

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

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



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

Independent Auditor's Report

Board of Trustees
Kentucky Public Pensions Authority

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Kentucky Public Pensions Authority (KPPA) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Board of Trustees
Kentucky Public Pensions Authority

Responsibilities of Management for the Schedules

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

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

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31030	UNIFIED PROSECUTORIAL SYS	\$ 59,251,276	3.963118%	3.755210%	3.938855%
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 EMPOWMENT	7,500	0.000502%	0.000475%	0.000499%
31110	OFF OF SECRETARY TO CABIN	33,318	0.002229%	0.002112%	0.002215%
31112	GOV OFF LOCAL DEVELOPMENT	2,476,621	0.165653%	0.156963%	0.164639%
31120	SECRETARY OF STATE	1,788,821	0.119648%	0.113371%	0.118915%
31125	STATE TREASURERS OFFICE	1,607,480	0.107519%	0.101878%	0.106861%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	127,641	0.008538%	0.008090%	0.008486%
31137	KY COMM NETWORK AUTH	832,063	0.055654%	0.052734%	0.055313%
31150	BOARD OF ACCOUNTANCY	213,963	0.014311%	0.013560%	0.014223%
31165	BOARD OF BARBERING	110,280	0.007376%	0.006989%	0.007331%
31179	Off of the KY Brd of Emergency Med Srvs	365,951	0.024477%	0.023193%	0.024327%
31180	BOARD OF DENTISTRY	260,700	0.017437%	0.016523%	0.017330%
31185	BOARD OF ELECTIONS	532,728	0.035632%	0.033763%	0.035414%
31190	BRD OF EMBALMERS/FUN DIR	209,077	0.013984%	0.013251%	0.013898%
31200	BOARD OF EXM ARCHITECTS	156,765	0.010486%	0.009935%	0.010422%
31205	KY LANDSCAPE ARCH REG BD	26,327	0.001761%	0.001669%	0.001750%
31215	BD EXAMINERS OF SOCIAL WK	110,224	0.007372%	0.006986%	0.007327%
31225	BD OF HAIRDRESSERS/CSMTG	732,490	0.048994%	0.046424%	0.048694%
31245	BD OF MEDICAL LICENSURE	853,841	0.057111%	0.054115%	0.056761%
31250	BOARD OF NURSING	3,221,876	0.215500%	0.204195%	0.214181%
31260	BOARD OF OPTOMETRIC EXM	87,055	0.005823%	0.005517%	0.005787%
31263	KY RESPIRATORY CARE BD	113,068	0.007563%	0.007166%	0.007517%
31268	PERSONNEL BOARD	359,938	0.024075%	0.022812%	0.023928%
31270	KY BOARD OF PHARMACY	1,157,919	0.077449%	0.073386%	0.076975%
31275	BD OF PHYSICAL THERAPY	182,842	0.012230%	0.011588%	0.012155%
31290	BD OF PROF ENGINEERS & LA	527,517	0.035284%	0.033433%	0.035068%
31345	SCHOOL FAC CONSTR COMM	148,148	0.009909%	0.009389%	0.009848%
31354	EXECUTIVE BRANCH ETH COMM	277,997	0.018594%	0.017619%	0.018480%
31370	COMMISSION ON HUMAN RIGHT	950,421	0.063570%	0.060236%	0.063181%
31415	KY COUNCIL POSTSEC EDUCAT	2,164,776	0.144795%	0.137199%	0.143909%
31765	OFFICE OF STATE BUD DIREC	1,261,434	0.084373%	0.079947%	0.083856%
35605	TRAN OFF OF THE SECRETARY	3,740,471	0.250188%	0.237062%	0.248656%
35607	TRAN OFFICE OF LEGAL SVC	2,176,133	0.145554%	0.137918%	0.144663%
35609	DIVISION OF FACILITY MANA	1,491,707	0.099775%	0.094541%	0.099164%
35615	TRAN DEPT OF AVIATION	1,277,199	0.085428%	0.080946%	0.084905%

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

Notes:

Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2023, within the Executive Branch. For example, for agency 31030, $3.963118\% = 59,251,276 / 1,165,151,092 \times 77.933030\%$

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

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

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

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)

Table with columns: Participating Employer Code, Participating Employer Name, Net Pension Liability as of June 30, 2023, Pension Expense, Outstanding Balance of Deferred Outflows of Resources, and Recapture of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30. Rows list various employers from 3078 to 3215.

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

Kentucky Employees Retirement System (Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Net Pension Liabilities 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	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Expense	Net Employer Expense	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027
		6.25%	5.25%	7.25%	(9)	(10)	(11)	(13)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
		(6)	(7)	(8)	(9)	(10)	(11)	(13)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1430	EASTERN KY UNIV	\$ 2,597,878	\$ 3,565,351	\$ 1,814,091	\$ 124,179	\$ (244,740)	\$ (120,561)	\$ (120,561)	\$ 432,252	\$ 1,823	\$ 434,075	\$ 9,364	\$ 71,211	\$ 444,986	\$ 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	-	116,387	2,521	19,174	119,816	11,742	153,253	(38,165)	(16,602)	26,369	(8,468)
1445	MURRAY STATE UNIV	1,144,938	1,571,323	799,507	54,728	(240,054)	(185,326)	(185,326)	190,502	-	190,502	4,127	31,384	196,114	153,646	385,271	(196,895)	(27,174)	43,161	(13,861)
1450	NORTHERN KY UNIVERSITY	1,673,744	2,297,661	1,168,771	80,005	66,341	146,346	146,346	278,489	7,533	286,022	6,033	45,879	286,092	10,562	349,166	(66,253)	(39,725)	63,096	(20,822)
1465	WESTERN KENTUCKY UNIV	2,024,083	2,777,869	1,413,412	96,751	(304,075)	(207,324)	(207,324)	336,781	-	336,781	7,296	55,482	346,701	230,212	639,691	(306,669)	(48,040)	76,302	(24,503)
3801	KENTUCKY STATE UNIVERSITY	359,175	492,936	250,811	17,169	(18,316)	(1,147)	(1,147)	59,762	2,261	62,023	1,295	9,845	61,522	68,287	140,949	(79,592)	(8,525)	13,540	(4,348)
31040	ATTORNEY GENERALS OFFICE	2,054,178	2,819,173	1,434,427	98,190	(49,552)	48,638	48,638	341,788	15,912	357,700	7,404	56,307	351,856	229,223	644,790	(290,905)	(48,754)	77,437	(24,808)
31095	DEPT MILITARY AFFAIRS	4,399,395	6,036,396	3,071,388	210,243	(128,386)	81,855	81,855	731,835	-	731,835	15,854	120,565	753,393	63,625	953,437	(229,769)	(104,393)	165,808	(53,248)
35615	TRAN DEPT OF AVIATION	379,711	521,119	265,151	18,150	41,780	59,930	59,930	63,179	38,386	101,565	1,369	10,408	65,040	361	77,178	23,682	(9,012)	14,314	(4,597)
39079	COMMONWEALTH OF TECHNOL	549,422	754,032	383,660	26,262	(38,597)	(12,335)	(12,335)	91,417	-	91,417	1,980	15,060	94,110	22,511	133,661	(43,265)	(13,040)	20,712	(6,651)
90660	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	2,025,899	43,495	330,762	2,066,886	814,448	3,255,591	(1,252,097)	(286,395)	454,883	(146,083)
90665	COMM KY HORSE PARK	731,489	1,003,902	510,797	34,965	(4,707)	30,258	30,258	121,710	8,691	130,401	2,637	30,051	125,295	1,569	149,852	(20,508)	(17,361)	27,575	(8,856)
90670	DEPT OF PARKS	2,386,156	3,274,781	1,666,246	114,058	(292,004)	(177,946)	(177,946)	397,025	-	397,025	8,601	65,407	408,720	168,198	600,926	(258,332)	(56,634)	89,952	(28,887)
53729	OFF HUMAN RESOURCE MANAGE	4,881,603	6,699,555	3,408,810	233,341	(1,366,939)	(1,133,598)	(1,133,598)	812,234	-	812,234	17,596	133,810	836,160	632,352	1,619,918	(816,749)	(115,861)	184,023	(59,097)
54520	J&PS DEPT OF KY STATE POL	14,037,657	19,265,406	9,802,459	671,000	(1,449,285)	(2,120,285)	(2,120,285)	2,335,680	663,275	2,998,955	50,599	384,788	2,404,484	-	2,839,871	133,019	(333,173)	529,142	(169,944)
54523	J&PS 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	(967,290)	1,536,220	(493,346)
54527	J&PS 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	(74,320)	(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	\$ 295,370,881	\$ 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	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
10005	LEGS GENERAL ASSEMBLY	\$ 9,333	0.001374%
20025	JUDL ADM OFF OF THE COURT	15,782,150	2.323480%
39931	JEFFERSON CO CLERK	2,453,213	0.361167%
39932	JEFFERSON CO SHERIFF	718,703	0.105809%
39933	KENTON CO COURT CLERK	405,258	0.059663%
39934	KENTON CO SHERIFF	152,529	0.022456%
39935	CAMPBELL COUNTY CLERK	273,711	0.040296%
39936	CAMPBELL CO SHERIFF	98,370	0.014482%
39937	FAYETTE CO CLERK	867,091	0.127655%
39938	FAYETTE CO SHERIFF	542,668	0.079893%
39939	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	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
A156	CITY OF ANCHORAGE	132,282	0.019475%
AB19	BELLEVUE/DAYTON FIRE	10,071	0.001483%
B008	BURLINGTON FIRE PRO DIST	13,469	0.001983%
B010	HOUSING AUTHORITY OF CATLETTSBURG	63,037	0.009280%
B015	CITY OF HILLVIEW	158,257	0.023299%
B017	PENNYRILE EMER ASST CTR	67,539	0.009943%
B018	W KY ED COOPERATIVE	31,519	0.004640%
B023	CITY OF LONDON TOURISM	141,602	0.020847%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	77,880	0.011466%
B030	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	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
B116	MONTICELLO/WAYNE TELE BOA	63,930	0.009412%
B118	WHITLEY CO CONSERV DIST	3,955	0.000582%
B124	HOPKINS-CHRIST CO PLANNIN	225,263	0.033164%
B156	LOU POLICE RETIRE FUND	27,437	0.004039%
B179	HOUSING AUTH OF BENTON	53,204	0.007833%
B230	RIVERPARK CTR OWENSBORO	127,616	0.018788%
B259	CITY OF LUDLOW	70,482	0.010376%
B356	CITY OF DOUGLASS HILLS	55,395	0.008155%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	190,992	0.028118%
B656	LOUISVILLE AIRPORT AUTHOR	1,879,507	0.276705%
B756	LEGAL AID SOCIETY INC	720,921	0.106135%
B856	JEFF CO SOIL/CONSER DIST	6,397	0.000942%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	38,748	0.005705%
C045	GREENUP COUNTY PUBLIC LIBRARY	46,031	0.006777%
C079	JONATHAN CREEK WATER DIST	75,880	0.011171%
C087	CITY OF JEFFERSONVILLE	50,563	0.007444%
C105	CITY OF SADIEVILLE	8,613	0.001268%
C106	CITY OF SIMPSONVILLE	97,196	0.014309%
C118	HOUSING AUTH OF CORBIN	72,403	0.010659%
C230	HOUSING AUTH OF OWENSBORO	305,892	0.045034%
C256	LOUISVILLE/JEFF CO METRO	39,739,182	5.850482%
D017	CALDWELL CO WATER DISTRIC	53,860	0.007929%
D025	WINCHESTER-CLARK COUNTY TOURISM	16,802	0.002474%
D052	CITY OF PLEASUREVILLE	7,961	0.001172%
D054	CITY OF HANSON	4,922	0.000725%
D071	CITY OF LEWISBURG	45,522	0.006702%
D079	NORTH MARSHALL WATER DIST	161,955	0.023843%
D084	GTR H/MERCER PL&ZONING CO	17,350	0.002554%
D098	CITY OF COAL RUN VILLAGE	49,486	0.007285%
D113	UNION CO WATER DISTRICT	63,434	0.009339%
D118	WHITLEY CO WATER DIST	71,801	0.010571%
D135	WESTERN FLEMING WATER DIS	74,790	0.011011%

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
M006	GATEWAY AREA DEV DISTRICT	253,263	0.037286%
M007	MIDDLESBORO CITY SCHOOL	379,010	0.055799%
M008	WALTON/VERONA BD OF ED	612,741	0.090209%
M009	PARIS BOURBON CO LIBRARY	90,962	0.013392%
M010	BOYD CO BD OF ED	1,698,554	0.250065%
M011	BOYLE COUNTY BD OF EDUC	724,599	0.106677%
M012	EAST PENDLETON WATER DIST	82,479	0.012143%
M013	BREATHITT CO SOIL CONSERV	6,281	0.000925%
M014	CITY OF HARDINSBURG	61,646	0.009076%
M015	BULLITT CO FISCAL COURT	1,644,081	0.242045%
M017	CITY OF FREDONIA	7,446	0.001096%
M018	CALLOWAY CO PUBLIC LIBRAR	81,441	0.011990%
M019	CAMPBELL CO COURTHOUSE	20,100	0.002959%
M020	CITY OF BARDWELL	107,966	0.015895%
M021	CARROLL CO WATER DISTRICT	141,135	0.020778%
M022	CITY OF OLIVE HILL	189,035	0.027830%
M023	E CASEY CO WATER DISTRICT	61,069	0.008991%
M024	CHRISTIAN CO BD OF ED	3,296,128	0.485263%
M025	WINCHESTER MUNICIPAL UTIL	791,251	0.116490%
M026	CLAY COUNTY 911 BOARD	69,810	0.010278%
M027	HOUSING AUTH OF ALBANY	38,793	0.005711%
M029	CUMBERLAND CO FISCAL CT	273,054	0.040200%
M030	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	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
M042	CITY OF MAYFIELD	271,214	0.039929%
M043	CITY OF CANEYVILLE	15,029	0.002213%
M044	GREEN/TAYLOR WATER DIST	94,709	0.013943%
M045	CITY OF FLATWOODS	288,497	0.042473%
M046	CITY OF LEWISPORT	163,266	0.024036%
M047	HARDIN CO PUBLIC LIBRARY	82,500	0.012146%
M048	CITY OF BENHAM	33,725	0.004965%
M049	HARRISON CO CONSERVA DIST	16,918	0.002491%
M050	HART CO CONSERVATION DIST	11,370	0.001674%
M051	HENDERSON CO BD OF ED	2,532,874	0.372895%
M052	HENRY CO LIBRARY	46,652	0.006868%
M054	CITY OF DAWSON SPRINGS	142,925	0.021042%
M056	JEFF CO MED CTR STM & CHL	299,695	0.044122%
M057	NICH-VLE/JESS CO PK & REC	100,165	0.014746%
M058	CITY OF PAINTSVILLE	706,854	0.104064%
M059	KENTON COUNTY FISCAL CT	2,654,794	0.390844%
M060	CITY OF HINDMAN	16,628	0.002448%
M061	KNOX CO E M S	339,870	0.050036%
M062	LARUE CO WATER DIST #1	50,798	0.007479%
M064	HOUSING AUTH/ LAWRENCE CO	41,354	0.006088%
M065	LEE CO SOIL CONSERV DIST	6,429	0.000946%
M067	JENKINS BD OF ED	147,093	0.021655%
M068	CITY OF VANCEBURG	89,709	0.013207%
M069	CITY OF STANFORD	41,512	0.006111%
M070	LEDBETTER WATER DISTRICT	67,768	0.009977%
M075	CITY OF SACRAMENTO	44,837	0.006601%
M076	CITY OF RICHMOND	1,535,170	0.226011%
M077	MAGOFFIN CO COURT CLERK	56,380	0.008300%
M078	LEBANON WATER WORKS	221,603	0.032625%
M079	MARSHALL CO REF DISP DIST	151,268	0.022270%
M081	CITY OF MAYSVILLE	808,740	0.119064%
M082	CITY OF BRANDENBURG	115,446	0.016996%

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

Table with columns: 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, and Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30. Rows list various employers like LEES GENERAL ASSEMBLY, JEFFERSON COUNTY SHERIFF, etc.

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-Benefit)

Table with columns for 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, and Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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	Proportionate Share of Employer Contributions	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Change in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources	2024	2025	2026	2027
											(16)	(17)					(20)	(21)					
(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(13)	(14)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)		
W083	MENIFFE COUNTY ATTORNEY	105,937	133,751	82,821	6,187	(1,205)	4,982	4,982	5,484	11,444	2,331	39,259	288	9,709	12,889	3,756	26,642	(5,763)	(2,960)	2,365	(1,025)		
W084	MERCER COUNTY ATTORNEY	272,381	343,897	212,948	15,907	(1,881)	14,026	14,026	14,101	29,425	7,274	50,800	740	24,964	31,140	4,111	62,955	(5,717)	(6,883)	6,081	(2,536)		
W085	METCALFE COUNTY ATTORNEY	189,993	239,877	148,537	11,095	(14,265)	(3,170)	(3,170)	9,836	20,525	-	30,361	516	17,413	23,116	16,115	57,160	(17,387)	(11,815)	4,241	(1,837)		
W087	MONTGOMERY CO ATTORNEY	72,057	90,977	56,335	4,208	18,236	22,444	22,444	3,730	7,784	34,947	46,461	196	6,604	8,767	638	16,205	15,991	13,354	1,609	(699)		
W090	NELSON COUNTY ATTORNEY	587,431	741,668	459,255	34,306	(14,541)	19,765	19,765	30,410	63,459	-	93,869	1,596	53,838	71,472	18,719	145,625	(80,780)	(28,464)	13,114	(5,686)		
W091	NICHOLAS COUNTY ATTORNEY	107,477	135,696	84,023	6,277	2,036	8,313	8,313	5,564	11,611	3,703	20,878	292	9,850	13,077	1,280	24,499	(2,598)	(7,383)	2,399	(1,040)		
W092	OHIO COUNTY ATTORNEY	14,116	17,823	11,036	824	(83,926)	(83,102)	(83,102)	731	1,525	2,833	5,089	38	1,294	1,718	8,106	11,156	(7,018)	773	315	(137)		
W095	OWSLEY COUNTY ATTORNEY	109,145	137,802	85,330	4,374	(14,582)	(8,208)	(8,208)	5,650	11,791	13	17,454	297	10,003	13,280	23,743	47,323	(18,192)	(13,056)	2,437	(1,658)		
W096	PENDLETON COUNTY ATTORNEY	54,669	69,022	42,740	3,193	(61,281)	(58,088)	(58,088)	2,830	5,906	123	8,859	149	5,010	6,651	115,088	126,898	(64,457)	(54,275)	1,220	(528)		
W097	PERRY COUNTY ATTORNEY	616,691	778,609	482,130	36,014	1,492	37,506	37,506	31,925	66,620	3,668	102,213	1,676	56,520	75,032	13,033	146,261	(29,818)	(22,027)	13,767	(5,970)		
W098	PIKE COUNTY ATTORNEY	1,228,697	1,551,304	960,598	71,755	(107,094)	(35,339)	(35,339)	63,607	132,734	47,763	244,104	3,339	112,611	149,494	43,599	309,043	(56,375)	(24,098)	27,429	(11,995)		
W099	POWELL COUNTY ATTORNEY	284,251	358,884	222,228	16,690	8,382	24,982	24,982	14,715	30,707	4,118	49,540	772	26,052	34,885	4,172	65,581	(7,066)	(15,569)	6,346	(2,752)		
W103	ROWAN COUNTY ATTORNEY	168,690	212,981	131,882	9,851	47,897	57,748	57,748	8,733	18,223	36,268	63,224	458	15,461	20,524	-	36,443	19,636	5,012	3,766	(1,633)		
W104	RUSSELL COUNTY ATTORNEY	310,944	392,586	243,097	18,159	(13,430)	4,729	4,729	16,097	33,591	21	49,709	845	28,498	37,832	16,657	83,832	(23,089)	(14,967)	6,942	(3,010)		
W106	SHELBY COUNTY ATTORNEY	63,844	80,607	49,914	3,728	(24,960)	(21,178)	(21,178)	3,305	6,897	80	10,282	173	5,851	7,768	46,638	60,430	(27,650)	(23,306)	1,425	(618)		
W107	SIMPSON COUNTY ATTORNEY	91,499	115,524	71,534	5,344	24,083	29,427	29,427	4,737	9,885	2,116	16,738	249	8,386	11,133	29,900	10,132	(6,599)	(7,721)	2,043	(886)		
W109	TAYLOR COUNTY ATTORNEY	407,785	514,752	318,745	23,810	29,082	52,892	52,892	21,106	44,044	57,267	122,417	1,108	37,366	49,605	918	88,997	17,231	13,034	9,102	(3,947)		
W110	UNION COUNTY ATTORNEY	2,631	3,322	2,057	154	(8,816)	(8,662)	(8,662)	136	284	782	1,202	7	241	320	17,012	17,500	(8,497)	(7,915)	59	(28)		
W114	WARREN CO ATTY-CHILD SUPP	1,361,904	1,719,486	1,064,740	79,534	2,658	81,592	81,592	70,503	147,124	97,521	315,148	3,701	124,819	165,701	26,923	321,144	(16,987)	(6,228)	30,403	(13,184)		
W115	WASHINGTON CO ATTORNEY	144,692	182,683	113,121	8,450	(5,155)	3,295	3,295	7,490	15,631	8,540	31,541	393	13,261	17,605	10,759	42,018	(10,601)	(1,586)	3,230	(1,401)		
W119	WOLFE COUNTY ATTORNEY	141,677	178,475	110,763	8,274	15,886	24,160	24,160	7,334	15,305	17,174	39,813	385	12,985	17,238	5,795	36,403	5,992	(7,971)	3,163	(1,373)		
W120	WOODFORD COUNTY ATTORNEY	308,506	389,507	241,191	18,017	(36,281)	(18,264)	(18,264)	15,971	33,327	-	49,268	838	28,275	37,536	25,939	92,588	(34,876)	(12,313)	6,887	(2,987)		
X000	OWENSBORO DAVIES CO TOUR	835,622	1,055,023	653,291	48,800	24,371	73,171	73,171	43,239	90,271	69,130	202,660	2,271	76,585	101,669	2,592	183,117	29,086	(20,107)	18,654	(8,899)		
X004	FAYETTE CO ATTORNEY OFF	3,117,396	3,935,901	2,437,188	182,054	(286,955)	(104,901)	(104,901)	161,382	336,767	498,149	1,081,499	8,471	283,712	379,290	323,589	997,062	(352,913)	(185,412)	69,593	(20,180)		
X059	KENTON COUNTY ATTORNEY	1,920,204	2,424,374	1,501,220	112,139	(112,735)	(596)	(596)	99,405	207,436	137,778	444,619	5,218	175,988	233,629	99,688	514,523	(85,902)	(6,652)	42,867	(18,590)		
X105	GEORGETOWN WATER & SEWER	8,621,734	10,885,460	6,740,493	501,504	238,522	742,026	742,026	446,331	931,391	246,677	1,624,399	23,428	790,188	1,048,997	44,360	1,906,973	(176,902)	(214,678)	192,472	(83,467)		
X956	LOU FIREFIGHTERS PENS FUN	465,454	587,463	363,893	27,182	(1,261)	25,921	25,921	24,096	50,282	7,961	82,339	1,265	42,659	56,631	7,789	108,344	(18,030)	(13,860)	10,391	(4,586)		
TOTAL		\$ 6,416,508,407	\$ 8,101,229,535	\$ 5,016,441,878	\$ 374,719,887	\$ 10,991,469	\$ 385,714,356	\$ 385,714,356	\$ 332,170,274	\$ 693,164,646	\$ 223,596,875	\$ 1,248,931,795	\$ 17,435,493	\$ 588,077,420	\$ 780,689,323	\$ 226,351,504	\$ 1,612,553,740	\$ (199,245,855)	\$ (245,500,625)	\$ 143,242,444	\$ (62,117,009)		

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
39932	JEFFERSON CO SHERIFF	\$ 2,719,707	0.905547%
39934	KENTON CO SHERIFF	669,393	0.222879%
39936	CAMPBELL CO SHERIFF	24,348	0.008107%
39938	FAYETTE CO SHERIFF	1,212,336	0.403657%
39940	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	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
D106	SIMPSONVILLE RURAL FIRE	250,945	0.083554%
G015	ZONETON FIRE PROT DIST	567,935	0.189098%
GS06	SHELBY CO SUB FIRE DIST	34,770	0.011577%
J002	CITY OF SCOTTSVILLE	326,926	0.108852%
J003	CITY OF LAWRENCEBURG	367,526	0.122371%
J007	CITY OF MIDDLESBORO	1,072,672	0.357154%
J024	CITY OF HOPKINSVILLE	3,872,168	1.289268%
J026	CLAY CO BD OF ED	24,952	0.008308%
J037	CITY OF FRANKFORT	3,936,523	1.310695%
J040	CITY OF LANCASTER	88,269	0.029390%
J059	KENTON COUNTY AIRPORT BD	4,237,740	1.410988%
J063	CITY OF LONDON	1,210,397	0.403011%
J067	CITY OF WHITESBURG	154,386	0.051404%
J084	CITY OF HARRODSBURG	138,828	0.046224%
J090	CITY OF BARDSTOWN	1,266,986	0.421852%
J100	CITY OF SOMERSET	3,148,372	1.048274%
J113	CITY OF MORGANFIELD	57,701	0.019212%
J118	CITY OF CORBIN	820,106	0.273060%
J156	CITY OF JEFFERSONTOWN	2,130,214	0.709271%
J210	BOYD CO AMBULANCE SERVICE	1,163,758	0.387482%
J256	CITY OF ST MATTHEWS	987,046	0.328644%
J259	CITY OF PARK HILLS	123,772	0.041211%
J319	CITY OF ALEXANDRIA	353,481	0.117694%
J324	CITY OF OAK GROVE	490,514	0.163320%
J356	CITY OF WEST BUECHEL	100,147	0.033345%
J359	CITY OF FORT WRIGHT	836,574	0.278543%
J410	CANNONSBURG VOL FIRE DEPT	34,216	0.011392%
J419	CITY OF COLD SPRING	263,527	0.087743%
J456	CITY OF SHIVELY	1,831,605	0.609847%
J510	CITY OF CATLETTSBURG	253,385	0.084367%
J619	CITY OF FORT THOMAS	1,792,792	0.596924%
J719	CITY OF SOUTHGATE	94,542	0.031478%

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	2023 Proportionate Share
(1)	(2)	(3)	(4)
V112	TRIMBLE CO FISCAL COURT	44,353	0.014768%
V113	UNION COUNTY FISCAL COURT	94,757	0.031550%
V115	WASHINGTON CO FIS COURT	142,174	0.047338%
V119	CITY OF HIGHLAND HEIGHTS	289,315	0.096330%
V120	WOODFORD CO FISCAL COURT	459,365	0.152949%
V159	CITY OF ERLANGER	2,164,939	0.720833%
V171	CITY OF ADAIRVILLE	17,234	0.005738%
V196	CITY OF BUTLER	23,263	0.007746%
V197	CITY OF HAZARD	32,613	0.010859%
V205	BARREN/METCALFE CO AMB SR	928,484	0.309146%
V298	CITY OF PIKEVILLE	360,914	0.120169%
V330	CITY OF OWENSBORO	5,918,280	1.970536%
V347	CITY OF RADCLIFF	1,443,294	0.480556%
V359	CITY OF ELSMERE	421,610	0.140378%
V376	CITY OF BERA	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 Pension Authority
Schedule B - Schedule Of Pension Amounts by Employer
Fiscal Year Ended June 30, 2023

County Employees Retirement System (Hazardous)

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

Table with 24 columns: Participating Employer Code, Participating Employer Name, Net Pension Liability as of June 30, 2023 (Discount Rate 6.50%, 5.50%, 7.50%), Pension Expense (Proportionate Share of Aggregate Plan Pension Expense, Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions, Gross Employer Pension Expense, Net Employer Pension Expense), Outstanding Balance of Deferred Outflows of Resources (Liability Experience, Investment Experience, Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions, Total Deferred Outflows of Resources), Outstanding Balance of Deferred Inflows of Resources (Assumption Experience, Investment Experience, Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions, Total Deferred Inflows of Resources), and Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2024-2027.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

Participating Employer Code		Net Pension Liabilities 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 Deferred Period Ending June 30,				
		Discount Rate 6.50%	Discount Rate 5.50%	Discount Rate 7.50%	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Aggregate Plan Pension Expense	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027		
(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(13)	(14)	(16)	(17)	(18)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)			
K041	CITY OF WILLIAMSTOWN	1,748,893	2,308,395	1,373,585	145,983	(11,249)	134,734	134,734	79,952	155,746	49,138	284,858	126,584	173,290	178,099	487,973	(36,953)	(83,257)	(33,166)	(29,762)			
K043	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)	(23,430)	(58,689)			
K049	CITY OF CYNTHIANA	5,412,859	6,835,026	4,251,211	451,821	(47,664)	(27,843)	(27,843)	207,254	482,036	2,334	732,824	1,160,298	2,119,364	(538,709)	(538,098)	(207,634)	(103,099)					
K065	CITY OF BEATTYVILLE	1,008,341	1,272,272	791,953	84,108	29,144	113,312	113,312	46,097	89,797	92,529	228,423	78,749	99,912	12,487	191,118	37,380	5,001	6,593	(11,669)			
K071	CITY OF RUSSELLVILLE	6,352,750	8,021,863	4,979,843	530,275	(159,295)	370,980	370,980	290,422	565,737	858,159	1,506,110	496,132	629,467	262,341	1,387,960	(203,037)	(247,667)	(4,563)	(6,534)			
K076	CITY OF LEBANON	3,011,995	3,803,236	2,365,548	251,408	(400,158)	211,250	211,250	137,691	286,221	46,275	452,187	235,220	298,436	267,826	801,842	(89,132)	(159,100)	(52,085)	(46,999)			
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	425,797	161,011	204,283	17,583	382,877	38,821	(4,673)	13,749	(24,976)			
K099	CITY OF ST ANTON	1,431,040	1,807,030	1,123,942	119,451	(51,303)	68,148	68,148	65,421	127,440	57,463	259,324	111,790	141,796	457,961	711,517	(109,093)	(168,224)	(138,085)	(47,790)			
K103	CITY OF MOREHEAD	5,004,961	6,319,958	3,930,907	417,773	103,968	521,741	521,741	228,806	445,711	605,631	1,280,148	300,873	495,920	132,193	1,018,966	61,100	17,392	190,084	(16,333)			
K105	CITY OF GEORGETOWN	29,420,317	37,150,172	23,106,779	2,455,764	(609,470)	3,065,234	3,065,234	1,344,976	2,619,991	2,040,695	6,005,662	2,297,643	2,915,132	128,043	5,340,818	586,667	15,747	339,616	(337,187)			
K106	CITY OF SHILLYVILLE	12,922,524	16,317,771	10,149,378	1,078,665	(545,956)	1,624,561	1,624,561	900,765	1,150,800	1,218,886	2,960,451	1,092,212	1,280,437	234,154	2,523,803	255,152	71,447	238,355	(128,307)			
K108	CITY OF TAYLORSVILLE	573,888	724,671	480,733	47,905	(16,531)	31,372	31,372	26,236	51,107	51,148	128,491	44,819	56,868	47,945	149,628	(7,614)	(3,188)	(1,573)	(8,252)			
K111	CITY OF CADIZ	1,388,741	1,753,617	1,090,720	115,921	(125,018)	(9,997)	(9,997)	63,488	123,673	39,678	226,839	108,457	137,604	61,727	307,788	(58,999)	(23,021)	15,248	(14,178)			
K114	CITY OF BOWLING GREEN	69,762,996	88,091,929	54,791,691	5,823,202	(504,848)	6,328,050	6,328,050	3,189,260	6,212,625	1,312,175	10,714,000	5,448,259	6,912,475	1,472,731	13,833,465	(447,735)	(1,691,453)	(75,157)	(905,659)			
K115	CITY OF SPRINGFIELD	1,337,302	1,688,663	1,050,320	111,627	(74,380)	37,247	37,247	61,136	119,092	406,806	587,054	104,439	132,507	523,575	760,521	(40,403)	(4,284)	(83,553)	(45,247)			
K120	CITY OF VERSAILLES	11,592,474	14,638,264	9,104,754	967,646	(144,271)	823,373	823,373	529,960	1,032,354	75,959	1,638,273	905,339	1,148,468	298,153	2,322,140	(256,305)	(326,822)	36,747	(137,487)			
K200	CITY OF FERGUSON	10,487	13,243	8,237	875	(7,640)	3,535	3,535	479	934	8,565	9,978	819	1,039	1,858	2,553	2,553	2,402	2,701	464			
K256	JEFFERSONTOWN FIRE DIST	26,493,048	33,453,797	20,807,696	2,211,420	(1,929,942)	3,404,362	3,404,362	1,211,154	2,359,307	1,919,469	5,489,930	2,669,931	2,625,082	435,244	5,129,357	419,990	(351,645)	499,590	(207,363)			
K315	MT WASHINGTON FIRE P DIST	3,476,265	5,020,964	3,122,967	331,906	(83,550)	248,356	248,356	181,779	351,025	175,100	710,981	310,535	393,991	1,088,421	1,688,421	(99,774)	(120,669)	(52,193)	(77,840)			
K356	ST MATTHEWS FIRE DIST.	29,398,021	37,122,018	23,089,268	2,453,903	(2,521,197)	2,975,100	2,975,100	1,343,957	2,610,006	896,607	8,588,570	2,995,901	2,921,923	296,899	6,018,413	(35,173)	(809,587)	72,715	(327,798)			
K414	CITY OF SMITHS GROVE	459,310	579,988	360,743	38,339	59,312	97,651	97,651	20,998	40,903	145,104	207,005	35,871	45,511	105,329	157,841	51,770	44,781	11,839	(6,714)			
K419	ALEXANDRIA FIRE DISTRICT	4,669,045	5,895,783	3,667,078	389,733	(51,676)	338,057	338,057	213,430	415,798	128,863	758,109	364,639	462,635	503,779	1,331,053	(125,911)	(258,842)	(109,841)	(78,350)			
K559	CITY OF TAYLOR MILL	4,812,011	6,133,119	3,799,864	399,861	(401,015)	98,142	98,142	218,985	428,578	916,399	1,477,864	375,804	476,801	888,279	1,363,870	71,657	(32,997)	30,877	(56,814)			
K659	CITY OF EDGEWOOD	7,126,273	8,998,621	5,994,941	594,842	(390,413)	304,441	304,441	238,734	634,622	53,313	1,013,719	556,542	706,112	826,658	2,088,712	(339,122)	(449,134)	(165,519)	(118,217)			
K719	CENTRAL CAMPBELL CO FIRE	7,028,275	8,874,875	5,520,022	586,662	(294,031)	552,149	552,149	321,341	623,895	279,899	975,098	548,888	696,401	100,133	1,435,622	(120,332)	(222,823)	(24,242)	(92,945)			
K749	LAKESIDE FIRE & POLICE	3,397,740	4,260,948	2,665,667	283,451	(191,262)	392,213	392,213	302,563	515,331	302,563	645,542	265,244	336,667	438,962	784,962	(25,360)	(45,789)	(52,962)	(45,256)			
K856	HIGHVIEW FIRE DISTRICT	6,733,176	8,502,242	5,288,251	562,030	(768,489)	1,330,889	1,330,889	307,813	599,615	934,670	1,842,098	525,842	667,161	71,347	1,264,350	547,716	83,049	29,498	(82,515)			
K859	CITY OF FORT MITCHELL	7,995,719	10,096,504	6,279,855	667,416	(192,119)	475,297	475,297	365,532	712,049	8,028	1,085,609	624,443	792,261	342,004	1,758,708	(286,501)	(299,728)	9,283	(96,152)			
L001	ADAR CO AMBLANCE SER	2,821,722	3,563,097	2,166,196	235,534	(28,244)	263,778	263,778	128,998	251,285	222,008	602,291	220,368	279,592	363,965	863,925	(20,554)	(98,947)	(84,429)	(57,404)			
L005	CITY OF GILGOW	13,835,267	17,479,327	10,866,248	1,154,853	(1,239,743)	915,110	915,110	623,083	1,091,665	2,750,220	1,690,495	1,898,838	4,369,393	1,898,838	(44,274)	(84,206)	(29,897)	(41,274)	(28,548)			
L009	CITY OF PARIS	4,703,068	5,938,745	3,693,799	392,573	(320,615)	237,361	237,361	215,005	418,286	109,848	743,679	367,296	466,007	122,756	956,059	(97,856)	(83,073)	24,268	(55,720)			
L015	CITY OF MT WASHINGTON	6,239,034	7,878,270	4,900,151	520,783	(113,250)	634,033	634,033	285,223	555,610	493,037	1,335,870	487,251	618,199	75,486	1,180,936	66,647	(30,309)	166,081	(39,485)			
L025	CITY OF WARSAW	21,711,701	26,876,943	17,837,818	1,895,788	(1,009,960)	1,785,798	1,785,798	1,038,286	2,022,563	1,610,814	4,671,643	1,773,719	2,250,044	1,059,881	2,450,000	(163,867)	(322,321)	512,291	(152,545)			
L031	EDMONSON CO AMBLANCE DIS	696,096	878,987	546,715	58,104	(150,520)	(92,416)	(92,416)	31,823	61,990	1,233	96,126	54,363	68,973	416,709	500,045	(160,224)	(172,136)	(88,432)	(23,128)			
L035	CITY OF FLEMINGSBURG	877,507	1,108,062	689,196	73,247	(93,664)	(20,417)	(20,417)	40,116	78,145	2,301	120,562	68,531	86,948	72,054	427,556	(106,243)	(111,691)	(65,075)	(23,984)			
L039	CITY OF WARSAW	808,490	1,020,912	634,990	67,486	(175,384)	242,870	242,870	36,961	71,999	226,891	335,851	83,141	80,110	110,072	253,305	116,461	8,375	(25,449)	(16,842)			
L444	GREEN CO AMBLANCE SVC	1,057,731	1,335,638	830,744	88,291	(92,794)	(4,493)	(4,493)	48,355	94,195	11,335	153,885	82,606	104,806	158,325	115,447	(12,136)	(16,340)	(70,020)	(28,665)			
L500	CITY OF MUNFORDVILLE	717,609	906,153	563,612	59,900	(47,388)	107,288	107,288	32,806	63,909	89,405	186,117	56,043	71,105	30,627	157,175	24,927	8,880	5,202	(9,766)			
L052	CITY OF EMINENCE	1,683,463	2,125,773	1,322,195	140,521	(64,410)	204,931	204,931	76,961	149,916	180,497	407,377	131,474	166,807	4,922	303,203	54,880	35,504	31,674	(17,884)			
L067	CITY OF NICHOLASVILLE	29,571,290	37,240,812	23,225,554	2,468,366	(2,468,366)	513,462	2,981,828	2,981,828	1,351,878	2,683,436	1,213,836	2,599,159	2,599,022	2,599,022	4,605,861	5,645,366	(8,720)	(368,258)	(58,263)			
L061	CITY OF BARBOURVILLE	887,233	1,082,461	673,273	71,555	(80,357)	(8,802)	(8,802)	39,189	79,340	10,347	125,876	66,947	84,940	202,511	354,398	(71,969)	(81,097)	(51,984)	(62,471)			
L072	CITY OF DRYDEN	784,577	990,716	616,208	65,490	(75,468)	(9,978)	(9,978)	35,868	69,780	51,048	156,786	61,273										

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 6.50%		Discount Rate 5.50%		Discount Rate 7.50%		Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportionate Difference Between Employer Contrib. & Plan Contributions	Gross Employer Pension Expense	Net Employer Pension Expense	Liability	Investment Experience	Total Deferred	Assumption Changes	Investment Experience	Total Deferred	2024	2025	2026	2027						
		(6)	(7)	(8)	(9)	(10)	(11)															(12)	(13)	(14)	(15)	(16)	(17)
P116	CITY OF MONTICELLO	1,227,595	2,181,501	1,356,857	144,205	(144,773)	(568)	(568)	78,979	153,849	118,150	350,978	134,920	171,860	266,403	572,503	(125,615)	(103,231)	21,168	(11,848)							
R015	CITY OF SHEPHERDSTOWN	19,818,158	25,025,155	15,565,224	1,654,255	956,459	2,610,714	2,610,714	906,005	1,764,883	1,382,322	4,052,210	1,547,741	1,630,696	3,511,437												
R017	CITY OF PRINCETON	2,560,484	3,233,222	2,011,009	213,728	(172,924)	40,804	40,804	17,505	228,021	209,548	554,224	199,966	253,707	356,098	809,771	(178,142)	(119,033)	57,257	(15,207)							
R041	CITY OF RUSSELL	3,694,726	4,664,674	2,902,446	308,275	(164,188)	144,287	144,287	168,908	329,029	101,869	599,306	238,548	366,094	410,233	1,064,875	(238,907)	(221,739)	11,592	(26,386)							
R057	CITY OF WILMORE	1,653,751	2,088,258	1,298,861	138,447	(108,441)	29,601	29,601	110,341	147,273	5,362	228,625	13,377	163,863	311,924	604,940	(127,204)	(153,909)	64,322	(31,267)							
R104	CITY OF RUSSELL SPRINGS	1,946,830	2,458,338	1,529,045	162,505	(63,081)	99,424	99,424	89,001	173,733	185,683	448,057	152,042	192,903	152,007	496,952	(67,365)	(34,116)	62,348	(9,763)							
R105	CITY OF STAMFORD GROUND	252,719	319,118	198,486	21,095	(4,830)	25,925	25,925	11,553	22,506	59,575	170,545	19,737	25,041	54,801	99,579	(61,791)	(97,920)	44,333	(41,139)							
FS09	INDEPENDENCE FIRE DIST	10,922,529	13,792,390	8,578,578	911,722	(238,832)	673,290	673,290	409,333	972,693	230,519	1,702,545	853,018	1,082,266	906,521	2,531,805	(221,522)	(613,279)	(47,807)	(136,662)							
V001	ADAIR COUNTY FISCAL COURT	1,822,358	2,301,162	1,431,284	152,115	(72,792)	79,323	79,323	83,311	162,288	32,516	278,115	14,221	180,570	173,110	496,001	(89,518)	(108,557)	(1,017)	(18,793)							
V002	ALLEN COUNTY FISCAL COURT	3,324,545	4,198,031	2,611,104	277,505	(185,004)	559,678	559,678	251,398	520,663	180,389	626,437	259,637	329,415	589,025												
V003	ANDERSON CO FISCAL COURT	2,412,745	3,048,667	1,894,975	211,399	(133,413)	167,983	167,983	110,301	214,864	54,058	379,223	198,429	239,609	362,528												
V005	BARREN CO FISCAL CT	6,094,450	7,695,698	4,786,594	508,714	(401,440)	107,274	107,274	278,613	542,734	95,304	916,651	475,599	603,873	1,237,684	2,317,516	(535,001)	(500,995)	(236,465)	(128,802)							
V007	BELL CO FISCAL CT	1,274,917	1,609,888	1,001,323	106,420	(50,810)	55,610	55,610	58,284	113,536	23,967	195,787	99,567	126,326	225,701	451,594	(101,343)	(100,825)	(29,262)	(21,320)							
V008	BOONE CO FISCAL CT	11,613,745	14,665,126	9,121,640	969,419	(118,548)	1,087,967	1,087,967	530,933	1,034,248	1,211,107	2,776,288	907,800	1,150,756	3,183,258	2,376,684	59,798	(12,790)	400,798	(51,172)							
V009	BOURBON CO FISCAL COURT	1,542,707	1,948,035	1,211,645	152,740	(24,140)	128,772	128,772	70,526	137,384	40,115	248,025	120,481	152,860	69,208	342,789	(101,119)	(156,452)	(61,153)	(418,958)							
V011	BOYLE COUNTY FISCAL COURT	9,562,905	12,075,450	7,510,726	1,788,232	(446,842)	1,245,074	1,245,074	473,177	851,613	1,298,971	2,587,761	746,836	947,547	1,288,399	1,812,782	364,008	284,361	223,923	(97,313)							
V012	BRACKEN CO FISCAL CT	645,223	814,748	506,760	53,858	(19,901)	33,957	33,957	21,549	47,460	173,420	260,377	50,390	63,932	120,302	234,624	(20,042)	(6,516)	47,902	4,409							
V013	BREATHITT CO FISCAL COURT	39,245	58,236	37,028	39,345	(19,524)	19,811	19,811	21,549	47,460	173,420	260,377	50,390	63,932	120,302	234,624	(20,042)	(6,516)	47,902	4,409							
V014	BRECKENRIDGE CO FISCAL CT	1,864,011	2,353,758	1,463,938	155,992	(53,912)	209,504	209,504	209,504	395,215	165,997	219,900	470,402	145,574	184,697	363,466	27,901	(4,074)	68,009	(6,952)							
V017	CADWELL CO FISCAL COURT	691,971	873,778	543,475	57,760	(28,816)	(231,853)	(231,853)	31,634	61,623	32,532	52,689	54,041	68,564	878,720	1,001,253	(294,584)	(272,763)	(247,149)	(63,770)							
V019	CAMPBELL CO FISCAL CT	9,251,549	12,023,228	7,478,245	984,037	(91,757)	703,023	703,023	435,266	847,930	35,471	1,318,687	743,606	943,449	409,629	2,179,684	(244,677)	(415,103)	(72,744)	(128,504)							
V023	CASBY CO FISCAL COURT	1,174,093	1,483,073	922,449	90,403	(21,908)	68,495	68,495	53,093	60,585	104,591	240,058	91,725	117,732	109,713	317,813	(54,270)	(25,901)	68,009	(10,084)							
V025	CLARK COUNTY FISCAL COURT	8,368,462	10,567,181	6,574,608	698,530	(103,880)	594,650	594,650	382,572	745,243	52,689	1,180,504	653,553	829,195	1,313,731	1,796,479	(168,663)	(298,377)	(39,361)	(109,613)							
V030	DAVENS CO FISCAL COURT	17,352,518	21,911,696	13,628,705	1,448,444	(257,972)	1,190,472	1,190,472	792,286	1,548,308	2,338,594	1,355,182	1,719,386	604,642	3,679,210	(434,108)	(265,623)	(56,004)	(224,841)								
V031	ELLIOTT CO FISCAL CT	121,307	798,286	492,646	52,816	(14,303)	194,269	194,269	14,464	28,826	54,246	172,470	25,744	40,815	62,496	119,307	(26,286)	6,091	36,496	(7,789)							
V035	FLEMING CO FISCAL COURT	1,154,813	1,458,227	906,992	96,934	(55,570)	40,824	40,824	52,793	102,840	25,535	181,168	90,188	114,425	126,565	331,178	(62,885)	(53,911)	(15,129)	(18,285)							
V037	FRANKLIN CO FISCAL COURT	19,087,770	24,102,866	14,991,575	1,593,289	(223,215)	1,616,524	1,616,524	872,615	1,699,839	249,871	2,822,325	1,490,700	1,891,325	362,641	3,744,666	(176,705)	(483,212)	(15,747)	(240,778)							
V040	GARLAND COUNTY FISCAL COURT	3,981,522	5,022,622	3,127,096	322,344	(99,889)	422,233	422,233	182,019	354,570	219,063	755,625	310,945	394,512	451,151	750,608	(68,245)	(30,661)	10,058	(48,598)							
V041	GRAYSON CO FISCAL COURT	6,154,166	7,771,103	4,833,935	513,099	(109,735)	(83,606)	(83,606)	281,343	548,652	829,295	480,623	609,790	2,250,506	3,346,919	442,270	(101,646)	(88,914)	(425,279)	(155,684)							
V047	HARDIN CO FISCAL COURT	22,430,539	28,323,910	17,616,993	1,872,315	(706,576)	2,579,071	2,579,071	1,025,432	1,979,525	3,998,058	7,021,015	1,751,761	2,222,545	522,104	1,948,827	522,104	195,827	1,177,475	9,274							
V049	HARRISON CO FISCAL COURT	1,325,413	1,673,650	1,040,982	110,634	(191,572)	(80,938)	(80,938)	60,592	118,033	11,623	176,625	103,511	131,329	252,485	527,325	(153,808)	(132,933)	(15,430)	(16,438)							
V052	HENRY CO FISCAL COURT	1,181,071	1,491,284	927,616	98,586	(41,237)	147,384	147,384	57,309	57,309	103,179	193,605	92,238	117,027	122,812	252,447	(21,881)	(22,619)	295	(15,137)							
V054	HOPKINS CO FISCAL COURT	6,645,638	8,391,705	5,219,498	554,723	(201,095)	353,628	353,628	303,811	591,819	895,630	1,514,107	519,005	658,488	373,944	1,551,437	(259,414)	(287,823)	(23,777)	(84,791)							
V057	JESSAMINE CO FISCAL COURT	17,025,202	21,498,382	13,371,630	1,421,123	(776,920)	2,198,043	2,198,043	778,323	1,516,159	2,449,723	4,744,205	1,329,620	1,686,954	245,380	3,261,954	583,979	435,798	578,061	(115,888)							
V060	KNOX CO FISCAL CT	796,790	1,006,137	625,800	66,509	(34,170)	32,339	32,339	36,426	70,957	83,205	190,408	62,227	78,950	78,762	219,939	(62,901)	(27,753)	23,129	(3,514)							
V062	LARUE CO FISCAL COURT	923,715	1,166,411	725,688	77,104	(49,628)	27,472	27,472	42,280	67,743	77,493	201,981	127,440	91,527	291,077	344,665	(64,509)	(12,770)	21,739	(5,557)							
V063	LAUREL COUNTY FISCAL COURT	652,583	824,042	512,540	54,472	(241,462)	(187,170)	(187,170)	29,833	58,115	-	87,948	50,965	64,662	583,535	699,180	(238,611)	(226,120)	(118,460)	(28,055)							
V067	LETICHER CO FISCAL COURT	1,086,066	1,371,417	852,908	90,656	(210,472)	(119,816)	(119,816)	49,650	96,718	146,368	84,819	107,614	422,035	614,468	(188,409)	(175,336)	(78,336)	(23,958)								
V070	LIVINGSTON CO FISCAL CT	1,616,333	2,041,006	1,269,772	134,918	(65,221)	200,139	200,139	73,092	143,941	337,055	554,888	126,231	160,155	449,521	488,512	(28,757)	(11,455)	85,218	2,854							
V072	LYON COUNTY FISCAL COURT	1,514,166	1,932,977	1,208,799	151,099	(83,023)	68,076	68,076	88,221	54,975	57,672	149,868	88,221	61,168	109,450	218,829	(17,308)	(24,443)	(23,299)	(12,911)							
V073	MC CRACKEN CO FISCAL COURT	19,361,356	24,448,333	15,206,450	1,616,125	(206,654)	1,822,779	1,822,779	885,122	1,724,203	395,185	3,151,016	1,512,066	1,918,433	99,967	3,350,466	(36,502)	(345,464)	85,895	(230,805)							
V076	MADISON CO FISCAL CT	4,257,780	5,376,425	3,344,064	355,402	(152,724)	508,126	508,126	194,647	379,169	372,874	946,690	332,818	421,882	101,792	856,192	48,163	(42,467)	111,086	(26,284)							
V078	MADISON CO FISCAL COURT	1,986,084	2,507,905	1,559,574	165,782	(90,352)	256,314	256,314	90,796	176,868	183,992	451,056	155,107	186,972	394,262	486,994	66,994	7,675	7,929	(25,795)							
V079	MARSHALL CO FISCAL COURT	8,190,987	10,343,076	6,433,219	683,716	(436,032)	247,684	247,684	374,458	729,439	1,343	1,105,240	639,693	811,610	1,106,532	2,557,656	(521,955)	(563,828)	(205,146)	(145,846)							
V081	MASON CO FISCAL CT	2,378,102	3,002,922	1,867,767	198,504	(433,311)	155,193	155,193	108,717	211,779	56,363	330,159	185,723	235,636	89,210	510,569	(55,143)	(85,457)	(9,141)	(30,619)							
V083	MEADE CO FISCAL COURT	825,340	1,042,199	648,234	68,893	(10,662)	79,555	79,555	37,731	73,200	93,175	164,406	64,457	81,779	238,518	282,574	(25,557)	(32,194)	(23,532)	(15,823)							
V087	MONTGOMERY CO FISCAL CT	2,594,965	3,276,763	2,038,091	218,506	(152,533)	64,073	64,073	118,631	231,092																	

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

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

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

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

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

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

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

Note 3 - Summary of Significant Accounting Policies (Continued)

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

Similarly, this is a relatively small change for future retirees in the nonhazardous plans. But as the minimum separation period was previously three months in almost every circumstance, GRS assumed that there would be a 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):

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

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

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

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

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

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

Valuation Date	June 30, 2021 for CERS Nonhazardous and CERS Hazardous June 30, 2021 for KERS Nonhazardous and KERS Hazardous
Experience Study	July 1, 2018 to June 30, 2022
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay
Remaining Amortization period	30 years closed period at June 30, 2019 Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases
Payroll Growth Rate	2.0% for CERS Nonhazardous and Hazardous 0.0% for KERS Nonhazardous and Hazardous 20% of the difference between the market value of the assets and the expected actuarial value of assets is recognized
Asset Valuation Method	
Inflation	2.30%
Salary Increase	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05%, varies by service for CERS Hazardous 3.30% to 15.30%, varies by service for KERS Nonhazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.25% for CERS Nonhazardous and Hazardous and KERS Hazardous 5.25% for KERS Nonhazardous Board certified rate is phased into the actuarially determined rate in accordance with
Phase-in Provision	HB 362 enacted in 2018 for CERS Nonhazardous and CERS Hazardous

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

Note 6 - Deferred Inflows and Outflows of Resources

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