

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

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



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

Independent Auditor's Report

Board of Trustees
Kentucky Public Pensions Authority

Opinion

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

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

Basis for Opinion

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



Board of Trustees
Kentucky Public Pensions Authority

Responsibilities of Management for the Schedules

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

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

Responsibilities of Management for the Schedules

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

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

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

Board of Trustees
Kentucky Public Pensions Authority

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

Other Matters

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

Other Reporting Required by Government Auditing Standards

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

Restriction on Use

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

Respectfully Submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 21, 2024

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

Kentucky Employees Retirement System (Non-Hazardous)

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

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

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

Kentucky Employees Retirement Systems (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31030	UNIFIED PROSECUTORIAL SYS	\$ 59,251,276	3.963118%	3.755210%	3.938855%
31035	DEPT OF AGRICULTURE	10,468,528	0.700205%	0.663471%	0.695918%
31040	ATTORNEY GENERALS OFFICE	9,867,381	0.659996%	0.625372%	0.655955%
31045	AUDITOR OF PUBLIC ACCOUNT	7,974,616	0.533395%	0.505413%	0.530130%
31066	REGISTRY OF ELECTION	641,859	0.042932%	0.040680%	0.042669%
31070	GOVERNORS OFFICE	1,890,692	0.126462%	0.119828%	0.125688%
31074	DEPT OF VETERANS AFFAIRS	22,446,164	1.501348%	1.422586%	1.492156%
31076	MILITARY AFFAIRS COMM	69,035	0.004618%	0.004375%	0.004590%
31082	KY INFRASTRUCTURE	868,436	0.058087%	0.055040%	0.057731%
31085	LT GOVERNORS OFFICE	500,789	0.033496%	0.031739%	0.033291%
31094	OFF OF HOMELAND SECURITY	1,016,413	0.067984%	0.064418%	0.067568%
31095	DEPT MILITARY AFFAIRS	16,890,354	1.129739%	1.070472%	1.122823%
31097	OFF OF MINORITY EMPOWERMENT	7,500	0.000502%	0.000475%	0.000499%
31110	OFF OF SECRETARY TO CABIN	33,318	0.002229%	0.002112%	0.002215%
31112	GOV OFF LOCAL DEVELOPMENT	2,476,621	0.165653%	0.156963%	0.164639%
31120	SECRETARY OF STATE	1,788,821	0.119648%	0.113371%	0.118915%
31125	STATE TREASURERS OFFICE	1,607,480	0.107519%	0.101878%	0.106861%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	127,641	0.008538%	0.008090%	0.008486%
31137	KY COMM NETWORK AUTH	832,063	0.055654%	0.052734%	0.055313%
31150	BOARD OF ACCOUNTANCY	213,963	0.014311%	0.013560%	0.014223%
31165	BOARD OF BARBERING	110,280	0.007376%	0.006989%	0.007331%
31179	Off of the KY Brd of Emergency Med Svcs	365,951	0.024477%	0.023193%	0.024327%
31180	BOARD OF DENTISTRY	260,700	0.017437%	0.016523%	0.017330%
31185	BOARD OF ELECTIONS	532,728	0.035632%	0.033763%	0.035414%
31190	BRD OF EMBALMERS/FUN DIR	209,077	0.013984%	0.013251%	0.013898%
31200	BOARD OF EXM ARCHITECTS	156,765	0.010486%	0.009935%	0.010422%
31205	KY LANDSCAPE ARCH REG BD	26,327	0.001761%	0.001669%	0.001750%
31215	BD EXAMINERS OF SOCIAL WK	110,224	0.007372%	0.006986%	0.007327%
31225	BD OF HAIRDRESSERS/CSMTG	732,490	0.048994%	0.046424%	0.048694%
31245	BD OF MEDICAL LICENSURE	853,841	0.057111%	0.054115%	0.056761%
31250	BOARD OF NURSING	3,221,876	0.215500%	0.204195%	0.214181%
31260	BOARD OF OPTOMETRIC EXM	87,055	0.005823%	0.005517%	0.005787%
31263	KY RESPIRATORY CARE BD	113,068	0.007563%	0.007166%	0.007517%
31268	PERSONNEL BOARD	359,938	0.024075%	0.022812%	0.023928%
31270	KY BOARD OF PHARMACY	1,157,919	0.077449%	0.073386%	0.076975%
31275	BD OF PHYSICAL THERAPY	182,842	0.012230%	0.011588%	0.012155%
31290	BD OF PROF ENGINEERS & LA	527,517	0.035284%	0.033433%	0.035068%
31345	SCHOOL FAC CONSTR COMM	148,148	0.009909%	0.009389%	0.009848%
31354	EXECUTIVE BRANCH ETH COMM	277,997	0.018594%	0.017619%	0.018480%
31370	COMMISSION ON HUMAN RIGHT	950,421	0.063570%	0.060236%	0.063181%
31415	KY COUNCIL POSTSEC EDUCAT	2,164,776	0.144795%	0.137199%	0.143909%
31765	OFFICE OF STATE BUD DIREC	1,261,434	0.084373%	0.079947%	0.083856%
35605	TRAN OFF OF THE SECRETARY	3,740,471	0.250188%	0.237062%	0.248656%
35607	TRAN OFFICE OF LEGAL SVC	2,176,133	0.145554%	0.137918%	0.144663%
35609	DIVISION OF FACILITY MANA	1,491,707	0.099775%	0.094541%	0.099164%
35615	TRAN DEPT OF AVIATION	1,277,199	0.085428%	0.080946%	0.084905%

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
53728	DEPT FOR PUBLIC HEALTH	22,264,780	1.489216%	1.411091%	1.480099%
53729	OFF HUMAN RESOURCE MANAGE	16,482,903	1.102486%	1.044649%	1.095736%
53730	SERVE KY	926,484	0.061969%	0.058718%	0.061590%
53736	H&FS DEPT FOR COMM BASE S	207,415,139	13.873300%	13.145495%	13.788365%
53739	HEALTH DATA AND ANALYTICS	36,401	0.002435%	0.002307%	0.002420%
53746	DEPT FOR MEDICAID SERVICE	9,153,423	0.612242%	0.580123%	0.608494%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	5,696,868	0.381044%	0.361054%	0.378711%
54500	J&PS OFF OF SECRETARY	9,242,039	0.618169%	0.585739%	0.614384%
54515	DEPT OF PUBLIC ADVOCACY	30,769,914	2.058096%	1.950127%	2.045496%
54520	J&PS DEPT OF KY STATE POL	35,909,847	2.401889%	2.275884%	2.387184%
54523	J&PS OF JUVENILE JUSTICE	30,447,667	2.036542%	1.929703%	2.024074%
54525	DEPT OF CRIMINAL JUST TRN	7,860,550	0.525766%	0.498184%	0.522547%
54527	J&PS DEPT OF CORRECTIONS	17,612,231	1.178023%	1.116223%	1.170811%
55790	OFFICE OF THE SECRETARY	4,926,600	0.329524%	0.312237%	0.327507%
55793	DEPT PERSONNEL ADMIN	1,939,761	0.129744%	0.122938%	0.128950%
55794	DEPT FOR EMPLOYEE INS	2,486,866	0.166338%	0.157612%	0.165320%
56102	OFFICE OF THE SECRETARY	217,008	0.014515%	0.013753%	0.014426%
56106	DEPT OF WRKPLACE STANDARD	540,636	0.036161%	0.034264%	0.035940%
56107	DEPT OF WORKERS CLAIMS	273,983	0.018326%	0.017364%	0.018214%
56113	KY OSH REVIEW COMMISSION	8,461	0.000566%	0.000536%	0.000562%
56114	WORKERS COMP FUNDING COMM	35,927	0.002403%	0.002277%	0.002388%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	786,263	0.052591%	0.049832%	0.052269%
57123	KY PUBLIC SVC COMMISSION	4,303,616	0.287854%	0.272753%	0.286092%
57126	OFFICE OF THE SECRETARY	2,788,567	0.186518%	0.176733%	0.185376%
57128	DEPT FOR NATURAL RESOURCE	23,730,585	1.587259%	1.503990%	1.577542%
57129	DEPT FOR ENVIRONM PROTECT	32,991,555	2.206694%	2.090929%	2.193184%
57139	OFFICE OF ADMINISTRATIVE SERVICES	4,460,589	0.298354%	0.282702%	0.296527%
57140	KY NATURE PRESERVES	1,063,807	0.071154%	0.067422%	0.070718%
57141	OFFICE OF ENERGY POLICY	321,537	0.021507%	0.020378%	0.021375%
58374	KY HORSE RACING AUTHORITY	2,607,247	0.174390%	0.165241%	0.173322%
58672	OFFICE OF CLAIMS AND APPEALS	519,247	0.034731%	0.032909%	0.034518%
58675	OFFICE OF THE SECRETARY	3,666,529	0.245242%	0.232376%	0.243741%
58676	DEPT OF INSURANCE	3,632,294	0.242952%	0.230206%	0.241465%
58677	OFF OF OCCUP & PROFESSION	1,563,708	0.104591%	0.099104%	0.103951%
58678	KY BOXING & WRESTLING AUT	56,525	0.003781%	0.003582%	0.003758%
58680	DEPT OF ALCOHOL & BEVERA	647,404	0.043303%	0.041031%	0.043038%
58681	DEPT OF CHARITABLE GAMING	1,269,594	0.084919%	0.080464%	0.084399%
58685	DEPT OF FINANCIAL INSTITU	5,805,389	0.388303%	0.367932%	0.385926%
58690	DEPT OF HOUSING & BUILD C	9,966,641	0.666635%	0.631663%	0.662554%
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	\$ 1,165,151,092	77.933030%	73.844603%	77.455910%
1430	EASTERN KY UNIV	\$ 5,209,746	1.270600%	0.330182%	1.160853%
1433	KET FOUNDATION	3,126,777	0.080900%	0.198168%	0.093870%
1435	CHILD WATCH ADVOCACY CTR	328,505	0.003820%	0.020820%	0.005804%
1436	LOTUS	1,066,085	0.005710%	0.067566%	0.012929%

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

Notes:

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

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

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

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

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The results of the present study indicate that the 64-1-1-1-1-1 sequence is the most effective for the synthesis of poly(1,3-butadiene).

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

Kentucky Employees Retirement System (Non-Hazardous)

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023						Pension Expense						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
		Discount Rate 5.25%	Discount Rate 4.25%	Discount Rate 6.25%	Discount Rate Plus 1.00%	Pension Expense	Proportionate Share of Aggregate Plan	Employer Contrib. & Proportionate Share of Employer Contrib.	Gross Employer	Nonemployee Contribution	Pension Expense	Proportionate Share of Nonemployee	Net Employer	Liability	Investment	Change in Proportion & Difference Between Employer Contrib. & Proportionate Share of Outflows	Total Deferred Outflow of Resources	Liability	Assumption	Investment	Change in Proportion & Difference Between Employer Contrib. & Proportionate Share of Total Deferred Inflow of Resources	2024	2025	2026	2027					
		(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)					
31225	BD OF HEDGINGERS-CSMTG	5,998,481	6,884,630	5,261,036	613,093	{(11,686)}	514,227	74,163	101,340	9,312	184,815	72	164,825	95,239	-	407,081	{(233,113)}	{(11,139)}	26,837	{(4,821)}										
31242	DEPT OF MEDICAL LICENSURE	6,992,233	8,046,844	6,126,566	304,281	320,50	624,931	{(13,225)}	488,705	118,128	213,640	84	192,131	111,017	303,232	102,313	{(12,984)}	31,283	{(5,621)}											
31250	BOARD OF NURSING	26,343,773	30,326,099	23,181,000	1,184,000	246,308	1,740,498	{(51,044)}	800,226	445,744	803,700	319	729,500	419,389	1,580,425	{(83,515)}	408,000	104,000	1,040,000	{(21,000)}										
31260	BOARD OF OPTOMETRIC EXAM	712,885	819,387	624,627	31,023	18,669	{(13,889)}	35,803	8,814	12,044	441	21,299	9	19,589	11,319	27,155	{(38,065)}	1,3240	3,189	{(573)}										
31266	KY RESPIRATORY CARE BD	925,999	1,064,339	811,356	40,297	38,078	78,375	{(18,041)}	60,334	11,449	15,644	11	25,444	38,541	-	40,157	{(3,296)}	1,720	4,143	{(743)}										
31268	PERSONNEL BOARD	2,947,602	3,387,988	1,822,697	128,272	127,469	{(57,427)}	4,792	36,443	49,798	1,024	87,265	36	30,804	46,800	124,476	170,385	{(5,474)}	13,188	{(2,370)}										
31270	TRN BOARD OF PHARMACY	9,042,033	10,080,000	8,420,000	1,021,000	29,978	{(10,000)}	74,736	117,306	160,197	118	209,292	115	180,553	124,070	304,166	718,130	{(44,000)}	1,424	{(7,024)}										
31275	BD OF PHYSICAL THERAPY	1,497,341	1,721,038	1,311,964	65,160	142,002	207,162	{(29,172)}	177,990	18,513	25,296	10,464	54,273	18	41,144	23,774	64,936	{(13,377)}	2,781	6,699	{(1,204)}									
31295	BD OF PROF ENGINEERS & LA	4,319,931	4,965,311	3,785,106	187,991	273,933	{(83,602)}	84,163	{(169,765)}	53,410	72,982	-	126,392	52	118,702	211,277	23,930	1,282	{(92,723)}	8,022	{(3,471)}									
31342	SCHOOL FAC CONSTR & MA	1,213,148	1,394,388	1,062,956	52,793	{(48,750)}	4,949	{(23,635)}	19,592	14,999	20,495	15	35,494	13,333	19,261	99,886	{(6,591)}	2,253	5,428	{(976)}										
31343	DEPT OF STATE PLANNING COMM	2,276,000	2,445,601	1,984,000	99,600	{(58,600)}	{(40,624)}	{(49,949)}	28,146	38,660	66,650	20	25,245	36,144	50,500	104,000	{(4,000)}	1,426	10,185	{(2,000)}										
31379	COMMISSION ON HUMAN RIGHT	7,783,458	8,458,858	5,619,516	338,697	215,228	{(151,634)}	123,469	{(18,165)}	131,490	22,277	228,239	94	213,863	123,574	272,296	610,827	{(14,453)}	34,821	{(6,256)}										
31415	KY COUNCIL POSTSEC EDUCAT	17,727,757	20,376,211	15,532,980	771,460	{(1,694,688)}	833,228	{(45,382)}	{(17,610)}	219,179	299,497	518,676	214	487,120	281,467	872,979	1,641,780	{(1,15,248)}	79,313	{(14,249)}										
31765	OFFICE OF STATE DIREC	10,239,192	11,873,720	9,000,000	1,030,000	785,877	{(13,340)}	201,350	{(15,000)}	127,116	1,130	303,262	65	283,846	1,210,510	795,878	{(19,183)}	46,216	{(8,303)}											
35665	TRAN OFFICE OF LEGAL SVC	16,200,514	17,500,438	13,880,000	1,000,000	1,000,000	{(100,000)}	1,000,000	1,000,000	517,092	133,663	900,000	370	800,000	884,338	2,080,438	{(40,000)}	1,250,000	{(6,000)}	1,248,000	{(1,000)}	1,248,000	{(1,000)}	1,248,000	{(1,000)}	1,248,000	{(1,000)}	1,248,000	{(1,000)}	
35667	TRAN OFFICE OF LEGAL SVC	17,820,640	20,482,971	15,614,373	295,332	1,034,854	{(37,191)}	867,663	220,227	301,066	6,498	527,891	215	489,672	282,941	121,377	894,205	{(39,627)}	79,729	{(14,323)}										
35668	DIVISION OF FAMILY MANA	12,215,742	14,040,724	10,703,000	531,933	592,117	{(50,939)}	660	259,794	151,000	151,000	151,000	52,635	881,041	135,362	1,040,276	1,040,276	1,040,276	1,040,276	1,040,276	1,040,276	1,040,276	1,040,276	1,040,276	1,040,276	1,040,276	1,040,276	1,040,276	1,040,276	
35669	TRAN OFFICE OF EDUCATION	10,459,215	12,021,779	9,164,322	455,154	592,117	{(48,721)}	407,241	203,772	84,499	176,200	510,408	126	287,397	166,063	341,150	447,472	447,472	447,472	447,472	447,472	447,472	447,472	447,472	447,472	447,472	447,472	447,472	447,472	447,472
35670	OFFICE OF INFORMAT TECHNO	15,002,608	17,243,937	13,145,253	652,669	1,198,515	{(36,962)}	215,228	185,486	235,458	185,486	185,486	52	184,474	1,241,449	1,241,449	1,241,449	1,241,449	1,241,449	1,241,449	1,241,449	1,241,449	1,241,449	1,241,449	1,241,449	1,241,449	1,241,449	1,241,449	1,241,449	
35681	OFFICE OF AUDITS	18,484,250	21,245,721	16,195,825	804,380	1,361,593	{(1,694,688)}	260,310	227,129	180,277	180,277	180,277	52	180,277	180,277	180,277	180,277	180,277	180,277	180,277	180,277	180,277	180,277	180,277	180,277	180,277	180,277	180,277		
35682	DEPT OF HIGHWAYS	6,295,159	7,232,195	5,213,163	452,100	473,161	{(48,721)}	208,155	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327	120,327		
35683	TRAN DEPT OF HIGHWAYS	1,565,655	1,708,225	1,350,850	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			
35685	TRAN DEPT OF HIGHWAYS	5,402,008	6,209,046	4,713,218	233,079	67,688	{(24,371)}	206,318	208,180	102,055	105,463	66,778	9,213	1,017,000	1,017,000	1,017,000	1,017,000	1,017,000	1,017,000	1,017,000	1,017,000	1,017,000	1,017,000	1,017,000	1,017,000	1,017,000	1,017,000	1,017,000		
35687	TRAN DEPT OF HIGHWAYS	71,757,447	82,479,583	62,878,583	3,123,673	3,123,673	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000			
35688	TRAN DEPT OF HIGHWAYS	7,898,000	9,000,000	7,898,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			
35689	TRAN DEPT OF HIGHWAYS	7,108,521	8,170,506	6,870,500	309,342	309,342	{(58,211)}	273,369	187,887	120,093	120,093	120,093	120,093	120,093	120,093	120,093	120,093	120,093	120,093	120,093	120,093	120,093	120,093	120,093	120,093	120,093				
35690	KY ARTHANS CTR AT BUREA	5,470,000	6,283,337	4,703,662	238,081	466,645	{(158,000)}	1,312,729	2,336,687	466,416	466,416	466,416	466,416	466,416	466,416	466,416	466,416	466,416	466,416	466,416	466,416	466,416	466,416	466,416	466,416	466,416				
35691	DEPT OF TOURISM	9,039,720	10,234,000	9,250,968	59,512	{(20,000)}	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
35692	DEPT OF WORKPLACE STANDARDS	35,657,417	41,249,940	31,242,885	1,551,706	19,526,887	{(665,038)}	201,386,894	40,405	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205	1,605,205				
35693	DEPT OF WORKPLACE STANDARDS	30,927,440	36,510,000	28,927,440	1,000,000	1,000,000	1,000,000</																							

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

Kentucky Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023			Pension Expense			Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,																		
		Discount Rate 5.25%	Discount Rate Less than 5.00%	Discount Rate Plus 100%	Proportional Share of Aggregate Plan Pension Expense	Proportionate Share of Employer Conting. & Proportionate Share of Plan Conting.	Gross Employer Pension Expense	Proportionate Share of Nonemployer Conting. & Net Employer Pension Expense	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027													
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)				
57109	OFFICE OF ADMINISTRATIVE SERVICES	56,426,351	41,985,538	32,005,994	1,589,606	94,651	2,544,257	(11,665)	1,832,592	451,622	617,119	853,547	1,602,288	441	1,003,720	579,967	-	1,584,126	1,927	67,832	163,427	163,427	163,427	163,427	163,427	163,427	163,427	163,427	163,427			
57149	KY NATURE PRESERVES	8,711,157	10,012,029	7,631,031	379,101	53,424	432,925	(169,723)	263,202	107,706	147,175	1,937	256,618	105	239,375	138,315	49,337	427,132	(186,109)	(16,777)	38,975	(7,003)	(7,003)	(7,003)	(7,003)	(7,003)	(7,003)	(7,003)	(7,003)	(7,003)		
57149	OFFICE OF ENERGY POLICY	2,633,128	3,026,596	114,586	(268,432)	(153,840)	(205,146)	32,555	44,485	3,554	80,994	32	72,353	41,807	459,929	574,121	(498,301)	(4,890)	11,781	(2,117)	(2,117)	(2,117)	(2,117)	(2,117)	(2,117)	(2,117)	(2,117)	(2,117)				
58374	KY HORSE RACING AUTHORITY	21,351,064	24,540,826	18,707,716	929,135	(419,687)	509,448	(415,973)	93,475	263,976	360,710	6,585	631,271	258	586,681	338,995	954,212	1,880,146	(1,287,588)	(39,649)	95,524	(17,162)	(17,162)	(17,162)	(17,162)	(17,162)	(17,162)	(17,162)	(17,162)	(17,162)		
58675	OFFICE OF LAND AND APPEALS	3,025,222	34,212,588	18,500,324	61,206	1,930	(580,100)	(532,992)	1,367,472	1,548,314	(405,671)	52,972	71,837	205,425	329,834	51	116,641	67,513	184,405	137,720	(7,896)	19,002	(3,419)	(3,419)	(3,419)	(3,419)	(3,419)	(3,419)	(3,419)	(3,419)	(3,419)	
58675	OFFICE OF THE SECRETARY	29,745,414	34,189,258	26,062,812	2,994,433	(87,218)	467,215	(759,516)	(11,301)	367,760	90,526	-	807,266	359	817,339	472,273	265,891	1,555,862	(739,510)	(55,237)	133,080	(23,999)	(23,999)	(23,999)	(23,999)	(23,999)	(23,999)	(23,999)	(23,999)	(23,999)		
58677	OFF OF OCCUP & PROFESSION	12,805,440	14,718,520	11,220,075	557,255	151,261	710,461	(249,482)	460,979	158,221	216,338	408,123	782,782	155	316,804	203,314	18,218	562,553	197,010	(23,779)	57,291	(10,294)	(10,294)	(10,294)	(10,294)	(10,294)	(10,294)	(10,294)	(10,294)	(10,294)		
58678	KY BOULDER SPRINGS AUT	462,928	322,099	405,624	20,146	50,174	(90,919)	(14,193)	5,724	7,524	-	13,545	6	12,721	7,350	18,246	38,246	(25,540)	(3,419)	2,097	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)			
58861	DEPT OF ALCOHOL & BEVIA	5,301,174	6,693,573	4,426,970	42,002	45,002	47,002	(10,000)	1,000,000	457,448	99,550	151,177	166,000	126	285,684	165,073	78,731	(240,040)	(19,307)	46,315	(8,357)	(8,357)	(8,357)	(8,357)	(8,357)	(8,357)	(8,357)	(8,357)	(8,357)			
58861	DEPT OF CHARITABLE GAMING	10,396,882	11,050,134	9,109,706	452,442	195,203	647,645	(202,558)	445,087	128,543	175,647	423,535	308,425	126	161,000	84,177	53,745	53,605	176,730	23,720	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218		
58861	DEPT OF FINANCIAL INSTITUT	47,541,170	54,643,627	41,655,382	2,006,852	(1,181,114)	887,738	(928,222)	(38,484)	587,780	80,172	574	1,391,526	574	1,306,828	574	1,490,834	3,552,556	(2,247,232)	(8,283)	212,698	(38,214)	(38,214)	(38,214)	(38,214)	(38,214)	(38,214)	(38,214)	(38,214)	(38,214)		
58861	DEPT OF HUMAN RESOURC	8,618,218	9,313,648	71,513,895	3,531,000	90,948	3,000,000	(1,598,000)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000			
58861	DEPT OF JUSTICE & PROSEC	6,074,447	7,755,494	5,000	1,982	31,513	31,513	31,513	31,513	8,436	8,436	4,597	4,597	4,597	4,597	4,597	4,597	4,597	4,597	4,597	4,597	4,597	4,597	4,597	4,597	4,597	4,597	4,597				
01442	BEDFORD COUNTY ATTORNEY	593,763	682,468	520,252	25,839	20,326	46,165	7,549	7,549	7,549	10,031	7,341	17,372	7,615	9,427	4,379	30,128	(13,833)	(1,108)	2,656	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)			
02404	CHRISTIAN COUNTY ATTORNEY	311,541	358,084	272,971	13,557	(17,414)	3,857	(6,070)	3,852	5,263	9,151	4,554	9,151	4,554	11,347	2,485	16,307	(579)	1,394	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)				
06069	KNOX COUNTY ATTORNEY	573,790	585,853	524,002	24,602	24,602	36,860	(21,907)	7,067	9,684	16,771	9,101	16,771	9,101	20,568	45,964	21,029	(6,080)	16,218	(1,304)	2,564	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)		
07144	LICKSKILLY COUNTY ATTORNEY	1,121,446	1,250,009	984,573	48,954	21,230	48,954	3,134	2,120	48,954	19,056	48,954	19,056	30,531	14	30,531	14	30,531	14	30,531	14	30,531	14	30,531	14	30,531	14	30,531	14	30,531		
08664	MARION COUNTY ATTORNEY	356,874	410,189	312,691	15,530	15,530	26,053	24,849	17,872	4,077	11,174	7,088	9,686	16,774	7	15,753	9,103	8,331	31,194	(17,460)	1,460	2,565	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	
11616	WAYNE COUNTY ATTORNEY	386,516	444,029	338,488	16,811	20,239	37,050	(7,526)	29,524	4,776	6,527	-	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065			
W0005	ANDERSON COUNTY ATTORNEY	1,140,345	1,311,707	1,005,780	2,050	55,044	21,730	58,051	58,051	8,224	16,999	19,265	-	33,366	14	31,334	18,105	3,000	12,535	(2,118)	5,102	(6,061)	(6,061)	(6,061)	(6,061)	(6,061)	(6,061)	(6,061)	(6,061)	(6,061)		
W0005	BARDSTON COUNTY ATTORNEY	1,832,780	2,106,590	1,605,873	79,757	(5,044)	24,713	(35,070)	(10,994)	2,000	12,114	12,114	-	3,563	22	50,361	29,099	7,985	(49,485)	(3,403)	8,200	(1,474)	(1,474)	(1,474)	(1,474)	(1,474)	(1,474)	(1,474)	(1,474)	(1,474)		
W0005	BELL COUNTY ATTORNEY	1,139	1,370	1,297,109	48	100	100	100	100	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072	12,072				
W0005	BATH COUNTY ATTORNEY	1,322,290	1,510,306	1,067,950	37,946	61,895	38,000	38,000	38,000	21,216	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500				
W0005	BENTON COUNTY ATTORNEY	242,433	278,651	212,468	10,550	(14,504)	4,044	(4,723)	(8,769)	2,979	4,096	171	7,264	3	6,662	3,849	20,029	20,543	(2,176)	(1,071)	1,085	(1,071)	(1,071)	(1,071)	(1,071)	(1,071)	(1,071)	(1,071)	(1,071)			
W0005	BEDFORD COUNTY ATTORNEY	957,411	1,100,445	838,880	41,644	29,578	71,242	(18,633)	52,589	11,837	44,451	60,863	503	105,907	44	88,992	17,737	15,522	(17,281)	(6,618)	11,218	(1,208)	(1,208)	(1,208)	(1,208)	(1,208)	(1,208)	(1,208)	(1,208)	(1,208)		
W0005	BEDFORD COUNTY ATTORNEY	808,478	908,385	70,385	35,183	37,494	37,494	37,494	37,494	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678			
W0005	BEDFORD COUNTY ATTORNEY	3,001,406	3,472,660	3,001,406	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337		
W0005	BELL COUNTY ATTORNEY	27,294	31,716	24,176	1,201	15,477	16,348	(5,588)	3,227	10,173	1,654	2,260	-	3,914	3	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
W0005	BELL COUNTY ATTORNEY	671,371	771,671	588,252	29,216	(32,928)	(3,712)	(1,800)	8,301	11,342	19,643	8	18,448	10,659	11,776	10,891	22,466	3,004	(3,591)	(1,071)	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071			
W0005	BELMONT COUNTY ATTORNEY	226,541	260,386	1																												

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

Kentucky Employees Retirement System (Hazardous)

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

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

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

Kentucky Employees Retirement System (Hazardous)

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023						Pension Expense						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,									
		Discount Rate			Proportionate Share of Aggregate Plan Pension Expense			Change in Proportion & Differences Between Employer Contrib. & Plan Contributions			Gross Employer Pension Expense			Change in Proportion & Differences Between Employer Contrib. & Total Deferred Outflow of Resources			Investment Experience			Change in Proportion & Differences Between Employer Contrib. & Total Deferred Inflow of Resources			Liability Experience			Assumption Changes			Investment Experience			2024	2025	2026	2027
		(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)												
1430	EASTERN KY UNIV	\$ 2,997,878	\$ 3,965,351	\$ 1,814,091	\$ 124,179	\$ (244,740)	\$ (120,561)	\$ 432,252	\$ 1,823	\$ 434,075	\$ 9,364	\$ 71,211	\$ 444,966	\$ 253,264	\$ 778,825	\$ (349,573)	\$ (61,659)	\$ 97,933	\$ (31,451)																
1440	MOREHEAD STATE UNIVERSITY	699,498	959,998	488,458	33,436	(106,214)	(72,778)	116,387	-	116,387	2,521	19,174	119,816	11,742	151,253	(38,165)	(16,002)	26,369	(8,468)																
1445	MURRAY STATE UNIV	1,144,938	1,571,323	799,507	54,728	(240,054)	(185,326)	190,502	-	190,502	4,127	31,384	196,114	153,646	385,271	(196,895)	(27,174)	43,161	(13,861)																
1450	NORTHERN KY UNIVERSITY	1,673,744	2,297,061	1,168,771	80,005	66,341	146,346	146,346	278,489	7,533	286,022	6,033	45,879	286,692	10,562	349,166	(66,253)	(39,725)	63,096	(20,262)															
1465	WESTERN KENTUCKY UNIV	2,024,083	2,777,869	1,413,812	96,751	(304,075)	(207,324)	336,781	-	336,781	7,296	55,482	346,701	230,212	639,691	(306,669)	(48,040)	76,302	(24,503)																
3801	JUNIOR COLLEGE OF THE UNIVERSITY	2,115,175	2,921,936	2,115,175	17,805	(18,310)	(16,160)	59,762	2,261	62,700	1,045	5,845	61,177	68,287	140,449	(62,992)	(8,525)	1,330	(4,348)																
310140	ATTORNEY GENERAL'S OFFICE	2,054,178	2,843,173	1,434,427	98,390	(49,521)	(48,638)	341,798	15,912	357,700	7,404	56,107	351,856	228,223	644,760	(200,905)	(64,541)	77,437	(24,488)																
31095	DEPT MILITARY AFFAIRS	4,598,395	6,036,396	3,071,388	210,243	(128,388)	81,855	81,855	731,835	15,854	120,565	751,393	63,625	95,437	(229,569)	(104,503)	165,808	(53,248)																	
35615	TRAN DEPT OF AVIATION	379,711	521,119	265,151	18,150	41,780	59,930	59,930	63,179	38,386	101,563	1,369	10,405	65,040	361	77,178	23,682	(9,012)	14,314	(4,597)															
39079	COMMONWEALTH OF TECHNOL	549,422	754,032	383,660	26,262	(38,597)	(12,335)	91,417	-	91,417	1,988	15,060	94,110	22,511	133,661	(43,265)	(13,040)	20,712	(6,651)																
50665	DEPT OF FISH & WILDLIFE	12,066,722	16,560,478	8,426,160	576,790	(638,298)	(61,508)	2,007,742	18,157	2,025,890	43,495	330,762	2,066,886	814,448	3,255,591	(1,252,097)	(286,395)	454,883	(146,083)																
50665	COMMONWEALTH PARK	711,480	1,002,302	544,985	47,070	(47,070)	30,388	12,121	8,691	10,407	2,427	20,611	125,752	1,569	22,522	(2,080)	(17,310)	27,375	(8,859)																
50665	DEPT OF PARKS	2,386,156	3,274,781	1,666,246	114,058	(292,094)	(177,946)	397,025	-	397,025	8,601	10,407	400,720	160,198	650,928	(258,323)	(66,534)	89,952	(28,887)																
53729	OFF HUMAN RESOURCE MANAGE	4,881,603	6,699,555	3,408,810	233,341	(1,366,939)	(1,133,598)	812,234	-	812,234	17,596	133,810	836,160	632,352	1,619,918	(816,732)	(115,861)	184,023	(59,097)																
54520	J&P'S DEPT OF KY STATE POL	14,037,657	19,265,406	9,802,459	671,000	1,449,385	2,120,385	2,335,680	663,275	2,998,955	50,599	384,788	2,404,484	-	2,839,871	(133,019)	(33,173)	529,182	(169,944)																
54523	J&P'S DEPT OF JUVENILE JUSTICE	40,751,441	55,927,644	28,456,624	1,947,920	1,946,184	3,894,104	3,894,104	6,780,499	3,068,936	9,849,435	146,889	1,117,042	6,980,237	180,621	8,424,789	1,348,977	(967,206)	1,536,220	(493,346)															
54527	J&P'S DEPT OF CORRECTIONS	328,134,786	450,335,124	229,135,660	15,684,852	(1,345,903)	14,338,949	14,338,949	54,597,271	199,186	54,796,457	1,182,765	8,994,537	56,205,587	3,096,282	69,479,171	(15,291,995)	(7,788,039)	12,369,799	(3,972,479)															
58676	DEPT OF INSURANCE	580,355	796,485	405,261	27,741	(188,205)	(160,464)	96,563	-	96,563	2,092	15,908	99,408	52,398	169,806	(74,220)	(13,774)	21,878	(7,027)																
58680	DEPT OF ALCOHOL & BEVERA	3,536,013	4,852,855	2,469,188	169,021	(53,428)	115,593	115,593	588,346	11,738	600,084	12,746	96,926	605,677	137,276	852,625	(259,107)	(83,925)	133,298	(42,807)															
TOTAL		\$ 422,987,244	\$ 580,511,488	\$ 295,370,381	\$ 20,218,801	\$ (1,515,729)	\$ 18,703,072	\$ 18,703,072	\$ 70,379,462	\$ 4,035,898	\$ 74,415,360	\$ 1,524,663	\$ 11,594,546	\$ 72,452,684	\$ 6,126,576	\$ 91,698,469	\$ (18,068,516)	\$ (10,039,292)	\$ 15,945,482	\$ (5,120,783)															

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

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

County Employees Retirement System (Non-Hazardous)

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

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023			Pension Expense			Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,																									
		Discount Rate 6.50%	Discount Rate Less Than 1.00%	Discount Rate 5.50%	Discount Rate 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Change in Proportion & Differences Between Employer Contribl. & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contribl. & Proportionate Share of Plan Contributions	Total Deferred Inflows of Resources	2024	2025	2026	2027																		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)											
J076	MARSHALL CO BO OF ED	35,591,987	44,937,034	37,825,700	2,078,549	2,513,837	1,842,529	3,846,943	1,082,611	677,0083	96,714	3,262,059	4,330,437	538,295	8,227,476	(342,250)	794,557	(1,565,176)	(1,565,176)	(1,565,176)	(1,565,176)	(1,565,176)	(1,565,176)	(1,565,176)	(1,565,176)	(1,565,176)	(1,565,176)												
J077	MARSHALL CO BO OF ED	7,128,488	8,997,000	6,076,976	436,336	100,133	87,185	83,725	147,988	20,177	10,762	4,989	188,333	183,256	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000	1,853,000									
J078	MARION CO BO OF EDUCATION	9,540,963	12,046,042	7,459,148	557,186	294,105	851,291	493,917	1,096,694	435,544	1,986,155	25,926	874,436	1,160,838	12,720	2,073,920	117,525	(35,916)	212,993	(92,366)	(92,366)	(92,366)	(92,366)	(92,366)	(92,366)	(92,366)	(92,366)	(92,366)	(92,366)	(92,366)	(92,366)	(92,366)	(92,366)						
J079	MARSHALL COUNTY BO OF ED	14,538,461	17,630,000	849,037	212,111	1,061,146	752,628	1,061,148	1,570,653	456,563	2,779,757	39,505	1,332,460	1,768,878	7,079	3,147,922	(164,809)	(387,167)	(324,557)	(140,745)	(140,745)	(140,745)	(140,745)	(140,745)	(140,745)	(140,745)	(140,745)	(140,745)	(140,745)	(140,745)	(140,745)	(140,745)	(140,745)						
J080	MARTIN CO BO OF ED	7,556,337	9,540,332	5,907,563	441,288	382,666	391,177	816,286	566,226	1,777,730	20,533	692,543	919,371	14,875,269	242,822	1,785,269	(174,103)	(23,000)	(168,688)	(73,153)	(73,153)	(73,153)	(73,153)	(73,153)	(73,153)	(73,153)	(73,153)	(73,153)	(73,153)	(73,153)	(73,153)	(73,153)	(73,153)						
J081	MARYLAND CO BO OF ED	8,898,995	10,300,000	7,622,000	808,000	845	583,851	583,851	928,311	481,531	417,530	78,800	78,800	1,000,225	1,000,225	97,093	1,000,225	1,000,225	1,000,225	1,000,225	1,000,225	1,000,225	1,000,225	1,000,225	1,000,225	1,000,225	1,000,225	1,000,225	1,000,225	1,000,225	1,000,225								
J082	MEADE CO PUBLIC LIBRARY	920,063	1,161,635	719,308	53,731	51,529	105,260	47,630	599,393	103,238	2,500	84,324	111,183	658	199,425	31,733	7,649	20,540	(8,997)	(8,997)	(8,997)	(8,997)	(8,997)	(8,997)	(8,997)	(8,997)	(8,997)	(8,997)	(8,997)	(8,997)	(8,997)	(8,997)	(8,997)						
J083	MENIFEE CO BO OF ED	2,772,537	4,699,928	2,910,289	217,394	29,696	247,088	192,709	402,139	1,252,122	746,970	10,115	341,173	515,709	97,490	305,039	1,520,656	(369,339)	(318,044)	(125,613)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)				
J084	CITY OF HARRODSBURG	6,408,295	8,090,860	5,010,021	374,240	291,429	288,607	204,522	291,293	607,864	5,256	904,413	515,709	684,618	97,490	305,039	1,520,656	(369,339)	(318,044)	(125,613)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)				
J085	METCALF CO BD OF ED	5,626,893	7,104,292	4,399,119	408,222	380,000	380,000	291,429	380,000	498,944	5,256	904,413	515,709	684,618	97,490	305,039	1,520,656	(369,339)	(318,044)	(125,613)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)				
J086	MONTGOMERY CO BO OF ED	9,524,227	11,200,000	8,000,000	400,000	380,000	380,000	291,429	380,000	498,944	5,256	904,413	515,709	684,618	97,490	305,039	1,520,656	(369,339)	(318,044)	(125,613)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)	(54,475)				
J087	MT STERLING WATER WORKS	3,997,228	5,046,742	3,125,043	234,436	121,537	354,973	354,973	413,814	166,851	805,594	10,862	366,349	486,338	229,103	1,092,652	(82,543)	(255,052)	89,234	(38,697)	(38,697)	(38,697)	(38,697)	(38,697)	(38,697)	(38,697)	(38,697)	(38,697)	(38,697)	(38,697)	(38,697)	(38,697)	(38,697)	(38,697)					
J088	MORGAN CO BD OF EDUCATION	6,933,615	7,875,108	4,200,717	404,919	297,448	375,485	358,940	749,027	24,728	1,132,695	18,841	635,471	843,465	55,270	1,553,187	(259,057)	(249,998)	154,788	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)	(67,124)				
J089	MULLENBACH CO BD OF DIST	1,161,746	1,465,512	717,877	47,787	30,104	97,965	60,099	134,308	1,06,383	1,06,383	100,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383	1,06,383										
J090	NICHOLAS CO BD OF ED	3,662,992	4,624,749	2,663,736	121,316	166,288	377,204	377,204	189,626	385,707	233,007	9,953	355,716	445,672	3,841	795,182	90,332	(13,496)	81,773	(35,461)	(35,461)	(35,461)	(35,461)	(35,461)	(35,461)	(35,461)	(35,461)	(35,461)	(35,461)	(35,461)	(35,461)	(35,461)	(35,461)	(35,461)					
J091	OHIO CO BD OF ED	12,234,374	15,446,614	9,585,685	714,478	431,752	282,726	282,726	633,349	132,567	733,856	2,688,862	32,348	1,218,257	1,488,540	2,075,466	4,718,537	(775,965)	(1,408,391)	273,120	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)			
J092	OLDHAM COUNTY BD OF ED	37,405,998	47,227,333	29,244,100	1,284,444	591,289	1,191,286	1,191,286	936,672	914,015	936,672	101,644	1,218,257	1,451,146	4,551,146	4,551,146	4,551,146	4,551,146	4,551,146	10,518,792	(1,601,655)	(2,476,048)	83,053	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)	(35,127)
J093	OLYMPIA CO BD OF EDUCATION	6,898,990	8,997,000	4,156,000	400,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000									
J094	PATRICK CO BD OF ED	1,193,635	1,346,000	919,997	91,459	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000									
J095	PATRICK CO BD OF ED	69,977	87,088	53,927	4,028	3,571	447	447	447	447	151	11,174	187	6,322	8,392	4,415	19,316	(5,250)	(3,666)	1,540	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)			
J096	PEPPERELL CO BD OF ED	13,547	15,294,454	11,930,172	11,500,000	1,221,221	851,386	1,623,836	1,623,836	1,209,215	32,453	1,093,500	2,559,678	3,551,978	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500								
J097	PEPPERELL CO BD OF ED	8,698,925	9,880,000	508,011	432,157	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938									
J098	PEPPERELL CO BD OF ED	6,662,132	8,411,345	5,201,471	380,644	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444	337,444								
J099	PEPPERELL CO BD OF ED	4,204,929	4,820,000	3,200,570	320,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000								
J100	PEPPERELL CO BD OF ED	1,193,109																																					

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

County Employees Retirement System (Non-Hazardous)

Participating Employer		Net Pension Liability as of June 30, 2023										Outstanding Balance of Deferred Outflows of Resources										Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Period Ending June 30					
Participating Employer Code	Participating Employer Name	Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources															
		Discount Rate 6.50%	Discount Rate Less 1.50% 5.50%	Discount Rate Plus 1.50% (7.50%)	Proportional Share of Aggregate Plan Pension Expense	Plan Contributions	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027					
J714	BOWLING GR-BE WARREN COMM ED	1,659,366	1,337,513	826,210	61,866	82,814	82,814	54,841	114,441	52,732	223,014	2,879	128,982	137,207	346,160	(56,758)	(102,791)	23,649	(10,257)	1,337,513	1,026,111	1,026,111	1,026,111	1,026,111			
J719	CITY OF SOUTHGATE	6,216,314	805,910	499,004	27,077	18,540	55,817	33,044	68,956	67,313	160,313	1,734	58,502	77,663	235,772	(7,770)	(15,574)	6,346	(6,179)	805,910	270,883	270,883	270,883	270,883			
J756	CITY OF PROSPECT	752,592	950,193	588,378	43,951	(44,314)	(363)	38,960	81,301	2,045	86,976	91,567	22,152	184,740	(41,503)	(32,490)	16,801	(7,287)	950,193	10,108	10,108	10,108	10,108				
J755	NY COMMUNITY ACT COMM	9,688,025	22,121,722	7,574,125	565,775	314,119	879,894	501,531	1,046,582	92,307	1,640,420	26,325	887,915	1,176,732	1,074,900	3,167,872	(113,425)	(514,514)	216,276	(97,379)	22,121,722	14,441(1)	14,441(1)	14,441(1)	14,441(1)		
J810	HOUSING AUTH OF ASHLAND	3,726,460	556,166	1,879,404	163,164	76,400	68,958	10,503	76,428	77,040	160,807	241,052	4,045	136,428	181,112	43,749	365,334	(67,240)	(75,882)	33,231	(14,441)	556,166	10,108	10,108	10,108	10,108	
J813	EDUCATION BOUNDING GRN	3,726,460	4,291	2,152,600	102,222	114,000	114,000	120,415	45,000	102,855	69,012	103,451	45,000	451,101	451,101	451,101	451,101	451,101	451,101	451,101	451,101	451,101	451,101	451,101	451,101	451,101	
J814	CITY OF BELLEVUE	1,468,867	1,854,533	1,184,364	85,781	(43,166)	62,615	42,615	106,750	107,550	207,550	76,286	158,679	22,009	3,991	134,623	178,715	152,569	388,047	4,004	135,558	179,293	(44,931)	32,791	(14,220)	40,923	(14,220)
J834	KY LEGAL SERVICE PROGRAMS	1,473,615	1,860,528	1,152,076	86,058	121,492	207,550	207,550	191,192	152,569	152,569	152,569	388,047	4,004	135,558	179,293	178,715	318,593	318,593	318,593	318,593	318,593	318,593	318,593	318,593	318,593	
J858	LOUISVILLE WATER COMPANY	76,498,382	96,584,398	59,806,973	4,467,482	3,122,443	3,122,443	3,960,197	8,264,041	60,052	12,284,290	207,869	7,011,171	9,307,526	2,534,984	19,061,550	(437,559)	(386,904)	10,774	(40,581)	96,584,398	10,774	10,774	10,774	10,774		
J859	THE CITY OF LILLARDS	981,790	1,239,569	767,566	10,000	69,953	10,000	121,158	56,825	10,000	35,486	192,372	2,606	89,958	10,000	2,606	10,000	2,606	10,000	2,606	10,000	2,606	10,000	2,606	10,000	2,606	
J890	SANDBURG DISTRICT #4	1,255,000	1,585,993	981,738	54,848	147,000	147,000	65,825	135,680	81,000	282,600	3,413	151,130	153,812	8,501	278,957	(5,667)	(5,667)	212,103	212,103	212,103	212,103	212,103	212,103	212,103	212,103	
J914	BOWLING GRN HUM RIGHT COM	174,529	200,333	136,447	10,192	(3,458)	6,714	6,734	9,035	18,854	27,915	5,088	42,793	(9,314)	27,915	3,770	(3,770)	3,786	(1,699)	200,333	10,108	10,108	10,108	10,108			
J919	CITY OF DAYTON	1,044,223	1,318,394	816,376	60,982	15,118	76,100	54,057	145,000	207,640	40,777	127,049	15,867	241,457	(41,503)	241,457	23,311	(10,108)	1,318,394	10,108	10,108	10,108	10,108				
J954	OKLAHOMA FIRE DISTRICT	596,097	752,523	465,977	34,806	197,586	214,394	30,855	64,388	204,555	29,906	16,620	54,627	128,765	94,735	68,763	13,306	(5,771)	752,523	10,108	10,108	10,108	10,108				
J959	EDUCATION INDEPENDENCE	2,484,697	3,133,595	1,951,453	145,163	166,009	207,000	207,000	128,959	213,908	207,000	128,959	207,000	207,000	207,000	207,000	207,000	207,000	207,000	207,000	207,000	207,000	207,000	207,000	207,000		
K001	CITY OF COLUMBIA	1,929,701	2,436,364	1,508,645	112,693	79,608	192,301	99,897	208,462	43,907	325,266	5,244	178,888	234,785	41,687	245,097	(44,931)	245,097	10,108	(10,108)	2,436,364	10,108	10,108	10,108	10,108		
K006	ALLEN CO BD OF ED	9,244,584	11,671,846	7,227,439	539,878	(328,283)	201,585	47,574	998,677	-	1,271,778	379,719	3,276,380	(57,160)	1,271,778	379,719	3,276,380	3,276,380	3,276,380	3,276,380	3,276,380	3,276,380	3,276,380	3,276,380	3,276,380	3,276,380	
K007	ANDERSON CO BD OF ED	11,126,739	14,048,180	8,698,912	649,744	71,940	70,634	57,010	67,030	202,321	10,200,193	43,505	1,033,778	1,033,778	10,200,193	10,200,193	10,200,193	10,200,193	10,200,193	10,200,193	10,200,193	10,200,193	10,200,193	10,200,193	10,200,193		
K008	BARNETT CO BD OF EDUCATION	17,120,730	21,678,566	13,232,798	3,020,715	33,064	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550		
K009	BARNETT CO BD OF EDUCATION	1,272,073	1,069,066	949,510	28,837	103,125	65,853	137,420	50,557	25,830	3,457	116,586	154,772	9,633	284,448	(24,808)	284,448	10,108	(10,108)	949,510	9,633	9,633	9,633	9,633			
K009	BELL CO BD OF ED	9,794,415	12,366,041	6,757,298	51,987	33,051	605,038	507,038	1,058,074	512,405	2,077,517	26,614	89,665	191,675	344,587	(46,501)	344,587	137,351	(137,351)	12,366,041	10,108	10,108	10,108	10,108			
K010	BELMONT CO BD OF ED	1,272,073	1,069,066	949,510	28,837	103,125	65,853	137,420	50,557	25,830	3,457	116,586	154,772	9,633	284,448	(24,808)	284,448	10,108	(10,108)	949,510	9,633	9,633	9,633	9,633			
K011	CITY OF DANVILLE	11,564,104	14,601,251	9,034,384	675,376	1,951,040	1,951,040	598,687	1,249,325	1,232,142	3,080,154	31,425	1,059,521	140,707	2,498,492	(45,223)	2,498,492	137,118	(137,118)	14,601,251	10,108	10,108	10,108	10,108			
K012	AUGUSTA CO BD OF ED	860,710	1,086,699	627,906	50,265	59,767	44,557	110,032	44,557	110,032	92,981	146,946	284,484	2,339	78,885	104,722	24,998	210,944	27,611	10,108	1,020,111	10,108	10,108	10,108	10,108		
K013	EDUCATION INDEPENDENT SCH	1,337,778	1,604,852	1,045,878	78,125	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722	104,722		
K014	CLARK CO LIBRARY	1,808,942	2,283,899	1,414,215	105,644	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423		
K015	CITY OF MANCHESTER	2,187,259	2,647,541	1,727,547	105,644	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423	144,423		
K016	GALETTIN CO PUBLIC LIBRARY	4,807,826	6,070,170	3,770,780	20,374	137,285	418,059	418,059	147,987	147,987	147,987	147,987	147,987	147,987	147,987	147,987	147,987	147,987	147,987	147,987	147,987	147,987	147,987	147,987	147,987		
K042	GRAVES CO BD OF ED	12,872,863	16,258,768	10,036,034	71,761	131,866	43,201	43,201	66,403	120,291	130,634	1,207,977	1,207,977	1,207,977	1,207,977	1,207,977	1,207,977	1,207,977	1,207,977	1,207,977	1,207,977	1,207,977	1,207,977	1,207,977	1,207,977		
K043	LEITCHFIELD CO BD OF ED	1,272,073	1,547,406	1,045,878	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
K044	GREENUP CO BD OF ED	9,395,565	11,862,468	7,345,476	548,695	280,182	268,513	268,513	486,390	414,987	97,157	158,534	25,530	861,110	114,138	2,648,071	(54,383)	2,648,071	10,108	(10,108)	11,862,468	10,108	10,108	10,108	10,108		
K045	CITY OF HAWESVILLE	3,636,584	4,056,123	564,644	48,856	14,802	34,054	34,054	90,375	88,823	2,220,506	2,220,506	2,220,506	2,220,506	2,220,506	47,665	223,398	10,108	(10,108)	4,056,123	10,108	10,108	10,108	10,108			
K046	HARVEY CO BD OF ED	3,042,924	3,600,944	2,011,923	30,707	1,017,626	3,107,162	2,709,692	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518	1,265,518			
K047	EDUCATION INDEPENDENT SCH	3,810,957	4,813,563	2,974,915	22,557	68,506	291,063	197,286	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393	1,161,393			
K048	CAVERNA INDEPENDENT SCH	3,055,798	3,858,130	2,039,080	174,457	207,550	415,454	415,454	26,997	26,997	29,273																

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Participating Employer		Net Pension Liability as of June 30, 2023										Pension Expense										Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Period Ending June 30					
Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 150% 5.50%	Discount Rate Plus 150% (7.5%)	Proportional Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Expense	Investment Expense	Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Expense	Assumption Changes	Investment Expense	Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions	Total Deferred Inflow of Resources	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Period Ending June 30									
(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)				
K000	NELSON COUNTY BD OF ED	16,583,658	20,937,871	12,965,145	968,475	1,628,064	858,504	1,791,505	779,449	3,429,450	45,963	1,519,804	2,017,715	23,578	3,606,260	(114,185)	272,265	370,214	(106,546)								
K001	CITY OF CARLSBLED	2,095,952	2,646,267	1,658,358	49,178	(24,815)	351,160	108,503	226,422	187,200	5,695	120,095	245,012	442,022	77	97,490	(54,587)	46,790	(20,123)								
K002	OHIO CO LIBRARY	842,103	1,063,205	658,338	43,594	24,363	43,594	90,971	1,194	136,479	2,288	77,179	102,458	74,158	256,083	(53,561)	18,799	(49,226)									
K003	OLDHAM CO LIBRARY BD	1,930,342	2,437,174	1,509,146	112,731	(73,298)	39,413	99,930	208,532	308,462	5,245	176,917	234,863	83,541	500,556	(19,268)	97,242	43,093	(18,867)								
K004	OWEN CO PUBLIC LIBRARY	465,066	587,177	363,592	14,796	(12,364)	14,796	24,076	50,241	9,927	83,584	1,264	42,624	45,302	143,974	(28,855)	37,414	10,382	(13,486)								
K005	PATRICK CO LIBRARY	139,126	175,797	85,131	12,131	20,214	12,131	11,894	34,107	8,841	17,847	1,861	4,309	4,309	13,180	(3,138)	3,138	1,148	(1,148)								
K006	PENDLETON CO LIBRARY	717,045	905,312	560,587	41,875	28,451	70,326	37,120	77,461	56,413	170,994	1,948	65,718	87,242	8,867	13,147	2,774	317,742	(35,813)	29,564	317,674	141,030					
K007	PERRY CO BD OF EDUCATION	14,567,784	18,392,707	11,389,129	850,749	(284,581)	566,168	566,168	157,733	240,721	2,568,600	39,585	1,335,147	1,772,446	1,772,446	230,239	135,901	722,278	(93,701)	125,235	60,593	(26,276)					
K008	PIKEVILLE INDEPENDENT SCH	2,714,247	3,426,901	2,122,005	158,510	(68,846)	89,664	140,511	293,216	3,933	437,660	7,375	248,763	330,239	13,501	203,181	12,247	79,587	(64,298)	53,968	12,247	(5,338)					
K009	PLANT CITY ST MARYS	572,604	722,306	334,000	33,446	(27,559)	29,160	61,803	29,160	29,160	1,553	52,433	203,181	203,181	203,181	203,181	203,181	203,181	203,181	203,181	203,181	203,181	203,181				
K100	SOMERSET CO BD OF EDUCATION	4,554,630	5,740,000	3,600,000	265,037	11,642	275,000	255,731	4,938	15,850	12,073	415,082	558,032	253,282	1,210,000	233,000	104,655	1,210,000	233,000	104,655	1,210,000	233,000	104,655	1,210,000			
K101	CITY OF MOUNT OLIVET	47,867	60,435	37,423	2,795	1,314	4,109	2,478	5,171	2,390	10,039	130	4,387	5,824	10,031	10,031	10,031	10,031	10,031	10,031	10,031	10,031	10,031	10,031			
K102	ROCKCASTLE CONSERV DIST	69,042	87,169	53,977	4,032	1,293	5,323	3,574	7,458	3,612	14,644	188	6,283	8,400	25,155	40,071	12,155	141,145	1,541	669	(1,669)	1,541	669				
K103	CITY OF MOREHEAD	3,811,287	4,824,402	2,897,402	252,101	60,367	283,535	283,528	197,821	807	107,366	71,794	17,384	446,932	17,384	17,384	17,384	17,384	17,384	17,384	17,384	17,384	17,384	17,384	17,384		
K104	WYOMING CO CONS DIST	208	252	245,438	15,757	1,177	21,041	21,041	1,177	2,177	55	1,247	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177				
K105	CITY OF GEORGETOWN	9,352,831	11,808,514	7,312,066	546,199	286,965	831,164	484,178	1,010,371	201,253	1,695,802	254,114	85,193	875,193	201,253	201,253	201,253	201,253	201,253	201,253	201,253	201,253	201,253	201,253	201,253		
K106	CITY OF SHELBYSVILLE	3,976,476	5,020,494	3,088,709	232,221	45,746	186,475	186,475	205,853	429,568	24,478	658,899	10,805	364,443	483,809	20,850	91,307	17,921	137,762	88,770	(38,495)	137,762	88,770	(38,495)			
K107	FRANKLIN-SIMPSON RECKS BD	62,276	457,395	283,228	21,157	13,697	21,157	13,697	18,754	84,764	1,760	39,136	1,760	1,760	39,136	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760				
K108	CITY OF LEXINGTON	2,139,101	2,678,700	1,680,000	125,000	35,000	183,000	183,000	199,000	199,000	199,000	199,000	199,000	199,000	199,000	199,000	199,000	199,000	199,000	199,000	199,000	199,000	199,000				
K109	CAMPBELL MUN WTR SEWSW	4,265,540	5,384,239	3,334,028	249,046	17,101	266,147	266,147	260,767	360,691	6,124	687,582	11,558	309,348	518,862	10,060	1,060	208,899	123,516	95,202	(41,285)	123,516	95,202	(41,285)			
K110	TODD COUNTY WATER DIST	902,225	1,139,114	705,362	52,689	82,284	46,706	97,466	55,223	82,284	82,284	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000				
K111	CITY OF CADIZ	2,200,285	2,777,993	1,702,188	128,495	(199,803)	71,308	71,308	113,905	237,693	1,715	353,313	5,979	201,658	267,706	2,017,706	291,689	767,032	767,032	165,103	(1,210)	165,103	(1,210)				
K112	CITY OF LEXINGTON LIBRARY	385,057	450,000	285,000	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220				
K113	UNION CO BD OF EDUCATION	8,540,000	10,782,061	6,677,000	487,667	2,106	500,073	500,073	422,132	1,657,268	1,657,268	1,657,268	1,657,268	1,657,268	1,657,268	1,657,268	1,657,268	1,657,268	1,657,268	1,657,268	1,657,268	1,657,268					
K114	CITY OF BOWLING GREEN	28,289,808	35,717,592	22,117,047	1,652,106	249,350	1,601,656	1,601,656	1,644,509	3,036,101	173,773	4,344,981	3,441,981	3,441,981	3,441,981	3,441,981	3,441,981	3,441,981	3,441,981	3,441,981	3,441,981	3,441,981	3,441,981				
K115	CITY OF SPRINGFIELD	1,938,106	2,446,976	1,515,216	113,184	72,479	185,666	185,666	100,332	209,370	6,566	177,258	5,266	177,258	177,258	177,258	177,258	177,258	177,258	177,258	177,258	177,258	177,258				
K116	WYOMING CO WATER DIS	504,081	636,433	394,081	294,838	56,623	56,623	56,623	56,623	56,623	56,623	56,623	56,623	56,623	56,623	56,623	56,623	56,623	56,623	56,623	56,623	56,623	56,623				
K117	KY CO JUDGE ASST	297,094	375,087	232,261	17,350	33,054	50,404	15,379	3,094	46,347	5,904	107,909	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212				
K118	KY LEGAL AID	143,993	177,070	104,394	14,476	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119	11,119					
K119	KY COUNCIL OF ADDS	52,680	66,511	41,185	3,076	20,400	23,476	2,727	5,691	14,371	37,741	46,159	14,829	8,409	1,457	1,457	1,457	1,457	1,457	1,457	1,457	1,457	1,457				
K120	KY COUNTHS ST MARYS	166,444	210,146	130,127	9,720	(9,652)	68	8,616	17,981	14,957	41,554	452	15,255	18,245	24,503	15,318	5,316	5,316	5,316	5,316	5,316	5,316	5,316				
K121	ALEXANDER FIRE DISTRICT	150,660	190,217	117,786	39,901	48,699	48,699	7,799	16,276	67,196	91,271	409	16,386	18,331	18,331	18,331	18,331	18,331	18,331	18,331	18,331	18,331	18,331				
K122	ADAMS CO CONSERV DIST	1,707,000	2,135,000	1,097,000	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471	98,471				
K123	HAZARD CO CONSERV DIST	3,596,710	4,541,063	2,811,910	210,045	204,094	414,139	414,139	186,195	388,547	73,675	648,417	9,773	339,641	437,608	112,157	889,179	(176,561)	109,674	80,293	(34,819)	80,293	(34,819)				
L001	ALLEN CO CONSERVATION DIS	165,418	208,850	129,324	9,660	29,579	39,239	8,563	17,870	20,900	52,204	76,637	449	15,161	20,126	13,549	16,742	3,693	10,035	1,601	1,601	1,601	1,601				
L002	ALLEN CO PUBLIC LIBRARY	1,122,311	1,416,986	877,426	65,542	138,446	203,686	58,100	160,286	160,286	49,375	205,898	1,030	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021				
L003	CITY OF GLASGOW	829,740	1,072,621	648,855	48,408	193,340	217,748	42,803	168,968	496,237	1,821,708	22,539	760,219	1,000,213	6,973	963,862	2,755,833	173,685	185,172	1,000,213	1,000,213	1,000,213	1,000,213				
L004	BATH CO WATER DISTRICT	775,435	979,034	606,237	45,285	29,993	116,901	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119					
L005	BELL CO COURT CLERK	6,746,781	8,166,786	5,055,057	1,241,314	45,316	177,191	177,191	177,191	177,1																	

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023			Pension Expense			Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
		Discount Rate 6.50%	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027			
		(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(13)	(14)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
L046 RACELAND BOARD OF EDUC	2,883,451 3,640,531	2,254,289	168,392	19,035	187,425	187,425	149,271	311,494	123,811	584,576	7,835	264,270	350,826	9,155	632,086	(32,801)	(51,165)	64,370	(27,914)		
L046 HANCOCK CO PUBLIC LIBRARY	639,406 807,288	499,888	37,341	18,867	56,208	56,208	33,101	69,074	2,072	104,247	7,731	58,602	20,414	158,549	(51,249)	(31,337)	14,274	(6,694)			
L046 MONTGOMERY HARRISON LIBRAR	485,245 577,777	399,444	23,244	12,000	6,086	6,086	5,211	5,211	569	1,225	1,239	44,285	59,051	27,044	139,991	(19,915)	(10,385)	4,499	(4,225)		
L050 CITY OF MUNFORDVILLE	436,451 551,046	341,218	25,488	83,726	58,238	58,238	22,594	47,149	742	70,485	1,186	40,001	53,102	151,921	246,210	(100,964)	(80,279)	9,743	(4,225)		
L051 HENDERSON CO WATER DIST	1,049,997 1,225,685	820,891	61,319	(12,118)	49,201	49,201	54,356	113,429	18,935	186,720	2,853	96,233	127,752	1,904	228,742	(19,625)	(35,671)	23,446	(10,166)		
L052 CITY OF EMINENCE	778,836 883,327	508,896	45,483	(19,558)	25,925	25,925	30,252	38,417	10,439	104,007	2,111	71,381	94,760	104,007	272,354	(50,481)	(77,013)	17,387	(7,540)		
L053 KENTUCKY STATE GOVT SCH	1,397,254 2,291,516	1,397,254	1,397,254	76,934	72,580	72,580	10,237	19,374	1,333	8,859	4,854	163,830	21,453	120,563	106,743	(167,066)	(80,466)	17,087	(7,174)		
L057 CITY OF NICHOLASVILLE	15,780,170 19,025,738	11,781,114	808,030	1,602,399	1,399,399	1,399,399	780,102	1,677,897	640,779	3,048,678	40,947	1,381,100	1,833,449	200,802	3,456,298	58,405	(656,946)	136,405	(15,884)		
L057 PAINTSVILLE BD OF ED	2,059,892 2,600,738	1,610,428	120,296	18,136	138,432	138,432	106,637	222,527	84,716	413,880	5,597	188,790	250,625	51,801	496,813	(9,416)	(99,500)	45,985	(19,941)		
L060 KNOTT CO SOIL CONV DIST	79,308 100,131	62,003	4,632	79	5,426	5,426	4,106	8,568	1,084	13,758	216	7,949	9,649	908	18,042	(2,776)	(2,511)	1,778	(767)		
L061 CITY OF LEXINGTON	1,796,045 2,267,615	1,604,152	103,292	93,392	198,280	198,280	92,978	194,024	11,785	198,280	2,044	100,444	131,453	14,451	204,114	40,095	(18,344)	40,095	(18,344)		
L062 KENTUCKY HOGGENHEIM	2,731,578 3,214,777	1,240,414	158,765	121,244	124,217	124,217	100,444	206,275	19,943	206,275	3,764	100,265	230,445	33,752	260,581	(51,165)	(66,57)	66,57	(26,307)		
L063 LAUREL CO PUBLIC LIB DIST	2,075,484 2,620,424	1,622,618	121,207	25,045	146,252	146,252	107,444	224,211	61,302	392,957	5,640	190,220	252,522	45,143	493,525	(75,631)	(51,175)	46,333	(20,094)		
L064 LOUISA WATER & SEWER COMM	1,240,568 1,566,292	969,879	72,448	46,854	119,302	119,302	64,222	144,014	51,231	249,469	3,371	113,699	150,938	13,161	281,169	(23,254)	(24,131)	27,694	(12,009)		
L065 LEE CO PUBLIC LIBRARY	285,663 360,667	223,332	16,688	34,469	51,152	51,152	14,788	30,868	42,828	88,476	776	26,181	34,756	6,377	23,353	(214)	(2,764)	2,764	(2,764)		
L066 LEXINGTON CITY	288,935 347,792	225,377	18,374	4,445	21,110	21,110	13,113	16,313	9,661	21,110	763	16,313	14,453	14,290	(167)	(6,394)	6,394	(2,764)			
L067 LETCHER COUNTY CONS DIST	117,679 148,577	92,002	6,872	14,126	20,998	20,998	6,992	12,713	24,808	43,613	320	10,785	14,318	593	26,016	9,163	6,946	2,627	(1,139)		
L068 HOUSING AUTH OF VANCEBURG	193,714 244,576	151,446	11,131	5,994	10,028	10,028	2,512	31,207	52	15,754	23,569	9,973	51,822	(13,734)	4,324	(1,874)	4,324	(1,874)			
L069 STANFORD WATER COMMISSION	1,399,440 1,766,878	1,094,086	81,726	20,048	101,774	101,774	72,446	151,179	75,284	298,909	3,800	128,260	170,268	9,921	312,525	(13,84)	(17,851)	31,241	(13,549)		
L070 RUSSELLVILLE CITY SCHOOLS	4,858,768 5,404,993	2,725,182	205,567	180,471	180,471	180,471	180,471	180,471	180,471	180,471	180,471	180,471	180,471	114,757	86,811	(224,246)	(136,622)	77,816	(33,744)		
L072 LEXINGTON CITY SCHOOLS	300,937 349,937	255,449	14,044	14,044	14,044	14,044	10,666	120,626	120,626	120,626	120,626	120,626	120,626	120,626	120,626	20,277	20,277	5,544	(19,941)		
L073 CITY OF PADUCAH	20,442,739 25,810,193	15,982,152	1,193,843	38,467	1,232,310	1,232,310	1,058,281	2,208,395	97,084	3,635,760	55,549	1,873,591	2,487,245	18,374	4,594,770	(18,344)	(72,744)	456,365	(19,906)		
L074 HOUSING AUTH MCHARRY CO	337,123 425,639	265,564	19,688	19,688	19,688	19,688	6,871	6,871	6,871	17,632	36,793	5,635	30,898	41,017	47,866	(120,697)	(41,792)	7,526	(3,264)		
L075 CITY OF LIVERMORE	555,477 701,323	424,000	32,440	28,451	60,891	60,891	18,891	60,891	9,786	58,949	1,501	50,910	67,584	6,377	62,400	(5,377)	(20,041)	12,400	(5,377)		
L076 MONTGOMERY CO SANI DIST	323,853 398,853	259,972	20,597	18,927	14,022	14,022	12,072	17,822	17,822	17,822	17,822	17,822	17,822	17,822	17,822	12,397	12,397	12,397	(12,397)		
L077 CITY OF SALVERSVILLE	1,741,569 1,918,836	1,361,563	10,706	50,668	51,238	51,238	9,018	185,139	5,164	483,661	218,895	163,636	519,879	(165,732)	(12,706)	38,879	(16,859)	38,879	(16,859)		
L078 MARION FREE PUBLIC LIBRAR	560,675 707,885	433,437	32,743	(4,244)	(9,698)	(9,698)	29,025	60,655	1,903	91,497	1,523	51,386	68,217	17,884	139,011	(34,466)	(20,136)	12,517	(5,429)		
L079 MARSHALL CO SOIL & WATER	84,762 107,017	66,267	4,950	3,144	8,094	8,094	4,388	9,157	2,363	15,908	230	7,769	10,113	1,237	19,549	(2,522)	(1,911)	1,892	(821)		
L080 MARSHALL CO SOIL & WATER DIST	50,830 63,040	50,651	3,047	3,047	4,235	4,235	3,696	4,235	4,235	10,664	1,000	4,089	4,664	3,047	10,664	3,047	3,047	3,047	(3,047)		
L082 MEADE CO BD OF ED	15,223,240 19,660,621	12,304,992	8,021	8,021	8,021	8,021	8,021	8,021	8,021	8,021	8,021	8,021	8,021	8,021	8,021	8,021	20,346	20,346	8,021	(8,021)	
L083 MENIFEE CO PUBLIC LIBRARY	122,042 154,085	95,413	7,127	13,610	20,737	20,737	6,318	13,184	36,771	56,273	1,222	11,185	14,849	1,061	27,427	23,722	3,581	2,724	(1,182)		
L084 BURGIN INDEPENDENT SCH	1,555,517 1,927,007	1,207,207	71,950	(120,967)	49,017	49,017	47,089	61,071	18,352	18,352	1,227	3,348	2,207	3,348	20,974	1,873,590	(19,915)	(19,915)	12,750	(11,927)	
L085 CALIFORNIA CO PUBLIC LIB	340,588 430,013	266,273	19,890	11,625	8,265	8,265	7,625	13,623	30,693	5,635	60,660	925	31,215	41,439	11,658	85,237	(19,311)	(10,174)	7,603	(3,296)	
L086 SCIENCE HILL BD OF ED	1,383,000 1,750,947	1,088,948	22,230	22,230	22,230	22,230	15,231	15,231	15,231	15,231	15,231	15,231	15,231	15,231	15,231	12,393	12,393	12,393	(12,393)		
L087 CITY OF MOUNT VERNON	2,983,869 3,763,715	2,322,796	174,256	(95,625)	78,631	78,631	71,149	71,149	71,149	71,149	71,149	71,149	71,149	71,149	71,149	61,612	61,612	61,612	(61,612)		
L088 MOREHEAD PLANT BD	6,870,047 7,514,073	4,231,469	12,958	38,033	50,994	50,994	11,486	23,970	30,647	66,103	60,623	60,623	60,623	60,623	60,623	53,371	53,371	53,371	(53,371)		
L089 LAKE CUMBERLAND CO	5,803,411 6,171,304	4,373,131	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	13,917	(13,917)		
L090 COBBIN BD OF ED	7,441,674 9,395,563	5,817,917	434,539	140,220	294,169	294,169	35,415	137,854	308,912	68,807	17,672	17,672	5,864	140,888	276,987	(13,025)	(6,826)	62,962	(61,510)		
L091 CITY OF CAMPTON	898,953 1,134,982	702,804	52,498	30,621	42,291	42,291	40,631	46,437	46,437	78,337	2,444	10,063	10,063	10,063	10,063	10,063	10,063	10,063	10,063	(10,063)	
L092 FEDERAL BLDG ARTS	1,178,456 1,487,872	921,920	62,041	55,837	55,837	55,837	55,837	55,837	55,837	55,837	55,837	55,837	55,837	55,837	55,837	55,837	55,837	55,837	55,837	(55,837)	
L093 GLENAS CO WATER COMM	5,405,605 7,043,883	4,020,762	346,416	(20,285)	314,381	314,381	30,388	30,388	30,388	30,388	30,388	30,388	30,388	30,388	30,388	2,325	2,325	1,593	1,593		
L094 GATEWAY AREA DEV DISTRICT																					

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

County Employees Retirement System (Non-Hazardous)

Net Pension Liability as of June 30, 2023										Pension Expense										Outstanding Balance of Deferred Outflows of Resources										Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employee Code	Participating Employer Name	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions				Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions				Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions				Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions				Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions				Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions											
		Discount Rate 6.50%	Discount Rate 5.50%	Discount Rate 6.00%	Discount Rate Plus 1.00%	Gross Employer Plan Contributions	Net Employer Plan Contributions	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027							
M001	ARMED FORCES CO WATER DIS	(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)					
M002	HOUSING AUTH OF ALBANY	366,447	462,660	286,480	21,400	9,700	11,700	18,970	39,587	374	58,931	996	33,385	44,855	18,358	97,254	(25,693)	(18,153)	8,181	(3,548)													
M003	CUMBLAND CO FISCAL CT	2,570,436	3,256,694	2,010,610	150,157	31,659	182,296	133,532	279,652	21,359	433,543	7,009	236,407	313,437	11,818	569,071	(66,051)	(102,089)	57,583	(24,971)													
M004	DAVIES CO BD OF EDUC	42,383,284	53,511,457	33,135,354	2,475,156	718,281	3,193,437	1,204,101	457,859	1,657,216	8,429,912	115,168	3,884,457	5,156,226	41,908	91,98,259	(133,557)	(17,064)	94,166	(40,110)													
M005	EDMONSON CO CONSERV DIST	64,293	81,174	50,265	4,298	8,053	8,053	3,328	6,946	3,381	13,655	175	5,893	7,823	-	-	13,891	1,058	(2,105)	1,435	(624)												
M006	BRUNIE MUNICIPAL UTILITY	1,643,653	2,075,034	1,285,025	1,025,000	9,000	10,603	8,585	8,535	85,088	17,156	22,904	285,554	4,466	150,642	199,981	63,981	419,070	(63,429)	(90,869)	36,693	(15,912)											
M007	FRANKLIN CO BD OF EDUC	17,760,441	21,504,064	13,860,000	1,000,000	9,999,561	16,949	16,949	18,434	18,434	9,719,327	37,020	464,101	20,706	26	37,769	7,044	(1,044)	(24,744)	(3,434)	(15,939)	1,044	(1,044)										
M008	FLEMING COUNTY LIBRARY	206,219	236,894	16,949	52,297	52,297	52,297	15,024	31,352	46,376	28,599	35,311	77,035	1,111,992	34,247	5,559,041	56,483	(92,470)	57,099	(47,615)	6,479	(2,811)											
M009	FRANKLIN CO BD OF EDUC	25,577,550	32,293,202	19,966,591	1,493,712	480,975	1,974,687	1,974,687	1,234,100	2,763,100	92,7894	5,015,094	65,244	2,344,000	3,111,992	65,244	108,953	2,483	195,941	60,903	28,081	19,991	(8,668)										
M010	HICKMAN/FULTON RIV PR/T AU	895,488	1,130,608	700,095	52,296	56,805	109,101	109,101	46,358	96,738	153,154	296,250	2,433	82,072	108,953	65,244	17,053	51,517	11,382	(39,358)	13,385	(5,048)											
M011	HOPE CO BD OF EDUC	600,991	768,888	476,260	25,417	4,529	5,744	5,744	5,588	8,251	20,911	31,526	1,183	39,880	52,254	8,205	132,091	40,053	(40,053)	9,716	(4,214)												
M012	GARBARO CO PUBLIC LIBRARY	435,202	549,000	346,000	25,417	4,529	5,744	5,744	5,588	8,251	20,911	31,526	1,183	39,880	52,254	8,205	132,091	40,053	(40,053)	9,716	(4,214)												
M013	GRANT CO BD OF ED	12,436,541	15,701,884	9,712,918	726,286	405,605	643,816	1,349,499	479,695	2,467,010	33,794	139,818	1,513,140	198,805	2,885,557	(330,150)	(245,634)	277,634	(120,398)														
M014	CITY OF MAYFIELD	2,562,048	3,234,740	2,003,015	149,622	62,727	21,249	21,249	132,633	1,791,217	588,623	6,962	24,813	31,711	82,681	163,177	(15,615)	(47,195)	24,803	(1,044)													
M015	CITY OF CANTON	141,997	179,280	104,000	8,293	8,293	8,293	8,293	8,293	178,000	12,641	22,691	13,014	17,277	56,356	87,033	(54,340)	(11,796)	3,170	(1,375)													
M016	COEUR D'ALENE WATER DIST	384,000	412,554	699,642	52,297	52,297	52,297	52,297	52,297	187,000	10,649	12,493	12,493	12,493	12,493	12,493	12,493	12,493	12,493	12,493	12,493	12,493	12,493	12,493	12,493	12,493							
M017	CITY OF FLATWOODS	2,725,284	3,440,835	2,130,633	159,155	78,995	80,160	80,160	141,083	294,408	6,400	441,895	7,405	249,774	311,582	158,040	(164,662)	(17,701)	60,839	(26,382)													
M018	CITY OF LEWISTON	1,542,272	1,947,213	90,668	90,668	90,668	90,668	90,668	90,668	100,000	10,761	10,761	10,761	10,761	10,761	10,761	10,761	10,761	10,761	10,761	10,761	10,761	10,761	10,761	10,761	10,761							
M019	HARISON CO CONSERV DIST	150,853	201,802	124,869	9,334	3,562	12,898	12,898	8,274	25,747	5,274	16,547	23,516	12,898	3,514	30,855	434	14,649	19,497	2,833	1,232	(1,232)	2,568										
M020	HART CO CONSERVATION DIST	107,412	135,615	83,975	6,273	4,887	5,561	5,561	11,604	1,303	18,468	292	9,944	13,069	1,447	2,339	25,544	(4,995)	(3,440)	2,398													
M021	HENDERSON CO BD OF ED	23,926,839	30,209,080	18,706,061	1,397,312	57,001	870,311	870,311	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312	1,397,312					
M022	LAURENCE CO BD OF ED	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671	49,671						
M023	LAWRENCE CO BD OF ED	390,677	493,403	300,000	22,171	7,570	15,378	15,378	20,200	15,378	60,000	6,000	15,378	15,378	15,378	15,378	15,378	15,378	15,378	15,378	15,378	15,378	15,378	15,378	15,378	15,378	15,378						
M024	LEES CO SOIL CONSERV DIST	66,700	76,638	47,456	10,899	10,899	10,899	10,899	10,899	10,899	88,901	88,901	145,856	145,856	40,223	263,974	3,669	123,743	147,273	30,379	21,041	(13,071)											
M025	JENKINS BD OF ED	1,350,162	1,704,661	1,040,550	94,560	73,500	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000					
M026	JOHN CO MCFARLAND C	2,813,092	3,574,424	2,060,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000						
M027	KELLY CO BD OF ED	1,918,495	1,754,321	1,086,310	81,146	51,487	97,729	97,729	104,000	104,000	123,633	71,931	150,105	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560					
M028	KELLY CO BD OF ED	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113	322,113						
M029	KELLY CO BD OF ED	1,519,921	1,744,783	1,086,310	81,146	51,487	97,729	97,729	104,000	104,000	123,633	71,931	150,105	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560					
M030	KELLY CO BD OF ED	1,519,921	1,744,783	1,086,310	81,146	51,487	97,729	97,729	104,000	104,000	123,633	71,931	150,105	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560					
M031	KELLY CO BD OF ED	1,519,921	1,744,783	1,086,310	81,146	51,487	97,729	97,729	104,000	104,000	123,633	71,931	150,105	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560					
M032	KELLY CO BD OF ED	1,519,921	1,744,783	1,086,310	81,146	51,487	97,729	97,729	104,000	104,000	123,633	71,931	150,105	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560					
M033	KELLY CO BD OF ED	1,519,921	1,744,783	1,086,310	81,146	51,487	97,729	97,729	104,000	104,000	123,633	71,931	150,105	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560					
M034	KELLY CO BD OF ED	1,519,921	1,744,783	1,086,310	81,146	51,487	97,729	97,729	104,000	104,000	123,633	71,931	150,105	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560	164,560					
M035	KELLY CO BD OF ED	1,519,921	1,744,783	1,086,310	81,146	51,487	97,729	97,729	104,000	104,000	123,633	71,931																					

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023			Pension Expense			Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,										
		Discount Rate 6.50%	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027						
		(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(13)	(14)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
N002	CITY OF GRAYSON	765,361	966,315	598,361	44,697	(586,408)	(541,711)	39,621	82,681	7,535	129,837	2,080	70,146	93,121	625,340	790,687	(637,992)	(32,233)	17,088	(7,411)				
N002	EAST CLARKSDALE WATER DIST	796,674	1,005,849	622,841	46,255	71,482	71,407	71,424	86,063	28,177	135,482	1,161	73,016	96,930	5,858	177,969	(15,173)	(17,386)	(7,713)					
N003	EDISON & SOUTHERN CO PUBLIC LIB	250,436	300,191	195,021	14,425	(11,869)	(2,819)	20,514	23,139	13,119	22,545	1,081	22,245	30,370	74,485	100,370	(10,173)	(10,173)	(4,157)	(2,471)				
N003	ESTILL CO WATER DIST NO 1	875,571	1,105,494	684,544	51,134	72,647	123,781	45,328	94,589	79,625	219,542	2,379	80,249	106,513	2,397	191,558	14,158	19,547	(8,477)					
N003	HOUSING AUTH AUTO FLEMINGSBURG	126,084	159,189	98,573	7,363	(26,110)	(18,747)	6,527	13,621	16,726	36,874	343	11,556	15,341	21,585	48,825	(16,505)	2,986	2,815	(1,222)				
N003	FRANCIS G. REED SPURS POLES	3,211,772	4,005,582	2,932,126	183,782	8,707	27,060	18,071	34,798	88,334	679,893	8,731	294,428	393,016	114,060	808,762	728,063	(345,247)	(268,202)	133,586	(57,930)			
N003	HAZARD CO WATER DIST	42,407	535,410	311,537	24,765	21,810	21,810	21,953	45,811	18,513	1,152	38,866	51,596	11,068	102,423	(20,125)	(19,705)	9,467	(4,106)					
N004	BULLOCK PEN WATER DIST	1,867,589	2,357,944	1,460,086	109,066	(24,927)	(84,139)	96,681	201,753	14,074	312,508	5,075	171,166	227,227	36,345	439,813	(87,209)	(63,707)	41,692	(18,089)				
N004	PURCHASE AREA DEV DIST	5,225,027	6,996,912	4,048,939	305,138	291,312	598,292	270,490	564,451	324,637	1,159,578	14,198	478,877	635,723	-	1,128,798	30,078	(65,359)	116,644	(50,583)				
N004	GRANITE CITY WATER DIST	718,328	2,000,688	1,484,064	119,357	116,006	221,553	120,569	206,466	14,499	17,330	2,399	104,533	192,398	30,059	16,034	(6,634)	(6,634)	16,034	(6,634)				
N004	ELIZABETH TOWNSHIP ED CORP	1,390,260	2,000,688	1,484,064	119,357	116,006	221,553	120,569	206,466	14,499	17,330	2,399	104,533	192,398	30,059	16,034	(6,634)	(6,634)	16,034	(6,634)				
N004	ELIZABETH TOWNSHIP BD OF EDUC	7,001,566	8,839,900	5,473,841	408,887	(215,805)	(192,082)	382,458	756,367	181,718	1,300,543	19,025	641,698	851,873	173,762	1,686,358	(295,460)	(178,877)	156,303	(67,781)				
N004	CYNTHIANA HARRISON CO JPC	221,819	280,700	173,181	12,954	(2,870)	(10,084)	11,483	23,966	164	35,610	603	20,330	26,988	6,455	54,376	(11,691)	(8,879)	4,952	(2,148)				
N005	CITY OF HORSE CAVE	851,342	1,074,871	665,582	49,178	(85,237)	(33,519)	6,527	19,969	2,055	138,096	2,313	78,026	103,582	158,662	140,053	(73,196)	19,005	(8,242)					
N005	STATE OF KENTUCKY	32,597	37,709	14,050	1,062	(2,052)	(1,052)	9,072	17,977	4,447	48,810	4,767	16,709	22,237	31,762	42,699	(16,040)	40,687	(17,377)	(10,277)				
N005	CITY OF NEW CASTLE	330,514	417,204	291,397	19,302	5,719	21,041	17,110	35,305	7,135	58,950	898	30,292	40,213	25,734	97,137	(17,157)	(4,209)	7,738	(3,199)				
N005	CITY OF MADISONVILLE	22,788,871	27,227,327	17,816,395	1,330,855	786,686	2,117,505	1,179,736	2,461,844	369,346	10,416,526	61,924	2,088,616	2,772,696	4,923,236	(390,047)	810,386	508,740	(220,617)					
N005	NICHOLAS CO WATER HOUSES OUT	135,837	186,192	106,198	7,933	(29,551)	(26,168)	18,526	35,496	1,703	1,973	111,541	1,863	62,842	83,424	23,110	171,239	(43,506)	(24,862)	15,307	(6,637)			
N005	JOHNSON CO LIBRARY DIST	685,668	865,697	536,057	40,403	(21,517)	(18,526)	18,526	40,402	1,973	1,973	111,541	1,863	62,842	83,424	23,110	171,239	(43,506)	(24,862)	15,307	(6,637)			
N005	WILKES COUNTY CO WATER DIST	1,752,124	1,869,690	1,231,041	91,966	12,000	20,970	19,966	21,966	1,041	123,355	1,233,355	144,144	199,644	200,285	140,285	140,285	140,285	140,285	140,285	140,285			
N005	KNOX CO SOUL CONSERV DIS	137,121	173,123	107,201	8,008	16,141	24,149	7,098	14,813	35,601	57,512	373	12,567	16,683	2,318	31,941	12,619	11,219	3,061	(1,328)				
N005	CUMBERLAND VAL AREA DEV	2,044,587	3,035,936	1,879,912	140,426	(2,273)	(18,153)	124,481	259,763	39,498	423,742	6,533	220,382	292,563	59,941	579,420	(112,528)	(75,552)	53,688	(23,278)				
N005	TRENTON FORKS REG JAIL	3,111,814	3,928,835	2,432,824	181,728	(31,205)	(148,523)	148,523	200,750	252,762	150,717	265,019	4,856	285,200	378,611	98,230	488,337	(46,223)	(475)	69,468	(30,125)			
N005	DEERFIELD CO PUBLIC UTILI	903,310	1,061,491	700,303	52,573	(36,104)	(36,104)	36,104	36,104	3,227	14,747	1,763	8,841	12,826	8,841	10,095	84,070	(13,277)	(13,277)	8,841	(3,199)			
N005	GAR-GULKY-AUHTS WTR DIST	511,396	645,668	399,810	28,965	(34,628)	(4,763)	26,674	55,245	1,719	1,390	4,670	6,870	62,223	23,815	134,316	(33,625)	(5,636)	11,416	(4,952)				
N005	CITY OF CRAB ORCHARD	113,829	143,716	88,992	6,648	(5,230)	(1,418)	5,893	12,297	10,275	28,465	309	10,432	13,849	6,233	21,933	2,933	(1,102)	2,544	(1,100)				
N005	CITY OF AUBURN	882,206	1,113,838	689,711	51,520	(24,570)	(26,950)	26,950	50,607	5,067	7,899	148,872	8,085	103,737	148,872	24,815	215,404	(33,375)	(41,810)	19,694	(8,540)			
N005	LAUREL CO HAZARDOUS SERVICE	1,607,207	2,029,196	1,206,538	100,302	15,229	25,229	16,008	20,008	8,893	20,969	4,075	14,747	20,969	8,893	35,975	(6,634)	(6,634)	35,975	(3,199)				
N005	CITY OF ISLAND	312,311	409,402	259,159	15,197	15,822	35,229	35,229	35,229	2,339	9,203	903	30,457	40,412	11,014	82,806	(8,895)	(1,873)	7,419	(3,218)				
N005	MADISON CO EMS	209,435	264,424	163,377	4,211	16,445	10,842	22,626	1,256	34,723	569	19,195	25,487	1,251	46,497	(6,988)	(7,434)	4,675	(2,028)					
N005	MAGOFFIN CO WATER DIST	16,456	18,086	13,677	6,075	(1,615)	(9,267)	38,642	44,551	92,967	4,755	142,773	7,073	87,873	23,735	209,652	(10,121)	(19,213)	19,213	(1,311)				
N005	CITY OF HARTFORD	1,379,194	1,844,000	1,344,000	115,350	191,350	190,350	190,350	190,350	10,001	100,252	18,606	18,606	18,606	18,606	18,606	18,606	18,606	18,606	18,606	18,606			
N005	CITY OF LAGRANGE	2,003,234	2,529,204	1,566,133	168,988	(171,350)	(288,338)	234,656	554,576	5,443	181,704	216,406	1,763	343,177	2,399	39,560	42,332	27,246	47,470	19,861	(19,392)			
N005	CITY OF OWENTON	151,365	189,108	118,338	8,840	(88,928)	(88,928)	7,836	16,352	175	175	433	411	13,873	18,416	57,727	90,427	12,210	23,344	10,380	(1,380)			
N005	KY VALLEY ED COOPERATIVE	291,630	368,201	277,997	22,977	31,992	20,149	20,149	1,440	2,888	778	170,615	2,313	94,409	129,313	56,849	286,459	(75,098)	(54,184)	22,727	(10,289)			
N005	CLAY CO WATER DISTRICT	2,092,292	2,404,220	1,800,292	193	193	193	193	193	38,078	38,078	26,601	26,601	90	90	100,305	101,311	47,390	47,390	17,886	17,886			
N005	CITY OF CLAY CITY	615,279	776,827	481,027	35,912	32,042	67,974	67,974	67,974	10,000	10,000	20,864	11,184	1,672	5,639	14,519	14,519	14,519	14,519	14,519	14,519			
N005	BOWLING GRN MUNICIPAL UTI	33,615,189	44,241,207	26,280,437	1,963,105	31,148	1,242,603	1,242,603	1,242,603	1,242,603	1,242,603	216,203	216,203	216,203	216,203	216,203	216,203	216,203	216,203	216,203	216,203	216,203		
N005	WASHINGTON CO DIST	79,501	100,374	62,154	4,643	3,067	7,710	7,710	4,116	8,588	4,562	16,726	216	7,286	9,673	1,093	112,945	70,720	70,720	27,070	27,070			
N005	MURKIN CO HAZARDOUS UTILITY COMM	1,749,731	2,140,700	1,490,700	91,639	6,809	(30,349)	(20,071)	12,071	2,071	2,071	12,071	12,071	12,07										

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

County Employees Retirement System (Non-Hazardous)

Net Pension Liability as of June 30, 2023				Pension Expense						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less Than 5.0%	Share of Aggregate Plan Pension Expense			Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions			Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions			Total Deferred Outflow of Resources			Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions			Total Deferred Inflow of Resources			2024	2025	2026	2027
(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)		
P050	HART CO SOLID WASTE SVC	1,910,451	2,412,060	1,493,593	111,569	113,336	224,955	224,955	206,383	98,900	206,383	72,974	378,257	5,191	175,094	232,442	-	412,727	11,216	(69,839)	42,649	(18,495)			
P051	HENDERSON MUN POWER&LIGHT	9,415,007	11,887,015	7,360,675	549,830	222,992	772,789	772,789	487,397	1,017,087	459,463	1,963,947	25,583	862,892	1,145,513	197,496	2,231,484	(239,177)	(147,395)	210,181	(91,146)				
P052	HORN CO COAL COAL CO	161,375	204,746	126,164	94,242	10,929	8,354	8,354	17,433	5,687	31,474	439	14,790	19,634	9,916	44,779	(11,274)	(3,770)	3,660	(1,563)					
P053	INDIANA CO COAL COAL CO	644,538	813,769	503,164	37,641	8,382	41,467	31,367	69,628	1,306	144,301	1,751	59,071	78,420	17,657	165,900	(14,744)	(20,015)	14,389	(6,293)					
P057	VALLEY VIEW FERRY AUTHORITY	459,307	550,478	204,522	77,447	100,399	100,399	100,399	40,772	74,730	140,959	12,549	42,142	55,044	99,335	34,644	8,403	10,265	(4,452)	10,265	(4,452)				
P061	BARBOURVILLE UTILITY COMM	6,081,887	6,765,750	4,754,834	355,178	85,474	440,652	440,652	314,848	67,016	69,765	1,041,629	45,446	55,409	78,454	17,446	1,461,357	(200,972)	(295,651)	135,772	(58,877)				
P063	LAUREL CO WATER DIST #2	2,005,159	2,531,634	1,567,638	117,100	36,099	153,193	103,803	216,614	75,168	395,585	5,449	183,774	243,965	980	434,168	(14,416)	(49,518)	44,763	(9,142)					
P066	LEWIS CO PUBLIC LIBRARY	235,935	247,882	16,261	3,405	17,186	12,126	12,126	4,250	41,952	641	10,281	50,971	5,071	10,281	50,971	22,271	22,271	22,271	22,271	22,271				
P071	LOGAN CO CONS DISTRICT	1,014,000	1,020,237	97,923	50,317	113,523	99,091	99,091	11,256	173,270	27,850	92,320	132,172	3,919	22,290	22,290	22,290	22,290	22,290	22,290	22,290				
P072	LYON CO WATER DISTRICT	264,553	334,014	206,878	15,450	27,473	37,973	37,973	13,695	26,307	719	24,266	32,188	11,471	68,574	5,588	5,906	(2,561)	5,906	(2,561)	5,906	(2,561)			
P075	MCLEAN CO REG WATER COMM	303,888	336,190	393,941	29,427	19,248	48,675	48,675	26,085	54,434	2,513	83,032	1,369	46,182	61,308	32,564	141,423	(32,232)	(32,232)	11,249	(4,880)				
P077	MONTGOMERY CO PUBLIC LIBRARY	2,826,985	3,359,500	2,210,000	163,604	71,586	236,680	236,680	146,384	306,284	114,986	566,727	7,688	259,695	343,656	3,342	631,975	(6,220)	(5,868)	63,100	(2,959)				
P078	MUSKIES-MAG COAL CO JOBS	304,720	336,727	21,175	17,475	32,915	32,915	32,915	32,915	32,915	312	27,885	32,885	2,051	9,360	1,446	18,066	(1,257)	(1,257)	6,803	(2,951)				
P079	MARION CO CONSERVAT DIST	76,934	97,134	60,147	4,493	627	5,120	3,983	8,311	2,941	15,235	208	7,051	9,360	1,446	(2,254)	(1,550)	1,717	(743)						
P081	CITY OF CALVERT CITY	3,009,663	3,779,882	2,352,062	175,762	45,051	130,711	130,711	155,084	325,129	6,844	487,777	8,176	275,838	366,182	153,510	803,708	(20,075)	(131,07)	67,188	(29,137)				
P084	MONTGOMERY CO PUBLIC LIBRARY	220,342	226,790	172,000	12,588	14,488	16,230	16,230	16,230	20,837	16,230	30,887	12,277	20,839	3,796	21,399	2,439	2,439	2,439	2,439	2,439				
P087	MONTGOMERY CTY WATER DIST	133,848	168,992	104,643	7,817	2,700	31	311	6,929	14,459	809	22,197	364	12,267	16,285	2,182	31,098	(5,948)	(6,444)	2,988	(1,296)				
P088	MORGAN CO WATER DIST	999,243	1,261,604	818,210	58,355	191,425	249,780	249,780	51,729	107,947	255,434	415,110	9,158	91,581	121,577	21,577	215,873	128,041	128,041	58,545	128,041				
P089	MUILENBERG WATER DIST #3	645,565	815,065	504,704	10,701	50,258	48,274	48,274	33,420	48,274	10,701	98,979	9,174	59,166	87,979	9,879	149,344	(28,156)	(23,642)	14,412	(6,249)				
P090	MURKIN CO CONSERVAT DIST	102,857	124,850	80,500	3,008	30,990	30,990	30,990	26,653	30,990	5,008	34,537	4,780	17,394	21,047	4,780	34,537	8,126	8,126	5,935	8,126				
P092	ODGE CO REG WASTEWATER DIST	596,094	652,604	466,027	34,811	9,230	44,041	44,041	44,041	54,859	64,395	1,559	80,613	5,420	54,632	72,526	1,559	116,112	(31,236)	(25,601)	13,307	(5,770)			
P097	KY RIVER AREA DEV DIST	3,850,547	4,861,548	3,010,367	224,869	163,722	388,591	388,591	199,335	415,987	177,005	92,708	104,633	10,463	320,928	17,334	17,334	161,120	17,334	17,334	161,120	17,334			
P100	LAKE CUMBERLAND CAA INC	7,485,563	9,450,975	5,852,231	437,152	294,705	90,760	90,760	80,653	104,852	10,463	169,422	1,405	68,057	91,760	10,463	169,422	8,661,075	16,057,520	15,557	(650,877)	(987,393)			
P104	RUSSELL CO PUBLIC LIBRARY	155,563	170,679	122,000	9,143	14,799	14,164	14,164	16,913	14,164	14,164	14,164	14,164	14,164	14,164	14,164	14,164	14,164	14,164	14,164	14,164				
P105	GEORGETOWN SCOTT TOURISM	376,906	475,866	294,666	2,011	20,094	42,105	42,105	40,874	31,905	30,864	56,658	11,024	14,544	14,544	10,019	14,544	22,553	8,414	(3,649)	21,544	(9,943)			
P107	MULTI PURPOSE COMM ACTION AGENCY	196,043	218,425	174,000	10,262,000	163,400	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300			
P108	BONNIE COOL LIBRARY DIS	67,566	83,960	53,300	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446	3,446			
P109	ASHLAND BD OF ED	13,126,380	16,872,547	12,626,235	766,672	181,818	948,386	948,386	679,575	1,482,010	1,511,575	3,649,123	378,457	1,325,663	1,203,042	1,597,072	2,356,220	92,292	16,887	(444,567)	(265,622)	168,887	(732,904)		
P111	JOHN L STREET LIBRARY	427,596	536,394	334,296	24,971	73,854	97,825	97,825	22,136	124,748	10,191	20,830	38,128	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559			
P113	STURGS HOLDING AUTHORITY	79,116	99,888	61,853	4,620	(25,094)	4,096	4,096	8,547	382	13,025	215	7,251	9,626	47,572	64,664	(27,818)	(2,822)	1,766	(765)					
P115	HOUSING AUTH SPRINGFIELD	252,554	318,864	197,447	14,749	24,144	38,893	38,893	13,074	35,239	20,840	32,220	32,220	32,220	-	-	54,561	12,022	5,832	5,638	(2,445)				
P116	CITY OF CLINTON	895,100	1,042,453	2,447,400	197,922	112,012	52,873	52,873	52,873	52,873	52,873	156,222	156,222	156,222	156,222	156,222	156,222	156,222	156,222	156,222	156,222	156,222			
P117	PRINCETON	1,409,707	1,779,840	1,102,112	82,326	22,326	29,448	29,448	19,248	22,326	79,963	125,229	38,332	129,201	171,517	34,013	338,562	(35,069)	(16,086)	31,470	(13,647)				
P119	MURRAY ELECTRIC SYSTEM	6,604,063	8,338,028	5,012,177	5,012,177	385,673	91,692	91,692	91,692	91,692	91,692	14,949	14,949	14,949	14,949	14,949	14,949	14,949	14,949	14,949	14,949	14,949			
P120	PORT THOMAS BOARD OF ED	7,740,445	9,713,445	6,000,140	1,375,000	13,500	16,870	16,870	16,870	16,870	16,870	16,870	16,870	16,870	16,870	16,870	16,870	16,870	16,870	16,870	16,870				
P122	CHESNUT COLE & WATER SYS	8,523,301	10,213,301	6,000,177	4,670,000	400,10	12,028	12,028	12,028	12,028	12,028	4,670,277	92,344	39,940	1,703	21,370	31,355	15,037	15,037	15,037	15,037	15,037			
P124	CHRISTIAN CO WATER BD	1,371,785	1,713,926	1,027,465	801,111	50,037	71,015	71,015	71,015	71,015	71,015	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158			
P125	DAVIES CO AIRPORT BD	661,991	835,804	517,546	1,353	6,916	7,549	7,549	5,454	4,911	9,811	1,730	1,730	1,730	1,730	1,730	1,730	1,730	1,730	1,730	1,730				
P126	LINCOLN TRAIL AREA DEV	105,359	133,022	82,370	6,153	1,398	7,549	7,549	5,454	4,911	10,738	2,83													

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

County Employees Retirement System (Non-Hazardous)

Net Pension Liability as of June 30, 2023				Pension Expense						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less Than 5.50%	Discount Rate 1.00%	Discount Rate Plus 1.00% 7.50%	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions			Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions			Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions			Total Deferred Inflow of Resources	2024	2025	2026	2027		
(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)						
R120 CITY OF MIDWAY		736,808	930,264	576,038	43,029	27,494	70,523	70,523	38,143	79,598	50,131	167,870	2,002	67,529	89,647	13,819	172,997	18,797	(31,239)	16,449	(7,134)								
R859 N KY LEGAL AID SOCIETY		6,067,707	7,660,847	4,743,748	354,350	101,790	456,050	456,050	314,113	655,484	106,085	1,075,682	16,488	556,110	738,251	439,907	1,750,756	(322,293)	(429,905)	135,456	(58,743)								
T032 FLOYD CO FISCAL COURT		242,287	305,902	14,149	14,149	10,796	27,721	27,721	12,543	26,174	216	38,933	658	22,206	29,479	4,189	56,532	(10,549)	(10,113)	5,409	(2,346)								
V001 VANDERBILT UNIVERSITY		4,448,999	5,617,009	3,476,008	329,186	100,000	441,178	441,178	300,998	166,517	1,090,001	295,683	7,970,410	12,690	407,740	541,299	500,493	1,691,630	(150,599)	(397,711)	99,319	(43,167)							
V002 ALLEN COUNTY FISCAL COURT		5,333,633	7,033,314	4,560,748	340,000	100,000	441,178	441,178	300,998	166,517	1,090,001	295,683	7,970,410	12,690	407,740	541,299	500,493	1,691,630	(150,599)	(397,711)	99,319	(43,167)							
V003 ANDERSON CO FISCAL COURT		6,959,987	8,787,404	4,456,459	261,576	668,035	117,877	117,877	171,836	360,305	223,503	1,335,684	18,912	67,888	486,814	549,280	2,052,894	(292,022)	(513,183)	155,375	(67,380)								
V004 BALLARD COUNTY FISCAL CT		5,608,285	7,080,799	4,384,571	327,520	211,797	290,330	290,330	605,854	9,766	15,239	742,399	10,797	164,167	483,442	401,317	1,612,913	(437,668)	(340,201)	125,206	(49,149)								
V005 BARREN CO FISCAL CT		3,737,423	5,016,666	3,104,432	232,045	100,999	242,307	242,307	169,998	3,259	8,855	596,897	8,855	208,399	320,269	270,730	120,743	(208,270)	88,703	(38,467)	72,299	(31,219)							
V006 BELL CO FISCAL CT		3,238,752	4,071,971	2,847,301	100,999	242,307	242,307	242,307	169,998	3,259	8,855	596,897	8,855	208,399	320,269	270,730	120,743	(208,270)	88,703	(38,467)	72,299	(31,219)							
V007 BELL CO FISCAL CT		5,316,919	7,470,468	4,675,567	345,544	117,513	261,779	261,779	639,195	435,329	1,066,513	16,078	1,380,831	749,195	190,106	1,468,379	(137,457)	(34,898)	132,090	(57,783)									
V008 BOONE CO FISCAL CT		28,295,647	35,729,964	21,652,447	1,129,494	2,781,937	2,781,937	2,781,937	1,464,811	3,057,631	2,045,889	6,557,431	76,887	2,593,316	3,442,699	18,997	6,131,899	198,105	(120,318)	631,673	(273,928)								
V009 BOURBON CO FISCAL COURT		6,586,546	8,315,912	5,149,378	384,450	277,506	662,212	662,212	304,073	711,534	309,497	1,362,604	17,899	603,661	801,378	40,953	1,463,890	(75,895)	(109,266)	147,038	(63,764)								
V010 CALHOUN CO FISCAL COURT		20,366,447	24,287,073	15,006,009	1,081,387	2,396,723	2,396,723	2,396,723	1,004,332	2,000,533	1,607,170	4,777,063	55,344	1,860,901	2,477,905	4,777,063	4,777,063	4,777,063	4,777,063	4,777,063	4,777,063	4,777,063	4,777,063	4,777,063	4,777,063	4,777,063	4,777,063		
V011 CARROLL CO FISCAL COURT		8,889,001	10,284,723	6,488,409	477,502	208,333	290,246	290,246	180,233	290,246	904,737	2,243,933	22,143	746,870	991,491	1,760,464	257,000	122,089	188,921	(78,891)									
V012 CARTER CO FISCAL COURT		9,164,763	11,571,067	7,165,034	552,216	272,057	807,273	807,273	474,442	990,000	275,363	1,739,575	24,903	839,957	1,115,066	377,929	2,357,855	(216,794)	(517,074)	204,595	(88,723)								
V013 CASEY CO FISCAL COURT		5,085,211	6,420,386	3,975,631	296,973	126,900	296,742	296,742	231	261	812,999	812,999	-	616,063	618,712	210,299	1,397,822	(365,703)	(283,814)	113,525	(49,229)								
V014 CHIROPRACTIC FISCAL CT		7,754,047	9,799,660	6,645,200	430,464	22,218	22,218	22,218	40,441	41,717	6,105	1,425,263	21,463	21,463	21,463	21,463	2,304,176	(752,402)	(431,534)	171,314	(75,021)								
V015 CLARK CO FISCAL COURT		9,031,813	10,740,667	5,592,093	432,462	98,093	462,860	462,860	467,560	972,902	896,836	2,047,007	24,542	2,047,007	24,542	2,047,007	24,542	2,047,007	24,542	2,047,007	24,542	2,047,007	24,542	2,047,007	24,542	2,047,007			
V016 CLAY COUNTY FISCAL COURT		8,840,827	10,288,334	5,698,960	522,138	82,968	986,249	986,249	985,963	985,963	985,963	1,049,429	9,389	849,429	851,433	2,047,007	24,542	2,047,007	24,542	2,047,007	24,542	2,047,007	24,542	2,047,007	24,542	2,047,007			
V017 CLINTON CO FISCAL COURT		4,163,416	4,266,308	2,381,013	204,003	151,161	516,161	516,161	179,059	737,637	1,614	554,301	9,398	554,301	554,301	1,047,766	851,890	420,815	104,776	851,890	420,815	104,776	851,890	420,815	104,776	851,890	420,815		
V018 CALLOWAY CO FISCAL COURT		5,372,607	6,783,241	3,400,217	313,757	106,555	308,555	308,555	278,129	508,390	1,144	861,667	1,144	861,667	1,144	1,022,042	534,232	534,232	73,384	1,022,042	534,232	73,384	1,022,042	534,232	73,384	1,022,042	534,232	73,384	
V019 CAMDEN CO FISCAL COURT		15,934,131	19,469,319	12,713,494	1,274,545	313,573	290,246	290,246	180,233	290,246	904,737	2,243,933	22,143	590,830	590,830	1,760,464	257,000	122,089	188,921	(78,891)									
V021 EDMONDSON CO FISCAL CT		3,896,361	4,491,391	3,046,384	3,046,384	1,081,387	1,081,387	1,081,387	488,809	488,809	904,737	2,243,933	22,143	590,830	590,830	496,607	496,607	55,667	9,493	51,317	(22,254)								
V022 ELLIOTT CO FISCAL COURT		2,289,714	2,902,265	1,977,140	134,243	126,900	290,246	290,246	199,000	248,236	223,504	590,830	18,722	20,679	279,682	496,607	496,607	496,607	496,607	496,607	496,607	496,607	496,607	496,607	496,607	496,607	496,607		
V023 ESTILL CO FISCAL COURT		4,779,978	6,035,011	3,736,988	297,148	1,081,387	250,572	250,572	142,964	315,705	474,442	516,373	33,705	797,528	12,989	581,575	1,115,066	377,929	2,357,855	(216,794)	(517,074)	204,595	(88,723)						
V024 FLOOYD CO FISCAL COURT		2,743,186	3,406,443	2,446,229	2,446,229	100,000	1,251,626	1,251,626	128,964	142,600	261,242	300,246	83,120	521,471	7,455	251,415	333,760	2,047,007	24,542	2,047,007	24,542	2,047,007	24,542	2,047,007	24,542	2,047,007	24,542	2,047,007	
V025 FRANKLIN CO FISCAL COURT		12,418,446	15,679,079	9,707,771	725,229	200,515	524,714	524,714	487,344	1,344,874	1,344,874	1,984,423	33,744	1,150,938	1,150,938	277,230	2,022,211	1,221,377	1,221,377	1,221,377	1,221,377	1,221,377	1,221,377	1,221,377	1,221,377	1,221,377	1,221,377	1,221,377	1,221,377
V026 FULTON COUNTY FIS CT		6,734,190	8,502,321	5,201,321	2,031,321	1,000,000	393,272	393,272	393,272	393,272	393,272	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771	1,018,771		
V027 GALLATIN CO FISCAL COURT		3,424,496	4,549,419	3,380,580	223,759	127,288	539,866	539,866	311,881	871,669	474,564	998,655	1,020,871	4,877	454,594	500,382	1,047,007	24,542	1,047,007	24,542	1,047,007	24,542	1,047,007	24,542	1,047,007	24,542	1,047,007		
V028 GRAYSON CO FISCAL COURT		8,783,530	10,370,012	6,031,313	300,998	200,000	704,111	704,111	492,680	924,565	300,998	300,998	300,998	300,998	300,998	300,998	300,998	300,998	300,998	300,998	300,998	300,998	300,998	300,998	300,998	300,998			
V029 LARUE CO FISCAL COURT		3,227,401	5,659,910	4,066,795	305,277	163,000	321,230	321,230	300,998	300,998	583	835,902	1,024,376	14,204	636,492	636,492	1,235,207	24,542	1,235,207	24,542	1,235,207	2							

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

County Employees Retirement System (Non-Hazardous)

Net Pension Liability as of June 30, 2023				Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less Than 5.50%	Discount Rate 1.00%	Discount Rate Plus 1.00% Less Than 7.50%	Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2024	2025	2026	2027	
(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(13)	(14)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
W094 OWEN COUNTY FISCAL COURT	5,272,573	6,656,942	4,122,111	307,915	446,532	754,227	275,227	722,951	569,587	250,973	1,093,511	14,327	483,235	641,508	-	1,139,070	60,696	(172,917)	117,705	(51,043)	
V095 OWSLEY CO FISCAL COURT	2,055,336	2,594,986	1,606,867	120,030	48,854	168,611	106,401	222,033	134,423	462,858	5,588	188,373	250,070	20,572	464,600	(12,370)	(15,358)	45,883	(19,898)		
V096 PENDLETON CO FISCAL COURT	3,582,401	4,034,997	2,800,730	209,210	1,052	1,268,723	571,279	1,194,356	185,454	387,000	57,565	630,020	9,733	328,330	435,867	85,842	859,773	(164,647)	(110,398)	79,974	(34,682)
V097 PERIN CO FISCAL COURT	11,041,143	13,000,116	8,402,992	644,795	1,007	1,268,723	214,172	185,454	1,097,949	1,224,628	2,098,963	30,032	1,019,928	1,263,363	344,131	2,396,837	11,343	2,366,837	1,464,433	1,063,000	
V098 PERRY CO FISCAL COURT	21,059,108	24,822,159	18,460,000	1,220,500	703,417	1,932,459	1,070,949	1,274,446	1,146,095	1,224,182	57,210	1,929,459	2,661,037	7,656	4,455,112	4,455,112	4,455,112	4,455,112	4,455,112	4,455,112	4,455,112
V099 POWELL CO FISCAL CT	8,541,592	10,743,276	6,677,837	498,823	179,656	678,459	442,182	92,724	234,278	1,599,194	21,210	782,843	1,039,246	54,546	1,899,845	(192,888)	(215,755)	190,683	(82,691)		
V100 PULASKI CO FISCAL CT	14,193,381	17,920,001	11,096,420	828,884	253,271	576,513	734,764	1,533,287	981,510	3,249,561	38,567	1,300,833	1,726,893	2,480,435	5,546,728	(805,089)	(1,671,528)	316,854	(137,405)		
V101 ROBERTSON CO FISCAL CT	1,060,585	1,339,052	800,675	61,937	(80,900)	18,963	54,494	11,473	1,308	170,785	2,884	1,294,040	113,760	342,885	(121,755)	(63,734)	23,677	(10,704)			
V102 RODDING CO FISCAL COURT	8,281,898	10,302,003	5,020,000	375,435	41,700	340,721	367,399	603,477	82,399	1,274,997	17,474	588,013	1,029,913	1,290,999	2,069,040	4,132,798	(206,940)	143,798	1,029,999	1,029,999	
V103 ROWAN CO FISCAL COURT	10,739,118	13,558,785	8,385,668	671,157	436,734	1,063,891	555,943	1,160,129	466,067	2,182,139	29,181	884,248	1,306,616	102,789	2,472,834	(178,830)	(197,640)	239,741	(103,966)		
V104 RUSSELL CO FISCAL COURT	6,057,312	7,473,620	4,735,024	353,743	67,171	420,934	420,934	313,575	654,361	237,993	1,205,929	16,453	555,157	736,986	588,018	1,896,620	(270,119)	(497,155)	135,224	(58,641)	
V105 SCOTT CO FISCAL CT	10,441,456	13,182,969	8,163,156	609,774	540,534	1,139,501	540,534	1,127,973	241,158	1,099,665	28,372	956,967	1,270,400	2,355,759	2,355,759	1,270,400	1,099,665	1,099,665	1,099,665	1,099,665	
V106 SHADY CO FISCAL COURT	8,894,088	10,338,781	8,186,274	498,835	113,433	1,268,723	1,021,426	1,021,426	499,000	913,014	22,365	1,180,327	23,092	80,190	1,916,691	1,916,691	1,916,691	1,916,691	1,916,691	1,916,691	
V107 SIMPSON CO FISCAL COURT	7,419,794	9,036,938	5,834,513	431,111	82,443	77,474	67,154	384,108	80,548	294,734	20,812	60,800	1,029,749	134,544	(142,623)	165,640	(71,832)	165,640	(71,832)	165,640	
V108 SPENCER CO TREASURER	3,392,475	4,335,716	2,808,605	209,298	74,043	287,807	287,807	185,975	388,099	76,887	1,055	329,253	437,092	72	776,179	(146,608)	(124,041)	80,199	(34,779)		
V109 TAYLOR COUNTY FISCAL COURT	7,428,392	9,036,938	5,834,513	431,111	82,443	77,474	67,154	384,108	80,548	294,734	20,812	60,800	1,029,749	134,544	(142,623)	165,640	(71,832)	165,640	(71,832)	165,640	
V110 TODD CO FISCAL COURT	4,671,099	5,897,533	3,655,869	272,789	151,671	241,813	241,813	204,610	241,813	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	
V111 TRAIL CO FISCAL COURT	3,233,191	4,034,997	3,062,899	41,707	11,104	174,353	174,353	127,574	32,174	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	1,185,915	
V112 TRIMBLE CO FISCAL COURT	3,212,810	4,056,367	2,513,783	187,626	168,043	19,583	19,583	100,321	347,074	66,187	578,582	8,730	284,456	390,899	45,308	773,393	(10,447)	(89,983)	71,723	(31,104)	
V113 UNION COUNTY FISCAL COURT	7,276,128	9,186,551	5,688,495	424,921	105,391	730,512	376,711	78,024	203,672	1,366,371	19,771	666,862	885,278	1,571,911	1,571,911	1,571,911	1,571,911	1,571,911	1,571,911	1,571,911	
V114 WASHINGTON CO FISCAL COURT	4,249,057	5,038,781	3,876,000	204,219	10,000	2,056,199	2,056,199	1,243,999	2,056,874	1,739,523	1,579,523	2,022,326	45,297	85,196	526,477	526,477	526,477	526,477	526,477	526,477	
V115 WEBSTER CO FISCAL COURT	4,219,259	5,038,781	3,876,000	204,219	10,000	2,056,199	2,056,199	1,243,999	2,056,874	1,739,523	1,579,523	2,022,326	45,297	85,196	526,477	526,477	526,477	526,477	526,477	526,477	
V116 WAYNE COUNTY FISCAL COURT	9,360,338	10,817,993	7,317,935	564,638	30,099	515,729	484,567	1,011,182	376,083	1,085,832	1,085,832	1,085,832	1,085,832	1,085,832	1,085,832	1,085,832	1,085,832	1,085,832	1,085,832	1,085,832	
V117 WEBSTER CO FISCAL COURT	6,015,669	7,579,146	4,703,005	351,311	411,730	60,419	311,420	649,803	961,283	961,283	961,283	961,283	961,283	961,283	961,283	961,283	961,283	961,283	961,283	961,283	
V118 WHEELER CO FISCAL COURT #2	2,440,202	3,080,979	1,907,803	140	110	118,140	24,707	24,707	26,147	30,851	2,021,372	1,070,147	1,070,147	1,070,147	1,070,147	1,070,147	1,070,147	1,070,147	1,070,147	1,070,147	1,070,147
V119 WHEELER CO FISCAL COURT #1	391,281,052	494,015,976	305,304,900	22,850,545	(29,703,905)	(6,853,390)	483,500	20,553,867	483,500	20,553,867	483,500	20,553,867	18,043,278	18,043,278	18,043,278	18,043,278	18,043,278	18,043,278	18,043,278		
V120 ANCHORAGE BD OF EDUCATION	2,139,424	2,598,032	1,563,000	125,538	159,726	159,726	159,726	159,726	159,726	159,726	159,726	159,726	159,726	159,726	159,726	159,726	159,726	159,726	159,726	159,726	
V121 FRANKLIN CO CONS DIST	72,442	91,463	56,636	4,231	(32,915)	28,684	3,750	3,750	8,726	11,576	9,639	8,614	33,228	48,878	(11,818)	48,878	(11,818)	6,167	(1,701)	6,167	
V122 CITY OF CAMPBELL	10,071,071	12,726,765	6,659,500	510,931	140,000	480,420	450,420	966,444	500,578	155,548	155,548	155,548	155,548	155,548	155,548	155,548	155,548	155,548	155,548	155,548	
V123 CITY OF HAZARD	8,892,082	10,620,000	6,659,500	510,931	140,000	480,420	450,420	966,444	500,578	155,548	155,548	155,548	155,548	155,548	155,548	155,548	155,548	155,548	155,548	155,548	
V124 MOUNTAIN WATER DISTRICT	5,310,431	6,704,740	4,151,708	310,126	41,900	268,226	268,226	274,911	57,677	169,984	1,018,572	14,430	486,705	614,116	90,230	1,237,479	(165,105)	118,550	51,410	1,237,479	
V125 PULASKI CO AMB SR	1,331,618	1,681,248	1,041,062	776,666	776,666	432,727	432,727	432,727	432,727	432,727	432,727	432,727	432,727	432,727	432,727	432,727	432,727	432,727	432,727	432,727	
V126 BARRENMETCALF CO AMB SR	34,769	44,939	34,769	807,465	807,465	1,071,197	1,071,197	1,071,197	1,071,197	1,071,197	1,071,197	1,071,197	1,071,197	1,071,197	1,071,197	1,071,197	1,071,197	1,071,197	1,071,197	1,071,197	
V127 HENDERSON CO RIVER AUTH	1,654,240	2,088,578	1,293,399	96,607	123,032	123,032	123,032	123,032	123,032	123,032	123,032	123,032	123,032	123,032	123,032	123,032	123,032	123,032	123,032	123,032	
V128 KENTON CO PUBLIC LIBRARY	11,896,592	15,020,166	9,304,784	694,733	694,733	1,140,400	682,000	470,690	651,864	1,185,737	1,185,737	1,185,737	1,185,737	1,185,737	1,185,737	1,185,737	1,185,737	1,185,737	1,185,737	1,185,737	
V129 CHRISTIAN CO CONS DIST	2,048,967	2,414,837	1,464,335	116,909	147,604	682,677	1,184,994	1,184,994	1,184,994	1,184,994	1,184,994	1,184,994	1,184,994	1,184,994	1,184,994	1,184,994	1,184,994	1,184,994	1,184,994	1,184,994	
V130 CHRISTIAN CO PUB LIB	2,048,967	2,414,837	1,464,335	116,909	147,604	682,677															

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

County Employees Retirement System (Non-Hazardous)

Net Pension Liability as of June 30, 2023				Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30.						
Participating Employee Code	Participating Employer Name	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions				Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions				Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions				Total Deferred Inflow of Resources				2024				
		Discount Rate 6.50%	Discount Rate 5.50%	Discount Rate Lessor of 6.00% or 7.50%	Discount Rate Plus 1.00%	Gross Employee Plan Contribution	Employee Pension Expense	Non-Employee Plan Contribution	Liability Experience	Investment Expense	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Expense	Total Deferred Inflow of Resources	(24)	(25)	(26)	(27)			
V473	PADUCAH POWER SYSTEM	14,602,855	18,437,021	11,416,509	852,799	79,200	931,999	931,999	1,377,532	158,010	2,491,499	39,680	1,338,264	1,776,716	1,523	3,166,283	(364,450)	326,995	(141,568)	(141,568)		
V474	KY RIVER FOOTILLS DEV CO	12,107,182	15,285,856	9,645,925	707,689	(354,051)	353,038	353,038	626,799	1,307,988	49,834	1,984,601	32,900	1,093,690	1,473,145	1,327,413	3,543,142	(117,539)	270,296	(117,214)	(117,214)	
V500	WEST PALUASK WATER DISTR	1,499,859	1,893,662	1,172,593	87,591	195,528	283,119	283,119	77,645	162,027	410,427	4,076	137,463	182,486	324,025	63,644	37,333	48,483	(10,495)	1,511	(655)	(655)
V501	CITY OF PARK CITY	67,694	85,468	52,923	3,953	(942)	3,011	3,011	7,313	1,208	184	6,204	7,312	1,206	31,944	(4,097)	(24,734)	9,288	4,029	4,029	3,889	3,889
V507	BELL CO SOLID WASTE OFF	416,111	525,365	325,316	24,284	(18,600)	57,010	57,010	1,21,541	44,952	52,904	50,244	1,131	38,137	50,628	29,097	118,993	4,029	11,490	11,490	10,429	10,429
V524	HOPKINSVILLE WATER ENVE ATTH	10,805,978	13,634,200	8,488,140	631,062	558,983	1,190,043	1,190,043	559,405	1,167,352	41,024	1,67,781	29,363	990,375	1,314,751	90,968	2,485,457	(365,326)	428,972	241,233	(104,611)	(104,611)
V530	AUDUBON AREA COMM SER INC	39,657,808	50,070,378	31,041,057	2,315,990	1,240,262	3,556,252	3,556,252	2,053,005	4,284,166	6,445,845	107,762	3,634,665	4,825,121	394,271	8,961,819	(145,272)	156,595	885,322	383,927	383,927	383,927
V537	CAPITAL COMMUNITY & IDA	221,049	279,087	172,816	12,909	(4,344)	8,565	11,443	23,880	601	66,109	26,895	12,414	66,169	15,180	12,098	4,933	2,141	2,141	2,141	2,141	
V541	WATER AUTHORITY OF LEXINGTON HU	505,049	637,157	397,000	76,100	(1,500)	50,000	50,000	12,500	9,517	1,377,971	1,377,971	1,377,971	1,377,971	1,377,971	1,377,971	1,377,971	1,377,971	1,377,971	1,377,971	1,377,971	
V559	BEECHWOOD BOARD OF EDUC	3,024,485	3,816,596	2,264,550	176,628	(67,061)	109,567	109,567	158,572	326,730	3,984	386,696	8,218	277,196	367,986	10,177	764,177	(182,422)	67,519	(29,280)	(29,280)	
V565	LONDON LAUREL CO IDA	298,753	377,193	233,566	17,447	24,382	41,829	15,466	32,274	56,182	103,922	812	27,381	36,349	1,206	65,748	29,583	4,814	6,669	(2,892)	2,892	
V576	SOUTHERN MADISON WATER DT	511,783	629,000	406,111	29,988	(122,231)	92,043	92,043	55,287	81,781	1,391	46,628	176,626	287,190	129,411	82,466	11,425	(4,955)	11,425	11,425	11,425	
V607	WALTON UTILITY COMM	2,656,006	3,333,747	2,076,400	155,127	181,514	73,613	73,613	137,252	206,956	2,468	24,468	2,181	321,100	66,402	141,950	107,429	59,865	25,716	25,716		
V618	WALTON UTILITY COMM	335,466	424,149	264,149	15,000	15,000	15,000	15,000	17,405	228,617	2,098	30,495	1,159	12,500	11,319	11,319	7,540	(320,000)	7,540	7,540		
V619	SOUTHLAKE BD OF ED	761,447	961,373	595,301	44,468	39,186	83,654	39,419	82,258	79,879	201,558	2,069	69,787	92,644	1,475	165,975	28,839	(2,886)	16,999	(7,370)	(7,370)	
V621	HOPKINSVILLE ELECTRIC SYSTEM	9,569,452	12,082,012	7,481,420	558,850	693,332	1,090,393	1,090,393	540,405	32,267	1,651,431	26,003	87,047	1,364,304	121,917	318,221	(396,643)	92,642	92,642	92,642		
V623	CITY OF WHITEVILLE	425,671	537,436	322,791	24,859	16,973	41,812	22,036	45,985	41,725	109,746	1,157	39,013	51,791	100,135	8,174	3,048	9,503	12,121	12,121		
V647	THE SOUTHERN RIVER DISTRICT	173,421	213,398	135,811	100,530	50,889	151,419	89,115	185,962	404,045	4,678	157,569	299,443	5,374	12,009	(6,476)	32,829	38,429	16,664	16,664		
V659	KENTON CO BD OF ED	43,561,804	54,999,409	34,056,724	2,543,981	985,243	1,255,111	4,705,909	1,255,111	6,961,020	118,370	3,992,469	5,100,115	1,21,397	10,339,351	(2,255,106)	1,873,982	972,476	(421,719)	(421,719)		
V663	LAUREL CO CONSOLIDATED	136,158	171,908	106,449	7,952	(1,241)	6,711	6,711	7,049	14,709	124	21,882	3,048	32,896	(5,664)	3,048	3,048	3,048	3,048	3,048		
V670	THE SOUTHERN RIVER DISTRICT CO JOIN	3,046,403	4,040,875	2,853,000	212,628	(52,039)	122,129	122,129	88,578	513,984	513,984	513,984	513,984	513,984	513,984	513,984	513,984	513,984	513,984	513,984		
V676	MADISON CO UTILITIES DIST	14,136	20,048	12,048	4,436	3,310	17,594	17,594	12,621	12,621	3,089	12,621	12,621	12,621	12,621	12,621	12,621	12,621	12,621	12,621		
V707	BELL CO CONSERVATION DIST	45,621	57,600	35,667	2,664	3,086	5,750	5,750	2,362	4,928	1,099	1,399	124	4,181	5,551	8,874	8,874	93	1,018	(441)		
V708	HEBRON FIRE PROTECTION DI	98,237	124,030	76,802	5,737	(31,654)	26,494	26,494	5,086	10,612	238	15,936	60,972	82,194	37,075	30,425	2,193	1,090	1,090	1,090	1,090	
V724	PENNSYLVANIA AREA DEVEL DIST	4,342,000	5,493,912	3,378,120	253,610	103,492	69,274	69,274	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000		
V725	THE SOUTHERN RIVER DISTRICT	1,318,803	1,727,900	886,000	66,305	18,641	87,419	87,419	30,397	10,623	10,623	10,623	10,623	10,623	10,623	10,623	10,623	10,623	10,623	10,623		
V727	PADUCAH CO CONSOLIDATED	8,932,999	11,278,999	7,000,000	97,954	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000		
V730	WILSON COUNTY ATTORNEY	13,639,373	17,200,541	10,663,300	796,531	700,676	1,497,207	1,497,207	706,088	1,473,439	884,206	1,063,731	37,062	1,250,059	1,659,488	18,052	237,884	1,046	166,620	166,620		
V735	KY RIVER PLANNING DEV	10,096,088	12,799,345	8,788,455	598,255	103,492	69,274	69,274	109,015	109,015	109,015	109,015	109,015	109,015	109,015	109,015	109,015	109,015	109,015	109,015		
V737	EDMONSON COUNTY ATTORNEY	1,330,802	1,477,806	898,000	66,305	18,641	87,419	87,419	30,397	10,623	10,623	10,623	10,623	10,623	10,623	10,623	10,623	10,623	10,623	10,623		
V739	BOYLE COUNTY ATTORNEY	228,941	289,052	178,987	13,370	17,027	30,397	30,397	11,852	24,732	57,333	20,749	20,749	20,749	20,749	20,749	20,749	20,749	20,749	20,749		
V741	BREATHITT CO ATTORNEY	75,739	95,189	58,943	4,403	(29,081)	29,081	29,081	8,145	1,67,810	205	6,910	9,173	2,195	18,483	18,483	40,581	40,581	30,545	30,545		
V743	BULLITT COUNTY ATTORNEY	696,964	882,143	582,440	24,284	(12,634)	12,634	12,634	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700		
V745	CLAY COUNTY ATTORNEY	133,400	171,400	100,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
V747	CLINTON COUNTY ATTORNEY	133,400	171,400	100,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
V749	COOKE COUNTY ATTORNEY	133,400	171,400	100,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
V751	EDMONSON COUNTY ATTORNEY	66,283	83,686	51,820	3,871	(15,503)	15,503	15,503	2,312	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121		
V753	ELLIOTT COUNTY ATTORNEY	111,187	142,906	88,490	6,610	(15,036)	8,426	8,426	5,859	10,205	10,205	10,205	10,205	10,205	10,205	10,205	10,205	10,205	10,205	10,205		
V755	ESTILL COUNTY ATTORNEY	238,373	306,961	139,201	8,279	(8,279)	8,279	8,279	21,148	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603		
V757	FLOYD COUNTY ATTORNEY	506,070	638,944	419,376	4,751	(3,572)	3,572	3,572	2,700	20,380	20,380	20,380	20,380	20,380	20,380	20,380	20,380	20,380	20,380	20,380		
V759	GRANT COUNTY CHILD SUPPO	196,088	247,574	153,302	11,451	(30,899)	19,358	19,358	10,151	21,183	8,992	40,326	533	17,972	23,888	9,097	1,046	3,477	3,477	3,477		
V761	GRAYSON COUNTY ATTORNEY	266,703	329,153	203,818	7,290	(7,290)	7,955	7,955	13,496	93,848	28,163	23,021	6,062	44,680	78,208	23,679	211,358	44,144	26,755	26,755		
V763	LAUREL COUNTY ATTORNEY	228,941	289,052	178,987	13,370	17,027	30,397	30,397	11,852	24,732	57,333	20,749	20,749	20,749	20,749	20,749	20,749	20,749	20,749	20,749		
V765	LAUREL COUNTY ATTORNEY	133,400	171,400	100,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
V767	LAUREL COUNTY ATTORNEY	133,40																				

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023						Pension Expense						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,															
		Discount Rate			Proportionate Share of Aggregate Plan Pension Expense			Gross Employee Pension Expense			Net Employer Pension Expense			Liability Experience			Investment Experience			Proportionate Share of Plan Contributions			Total Deferred Outflow of Resources			Liability Experience			Assumption Changes			Investment Experience			Proportionate Share of Plan Contributions			2024	2025	2026	2027
		6.50%	5.50%	Plus 1.00%	6.50%	5.50%	Plus 1.00%	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)															
W083	MUSKEE COUNTY ATTORNEY	105,937	133,751	82,821	6,187	1,205)	4,982	5,484	11,444	2,331	19,259	288	9,709	12,889	3,756	26,642	5,763)	(5,763)	(2,960)	2,365	(1,040)																				
W085	MERCER COUNTY ATTORNEY	172,334	143,897	212,493	15,907	1,831)	14,026	14,101	29,425	7,274	50,800	740	24,964	33,140	4,111	62,955	(8,717)	(8,683)	6,081	(2,670)																					
W085	METCALF COUNTY ATTORNEY	189,993	209,877	148,537	12,995	(14,285)	(3,170)	9,836	20,255	30,281	516	17,115	23,116	16,115	57,080	(6,867)	(14,15)	12,441	(1,877)																						
W087	MONTGOMERY CO ATTORNEY	72,057	90,977	56,335	4,208	18,216	22,444	3,730	7,784	34,947	46,461	196	6,604	8,767	638	16,205	15,991	13,354	1,609	(6,699)																					
W090	NELSON COUNTY ATTORNEY	587,431	741,668	459,255	34,306	(14,541)	19,765	30,410	63,459	93,869	1,598	53,838	71,472	18,719	145,625	(30,780)	(28,404)	13,114	(5,686)																						
W091	NICHOLAS COUNTY ATTORNEY	107,477	135,696	84,025	6,277	2,035	8,313	5,564	11,611	3,703	20,878	292	9,850	13,077	1,280	24,499	(2,598)	(2,383)	1,299	(1,040)																					
W092	NOBLES COUNTY ATTORNEY	14,116	17,802	11,093	3,534	(8,259)	(18,022)	8,209	17,131	18,325	2,833	8,899	8	1,960	17,718	1,186	17,093	1,771	1,771	(1,771)	(1,771)																				
W095	OWSLEY COUNTY ATTORNEY	109,145	137,802	85,330	6,374	(14,582)	(8,209)	5,650	11,791	13	17,454	297	10,003	13,280	23,743	47,323	(18,192)	(13,056)	2,437	(1,058)																					
W095	PENDLETON COUNTY ATTORNEY	54,669	69,022	42,740	3,193	(61,281)	(58,088)	2,830	5,906	123	8,859	149	5,010	6,651	115,088	126,898	(64,457)	(54,275)	1,229	(528)																					
W097	PIERRY COUNTY ATTORNEY	616,691	778,609	482,130	36,014	1,491	37,506	31,925	66,620	3,668	102,213	1,670	56,520	75,032	13,033	146,261	(29,818)	(22,027)	13,767	(5,970)																					
W098	PIKE COUNTY ATTORNEY	1,228,697	1,581,304	900,598	71,755	(10,094)	(35,339)	63,407	137,314	47,763	244,104	3,339	112,611	149,494	43,599	309,043	(67,753)	(20,098)	27,429	(11,895)																					
W099	POPE COUNTY ATTORNEY	284,251	358,488	222,160	15,832	4,246	24,982	20,715	30,707	4,118	77,409	26,355	20,461	20,524	4,172	65,531	(7,660)	(12,569)	3,766	(2,045)																					
W103	ROWAN COUNTY ATTORNEY	168,690	212,981	131,882	9,851	47,897	57,748	8,733	18,223	36,288	63,224	458	15,461	20,524	36,443	19,636	5,012	3,766	(1,633)																						
W106	RUSSELL COUNTY ATTORNEY	310,944	392,586	243,097	18,159	(13,430)	4,729	16,097	31,591	21	49,709	845	28,498	37,832	16,657	83,832	(23,089)	(14,967)	6,946	(3,010)																					
W108	SHELBY COUNTY ATTORNEY	63,844	80,607	49,914	3,728	(24,906)	(21,178)	3,305	6,897	80	10,282	173	5,851	7,768	46,638	60,450	(27,650)	(23,306)	1,425	(618)																					
W109	SHELBY COUNTY ATTORNEY	91,499	115,522	71,234	5,344	24,833	26,747	9,855	2,116	16,738	248	8,368	11,113	10,322	29,900	30,499	(7,721)	(3,443)	8,800	(3,880)																					
W109	TAYLOR COUNTY ATTORNEY	407,705	514,752	318,745	23,810	29,082	52,892	21,106	44,044	57,267	122,417	1,108	37,366	49,605	918	88,997	17,231	11,034	9,102	(3,947)																					
W113	UNION COUNTY ATTORNEY	2,631	3,322	2,057	154	(8,816)	(8,662)	136	28	782	1,202	7	241	320	17,012	17,580	(8,497)	(7,915)	59	(25)																					
W114	WARREN CO ATT/CHILD SUPP	1,361,904	1,719,486	1,064,740	79,534	2,058	81,592	51,124	97,521	315,148	3,701	124,819	165,701	26,923	321,144	(16,987)	(6,228)	30,403	(13,184)																						
W114	WARREN CO ATT/CHILD SUPP	144,697	182,683	113,121	8,450	1,155	3,295	3,295	7,400	15,311	13,261	393	10,759	42,018	(10,601)	(1,586)	3,220	(1,371)																							
W119	WOLFE COUNTY ATTORNEY	141,677	186,875	110,874	8,274	15,886	24,160	15,234	15,965	17,174	39,373	385	12,985	17,238	5,792	36,480	(4,971)	(1,373)	3,143	(1,373)																					
W120	WOODFORD COUNTY ATTORNEY	308,506	389,507	241,191	18,017	(36,281)	(18,264)	15,971	33,327	49,298	838	28,275	37,536	25,939	92,588	(34,876)	(12,313)	6,887	(2,987)																						
X039	OWENSBORO DAVIES CO TOUR	835,622	1,055,023	653,291	48,800	24,371	73,171	43,259	90,271	69,130	202,660	2,271	76,585	101,669	2,592	183,117	29,086	(20,107)	18,654	(8,089)																					
X034	FAYTEE CO ATTORNEY OFF	3,117,396	3,935,901	2,437,188	182,054	(306,955)	(124,901)	161,382	336,767	498,149	8,471	285,712	379,290	323,589	99,062	(352,913)	(185,412)	69,593	(30,180)																						
X035	GEORGETOWN COUNTY ATTORNEY	1,929,200	2,486,174	1,801,474	121,359	(11,055)	(9,968)	99,068	204,466	137,778	8,199	52,180	175,000	99,068	31,521	(18,252)	8,625	(4,297)	42,979	(18,371)																					
X105	GEORGETOWN WATER & SEWER	8,621,734	10,885,460	7,640,493	503,504	238,522	742,026	446,331	91,391	246,677	1,624,399	23,428	790,188	1,048,997	44,360	1,906,473	(214,678)	(192,472)	83,467	(83,467)																					
X995	LOU FIREFIGHTERS PENS FUN	8,465,454	587,663	363,893	27,182	(1,261)	25,921	25,921	24,096	90,281	7,961	82,339	1,265	42,659	56,631	7,789	108,344	(18,030)	(13,860)	10,391	(4,506)																				
	TOTAL	\$ 6,416,508,407	\$ 8,101,229,535	\$ 5,016,441,878	\$ 374,719,887	\$ 10,994,469	\$ 385,714,356	\$ 285,714,356	\$ 332,170,274	\$ 693,164,646	\$ 223,596,875	\$ 1,248,931,975	\$ 17,435,493	\$ 588,077,420	\$ 780,689,323	\$ 226,351,504	\$ 1,612,553,740	\$ (199,245,855)	\$ (245,500,625)	\$ (62,117,909)																					

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules

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

County Employees Retirement System (Hazardous)

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023						Pension Expense						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
		Discount Rate			Proportionate Share of Aggregate Plan Pension Expense			Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Gross Employer Pension Expense			Investment Experience			Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Total Deferred Outflow of Resources			Assumption Changes			Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Total Deferred Inflow of Resources			
		6.50%	Less 1.00%	5.50%	7.50%	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)								
K001	CITY OF WILLIAMSTOWN	1,748,893	2,208,395	1,377,555	145,983	(11,249)	134,734	134,734	70,952	155,746	49,138	284,836	136,584	172,200	178,090	487,073	(56,953)	(83,257)	(33,166)	(29,762)												
K003	CITY OF LEITCHFIELD	4,205,637	5,310,620	3,303,116	351,052	(50,671)	300,381	300,381	192,264	374,528	26,899	593,691	328,448	416,718	196,211	941,377	(92,464)	(163,722)	(33,430)	(58,069)												
K049	CITY OF CYNTHIANA	5,412,859	6,835,025	4,251,271	451,821	(479,664)	(27,843)	(27,843)	247,454	482,036	2,334	731,824	422,729	536,337	1,160,298	(538,709)	(538,098)	(207,634)	(103,099)													
K070	CITY OF RICHMONDVILLE	6,357,510	7,661,033	4,969,463	353,502	(352,950)	370,090	370,090	290,422	565,237	1,000	854,159	496,312	629,464	262,830	1,387,990	(20,500)	(247,500)	(4,563)	(76,769)												
K078	CITY OF LEBANON	1,811,895	3,803,236	2,365,543	251,408	(140,158)	212,250	212,250	137,691	281,221	46,275	425,210	200,322	290,266	180,100	526,736	(89,132)	(140,100)	(54,040)	(49,979)												
K079	CITY OF BENTON	2,061,678	2,603,361	1,619,246	172,092	112,104	284,196	284,196	94,251	183,600	147,946	257,097	161,011	204,283	17,583	382,877	58,821	(4,673)	13,749	(24,976)												
K099	CITY OF STANTON	1,431,046	1,807,030	1,123,942	119,451	(51,303)	68,148	68,148	65,421	127,440	57,463	250,324	111,760	141,793	45,961	711,517	(109,093)	(168,224)	(47,790)													
K100	CITY OF MOREHEAD	5,004,961	6,319,958	3,930,930	417,773	103,968	521,741	521,741	228,806	445,711	605,631	1,280,148	390,873	495,920	132,193	1,018,986	61,100	17,392	399,004	(16,333)												
K105	CITY OF GEORGETOWN	29,420,317	37,150,172	26,103,776	2,455,764	609,470	3,065,234	3,065,234	2,344,976	2,619,991	2,040,695	6,005,662	2,297,646	2,915,132	128,043	5,340,818	508,667	153,747	339,616	(37,187)												
K106	CITY OF MURKINVILLE	1,250,710	1,630,710	1,070,500	187,500	555,998	1,061,451	1,061,451	590,765	1,000,000	1,330,000	1,470,000	1,171,000	1,270,000	2,255,000	2,255,000	2,255,000	2,255,000	2,255,000	2,255,000	2,255,000	2,255,000	2,255,000	2,255,000	2,255,000	2,255,000	2,255,000	2,255,000				
K108	CITY OF LOYALSTOWN	573,888	724,671	450,733	47,903	(16,531)	31,372	31,372	26,236	51,107	51,148	128,491	44,819	56,864	47,945	149,628	(1,573)	(3,198)	(8,752)													
K111	CITY OF CADIE	1,388,741	1,735,617	1,099,170	115,921	(125,018)	(9,097)	(9,097)	63,488	123,673	39,678	108,457	137,664	137,664	61,727	307,788	(58,999)	(23,021)	15,248	(14,178)												
K114	CITY OF BOWLING GREEN	69,762,596	88,091,994	54,791,691	5,823,020	504,848	632,806	632,806	319,260	621,625	1,312,175	10,714,060	5,448,259	6,912,475	1,472,731	13,833,465	(467,735)	(1,691,453)	(75,157)	(905,059)												
K115	CITY OF SPRINGFIELD	1,337,302	1,688,666	1,050,320	111,627	(74,380)	37,247	37,247	61,136	119,092	406,808	587,034	104,439	132,507	523,575	760,521	(40,403)	(4,284)	(83,553)	(45,247)												
K121	CITY OF LEXINGTON	11,592,064	14,638,064	9,108,464	1,041,644	(144,711)	92,053	92,053	529,960	1,032,354	1,637,859	909,935	1,146,000	1,247,000	268,100	2,390,000	(30,822)	(36,822)	36,747	(137,333)												
K240	CITY OF FERGUSON	10,487	13,243	8,755	2,660	3,535	479	479	5,855	9,378	9,378	10,913	8,159	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059				
K246	JEFFERSONWON FIRE DIST	26,498,048	33,457,979	28,070,699	2,211,420	1,192,942	3,404,362	3,404,362	1,211,154	2,359,307	1,919,469	5,489,930	2,060,031	2,652,082	435,244	5,199,375	529,357	419,999	499,590	(109,374)	(120,690)	(52,191)	(65,185)									
K315	M T WASHINGTON FIRE P DIST	3,975,265	4,007,265	3,457,997	3,221,420	6,053,994	2,110,779	2,110,779	181,779	354,102	175,100	710,981	310,535	393,991	343,895	1,048,421	1,048,421	1,048,421	1,048,421	1,048,421	1,048,421	1,048,421	1,048,421	1,048,421	1,048,421	1,048,421	1,048,421	1,048,421	1,048,421			
K359	ST MATTHEWS FIRE DIST.	29,398,021	37,120,201	28,039,268	2,455,903	521,197	2,975,100	2,975,100	618,695	2,018,006	1,806,607	896,607	4,858,570	2,295,000	2,929,193	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589	809,589		
K411	CITY OF COVINGTON	458,110	563,700	366,131	8,339	9,161	9,161	9,161	97,053	97,053	40,903	141,104	207,005	15,518	23,730	44,100	105,329	105,329	105,329	105,329	105,329	105,329	105,329	105,329	105,329	105,329	105,329	105,329	105,329	105,329		
K449	ALEXANDRIA FIRE DISTRICT	4,660,045	5,805,783	4,070,707	380,737	515,676	3,035,057	3,035,057	213,459	476,801	1,000	128,800	466,007	505,779	1,331,000	1,331,000	1,331,000	1,331,000	1,331,000	1,331,000	1,331,000	1,331,000	1,331,000	1,331,000	1,331,000	1,331,000	1,331,000	1,331,000	1,331,000			
K559	CITY OF TAYLOR MILL	4,812,011	6,075,313	3,777,364	3,777,364	401,667	101,475	101,475	303,142	219,985	48,528	528,528	267,884	267,884	35,670	35,670	35,670	35,670	35,670	35,670	35,670	35,670	35,670	35,670	35,670	35,670	35,670	35,670	35,670			
K569	CITY OF EDGEWOOD	7,126,273	8,898,662	5,596,990	594,842	(290,401)	304,441	304,441	290,401	325,784	634,622	53,513	1,013,719	556,542	706,112	826,058	2,088,712	(139,122)	(449,134)	(168,519)	(18,217)											
K719	CENTRAL CAMPBELL CO FIRE	7,028,275	8,874,878	5,520,022	586,666	(34,513)	525,149	525,149	525,149	321,304	278,899	27,899	57,906	548,889	190,333	145,622	145,622	145,622	145,622	145,622	145,622	145,622	145,622	145,622	145,622	145,622	145,622	145,622	145,622			
K758	LAKESIDE CAMPBELLSDALE POL	3,397,740	4,000,740	2,665,385	2,322,420	2,681,000	2,681,000	2,681,000	1,000	302,582	302,582	302,582	302,582	302,582	302,582	302,582	302,582	302,582	302,582	302,582	302,582	302,582	302,582	302,582	302,582	302,582						
K766	CITY OF NEWCASTLE	4,993,760	5,119,760	3,269,760	30,435	107,667	107,667	107,667	47,916	81,756	95,507	219,233	71,697	96,966	104,713	267,376	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	
K777	CITY OF SALVERSIDE	918,054	1,159,262	721,041	76,632	30,435	107,667	107,667	107,667	47,916	81,756	95,507	219,233	71,697	96,966	104,713	267,376	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	
K788	CITY OF TOMPKINSVILLE	1,125,845	1,455,741	947,447	947,447	96,230	101,447	101,447	101,447	70,204	112,944	121,065	112,944	112,944	112,944	112,944	112,944	112,944	112,944	112,944	112,944	112,944	112,944	112,944	112,944	112,944						
K797	CITY OF FRANKLIN	5,083,988	6,419,633	3,992,964	424,362	488,929	488,929	488,929	423,415	474,741	195,740	288,899	141,241	141,241	141,241	141,241	141,241	141,241	141,241	141,241	141,241	141,241	141,241	141,241	141,241	141,241	141,241					
K806	CITY OF SPENCER FIRE DIST	2,433,774	3,022,320	1,911,491	1,401,730	124,338	111,263	111,263	11																							

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

County Employees Retirement System (Hazardous)

The accompanying notes are an integral part of the schedules.

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

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

Note 1 - Organization

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

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

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

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

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

Kentucky Public Pensions Authority**Notes to Schedules of Employer Allocations and Pension Amounts by Employer****For the Fiscal Year Ended June 30, 2023****(Continued)****Note 2 - Relationship to Combining Financial Statements**

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68. The net pension liability at June 30, 2023, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

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

Note 3 - Summary of Significant Accounting Policies

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

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

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

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

Kentucky Public Pensions Authority

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

Note 3 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

Kentucky Public Pensions Authority

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

Note 3 - Summary of Significant Accounting Policies (Continued)

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

Similarly, this is a relatively small change for future retirees in the nonhazardous plans. But as the minimum separation period was previously three months in almost every circumstance, GRS assumed that there would be a one percent (1%) increase in the rate of retirement for each of the first two years a nonhazardous member becomes retirement eligible under the age of 65 in order to reflect a shift in the retirement pattern. The total pension liability as of June 30, 2023, for the nonhazardous plans is determined using these updated benefits provisions.

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

The actuarial assumptions are:

Inflation	2.50%
Payroll Growth Rate	2.0% for CERS Nonhazardous and Hazardous, and 0.0% for KERS Nonhazardous and Hazardous
Salary Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05%, varies by service for CERS Hazardous 3.30% to 15.30%, varies by service for KERS Nonhazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.50% for CERS Nonhazardous and Hazardous, 6.25% for KERS Hazardous, 5.25% for KERS Nonhazardous

The mortality table used for active members was a Pub-2010 General Mortality table, for the Nonhazardous System, and the Pub-2010 Public Safety Mortality table for the Hazardous System, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members was a system-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023. The mortality table used for the disabled members was PUB-2010 Disabled Mortality table, with rates multiplied by 150% for both male and female rates, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010.

Kentucky Public Pensions Authority**Notes to Schedules of Employer Allocations and Pension Amounts by Employer****For the Fiscal Year Ended June 30, 2023****(Continued)****Note 3 - Summary of Significant Accounting Policies (Continued)****Discount Rate**

The projection of cash flows used to determine the discount rate of 6.50% for CERS Nonhazardous and CERS Hazardous assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute, as amended by House Bill 362, (passed in 2018) over the remaining 28 years (closed) amortization period of the unfunded actuarial accrued liability.

The projection of cash flows used to determine the discount rate of 5.25% for the KERS Nonhazardous, and 6.25% for KERS Hazardous, assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy, established in Statute as amended by House Bill 8, passed during the 2021 legislative session, over the remaining 28 years (closed) amortization period of the unfunded actuarial accrued liability.

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

Basis of Accounting

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

Use of Estimates in Preparation of the Schedules

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

Kentucky Public Pensions Authority

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

Note 4 - Reconciliation of Employer Contributions

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

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

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

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

Kentucky Public Pensions Authority

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

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

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

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

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

Note 6 - Deferred Inflows and Outflows of Resources

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

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



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

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

Independent Auditor's Report

To the Board of Trustees
Kentucky Public Pensions Authority

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

Report on Internal Control Over Financial Reporting

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

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Board of Trustees
Kentucky Public Pensions Authority

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Respectfully Submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 21, 2024