities									
Net Appreciation (Depreciation) in FV of Investments									
	352,490	124,779	120,101	35,725	19,645	652,740	130,210	401.30%	6
Interest/Dividends	139,714	49,111	65,533	16,000	10,783	281,141	214,980	30.78%	7
Total Investing Activities Income	492,204	173,890	185,634	51,725	30,428	933,882	345,191		
Less: Investment Expense	29,788	9,966	8,755	2,763	1,142	52,413	41,925	25.02%	8
Less: Performance Fees	8,041	2,670	2,740	752	260	14,463	163	8,786.85%	9
Net Income from Investing Activities	454,376	161,254	174,140	48,210	29,026	867,005	303,103		
From Securities Lending Activities									
Securities Lending Income	5,621	2,006	1,847	539	326	10,338	6,794		
Less: Securities Lending Borrower Rebates (Income)/ Expense	5,045	1,801	1,621	480	287	9,234	5,766		
Less: Securities Lending Agent Fees	86	31	34	9	6	166	154		
Net Income from Securities Lending	489	174	192	50	33	938	874	7.35%	
Net Investment Income	454,865	161,428	174,332	48,260	29,059	867,944	303,977	185.53%	
Total Additions	889,268	348,384	867,513	103,305	62,833	2,271,303	1,617,713	40.40%	
DEDUCTIONS									
Benefit Payments	461,050	166,012	512,492	39,911	31,757	1,211,222	1,183,873	2.31%	
Refunds	13,602	2,993	5,668	1,720	85	24,068	23,138	4.02%	
Administrative Expenses	12,174	1,072	6,512	731	148	20,637	19,805	4.20%	
Total Deductions	486,826	170,076	524,671	42,362	31,990	1,255,926	1,226,816	2.37%	
Net Increase (Decrease) in Fiduciary Net Position Restricted for Pension Benefits	402,441	178,308	342,842	60,943	30,843	1,015,377	390,897		
Total Fiduciary Net Position Restricted for Pension Benefits									
Beginning of Period	8,781,440	3,055,797	3,607,205	902,568	592,826	16,939,836	15,248,180	11.09%	
End of Period	\$9,183,881	\$3,234,105	\$3,950,047	\$963,510	\$623,670	\$17,955,214	\$15,639,076	14.81%	

NOTE - Variance Explanation

Differences due to rounding.

- 1) The increase in Member Contributions is due to an increase in covered payroll across all plans.
- 2) The Employer Pay Credit will continue to increase as Tier 3 members increase.
- 3) The increase in Employer Contributions is due to an increase in covered payroll across all plans.
- 4) Pension Spiking contributions decreased due to a decrease in pension spiking billed to employers.
- 5) Health Insurance Contributions continue to fluctuate in the Pension accounts due to Tier 2 and Tier 3 retiree health insurance system costs as well as corrections being processed to previous fiscal years.
- 6) The increase in Net Appreciation in Fair Value of Investments is the result of gains primarily from public equities.

NOTE - Variance Explanation continued on next page.

- 7) *The increase in Interest/Dividend Income is primarily the result of increased dividends/interest from public equity and core fixed income as well as partnership income from Specialty Credit.*
- 8) *The increase in Investment Expense is primarily the result of increased market value due to favorable performance and additional funding as well as increased partnership expenses for Specialty Credit.*
- 9) *The increase in performance fees is the result of more favorable market conditions creating higher performance fees for Private Equity and Specialty Credit.*

Pension Funds Contribution ReportFor the six month period ending December 31, 2023, with Comparative Totals for the six month period ending December 31, 2022
(\$ in Millions)**County Employees Retirement System**

	Nonhazardous		Hazardous	
	FY24	FY23	FY24	FY23
Member Contributions	\$75.5	\$68.4	\$30.2	\$26.8
Employer Pay Credit	27.9	23.5	12.0	9.8
Employer Contributions	331.0	300.7	144.8	132.6
Net Investment Income	102.4	86.3	36.6	30.5
Total Inflows	536.8	478.9	223.6	199.7
Benefit Payments/Refunds	474.6	454.8	169.0	160.9
Administrative Expenses	12.2	11.4	1.1	1.0
Total Outflows	486.8	466.2	170.1	161.9
NET Contributions	50.0	12.7	53.5	37.8
Realized Gain/(Loss)	35.6	(25.2)	12.4	(9.9)
Unrealized Gain/(Loss)	316.9	117.3	112.4	41.2
Change in Net Position	402.5	104.8	178.3	69.1
Beginning of Period	8,781.4	8,062.3	3,055.8	2,736.9
End of Period	\$9,183.9	\$8,167.1	\$3,234.1	\$2,806.0

Differences due to rounding.

Net Contributions*	(\$52.4)	(\$73.6)	\$16.9	\$7.3
Cash Flow as % of Assets	(0.57)%	(0.90)%	0.52%	0.26%
Net Investment Income	\$102.4	\$86.3	\$36.6	\$30.5
Yield as % of Assets	1.11%	1.06%	1.13%	1.09%

**Net Contributions are less Net Investment Income.*

Pension Funds Contribution ReportFor the six month period ending December 31, 2023, with Comparative Totals for the six month period ending December 31, 2022
(\$ in Millions)

	Kentucky Employees Retirement System				State Police Retirement System	
	Nonhazardous		Hazardous		FY24	FY23
	FY24	FY23	FY24	FY23		
Member Contributions	\$47.5	\$41.2	\$10.6	\$8.5	\$2.8	\$2.6
Employer Pay Credit	14.4	10.1	5.8	4.0	1.0	0.7
Employer Contributions	62.2	56.1	38.7	31.2	30.0	28.1
Actuarially Accrued Liability Contributions	449.1	449.3	-	-	-	-
Employer Cessation Contributions	-	-	-	-	-	-
General Fund Appropriations	120.0	120.0	-	-	-	-
Net Investment Income	54.2	40.0	12.5	9.9	9.4	7.2
Total Inflows	747.4	716.7	67.6	53.6	43.2	38.6
Benefit Payments/Refund	518.2	518.4	41.6	41.0	31.8	32.0
Administrative Expenses	6.5	6.5	0.8	0.7	0.1	0.1
Total Outflows	524.7	524.9	42.4	41.7	31.9	32.1
NET Contributions	222.7	191.8	25.2	11.9	11.3	6.5
Realized Gain/(Loss)	(21.8)	(17.1)	1.9	(3.2)	(2.9)	(3.8)
Unrealized Gain/(Loss)	141.9	14.3	33.8	10.9	22.5	5.8
Change in Net Position	342.8	189.0	60.9	19.6	30.9	8.5
Beginning of Period	3,607.2	3,076.7	902.6	819.2	592.8	552.9
End of Period	\$3,950.0	\$3,265.7	\$963.5	\$838.8	\$623.7	\$561.4

Differences due to rounding.

Net Contributions*	\$168.5	\$151.8	\$12.7	\$2.0	\$1.9	\$(0.7)
Cash Flow as % of Assets	4.27%	4.65%	1.31%	0.24%	0.30%	(0.13)%
Net Investment Income	\$54.2	\$40.0	\$12.5	\$9.9	\$9.4	\$7.2
Yield as % of Assets	1.37%	1.22%	1.30%	1.18%	1.51%	1.28%

**Net Contributions are less Net Investment Income.*



Combining Statement of Fiduciary Net Position - Insurance Funds

As of December 31, 2023, with Comparative Totals as of December 31, 2022 (\$ in Thousands) (Unaudited)

ASSETS	CERS	CERS	KERS	KERS	SPRS	KPPA Total		Percentage of Change	Note
	Nonhazardous	Hazardous	Nonhazardous	Hazardous		FY 2024	FY 2023		
CASH AND SHORT-TERM INVESTMENTS									
Cash Deposits	\$1,527	\$17	\$402	\$40	\$10	\$1,996	\$270	639.81%	1
Short-term Investments	96,058	38,165	73,337	23,286	9,675	240,520	323,019	(25.54)%	2
Total Cash and Short-term Investments	97,585	38,182	73,739	23,326	9,685	242,517	323,289	(24.98)%	
RECEIVABLES									
Accounts Receivable	4,678	2,718	14,052	469	889	22,805	30,386	(24.95)%	3
Investment Accounts Receivable	16,830	7,134	9,191	3,067	1,263	37,484	76,773	(51.18)%	4
Total Receivables	21,507	9,852	23,243	3,536	2,152	60,289	107,159	(43.74)%	
INVESTMENTS, AT FAIR VALUE									
Core Fixed Income	350,660	149,981	183,911	65,435	25,615	775,602	717,546	8.09%	
Public Equities	1,741,642	843,915	692,313	283,948	113,981	3,675,799	3,119,704	17.83%	5
Private Equities	257,655	144,704	104,719	51,363	22,847	581,289	573,108	1.43%	
Specialty Credit	681,570	326,623	307,865	137,911	54,661	1,508,630	1,423,619	5.97%	
Derivatives	(164)	(57)	(77)	20	(21)	(299)	(424)	29.44%	6
Real Return	120,510	58,589	110,198	36,358	14,503	340,157	170,665	99.31%	7
Real Estate	188,639	103,503	99,206	43,512	16,611	451,471	384,400	17.45%	8
Total Investments, at Fair Value	3,340,511	1,627,258	1,498,135	618,547	248,197	7,332,648	6,388,618	14.78%	
Securities Lending Collateral Invested	52,993	25,753	24,101	9,921	3,983	116,749	147,205	(20.69)%	9
Total Assets	3,512,596	1,701,044	1,619,218	655,330	264,016	7,752,203	6,966,271	11.28%	
LIABILITIES									
Accounts Payable	213	21	128	-	1	363	57,484	(99.37)%	10
Investment Accounts Payable	25,795	11,055	14,419	4,839	1,887	57,995	42,820	35.44%	11
Securities Lending Collateral	52,993	25,753	24,101	9,921	3,983	116,749	147,205	(20.69)%	12
Total Liabilities	79,001	36,829	38,648	14,760	5,871	175,108	247,510	(29.25)%	
Total Fiduciary Net Position Restricted for OPEB	\$3,433,595	\$1,664,216	\$1,580,570	\$640,570	\$258,145	\$7,577,095	\$6,718,761	12.78%	

NOTE - Variance Explanation *Differences due to rounding*

- 1) The variance is a result of continuous fluctuation of deposits and transactions that flow through the cash account. As a result of an Internal Audit finding, we continue to evaluate the optimum cash balances at JP Morgan Chase.
- 2) Short term investments are primarily comprised of cash on hand at the custodial bank, the balance decline is the result of cash being invested.
- 3) The decrease in Accounts Receivable is due to a decrease in the member/employer month-end accrual due to the decreased insurance transfer rate.
- 4) The variance in Investment Accounts Receivable is the result of pending trades.
- 5) The increase in Public Equities is the result of favorable market conditions resulting in an increase in gains/losses and additional funding.
- 6) The variance in Derivatives is a result of hedging and arbitration of risk within the portfolios.
- 7) The increase in Real Return is a result of favorable market conditions as well as additional funding.
- 8) The increase in Real Estate is the result of a movement of the Mesa West Accounts from the Specialty Credit asset class to the Real Estate Asset Class.
- 9) The variance is a result of the demands of the Securities Lending Program.
- 10) The decrease in Accounts Payable is primarily due to the 06/30/2022 CERS and CERH pension/insurance split correction that was carried as a payable into FY 2023.
- 11) The variance in Investment Accounts Payable is due to pending trades.



Combining Statement of Changes In Fiduciary Net Position - Insurance Funds

For the six month period ending December 31, 2023, with Comparative Totals for the six month period ending December 31, 2022 (\$ In Thousands) (Unaudited)

	CERS Non-hazardous	CERS Hazardous	KERS Non-hazardous	KERS Hazardous	SPRS	KPPA Total		Percentage of Change	Note
						FY 2024	FY 2023		
ADDITIONS									
Employer Contributions	\$2,013	\$10,174	\$20,365	\$38	\$5,039	\$37,629	\$91,805	(59.01)%	1
Actuarially Accrued Liability Contributions (AALC)	-	-	43,821	-	-	\$43,821	\$43,838	(0.04)%	
Medicare Drug Reimbursement	-	-	2	-	-	2	2	0.00%	
Insurance Premiums	202	(30)	65	(1)	-	236	301	(21.76)%	2
Humana Gain Share Payment	10,445	1,637	8,440	651	390	21,563	12,308	100.00%	3
Retired Re-employed Healthcare	3,265	860	3,455	883	-	8,464	6,486	30.50%	4
Health Insurance Contributions (HB1)	9,590	2,423	5,128	1,030	200	18,370	14,973	22.69%	5
Employer Cessation Contributions	-	-	-	-	-	-	-	0.00%	
Total Contributions	25,515	15,063	81,275	2,601	5,630	130,084	169,712	(23.35)%	
INVESTMENT INCOME									
From Investing Activities									
Net Appreciation (Depreciation) in FV of Investments	135,629	65,228	57,213	23,860	9,463	291,392	75,385	286.54%	6
Interest/Dividends	52,806	25,430	25,617	10,358	4,202	118,414	96,416	22.82%	7
Total Investing Activities Income	188,435	90,658	82,830	34,218	13,665	409,807	171,801		
Less: Investment Expense	11,082	5,838	4,321	2,307	903	24,451	19,356	26.32%	8
Less: Performance Fees	3,100	1,684	1,242	733	256	7,015	270	2,493.94%	9
Net Income from Investing Activities	174,254	83,136	77,267	31,178	12,506	378,341	152,174		
From Securities Lending Activities									
Securities Lending Income	1,559	739	684	259	111	3,353	2,556		
Less: Securities Lending Borrower Rebates (Income)/Expense	1,308	622	570	216	93	2,809	2,157		
Less: Securities Lending Agent Fees	38	18	17	7	3	82	60		
Net Income from Securities Lending	214	100	96	37	15	462	339	36.24%	10
Net Investment Income	174,467	83,236	77,363	31,215	12,522	378,803	152,514	148.37%	
Total Additions	199,982	98,300	158,638	33,815	18,152	508,887	322,226	57.93%	
DEDUCTIONS									
Healthcare Premiums Subsidies	53,565	47,285	42,333	9,441	6,762	159,387	196,104	(18.72)%	11
Administrative Expenses	468	263	370	60	36	1,197	1,224	(2.17)%	
Self-Funded Healthcare Costs	1,880	123	852	65	5	2,926	2,777	5.35%	
Excise Tax Insurance	7	-	3	-	-	10	-	100.00%	12
Total Deductions	55,920	47,671	43,558	9,567	6,804	163,519	200,104	(18.28)%	
Net Increase (Decrease) in Fiduciary Net Position Restricted for OPEB									
	144,062	50,629	115,080	24,249	11,348	345,368	122,122		
Total Fiduciary Net Position Restricted for OPEB									
Beginning of Period	3,289,532	1,613,587	1,465,489	616,322	246,797	7,231,727	6,596,640	9.63%	
End of Period	\$3,433,594	\$1,664,216	\$1,580,570	\$640,570	\$258,145	\$7,577,095	\$6,718,761	12.78%	

NOTE - Variance Explanation.

Differences due to rounding

1) Employer Contributions decreased due to a decrease in the employer contribution insurance rate.

NOTE - Variance Explanation continued on next page.

- 2) *Health Insurance Premiums decreased primarily due to refunds processed to hazardous retirees for premiums paid for dependents that should have been covered by KPPA.*
- 3) *The Humana Gain Share payment will fluctuate year to year based on claims paid.*
- 4) *Retired Reemployed contributions increased due to an increase in retired reemployed members in CERS, CERS hazardous, KERS and KERS hazardous.*
- 5) *Health Insurance Contributions will continue to rise as Tier 2 and Tier 3 members increase.*
- 6) *The increase in Net Appreciation in Fair Value of Investments is the result of gains primarily from public equities.*
- 7) *The increase in Interest/Dividend Income is primarily the result of increased dividends/interest from public equity and core fixed income as well as partnership income from Specialty Credit.*
- 8) *The increase in Investment Expense is primarily the result of increased increasing market value due to favorable performance and additional funding as well as increased partnership expenses for Specialty Credit.*
- 9) *The increase in performance fees is the result of more favorable market conditions creating higher performance fees for Private Equity and Specialty Credit.*
- 10) *The variance is a result of the demand of the Securities Lending Program.*
- 11) *Healthcare Subsidies decreased due to a decrease in healthcare premiums paid for CERS, KERS, KERS hazardous and SPRS retirees.*

Insurance Fund Contribution ReportFor the six month period ending December 31, 2023, with Comparative Totals for the six month period ending December 31, 2022
(\$ in Millions)**County Employees Retirement System**

	Nonhazardous		Hazardous	
	FY24	FY23	FY24	FY23
Employer Contributions	\$2.0	\$47.1	\$10.2	\$22.8
Insurance Premiums	0.2	0.2	-	-
Humana Gain Share	10.4	6.0	1.6	0.9
Retired Reemployed Healthcare	3.3	2.4	0.9	0.7
Health Insurance Contributions	9.6	8.1	2.4	1.9
Net Investment Income	38.8	35.2	18.0	17.3
Total Inflows	64.3	99.0	33.1	43.6
Healthcare Premiums	55.4	73.5	47.4	46.9
Administrative Expenses	0.5	0.4	0.3	0.3
Total Outflows	55.9	73.9	47.7	47.2
NET Contributions	8.4	25.1	(14.6)	(3.6)
Realized Gain/(Loss)	15.3	(10.3)	9.1	(4.2)
Unrealized Gain/(Loss)	120.4	44.9	56.1	19.9
Change in Net Position	144.1	59.7	50.6	12.1
Beginning of Period	3,289.5	2,981.2	1,613.6	1,504.0
End of Period	\$3,433.6	\$3,040.9	\$1,664.2	\$1,516.1

Differences due to rounding.

Net Contributions*	\$(30.4)	\$(10.1)	\$(32.6)	\$(20.8)
Cash Flow as % of Assets	(0.89)%	(0.33)%	(1.96)%	(1.37)%
Net Investment Income	\$38.8	\$35.2	\$18.0	\$17.3
Yield as % of Assets	1.13%	1.16%	1.08%	1.14%

**Net Contributions are less Net Investment Income.*

Insurance Fund Contribution ReportFor the six month period ending December 31, 2023, with Comparative Totals for the six month period ending December 31, 2022
(\$ in Millions)

	Kentucky Employees Retirement System				State Police Retirement System	
	Nonhazardous		Hazardous		FY24	FY23
	FY24	FY23	FY24	FY23		
Employer Contributions	\$20.4	\$17.4	\$-	\$-	\$5.0	\$4.5
Actuarially Accrued Liability Contributions	43.8	43.8	-	-	-	-
Employer Cessation Contributions	-	-	-	-	-	-
Insurance Premiums	0.1	0.1	-	-	-	-
Humana Gain Share	8.4	4.9	0.7	0.4	0.4	0.2
Retired Reemployed Healthcare	3.5	2.7	0.9	0.7	-	-
Health Insurance Contributions	5.1	4.0	1.0	0.8	0.2	0.2
Net Investment Income	20.1	15.1	7.4	6.7	3.1	2.7
Total Inflows	101.4	88.0	10.0	8.6	8.7	7.6
Healthcare Premiums	43.2	60.7	9.5	10.4	6.8	7.4
Administrative Expenses	0.4	0.4	0.1	0.1	0.0	0.0
Total Outflows	43.6	61.1	9.6	10.5	6.8	7.4
NET CONTRIBUTIONS	57.8	26.9	0.4	(1.9)	1.9	0.2
Realized Gain/(Loss)	3.2	(8.5)	2.3	(1.8)	1.0	(0.7)
Unrealized Gain/(Loss)	54.1	25.6	21.6	7.6	8.4	2.9
Change in Net Position	115.1	44.0	24.3	3.9	11.3	2.4
Beginning of Period	1,465.5	1,301.5	616.3	579.9	246.8	230.0
End of Period	\$1,580.6	\$1,345.5	\$640.6	\$583.8	\$258.1	\$232.4

Differences due to rounding.

Net Contributions*	\$37.7	\$11.8	\$(6.9)	\$(8.6)	\$(1.2)	\$(2.5)
Cash Flow as % of Assets	2.38%	0.88%	(1.08)%	(1.48)%	(0.45)%	(1.08)%
Net Investment Income	\$20.1	\$15.1	\$7.4	\$6.7	\$3.1	\$2.7
Yield as % of Assets	1.27%	1.13%	1.15%	1.16%	1.18%	1.18%

**Net Contributions are less Net Investment Income.*



KENTUCKY PUBLIC PENSIONS AUTHORITY Outstanding Invoices by Type and Employer

Invoice Type	12/31/2023	9/30/2023	Change H/(L)
Actuarially Accrued Liability Contribution	\$3,766,099	\$3,317,448	14%
Averaging Refund to Employer	(306,988)	(322,861)	(5)%
Employer Free Military and Decompression Service	45,258	45,258	0%
Member Pension Spiking Refund	(54,863)	(58,128)	(6)%
Monthly Reporting Invoice	(9,493)	(128,580)	(93)%
Penalty – Monthly Reporting	262,100	260,100	1%
Reinstatement	185,918	184,336	1%
Other Invoices**	(133,750)	(157,708)	(15)%
Total	3,754,280	3,139,866	
Health Insurance Reimbursement	1,124,480	803,592	40%
Omitted Employer	1,279,401	1,384,174	(8)%
Employer Pension Spiking*	1,535,287	1,506,009	2%
Standard Sick Leave	1,316,717	742,568	77%
USERRA Protected Military	35,030	35,030	0%
Total	5,290,915	4,471,373	18%
Grand Total	\$9,045,195	\$7,611,239	19%

*Pension Spiking invoices on this report are Employer Pension Spiking. By statute these invoices are due 12 months from the invoice date. Employer Pension Spiking is in effect only for retirements prior to July 1, 2018, therefore, unless there has been a recently created invoice for a backdated retirement, all of these invoices are greater than 12 months old.

**Other Invoices include Expense Allowance; Expired Post Pending; IPS Employer Refund; Master Commissioner Employer (ANOC); Omitted Employer PPEND; Penalty EOY Reporting; Personnel Adjustment; and, Refunded Member Contributions Due.

Employer Name (Top Ten)	12/31/2023	9/30/2023	Change H/(L)
Kentucky River Community Care***	\$3,626,615	\$3,263,118	11%
Kentucky River Regional Jail***	893,893	893,893	0%
Dept of Highways	643,726	243,902	164%
City of Covington***	409,956	405,820	1%
Kenton County Airport Board***	399,567	388,496	3%
City of Fort Thomas***	265,350	260,457	2%
Dept for Behavioral Health Dev Intellectual Dis.	264,101	232,757	13%
Livingston County Fiscal Court***	228,567	228,567	0%
TARC Transit Authority of River City	217,658	196,330	11%
Department for Community Based Services	\$217,602	\$2,457	8757%

***Indicates invoices turned over to Legal for further action

	Total Unpaid Balance	Invoice Count
GERS	\$1,823,805	1,487
CERH	1,379,881	168
KERS	5,615,874	1,187
KERH	231,174	36
SPRS	(5,538)	17
Grand Total:	\$9,045,195	2,895

KENTUCKY PUBLIC PENSIONS AUTHORITY
Penalty Invoices Report
From: 10/1/2023 To: 12/31/2023
Note: Delinquent Interest amounts are included in the totals for the invoice

Invoice Amount	Invoice Remaining Balance	Delinquent Interest	Invoice Status Date	Invoice Due Date	Invoice Status	Employer Classification	Plan	Comments
\$1,000	\$-	\$-	11/13/2023	1/4/2017	CANC	Special Districts & Boards	CERS	Employer in good standing with KPPA
1,000	-	-	10/6/2023	1/20/2023	CANC	County Attorneys	CERS	New Employer Reporting Official
1,000	-	-	11/13/2023	8/30/2023	CANC	Utility Boards	CERS	Employer in good standing with KPPA
1,000	-	-	12/20/2023	10/8/2023	CANC	Utility Boards	CERS	New Employer Reporting Official
1,000	-	-	12/20/2023	10/8/2023	CANC	Utility Boards	CERS	New Employer Reporting Official
1,000	-	-	12/20/2023	10/13/2023	CANC	Utility Boards	CERS	New Employer Reporting Official
1,000	-	-	12/20/2023	10/13/2023	CANC	Utility Boards	CERS	New Employer Reporting Official
1,000	-	-	12/20/2023	10/13/2023	CANC	Utility Boards	CERS	New Employer Reporting Official
13,115	-	-	11/30/2023	11/25/2023	CANC	Boards of Education	CERS	KPPA at fault
1,000	-	-	12/7/2023	11/30/2023	CANC	Cities	CERS	New Employer Reporting Official
1,000	-	-	11/22/2023	12/7/2023	CANC	Fiscal Courts	CERS	Employer in good standing with KPPA
1,000	-	-	12/7/2023	12/16/2023	CANC	Cities	CERS	Circumstances outside of the employer's control
TOTAL:	\$24,115	\$-	\$-					
\$1,000	\$1,000	\$-	10/3/2023	11/2/2023	CRTD	County Attorneys	KERS	
1,000	1,000	-	10/5/2023	11/4/2023	CRTD	County Attorneys	KERS	
1,000	1,000	-	10/17/2023	11/16/2023	CRTD	Boards of Education	CERS	
1,000	1,000	-	10/17/2023	11/16/2023	CRTD	County Attorneys	KERS	
1,000	1,000	-	10/24/2023	11/23/2023	CRTD	Fiscal Courts	CERS	
1,000	1,000	-	10/31/2023	11/30/2023	CRTD	Fiscal Courts	CERS	
1,000	1,000	-	11/1/2023	12/1/2023	CRTD	Cities	CERS	
1,000	1,000	-	11/1/2023	12/1/2023	CRTD	County Attorneys	CERS	
1,000	1,000	-	11/1/2023	12/1/2023	CRTD	County Attorneys	CERS	
1,000	1,000	-	11/16/2023	12/16/2023	CRTD	Housing Authorities	CERS	
1,000	1,000	-	11/17/2023	12/17/2023	CRTD	Libraries	CERS	
1,000	1,000	-	11/20/2023	12/20/2023	CRTD	Sanitation Districts	CERS	
1,000	1,000	-	11/27/2023	12/27/2023	CRTD	Libraries	CERS	
1,000	1,000	-	12/12/2023	1/11/2024	CRTD	Libraries	CERS	
1,000	1,000	-	12/12/2023	1/11/2024	CRTD	Libraries	CERS	
1,000	1,000	-	12/12/2023	1/11/2024	CRTD	Libraries	CERS	
1,000	1,000	-	12/18/2023	1/17/2024	CRTD	Boards of Education	CERS	
1,000	1,000	-	12/18/2023	1/17/2024	CRTD	Cities	CERS	
1,000	1,000	-	12/18/2023	1/17/2024	CRTD	Boards of Education	CERS	
1,000	1,000	-	12/19/2023	1/18/2024	CRTD	Fiscal Courts	CERS	
1,000	1,000	-	12/20/2023	1/19/2024	CRTD	Boards of Education	CERS	
1,000	1,000	-	12/20/2023	1/19/2024	CRTD	County Attorneys	KERS	

Penalty Invoices Report
From: 10/1/2023 To: 12/31/2023
Note: Delinquent Interest amounts are included in the totals for the invoice

Invoice Amount	Invoice Remaining Balance	Delinquent Interest	Invoice Status Date	Invoice Due Date	Invoice Status	Employer Classification	Plan	Comments
1,000	1,000	-	12/20/2023	1/19/2024	CRTD	County Attorneys	KERS	
1,000	1,000	-	12/20/2023	1/19/2024	CRTD	County Attorneys	KERS	
1,000	1,000	-	12/20/2023	1/19/2024	CRTD	Libraries	CERS	
1,000	1,000	-	12/20/2023	1/19/2024	CRTD	County Attorneys	KERS	
1,000	1,000	-	12/27/2023	1/26/2024	CRTD	Fiscal Courts	CERS	
TOTAL:	\$27,000	\$27,000	\$-					
\$1,000	\$-	\$-	10/11/2023	4/21/2016	PAID	Fiscal Courts	CERS	
1,000	-	-	10/11/2023	5/18/2016	PAID	Fiscal Courts	CERS	
1,000	-	-	10/11/2023	6/15/2016	PAID	Fiscal Courts	CERS	
1,000	-	-	10/11/2023	6/19/2016	PAID	Fiscal Courts	CERS	
1,000	-	-	10/11/2023	7/20/2016	PAID	Fiscal Courts	CERS	
1,000	-	-	10/11/2023	7/24/2016	PAID	Fiscal Courts	CERS	
1,000	-	-	10/11/2023	8/19/2016	PAID	Fiscal Courts	CERS	
1,000	-	-	10/11/2023	12/16/2016	PAID	Fiscal Courts	CERS	
1,000	-	-	10/11/2023	2/8/2017	PAID	Fiscal Courts	CERS	
1,000	-	-	11/28/2023	8/2/2023	PAID	Tourist Commissions	CERS	
1,000	-	-	10/23/2023	9/3/2023	PAID	Cities	CERS	
1,000	-	-	12/11/2023	9/15/2023	PAID	Cities	CERS	
1,000	-	-	11/1/2023	9/15/2023	PAID	Cities	CERS	
1,000	-	-	10/16/2023	9/15/2023	PAID	Fiscal Courts	CERS	
1,000	-	-	12/11/2023	9/16/2023	PAID	Cities	CERS	
1,000	-	-	12/11/2023	10/15/2023	PAID	Cities	CERS	
1,000	-	-	10/6/2023	10/19/2023	PAID	Special Districts & Boards	CERS	
1,000	-	-	12/28/2023	10/19/2023	PAID	Sanitation Districts	CERS	
1,000	-	-	12/27/2023	10/20/2023	PAID	Fiscal Courts	CERS	
1,000	-	-	10/9/2023	10/21/2023	PAID	Fiscal Courts	CERS	
9,413	-	-	10/26/2023	10/25/2023	PAID	Boards of Education	CERS	
1,000	-	-	10/16/2023	10/26/2023	PAID	Fiscal Courts	CERS	
1,000	-	-	10/9/2023	11/1/2023	PAID	Cities	CERS	
1,000	-	-	12/11/2023	11/22/2023	PAID	Cities	CERS	
1,000	-	-	12/12/2023	11/24/2023	PAID	Utility Boards	CERS	
1,000	-	-	12/27/2023	11/26/2023	PAID	Fiscal Courts	CERS	
1,000	-	-	11/20/2023	11/30/2023	PAID	Cities	CERS	
1,000	-	-	12/4/2023	12/1/2023	PAID	Cities	CERS	
1,000	-	-	11/6/2023	12/3/2023	PAID	Non-P1 State Agencies	KERS	

Penalty Invoices Report
From: 10/1/2023 To: 12/31/2023
Note: Delinquent Interest amounts are included in the totals for the invoice

Invoice Amount	Invoice Remaining Balance	Delinquent Interest	Invoice Status Date	Invoice Due Date	Invoice Status	Employer Classification	Plan	Comments
1,000	-	-	11/27/2023	12/6/2023	PAID	Housing Authorities	CERS	
1,000	-	-	12/11/2023	12/14/2023	PAID	Cities	CERS	
1,000	-	-	12/5/2023	12/16/2023	PAID	Area Development Districts	CERS	
1,000	-	-	12/11/2023	12/17/2023	PAID	Cities	CERS	
1,000	-	-	12/19/2023	12/17/2023	PAID	Fiscal Courts	CERS	
1,000	-	-	12/11/2023	12/17/2023	PAID	Cities	CERS	
1,000	-	-	12/11/2023	12/17/2023	PAID	Cities	CERS	
1,000	-	-	12/27/2023	12/17/2023	PAID	Fiscal Courts	CERS	
1,000	-	-	12/8/2023	12/20/2023	PAID	Fiscal Courts	CERS	
1,000	-	-	12/8/2023	12/21/2023	PAID	Housing Authorities	CERS	
1,000	-	-	12/7/2023	1/3/2024	PAID	Cities	CERS	
1,000	-	-	12/12/2023	1/10/2024	PAID	Cities	CERS	
TOTAL:	\$49,413	\$-						

Notes:
Invoice Status:
 CANC - Cancelled
 CRTD - Created
 PAID - Paid

KPPA ADMINISTRATIVE BUDGET FY 2023-2024						
BUDGET-TO-ACTUAL SUMMARY ANALYSIS						
FOR THE SIX MONTHS ENDING DECEMBER 31, 2023, WITH COMPARATIVE TOTALS FOR THE SIX MONTHS ENDING DECEMBER 31, 2022						
CATEGORY	BUDGETED	FY 2024		PERCENT REMAINING	FY 2023 EXPENSE	PERCENT DIFFERENCE
		EXPENSE	REMAINING			
PERSONNEL	\$34,520,287	\$16,870,195	\$17,650,092	51.13%	\$16,186,341	4.22%
LEGAL CONTRACTS	1,210,000	578,954	631,046	52.15%	413,625	39.97%
AUDITING	300,000	214,821	85,179	28.39%	77,808	176.09%
ACTUARIAL SERVICES	500,000	190,067	309,933	61.99%	134,300	41.52%
MEDICAL REVIEWERS	1,800,000	693,145	1,106,855	61.49%	660,075	5.01%
OTHER PERSONNEL	500,000	145,071	354,929	70.99%	4,535	3,098.92%
PERSONNEL TOTAL	\$38,830,287	\$18,692,253	\$20,138,034	51.86%	\$17,476,684	6.96%
RENTALS - BUILDING & EQUIPMENT	1,166,500	525,891	640,609	54.92%	549,266	(4.26)%
INFORMATION TECHNOLOGY	4,190,000	1,312,370	2,877,630	68.68%	1,076,973	21.86%
OTHER OPERATIONAL	1,371,200	441,129	930,071	67.83%	410,176	7.55%
OPERATIONAL TOTAL	\$6,727,700	\$2,279,390	\$4,448,310	66.12%	\$2,036,414	11.93%
RESERVE	4,882,813	-	4,882,813	100.00%	-	0.00%
ADMINISTRATIVE BUDGETED AMOUNT	\$50,440,800	\$20,971,643	\$29,469,157	58.42%	\$19,513,098	7.47%

Administrative Budget Summary Notes	
PERSONNEL (Staffing):	Through half the year, we have spent nearly \$17M, which is approximately 49% percent of the budget, and 4+% higher than the prior year.
	We have nearly 52% of the legal budget remaining.
	We have spent close to 90% of our budget for FBT.
	The legal hearing officer line item is over budget by approximately \$36k, and we have about 26% left to spend.
LEGAL	We are under budget in other line items such as SKO, JBB, and DBG.
AUDITING	ACFR audit was \$215k (30k below budget). We anticipate \$30k for the ongoing proportionate share audit in Q3.
ACTUARIAL, MEDICAL, AND OTHER	All are below budget for the 1st half of the year.
OPERATIONAL TOTAL	Overall under budget, driven by the following: utilities; rent, printing, postage, and travel.

KPPA ADMINISTRATIVE BUDGET FY 2023-2024						
BUDGET-TO-ACTUAL ANALYSIS						
FOR THE SIX MONTHS ENDING DECEMBER 31, 2023, WITH COMPARATIVE TOTALS FOR THE SIX MONTHS ENDING DECEMBER 31, 2022						
Account Name	Budgeted	FY 2024 Expense	Remaining	Percent Remaining	FY 2023 Expense	Percent Difference
PERSONNEL						
Staff						
Salaries/Wages	\$17,900,000	\$8,909,245	\$8,990,755	50.23%	\$8,053,218	10.63%
Wages (Overtime)	285,000	133,960	151,040	53.00%	115,112	16.37%
Emp Paid FICA	1,294,772	639,447	655,325	50.61%	586,903	8.95%
Emp Paid Retirement	12,033,015	5,864,267	6,168,748	51.27%	6,148,378	(4.62)%
Emp Paid Health Ins	2,687,500	1,265,934	1,421,566	52.90%	1,123,415	12.69%
Emp Paid Sick Leave	250,000	40,221	209,779	83.91%	135,844	(70.39)%
Adoption Assistance Benefit	10,000	-	10,000	100.00%	-	0.00%
Escrow for Admin Fees	-	(1,000)	(1,000)	(100.00)%	-	(100.00)%
Workers Compensation	12,000	11,116	884	7.36%	11,116	0.00%
Unemployment	10,000	-	10,000	100.00%	5,534	0.00%
Emp Paid Life Ins	3,000	1,494	1,506	50.20%	1,461	2.26%
Employee Training	25,000	5,511	19,489	77.96%	5,361	2.80%
Tuition Assistance	10,000	-	10,000	100.00%	-	0.00%
Bonds	-	-	-	0.00%	-	0.00%
Staff Subtotal	34,520,287	16,870,195	17,648,092	51.12%	16,186,342	4.22%
LEGAL & AUDITING SERVICES						
Legal Hearing Officers	150,000	111,175	38,825	25.88%	76,516	45.30%
Legal (Stoll, Keenon)	250,000	7,847	242,153	96.86%	51,775	(84.84)%
Frost Brown	300,000	265,426	34,574	11.52%	100,066	165.25%
Reinhart	50,000	-	50,000	100.00%	-	0.00%
Ice Miller	300,000	154,040	145,961	48.65%	81,920	88.04%
Johnson, Bowman, Branco LLC	100,000	37,638	62,362	62.36%	69,895	(46.15)%
Dentons Bingham & Greenebaum	50,000	2,828	47,173	94.35%	33,291	(91.51)%
Legal Expense	10,000	-	10,000	100.00%	23	(100.00)%
Auditing	300,000	214,821	85,179	28.39%	77,808	176.09%
Total Legal & Auditing Services	1,510,000	793,775	716,225	47.43%	491,294	61.57%
CONSULTING SERVICES						
Medical Reviewers	1,800,000	693,145	1,106,855	61.49%	660,075	5.01%
Escrow for Actuary Fees	-	(500)	500	(100.00)%	(28,866)	0.00%
Total Consulting Services	1,800,000	692,645	1,107,355	61.52%	631,209	9.73%
CONTRACTUAL SERVICES						
Miscellaneous Contracts	390,000	125,434	264,566	67.84%	11,700	972.09%
Human Resources Consulting	10,000	-	10,000	100.00%	-	0.00%
Actuarial Services	500,000	190,067	309,933	61.99%	134,300	41.52%
Facility Security Charges	100,000	20,137	79,863	79.86%	21,701	(7.21)%
Contractual Subtotal	1,000,000	335,638	664,362	66.44%	167,701	100.14%
PERSONNEL SUBTOTAL	\$38,830,287	\$18,692,253	\$20,136,034	51.86%	\$17,476,684	6.96%
OPERATIONAL						
Natural Gas	42,000	7,164	34,836	82.94%	10,149	(29.41)%
Electric	133,000	58,606	74,394	55.94%	58,288	0.55%
Rent-Non State Building	56,000	-	56,000	100.00%	25,321	(100.00)%
Building Rental - PPW	1,000,000	480,985	519,015	51.90%	481,016	(0.01)%
Copier Rental	105,000	42,579	62,421	59.45%	40,745	4.50%
Rental Carpool	5,500	2,327	3,173	57.70%	2,144	8.54%
Vehicle/Equip. Maint.	1,000	-	1,000	100.00%	-	0.00%
Postage	420,000	148,193	271,807	64.72%	92,536	60.15%
Freight	200	-	200	100.00%	41	(100.00)%
Printing (State)	15,000	200	14,800	98.67%	795	(74.84)%
Printing (non-state)	85,000	20,231	64,769	76.20%	24,911	(18.79)%
Insurance	10,000	5,090	4,910	49.10%	5,572	(8.65)%
Garbage Collection	6,500	3,391	3,109	47.83%	3,161	7.28%
Conference Expense	45,000	11,177	33,823	75.16%	7,415	50.73%
Conference Exp. Investment	2,000	-	2,000	0.00%	64	(100.00)%
Conference Exp. Audit	3,000	-	3,000	100.00%	-	0.00%

KPPA ADMINISTRATIVE BUDGET 2023-24						
BUDGET-TO-ACTUAL ANALYSIS						
FOR THE SIX MONTHS ENDING DECEMBER 31, 2023, WITH COMPARATIVE TOTALS FOR THE SIX MONTHS ENDING DECEMBER 31, 2022						
Account Name	Budgeted	FY 2024 Expense	Remaining	Percent Remaining	FY 2023 Expense	Percent Difference
MARS Usage	50,000	13,550	36,450	72.90%	13,550	0.00%
COVID-19 Expenses	-	-	-	0.00%	-	0.00%
Office Supplies	100,000	23,460	76,540	76.54%	55,804	(57.96)%
Furniture & Office Equipment	12,000	-	12,000	100.00%	204	(100.00)%
Travel (In-State)	15,000	7,080	7,920	52.80%	7,627	(7.17)%
Travel (In-State) Investment	1,000	-	1,000	100.00%	-	0.00%
Travel (In-State) Audit	500	-	500	100.00%	-	0.00%
Travel (Out of State)	79,000	20,700	58,300	73.80%	28,189	(26.57)%
Travel (Out of State) Investment	135,000	14,535	120,465	89.23%	10,578	37.41%
Travel (Out of State) Audit	1,000	-	1,000	100.00%	1,077	(100.00)%
Dues & Subscriptions	69,000	37,372	31,628	45.84%	35,931	4.01%
Dues & Subscriptions Invest	15,000	14,321	679	4.53%	4,177	242.85%
Dues & Subscriptions Audit	1,000	-	1,000	100.00%	100	(100.00)%
Miscellaneous	55,000	17,430	37,570	68.31%	19,556	(10.87)%
Miscellaneous Investment	-	90	(90)	0.00%	-	100.00%
Miscellaneous Audit	-	-	-	0.00%	-	0.00%
COT Charges	40,000	7,622	32,378	80.94%	9,022	(15.52)%
Telephone - Wireless	8,500	4,305	4,195	49.35%	2,556	68.43%
Telephone - Other	105,500	42,947	62,553	59.29%	47,665	(9.90)%
Telephone - Video Conference	11,000	4,834	6,166	56.05%	-	100.00%
Computer Equip./Software	4,080,000	1,291,198	2,788,802	68.35%	1,029,994	25.36%
Comp. Equip./Software Invest	-	-	-	0.00%	-	0.00%
Comp. Equip./Software Audit	20,000	-	20,000	100.00%	24,407	(100.00)%
OPERATIONAL SUBTOTAL	\$6,727,700	\$2,279,390	\$4,448,310	66.12%	\$2,036,415	11.93%
SUB-TOTAL	\$45,557,987	\$20,971,643	\$24,584,344	53.96%	\$19,513,099	7.47%
Reserve	4,882,813	-	4,882,813	100.00%	-	0.00%
TOTAL	\$50,440,800	\$20,971,643	\$29,467,157	58.42%	\$19,513,098	7.47%

Differences due to rounding

Plan	Budgeted	FY 2024 Expense	% of Total KPPA FY 2024 Expense
CERS Nonhazardous	\$29,825,645	\$12,400,533	59.13%
CERS Hazardous	2,627,966	1,092,623	5.21%
KERS Nonhazardous	15,855,561	6,592,226	31.434%
KERS Hazardous	1,774,003	737,573	3.517%
SPRS	357,625	148,689	0.709%
TOTAL	\$50,440,800	\$20,971,643	

**JP MORGAN CHASE CREDIT EARNINGS AND FEES
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	Earnings	Fees	Net Earnings
July-23	\$3,297	\$(7,049)	\$(3,751)
August-23	4,612	(7,230)	(2,618)
September-23	26,588	(8,157)	18,432
October-23	-	(7,228)	(7,228)
November-23	-	(7,672)	(7,672)
December-23	-	(7,498)	(7,498)
Total	\$34,498	\$(44,834)	\$(10,336)

**JP MORGAN CHASE HARD INTEREST EARNED
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	Clearing Account	CERS	KERS	SPRS	Total
July-23	\$36,566	\$6,578	\$5,007	\$-	\$48,151
August-23	36,787	9,041	6,066	-	51,894
September-23	44,123	10,919	7,794	-	62,836
October-23	20,461	16,034	15,960	260	52,715
November-23	36,941	19,518	11,393	356	68,209
December-23	28,937	19,758	11,661	262	60,618
Total	\$203,816	\$81,849	\$57,881	\$878	\$344,423



KENTUCKY PUBLIC PENSIONS AUTHORITY

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To: Kentucky Public Pensions Authority (KPPA) Board
From: Mike Lamb, KPPA, Chief Financial Officer
Date: March 21, 2024
Subject: Budget Planning

There are several items related to administrative and investment budgets the require decisions from the KPPA Board prior to June 30, 2024

- FY2025 Administrative and Investment Budgets
 - KRS 61.505(11)(b), KRS 78.782(13) and KRS 61.645(13) require all KPPA, CERS and KRS administrative expenses be included in the Commonwealths biennial budget.
 - KPPA spending related to investments is paid directly from the trust funds. These costs are not included in the administrative budget.
- Annual review and recommendation of the Hybrid % (or other allocation method)
 - Per KRS 61.505(11)(a), the KPPA Board has the responsibility of determining how to prorate, assign or allocate costs incurred by or on behalf of the KPPA to both CERS and KRS.
- FY2024 Separation Expenses
 - In accordance with KRS 61.505(11)(a)(2), the KPPA Board is responsible for determining initial costs and any ongoing annual administrative and investment expenses that are attributable solely to establishing a separate CERS board and the KPPA.
- KPPA Budget Policy – Consideration to create a formal Budget Policy
- Budget Training – Formal training for all Trustees regarding the budget process

In the prior year the KPPA Board defined a work group of one CERS Trustee and one KRS Trustee to work with KPPA staff and the KRS and CERS CEOs on budget items.

Recommendation for consideration:

Define a KPPA budget work group to make recommendations to the full KPPA Board regarding the budget planning items described above.



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To: Kentucky Public Pensions Authority

From: Steve Willer, CIO
Office of Investments

Date: March 21, 2024

Subject: Summary of Investment Committee Meetings

The Kentucky Retirement Systems Investment Committee held a Special Called meeting on January 30, 2024.

The following actions were taken by the Investment Committee and were forwarded to the Kentucky Retirement Systems Board of Trustees for ratification.

- a. Approved Staff's recommendation to invest up to \$75 million in Closed-End Funds Separately Managed Accounts to be managed by Saba Capital Management subject to successful contract negotiations. This investment would be part of the Real Return asset allocation and would be allocated proportionally across all Pension and Insurance portfolios.
- b. Approved Staff and Wilshire's recommendation to revise Section III Asset Allocation Guidelines of the Kentucky Retirement Systems Investment Policy Statement Adopted March 2, 2022.

The Kentucky Retirement Systems Investment Committee held a Regularly Scheduled meeting on February 21, 2024.

- a. **No recommendations were made that required approval by the Investment Committee.**
- b. **No actions were taken that required ratification by the Kentucky Retirement Systems Board of Trustees.**

The County Employees Retirement System Investment Committee held a Special Called meeting on January 24, 2024.

- a. **No recommendations were made that required approval by the Investment Committee.**
- b. **No actions were taken that required ratification by the County Employees Retirement System Board of Trustees.**

The County Employees Retirement System Investment Committee held a Regularly Scheduled meeting on February 28, 2024.

The following actions were taken by the Investment Committee and were forwarded to the County Employees Retirement System Board of Trustees for ratification.

- a. Unanimously approved Staff's recommendation to invest up to \$175 million in Closed-End Funds Separately Managed Accounts to be managed by Saba Capital Management subject to successful contract negotiations. This investment would be part of the Real Return asset allocation and would be allocated proportionally across all Pension and Insurance portfolios.
- b. By majority vote approved Staff and Wilshire's recommendation to revise Section III Asset Allocation Guidelines of the County Employees Retirement System Investment Policy Statement Adopted December 21, 2022.

Investment Staff and Wilshire presented material* and discussed the following items during the Investment Committee meetings.

- c. *Review of Economic Conditions, Market Activity, Outlooks and updated Asset Class Assumptions*
- d. *Absolute and Relative Performance and Asset Allocations for the Pension and Insurance Portfolios for the Quarter ending December 31, 2023. All portfolios outperformed their respective benchmark for the quarter.*

Pension Composite 6.53% vs Pension Composite Benchmark 6.18%
Insurance Composite 6.72% vs Insurance Composite Benchmark 6.27%

KERS Pension 5.64%
SPRS Pension 5.87%
Benchmark 5.53%

KERSH Pension 6.45%
KERS Insurance 6.50%
KERSH Insurance 6.30%
SPRS Insurance 6.33%
Benchmark 5.91%

CERS Pension 6.78%
CERSH Pension 6.85%
CERS Insurance 6.87%
CERSH Insurance 6.71%
Benchmark 6.45%

- e. Peer Universe – *All portfolios have produced top quartile or top decile risk adjusted performance over 1-, 3- and 5-year time periods.*
- f. Asset Allocations – *Progress was reported in moving the Portfolios toward their current IPS Asset Allocation targets with rebalancing activity and capital calls in the Specialty Credit and Real Return asset classes.*
- g. Investment Highlights were noted including the rebalancing of the Core Fixed Income Portfolio. *Across multiple transaction, Staff rebalanced the Core Fixed Income portfolio, moving duration of the overall portfolio from 3 years short relative to the benchmark to flat. This rebalancing included moving a total of \$928MM to an internally managed portfolio. It was also noted that this rebalancing resulted in the termination of the Lord Abbett Short Duration Credit Portfolio. Over the course of the investment, the Lord Abbett portfolio produced 15 bps pf outperformance relative to its benchmark. The tactical short duration positioning of the Core Portfolio by staff produced 381 bps of outperformance over the 3-year period ending December 31, 2023 or over **\$300MM** of outperformance.*
- h. Compliance – *Compliance violations as of December 31, 2023 were noted in their respective reports.*
- i. Investment Budget Update – *Fiscal Year to Date, expenditures are running well below the amount budgeted with a total \$2.5MM, or 25% of the amount budgeted, spent fiscal year to date.*

*All material presented is available in Board Books and was reviewed at the Investment Committee meetings.



KENTUCKY PUBLIC PENSIONS AUTHORITY

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To: Kentucky Public Pensions Authority Board

From: David Eager, Executive Director

Date: March 21, 2024

Subject: KPPA Update

I. STAFFING: We currently have a staff of 258 which is below our cap of 270. We requested an increase in the cap to 284 over the next two years. However, the increase has been struck from the budget bill. We are trying to get those put back in.

II. RETIREMENTS:

INITIAL RETIREMENTS						
Year to Date Totals through February						
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
KERS	-23.90%	-9.90%	5.27%	0.00%	2.23%	-12.24%
CERS	-4.20%	-9.30%	-10.53%	20.86%	-23.97%	-3.83%
SPRS	3.40%	-18.30%	-46.94%	65.38%	-79.07%	22.22%
TOTAL	-11.30%	-9.60%	-0.16%	6.16%	-6.75%	-10.00%

KERS retirements have decreased from 1,761 in 2019 to 1,254 in 2024. CERS retirements have decreased from 3,805 in 2019 to 3,261 in 2024. There was also a decrease SPRS retirements from 60 in 2019 to 11 in 2024.

III. LOUISVILLE OFFICE: On January 18th, KPPA Executive Staff met with leadership from the Finance and Administration Cabinet, including Secretary Johnson, to discuss options for the lease of office space in Louisville for KPPA Investments Staff. We are no longer pursuing a legislative fix to the issue; however, we are continuing to work with the Finance and Administration Cabinet to issue an “invitation” (RFP) for potential property. Finance staff have been responsive, and they now have the available staff to address our needs. Between January 31st and February 23rd, KPPA and Finance staff met several times to finalize our Agency Request. Next step is for Finance to draft the layout based on our Agency Request. Once KPPA reviews and approves the layout, an invitation can be issued. The tentative request is for approximately 3,500 square feet and will include a conference room in addition to offices and workstations.

IV. EXECUTIVE DIRECTOR SEARCH: Bill O’Mara, Keith Peercy, Lynn Hampton, and Betty

Pendergrass are on the KPPA Ad Hoc Executive Director Search Committee. The Committee is in the process of recommending candidates to the full Board. The plan is to have the new Executive Director hired during the April-June quarter.

V. ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) and SUMMARY ANNUAL FINANCIAL REPORT (SAFR): The [ACFR](#) was published to the KPPA website on December 8, 2024, and the [SAFR](#) was published to the KPPA website on January 10, 2024. Below are additional details regarding the distribution of the SAFR.

Print Distribution:

- 4,000 print copies were ordered
- Copies were mailed to 1,420 participating employers the week of February 19th
- Copies were provided to the Legislative Research Commission (LRC) on February 19th for distribution to legislators
- Two (2) copies were provided to all Trustees via U.S. Mail
- Copies are available onsite at KPPA

Currently, the ACFR is available in electronic form only.

VI. LEGISLATIVE UPDATE: At least eight KPPA Staff Members have been working with the Legislative Research Commission (LRC) and legislators in one way or another assisting in the legislative process. Representative Johnson is sponsoring our Housekeeping Bill which passed the House 94 to 0 on February 5, 2024. The Senate has yet to vote.

Check our [Daily Legislative Status Report](#) for more information.

2024 Regular Session

[House Bill 6](#) is the State/Executive Branch budget bill for the biennium beginning July 1, 2024, through June 30, 2026. In its current form, the bill allocates an additional \$250 million in each fiscal year to the KERS Nonhazardous unfunded pension liability and includes the full Actuarially Determined Contribution rates for the KERS and SPRS plans. However, it reduces KPPA's administrative budget request by approximately \$2.7 million. This money comes from restricted funds, and as such it has no impact on the general fund. We are working with the Senate to try and restore our full administrative budget request in their version of the budget bill.

[House Bill 20](#) would provide a one-time 2.0% increase to all monthly retirement allowances paid from the KERS pension funds and the SPRS pension fund as of July 1, 2024. The bill allocates \$227 million to the KERS Nonhazardous pension fund, \$17 million to the KERS Hazardous pension fund, and \$17 million to the SPRS pension fund in fiscal year 2024/2025 to fully pay for this benefit increase. The bill was introduced on January 2nd but has not moved.

[House Bill 635](#) would implement additional reporting requirements for actuarial analyses and expand the required supporting documentation and explanations of findings for fiscal and

corrections impact statements. In pertinent part to KPPA, the bill would amend KRS 6.350 to require an actuary performing an actuarial analysis to clearly note and describe a new assumption or method and the basis for selecting the assumption or method, including any documentation, studies, written opinions, calculations, or citations in support of their choice. It would also require the actuary to certify that the information provided in the analysis is accurate. House Bill 365 passed the full House 95-0 on March 7th and was assigned to the Senate State and Local Government committee on March 11th.

[House Bill 661](#) concerns pension spiking. Under this bill, any increases in rates of pay authorized or funded by the legislative or administrative body of an employer or mandated in a collective bargaining agreement approved by the legislative body, would be exempt from the pension spiking provisions for KERS, CERS, and SPRS members. The bill has been posted for passage in the Regular Orders of the Day for Monday, March 11, 2024.

VII. ACTUARIAL ANALYSIS STATEMENTS: Staff has prepared 67 Actuarial Analysis Statements during the 2024 Regular Legislative Session to date.

VIII. NEWSLETTERS: 2023 was the first time since 2008 that KPPA issued three Member and Retiree Newsletters in a single year. We are continuing this practice in 2024 as our newsletter metrics continue their upward trend. The KPPA Division of Communications emailed the [2024 Winter Edition of Pension Insights](#) to 213,369 members on February 26, 2024. As of March 1st, that newsletter had a 50% open rate. The 2023 Fall Edition's 53% open rate is the highest that KPPA has experienced since our ability to accurately track newsletter performance began in May of 2019. During the past five years, the open rate has ranged from 39% to 53%.

IX. ALL EMPLOYEE MEETINGS: Our most recent All Employee Meetings are scheduled for March 26th and 27th. These meetings are held onsite in the Building C boardroom and virtually.