

**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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CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1
KENTUCKY EMPLOYEES RETIREMENT SYSTEM (NON-HAZARDOUS)	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	4
SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER.....	13
KENTUCKY EMPLOYEES RETIREMENT SYSTEM (HAZARDOUS)	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	17
SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER.....	18
COUNTY EMPLOYEES RETIREMENT SYSTEM (Non-HAZARDOUS)	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	19
SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER.....	54
COUNTY EMPLOYEES RETIREMENT SYSTEM (HAZARDOUS)	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	67
SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER.....	75
NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER	81
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND <u>ON COMPLIANCE AND OTHER</u> MATTERS BASED ON AN AUDIT OF FINANCIAL <u>STATEMENTS</u> PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	91



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.

Responsibilities of Management for 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
			(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%

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
			(4)	(5)	(6)
(1)	(2)	(3)			
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	641,859	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 EMPOWERMENT	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 BEREAL	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
			(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	0.080900%	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 (1)	Participating Employer Name (2)	FYE 2023 Salary (3)	Allocation of Amortization Cost Portion of Required Contribution (4)	Allocation of Normal Cost Portion of Required Contribution (5)	2023 Proportionate Share (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 ADVOCACY	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 SHELTER	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 (1)	Participating Employer Name (2)	FYE 2023 Salary (3)	Allocation of Amortization Cost Portion of Required Contribution (4)	Allocation of Normal Cost Portion of Required Contribution (5)	2023 Proportionate Share (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 (1)	Participating Employer Name (2)	FYE 2023 Salary (3)	Allocation of Amortization Cost Portion of Required Contribution (4)	Allocation of Normal Cost Portion of Required Contribution (5)	2023 Proportionate Share (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	DAVIESS 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 SUPPORT	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 (1)	Participating Employer Name (2)	FYE 2023 Salary (3)	Allocation of Amortization Cost Portion of Required Contribution (4)	Allocation of Normal Cost Portion of Required Contribution (5)	2023 Proportionate Share (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.

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

Kentucky Public Pensions Authority
Schedule B - Schedule Of Pension 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.

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 8.25%	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Gross Employee Pension Expense	Proportionate Share of Nonemployee Contributions	Net Employee Pension Expense	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)		
1430	EASTERN KY UNIV	\$ 143,603,311	\$ 164,366,274	\$ 125,260,048	\$ 6,233,059	\$ 5,255,772	\$ 7,746,811	\$ 2,396,607	\$ 5,860,764	\$ 1,768,823	\$ 2,415,916	\$ -	\$ 4,183,938	\$ 1,728	\$ 3,920,369	\$ 2,270,473	\$ 886,842	\$ 7,088,436	\$ (3,165,789)	\$ (265,531)	\$ 639,788	\$ 114,947	\$ (114,947)	\$ (265,531)	\$ 639,788	\$ 114,947				
1431	KET FOUNDATION	1,262,586	13,291,142	10,113,970	502,213	27,388	77,081	12,255,288	511,791	142,627	195,158	598,177	936,131	140	317,742	182,369	-	501,467	28,822	1,239	3,199	5,757	5,757	1,239	3,199	5,757	5,757			
1432	CHILD WATCH ADVOCACY CTR	714,979	821,794	31,114	(40,394)	(9,280)	(13,930)	(23,210)	8,840	12,079	40,212	61,131	9	19,646	11,352	140	317,742	182,369	-	501,467	28,822	1,239	3,199	5,757	5,757	1,239	3,199	5,757	5,757	
1436	LOTUS	1,592,688	1,830,629	1,395,507	69,309	(49,769)	(30,460)	(31,030)	411,490	19,691	26,907	491	47,089	19	43,764	25,287	61,164	130,234	(86,032)	(2,958)	7,126	(1,281)	(1,281)	(86,032)	(2,958)	7,126	(1,281)	(1,281)	(1,281)	
1437	SANCTUARY INC	2,128,922	2,446,975	1,865,353	92,644	(183,878)	(91,244)	(41,477)	(132,711)	26,321	35,967	36,101	98,389	26	58,498	33,801	380	92,705	1,822	(3,953)	9,525	(1,711)	(1,711)	(3,953)	9,525	1,822	(1,711)	(1,711)	(1,711)	
1438	A & S I.S.	2,343,117	2,343,230	1,867,587	92,388	(73,034)	(55,182)	(17,842)	(53,024)	11,223	37,986	9,797	27	6,343	22	35,034	9,797	7,727	12,349	(4,203)	(1,403)	10,450	(1,203)	(1,203)	(4,203)	(1,403)	10,450	(1,203)	(1,203)	(1,203)
1439	BARRON RIVER CHILD ADVOC	915,774	1,082,587	39,852	(7,034)	(3,049)	(2,049)	(1,024)	11,223	15,471	10,251	132,044	11	25,163	14,540	37,714	90,670	(1,701)	4,097	(736)	(736)	(736)	(736)	(736)	(736)	(736)	(736)	(736)		
1440	MOREHEAD STATE UNIVERSITY	73,441,179	84,642,146	5,146,246	1,664,179	4,688,828	1,438,714	3,414,010	91,904	1,214,113	50,961	40,231	2,154,584	890	503,961	169,215	1,215,169	3,697,473	(1,676,508)	(136,750)	32,469	(59,195)	(59,195)	(136,750)	32,469	(59,195)	(136,750)	(59,195)	(59,195)	
1445	MURRAY STATE UNIV	82,861,917	95,241,150	72,603,277	3,605,506	(1,401,982)	(2,023,924)	(1,614,360)	589,564	1,024,471	1,399,890	-	1,001	2,276,848	135,613	245	2,253,725	4,253,725	(1,979,608)	(153,873)	370,722	(66,605)	(66,605)	(153,873)	370,722	(66,605)	(153,873)	(66,605)	(66,605)	
1446	SPRINGHAVEN INC	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100	1,242,100		
1447	SAFE HARBOR	1,756,404	2,018,804	1,538,954	76,434	(321,382)	(27,148)	(34,219)	21,715	29,673	81,183	132,571	21	48,262	27,887	993	77,163	52,223	33,429	(2,722)	6,557	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	
1448	ROCKY PLACE FOR KIDS, INC.	1,465,559	1,684,507	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117	1,284,117		
1449	KV RIVER CHILD ADVOCACY	433,496	489,259	379,827	18,864	7,924	26,788	(8,446)	18,342	5,360	6,863	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	
1450	BLUEGRASS RAPE CRIME CT	2,099,481	2,141,134	1,839,556	91,363	(414,525)	(16,903)	(16,903)	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760	24,760
1451	NURSING HOME OMBUDSMAN	792,241	910,713	694,246	10,000	(65,425)	(15,437)	(14,381)	9,796	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
1452	WEHRMAN KENTUCKY UNIV	101,709	123,494	101,709	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
1453	KASAS	1,229,902	1,413,644	1,075,635	53,322	(89,874)	(38,452)	(23,962)	70,314	15,206	65,200	29,216	65,200	29,216	65,200	29,216	65,200	29,216	65,200	29,216	65,200	29,216	65,200	29,216	65,200	29,216	65,200	29,216	65,200	29,216
1454	KDVA	2,674,642	3,074,223	2,435,511	116,393	(156,644)	(52,109)	(51,209)	50,968	33,668	45,186	112,505	109,759	32	73,493	42,466	-	115,991	69,918	(4,967)	11,966	(2,149)	(2,149)	(2,149)	(2,149)	(2,149)	(2,149)	(2,149)	(2,149)	(2,149)
1455	THE VINEYARD CHILD DEPT	510,160	586,328	496,320	18,000	22,199	9,107	(6,938)	8,913	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	8,807	
1456	BUFFETTE CHILD ADV DEPT	413,263	475,402	39,620	18,000	13,177	8,000	8,000	5,114	6,680	4,423	23,423	21,407	6	14,017	8,047	-	22,122	19,145	(947)	2,282	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)
1457	CUMBERLAND LV C CENTER	813,036	934,500	712,739	35,381	(86,769)	(51,388)	(15,840)	67,228	10,052	13,736	51,176	74,964	20	12,240	12,909	477	35,376	37,753	(1,210)	3,638	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)
1458	LAKE CUMB CHLD ADV CT	662,748	761,759	580,697	28,841	27,224	16,571	16,571	43,253	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	16,571	
1459	B.R.A.S.	772,328	838,492	63,000	33,601	(98,309)	(61,000)	(15,043)	60,893	26,369	36,069	122,153	184,618	26	8,181	8,180	821	9,408	9,408	(1,231)	2,965	(3,141)	(3,141)	(3,141)	(3,141)	(3,141)	(3,141)	(3,141)	(3,141)	(3,141)
1460	WATER AWARE	1,253,492	1,420,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	1,253,492	
1461	BEATHAN HOUSE ADV DEPT	2,075,173	2,141,737	935,091	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
1462	FLOYD CO HEALTH CENTER	15,915,195	18,293,550	13,945,356	692,608	42,190	734,798	(31,000)	18,193,878	244,877	149,767	244,877	38,187	38,187	38,187	38,187	38,187	38,187	38,187	38,187	38,187	38,187	38,187	38,187	38,187	38,187	38,187	38,187	38,187	
1463	DOYLE CO HEALTH DEPT	3,458,446	4,086,409	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446	3,458,446		
1464	PIKE CO HEALTH DEPT	1,915,915	2,019,230	1,830,500	18,000	18,561	12,425	12,425	13,126	81,165	99,371	27,276	72,116	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273
1465	MONROE CO HEALTH DEPT	2,234,224	2,568,035	1,875,639	92,228	5,327	102,555	(10,559)	10,559	26,082	27,263	37,746	15,513	15,513																

**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)

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)**

Kentucky Employees Retirement System (Non-Hazardous)

The following table summarizes the results of the simulation study.

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 than 5.00%	Discount Rate Plus 100%	Proportional Share of Aggregate Plan Pension Expense	Proportionate Share of Employer Conting. & Proportionate Share of Plan Conting.	Gross Employer Pension Expense	Proportionate Share of Nonemployer Conting. & Net Employer Pension Expense	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)			
57109	OFFICE OF ADMINISTRATIVE SERVICES	56,426,351	41,985,538	32,005,994	1,589,606	94,651	2,544,257	(11,665)	1,832,593	451,622	617,119	853,547	1,602,288	441	1,003,720	579,967	-	1,584,126	1,927	67,832	163,427	163,427	163,427	163,427	163,427	163,427	163,427	163,427	163,427		
57149	KY NATURE PRESERVES	8,711,157	10,012,029	7,631,031	379,101	53,424	432,925	(169,723)	263,202	147,706	147,175	1,937	256,618	105	239,375	138,315	49,337	427,132	(186,109)	(16,777)	38,975	(7,003)	(7,003)	(7,003)	(7,003)	(7,003)	(7,003)	(7,003)	(7,003)		
57149	OFFICE OF ENERGY POLICY	2,633,128	3,026,596	11,148,586	(268,432)	153,840	(153,840)	(205,146)	32,555	44,485	3,554	80,994	32	72,353	41,807	459,929	574,121	(498,301)	(4,890)	11,781	(2,117)	(2,117)	(2,117)	(2,117)	(2,117)	(2,117)	(2,117)	(2,117)			
58374	KY HORSE RACING AUTHORITY	21,351,064	24,540,826	18,707,716	929,135	(419,687)	509,448	(415,973)	93,475	263,976	360,710	6,585	631,271	258	586,681	338,995	954,212	1,880,146	(1,287,588)	(39,649)	95,524	(17,162)	(17,162)	(17,162)	(17,162)	(17,162)	(17,162)	(17,162)	(17,162)		
58675	OFFICE OF LAND AND APPEALS	3,025,222	3,421,588	18,500,334	(1,206)	1,930	(500,000)	(500,000)	1,367,472	1,548,314	(405,671)	52,972	71,837	205,425	329,834	51	116,641	67,513	184,405	137,720	(7,896)	19,002	(3,419)	(3,419)	(3,419)	(3,419)	(3,419)	(3,419)	(3,419)	(3,419)	
58675	OFFICE OF THE SECRETARY	29,745,414	34,189,258	26,062,812	2,994,433	(87,218)	467,215	(759,516)	(11,301)	367,760	90,526	-	870,266	359	817,339	472,273	265,891	1,555,862	(739,510)	(55,237)	133,080	(23,999)	(23,999)	(23,999)	(23,999)	(23,999)	(23,999)	(23,999)	(23,999)		
58675	OFF OF OCCUP & PROFESSION	12,805,440	14,718,520	11,220,075	557,255	151,261	704,161	(249,482)	460,979	158,221	216,338	408,123	155	782,762	155	62,553	197,010	(23,779)	57,291	(10,294)	(2,094)	(2,094)	(2,094)	(2,094)	(2,094)	(2,094)	(2,094)	(2,094)			
58675	KY BOATING & RECREATION AUT	462,928	532,099	405,624	20,146	52,539	(5,174)	60,919	(14,193)	5,724	7,230	408,123	155	782,762	155	62,553	197,010	(23,779)	57,291	(10,294)	(2,094)	(2,094)	(2,094)	(2,094)	(2,094)	(2,094)	(2,094)	(2,094)			
58681	DEPT OF ALCOHOL & BEVIA	5,301,174	6,695,759	4,426,000	2,000,000	45,000	45,000	(1,500,000)	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000		
58681	DEPT OF CHARITABLE GAMING	10,396,882	11,950,134	9,109,706	452,442	195,203	647,645	(205,258)	445,087	128,543	175,647	308,425	126	285,684	165,073	78,731	(240,040)	(19,307)	46,315	(28,214)	(2,072)	(2,072)	(2,072)	(2,072)	(2,072)	(2,072)	(2,072)	(2,072)			
58681	DEPT OF FINANCIAL INSTITUT	47,541,170	54,643,627	41,655,382	2,000,000	1,181,114	887,738	(92,222)	(38,484)	587,780	80,172	574	1,391,526	574	1,306,328	574	1,490,834	3,552,556	(2,247,232)	(88,283)	212,698	(4,061)	(4,061)	(4,061)	(4,061)	(4,061)	(4,061)	(4,061)	(4,061)		
58681	DEPT OF FINANCIAL INSTITUT	8,618,218	10,541,620	71,513,884	5,351,000	93,848	3,908	90,948	(2,000,000)	2,000,000	1,967	23,316	4,033	23,316	8	1,031	172	95	25,254	(1,252)	3,049	(1,042)	(1,042)	(1,042)	(1,042)	(1,042)	(1,042)	(1,042)	(1,042)		
58681	DEPT OF FINANCIAL INSTITUT	6,747,440	7,755,494	5,200,000	1,961	31,313	13,145	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341			
01442	BEDFORD COUNTY ATTORNEY	593,763	682,468	520,252	25,839	20,326	46,165	10,974	7,341	10,031	17,372	7,615	9,427	4,379	30,128	(13,833)	(1,108)	2,656	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)				
02404	CHRISTIAN COUNTY ATTORNEY	311,541	358,084	272,971	13,557	(17,414)	3,857	(6,070)	4,852	9,135	7,137	4,946	11,347	4,946	2,029	24,857	(16,307)	(579)	1,394	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)				
06091	KNOX COUNTY ATTORNEY	573,790	638,532	502,261	24,602	24,602	36,860	(11,077)	6,064	10,677	6,064	10,677	6,064	10,677	6,064	20,094	45,964	45,964	45,964	45,964	45,964	45,964	45,964	45,964	45,964						
07141	LOGAN COUNTY ATTORNEY	1,121,446	1,252,009	984,573	48,954	21,230	21,230	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000				
08664	MONROE CO ATTORNEY	356,874	410,189	312,691	15,530	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660				
11646	WAYNE COUNTY ATTORNEY	386,315	444,029	338,488	16,811	20,239	20,239	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526	17,526			
W0005	ANDERSON COUNTY ATTORNEY	1,140,345	1,311,707	991,663	49,624	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917	58,917			
W0005	BARDEN COUNTY ATTORNEY	1,832,780	2,106,590	1,605,873	79,757	55,044	24,713	(35,070)	(10,994)	36,099	19,265	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114				
W0005	BATH COUNTY ATTORNEY	1,139	1,307	1,291,306	1,067,959	57,926	3,916	61,895	(28,659)	33,950	22,598	19,030	58,917	16,472	16,472	16,472	16,472	16,472	16,472	16,472	16,472	16,472	16,472	16,472	16,472	16,472	16,472	16,472	16,472		
W0005	BOONE COUNTY ATTORNEY	3,602,612	4,140,827	3,156,590	156,775	160,662	50,313	(70,188)	(19,875)	44,451	60,863	503,507	44,451	60,863	503,507	44,451	60,863	503,507	44,451	60,863	503,507	44,451	60,863	503,507	44,451	60,863	503,507	44,451	60,863		
W0005	BOYLE COUNTY ATTORNEY	108,651	124,883	95,200	4,728	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479	1,479		
W01015	BULLITT COUNTY ATTORNEY	673,095	773,653	729,291	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814		
W01015	CALDWELL COUNTY ATTORNEY	27,294	31,716	24,178	1,201	15,147	16,348	(558)	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810		
W01015	GALLATIN COUNTY ATTORNEY	653,878	751,565	572,925	28,455	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961	24,961		
W01015	GRANT COUNTY CHILD SUPPORT	253,101	291,309	211,809	11,016	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	
W01015	HANCOCK COUNTY ATTORNEY	205,666	277,759	192,207	10,689	3,404	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248
W01015	MCCARTHER COUNTY ATTORNEY	1,220,539	1,402,883	53,114	(7,975)	45,139	(23,779)	21,360	15,990	20,620	12,249	4,171	5,765	2,265	4,171	5,765	4,171	5,765	2,265	4,171	5,										

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	2023	
		Actual FYE 2023 Contributions	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%

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 Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
		Discount Rate			Proportionate Share of Aggregate Plan Pension Expense			Change in Proportion & Differences Between Employer Contrib. & Plan Contributions			Gross Employer Pension Expense			Change in Proportion & Differences Between Employer Contrib. & Total Deferred Outflow of Resources			Investment Experience			Change in Proportion & Differences Between Employer Contrib. & Total Deferred Inflow of Resources			Investment Experience			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)						
1430	EASTERN KY UNIV	\$ 2,997,878	\$ 3,565,351	\$ 1,814,091	\$ 124,179	\$ (244,740)	\$ (120,561)	\$ (120,561)	\$ 432,252	\$ 1,823	\$ 434,075	\$ 9,364	\$ 71,211	\$ 444,966	\$ 253,264	\$ 778,825	\$ (349,573)	\$ (61,659)	\$ 97,933	\$ (31,451)									
1440	MOREHEAD STATE UNIVERSITY	699,498	959,998	488,458	33,436	(106,214)	(72,778)	(72,778)	116,387	-	19,174	2,521	11,742	151,253	(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	-	4,127	31,384	196,114	153,646	385,271	(196,895)	(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	278,489	7,533	286,022	6,033	45,879	286,692	10,562	349,166	(66,253)	(39,725)	63,096	(20,262)									
1465	WESTERN KENTUCKY UNIV	2,024,083	2,777,869	1,413,812	96,751	(304,075)	(207,324)	(207,324)	336,781	-	7,296	55,482	346,701	230,212	639,691	(306,669)	(48,040)	76,302	(24,503)										
3801	JUNIOR COLLEGE OF THE UNIVERSITY	2,115,175	2,921,936	2,115,175	17,805	(18,310)	(18,310)	(18,310)	59,762	2,261	62,700	1,045	5,845	61,727	68,287	140,449	(62,992)	(8,525)	1,330	(4,348)									
310140	ATTORNEY GENERAL'S OFFICE	2,054,178	2,843,173	1,434,427	98,390	(49,521)	(48,638)	(48,638)	341,798	15,912	357,700	7,404	56,707	351,856	228,223	444,760	(200,905)	(64,541)	77,437	(24,488)									
31095	DEPT MILITARY AFFAIRS	4,598,395	6,036,396	3,071,388	210,243	(128,388)	81,855	81,855	731,835	15,854	120,565	751,393	63,625	95,437	(229,769)	(104,593)	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	101,563	1,369	10,405	65,040	361	77,178	23,682	(9,012)	14,314	(4,597)									
39079	COMMONWEALTH OF TECHNOLOGICAL	549,422	754,032	383,660	26,262	(38,597)	(12,335)	(12,335)	91,417	-	91,417	1,988	15,060	94,110	22,511	133,661	(43,265)	(13,040)	20,712	(6,651)									
50665	DEPT OF FISH & WILDLIFE	12,066,722	16,560,478	8,426,160	576,790	(638,298)	(61,508)	(61,508)	2,007,742	18,157	2,025,890	43,495	330,762	2,066,886	814,448	3,255,591	(1,252,097)	(286,395)	454,883	(146,083)									
50665	COMMONWEALTH PARK	731,180	1,002,302	534,985	47,070	(47,070)	30,388	30,388	121,170	8,691	10,407	2,047	20,611	125,175	1,569	22,512	(2,562)	(17,310)	27,375	(8,859)									
50665	DEPT OF PARKS	2,386,156	3,274,781	1,666,246	114,058	(292,094)	(177,946)	(177,946)	397,025	-	397,025	8,601	10,407	400,720	160,198	650,928	(258,323)	(66,534)	89,952	(28,887)									
53729	OFF HUMAN RESOURCE MANAGEMENT	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	(816,732)	(115,861)	184,023	(59,097)									
54520	J&P'S 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	663,275	2,998,955	50,599	384,788	2,404,484	-	2,839,871	(133,019)	(33,173)	529,182	(169,944)									
54523	J&P'S DEPT OF JUVENILE JUSTICE	40,751,441	55,927,644	28,456,624	1,947,920	1,946,184	3,894,104	3,894,104	6,780,499	3,068,936	9,849,435	146,889	1,117,042	6,980,237	180,621	8,424,789	1,348,977	(967,206)	1,536,220	(493,346)									
54527	J&P'S DEPT OF CORRECTIONS	328,134,786	450,335,124	229,135,660	15,684,852	(1,345,903)	14,338,949	14,338,949	54,597,271	199,186	54,796,457	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)									
58676	DEPT OF INSURANCE	580,355	796,485	405,261	27,741	(188,205)	(160,464)	(160,464)	96,563	-	96,563	2,092	15,908	99,408	52,398	169,806	(74,220)	(13,774)	21,878	(7,027)									
58680	DEPT OF ALCOHOL & BEVERA	3,536,013	4,852,855	2,469,188	169,021	(53,428)	115,593	115,593	588,346	11,738	600,084	12,746	96,926	605,677	137,276	852,625	(259,107)	(83,925)	133,298	(42,807)									
TOTAL		\$ 422,987,244	\$ 580,511,488	\$ 295,370,381	\$ 20,218,801	\$ (1,515,729)	\$ 18,703,072	\$ 18,703,072	\$ 70,379,462	\$ 4,035,898	\$ 74,415,360	\$ 1,524,663	\$ 11,594,546	\$ 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	2023	
		Actual FYE 2023 Contributions	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	DAVIESS CO CLERK	264,394	0.038925%
39940	DAVIESS 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	2023	
		Actual FYE 2023 Contributions	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	OWENSBORO/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	2023	
		Actual FYE 2023 Contributions	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	DAVIESS 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	2023	
		Actual FYE 2023 Contributions	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	2023	
		Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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	Participating Employer Name	2023	
		Actual FYE 2023 Contributions	Proportionate Share
Code		(3)	(4)
(1)	(2)		
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	2023	
		Actual FYE 2023 Contributions	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	Participating Employer Name	2023	
		Actual FYE 2023 Contributions	Proportionate Share
Code		(3)	(4)
(1)	(2)		
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 DEVELOPMNT 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	2023	
			Actual FYE 2023 Contributions	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	2023	
		Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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	DAVIESS 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	2023	
			Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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	2023	
		Actual FYE 2023 Contributions	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 TOURIS	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%

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	2023	
			Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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 LORETTA		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	2023	
			Actual FYE 2023 Contributions	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	2023	
		Actual FYE 2023 Contributions	Proportionate Share
(1)	(2)	(3)	(4)
V030	DAVIESS 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	2023	
			Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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 WURTLAND		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	2023	
			Actual FYE 2023 Contributions	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	Participating Employer Name	2023	
		Actual FYE 2023 Contributions	Proportionate Share
Code		(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 BEREA	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	Participating Employer Name	2023	
		Actual FYE 2023 Contributions	Proportionate Share
Code		(3)	(4)
(1)	(2)		
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	Participating Employer Name	2023	
		Actual FYE 2023 Contributions	Proportionate Share
Code		(3)	(4)
(1)	(2)		
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 ENCORCEMENT	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	Participating Employer Name	2023	
		Actual FYE 2023 Contributions	Proportionate Share
Code		(3)	(4)
(1)	(2)		
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	2023	
		Actual FYE 2023 Contributions	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%

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, 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%		Deferred Amounts from Changes in Provisions Relating Between Employer Contribs. & Proprietary Share of Aggregate Plan Pension Expense				Change in Proportion & Differences Between Employer Contribs. & Proprietary Share of Plan Contributions				Total Deferred Outflow of Resources				Change in Proportion & Differences Between Employer Contribs. & Proprietary Share of Plan Contributions				
				(9)	(10)	(11)	(13)	(14)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)		
10005 LEGS GENERAL ASSEMBLY		88,163	111,311	68,926	8,706,542	33,127	38,276	38,276	4,564	9,524	89,425	103,513	240	8,080	10,727	122,533	141,580	20,421	(59,603)	1,968	(854)	
20025 JUDL ADM OFF OF THE COURT	149,086,290	188,230,448	116,556,024	116,556,024	1,343,501)	5,163,241	7,717,910	16,105,542	7,397,087	31,220,539	405,110	13,663,220	18,139,160	5,463,721	37,671,928	(6,148,187)	(2,188,038)	328,210	(1,443,297)			
39951 JEFFERSON CO CLERK	23,174,311	28,174,310	18,850	5,247	39,457	42,031	41,868	1,504,633	1,504,633	422,674	412,545	62,971	213,942	2,819,592	1,105,222	6,111,727	(902,663)	(1,376,214)	(57,344)	(224,350)		
39952 KENTON CO CLERK	3,628,281	4,833,437	2,992,360	223,569	371,228	594,797	198,183	413,563	338,779	958,825	10,403	350,865	465,783	-	827,051	115,525	(40,453)	85,463	(37,062)			
39953 KENTON CO SHERIFF	1,440,891	1,819,212	1,126,492	84,147	79,217	163,364	163,364	151,268	151,268	405,400	397,407	18,488	45,749	30,400	-	1,046,771	1,046,771	1,046,771	1,046,771	1,046,771		
39955 CAMPBELL COUNTY CLERK	2,585,596	3,264,471	2,021,425	150,997	24,567	(70,040)	23,773	23,773	133,851	213,555	7,026	246,269	314,587	9,749	568,380	(71,344)	(83,456)	57,722	(25,032)			
39956 CAMPBELL CO SHERIFF	929,239	1,173,230	726,400	150,997	150,997	150,997	150,997	150,997	150,997	150,997	150,997	150,997	150,997	150,997	150,997	150,997	150,997	150,997	150,997			
39957 FAYETTE CO CLERK	8,384,994	10,620,625	6,648,739	479,339	194,267	340,941	340,941	340,941	340,941	404,032	398,849	13,302	1,329,227	750,986	558,825	532,265	2,903,813	(56,869)	(30,862)	379,985		
39958 FAYETTE CO CLERK	5,126,341	6,472,315	4,007,786	299,375	201,914	501,289	265,381	265,381	265,381	53,779	129,297	10,051	409,162	242,192	781,771	(282,574)	(121,612)	55,757	(24,180)			
39959 DAIVESY CO CLERK	2,497,626	3,153,404	1,952,650	145,860	(92,081)	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860		
39960 DAIVESY CO SHERIFF	693,304	875,338	542,027	40,408	35,891	77,074	35,891	74,848	35,891	45,690	154,477	1,888	63,542	84,353	5,244	155,023	(2,876)	(6,435)	15,477	(6,712)		
39961 DODGE CITY CLERK	1,373,590	1,743,590	1,045,363	88,303	88,303	88,303	88,303	88,303	88,303	88,303	88,303	88,303	88,303	88,303	88,303	88,303	88,303	88,303	88,303	88,303		
39962 PIKE CO SHERIFF	1,706,791	2,154,927	1,334,374	99,675	127,242	(27,567)	88,357	184,382	2,133	278,872	4,638	156,429	207,663	216,393	585,123	(205,421)	(126,408)	38,102	(16,524)			
39963 HARDIN COUNTY CLERK OFFIC	2,884,285	3,641,584	2,254,941	168,440	(1,031)	167,409	149,314	311,585	5,614	466,512	7,837	264,347	350,928	133,539	756,651	(159,236)	(167,730)	64,389	(27,923)			
39964 HARDIN COUNTY SHERIFF	1,209,768	1,527,406	945,800	70,650	194,466	177,065	329,191	162,942	354,214	217,388	9,010	412,264	110,876	147,191	3,287	336,399	(11,711)	(66,276)	27,007			
39965 HARRISON COUNTY CLERKS OFF	3,272,900	4,139,409	2,653,200	191,486	177,065	177,065	177,065	177,065	177,065	177,065	177,065	177,065	177,065	177,065	177,065	177,065	177,065	177,065	177,065			
39966 WARREN COUNTY CLERK	4,571,362	5,665,665	3,546,428	272,800	206,446	541,626	241,903	348,524	3,482	374,754	1,121,202	428,499	9,410	1,245	5,637	1,001,311	(20,111)	(45,743)	73,196			
39967 BOONE COUNTY CLERK	3,216,724	4,096,308	2,514,834	187,855	187,855	162,623	166,623	166,623	166,623	166,623	166,623	166,623	166,623	166,623	166,623	166,623	166,623	166,623	166,623			
39968 BOONE COUNTY SHERIFF	1,096,581	1,384,500	871,310	64,040	80,147	144,187	56,768	118,462	105,451	208,681	2,122	204,222	100,502	100,502	2,122	236,902	(3,057)	(10,616)	24,488			
39969 CHRISTIAN COUNTY CLERK	1,372,684	1,733,099	1,037,167	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,564			
39970 CHRISTIAN COUNTY SHERIFF	5,413,143	6,733,093	4,233,033	423,509	315,949	417,012	73,921	207,071	58,049	65,326	4,017	49,653	10,369	10,369	4,017	123,200	(1,209)	(1,209)	12,575			
39971 MADISON COUNTY CLERK	3,275,199	3,989,832	2,856,936	188,310	28,264	167,984	167,984	167,984	167,984	167,984	167,984	167,984	167,984	167,984	167,984	167,984	167,984	167,984	167,984			
39972 MADISON COUNTY SHERIFF	823,623	1,039,874	643,910	48,099	47,745	95,844	95,844	42,637	88,975	108,895	240,507	2,233	75,486	100,209	6,983	216,393	585,123	(205,421)	(126,408)	38,102		
39973 MULLIGAN COUNTY CLERK	2,831,733	3,735,235	2,213,856	165,371	121,424	286,794	146,393	305,902	305,902	305,902	305,902	305,902	305,902	305,902	305,902	305,902	305,902	305,902	305,902			
39974 MUNICIPALITY OF CATLETTSBURG	3,393,499	4,284,497	2,653,200	198,738	204,023	215,207	175,673	240,998	36,364	454,011	9,221	311,300	44,833	84,915	313,689	41,056	70,34	75,757	(32,035)			
39975 WAYNE COUNTY ATTORNEY	2,232,727	2,852,832	181,046	13,939	10,044	31,447	12,468	25,141	15,663	21,338	2,133	23,816	43,382	93,669	(28,362)	(19,488)	4,195	(2,233)				
A051 HENDERSON CO TOURIST COMM	124,801	157,569	124,801	7,298	7,298	7,298	7,298	6,461	14,570	14,570	174	20,117	339	11,438	15,184	2,310	29,271	(1,711)	(1,711)			
A073 REEDVILLE COU COURT OF APPEAL	3,398,504	4,290,816	2,656,958	198,470	276,159	474,629	175,934	247,492	247,492	243,846	768,915	9,235	317,445	174,492	7,045	71,193	30,745	31,285	75,866	(32,900)		
A081 RICHMOND COU COURT OF APPEAL	290,732	362,067	277,049	17,979	17,979	17,979	17,979	17,979	17,979	17,979	17,979	17,979	17,979	17,979	17,979	17,979	17,979	17,979	17,979			
A019 BELLEVILLE TOWNSHIP COMM	243,250	307,118	190,173	14,206	14,206	14,206	14,206	12,593	26,278	131	39,002	661	22,294	12,593	6,572	59,123	(12,858)	(10,340)	5,430	(2,354)		
A020 BELLEVILLE TOWNSHIP FIRE & EMS	150,483	182,400	105,889	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593	12,593			
A021 CITY OF LEXINGTON	1,217,023	1,665,691	1,065,691	7,212	7,212	126,817	7,212	7,212	7,212	7,212	7,212	7,212	7,212	7,212	7,212	7,212	7,212	7,212	7,212			
A022 MONTGOMERY CO FIRE DIST	5,432,908	6,882,439	4,246,819	217,300	217,300	217,300	217,300	217,300	217,300	217,300	217,300	217,300	217,300	217,300	217,300	217,300	217,300	217,300	217,300			
A023 KY RIVER REGIONAL JAIL	2,491,017	3,145,059	1,947,483	147,474	147,474	147,474	147,474	147,474	147,474	147,474	147,474	147,474	147,474	147,474	147,474	147,474	147,474	147,474	147,474			
A024 HARRISON CO CLERK PLANNIN	423,354	520,200	220,093	24,435	40,628	22,093	24,435	24,435	24,435	24,435	24,435	24,435	24,435	24,435	24,435	24,435	24,435	24,435	24,435			
A025 HARRISON CO SOIL CONSERV DIST	254,543	324,276	209,494	14,665	(1,614)	(5,551)	13,177	27,449	4,819	5,082	147,494	142,243	2,376	110,488	146,676	9,325	269,765	196,370	4,848			
A026 HARRISON CO AMBULANCE SER	1,870,348	2,362,427	1,602,423	109,227	174,390	283,617	92,617	104,205	147,393	443,614	5,082	171,419	227,563	404,064	38,483	(22,881)	41,754	(18,107)				
A027 CITY OF NORTHL SHIEL WATER CO	1,354,525	1,710,170	1,058,971	79,103	50,766	129,865	70,162	143,327	5,291	80,451	186,840	1,809	81,004	149,535	158,785	10,947	14,863	15,473	16,445			
A028 CITY OF DOUGLAS HILLS	204,394	257,685	174,000	13,492	13,492																	

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	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Change in Proportion & Differences Between Employer Contribl. & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contribl. & Proportionate Share of Plan Contributions	Total Deferred Inflows of Resources	2024	2025	2026	2027															
		(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)						
C118	BEDFORD AUTH OF COED	683,350	683,510	534,703	25,393	65,334	54,990	35,484	52,945	162,235	1,858	62,685	83,214	1,858	1,858	1,858	1,858	1,858	1,858	24,282	(20,348)	15,268	(6,621)												
C232	BEDFORD CO WATER DIST	2,390,610	3,605,200	2,259,100	161,211	161,211	160,500	159,400	159,400	180,400	1,858	264,151	517,576	630,799	1,858	1,858	1,858	1,858	1,858	1,858	2,390,610	(20,348)	15,268	(6,621)											
C256	LOUISVILLE/JEFF CO METRO	375,396,669	473,960,976	398,026,079	21,922,920	4,993,661	26,916,581	26,616,581	19,333,562	40,553,473	19,718,637	70,705,672	1,020,060	40,453,364	45,674,088	179,124	81,278,636	(4,094,897)	(11,224,42)	8,380,373	(3,634,197)														
D017	DOUGLASS CO WATER DISTRIC	508,745	642,346	341,001	34,301	64,013	64,013	26,338	54,964	23,873	105,172	1,380	46,629	61,901	54,411	164,323	(21,519)	(44,065)	11,358	(4,925)															
D025	WINCHESTER-CLARK COUNTY TOURISM	158,744	200,424	124,107	9,271	(10,472)	(1,201)	8,218	17,149	27	25,394	431	14,549	19,314	18,773	53,067	(15,887)	(13,794)	3,544	(1,536)															
D044	CITY OF BOWLING GREEN	75,201	94,940	58,374	4,395	4,395	4,395	4,395	4,395	4,395	20,732	20,732	18,808	5,025	3,227	40,400	204	6,839	16,350	1,137	17,383	(1,648)	(1,779)	(7,92)	(7,92)										
D054	CITY OF PLEASREVILLE	46,520	58,734	36,369	2,717	18,015	18,015	18,015	18,015	18,015	20,732	20,732	18,808	5,025	3,227	40,400	204	6,839	16,350	1,137	17,383	(1,648)	(1,779)	(7,92)	(7,92)										
D071	CITY OF LEWISBURG	430,034	542,944	336,202	25,114	(29,743)	(4,629)	22,262	46,456	858	69,576	1,169	39,413	52,322	48,877	141,781	(49,595)	(9,201)	(11,331)	3,486	(4,163)	15,153	(4,811)												
D079	NORTH MARSHALL WATER DIST	1,529,888	1,931,576	1,196,070	89,344	71,699	61,036	61,036	79,199	165,271	102,526	346,996	4,157	140,215	186,140	17,675	348,187	(9,201)	(11,331)	2,526	(3,486)	3,658	(1,586)												
D086	GTR H/MERCER PL&ZONCO CO	163,878	206,905	128,120	9,570	3,779	13,349	8,484	17,703	6,011	32,198	445	15,019	19,937	19,937	19,937	19,937	19,937	19,937	19,937	19,937	19,937	19,937	19,937	19,937	19,937	19,937	19,937	19,937	19,937					
D095	DOUGLASS CO WATER DIST	60,744	75,172	45,511	2,752	2,752	2,752	2,752	2,752	2,752	19,247	19,247	19,247	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858					
D113	UNION CO WATER DISTRICT	599,238	756,574	468,466	34,995	(5,527)	29,468	31,021	64,735	20,927	116,663	1,628	54,921	72,969	23,611	153,069	(30,318)	(13,143)	13,377	(5,802)															
D118	WHITELEY CO WATER DIST	678,289	856,381	530,288	39,612	76,793	116,405	35,114	73,274	204,358	312,746	1,843	82,166	82,527	33,034	179,570	56,175	68,427	15,142	(6,568)															
D120	WESTERN LIVINGSTON WATER DIS	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000					
D090	DOUGLASS CO DEPT OF ED	1,220,838	1,607,638	1,022,635	77,136	82,802	159,938	68,377	142,688	20,229	213,294	3,589	121,056	160,705	36,802	222,152	(41,152)	(66,405)	29,486	(12,787)															
G500	NELSON CO, DISPTCH OF ED	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200					
G501	SHELBY CO SUB FIRE DIST	175,812	211,974	137,451	10,267	8,625	18,899	9,101	18,899	7,695	35,789	478	16,113	21,391	-	37,982	(1,547)	(5,744)	3,922	(1,703)															
J001	ADMIR CO BD OF EDUCATION	9,972,281	11,290,607	7,796,353	582,375	510,530	1,112,908	516,246	1,077,286	845,396	2,438,931	2,079,08	913,966	1,213,316	1,566	2,155,946	249,820	249,820	141,262	(56,521)	15,142	(1,561)													
J002	CITY OF BOWLING GREEN	4,534,033	5,744,591	3,744,591	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000						
J003	CITY OF LAWRENCEBURG	5,213,128	5,744,591	4,534,033	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000						
J004	BALLARD CO BD OF ED	4,564,383	5,762,810	3,568,446	123,408	389,965	268,398	485,093	485,093	272,452	1,001,824	12,403	485,329	555,343	9,248	995,323	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824	1,001,824			
J005	GLASGOW BD OF EDUCATION	6,104,210	7,706,743	4,772,292	1,200,417	459,057	1,394,417	301,441	1,394,417	301,441	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617	1,040,617							
J007	CALDWELL CO BD EDUCATION	6,394,692	8,073,685	4,999,386	733,446	218,047	311,041	69,808	301,719	1,102,568	1,737	566,078	513,041	1,102,568	1,737	566,078	513,041	1,102,568	1,737	566,078	513,041	1,102,568	1,737	566,078	513,041	1,102,568	1,737	566,078	513,041	1,102,568	1,737				
J008	CALLOWAY CO BD OF EDUC	8,714,196	11,000,291	6,812,780	508,903	322,989	831,886	451,117	94,138	493,631	1,886,128	23,676	798,662	1,060,246	511	1,255,327	(143,551)	(86,031)	88,006	(37,828)															
J019	SANITATION DISTRICT NO 1	30,352,138	38,321,408	31,208,310	27,392,737	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345	17,725,345				
J020	EDMUNDSON CO BD OF EDUC	10,150,959	12,550,389	8,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000					
J021	CARTER CO BD OF ED	13,000,175	17,649,754	10,461,442	1,042,000	510,159	510,159	212,192	212,192	212,192	1,042,000	1,042,000	9,114	2,242,192	3,109,777	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000	1,042,000			
J022	CLINTON CO BD OF ED	5,629,139	7,072,128	4,400,874	1,042,623	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263	104,263				
J023	CRITTENDEN CO BD OF ED																																		

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

County Employees Retirement System (Non-Hazardous)

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%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027						
		(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(13)	(14)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
J714	BOWLING GREEN COMM ED	1,059,366	1,337,513	828,215	61,866	20,948	82,814	54,841	114,441	52,732	222,014	2,879	97,092	128,892	137,297	366,160	(54,758)	(102,781)	23,649	(10,257)				
J715	CDT OF KENTUCKY	638,314	805,910	699,174	37,277	18,540	55,877	33,044	68,556	67,313	169,313	1,734	58,502	171,471	11,741	(16,574)	6,345	14,250	(6,179)	(1,281)				
J756	CITY OF LEXINGTON	752,592	960,193	898,978	43,531	14,914	56,030	38,003	61,201	50,301	204,507	2,045	68,796	92,567	22,152	184,780	(10,409)	(32,049)	16,276	(7,339)				
J759	N KY COMMUNITY ACT COMM	9,688,029	12,231,722	7,789,125	565,775	314,119	879,894	501,531	1,046,552	92,307	1,640,420	26,325	887,915	1,178,732	1,074,900	3,167,872	(1,135,425)	(514,514)	216,276	(93,789)				
J814	HOUSING AUTH OF ASHLAND	1,488,566	1,879,404	1,163,764	86,931	(10,503)	76,428	77,060	160,807	3,165	241,032	4,045	136,428	181,112	43,749	365,334	(67,240)	(75,882)	33,231	(14,411)				
J815	HOUSING AUTH BOWLING GRN	3,716,216	4,204,951	1,913,399	217,626	(103,522)	114,104	192,915	402,569	102,835	344,756	43,401	141,538	143,715	139,660	266,395	(201,125)	(92,394)	83,191	(36,077)				
J816	MONTGOMERY CO BD OF ED	1,488,567	1,879,453	1,163,764	86,931	(10,503)	76,428	77,060	160,807	3,165	241,032	4,045	136,428	181,112	43,749	365,334	(67,240)	(75,882)	33,231	(14,411)				
J834	KY LEGAL SERVICE PROGRAMS	1,473,615	1,860,528	1,152,076	86,658	121,492	207,550	207,550	207,550	152,569	388,047	4,044	136,088	179,293	29,597	318,355	40,923	32,897	(14,266)	(1,403)				
J856	LOUISVILLE WATER COMPANY	76,498,832	96,584,398	50,906,973	4,467,482	(1,345,093)	312,244	3,960,197	8,264,041	60,052	12,284,290	207,869	7,011,711	9,307,526	2,534,984	19,061,550	(4,357,539)	(3,386,904)	1,707,764	(740,581)				
J859	CITY OF VILLA HILLS	981,790	1,339,569	767,566	57,336	69,822	127,158	127,158	106,064	35,486	192,372	2,666	89,982	119,453	-	212,103	(7,494)	(24,650)	21,918	(9,505)				
J910	SANDBURG HOSPITAL DIST #4	1,255,070	1,604,090	981,550	73,348	73,668	147,016	147,016	65,019	282,660	3,413	115,110	152,812	8,501	279,836	(2,657)	(10,998)	28,895	(12,169)					
J919	STATE FIRE INSURANCE	74,429	103,553	136,447	1,012	1,455	6,734	6,734	1,303	1,354	26	1,956	2,235	5,000	2,793	1,744	1,740	3,086	(1,690)	(1,700)	(1,700)	(1,700)		
J919	CITY OF DAYTON	1,044,223	1,318,394	816,376	69,982	15,118	76,100	54,057	112,896	40,777	207,640	2,837	95,704	127,049	15,867	241,457	(26,329)	(20,691)	23,311	(10,108)				
J956	OKOLONA FIRE DISTRICT	596,029	671,455	467,977	34,888	179,594	214,394	204,555	64,388	204,555	299,798	1,624	54,627	72,518	12,765	128,765	(4,735)	(6,771)	68,767	(5,771)				
J959	CITY OF INDEPENDENCE	2,485,691	3,138,335	1,943,319	145,163	160,109	305,272	128,679	266,525	213,730	610,934	7,654	1,582	158,582	37,446	55,491	(24,064)	(1,031)	(1,031)	(1,031)	(1,031)			
K001	ALLEN CO BD OF ED	1,290,700	1,648,094	1,290,700	129,393	129,393	192,301	192,301	202,324	43,907	1,279,644	1,765	1,765	1,765	41,887	1,625	1,625	(6,657)	(4,657)	(4,657)	(3,657)	(3,657)		
K002	ALLEN CO BD OF ED	9,244,584	11,671,846	7,227,439	530,978	201,595	478,574	998,677	2,120	1,752	847,273	1,124,278	379,719	2,376,890	(571,160)	(445,539)	206,377	(89,997)	(89,997)	(89,997)	(89,997)			
K003	ANDERSON CO BD OF ED	11,126,739	14,048,180	6,898,912	649,794	51,840	70,634	57,610	1,202,003	20,321	1,798,334	30,233	1,019,773	1,535,778	43,086	2,836,872	(592,126)	248,394	(107,718)	(107,718)	(107,718)	(107,718)		
K005	CITY OF WICKLIFFE	17,170,320	21,676,566	13,423,798	1,002,735	323,044	1,325,799	887,474	1,854,581	92,466	2,836,221	4,067	1,573,672	2,089,093	1,730,224	3,709,422	(466,161)	(624,125)	383,311	(166,226)	(166,226)	(166,226)	(166,226)	
K006	BARREN CO BD OF EDUCATION	1,273,079	1,640,699	1,273,079	127,348	127,348	192,301	192,301	192,301	50,557	1,279,644	1,765	1,765	1,765	41,887	1,625	1,625	(6,657)	(4,657)	(4,657)	(3,657)	(3,657)		
K007	BELLO CO BD OF ED	9,784,415	12,366,041	7,658,279	571,987	33,051	605,038	507,038	1,058,074	512,405	2,148,756	26,614	897,665	1,191,675	344,587	2,460,541	(369,504)	(137,351)	218,651	(94,819)	(94,819)	(94,819)	(94,819)	
K007	PARIS BD OF EDUCATION	3,262,730	4,119,394	2,550,811	109,541	210,706	401,245	168,905	352,467	305,632	827,004	8,866	299,031	396,973	233,895	938,765	(229,607)	72,837	(31,587)	(1,587)	(1,587)	(1,587)	(1,587)	
K007	CITY OF ASHLAND	22,808,570	27,133,406	17,815,793	2,130,271	11,728,438	21,484,921	18,100,756	25,404,972	18,099,071	1,089,070	2,075,000	2,075,000	243,099	2,493,572	26,036	4,953,572	(30,347)	509,180	(220,809)	(117,809)	(117,809)	(117,809)	(117,809)
K008	CLARKSDALE COMM ACTION	11,394,790	14,048,180	9,048,974	606,242	1,273,079	1,273,079	1,273,079	1,273,079	1,273,079	1,279,644	1,765	1,765	1,765	41,887	1,625	1,625	(6,657)	(4,657)	(4,657)	(3,657)	(3,657)		
K008	AUGUSTA CO BD OF ED	860,710	1,069,699	672,906	50,265	59,767	110,032	110,032	44,557	92,981	146,946	2,339	78,885	104,722	24,998	210,944	27,611	35,050	(18,335)	(18,335)	(18,335)	(18,335)		
K008	JACKSON CITY SCHOOLS	1,310,700	1,654,838	1,024,709	76,544	4,133	80,677	80,677	86,752	141,933	100,688	310,133	3,566	120,127	159,471	63,572	346,732	23,696	29,266	(12,689)	(12,689)	(12,689)	(12,689)	
K008	CLOVERPORT INDEPENDENT SC	1,139,572	1,438,778	899,920	66,550	64,449	72,999	58,993	131,304	37,097	144,451	10,443	104,443	131,304	3,097	144,451	120,095	137,377	(102,163)	(48,894)	28,886	(11,033)		
K008	CITY OF MANSFIELD	1,876,259	2,254,547	1,700,605	170,005	127,735	166,688	166,688	200,422	125,000	280,532	3,277	105,803	125,000	13,000	228,532	(102,151)	(48,894)	40,633	(107,330)	(107,330)	(107,330)		
K008	CLINTON CO PUBLIC LIBRARY	294,967	372,474	230,696	17,226	4,897	4,897	31,726	31,726	31,726	321	47,456	78,688	27,034	14,954	78,678	(23,095)	6,585	(2,856)	(1,855)	(1,855)			
K018	CITY OF MURKIN	10,105,616	12,750,958	9,501,395	590,161	223,559	523,148	1,091,693	841,359	367,602	1,279,644	2,746	96,187	1,229,539	122,862	2,306,048	(122,711)	(13,711)	1,473,311	(7,577)	(228,449)	(124,244)		
K019	CITY OF NEWPORT	6,819,710	8,610,311	533,675	396,267	476,000	868,953	353,050	736,723	233,742	1,279,644	2,746	18,531	265,023	1,279,644	505,052	550,552	(120,552)	(120,552)	(120,552)	(120,552)	(120,552)		
K021	ESTILL CO BD OF EDUCATION	1,222,377	1,505,429	1,222,377	127,348	127,348	127,348	127,348	127,348	127,348	127,348	1,765	1,765	1,765	41,887	1,625	1,625	(6,657)	(4,657)	(4,657)	(3,657)	(3,657)		
K021	ESTILL CO BD OF EDUCATION	1,712,906	2,091,478	1,623,431	420,061	(5,949)	(5,949)	322,363	322,363	322,363	322,363	322,363	322,363	322,363	322,363	322,363	322,363	322,363	322,363	322,363	322,363			
K021	LEXFAYETTE CO URGENT CARE	198,912,740	231,501,974	155,510,661	11,613,864	123,475	124,809	124,809	124,809	124,809	124,809	124,809	124,809	124,809	124,809	124,809	124,809	124,809	124,809	124,809	124,809			
K021	LEHIGH VALLEY CO BD OF ED	4,426,236	5,588,390	3,604,442	203,208	258,489	118,688	377,170	377,170	204,988	377,170	2,157	249,680	1,061,977	12,027	405,668	538,335	3,877	606,107	190,677	4,440,545	(1,925,667)		
K021	FULTON CITY SCHOOLS	1,369,414	1,681,480	1,226,972	91,653	216,195	307,848	307,848	81,246	81,246	248,558	2,045	165,941	165,941	40,684	117,226	13,304	88,223	324,057	324,057	324,057	324,057		
K021	GREENUP CO BD OF ED	478,992	604,757	374,477	297,973	297,973	41,674	24,797	41,674	24,797	136,193	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745			
K021	GARRARD CO BD OF ED	8,233,599	10,875,025	7,945,458	741,025	418,454	418,454	103,969	103,969	103,969	103,969	103												

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%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027					
(1)	(2)	(3)	(7)	(8)	(9)	(10)	(11)	(13)	(14)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)		
K099 NELSON COUNTY BD OF ED	1,095,952	2,646,267	1,601,200	122,402	228,856	351,160	180,860	226,422	187,280	5,696	1,791,500	779,449	3,429,458	45,063	1,519,904	2,017,715	23,578	3,606,260	(114,188)	(272,282)	370,214	(160,546)	
K099 CITY OF GLENDALE	1,042,100	2,560,205	1,565,358	408,738	248,145	241,200	43,694	1,914	1,799	2,258	779	1,799	1,028	24,458	74,158	500,566	(19,268)	(53,609)	18,799	(8,152)	18,799	(3,687)	
K099 OLDHAM CO LIBRARY BD	1,930,342	4,237,174	1,509,146	112,731	73,298	39,433	99,930	208,532	308,462	5,245	176,917	234,863	83,541	1,264	42,624	56,584	43,502	143,974	(28,855)	(37,414)	10,382	(4,502)	
K099 OWEN CO PUBLIC LIBRARY	465,069	87,177	363,592	27,160	(12,364)	14,796	24,076	90,241	9,267	83,584	1,264	34,149	378	11,899	10,209	1,264	16,941	4,599	2,202	3,108	(1,346)		
K099 OWSLEY CO PUBLIC LIBRARY	119,238	27,167	19,797	8,131	12,414	20,544	12,761	7,208	15,044	86,813	1,264	18,404	878	8,613	8,742	8,867	10,375	1,264	1,264	1,067	(6,074)		
K099 PERRY CO BD OF EDUCATION	717,048	1,605,312	883,475	261,303	705,726	705,726	705,726	705,726	564,113	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(6,074)		
K099 PERRY CO BD OF EDUCATION	14,784	18,392,170	118,389,129	805,349	(248,581)	566,168	754,146	1,573,733	240,721	2,568,600	73,735	1,335,147	1,772,446	29,564	3,176,742	(355,513)	(436,510)	225,212	(141,040)	(193,701)	(125,235)	60,593	(26,276)
K099 PIKEVILLE INDEPENDENT SCH	2,714,247	3,426,901	2,122,005	158,510	(68,846)	89,664	140,511	293,216	3,933	437,660	7,375	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(6,074)	
K099 CITY OF STANTON	572,096	722,306	447,266	33,410	(35,319)	(1,909)	29,616	61,890	728	9,147	5,555	52,433	69,606	79,587	203,181	(64,298)	(53,968)	12,771	(5,538)	(64,298)	(53,968)	12,771	(5,538)
K099 SOUTHERN BAPTIST EDUCATION	4,555,604	5,749,000	3,500,000	265,927	1,164	275,769	277,569	235,731	491,918	15,201	742,850	12,373	417,341	554,032	23,282	1,264	1,264	1,264	1,264	1,264	1,264	(44,020)	
K099 CITY OF MONTGOMERY	47,867	103,435	37,423	7,25	1,114	4,100	1,774	2,380	1,139	4,339	5,224	10,341	10,341	10,341	10,341	10,341	10,341	10,341	10,341	10,341	10,341	(6,074)	
K099 ROCKCASTLE CONSERV DIST	69,042	87,169	4,977	4,032	1,293	5,325	3,574	7,458	3,612	14,644	1,888	6,328	8,400	25,155	40,071	(12,155)	(14,45)	1,541	(6,669)	(6,669)	(6,669)	1,541	(6,669)
K100 CITY OF MOREHEAD	3,631,287	4,824,606	2,987,492	223,161	1,177	(21,441)	(20,264)	1,043	2,177	107,266	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(36,995)	
K100 RUSSELL CO DISTRICT	20,148	25,438	15,752	1,177	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K100 SHELBY CO DIST	9,433,831	11,040,514	7,121,000	546,399	1,177	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K100 CITY OF SHELBYVILLE	3,976,439	5,020,494	3,108,789	232,221	1,157	7,460	18,754	39,384	9,871	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(3,507)	
K100 FRANKLIN-SIMPSON PARKS BD	362,276	457,395	283,228	21,157	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K100 CITY OF TAYLORSVILLE	2,121,298	2,618,466	1,658,436	123,884	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K100 CAMPBELLVILLE MUN WTR&SEWR	2,646,540	3,584,239	2,334,028	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K100 CITY OF BROWNIE BAPTIST	300,225	370,114	247,225	9,095	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K111 CITY OF CADIZ	2,200,285	2,777,993	1,720,188	128,495	(199,803)	71,308	113,905	237,693	1,715	335,313	5,979	201,658	267,706	291,698	767,032	(276,434)	(165,103)	49,119	(1,301)	49,119	(1,301)	49,119	(1,301)
K112 TRIMBLE CO LIBRARY	585,057	738,670	457,399	34,167	18,228	52,387	30,287	63,209	19,017	112,507	1,598	53,621	71,183	13,303	139,697	(6,551)	(28,036)	13,303	(5,664)	13,303	(5,664)	13,303	(5,664)
K112 UNION COUNTY EDUCATION	8,840,629	10,783,000	6,667,085	496,767	2,104	506,873	506,873	192,630	187,928	1,552,690	23,207	1,552,690	1,552,690	1,552,690	1,552,690	1,552,690	1,552,690	1,552,690	1,552,690	1,552,690	1,552,690	(4,895)	
K112 UNION COUNTY EDUCATION	32,828,399	35,189,592	22,171,000	1,852,000	240,950	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	1,852,000	(4,895)	
K112 UNION COUNTY EDUCATION	1,183,106	1,456,976	1,155,216	113,184	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K112 UNION COUNTY EDUCATION	2,120,287	2,615,276	1,515,216	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K112 UNION COUNTY EDUCATION	1,208,810	1,252,752	944,806	705,511	435,239	1,140,750	625,400	1,308,074	462,555	2,393,025	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K112 WEBSTER CO PUBLIC LIBRARY	381,182	482,023	298,478	22,296	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K112 WEBSTER CO PUBLIC LIBRARY	15,983,118	18,054,700	12,800,000	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K112 WOLFE COUNTY LIBRARY	14,199,270	15,179,974	11,557	8,649	411	9,119	7,720	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)		
K112 WOLVERINE FIRE DIST	15,444,448	16,511,200	12,000	9,720	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K112 ALEXANDRIA FIRE DISTRICT	150,660	191,177	117,786	8,798	39,901	48,699	7,799	16,276	67,196	91,271	409	13,808	18,333	795	33,343	48,183	7,841	3,363	1,458	1,458	1,458	(1,346)	
K112 ALEXANDRIA FIRE DISTRICT	194,033	214,033	111,332	32,241	45,573	43,573	10,045	9,835	123,572	122,044	1,254	42,306	56,163	601	100,324	76,225	29,656	10,303	4,049	10,303	(4,895)		
K112 CITY OF MELBOURNE	83,928	105,964	65,615	4,901	(914)	3,987	4,345	9,067	75	13,487	22,226	7,692	21,899	20,202	20,209	1,059,631	1,059,631	1,059,631	1,059,631	1,059,631	1,059,631	1,059,631	(1,346)
K112 CITY OF MELBOURNE	1,001,882	1,042,462	949,000	60,000	480,000	480,000	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)		
K112 WARREN CO PUBLIC LIBRARY	4,134,544	5,472,624	3,388,257	251,135	473,243	731,378	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)		
K112 WARREN CO PUBLIC LIBRARY	4,120,938	5,202,934	3,221,760	204,660	495,884	484,408	4,006	456,256	405,000	405,000	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)	
K112 MURRAY PUBLIC SCHOOLS	10,730,520	12,547,929	8,381,146	526,645	260,208	199,953	55,694	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	(1,346)		
K112 CITY OF CARROLLTON	3,438,158	4,340,882																					

**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)

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%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027					
		(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(13)	(14)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
M027	HOUSING AUTH OF ALBANY	366,447	462,661	286,489	21,400	(9,700)	11,700	18,970	39,587	374	58,931	996	33,585	44,585	18,358	97,524	(25,093)	(18,133)	8,181	(3,548)			
M029	CUMBERLAND LOCAL CT	2,579,436	3,256,094	2,616,610	150,637	31,459	182,296	133,532	278,652	21,359	433,543	7,000	236,407	313,837	11,818	569,071	(66,651)	(102,089)	57,583	(24,730)			
M030	EDMONSON CO BOARD OF EDUC	42,333,284	53,257,457	33,155,200	2,475,166	718,281	3,047,437	2,014,100	4,576,945	1,657,116	8,424,672	115,688	3,487,579	5,156,726	41,908	19,984,259	(10,557)	(12,047)	94,606	(6,624)			
M031	EDMONSON CO CONSERV DIST	42,293	81,174	50,265	3,755	8,053	8,053	3,328	6,946	3,381	13,655	175	5,893	7,823	13,891	1,058	(2,105)						
M033	IRVINE MUNICIPAL UTILITY	1,643,653	2,075,211	1,285,012	95,988	(10,603)	85,383	85,089	177,561	22,904	285,554	4,466	150,642	199,981	63,981	419,070	(63,429)	(98,869)	36,693	(15,912)			
M034	FAYETTE CO CONSERVATION	170,798,214	215,643,063	133,530,459	9,474,504	9,384,874	8,841,894	18,451,045	9,719,927	37,012,267	20,707,826	16,912,962	8,884,194	15,653,727	16,398,708	7,96,974	(2,842,834)	3,812,908	(1,651,491)				
M035	FRANKLIN COUNTY LIBRARY	290,210	309,149	290,095	9,499,561	1,409,712	408,975	1,974,687	2,761,100	92,994	50,154,000	769	7,063	8,511	77,035	139,734	(98,571)	(2,017)	2,399	(2,615)			
M037	FRANKLIN CO BD OF ED	25,577,550	32,290,202	29,095,095	1,409,712	408,975	1,974,687	2,761,100	92,994	60,502	296,250	2,433	46,358	153,154	82,072	108,953	2,483	195,941	60,903	28,009	19,991	8,668	
M038	HICKMAN/FULTON RIV PR TAU	895,488	1,130,698	52,296	1,409,712	56,880	96,738	1,409,712	56,880	13,526	296,250	1,409,712	13,526	296,250	1,409,712	13,526	296,250	1,409,712	13,526	296,250	1,409,712	13,526	
M039	GALLATIN CO WATER DIS	608,991	768,888	476,110	35,565	(5,744)	29,821	29,821	65,787	25,779	123,093	1,655	55,814	74,095	37,053	168,617	(13,828)	(39,395)	13,595	(5,895)			
M040	GARDEN CITY PUBLIC LIBRARY	12,361,541	15,188,884	9,723,200	726,266	1,409,712	408,975	1,974,687	2,761,100	92,994	22,531	47,017	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	
M042	CITY OF MAYFIELD	2,562,048	3,234,740	2,003,015	149,622	62,727	212,349	132,632	276,774	192,217	588,623	6,962	244,813	311,721	82,681	636,177	(64,330)	(15,615)	57,195	(24,803)			
M043	CITY OF CANEVELLE	141,997	179,280	111,014	8,293	(86,315)	78,022	7,551	15,340	22,691	384	13,014	17,277	6,536	87,038	(54,340)	(11,796)	3,170	(1,375)				
M044	GREATLAKES WATER DIST	894,654	1,129,554	999,442	52,247	187,509	(13,262)	46,315	96,646	142,963	2,431	81,996	108,852	23,899	169,440	(25,899)	(98,456)	19,972	(8,661)				
M045	CITY OF DAWSONVILLE	2,726,284	3,200,073	1,135,255	10,324	1,300,495	10,324	1,003	208,368	70,476	240,701	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571	
M046	CITY OF LEWISPORT	1,542,272	1,847,212	1,200,572	90,668	693	90,761	78,040	166,609	33,043	279,492	4,191	141,359	187,646	77,679	410,866	(138,727)	(10,473)	34,430	(14,931)			
M047	HARDIN CO PUBLIC LIBRARY	779,349	983,975	609,297	45,513	(74,086)	28,573	40,345	84,192	31,685	156,222	2,116	71,428	94,823	23,769	192,138	(31,122)	(14,466)	17,399	(7,546)			
M048	CITY OF BENHAM	318,580	402,226	300,466	18,045	88,799	(70,194)	17,042	86,669	14,343	52,342	2,116	29,198	51,305	12,130	120,130	(10,637)	(11,279)	7,112	(3,084)			
M049	HARRISON CO CONSERV DIST	159,835	201,802	124,960	9,334	12,896	8,274	17,267	5,314	10,855	2,046	14,649	19,447	2,833	37,363	(1,223)	(1,223)	3,568	(1,547)				
M050	COALFIELD CONSERVATION DIST	107,442	130,442	95,000	6,273	1,200	4,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
M051	HENDERSON CO BD OF ED	23,826,839	30,209,080	18,706,064	1,373,312	70,810	70,811	123,646	2,544,776	33,982	3,857,404	65,016	219,912	291,151	1,279,510	6,448,588	(1,217,033)	(534,144)	(21,634)				
M052	HENRY CO LIBRARY	440,686	556,392	344,529	25,736	(21,552)	2,184	22,813	47,697	51,952	122,372	1,197	40,389	51,618	21,439	116,643	(13,743)	(7,388)	9,838	(4,266)			
M053	CITY OF DAWSONVILLE	1,350,162	1,704,600	1,055,160	78,849	10,052	88,901	69,895	145,888	48,223	263,974	3,666	133,743	164,273	36,309	258,400	(29,284)	30,141	(13,071)				
M054	EDMONSON CO ST M & CHL	2,839,097	3,200,073	2,520,424	103,231	103,231	94,970	104,970	100,970	70,476	240,701	2,571	250,426	252,977	10,071	250,426	(16,071)	(7,037)	63,037	(27,207)			
M057	NICHOLAS CO PK & REC	946,178	1,194,607	739,725	55,256	73,656	128,912	128,912	128,912	241,732	128,912	50,936	67,742	128,912	128,912	128,912	128,912	128,912	128,912	128,912	128,912	128,912	
M058	CITY OF PAINTSVILLE	6,677,275	8,430,464	5,210,530	389,949	23,999	41,939	41,939	345,670	72,333	155,821	18,141	78,678	115,129	5,689	144,227	(113,581)	(196,241)	149,064	(64,643)			
M059	KENTON COUNTY FISCAL CT	25,078,538	31,663,170	19,966,402	1,464,570	1,005,414	1,298,268	1,298,268	1,298,268	2,709,192	1,298,268	1,298,268	1,298,268	1,298,268	1,298,268	1,298,268	1,298,268	1,298,268	1,298,268	1,298,268	1,298,268	1,298,268	
M060	CITY OF GLENNS MILL	906,777	1,171,795	703,875	6,036	1,033,228	84,808	84,808	97,941	97,941	100,933	100,933	100,933	100,933	100,933	100,933	100,933	100,933	100,933	100,933	100,933	100,933	
M061	MORGAN CO CONSERVAT DIST	85,211	107,584	66,618	4,976	1,063	6,039	4,411	9,205	6,508	7,810	10,368	3,588	12,290	12,290	12,290	12,290	12,290	12,290	12,290	12,290	12,290	
M077	MAGOFFIN CO COURT CLERK	532,570	672,402	416,365	31,102	104,944	10,944	27,570	57,533	14,117	99,220	1,447	4,141	64,979	64,979	64,979	64,979	64,979	64,979	64,979	64,979	64,979	
M078	LEBANON WATER WORKS	2,093,386	2,642,026	1,636,614	127,252	136,892	25,144	108,171	635,297	1,323,372	489,120	8,026	123,372	1,492,725	5,719	6,295,626	4,536	(36,699)	4,630,251	(21,714)	11,889	(5,155)	
M079	MARSHALL COUNTY DIST	3,251,597	3,720,471	2,747,471	1,116,712	1,632,100	46,417	103,120	163,120	103,120	103,120	103,120	103,120	103,120	103,120	103,120	103,120	103,120	103,120	103,120	103,120	103,120	
M080	CITY OF FALMOUTH	2,111,737	2,666,196	1,633,374	20,430	143,754	143,754	143,754	143,754	143,754	143,754	143,754	143,754	143,754	143,754	143,754	143,754	143,754	143,754	143,754	143,754	143,754	
M081	E K CONCERN EMPLOY PRO	4,325,304	5,460,958	3,381,533	225,595	40,345	(177,645)	223,913	46,255	2,445	693,613	11,753	396,417	512,255	82,564	526,622	(52,622)	(10,557)	24,345	(4,874)			
M082	PINE CO HOUSING AUTHORITY	563,177	711,045	406,293	32,889	27,155	60,044	29,155	60,044	15,659	88,359	15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659		
M083	PULASKI CO BD OF ED	807,571	1,029,550	672,690	97,690	344,509	3,014,365	82,768	444,994	2,761,227	82,768	70,552	70,552	70,552	70,552	70,552	70,552	70,552	70,552	70,552	70,552	70,552	
M100	RUSSELL CO PUBLIC LIBRARY	672,771	849,414	52,974	49,289	49,289	88,494	88,494	88,494	26,274	70,552	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	
M105	SCOTT COUNTY LIBRARY	2,353,126	3,026,364	1,892,304	47,415	41,953	179,374	121,817	24,240	84,086	1,130,240	6,394	460,107	6,394	1,130,240	2,290,259	2,724,377	1,207,376	1,207,376	1,207,376	1,207,376	1,207,	

**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										Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources															
		Discount Rate 6.50%	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Pension Expense Plan Contributions	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027	2024	2025	2026	2027	(24)	(25)	(26)	(27)	
(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(13)	(14)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)						
N002 CITY OF GRAYSON	765,361	966,315	598,361	44,697	(586,408)	541,711	541,711	39,621	82,681	7,535	129,837	2,080	70,146	93,121	625,340	790,987	(32,533)	(67,992)	(7,411)	(10,886)							
N002 EAST CLARK WATER DIST	796,668	1,005,849	622,841	46,525	24,882	71,407	41,242	86,063	28,177	155,482	2,165	73,016	96,930	5,858	177,969	(15,173)	(17,386)	17,785	(7,713)								
N003 CUMBERLAND CO PUBLIC LIB	250,436	316,191	195,792	14,625	(11,809)	2,819	12,965	27,054	13,119	53,138	681	22,953	30,470	20,381	47,485	(6,273)	(10,153)	5,591	(2,425)								
N003 ST. CLAIR COUNTY DIST	87,973	101,044	64,544	51,131	72,474	45,328	13,937	70,625	11,949	23,970	1,070	16,524	16,533	2,397	18,477	(1,158)	(1,158)	19,458	(19,458)								
N003 HOUSING AUTH FLEMINGSBURG	126,084	159,189	98,363	7,363	(26,110)	(18,547)	(18,547)	45,327	13,621	16,768	30,764	343	11,554	15,141	21,585	48,482	(16,505)	(2,860)	1,223	(1,223)							
N003 PRESTONBURG CITY UTIL	53,983,732	57,555,126	48,299	346,490	184,726	164,734	164,734	309,779	646,438	95,465	95,465	526,448	526,448	201,500	278,063	(345,247)	(345,247)	(345,247)	(345,247)	(57,930)	(57,930)						
N003 FRANKFORT INDEP SCHOOLS	3,213,772	4,057,582	2,512,535	187,682	88,507	276,189	276,189	166,371	347,178	165,834	165,834	294,544	294,544	391,016	114,469	808,702	2,089	(17,099)	71,744	(31,112)							
N003 HOUSING AUTH OF HICKMAN	42,046,775	535,410	331,537	24,765	(2,955)	21,810	21,810	45,811	48,213	1,152	38,866	51,596	11,068	102,682	(20,125)	(20,125)	9,467	(4,106)									
N003 HOUSING AUTH OF JEFFERSON	1,867,027	2,330,000	1,460,000	109,000	24,927	84,139	84,139	96,490	97,755	1,046	312,578	5,170	111,166	227,229	36,345	393,813	(87,627)	(87,627)	1,128,385	(1,128,385)							
N002 PURCHASE AREA DEV DIST	5,022,037	6,596,912	3,995,138	393,138	293,138	589,292	589,292	546,451	546,451	1,111	157,578	1,198	478,423	615,723	16,644	504,583	(50,583)	(50,583)	(50,583)	(50,583)	(50,583)	(50,583)					
N004 GRAYSON CO LIBRARY	718,328	906,933	561,591	41,950	29,314	71,264	71,264	37,186	77,600	137,067	251,853	1,952	65,835	87,398	7,633	162,818	43,894	36,059	16,036	(6,954)							
N004 KENTUCKY ED DEV CORP	1,898,260	2,044,064	110,696	22,153	22,153	190,462	190,462	198,066	199,449	51,588	171,874	1,977	230,959	104,230	514,324	(129,138)	(91,132)	42,377	(18,377)								
N004 ELIZABETH CITY BD OF EDUC	7,000,566	8,839,900	5,473,841	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000				
N004 NEWCASTLE HARISON CO JPC	221,000	260,000	12,954	2,870	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000				
N005 CITY OF HORSE CAVE	853,342	1,074,871	665,582	49,718	(83,237)	(33,519)	(33,519)	44,072	91,969	2,055	138,096	2,313	78,026	103,582	158,662	342,583	(140,053)	(75,196)	19,005	(8,842)							
N005 CITY OF HENDERSON	18,297,508	21,301,709	14,036,305	1,068,562	(92,866)	975,696	975,696	975,696	975,696	975,696	975,696	975,696	975,696	975,696	975,696	975,696	975,696	975,696	975,696	975,696	975,696	975,696	975,696	(177,177)			
N005 CITY OF NEW CASTLE	336,514	417,294	258,397	19,302	1,739	21,041	21,041	17,180	35,705	7,135	59,956	898	302	40,213	25,734	97,137	(17,157)	(7,157)	7,378	(3,199)							
N005 CITY OF MADISON	22,788,471	28,722,372	17,816,395	1,304,855	768,650	2,117,705	1,179,736	1,261,736	2,461,844	369,344	4,000,926	61,924	2,088,516	4,932,236	(390,047)	810,386	508,740	(20,617)	(20,617)								
N005 CITY OF MOUNTAIN HOME DRESSING AUT	153,700	171,500	100,000	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250				
N005 JOHNSON CO LIBRARY	685,668	865,697	536,057	40,043	(21,517)	18,526	18,526	35,496	74,072	1,973	111,541	1,863	62,642	83,424	14,307	23,110	171,239	(43,506)	(43,506)	15,307	(6,637)						
N006 KNOTT CO WATER & SEWER	1,575,124	1,988,690	1,231,436	91,986	27,990	219,976	219,976	81,541	120,053	374,734	4,280	144,361	191,644	2,318	31,941	12,619	11,219	3,061	(1,328)								
N006 KNOX CO SOL CONSERV DIS	137,121	173,123	107,201	8,008	24,149	24,149	7,096	14,813	57,512	373	12,567	16,683	2,318	31,941	12,619	11,219	3,061	(1,328)									
N006 KNOX CO SOL CONSERV DIS	2,040,113	3,035,970	1,680,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	(100,000)				
N006 KNOX CO SOL CONSERV DIS	3,018,514	3,284,853	2,412,824	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	181,728	(181,728)				
N006 THREE FORKS REG IAL	903,316	1,140,491	706,215	52,753	(16,440)	30,393	30,393	88,928	97,584	3,227	147,574	2,455	8,280	109,905	10,043	10,043	10,043	10,043	10,043	10,043	10,043	10,043	10,043	10,043	(10,043)		
N006 HOUSING ORIENTED MINISTRI	511,396	645,668	399,810	29,865	(34,623)	(4,763)	(4,763)	26,474	55,245	-	81,719	1,390	46,870	62,221	2,888	33,416	13,416	11,416	4,952	(4,952)							
N006 GAR-GULKY-QHS WITS HRD	113,829	145,700	88,992	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000				
N006 METCALF CO COMM DEV DIST	2,393,678	3,022,164	1,871,384	53,536	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145	145,145				
N006 MORGAN CO AMBULANCE SERV	1,037,100	1,309,402	808,108	60,566	110,963	171,529	171,529	53,689	112,036	17,203	35,899	903	30,470	40,432	11,014	82,806	(8,885)	(8,885)	7,419	(3,218)							
N006 MULLENBERG CO WATER DIST	1,847,569	2,332,668	1,444,434	107,897	22,734	130,631	130,631	95,645	130,631	130,631	130,631	130,631	130,631	130,631	130,631	130,631	130,631	130,631	130,631	130,631	130,631	130,631	130,631				
N006 BARRETT CO UNION CO	550,488	573,483	322,143	10,812	(6,854)	2,509	2,509	2,464	2,464	1,111	37,112	1,090	102,252	102,252	5,367	181,028	240,220	38,951	465,664	(20,344)	(20,344)	9,444	(9,444)				
N006 WATKINSVILLE DISTRICT	71,608	90,410	55,983	4,182	4,540	8,722	8,722	3,707	7,736	5,825	17,268	195	6,563	8,712	1,071	15,470	1,964	1,964	1,964	1,964	1,964	1,964	1,964				
N007 SIMPSON CO CONSERV DIST	101,188	127,756	79,109	5,909	(1,439)	4,470	4,470	5,238	10,931	67	16,236	1,093	4,085	5,143	17,411	17,411	17,411	17,411	17,411	17,411	17,411	17,411					
N007 LOGANTOWN REG. WATER COM	1,458,408	1,481,328	1,140,187	85,170	139,474	139,474	139,474	157,549	157,549	157,549	157,549	157,549	157,549	157,549	157,549	157,549	157,549	157,549	157,549	157,549	157,549	157,549	157,549				
N007 BARKLEY LAKE WATER DIST	151,303	158,388	118,118	8,840	(45,590)	31,750	31,750	30,667	30,667	77,827	162,408	1,933	40,085	40,085	17,387	182,916	182,916	10,043	10,043	10,043	10,043	10,043	10,043	10,043			
N007 CITY OF LEXINGTON	331,787	421,426	260,000	19,935	38,078	38,078	38,078	38,078	38,078	38,078	38,078	38,078	38,078	38,078	38,078	38,078	38,078	38,078	38,078	38,078	38,078	38,078					
N007 UNION COUNTY LIBRARY	62,638	70,887	49,417	36,857	(37,079)	(222)	(222)	32,252	68,180	1,781,3	18,665	1,715	57,843	57,843	10,041	10,041	10,041	10,041	10,041	10,041	10,041	10,041					
N007 BOWLING GREEN MUNICIPAL UTI	33,615,189	42,441,207	26,203,437	1,903,105	31,498	2,294,603	1,740,194	3,631,393	3,771,111	78,695	1,767	118,173	1,979	6,664	8,632	2,136	271,708	1,019,702	1,019,702	1,019,702	1,019,702	1,019,702	1,019,702	1,019,702			
N007 WASHINGTON CO CONSERV DIST	75,150	104,374	21,746	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582	1,603,582					
N007 HOUSING AUTHORITY OF COAST	1,849,226	2,222,610	1,444,500	4,300	(2,020)	2,750	2,750	3,5	8,524	1,144	4,869	4,869	3,407	14,384	14												

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)

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.												
Participating Employee Code	Participating Employee Name	Discount Rate		Proportionate Share of Aggregate Plan Pension Expense		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions		Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions		Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions		Total Deferred Inflow of Resources																
		6.50%	5.50%	Discount Rate	Discount Rate	Gross Employee Pension Expense	Net Employee Pension Expense	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)		
P050 HART CO SOLID WASTE SVC	1,910,451	2,412,060	1,493,598	111,369	133,386	224,955	228,905	98,900	206,383	4,797,374	378,357	5,191	175,094	232,442	-	412,727	11,216	(69,839)	42,649	(38,957)	11,216	(20,181)	91,140	(147,355)	3,603			
P051 HENDERSON MUNI POWERLIGHT	9,415,097	11,887,015	7,365,673	540,630	222,659	772,789	773,729	467,397	1,017,087	459,463	1,963,947	25,583	862,892	1,145,513	197,496	2,231,484	(239,177)	88,635	8,960	5,073	8,960	16,409	8,863	1,034	1,034	(1,563)		
P052 LITTLE KY RV'S CONV DIST	161,378	203,746	94,424	1,505	10,929	8,354	17,433	5,687	31,474	439	14,790	19,634	44,779	11,174	31,744	(3,770)	29,520	53,468	10,265	14,388	10,265	12,452	10,265	12,452	10,265	(6,239)		
P054 HOUSING AUTH DAWSON SIG	644,538	813,769	302,393	37,641	3,826	41,467	41,467	33,367	69,628	1,306	104,301	1,751	59,072	78,420	17,657	99,335	34,944	8,403	10,265	14,388	10,265	12,452	10,265	12,452	10,265	(5,877)		
P057 VALLEY FERRY FERRY AUTHO	459,807	580,534	359,478	77,457	104,309	104,309	49,672	74,730	148,205	1,249	45,944	55,944	147,446	14,047	148,205	14,047	148,205	14,047	148,205	14,047	148,205	14,047	148,205	14,047	148,205	14,047		
P058 MURKIN CO PUBLIC LIBRARY	6,889,770	7,769,400	4,353,171	553,174	553,174	445,407	445,407	60,671	65,100	65,100	55,174	55,174	55,174	55,174	55,174	55,174	55,174	55,174	55,174	55,174	55,174	55,174	55,174	55,174	55,174			
P063 LAUREL CO WATER DIST #2	2,005,159	2,511,634	1,856,438	117,100	36,093	153,193	153,193	216,614	103,803	5,385	5,385	5,449	183,774	243,965	980	434,168	14,116	50,971	50,971	50,971	50,971	50,971	50,971	50,971	50,971			
P066 LEWIS CO PUBLIC LIBRARY	235,935	297,882	186,453	13,778	3,408	17,186	17,186	25,488	4,250	41,952	641	21,214	28,706	147,446	14,047	148,205	14,047	148,205	14,047	148,205	14,047	148,205	14,047	148,205	14,047			
P069 LINCOLN CO CLERK	1,014,001	1,280,237	92,748	59,217	56,615	115,832	115,832	11,236	37,925	37,925	11,236	11,236	2,755	92,934	123,372	3,919	222,980	(27,232)	39,799	22,637	9,816	10,265	12,452	10,265	12,452	10,265		
P072 LYCO CO WATER DISTRICT	264,416	314,800	200,000	15,474	15,474	22,473	22,473	20,777	43,357	43,357	15,474	15,474	719	24,388	33,388	1,174	33,388	1,174	33,388	1,174	33,388	1,174	33,388	1,174	33,388	1,174		
P075 MCLEAN CO REG WATER COMM	400,353	506,732	313,778	23,439	999	24,438	24,438	20,777	51,057	51,057	115,191	115,191	1,070	36,784	48,832	1,928	88,635	16,409	5,073	8,960	1,034	8,960	1,034	8,960	1,034	(3,886)		
P076 MADISON CO PUBLIC LIBRARY	2,826,985	3,569,240	2,210,144	165,094	71,586	236,680	236,680	146,348	114,986	114,986	566,728	566,728	1,020	259,095	343,956	3,242	613,975	(29,520)	53,468	61,110	17,369	61,110	17,369	61,110	17,369	61,110		
P077 MCLEOD CO CO JNT HOUS	304,720	384,727	238,231	17,795	17,475	17,475	17,475	15,775	32,918	312	49,005	52,000	2,979	27,928	37,075	5,974	14,377	(12,125)	6,803	12,452	(2,951)	6,803	12,452	12,452	6,803	12,452		
P079 CITY OF CALVERT CTY	3,009,663	3,779,882	2,352,962	175,762	175,762	175,762	175,762	175,762	175,762	175,762	6,844	48,777	8,178	275,838	366,182	15,510	803,708	(28,075)	16,146	13,227	17,369	13,227	17,369	13,227	17,369	13,227		
P081 MASON COUNTY LIBRARY	369,013	465,902	288,496	21,550	45,797	24,247	24,247	19,103	39,864	39,864	1,003	1,003	33,820	44,897	6,027	8,145	8,145	15,457	14,969	14,969	14,969	14,969	14,969	14,969	14,969	14,969		
P084 MERRISON-DEAN COMM PARK	220,343	278,196	172,265	16,268	3,448	16,136	16,136	11,407	23,803	23,803	88,617	88,617	123,827	123,827	12,452	12,452	12,452	12,452	12,452	12,452	12,452	12,452	12,452	12,452	12,452	12,452	12,452	
P085 MORRISON CO CONSERV DIST	133,980	186,900	104,024	7,935	7,935	10,424	10,424	5,000	10,424	10,424	3,459	3,459	2,997	3,459	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	
P088 MORGAN CO WAATER DIST	299,954	321,604	186,704	58,355	191,425	240,700	240,700	51,729	240,700	240,700	2,551	2,551	454,110	51,727	121,577	121,577	121,577	121,577	121,577	121,577	121,577	121,577	121,577	121,577	121,577	121,577	121,577	
P089 MULHENNEY CO WATER DIST #3	645,565	815,065	504,704	37,701	10,573	48,274	48,274	33,420	69,739	69,739	2,551	2,551	105,710	1,754	59,166	78,545	9,879	149,344	(28,156)	12,157	11,494	14,921	11,494	14,921	14,921	14,921	14,921	
P090 NORTH NELSON WATER DIST	514,861	650,045	402,519	30,068	751	30,819	30,819	26,655	55,620	55,620	3,437	3,437	85,710	1,399	47,187	62,643	8,126	119,355	(21,217)	11,494	9,485	11,494	9,485	11,494	11,494	11,494	11,494	
P091 KENNETT CO PUBLIC WATER	500,000	572,000	466,027	34,448	34,448	40,011	40,011	36,059	64,395	64,395	1,000	1,000	10,424	54,632	72,526	17,334	21,422	(13,223)	12,157	11,494	12,157	11,494	12,157	12,157	12,157	12,157		
P097 KY RIVER AREA DEV TRUST	3,850,547	4,484,548	3,020,547	22,669	163,722	388,591	388,591	199,335	177,005	177,005	72,596	72,596	10,423	352,482	449,482	47,572	64,664	(7,318)	24,822	1,766	1,766	1,766	1,766	1,766	1,766	1,766	1,766	
P100 LAKE CUMBERLAND CAA INC	7,485,563	9,450,975	5,852,231	473,152	294,705	294,705	294,705	387,513	308,653	308,653	415,881	415,881	162,047	20,340	91,760	153,852	3,200	65,977	(65,977)	167,100	17,267	17,267	17,267	17,267	17,267	17,267	17,267	17,267
P101 MOREHEAD TOURISM COMMISSION	649,030	819,439	507,413	37,703	61,585	61,585	61,585	53,359	48,688	48,688	6,966	6,966	26,588	2,432	82,037	108,906	6,966	48,661	48,661	12,022	5,638	5,638	5,638	5,638	5,638	5,638	5,638	5,638
P102 MURKIN CO CONSERV DIST	178,000	199,698	131,200	11,200	11,200	12,452	12,452	10,424	12,452	12,452	10,424	10,424	10,424	10,424	10,424	10,424	10,424	10,424	10,424	10,424	10,424	10,424	10,424	10,424	10,424			
P103 PINE GROVE CO CONSERV DIST	1,407,007	1,779,640	1,022,112	82,226	52,879	29,448	29,448	27,596	152,288	152,288	3,457	3,457	30,229	3,457	30,229	30,229	3,457	3,457	3,457	3,457	3,457	3,457	3,457	3,457	3,457			
P104 MURRAY ELECTRIC SYSTEM	6,604,063	8,338,025	513,073	10,623	385,673	385,673	385,673	386,057	386,057	386,057	386,057	386,057	386,057	386,057	386,057	386,057	386,057	386,057	386,057	386,057	386,057	386,057	386,057	386,057	386,057			
P105 FORT THOMAS BOARD OF ED	7,532,440	9,073,700	5,000,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000			
P106 KENTUCKY CO PUBLIC WATER DIST	1,272,406	1,549,000	1,000,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000			
P107 CAMPBELL CO CONSERV DIST	196,858	248,546	153,904	11,496	25,041	36,537	36,537	10,191	21,266	21,266	40,464	41,921	535	18,042	31,952	14,995	4,055	14,995	14,995	14,995	14,995	14,995	14,995	14,995	14,995			
P108 SOUTH KENTUCKY WATER DIST	649,607	808,763	507,863	37,937	14,959	14,959	14,959	13,629	40,467	40,467	19,101	19,101	1,765	2,463	10,626	21,925	281,337	10,031	14,995	14,995	14,995	14,995	14,995	14,995	14,995	14,995		
P109 CITY OF WILMORE	2,312,317	2,914,440	1,807,775	15,038	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304	16,304			
P110 CITY OF ST. LOUIS	1,777,007	2,139,700	1,473,200	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707	10,707			
P111 CITY OF STAMPS GROUNDS	18,188,235	22,963,745	14,206,998	880,184	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265	1,743,265			
P112 LOGAN CO PUBLIC LIBRARY	1,056,254	1,305,000	821,099	61,334	45,827	50,835	50,835	35,909	10,773	10,773	1,711,271	1,711,271	1,711,271	1,7														

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)

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)

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,				
Participating Employer Code	Participating Employer Name	Deferred Amounts from Changes in Proportion & Differences Between Employee Controls & Proportionate Share of Plan Contributions			Change in Proportion & Differences Between Employee Controls & Proportionate Share of Plan Contributions			Change in Proportion & Differences Between Employee Controls & Proportionate Share of Plan Contributions			Total Deferred Inflows of Resources			Total Deferred Outflows of Resources				
		Discount Rate 6.50%	Discount Rate 5.50%	Discount Rate Plus 1.00% 7.50%	Gross Employer	Net Employer	Liability Experience	Investment Experience	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflows of Resources	2024	2025	2026	2027	
V004 OWEN COUNTY FISCAL COURT	5,272,579 6,656,942	1,422,111 307,915	464,312 754,227	727,951 569,587	280,973 1,093,511	14,327 483,225	641,308	1,139,070 66,696	67,917 117,705	51,043								
V005 OWSLEY CO FISCAL COURT	2,055,136 2,554,964	6,106,867 120,030	48,581 168,611	106,401 134,423	222,034 462,858	5,585 188,373	250,070	20,572 12,270	15,538 45,883									
V006 PENDLETON CO FISCAL COURT	3,582,401 4,522,997	2,800,730 209,210	4,962 214,172	194,172 185,454	387,001 57,565	9,734 328,330	435,867	85,842 185,973	119,388 164,647									
V007 PERRY COUNTY FISCAL COURT	11,041,143 13,940,110	6,813,692 644,795	623,928 1,268,723	1,268,723 571,579	1,192,756 2,988,963	30,002 1,011,928	1,343,363											
V008 PERRY COUNTY FISCAL COURT	21,054,168 26,582,000	1,229,595 16,000	703,417 933,967	933,967 40,937	1,089,934 2,274,446	114,005 4,510,475	57,210 1,929,637	2,561,637	7,636 4,455,112									
V009 PERRY CO FISCAL COURT	8,541 10,200,276	6,677,837 402,923	179,586 402,923	402,923 57,497	57,497 388,069	1,304 329,561	1,304 1,304	1,304 1,304	1,304 1,304	5,432 14,855	14,855 21,575							
V010 PULASKI CO FISCAL CT	14,193,381 17,920,001	828,884 252,371	576,513 573,328	573,328 134,249	134,249 693,747	38,567 82,399	1,108,595	17,450	2,182 2,182	2,182 2,182	2,182 2,182	2,182 2,182	1,06,116 102,789	102,789 124,234				
V011 ROBERTSON CO FISCAL CT	1,069,585 1,339,052	829,168 61,937	80,900 186,963	186,963 54,904	54,904 114,573	1,308 170,785	2,882	129,040	119,725 121,754	121,754 121,754	121,754 121,754	121,754 121,754	10,268 10,268	10,268 10,268				
V012 ROCKCASTLE CO FISCAL CT	6,421,898 8,108,035	8,020,656 375,035	14,306 340,729	340,729 110,859	110,859 693,747	8,730 85,871	1,108,595	17,450	2,182 2,182	2,182 2,182	2,182 2,182	2,182 2,182	10,268 10,268	10,268 10,268				
V013 RUSSELL CO FISCAL COURT	6,037,712 7,667,785	8,287 67,343	474,734 426,934	426,934 400,934	400,934 231,575	166,129 231,575	249,459	155,157	155,157 155,157	155,157 155,157	155,157 155,157	155,157 155,157	155,157 155,157	155,157 155,157				
V014 SCOTT CO FISCAL CT	10,441,456 13,182,969	8,163,156 156	909,774 229,727	229,727 1,139,501	1,139,501 540,534	1,127,973 1,099,665	28,372	956,967	1,270,400	1,270,400 1,270,400	1,270,400 1,270,400	1,270,400 1,270,400	1,270,400 1,270,400	1,010,033 1,010,033				
V015 SHELBY CO FISCAL COURT	8,498,088 10,729,349	6,643,826 496,283	496,283 115,143	115,143 611,426	611,426 477,654	918,034 284,108	22,363	1,380,327	20,162 902,758	902,758 902,758	902,758 902,758	902,758 902,758	902,758 902,758	10,620 10,620				
V016 SIMPSON CO FISCAL COURT	7,149,719 9,367,938	5,800,813 433,311	44,343 47,654	47,654 287,009	287,009 388,069	76,887 650,905	329,927	479,627	1,02,169 1,02,169	1,02,169 1,02,169	1,02,169 1,02,169	1,02,169 1,02,169	1,02,169 1,02,169	1,02,169 1,02,169				
V017 SKIRMISH CO FISCAL COURT	3,399,470 4,479,000	4,479,000 209,000	209,000 351,173	351,173 500,477	500,477 484,554	154,167 292,688	154,167 76,887	76,887 76,887	76,887 76,887	76,887 76,887	76,887 76,887	76,887 76,887	76,887 76,887	1,04,665 1,04,665				
V018 TAYLOR COUNTY FISCAL COURT	7,426,392 9,378,793	8,087,513 433,813	154,167 154,167	154,167 408,599	408,599 154,147	154,147 284,554	154,147 292,688	154,147 176,423	176,423 129,693	129,693 129,693	129,693 129,693	129,693 129,693	129,693 129,693	1,04,665 1,04,665				
V019 TODD COUNTY FISCAL COURT	4,671,090 5,897,513	3,651,869 272,789	68,939 103,850	103,850 283,850	283,850 241,813	504,610 504,610	504,610 504,610	504,610 174,353	174,353 276,214	276,214 276,214	276,214 276,214	276,214 276,214	276,214 276,214	1,04,665 1,04,665				
V020 TRIMBLE CO FISCAL COURT	5,333,915 6,734,390	4,078,066 311,497	311,497 177,144	177,144 168,043	168,043 19,583	166,321 166,321	166,321 166,321	166,321 166,321	166,321 166,321	166,321 166,321	166,321 166,321	166,321 166,321	166,321 166,321	1,04,665 1,04,665				
V021 TRIMBLE CO FISCAL COURT	3,212,810 3,816,740	2,515,783 187,626	187,626 187,626	187,626 187,626	187,626 187,626	187,626 187,626	187,626 187,626	187,626 187,626	187,626 187,626	187,626 187,626	187,626 187,626	187,626 187,626	187,626 187,626	1,04,665 1,04,665				
V022 TUCKER CO FISCAL COURT	7,350 7,350	9,350 9,350	9,350 9,350	9,350 9,350	9,350 9,350	9,350 9,350	9,350 9,350	9,350 9,350	9,350 9,350	9,350 9,350	9,350 9,350	9,350 9,350	9,350 9,350	1,04,665 1,04,665				
V023 WARREN COUNTY FISCAL COUR	24,029,567 30,338,781	18,868,774 1,403,311	1,403,311 2,192,509	2,192,509 2,685,920	2,685,920 1,243,964	1,243,964 8,073,386	1,243,964 1,738,925	1,738,925 55,026	55,026 2,202,506	2,202,506 2,923,650	2,923,650 85,196	85,196 1,04,665	1,04,665 1,04,665	1,04,665 1,04,665				
V024 WASHINGTON CO FISCAL COURT	4,213,529 5,319,834	3,294,147 246,067	246,067 63,386	63,386 309,453	309,453 218,126	455,180 11,640	455,180 648,944	648,944 11,449	11,449 316,355	316,355 1,04,665	1,04,665 1,04,665	1,04,665 1,04,665	1,04,665 1,04,665	1,04,665 1,04,665	1,04,665 1,04,665			
V025 WAYNE COUNTY FISCAL COURT	6,360,338 8,117,993	7,317,935 546,638	546,638 30,909	30,909 515,729	515,729 484,567	1,001,182 1,04,665	1,04,665 307,088	307,088 1,04,665	1,04,665 1,04,665	1,04,665 1,04,665	1,04,665 1,04,665	1,04,665 1,04,665	1,04,665 1,04,665	1,04,665 1,04,665	1,04,665 1,04,665			
V026 WEAVER CO FISCAL COURT	6,070 7,000	7,000 7,000	7,000 7,000	7,000 351,173	351,173 100,591	100,591 805,152	100,591 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647			
V027 WENATCHEE CITY WATER DIST #	1,221 1,221	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124	1,226,124 1,226,124			
V028 WENATCHEE CITY HAZARD	8,892,062 11,226,765	6,951,835 519,291	519,291 145,090	145,090 374,201	374,201 340,625	906,594 155,148	155,148 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647			
V029 MOUNTAIN WATER DISTRICT	5,310,431 6,740,740	4,151,708 310,126	310,126 41,900	41,900 268,226	268,226 274,911	573,677 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647			
V030 PASCAGOOK LIBRARY	1,331,030 1,681,248	1,041,062 77,766	77,766 148,389	148,389 328,277	328,277 328,288	68,935 61,531	61,531 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647			
V031 PASCAGOOK LIBRARY AND MAM	1,334,700 1,681,248	1,041,062 77,766	77,766 148,389	148,389 328,277	328,277 328,288	68,935 61,531	61,531 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647			
V032 PASCAGOOK LIBRARY AND MAM	1,334,700 1,681,248	1,041,062 77,766	77,766 148,389	148,389 328,277	328,277 328,288	68,935 61,531	61,531 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647			
V033 PASCAGOOK LIBRARY AND MAM	1,334,700 1,681,248	1,041,062 77,766	77,766 148,389	148,389 328,277	328,277 328,288	68,935 61,531	61,531 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647			
V034 PASCAGOOK LIBRARY AND MAM	1,334,700 1,681,248	1,041,062 77,766	77,766 148,389	148,389 328,277	328,277 328,288	68,935 61,531	61,531 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647			
V035 PASCAGOOK LIBRARY AND MAM	1,334,700 1,681,248	1,041,062 77,766	77,766 148,389	148,389 328,277	328,277 328,288	68,935 61,531	61,531 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647			
V036 PASCAGOOK LIBRARY AND MAM	1,334,700 1,681,248	1,041,062 77,766	77,766 148,389	148,389 328,277	328,277 328,288	68,935 61,531	61,531 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647			
V037 PASCAGOOK LIBRARY AND MAM	1,334,700 1,681,248	1,041,062 77,766	77,766 148,389	148,389 328,277	328,277 328,288	68,935 61,531	61,531 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647			
V038 PASCAGOOK LIBRARY AND MAM	1,334,700 1,681,248	1,041,062 77,766	77,766 148,389	148,389 328,277	328,277 328,288	68,935 61,531	61,531 1,04,665	1,04,665 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,126,647 2,126,647	2,					

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)

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			Proportionate Share of Aggregate Plan Pension Expense			Gross Employee Pension Expense			Net Employer Pension Expense			Liability Experience			Investment Experience			Proportionate Share of Plan Contributions			Total Deferred Outflow of Resources			Liability Experience			Assumption Changes			Investment Experience			Proportionate Share of Plan Contributions			2024	2025	2026	2027
		6.50%	5.50%	Plus 1.00%	6.50%	5.50%	Plus 1.00%	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)															
W083	MUSKEE COUNTY ATTORNEY	105,937	133,751	82,821	6,187	1,205)	4,982	5,484	11,444	2,331	19,259	288	9,709	12,889	3,756	26,642	5,763)	(5,763)	(2,960)	2,365	(1,040)																				
W085	MERCER COUNTY ATTORNEY	172,334	143,897	212,493	15,907	1,831)	14,026	14,101	29,425	7,274	50,800	740	24,964	33,140	4,111	62,955	(8,717)	(8,683)	6,081	(2,670)																					
W085	METCALF COUNTY ATTORNEY	189,993	209,877	148,537	12,995	(14,285)	(3,170)	9,836	20,255	30,281	516	17,115	23,118	16,115	57,080	(6,867)	(14,15)	12,441	(1,877)																						
W087	MONTGOMERY CO ATTORNEY	72,057	90,977	56,335	4,208	18,216	22,444	3,730	7,784	34,947	46,461	196	6,604	8,767	638	16,205	15,991	13,354	1,609	(6,699)																					
W090	NELSON COUNTY ATTORNEY	587,431	741,668	459,255	34,306	(14,541)	19,765	30,410	63,459	93,869	1,598	53,838	71,472	18,719	145,625	(30,780)	(28,404)	13,114	(5,686)																						
W091	NICHOLAS COUNTY ATTORNEY	107,477	135,696	84,025	6,277	2,035	8,313	5,564	11,611	3,703	20,878	292	9,850	13,077	1,280	24,499	(2,598)	(2,383)	1,299	(1,040)																					
W092	NOBLES COUNTY ATTORNEY	14,116	17,802	11,093	3,534	(8,259)	(18,022)	8,209	17,131	18,325	2,833	8,899	8	1,490	17,718	1,186	17,019	1,773	1,773	(1,773)	(1,773)																				
W095	OWSLEY COUNTY ATTORNEY	109,145	137,802	85,330	6,374	(14,582)	(8,209)	5,650	11,791	13	17,454	297	10,003	13,280	23,743	47,323	(18,192)	(13,056)	2,437	(1,058)																					
W095	PENDLETON COUNTY ATTORNEY	54,669	69,022	42,740	3,193	(61,281)	(58,088)	2,830	5,906	123	8,859	149	5,010	6,651	115,088	126,898	(64,457)	(54,275)	1,229	(528)																					
W097	PIERRY COUNTY ATTORNEY	616,691	778,609	482,130	36,014	1,491	37,506	31,925	66,620	3,668	102,213	1,670	56,520	75,032	13,033	146,261	(29,818)	(22,027)	13,767	(5,970)																					
W098	PIKE COUNTY ATTORNEY	1,228,697	1,581,304	900,598	71,755	(10,094)	(35,339)	63,407	137,314	47,763	244,104	3,339	112,611	149,494	43,599	309,043	(67,753)	(20,098)	27,429	(11,895)																					
W099	POPE COUNTY ATTORNEY	284,251	358,488	222,160	15,832	24,298	30,715	30,707	41,118	77	26,349	3,555	4,172	5,531	6,531	17,660	(12,569)	6,356	(2,674)	(2,674)																					
W103	ROWAN COUNTY ATTORNEY	168,690	212,981	131,882	9,851	47,897	57,748	8,733	18,223	36,288	63,224	458	15,461	20,524	36,443	19,636	5,012	3,766	(1,633)																						
W106	RUSSELL COUNTY ATTORNEY	310,944	392,586	243,097	18,159	(13,430)	4,729	16,097	31,559	21	49,709	845	28,498	37,832	16,657	83,832	(23,089)	(14,967)	6,946	(3,010)																					
W108	SHELBY COUNTY ATTORNEY	63,844	80,607	49,914	3,728	(24,906)	(21,178)	3,305	6,897	80	10,282	173	5,851	7,768	46,638	60,450	(27,650)	(23,306)	1,425	(618)																					
W109	SHELBY COUNTY ATTORNEY	91,499	115,522	71,234	5,344	24,883	26,737	9,855	2,116	16,738	248	8,368	11,113	10,322	29,900	30,699	(7,721)	3,483	8,800	(8,800)																					
W109	TAYLOR COUNTY ATTORNEY	407,705	514,752	318,745	23,810	29,082	52,892	51,106	44,044	57,267	122,417	918	37,366	49,605	918	88,997	17,231	11,034	9,102	(3,947)																					
W113	UNION COUNTY ATTORNEY	2,631	3,322	2,057	154	(8,816)	(8,662)	136	28	782	1,202	7	241	320	17,012	17,580	(8,497)	(7,915)	59	(25)																					
W114	WARREN CO ATT/CHILD SUPP	1,361,904	1,719,486	1,064,740	79,534	2,058	81,592	51,124	97,521	315,148	3,701	124,819	165,701	26,923	321,144	(16,987)	(6,228)	30,403	(13,184)																						
W114	WARREN CO ATT/CHILD SUPP	144,697	182,683	113,121	8,450	13,155	3,295	3,295	7,400	15,311	13,261	393	10,759	42,018	(10,601)	(1,586)	3,220	(1,371)																							
W119	WOLFE COUNTY ATTORNEY	141,677	186,875	110,874	8,274	15,886	24,160	15,334	15,965	17,174	30,937	385	12,985	17,238	5,795	36,480	(5,992)	(7,971)	1,343	(1,373)																					
W120	WOODFORD COUNTY ATTORNEY	308,506	389,507	241,191	18,017	(36,281)	(18,264)	15,971	33,327	49,298	838	28,275	37,536	25,939	92,588	(34,876)	(12,313)	6,887	(2,987)																						
X039	OWENSBORO DAVIES CO TOUR	835,622	1,055,023	653,291	48,800	24,371	73,171	43,259	90,271	69,130	202,660	2,271	76,585	101,669	2,592	183,117	29,086	(20,107)	18,654	(8,089)																					
X034	FAYTEET CO ATTORNEY OFF	3,117,396	3,935,901	2,437,188	182,054	(306,955)	(124,901)	161,382	336,767	498,149	8,471	285,712	379,290	323,589	99,062	(352,913)	(185,412)	69,593	(30,180)																						
X035	GEORGETOWN COUNTY ATTORNEY	1,929,200	2,486,174	1,801,474	121,359	(11,055)	(9,968)	206,468	137,778	189,197	5,271	175,080	233,029	99,043	514,252	(8,425)	(4,825)	42,979	(18,979)																						
X105	GEORGETOWN WATER & SEWER	8,621,734	10,885,460	7,040,493	503,504	238,522	742,026	446,331	91,391	246,677	1,624,399	23,428	790,188	1,048,997	44,360	1,906,473	(214,678)	(192,472)	83,467	(83,467)																					
X995	LOU FIREFIGHTERS PENS FUN	8,465,454	587,663	363,893	27,182	(1,261)	25,921	25,921	24,096	90,281	7,961	82,339	1,265	42,659	56,631	7,789	108,344	(18,030)	(13,860)	10,391	(4,506)																				
	TOTAL	\$ 6,416,508,407	\$ 8,101,229,535	\$ 5,016,441,878	\$ 374,719,887	\$ 10,994,469	\$ 385,714,356	\$ 285,714,356	\$ 332,170,274	\$ 693,164,646	\$ 223,596,875	\$ 1,248,931,975	\$ 17,435,493	\$ 588,077,420	\$ 780,689,323	\$ 226,351,504	\$ 1,612,553,740	\$ (199,245,855)	\$ (245,500,625)	\$ (62,117,909)																					

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	2023	
		Actual FYE 2023 Contributions	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	DAVIESS 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 HILLVIEW	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	2023	
			Actual FYE 2023 Contributions	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	2023	
		Actual FYE 2023 Contributions	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	2023	
		Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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	2023	
			Actual FYE 2023 Contributions	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	DAVIESS 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	2023	
		Actual FYE 2023 Contributions	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	2023	
		Actual FYE 2023 Contributions	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.

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)

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			Proportionate Share of Aggregate Plan Pension Expense			Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Gross Employer Pension Expense			Investment Experience			Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Total Deferred Outflow of Resources			Assumption Changes			Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Total Deferred Inflow of Resources			
		6.50%	Less 1.00%	5.50%	7.50%	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)								
K001	CITY OF WILLIAMSTOWN	1,748,893	2,208,395	1,377,555	145,983	(11,249)	134,734	134,734	70,952	155,746	49,138	284,836	136,584	172,200	178,090	487,073	(56,953)	(83,257)	(33,166)	(29,762)												
K003	CITY OF LEITCHFIELD	4,205,637	5,310,620	3,303,116	351,052	(50,671)	300,381	300,381	192,264	374,528	26,899	593,691	328,448	416,718	196,211	941,377	(92,464)	(163,722)	(33,430)	(58,069)												
K049	CITY OF CYNTHIANA	5,412,859	6,835,025	4,251,271	451,821	(479,664)	(27,843)	(27,843)	247,454	482,036	2,334	731,824	422,729	536,337	1,160,298	(538,709)	(538,098)	(207,634)	(103,099)													
K070	CITY OF RICHMONDVILLE	6,357,510	7,661,033	4,969,463	353,502	(352,950)	370,090	370,090	290,422	565,237	1,000	854,159	496,312	629,464	262,830	1,387,990	(20,500)	(247,500)	(4,563)	(76,769)												
K078	CITY OF LEBANON	1,811,895	3,803,236	2,365,543	251,408	(140,158)	212,250	212,250	137,691	281,221	46,275	425,210	200,322	290,266	180,100	526,736	(89,132)	(140,100)	(54,040)	(49,979)												
K079	CITY OF BENTON	2,061,678	2,603,361	1,619,246	172,092	112,104	284,196	284,196	94,251	183,600	147,946	257,097	161,011	204,283	17,583	382,877	58,821	(4,673)	13,749	(24,976)												
K099	CITY OF STANTON	1,431,046	1,807,030	1,123,942	119,451	(51,303)	68,148	68,148	65,421	127,440	57,463	250,324	111,760	141,793	45,961	711,517	(109,093)	(168,224)	(47,790)													
K100	CITY OF MOREHEAD	5,004,961	6,319,958	3,930,930	417,773	103,968	521,741	521,741	228,806	445,711	605,631	1,280,148	390,873	495,920	132,193	1,018,986	61,100	17,392	399,004	(16,333)												
K105	CITY OF GEORGETOWN	29,420,317	37,150,172	26,103,776	2,455,764	609,470	3,065,234	3,065,234	2,344,976	2,619,991	2,040,695	6,005,662	2,297,646	2,915,132	128,043	5,340,818	508,667	153,747	339,616	(37,187)												
K106	CITY OF MURKINVILLE	1,250,710	1,640,700	1,070,500	187,500	555,998	1,061,451	1,061,451	590,765	1,000,000	1,330,000	1,470,000	1,171,200	1,271,000	2,234,154	2,355,000	255,152	17,447	2,355,000	(2,752)												
K108	CITY OF LOYALSTOWN	573,888	724,671	450,733	47,903	(16,531)	31,372	31,372	26,236	51,107	51,148	128,491	44,819	56,864	47,945	149,628	(1,614)	(3,198)	(8,752)													
K111	CITY OF CADIE	1,388,741	1,735,617	1,099,170	115,921	(125,018)	(9,097)	(9,097)	63,488	123,673	39,678	108,457	137,664	61,727	307,788	(58,999)	(23,021)	15,248	(14,178)													
K114	CITY OF BOWLING GREEN	69,762,996	88,091,994	54,791,691	1,823,020	504,848	632,800	632,800	319,260	621,625	1,312,175	10,714,060	5,448,259	6,912,475	1,472,731	13,833,465	(1,691,453)	(75,157)	(105,059)													
K115	CITY OF SPRINGFIELD	1,337,302	1,688,666	1,050,320	111,627	(74,380)	37,247	37,247	61,136	119,092	406,808	587,034	104,439	132,507	523,575	760,521	(40,403)	(4,284)	(35,523)	(45,247)												
K121	CITY OF LEXINGTON	11,592,064	14,638,000	9,108,464	1,041,644	(144,271)	92,053	92,053	529,960	1,032,354	1,637,899	1,637,899	1,146,000	1,146,000	268,130	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000		
K240	CITY OF FERGUSON	10,487	12,343	8,220	755	2,660	3,535	3,535	1,011	1,011	9,893	8,028	8,028	8,028	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035			
K246	JEFFERSONWON FIRE DIST	26,498,048	33,457,979	28,070,696	2,211,420	1,192,942	3,404,362	3,404,362	1,211,154	2,359,307	1,919,469	5,489,930	2,060,031	2,652,082	435,244	5,199,375	529,357	419,999	499,374	(120,690)	(52,191)	(65,185)	(207,363)									
K315	M T WASHINGTON FIRE P DIST	3,975,265	4,007,320	3,457,979	2,111,420	1,192,942	3,404,362	3,404,362	1,211,154	2,359,307	1,919,469	5,489,930	2,060,031	2,652,082	435,244	5,199,375	529,357	419,999	499,374	(120,690)	(52,191)	(65,185)	(207,363)									
K359	ST MATTHEWS FIRE DIST.	29,398,021	37,120,201	28,093,288	2,455,903	521,197	2,975,100	2,975,100	613,492	2,086,006	1,433,006	898,607	4,858,570	2,295,000	2,912,293	509,889	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589		
K411	CITY OF COVINGTON	458,110	561,300	366,143	8,339	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161	9,161				
K449	ALEXANDRIA FIRE DISTRICT	4,660,045	5,853,785	4,076,707	380,733	515,676	3,035,077	3,035,077	213,459	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000						
K559	CITY OF TAYLOR MILL	4,812,011	6,076,513	3,777,364	3,777,364	401,667	101,475	101,475	503,142	219,985	428,528	267,884	193,397	357,804	476,801	35,670	888,275	77,657	(23,597)	30,877	(56,814)											
K569	CITY OF EDGEWOOD	7,126,273	8,898,662	5,596,990	549,842	(290,401)	304,441	304,441	325,784	634,622	53,313	1,013,719	556,542	706,112	82,058	2,088,712	(139,122)	(449,134)	(168,519)	(18,217)												
K719	CENTRAL CAMPBELL CO FIRE	7,028,275	8,874,878	5,520,022	586,666	(34,513)	525,149	525,149	321,304	2,078,895	27,899	575,096	548,888	190,333	1,435,622	1,435,622	1,435,622	1,435,622	1,435,622	1,435,622	1,435,622	1,435,622	1,435,622	1,435,622	1,435,622	1,435,622	1,435,622	1,435,622	1,435,622			
K758	LAKESIDE CAMPBELLSDALE POL	3,397,740	4,000,000	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588	2,665,588						
K766	CITY OF NEWCASTLE FIRE DIST	5,776,000	6,198,000	4,152,987	4,152,987	30,435	107,667	107,667	42,970	81,756	95,907	71,697	99,966	104,713	267,376	5,982	1,027,755	(19,161)	(17,225)	(17,225)	(17,225)											
K768	CITY OF SALVERSIDE	1,125,845	1,455,741	947,447	947,447	947,447	947,447	947,447	102,665	112,994	12,301	102,665	166,662	90,034	112,230	249,820	454,084	1,142,315	1,142,315	1,142,315	1,142,315	1,142,315	1,142,315	1,142,315	1,142,315	1,142,315	1,142,315	1,142,315	1,142,315	1,142,315	1,142,315	1,142,315
K769	CITY OF FRANKLIN	5,083,988	6,419,633	3,992,964	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236	4,236,236					
K770	SPENCER CO FIRE DIST	415,797	415,797	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000					
K771	CITY OF FLORENCE	4,249,702	5,070,813	3,859,284	3,814,700	3,814,700	4,649,366	4,649,366	2,089,240	3,06																						

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

County Employees Retirement System (Hazardous)

The accompanying notes are an integral part of the schedules.

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

**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 Peercy, 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 one percent (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 eighty-eight percent (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	CERS	KERS	KERS
	Nonhazardous	Hazardous	Nonhazardous	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 one percent (1%) 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):

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

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

Note 6 - Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources and Pension Expense included in the Schedule of Pension Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred outflows or 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***



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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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