

Schedule of Employer Allocations and OPEB Amounts by  
Employer  
June 30, 2025

## County Employees Retirement System

County Employees Retirement System

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June 30, 2025

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## Independent Auditor's Report

To the Board of Trustees  
County Employees Retirement System  
Frankfort, Kentucky

### Report on Audit of Schedule of Employer Allocations and OPEB Amounts by Employer

#### ***Opinions***

We have audited the accompanying schedule of employer allocations of the County Employees Retirement System – Nonhazardous OPEB Plan (CERS Nonhazardous), and County Employees Retirement System – Hazardous OPEB Plan (CERS Hazardous) (collectively the “OPEB plans”) for the year ended June 30, 2025, and related notes. We have also audited the totals for the columns titled net OPEB liability and sensitivity analysis, total deferred outflows of resources, total deferred inflows of resources, OPEB expense (expense offset), and amortization recognition of existing deferred outflows (inflows) of resources for future measurement period ending June 30 (amortization) included in the accompanying schedule of OPEB amounts (collectively the Schedules) of the OPEB plans as of and for the year ended June 30, 2025.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability and sensitivity analysis, total deferred outflows of resources, total deferred inflows of resources, and OPEB expense (expense offset), and amortization for the OPEB plans as of and for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 OPEB plans 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 opinions.

### ***Other Matters***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the County Employees Retirement System as of and for the year ended June 30, 2025, and our report thereon, dated December 4, 2025, expressed an unmodified opinion on those financial statements.

### ***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 the Schedules that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Schedules***

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole 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 and *Government Auditing Standards* 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 Schedules.

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 Schedules, 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 Schedules.
- 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 the System'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 Schedules.

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 Information**

Management is responsible for the other information included in the Schedules. The other information comprises the Implicit Subsidy columns, but does not include the other columns and our auditor's report thereon. Our opinion on the schedules does not cover the Implicit Subsidy columns, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the schedules, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the schedules, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2026, on our consideration of the OPEB plan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the OPEB plan's 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 the OPEB plan's internal control over financial reporting and compliance.

## ***Restriction on Use***

Our report is intended solely for the information and use of the OPEB plan's management, the OPEB plan's retirement board, OPEB plan's employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.



Boise, Idaho  
March 9, 2026

County Employees Retirement System  
Schedule A - Schedule of Employer Allocations - Nonhazardous  
For the year ended June 30, 2025

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
10005	LEGS GENERAL ASSEMBLY	\$ 125,446	0.003768%	\$ -	\$ 1,755	\$ 1,755
20025	JUDL ADM OFF OF THE COURT	83,188,771	2.498971%	-	1,163,646	1,163,646
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%	-	-	-
39931	JEFFERSON CO CLERK	10,575,063	0.317672%	-	147,924	147,924
39932	JEFFERSON CO SHERIFF	5,221,576	0.156855%	-	73,040	73,040
39933	KENTON CO COURT CLERK	1,681,563	0.050514%	-	23,522	23,522
39934	KENTON CO SHERIFF	744,350	0.022360%	-	10,412	10,412
39935	CAMPBELL COUNTY CLERK	1,162,117	0.034910%	-	16,256	16,256
39936	CAMPBELL CO SHERIFF	485,315	0.014579%	-	6,789	6,789
39937	FAYETTE CO CLERK	3,681,375	0.110588%	-	51,495	51,495
39938	FAYETTE CO SHERIFF	2,456,094	0.073780%	-	34,356	34,356
39939	DAVISS CO CLERK	1,370,227	0.041161%	-	19,167	19,167
39940	DAVISS CO SHERIFF	467,488	0.014043%	-	6,539	6,539
39941	PIKE CO CLERK	609,404	0.018306%	-	8,524	8,524
39942	PIKE CO SHERIFF	860,031	0.025835%	-	12,030	12,030
39943	HARDIN COUNTY CLERK OFFIC	1,505,930	0.045238%	-	21,065	21,065
39944	HARDIN COUNTY SHERIFF	748,146	0.022474%	-	10,465	10,465
39945	WARREN COUNTY CLERKS OFF	1,521,923	0.045718%	-	21,289	21,289
39946	WARREN COUNTY SHERIFF	2,470,572	0.074215%	-	34,558	34,558
39947	BOONE COUNTY CLERK	1,809,427	0.054355%	-	25,310	25,310
39948	BOONE COUNTY SHERIFF	496,838	0.014925%	-	6,950	6,950
39949	CHRISTIAN COUNTY CLERK	647,863	0.019462%	-	9,062	9,062
39950	CHRISTIAN COUNTY SHERIFF	2,686,633	0.080706%	-	37,581	37,581
39951	MADISON COUNTY CLERK	1,256,708	0.037751%	-	17,579	17,579
39952	MADISON COUNTY SHERIFF	497,808	0.014954%	-	6,963	6,963
39961	BULLITT COUNTY CLERK	1,445,573	0.043425%	-	20,221	20,221
39962	BULLITT CO SHERIFF	1,993,539	0.059885%	-	27,885	27,885
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	0.000000%	-	-	-
116A	WAYNE COUNTY ATTORNEY	109,155	0.003279%	-	1,527	1,527
A051	HENDERSON CO TOURIST COMM	122,250	0.003672%	-	1,710	1,710
A073	HOUSING AUTH OF PADUCAH	1,710,990	0.051398%	-	23,933	23,933
A087	Reid Village Water District	181,239	0.005444%	-	2,535	2,535
A113	MORGANFIELD HOUSING AUTH	-	0.000000%	-	-	-
A156	CITY OF ANCHORAGE	624,291	0.018754%	-	8,733	8,733
AB19	BELLEVUE/DAYTON FIRE	32,210	0.000968%	-	451	451
AB87	MT STERLING MONTGOMERY COUNTY INDUSTRIAL AUTH	122,967	0.003694%	-	1,720	1,720
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%	-	-	-
B008	BURLINGTON FIRE PRO DIST	71,052	0.002134%	-	994	994
B010	HOUSING AUTHORITY OF CATLETTSBURG	258,517	0.007766%	-	3,616	3,616
B015	CITY OF HILLVIEW	810,509	0.024347%	-	11,337	11,337
B017	PENNYRILE EMER ASST CTR	271,737	0.008163%	-	3,801	3,801

County Employees Retirement System  
Schedule A - Schedule of Employer Allocations - Nonhazardous  
For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
B018	W KY ED COOPERATIVE	157,076	0.004719%	-	2,197	2,197
B019	CAMPBELL FIRE/ RESCUE	116,605	0.003503%	-	1,631	1,631
B023	CITY OF LONDON TOURISM	763,995	0.022950%	-	10,687	10,687
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	419,366	0.012598%	-	5,866	5,866
B030	OWENSBORO/DAV CO ECO DEV	303,033	0.009103%	-	4,239	4,239
B035	GTR FLEMING CO WATER COMM	119,332	0.003585%	-	1,669	1,669
B038	CITY OF HICKMAN	890,894	0.026762%	-	12,462	12,462
B042	HOUSING AUTH OF MAYFIELD	684,164	0.020552%	-	9,570	9,570
B043	GRAYSON CO CONSERV DIST	32,522	0.000977%	-	455	455
B045	CITY OF BELLEFONTE	-	0.000000%	-	-	-
B048	CITY OF HARLAN	1,249,949	0.037548%	-	17,484	17,484
B051	HENDERSON CITY/CO PLANNIN	389,364	0.011696%	-	5,446	5,446
B052	HENRY CO WATER DIST #2	1,106,462	0.033238%	-	15,477	15,477
B054	CITY OF NORTONVILLE	218,117	0.006552%	-	3,051	3,051
B058	JOHNSON CO FISCAL COURT	1,988,054	0.059721%	-	27,809	27,809
B061	KNOX CO UTILITIES COMM	394,818	0.011860%	-	5,523	5,523
B072	LAKE BARKLEY TOUR COMM	41,091	0.001234%	-	575	575
B078	MARION CO WATER DISTRICT	636,461	0.019119%	-	8,903	8,903
B084	N MERCER WATER DISTRICT	714,898	0.021475%	-	10,000	10,000
B087	MONTGOMERY CO FIRE DIST	2,413,030	0.072487%	-	33,754	33,754
B097	KY RIVER REGIONAL JAIL	1,377,418	0.041377%	-	19,267	19,267
B098	PIKE CO SENIOR CITIZEN PR	181,865	0.005463%	-	2,544	2,544
B100	CITY OF SCIENCE HILL	99,590	0.002992%	-	1,393	1,393
B104	RUSSELL CO AMBULANCE SER	983,724	0.029551%	-	13,760	13,760
B106	NORTH SHELBY WATER CO	727,107	0.021842%	-	10,171	10,171
B109	CAMPBELL/TAYLOR CO I D A	105,000	0.003154%	-	1,469	1,469
B113	UNION CO ECONOMIC DEVELOP	110,840	0.003330%	-	1,551	1,551
B115	Springfield Washington County 911 dispatch	372,096	0.011178%	-	5,205	5,205
B116	MONTICELLO/WAYNE TELE BOA	337,590	0.010141%	-	4,722	4,722
B118	WHITLEY CO CONSERV DIST	35,100	0.001054%	-	491	491
B124	HOPKINS-CHRIST CO PLANNIN	1,061,792	0.031896%	-	14,852	14,852
B156	LOU POLICE RETIRE FUND	132,239	0.003972%	-	1,850	1,850
B179	HOUSING AUTH OF BENTON	249,135	0.007484%	-	3,485	3,485
B230	RIVERPARK CTR OWENSBORO	118,271	0.003553%	-	1,654	1,654
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%	-	-	-
B259	CITY OF LUDLOW	456,475	0.013712%	-	6,385	6,385
B356	CITY OF DOUGLASS HILLS	255,056	0.007662%	-	3,568	3,568
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	1,300,902	0.039079%	-	18,197	18,197
B656	LOUISVILLE AIRPORT AUTHOR	9,729,608	0.292275%	-	136,098	136,098
B756	LEGAL AID SOCIETY INC	3,287,105	0.098744%	-	45,980	45,980
B856	JEFF CO SOIL/CONSER DIST	16,952	0.000509%	-	237	237
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	182,500	0.005482%	-	2,553	2,553
C045	GREENUP COUNTY PUBLIC LIBRARY	688,056	0.020669%	-	9,625	9,625
C079	JONATHAN CREEK WATER DIST	394,049	0.011837%	-	5,512	5,512
C087	CITY OF JEFFERSONVILLE	267,922	0.008048%	-	3,748	3,748
C105	CITY OF SADIEVILLE	45,183	0.001357%	-	632	632
C106	CITY OF SIMPSONVILLE	486,089	0.014602%	-	6,799	6,799
C118	HOUSING AUTH OF CORBIN	252,761	0.007593%	-	3,536	3,536
C230	HOUSING AUTH OF OWENSBORO	1,610,622	0.048383%	-	22,530	22,530
C256	LOUISVILLE/JEFF CO METRO	187,489,998	5.632156%	-	2,622,613	2,622,613

County Employees Retirement System  
Schedule A - Schedule of Employer Allocations - Nonhazardous  
For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
D017	CALDWELL CO WATER DISTRICT	407,120	0.012230%	-	5,695	5,695
D025	WINCHESTER-CLARK COUNTY TOURISM	58,125	0.001746%	-	813	813
D052	CITY OF PLEASUREVILLE	40,000	0.001202%	-	560	560
D054	CITY OF HANSON	403,426	0.012119%	-	5,643	5,643
D071	CITY OF LEWISBURG	231,507	0.006954%	-	3,238	3,238
D079	NORTH MARSHALL WATER DIST	784,098	0.023554%	-	10,968	10,968
D084	GTR H/MERCER PL&ZONING CO	59,251	0.001780%	-	829	829
D098	CITY OF COAL RUN VILLAGE	218,280	0.006557%	-	3,053	3,053
D113	UNION CO WATER DISTRICT	329,334	0.009893%	-	4,607	4,607
D118	WHITLEY CO WATER DIST	242,781	0.007293%	-	3,396	3,396
D135	WESTERN FLEMING WATER DIS	350,710	0.010535%	-	4,906	4,906
G015	ZONETON FIRE PROT DIST	92,116	0.002767%	-	1,288	1,288
G087	MT STERLING- MONTGOMERY COUNTY PARKS AND RECREATION	305,785	0.009186%	-	4,277	4,277
G090	NELSON CO. DISPATCH	-	0.000000%	-	-	-
GS06	SHELBY CO SUB FIRE DIST	87,281	0.002622%	-	1,221	1,221
J001	ADAIR CO BD OF EDUCATION	4,250,089	0.127672%	-	59,450	59,450
J002	CITY OF SCOTTSVILLE	2,512,665	0.075480%	-	35,147	35,147
J003	CITY OF LAWRENCEBURG	2,600,302	0.078112%	-	36,373	36,373
J004	BALLARD CO BD OF ED	1,752,614	0.052648%	-	24,516	24,516
J005	GLASGOW BD OF EDUCATION	3,168,280	0.095174%	-	44,318	44,318
J006	BATH CO BD OF EDUC	3,153,126	0.094719%	-	44,106	44,106
J007	CITY OF MIDDLESBORO	1,227,773	0.036882%	-	17,174	17,174
J008	BOONE CO WATER DISTRICT	1,789,014	0.053742%	-	25,025	25,025
J009	BOURBON CO BD OF EDUCATIO	5,606,949	0.168431%	-	78,430	78,430
J010	FAIRVIEW BD OF EDUCATION	1,088,928	0.032711%	-	15,232	15,232
J011	DANVILLE CITY BD OF ED	3,213,180	0.096523%	-	44,946	44,946
J012	BRACKEN CO BD OF EDUC	1,900,948	0.057104%	-	26,590	26,590
J013	BREATHITT CO BD OF ED	3,282,069	0.098593%	-	45,910	45,910
J014	BRECKINRIDGE CO BD OF ED	4,868,566	0.146251%	-	68,102	68,102
J015	BULLITT CO BD OF ED	20,678,284	0.621171%	-	289,248	289,248
J016	BUTLER CO BD OF ED	3,050,413	0.091634%	-	42,669	42,669
J017	CALDWELL CO BD EDUCATION	3,242,822	0.097414%	-	45,361	45,361
J018	CALLOWAY CO BD OF EDUC	4,351,887	0.130730%	-	60,874	60,874
J019	SANITATION DISTRICT NO 1	14,805,429	0.444752%	-	207,099	207,099
J021	CARROLL CO BD OF ED	5,131,215	0.154141%	-	71,776	71,776
J022	CARTER CO BD OF ED	7,021,732	0.210931%	-	98,220	98,220
J023	CASEY CO BD OF ED	4,403,160	0.132270%	-	61,592	61,592
J024	CITY OF HOPKINSVILLE	8,904,180	0.267479%	-	124,552	124,552
J025	CLARK CO BD OF ED	10,641,710	0.319674%	-	148,856	148,856
J026	CLAY CO BD OF ED	5,704,583	0.171364%	-	79,796	79,796
J027	CLINTON CO BD OF ED	2,717,180	0.081623%	-	38,008	38,008
J028	CRITTENDEN CO BD OF ED	2,240,576	0.067306%	-	31,341	31,341
J029	CUMBERLAND CO BD OF ED	2,240,562	0.067306%	-	31,341	31,341
J030	DAVIESS CO LIBRARY DIST	2,082,128	0.062547%	-	29,125	29,125
J031	EDMONSON CO BD OF EDUC	3,062,797	0.092006%	-	42,843	42,843
J032	ELLIOTT CO BD OF ED	1,514,794	0.045504%	-	21,189	21,189
J033	ESTILL CO CONSERVATION DI	94,163	0.002829%	-	1,317	1,317
J034	GREAT LEX CONV&VISITOR	2,502,374	0.075171%	-	35,003	35,003
J035	FLEMING CO BD OF ED	2,934,106	0.088140%	-	41,042	41,042
J037	CITY OF FRANKFORT	8,699,669	0.261336%	-	121,691	121,691
J038	FULTON COUNTY BD OF EDUC	977,703	0.029370%	-	13,676	13,676

County Employees Retirement System  
Schedule A - Schedule of Employer Allocations - Nonhazardous  
For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
J039	GALLATIN CO BD OF EDUC	3,452,490	0.103712%	-	48,293	48,293
J040	CITY OF LANCASTER	1,340,108	0.040257%	-	18,746	18,746
J041	WILLIAMSTOWN INDEPN DNT SC	1,832,535	0.055049%	-	25,634	25,634
J042	GRAVES CO LIBRARY	308,362	0.009263%	-	4,313	4,313
J043	GRAYSON CO BD OF ED	7,270,786	0.218413%	-	101,704	101,704
J044	GREEN CO BD OF EDUCATION	3,099,886	0.093120%	-	43,361	43,361
J045	RUSSELL INDPT BD OF ED	3,221,714	0.096780%	-	45,066	45,066
J046	HANCOCK CO BD EDUCATION	3,456,342	0.103828%	-	48,348	48,348
J047	HARDIN CO SOIL CN DIST	48,960	0.001471%	-	685	685
J048	HARLAN CO BD OF EDUCATION	7,604,898	0.228449%	-	106,377	106,377
J049	HARRISON CO BD OF ED	4,587,609	0.137811%	-	64,172	64,172
J050	HART CO BD OF ED	4,132,392	0.124136%	-	57,804	57,804
J051	HENDERSON PUBLIC LIBRARY	1,482,629	0.044538%	-	20,739	20,739
J052	EMINENCE INDEP BD OF EDUC	1,537,678	0.046192%	-	21,509	21,509
J053	HICKMAN CO BD OF ED	1,159,995	0.034846%	-	16,226	16,226
J054	HOPKINS CO BD OF ED	11,710,959	0.351794%	-	163,813	163,813
J055	JACKSON CO BD OF ED	3,971,813	0.119312%	-	55,558	55,558
J056	JEFF CO METRO SEWER DIST	65,435,243	1.965659%	-	915,309	915,309
J057	JESSAMINE CO BD OF ED	16,538,229	0.496805%	-	231,337	231,337
J058	PAINTSVILLE GAS/WATER SYS	2,269,485	0.068175%	-	31,746	31,746
J059	KENTON COUNTY AIRPORT BD	31,406,366	0.943440%	-	439,313	439,313
J060	KNOTT CO BD OF EDUCATION	3,728,057	0.111990%	-	52,148	52,148
J061	KNOX CO BD OF EDUCATION	7,363,193	0.221189%	-	102,997	102,997
J062	LARUE CO PUBLIC LIBRARY	199,980	0.006007%	-	2,797	2,797
J063	CITY OF LONDON	3,048,251	0.091569%	-	42,639	42,639
J064	LAWRENCE CO BD OF ED	4,013,751	0.120572%	-	56,144	56,144
J065	LEE CO BD OF ED	1,503,479	0.045164%	-	21,031	21,031
J066	LESLIE CO BD OF ED	3,277,413	0.098453%	-	45,845	45,845
J067	CITY OF WHITESBURG	1,126,832	0.033850%	-	15,762	15,762
J068	ELEC PLT BD OF VANCEBURG	1,017,951	0.030579%	-	14,239	14,239
J069	LINCOLN CO BD OF EDUC	6,930,972	0.208205%	-	96,951	96,951
J070	LIVINGSTON CO BD OF ED	2,250,867	0.067616%	-	31,485	31,485
J071	LOGAN CO BD OF EDUCATION	5,089,506	0.152888%	-	71,192	71,192
J072	LYON CO. PUBLIC LIBRARY	168,973	0.005076%	-	2,364	2,364
J073	PADUCAH WATER WORKS	3,858,657	0.115913%	-	53,975	53,975
J074	MCCREARY CO BD OF EDUCATN	4,785,598	0.143758%	-	66,941	66,941
J075	MCLEAN CO BD OF ED	2,306,649	0.069291%	-	32,265	32,265
J076	MADISON CO BD OF ED	18,467,567	0.554761%	-	258,324	258,324
J077	MAGOFFIN CO BD OF ED	3,445,988	0.103517%	-	48,203	48,203
J078	MARION CO BD OF EDUCATION	4,269,060	0.128242%	-	59,716	59,716
J079	MARSHALL COUNTY BD OF ED	6,654,070	0.199887%	-	93,077	93,077
J080	MARTIN CO BD OF ED	3,306,365	0.099322%	-	46,249	46,249
J081	MASON CO BD OF ED	4,357,390	0.130895%	-	60,951	60,951
J082	MEADE CO PUBLIC LIBRARY	544,548	0.016358%	-	7,617	7,617
J083	MENIFEE CO BD OF ED	1,654,134	0.049690%	-	23,138	23,138
J084	CITY OF HARRODSBURG	1,885,557	0.056642%	-	26,375	26,375
J085	METCALFE CO BD OF ED	2,642,261	0.079373%	-	36,960	36,960
J086	MONROE CO BOARD OF ED	4,506,752	0.135382%	-	63,041	63,041
J087	MT STERLING WATER WORKS	2,132,379	0.064056%	-	29,828	29,828
J088	MORGAN CO BD OF EDUCATION	3,258,644	0.097889%	-	45,582	45,582
J089	MUHLENBERG CO LIB BD DIST	509,668	0.015310%	-	7,129	7,129
J090	CITY OF BARDSTOWN	6,965,891	0.209254%	-	97,439	97,439

County Employees Retirement System  
Schedule A - Schedule of Employer Allocations - Nonhazardous  
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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
J091	NICHOLAS CO BD OF ED	1,629,599	0.048953%	-	22,795	22,795
J092	OHIO CO BD OF ED	5,933,912	0.178253%	-	83,004	83,004
J093	OLDHAM COUNTY BD OF ED	21,614,399	0.649292%	-	302,343	302,343
J094	OWEN CO BD OF ED	3,451,844	0.103693%	-	48,285	48,285
J095	OWSLEY CO BD OF EDUCATION	2,063,431	0.061985%	-	28,863	28,863
J096	PENDLETON CO BD OF ED	4,170,432	0.125279%	-	58,336	58,336
J097	HAZARD CITY SCHOOLS	1,801,828	0.054126%	-	25,204	25,204
J098	PIKE CO BD OF EDUCATION	16,336,500	0.490745%	-	228,515	228,515
J099	POWELL CO BD OF EDUCATION	3,417,224	0.102653%	-	47,800	47,800
J100	CITY OF SOMERSET	7,618,112	0.228846%	-	106,562	106,562
J101	ROBERTSON CO BD OF ED	874,259	0.026263%	-	12,229	12,229
J102	ROCKCASTLE CO BD OF ED	4,842,702	0.145474%	-	67,740	67,740
J103	ROWAN CO BD OF ED	5,731,350	0.172168%	-	80,170	80,170
J104	RUSSELL CO BD OF ED	5,297,618	0.159139%	-	74,103	74,103
J105	SCOTT CO BOARD OF ED	18,388,464	0.552385%	-	257,218	257,218
J106	SHELBY CO LIBRARY	468,307	0.014068%	-	6,551	6,551
J107	SIMPSON CO BD OF ED	5,180,480	0.155620%	-	72,464	72,464
J108	SPENCER CO BD OF EDUC	6,540,538	0.196476%	-	91,489	91,489
J109	TAYLOR CO BD OF ED	6,192,736	0.186028%	-	86,624	86,624
J110	TODD CO BD OF ED	4,021,819	0.120814%	-	56,257	56,257
J111	TRIGG CO BD OF ED	3,097,278	0.093042%	-	43,325	43,325
J112	TRIMBLE CO BD OF ED	2,223,207	0.066785%	-	31,098	31,098
J113	CITY OF MORGANFIELD	2,185,085	0.065639%	-	30,565	30,565
J115	SPRINGFIELD WATER & SEWER	1,149,567	0.034533%	-	16,080	16,080
J117	CITY OF SEBREE	382,251	0.011483%	-	5,347	5,347
J118	CITY OF CORBIN	2,358,485	0.070848%	-	32,990	32,990
J119	WOLFE CO BD OF EDUCATION	2,178,181	0.065432%	-	30,468	30,468
J120	WOODFORD CO BD OF ED	8,971,934	0.269515%	-	125,500	125,500
J124	PENNYRILE NAR TASK FORCE	33,072	0.000993%	-	462	462
J134	LEX-FAY CO HUM RIGHTS COM	226,232	0.006796%	-	3,165	3,165
J135	FLEMING CO EMS	726,984	0.021838%	-	10,169	10,169
J154	CITY OF EARLINGTON	212,776	0.006392%	-	2,976	2,976
J156	CITY OF JEFFERSONTOWN	4,703,419	0.141290%	-	65,792	65,792
J178	LEBANON HOUSING AUTHORITY	309,425	0.009295%	-	4,328	4,328
J179	MARSHALL CO TOURIST COMM	82,500	0.002478%	-	1,154	1,154
J190	CITY OF BLOOMFIELD	362,211	0.010881%	-	5,067	5,067
J200	SOMERSET-PULASKI CONV & V	181,168	0.005442%	-	2,534	2,534
J203	FRONTIER HOUSING INC	177,537	0.005333%	-	2,483	2,483
J205	GEORGETOWN-SCOTT CO P COM	626,117	0.018808%	-	8,758	8,758
J210	BOYD CO AMBULANCE SERVICE	122,322	0.003675%	-	1,711	1,711
J214	COMM ACTION SOUTHERN KY	4,739,227	0.142365%	-	66,292	66,292
J217	CITY OF PROVIDENCE	1,868,010	0.056115%	-	26,130	26,130
J219	CAMPBELL CO PUBLIC LIBRAR	2,134,855	0.064131%	-	29,863	29,863
J224	HOUSING AUTH OF HOPKINSVL	600,845	0.018049%	-	8,405	8,405
J234	LFUC HOUSING AUTHORITY	4,052,424	0.121734%	-	56,685	56,685
J256	CITY OF ST MATTHEWS	1,713,487	0.051473%	-	23,968	23,968
J259	CITY OF PARK HILLS	150,375	0.004517%	-	2,103	2,103
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%	-	-	-
J310	CANNONSBURG WATER DIST	586,152	0.017608%	-	8,199	8,199
J314	BOWL GRN WARREN AIRPRT BD	279,439	0.008394%	-	3,909	3,909
J317	PROVIDENCE MUN HOUSING AU	206,825	0.006213%	-	2,893	2,893

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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
J319	CITY OF ALEXANDRIA	777,875	0.023367%	-	10,881	10,881
J324	CITY OF OAK GROVE	1,855,068	0.055726%	-	25,949	25,949
J334	CENTRAL KY ED COOPERATIVE	114,446	0.003438%	-	1,601	1,601
J356	CITY OF WEST BUECHEL	145,702	0.004377%	-	2,038	2,038
J359	CITY OF FORT WRIGHT	505,730	0.015192%	-	7,074	7,074
J405	GEORGETOWN HOUSING AUTHOR	494,591	0.014857%	-	6,918	6,918
J414	WARREN CO PLANNING COMM	951,394	0.028580%	-	13,308	13,308
J417	WEBSTER CO CONSER DIST	100,438	0.003017%	-	1,405	1,405
J419	CITY OF COLD SPRING	446,199	0.013404%	-	6,242	6,242
J424	CITY OF CROFTON	14,758	0.000443%	-	206	206
J434	KY LEAGUE OF CITIES	8,234,809	0.247372%	-	115,189	115,189
J456	CITY OF SHIVELY	854,819	0.025679%	-	11,957	11,957
J459	N KY AREA PLAN COMMISSION	2,915,517	0.087581%	-	40,782	40,782
J510	CITY OF CATLETTSBURG	401,924	0.012074%	-	5,622	5,622
J514	BARREN RIVER AREA DEV	2,537,240	0.076218%	-	35,491	35,491
J519	NORTHERN KY COOP ED SER	1,814,554	0.054509%	-	25,382	25,382
J524	HOPKINSVILLE S W AUTHORI	3,009,225	0.090396%	-	42,093	42,093
J534	BLUEGRASS AREA DEV DISRIC	3,277,338	0.098450%	-	45,843	45,843
J556	LOUISVILLE CONV BUREAU	6,524,608	0.195998%	-	91,266	91,266
J559	CITY OF CRESCENT SPRINGS	244,523	0.007345%	-	3,420	3,420
J610	BOYD CO CONSERVATION DIST	51,527	0.001548%	-	721	721
J614	BOWL GRN CONV & VISIT BUR	453,427	0.013621%	-	6,343	6,343
J619	CITY OF FORT THOMAS	2,362,644	0.070973%	-	33,049	33,049
J656	OHIO VALLEY ED COOP	6,983,042	0.209769%	-	97,679	97,679
J710	BIG SANDY WATER DISTRICT	386,273	0.011604%	-	5,403	5,403
J714	BOWLING GR/WARREN COMM ED	469,440	0.014102%	-	6,567	6,567
J719	CITY OF SOUTHGATE	303,049	0.009104%	-	4,239	4,239
J756	CITY OF PROSPECT	327,153	0.009828%	-	4,576	4,576
J759	N KY COMMUNITY ACT COMM	4,550,597	0.136699%	-	63,654	63,654
J810	HOUSING AUTH OF ASHLAND	709,704	0.021319%	-	9,927	9,927
J814	HOUSING AUTH BOWLING GRN	1,550,734	0.046584%	-	21,692	21,692
J819	CITY OF BELLEVUE	786,919	0.023639%	-	11,007	11,007
J834	KY LEGAL SERVICE PROGRAMS	1,065,005	0.031993%	-	14,898	14,898
J856	LOUISVILLE WATER COMPANY	39,311,053	1.180895%	-	549,884	549,884
J859	CITY OF VILLA HILLS	536,993	0.016131%	-	7,511	7,511
J910	SANITATION DISTRICT #4	772,948	0.023219%	-	10,812	10,812
J914	BOWLING GRN HUM RIGHT COM	84,478	0.002538%	-	1,182	1,182
J919	CITY OF DAYTON	634,295	0.019054%	-	8,872	8,872
J956	OKOLONA FIRE DISTRICT	454,217	0.013645%	-	6,354	6,354
J959	CITY OF INDEPENDENCE	1,244,275	0.037378%	-	17,405	17,405
K001	CITY OF COLUMBIA	917,049	0.027548%	-	12,828	12,828
K002	ALLEN CO BD OF ED	4,405,894	0.132352%	-	61,630	61,630
K003	ANDERSON CO BD OF ED	5,308,374	0.159462%	-	74,253	74,253
K004	CITY OF WICKLIFFE	309,046	0.009284%	-	4,323	4,323
K005	BARREN CO BD OF EDUCATION	10,145,076	0.304756%	-	141,910	141,910
K006	CITY OF OWINGSVILLE	488,288	0.014668%	-	6,830	6,830
K007	BELL CO BD OF ED	5,038,959	0.151369%	-	70,485	70,485
K009	PARIS BD OF EDUCATION	1,100,945	0.033072%	-	15,400	15,400
K010	CITY OF ASHLAND	12,531,138	0.376432%	-	175,286	175,286
K011	CITY OF DANVILLE	6,060,518	0.182057%	-	84,775	84,775

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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
K012	AUGUSTA BD OF ED	433,041	0.013008%	-	6,057	6,057
K013	JACKSON CITY SCHOOLS	603,480	0.018128%	-	8,441	8,441
K014	CLOVERPORT INDEPENDENT SC	570,855	0.017148%	-	7,985	7,985
K015	BULLITT CO PUBLIC LIBRARY	2,710,287	0.081416%	-	37,911	37,911
K016	CITY OF MORGANTOWN	1,176,753	0.035349%	-	16,460	16,460
K017	GEORGE COON PUBLIC LIBRAR	192,519	0.005783%	-	2,693	2,693
K018	CITY OF MURRAY	4,987,895	0.149835%	-	69,771	69,771
K019	CITY OF NEWPORT	3,631,924	0.109102%	-	50,803	50,803
K020	CARLISLE CO BD OF ED	1,002,942	0.030128%	-	14,029	14,029
K021	CARROLL CO PUBLIC LIBRARY	394,109	0.011839%	-	5,513	5,513
K022	CARTER CO EMER AMBUL SERV	1,673,596	0.050274%	-	23,410	23,410
K023	CASEY CO AMBULANCE SERV	740,968	0.022259%	-	10,365	10,365
K025	CLARK CO LIBRARY BD	801,955	0.024091%	-	11,218	11,218
K026	CITY OF MANCHESTER	1,140,651	0.034265%	-	15,955	15,955
K027	CLINTON CO PUBLIC LIBRARY	80,244	0.002410%	-	1,122	1,122
K028	CITY OF MARION	916,880	0.027543%	-	12,825	12,825
K029	CITY OF BURKESVILLE	695,470	0.020892%	-	9,728	9,728
K030	OWENSBORO BD OF ED	10,551,996	0.316980%	-	147,602	147,602
K032	ELLIOTT CO AMB SERVICE	372,466	0.011189%	-	5,210	5,210
K033	ESTILL CO BD OF EDUCATION	3,637,872	0.109281%	-	50,887	50,887
K034	LEX/FAYETTE URBAN CO GOV'T	104,149,807	3.128636%	-	1,456,849	1,456,849
K035	LICKING VALLEY COM ACTION	2,343,661	0.070403%	-	32,783	32,783
K036	FLOYD CO SCHOOLS	10,730,152	0.322331%	-	150,093	150,093
K038	FULTON CITY SCHOOLS	708,768	0.021291%	-	9,914	9,914
K039	GALLATIN CO PUBLIC LIB	228,564	0.006866%	-	3,197	3,197
K040	GARRARD CO BD OF ED	4,234,914	0.127216%	-	59,238	59,238
K041	CITY OF WILLIAMSTOWN	2,400,121	0.072099%	-	33,573	33,573
K042	GRAVES CO BD OF ED	6,398,582	0.192212%	-	89,504	89,504
K043	CITY OF LEITCHFIELD	2,103,753	0.063196%	-	29,427	29,427
K044	CITY OF GREENSBURG	1,194,711	0.035889%	-	16,712	16,712
K045	GREENUP CO BD OF ED	5,106,906	0.153410%	-	71,435	71,435
K046	CITY OF HAWESVILLE	557,635	0.016751%	-	7,800	7,800
K047	HARDIN CO BD OF ED	30,016,656	0.901693%	-	419,873	419,873
K048	HARLAN INDEPENDENT SCHOOL	1,126,870	0.033851%	-	15,763	15,763
K049	CITY OF CYNTHIANA	2,143,393	0.064387%	-	29,982	29,982
K050	CAVERNA INDEPENDENT SCH	1,441,878	0.043314%	-	20,169	20,169
K051	Henderson City-County Airport Board	61,538	0.001849%	-	861	861
K052	HENRY CO BD OF EDUCATION	3,722,685	0.111829%	-	52,073	52,073
K055	JACKSON CO CONSERV DIST	-	0.000000%	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	2,097,794	0.063017%	-	29,344	29,344
K058	JOHNSON CO BD OF ED	5,281,768	0.158663%	-	73,881	73,881
K060	LKLP COMM ACTION COUNCIL	10,996,952	0.330346%	-	153,826	153,826
K061	BARBOURVILLE CITY SCHOOLS	675,472	0.020291%	-	9,449	9,449
K062	LARUE CO BD OF EDUCATION	3,765,005	0.113100%	-	52,665	52,665
K063	LONDON UTILITY COMM	1,978,558	0.059435%	-	27,676	27,676
K064	CITY OF LOUISA	743,798	0.022344%	-	10,404	10,404
K065	CITY OF BEATTYVILLE	822,789	0.024716%	-	11,509	11,509
K066	LESLIE CO PUBLIC LIBRARY	201,614	0.006056%	-	2,820	2,820
K067	LETCHER CO BD OF ED	5,038,482	0.151355%	-	70,478	70,478
K068	LEWIS CO BD OF ED	2,861,320	0.085953%	-	40,024	40,024
K069	LINCOLN CO PUBLIC LIBRARY	235,110	0.007063%	-	3,289	3,289

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				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
K070	LIVINGSTON CO CONSERV DIS	52,800	0.001586%	-	739	739
K071	CITY OF RUSSELLVILLE	2,666,304	0.080095%	-	37,296	37,296
K072	LYON CO BD OF EDUCATION	1,576,081	0.047345%	-	22,046	22,046
K073	PADUCAH BOARD OF ED	5,013,430	0.150602%	-	70,128	70,128
K074	MCCREARY CO WATER DIST	1,696,284	0.050956%	-	23,728	23,728
K075	CITY OF CALHOUN	250,966	0.007539%	-	3,511	3,511
K077	MAGOFFIN CO LIBRARY	51,388	0.001544%	-	719	719
K078	CITY OF LEBANON	2,265,774	0.068063%	-	31,694	31,694
K079	CITY OF BENTON	1,737,171	0.052184%	-	24,299	24,299
K080	MARTIN COUNTY LIBRARY	203,688	0.006119%	-	2,849	2,849
K081	MAYSVILLE UTILITY COMM	-	0.000000%	-	-	-
K082	CITY OF MULDRAGH	235,506	0.007075%	-	3,294	3,294
K083	CITY OF FRENCHBURG	329,110	0.009886%	-	4,603	4,603
K085	METCALFE HEALTH CARE CTN	2,281,664	0.068541%	-	31,916	31,916
K086	MONROE CO CONSERV DIST	76,498	0.002298%	-	1,070	1,070
K087	MONTGOMERY CO BD OF ED	6,939,504	0.208461%	-	97,070	97,070
K088	GATEWAY COMM SER ORGANIZ	7,144,923	0.214632%	-	99,943	99,943
K089	MUHLENBERG CO BD OF ED	9,148,969	0.274833%	-	127,976	127,976
K090	NELSON COUNTY BD OF ED	9,107,806	0.273596%	-	127,400	127,400
K091	CITY OF CARLISLE	1,028,412	0.030893%	-	14,385	14,385
K092	OHIO CO LIBRARY	402,691	0.012097%	-	5,633	5,633
K093	OLDHAM CO LIBRARY BD	944,123	0.028361%	-	13,206	13,206
K094	OWEN CO PUBLIC LIBRARY	285,328	0.008571%	-	3,991	3,991
K095	OWSLEY CO PUBLIC LIBRARY	67,582	0.002030%	-	945	945
K096	PENDLETON CO LIBRARY	299,999	0.009012%	-	4,196	4,196
K097	PERRY CO BD OF EDUCATION	7,335,627	0.220361%	-	102,611	102,611
K098	PIKEVILLE INDEPENDENT SCH	1,305,912	0.039229%	-	18,267	18,267
K099	CITY OF STANTON	297,524	0.008938%	-	4,162	4,162
K100	SOMERSET BD OF EDUCATION	2,368,152	0.071139%	-	33,126	33,126
K101	CITY OF MOUNT OLIVET	23,802	0.000715%	-	333	333
K102	ROCKCASTLE CONSERV DIST	66,326	0.001992%	-	928	928
K103	CITY OF MOREHEAD	1,957,906	0.058815%	-	27,387	27,387
K104	RUSSELL CO CONS DIST	23,074	0.000693%	-	323	323
K105	CITY OF GEORGETOWN	5,411,755	0.162568%	-	75,700	75,700
K106	CITY OF SHELBYVILLE	2,081,018	0.062513%	-	29,109	29,109
K107	FRANKLIN/SIMPSON PARKS BD	141,733	0.004258%	-	1,983	1,983
K108	CITY OF TAYLORSVILLE	1,143,066	0.034337%	-	15,989	15,989
K109	CAMPBELLSVLE MUN WTR&SEWR	2,167,072	0.065098%	-	30,313	30,313
K110	TODD COUNTY WATER DIST	461,097	0.013851%	-	6,450	6,450
K111	CITY OF CADIZ	984,387	0.029571%	-	13,770	13,770
K112	TRIMBLE CO LIBRARY	290,990	0.008741%	-	4,070	4,070
K113	UNION CO BD OF EDUCATION	4,284,620	0.128709%	-	59,933	59,933
K114	CITY OF BOWLING GREEN	17,330,516	0.520605%	-	242,420	242,420
K115	CITY OF SPRINGFIELD	751,159	0.022565%	-	10,507	10,507
K116	WAYNE CO BD OF ED	6,181,817	0.185700%	-	86,471	86,471
K117	WEBSTER CO PUBLIC LIBRARY	226,639	0.006808%	-	3,170	3,170
K118	WHITLEY CO BD OF ED	7,968,699	0.239378%	-	111,466	111,466
K119	WOLFE COUNTY LIBRARY	68,667	0.002063%	-	961	961
K120	CITY OF VERSAILLES	2,996,010	0.089999%	-	41,908	41,908
K137	KY MAGISTRATES/COMM ASSOC	280,415	0.008424%	-	3,923	3,923
K141	GRANT CO PLANNING COMM	54,056	0.001624%	-	756	756

County Employees Retirement System  
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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
K181	WESTERN LEWIS-RECTORVILLE	276,821	0.008316%	-	3,872	3,872
K200	CITY OF FERGUSON	-	0.000000%	-	-	-
K214	GREEN RIVER EDUC COOP	367,171	0.011030%	-	5,136	5,136
K219	NORTHERN KY WATER SER DIS	11,913,367	0.357875%	-	166,644	166,644
K237	KY CO JUDGE/EX ASSOC	269,372	0.008092%	-	3,768	3,768
K256	JEFFERSONTOWN FIRE DIST	263,655	0.007920%	-	3,688	3,688
K314	KY LEGAL AID	2,666,639	0.080105%	-	37,301	37,301
K315	MT WASHINGTON FIRE P DIST	79,025	0.002374%	-	1,105	1,105
K319	CITY OF SILVER GROVE	175,966	0.005286%	-	2,461	2,461
K337	KY COUNCIL OF ADD'S	138,650	0.004165%	-	1,939	1,939
K356	ST MATTHEWS FIRE DIST.	90,000	0.002704%	-	1,259	1,259
K414	CITY OF SMITHS GROVE	21,064	0.000633%	-	295	295
K419	ALEXANDRIA FIRE DISTRICT	-	0.000000%	-	-	-
K459	CITY OF LAKESIDE PARK	96,383	0.002895%	-	1,348	1,348
K519	CITY OF MELBOURNE	42,222	0.001268%	-	590	590
K559	CITY OF TAYLOR MILL	548,621	0.016480%	-	7,674	7,674
K614	WARREN CO PUBLIC LIBRARY	1,565,026	0.047013%	-	21,892	21,892
K619	CAMPBELL CO CONS DISPATCH	1,991,806	0.059833%	-	27,861	27,861
K659	CITY OF EDGEWOOD	1,133,802	0.034059%	-	15,860	15,860
K719	CENTRAL CAMPBELL CO FIRE	47,193	0.001418%	-	660	660
K759	LAKESIDE/CRESTVIEWHLS POL	109,064	0.003276%	-	1,525	1,525
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%	-	-	-
K859	CITY OF FORT MITCHELL	895,913	0.026913%	-	12,532	12,532
K959	HOUSING AUTH OF COVINGTON	1,935,971	0.058156%	-	27,080	27,080
L002	ALLEN CO CONSERVATION DIS	49,073	0.001474%	-	686	686
L003	ANDERSON PUBLIC LIBRARY	522,289	0.015689%	-	7,306	7,306
L004	CITY OF BARLOW	44,156	0.001326%	-	617	617
L005	CITY OF GLASGOW	4,452,730	0.133759%	-	62,285	62,285
L006	BATH CO WATER DISTRICT	393,552	0.011822%	-	5,505	5,505
L007	BELL CO COURT CLERK	307,894	0.009249%	-	4,307	4,307
L008	BOONE CO BD OF ED	35,815,575	1.075892%	-	500,989	500,989
L009	CITY OF PARIS	3,620,355	0.108755%	-	50,642	50,642
L010	FIVCO AREA DEVELOPMT DIST	1,111,661	0.033394%	-	15,550	15,550
L011	DANVILLE BOYLE CO REC	-	0.000000%	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	142,341	0.004276%	-	1,991	1,991
L013	BREATHITT CO PUBLIC LIB	283,174	0.008506%	-	3,961	3,961
L014	BRECKINRIDGE CO CLERK OFF	388,165	0.011660%	-	5,429	5,429
L015	CITY OF MT WASHINGTON	2,818,641	0.084671%	-	39,427	39,427
L016	BUTLER CO AMBULANCE SVC	757,534	0.022756%	-	10,596	10,596
L018	MURRAY PUBLIC SCHOOLS	5,631,730	0.169176%	-	78,777	78,777
L021	CITY OF CARROLLTON	1,867,912	0.056112%	-	26,129	26,129
L022	NORTHEAST KY CAA	3,809,554	0.114438%	-	53,288	53,288
L023	CITY OF LIBERTY	1,087,057	0.032655%	-	15,206	15,206
L024	HOPKINSVLE CHRIST LIBRARY	353,150	0.010609%	-	4,940	4,940
L025	CITY OF WINCHESTER	3,609,897	0.108440%	-	50,495	50,495
L026	DANIEL BOONE COMM AGENCY	4,689,648	0.140876%	-	65,599	65,599
L027	CITY OF ALBANY	1,384,617	0.041594%	-	19,368	19,368
L028	CRITTENDEN/LIV CO WAT DIS	515,782	0.015494%	-	7,215	7,215
L029	CUMBERLAND CO SOIL & WAT	39,200	0.001178%	-	549	549
L031	EDMONSON CO AMBULANCE DIS	546,323	0.016411%	-	7,642	7,642
L032	SANDY HOOK WATER DISTRICT	231,854	0.006965%	-	3,243	3,243

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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
L033	CITY OF IRVINE	667,294	0.020045%	-	9,334	9,334
L035	CITY OF FLEMINGSBURG	819,748	0.024625%	-	11,467	11,467
L036	FLOYD CO LIBRARY	485,054	0.014571%	-	6,785	6,785
L038	FULTON CO LIBRARY	128,956	0.003874%	-	1,804	1,804
L039	CITY OF WARSAW	307,899	0.009249%	-	4,307	4,307
L041	GRANT CO PUBLIC LIBRARY	442,179	0.013283%	-	6,185	6,185
L042	MAYFIELD CITY SCHOOLS	4,073,399	0.122364%	-	56,979	56,979
L043	LEITCHFIELD UTILITY COMM	1,785,781	0.053644%	-	24,979	24,979
L044	GREEN CO AMBULANCE SVC	416,301	0.012506%	-	5,823	5,823
L045	RACELAND BOARD OF EDUC	1,302,650	0.039131%	-	18,221	18,221
L046	HANCOCK CO PUBLIC LIBRARY	320,620	0.009631%	-	4,485	4,485
L047	WEST POINT INDEPENDENT SC	-	0.000000%	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	247,135	0.007424%	-	3,457	3,457
L050	CITY OF MUNFORDVILLE	128,421	0.003858%	-	1,796	1,796
L051	HENDERSON CO WATER DIST	565,811	0.016997%	-	7,915	7,915
L052	CITY OF EMINENCE	375,535	0.011281%	-	5,253	5,253
L054	DAWSON SPRINGS PUBLIC SCH	1,225,762	0.036822%	-	17,146	17,146
L057	CITY OF NICHOLASVILLE	8,562,000	0.257200%	-	119,765	119,765
L058	PAINTSVILLE BD OF ED	1,051,289	0.031580%	-	14,705	14,705
L060	KNOTT CO SOIL CONV DIST	41,526	0.001247%	-	581	581
L061	CITY OF BARBOURVILLE	946,585	0.028435%	-	13,241	13,241
L062	CITY OF HODGENVILLE	1,546,284	0.046450%	-	21,629	21,629
L063	LAUREL CO PUBLIC LIB DIST	1,120,605	0.033663%	-	15,675	15,675
L064	LOUISA WATER & SEWER COMM	618,566	0.018582%	-	8,653	8,653
L065	LEE CO PUBLIC LIBRARY	133,849	0.004021%	-	1,872	1,872
L066	CITY OF HYDEN	109,214	0.003281%	-	1,528	1,528
L067	LETCHER COUNTY CONS DIST	59,255	0.001780%	-	829	829
L068	HOUSING AUTH OF VANCEBURG	85,974	0.002583%	-	1,203	1,203
L069	STANFORD WATER COMMISSION	801,874	0.024088%	-	11,217	11,217
L071	RUSSELLVILLE CITY SCHOOLS	2,044,778	0.061425%	-	28,603	28,603
L072	CITY OF EDDYVILLE	575,027	0.017274%	-	8,044	8,044
L073	CITY OF PADUCAH	10,633,254	0.319420%	-	148,738	148,738
L074	HOUSING AUTH MCREARY CO	201,491	0.006053%	-	2,819	2,819
L075	CITY OF LIVERMORE	202,443	0.006081%	-	2,832	2,832
L076	BEREA BD OF ED	1,614,443	0.048498%	-	22,583	22,583
L077	CITY OF SALYERSVILLE	641,938	0.019284%	-	8,980	8,980
L078	MARION FREE PUBLIC LIBRAR	275,078	0.008263%	-	3,848	3,848
L079	MARSHALL CO SOIL & WATER	44,426	0.001335%	-	622	622
L080	MARTIN CO CONSERV DIST	15,120	0.000454%	-	211	211
L082	MEADE CO BD OF ED	7,758,170	0.233054%	-	108,522	108,522
L083	MENIFEE CO PUBLIC LIBRARY	86,096	0.002586%	-	1,204	1,204
L084	BURGIN INDEPENDENT SCH	502,050	0.015081%	-	7,022	7,022
L085	METCALFE CO PUBLIC LIB	163,936	0.004925%	-	2,293	2,293
L086	CITY OF TOMPKINSVILLE	1,115,915	0.033522%	-	15,610	15,610
L087	MONTGOMERY CO SAN DIST #2	118,486	0.003559%	-	1,657	1,657
L088	MORGAN COUNTY LIBRARY	163,182	0.004902%	-	2,283	2,283
L090	CITY OF NEW HAVEN	112,165	0.003369%	-	1,569	1,569
L091	NICHOLAS COUNTY LIBRARY	92,740	0.002786%	-	1,297	1,297
L092	OHIO CO WATER DIST	1,402,870	0.042142%	-	19,623	19,623
L093	LAGRANGE UTILITY COMM	845,776	0.025407%	-	11,831	11,831
L096	PENDLETON COUNTY WATER	387,984	0.011655%	-	5,427	5,427

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				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
L099	POWELLS VALLEY WATER DIST	279,860	0.008407%	-	3,915	3,915
L100	SCIENCE HILL BD OF ED	685,631	0.020596%	-	9,591	9,591
L102	CITY OF MOUNT VERNON	1,459,598	0.043846%	-	20,417	20,417
L103	MOREHEAD UTILITY PLANT BD	3,091,747	0.092875%	-	43,247	43,247
L104	LAKE CUMBERLAND ADD	2,719,689	0.081699%	-	38,043	38,043
L105	GEORGETOWN/SCOTT CO PARKS	990,674	0.029760%	-	13,858	13,858
L106	TRIPLE S PLANNING & ZONIN	202,922	0.006096%	-	2,839	2,839
L107	CITY OF FRANKLIN	2,771,229	0.083247%	-	38,764	38,764
L108	SPENCER CO FIRE DIST	154,755	0.004649%	-	2,165	2,165
L109	CAMPBELLSVILLE CITY SCHOO	2,076,988	0.062392%	-	29,053	29,053
L110	CITY OF ELKTON	851,384	0.025575%	-	11,909	11,909
L111	HOUSING AUTH OF CADIZ	151,781	0.004559%	-	2,123	2,123
L112	CITY OF BEDFORD	133,350	0.004006%	-	1,865	1,865
L113	UNION CO PLANNING COMM	70,394	0.002115%	-	985	985
L114	WARREN COUNTY BD OF ED	25,873,531	0.777235%	-	361,919	361,919
L115	WASHINGTON CO SCHOOLS	2,984,777	0.089662%	-	41,751	41,751
L118	CORBIN BD OF ED	3,873,981	0.116373%	-	54,189	54,189
L119	CITY OF CAMPTON	470,720	0.014140%	-	6,584	6,584
L120	FALLING SPRINGS ARTS	612,018	0.018385%	-	8,561	8,561
L141	CORINTH WATER DISTRICT	116,544	0.003501%	-	1,630	1,630
L156	CITY OF LYNDON	219,131	0.006583%	-	3,065	3,065
L159	ELSMERE FIRE PROTECTION	68,822	0.002067%	-	962	962
L256	CITY OF HURSTBOURNE	168,381	0.005058%	-	2,355	2,355
L356	EASTWOOD FIRE PROT DIST	-	0.000000%	-	-	-
L456	HARRODS CREEK FIRE DIST	-	0.000000%	-	-	-
L656	FERN CREEK FIRE PROT DIST	554,101	0.016645%	-	7,751	7,751
L756	PLEASURE RIDGE PARK FIRE	507,205	0.015236%	-	7,095	7,095
L959	NORTHERN KY CONV CTR CORP	1,679,424	0.050450%	-	23,492	23,492
M001	COLUMBIA/ADAIR UTILITIES	1,172,960	0.035235%	-	16,407	16,407
M003	LAWBG-ANDERSON PLAN COMM	21,273	0.000639%	-	298	298
M005	GLASGOW WATER COMPANY	2,914,756	0.087559%	-	40,772	40,772
M006	GATEWAY AREA DEV DISTRICT	1,809,801	0.054366%	-	25,316	25,316
M007	MIDDLESBORO CITY SCHOOL	1,964,574	0.059015%	-	27,480	27,480
M008	WALTON/VERONA BD OF ED	3,000,180	0.090125%	-	41,967	41,967
M009	PARIS BOURBON CO LIBRARY	472,278	0.014187%	-	6,606	6,606
M010	BOYD CO BD OF ED	6,382,991	0.191744%	-	89,286	89,286
M011	BOYLE COUNTY BD OF EDUC	3,868,657	0.116214%	-	54,115	54,115
M012	EAST PENDLETON WATER DIST	358,687	0.010775%	-	5,017	5,017
M013	BREATHITT CO SOIL CONSERV	33,301	0.001000%	-	466	466
M014	CITY OF HARDINSBURG	332,689	0.009994%	-	4,654	4,654
M015	BULLITT CO FISCAL COURT	8,734,944	0.262396%	-	122,185	122,185
M017	CITY OF FREDONIA	44,009	0.001322%	-	616	616
M018	CALLOWAY CO PUBLIC LIBRAR	414,433	0.012449%	-	5,797	5,797
M019	CAMPBELL CO COURTHOUSE	103,045	0.003095%	-	1,441	1,441
M020	CITY OF BARDWELL	557,859	0.016758%	-	7,803	7,803
M021	CARROLL CO WATER DISTRICT	668,041	0.020068%	-	9,345	9,345
M022	CITY OF OLIVE HILL	897,667	0.026966%	-	12,557	12,557
M023	E CASEY CO WATER DISTRICT	339,571	0.010201%	-	4,750	4,750
M024	CHRISTIAN CO BD OF ED	16,514,242	0.496084%	-	231,001	231,001
M025	WINCHESTER MUNICIPAL UTIL	4,088,421	0.122815%	-	57,189	57,189
M026	CLAY COUNTY 911 BOARD	267,749	0.008043%	-	3,745	3,745
M027	HOUSING AUTH OF ALBANY	130,793	0.003929%	-	1,830	1,830
M029	CUMBERLAND CO FISCAL CT	1,225,865	0.036825%	-	17,148	17,148
M030	DAVISS CO BD OF EDUC	20,869,404	0.626912%	-	291,922	291,922
M031	EDMONSON CO CONSERV DIST	33,025	0.000992%	-	462	462

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				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
M033	IRVINE MUNICIPAL UTILITY	830,268	0.024941%	-	11,614	11,614
M034	FAYETTE CO BD EDUCATION	90,230,015	2.710489%	-	1,262,139	1,262,139
M035	FLEMING COUNTY LIBRARY	228,328	0.006859%	-	3,194	3,194
M037	FRANKLIN CO BD OF ED	13,076,993	0.392830%	-	182,921	182,921
M038	HICKMAN/FULTON RIV PRT AU	478,631	0.014378%	-	6,695	6,695
M039	GALLATIN CO WATER DIS	288,939	0.008680%	-	4,042	4,042
M040	GARRARD CO PUBLIC LIBRARY	277,915	0.008349%	-	3,888	3,888
M041	GRANT CO BD OF ED	6,917,071	0.207787%	-	96,756	96,756
M042	CITY OF MAYFIELD	1,199,031	0.036019%	-	16,772	16,772
M043	CITY OF CANEVILLE	102,427	0.003077%	-	1,433	1,433
M044	GREEN/TAYLOR WATER DIST	549,580	0.016509%	-	7,687	7,687
M045	CITY OF FLATWOODS	1,535,959	0.046140%	-	21,485	21,485
M046	CITY OF LEWISPORT	795,358	0.023892%	-	11,125	11,125
M047	HARDIN CO PUBLIC LIBRARY	291,624	0.008760%	-	4,079	4,079
M048	CITY OF BENHAM	264,652	0.007950%	-	3,702	3,702
M049	HARRISON CO CONSERVA DIST	75,573	0.002270%	-	1,057	1,057
M050	HART CO CONSERVATION DIST	52,552	0.001579%	-	735	735
M051	HENDERSON CO BD OF ED	12,241,844	0.367742%	-	171,239	171,239
M052	HENRY CO LIBRARY	255,922	0.007688%	-	3,580	3,580
M054	CITY OF DAWSON SPRINGS	714,363	0.021459%	-	9,992	9,992
M056	JEFF CO MED CTR STM & CHL	1,530,582	0.045978%	-	21,410	21,410
M057	NICH-VLE/JESS CO PK & REC	484,963	0.014568%	-	6,784	6,784
M058	CITY OF PAINTSVILLE	3,576,290	0.107431%	-	50,025	50,025
M059	KENTON COUNTY FISCAL CT	14,366,919	0.431579%	-	200,965	200,965
M060	CITY OF HINDMAN	56,208	0.001688%	-	786	786
M061	KNOX CO E M S	1,537,100	0.046174%	-	21,501	21,501
M062	LARUE CO WATER DIST #1	203,216	0.006105%	-	2,843	2,843
M064	HOUSING AUTH/ LAWRENCE CO	175,156	0.005262%	-	2,450	2,450
M065	LEE CO SOIL CONSERV DIST	-	0.000000%	-	-	-
M067	JENKINS BD OF ED	865,449	0.025998%	-	12,106	12,106
M068	CITY OF VANCEBURG	405,820	0.012191%	-	5,677	5,677
M069	CITY OF STANFORD	210,492	0.006323%	-	2,944	2,944
M070	LEDBETTER WATER DISTRICT	265,606	0.007979%	-	3,715	3,715
M073	W MCCracken CO WATER DIST	-	0.000000%	-	-	-
M075	CITY OF SACRAMENTO	185,915	0.005585%	-	2,601	2,601
M076	CITY OF RICHMOND	7,749,627	0.232797%	-	108,402	108,402
M077	MAGOFFIN CO COURT CLERK	170,554	0.005123%	-	2,386	2,386
M078	LEBANON WATER WORKS	1,304,753	0.039194%	-	18,251	18,251
M079	MARSHALL CO REF DISP DIST	624,334	0.018755%	-	8,733	8,733
M081	CITY OF MAYSVILLE	3,986,243	0.119746%	-	55,760	55,760
M082	CITY OF BRANDENBURG	584,395	0.017555%	-	8,174	8,174
M084	MERCER CO BOARD OF ED	4,582,675	0.137662%	-	64,102	64,102
M085	CITY OF EDMONTON	948,326	0.028487%	-	13,265	13,265
M087	MT STERL/MONTGOMERY LIB	488,164	0.014664%	-	6,828	6,828
M088	MORGAN CO CONSERVAT DIST	43,250	0.001299%	-	605	605
M090	BARDSTOWN BD OF ED	6,253,628	0.187858%	-	87,476	87,476
M091	NICHOLAS CO WATER DIST	177,308	0.005326%	-	2,480	2,480
M092	CITY OF BEAVER DAM	963,039	0.028929%	-	13,471	13,471
M093	OLDHAM CO WATER DIST	1,864,127	0.055998%	-	26,075	26,075
M096	CITY OF FALMOUTH	991,032	0.029770%	-	13,862	13,862
M097	E KY CONCEN EMPLOY PRO	1,892,764	0.056858%	-	26,476	26,476
M098	PIKE CO HOUSING AUTHORITY	298,120	0.008955%	-	4,170	4,170
M099	BEECH FORK WATER COMM	342,559	0.010290%	-	4,792	4,792
M100	PULASKI CO BD OF ED	13,871,379	0.416693%	-	194,033	194,033
M104	RUSSELL CO PUBLIC LIBRARY	349,619	0.010502%	-	4,890	4,890
M105	SCOTT COUNTY LIBRARY	1,331,437	0.039996%	-	18,624	18,624

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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
M106	SHELBY CO BD OF ED	12,085,605	0.363049%	-	169,054	169,054
M107	FRANKLIN ELECTRIC PLNT BD	2,011,224	0.060417%	-	28,133	28,133
M108	SPENCER CO PUBLIC LIB	245,992	0.007390%	-	3,441	3,441
M109	CITY OF CAMPBELLSVILLE	2,439,483	0.073281%	-	34,123	34,123
M110	CITY OF GUTHRIE	743,608	0.022338%	-	10,402	10,402
M111	TRIGG CO CONS DISTRICT	46,305	0.001391%	-	648	648
M112	CITY OF MILTON	339,169	0.010189%	-	4,745	4,745
M113	CITY OF STURGIS	609,045	0.018296%	-	8,520	8,520
M115	WASHINGTON CO LIBRARY BD	187,869	0.005644%	-	2,628	2,628
M116	WAYNE CO PUBLIC LIBRARY	225,877	0.006785%	-	3,159	3,159
M117	WEBSTER CO BD OF ED	3,787,230	0.113768%	-	52,976	52,976
M118	WHITLEY CO FISCAL COURT	5,287,834	0.158845%	-	73,966	73,966
M119	WOLFE CO FISCAL COURT	1,533,234	0.046058%	-	21,447	21,447
M120	WOODFORD COUNTY LIBRARY	573,205	0.017219%	-	8,018	8,018
M215	SHEPHER/BULLITT CO TOURIST	733,519	0.022035%	-	10,261	10,261
M315	CITY OF PIONEER VILLAGE	53,090	0.001595%	-	743	743
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	-	-	-
M415	BULLITT CO SANITATION DIS	-	0.000000%	-	-	-
N001	ADAIR CO CONSERVATION DIS	136,010	0.004086%	-	1,903	1,903
N006	HOUSING AUTH OWINGSVILLE	7,196	0.000216%	-	101	101
N007	PINEVILLE BD OF EDUCATION	823,026	0.024724%	-	11,513	11,513
N008	CITY OF FLORENCE	7,004,630	0.210417%	-	97,981	97,981
N009	CITY OF MILLERSBURG	50,803	0.001526%	-	711	711
N010	BOYD CO PUBLIC LIBRARY	819,431	0.024616%	-	11,462	11,462
N011	CITY OF PERRYVILLE	28,350	0.000852%	-	397	397
N012	CITY OF BROOKSVILLE	296,596	0.008910%	-	4,149	4,149
N013	MIDDLE KY COMM ACT PART	2,808,370	0.084363%	-	39,284	39,284
N014	CITY OF IRVINGTON	246,922	0.007417%	-	3,454	3,454
N015	BULLITT CO CONSERVAT DIST	41,967	0.001261%	-	587	587
N017	PRINCETON ELECTRIC PL BD	1,576,950	0.047371%	-	22,058	22,058
N018	MURRAY/CALLOWAY CO AIRPRT	54,003	0.001622%	-	755	755
N020	CARLISLE CO SANIT DIST 1	95,401	0.002866%	-	1,335	1,335
N021	CARROLLTON UTILITIES COMM	2,043,430	0.061384%	-	28,583	28,583
N022	CITY OF GRAYSON	330,678	0.009933%	-	4,625	4,625
N025	EAST CLARK CO WATER DIST	471,548	0.014165%	-	6,596	6,596
N029	CUMBERLAND CO PUBLIC LIB	135,259	0.004063%	-	1,892	1,892
N033	ESTILL CO WATER DIST NO 1	413,548	0.012423%	-	5,785	5,785
N035	HOUSING AUTH FLEMINGSBURG	4,003	0.000120%	-	56	56
N036	PRESTONSBURG CITY UTIL	2,960,490	0.088932%	-	41,411	41,411
N037	FRANKFORT INDEP SCHOOLS	1,574,521	0.047298%	-	22,024	22,024
N038	HOUSING AUTH OF HICKMAN	211,188	0.006344%	-	2,954	2,954
N041	BULLOCK PEN WATER DIST	855,667	0.025704%	-	11,969	11,969
N042	PURCHASE AREA DEV DIST	2,912,491	0.087491%	-	40,740	40,740
N043	GRAYSON CO LIBRARY	240,497	0.007224%	-	3,364	3,364
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%	-	-	-
N045	KENTUCKY ED DEV CORP	822,392	0.024704%	-	11,503	11,503
N047	ELIZABETHTOWN BD OF EDUC	3,092,030	0.092884%	-	43,251	43,251
N049	CYNTHIANA HARRISON CO JPC	103,752	0.003117%	-	1,451	1,451
N050	CITY OF HORSE CAVE	320,206	0.009619%	-	4,479	4,479
N051	CITY OF HENDERSON	9,425,583	0.283142%	-	131,845	131,845
N052	CITY OF NEW CASTLE	210,363	0.006319%	-	2,942	2,942
N054	CITY OF MADISONVILLE	11,596,071	0.348343%	-	162,206	162,206
N057	NICHOLASVILLE HOUSING AUT	61,425	0.001845%	-	859	859
N058	JOHNSON CO LIBRARY	376,155	0.011300%	-	5,262	5,262
N060	KNOTT CO WATER & SEWER	915,523	0.027502%	-	12,806	12,806
N061	KNOX CO SOIL CONSERV DIS	40,036	0.001203%	-	560	560

County Employees Retirement System  
Schedule A - Schedule of Employer Allocations - Nonhazardous  
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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
N063	CUMBERLAND VAL AREA DEV	1,333,181	0.040048%	-	18,648	18,648
N065	THREE FORKS REG JAIL	1,241,803	0.037303%	-	17,370	17,370
N067	HOUSING ORIENTED MINISTRI	491,544	0.014766%	-	6,876	6,876
N068	GAR,QUI,KY-O-HTS WTR DIST	281,726	0.008463%	-	3,941	3,941
N069	CITY OF CRAB ORCHARD	49,692	0.001493%	-	695	695
N071	CITY OF AUBURN	543,184	0.016317%	-	7,598	7,598
N072	LYON CO AMBULANCE SERVICE	773,208	0.023227%	-	10,816	10,816
N075	CITY OF ISLAND	120,845	0.003630%	-	1,690	1,690
N076	MADISON CO EMS	106,655	0.003204%	-	1,492	1,492
N077	MAGOFFIN CO WATER DIST	351,684	0.010565%	-	4,920	4,920
N078	CENTRAL KY COMM ACTION	8,715,936	0.261825%	-	121,919	121,919
N079	BENTON ELECTRIC SYSTEM	1,113,999	0.033464%	-	15,583	15,583
N080	MARTIN CO WATER DISTRICT	-	0.000000%	-	-	-
N081	BUFFALO TRACE AR DEV DIST	2,053,346	0.061682%	-	28,722	28,722
N082	MEADE CO WATER DISTRICT	595,664	0.017894%	-	8,332	8,332
N084	MERCER CO PUBLIC LIBRARY	404,564	0.012153%	-	5,659	5,659
N085	METCALFE CO CONSERV DIST	38,584	0.001159%	-	540	540
N087	CITY OF MT STERLING	826,555	0.024830%	-	11,562	11,562
N088	MORGAN CO AMBULANCE SERV	712,288	0.021397%	-	9,964	9,964
N089	MUHLNBERG CO WATER DIST	1,035,505	0.031106%	-	14,485	14,485
N090	BARDSTOWN-NELSON CO TOURI	314,785	0.009456%	-	4,403	4,403
N092	CITY OF HARTFORD	1,011,220	0.030377%	-	14,145	14,145
N093	CITY OF LAGRANGE	1,158,982	0.034816%	-	16,212	16,212
N094	CITY OF OWENTON	85,738	0.002576%	-	1,200	1,200
N097	KY VALLEY ED COOPERATIVE	126,818	0.003810%	-	1,774	1,774
N098	PIKE CO LIBRARY DISTRICT	982,418	0.029512%	-	13,742	13,742
N099	CITY OF CLAY CITY	204,983	0.006158%	-	2,867	2,867
N100	CITY OF BURNSIDE	367,358	0.011035%	-	5,138	5,138
N103	HOUSING AUTH OF MOREHEAD	745,287	0.022388%	-	10,425	10,425
N104	CITY OF JAMESTOWN	1,234,122	0.037073%	-	17,263	17,263
N106	W SHELBY WATER DISTRICT	282,398	0.008483%	-	3,950	3,950
N107	SIMPSON CO CONSER DIST	31,200	0.000937%	-	436	436
N110	LOGAN/TODD REG. WATER COM	925,252	0.027794%	-	12,942	12,942
N111	BARKLEY LAKE WATER DIST	890,008	0.026736%	-	12,450	12,450
N112	TRIMBLE CO WATER DIST	255,422	0.007673%	-	3,573	3,573
N113	UNION CO LIBRARY BD	297,586	0.008939%	-	4,162	4,162
N114	BOWLING GRN MUNICIPAL UTI	16,731,177	0.502601%	-	234,036	234,036
N115	WASHINGTON CO CONSER DIST	48,760	0.001465%	-	682	682
N116	MONTICELLO UTILITY COMM	1,249,870	0.037546%	-	17,483	17,483
N117	CITY OF DIXON	67,378	0.002024%	-	942	942
N118	CITY OF WILLIAMSBURG	2,481,087	0.074531%	-	34,705	34,705
N119	WOLFE CO CONSER DISTRICT	48,162	0.001447%	-	674	674
N120	WOODFORD CO PLAN ZONING	214,426	0.006441%	-	2,999	2,999
N959	N KY CONV & VISITORS BUR	1,102,970	0.033133%	-	15,428	15,428
P001	HOUSING AUTH OF COLUMBIA	111,851	0.003360%	-	1,565	1,565
P005	GLASGOW ELECTRIC PLANT BD	4,391,275	0.131913%	-	61,425	61,425
P006	BATH COUNTY E.M.S.	471,846	0.014174%	-	6,600	6,600
P007	CITY OF PINEVILLE	373,057	0.011207%	-	5,219	5,219
P008	BOONE CO PLANNING COMM	1,184,076	0.035569%	-	16,563	16,563
P009	HOUSING AUTHORITY PARIS	205,195	0.006164%	-	2,870	2,870
P010	REGIONAL PUBLIC SAFETY	841,178	0.025269%	-	11,767	11,767
P011	CITY OF JUNCTION CITY	102,542	0.003080%	-	1,434	1,434
P013	CITY OF JACKSON	1,509,672	0.045350%	-	21,117	21,117
P014	BRECKINRIDGE CO PUBLIC LI	371,392	0.011157%	-	5,195	5,195
P015	CITY OF LEBANON JUNCTION	311,585	0.009360%	-	4,358	4,358
P017	PRINCETON WATER/WASTEWATE	809,206	0.024308%	-	11,319	11,319

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				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
P018	MURRAY/CALLOWAY TRANS AUT	997,171	0.029955%	-	13,949	13,949
P022	RATTLESNAKE RIDGE WATER	716,525	0.021524%	-	10,023	10,023
P023	LIBERTY TOURISM	87,632	0.002632%	-	1,226	1,226
P025	CLARK CO CONSVATION DIST	36,771	0.001105%	-	515	515
P033	ESTILL COUNTY EMS	81	0.000002%	-	1	1
P035	FLEMING CO DISPATCH	233,595	0.007017%	-	3,267	3,267
P037	COMMUNITY ACTION KENTUCKY	308,364	0.009263%	-	4,313	4,313
P038	HICKMAN ELECTRIC SYSTEM	460,484	0.013833%	-	6,441	6,441
P041	CITY OF DRY RIDGE	403,847	0.012131%	-	5,649	5,649
P043	CITY OF CLARKSON	189,962	0.005706%	-	2,657	2,657
P045	GREENUP CO ENVIR COMM	246,034	0.007391%	-	3,442	3,442
P047	CITY OF WEST POINT	29,822	0.000896%	-	417	417
P048	HARLAN COUNTY C A A	1,972,795	0.059262%	-	27,595	27,595
P049	HOUSING AUTHORITY OF CYNT	489,308	0.014699%	-	6,845	6,845
P050	HART CO SOLID WASTE SVC	1,017,945	0.030579%	-	14,239	14,239
P051	HENDERSON MUN POWER&LIGHT	5,190,344	0.155917%	-	72,603	72,603
P052	LITTLE KY RV WS CONV DIST	75,027	0.002254%	-	1,050	1,050
P054	HOUSING AUTH DAWSON SPG	360,311	0.010824%	-	5,040	5,040
P057	VALLEY VIEW FERRY AUTHORI	231,806	0.006963%	-	3,242	3,242
P061	BARBOURVILLE UTILITY COMM	3,007,883	0.090356%	-	42,074	42,074
P063	LAUREL CO WATER DIST #2	1,067,680	0.032073%	-	14,935	14,935
P066	HYDEN LESLIE COUNTY WATER DISTRICT	649,954	0.019524%	-	9,091	9,091
P068	LEWIS CO PUBLIC LIBRARY	153,040	0.004597%	-	2,141	2,141
P069	LINCOLN CO CLERK	411,823	0.012371%	-	5,761	5,761
P071	LOGAN CO CONS DISTRICT	113,890	0.003421%	-	1,593	1,593
P072	LYON CO WATER DISTRICT	220,794	0.006633%	-	3,089	3,089
P075	MCLEAN CO REG WATER COMM	258,963	0.007779%	-	3,622	3,622
P076	MADISON CO PUBLIC LIBRARY	1,508,915	0.045327%	-	21,107	21,107
P077	SALYERS/MAG CO JOINT HOUS	88,229	0.002650%	-	1,234	1,234
P078	MARION CO CONSERVAT DIST	39,672	0.001192%	-	555	555
P079	CITY OF CALVERT CITY	1,497,654	0.044989%	-	20,949	20,949
P081	MASON COUNTY LIBRARY	185,039	0.005559%	-	2,589	2,589
P084	ANDERSON-DEAN COMM PARK	115,782	0.003478%	-	1,620	1,620
P087	MONTGOMERY CTY WATER DIST	102,564	0.003081%	-	1,435	1,435
P088	MORGAN CO WATER DIST	345,021	0.010364%	-	4,826	4,826
P089	MUHLNBERG WATER DIST #3	332,388	0.009985%	-	4,650	4,650
P090	NORTH NELSON WATER DIST	313,312	0.009412%	-	4,383	4,383
P092	OHIO CO REG WASTEWATER D	317,059	0.009524%	-	4,435	4,435
P097	KY RIVER AREA DEV DIST	2,135,967	0.064164%	-	29,878	29,878
P100	LAKE CUMBERLAND CAA, INC	4,562,566	0.137058%	-	63,821	63,821
P103	MOREHEAD TOURISM COMMISSI	236,111	0.007093%	-	3,303	3,303
P104	RUSSELL CO TOURIST COMM	81,912	0.002461%	-	1,146	1,146
P105	GEORGETOWN/SCOTT TOURISM	198,194	0.005954%	-	2,772	2,772
P106	MULTI PURPOSE COMM ACTION	469,941	0.014117%	-	6,574	6,574
P107	SIMPSON CO LIBRARY DIST	273,962	0.008230%	-	3,832	3,832
P110	TODD COUNTY CONSERVATION DISTRICT	-	0.000000%	-	-	-
P111	JOHN L STREET LIBRARY	207,766	0.006241%	-	2,906	2,906
P113	STURGIS HOUSING AUTHORITY	79,039	0.002374%	-	1,105	1,105
P115	HOUSING AUTH SPRINGFIELD	116,333	0.003495%	-	1,627	1,627
P116	CITY OF MONTICELLO	285,309	0.008571%	-	3,991	3,991
P117	CITY OF CLAY	347,682	0.010444%	-	4,863	4,863
P120	WOODFORD CO CONSERV DIST	78,427	0.002356%	-	1,097	1,097
P959	CITY OF CRESTVIEW HILLS	317,555	0.009539%	-	4,442	4,442
R003	SOUTH ANDERSON WATER DIST	839,955	0.025232%	-	11,749	11,749
R005	BARREN CO SOIL CONS DIS	28,502	0.000856%	-	399	399
R008	BOONE CO LIBRARY DIST	4,211,036	0.126499%	-	58,904	58,904

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				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
R010	ASHLAND BD OF ED	6,299,901	0.189248%	-	88,123	88,123
R011	DANVILLE BOYLE PLANNING	93,543	0.002810%	-	1,308	1,308
R013	BREATHITT COUNTY WATER DISTRICT	271,339	0.008151%	-	3,796	3,796
R015	CITY OF SHEPHERDSVILLE	2,268,789	0.068154%	-	31,736	31,736
R017	CITY OF PRINCETON	708,031	0.021269%	-	9,904	9,904
R018	MURRAY ELECTRIC SYSTEM	3,120,945	0.093752%	-	43,656	43,656
R019	FORT THOMAS BOARD OF ED	3,532,241	0.106108%	-	49,409	49,409
R021	CARROLLTON/CARR CO REC TR	62,743	0.001885%	-	878	878
R024	CHRISTIAN CO WATER DIST	763,033	0.022921%	-	10,673	10,673
R030	DAVIESS CO AIRPORT BD	325,731	0.009785%	-	4,556	4,556
R033	CITY OF RAVENNA	62,455	0.001876%	-	874	874
R034	LEXINGTON PUBLIC LIBRARY	7,534,306	0.226329%	-	105,390	105,390
R036	CITY OF PRESTONSBURG	3,482,272	0.104607%	-	48,710	48,710
R037	PAUL SAWYIER LIBRARY	1,195,133	0.035902%	-	16,718	16,718
R038	CITY OF FULTON	1,400,932	0.042084%	-	19,596	19,596
R041	CITY OF CRITTENDEN	115,355	0.003465%	-	1,613	1,613
R042	MAYFIELD ELEC & WATER SYS	4,758,333	0.142939%	-	66,560	66,560
R045	CITY OF RUSSELL	1,093,007	0.032834%	-	15,289	15,289
R047	LINCOLN TRAIL AREA DEV DI	2,333,792	0.070107%	-	32,645	32,645
R048	HARLAN CO CONSERV DIST	63,809	0.001917%	-	893	893
R050	HART CO AMB SERVICE	1,072,385	0.032214%	-	15,000	15,000
R051	HENDERSON MUN W & S DEPT	4,849,993	0.145693%	-	67,842	67,842
R052	CITY OF CAMPBELLSBURG	131,880	0.003962%	-	1,845	1,845
R054	SOUTH HOPKINS WATER DIST	360,779	0.010838%	-	5,047	5,047
R057	CITY OF WILMORE	1,076,417	0.032335%	-	15,057	15,057
R058	HOUSING AUTH OF PAINTSVLE	609,821	0.018319%	-	8,530	8,530
R061	KY COMM ECONOMIC OPPORT	10,223,938	0.307125%	-	143,013	143,013
R063	WOODCREEK WATER DISTRICT	2,356,741	0.070796%	-	32,966	32,966
R071	LOGAN CO PUBLIC LIBRARY	566,143	0.017007%	-	7,919	7,919
R072	LYON CO HOUSING AUTHORITY	248,524	0.007466%	-	3,477	3,477
R073	MCCRACKEN CO BD OF ED	11,171,854	0.335600%	-	156,272	156,272
R076	RICHMOND UTILITIES	4,136,302	0.124254%	-	57,859	57,859
R078	CITY OF LORETTO	25,440	0.000764%	-	356	356
R079	MARSHALL CO PUB LIBRARY	971,573	0.029186%	-	13,590	13,590
R088	CITY OF WEST LIBERTY	1,718,637	0.051627%	-	24,040	24,040
R089	CENTRAL CITY MUN WTR&SEWR	1,228,102	0.036892%	-	17,179	17,179
R090	NELSON CO PUBLIC LIBRARY	1,051,336	0.031582%	-	14,706	14,706
R093	TRI CO COMM ACTION AGENCY	298,911	0.008979%	-	4,181	4,181
R097	PERRY COUNTY PUBLIC LIB	652,323	0.019596%	-	9,125	9,125
R103	ROWAN CO PUBLIC LIBRARY	564,847	0.016968%	-	7,901	7,901
R104	CITY OF RUSSELL SPRINGS	1,138,577	0.034203%	-	15,927	15,927
R105	CITY OF STAMPING GROUND	33,928	0.001019%	-	474	474
R106	SHELBY CO PARK RECREATION	524,741	0.015763%	-	7,340	7,340
R109	TAYLOR CO PUBLIC LIBRARY	396,326	0.011906%	-	5,544	5,544
R114	BOWLING GREEN PUBLIC SCHO	8,870,335	0.266463%	-	124,078	124,078
R115	S W E D A	83,800	0.002517%	-	1,172	1,172
R116	WAYNE CO CONSERV DIST	72,771	0.002186%	-	1,018	1,018
R117	WEBSTER COUNTY WATER DIST	412,188	0.012382%	-	5,766	5,766
R118	WILLIAMSBURG IND BD OF ED	1,471,302	0.044198%	-	20,581	20,581
R120	CITY OF MIDWAY	358,889	0.010781%	-	5,020	5,020
R959	N KY LEGAL AID SOCIETY	3,117,983	0.093663%	-	43,614	43,614
T036	FLOYD COUNTY CONSV DIST	90,882	0.002730%	-	1,271	1,271
V001	ADAIR COUNTY FISCAL COURT	2,462,798	0.073982%	-	34,450	34,450
V002	ALLEN COUNTY FISCAL COURT	2,884,004	0.086635%	-	40,342	40,342
V003	ANDERSON CO FISCAL COURT	3,707,453	0.111371%	-	51,860	51,860

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				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
V004	BALLARD COUNTY FISCAL CT	2,876,310	0.086404%	-	40,234	40,234
V005	BARREN CO FISCAL CT	3,065,908	0.092099%	-	42,886	42,886
V006	BATH CO FISCAL COURT	1,621,107	0.048698%	-	22,676	22,676
V007	BELL CO FISCAL CT	3,068,678	0.092182%	-	42,925	42,925
V008	BOONE CO FISCAL CT	14,689,101	0.441257%	-	205,471	205,471
V009	BOURBON CO FISCAL COURT	2,797,775	0.084045%	-	39,136	39,136
V010	BOYD COUNTY FISCAL COURT	10,365,894	0.311389%	-	144,998	144,998
V011	BOYLE COUNTY FISCAL COURT	5,048,029	0.151642%	-	70,612	70,612
V012	BRACKEN CO FISCAL COURT	1,789,275	0.053749%	-	25,028	25,028
V013	BREATHITT CO FISCAL COURT	1,592,385	0.047835%	-	22,274	22,274
V014	BRECKINRIDGE CO FISCAL CT	3,441,673	0.103387%	-	48,142	48,142
V016	BUTLER COUNTY FISCAL CT	2,575,114	0.077356%	-	36,021	36,021
V017	CALDWELL CO FISCAL COURT	1,647,139	0.049480%	-	23,040	23,040
V018	CALLOWAY CO FISCAL COURT	5,085,127	0.152756%	-	71,131	71,131
V019	CAMPBELL CO FISCAL CT	11,535,837	0.346534%	-	161,364	161,364
V020	CARLISLE CO FISCAL COURT	1,339,021	0.040224%	-	18,730	18,730
V021	CARROLL CO FISCAL CT	4,067,377	0.122183%	-	56,895	56,895
V022	CARTER CO FISCAL CT	4,055,134	0.121815%	-	56,723	56,723
V023	CASEY CO FISCAL COURT	2,644,072	0.079427%	-	36,985	36,985
V024	CHRISTIAN CO FISCAL COURT	4,083,419	0.122665%	-	57,119	57,119
V025	CLARK COUNTY FISCAL COURT	4,106,665	0.123363%	-	57,444	57,444
V026	CLAY COUNTY FISCAL CT	3,337,864	0.100269%	-	46,690	46,690
V027	CLINTON CO FISCAL COURT	2,301,684	0.069142%	-	32,196	32,196
V028	CRITTENDEN CO FIS CT	3,026,987	0.090930%	-	42,342	42,342
V030	DAVIESS CO FISCAL COURT	7,367,735	0.221325%	-	103,060	103,060
V031	EDMONSON CO FISCAL CRT	2,056,026	0.061763%	-	28,760	28,760
V032	ELLIOTT CO FISCAL CT	1,191,929	0.035805%	-	16,673	16,673
V033	ESTILL CO FISCAL COURT	2,221,818	0.066743%	-	31,079	31,079
V035	FLEMING CO FISCAL COURT	1,417,444	0.042580%	-	19,827	19,827
V036	FLOYD CO FISCAL COURT	4,478,740	0.134540%	-	62,649	62,649
V037	FRANKLIN CO FISCAL COURT	6,380,861	0.191680%	-	89,256	89,256
V038	FULTON COUNTY FIS CT	3,626,580	0.108942%	-	50,729	50,729
V039	GALLATIN CO FISCAL COURT	2,716,212	0.081594%	-	37,994	37,994
V040	GARRARD CO FISCAL COURT	2,564,440	0.077035%	-	35,871	35,871
V041	GRANT COUNTY FISCAL COURT	3,974,879	0.119404%	-	55,600	55,600
V042	GRAVES COUNTY FISCAL CT	4,758,857	0.142955%	-	66,567	66,567
V043	GRAYSON CO FISCAL COURT	7,493,901	0.225115%	-	104,825	104,825
V044	GREEN COUNTY FISCAL COURT	1,037,756	0.031174%	-	14,516	14,516
V045	GREENUP CO FISCAL CT	8,151,563	0.244871%	-	114,024	114,024
V046	HANCOCK CO FISCAL COURT	2,768,078	0.083152%	-	38,720	38,720
V047	HARDIN CO FISCAL COURT	5,517,994	0.165759%	-	77,186	77,186
V048	HARLAN CO FIS CT	4,270,320	0.128279%	-	59,733	59,733
V049	HARRISON CO FISCAL COURT	1,720,474	0.051683%	-	24,066	24,066
V050	HART COUNTY FISCAL COURT	3,618,433	0.108697%	-	50,615	50,615
V051	HENDERSON CO FISCAL COURT	7,660,245	0.230112%	-	107,152	107,152
V052	HENRY CO FISCAL COURT	1,459,975	0.043857%	-	20,422	20,422
V053	HICKMAN CO FISCAL COURT	1,332,424	0.040026%	-	18,638	18,638
V054	HOPKINS CO FISCAL COURT	6,077,666	0.182572%	-	85,015	85,015
V055	JACKSON CO FISCAL COURT	3,105,895	0.093300%	-	43,445	43,445
V057	JESSAMINE CO FISCAL COURT	8,381,931	0.251791%	-	117,246	117,246
V060	KNOTT CO FISCAL CT	2,581,864	0.077559%	-	36,115	36,115
V061	KNOX CO FISCAL CT	4,425,796	0.132950%	-	61,908	61,908
V062	LARUE CO FISCAL COURT	2,830,422	0.085025%	-	39,592	39,592
V063	LAUREL COUNTY FISCAL COUR	8,691,226	0.261082%	-	121,573	121,573

County Employees Retirement System  
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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
V064	LAWRENCE CO FISCAL CT	2,655,808	0.079780%	-	37,150	37,150
V065	LEE COUNTY FISCAL COURT	2,194,179	0.065913%	-	30,692	30,692
V066	LESLIE CO FISCAL COURT	3,883,710	0.116666%	-	54,326	54,326
V067	LETCHER CO FISCAL COURT	2,806,293	0.084300%	-	39,254	39,254
V068	LEWIS COUNTY FISCAL COURT	1,696,588	0.050965%	-	23,732	23,732
V069	LINCOLN CO FISCAL COURT	2,040,744	0.061303%	-	28,546	28,546
V070	LIVINGSTON CO FISCAL CT	2,341,651	0.070343%	-	32,755	32,755
V071	LOGAN COUNTY FISCAL COURT	5,982,684	0.179718%	-	83,686	83,686
V072	LYON COUNTY FISCAL COURT	995,198	0.029896%	-	13,921	13,921
V073	MCCRACKEN CO FISCAL COURT	4,521,607	0.135828%	-	63,248	63,248
V074	MCCREARY CO FISCAL CT	3,612,038	0.108505%	-	50,525	50,525
V075	MCLEAN COUNTY FISCAL CT	2,737,773	0.082242%	-	38,296	38,296
V076	MADISON CO FISCAL COURT	6,292,737	0.189032%	-	88,023	88,023
V077	MAGOFFIN CO FISCAL COURT	1,646,346	0.049456%	-	23,029	23,029
V078	MARION CO FISCAL COURT	6,457,221	0.193973%	-	90,324	90,324
V079	MARSHALL CO FISCAL COURT	4,637,463	0.139308%	-	64,869	64,869
V080	MARTIN CO FISCAL COURT	2,047,980	0.061521%	-	28,647	28,647
V081	MASON CO FIS CT	4,193,089	0.125959%	-	58,653	58,653
V082	MEADE COUNTY FISCAL COURT	7,093,580	0.213090%	-	99,225	99,225
V083	MENIFEE CO FISCAL COURT	1,141,449	0.034289%	-	15,967	15,967
V084	MERCER COUNTY FISCAL COUR	2,343,723	0.070405%	-	32,784	32,784
V085	METCALFE CO FISCAL COURT	1,560,366	0.046873%	-	21,826	21,826
V086	MONROE CO FISCAL COURT	1,676,487	0.050361%	-	23,451	23,451
V087	MONTGOMERY CO FISCAL CT	4,025,170	0.120915%	-	56,304	56,304
V088	MORGAN CO FISCAL CT	1,613,428	0.048467%	-	22,569	22,569
V089	MUHLNBERG CO FISCAL CT	5,739,178	0.172404%	-	80,280	80,280
V090	NELSON CO FISCAL CT	9,345,402	0.280734%	-	130,724	130,724
V091	NICHOLAS CO FISCAL COURT	1,675,563	0.050334%	-	23,438	23,438
V092	OHIO COUNTY FISCAL CRT	4,158,123	0.124909%	-	58,164	58,164
V093	OLDHAM CO FISCAL COURT	6,083,231	0.182739%	-	85,092	85,092
V094	OWEN COUNTY FISCAL COURT	2,522,503	0.075775%	-	35,285	35,285
V095	OWSLEY CO FISCAL COURT	980,038	0.029440%	-	13,709	13,709
V096	PENDLETON CO FISCAL COURT	1,883,682	0.056585%	-	26,349	26,349
V097	PERRY COUNTY FISCAL COURT	5,459,096	0.163990%	-	76,362	76,362
V098	PIKE COUNTY FISCAL COURT	10,818,775	0.324993%	-	151,333	151,333
V099	POWELL CO FISCAL CT	4,432,163	0.133141%	-	61,997	61,997
V100	PULASKI CO FISCAL CT	7,003,363	0.210379%	-	97,963	97,963
V101	ROBERTSON CO FISCAL CT	564,569	0.016960%	-	7,897	7,897
V102	ROCKCASTLE CO FISCAL CT	3,045,779	0.091494%	-	42,604	42,604
V103	ROWAN CO FISCAL COURT	5,843,442	0.175536%	-	81,738	81,738
V104	RUSSELL CO FISCAL COURT	3,071,802	0.092276%	-	42,968	42,968
V105	SCOTT CO FISCAL CT	5,471,410	0.164360%	-	76,534	76,534
V106	SHELBY CO FISCAL COURT	4,430,549	0.133093%	-	61,975	61,975
V107	SIMPSON CO FISCAL COURT	3,721,682	0.111798%	-	52,059	52,059
V108	SPENCER CO TREASURER	1,790,410	0.053783%	-	25,044	25,044
V109	TAYLOR COUNTY FISCAL COUR	3,828,129	0.114996%	-	53,548	53,548
V110	TODD COUNTY FISCAL COURT	2,458,587	0.073855%	-	34,391	34,391
V111	TRIGG COUNTY FISCAL COURT	2,778,202	0.083457%	-	38,862	38,862
V112	TRIMBLE CO FISCAL COURT	1,833,985	0.055092%	-	25,654	25,654
V113	UNION COUNTY FISCAL COURT	4,138,436	0.124318%	-	57,889	57,889
V114	WARREN COUNTY FISCAL COUR	12,359,101	0.371265%	-	172,880	172,880
V115	WASHINGTON CO FIS COURT	2,077,651	0.062412%	-	29,062	29,062
V116	WAYNE COUNTY FISCAL COURT	4,653,640	0.139794%	-	65,095	65,095
V117	WEBSTER CO FISCAL COURT	2,869,255	0.086192%	-	40,135	40,135
V119	CITY OF HIGHLAND HEIGHTS	688,907	0.020695%	-	9,637	9,637

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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
V120	WOODFORD CO FISCAL COURT	4,216,412	0.126660%	-	58,979	58,979
V122	FAMILY HEALTH CENTER	20,849,304	0.626308%	-	291,640	291,640
V125	LOUISVILLE MEM COMM	19,200	0.000577%	-	269	269
V126	LOU & JEFF CO RIVERPORT	215,308	0.006468%	-	3,012	3,012
V127	LOU LABOR MANAGER COM	80,449	0.002417%	-	1,125	1,125
V129	T A R C	36,858,207	1.107212%	-	515,573	515,573
V130	ANCHORAGE BD OF EDUCATION	927,673	0.027867%	-	12,976	12,976
V136	MOUNTAIN ARTS CENTER	-	0.000000%	-	-	-
V137	FRANKLIN CO CONS DIST	36,544	0.001098%	-	511	511
V145	CITY OF WURLAND	45,031	0.001353%	-	630	630
V147	HARDIN CO WATER DIST #2	5,481,626	0.164667%	-	76,677	76,677
V151	HOUSING AUTH OF HENDERSON	1,166,488	0.035041%	-	16,317	16,317
V156	JEFF CO BD OF ED	225,188,156	6.764599%	-	3,149,940	3,149,940
V158	BIG SANDY AREA COMM PRO	2,488,972	0.074768%	-	34,816	34,816
V159	CITY OF ERLANGER	2,144,039	0.064406%	-	29,991	29,991
V163	EAST BERNSTADT BD OF ED	526,166	0.015806%	-	7,360	7,360
V171	CITY OF ADAIRVILLE	260,253	0.007818%	-	3,640	3,640
V176	MADISON CO CONSERVAT DIST	40,800	0.001226%	-	571	571
V179	MARSHALL CO SEN CITIZENS	-	0.000000%	-	-	-
V189	CITY OF CENTRAL CITY	1,327,352	0.039873%	-	18,567	18,567
V196	CITY OF BUTLER	40,307	0.001211%	-	564	564
V197	CITY OF HAZARD	4,500,588	0.135197%	-	62,954	62,954
V198	MOUNTAIN WATER DISTRICT	3,131,897	0.094081%	-	43,809	43,809
V200	PULASKI COUNTY LIBRARY	224,519	0.006745%	-	3,141	3,141
V205	BARREN/METCALFE CO AMB SR	174,038	0.005228%	-	2,434	2,434
V206	SHELBYVLE MUN WATER&SEWER	1,950,337	0.058588%	-	27,281	27,281
V207	BELL CO PUBLIC LIBRARY	298,513	0.008967%	-	4,175	4,175
V208	CITY OF WALTON	606,756	0.018227%	-	8,487	8,487
V218	MURRAY TOURISM COMMISSION	109,335	0.003284%	-	1,529	1,529
V219	BELLEVUE BD OF EDUCATION	1,225,193	0.036805%	-	17,138	17,138
V224	PENNYROYAL AREA MUSEUM	121,365	0.003646%	-	1,698	1,698
V230	OWENSBORO RIVERPORT AUTH	3,564,941	0.107090%	-	49,866	49,866
V236	BIG SANDY AREA DEV DIST	3,216,619	0.096626%	-	44,994	44,994
V237	BLUE GRASS COMM ACTION	7,023,171	0.210974%	-	98,240	98,240
V247	HARDIN CO WATER DIST #1	5,035,216	0.151257%	-	70,433	70,433
V251	HENDERSON CO RIVER AUTH	970,734	0.029161%	-	13,579	13,579
V259	KENTON CO PUBLIC LIBRARY	5,466,878	0.164224%	-	76,471	76,471
V263	LAUREL CO BD OF EDUCATION	13,237,032	0.397637%	-	185,160	185,160
V271	RUSSELLVILLE ELEC PL BD	1,607,756	0.048297%	-	22,489	22,489
V281	HOUSING AUTH OF MAYSVILLE	547,595	0.016450%	-	7,660	7,660
V298	CITY OF PIKEVILLE	4,774,612	0.143428%	-	66,787	66,787
V300	HOUSING AUTH OF SOMERSET	522,386	0.015692%	-	7,307	7,307
V305	CITY OF CAVE CITY	833,519	0.025039%	-	11,659	11,659
V306	HOUSING AUTH OF SHELBYVLE	119,979	0.003604%	-	1,678	1,678
V308	NORTHERN KY AREA DEV.DIST	3,949,803	0.118651%	-	55,250	55,250
V319	CAMPBELL CO BD OF ED	10,925,712	0.328206%	-	152,829	152,829
V324	CHRISTIAN CO CONS DIST	54,492	0.001637%	-	762	762
V330	CITY OF OWENSBORO	14,732,910	0.442573%	-	206,084	206,084
V336	SANDY VALLEY TRANS SER IN	2,141,868	0.064341%	-	29,960	29,960
V337	FRANKFORT ELEC WATER BD	16,280,493	0.489062%	-	227,732	227,732
V347	CITY OF RADCLIFF	2,714,460	0.081542%	-	37,970	37,970
V359	CITY OF ELSMERE	810,434	0.024345%	-	11,336	11,336
V363	LONDON LAUREL CO COMM CTR	857,738	0.025766%	-	11,998	11,998
V373	PADUCAH MCCRACKEN CO TOUR	516,270	0.015509%	-	7,222	7,222
V376	CITY OF BERA	5,022,391	0.150871%	-	70,253	70,253

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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
V398	CITY OF ELKHORN CITY	175,169	0.005262%	-	2,450	2,450
V400	PULASKI CO SOIL CONS DIST	67,153	0.002017%	-	939	939
V405	MARY W WELDON MEM PUB LIB	296,586	0.008909%	-	4,148	4,148
V407	BELL/WHITLEY COMM ACTION	3,440,565	0.103354%	-	48,127	48,127
V408	UNION EMERGENCY SERVICES	96,283	0.002892%	-	1,347	1,347
V419	DAYTON CITY SCHOOLS	1,766,306	0.053059%	-	24,707	24,707
V424	PENNYRILE ALLIED COMM SER	5,707,058	0.171439%	-	79,831	79,831
V430	OWENSBORO MUN UTILITIES	15,354,178	0.461236%	-	214,775	214,775
V436	APPALACHIAN RES & DEFENSE	4,084,415	0.122695%	-	57,133	57,133
V437	FKT/FKLN CO TOUR&CONV COM	114,158	0.003429%	-	1,597	1,597
V447	CITY OF ELIZABETHTOWN	11,475,331	0.344716%	-	160,517	160,517
V459	LUDLOW BD OF EDUCATION	821,179	0.024668%	-	11,487	11,487
V463	LONDON LAUREL TOURIST COM	137,433	0.004128%	-	1,922	1,922
V473	PADUCAH POWER SYSTEM	7,606,020	0.228483%	-	106,393	106,393
V476	KY RIVER FOOTHILLS DEV CO	5,688,505	0.170881%	-	79,571	79,571
V500	WEST PULASKI WATER DISTR	751,585	0.022577%	-	10,513	10,513
V505	CITY OF PARK CITY	47,520	0.001427%	-	664	664
V507	BELL CO SOLID WASTE OFFIC	207,191	0.006224%	-	2,898	2,898
V508	CITY OF UNION	247,981	0.007449%	-	3,469	3,469
V524	HOPKINSVL WATER ENV ATH	5,813,246	0.174629%	-	81,316	81,316
V530	AUDUBON AREA COMM SER INC	19,335,342	0.580829%	-	270,463	270,463
V537	CAPITAL COMMUNITY E I D A	21,678	0.000651%	-	303	303
V547	ELIZABETHTOWN TOUR/CON BU	250,268	0.007518%	-	3,501	3,501
V559	BEECHWOOD BOARD OF EDUC	1,417,839	0.042592%	-	19,833	19,833
V563	LONDON-LAUREL CO IDA	146,500	0.004401%	-	2,049	2,049
V576	SOUTHERN MADISON WATER DT	324,325	0.009743%	-	4,537	4,537
V607	PINEVILLE UTILITY COMM	1,254,554	0.037687%	-	17,549	17,549
V608	WALTON FIRE DIST/EMS	110,695	0.003325%	-	1,548	1,548
V619	SOUTHGATE BD OF ED	330,229	0.009920%	-	4,619	4,619
V624	HOPKINSVL ELECTRIC SYSTEM	4,654,960	0.139834%	-	65,114	65,114
V630	CITY OF WHITESVILLE	327,854	0.009849%	-	4,586	4,586
V637	FARMDALE WATER DISTRICT	166,409	0.004999%	-	2,328	2,328
V647	CITY OF VINE GROVE	1,026,050	0.030822%	-	14,352	14,352
V659	KENTON CO BD OF ED	20,849,228	0.626306%	-	291,639	291,639
V663	LAUREL CO CONSERV DIST	66,563	0.002000%	-	931	931
V673	PADUCAH-MCCRACKEN CO JOIN	1,981,861	0.059535%	-	27,722	27,722
V676	MADISON CO UTILITIES DIST	897,673	0.026966%	-	12,557	12,557
V707	BELL CO CONSERVATION DIST	27,252	0.000819%	-	381	381
V708	HEBRON FIRE PROTECTION DI	76,163	0.002288%	-	1,065	1,065
V719	SILVER GROVE BD OF ED	-	0.000000%	-	-	-
V724	PENNYRILE AREA DEVP DIST	2,431,126	0.073030%	-	34,006	34,006
V730	GREEN RIV AREA DEL DIST	3,449,008	0.103607%	-	48,245	48,245
V737	KY ASSOC OF CO (KACO)	4,142,058	0.124426%	-	57,939	57,939
V756	JEFF CO MED CENTER LAUNDR	2,371,837	0.071249%	-	33,177	33,177
V759	ERLANGER/ELSMERE BD OF ED	4,263,035	0.128061%	-	59,632	59,632
V773	MCCRACKEN CO PUB LIBRARY	1,249,094	0.037522%	-	17,472	17,472
V808	POINT PLEASANT FIRE DIST	-	0.000000%	-	-	-
V819	NEWPORT BD OF ED	4,029,958	0.121059%	-	56,371	56,371
V830	REGIONAL WTR RESOURCE AGY	7,295,851	0.219166%	-	102,055	102,055
V856	KYIANA REG PLANNING DEV	4,504,629	0.135318%	-	63,011	63,011
V859	COVINGTON BD OF ED	10,874,624	0.326671%	-	152,114	152,114
V873	PADUCAH-MCCRACKEN CO RIV	559,735	0.016814%	-	7,829	7,829
V919	CITY OF WILDER	309,267	0.009290%	-	4,326	4,326
V930	OWENSBORO METRO PLAN COMM	884,919	0.026583%	-	12,378	12,378

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Schedule A - Schedule of Employer Allocations - Nonhazardous  
For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
V937	HOUSING AUTH OF FRANKFORT	750,151	0.022534%	-	10,493	10,493
V959	CITY OF COVINGTON	8,813,368	0.264752%	-	123,282	123,282
W001	ADAIR COUNTY ATTORNEY	138,400	0.004158%	-	1,936	1,936
W003	ANDERSON COUNTY ATTORNEY	74,425	0.002236%	-	1,041	1,041
W004	BALLARD COUNTY ATTORNEY	75,951	0.002282%	-	1,063	1,063
W010	BOYD COUNTY ATTORNEY	158,892	0.004773%	-	2,223	2,223
W011	BOYLE COUNTY ATTORNEY	128,476	0.003859%	-	1,797	1,797
W013	BREATHITT CO ATTORNEY	223,387	0.006710%	-	3,125	3,125
W015	BULLITT COUNTY ATTORNEY	438,537	0.013174%	-	6,134	6,134
W016	BUTLER COUNTY ATTORNEY	78,668	0.002363%	-	1,100	1,100
W017	CALDWELL COUNTY ATTORNEY	166,948	0.005015%	-	2,335	2,335
W018	CALLOWAY COUNTY ATTORNEY	254,120	0.007634%	-	3,555	3,555
W019	CAMPBELL COUNTY ATTORNEY	706,665	0.021228%	-	9,885	9,885
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%	-	-	-
W021	CARROLL COUNTY ATTORNEY	38,366	0.001152%	-	536	536
W022	CHILD SUPPORT ENFORCEMENT	138,530	0.004161%	-	1,938	1,938
W024	CHRISTIAN COUNTY ATTORNEY	417,894	0.012553%	-	5,845	5,845
W026	CLAY COUNTY ATTORNEY	160,674	0.004827%	-	2,248	2,248
W027	CLINTON CO ATTORNEY	93,925	0.002821%	-	1,314	1,314
W029	CUMBERLAND CO ATTORNEY	-	0.000000%	-	-	-
W030	DAVISS COUNTY ATTORNEY	463,662	0.013928%	-	6,486	6,486
W031	EDMONSON COUNTY ATTORNEY	95,482	0.002868%	-	1,335	1,335
W032	ELLIOTT COUNTY ATTORNEY	66,423	0.001995%	-	929	929
W033	ESTILL COUNTY ATTORNEY	134,252	0.004033%	-	1,878	1,878
W035	FLEMING COUNTY ATTORNEY	230,481	0.006924%	-	3,224	3,224
W036	FLOYD COUNTY ATTORNEY	182,656	0.005487%	-	2,555	2,555
W039	GALLATIN COUNTY ATTORNEY	20,794	0.000625%	-	291	291
W041	GRANT COUNTY CHILD SUPPOR	98,854	0.002970%	-	1,383	1,383
W043	GRAYSON COUNTY ATTORNEY	73,685	0.002213%	-	1,030	1,030
W044	GREEN COUNTY ATTORNEY	75,353	0.002264%	-	1,054	1,054
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%	-	-	-
W047	HARDIN COUNTY ATTORNEY	586,344	0.017614%	-	8,202	8,202
W048	HARLAN COUNTY ATTORNEY	297,368	0.008933%	-	4,160	4,160
W050	HART COUNTY ATTORNEY	173,950	0.005225%	-	2,433	2,433
W051	HENDERSON CO ATTORNEY	368,252	0.011062%	-	5,151	5,151
W052	HENRY COUNTY ATTORNEY	-	0.000000%	-	-	-
W055	JACKSON COUNTY ATTORNEY	99,199	0.002980%	-	1,388	1,388
W056	JEFFERSON CO ATTORNEY	7,635,411	0.229366%	-	106,804	106,804
W058	JOHNSON CO ATTORNEY	140,220	0.004212%	-	1,961	1,961
W060	KNOTT COUNTY ATTORNEY	109,056	0.003276%	-	1,525	1,525
W061	KNOX COUNTY ATTORNEY	233,544	0.007016%	-	3,267	3,267
W063	LAUREL COUNTY ATTORNEY	491,438	0.014763%	-	6,874	6,874
W064	LAWRENCE COUNTY ATTORNEY	20,967	0.000630%	-	293	293
W066	LESLIE COUNTY ATTORNEY	98,536	0.002960%	-	1,378	1,378
W067	LETCHER COUNTY ATTORNEY	159,993	0.004806%	-	2,238	2,238
W069	LINCOLN COUNTY ATTORNEY	165,296	0.004965%	-	2,312	2,312
W070	LIVINGSTON CO ATTORNEY	101,320	0.003044%	-	1,417	1,417
W071	LOGAN COUNTY ATTORNEY	-	0.000000%	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	47,796	0.001436%	-	669	669
W075	MCLEAN COUNTY ATTORNEY	15,321	0.000460%	-	214	214
W076	MADISON COUNTY ATTORNEY	82,756	0.002486%	-	1,158	1,158
W077	MAGOFFIN CO ATTORNEY	38,220	0.001148%	-	535	535
W078	MARION COUNTY ATTORNEY	80,627	0.002422%	-	1,128	1,128
W079	MARSHALL COUNTY ATTORNEY	36,623	0.001100%	-	512	512
W080	MARTIN COUNTY ATTORNEY	163,743	0.004919%	-	2,291	2,291

County Employees Retirement System  
Schedule A - Schedule of Employer Allocations - Nonhazardous  
For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
				Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
W082	MEADE COUNTY ATTORNEY	75,794	0.002277%	-	1,060	1,060
W083	MENIFEE COUNTY ATTORNEY	43,020	0.001292%	-	602	602
W084	MERCER COUNTY ATTORNEY	135,033	0.004056%	-	1,889	1,889
W085	METCALFE COUNTY ATTORNEY	92,404	0.002776%	-	1,293	1,293
W087	MONTGOMERY CO ATTORNEY	51,635	0.001551%	-	722	722
W090	NELSON COUNTY ATTORNEY	316,565	0.009510%	-	4,428	4,428
W091	NICHOLAS COUNTY ATTORNEY	60,944	0.001831%	-	853	853
W092	OHIO COUNTY ATTORNEY	2,118	0.000064%	-	30	30
W095	OWSLEY COUNTY ATTORNEY	-	0.000000%	-	-	-
W096	PENDLETON COUNTY ATTORNEY	24,507	0.000736%	-	343	343
W097	PERRY COUNTY ATTORNEY	210,032	0.006309%	-	2,938	2,938
W098	PIKE COUNTY ATTORNEY	537,458	0.016145%	-	7,518	7,518
W099	POWELL COUNTY ATTORNEY	134,582	0.004043%	-	1,883	1,883
W103	ROWAN COUNTY ATTORNEY	89,982	0.002703%	-	1,259	1,259
W104	RUSSELL COUNTY ATTORNEY	139,064	0.004177%	-	1,945	1,945
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	-	-	-
W106	SHELBY COUNTY ATTORNEY	-	0.000000%	-	-	-
W107	SIMPSON COUNTY ATTORNEY	71,519	0.002148%	-	1,000	1,000
W109	TAYLOR COUNTY ATTORNEY	197,297	0.005927%	-	2,760	2,760
W110	TODD COUNTY ATTORNEY	-	0.000000%	-	-	-
W113	UNION COUNTY ATTORNEY	7,800	0.000234%	-	109	109
W114	WARREN CO ATTY/CHILD SUPP	656,089	0.019709%	-	9,177	9,177
W115	WASHINGTON CO ATTORNEY	65,462	0.001966%	-	915	915
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%	-	-	-
W119	WOLFE COUNTY ATTORNEY	70,259	0.002111%	-	983	983
W120	WOODFORD COUNTY ATTORNEY	140,603	0.004224%	-	1,967	1,967
X030	OWENSBORO DAVIESS CO TOUR	412,658	0.012396%	-	5,772	5,772
X034	FAYETTE CO ATTORNEY OFF	1,797,880	0.054008%	-	25,149	25,149
X059	KENTON COUNTY ATTORNEY	1,180,954	0.035476%	-	16,519	16,519
X105	GEORGETOWN WATER & SEWER	3,969,236	0.119235%	-	55,522	55,522
X956	LOU FIREFIGHTERS PENS FUN	96,880	0.002910%	-	1,355	1,355
<b>TOTAL</b>		<b>\$ 3,328,920,546</b>	<b>100.000000%</b>	<b>\$ -</b>	<b>\$ 46,564,996</b>	<b>\$ 46,564,996</b>

# County Employees Retirement System

## Schedule B - Schedule of OPEB Amounts by Employer - Nonhazardous

As of for the year ended June 30, 2025

### County Employees Retirement System (Nonhazardous)

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

Participating Employer	Net OPEB Liability and Sensitivity Analysis as of June 30, 2025											Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense (Expense Offset)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense (Expense Offset)	Implicit Liability Year Ending 6/30/2026	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029		
																						(1)	(2)	(3)	(4)	(5)	(6)
10005	\$ 1,619	\$ 2,174	\$ (11,111)	0.3625	17.688	(12,708)	10,778	(1,320)	-\$ (1,320)	2,152	1,177	2,414	2,885	39,923	56,939	31,112	2,272	11,860	2,729	73,973	(8,027)	(20,466)	6,178	5	4,241		
20025	2,400,075	14,401,187	(7,700,685)	(5,446,570)	117,207	(122,528)	(8,547,502)	1,899,893	1,899,893	1,427,410	7,784,356	16,000,833	1,899,893	20,633,656	13,734,238	20,633,656	1,374,238	7,335,374	1,284,502	30,727,770	(9,666,173)	(24,384,384)	67,097	17,737			
35628							732	732	732																		
39511	305,120	1,830,995	(978,920)	(705,060)	1,487,661	(1,071,656)	(1,212,209)	181,544	(1,212,209)	181,544	989,550	203,496	241,516	15,940	1,486,502	2,622,974	174,669	932,481	657,676	4,837,424	(1,495,215)	(1,363,520)	(59,410)	16,800			
39512	150,647	903,911	(483,355)	(348,140)	734,553	(528,849)	(528,849)	89,593	(528,849)	89,593	488,604	100,479	119,252	525,796	1,214,131	1,295,110	86,258	460,426	-	1,841,514	(417,583)	(373,289)	411,410	60,582			
39513	48,335	291,204	(155,641)	(112,138)	286,554	(215,312)	(215,312)	30,164	(215,312)	30,164	157,351	32,369	38,400	159,091	281,133	417,887	27,779	148,277	95,839	889,032	(194,321)	(185,390)	(17,471)	105,755			
39514	39,814	245,087	(126,613)	(91,289)	199,795	(152,882)	(152,882)	17,975	(152,882)	17,975	69,651	14,323	17,020	125,558	213,917	184,623	13,266	65,631	6,343	268,807	(61,953)	(75,232)	2,481	2,825			
39515	33,328	201,181	(107,577)	(77,484)	163,484	(117,702)	(117,702)	(10,183)	(117,702)	(10,183)	108,745	22,163	26,541	4,772	162,421	288,247	39,198	102,473	59,501	469,419	(157,712)	(137,215)	(9,004)	(3,048)			
39516	14,023	84,927	(44,526)	(32,169)	68,274	(49,162)	(49,162)	8,328	(49,162)	8,328	43,414	9,339	11,084	3,662	120,377	8,017	42,795	36,052	107,341	(80,753)	(89,938)	1,977	1,132				
39517	304,211	637,302	(404,782)	(245,455)	517,886	(372,856)	(372,856)	(96,044)	(468,900)	(96,044)	344,482	70,842	84,077	-	499,400	931,110	60,815	324,615	275,712	1,574,732	(559,314)	(482,456)	(27,555)	(5,508)			
39518	70,860	428,185	(227,236)	(164,726)	345,511	(244,756)	(244,756)	15,476	(244,756)	15,476	229,849	47,262	56,698	39,861	451,576	609,251	40,571	216,571	142,680	929,315	(154,848)	(140,731)	(17,109)	(4,748)			
39519	39,512	237,205	(126,839)	(91,359)	193,718	(138,777)	(138,777)	(16,316)	(155,093)	(16,316)	128,117	26,887	31,251	17,879	200,756	319,861	27,635	120,622	46,230	529,548	(201,716)	(145,701)	10,441	6,181			
39520	14,487	89,028	(43,724)	(31,369)	66,764	(47,347)	(47,347)	15,015	(47,347)	15,015	43,744	8,996	10,676	36,063	99,479	115,951	7,723	41,221	1,034	145,929	(40,688)	(38,834)	9,731	5,351			
39521	7,484	46,460	(23,621)	(17,384)	36,500	(26,322)	(26,322)	3,421	(26,322)	3,421	33,923	7,277	8,458	10,707	29,181	40,848	3,847	18,919	1,083	244,848	(73,076)	(84,488)	1,944	1,220			
39542	21,847	148,983	(75,612)	(57,342)	120,986	(87,105)	(87,105)	(14,240)	(111,345)	(14,240)	80,476	15,555	19,642	19,867	136,655	213,316	14,707	75,835	68,451	371,809	(146,388)	(120,850)	181	(3,099)			
39545	43,448	280,700	(139,469)	(102,486)	213,898	(152,527)	(152,527)	(4,280)	(156,752)	(4,280)	140,917	28,979	34,298	51,840	405,849	379,821	28,977	127,796	39,345	586,248	(136,789)	(124,660)	6,053	3,869			
39546	21,585	129,514	(68,822)	(50,829)	105,212	(75,723)	(75,723)	3,895	(79,578)	3,895	70,007	15,977	17,495	20,517	132,407	185,355	12,407	65,989	12,994	276,887	(88,671)	(71,177)	1,144	2,224			
39548	43,909	293,666	(140,682)	(100,473)	214,098	(154,142)	(154,142)	278	(163,864)	278	142,412	29,286	34,758	36,878	243,334	377,487	25,541	134,399	60,853	597,580	(187,851)	(164,070)	(6,295)	3,881			
39549	15,334	96,610	(45,992)	(33,127)	69,994	(50,222)	(50,222)	7,894	(52,418)	7,894	231,180	47,541	56,429	100,851	445,965	612,293	40,842	217,948	49,837	921,880	(271,717)	(235,251)	14,469	11,414			
39547	52,204	313,240	(157,497)	(120,643)	254,546	(183,362)	(183,362)	(1,909)	(185,171)	(1,909)	169,316	34,819	41,324	37,199	282,658	448,802	29,891	159,551	15,482	658,126	(220,137)	(185,942)	17,681	12,930			
39548	18,692	112,157	(59,973)	(43,187)	91,141	(65,618)	(65,618)	(7,095)	(72,713)	(7,095)	66,624	12,467	14,796	8,259	98,176	160,905	10,703	57,128	39,443	263,369	(86,062)	(73,127)	(5,094)	(3,488)			
39550	77,512	495,096	(248,699)	(179,130)	379,948	(271,107)	(271,107)	(24,806)	(324,913)	(24,806)	251,400	51,699	61,358	121,514	485,971	666,378	46,382	236,901	61,910	1,009,571	(276,904)	(241,534)	7,023	(2,149)			
39551	36,237	217,657	(116,331)	(81,706)	178,961	(127,289)	(127,289)	63	(127,289)	63	112,737	24,161	28,701	311,795	311,795	20,790	101,913	8,471	447,980	(155,644)	(131,021)	6,947	4,171				
39552	14,342	86,178	(46,081)	(33,911)	70,030	(50,419)	(50,419)	10,276	(59,693)	10,276	46,582	9,579	11,369	43,827	111,357	123,473	8,224	43,895	8,189	183,781	(46,985)	(39,374)	2,605	6,131			
39561	41,708	250,252	(123,616)	(96,348)	203,360	(146,413)	(146,413)	22,463	(153,868)	22,463	135,269	27,817	33,021	34,194	210,295	338,554	23,380	127,468	11,656	523,566	(170,757)	(149,361)	1,567	3,322			
39562	57,515	345,108	(184,338)	(132,927)	280,443	(201,907)	(201,907)	52,263	(149,644)	52,263	186,542	38,161	45,529	111,041	401,473	494,482	32,932	175,784	1,378	717,156	(192,869)	(151,248)	23,011	7,423			
54527	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
0444	-	-	-	-	-	(1,848)	(1,848)	-	(1,848)	-	-	-	-	-	-	-	-	-	-	-	-	(1,848)	(919)	(783)	-	-	
1164	3,149	18,896	(10,104)	(7,278)	15,356	(11,055)	(11,055)	1,960	(13,011)	1,960	10,214	2,100	2,491	3,398	18,205	27,074	1,803	9,425	14,371	52,873	(20,333)	(15,132)	1,180	995			
A051	3,527	21,561	(12,155)	(8,155)	17,196	(12,389)	(12,389)	4,687	(15,095)	4,687	11,438	2,552	2,792	3,293	32,943	45,859	2,059	10,179	432	43,549	(10,270)	(8,068)	4,748	2,588			
A073	49,364	296,199	(158,385)	(114,005)	240,698	(173,292)	(173,292)	19,661	(183,213)	19,661	160,105	32,925	39,076	41,623	273,729	424,386	28,265	150,872	30,033	633,556	(190,697)	(170,562)	1,180	331			
A087	5,229	31,373	(16,776)	(12,083)	25,494	(18,355)	(18,355)	19,888	(1,533)	19,888	16,958	3,487	4,139	5,168	74,762	44,950	2,994	15,980	1,702	15,980	(3,959)	569	11,390	545			
A113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
A156	18,012	108,076	(57,793)	(41,625)	87,825	(63,215)	(63,215)	525	(67,760)	525	58,419	12,014	14,258	10,510	96,261	154,849	10,313	55,000	13,701	233,063	(76,201)	(64,653)	844	2,341			
A819	930	5,378	(2,638)	(1,949)	4,533	(3,284)	(3,284)	553	(3,837)	553	3,015	830	786	630	2,592	3,932	532	2,941	1,669	6,471	(1,648)	(1,478)	(789)	1,569			
A887	3,548	21,288	(11,383)	(8,199)	17,299	(12,455)	(12,455)	9,813	(2,642)	9,813	11,507	2,366	2,808	3,489	15,578	30,501	1,071	10,843	-	43,375	(5,012)	(3,059)	9,928	6,345			
AC19	2,050	12,298	(6,376)	(4,756)	9,994	(7,199)	(7,199)	1,028	(6,169)	1,028	6,647	1,367	1,622	2,042	11,678	17,620	1,234	6,364	126	25,184	(7,807)	(6,628)	616	313			
B010	7,459	44,754	(23,931)	(17,237)	36,388	(26,184)	(26,184)	1,747	(27,931)	1,747	24,991	4,975	5,904	4,239	39,309	64,123	4,271	22,796	18,433	109,623	(36,831)	(30,309)	(2,656)	(537)			
B011	3,164	20,187	(10,795)	(7,778)	16,491	(11,811)	(11,811)	891	(12,702)	891	10,512	2,244	2,661	3,092	48,008	39,854	1,824	7,967									





# County Employees Retirement System

## Schedule B - Schedule of OPEB Amounts by Employer - Nonhazardous As of and for the year ending June 30, 2025

Employer Code	Participating Employer Name	Net OPEB Liability and Sensitivity Analysis as of June 30, 2025					OPEB Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2025				
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Rate % Increase	Health Care Rate % Decrease	Proportionate Share of Aggregate Plan OPEB Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions (Expense Offset)	Gross Employer OPEB Expense (Expense Offset)	Proportionate Share of Employer Contributions (Expense Offset)	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy Year Ending 6/30/2025	Liability Experience	Assumption Changes	Investment Experience	Total Difference Between Employer Contributions & Proportionate Share of Plan Contributions	Liability Experience	Assumption Changes	Investment Experience	Total Difference Between Employer Contributions & Proportionate Share of Plan Contributions	2026	2027	2028	2029		
1324	CITY OF OAK GROVE	15,521	32,140	(17,722)	(123,686)	266,966	(87,885)	79,915	(107,970)	(107,970)	31,831	173,587	35,697	43,367	208,282	459,933	460,122	30,645	163,576	12,213	654,343	(137,396)	(127,599)	46,773	24,412	
1384	CENTRAL KY DEV COOPERATIVE	3,302	19,933	(10,594)	(13,991)	36,100	(11,992)	3,022	(8,969)	(8,969)	1,364	10,709	2,102	2,654	10,850	26,375	28,387	1,981	10,292	12,213	52,388	(11,002)	(11,949)	11,960	(1,906)	
1386	CITY OF WEST BUEHILL	4,204	23,224	(14,848)	(9,710)	20,908	(14,707)	15,000	(28,906)	(28,906)	2,500	13,634	2,804	3,328	17,786	36,140	2,467	12,448	15,423	87,288	(32,871)	(27,209)	(5,287)	(2,268)		
1389	CITY OF FORT WRIGHT	14,591	87,549	(46,815)	(37,719)	71,144	(51,221)	11,550	4,907	19,344	8,678	47,323	9,732	11,550	19,344	87,949	125,438	8,354	44,594	15,403	193,809	(62,562)	(46,978)	1,579	2,099	
1405	GEORGETOWN VOLUNTARY AUTHORITY	16,249	83,619	(45,763)	(32,793)	69,376	(40,923)	8,486	(46,762)	(46,762)	1,295	17,841	9,517	11,295	17,841	84,930	122,472	1,470	43,611	18,937	193,300	(63,408)	(54,126)	4,111	4,969	
1414	WARRIN CO PLANNING COMM	27,449	364,702	(80,703)	(63,844)	133,841	(96,360)	(957)	(97,317)	(97,317)	16,325	89,027	18,308	21,279	18,325	147,316	235,981	15,717	83,893	7,351	342,942	(114,729)	(92,234)	8,186	3,441	
1414	WEBSTER CO CONSERV DIST	2,898	17,387	(10,397)	(6,996)	14,329	(10,172)	(291)	(10,463)	(10,463)	1,723	2,098	1,933	2,294	5,001	18,626	24,911	1,858	40,239	7,351	45,239	(15,288)	(9,067)	2,266	473	
1418	CITY OF COLD SPRING	18,214	77,245	(41,305)	(29,751)	65,230	(45,303)	4,909	(46,234)	(46,234)	16,339	18,234	3,586	10,935	18,234	95,501	116,675	7,371	39,346	46,603	205,481	(64,180)	(7,847)	(1,683)	(1,683)	
1424	CITY OF CROFTON	425	2,553	(1,365)	(983)	2,075	(1,094)	(4,684)	(6,178)	(6,178)	253	1,380	284	337	902	2,903	3,658	244	1,300	4,580	10,782	(5,846)	(2,559)	307	218	
1434	KY LEAGUE OF CITIES	237,827	1,423,567	(762,287)	(649,923)	1,136,448	(884,034)	48,502	(785,532)	(785,532)	141,399	770,565	158,463	189,249	1,462,225	2,858,225	1,462,225	205,315	726,175	30,611	3,500,225	(502,969)	(402,520)	669	889	
1456	CITY OF SHELVEY	426	147,984	(78,131)	(56,996)	120,255	(86,579)	(10,969)	(106,548)	(106,548)	14,668	17,990	16,450	17,990	115,963	212,028	141,211	75,377	45,884	5,880	347,330	(118,641)	(105,529)	6,493	128	
1459	N KY AREA PLANN COMMISSION	89,115	304,736	(99,885)	(194,990)	410,144	(267,536)	(402,812)	(402,812)	50,026	277,815	96,219	66,380	22,885	418,188	723,124	61,465	257,002	105,611	1,134,000	(395,940)	(619,620)	(42,413)	2,868		
1510	CITY OF CATLETTSBURG	11,596	63,981	(37,207)	(26,799)	56,343	(46,788)	(2,616)	(45,184)	(45,184)	6,897	37,611	7,784	8,180	69,693	166,640	6,660	35,442	44,055	185,839	(51,978)	(42,867)	(8,483)	(6,908)		
1514	BARRER RIVER AREA DEV	73,202	439,233	(234,869)	(169,189)	336,930	(256,975)	78,831	(181,144)	(181,144)	43,536	37,419	48,824	57,946	24,662	488,451	629,321	4,914	233,727	99,862	894,962	(265,121)	(234,973)	20,272	14,311	
1519	NORTHERN KY COOP DEV SER	52,262	314,227	(162,921)	(120,985)	255,387	(183,781)	6,018	(177,763)	(177,763)	31,135	189,786	34,918	41,442	157,118	301,874	450,023	1,176	266,925	48,581	1,062,306	(334,849)	(264,991)	14,838	2,617	
1524	HOPKINSVILLE W AUTHORITY	86,219	520,938	(278,559)	(200,638)	423,126	(304,777)	(40,031)	(344,808)	(344,808)	51,634	281,584	57,906	68,725	5,237	413,452	746,387	49,711	265,345	69,907	1,131,350	(405,716)	(334,342)	11,248	10,912	
1534	BULLSHEAD AREA DEV ECONIC	59,524	387,352	(203,378)	(118,214)	461,945	(303,552)	(82,208)	(385,760)	(385,760)	(92,250)	296,677	101,066	74,849	22,045	366,662	612,828	54,340	288,988	72,389	2,209,469	(442,387)	(151,527)	17,683	14,949	
1556	BUSVILLE COV CONSERV BEAU	188,241	1,129,906	(662,926)	(455,234)	917,863	(660,822)	41,578	(619,244)	(619,244)	11,954	8,000	125,913	126,923	1,868,233	3,068,233	197,384	575,324	358,492	1,948,848	(584,942)	(871,448)	67,148	31,120		
1559	CITY OF CRENSHAW SPRINGS	7,054	42,328	(22,634)	(16,303)	34,397	(16,277)	(36,391)	(36,391)	(4,195)	22,880	4,705	5,584	—	33,169	60,647	4,039	21,560	25,330	111,276	(46,078)	(31,978)	(14,413)	(6,412)		
1600	BOOD COV CONSERVATION DIST	1,487	8,523	(4,700)	(3,436)	7,249	(4,071)	(5,386)	(8,968)	(8,968)	984	4,822	1,177	1,177	7,144	12,782	851	5,446	859	15,036	(6,544)	(5,535)	184	103		
1614	BOWL GRN COVY & WEST BUR	13,082	78,496	(41,974)	(30,232)	63,787	(45,824)	(6,884)	(46,608)	(46,608)	7,780	12,429	8,725	7,255	10,187	112,467	147,490	39,883	42,448	20,334	188,785	(42,603)	(41,311)	2,621	802	
1614	CITY OF FORT THOMAS	48,184	409,007	(218,706)	(157,577)	332,388	(239,572)	(1,818)	(237,754)	(237,754)	40,340	221,081	45,464	53,059	31,283	352,747	580,624	39,030	208,311	35,371	888,746	(292,465)	(255,546)	17,522	11,071	
1656	MIHO VALLEY DEV AUTHORITY	201,667	1,208,887	(619,199)	(465,191)	992,355	(702,232)	405,123	(300,109)	(300,109)	19,800	193,411	134,375	159,483	772,443	1,724,600	1,739,023	115,566	45,062	1,762	1,402,018	(446,500)	(361,550)	9,906	2,991	
1714	BOWLING GRN WARRIN COMMAID	11,145	66,872	(35,788)	(25,756)	54,342	(37,122)	(3,277)	(42,351)	(42,351)	6,628	36,147	7,043	8,822	15,863	68,266	98,813	6,381	34,627	7,762	140,408	(46,500)	(36,150)	5,906	2,991	
1719	CITY OF SOUTHWEST	8,744	52,465	(28,054)	(20,207)	42,634	(30,695)	(4,094)	(34,789)	(34,789)	5,200	28,359	5,832	6,232	15,522	56,234	75,170	5,006	26,723	18,534	125,433	(39,786)	(30,620)	(5,30)	1,736	
1719	CITY OF PROSPER	9,429	56,837	(30,285)	(21,463)	46,205	(33,130)	(5,129)	(48,259)	(48,259)	4,630	30,614	6,296	4,974	14,483	54,825	74,625	2,849	28,479	23,474	138,876	(41,138)	(35,321)	6,533	1,949	
1719	N KY COMMUNITY ACT COMM	113,289	729,775	(374,983)	(300,249)	646,164	(460,991)	(47,891)	(413,100)	(413,100)	10,028	42,818	87,567	102,522	52,833	67,835	75,174	402,240	3,960,371	343,212	2,930,330	(739,233)	(504,600)	14,838	11,824	
1810	HOUSING AUTH OF ARLAND	20,475	122,838	(65,695)	(47,118)	99,837	(71,879)	(10,497)	(82,376)	(82,376)	12,177	66,409	13,657	16,208	27,278	106,643	173,849	18,424	138,989	48,626	257,324	(84,326)	(68,994)	1,999	1,504	
1810	HOUSING AUTH OF ARLAND	20,475	122,838	(65,695)	(47,118)	99,837	(71,879)	(10,497)	(82,376)	(82,376)	12,177	66,409	13,657	16,208	27,278	106,643	173,849	18,424	138,989	48,626	257,324	(84,326)	(68,994)	1,999	1,504	
1810	CITY OF BELLEVUE	22,203	136,228	(72,845)	(52,468)	110,702	(79,701)	(8,280)	(87,981)	(87,981)	13,503	78,836	15,143	16,208	19,999	120,750	195,208	14,000	69,389	11,565	299,138	(97,459)	(80,516)	5,054	4,534	
1819	KY LEGAL SERVICES BOARD	50,827	384,371	(204,834)	(171,000)	519,814	(337,867)	(18,474)	(356,341)	(356,341)	10,864	130,511	20,483	24,557	155,477	499,958	654,167	17,951	83,511	103,802	1,168,408	(383,643)	(315,565)	13,568	(9,946)	
1866	LINDSEYVILLE VOLUNTARY BEAU	1,184,100	8,805,317	(4,638,978)	(3,386,178)	5,838,156	(4,387,318)	(606,948)	(4,994,266)	(4,994,266)	16,783	16,783	16,783	16,783	16,783	16,783	16,783	16,783	16,783	16,783	16,783	(16,783)	(16,783)	16,783	16,783	
1859	CITY OF VILLA HILLS	15,493	92,360	(49,708)	(36,803)	75,542	(54,877)	(11,510)	(42,877)	(42,877)	9,214	50,248	10,333	12,264	10,338	83,203	133,191	8,871	47,330	189,412	(60,079)	(52,426)	3,967	2,328		
1859	CITY OF VILLA HILLS	15,493	92,360	(49,708)	(36,803)	75,542	(54,877)	(11,510)	(42,877)	(42,877)	9,214	50,248	10,333	12,264	10,338	83,203	133,191	8,871	47,330	189,412	(60,079)	(52,426)	3,967	2,328		
1914	BOWLING GRN HUM RIGHT COMM	2,438	14,626	(7,821)	(5,633)	11,886	(8,557)	(10,487)	(10,484)	(10,484)	1,486	7,906	1,626	1,490	11,462	20,556	1,398	7,450	3,066	32,868	(11,515)	(9,703)	(831)	(53)		
1914	CITY OF DUNSTON	18,300	109,805	(58,126)	(40,319)	89,230	(64,042)	(10,884)	(53,156)	(53,156)	10,884	95,353	12,206	14,956	32,162	118,207	157,326	10,476	55,930	4,800	228,534	(66,365)	(40,661)	8,361	1,718	
1914	CITY OF DUNSTON	18,300	109,805	(58,126)	(40,319)	89,230	(64,042)	(10,884)	(53,156)	(53,156)	10,884	95,353	12,206	14,956	32,162	118,207	157,326	10,476	55,930	4,800	228,534	(66,365)	(40,661)	8,361	1,718	
1959	CITY OF INDEPENDENCE																									





# County Employees Retirement System

## Schedule B - Schedule of OPEB Amounts by Employer - Nonhazardous

### As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net OPEB Liability and Sensitivity Analysis as of June 30, 2025					OPEB Expense						Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Recourses of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense (Expense Offset)	Proportionate Share of Plan Contributions (Expense Offset)	Gross Employer OPEB Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions (Expense Offset)	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy Year Ending 6/30/2025	Liability Experience	Assumption Changes	Investment Experience	Total Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Liability Experience	Assumption Changes	Investment Experience	Total Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2026	2027	2028	2029
L092	OHIO CO WATER DIST	40,474	24,258	(129,862)	(93,536)	197,162	(142,085)	12,798	(129,287)	(129,287)	24,071	131,273	26,996	33,039	74,492	264,800	347,961	23,175	123,702	1,372	9,392	504,230	(149,329)	(123,003)	19,205	13,697		
L093	LAGANNA UTILITY COMM	24,462	346,417	(78,393)	(56,392)	118,962	(85,462)	12,008	(73,454)	(73,454)	14,532	79,143	16,275	19,316	491,326	209,782	13,972	74,379	32,326	330,609	(95,301)	(74,496)	(603)	2,461				
L094	PENDONT COUNTY WATER	11,394	67,146	(35,935)	(26,869)	56,941	(39,296)	13,008	(26,288)	(26,288)	36,929	7,666	8,861	11,019	86,341	6,409	34,232	18,846	155,709	(58,396)	(40,672)	4,609	2,362					
L099	POWELL VALLEY WATER DIST	8,074	48,448	(25,907)	(18,460)	39,370	(28,345)	(5,376)	(33,721)	(33,721)	4,802	28,188	5,385	6,392	5,337	43,322	69,415	4,623	24,478	17,435	11,431	37,871	(38,443)	(35,915)	95	2,436		
L100	SCIENCE HILL BD OF ED	39,781	318,600	(83,607)	(60,744)	96,451	(69,441)	17,205	(52,236)	(52,236)	64,537	13,338	15,609	14,324	307,353	120,654	6,026	60,467	39,736	281,927	(95,562)	(74,975)	(817)	62,936				
L102	CITY OF MOUNT VERNON	42,111	25,478	(135,113)	(97,181)	205,132	(172,140)	33,045	(139,095)	(139,095)	136,580	28,087	33,335	42,898	240,900	382,030	24,112	128,724	61,046	575,882	(189,136)	(149,175)	(1,831)	(1,583)				
L103	NORFOLK UTILITY PLANT BD	17,149	335,234	(286,198)	(206,140)	434,836	(333,130)	53,798	(279,332)	(279,332)	59,300	289,300	59,494	70,610	283,956	330,656	51,077	272,001	182,487	1,279,038	(328,598)	(200,642)	(20,447)	4,375				
L104	LAKE CUMBERLAND ACO	78,466	470,819	(251,759)	(181,334)	384,536	(274,654)	54,794	(329,460)	(329,460)	66,666	117,423	142,335	168,841	674,717	44,628	239,814	179,025	1,138,366	(270,577)	(113,351)	(14,496)						
L105	GEORGETOWN/SCOTT CO PARKS	28,582	173,502	(91,707)	(66,054)	130,338	(100,138)	4,612	(95,726)	(95,726)	16,999	92,703	19,064	22,426	26,723	161,116	245,724	16,366	87,356	22,425	101,203	(108,976)	(984)	394				
L106	TRIPLE S PLANNING ZONING	5,855	231,330	(161,657)	(113,530)	26,448	(20,553)	1,604	(21,537)	(21,537)	18,989	4,302	5,467	6,334	43,776	3,352	13,084	75,124	34,544	27,776	(22,424)	(24,862)						
L107	CITY OF FRANKLIN	79,932	479,740	(256,529)	(184,770)	389,847	(280,674)	45,151	(235,115)	(235,115)	53,327	63,290	69,897	445,829	687,359	48,779	244,360	78,962	1,056,460	(331,136)	(282,964)	(3,058)	6,529					
L108	SPENCER CO FIRE DIST	4,445	26,791	(14,236)	(10,319)	21,771	(15,674)	11,009	(4,665)	(4,665)	14,482	2,978	3,587	26,180	38,386	2,501	15,049	17,751	35,589	(7,751)	(6,750)	4,853						
L109	CAMPELLEVILLE CITY SCHOOL	59,233	393,556	(192,264)	(138,482)	292,383	(210,985)	11,476	(198,883)	(198,883)	198,511	39,967	47,435	41,247	323,100	515,362	38,311	183,143	46,425	779,041	(232,566)	(167,458)	(6,063)	19,653				
L110	CITY OF ELKTON	24,563	147,385	(78,810)	(57,189)	119,788	(86,228)	12,045	(74,183)	(74,183)	14,608	79,666	16,383	19,444	16,100	133,939	211,169	14,064	75,072	9,860	309,965	(96,403)	(84,802)	1,572	1,264			
L111	HOUSING AUTH OF CAZOO	4,378	26,378	(14,049)	(10,119)	21,580	(15,371)	10,471	(5,190)	(5,190)	2,004	14,201	2,900	3,466	5,134	22,721	3,234	13,271	13,271	25,029	(16,351)	(16,351)						
L112	CITY OF BEAVERDAM	3,047	23,086	(8,891)	(8,891)	18,760	(13,073)	3,324	(10,749)	(10,749)	2,288	12,479	2,566	3,046	5,456	23,547	3,077	2,203	11,759	6,810	53,649	(14,483)	(15,326)	140	(234)			
L113	UNION CO BEDFORD	2,881	12,188	(6,517)	(6,517)	13,000	(12,577)	19,769	(10,708)	(10,708)	2,108	6,588	1,285	3,068	8,938	17,463	2,163	6,208	6,208	12,589	(8,367)	(12,895)						
L114	HARRIS COUNTY BD OF ED	746,476	4,474,086	(2,829,083)	(1,725,104)	3,639,098	(2,620,508)	44,427	(2,576,071)	(2,576,071)	443,956	2,423,900	497,885	590,968	574,400	4,983,283	6,117,521	477,448	2,281,867	264,985	4,939,247	(2,996,239)	(2,774,548)	299,893	163,731			
L115	WASHINGTON CO SCHOOLS	88,114	516,708	(276,297)	(199,008)	419,889	(302,302)	16,917	(285,385)	(285,385)	53,215	279,288	57,436	68,147	117,036	521,937	740,327	49,307	263,190	128,764	1,181,588	(331,558)	(242,574)	(4,113)	10,607			
L116	CORBIN BD OF ED	111,977	670,640	(358,608)	(258,293)	544,977	(420,261)	66,472	(353,789)	(353,789)	94,004	362,520	74,547	88,475	602,028	693,996	431,596	214,996	65,403	1,433,899	(462,513)	(277,555)	(272,589)	4,075				
L119	CITY OF CAMPTON	13,880	81,487	(43,573)	(32,864)	66,218	(47,674)	10,750	(36,924)	(36,924)	8,384	44,046	9,058	10,726	15,559	83,413	116,712	7,776	41,544	24,954	190,988	(68,469)	(44,123)	2,324	2,694			
L120	FALGINS SPRING ARTS	17,867	305,950	(166,654)	(121,860)	86,997	(66,381)	10,001	(56,380)	(56,380)	10,001	10,777	13,979	3,997	86,421	131,862	10,110	10,277	14,726	230,605	(99,540)	(2,469)						
L141	CORINTH CITY DISTRICT	1,442	29,176	(13,462)	(9,771)	16,396	(11,840)	2,099	(10,755)	(10,755)	2,000	10,599	2,243	2,662	17,570	28,007	1,325	5,007	6,326	42,634	(14,741)	(11,940)	912	715				
L156	CITY OF LYNDON	6,322	37,917	(20,286)	(14,611)	30,828	(22,195)	3,740	(18,744)	(18,744)	3,740	20,306	4,217	5,005	8,144	37,872	14,535	3,620	19,323	21,729	99,300	(28,216)	(21,599)	(4,680)	(2,664)			
L159	ESSEX FIRE PROTECTION	5,579	31,932	(16,588)	(12,600)	24,689	(18,969)	6,827	(12,142)	(12,142)	6,189	14,308	3,184	3,767	17,067	24,887	3,184	12,667	8,983	42,783	(16,638)	(12,983)						
L256	CITY OF HURTSBOURNE	4,858	29,148	(15,586)	(11,262)	23,687	(17,053)	(1,949)	(15,002)	(15,002)	2,889	15,756	3,240	3,845	188	23,029	41,763	2,782	14,847	3,716	63,108	(21,663)	(18,813)	(24)	420			
L456	EASTWOOD FIRE PROT DIST	-	-	-	-	-	(96)	(96)	(96)	(96)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L456	HANCOCK FIRE PROT DIST	-	-	-	-	-	(94)	(94)	(94)	(94)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L456	FERN CREEK FIRE PROT DIST	15,986	95,923	(51,292)	(36,944)	77,949	(56,120)	51,732	(4,408)	(4,408)	9,508	51,849	10,663	12,655	106,392	381,599	137,435	9,153	48,899	195,447	(20,130)	(15,830)	19,369	2,884				
L456	LEASURE RIDGE FIRE PROT DIST	48,043	370,820	(203,000)	(145,869)	281,800	(187,463)	171,522	(15,938)	(15,938)	11,703	135,620	23,460	27,803	151,803	471,460	131,303	8,798	44,720	836	195,447	(42,793)	(30,348)	11,280	7,407			
L559	NORTHERN NY CONV CRT DIST	35,892	290,738	(155,444)	(110,976)	236,258	(170,996)	19,705	(150,931)	(150,931)	15,519	132,418	32,318	38,356	85,205	313,031	146,559	27,744	148,809	592,392	(134,163)	(112,657)	11,225	6,504				
M003	COLUMBIA UNIVERSITY	38,841	203,054	(108,576)	(78,265)	116,006	(81,796)	12,526	(69,270)	(69,270)	10,524	109,577	22,571	26,788	151,297	290,960	19,376	101,067	47,300	144,530	(111,640)	(85,000)	1,657	5,007				
M005	LAWRENCEBERN PLANN COMM	8,094	46,889	(24,882)	(18,418)	34,540	(25,179)	3,646	(21,533)	(21,533)	4,890	25,639	5,144	6,090	7,559	31,146	19,062	7,489	16,429	6,423	34,357	(27,551)	(24,678)	(68)	488			
M005	GAOUSH WATER COMPANY	84,994	504,589	(269,817)	(194,341)	410,041	(295,121)	50,016	(245,105)	(245,105)	50,016	277,747	56,089	66,988	279,962	722,962	48,151	257,017	76,352	1,104,382	(386,387)	(301,088)	429	5,128				
M005	WINDSOR VILLAGE DISTRICT	93,214	513,209	(263,681)	(193,689)	254,997	(183,399)	26,989	(156,410)	(156,410)	26,989	142,429	30,423	36,329	148,820	299,369	29,897	159,584	986	693,640	(234,500)	(180,845)	2,389	16,658				
M007	MIDDLESBORO CITY SCHOOL	66,579	340,994	(181,857)	(133,888)	276,368	(198,874)	5,813	(193,061)	(193,061)	33,709	183,382	37,804	44,867	50,256	316,759	487,279	32,454	173,830	63,728	755,691	(258,500)	(194,551)	13,146	974			







# County Employees Retirement System

## Schedule B - Schedule of OPEB Amounts by Employer - Nonhazardous

### As of and for the year ended June 30, 2025

Net OPEB Liability and Sensitivity Analysis as of June 30, 2025					OPEB Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Recourses of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	Discount Rate		Health Care Rate		Proportionate Share of OPEB Expense (Expense Offset)	Deferred Amounts From Changes in Proportionate Share of OPEB Expense (Expense Offset)	Gross Employer OPEB Expense (Expense Offset)	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy Year Ending 6/30/2025	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Plan Contributions	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	Differences Between Employer Contributions & Proportionate Share of Plan Contributions						
		1%	1.0%	1.5%	1.0%														1.5%	2026	2027	2028	2029	2029	
		(%)	(%)	(%)	(%)														(%)	(%)	(%)	(%)	(%)	(%)	(%)
V019	CAMPBELL CO FISCAL CT	33,820	1,997,022	(1,067,859)	(769,146)	1,622,826	(1,188,166)	(184,675)	(1,335,041)	197,940	1,079,455	211,284	263,459	340,821	1,905,719	2,461,283	190,567	1,017,201	178,746	4,247,797	(1,447,518)	(1,142,496)	146,121	10,1816	
V020	CARLSON CO FISCAL CT	17,882	234,809	(127,952)	(89,279)	188,170	(135,618)	11,363	(124,255)	22,976	129,208	25,767	30,381	115,133	89,919	322,124	22,180	118,072	25,461	497,777	(136,219)	(148,733)	4,683	5,871	
V021	CARROLL CO FISCAL CT	11,846	704,122	(379,521)	(271,190)	572,386	(415,849)	68,413	(484,236)	380,923	78,269	87,951	388,631	360,661	712,023	1,008,860	66,800	308,631	66,800	1,050,500	(402,626)	(176,962)	4,771	13,290	
V022	CARTER CO FISCAL CT	19,994	702,001	(373,778)	(270,173)	575,462	(410,709)	68,181	(478,828)	454,894	69,581	73,454	78,033	92,412	364,227	586,526	1,008,810	66,809	357,171	286,000	(152,478)	(231,136)	(34,629)	(6,827)	
V023	CAREY CO FISCAL COURT	16,284	407,738	(246,758)	(174,931)	371,868	(267,974)	45,909	(383,883)	247,415	50,880	60,386	104,864	65,618	219	333,147	594,856	62,213	194,856	107,311	(297,114)	(104,314)	10,344	8,005	
V024	CHRISTIAN CO FISCAL COURT	17,110	704,900	(377,977)	(272,801)	574,443	(413,715)	68,288	(502,488)	450,288	69,581	73,454	78,033	92,412	364,227	586,526	1,008,810	66,809	357,171	286,000	(152,478)	(231,136)	(34,629)	(6,827)	
V025	CLARK COUNTY FISCAL COURT	18,481	710,922	(381,148)	(273,899)	577,712	(415,028)	68,288	(502,488)	450,288	69,581	73,454	78,033	92,412	364,227	586,526	1,008,810	66,809	357,171	286,000	(152,478)	(231,136)	(34,629)	(6,827)	
V026	CLAY COUNTY FISCAL CT	96,301	377,835	(222,551)	(160,962)	489,962	(338,063)	109,904	(442,967)	308,064	109,904	124,886	135,811	152,745	613,697	864,608	109,904	206,819	109,904	2,338,464	(489,962)	(160,962)	489,962	19,781	
V027	CLINTON CO FISCAL COURT	66,406	398,455	(213,064)	(153,463)	423,793	(293,118)	130,675	(423,793)	283,118	130,675	153,463	168,827	195,111	354,741	570,896	380,023	202,957	44,997	854,073	(305,219)	(234,607)	19,712	14,987	
V028	CUTTENSHUR CO FISCAL COURT	87,331	524,016	(280,205)	(201,823)	425,827	(306,378)	147,449	(453,827)	306,378	147,449	173,108	193,939	223,272	425,827	649,608	50,024	266,013	15,437	1,086,188	(154,437)	(108,648)	10,499	7,927	
V030	DAWES COUNTY FISCAL COURT	21,526	1,375,462	(682,022)	(506,241)	1,036,740	(733,114)	207,626	(940,740)	682,022	207,626	241,777	268,248	305,511	1,354,741	1,827,450	121,711	629,033	330,174	2,920,003	(682,022)	(506,241)	(47,251)	(35,580)	
V031	EDMONSON CO FISCAL CRT	59,139	355,931	(190,235)	(137,085)	289,237	(208,239)	5,068	(203,171)	203,171	35,279	192,392	39,564	46,957	47,225	236,128	559,989	33,865	195,293	95,734	820,964	(267,021)	(202,397)	11,447	11,376
V032	ELIOTT CO FISCAL CT	58,388	295,339	(120,335)	(79,471)	187,978	(120,739)	22,107	(97,986)	97,986	402,113	27,253	31,962	31,962	201,962	296,689	67,900	131,100	51,115	429,162	(124,364)	(209,739)	4,284	2,917	
V033	ESTILL CO FISCAL COURT	64,102	384,630	(205,671)	(148,139)	312,539	(228,029)	5,068	(203,171)	203,171	35,279	192,392	39,564	46,957	47,225	236,128	559,989	33,865	195,293	95,734	820,964	(267,021)	(202,397)	11,447	11,376
V034	FLEMING CO FISCAL COURT	40,895	245,282	(121,213)	(84,588)	199,403	(142,562)	(154,477)	(28,885)	28,885	23,272	23,272	23,272	23,272	23,272	23,272	23,272	23,272	23,272	23,272	23,272	23,272	23,272	23,272	23,272
V035	FLOYD CO FISCAL COURT	199,216	775,333	(414,591)	(298,617)	630,264	(463,612)	163,652	(615,852)	463,652	78,849	410,993	86,184	102,287	8,905	616,469	1,110,878	73,886	394,923	159,377	1,739,164	(614,968)	(533,140)	8,961	16,452
V036	FRANKLIN CO FISCAL COURT	188,024	1,054,622	(590,760)	(425,442)	897,241	(645,624)	(97,529)	(744,153)	109,487	997,884	122,787	142,729	182,729	226,800	306,607	1,059,459	105,409	562,649	100,459	2,351,192	(818,152)	(707,273)	19,765	20,068
V037	GALLATIEN CO FISCAL COURT	109,631	827,816	(421,355)	(309,041)	530,378	(387,066)	1,875	(389,041)	1,875	33,355	33,355	33,355	33,355	33,355	33,355	33,355	33,355	33,355	33,355	33,355	33,355	33,355	33,355	33,355
V038	GALLATIEN CO FISCAL COURT	78,365	470,214	(251,435)	(181,101)	382,106	(275,100)	4,495	(270,605)	4,495	37,595	37,595	37,595	37,595	37,595	37,595	37,595	37,595	37,595	37,595	37,595	37,595	37,595	37,595	37,595
V040	GARRARD COUNTY FISCAL COURT	27,986	443,941	(233,387)	(170,982)	320,739	(230,739)	(61,463)	(292,192)	44,002	329,964	49,347	58,667	102,664	156,667	226,664	42,363	236,125	290,588	1,159,439	(49,347)	(61,463)	10,404	10,404	
V041	GRANT COUNTY FISCAL COURT	114,679	688,107	(367,948)	(265,022)	539,171	(400,585)	2,495	(400,585)	2,495	37,194	76,488	90,739	28,329	367,540	595,902	66,663	350,493	81,868	1,483,868	(504,678)	(464,686)	16,413	6,621	
V042	GRAVES COUNTY FISCAL CT	17,297	823,828	(460,522)	(317,291)	669,461	(481,884)	(168,579)	(79,993)	158,579	81,636	445,305	91,575	108,684	4,362	449,936	1,180,360	78,614	419,624	152,619	1,831,291	(646,870)	(549,468)	9,412	5,567
V043	GREEN COUNTY FISCAL COURT	10,411	1,297,203	(650,292)	(478,033)	1,054,338	(768,033)	1,646	(766,387)	1,646	27,148	34,205	34,205	34,205	34,205	34,205	34,205	34,205	34,205	34,205	34,205	34,205	34,205	34,205	34,205
V044	GREEN COUNTY FISCAL COURT	29,940	178,651	(86,044)	(61,294)	145,988	(105,106)	1,872	(118,232)	1,872	97,107	19,970	23,701	9,278	150,056	257,399	17,143	91,507	15,143	381,192	(134,178)	(106,996)	6,845	1,195	
V045	GREENUP CO FISCAL CT	215,186	1,611,158	(840,660)	(614,763)	1,146,748	(863,160)	338,970	(1,244,130)	338,970	743,774	103,266	124,367	154,367	194,367	264,367	423,367	51,367	278,367	1,743,367	(840,660)	(614,763)	(48,367)	19,367	
V046	HANCOCK CO FISCAL COURT	79,861	479,192	(254,230)	(184,559)	389,403	(280,153)	(39,365)	(319,178)	39,365	250,919	52,266	63,218	63,218	63,218	63,218	63,218	63,218	63,218	63,218	63,218	63,218	63,218	63,218	63,218
V047	HARDEN CO FISCAL COURT	199,199	954,244	(510,799)	(369,709)	776,253	(568,809)	102,263	(466,546)	94,881	516,340	108,133	126,022	266,748	1,015,291	1,388,469	91,154	486,162	307	1,946,672	(599,209)	(418,077)	7,485	33,872	
V048	HARRISON COUNTY FISCAL COURT	38,462	297,866	(152,302)	(108,839)	214,292	(162,862)	1,646	(161,216)	1,646	30,950	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174
V049	HARRISON COUNTY FISCAL COURT	49,638	297,841	(152,302)	(114,713)	242,033	(173,213)	10,905	(162,308)	10,905	183,158	33,107	39,293	14,149	247,542	426,739	28,422	151,748	46,335	653,404	(225,480)	(292,388)	3,582	8,326	
V049	HARRISON COUNTY FISCAL COURT	89,590	537,674	(287,508)	(207,988)	436,205	(314,568)	23,999	(312,569)	23,999	62,098	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403
V051	HENDERSON CO FISCAL COURT	21,005	1,326,100	(709,101)	(510,743)	1,077,619	(775,840)	134,447	(910,293)	134,447	718,800	147,406	174,406	67,143	1,256,296	1,900,003	126,544	675,061	234,112	3,205,000	(1,205,480)	(1,025,480)	17,281	12,204	
V052	HENRY CO FISCAL COURT	14,211	252,741	(133,147)	(97,242)	205,383	(147,867)	(52,136)	(199,993)	(199,993)	25,053	136,615	28,094	33,343	10,471	208,253	362,121	24,118	128,974	40,281	555,256	(189,130)	(160,831)	5,309	1,925
V053	HICKMAN CO FISCAL COURT	38,462	297,866	(152,302)	(108,839)	214,292	(162,862)	1,646	(161,216)	1,646	30,950	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174
V054	HOPKINS CO FISCAL COURT	47,327	1,052,134	(562,603)	(405,246)	854,988	(615,556)	17,034	(632,590)	17,034	104,285	116,963	138,804	97,253	1,507,473	1,900,000	100,000	339,376	77,224	2,221,000	(674,700)	(511,692)	52,883	24,253	
V055	JACKSON COUNTY FISCAL COURT	89,590	537,674	(287,508)	(207,988)	436,205	(314,568)	23,999	(312,569)	23,999	62,098	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403	69,403
V057	JESSAMINE CO FISCAL COURT	241,826	1,451,033	(759,051)	(558,860)	1,179,143	(848,933)	103,353	(745,580)	103,353	143,823	174,300	161,294	191,429	215,329	1,852,182	2,079,003	138,465	677,003	126,446	3,083,010	(934,900)	(825,752)	9,929	20,294
V060	KNOX CO FISCAL COURT	17,490	446,961	(239,001)	(172,145)	363,210	(261,496)	57,731	(203,765)	44,302	241,597	49,683	58,998	142,318	474,564	646,294	42,611	223,693	67,307	1,000,000	(361,915)	(277,008)	36,223	16,486	
V061	KNOX CO FISCAL CT	17,688	786,170	(409,691)	(295,088)	522,068	(448,511)	91,176	(439,081)	91,176	442,140	85,166	102,078	56,663	69,867	1,097,700	73,112	306,256	89,752	1,656,870	(321,766)	(269,833)	15,741	16,351	
V062	LARUE CO FISCAL COURT	81,660	489,986	(262,008)	(188,716)	398,174	(286,668)	5,277	(281,391)	5,277	39,895	48,566	64,642	39,809	443,030										

# County Employees Retirement System

## Schedule B - Schedule of OPEB Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net OPEB Liability and Sensitivity Analysis as of June 30, 2025				OPEB Expense								Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Amortization Recourses of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2029			
		Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense (Expense Offset)	Proportionate Share of Aggregate Plan OPEB Contributions	Employer OPEB Expense (Expense Offset)	Employer Nonemployer Contributions	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy Year Ending 6/30/2026	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2026	2027	2028	2029	
V108	SPENCER CO TREASURER	15,655	309,943	(466,753)	(119,374)	251,867	(181,134)	(454)	(181,788)	(181,788)	30,721	253,234	34,463	40,890	10,421	253,238	444,079	29,576	157,872	29,554	661,041	(216,832)	(195,548)	1,333	3,314
V109	TAYLOR COUNTY FISCAL COURT	110,445	662,704	(104,363)	(255,238)	538,529	(187,738)	17,300	(170,435)	(170,435)	65,888	356,213	73,665	87,428	49,483	568,789	995,206	63,289	337,534	30,956	1,381,535	(436,264)	(194,344)	11,884	8,868
V110	YOON COUNTY FISCAL COURT	70,932	423,615	(227,877)	(161,924)	345,865	(248,008)	21,600	(226,608)	(226,608)	17,300	240,009	47,310	56,150	7,492	341,011	609,610	40,614	216,791	23,632	892,847	(309,519)	(214,341)	11,807	9,533
V111	TRIGG COUNTY FISCAL COURT	80,154	480,950	(257,176)	(185,238)	300,831	(181,378)	(12,704)	(134,086)	(134,086)	47,871	259,969	53,461	61,450	4,696	381,576	689,093	46,995	244,976	42,205	1,021,900	(198,981)	(298,143)	10,541	6,390
V112	W. MINNIE CO FISCAL COURT	13,932	31,147	(168,768)	(132,739)	232,897	(185,747)	31,469	(154,278)	(154,278)	31,469	173,612	35,291	41,885	601,851	317,615	454,887	161,791	29,938	29,938	1,153,000	(169,811)	(175,835)	17,055	2,416
V113	UNION COUNTY FISCAL COURT	139,398	714,428	(831,091)	(273,929)	582,184	(448,148)	78,015	(341,133)	(341,133)	71,010	489,123	79,636	94,515	114,279	675,781	1,026,476	68,365	368,938	625	1,466,384	(456,169)	(392,254)	41,900	23,230
V114	WARREN COUNTY FISCAL COURT	59,842	359,671	(144,009)	(254,289)	178,842	(135,749)	28,687	(107,062)	(107,062)	114,492	184,842	237,827	282,267	30,284	487,369	820,262	234,187	1,099,796	124,454	1,468,903	(138,770)	(159,100)	40,280	48,861
V115	WASHINGTON CO FISC COURT	138,262	805,611	(430,781)	(310,278)	654,658	(471,238)	(12,148)	(513,494)	(513,494)	79,850	435,459	89,590	106,281	51,915	683,205	1,154,260	76,876	410,345	236,291	1,877,772	(749,889)	(585,266)	2,517	8,051
V116	WAYNE COUNTY FISCAL COURT	11,247	729,927	(296,508)	(281,117)	505,511	(427,844)	14,217	(413,627)	(413,627)	14,217	412,772	72,348	98,546	96,296	582,254	1,050,814	69,883	371,752	81,285	1,548,844	(477,850)	(174,678)	21,885	5,774
V117	WEBSTER CO FISCAL COURT	691,122	3,609,317	(1,929,995)	(1,390,116)	2,933,013	(2,111,646)	(264,239)	(1,375,885)	(1,375,885)	357,347	1,950,992	601,204	476,163	67,609	2,895,388	5,171,338	344,420	1,838,468	473,003	7,929,229	(2,749,272)	(2,384,948)	10,403	81,176
V119	CITY OF HIGHLAND HEIGHTS	19,876	119,262	(63,773)	(45,933)	86,573	(69,775)	25,203	(40,572)	(40,572)	11,821	64,465	13,257	15,754	16,969	110,425	170,876	11,381	60,347	2,779	245,783	(68,024)	(171,794)	2,706	1,754
V120	WOODFORD CO FISCAL COURT	121,647	729,927	(296,508)	(281,117)	505,511	(427,844)	14,217	(413,627)	(413,627)	14,217	412,772	72,348	98,546	96,296	582,254	1,050,814	69,883	371,752	81,285	1,548,844	(477,850)	(174,678)	21,885	5,774
V122	FAMILY HEALTH CENTER	691,122	3,609,317	(1,929,995)	(1,390,116)	2,933,013	(2,111,646)	(264,239)	(1,375,885)	(1,375,885)	357,347	1,950,992	601,204	476,163	67,609	2,895,388	5,171,338	344,420	1,838,468	473,003	7,929,229	(2,749,272)	(2,384,948)	10,403	81,176
V125	LOUISVILLE MEM COMM	554	3,325	(1,778)	(1,281)	2,702	(1,945)	330	(20,433)	(20,433)	330	1,797	370	459	330	2,606	4,704	377	1,674	45,003	52,676	(21,503)	(19,326)	(9,252)	(9)
V129	T. A. RIFE CO FISCAL COURT	1,063,269	6,380,659	(3,441,923)	(2,457,520)	5,855,877	(4,377,528)	624,439	(4,437,528)	(4,437,528)	624,439	4,446,970	789,265	941,788	5,000,613	9,420,066	608,880	3,250,653	1,076,313	14,073,252	(4,222,379)	(4,488)	59,936	1,480	59,936
V127	LOUI LABERGE MANAGER CO	2,321	13,929	(7,448)	(5,365)	11,319	(8,149)	(669)	(8,818)	(8,818)	1,381	7,529	1,548	1,838	867	11,782	19,957	1,329	7,095	2,231	30,612	(10,262)	(8,600)	(57)	89
V130	ANCHORAGE BLDG EDUCATION	36,764	160,953	(85,873)	(130,502)	180,502	(104,264)	(61,852)	(130,502)	(130,502)	104,264	88,806	17,956	21,886	2,248	128,091	230,094	15,325	81,800	54,988	382,207	(127,538)	(111,387)	(9,663)	(5,528)
V136	MOUNTAIN ARTS CENTER	1,055	6,328	(3,384)	(2,437)	5,142	(3,702)	336	(4,562)	(4,562)	336	3,420	703	835	749	5,707	9,066	604	3,223	6,830	19,723	(7,834)	(6,543)	102	260
V145	CITY OF WURLAND	1,299	7,797	(4,169)	(3,003)	6,336	(4,562)	336	(4,562)	(4,562)	336	3,420	703	835	749	5,707	9,066	604	3,223	6,830	19,723	(7,834)	(6,543)	102	260
V147	HARDIN CO WATER DIST #2	15,782	92,518	(49,480)	(36,120)	65,888	(49,480)	17,300	(32,180)	(32,180)	17,300	49,480	10,421	12,607	2,186	16,097	27,236	1,848	864	186,023	2,155,567	(127,801)	(127,801)	1,977	1,771
V151	HOUSING AUTH OF HENDERSON	38,654	203,936	(107,980)	(77,775)	164,098	(118,143)	(32,535)	(150,678)	(150,678)	20,015	120,153	22,447	26,441	2,258	158,699	289,239	19,270	102,888	59,679	718,955	(137,613)	(163,621)	(5,662)	(2,618)
V156	JEF CO BLDG OF ED	64,869,891	38,383,339	(20,845,414)	(15,014,297)	31,678,738	(22,807,578)	(29,745,010)	(29,745,010)	31,678,738	3,884,925	2,077,756	4,333,111	14,242,916	13,427,916	45,978,989	55,834,312	3,700,212	19,856,506	19,817,165	98,618,015	(29,194,359)	(27,214,239)	2,062,665	(29,879)
V157	BLDG SANDY AREA DEV CO	11,808	490,877	(232,086)	(164,363)	282,408	(219,408)	42,707	(176,701)	(176,701)	42,707	219,408	42,707	50,206	48,808	282,408	490,877	11,808	49,808	11,808	1,048,444	(471,913)	(512,064)	94,963	14,963
V159	CITY OF ERANGER	61,857	371,162	(198,470)	(142,952)	301,615	(217,150)	(47,001)	(164,153)	(164,153)	36,789	200,225	41,258	48,966	10,880	301,709	531,791	35,418	189,055	78,794	835,058	(300,773)	(239,070)	4,929	1,564
V163	EAST BEND BRD OF ED	15,800	81,508	(48,707)	(36,582)	76,303	(57,287)	17,017	(40,270)	(40,270)	17,017	40,270	10,325	12,037	1,610	52,688	8,692	46,396	215,444	164,868	5,876	(54,488)	(58,876)	3,876	4,529
V171	CITY OF ADMIRALTY	4,509	45,054	(24,091)	(17,362)	26,599	(16,523)	(22,706)	(22,706)	(22,706)	26,599	24,353	5,009	5,468	12,217	47,522	64,552	4,399	22,940	1,668	95,548	(23,160)	(21,360)	1,125	173
V176	MADISON CO CONSERVAT DIST	1,177	7,065	(3,778)	(2,721)	5,741	(4,143)	(1,493)	(5,277)	(5,277)	70	3,819	785	932	187	5,723	10,123	674	3,199	3,173	17,569	(6,167)	(5,528)	(486)	64
V179	MARSHALL CO CONSERVAT DIST	1,177	7,065	(3,778)	(2,721)	5,741	(4,143)	(1,493)	(5,277)	(5,277)	70	3,819	785	932	187	5,723	10,123	674	3,199	3,173	17,569	(6,167)	(5,528)	(486)	64
V189	CITY OF CENTRAL CITY	35,295	229,782	(122,870)	(88,500)	186,726	(134,435)	(11,945)	(176,544)	(176,544)	22,775	124,205	25,542	30,314	-	180,601	339,226	21,897	117,042	143,850	612,405	(206,661)	(179,588)	(27,288)	(18,439)
V191	CITY OF HAZARD	129,847	779,120	(400,075)	(300,075)	633,130	(465,627)	(16,138)	(519,950)	(519,950)	77,224	421,139	86,605	102,786	65,204	675,734	1,136,303	74,348	396,660	96,234	1,683,737	(537,573)	(843,948)	11,399	22,219
V198	MOUNTAIN WATER DISTRICT	90,358	542,174	(289,915)	(208,817)	440,583	(317,203)	(51,565)	(53,739)	(53,739)	53,739	293,063	60,267	73,527	125,724	505,981	776,814	51,727	276,163	18,163	1,122,873	(382,087)	(289,647)	40,794	26,463
V197	HARDIN CO WATER DIST #1	64,789	38,870	(20,765)	(14,971)	31,387	(21,947)	(5,088)	(16,859)	(16,859)	31,387	21,011	4,321	5,128	18,900	49,660	55,693	3,709	19,799	149,790	227,881	(82,892)	(83,900)	(36,013)	(29,648)
V205	BARREN/NEALCO EDC AMB SR	5,021	30,128	(16,130)	(11,044)	24,483	(17,827)	2,573	(15,054)	(15,054)	2,986	16,285	3,349	3,975	3,591	27,200	43,167	2,875	15,346	5,218	70,606	(21,889)	(22,069)	(44)	396
V206	SHREVEPORT MUN WATERSEWER	56,289	237,534	(185,541)	(130,038)	274,389	(197,554)	6,909	(291,445)	(291,445)	6,909	285,520	37,551	44,543	36,849	391,455	482,752	22,219	173,977	11,247	699,196	(230,223)	(389,164)	14,484	7,472
V207	BLD CO PUBLIC LIBRARY	8,612	51,675	(27,632)	(19,903)	30,233	(21,623)	5,122	(27,982)	(27,982)	5,122	27,982	5,744	6,817	6,226	74,039	4,931	21,321	20,000	125,920	(44,895)	(36,796)	(2,513)	652	
V208	CITY OF WALTON	17,566	105,039	(56,167)	(40,456)	85,397	(61,654)	4,043	(57,611)	(57,611)	10,411	56,777	11,676	13,857	15,831	98,141	150,498	10,023	53,003	9,271	223,295	(71,942)	(58,382)	4,090	1,090
V218	MURKIN TOURISM COMMISSION	3,154	18,925	(10,120)	(7,389)	15,329	(11,072)																		

# County Employees Retirement System

## Schedule B - Schedule of OPEB Amounts by Employer - Non-Hazardous As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net OPEB Liability and Sensitivity Analysis as of June 30, 2025					OPEB Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30				
		Discount Rate		Health Care Rate		Health Care Trend Rate % Increase	Share of OPEB Expense (Expense Offset)	Proportionate Share of OPEB Expense (Expense Offset)	Gross OPEB Expense (Expense Offset)	Proportionate Share of OPEB Expense (Expense Offset)	Net OPEB Expense (Expense Offset)	Implicit Subsidy Year Ending 6/30/2025	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflows of Resources	2026	2027	2028	2029		
		6.26%	Less 1.00% 5.26%	7.26%	1% Decrease																				1% Increase	(10)
V524	HOPKINS WATER ENV ATH	167,178	1,006,360	(538,127)	(587,596)	817,791	(858,775)	86,133	(502,642)	(502,642)	99,748	543,970	111,865	132,765	66,687	655,287	1,441,887	96,032	512,599	55,936	2,106,454	(700,385)	(597,264)	13,954	12,528	
V530	AUDUBON AREA COMM SERV INC	597,845	1,847,229	(1,789,889)	(1,289,173)	2,720,054	(1,938,130)	24,899	(1,938,131)	(1,938,131)	335,709	1,809,285	372,070	441,387	2,122	2,620,064	4,796,624	330,410	1,704,981	536,271	7,956,446	(2,520,366)	(2,361,981)	(28,258)	(25,776)	
V537	CORRAL COMMUNITY E I D.A.	625	9,792	(2,006)	(1,450)	3,600	(10,827)	372	(10,827)	(10,827)	2,028	417	489	-	2,960	9,375	388	9,311	28,909	36,947	(12,204)	(12,604)	(6,479)	(6,479)		
V547	ELIZABETH TOWN TOUR/COMB BU	7,220	43,135	(23,167)	(16,687)	35,207	(23,348)	4,235	(27,584)	(27,584)	24,129	23,418	4,236	5,716	9,853	43,804	62,075	4,134	2,048,247	11,323	101,400	(29,386)	(26,340)	(607)	(1,668)	
V559	BEECHWOOD BOARD OF EDUC	40,006	245,415	(133,249)	(96,535)	199,408	(173,364)	24,329	(173,364)	(173,364)	21,378	112,674	27,284	32,383	-	302,236	351,676	2,827	125,819	68,882	560,000	(204,016)	(165,928)	(6,879)	(9,946)	
V563	LONDON/LAUREL CO WATER	4,227	23,362	(13,562)	(9,768)	20,410	(14,888)	3,976	(10,862)	(10,862)	2,514	13,709	2,819	3,346	9,150	29,024	36,338	2,420	12,919	1,336	54,813	(12,751)	(13,562)	(91)	118	
V576	SOUTHERN RAILWAY COMPANY	9,375	56,147	(30,023)	(21,825)	45,467	(32,609)	6,467	(29,746)	(29,746)	17,317	(50,466)	1,807	(56,466)	5,365	35,349	8,241	7,407	1,807	40,447	5,383	28,599	33,474	(50,350)	(41,126)	
V589	PINEVILLE UTILTY COMM	36,196	215,148	(116,343)	(88,648)	176,489	(127,606)	29,764	(156,781)	(156,781)	21,527	117,395	24,142	28,652	170,189	311,176	20,215	110,625	52,728	485,254	(176,991)	(156,991)	(3,457)	(8,811)		
V628	WALTON FIRE DIST/EMS	3,193	15,161	(10,246)	(7,380)	15,171	(11,210)	18,059	6,849	6,849	1,899	10,357	2,130	2,528	45,713	60,708	27,454	1,828	9,740	26,533	65,595	4,180	576	(4,984)	(6,598)	
V639	SOUTHGATE RD OF ED	9,527	57,027	(30,509)	(22,018)	46,456	(32,446)	1,334	(32,322)	(32,322)	30,903	15,666	6,855	7,207	12,323	43,908	5,452	29,119	20,213	336,695	(57,368)	(57,368)	-	-		
V634	HOPKINSVILLE ELECTRIC SYSTEM	134,300	805,842	(430,904)	(310,367)	654,846	(471,461)	16,312	(492,773)	(492,773)	79,873	435,584	89,576	116,312	1,333	632,796	1,154,590	76,898	410,663	132,708	7,748,669	(621,103)	(525,148)	(4,388)	(8,725)	
V630	CITY OF WATTSVILLE	9,459	56,738	(30,530)	(21,860)	46,123	(32,024)	3,026	(30,236)	(30,236)	30,880	16,338	6,309	7,488	90,613	81,322	5,418	28,910	17,102	(242,066)	109,880	8,609	(2,078)	8,609		
V637	FARMDALE WATER CO DISTRICT	4,801	28,808	(15,405)	(11,020)	25,410	(16,835)	1,572	(18,020)	(18,020)	1,855	15,572	3,002	2,498	31,169	41,210	7,509	10,421	69,120	(22,014)	(18,020)	(3,163)	(2,961)			
V647	CITY OF VINE GROVE	28,602	177,622	(94,979)	(68,411)	144,340	(103,919)	23,800	(80,219)	(80,219)	17,606	96,011	19,744	22,433	75,939	215,127	254,439	39,950	90,474	30,371	392,288	(105,740)	(125,643)	11,654	(650)	
V659	KENTON CO SD OF ED	601,520	8,090,305	(4,921,989)	(3,590,111)	2,933,004	(2,111,839)	492,237	(2,608,876)	(2,608,876)	357,764	2,992,946	401,200	476,162	2,828,810	5,171,237	344,448	1,838,432	788,879	1,811,052	(2,424,851)	(2,424,851)	(64,868)	(32,362)		
V663	LAUREL CO CONSERV DIST	1,231	11,526	(6,163)	(4,439)	9,366	(6,743)	(856)	(7,599)	(7,599)	1,142	6,230	1,281	1,521	9,032	16,514	1,100	5,871	2,099	25,584	(9,043)	(7,574)	(40)	106		
V675	PADUCAH McCACKERMAN DIV/ON	9,779	34,091	(83,097)	(59,852)	278,584	(200,727)	34,006	(166,721)	(166,721)	34,006	185,452	15,403	40,263	24,881	226,689	491,572	32,740	174,717	12,215	711,284	(101,066)	(109,058)	(4,848)	9,453	
V678	MADISON CO UTILITIES DIST	26,289	155,401	(83,097)	(59,852)	126,302	(86,738)	7,086	(83,624)	(83,624)	13,822	83,999	17,274	21,653	183,743	222,625	14,829	79,115	7,871	324,510	(101,100)	(101,100)	10,880	5,079		
V670	BELL CO CONSERVATION DIST	787	4,720	(2,524)	(1,818)	3,835	(2,761)	761	(3,960)	(3,960)	468	2,551	325	623	1,583	5,282	6,762	450	2,404	9,536	(6,622)	(2,251)	359	180		
V708	HERKIMER FIRE PROTECTION DIST	2,897	13,186	(7,051)	(5,078)	10,715	(7,744)	(2,786)	(10,450)	(10,450)	1,307	5,127	1,466	1,789	7,058	13,880	1,258	6,815	10,829	37,995	(12,477)	(15,964)	1,931	244		
V719	SILVER GROVE RD OF ED	75,140	420,981	(225,402)	(162,293)	342,001	(248,220)	47,173	(211,047)	(211,047)	41,712	227,489	46,782	55,321	78,740	408,324	602,999	40,141	214,809	27,897	886,614	(298,240)	(229,790)	22,867	16,746	
V724	WINNEMAC AREA DEV DIST	99,507	597,071	(319,249)	(229,960)	488,104	(349,130)	183,770	(165,360)	(165,360)	17,702	149,996	408,385	328,738	37,569	505,195	855,469	56,976	304,124	10,623	1,227,132	(373,081)	(416,131)	24,225	10,861	
V730	GREEN BAY AREA DIST	139,502	717,048	(388,424)	(282,090)	582,090	(419,512)	107,579	(311,933)	(311,933)	107,579	387,588	79,705	94,997	3,995	565,880	1,027,368	88,425	365,215	180,290	1,641,318	(531,141)	(495,938)	(15,241)	(6,167)	
V736	JEFF CO MED CENTER BOARD	48,429	420,939	(216,422)	(160,422)	331,490	(240,222)	40,667	(199,555)	(199,555)	33,149	191,449	46,461	56,461	181,449	248,283	91,461	299,145	191,461	913,427	(168,427)	(168,427)	-	-		
V759	ERLANGER/ALSMERE RD OF ED	120,793	717,996	(394,625)	(284,237)	579,716	(448,899)	124,489	(324,410)	(324,410)	148,899	398,911	82,004	97,361	58,486	686,792	1,037,382	70,424	375,905	149,234	2,624,445	(540,861)	(546,077)	(13,022)	(6,162)	
V773	McCACKERMAN CO PUB LIBRARY	38,037	214,324	(115,626)	(83,282)	159,712	(123,508)	11,072	(112,436)	(112,436)	21,433	116,881	21,433	28,527	2,232	176,678	390,814	20,644	105,140	11,930	452,518	(157,299)	(134,226)	6,143	4,541	
V819	NEWPORT RD OF ED	116,248	697,644	(373,048)	(268,935)	562,022	(408,160)	2,828	(405,332)	(405,332)	66,149	377,999	77,549	92,038	12,612	527,238	999,567	66,573	355,311	174,820	1,996,311	(471,205)	(420,692)	(25,160)	(7,071)	
V850	KANSAS CITY FIRE RESERVE ADV	210,460	1,263,020	(678,385)	(486,878)	1,028,445	(748,244)	160,612	(587,632)	(587,632)	149,623	1,403,724	120,766	166,827	1,812,314	2,595,794	642,131	2,199,764	1,782,833	40,936	2,995,640	(820,962)	(796,936)	(6,951)	(9,951)	
V855	KYANA REG PLANNING DEV	129,963	779,817	(416,988)	(300,344)	633,697	(456,213)	7,294	(449,019)	(449,019)	72,244	421,516	86,549	102,878	51,959	663,206	1,117,302	74,414	397,207	261,922	1,825,845	(627,867)	(526,814)	(34,565)	(563)	
V859	COVINGTON RD OF ED	312,745	1,882,555	(1,004,651)	(735,099)	1,529,807	(1,101,997)	104,165	(1,203,242)	(1,203,242)	386,394	1,071,362	209,261	259,261	315,647	1,970,807	2,677,277	179,645	928,909	534,360	4,999,161	(1,596,016)	(1,510,152)	(6,612)	(45,418)	
V873	PADUCAH McCACKERMAN CO BIV	16,149	93,689	(49,215)	(35,927)	65,808	(46,808)	897	(46,911)	(46,911)	8,740	40,160	7,940	9,820	83,270	118,811	7,940	18,811	9,250	227,834	(82,014)	(82,014)	1,564	1,467		
V879	CITY OF WILDER	8,922	53,537	(28,628)	(20,620)	43,295	(31,322)	3,064	(30,679)	(30,679)	5,306	28,938	5,951	7,053	6,781	76,708	76,708	5,109	27,989	7,081	116,165	(37,173)	(33,713)	3,677	2,395	
V890	OSWEGO COUNTY METRO PLAN COMM	55,531	351,594	(181,517)	(134,021)	248,489	(189,527)	114,469	(175,058)	(175,058)	149,428	154,194	32,906	37,009	20,910	335,326	414,619	146,619	78,031	12,963	325,225	(105,203)	(92,245)	3,600	4,527	
V937	HOUSING AUTH OF FRANKFORT	21,642	129,880	(69,439)	(50,015)	105,527	(75,975)	(9,149)	(85,124)	(85,124)	12,871	70,194	14,435	17,132	9,781	112,442	186,000	12,392	66,145	13,812	778,409	(82,873)	(67,958)	2,248	717	
V959	CITY OF CANTONMENT	254,274	1,575,725	(815,843)	(587,420)	1,239,859	(892,612)	1,981	(890,631)	(890,631)	1,981	890,631	1,981	76,882	1,174,145	2,186,020	145,289	777,142	452,775	3,446,538	(1,155,919)	(1,000,420)	(19,274)	2,224		
V961	ADAM COUNTY ATTORNEY	3,993	23,962	(12,813)	(9,492)	19,472	(14,039)	1,472	(12,567)	(12,567)	2,075	13,992	2,075	2,664	6,122	23,999	36,332	2,287	12,205	6,171	98,995	(18,721)	(13,849)	(683)	(308)	
W003	ANDERSON COUNTY ATTORNEY	2,148	12,886	(6,890)	(4,963)	10,471	(7,539)	1,611	(5,928)	(5,928)	1,277	6,965	1,432	1,700	3,891	13,998	18,462	1,230	6,653	3,714	29,969	(9,012)	(8,412)	952	851	
W004	BALLBOURNE COUNTY ATTORNEY	2,192	13,151	(7,023)	(5,060)	10,687	(7,894)	1,803	(6,091)	(6,091)	1,184	7,008	1,462	1,795	3,94	11,288	18,642	1,295	6,698	3,775	34,570	(10,632)	(10,060)	(479)	455	
W010	BOYD COUNTY ATTORNEY	4,584	27,506	(14,708)	(10,594)	22,152	(16,093)	1,861	(14,232)	(14,232)	3,193	17,048	3,698	4,329	21,555	39,410	2,625	14,610	28,213	14,808	(30,132)	(25,389)	(1,487)	(2,536)		
W011	BOYLE COUNTY ATTORNEY	7,706	22,239	(11,892)	(8,665)	18,072	(13,611)	2,402	(10,609)	(10,609)	2,204	12,011	2,472	2,934	31,883	31,883	2,122	11,320	3,308	48,321	(15,299)	(13,688)	1,589	1,442		
W013	BREATHITT CO ATTORNEY	6,444	38,649	(20,677)	(14,893)</																					

# County Employees Retirement System

## Schedule B - Schedule of OPEB Amounts by Employer - Nonhazardous

### As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net OPEB Liability and Sensitivity Analysis as of June 30, 2025														OPEB Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
		Discount Rate 6.20%		Discount Rate Less 1.00% 5.20%		Discount Rate Plus 1.00% 7.20%		Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Deferred Amounts from Changes in Proportionate Share of Aggregate Plan OPEB Expense (Expense Offset)		Proportionate Share of Nonemployer Contributions		Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy Year Ending 6/30/2026	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources	2026	2027	2028	2029			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)			
W076	MADISON COUNTY ATTORNEY	2,388	14,326	(9,561)	(5,518)	11,642	-	(1,213)	(1,213)	(9,595)	-	(4,563)	1,420	7,444	1,592	1,890	209	11,435	20,527	1,367	7,297	3,198	32,389	(11,687)	(9,341)	(112)	(112)	387						
W077	MADOFFIN CD ATTORNEY	1,103	6,618	(5,538)	(2,548)	5,379	-	(3,871)	(3,871)	(9,090)	-	(4,563)	656	3,576	735	873	59	5,243	9,479	631	3,170	1,337	14,817	(5,045)	(4,368)	(137)	(137)	204						
W078	MARKON COUNTY ATTORNEY	2,036	13,968	(7,463)	(3,376)	11,362	-	(8,166)	(8,166)	(7,959)	-	(3,881)	3,381	7,545	3,951	1,841	8,956	39,891	39,998	3,332	7,109	5,070	34,109	(10,765)	(7,121)	1,877	1,877	1,807						
W079	MARSHALL COUNTY ATTORNEY	1,056	6,319	(3,390)	(2,441)	5,151	-	(3,709)	(3,709)	(3,864)	-	(1,864)	628	3,427	705	836	343	5,311	9,083	605	3,229	1,910	14,827	(4,820)	(4,543)	(218)	(218)	85						
W080	MARTIN COUNTY ATTORNEY	4,734	26,347	(15,158)	(10,518)	23,036	-	(16,385)	(16,385)	(3,007)	-	(15,378)	2,815	15,233	3,151	3,140	14,234	36,448	40,615	2,705	14,439	10,974	64,735	(16,216)	(14,339)	(221)	(221)	(1,510)						
W082	MEADE COUNTY ATTORNEY	2,137	13,122	(7,017)	(3,054)	10,643	-	(7,677)	(7,677)	(4,230)	-	(11,915)	1,301	7,093	1,459	1,731	2,395	12,578	38,801	1,252	6,684	11,642	38,379	(11,409)	(10,107)	(2,675)	(2,675)	(1,428)						
W083	MINIHE COUNTY ATTORNEY	1,241	7,446	(3,361)	(2,868)	6,050	-	(4,356)	(4,356)	(5,378)	-	(5,378)	738	4,005	828	982	1,317	7,152	10,668	710	3,792	5,235	20,400	(6,485)	(5,221)	(825)	(825)	(722)						
W084	NERKER COUNTY ATTORNEY	3,895	23,874	(12,490)	(9,002)	18,994	-	(13,475)	(13,475)	(14,918)	-	(14,918)	3,317	12,614	3,998	3,084	3,225	29,541	33,490	2,230	11,906	3,154	50,789	(12,254)	(14,485)	88	88	411						
W085	METCALFE COUNTY ATTORNEY	2,666	15,998	(8,514)	(6,141)	13,000	-	(9,359)	(9,359)	(12,568)	-	(12,568)	1,586	8,647	1,778	2,111	-	12,536	22,921	1,527	8,149	4,944	37,541	(11,778)	(11,212)	(106)	(106)	90						
W087	MONTGOMERY CD ATTORNEY	1,490	8,838	(4,779)	(3,443)	7,261	-	(5,229)	(5,229)	(899)	-	(899)	886	4,831	994	1,179	11,091	18,096	12,806	863	4,533	1,971	20,183	(1,394)	(980)	1,049	1,049	(579)						
W090	NELSON COUNTY ATTORNEY	9,134	54,805	(29,305)	(21,258)	44,526	-	(17,855)	(17,855)	(33,853)	-	(33,853)	5,432	29,624	6,092	7,230	5,303	48,249	78,523	5,230	27,915	5,913	118,581	(9,367)	(33,180)	1,819	1,819	395						
W091	NICHOLAS COUNTY ATTORNEY	1,759	10,552	(5,642)	(4,064)	8,575	-	(6,173)	(6,173)	(8,281)	-	(8,281)	1,046	5,704	1,173	1,392	1,882	10,151	15,118	1,007	5,375	295	21,795	(6,932)	(5,777)	(626)	(626)	438						
W092	OHIO COUNTY ATTORNEY	61	369	(197)	(142)	303	-	(216)	(216)	(13,689)	-	(13,689)	37	199	41	49	-	2,378	2,667	528	35	188	4,532	(948)	(201)	(465)	(465)	(635)						
W095	OWSLEY COUNTY ATTORNEY	-	4,241	(2,268)	(1,624)	3,447	-	(2,441)	(2,441)	(9,091)	-	(9,091)	-	-	-	-	-	-	-	-	-	-	20,201	(8,727)	(7,756)	(378)	(378)	618						
W096	PERMETER COUNTY ATTORNEY	707	4,241	(2,268)	(1,624)	3,447	-	(2,441)	(2,441)	(10,445)	-	(10,445)	430	2,283	471	540	1,242	4,884	6,077	405	2,100	22,785	31,427	(14,058)	(12,778)	(284)	(284)	(441)						
W097	PERRY COUNTY ATTORNEY	6,009	36,358	(19,411)	(14,003)	29,545	-	(21,271)	(21,271)	(10,935)	-	(10,935)	3,604	19,653	4,041	4,797	345	28,834	59,093	3,469	18,519	5,653	109,769	(8,291)	(32,771)	(7,022)	(7,022)	(1,461)						
W098	PIKE COUNTY ATTORNEY	15,506	93,041	(49,752)	(35,854)	75,607	-	(44,434)	(44,434)	(25,893)	-	(25,893)	80,327	50,292	10,342	12,275	8,134	81,043	133,307	8,878	47,391	37,632	227,208	(75,235)	(61,171)	(5,865)	(5,865)	(3,894)						
W099	POWELL COUNTY ATTORNEY	3,883	22,299	(12,459)	(8,974)	18,953	-	(13,877)	(13,877)	(246)	-	(246)	2,309	12,594	2,990	3,074	420	16,678	20,382	2,223	11,868	5,083	53,556	(17,541)	(15,864)	(400)	(400)	57						
W103	ROWAN COUNTY ATTORNEY	2,596	15,577	(8,229)	(5,999)	12,658	-	(7,820)	(7,820)	(1,223)	-	(1,223)	1,544	8,420	1,732	2,055	8,970	21,177	23,318	1,486	7,934	3,007	34,745	(6,638)	(7,036)	369	(369)	(263)						
W104	RUSSELL COUNTY ATTORNEY	4,012	24,071	(12,872)	(9,371)	19,561	-	(14,083)	(14,083)	(5,263)	-	(5,263)	2,386	13,011	2,676	3,176	-	18,863	34,489	2,297	12,261	9,889	58,936	(21,315)	(17,445)	(1,097)	(1,097)	(216)						
W105	SCOTT COUNTY ATTORNEY	-	-	-	-	-	-	(12,641)	(12,641)	(12,641)	-	(12,641)	-	-	-	-	-	-	-	-	-	-	3,767	-	-	-	-	-						
W106	SHELBY COUNTY ATTORNEY	-	-	-	-	-	-	(8,078)	(8,078)	-	-	(8,078)	-	-	-	-	-	-	-	-	-	-	17,529	-	-	-	-	-						
W107	SIMPSON COUNTY ATTORNEY	2,083	12,379	(6,619)	(4,788)	10,099	-	(7,242)	(7,242)	5,233	-	(2,009)	1,227	6,691	1,376	1,633	2,250	16,950	17,736	1,181	6,355	2,422	27,644	(7,948)	(6,510)	2,166	2,166	1,592						
W109	TAYLOR COUNTY ATTORNEY	5,692	34,156	(18,264)	(13,155)	27,756	-	(19,983)	(19,983)	3,111	-	(16,872)	3,385	18,463	3,797	4,506	-	9,871	36,637	48,338	3,259	17,398	5,303	74,898	(20,096)	(12,510)	(402)	(402)	(251)					
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	(1,370)	(1,370)	-	-	(1,370)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
W111	UNION COUNTY ATTORNEY	18,929	113,580	(60,734)	(43,745)	92,298	-	(66,450)	(66,450)	(1,381)	-	(1,381)	1,124	729	150	178	2,066	17,354	106,357	162,734	10,838	57,853	22,715	254,140	(79,150)	(65,727)	(1,642)	(1,642)	444					
W112	WASHINGTON CD ATTORNEY	1,888	11,300	(6,058)	(4,344)	9,207	-	(6,409)	(6,409)	(1,837)	-	(1,837)	1,123	6,124	1,259	1,495	1,435	10,313	16,231	1,081	5,771	4,766	27,851	(9,774)	(7,161)	(407)	(407)	(136)						
W113	WHEELY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
W119	WOLFE COUNTY ATTORNEY	2,027	12,165	(6,205)	(4,485)	9,886	-	(7,117)	(7,117)	2,089	-	(5,028)	1,206	6,576	1,352	1,605	2,740	12,273	17,430	1,161	6,197	2,528	27,316	(8,838)	(8,140)	(14)	(14)	(51)						
W120	WOODRUFF COUNTY ATTORNEY	4,007	24,342	(13,016)	(9,375)	19,781	-	(14,242)	(14,242)	(8,397)	-	(8,397)	2,411	13,558	2,706	3,211	59,075	38,877	2,223	12,399	10,383	99,882	(22,907)	(16,928)	(877)	(877)	(103)							
W030	OWENSON DAVISS CD TOUR	10,510	71,436	(40,399)	(29,513)	58,011	-	(41,794)	(41,794)	885	-	(40,909)	7,081	38,614	7,941	9,424	15,164	102,352	6,817	36,387	12,336	157,892	(44,529)	(44,815)	385	385	2,209							
X034	FAYETTE COUNTY ATTORNEY	51,871	311,240	(166,428)	(119,873)	252,212	-	(182,092)	(182,092)	(40,581)	-	(40,581)	30,849	168,235	34,997	40,661	57,797	301,690	445,937	29,700	158,333	68,905	705,075	(240,366)	(182,205)	(17,973)	3,112	3,112						
X059	KENTON COUNTY ATTORNEY	34,072	204,443	(109,321)	(78,760)	166,135	-	(119,610)	(119,610)	(9,156)	-	(9,156)	110,508	110,508	22,725	26,971	80,834	243,021	350,909	104,136	24,406	440,970	(31,785)	(100,861)	39,087	39,087	14,592							
X105	GEORGETOWN WATER & SEWER	114,516	687,133	(367,428)	(264,647)	568,380	-	(402,010)	(402,010)	(30,780)	-	(30,780)	68,107	374,418	76,380	90,651	39,864	576,313	984,507	65,570	349,997	172,157	1,572,231	(327,171)	(457,509)	(18,514)	9,671	9,671						
X056	LDU FIRE/FIGHTERS PENS FUN	2,795	16,770	(8,367)	(6,499)	13,028	-	(9,811)	(9,811)	(14,035)	-	(14,035)	2,662	9,065	1,864	2,112	1,297	16,428	24,027	1,600	8,542	43,292	77,461	(29,987)	(23,999)	(10,084)	(10,084)	(3,752)						
TOTAL		\$ 96,042,447	\$ 576,284,675	\$ (308,154,245)	\$ (221,954,059)	\$ 468,320,089		\$ (337,157,733)	\$ (337,157,733)	\$ (10,894,536)		\$ (47,192,269)	\$ 57,119,923	\$ 311,500,441	\$ 64,658,503	\$ 76,077,002	\$ 77,613,304	\$ 529,205,250	\$ 825,648,107	\$ 54,952,158	\$ 293,535,769	\$ 97,736,113	\$ 1,271,950,147	\$ (409,198,280)	\$ (354,749,690)	\$ 12,101,847	\$ 9,101,226							

County Employees Retirement System  
Schedule A - Schedule of Employer Allocations - Hazardous  
For the year ended June 30, 2025

**County Employees Retirement System (Hazardous)**

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

Participating Employer Code	Participating Employer Name	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
39759	SHERIFF EXP ALLOWANCE	0.000000%	\$ -	\$ -	\$ -
39932	JEFFERSON CO SHERIFF	0.931044%	161,052	2,129	163,181
39934	KENTON CO SHERIFF	0.164466%	28,449	376	28,825
39936	CAMPBELL CO SHERIFF	0.000000%	-	-	-
39938	FAYETTE CO SHERIFF	0.488956%	84,579	1,118	85,697
39940	DAVISS CO SHERIFF	0.321158%	55,554	734	56,288
39944	HARDIN COUNTY SHERIFF	0.284392%	49,194	650	49,844
39946	WARREN COUNTY SHERIFF	0.365152%	63,164	835	63,999
39948	BOONE COUNTY SHERIFF	1.527362%	264,202	3,492	267,694
39952	MADISON COUNTY SHERIFF	0.185159%	32,029	423	32,452
39962	BULLITT CO SHERIFF	0.286598%	49,576	655	50,231
A156	CITY OF ANCHORAGE	0.048816%	8,444	112	8,556
AB19	BELLEVUE/DAYTON FIRE	0.188187%	32,553	430	32,983
AC19	CAMPBELL CO FIRE DIST 1	0.048212%	8,340	110	8,450
AD19	SOUTHERN CAMPBELL F DIST	0.000000%	-	-	-
AS02	ALLEN CO AMBULANCE SVC	0.115516%	19,982	264	20,246
AS20	WOODFORD CO FIRE DISTRICT	0.060140%	10,403	138	10,541
B008	BURLINGTON FIRE PRO DIST	0.326772%	56,525	747	57,272
B015	CITY OF HILLVIEW	0.169683%	29,352	388	29,740
B019	CAMPBELL FIRE/ RESCUE	0.275363%	47,632	630	48,262
B045	CITY OF BELLEFONTE	0.030558%	5,286	70	5,356
B048	CITY OF HARLAN	0.008258%	1,428	19	1,447
B100	CITY OF SCIENCE HILL	0.011727%	2,029	27	2,056
B256	BUECHEL FIRE PROTECT DIST	0.000000%	-	-	-
B259	CITY OF LUDLOW	0.121345%	20,990	277	21,267
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2.509539%	434,099	5,738	439,837
B656	LOUISVILLE AIRPORT AUTHOR	0.343432%	59,407	785	60,192
B956	LAKE DREAMLAND FIRE DIST	0.000000%	-	-	-
C106	CITY OF SIMPSONVILLE	0.087808%	15,189	201	15,390
C156	FAIRDALE FIRE DISTRICT	0.169907%	29,391	388	29,779
C256	LOUISVILLE/JEFF CO METRO	24.181402%	4,182,890	55,293	4,238,183
C356	INDIAN HILLS POLICE DEPT	0.023959%	4,144	55	4,199
D024	CITY OF PEMBROKE	0.000000%	-	-	-
D071	CITY OF LEWISBURG	0.000000%	-	-	-
D098	CITY OF COAL RUN VILLAGE	0.030180%	5,221	69	5,290
D106	SIMPSONVILLE RURAL FIRE	0.081990%	14,183	187	14,370
G015	ZONETON FIRE PROT DIST	0.250546%	43,339	573	43,912
GS06	SHELBY CO SUB FIRE DIST	0.027095%	4,687	62	4,749
J002	CITY OF SCOTTSVILLE	0.105886%	18,316	242	18,558
J003	CITY OF LAWRENCEBURG	0.110982%	19,198	254	19,452
J007	CITY OF MIDDLESBORO	0.320961%	55,520	734	56,254
J024	CITY OF HOPKINSVILLE	1.317610%	227,920	3,013	230,933
J026	CLAY CO BD OF ED	0.008882%	1,536	20	1,556
J037	CITY OF FRANKFORT	1.229109%	212,611	2,810	215,421
J040	CITY OF LANCASTER	0.017852%	3,088	41	3,129

County Employees Retirement System  
Schedule A - Schedule of Employer Allocations - Hazardous  
For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
J059	KENTON COUNTY AIRPORT BD	1.296575%	224,281	2,965	227,246
J063	CITY OF LONDON	0.408330%	70,633	934	71,567
J067	CITY OF WHITESBURG	0.090702%	15,690	207	15,897
J084	CITY OF HARRODSBURG	0.248837%	43,044	569	43,613
J090	CITY OF BARDSTOWN	0.415675%	71,903	950	72,853
J100	CITY OF SOMERSET	1.027502%	177,737	2,349	180,086
J113	CITY OF MORGANFIELD	0.008484%	1,468	19	1,487
J118	CITY OF CORBIN	0.271306%	46,930	620	47,550
J156	CITY OF JEFFERSONTOWN	0.699743%	121,041	1,600	122,641
J210	BOYD CO AMBULANCE SERVICE	0.428755%	74,166	980	75,146
J256	CITY OF ST MATTHEWS	0.328351%	56,798	751	57,549
J259	CITY OF PARK HILLS	0.043512%	7,527	99	7,626
J319	CITY OF ALEXANDRIA	0.126921%	21,955	290	22,245
J324	CITY OF OAK GROVE	0.138275%	23,919	316	24,235
J356	CITY OF WEST BUECHEL	0.028155%	4,870	64	4,934
J359	CITY OF FORT WRIGHT	0.275993%	47,741	631	48,372
J410	CANNONSBURG VOL FIRE DEPT	0.010027%	1,734	23	1,757
J419	CITY OF COLD SPRING	0.073339%	12,686	168	12,854
J456	CITY OF SHIVELY	0.527449%	91,238	1,206	92,444
J510	CITY OF CATLETTSBURG	0.075416%	13,045	172	13,217
J619	CITY OF FORT THOMAS	0.598144%	103,467	1,368	104,835
J719	CITY OF SOUTHGATE	0.040299%	6,971	92	7,063
J756	CITY OF PROSPECT	0.000000%	-	-	-
J819	CITY OF BELLEVUE	0.100133%	17,321	229	17,550
J859	CITY OF VILLA HILLS	0.102502%	17,731	234	17,965
J919	CITY OF DAYTON	0.090998%	15,741	208	15,949
J956	OKOLONA FIRE DISTRICT	0.947042%	163,819	2,165	165,984
J959	CITY OF INDEPENDENCE	0.303831%	52,557	695	53,252
K001	CITY OF COLUMBIA	0.098027%	16,957	224	17,181
K010	CITY OF ASHLAND	1.121718%	194,034	2,565	196,599
K011	CITY OF DANVILLE	0.674707%	116,711	1,543	118,254
K016	CITY OF MORGANTOWN	0.055678%	9,631	127	9,758
K018	CITY OF MURRAY	0.478300%	82,736	1,094	83,830
K019	CITY OF NEWPORT	0.914252%	158,147	2,090	160,237
K026	CITY OF MANCHESTER	0.049811%	8,616	114	8,730
K029	CITY OF BURKESVILLE	0.034607%	5,986	79	6,065
K034	LEX/FAYETTE URBAN CO GOVT	2.278804%	394,187	5,210	399,397
K041	CITY OF WILLIAMSTOWN	0.042588%	7,367	97	7,464
K043	CITY OF LEITCHFIELD	0.129463%	22,394	296	22,690
K049	CITY OF CYNTHIANA	0.218743%	37,838	500	38,338
K065	CITY OF BEATTYVILLE	0.036549%	6,322	84	6,406
K071	CITY OF RUSSELLVILLE	0.214291%	37,068	490	37,558
K078	CITY OF LEBANON	0.102180%	17,675	234	17,909
K079	CITY OF BENTON	0.066957%	11,582	153	11,735
K090	NELSON COUNTY BD OF ED	0.001349%	233	3	236
K091	CITY OF CARLISLE	0.000000%	-	-	-
K099	CITY OF STANTON	0.047403%	8,200	108	8,308
K103	CITY OF MOREHEAD	0.191127%	33,061	437	33,498
K105	CITY OF GEORGETOWN	1.198432%	207,304	2,740	210,044
K106	CITY OF SHELBYVILLE	0.437639%	75,703	1,001	76,704
K108	CITY OF TAYLORSVILLE	0.000000%	-	-	-

County Employees Retirement System  
Schedule A - Schedule of Employer Allocations - Hazardous  
For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
K111	CITY OF CADIZ	0.051828%	8,965	119	9,084
K114	CITY OF BOWLING GREEN	2.941238%	508,774	6,725	515,499
K115	CITY OF SPRINGFIELD	0.062035%	10,731	142	10,873
K120	CITY OF VERSAILLES	0.474051%	82,001	1,084	83,085
K200	CITY OF FERGUSON	0.000000%	-	-	-
K256	JEFFERSONTOWN FIRE DIST	1.008654%	174,476	2,306	176,782
K315	MT WASHINGTON FIRE P DIST	0.164562%	28,466	376	28,842
K356	ST MATTHEWS FIRE DIST.	1.050492%	181,714	2,402	184,116
K414	CITY OF SMITHS GROVE	0.024510%	4,240	56	4,296
K419	ALEXANDRIA FIRE DISTRICT	0.000000%	-	-	-
K456	CAMP TAYLOR FIRE PRO DIST	0.000000%	-	-	-
K559	CITY OF TAYLOR MILL	0.187769%	32,480	429	32,909
K656	MCPAHAN FIRE PRO DIST 14	0.000000%	-	-	-
K659	CITY OF EDGEWOOD	0.242521%	41,951	555	42,506
K719	CENTRAL CAMPBELL CO FIRE	0.221786%	38,364	507	38,871
K759	LAKESIDE/CRESTVIEWHLS POL	0.127855%	22,116	292	22,408
K856	HIGHVIEW FIRE DISTRICT	0.000000%	-	-	-
K859	CITY OF FORT MITCHELL	0.247539%	42,819	566	43,385
L001	ADAIR CO AMBULANCE SER	0.097205%	16,814	222	17,036
L005	CITY OF GLASGOW	0.513350%	88,799	1,174	89,973
L009	CITY OF PARIS	0.548071%	94,805	1,253	96,058
L015	CITY OF MT WASHINGTON	0.214041%	37,025	489	37,514
L025	CITY OF WINCHESTER	1.011858%	175,031	2,314	177,345
L031	EDMONSON CO AMBULANCE DIS	0.009931%	1,718	23	1,741
L035	CITY OF FLEMINGSBURG	0.036997%	6,400	85	6,485
L039	CITY OF WARSAW	0.032288%	5,585	74	5,659
L044	GREEN CO AMBULANCE SVC	0.025704%	4,446	59	4,505
L050	CITY OF MUNFORDVILLE	0.041612%	7,198	95	7,293
L052	CITY OF EMINENCE	0.050893%	8,803	116	8,919
L057	CITY OF NICHOLASVILLE	1.171261%	202,604	2,678	205,282
L061	CITY OF BARBOURVILLE	0.022131%	3,828	51	3,879
L072	CITY OF EDDYVILLE	0.016641%	2,879	38	2,917
L073	CITY OF PADUCAH	1.431777%	247,668	3,274	250,942
L077	CITY OF SALYERSVILLE	0.015052%	2,604	34	2,638
L086	CITY OF TOMPKINSVILLE	0.041510%	7,180	95	7,275
L090	CITY OF NEW HAVEN	0.000000%	-	-	-
L107	CITY OF FRANKLIN	0.224535%	38,840	513	39,353
L108	SPENCER CO FIRE DIST	0.010775%	1,864	25	1,889
L110	CITY OF ELKTON	0.011109%	1,922	25	1,947
L156	CITY OF LYNDON	0.166183%	28,746	380	29,126
L159	ELSMERE FIRE PROTECTION	0.114706%	19,842	262	20,104
L356	EASTWOOD FIRE PROT DIST	0.000000%	-	-	-
L456	HARRODS CREEK FIRE DIST	0.000000%	-	-	-
L556	LYNDON FIRE PROTECT DIST	0.000000%	-	-	-
L656	FERN CREEK FIRE PROT DIST	1.190339%	205,904	2,722	208,626
L756	PLEASURE RIDGE PARK FIRE	1.139195%	197,057	2,605	199,662
L956	WORTHINGTON FIRE DEPT	0.000000%	-	-	-
M014	CITY OF HARDINSBURG	0.041193%	7,126	94	7,220
M015	BULLITT CO FISCAL COURT	0.006906%	1,195	16	1,211
M022	CITY OF OLIVE HILL	0.032245%	5,578	74	5,652
M042	CITY OF MAYFIELD	0.518741%	89,732	1,186	90,918
M054	CITY OF DAWSON SPRINGS	0.019409%	3,357	44	3,401
M059	KENTON COUNTY FISCAL CT	0.428989%	74,206	981	75,187
M069	CITY OF STANFORD	0.096812%	16,746	221	16,967

County Employees Retirement System  
Schedule A - Schedule of Employer Allocations - Hazardous  
For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
M076	CITY OF RICHMOND	1.218814%	210,830	2,787	213,617
M081	CITY OF MAYSVILLE	0.417746%	72,262	955	73,217
M082	CITY OF BRANDENBURG	0.042983%	7,435	98	7,533
M085	CITY OF EDMONTON	0.049368%	8,540	113	8,653
M096	CITY OF FALMOUTH	0.000000%	-	-	-
M109	CITY OF CAMPBELLSVILLE	0.225565%	39,018	516	39,534
M110	CITY OF GUTHRIE	0.000000%	-	-	-
M118	WHITLEY CO FISCAL COURT	0.006546%	1,132	15	1,147
M315	CITY OF PIONEER VILLAGE	0.029395%	5,085	67	5,152
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	-	-	-
N008	CITY OF FLORENCE	1.697498%	293,632	3,881	297,513
N009	CITY OF MILLERSBURG	0.007991%	1,382	18	1,400
N011	CITY OF PERRYVILLE	0.005267%	911	12	923
N012	CITY OF BROOKSVILLE	0.000000%	-	-	-
N014	CITY OF IRVINGTON	0.020030%	3,465	46	3,511
N022	CITY OF GRAYSON	0.068379%	11,828	156	11,984
N050	CITY OF HORSE CAVE	0.035801%	6,193	82	6,275
N051	CITY OF HENDERSON	1.012855%	175,203	2,316	177,519
N054	CITY OF MADISONVILLE	0.954799%	165,161	2,183	167,344
N076	MADISON CO EMS	0.464658%	80,376	1,062	81,438
N087	CITY OF MT STERLING	0.208272%	36,027	476	36,503
N088	MORGAN CO AMBULANCE SERV	0.008312%	1,438	19	1,457
N093	CITY OF LAGRANGE	0.091434%	15,816	209	16,025
N094	CITY OF OWENTON	0.014577%	2,521	33	2,554
N099	CITY OF CLAY CITY	0.000000%	-	-	-
N100	CITY OF BURNSIDE	0.028281%	4,892	65	4,957
N104	CITY OF JAMESTOWN	0.007091%	1,227	16	1,243
P007	CITY OF PINEVILLE	0.019898%	3,442	45	3,487
P015	CITY OF LEBANON JUNCTION	0.014172%	2,451	32	2,483
P033	ESTILL COUNTY EMS	0.078339%	13,551	179	13,730
P041	CITY OF DRY RIDGE	0.189303%	32,746	433	33,179
P043	CITY OF CLARKSON	0.004130%	714	9	723
P079	CITY OF CALVERT CITY	0.051031%	8,827	117	8,944
P093	SOUTH OLDHAM FIRE DEPT	0.127056%	21,978	291	22,269
P116	CITY OF MONTICELLO	0.058248%	10,076	133	10,209
P117	CITY OF CLAY	0.000000%	-	-	-
R015	CITY OF SHEPHERDSVILLE	0.755678%	130,717	1,728	132,445
R017	CITY OF PRINCETON	0.082235%	14,225	188	14,413
R045	CITY OF RUSSELL	0.115283%	19,942	264	20,206
R057	CITY OF WILMORE	0.063456%	10,977	145	11,122
R104	CITY OF RUSSELL SPRINGS	0.055457%	9,593	127	9,720
R105	CITY OF STAMPING GROUND	0.007848%	1,358	18	1,376
T559	INDEPENDENCE FIRE DIST	0.412962%	71,434	944	72,378
V001	ADAIR COUNTY FISCAL COURT	0.069105%	11,954	158	12,112
V002	ALLEN COUNTY FISCAL COURT	0.124011%	21,451	284	21,735
V003	ANDERSON CO FISCAL COURT	0.088082%	15,236	201	15,437
V005	BARREN CO FISCAL CT	0.188289%	32,570	431	33,001
V007	BELL CO FISCAL CT	0.045346%	7,844	104	7,948
V008	BOONE CO FISCAL CT	0.445216%	77,013	1,018	78,031
V009	BOURBON CO FISCAL COURT	0.120090%	20,773	275	21,048
V011	BOYLE COUNTY FISCAL COURT	0.399685%	69,137	914	70,051
V012	BRACKEN CO FISCAL COURT	0.029428%	5,090	67	5,157
V013	BREATHITT CO FISCAL COURT	0.013892%	2,403	32	2,435
V014	BRECKINRIDGE CO FISCAL CT	0.075576%	13,073	173	13,246

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Participating Employer Code	Participating Employer Name	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
V017	CALDWELL CO FISCAL COURT	0.024790%	4,288	57	4,345
V019	CAMPBELL CO FISCAL CT	0.374406%	64,765	856	65,621
V023	CASEY CO FISCAL COURT	0.042953%	7,430	98	7,528
V025	CLARK COUNTY FISCAL COURT	0.300701%	52,015	688	52,703
V030	DAVIESS CO FISCAL COURT	0.625536%	108,205	1,430	109,635
V032	ELLIOTT CO FISCAL CT	0.021496%	3,718	49	3,767
V035	FLEMING CO FISCAL COURT	0.041174%	7,122	94	7,216
V037	FRANKLIN CO FISCAL COURT	0.637152%	110,214	1,457	111,671
V041	GRANT COUNTY FISCAL COURT	0.108836%	18,826	249	19,075
V043	GRAYSON CO FISCAL COURT	0.170198%	29,441	389	29,830
V047	HARDIN CO FISCAL COURT	0.866672%	149,917	1,982	151,899
V049	HARRISON CO FISCAL COURT	0.064634%	11,180	148	11,328
V052	HENRY CO FISCAL COURT	0.035019%	6,057	80	6,137
V054	HOPKINS CO FISCAL COURT	0.224590%	38,850	514	39,364
V057	JESSAMINE CO FISCAL COURT	0.612682%	105,981	1,401	107,382
V060	KNOTT CO FISCAL CT	0.016189%	2,800	37	2,837
V062	LARUE CO FISCAL COURT	0.030545%	5,284	70	5,354
V063	LAUREL COUNTY FISCAL COUR	0.016157%	2,795	37	2,832
V067	LETCHER CO FISCAL COURT	0.018702%	3,235	43	3,278
V070	LIVINGSTON CO FISCAL CT	0.062743%	10,853	143	10,996
V072	LYON COUNTY FISCAL COURT	0.022998%	3,978	53	4,031
V073	MCCRACKEN CO FISCAL COURT	0.697222%	120,605	1,594	122,199
V076	MADISON CO FISCAL COURT	0.137165%	23,727	314	24,041
V078	MARION CO FISCAL COURT	0.073991%	12,799	169	12,968
V079	MARSHALL CO FISCAL COURT	0.281369%	48,671	643	49,314
V081	MASON CO FIS CT	0.073422%	12,700	168	12,868
V082	MEADE COUNTY FISCAL COURT	0.092813%	16,055	212	16,267
V083	MENIFEE CO FISCAL COURT	0.025752%	4,455	59	4,514
V087	MONTGOMERY CO FISCAL CT	0.096190%	16,639	220	16,859
V088	MORGAN CO FISCAL CT	0.006606%	1,143	15	1,158
V090	NELSON CO FISCAL CT	0.240077%	41,528	549	42,077
V093	OLDHAM CO FISCAL COURT	0.628291%	108,681	1,437	110,118
V094	OWEN COUNTY FISCAL COURT	0.029050%	5,025	66	5,091
V096	PENDLETON CO FISCAL COURT	0.041230%	7,132	94	7,226
V100	PULASKI CO FISCAL CT	0.434074%	75,086	992	76,078
V103	ROWAN CO FISCAL COURT	0.017982%	3,111	41	3,152
V105	SCOTT CO FISCAL CT	1.452120%	251,187	3,320	254,507
V106	SHELBY CO FISCAL COURT	0.597444%	103,346	1,366	104,712
V107	SIMPSON CO FISCAL COURT	0.164583%	28,470	376	28,846
V108	SPENCER CO TREASURER	0.205119%	35,481	469	35,950
V109	TAYLOR COUNTY FISCAL COUR	0.074148%	12,826	170	12,996
V112	TRIMBLE CO FISCAL COURT	0.013553%	2,344	31	2,375
V113	UNION COUNTY FISCAL COURT	0.013719%	2,373	31	2,404
V115	WASHINGTON CO FIS COURT	0.051297%	8,873	117	8,990
V119	CITY OF HIGHLAND HEIGHTS	0.068620%	11,870	157	12,027
V120	WOODFORD CO FISCAL COURT	0.181142%	31,334	414	31,748
V159	CITY OF ERLANGER	0.727774%	125,890	1,664	127,554
V171	CITY OF ADAIRVILLE	0.014690%	2,541	34	2,575
V189	CITY OF CENTRAL CITY	0.065335%	11,302	149	11,451
V196	CITY OF BUTLER	0.006880%	1,190	16	1,206
V197	CITY OF HAZARD	0.010049%	1,738	23	1,761
V205	BARREN/METCALFE CO AMB SR	0.315564%	54,586	722	55,308
V298	CITY OF PIKEVILLE	0.070884%	12,262	162	12,424
V330	CITY OF OWENSBORO	1.974997%	341,634	4,516	346,150

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Participating Employer Code	Participating Employer Name	2025 Proportionate Share	Employer Contributions for FYE June 30, 2025		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
V347	CITY OF RADCLIFF	0.533791%	92,335	1,220	93,555
V359	CITY OF ELSMERE	0.147976%	25,597	338	25,935
V376	CITY OF BEREA	0.470859%	81,449	1,077	82,526
V408	UNION EMERGENCY SERVICES	0.382591%	66,180	875	67,055
V447	CITY OF ELIZABETHTOWN	1.206660%	208,727	2,759	211,486
V608	WALTON FIRE DIST/EMS	0.291701%	50,458	667	51,125
V647	CITY OF VINE GROVE	0.066822%	11,559	153	11,712
V708	HEBRON FIRE PROTECTION DI	0.576313%	99,690	1,318	101,008
V808	POINT PLEASANT FIRE DIST	0.146282%	25,304	334	25,638
V919	CITY OF WILDER	0.210095%	36,342	480	36,822
V959	CITY OF COVINGTON	2.554883%	441,943	5,842	447,785
<b>TOTAL</b>		<b>100.000000%</b>	<b>\$ 17,297,959</b>	<b>\$ 228,646</b>	<b>\$ 17,526,605</b>



# County Employees Retirement System Schedule B - Schedule of OPEB Amounts by Employer - Hazardous As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net OPEB Liability and Sensitivity Analysis as of June 30, 2025										Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources										Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
		Discount Rate					Health Care					Change in Proportionate Share of Plan Contributions			Change in Proportionate Share of Plan Contributions			Total Deferred Outflows of Resources				Total Deferred Inflows of Resources																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
		6.24%		5.24%		7.24%		1% Increase		1% Decrease		Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Employer OPEB Expense (Offset)	Net Employer OPEB Expense (Offset)	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflows of Resources																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)	(211)	(212)	(213)	(214)	(215)	(216)	(217)	(218)	(219)	(220)	(221)	(222)	(223)	(224)	(225)	(226)	(227)	(228)	(229)	(230)	(231)	(232)	(233)	(234)	(235)	(236)	(237)	(238)	(239)	(240)	(241)	(242)	(243)	(244)	(245)	(246)	(247)	(248)	(249)	(250)	(251)	(252)	(253)	(254)	(255)	(256)	(257)	(258)	(259)	(260)	(261)	(262)	(263)	(264)	(265)	(266)	(267)	(268)	(269)	(270)	(271)	(272)	(273)	(274)	(275)	(276)	(277)	(278)	(279)	(280)	(281)	(282)	(283)	(284)	(285)	(286)	(287)	(288)	(289)	(290)	(291)	(292)	(293)	(294)	(295)	(296)	(297)	(298)	(299)	(300)	(301)	(302)	(303)	(304)	(305)	(306)	(307)	(308)	(309)	(310)	(311)	(312)	(313)	(314)	(315)	(316)	(317)	(318)	(319)	(320)	(321)	(322)	(323)	(324)	(325)	(326)	(327)	(328)	(329)	(330)	(331)	(332)	(333)	(334)	(335)	(336)	(337)	(338)	(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)	(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356)	(357)	(358)	(359)	(360)	(361)	(362)	(363)	(364)	(365)	(366)	(367)	(368)	(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)	(378)	(379)	(380)	(381)	(382)	(383)	(384)	(385)	(386)	(387)	(388)	(389)	(390)	(391)	(392)	(393)	(394)	(395)	(396)	(397)	(398)	(399)	(400)	(401)	(402)	(403)	(404)	(405)	(406)	(407)	(408)	(409)	(410)	(411)	(412)	(413)	(414)	(415)	(416)	(417)	(418)	(419)	(420)	(421)	(422)	(423)	(424)	(425)	(426)	(427)	(428)	(429)	(430)	(431)	(432)	(433)	(434)	(435)	(436)	(437)	(438)	(439)	(440)	(441)	(442)	(443)	(444)	(445)	(446)	(447)	(448)	(449)	(450)	(451)	(452)	(453)	(454)	(455)	(456)	(457)	(458)	(459)	(460)	(461)	(462)	(463)	(464)	(465)	(466)	(467)	(468)	(469)	(470)	(471)	(472)	(473)	(474)	(475)	(476)	(477)	(478)	(479)	(480)	(481)	(482)	(483)	(484)	(485)	(486)	(487)	(488)	(489)	(490)	(491)	(492)	(493)	(494)	(495)	(496)	(497)	(498)	(499)	(500)	(501)	(502)	(503)	(504)	(505)	(506)	(507)	(508)	(509)	(510)	(511)	(512)	(513)	(514)	(515)	(516)	(517)	(518)	(519)	(520)	(521)	(522)	(523)	(524)	(525)	(526)	(527)	(528)	(529)	(530)	(531)	(532)	(533)	(534)	(535)	(536)	(537)	(538)	(539)	(540)	(541)	(542)	(543)	(544)	(545)	(546)	(547)	(548)	(549)	(550)	(551)	(552)	(553)	(554)	(555)	(556)	(557)	(558)	(559)	(560)	(561)	(562)	(563)	(564)	(565)	(566)	(567)	(568)	(569)	(570)	(571)	(572)	(573)	(574)	(575)	(576)	(577)	(578)	(579)	(580)	(581)	(582)	(583)	(584)	(585)	(586)	(587)	(588)	(589)	(590)	(591)	(592)	(593)	(594)	(595)	(596)	(597)	(598)	(599)	(600)	(601)	(602)	(603)	(604)	(605)	(606)	(607)	(608)	(609)	(610)	(611)	(612)	(613)	(614)	(615)	(616)	(617)	(618)	(619)	(620)	(621)	(622)	(623)	(624)	(625)	(626)	(627)	(628)	(629)	(630)	(631)	(632)	(633)	(634)	(635)	(636)	(637)	(638)	(639)	(640)	(641)	(642)	(643)	(644)	(645)	(646)	(647)	(648)	(649)	(650)	(651)	(652)	(653)	(654)	(655)	(656)	(657)	(658)	(659)	(660)	(661)	(662)	(663)	(664)	(665)	(666)	(667)	(668)	(669)	(670)	(671)	(672)	(673)	(674)	(675)	(676)	(677)	(678)	(679)	(680)	(681)	(682)	(683)	(684)	(685)	(686)	(687)	(688)	(689)	(690)	(691)	(692)	(693)	(694)	(695)	(696)	(697)	(698)	(699)	(700)	(701)	(702)	(703)	(704)	(705)	(706)	(707)	(708)	(709)	(710)	(711)	(712)	(713)	(714)	(715)	(716)	(717)	(718)	(719)	(720)	(721)	(722)	(723)	(724)	(725)	(726)	(727)	(728)	(729)	(730)	(731)	(732)	(733)	(734)	(735)	(736)	(737)	(738)	(739)	(740)	(741)	(742)	(743)	(744)	(745)	(746)	(747)	(748)	(749)	(750)	(751)	(752)	(753)	(754)	(755)	(756)	(757)	(758)	(759)	(760)	(761)	(762)	(763)	(764)	(765)	(766)	(767)	(768)	(769)	(770)	(771)	(772)	(773)	(774)	(775)	(776)	(777)	(778)	(779)	(780)	(781)	(782)	(783)	(784)	(785)	(786)	(787)	(788)	(789)	(790)	(791)	(792)	(793)	(794)	(795)	(796)	(797)	(798)	(799)	(800)	(801)	(802)	(803)	(804)	(805)	(806)	(807)	(808)	(809)	(810)	(811)	(812)	(813)	(814)	(815)	(816)	(817)	(818)	(819)	(820)	(821)	(822)	(823)	(824)	(825)	(826)	(827)	(828)	(829)	(830)	(831)	(832)	(833)	(834)	(835)	(836)	(837)	(838)	(839)	(840)	(841)	(842)	(843)	(844)	(845)	(846)	(847)	(848)	(849)	(850)	(851)	(852)	(853)	(854)	(855)	(856)	(857)	(858)	(859)	(860)	(861)	(862)	(863)	(864)	(865)	(866)	(867)	(868)	(869)	(870)	(871)	(872)	(873)	(874)	(875)	(876)	(877)	(878)	(879)	(880)	(881)	(882)	(883)	(884)	(885)	(886)	(887)	(888)	(889)	(890)	(891)	(892)	(893)	(894)	(895)	(896)	(897)	(898)	(899)	(900)	(901)	(902)	(903)	(904)	(905)	(906)	(907)	(908)	(909)	(910)	(911)	(912)	(913)	(914)	(915)	(916)	(917)	(918)	(919)	(920)	(921)	(922)	(923)	(924)	(925)	(926)	(927)	(928)	(929)	(930)	(931)	(932)	(933)	(934)	(935)	(936)	(937)	(938)	(939)	(940)	(941)	(942)	(943)	(944)	(945)	(946)	(947)	(948)	(949)	(950)	(951)	(952)	(953)	(954)	(955)	(956)	(957)	(958)	(959)	(960)	(961)	(962)	(963)	(964)	(965)	(966)	(967)	(968)	(969)	(970)	(971)	(972)	(973)	(974)	(975)	(976)	(977)	(978)	(979)	(980)	(981)	(982)	(983)	(984)	(985)	(986)	(987)	(988)	(989)	(990)	(991)	(992)	(993)	(994)	(995)	(996)	(997)	(998)	(999)	(1000)	(1001)	(1002)	(1003)	(1004)	(1005)	(1006)	(1007)	(1008)	(1009)	(1010)	(1011)	(1012)	(1013)	(1014)	(1015)	(1016)	(1017)	(1018)	(1019)	(1020)	(1021)	(1022)	(1023)	(1024)	(1025)	(1026)	(1027)	(1028)	(1029)	(1030)	(1031)	(1032)	(1033)	(1034)	(1035)	(1036)	(1037)	(1038)	(1039)	(1040)	(1041)	(1042)	(1043)	(1044)	(1045)	(1046)	(1047)	(1048)	(1049)	(1050)	(1051)	(1052)	(1053)	(1054)	(1055)	(1056)	(1057)	(1058)	(1059)	(1060)	(1061)	(1062)	(1063)	(1064)	(1065)	(1066)	(1067)	(1068)	(1069)	(1070)	(1071)	(1072)	(1073)	(1074)	(1075)	(1076)	(1077)	(1078)	(1079)	(1080)	(1081)	(1082)	(1083)	(1084)	(1085)	(1086)	(1087)	(1088)	(1089)	(1090)	(1091)	(1092)	(1093)	(1094)	(1095)	(1096)	(1097)	(1098)	(1099)	(1100)	(1101)	(1102)	(1103)	(1104)	(1105)	(1106)	(1107)	(1108)	(1109)	(1110)	(1111)	(1112)	(1113)	(1114)	(1115)	(1116)	(1117)	(1118)	(1119)	(1120)	(1121)	(1122)	(1123)	(1124)	(1125)	(1126)	(1127)	(1128)	(1129)	(1130)	(1131)	(1132)	(1133)	(1134)	(1135)	(1136)	(1137)	(1138)	(1139)	(1140)	(1141)	(1142)	(1143)	(1144)	(1145)	(1146)	(1147)	(1148)	(1149)	(1150)	(1151)	(1152)	(1153)	(1154)	(1155)	(1156)	(1157)	(1158)	(1159)	(1160)	(1161)	(1162)	(1163)	(1164)	(1165)	(1166)	(1167)	(1168)	(1169)	(1170)	(1171)	(1172)	(1173)	(1174)	(1175)	(1176)	(1177)	(1178)	(1179)	(1180)	(1181)	(1182)	(1183)	(1184)	(1185)	(1186)	(1187)	(1188)	(1189)	(1190)	(1191)	(1192)	(1193)	(1194)	(1195)	(1196)	(1197)	(1198)	(1199)	(1200)	(1201)	(1202)	(1203)	(1204)	(1205)	(1206)	(1207)	(1208)	(1209)	(1210)	(1211)	(1212)	(1213)	(1214)	(1215)	(1216)	(1217)	(1218)	(1219)	(1220)	(1221)	(1222)	(1223)	(1224)	(1225)	(1226)	(1227)	(1228)	(1229)	(1230)	(1231)	(1232)	(1233)	(1234)	(1235)	(1236)	(1237)	(1238)	(1239)	(1240)	(1241)	(1242)	(1243)	(1244)	(1245)	(1246)	(1247)	(1248)	(1249)	(1250)	(1251)	(1252)	(1253)	(1254)	(1255)	(1256)	(1257)	(1258)	(1259)	(1260)	(1261)	(1262)	(1263)	(1264)	(1265)	(1266)	(1267)	(1268)	(1269)	(1270)	(1271)	(1272)	(1273)	(1274)	(1275)	(1276)	(1277)	(1278)	(1279)	(1280)	(1281)	(1282)	(1283)	(1284)	(1285)	(1286)	(1287)	(1288)	(1289)	(1290)	(1291)	(1292)	(1293)	(1294)	(1295)	(1296)	(1297)	(1298)	(1299)	(1300)	(1301)	(1302)	(1303)	(1304)	(1305)	(1306)	(1307)	(1308)	(1309)	(1310)	(1311)	(1312)	(1313)	(1314)	(1315)	(1316)	(1317)	(1318)	(1319)	(1320)	(1321)	(1322)	(1323)	(1324)	(1325)	(1326)	(1327)	(1328)	(1329)	(1330)	(1331)	(1332)	(1333)	(1334)	(1335)	(1336)	(1337)	(1338)	(1339)	(1340)	(1341)	(1342)	(1343)	(1344)	(1345)	(1346)	(1347)	(1348)	(1349)	(1350)	(1351)	(1352)	(1353)	(1354)	(1355)	(1356)	(1357)	(1358)	(1359)	(1360)	(1361)	(1362)	(1363)	(1364)	(1365)	(1366)	(1367)	(1368)	(1369)	(1370)	(1371)	(1372)	(1373)	(1374)	(1375)	(1376)	(1377)	(1378)	(1379)	(1380)	(1381)	(1382)	(1383)	(1384)	(1385)	(1386)	(1387)	(1388)	(1389)	(1390)	(1391)	(1392)	(1393)	(1394)	(1395)	(1396)	(1397)	(1398)	(1399)	(1400)	(1401)	(1402)	(1403)	(1404)	(1405)	(1406)	(1407)	(1408)	(1409)	(1410)	(1411)	(1412)	(1413)	(1414)	(1415)	(1416)	(1417)	(1418)	(1419)	(1420)	(1421)	(1422)	(1423)	(1424)	(1425)	(1426)	(1427)	(1428)	(1429)	(1430)	(1431)	(1432)	(1433)	(1434)

# County Employees Hazardous Retirement System

## Schedule B - Schedule of OPEB Amounts by Employer - Hazardous

### As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net OPEB Liability and Sensitivity Analysis as of June 30, 2025					OPEB Expense					Implicit Subsidy Year Ending 6/30/2026	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2029				
		Discount Rate 6.24%	Discount Rate Less 1.00% 5.24%	Discount Rate Plus 1.00% 7.24%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts From Changes in Proportion & Differences Between Employer Contributions & Plan Contributions Share	Gross Employer OPEB Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense (Expense Offset)		Liability Experience	Assumption Changes	Investment Experience	Change in Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029	2030
M059	KENTON COUNTY FISCAL CT	1,212,600	2,287,907	312,250	248,103	1,213,335	27,095	(142,391)	(115,296)	-	(115,296)	21,548	356,245	116,037	154,960	10,128	837,370	1,389,538	304,053	577,725	400,816	2,672,132	(601,054)	(797,515)	(479,438)	3,381	39,864
M069	CITY OF STANFORD	277,653	516,323	101,276	101,126	478,025	6,135	29,857	35,972	-	35,972	4,803	36,036	71,321	34,970	43,116	229,803	113,584	66,157	130,738	18,279	330,858	(95,029)	(144,460)	(94,828)	15,685	17,787
M076	CITY OF BOWMONT	3,445,155	6,500,243	887,144	1,273,119	6,018,460	76,979	42,421	159,400	-	159,400	61,202	1,011,140	897,902	440,261	381,286	2,713,088	3,947,861	860,855	1,641,393	114,807	6,387,914	(1,292,987)	(1,300,531)	(1,144,167)	144,276	240,717
M081	CITY OF MAYSVILLE	1,180,320	2,227,945	704,467	436,359	2,062,818	26,135	(36,809)	(30,424)	-	(30,424)	20,984	340,390	307,754	150,899	119,024	924,586	1,353,121	296,084	642,584	152,704	2,164,493	(482,588)	(661,919)	(424,722)	61,794	71,981
M082	CITY OF HANDELSBURG	121,908	229,239	31,386	44,888	212,249	2,735	41,247	63,862	-	63,862	2,159	16,694	31,666	15,536	140,624	223,510	139,226	30,465	57,886	22,840	449,487	45,117	(43,831)	(24,119)	261	6,674
M085	CITY OF EDMONTON	139,546	263,292	35,934	41,388	243,778	3,148	4,966	8,084	-	8,084	2,480	14,446	36,169	17,833	47,146	142,345	159,908	34,990	66,485	27,329	286,712	(44,311)	(69,311)	(49,289)	4,077	12,488
M096	CITY OF FALMOUTH	637,592	1,202,995	164,183	235,615	1,113,834	14,747	(14,646)	(14,646)	-	(14,646)	11,330	187,316	166,174	81,479	303,878	570,628	158,873	303,771	23,751	1,328,338	(276,313)	(303,783)	(195,736)	26,531	40,712	
M100	CITY OF CAMBRIDGEVILLE	18,503	34,911	5,163	6,838	31,244	1,857	(3,392)	(3,392)	-	(3,392)	329	8,410	4,822	2,265	1,477	14,100	21,203	4,048	8,816	101,006	186,394	(40,877)	(84,230)	(32,205)	(8,809)	976
M110	WHITLEY CO FISCAL COURT	83,089	156,771	21,966	30,705	145,152	1,483	(13,059)	(11,542)	-	(11,542)	1,477	24,410	21,655	10,618	19,327	76,015	95,213	20,834	39,587	85,763	241,397	(45,873)	(83,934)	(43,577)	(8,522)	(8,475)
M356	MIDDLETOWN FIRE PROT DIST	4,798,235	9,053,186	1,235,566	1,772,132	8,382,197	107,312	131,744	238,957	-	238,957	85,266	1,409,564	1,290,548	613,171	621,998	3,895,371	5,498,266	1,203,120	2,286,044	122,984	9,320,524	(1,659,873)	(2,462,820)	(1,542,506)	165,466	274,587
N009	CITY OF FLORENCE	22,588	42,618	5,816	8,347	39,459	5,013	8,482	8,987	-	8,987	401	6,636	5,887	2,887	41,905	57,311	25,884	10,762	20,202	47,310	9,326	9,326	9,326	9,380	9,380	
N011	CITY OF FERRVILLE	14,688	28,090	3,834	5,502	26,008	333	52	985	-	985	265	4,374	3,886	1,903	42,049	52,206	17,660	3,733	7,093	53,310	79,196	(6,139)	(7,523)	(6,461)	(8,873)	1,006
N012	CITY OF BROOKVILLE	56,618	106,825	14,579	20,922	98,908	1,265	19,625	20,890	-	20,890	1,006	16,634	14,756	7,235	13,317	51,942	64,879	14,197	26,975	54,925	160,976	(28,404)	(49,939)	(31,585)	(1,042)	1,955
N022	CITY OF GRAYSON	193,283	364,862	49,771	71,426	317,654	6,319	94,545	96,884	-	96,884	3,455	58,784	50,375	22,970	314,238	446,087	221,486	48,465	92,087	246,723	608,771	20,256	(41,210)	(138,155)	(11,503)	5,927
N020	CITY OF HORSE CREEK	103,197	190,396	26,059	37,896	176,784	2,861	53,421	55,682	-	55,682	1,798	29,730	26,375	12,932	172,380	241,417	115,963	25,375	48,214	51,001	145,514	14,514	(6,496)	(6,095)	6,095	
N051	CITY OF HENDERSON	2,862,982	5,401,812	737,232	1,057,984	5,001,449	49,979	(184,419)	(99,448)	-	(99,448)	50,876	841,106	746,171	365,864	94,444	2,047,585	3,280,739	71,878	1,364,026	338,012	5,700,655	(1,210,506)	(1,635,877)	(1,205,896)	74,528	164,901
N052	CITY OF MADISONVILLE	1,698,878	3,092,384	496,974	597,841	4,174,770	60,304	(124,113)	(60,809)	-	(60,809)	47,560	793,284	703,402	344,893	170,800	3,092,660	476,730	1,235,841	602,416	5,707,377	(1,234,039)	(1,635,862)	(1,093,903)	97,448	109,668	
N076	MADISON CO DIST	1,313,423	2,478,139	358,213	485,361	2,294,448	29,347	17,641	46,988	-	46,988	23,340	385,866	342,314	167,244	230,480	1,126,504	1,505,074	329,334	627,761	139,138	2,999,367	(479,441)	(691,976)	(430,118)	38,091	90,581
N087	CITY OF MT CLEMENS	588,711	1,110,767	131,216	217,552	1,028,441	19,154	3,877	17,011	-	17,011	10,462	127,955	134,314	75,322	56,929	458,550	676,614	147,616	280,483	44,411	1,474,214	(234,613)	(338,956)	(208,134)	30,124	43,000
N088	NORFOLK CO MARSHALANCE SERV	23,495	44,302	6,000	8,462	41,604	525	49,328	49,328	-	49,328	162	6,063	61,239	3,022	61,028	76,392	31,891	14,398	21,302	88,563	120,821	(88,563)	(103,141)	(64,633)	(1,719)	(4,153)
N093	CITY OF LAURENS	258,452	487,641	66,552	95,508	401,486	5,775	(38,483)	(32,708)	-	(32,708)	4,593	79,390	67,340	33,028	22,565	198,883	296,344	64,805	123,135	79,461	588,265	(121,809)	(158,338)	(104,583)	(1,274)	1,821
N094	CITY OF MENTON	41,204	77,748	10,610	15,226	71,981	946	576	346	-	346	712	12,105	10,739	5,268	23,503	51,613	47,216	10,332	19,631	92,640	149,639	(20,247)	(33,216)	(24,321)	(11,978)	(4,262)
N100	CITY OF BURNSIDE	79,940	150,830	20,385	29,541	119,611	1,786	(1,394)	(1,598)	-	(1,598)	1,421	2,485	20,835	10,216	12,719	79,306	91,605	20,045	38,086	29,178	178,914	(37,039)	(47,760)	(23,698)	2,734	6,154
N104	CITY OF JAMESTOWN	14,044	27,818	3,715	5,163	23,015	316	(3,715)	(3,715)	-	(3,715)	964	5,889	5,224	2,661	14,470	22,658	10,256	19,804	14,814	42,923	64,618	(14,814)	(23,923)	(311)	886	
P007	CITY OF PINEVILLE	56,245	106,121	14,483	20,785	98,256	1,257	(9,530)	(15,273)	-	(15,273)	999	16,324	14,629	7,188	21,767	28,871	64,452	14,103	26,797	102,493	207,845	(66,468)	(138,981)	(36,566)	(3,308)	3,073
P015	CITY OF LEBANON JUNCTION	403,029	755,583	103,315	148,033	609,981	8,959	(14,420)	(25,252)	-	(25,252)	712	11,769	10,441	5,119	16,389	43,918	49,526	10,045	19,086	53,307	136,343	(18,512)	(26,682)	(26,559)	(6,021)	(2,651)
P021	ETHEL COUNTY FISCAL CT	221,437	422,007	57,021	81,802	339,866	4,981	(4,243)	(7,485)	-	(7,485)	3,953	66,095	57,712	28,788	208,778	253,748	95,524	52,954	110,532	110,532	(140,192)	(110,532)	(110,532)	(948)		
P041	CITY OF DR RIDGE	559,992	1,009,600	137,789	197,738	934,773	11,956	84,732	96,688	-	96,688	9,509	157,203	139,460	68,380	199,488	564,511	613,171	134,172	254,937	130,701	1,033,011	(135,832)	(221,698)	(166,455)	19,553	35,329
P043	CITY OF CLARSON	21,674	42,205	3,306	4,214	20,394	207	(5,564)	(5,303)	-	(5,303)	207	3,480	3,043	1,492	22,702	30,727	13,277	2,207	5,562	33,028	45,404	(8,380)	(10,503)	(8,607)	(1,365)	1,440
P079	CITY OF CALVERT CITY	144,247	272,161	37,144	53,305	215,990	3,023	(34,802)	(31,579)	-	(31,579)	2,563	44,378	37,950	18,433	3,227	101,633	165,205	36,169	68,724	144,211	414,399	(97,008)	(122,149)	(82,658)	(15,682)	4,730
P093	SOUTH OGDENHAM FIRE DEPT	359,142	677,622	92,881	132,717	637,999	8,225	(14,953)	(9,528)	-	(9,528)	6,382	105,511	93,601	45,895	36,668	281,676	411,547	90,053	171,208	103,113	775,821	(143,673)	(213,678)	(152,489)	1,637	12,057
P116	CITY OF MONTICELLO	164,646	310,651	42,397	60,845	287,657	3,978	(56,264)	(52,585)	-	(52,585)	2,956	48,371	42,911	21,040	61,526	173,948	188,671	41,284	78,445	117,207	405,605	(86,513)	(103,141)	(64,633)	(1,719)	(4,153)
P117	CITY OF CLAY	2,136,034	4,030,222	550,897	789,346	3,711,217	47,728	(12,731)	(12,731)	-	(12,731)	37,568	677,538	606,589	272,967	412,363	1,868,577	2,447,717	535,590	1,017,862	15,260	15,260	(10,974)	(4,298)	(720,136)	88,730	100,874
R015	CITY OF SHEPHERDSVILLE	233,449	438,580	59,587	85,899	396,074	5,104	(6,474)	(6,920)	-	(6,920)	4,131	54,716	49,520	29,705	192,715	267,815	86,285	110,747	123,863	342,773	566,867	(133,581)	(184,			

# County Employees Retirement System

## Schedule B - Schedule of OPEB Amounts by Employer - Hazardous

### As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net OPEB Liability and Sensitivity Analysis as of June 30, 2025										OPEB Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		Discount Rate 6.24%	Discount Rate Less 1.00% 5.24%	Discount Rate Plus 1.00% 7.24%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	From Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy Ending 6/30/2025	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2026	2027	2028	2029	2030							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
V079	MARSHALL CO FISCAL COURT	795,330	1,500,612	294,801	293,906	1,899,392	17,771	(13,098)	(115,327)	14,133	233,657	207,285	103,636	-	542,578	911,382	199,425	378,923	331,435	1,821,165	(481,933)	(536,452)	(533,981)	5,289	40,491							
V081	MASON CO FS CT	202,538	391,578	55,442	76,693	363,556	4,637	(20,777)	(26,140)	3,688	60,972	54,090	26,522	510	142,094	237,821	52,039	98,878	93,334	482,272	(106,095)	(140,628)	(65,600)	9,289	9,189							
V082	MEADE COUNTY FISCAL COURT	202,349	494,995	67,556	96,948	458,308	5,862	(17,247)	(23,129)	4,662	77,075	68,375	33,528	409,086	638,062	300,831	65,781	124,993	-	491,407	16,405	(27,566)	(64,600)	97,982	35,446							
V083	MENFEE CO FISCAL COURT	72,792	137,842	38,744	26,899	127,163	1,626	(2,644)	(2,644)	1,294	21,955	18,972	9,302	6,570	48,413	48,413	18,252	34,681	49,002	180,408	(14,087)	(16,021)	(8,625)	6,265	1,289							
V087	MONTGOMERY CO FISCAL CT	273,895	513,006	70,014	100,474	474,983	6,075	(16,300)	(20,231)	4,832	79,879	70,863	34,746	-	135,588	311,569	66,176	129,540	81,147	500,432	(337,338)	(174,742)	(134,749)	9,298	16,272							
V088	MORGAN CO FISCAL CT	18,673	35,231	4,808	6,900	32,620	417	(12,399)	(12,399)	332	5,486	4,867	2,366	-	2,011	22,297	4,682	8,896	46,440	122,433	(13,886)	(6,745)	446	568								
V090	NELSON CO FISCAL CT	678,613	1,280,391	174,746	250,774	1,183,493	15,163	(7,234)	7,909	12,059	199,367	176,865	86,721	-	61,394	777,633	170,159	323,315	1,151,266	(271,730)	(385,256)	(238,034)	31,006	37,094								
V093	OLDHAM CO FISCAL COURT	1,775,956	3,350,835	457,317	656,285	3,102,489	39,682	(108,653)	(68,971)	68,971	31,559	521,752	462,862	226,952	391,864	1,603,430	2,055,098	445,312	846,128	3,985,089	3,721,627	(749,438)	(1,037,377)	(639,343)	141,381	158,340						
V094	OWEN COUNTY FISCAL COURT	81,114	154,931	21,145	30,344	143,448	1,835	614	2,509	2,509	1,459	24,124	21,401	10,493	38,391	94,096	20,590	39,122	189,204	(34,988)	(40,438)	(23,340)	1,678	999								
V096	PENDELTON CO FISCAL COURT	116,543	219,890	30,010	43,067	203,593	2,604	(16,160)	(13,556)	2,071	34,239	30,374	14,893	-	29,009	133,548	28,222	55,525	395,089	249,280	(49,986)	(71,488)	(84,887)	7,195	8,501							
V100	PULASKI CO FISCAL CT	1,258,973	2,315,026	315,951	451,415	2,146,445	27,416	(46,443)	(19,027)	21,804	360,668	319,789	156,797	-	220,812	1,057,660	1,406,009	307,657	584,573	535,875	2,833,814	(111,922)	(751,951)	(980,738)	15,220	53,408						
V103	ROWAN CO FISCAL COURT	50,829	95,903	13,089	19,783	86,795	1,136	(17,262)	(126,226)	903	14,933	13,447	6,495	-	34,676	58,246	12,745	24,217	394,910	380,138	(114,556)	(95,698)	(71,133)	(40,083)	18,083							
V105	SCOTT CO FISCAL CT	4,104,628	7,744,523	1,056,961	1,536,821	7,170,527	97,715	(280,441)	(372,176)	72,941	1,205,885	1,069,778	524,536	-	478,806	4,703,562	1,029,214	1,955,590	65,287	7,753,653	(1,387,746)	(2,194,786)	(3,370,301)	187,285	290,699							
V106	SHELBY CO FISCAL COURT	1,685,762	3,186,320	434,864	624,064	2,950,162	37,734	(107,740)	(26,994)	30,010	496,136	440,137	215,809	-	206,600	1,358,082	1,935,181	423,448	804,586	1,177,843	(657,271)	(931,157)	(548,077)	88,471	125,058							
V107	SIMPSON CO FISCAL COURT	465,218	877,763	119,796	171,916	812,706	10,395	(7,881)	82,276	10,395	136,675	121,248	59,651	-	266,860	584,234	531,101	116,651	221,646	1,553	872,951	(102,899)	(193,212)	(104,252)	54,583	57,064						
V108	SPECER CO TREASURER	579,799	1,093,951	149,301	214,258	1,012,872	12,955	(85,289)	98,253	85,289	10,267	107,337	151,111	74,093	307,749	703,290	664,401	145,382	276,237	1,086,020	(124,447)	(236,427)	(128,511)	50,330	46,325							
V109	TAYLOR COUNTY FISCAL COURT	205,580	395,450	53,970	77,452	366,142	4,683	(9,513)	(4,829)	4,829	61,375	54,625	26,784	-	44,581	187,565	240,173	52,554	99,856	466,956	(95,970)	(130,265)	(82,711)	12,009	21,541							
V112	TRIMBLE CO FISCAL COURT	38,310	72,282	9,865	14,157	68,224	856	(3,444)	(3,444)	811	12,255	9,885	4,896	-	29,839	43,900	9,606	18,252	15,450	87,208	(23,742)	(23,742)	(14,439)	87	1,556							
V113	UNION COUNTY FISCAL COURT	38,779	73,167	9,986	14,330	67,744	866	(31,553)	(30,669)	689	11,993	10,107	4,956	-	25,112	29,268	44,437	9,724	18,476	119,588	(92,225)	(55,790)	(63,501)	(15,661)	(7,971)							
V115	WASHINGTON CO FISC COURT	144,988	273,580	37,338	53,583	253,303	3,240	(10,899)	(10,899)	2,977	42,999	37,791	18,330	-	32,612	131,532	166,156	36,358	69,082	62,451	(90,725)	(61,986)	(52,308)	3,388	11,463							
V119	CITY OF HIGHLAND HEIGHTS	193,964	365,968	49,847	71,677	338,844	4,334	(63,628)	(59,294)	3,447	56,984	50,552	24,787	-	6,961	139,284	222,847	48,636	92,411	188,345	561,659	(134,067)	(156,629)	(97,555)	(22,589)	(13,535)						
V120	WOODBORE CO FISCAL COURT	512,044	966,076	119,849	189,211	898,474	11,441	(22,045)	(43,486)	43,486	9,099	100,426	118,447	65,432	158,428	507,731	586,797	128,387	243,946	41,320	1,000,990	(162,788)	(226,915)	(164,280)	46,512	53,214						
V159	CITY OF ELKHART	2,072,159	3,881,403	529,728	760,951	3,591,727	45,966	(77,617)	38,349	36,557	604,366	536,152	267,887	-	1,708,834	2,837,333	315,827	980,103	449,386	4,302,644	(838,564)	(1,239,398)	(603,670)	47,465	103,268							
V171	CITY OF ADAMSVILLE	41,223	78,345	10,602	15,345	72,599	928	(8,764)	9,692	928	8,764	9,692	4,236	-	69,490	97,817	47,582	10,412	19,783	5,756	83,533	(1,187)	(4,189)	2,490	10,622	8,749						
V189	CITY OF CENTRAL CITY	184,679	348,448	47,556	68,246	322,622	4,127	(78,476)	73,676	3,282	54,256	48,132	23,600	-	342,586	468,574	211,627	46,307	87,988	345,922	(11,622)	(32,588)	3,960	78,246	76,694							
V196	CITY OF BUTLER	19,447	36,693	5,008	7,187	33,973	435	(1,917)	(1,917)	346	5,713	5,069	2,405	-	13,384	22,285	4,876	9,265	43,578	(8,952)	(12,588)	(8,594)	(1,622)	1,235								
V197	CITY OF HAZARD	38,405	53,594	7,314	10,497	49,622	635	(1,272)	(637)	637	8,245	7,403	3,630	-	3,402	22,780	32,500	7,122	13,533	6,894	60,099	(12,169)	(16,437)	(10,095)	162	1,240						
V205	BARREN/METCALFE CO AMB SR	891,988	1,682,983	229,691	329,624	1,558,246	19,931	(21,842)	(41,773)	41,773	15,851	262,054	232,476	113,988	54,960	663,478	1,022,143	223,661	424,974	138,590	1,809,377	(366,098)	(434,686)	(352,089)	37,459	99,114						
V298	CITY OF PREVILLE	20,364	37,042	5,595	7,042	33,023	4,477	(210,686)	(210,686)	5,051	58,864	52,220	25,605	-	136,689	229,600	7,240	95,460	458,580	833,880	(256,881)	(239,736)	(148,683)	(41,950)	(9,939)							
V330	CITY OF OWENBORO	5,582,636	10,538,158	1,457,550	2,062,995	9,752,479	124,739	(7,587)	(32,236)	32,236	1,440,097	1,454,982	713,410	-	704,385	4,312,874	6,397,213	1,399,812	2,659,755	652,524	11,109,304	(2,116,272)	(3,834,485)	(1,881,598)	186,609	251,315						
V347	CITY OF KADOC	1,508,838	2,846,842	388,533	557,575	2,658,845	37,114	(71,212)	(37,098)	37,098	444,716	393,244	192,816	-	355,837	1,384,073	1,730,003	378,333	718,864	389,114	3,215,134	(620,742)	(846,793)	(512,742)	99,562	79,458						
V359	CITY OF ELSMERE	418,276	789,193	107,708	154,569	730,701	9,346	(24,620)	(24,620)	7,433	122,884	109,014	53,452	-	88,013	373,363	479,309	104,889	199,281	34,880	818,450	(154,960)	(216,714)	(133,908)	23,176	37,320						
V376	CITY OF BEREA	1,380,351</																														

**Note 1 - Organization**

Under the provisions of Kentucky Revised Statute Section 78.782 the Kentucky Public Pensions Authority (KPPA) oversees the administration and operation of the personnel and accounting systems for the County Employees Retirement System (CERS) CERS Nonhazardous and CERS Hazardous plans which are administered by the CERS Board. 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.

The CERS Board of Trustees has 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](http://kyret.ky.gov).

CERS Nonhazardous and CERS 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 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.

**Note 2 - Relationship to Combining Financial Statements**

The accompanying schedules were reconciled to the CERS Combining Statement of Changes in Fiduciary Net Position – Insurance Fund in CERS' Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025, with the following difference. The 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 Financial Reporting for Postemployment Benefit Plans Other than Pension Plans* and *75 Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. The net OPEB liability at June 30, 2025, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

**Note 3 - Measurement Focus, Basis of Accounting and Basis of Presentation**

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

County Employees Retirement System  
Notes to Schedule of Employer Allocations and OPEB Amounts by Employer  
As of and for the year ended June 30, 2025

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The CERS Nonhazardous and CERS Hazardous Insurance Plans are reported as OPEB trust funds and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the CERS Board and required by the employers, and the employees' contributions are set by Kentucky Revised Statute 78.5536(3)(b)(1). CERS recognized employer and employee contributions to the plans through June 30, 2025. OPEB expenses are recognized as the benefits come due for the CERS Nonhazardous and CERS 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, 2025. 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 *Statement No. 74 Financial Reporting for Postemployment Benefit Plans Other than Pension Plans* 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, monthly. The administrative expenses are reported in CERS' basic financial statements included in the ACFR.

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2025, and includes the following for each individual employer:

- employer contributing entity and reporting code;
- the amount of the employer contributing entity's contributions and implicit subsidy; 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 for participating employers as of June 30, 2025, calculated in accordance with GASB *Statement No. 74 Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, are as follows (dollars in thousands):

	CERS Nonhazardous	CERS Hazardous	Insurance Total
Total OPEB Liability	\$ 4,107,333	\$ 2,144,693	\$ 6,252,026
Fiduciary Net Position	4,011,291	1,862,029	5,873,320
Net OPEB Liability	\$ 96,042	\$ 282,664	\$ 378,706

**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, 2025, was performed by Gabriel Roeder Smith (GRS). The total OPEB liability, net OPEB liability, and sensitivity information as of June 30, 2025, were based on an actuarial valuation date of June 30, 2024. The total OPEB liability was rolled-forward from the valuation date (June 30, 2024) to the plan’s fiscal year ending June 30, 2025, using the generally accepted actuarial principles.

The following actuarial assumptions were:

Inflation	2.50%
Payroll Growth Rate	2.00%
Salary Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05%, varies by service for CERS Hazardous
Investment Rate of Return	6.50%
Healthcare Trend Rates	
Pre - 65	Initial trend starting at 7.10% at January 1, 2026, and gradually decreasing to an ultimate trend rate of 4.25% over a period of 14 years
Post - 65	Initial trend starting at 8.00% in 2026, then gradually decreasing to an ultimate trend rate of 4.25% over a period of 10 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 (non-disabled)	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 of 2010

The discount rate used to calculate the total OPEB liability increased from 5.99% to 6.26% for the nonhazardous plan and from 6.02% to 6.24% for the hazardous plan. The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2024, valuation process and was updated to better reflect the plan’s anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in pre-Medicare health care costs. The Total OPEB Liability as of June 30, 2025, is determined using these updated assumptions.

Senate Bill 10 passed during the 2025 legislative session and increased the insurance benefit for members who began participation on or after July 1, 2003, to \$40 a month for nonhazardous CERS service and \$50 a month for hazardous CERS service, effective January 1, 2026. These increases are only payable when a member is not eligible for Medicare benefits and only if they have met certain service thresholds at retirement. Additionally, this legislation increases the insurance member contribution rate for hazardous members from 1% of pay to 2% of pay, effective July 1, 2026, and extended the required member contribution to CERS members hired on or after July 1, 2003, but prior to September 1, 2008, for both funds. There have been no other plan provision changes that would materially impact the total OPEB liability since June 30, 2024. It is GRS’s opinion that these procedures are reasonable and appropriate and comply with applicable requirements under GASB *Statement No. 75 Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*.

### **Discount Rate**

Single discount rates of 6.26% for CERS Nonhazardous, 6.24% for CERS Hazardous were used to measure the total OPEB liability as of June 30, 2025. 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 5.20%, as reported in Bond Buyer's "20-Year Municipal GO AA Index" as of June 30, 2025. 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.

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 CERS' combining financial statements. CERS' combining financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United State of America (GAAP) that apply to governmental accounting for fiduciary funds.

### **Use of Estimates in the Preparation of the Schedules**

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

County Employees Retirement System  
Notes to Schedule of Employer Allocations and OPEB Amounts by Employer  
As of and for the year ended June 30, 2025

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**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, 2025, are presented below (dollars in thousands):

	CERS Nonhazardous	CERS Hazardous	
Per GRS Schedule A	\$ -	\$ 17,298	
Retired Reemployed	-	467	
Retired Reemployed Healthcare	12,017	2,216	
*Other Employer Contributions	826	(32)	
Write-Offs/Refunds	(1)	1	
Total	\$ 12,842	\$ 19,950	
Employer Contributions per Statement of Change in Fiduciary Net Position	\$ 12,842	\$ 19,950	
	\$ -	\$ -	
	0.00%	0.00%	

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

The items listed above are included in the contributions on the Combining Statements of Changes in Fiduciary Net Position but are not included in 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 the Fiscal Year 2025**

The following actuarial methods and assumptions, were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2025:

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay
Remaining Amortization Period	30 years, closed period at June 30, 2019, <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.50%
Salary Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05%, varies by service for CERS Hazardous
Investment Rate of Return	6.50%
Healthcare 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. The 2024 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post - 65	Initial trend starting at 8.50% at January 1, 2025 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years. The 2024 premiums were known at the time of the valuation and were incorporated into the liability measurement.

**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 as of June 30, 2025. The net OPEB liability as of June 30, 2025, is based on the June 30, 2024, 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. Deferred outflows and inflows related to differences between projected and actual liability experience and changes of assumptions are amortized over 4.60 years for CERS Nonhazardous and 5.70 for CERS Hazardous.



**Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Schedules Performed in Accordance with Government Auditing Standards**

To the Board of Trustees  
County Employees Retirement System  
Frankfort, Kentucky

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 of the United States (*Government Auditing Standards*), the accompanying schedule of employer allocations of the County Employees Retirement System – Nonhazardous OPEB Plan (CERS Nonhazardous), and County Employees Retirement System – Hazardous OPEB Plan (CERS Hazardous) (collectively the “OPEB plans”) for the year ended June 30, 2025, and related notes. We have also audited the totals for the columns titled net OPEB liability and sensitivity analysis, total deferred outflows of resources, total deferred inflows of resources, total OPEB expense (expense offset), and amortization recognition of existing deferred outflows (inflows) of resources for future measurement period ending June 30 (amortization) included in the accompanying schedule of collective OPEB amounts (collectively the Schedules) of the OPEB plans as of and for the year ended June 30, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the Schedules, we considered the OPEB plan’s 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 the OPEB plan’s internal control. Accordingly, we do not express an opinion on the effectiveness of the OPEB plan’s internal control.

*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 OPEB plan’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 or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the OPEB plan'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 financial statements. 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 OPEB plan'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 OPEB plan's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Boise, Idaho  
March 9, 2026