

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

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



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

Independent Auditor's Report

Board of Trustees
Kentucky Public Pensions Authority

Opinion

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

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

Basis for Opinion

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



Board of Trustees
Kentucky Public Pensions Authority

Responsibilities of Management for the Schedules

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

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

Auditor's Responsibilities for the Audit of the Schedules

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

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

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

Board of Trustees
Kentucky Public Pensions Authority

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of KPPA as of and for the fiscal year ended June 30, 2023, and our report thereon, dated November 27, 2023, expressed an unmodified opinion on those combining financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2024 on our consideration of KPPA's internal control over the preparation of these schedules and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KPPA's internal control over financial reporting and compliance.

Restriction on Use

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

Respectfully Submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 21, 2024

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

Kentucky Employees Retirement System (Non-Hazardous)

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

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

Notes:

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

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

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

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

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

Kentucky Employees Retirement System (Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Hazardous)

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

Participating Employer Code		Participating Employer Name		Net OPEB Liability as of June 30, 2023						OPEB Expense					Implicit Subsidy	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	Discount Rate	Health Care	Health Care	Deferred Amounts from		Share of Aggregate Plus OPEB Expense	Employer Contrib. & Proportionate Share of Plan Contributions	Cross Employer OPEB Expense	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2024	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between		Total Deferred Inflow of Resources	2024	2025	2026	2027
(1)	(2)	(6) 5.94%	(7) 5.94%	(8) 6.94%	(9) Trend Rate 1%	(10) Trend Rate 1%	Proportionate Share of Aggregate Plus OPEB Expense	Employer Contrib. & Proportionate Share of Plan Contributions									(11)	(12)					(13)	(15)					
1430	EASTERN KY UNIV	(1,277,711)	(957,390)	(1,542,463)	(1,472,542)	(1,039,972)	(243,000)	(17,913)	(260,913)	(260,913)		4,142	21,198	144,311	286,536	-	452,045	1,056,139	171,615	322,394	36,657	1,586,805	(319,286)	(382,750)	(269,575)	(163,148)			
1440	MOREHEAD STATE UNIVERSITY	(344,035)	(257,786)	(415,321)	(396,495)	(280,021)	(65,430)	5,072	(60,358)	(60,358)		1,115	5,708	38,857	77,152	5,328	127,045	284,375	46,209	86,807	2,784	420,175	(78,117)	(100,315)	(71,161)	(43,375)			
1445	MURRAY STATE UNIV	(562,114)	(421,942)	(679,796)	(648,908)	(458,338)	(107,095)	(4,701)	(111,796)	(111,796)		1,825	9,342	62,601	126,282	1,216	200,541	465,863	75,635	142,086	12,676	695,569	(136,653)	(167,645)	(118,704)	(72,118)			
1450	NORTHERN KY UNIVERSITY	(821,195)	(616,821)	(993,768)	(948,720)	(670,027)	(156,559)	(7,257)	(163,816)	(163,816)		2,669	13,657	92,976	184,607	574	291,814	680,443	133,711	207,710	11,604	1,010,324	(199,468)	(242,448)	(172,204)	(104,900)			
1465	WESTERN KENTUCKY UNIV	(995,563)	(745,931)	(1,201,779)	(1,147,302)	(816,274)	(189,329)	(10,385)	(199,714)	(199,714)		3,227	16,516	112,437	223,249	2,813	355,015	822,870	133,711	251,186	27,169	1,234,936	(245,588)	(297,225)	(210,019)	(127,289)			
3801	KENTUCKY STATE UNIVERSITY	(176,652)	(132,366)	(213,256)	(200,589)	(143,763)	(33,586)	(6,686)	(40,082)	(40,082)		573	2,931	19,992	39,616	9,535	72,034	146,019	23,727	44,573	44,573	12,378	226,897	(41,530)	(52,741)	(37,534)	(22,758)		
31040	ATTORNEY GENERALS OFFICE	(1,010,279)	(757,003)	(1,219,617)	(1,164,331)	(822,300)	(192,139)	(8,868)	(201,007)	(201,007)		3,275	16,761	114,106	226,562	834	358,263	835,083	135,695	254,915	27,706	1,253,399	(248,581)	(302,344)	(214,544)	(129,177)			
31095	DEPT MILITARY AFFAIRS	(2,166,595)	(1,618,516)	(2,408,288)	(2,490,052)	(1,758,581)	(410,910)	(22,403)	(433,313)	(433,313)		7,604	35,845	244,028	484,529	-	764,402	1,785,920	290,200	543,164	37,725	2,659,609	(529,959)	(640,709)	(450,300)	(273,640)			
36615	TRAN DEPT OF AVIATION	(186,753)	(139,934)	(224,449)	(215,230)	(152,004)	(55,517)	2,307	(52,708)	(52,708)		605	3,098	21,093	41,283	1,721	69,790	154,367	25,084	47,322	1,308	227,881	(42,023)	(54,570)	(38,405)	(23,306)			
39079	COMMONWEALTH OF TECHNOLOGICAL INSTITUTION	(270,221)	(202,477)	(326,213)	(311,426)	(219,942)	(51,392)	13,977	(37,415)	(37,415)		876	4,483	30,520	60,599	10,471	106,073	223,361	36,295	68,183	3,281	331,120	(55,647)	(78,568)	(56,322)	(34,311)			
39060	DEPT OF FISH & WILDLIFE	(5,934,802)	(4,446,954)	(7,164,542)	(6,839,769)	(4,830,577)	(1,128,794)	(34,168)	(1,162,972)	(1,162,972)		19,239	98,461	670,365	1,300,921	8,001	2,107,688	4,905,631	797,132	1,497,476	110,693	7,103,512	(1,436,164)	(1,762,343)	(1,248,303)	(755,634)			
90665	COMM KY HORSE PARK	(359,767)	(296,574)	(434,314)	(414,626)	(292,872)	(68,422)	138	(68,284)	(68,284)		1,166	5,969	40,634	80,880	1,599	128,882	297,379	48,322	90,777	5,463	441,941	(86,410)	(106,448)	(74,548)	(45,454)			
90670	DEPT OF PARKS	(1,173,328)	(879,176)	(1,416,452)	(1,352,243)	(955,012)	(223,148)	(981)	(224,129)	(224,129)		3,804	19,466	132,221	263,127	6,601	421,283	969,858	157,595	296,056	19,203	1,442,712	(280,035)	(345,813)	(246,177)	(149,403)			
53729	OFF HUMAN RESOURCE MANAGE	(2,400,582)	(1,798,759)	(2,899,002)	(2,766,633)	(1,951,915)	(426,552)	15,942	(440,610)	(440,610)		7,792	39,827	271,133	538,447	26,589	873,896	1,984,290	322,434	605,718	37,312	2,949,674	(538,394)	(704,135)	(504,086)	(307,183)			
54520	JAPS DEPT OF KY STATE POL	(6,902,556)	(5,172,093)	(6,332,823)	(7,955,096)	(5,014,225)	(1,312,756)	35,435	(1,277,321)	(1,277,321)		22,376	114,516	779,607	1,547,947	45,579	2,407,689	5,705,564	922,116	1,743,661	54,142	8,428,483	(1,013,254)	(2,021,779)	(1,436,271)	(609,545)			
54523	JAPS OF JUVENILE JUSTICE	(20,042,451)	(15,017,382)	(24,195,414)	(23,098,617)	(16,313,234)	(3,811,733)	(731,284)	(4,543,037)	(4,543,037)		64,972	332,512	2,263,689	4,494,661	25,156	7,116,018	16,566,831	2,261,998	5,057,136	525,961	24,841,926	(5,893,712)	(4,124,374)	(4,124,374)	(2,316,552)			
54527	JAPS DEPT OF CORRECTIONS	(161,349,218)	(128,899,160)	(194,782,121)	(183,365,494)	(133,227,625)	(30,686,039)	(876,401)	(31,562,440)	(31,562,440)		523,047	2,676,843	18,223,540	36,183,702	151,580	57,235,665	133,369,178	21,671,592	40,711,829	2,201,292	197,953,992	(38,957,799)	(47,656,852)	(33,675,813)	(20,427,963)			
58676	DEPT OF INSURANCE	(285,446)	(213,875)	(344,581)	(328,961)	(232,526)	(54,285)	3,047	(51,238)	(51,238)		925	4,735	22,238	64,011	5,890	106,874	255,938	38,338	72,022	10,601	356,899	(69,540)	(84,924)	(56,356)	(32,530)			
58680	DEPT OF ALCOHOL & BEVERA	(1,739,073)	(1,303,090)	(2,099,424)	(2,004,255)	(1,415,491)	(330,744)	(15,772)	(346,516)	(346,516)		5,638	28,852	196,419	390,000	4,918	620,189	1,437,496	233,583	438,805	28,968	2,138,852	(420,451)	(512,485)	(364,929)	(220,798)			
TOTAL		\$ (207,995,371)	\$ (155,851,102)	\$ (251,093,623)	\$ (239,711,354)	\$ (169,294,434)	\$ (39,587,370)	\$ (1,668,200)	\$ (41,217,570)	\$ (41,217,570)	\$ 674,260	\$ 3,480,720	\$ 23,911,967	\$ 46,444,409	\$ 310,072	\$ 73,897,168	\$ 171,926,208	\$ 27,936,848	\$ 52,481,620	\$ 3,166,442	\$ 255,511,115	\$ (50,509,670)	\$ (61,408,377)	\$ (43,373,456)	\$ (26,322,445)				

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

Table with columns: Participant Employer Code, Participating Employer Name, Net OPEB Liability as of June 30, 2023, OPEB Expense, Deferred Amounts from Changes in Proportionate Share of Aggregate Plan OPEB Expense, Proportionate Share of Aggregate Plan OPEB Expense, Gross Employer OPEB Expense, Net Employer OPEB Expense, Implicit Subsidy Year 6/30/2024, Liability Experience, Assumption Changes, Investment Experience, Change in Proportionate Share of Employer Contributions, Total Deferred Outflow of Resources, Liability Experience, Assumption Changes, Investment Experience, Change in Proportionate Share of Employer Contributions, Total Deferred Inflow of Resources, Recognition of Existing Deferred Outflows (Inflows) of Resources for Prior Measurement Period Ending June 30.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Table with 35 columns: Participating Employer Code, Participating Employer Name, Net OPEB Liabilities as of June 30, 2023 (Discount Rate 5.9%, Health Care Trend Rate % Increase), OPEB Expense (Deferred Amounts from Changes in Proprietorship & Differences Between Employer Contributions & Proprietary Share of Plan Contributions, Gross Employer OPEB Expense, Net OPEB Expense, Implicit Surplus Year Ending 6/30/2024), Outstanding Balance of Deferred Outflows of Resources (Liability Experience, Assumption Changes, Investment Experience, Change in Proportion & Differences Between Employer Contributions & Proprietary Share of Plan Contributions, Total Deferred Outflows of Resources), Outstanding Balance of Deferred Inflows of Resources (Liability Experience, Assumption Changes, Investment Experience, Change in Proportion & Differences Between Employer Contributions & Proprietary 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, 2027 (2024, 2025, 2026, 2027).

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Table with columns for Participating Employer, Net OPEB Liability as of June 30, 2023, OPEB Expense, and Outstanding Balance of Deferred Outflows of Resources. Includes sub-sections for Deferred Amounts from Changes in Proportion and Differences Between Employer and Plan Contributions, and Outstanding Balance of Deferred Inflows of Resources.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Table with columns: Participating Employer Code, Participating Employer Name, Net OPEB Liability as of June 30, 2023, OPEB Expense, and Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2027. The table lists various municipalities and their respective pension obligations and expenses.

The accompanying notes are an integral part of the schedules.

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

City Employees Retirement System (Non-Hazardous)

Table with columns for Participating Employer, Net OPEB Liability as of June 30, 2023, OPEB Expense, and Outstanding Balance of Deferred Outflows of Resources. The table includes 118 rows of data for various employers like Hart Co Solid Waste Svc, Henderson Muni Pwrlight, etc.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Table with columns for Participating Employer Code, Description, Net OPEB Liability as of June 30, 2023 (Discount Rate 4.00%, Health Care Plan 1.00%, Health Care Plan 1.00%), OPEB Expense (Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions, Gross Employer OPEB Expense, Net Employer OPEB Expense, Implicit Surplus Year Ending 6/30/2024), Outstanding Balance of Deferred Outflows of Resources (Liability Experience, Assumption Changes, Investment Experience, Change in Proportion & Employer Contrib. & Proportionate Share of Plan Contributions), Total Deferred Outflows of Resources, and Recognition of Deferred Outflows (Inflows) of Resources for Prior Measurement Period Ending June 30.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net OPEB Liability as of June 30, 2023										OPEB Expense					Implicit Subsidy Year Ending 6/30/2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30				
		Discount Rate 5.92%	Discount Rate Less 1.00% 4.92%	Discount Rate Plus 1.00% 6.92%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Net Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability Experience		Assumption Changes	Investment Experience	Change in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
W083	Menfee County Attorney	(2,279)	4,278	(7,770)	(7,306)	3,895	(4,385)	(628)	(5,013)	(5,013)	745	1,589	4,486	4,266	1,297	11,638	32,366	3,251	4,795	2,488	42,775	(8,008)	(9,541)	(7,521)	(6,607)							
W084	Mercer County Attorney	(5,861)	10,999	(19,979)	(18,785)	10,015	(11,273)	(3,340)	(14,613)	(14,613)	1,914	4,086	11,534	10,969	2,550	29,139	83,219	8,038	12,329	5,308	108,894	(21,945)	(24,000)	(18,340)	(15,470)							
W085	Metcalf County Attorney	(4,888)	7,672	(13,936)	(13,103)	6,986	(7,864)	(3,033)	(10,897)	(10,897)	1,336	2,850	8,045	7,651	297	18,843	58,848	5,607	8,800	8,324	83,578	(16,063)	(19,001)	(14,646)	(12,898)							
W087	Montgomery Co Attorney	(1,500)	2,910	(5,283)	(4,970)	2,650	(2,982)	(1,494)	(4,494)	(4,494)	506	1,081	3,051	2,902	12,572	19,606	22,015	2,126	3,262	1,642	29,045	(2,962)	(3,399)	(1,672)	(1,465)							
W090	Nelson County Attorney	(12,689)	23,718	(43,083)	(40,599)	21,598	(24,310)	(5,374)	(29,684)	(29,684)	4,128	8,811	24,872	23,653	1,219	57,336	179,456	17,331	26,586	11,421	234,796	(46,106)	(53,929)	(41,711)	(35,713)							
W091	Nicholas County Attorney	(2,313)	4,340	(7,383)	(7,412)	3,952	(4,448)	(2,659)	(1,989)	(1,989)	755	1,612	4,551	4,328	225	16,025	32,837	3,172	4,865	13,991	54,765	(13,808)	(11,769)	(7,118)	(6,645)							
W092	Ohio County Attorney	(304)	570	(1,035)	(974)	519	(584)	(18,013)	(18,597)	(18,597)	99	212	598	568	316	1,147	2,525	4,313	417	639	30,477	(16,965)	(14,714)	(1,035)	(607)							
W095	Owsley County Attorney	(2,539)	4,407	(8,006)	(7,527)	4,013	(4,517)	(2,996)	(7,513)	(7,513)	767	1,637	4,622	4,395	227	11,181	31,347	3,221	4,940	10,424	51,932	(10,533)	(12,380)	(9,584)	(7,984)							
W096	Pendergon County Attorney	(1,176)	2,208	(4,010)	(3,770)	2,010	(2,263)	(8,593)	(10,856)	(10,856)	384	820	2,315	2,201	113	3,296	8,622	16,703	1,613	2,474	42,036	(12,302)	(15,030)	(14,006)	(12,205)							
W097	Perry County Attorney	(13,270)	24,902	(45,234)	(42,511)	22,676	(25,524)	(1,140)	(24,384)	(24,384)	4,334	9,251	26,114	24,834	1,280	68,364	188,415	18,199	27,913	13,496	248,021	(46,325)	(53,583)	(43,409)	(36,143)							
W098	Pike County Attorney	(26,427)	49,612	(96,139)	(84,758)	45,177	(90,551)	(26,900)	(77,457)	(77,457)	8,688	18,431	52,026	49,476	2,550	18,213	58,146	378,379	38,257	55,611	62,303	226,208	(114,790)	(124,015)	(84,236)	(68,844)						
W099	Powell County Attorney	(6,146)	11,478	(20,850)	(19,668)	10,652	(11,765)	(2,423)	(14,387)	(14,387)	1,998	4,264	12,037	11,447	690	4,168	86,846	8,388	12,866	5,530	113,630	(22,059)	(25,519)	(19,059)	(17,479)							
W103	Rowan County Attorney	(3,630)	6,812	(12,373)	(11,634)	6,203	(6,982)	(9,860)	(2,878)	(2,878)	1,186	2,551	7,143	6,793	22,996	39,463	51,539	4,978	7,635	108	64,260	(2,081)	(7,201)	(7,539)	(7,976)							
W104	Russell County Attorney	(6,691)	12,556	(22,807)	(21,445)	11,423	(12,870)	(4,664)	(16,295)	(16,295)	2,185	4,664	13,167	12,521	645	31,017	95,001	9,176	14,074	6,637	127,888	(24,877)	(29,955)	(23,117)	(18,952)							
W106	SHELBY COUNTY ATTORNEY	(1,374)	2,578	(4,683)	(4,403)	2,348	(2,642)	(5,553)	(7,995)	(7,995)	449	958	2,703	2,571	133	263	6,495	19,906	1,884	2,890	17,819	(9,455)	(10,002)	(8,767)	(7,381)							
W107	SIMPSON COUNTY ATTORNEY	(1,969)	3,695	(6,711)	(6,310)	3,364	(3,787)	(3,92)	(3,95)	(3,95)	643	1,373	3,875	3,685	198	9,873	18,806	27,955	2,700	4,142	4,800	(9,044)	(4,438)	(7,180)	(6,130)							
W109	Taylor County Attorney	(8,773)	16,463	(29,965)	(28,118)	14,991	(16,874)	(3,787)	(13,107)	(13,107)	2,865	6,116	17,264	16,418	848	20,563	124,564	12,031	18,454	2,703	157,752	(24,724)	(28,929)	(22,793)	(19,464)							
W113	UNION COUNTY ATTORNEY	(57)	106	(193)	(181)	97	(109)	(1,569)	(1,569)	(1,569)	18	39	111	106	34	1,191	144	804	78	119	6,738	(719)	(1,594)	(1,528)	(1,611)	(1,509)						
W114	WARREN CO ATTORNEY SIPP	(29,301)	54,991	(99,889)	(95,922)	50,075	(56,365)	(8,480)	(64,845)	(64,845)	9,571	20,429	57,667	54,840	2,829	34,800	167,742	416,077	40,188	61,641	28,904	546,810	(101,677)	(118,229)	(86,702)	(72,479)						
W115	WASHINGTON CO ATTORNEY	(3,113)	5,843	(10,613)	(9,979)	5,320	(5,989)	(2,480)	(8,029)	(8,029)	1,017	2,171	6,127	5,827	534	3,996	18,121	44,207	4,270	6,549	6,614	61,460	(11,995)	(13,443)	(10,624)	(7,857)						
W119	WOLFE COUNTY ATTORNEY	(3,089)	5,721	(10,392)	(9,771)	5,209	(5,864)	(3,563)	(11,427)	(11,427)	996	2,125	5,999	5,705	294	10,212	24,041	43,286	4,181	6,413	11,666	(6,546)	(9,905)	(7,555)	(8,307)							
W120	WOODFORD COUNTY ATTORNEY	(6,637)	12,455	(22,626)	(21,272)	11,341	(12,760)	(8,460)	(21,452)	(21,452)	2,168	4,627	13,061	12,421	646	30,199	84,237	9,102	13,961	18,603	135,903	(29,741)	(33,149)	(24,999)	(18,305)							
X100	OWENSBORO DAVESS CO TOUR	(17,979)	33,740	(61,287)	(57,626)	30,723	(34,583)	(16,546)	(18,037)	(18,037)	5,872	12,534	35,382	33,647	1,737	36,778	118,341	255,284	24,657	37,820	14,833	332,994	(51,425)	(68,211)	(47,332)	(47,285)						
X034	FAYETTE CO ATTORNEY OFF	(67,076)	125,875	(228,648)	(214,989)	114,602	(129,019)	(109,639)	(238,658)	(238,658)	21,909	46,762	132,000	125,529	6,471	304,291	952,406	91,991	141,096	214,461	1,399,954	(319,584)	(329,615)	(250,929)	(199,535)							
X059	KENTON COUNTY ATTORNEY	(41,346)	77,535	(140,840)	(132,426)	70,604	(79,472)	(55,909)	(133,381)	(133,381)	13,495	28,804	81,308	77,322	4,000	49,178	236,612	586,652	56,663	86,919	114,198	844,424	(186,522)	(187,942)	(131,179)	(102,168)						
X105	GROVEWAY WATER & SEWER	(185,511)	348,132	(632,371)	(594,594)	317,010	(356,825)	(43,800)	(133,028)	(133,028)	60,592	129,329	365,072	347,176	17,896	745,219	975,796	2,634,065	254,418	390,229	372,265	3,313,977	(564,498)	(719,676)	(566,834)	(489,173)						
X056	LOU FIREFIGHTERS PENS FUN	(10,015)	18,795	(34,141)	(32,101)	17,115	(19,264)	(1,249)	(18,015)	(18,015)	3,271	6,982	19,710	18,743	939	5,754	51,189	142,208	13,736	21,068	4,757	181,769	(31,061)	(40,829)	(31,880)	(26,803)						
TOTAL		\$ (138,666,092)	\$ 259,099,308	\$ (579,643,916)	\$ (442,527,812)	\$ 238,935,140	\$ (265,570,418)	\$ (8,511,407)	\$ (274,081,825)	\$ (274,081,825)	\$ 45,095,973	\$ 96,253,383	\$ 271,708,634	\$ 258,386,412	\$ 113,905,410	\$ 746,332,839	\$ 1,968,409,152	\$ 189,951,568	\$ 296,425,135	\$ 138,146,547	\$ 2,579,336,402	\$ (455,339,471)	\$ (662,389,434)	\$ (433,312,384)	\$ (378,962,274)							

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

Table with columns for Participating Employer Code, Employer Name, Net OPEB Liability as of June 30, 2023 (Discount Rate 5.97%, 4.97%, 6.97%, Health Care Trend Rate % Increase), OPEB Expense (Proportionate Share of Aggregate Plan OPEB Expense, Difference Between Employer's and Employees' Contributions, Gross Employer OPEB Expense, Net Employer OPEB Expense), Impairment Study (YTD 6/30/2024), and Outstanding Balance of Deferred Outflows of Resources (Liability, Assumption Changes, Investment Experience, Change in Proportion & Differences Between Employer's and Employees' Contributions, Total Deferred Outflows of Resources). It also includes a section for Recognition of Rollover 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 OPEB Assets and Liabilities by Employer Fiscal Year Ended June 30, 2023 (Continued)

County Employees Retirement System (Hazardous)

Table with columns for Participating Employer Code, Participating Employer Name, Net OPEB Liability at June 30, 2023, OPEB Expense (Discount Rate, Low Rate, High Rate, Health Care, Implicit Subsidy), and Outstanding Balance of Deferred Outflows of Resources (Liability, Assumption Changes, Investment, Employer Contributions, Total Deferred Outflows). It also includes columns for Outstanding Balance of Deferred Inflows of Resources and Recognition of Existing Deferred Outflows 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 OPEB Amounts By Employer
Fiscal Year Ended June 30, 2023
(Continued)

County Employees Retirement System (Hazardous)

Table with multiple columns: Participating Employer Code, Participating Employer Name, Net OPEB Liability as of June 30, 2023, OPEB Expense, Deferred Amounts from Changes in Proportion & Differences Between Share of Employer Contribution and Net Employee OPEB Expense, and Outstanding Balance of Deferred Outflows of Resources. The table lists 99 participating employers and their respective financial data.

The accompanying notes are an integral part of the schedules.

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

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

Note 1 - Organization

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

The KPPA Board is comprised of elected and appointed representatives from the CERS and KRS boards. The KPPA Board, as of December 6, 2023, is comprised of Keith 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 other post-employment benefits (OPEB) plans that cover all regular full-time members employed in nonhazardous and hazardous positions of any state department, board, agency, county, city, school board, and any additional eligible local agencies electing to participate. The plans provide for health insurance benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

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

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

Note 2 - Relationship to Combining Financial Statements

The accompanying schedules were reconciled to the KPPA's Combining Statement of Changes in Fiduciary Net Position – Insurance Fund in KPPA's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023, with the following difference. The one percent (1%) of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount on the Pension Funds are considered as an OPEB asset. As a result, the reported plan fiduciary net position for the Insurance Fund as of June 30, 2017, includes the 401(h) asset balance.

The components associated with OPEB expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by Governmental Accounting Standards Board (GASB) Statements No. 74 and 75. The net OPEB liability at June 30, 2023, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Note 3 - Summary of Significant Accounting and Reporting Policies

Measurement Focus, Basis of Accounting and Basis of Presentation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Inflation	2.50%
Payroll Growth Rate	2.0% for CERS Nonhazardous and CERS Hazardous 0.0% for KERS Nonhazardous and KERS Hazardous
Salary Increase	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05%, varies by service for CERS Hazardous 3.30% to 15.30%, varies by service for KERS Nonhazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.50%
Health Care trend Rates	
Pre-65	Initial trend starting at 6.80% at January 1, 2025, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years
Post-65	Initial trend starting at 8.50 in 2025, then gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years
Mortality	
Pre-retirement	PUB-2010 General Mortality table, for the Nonhazardous Systems, and the PUB-2010 Public Safety Mortality table for the Hazardous Systems, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010.
Post-retirement (nondisabled)	System-specific mortality table based on mortality experience from 2013-2022. projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023
Post-retirement (disabled)	PUB-2010 Disabled Mortality table, with rates multiplied by 150% for both male and female rates, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year 2010

The CERS Board of Trustees adopted new actuarial assumptions on May 9, 2023. The KRS Board of Trustees adopted new actuarial assumptions on June 5, 2023. These assumptions are documented in the report titled "2022 Actuarial Experiences Study for the Period Ending June 30, 2022". Additionally, the single discount rates used to calculate the total OPEB liability within each plan changed since the prior year. Additional information regarding the single discount rates is provided below. The Total OPEB Liability as of June 30, 2023, is determined using these updated assumptions.

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

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

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

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

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

Similarly, this is a relatively small change for future retirees in the nonhazardous plan. But as the minimum separation period was previously three months in almost every circumstance, GRS assumed that there would be a 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 OPEB liability as of June 30, 2023, for the nonhazardous plan is determined using these updated benefit provisions.

There have been no other plan provision changes that would materially impact the total OPEB liability since June 30, 2022. It is GRS's opinion that these procedures are reasonable and appropriate and comply with applicable requirements under GASB Statement No. 75.

Discount Rate

Single discount rates of 5.93% for CERS Nonhazardous, 5.97% for CERS Hazardous, 5.94% for KERS Nonhazardous and KERS Hazardous systems were used to measure the total OPEB liability as of June 30, 2023. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.50%, and a municipal bond rate of 3.86%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2023. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, each plan's fiduciary net position and future contributions were projected separately and were sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the plan. However, the cost associated with the implicit employer subsidy was not included in the calculation of the plans actuarially determined contributions, and any cost associated with the implicit subsidy will not be paid out of the plan trusts. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the ACFR.

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

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

Discount Rate (Continued)

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

Basis of Accounting

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

Use of Estimates in the Preparation of the Schedules

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

Note 4 - Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Fiduciary Net Position as of June 30, 2023, are presented below (dollars in thousands):

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

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

Note 4 - Reconciliation of Employer Contributions (Continued)

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

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

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

Valuation Date	June 30, 2021
Experience Study	July 1, 2018 to June 30, 2022
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay
Remaining Amortization period	30 years closed period at June 30, 2019 Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases
Payroll Growth Rate	2.0% for CERS Nonhazardous and Hazardous 0.0% for KERS Nonhazardous and Hazardous 20% of the difference between the market value of the assets and the expected actuarial value of assets is recognized
Asset Valuation Method	
Inflation	2.30%
Salary Increase	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05%, varies by service for CERS Hazardous 3.30% to 15.30%, varies by service for KERS Nonhazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.25%
Health Care Trend Rates	
Pre - 65	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post - 65	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.

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

Note 6 - Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources and OPEB Expense included in the Schedule of OPEB Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of OPEB Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net OPEB liability as of June 30, 2023, is based on the June 30, 2022 actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are amortized over a closed five-year period.

**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

Board of Trustees
Kentucky Public Pensions Authority

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

Report on Internal Control Over Financial Reporting

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

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Report On Internal Control Over Financial Reporting
And On Compliance And Other Matters Based On An Audit Of Financial Statements
Performed In Accordance With *Government Auditing Standards*
(Continued)

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Respectfully Submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 21, 2024