

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

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



**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
auditor.ky.gov**

**209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817
(502) 564-5841**

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

Board of Trustees
Kentucky Public Pensions Authority

Opinion

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

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

Basis for Opinion

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



Board of Trustees
Kentucky Public Pensions Authority

Responsibilities of Management for the Schedules

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

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

Auditor's Responsibilities for the Audit of the Schedules

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

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

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

Board of Trustees
Kentucky Public Pensions Authority

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

Other Matters

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

Other Reporting Required by Government Auditing Standards

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

Restriction on Use

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

Respectfully Submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 21, 2024

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

Kentucky Employees Retirement System (Non-Hazardous)

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

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

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

Notes:

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

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

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

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

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of these schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

| Participating Employer Code | Participating Employer Name | Net OPEB Liability as of June 30, 2023 | | | | | | | | | | OPEB Expense | | | | | | | | | | Outstanding Balance of Deferred Outflows of Resources | | | | | | | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | | | | |
|---------------------------------------|-----------------------------|--|---------------------|---------------------|---------------------|----------------------|------------------------------|---------------|----------------------|----------------------|-----------|------------------|-----------------------|-------------------|-----------------------|---|---|----------------------|--------------------|-----------------------|---|---|------------|------------|------------|------------|---|------------|------------|------------|------------|--|-------|--------|-------|------|--|--|--|--|
| | | Proportionate Share of OPEB Expense | | | | | Aggregate Plan Contributions | | | | | Implicit Subsidy | | | | | Change in Proportion & Differences Between Assumption Changes & Investment Experience | | | | | Total Deferred Outflow of Resources | | | | | Change in Proportion & Differences Between Assumption Changes & Investment Experience | | | | | Total Deferred Inflow of Resources | 2024 | 2025 | 2026 | 2027 | | | | |
| | | Discount Rate 5.94% | Discount Rate 4.94% | Discount Rate 1.00% | Discount Rate 6.94% | Health Care Increase | Trend Rate 1% | Trend Rate 1% | Health Care Decrease | Health Care Increase | Employee | Employer | Year Ending 6/30/2024 | Assumption Change | Investment Experience | Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement 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) | (28) | (29) | (30) | | | | | | | | | | | | | | |
| 3078 MONTGOMERY CO HEALTH DEPT | 952,494 1,281,024 | 676,227 | 698,244 | 1,260,272 | (357,961) | 57,468 | (300,493) | (300,493) | 32,638 | 93,200 | 142,859 | 654,082 | 890,341 | 1,295,318 | 105,147 | 142,686 | 134,434 | 1,677,587 | (371,717) | (304,137) | (100,416) | (11,176) | | | | | | | | | | | | | | | | | | |
| 3079 BRECKENRIDGE HEALTH DEPT | 183,602 246,929 | 130,349 | 134,933 | 242,929 | (69,000) | 30,671 | (99,671) | (99,671) | 6,291 | 17,965 | 27,537 | 24,743 | 70,245 | 249,685 | 20,268 | 27,504 | 32,175 | 329,632 | (115,182) | (106,753) | (35,287) | (2,155) | | | | | | | | | | | | | | | | | | |
| 3080 LAWRENCE CO HEALTH DEPT | 217,308 292,261 | 159,302 | 154,279 | 287,527 | (81,668) | 61,858 | (143,526) | (143,526) | 7,446 | 21,263 | 32,595 | 5,918 | 59,774 | 295,522 | 22,889 | 32,553 | 89,607 | 441,671 | (100,178) | (152,522) | (37,846) | (2,550) | | | | | | | | | | | | | | | | | | |
| 3082 LAWRENCE CO HEALTH DEPT | 539,707 703,971 | 412,296 | 781,020 | 600,433 | (69,000) | 22,020 | (160,433) | (160,433) | 7,937 | 88,543 | 103,992 | 100,303 | 80,230 | 100,230 | 88,405 | 10,000 | 100,230 | 164,864 | 140,209 | 141,041 | 111,268 | (100,000) | | | | | | | | | | | | | | | | | | |
| 3082 LAWRENCE CO HEALTH DEPT | 369,676 497,183 | 262,453 | 270,998 | 489,129 | (35,852) | (174,782) | (174,782) | (174,782) | 12,667 | 36,172 | 55,445 | 183,251 | 274,868 | 502,731 | 67,193 | 183,251 | 181,055 | 73,035 | 671,953 | (184,648) | (151,419) | (56,680) | (4,338) | | | | | | | | | | | | | | | | | |
| 3083 GRAVES CO HEALTH CENTER | 622,683 837,456 | 442,077 | 456,469 | 823,890 | (234,013) | 20,709 | (213,304) | (213,304) | 21,336 | 69,928 | 93,392 | 316,967 | 471,287 | 846,803 | 68,739 | 93,279 | 136,183 | 1,145,000 | (281,014) | (272,871) | (112,252) | (7,307) | | | | | | | | | | | | | | | | | | |
| 3084 CALIFORNIA STATE DEPT | 366,742 493,236 | 268,847 | 485,246 | 485,246 | (137,827) | 19,652 | (118,175) | (118,175) | 12,567 | 33,885 | 55,046 | 182,052 | 274,868 | 494,740 | 64,644 | 182,052 | 180,520 | 63,884 | (154,267) | (151,100) | (47,204) | (10,444) | | | | | | | | | | | | | | | | | | |
| 3085 REILLY CO HEALTH DEPT | 448,826 588,228 | 319,198 | 579,093 | 579,093 | (100,000) | 20,800 | (120,000) | (120,000) | 15,070 | 65,743 | 85,409 | 154,000 | 200,000 | 380,000 | 45,409 | 85,409 | 85,664 | 160,834 | (80,839) | (79,000) | (10,000) | (1,000) | | | | | | | | | | | | | | | | | | |
| 3086 GRAYSON COUNTY HEALTH DEPT | 330,770 485,217 | 256,136 | 264,476 | 477,357 | (135,586) | 64,753 | (70,833) | (70,833) | 12,362 | 35,302 | 55,743 | 247,477 | 490,631 | 771,886 | 27,713 | 61,216 | 62,165 | 1,131,214 | (107,734) | (31,214) | (4,232) | | | | | | | | | | | | | | | | | | | |
| 3087 HARLAN CO HEALTH DEPT | 356,369 479,287 | 253,006 | 261,243 | 471,522 | (133,927) | 12,211 | (263,247) | (263,247) | 12,211 | 34,875 | 53,450 | 44,849 | 133,169 | 284,635 | 39,340 | 133,169 | 133,169 | 284,635 | (204,944) | (235,812) | (67,218) | (4,182) | | | | | | | | | | | | | | | | | | |
| 3088 CARTER CO HEALTH DEPT | 309,890 416,776 | 220,008 | 227,171 | 410,025 | (116,461) | 7,724 | (38,937) | (38,937) | 10,618 | 30,322 | 46,479 | 105,607 | 182,408 | 421,426 | 34,209 | 46,422 | 46,422 | 1,131,000 | (116,000) | (116,000) | (116,000) | (116,000) | | | | | | | | | | | | | | | | | | |
| 3089 KENTUCKY STATE UNIVERSITY | 1,831,039 2,139,070 | 1,182,000 | 1,831,039 | 2,139,070 | (100,000) | 10,000 | (100,000) | (100,000) | 10,000 | 55,747 | 243,365 | 199,224 | 51,000 | 242,887 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | 1,187,715 | | | | | | | | | |
| 3090 KCTC COMM CLINTON/CAMPUS | 7,925,385 10,658,973 | 5,622,662 | 5,809,852 | 10,486,307 | (2,978,476) | (1,310,534) | (6,109,010) | (6,109,010) | 271,566 | 75,484 | 1,188,681 | 2,500,965 | 4,523,130 | 10,777,910 | 874,886 | 1,187,241 | 1,187,241 | 5,129,595 | 17,961,642 | (155,142) | (155,142) | (155,142) | (155,142) | | | | | | | | | | | | | | | | | |
| 3091 FRANKELIN COMM AGING | 566,972 802,877 | 423,823 | 437,622 | 789,871 | (224,351) | 20,844 | (203,507) | (203,507) | 20,455 | 58,413 | 89,536 | 313,174 | 461,123 | 85,901 | 65,901 | 85,901 | 85,901 | 150,391 | 1,111,755 | (280,554) | (260,559) | (108,514) | (7,006) | | | | | | | | | | | | | | | | | |
| 3092 KY MUNICIPAL COOP INC | 159,328 214,242 | 113,137 | 116,821 | 210,852 | (59,889) | 70,844 | 10,955 | 5,460 | 10,955 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | 15,729 | | | | | | | | | |
| 3093 HIGHSCHOOL ATHLETIC ASSOC | 4,582 | 6,162 | 3,251 | 3,359 | 6,063 | (1,722) | (1,280) | (1,280) | 12,162 | 448 | 448 | 87 | 1,135 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | 6,231 | | | | | | | | | |
| 3094 KY ASSOC OF REGIONAL PROG | 61,051 81,167 | 42,846 | 44,241 | 79,852 | (26,681) | 8,140 | (30,821) | (30,821) | 2,068 | 5,906 | 9,052 | 2,826 | 8,736 | 82,072 | 6,662 | 9,041 | 24,191 | 12,196 | 1,040 | 10,040 | 10,040 | 12,196 | 1,040 | 12,196 | 1,040 | 12,196 | 1,040 | 12,196 | 1,040 | 12,196 | 1,040 | 12,196 | 1,040 | 12,196 | | | | | | |
| 3095 KENTUCKY COASTAL COMM | 67,075 90,210 | 47,620 | 49,170 | 88,749 | (21,027) | 51,310 | 26,108 | 2,298 | 51,310 | 6,563 | 10,060 | 6,563 | 6,563 | 6,563 | 91,216 | 7,404 | 10,045 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | 1,273 | | | | | |
| 3096 KENTUCKY COASTAL COMM | 40,820 63,950 | 48,500 | 49,120 | 51,310 | (10,273) | 12,492 | 2,068 | 2,068 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | 12,492 | | | | | | | | |
| 3097 KENTUCKY COASTAL COMM | 32,435 43,623 | 43,622 | 23,027 | 23,777 | 42,916 | (12,190) | (12,190) | (12,190) | 12,190 | 3,174 | 4,865 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | 1,251,726 | | | | | | | | | | | |
| 3098 KENTUCKY COASTAL COMM | 11,393 17,706 | 10,000 | 10,000 | 10,000 | (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 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | | | | | | | | | |
| 3099 WESTERN KY REG MHM ADW | 3,235,929 3,425,152 | 2,973,262 | 2,732,159 | 2,823,552 | (1,216,110) | 97,099 | (245,011) | (245,011) | 100,880 | 316,530 | 485,338 | 3,176,886 | 3,176,886 | 4,400,613 | 5,475 | 4,400,613 | 4,400,613 | 35,219 | 484,750 | 17,726,727 | (544,691) | (50,913) | (37,969) | | | | | | | | | | | | | | | | | |
| 3100 NEW VISTA OF THE BLUEGRASS, INC. | 16,261,347 21,870,137 | 11,444,814 | 11,920,685 | 21,515,839 | (6,111,252) | (4,021,943) | (10,133,195) | (10,133,195) | 55,201 | 1,591,143 | 2,438,942 | 9,170,760 | 13,200,885 | 42,747,902 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | 1,211,172 | | | | | | | | |
| 3101 GREEN RVR KY REG MHM BD | 4,561,140 7,444,722 | 3,776,100 | 4,030,391 | 7,225,733 | (2,052,376) | 2,999,416 | 946,822 | 946,822 | 187,128 | 5,436,130 | 8,198,084 | 8,457,417 | 8,457,417 | 11,300,962 | 45,387 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | 11,300,962 | | | | | | | | |
| 3102 KENTUCKY COASTAL COMM | 1,203,426 1,241,442 | 3,498,457 | 3,612,358 | 6,530,010 | (1,851,909) | 444,335</td | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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

Kentucky Employees Retirement System (Non-Hazardous)

| Participating Employer Code | | Net OPEB Liability as of June 30, 2023 | | | | | | | | | | OPEB Expense | | | | | | | | | | Outstanding Balance of Deferred Outflows 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 5.94% | Discount Rate 6.94% | Discount Rate 7.94% | Health Care Increase | Health Care Decrease | Trend Rate 1% | Trend Rate 1% | Aggregate Plan OPEB Expense | Proprietary Share of Plan Contributions | Employee OPEB Expense | Employer OPEB Expense | Year Ending 6/30/2024 | Implicit Subsidy Assumption Change | Investment Experience | Proprietary Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Proprietary Share of Plan Contributions | Total Deferred Inflow of Resources | 2024 | 2025 | 2026 | 2027 | | | | | | | | | |
| 31225 | BD OF HAIRDRESSERS/SMGT | 365,808 | 491,981 | 259,707 | 268,162 | 484,011 | (137,476) | 87,754 | (49,722) | (49,722) | 12,535 | 35,794 | 54,865 | 78,934 | 169,593 | 497,470 | 40,382 | 54,799 | 43,442 | 636,093 | (180,875) | (210,870) | (70,463) | (4,292) | | | | | | | | | | | |
| 31245 | BOE OF MEDICAL LICENSURE | 426,410 | 573,485 | 302,258 | 312,588 | 564,195 | (45,557) | (114,694) | (114,694) | 14,611 | 41,723 | 63,955 | 51,191 | 156,869 | 579,884 | 47,072 | 63,877 | 1,151 | 691,984 | (236,201) | (227,336) | (66,575) | (5,003) | | | | | | | | | | | | |
| 31250 | BOARD OF SURVEYORS | 1,608,985 | 2,163,349 | 1,142,306 | 1,179,497 | 2,128,896 | (604,680) | 195,711 | 408,969 | (485,669) | 55,132 | 157,436 | 241,322 | 118,462 | 517,220 | 2,188,095 | 177,618 | 241,030 | 135,899 | 2,742,642 | (928,012) | (977,799) | (306,732) | (18,880) | | | | | | | | | | | |
| 31260 | BOARD OF GEOPHYSIC EXAM | 58,741 | 58,669 | 33,205 | 33,205 | 53,205 | (1,205) | 1,205 | (1,205) | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | | | | | | |
| 31263 | KY RESPIRATORY CARE BD | 56,467 | 75,943 | 40,089 | 41,394 | 74,713 | (21,221) | 7,367 | (13,854) | (13,854) | 1,935 | 5,255 | 8,469 | 4,622 | 18,616 | 76,791 | 7,367 | 7,367 | 7,367 | 94,483 | (31,388) | (31,305) | (9,510) | (663) | | | | | | | | | | | |
| 31268 | PERSONNEL BOARD | 179,750 | 241,748 | 127,614 | 131,369 | 237,832 | (67,553) | 7,237 | (60,316) | (60,316) | 6,159 | 17,588 | 26,960 | 5,775 | 50,323 | 244,446 | 19,843 | 26,927 | 34,099 | 325,511 | (119,173) | (16,857) | (36,748) | (2,109) | | | | | | | | | | | |
| 31270 | KY BOARD OF PHARMACISTS | 578,260 | 777,710 | 410,863 | 409,944 | 765,112 | (21,318) | 35,225 | (182,060) | (182,060) | 19,814 | 55,632 | 86,737 | 16,240 | 20,786 | 78,938 | 16,240 | 16,240 | 16,240 | 86,623 | 90,434 | 1,022,470 | (500,484) | (111,145) | (111,145) | (111,145) | | | | | | | | | |
| 31271 | DEPT OF PHYSICAL THERAPY | 1,111,111 | 1,220,405 | 64,826 | 66,097 | 120,881 | (20,891) | 16,483 | (23,263) | (23,263) | 3,745 | 13,695 | 17,657 | 12,476 | 22,176 | 124,716 | 13,695 | 13,695 | 13,695 | 143,310 | (47,484) | (47,484) | (10,075) | (10,075) | | | | | | | | | | | |
| 31290 | BD OF PROF ENGINEERS & LA | 263,442 | 354,308 | 187,032 | 193,121 | 348,568 | (99,005) | 15,(143) | (114,148) | (114,148) | 9,027 | 25,777 | 39,512 | 10,331 | 25,620 | 35,826 | 29,082 | 39,464 | 59,201 | 486,008 | (189,669) | (170,432) | (47,185) | (3,082) | | | | | | | | | | | |
| 31345 | SCHOOL FAC CONSTR COMM | 73,879 | 99,441 | 52,522 | 54,232 | 97,888 | (11,437) | (39,239) | (39,239) | 2,535 | 7,239 | 11,096 | 2,010 | 20,345 | 100,660 | 8,167 | 11,082 | 15,019 | 148,472 | (48,872) | (48,872) | (14,961) | (868) | | | | | | | | | | | | |
| 31354 | EXECUTIVE BRANCH ETI COMM | 138,833 | 186,179 | 98,563 | 101,774 | 183,699 | (52,176) | (25,028) | (77,204) | (77,204) | 4,757 | 13,585 | 20,823 | 18,803 | 15,326 | 128,762 | 13,585 | 13,585 | 13,585 | 148,313 | (40,707) | (16,269) | (1,629) | (1,629) | | | | | | | | | | | |
| 31370 | CORPORATION COMMISSION | 4,849 | 6,849 | 330,409 | 330,409 | 328,000 | (17,800) | (17,800) | (17,800) | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | | | | | | | | |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 1,081,081 | 1,453,962 | 767,518 | 769,506 | 1,430,409 | (406,286) | (24,291) | (649,077) | (649,077) | 37,044 | 102,782 | 162,145 | 10,016 | 27,794 | 147,106 | 119,342 | 119,342 | 119,342 | 119,342 | 119,342 | 119,342 | 119,342 | 119,342 | 119,342 | 119,342 | 119,342 | 119,342 | 119,342 | 119,342 | | | | | |
| 31765 | OFFICE OF STATE BUD DIREC | 629,956 | 847,238 | 447,240 | 461,801 | 833,513 | (19,587) | (356,334) | (356,334) | 21,586 | 61,640 | 84,483 | 15,160 | 15,160 | 128,724 | 15,160 | 15,160 | 15,160 | 128,724 | 149,790 | 229,774 | 1,258,377 | (491,790) | (451,790) | (143,286) | (7,392) | | | | | | | | | |
| 3605 | TRAN OFF OF THE SECRETARY | 1,236,174 | 2,512,260 | 1,369,351 | 1,369,351 | 2,471,566 | (702,011) | 95,078 | (286,166) | (286,166) | 18,587 | 28,166 | 41,276 | 10,000 | 10,000 | 128,724 | 10,000 | 10,000 | 10,000 | 128,724 | 278,083 | 278,083 | 1,260,413 | (1,147,757) | (1,176,019) | (166,180) | (21,918) | | | | | | | | |
| 3607 | TRAN OFF OF THE SECRETARY | 1,088,143 | 1,488,301 | 1,088,143 | 1,088,143 | 1,088,143 | (18,639) | (18,639) | (18,639) | 3,728 | 3,728 | 3,728 | 1,000 | 1,000 | 128,724 | 1,000 | 1,000 | 1,000 | 128,724 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | | | | | | |
| 3569 | DIVISION OF FACILITY MANA | 744,954 | 1,001,300 | 528,883 | 546,102 | 985,670 | (279,965) | 101,639 | (381,604) | (381,604) | 2,526 | 2,526 | 2,526 | 111,711 | 111,711 | 119,808 | 304,431 | 1,013,079 | 82,237 | 111,596 | 181,714 | 1,382,566 | (52,780) | (110,100) | (8,742) | | | | | | | | | | |
| 3615 | TRAN DEPT OF AVIATION | 637,826 | 857,822 | 452,827 | 467,570 | 843,926 | (239,704) | 28,834 | (210,872) | (210,872) | 21,855 | 62,410 | 95,664 | 9,059 | 87,639 | 253,027 | 87,639 | 87,639 | 87,639 | 117,078 | 117,078 | 117,078 | 117,078 | 117,078 | 117,078 | 117,078 | 117,078 | 117,078 | 117,078 | | | | | | |
| 3616 | TRAN OFFICE OF PERSONNEL | 814,070 | 1,094,464 | 577,957 | 596,174 | 1,077,128 | (10,221) | (10,221) | (10,221) | 10,034 | 16,967 | 23,995 | 7,965 | 12,088 | 10,680 | 21,244 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | | | | | | |
| 3617 | DEPT OF INFORMATION TECHNO | 1,091,076 | 1,324,800 | 640,000 | 640,000 | 1,070,000 | (10,221) | (10,221) | (10,221) | 10,034 | 16,967 | 23,995 | 7,965 | 12,088 | 10,680 | 21,244 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | | | | | | |
| 3618 | OFFICE OF AUDITS | 1,127,215 | 1,516,008 | 800,271 | 826,326 | 1,491,650 | (42,624) | 111,787 | (311,867) | (311,867) | 38,624 | 112,086 | 169,064 | 12,145 | 200,895 | 153,924 | 124,455 | 124,455 | 124,455 | 124,455 | 124,455 | 124,455 | 124,455 | 124,455 | 124,455 | 124,455 | 124,455 | 124,455 | 124,455 | 124,455 | | | | | |
| 3619 | DOT PAYROLL DIVISION | 383,712 | 516,061 | 218,217 | 281,287 | 507,701 | (14,205) | (14,205) | (14,205) | 16,087 | 20,146 | 25,581 | 3,754 | 10,246 | 20,146 | 10,246 | 10,246 | 10,246 | 10,246 | 10,246 | 10,246 | 10,246 | 10,246 | 10,246 | 10,246 | 10,246 | 10,246 | 10,246 | | | | | | | |
| 3620 | TRAN OFFICE OF INTERGOV PRO | 3,293,000 | 3,598,000 | 300,000 | 300,000 | 300,000 | (10,221) | (10,221) | (10,221) | 10,034 | 16,967 | 23,995 | 7,965 | 12,088 | 10,680 | 21,244 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | 10,680 | | | | | | |
| 3630 | TRAN OFF OF VEH REGULAT | 4,715,956 | 5,885,291 | 3,106,729 | 3,207,877 | 5,785,953 | (1,644,544) | 505,327 | (139,221) | (139,221) | 149,944 | 428,719 | 727,379 | 133,051 | 198,909 | 550,330 | 198,909 | 198,909 | 198,909 | 198,909 | 198,909 | 198,909 | 198,909 | 198,909 | 198,909 | 198,909 | 198,909 | 198,909 | 198,909 | | | | | | |
| 3633 | CAB FOR ECONOMIC DEVELOPMENT | 22,200,574 | 29,684,000 | 14,700,000 | 14,700,000 | 23,916,000 | (1,644,544) | 4,810,274 | (239,292) | (239,292) | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | 1,205 | | | | | | | | | |
| 3634 | OFFICE OF UNEMPLOYMENT INSURANCE | 5,559,145 | 7,477,391 | 3,947,167 | 4,077,675 | 7,566,264 | (8,085,455) | 4,814,210 | 2,774,775 | 2,774,775 | 190,507 | 54,041 | 83,873 | 11,545 | 151,105 | 54,041 | 83,873 | 11,545 | 151,105 | 54,041 | 83,873 | 11,545 | 151,105 | 54,041 | 83,873 | 11,545 | 151,105 | | | | | | | | |
| 3635 | KY COMM DEF/HARD OF HEAR | 279,056 | 375,375 | 198,117 | 204,567 | 366,227 | (104,873) | (8,635) | (113,508) | (113,508) | 9,562 | 37,450 | 41,854 | 8,635 | 53,702 | 37,450 | 41,854 | 8,635 | 53,702 | 37,450 | 41,854 | 8,635 | 53,702 | 37,450 | 41,854 | 8,635 | 53,702 | 37,450 | | | | | | | |
| 3640 | OFFICE OF ENVIRONMENTAL PROGR | 511,484 | 578,741 | 37,185 | 37,185 | 57,185 | (1,205) | 7,003 | (12,202) | (12,202) | 1,733 | 5,005 | 7,671 | 5,317 | 69,557 | 5,005 | 7,671 | 5,317 | 69,557 | 5,005 | 7,671 | 5,317 | 69,557 | 5,005 | 7,671 | 5,317 | 69,557 | 5,005 | 7,671 | | | | | | |
| 3641 | KY UNEMPLOYMENT INSURANCE COMMISSION | 309,466 | 416,206 | 219,707 | 226,860 | 409,464 | (116,302) | 267,969 | 151,667 | 151,667 | 10,034 | 302,381 | 46,415 | 6,125 | 40,502 | 46,415 | 2,923 | 2,923 | 2,923 | 2,923 | 2,923 | 2,923 | 2,923 | 2,923 | 2,923 | 2,923 | 2,923 | 2,923 | 2,923 | 2,923 | | | | | |
| 3509 | OFFICE OF EDUCATIONAL PROGRAMS | 19,489 | 26,211 | 13,836 | 14,287 | 25,787 | (7,324) | 16,873 | 9,552 | 9,552 | 6,087 | 19,073 | 2,923 | 1,907 | 10,246 | 2,923 | 1,907 | 1,907 | 1,907 | 1,907 | 1,907 | 1,907 | 1,907 | 1,907 | 1,907 | 1,907 | 1,907 | 1,907 | 1,907 | | | | | | |
| 3510 | EDUC OFFICE OF SECRETARIAL | 69,381 | 93,132 | 49,258 | 49,258 | 70,053 | (26,075) | 17,878,488 | (1,60 | | | | | | | | | | | | | | | | | | | | | | | | | | |

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

Kentucky Employees Retirement System (Non-Hazardous)

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

Kentucky Employees Retirement System (Hazardous)

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

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

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

Kentucky Employees Retirement System (Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

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

County Employees Retirement System (Non-Hazardous)

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

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

County Employees Retirement System (Non-Hazardous)

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

County Employees Retirement System (Non-Hazardous)

| Participating Employer Code | Participating Employer Name | Net OPEB Liability as of June 30, 2023 | | | | | | | | | | OPEB Expense | | | | | | | | | | 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 5.93% | Discount Rate 4.93% | Discount Rate 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase | Proprietary State of Aggregate Plan OPEB Expense | Gross Employee OPEB Expense | Net Employee OPEB Expense | Budget Subsidy Year Ending 6/30/2024 | Liability Experience | Assumption Changes | Investment Experience | Empirical Proportion of Plan Contributions | Total Deferred Outflows of Resources | Liability Experience | Assumption Changes | Investment Experience | Empirical Proportion of Plan Contributions | Total Deferred Inflows of Resources | Liability Experience | Assumption Changes | Investment Experience | Empirical Proportion of Plan Contributions | Total Deferred Inflows of Resources | 2024 | 2025 | 2026 | 2027 | | | | | | | | | | | | | | | | | | | | | | |
| | | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | | | | | | | | | | | | | | | | | | | | | | | | | |
| J076 | MAUDISON CO BD OF ED | (766,817) | 1,437,146 | (2,610,530) | (2,454,578) | 1,308,666 | (1,473,045) | 39,437 | (1,433,608) | (1,433,608) | 250,135 | 533,891 | 1,507,075 | 1,433,197 | 527,173 | 4,001,336 | 1,087,341 | 1,050,280 | 1,610,929 | 395,199 | 13,900,249 | 2,456,517 | (3,048,922) | (2,286,526) | (2,13,947) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J078 | MARION CO BD OF EDUCATION | (626,289) | 385,248 | (699,791) | (657,960) | (394,311) | (9,575) | (414,446) | (414,446) | 67,052 | 143,117 | 304,994 | 384,034 | 210,044 | 1,142,255 | 287,863 | 227,741 | 349,311 | 179,745 | 3,114,660 | (614,643) | (711,604) | (532,904) | (443,040) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J079 | MARSHALL COUNTY CO BD OF ED | (123,124) | 103,439 | (169,554) | (165,554) | (160,703) | (160,703) | 117,950 | (161,441) | (161,441) | 21,003 | 455,103 | 525,426 | 166,408 | 1,441,499 | 222,979 | 144,104 | 655,021 | 79,174 | 1,021,370 | (111,463) | (120,463) | (103,463) | (82,463) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J081 | MASON CO BD OF ED | (162,598) | 305,112 | (502,116) | (277,818) | (312,733) | (78,500) | (391,239) | (391,239) | 53,105 | 113,347 | 319,958 | 304,273 | 202,012 | 939,590 | 2,308,558 | 222,979 | 342,006 | 238,017 | 3,111,260 | (599,465) | (679,299) | (493,029) | (400,177) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J083 | MENIFEE CO BD OF ED LIBRARY | (15,796) | 37,150 | (16,063) | (16,063) | (16,063) | (16,063) | 9,201 | (16,063) | (16,063) | 1,361 | 38,597 | 364,107 | 346,252 | 148,456 | 987,802 | 2,267,105 | 253,746 | 389,198 | 84,838 | 3,354,387 | (598,786) | (738,014) | (556,133) | (474,132) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J084 | MEREDITH CO BD OF ED | (89,111) | 174,661 | (275,724) | (156,873) | (156,065) | (12,586) | (160,651) | (160,651) | 26,162 | 55,839 | 165,651 | 149,885 | 77,409 | 433,333 | 261,863 | 48,149 | 68,562 | 156,652 | 186,572 | (262,503) | (321,313) | (242,023) | (211,177) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J085 | CITY OF HARRODSBURG | (137,884) | 258,756 | (470,023) | (441,944) | 235,624 | (266,220) | (33,516) | (298,736) | (298,736) | 45,036 | 96,126 | 271,347 | 258,045 | 129,795 | 755,313 | 1,957,824 | 189,102 | 290,046 | 204,502 | 2,641,471 | (470,577) | (579,628) | (364,458) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J086 | METCALF CO BD OF ED | (121,072) | 170,747 | (412,712) | (386,057) | 206,894 | (250,503) | (250,503) | (250,503) | 39,545 | 44,406 | 270,844 | 254,680 | 25,337 | 574,586 | 1,719,102 | 254,680 | 166,044 | 232,261 | 1,231,273 | (246,880) | (518,365) | (640,664) | (486,830) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J087 | MONTGOMERY CO BD OF ED | (183,182) | 199,460 | (260,523) | (253,394) | 235,209 | (318,209) | (318,209) | (318,209) | 12,037 | 10,747 | 248,183 | 235,209 | 20,684 | 484,031 | 1,200,874 | 20,684 | 16,004 | 235,209 | 1,200,874 | (251,871) | (301,872) | (260,872) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J088 | M T STERLING WATER WORKS | (86,000) | 161,400 | (293,178) | (275,664) | (146,971) | (165,432) | 21,156 | (144,276) | (144,276) | 28,092 | 169,254 | 160,957 | 104,503 | 494,073 | 1,221,198 | 160,957 | 117,953 | 1,221,198 | 83,776 | 1,003,344 | (257,260) | (311,380) | (266,805) | (253,717) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J089 | MURKIN CO BD OF EDUCATION | (49,189) | 279,969 | (478,173) | (384,458) | (147,056) | (42,262) | 274,067 | (104,007) | (104,007) | 7,309 | 279,199 | 101,607 | 243,592 | 484,097 | 1,218,208 | 101,607 | 101,607 | 484,097 | 1,218,208 | (328,572) | (313,285) | (474,491) | (406,629) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J090 | MURKIN CO BD LIB DIST | (24,975) | 46,868 | (85,155) | (84,149) | 42,478 | (48,039) | (1,120) | (49,159) | (49,159) | 8,157 | 49,149 | 46,760 | 46,760 | 161,402 | 34,618 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | 46,760 | | | | | | | | | | | | | | | | | |
| J091 | CITY OF BARDSTOWN | (209,423) | 553,170 | (586,220) | (586,220) | (165,628) | (165,628) | (165,628) | (165,628) | 96,205 | 553,170 | 553,170 | 553,170 | 791,554 | 1,224,131 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | 553,170 | | | | | | | | | | | | | | | | | | | |
| J092 | OHIO CO BD OF ED | (78,815) | 147,906 | (208,667) | (252,617) | 134,684 | (151,601) | (6,978) | (158,579) | (158,579) | 25,743 | 54,546 | 155,103 | 147,906 | 465,473 | 1,119,100 | 108,991 | 165,793 | 465,473 | 1,119,100 | (212,422) | (209,422) | (425,850) | (293,598) | (211,422) | (211,422) | (211,422) | | | | | | | | | | | | | | | | | | | | | | | | |
| J093 | OHIO CO BD OF ED | (162,224) | 493,971 | (89,285) | (84,285) | (84,285) | (84,285) | (84,285) | (84,285) | 10,007 | 493,971 | 493,971 | 493,971 | 1,201,456 | 1,506,596 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | 493,971 | | | | | | | | | | | | | | | | | | | |
| J094 | OHIO CO BD OF ED | (160,843) | 173,500 | (243,160) | (243,160) | 129,361 | (149,361) | (149,361) | (149,361) | 10,000 | 173,500 | 173,500 | 173,500 | 1,201,456 | 1,506,596 | 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 | | | | | | | | | | | | | | | | | | | |
| J095 | OWEN CO BD OF ED | (150,333) | 282,117 | (512,450) | (481,842) | 262,896 | (258,164) | 33,478 | (255,886) | (255,886) | 49,102 | 104,805 | 251,841 | 175,466 | 2,154,572 | 206,174 | 155,408 | 2,154,572 | 206,174 | 155,408 | 2,154,572 | 206,174 | 155,408 | 2,154,572 | 206,174 | 155,408 | 2,154,572 | 206,174 | 155,408 | 2,154,572 | 206,174 | 155,408 | 2,154,572 | | | | | | | | | | | | | | | | | | |
| J096 | PENELDON CO BD OF ED | (157,143) | 248,898 | (312,673) | (242,729) | 215,387 | (1,368,049) | (1,368,049) | (1,368,049) | 130,005 | 1,238,071 | 232,308 | 495,836 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | 1,330,654 | | | | | | | | | | | | | | | | | | | | |
| J097 | PERRYVILLE NAR TART FORCE | (1,484) | 2,785 | (5,059) | (4,757) | 2,556 | (2,855) | (8,179) | (10,104) | 483 | 2,556 | 2,556 | 2,556 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | | | | | | | | | | | | | | | | | | | |
| J098 | SPENCER CO BD OF EDUC | (255,000) | 472,911 | (589,080) | (587,080) | 430,634 | (491,723) | 49,912 | (434,832) | (434,832) | 82,310 | 175,684 | 240,201 | 1,397,420 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | 495,923 | | | | | | | | | | | | | | | | | | | |
| J099 | PIKE CO BD OF EDUCATION | (256,979) | 482,452 | (875,955) | (82,664) | 439,139 | (494,298) | 152,720 | (34,178) | (34,178) | 30,745 | 482,452 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | 1,201,722 | | | | | | | | | | | | | | | | | | | | | |
| J100 | TAYLOR CO BD OF ED | (187,171) | 351,249 | (68,062) | (59,997) | (59,997) | (59,997) | (59,997) | (59,997) | 61,135 | 103,487 | 208,770 | 208,770 | 61,135 | 1,037,368 | 208,770 | 103,487 | 208,770 | 103,487 | 1,037,368 | (164,520) | (164,520) | (164,520) | (164,520) | (164,520) | (164,520) | (164,520) | (164,520) | (164,520) | (164,520) | | | | | | | | | | | | | | | | | | | | | |
| J101 | TRUCKEE CO BD OF ED | (143,242) | 251,133 | (240,266) | (240,266) | 230,606 | (230,606) | 10,000 | (30,305) | (30,305) | 27,665 | 10,000 | 18,723 | 18,705 | 20,054 | 1,203,779 | 18,723 | 13,048 | 20,054 | 18,723 | 13,048 | 1,203,779 | (37,402) | (37,402) | (37,402) | (37,402) | (37,402) | (37,402) | (37,402) | (37,402) | (37,402) | (37,402) | | | | | | | | | | | | | | | | | | | |
| J102 | TRIMBLE CO BD OF ED | (9,514) | 17,854 | (32,432) | (30,405) | 16,000 | (16,000) | 10,000 | (16,000) | (16,000) | 10,000 | 16,000 | 16,000 | 16,000 | 16,000 | 1,203,779 | 16,000 | 16,000 | 1,203,779 | 16,000 | 1,203,779 | (16,000) | (16,000) | (16,000) | (16,000) | (16,000) | (16,000) | (16,000) | (16,000) | (16,000) | (16,000) | | | | | | | | | | | | | | | | | | | | |
| J103 | CITY OF LEAVENWORTH AUTHORITY | (26,003) | 48,799 | (84,214) | (83,346) | 44,436 | (50,018) | 66,116 | 141,119 | 141,119 | 39,383 | 141,119 | 141,119 | 141,119 | 141,119 | 1,203,779 | 141,119 | 141,119 | 1,203,779 | 141,119 | 141,119 | (163,547) | (163,547) | (163,547) | (163,547) | (163,547) | (163,547) | (163,547) | (163,547) | (163,547) | (163,547) | | | | | | | | | | | | | | | | | | | | |
| J104 | CLOUDHOUSE CO BD OF ED | (145,824) | 107,766 | (166,869) | (162,303) | 107,766 | (137,066) | 36,756 | (137,066) | (137,066 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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

County Employees Retirement System (Non-Hazardous)

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

County Employees Retirement System (Non-Hazardous)

| | | Net OPEB Liability as of June 30, 2023 | | | | | | | | | | | | Outstanding Balance of Deferred Outflows of Resources | | | | | | | | | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | |
|-----------------------------|------------------------------|--|------------------------|---------------------------------|---------------------------------|----------------------------------|----------------------------------|---|-----------|---------|---|---------|---------|---|---------|-----------|---|-----------|---------|-------------------------------------|-----------|-----------|-------------|-------------|-------------|---|-------------|-----------|-----------|
| Participating Employer Code | Participating Employee Name | OPEB Expense | | | | | | Outstanding Balance of Deferred Outflows of Resources | | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | | | | | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | |
| | | Discount Rate 5.93% | Discount Rate 4.93% | Health Care Trend Less 1.00% | Health Care Trend Plus 1.00% | Health Care Trend 1% Increase | Health Care Trend 1% Decrease | Deferred Amounts from Changes in Proportion & Share of Aggregate Plan Contributions | | | Change in Proportion & Share of Proportionate Share of Plan Contributions | | | Total Deferred Outflows of Resources | | | Change in Proportion & Share of Proportionate Share of Plan Contributions | | | Total Deferred Inflows of Resources | | | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | |
| (1) | (2) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | | | |
| K0991 | NELSON COUNTY BD OF ED | (356,824) | 669,621 | (1,216,346) | (1,143,682) | 609,755 | (686,348) | 47,161 | (608,187) | 608,187 | 165,547 | 248,760 | 702,204 | 667,782 | 348,804 | 1,961,473 | 5,066,540 | 489,366 | 750,948 | 94,610 | 6,401,109 | 1,109,860 | (1,355,181) | (1,052,087) | (1,156,715) | (19,134) | (1,052,087) | | |
| K0992 | CITY OF CINCINNATI | (45,099) | 84,632 | (153,731) | (144,547) | 77,066 | (86,746) | 31,440 | 85,750 | 84,399 | 102,108 | 30,663 | 93,552 | 106,000 | 30,313 | 4,289 | 80,353 | 1,161,993 | 49,866 | 1,161,715 | 1,161,715 | 1,161,715 | 1,161,715 | 1,161,715 | 1,161,715 | 1,161,715 | 1,161,715 | 1,161,715 | |
| K0993 | EDMONTON CO JOURNALISM DIS | (14,183) | 26,700 | (44,453) | (43,453) | 23,500 | (33,985) | 5,340 | (50,346) | 5,340 | 33,300 | 11,157 | 55,932 | 55,932 | 11,157 | 11,157 | 11,157 | 11,157 | 11,157 | 11,157 | 11,157 | 11,157 | 11,157 | 11,157 | 11,157 | 11,157 | 11,157 | | |
| K0994 | OLDHAM CO LIBRARY BD | (41,335) | 77,945 | (141,584) | (133,126) | 70,976 | (79,892) | 17,123 | (97,015) | 97,015 | 13,546 | 28,956 | 81,737 | 18,440 | 49,497 | 49,498 | 142,071 | 13,722 | 21,047 | 16,640 | 193,000 | 35,655 | (42,965) | (34,112) | (30,030) | (1,030) | (1,030) | | |
| K0995 | OWEN CO PUBLIC LIBRARY | (10,096) | 18,777 | (34,108) | (32,070) | 17,098 | (19,246) | 3,566 | (22,812) | 22,812 | 6,975 | 19,691 | 18,725 | 6,975 | 4,497 | 4,497 | 142,071 | 13,722 | 21,047 | 16,640 | 193,000 | 35,655 | (42,965) | (34,112) | (30,030) | (1,030) | (1,030) | | |
| K0996 | PAKISTAN CO LIBRARY | (2,136) | 4,522 | (7,552) | (7,552) | 3,573 | (2,232) | 8,552 | (5,852) | 5,852 | 5,407 | 12,441 | 4,497 | 12,441 | 4,497 | 12,441 | 12,441 | 12,441 | 12,441 | 12,441 | 12,441 | 12,441 | 12,441 | 12,441 | 12,441 | 12,441 | 12,441 | | |
| K0997 | PENDLETON CO LIBRARY | (15,429) | 28,452 | (52,554) | (49,452) | 26,366 | (29,677) | 22,499 | (5,039) | 5,039 | 10,756 | 30,363 | 28,875 | 25,192 | 95,186 | 21,160 | 24,355 | 21,160 | 24,355 | 21,160 | 24,355 | 21,160 | 24,355 | 21,160 | 24,355 | 21,160 | 24,355 | 21,160 | |
| K0998 | PERRY CO BD OF EDUCATION | (11,450) | 58,226 | (1,006,493) | (1,004,662) | 533,639 | (602,919) | 124,138 | (77,057) | 77,057 | 210,230 | 218,522 | 61,648 | 586,610 | 91,818 | 1,513,798 | 4,450,678 | 429,881 | 659,355 | 188,477 | 5,728,391 | 1,092,923 | (1,211,256) | (44,524) | (32,449) | (9,074) | (8,933,193) | | |
| K0999 | PERRY CO INDEPENDENT SCH | (58,401) | 100,596 | (1,006,197) | (1,007,185) | 99,798 | (145,863) | 145,863 | (145,863) | 145,863 | 40,714 | 114,927 | 145,863 | 109,295 | 145,863 | 145,863 | 145,863 | 145,863 | 145,863 | 145,863 | 145,863 | 145,863 | 145,863 | 145,863 | 145,863 | 145,863 | 145,863 | | |
| K1000 | PIKEVILLE INDEPENDENT SCH | (12,110) | 23,100 | (1,006,493) | (1,007,185) | 21,470 | (24,270) | 21,470 | (24,270) | 24,270 | 12,100 | 24,270 | 24,270 | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 | | |
| K1001 | PO BOX 100 STATE OF KENTUCKY | (97,978) | 183,867 | (333,889) | (314,035) | 167,429 | (188,459) | 6,565 | (197,024) | 197,024 | 32,002 | 68,305 | 198,213 | 183,361 | 67,601 | 1,391,188 | 3,141,374 | 1,374,181 | 206,100 | 1,374,181 | 1,374,181 | 206,100 | 1,374,181 | 1,374,181 | 206,100 | 1,374,181 | 1,374,181 | 206,100 | |
| K1002 | PO BOX 100 STATE OF KENTUCKY | (1,030) | 1,933 | (3,151) | (3,151) | 1,700 | (1,881) | 1,700 | (1,881) | 1,881 | 1,207 | 1,924 | 1,447 | 6,120 | 1,447 | 1,447 | 1,447 | 1,447 | 1,447 | 1,447 | 1,447 | 1,447 | 1,447 | 1,447 | 1,447 | 1,447 | 1,447 | | |
| K1003 | PO BOX 100 STATE OF KENTUCKY | (82,221) | 154,298 | (200,278) | (203,534) | 140,504 | (158,152) | 8,748 | (149,404) | 149,404 | 57,321 | 161,896 | 153,874 | 41,671 | 51,472 | 11,763 | 172,956 | 16,248 | 413 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 |
| K1004 | PO BOX 100 STATE OF KENTUCKY | (434) | 814 | (1,478) | (1,390) | 814 | (81) | 814 | (81) | 814 | 142 | 302 | 142 | 302 | 142 | 302 | 142 | 302 | 142 | 302 | 142 | 302 | 142 | 302 | 142 | 302 | 142 | | |
| K1005 | RUSSELL CO CONS DIST | (2,140) | 37,651 | (60,092) | (60,092) | 46,011 | (39,444) | 34,000 | (39,444) | 34,000 | 47,641 | 39,444 | 45,570 | 14,269 | 45,570 | 39,407 | 98,027 | 37,614 | 7,491 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 |
| K1006 | ST GEORGE CITY | (201,240) | 377,651 | (414,270) | (409,035) | 377,651 | (394,035) | 377,651 | (394,035) | 377,651 | 47,641 | 39,444 | 45,570 | 14,269 | 45,570 | 39,407 | 98,027 | 37,614 | 7,491 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 | 1,374,181 |
| K1007 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1008 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1009 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1010 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1011 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1012 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1013 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1014 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1015 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1016 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1017 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1018 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1019 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1020 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1021 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1022 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1023 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1024 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1025 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | | | |
| K1026 | ST GEORGE CITY | (1,030) | 1,030 | (1,030) | (1,030) | 1,030 | (1,030) | 1,030 | (1,030) | 1,030 | 1,030 | 1,030 | | | | | | | | | | | | | | | | | |

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority

Schedule B - Schedule Of OPEB Amounts By Employer

Fiscal Year Ended June 30, 2023

(Continued)

County Employees Retirement System (Non-Hazardous)

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

County Employees Retirement System (Non-Hazardous)

| Net OPEB Liability as of June 30, 2023 | | | | | | | | | | | | OPEB Expense | | | | | | | | | | | | Outstanding Balance of Deferred Outflows of Resources | | | | | | | | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | | | | | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----------------------------|---------------|-----------|-------------|------------------------|-----------|-------------|------------------------|-------------|-------------|-------------------------------------|--------------|-----------|-----------------------------|-----------|------------|---------------------------|-----------|------------|---------------------------------------|-------------|-------------|---|---|------------------------------|--------------------------------------|----------------------------------|-------------|---|--------------|---------------|-------------------------------------|-------------|-----------|-------------|--|-----------|-----------|-----------|-----------|-----------|------------|------------|-----------|-----------|------------|--------------|---|-------------|----------------------------------|--------|---------|--------|----------|----------|--------|----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|---------|--------|--------|---------|
| Participating Employer Code | Participating Employer Name | Discount Rate | | | Health Care Trend Rate | | | Health Care Trend Rate | | | Proprietary State of Aggregate Plan | | | Gross Employer OPEB Expense | | | Net Employer OPEB Expense | | | Budget Subtotal Year Ending 6/30/2024 | | | Change in Proportion & Differences Between Employer Control & Proprietary Share of Plan Contributions | | | Total Deferred Outflows of Resources | | | Change in Proportion & Differences Between Employer Control & Proprietary Share of Plan Contributions | | | Total Deferred Inflows of Resources | | | 2024 | | | 2025 | | | 2026 | | | 2027 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0027 HOUSING AUTH OF ALBANY | | (7,885) | 14,797 | (26,878) | (25,273) | 13,474 | (15,167) | (2,741) | (17,908) | (17,908) | 2,575 | 5,497 | 15,517 | 14,756 | 1,419 | 37,189 | 111,959 | 10,814 | 16,586 | 9,279 | 148,638 | (28,154) | (33,956) | (26,987) | (22,352) | M0028 CUMBERLAND FISCAL CT | | (55,500) | 104,152 | (55,107) | (112,304) | 18,120 | 38,692 | 109,220 | 101,864 | 10,731 | 262,509 | 788,045 | 76,116 | 116,747 | 13,381 | 994,289 | (183,355) | (223,262) | (172,228) | (152,935) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0029 DAVIESS CO BD OF EDUC | | (911,940) | 1,771,362 | (300,656) | (2,922,927) | 1,558,368 | (1,754,111) | 44,831 | (1,709,260) | (1,709,260) | 297,862 | 635,760 | 1,794,640 | 1,748,640 | 4,793,673 | 12,948,640 | 16,417,271 | 299,646 | 16,417,271 | 1,793,640 | (3,066,259) | (2,046,009) | (2,428,009) | (2,428,009) | M0030 DODGE CITY WATER DIST | | (1,333) | 2,596 | (1,414) | (1,304) | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 2,465 | 2,465 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201) | | | | | | | | | | | | | | | | | |
| M0031 EKESHA FISCAL COUNCIL | | (1,333) | 2,596 | (1,414) | (1,304) | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 2,465 | 2,465 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0032 EKIRINE MUNICIPAL UTILITY | | (3,366) | 66,368 | (10,555) | (113,333) | 60,415 | (68,026) | (68,724) | (68,724) | 10,372 | 11,551 | 24,655 | 69,597 | 66,186 | 12,990 | 173,428 | 502,159 | 48,502 | 74,393 | 25,981 | 651,035 | (115,739) | (146,444) | (113,521) | (101,902) | M0033 FAYETTE CO BD OF EDUCATION | | (3,674,997) | 6,896,562 | (12,527,388) | (117,909,066) | 2,680,004 | (7,068,834) | 1,394,427 | (5,674,407) | (5,674,407) | 1,200,344 | 2,626,029 | 7,232,138 | 8,877,613 | 3,966,089 | 20,637,869 | 52,181,269 | 5,040,075 | 7,736,512 | 10,572,029 | (13,754,200) | (10,531,511) | (9,456,266) | M0034 FELTON CO WATER DIST | | (1,333) | 11,791 | (10,479) | (10,479) | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 1,201 | 1,201 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479 | 10,479) |
| M0035 FRANKLIN CO BD OF ED | | (550,343) | 1,032,781 | (1,031,519) | (1,031,542) | 1,030,580 | (1,031,554) | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580 | 1,030,580) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0036 HICKMAN/FULTON RIV PT AU | | (19,269) | 36,160 | (65,683) | (65,759) | 32,927 | (37,063) | 4,324 | (32,739) | (32,739) | 6,294 | 13,433 | 37,919 | 37,919 | 57,146 | 144,558 | 27,595 | 26,426 | 40,532 | 57,816 | (57,604) | (44,964) | (42,086) | M0037 GALLATIN CO WATER DIS | | (11,103) | 2,588 | (41,996) | (22,390) | 2,588 | (28,450) | 4,280 | 9,134 | 25,523 | 25,523 | 12,679 | 18,043 | 21,238 | 21,238 | 19,664 | 25,121 | 18,043 | 21,238 | 21,238 | 19,664 | (24,467) | (34,292) | (34,292) | (34,292) | M0038 GARDEN CITY PUBLIC LIBRARY | | (1,333) | 17,572 | (17,572) | (17,572) | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572 | 17,572) | | | |
| M0039 GRANT CO BD OF ED | | (267,587) | 502,158 | (912,155) | (857,663) | 457,266 | (514,702) | (114,879) | (62,951) | (62,951) | 87,401 | 186,549 | 266,592 | 266,592 | 186,729 | 1,383,650 | 2,399,469 | 322,344 | 5,021,676 | 97,049 | (1,433,337) | (82,092) | (69,547) | M0040 HARRISON CO BD OF ED | | (51,624) | 14,797 | (7,878) | (7,408) | 14,797 | (4,446) | 755 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0041 HARRISON CO BD OF ED | | (51,624) | 14,797 | (7,878) | (7,408) | 14,797 | (4,446) | 755 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 | 1,411) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0042 HENRY CO LIBRARY | | (9,482) | 17,995 | (7,324) | (30,393) | 11,204 | (18,239) | (3,328) | 3,697 | 6,611 | 18,661 | 17,746 | 19,459 | 19,459 | 62,477 | 134,644 | 13,005 | 19,947 | 19,947 | 22,707 | 30,399 | (35,965) | (24,208) | (21,829) | M0043 CITY OF DAWSON SPRINGS | | (29,051) | 54,17 | (9,026) | (9,112) | 49,643 | (55,579) | 9,489 | 20,253 | 57,170 | 57,170 | 26,141 | 41,240 | 41,240 | 41,240 | 22,737 | 125,373 | 11,045 | 61,109 | 61,109 | 16,420 | (16,420) | (24,346) | (75,586) | M0044 CITY OF EKIRINE | | (1,333) | 14,797 | (14,797) | (14,797) | 14,797 | (14,797) | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797) | | | | | |
| M0045 CITY OF FLATWOODS | | (58,633) | 110,042 | (199,887) | (187,346) | 100,204 | (112,780) | (9,239) | 19,153 | 40,880 | 115,396 | 107,739 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791 | 4,791) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0046 CITY OF LEWISPORT | | (31,314) | 62,274 | (19,119) | (16,362) | 63,119 | (63,119) | 1,594 | (65,424) | 10,839 | 21,315 | 6,650 | 62,102 | 62,102 | 62,102 | 18,205 | 168,747 | 45,311 | 61,540 | 61,540 | 1,097 | (16,080) | (16,080) | (16,080) | (16,080) | M0047 CITY OF LEXINGTON | | (14,797) | 14,797 | (14,797) | (14,797) | 14,797 | (14,797) | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797 | 14,797) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0048 CITY OF LYNN | | (1,333) | 6,543 | (11,724) | (11,724) | 5,877 | (11,724) | 1,201 | (11,724) | (11,724) | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0049 LARKEE CO WATER DIST #1 | | (69,080) | 129,637 | (21,452) | (21,452) | 129,637 | (21,452) | 19,900 | (12,976) | (12,976) | 18,120 | 48,154 | 2,570 | 2,570 | 2,570 | 18,726 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445 | 1,201,445) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0050 LEE CO SOIL CONSERV DIST | | (1,333) | 2,451 | (4,452) | (4,452) | 14,186 | (14,186) | 1,201 | (1,201) | (1,201) | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0051 LEXINGTON CITY CLERK | | (29,897) | 56,105 | (10,193) | (9,825) | 51,089 | (57,507) | (2,770) | 9,765 | 20,843 | 58,835 | 55,951 | 3,728 | 3,728 | 3,728 | 19,406 | 19,406 | 19,406 | 19,406 | 19,406 | 19,406 | 19,406 | 19,406 | 19,406 | 19,406 | 19,406 | 19,406 | 19,406 | 19,406 | 19,406) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0052 LIMESTONE CO BD OF ED | | (1,333) | 3,441 | (6,250) | (5,877) | 3,133 | (3,527) | 7 | (3,520) | (3,520) | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0053 MORGAN CO CONSERV DIST | | (1,333) | 3,441 | (6,250) | (5,877) | 3,133 | (3,527) | 7 | (3,520) | (3,520) | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604 | 3,604) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0054 MORGAN CO FISCAL COUNCIL | | (14,479) | 21,166 | (48,347) | (48,347) | 24,718 | (27,845) | 6,306 | (21,559) | (21,559) | 12,738 | 22,470 | 10,092 | 10,092 | 3,390 | 7,236 | 20,427 | 14,925 | 14,925 | 23,849 | 27,002 | 1,201,202 | (12,203) | (24,207) | (24,207) | (24,207) | M0055 MURRAY CALLOWAY CO AIRPORT | | (2,311) | 4,337 | (7,879) | (7,408) | 3,950 | (4,446) | (650) | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M0056 MURRAY CALLOWAY CO SANIT DIST 1 | | (4,225) | 7,926 | (14,397) | (13,537) | 7,217 | (8,124) | 2,344 | (8,358) | (8,358) | 1,379 | 8,311 | 7,904 | 7,904 | 1,377 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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

County Employees Retirement System (Non-Hazardous)

| Participating Employer Code | Participating Employer Name | Net OPEB Liability as of June 30, 2023 | | | | | | | | | | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | | | | | | | | |
|-------------------------------------|-----------------------------|--|--------------------------|--------------------------|------------------------|---------------------------------|--|-----------------------------|---------------------------|----------------------------|----------------------|---|-----------------------|---|--------------------------------------|----------------------|--|-----------------------|---|-------------------------------------|-----------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| | | Discount Rate | Discount Rate Less 1.00% | Discount Rate Plus 1.00% | Health Care Trend Rate | Health Care Trend Rate Increase | Proportionate Share of Aggregate Plan OPEB Expense | Gross Employee OPEB Expense | Net Employee OPEB Expense | Implicit Subsidy 6/30/2024 | Liability Experience | Assumption Changes | Investment Experience | Proportionate Share of Plan Contributions | Total Deferred Outflows of Resources | Liability Experience | Assumption Changes | Investment Experience | Proportionate Share of Plan Contributions | Total Deferred Inflows of Resources | 2024 | 2025 | 2026 | 2027 | | | | | | | | |
| | | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | (%) | | | | | | | | |
| N002 CITY OF GRANDIN | | (16,499) | 30,005 | 26,142 | (3,167) | (8,076) | (84,979) | (116,650) | 5,379 | 11,481 | 30,260 | 41,385 | 117,896 | 23,388 | 32,650 | 623,216 | 1,464,324 | 1,464,324 | 1,464,324 | 1,464,324 | 1,464,324 | (45,795) | | | | | | | | | | |
| N0021 EAST CLARK CO WATER DIST | | (17,142) | 32,170 | (8,043) | (82,344) | 29,294 | (3,973) | 7,177 | (25,786) | 25,786 | 13,713 | 32,061 | 16,804 | 24,484 | 22,510 | 86,060 | 4,335 | 307,349 | 80,059 | 62,113 | 62,143 | 62,143 | (42,777) | | | | | | | | | |
| N0029 CUMBERLAND CO PUBLIC LIB | | (5,380) | 10,110 | (57,635) | (17,267) | 918 | (10,363) | 10,362 | (29,445) | 9,445 | 1,760 | 3,756 | 10,662 | 8,322 | 32,762 | 76,495 | 11,333 | 12,700 | 307,916 | (18,483) | (23,654) | (16,731) | (16,731) | (16,731) | (45,285) | | | | | | | |
| N003 ESTILL CO WATER DIST NO 1 | | (18,839) | 35,554 | (64,219) | (60,383) | 32,193 | (3,623) | 8,872 | (27,365) | 6,153 | 13,134 | 37,074 | 35,257 | 39,358 | 124,823 | 267,498 | 5,811 | 338,775 | (50,678) | 52,214 | 52,214 | 52,214 | 52,214 | (45,427) | | | | | | | | |
| N0033 HOUSING AUTH FLEMINGSBURG | | (2,713) | 5,061 | (4,219) | (4,219) | 4,636 | (4,218) | (1,370) | (6,588) | (6,588) | 886 | 1,891 | 5,339 | 5,077 | 9,669 | 21,916 | 8,822 | 3,721 | 16,215 | 64,165 | (10,316) | (15,771) | (10,063) | (10,063) | (10,063) | (16,109) | | | | | | |
| N0034 PARKER CO WATER UTIL | | (12,582) | 22,522 | (38,063) | (41,759) | 24,023 | (4,218) | (1,364) | (3,154) | (3,154) | 4,286 | 8,956 | 25,737 | 24,058 | 30,579 | 75,500 | 1,830,140 | 270,272 | 1,464,324 | 1,464,324 | 1,464,324 | 1,464,324 | 1,464,324 | (45,182) | | | | | | | | |
| N0037 FRANKFORT NIEP SCHOOL | | (69,151) | 129,769 | (235,722) | (221,640) | 118,168 | (13,011) | (16,334) | (149,345) | (149,345) | 22,586 | 136,084 | 129,943 | 82,371 | 396,077 | 98,187 | 94,837 | 145,461 | 72,949 | 1,295,118 | (209,380) | (267,972) | (202,407) | (198,282) | (198,282) | (198,282) | | | | | | |
| N0043 HOMESTEAD AUTH OF HICKMAN | | (9,125) | 17,124 | (31,105) | (29,247) | 15,593 | (17,552) | (5,154) | (27,206) | 2,980 | 6,361 | 17,957 | 17,077 | 1,729 | 43,413 | 129,563 | 19,194 | 8,351 | 169,211 | 169,211 | (33,387) | (37,262) | (36,359) | (36,359) | (36,359) | (16,499) | | | | | | |
| N0044 BELMONT CO WATER UTIL | | (10,484) | 17,548 | (31,268) | (30,368) | 16,889 | (17,554) | (5,688) | (27,206) | 2,980 | 6,361 | 17,957 | 17,077 | 1,729 | 43,413 | 129,563 | 19,194 | 8,351 | 169,211 | 169,211 | (33,387) | (37,262) | (36,359) | (36,359) | (36,359) | (16,499) | | | | | | |
| N0042 PURCHASE AREA DEV DIST | | (117,428) | 209,479 | (385,736) | (360,342) | 117,117 | (16,249) | (7,776) | (273,525) | (273,525) | 36,773 | 78,377 | 221,344 | 142,601 | 652,671 | 154,385 | 154,385 | 126,491 | 28,684 | 2,079,682 | (548,801) | (415,798) | (372,116) | (372,116) | (372,116) | (298,347) | | | | | | |
| N0043 GRAYSON CO LIBRARY | | (15,517) | 29,120 | (52,896) | (49,736) | 26,517 | (29,847) | 4,663 | (25,184) | (25,184) | 5,068 | 10,818 | 30,537 | 50,503 | 120,898 | 220,330 | 21,281 | 32,641 | 18,903 | 293,155 | (46,887) | (57,994) | (20,011) | (15,768) | (15,768) | (45,795) | | | | | | |
| N0045 KENTUCKY ED DEV CORP | | (40,844) | 76,649 | (139,231) | (130,913) | 69,797 | (78,564) | (9,347) | (93,467) | 13,341 | 28,475 | 86,039 | 66,270 | 251,562 | 579,948 | 56,016 | 85,918 | 83,437 | 805,319 | (142,366) | (154,547) | (141,507) | (153,537) | (153,537) | (153,537) | | | | | | | |
| N0047 ELIZABETH CITY CO PUBLIC EDUC | | (55,669) | 20,813 | (35,213) | (34,869) | 19,604 | (35,213) | (5,688) | (34,869) | 19,604 | 40,126 | 29,649 | 28,193 | 66,633 | 21,938 | 1,200,000 | 159,265 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | (153,537) | | | | | | | | | |
| N0049 CYNTHIANA HARRISON CO JPC | | (4,773) | 8,957 | (16,170) | (15,288) | 8,154 | (9,181) | (1,522) | (10,703) | (10,703) | 1,559 | 9,393 | 3,227 | 577 | 10,703 | 12,771 | 36,050 | 21,837 | 104,941 | 266,107 | 25,123 | 38,534 | 75,495 | 399,259 | (68,039) | (92,461) | (76,169) | (76,169) | (76,169) | (57,649) | | |
| N0050 CITY OF HORSE CAVE | | (18,310) | 34,377 | (62,445) | (58,175) | 31,804 | (35,236) | (3,876) | (39,112) | 5,983 | 12,771 | 36,050 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 10,703 | 12,771 | 74,466 | 1,040 | 6,040 | 1,040 | (15,499) | (20,011) | (15,768) | (15,768) | (15,768) | (15,768) | | |
| N0051 CITY OF LEXINGTON-Fayette | | (393,696) | 78,116 | (142,204) | (130,564) | 72,261 | (128,564) | (12,316) | (128,564) | 12,316 | 72,261 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | 74,466 | (153,537) | | | |
| N0052 CITY OF NEWCASTLE | | (17,153) | 13,484 | (24,243) | (22,295) | 12,515 | (16,060) | (1,760) | (18,386) | 18,386 | 13,484 | 13,550 | 28,348 | 28,348 | 28,348 | 28,348 | 28,348 | 28,348 | 12,515 | 13,484 | 28,348 | 44,400 | 40,884 | 40,884 | (62,821) | (85,150) | (71,506) | (65,533) | (65,533) | (65,533) | | |
| N0053 CITY OF MADISONVILLE | | (490,338) | 92,177 | (16,713) | (15,713) | 87,914 | (94,163) | (15,621) | (15,621) | 156,921 | (78,624) | 156,921 | 160,157 | 314,840 | 964,952 | 91,645 | 91,645 | 91,645 | 91,645 | 91,645 | 672,475 | 1,031,447 | 8,666,237 | (143,833) | (143,833) | (135,118) | (135,118) | (135,118) | (135,118) | (135,118) | (135,118) | |
| N0054 CITY OF MCKEE HOUSEHOLD HGT | | (2,922) | 5,488 | (9,164) | (8,964) | 5,368 | (9,368) | (1,522) | (1,522) | 1,522 | 5,488 | 5,652 | 2,658 | 5,752 | 5,752 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | 14,099 | |
| N0055 CITY OF MONTGOMERY | | (10,724) | 13,149 | (18,372) | (17,552) | 12,901 | (17,552) | (1,522) | (1,522) | 1,522 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | 12,901 | | | | |
| N0056 KNOTT CO WATER & SEWER | | (31,890) | 63,598 | (115,524) | (108,622) | 57,913 | (65,187) | 25,613 | (39,554) | (39,554) | 11,069 | 23,626 | 66,693 | 63,424 | 63,424 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 6,978 | 24,478 | 24,478 | 24,478 | 24,478 | 24,478 | (84,844) | (84,844) | (84,844) | (84,844) | (84,844) | (84,844) |
| N0061 KNOX CO WATER CONSERV | | (2,950) | 9,537 | (10,056) | (9,457) | 5,042 | (5,075) | 2,747 | (2,928) | (2,928) | 964 | 2,057 | 5,306 | 5,306 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | 12,966 | (5,246) | |
| N0062 CUMBERLAND CO WATER DEV | | (51,799) | 97,604 | (106,063) | (98,503) | 88,414 | (99,520) | (22,582) | (22,582) | (22,582) | (122,012) | (122,012) | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | 30,670 | (34,339) | | | |
| N0063 THREE FORKS REGULAT | | (6,055) | 12,550 | (22,909) | (21,640) | 12,360 | (16,417) | (3,239) | (3,239) | (3,239) | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | 12,360 | (10,225) | | | | |
| N0067 HOUSING ORIENTED MINISTRY | | (19,436) | 36,473 | (166,253) | (155,354) | 23,338 | (152,355) | (2,873) | (5,220) | (5,220) | 15,857 | 15,857 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | 14,234 | (10,225) | | | |
| N0068 MARDE CO WATER DISTRICT | | (2,869) | 42,917 | (47,977) | (37,300) | 39,080 | (43,989) | (4,212) | (4,212) | (4,212) | 7,470 | 15,843 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | 45,005 | (45,005) | | | |
| N0069 MERCEDES CO PUBLIC LIBRARY | | (22,497) | 21,477 | (27,687) | (27,105) | 20,463 | (43,272) | 17 | (43,255) | (43,255) | 7,348 | 15,843 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | 30,472 | (34,339) | | | |
| N0070 MONTGOMERY CO WATER DIST | | (17,153) | 21,010 | (21,010) | (21,010) | 19,387 | (21,010) | (1,522) | (1,522) | (1,522) | 12,195 | (13,862) | (13,862) | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | 31,157 | (31,157) | | |
| N0071 CITY OF DIXON | | (2,524) | 4,736 | (8,603) | (8,089) | 3,443 | (4,185) | (5,126) | (5,126) | (5,126) | 1,698 | 4,967 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | 4,723 | (4,723) | | | |
| N0072 CITY OF WILMINGTON | | (107,185) | 201,146 | (307,375) | (341,548) | 183,164 | (180,170) | 17 | (206,153) | (206,153) | 19,325 | 10,213 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | 21,364 | (21,364) | | | |
| N0073 BOONE CO WATER DISTRICT | | (12,280) | 4,066 | (10,663) | (10,663) | 3,709 | (12,280) | (1,522) | (1,522) | (1,522) | 1,522 | 3,709 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | (4,066) | | | |
| N0074 CITY OF JACKSON | | (67,000) | 125,743 | (228,408) | (214,76 | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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

County Employees Retirement System (Non-Hazardous)

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

County Employees Retirement System (Non-Hazardous)

| Participating Employer Code | Participating Employer Name | Net OPEB Liability as of June 30, 2023 | | | | | | | | | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | | | | | | | | | | |
|-----------------------------|------------------------------|--|--------------------------|--------------------------|------------------------|------------------------|---------------------------------|---|-----------------------------|---------------------------|----------------------------|----------------------|--------------------|---|---|--------------------------------------|----------------------|--------------------|-----------------------|---|-------------------------------------|-------------|-------------|-------------|-----------|-----------|
| | | OPEB Expense | | | | | | Outstanding Balance of Deferred Outflows of Resources | | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | | | | | | | | |
| | | Discount Rate | Discount Rate Less 1.00% | Discount Rate Plus 1.00% | Health Care Trend Rate | Health Care Trend Rate | Health Care Trend Rate Increase | Proportionate Share of Aggregate Plan OPEB Expense | Gross Employee OPEB Expense | Net Employee OPEB Expense | Implicit Subsidy 6/30/2024 | Liability Experience | Assumption Changes | Investment Experience | Proportionate Share of Plan Contributions | Total Deferred Outflows of Resources | Liability Experience | Assumption Changes | Investment Experience | Proportionate Share of Plan Contributions | Total Deferred Inflows of Resources | 2024 | 2025 | 2026 | 2027 | |
| R130 | CITY OF MEDICAL CENTER | (15,854) | 26,752 | (30,048) | (20,945) | 22,110 | (25,123) | 9,254 | (2,124) | (2,243) | 5,178 | 11,053 | 20,291 | 25,114 | 31,085 | 103,962 | 1,193,471 | 1,193,471 | 1,193,471 | 1,193,471 | 1,193,471 | 12,655 | 20,262 | (42,996) | (42,996) | |
| N99 | NATIONAL LEGAL AID SOCIETY | (136,559) | 254,003 | (445,041) | (438,454) | 221,100 | (251,123) | 40,749 | (210,754) | (210,741) | 22,443 | 264,923 | 244,130 | 141,245 | 187,783 | 179,043 | 187,783 | 218,630 | 189,053 | 189,053 | 189,053 | 189,053 | 188,977 | (520,057) | (477,400) | (392,409) |
| T106 | NOVAY COUNTY CONSV DIST | (5,213) | 9,784 | (16,170) | (16,170) | 8,009 | (10,028) | 147 | (5,981) | (5,981) | 1,703 | 3,635 | 10,260 | 9,257 | 1,401 | 25,053 | 74,025 | 7,150 | 18,967 | 2,218 | 94,360 | (16,719) | (21,267) | (16,869) | (14,452) | |
| V001 | ADAIR COUNTY FISCAL COURT | (95,726) | 179,641 | (326,312) | (308,618) | 163,581 | (184,128) | (2,112) | (186,240) | (186,240) | 31,266 | 188,382 | 179,147 | 137,054 | 571,318 | 1,359,210 | 131,283 | 201,363 | 190,930 | 1,882,786 | (313,638) | (308,155) | (301,981) | (297,141) | | |
| V002 | ALLIEN COUNTY FISCAL COURT | (122,523) | 235,454 | (402,215) | (241,496) | (278,637) | (278,637) | 40,998 | 87,507 | 247,016 | 234,907 | 62,806 | 632,236 | 1,786,267 | 172,145 | 264,020 | 61,862 | 2,280,312 | (443,639) | (494,900) | (378,143) | (331,397) | | | | |
| V003 | ANDREW CO FISCAL COURT | (147,792) | 254,034 | (438,929) | (438,929) | 206,909 | (206,909) | 54,513 | (239,293) | (239,293) | 100,202 | 294,708 | 206,311 | 205,927 | 1,273,777 | 215,582 | 215,582 | 215,582 | 215,582 | 215,582 | 103,919 | 205,925 | (349,919) | (347,326) | | |
| V004 | BALLARD COUNTY FISCAL CT | (120,672) | 226,455 | (411,347) | (366,774) | 206,210 | (232,111) | (14,197) | (246,308) | (246,308) | 39,414 | 84,126 | 237,473 | 225,833 | 73,713 | 621,144 | 1,713,417 | 165,495 | 253,838 | 179,943 | 2,312,693 | (395,292) | (519,348) | (423,588) | (352,922) | |
| V005 | BARKERS CO FISCAL CT | (85,492) | 139,176 | (291,874) | (274,018) | (146,093) | (146,444) | (14,318) | (178,762) | (178,762) | 59,601 | 168,243 | 187,924 | 112,248 | 85,299 | 435,068 | 1,213,966 | 117,248 | 206,138 | 147,191 | 2,312,511 | (327,452) | (346,610) | (298,409) | (244,371) | |
| V006 | BELL CO FISCAL CT | (177,313) | 178,915 | (413,981) | (418,055) | 217,556 | (244,882) | (30,917) | (275,819) | (275,819) | 41,583 | 88,755 | 258,288 | 179,969 | 175,572 | 1,007,693 | 1,271,901 | 267,895 | 179,913 | 200,000 | 1,271,901 | (388,739) | (314,594) | (304,964) | (298,409) | |
| V007 | BELLO CO FISCAL CT | (608,826) | 1,142,533 | (1,057,375) | (1,057,375) | 1,057,393 | (1,048,391) | 1,171,073 | (943,832) | (943,832) | 198,857 | 424,444 | 1,198,127 | 844,671 | 843,974 | 3,561,805 | 864,671 | 874,029 | 1,280,691 | 10,827,728 | (1,748,692) | (2,231,679) | (1,210,299) | (1,045,105) | | |
| V008 | BOURBON CO FISCAL CT | (141,729) | 265,954 | (483,097) | (454,237) | 242,178 | (272,597) | 46,775 | (225,822) | (225,822) | 46,288 | 98,300 | 278,895 | 265,223 | 166,305 | 809,223 | 1,162,464 | 200,282 | 222,054 | 194,362 | 42,256 | (415,055) | (537,612) | (422,895) | (364,229) | |
| V009 | BOWMAN CO FISCAL COURT | (432,520) | 372,222 | (640,469) | (640,469) | 372,222 | (372,222) | 308,625 | (372,222) | (372,222) | 308,625 | 1,000,000 | 1,162,292 | 1,162,292 | 1,162,292 | 1,162,292 | 1,162,292 | 1,162,292 | 1,162,292 | 1,162,292 | 1,162,292 | 1,162,292 | 1,162,292 | 1,162,292 | 1,162,292 | 1,162,292 |
| V010 | BOYCE COUNTY FISCAL COURT | (136,559) | 350,063 | (635,870) | (577,890) | 209,320 | (237,925) | 12,005 | (242,806) | (242,806) | 20,231 | (338,486) | 60,928 | 130,466 | 367,096 | 349,109 | 169,740 | 2,686,670 | 255,829 | 292,393 | 60,258 | 3,357,075 | (577,406) | (726,656) | (557,993) | (479,111) |
| V012 | BRACKEN CO FISCAL COURT | (74,240) | 139,320 | (230,072) | (237,925) | 126,865 | (142,806) | 21,005 | (164,099) | (164,099) | 14,041 | 164,099 | 406,032 | 104,512 | 101,816 | 294,488 | 1,359,377 | 149,447 | 223,229 | 1,354,563 | 1,354,563 | (228,849) | (232,236) | (197,217) | (197,217) | |
| V013 | BRECKINRIDGE CO FISCAL COURT | (65,227) | 120,772 | (200,513) | (200,513) | 120,772 | (199,473) | 14,041 | (447,917) | (447,917) | 21,401 | 120,772 | 187,937 | 120,597 | 120,597 | 120,597 | 120,597 | 120,597 | 120,597 | 120,597 | 120,597 | 120,597 | 120,597 | 120,597 | 120,597 | |
| V014 | BRECKINRIDGE CO FISCAL CT | (148,832) | 223,335 | (404,122) | (385,257) | 223,335 | (223,335) | 41,481 | (223,335) | (223,335) | 100,006 | 223,441 | 206,585 | 187,000 | 187,000 | 206,585 | 187,000 | 206,585 | 187,000 | 206,585 | 187,000 | 206,585 | 187,000 | 206,585 | | |
| V015 | BUTLER COUNTY FISCAL CT | (124,807) | 234,215 | (425,443) | (404,027) | 213,276 | (240,065) | 52,956 | (187,109) | (187,109) | 40,765 | 245,611 | 231,371 | 155,666 | 721,857 | 1,277,131 | 171,166 | 262,536 | 6,956 | 2,212,789 | (354,276) | (356,197) | (317,316) | (317,316) | | |
| V016 | BUTLINTON CO FISCAL COURT | (74,419) | 139,657 | (255,682) | (255,682) | 127,171 | (143,345) | 14,449 | (164,444) | (164,444) | 24,307 | 164,452 | 187,937 | 164,452 | 164,452 | 164,452 | 164,452 | 164,452 | 164,452 | 164,452 | 164,452 | 164,452 | 164,452 | 164,452 | | |
| V017 | BUTTRESS CO FISCAL CT | (17,041) | 138,176 | (240,384) | (240,384) | 138,176 | (138,176) | 20,230 | (138,176) | (138,176) | 18,000 | 138,176 | 138,176 | 138,176 | 138,176 | 138,176 | 138,176 | 138,176 | 138,176 | 138,176 | 138,176 | 138,176 | 138,176 | | | |
| V018 | CAMPBELL CO FISCAL CT | (421,032) | 793,869 | (1,422,039) | (1,355,892) | 722,898 | (813,700) | 152,475 | (966,175) | (966,175) | 138,173 | 294,917 | 791,681 | 152,592 | 152,592 | 152,592 | 152,592 | 152,592 | 152,592 | 152,592 | 152,592 | 152,592 | 152,592 | 152,592 | 152,592 | |
| V019 | CAMPBELL CO FISCAL CRT | (58,409) | 105,857 | (192,286) | (180,799) | 105,857 | (106,501) | 6,227 | (114,728) | (114,728) | 18,424 | 105,566 | 111,008 | 107,566 | 107,566 | 107,566 | 107,566 | 107,566 | 107,566 | 107,566 | 107,566 | 107,566 | 107,566 | 107,566 | | |
| V020 | CAMPBELL CO FISCAL CTR | (178,341) | 229,647 | (406,341) | (365,997) | 229,647 | (229,647) | 10,000 | (229,647) | (229,647) | 12,239 | 229,647 | 229,647 | 122,239 | 229,647 | 229,647 | 229,647 | 229,647 | 229,647 | 229,647 | 229,647 | 229,647 | 229,647 | 229,647 | | |
| V021 | CARTER CO FISCAL CT | (197,193) | 220,760 | (406,223) | (372,977) | 220,760 | (213,977) | 51,446 | (226,474) | (226,474) | 10,000 | 220,760 | 220,760 | 122,239 | 220,760 | 220,760 | 220,760 | 220,760 | 220,760 | 220,760 | 220,760 | 220,760 | 220,760 | 220,760 | | |
| V023 | CASEY CO FISCAL COURT | (109,416) | 205,333 | (378,921) | (350,699) | 186,976 | (210,042) | 56,433 | (266,895) | (266,895) | 40,231 | 186,976 | 204,769 | 4,998 | 50,371 | 1,553,666 | 150,059 | 204,769 | 160,491 | 3,357,075 | (577,406) | (726,656) | (557,993) | (479,111) | | |
| V024 | CHRISTIAN CO FISCAL COURT | (166,854) | 313,120 | (568,773) | (534,795) | 216,942 | (209,942) | 54,499 | (116,322) | (116,322) | 116,222 | 216,942 | 216,942 | 216,942 | 216,942 | 216,942 | 216,942 | 216,942 | 216,942 | 216,942 | 216,942 | 216,942 | 216,942 | | | |
| V025 | CLAY COUNTY FISCAL COURT | (148,324) | 243,469 | (406,324) | (385,257) | 243,469 | (243,469) | 10,000 | (243,469) | (243,469) | 10,000 | 243,469 | 243,469 | 243,469 | 243,469 | 243,469 | 243,469 | 243,469 | 243,469 | 243,469 | 243,469 | 243,469 | 243,469 | | | |
| V026 | CLAY COUNTY FISCAL CTR | (192,373) | 361,015 | (745,772) | (625,772) | 166,586 | (166,586) | 18,044 | (166,586) | (166,586) | 18,044 | 166,586 | 166,586 | 166,586 | 166,586 | 166,586 | 166,586 | 166,586 | 166,586 | 166,586 | 166,586 | 166,586 | 166,586 | | | |
| V027 | CORBIN CO FISCAL COURT | (171,583) | 138,084 | (280,825) | (255,841) | 125,739 | (141,533) | 8,472 | (150,005) | (150,005) | 20,230 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | | | |
| V028 | CORBIN CO FISCAL CTR | (147,481) | 276,766 | (406,352) | (404,643) | 276,766 | (283,608) | 12,012 | (246,565) | (246,565) | 36,724 | 276,766 | 276,766 | 20,231 | 276,766 | 276,766 | 20,231 | 276,766 | 276,766 | 103,563 | 723,619 | 2,094,088 | 202,263 | 723,619 | | |
| V029 | CORBIN CO FISCAL CTR | (194,352) | 599,302 | (1,088,613) | (1,023,586) | 575,725 | (575,725) | 10,041 | (107,363) | (107,363) | 30,122 | 575,725 | 575,725 | 120,263 | 575,725 | 575,725 | 120,263 | 575,725 | 575,725 | 120,263 | 575,725 | 575,725 | 575,725 | 575,725 | | |
| V030 | CORBIN CO FISCAL CTR | (166,324) | 138,153 | (280,825) | (255,841) | 125,739 | (141,533) | 8,472 | (150,005) | (150,005) | 20,230 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | 125,739 | | | |
| V031 | CORBIN CO FISCAL CTR | (106,598) | 159,229 | (325,099) | (218,189) | 116,307 | (130,910) | 46,663 | (177,579) | (177,579) | 22,231 | 47,449 | 133,940 | 137,374 | 14,769 | 137,374 | 137,374 | 14,769 | 137,374 | 137,374 | 14,769 | 137,374 | 137,374 | 137,374 | | |
| V032 | CORBIN CO FISCAL CTR | (107,075) | 204,693 | (348,866) | (348,866) | 208,896 | (237,435)</ | | | | | | | | | | | | | | | | | | | |

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

County Employees Retirement System (Non-Hazardous)

| Participating Employer Code | Participating Employer Name | Net OPEB Liability as of June 30, 2023 | | | | | | | | | | | | Outstanding Balance of Deferred Outflows of Resources | | | | | | | | | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | |
|---------------------------------|-----------------------------|--|--------------|--------------|-----------|--------------|-----------|---|--------------|------------|-----------|-----------|-----------|---|------------|-----------|-----------|-------------|-------------|---|-------------|-------------|---------------------------------|---------------------------------|----------------------------------|---|--|
| | | OPEB Expense | | | | | | Outstanding Balance of Deferred Outflows of Resources | | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | | Change in Proportion & Differences Between Employer Control & Proprietary Control of Plan Contributions | | | | | | | |
| | | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | |
| V094 OWEN COUNTY FISCAL COURT | (113,448) | 212,898 | (\$86,723) | (363,621) | 193,866 | (218,217) | 68,665 | (149,552) | (149,552) | 37,055 | 79,090 | 223,258 | 212,314 | 177,660 | 692,322 | 1,610,849 | 155,588 | 238,643 | 13,440 | 2,018,820 | (305,657) | (390,810) | (323,372) | (306,359) | V095 OSWLEY CO FISCAL COURT | | |
| V096 PENDLETON CO FISCAL COURT | (77,089) | 144,649 | (262,751) | (247,054) | 100,718 | (148,263) | 25,176 | 53,736 | 151,688 | 144,444 | 30,830 | 87,027 | 82,761 | 49,725 | 250,343 | 627,919 | 60,649 | 93,024 | 21,119 | 802,711 | (141,867) | (170,699) | (129,328) | (110,474) | V097 PERRY COUNTY FISCAL COURT | | |
| V098 POWELL CO FISCAL COURT | (27,551) | 44,452 | (102,425) | (104,409) | 40,490 | (142,270) | 100,539 | (149,552) | (149,552) | 16,521 | 46,519 | 44,000 | 49,128 | 151,935 | 377,337 | 252,133 | 490,125 | 117,999 | 704,452 | (266,097) | (313,960) | (246,923) | (206,923) | V099 POWELL CO FISCAL CT | | | |
| V100 PULASKI CO FISCAL CT | (453,099) | 134,896 | (262,493) | (145,974) | 174,124 | (87,1360) | 134,764 | (736,596) | (736,596) | 147,964 | 315,816 | 891,491 | 847,789 | 480,081 | 2,535,177 | 643,279 | 925,924 | 61,234 | 8,607,717 | (134,969) | (171,849) | (124,439) | (117,183) | V101 ROBERTSON CO FISCAL CT | | | |
| V102 ROCKCASTLE CO FISCAL CT | (183,786) | 344,896 | (589,066) | 314,063 | (353,511) | 54,985 | (298,526) | (298,526) | 60,029 | 128,127 | 341,948 | 131,469 | 965,222 | 269,579 | 252,053 | 386,602 | 39,269 | 3,287,503 | (522,041) | (721,276) | (563,809) | (485,155) | V103 RUELL CO FISCAL CT | | | | |
| V104 SHELBY CO FISCAL COUR | (128,856) | 57,045 | (140,674) | (109,465) | 60,000 | (146,461) | 100,000 | (146,461) | (146,461) | 21,231 | 66,782 | 571,738 | 571,738 | 496,373 | 43,379 | 43,379 | 493,978 | 43,379 | 43,379 | 493,978 | 43,379 | 43,379 | 493,978 | 43,379 | V105 SPENCER CO FISCAL CT | | |
| V106 STANLEY CO FISCAL COUR | (224,665) | 42,610 | (176,841) | (72,090) | 383,918 | (432,141) | 126,339 | (305,802) | (305,802) | 73,381 | 156,625 | 442,125 | 241,452 | 214,790 | 1,233,392 | 3,190,017 | 308,117 | 472,592 | 3,070,726 | (619,756) | (832,455) | (680,096) | (646,428) | V107 TAYLOR COUNTY FISCAL COUR | | | |
| V108 WEBSTER CO FISCAL COURT | (159,644) | 299,590 | (344,196) | (511,660) | 272,807 | (307,074) | 18,771 | (286,303) | (286,303) | 52,144 | 111,296 | 314,168 | 314,168 | 81,770 | 286,287 | 343,192 | 61,173 | 2,892,017 | (514,241) | (644,809) | (482,062) | (413,833) | V109 WOODFORD CO FISCAL COUR | | | | |
| V110 YATESVILLE CO FISCAL COURT | (77,209) | 145,059 | (145,059) | (145,059) | (145,059) | (145,059) | (145,059) | (145,059) | (145,059) | 20,552 | 123,583 | 144,660 | 144,660 | 41,235 | 1,095,555 | 1,095,555 | 122,841 | 2,892,017 | (223,049) | (262,777) | (203,889) | (180,889) | V111 YATESVILLE CO FISCAL COURT | | | | |
| V112 TRIMBLE CO FISCAL COURT | (69,130) | 129,731 | (235,651) | (221,574) | 128,242 | (120,470) | 120,470 | 22,580 | 111,428 | 214,540 | 104,943 | 128,242 | 128,242 | 104,944 | 128,242 | 128,242 | 128,242 | 128,242 | 128,242 | 128,242 | 128,242 | 128,242 | 128,242 | 128,242 | 128,242 | V113 UNION COUNTY FISCAL COURT | |
| V114 WARREN COUNTY FISCAL COURT | (517,040) | 79,023 | (1,762,406) | (1,657,121) | 76,419 | (344,863) | 76,419 | (266,461) | (266,461) | 75,473 | 161,091 | 1,610,849 | 1,610,849 | 1,610,849 | 1,610,849 | 1,610,849 | 1,610,849 | 1,610,849 | 1,610,849 | 1,610,849 | 1,610,849 | 1,610,849 | 1,610,849 | 1,610,849 | V115 WASHINGTON COUNTY EDUCATION | | |
| V116 WAYNE COUNTY FISCAL COURT | (9,138) | 137 | (145,059) | (145,059) | (145,059) | (145,059) | (145,059) | (145,059) | (145,059) | 10,566 | 12,140 | 12,140 | 12,140 | 12,140 | 12,140 | 12,140 | 12,140 | 12,140 | 12,140 | 12,140 | 12,140 | 12,140 | 12,140 | V117 WEAVER CO ED OF ED | | | |
| V118 WOODFORD CO FISCAL COURT | (201,402) | 377,954 | (686,542) | (344,166) | (344,166) | (344,166) | (344,166) | (344,166) | (344,166) | 65,783 | 396,345 | 286,780 | 286,780 | 199,033 | 1,112,102 | 2,859,708 | 276,213 | 243,658 | 1,234,324 | (388,234) | (829,203) | (660,562) | (622,277) | V119 WOODFORD CO FISCAL COURT | | | |
| V120 WOODFORD CO FISCAL COURT | (129,436) | 242,902 | (414,226) | (414,226) | (414,226) | (414,226) | (414,226) | (414,226) | (414,226) | 42,277 | 242,721 | 157,515 | 157,515 | 157,515 | 157,515 | 157,515 | 157,515 | 157,515 | 157,515 | 157,515 | 157,515 | 157,515 | 157,515 | V121 YATESVILLE CO FISCAL COURT | | | |
| V122 YATESVILLE CO FISCAL COURT | (106,828) | 318,701 | (736,911) | (544,327) | (544,327) | (544,327) | (544,327) | (544,327) | (544,327) | 7,860 | (343,422) | 118,209 | 118,209 | 275,531 | 241,382 | 239,210 | 193,217 | 193,217 | 193,217 | 193,217 | 193,217 | 193,217 | 193,217 | V123 YATESVILLE CO FISCAL COURT | | | |
| V124 YATESVILLE CO FISCAL COURT | (82,152) | 159,163 | (294,828) | (273,116) | (273,116) | (273,116) | (273,116) | (273,116) | (273,116) | 100,321 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | V125 YATESVILLE CO FISCAL COURT | | | | |
| V126 YATESVILLE CO FISCAL COURT | (61,209) | 124,071 | (216,713) | (196,213) | (196,213) | (196,213) | (196,213) | (196,213) | (196,213) | 100,321 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | 193,209 | V127 LOU LABOR MANAGER COM | | | | |
| V128 LOU LABOR MANAGER COM | (3,593) | 6,641 | (12,063) | (11,342) | 6,047 | (8,087) | (11,342) | (11,342) | (11,342) | 6,047 | 11,342 | 6,047 | 6,047 | 6,047 | 6,047 | 6,047 | 6,047 | 6,047 | 6,047 | 6,047 | 6,047 | 6,047 | 6,047 | V129 T.A.R.C. EDUCATION | | | |
| V130 CAMPBELL CO ED OF ED | (6,419,071) | 159,776 | (28,699,046) | (26,986,544) | 146,380 | (16,190,419) | 146,380 | (27,497,072) | (27,497,072) | 27,497,072 | 58,866 | 156,180 | 156,180 | 156,180 | 156,180 | 156,180 | 156,180 | 156,180 | 156,180 | 156,180 | 156,180 | 156,180 | 156,180 | V131 CAMPBELL CO BD OF ED | | | |
| V132 BIG SANDY AREA COMM PRO | (96,763) | 181,586 | (320,846) | (310,314) | (310,314) | (310,314) | (310,314) | (310,314) | (310,314) | 21,622 | 49,800 | 240,922 | 240,922 | 31,605 | 74,928 | 29,200 | 186,022 | 186,022 | 186,022 | 186,022 | 186,022 | 186,022 | 186,022 | V133 CAMPBELL CO ED OF ED | | | |
| V134 CITY OF BURKEVILLE | (90,776) | 166,680 | (307,126) | (280,360) | (280,360) | (280,360) | (280,360) | (280,360) | (280,360) | 22,271 | 49,248 | 240,614 | 240,614 | 32,691 | 80,374 | 28,616 | 186,304 | 186,304 | 186,304 | 186,304 | 186,304 | 186,304 | 186,304 | V135 CITY OF CANTON | | | |
| V136 EAST KENTUCKY ADT BD OF ED | (20,386) | 11,342 | (10,566) | (10,566) | (10,566) | (10,566) | (10,566) | (10,566) | (10,566) | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | 1,553 | V137 CITY OF CANTON | | | | |
| V137 CITY OF CADIZ | (9,970) | 18,709 | (33,985) | (31,953) | (31,953) | (31,953) | (31,953) | (31,953) | (31,953) | 2,668 | 14,689 | 14,689 | 14,689 | 14,689 | 14,689 | 14,689 | 14,689 | 14,689 | 14,689 | 14,689 | 14,689 | 14,689 | V138 CITY OF CADIZ | | | | |
| V139 CITY OF CALIFORNIA | (12,124) | 3,915 | (7,111) | (6,687) | (6,687) | (6,687) | (6,687) | (6,687) | (6,687) | 1,403 | 4,013 | 4,013 | 4,013 | 4,013 | 4,013 | 4,013 | 4,013 | 4,013 | 4,013 | 4,013 | 4,013 | 4,013 | V140 CITY OF CALIFORNIA | | | | |
| V141 CITY OF CANTON | (1,231) | 9,817 | (17,833) | (16,767) | 9,840 | (10,062) | (4,309) | (14,371) | (14,371) | 1,709 | 3,647 | 10,093 | 10,093 | 10,295 | 9,790 | 2,928 | 1,717 | 1,717 | 1,717 | 1,717 | 1,717 | 1,717 | 1,717 | V142 CITY OF CANTON | | | |
| V143 CITY OF CANTON | (1,231) | 6,223 | (10,927) | (10,927) | (10,927) | (10,927) | (10,927) | (10,927) | (10,927) | 1,709 | 3,647 | 10,093 | 10,093 | 10,295 | 9,790 | 2,928 | 1,717 | 1,717 | 1,717 | 1,717 | 1,717 | 1,717 | 1,717 | V144 CITY OF CANTON | | | |
| V145 CAMPBELL CO BD OF ED | (44,698) | 88,281 | (1,522,712) | (1,431,746) | 76,340 | (859,221) | 49,266 | (809,955) | (809,955) | 145,903 | 311,416 | 378,071 | 385,579 | 234,836 | 2,261,301 | 6,346,699 | 49,610 | 7,944,552 | (1,393,711) | (1,754,206) | (1,337,530) | (1,179,805) | V146 CAMPBELL CO BD OF ED | | | | |
| V147 CHRISTIAN CO CONS DIST | (2,516) | 4,721 | (8,575) | (8,063) | 4,299 | (4,839) | (3,427) | (8,266) | (8,266) | 822 | 1,754 | 4,950 | 4,950 | 5,360 | 16,177,712 | 3,517,712 | 4,722,500 | 4,722,500 | 4,722,500 | 4,722,500 | 4,722,500 | 4,722,500 | 4,722,500 | V148 CHRISTIAN CO CONS DIST | | | |
| V149 CITY OF CHAMBERSBURG | (19,025) | 1,827 | (2,874) | (1,838) | 1,858 | (1,858) | (1,858) | (1,858) | (1,858) | 1,741 | 4,950 | 1,809,489 | 1,809,489 | 1,809,489 | 1,809,489 | 1,809,489 | 1,809,489 | 1,809,489 | 1,809,489 | 1,809,489 | 1,809,489 | 1,809,489 | 1,809,489 | V150 CITY OF CHAMBERSBURG | | | |
| V151 CITY OF CLARKSBURG | (10,181) | 18,220 | (341,951) | (312,521) | 17,421 | (19,953) | (4,959) | (236,948) | (236,948) | 32,765 | 66,034 | 197,410 | 187,733 | 6,083 | 1,994,160 | 1,242,355 | 21,014 | 161,946 | 1,954,988 | (450,621) | (354,625) | (290,376) | (270,376) | V152 FRANKORT ELEC WATER BD | | | |
| V153 DAVTON CITY SCHOOLS | (76,336) | 149,353 | (233,345) | (238,439) | 129,464 | (145,840) | 217,767 | (1,237,041) | (1,237,041) | 314,712 | 141,544 | 249,487 | 247,038 | 272,281 | 148,417 | 1,415,544 | 3,958,685 | 107,329,193 | 1,037,277 | 1,037,277 | 1,037,277 | 1,037,277 | 1,037,277 | 1,037,277 | 1,037,277 | V154 FRANKORT ELEC WATER BD | |
| V155 CITY OF RADCLIFFE | (109,357) | 201,221 | (372,778) | (350,509) | 166,977 | (13,167) | 5,982 | (125,768) | (125,768) | 22,359 | 47,722 | 134,712 | 128,108 | 39,924 | 350,466 | 97,191 | 93,881 | 143, | | | | | | | | | |

Kentucky Public Pensions Authority

Schedule B - Schedule Of OPEB Amounts By Employer

Fiscal Year Ended June 30, 2023

(Continued)

County Employees Retirement System (Non-Hazardous)

Kentucky Public Pensions Authority

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

County Employees Retirement System (Non-Hazardous)

| Participating Employer Code | Participating Employer Name | Net OPEB Liability as of June 30, 2023 | | | | | | | | | | OPEB Expense | | | | | | | | | | Outstanding Balance of Deferred Outflows of Resources | | | | | | | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | |
|-----------------------------|-----------------------------|--|----------------|------------------|------------------|----------------|------------------|----------------|------------------|------------------|---------------|-------------------------------------|----------------|----------------|----------------|----------------|---|----------------|----------------|----------------|------------------|---|------------------|------------------|------------------|------|---|--|--|--|--|---|------|------|------|
| | | Discount Rate | | | | | Health Care | | | | | Proprietary State of Aggregate Plan | | | | | Change in Proportion & Differences Between Employer Contib. & Proprietary Contib. | | | | | Change in Proportion & Differences Between Employer Contib. & Proprietary Contib. | | | | | Change in Proportion & Differences Between Employer Contib. & Proprietary Contib. | | | | | 2024 | 2025 | 2026 | 2027 |
| | | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | | | | | | | | | |
| (1) | (2) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | | | | | | | | | |
| W083 | MENIFEE COUNTY ATTORNEY | (2,279) | 4,278 | (7,770) | (7,706) | 3,895 | (4,385) | (628) | (5,013) | (5,013) | 745 | 1,589 | 4,486 | 4,266 | 1,297 | 16,638 | 32,366 | 3,126 | 4,795 | 2,488 | 42,775 | (8,008) | (9,541) | (7,521) | (6,067) | | | | | | | | | | |
| W084 | MERCER COUNTY ATTORNEY | (5,861) | 10,999 | (19,979) | (18,785) | 10,015 | (11,273) | (3,340) | (14,613) | (14,613) | 1,914 | 4,005 | 11,534 | 10,969 | 2,550 | 29,139 | 81,219 | 8,038 | 12,329 | 5,308 | 108,894 | (21,945) | (24,000) | (18,340) | (15,470) | | | | | | | | | | |
| W085 | METCALFE COUNTY ATTORNEY | (4,088) | 7,672 | (13,936) | (12,103) | 6,986 | (7,864) | (3,038) | (10,062) | (10,062) | 1,335 | 2,850 | 8,045 | 7,651 | 297 | 18,843 | 56,607 | 8,600 | 80,279 | (16,063) | (19,001) | (14,666) | (12,096) | | | | | | | | | | | | |
| W086 | MONTGOMERY COUNTY ATTORNEY | (1,550) | 2,510 | (4,709) | (4,650) | 1,650 | (1,540) | (1,588) | (4,140) | (4,140) | 1,081 | 3,051 | 2,982 | 12,572 | 1,930 | 22,043 | 23,26 | 1,542 | 1,542 | 1,542 | 22,043 | (1,540) | (1,540) | (1,540) | (1,540) | | | | | | | | | | |
| W090 | NELSON COUNTY ATTORNEY | (12,699) | 23,718 | (43,083) | (40,509) | 21,598 | (24,310) | (5,374) | (29,684) | (29,684) | 4,128 | 8,811 | 24,872 | 23,653 | - | 57,316 | 17,333 | 26,586 | 11,421 | 23,796 | (46,106) | (53,829) | (41,711) | (35,713) | | | | | | | | | | | |
| W091 | NICHOLAS COUNTY ATTORNEY | (2,313) | 4,340 | (7,883) | (7,412) | 3,952 | (4,448) | 2,459 | (1,989) | (1,989) | 755 | 1,612 | 4,551 | 4,328 | 5,534 | 16,025 | 32,837 | 13,891 | 48,765 | (13,808) | (11,369) | (11,369) | (6,045) | | | | | | | | | | | | |
| W092 | ODGEN COUNTY ATTORNEY | (1,004) | 370 | (1,006) | (974) | 519 | (1,004) | (1,004) | (1,004) | (1,004) | 99 | 212 | 598 | 568 | 1,147 | 2,425 | 4,113 | 417 | 30,477 | 16,063 | (16,063) | (11,144) | (1,005) | | | | | | | | | | | | |
| W095 | OWNSLEY COUNTY ATTORNEY | (2,349) | 4,407 | (8,006) | (7,527) | 4,013 | (4,517) | (2,996) | (7,513) | (7,513) | 769 | 1,637 | 4,622 | 4,395 | 527 | 13,181 | 33,347 | 3,221 | 4,940 | 10,424 | 51,932 | (10,533) | (9,854) | (7,984) | | | | | | | | | | | |
| W096 | PENDLETON COUNTY ATTORNEY | (1,176) | 2,208 | (4,010) | (3,770) | 2,010 | (2,263) | (8,593) | (10,056) | (10,056) | 384 | 820 | 2,315 | 2,208 | 3,286 | 8,622 | 16,707 | 1,613 | 2,474 | 42,036 | 62,826 | (12,302) | (15,030) | (14,696) | (12,265) | | | | | | | | | | |
| W097 | PERRY COUNTY ATTORNEY | (13,270) | 24,900 | (45,234) | (42,531) | 22,676 | (25,524) | 1,140 | (24,334) | (24,334) | 4,334 | 9,251 | 26,114 | 24,833 | 8,364 | 68,563 | 18,199 | 27,913 | 13,496 | 248,023 | (46,325) | (53,585) | (43,409) | (36,143) | | | | | | | | | | | |
| W098 | PRENTON COUNTY ATTORNEY | (2,657) | 49,112 | (80,157) | (79,525) | 47,177 | (50,511) | (20,560) | (77,527) | (77,527) | 18,021 | 48,531 | 12,213 | 12,206 | 49,112 | 12,213 | 18,199 | 37,329 | 26,257 | 53,203 | (22,070) | (11,970) | (10,950) | (8,864) | | | | | | | | | | | |
| W099 | POWELL COUNTY ATTORNEY | (6,116) | 11,478 | (20,850) | (19,604) | 10,452 | (11,765) | (2,622) | (14,387) | (14,387) | 1,998 | 4,264 | 12,037 | 11,447 | 4,168 | 31,916 | 8,838 | 12,866 | 5,530 | 113,630 | (22,059) | (23,519) | (19,059) | (17,076) | | | | | | | | | | | |
| W103 | ROWAN COUNTY ATTORNEY | (3,630) | 6,812 | (12,373) | (11,634) | 6,203 | (6,982) | 9,860 | (2,878) | (2,878) | 1,186 | 2,531 | 7,143 | 6,793 | 22,996 | 39,463 | 51,530 | 4,978 | 7,635 | 108 | 64,260 | (2,081) | (7,201) | (7,539) | (7,976) | | | | | | | | | | |
| W103 | ROWAN COUNTY ATTORNEY | (6,691) | 12,556 | (22,307) | (21,445) | 11,431 | (12,870) | (3,425) | (16,695) | (16,695) | 2,185 | 4,664 | 13,167 | 12,571 | 665 | 31,017 | 9,031 | 9,176 | 14,077 | 9,837 | 13,388 | (24,377) | (29,985) | (23,117) | (18,892) | | | | | | | | | | |
| W106 | SHELBY COUNTY ATTORNEY | (1,374) | 2,578 | (4,929) | (4,420) | 2,348 | (2,622) | (5,353) | (7,995) | (7,995) | 1,498 | 3,958 | 2,702 | 2,571 | 263 | 19,586 | 1,384 | 2,890 | 17,819 | 42,694 | (40,620) | (8,020) | (7,334) | | | | | | | | | | | | |
| W107 | SIMPSON COUNTY ATTORNEY | (1,969) | 3,695 | (6,711) | (6,310) | 3,364 | (3,787) | 3,392 | (3,995) | (3,995) | 643 | 1,373 | 3,875 | 3,688 | 9,873 | 18,806 | 27,955 | 2,700 | 4,142 | 4,800 | 39,597 | (3,044) | (4,438) | (7,180) | (6,130) | | | | | | | | | | |
| W109 | TAYLOR COUNTY ATTORNEY | (8,773) | 16,463 | (29,905) | (28,118) | 14,991 | (16,874) | 3,767 | (13,107) | (13,107) | 2,865 | 6,116 | 17,264 | 16,418 | 20,563 | 60,361 | 124,564 | 12,031 | 18,454 | 2,703 | 157,752 | (24,724) | (30,928) | (22,276) | (19,464) | | | | | | | | | | |
| X013 | UNION COUNTY ATTORNEY | (5) | 106 | (106) | (106) | 105 | (105) | (1,040) | (1,040) | (1,040) | 59 | 111 | 1,191 | 1,181 | 104 | 70 | 17,730 | 1,730 | 1,730 | 1,730 | 1,730 | (1,730) | (1,730) | (1,730) | (1,730) | | | | | | | | | | |
| X114 | WARREN CO ATT/CHLD SUPP | (29,303) | 54,991 | (99,889) | (93,922) | 50,075 | (56,365) | (8,480) | (64,845) | (64,845) | 9,571 | 20,429 | 57,667 | 54,840 | 34,806 | 167,742 | 416,077 | 40,188 | 61,641 | 28,904 | 546,810 | (101,657) | (118,229) | (86,702) | (72,479) | | | | | | | | | | |
| W115 | WASHINGTON CO ATTORNEY | (3,113) | 5,843 | (10,613) | (9,799) | 5,320 | (5,989) | (2,040) | (8,029) | (8,029) | 1,017 | 2,171 | 6,127 | 5,827 | 3,996 | 18,121 | 44,207 | 4,270 | 6,549 | 6,614 | 61,640 | (11,595) | (13,443) | (10,624) | (7,857) | | | | | | | | | | |
| W120 | WOODFORD COUNTY ATTORNEY | (6,637) | 12,455 | (22,624) | (21,272) | 13,341 | (12,766) | (5,686) | (21,452) | (21,452) | 2,168 | 4,627 | 13,061 | 12,421 | - | 30,109 | 9,327 | 13,961 | 18,603 | 135,840 | (20,741) | (33,149) | (24,599) | (18,305) | | | | | | | | | | | |
| X030 | OWENSBORO DAWES CO TOUR | (17,999) | 33,740 | (61,287) | (57,626) | 32,723 | (34,583) | 16,546 | (18,037) | (18,037) | 5,872 | 12,534 | 35,382 | 33,647 | 36,778 | 118,341 | 255,284 | 24,657 | 30,820 | 14,833 | 332,994 | (51,425) | (68,211) | (47,332) | (47,285) | | | | | | | | | | |
| X034 | FAYETTE CO ATTORNEY OFF | (67,076) | 125,875 | (228,648) | (214,989) | 114,622 | (120,019) | (109,639) | (238,658) | (238,658) | 21,909 | 46,762 | 132,000 | 125,529 | 304,291 | 952,406 | 91,991 | 141,096 | 214,461 | 1,399,954 | (319,584) | (329,615) | (250,929) | (195,535) | | | | | | | | | | | |
| X035 | KENTUCKY STATE ATTORNEY | (43,183) | 73,353 | (110,326) | (108,260) | 70,400 | (70,227) | (33,093) | (108,326) | (108,326) | 28,304 | 81,380 | 72,761 | 49,178 | 20,002 | 56,603 | 80,002 | 114,198 | 13,700 | 180,277 | (42,427) | (42,427) | (100,188) | | | | | | | | | | | | |
| X105 | GEORGETOWN WATER & SEWER | (185,511) | 348,132 | (632,371) | (594,544) | 317,010 | (356,828) | 43,800 | (31,028) | (31,028) | 60,592 | 129,329 | 365,072 | 347,176 | 134,219 | 975,796 | 2,634,065 | 254,418 | 390,259 | 37,265 | 3,315,977 | (564,498) | (719,676) | (566,834) | (489,173) | | | | | | | | | | |
| X056 | LOU FIREFIGHTERS PENS FUN | (10,015) | 18,795 | (34,141) | (32,101) | 17,115 | (19,264) | 1,249 | (18,015) | (18,015) | 3,271 | 6,982 | 19,710 | 18,743 | 5,754 | 51,189 | 142,206 | 13,736 | 21,068 | 4,757 | 181,769 | (31,061) | (40,829) | (31,886) | (26,803) | | | | | | | | | | |
| TOTAL | | \$ (128,066,692) | \$ 259,098,308 | \$ (470,642,914) | \$ (442,527,812) | \$ 235,935,140 | \$ (265,570,418) | \$ (8,511,497) | \$ (274,081,825) | \$ (274,081,825) | \$ 45,099,972 | \$ 96,253,383 | \$ 271,705,634 | \$ 258,386,412 | \$ 113,987,410 | \$ 190,351,568 | \$ 1,960,409,152 | \$ 189,351,568 | \$ 290,429,135 | \$ 138,146,547 | \$ 2,570,336,492 | \$ (455,339,471) | \$ (552,399,434) | \$ (433,312,384) | \$ (378,962,274) | | | | | | | | | | |

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

| Participating Employer Code | Participating Employer Name | Net OPEB Liability as of June 30, 2023 | | | | | | | | | | | | | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | | | | | | | | | | | | | | | |
|-----------------------------|---------------------------------|--|--------------|---------------|------------|------------------------|------------------------|------------------------|------------------------|---|------------------|---|-----------------------------|---------------------------|--|--|--------------------|---|--------------------------------------|----------------------|--------------------|---|---|------------------------------------|--------------|--------------|--------------|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | OPEB Expense | | | | | | | | Outstanding Balance of Deferred Outflows of Resources | | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | | | | | | | | | | | |
| | | Discount Rate | Less 1.00% | Discount Rate | Plus 1.00% | Health Care Trend Rate | Proportionate Share of Aggregate Plan OPEB Expense | Employer Contib. | Proportionate Share of Plan Contributions | Gross Employee OPEB Expense | Net Employee OPEB Expense | Implicit Subsidy Year Ending 6/30/2024 | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Outflows of Resources | Liability Experience | Assumption Changes | Investment Experience | Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources | 2024 | 2025 | 2026 | 2027 | 2028 | | | | | | |
| 39912 | JEFFERSON CO SHERIFF | \$ 1,238,167 | \$ 3,113,345 | \$ 139,354 | \$ 14,017 | 2,716,426 | 2,645,426 | 1,895,112 | \$ 110,970 | \$ 118,949 | \$ 845,426 | \$ 1,126,682 | \$ 1,209,493 | \$ 1,190,539 | \$ 1,209,731 | \$ 1,279,397 | \$ 1,373,709 | \$ 9,606,421 | \$ 1,503,193 | \$ 1,164,073 | \$ 1,273,122 | \$ 1,390,579 | \$ 1,454,073 | \$ 1,503,193 | \$ 1,597,579 | \$ 1,654,073 | \$ 1,717,579 | \$ 1,771,579 | | | | | | | |
| 39913 | JEFFERSON CO SHERIFF | 301,400 | 810,000 | 10,000 | 1,100 | 1,123,430 | 1,123,430 | 77,200 | 271,355 | - | - | 249,700 | 249,700 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | 131,371 | | | | | | |
| 39914 | CAMPBELL CO SHERIFF | 11,084 | 28,032 | (3,038) | 126 | 24,318 | (4,097) | (27,096) | (31,193) | (31,193) | (1,003) | 1,003 | 10,088 | 18,659 | 45,696 | 11,555 | 11,555 | 11,555 | 11,555 | 11,555 | 11,555 | 11,555 | 11,555 | 11,555 | 11,555 | 11,555 | 11,555 | 11,555 | 11,555 | 11,555 | | | | | |
| 39915 | FAVETTE CO SHERIFF | 552,127 | 1,396,339 | 151,326 | 6,291 | 1,211,337 | (204,069) | (5,131) | (49,938) | 376,995 | 502,501 | 175,977 | 1,105,411 | 2,276,256 | 575,567 | 578,539 | 553,173 | 3,806,396 | 3,806,396 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 | 1,041,551 |
| 39916 | DANVERS CO SHERIFF | 439,296 | 1,100,987 | 10,000 | 8,449 | 5,594 | 5,594 | 162,366 | (206,860) | (4,083) | 39,733 | 299,953 | 398,811 | 1,181,087 | 1,218,478 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | | | | |
| 39917 | DELAWARE CO SHERIFF | 311,517 | 787,000 | 10,000 | 8,449 | 5,594 | 5,594 | 162,366 | (206,860) | (4,083) | 39,733 | 299,953 | 398,811 | 1,181,087 | 1,218,478 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | | | | | |
| 39918 | WARREN COUNTY SHERIFF | 534,890 | 1,352,746 | 146,602 | 6,094 | 1,173,520 | (197,698) | (1,621) | (191,624) | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | 48,379 | | | | | | | |
| 39919 | BOONE COUNTY SHERIFF | 300,600 | 820,200 | 10,000 | 8,449 | 5,594 | 5,594 | 162,366 | (206,860) | (4,083) | 39,733 | 299,953 | 398,811 | 1,181,087 | 1,218,478 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | | | | | |
| 39920 | BULLITT CO SHERIFF | 280,313 | 721,000 | 10,000 | 8,449 | 5,594 | 5,594 | 162,366 | (206,860) | (4,083) | 39,733 | 299,953 | 398,811 | 1,181,087 | 1,218,478 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | | | | | | |
| 39921 | BULLITT CO SHERIFF | 298,412 | 754,689 | 81,783 | 3,400 | 654,700 | (110,295) | (71,543) | (181,838) | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | 21,773 | | | | | | | | |
| A156 | CITY OF ANCHORAGE | 28,354 | 71,707 | (7,771) | 322 | 62,207 | (10,489) | (35,642) | (46,122) | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | | | | | | | |
| A157 | BELMONT CO FIRE DIST 1 | 218,864 | 561,000 | 10,000 | 8,449 | 5,594 | 5,594 | 162,366 | (206,860) | (4,083) | 39,733 | 299,953 | 398,811 | 1,181,087 | 1,218,478 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | | | | | |
| A158 | CAMPBELL CO FIRE DIST 1 | 97,562 | 246,887 | 20,467 | 2,000 | 1,112 | 24,177 | (36,023) | (21,858) | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | 8,669 | | | | | | | |
| A159 | SOUTHERN CAMPBELL F DIST | 91,045 | 210,254 | (24,953) | 1,037 | 199,747 | (33,651) | (18,951) | (52,602) | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | 8,235 | | | | | | | |
| A160 | ALLEN CO ALUMINUM SVC | 155,934 | 394,361 | (42,738) | 2,342 | 311,742 | (14,709) | (16,709) | (14,709) | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | 14,919 | | | | | | | | |
| A161 | ALLEN CO FIRE PROTECT | 64,528 | 151,000 | 10,000 | 8,449 | 5,594 | 5,594 | 162,366 | (206,860) | (4,083) | 39,733 | 299,953 | 398,811 | 1,181,087 | 1,218,478 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | | | | | |
| A162 | BURLINGTON FIRE PRO DIST | 381,472 | 964,749 | (104,553) | 4,346 | 836,929 | (140,994) | (43,342) | (97,870) | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | 20,386 | | | | | | | | |
| B105 | CITY OF HILLVIEW | 228,333 | 577,471 | (6,283) | 50,602 | 50,602 | (30,251) | (20,362) | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | 20,653 | | | | | | | |
| B106 | CITY OF HOMEDALE | 40,829 | 104,000 | 10,000 | 8,449 | 5,594 | 5,594 | 162,366 | (206,860) | (4,083) | 39,733 | 299,953 | 398,811 | 1,181,087 | 1,218,478 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | | | | | |
| B107 | CITY OF HOMESTEAD | 10,724 | 27,122 | (2,939) | 122 | 23,528 | (3,964) | (10,742) | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | 6,778 | | | | | | | |
| B108 | BUCHEL FIRE PROTECT | 112 | 284 | (31) | 1,000 | 246 | (41) | (208,875) | (268,916) | (1,100) | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | | | | | | | | |
| B109 | CITY OF UNION | 45,787 | 117,400 | (17,400) | 1,000 | 10,417 | (10,417) | (10,417) | (10,417) | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | 10,417 | | | | | | | | |
| B110 | CITY OF UNION COUNTY FIRE & EMS | 3,645,100 | 9,000,000 | 10,000 | 8,449 | 5,594 | 5,594 | 162,366 | (206,860) | (4,083) | 39,733 | 299,953 | 398,811 | 1,181,087 | 1,218,478 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | 406,311 | | | | | |
| B111 | BELMONT CO FIRE & EMS | 423,074 | 1,069,662 | 115,953 | 4,820 | 928,200 | (1,000) | (1,000) | (1,000) | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | 12,773 | | | | | | | | |
| B112 | CLAY CO BD OF ED | 11,359 | 28,727 | (3,113) | 126 | 12,741 | (4,198) | 7,941 | 7,941 | 1,007 | 1,007 | 7,756 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | 10,338 | | | | | | | |
| B113 | CITY OF KENOSHA | 7,053 | 17,222 | (10,230) | 4,254 | 819,131 | (137,996) | (178,832) | (209,849) | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | | | | | | | | |
| B114 | THE CITY OF KENOSHA | 11,368 | 24,333 | (10,230) | 4,254 | 819,131 | (137,996) | (178,832) | (209,849) | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | | | | | | | | |
| B115 | THE CITY OF KENOSHA | 11,368 | 24,333 | (10,230) | 4,254 | 819,131 | (137,996) | (178,832) | (209,849) | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | | | | | | | | |
| B116 | THE CITY OF KENOSHA | 11,368 | 24,333 | (10,230) | 4,254 | 819,131 | (137,996) | (178,832) | (209,849) | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | 3,470 | | | | | | | | |
| B117 | THE CITY OF SOUTH GATE | 43,040 | 108,850 | (11,796) | 498 | 94,428 | (15,908) | 19,678 | 19,678 | (400) | 3,893 | 29,388 | 39,172 | 137,341 | 209,794 | 177,443 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | | | | |
| B118 | THE CITY OF PROSPECT | 22,613 | 57,240 | (6,203) | 258 | 49,456 | (8,365) | (13,652) | (22,017) | (22,017) | 20,599 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | | | | | | | | |
| B119 | THE CITY OF HOMEDALE | 13,322 | 33,755 | (5,524) | 1,524 | 24,452 | (24,452) | 15,500 | 15,500 | (1,500) | 12,095 | 9,156 | 8,219 | 13,216 | 17,493 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | 14,868 | | | | | |
| B120 | THE CITY OF VILLAS | 168,660 | 426,545 | (46,226) | 1,742 | 300,730 | (2,338) | 28,835 | 28,837 | (1,567) | | | | | | | | | | | | | | | | | | | | | | | | | |

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

County Employees Retirement System (Hazardous)

| Participating Employer Code | | Participating Employee Name | | Net OPEB Liability as of June 30, 2023 | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--------------------------------|-----------------------------|-----------------------------|--|---|--|--|--|--|--|--|--|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|-----------|----------|----------|
| | | | | OPEB Expense | Outstanding Balance of Deferred Outflows of Resources | Outstanding Balance of Deferred Inflows of Resources | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Discount Rate 5.97% | Discount Rate 4.97% | Discount Rate Less 1.80% | Discount Rate Plus 1.00% | Health Care Trend Rate % Increase | Health Care Trend Rate % Decrease | Share of Aggregate Plan OPER Expense | Deferred Amounts from Changes in Proportion & Proportions of Employee Contib. & Proportions Share of Plan Contributions | Implicit Subsidy Year Ending 6/30/2024 | Change in Proportion & Difference Between Employee Contib. & Proportionate Share of Plan Contributions | Total Deferred Outflows of Resources | Change in Proportion & Difference Between Employee Contib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources | 2024 | 2025 | 2026 | 2027 | 2028 | | | | | | | | | | | | | | | | | | | |
| | | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | | | | | | | | | |
| K041 | CITY OF WILMINGTON | 88,698 | 224,319 | (4,210) | 1,011 | 194,599 | (32,783) | (2,976) | (35,759) | 8,023 | 80,726 | 25,994 | 175,307 | 60,564 | 92,341 | 66,087 | 61,516 | (83,952) | 81,176 | (107,110) | (71,113) | | | | | | | | | | | | | | | |
| K042 | CITY OF LUTHER VILLE | 212,939 | 500,000 | (7,856) | 1,250 | 486,150 | (78,856) | (1,067) | (10,893) | 19,292 | 145,267 | 18,172 | 307,262 | 22,252 | 27,685 | 14,097 | 14,097 | (23,737) | 20,370 | (27,553) | (16,593) | | | | | | | | | | | | | | | |
| K049 | CITY OF CYNTHIANA | 274,526 | 694,280 | (7,521) | 3,128 | 602,295 | (101,466) | (97,255) | (198,721) | 2,430 | 187,447 | 24,851 | 46,248 | 36,646 | 123,030 | 53,311 | 53,587 | 27,892 | 31,033 | (40,520) | (46,451) | (28,623) | (36,512) | | | | | | | | | | | | | |
| K065 | CITY OF BEATVILLE | 51,140 | 129,335 | (14,016) | 583 | 112,199 | (18,902) | 4,336 | (14,552) | (475) | 4,626 | 34,918 | 46,544 | 36,246 | 31,294 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | | | | | | | |
| K070 | CITY OF SHELBYVILLE | 322,113 | 814,812 | (7,520) | 1,080 | 788,832 | (100,466) | (1,067) | (10,893) | 1,067 | 26,400 | 2,430 | 187,447 | 2,430 | 187,447 | 2,430 | 187,447 | 2,430 | 187,447 | 2,430 | 187,447 | 2,430 | 187,447 | 2,430 | 187,447 | 2,430 | 187,447 | 2,430 | 187,447 | | | | | | | |
| K074 | CITY OF LEONARD | 152,755 | 361,000 | (41,867) | 1,740 | 335,135 | (56,459) | (58,763) | (149,050) | 104,302 | 138,025 | 23,103 | 208,266 | 13,816 | 158,238 | 30,727 | 104,302 | 138,025 | 138,025 | 138,025 | 138,025 | 138,025 | 138,025 | 138,025 | 138,025 | 138,025 | 138,025 | 138,025 | 138,025 | 138,025 | | | | | | |
| K079 | CITY OF BENTON | 104,563 | 264,441 | (8,685) | 1,191 | 229,405 | (38,647) | 19,101 | (19,543) | 9,457 | 7,796 | 11,965 | 64,185 | 240,203 | 41,081 | 109,002 | 109,002 | 109,002 | 109,002 | 109,002 | 109,002 | 109,002 | 109,002 | 109,002 | 109,002 | 109,002 | 109,002 | 109,002 | 109,002 | 109,002 | | | | | | |
| K099 | CITY OF STANTON | 72,579 | 183,554 | (19,892) | 827 | 159,215 | (26,826) | 6,565 | (49,557) | (675) | 49,557 | 37,648 | 159,208 | 299,222 | 75,664 | 76,051 | 148,844 | 148,844 | 148,844 | 148,844 | 148,844 | 148,844 | 148,844 | 148,844 | 148,844 | 148,844 | 148,844 | 148,844 | 148,844 | 148,844 | 148,844 | | | | | |
| K102 | CITY OF HARRISBURG | 253,837 | 589,000 | (41,867) | 9,139 | 510,139 | (56,459) | 98,281 | (45,284) | (45,284) | 13,869 | 134,975 | 1,018,956 | 1,558,177 | 66,065 | 3,180,173 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | | | | | |
| K105 | CITY OF GEORGETOWN | 149,309 | 377,043 | (40,099) | 17,003 | 327,045 | (55,561) | 50,561 | (45,284) | (45,284) | 13,869 | 134,975 | 1,018,956 | 1,558,177 | 66,065 | 3,180,173 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | 1,553,662 | | | | | |
| K106 | CITY OF SHELBYVILLE | 65,543 | 167,593 | (17,693) | 7,468 | 147,378 | (24,250) | 73,152 | (169,098) | (6,091) | 59,282 | 47,511 | 596,519 | 454,771 | 1,558,103 | 2,702,142 | 683,255 | 686,747 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | 4,190,657 | | |
| K107 | CITY OF KELLOGG | 20,269 | 49,000 | (10,000) | 1,000 | 39,000 | (24,250) | 18,152 | (169,098) | (6,091) | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | 18,152 | | | | | | | | |
| K111 | CITY OF CADENCE | 70,432 | 178,125 | (19,304) | 802 | 154,525 | (26,032) | (30,603) | (56,635) | (655) | 6,370 | 48,092 | 64,102 | 10,881 | 129,445 | 290,372 | 73,422 | 66,670 | 49,266 | (91,331) | (97,940) | (34,051) | (34,051) | (34,051) | (34,051) | (34,051) | (34,051) | (34,051) | (34,051) | (34,051) | (34,051) | (34,051) | (34,051) | (34,051) | (34,051) | (34,051) |
| K114 | CITY OF BOWIE | 3,538,357 | 8,948,562 | (9,696,789) | 40,315 | 7,626,964 | (30,176) | 59,655 | (128,141) | (128,141) | 2,430 | 320,035 | 2,416,007 | 3,220,323 | 388,012 | 134,877 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | 14,587,290 | | | | |
| K115 | CITY OF SHELBYVILLE | 67,825 | 171,529 | (18,589) | 77,188 | 140,300 | (25,800) | 14,000 | (13,303) | (6,091) | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | | | | | | | |
| K200 | CITY OF FERGUSON | 532 | 1,346 | (140) | 6 | 1,168 | (197) | 569 | 372 | 372 | 569 | 48 | 363 | 484 | 2,753 | 3,648 | 1,194 | 555 | 555 | 3,307 | 92 | 24 | 152 | (28) | 98 | | | | | | | | | | | |
| K201 | JEFFERSON COUNTY FIRE DISTRICT | 1,443,763 | 3,398,260 | (15,511) | 15,316 | 2,948,144 | (496,662) | 462,370 | (34,292) | (12,489) | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | 1,214,540 | | | | | | | | |
| K202 | MONROE COUNTY FIRE P.D. | 201 | 468 | (10,000) | 1,000 | 458 | (24,250) | 1,000 | (10,000) | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | | | | | | | |
| K203 | ST MATTHEWS FIRE DIST | 149,559 | 372,777 | (408,803) | 16,994 | 327,400 | (551,288) | 449,886 | (101,402) | (13,862) | 134,908 | 1,018,444 | 1,375,495 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | 1,349,559 | | | | | | | |
| K204 | CITY OF SMITHS GROVE | 23,295 | 58,815 | (6,385) | 2,615 | 51,109 | (11,964) | 1,964 | (10,893) | (6,091) | 1,964 | 2,014 | 10,707 | 1,964 | 2,014 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | 41,429 | | | | | |
| K205 | CITY OF TAYLOR MILL | 244,053 | 617,213 | (66,889) | 2,781 | 553 | (18,903) | 501 | (10,893) | (6,091) | 3,088 | (7,115) | 2,269 | 22,074 | 166,640 | 94,555 | 100,156 | 20,528 | 20,528 | 20,528 | 20,528 | 20,528 | 20,528 | 20,528 | 20,528 | 20,528 | 20,528 | 20,528 | 20,528 | 20,528 | 20,528 | 20,528 | | | | |
| K206 | CITY OF EDUCATION | 361,425 | 914,049 | (99,059) | 4,116 | 792,966 | (10,893) | 1,000 | (10,893) | (6,091) | 4,116 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | | | | | | | |
| K207 | CITY OF FLEMINGSBURG | 145,404 | 327,043 | (41,867) | 5,701 | 272,043 | (55,561) | 50,561 | (45,284) | (45,284) | 1,000 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | | | | | | | | |
| K208 | CITY OF ELKTON | 22,884 | 57,673 | (6,272) | 261 | 50,265 | (8,458) | 2,430 | (2,707) | (10,728) | 2,007 | 15,625 | 20,827 | 23,445 | 91,367 | 91,367 | 11,264 | 11,264 | 11,264 | 11,264 | 11,264 | 11,264 | 11,264 | 11,264 | 11,264 | 11,264 | 11,264 | 11,264 | 11,264 | 11,264 | 11,264 | | | | | |
| K209 | CITY OF ESTATE PROTECTION | 12,736 | 32,150 | (10,000) | 4,116 | 27,040 | (10,893) | 1,000 | (10,893) | (6,091) | 4,116 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | 1,000 | 4,149 | | | | | | | | |
| K216 | FERN CITY PARK FIRE DIST. | 1,142,955 | 3,139,250 | (13,032) | 2,904 | 2,904 | (2,904) | 4,041,630 | (4,022,558) | (10,000) | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | | | | | | | | |
| K216 | PLEASURE RIDGE PARK FIRE | 1,419,038 | 3,558,769 | (38,927) | 16,168 | 211,932 | (211,932) | 128,348 | 98,925 | 1,291,492 | 1,971,970 | 4,360,735 | 4,580,268 | 1,464,920 | 1,464,920 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | 9,630,221 | | | | |
| M014 | CITY OF HARRISBURG | 43,236 | 109,345 | (11,859) | 44,312 | 94,348 | (35,511) | (19,531) | (19,531) | (19,531) | 4,001 | 3,911 | 29,350 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | | | | | | |
| M015 | CITY OF KELLOGG | 30,183 | 73,000 | (10,000) | 114 | 51,125 | (10,893) | 1,000 | (10,893) | (6,091) | 114 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | 10,881 | | | | | | | |
| M018 | CITY OF MARYSVILLE | 16,624 | 39,588 | (17,690) | 733 | 140,852 | (23,734) | 66,493 | 42,759 | 5,008 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | 4,149 | | | | | | | | |
| M118 | WHITELEY CO FISCAL COURT | 18,489 | 46,759 | (5,067) | 211 | 40,654 | (6,834) | (15,666) | (15,666) | (15,666) | 22,000 | 17,672 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | 16,242 | | | | | | | |
| M315 | CITY OF PELLETIER VILLAGE | 54,168 | 136,909 | (14,846) | 617 | 118,424</ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

¹³ See also the discussion of the relationship between the two in the introduction to this volume.

Kentucky Public Pensions Authority

Schedule B - Schedule Of OPEB 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 OPEB AMOUNTS BY EMPLOYER**

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

Note 1 - Organization

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

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

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

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

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

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

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

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

Note 3 - Summary of Significant Accounting and Reporting PoliciesMeasurement Focus, Basis of Accounting and Basis of Presentation

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

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

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

Kentucky Public Pensions Authority

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

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

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

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

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

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

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

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

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

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

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

Kentucky Public Pensions Authority

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

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

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

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

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

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

Kentucky Public Pensions Authority**Notes To Schedules of Employer Allocations and OPEB Amounts by Employer****Fiscal Year Ended June 30, 2023****(Continued)****Note 3 - Summary of Significant Accounting and Reporting Policies (Continued)****Actuarial Methods and Assumptions to Determine the Total OPEB Liability and the Net OPEB Liability (Continued)**

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

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

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

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

Discount Rate

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

Kentucky Public Pensions Authority

Notes To Schedules of Employer Allocations and OPEB Amounts by Employer

Fiscal Year Ended June 30, 2023

(Continued)

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

Discount Rate (Continued)

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

Basis of Accounting

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

Use of Estimates in the Preparation of the Schedules

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

Note 4 - Reconciliation of Employer Contributions

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

| | CERS Nonhazardous | CERS Hazardous | KERS Nonhazardous | KERS Hazardous |
|-------------------------------|-------------------|----------------|-------------------|----------------|
| Per GRS Schedule A | \$ 98,407 | \$ 47,598 | \$ 121,545 | \$ - |
| Retired Reemployed | 2,538 | 1,094 | 1,208 | - |
| *Other Employer Contributions | 177 | 101 | 120 | 37 |
| Write-Offs/Refunds | (1) | (1) | (1) | - |
| KPPA | - | - | 328 | - |
| KTRS | - | - | 23 | - |
| Total | \$ 101,121 | \$ 48,792 | \$ 123,223 | \$ 37 |

Employer Contributions on the Statement of Change in Fiduciary Net Position

| Dollar Difference | \$ - | \$ - | \$ - | \$ - |
|-----------------------|------|------|------|------|
| Percentage Difference | 0% | 0% | 0% | 0% |

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

Kentucky Public Pensions Authority

Notes To Schedules of Employer Allocations and OPEB Amounts by Employer

Fiscal Year Ended June 30, 2023

(Continued)

Note 4 - Reconciliation of Employer Contributions (Continued)

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

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

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

| | |
|-------------------------------|---|
| Valuation Date | June 30, 2021 |
| Experience Study | July 1, 2018 to June 30, 2022 |
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level percent of pay |
| Remaining Amortization period | 30 years closed period at June 30, 2019 Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases |
| Payroll Growth Rate | 2.0% for CERS Nonhazardous and Hazardous 0.0% for KERS Nonhazardous and Hazardous |
| 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% |
| Health Care Trend Rates | Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement. |
| Pre - 65 | Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement. |
| Post - 65 | Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement. |

Kentucky Public Pensions Authority**Notes To Schedules of Employer Allocations and OPEB Amounts by Employer****Fiscal Year Ended June 30, 2023****(Continued)****Note 6 - Deferred Inflows and Outflows of Resources**

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

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



**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS**

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

Independent Auditor's Report

Board of Trustees
Kentucky Public Pensions Authority

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

Report on Internal Control Over Financial Reporting

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

209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817

AN EQUAL OPPORTUNITY EMPLOYER M/F/D



TELEPHONE 502.564.5841
FACSIMILE 502.564.2912
AUDITOR.KY.GOV

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Respectfully Submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 21, 2024