KPPA Audit Committee
February 24, 2026 at 10:00 a.m. Eastern Time
Live Video Conference/Facebook Live

AGENDA

1.	Call to Order	Bill O'Mara
2.	Opening Video Teleconference Statement	Legal Services Representative
3.	Roll Call	Sherry Rankin
4.	Public Comment	Sherry Rankin
5.	Approval of November 18, 2025 KPPA Audit Committee Minutes*	Bill O'Mara
6.	External Audit Updates	Eide Bailly
	a. GASB 68 and GASB 75 Proportionate Share Audits	
	i. **CERS DRAFT GASB 68 and GASB 75 Proportionate Share Audits***	
	ii. **KRS DRAFT GASB 68 and GASB 75 Proportionate Share Audits***	
7.	Office of Legal Services Updates	
	a. Information Disclosure Incidents	Nathan Goodrich
	b. Anonymous Tips	Stephanie Hold
8.	KPPA Audit Committee Administrative Updates	
	a. **Charter for the KPPA Audit Committee***	Kristen Coffey
	b. **Charter for the Division of Internal Audit***	Kristen Coffey
	c. Internal Audit Budget as of December 31, 2025	Madeline Evans
	d. Status of Current Internal Audit Projects	Madeline Evans
	e. **Issued Reports and/or Memorandums***	
	i. Follow-up on Open Internal Audit Findings and Recommendations as of December 31, 2025	Kristen Coffey
	ii. 2025-8 Inventory Observation	Kristen Coffey
	iii. 2026-4 and 2026-5 Member Benefit and Disability Benefit Payment Process	James Westbay and Zachary Curtis
	iv. 2026-6 Review of the Procurement Process (non-Investment)	William Prince
9.	Adjourn	Bill O'Mara

***Action may be taken by the KPPA Audit Committee**

MINUTES OF MEETING
KENTUCKY PUBLIC PENSIONS AUTHORITY
AUDIT COMMITTEE
NOVEMBER 18, 2025, 10:00 A.M., E.T.
VIA LIVE VIDEO TELECONFERENCE

At the November 18, 2025, Regular Meeting of the Audit Committee of the Kentucky Public Pensions Authority, the following Committee members were present: William O'Mara (Chair), George Cheatham, and Lynn Hampton. Attending on behalf of KRS was Mary Eaves; attending on behalf of CERS was J. T. Fulkerson. Staff members present were CERS CEO Ed Owens III, KRS CEO John Chilton, Ryan Barrow, Erin Surratt, Michael Lamb, Michael Board, Steve Willer, Victoria Hale, Nathan Goodrich, Stephanie Hold, Kristen Coffey, Madeline Evans, William Prince, Zachary Curtis, Dominique McKinley, Chris Johnson, Amy Fields, Shaun Case, Sherry Rankin, and Sandy Hardin.

1. Mr. O'Mara called the meeting to order.

2. Mr. Board read the Opening Video Teleconference Statement.

3. Ms. Rankin called roll.

4. Ms. Rankin noted that no ***Public Comments*** were received.

5. Mr. O'Mara introduced the agenda item ***Approval of February 25, 2025, and August 26, 2025, KPPA Audit Committee Minutes.*** *(Video 00:08:00 to 00:09:08).* Ms. Eaves made a motion to approve the August 26, 2025, minutes. Ms. Hampton seconded the motion. The motion passed unanimously.

   Ms. Eaves made a motion to approve the February 25, 2025, minutes. Ms. Hampton seconded the motion. The motion passed unanimously.

6. Mr. O'Mara introduced agenda item ***External Audit Fiscal Year Ended June 30, 2025 (CERS and KRS)*** *(Video 00:09:08 to 00:16:41).* Mr. O'Mara introduced the agenda item

regarding the external audit for the fiscal year ended June 30, 2025. Mr. Lamb reported that Eide Bailly is preparing their letters and audit work. To date, no significant errors have been identified. Draft audit opinions and governance letters have been received and will be reviewed at both the CERS and KRS Board meetings. Draft versions of the CERS ACFR and the KRS ACFR were provided. Mr. Lamb noted minor corrections since the drafts were printed, including adjustments to an investment table, wording changes in a transmittal letter, and updates to the statistical section regarding the Partial Lump Sum Option (PLSO). He confirmed that Eide Bailly is nearly complete with their work and no significant issues have been raised.

Mr. O'Mara requested clarification on the acronym "PLSO." Mr. Lamb explained that beginning in January 2024, legislation allowed retirees to elect a partial lump sum option at retirement, which provides an initial lump sum payment in exchange for a reduced monthly benefit. This option has proven popular and has been added to the statistical section of the ACFR. Ms. Hampton confirmed that the option applies to all three tiers. Ms. Eaves and Ms. Surratt discussed the mechanics of the benefit, noting that retirees may elect a lump sum equal to 12, 24, 36, 48, or 60 months of their basic or survivorship benefit. Ms. Surratt clarified that the lump sum is calculated as a dollar amount rather than a percentage, and that monthly benefits are reduced accordingly over the retiree's lifetime.

Mr. Lamb responded that no action was needed at this meeting regarding GASB 67 and 74. Each board will review its respective ACFR and approve it for publication, with governance of the financial statements resting with the individual boards.

7. Mr. O'Mara introduced agenda item ***Draft Management Response to Fiscal Year 2024 GFOA ACFR Letters (CERS and KRS)*** *(Video 00:16:41 to 00:19:55).* Mr. Lamb reviewed the Government Finance Officers Association (GFOA) comments on last year's ACFRs for both CERS and KRS, noting that the letters contained identical feedback. The comments included formatting adjustments to the Table of Contents of the basic financial statements, specifically recommending the use of regular font rather than bold for captions. This change has been incorporated into the 2025 ACFR. Another comment addressed the identification of pension systems, clarifying that both the CERS and KRS plans are multi-employer systems, while the SPRS plan is s single employer; this has been corrected in

Note B of each ACFR. Additionally, the distinction between Required Supplementary Information (RSI) and other supplemental information was not clearly presented last year, and modifications have now been made to the Table of Contents and related sections. Mr. Lamb stated that these responses will be sent back to the GFOA with the updated ACFRs once approved in December, for consideration in next year's GFOA award process. He requested a motion to bring the ACFRs to the KPPA Board for review and approval prior to submission.

Ms. Hampton made a motion to approve the Management Response to the FY 2024 GFOA ACFR Letters as presented. Ms. Eaves seconded the motion. The motion passed unanimously.

8. Mr. O'Mara introduced agenda item ***Infrastructure and Application Security Assessment*** *(Video 00:19:55 to 00:26:04).* Ms. McKinley provided an overview of the recent third-party security assessment conducted by Crowe, a vendor under the Commonwealth's master agreement. The assessment included the following activities: external and internal penetration testing, a Microsoft 365 Security Assessment, and Static and Dynamic Web Application Assessments. A total of 19 findings were reported: 0 high risk, 4 moderate risk, 14 low risk, and 1 best practice. Approximately 25% of the findings have already been remediated, with several recurring low-risk items still under review. Ms. McKinley noted that overall results were positive, reflecting a strong security posture at KPPA.

   After answering questions posed by the Trustees, Ms. McKinley requested a motion to approve conducting the infrastructure assessment for the following year, noting that code assessments are alternated annually. The estimated cost is approximately $60,000, and procurement will follow the standard process, with work beginning in the first quarter to ensure completion by this Committee's annual meeting.

   Mr. Fulkerson made a motion to approve the 2026 third-party infrastructure assessment. Ms. Hampton seconded the motion. The motion passed unanimously.

9. Mr. O'Mara introduced agenda item ***Legal Updates*** *(Video 00:26:04 to 00:33:53).*

Information Disclosure Incidents: Mr. Nathan Goodrich presented the Information Disclosure Incidents report for the first quarter of 2026. A total of eight possible disclosures were reported; six were determined not to be disclosures. One breach implicated KPPA's Data Disclosure Notification Policy when a member received an envelope containing another member's checks due to a human mailing error. The misdelivered mail was returned, and the other member received the intended check without loss or unlawful receipt of benefits. In addition, one HIPAA disclosure occurred due to a cybersecurity event involving an external vendor that impacted 267 KPPA members. The subcontractor implemented emergency response protocols, notified law enforcement, and issued notices to affected members and required agencies. The vendor is reviewing its protocols to reduce the likelihood of similar events. Mr. Goodrich noted this report was for informational purposes only.

Mr. Cheatham asked whether similar incidents had occurred previously. Mr. Goodrich acknowledged that misdirected mail has occurred before. Ms. Hampton raised the issue of transitioning to direct deposit to reduce risks associated with mailed checks. Ms. Surratt explained that retirees are generally required to use direct deposit unless exceptions apply, but in cases where direct deposit information is not received in time for payroll, paper checks may be issued. She confirmed that the Strategic Planning Team is reviewing ways to further reduce paper check issuance.

Anonymous Tips: Ms. Hold presented an update on anonymous fraud tips. Since the last Audit Committee meeting in August, KPPA received five new tips. Four were closed following review, and one remains under review by the Office of Legal Services, as requested information is still being evaluated. At present, four cases remain open: two involving employer reporting, one involving an allegation of disability retirement fraud, and one involving a prearranged agreement allegation. Five cases have been closed since the last meeting. Of those, two involved potential fraud in other agencies, and the tipsters were provided with the appropriate contact information to report directly. Two tips involved employer reporting, with one closed after confirming members were reported appropriately and another closed after information was provided to ERCE for review. The final closed case involved a

prearranged agreement to return to work with a participating agency; after reviewing requested documentation, the allegation was not substantiated.

Mr. Cheatham asked whether the June 16, 2024, tip regarding a prearranged agreement had been substantiated and noted that payroll reporting issues were also identified. Ms. Hold confirmed that the member issue was resolved administratively, and additional matters discovered during the investigation are being addressed with Mr. Goodrich. Mr. Cheatham asked if the payroll issue would have been discovered otherwise, and Ms. Hold responded that it likely would not. Mr. Cheatham further requested a five-year summary of tips, including the total number received, a breakdown of those related to KRS and CERS employers, and a general description of issues and outcomes. Ms. Hold agreed to compile the information, noting that some tips involve matters outside KPPA, such as Social Security or other agencies, and that she has been with KPPA since 2023 but will review records to provide the requested report.

10. Mr. O'Mara introduced the agenda item ***KPPA Audit Committee Administrative Updates*** *(Video 00:33:53 to 01:11:45).*

    a. ***Internal Audit Budget as of September 30, 2025:*** Ms. Coffey presented the Internal Audit Budget for the first quarter ending September 30, 2025. She reported that the budget is on target, with approximately 76% remaining. No unexpected items arose during the quarter. She noted one timing adjustment related to the annual software payment, which is typically made in May but was delayed; therefore, it was paid in the first quarter of this fiscal year.

    b. ***Status of Current Internal Audit Projects***: Ms. Coffey provided an overview of the Internal Audit team's current and completed audits and projects for Fiscal Year 2025. During the first quarter, four audits were completed, with additional details to be presented later in the meeting. The remaining audits are either in the planning or fieldwork phase, while several others are scheduled to begin later in the year in coordination with the divisions, based on the risk assessment conducted earlier. Ongoing projects continue throughout the year as planned. Ms. Coffey noted that one audit exceeded its estimated

budget by more than 10%, which was attributed to the involvement of a newer auditor who required additional guidance and review, resulting in a modest increase in hours.

c. ***Issued Reports and/or Memoranda:***

2026-1 Review of Tier 3 GANIR Calculation: Ms. Evans presented the 2026-1 Review of the Tier 3 GANIR Calculation, which focused on recalculating the Tier 3 upside sharing interest in GANIR. The audit, conducted in collaboration with the Office of Investments and BNY Mellon staff, found no issues with the recalculation process itself. However, there was one finding and one observation. The finding, detailed in Appendix A of the Audit Results presentation, highlighted a discrepancy between the current calculation method and the method defined by statute. As a result, the audit recommended that the KPPA Office of Legal Services review the relevant statutes and provide guidance on whether the upside sharing for Tier 3 members should be based on the plan's GANIR or the system's GANIR.

Ms. Eaves inquired whether differing interpretations of the Tier 3 GANIR calculation had led to inconsistencies in practice. Ms. Evans explained that calculations are applied by plan, not individual members, and the audit found only small percentage variances when recalculated by "system" as defined in statute. The key issue is whether "system" or "plan" returns should be used, as the statute uses both terms in different contexts. Mr. Board confirmed that the Office of Legal Services will review the statutes and historical documentation to provide guidance. While legal will offer an opinion, broader implications will also need to be considered before any action is taken.

Mr. Cheatham raised concerns about whether the Boards should seek their own legal review, given the potential impact on member benefits. Mr. Board responded that the issue appears to be an administrative function under KPPA's responsibility. Mr. Cheatham emphasized the risk of compounding errors if the calculation is incorrect. Ms. Surratt noted that the current method was based on legal guidance from Tier 3's implementation in 2013 but agreed it could be revisited. Ms. Coffey clarified that although the audit report may be accepted, the issue remains open and will be tracked through the Open Audit Recommendations Report. This ensures the Audit Committee will receive

future updates on the status and implementation of the item, so it will not be forgotten or overlooked. The committee agreed to approve the audit report while awaiting further legal analysis.

Ms. Hampton made a motion to accept the Issued Report on the 2026-1 Review of the Tier 3 GANIR Calculation as presented. Mr. Cheatham seconded the motion. During the discussion that followed, Ms. Evans noted that the only remaining item in the audit concerned a potential disagreement over what is included in the calculation of net administrative fees and investment expenses. Ms. Eaves added that if Mr. Board identifies any differences in how the statute applies across systems or plans, those should be communicated to the systems. She agreed with Mr. Board that this is an administrative matter but emphasized that any statutory differences or interpretations affecting specific systems should be clearly identified. Mr. Board confirmed that he would do so. Following the discussion, the motion passed unanimously.

2026-2 Review of the KPPA Website: Mr. Prince presented the results of the review of the KPPA website, beginning with a commendation for the Division of Communications for their cooperation and support throughout the process. The review involved a comprehensive check of the website, including verifying all links and functions and ensuring that all statutorily required information was present and up to date. No findings or observations were noted as a result of the audit. However, three opportunities for improvement were identified and communicated to the Division of Communications.

Ms. Eaves made a motion to accept the Issued Report on the 2026-2 Review of the KPPA Website as presented. Ms. Hampton seconded the motion. The motion passed unanimously.

Review of Trustee Payments: Ms. Coffey presented the audit findings related to trustee payments, including per diem and travel reimbursements, on behalf of James Westbay, who was unavailable. The audit reviewed all payments made to trustees. The audit identified a few key issues: one trustee received payment despite not completing the required training, while another trustee who had completed training did not receive payment due to the training status not being known at the time. There is currently no

provision in the statute or policy allowing for retroactive payments once training completion is confirmed. The recommendation was made for executive leadership to consistently verify training compliance before issuing payments and to consider whether retroactive payments should be permitted. Ms. Surratt confirmed that current policy does not address this. As a result, a request has been made to bring the trustee education policy to the Board for review and clarification at the next meeting.

The discussion then shifted to payment practices for trustee members of the Audit Committee. It was noted that while current payments align with statutory guidelines for certain Board members, discrepancies exist regarding compensation for additional members who were added later. The group clarified that addressing these inconsistencies may require a statutory amendment, and participants agreed that additional clarification is necessary.

Mr. Fulkerson made a motion to accept the Issued Report on the 2026-3 Review of the Trustee Payments as presented. Ms. Hampton seconded the motion. The motion passed unanimously.

Review of the Hearing Officer Payments: Mr. Curtis reported that the audit revealed no findings or opportunities for improvement. The audit sampled 55 invoices, covering billable hours and travel expenses, representing 53% of the population by size and 46% by value. Additionally, Appendix B provides a breakdown of KPPA's full-time and contracted hearing officers, categorized for clarity.

Mr. Cheatham made a motion to accept the Issued Report on the 2026-8 Review of the Hearing Officer Payments as presented. Ms. Hampton seconded the motion. The motion passed unanimously.

11. There being no further business, Mr. O'Mara ***adjourned*** the meeting.

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CERTIFICATION

I do certify that I was present at this meeting, and I have recorded above the action of the Committee on the various items considered by it at this meeting. Further, I certify that all requirements of KRS 61.805-61.850 were met in connection with this meeting.

_____

Recording Secretary

I, as Chair of the Audit Committee of the Kentucky Public Pensions Authority, do certify that the Minutes of the meeting held on November 18, 2025, were approved by the Audit Committee on February 24, 2026.

_____

Committee Chair

I have reviewed the Minutes of the Audit Committee Meeting on November 18, 2025, for form, content, and legality.

_____

Executive Director
Office of Legal Services

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

County Employees Retirement System

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County Employees Retirement System

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DRAFT

Independent Auditor's Report

To the Members
Kentucky Retirement Systems
Boise, Idaho

Report on Audit of Schedule of Employer Allocations and Pension Amounts by Employer

Opinions

We have audited the accompanying schedule of employer allocations of County Employees Retirement System - Nonhazardous Pension Plan (CERS Nonhazardous), County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) (collectively the "pension plans") for the year ended June 30, 2025, and related notes. We have also audited the totals for the columns titled net pension liability and sensitivity analysis, total deferred outflows of resources, total deferred inflows of resources, plan pension 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 pension amounts (collectively the Schedules) of the pension 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 pension liability and sensitivity analysis, total deferred outflows of resources, total deferred inflows of resources, plan pension expense (expense offset), and amortization for the pension 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 pension 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, December 4, 2025, expressed an unmodified opinion on those financial statements.

DRAFT

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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2026, on our consideration of pension 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 pension 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 pension plan's internal control over financial reporting and compliance.

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Restriction on Use

Our report is intended solely for the information and use of the pension plan's management, the pension plan's retirement board, the pension 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
February 27, 2026

DRAFT

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	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
10005	LEGS GENERAL ASSEMBLY	$ 26,038	0.003966%
20025	JUDL ADM OFF OF THE COURT	16,439,145	2.503915%
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%
39931	JEFFERSON CO CLERK	2,084,776	0.317541%
39932	JEFFERSON CO SHERIFF	1,029,250	0.156769%
39933	KENTON CO COURT CLERK	331,436	0.050482%
39934	KENTON CO SHERIFF	146,711	0.022346%
39935	CAMPBELL COUNTY CLERK	229,053	0.034888%
39936	CAMPBELL CO SHERIFF	95,656	0.014570%
39937	FAYETTE CO CLERK	725,599	0.110519%
39938	FAYETTE CO SHERIFF	484,122	0.073739%
39939	DAVIESS CO CLERK	270,072	0.041136%
39940	DAVIESS CO SHERIFF	92,142	0.014035%
39941	PIKE CO CLERK	120,114	0.018295%
39942	PIKE CO SHERIFF	169,537	0.025823%
39943	HARDIN COUNTY CLERK OFFIC	296,876	0.045218%
39944	HARDIN COUNTY SHERIFF	147,460	0.022460%
39945	WARREN COUNTY CLERKS OFF	300,310	0.045741%
39946	WARREN COUNTY SHERIFF	487,320	0.074226%
39947	BOONE COUNTY CLERK	356,684	0.054328%
39948	BOONE COUNTY SHERIFF	97,927	0.014916%
39949	CHRISTIAN COUNTY CLERK	127,694	0.019450%
39950	CHRISTIAN COUNTY SHERIFF	529,824	0.080700%
39951	MADISON COUNTY CLERK	247,697	0.037728%
39952	MADISON COUNTY SHERIFF	98,118	0.014945%
39961	BULLITT COUNTY CLERK	284,923	0.043398%
39962	BULLITT CO SHERIFF	391,485	0.059629%
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%
014A	BRECKINRIDGE CO ATTORNEY	-	0.000000%
116A	WAYNE COUNTY ATTORNEY	21,514	0.003277%
A051	HENDERSON CO TOURIST COMM	24,096	0.003670%
A073	HOUSING AUTH OF PADUCAH	337,236	0.051366%
A087	Reid Village Water District	35,722	0.005441%
A113	MORGANFIELD HOUSING AUTH	-	0.000000%
A156	CITY OF ANCHORAGE	123,048	0.018742%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 4

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
AB19	BELLEVUE/DAYTON FIRE	6,349	0.000967%
AB87	MT STERLING MONTGOMERY COUNTY INDUSTRIAL AUTH	24,237	0.003692%
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%
B008	BURLINGTON FIRE PRO DIST	14,004	0.002133%
B010	HOUSING AUTHORITY OF CATLETTSBURG	50,954	0.007761%
B015	CITY OF HILLVIEW	159,751	0.024332%
B017	PENNYRILE EMER ASST CTR	53,559	0.008158%
B018	W KY ED COOPERATIVE	30,960	0.004716%
B019	CAMPBELL FIRE/ RESCUE	22,983	0.003501%
B023	CITY OF LONDON TOURISM	150,583	0.022936%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	82,657	0.012590%
B030	OWENSBORO/DAV CO ECO DEV	59,728	0.009097%
B035	GTR FLEMING CO WATER COMM	23,520	0.003582%
B038	CITY OF HICKMAN	175,595	0.026746%
B042	HOUSING AUTH OF MAYFIELD	134,849	0.020539%
B043	GRAYSON CO CONSERV DIST	6,410	0.000976%
B045	CITY OF BELLEFONTE	-	0.000000%
B048	CITY OF HARLAN	246,365	0.037525%
B051	HENDERSON CITY/CO PLANNIN	76,744	0.011689%
B052	HENRY CO WATER DIST #2	218,084	0.033217%
B054	CITY OF NORTONVILLE	42,991	0.006548%
B058	JOHNSON CO FISCAL COURT	391,846	0.059684%
B061	KNOX CO UTILITIES COMM	77,819	0.011853%
B072	LAKE BARKLEY TOUR COMM	8,099	0.001234%
B078	MARION CO WATER DISTRICT	125,447	0.019107%
B084	N MERCER WATER DISTRICT	140,906	0.021462%
B087	MONTGOMERY CO FIRE DIST	475,656	0.072449%
B097	KY RIVER REGIONAL JAIL	271,489	0.041352%
B098	PIKE CO SENIOR CITIZEN PR	35,846	0.005460%
B100	CITY OF SCIENCE HILL	19,629	0.002990%
B104	RUSSELL CO AMBULANCE SER	193,892	0.029533%
B106	NORTH SHELBY WATER CO	143,313	0.021829%
B109	CAMPBELL/TAYLOR CO I D A	20,696	0.003152%
B113	UNION CO ECONOMIC DEVELOP	21,847	0.003328%
B115	Springfield Washington County 911 dispatch	73,430	0.011184%
B116	MONTICELLO/WAYNE TELE BOA	66,539	0.010135%

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
B118	WHITLEY CO CONSERV DIST	6,918	0.001054%
B124	HOPKINS-CHRIST CO PLANNIN	209,279	0.031876%
B156	LOU POLICE RETIRE FUND	26,064	0.003970%
B179	HOUSING AUTH OF BENTON	49,104	0.007479%
B230	RIVERPARK CTR OWENSBORO	23,311	0.003551%
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%
B259	CITY OF LUDLOW	89,971	0.013704%
B356	CITY OF DOUGLASS HILLS	50,272	0.007657%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	256,408	0.039054%
B656	LOUISVILLE AIRPORT AUTHOR	1,917,978	0.292135%
B756	LEGAL AID SOCIETY INC	647,889	0.098683%
B856	JEFF CO SOIL/CONSER DIST	3,399	0.000518%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	35,971	0.005479%
C037	CIRCUIT CLERKS	-	0.000000%
C045	GREENUP COUNTY PUBLIC LIBRARY	135,616	0.020656%
C079	JONATHAN CREEK WATER DIST	77,667	0.011830%
C087	CITY OF JEFFERSONVILLE	52,807	0.008043%
C105	CITY OF SADIEVILLE	8,906	0.001356%
C106	CITY OF SIMPSONVILLE	95,848	0.014599%
C118	HOUSING AUTH OF CORBIN	49,819	0.007588%
C230	HOUSING AUTH OF OWENSBORO	317,454	0.048353%
C256	LOUISVILLE/JEFF CO METRO	36,959,325	5.629429%
D017	CALDWELL CO WATER DISTRIC	80,243	0.012222%
D025	WINCHESTER-CLARK COUNTY TOURISM	11,456	0.001745%
D052	CITY OF PLEASUREVILLE	7,884	0.001201%
D054	CITY OF HANSON	79,526	0.012113%
D071	CITY OF LEWISBURG	45,746	0.006968%
D079	NORTH MARSHALL WATER DIST	154,546	0.023540%
D084	GTR H/MERCER PL&ZONING CO	11,678	0.001779%
D098	CITY OF COAL RUN VILLAGE	43,023	0.006553%
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%
D113	UNION CO WATER DISTRICT	64,912	0.009887%
D118	WHITLEY CO WATER DIST	47,852	0.007289%
D135	WESTERN FLEMING WATER DIS	69,125	0.010529%
G015	ZONETON FIRE PROT DIST	18,156	0.002765%
G087	MT STERLING- MONTGOMERY COUNTY PARKS AND RECRATION	60,270	0.009180%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 6

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
G090	NELSON CO. DISPATCH	-	0.000000%
GS06	SHELBY CO SUB FIRE DIST	17,203	0.002620%
J001	ADAIR CO BD OF EDUCATION	839,088	0.127805%
J002	CITY OF SCOTTSVILLE	495,246	0.075433%
J003	CITY OF LAWRENCEBURG	512,520	0.078064%
J004	BALLARD CO BD OF ED	345,442	0.052616%
J005	GLASGOW BD OF EDUCATION	624,468	0.095115%
J006	BATH CO BD OF EDUC	621,481	0.094660%
J007	CITY OF MIDDLESBORO	241,994	0.036859%
J008	BOONE CO WATER DISTRICT	352,615	0.053708%
J009	BOURBON CO BD OF EDUCATIO	1,105,129	0.168327%
J010	FAIRVIEW BD OF EDUCATION	214,628	0.032691%
J011	DANVILLE CITY BD OF ED	633,318	0.096463%
J012	BRACKEN CO BD OF EDUC	374,677	0.057069%
J013	BREATHITT CO BD OF ED	646,896	0.098531%
J014	BRECKINRIDGE CO BD OF ED	959,594	0.146160%
J015	BULLITT CO BD OF ED	4,075,586	0.620769%
J016	BUTLER CO BD OF ED	601,236	0.091577%
J017	CALDWELL CO BD EDUCATION	639,160	0.097353%
J018	CALLOWAY CO BD OF EDUC	857,757	0.130648%
J019	SANITATION DISTRICT N0 1	2,918,334	0.444504%
J021	CARROLL CO BD OF ED	1,011,363	0.154045%
J022	CARTER CO BD OF ED	1,384,248	0.210841%
J023	CASEY CO BD OF ED	867,897	0.132193%
J024	CITY OF HOPKINSVILLE	1,755,507	0.267389%
J025	CLARK CO BD OF ED	2,097,576	0.319491%
J026	CLAY CO BD OF ED	1,136,970	0.173177%
J027	CLINTON CO BD OF ED	535,556	0.081573%
J028	CRITTENDEN CO BD OF ED	441,617	0.067265%
J029	CUMBERLAND CO BD OF ED	442,819	0.067448%
J030	DAVIESS CO LIBRARY DIST	410,387	0.062508%
J031	EDMONSON CO BD OF EDUC	608,941	0.092750%
J032	ELLIOTT CO BD OF ED	298,565	0.045476%
J033	ESTILL CO CONSERVATION DI	18,560	0.002827%
J034	GREATER LEX CONV&VISITOR	494,292	0.075288%
J035	FLEMING CO BD OF ED	578,381	0.088096%
J037	CITY OF FRANKFORT	1,714,712	0.261175%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 7

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
J038	FULTON COUNTY BD OF EDUC	192,705	0.029352%
J039	GALLATIN CO BD OF EDUC	680,486	0.103648%
J040	CITY OF LANCASTER	264,135	0.040232%
J041	WILLIAMSTOWN INDEPNDNT SC	362,207	0.055169%
J042	GRAVES CO LIBRARY	60,778	0.009257%
J043	GRAYSON CO BD OF ED	1,434,672	0.218521%
J044	GREEN CO BD OF EDUCATION	610,987	0.093062%
J045	RUSSELL INDPT BD OF ED	635,000	0.096719%
J046	HANCOCK CO BD EDUCATION	681,245	0.103763%
J047	HARDIN CO SOIL CN DIST	9,650	0.001470%
J048	HARLAN CO BD OF EDUCATION	1,498,944	0.228310%
J049	HARRISON CO BD OF ED	904,980	0.137841%
J050	HART CO BD OF ED	814,494	0.124059%
J051	HENDERSON PUBLIC LIBRARY	292,226	0.044510%
J052	EMINENCE INDEP BD OF EDUC	303,256	0.046190%
J053	HICKMAN CO BD OF ED	228,635	0.034824%
J054	HOPKINS CO BD OF ED	2,308,233	0.351577%
J055	JACKSON CO BD OF ED	782,845	0.119238%
J056	JEFF CO METRO SEWER DIST	12,898,689	1.964653%
J057	JESSAMINE CO BD OF ED	3,259,684	0.496496%
J058	PAINTSVILLE GAS/WATER SYS	447,316	0.068132%
J059	KENTON COUNTY AIRPORT BD	6,190,196	0.942855%
J060	KNOTT CO BD OF EDUCATION	734,801	0.111921%
J061	KNOX CO BD OF EDUCATION	1,451,285	0.221051%
J062	LARUE CO PUBLIC LIBRARY	39,416	0.006004%
J063	CITY OF LONDON	600,810	0.091512%
J064	LAWRENCE CO BD OF ED	791,110	0.120497%
J065	LEE CO BD OF ED	296,336	0.045136%
J066	LESLIE CO BD OF ED	645,978	0.098392%
J067	CITY OF WHITESBURG	222,099	0.033829%
J068	ELEC PLT BD OF VANCEBURG	200,638	0.030560%
J069	LINCOLN CO BD OF EDUC	1,366,110	0.208078%
J070	LIVINGSTON CO BD OF ED	443,646	0.067574%
J071	LOGAN CO BD OF EDUCATION	1,003,363	0.152826%
J072	LYON CO. PUBLIC LIBRARY	33,305	0.005073%
J073	PADUCAH WATER WORKS	760,541	0.115841%
J074	MCCREARY CO BD OF EDUCATN	943,242	0.143669%
J075	MCLEAN CO BD OF ED	454,640	0.069248%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 8

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
J076	MADISON CO BD OF ED	3,639,958	0.554417%
J077	MAGOFFIN CO BD OF ED	679,204	0.103452%
J078	MARION CO BD OF EDUCATION	841,505	0.128173%
J079	MARSHALL COUNTY BD OF ED	1,311,516	0.199762%
J080	MARTIN CO BD OF ED	651,685	0.099261%
J081	MASON CO BD OF ED	858,842	0.130814%
J082	MEADE CO PUBLIC LIBRARY	107,330	0.016348%
J083	MENIFEE CO BD OF ED	326,030	0.049659%
J084	CITY OF HARRODSBURG	371,910	0.056647%
J085	METCALFE CO BD OF ED	520,790	0.079324%
J086	MONROE CO BOARD OF ED	888,280	0.135298%
J087	MT STERLING WATER WORKS	420,292	0.064016%
J088	MORGAN CO BD OF EDUCATION	642,279	0.097828%
J089	MUHLENBERG CO LIB BD DIST	100,456	0.015301%
J090	CITY OF BARDSTOWN	1,372,977	0.209124%
J091	NICHOLAS CO BD OF ED	321,194	0.048922%
J092	OHIO CO BD OF ED	1,171,769	0.178477%
J093	OLDHAM COUNTY BD OF ED	4,260,337	0.648910%
J094	OWEN CO BD OF ED	680,359	0.103628%
J095	OWSLEY CO BD OF EDUCATION	408,513	0.062222%
J096	PENDLETON CO BD OF ED	822,560	0.125287%
J097	HAZARD CITY SCHOOLS	355,162	0.054096%
J098	PIKE CO BD OF EDUCATION	3,219,924	0.490440%
J099	POWELL CO BD OF EDUCATION	673,535	0.102589%
J100	CITY OF SOMERSET	1,501,936	0.228766%
J101	ROBERTSON CO BD OF ED	172,316	0.026246%
J102	ROCKCASTLE CO BD OF ED	954,552	0.145392%
J103	ROWAN CO BD OF ED	1,129,700	0.172069%
J104	RUSSELL CO BD OF ED	1,044,191	0.159045%
J105	SCOTT CO BOARD OF ED	3,624,366	0.552042%
J106	SHELBY CO LIBRARY	92,303	0.014059%
J107	SIMPSON CO BD OF ED	1,021,073	0.155524%
J108	SPENCER CO BD OF EDUC	1,289,147	0.196355%
J109	TAYLOR CO BD OF ED	1,220,589	0.185913%
J110	TODD CO BD OF ED	792,701	0.120740%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 9

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
J111	TRIGG CO BD OF ED	610,477	0.092984%
J112	TRIMBLE CO BD OF ED	438,194	0.066743%
J113	CITY OF MORGANFIELD	430,680	0.065599%
J115	SPRINGFIELD WATER & SEWER	226,580	0.034511%
J117	CITY OF SEBREE	75,342	0.011476%
J118	CITY OF CORBIN	464,857	0.070804%
J119	WOLFE CO BD OF EDUCATION	429,319	0.065391%
J120	WOODFORD CO BD OF ED	1,768,368	0.269347%
J124	PENNYRILE NAR TASK FORCE	6,518	0.000993%
J134	LEX-FAY CO HUM RIGHTS COM	44,590	0.006792%
J135	FLEMING CO EMS	143,289	0.021825%
J154	CITY OF EARLINGTON	41,938	0.006388%
J156	CITY OF JEFFERSONTOWN	927,044	0.141202%
J178	LEBANON HOUSING AUTHORITY	60,988	0.009289%
J179	MARSHALL CO TOURIST COMM	16,261	0.002477%
J190	CITY OF BLOOMFIELD	71,392	0.010874%
J200	SOMERSET-PULASKI CONV & V	35,708	0.005439%
J203	FRONTIER HOUSING INC	34,992	0.005330%
J205	GEORGETOWN-SCOTT CO P COM	123,408	0.018797%
J210	BOYD CO AMBULANCE SERVICE	24,110	0.003672%
J214	COMM ACTION SOUTHERN KY	934,410	0.142324%
J217	CITY OF PROVIDENCE	368,185	0.056080%
J219	CAMPBELL CO PUBLIC LIBRAR	420,780	0.064091%
J224	HOUSING AUTH OF HOPKINSVL	118,427	0.018038%
J234	LFUC HOUSING AUTHORITY	799,082	0.121711%
J256	CITY OF ST MATTHEWS	337,739	0.051442%
J259	CITY OF PARK HILLS	29,639	0.004514%
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%
J310	CANNONSBURG WATER DIST	115,531	0.017597%
J314	BOWL GRN WARREN AIRPRT BD	55,078	0.008389%
J317	PROVIDENCE MUN HOUSING AU	40,765	0.006209%
J319	CITY OF ALEXANDRIA	153,319	0.023353%
J324	CITY OF OAK GROVE	365,634	0.055691%
J334	CENTRAL KY ED COOPERATIVE	22,557	0.003436%
J356	CITY OF WEST BUECHEL	28,718	0.004374%
J359	CITY OF FORT WRIGHT	99,679	0.015183%
J405	GEORGETOWN HOUSING AUTHOR	97,484	0.014848%
J414	WARREN CO PLANNING COMM	187,520	0.028562%
J417	WEBSTER CO CONSER DIST	19,796	0.003015%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 10

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
J419	CITY OF COLD SPRING	87,946	0.013395%
J424	CITY OF CROFTON	2,909	0.000443%
J434	KY LEAGUE OF CITIES	1,623,081	0.247218%
J456	CITY OF SHIVELY	168,485	0.025663%
J459	N KY AREA PLAN COMMISSION	574,649	0.087527%
J510	CITY OF CATLETTSBURG	79,219	0.012066%
J514	BARREN RIVER AREA DEV	500,090	0.076171%
J519	NORTHERN KY COOP ED SER	357,648	0.054475%
J524	HOPKINSVILLE S W AUTHORI	593,279	0.090365%
J534	BLUEGRASS AREA DEV DISRIC	646,151	0.098418%
J556	LOUISVILLE CONV BUREAU	1,286,000	0.195876%
J559	CITY OF CRESCENT SPRINGS	48,196	0.007341%
J610	BOYD CO CONSERVATION DIST	10,156	0.001547%
J614	BOWL GRN CONV & VISIT BUR	89,370	0.013612%
J619	CITY OF FORT THOMAS	465,677	0.070929%
J656	OHIO VALLEY ED COOP	1,377,538	0.209818%
J710	BIG SANDY WATER DISTRICT	76,135	0.011596%
J714	BOWLING GR/WARREN COMM ED	92,527	0.014093%
J719	CITY OF SOUTHGATE	59,731	0.009098%
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%
J756	CITY OF PROSPECT	64,482	0.009821%
J759	N KY COMMUNITY ACT COMM	897,156	0.136650%
J810	HOUSING AUTH OF ASHLAND	139,883	0.021306%
J814	HOUSING AUTH BOWLING GRN	305,650	0.046555%
J819	CITY OF BELLEVUE	155,102	0.023624%
J834	KY LEGAL SERVICE PROGRAMS	209,913	0.031973%
J856	LOUISVILLE WATER COMPANY	7,748,253	1.180169%
J859	CITY OF VILLA HILLS	105,841	0.016121%
J910	SANITATION DISTRICT #4	152,348	0.023205%
J914	BOWLING GRN HUM RIGHT COM	16,651	0.002536%
J919	CITY OF DAYTON	125,020	0.019042%
J956	OKOLONA FIRE DISTRICT	89,526	0.013636%
J959	CITY OF INDEPENDENCE	245,247	0.037355%
K001	CITY OF COLUMBIA	180,751	0.027531%
K002	ALLEN CO BD OF ED	868,402	0.132270%
K003	ANDERSON CO BD OF ED	1,046,281	0.159363%

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County Employees Retirement System
Schedule A - Schedule of Employer Allocations - Nonhazardous
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Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
K004	CITY OF WICKLIFFE	60,913	0.009278%
K005	BARREN CO BD OF EDUCATION	1,999,711	0.304584%
K006	CITY OF OWINGSVILLE	96,242	0.014659%
K007	BELL CO BD OF ED	993,178	0.151275%
K009	PARIS BD OF EDUCATION	217,030	0.033057%
K010	CITY OF ASHLAND	2,469,966	0.376211%
K011	CITY OF DANVILLE	1,194,528	0.181944%
K012	AUGUSTA BD OF ED	85,352	0.013000%
K013	JACKSON CITY SCHOOLS	118,946	0.018117%
K014	CLOVERPORT INDEPENDENT SC	112,516	0.017138%
K015	BULLITT CO PUBLIC LIBRARY	534,198	0.081366%
K016	CITY OF MORGANTOWN	231,938	0.035327%
K017	GEORGE COON PUBLIC LIBRAR	37,946	0.005780%
K018	CITY OF MURRAY	983,114	0.149742%
K019	CITY OF NEWPORT	715,852	0.109034%
K020	CARLISLE CO BD OF ED	197,680	0.030109%
K021	CARROLL CO PUBLIC LIBRARY	77,679	0.011832%
K022	CARTER CO EMER AMBUL DIST	329,866	0.050243%
K023	CASEY CO AMBULANCE SERV	146,045	0.022245%
K025	CLARK CO LIBRARY BD	158,193	0.024095%
K026	CITY OF MANCHESTER	224,822	0.034244%
K027	CLINTON CO PUBLIC LIBRARY	15,816	0.002409%
K028	CITY OF MARION	181,015	0.027571%
K029	CITY OF BURKESVILLE	137,077	0.020879%
K030	OWENSBORO BD OF ED	2,079,797	0.316783%
K032	ELLIOTT CO AMB SERVICE	73,413	0.011182%
K033	ESTILL CO BD OF EDUCATION	717,040	0.109215%
K034	LEX/FAYETTE URBAN CO GOVT	20,530,064	3.127020%
K035	LICKING VALLEY COM ACTION	463,405	0.070583%
K036	FLOYD CO SCHOOLS	2,114,913	0.322131%
K038	FULTON CITY SCHOOLS	140,655	0.021424%
K039	GALLATIN CO PUBLIC LIB	45,050	0.006862%
K040	GARRARD CO BD OF ED	835,646	0.127281%
K041	CITY OF WILLIAMSTOWN	473,064	0.072054%
K042	GRAVES CO BD OF ED	1,261,161	0.192093%
K043	CITY OF LEITCHFIELD	414,649	0.063157%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 12

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County Employees Retirement System
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For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
K044	CITY OF GREENSBURG	235,497	0.035870%
K045	GREENUP CO BD OF ED	1,006,608	0.153321%
K046	CITY OF HAWESVILLE	109,910	0.016741%
K047	HARDIN CO BD OF ED	5,916,340	0.901142%
K048	HARLAN INDEPENDENT SCHOOL	222,106	0.033830%
K049	CITY OF CYNTHIANA	433,675	0.066055%
K050	CAVERNA INDEPENDENT SCH	284,194	0.043287%
K051	Henderson City-County Airport Board	12,129	0.001847%
K052	HENRY CO BD OF EDUCATION	733,741	0.111759%
K055	JACKSON CO CONSERV DIST	-	0.000000%
K057	JESSAMINE CO PUBLIC LIBRA	413,802	0.063028%
K058	JOHNSON CO BD OF ED	1,041,051	0.158567%
K060	LKLP COMM ACTION COUNCIL	2,167,499	0.330141%
K061	BARBOURVILLE CITY SCHOOLS	135,828	0.020689%
K062	LARUE CO BD OF EDUCATION	742,083	0.113030%
K063	LONDON UTILITY COMM	389,974	0.059399%
K064	CITY OF LOUISA	146,603	0.022330%
K065	CITY OF BEATTYVILLE	162,172	0.024701%
K066	LESLIE CO PUBLIC LIBRARY	39,738	0.006053%
K067	LETCHER CO BD OF ED	993,387	0.151307%
K068	LEWIS CO BD OF ED	563,966	0.085900%
K069	LINCOLN CO PUBLIC LIBRARY	46,340	0.007058%
K070	LIVINGSTON CO CONSERV DIS	10,407	0.001585%
K071	CITY OF RUSSELLVILLE	525,551	0.080049%
K072	LYON CO BD OF EDUCATION	310,725	0.047328%
K073	PADUCAH BOARD OF ED	988,147	0.150509%
K074	MCCREARY CO WATER DIST	334,338	0.050924%
K075	CITY OF CALHOUN	49,465	0.007534%
K077	MAGOFFIN CO LIBRARY	10,128	0.001543%
K078	CITY OF LEBANON	446,584	0.068021%
K079	CITY OF BENTON	342,396	0.052152%
K080	MARTIN COUNTY LIBRARY	40,147	0.006115%
K081	MAYSVILLE UTILITY COMM	-	0.000000%
K082	CITY OF MULDRAUGH	46,515	0.007085%
K083	CITY OF FRENCHBURG	64,868	0.009880%
K085	METCALFE HEALTH CARE CTN	449,716	0.068498%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 13

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Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
K086	MONROE CO CONSERV DIST	15,078	0.002297%
K087	MONTGOMERY CO BD OF ED	1,367,776	0.208332%
K088	GATEWAY COMM SER ORGANIZ	1,439,024	0.219184%
K089	MUHLENBERG CO BD OF ED	1,803,278	0.274665%
K090	NELSON COUNTY BD OF ED	1,795,710	0.273512%
K091	CITY OF CARLISLE	202,700	0.030874%
K092	OHIO CO LIBRARY	79,370	0.012089%
K093	OLDHAM CO LIBRARY BD	186,086	0.028344%
K094	OWEN CO PUBLIC LIBRARY	56,238	0.008566%
K095	OWSLEY CO PUBLIC LIBRARY	13,320	0.002029%
K096	PENDLETON CO LIBRARY	59,130	0.009006%
K097	PERRY CO BD OF EDUCATION	1,445,864	0.220226%
K098	PIKEVILLE INDEPENDENT SCH	257,395	0.039205%
K099	CITY OF STANTON	58,642	0.008932%
K100	SOMERSET BD OF EDUCATION	466,762	0.071095%
K101	CITY OF MOUNT OLIVET	4,691	0.000715%
K102	ROCKCASTLE CONSERV DIST	13,073	0.001991%
K103	CITY OF MOREHEAD	385,903	0.058779%
K104	RUSSELL CO CONS DIST	4,548	0.000693%
K105	CITY OF GEORGETOWN	1,066,950	0.162512%
K106	CITY OF SHELBYVILLE	410,169	0.062475%
K107	FRANKLIN/SIMPSON PARKS BD	27,936	0.004255%
K108	CITY OF TAYLORSVILLE	225,298	0.034316%
K109	CAMPBELLSVLE MUN WTR&SEWR	427,130	0.065058%
K110	TODD COUNTY WATER DIST	90,882	0.013843%
K111	CITY OF CADIZ	194,023	0.029552%
K112	TRIMBLE CO LIBRARY	57,354	0.008736%
K113	UNION CO BD OF EDUCATION	844,499	0.128629%
K114	CITY OF BOWLING GREEN	3,415,876	0.520286%
K115	CITY OF SPRINGFIELD	148,053	0.022551%
K116	WAYNE CO BD OF ED	1,218,472	0.185591%
K117	WEBSTER CO PUBLIC LIBRARY	44,671	0.006804%
K118	WHITLEY CO BD OF ED	1,570,651	0.239232%
K119	WOLFE COUNTY LIBRARY	13,534	0.002061%
K120	CITY OF VERSAILLES	590,514	0.089944%
K137	KY MAGISTRATES/COMM ASSOC	55,270	0.008418%
K141	GRANT CO PLANNING COMM	10,654	0.001623%
K181	WESTERN LEWIS-RECTORVILLE	54,561	0.008310%
K200	CITY OF FERGUSON	-	0.000000%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 14

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
K214	GREEN RIVER EDUC COOP	72,369	0.011023%
K219	NORTHERN KY WATER SER DIS	2,348,125	0.357653%
K237	KY CO JUDGE/EX ASSOC	53,093	0.008087%
K256	JEFFERSONTOWN FIRE DIST	51,966	0.007915%
K314	KY LEGAL AID	525,594	0.080055%
K315	MT WASHINGTON FIRE P DIST	15,576	0.002372%
K319	CITY OF SILVER GROVE	34,683	0.005283%
K337	KY COUNCIL OF ADD'S	27,328	0.004162%
K356	ST MATTHEWS FIRE DIST.	17,739	0.002702%
K414	CITY OF SMITHS GROVE	4,152	0.000632%
K419	ALEXANDRIA FIRE DISTRICT	-	0.000000%
K459	CITY OF LAKESIDE PARK	18,997	0.002894%
K519	CITY OF MELBOURNE	8,322	0.001268%
K559	CITY OF TAYLOR MILL	108,133	0.016470%
K614	WARREN CO PUBLIC LIBRARY	308,467	0.046984%
K619	CAMPBELL CO CONS DISPATCH	392,585	0.059796%
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	223,472	0.034038%
K719	CENTRAL CAMPBELL CO FIRE	9,302	0.001417%
K759	LAKESIDE/CRESTVIEWHLS POL	21,497	0.003274%
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%
K859	CITY OF FORT MITCHELL	176,765	0.026924%
K956	CITY OF MEADOW VALE	-	0.000000%
K959	HOUSING AUTH OF COVINGTON	381,580	0.058120%
L001	ADAIR CO AMBULANCE SER	-	0.000000%
L002	ALLEN CO CONSERVATION DIS	9,672	0.001473%
L003	ANDERSON PUBLIC LIBRARY	102,943	0.015680%
L004	CITY OF BARLOW	8,703	0.001326%
L005	CITY OF GLASGOW	877,744	0.133693%
L006	BATH CO WATER DISTRICT	77,569	0.011815%
L007	BELL CO COURT CLERK	60,686	0.009243%
L008	BOONE CO BD OF ED	7,059,271	1.075227%
L009	CITY OF PARIS	713,617	0.108694%
L010	FIVCO AREA DEVELOPMT DIST	219,109	0.033373%
L011	DANVILLE BOYLE CO REC	-	0.000000%
L012	BRACKEN COUNTY PUB LIBRAR	28,056	0.004273%
L013	BREATHITT CO PUBLIC LIB	55,814	0.008501%
L014	BRECKINRIDGE CO CLERK OFF	76,507	0.011653%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 15

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
L015	CITY OF MT WASHINGTON	559,726	0.085254%
L016	BUTLER CO AMBULANCE SVC	149,310	0.022742%
L017	CALDWELL COUNTY EMS	-	0.000000%
L018	MURRAY PUBLIC SCHOOLS	1,112,260	0.169413%
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%
L021	CITY OF CARROLLTON	368,165	0.056077%
L022	NORTHEAST KY CAA	751,379	0.114446%
L023	CITY OF LIBERTY	214,259	0.032635%
L024	HOPKINSVLE CHRIST LIBRARY	69,606	0.010602%
L025	CITY OF WINCHESTER	711,683	0.108399%
L026	DANIEL BOONE COMM AGENCY	924,469	0.140810%
L027	CITY OF ALBANY	272,908	0.041568%
L028	CRITTENDEN/LIV CO WAT DIS	101,661	0.015484%
L029	CUMBERLAND CO SOIL & WAT	7,726	0.001177%
L031	EDMONSON CO AMBULANCE DIS	107,680	0.016401%
L032	SANDY HOOK WATER DISTRICT	45,698	0.006961%
L033	CITY OF IRVINE	131,524	0.020033%
L035	CITY OF FLEMINGSBURG	161,572	0.024610%
L036	FLOYD CO LIBRARY	95,604	0.014562%
L038	FULTON CO LIBRARY	25,417	0.003871%
L039	CITY OF WARSAW	60,687	0.009243%
L041	GRANT CO PUBLIC LIBRARY	87,153	0.013275%
L042	MAYFIELD CITY SCHOOLS	802,866	0.122288%
L043	LEITCHFIELD UTILITY COMM	351,977	0.053611%
L044	GREEN CO AMBULANCE SVC	82,270	0.012531%
L045	RACELAND BOARD OF EDUC	256,752	0.039107%
L046	HANCOCK CO PUBLIC LIBRARY	63,194	0.009625%
L047	WEST POINT INDEPENDENT SC	-	0.000000%
L049	CYNTHIANA/HARRISON LIBRAR	48,710	0.007419%
L050	CITY OF MUNFORDVILLE	25,324	0.003857%
L051	HENDERSON CO WATER DIST	111,521	0.016986%
L052	CITY OF EMINENCE	74,018	0.011274%
L054	DAWSON SPRINGS PUBLIC SCH	241,598	0.036799%
L057	CITY OF NICHOLASVILLE	1,687,701	0.257061%
L058	PAINTSVILLE BD OF ED	208,744	0.031795%
L060	KNOTT CO SOIL CONV DIST	8,185	0.001247%
L061	CITY OF BARBOURVILLE	186,572	0.028418%
L062	CITY OF HODGENVILLE	304,888	0.046439%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 16

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
L063	LAUREL CO PUBLIC LIB DIST	220,871	0.033642%
L064	LOUISA WATER & SEWER COMM	121,919	0.018570%
L065	LEE CO PUBLIC LIBRARY	26,382	0.004018%
L066	CITY OF HYDEN	21,526	0.003279%
L067	LETCHER COUNTY CONS DIST	11,679	0.001779%
L068	HOUSING AUTH OF VANCEBURG	16,945	0.002581%
L069	STANFORD WATER COMMISSION	158,049	0.024073%
L070	KY WESTERN WATERLAND	-	0.000000%
L071	RUSSELLVILLE CITY SCHOOLS	403,026	0.061387%
L072	CITY OF EDDYVILLE	113,338	0.017263%
L073	CITY OF PADUCAH	2,095,991	0.319249%
L074	HOUSING AUTH MCREARY CO	39,714	0.006049%
L075	CITY OF LIVERMORE	40,095	0.006107%
L076	BEREA BD OF ED	318,279	0.048478%
L077	CITY OF SALYERSVILLE	126,526	0.019272%
L078	MARION FREE PUBLIC LIBRAR	54,218	0.008258%
L079	MARSHALL CO SOIL & WATER	8,756	0.001334%
L080	MARTIN CO CONSERV DIST	2,980	0.000454%
L082	MEADE CO BD OF ED	1,529,119	0.232907%
L083	MENIFEE CO PUBLIC LIBRARY	16,970	0.002585%
L084	BURGIN INDEPENDENT SCH	98,954	0.015072%
L085	METCALFE CO PUBLIC LIB	32,312	0.004922%
L086	CITY OF TOMPKINSVILLE	219,947	0.033501%
L087	MONTGOMERY CO SAN DIST #2	23,354	0.003557%
L088	MORGAN COUNTY LIBRARY	32,163	0.004899%
L090	CITY OF NEW HAVEN	22,108	0.003367%
L091	NICHOLAS COUNTY LIBRARY	18,279	0.002784%
L092	OHIO CO WATER DIST	276,506	0.042116%
L093	LAGRANGE UTILITY COMM	166,703	0.025391%
L096	PENDLETON COUNTY WATER	76,472	0.011648%
L099	POWELLS VALLEY WATER DIST	55,160	0.008402%
L100	SCIENCE HILL BD OF ED	135,138	0.020583%
L102	CITY OF MOUNT VERNON	287,687	0.043819%
L103	MOREHEAD UTILITY PLANT BD	609,383	0.092818%
L104	LAKE CUMBERLAND ADD	536,070	0.081651%
L105	GEORGETOWN/SCOTT CO PARKS	195,262	0.029741%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 17

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
L106	TRIPLE S PLANNING & ZONIN	39,996	0.006092%
L107	CITY OF FRANKLIN	546,249	0.083201%
L108	SPENCER CO FIRE DIST	30,502	0.004646%
L109	CAMPBELLSVILLE CITY SCHOO	409,374	0.062354%
L110	CITY OF ELKTON	171,547	0.026129%
L111	HOUSING AUTH OF CADIZ	29,916	0.004557%
L112	CITY OF BEDFORD	26,283	0.004003%
L113	UNION CO PLANNING COMM	13,875	0.002113%
L114	WARREN COUNTY BD OF ED	5,099,772	0.776768%
L115	WASHINGTON CO SCHOOLS	588,299	0.089606%
L118	CORBIN BD OF ED	763,580	0.116304%
L119	CITY OF CAMPTON	92,779	0.014132%
L120	FALLING SPRINGS ARTS	120,629	0.018373%
L141	CORINTH WATER DISTRICT	23,113	0.003520%
L156	CITY OF LYNDON	43,191	0.006579%
L159	ELSMERE FIRE PROTECTION	13,565	0.002066%
L256	CITY OF HURSTBOURNE	33,188	0.005055%
L259	KY CRIME PREVENT COALITIO	-	0.000000%
L356	EASTWOOD FIRE PROT DIST	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
L656	FERN CREEK FIRE PROT DIST	109,213	0.016635%
L756	PLEASURE RIDGE PARK FIRE	99,970	0.015227%
L959	NORTHERN KY CONV CTR CORP	331,015	0.050418%
M001	COLUMBIA/ADAIR UTILITIES	231,801	0.035307%
M003	LAWBG-ANDERSON PLAN COMM	4,193	0.000639%
M005	GLASGOW WATER COMPANY	574,576	0.087516%
M006	GATEWAY AREA DEV DISTRICT	356,712	0.054332%
M007	MIDDLESBORO CITY SCHOOL	387,218	0.058979%
M008	WALTON/VERONA BD OF ED	591,335	0.090069%
M009	PARIS BOURBON CO LIBRARY	93,086	0.014178%
M010	BOYD CO BD OF ED	1,258,088	0.191625%
M011	BOYLE COUNTY BD OF EDUC	762,651	0.116163%
M012	EAST PENDLETON WATER DIST	70,697	0.010768%
M013	BREATHITT CO SOIL CONSERV	6,564	0.001000%
M014	CITY OF HARDINSBURG	65,775	0.010018%
M015	BULLITT CO FISCAL COURT	1,722,272	0.262326%
M017	CITY OF FREDONIA	8,674	0.001321%
M018	CALLOWAY CO PUBLIC LIBRAR	81,685	0.012442%
M019	CAMPBELL CO COURTHOUSE	20,310	0.003094%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 18

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
M020	CITY OF BARDWELL	109,954	0.016748%
M021	CARROLL CO WATER DISTRICT	131,671	0.020055%
M022	CITY OF OLIVE HILL	176,930	0.026949%
M023	E CASEY CO WATER DISTRICT	66,929	0.010194%
M024	CHRISTIAN CO BD OF ED	3,255,218	0.495816%
M025	WINCHESTER MUNICIPAL UTIL	805,828	0.122739%
M026	CLAY COUNTY 911 BOARD	52,773	0.008038%
M027	HOUSING AUTH OF ALBANY	25,779	0.003927%
M029	CUMBERLAND CO FISCAL CT	241,618	0.036802%
M030	DAVIESS CO BD OF EDUC	4,113,389	0.626527%
M031	EDMONSON CO CONSERV DIST	6,509	0.000991%
M033	IRVINE MUNICIPAL UTILITY	163,646	0.024926%
M034	FAYETTE CO BD EDUCATION	17,884,845	2.724115%
M035	FLEMING COUNTY LIBRARY	45,003	0.006855%
M037	FRANKLIN CO BD OF ED	2,582,855	0.393405%
M038	HICKMAN/FULTON RIV PRT AU	94,363	0.014373%
M039	GALLATIN CO WATER DIS	56,950	0.008674%
M040	GARRARD CO PUBLIC LIBRARY	54,777	0.008343%
M041	GRANT CO BD OF ED	1,367,606	0.208306%
M042	CITY OF MAYFIELD	236,329	0.035996%
M043	CITY OF CANEYVILLE	20,188	0.003075%
M044	GREEN/TAYLOR WATER DIST	108,322	0.016499%
M045	CITY OF FLATWOODS	302,737	0.046111%
M046	CITY OF LEWISPORT	156,765	0.023878%
M047	HARDIN CO PUBLIC LIBRARY	57,479	0.008755%
M048	CITY OF BENHAM	52,163	0.007945%
M049	HARRISON CO CONSERVA DIST	14,896	0.002269%
M050	HART CO CONSERVATION DIST	10,358	0.001578%
M051	HENDERSON CO BD OF ED	2,412,868	0.367514%
M052	HENRY CO LIBRARY	50,442	0.007683%
M054	CITY OF DAWSON SPRINGS	140,801	0.021446%
M056	JEFF CO MED CTR STM & CHL	302,113	0.046016%
M057	NICH-VLE/JESS CO PK & REC	95,586	0.014559%
M058	CITY OF PAINTSVILLE	704,887	0.107364%
M059	KENTON COUNTY FISCAL CT	2,832,269	0.431395%
M060	CITY OF HINDMAN	11,078	0.001687%

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
M061	KNOX CO E M S	302,962	0.046145%
M062	LARUE CO WATER DIST #1	40,054	0.006101%
M064	HOUSING AUTH/ LAWRENCE CO	34,523	0.005258%
M065	LEE CO SOIL CONSERV DIST	-	0.000000%
M067	JENKINS BD OF ED	171,504	0.026122%
M068	CITY OF VANCEBURG	79,987	0.012183%
M069	CITY OF STANFORD	41,488	0.006319%
M070	LEDBETTER WATER DISTRICT	52,351	0.007974%
M073	W MCCRACKEN CO WATER DIST	-	0.000000%
M075	CITY OF SACRAMENTO	36,644	0.005581%
M076	CITY OF RICHMOND	1,527,451	0.232652%
M077	MAGOFFIN CO COURT CLERK	33,616	0.005120%
M078	LEBANON WATER WORKS	257,167	0.039170%
M079	MARSHALL CO REF DISP DIST	123,056	0.018743%
M080	MARTIN CO HOUSING AUTH	-	0.000000%
M081	CITY OF MAYSVILLE	785,688	0.119671%
M082	CITY OF BRANDENBURG	115,184	0.017544%
M084	MERCER CO BOARD OF ED	903,245	0.137577%
M085	CITY OF EDMONTON	186,915	0.028470%
M087	MT STERL/MONTGOMERY LIB	96,217	0.014655%
M088	MORGAN CO CONSERVAT DIST	8,524	0.001298%
M090	BARDSTOWN BD OF ED	1,232,837	0.187779%
M091	NICHOLAS CO WATER DIST	34,947	0.005323%
M092	CITY OF BEAVER DAM	189,815	0.028912%
M093	OLDHAM CO WATER DIST	367,419	0.055963%
M096	CITY OF FALMOUTH	195,514	0.029779%
M097	E KY CONCEN EMPLOY PRO	373,081	0.056826%
M098	PIKE CO HOUSING AUTHORITY	58,760	0.008950%
M099	BEECH FORK WATER COMM	67,518	0.010284%
M100	PULASKI CO BD OF ED	2,734,205	0.416458%
M104	RUSSELL CO PUBLIC LIBRARY	68,910	0.010496%
M105	SCOTT COUNTY LIBRARY	262,427	0.039971%
M106	SHELBY CO BD OF ED	2,382,117	0.362830%
M107	FRANKLIN ELECTRIC PLNT BD	396,412	0.060379%
M108	SPENCER CO PUBLIC LIB	48,485	0.007385%
M109	CITY OF CAMPBELLSVILLE	480,822	0.073236%
M110	CITY OF GUTHRIE	146,565	0.022324%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 20

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
M111	TRIGG CO CONS DISTRICT	9,127	0.001390%
M112	CITY OF MILTON	66,850	0.010182%
M113	CITY OF STURGIS	120,043	0.018284%
M115	WASHINGTON CO LIBRARY BD	37,029	0.005640%
M116	WAYNE CO PUBLIC LIBRARY	44,520	0.006781%
M117	WEBSTER CO BD OF ED	746,566	0.113713%
M118	WHITLEY CO FISCAL COURT	1,042,263	0.158751%
M119	WOLFE CO FISCAL COURT	302,060	0.046008%
M120	WOODFORD COUNTY LIBRARY	112,979	0.017208%
M215	SHEPHER/BULLIT CO TOURIST	144,577	0.022021%
M315	CITY OF PIONEER VILLAGE	10,464	0.001594%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
M415	BULLITT CO SANITATION DIS	-	0.000000%
N001	ADAIR CO CONSERVATION DIS	26,808	0.004083%
N006	HOUSING AUTH OWINGSVILLE	1,418	0.000216%
N007	PINEVILLE BD OF EDUCATION	162,218	0.024708%
N008	CITY OF FLORENCE	1,380,665	0.210295%
N009	CITY OF MILLERSBURG	10,013	0.001525%
N010	BOYD CO PUBLIC LIBRARY	161,510	0.024600%
N011	CITY OF PERRYVILLE	5,588	0.000851%
N012	CITY OF BROOKSVILLE	58,459	0.008904%
N013	MIDDLE KY COMM ACT PART	554,508	0.084459%
N014	CITY OF IRVINGTON	48,668	0.007413%
N015	BULLITT CO CONSERVAT DIST	8,272	0.001260%
N017	PRINCETON ELECTRIC PL BD	310,817	0.047342%
N018	MURRAY/CALLOWAY CO AIRPRT	10,644	0.001621%
N020	CARLISLE CO SANIT DIST 1	18,803	0.002864%
N021	CARROLLTON UTILITIES COMM	402,760	0.061346%
N022	CITY OF GRAYSON	65,177	0.009927%
N025	EAST CLARK CO WATER DIST	92,942	0.014156%
N029	CUMBERLAND CO PUBLIC LIB	26,659	0.004061%
N033	ESTILL CO WATER DIST NO 1	81,510	0.012415%
N035	HOUSING AUTH FLEMINGSBURG	789	0.000120%
N036	PRESTONSBURG CITY UTIL	583,512	0.088877%
N037	FRANKFORT INDEP SCHOOLS	310,338	0.047269%
N038	HOUSING AUTH OF HICKMAN	41,625	0.006340%
N041	BULLOCK PEN WATER DIST	168,652	0.025688%

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County Employees Retirement System
Schedule A - Schedule of Employer Allocations - Nonhazardous
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Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
N042	PURCHASE AREA DEV DIST	574,052	0.087436%
N043	GRAYSON CO LIBRARY	47,402	0.007220%
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%
N045	KENTUCKY ED DEV CORP	162,094	0.024689%
N047	ELIZABETHTOWN BD OF EDUC	609,440	0.092826%
N049	CYNTHIANA HARRISON CO JPC	20,450	0.003115%
N050	CITY OF HORSE CAVE	63,113	0.009613%
N051	CITY OF HENDERSON	1,857,782	0.282967%
N052	CITY OF NEW CASTLE	41,463	0.006315%
N054	CITY OF MADISONVILLE	2,286,212	0.348222%
N057	NICHOLASVILLE HOUSING AUT	12,107	0.001844%
N058	JOHNSON CO LIBRARY	74,140	0.011293%
N060	KNOTT CO WATER & SEWER	180,450	0.027485%
N061	KNOX CO SOIL CONSERV DIS	7,891	0.001202%
N063	CUMBERLAND VAL AREA DEV	262,770	0.040024%
N065	THREE FORKS REG JAIL	244,759	0.037280%
N067	HOUSING ORIENTED MINISTRI	98,173	0.014953%
N068	GAR,QUI,KY-O-HTS WTR DIST	55,528	0.008458%
N069	CITY OF CRAB ORCHARD	9,794	0.001492%
N071	CITY OF AUBURN	107,062	0.016307%
N072	LYON CO AMBULANCE SERVICE	152,399	0.023213%
N075	CITY OF ISLAND	23,819	0.003628%
N076	MADISON CO EMS	21,022	0.003202%
N077	MAGOFFIN CO WATER DIST	69,317	0.010558%
N078	CENTRAL KY COMM ACTION	1,718,201	0.261706%
N079	BENTON ELECTRIC SYSTEM	219,569	0.033444%
N080	MARTIN CO WATER DISTRICT	-	0.000000%
N081	BUFFALO TRACE AR DEV DIST	404,715	0.061644%
N082	MEADE CO WATER DISTRICT	117,405	0.017883%
N084	MERCER CO PUBLIC LIBRARY	79,880	0.012167%
N085	METCALFE CO CONSERV DIST	7,605	0.001158%
N087	CITY OF MT STERLING	162,914	0.024814%
N088	MORGAN CO AMBULANCE SERV	140,392	0.021384%
N089	MUHLENBERG CO WATER DIST	204,098	0.031087%
N090	BARDSTOWN-NELSON CO TOURI	62,044	0.009450%
N092	CITY OF HARTFORD	199,311	0.030358%
N093	CITY OF LAGRANGE	228,435	0.034794%
N094	CITY OF OWENTON	16,899	0.002574%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 22

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
N097	KY VALLEY ED COOPERATIVE	24,996	0.003807%
N098	PIKE CO LIBRARY DISTRICT	193,635	0.029493%
N099	CITY OF CLAY CITY	40,402	0.006154%
N100	CITY OF BURNSIDE	72,406	0.011029%
N103	HOUSING AUTH OF MOREHEAD	146,896	0.022374%
N104	CITY OF JAMESTOWN	243,246	0.037050%
N106	W SHELBY WATER DISTRICT	55,661	0.008478%
N107	SIMPSON CO CONSER DIST	6,150	0.000937%
N110	LOGAN/TODD REG. WATER COM	182,367	0.027777%
N111	BARKLEY LAKE WATER DIST	175,421	0.026719%
N112	TRIMBLE CO WATER DIST	50,344	0.007668%
N113	UNION CO LIBRARY BD	58,654	0.008934%
N114	BOWLING GRN MUNICIPAL UTI	3,297,767	0.502297%
N115	WASHINGTON CO CONSER DIST	9,611	0.001464%
N116	MONTICELLO UTILITY COMM	246,349	0.037522%
N117	CITY OF DIXON	13,280	0.002023%
N118	CITY OF WILLIAMSBURG	489,022	0.074485%
N119	WOLFE CO CONSER DISTRICT	9,493	0.001446%
N120	WOODFORD CO PLAN ZONING	42,263	0.006437%
N959	N KY CONV & VISITORS BUR	217,395	0.033112%
P001	HOUSING AUTH OF COLUMBIA	22,046	0.003358%
P005	GLASGOW ELECTRIC PLANT BD	865,520	0.131831%
P006	BATH COUNTY E.M.S.	93,001	0.014165%
P007	CITY OF PINEVILLE	73,530	0.011200%
P008	BOONE CO PLANNING COMM	233,381	0.035547%
P009	HOUSING AUTHORITY PARIS	40,444	0.006160%
P010	REGIONAL PUBLIC SAFETY	165,796	0.025253%
P011	CITY OF JUNCTION CITY	20,211	0.003078%
P013	CITY OF JACKSON	297,556	0.045322%
P014	BRECKINRIDGE CO PUBLIC LI	73,201	0.011150%
P015	CITY OF LEBANON JUNCTION	61,413	0.009354%
P017	PRINCETON WATER/WASTEWATE	159,495	0.024293%
P018	MURRAY/CALLOWAY TRANS AUT	196,662	0.029954%
P022	RATTLESNAKE RIDGE WATER	141,227	0.021511%
P023	LIBERTY TOURISM	17,272	0.002631%
P025	CLARK CO CONSVATION DIST	7,248	0.001104%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 23

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
P033	ESTILL COUNTY EMS	16	0.000002%
P035	FLEMING CO DISPATCH	46,041	0.007013%
P037	COMMUNITY ACTION KENTUCKY	60,778	0.009257%
P038	HICKMAN ELECTRIC SYSTEM	90,761	0.013824%
P041	CITY OF DRY RIDGE	79,598	0.012124%
P043	CITY OF CLARKSON	37,442	0.005703%
P045	GREENUP CO ENVIR COMM	48,493	0.007386%
P047	CITY OF WEST POINT	5,878	0.000895%
P048	HARLAN COUNTY C A A	388,838	0.059226%
P049	HOUSING AUTHORITY OF CYNT	96,443	0.014690%
P050	HART CO SOLID WASTE SVC	200,637	0.030560%
P051	HENDERSON MUN POWER&LIGHT	1,023,045	0.155824%
P052	LITTLE KY RV WS CONV DIST	14,788	0.002252%
P054	HOUSING AUTH DAWSON SPG	71,017	0.010817%
P057	VALLEY VIEW FERRY AUTHORI	45,689	0.006959%
P061	BARBOURVILLE UTILITY COMM	592,854	0.090300%
P063	LAUREL CO WATER DIST #2	210,440	0.032053%
P066	HYDEN LESLIE COUNTY WATER DISTRICT	128,106	0.019512%
P068	LEWIS CO PUBLIC LIBRARY	30,164	0.004594%
P069	LINCOLN CO CLERK	81,170	0.012363%
P071	LOGAN CO CONS DISTRICT	22,448	0.003419%
P072	LYON CO WATER DISTRICT	43,519	0.006628%
P075	MCLEAN CO REG WATER COMM	51,042	0.007774%
P076	MADISON CO PUBLIC LIBRARY	297,407	0.045299%
P077	SALYERS/MAG CO JOINT HOUS	17,390	0.002649%
P078	MARION CO CONSERVAT DIST	7,819	0.001191%
P079	CITY OF CALVERT CITY	295,188	0.044961%
P081	MASON COUNTY LIBRARY	36,471	0.005555%
P084	ANDERSON-DEAN COMM PARK	22,821	0.003476%
P087	MONTGOMERY CTY WATER DIST	20,215	0.003079%
P088	MORGAN CO WATER DIST	68,004	0.010358%
P089	MUHLENBERG WATER DIST #3	65,514	0.009979%
P090	NORTH NELSON WATER DIST	61,754	0.009406%
P092	OHIO CO REG WASTEWATER D	62,492	0.009518%
P097	KY RIVER AREA DEV DIST	420,999	0.064124%
P100	LAKE CUMBERLAND CAA, INC	900,033	0.137088%
P103	MOREHEAD TOURISM COMMISSI	46,538	0.007088%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 24

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
P104	RUSSELL CO TOURIST COMM	16,145	0.002459%
P105	GEORGETOWN/SCOTT TOURISM	39,064	0.005950%
P106	MULTI PURPOSE COMM ACTION	92,625	0.014108%
P107	SIMPSON CO LIBRARY DIST	53,998	0.008225%
P110	TODD COUNTY CONSERVATION DISTRICT	-	0.000000%
P111	JOHN L STREET LIBRARY	40,951	0.006237%
P113	STURGIS HOUSING AUTHORITY	15,579	0.002373%
P115	HOUSING AUTH SPRINGFIELD	22,929	0.003492%
P116	CITY OF MONTICELLO	56,234	0.008565%
P117	CITY OF CLAY	68,528	0.010438%
P120	WOODFORD CO CONSERV DIST	15,458	0.002354%
P959	CITY OF CRESTVIEW HILLS	62,590	0.009533%
R003	SOUTH ANDERSON WATER DIST	189,478	0.028860%
R005	BARREN CO SOIL CONS DIS	5,618	0.000856%
R008	BOONE CO LIBRARY DIST	829,995	0.126420%
R010	ASHLAND BD OF ED	1,241,711	0.189130%
R011	DANVILLE BOYLE PLANNING	18,437	0.002808%
R013	BREATHITT COUNTY WATER DISTRICT	53,481	0.008146%
R015	CITY OF SHEPHERDSVILLE	447,178	0.068112%
R017	CITY OF PRINCETON	139,553	0.021256%
R018	MURRAY ELECTRIC SYSTEM	615,138	0.093694%
R019	FORT THOMAS BOARD OF ED	696,205	0.106042%
R021	CARROLLTON/CARR CO REC TR	12,367	0.001884%
R024	CHRISTIAN CO WATER DIST	150,394	0.022907%
R030	DAVIESS CO AIRPORT BD	64,202	0.009779%
R033	CITY OF RAVENNA	12,310	0.001875%
R034	LEXINGTON PUBLIC LIBRARY	1,485,121	0.226205%
R036	CITY OF PRESTONSBURG	686,356	0.104542%
R037	PAUL SAWYIER LIBRARY	235,800	0.035916%
R038	CITY OF FULTON	276,124	0.042058%
R041	CITY OF CRITTENDEN	22,736	0.003463%
R042	MAYFIELD ELEC & WATER SYS	937,868	0.142851%
R045	CITY OF RUSSELL	215,808	0.032871%
R047	LINCOLN TRAIL AREA DEV DI	459,990	0.070063%
R048	HARLAN CO CONSERV DIST	12,577	0.001916%
R050	HART CO AMB SERVICE	211,367	0.032194%
R051	HENDERSON MUN W & S DEPT	955,934	0.145602%

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
R052	CITY OF CAMPBELLSBURG	25,994	0.003959%
R054	SOUTH HOPKINS WATER DIST	71,109	0.010831%
R057	CITY OF WILMORE	212,162	0.032315%
R058	HOUSING AUTH OF PAINTSVLE	120,196	0.018308%
R061	KY COMM ECONOMIC OPPORT	2,015,333	0.306964%
R063	WOODCREEK WATER DISTRICT	464,514	0.070752%
R071	LOGAN CO PUBLIC LIBRARY	111,587	0.016996%
R072	LYON CO HOUSING AUTHORITY	48,984	0.007461%
R073	MCCRACKEN CO BD OF ED	2,202,040	0.335402%
R076	RICHMOND UTILITIES	815,265	0.124176%
R078	CITY OF LORETTO	5,014	0.000764%
R079	MARSHALL CO PUB LIBRARY	191,497	0.029168%
R088	CITY OF WEST LIBERTY	338,743	0.051595%
R089	CENTRAL CITY MUN WTR&SEWR	242,178	0.036887%
R090	NELSON CO PUBLIC LIBRARY	207,218	0.031562%
R093	TRI CO COMM ACTION AGENCY	58,915	0.008974%
R097	PERRY COUNTY PUBLIC LIB	128,573	0.019583%
R103	ROWAN CO PUBLIC LIBRARY	111,379	0.016965%
R104	CITY OF RUSSELL SPRINGS	224,414	0.034181%
R105	CITY OF STAMPING GROUND	6,687	0.001019%
R106	SHELBY CO PARK RECREATION	103,426	0.015753%
R109	TAYLOR CO PUBLIC LIBRARY	78,116	0.011898%
R114	BOWLING GREEN PUBLIC SCHO	1,748,404	0.266307%
R115	S W E D A	16,517	0.002516%
R116	WAYNE CO CONSERV DIST	14,343	0.002185%
R117	WEBSTER COUNTY WATER DIST	81,242	0.012374%
R118	WILLIAMSBURG IND BD OF ED	289,994	0.044170%
R120	CITY OF MIDWAY	70,737	0.010774%
R959	N KY LEGAL AID SOCIETY	614,554	0.093605%
T036	FLOYD COUNTY CONSV DIST	17,913	0.002728%
V001	ADAIR COUNTY FISCAL COURT	485,417	0.073936%
V002	ALLEN COUNTY FISCAL COURT	568,437	0.086581%
V003	ANDERSON CO FISCAL COURT	730,795	0.111310%
V004	BALLARD COUNTY FISCAL CT	566,921	0.086350%
V005	BARREN CO FISCAL CT	610,425	0.092976%
V006	BATH CO FISCAL COURT	319,604	0.048680%
V007	BELL CO FISCAL CT	604,870	0.092130%
V008	BOONE CO FISCAL CT	2,895,838	0.441077%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 26

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
V009	BOURBON CO FISCAL COURT	551,672	0.084027%
V010	BOYD COUNTY FISCAL COURT	2,043,342	0.311230%
V011	BOYLE COUNTY FISCAL COURT	995,000	0.151553%
V012	BRACKEN CO FISCAL COURT	352,666	0.053716%
V013	BREATHITT CO FISCAL COURT	313,859	0.047805%
V014	BRECKINRIDGE CO FISCAL CT	678,382	0.103327%
V016	BUTLER COUNTY FISCAL CT	507,555	0.077308%
V017	CALDWELL CO FISCAL COURT	324,651	0.049449%
V018	CALLOWAY CO FISCAL COURT	1,002,362	0.152674%
V019	CAMPBELL CO FISCAL CT	2,274,172	0.346389%
V020	CARLISLE CO FISCAL COURT	263,921	0.040199%
V021	CARROLL CO FISCAL CT	801,680	0.122107%
V022	CARTER CO FISCAL CT	799,267	0.121740%
V023	CASEY CO FISCAL COURT	521,146	0.079378%
V024	CHRISTIAN CO FISCAL COURT	804,845	0.122589%
V025	CLARK COUNTY FISCAL COURT	809,424	0.123287%
V026	CLAY COUNTY FISCAL CT	706,583	0.107623%
V027	CLINTON CO FISCAL COURT	453,662	0.069099%
V028	CRITTENDEN CO FIS CT	596,626	0.090875%
V030	DAVIESS CO FISCAL COURT	1,452,216	0.221193%
V031	EDMONSON CO FISCAL CRT	405,243	0.061724%
V032	ELLIOTT CO FISCAL CT	234,929	0.035783%
V033	ESTILL CO FISCAL COURT	437,920	0.066701%
V035	FLEMING CO FISCAL COURT	279,378	0.042553%
V036	FLOYD CO FISCAL COURT	882,979	0.134490%
V037	FRANKLIN CO FISCAL COURT	1,259,044	0.191770%
V038	FULTON COUNTY FIS CT	714,799	0.108874%
V039	GALLATIN CO FISCAL COURT	535,421	0.081552%
V040	GARRARD CO FISCAL COURT	505,524	0.076999%
V041	GRANT COUNTY FISCAL COURT	783,801	0.119384%
V042	GRAVES COUNTY FISCAL CT	938,493	0.142946%
V043	GRAYSON CO FISCAL COURT	1,477,171	0.224994%
V044	GREEN COUNTY FISCAL COURT	204,542	0.031155%
V045	GREENUP CO FISCAL CT	1,606,674	0.244719%
V046	HANCOCK CO FISCAL COURT	545,588	0.083101%
V047	HARDIN CO FISCAL COURT	1,087,710	0.165674%
V048	HARLAN CO FIS CT	841,680	0.128200%
V049	HARRISON CO FISCAL COURT	339,105	0.051651%
V050	HART COUNTY FISCAL COURT	713,387	0.108659%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
V051	HENDERSON CO FISCAL COURT	1,509,834	0.229969%
V052	HENRY CO FISCAL COURT	287,761	0.043830%
V053	HICKMAN CO FISCAL COURT	262,621	0.040001%
V054	HOPKINS CO FISCAL COURT	1,197,908	0.182458%
V055	JACKSON CO FISCAL COURT	612,172	0.093242%
V057	JESSAMINE CO FISCAL COURT	1,652,102	0.251639%
V060	KNOTT CO FISCAL CT	510,925	0.077821%
V061	KNOX CO FISCAL CT	872,324	0.132867%
V062	LARUE CO FISCAL COURT	557,935	0.084981%
V063	LAUREL COUNTY FISCAL COUR	1,713,361	0.260969%
V064	LAWRENCE CO FISCAL CT	523,460	0.079730%
V065	LEE COUNTY FISCAL COURT	432,473	0.065872%
V066	LESLIE CO FISCAL COURT	765,479	0.116593%
V067	LETCHER CO FISCAL COURT	561,167	0.085474%
V068	LEWIS COUNTY FISCAL COURT	334,397	0.050933%
V069	LINCOLN CO FISCAL COURT	402,489	0.061305%
V070	LIVINGSTON CO FISCAL CT	461,540	0.070299%
V071	LOGAN COUNTY FISCAL COURT	1,179,187	0.179607%
V072	LYON COUNTY FISCAL COURT	196,153	0.029877%
V073	MCCRACKEN CO FISCAL COURT	891,278	0.135754%
V074	MCCREARY CO FISCAL CT	711,933	0.108437%
V075	MCLEAN COUNTY FISCAL CT	539,682	0.082201%
V076	MADISON CO FISCAL COURT	1,240,462	0.188940%
V077	MAGOFFIN CO FISCAL COURT	324,495	0.049425%
V078	MARION CO FISCAL COURT	1,272,744	0.193857%
V079	MARSHALL CO FISCAL COURT	914,045	0.139222%
V080	MARTIN CO FISCAL COURT	403,657	0.061483%
V081	MASON CO FIS CT	826,575	0.125899%
V082	MEADE COUNTY FISCAL COURT	1,398,185	0.212963%
V083	MENIFEE CO FISCAL COURT	224,980	0.034268%
V084	MERCER COUNTY FISCAL COUR	461,964	0.070364%
V085	METCALFE CO FISCAL COURT	307,549	0.046844%
V086	MONROE CO FISCAL COURT	330,435	0.050330%
V087	MONTGOMERY CO FISCAL CT	793,959	0.120931%
V088	MORGAN CO FISCAL CT	318,007	0.048437%
V089	MUHLENBERG CO FISCAL CT	1,131,342	0.172319%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 28

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
V090	NELSON CO FISCAL CT	1,842,244	0.280600%
V091	NICHOLAS CO FISCAL COURT	330,254	0.050302%
V092	OHIO COUNTY FISCAL CRT	819,566	0.124832%
V093	OLDHAM CO FISCAL COURT	1,199,005	0.182625%
V094	OWEN COUNTY FISCAL COURT	497,196	0.075730%
V095	OWSLEY CO FISCAL COURT	193,165	0.029422%
V096	PENDLETON CO FISCAL COURT	383,926	0.058477%
V097	PERRY COUNTY FISCAL COURT	1,075,988	0.163888%
V098	PIKE COUNTY FISCAL COURT	2,132,901	0.324871%
V099	POWELL CO FISCAL CT	873,623	0.133065%
V100	PULASKI CO FISCAL CT	1,380,379	0.210251%
V101	ROBERTSON CO FISCAL CT	111,277	0.016949%
V102	ROCKCASTLE CO FISCAL CT	600,603	0.091480%
V103	ROWAN CO FISCAL COURT	1,151,827	0.175440%
V104	RUSSELL CO FISCAL COURT	605,452	0.092219%
V105	SCOTT CO FISCAL CT	1,078,415	0.164258%
V106	SHELBY CO FISCAL COURT	873,433	0.133036%
V107	SIMPSON CO FISCAL COURT	733,543	0.111729%
V108	SPENCER CO TREASURER	352,890	0.053750%
V109	TAYLOR COUNTY FISCAL COUR	754,524	0.114925%
V110	TODD COUNTY FISCAL COURT	484,587	0.073810%
V111	TRIGG COUNTY FISCAL COURT	547,583	0.083405%
V112	TRIMBLE CO FISCAL COURT	361,479	0.055058%
V113	UNION COUNTY FISCAL COURT	815,686	0.124241%
V114	WARREN COUNTY FISCAL COUR	2,436,011	0.371039%
V115	WASHINGTON CO FIS COURT	409,505	0.062373%
V116	WAYNE COUNTY FISCAL COURT	917,706	0.139780%
V117	WEBSTER CO FISCAL COURT	565,548	0.086141%
V119	CITY OF HIGHLAND HEIGHTS	135,784	0.020682%
V120	WOODFORD CO FISCAL COURT	831,063	0.126583%
V122	FAMILY HEALTH CENTER	4,109,439	0.625926%
V125	LOUISVILLE MEM COMM	3,784	0.000576%
V126	LOU & JEFF CO RIVERPORT	42,437	0.006464%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 29

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
V127	LOU LABOR MANAGER COM	15,856	0.002415%
V129	T A R C	7,265,454	1.106632%
V130	ANCHORAGE BD OF EDUCATION	182,844	0.027850%
V136	MOUNTAIN ARTS CENTER	-	0.000000%
V137	FRANKLIN CO CONS DIST	7,203	0.001097%
V145	CITY OF WURTLAND	8,876	0.001352%
V147	HARDIN CO WATER DIST #2	1,080,967	0.164647%
V151	HOUSING AUTH OF HENDERSON	229,915	0.035019%
V156	JEFF CO BD OF ED	44,384,572	6.760397%
V158	BIG SANDY AREA COMM PRO	490,667	0.074736%
V159	CITY OF ERLANGER	422,955	0.064422%
V163	EAST BERNSTADT BD OF ED	106,222	0.016179%
V171	CITY OF ADAIRVILLE	51,296	0.007813%
V176	MADISON CO CONSERVAT DIST	8,042	0.001225%
V179	MARSHALL CO SEN CITIZENS	-	0.000000%
V189	CITY OF CENTRAL CITY	261,797	0.039875%
V196	CITY OF BUTLER	7,944	0.001210%
V197	CITY OF HAZARD	887,588	0.135192%
V198	MOUNTAIN WATER DISTRICT	617,297	0.094023%
V200	PULASKI COUNTY LIBRARY	44,253	0.006740%
V205	BARREN/METCALFE CO AMB SR	34,303	0.005225%
V206	SHELBYVLE MUN WATER&SEWER	384,411	0.058551%
V207	BELL CO PUBLIC LIBRARY	58,837	0.008962%
V208	CITY OF WALTON	119,592	0.018215%
V218	MURRAY TOURISM COMMISSION	21,550	0.003282%
V219	BELLEVUE BD OF EDUCATION	241,486	0.036782%
V224	PENNYROYAL AREA MUSEUM	23,921	0.003644%
V230	OWENSBORO RIVERPORT AUTH	702,650	0.107024%
V236	BIG SANDY AREA DEV DIST	634,132	0.096587%
V237	BLUE GRASS COMM ACTION	1,386,173	0.211134%
V247	HARDIN CO WATER DIST #1	992,448	0.151164%
V251	HENDERSON CO RIVER AUTH	191,332	0.029143%
V259	KENTON CO PUBLIC LIBRARY	1,077,559	0.164128%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 30

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
V263	LAUREL CO BD OF EDUCATION	2,609,032	0.397393%
V271	RUSSELLVILLE ELEC PL BD	316,889	0.048267%
V281	HOUSING AUTH OF MAYSVILLE	107,931	0.016439%
V298	CITY OF PIKEVILLE	941,076	0.143339%
V300	HOUSING AUTH OF SOMERSET	102,962	0.015683%
V305	CITY OF CAVE CITY	164,286	0.025023%
V306	HOUSING AUTH OF SHELBYVLE	23,648	0.003602%
V308	NORTHERN KY AREA DEV.DIST	778,506	0.118578%
V319	CAMPBELL CO BD OF ED	2,153,606	0.328025%
V324	CHRISTIAN CO CONS DIST	10,740	0.001636%
V330	CITY OF OWENSBORO	2,904,132	0.442340%
V336	SANDY VALLEY TRANS SER IN	422,162	0.064301%
V337	FRANKFORT ELEC WATER BD	3,209,085	0.488789%
V347	CITY OF RADCLIFF	535,020	0.081491%
V359	CITY OF ELSMERE	159,737	0.024330%
V363	LONDON LAUREL CO COMM CTR	169,060	0.025750%
V373	PADUCAH MCCRACKEN CO TOUR	101,757	0.015499%
V376	CITY OF BEREA	989,913	0.150778%
V398	CITY OF ELKHORN CITY	34,526	0.005259%
V400	PULASKI CO SOIL CONS DIST	13,236	0.002016%
V405	MARY W WELDON MEM PUB LIB	58,457	0.008904%
V407	BELL/WHITLEY COMM ACTION	678,234	0.103305%
V408	UNION EMERGENCY SERVICES	18,977	0.002891%
V419	DAYTON CITY SCHOOLS	348,139	0.053026%
V424	PENNYRILE ALLIED COMM SER	1,124,946	0.171345%
V430	OWENSBORO MUN UTILITIES	3,026,308	0.460950%
V436	APPALACHIAN RES & DEFENSE	814,657	0.124084%
V437	FKT/FKLN CO TOUR&CONV COM	22,501	0.003427%
V447	CITY OF ELIZABETHTOWN	2,261,787	0.344502%
V459	LUDLOW BD OF EDUCATION	161,854	0.024653%
V463	LONDON LAUREL TOURIST COM	27,088	0.004126%
V473	PADUCAH POWER SYSTEM	1,499,146	0.228341%
V476	KY RIVER FOOTHILLS DEV CO	1,121,336	0.170795%
V500	WEST PULASKI WATER DISTR	148,137	0.022563%
V505	CITY OF PARK CITY	9,366	0.001427%
V507	BELL CO SOLID WASTE OFFIC	40,837	0.006220%
V508	CITY OF UNION	48,877	0.007445%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
V524	HOPKINSVL WATER ENV ATH	1,145,994	0.174551%
V530	AUDUBON AREA COMM SER INC	3,811,149	0.580492%
V537	CAPITAL COMMUNITY E I D A	4,273	0.000651%
V547	ELIZABETHTOWN TOUR/CON BU	49,328	0.007513%
V559	BEECHWOOD BOARD OF EDUC	279,506	0.042573%
V563	LONDON-LAUREL CO IDA	28,875	0.004398%
V576	SOUTHERN MADISON WATER DT	63,925	0.009737%
V607	PINEVILLE UTILITY COMM	247,361	0.037677%
V608	WALTON FIRE DIST/EMS	21,818	0.003323%
V619	SOUTHGATE BD OF ED	65,088	0.009914%
V624	HOPKINSVL ELECTRIC SYSTEM	917,493	0.139747%
V630	CITY OF WHITESVILLE	64,620	0.009843%
V637	FARMDALE WATER DISTRICT	32,799	0.004996%
V647	CITY OF VINE GROVE	202,296	0.030813%
V659	KENTON CO BD OF ED	4,109,683	0.625963%
V663	LAUREL CO CONSERV DIST	13,120	0.001998%
V673	PADUCAH-MCCRACKEN CO JOIN	390,625	0.059498%
V676	MADISON CO UTILITIES DIST	176,931	0.026949%
V707	BELL CO CONSERVATION DIST	5,371	0.000818%
V708	HEBRON FIRE PROTECTION DI	15,012	0.002287%
V719	SILVER GROVE BD OF ED	-	0.000000%
V724	PENNYRILE AREA DEVP DIST	479,175	0.072985%
V730	GREEN RIV AREA DEL DIST	679,800	0.103543%
V737	KY ASSOC OF CO (KACO)	816,399	0.124349%
V756	JEFF CO MED CENTER LAUNDR	467,489	0.071205%
V759	ERLANGER/ELSMERE BD OF ED	840,245	0.127981%
V773	MCCRACKEN CO PUB LIBRARY	246,196	0.037499%
V808	POINT PLEASANT FIRE DIST	-	0.000000%
V819	NEWPORT BD OF ED	794,930	0.121079%
V830	REGIONAL WTR RESOURCE AGY	1,438,012	0.219030%
V856	KYIANA REG PLANNING DEV	888,031	0.135260%
V859	COVINGTON BD OF ED	2,146,315	0.326914%
V873	PADUCAH-MCRACKEN CO RIV	110,324	0.016804%
V919	CITY OF WILDER	60,956	0.009285%
V930	OWENSBORO METRO PLAN COMM	174,417	0.026566%
V937	HOUSING AUTH OF FRANKFORT	147,921	0.022531%
V959	CITY OF COVINGTON	1,737,969	0.264717%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 32

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
W001	ADAIR COUNTY ATTORNEY	27,279	0.004155%
W003	ANDERSON COUNTY ATTORNEY	14,669	0.002234%
W004	BALLARD COUNTY ATTORNEY	14,970	0.002280%
W010	BOYD COUNTY ATTORNEY	31,416	0.004785%
W011	BOYLE COUNTY ATTORNEY	25,323	0.003857%
W013	BREATHITT CO ATTORNEY	44,030	0.006706%
W015	BULLITT COUNTY ATTORNEY	86,436	0.013165%
W016	BUTLER COUNTY ATTORNEY	15,505	0.002362%
W017	CALDWELL COUNTY ATTORNEY	32,905	0.005012%
W018	CALLOWAY COUNTY ATTORNEY	50,087	0.007629%
W019	CAMPBELL COUNTY ATTORNEY	139,284	0.021215%
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%
W021	CARROLL COUNTY ATTORNEY	7,562	0.001152%
W022	CHILD SUPPORT ENCORCEMENT	27,304	0.004159%
W024	CHRISTIAN COUNTY ATTORNEY	82,367	0.012546%
W026	CLAY COUNTY ATTORNEY	31,669	0.004824%
W027	CLINTON CO ATTORNEY	18,513	0.002820%
W028	CRITTENDEN CO ATTORNEY	-	0.000000%
W029	CUMBERLAND CO ATTORNEY	-	0.000000%
W030	DAVIESS COUNTY ATTORNEY	91,388	0.013920%
W031	EDMONSON COUNTY ATTORNEY	19,757	0.003009%
W032	ELLIOTT COUNTY ATTORNEY	13,092	0.001994%
W033	ESTILL COUNTY ATTORNEY	26,461	0.004030%
W035	FLEMING COUNTY ATTORNEY	45,428	0.006919%
W036	FLOYD COUNTY ATTORNEY	36,001	0.005484%
W039	GALLATIN COUNTY ATTORNEY	4,098	0.000624%
W041	GRANT COUNTY CHILD SUPPOR	19,484	0.002968%
W043	GRAYSON COUNTY ATTORNEY	14,523	0.002212%
W044	GREEN COUNTY ATTORNEY	14,852	0.002262%
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%
W047	HARDIN COUNTY ATTORNEY	115,787	0.017636%
W048	HARLAN COUNTY ATTORNEY	58,611	0.008927%
W050	HART COUNTY ATTORNEY	34,286	0.005222%
W051	HENDERSON CO ATTORNEY	72,682	0.011070%
W052	HENRY COUNTY ATTORNEY	-	0.000000%
W055	JACKSON COUNTY ATTORNEY	19,552	0.002978%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 33

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
W056	JEFFERSON CO ATTORNEY	1,504,940	0.229224%
W058	JOHNSON CO ATTORNEY	27,637	0.004210%
W060	KNOTT COUNTY ATTORNEY	21,495	0.003274%
W061	KNOX COUNTY ATTORNEY	46,032	0.007011%
W063	LAUREL COUNTY ATTORNEY	96,862	0.014754%
W064	LAWRENCE COUNTY ATTORNEY	4,133	0.000629%
W066	LESLIE COUNTY ATTORNEY	19,422	0.002958%
W067	LETCHER COUNTY ATTORNEY	31,535	0.004803%
W069	LINCOLN COUNTY ATTORNEY	32,580	0.004962%
W070	LIVINGSTON CO ATTORNEY	19,970	0.003042%
W071	LOGAN COUNTY ATTORNEY	-	0.000000%
W073	MCCRACKEN COUNTY ATTORNEY	9,427	0.001436%
W075	MCLEAN COUNTY ATTORNEY	3,020	0.000460%
W076	MADISON COUNTY ATTORNEY	16,311	0.002484%
W077	MAGOFFIN CO ATTORNEY	7,533	0.001147%
W078	MARION COUNTY ATTORNEY	15,892	0.002421%
W079	MARSHALL COUNTY ATTORNEY	7,218	0.001099%
W080	MARTIN COUNTY ATTORNEY	32,274	0.004916%
W082	MEADE COUNTY ATTORNEY	14,939	0.002275%
W083	MENIFEE COUNTY ATTORNEY	8,479	0.001291%
W084	MERCER COUNTY ATTORNEY	26,615	0.004054%
W085	METCALFE COUNTY ATTORNEY	18,213	0.002774%
W087	MONTGOMERY CO ATTORNEY	10,177	0.001550%
W090	NELSON COUNTY ATTORNEY	62,395	0.009504%
W091	NICHOLAS COUNTY ATTORNEY	12,012	0.001830%
W092	OHIO COUNTY ATTORNEY	417	0.000064%
W095	OWSLEY COUNTY ATTORNEY	-	0.000000%
W096	PENDLETON COUNTY ATTORNEY	4,830	0.000736%
W097	PERRY COUNTY ATTORNEY	41,397	0.006305%
W098	PIKE COUNTY ATTORNEY	105,933	0.016135%
W099	POWELL COUNTY ATTORNEY	26,526	0.004040%
W103	ROWAN COUNTY ATTORNEY	17,735	0.002701%
W104	RUSSELL COUNTY ATTORNEY	27,409	0.004175%
W105	SCOTT COUNTY ATTORNEY	-	0.000000%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 34

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
W106	SHELBY COUNTY ATTORNEY	-	0.000000%
W107	SIMPSON COUNTY ATTORNEY	14,096	0.002147%
W109	TAYLOR COUNTY ATTORNEY	38,887	0.005923%
W110	TODD COUNTY ATTORNEY	-	0.000000%
W113	UNION COUNTY ATTORNEY	1,537	0.000234%
W114	WARREN CO ATTY/CHILD SUPP	129,315	0.019697%
W115	WASHINGTON CO ATTORNEY	12,903	0.001965%
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%
W119	WOLFE COUNTY ATTORNEY	13,848	0.002109%
W120	WOODFORD COUNTY ATTORNEY	27,713	0.004221%
X030	OWENSBORO DAVIESS CO TOUR	81,335	0.012388%
X034	FAYETTE CO ATTORNEY OFF	354,362	0.053974%
X059	KENTON COUNTY ATTORNEY	232,766	0.035454%
X105	GEORGETOWN WATER & SEWER	782,337	0.119161%
X956	LOU FIREFIGHTERS PENS FUN	19,095	0.002908%
TOTAL		**$ 656,537,748**	**100.000000%**

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
10005	LEGS GENERAL ASSEMBLY	$ 220,692	$ 291,769	$ 162,051	$ 10,641	$ 5,899	$ 16,540	$ -	$ 16,540	$ 7,316	$ -	$ 8,145	$ 103,818	$ 119,279	$ -	$ -	$ 30,212	$ 1,189	$ 31,401	$ 66,725	$ 32,096	$ (7,171)	$ (3,772)
20025	JUDL ADM OFF OF THE COURT	139,332,576	184,206,974	102,310,128	6,718,022	7,571,098	14,289,120	-	14,289,120	4,619,152	-	5,142,049	3,046,959	12,808,160	-	-	19,074,506	1,075,689	20,150,195	4,800,449	(5,233,436)	(4,527,349)	(2,381,703)
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	17,669,851	23,360,724	12,974,746	851,965	(1,686,565)	(834,600)	-	(834,600)	585,791	-	652,103	-	1,237,894	-	-	2,418,987	926,564	3,345,551	(504,784)	(726,682)	(574,148)	(302,043)
39932	JEFFERSON CO SHERIFF	8,723,550	11,533,116	6,405,591	420,612	1,379,275	1,799,887	-	1,799,887	289,203	-	321,941	1,393,332	2,004,476	-	-	1,194,246	-	1,194,246	1,163,153	79,649	(283,455)	(149,117)
39933	KENTON CO COURT CLERK	2,809,116	3,713,839	2,062,698	135,444	(131,537)	3,907	-	3,907	93,128	-	103,670	-	196,798	-	-	384,565	356,996	741,561	(177,220)	(228,248)	(91,277)	(48,018)
39934	KENTON CO SHERIFF	1,243,463	1,643,941	913,059	59,954	18,844	78,798	-	78,798	41,223	-	45,890	14,732	101,845	-	-	170,229	10,756	180,985	19,913	(37,393)	(40,404)	(21,253)
39935	CAMPBELL COUNTY CLERK	1,941,374	2,566,626	1,425,526	93,605	(128,009)	(34,404)	-	(34,404)	64,360	-	71,646	-	136,006	-	-	265,772	174,971	440,743	(87,515)	(120,955)	(63,081)	(33,183)
39936	CAMPBELL CO SHERIFF	810,761	1,071,880	595,331	39,091	(73,922)	(34,831)	-	(34,831)	26,878	-	29,921	181	56,980	-	-	110,992	1,569	112,561	13,279	(28,658)	(26,344)	(13,859)
39937	FAYETTE CO CLERK	6,149,928	8,130,616	4,515,813	296,523	(670,812)	(374,289)	-	(374,289)	203,882	-	226,962	-	430,844	-	-	841,920	503,170	1,345,090	(259,427)	(349,863)	(199,830)	(105,126)
39938	FAYETTE CO SHERIFF	4,103,272	5,424,800	3,012,980	197,842	96,957	294,799	-	294,799	136,032	-	151,431	-	287,463	-	-	561,734	262,520	824,254	(91,755)	(241,569)	(133,328)	(70,138)
39939	DAVIESS CO CLERK	2,289,049	3,026,276	1,680,820	110,368	18,714	129,082	-	129,082	75,887	-	84,477	58,995	219,359	-	-	313,369	-	313,369	80,203	(60,706)	(74,378)	(39,128)
39940	DAVIESS CO SHERIFF	780,990	1,032,521	573,471	37,656	96,705	134,361	-	134,361	25,891	-	28,822	102,027	156,740	-	-	106,917	-	106,917	82,125	6,426	(25,377)	(13,353)
39941	PIKE CO CLERK	1,018,042	1,345,919	747,535	49,086	(16,439)	32,647	-	32,647	33,750	-	37,571	-	71,321	-	-	139,369	86,075	225,444	(40,867)	(62,774)	(33,079)	(17,408)
39942	PIKE CO SHERIFF	1,436,944	1,899,736	1,055,129	69,283	(83,349)	(14,066)	-	(14,066)	47,638	-	53,030	34,395	135,063	-	-	196,716	122,301	319,017	(16,167)	(96,534)	(46,691)	(24,562)
39943	HARDIN COUNTY CLERK OFFIC	2,516,196	3,326,579	1,847,610	121,320	(61,373)	59,947	-	59,947	83,417	-	92,860	2,513	178,790	-	-	344,465	9,841	354,306	40,095	(90,842)	(81,759)	(43,010)
39944	HARDIN COUNTY SHERIFF	1,249,807	1,652,328	917,717	60,260	65,719	125,979	-	125,979	41,434	-	46,124	82,029	169,587	-	-	171,097	-	171,097	86,534	(26,071)	(40,610)	(21,363)
39945	WARREN COUNTY CLERKS OFF	2,545,299	3,365,055	1,868,980	122,723	(48,357)	74,366	-	74,366	84,382	-	93,934	-	178,316	-	-	348,449	98,490	446,939	(50,731)	(91,680)	(82,705)	(43,507)
39946	WARREN COUNTY SHERIFF	4,130,372	5,460,627	3,032,879	199,149	181,128	380,277	-	380,277	136,930	-	152,431	226,576	515,937	-	-	565,444	80,596	646,040	130,930	(56,222)	(134,209)	(70,602)
39947	BOONE COUNTY CLERK	3,023,130	3,996,780	2,219,846	145,762	64,955	210,717	-	210,717	100,223	-	111,568	169,037	380,828	-	-	413,864	8,550	422,414	148,247	(30,926)	(98,231)	(51,676)
39948	BOONE COUNTY SHERIFF	830,014	1,097,334	609,469	40,020	(13,020)	27,000	-	27,000	27,517	-	30,632	6,962	65,111	-	-	113,628	107,318	220,946	(44,883)	(69,796)	(26,970)	(14,186)
39949	CHRISTIAN COUNTY CLERK	1,082,313	1,430,889	794,728	52,184	(62,896)	(10,712)	-	(10,712)	35,881	-	39,943	14,404	90,228	-	-	148,168	117,713	265,881	(39,479)	(82,506)	(35,168)	(18,500)
39950	CHRISTIAN COUNTY SHERIFF	4,490,623	5,936,904	3,297,407	216,519	196,257	412,776	-	412,776	148,873	-	165,726	19,705	334,304	-	-	614,762	215,868	830,630	(35,632)	(238,019)	(145,914)	(76,761)
39951	MADISON COUNTY CLERK	2,099,408	2,775,558	1,541,569	101,224	11,464	112,688	-	112,688	69,600	-	77,478	13,558	160,636	-	-	287,407	-	287,407	45,482	(68,151)	(68,216)	(35,887)
39952	MADISON COUNTY SHERIFF	831,628	1,099,468	610,654	40,098	97,394	137,492	-	137,492	27,570	-	30,691	107,264	165,525	-	-	113,849	11,876	125,725	68,765	12,273	(27,022)	(14,216)
39961	BULLITT COUNTY CLERK	2,414,920	3,192,686	1,773,245	116,437	10,223	126,660	-	126,660	80,059	-	89,122	-	169,181	-	-	330,600	28,608	359,208	20,483	(90,762)	(78,468)	(41,280)
39962	BULLITT CO SHERIFF	3,318,109	4,386,761	2,436,445	159,985	357,555	517,540	-	517,540	110,002	-	122,454	124,846	357,302	-	-	454,246	-	454,246	167,361	(99,771)	(107,816)	(56,718)
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	-	-	-	(4,532)	(4,532)	-	(4,532)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116A	WAYNE COUNTY ATTORNEY	182,352	241,081	133,898	8,792	(21,006)	(12,214)	-	(12,214)	6,045	-	6,730	14,918	27,693	-	-	24,964	12,252	37,216	121	(601)	(5,925)	(3,118)
A051	HENDERSON CO TOURIST COMM	204,220	269,993	149,956	9,847	41,488	51,335	-	51,335	6,770	-	7,537	56,351	70,658	-	-	27,958	-	27,958	41,140	11,687	(6,636)	(3,491)
A073	HOUSING AUTH OF PADUCAH	2,858,307	3,778,872	2,098,818	137,815	48,267	186,082	-	186,082	94,759	-	105,485	12,627	212,871	-	-	391,300	109,907	501,207	(5,623)	(140,978)	(92,875)	(48,859)
A087	Reid Village Water District	302,769	400,281	222,320	14,598	136,560	151,158	-	151,158	10,037	-	11,174	79,138	100,349	-	-	41,449	-	41,449	84,209	(10,297)	(9,838)	(5,175)
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	1,042,915	1,378,804	765,799	50,285	3,955	54,240	-	54,240	34,575	-	38,489	11,704	84,768	-	-	142,774	19,155	161,929	6,164	(31,612)	(33,888)	(17,826)
AB19	BELLEVUE/DAYTON FIRE	53,810	71,140	39,512	2,594	(12,005)	(9,411)	-	(9,411)	1,784	-	1,986	21,377	25,147	-	-	7,366	17,305	24,671	(3,176)	6,319	(1,748)	(920)
AB87	MT STERLING MONTGOMERY COUNTY INDUSTRIAL AUTH	205,445	271,612	150,855	9,906	89,601	99,507	-	99,507	6,811	-	7,582	136,722	151,115	-	-	28,125	-	28,125	90,014	43,162	(6,676)	(3,511)
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B00B	BURLINGTON FIRE PRO DIST	118,693	156,920	87,155	5,723	5,877	11,600	-	11,600	3,935	-	4,380	3,566	11,881	-	-	16,249	-	16,249	4,709	(3,191)	(3,857)	(2,029)
B010	HOUSING AUTHORITY OF CATLETTSBURG	431,868	570,958	317,115	20,823	(28,324)	(7,501)	-	(7,501)	14,317	-	15,938	-	30,255	-	-	59,122	41,976	101,098	(23,873)	(25,555)	(14,033)	(7,382)
B015	CITY OF HILLVIEW	1,353,976	1,790,046	994,207	65,283	58,184	123,467	-	123,467	44,887	-	49,968	93,694	188,549	-	-	185,358	24,976	210,334	56,352	(10,998)	(43,995)	(23,144)
B017	PENNYRILE EMER ASST CTR	453,959	600,164	333,336	21,888	(60,082)	(38,194)	-	(38,194)	15,050	-	16,753	8,048	39,851	-	-	62,147	33,353	95,500	(20,509)	(12,630)	(14,751)	(7,759)
B018	W KY ED COOPERATIVE	262,426	346,945	192,696	12,653	(11,263)	1,390	-	1,390	8,700	-	9,685	3,182	21,567	-	-	35,926	6,222	42,148	3,894	(11,463)	(8,527)	(4,485)
B019	CAMPBELL FIRE/ RESCUE	194,816	257,560	143,051	9,393	84,514	93,907	-	93,907	6,459	-	7,190	136,913	150,562	-	-	26,670	-	26,670	87,894	45,657	(6,330)	(3,329)
B023	CITY OF LONDON TOURISM	1,276,294	1,687,346	937,166	61,537	439,029	500,566	-	500,566	42,312	-	47,101	118,514	207,927	-	-	174,724	17,871	192,595	77,430	1,189	(41,471)	(21,816)
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	700,582	926,216	514,428	33,779	68,415	102,194	-	102,194	23,226	-	25,855	30,517	79,598	-	-	95,909	-	95,909	33,624	(15,196)	(22,764)	(11,975)
B030	OWENSBORO/DAV CO ECO DEV	506,211	669,244	371,704	24,407	53,592	77,999	-	77,999	16,782	-	18,682	149,731	185,195	-	-	69,300	-	69,300	108,553	32,443	(16,448)	(8,653)
B035	GTR FLEMING CO WATER COMM	199,324	263,519	146,361	9,611	(7,233)	2,378	-	2,378	6,608	-	7,356	-	13,964	-	-	27,287	5,698	32,985	(1,042)	(8,095)	(6,477)	(3,408)
B038	CITY OF HICKMAN	1,488,305	1,967,639	1,092,843	71,760	220,188	291,948	-	291,948	49,340	-	54,926	140,094	244,360	-	-	203,748	-	203,748	132,702	(18,289)	(48,360)	(25,441)
B042	HOUSING AUTH OF MAYFIELD	1,142,911	1,511,005	839,225	55,106	(17,744)	37,362	-	37,362	37,890	-	42,179	41,176	121,245	-	-	156,463	15,323	171,786	29,924	(23,793)	(37,137)	(19,535)
B043	GRAYSON CO CONSERV DIST	54,310	71,802	39,879	2,619	(740)	1,879	-	1,879	1,800	-	2,004	464	4,268	-	-	7,435	399	7,834	829	(1,701)	(1,765)	(929)
B045	CITY OF BELLEFONTE	-	-	-	-	(3,876)	(3,876)	-	(3,876)	-	-	-	-	-	-	-	-	1,331	1,331	(1,331)	-	-	-
B048	CITY OF HARLAN	2,088,112	2,760,624	1,533,274	100,680	44,912	145,592	-	145,592	69,225	-	77,061	74,664	220,950	-	-	285,861	-	285,861	90,450	(51,817)	(67,849)	(35,695)

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
B051	HENDERSON CITY/CO PLANNIN	650,445	859,931	477,613	31,362	(26,790)	4,572	-	4,572	21,564	-	24,005	-	45,569	-	-	89,045	35,048	124,093	(12,192)	(34,079)	(21,135)	(11,118)
B052	HENRY CO WATER DIST #2	1,848,389	2,443,694	1,357,249	89,121	(43,594)	45,527	-	45,527	61,278	-	68,215	80,540	210,033	-	-	253,043	70,731	323,774	11,056	(33,141)	(60,060)	(31,595)
B054	CITY OF NORTONVILLE	364,369	481,721	267,552	17,568	(22,991)	(5,423)	-	(5,423)	12,080	-	13,447	-	25,527	-	-	49,882	50,033	99,915	(27,290)	(29,030)	(11,839)	(6,229)
B058	JOHNSON CO FISCAL COURT	3,321,169	4,390,808	2,438,692	160,133	(318,479)	(158,346)	-	(158,346)	110,103	-	122,567	-	232,670	-	-	454,665	198,332	652,997	(101,942)	(153,698)	(107,915)	(56,773)
B061	KNOX CO UTILITIES COMM	659,571	871,997	484,314	31,802	(48,303)	(16,501)	-	(16,501)	21,866	-	24,341	-	46,207	-	-	90,295	27,897	118,192	(9,740)	(29,538)	(21,432)	(11,275)
B072	LAKE BARKLEY TOUR COMM	68,667	90,782	50,421	3,311	(9,958)	(6,647)	-	(6,647)	2,276	-	2,534	-	4,810	-	-	9,400	15,819	25,219	(9,415)	(7,588)	(2,231)	(1,174)
B078	MARION CO WATER DISTRICT	1,063,226	1,405,656	780,713	51,264	31,382	82,646	-	82,646	35,248	-	39,238	25,233	99,719	-	-	145,555	30,953	176,508	24,574	(48,640)	(34,548)	(18,175)
B084	N MERCER WATER DISTRICT	1,194,272	1,578,907	876,939	57,583	16,922	74,505	-	74,505	39,592	-	44,074	21,120	104,786	-	-	163,495	49,464	212,959	11,307	(60,260)	(38,806)	(20,413)
B087	MONTGOMERY CO FIRE DIST	4,031,489	5,329,898	2,960,271	194,381	(589,718)	(395,337)	-	(395,337)	133,652	-	148,782	-	282,434	-	-	551,907	351,276	903,183	(187,857)	(232,984)	(130,996)	(68,912)
B097	KY RIVER REGIONAL JAIL	2,301,069	3,042,167	1,689,645	110,948	217,884	328,832	-	328,832	76,285	-	84,921	39,850	201,056	-	-	315,014	-	315,014	77,075	(76,931)	(74,769)	(39,338)
B098	PIKE CO SENIOR CITIZEN PR	303,827	401,679	223,096	14,649	(36,558)	(21,909)	-	(21,909)	10,072	-	11,213	-	21,285	-	-	41,594	19,396	60,990	(14,019)	(10,619)	(9,872)	(5,195)
B100	CITY OF SCIENCE HILL	166,381	219,967	122,172	8,022	(32,560)	(24,538)	-	(24,538)	5,516	-	6,140	10,599	22,255	-	-	22,777	20,615	43,392	(11,185)	(1,702)	(5,406)	(2,844)
B104	RUSSELL CO AMBULANCE SER	1,643,390	2,172,671	1,206,720	79,237	53,317	132,554	-	132,554	54,482	-	60,649	25,119	140,250	-	-	224,979	55,178	280,157	19,572	(77,988)	(53,399)	(28,090)
B106	NORTH SHELBY WATER CO	1,214,694	1,605,907	891,934	58,567	11,389	69,956	-	69,956	40,270	-	44,828	72,042	157,140	-	-	166,291	20,831	187,122	44,715	(14,464)	(39,469)	(20,764)
B109	CAMPBELL/TAYLOR CO I D A	175,396	231,885	128,791	8,457	(7,596)	861	-	861	5,815	-	6,473	142	12,430	-	-	24,012	11,236	35,248	(3,750)	(10,370)	(5,699)	(2,998)
B113	UNION CO ECONOMIC DEVELOP	185,190	244,833	135,982	8,929	6,987	15,916	-	15,916	6,139	-	6,834	2,550	15,523	-	-	25,352	-	25,352	5,238	(5,883)	(6,017)	(3,166)
B115	Springfield Washington County 911 dispatch	622,344	822,780	456,979	30,007	285,258	315,265	-	315,265	20,632	-	22,968	190,508	234,108	-	-	85,198	-	85,198	194,545	(14,776)	(20,222)	(10,637)
B116	MONTICELLO/WAYNE TELE BOA	563,971	745,607	414,117	27,192	28,642	55,834	-	55,834	18,697	-	20,813	14,224	53,734	-	-	77,207	9,236	86,443	18,308	(23,052)	(18,325)	(9,640)
B118	WHITLEY CO CONSERV DIST	58,651	77,540	43,067	2,828	15,369	18,197	-	18,197	1,944	-	2,164	8,277	12,385	-	-	8,029	1,824	9,853	8,169	(2,728)	(1,906)	(1,003)
B124	HOPKINS-CHRIST CO PLANNIN	1,773,768	2,345,040	1,302,455	85,524	(129,628)	(44,104)	-	(44,104)	58,804	-	65,461	84,087	208,352	-	-	242,827	59,679	302,506	23,003	(29,202)	(57,635)	(30,320)
B156	LOU POLICE RETIRE FUND	220,914	292,063	162,214	10,652	(3,813)	6,839	-	6,839	7,324	-	8,153	546	16,023	-	-	30,243	1,862	32,105	2,309	(7,436)	(7,178)	(3,776)
B179	HOUSING AUTH OF BENTON	416,176	550,212	305,592	20,066	(7,407)	12,659	-	12,659	13,797	-	15,359	-	29,156	-	-	56,974	11,209	68,183	(1,066)	(17,324)	(13,523)	(7,114)
B230	RIVERPARK CTR OWENSBORO	197,599	261,238	145,094	9,527	(333,812)	(324,285)	-	(324,285)	6,551	-	7,292	-	13,843	-	-	27,051	402,174	429,225	(298,320)	(107,264)	(6,421)	(3,377)
B256	BUECHEL FIRE PROTECT DIST	-	-	-	-	(45,169)	(45,169)	-	(45,169)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B259	CITY OF LUDLOW	762,571	1,008,170	559,946	36,768	117,662	154,430	-	154,430	25,281	-	28,143	71,147	124,571	-	-	104,395	-	104,395	72,082	(14,093)	(24,778)	(13,034)
B356	CITY OF DOUGLASS HILLS	426,081	563,307	312,866	20,544	(13,111)	7,433	-	7,433	14,125	-	15,724	-	29,849	-	-	58,330	13,377	71,707	(3,188)	(17,541)	(13,845)	(7,284)
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2,173,195	2,873,108	1,595,749	104,782	478,356	583,138	-	583,138	72,046	-	80,201	301,075	453,322	-	-	297,508	-	297,508	255,102	8,473	(70,614)	(37,147)
B656	LOUISVILLE AIRPORT AUTHOR	16,256,112	21,491,666	11,936,655	783,800	440,020	1,223,820	-	1,223,820	538,922	-	599,929	216,428	1,355,279	-	-	2,225,447	-	2,225,447	495,953	(560,034)	(528,212)	(277,876)
B756	LEGAL AID SOCIETY INC	5,491,303	7,259,870	4,032,194	264,767	(9,387)	255,380	-	255,380	182,048	-	202,656	93,586	478,290	-	-	751,755	552,173	1,303,928	(151,985)	(401,358)	(178,430)	(93,866)
B856	JEFF CO SOIL/CONSER DIST	28,825	38,108	21,166	1,390	(8,037)	(6,647)	-	(6,647)	956	-	1,064	1,673	3,693	-	-	3,946	20,942	24,888	(10,754)	(9,013)	(937)	(491)
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	304,884	403,077	223,872	14,700	43,936	58,636	-	58,636	10,108	-	11,252	-	21,360	-	-	41,738	10,222	51,960	(1,132)	(14,351)	(9,907)	(5,210)
C037	CIRCUIT CLERKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C045	GREENUP COUNTY PUBLIC LIBRARY	1,149,421	1,519,612	844,005	55,420	494,955	550,375	-	550,375	38,106	-	42,419	248,164	328,689	-	-	157,355	-	157,355	251,498	(23,169)	(37,348)	(19,648)
C079	JONATHAN CREEK WATER DIST	658,291	870,305	483,375	31,740	16,798	48,538	-	48,538	21,824	-	24,294	22,405	68,523	-	-	90,119	65	90,184	25,187	(14,206)	(21,390)	(11,252)
C087	CITY OF JEFFERSONVILLE	447,560	591,704	328,637	21,579	15,199	36,778	-	36,778	14,838	-	16,517	16,701	48,056	-	-	61,271	19,479	80,750	12,442	(22,943)	(14,543)	(7,650)
C105	CITY OF SADIEVILLE	75,456	99,758	55,406	3,638	(1,916)	1,722	-	1,722	2,502	-	2,785	1,982	7,269	-	-	10,330	-	10,330	2,817	(2,137)	(2,452)	(1,289)
C106	CITY OF SIMPSONVILLE	812,374	1,074,013	596,516	39,169	(8,807)	30,362	-	30,362	26,932	-	29,981	17,064	73,977	-	-	111,213	34,609	145,822	9,795	(41,358)	(26,397)	(13,885)
C118	HOUSING AUTH OF CORBIN	422,241	558,231	310,046	20,359	(72,928)	(52,569)	-	(52,569)	13,998	-	15,583	-	29,581	-	-	57,804	91,160	148,964	(57,601)	(40,845)	(13,720)	(7,217)
C230	HOUSING AUTH OF OWENSBORO	2,690,646	3,557,213	1,975,707	129,731	144,259	273,990	-	273,990	89,200	-	99,298	130,257	318,755	-	-	368,347	6,040	374,387	121,049	(43,262)	(87,427)	(45,993)
C256	LOUISVILLE/JEFF CO METRO	313,254,582	414,143,484	230,018,830	15,103,799	(4,147,309)	10,956,490	-	10,956,490	10,385,012	-	11,560,615	3,650,478	25,596,105	-	-	42,884,273	5,823,506	48,707,779	1,865,013	(9,443,413)	(10,178,616)	(5,354,658)
D017	CALDWELL CO WATER DISTRIC	680,104	899,143	499,392	32,792	78,418	111,210	-	111,210	22,547	-	25,099	143,940	191,586	-	-	93,106	-	93,106	106,399	25,805	(22,099)	(11,625)
D025	WINCHESTER-CLARK COUNTY TOURISM	97,102	128,375	71,301	4,682	(26,248)	(21,566)	-	(21,566)	3,219	-	3,584	-	6,803	-	-	13,293	24,056	37,349	(14,567)	(11,165)	(3,155)	(1,660)
D052	CITY OF PLEASUREVILLE	66,831	88,355	49,073	3,222	1,868	5,090	-	5,090	2,216	-	2,466	1,924	6,606	-	-	9,149	478	9,627	1,870	(1,577)	(2,172)	(1,142)
D054	CITY OF HANSON	674,039	891,124	494,938	32,499	303,474	335,973	-	335,973	22,346	-	24,875	228,613	275,834	-	-	92,275	-	92,275	210,829	6,153	(21,902)	(11,521)
D071	CITY OF LEWISBURG	387,741	512,619	284,713	18,695	(8,055)	10,640	-	10,640	12,854	-	14,310	42,377	69,541	-	-	53,081	14,038	67,119	18,848	2,800	(12,599)	(6,628)
D079	NORTH MARSHALL WATER DIST	1,309,904	1,731,781	961,846	63,158	31,736	94,894	-	94,894	43,426	-	48,342	43,923	135,691	-	-	179,325	26,066	205,391	23,775	(28,521)	(42,563)	(22,391)
D084	GTR N/MERCER PLBZONING CO	98,994	130,877	72,690	4,773	(16,408)	(11,635)	-	(11,635)	3,282	-	3,653	1,630	8,565	-	-	13,552	35,073	48,625	(18,302)	(16,949)	(3,217)	(1,692)
D098	CITY OF COAL RUN VILLAGE	364,648	482,088	267,756	17,582	(69,642)	(52,060)	-	(52,060)	12,089	-	13,457	8,256	33,802	-	-	49,920	16,136	66,056	(4,712)	(9,459)	(11,849)	(6,233)
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	550,171	727,363	403,983	26,527	21,017	47,544	-	47,544	18,239	-	20,304	13,715	52,258	-	-	75,318	-	75,318	19,290	(15,068)	(17,877)	(9,405)
D118	WHITLEY CO WATER DIST	405,603	536,234	297,829	19,556	7,419	26,975	-	26,975	13,447	-	14,969	9,494	37,910	-	-	55,527	58,139	113,666	(45,242)	(10,403)	(13,179)	(6,933)
D135	WESTERN FLEMING WATER DIS	585,896	774,593	430,216	28,249	42,885	71,134	-	71,134	19,424	-	21,622	3,485	44,531	-	-	80,209	30,789	110,998	(5,354)	(32,059)	(19,038)	(10,015)
G015	ZONETON FIRE PROT DIST	153,861	203,414	112,978	7,419	27,342	34,761	-	34,761	5,101	-	5,678	1,358	12,137	-	-	21,063	27,782	48,845	(13,122)	(15,958)	(4,999)	(2,630)

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
G087	MT STERLING- MONTGOMERY COUNTY PARKS AND RECREATION	510,829	675,350	375,095	24,630	222,606	247,236	-	247,236	16,935	-	18,852	342,874	378,661	-	-	69,932	-	69,932	224,836	109,223	(16,598)	(8,732)
G090	NELSON CO. DISPATCH	-	-		-	(547,374)	(547,374)	-	(547,374)	-	-	-	-	-	-	-	-	334,193	334,193	(334,193)	-	-	-
G506	SHELBY CO SUB FIRE DIST	145,792	192,747	107,053	7,029	(2,704)	4,325	-	4,325	4,833	-	5,380	-	10,213	-	-	19,959	3,640	23,599	(230)	(5,925)	(4,737)	(2,499)
J001	ADAIR CO BD OF EDUCATION	7,111,823	9,402,305	5,222,120	342,902	(405,584)	(62,682)	-	(62,682)	235,771	-	262,461	-	498,232	-	-	973,602	709,400	1,683,002	(426,895)	(405,223)	(231,085)	(121,567)
J002	CITY OF SCOTTSVILLE	4,197,536	5,549,423	3,082,197	202,387	158,335	360,722	-	360,722	139,157	-	154,909	93,588	387,654	-	-	574,639	-	574,639	149,544	(128,387)	(136,391)	(71,752)
J003	CITY OF LAWRENCEBURG	4,343,941	5,742,980	3,189,700	209,446	(196,412)	13,034	-	13,034	144,010	-	160,313	-	304,323	-	-	594,682	123,028	717,710	(29,053)	(168,932)	(141,148)	(74,254)
J004	BALLARD CO BD OF ED	2,927,864	3,870,832	2,149,893	141,169	(354,795)	(213,626)	-	(213,626)	97,065	-	108,052	-	205,117	-	-	400,822	438,441	839,263	(302,434)	(186,529)	(95,135)	(50,048)
J005	GLASGOW BD OF EDUCATION	5,292,759	6,997,381	3,886,405	255,194	(131,155)	124,039	-	124,039	175,465	-	195,328	54,809	425,602	-	-	724,574	35,222	759,796	90,443	(162,186)	(171,978)	(90,479)
J006	BATH CO BD OF EDUC	5,267,440	6,963,907	3,867,814	253,973	(224,227)	29,746	-	29,746	174,626	-	194,394	60,401	429,421	-	-	721,108	101,754	822,862	26,923	(159,169)	(171,156)	(90,040)
J007	CITY OF MIDDLESBORO	2,051,052	2,711,628	1,506,061	98,893	(225,951)	(127,058)	-	(127,058)	67,996	-	75,694	-	143,690	-	-	280,787	315,319	596,106	(176,354)	(174,357)	(66,645)	(35,063)
J008	BOONE CO WATER DISTRICT	2,988,629	3,951,168	2,194,512	144,099	12,188	156,287	-	156,287	99,079	-	110,295	64,395	273,769	-	-	409,141	45,656	454,797	45,948	(78,780)	(97,110)	(51,085)
J009	BOURBON CO BD OF EDUCATIO	9,366,706	12,383,411	6,877,852	451,623	46,285	497,908	-	497,908	310,525	-	345,677	542,320	1,198,522	-	-	1,282,294	129,305	1,411,599	367,978	(116,590)	(304,353)	(160,115)
J010	FAIRVIEW BD OF EDUCATION	1,819,120	2,404,998	1,335,756	87,710	72,517	160,227	-	160,227	60,307	-	67,134	47,290	174,731	-	-	249,036	-	249,036	61,713	(45,814)	(59,109)	(31,096)
J011	DANVILLE CITY BD OF ED	5,367,769	7,096,550	3,941,484	258,811	2,684	261,495	-	261,495	177,952	-	198,097	99,486	475,535	-	-	734,843	204,405	939,248	66,444	(263,986)	(174,416)	(91,758)
J012	BRACKEN CO BD OF EDUC	3,175,655	4,198,428	2,331,843	153,117	71,455	224,572	-	224,572	105,279	-	117,197	209,997	432,473	-	-	434,744	119,854	554,598	64,873	(29,528)	(103,187)	(54,288)
J013	BREATHITT CO BD OF ED	5,482,845	7,248,687	4,025,983	264,359	(39,029)	225,330	-	225,330	181,767	-	202,344	144,603	528,714	-	-	750,597	189,840	940,437	122,547	(262,395)	(178,155)	(93,721)
J014	BRECKINRIDGE CO BD OF ED	8,133,203	10,752,638	5,972,107	392,148	(4,281)	387,867	-	387,867	269,632	-	300,155	69,680	639,467	-	-	1,113,428	210,159	1,323,587	81,067	(361,889)	(264,273)	(139,020)
J015	BUILITT CO BD OF ED	34,543,243	45,668,475	25,364,661	1,665,528	(497,182)	1,168,346	-	1,168,346	1,145,177	-	1,274,813	963,691	3,383,681	-	-	4,728,939	-	4,728,939	1,353,520	(985,891)	(1,122,417)	(590,470)
J016	BUTLER CO BD OF ED	5,095,884	6,737,099	3,741,842	245,702	(206,027)	39,675	-	39,675	168,939	-	188,063	-	357,002	-	-	697,622	270,862	968,484	(128,634)	(230,160)	(165,581)	(87,107)
J017	CALDWELL CO BD EDUCATION	5,417,294	7,162,025	3,977,850	261,199	(174,032)	87,167	-	87,167	179,594	-	199,924	33,724	413,242	-	-	741,623	63,991	805,614	50,820	(174,564)	(176,025)	(92,602)
J018	CALLOWAY CO BD OF EDUC	7,270,024	9,611,458	5,338,286	350,530	4,074	354,604	-	354,604	241,016	-	268,299	91,536	600,851	-	-	995,260	138,458	1,133,718	44,185	(216,555)	(236,226)	(124,271)
J019	SANITATION DISTRICT N0 1	24,734,820	32,701,085	18,162,462	1,192,607	(1,233,329)	(40,722)	-	(40,722)	820,008	-	912,835	-	1,732,843	-	-	3,386,175	735,289	4,121,464	(166,632)	(995,470)	(803,711)	(422,809)
J021	CARROLL CO BD OF ED	8,571,971	11,332,718	6,294,289	413,304	(261,530)	151,774	-	151,774	284,178	-	316,347	138,145	738,670	-	-	1,173,495	135,368	1,308,863	98,635	(243,772)	(278,530)	(146,526)
J022	CARTER CO BD OF ED	11,732,435	15,511,063	8,614,977	565,688	(254,890)	310,798	-	310,798	388,954	-	432,984	-	821,938	-	-	1,606,160	169,837	1,775,997	49,602	(421,888)	(381,223)	(200,550)
J023	CASEY CO BD OF ED	7,355,997	9,725,119	5,401,414	354,675	(145,068)	209,607	-	209,607	243,866	-	271,472	203,865	719,203	-	-	1,007,029	200,276	1,207,305	53,197	(176,540)	(239,019)	(125,741)
J024	CITY OF HOPKINSVILLE	14,879,099	19,671,162	10,925,532	717,407	1,305,989	2,023,396	-	2,023,396	493,272	-	549,111	1,018,141	2,060,524	-	-	2,036,935	-	2,036,935	1,030,546	(269,153)	(483,468)	(254,337)
J025	CLARK CO BD OF ED	17,778,361	23,504,181	13,054,423	857,197	424,197	1,281,394	-	1,281,394	589,388	-	656,108	501,493	1,746,929	-	-	2,433,842	111,388	2,545,230	741,139	(657,869)	(577,674)	(303,897)
J026	CLAY CO BD OF ED	9,636,588	12,740,213	7,076,023	464,635	546,672	1,011,307	-	1,011,307	319,472	-	355,637	987,388	1,662,497	-	-	1,319,240	-	1,319,240	786,522	34,582	(313,123)	(164,724)
J027	CLINTON CO BD OF ED	4,539,202	6,001,128	3,333,078	218,861	(384,752)	(165,891)	-	(165,891)	150,484	-	167,519	-	318,003	-	-	621,413	159,688	781,101	(48,951)	(189,063)	(147,493)	(77,591)
J028	CRITTENDEN CO BD OF ED	3,743,021	4,948,523	2,748,452	180,472	(112,460)	68,012	-	68,012	124,089	-	138,136	-	262,225	-	-	512,416	149,495	661,911	(32,422)	(181,661)	(121,622)	(63,981)
J029	CUMBERLAND CO BD OF ED	3,753,204	4,961,986	2,755,930	180,963	276,824	457,787	-	457,787	124,426	-	138,511	256,201	519,138	-	-	513,810	-	513,810	235,759	(44,322)	(121,953)	(64,156)
J030	DAVIESS CO LIBRARY DIST	3,478,313	4,598,562	2,554,081	167,709	(29,910)	137,799	-	137,799	115,313	-	128,367	2,362	246,042	-	-	476,178	25,752	501,930	36,057	(119,467)	(113,021)	(59,457)
J031	EDMONSON CO BD OF EDUC	5,161,156	6,823,393	3,789,771	248,849	(196,673)	52,176	-	52,176	171,103	-	190,472	-	361,575	-	-	706,558	283,742	990,300	(138,237)	(234,563)	(167,702)	(88,223)
J032	ELLIOTT CO BD OF ED	2,530,552	3,345,559	1,858,152	122,012	(15,189)	106,823	-	106,823	83,893	-	93,390	-	177,283	-	-	346,430	164,173	510,603	(68,814)	(139,235)	(82,226)	(43,255)
J033	ESTILL CO CONSERVATION DI	157,311	207,976	115,511	7,585	(6,044)	1,541	-	1,541	5,215	-	5,806	-	11,021	-	-	21,536	3,860	25,396	(390)	(6,185)	(5,112)	(2,688)
J034	GREATER LEX CONV&VISITOR	4,189,468	5,538,756	3,076,273	201,998	476,602	678,600	-	678,600	138,889	-	154,612	368,296	661,797	-	-	573,534	-	573,534	379,462	(83,457)	(136,129)	(71,613)
J035	FLEMING CO BD OF ED	4,902,180	6,481,010	3,599,608	236,362	(371,024)	(134,662)	-	(134,662)	162,517	-	180,914	154,628	498,059	-	-	671,104	178,102	849,206	2,403	(110,466)	(159,287)	(83,796)
J037	CITY OF FRANKFORT	14,533,315	19,214,013	10,671,627	700,734	(618,207)	82,527	-	82,527	481,808	-	536,350	409,989	1,428,147	-	-	1,889,598	472,822	2,362,420	32,418	(346,032)	(472,233)	(248,427)
J038	FULTON COUNTY BD OF EDUC	1,633,318	2,159,356	1,199,325	78,752	116,188	194,940	-	194,940	54,148	-	60,277	64,830	179,255	-	-	223,600	-	223,600	85,085	(48,439)	(53,072)	(27,919)
J039	GALLATIN CO BD OF EDUC	5,767,585	7,625,133	4,235,064	278,088	250,961	529,049	-	529,049	191,207	-	212,852	648,224	1,052,283	-	-	789,577	-	789,577	509,237	39,465	(187,407)	(98,589)
J040	CITY OF LANCASTER	2,238,745	2,959,771	1,643,882	107,943	175,344	283,287	-	283,287	74,219	-	82,621	84,343	241,183	-	-	306,482	26,622	333,104	106,753	(87,663)	(72,744)	(38,267)
J041	WILLIAMSTOWN INDEPNDNT SC	3,069,928	4,058,650	2,254,209	148,019	70,727	218,746	-	218,746	101,774	-	113,295	121,531	336,600	-	-	420,270	13,933	434,203	114,351	(59,726)	(99,752)	(52,476)
J042	GRAVES CO LIBRARY	515,114	681,015	378,242	24,837	11,817	36,654	-	36,654	17,077	-	19,010	19,202	55,289	-	-	70,519	-	70,519	24,392	(14,078)	(16,738)	(8,806)
J043	GRAYSON CO BD OF ED	12,159,795	16,076,062	8,928,782	586,293	(183,283)	403,010	-	403,010	403,121	-	448,755	354,643	1,206,519	-	-	1,664,665	380,149	2,044,814	49,745	(285,076)	(395,110)	(207,855)
J044	GREEN CO BD OF EDUCATION	5,178,518	6,846,346	3,802,519	249,686	22,400	272,086	-	272,086	171,678	-	191,112	377,088	739,878	-	-	708,934	123,028	831,962	199,592	(34,890)	(168,266)	(88,520)
J045	RUSSELL INDPT BD OF ED	5,382,015	7,115,383	3,951,945	259,498	(137,131)	122,367	-	122,367	178,424	-	198,622	-	377,046	-	-	736,793	374,181	1,110,974	(193,324)	(273,726)	(174,878)	(92,000)
J046	HANCOCK CO BD EDUCATION	5,773,984	7,633,593	4,239,763	278,397	(49,711)	228,686	-	228,686	191,419	-	213,088	-	404,507	-	-	790,453	158,174	948,627	(26,148)	(231,659)	(187,615)	(98,698)
J047	HARDIN CO SOIL CN DIST	81,799	108,144	60,064	3,944	(16,654)	(12,710)	-	(12,710)	2,712	-	3,019	3,498	9,229	-	-	11,198	12,671	23,869	(9,093)	(1,492)	(2,658)	(1,397)
J048	HARLAN CO BD OF EDUCATION	12,704,513	16,796,215	9,328,761	612,557	(256,818)	355,739	-	355,739	421,180	-	468,858	-	890,038	-	-	1,739,237	413,218	2,152,455	(124,469)	(507,972)	(412,809)	(217,167)
J049	HARRISON CO BD OF ED	7,670,285	10,140,629	5,632,192	369,828	(228,774)	141,054	-	141,054	254,285	-	283,071	162,213	699,569	-	-	1,050,055	248,341	1,298,396	(15,126)	(203,357)	(249,231)	(131,114)
J050	HART CO BD OF ED	6,903,373	9,126,721	5,069,059	332,851	(44,957)	287,894	-	287,894	228,861	-	254,768	37,258	520,887	-	-	945,066	162,655	1,107,721	(19,879)	(224,640)	(224,312)	(118,003)
J051	HENDERSON PUBLIC LIBRARY	2,476,799	3,274,493	1,818,681	119,421	42,105	161,526	-	161,526	82,111	-	91,406	18,001	191,518	-	-	339,072	-	339,072	60,848	(85,585)	(80,479)	(42,338)
J052	EMINENCE INDEP BD OF EDUC	2,570,284	3,398,087	1,887,326	123,928	(51,983)	71,945	-	71,945	85,210	-	94,856	192,689	372,755	-	-	351,870	92,901	444,771	70,639	(15,202)	(83,517)	(43,936)
J053	HICKMAN CO BD OF ED	1,937,812	2,561,918	1,422,911	93,433	57,965	151,398	-	151,398	64,242	-	71,515	96,380	232,137	-	-	265,285	33,174	298,459	59,942	(30,174)	(62,966)	(33,124)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
J054	HOPKINS CO BD OF ED	19,563,815	25,864,670	14,365,459	943,284	224,927	1,168,211	-	1,168,211	648,579	-	722,000	944,247	2,314,826	-	-	2,678,269	63,162	2,741,431	859,149	(315,649)	(635,689)	(334,419)
J055	JACKSON CO BD OF ED	6,635,105	8,772,051	4,872,072	319,916	412,421	732,337	-	732,337	219,967	-	244,868	973,439	1,438,274	-	-	908,340	100,695	1,009,035	615,316	142,936	(215,595)	(113,419)
J056	JEFF CO METRO SEWER DIST	109,324,863	144,534,772	80,275,848	5,271,178	2,560,929	7,841,107	-	7,841,107	3,624,337	-	4,034,618	4,824,996	12,483,951	-	-	14,966,476	700,736	15,667,212	4,174,503	(1,936,699)	(3,552,305)	(1,868,759)
J057	JESSAMINE CO BD OF ED	27,627,961	36,526,011	20,286,858	1,332,102	794,954	2,127,056	-	2,127,056	915,922	-	1,019,606	741,278	2,678,806	-	-	3,782,243	870,525	4,652,768	685,277	(1,289,259)	(897,718)	(472,362)
J058	PAINTSVILLE GAS/WATER SYS	3,791,266	5,012,307	2,783,878	182,799	5,255	188,054	-	188,054	125,688	-	139,916	89,646	355,250	-	-	519,021	30,119	549,140	90,999	(96,892)	(123,190)	(64,807)
J059	KENTON COUNTY AIRPORT BD	52,466,005	69,363,563	38,525,116	2,529,687	2,892,926	5,422,613	-	5,422,613	1,739,352	-	1,936,250	595,723	4,271,325	-	-	7,182,549	674,656	7,857,205	603,389	(1,587,649)	(1,704,784)	(896,835)
J060	KNOTT CO BD OF EDUCATION	6,227,944	8,233,757	4,573,099	300,285	(565,812)	(265,527)	-	(265,527)	206,469	-	229,841	-	436,310	-	-	852,600	379,598	1,232,198	(191,194)	(295,871)	(202,365)	(106,408)
J061	KNOX CO BD OF EDUCATION	12,300,579	16,262,188	9,032,158	593,081	(917,695)	(324,614)	-	(324,614)	407,789	-	453,951	16,250	877,990	-	-	1,683,938	901,645	2,585,583	(326,899)	(770,749)	(399,684)	(210,260)
J062	LARUE CO PUBLIC LIBRARY	334,098	441,700	245,324	16,109	7,993	24,102	-	24,102	11,076	-	12,330	24,775	48,181	-	-	45,738	-	45,738	22,700	(3,690)	(10,856)	(5,716)
J063	CITY OF LONDON	5,092,267	6,732,317	3,739,186	245,527	(91,659)	153,868	-	153,868	168,819	-	187,929	208,170	564,918	-	-	697,127	-	697,127	289,215	(168,914)	(165,464)	(87,040)
J064	LAWRENCE CO BD OF ED	6,705,163	8,864,673	4,923,515	323,294	(415,507)	(92,213)	-	(92,213)	222,289	-	247,453	12,726	482,468	-	-	917,931	149,525	1,067,456	(25,331)	(227,169)	(217,872)	(114,633)
J065	LEE CO BD OF ED	2,511,633	3,320,546	1,844,260	121,100	(343,912)	(222,812)	-	(222,812)	83,266	-	92,691	-	175,957	-	-	343,840	264,232	608,072	(167,441)	(140,130)	(81,611)	(42,930)
J066	LESLIE CO BD OF ED	5,475,110	7,238,462	4,020,303	263,986	16,299	280,285	-	280,285	181,511	-	202,058	24,370	407,939	-	-	749,538	43,865	793,403	92,289	(206,260)	(177,903)	(93,590)
J067	CITY OF WHITESBURG	1,882,445	2,488,718	1,382,255	90,763	(182,614)	(91,851)	-	(91,851)	62,407	-	69,471	367,199	499,077	-	-	257,705	113,694	371,399	145,633	75,389	(61,166)	(32,178)
J068	ELEC PLT BD OF VANCEBURG	1,700,538	2,248,225	1,248,684	81,993	(131,644)	(49,651)	-	(49,651)	56,376	-	62,758	-	119,134	-	-	232,802	115,029	347,831	(41,952)	(102,421)	(55,256)	(29,068)
J069	LINCOLN CO BD OF EDUC	11,578,685	15,307,795	8,502,080	558,275	343,944	902,219	-	902,219	383,856	-	427,310	349,842	1,161,008	-	-	1,585,112	-	1,585,112	467,442	(317,397)	(376,228)	(197,926)
J070	LIVINGSTON CO BD OF ED	3,760,215	4,971,256	2,761,078	181,302	(446,664)	(265,362)	-	(265,362)	124,659	-	138,770	11,908	275,337	-	-	514,770	165,349	680,119	(92,757)	(125,569)	(122,181)	(64,276)
J071	LOGAN CO BD OF EDUCATION	8,504,139	11,243,039	6,244,480	410,033	94,479	504,512	-	504,512	281,929	-	313,844	217,602	813,375	-	-	1,164,209	187,241	1,351,450	249,572	(365,955)	(276,326)	(145,366)
J072	LYON CO. PUBLIC LIBRARY	282,292	373,208	207,283	13,611	2,228	15,839	-	15,839	9,359	-	10,418	4,444	24,221	-	-	38,645	1,272	39,917	6,369	(8,068)	(9,173)	(4,824)
J073	PADUCAH WATER WORKS	6,446,075	8,522,142	4,733,271	310,802	(92,715)	218,087	-	218,087	213,700	-	237,891	55,114	506,705	-	-	882,462	70,558	953,020	75,306	(201,980)	(209,453)	(110,188)
J074	MCCREARY CO BD OF EDUCATN	7,994,589	10,569,381	5,870,325	385,465	(750,500)	(365,035)	-	(365,035)	265,037	-	295,039	-	560,076	-	-	1,094,452	1,193,546	2,287,998	(691,844)	(639,654)	(259,769)	(136,656)
J075	MCLEAN CO BD OF ED	3,853,367	5,094,408	2,829,478	185,793	(101,645)	84,148	-	84,148	127,747	-	142,208	-	269,955	-	-	527,522	86,001	613,523	4,658	(157,151)	(125,208)	(65,867)
J076	MADISON CO BD OF ED	30,851,027	40,787,119	22,653,514	1,487,505	(339,262)	1,148,243	-	1,148,243	1,022,773	-	1,138,553	78,101	2,239,427	-	-	4,223,478	375,503	4,598,981	381,591	(1,211,344)	(1,002,446)	(527,355)
J077	MAGOFFIN CO BD OF ED	5,756,679	7,610,714	4,227,055	277,562	(376,147)	(98,585)	-	(98,585)	190,845	-	212,449	-	403,294	-	-	788,084	461,070	1,249,154	(247,672)	(312,794)	(187,052)	(98,403)
J078	MARION CO BD OF EDUCATION	7,132,301	9,429,378	5,237,157	343,889	(525,741)	(181,852)	-	(181,852)	236,450	-	263,217	-	499,667	-	-	976,406	736,165	1,712,571	(361,026)	(498,211)	(231,751)	(121,916)
J079	MARSHALL COUNTY BD OF ED	11,115,934	14,696,007	8,162,288	535,963	(572,972)	(37,009)	-	(37,009)	368,515	-	410,232	-	778,747	-	-	1,521,761	488,086	2,009,847	(277,805)	(402,092)	(361,191)	(190,011)
J080	MARTIN CO BD OF ED	5,523,467	7,302,392	4,055,811	266,318	(223,677)	42,641	-	42,641	183,114	-	203,843	-	386,957	-	-	756,158	530,731	1,286,889	(293,414)	(332,627)	(178,475)	(94,416)
J081	MASON CO BD OF ED	7,279,261	9,623,670	5,345,068	350,975	75,298	426,273	-	426,273	241,322	-	268,640	195,803	705,765	-	-	996,524	149,566	1,146,090	97,599	(176,970)	(236,526)	(124,428)
J082	MEADE CO PUBLIC LIBRARY	909,699	1,202,683	667,980	43,862	90,353	134,215	-	134,215	30,158	-	33,572	30,586	94,316	-	-	124,537	229	124,766	46,228	(31,569)	(29,559)	(15,551)
J083	MENIFEE CO BD OF ED	2,763,319	3,653,293	2,029,070	133,235	(286,974)	(153,739)	-	(153,739)	91,610	-	101,980	-	193,590	-	-	378,296	257,514	635,810	(134,479)	(170,718)	(89,789)	(47,234)
J084	CITY OF HARRODSBURG	3,152,173	4,167,383	2,314,600	151,984	(1,006,483)	(854,499)	-	(854,499)	104,501	-	116,330	-	220,831	-	-	431,530	1,412,876	1,844,406	(900,265)	(567,003)	(102,424)	(53,883)
J085	METCALFE CO BD OF ED	4,414,055	5,835,675	3,241,184	212,827	(340,717)	(127,890)	-	(127,890)	146,335	-	162,900	40,602	349,837	-	-	604,280	162,913	767,193	(61,264)	(137,214)	(143,426)	(75,452)
J086	MONROE CO BOARD OF ED	7,528,777	9,953,547	5,528,285	363,006	107,035	470,041	-	470,041	249,594	-	277,848	432,369	959,811	-	-	1,030,683	158,408	1,189,091	239,114	(95,067)	(244,633)	(128,695)
J087	MT STERLING WATER WORKS	3,562,227	4,709,502	2,615,698	171,755	(73,418)	98,337	-	98,337	118,095	-	131,463	27,810	277,368	-	-	487,666	19,921	507,587	77,320	(130,899)	(115,748)	(60,892)
J088	MORGAN CO BD OF EDUCATION	5,443,726	7,196,969	3,997,258	262,473	(275,738)	(13,265)	-	(13,265)	180,470	-	200,900	72,507	453,877	-	-	745,241	208,669	953,910	(69,459)	(160,636)	(176,884)	(93,053)
J089	MUHLENBERG CO LIB BD DIST	851,438	1,125,658	625,200	41,053	(12,042)	29,011	-	29,011	28,227	-	31,422	-	59,649	-	-	116,561	67,885	184,446	(39,696)	(42,881)	(27,666)	(14,554)
J090	CITY OF BARDSTOWN	11,636,891	15,384,747	8,544,820	561,081	641,143	1,202,224	-	1,202,224	385,786	-	429,458	-	815,244	-	-	1,593,080	167,364	1,760,444	75,394	(443,559)	(378,119)	(198,916)
J091	NICHOLAS CO BD OF ED	2,722,308	3,599,073	1,998,956	131,258	(194,800)	(63,542)	-	(63,542)	90,250	-	100,466	-	190,716	-	-	372,682	169,931	542,613	(102,514)	(114,390)	(88,456)	(46,536)
J092	OHIO CO BD OF ED	9,931,511	13,130,121	7,292,582	478,855	(1,294,712)	(815,857)	-	(815,857)	329,249	-	366,521	-	695,770	-	-	1,359,615	322,007	1,681,622	(84,060)	(409,322)	(322,706)	(169,765)
J093	OLDHAM COUNTY BD OF ED	36,109,174	47,738,740	26,514,504	1,741,030	427,448	2,168,478	-	2,168,478	1,197,091	-	1,332,604	2,016,872	4,546,567	-	-	4,943,314	-	4,943,314	1,972,816	(579,027)	(1,173,299)	(617,238)
J094	OWEN CO BD OF ED	5,766,472	7,623,661	4,234,247	278,035	56,602	334,637	-	334,637	191,170	-	212,811	-	403,981	-	-	789,425	135,026	924,451	(11,442)	(223,088)	(187,371)	(98,569)
J095	OWSLEY CO BD OF EDUCATION	3,462,399	4,577,522	2,542,395	166,942	(141,147)	25,795	-	25,795	114,785	-	127,779	-	242,564	-	-	473,999	262,557	736,556	(139,371)	(182,931)	(112,504)	(59,185)
J096	PENDLETON CO BD OF ED	6,971,707	9,217,062	5,119,235	336,146	418,647	754,793	-	754,793	231,126	-	257,290	691,999	1,180,415	-	-	954,420	115,167	1,069,587	432,956	23,576	(226,532)	(119,172)
J097	HAZARD CITY SCHOOLS	3,010,220	3,979,712	2,210,366	145,140	(18,710)	126,430	-	126,430	99,795	-	111,092	-	210,887	-	-	412,096	253,996	666,092	(125,317)	(180,622)	(97,811)	(51,465)
J098	PIKE CO BD OF EDUCATION	27,290,970	36,080,485	20,039,410	1,315,854	(327,797)	988,057	-	988,057	904,750	-	1,007,169	548,306	2,460,225	-	-	3,736,109	574,768	4,310,877	237,206	(734,587)	(886,769)	(466,501)
J099	POWELL CO BD OF EDUCATION	5,708,656	7,547,225	4,191,793	275,247	(907,834)	(632,587)	-	(632,587)	189,253	-	210,677	-	399,930	-	-	781,510	293,147	1,074,657	(155,451)	(236,203)	(185,492)	(97,582)
J100	CITY OF SOMERSET	12,729,887	16,829,762	9,347,393	613,781	(347,778)	266,003	-	266,003	422,021	-	469,795	-	891,816	-	-	1,742,710	257,389	2,000,099	10,259	(487,309)	(413,634)	(217,599)
J101	ROBERTSON CO BD OF ED	1,460,482	1,930,855	1,072,413	70,418	(171,049)	(100,631)	-	(100,631)	48,418	-	53,899	730	103,047	-	-	199,939	18,305	218,244	7,486	(50,262)	(47,456)	(24,964)
J102	ROCKCASTLE CO BD OF ED	8,090,467	10,696,138	5,940,726	390,088	196,187	586,275	-	586,275	268,215	-	298,578	-	566,793	-	-	1,107,578	192,247	1,299,825	(30,239)	(301,613)	(262,884)	(138,290)
J103	ROWAN CO BD OF ED	9,574,932	12,658,700	7,030,750	461,662	(354,038)	107,624	-	107,624	317,428	-	353,362	-	670,790	-	-	1,310,800	216,959	1,527,759	(30,445)	(351,735)	(311,119)	(163,670)
J104	RUSSELL CO BD OF ED	8,850,200	11,700,556	6,498,589	426,719	(64,914)	361,805	-	361,805	293,402	-	326,615	-	620,017	-	-	1,211,585	430,157	1,641,742	(216,060)	(366,812)	(287,571)	(151,282)
J105	SCOTT CO BOARD OF ED	30,718,868	40,612,396	22,556,472	1,481,133	1,015,417	2,496,550	-	2,496,550	1,018,392	-	1,133,675	702,446	2,854,513	-	-	4,205,386	425,694	4,631,080	972,661	(1,225,979)	(998,152)	(525,097)
J106	SHELBY CO LIBRARY	782,326	1,034,287	574,452	37,720	(9,368)	28,352	-	28,352	25,936	-	28,872	-	54,808	-	-	107,100	23,130	130,230	(2,825)	(33,805)	(25,420)	(13,373)
J107	SIMPSON CO BD OF ED	8,654,271	11,441,525	6,354,721	417,272	(142,630)	274,642	-	274,642	286,906	-	319,385	-	606,291	-	-	1,184,762	157,885	1,342,647	23,596	(330,815)	(281,204)	(147,933)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
J108	SPENCER CO BD OF EDUC	10,926,349	14,445,363	8,023,078	526,822	553,959	1,080,781	-	1,080,781	362,230	-	403,235	336,326	1,101,791	-	-	1,495,807	-	1,495,807	436,517	(288,731)	(355,031)	(186,773)
J109	TAYLOR CO BD OF ED	10,345,294	13,677,170	7,596,417	498,806	(122,017)	376,789	-	376,789	342,967	-	381,792	207,206	931,965	-	-	1,416,262	113,075	1,529,337	194,326	(278,709)	(336,151)	(176,838)
J110	TODD CO BD OF ED	6,718,685	8,882,550	4,933,444	323,946	(250,021)	73,925	-	73,925	222,738	-	247,952	-	470,690	-	-	919,782	429,084	1,348,866	(200,195)	(344,823)	(218,311)	(114,847)
J111	TRIGG CO BD OF ED	5,174,177	6,840,608	3,799,332	249,477	(466,557)	(217,080)	-	(217,080)	171,534	-	190,952	39,468	401,954	-	-	708,340	204,385	912,725	(90,246)	(163,953)	(168,125)	(88,445)
J112	TRIMBLE CO BD OF ED	3,713,974	4,910,121	2,727,123	179,072	81,563	260,635	-	260,635	123,126	-	137,064	1,973	262,163	-	-	508,440	11,092	519,532	54,565	(127,771)	(120,679)	(63,406)
J113	CITY OF MORGANFIELD	3,650,315	4,825,960	2,680,379	176,003	(227,640)	(51,637)	-	(51,637)	121,015	-	134,714	-	255,729	-	-	499,725	208,308	708,033	(103,512)	(167,783)	(118,610)	(62,398)
J115	SPRINGFIELD WATER & SEWER	1,920,395	2,538,891	1,410,122	92,593	92,980	185,573	-	185,573	63,665	-	70,872	30,674	165,211	-	-	262,900	25,448	288,348	48,285	(76,196)	(62,400)	(32,826)
J117	CITY OF SEBREE	638,592	844,262	468,910	30,790	67,074	97,864	-	97,864	21,171	-	23,567	41,768	86,506	-	-	87,423	35,031	122,454	31,223	(35,506)	(20,750)	(10,916)
J118	CITY OF CORBIN	3,939,952	5,208,879	2,893,056	189,968	58,985	248,953	-	248,953	130,617	-	145,403	67,651	343,671	-	-	539,376	111,238	650,614	67,345	(178,919)	(128,021)	(67,349)
J119	WOLFE CO BD OF EDUCATION	3,638,740	4,810,658	2,671,880	175,445	(313,895)	(138,450)	-	(138,450)	120,631	-	134,287	-	254,918	-	-	498,140	216,545	714,685	(107,998)	(171,335)	(118,234)	(62,203)
J120	WOODFORD CO BD OF ED	14,988,053	19,815,208	11,005,536	722,660	1,108,343	1,831,003	-	1,831,003	496,884	-	553,132	977,970	2,027,986	-	-	2,051,851	-	2,051,851	1,050,701	(331,358)	(487,008)	(256,203)
J124	PENNYRILE NAR TASK FORCE	55,256	73,053	40,574	2,664	(3,431)	(767)	-	(767)	1,832	-	2,039	-	3,871	-	-	7,565	2,551	10,116	(882)	(2,622)	(1,795)	(946)
J134	LEX-FAY CO HUM RIGHTS COM	377,947	499,671	277,522	18,223	33,527	51,750	-	51,750	12,530	-	13,948	23,764	50,242	-	-	51,741	-	51,741	23,390	(6,147)	(12,281)	(6,462)
J135	FLEMING CO EMS	1,214,472	1,605,612	891,771	58,557	(56,421)	2,136	-	2,136	40,262	-	44,820	27,235	112,317	-	-	166,260	53,356	219,616	(15,472)	(31,605)	(39,462)	(20,763)
J154	CITY OF EARLINGTON	355,466	469,950	261,014	17,139	330	17,469	-	17,469	11,784	-	13,118	122,926	147,828	-	-	48,663	59,619	108,282	22,429	34,745	(11,550)	(6,079)
J156	CITY OF JEFFERSONTOWN	7,857,311	10,387,890	5,769,523	378,846	(163,984)	214,862	-	214,862	260,485	-	289,973	-	550,458	-	-	1,075,659	150,636	1,226,295	14,568	(300,786)	(255,308)	(134,313)
J178	LEBANON HOUSING AUTHORITY	516,895	683,369	379,549	24,922	(19,031)	5,891	-	5,891	17,136	-	19,076	63,659	99,871	-	-	70,762	7,810	78,572	40,454	6,475	(16,795)	(8,834)
J179	MARSHALL CO TOURIST COMM	137,835	182,227	101,210	6,646	4,200	10,846	-	10,846	4,569	-	5,087	12,509	22,165	-	-	18,869	3,006	21,875	7,108	18	(4,479)	(2,356)
J190	CITY OF BLOOMFIELD	605,093	799,974	444,312	29,175	5,081	34,256	-	34,256	20,060	-	22,331	207,962	250,353	-	-	82,837	36,580	119,417	102,290	58,650	(19,661)	(10,344)
J200	SOMERSET-PULASKI CONV & V	302,658	400,134	222,238	14,593	6,670	21,263	-	21,263	10,034	-	11,170	4,148	25,352	-	-	41,434	7,138	48,572	4,992	(13,206)	(9,834)	(5,173)
J203	FRONTIER HOUSING INC	296,593	392,115	217,784	14,300	(84,979)	(70,679)	-	(70,679)	9,833	-	10,946	-	20,779	-	-	40,603	75,272	115,875	(55,477)	(24,914)	(9,637)	(5,069)
J205	GEORGETOWN-SCOTT CO P COM	1,045,976	1,382,850	768,047	50,432	(5,956)	44,476	-	44,476	34,676	-	38,602	577	73,855	-	-	143,193	7,295	150,488	14,222	(38,989)	(33,987)	(17,879)
J210	BOYD CO AMBULANCE SERVICE	204,332	270,140	150,038	9,852	36,367	46,219	-	46,219	6,774	-	7,541	43,682	57,997	-	-	27,973	-	27,973	32,407	7,749	(6,639)	(3,493)
J214	COMM ACTION SOUTHERN KY	7,919,746	10,470,433	5,815,368	381,856	(1,234,596)	(852,740)	-	(852,740)	262,555	-	292,277	-	554,832	-	-	1,084,206	843,252	1,927,458	(555,892)	(424,019)	(257,337)	(135,378)
J217	CITY OF PROVIDENCE	3,120,621	4,125,670	2,291,432	150,463	(209,528)	(59,065)	-	(59,065)	103,455	-	115,166	-	218,621	-	-	427,210	179,621	606,831	(75,913)	(157,556)	(101,399)	(53,342)
J219	CAMPBELL CO PUBLIC LIBRAR	3,566,401	4,715,020	2,618,362	171,957	(87,584)	84,373	-	84,373	118,233	-	131,618	-	249,851	-	-	488,237	101,725	589,962	(10,819)	(152,446)	(115,883)	(60,963)
J224	HOUSING AUTH OF HOPKINSVL	1,003,741	1,327,012	737,034	48,396	(40,202)	8,194	-	8,194	33,276	-	37,043	47,272	117,591	-	-	137,411	151,900	289,311	(29,078)	(92,870)	(32,615)	(17,156)
J234	LFUC HOUSING AUTHORITY	6,772,717	8,953,984	4,973,119	326,551	45,508	372,059	-	372,059	224,529	-	249,946	303,508	777,983	-	-	927,179	103,089	1,030,268	201,772	(118,219)	(220,067)	(115,770)
J256	CITY OF ST MATTHEWS	2,862,536	3,784,464	2,101,923	138,019	(136,496)	1,523	-	1,523	94,899	-	105,641	-	200,540	-	-	391,879	69,139	461,018	(8,581)	(109,953)	(93,013)	(48,932)
J259	CITY OF PARK HILLS	251,186	332,084	184,442	12,111	1,212	13,323	-	13,323	8,327	-	9,270	7,698	25,295	-	-	34,387	1,105	35,692	7,805	(5,747)	(8,162)	(4,293)
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	979,201	1,294,569	719,015	47,213	6,190	53,403	-	53,403	32,462	-	36,137	-	68,599	-	-	134,052	6,244	140,296	11,060	(34,200)	(31,817)	(16,740)
J314	BOWL GRN WARREN AIRPRT BD	466,813	617,158	342,775	22,508	1,376	23,884	-	23,884	15,476	-	17,228	6,097	38,801	-	-	63,906	22,027	85,933	(10,164)	(13,822)	(15,168)	(7,978)
J317	PROVIDENCE MUN HOUSING AU	345,505	456,781	253,700	16,659	18,996	35,655	-	35,655	11,454	-	12,751	12,068	36,273	-	-	47,299	3,455	50,754	9,989	(7,338)	(11,227)	(5,905)
J319	CITY OF ALEXANDRIA	1,299,498	1,718,024	954,205	62,656	(48,672)	13,984	-	13,984	43,081	-	47,958	52,862	143,901	-	-	177,900	48,846	226,746	45,257	(63,665)	(42,225)	(22,212)
J324	CITY OF OAK GROVE	3,088,975	4,097,052	2,275,538	149,419	514,949	664,368	-	664,368	102,737	-	114,367	494,069	711,173	-	-	424,247	-	424,247	388,008	52,587	(100,695)	(52,974)
J334	CENTRAL KY ED COOPERATIVE	191,199	252,778	140,395	9,219	(5,662)	3,557	-	3,557	6,339	-	7,056	5,973	19,368	-	-	26,175	49,020	75,195	(20,969)	(25,378)	(6,213)	(3,267)
J356	CITY OF WEST BUECHEL	243,395	321,785	178,722	11,735	(87,203)	(75,468)	-	(75,468)	8,069	-	8,982	-	17,051	-	-	33,321	73,817	107,138	(47,064)	(30,953)	(7,909)	(4,161)
J359	CITY OF FORT WRIGHT	844,872	1,116,977	620,378	40,736	36,656	77,392	-	77,392	28,009	-	31,180	13,928	73,117	-	-	115,662	11,021	126,683	12,235	(23,908)	(27,453)	(14,441)
J405	GEORGETOWN HOUSING AUTHOR	826,230	1,092,331	606,690	39,837	7	39,844	-	39,844	27,391	-	30,492	77,184	135,067	-	-	113,110	22,983	136,093	38,998	946	(26,847)	(14,123)
J414	WARREN CO PLANNING COMM	1,589,358	2,101,237	1,167,045	76,632	55,181	131,813	-	131,813	52,690	-	58,655	38,559	149,904	-	-	217,582	-	217,582	60,339	(49,205)	(51,643)	(27,169)
J417	WEBSTER CO CONSER DIST	167,772	221,806	123,193	8,089	8,810	16,899	-	16,899	5,562	-	6,192	3,967	15,721	-	-	22,968	3,130	26,098	2,230	(4,288)	(5,451)	(2,868)
J419	CITY OF COLD SPRING	745,377	985,438	547,321	35,939	(11,110)	24,829	-	24,829	24,711	-	27,508	-	52,219	-	-	102,041	105,632	207,673	(67,681)	(50,813)	(24,220)	(12,740)
J424	CITY OF CROFTON	24,651	32,590	18,101	1,189	(4,907)	(3,718)	-	(3,718)	817	-	910	3,827	5,554	-	-	3,175	59	3,434	2,732	612	(801)	(422)
J434	KY LEAGUE OF CITIES	13,756,665	18,187,231	10,101,343	663,288	781,080	1,444,368	-	1,444,368	456,061	-	507,688	706,067	1,669,816	-	-	1,883,275	2,754	1,886,029	671,775	(205,841)	(446,997)	(235,151)
J456	CITY OF SHIVELY	1,428,040	1,887,965	1,048,592	68,854	(115,395)	(46,541)	-	(46,541)	47,342	-	52,702	-	100,044	-	-	195,497	100,639	296,136	(56,197)	(69,083)	(46,401)	(24,410)
J459	N KY AREA PLAN COMMISSION	4,870,518	6,439,150	3,576,359	234,836	(117,202)	117,634	-	117,634	161,467	-	179,746	-	341,213	-	-	666,770	174,002	840,772	(51,231)	(206,813)	(158,258)	(83,256)
J510	CITY OF CATLETTSBURG	671,423	887,666	493,018	32,373	(37,929)	(5,556)	-	(5,556)	22,259	-	24,779	-	47,038	-	-	91,917	153,452	245,369	(84,173)	(80,864)	(21,817)	(11,477)
J514	BARREN RIVER AREA DEV	4,238,603	5,603,716	3,112,352	204,367	241,567	445,934	-	445,934	140,518	-	156,425	215,312	512,255	-	-	580,261	-	580,261	230,331	(88,159)	(137,725)	(72,454)
J519	NORTHERN KY COOP ED SER	3,031,310	4,007,594	2,225,852	146,157	292,625	438,782	-	438,782	100,494	-	111,870	278,848	491,212	-	-	414,984	-	414,984	305,710	(79,169)	(98,497)	(51,816)
J524	HOPKINSVILLE S W AUTHORI	5,028,441	6,647,935	3,692,320	242,450	(97,237)	145,213	-	145,213	166,703	-	185,574	49,496	401,773	-	-	688,389	35,080	723,469	82,720	(155,072)	(163,390)	(85,953)
J534	BLUEGRASS AREA DEV DISRIC	5,476,557	7,240,374	4,021,366	264,056	(13,479)	250,577	-	250,577	181,559	-	202,112	121,005	504,676	-	-	749,736	35,815	785,551	133,900	(143,212)	(177,950)	(93,614)
J556	LOUISVILLE CONV BUREAU	10,889,694	14,410,124	8,003,506	525,537	917,055	1,442,592	-	1,442,592	361,347	-	402,252	441,108	1,204,707	-	-	1,492,158	-	1,492,158	519,010	(265,982)	(354,165)	(186,314)
J559	CITY OF CRESCENT SPRINGS	408,496	540,080	299,954	19,696	(43,752)	(24,056)	-	(24,056)	13,542	-	15,076	-	28,618	-	-	55,923	33,200	89,123	(14,817)	(25,431)	(13,273)	(6,984)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
J610	BOYD CO CONSERVATION DIST	86,084	113,809	63,211	4,151	(995)	3,156	-	3,156	2,854	-	3,177	-	6,031	-	-	11,785	1,495	13,280	376	(3,356)	(2,797)	(1,472)
J614	BOWL GRN CONV & VIST BUR	757,452	1,001,402	556,187	36,521	28,891	65,412	-	65,412	25,111	-	27,954	36,656	89,721	-	-	103,694	33,422	137,116	2,347	(12,183)	(24,612)	(12,947)
J619	CITY OF FORT THOMAS	3,946,907	5,218,075	2,898,163	190,303	(7,934)	182,369	-	182,369	130,848	-	145,660	136,799	413,307	-	-	540,128	8,502	548,630	144,422	(84,232)	(128,247)	(67,469)
J656	OHIO VALLEY ED COOP	11,675,509	15,435,803	8,573,177	562,943	2,024,238	2,587,181	-	2,587,181	387,066	-	430,883	1,371,698	2,189,647	-	-	1,598,367	-	1,598,367	1,284,407	(114,176)	(379,374)	(199,577)
J710	BIG SANDY WATER DISTRICT	645,270	853,090	473,813	31,112	39,344	70,456	-	70,456	21,392	-	23,814	52,574	97,780	-	-	88,337	-	88,337	48,050	(6,610)	(20,967)	(11,030)
J714	BOWLING GR/WARREN COMM ED	784,218	1,036,788	575,841	37,812	(126,246)	(88,434)	-	(88,434)	25,998	-	28,941	-	54,939	-	-	107,359	73,827	181,186	(38,906)	(48,453)	(25,482)	(13,406)
J719	CITY OF SOUTHGATE	506,266	669,318	371,745	24,410	5,801	30,211	-	30,211	16,784	-	18,684	18,796	54,264	-	-	69,307	22,722	92,029	(2,335)	(10,327)	(16,450)	(8,653)
J734	ACCESS TO JUSTICE FNDTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
J756	CITY OF PROSPECT	546,498	722,507	401,287	26,350	(53,535)	(27,185)	-	(27,185)	18,118	-	20,168	-	38,286	-	-	74,815	63,690	138,505	(33,751)	(39,369)	(17,757)	(9,342)
J759	N KY COMMUNITY ACT COMM	7,604,011	10,053,010	5,583,528	366,633	(525,271)	(158,638)	-	(158,638)	252,088	-	280,625	19,114	551,827	-	-	1,040,982	654,698	1,695,680	(253,087)	(513,709)	(247,078)	(129,980)
J810	HOUSING AUTH OF ASHLAND	1,185,591	1,567,431	870,565	57,164	(72,600)	(15,436)	-	(15,436)	39,305	-	43,754	-	83,059	-	-	162,306	44,443	206,749	(16,752)	(48,149)	(38,524)	(20,263)
J814	HOUSING AUTH BOWLING GRN	2,590,594	3,424,939	1,902,240	124,907	(245,807)	(120,900)	-	(120,900)	85,883	-	95,606	-	181,489	-	-	354,650	410,744	765,394	(224,186)	(231,260)	(84,176)	(44,289)
J819	CITY OF BELLEVUE	1,314,578	1,737,961	965,278	63,383	22,301	85,684	-	85,684	43,581	-	48,514	49,526	141,622	-	-	179,965	11,581	191,546	41,799	(26,538)	(42,715)	(22,479)
J834	KY LEGAL SERVICE PROGRAMS	1,779,166	2,352,176	1,306,419	85,784	298,079	383,863	-	383,863	58,983	-	65,660	223,690	348,333	-	-	243,566	198,196	441,762	132,216	(137,423)	(57,811)	(30,416)
J856	LOUISVILLE WATER COMPANY	65,671,553	86,822,181	48,221,781	3,166,402	(1,062,233)	2,104,169	-	2,104,169	2,177,143	-	2,423,599	-	4,600,742	-	-	8,990,377	542,382	9,532,759	722,899	(2,398,478)	(2,133,873)	(1,122,563)
J859	CITY OF VILLA HILLS	897,067	1,185,983	658,705	43,253	29,328	72,581	-	72,581	29,740	-	33,106	21,209	84,055	-	-	122,808	-	122,808	30,273	(24,543)	(29,149)	(15,339)
J910	SANITATION DISTRICT #4	1,291,263	1,707,136	948,158	62,259	123,690	185,949	-	185,949	42,808	-	47,654	74,662	165,124	-	-	176,773	-	176,773	84,879	(32,499)	(41,957)	(22,070)
J914	BOWLING GRN HUM RIGHT COM	141,118	186,567	103,621	6,804	(6,271)	533	-	533	4,678	-	5,208	-	9,886	-	-	19,319	6,924	26,243	(2,129)	(7,232)	(4,585)	(2,452)
J919	CITY OF DAYTON	1,059,609	1,400,874	778,057	51,090	85,936	137,026	-	137,026	35,128	-	39,105	43,525	117,758	-	-	145,060	2,576	147,636	60,319	(37,655)	(34,430)	(18,116)
J956	OKOLONA FIRE DISTRICT	758,787	1,003,168	557,168	36,585	195,963	232,548	-	232,548	25,155	-	28,003	139,009	192,167	-	-	103,877	-	103,877	106,492	19,423	(24,655)	(12,973)
J959	CITY OF INDEPENDENCE	2,078,652	2,748,117	1,526,328	100,224	50,650	150,874	-	150,874	68,911	-	76,712	70,742	216,365	-	-	284,566	56,456	341,022	23,278	(44,860)	(67,542)	(35,538)
K001	CITY OF COLUMBIA	1,531,987	2,025,389	1,124,918	73,866	(62,929)	10,937	-	10,937	50,768	-	56,538	-	107,326	-	-	209,728	56,556	266,284	(22,367)	(60,624)	(49,779)	(26,188)
K002	ALLEN CO BD OF ED	7,360,282	9,730,784	5,404,561	354,881	(423,406)	(68,525)	-	(68,525)	244,008	-	271,630	-	515,638	-	-	1,007,616	322,302	1,329,918	(120,769)	(328,538)	(239,158)	(125,815)
K003	ANDERSON CO BD OF ED	8,867,896	11,723,951	6,511,582	427,572	(569,676)	(142,104)	-	(142,104)	293,988	-	327,268	-	621,256	-	-	1,214,007	253,562	1,467,569	(96,551)	(310,031)	(288,146)	(151,581)
K004	CITY OF WICKLIFFE	516,283	682,560	379,100	24,893	11,827	36,720	-	36,720	17,116	-	19,053	22,772	58,941	-	-	70,679	13,558	84,237	23,361	(23,056)	(16,776)	(8,825)
K005	BARREN CO BD OF EDUCATION	16,948,847	22,407,509	12,445,322	817,201	872,331	1,689,532	-	1,689,532	561,888	-	625,495	1,164,081	2,351,464	-	-	2,320,282	-	2,320,282	1,065,693	(194,074)	(550,721)	(289,747)
K006	CITY OF OWINGSVILLE	815,713	1,078,427	598,968	39,330	(112,195)	(72,865)	-	(72,865)	27,043	-	30,104	-	57,147	-	-	111,670	103,458	215,128	(77,799)	(39,736)	(26,505)	(13,940)
K007	BELL CO BD OF ED	8,417,832	11,128,936	6,181,106	405,872	166,238	572,110	-	572,110	279,068	-	310,659	-	589,727	-	-	1,152,394	91,062	1,243,456	86,992	(323,308)	(273,522)	(143,898)
K009	PARIS BD OF EDUCATION	1,839,486	2,431,924	1,350,711	88,692	(558,199)	(469,507)	-	(469,507)	60,983	-	67,886	-	128,869	-	-	251,824	526,812	778,636	(342,856)	(215,697)	(59,771)	(31,448)
K010	CITY OF ASHLAND	20,934,596	27,676,934	15,372,006	1,009,377	1,293,067	2,302,444	-	2,302,444	694,023	-	772,588	420,979	1,887,590	-	-	2,865,927	323,175	3,189,102	584,715	(848,148)	(680,230)	(357,849)
K011	CITY OF DANVILLE	10,124,436	13,385,180	7,434,244	488,157	425,980	914,137	-	914,137	335,645	-	373,641	69,787	779,073	-	-	1,386,026	159,498	1,545,524	146,996	(411,410)	(328,974)	(173,063)
K012	AUGUSTA BD OF ED	723,397	956,379	531,181	34,879	54,839	89,718	-	89,718	23,982	-	26,697	1,620	52,299	-	-	99,032	24,357	123,389	(864)	(34,356)	(23,505)	(12,363)
K013	JACKSON CITY SCHOOLS	1,008,157	1,332,824	740,262	48,608	(87,903)	(39,295)	-	(39,295)	33,422	-	37,205	-	70,627	-	-	138,013	80,419	218,431	(36,534)	(61,281)	(32,757)	(17,230)
K014	CLOVERPORT INDEPENDENT SC	953,659	1,260,801	700,260	45,981	(18,312)	27,669	-	27,669	31,616	-	35,195	42,397	109,208	-	-	130,555	29,784	160,339	12,934	(16,776)	(30,987)	(16,305)
K015	BULLITT CO PUBLIC LIBRARY	4,527,683	5,985,900	3,324,620	218,306	309,900	528,206	-	528,206	150,102	-	167,094	292,121	609,317	-	-	619,836	26,075	645,911	232,804	(44,886)	(147,119)	(77,398)
K016	CITY OF MORGANTOWN	1,965,802	2,598,922	1,443,463	94,783	108,482	203,265	-	203,265	65,170	-	72,548	77,247	214,965	-	-	269,117	11,756	280,873	70,036	(38,465)	(63,875)	(33,608)
K017	GEORGE COON PUBLIC LIBRAR	321,633	425,221	236,171	15,508	26,871	42,379	-	42,379	10,663	-	11,870	44,600	67,133	-	-	44,031	-	44,031	33,168	5,883	(10,451)	(5,498)
K018	CITY OF MURRAY	8,332,527	11,016,157	6,118,468	401,759	(212,569)	189,190	-	189,190	276,240	-	307,511	-	583,751	-	-	1,140,715	195,503	1,336,218	(18,269)	(321,016)	(270,750)	(142,430)
K019	CITY OF NEWPORT	6,067,294	8,021,368	4,455,136	292,539	70,388	362,927	-	362,927	201,143	-	223,913	140,078	565,134	-	-	830,607	27,207	857,814	164,531	(156,355)	(197,145)	(103,752)
K020	CARLISLE CO BD OF ED	1,675,442	2,215,046	1,230,256	80,783	(69,661)	11,122	-	11,122	55,544	-	61,832	-	117,376	-	-	229,367	112,576	341,943	(54,538)	(86,948)	(54,440)	(28,648)
K021	CARROLL CO PUBLIC LIBRARY	658,402	870,452	483,456	31,745	(32,009)	(264)	-	(264)	21,827	-	24,298	-	46,125	-	-	90,135	31,463	121,598	(18,853)	(23,971)	(21,394)	(11,255)
K022	CARTER CO EMER AMBUL DIST	2,795,816	3,696,256	2,052,932	134,802	(123,745)	11,057	-	11,057	92,687	-	103,179	26,313	222,179	-	-	382,745	125,390	508,135	(60,639)	(86,682)	(90,845)	(47,796)
K023	CASEY CO AMBULANCE SERV	1,237,843	1,636,511	908,932	59,683	29,844	89,527	-	89,527	41,037	-	45,682	131,354	218,073	-	-	169,460	34,319	203,779	68,240	7,434	(40,221)	(21,163)
K025	CLARK CO LIBRARY BD	1,340,788	1,772,611	984,523	64,647	(151,275)	(86,628)	-	(86,628)	44,450	-	49,482	-	93,932	-	-	183,553	82,968	266,521	(51,036)	(55,068)	(43,566)	(22,919)
K026	CITY OF MANCHESTER	1,905,538	2,519,248	1,399,212	91,877	(65,226)	26,651	-	26,651	63,172	-	70,324	87,232	220,728	-	-	260,866	37,840	298,706	49,068	(32,558)	(61,917)	(32,570)
K027	CLINTON CO PUBLIC LIBRARY	134,051	177,224	98,432	6,463	(2,178)	4,285	-	4,285	4,444	-	4,947	-	9,391	-	-	18,351	2,752	21,103	83	(5,149)	(4,356)	(2,296)
K028	CITY OF MARION	1,534,213	2,028,332	1,126,553	73,973	(142,785)	(68,812)	-	(68,812)	50,862	-	56,620	-	107,482	-	-	210,032	116,216	326,248	(48,666)	(94,024)	(49,851)	(26,225)
K029	CITY OF BURKESVILLE	1,161,831	1,536,018	853,117	56,019	(122,921)	(66,902)	-	(66,902)	38,517	-	42,877	-	81,394	-	-	159,054	73,674	232,728	(42,933)	(50,789)	(37,751)	(19,860)
K030	OWENSBORO BD OF ED	17,627,672	23,304,960	12,943,774	849,931	(783,199)	66,732	-	66,732	584,392	-	650,547	405,708	1,640,647	-	-	2,413,213	679,596	3,092,809	(123,309)	(454,753)	(572,778)	(301,320)
K032	ELLIOTT CO AMB SERVICE	622,232	822,633	456,897	30,001	269,937	299,938	-	299,938	20,628	-	22,963	437,298	480,889	-	-	85,183	-	85,183	280,733	145,828	(20,218)	(10,697)
K033	ESTILL CO BD OF EDUCATION	6,077,366	8,034,684	4,462,532	293,025	(214,088)	78,937	-	78,937	201,477	-	224,284	-	425,761	-	-	831,986	135,560	967,546	18,382	(258,810)	(197,473)	(103,884)
K034	LEX/FAYETTE URBAN CO GOVT	174,005,808	230,047,303	127,770,238	8,389,817	352,832	8,742,649	-	8,742,649	5,768,639	-	6,421,659	162,815	12,353,113	-	-	23,821,240	317,498	24,138,738	2,985,924	(6,143,167)	(5,653,990)	(2,974,391)
K035	LICKING VALLEY COM ACTION	3,927,654	5,192,621	2,884,026	189,375	136,795	326,170	-	326,170	130,210	-	144,949	74,350	349,509	-	-	537,692	139,696	677,388	56,265	(189,385)	(127,622)	(67,137)
K036	FLOYD CO SCHOOLS	17,925,266	23,698,199	13,162,293	864,280	(1,966,709)	(1,102,429)	-	(1,102,429)	594,258	-	661,529	-	1,255,787	-	-	2,453,953	2,330,854	4,784,807	(1,460,395)	(1,179,769)	(582,448)	(306,406)

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
K038	FULTON CITY SCHOOLS	1,192,158	1,576,112	875,386	57,481	5,586	63,067	-	63,067	39,522	-	43,996	37,724	121,242	-	-	163,205	67,592	230,797	(23,620)	(26,819)	(38,737)	(20,379)
K039	GALLATIN CO PUBLIC LIB	381,842	504,821	280,382	18,411	2,249	20,660	-	20,660	12,659	-	14,092	-	26,751	-	-	52,274	21,059	73,333	(7,682)	(19,966)	(12,407)	(6,527)
K040	GARRARD CO BD OF ED	7,082,664	9,363,756	5,200,710	341,496	92,137	433,633	-	433,633	234,804	-	261,385	105,426	601,615	-	-	969,610	76,806	1,046,416	111,159	(204,755)	(230,138)	(121,063)
K041	CITY OF WILLIAMSTOWN	4,009,509	5,300,839	2,944,131	193,321	37,660	230,981	-	230,981	132,923	-	147,970	30,754	311,647	-	-	548,898	68,702	617,600	19,850	(126,983)	(130,281)	(68,538)
K042	GRAVES CO BD OF ED	10,689,186	14,131,818	7,848,932	515,387	(307,362)	208,025	-	208,025	354,368	-	394,483	-	748,851	-	-	1,463,340	226,771	1,690,111	(81)	(411,138)	(347,325)	(182,715)
K043	CITY OF JEFFCHFIELD	3,514,427	4,646,308	2,580,599	169,451	250,432	419,883	-	419,883	116,510	-	129,699	364,767	610,976	-	-	481,122	-	481,122	314,080	(9,958)	(114,195)	(60,079)
K044	CITY OF GREENSBURG	1,996,018	2,638,869	1,465,651	96,239	177,762	274,001	-	274,001	66,172	-	73,663	200,650	340,485	-	-	273,253	484	273,737	158,006	7,718	(64,857)	(34,118)
K045	GREENUP CO BD OF ED	8,531,683	11,279,455	6,264,706	411,361	(148,512)	262,849	-	262,849	282,842	-	314,861	347,879	945,582	-	-	1,167,980	51,275	1,219,255	311,494	(162,109)	(277,221)	(145,837)
K046	CITY OF HAWESVILLE	931,568	1,231,595	684,038	44,916	133,504	178,420	-	178,420	30,883	-	34,379	66,135	131,397	-	-	127,531	19,898	147,429	70,015	(39,853)	(30,270)	(15,926)
K047	HARDIN CO BD OF ED	50,144,848	66,294,839	36,820,720	2,417,771	2,435,893	4,853,664	-	4,853,664	1,662,401	-	1,850,588	3,536,599	7,049,588	-	-	6,864,785	187,242	7,052,027	2,865,884	(381,803)	(1,629,362)	(857,153)
K048	HARLAN INDEPENDENT SCHOOL	1,882,500	2,488,791	1,382,296	90,766	138,529	229,295	-	229,295	62,409	-	69,473	97,488	229,370	-	-	257,713	3,306	261,019	89,533	(27,836)	(61,168)	(32,179)
K049	CITY OF CYNTHIANA	3,675,689	4,859,507	2,699,012	177,226	215,260	392,486	-	392,486	121,856	-	135,651	181,514	439,021	-	-	503,199	-	503,199	191,973	(73,885)	(119,435)	(62,826)
K050	CAVERNA INDEPENDENT SCH	2,408,744	3,184,520	1,768,710	116,139	(53,010)	63,129	-	63,129	79,855	-	88,894	-	168,749	-	-	329,755	100,257	430,012	(42,704)	(99,117)	(78,268)	(41,179)
K051	Henderson City-County Airport Board	102,778	135,879	75,469	4,956	44,588	49,544	-	49,544	3,407	-	3,793	72,233	79,433	-	-	14,070	-	14,070	46,371	24,088	(3,340)	(1,758)
K052	HENRY CO BD OF EDUCATION	6,218,929	8,221,839	4,566,480	299,850	(53,841)	246,009	-	246,009	206,170	-	229,509	18,189	453,868	-	-	851,366	83,414	934,780	74,601	(247,137)	(202,072)	(106,309)
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	3,507,249	4,636,818	2,575,328	169,105	2,281	171,386	-	171,386	116,272	-	129,435	-	245,707	-	-	480,139	96,848	576,987	(30,101)	(127,266)	(113,961)	(59,952)
K058	JOHNSON CO BD OF ED	8,823,602	11,665,391	6,479,058	425,436	(407,479)	17,957	-	17,957	292,520	-	325,634	-	618,154	-	-	1,207,943	175,364	1,383,307	(6,787)	(320,833)	(286,706)	(150,827)
K060	LKLP COMM ACTION COUNCIL	18,370,989	24,287,675	13,489,582	885,771	(411,391)	474,380	-	474,380	609,035	-	677,979	-	1,287,014	-	-	2,514,972	843,222	3,358,194	(250,966)	(909,257)	(596,931)	(314,026)
K061	BARBOURVILLE CITY SCHOOLS	1,151,258	1,522,040	845,354	55,509	4,483	59,992	-	59,992	38,166	-	42,487	22,973	103,626	-	-	157,606	54,035	211,641	9,593	(60,521)	(37,408)	(19,679)
K062	LARUE CO BD OF EDUCATION	6,289,655	8,315,344	4,618,413	303,260	2,079	305,339	-	305,339	208,515	-	232,119	273,866	714,500	-	-	861,048	78,130	939,178	200,052	(112,847)	(204,370)	(107,513)
K063	LONDON UTILITY COMM	3,305,310	4,369,841	2,427,047	159,368	113,863	273,231	-	273,231	109,578	-	121,982	62,871	294,431	-	-	452,494	-	452,494	103,846	(98,010)	(107,400)	(56,499)
K064	CITY OF LOUISA	1,242,573	1,642,764	912,405	59,912	(15,467)	44,445	-	44,445	41,194	-	45,857	56,911	143,962	-	-	170,107	9,925	180,032	46,764	(21,220)	(40,375)	(21,239)
K065	CITY OF BEATTYVILLE	1,374,509	1,817,193	1,009,284	66,273	(42,648)	23,625	-	23,625	45,568	-	50,726	23,016	119,310	-	-	188,169	32,696	220,865	26,681	(60,079)	(44,662)	(23,495)
K066	LESLIE CO PUBLIC LIBRARY	336,825	445,305	247,326	16,240	(40,676)	(24,436)	-	(24,436)	11,166	-	12,430	-	23,596	-	-	46,111	27,072	73,183	(15,598)	(17,287)	(10,944)	(5,759)
K067	LETCHER CO BD OF ED	8,419,613	11,131,290	6,182,414	405,958	(361,343)	44,615	-	44,615	279,127	-	310,725	-	589,852	-	-	1,152,637	11,620	1,164,257	135,308	(292,213)	(273,579)	(143,921)
K068	LEWIS CO BD OF ED	4,779,982	6,319,455	3,509,880	230,470	(644,785)	(414,315)	-	(414,315)	158,466	-	176,405	-	334,871	-	-	654,375	386,017	1,040,392	(213,782)	(254,756)	(155,316)	(81,707)
K069	LINCOLN CO PUBLIC LIBRARY	392,749	519,240	288,390	18,937	(26,496)	(7,559)	-	(7,559)	13,020	-	14,494	-	27,514	-	-	53,767	12,947	66,714	(4,928)	(14,795)	(12,762)	(6,714)
K070	LIVINGSTON CO CONSERV DIS	88,199	116,605	64,763	4,253	(6,473)	(2,220)	-	(2,220)	2,924	-	3,255	744	6,923	-	-	12,074	14,016	26,090	(6,378)	(8,416)	(2,866)	(1,507)
K071	CITY OF RUSSELLVILLE	4,454,398	5,888,011	3,270,807	214,772	170,583	385,355	-	385,355	147,672	-	164,389	101,130	413,191	-	-	609,803	45,863	655,666	93,849	(115,445)	(144,737)	(76,142)
K072	LYON CO BD OF EDUCATION	2,633,609	3,481,807	1,933,825	126,981	(100,960)	26,021	-	26,021	87,309	-	97,193	-	184,502	-	-	360,539	141,311	501,850	(60,330)	(126,425)	(85,574)	(45,019)
K073	PADUCAH BOARD OF ED	8,375,207	11,072,583	6,149,807	403,817	(608,624)	(204,807)	-	(204,807)	277,655	-	309,086	-	586,741	-	-	1,146,558	499,871	1,646,429	(269,241)	(375,149)	(272,137)	(143,161)
K074	MCCREARY CO WATER DIST	2,833,711	3,746,356	2,080,758	136,629	82,632	219,261	-	219,261	93,943	-	104,578	-	198,521	-	-	387,933	24,436	412,369	28,613	(101,948)	(92,076)	(48,438)
K075	CITY OF CALHOUN	419,236	554,258	307,840	20,214	(10,431)	9,783	-	9,783	13,899	-	15,472	-	29,371	-	-	57,393	7,997	65,390	1,541	(16,772)	(13,622)	(7,360)
K077	MAGOFFIN CO LIBRARY	85,862	113,515	63,047	4,140	(544)	3,596	-	3,596	2,846	-	3,169	1,706	7,721	-	-	11,754	5,027	16,781	93	(4,895)	(2,790)	(1,468)
K078	CITY OF LEBANON	3,785,089	5,004,141	2,779,342	182,501	140,511	323,012	-	323,012	125,483	-	139,688	101,952	367,123	-	-	518,175	138,856	657,031	81,912	(184,129)	(122,989)	(64,701)
K079	CITY OF BENTON	2,902,044	3,836,697	2,130,934	139,924	(201,253)	(61,329)	-	(61,329)	96,209	-	107,100	-	203,309	-	-	397,287	126,057	523,344	(32,476)	(143,656)	(94,296)	(49,606)
K080	MARTIN COUNTY LIBRARY	340,275	449,866	249,859	16,407	(15,179)	1,228	-	1,228	11,281	-	12,558	46,072	69,911	-	-	46,583	-	46,583	35,235	4,965	(11,057)	(5,815)
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAUGH	394,251	521,226	289,494	19,009	(117,723)	(98,714)	-	(98,714)	13,070	-	14,550	-	27,620	-	-	53,973	119,198	173,171	(85,353)	(40,648)	(12,810)	(6,740)
K083	CITY OF FRENCHBURG	549,781	726,848	403,697	26,508	(27,839)	(1,331)	-	(1,331)	18,226	-	20,290	-	38,516	-	-	75,265	25,681	100,946	(11,074)	(24,094)	(17,864)	(9,398)
K085	METCALFE HEALTH CARE CTN	3,811,632	5,039,232	2,798,833	183,781	129,406	313,187	-	313,187	126,363	-	140,668	295,550	562,581	-	-	521,809	20,213	542,022	228,359	(18,794)	(123,852)	(65,154)
K086	MONROE CO CONSERV DIST	127,819	168,985	93,856	6,163	(3,365)	2,798	-	2,798	4,237	-	4,717	-	8,954	-	-	17,498	800	18,298	1,428	(4,432)	(4,153)	(2,186)
K087	MONTGOMERY CO BD OF ED	11,592,819	15,326,482	8,512,459	558,956	(334,657)	224,299	-	224,299	384,325	-	427,831	43,831	855,987	-	-	1,587,047	88,905	1,675,952	139,293	(384,407)	(376,687)	(198,164)
K088	GATEWAY COMM SER ORGANIZ	12,196,689	16,124,837	8,955,872	588,072	(191,891)	396,181	-	396,181	404,344	-	450,117	378,608	1,233,069	-	-	1,669,716	607,344	2,277,060	(162,016)	(277,180)	(396,308)	(208,487)
K089	MUHLENBERG CO BD OF ED	15,283,978	20,206,440	11,222,830	736,928	(467,785)	269,143	-	269,143	506,694	-	564,053	-	1,070,747	-	-	2,092,363	141,219	2,233,582	148,582	(553,534)	(496,624)	(261,259)
K090	NELSON COUNTY BD OF ED	15,219,818	20,121,617	11,175,718	733,835	662,095	1,395,930	-	1,395,930	504,567	-	561,685	514,374	1,580,626	-	-	2,083,580	2,883	2,086,463	578,704	(329,839)	(494,539)	(260,163)
K091	CITY OF CARLISLE	1,718,011	2,271,326	1,261,514	82,835	(29,163)	53,672	-	53,672	56,955	-	63,403	16,415	136,773	-	-	235,194	39,848	275,042	93	(53,172)	(55,824)	(29,366)
K092	OHIO CO LIBRARY	672,703	889,359	493,957	32,435	(50,713)	(18,278)	-	(18,278)	22,301	-	24,826	-	47,127	-	-	92,092	25,730	117,822	(9,271)	(28,067)	(21,858)	(11,499)
K093	OLDHAM CO LIBRARY BD	1,577,227	2,085,200	1,158,138	76,047	(73,835)	2,212	-	2,212	52,288	-	58,207	-	110,495	-	-	215,921	60,350	276,271	(14,494)	(73,073)	(51,249)	(26,961)
K094	OWEN CO PUBLIC LIBRARY	476,663	630,180	350,007	22,383	11,746	34,729	-	34,729	15,802	-	17,591	27,779	61,172	-	-	65,255	-	65,255	31,172	(11,618)	(15,488)	(8,149)
K095	OWSLEY CO PUBLIC LIBRARY	112,906	149,269	82,905	5,444	(973)	4,471	-	4,471	3,743	-	4,167	-	7,910	-	-	15,457	3,608	19,065	(963)	(4,593)	(3,669)	(1,930)
K096	PENDLETON CO LIBRARY	501,147	662,550	367,986	24,163	(32,692)	(8,529)	-	(8,529)	16,614	-	18,495	16,141	51,250	-	-	68,607	43,029	111,636	(24,371)	(11,166)	(16,284)	(8,566)
K097	PERRY CO BD OF EDUCATION	12,254,672	16,201,494	8,998,448	590,868	(108,271)	482,597	-	482,597	406,267	-	451,257	-	858,524	-	-	1,677,654	191,749	1,869,403	55,085	(458,295)	(398,192)	(209,477)

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
K098	PIKEVILLE INDEPENDENT SCH	2,181,597	2,884,217	1,601,919	105,187	(110,954)	(5,767)	-	(5,767)	72,324	-	80,512	-	152,836	-	-	298,659	62,445	361,104	(19,981)	(80,107)	(70,887)	(37,250)
K099	CITY OF STANTON	497,029	657,106	364,962	23,965	(36,651)	(12,686)	-	(12,686)	16,478	-	18,343	73,945	108,766	-	-	68,043	31,353	99,396	22,916	11,100	(16,150)	(8,495)
K100	SOMERSET BD OF EDUCATION	3,956,144	5,230,287	2,904,946	190,748	(84,301)	106,447	-	106,447	131,154	-	146,001	264,176	541,331	-	-	541,593	115,950	657,543	115,762	(35,803)	(128,547)	(67,626)
K101	CITY OF MOUNT OLIVET	39,787	52,601	29,215	1,918	(65)	1,853	-	1,853	1,319	-	1,468	-	2,787	-	-	5,447	1,137	6,584	(95)	(1,728)	(1,293)	(683)
K102	ROCKCASTLE CONSERV DIST	110,791	146,473	81,352	5,342	11,679	17,021	-	17,021	3,673	-	4,089	15,380	23,142	-	-	15,167	1,904	17,071	16,126	(4,563)	(3,600)	(1,893)
K103	CITY OF MOREHEAD	3,270,810	4,324,229	2,401,714	157,704	13,474	171,178	-	171,178	108,434	-	120,709	82,335	311,478	-	-	447,771	54,127	501,898	53,448	(81,679)	(106,279)	(55,908)
K104	RUSSELL CO CONS DIST	38,563	50,982	28,316	1,859	150	2,009	-	2,009	1,278	-	1,423	8,963	11,664	-	-	5,279	-	5,279	7,744	553	(1,253)	(683)
K105	CITY OF GEORGETOWN	9,043,125	11,955,615	6,640,251	436,021	341,176	777,197	-	777,197	299,798	-	333,735	521,134	1,154,667	-	-	1,237,996	-	1,237,996	502,150	(137,060)	(293,839)	(154,583)
K106	CITY OF SHELBYVILLE	3,476,477	4,596,135	2,552,733	167,621	6,784	174,405	-	174,405	115,252	-	128,299	124,744	368,295	-	-	475,927	51,323	527,250	85,998	(72,566)	(112,962)	(59,425)
K107	FRANKLIN/SIMPSON PARKS BD	236,773	313,030	173,860	11,416	(54,231)	(42,815)	-	(42,815)	7,850	-	8,738	-	16,588	-	-	32,414	47,045	79,459	(27,380)	(23,751)	(7,693)	(4,047)
K108	CITY OF TAYLORSVILLE	1,909,544	2,524,545	1,402,154	92,070	91,869	183,939	-	183,939	63,305	-	70,471	45,388	179,164	-	-	261,415	71,527	332,942	34,367	(93,456)	(62,047)	(32,640)
K109	CAMPBELLSVLE MUN WTR&SEWR	3,620,210	4,786,160	2,658,274	174,551	(105,967)	68,584	-	68,584	120,017	-	133,603	52,083	305,703	-	-	495,604	202,351	697,955	(10,011)	(202,724)	(117,632)	(61,889)
K110	TODD COUNTY WATER DIST	770,306	1,018,396	565,626	37,141	16,420	53,561	-	53,561	25,537	-	28,428	-	53,965	-	-	105,454	6,045	111,499	7,780	(27,117)	(25,030)	(13,167)
K111	CITY OF CADIZ	1,644,447	2,174,069	1,207,497	79,288	(209,211)	(129,923)	-	(129,923)	54,517	-	60,688	-	115,205	-	-	225,123	107,552	332,675	(61,598)	(74,331)	(53,433)	(28,109)
K112	TRIMBLE CO LIBRARY	486,122	642,686	356,954	23,439	(17,805)	5,634	-	5,634	16,116	-	17,940	1,303	35,359	-	-	66,550	7,874	74,424	1,365	(16,324)	(15,796)	(8,309)
K113	UNION CO BD OF EDUCATION	7,157,675	9,462,925	5,255,789	345,113	(382,282)	(37,169)	-	(37,169)	237,291	-	264,153	94,463	595,907	-	-	979,879	128,265	1,108,144	54,236	(211,546)	(232,575)	(122,351)
K114	CITY OF BOWLING GREEN	28,951,777	38,276,183	21,258,919	1,395,931	1,671,513	3,067,444	-	3,067,444	959,809	-	1,068,461	2,699,172	4,727,442	-	-	3,963,473	-	3,963,473	2,239,935	(40,341)	(940,733)	(494,892)
K115	CITY OF SPRINGFIELD	1,254,870	1,659,023	921,435	60,504	(172,490)	(111,986)	-	(111,986)	41,601	-	46,311	5,914	93,826	-	-	171,791	129,628	301,419	(104,204)	(41,163)	(40,775)	(21,451)
K116	WAYNE CO BD OF ED	10,327,376	13,651,481	7,583,260	497,942	(101,646)	396,296	-	396,296	342,373	-	381,130	193,238	916,741	-	-	1,413,809	147,299	1,561,108	151,170	(283,435)	(335,569)	(176,533)
K117	WEBSTER CO PUBLIC LIBRARY	378,615	500,554	278,012	18,255	27,348	45,603	-	45,603	12,552	-	13,973	26,773	56,298	-	-	51,832	-	51,832	25,416	(2,176)	(12,302)	(6,472)
K118	WHITLEY CO BD OF ED	13,312,277	17,599,720	9,775,035	641,861	(111,399)	530,462	-	530,462	441,328	-	491,288	-	932,616	-	-	1,822,439	252,743	2,075,182	21,578	(504,032)	(432,557)	(227,555)
K119	WOLFE COUNTY LIBRARY	114,686	151,623	84,213	5,530	(11,625)	(6,095)	-	(6,095)	3,802	-	4,232	4,735	12,769	-	-	15,700	21,884	37,584	(6,784)	(12,344)	(3,727)	(1,960)
K120	CITY OF VERSAILLES	5,005,014	6,616,963	3,675,118	241,320	(27,281)	214,039	-	214,039	165,926	-	184,709	-	350,635	-	-	685,182	112,233	797,415	15,003	(213,601)	(162,628)	(85,555)
K137	KY MAGISTRATES/COMM ASSOC	468,427	619,292	343,960	22,586	14,238	36,824	-	36,824	15,529	-	17,287	6,822	39,638	-	-	64,127	9,600	73,727	9,023	(19,884)	(15,221)	(8,007)
K141	GRANT CO PLANNING COMM	90,313	119,400	66,316	4,355	(8,417)	(4,062)	-	(4,062)	2,994	-	3,333	-	6,327	-	-	12,364	6,500	18,864	(3,366)	(4,692)	(2,935)	(1,544)
K181	WESTERN LEWIS-RECTORVILLE	462,417	611,347	339,547	22,296	15,514	37,810	-	37,810	15,330	-	17,065	-	32,395	-	-	63,305	8,115	71,420	1,264	(17,358)	(15,025)	(7,906)
K200	CITY OF FERGUSON	-	-	-	-	(360)	(360)	-	(360)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K214	GREEN RIVER EDUC COOP	613,385	810,935	450,400	29,575	141,316	170,891	-	170,891	20,335	-	22,637	93,633	136,605	-	-	83,972	-	83,972	82,867	182	(19,931)	(10,485)
K219	NORTHERN KY WATER SER DIS	19,901,919	26,311,667	14,613,725	959,586	283,986	1,243,572	-	1,243,572	659,788	-	734,477	94,010	1,488,275	-	-	2,724,555	144,411	2,868,966	350,176	(743,995)	(646,675)	(340,197)
K237	KY CO JUDGE/EX ASSOC	450,008	594,941	330,435	21,697	474	22,171	-	22,171	14,919	-	16,607	3,518	35,044	-	-	61,606	1,987	63,593	10,100	(16,333)	(14,622)	(7,693)
K256	JEFFERSONTOWN FIRE DIST	440,437	582,287	323,407	21,236	99,612	120,848	-	120,848	14,601	-	16,254	123,684	154,539	-	-	60,295	-	60,295	84,881	31,203	(14,311)	(7,529)
K314	KY LEGAL AID	4,454,732	5,889,453	3,271,052	214,788	(299,141)	(84,353)	-	(84,353)	147,683	-	164,401	-	312,084	-	-	609,849	271,060	880,909	(189,991)	(157,938)	(144,748)	(76,148)
K315	MT WASHINGTON FIRE P DIST	131,992	174,502	96,920	6,364	(1,803)	4,561	-	4,561	4,376	-	4,871	592	9,839	-	-	18,070	-	18,070	2,803	(4,489)	(4,289)	(2,256)
K319	CITY OF SILVER GROVE	293,977	388,658	215,864	14,174	24,964	39,138	-	39,138	9,746	-	10,849	7,046	27,641	-	-	40,245	34,427	74,672	(9,104)	(23,349)	(9,552)	(5,026)
K337	KY COUNCIL OF ADD'S	231,598	306,188	170,060	11,167	102,108	113,275	-	113,275	7,678	-	8,547	61,324	77,549	-	-	31,706	-	31,706	60,382	(3,054)	(7,525)	(3,959)
K356	ST MATTHEWS FIRE DIST.	150,355	198,780	110,404	7,249	9,134	16,383	-	16,383	4,985	-	5,549	2,612	13,146	-	-	20,583	2,939	23,522	3,407	(6,328)	(4,886)	(2,569)
K414	CITY OF SMITHS GROVE	35,168	46,495	25,824	1,696	15,258	16,954	-	16,954	1,166	-	1,298	24,717	27,181	-	-	4,814	-	4,814	15,868	8,243	(1,143)	(600)
K419	ALEXANDRIA FIRE DISTRICT	-	-	-	-	(46,209)	(46,209)	-	(46,209)	-	-	-	-	-	-	-	-	51,227	51,227	(42,698)	(8,529)	-	-
K459	CITY OF LAKESIDE PARK	161,039	212,905	118,249	7,765	(4,843)	2,922	-	2,922	5,339	-	5,943	9,002	20,284	-	-	22,046	6,194	28,240	2,156	(2,128)	(5,233)	(2,752)
K519	CITY OF MELBOURNE	70,559	93,284	51,811	3,402	(1,621)	1,781	-	1,781	2,339	-	2,604	-	4,943	-	-	9,659	1,489	11,148	173	(2,881)	(2,293)	(1,205)
K559	CITY OF TAYLOR MILL	916,488	1,211,658	672,965	44,189	(57,155)	(12,966)	-	(12,966)	30,383	-	33,823	4,347	68,553	-	-	125,466	35,832	161,298	(17,246)	(30,052)	(29,780)	(15,666)
K614	WARREN CO PUBLIC LIBRARY	2,614,466	3,456,499	1,919,769	126,058	242,963	369,021	-	369,021	86,675	-	96,487	-	183,162	-	-	357,918	355,656	713,574	(300,132)	(100,638)	(84,952)	(44,690)
K619	CAMPBELL CO CONS DISPATCH	3,327,402	4,399,047	2,443,268	160,433	98,416	258,849	-	258,849	110,310	-	122,797	119,913	353,020	-	-	455,518	129,039	584,557	2,714	(69,255)	(108,118)	(56,877)
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	1,894,075	2,504,093	1,390,795	91,324	(39,244)	52,080	-	52,080	62,792	-	69,901	7,407	140,100	-	-	259,297	86,833	346,130	(13,331)	(98,778)	(61,544)	(32,377)
K719	CENTRAL CAMPBELL CO FIRE	78,850	104,245	57,899	3,802	7,438	11,240	-	11,240	2,614	-	2,910	4,949	10,473	-	-	10,795	-	10,795	5,501	(1,913)	(2,562)	(1,348)
K759	LAKESIDE/CRESTVIEWHLS POL	182,185	240,860	133,776	8,784	24,788	33,572	-	33,572	6,040	-	6,723	34,486	47,249	-	-	24,941	-	24,941	24,745	6,598	(5,920)	(3,114)
K856	HIGHVIEW FIRE DISTRICT	-	-	-	-	(95,685)	(95,685)	-	(95,685)	-	-	-	-	-	-	-	-	69,712	69,712	(69,712)	-	-	-
K859	CITY OF FORT MITCHELL	1,498,210	1,980,734	1,100,116	72,237	69,072	141,309	-	141,309	49,669	-	55,291	38,701	143,661	-	-	205,104	14,306	219,410	35,579	(37,036)	(48,682)	(25,610)
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	3,234,139	4,275,748	2,374,787	155,936	65,036	220,972	-	220,972	107,218	-	119,355	47,376	273,949	-	-	442,751	-	442,751	89,575	(98,006)	(105,087)	(55,284)
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	81,966	108,365	60,187	3,952	(4,666)	(714)	-	(714)	2,717	-	3,025	-	5,742	-	-	11,221	37,074	48,295	(23,326)	(15,163)	(2,663)	(1,401)
L003	ANDERSON PUBLIC LIBRARY	872,528	1,153,540	640,686	42,070	75,369	117,439	-	117,439	28,926	-	32,201	1,112	62,239	-	-	119,448	31,898	151,346	(16,072)	(29,769)	(28,351)	(14,914)

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
L004	CITY OF BARLOW	73,786	97,551	54,180	3,558	(43,493)	(39,935)	-	(39,935)	2,446	-	2,723	298	5,467	-	-	10,101	588	10,689	876	(2,439)	(2,398)	(1,268)
L005	CITY OF GLASGOW	7,439,466	9,835,471	5,462,705	358,699	(356,115)	2,584	-	2,584	246,633	-	274,552	58,800	579,985	-	-	1,018,456	10,679	1,029,135	181,287	(261,538)	(241,731)	(127,169)
L006	BATH CO WATER DISTRICT	657,456	869,201	482,762	31,700	(40,112)	(8,412)	-	(8,412)	21,796	-	24,263	58,898	104,957	-	-	90,005	30,173	120,178	17,591	(211)	(21,363)	(11,218)
L007	BELL CO COURT CLERK	514,335	679,985	377,670	24,799	(15,346)	9,453	-	9,453	17,051	-	18,981	-	36,032	-	-	70,412	20,984	91,396	(8,030)	(21,829)	(16,712)	(8,798)
L008	BOONE CO BD OF ED	59,831,962	79,101,851	43,933,844	2,884,842	(1,832,990)	1,051,852	-	1,051,852	1,983,549	-	2,208,090	-	4,191,639	-	-	8,190,942	1,600,734	9,791,676	(322,535)	(2,310,630)	(1,944,127)	(1,022,744)
L009	CITY OF PARIS	6,048,374	7,996,355	4,441,244	291,627	(1,837,461)	(1,545,834)	-	(1,545,834)	200,516	-	223,214	-	423,730	-	-	828,017	2,432,325	3,260,342	(1,599,085)	(937,606)	(196,530)	(103,305)
L010	FIVCO AREA DEVELOPMT DIST	1,857,070	2,455,171	1,363,623	89,540	(221,977)	(132,437)	-	(132,437)	61,566	-	68,535	-	130,101	-	-	254,231	262,565	516,796	(194,862)	(99,747)	(60,342)	(31,749)
L011	DANVILLE BOYLE CO REC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	237,775	314,354	174,595	11,464	(18,627)	(7,163)	-	(7,163)	7,883	-	8,775	-	16,658	-	-	32,551	5,422	37,973	86	(9,610)	(7,726)	(4,063)
L013	BREATHITT CO PUBLIC LIB	473,046	625,398	347,351	22,808	39,492	62,300	-	62,300	15,682	-	17,458	62,113	95,253	-	-	64,760	1,210	65,970	45,339	7,402	(15,371)	(8,087)
L014	BRECKINRIDGE CO CLERK OFF	648,442	857,283	476,142	31,265	(14,754)	16,511	-	16,511	21,497	-	23,931	10,698	56,126	-	-	88,771	5,595	94,366	12,260	(18,346)	(21,070)	(11,080)
L015	CITY OF MT WASHINGTON	4,744,035	6,271,931	3,483,484	228,737	(33,519)	195,218	-	195,218	157,274	-	175,078	-	332,352	-	-	649,454	165,909	815,363	(77,100)	(170,669)	(154,148)	(81,094)
L016	BUTLER CO AMBULANCE SVC	1,265,499	1,673,074	929,240	61,017	978	61,995	-	61,995	41,954	-	46,703	-	88,657	-	-	173,246	82,140	255,386	(37,931)	(66,046)	(41,120)	(21,630)
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	9,427,137	12,463,305	6,922,226	454,536	(31,156)	423,380	-	423,380	312,528	-	347,907	202,471	862,906	-	-	1,290,567	70,001	1,360,568	218,547	(248,747)	(306,317)	(161,145)
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L021	CITY OF CARROLLTON	3,120,455	4,125,449	2,291,310	150,455	54,647	205,102	-	205,102	103,449	-	115,160	44,912	263,521	-	-	427,187	28,432	455,619	81,503	(118,868)	(101,393)	(53,343)
L022	NORTHEAST KY CAA	6,368,449	8,419,516	4,676,271	307,059	8,978	316,037	-	316,037	211,127	-	235,027	-	446,154	-	-	871,835	86,462	958,297	49,785	(246,138)	(206,931)	(108,853)
L023	CITY OF LIBERTY	1,816,004	2,400,878	1,333,468	87,560	20,169	107,729	-	107,729	60,204	-	67,019	-	127,223	-	-	248,609	53,465	302,074	(16,948)	(67,853)	(59,008)	(31,046)
L024	HOPKINSVILE CHRIST LIBRARY	589,958	779,964	433,198	28,445	(66,494)	(38,049)	-	(38,049)	19,558	-	21,772	-	41,330	-	-	80,765	77,889	158,654	(40,654)	(47,414)	(19,170)	(10,086)
L025	CITY OF WINCHESTER	6,031,959	7,974,652	4,429,190	290,835	347,429	638,264	-	638,264	199,971	-	222,609	330,828	753,408	-	-	825,770	-	825,770	324,842	(98,098)	(195,997)	(103,108)
L026	DANIEL BOONE COMM AGENCY	7,835,498	10,359,051	5,753,506	377,794	15,000	392,794	-	392,794	259,762	-	289,168	73,427	622,357	-	-	1,072,673	48,794	1,121,467	132,481	(243,054)	(254,600)	(133,937)
L027	CITY OF ALBANY	2,313,088	3,058,057	1,698,471	111,527	(75,729)	35,798	-	35,798	76,683	-	85,364	17,410	179,457	-	-	316,660	122,806	439,466	(18,263)	(127,047)	(75,159)	(39,549)
L028	CRITTENDEN/LIV CO WAT DIS	861,621	1,139,120	632,677	41,544	(68,255)	(26,711)	-	(26,711)	28,564	-	31,798	-	60,362	-	-	117,955	67,847	185,802	(33,152)	(49,563)	(27,997)	(14,729)
L029	CUMBERLAND CO SOIL & WAT	65,495	86,589	48,092	3,158	(2,168)	990	-	990	2,171	-	2,417	-	4,588	-	-	8,966	1,698	10,664	(518)	(2,310)	(2,128)	(1,113)
L031	EDMONSON CO AMBULANCE DIS	912,648	1,206,582	670,146	44,004	98,888	142,892	-	142,892	30,256	-	33,681	108,690	172,627	-	-	124,941	-	124,941	89,611	3,331	(29,655)	(15,826)
L032	SANDY HOOK WATER DISTRICT	387,351	512,104	284,427	18,676	(25,445)	(6,769)	-	(6,769)	12,841	-	14,295	3,797	30,933	-	-	53,028	52,537	105,565	(21,912)	(33,512)	(12,586)	(6,620)
L033	CITY OF IRVINE	1,114,754	1,473,779	818,550	53,749	(51,918)	1,831	-	1,831	36,956	-	41,140	-	78,096	-	-	152,609	58,131	210,740	(21,251)	(56,116)	(36,222)	(19,053)
L035	CITY OF FLEMINGSBURG	1,369,445	1,810,498	1,005,566	66,029	23,996	90,025	-	90,025	45,400	-	50,539	29,035	124,974	-	-	187,476	-	187,476	46,580	(41,175)	(44,498)	(23,403)
L036	FLOYD CO LIBRARY	810,315	1,071,291	595,004	39,070	(67,392)	(28,322)	-	(28,322)	26,864	-	29,905	-	56,769	-	-	110,931	72,907	183,838	(36,039)	(50,851)	(26,330)	(13,849)
L038	FULTON CO LIBRARY	215,405	284,780	158,169	10,386	(23,000)	(12,614)	-	(12,614)	7,141	-	7,949	-	15,090	-	-	29,489	24,303	53,792	(15,960)	(12,060)	(6,999)	(3,683)
L039	CITY OF WARSAW	514,335	679,985	377,670	24,799	(44,179)	(19,380)	-	(19,380)	17,051	-	18,981	-	36,032	-	-	70,412	66,744	137,156	(39,659)	(35,960)	(16,712)	(8,798)
L041	GRANT CO PUBLIC LIBRARY	738,699	976,610	542,417	35,617	23,067	58,684	-	58,684	24,489	-	27,262	50,822	102,573	-	-	101,127	12,930	114,057	31,258	(6,113)	(24,003)	(12,629)
L042	MAYFIELD CITY SCHOOLS	6,804,824	8,996,433	4,996,696	328,100	(424,826)	(96,726)	-	(96,726)	225,593	-	251,131	-	476,724	-	-	931,574	440,981	1,372,555	(235,554)	(322,848)	(221,110)	(116,319)
L043	LEITCHFIELD UTILITY COMM	2,983,232	3,944,032	2,190,549	143,839	1,728	145,567	-	145,567	98,900	-	110,096	86,498	295,494	-	-	408,402	19,030	427,432	86,125	(70,134)	(96,934)	(50,993)
L044	GREEN CO AMBULANCE SVC	697,299	921,875	512,017	33,621	28,268	61,889	-	61,889	23,117	-	25,734	12,860	61,711	-	-	95,460	73,618	169,078	(20,485)	(52,306)	(22,657)	(11,920)
L045	RACELAND BOARD OF EDUC	2,176,144	2,877,007	1,597,915	104,924	(100,253)	4,671	-	4,671	72,143	-	80,310	-	152,453	-	-	297,912	118,965	416,877	(68,703)	(87,813)	(70,710)	(37,198)
L046	HANCOCK CO PUBLIC LIBRARY	535,592	708,088	393,278	25,824	(17,976)	7,848	-	7,848	17,756	-	19,766	1,465	38,987	-	-	73,322	7,373	80,695	2,825	(17,974)	(17,403)	(9,153)
L047	WEST POINT INDEPENDENT SC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	412,837	545,798	303,141	19,905	(6,353)	13,552	-	13,552	13,686	-	15,236	3,928	32,850	-	-	56,517	17,594	74,111	231	(21,020)	(13,414)	(7,057)
L050	CITY OF MUNFORDVILLE	214,626	283,750	157,597	10,348	(139,766)	(129,418)	-	(129,418)	7,115	-	7,921	-	15,036	-	-	29,382	61,968	91,350	(49,359)	(16,312)	(6,974)	(3,669)
L051	HENDERSON CO WATER DIST	945,201	1,249,619	694,049	45,574	16,483	62,057	-	62,057	31,335	-	34,883	11,089	77,307	-	-	129,397	7,765	137,162	22,696	(35,682)	(30,713)	(16,153)
L052	CITY OF EMINENCE	627,352	829,401	460,656	30,248	(72,861)	(42,613)	-	(42,613)	20,798	-	23,152	12,159	56,109	-	-	85,884	20,499	106,383	(2,109)	(17,057)	(20,385)	(10,724)
L054	DAWSON SPRINGS PUBLIC SCH	2,047,713	2,707,213	1,503,610	98,732	183,870	282,602	-	282,602	67,886	-	75,571	228,640	372,097	-	-	280,330	-	280,330	206,779	(13,473)	(66,537)	(35,002)
L057	CITY OF NICHOLASVILLE	14,304,388	18,911,356	10,503,529	689,697	410,308	1,100,005	-	1,100,005	474,219	-	527,901	598,447	1,600,567	-	-	1,958,258	-	1,958,258	670,137	(318,520)	(464,794)	(244,514)
L058	PAINTSVILLE BD OF ED	1,769,261	2,339,081	1,299,146	85,306	(34,214)	51,092	-	51,092	58,655	-	65,294	20,900	144,849	-	-	242,210	72,930	315,140	6,580	(89,138)	(57,489)	(30,245)
L060	KNOTT CO SOIL CONV DIST	69,390	91,739	50,952	3,346	503	3,849	-	3,849	2,300	-	2,561	212	5,073	-	-	9,499	476	9,975	1,122	(2,583)	(2,255)	(1,186)
L061	CITY OF BARBOURVILLE	1,581,345	2,090,644	1,161,161	76,246	38	76,284	-	76,284	52,425	-	58,359	6,771	117,555	-	-	216,485	8,577	225,062	28,913	(58,007)	(51,383)	(27,036)
L062	CITY OF HODGENVILLE	2,584,139	3,416,405	1,897,501	124,596	143,361	267,957	-	267,957	85,669	-	95,367	104,844	285,880	-	-	353,766	-	353,766	120,697	(60,444)	(83,967)	(44,172)
L063	LAUREL CO PUBLIC LIB DIST	1,872,039	2,474,961	1,374,614	90,262	53,626	143,888	-	143,888	62,062	-	69,087	23,112	154,261	-	-	256,280	15,647	271,927	45,935	(70,772)	(60,828)	(32,000)
L064	LOUISA WATER & SEWER COMM	1,033,344	1,366,150	758,771	49,823	(1,617)	48,206	-	48,206	34,257	-	38,135	12,550	84,942	-	-	141,464	19,984	161,448	5,692	(30,957)	(33,577)	(17,664)
L065	LEE CO PUBLIC LIBRARY	223,585	295,595	164,176	10,780	(1,525)	9,255	-	9,255	7,412	-	8,251	110	15,773	-	-	30,609	7,613	38,222	(3,666)	(7,695)	(7,265)	(3,823)
L066	CITY OF HYDEN	162,463	241,228	133,980	8,798	(37,939)	(29,141)	-	(29,141)	6,049	-	6,734	-	12,783	-	-	24,979	25,649	50,628	(19,001)	(9,795)	(5,929)	(3,119)
L067	LETCHER COUNTY CONS DIST	98,994	130,877	72,690	4,773	9,560	14,333	-	14,333	3,282	-	3,653	280	7,215	-	-	13,552	1,240	14,792	651	(3,319)	(3,217)	(1,692)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
L068	HOUSING AUTH OF VANCEBURG	143,622	189,878	105,460	6,925	(13,579)	(6,654)	-	(6,654)	4,761	-	5,300	-	10,061	-	-	19,662	12,488	32,150	(6,715)	(8,251)	(4,667)	(2,453)
L069	STANFORD WATER COMMISSION	1,339,563	1,770,992	983,624	64,588	83,504	148,092	-	148,092	44,409	-	49,436	121,938	215,783	-	-	183,385	16,604	199,989	81,908	311	(43,527)	(22,899)
L070	KY WESTERN WATERLAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	3,415,934	4,516,093	2,508,277	164,702	159,237	323,939	-	323,939	113,245	-	126,065	277,201	516,511	-	-	467,638	7,481	475,119	222,899	(12,123)	(110,994)	(58,393)
L072	CITY OF EDDYVILLE	960,615	1,269,997	705,367	46,317	99,539	145,856	-	145,856	31,846	-	35,451	137,413	204,710	-	-	131,507	16,636	148,143	84,853	19,347	(31,213)	(16,426)
L073	CITY OF PADUCAH	17,764,894	23,486,377	13,044,535	856,547	(5,929)	850,618	-	850,618	588,942	-	655,611	23,249	1,267,802	-	-	2,431,998	131,444	2,563,442	250,343	(665,079)	(577,237)	(303,668)
L074	HOUSING AUTH MCREARY CO	336,602	445,010	247,163	16,230	2,919	19,149	-	19,149	11,159	-	12,422	31,981	55,562	-	-	46,081	1,050	47,131	24,531	592	(10,937)	(5,755)
L075	CITY OF LIVERMORE	339,829	449,277	249,532	16,385	(63,343)	(46,958)	-	(46,958)	11,266	-	12,541	-	23,807	-	-	46,522	88,328	134,850	(52,412)	(41,779)	(11,042)	(5,809)
L076	BEREA BD OF ED	2,697,601	3,566,409	1,980,814	130,067	(72,978)	57,089	-	57,089	89,431	-	99,555	-	188,986	-	-	369,299	125,006	494,305	(35,906)	(135,648)	(87,653)	(46,112)
L077	CITY OF SALYERSVILLE	1,072,408	1,417,794	787,455	51,707	(249,825)	(198,118)	-	(198,118)	35,552	-	39,577	-	75,129	-	-	146,812	201,411	348,223	(136,516)	(83,400)	(34,846)	(18,330)
L078	MARION FREE PUBLIC LIBRAR	459,524	607,521	337,422	22,156	(13,052)	9,104	-	9,104	15,234	-	16,959	-	32,193	-	-	62,908	11,199	74,107	(1,707)	(17,421)	(14,931)	(7,853)
L079	MARSHALL CO SOIL & WATER	74,232	98,139	54,507	3,579	1,045	4,624	-	4,624	2,461	-	2,740	44	5,245	-	-	10,162	16	10,178	1,322	(2,575)	(2,412)	(1,263)
L080	MARTIN CO CONSERV DIST	25,263	33,400	18,550	1,218	(9,327)	(8,109)	-	(8,109)	838	-	932	-	1,770	-	-	3,459	5,308	8,767	(3,240)	(2,503)	(821)	(430)
L082	MEADE CO BD OF ED	12,960,317	17,134,405	9,516,595	624,891	(11,932)	612,959	-	612,959	429,660	-	478,299	-	907,959	-	-	1,774,256	403,162	2,177,418	(80,178)	(546,621)	(421,121)	(221,539)
L083	MENIFEE CO PUBLIC LIBRARY	143,845	190,172	105,623	6,936	25,140	32,076	-	32,076	4,769	-	5,309	12,079	22,157	-	-	19,692	-	19,692	13,712	(4,115)	(4,674)	(2,458)
L084	BURGIN INDEPENDENT SCH	838,695	1,108,811	615,843	40,438	(99,689)	(59,251)	-	(59,251)	27,804	-	30,952	-	58,756	-	-	114,817	91,437	206,254	(62,280)	(43,629)	(27,252)	(14,337)
L085	METCALFE CO PUBLIC LIB	273,889	362,100	201,113	13,206	(8,062)	5,144	-	5,144	9,080	-	10,108	-	19,188	-	-	37,495	11,943	49,438	(3,914)	(12,755)	(8,900)	(4,686)
L086	CITY OF TOMPKINSVILLE	1,864,193	2,464,588	1,368,853	89,883	116,069	205,952	-	205,952	61,802	-	68,798	47,600	178,200	-	-	255,206	-	255,206	78,042	(62,609)	(60,573)	(31,866)
L087	MONTGOMERY CO SAN DIST #2	197,932	261,680	145,339	9,543	(57)	9,486	-	9,486	6,562	-	7,305	5,583	19,450	-	-	27,097	1,153	28,250	5,727	(4,713)	(6,431)	(3,383)
L088	MORGAN COUNTY LIBRARY	272,609	360,408	200,173	13,144	(3,540)	9,604	-	9,604	9,038	-	10,061	-	19,099	-	-	37,320	8,486	45,806	(2,673)	(10,517)	(8,858)	(4,659)
L090	CITY OF NEW HAVEN	187,360	247,702	137,576	9,034	(3,225)	5,809	-	5,809	6,211	-	6,914	3,098	16,223	-	-	25,649	4,554	30,203	609	(5,298)	(6,088)	(3,203)
L091	NICHOLAS COUNTY LIBRARY	154,918	204,812	113,754	7,469	47,871	55,340	-	55,340	5,136	-	5,717	64,261	75,114	-	-	21,208	-	21,208	45,943	15,645	(5,034)	(2,648)
L092	OHIO CO WATER DIST	2,343,582	3,098,372	1,720,862	112,998	191,730	304,728	-	304,728	77,694	-	86,490	211,380	375,564	-	-	320,834	5,341	326,175	165,803	(204)	(76,150)	(40,060)
L093	LAGRANGE UTILITY COMM	1,412,905	1,867,954	1,037,478	68,124	81,414	149,538	-	149,538	46,841	-	52,143	370	99,354	-	-	193,425	31,309	224,734	(6,566)	(48,753)	(45,910)	(24,151)
L096	PENDLETON COUNTY WATER	648,163	856,915	475,938	31,252	10,302	41,554	-	41,554	21,488	-	23,920	36,209	81,617	-	-	88,733	-	88,733	37,055	(12,029)	(21,061)	(11,080)
L099	POWELLS VALLEY WATER DIST	467,537	618,115	343,306	22,543	(38,134)	(15,591)	-	(15,591)	15,500	-	17,254	13,745	46,499	-	-	64,005	14,853	78,858	1,744	(10,920)	(15,192)	(7,991)
L100	SCIENCE HILL BD OF ED	1,145,359	1,514,242	841,023	55,224	(33,455)	21,769	-	21,769	37,971	-	42,269	24,761	105,001	-	-	156,799	106,752	263,551	(21,262)	(80,492)	(37,216)	(19,580)
L102	CITY OF MOUNT VERNON	2,438,347	3,223,658	1,790,447	117,567	36,758	154,325	-	154,325	80,836	-	89,987	3,089	173,912	-	-	333,808	127,138	460,946	(33,084)	(133,040)	(79,229)	(41,681)
L103	MOREHEAD UTIUTY PLANT BD	5,164,940	6,828,396	3,792,549	249,031	255,468	504,499	-	504,499	171,228	-	190,611	-	361,839	-	-	707,076	251,361	958,437	(156,601)	(183,883)	(167,825)	(88,289)
L104	LAKE CUMBERLAND ADD	4,543,542	6,006,867	3,336,265	219,070	(336,039)	(116,969)	-	(116,969)	150,627	-	167,679	-	318,306	-	-	622,007	274,166	896,173	(116,739)	(235,827)	(147,634)	(77,666)
L105	GEORGETOWN/SCOTT CO PARKS	1,654,964	2,187,973	1,215,219	79,795	(42,484)	37,311	-	37,311	54,865	-	61,076	-	115,941	-	-	226,563	66,116	292,679	(16,650)	(78,023)	(53,775)	(28,290)
L106	TRIPLE S PLANNING & ZONIN	338,995	448,174	248,920	16,345	(5,884)	10,461	-	10,461	11,238	-	12,511	-	23,749	-	-	46,408	6,931	53,339	664	(13,444)	(11,015)	(5,795)
L107	CITY OF FRANKLIN	4,629,794	6,120,896	3,399,598	223,229	23,089	246,318	-	246,318	153,487	-	170,862	-	324,349	-	-	633,815	115,827	749,642	(19,297)	(176,420)	(150,436)	(79,140)
L108	SPENCER CO FIRE DIST	258,531	341,795	189,836	12,465	69,415	81,880	-	81,880	8,571	-	9,541	46,719	64,831	-	-	35,393	-	35,393	39,512	2,746	(8,400)	(4,420)
L109	CAMPBELLSVILLE CITY SCHOO	3,469,744	4,587,233	2,547,788	167,296	(29,322)	137,974	-	137,974	115,029	-	128,050	153,284	396,363	-	-	475,005	61,389	536,394	93,433	(61,410)	(112,743)	(59,311)
L110	CITY OF ELKTON	1,453,971	1,922,247	1,067,633	70,104	36,126	106,230	-	106,230	48,202	-	53,659	-	101,861	-	-	199,047	6,213	205,260	20,531	(51,833)	(47,244)	(24,853)
L111	HOUSING AUTH OF CADIZ	253,578	335,247	186,199	12,226	1,564	13,790	-	13,790	8,407	-	9,358	14,241	32,006	-	-	34,715	3,828	38,543	9,363	(3,325)	(8,240)	(4,335)
L112	CITY OF BEDFORD	222,750	294,491	163,563	10,740	(10,673)	67	-	67	7,385	-	8,221	3,532	19,138	-	-	30,494	13,621	44,115	(1,011)	(12,922)	(7,238)	(3,806)
L113	UNION CO PLANNING COMM	117,580	155,448	86,337	5,669	(4,007)	1,662	-	1,662	3,898	-	4,339	-	8,237	-	-	16,097	4,720	20,817	(1,615)	(5,134)	(3,821)	(2,010)
L114	WARREN COUNTY BD OF ED	43,223,946	57,144,944	31,738,790	2,084,074	533,673	2,617,747	-	2,617,747	1,432,960	-	1,595,174	1,948,398	4,976,532	-	-	5,917,320	-	5,917,320	1,960,408	(757,862)	(1,404,480)	(738,854)
L115	WASHINGTON CO SCHOOLS	4,986,206	6,592,097	3,661,307	240,414	(111,223)	129,191	-	129,191	165,303	-	184,015	43,318	392,636	-	-	682,607	220,272	902,879	(107,020)	(155,974)	(162,017)	(85,232)
L118	CORBIN BD OF ED	6,471,839	8,556,204	4,752,189	312,044	158,710	470,754	-	470,754	214,554	-	238,842	57,672	511,068	-	-	885,989	163,847	1,049,836	68,821	(286,672)	(210,290)	(110,628)
L119	CITY OF CAMPTON	786,388	1,039,657	577,434	37,916	35,157	73,073	-	73,073	26,070	-	29,022	29,248	84,340	-	-	107,656	11,900	119,556	19,798	(16,020)	(25,552)	(13,442)
L120	FALLING SPRINGS ARTS	1,022,382	1,351,657	750,722	49,295	(31,078)	18,217	-	18,217	33,894	-	37,731	2,387	74,012	-	-	139,963	11,317	151,280	13,140	(39,712)	(33,220)	(17,476)
L141	CORINTH WATER DISTRICT	195,874	258,958	143,827	9,444	4,064	13,508	-	13,508	6,494	-	7,229	9,082	22,805	-	-	26,815	950	27,765	8,055	(3,302)	(6,365)	(3,348)
L156	CITY OF LYNDON	366,094	484,001	268,818	17,652	(33,212)	(15,560)	-	(15,560)	12,137	-	13,511	-	25,648	-	-	50,118	78,466	128,584	(44,443)	(40,340)	(11,896)	(6,257)
L159	ELSMERE FIRE PROTECTION	114,964	151,991	84,417	5,543	(2,106)	3,437	-	3,437	3,811	-	4,243	4,922	12,976	-	-	15,739	-	15,739	6,793	(3,855)	(3,736)	(1,966)
L256	CITY OF HURSTBOURNE	281,290	371,884	206,548	13,563	(7,867)	5,696	-	5,696	9,325	-	10,381	-	19,706	-	-	38,508	6,210	44,718	(779)	(10,284)	(9,140)	(4,809)
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	925,669	1,223,797	679,707	44,632	284,880	329,512	-	329,512	30,688	-	34,162	139,207	204,057	-	-	126,723	-	126,723	144,528	(21,294)	(30,078)	(15,822)
L756	PLEASURE RIDGE PARK FIRE	847,320	1,120,214	622,176	40,854	136,229	177,083	-	177,083	28,090	-	31,270	134,090	193,450	-	-	115,997	-	115,997	98,938	20,531	(27,532)	(14,484)
L959	NORTHERN KY CONV CTR CORP	2,805,554	3,709,130	2,060,083	135,272	95,645	230,917	-	230,917	93,010	-	103,539	42,989	239,538	-	-	384,078	-	384,078	81,680	(87,103)	(91,161)	(47,957)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
M001	COLUMBIA/ADAIR UTILITIES	1,964,689	2,597,451	1,442,646	94,729	15,542	110,271	-	110,271	65,133	-	72,507	71,949	209,588	-	-	268,964	48,927	317,891	29,574	(40,454)	(63,839)	(33,583)
M003	LAWBG-ANDERSON PLAN COMM	35,558	47,010	26,110	1,714	(661)	1,053	-	1,053	1,179	-	1,312	-	2,491	-	-	4,868	1,822	6,690	(602)	(1,834)	(1,155)	(609)
M005	GLASGOW WATER COMPANY	4,869,906	6,438,341	3,575,909	234,806	(164,445)	70,361	-	70,361	161,447	-	170,723	-	341,170	-	-	666,686	127,001	793,687	(13,716)	(197,316)	(158,238)	(83,340)
M006	GATEWAY AREA DEV DISTRICT	3,023,352	3,997,074	2,220,009	145,773	548,749	694,522	-	694,522	100,230	-	111,576	429,917	641,723	-	-	413,894	-	413,894	378,112	(364)	(98,238)	(51,686)
M007	MIDDLESBORO CITY SCHOOL	3,281,939	4,338,942	2,409,886	158,241	73,307	231,548	-	231,548	108,803	-	121,119	87,204	317,126	-	-	449,295	105,005	554,300	79,329	(153,762)	(106,640)	(56,106)
M008	WALTON/VERONA BD OF ED	5,011,970	6,626,159	3,680,225	241,656	23,509	265,165	-	265,165	166,157	-	184,966	113,490	464,613	-	-	686,134	60,713	746,847	96,302	(130,011)	(162,854)	(85,679)
M009	PARIS BOURBON CO LIBRARY	788,947	1,043,041	579,314	38,040	16,536	54,576	-	54,576	26,155	-	29,116	25,236	80,507	-	-	108,006	-	108,006	29,610	(17,986)	(25,635)	(13,487)
M010	BOYD CO BD OF ED	10,663,143	14,097,388	7,829,810	514,131	(1,341,140)	(827,009)	-	(827,009)	353,504	-	393,522	-	747,026	-	-	1,459,775	2,254,124	3,713,899	(1,235,956)	(1,202,166)	(346,479)	(182,270)
M011	BOYLE COUNTY BD OF EDUC	6,463,993	8,545,831	4,746,428	311,666	187,359	499,025	-	499,025	214,294	-	238,553	314,411	767,258	-	-	884,915	-	884,915	312,372	(109,500)	(210,035)	(110,494)
M012	EAST PENDLETON WATER DIST	599,195	792,176	439,981	28,891	(25,712)	3,179	-	3,179	19,865	-	22,113	-	41,978	-	-	82,029	49,211	131,240	(22,230)	(37,321)	(19,470)	(10,340)
M013	BREATHITT CO SOIL CONSERV	55,646	73,568	40,860	2,683	1,610	4,293	-	4,293	1,845	-	2,054	4,657	8,556	-	-	7,618	831	8,449	3,008	(144)	(1,808)	(952)
M014	CITY OF HARDINSBURG	557,461	737,000	409,336	26,878	60,597	87,475	-	87,475	18,481	-	20,573	23,911	62,965	-	-	76,316	24,089	100,405	18,714	(28,511)	(18,114)	(9,528)
M015	BULLITT CO FISCAL COURT	14,597,363	19,298,690	10,718,657	703,823	334,451	1,038,274	-	1,038,274	483,932	-	538,714	372,566	1,395,212	-	-	1,998,366	-	1,998,366	575,481	(454,801)	(474,314)	(249,523)
M017	CITY OF FREDONIA	73,508	97,183	53,976	3,544	7,671	11,215	-	11,215	2,437	-	2,713	7,212	12,362	-	-	10,063	-	10,063	6,060	(116)	(2,389)	(1,255)
M018	CALLOWAY CO PUBLIC LIBRAR	692,346	915,328	508,381	33,382	9,102	42,484	-	42,484	22,953	-	25,551	6,706	55,210	-	-	94,782	2,393	97,175	17,242	(24,875)	(22,496)	(11,836)
M019	CAMPBELL CO COURTHOUSE	172,168	227,618	126,421	8,301	5,004	13,305	-	13,305	5,708	-	6,354	3,215	15,277	-	-	23,570	-	23,570	5,275	(5,030)	(5,594)	(2,946)
M020	CITY OF BARDWELL	931,957	1,232,110	684,324	44,935	(9,711)	35,224	-	35,224	30,896	-	34,394	30,911	96,201	-	-	127,584	1,059	128,643	34,192	(20,421)	(30,282)	(15,936)
M021	CARROLL CO WATER DISTRICT	1,115,978	1,475,398	819,449	53,808	19,969	73,777	-	73,777	36,997	-	41,185	12,792	90,974	-	-	152,776	19,611	172,387	7,648	(33,724)	(36,262)	(19,075)
M022	CITY OF OLIVE HILL	1,499,601	1,982,573	1,101,138	72,304	(126,453)	(54,149)	-	(54,149)	49,715	-	55,343	85,350	190,408	-	-	205,294	52,952	258,246	25,752	(19,230)	(48,727)	(25,633)
M023	E CASEY CO WATER DISTRICT	967,254	749,948	416,527	27,351	20,795	48,146	-	48,146	18,806	-	20,934	19,072	58,812	-	-	77,657	2,100	79,757	27,618	(20,434)	(18,432)	(9,697)
M024	CHRISTIAN CO BD OF ED	27,590,122	36,475,985	20,259,074	1,330,278	473,027	1,803,305	-	1,803,305	914,667	-	1,018,209	195,438	2,128,314	-	-	3,777,063	214,991	3,992,054	541,431	(1,037,067)	(896,489)	(471,616)
M025	WINCHESTER MUNICIPAL UTIL	6,829,921	9,029,612	5,015,123	329,310	55,920	385,230	-	385,230	226,425	-	252,057	487,668	966,150	-	-	935,010	115,323	1,050,333	304,209	(49,719)	(221,925)	(116,749)
M026	CLAY COUNTY 911 BOARD	447,282	591,336	328,433	21,566	(59,142)	(37,576)	-	(37,576)	14,828	-	16,507	-	31,335	-	-	61,232	44,597	105,829	(32,160)	(20,156)	(14,534)	(7,645)
M027	HOUSING AUTH OF ALBANY	218,521	288,900	160,457	10,536	(50,132)	(39,596)	-	(39,596)	7,244	-	8,065	-	15,309	-	-	29,915	46,506	76,421	(31,633)	(18,644)	(7,100)	(3,733)
M029	CUMBERLAND CO FISCAL CT	2,047,880	2,707,434	1,503,732	98,740	(101,140)	(2,400)	-	(2,400)	67,891	-	75,577	15,256	158,724	-	-	280,353	66,231	346,584	(21,281)	(65,030)	(66,542)	(35,006)
M030	DAVIESS CO BD OF EDUC	34,863,652	46,092,077	25,599,933	1,680,976	(621,317)	1,059,659	-	1,059,659	1,155,799	-	1,286,638	915,522	3,357,959	-	-	4,772,803	1,010,540	5,783,343	159,500	(856,109)	(1,132,829)	(595,946)
M031	EDMONSON CO CONSERV DIST	55,145	72,905	40,492	2,659	(196)	2,463	-	2,463	1,828	-	2,035	384	4,247	-	-	7,549	464	8,013	730	(1,761)	(1,792)	(943)
M033	IRVINE MUNICIPAL UTILITY	1,387,029	1,833,746	1,018,478	66,877	(53,320)	13,557	-	13,557	45,983	-	51,188	30,797	127,968	-	-	189,883	27,124	217,007	15,953	(36,214)	(45,069)	(23,709)
M034	FAYETTE CO BD EDUCATION	151,585,801	200,406,556	111,307,514	7,308,820	4,569,502	11,878,322	-	11,878,322	5,025,371	-	5,594,252	1,150,263	11,769,886	-	-	20,751,961	-	20,751,961	3,459,283	(4,924,711)	(4,925,494)	(2,591,152)
M035	FLEMING COUNTY LIBRARY	381,453	504,306	280,096	18,392	30,174	48,566	-	48,566	12,646	-	14,077	63,818	90,541	-	-	52,221	-	52,221	52,966	4,269	(12,395)	(6,520)
M037	FRANKLIN CO BD OF ED	21,891,371	28,941,855	16,074,554	1,055,508	(184,065)	871,443	-	871,443	725,742	-	807,898	62,420	1,596,060	-	-	2,996,909	161,502	3,158,411	256,856	(733,685)	(711,319)	(374,203)
M038	HICKMAN/FULTON RIV PRT AU	799,798	1,057,387	587,282	38,563	68,099	106,662	-	106,662	26,515	-	29,516	36,359	92,390	-	-	109,492	10,071	119,563	26,250	(13,763)	(25,988)	(13,672)
M039	GALLATIN CO WATER DIS	482,672	638,125	354,420	23,272	(39,379)	(16,107)	-	(16,107)	16,002	-	17,813	-	33,815	-	-	66,077	15,003	81,080	(6,230)	(17,101)	(15,684)	(8,250)
M040	GARRARD CO PUBLIC LIBRARY	464,254	613,774	340,896	22,384	44,047	66,431	-	66,431	15,391	-	17,133	26,471	58,995	-	-	63,556	-	63,556	33,076	(14,616)	(15,085)	(7,936)
M041	GRANT CO BD OF ED	11,591,373	15,324,569	8,511,397	558,887	566,376	1,125,263	-	1,125,263	384,277	-	427,778	385,426	1,197,481	-	-	1,586,849	430,614	2,017,463	320,731	(565,935)	(376,640)	(198,139)
M042	CITY OF MAYFIELD	2,003,029	2,648,139	1,470,799	96,578	(28,613)	67,965	-	67,965	66,404	-	73,922	6,338	146,664	-	-	274,213	71,138	345,351	(32,471)	(66,891)	(65,085)	(34,239)
M043	CITY OF CANEYVILLE	171,111	226,220	125,645	8,250	15,277	23,527	-	23,527	5,673	-	6,315	15,553	27,541	-	-	23,425	4,753	28,178	15,588	(7,740)	(5,560)	(2,925)
M044	GREEN/TAYLOR WATER DIST	918,102	1,213,792	674,150	44,267	(3,957)	40,310	-	40,310	30,437	-	33,882	63,463	127,782	-	-	125,687	-	125,687	63,705	(16,085)	(29,832)	(15,694)
M045	CITY OF FLATWOODS	2,565,888	3,392,275	1,884,098	123,716	11,695	135,411	-	135,411	85,064	-	94,694	53,439	233,197	-	-	351,268	894	352,162	97,408	(89,137)	(83,374)	(43,861)
M046	CITY OF LEWISPORT	1,328,713	1,756,647	975,657	64,065	(44,425)	19,640	-	19,640	44,049	-	49,036	-	93,085	-	-	181,900	9,931	191,831	15,896	(48,755)	(43,174)	(22,713)
M047	HARDIN CO PUBLIC LIBRARY	487,180	644,084	357,730	23,490	(70,832)	(47,342)	-	(47,342)	16,151	-	17,979	-	34,130	-	-	66,694	117,645	184,339	(69,205)	(56,945)	(15,830)	(8,328)
M048	CITY OF BENHAM	442,107	584,494	324,633	21,316	75,440	96,756	-	96,756	14,657	-	16,316	53,367	84,340	-	-	60,524	-	60,524	57,121	(11,383)	(14,365)	(7,557)
M049	HARRISON CO CONSERVA DIST	126,261	166,925	92,711	6,088	(7,398)	(1,310)	-	(1,310)	4,186	-	4,660	-	8,846	-	-	17,285	4,049	21,334	(1,761)	(4,466)	(4,103)	(2,158)
M050	HART CO CONSERVATION DIST	87,809	116,090	64,477	4,234	(2,184)	2,050	-	2,050	2,911	-	3,241	-	6,152	-	-	12,021	2,254	14,275	(411)	(3,358)	(2,853)	(1,501)
M051	HENDERSON CO BD OF ED	20,450,643	27,037,117	15,016,646	986,043	(543,930)	442,113	-	442,113	677,979	-	754,728	248,566	1,681,273	-	-	2,799,675	237,473	3,037,148	270,793	(612,586)	(664,505)	(349,577)
M052	HENRY CO LIBRARY	427,527	565,220	313,928	20,614	43,176	63,790	-	63,790	14,173	-	15,778	14,026	43,977	-	-	58,528	-	58,528	20,277	(13,628)	(13,892)	(7,308)
M054	CITY OF DAWSON SPRINGS	1,193,382	1,577,730	876,285	57,540	24,224	81,764	-	81,764	39,563	-	44,042	84,531	168,136	-	-	163,373	31,038	194,411	41,848	(8,947)	(38,777)	(20,399)
M056	JEFF CO MED CTR STM & CHL	2,560,601	3,385,286	1,880,217	123,461	66,002	189,463	-	189,463	84,889	-	94,499	126,480	305,868	-	-	350,544	27,316	377,860	95,186	(40,206)	(83,202)	(43,770)
M057	NICH-VLE/JESS CO PK & REC	810,148	1,071,070	594,882	39,062	35,435	74,497	-	74,497	26,858	-	29,898	26,934	83,690	-	-	110,909	77,371	188,280	(6,769)	(57,647)	(26,324)	(13,850)
M058	CITY OF PAINTSVILLE	5,974,365	7,898,510	4,386,900	288,058	117,619	405,677	-	405,677	198,062	-	220,483	48,067	466,612	-	-	817,885	20,499	838,384	139,071	(214,594)	(194,126)	(102,123)
M059	KENTON COUNTY FISCAL CT	24,005,358	31,736,687	17,626,827	1,157,436	1,491,086	2,648,522	-	2,648,522	795,825	-	885,914	760,965	2,442,704	-	-	3,286,312	-	3,286,312	1,074,221	(727,482)	(780,009)	(410,339)
M060	CITY OF HINDMAN	93,875	124,109	68,931	4,526	(14,559)	(10,033)	-	(10,033)	3,112	-	3,464	3,904	10,480	-	-	12,851	14,181	27,032	(10,142)	(1,755)	(3,050)	(1,605)
M061	KNOX CO E M S	2,567,780	3,394,776	1,885,488	123,807	(162,747)	(38,940)	-	(38,940)	85,127	-	94,764	-	179,891	-	-	351,527	126,304	477,831	(44,573)	(126,040)	(83,435)	(43,892)
M062	LARUE CO WATER DIST #1	339,496	448,836	249,287	16,369	(56,672)	(40,303)	-	(40,303)	11,255	-	12,529	1,369	25,153	-	-	46,477	23,729	70,206	(16,994)	(11,225)	(11,031)	(5,803)

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
M064	HOUSING AUTH/ LAWRENCE CO	292,586	386,818	214,842	14,107	(22,645)	(8,538)	-	(8,538)	9,700	-	10,798	-	20,498	-	-	40,055	26,027	66,082	(13,227)	(17,848)	(9,507)	(5,002)
M065	LEE CO SOIL CONSERV DIST	-	-	-	-	(33,323)	(33,323)	-	(33,323)	-	-	-	-	-	-	-	-	15,358	15,358	(15,358)	-	-	-
M067	JENKINS BD OF ED	1,453,582	1,921,732	1,067,347	70,086	162,200	232,286	-	232,286	48,189	-	53,644	119,071	220,904	-	-	198,994	-	198,994	111,795	(17,807)	(47,231)	(24,847)
M068	CITY OF VANCEBURG	677,934	896,274	497,798	32,687	(70,120)	(37,433)	-	(37,433)	22,475	-	25,019	15,220	62,714	-	-	92,809	24,476	117,285	(3,318)	(17,636)	(22,028)	(11,588)
M069	CITY OF STANFORD	351,626	464,874	258,195	16,954	(8,832)	8,122	-	8,122	11,657	-	12,977	3,877	28,511	-	-	48,137	-	48,137	9,118	(11,309)	(11,425)	(6,031)
M070	LEDBETTER WATER DISTRICT	443,720	586,628	325,818	21,394	(37,181)	(15,787)	-	(15,787)	14,710	-	16,375	-	31,085	-	-	60,745	51,447	112,192	(32,106)	(26,997)	(14,418)	(7,585)
M073	W MCCRACKEN CO WATER DIST	-	-	-	-	(48,388)	(48,388)	-	(48,388)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M075	CITY OF SACRAMENTO	310,560	410,581	228,040	14,974	(37,551)	(22,577)	-	(22,577)	10,296	-	11,461	-	21,757	-	-	42,515	24,285	66,800	(14,342)	(15,302)	(10,091)	(5,308)
M076	CITY OF RICHMOND	12,946,127	17,115,645	9,506,176	624,207	717,875	1,342,082	-	1,342,082	429,190	-	477,775	420,855	1,327,820	-	-	1,772,313	95,726	1,868,039	388,683	(286,947)	(420,660)	(221,295)
M077	MAGOFFIN CO COURT CLERK	284,907	376,666	209,204	13,737	(84,351)	(70,614)	-	(70,614)	9,445	-	10,514	-	19,959	-	-	39,004	59,419	98,423	(49,838)	(14,498)	(9,258)	(4,879)
M078	LEBANON WATER WORKS	2,179,649	2,881,642	1,600,489	105,093	269,968	375,061	-	375,061	72,260	-	80,440	190,459	343,159	-	-	298,392	-	298,392	170,177	(17,329)	(70,824)	(37,257)
M079	MARSHALL CO REF DISP DIST	1,042,971	1,378,877	765,840	50,288	(135,313)	(85,025)	-	(85,025)	34,577	-	38,491	-	73,068	-	-	142,782	97,883	240,665	(54,939)	(60,941)	(33,889)	(17,828)
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	6,659,199	8,803,906	4,889,765	321,078	(227,097)	93,981	-	93,981	220,766	-	245,757	280,622	747,145	-	-	911,638	121,257	1,032,895	167,507	(123,050)	(216,378)	(113,829)
M082	CITY OF BRANDENBURG	976,251	1,290,670	716,849	47,071	(36,315)	10,756	-	10,756	32,365	-	36,028	10,985	79,378	-	-	133,648	-	133,648	25,081	(30,942)	(31,721)	(16,688)
M084	MERCER CO BOARD OF ED	7,655,594	10,121,207	5,621,405	369,120	90,948	460,068	-	460,068	253,798	-	282,529	-	536,327	-	-	1,048,044	127,522	1,175,566	15,096	(274,720)	(248,754)	(130,862)
M085	CITY OF EDMONTON	1,584,238	2,094,469	1,163,286	76,385	(36,440)	39,945	-	39,945	52,521	-	58,466	-	110,987	-	-	216,881	47,086	263,967	(6,538)	(67,885)	(51,477)	(27,080)
M087	MT STERL/MONTGOMERY LIB	815,491	1,078,133	598,804	39,319	41,070	80,389	-	80,389	27,035	-	30,096	25,495	82,626	-	-	111,640	3,896	115,536	25,991	(18,464)	(26,498)	(13,939)
M088	MORGAN CO CONSERVAT DIST	72,228	95,491	53,036	3,483	1,853	5,336	-	5,336	2,395	-	2,666	1,090	6,151	-	-	9,888	1,104	10,992	821	(2,083)	(2,347)	(1,233)
M090	BARDSTOWN BD OF ED	10,449,129	13,814,447	7,672,662	503,812	(31,661)	472,151	-	472,151	346,409	-	385,624	-	732,033	-	-	1,430,477	107,574	1,538,051	91,642	(379,521)	(339,525)	(178,614)
M091	NICHOLAS CO WATER DIST	296,203	391,600	217,498	14,282	4,621	18,903	-	18,903	9,820	-	10,931	29,488	50,239	-	-	40,550	-	40,550	24,529	(152)	(9,625)	(5,063)
M092	CITY OF BEAVER DAM	1,608,834	2,126,986	1,181,346	77,571	(55,224)	22,347	-	22,347	53,336	-	59,374	-	112,710	-	-	220,248	72,447	292,695	(23,416)	(76,792)	(52,276)	(27,501)
M093	OLDHAM CO WATER DIST	3,114,111	4,117,063	2,286,652	150,149	242,184	392,333	-	392,333	103,239	-	114,926	11,138	229,303	-	-	426,319	2,363	428,682	63,712	(108,671)	(101,187)	(53,232)
M096	CITY OF FALMOUTH	1,657,079	2,190,769	1,216,772	79,897	(76,271)	3,626	-	3,626	54,935	-	61,154	169,934	286,023	-	-	226,853	124,696	351,549	8,952	7,691	(53,844)	(28,326)
M097	E KY CONCEN EMPLOY PRO	3,162,133	4,180,551	2,321,914	152,465	(654,975)	(502,510)	-	(502,510)	104,831	-	116,698	314,633	536,162	-	-	432,893	308,766	741,659	(59,683)	10,986	(102,748)	(54,052)
M098	PIKE CO HOUSING AUTHORITY	498,031	658,430	365,698	24,013	35,267	59,280	-	59,280	16,511	-	18,380	15,759	50,650	-	-	68,180	34,272	102,452	3,244	(30,351)	(16,183)	(8,512)
M099	BEECH FORK WATER COMM	572,262	756,569	420,205	27,592	(65,158)	(37,566)	-	(37,566)	18,972	-	21,119	-	40,091	-	-	78,342	46,063	124,405	(31,676)	(24,262)	(18,595)	(9,781)
M100	PULASKI CO BD OF ED	23,174,176	30,637,808	17,016,501	1,117,360	(170,122)	947,238	-	947,238	768,270	-	855,240	-	1,623,510	-	-	3,172,524	565,258	3,737,782	(25,081)	(940,059)	(753,001)	(396,131)
M104	RUSSELL CO PUBLIC LIBRARY	584,059	772,165	428,867	28,161	30,856	59,017	-	59,017	19,363	-	21,555	6,515	47,433	-	-	79,957	18,699	98,656	5,107	(27,368)	(18,978)	(9,983)
M105	SCOTT COUNTY LIBRARY	2,224,222	2,940,570	1,633,218	107,242	112,904	220,146	-	220,146	73,737	-	82,085	82,331	238,153	-	-	304,494	-	304,494	98,812	(54,861)	(72,272)	(38,019)
M106	SHELBY CO BD OF ED	20,189,998	26,692,526	14,825,257	973,476	(300,795)	672,681	-	672,681	669,339	-	745,109	363,154	1,777,602	-	-	2,763,993	485,203	3,249,196	89,274	(559,711)	(656,036)	(345,120)
M107	FRANKLIN ELECTRIC PLNT BD	3,359,843	4,441,937	2,467,090	161,997	209,156	371,153	-	371,153	111,385	-	123,995	71,938	307,318	-	-	459,960	-	459,960	125,244	(111,282)	(109,172)	(57,432)
M108	SPENCER CO PUBLIC LIB	410,945	543,297	301,752	19,814	(38,584)	(18,770)	-	(18,770)	13,624	-	15,166	-	28,790	-	-	56,258	32,000	88,258	(15,976)	(23,116)	(13,353)	(7,024)
M109	CITY OF CAMPBELLSVILLE	4,075,282	5,387,795	2,992,428	196,493	(294,180)	(97,687)	-	(97,687)	135,104	-	150,398	-	285,502	-	-	557,903	224,822	782,725	(70,155)	(224,988)	(132,419)	(69,661)
M110	CITY OF GUTHRIE	1,242,239	1,642,323	912,160	59,895	96,472	156,367	-	156,367	41,183	-	45,845	-	87,028	-	-	170,061	19,719	189,780	5,056	(46,210)	(40,364)	(21,234)
M111	TRIGG CO CONS DISTRICT	77,348	102,259	56,795	3,729	(777)	2,952	-	2,952	2,564	-	2,855	-	5,419	-	-	10,589	2,467	13,056	(831)	(2,971)	(2,513)	(1,322)
M112	CITY OF MILTON	566,586	749,065	416,037	27,318	(16,374)	10,944	-	10,944	18,783	-	20,910	-	39,693	-	-	77,565	20,528	98,093	(5,194)	(25,110)	(18,410)	(9,686)
M113	CITY OF STURGIS	1,017,429	1,345,110	747,085	49,056	(117,836)	(68,780)	-	(68,780)	33,730	-	37,548	93,141	164,419	-	-	139,285	161,957	301,242	(86,810)	438	(33,059)	(17,392)
M115	WASHINGTON CO LIBRARY BD	313,843	414,921	230,451	15,132	(5,545)	9,587	-	9,587	10,405	-	11,582	26,816	48,803	-	-	42,965	17,344	60,309	4,654	(598)	(10,198)	(5,364)
M116	WAYNE CO PUBLIC LIBRARY	377,335	498,862	277,072	18,193	(12,543)	5,650	-	5,650	12,509	-	13,925	-	26,434	-	-	51,657	28,962	80,619	(11,929)	(23,544)	(12,261)	(6,451)
M117	WEBSTER CO BD OF ED	6,327,661	8,365,591	4,646,320	305,093	(288,184)	16,909	-	16,909	209,775	-	233,521	2,456	445,752	-	-	866,251	114,365	980,616	(3,061)	(218,035)	(205,605)	(108,163)
M118	WHITLEY CO FISCAL COURT	8,833,841	11,678,927	6,486,576	425,930	(362,866)	63,064	-	63,064	292,859	-	326,012	-	618,871	-	-	1,209,345	836,479	2,045,824	(445,472)	(543,439)	(287,039)	(151,003)
M119	WOLFE CO FISCAL COURT	2,560,156	3,384,697	1,879,890	123,440	(182,084)	(58,644)	-	(58,644)	84,874	-	94,482	-	179,356	-	-	350,483	65,700	416,183	(18,960)	(90,917)	(83,187)	(43,763)
M120	WOODFORD COUNTY LIBRARY	957,554	1,265,951	703,120	46,169	(53,804)	(7,635)	-	(7,635)	31,745	-	35,338	-	67,083	-	-	131,088	54,425	185,513	(27,515)	(43,433)	(31,114)	(16,368)
M215	SHEPHER/BULLITT CO TOURIST	1,225,378	1,620,032	899,779	59,083	66,741	125,824	-	125,824	40,624	-	45,222	47,849	133,695	-	-	167,753	634	168,387	50,164	(24,093)	(39,816)	(20,946)
M315	CITY OF PIONEER VILLAGE	88,700	117,267	65,131	4,277	(4,658)	(381)	-	(381)	2,941	-	3,273	-	6,214	-	-	12,143	2,950	15,093	(746)	(3,735)	(2,882)	(1,516)
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	-	-	-	-	(255,494)	(255,494)	-	(255,494)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N001	ADAIR CO CONSERVATION DIS	227,202	300,376	166,832	10,955	9,153	20,108	-	20,108	7,532	-	8,385	5,455	21,372	-	-	31,104	14,377	45,481	522	(13,365)	(7,383)	(3,883)
N006	HOUSING AUTH OWINGSVILLE	12,020	15,891	8,826	580	(70,211)	(69,631)	-	(69,631)	398	-	444	-	842	-	-	1,645	41,078	42,723	(25,271)	(16,014)	(391)	(205)
N007	PINEVILLE BD OF EDUCATION	1,374,899	1,817,708	1,009,570	66,292	42,749	109,041	-	109,041	45,581	-	50,740	86,111	182,432	-	-	188,222	29,986	218,208	47,024	(14,624)	(44,675)	(23,501)
N008	CITY OF FLORENCE	11,702,052	15,470,895	8,592,667	564,223	554,102	1,118,325	-	1,118,325	387,946	-	431,863	572,408	1,392,217	-	-	1,602,001	121,287	1,723,288	435,089	(185,892)	(380,236)	(200,031)
N009	CITY OF MILLERSBURG	84,860	112,191	62,312	4,092	(9,145)	(5,053)	-	(5,053)	2,813	-	3,132	-	5,945	-	-	11,617	21,139	32,756	(14,006)	(8,598)	(2,757)	(1,459)
N010	BOYD CO PUBLIC LIBRARY	1,368,889	1,809,763	1,005,158	66,002	(15,410)	50,592	-	50,592	45,381	-	50,519	77,062	172,962	-	-	187,400	21,683	209,083	49,637	(17,879)	(44,479)	(23,400)

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
N011	CITY OF PERRYVILLE	47,355	62,606	34,772	2,283	(3,509)	(1,226)	-	(1,226)	1,570	-	1,748	-	3,318	-	-	6,483	3,741	10,224	(1,856)	(2,702)	(1,539)	(803)
N012	CITY OF BROOKSVILLE	495,471	655,046	363,818	23,889	(17,203)	6,686	-	6,686	16,426	-	18,285	30,160	64,871	-	-	67,830	-	67,830	28,985	(7,375)	(16,099)	(8,471)
N013	MIDDLE KY COMM ACT PART	4,699,796	6,213,444	3,451,000	226,604	48,792	275,396	-	275,396	155,808	-	173,445	143,875	473,128	-	-	643,398	99,426	742,824	164,045	(200,693)	(152,711)	(80,337)
N014	CITY OF IRVINGTON	412,503	545,356	302,896	19,889	14,865	34,754	-	34,754	13,675	-	15,223	33,342	62,240	-	-	56,471	-	56,471	30,865	(4,641)	(13,404)	(7,051)
N015	BULLITT CO CONSERVAT DIST	70,114	92,695	51,484	3,381	1,115	4,496	-	4,496	2,324	-	2,588	2,466	7,378	-	-	9,599	628	10,227	2,111	(1,482)	(2,278)	(1,203)
N017	PRINCETON ELECTRIC PL BD	2,634,388	3,482,837	1,934,397	127,019	(110,582)	16,437	-	16,437	87,335	-	97,222	-	184,557	-	-	360,645	188,572	549,217	(85,067)	(148,963)	(85,599)	(45,016)
N018	MURRAY/CALLOWAY CO AIRPRT	90,202	119,253	66,234	4,349	(1,733)	2,616	-	2,616	2,990	-	3,329	-	6,319	-	-	12,349	2,323	14,672	57	(3,938)	(2,931)	(1,542)
N020	CARLISLE CO SANIT DIST 1	159,370	210,698	117,023	7,684	(7,264)	420	-	420	5,283	-	5,882	-	11,165	-	-	21,818	5,302	27,120	(1,390)	(6,663)	(5,178)	(2,725)
N021	CARROLLTON UTILITIES COMM	3,413,653	4,513,077	2,506,601	164,592	64,970	229,562	-	229,562	113,169	-	125,980	5,573	244,722	-	-	467,326	74,815	542,141	(12,146)	(116,000)	(110,920)	(58,359)
N022	CITY OF GRAYSON	552,397	730,305	405,618	26,634	(56,002)	(29,368)	-	(29,368)	18,313	-	20,386	-	38,699	-	-	75,623	57,399	133,022	(32,443)	(34,488)	(17,949)	(9,449)
N025	EAST CLARK CO WATER DIST	787,723	1,041,423	578,415	37,981	53,212	91,193	-	91,193	26,115	-	29,071	45,413	100,599	-	-	107,839	-	107,839	46,715	(14,895)	(25,596)	(13,464)
N029	CUMBERLAND CO PUBLIC LIB	225,978	298,758	165,933	10,896	(5,971)	4,925	-	4,925	7,492	-	8,340	9,558	25,390	-	-	30,936	1,900	32,836	7,921	(4,162)	(7,343)	(3,862)
N033	ESTILL CO WATER DIST NO 1	690,844	913,342	507,278	33,310	2,585	35,895	-	35,895	22,903	-	25,495	-	48,398	-	-	94,576	42,643	137,219	(16,963)	(37,600)	(22,448)	(11,812)
N035	HOUSING AUTH FLEMINGSBURG	6,678	8,828	4,903	322	(37,232)	(36,910)	-	(36,910)	221	-	246	59	526	-	-	914	72,916	73,830	(44,835)	(28,137)	(217)	(115)
N036	PRESTONSBURG CITY UTIL	4,945,640	6,538,466	3,631,520	238,458	(180,398)	58,060	-	58,060	163,958	-	182,518	142,406	488,882	-	-	677,054	141,333	818,387	32,382	(116,648)	(160,699)	(84,545)
N037	FRANKFORT INDEP SCHOOLS	2,630,326	3,477,466	1,931,414	126,823	(135,599)	(8,776)	-	(8,776)	87,201	-	97,072	43,606	227,879	-	-	360,089	69,833	429,922	2,223	(74,336)	(85,467)	(44,962)
N038	HOUSING AUTH OF HICKMAN	352,795	466,418	259,053	17,010	(11,915)	5,095	-	5,095	11,696	-	13,020	-	24,716	-	-	48,297	7,426	55,723	149	(13,664)	(11,463)	(6,039)
N041	BULLOCK PEN WATER DIST	1,429,432	1,889,804	1,049,613	68,921	(84,015)	(15,094)	-	(15,094)	47,388	-	52,753	-	100,141	-	-	195,688	108,690	304,378	(51,445)	(81,911)	(46,447)	(24,436)
N042	PURCHASE AREA DEV DIST	4,865,454	6,432,455	3,572,641	234,591	261,973	496,564	-	496,564	161,299	-	179,559	169,839	510,697	-	-	666,076	-	666,076	199,790	(113,907)	(158,094)	(83,169)
N043	GRAYSON CO LIBRARY	401,763	531,158	295,010	19,371	(38,146)	(18,775)	-	(18,775)	13,319	-	14,827	-	28,146	-	-	55,001	110,723	165,724	(74,308)	(43,347)	(13,055)	(6,868)
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	1,373,841	1,816,310	1,008,794	66,241	(153,963)	(87,722)	-	(87,722)	45,546	-	50,701	69,007	165,254	-	-	188,078	111,095	299,173	(44,661)	(21,133)	(44,640)	(23,485)
N047	ELIZABETHTOWN BD OF EDUC	5,165,385	6,828,994	3,792,876	249,053	(349,487)	(100,434)	-	(100,434)	171,243	-	190,628	-	361,871	-	-	707,137	373,570	1,080,707	(220,825)	(241,877)	(167,839)	(88,269)
N049	CYNTHIANA HARRISON CO JPC	173,337	229,163	127,279	8,358	(10,893)	(2,535)	-	(2,535)	5,746	-	6,397	-	12,143	-	-	23,730	8,064	31,794	(3,686)	(7,370)	(5,632)	(2,960)
N050	CITY OF HORSE CAVE	534,924	707,205	392,788	25,792	(140,262)	(114,470)	-	(114,470)	17,734	-	19,741	21,947	59,422	-	-	73,231	69,625	142,856	(46,796)	(10,113)	(17,381)	(9,144)
N051	CITY OF HENDERSON	15,745,950	20,817,198	11,562,050	759,203	103,553	862,756	-	862,756	522,010	-	581,102	130,554	1,233,666	-	-	2,155,607	126,183	2,281,790	227,607	(494,940)	(511,635)	(269,152)
N052	CITY OF NEW CASTLE	351,404	464,579	258,031	16,943	15,521	32,464	-	32,464	11,650	-	12,969	39,892	64,511	-	-	48,107	-	48,107	31,795	2,033	(11,418)	(6,010)
N054	CITY OF MADISONVILLE	19,377,123	25,617,851	14,228,373	934,282	(203,857)	730,425	-	730,425	642,390	-	715,110	-	1,357,500	-	-	2,652,711	209,125	2,861,836	160,421	(703,908)	(629,623)	(331,226)
N057	NICHOLASVILLE HOUSING AUT	102,611	135,659	75,346	4,947	(10,700)	(5,753)	-	(5,753)	3,402	-	3,787	-	7,189	-	-	14,047	5,827	19,874	(3,295)	(4,303)	(3,334)	(1,753)
N058	JOHNSON CO LIBRARY	628,409	830,799	461,433	30,299	15,432	45,731	-	45,731	20,833	-	23,191	22,980	67,004	-	-	86,029	33,439	121,468	12,007	(35,310)	(20,419)	(10,746)
N060	KNOTT CO WATER & SEWER	1,529,427	2,022,005	1,123,039	73,742	118,821	192,563	-	192,563	50,704	-	56,443	61,777	168,924	-	-	209,377	-	209,377	76,818	(41,432)	(49,696)	(26,149)
N061	KNOX CO SOIL CONSERV DIS	66,886	88,428	49,114	3,225	(7,940)	(4,715)	-	(4,715)	2,217	-	2,468	-	4,685	-	-	9,157	16,097	25,254	(14,441)	(2,810)	(2,173)	(1,145)
N063	CUMBERLAND VAL AREA DEV	2,227,171	2,944,469	1,635,383	107,385	73,919	181,304	-	181,304	73,835	-	82,193	37,247	193,275	-	-	304,898	-	304,898	75,196	(76,380)	(72,368)	(38,075)
N065	THREE FORKS REG JAIL	2,074,479	2,742,599	1,523,263	100,023	(169,515)	(69,492)	-	(69,492)	68,773	-	76,558	-	145,331	-	-	283,994	366,332	650,326	(213,620)	(188,508)	(67,406)	(35,462)
N067	HOUSING ORIENTED MINISTRI	832,073	1,100,056	610,981	40,119	(77)	40,042	-	40,042	27,585	-	30,708	39,110	97,403	-	-	113,910	3,844	117,754	34,735	(13,827)	(27,037)	(14,220)
N068	GAR,QUI,KY-O-HTS WTR DIST	470,653	622,235	345,594	22,693	4,380	27,073	-	27,073	15,603	-	17,369	7,080	40,052	-	-	64,432	623	65,055	14,861	(16,525)	(15,293)	(8,045)
N069	CITY OF OWA-ORCHARD	83,024	109,763	60,963	4,003	(4,398)	(395)	-	(395)	2,752	-	3,064	-	5,816	-	-	11,366	5,002	16,368	(3,412)	(3,022)	(2,698)	(1,420)
N071	CITY OF AUBURN	907,418	1,199,667	666,305	43,752	48,124	91,876	-	91,876	30,083	-	33,488	101,125	164,696	-	-	124,225	2,235	126,460	75,932	7,300	(29,485)	(15,515)
N072	LYON CO AMBULANCE SERVICE	1,291,708	1,707,724	948,485	62,281	(60,109)	2,172	-	2,172	42,823	-	47,670	-	90,493	-	-	176,834	43,666	220,500	(14,189)	(51,766)	(41,972)	(22,089)
N075	CITY OF ISLAND	201,883	266,903	148,240	9,734	(27,384)	(17,650)	-	(17,650)	6,693	-	7,450	5,501	19,644	-	-	27,638	75,646	103,284	(37,691)	(35,937)	(6,560)	(3,452)
N076	MADISON CO EMS	178,178	235,563	130,834	8,591	(1,662)	6,929	-	6,929	5,907	-	6,576	638	13,122	-	-	24,392	5,005	29,397	640	(8,081)	(5,790)	(3,049)
N077	MAGOFFIN CO WATER DIST	587,509	776,727	431,401	28,327	(73,040)	(44,713)	-	(44,713)	19,477	-	21,682	-	41,159	-	-	80,429	61,940	142,369	(42,484)	(29,593)	(19,090)	(10,043)
N078	CENTRAL KY COMM ACTION	14,562,863	19,253,078	10,693,324	702,159	515,132	1,217,291	-	1,217,291	482,788	-	537,440	176,485	1,196,713	-	-	1,993,643	292,726	2,286,369	248,464	(615,994)	(473,193)	(248,933)
N079	BENTON ELECTRIC SYSTEM	1,861,021	2,460,394	1,366,524	89,730	64,084	153,814	-	153,814	61,697	-	68,681	24,446	154,824	-	-	254,772	55,447	310,219	22,509	(85,624)	(60,470)	(31,813)
N080	MARTIN CO WATER DISTRICT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	3,430,235	4,535,000	2,518,778	165,391	88,449	253,840	-	253,840	113,719	-	126,592	194,811	435,122	-	-	469,596	18,864	488,460	160,905	(44,150)	(111,459)	(58,631)
N082	MEADE CO WATER DISTRICT	995,115	1,315,609	730,701	47,980	14,462	62,442	-	62,442	32,990	-	36,725	43,047	112,762	-	-	136,230	-	136,230	44,725	(18,849)	(32,334)	(17,010)
N084	MERCER CO PUBLIC LIBRARY	677,044	895,097	497,144	32,644	(79,537)	(46,893)	-	(46,893)	22,445	-	24,986	-	47,431	-	-	92,687	107,049	199,736	(70,284)	(48,440)	(21,999)	(11,579)
N085	METCALFE CO CONSERV DIST	64,438	85,191	47,316	3,107	(257)	2,850	-	2,850	2,136	-	2,378	-	4,514	-	-	8,821	2,276	11,097	(726)	(2,662)	(2,094)	(1,102)
N087	CITY OF MT STERLING	1,380,797	1,825,506	1,013,902	66,576	(336,732)	(270,156)	-	(270,156)	45,776	-	50,958	-	96,734	-	-	189,030	477,640	666,670	(276,943)	(224,523)	(44,866)	(23,604)
N088	MORGAN CO AMBULANCE SERV	1,189,932	1,573,169	873,752	57,373	192,523	249,896	-	249,896	39,449	-	43,914	178,787	262,150	-	-	162,901	-	162,901	136,446	21,809	(38,665)	(20,340)
N089	MUHLENBERG CO WATER DIST	1,729,864	2,286,995	1,270,217	83,407	90,823	174,230	-	174,230	57,348	-	63,840	47,533	168,721	-	-	236,817	-	236,817	68,212	(50,529)	(56,209)	(29,570)
N090	BARDSTOWN-NELSON CO TOURI	525,854	695,214	386,128	25,354	23,576	48,930	-	48,930	17,433	-	19,407	58,263	95,103	-	-	71,989	28,256	100,245	16,832	4,100	(17,087)	(8,988)
N092	CITY OF HARTFORD	1,489,298	2,233,165	1,240,430	81,451	50,042	131,493	-	131,493	56,004	-	62,343	1,581	119,928	-	-	231,263	30,171	261,434	12,267	(70,007)	(54,801)	(28,875)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
N093	CITY OF LAGRANGE	1,936,143	2,559,710	1,421,685	93,353	182,979	276,332	-	276,332	64,187	-	71,453	188,863	324,503	-	-	265,056	24,274	289,330	125,901	5,279	(62,911)	(33,095)
N094	CITY OF OWENTON	143,233	189,363	105,174	6,906	(5,776)	1,130	-	1,130	4,748	-	5,286	5,749	15,783	-	-	19,608	6,297	25,905	4,347	(7,367)	(4,654)	(2,446)
N097	KY VALLEY ED COOPERATIVE	211,844	280,072	155,554	10,214	(31,618)	(21,404)	-	(21,404)	7,023	-	7,818	58	14,899	-	-	29,001	12,500	41,501	(8,788)	(7,309)	(6,883)	(3,622)
N098	PIKE CO LIBRARY DISTRICT	1,641,164	2,169,729	1,205,086	79,130	(68,351)	10,779	-	10,779	54,408	-	60,567	-	114,975	-	-	224,674	51,382	276,056	(20,098)	(59,603)	(53,327)	(28,053)
N099	CITY OF CLAY CITY	342,445	452,735	251,453	16,511	(78,679)	(62,168)	-	(62,168)	11,353	-	12,638	-	23,991	-	-	46,880	97,098	143,978	(64,783)	(38,224)	(11,127)	(5,853)
N100	CITY OF BURNSIDE	613,719	811,377	450,646	29,591	20,979	50,570	-	50,570	20,346	-	22,649	28,315	71,310	-	-	84,018	24,524	108,542	3,602	(10,402)	(10,942)	(10,496)
N103	HOUSING AUTH OF MOREHEAD	1,245,021	1,646,001	914,203	60,030	210,397	270,427	-	270,427	41,275	-	45,947	268,330	355,552	-	-	170,442	-	170,442	192,905	53,942	(40,455)	(21,282)
N104	CITY OF JAMESTOWN	2,061,680	2,725,679	1,513,865	99,405	(113,781)	(14,376)	-	(14,376)	68,349	-	76,086	-	144,435	-	-	282,242	103,336	385,578	(46,031)	(92,881)	(66,990)	(35,246)
N106	W SHELBY WATER DISTRICT	471,766	623,706	346,412	22,747	(9,691)	13,056	-	13,056	15,640	-	17,410	4,084	37,134	-	-	64,584	4,407	68,991	6,298	(14,763)	(15,329)	(8,064)
N107	SIMPSON CO CONSER DIST	52,140	68,933	38,286	2,514	(3,110)	(596)	-	(596)	1,729	-	1,924	-	3,653	-	-	7,138	4,416	11,554	(2,608)	(2,707)	(1,694)	(890)
N110	LOGAN/TODD REG. WATER COM	1,545,676	2,043,487	1,134,970	74,526	133,349	207,875	-	207,875	51,242	-	57,043	158,531	266,816	-	-	211,602	-	211,602	133,174	(1,314)	(50,224)	(26,420)
N111	BARKLEY LAKE WATER DIST	1,486,803	1,965,652	1,091,740	71,687	36,385	108,072	-	108,072	49,290	-	54,870	91,398	195,558	-	-	203,542	-	203,542	90,210	(24,467)	(48,311)	(25,413)
N112	TRIMBLE CO WATER DIST	426,693	564,116	313,315	20,573	68,758	89,331	-	89,331	14,146	-	15,747	48,219	78,112	-	-	58,414	22,296	80,710	41,860	(23,299)	(13,865)	(7,290)
N113	UNION CO LIBRARY BD	497,140	657,253	365,044	23,970	(17,591)	6,379	-	6,379	16,481	-	18,347	18,935	53,763	-	-	68,058	23,602	91,660	(3,288)	(9,957)	(16,154)	(8,498)
N114	BOWLING GRN MUNICIPAL UTI	27,950,763	36,952,776	20,523,888	1,347,666	(537,491)	810,175	-	810,175	926,623	-	1,031,519	-	1,958,142	-	-	3,826,435	638,691	4,465,126	(8,675)	(1,112,321)	(908,207)	(477,782)
N115	WASHINGTON CO CONSER DIST	81,466	107,703	59,819	3,928	7,063	10,991	-	10,991	2,701	-	3,006	7,112	12,819	-	-	11,153	-	11,153	6,150	(444)	(2,647)	(1,309)
N116	MONTICELLO UTILITY COMM	2,087,945	2,760,403	1,533,151	100,672	(193,443)	(92,771)	-	(92,771)	69,220	-	77,055	-	146,275	-	-	285,838	101,166	387,004	(58,610)	(78,585)	(67,844)	(35,699)
N117	CITY OF DIXON	112,572	148,827	82,660	5,428	(32,868)	(27,440)	-	(27,440)	3,732	-	4,154	28,498	36,384	-	-	15,411	8,833	24,244	10,711	7,011	(3,658)	(1,924)
N118	CITY OF WILLIAMSBURG	4,144,784	5,479,681	3,043,462	199,844	(273,403)	(73,559)	-	(73,559)	137,408	-	152,963	32,754	323,125	-	-	567,417	74,322	641,739	17,810	(130,900)	(134,677)	(70,844)
N119	WOLFE CO CONSER DISTRICT	80,464	106,379	59,084	3,880	(4,004)	(124)	-	(124)	2,668	-	2,970	-	5,638	-	-	11,015	3,533	14,548	(1,344)	(3,577)	(2,615)	(1,379)
N120	WOODFORD CO PLAN ZONING	358,193	473,555	263,016	17,271	(84,415)	(67,144)	-	(67,144)	11,875	-	13,219	-	25,094	-	-	49,036	101,299	150,335	(57,751)	(49,729)	(11,639)	(6,120)
N959	N KY CONV & VISITORS BUR	1,842,547	2,435,970	1,352,958	88,840	196,344	285,184	-	285,184	61,084	-	67,999	27,875	156,958	-	-	252,243	66,191	318,434	18,986	(89,095)	(59,870)	(31,495)
P001	HOUSING AUTH OF COLUMBIA	186,859	247,040	137,208	9,010	(1,340)	7,670	-	7,670	6,195	-	6,896	4,980	18,071	-	-	25,581	1,919	27,500	4,398	(4,560)	(6,072)	(3,196)
P005	GLASGOW ELECTRIC PLANT BD	7,335,853	9,698,488	5,386,623	353,704	(449,259)	(95,555)	-	(95,555)	243,198	-	270,729	-	513,927	-	-	1,004,272	435,951	1,440,223	(227,280)	(335,254)	(238,365)	(125,399)
P006	BATH COUNTY E.M.S.	788,224	1,042,085	578,783	38,005	(60,345)	(22,340)	-	(22,340)	26,131	-	29,089	168,851	224,071	-	-	107,907	25,722	133,629	92,183	37,345	(25,612)	(13,479)
P007	CITY OF PINEVILLE	623,234	823,957	457,633	30,050	(27,443)	2,607	-	2,607	20,661	-	23,000	3,535	47,196	-	-	85,320	19,974	105,294	(6,979)	(20,215)	(20,251)	(10,653)
P008	BOONE CO PLANNING COMM	1,978,044	2,615,107	1,452,453	95,373	(61,247)	34,126	-	34,126	65,576	-	72,999	-	138,575	-	-	270,793	72,419	343,212	(23,698)	(82,853)	(64,273)	(33,818)
P009	HOUSING AUTHORITY PARIS	342,779	453,176	251,698	16,527	(24,526)	(7,999)	-	(7,999)	11,364	-	12,650	-	24,014	-	-	46,926	12,962	59,888	(2,176)	(16,701)	(11,138)	(5,853)
P010	REGIONAL PUBLIC SAFETY	1,405,226	1,857,802	1,031,839	67,754	(86,497)	(18,743)	-	(18,743)	46,586	-	51,860	-	98,446	-	-	192,374	62,216	254,590	(15,249)	(71,216)	(45,660)	(24,025)
P011	CITY OF JUNCTION CITY	171,278	226,441	125,767	8,258	(53,500)	(45,242)	-	(45,242)	5,678	-	6,321	-	11,999	-	-	23,448	25,872	49,320	(10,340)	(9,487)	(5,565)	(2,928)
P013	CITY OF JACKSON	2,521,983	3,334,230	1,851,860	121,599	(148,180)	(26,581)	-	(26,581)	83,609	-	93,073	79,485	256,167	-	-	345,257	90,751	436,008	2,072	(56,856)	(81,947)	(43,113)
P014	BRECKINRIDGE CO PUBLIC LI	620,452	820,279	455,590	29,916	41,427	71,343	-	71,343	20,569	-	22,898	47,803	91,270	-	-	84,939	-	84,939	41,310	(4,213)	(20,160)	(10,606)
P015	CITY OF LEBANON JUNCTION	520,512	688,151	382,205	25,097	(15,938)	9,159	-	9,159	17,256	-	19,209	-	36,465	-	-	71,258	25,516	96,774	(9,430)	(25,067)	(16,913)	(8,898)
P017	PRINCETON WATER/WASTEWATE	1,351,806	1,787,177	992,614	65,178	(40,993)	24,185	-	24,185	44,815	-	49,888	-	94,702	-	-	185,061	51,458	236,519	(11,110)	(63,674)	(43,924)	(23,108)
P018	MURRAY/CALLOWAY TRANS AUT	1,666,817	2,203,643	1,223,922	80,367	348,900	429,267	-	429,267	55,258	-	61,514	144,944	261,716	-	-	228,186	-	228,186	161,994	(45,813)	(54,160)	(28,490)
P022	RATTLESNAKE RIDGE WATER	1,196,999	1,582,512	878,941	57,714	(56,813)	901	-	901	39,683	-	44,175	4,833	88,691	-	-	163,868	16,555	180,423	7,197	(39,573)	(38,894)	(20,462)
P023	LIBERTY TOURISM	146,404	193,556	107,503	7,059	22,324	29,383	-	29,383	4,854	-	5,403	11,553	21,810	-	-	20,043	301	20,344	13,907	(5,181)	(4,757)	(2,528)
P025	CLARK CO CONSVATION DIST	61,433	81,219	45,110	2,962	5,777	8,739	-	8,739	2,037	-	2,267	7,461	11,765	-	-	8,410	-	8,410	6,494	(93)	(1,996)	(1,050)
P033	ESTILL COUNTY EMS	111	147	82	5	49	54	-	54	4	-	4	80	88	-	-	15	-	15	51	27	(4)	(2)
P035	FLEMING CO DISPATCH	390,245	515,929	286,552	18,816	(776)	18,040	-	18,040	12,937	-	14,402	39,625	66,964	-	-	53,424	5,102	58,526	26,129	1,660	(12,680)	(6,673)
P037	COMMUNITY ACTION KENTUCKY	515,114	681,015	378,242	24,837	(496,305)	(471,468)	-	(471,468)	17,077	-	19,010	-	36,087	-	-	70,519	512,019	582,538	(391,727)	(129,180)	(16,738)	(8,808)
P038	HICKMAN ELECTRIC SYSTEM	769,249	1,016,998	564,850	37,090	(30,525)	6,565	-	6,565	25,502	-	28,389	-	53,891	-	-	105,309	41,241	146,550	(17,630)	(36,885)	(24,995)	(13,143)
P041	CITY OF DRY RIDGE	674,651	891,933	495,387	32,529	29,203	61,732	-	61,732	22,366	-	24,898	14,952	62,216	-	-	92,359	49,317	141,676	(3,785)	(42,222)	(21,922)	(11,536)
P043	CITY OF CLARKSON	317,349	419,556	233,025	15,301	(19,377)	(4,076)	-	(4,076)	10,521	-	11,712	8,640	30,873	-	-	43,445	19,154	62,599	(8,315)	(7,675)	(10,312)	(5,424)
P045	GREENUP CO ENVIR COMM	411,001	543,370	301,792	19,817	52,163	71,980	-	71,980	13,625	-	15,168	31,073	59,866	-	-	56,266	2,013	58,279	36,962	(14,993)	(13,355)	(7,026)
P047	CITY OF WEST POINT	49,803	65,843	36,570	2,401	(104,973)	(102,572)	-	(102,572)	1,651	-	1,838	35,002	38,491	-	-	6,818	34,272	41,090	(11,801)	11,673	(1,618)	(850)
P048	HARLAN COUNTY C A A	3,295,683	4,357,114	2,419,978	158,904	245,696	404,600	-	404,600	109,258	-	121,627	315,831	546,716	-	-	451,176	-	451,176	254,639	4,323	(107,087)	(56,335)
P049	HOUSING AUTHORITY OF CYNT	817,438	1,080,708	600,234	39,413	(3,094)	36,319	-	36,319	27,100	-	30,167	8,623	65,890	-	-	111,907	22,145	134,052	9,136	(36,763)	(26,561)	(13,979)
P050	HART CO SOLID WASTE SVC	1,700,538	2,248,225	1,248,684	81,993	14,336	96,329	-	96,329	56,376	-	62,758	37,525	156,659	-	-	232,802	6,664	239,466	46,004	(44,488)	(55,256)	(29,063)
P051	HENDERSON MUN POWER&LIGHT	8,670,965	11,463,595	6,366,979	418,077	397,038	815,085	-	815,085	287,460	-	320,021	298,550	906,031	-	-	1,187,047	-	1,187,047	337,618	(188,691)	(281,747)	(148,217)
P052	LITTLE KY RV WS CONV DIST	125,315	165,674	92,017	6,042	(4,832)	1,210	-	1,210	4,154	-	4,625	-	8,779	-	-	17,155	6,717	23,872	(3,141)	(5,739)	(4,072)	(2,141)
P054	HOUSING AUTH DAWSON SPG	601,922	795,781	441,983	29,022	12,057	41,079	-	41,079	19,955	-	22,214	23,322	65,491	-	-	82,403	-	82,403	25,832	(12,896)	(19,558)	(10,290)
P057	VALLEY VIEW FERRY AUTHORI	387,240	511,957	284,345	18,671	21,643	40,314	-	40,314	12,838	-	14,291	27,209	54,338	-	-	53,013	76,429	129,442	(13,251)	(42,652)	(12,583)	(6,619)
P061	BARBOURVILLE UTILITY COMM	5,024,824	6,643,153	3,689,664	242,276	(201,397)	40,879	-	40,879	166,583	-	185,440	-	352,023	-	-	687,894	93,415	781,309	(461)	(179,660)	(163,272)	(85,893)

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
P063	LAUREL CO WATER DIST #2	1,783,618	2,358,062	1,309,688	85,998	40,628	126,626	-	126,626	59,130	-	65,824	19,350	144,304	-	-	244,176	25,446	269,622	34,589	(71,463)	(57,955)	(30,493)
P066	HYDEN LESLIE COUNTY WATER DISTRICT	1,085,763	1,435,451	797,262	52,351	497,091	549,442	-	549,442	35,995	-	40,070	341,720	417,785	-	-	148,640	-	148,640	342,678	(19,692)	(35,280)	(18,561)
P068	LEWIS CO PUBLIC LIBRARY	255,637	337,969	187,711	12,326	23,510	35,836	-	35,836	8,475	-	9,434	31,252	49,161	-	-	34,997	-	34,997	24,651	2,189	(8,306)	(4,373)
P069	LINCOLN CO CLERK	687,950	909,516	505,153	33,170	(89,989)	(56,819)	-	(56,819)	22,807	-	25,389	-	48,196	-	-	94,180	106,072	200,252	(62,502)	(55,442)	(22,354)	(11,758)
P071	LOGAN CO CONS DISTRICT	190,253	251,528	139,701	9,173	(1,369)	7,804	-	7,804	6,307	-	7,021	119	13,447	-	-	26,046	29,123	55,169	(14,557)	(17,730)	(6,182)	(3,256)
P072	LYON CO WATER DISTRICT	368,821	487,606	270,821	17,783	27,910	45,693	-	45,693	12,227	-	13,611	12,447	38,285	-	-	50,491	-	50,491	14,127	(8,044)	(11,984)	(6,306)
P075	MCLEAN CO REG WATER COMM	432,591	571,914	317,646	20,858	(17,530)	3,328	-	3,328	14,341	-	15,965	6,805	37,111	-	-	59,221	5,094	64,315	6,613	(12,366)	(14,056)	(7,395)
P076	MADISON CO PUBLIC LIBRARY	2,520,703	3,332,538	1,850,920	121,538	76,473	198,011	-	198,011	83,566	-	93,026	29,758	206,350	-	-	345,082	37,632	382,714	50,265	(101,634)	(81,905)	(43,088)
P077	SALYERS/MAG CO JOINT HOUS	147,406	194,881	108,238	7,107	(53,974)	(46,867)	-	(46,867)	4,887	-	5,440	-	10,327	-	-	20,180	56,979	77,159	(39,754)	(19,768)	(4,790)	(2,520)
P078	MARION CO CONSERVAT DIST	66,274	87,619	48,664	3,195	888	4,083	-	4,083	2,197	-	2,446	-	4,643	-	-	9,073	422	9,495	817	(2,382)	(2,153)	(1,134)
P079	CITY OF CALVERT CITY	2,501,895	3,307,672	1,837,109	120,631	(77,769)	42,862	-	42,862	82,943	-	92,332	-	175,275	-	-	342,507	68,535	411,042	(4,869)	(106,838)	(81,294)	(42,763)
P081	MASON COUNTY LIBRARY	309,113	408,668	226,978	14,904	(7,167)	7,737	-	7,737	10,248	-	11,408	2,814	24,470	-	-	42,317	5,063	47,380	2,037	(9,620)	(10,044)	(5,280)
P084	ANDERSON-DEAN COMM PARK	193,425	255,721	142,030	9,326	32,548	41,874	-	41,874	6,412	-	7,138	9,996	23,546	-	-	26,480	23,717	50,197	(1,288)	(15,771)	(6,285)	(3,307)
P087	MONTGOMERY CTY WATER DIST	171,334	226,515	125,808	8,261	24,442	32,703	-	32,703	5,680	-	6,323	30,027	42,030	-	-	23,455	-	23,455	23,692	3,379	(5,567)	(2,928)
P088	MORGAN CO WATER DIST	576,380	762,013	423,229	27,791	(33,906)	(6,115)	-	(6,115)	19,108	-	21,271	-	40,379	-	-	78,906	192,936	271,842	(113,363)	(89,519)	(18,728)	(9,854)
P089	MUHLENBERG WATER DIST #3	555,290	734,131	407,743	26,774	(3,274)	23,500	-	23,500	18,409	-	20,493	1,328	40,230	-	-	76,019	9,609	85,628	5,032	(22,893)	(18,043)	(9,408)
P090	NORTH NELSON WATER DIST	523,405	691,977	384,330	25,236	34,870	60,106	-	60,106	17,352	-	19,316	22,807	59,475	-	-	71,654	-	71,654	30,851	(17,076)	(17,007)	(8,947)
P092	OHIO CO REG WASTEWATER D	529,638	700,216	388,906	25,537	714	26,251	-	26,251	17,559	-	19,546	3,197	40,302	-	-	72,507	1,777	74,284	11,289	(19,009)	(17,210)	(9,052)
P097	KY RIVER AREA DEV DIST	3,568,237	4,717,448	2,620,111	172,045	149,638	321,683	-	321,683	118,294	-	131,685	59,736	309,715	-	-	488,488	3,104	491,592	119,731	(124,671)	(115,943)	(60,994)
P100	LAKE CUMBERLAND CAA, INC	7,628,384	10,085,233	5,601,424	367,808	(215,036)	152,772	-	152,772	252,896	-	281,524	415,145	949,565	-	-	1,044,319	-	1,044,319	481,570	(198,056)	(247,870)	(130,398)
P103	MOREHEAD TOURISM COMMISSI	394,418	521,447	289,616	19,017	(58,890)	(39,873)	-	(39,873)	13,076	-	14,556	-	27,632	-	-	53,995	93,481	147,476	(58,387)	(41,900)	(12,816)	(6,741)
P104	RUSSELL CO TOURIST COMM	136,833	180,903	100,475	6,598	(145)	6,453	-	6,453	4,536	-	5,050	1,024	10,610	-	-	18,732	2,515	21,247	1,846	(5,697)	(4,446)	(2,339)
P105	GEORGETOWN/SCOTT TOURISM	331,093	437,727	243,117	15,964	23,872	39,836	-	39,836	10,976	-	12,219	2,880	26,075	-	-	45,326	726	46,052	6,797	(10,356)	(10,758)	(5,660)
P106	MULTI PURPOSE COMM ACTION	785,052	1,037,891	576,454	37,852	(17,091)	20,761	-	20,761	26,026	-	28,972	6,408	61,406	-	-	107,473	56,753	164,226	(15,004)	(48,888)	(25,509)	(13,419)
P107	SIMPSON CO LIBRARY DIST	457,687	605,093	336,074	22,068	8,013	30,081	-	30,081	15,173	-	16,891	28,089	60,153	-	-	62,657	7,962	70,619	17,318	(5,089)	(14,872)	(7,823)
P110	TODD COUNTY CONSERVATION DISTRICT	-	-	-	-	(42,286)	(42,286)	-	(42,286)	-	-	-	-	-	-	-	-	29,440	29,440	(27,218)	(2,222)	-	-
P111	JOHN L STREET LIBRARY	347,063	458,841	254,844	16,734	43,498	60,232	-	60,232	11,506	-	12,808	-	24,314	-	-	47,513	11,746	59,259	(3,119)	(14,615)	(11,277)	(5,934)
P113	STURGIS HOUSING AUTHORITY	132,048	174,576	96,961	6,367	5,186	11,553	-	11,553	4,378	-	4,873	50,700	59,951	-	-	18,077	2,679	20,756	30,908	14,834	(4,291)	(2,256)
P115	HOUSING AUTH SPRINGFIELD	194,315	256,898	142,683	9,369	2,467	11,836	-	11,836	6,442	-	7,171	18,070	31,683	-	-	26,602	15,102	41,704	(576)	192	(6,314)	(3,322)
P116	CITY OF MONTICELLO	476,607	630,106	349,966	22,980	(172,283)	(149,303)	-	(149,303)	15,800	-	17,589	1,759	35,148	-	-	65,247	89,261	154,508	(79,906)	(15,820)	(15,486)	(8,148)
P117	CITY OF CLAY	580,832	767,898	426,497	28,005	(48,139)	(20,134)	-	(20,134)	19,256	-	21,436	1,908	42,600	-	-	79,515	16,056	95,571	(4,800)	(19,370)	(18,873)	(9,928)
P120	WOODFORD CO CONSERV DIST	130,990	173,178	96,185	6,316	(8,680)	(2,364)	-	(2,364)	4,343	-	4,834	-	9,177	-	-	17,932	15,443	33,375	(7,799)	(9,904)	(4,256)	(2,239)
P959	CITY OF CRESTVIEW HILLS	530,472	701,320	389,519	25,577	6,097	31,674	-	31,674	17,586	-	19,577	766	37,929	-	-	72,621	7,704	80,325	5,214	(21,306)	(17,237)	(9,067)
R003	SOUTH ANDERSON WATER DIST	1,605,940	2,123,160	1,179,221	77,432	470,564	547,996	-	547,996	53,240	-	59,267	744,200	856,707	-	-	219,852	1,727	221,579	485,520	229,242	(52,182)	(27,452)
R005	BARREN CO SOIL CONS DIS	47,633	62,974	34,976	2,297	(8,227)	(5,930)	-	(5,930)	1,579	-	1,758	14,366	17,703	-	-	6,521	9,226	15,747	468	3,850	(1,548)	(814)
R008	BOONE CO LIBRARY DIST	7,034,753	9,300,414	5,165,529	339,186	206,087	545,273	-	545,273	233,216	-	259,617	217,219	710,052	-	-	963,051	-	963,051	277,441	(181,610)	(228,581)	(120,249)
R010	ASHLAND BD OF ED	10,524,307	13,913,837	7,727,864	507,437	266,757	774,194	-	774,194	348,902	-	388,398	162,257	899,557	-	-	1,440,768	342,091	1,782,859	(59,330)	(302,107)	(341,967)	(179,898)
R011	DANVILLE BOYLE PLANNING	156,254	206,578	114,735	7,534	(11,457)	(3,923)	-	(3,923)	5,180	-	5,767	2,561	13,508	-	-	21,391	16,370	37,761	(4,833)	(11,672)	(5,077)	(2,671)
R013	BREATHITT COUNTY WATER DISTRICT	453,291	599,282	332,846	21,856	18,529	40,385	-	40,385	15,028	-	16,729	31,867	63,624	-	-	62,055	7,948	70,003	19,588	(3,491)	(14,729)	(7,747)
R015	CITY OF SHEPHERDSVILLE	3,790,153	5,010,835	2,783,061	182,745	382,849	565,594	-	565,594	125,651	-	139,875	422,518	688,044	-	-	518,869	-	518,869	369,518	(12,401)	(123,154)	(64,784)
R017	CITY OF PRINCETON	1,182,809	1,563,753	868,522	57,030	14,544	71,574	-	71,574	39,212	-	43,651	-	82,863	-	-	161,926	23,862	185,788	2,847	(47,119)	(38,433)	(20,220)
R018	MURRAY ELECTRIC SYSTEM	5,213,686	6,892,841	3,828,343	251,382	(260,893)	(9,511)	-	(9,511)	172,844	-	192,410	-	365,254	-	-	713,749	256,266	970,015	(104,472)	(241,759)	(169,409)	(89,121)
R019	FORT THOMAS BOARD OF ED	5,900,801	7,801,254	4,332,883	284,511	(476,230)	(191,719)	-	(191,719)	195,623	-	217,768	37,976	451,367	-	-	807,814	187,870	995,684	(62,046)	(189,630)	(191,735)	(100,866)
R021	CARROLLTON/CARR CO REC TR	104,837	138,601	76,980	5,055	(2,723)	2,332	-	2,332	3,476	-	3,869	-	7,345	-	-	14,352	2,830	17,182	(587)	(4,052)	(3,406)	(1,792)
R024	CHRISTIAN CO WATER DIST	1,274,680	1,685,213	935,981	61,460	20,782	82,242	-	82,242	42,258	-	47,042	52,446	141,746	-	-	174,503	-	174,503	54,641	(24,191)	(41,418)	(21,789)
R030	DAVIESS CO AIRPORT BD	544,161	719,417	399,571	26,237	18,459	44,696	-	44,696	18,040	-	20,082	-	38,122	-	-	74,495	24,180	98,675	(5,516)	(28,054)	(17,681)	(9,302)
R033	CITY OF RAVENNA	104,336	137,939	76,613	5,031	(11,914)	(6,883)	-	(6,883)	3,459	-	3,851	-	7,310	-	-	14,284	10,075	24,359	(5,755)	(6,121)	(3,390)	(1,783)
R034	LEXINGTON PUBLIC LIBRARY	12,587,378	16,641,355	9,242,751	606,910	741,425	1,348,335	-	1,348,335	417,297	-	464,535	152,706	1,034,538	-	-	1,723,201	-	1,723,201	343,845	(408,341)	(409,003)	(215,164)
R036	CITY OF PRESTONSBURG	5,817,333	7,690,902	4,271,593	280,487	38,462	318,949	-	318,949	192,856	-	214,688	-	407,544	-	-	796,388	116,356	912,744	13,758	(230,495)	(189,023)	(99,440)
R037	PAUL SAWYIER LIBRARY	1,998,578	2,642,253	1,467,530	96,363	(148,873)	(52,510)	-	(52,510)	66,257	-	73,757	-	140,014	-	-	273,604	141,385	414,989	(79,705)	(96,167)	(64,940)	(34,563)
R038	CITY OF FULTON	2,340,355	3,094,105	1,718,493	112,842	(130,561)	(17,719)	-	(17,719)	77,587	-	86,370	-	163,957	-	-	320,392	75,510	395,902	(12,642)	(103,252)	(76,045)	(40,006)
R041	CITY OF CRITTENDEN	192,702	254,765	141,498	9,291	(9,864)	(573)	-	(573)	6,388	-	7,112	-	13,500	-	-	26,381	22,184	48,565	(10,816)	(14,694)	(6,261)	(3,294)
R042	MAYFIELD ELEC & WATER SYS	7,949,071	10,509,203	5,836,901	383,270	(145,092)	238,178	-	238,178	263,528	-	293,359	153,790	710,677	-	-	1,088,221	-	1,088,221	283,817	(267,193)	(258,290)	(135,879)
R045	CITY OF RUSSELL	1,829,136	2,418,240	1,343,111	88,193	(93,457)	(5,264)	-	(5,264)	60,639	-	67,504	-	128,143	-	-	250,407	64,985	315,392	(12,071)	(84,476)	(59,434)	(31,268)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
R047	LINCOLN TRAIL AREA DEV DI	3,898,718	5,154,366	2,862,779	187,980	282,546	470,526	-	470,526	129,250	-	143,882	157,832	430,964	-	-	533,731	-	533,731	191,910	(101,352)	(126,681)	(66,644)
R048	HARLAN CO CONSERV DIST	106,618	140,955	78,288	5,141	8,616	13,757	-	13,757	3,535	-	3,935	8,829	16,299	-	-	14,596	-	14,596	7,666	(677)	(3,464)	(1,825)
R050	HART CO AMB SERVICE	1,791,464	2,368,435	1,315,449	86,377	(153,790)	(67,413)	-	(67,413)	59,391	-	66,114	-	125,505	-	-	245,250	96,447	341,697	(39,356)	(88,004)	(58,210)	(30,622)
R051	HENDERSON MUN W & S DEPT	8,102,153	10,711,587	5,949,307	390,651	45,594	436,245	-	436,245	268,602	-	299,009	40,754	608,365	-	-	1,109,177	45,604	1,154,781	120,130	(264,787)	(263,264)	(138,495)
R052	CITY OF CAMPBELLSBURG	220,302	291,254	161,765	10,622	39,797	50,419	-	50,419	7,303	-	8,130	16,859	32,292	-	-	30,159	-	30,159	18,789	(5,732)	(7,158)	(3,766)
R054	SOUTH HOPKINS WATER DIST	602,701	796,810	442,555	29,060	16,576	45,636	-	45,636	19,981	-	22,243	18,225	60,449	-	-	82,509	-	82,509	23,376	(15,551)	(19,584)	(10,301)
R057	CITY OF WILMORE	1,798,197	2,377,336	1,320,393	86,701	(96,796)	(10,095)	-	(10,095)	59,614	-	66,362	-	125,976	-	-	246,172	104,559	350,731	(47,375)	(88,213)	(58,429)	(30,738)
R058	HOUSING AUTH OF PAINTSVLE	1,018,765	1,346,875	748,066	49,120	(13,524)	35,596	-	35,596	33,774	-	37,597	2,655	74,026	-	-	139,468	10,438	149,906	8,877	(34,239)	(33,103)	(17,415)
R061	KY COMM ECONOMIC OPPORT	17,081,285	22,582,599	12,542,569	823,587	611,736	1,435,323	-	1,435,323	566,279	-	630,182	431,884	1,628,345	-	-	2,338,413	219,004	2,557,417	593,067	(674,932)	(555,024)	(291,980)
R063	WOODCREEK WATER DISTRICT	3,937,058	5,205,054	2,890,931	189,828	(385,783)	(195,955)	-	(195,955)	130,521	-	145,297	-	275,818	-	-	538,980	295,668	834,648	(175,462)	(188,142)	(127,927)	(67,269)
R071	LOGAN CO PUBLIC LIBRARY	945,758	1,250,355	694,458	45,600	(21,125)	24,475	-	24,475	31,354	-	34,903	9,652	75,909	-	-	129,473	-	129,473	24,978	(31,647)	(30,731)	(16,163)
R072	LYON CO HOUSING AUTHORITY	415,174	548,888	304,857	20,018	(50,435)	(30,417)	-	(30,417)	13,764	-	15,322	-	29,086	-	-	56,837	26,480	83,317	(15,544)	(18,101)	(13,490)	(7,095)
R073	MCCRACKEN CO BD OF ED	18,663,742	24,674,714	13,704,547	899,886	(623,958)	275,928	-	275,928	618,740	-	688,783	-	1,307,523	-	-	2,555,050	424,013	2,979,063	(69,160)	(676,907)	(606,443)	(319,033)
R076	RICHMOND UTILITIES	6,909,884	9,135,328	5,073,839	333,165	43,289	376,454	-	376,454	229,076	-	255,008	52,606	536,690	-	-	945,957	337,308	1,283,265	(35,719)	(368,217)	(224,524)	(118,115)
R078	CITY OF LORETTO	42,513	56,206	31,217	2,050	(4,033)	(1,983)	-	(1,983)	1,409	-	1,569	-	2,978	-	-	5,820	3,314	9,134	(1,847)	(2,200)	(1,381)	(726)
R079	MARSHALL CO PUB LIBRARY	1,623,079	2,145,819	1,191,806	78,258	35,723	113,981	-	113,981	53,808	-	59,900	19,063	132,771	-	-	222,198	-	222,198	43,456	(52,400)	(52,739)	(27,744)
R088	CITY OF WEST LIBERTY	2,871,050	3,795,719	2,108,175	138,430	7,570	146,000	-	146,000	95,181	-	105,956	-	201,137	-	-	393,044	178,304	571,348	(79,539)	(148,307)	(93,289)	(49,073)
R089	CENTRAL CITY MUN WTR&SEWR	2,052,610	2,713,687	1,507,205	98,968	(60,861)	38,107	-	38,107	68,048	-	75,751	13,481	157,280	-	-	281,000	64,991	345,991	(21,055)	(65,874)	(66,696)	(35,083)
R090	NELSON CO PUBLIC LIBRARY	1,756,296	2,321,940	1,289,625	84,681	(224,898)	(140,217)	-	(140,217)	58,225	-	64,816	-	123,041	-	-	240,435	173,738	414,173	(107,032)	(97,011)	(57,068)	(30,021)
R093	TRI CO COMM ACTION AGENCY	499,366	660,195	366,678	24,077	(34,583)	(10,506)	-	(10,506)	16,555	-	18,429	-	34,984	-	-	68,363	75,200	143,563	(52,623)	(31,195)	(16,226)	(8,535)
R097	PERRY COUNTY PUBLIC LIB	1,089,713	1,440,674	800,163	52,541	(40,615)	11,926	-	11,926	36,126	-	40,216	2,096	78,438	-	-	149,181	38,233	187,414	(2,598)	(52,343)	(35,408)	(18,627)
R103	ROWAN CO PUBLIC LIBRARY	944,033	1,248,074	693,191	45,517	58,282	103,799	-	103,799	31,297	-	34,839	54,398	120,534	-	-	129,237	20,203	149,440	58,306	(40,401)	(30,675)	(16,135)
R104	CITY OF RUSSELL SPRINGS	1,902,032	2,514,614	1,396,638	91,708	(104,669)	(12,961)	-	(12,961)	63,056	-	70,194	-	133,250	-	-	260,387	148,410	408,797	(84,723)	(96,508)	(61,803)	(32,513)
R105	CITY OF STAMPING GROUND	56,703	74,965	41,636	2,734	3,490	6,224	-	6,224	1,880	-	2,093	15,130	19,103	-	-	7,763	4,334	12,097	5,989	3,828	(1,842)	(970)
R106	SHELBY CO PARK RECREATION	876,590	1,158,910	643,669	42,265	(35,237)	7,028	-	7,028	29,061	-	32,350	-	61,411	-	-	120,004	82,774	202,778	(40,148)	(57,753)	(28,483)	(14,984)
R109	TAYLOR CO PUBLIC LIBRARY	662,075	875,307	486,153	31,922	28,134	60,056	-	60,056	21,949	-	24,434	61,124	107,507	-	-	90,637	141	90,778	49,077	481	(21,513)	(11,331)
R114	BOWLING GREEN PUBLIC SCHO	14,818,890	19,591,562	10,881,321	714,504	512,749	1,227,253	-	1,227,253	491,276	-	546,889	32,379	1,070,544	-	-	2,028,693	905	2,029,598	276,199	(500,431)	(481,512)	(253,309)
R115	S W E D A	140,005	185,096	102,804	6,750	2,100	8,850	-	8,850	4,641	-	5,167	1,518	11,326	-	-	19,167	661	19,828	2,705	(4,264)	(4,549)	(2,394)
R116	WAYNE CO CONSERV DIST	121,586	160,745	89,279	5,862	1,372	7,234	-	7,234	4,031	-	4,487	10,349	18,867	-	-	16,645	586	17,231	7,913	(247)	(3,951)	(2,079)
R117	WEBSTER COUNTY WATER DIST	688,562	910,325	505,602	33,200	(77,441)	(44,241)	-	(44,241)	22,827	-	25,411	-	73,405	-	-	94,264	51,177	145,441	(23,698)	(14,198)	(22,374)	(11,771)
R118	WILLIAMSBURG IND BD OF ED	2,457,879	3,249,480	1,804,789	118,508	161,973	280,481	-	280,481	81,484	-	90,708	578,410	750,602	-	-	336,481	39,912	376,393	359,777	136,309	(79,864)	(42,010)
R120	CITY OF MIDWAY	599,529	792,617	440,226	28,907	(25,561)	3,346	-	3,346	19,876	-	22,126	-	42,002	-	-	82,075	21,943	104,018	(5,663)	(26,625)	(19,481)	(10,247)
R959	N KY LEGAL AID SOCIETY	5,208,733	6,886,294	3,824,706	251,143	(243,241)	7,902	-	7,902	172,680	-	192,228	5,056	369,964	-	-	713,071	79,616	792,687	46,284	(210,724)	(169,248)	(89,016)
T036	FLOYD COUNTY CONSV DIST	151,802	200,692	111,466	7,319	(27,306)	(19,987)	-	(19,987)	5,033	-	5,602	-	10,635	-	-	20,782	38,322	59,104	(22,054)	(18,887)	(4,933)	(2,595)
V001	ADAIR COUNTY FISCAL COURT	4,114,234	5,439,293	3,021,030	198,371	(131,537)	66,834	-	66,834	136,395	-	151,835	143,807	432,037	-	-	563,235	-	563,235	163,961	(91,147)	(133,684)	(70,328)
V002	ALLEN COUNTY FISCAL COURT	4,817,877	6,369,555	3,537,705	232,297	(57,239)	175,058	-	175,058	159,722	-	177,803	-	337,525	-	-	659,563	102,329	761,892	(5,266)	(180,198)	(156,548)	(82,355)
V003	ANDERSON CO FISCAL COURT	6,193,944	8,188,808	4,548,134	298,646	(194,159)	104,487	-	104,487	205,342	-	228,587	122,022	555,952	-	-	847,945	219,467	1,067,412	94,017	(298,341)	(201,261)	(105,879)
V004	BALLARD COUNTY FISCAL CT	4,805,023	6,352,561	3,528,267	231,678	(163,723)	67,955	-	67,955	159,296	-	177,329	99,451	436,076	-	-	657,803	310,293	968,096	(8,718)	(285,037)	(156,130)	(82,133)
V005	BARREN CO FISCAL CT	5,173,732	6,840,020	3,799,005	249,455	691,367	940,822	-	940,822	171,520	-	190,936	981,105	1,343,561	-	-	708,279	-	708,279	752,644	139,185	(168,111)	(88,436)
V006	BATH CO FISCAL COURT	2,708,842	3,581,270	1,989,068	130,609	(69,715)	60,894	-	60,894	89,803	-	99,969	-	189,772	-	-	370,838	49,030	419,868	3,500	(99,272)	(88,019)	(46,305)
V007	BELL CO FISCAL CT	5,126,656	6,777,781	3,764,438	247,185	170,680	417,865	-	417,865	169,959	-	189,198	136,925	496,082	-	-	701,835	69,720	771,555	103,751	(125,010)	(166,581)	(87,634)
V008	BOONE CO FISCAL CT	24,544,122	32,448,969	18,022,435	1,183,413	847,839	2,031,252	-	2,031,252	813,686	-	905,797	100,128	1,819,611	-	-	3,360,068	97,002	3,457,070	390,659	(811,055)	(797,515)	(419,549)
V009	BOURBON CO FISCAL COURT	4,675,757	6,181,663	3,433,349	225,445	(331,656)	(106,211)	-	(106,211)	155,011	-	172,558	3,951	331,520	-	-	640,107	770,276	1,410,383	(390,401)	(456,607)	(151,930)	(79,921)
V010	BOYD COUNTY FISCAL COURT	17,318,670	22,896,439	12,716,878	835,032	340,261	1,175,293	-	1,175,293	574,148	-	639,143	-	1,213,291	-	-	2,370,911	149,252	2,520,163	156,786	(604,882)	(562,737)	(296,040)
V011	BOYLE COUNTY FISCAL COURT	8,433,301	11,149,388	6,192,465	406,618	568,079	974,697	-	974,697	279,581	-	311,230	362,815	953,626	-	-	1,154,511	-	1,154,511	433,904	(216,610)	(274,024)	(144,153)
V012	BRACKEN CO FISCAL COURT	2,989,075	3,951,756	2,194,839	144,120	22,589	166,709	-	166,709	99,094	-	110,311	-	209,405	-	-	409,202	10,621	419,823	42,966	(105,165)	(97,124)	(51,095)
V013	BREATHITT CO FISCAL COURT	2,660,152	3,516,898	1,953,315	128,261	(109,562)	18,699	-	18,699	88,189	-	98,173	138,452	324,814	-	-	364,172	57,691	421,863	73,927	(39,069)	(86,437)	(45,475)
V014	BRECKINRIDGE CO FISCAL CT	5,749,723	7,601,518	4,221,948	277,227	178,724	455,951	-	455,951	190,615	-	212,193	3,058	405,866	-	-	787,132	64,825	851,957	62,804	(223,785)	(186,826)	(98,289)
V016	BUTLER COUNTY FISCAL CT	4,301,872	5,687,363	3,158,810	207,418	(198,265)	9,153	-	9,153	142,616	-	158,760	-	301,376	-	-	588,923	453,227	1,042,150	(228,519)	(298,939)	(139,781)	(73,535)
V017	CALDWELL CO FISCAL COURT	2,751,634	3,637,843	2,020,489	132,672	(155,081)	(22,409)	-	(22,409)	91,222	-	101,549	-	192,771	-	-	376,696	119,256	495,953	(45,148)	(121,589)	(89,409)	(47,016)
V018	CALLOWAY CO FISCAL COURT	8,495,680	11,231,857	6,238,269	409,625	64,620	474,245	-	474,245	281,649	-	313,532	7,665	602,846	-	-	1,163,051	46,957	1,210,008	105,179	(291,068)	(276,051)	(146,222)
V019	CAMPBELL CO FISCAL CT	19,275,124	25,483,001	14,153,477	929,364	774,153	1,703,517	-	1,703,517	639,009	-	711,346	1,501,959	2,852,314	-	-	2,638,747	14,497	2,653,244	1,247,072	(92,212)	(626,309)	(329,481)
V020	CARLISLE CO FISCAL COURT	2,236,909	2,957,343	1,642,534	107,854	(40,756)	67,098	-	67,098	74,158	-	82,553	43,813	200,524	-	-	306,231	33,949	340,180	31,908	(60,643)	(72,684)	(38,237)
V021	CARROLL CO FISCAL CT	6,794,753	8,983,117	4,989,300	327,614	275,225	602,839	-	602,839	225,260	-	250,759	33,509	509,528	-	-	930,196	109,134	1,039,330	29,444	(222,316)	(220,783)	(116,147)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
V022	CARTER CO FISCAL CT	6,774,331	8,956,118	4,974,304	326,629	(730,008)	(403,379)	-	(403,379)	224,583	-	250,006	-	474,589	-	-	927,400	556,236	1,483,636	(309,859)	(363,272)	(220,119)	(115,797)
V023	CASEY CO FISCAL COURT	4,417,059	5,839,648	3,243,390	212,972	(107,215)	105,757	-	105,757	146,434	-	163,011	22,940	332,385	-	-	604,691	17,715	622,406	73,083	(144,077)	(143,524)	(75,509)
V024	CHRISTIAN CO FISCAL COURT	6,821,574	9,018,576	5,008,994	328,907	(129,371)	199,536	-	199,536	226,149	-	251,749	215,308	693,206	-	-	933,867	76,426	1,010,293	174,838	(153,666)	(221,654)	(116,605)
V025	CLARK COUNTY FISCAL COURT	6,860,415	9,069,927	5,037,515	330,780	(179,764)	151,016	-	151,016	227,436	-	253,183	-	480,619	-	-	939,185	677,583	1,616,768	(312,657)	(483,305)	(222,916)	(117,273)
V026	CLAY COUNTY FISCAL CT	5,988,778	7,917,564	4,397,483	288,753	(1,726,971)	(1,438,218)	-	(1,438,218)	198,540	-	221,015	-	419,555	-	-	819,858	1,216,644	2,036,501	(665,254)	(654,729)	(194,594)	(102,375)
V027	CLINTON CO FISCAL COURT	3,845,075	5,083,446	2,823,390	185,393	84,568	269,961	-	269,961	127,472	-	141,902	182,667	452,041	-	-	526,387	15,805	542,192	163,666	(63,153)	(124,938)	(65,726)
V028	CRITTENDEN CO FIS CT	5,056,820	6,685,454	3,713,158	243,818	143,167	386,985	-	386,985	167,644	-	186,621	268,527	622,792	-	-	692,274	6,409	698,683	247,088	(72,228)	(164,312)	(86,430)
V030	DAVIESS CO FISCAL COURT	12,308,481	16,272,634	9,037,960	593,462	(638,792)	(45,330)	-	(45,330)	408,051	-	454,243	29,527	891,821	-	-	1,685,020	1,247,064	2,932,084	(526,707)	(903,219)	(399,941)	(210,396)
V031	EDMONSON CO FISCAL CRT	3,434,687	4,540,885	2,522,047	165,606	(177,855)	(12,249)	-	(12,249)	113,867	-	126,757	132,646	373,270	-	-	470,206	42,293	512,499	93,009	(71,922)	(111,604)	(58,712)
V032	ELLIOTT CO FISCAL CT	1,991,177	2,632,469	1,462,096	96,006	88,139	184,145	-	184,145	66,011	-	73,484	5,637	145,132	-	-	272,590	26,634	299,224	23,744	(78,100)	(64,700)	(34,030)
V033	ESTILL CO FISCAL COURT	3,711,636	4,907,031	2,725,407	178,959	(293,253)	(114,294)	-	(114,294)	123,048	-	136,977	-	260,025	-	-	508,120	202,416	710,536	(94,281)	(172,181)	(120,603)	(63,446)
V035	FLEMING CO FISCAL COURT	2,367,900	3,130,521	1,738,718	114,170	(116,544)	(2,374)	-	(2,374)	78,501	-	87,387	-	165,888	-	-	324,163	18,708	342,871	28,849	(88,417)	(76,940)	(40,473)
V036	FLOYD CO FISCAL COURT	7,483,816	9,894,104	5,495,270	360,838	(366,145)	(5,307)	-	(5,307)	248,103	-	276,189	75,697	599,989	-	-	1,024,528	111,233	1,135,761	65,342	(230,015)	(243,172)	(127,920)
V037	FRANKLIN CO FISCAL COURT	10,671,212	14,108,055	7,835,735	514,520	(192,175)	322,345	-	322,345	353,772	-	393,820	40,754	788,346	-	-	1,460,879	70,420	1,531,299	139,888	(353,692)	(346,741)	(182,408)
V038	FULTON COUNTY FIS CT	6,058,391	8,009,597	4,448,599	292,110	112,083	404,193	-	404,193	200,848	-	223,584	141,748	566,180	-	-	829,388	223,901	1,053,289	108,653	(295,348)	(196,856)	(103,553)
V039	GALLATIN CO FISCAL COURT	4,538,034	5,999,584	3,332,220	218,805	(25,197)	193,608	-	193,608	150,445	-	167,475	39,128	357,048	-	-	621,253	54,596	675,849	84,164	(177,938)	(147,455)	(77,579)
V040	GARRARD CO FISCAL COURT	4,284,678	5,664,630	3,146,184	206,589	(292,677)	(86,088)	-	(86,088)	142,046	-	158,125	65,974	366,145	-	-	586,569	179,537	766,106	(64,471)	(123,027)	(139,223)	(73,340)
V041	GRANT COUNTY FISCAL COURT	6,643,229	8,782,792	4,878,038	320,308	(99,800)	220,508	-	220,508	220,236	-	245,167	49,562	514,965	-	-	909,452	105,705	1,015,157	99,576	(270,351)	(215,859)	(113,553)
V042	GRAVES COUNTY FISCAL CT	7,954,357	10,516,192	5,840,783	383,525	(314,137)	69,388	-	69,388	263,703	-	293,554	9,496	566,753	-	-	1,088,944	179,611	1,268,555	36,637	(344,009)	(258,462)	(135,969)
V043	GRAYSON CO FISCAL COURT	12,519,991	16,552,265	9,193,269	603,661	1,076,860	1,680,521	-	1,680,521	415,063	-	462,048	762,673	1,639,784	-	-	1,713,976	-	1,713,976	775,283	(228,649)	(406,813)	(214,018)
V044	GREEN COUNTY FISCAL COURT	1,733,648	2,291,998	1,272,995	83,589	19,566	103,155	-	103,155	57,474	-	63,980	18,983	140,437	-	-	237,335	-	237,335	48,307	(59,238)	(56,332)	(29,634)
V045	GREENUP CO FISCAL CT	13,617,606	18,003,385	9,999,234	656,583	1,744,145	2,400,728	-	2,400,728	451,451	-	502,556	1,233,131	2,187,138	-	-	1,864,238	-	1,864,238	1,243,296	(245,144)	(442,478)	(232,776)
V046	HANCOCK CO FISCAL COURT	4,624,229	6,113,540	3,395,512	222,961	(134,766)	88,195	-	88,195	153,302	-	170,657	-	323,959	-	86,384	633,053	-	719,437	8,889	(175,067)	(150,256)	(79,045)
V047	HARDIN CO FISCAL COURT	9,219,077	12,188,236	6,769,450	444,505	739,474	1,183,979	-	1,183,979	305,631	-	340,229	560,597	1,206,457	-	-	1,262,083	-	1,262,083	569,975	(168,458)	(299,556)	(157,587)
V048	HARLAN CO FIS CT	7,133,803	9,431,364	5,238,260	343,962	(193,914)	150,048	-	150,048	236,500	-	263,272	135,127	634,899	-	-	976,611	131,366	1,107,977	75,821	(195,158)	(231,799)	(121,942)
V049	HARRISON CO FISCAL COURT	2,874,166	3,799,839	2,110,463	138,580	(64,827)	73,753	-	73,753	95,284	-	106,071	73,330	274,685	-	-	393,471	63,616	457,087	31,517	(71,400)	(93,391)	(49,128)
V050	HART COUNTY FISCAL COURT	6,046,427	7,993,780	4,439,814	291,533	127,007	418,540	-	418,540	200,451	-	223,143	39,168	462,762	-	-	827,750	426	828,176	128,661	(194,253)	(196,467)	(103,353)
V051	HENDERSON CO FISCAL COURT	12,796,829	16,918,263	9,396,548	617,008	(287,649)	329,359	-	329,359	424,240	-	472,265	343,905	1,240,410	-	-	1,751,875	193,308	1,945,183	241,011	(311,230)	(415,809)	(218,745)
V052	HENRY CO FISCAL COURT	2,438,959	3,224,467	1,790,897	117,596	(46,627)	70,969	-	70,969	80,856	-	90,009	18,158	189,023	-	-	333,891	50,913	384,804	29,418	(103,658)	(79,249)	(41,696)
V053	HICKMAN CO FISCAL COURT	2,225,891	2,942,777	1,634,443	107,323	(46,643)	60,680	-	60,680	73,793	-	82,146	2,366	158,305	-	-	304,723	16,318	321,041	23,762	(76,124)	(72,326)	(38,049)
V054	HOPKINS CO FISCAL COURT	10,153,038	13,422,994	7,455,246	489,536	239,004	728,540	-	728,540	336,593	-	374,696	275,618	986,907	-	-	1,389,942	-	1,389,942	395,747	(295,325)	(329,904)	(173,553)
V055	JACKSON CO FISCAL COURT	5,188,534	6,859,589	3,809,874	250,169	(151,937)	98,232	-	98,232	172,010	-	191,482	48,662	412,154	-	-	710,306	359,365	1,069,671	(83,144)	(317,090)	(168,592)	(88,696)
V057	JESSAMINE CO FISCAL COURT	14,002,676	18,512,473	10,281,986	675,149	271,854	947,003	-	947,003	464,217	-	516,767	-	980,984	-	-	1,916,954	234,256	2,151,210	41,817	(517,697)	(454,991)	(239,353)
V060	KNOTT CO FISCAL CT	4,330,419	5,725,103	3,179,771	208,794	342,853	551,647	-	551,647	143,562	-	159,813	308,223	611,598	-	-	592,830	-	592,830	286,415	(52,916)	(140,709)	(74,020)
V061	KNOX CO FISCAL CT	7,393,502	9,774,704	5,428,954	356,483	(188,863)	167,620	-	167,620	245,109	-	272,856	77,006	594,971	-	-	1,012,164	60,389	1,072,553	115,427	(226,380)	(240,238)	(126,382)
V062	LARUE CO FISCAL COURT	4,728,843	6,251,847	3,472,329	228,005	26,830	254,835	-	254,835	156,771	-	174,517	67,833	399,121	-	-	647,374	53,037	700,411	117,141	(183,945)	(153,655)	(80,830)
V063	LAUREL COUNTY FISCAL COUR	14,521,852	19,198,859	10,663,210	700,182	129,051	829,233	-	829,233	481,428	-	535,927	-	1,017,355	-	-	1,988,029	619,927	2,607,956	(148,271)	(722,237)	(471,860)	(248,210)
V064	LAWRENCE CO FISCAL CT	4,436,647	5,865,543	3,257,773	213,916	(424,066)	(210,150)	-	(210,150)	147,084	-	163,734	-	310,818	-	-	607,373	282,365	889,738	(152,132)	(206,790)	(144,160)	(75,838)
V065	LEE COUNTY FISCAL COURT	3,665,506	4,846,044	2,691,534	176,735	(245,887)	(69,152)	-	(69,152)	121,519	-	135,275	-	256,794	-	-	501,805	51,705	553,510	30,122	(145,077)	(119,104)	(62,657)
V066	LESLIE CO FISCAL COURT	6,487,921	8,577,465	4,763,997	312,820	473,952	786,772	-	786,772	215,087	-	239,436	312,587	767,110	-	-	888,191	153,408	1,041,599	330,460	(283,233)	(210,813)	(110,908)
V067	LETCHER CO FISCAL COURT	4,756,277	6,288,116	3,492,473	229,327	103,650	332,977	-	332,977	157,680	-	175,530	262,541	595,751	-	-	651,130	-	651,130	279,660	(99,191)	(154,546)	(81,303)
V068	LEWIS COUNTY FISCAL COURT	2,834,212	3,747,018	2,081,126	136,654	(270,207)	(133,553)	-	(133,553)	93,960	-	104,596	-	198,556	-	-	388,001	174,989	562,990	(87,753)	(136,142)	(92,092)	(48,447)
V069	LINCOLN CO FISCAL COURT	3,411,371	4,510,061	2,504,926	164,482	79,102	243,584	-	243,584	113,094	-	125,896	132,460	371,450	-	-	467,014	-	467,014	171,075	(97,479)	(110,846)	(58,315)
V070	LIVINGSTON CO FISCAL CT	3,911,850	5,171,728	2,872,422	188,613	(208,767)	(20,154)	-	(20,154)	129,686	-	144,366	-	274,052	-	-	535,529	227,705	763,234	(109,580)	(185,626)	(127,108)	(66,868)
V071	LOGAN COUNTY FISCAL COURT	9,994,391	13,213,253	7,338,754	481,887	713,468	1,195,355	-	1,195,355	331,334	-	368,842	345,408	1,045,584	-	-	1,368,223	-	1,368,223	443,453	(270,504)	(324,749)	(170,833)
V072	LYON COUNTY FISCAL COURT	1,662,532	2,197,979	1,220,776	80,160	(166,199)	(86,039)	-	(86,039)	55,116	-	61,356	-	116,472	-	-	227,599	123,720	351,319	(72,178)	(80,229)	(54,021)	(28,413)
V073	MCCRACKEN CO FISCAL COURT	7,554,152	9,987,094	5,546,917	364,229	(105,161)	259,068	-	259,068	250,435	-	278,785	48,108	577,328	-	-	1,034,157	24,940	1,058,197	136,725	(243,007)	(245,458)	(129,129)
V074	MCCREARY CO FISCAL CT	6,034,073	7,977,448	4,430,743	290,937	(77,477)	213,460	-	213,460	200,042	-	222,687	-	422,729	-	-	826,059	222,044	1,048,103	(72,812)	(253,354)	(196,066)	(103,140)
V075	MCLEAN COUNTY FISCAL CT	4,574,148	6,047,329	3,358,738	220,546	164,791	385,337	-	385,337	151,642	-	168,808	145,117	465,567	-	-	626,197	-	626,197	176,137	(109,940)	(148,628)	(78,190)
V076	MADISON CO FISCAL COURT	10,513,734	13,899,859	7,720,101	506,927	(710,249)	(203,322)	-	(203,322)	348,551	-	388,008	-	736,559	-	-	1,439,321	883,642	2,322,963	(585,746)	(479,316)	(341,624)	(179,718)
V077	MAGOFFIN CO FISCAL COURT	2,750,298	3,636,078	2,019,509	132,608	11,225	143,833	-	143,833	91,178	-	101,499	125,608	318,285	-	-	376,513	56,038	432,551	69,217	(47,105)	(89,366)	(47,012)
V078	MARION CO FISCAL COURT	10,787,345	14,261,591	7,921,009	520,120	164,536	684,656	-	684,656	357,622	-	398,105	-	755,727	-	-	1,476,778	47,206	1,523,984	139,994	(373,341)	(350,514)	(184,395)
V079	MARSHALL CO FISCAL COURT	7,747,132	10,242,226	5,688,620	373,534	(374,135)	(601)	-	(601)	256,833	-	285,907	-	542,740	-	-	1,060,575	170,614	1,231,189	(29,945)	(274,350)	(251,728)	(132,426)
V080	MARTIN CO FISCAL COURT	3,421,276	4,523,156	2,512,199	164,959	12,478	177,437	-	177,437	113,422	-	126,262	6,533	246,217	-	-	468,370	57,852	526,222	30,183	(140,538)	(111,168)	(58,482)

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
V081	MASON CO FIS CT	7,005,762	9,262,085	5,144,241	337,788	108,165	445,953	-	445,953	232,255	-	258,547	118,397	609,199	-	-	959,083	22,937	982,020	171,701	(197,129)	(227,639)	(119,754)
V082	MEADE COUNTY FISCAL COURT	11,850,515	15,667,173	8,701,682	571,381	(430,753)	140,628	-	140,628	392,868	-	437,342	63,638	893,848	-	-	1,622,325	247,948	1,870,273	(3,052)	(385,745)	(385,060)	(202,569)
V083	MENIFEE CO FISCAL COURT	1,906,873	2,521,014	1,400,193	91,941	(15,358)	76,583	-	76,583	63,217	-	70,373	14,052	147,642	-	-	261,049	19,883	280,932	21,876	(60,611)	(61,960)	(32,595)
V084	MERCER COUNTY FISCAL COUR	3,915,467	5,176,509	2,875,078	188,787	(106,305)	82,482	-	82,482	129,806	-	144,500	79,886	354,192	-	-	536,024	-	536,024	134,301	(121,980)	(127,226)	(66,928)
V085	METCALFE CO FISCAL COURT	2,606,676	3,446,200	1,914,049	125,683	109,908	235,591	-	235,591	86,416	-	96,199	45,467	228,082	-	-	356,852	27,245	384,097	46,047	(72,806)	(84,699)	(44,553)
V086	MONROE CO FISCAL COURT	2,800,658	3,702,656	2,056,487	135,036	330,514	465,550	-	465,550	92,847	-	103,358	396,141	592,346	-	-	383,408	-	383,408	326,850	20,964	(91,002)	(47,874)
V087	MONTGOMERY CO FISCAL CT	6,729,313	8,896,601	4,941,248	324,459	(385,574)	(61,115)	-	(61,115)	223,090	-	248,344	278,497	749,931	-	-	921,237	210,098	1,131,335	78,571	(126,290)	(218,656)	(115,020)
V088	MORGAN CO FISCAL CT	2,695,320	3,563,393	1,979,139	129,957	(259,952)	(129,995)	-	(129,995)	89,355	-	99,470	-	188,825	-	-	368,987	122,525	491,512	(58,093)	(110,941)	(87,579)	(46,079)
V089	MUHLENBERG CO FISCAL CT	9,588,844	12,677,092	7,040,965	462,333	(428,759)	33,574	-	33,574	317,889	-	353,875	1,685	673,449	-	-	1,312,704	343,645	1,656,349	(44,069)	(463,350)	(311,571)	(163,900)
V090	NELSON CO FISCAL CT	15,614,236	20,643,064	11,465,334	752,852	769,579	1,522,431	-	1,522,431	517,643	-	576,241	619,524	1,713,408	-	-	2,137,575	-	2,137,575	814,212	(464,121)	(507,355)	(266,909)
V091	NICHOLAS CO FISCAL COURT	2,799,100	3,700,597	2,055,343	134,961	(167,877)	(32,916)	-	(32,916)	92,796	-	103,300	-	196,096	-	-	383,194	86,543	469,737	(19,468)	(115,375)	(90,951)	(47,847)
V092	OHIO COUNTY FISCAL CRT	6,946,388	9,183,588	5,100,644	334,925	126,921	461,846	-	461,846	230,287	-	256,355	-	486,642	-	-	950,954	21,353	972,307	106,799	(248,016)	(225,710)	(118,730)
V093	OLDHAM CO FISCAL COURT	10,162,330	13,435,280	7,462,069	489,984	310,493	800,477	-	800,477	336,901	-	375,039	189,194	901,134	-	-	1,391,214	-	1,391,214	361,014	(347,176)	(330,206)	(173,712)
V094	OWEN COUNTY FISCAL COURT	4,214,063	5,571,273	3,094,333	203,184	(155,021)	48,163	-	48,163	139,705	-	155,519	-	295,224	-	-	576,901	145,842	722,743	(52,284)	(166,274)	(136,928)	(72,038)
V095	OWSLEY CO FISCAL COURT	1,637,213	2,164,505	1,202,185	78,939	(11,914)	67,025	-	67,025	54,277	-	60,421	6,832	121,530	-	-	224,133	49,009	273,142	(16,385)	(54,043)	(53,198)	(27,985)
V096	PENDLETON CO FISCAL COURT	3,254,005	4,302,012	2,389,374	156,894	66,723	223,617	-	223,617	107,877	-	120,089	364,136	592,102	-	-	445,470	114,595	560,065	166,639	26,753	(105,733)	(55,620)
V097	PERRY COUNTY FISCAL COURT	9,119,693	12,056,844	6,696,474	439,713	170,568	610,281	-	610,281	302,336	-	336,561	270,084	908,981	-	-	1,248,478	265,415	1,513,893	59,535	(212,232)	(296,327)	(155,889)
V098	PIKE COUNTY FISCAL COURT	18,077,736	23,899,974	13,274,250	871,631	216,601	1,088,232	-	1,088,232	599,313	-	667,156	95,363	1,361,832	-	-	2,474,826	134,312	2,609,138	238,213	(589,102)	(587,402)	(309,015)
V099	POWELL CO FISCAL CT	7,404,520	9,780,270	5,437,044	357,014	75,960	432,974	-	432,974	245,475	-	273,263	-	518,738	-	-	1,013,672	25,806	1,039,478	107,637	(261,212)	(240,596)	(126,569)
V100	PULASKI CO FISCAL CT	11,699,604	15,467,658	8,590,869	564,105	(1,451,585)	(887,480)	-	(887,480)	387,865	-	431,772	-	819,637	-	-	1,601,665	425,175	2,026,836	(78,977)	(548,076)	(380,157)	(199,988)
V101	ROBERTSON CO FISCAL CT	943,142	1,246,897	692,537	45,474	(18,397)	27,077	-	27,077	31,267	-	34,807	47,680	113,754	-	-	129,115	15,018	144,133	30,778	(14,390)	(30,646)	(16,121)
V102	ROCKCASTLE CO FISCAL CT	5,090,486	6,729,962	3,737,879	245,442	(200,742)	44,700	-	44,700	168,760	-	187,864	-	356,624	-	-	696,883	220,878	917,761	(87,459)	(221,259)	(165,406)	(87,014)
V103	ROWAN CO FISCAL COURT	9,762,515	12,906,697	7,168,490	470,707	367,916	838,623	-	838,623	323,647	-	360,284	249,286	933,217	-	-	1,336,480	-	1,336,480	326,914	(246,086)	(317,214)	(166,874)
V104	RUSSELL CO FISCAL COURT	5,131,608	6,784,329	3,768,074	247,424	(346,440)	(99,016)	-	(99,016)	170,123	-	189,381	27,324	386,828	-	-	702,513	58,676	761,189	47,227	(167,128)	(166,742)	(87,718)
V105	SCOTT CO FISCAL CT	9,140,282	12,084,064	6,711,592	440,705	61,617	502,322	-	502,322	303,019	-	337,321	171,080	811,420	-	-	1,251,297	66,956	1,318,253	197,238	(250,834)	(296,996)	(156,241)
V106	SHELBY CO FISCAL COURT	7,402,906	9,787,137	5,435,859	356,937	(49,483)	307,454	-	307,454	245,421	-	273,203	14,676	533,300	-	-	1,011,451	13,670	1,027,121	123,834	(250,568)	(240,543)	(126,543)
V107	SIMPSON CO FISCAL COURT	6,217,260	8,219,632	4,565,254	299,770	13,951	313,721	-	313,721	206,115	-	229,447	-	435,562	-	-	851,137	114,453	965,590	17,173	(238,809)	(202,018)	(106,275)
V108	SPENCER CO TREASURER	2,990,967	3,954,258	2,196,228	144,212	(56,690)	87,522	-	87,522	99,156	-	110,381	-	209,537	-	-	409,461	67,340	476,801	186	(19,137)	(97,186)	(51,127)
V109	TAYLOR COUNTY FISCAL COUR	6,395,104	8,454,754	4,695,843	308,345	33,975	342,320	-	342,320	212,010	-	236,010	9,601	457,621	-	-	875,484	92,888	968,372	63,222	(256,859)	(207,797)	(109,317)
V110	TODD COUNTY FISCAL COURT	4,107,223	5,430,023	3,015,881	198,033	(16,119)	181,914	-	181,914	136,163	-	151,576	52,850	340,589	-	-	562,275	14,926	577,201	88,961	(121,909)	(133,456)	(70,208)
V111	TRIGG COUNTY FISCAL COURT	4,641,145	6,135,904	3,407,934	223,776	(37,740)	186,036	-	186,036	153,863	-	171,281	8,487	333,631	-	-	635,369	36,004	671,373	66,788	(174,391)	(150,805)	(79,334)
V112	TRIMBLE CO FISCAL COURT	3,063,751	4,050,484	2,249,673	147,721	149,871	297,592	-	297,592	101,569	-	113,067	99,876	314,512	-	-	419,425	63,298	482,723	113,962	(130,249)	(99,551)	(52,372)
V113	UNION COUNTY FISCAL COURT	6,913,501	9,140,110	5,076,405	333,340	326,510	659,850	-	659,850	229,196	-	255,142	293,414	777,752	-	-	946,452	-	946,452	326,498	(152,380)	(224,641)	(118,177)
V114	WARREN COUNTY FISCAL COUR	20,646,795	27,296,442	15,160,677	995,500	611,357	1,606,857	-	1,606,857	684,482	-	761,967	172,580	1,619,029	-	-	2,826,528	175,405	3,001,933	289,359	(648,455)	(670,879)	(352,929)
V115	WASHINGTON CO FIS COURT	3,470,801	4,588,631	2,548,565	167,347	(131,209)	36,138	-	36,138	115,064	-	128,089	-	243,153	-	-	475,150	76,058	551,208	(6,418)	(129,531)	(112,777)	(59,329)
V116	WAYNE COUNTY FISCAL COURT	7,778,182	10,283,277	5,711,420	375,031	(593,010)	(217,979)	-	(217,979)	257,862	-	287,053	-	544,915	-	-	1,064,826	185,196	1,250,022	(5,983)	(313,429)	(252,737)	(132,958)
V117	WEBSTER CO FISCAL COURT	4,793,393	6,337,185	3,518,727	231,117	(265,179)	(34,062)	-	(34,062)	158,910	-	176,899	-	335,809	-	-	656,211	203,213	859,424	(75,512)	(210,413)	(155,752)	(81,938)
V119	CITY OF HIGHLAND HEIGHTS	1,150,868	1,521,525	845,068	55,490	3,807	59,297	-	59,297	38,154	-	42,473	940	81,567	-	-	157,553	5,223	162,776	17,684	(41,826)	(37,395)	(19,672)
V120	WOODFORD CO FISCAL COURT	7,043,824	9,312,405	5,172,190	339,623	398,508	738,131	-	738,131	233,517	-	259,951	104,022	597,490	-	-	964,293	151,640	1,115,933	132,631	(301,794)	(228,876)	(120,404)
V122	FAMILY HEALTH CENTER	34,830,209	46,047,863	25,575,377	1,679,364	(889,653)	789,711	-	789,711	1,154,691	-	1,285,404	461,473	2,901,568	-	-	4,768,225	130,126	4,898,351	759,057	(1,028,723)	(1,131,742)	(595,375)
V125	LOUISVILLE MEM COMM	32,052	42,375	23,535	1,545	(120,143)	(118,598)	-	(118,598)	1,063	-	1,183	-	2,246	-	-	4,388	69,946	74,334	(68,822)	(1,677)	(1,041)	(548)
V126	LOU & JEFF CO RIVERPORT	359,695	475,541	264,119	17,343	76,798	94,141	-	94,141	11,925	-	13,274	140,298	165,497	-	-	49,242	4,003	53,245	88,842	41,246	(11,688)	(6,148)
V127	LOU LABOR MANAGER COM	134,385	177,666	98,677	6,479	(1,860)	4,619	-	4,619	4,455	-	4,959	-	9,414	-	-	18,397	4,584	22,981	(1,037)	(5,866)	(4,367)	(2,297)
V129	T A R C	61,579,521	81,412,241	45,217,055	2,969,102	(1,803,384)	1,165,718	-	1,165,718	2,041,484	-	2,272,583	-	4,314,067	-	-	8,480,182	1,686,025	10,116,207	(227,650)	(2,520,962)	(2,000,910)	(1,052,618)
V130	ANCHORAGE BD OF EDUCATION	1,549,738	2,048,857	1,137,953	74,722	(124,489)	(49,767)	-	(49,767)	51,377	-	57,193	-	108,570	-	-	212,158	192,563	404,721	(96,797)	(122,506)	(50,356)	(26,491)
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	61,044	80,704	44,823	2,943	(15,339)	(12,396)	-	(12,396)	2,024	-	2,253	3,390	7,667	-	-	8,357	2,058	10,415	1,094	(815)	(1,983)	(1,044)
V145	CITY OF WURTLAND	75,233	99,463	55,243	3,627	(49,078)	(45,451)	-	(45,451)	2,494	-	2,776	2,022	7,292	-	-	10,299	27,000	37,299	(24,447)	(1,830)	(2,445)	(1,285)
V147	HARDIN CO WATER DIST #2	9,161,929	12,112,682	6,727,487	441,749	378,774	820,523	-	820,523	303,736	-	338,120	358,235	1,000,091	-	-	1,254,260	675,618	1,929,878	100,150	(575,628)	(297,700)	(156,619)
V151	HOUSING AUTH OF HENDERSON	1,948,663	2,576,263	1,430,879	93,956	(115,314)	(21,358)	-	(21,358)	64,602	-	71,915	636	137,153	-	-	266,770	131,335	398,105	(46,625)	(117,700)	(63,318)	(33,309)
V156	JEFF CO BD OF ED	376,188,296	497,346,051	276,230,248	18,138,202	(19,501,349)	(1,363,147)	-	(1,363,147)	12,471,390	-	13,883,179	19,727,159	46,081,728	-	-	51,499,843	23,924,281	75,424,124	11,486,154	(22,174,615)	(12,223,518)	(6,430,417)
V158	BIG SANDY AREA COMM PRO	4,158,751	5,498,147	3,053,718	200,517	81,221	281,738	-	281,738	137,871	-	153,478	88,499	379,848	-	-	569,329	55,170	624,499	126,601	(165,033)	(135,131)	(71,088)
V159	CITY OF ERLANGER	3,584,819	4,739,371	2,632,287	172,845	(92,513)	80,332	-	80,332	118,844	-	132,297	18,954	270,095	-	-	490,759	99,350	590,109	19,826	(162,079)	(116,482)	(61,279)
V163	EAST BERNSTADT BD OF ED	900,295	1,190,250	661,075	43,408	30,558	73,966	-	73,966	29,847	-	33,225	172,474	235,546	-	-	123,250	50,286	173,536	71,801	34,853	(29,253)	(15,390)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
V171	CITY OF ADAIRVILLE	434,761	574,784	319,240	20,962	24,552	45,514	-	45,514	14,413	-	16,045	13,826	44,284	-	-	59,518	12,701	72,219	13,529	(19,906)	(14,127)	(7,436)
V176	MADISON CO CONSERV AT DIST	68,166	90,120	50,054	3,287	(7,070)	(3,783)	-	(3,783)	2,260	-	2,516	-	4,776	-	-	9,332	5,496	14,828	(3,862)	(2,810)	(2,215)	(1,165)
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	2,218,880	2,933,507	1,629,295	106,985	(343,935)	(236,950)	-	(236,950)	73,560	-	81,887	-	155,447	-	-	303,763	492,261	796,024	(267,134)	(263,415)	(72,098)	(37,930)
V196	CITY OF BUTLER	67,332	89,017	49,441	3,246	(11,672)	(8,426)	-	(8,426)	2,232	-	2,485	-	4,717	-	-	9,218	6,594	15,811	(4,765)	(2,990)	(2,188)	(1,153)
V197	CITY OF HAZARD	7,522,879	9,945,749	5,523,954	362,721	(51,352)	311,369	-	311,369	249,398	-	277,631	203,989	731,018	-	-	1,029,875	156,590	1,186,465	99,855	(182,267)	(244,442)	(128,599)
V198	MOUNTAIN WATER DISTRICT	5,231,993	6,917,045	3,841,786	252,264	333,419	585,683	-	585,683	173,451	-	193,086	425,460	791,997	-	-	716,255	4,607	720,862	348,801	(18,229)	(170,004)	(89,438)
V200	PULASKI COUNTY LIBRARY	375,053	495,846	275,397	18,083	(308,139)	(290,056)	-	(290,056)	12,434	-	13,841	11,495	37,770	-	-	51,344	582,473	633,817	(341,549)	(235,901)	(12,187)	(6,412)
V205	BARREN/METCALFE CO AMB SR	290,750	384,391	213,494	14,019	(23,403)	(9,384)	-	(9,384)	9,639	-	10,730	-	20,369	-	-	39,803	6,980	46,783	(1,046)	(10,951)	(9,447)	(4,975)
V206	SHELBYVLE MUN WATER&SEWER	3,258,122	4,307,456	2,392,398	157,093	110,555	267,648	-	267,648	108,013	-	120,241	65,428	293,682	-	-	446,034	-	446,034	107,373	(98,166)	(105,867)	(55,680)
V207	BELL CO PUBLIC LIBRARY	498,698	659,313	366,188	24,045	(25,598)	(1,553)	-	(1,553)	16,533	-	18,404	11,676	46,613	-	-	68,271	4,612	72,883	17,482	(19,023)	(16,204)	(8,525)
V208	CITY OF WALTON	1,013,590	1,340,034	744,266	48,871	34,088	82,959	-	82,959	33,603	-	37,406	18,514	89,523	-	-	138,760	14,789	153,549	26,971	(40,736)	(32,935)	(17,326)
V218	MURRAY TOURISM COMMISSION	182,630	241,449	134,103	8,806	(5,803)	3,003	-	3,003	6,055	-	6,740	-	12,795	-	-	25,002	10,629	35,631	(4,159)	(9,620)	(5,934)	(3,122)
V219	BELLEVUE BD OF EDUCATION	2,046,767	2,705,963	1,502,915	98,686	(100,579)	(1,893)	-	(1,893)	67,854	-	75,536	30,143	173,533	-	-	280,201	107,513	387,714	(710)	(111,978)	(66,506)	(34,987)
V224	PENNYROYAL AREA MUSEUM	202,774	268,080	148,894	9,777	45,923	55,700	-	55,700	6,722	-	7,483	20,672	34,877	-	-	27,760	3,965	31,725	21,743	(8,534)	(6,589)	(3,467)
V230	OWENSBORO RIVERPORT AUTH	5,955,446	7,873,497	4,373,008	287,146	164,924	452,070	-	452,070	197,435	-	219,785	279,035	696,255	-	-	815,295	100,357	915,653	175,217	(99,304)	(193,511)	(103,798)
V236	BIG SANDY AREA DEV DIST	5,374,669	7,105,672	3,946,551	259,144	414,732	673,876	-	673,876	178,181	-	198,351	546,130	922,662	-	-	735,787	-	735,787	494,489	(41,102)	(174,640)	(91,879)
V237	BLUE GRASS COMM ACTION	11,748,739	15,532,618	8,626,949	566,474	23,767	590,241	-	590,241	389,494	-	433,586	125,494	948,574	-	-	1,608,392	542,882	2,151,274	(5,771)	(614,348)	(381,753)	(200,828)
V247	HARDIN CO WATER DIST #1	8,411,655	11,120,770	6,176,571	405,574	210,035	615,609	-	615,609	278,863	-	310,431	112,628	701,922	-	-	1,151,548	-	1,151,548	252,984	(285,503)	(273,321)	(143,786)
V251	HENDERSON CO RIVER AUTH	1,621,688	2,143,980	1,190,785	78,191	24,054	102,245	-	102,245	53,762	-	59,848	72,880	186,490	-	-	222,008	-	222,008	86,647	(41,749)	(52,694)	(27,726)
V259	KENTON CO PUBLIC LIBRARY	9,133,048	12,074,500	6,706,281	440,357	(593,881)	(153,524)	-	(153,524)	302,779	-	337,054	-	639,833	-	-	1,250,306	753,806	2,004,112	(343,511)	(567,891)	(296,761)	(156,115)
V263	LAUREL CO BD OF EDUCATION	22,113,287	29,235,242	16,237,503	1,066,208	954,244	2,020,452	-	2,020,452	733,099	-	816,088	499,368	2,048,555	-	-	3,027,289	653,264	3,680,553	479,796	(1,015,268)	(718,529)	(377,997)
V271	RUSSELLVILLE ELEC PL BD	2,685,860	3,550,887	1,972,193	129,501	(9,271)	120,230	-	120,230	89,042	-	99,121	13,986	202,149	-	-	367,692	34,369	402,061	39,371	(106,101)	(87,272)	(45,910)
V281	HOUSING AUTH OF MAYSVILLE	914,763	1,209,377	671,699	44,106	29,682	73,788	-	73,788	30,326	-	33,759	47,355	111,440	-	-	125,230	4,054	129,284	41,049	(13,532)	(29,723)	(15,639)
V298	CITY OF PIKEVILLE	7,976,226	10,545,104	5,856,841	384,580	304,689	689,269	-	689,269	264,428	-	294,361	603,071	1,161,860	-	-	1,091,938	175,152	1,267,090	335,506	(45,221)	(259,172)	(136,343)
V300	HOUSING AUTH OF SOMERSET	872,694	1,153,760	640,808	42,078	(39,536)	2,542	-	2,542	28,932	-	32,207	11,902	73,041	-	-	119,471	7,086	126,557	15,403	(25,646)	(28,357)	(14,916)
V305	CITY OF CAVE CITY	1,392,427	1,840,882	1,022,441	67,137	51,240	118,377	-	118,377	46,162	-	51,387	25,499	123,048	-	-	190,622	36,701	227,323	27,003	(62,232)	(45,244)	(23,800)
V306	HOUSING AUTH OF SHELBYVLE	200,436	264,990	147,178	9,664	(4,670)	4,994	-	4,994	6,645	-	7,397	6,401	20,443	-	-	27,440	6,140	33,580	1,289	(4,486)	(6,513)	(3,427)
V308	NORTHERN KY AREA DEV.DIST	6,598,378	8,723,497	4,845,105	318,146	79,657	397,803	-	397,803	218,749	-	243,512	105,965	568,226	-	-	903,312	27,404	930,716	203,534	(238,832)	(214,402)	(112,795)
V319	CAMPBELL CO BD OF ED	18,253,243	24,132,006	13,403,123	880,093	200,475	1,080,568	-	1,080,568	605,131	-	673,633	101,010	1,379,774	-	-	2,498,853	172,365	2,671,218	311,316	(697,640)	(593,105)	(312,010)
V324	CHRISTIAN CO CONS DIST	91,037	120,357	66,847	4,389	(3,074)	1,315	-	1,315	3,018	-	3,360	1,789	8,167	-	-	12,463	3,970	16,433	(1,285)	(2,465)	(2,958)	(1,557)
V330	CITY OF OWENSBORO	24,614,403	32,541,885	18,074,041	1,186,801	493,167	1,679,968	-	1,679,968	816,016	-	908,391	173,891	1,898,298	-	-	3,369,690	9	3,369,699	600,958	(851,811)	(799,799)	(420,748)
V336	SANDY VALLEY TRANS SER IN	3,578,086	4,730,469	2,627,343	172,520	(341,335)	(168,815)	-	(168,815)	118,621	-	132,049	212,440	463,110	-	-	489,837	231,529	721,366	(38,311)	(42,519)	(116,263)	(61,168)
V337	FRANKFORT ELEC WATER BD	27,199,098	35,959,025	19,971,950	1,311,424	(1,885,293)	(573,869)	-	(573,869)	901,704	-	1,003,779	-	1,905,483	-	-	3,723,532	1,368,599	5,092,131	(665,589)	(1,172,345)	(883,783)	(464,930)
V347	CITY OF RADCLIFF	4,534,639	5,995,096	3,329,727	218,641	(38,962)	179,679	-	179,679	150,332	-	167,350	316,354	634,036	-	-	620,788	103,817	724,605	170,141	(35,852)	(147,345)	(77,513)
V359	CITY OF ELSMERE	1,353,864	1,789,899	994,125	65,278	90,300	155,578	-	155,578	44,883	-	49,964	52,279	147,126	-	-	185,343	-	185,343	73,383	(44,466)	(43,991)	(23,149)
V363	LONDON LAUREL CO COMM CTR	1,432,882	1,894,365	1,052,147	69,087	(51,046)	18,041	-	18,041	47,503	-	52,880	36,618	137,002	-	-	196,160	-	196,160	53,952	(42,059)	(46,559)	(24,494)
V373	PADUCAH MCCRACKEN CO TOUR	862,456	1,140,224	633,290	41,584	78,833	120,417	-	120,417	28,592	-	31,829	121,122	181,543	-	-	118,069	11,809	129,878	77,922	16,509	(28,024)	(14,740)
V376	CITY OF BEREA	8,390,176	11,092,373	6,160,799	404,538	(471,337)	(66,799)	-	(66,799)	278,151	-	309,638	111,062	698,851	-	-	1,148,608	127,377	1,275,985	86,754	(247,846)	(272,623)	(143,413)
V398	CITY OF ELKHORN CITY	292,642	386,892	214,883	14,110	44,479	58,589	-	58,589	9,702	-	10,800	138,114	158,616	-	-	40,062	-	40,062	108,433	24,631	(9,509)	(5,008)
V400	PULASKI CO SOIL CONS DIST	112,182	148,312	82,374	5,409	(45,034)	(39,625)	-	(39,625)	3,719	-	4,140	7,077	14,936	-	-	15,358	15,499	30,857	(9,185)	(1,174)	(3,645)	(1,933)
V405	MARY W WELDON MEM PUB LIB	495,471	655,046	363,818	23,889	(8,797)	15,092	-	15,092	16,426	-	18,285	-	34,711	-	-	67,830	20,633	88,463	(5,754)	(23,428)	(16,099)	(8,479)
V407	BELL/WHITLEY COMM ACTION	5,748,499	7,599,899	4,221,049	277,168	(155,196)	121,972	-	121,972	190,574	-	212,148	106,954	509,676	-	-	786,964	87,989	874,953	77,772	(158,000)	(186,787)	(98,262)
V408	UNION EMERGENCY SERVICES	160,872	212,684	118,126	7,757	428	8,185	-	8,185	5,333	-	5,937	6,766	18,036	-	-	22,023	1,199	23,222	5,768	(2,978)	(5,227)	(2,752)
V419	DAYTON CITY SCHOOLS	2,950,679	3,900,995	2,166,646	142,269	88,446	230,715	-	230,715	97,821	-	108,894	145,076	351,791	-	-	403,945	10,720	414,665	130,029	(46,588)	(95,877)	(50,438)
V424	PENNYRILE ALLIED COMM SER	9,534,645	12,605,437	7,001,168	459,720	212,077	671,797	-	671,797	316,092	-	351,875	50,217	718,184	-	-	1,305,284	88,207	1,393,491	161,199	(363,715)	(309,810)	(162,986)
V430	OWENSBORO MUN UTILITIES	25,649,973	33,910,977	18,834,447	1,236,732	(1,470,343)	(233,611)	-	(233,611)	850,348	-	946,609	-	1,796,957	-	-	3,511,458	1,319,742	4,831,200	(583,658)	(1,178,688)	(833,447)	(438,452)
V436	APPALACHIAN RES & DEFENSE	6,904,764	9,128,560	5,070,080	332,918	863,600	1,196,518	-	1,196,518	228,907	-	254,819	978,735	1,462,461	-	-	945,256	-	945,256	777,477	82,112	(224,357)	(118,027)
V437	FKT/FKLN CO TOUR&CONV COM	190,698	252,116	140,027	9,195	(23,787)	(14,592)	-	(14,592)	6,322	-	7,038	-	13,360	-	-	26,106	50,916	77,022	(28,637)	(25,569)	(6,196)	(3,262)
V447	CITY OF ELIZABETHTOWN	19,170,120	25,344,179	14,076,374	924,301	746,729	1,671,030	-	1,671,030	635,528	-	707,471	135,674	1,478,673	-	-	2,624,372	169,421	2,793,793	246,940	(611,477)	(622,897)	(327,686)
V459	LUDLOW BD OF EDUCATION	1,371,838	1,813,662	1,007,323	66,144	20,920	87,064	-	87,064	45,479	-	50,627	13,657	109,763	-	-	187,803	54,507	242,310	3,813	(68,335)	(44,575)	(23,464)
V463	LONDON LAUREL TOURIST COM	229,595	303,540	168,589	11,070	(40,921)	(29,851)	-	(29,851)	7,612	-	8,473	-	16,085	-	-	31,431	14,800	46,231	(9,141)	(9,621)	(7,460)	(3,925)
V473	PADUCAH POWER SYSTEM	12,706,238	16,798,495	9,330,028	612,641	29,405	642,046	-	642,046	421,237	-	468,922	13,527	903,686	-	-	1,739,473	75,010	1,814,483	187,685	(468,420)	(412,865)	(217,196)
V476	KY RIVER FOOTHILLS DEV CO	9,504,040	12,564,975	6,978,695	458,244	(972,886)	(514,642)	-	(514,642)	315,078	-	350,745	-	665,823	-	-	1,301,095	346,197	1,647,292	(159,594)	(350,600)	(308,816)	(162,459)

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
V500	WEST PULASKI WATER DISTR	1,255,538	1,659,905	921,926	60,537	37,757	98,294	-	98,294	41,624	-	46,335	21,619	109,578	-	-	171,882	91,627	263,509	(13,156)	(78,516)	(40,796)	(21,462)
V505	CITY OF PARK CITY	79,407	104,981	58,307	3,829	1,164	4,993	-	4,993	2,632	-	2,930	8,606	14,168	-	-	10,871	-	10,871	8,194	(957)	(2,580)	(1,353)
V507	BELL CO SOLID WASTE OFFIC	346,117	457,590	254,150	16,688	6,275	22,963	-	22,963	11,474	-	12,773	20,228	44,475	-	-	47,383	13,441	60,824	5,050	(4,237)	(11,246)	(5,917)
V508	CITY OF UNION	414,284	547,711	304,203	19,975	32,856	52,831	-	52,831	13,734	-	15,289	18,181	47,204	-	-	56,715	375	57,090	25,138	(14,480)	(13,461)	(7,080)
V524	HOPKINSVL WATER ENV ATH	9,713,046	12,841,295	7,132,165	468,322	101,608	569,930	-	569,930	322,007	-	358,459	115,194	795,660	-	-	1,329,707	92,663	1,422,370	226,522	(371,594)	(315,607)	(166,033)
V530	AUDUBON AREA COMM SER INC	32,301,993	42,705,393	23,718,940	1,557,464	(1,105,685)	451,779	-	451,779	1,070,875	-	1,192,100	6,475	2,269,450	-	-	4,422,114	1,879,879	6,301,993	(470,030)	(1,760,762)	(1,049,592)	(552,159)
V537	CAPITAL COMMUNITY E I D A	36,225	47,892	26,600	1,747	(74,408)	(72,661)	-	(72,661)	1,201	-	1,337	-	2,538	-	-	4,959	70,281	75,240	(53,491)	(17,414)	(1,177)	(619)
V547	ELIZABETHTOWN TOUR/CON BU	418,068	552,713	306,982	20,157	(5,529)	14,628	-	14,628	13,860	-	15,429	16,652	45,941	-	-	57,233	57,077	114,310	(11,327)	(36,312)	(13,584)	(7,146)
V559	BEECHWOOD BOARD OF EDUC	2,369,012	3,131,993	1,739,536	114,224	(130,596)	(16,372)	-	(16,372)	78,537	-	87,428	-	165,965	-	-	324,316	143,174	467,490	(60,712)	(123,340)	(76,977)	(40,436)
V563	LONDON-LAUREL CO IDA	244,731	323,550	179,703	11,800	8,698	20,498	-	20,498	8,113	-	9,032	-	17,145	-	-	33,503	8,717	42,220	(1,896)	(11,044)	(7,952)	(4,180)
V576	SOUTHERN MADISON WATER DT	541,824	716,328	397,854	26,124	(22,849)	3,275	-	3,275	17,963	-	19,996	80,510	118,469	-	-	74,175	5,831	80,006	53,267	12,062	(17,606)	(9,263)
V607	PINEVILLE UTILITY COMM	2,096,570	2,771,806	1,539,485	101,088	(111,715)	(10,627)	-	(10,627)	69,505	-	77,374	4,548	151,427	-	-	287,019	67,180	354,199	(27,995)	(70,813)	(68,124)	(35,839)
V608	WALTON FIRE DIST/EMS	184,911	244,465	135,778	8,916	49,010	57,926	-	57,926	6,130	-	6,824	12,475	25,429	-	-	25,314	107,858	133,172	(50,897)	(47,678)	(6,008)	(3,166)
V619	SOUTHGATE BD OF ED	551,673	729,349	405,087	26,599	(24,647)	1,952	-	1,952	18,289	-	20,359	-	38,648	-	-	75,524	66,589	142,113	(35,158)	(40,950)	(17,926)	(9,430)
V624	HOPKINSVL ELECTRIC SYSTEM	7,776,346	10,280,849	5,710,071	374,942	(260,633)	114,309	-	114,309	257,801	-	286,985	-	544,786	-	-	1,064,575	231,709	1,296,284	(57,036)	(308,859)	(252,678)	(132,925)
V630	CITY OF WHITESVILLE	547,722	724,126	402,186	26,409	98,367	124,776	-	124,776	18,158	-	20,214	71,624	109,996	-	-	74,983	-	74,983	67,589	(5,417)	(17,797)	(9,362)
V637	FARMDALE WATER DISTRICT	278,007	367,544	204,137	13,404	7,469	20,873	-	20,873	9,216	-	10,260	53,147	72,622	-	-	38,059	7,697	45,756	29,934	10,719	9,033	(4,753)
V647	CITY OF VINE GROVE	1,714,617	2,266,838	1,259,021	82,672	157,250	239,922	-	239,922	56,843	-	63,278	93,323	213,444	-	-	234,730	79,238	313,968	74,160	(89,662)	(55,713)	(29,310)
V659	KENTON CO BD OF ED	34,832,268	46,050,585	25,576,888	1,679,463	(1,712,485)	(33,022)	-	(33,022)	1,154,759	-	1,285,480	-	2,440,239	-	-	4,768,506	1,303,254	6,071,760	(463,049)	(1,441,254)	(1,131,809)	(595,409)
V663	LAUREL CO CONSERV DIST	111,180	146,988	81,638	5,361	(4,099)	1,262	-	1,262	3,686	-	4,103	-	7,789	-	-	15,221	3,392	18,613	(734)	(4,577)	(3,613)	(1,900)
V673	PADUCAH-MCCRACKEN CO JOIN	3,310,819	4,377,124	2,431,092	159,634	76,632	236,266	-	236,266	109,760	-	122,185	83,686	315,631	-	-	453,248	-	453,248	109,896	(83,338)	(107,579)	(56,595)
V676	MADISON CO UTILITIES DIST	1,499,601	1,982,573	1,101,138	72,304	93,927	166,231	-	166,231	49,715	-	55,343	57,340	162,398	-	-	205,294	-	205,294	62,511	(31,048)	(48,727)	(25,633)
V707	BELL CO CONSERVATION DIST	45,518	60,178	33,424	2,195	4,313	6,508	-	6,508	1,509	-	1,680	2,908	6,097	-	-	6,231	-	6,231	2,868	(744)	(1,479)	(778)
V708	HEBRON FIRE PROTECTION DI	127,262	168,249	93,447	6,136	(7,724)	(1,588)	-	(1,588)	4,219	-	4,697	12,114	21,030	-	-	17,422	337	17,759	14,114	(4,533)	(4,135)	(2,175)
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	4,061,315	5,369,330	2,982,172	195,819	200,190	396,009	-	396,009	134,641	-	149,882	213,397	497,920	-	-	555,990	11,237	567,227	190,956	(58,876)	(131,965)	(69,422)
V730	GREEN RIV AREA DEL DIST	5,761,742	7,617,408	4,230,774	277,807	296,390	574,197	-	574,197	191,013	-	212,636	81,309	484,958	-	-	788,777	-	788,777	173,768	(191,881)	(187,217)	(98,489)
V737	KY ASSOC OF CO (KACO)	6,919,511	9,148,055	5,080,908	333,629	(442,720)	(109,091)	-	(109,091)	229,396	-	255,364	-	484,760	-	-	947,275	423,008	1,370,283	(167,512)	(374,896)	(224,836)	(118,279)
V756	JEFF CO MED CENTER LAUNDR	3,962,266	5,238,380	2,909,441	191,044	(283,325)	(92,281)	-	(92,281)	131,357	-	146,227	-	277,584	-	-	542,431	293,151	835,582	(136,177)	(225,346)	(128,746)	(67,730)
V759	ERLANGER/ELSMERE BD OF ED	7,121,617	9,415,253	5,229,312	343,374	(143,306)	200,068	-	200,068	236,096	-	262,822	-	498,918	-	-	974,943	438,061	1,413,004	(158,996)	(401,951)	(231,403)	(121,735)
V773	MCCRACKEN CO PUB LIBRARY	2,086,665	2,758,711	1,532,212	100,610	(11,109)	89,501	-	89,501	69,177	-	77,008	20,386	166,571	-	-	285,663	3,722	289,385	45,067	(64,409)	(67,802)	(35,670)
V808	POINT PLEASANT FIRE DIST	-	-	-	-	(106)	(106)	-	(106)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V819	NEWPORT BD OF ED	6,737,549	8,907,489	4,947,296	324,856	(102,997)	221,859	-	221,859	223,363	-	248,648	-	472,011	-	-	922,364	518,995	1,441,359	(246,410)	(388,845)	(218,924)	(115,169)
V830	REGIONAL WTR RESOURCE AGY	12,188,119	16,113,508	8,940,580	587,659	465,905	1,053,564	-	1,053,564	404,060	-	449,803	87,115	940,976	-	-	1,668,543	25,862	1,694,405	282,621	(431,681)	(396,030)	(208,339)
V856	KYIANA REG PLANNING DEV	7,526,663	9,950,751	5,526,732	362,904	(442,586)	(79,682)	-	(79,682)	249,524	-	277,770	-	527,294	-	-	1,030,393	550,130	1,580,523	(305,333)	(374,673)	(244,565)	(128,658)
V859	COVINGTON BD OF ED	18,191,420	24,050,273	13,357,727	877,113	(159,176)	717,937	-	717,937	603,082	-	671,352	506,207	1,780,641	-	-	2,490,389	1,838,478	4,328,867	(313,025)	(1,333,148)	(591,096)	(310,957)
V873	PADUCAH-MCRACKEN CO RIV	935,074	1,236,230	686,613	45,085	(11,850)	33,235	-	33,235	31,000	-	34,509	3,809	69,318	-	-	128,011	51,766	179,777	(11,922)	(52,171)	(30,383)	(15,984)
V919	CITY OF WILDER	516,672	683,075	379,386	24,912	4,136	29,048	-	29,048	17,129	-	19,068	33,663	69,860	-	-	70,732	-	70,732	30,534	(5,786)	(16,788)	(8,832)
V930	OWENSBORO METRO PLAN COMM	1,478,289	1,954,396	1,085,488	71,277	6,799	78,076	-	78,076	49,008	-	54,556	43,182	146,746	-	-	202,376	22,128	224,504	30,177	(34,631)	(48,034)	(25,269)
V937	HOUSING AUTH OF FRANKFORT	1,253,758	1,657,551	920,618	60,451	7,590	68,041	-	68,041	41,565	-	46,270	9,672	97,507	-	-	171,638	33,752	205,390	10,590	(56,306)	(40,738)	(21,430)
V959	CITY OF COVINGTON	14,730,413	19,474,590	10,816,354	710,238	(1,082,810)	(372,572)	-	(372,572)	488,342	-	543,624	-	1,031,966	-	-	2,016,580	599,502	2,616,082	(210,162)	(643,521)	(478,637)	(251,796)
W001	ADAIR COUNTY ATTORNEY	231,209	305,673	169,774	11,148	(109)	11,039	-	11,039	7,665	-	8,533	-	16,198	-	-	31,652	17,358	49,010	(7,389)	(13,958)	(7,513)	(3,952)
W003	ANDERSON COUNTY ATTORNEY	124,313	164,350	91,281	5,994	(1,391)	4,603	-	4,603	4,121	-	4,588	13,916	22,625	-	-	17,018	4,786	21,804	5,961	1,024	(4,039)	(2,125)
W004	BALLARD COUNTY ATTORNEY	126,873	167,734	93,161	6,117	(16,323)	(10,206)	-	(10,206)	4,206	-	4,682	4,689	13,577	-	-	17,369	8,266	25,635	(3,171)	(2,596)	(4,122)	(2,169)
W010	BOYD COUNTY ATTORNEY	266,266	352,021	195,515	12,838	(67,072)	(54,234)	-	(54,234)	8,827	-	9,826	-	18,653	-	-	36,452	72,370	108,822	(42,826)	(34,137)	(8,652)	(4,553)
W011	BOYLE COUNTY ATTORNEY	214,626	283,750	157,597	10,348	13,797	24,145	-	24,145	7,115	-	7,921	22,887	37,923	-	-	29,382	5,234	34,616	12,618	1,332	(6,974)	(3,669)
W013	BREATHITT CO ATTORNEY	373,161	493,344	274,008	17,992	142,483	160,475	-	160,475	12,371	-	13,771	95,407	121,549	-	-	51,085	-	51,085	97,663	(8,695)	(12,125)	(6,379)
W015	BULLITT COUNTY ATTORNEY	732,578	968,517	537,923	35,322	(5,265)	30,057	-	30,057	24,286	-	27,036	94,744	146,066	-	-	100,289	3,777	104,066	67,418	10,908	(23,804)	(12,522)
W016	BUTLER COUNTY ATTORNEY	131,436	173,767	96,511	6,337	1,054	7,391	-	7,391	4,357	-	4,851	9,630	18,838	-	-	17,993	-	17,993	9,204	(1,842)	(4,271)	(2,246)
W017	CALDWELL COUNTY ATTORNEY	278,897	368,721	204,791	13,447	31,259	44,706	-	44,706	9,246	-	10,293	22,583	42,122	-	-	38,181	11,477	49,658	20,338	(14,044)	(9,062)	(4,767)
W018	CALLOWAY COUNTY ATTORNEY	424,522	561,247	311,721	20,469	(7,624)	12,845	-	12,845	14,074	-	15,667	4,387	34,128	-	-	58,117	65,373	123,490	(28,601)	(30,710)	(13,794)	(7,257)
W019	CAMPBELL COUNTY ATTORNEY	1,180,528	1,560,736	866,846	56,920	55,331	112,251	-	112,251	39,137	-	43,567	38,596	121,300	-	-	161,613	54,926	216,539	25,175	(61,874)	(38,359)	(20,180)
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	64,104	84,750	47,071	3,091	3,128	6,219	-	6,219	2,125	-	2,366	2,719	7,210	-	-	8,776	738	9,514	3,376	(2,501)	(2,083)	(1,096)

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
W022	CHILD SUPPORT ENCORCEMENT	231,431	305,968	169,937	11,159	29,172	40,331	-	40,331	7,672	-	8,541	3,119	19,332	-	-	31,683	10,818	42,501	457	(12,149)	(7,520)	(3,953)
W024	CHRISTIAN COUNTY ATTORNEY	698,133	922,979	512,630	33,661	(22,280)	11,381	-	11,381	23,145	-	25,765	-	48,910	-	-	95,574	19,328	114,902	(6,189)	(25,186)	(22,685)	(11,930)
W026	CLAY COUNTY ATTORNEY	268,436	354,830	197,109	12,943	(3,708)	9,235	-	9,235	8,899	-	9,907	10,060	28,866	-	-	36,749	-	36,749	14,281	(8,853)	(8,722)	(4,589)
W027	CLINTON CO ATTORNEY	156,921	207,461	115,225	7,566	(4,590)	2,976	-	2,976	5,202	-	5,791	-	10,993	-	-	21,482	8,962	30,444	(3,456)	(8,213)	(5,099)	(2,683)
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	-	-	-	-	(51,504)	(51,504)	-	(51,504)	-	-	-	-	-	-	-	-	43,137	43,137	(37,041)	(6,097)	-	-
W030	DAVIESS COUNTY ATTORNEY	774,591	1,024,061	568,772	37,347	336,033	373,380	-	373,380	25,679	-	28,586	544,373	598,638	-	-	106,041	-	106,041	349,473	181,534	(25,169)	(13,246)
W031	EDMONSON COUNTY ATTORNEY	167,438	221,365	122,948	8,073	47,802	55,875	-	55,875	5,551	-	6,179	53,386	65,116	-	-	22,922	-	22,922	42,174	8,323	(5,441)	(2,862)
W032	ELLIOTT COUNTY ATTORNEY	110,958	146,694	81,475	5,350	(2,173)	3,177	-	3,177	3,678	-	4,095	6,247	14,020	-	-	15,190	6,731	21,921	4,017	(6,416)	(3,605)	(1,897)
W033	ESTILL COUNTY ATTORNEY	224,253	296,477	164,666	10,813	3,497	14,310	-	14,310	7,434	-	8,276	20,551	36,261	-	-	30,700	3,872	34,572	12,705	104	(7,287)	(3,833)
W035	FLEMING COUNTY ATTORNEY	385,014	509,014	282,711	18,564	(2,790)	15,774	-	15,774	12,764	-	14,209	1,124	28,097	-	-	52,708	43,072	95,780	(18,784)	(29,808)	(12,510)	(6,582)
W036	FLOYD COUNTY ATTORNEY	305,162	403,445	224,077	14,714	(28,455)	(13,741)	-	(13,741)	10,117	-	11,262	-	21,379	-	-	41,776	14,066	55,842	(6,336)	(12,994)	(9,916)	(5,215)
W039	GALLATIN COUNTY ATTORNEY	34,723	45,906	25,497	1,674	16,621	18,295	-	18,295	1,151	-	1,281	17,613	20,045	-	-	4,754	18,364	23,118	6,879	(8,230)	(1,128)	(596)
W041	GRANT COUNTY CHILD SUPPOR	165,157	218,349	121,273	7,963	1,453	9,416	-	9,416	5,475	-	6,095	461	12,031	-	-	22,610	5,525	28,135	(83)	(7,829)	(5,366)	(2,825)
W043	GRAYSON COUNTY ATTORNEY	123,089	162,731	90,382	5,935	(37,903)	(31,968)	-	(31,968)	4,081	-	4,543	8,896	17,520	-	-	16,851	34,002	50,853	(26,374)	(855)	(4,000)	(2,103)
W044	GREEN COUNTY ATTORNEY	125,871	166,410	92,425	6,069	7,975	14,044	-	14,044	4,173	-	4,645	13,520	22,338	-	-	17,232	779	18,011	9,751	818	(4,090)	(2,152)
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	981,371	1,297,438	720,608	47,318	(141,629)	(94,311)	-	(94,311)	32,534	-	36,217	-	68,751	-	-	134,349	75,020	209,369	(35,917)	(56,036)	(31,888)	(16,776)
W048	HARLAN COUNTY ATTORNEY	496,751	656,738	364,758	23,951	(21,239)	2,712	-	2,712	16,468	-	18,333	-	34,801	-	-	68,005	23,078	91,083	(6,525)	(25,125)	(16,141)	(8,491)
W050	HART COUNTY ATTORNEY	290,583	384,170	213,371	14,011	(31,752)	(17,741)	-	(17,741)	9,633	-	10,724	-	20,357	-	-	39,781	25,699	65,480	(15,383)	(15,329)	(9,442)	(4,968)
W051	HENDERSON CO ATTORNEY	616,000	814,393	452,321	29,701	50,858	80,559	-	80,559	20,422	-	22,733	34,062	77,217	-	-	84,330	-	84,330	34,349	(10,917)	(20,016)	(10,530)
W052	HENRY COUNTY ATTORNEY	-	-	-	-	(33,688)	(33,688)	-	(33,688)	-	-	-	-	-	-	-	-	13,085	13,085	(10,983)	(2,102)	-	-
W055	JACKSON COUNTY ATTORNEY	165,713	219,084	121,681	7,990	(2,925)	5,065	-	5,065	5,494	-	6,116	-	11,610	-	-	22,686	4,757	27,443	(1,300)	(6,318)	(5,385)	(2,831)
W056	JEFFERSON CO ATTORNEY	12,755,373	16,863,456	9,366,107	615,010	1,231,794	1,846,804	-	1,846,804	422,866	-	470,735	1,157,276	2,050,877	-	-	1,746,199	-	1,746,199	992,406	(55,230)	(414,462)	(218,036)
W058	JOHNSON CO ATTORNEY	234,269	309,720	172,021	11,295	(40,211)	(28,916)	-	(28,916)	7,766	-	8,646	-	16,412	-	-	32,071	76,152	108,223	(44,053)	(36,141)	(7,612)	(4,005)
W060	KNOTT COUNTY ATTORNEY	182,185	240,860	133,776	8,784	(10,593)	(1,809)	-	(1,809)	6,040	-	6,723	5,511	18,274	-	-	24,941	17,687	42,628	(2,246)	(13,074)	(5,920)	(3,114)
W061	KNOX COUNTY ATTORNEY	390,133	515,782	286,470	18,811	(3,742)	15,069	-	15,069	12,934	-	14,398	10,727	38,059	-	-	53,409	43,005	96,414	(9,050)	(29,960)	(12,677)	(6,668)
W063	LAUREL COUNTY ATTORNEY	820,999	1,085,416	602,849	39,585	24,733	64,318	-	64,318	27,218	-	30,299	-	57,517	-	-	112,394	32,626	145,020	(7,094)	(39,699)	(26,677)	(14,033)
W064	LAWRENCE COUNTY ATTORNEY	35,001	46,274	25,701	1,688	(37,379)	(35,691)	-	(35,691)	1,160	-	1,292	19,696	22,148	-	-	4,792	11,861	16,653	904	6,327	(1,137)	(599)
W066	LESLIE COUNTY ATTORNEY	164,601	217,613	120,864	7,936	(806)	7,130	-	7,130	5,457	-	6,075	-	11,532	-	-	22,534	7,270	29,804	(1,941)	(8,170)	(5,348)	(2,814)
W067	LETCHER COUNTY ATTORNEY	267,267	353,345	196,251	12,886	(11,607)	1,279	-	1,279	8,860	-	9,863	-	18,723	-	-	36,589	8,426	45,015	(1,194)	(11,844)	(8,684)	(4,570)
W069	LINCOLN COUNTY ATTORNEY	276,115	365,042	202,748	13,313	2,341	15,654	-	15,654	9,154	-	10,190	-	19,344	-	-	37,800	9,534	47,334	(2,846)	(11,452)	(8,972)	(4,720)
W070	LIVINGSTON CO ATTORNEY	169,275	223,793	124,296	8,162	12,807	20,969	-	20,969	5,612	-	6,247	4,876	16,735	-	-	23,174	-	23,174	6,432	(4,477)	(5,500)	(2,894)
W071	LOGAN COUNTY ATTORNEY	-	-	-	-	(2,012)	(2,012)	-	(2,012)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	79,907	105,643	58,675	3,853	(6,373)	(2,520)	-	(2,520)	2,649	-	2,949	1,187	6,785	-	-	10,939	4,831	15,770	(2,712)	(2,311)	(2,596)	(1,366)
W075	MCLEAN COUNTY ATTORNEY	25,597	33,841	18,796	1,234	(2,385)	(1,151)	-	(1,151)	849	-	945	-	1,794	-	-	3,504	1,845	5,349	(958)	(1,329)	(832)	(436)
W076	MADISON COUNTY ATTORNEY	138,224	182,742	101,496	6,665	(4,694)	1,971	-	1,971	4,582	-	5,101	-	9,683	-	-	18,923	4,054	22,977	(1,203)	(5,236)	(4,491)	(2,364)
W077	MAGOFFIN CO ATTORNEY	63,826	84,382	46,866	3,077	(2,883)	194	-	194	2,116	-	2,355	-	4,471	-	-	8,738	3,700	12,438	(1,486)	(3,316)	(2,074)	(1,091)
W078	MARION COUNTY ATTORNEY	134,719	178,107	98,922	6,496	14,471	20,967	-	20,967	4,466	-	4,972	34,527	43,965	-	-	18,443	5,540	23,983	18,110	8,552	(4,377)	(2,303)
W079	MARSHALL COUNTY ATTORNEY	61,155	80,851	44,905	2,949	(4,911)	(1,962)	-	(1,962)	2,027	-	2,257	-	4,284	-	-	8,372	3,007	11,379	(1,773)	(2,290)	(1,987)	(1,046)
W080	MARTIN COUNTY ATTORNEY	273,555	361,658	200,868	13,190	10,894	24,084	-	24,084	9,069	-	10,096	14,572	33,737	-	-	37,449	43,522	80,971	(7,547)	(26,123)	(8,889)	(4,674)
W082	MEADE COUNTY ATTORNEY	126,594	167,366	92,957	6,104	(22,406)	(16,302)	-	(16,302)	4,197	-	4,672	-	8,869	-	-	17,331	42,766	60,097	(25,052)	(19,900)	(4,113)	(2,164)
W083	MENIFEE COUNTY ATTORNEY	71,839	94,976	52,750	3,464	(7,857)	(4,393)	-	(4,393)	2,382	-	2,651	1,634	6,667	-	-	9,835	18,567	28,402	(8,581)	(9,592)	(2,334)	(1,226)
W084	MERCER COUNTY ATTORNEY	225,588	298,243	165,647	10,877	(2,452)	8,425	-	8,425	7,479	-	8,325	496	16,300	-	-	30,883	3,832	34,715	388	(7,617)	(7,330)	(3,858)
W085	METCALFE COUNTY ATTORNEY	154,362	204,076	113,346	7,443	(9,945)	(2,502)	-	(2,502)	5,117	-	5,697	-	10,814	-	-	21,132	5,660	26,792	(1,509)	(6,815)	(5,016)	(2,638)
W087	MONTGOMERY CO ATTORNEY	86,251	114,030	63,333	4,159	27,000	31,159	-	31,159	2,859	-	3,183	9,689	15,731	-	-	11,808	7,184	18,992	6,752	(5,734)	(2,803)	(1,475)
W090	NELSON COUNTY ATTORNEY	528,859	699,186	388,334	25,499	1,057	26,556	-	26,556	17,533	-	19,517	9,137	46,187	-	-	72,400	11,431	83,831	11,257	(22,677)	(17,184)	(9,040)
W091	NICHOLAS COUNTY ATTORNEY	101,832	134,629	74,774	4,910	5,050	9,960	-	9,960	3,376	-	3,758	5,726	12,860	-	-	13,941	81	14,022	5,221	(1,333)	(3,309)	(1,741)
W092	OHIO COUNTY ATTORNEY	3,561	4,708	2,615	172	(2,222)	(2,050)	-	(2,050)	118	-	131	3,232	3,481	-	-	488	14,017	14,505	(5,359)	(5,488)	(116)	(62)
W095	OWSLEY COUNTY ATTORNEY	-	-	-	-	(52,800)	(52,800)	-	(52,800)	-	-	-	-	-	-	-	-	27,615	27,615	(27,615)	-	-	-
W096	PENDLETON COUNTY ATTORNEY	40,955	54,146	30,073	1,975	(54,960)	(52,985)	-	(52,985)	1,358	-	1,511	2,648	5,517	-	-	5,607	11,239	16,846	(3,578)	(5,718)	(1,331)	(701)
W097	PERRY COUNTY ATTORNEY	350,847	463,844	257,623	16,916	(83,450)	(66,534)	-	(66,534)	11,631	-	12,948	-	24,579	-	-	48,031	86,218	134,249	(59,487)	(32,784)	(11,400)	(5,998)
W098	PIKE COUNTY ATTORNEY	897,846	1,187,013	659,277	43,290	(54,706)	(11,416)	-	(11,416)	29,765	-	33,135	-	62,900	-	-	122,914	121,305	244,219	(60,000)	(76,798)	(29,174)	(15,347)
W099	POWELL COUNTY ATTORNEY	224,809	297,213	165,075	10,839	(12,532)	(1,693)	-	(1,693)	7,453	-	8,297	-	15,750	-	-	30,776	11,178	41,954	(4,445)	(10,592)	(7,305)	(3,842)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
W103	ROWAN COUNTY ATTORNEY	150,300	198,706	110,363	7,247	13,052	20,299	-	20,299	4,983	-	5,547	5,582	16,112	-	-	20,576	11,569	32,145	1,049	(9,629)	(4,884)	(2,569)
W104	RUSSELL COUNTY ATTORNEY	232,322	307,145	170,591	11,202	(20,975)	(9,773)	-	(9,773)	7,702	-	8,574	-	16,276	-	-	31,805	19,392	51,197	(10,184)	(13,217)	(7,549)	(3,971)
W105	SCOTT COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	-	-	-	-	(46,555)	(46,555)	-	(46,555)	-	-	-	-	-	-	-	-	16,154	16,154	(16,154)	-	-	-
W107	SIMPSON COUNTY ATTORNEY	119,472	157,950	87,727	5,760	12,741	18,501	-	18,501	3,961	-	4,409	30,367	38,737	-	-	16,356	1,079	17,435	19,739	7,488	(3,882)	(2,045)
W109	TAYLOR COUNTY ATTORNEY	329,591	435,741	242,014	15,891	14,641	30,532	-	30,532	10,927	-	12,163	-	23,090	-	-	45,121	18,418	63,539	(5,769)	(18,336)	(10,709)	(5,635)
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	13,021	17,215	9,561	628	(2,868)	(2,240)	-	(2,240)	432	-	481	3,342	4,255	-	-	1,783	579	2,362	3,211	(673)	(423)	(220)
W114	WARREN CO ATTY/CHILD SUPP	1,096,057	1,449,061	804,821	52,847	3,890	56,737	-	56,737	36,336	-	40,450	1,183	77,969	-	-	150,049	69,327	219,376	(22,595)	(64,463)	(35,614)	(18,735)
W115	WASHINGTON CO ATTORNEY	109,344	144,560	80,290	5,272	(3,783)	1,489	-	1,489	3,625	-	4,035	-	7,660	-	-	14,969	9,151	24,120	(4,529)	(6,509)	(3,553)	(1,803)
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	117,357	155,154	86,174	5,658	(5,445)	213	-	213	3,891	-	4,331	428	8,650	-	-	16,066	5,608	21,674	(998)	(6,207)	(3,813)	(2,005)
W120	WOODFORD COUNTY ATTORNEY	234,881	310,529	172,470	11,325	(16,342)	(5,017)	-	(5,017)	7,787	-	8,668	-	16,455	-	-	32,155	16,653	48,808	(8,300)	(12,406)	(7,632)	(4,010)
X030	OWENSBORO DAVIESS CO TOUR	689,341	911,355	506,174	33,237	(8,523)	24,714	-	24,714	22,853	-	25,440	22,297	70,590	-	-	94,370	21,100	115,470	4,624	(15,322)	(22,399)	(11,780)
X034	FAYETTE CO ATTORNEY OFF	3,003,431	3,970,737	2,205,381	144,813	60,837	205,650	-	205,650	99,570	-	110,841	99,344	309,755	-	-	411,167	45,775	456,942	123,198	(121,456)	(97,591)	(51,333)
X059	KENTON COUNTY ATTORNEY	1,972,869	2,608,265	1,448,653	95,123	189,528	284,651	-	284,651	65,405	-	72,808	245,081	383,294	-	-	270,084	15,788	285,872	169,726	25,523	(64,105)	(33,726)
X105	GEORGETOWN WATER & SEWER	6,630,820	8,766,387	4,868,926	319,710	(306,608)	13,102	-	13,102	219,825	-	244,709	-	464,534	-	-	907,753	285,659	1,193,412	(155,455)	(244,623)	(215,456)	(113,349)
X956	LOU FIREFIGHTERS PENS FUN	161,818	213,935	118,821	7,802	(105,794)	(97,992)	-	(97,992)	5,365	-	5,972	-	11,337	-	-	22,153	122,942	145,095	(86,294)	(39,440)	(5,258)	(2,764)
TOTAL		$ 5,564,588,905	$ 7,356,758,276	$ 4,086,006,415	$ 268,300,726	$ (25,652,392)	$ 242,648,334	$ -	$ 242,648,334	$ 184,477,187	$ -	$ 205,360,353	$ 128,260,295	$ 518,097,835	$ -	$ -	$ 761,787,268	$ 148,851,632	$ 910,638,900	$ 80,901,054	$ (197,512,281)	$ (180,810,807)	$ (95,119,031)

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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	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
39759	SHERIFF EXP ALLOWANCE	$ -	0.000000%
39932	JEFFERSON CO SHERIFF	2,772,064	0.930850%
39934	KENTON CO SHERIFF	490,092	0.164571%
39936	CAMPBELL CO SHERIFF	-	0.000000%
39938	FAYETTE CO SHERIFF	1,455,802	0.488854%
39940	DAVIESS CO SHERIFF	956,206	0.321091%
39944	HARDIN COUNTY SHERIFF	846,741	0.284333%
39946	WARREN COUNTY SHERIFF	1,087,310	0.365115%
39948	BOONE COUNTY SHERIFF	4,547,523	1.527043%
39952	MADISON COUNTY SHERIFF	551,287	0.185120%
39962	BULLITT CO SHERIFF	853,298	0.286535%
A156	CITY OF ANCHORAGE	145,343	0.048806%
AB19	BELLEVUE/DAYTON FIRE	560,303	0.188148%
AC19	CAMPBELL CO FIRE DIST 1	143,546	0.048202%
AD19	SOUTHERN CAMPBELL F DIST	-	0.000000%
AJ00	SOMERSET POLICE & FIRE	-	0.000000%
AS02	ALLEN CO AMBULANCE SVC	343,933	0.115492%
AS20	WOODFORD CO FIRE DISTRICT	179,060	0.060128%
B008	BURLINGTON FIRE PRO DIST	972,923	0.326704%
B015	CITY OF HILLVIEW	505,208	0.169647%
B019	CAMPBELL FIRE/ RESCUE	819,858	0.275306%
B045	CITY OF BELLEFONTE	90,983	0.030552%
B048	CITY OF HARLAN	24,586	0.008256%
B100	CITY OF SCIENCE HILL	34,915	0.011724%
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%
B259	CITY OF LUDLOW	361,288	0.121319%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	7,472,680	2.509301%
B656	LOUISVILLE AIRPORT AUTHOR	1,023,146	0.343569%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C106	CITY OF SIMPSONVILLE	261,436	0.087789%
C156	FAIRDALE FIRE DISTRICT	505,877	0.169872%
C256	LOUISVILLE/JEFF CO METRO	72,003,813	24.178637%
C356	INDIAN HILLS POLICE DEPT	71,335	0.023954%
D024	CITY OF PEMBROKE	-	0.000000%

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
D071	CITY OF LEWISBURG	-	0.000000%
D098	CITY OF COAL RUN VILLAGE	89,858	0.030174%
D106	SIMPSONVILLE RURAL FIRE	244,114	0.081973%
G015	ZONETON FIRE PROT DIST	745,967	0.250493%
GS06	SHELBY CO SUB FIRE DIST	80,673	0.027090%
J002	CITY OF SCOTTSVILLE	315,261	0.105864%
J003	CITY OF LAWRENCEBURG	330,435	0.110959%
J007	CITY OF MIDDLESBORO	955,689	0.320917%
J024	CITY OF HOPKINSVILLE	3,924,322	1.317774%
J026	CLAY CO BD OF ED	26,521	0.008906%
J037	CITY OF FRANKFORT	3,659,513	1.228852%
J040	CITY OF LANCASTER	53,152	0.017848%
J059	KENTON COUNTY AIRPORT BD	3,860,385	1.296304%
J063	CITY OF LONDON	1,215,852	0.408279%
J067	CITY OF WHITESBURG	271,974	0.091328%
J084	CITY OF HARRODSBURG	741,081	0.248852%
J090	CITY OF BARDSTOWN	1,237,618	0.415588%
J100	CITY OF SOMERSET	3,059,263	1.027290%
J113	CITY OF MORGANFIELD	25,261	0.008483%
J118	CITY OF CORBIN	807,779	0.271250%
J154	CITY OF EARLINGTON	-	0.000000%
J156	CITY OF JEFFERSONTOWN	2,083,393	0.699596%
J210	BOYD CO AMBULANCE SERVICE	1,276,564	0.428666%
J256	CITY OF ST MATTHEWS	977,623	0.328283%
J259	CITY OF PARK HILLS	129,551	0.043503%
J319	CITY OF ALEXANDRIA	378,001	0.126931%
J324	CITY OF OAK GROVE	411,696	0.138246%
J356	CITY OF WEST BUECHEL	83,828	0.028149%
J359	CITY OF FORT WRIGHT	821,732	0.275935%
J410	CANNONSBURG VOL FIRE DEPT	29,854	0.010025%
J419	CITY OF COLD SPRING	218,359	0.073324%
J456	CITY OF SHIVELY	1,575,731	0.529125%
J510	CITY OF CATLETTSBURG	224,540	0.075400%
J619	CITY OF FORT THOMAS	1,780,897	0.598019%
J719	CITY OF SOUTHGATE	119,985	0.040291%
J756	CITY OF PROSPECT	-	0.000000%
J819	CITY OF BELLEVUE	298,133	0.100112%
J859	CITY OF VILLA HILLS	305,187	0.102481%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
J919	CITY OF DAYTON	270,934	0.090979%
J956	OKOLONA FIRE DISTRICT	2,820,770	0.947205%
J959	CITY OF INDEPENDENCE	904,617	0.303767%
K001	CITY OF COLUMBIA	291,863	0.098007%
K010	CITY OF ASHLAND	3,339,769	1.121483%
K011	CITY OF DANVILLE	2,008,852	0.674566%
K016	CITY OF MORGANTOWN	165,774	0.055666%
K018	CITY OF MURRAY	1,424,137	0.478220%
K019	CITY OF NEWPORT	2,722,066	0.914061%
K026	CITY OF MANCHESTER	148,307	0.049801%
K029	CITY OF BURKESVILLE	103,037	0.034599%
K034	LEX/FAYETTE URBAN CO GOVT	6,787,599	2.279253%
K041	CITY OF WILLIAMSTOWN	126,801	0.042579%
K043	CITY OF LEITCHFIELD	385,458	0.129436%
K049	CITY OF CYNTHIANA	659,905	0.221594%
K065	CITY OF BEATTYVILLE	108,821	0.036542%
K071	CITY OF RUSSELLVILLE	638,024	0.214246%
K078	CITY OF LEBANON	304,551	0.102267%
K079	CITY OF BENTON	199,357	0.066943%
K090	NELSON COUNTY BD OF ED	4,577	0.001537%
K091	CITY OF CARLISLE	-	0.000000%
K099	CITY OF STANTON	142,523	0.047859%
K103	CITY OF MOREHEAD	569,057	0.191087%
K105	CITY OF GEORGETOWN	3,568,533	1.198301%
K106	CITY OF SHELBYVILLE	1,303,325	0.437652%
K108	CITY OF TAYLORSVILLE	-	0.000000%
K111	CITY OF CADIZ	154,311	0.051817%
K114	CITY OF BOWLING GREEN	8,757,894	2.940872%
K115	CITY OF SPRINGFIELD	184,702	0.062022%
K120	CITY OF VERSAILLES	1,411,424	0.473952%
K200	CITY OF FERGUSON	-	0.000000%
K256	JEFFERSONTOWN FIRE DIST	3,003,156	1.008450%
K315	MT WASHINGTON FIRE P DIST	489,961	0.164527%
K319	CITY OF SILVER GROVE	-	0.000000%
K356	ST MATTHEWS FIRE DIST.	3,127,703	1.050272%
K414	CITY OF SMITHS GROVE	72,974	0.024504%
K419	ALEXANDRIA FIRE DISTRICT	-	0.000000%
K456	CAMP TAYLOR FIRE PRO DIST	-	0.000000%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 60

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
K559	CITY OF TAYLOR MILL	559,058	0.187730%
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	722,075	0.242470%
K719	CENTRAL CAMPBELL CO FIRE	660,339	0.221740%
K759	LAKESIDE/CRESTVIEWHLS POL	380,671	0.127828%
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%
K859	CITY OF FORT MITCHELL	737,102	0.247516%
K956	CITY OF MEADOW VALE	-	0.000000%
L001	ADAIR CO AMBULANCE SER	289,415	0.097185%
L005	CITY OF GLASGOW	1,528,435	0.513243%
L009	CITY OF PARIS	1,631,879	0.547979%
L015	CITY OF MT WASHINGTON	637,280	0.213997%
L025	CITY OF WINCHESTER	3,013,228	1.011832%
L031	EDMONSON CO AMBULANCE DIS	29,569	0.009929%
L035	CITY OF FLEMINGSBURG	110,155	0.036990%
L039	CITY OF WARSAW	96,132	0.032281%
L044	GREEN CO AMBULANCE SVC	76,531	0.025699%
L050	CITY OF MUNFORDVILLE	123,894	0.041603%
L052	CITY OF EMINENCE	151,526	0.050882%
L057	CITY OF NICHOLASVILLE	3,487,279	1.171017%
L061	CITY OF BARBOURVILLE	65,892	0.022126%
L072	CITY OF EDDYVILLE	49,548	0.016638%
L073	CITY OF PADUCAH	4,263,122	1.431542%
L077	CITY OF SALYERSVILLE	44,816	0.015049%
L086	CITY OF TOMPKINSVILLE	123,592	0.041502%
L090	CITY OF NEW HAVEN	-	0.000000%
L107	CITY OF FRANKLIN	668,525	0.224488%
L108	SPENCER CO FIRE DIST	32,082	0.010773%
L110	CITY OF ELKTON	33,387	0.011211%
L156	CITY OF LYNDON	494,788	0.166148%
L159	ELSMERE FIRE PROTECTION	341,522	0.114682%
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	3,544,458	1.190217%
L756	PLEASURE RIDGE PARK FIRE	3,391,804	1.138956%
L956	WORTHINGTON FIRE DEPT	-	0.000000%
M014	CITY OF HARDINSBURG	122,647	0.041184%
M015	BULLITT CO FISCAL COURT	20,561	0.006904%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 61

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
M022	CITY OF OLIVE HILL	96,006	0.032238%
M042	CITY OF MAYFIELD	1,544,504	0.518639%
M054	CITY OF DAWSON SPRINGS	57,789	0.019405%
M059	KENTON COUNTY FISCAL CT	1,277,260	0.428900%
M069	CITY OF STANFORD	288,245	0.096792%
M076	CITY OF RICHMOND	3,645,363	1.224101%
M081	CITY OF MAYSVILLE	1,243,785	0.417659%
M082	CITY OF BRANDENBURG	127,978	0.042974%
M085	CITY OF EDMONTON	146,986	0.049357%
M096	CITY OF FALMOUTH	-	0.000000%
M109	CITY OF CAMPBELLSVILLE	671,591	0.225518%
M110	CITY OF GUTHRIE	-	0.000000%
M113	CITY OF STURGIS	-	0.000000%
M118	WHITLEY CO FISCAL COURT	19,490	0.006545%
M315	CITY OF PIONEER VILLAGE	87,520	0.029389%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
N008	CITY OF FLORENCE	5,054,079	1.697143%
N009	CITY OF MILLERSBURG	23,791	0.007989%
N011	CITY OF PERRYVILLE	15,680	0.005265%
N012	CITY OF BROOKSVILLE	-	0.000000%
N014	CITY OF IRVINGTON	59,638	0.020026%
N022	CITY OF GRAYSON	203,590	0.068365%
N050	CITY OF HORSE CAVE	106,592	0.035793%
N051	CITY OF HENDERSON	3,015,646	1.012644%
N054	CITY OF MADISONVILLE	2,843,100	0.954703%
N071	CITY OF AUBURN	-	0.000000%
N076	MADISON CO EMS	1,383,460	0.464561%
N087	CITY OF MT STERLING	620,103	0.208228%
N088	MORGAN CO AMBULANCE SERV	24,748	0.008310%
N093	CITY OF LAGRANGE	272,234	0.091415%
N094	CITY OF OWENTON	43,400	0.014574%
N099	CITY OF CLAY CITY	-	0.000000%
N100	CITY OF BURNSIDE	84,202	0.028275%
N104	CITY OF JAMESTOWN	21,112	0.007089%
P007	CITY OF PINEVILLE	59,244	0.019894%
P015	CITY OF LEBANON JUNCTION	42,196	0.014169%
P033	ESTILL COUNTY EMS	233,244	0.078323%
P041	CITY OF DRY RIDGE	563,624	0.189263%

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
P043	CITY OF CLARKSON	12,296	0.004129%
P079	CITY OF CALVERT CITY	151,938	0.051020%
P093	SOUTH OLDHAM FIRE DEPT	378,293	0.127029%
P116	CITY OF MONTICELLO	173,426	0.058236%
P117	CITY OF CLAY	-	0.000000%
R015	CITY OF SHEPHERDSVILLE	2,249,934	0.755520%
R017	CITY OF PRINCETON	244,843	0.082218%
R036	CITY OF PRESTONSBURG	-	0.000000%
R045	CITY OF RUSSELL	343,242	0.115259%
R057	CITY OF WILMORE	189,284	0.063561%
R104	CITY OF RUSSELL SPRINGS	165,115	0.055445%
R105	CITY OF STAMPING GROUND	23,367	0.007847%
TS59	INDEPENDENCE FIRE DIST	1,229,611	0.412899%
V001	ADAIR COUNTY FISCAL COURT	205,751	0.069090%
V002	ALLEN COUNTY FISCAL COURT	369,228	0.123985%
V003	ANDERSON CO FISCAL COURT	262,253	0.088064%
V005	BARREN CO FISCAL CT	562,537	0.188898%
V007	BELL CO FISCAL CT	135,013	0.045337%
V008	BOONE CO FISCAL CT	1,325,572	0.445122%
V009	BOURBON CO FISCAL COURT	357,552	0.120065%
V011	BOYLE COUNTY FISCAL COURT	1,190,012	0.399602%
V012	BRACKEN CO FISCAL COURT	87,618	0.029422%
V013	BREATHITT CO FISCAL COURT	41,361	0.013889%
V014	BRECKINRIDGE CO FISCAL CT	225,017	0.075560%
V017	CALDWELL CO FISCAL COURT	73,809	0.024785%
V019	CAMPBELL CO FISCAL CT	1,114,745	0.374328%
V023	CASEY CO FISCAL COURT	127,886	0.042944%
V025	CLARK COUNTY FISCAL COURT	895,297	0.300638%
V030	DAVIESS CO FISCAL COURT	1,862,526	0.625430%
V032	ELLIOTT CO FISCAL CT	64,000	0.021491%
V035	FLEMING CO FISCAL COURT	122,591	0.041166%
V037	FRANKLIN CO FISCAL COURT	1,897,361	0.637127%
V041	GRANT COUNTY FISCAL COURT	324,044	0.108813%
V043	GRAYSON CO FISCAL COURT	506,743	0.170163%
V047	HARDIN CO FISCAL COURT	2,580,549	0.866540%
V049	HARRISON CO FISCAL COURT	192,440	0.064621%
V052	HENRY CO FISCAL COURT	104,263	0.035011%
V054	HOPKINS CO FISCAL COURT	668,757	0.224566%

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
V057	JESSAMINE CO FISCAL COURT	1,824,213	0.612564%
V060	KNOTT CO FISCAL CT	48,289	0.016215%
V062	LARUE CO FISCAL COURT	90,944	0.030539%
V063	LAUREL COUNTY FISCAL COUR	48,105	0.016154%
V067	LETCHER CO FISCAL COURT	55,682	0.018698%
V070	LIVINGSTON CO FISCAL CT	186,809	0.062730%
V072	LYON COUNTY FISCAL COURT	68,473	0.022993%
V073	MCCRACKEN CO FISCAL COURT	2,076,081	0.697141%
V076	MADISON CO FISCAL COURT	408,390	0.137136%
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%
V078	MARION CO FISCAL COURT	220,298	0.073975%
V079	MARSHALL CO FISCAL COURT	837,740	0.281310%
V081	MASON CO FIS CT	218,619	0.073412%
V082	MEADE COUNTY FISCAL COURT	276,560	0.092868%
V083	MENIFEE CO FISCAL COURT	76,673	0.025747%
V087	MONTGOMERY CO FISCAL CT	286,434	0.096184%
V088	MORGAN CO FISCAL CT	19,669	0.006605%
V090	NELSON CO FISCAL CT	715,521	0.240270%
V093	OLDHAM CO FISCAL COURT	1,870,866	0.628231%
V094	OWEN COUNTY FISCAL COURT	86,492	0.029044%
V096	PENDLETON CO FISCAL COURT	123,137	0.041349%
V100	PULASKI CO FISCAL CT	1,292,490	0.434014%
V103	ROWAN CO FISCAL COURT	53,540	0.017979%
V105	SCOTT CO FISCAL CT	4,323,604	1.451852%
V106	SHELBY CO FISCAL COURT	1,779,490	0.597547%
V107	SIMPSON CO FISCAL COURT	490,025	0.164549%
V108	SPENCER CO TREASURER	610,715	0.205076%
V109	TAYLOR COUNTY FISCAL COUR	220,766	0.074133%
V112	TRIMBLE CO FISCAL COURT	40,352	0.013550%
V113	UNION COUNTY FISCAL COURT	40,848	0.013717%
V115	WASHINGTON CO FIS COURT	152,730	0.051286%
V119	CITY OF HIGHLAND HEIGHTS	204,308	0.068606%
V120	WOODFORD CO FISCAL COURT	539,327	0.181104%
V159	CITY OF ERLANGER	2,167,017	0.727677%
V171	CITY OF ADAIRVILLE	43,736	0.014687%
V189	CITY OF CENTRAL CITY	194,525	0.065321%
V196	CITY OF BUTLER	20,483	0.006878%
V197	CITY OF HAZARD	29,920	0.010047%

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 64

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
V205	BARREN/METCALFE CO AMB SR	939,550	0.315498%
V298	CITY OF PIKEVILLE	211,710	0.071092%
V330	CITY OF OWENSBORO	5,880,322	1.974592%
V347	CITY OF RADCLIFF	1,589,293	0.533679%
V359	CITY OF ELSMERE	442,840	0.148704%
V376	CITY OF BEREA	1,401,923	0.470761%
V408	UNION EMERGENCY SERVICES	1,139,183	0.382534%
V447	CITY OF ELIZABETHTOWN	3,592,672	1.206407%
V608	WALTON FIRE DIST/EMS	869,180	0.291868%
V647	CITY OF VINE GROVE	199,022	0.066831%
V708	HEBRON FIRE PROTECTION DI	1,715,897	0.576193%
V808	POINT PLEASANT FIRE DIST	435,537	0.146252%
V919	CITY OF WILDER	625,531	0.210051%
V959	CITY OF COVINGTON	7,606,833	2.554349%
TOTAL		**$ 297,799,278**	**100.000000%**

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
39759	SHERIFF EXP ALLOWANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39932	JEFFERSON CO SHERIFF	22,370,179	29,628,878	16,555,718	1,330,183	(1,075,273)	254,910	-	254,910	1,512,911	-	662,171	287,450	2,462,532	-	742,560	2,558,732	653,292	3,954,584	(478,713)	(386,257)	(357,948)	(269,133)
39934	KENTON CO SHERIFF	3,954,969	5,238,281	2,926,993	235,172	(558,584)	(323,412)	-	(323,412)	267,477	-	117,070	-	384,547	-	131,282	452,375	1,136,968	1,720,625	(430,264)	(464,193)	(332,785)	(108,883)
39936	CAMPBELL CO SHERIFF	-	-	-	-	(100,852)	(100,852)	-	(100,852)	-	-	-	-	-	-	-	-	128,476	128,476	(66,362)	(57,101)	(5,013)	-
39938	FAYETTE CO SHERIFF	11,748,135	15,560,182	8,694,558	698,571	356,410	1,054,981	-	1,054,981	794,534	-	347,752	1,617,704	2,759,990	-	389,970	1,343,768	505,496	2,239,234	607,637	373,360	(282,070)	(178,176)
39940	DAVIESS CO SHERIFF	7,716,456	10,220,300	5,710,793	458,838	10,088	468,926	-	468,926	521,869	-	228,412	432,747	1,183,028	-	256,142	882,619	226,903	1,365,664	86,567	(133,286)	(60,963)	(74,958)
39944	HARDIN COUNTY SHERIFF	6,833,088	9,050,296	5,057,031	406,311	527,127	933,438	-	933,438	462,126	-	202,264	1,038,191	1,702,581	-	226,819	781,578	-	1,008,397	519,997	255,195	(16,045)	(64,963)
39946	WARREN COUNTY SHERIFF	8,774,441	11,621,580	6,493,786	521,749	28,201	549,950	-	549,950	593,421	-	259,729	496,725	1,349,875	-	291,260	1,003,633	487,468	1,782,361	159,172	(271,787)	(203,462)	(116,408)
39948	BOONE COUNTY SHERIFF	36,697,884	48,605,652	27,159,363	2,182,142	(92,026)	2,090,116	-	2,090,116	2,481,903	-	1,086,280	1,784,102	5,352,285	-	1,218,157	4,197,555	1,484,466	6,900,178	129,537	(219,114)	(921,476)	(536,844)
39952	MADISON COUNTY SHERIFF	4,448,802	5,892,354	3,292,469	264,536	142,200	406,736	-	406,736	300,876	-	131,687	234,768	667,331	-	147,674	508,860	302,574	959,108	69,791	(165,714)	(130,194)	(65,659)
39962	BULLITT CO SHERIFF	6,886,007	9,120,385	5,096,194	409,458	403,873	813,331	-	813,331	465,705	-	203,830	1,123,999	1,793,534	-	228,575	787,631	156,951	1,173,157	328,343	283,846	56,636	(48,447)
A156	CITY OF ANCHORAGE	1,172,905	1,553,491	868,044	69,744	163,635	233,379	-	233,379	79,324	-	34,719	515,849	629,892	-	38,934	134,159	22,458	195,551	209,135	173,905	51,208	99
A819	BELLEVUE/DAYTON FIRE	4,521,571	5,988,735	3,346,323	268,863	(43,913)	224,950	-	224,950	305,797	-	133,841	347,514	787,152	-	150,090	517,184	295,026	962,300	(108,887)	(53,907)	19,107	(31,403)
AC19	CAMPBELL CO FIRE DIST 1	1,158,390	1,534,266	857,301	68,881	(327,623)	(258,742)	-	(258,742)	78,343	-	34,289	-	112,632	-	38,452	132,498	602,599	773,549	(267,266)	(197,272)	(151,207)	(45,179)
AD19	SOUTHERN CAMPBELL F DIST	-	-	-	-	(480,744)	(480,744)	-	(480,744)	-	-	-	133,451	133,451	-	-	-	1,648,342	1,648,342	(488,064)	(435,466)	(475,825)	(115,535)
A100	SOMERSET POLICE & FIRE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A502	ALIEN CO AMBULANCE SVC	2,775,503	3,676,101	2,054,094	165,038	(49,339)	115,699	-	115,699	187,709	-	82,157	51,544	321,410	-	92,131	317,466	137,855	547,452	(61,392)	(61,701)	(64,496)	(38,453)
AS20	WOODFORD CO FIRE DISTRICT	1,444,996	1,913,869	1,069,412	85,923	186,004	271,927	-	271,927	97,726	-	42,773	231,461	371,960	-	47,965	165,281	-	213,246	122,402	59,553	(8,037)	(15,203)
B008	BURLINGTON FIRE PRO DIST	7,851,348	10,398,961	5,810,624	466,859	453,475	920,334	-	920,334	530,992	-	232,405	891,496	1,654,893	-	260,619	898,048	34,493	1,193,160	471,920	204,176	(116,064)	(98,299)
B015	CITY OF HILLVIEW	4,076,955	5,399,850	3,017,272	242,425	34,289	276,714	-	276,714	275,727	-	120,680	164,778	561,185	-	135,331	466,328	89,257	690,916	7,211	(68,907)	(28,952)	(39,082)
B019	CAMPBELL FIRE/ RESCUE	6,616,151	8,762,967	4,896,480	393,412	1,739,548	2,132,960	-	2,132,960	447,455	-	195,842	5,636,135	6,279,432	-	219,618	756,765	-	976,383	1,729,441	1,614,827	1,622,881	335,901
B045	CITY OF BELLEFONTE	734,225	972,468	543,385	43,659	(11,118)	32,541	-	32,541	49,656	-	21,734	15,231	86,621	-	24,372	83,982	113,032	221,386	(29,115)	(51,883)	(38,847)	(14,920)
B048	CITY OF HARLAN	198,408	262,788	146,838	11,798	37,393	49,191	-	49,191	13,418	-	5,873	21,000	40,291	-	6,586	22,694	4,586	33,866	13,543	230	(4,561)	(2,787)
B100	CITY OF SCIENCE HILL	281,751	373,174	208,518	16,754	79,460	96,214	-	96,214	19,055	-	8,340	172,968	200,363	-	9,352	32,227	-	41,579	79,030	74,149	7,640	(2,036)
B256	BUECHEL FIRE PROTECT DIST	-	-	-	-	(1,854,992)	(1,854,992)	-	(1,854,992)	-	-	-	175,306	175,306	-	-	-	3,076,917	3,076,917	(2,346,404)	(555,162)	(45)	-
B259	CITY OF LUDLOW	2,915,537	3,861,574	2,157,730	173,365	(262,263)	(88,898)	-	(88,898)	197,180	-	86,302	221,918	505,400	-	96,779	333,483	642,923	1,073,185	(198,055)	(118,473)	(181,733)	(69,523)
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	60,303,500	79,870,843	44,629,402	3,585,787	76,844	3,662,631	-	3,662,631	4,078,367	-	1,785,021	1,256,559	7,119,947	-	2,001,726	6,897,599	2,137,848	11,037,173	21,212	(1,673,257)	(1,440,241)	(824,940)
B656	LOUISVILLE AIRPORT AUTHOR	8,256,647	10,935,773	6,110,578	490,959	(47,855)	443,104	-	443,104	558,403	-	244,402	655,216	1,458,021	-	274,073	944,407	93,360	1,311,840	203,146	75,989	(51,080)	(81,874)
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	(76,368)	(76,368)	-	(76,368)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C106	CITY OF SIMPSONVILLE	2,109,745	2,794,317	1,561,379	125,450	173,418	298,868	-	298,868	142,683	-	62,459	601,327	806,460	-	70,021	241,316	92,418	403,765	133,898	152,329	108,906	7,562
C156	FAIRDALE FIRE DISTRICT	4,082,362	5,407,012	3,021,274	242,747	89,180	331,927	-	331,927	276,093	-	120,840	395,726	792,659	-	135,511	466,946	85,694	688,151	72,517	6,322	46,700	(21,031)
C256	LOUISVILLE/JEFF CO METRO	581,060,798	769,604,008	430,031,359	34,551,233	(12,065,831)	22,485,402	-	22,485,402	39,297,548	-	17,199,762	1,260,061	57,757,371	-	19,287,837	66,462,544	27,311,331	113,061,712	(14,098,495)	(23,012,339)	(11,082,414)	(7,111,093)
C356	INDIAN HILLS POLICE DEPT	575,662	762,454	426,036	34,230	(23,788)	10,442	-	10,442	38,932	-	17,040	13,633	69,605	-	19,109	65,845	95,446	180,400	(48,723)	(30,638)	(21,549)	(9,884)
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D071	CITY OF LEWISBURG	-	-	-	-	(58,127)	(58,127)	-	(58,127)	-	-	-	-	-	-	-	-	84,069	84,069	(55,497)	(26,862)	(1,711)	-
D098	CITY OF COAL RUN VILLAGE	725,141	960,436	536,662	43,119	42,783	85,902	-	85,902	49,042	-	21,465	76,386	146,893	-	24,070	82,943	7,048	114,061	48,871	(1,493)	(7,053)	(7,492)
D106	SIMPSONVILLE RURAL FIRE	1,969,974	2,609,194	1,457,938	117,139	71,971	189,110	-	189,110	133,231	-	58,312	54,595	246,138	-	65,392	225,328	75,305	366,025	13,704	(46,625)	(57,094)	(29,872)
G015	ZONETON FIRE PROT DIST	6,019,846	7,973,171	4,455,166	357,954	559,684	917,638	-	917,638	407,126	-	178,191	1,096,151	1,681,468	-	199,824	688,558	-	888,382	549,969	323,120	(19,125)	(60,877)
G506	SHELBY CO SUB FIRE DIST	651,027	862,272	481,812	38,712	95,896	134,608	-	134,608	44,029	-	19,271	233,701	297,001	-	21,610	74,465	5,686	101,761	98,159	90,951	10,762	(4,630)
J002	CITY OF SCOTTSVILLE	2,544,123	3,369,642	1,882,854	151,279	35,224	186,503	-	186,503	172,061	-	75,308	64,021	311,390	-	84,450	291,000	62,315	437,765	14,733	(66,383)	(44,163)	(30,562)
J003	CITY OF LAWRENCEBURG	2,666,566	3,531,816	1,973,471	158,560	(78,110)	80,450	-	80,450	180,342	-	78,932	8,086	267,360	-	88,514	305,006	296,793	690,313	(109,825)	(136,207)	(125,259)	(51,663)
J007	CITY OF MIDDLESBORO	7,712,275	10,214,761	5,707,699	458,590	(225,219)	233,371	-	233,371	521,586	-	228,288	117,016	866,890	-	256,003	882,141	781,516	1,919,660	(375,354)	(445,479)	(141,682)	(90,255)
J024	CITY OF HOPKINSVILLE	31,668,734	41,944,637	23,437,390	1,883,097	(1,232,390)	650,707	-	650,707	2,141,778	-	937,414	675,252	3,754,444	-	1,051,218	3,622,314	1,460,306	6,133,838	(979,623)	(700,303)	(358,950)	(340,518)
J026	CLAY CO BD OF ED	214,029	283,477	158,398	12,727	60,453	73,180	-	73,180	14,475	-	6,335	77,180	97,990	-	7,105	24,481	397	31,983	60,126	12,107	(3,558)	(2,669)
J037	CITY OF FRANKFORT	29,531,761	39,114,257	21,855,860	1,756,007	(1,936,794)	(180,767)	-	(180,767)	1,997,253	-	874,158	-	2,871,411	-	980,283	3,377,844	2,768,756	7,126,923	(1,556,796)	(1,325,799)	(918,125)	(454,793)
J040	CITY OF LANCASTER	428,923	568,100	317,437	25,505	(190,103)	(164,598)	-	(164,598)	29,008	-	12,696	-	41,704	-	14,238	49,061	307,712	371,011	(164,343)	(102,536)	(48,244)	(14,184)
J059	KENTON COUNTY AIRPORT BD	31,152,767	41,261,249	23,055,533	1,852,416	(442,241)	1,410,175	-	1,410,175	2,106,883	-	922,141	1,112,027	4,141,051	-	1,034,091	3,563,297	2,398,316	6,995,704	(29,248)	(1,201,325)	(1,111,088)	(512,993)
J063	CITY OF LONDON	9,811,757	12,995,487	7,261,483	583,490	442,201	1,025,691	-	1,025,691	663,576	-	290,434	478,467	1,432,477	-	325,693	1,122,283	15,611	1,463,587	345,698	(107,328)	(153,361)	(116,118)
J067	CITY OF WHITESBURG	2,194,794	2,906,963	1,624,322	130,508	244,474	374,982	-	374,982	148,435	-	64,967	818,574	1,031,976	-	72,854	251,044	127,994	451,892	164,823	186,306	199,224	29,731
J084	CITY OF HARRODSBURG	5,980,409	7,920,939	4,425,980	355,609	1,234,261	1,589,870	-	1,589,870	404,459	-	177,024	3,203,830	3,785,313	-	198,515	684,048	101,961	984,524	1,258,537	1,224,095	313,525	4,630
J090	CITY OF BARDSTOWN	9,987,407	13,228,132	7,391,478	593,874	459,324	1,053,198	-	1,053,198	673,455	-	295,633	755,988	1,727,076	-	331,524	1,142,374	221,697	1,695,595	504,021	(113,173)	(124,658)	(134,509)
J100	CITY OF SOMERSET	24,687,825	32,698,555	18,270,960	1,467,996	(55,289)	1,412,707	-	1,412,707	1,669,655	-	730,775	653,443	3,053,873	-	819,492	2,823,828	669,900	4,313,220	2,721	(604,553)	(374,102)	(283,412)
J113	CITY OF MORGANFIELD	203,863	270,013	150,875	12,122	(141,570)	(129,448)	-	(129,448)	13,787	-	6,034	-	19,821	-	6,767	23,318	270,422	300,507	(138,406)	(89,509)	(41,859)	(10,912)
J118	CITY OF CORBIN	6,518,678	8,633,865	4,824,342	387,616	(268,671)	118,945	-	118,945	440,863	-	192,957	214,515	848,335	-	216,382	745,615	563,459	1,525,456	(176,363)	(165,825)	(225,739)	(109,194)
J154	CITY OF EARLINGTON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
J156	CITY OF JEFFERSONTOWN	16,812,685	22,268,083	12,442,729	999,721	(77,393)	922,328	-	922,328	1,137,054	-	497,666	230,838	1,865,558	-	558,083	1,923,058	677,343	3,158,484	(148,668)	(420,638)	(472,088)	(251,530)
J210	BOYD CO AMBULANCE SERVICE	10,301,698	13,644,403	7,624,078	612,563	719,455	1,332,018	-	1,332,018	696,711	-	304,937	866,595	1,868,243	-	341,957	1,178,323	2,054	1,522,334	520,170	111,746	(158,814)	(127,190)
J256	CITY OF ST MATTHEWS	7,889,294	10,449,221	5,838,707	469,116	119,617	588,733	-	588,733	533,558	-	233,528	167,010	934,096	-	261,879	902,388	103,694	1,267,961	87,786	(146,870)	(169,809)	(104,970)
J259	CITY OF PARK HILLS	1,045,464	1,384,697	773,727	62,166	9,408	71,574	-	71,574	70,705	-	30,946	225,627	327,278	-	34,703	119,582	127,976	282,261	8,018	(10,821)	44,347	3,473
J319	CITY OF ALEXANDRIA	3,050,405	4,040,203	2,257,543	181,384	(194,648)	(13,264)	-	(13,264)	206,301	-	90,294	134,456	431,051	-	101,256	348,910	263,594	713,760	(165,947)	(48,939)	(34,086)	(33,737)
J324	CITY OF OAK GROVE	3,322,327	4,400,359	2,458,787	197,553	(29,887)	167,666	-	167,666	224,691	-	98,343	235,182	558,216	-	110,282	380,012	410,591	900,885	13,152	(199,326)	(106,962)	(49,518)
J356	CITY OF WEST BUECHEL	676,477	895,980	500,647	40,225	(394,531)	(354,306)	-	(354,306)	45,751	-	20,024	-	65,775	-	22,455	77,376	334,867	434,698	(246,214)	(81,516)	(29,161)	(12,038)
J359	CITY OF FORT WRIGHT	6,631,268	8,782,988	4,907,667	394,311	(29,394)	364,917	-	364,917	448,477	-	196,290	352,152	996,919	-	220,120	758,494	229,343	1,207,957	63,125	(123,974)	(79,217)	(70,976)
J410	CANNONSBURG VOL FIRE DEPT	240,921	319,095	178,301	14,326	(13,199)	1,127	-	1,127	16,294	-	7,131	-	23,425	-	7,997	27,557	27,508	63,063	(11,023)	(14,223)	(10,101)	(4,380)
J419	CITY OF COLD SPRING	1,762,122	2,333,897	1,304,111	104,780	(245,724)	(140,944)	-	(140,944)	119,174	-	52,160	16,010	187,344	-	58,492	201,554	265,505	525,551	(129,473)	(132,317)	(51,675)	(24,740)
J456	CITY OF SHIVELY	12,715,928	16,842,005	9,410,801	756,119	(1,022,095)	(265,976)	-	(265,976)	859,987	-	376,399	20,331	1,256,717	-	422,095	1,454,466	1,745,191	3,621,752	(949,014)	(898,770)	(342,850)	(174,408)
J510	CITY OF CATLETTSBURG	1,812,012	2,399,976	1,341,034	107,746	(157,971)	(50,225)	-	(50,225)	122,548	-	53,637	7,404	183,589	-	60,148	207,260	211,197	478,605	(88,456)	(94,891)	(78,517)	(33,153)
J619	CITY OF FORT THOMAS	14,371,588	19,034,895	10,636,122	854,568	(482,500)	372,068	-	372,068	971,960	-	425,408	127,632	1,525,000	-	477,053	1,643,842	508,324	2,629,219	(359,987)	(356,411)	(220,044)	(167,778)
J719	CITY OF SOUTHGATE	968,273	1,282,459	716,599	57,576	201,196	258,772	-	258,772	65,485	-	28,661	241,659	335,805	-	32,141	110,752	-	142,893	157,339	59,306	(11,797)	(11,938)
J756	CITY OF PROSPECT	-	-	-	-	(142,356)	(142,356)	-	(142,356)	-	-	-	-	-	-	-	-	284,853	284,853	(135,536)	(116,828)	(27,816)	(4,673)
J819	CITY OF BELLEVUE	2,405,891	3,186,557	1,780,551	143,060	(31,919)	111,141	-	111,141	162,712	-	71,216	105,031	338,959	-	79,862	275,189	165,683	520,734	(28,423)	(40,457)	(74,459)	(38,436)
J859	CITY OF VILLA HILLS	2,462,823	3,261,962	1,822,685	146,445	(6,231)	140,214	-	140,214	166,562	-	72,901	149,145	388,608	-	81,751	281,701	359,256	722,708	(28,147)	(162,774)	(101,019)	(42,169)
J919	CITY OF DAYTON	2,186,407	2,895,854	1,618,115	130,009	(62,016)	67,993	-	67,993	147,868	-	64,719	81,854	294,441	-	72,576	250,084	93,535	416,195	(38,811)	(22,055)	(34,214)	(26,674)
J956	OKOLONA FIRE DISTRICT	22,763,223	30,149,457	16,846,601	1,353,554	2,962,992	4,316,546	-	4,316,546	1,539,492	-	673,805	4,683,923	6,897,220	-	755,607	2,603,689	-	3,359,296	2,030,144	877,482	658,735	(28,437)
J959	CITY OF INDEPENDENCE	7,300,126	9,668,878	5,402,676	434,082	(129,583)	304,499	-	304,499	493,713	-	216,088	614,766	1,324,567	-	242,322	834,999	641,433	1,718,754	87,871	(282,783)	(117,736)	(81,538)
K001	CITY OF COLUMBIA	2,355,303	3,119,555	1,743,112	140,052	(39,412)	100,640	-	100,640	159,291	-	69,718	35,583	264,592	-	78,182	269,403	106,049	453,634	(17,371)	(61,878)	(72,892)	(36,900)
K010	CITY OF ASHLAND	26,951,470	35,696,711	19,946,238	1,602,597	(130,911)	1,471,686	-	1,471,686	1,822,747	-	797,780	308,457	2,928,984	-	894,632	3,082,747	1,460,226	5,437,605	(263,931)	(930,997)	(884,675)	(429,018)
K011	CITY OF DANVILLE	16,211,164	21,471,380	11,997,555	963,954	1,457,162	2,421,116	-	2,421,116	1,096,372	-	479,860	2,040,348	3,616,480	-	538,116	1,854,256	-	2,392,372	1,064,311	362,625	(50,918)	(151,910)
K016	CITY OF MORGANTOWN	1,337,765	1,771,844	990,053	79,547	76,027	155,574	-	155,574	90,474	-	39,599	209,582	339,655	-	44,406	153,015	161,069	358,490	43,621	(53,546)	210	(9,110)
K018	CITY OF MURRAY	11,492,579	15,221,703	8,505,426	683,376	(703,080)	(19,704)	-	(19,704)	777,251	-	340,187	-	1,117,438	-	381,487	1,314,537	886,083	2,582,107	(465,019)	(484,487)	(342,307)	(172,855)
K019	CITY OF NEWPORT	21,966,706	29,094,486	16,257,116	1,306,192	(359,931)	946,261	-	946,261	1,485,624	-	650,228	96,998	2,232,850	-	729,167	2,512,583	1,101,614	4,343,364	(542,441)	(889,408)	(412,053)	(266,613)
K026	CITY OF MANCHESTER	1,196,817	1,585,162	885,740	71,166	(113,903)	(42,737)	-	(42,737)	80,942	-	35,427	8,291	124,660	-	39,727	136,894	227,364	403,985	(136,350)	(77,324)	(44,777)	(20,274)
K029	CITY OF BURKESVILLE	831,483	1,101,283	615,364	49,442	(58,143)	(8,701)	-	(8,701)	56,234	-	24,612	-	80,846	-	27,600	95,106	103,568	226,274	(57,858)	(47,523)	(27,111)	(12,936)
K034	LEX/FAYETTE URBAN CO GOVT	54,774,989	72,548,434	40,537,863	3,257,048	(174,017)	3,083,031	-	3,083,031	3,704,470	-	1,621,374	2,993,826	8,319,670	-	1,818,211	6,265,240	1,490,217	9,573,668	(48,723)	(41,486)	(564,346)	(599,443)
K041	CITY OF WILLIAMSTOWN	1,023,258	1,355,286	757,293	60,845	(189,165)	(128,320)	-	(128,320)	69,204	-	30,289	3,628	103,101	-	33,966	117,042	460,051	611,059	(190,428)	(177,744)	(107,189)	(32,596)
K043	CITY OF LEITCHFIELD	3,110,605	4,119,937	2,302,096	184,964	(239,820)	(54,856)	-	(54,856)	210,372	-	92,076	-	302,448	-	103,254	355,795	580,105	1,039,154	(234,018)	(247,599)	(186,316)	(68,774)
K049	CITY OF CYNTHIANA	5,325,345	7,053,319	3,941,180	316,657	(276,342)	40,315	-	40,315	360,157	-	157,634	304,509	822,300	-	176,771	609,120	269,488	1,055,379	(108,122)	(12,253)	(54,396)	(58,308)
K065	CITY OF BEATTYVILLE	878,177	1,163,129	649,821	52,218	24,162	76,380	-	76,380	59,392	-	25,995	50,666	136,053	-	29,150	100,447	92,530	222,127	(4,296)	(22,198)	(41,915)	(17,664)
K071	CITY OF RUSSELLVILLE	5,148,758	6,819,432	3,810,492	306,157	(245,594)	60,563	-	60,563	348,214	-	152,406	-	500,620	-	170,909	588,922	419,297	1,179,128	(191,223)	(254,286)	(155,968)	(77,030)
K078	CITY OF LEBANON	2,457,680	3,255,150	1,818,879	146,139	(148,175)	(2,036)	-	(2,036)	166,215	-	72,749	62,429	301,393	-	81,581	281,113	379,164	741,858	(132,665)	(121,626)	(133,566)	(52,600)
K079	CITY OF BENTON	1,608,774	2,130,790	1,190,621	95,661	(18,304)	77,357	-	77,357	108,802	-	47,621	11,146	167,569	-	53,402	184,014	210,526	447,942	(61,039)	(95,794)	(89,187)	(34,354)
K080	NELSON COUNTY BD OF ED	36,937	48,923	27,336	2,196	(11,366)	(9,170)	-	(9,170)	2,498	-	1,093	31,465	35,056	-	1,226	4,225	137	5,588	9,519	9,016	9,061	1,874
K091	CITY OF CARLISLE	-	-	-	-	(179,051)	(179,051)	-	(179,051)	-	-	-	-	-	-	-	-	74,380	74,380	(66,986)	(7,394)	-	-
K099	CITY OF STANTON	1,150,147	1,523,348	851,201	68,390	(175,956)	(107,566)	-	(107,566)	77,785	-	34,045	182,964	294,794	-	38,178	131,555	380,801	550,534	(186,317)	(95,848)	27,096	(67)
K103	CITY OF MOREHEAD	4,592,201	6,082,283	3,398,595	273,063	164,185	437,248	-	437,248	310,574	-	135,932	366,201	812,707	-	152,434	525,262	46,965	724,661	196,287	(21,316)	(40,423)	(46,501)
K105	CITY OF GEORGETOWN	28,797,559	38,141,821	21,312,492	1,712,370	1,520,065	3,232,435	-	3,232,435	1,947,599	-	852,426	1,977,181	4,777,206	-	955,912	3,293,905	-	4,249,817	824,324	102,964	(129,313)	(270,587)
K106	CITY OF SHELBYVILLE	10,517,649	13,930,427	7,783,900	625,404	81,115	706,519	-	706,519	711,316	-	311,329	208,517	1,231,162	-	349,125	1,203,023	671,714	2,223,862	(135,958)	(485,270)	(235,799)	(135,673)
K108	CITY OF TAYLORSVILLE	-	-	-	-	(133,425)	(133,425)	-	(133,425)	-	-	-	5,884	5,884	-	-	-	341,783	341,783	(148,138)	(146,455)	(35,396)	(5,916)
K111	CITY OF CADIZ	1,245,266	1,649,331	921,596	74,046	10,441	84,487	-	84,487	84,218	-	36,861	11,651	132,730	-	41,336	142,435	1,594	185,365	7,269	(22,285)	(22,251)	(15,407)
K114	CITY OF BOWLING GREEN	70,675,011	93,607,712	52,305,148	4,202,501	2,264,367	6,466,868	-	6,466,868	4,779,800	-	2,092,024	5,201,428	12,073,252	-	2,346,000	8,083,906	557,991	10,987,897	1,786,507	809,562	(723,737)	(786,977)
K115	CITY OF SPRINGFIELD	1,490,512	1,974,155	1,103,098	88,629	107,020	195,649	-	195,649	100,804	-	44,120	262,656	407,580	-	49,476	170,487	165,412	385,375	(12,600)	20,534	21,827	(7,555)
K120	CITY OF VERSAILLES	11,390,010	15,085,853	8,429,517	677,277	219,645	896,922	-	896,922	770,314	-	337,151	774,788	1,882,253	-	378,082	1,302,805	21,144	1,702,031	235,768	43,235	(4,018)	(94,765)
K200	CITY OF FERGUSON	-	-	-	-	806	806	-	806	-	-	-	21,027	21,027	-	-	-	33,575	33,575	806	(1,269)	(9,597)	(2,487)
K256	JEFFERSONTOWN FIRE DIST	24,235,062	32,098,880	17,935,880	1,441,073	395,531	1,836,604	-	1,836,604	1,639,034	-	717,373	1,641,555	3,997,962	-	804,463	2,772,040	556,228	4,132,731	455,468	(262,208)	(110,452)	(217,577)
K315	MT WASHINGTON FIRE P DIST	3,953,911	5,236,881	2,926,210	235,109	84,127	319,236	-	319,236	267,406	-	117,038	260,775	645,219	-	131,247	452,254	107,222	690,723	33,379	13,292	(46,892)	(45,281)
K319	CITY OF SILVER GROVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	25,240,128	33,430,071	18,679,709	1,500,837	(377,823)	1,123,014	-	1,123,014	1,707,007	-	747,123	2,271,232	4,725,362	-	837,826	2,887,001	4,263,848	7,988,675	(311,062)	(694,849)	(1,637,202)	(620,201)
K414	CITY OF SMITHS GROVE	588,880	779,960	435,818	35,016	104,735	139,751	-	139,751	39,826	-	17,431	137,557	194,814	-	19,547	67,357	7,858	94,762	57,817	36,156	9,304	(3,225)
K419	ALEXANDRIA FIRE DISTRICT	-	-	-	-	(1,236,842)	(1,236,842)	-	(1,236,842)	-	-	-	290,289	290,289	-	-	-	4,142,883	4,142,883	(1,220,772)	(1,117,182)	(1,219,064)	(295,575)
K456	CAMP TAYLOR FIRE PRO DIST	-	-	-	-	(499,080)	(499,080)	-	(499,080)	-	-	-	-	-	-	-	-	177,841	177,841	(166,802)	(11,039)	-	-

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
K559	CITY OF TAYLOR MILL	4,511,526	5,975,430	3,338,889	268,266	138,092	406,358	-	406,358	305,118	-	133,544	427,658	866,320	-	149,756	516,035	180,624	846,415	48,672	(42,866)	39,395	(25,293)
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	5,827,037	7,717,800	4,312,472	346,489	(437,116)	(90,627)	-	(90,627)	394,087	-	172,484	-	566,571	-	193,424	666,505	574,893	1,434,822	(368,293)	(308,888)	(118,839)	(72,232)
K719	CENTRAL CAMPBELL CO FIRE	5,328,854	7,057,966	3,943,777	316,866	(321,719)	(4,853)	-	(4,853)	360,394	-	157,737	2,188	520,319	-	176,887	609,522	749,512	1,535,921	(331,561)	(383,863)	(210,241)	(89,937)
K759	LAKESIDE/CRESTVIEWHLS POL	3,071,961	4,068,755	2,273,497	182,666	(70,170)	112,496	-	112,496	207,759	-	90,932	178,830	477,521	-	101,971	351,375	161,194	614,540	(45,762)	(62,785)	(3,837)	(24,635)
K856	HIGHVIEW FIRE DISTRICT	-	-	-	-	(1,467,663)	(1,467,663)	-	(1,467,663)	-	-	-	25,321	25,321	-	-	-	3,613,631	3,613,631	(1,712,912)	(1,720,951)	(154,447)	-
K859	CITY OF FORT MITCHELL	5,948,302	7,878,414	4,402,218	353,700	(452,219)	(98,519)	-	(98,519)	402,288	-	176,073	-	578,361	-	197,449	680,375	776,181	1,654,005	(379,940)	(464,947)	(152,998)	(77,762)
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	2,335,549	3,093,390	1,728,493	138,877	(84,596)	54,281	-	54,281	157,955	-	69,134	17,568	244,657	-	77,527	267,143	276,320	620,990	(153,982)	(123,844)	(64,786)	(33,726)
L005	CITY OF GLASGOW	12,334,251	16,336,482	9,128,330	733,423	(212,525)	520,898	-	520,898	834,174	-	365,101	177,874	1,377,149	-	409,425	1,410,809	885,605	2,705,839	(509,544)	(380,441)	(272,597)	(166,108)
L009	CITY OF PARIS	13,169,027	17,442,126	9,746,131	783,061	2,474,372	3,257,433	-	3,257,433	890,630	-	389,811	6,505,670	7,786,111	-	437,135	1,506,292	8,251	1,951,678	2,427,697	2,192,202	1,086,977	127,557
L015	CITY OF MT WASHINGTON	5,142,774	6,811,507	3,806,063	305,801	118	305,919	-	305,919	347,809	-	152,229	179,994	680,032	-	170,710	588,238	385,567	1,144,515	9,021	(187,291)	(197,529)	(88,686)
L025	CITY OF WINCHESTER	24,316,338	32,206,529	17,996,031	1,445,906	1,199,342	2,645,248	-	2,645,248	1,644,531	-	719,779	3,365,330	5,729,640	-	807,161	2,781,337	53,461	3,641,959	1,481,291	725,831	73,475	(192,916)
L031	EDMONSON CO AMBULANCE DIS	238,614	316,039	176,593	14,189	(260,486)	(246,297)	-	(246,297)	16,138	-	7,063	-	23,201	-	7,921	27,293	388,807	424,021	(196,966)	(125,045)	(62,892)	(15,916)
L035	CITY OF FLEMINGSBURG	888,943	1,177,389	657,889	52,859	(62,140)	(9,281)	-	(9,281)	60,120	-	26,313	66,455	152,888	-	29,508	101,679	82,373	213,560	(41,865)	(2,622)	(6,876)	(9,308)
L039	CITY OF WARSAW	775,777	1,027,502	574,137	46,129	44,253	90,382	-	90,382	52,466	-	22,963	91,720	167,149	-	25,751	88,734	123,343	237,828	(13,774)	(6,121)	(35,169)	(15,616)
L044	GREEN CO AMBULANCE SVC	617,598	817,997	457,072	36,724	(201,954)	(165,230)	-	(165,230)	41,769	-	18,281	-	60,050	-	20,501	70,642	327,871	419,014	(172,691)	(119,100)	(51,120)	(16,053)
L050	CITY OF MUNFORDVILLE	999,803	1,324,220	739,934	59,451	126,354	185,805	-	185,805	67,617	-	29,595	227,216	324,428	-	33,188	114,359	8,269	155,816	101,018	79,812	(1,709)	(10,509)
L052	CITY OF EMINENCE	1,222,796	1,619,570	904,966	72,710	366	73,076	-	73,076	82,699	-	36,196	26,618	145,513	-	40,590	139,865	242,357	422,812	(53,261)	(98,006)	(69,734)	(32,298)
L057	CITY OF NICHOLASVILLE	28,141,871	37,273,374	20,827,230	1,673,381	781,588	2,454,969	-	2,454,969	1,903,254	-	833,017	1,930,851	4,667,122	-	934,147	3,218,906	477,375	4,630,428	357,392	(155,212)	47,674	(213,159)
L061	CITY OF BARBOURVILLE	531,732	704,269	393,524	31,618	(127,225)	(95,607)	-	(95,607)	35,961	-	15,740	-	51,701	-	17,650	60,820	213,845	292,315	(123,330)	(88,791)	(20,577)	(7,916)
L072	CITY OF EDDYVILLE	399,844	529,586	295,917	23,776	(88,493)	(64,717)	-	(64,717)	27,042	-	11,836	17,335	56,213	-	13,273	45,735	245,747	304,755	(67,564)	(85,889)	(74,341)	(20,748)
L073	CITY OF PADUCAH	34,402,805	45,565,863	25,460,821	2,045,671	(1,103,787)	941,884	-	941,884	2,326,685	-	1,018,344	343,089	3,688,118	-	1,141,973	3,935,041	3,095,977	8,172,991	(1,148,608)	(1,351,792)	(1,372,799)	(611,675)
L077	CITY OF SALYERSVILLE	361,657	479,008	267,655	21,505	(120,978)	(99,473)	-	(99,473)	24,459	-	10,705	9,768	44,932	-	12,005	41,367	377,572	430,944	(149,604)	(140,273)	(76,245)	(19,890)
L086	CITY OF TOMPKINSVILLE	997,376	1,321,005	738,138	59,306	(82,311)	(23,005)	-	(23,005)	67,453	-	29,523	7,082	104,058	-	33,107	114,081	83,892	231,080	(60,360)	(38,297)	(16,592)	(11,774)
L090	CITY OF NEW HAVEN	-	-	-	-	(46,088)	(46,088)	-	(46,088)	-	-	-	-	-	-	-	-	33,732	33,732	(28,650)	(5,082)	-	-
L107	CITY OF FRANKLIN	5,394,894	7,145,434	3,992,652	320,793	189,025	509,818	-	509,818	364,860	-	159,692	664,728	1,189,280	-	179,079	617,075	3,560	799,714	250,166	131,061	43,607	(35,269)
L108	SPENCER CO FIRE DIST	258,897	342,904	191,604	15,395	(72,658)	(57,263)	-	(57,263)	17,509	-	7,664	334	25,507	-	8,594	29,613	127,634	165,841	(77,188)	(46,918)	(11,870)	(4,358)
L110	CITY OF EUCTON	269,423	356,845	199,394	16,020	(25,314)	(9,294)	-	(9,294)	18,221	-	7,975	-	26,196	-	8,943	30,817	113,137	152,897	(39,530)	(41,856)	(34,901)	(10,414)
L156	CITY OF LYNDON	3,992,867	5,288,477	2,955,040	237,425	1,167,887	1,405,312	-	1,405,312	270,040	-	118,191	3,369,273	3,757,504	-	132,540	456,710	1,439,225	2,028,475	1,161,787	1,092,617	(369,526)	(155,849)
L159	ELSMERE FIRE PROTECTION	2,756,037	3,650,319	2,039,687	163,880	102,643	266,523	-	266,523	186,393	-	81,580	386,297	654,270	-	91,484	315,239	234,018	640,741	2,755	64,960	(23,137)	(31,049)
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	28,603,285	37,884,508	21,168,713	1,700,818	5,795,140	7,495,958	-	7,495,958	1,934,460	-	846,675	8,832,894	11,614,029	-	949,463	3,271,684	-	4,221,147	5,157,184	2,409,385	80,344	(254,031)
L756	PLEASURE RIDGE PARK FIRE	27,371,381	36,252,875	20,257,006	1,627,566	1,553,892	3,181,458	-	3,181,458	1,851,145	-	810,210	2,268,297	4,929,652	-	908,571	3,130,777	18,419	4,057,767	941,995	173,209	(14,884)	(228,436)
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	989,734	1,310,883	732,482	58,852	2,855	61,707	-	61,707	66,936	-	29,297	192,648	288,881	-	32,853	113,207	18,021	164,081	58,592	45,675	23,399	(2,865)
M015	BULLITT CO FISCAL COURT	165,917	219,736	122,792	9,866	(60,736)	(50,870)	-	(50,870)	11,221	-	4,911	-	16,132	-	5,507	18,978	20,498	44,983	(16,554)	(6,534)	(3,608)	(2,556)
M022	CITY OF OLIVE HILL	774,743	1,026,133	573,372	46,068	120,798	166,866	-	166,866	52,396	-	22,933	138,134	213,463	-	25,717	88,616	219,070	333,403	(69,810)	(56,748)	9,552	(2,934)
M042	CITY OF MAYFIELD	12,463,928	16,508,236	9,224,301	741,134	(308,285)	432,849	-	432,849	842,944	-	368,940	499,794	1,711,678	-	413,730	1,425,641	941,889	2,781,260	(82,958)	(526,686)	(295,364)	(164,573)
M054	CITY OF DAWSON SPRINGS	466,341	617,660	345,129	27,730	(102,001)	(74,271)	-	(74,271)	31,539	-	13,804	2,880	48,223	-	15,480	53,341	244,651	313,472	(108,216)	(86,118)	(54,557)	(16,358)
M059	KENTON COUNTY FISCAL CT	10,307,321	13,651,851	7,628,240	612,897	(680,740)	(67,843)	-	(67,843)	697,091	-	305,103	-	1,002,194	-	342,143	1,178,966	940,353	2,461,462	(414,182)	(457,326)	(407,247)	(180,512)
M069	CITY OF STANFORD	2,326,105	3,080,881	1,721,503	138,316	51,841	190,157	-	190,157	157,316	-	68,854	97,394	323,564	-	77,213	266,063	36,171	379,447	15,279	(11,169)	(32,596)	(27,395)
M076	CITY OF RICHMOND	29,417,585	38,963,033	21,771,360	1,749,238	500,274	2,249,512	-	2,249,512	1,989,532	-	870,779	967,457	3,827,768	-	976,493	3,364,824	8,651	4,349,968	495,014	(325,184)	(366,003)	(326,027)
M081	CITY OF MAYSVILLE	10,037,178	13,294,051	7,428,312	596,834	(39,477)	557,357	-	557,357	678,821	-	297,107	309,238	1,285,166	-	333,176	1,148,066	269,027	1,750,269	(67,577)	(100,701)	(173,374)	(125,451)
M082	CITY OF BRANDENBURG	1,032,751	1,367,859	764,318	61,410	286,834	348,244	-	348,244	69,846	-	30,570	168,578	268,994	-	34,281	118,127	73,568	225,976	118,392	(28,422)	(31,417)	(15,535)
M085	CITY OF EDMONTON	1,186,147	1,571,029	877,843	70,531	48,531	119,062	-	119,062	80,220	-	35,111	114,772	230,103	-	39,373	135,673	80,766	255,812	15,243	(32,125)	(44)	(8,783)
M096	CITY OF FALMOUTH	-	-	-	-	(54,678)	(54,678)	-	(54,678)	-	-	-	-	-	-	-	-	8,428	8,428	(8,428)	-	-	-
M109	CITY OF CAMPBELLSVILLE	5,419,647	7,178,219	4,010,971	322,265	(103,642)	218,623	-	218,623	366,534	-	160,425	230,148	757,107	-	179,901	619,907	66,096	865,904	93,726	(50,862)	(86,722)	(64,939)
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M113	CITY OF STURGIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	157,289	208,327	116,407	9,353	(165,127)	(155,774)	-	(155,774)	10,638	-	4,656	-	15,294	-	5,221	17,991	220,723	243,935	(147,158)	(71,214)	(8,076)	(2,193)
M315	CITY OF PIONEER VILLAGE	706,276	935,449	522,701	41,997	(75,167)	(33,170)	-	(33,170)	47,766	-	20,906	47,318	115,990	-	23,444	80,785	304,387	408,616	(83,652)	(82,932)	(96,666)	(29,376)
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
N008	CITY OF FLORENCE	40,785,726	54,019,921	30,184,692	2,425,214	951,089	3,376,303	-	3,376,303	2,758,367	-	1,207,283	1,306,815	5,272,465	-	1,353,849	4,665,128	458,618	6,477,595	816,227	(630,516)	(853,904)	(536,938)
N009	CITY OF MILLERSBURG	191,992	254,289	142,089	11,416	50,479	61,895	-	61,895	12,985	-	5,683	163,553	182,221	-	6,373	21,960	-	28,333	50,186	46,860	47,093	9,744
N011	CITY OF PERRYVILLE	126,528	167,585	93,641	7,524	(3,521)	4,003	-	4,003	8,557	-	3,745	68,131	80,433	-	4,200	14,472	117,995	136,667	(2,010)	(46,037)	(6,753)	(1,436)
N012	CITY OF BROOKSVILLE	-	-	-	-	(36,507)	(36,507)	-	(36,507)	-	-	-	-	-	-	-	-	2,814	2,814	(2,814)	-	-	-
N014	CITY OF IRVINGTON	481,265	637,426	356,174	28,617	(68,052)	(39,435)	-	(39,435)	32,548	-	14,246	-	46,794	-	15,975	55,048	115,715	186,738	(72,852)	(39,491)	(19,308)	(8,295)
N022	CITY OF GRAYSON	1,642,947	2,176,052	1,215,912	97,693	444,045	541,738	-	541,738	111,114	-	48,632	214,131	373,877	-	54,536	187,923	595,602	838,061	(167,914)	(220,043)	(52,875)	(23,358)
N050	CITY OF HORSE CAVE	860,177	1,139,288	636,600	51,148	242,375	293,523	-	293,523	58,174	-	25,462	310,562	394,198	-	28,553	98,388	165,649	292,590	188,454	(31,669)	(39,713)	(15,464)
N051	CITY OF HENDERSON	24,335,852	32,232,375	18,010,472	1,447,066	(426,733)	1,020,333	-	1,020,333	1,645,850	-	720,356	196,490	2,562,696	-	807,809	2,783,569	638,734	4,230,112	(185,477)	(643,349)	(519,792)	(318,797)
N054	CITY OF MADISONVILLE	22,943,414	30,388,117	16,979,958	1,364,269	(567,591)	796,678	-	796,678	1,551,679	-	679,139	304,713	2,535,531	-	761,588	2,624,300	1,860,924	5,246,813	(799,194)	(787,906)	(754,924)	(369,857)
N071	CITY OF AUBURN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N076	MADISON CO EMS	11,164,326	14,786,938	8,262,492	663,857	158,815	822,672	-	822,672	755,051	-	330,471	563,214	1,648,736	-	370,591	1,276,991	332,188	1,979,770	181,651	(237,259)	(151,853)	(123,579)
N087	CITY OF MT STERLING	5,004,134	6,627,880	3,703,458	297,557	28,670	326,227	-	326,227	338,433	-	148,125	166,404	652,962	-	166,108	572,380	56,053	794,541	10,371	(54,183)	(46,002)	(51,765)
N088	MORGAN CO AMBULANCE SERV	199,706	264,507	147,798	11,875	(173,924)	(162,049)	-	(162,049)	13,506	-	5,911	-	19,417	-	6,629	22,843	253,635	283,107	(133,127)	(90,184)	(32,163)	(8,219)
N093	CITY OF LAGRANGE	2,196,885	2,909,732	1,625,870	130,632	(97,882)	32,750	-	32,750	148,577	-	65,029	64,155	277,761	-	72,924	251,283	318,562	642,769	(85,642)	(105,130)	(125,627)	(48,608)
N094	CITY OF OWENTON	350,242	463,889	259,207	20,826	(55,179)	(34,353)	-	(34,353)	23,687	-	10,367	30,489	64,543	-	11,626	40,061	238,719	290,406	(67,133)	(90,631)	(53,440)	(14,662)
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	679,505	899,991	502,888	40,405	(26,128)	14,277	-	14,277	45,955	-	20,114	62,269	128,338	-	22,556	77,723	37,312	137,591	12,408	(9,742)	(5,369)	(6,549)
N104	CITY OF JAMESTOWN	170,363	225,642	126,082	10,130	(17,878)	(7,748)	-	(7,748)	11,522	-	5,043	-	16,565	-	5,655	19,486	11,352	36,493	(5,773)	(6,230)	(5,284)	(2,641)
P007	CITY OF PINEVILLE	478,092	633,224	353,827	28,428	(196,712)	(168,284)	-	(168,284)	32,334	-	14,152	-	46,486	-	15,870	54,685	157,536	228,091	(113,479)	(48,581)	(13,031)	(6,514)
P015	CITY OF LEBANON JUNCTION	340,509	450,998	252,004	20,247	(26,301)	(6,054)	-	(6,054)	23,029	-	10,079	10,182	43,290	-	11,303	38,948	163,965	214,216	(60,128)	(58,987)	(39,824)	(11,987)
P033	ESTILL COUNTY EMS	1,882,258	2,493,015	1,393,021	111,923	(37,370)	74,553	-	74,553	127,298	-	55,716	23,445	206,459	-	62,480	215,295	459,101	736,876	(157,753)	(198,336)	(129,481)	(44,846)
P041	CITY OF DRY RIDGE	4,548,367	6,024,226	3,366,154	270,456	379,442	649,898	-	649,898	307,609	-	134,634	298,404	740,647	-	150,979	520,240	52,606	723,834	195,877	(62,549)	(64,690)	(51,824)
P043	CITY OF CLARKSON	99,228	131,426	73,437	5,900	(16,988)	(11,088)	-	(11,088)	6,711	-	2,937	85,272	94,920	-	3,294	11,350	96,312	110,956	(19,631)	(21,664)	20,221	5,038
P079	CITY OF CALVERT CITY	1,226,112	1,623,962	907,421	72,907	(215,951)	(143,044)	-	(143,044)	82,923	-	36,294	-	119,217	-	40,700	140,244	379,898	560,842	(184,450)	(176,479)	(59,205)	(21,491)
P093	SOUTH OLDHAM FIRE DEPT	3,052,760	4,043,323	2,259,286	181,524	(42,145)	139,379	-	139,379	206,460	-	90,364	23,597	320,421	-	101,334	349,179	312,071	762,584	(125,322)	(144,965)	(118,791)	(53,085)
P116	CITY OF MONTICELLO	1,399,527	1,853,647	1,035,762	83,219	(98,897)	(15,678)	-	(15,678)	94,651	-	41,427	158,862	294,940	-	46,456	160,080	316,106	522,642	(23,822)	(54,406)	(110,452)	(39,023)
P117	CITY OF CLAY	-	-	-	-	(36,242)	(36,242)	-	(36,242)	-	-	-	-	-	-	-	-	6,434	6,434	(6,434)	-	-	-
R015	CITY OF SHEPHERDSVILLE	18,156,650	24,048,139	13,437,370	1,079,637	581,902	1,661,539	-	1,661,539	1,227,947	-	537,448	808,906	2,574,301	-	602,695	2,076,783	664,910	3,344,388	214,221	(214,696)	(496,455)	(273,158)
R017	CITY OF PRINCETON	1,975,862	2,616,992	1,462,296	117,489	(144,088)	(26,599)	-	(26,599)	133,629	-	58,487	79,394	271,510	-	65,587	226,002	261,438	553,027	(43,694)	(110,848)	(90,117)	(36,857)
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R045	CITY OF RUSSELL	2,769,903	3,668,684	2,049,949	164,705	(275,957)	(111,252)	-	(111,252)	187,330	-	81,991	34,486	303,807	-	91,945	316,825	487,987	896,757	(152,409)	(191,317)	(183,106)	(66,118)
R057	CITY OF WILMORE	1,527,497	2,023,141	1,130,470	90,829	(105,357)	(14,528)	-	(14,528)	103,306	-	45,215	161,023	309,544	-	50,704	174,717	170,269	395,690	(65,186)	(33,056)	19,005	(6,909)
R104	CITY OF RUSSELL SPRINGS	1,332,454	1,764,810	986,122	79,231	(103,104)	(23,873)	-	(23,873)	90,115	-	39,441	70,352	199,908	-	44,230	152,408	266,919	463,557	(64,101)	(129,232)	(49,755)	(20,581)
R105	CITY OF STAMPING GROUND	188,579	249,769	139,564	11,213	(17,060)	(5,847)	-	(5,847)	12,754	-	5,582	20,531	38,867	-	6,260	21,570	32,923	60,753	332	(10,405)	(8,399)	(3,414)
T559	INDEPENDENCE FIRE DIST	9,922,785	13,142,541	7,343,653	590,032	(109,599)	480,433	-	480,433	671,085	-	293,721	183,164	1,147,970	-	329,379	1,134,982	270,393	1,734,754	(70,258)	(162,331)	(219,298)	(134,898)
V001	ADAIR COUNTY FISCAL COURT	1,660,370	2,199,129	1,228,807	98,729	(54,059)	44,670	-	44,670	112,292	-	49,148	116,089	277,529	-	55,115	189,915	147,545	392,575	(939)	(19,336)	(64,717)	(30,654)
V002	ALLEN COUNTY FISCAL COURT	2,979,606	3,946,432	2,205,147	177,174	28,987	206,161	-	206,161	201,513	-	88,198	107,478	397,189	-	98,906	340,812	68,750	508,468	4,158	(58,693)	(26,871)	(29,874)
V003	ANDERSON CO FISCAL COURT	2,116,353	2,803,070	1,566,270	125,843	(53,987)	71,856	-	71,856	143,130	-	62,645	37,703	243,478	-	70,251	242,071	127,123	439,445	(74,327)	(68,535)	(29,446)	(23,660)
V005	BARREN CO FISCAL CT	4,539,595	6,012,608	3,359,663	269,935	(596,557)	(326,622)	-	(326,622)	307,016	-	134,375	14,790	456,181	-	150,688	519,245	1,134,474	1,804,407	(512,875)	(389,741)	(329,635)	(115,975)
V007	BELL CO FISCAL CT	1,089,538	1,443,073	806,345	64,786	(85,661)	(20,875)	-	(20,875)	73,686	-	32,251	39,446	145,383	-	36,166	124,623	145,281	306,070	(49,403)	(40,449)	(49,679)	(21,156)
V008	BOONE CO FISCAL CT	10,697,168	14,168,196	7,916,758	636,079	357,591	993,670	-	993,670	723,457	-	316,643	909,901	1,950,001	-	355,084	1,223,557	441,064	2,019,705	427,185	(33,755)	(299,862)	(163,273)
V009	BOURBON CO FISCAL COURT	2,885,401	3,821,659	2,135,427	171,573	370,275	541,848	-	541,848	195,142	-	85,410	1,499,235	1,779,787	-	95,779	330,036	170,781	596,596	370,244	332,277	405,197	75,472
V011	BOYLE COUNTY FISCAL COURT	9,603,232	12,719,299	7,107,158	571,031	796,362	1,367,393	-	1,367,393	649,479	-	284,262	924,665	1,858,400	-	318,771	1,098,431	-	1,417,202	448,995	109,067	(28,896)	(87,964)
V012	BRACKEN CO FISCAL COURT	707,069	936,500	523,288	42,044	48,758	90,802	-	90,802	47,820	-	20,930	234,824	303,574	-	23,471	80,876	142,905	247,252	83,726	37,948	(46,675)	(18,677)
V013	BREATHITT CO FISCAL COURT	333,780	442,086	247,024	19,847	(9,168)	10,679	-	10,679	22,574	-	9,880	22,371	54,825	-	11,080	38,178	70,731	119,989	(7,705)	(26,401)	(23,000)	(8,057)
V014	BRECKINRIDGE CO FISCAL CT	1,815,857	2,405,069	1,343,879	107,975	80,704	188,679	-	188,679	122,808	-	53,750	177,943	354,501	-	60,276	207,700	6,482	274,458	95,844	19,310	(16,014)	(19,097)
V017	CALDWELL CO FISCAL COURT	595,633	788,904	440,816	35,418	(267,528)	(232,110)	-	(232,110)	40,283	-	17,631	183,303	241,217	-	19,772	68,129	449,795	537,696	(262,525)	(78,779)	38,871	5,955
V019	CAMPBELL CO FISCAL CT	8,995,847	11,914,829	6,657,645	534,914	(61,895)	473,019	-	473,019	608,395	-	266,283	338,351	1,213,029	-	298,610	1,028,958	128,754	1,456,322	(4,453)	(69,078)	(77,413)	(92,348)
V023	CASEY CO FISCAL COURT	1,032,030	1,366,904	763,784	61,367	(13,222)	48,145	-	48,145	69,797	-	30,549	21,426	121,772	-	34,257	118,045	19,266	171,568	10,243	(22,061)	(23,897)	(14,083)
V025	CLARK COUNTY FISCAL COURT	7,224,930	9,569,283	5,347,025	429,611	(176,516)	253,095	-	253,095	488,627	-	213,862	23,433	725,922	-	239,826	826,198	275,265	1,341,289	(166,833)	(233,017)	(128,354)	(87,363)
V030	DAVIESS CO FISCAL COURT	15,030,328	19,907,385	11,123,642	893,738	(333,980)	559,758	-	559,758	1,016,511	-	444,907	346,655	1,808,073	-	498,920	1,719,190	1,122,775	3,340,885	(282,160)	(442,453)	(550,703)	(257,496)
V032	ELLIOTT CO FISCAL CT	516,472	684,057	382,230	30,711	38,177	68,888	-	68,888	34,929	-	15,288	8,851	59,068	-	17,144	59,075	40,146	116,365	(8,384)	(24,439)	(16,493)	(7,981)
V035	FLEMING CO FISCAL COURT	989,301	1,310,310	732,162	58,826	(36,910)	21,896	-	21,896	66,907	-	29,284	39,425	135,616	-	32,839	113,158	120,990	266,987	(32,538)	(34,998)	(44,713)	(19,122)
V037	FRANKLIN CO FISCAL COURT	15,311,431	20,279,700	11,331,681	910,453	(521,961)	388,492	-	388,492	1,035,523	-	453,228	20,420	1,509,171	-	508,251	1,751,343	1,393,966	3,653,560	(623,129)	(820,950)	(470,624)	(229,686)
V041	GRANT COUNTY FISCAL COURT	2,614,993	3,463,509	1,935,304	155,494	(188,678)	(33,184)	-	(33,184)	176,854	-	77,405	12,701	266,960	-	86,803	299,107	798,175	1,184,085	(259,310)	(307,783)	(265,891)	(84,141)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
V043	GRAYSON CO FISCAL COURT	4,089,356	5,416,274	3,026,450	243,163	(1,134,476)	(891,313)	-	(891,313)	276,566	-	121,047	-	397,613	-	135,743	467,746	1,532,590	2,136,079	(852,302)	(558,514)	(241,865)	(85,784)
V047	HARDIN CO FISCAL COURT	20,824,682	27,581,896	15,411,926	1,238,284	939,749	2,178,033	-	2,178,033	1,408,388	-	616,423	1,938,875	3,963,686	-	691,258	2,381,956	205,093	3,278,307	1,250,971	68,392	(371,472)	(262,519)
V049	HARRISON CO FISCAL COURT	1,552,971	2,056,881	1,149,323	92,343	(770)	91,573	-	91,573	105,029	-	45,969	254,222	405,220	-	51,550	177,631	21,770	250,951	76,624	69,180	18,008	(9,544)
V052	HENRY CO FISCAL COURT	841,384	1,114,397	622,691	50,031	(52,119)	(2,088)	-	(2,088)	56,903	-	24,905	2,583	84,391	-	27,929	96,239	186,138	310,306	(64,116)	(75,887)	(63,966)	(21,941)
V054	HOPKINS CO FISCAL COURT	5,396,768	7,147,917	3,994,039	320,904	(276,741)	44,163	-	44,163	364,987	-	159,748	-	524,735	-	179,141	617,290	529,581	1,326,012	(210,142)	(262,023)	(230,483)	(98,629)
V057	JESSAMINE CO FISCAL COURT	14,721,133	19,497,861	10,894,813	875,353	712,371	1,587,724	-	1,587,724	995,600	-	435,755	857,521	2,288,876	-	488,656	1,683,824	869,956	3,042,436	347,426	(338,337)	(516,668)	(245,986)
V060	KNOTT CO FISCAL CT	389,679	516,122	288,393	23,171	(92,645)	(69,474)	-	(69,474)	26,354	-	11,535	31,457	69,346	-	12,935	44,572	220,354	277,861	(71,404)	(92,495)	(34,641)	(9,974)
V062	LARUE CO FISCAL COURT	733,913	972,054	543,154	43,640	(47,073)	(3,433)	-	(3,433)	49,635	-	21,724	34,458	105,817	-	24,362	83,946	66,242	174,550	(10,357)	(36,081)	(13,695)	(8,602)
V063	LAUREL COUNTY FISCAL COUR	388,213	514,180	287,308	23,084	(265,324)	(242,240)	-	(242,240)	26,255	-	11,491	-	37,746	-	12,886	44,404	270,939	328,229	(176,830)	(83,052)	(22,893)	(7,706)
V067	LETCHER CO FISCAL COURT	449,350	595,156	332,555	26,719	(291,653)	(264,934)	-	(264,934)	30,390	-	13,301	-	43,691	-	14,916	51,397	487,026	553,339	(226,260)	(164,893)	(93,720)	(24,775)
V070	LIVINGSTON CO FISCAL CT	1,507,527	1,996,691	1,115,690	89,641	41,858	131,499	-	131,499	101,955	-	44,624	205,989	352,568	-	50,041	172,433	46,325	268,799	90,210	6,685	(967)	(12,153)
V072	LYON COUNTY FISCAL COURT	552,568	731,865	408,944	32,857	(14,557)	18,300	-	18,300	37,371	-	16,356	193,470	247,197	-	18,342	63,203	167,547	249,092	(31,832)	(21,483)	43,948	7,475
V073	MCCRACKEN CO FISCAL COURT	16,753,687	22,189,940	12,399,065	996,213	(47,246)	948,967	-	948,967	1,133,063	-	495,919	41,416	1,670,398	-	556,125	1,916,310	470,439	2,942,874	(192,512)	(499,943)	(360,469)	(219,552)
V076	MADISON CO FISCAL COURT	3,295,651	4,365,028	2,439,045	195,967	(80,658)	115,309	-	115,309	222,887	-	97,553	126,501	446,941	-	109,396	376,961	415,667	902,024	(53,363)	(182,075)	(156,457)	(63,189)
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	1,777,767	2,354,618	1,315,689	105,710	55,405	161,115	-	161,115	120,232	-	52,623	31,951	204,806	-	59,012	203,343	48,343	310,698	(3,611)	(37,454)	(40,513)	(24,319)
V079	MARSHALL CO FISCAL COURT	6,760,440	8,954,074	5,003,265	401,991	(527,973)	(125,982)	-	(125,982)	457,213	-	200,113	-	657,326	-	224,407	773,269	713,243	1,710,919	(428,821)	(343,786)	(184,358)	(96,629)
V081	MASON CO FIS CT	1,764,237	2,336,698	1,305,676	104,906	(130,814)	(25,908)	-	(25,908)	119,317	-	52,222	-	171,539	-	58,562	201,796	265,111	525,469	(124,949)	(140,217)	(61,465)	(27,298)
V082	MEADE COUNTY FISCAL COURT	2,231,803	2,955,981	1,651,712	132,708	623,530	756,238	-	756,238	150,938	-	66,063	1,443,416	1,660,417	-	74,083	255,277	-	329,360	620,121	581,458	127,734	1,744
V083	MENIFEE CO FISCAL COURT	618,752	819,525	457,926	36,792	(44,473)	(7,681)	-	(7,681)	41,847	-	18,315	1,897	62,059	-	20,539	70,774	135,933	227,246	(60,254)	(50,517)	(30,909)	(14,526)
V087	MONTGOMERY CO FISCAL CT	2,311,493	3,061,529	1,710,689	137,447	(138,995)	(1,548)	-	(1,548)	156,328	-	68,422	-	224,750	-	76,728	264,392	142,077	483,197	(114,455)	(70,306)	(44,358)	(29,327)
V088	MORGAN CO FISCAL CT	158,731	210,237	117,474	9,439	(22,409)	(12,970)	-	(12,970)	10,735	-	4,699	5,821	21,255	-	5,269	18,156	17,413	40,838	(6,481)	(3,981)	(6,270)	(2,853)
V090	NELSON CO FISCAL CT	5,774,167	7,647,774	4,273,344	343,345	(38,450)	304,895	-	304,895	390,511	-	170,919	168,579	730,009	-	191,669	660,457	163,783	1,015,909	(16,080)	(67,485)	(124,051)	(78,398)
V093	OLDHAM CO FISCAL COURT	15,097,642	19,996,541	11,173,460	897,741	(163,591)	734,150	-	734,150	1,021,064	-	446,900	1,389,578	2,857,542	-	501,154	1,726,889	701,049	2,929,092	(106,977)	91,540	56,692	(112,805)
V094	OWEN COUNTY FISCAL COURT	697,985	924,468	516,565	41,504	6,894	48,398	-	48,398	47,205	-	20,661	95,327	163,193	-	23,169	79,837	101,200	204,206	24,427	(9,236)	(40,285)	(15,913)
V096	PENDLETON CO FISCAL COURT	993,699	1,316,135	735,416	59,088	(32,373)	26,715	-	26,715	67,205	-	29,414	70,772	167,391	-	32,985	113,661	20,485	167,131	13,581	4,619	(7,782)	(10,157)
V100	PULASKI CO FISCAL CT	10,430,221	13,814,630	7,719,196	620,205	(217,338)	402,867	-	402,867	705,403	-	308,741	147,161	1,161,305	-	346,223	1,193,023	1,328,782	2,868,028	(687,222)	(525,844)	(330,827)	(162,835)
V103	ROWAN CO FISCAL COURT	432,071	572,270	319,767	25,692	(426,272)	(400,580)	-	(400,580)	29,221	-	12,790	-	42,011	-	14,342	49,421	785,422	849,185	(317,733)	(296,378)	(155,505)	(37,558)
V105	SCOTT CO FISCAL CT	34,890,895	46,212,329	25,822,047	2,074,694	698,532	2,773,226	-	2,773,226	2,359,695	-	1,032,792	1,103,459	4,495,946	-	1,158,175	3,990,869	87,619	5,236,663	417,365	(397,140)	(386,358)	(374,585)
V106	SHELBY CO FISCAL COURT	14,360,244	19,019,871	10,627,727	853,894	22,505	876,399	-	876,399	971,193	-	425,072	638,742	2,035,007	-	476,677	1,642,545	72,539	2,191,761	192,942	(83,993)	(119,993)	(145,718)
V107	SIMPSON CO FISCAL COURT	3,954,440	5,237,581	2,926,601	235,140	372,927	608,067	-	608,067	267,442	-	117,054	828,158	1,212,654	-	131,264	452,314	-	583,578	338,919	182,165	113,847	(5,854)
V108	SPENCER CO TREASURER	4,928,385	6,527,552	3,647,398	293,053	490,004	783,057	-	783,057	333,310	-	145,883	777,632	1,256,825	-	163,594	563,716	-	727,310	430,475	153,125	(9,155)	(44,930)
V109	TAYLOR COUNTY FISCAL COUR	1,781,564	2,359,647	1,318,499	105,936	(66,935)	39,001	-	39,001	120,488	-	52,735	175,614	348,837	-	59,138	203,778	152,716	415,631	(48,643)	(28,699)	19,510	(8,960)
V112	TRIMBLE CO FISCAL COURT	325,633	431,295	240,995	19,363	(22,951)	(3,588)	-	(3,588)	22,023	-	9,639	1,897	33,559	-	10,809	37,246	25,177	73,232	(8,726)	(14,479)	(11,215)	(5,252)
V113	UNION COUNTY FISCAL COURT	329,647	436,611	243,965	19,602	(170,156)	(150,554)	-	(150,554)	22,294	-	9,758	-	32,052	-	10,942	37,705	328,195	376,842	(164,315)	(136,150)	(35,356)	(8,968)
V115	WASHINGTON CO FIS COURT	1,232,505	1,632,429	912,152	73,288	(30,270)	43,018	-	43,018	83,355	-	36,483	96,743	216,581	-	40,912	140,976	109,439	291,327	(53,969)	(18,469)	6,081	(8,389)
V119	CITY OF HIGHLAND HEIGHTS	1,648,739	2,183,723	1,220,198	98,038	(288,556)	(190,518)	-	(190,518)	111,505	-	48,804	14,567	174,876	-	54,729	184,585	593,910	837,224	(199,200)	(209,700)	(193,396)	(59,511)
V120	WOODFORD CO FISCAL COURT	4,352,290	5,764,525	3,221,042	258,797	158,034	416,831	-	416,831	294,348	-	128,830	523,519	946,697	-	144,471	497,821	87,405	729,697	100,055	75,255	62,695	(21,005)
V159	CITY OF ERLANGER	17,487,528	23,161,899	12,942,166	1,039,849	(430,059)	609,790	-	609,790	1,182,694	-	517,642	555,307	2,255,643	-	580,484	2,000,248	711,710	3,292,442	(59,715)	(275,476)	(448,505)	(253,102)
V171	CITY OF ADAIRVILLE	352,958	467,486	261,217	20,988	85,285	106,273	-	106,273	23,871	-	10,448	213,236	247,555	-	11,716	40,372	-	52,088	96,317	59,598	34,525	5,027
V180	CITY OF CENTRAL CITY	1,569,794	2,079,162	1,161,773	93,344	412,737	506,081	-	506,081	106,166	-	46,467	1,337,268	1,489,901	-	52,108	179,555	-	231,663	410,339	383,145	385,056	79,698
V196	CITY OF BUTLER	165,292	218,926	122,329	9,829	(10,680)	(851)	-	(851)	11,179	-	4,893	594	16,666	-	5,487	18,906	17,244	41,637	(9,617)	(10,042)	(3,319)	(1,993)
V197	CITY OF HAZARD	241,449	319,795	178,692	14,357	(5,439)	8,918	-	8,918	16,329	-	7,147	6,904	30,380	-	8,015	27,617	17,270	52,902	(1,830)	(9,163)	(7,766)	(3,763)
V205	BARREN/METCALFE CO AMB SR	7,582,045	10,042,275	5,611,319	450,846	(176,841)	274,005	-	274,005	512,779	-	224,433	80,456	817,668	-	251,680	867,245	179,781	1,298,706	(141,712)	(142,782)	(108,972)	(87,572)
V298	CITY OF PIKEVILLE	1,708,482	2,262,852	1,264,413	101,590	(774,875)	(673,285)	-	(673,285)	115,546	-	50,572	-	166,118	-	56,712	195,419	1,037,948	1,290,079	(498,940)	(383,269)	(187,112)	(54,640)
V330	CITY OF OWENSBORO	47,453,378	62,851,100	35,119,287	2,821,688	202,843	3,024,531	-	3,024,531	3,209,305	-	1,404,649	1,773,519	6,387,473	-	1,575,176	5,427,784	2,002,680	9,005,640	310,317	(818,190)	(1,382,018)	(728,276)
V347	CITY OF RADCLIFF	12,825,369	16,986,958	9,491,797	762,626	(102,089)	660,537	-	660,537	867,389	-	379,639	1,030,926	2,277,954	-	425,728	1,466,984	870,825	2,763,537	(3,315)	37,686	(126,948)	(193,004)
V359	CITY OF ELSMERE	3,573,653	4,733,236	2,644,789	212,498	74,676	287,174	-	287,174	241,689	-	105,782	308,574	656,045	-	118,625	408,759	71,522	598,906	85,244	(13,562)	11,026	(25,568)
V376	CITY OF BEREA	11,313,324	14,984,284	8,372,763	672,717	3,140,840	3,813,557	-	3,813,557	765,128	-	334,881	1,895,655	2,995,664	-	375,537	1,294,034	653,833	2,323,404	1,375,704	(253,739)	(292,190)	(157,516)

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension 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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
V408	UNION EMERGENCY SERVICES	9,193,054	12,176,025	6,803,593	546,640	254,128	800,768	-	800,768	621,733	-	272,120	509,171	1,403,024	-	305,156	1,051,514	32,301	1,388,971	249,199	(57,601)	(83,293)	(94,253)
V447	CITY OF ELIZABETHTOWN	28,992,363	38,399,835	21,456,662	1,723,953	1,062,591	2,786,544	-	2,786,544	1,960,774	-	858,192	2,693,470	5,512,436	-	962,378	3,316,187	398,346	4,676,911	1,120,303	(22,106)	(25,406)	(237,368)
V608	WALTON FIRE DIST/EMS	7,014,169	9,290,134	5,191,045	417,079	124,943	542,022	-	542,022	474,373	-	207,624	390,141	1,072,138	-	232,830	802,290	164,552	1,199,672	75,851	(102,242)	(37,121)	(64,020)
V647	CITY OF VINE GROVE	1,606,082	2,127,225	1,188,629	95,501	111,738	207,239	-	207,239	108,620	-	47,541	517,508	673,668	-	53,313	183,706	116,131	353,150	74,301	121,090	112,011	13,117
V708	HEBRON FIRE PROTECTION DI	13,847,065	18,340,175	10,247,933	823,379	516,434	1,339,813	-	1,339,813	936,487	-	409,882	1,340,383	2,686,752	-	459,642	1,583,847	73,291	2,116,780	475,117	92,310	91,994	(89,449)
V808	POINT PLEASANT FIRE DIST	3,514,727	4,655,189	2,601,178	208,994	61,887	270,881	-	270,881	237,703	-	104,038	222,950	564,691	-	116,669	402,019	79,812	598,500	66,013	11,009	(64,741)	(46,009)
V919	CITY OF WILDER	5,047,944	6,685,906	3,735,881	300,162	(118,798)	181,364	-	181,364	341,396	-	149,422	317,496	808,314	-	167,562	577,391	285,081	1,030,034	(121,934)	(41,489)	(13,474)	(44,820)
V959	CITY OF COVINGTON	61,386,094	81,304,717	45,430,608	3,650,160	(3,245,507)	404,653	-	404,653	4,151,584	-	1,817,066	944,866	6,913,516	-	2,037,662	7,021,427	9,200,977	18,260,066	(4,031,549)	(3,234,063)	(2,884,102)	(1,196,830)
TOTAL		$ 2,403,199,154	$ 3,182,991,703	$ 1,778,559,145	$ 142,899,819	$ (4,063,313)	$ 138,836,506	$ -	$ 138,836,506	$ 162,530,018	$ -	$ 71,136,180	$ 125,164,276	$ 358,830,474	$ -	$ 79,772,247	$ 274,881,274	$ 139,880,623	$ 494,534,144	$ (10,109,578)	$ (50,883,000)	$ (44,609,111)	$ (30,101,982)

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

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 – Nonhazardous Pension Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) collectively CERS. Although the assets of CERS are invested as a whole, each plan's assets are accounted for separately, invested according to plan-specific asset allocation goals, and are used only for the payment of benefits to the members of that fund and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 78.630.

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

CERS Nonhazardous and CERS Hazardous are cost-sharing multiple-employer defined benefit 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 retirement, disability, and death 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 components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by *Governmental Accounting Standards Board (GASB)* Statements *No. 67 Financial Reporting for Pension Plans and 68 Accounting and Financial Reporting for Pensions*. The net pension liability at June 30, 2025, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

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

Note 3 - Summary of Significant Accounting Policies

Employer contributions are calculated based upon creditable compensation for active members reported by employers for CERS Hazardous and CERS Nonhazardous. Employer contributions are accrued when earned and the employer has made a formal commitment to provide the contributions.

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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,
- the employer contributing entity's contributions as a percentage of total employer contributions, as defined by this allocation.

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

The components of the net pension liability of CERS for participating employers as of June 30, 2025, calculated in accordance with *GASB Statement No. 67 Financial Reporting for Pension Plans* are as follows (dollars in thousands):

	CERS Nonhazardous	CERS Hazardous
Total Pension Liablity	$ 16,054,721	$ 6,199,661
Fiduciary Net Position	10,490,132	3,796,462
Net Pension Liability	$ 5,564,589	$ 2,403,199

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

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

There have been no assumption, method or plan provision changes that would materially impact the total pension liability since June 30, 2024. It is GRS's opinion that these procedures for determining the information contained in this report are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

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The actuarial assumptions are:

Inflation	2.50%
Payroll Growth Rate	2.00% for CERS Nonhazardous and Hazardous
Salary Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous; 3.55% to 19.05% varies by service for CERS Hazardous
Investment Rate of Return	6.50% for CERS Nonhazardous, and Hazardous

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

Discount Rate

The projection of cash flows used to determine the discount rate of 6.50% for CERS Nonhazardous and CERS Hazardous assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute, as amended by House Bill 362, (passed in 2018) over the remaining 27 years (closed) amortization period of the unfunded actuarial accrued liability.

Also, the provisions of House Bill 362 (passed during the 2018 legislative session) are still in effect and limit the increases to the employer contribution rates to 12% over the prior fiscal year through June 30, 2028. However, contribution rates are not currently projected to increase by more than 12% in any given future year. Therefore, for the purposes of this calculation, the provisions of House Bill 362 do not impact the projected employer contributions.

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

Basis of Accounting

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

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Use of Estimates in Preparation of the Schedules

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

Note 4 - Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the CERS Combining Statements of Changes in Fiduciary Net Position as of June 30, 2025, are presented below ($ in thousands):

	CERS Nonhazardous	CERS Hazardous
Per GRS Schedule A	$ 656,538	$ 297,799
Retired Reemployed	20,363	8,046
Pension Spiking	(2)	52
Other Employer Contributions	(3,353)	(1,248)
Interest	152	10
Write-Offs/Refunds	213	81
Sick Leave	3,273	1,291
Outstanding Checks	245	
Total	$ 677,429	$ 306,031
Employer Contributions per Statement of Change in Fiduciary Net Position	$ 677,429	$ 306,031
	$ -	$ -
	0.00%	0.00%

***Other Employer Contributions**--contributions from prior period adjustments; omitted contributions/invoices; interest/penalty received 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 they are not included in the Schedule A (GRS reports). The contributions per Schedule A (GRS reports) represent actual contributions made related to the measurement period.

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Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contributions 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 for CERS Nonhazardous and CERS Hazardous
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay
Remaining Amortization Period	30 years closed period at June 30, 2019 *Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases*
Payroll Growth Rate	2.00% for CERS Nonhazardous and CERS Hazardous
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 Increase	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% for CERS Nonhazardous and CERS Hazardous
Phase-in Provision	Board cerified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018 for CERS Nonhazardous and CERS Hazardous

The retiree mortality is a System-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023.

Note 6 - Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and Pension Expense included in the Schedule of Pension Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred outflows/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 pension 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 2.63 years for CERS Nonhazardous and 4.09 years for CERS Hazardous.

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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 Directors
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 County Employees Retirement System - Nonhazardous Pension Plan (CERS Nonhazardous), and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) (collectively the "pension plans") for the year ended June 30, 2025, and related notes. We have also audited the totals for the columns titled net pension liability and sensitivity analysis, total deferred outflows of resources, total deferred inflows of resources, and net employer pension 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 pension amounts (collectively the Schedules) of the pension 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 pension 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 pension plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the pension 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 pension 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.

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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 pension 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 pension 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 pension plan's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Boise, Idaho
February 27, 2026

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

County Employees Retirement System

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County Employees Retirement System

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Independent Auditor's Report

To the Members
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), County Employees Retirement System – Hazardous OPEB Plan (CERS Hazardous) (collectively the "pension 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 pension 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 pension 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 pension 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.

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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.

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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 February 27, 2026 on our consideration of the pension 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 pension 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 pension plan's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of the pension plan's management, the pension plan's retirement board, pension 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
February 27, 2026

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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.

				Employer Contributions for FYE June 30, 2025		
Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	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	DAVIESS CO CLERK	1,370,227	0.041161%	-	19,167	19,167
39940	DAVIESS 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

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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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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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 DISTRIC	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 RECRATION	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 N0 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	GREATER 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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 6

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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 INDEPNDNT 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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 7

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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)
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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 8

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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)
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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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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)
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 DIST	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 GOVT	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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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)
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 MULDRAUGH	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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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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)
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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 12

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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)
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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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)
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	DAVIESS CO BD OF EDUC	20,869,404	0.626912%	-	291,922	291,922
M031	EDMONSON CO CONSERV DIST	33,025	0.000992%	-	462	462

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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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)
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 CANEYVILLE	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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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County Employees Retirement System

Schedule A - Schedule of Employer Allocations - Nonhazardous

For the year ended June 30, 2025

				Employer Contributions for FYE June 30, 2025		
Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	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/BULLIT 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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 16

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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)
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	MUHLENBERG 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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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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)
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	MUHLENBERG 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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 18

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County Employees Retirement System

Schedule A - Schedule of Employer Allocations - Nonhazardous

For the year ended June 30, 2025

				Employer Contributions for FYE June 30, 2025		
Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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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)
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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 20

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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)
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	MUHLENBERG 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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 21

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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)
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 WURTLAND	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 BEREA	5,022,391	0.150871%	-	70,253	70,253

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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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)
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-MCRACKEN 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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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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)
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 ENCORCEMENT	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	DAVIESS 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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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County Employees Retirement System

Schedule A - Schedule of Employer Allocations - Nonhazardous

For the year ended June 30, 2025

				Employer Contributions for FYE June 30, 2025		
Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	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
TOTAL		**$ 3,328,920,546**	**100.000000%**	**-**	**$ 46,564,996**	**$ 46,564,996**

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

County Employees Retirement System

Schedule B - Schedule of OPEB Amounts by Employer - Nonhazardous

As of and 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.

		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,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
10005	LEGS GENERAL ASSEMBLY	$ 3,619	$ 21,714	$ (11,611)	$ (8,363)	$ 17,646	$ (12,704)	$ 10,778	$ (1,926)	$ -	$ (1,926)	$ 2,152	$ 11,737	$ 2,414	$ 2,865	$ 39,923	$ 56,939	$ 31,112	$ 2,072	$ 11,060	$ 29,729	$ 73,973	$ (8,027)	$ (20,466)	$ 6,718	$ 4,741
20025	JUDL ADM OFF OF THE COURT	2,400,073	14,401,187	(7,700,685)	(5,546,567)	11,702,733	(8,425,474)	(122,028)	(8,547,502)	-	(8,547,502)	1,427,410	7,784,306	1,600,803	1,899,893	3,041,635	14,326,637	20,633,656	1,374,238	7,335,374	1,384,502	30,727,770	(9,666,173)	(7,584,384)	672,097	177,327
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-	732	732	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	305,190	1,830,695	(978,920)	(705,686)	1,487,665	(1,071,056)	(171,203)	(1,242,259)	-	(1,242,259)	181,454	989,550	203,496	241,516	51,940	1,486,502	2,622,974	174,695	932,481	657,676	4,387,826	(1,495,215)	(1,363,500)	(59,410)	16,800
39932	JEFFERSON CO SHERIFF	150,647	903,931	(483,355)	(348,146)	734,555	(528,849)	216,154	(312,695)	-	(312,695)	89,595	488,604	100,479	119,252	525,796	1,234,131	1,295,130	86,258	460,426	-	1,841,814	(437,585)	(372,089)	141,410	60,582
39933	KENTON CO COURT CLERK	48,515	291,104	(155,661)	(112,118)	236,558	(170,312)	30,104	(140,208)	-	(140,208)	28,854	157,351	32,359	38,404	53,019	281,133	417,087	27,779	148,277	95,889	689,032	(194,313)	(185,359)	(17,471)	(10,755)
39934	KENTON CO SHERIFF	21,475	128,857	(68,903)	(49,629)	104,712	(75,388)	9,785	(65,603)	-	(65,603)	12,772	69,651	14,323	17,000	12,598	113,572	184,623	12,296	65,635	6,343	268,897	(85,575)	(75,258)	2,683	2,825
39935	CAMPBELL COUNTY CLERK	33,528	201,181	(107,577)	(77,484)	163,484	(117,702)	(10,183)	(127,885)	-	(127,885)	19,941	108,745	22,363	26,541	4,772	162,421	288,247	19,198	102,473	59,501	469,419	(157,732)	(137,215)	(9,004)	(3,048)
39936	CAMPBELL CO SHERIFF	14,002	84,017	(44,926)	(32,359)	68,274	(49,154)	(14,492)	(63,646)	-	(63,646)	8,328	45,414	9,339	11,084	55	65,892	120,377	8,017	42,795	36,052	207,240	(80,721)	(63,938)	1,977	1,332
39937	FAYETTE CO CLERK	106,211	637,302	(340,782)	(245,455)	517,886	(372,856)	(96,084)	(468,940)	-	(468,940)	63,168	344,482	70,841	84,077	-	499,400	913,110	60,815	324,615	275,712	1,574,252	(559,334)	(482,456)	(27,555)	(5,508)
39938	FAYETTE CO SHERIFF	70,860	425,183	(227,356)	(163,758)	345,513	(248,755)	15,704	(233,051)	-	(233,051)	42,143	229,825	47,262	56,093	97,846	431,026	609,191	40,573	216,571	72,840	939,175	(264,846)	(231,439)	(7,109)	(4,754)
39939	DAVIESS CO CLERK	39,532	237,205	(126,839)	(91,359)	192,758	(138,777)	(16,316)	(155,093)	-	(155,093)	23,511	128,217	26,367	31,293	14,879	200,756	339,861	22,635	120,822	46,230	529,548	(201,716)	(143,701)	10,443	6,181
39940	DAVIESS CO SHERIFF	13,487	80,928	(43,274)	(31,169)	65,764	(47,347)	15,015	(32,332)	-	(32,332)	8,021	43,744	8,996	10,676	36,063	99,479	115,951	7,723	41,221	1,034	165,929	(44,698)	(36,834)	9,731	5,351
39941	PIKE CO CLERK	17,582	105,495	(56,411)	(40,631)	85,727	(61,720)	(7,543)	(69,263)	-	(69,263)	10,456	57,023	11,727	13,918	18,835	101,503	151,150	10,067	53,735	29,132	244,084	(73,535)	(63,448)	(4,076)	(1,522)
39942	PIKE CO SHERIFF	24,813	148,883	(79,612)	(57,342)	120,986	(87,105)	(24,240)	(111,345)	-	(111,345)	14,757	80,476	16,550	19,642	19,987	136,655	213,316	14,207	75,835	68,451	371,809	(130,385)	(101,850)	181	(3,099)
39943	HARDIN COUNTY CLERK OFFIC	43,448	260,700	(139,403)	(100,408)	211,850	(152,523)	(4,202)	(156,725)	-	(156,725)	25,840	140,917	28,979	34,393	1,340	205,629	373,524	24,877	132,790	30,343	561,534	(196,709)	(169,140)	6,053	3,890
39944	HARDIN COUNTY SHERIFF	21,585	129,514	(69,255)	(49,882)	105,246	(75,773)	3,095	(72,678)	-	(72,678)	12,837	70,007	14,397	17,086	30,917	132,407	185,565	12,359	65,969	12,994	276,887	(88,671)	(71,177)	11,144	4,224
39945	WARREN COUNTY CLERKS OFF	43,909	263,466	(140,882)	(101,473)	214,098	(154,142)	278	(153,864)	-	(153,864)	26,114	142,412	29,286	34,758	36,878	243,334	377,487	25,141	134,199	60,853	597,680	(187,861)	(164,070)	(6,295)	3,881
39946	WARREN COUNTY SHERIFF	71,278	427,690	(228,697)	(164,723)	347,550	(250,222)	27,804	(222,418)	-	(222,418)	42,392	231,180	47,541	56,423	110,851	445,995	612,783	40,812	217,848	49,637	921,080	(271,717)	(235,251)	14,469	17,414
39947	BOONE COUNTY CLERK	52,204	313,240	(167,497)	(120,643)	254,546	(183,262)	(1,909)	(185,171)	-	(185,171)	31,048	169,316	34,819	41,324	37,199	282,658	448,802	29,891	159,551	19,882	658,126	(220,137)	(185,942)	17,681	12,933
39948	BOONE COUNTY SHERIFF	14,334	86,010	(45,992)	(33,127)	69,894	(50,321)	6,153	(44,168)	-	(44,168)	8,525	46,491	9,561	11,347	21,335	88,734	123,234	8,208	43,810	27,275	202,527	(55,671)	(50,610)	(4,052)	(3,460)
39949	CHRISTIAN COUNTY CLERK	18,692	112,157	(59,973)	(43,197)	91,141	(65,618)	(7,095)	(72,713)	-	(72,713)	11,117	60,624	12,467	14,796	8,291	96,178	160,695	10,703	57,128	35,443	263,969	(86,082)	(75,127)	(3,094)	(3,488)
39950	CHRISTIAN COUNTY SHERIFF	77,512	465,096	(248,699)	(179,130)	377,948	(272,107)	53,206	(218,901)	-	(218,901)	46,099	251,400	51,699	61,358	121,514	485,971	666,378	44,382	236,901	61,910	1,009,571	(276,894)	(241,534)	(3,023)	(2,149)
39951	MADISON COUNTY CLERK	36,257	217,553	(116,331)	(83,790)	176,789	(127,280)	63	(127,217)	-	(127,217)	21,563	117,595	24,183	28,701	1,282	171,760	311,705	20,760	110,813	4,671	447,948	(155,654)	(131,052)	6,347	4,171
39952	MADISON COUNTY SHERIFF	14,362	86,178	(46,081)	(33,191)	70,030	(50,419)	10,726	(39,693)	-	(39,693)	8,542	46,582	9,579	11,369	43,827	111,357	123,473	8,224	43,895	8,189	183,781	(46,985)	(39,374)	7,605	6,331
39961	BULLITT COUNTY CLERK	41,706	250,252	(133,816)	(96,384)	203,360	(146,411)	12,443	(133,968)	-	(133,968)	24,804	135,269	27,817	33,015	14,194	210,295	358,554	23,880	127,468	13,606	523,508	(170,757)	(149,345)	3,567	3,322
39962	BULLITT CO SHERIFF	57,515	345,108	(184,538)	(132,917)	280,443	(201,907)	52,263	(149,644)	-	(149,644)	34,206	186,542	38,361	45,529	131,041	401,473	494,462	32,932	175,784	13,978	717,156	(192,869)	(153,248)	23,011	7,423
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	-	-	-	-	-	(1,846)	(1,846)	-	(1,846)	-	-	-	-	4	4	-	-	-	1,708	1,708	(919)	(785)	-	-
116A	WAYNE COUNTY ATTORNEY	3,149	18,896	(10,104)	(7,278)	15,356	(11,055)	(1,956)	(13,011)	-	(13,011)	1,873	10,214	2,100	2,493	3,398	18,205	27,074	1,803	9,625	14,371	52,873	(20,333)	(15,132)	(198)	995
A051	HENDERSON CO TOURIST COMM	3,527	21,161	(11,315)	(8,150)	17,196	(12,380)	4,687	(7,693)	-	(7,693)	2,097	11,438	2,352	2,792	15,961	32,543	30,319	2,019	10,779	432	43,549	(10,276)	(8,066)	4,748	2,588
A073	HOUSING AUTH OF PADUCAH	49,364	296,199	(158,385)	(114,080)	240,698	(173,292)	40,061	(133,231)	-	(133,231)	29,358	160,105	32,925	39,076	41,623	273,729	424,386	28,265	150,872	30,033	633,556	(190,697)	(170,966)	1,803	33
A087	Reid Village Water District	5,229	31,373	(16,776)	(12,083)	25,494	(18,355)	19,888	1,533	-	1,533	3,110	16,958	3,487	4,139	50,168	74,752	44,950	2,994	15,980	282	64,208	(1,959)	569	11,390	545
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	(672)	(672)	-	(672)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	18,012	108,076	(57,791)	(41,625)	87,825	(63,231)	525	(62,706)	-	(62,706)	10,712	58,419	12,014	14,258	11,570	96,260	154,849	10,313	55,050	13,701	233,913	(76,201)	(64,635)	844	2,341
A819	BELLEVUE/DAYTON FIRE	930	5,578	(2,983)	(2,149)	4,533	(3,264)	(2,297)	(5,561)	-	(5,561)	553	3,015	620	736	5,992	10,363	7,993	532	2,841	10,327	21,693	(6,148)	(5,470)	(780)	1,069
A887	MT STERLING MONTGOMERY COUNTY INDUSTRIAL AUTH	3,548	21,288	(11,383)	(8,199)	17,299	(12,455)	9,813	(2,642)	-	(2,642)	2,110	11,507	2,366	2,808	34,897	51,578	30,501	2,031	10,843	-	43,375	(5,012)	(3,059)	9,928	6,145
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-	64	64	-	64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	2,050	12,298	(6,576)	(4,736)	9,994	(7,195)	1,026	(6,169)	-	(6,169)	1,219	6,647	1,367	1,622	2,042	11,678	17,620	1,174	6,264	126	25,184	(7,807)	(6,628)	616	313
B010	HOUSING AUTHORITY OF CATLETTSBURG	7,459	44,754	(23,931)	(17,237)	36,368	(26,184)	(1,747)	(27,931)	-	(27,931)	4,436	24,191	4,975	5,904	4,239	39,309	64,123	4,271	22,796	18,433	109,623	(36,831)	(30,309)	(2,656)	(517)
B015	CITY OF HILLVIEW	23,383	140,308	(75,026)	(54,039)	114,023	(82,088)	18,824	(63,264)	-	(63,264)	13,907	75,841	15,596	18,510	41,854	151,801	201,030	13,389	71,467	64,638	350,524	(83,693)	(77,917)	6,270	6,618
B017	PENNYRILE EMER ASST CTR	7,840	47,042	(25,155)	(18,118)	38,227	(27,522)	(10,004)	(37,526)	-	(37,526)	4,663	25,428	5,229	6,206	1,365	38,228	67,401	4,489	23,961	26,226	122,077	(44,500)	(37,697)	(2,805)	1,152
B018	W KY ED COOPERATIVE	4,532	27,195	(14,542)	(10,474)	22,099	(15,910)	(14,407)	(30,317)	-	(30,317)	2,695	14,700	3,023	3,588	1,834	23,145	38,964	2,595	13,852	7,247	62,658	(21,954)	(18,416)	684	172
B019	CAMPBELL FIRE/ RESCUE	3,364	20,187	(10,795)	(7,775)	16,405	(11,811)	8,981	(2,830)	-	(2,830)	2,001	10,912	2,244	2,663	33,339	48,998	28,924	1,926	10,283	-	41,133	(5,077)	(3,226)	9,547	6,582
B023	CITY OF LONDON TOURISM	22,042	132,257	(70,721)	(50,938)	107,475	(77,378)	92,462	15,084	-	15,084	13,109	71,489	14,701	17,448	182,934	286,572	189,495	12,621	67,366	10,487	279,969	(1,240)	(8,440)	8,670	7,654
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	12,099	72,600	(38,821)	(27,962)	58,997	(42,475)	16,222	(26,253)	-	(26,253)	7,196	39,243	8,070	9,578	24,906	81,797	104,020	6,928	36,980	1,088	149,016	(40,110)	(33,668)	4,269	2,290
B030	OWENSBORO/DAV CO ECO DEV	8,743	52,459	(28,051)	(20,204)	42,630	(30,691)	(12,200)	(42,891)	-	(42,891)	5,200	28,356	5,831	6,921	42,356	83,464	75,162	5,006	26,721	26,658	133,547	(40,480)	(28,934)	12,500	6,831
B035	GTR FLEMING CO WATER COMM	3,443	20,660	(11,047)	(7,957)	16,789	(12,087)	(1,837)	(13,924)	-	(13,924)	2,048	11,167	2,296	2,726	-	16,189	29,601	1,971	10,523	3,704	45,799	(16,195)	(13,573)	(46)	204
B038	CITY OF HICKMAN	25,703	154,225	(82,468)	(59,399)	125,327	(90,230)	44,066	(46,164)	-	(46,164)	15,286	83,364	17,143	20,346	87,933	208,786	220,970	14,717	78,556	-	314,243	(66,694)	(61,990)	16,695	6,532
B042	HOUSING AUTH OF MAYFIELD	19,739	118,438	(63,332)	(45,616)	96,245	(69,293)	(13,060)	(82,353)	-	(82,353)	11,739	64,020	13,165	15,625	8,546	101,356	169,695	11,302	60,327	21,604	262,928	(92,900)	(76,090)	3,562	3,857
B043	GRAYSON CO CONSERV DIST	938	5,630	(3,011)	(2,168)	4,575	(3,294)	(516)	(3,810)	-	(3,810)	558	3,043	626	743	45	4,457	8,067	537	2,868	681	12,153	(4,373)	(3,555)	116	116
B045	CITY OF BELLEFONTE	-	-	-	-	-	-	(680)	(680)	-	(680)	-	-	-	-	-	-	-	-	-	1,474	1,474	(691)	(604)	(179)	-
B048	CITY OF HARLAN	36,062	216,383	(115,706)	(83,339)	175,838	(126,596)	3,866	(122,730)	-	(122,730)	21,447	116,962	24,053	28,547	25,664	195,226	310,029	20,648	110,217	8,621	449,515	(144,740)	(127,292)	11,692	6,051
B051	HENDERSON CITY/CO PLANNIN	11,233	67,402	(36,042)	(25,960)	54,773	(39,434)	(6,718)	(46,152)	-	(46,152)	6,681	36,433	7,492	8,892	-	52,817	96,572	6,432	34,332	13,884	151,220	(52,942)	(44,210)	(998)	(253)
B052	HENRY CO WATER DIST #2	31,923	191,546	(102,424)	(73,773)	155,654	(112,064)	(9,501)	(121,565)	-	(121,565)	18,986	103,537	21,292	25,270	24,108	174,205	274,442	18,278	97,565	46,857	437,142	(146,406)	(123,898)	494	6,875
B054	CITY OF NORTONVILLE	6,293	37,758	(20,190)	(14,542)	30,683	(22,091)	5,803	(16,288)	-	(16,288)	3,742	20,410	4,197	4,981	5,529	35,117	54,099	3,603	19,232	15,420	92,354	(28,172)	(24,866)	(2,873)	(1,327)
B058	JOHNSON CO FISCAL COURT	57,358	344,163	(184,033)	(132,553)	279,675	(201,354)	(40,257)	(241,611)	-	(241,611)	34,113	186,031	38,256	45,404	6,672	276,363	493,108	32,842	175,302	124,756	826,008	(283,795)	(255,754)	(11,310)	1,214
B061	KNOX CO UTILITIES COMM	11,391	68,347	(36,547)	(26,324)	55,541	(39,987)	(8,047)	(48,034)	-	(48,034)	6,774	36,944	7,597	9,017	3,235	56,793	97,926	6,522	34,813	19,249	158,510	(52,432)	(48,747)	(870)	342
B072	LAKE BARKLEY TOUR COMM	1,185	7,111	(3,803)	(2,739)	5,779	(4,161)	(1,485)	(5,646)	-	(5,646)	705	3,844	790	938	716	6,288	10,189	679	3,622	5,045	19,535	(6,326)	(5,393)	(1,025)	(503)
B078	MARION CO WATER DISTRICT	18,362	110,180	(58,916)	(42,435)	89,535	(64,461)	18,555	(45,906)	-	(45,906)	10,921	59,556	12,247	14,536	24,903	111,242	157,863	10,514	56,121	8,940	233,438	(65,011)	(61,664)	4,048	438
B084	N MERCER WATER DISTRICT	20,625	123,757	(66,176)	(47,665)	100,568	(72,405)	6,347	(66,058)	-	(66,058)	12,267	66,895	13,757	16,327	17,348	114,327	177,316	11,810	63,037	14,870	267,033	(83,645)	(71,474)	2,602	(188)
B087	MONTGOMERY CO FIRE DIST	69,618	417,731	(223,372)	(160,888)	339,458	(244,396)	(100,734)	(345,130)	-	(345,130)	41,405	225,797	46,434	55,110	-	327,341	598,515	39,862	212,775	230,662	1,081,814	(388,820)	(341,196)	(20,334)	(4,123)
B097	KY RIVER REGIONAL JAIL	39,739	238,449	(127,505)	(91,838)	193,769	(139,506)	36,972	(102,534)	-	(102,534)	23,635	128,890	26,505	31,458	98,408	285,262	341,644	22,754	121,456	1,303	487,157	(107,523)	(109,399)	10,723	4,304
B098	PIKE CO SENIOR CITIZEN PR	5,247	31,482	(16,834)	(12,125)	25,583	(18,419)	(11,830)	(30,249)	-	(30,249)	3,120	17,017	3,500	4,153	-	24,670	45,107	3,004	16,036	18,051	82,198	(31,693)	(24,526)	(1,822)	514
B100	CITY OF SCIENCE HILL	2,874	17,242	(9,220)	(6,641)	14,012	(10,088)	(6,782)	(16,870)	-	(16,870)	1,709	9,320	1,917	2,275	2,997	16,509	24,705	1,645	8,783	14,472	49,605	(16,680)	(15,534)	(1,652)	770
B104	RUSSELL CO AMBULANCE SER	28,382	170,298	(91,063)	(65,590)	138,388	(99,633)	27,013	(72,620)	-	(72,620)	16,880	92,051	18,930	22,467	37,071	170,519	243,999	16,251	86,743	15,607	362,600	(102,829)	(93,484)	3,904	329
B106	NORTH SHELBY WATER CO	20,978	125,872	(67,307)	(48,479)	102,287	(73,642)	6,305	(67,337)	-	(67,337)	12,476	68,038	13,992	16,606	15,969	114,605	180,346	12,011	64,114	16,397	272,868	(92,133)	(76,556)	5,039	5,188
B109	CAMPBELL/TAYLOR CO I.D.A	3,020	18,176	(9,719)	(7,000)	14,770	(10,634)	(723)	(11,357)	-	(11,357)	1,802	9,825	2,020	2,398	68	14,311	26,042	1,734	9,258	3,678	40,712	(13,983)	(11,932)	(278)	(208)
B113	UNION CO ECONOMIC DEVELOP	3,198	19,190	(10,262)	(7,391)	15,594	(11,227)	615	(10,612)	-	(10,612)	1,902	10,373	2,133	2,532	2,351	17,389	27,495	1,831	9,775	17	39,118	(12,241)	(10,592)	719	385
B115	Springfield Washington County 911 dispatch	10,736	64,417	(34,445)	(24,810)	52,347	(37,687)	39,685	1,998	-	1,998	6,385	34,820	7,160	8,498	104,174	154,652	92,295	6,147	32,811	-	131,253	(5,174)	733	25,983	1,858
B116	MONTICELLO/WAYNE TELE BOA	9,740	58,441	(31,250)	(22,508)	47,491	(34,191)	9,524	(24,667)	-	(24,667)	5,793	31,589	6,496	7,710	27,354	73,149	83,733	5,577	29,767	2,994	122,071	(21,244)	(30,967)	2,734	554
B118	WHITLEY CO CONSERV DIST	1,012	6,074	(3,248)	(2,339)	4,936	(3,554)	(7,220)	(10,774)	-	(10,774)	602	3,283	675	801	6,085	10,844	8,703	580	3,094	5,710	18,087	(7,019)	(1,381)	1,141	16
B124	HOPKINS-CHRIST CO PLANNIN	30,634	183,812	(98,289)	(70,794)	149,370	(107,540)	(26,089)	(133,629)	-	(133,629)	18,219	99,356	20,432	24,250	19,549	163,587	263,361	17,540	93,626	67,853	442,380	(152,941)	(134,786)	2,029	6,905
B156	LOU POLICE RETIRE FUND	3,815	22,890	(12,240)	(8,816)	18,601	(13,592)	(1,039)	(14,631)	-	(14,631)	2,269	12,373	2,544	3,020	-	17,937	32,796	2,184	11,659	2,311	48,950	(17,238)	(14,526)	345	407
B179	HOUSING AUTH OF BENTON	7,188	43,129	(23,062)	(16,611)	35,048	(25,233)	(963)	(26,196)	-	(26,196)	4,275	23,313	4,794	5,690	1,953	35,750	61,794	4,116	21,968	4,516	92,394	(30,034)	(27,053)	71	371
B230	RIVERPARK CTR OWENSBORO	3,412	20,475	(10,949)	(7,886)	16,639	(11,979)	(27,814)	(39,793)	-	(39,793)	2,029	11,068	2,276	2,701	46,408	62,453	29,337	1,954	10,429	145,837	187,557	(25,238)	(52,573)	(35,666)	(11,626)
B256	BUECHEL FIRE PROTECT DIST	-	-	-	-	-	-	(9,261)	(9,261)	-	(9,261)	-	-	-	-	-	-	-	-	-	17,160	17,160	(9,341)	(7,818)	-	-

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
B259	CITY OF LUDLOW	13,169	79,020	(42,254)	(30,434)	64,214	(46,231)	18,344	(27,887)	-	(27,887)	7,832	42,713	8,784	10,425	43,002	104,924	113,218	7,541	40,250	2,481	163,490	(39,649)	(31,012)	9,311	2,784
B356	CITY OF DOUGLASS HILLS	7,359	44,155	(23,611)	(17,006)	35,881	(25,833)	11,978	(13,855)	-	(13,855)	4,377	23,867	4,908	5,825	6,412	41,012	63,264	4,213	22,491	5,907	95,875	(26,493)	(28,555)	(219)	405
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	37,532	225,206	(120,424)	(86,737)	183,008	(131,758)	82,416	(49,342)	-	(49,342)	22,322	121,731	25,033	29,711	178,364	354,839	322,670	21,490	114,711	1,751	460,622	(83,257)	(67,333)	31,072	13,716
B656	LOUISVILLE AIRPORT AUTHOR	280,708	1,684,336	(900,658)	(648,716)	1,368,730	(985,428)	(75,818)	(1,061,246)	-	(1,061,246)	166,949	910,438	187,227	222,208	157,367	1,477,246	2,413,274	160,728	857,932	63,283	3,495,217	(1,155,990)	(960,406)	69,881	28,537
B756	LEGAL AID SOCIETY INC	94,836	569,047	(304,284)	(219,166)	462,420	(332,923)	43,728	(289,195)	-	(289,195)	56,402	307,588	63,254	75,072	134,386	580,300	815,315	54,301	289,849	141,893	1,301,358	(365,044)	(330,362)	(9,971)	(15,683)
B856	JEFF CO SOIL/CONSER DIST	489	2,933	(1,569)	(1,130)	2,384	(1,716)	2,695	979	-	979	291	1,586	326	387	4,602	6,901	4,203	280	1,494	5,234	11,211	159	(2,435)	(1,112)	(920)
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-	(8,918)	(8,918)	-	(8,918)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	5,265	31,592	(16,893)	(12,168)	25,672	(18,483)	6,038	(12,445)	-	(12,445)	3,131	17,076	3,512	4,168	18,989	43,745	45,264	3,015	16,092	5,784	70,155	(15,350)	(11,214)	79	75
C045	GREENUP COUNTY PUBLIC LIBRARY	19,851	119,112	(63,692)	(45,876)	96,793	(69,687)	77,509	7,822	-	7,822	11,806	64,384	13,240	15,714	182,375	275,713	170,661	11,366	60,671	-	242,698	(5,438)	1,115	33,360	3,979
C079	JONATHAN CREEK WATER DIST	11,369	68,215	(36,476)	(26,273)	55,433	(39,909)	4,036	(35,873)	-	(35,873)	6,761	36,872	7,583	8,999	6,863	60,317	97,736	6,509	34,746	273	139,264	(44,740)	(39,557)	3,151	2,198
C087	CITY OF JEFFERSONVILLE	7,729	46,379	(24,800)	(17,863)	37,689	(27,134)	(4,970)	(32,104)	-	(32,104)	4,597	25,070	5,155	6,119	9,879	46,223	66,451	4,426	23,624	9,509	104,010	(34,119)	(25,662)	2,099	(104)
C105	CITY OF SADIEVILLE	1,303	7,820	(4,182)	(3,012)	6,355	(4,575)	(12)	(4,587)	-	(4,587)	775	4,227	869	1,032	633	6,761	11,205	746	3,983	2,024	17,953	(6,577)	(5,182)	373	189
C106	CITY OF SIMPSONVILLE	14,024	84,149	(44,997)	(32,410)	68,381	(49,232)	(10,360)	(59,592)	-	(59,592)	8,341	45,485	9,354	11,101	9,912	75,852	120,567	8,030	42,862	20,609	192,068	(65,856)	(52,230)	2,055	(184)
C138	HOUSING AUTH OF CORBIN	7,293	43,757	(23,398)	(16,853)	35,558	(25,600)	(5,882)	(31,482)	-	(31,482)	4,337	23,652	4,864	5,773	7,968	42,257	62,694	4,176	22,288	30,496	119,654	(33,152)	(35,344)	(6,505)	(2,394)
C230	HOUSING AUTH OF OWENSBORO	46,468	278,824	(149,094)	(107,388)	226,579	(163,127)	11,674	(151,453)	-	(151,453)	27,636	150,713	30,993	36,784	60,458	278,948	399,492	26,607	142,021	3,655	571,775	(168,269)	(149,785)	14,630	10,597
C256	LOUISVILLE/JEFF CO METRO	5,409,260	32,457,252	(17,355,728)	(12,500,798)	26,375,504	(18,989,249)	(539,444)	(19,528,693)	-	(19,528,693)	3,217,083	17,544,191	3,607,875	4,281,959	2,043,973	27,477,998	46,503,930	3,097,244	16,532,392	3,413,984	69,547,550	(22,683,202)	(20,344,243)	250,534	707,360
D017	CALDWELL CO WATER DISTRIC	11,746	70,480	(37,687)	(27,145)	57,273	(41,234)	16,422	(24,812)	-	(24,812)	6,986	38,097	7,834	9,298	42,205	97,434	100,981	6,726	35,899	9,473	153,079	(39,646)	(35,331)	12,273	7,058
D025	WINCHESTER-CLARK COUNTY TOURISM	1,677	10,062	(5,380)	(3,875)	8,177	(5,887)	(4,217)	(10,104)	-	(10,104)	997	5,439	1,118	1,327	-	7,884	14,416	960	5,125	10,550	31,051	(11,149)	(9,659)	(1,596)	(764)
D052	CITY OF PLEASUREVILLE	1,154	6,927	(3,704)	(2,668)	5,629	(4,053)	1,195	(2,858)	-	(2,858)	687	3,744	770	914	918	6,346	9,925	661	3,528	484	14,598	(4,741)	(3,949)	233	205
D054	CITY OF HANSON	11,639	69,840	(37,345)	(26,899)	56,754	(40,860)	41,967	1,107	-	1,107	6,922	37,751	7,763	9,214	112,061	166,789	100,065	6,664	35,574	-	142,303	(6,668)	(732)	27,208	4,677
D071	CITY OF LEWISBURG	6,679	40,075	(21,429)	(15,435)	32,566	(23,446)	(5,552)	(28,998)	-	(28,998)	3,972	21,662	4,455	5,287	9,652	41,056	57,418	3,824	20,412	16,414	98,068	(34,566)	(26,861)	1,846	2,575
D079	NORTH MARSHALL WATER DIST	22,622	135,738	(72,583)	(52,279)	110,304	(79,414)	7,686	(71,728)	-	(71,728)	13,454	73,371	15,088	17,907	26,141	132,507	194,482	12,953	69,139	18,486	295,060	(91,906)	(77,635)	2,719	4,269
D084	GTR H/MERCER PL&ZONING CO	1,710	10,258	(5,485)	(3,951)	8,336	(6,001)	(1,545)	(7,546)	-	(7,546)	1,017	5,545	1,140	1,353	1,933	9,971	14,697	979	5,225	9,133	30,034	(9,044)	(7,741)	(1,849)	(1,430)
D098	CITY OF COAL RUN VILLAGE	6,298	37,787	(20,206)	(14,554)	30,707	(22,107)	7,590	(14,517)	-	(14,517)	3,746	20,425	4,200	4,985	11,972	41,582	54,140	3,606	19,247	27,998	104,991	(29,125)	(34,590)	(701)	1,009
D113	UNION CO WATER DISTRICT	9,501	57,012	(30,486)	(21,958)	46,329	(33,355)	(211)	(33,566)	-	(33,566)	5,651	30,817	6,337	7,521	7,171	51,846	81,685	5,440	29,039	3,807	119,971	(40,419)	(31,663)	2,531	1,425
D118	WHITLEY CO WATER DIST	7,004	42,028	(22,474)	(16,187)	34,153	(24,589)	(246)	(24,835)	-	(24,835)	4,166	22,718	4,672	5,545	37,059	69,994	60,217	4,011	21,408	39,110	124,746	(27,943)	(21,773)	(6,170)	1,134
D135	WESTERN FLEMING WATER DIS	10,118	60,712	(32,464)	(23,383)	49,336	(35,520)	6,476	(29,044)	-	(29,044)	6,018	32,817	6,749	8,009	23,154	70,729	86,986	5,793	30,924	9,548	133,251	(33,585)	(28,468)	(79)	(396)
D215	ZONETON FIRE DIST	2,657	15,946	(8,527)	(6,141)	12,958	(9,329)	7,636	(1,693)	-	(1,693)	1,581	8,619	1,772	2,104	17,012	29,507	22,847	1,522	8,122	6,973	39,464	(5,781)	(3,914)	(1,261)	(1,065)
G087	MT STERLING- MONTGOMERY COUNTY PARKS AND RECRATION	8,822	52,938	(28,307)	(20,389)	43,018	(30,971)	24,270	(6,701)	-	(6,701)	5,247	28,614	5,884	6,984	86,798	128,280	75,848	5,052	26,964	-	107,864	(12,595)	(7,740)	24,743	16,008
G090	NELSON CO. DISPATCH	-	-	-	-	-	(61,725)	(61,725)	-	-	1,960	1,960	-	-	-	201,489	201,489	(76,552)	(77,984)	(44,992)	-	
G506	SHELBY CO SUB FIRE DIST	2,518	15,110	(8,080)	(5,820)	12,279	(8,840)	834	(8,006)	-	(8,006)	1,498	8,168	1,680	1,993	1,092	12,931	21,649	1,442	7,697	1,531	32,319	(10,065)	(9,508)	40	147
J001	ADAIR CO BD OF EDUCATION	122,619	735,754	(393,427)	(283,373)	597,891	(430,456)	(18,457)	(448,913)	-	(448,913)	72,926	397,699	81,785	97,065	138,714	715,261	1,054,170	70,210	374,763	284,945	1,784,088	(524,821)	(487,295)	(49,657)	(7,050)
J002	CITY OF SCOTTSVILLE	72,493	434,980	(232,595)	(167,531)	353,474	(254,487)	43,673	(210,814)	-	(210,814)	43,114	235,121	48,351	57,385	53,191	394,048	623,228	41,508	221,561	6,464	892,761	(286,505)	(241,718)	20,236	9,275
J003	CITY OF LAWRENCEBURG	75,021	450,147	(240,705)	(173,373)	365,800	(263,361)	(26,844)	(290,205)	-	(290,205)	44,618	243,319	50,037	59,386	3,311	356,053	644,960	42,955	229,287	80,016	997,218	(341,874)	(302,382)	(2,108)	5,299
J004	BALLARD CO BD OF ED	50,564	303,402	(162,237)	(116,854)	246,552	(177,507)	(48,640)	(226,147)	-	(226,147)	30,072	163,999	33,726	40,027	46,614	284,366	434,707	28,952	154,541	187,188	805,388	(253,299)	(226,294)	(36,344)	(5,083)
J005	GLASGOW BD OF EDUCATION	91,407	548,473	(293,283)	(211,243)	445,702	(320,887)	(41,338)	(362,225)	-	(362,225)	54,363	296,467	60,967	72,358	6,418	436,210	785,838	52,338	279,370	69,921	1,187,467	(418,108)	(357,128)	12,318	11,660
J006	BATH CO BD OF EDUC	90,970	545,851	(291,881)	(210,233)	443,571	(319,352)	(51,890)	(371,242)	-	(371,242)	54,103	295,050	60,676	72,012	15,966	443,704	782,082	52,088	278,034	98,045	1,210,249	(413,553)	(368,530)	3,664	11,876
J007	CITY OF MIDDLESBORO	35,422	212,545	(113,653)	(81,861)	172,719	(124,351)	(17,962)	(142,313)	-	(142,313)	21,067	114,888	23,626	28,040	21,849	188,422	304,530	20,282	108,262	95,061	528,135	(157,031)	(155,388)	(18,698)	(8,596)
J008	BOONE CO WATER DISTRICT	51,615	309,707	(165,608)	(119,283)	251,675	(181,195)	(11,559)	(192,754)	-	(192,754)	30,697	167,407	34,426	40,858	28,313	271,004	443,740	29,554	157,752	41,635	672,681	(228,696)	(186,791)	5,699	8,112
J009	BOURBON CO BD OF EDUCATIO	161,765	970,642	(519,027)	(373,839)	788,766	(567,378)	(21,977)	(589,355)	-	(589,355)	96,208	524,663	107,894	128,053	144,236	904,846	1,390,711	92,624	494,405	108,445	2,086,185	(665,954)	(598,558)	42,225	40,947
J010	FAIRVIEW BD OF EDUCATION	31,416	188,508	(100,800)	(72,603)	153,186	(110,288)	7,915	(102,373)	-	(102,373)	18,684	101,895	20,954	24,869	25,084	172,802	270,090	17,988	96,018	11,386	395,482	(131,614)	(104,172)	7,915	5,176
J011	DANVILLE CITY BD OF ED	92,703	556,247	(297,440)	(214,237)	452,019	(325,435)	(29,173)	(354,608)	-	(354,608)	55,134	300,670	61,831	73,384	62,661	498,546	796,977	53,080	283,330	61,237	1,194,624	(375,506)	(335,755)	13,830	1,353
J012	BRACKEN CO BD OF EDUC	54,844	329,082	(175,968)	(126,745)	267,419	(192,531)	9,094	(183,437)	-	(183,437)	32,618	177,879	36,580	43,414	96,386	354,259	471,500	31,403	167,621	73,388	743,912	(220,011)	(190,521)	5,809	15,071
J013	BREATHITT CO BD OF ED	94,691	568,176	(303,819)	(218,831)	461,713	(332,414)	(5,100)	(337,514)	-	(337,514)	56,316	307,118	63,157	74,957	109,924	555,156	814,069	54,218	289,406	111,230	1,268,923	(383,175)	(352,257)	20,835	830
J014	BRECKINRIDGE CO BD OF ED	140,463	842,822	(450,679)	(324,610)	684,896	(493,097)	(28,353)	(521,450)	-	(521,450)	83,538	455,573	93,686	111,190	44,723	705,172	1,207,574	80,427	429,299	69,381	1,786,681	(593,250)	(508,882)	16,131	4,469
J015	BULLITT CO BD OF ED	596,588	3,579,713	(1,914,165)	(1,378,714)	2,908,957	(2,094,326)	(220,680)	(2,315,006)	-	(2,315,006)	354,812	1,934,950	397,913	472,258	333,818	3,138,939	5,128,923	341,595	1,823,359	567,880	7,861,757	(2,678,726)	(2,308,849)	179,968	84,789
J016	BUTLER CO BD OF ED	88,008	528,073	(282,374)	(203,385)	429,124	(308,951)	(34,208)	(343,159)	-	(343,159)	52,341	285,440	58,699	69,667	32,230	446,038	756,609	50,392	268,979	134,933	1,210,913	(408,435)	(344,948)	(13,897)	2,404
J017	CALDWELL CO BD OF EDUCATION	93,559	561,382	(300,185)	(216,214)	456,192	(328,439)	(43,423)	(371,862)	-	(371,862)	55,648	303,445	62,402	74,061	10,923	450,833	804,334	53,570	285,945	73,548	1,217,397	(414,740)	(370,112)	7,371	10,925
J018	CALLOWAY CO BD OF EDUC	125,556	753,377	(402,850)	(290,161)	612,211	(440,766)	14,223	(426,543)	-	(426,543)	74,678	407,225	83,744	99,390	91,409	681,768	1,079,419	71,891	383,739	81,124	1,616,173	(502,258)	(454,782)	5,875	16,760
J019	SANITATION DISTRICT NO 1	427,151	2,563,038	(1,370,522)	(987,145)	2,082,783	(1,499,516)	(368,650)	(1,868,166)	-	(1,868,166)	254,042	1,385,404	284,901	338,132	-	2,008,437	3,672,255	244,579	1,305,506	602,243	5,824,583	(2,089,812)	(1,741,156)	(11,312)	26,139
J021	CARROLL CO BD OF ED	148,041	888,291	(474,992)	(342,122)	721,846	(519,698)	(70,529)	(590,227)	-	(590,227)	88,049	480,155	98,740	117,189	24,940	721,018	1,272,721	84,765	452,459	130,288	1,940,233	(668,057)	(584,965)	12,671	21,138
J022	CARTER CO BD OF ED	202,583	1,215,563	(649,993)	(468,170)	987,794	(711,170)	(100,270)	(811,440)	-	(811,440)	120,484	657,051	135,119	160,365	-	952,535	1,741,628	115,996	619,158	171,437	2,648,219	(947,414)	(776,253)	9,647	18,335
J023	CASEY CO BD OF ED	127,035	762,252	(407,596)	(293,579)	619,423	(445,959)	(36,579)	(482,538)	-	(482,538)	75,553	412,022	84,730	100,561	56,773	654,086	1,092,135	72,738	388,260	118,164	1,671,297	(556,929)	(487,490)	5,177	22,031
J024	CITY OF HOPKINSVILLE	256,893	1,541,440	(824,248)	(593,680)	1,252,610	(901,826)	345,448	(556,378)	-	(556,378)	152,784	833,198	171,343	203,356	532,292	1,740,189	2,208,537	147,092	785,147	-	3,140,776	(828,492)	(757,690)	130,653	54,940
J025	CLARK CO BD OF ED	307,023	1,842,232	(985,089)	(709,529)	1,497,040	(1,077,806)	137,115	(940,691)	-	(940,691)	182,598	995,786	204,778	243,039	363,789	1,807,392	2,639,504	175,796	938,358	166,938	3,920,596	(1,175,130)	(1,068,965)	105,232	25,660
J026	CLAY CO BD OF ED	164,582	987,544	(528,065)	(380,349)	802,501	(577,767)	(43,609)	(621,376)	-	(621,376)	97,883	533,800	109,773	130,283	218,307	992,161	1,414,929	94,237	503,015	73,061	2,085,242	(684,265)	(552,023)	86,274	56,938
J027	CLINTON CO BD OF ED	78,393	470,381	(251,525)	(181,166)	382,242	(275,198)	(61,286)	(336,484)	-	(336,484)	46,623	254,256	52,286	62,056	-	368,598	673,950	44,886	239,593	171,275	1,129,704	(415,091)	(345,805)	(4,254)	4,044
J028	CRITTENDEN CO BD OF ED	64,642	387,874	(207,406)	(149,388)	315,195	(226,927)	(20,466)	(247,387)	-	(247,387)	38,445	209,658	43,115	51,171	-	303,944	555,736	37,013	197,567	51,624	841,940	(287,529)	(249,438)	(1,294)	260
J029	CUMBERLAND CO BD OF ED	64,642	387,874	(207,406)	(149,388)	315,195	(226,927)	55,442	(171,485)	-	(171,485)	38,445	209,658	43,115	51,171	110,688	414,631	555,736	37,013	197,567	-	790,316	(220,772)	(199,441)	28,198	16,331
J030	DAVIESS CO LIBRARY DIST	60,072	360,449	(192,741)	(138,826)	292,909	(210,882)	(18,411)	(229,293)	-	(229,293)	35,727	194,834	40,067	47,553	3,114	285,568	516,442	34,396	183,598	31,586	766,022	(268,650)	(223,453)	5,520	6,129
J031	EDMONSON CO BD OF EDUC	88,365	530,216	(283,520)	(204,211)	430,866	(310,205)	(32,429)	(342,634)	-	(342,634)	52,554	286,599	58,938	69,949	41,397	456,883	759,681	50,596	270,071	137,223	1,217,571	(398,061)	(346,117)	(17,267)	755
J032	ELLIOTT CO BD OF ED	43,703	262,233	(140,223)	(100,998)	213,096	(153,420)	1,124	(152,296)	-	(152,296)	25,992	141,745	29,149	34,595	50,542	256,031	375,720	25,024	133,571	53,545	587,860	(168,256)	(155,335)	(6,460)	(1,779)
J033	ESTILL CO CONSERVATION DI	2,717	16,303	(8,718)	(6,279)	13,248	(9,538)	7,016	(2,522)	-	(2,522)	1,616	8,812	1,812	2,151	2,762	15,537	23,359	1,556	8,304	2,510	35,729	(9,588)	(10,799)	12	180
J034	GREATER LEX CONV&VISITOR	72,196	433,199	(231,643)	(166,845)	352,027	(253,445)	48,211	(205,234)	-	(205,234)	42,938	234,158	48,153	57,150	170,678	510,139	620,677	41,338	220,654	4,073	886,742	(241,001)	(193,635)	48,759	14,276
J035	FLEMING CO BD OF ED	84,657	507,937	(271,607)	(195,630)	412,761	(297,171)	(85,450)	(382,621)	-	(382,621)	50,346	274,556	56,461	67,010	42,068	440,095	727,760	48,470	258,722	174,109	1,209,061	(412,260)	(370,886)	(1,340)	15,522
J037	CITY OF FRANKFORT	250,993	1,506,039	(805,318)	(580,046)	1,223,842	(881,115)	(107,034)	(988,149)	-	(988,149)	149,275	814,063	167,408	198,686	80,911	1,261,068	2,157,815	143,714	767,115	338,797	3,407,441	(1,173,367)	(1,017,200)	342	43,852
J038	FULTON COUNTY BD OF EDUC	28,208	169,255	(90,505)	(65,188)	137,540	(99,023)	21,525	(77,498)	-	(77,498)	16,776	91,488	18,814	22,329	44,079	176,710	242,504	16,151	86,211	-	344,866	(97,378)	(85,996)	11,427	3,790
J039	GALLATIN CO BD OF EDUC	59,638	357,826	(319,593)	(230,193)	485,685	(349,673)	1,840	(347,833)	-	(347,833)	59,240	323,063	66,436	78,849	158,288	626,636	856,336	57,033	304,432	69,207	1,287,008	(410,912)	(347,047)	59,116	38,475
J040	CITY OF LANCASTER	38,664	231,995	(124,054)	(89,352)	188,524	(135,730)	24,645	(111,085)	-	(111,085)	22,995	125,401	25,788	30,606	70,647	252,442	332,396	22,138	118,169	9,984	482,687	(134,131)	(114,053)	15,278	2,663
J041	WILLIAMSTOWN INDEPNDNT SC	52,870	317,239	(169,636)	(122,183)	257,796	(185,602)	(15,056)	(200,658)	-	(200,658)	31,444	171,478	35,264	41,852	30,686	279,280	454,532	30,273	161,589	25,975	672,369	(231,651)	(185,579)	13,539	10,600
J042	GRAVES CO LIBRARY	8,896	53,381	(28,544)	(20,560)	43,379	(31,231)	2,193	(29,038)	-	(29,038)	5,291	28,854	5,934	7,042	7,183	49,011	76,483	5,094	27,190	5,525	114,292	(38,512)	(31,330)	3,224	1,339
J043	GRAYSON CO BD OF ED	209,769	1,258,681	(673,049)	(484,776)	1,022,833	(736,396)	(39,257)	(775,653)	-	(775,653)	124,753	680,357	139,912	166,053	149,458	1,135,780	1,803,406	120,110	641,120	222,425	2,787,061	(896,436)	(794,085)	5,471	36,769
J044	GREEN CO BD OF EDUCATION	89,435	536,636	(286,953)	(206,684)	436,083	(313,961)	(22,733)	(336,694)	-	(336,694)	53,190	290,069	59,651	70,796	85,190	505,706	768,879	51,209	273,341	103,343	1,196,772	(406,719)	(332,026)	21,515	26,160
J045	RUSSELL INDPT BD OF ED	92,950	557,728	(298,232)	(214,807)	453,223	(326,301)	(17,678)	(343,979)	-	(343,979)	55,281	301,470	61,996	73,579	87,778	524,823	799,099	53,221	284,084	179,116	1,315,520	(421,831)	(346,750)	(21,044)	(1,075)
J046	HANCOCK CO BD EDUCATION	99,719	598,345	(319,950)	(230,450)	486,229	(350,064)	(10,949)	(361,013)	-	(361,013)	59,306	323,425	66,511	78,937	44,803	513,679	857,293	57,097	304,772	71,920	1,291,082	(416,889)	(365,784)	(936)	6,200
J047	HARDIN CO SOIL CN DIST	1,413	8,477	(4,533)	(3,265)	6,889	(4,960)	1,710	(3,250)	-	(3,250)	840	4,582	942	1,118	3,904	10,546	12,146	809	4,318	7,401	24,674	(5,610)	(7,552)	(1,267)	300
J048	HARLAN CO BD OF EDUCATION	219,408	1,316,517	(703,975)	(507,052)	1,069,831	(770,233)	21,755	(748,478)	-	(748,478)	130,490	711,620	146,341	173,683	139,001	1,170,645	1,886,272	125,629	670,580	197,865	2,880,346	(885,344)	(827,036)	(11,161)	13,840
J049	HARRISON CO BD OF ED	132,357	794,184	(424,670)	(305,877)	645,372	(464,640)	(68,811)	(533,451)	-	(533,451)	78,718	429,282	88,280	104,774	50,082	672,418	1,137,886	75,785	404,525	152,901	1,771,097	(597,135)	(518,447)	(3,555)	20,458
J050	HART CO BD OF ED	119,223	715,377	(382,530)	(275,525)	581,331	(418,534)	(17,713)	(436,247)	-	(436,247)	70,926	386,684	79,520	94,377	80,909	641,416	1,024,974	68,265	364,384	95,252	1,552,875	(486,406)	(436,710)	(1,911)	13,644
J051	HENDERSON PUBLIC LIBRARY	42,775	256,666	(137,246)	(98,854)	208,572	(150,163)	3,603	(146,560)	-	(146,560)	25,442	138,736	28,530	33,861	15,073	216,200	367,744	24,492	130,735	6,210	529,181	(176,080)	(149,893)	8,688	4,306
J052	EMINENCE INDEP BD OF EDUC	44,364	266,197	(142,343)	(102,525)	216,318	(155,740)	(23,410)	(179,150)	-	(179,150)	26,385	143,888	29,590	35,118	44,272	252,868	381,401	25,402	135,590	63,502	605,895	(198,575)	(174,323)	6,685	13,186
J053	HICKMAN CO BD OF ED	33,467	200,812	(107,379)	(77,342)	163,185	(117,486)	(14,645)	(132,131)	-	(132,131)	19,904	108,545	22,322	26,492	39,980	197,339	287,719	19,163	102,285	42,554	451,721	(154,467)	(114,489)	6,825	7,749
J054	HOPKINS CO BD OF ED	337,872	2,027,335	(1,084,668)	(780,821)	1,647,459	(1,186,101)	(102,457)	(1,288,558)	-	(1,288,558)	200,944	1,095,840	225,354	267,458	204,625	1,793,277	2,904,714	193,459	1,032,641	143,309	4,274,123	(1,430,663)	(1,230,700)	103,590	76,927
J055	JACKSON CO BD OF ED	114,590	687,577	(367,665)	(264,818)	558,741	(402,270)	(3,455)	(405,725)	-	(405,725)	68,151	371,657	76,429	90,709	228,726	767,521	985,143	65,612	350,223	95,336	1,496,314	(470,449)	(381,876)	67,650	55,880

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
J056	JEFF CO METRO SEWER DIST	1,887,867	11,327,792	(6,057,262)	(4,362,860)	9,205,222	(6,627,371)	239,520	(6,387,851)	-	(6,387,851)	1,122,783	6,123,036	1,259,172	1,494,432	1,283,362	10,160,002	16,230,173	1,080,958	5,769,912	851,396	23,932,439	(8,068,451)	(6,614,951)	501,684	409,281
J057	JESSAMINE CO BD OF ED	477,144	2,863,011	(1,530,926)	(1,102,679)	2,326,548	(1,675,016)	142,384	(1,532,632)	-	(1,532,632)	283,775	1,547,550	318,246	377,706	540,115	2,783,617	4,102,050	273,204	1,458,300	248,562	6,082,116	(1,811,628)	(1,607,639)	112,645	8,123
J058	PAINTSVILLE GAS/WATER SYS	65,477	392,882	(210,084)	(151,317)	319,265	(229,857)	650	(228,907)	-	(228,907)	38,942	212,365	43,672	51,831	16,901	324,769	562,912	37,491	200,118	23,746	824,267	(281,180)	(240,467)	11,497	10,651
J059	KENTON COUNTY AIRPORT BD	906,103	5,436,900	(2,907,250)	(2,094,003)	4,418,149	(1,180,881)	426,482	(2,754,399)	-	(2,754,399)	538,892	2,938,820	604,354	717,269	1,424,217	5,684,660	7,789,853	518,818	2,769,334	484,183	11,562,188	(3,277,183)	(2,800,078)	81,745	117,989
J060	KNOTT CO BD OF EDUCATION	107,558	645,381	(345,102)	(248,566)	524,452	(377,583)	(141,570)	(519,153)	-	(519,153)	63,969	348,849	71,739	85,143	-	505,731	924,686	61,586	328,731	232,278	1,547,281	(547,961)	(473,875)	(20,917)	1,203
J061	KNOX CO BD OF EDUCATION	212,435	1,274,678	(681,603)	(490,938)	1,035,833	(745,756)	(155,728)	(901,484)	-	(901,484)	126,343	689,005	141,690	168,163	8,467	1,007,355	1,826,327	121,637	649,269	417,750	3,014,983	(1,062,269)	(899,396)	(26,183)	(19,780)
J062	LARUE CO PUBLIC LIBRARY	5,769	34,617	(18,511)	(13,333)	28,131	(20,253)	(592)	(20,845)	-	(20,845)	3,431	18,712	3,848	4,567	7,320	34,447	49,599	3,303	17,633	4,325	74,860	(23,977)	(20,761)	2,780	1,546
J063	CITY OF LONDON	87,945	527,698	(282,174)	(203,241)	428,820	(308,732)	(85,827)	(394,559)	-	(394,559)	52,304	285,238	58,658	69,617	110,057	523,550	756,073	50,356	268,788	165,264	1,240,481	(418,809)	(347,452)	39,645	9,686
J064	LAWRENCE CO BD OF ED	115,800	694,838	(371,548)	(267,614)	564,641	(406,518)	(98,432)	(504,950)	-	(504,950)	68,871	375,582	77,237	91,667	-	544,486	995,546	66,305	353,922	169,681	1,585,454	(562,862)	(488,021)	(2,270)	12,186
J065	LEE CO BD OF ED	43,377	260,273	(139,175)	(100,243)	211,504	(152,274)	(12,186)	(164,460)	-	(164,460)	25,798	140,686	28,931	34,337	16,447	220,401	372,913	24,837	132,572	133,176	663,498	(215,349)	(206,082)	(19,672)	(1,994)
J066	LESLIE CO BD OF ED	94,557	567,370	(303,387)	(218,520)	461,057	(331,942)	12,513	(319,429)	-	(319,429)	56,236	306,682	63,068	74,851	14,977	459,578	812,913	54,141	288,995	20,340	1,176,389	(396,482)	(342,083)	14,278	7,477
J067	CITY OF WHITESBURG	32,510	195,072	(104,310)	(75,131)	158,520	(114,128)	(23,536)	(137,664)	-	(137,664)	19,335	105,443	21,684	25,735	116,761	269,623	279,495	18,615	99,362	152,857	550,329	(154,848)	(159,614)	13,751	20,006
J068	ELEC PLT BD OF VANCEBURG	29,369	176,222	(94,230)	(67,871)	143,202	(103,099)	(25,517)	(128,616)	-	(128,616)	17,467	95,254	19,588	23,248	-	138,090	252,487	16,816	89,760	58,757	417,820	(148,705)	(125,405)	(3,371)	(2,250)
J069	LINCOLN CO BD OF EDUC	190,965	1,199,854	(641,593)	(462,119)	975,028	(701,979)	(25,045)	(727,024)	-	(727,024)	118,927	648,559	133,373	158,292	114,394	1,054,618	1,719,120	114,496	611,156	13,431	2,458,203	(808,595)	(686,528)	61,574	29,964
J070	LIVINGSTON CO BD OF ED	64,940	389,661	(208,362)	(150,076)	316,647	(227,973)	(88,454)	(316,427)	-	(316,427)	38,622	210,624	43,314	51,406	6,102	311,446	558,296	37,183	198,477	171,441	965,397	(342,301)	(306,773)	(11,928)	7,051
J071	LOGAN CO BD OF EDUCATION	146,837	881,070	(471,131)	(339,341)	715,978	(515,474)	(3,062)	(518,536)	-	(518,536)	87,330	476,247	97,938	116,236	131,730	822,151	1,262,375	84,076	448,781	109,003	1,904,235	(603,103)	(523,571)	38,425	6,165
J072	LYON CO. PUBLIC LIBRARY	4,875	29,252	(15,642)	(11,266)	23,771	(17,114)	853	(16,261)	-	(16,261)	2,899	15,812	3,252	3,859	1,236	24,159	41,912	2,791	14,900	1,235	60,838	(20,664)	(17,545)	838	692
J073	PADUCAH WATER WORKS	111,326	667,989	(357,191)	(257,274)	542,823	(390,810)	(39,434)	(430,244)	-	(430,244)	66,209	361,070	74,252	88,125	4,983	528,430	957,078	63,743	340,946	93,948	1,455,015	(529,287)	(421,479)	10,509	13,671
J074	MCCREARY CO BD OF EDUCATN	138,069	828,455	(442,996)	(319,077)	673,222	(484,691)	(70,197)	(554,888)	-	(554,888)	82,114	447,807	92,089	109,295	83,077	732,268	1,186,990	79,056	421,981	413,848	2,101,875	(681,262)	(583,504)	(75,415)	(29,425)
J075	MCLEAN CO BD OF ED	66,549	399,313	(213,523)	(153,794)	324,491	(233,620)	(17,519)	(251,139)	-	(251,139)	39,579	215,842	44,387	52,680	6,771	319,680	572,126	38,105	203,394	44,445	858,070	(287,677)	(257,011)	2,464	3,834
J076	MADISON CO BD OF ED	532,806	3,197,003	(1,709,520)	(1,231,144)	2,597,957	(1,870,420)	25,069	(1,845,351)	-	(1,845,351)	316,879	1,728,083	355,372	421,768	194,854	2,700,077	4,580,585	305,075	1,628,422	223,393	6,737,475	(2,143,647)	(1,994,024)	64,002	36,271
J077	MAGOFFIN CO BD OF ED	99,420	596,553	(318,992)	(229,760)	484,772	(349,016)	(99,629)	(448,645)	-	(448,645)	59,129	322,456	66,311	78,701	24,455	491,923	854,725	56,926	303,859	204,465	1,419,975	(489,179)	(408,171)	(27,140)	(3,562)
J078	MARION CO BD OF EDUCATION	123,167	739,039	(395,183)	(284,638)	600,560	(432,378)	(34,395)	(466,773)	-	(466,773)	73,252	399,474	82,150	97,499	61,597	640,720	1,058,876	70,523	376,436	216,372	1,722,207	(517,316)	(510,548)	(36,023)	(17,599)
J079	MARSHALL COUNTY BD OF ED	191,976	1,151,918	(615,960)	(443,657)	936,075	(673,934)	(88,963)	(762,897)	-	(762,897)	114,175	622,649	128,045	151,968	69,427	972,089	1,650,439	109,922	586,740	284,475	2,631,576	(865,576)	(776,706)	(34,373)	17,168
J080	MARTIN CO BD OF ED	95,391	572,377	(306,065)	(220,449)	465,127	(334,872)	(85,337)	(420,209)	-	(420,209)	56,733	309,388	63,614	75,512	97,071	545,585	820,088	54,619	291,546	230,105	1,396,448	(447,286)	(384,177)	(32,102)	(7,287)
J081	MASON CO BD OF ED	125,715	754,328	(403,358)	(290,527)	612,984	(441,323)	(14,144)	(455,467)	-	(455,467)	74,767	407,739	83,849	99,516	107,879	698,983	1,080,782	71,982	384,224	104,455	1,641,443	(527,815)	(447,459)	11,288	21,527
J082	MEADE CO PUBLIC LIBRARY	15,711	94,269	(50,408)	(36,307)	76,605	(55,152)	16,404	(38,748)	-	(38,748)	9,344	50,955	10,479	12,436	34,973	108,843	135,066	8,996	48,017	1,251	193,330	(49,146)	(43,316)	6,413	1,562
J083	MENIFEE CO BD OF ED	47,723	286,356	(153,122)	(110,288)	232,699	(167,534)	(25,600)	(193,134)	-	(193,134)	28,383	154,785	31,831	37,778	21,651	246,045	410,283	27,326	145,858	113,665	697,132	(210,722)	(212,986)	(14,214)	(4,165)
J084	CITY OF HARRODSBURG	54,400	326,419	(174,545)	(125,719)	265,256	(190,973)	(152,718)	(343,691)	-	(343,691)	32,354	176,440	36,284	43,063	27,739	283,526	467,685	31,149	166,265	478,312	1,143,411	(397,875)	(314,597)	(99,947)	(47,465)
J085	METCALFE CO BD OF ED	76,232	457,414	(244,591)	(176,172)	371,705	(267,612)	(64,985)	(332,597)	-	(332,597)	45,338	247,247	50,845	60,345	4,668	363,105	655,372	43,649	232,988	150,034	1,082,043	(389,478)	(331,035)	(8,020)	9,596
J086	MONROE CO BOARD OF ED	130,014	780,186	(417,185)	(300,486)	631,997	(456,451)	9,386	(447,065)	-	(447,065)	77,330	421,716	86,724	102,927	129,090	740,457	1,117,830	74,449	397,395	117,164	1,706,838	(559,340)	(466,180)	26,376	32,763
J087	MT STERLING WATER WORKS	61,521	369,145	(197,391)	(142,175)	299,976	(215,970)	19,523	(196,447)	-	(196,447)	36,589	199,535	41,033	48,700	38,906	328,174	528,901	35,226	188,027	49,436	801,590	(252,108)	(238,089)	11,481	5,300
J088	MORGAN CO BD OF EDUCATION	94,015	564,119	(301,649)	(217,269)	458,416	(330,040)	(57,645)	(387,685)	-	(387,685)	55,914	304,925	62,706	74,422	13,796	455,849	808,256	53,831	287,339	133,044	1,282,470	(446,181)	(383,691)	(9,480)	12,730
J089	MUHLENBERG CO LIB BD DIST	14,704	88,229	(47,178)	(33,981)	71,697	(51,619)	(6,211)	(57,830)	-	(57,830)	8,745	47,691	9,807	11,640	23,114	92,252	126,413	8,419	44,940	34,333	214,105	(64,414)	(52,736)	(4,577)	(127)
J090	CITY OF BARDSTOWN	200,973	1,205,899	(644,825)	(464,448)	979,941	(705,516)	174,659	(530,857)	-	(530,857)	119,526	651,827	134,045	159,090	301,122	1,246,084	1,727,781	115,073	614,235	96,209	2,553,298	(720,939)	(615,868)	14,321	15,273
J091	NICHOLAS CO BD OF ED	47,016	282,109	(150,851)	(108,653)	229,248	(165,049)	(6,095)	(171,144)	-	(171,144)	27,962	152,489	31,359	37,217	34,756	255,821	404,198	26,920	143,695	84,953	659,766	(196,433)	(197,467)	(12,354)	2,309
J092	OHIO CO BD OF ED	171,199	1,027,245	(549,294)	(395,640)	834,763	(600,994)	(144,043)	(745,037)	-	(745,037)	101,818	555,259	114,186	135,520	106,562	911,527	1,471,810	98,025	523,236	507,251	2,600,322	(853,877)	(836,968)	(7,166)	9,215
J093	OLDHAM COUNTY BD OF ED	629,596	3,741,770	(2,000,821)	(1,441,130)	3,040,648	(2,189,138)	(151,489)	(2,340,627)	-	(2,340,627)	370,875	2,022,547	415,927	493,637	660,196	3,592,307	5,361,114	357,060	1,905,904	410,659	8,034,737	(2,538,303)	(2,289,698)	243,104	142,378
J094	OWEN CO BD OF ED	99,589	597,567	(319,534)	(230,151)	485,596	(349,609)	7,813	(341,796)	-	(341,796)	59,229	323,004	66,424	78,835	78,828	547,091	856,179	57,023	304,376	66,204	1,283,782	(396,688)	(347,853)	673	7,177
J095	OWSLEY CO BD OF EDUCATION	59,532	357,210	(191,009)	(137,578)	290,277	(208,987)	(6,015)	(215,002)	-	(215,002)	35,406	193,084	39,707	47,125	55,135	335,051	511,802	34,087	181,948	104,541	832,378	(248,135)	(231,133)	(16,012)	(2,047)
J096	PENDLETON CO BD OF ED	120,321	721,964	(386,053)	(278,062)	586,684	(422,388)	11,033	(411,355)	-	(411,355)	71,559	390,245	80,252	95,246	223,903	789,646	1,034,411	68,894	367,739	81,643	1,552,687	(464,513)	(389,822)	47,742	43,552
J097	HAZARD CITY SCHOOLS	51,984	311,920	(166,792)	(120,135)	253,473	(182,490)	39,989	(142,501)	-	(142,501)	30,917	168,603	34,672	41,150	77,332	321,757	446,911	29,765	158,879	84,521	720,076	(199,207)	(182,328)	(12,878)	(3,907)
J098	PIKE CO BD OF EDUCATION	471,324	2,828,088	(1,512,252)	(1,089,228)	2,298,169	(1,654,585)	(113,357)	(1,767,942)	-	(1,767,942)	280,313	1,528,673	314,364	373,099	186,040	2,402,176	4,052,013	269,871	1,440,512	695,807	6,458,203	(2,383,843)	(1,772,578)	28,148	72,246
J099	POWELL CO BD OF EDUCATION	98,590	591,574	(316,330)	(227,842)	480,726	(346,103)	(132,815)	(478,918)	-	(478,918)	58,635	319,765	65,758	78,044	7,634	471,201	847,592	56,451	301,323	349,058	1,554,424	(566,820)	(503,625)	(18,056)	5,279
J100	CITY OF SOMERSET	229,789	1,318,804	(705,199)	(507,933)	1,071,691	(771,572)	(51,042)	(822,614)	-	(822,614)	130,717	712,856	146,595	173,985	-	1,033,436	1,889,550	125,847	671,745	174,605	2,861,747	(998,890)	(851,627)	5,866	16,341
J101	ROBERTSON CO BD OF ED	25,224	151,350	(80,931)	(58,292)	122,990	(88,548)	(2,778)	(91,326)	-	(91,326)	15,001	81,809	16,824	19,967	19,729	138,329	216,850	14,443	77,091	66,373	374,757	(119,401)	(120,881)	1,293	2,561
J102	ROCKCASTLE CO BD OF ED	139,717	838,344	(448,284)	(322,885)	681,258	(490,477)	(19,836)	(510,313)	-	(510,313)	83,095	453,152	93,188	110,600	167,136	824,076	1,201,159	79,999	427,018	146,806	1,854,982	(573,432)	(467,406)	(1,493)	11,424
J103	ROWAN CO BD OF ED	165,354	992,178	(530,543)	(382,134)	806,266	(580,478)	(115,812)	(696,290)	-	(696,290)	98,342	536,304	110,288	130,894	-	777,486	1,421,567	94,679	505,375	155,642	2,177,263	(757,479)	(655,167)	(1,273)	14,142
J104	RUSSELL CO BD OF ED	152,841	917,094	(490,394)	(353,215)	745,251	(536,549)	3,156	(533,393)	-	(533,393)	90,900	495,719	101,942	120,989	172,703	891,353	1,313,989	87,514	467,130	229,171	2,097,804	(640,014)	(550,094)	(24,579)	8,237
J105	SCOTT CO BOARD OF ED	530,524	3,183,310	(1,702,198)	(1,226,041)	2,586,830	(1,862,409)	94,851	(1,767,558)	-	(1,767,558)	315,522	1,720,682	353,850	419,962	465,855	2,960,349	4,560,966	303,768	1,621,448	229,626	6,715,808	(2,153,157)	(1,780,458)	144,400	33,755
J106	SHELBY CO LIBRARY	13,511	81,072	(43,351)	(31,224)	65,881	(47,431)	349	(47,082)	-	(47,082)	8,036	43,822	9,012	10,695	3,466	66,995	116,158	7,736	41,295	10,036	175,225	(58,733)	(50,129)	79	553
J107	SIMPSON CO BD OF ED	149,461	896,814	(479,550)	(345,405)	728,772	(524,685)	(47,809)	(572,494)	-	(572,494)	88,890	484,757	99,688	118,313	22,253	725,011	1,284,933	85,579	454,860	76,156	1,901,468	(632,399)	(563,618)	6,318	11,243
J108	SPENCER CO BD OF EDUC	188,700	1,132,261	(605,449)	(436,086)	920,101	(662,434)	88,120	(574,314)	-	(574,314)	112,227	612,024	125,860	149,375	211,332	1,098,591	1,622,275	108,046	576,727	-	2,307,048	(686,854)	(608,179)	57,012	29,563
J109	TAYLOR CO BD OF ED	178,666	1,072,051	(573,253)	(412,897)	871,173	(627,208)	94,175	(533,033)	-	(533,033)	106,259	579,478	119,167	141,432	126,965	967,042	1,536,007	102,301	546,059	94,445	2,278,812	(687,219)	(676,646)	24,738	27,357
J110	TODD CO BD OF ED	116,033	696,233	(372,293)	(268,152)	565,774	(407,334)	10,982	(396,352)	-	(396,352)	69,009	376,336	77,392	91,851	54,059	599,638	997,544	66,438	354,632	179,358	1,597,972	(527,440)	(448,528)	(20,610)	(1,756)
J111	TRIGG CO BD OF ED	89,360	536,187	(286,713)	(206,510)	435,718	(313,698)	(69,573)	(383,271)	-	(383,271)	53,146	289,826	59,601	70,737	8,271	428,435	768,235	51,166	273,112	183,250	1,275,763	(447,618)	(398,698)	(11,771)	10,759
J112	TRIMBLE CO BD OF ED	64,142	384,872	(205,801)	(148,232)	312,756	(225,171)	11,266	(213,905)	-	(213,905)	38,148	208,036	42,781	50,775	36,420	338,012	551,434	36,727	196,038	15,846	800,045	(256,877)	(219,743)	8,067	6,520
J113	CITY OF MORGANFIELD	63,041	378,267	(202,269)	(145,688)	307,389	(221,307)	(88,312)	(309,619)	-	(309,619)	37,493	204,466	42,047	49,903	-	296,416	541,972	36,096	192,674	98,251	868,993	(302,202)	(260,392)	(11,358)	1,376
J115	SPRINGFIELD WATER & SEWER	33,166	199,008	(106,415)	(76,647)	161,759	(116,431)	22,081	(94,350)	-	(94,350)	19,725	107,570	22,121	26,254	40,163	196,108	285,134	18,990	101,367	11,567	417,058	(124,855)	(105,581)	7,323	2,163
J117	CITY OF SEBREE	11,029	66,175	(35,385)	(25,487)	53,775	(38,716)	6,673	(32,043)	-	(32,043)	6,559	35,770	7,356	8,730	32,704	84,560	94,814	6,315	33,707	10,958	145,794	(36,317)	(29,353)	4,927	(493)
J118	CITY OF CORBIN	68,044	408,286	(218,321)	(157,250)	331,783	(238,870)	11,125	(227,745)	-	(227,745)	40,468	220,692	45,384	53,864	46,379	366,319	584,982	38,961	207,964	35,638	867,545	(277,462)	(237,267)	11,757	1,746
J119	WOLFE CO BD OF EDUCATION	62,842	377,075	(201,631)	(145,229)	306,419	(220,609)	(1,471)	(222,080)	-	(222,080)	37,375	203,821	41,915	49,746	31,423	326,905	540,263	35,982	192,066	125,062	893,373	(280,741)	(274,826)	(11,786)	885
J120	WOODFORD CO BD OF ED	258,849	1,553,174	(830,522)	(598,199)	1,262,144	(908,691)	73,410	(835,281)	-	(835,281)	153,947	839,540	172,647	204,904	393,924	1,611,015	2,225,348	148,212	791,123	63,532	3,228,215	(1,003,403)	(798,252)	136,182	48,273
J124	PENNYRILE HAN TASK FORCE	954	5,723	(3,060)	(2,204)	4,650	(3,348)	(1,060)	(4,408)	-	(4,408)	567	3,093	636	755	-	4,484	8,199	546	2,915	1,704	13,364	(4,840)	(3,970)	(79)	10
J134	LEX-FAY CO HUM RIGHTS COM	6,527	39,164	(20,942)	(15,084)	31,826	(22,913)	(2,807)	(25,720)	-	(25,720)	3,882	21,170	4,353	5,167	12,196	42,886	56,114	3,737	19,949	4,411	84,211	(26,660)	(19,063)	2,917	1,480
J135	FLEMING CO EMS	20,974	125,849	(67,295)	(48,470)	102,268	(73,629)	15,556	(58,073)	-	(58,073)	12,474	68,025	13,989	16,603	21,865	120,482	180,313	12,009	64,102	31,187	287,611	(83,349)	(84,822)	(2,101)	3,343
J154	CITY OF EARLINGTON	6,139	36,836	(19,697)	(14,187)	29,934	(21,551)	(15,040)	(36,591)	-	(36,591)	3,651	19,911	4,095	4,860	36,662	65,528	52,778	3,515	18,763	42,370	117,426	(34,749)	(24,376)	1,003	6,223
J156	CITY OF JEFFERSONTOWN	135,698	814,233	(435,391)	(313,599)	661,664	(476,370)	29,157	(447,213)	-	(447,213)	80,705	440,119	90,508	107,419	8,313	646,359	1,166,612	77,698	414,737	73,350	1,732,397	(583,706)	(517,326)	4,834	10,160
J178	LEBANON HOUSING AUTHORITY	8,927	53,566	(28,643)	(20,631)	43,529	(31,339)	(10,129)	(41,468)	-	(41,468)	5,309	28,954	5,954	7,067	14,846	56,821	76,748	5,112	27,284	22,888	132,032	(45,371)	(38,108)	4,471	3,797
J179	MARSHALL CO TOURIST COMM	2,380	14,280	(7,636)	(5,500)	11,605	(8,355)	(2,888)	(11,243)	-	(11,243)	1,415	7,719	1,587	1,884	3,866	15,056	20,461	1,363	7,274	1,762	30,860	(9,054)	(8,329)	771	807
J190	CITY OF BLOOMFIELD	10,450	62,706	(33,530)	(24,151)	50,956	(36,686)	(6,142)	(42,828)	-	(42,828)	6,215	33,894	6,970	8,272	49,939	99,075	89,843	5,984	31,940	49,021	176,788	(54,686)	(43,922)	10,362	10,532
J200	SOMERSET-PULASKI CONV & V	5,227	31,361	(16,770)	(12,079)	25,485	(18,348)	1,529	(16,819)	-	(16,819)	3,108	16,952	3,486	4,137	4,055	28,630	44,934	2,993	15,974	2,308	66,209	(20,772)	(17,860)	856	197
J203	FRONTIER HOUSING INC	5,122	30,733	(16,434)	(11,837)	24,975	(17,981)	(21,604)	(39,585)	-	(39,585)	3,046	16,612	3,416	4,055	-	24,083	44,034	2,933	15,654	34,060	96,681	(34,594)	(30,011)	(6,760)	(1,233)
J205	GEORGETOWN-SCOTT CO P COM	18,064	108,388	(57,958)	(41,745)	88,078	(63,413)	(8,514)	(71,927)	-	(71,927)	10,743	58,587	12,048	14,299	278	85,212	155,295	10,343	55,208	5,970	226,816	(78,568)	(66,763)	2,250	1,477
J210	BOYD CO AMBULANCE SERVICE	3,530	21,178	(11,325)	(8,157)	17,210	(12,391)	4,795	(7,596)	-	(7,596)	2,099	11,448	2,354	2,794	13,793	30,389	30,344	2,021	10,787	-	43,152	(10,210)	(8,421)	3,748	2,121
J214	COMM ACTION SOUTHERN KY	136,731	820,428	(438,704)	(315,985)	666,698	(479,995)	(257,182)	(737,177)	-	(737,177)	81,319	443,468	91,197	108,236	-	642,901	1,175,488	78,290	417,892	528,846	2,200,516	(812,061)	(675,063)	(66,618)	(3,873)
J217	CITY OF PROVIDENCE	53,894	323,382	(172,921)	(124,550)	262,788	(189,196)	(2,906)	(192,102)	-	(192,102)	32,053	174,798	35,946	42,663	11,530	264,937	463,334	30,859	164,718	84,405	743,316	(245,103)	(225,414)	(7,382)	(479)
J219	CAMPBELL CO PUBLIC LIBRAR	61,593	369,577	(197,622)	(142,341)	300,327	(216,223)	(38,345)	(254,568)	-	(254,568)	36,632	199,768	41,081	48,757	-	289,606	529,521	35,267	188,247	58,747	811,782	(289,634)	(235,811)	553	2,715
J224	HOUSING AUTH OF HOPKINSVL	17,335	104,014	(55,619)	(40,060)	84,524	(60,854)	(51,438)	(112,292)	-	(112,292)	10,310	56,223	11,562	13,722	109,029	190,536	149,028	9,926	52,980	67,074	279,008	(97,166)	(66,489)	(1,132)	(5,192)
J234	LFUC HOUSING AUTHORITY	116,916	701,534	(375,128)	(270,194)	570,083	(410,436)	(42,643)	(453,079)	-	(453,079)	69,534	379,202	77,981	92,551	70,965	620,699	1,005,141	66,944	357,333	85,998	1,515,416	(516,348)	(427,007)	23,244	25,486
J256	CITY OF ST MATTHEWS	49,436	296,631	(158,616)	(114,246)	241,049	(173,545)	(25,345)	(198,890)	-	(198,890)	29,401	160,339	32,973	39,133	-	232,445	425,005	28,306	151,092	60,714	665,117	(235,183)	(201,050)	(95)	3,655
J259	CITY OF PARK HILLS	4,338	26,031	(13,919)	(10,026)	21,153	(15,229)	(274)	(15,503)	-	(15,503)	2,580	14,070	2,894	3,434	1,551	21,949	37,296	2,484	13,259	2,139	55,178	(19,102)	(15,886)	973	786
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	(2,334)	(2,334)	-	(2,334)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	16,911	101,472	(54,260)	(39,082)	82,459	(59,367)	5,431	(53,936)	-	(53,936)	10,058	54,849	11,279	13,387	7,078	86,593	145,387	9,683	51,686	4,697	211,453	(67,812)	(60,407)	1,702	1,657
J314	BOWL GRN WARREN AIRPRT BD	8,062	48,373	(25,866)	(18,631)	39,309	(28,301)	(1,621)	(29,922)	-	(29,922)	4,795	26,147	5,377	6,382	13,079	50,985	69,308	4,616	24,639	16,560	115,123	(35,486)	(28,359)	(1,378)	1,085
J317	PROVIDENCE MUN HOUSING AU	5,967	35,805	(19,146)	(13,790)	29,096	(20,948)	1,486	(19,462)	-	(19,462)	3,549	19,354	3,980	4,724	8,865	36,923	51,300	3,417	18,237	4,711	77,665	(24,272)	(18,828)	1,209	1,149
J319	CITY OF ALEXANDRIA	22,442	134,660	(72,006)	(51,864)	109,428	(78,784)	(20,818)	(99,602)	-	(99,602)	13,347	72,788	14,969	17,765	28,801	134,323	192,938	12,850	68,591	56,107	330,486	(112,525)	(91,305)	7,273	394

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
J324	CITY OF OAK GROVE	53,521	321,140	(171,722)	(123,686)	260,966	(187,885)	79,915	(107,970)	-	(107,970)	31,831	173,587	35,697	42,367	208,282	459,933	460,122	30,645	163,576	-	654,343	(137,396)	(127,199)	45,773	24,412
J334	CENTRAL KY ED COOPERATIVE	3,302	19,813	(10,594)	(7,631)	16,100	(11,591)	3,022	(8,569)	-	(8,569)	1,964	10,709	2,202	2,614	10,850	26,375	28,387	1,891	10,092	12,213	52,583	(11,002)	(11,349)	(1,950)	(1,908)
J356	CITY OF WEST BUECHEL	4,204	25,224	(13,488)	(9,715)	20,498	(14,757)	(14,149)	(28,906)	-	(28,906)	2,501	13,634	2,804	3,328	-	19,766	36,140	2,407	12,848	35,903	87,296	(32,671)	(27,309)	(5,287)	(2,264)
J359	CITY OF FORT WRIGHT	14,591	87,549	(46,815)	(33,719)	71,144	(51,221)	4,907	(46,314)	-	(46,314)	8,678	47,323	9,732	11,550	19,344	87,949	125,438	8,354	44,594	15,423	193,809	(62,562)	(46,976)	1,579	2,099
J405	GEORGETOWN HOUSING AUTHOR	14,269	85,619	(45,782)	(32,976)	69,576	(50,092)	(6,640)	(56,732)	-	(56,732)	8,486	46,280	9,517	11,295	17,841	84,933	122,672	8,170	43,611	18,937	193,390	(63,408)	(54,128)	4,111	4,969
J414	WARREN CO PLANNING COMM	27,449	164,702	(88,070)	(63,434)	133,841	(96,360)	(957)	(97,317)	-	(97,317)	16,325	89,027	18,308	21,729	18,252	147,316	235,981	15,717	83,893	7,351	342,942	(114,729)	(92,524)	8,186	3,446
J417	WEBSTER CO CONSER DIST	2,898	17,387	(9,297)	(6,696)	14,129	(10,172)	(291)	(10,463)	-	(10,463)	1,723	9,398	1,933	2,294	5,001	18,626	24,911	1,659	8,856	4,793	40,219	(13,268)	(9,067)	268	479
J419	CITY OF COLD SPRING	12,874	77,245	(41,305)	(29,751)	62,771	(45,193)	8,959	(36,234)	-	(36,234)	7,656	41,754	8,586	10,191	34,970	95,501	110,675	7,371	39,346	46,051	203,443	(54,132)	(44,280)	(7,847)	(1,683)
J424	CITY OF CROFTON	425	2,553	(1,365)	(983)	2,075	(1,494)	(4,684)	(6,178)	-	(6,178)	253	1,380	284	337	902	2,903	3,658	244	1,300	5,580	10,782	(5,846)	(2,559)	307	216
J434	KY LEAGUE OF CITIES	237,582	1,425,567	(762,287)	(549,052)	1,158,448	(834,034)	48,502	(785,532)	-	(785,532)	141,299	770,565	158,463	188,070	284,125	1,401,221	2,042,516	136,035	726,125	30,681	2,935,357	(909,980)	(761,402)	81,238	56,016
J456	CITY OF SHIVELY	24,663	147,984	(79,131)	(56,996)	120,255	(86,579)	(19,960)	(106,548)	-	(106,548)	14,668	79,990	16,450	19,523	-	115,963	212,028	14,121	75,377	45,804	347,330	(119,561)	(105,529)	(6,405)	129
J459	KY AREA PLAN COMMISSION	84,115	504,716	(269,885)	(194,390)	410,144	(295,286)	(107,526)	(402,812)	-	(402,812)	50,026	272,815	56,103	66,585	22,685	418,188	723,144	48,163	257,082	105,611	1,134,000	(395,640)	(319,825)	(4,215)	3,868
J510	CITY OF CATLETTSBURG	11,596	69,581	(37,207)	(26,799)	56,543	(40,708)	(2,426)	(43,134)	-	(43,134)	6,897	37,611	7,734	9,180	22,338	76,861	99,693	6,640	35,442	44,055	185,830	(51,957)	(42,667)	(8,638)	(5,706)
J514	BARREN RIVER AREA DEV	73,202	439,233	(234,869)	(169,169)	356,930	(256,975)	75,831	(181,144)	-	(181,144)	43,536	237,419	48,834	57,946	-	344,199	629,321	41,914	223,727	-	894,962	(265,121)	(234,973)	29,272	14,311
J519	NORTHERN KY COOP ED SER	52,352	314,127	(167,972)	(120,985)	255,267	(183,781)	6,019	(177,762)	-	(177,762)	31,135	169,796	34,918	41,442	135,718	381,874	450,073	29,976	160,003	58,591	698,643	(211,336)	(154,380)	40,630	8,317
J524	HOPKINSVILLE S W AUTHORI	86,819	520,938	(278,559)	(200,638)	423,326	(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	10,910
J534	BLUEGRASS AREA DEV DISRIC	94,554	567,352	(303,378)	(218,514)	461,043	(331,932)	(60,318)	(392,250)	-	(392,250)	56,233	306,672	63,066	74,849	22,045	466,632	812,888	54,140	288,986	72,589	1,228,603	(442,387)	(351,527)	17,000	14,940
J556	LOUISVILLE CONV BUREAU	188,241	1,129,506	(603,976)	(435,025)	917,863	(660,822)	41,578	(619,244)	-	(619,244)	111,954	610,535	125,553	149,011	383,223	1,268,322	1,618,328	107,784	575,324	-	2,301,436	(584,042)	(548,360)	67,148	53,120
J559	CITY OF CRESCENT SPRINGS	7,054	42,328	(22,634)	(16,303)	34,397	(24,764)	(11,627)	(36,391)	-	(36,391)	4,195	22,880	4,705	5,584	-	33,169	60,647	4,039	21,560	25,030	111,276	(44,076)	(31,978)	(1,413)	(646)
J610	BOYD CO CONSERVATION DIST	1,487	8,921	(4,770)	(3,436)	7,249	(5,219)	(167)	(5,386)	-	(5,386)	884	4,822	992	1,177	153	7,144	12,782	851	4,544	859	19,036	(6,544)	(5,535)	84	100
J614	BOWL GRN CONV & VIST BUR	13,082	78,496	(41,974)	(30,232)	63,787	(45,924)	(684)	(46,608)	-	(46,608)	7,782	42,429	8,725	10,356	30,187	91,697	112,467	7,490	39,983	20,314	180,254	(48,785)	(42,603)	(151)	2,960
J619	CITY OF FORT THOMAS	68,164	409,007	(218,706)	(157,527)	332,368	(239,291)	1,818	(237,473)	-	(237,473)	40,540	221,081	45,464	53,959	31,283	351,787	586,014	39,030	208,331	35,371	868,746	(292,406)	(255,546)	17,922	13,075
J656	OHIO VALLEY ED COOP	201,467	1,208,867	(646,412)	(465,591)	982,353	(707,252)	405,123	(302,129)	-	(302,129)	119,820	653,431	134,375	159,481	777,143	1,724,430	1,732,033	115,356	615,747	-	2,463,136	(507,116)	(448,037)	161,954	54,496
J710	BIG SANDY WATER DISTRICT	11,145	66,872	(35,758)	(25,756)	54,342	(39,124)	(3,227)	(42,351)	-	(42,351)	6,628	36,147	7,433	8,822	15,863	68,265	95,813	6,381	34,062	3,762	140,018	(44,500)	(36,150)	5,906	2,998
J714	BOWLING GR/WARREN COMM ED	13,544	81,268	(43,456)	(31,300)	66,046	(47,546)	(6,285)	(53,831)	-	(53,831)	8,055	43,924	9,034	10,721	7,133	70,814	116,438	7,755	41,394	49,133	214,720	(70,422)	(68,166)	(4,132)	(1,188)
J719	CITY OF SOUTHGATE	8,744	52,465	(28,054)	(20,207)	42,634	(30,695)	(4,094)	(34,789)	-	(34,789)	5,200	28,359	5,832	6,921	15,122	56,234	75,170	5,006	26,723	18,534	125,433	(39,786)	(30,620)	(530)	1,735
J756	CITY OF PROSPECT	9,439	56,637	(30,285)	(21,814)	46,025	(33,136)	(15,129)	(48,265)	-	(48,265)	5,614	30,614	6,296	7,472	-	44,382	81,148	5,405	28,849	23,474	138,876	(48,343)	(41,138)	(3,523)	(1,496)
J759	N KY COMMUNITY ACT COMM	131,289	787,735	(421,244)	(303,409)	640,164	(460,891)	(16,491)	(477,382)	-	(477,382)	78,082	425,818	87,567	103,928	10,522	627,835	1,128,705	75,174	401,260	345,232	1,950,371	(739,233)	(545,068)	(21,502)	(16,726)
J810	HOUSING AUTH OF ASHLAND	20,475	122,858	(65,695)	(47,318)	99,837	(71,879)	(10,497)	(82,376)	-	(82,376)	12,177	66,409	13,657	16,208	-	96,274	176,028	11,724	62,579	29,193	279,524	(97,430)	(85,324)	(1,699)	1,204
J814	HOUSING AUTH BOWLING GRN	44,740	268,456	(143,551)	(103,395)	218,154	(157,062)	(62,234)	(219,296)	-	(219,296)	26,609	145,109	29,841	35,416	17,376	227,742	384,638	25,618	136,741	139,899	686,896	(234,461)	(188,927)	(23,371)	(12,396)
J819	CITY OF BELLEVUE	22,703	136,218	(72,845)	(52,468)	110,702	(79,701)	(9,579)	(89,280)	-	(89,280)	13,509	73,636	15,143	17,972	13,999	120,756	195,184	13,000	69,389	11,565	289,138	(97,459)	(80,516)	5,054	4,528
J834	KY LEGAL SERVICE PROGRAMS	30,727	184,371	(98,588)	(71,010)	149,824	(107,867)	56,219	(51,648)	-	(51,648)	18,274	99,658	20,494	24,323	155,477	299,952	264,162	17,594	93,911	50,531	426,198	(78,003)	(63,843)	21,535	(5,935)
J856	LOUISVILLE WATER COMPANY	1,134,160	6,805,317	(3,638,978)	(2,621,044)	5,530,156	(3,981,479)	(406,054)	(4,387,533)	-	(4,387,533)	674,526	3,678,493	756,464	897,799	-	5,332,756	9,750,486	649,400	3,466,349	742,370	14,608,605	(5,187,134)	(4,303,563)	116,194	98,653
J859	CITY OF VILLA HILLS	15,493	92,960	(49,708)	(35,803)	75,542	(54,387)	11,510	(42,877)	-	(42,877)	9,214	50,248	10,333	12,264	10,358	83,201	133,191	8,871	47,350	-	189,412	(60,079)	(52,426)	3,967	2,328
J910	SANITATION DISTRICT #4	22,300	133,808	(71,550)	(51,536)	108,735	(78,285)	23,202	(55,083)	-	(55,083)	13,263	72,327	14,874	17,653	44,431	149,285	191,716	12,769	68,156	1,728	274,369	(76,413)	(63,505)	11,148	3,687
J914	BOWLING GRN HUM RIGHT COM	2,438	14,626	(7,821)	(5,633)	11,886	(8,557)	(1,487)	(10,044)	-	(10,044)	1,450	7,906	1,626	1,930	-	11,462	20,956	1,396	7,450	3,066	32,868	(11,515)	(9,703)	(153)	(33)
J919	CITY OF DAYTON	18,300	109,805	(58,716)	(42,291)	89,230	(64,242)	10,816	(53,426)	-	(53,426)	10,884	59,353	12,206	14,486	32,162	118,207	157,326	10,478	55,930	4,800	228,534	(66,365)	(54,061)	8,381	1,716
J956	OKOLONA FIRE DISTRICT	13,105	78,634	(42,048)	(30,286)	63,900	(46,005)	41,684	(4,321)	-	(4,321)	7,794	42,504	8,741	10,374	73,901	135,528	112,665	7,504	40,053	-	160,222	(24,138)	(19,789)	12,466	6,759
J959	CITY OF INDEPENDENCE	35,899	215,404	(115,182)	(82,962)	175,042	(126,023)	16,409	(109,614)	-	(109,614)	21,350	116,433	23,944	28,417	50,644	219,438	308,625	20,555	109,718	34,115	473,013	(140,323)	(122,427)	2,351	6,824
K001	CITY OF COLUMBIA	26,458	158,755	(84,890)	(61,144)	129,008	(92,880)	801	(92,079)	-	(92,079)	15,735	85,812	17,647	20,944	5,710	130,111	227,460	15,149	80,863	28,341	351,813	(116,173)	(104,910)	(2,363)	1,746
K002	ALLEN CO BD OF ED	127,114	762,724	(407,848)	(293,761)	619,807	(446,235)	(111,692)	(557,927)	-	(557,927)	75,599	412,277	84,783	100,623	-	597,681	1,092,812	72,783	388,500	199,052	1,753,147	(624,531)	(523,379)	(11,494)	3,940
K003	ANDERSON CO BD OF ED	153,151	918,955	(491,389)	(353,932)	746,764	(537,638)	(73,350)	(610,988)	-	(610,988)	91,085	496,725	102,149	121,234	-	720,108	1,316,656	87,692	468,078	236,862	2,109,288	(747,548)	(645,541)	(11,064)	14,975
K004	CITY OF WICKLIFFE	8,917	53,502	(28,609)	(20,606)	43,477	(31,302)	(1,972)	(33,274)	-	(33,274)	5,303	28,920	5,947	7,058	13,269	55,194	76,657	5,105	27,252	11,187	120,201	(37,645)	(31,119)	3,482	279
K005	BARREN CO BD OF EDUCATION	292,695	1,756,262	(939,119)	(676,418)	1,427,179	(1,027,508)	124,668	(902,840)	-	(902,840)	174,076	949,316	195,222	231,697	313,083	1,689,318	2,516,328	167,592	894,568	2,148	3,580,636	(1,129,804)	(967,038)	129,445	76,079
K006	CITY OF OWINGSVILLE	14,088	84,529	(45,200)	(32,556)	68,691	(49,454)	(14,680)	(64,134)	-	(64,134)	8,378	45,691	9,396	11,152	8,465	74,704	121,112	8,066	43,056	53,184	225,418	(74,970)	(65,986)	(8,798)	40
K007	BELL CO BD OF ED	145,378	872,316	(466,450)	(335,970)	708,864	(510,352)	6,627	(503,725)	-	(503,725)	86,462	471,515	96,965	115,081	85,439	769,000	1,249,833	83,241	444,322	94,560	1,871,956	(629,962)	(498,587)	14,836	10,757
K009	PARIS BD OF EDUCATION	31,763	190,589	(101,913)	(73,405)	154,877	(111,505)	(26,451)	(137,956)	-	(137,956)	18,891	103,019	21,185	25,144	45,133	194,481	273,071	18,187	97,078	215,895	604,231	(165,700)	(190,047)	(39,056)	(14,940)
K010	CITY OF ASHLAND	361,535	2,169,320	(1,159,991)	(835,506)	1,762,839	(1,269,170)	238,003	(1,031,167)	-	(1,031,167)	215,018	1,172,587	241,137	286,190	552,024	2,251,938	3,108,147	207,008	1,104,963	117,731	4,537,849	(1,290,694)	(1,105,167)	88,433	21,517
K011	CITY OF DANVILLE	174,852	1,049,167	(561,016)	(404,083)	852,577	(613,819)	204,587	(409,232)	-	(409,232)	103,990	567,108	116,623	138,412	236,427	1,058,570	1,503,219	100,117	534,402	52,203	2,189,941	(603,964)	(562,205)	24,550	10,248
K012	AUGUSTA BD OF ED	12,493	74,963	(40,085)	(28,872)	60,917	(43,857)	8,567	(35,290)	-	(35,290)	7,430	40,520	8,333	9,890	26,034	84,777	107,405	7,153	38,183	10,809	163,550	(44,135)	(35,255)	448	169
K013	JACKSON CITY SCHOOLS	17,411	104,469	(55,862)	(40,236)	84,894	(61,120)	(6,367)	(67,487)	-	(67,487)	10,355	56,469	11,613	13,782	14,788	96,651	149,680	9,969	53,212	35,268	248,129	(71,083)	(75,449)	(3,544)	(1,401)
K014	CLOVERPORT INDEPENDENT SC	16,469	98,821	(52,842)	(38,061)	80,304	(57,816)	(1,133)	(58,949)	-	(58,949)	9,795	53,416	10,985	13,037	14,334	91,772	141,589	9,430	50,336	17,465	218,820	(68,275)	(63,575)	1,213	3,588
K015	BULLITT CO PUBLIC LIBRARY	78,194	469,188	(250,887)	(180,706)	381,273	(274,500)	36,218	(238,282)	-	(238,282)	46,505	253,611	52,154	61,898	128,996	496,659	672,241	44,772	238,985	26,752	982,750	(291,767)	(242,846)	27,309	21,214
K016	CITY OF MORGANTOWN	33,950	203,711	(108,929)	(78,459)	165,540	(119,182)	19,300	(99,882)	-	(99,882)	20,191	110,112	22,644	26,875	47,446	207,077	291,872	19,439	103,762	6,956	422,029	(122,586)	(107,806)	8,514	6,921
K017	GEORGE COON PUBLIC LIBRAR	5,554	33,327	(17,821)	(12,836)	27,082	(19,498)	(264)	(19,762)	-	(19,762)	3,303	18,014	3,705	4,397	10,487	36,602	47,749	3,180	16,975	2,457	70,361	(22,662)	(17,456)	3,774	2,586
K018	CITY OF MURRAY	143,005	863,476	(461,723)	(332,565)	701,680	(505,180)	(61,252)	(566,432)	-	(566,432)	85,586	466,737	95,982	113,915	4,225	680,859	1,237,167	82,397	439,819	117,537	1,876,920	(653,767)	(553,569)	745	10,533
K019	CITY OF NEWPORT	104,784	628,738	(336,202)	(242,156)	510,927	(367,846)	70,563	(297,283)	-	(297,283)	62,319	339,853	69,889	82,947	57,253	549,942	900,840	59,998	320,253	16,562	1,297,653	(410,681)	(375,011)	21,018	16,969
K020	CARLISLE CO BD OF ED	28,936	173,623	(92,841)	(66,870)	141,090	(101,579)	(14,239)	(115,818)	-	(115,818)	17,209	93,849	19,300	22,905	13,143	149,197	248,763	16,568	88,436	48,133	401,909	(133,575)	(112,860)	(5,717)	(551)
K021	CARROLL CO PUBLIC LIBRARY	11,370	68,226	(36,482)	(26,277)	55,442	(39,916)	(17,217)	(57,133)	-	(57,133)	6,762	36,879	7,584	9,001	5,535	58,999	97,753	6,511	34,752	22,485	161,501	(55,622)	(45,540)	(2,351)	1,010
K022	CARTER CO EMER AMBUL DIST	48,284	289,721	(154,921)	(111,585)	235,434	(169,503)	4,290	(165,213)	-	(165,213)	28,716	156,604	32,205	38,222	36,636	263,667	415,105	27,647	147,572	73,296	663,620	(205,343)	(192,607)	(8,043)	6,040
K023	CASEY CO AMBULANCE SERV	21,378	128,275	(68,592)	(49,405)	104,239	(75,048)	2,685	(72,363)	-	(72,363)	12,714	69,337	14,259	16,923	31,473	131,992	183,789	12,241	65,338	21,064	282,432	(89,231)	(76,553)	7,210	8,134
K025	CLARK CO LIBRARY BD	23,136	138,833	(74,237)	(53,471)	112,849	(81,225)	(38,433)	(119,658)	-	(119,658)	13,760	75,044	15,432	18,316	-	108,792	186,916	13,248	70,716	69,355	352,235	(131,604)	(106,824)	(6,266)	1,255
K026	CITY OF MANCHESTER	32,909	197,464	(105,589)	(76,053)	160,464	(115,527)	(1,610)	(117,137)	-	(117,137)	19,572	106,736	21,950	26,051	24,105	178,842	282,921	18,843	100,580	44,654	446,998	(147,775)	(133,172)	5,511	7,279
K027	CLINTON CO PUBLIC LIBRARY	2,315	13,888	(7,427)	(5,349)	11,286	(8,126)	(2,398)	(10,524)	-	(10,524)	1,377	7,507	1,544	1,832	326	11,209	19,899	1,325	7,074	3,272	31,570	(11,884)	(8,708)	60	173
K028	CITY OF MARION	26,453	158,726	(84,875)	(61,133)	128,984	(92,863)	(24,217)	(117,080)	-	(117,080)	15,733	85,797	17,644	20,940	-	124,381	227,419	15,146	80,849	63,366	386,780	(138,814)	(116,729)	(4,548)	(2,307)
K029	CITY OF BURKESVILLE	20,065	120,397	(64,380)	(46,371)	97,838	(70,439)	(15,064)	(85,503)	-	(85,503)	11,933	65,079	13,383	15,884	1,819	96,165	172,502	11,489	61,325	47,724	293,040	(101,394)	(91,157)	(5,074)	751
K030	OWENSBORO BD OF ED	304,435	1,826,707	(976,787)	(703,550)	1,484,424	(1,068,723)	(15,236)	(1,083,959)	-	(1,083,959)	181,059	987,394	203,053	240,990	175,564	1,607,001	2,617,260	174,314	930,450	397,383	4,119,407	(1,311,279)	(1,230,220)	(19,922)	49,015
K032	ELLIOTT CO AMB SERVICE	10,746	64,480	(34,479)	(24,834)	52,398	(37,725)	32,718	(5,007)	-	(5,007)	6,391	34,854	7,168	8,507	105,850	156,379	92,386	6,153	32,844	-	131,383	(16,217)	(10,304)	30,494	21,026
K033	ESTILL CO BD OF EDUCATION	104,956	629,770	(336,754)	(242,554)	511,765	(368,449)	(97,169)	(465,618)	-	(465,618)	62,423	340,411	70,004	83,083	-	493,498	902,318	60,096	320,779	102,412	1,385,605	(487,755)	(414,941)	5,852	4,739
K034	LEX/FAYETTE URBAN CO GOVT	3,004,819	18,029,850	(9,641,025)	(6,944,134)	14,651,468	(10,548,438)	(28,812)	(10,577,250)	-	(10,577,250)	1,787,074	9,745,715	2,004,157	2,378,608	512,489	14,640,969	25,832,713	1,720,504	9,183,666	306,016	37,042,899	(12,214,900)	(10,915,561)	441,901	286,630
K035	LICKING VALLEY COM ACTION	67,617	405,722	(216,950)	(156,262)	329,699	(237,369)	20,209	(217,160)	-	(217,160)	40,214	219,306	45,099	53,525	90,738	408,668	581,308	38,716	206,658	41,352	868,034	(247,520)	(221,985)	10,134	-
K036	FLOYD CO SCHOOLS	309,575	1,857,544	(993,277)	(715,427)	1,509,483	(1,086,764)	(139,483)	(1,226,247)	-	(1,226,247)	184,115	1,004,062	206,480	245,059	205,305	1,660,906	2,661,442	177,257	946,157	888,161	4,673,017	(1,439,874)	(1,368,505)	(168,142)	(35,590)
K038	FULTON CITY SCHOOLS	20,448	122,697	(65,609)	(47,256)	99,706	(71,784)	17,041	(54,743)	-	(54,743)	12,160	66,322	13,639	16,187	46,493	142,641	175,797	11,708	62,497	39,502	289,504	(73,766)	(72,627)	(3,980)	3,510
K039	GALLATIN CO PUBLIC LIB	6,594	39,568	(21,158)	(15,239)	32,154	(23,149)	467	(22,682)	-	(22,682)	3,922	21,388	4,398	5,220	6,942	37,948	56,692	3,776	20,154	8,109	88,731	(27,165)	(22,815)	(658)	(146)
K040	GARRARD CO BD OF ED	122,181	733,126	(392,022)	(282,361)	595,755	(428,919)	(2,245)	(431,164)	-	(431,164)	72,666	396,278	81,493	96,719	71,473	645,961	1,050,405	69,959	373,424	46,200	1,539,988	(493,440)	(431,875)	14,284	17,005
K041	CITY OF WILLIAMSTOWN	69,246	415,495	(222,176)	(160,027)	337,641	(243,087)	2,418	(240,669)	-	(240,669)	41,183	224,589	46,186	54,815	49,795	375,385	595,331	39,649	211,636	54,269	900,885	(292,524)	(244,269)	2,969	8,345
K042	GRAVES CO BD OF ED	184,605	1,107,688	(592,309)	(426,622)	900,133	(648,058)	(117,562)	(765,620)	-	(765,620)	109,791	598,741	123,128	146,133	-	868,001	1,587,068	105,702	564,211	168,710	2,425,691	(857,686)	(717,570)	3,982	13,585
K043	CITY OF LEITCHFIELD	60,695	364,189	(194,741)	(140,266)	295,948	(213,070)	9,786	(203,284)	-	(203,284)	36,098	196,856	40,482	48,046	108,978	394,362	521,801	34,753	185,503	34,066	776,123	(245,104)	(194,087)	38,041	19,395
K044	CITY OF GREENSBURG	34,469	206,823	(110,593)	(79,657)	168,069	(121,003)	18,402	(102,601)	-	(102,601)	20,500	111,794	22,990	27,285	66,896	228,965	296,330	19,736	105,347	4,318	425,731	(124,355)	(103,325)	18,370	12,646
K045	GREENUP CO BD OF ED	147,339	884,078	(472,739)	(340,500)	718,422	(517,234)	(60,247)	(577,481)	-	(577,481)	87,628	477,873	98,272	116,633	84,494	777,272	1,266,685	84,363	450,313	137,628	1,938,989	(654,479)	(575,602)	37,741	30,629
K046	CITY OF HAWESVILLE	16,088	96,533	(51,619)	(37,180)	78,445	(56,477)	9,976	(46,501)	-	(46,501)	9,568	52,179	10,730	12,735	53,808	129,452	138,311	9,212	49,170	13,457	210,150	(53,176)	(38,178)	9,951	705
K047	HARDIN CO BD OF ED	866,008	5,196,319	(2,776,605)	(2,001,344)	4,222,647	(3,040,128)	157,862	(2,882,266)	-	(2,882,266)	515,046	2,808,778	577,611	685,530	1,026,902	5,098,821	7,445,154	495,860	2,646,791	112,056	10,699,861	(3,308,306)	(2,876,821)	335,920	248,168
K048	HARLAN INDEPENDENT SCHOOL	32,511	195,078	(104,313)	(75,134)	158,525	(114,131)	32,173	(81,958)	-	(81,958)	19,336	105,446	21,684	25,736	60,814	213,680	279,503	18,615	99,365	2,020	399,503	(105,714)	(98,593)	10,779	7,706
K049	CITY OF CYNTHIANA	61,839	371,052	(198,411)	(142,910)	301,526	(217,086)	20,167	(196,919)	-	(196,919)	36,778	200,566	41,245	48,952	60,460	351,223	531,635	35,408	188,999	5,412	761,454	(238,436)	(200,866)	19,566	9,505
K050	CAVERNA INDEPENDENT SCH	41,600	249,612	(133,474)	(96,137)	202,840	(146,037)	19,899	(126,138)	-	(126,138)	24,741	134,923	27,746	32,930	42,722	238,321	357,638	23,819	127,142	47,800	556,399	(159,286)	(156,522)	(4,561)	2,290
K051	Henderson City-County Airport Board	1,736	10,656	(5,698)	(4,104)	8,659	(6,234)	4,740	(1,494)	-	(1,494)	1,056	5,760	1,184	1,406	17,492	25,842	15,267	1,017	5,427	-	21,711	(2,680)	(1,703)	5,039	3,476
K052	HENRY CO BD OF EDUCATION	107,403	644,453	(344,606)	(248,209)	523,698	(377,040)	(3,941)	(380,981)	-	(380,981)	63,877	348,348	71,636	85,030	30,160	535,164	923,357	61,497	328,258	41,080	1,354,193	(439,468)	(393,242)	12,721	6,965
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	(98)	(98)	-	(98)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	60,523	363,157	(194,190)	(139,869)	295,110	(212,467)	10,407	(202,060)	-	(202,060)	35,995	196,298	40,368	47,910	52,622	337,198	520,323	34,654	184,977	61,540	801,494	(250,198)	(216,157)	(3,217)	5,275
K058	JOHNSON CO BD OF ED	152,384	914,351	(488,927)	(352,159)	743,022	(534,945)	(67,131)	(602,076)	-	(602,076)	90,628	494,236	101,637	120,627	25,088	741,586	1,310,058	87,252	465,733	165,320	2,028,363	(682,875)	(618,874)	1,553	13,421

See Notes to Schedule of Employer Allocations and OPEB Am

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
K060	LKLP COMM ACTION COUNCIL	317,272	1,903,733	(1,017,975)	(733,216)	1,547,017	(1,113,787)	(142,840)	(1,256,627)	-	(1,256,627)	188,698	1,029,029	211,615	251,152	85,510	1,577,306	2,727,621	181,664	969,684	334,597	4,213,566	(1,422,671)	(1,194,886)	(17,921)	(782)
K061	BARBOURVILLE CITY SCHOOLS	19,488	116,934	(62,528)	(45,037)	95,023	(68,413)	(6,209)	(74,622)	-	(74,622)	11,590	63,207	12,998	15,427	10,745	102,377	167,540	11,158	59,561	32,815	271,074	(98,747)	(70,770)	1,494	(675)
K062	LARUE CO BD OF EDUCATION	108,624	651,778	(348,522)	(251,080)	529,650	(381,325)	(51,482)	(432,807)	-	(432,807)	64,603	352,307	72,450	85,987	58,542	569,286	933,851	62,196	331,989	90,218	1,418,254	(492,190)	(403,709)	23,554	23,378
K063	LONDON UTILITY COMM	57,083	342,515	(183,151)	(131,918)	278,335	(200,390)	9,291	(191,099)	-	(191,099)	33,948	185,140	38,073	45,187	38,159	306,559	490,747	32,685	174,463	10,707	708,602	(232,043)	(191,591)	13,921	7,675
K064	CITY OF LOUISA	21,460	128,765	(68,854)	(49,593)	104,637	(75,335)	(1,458)	(76,793)	-	(76,793)	12,763	69,602	14,313	16,987	16,091	116,993	184,491	12,287	65,588	19,132	281,498	(91,936)	(82,896)	5,581	4,746
K065	CITY OF BEATTYVILLE	23,738	142,435	(76,163)	(54,858)	115,746	(83,332)	(16,066)	(99,398)	-	(99,398)	14,118	76,990	15,833	18,791	13,353	124,967	204,077	13,592	72,550	39,942	330,161	(116,569)	(93,937)	4,425	869
K066	LESLIE CO PUBLIC LIBRARY	5,816	34,900	(18,662)	(13,442)	28,360	(20,418)	(15,522)	(35,940)	-	(35,940)	3,458	18,864	3,879	4,604	-	27,342	50,004	3,330	17,777	22,985	94,096	(37,801)	(27,073)	(1,784)	(98)
K067	LETCHER CO BD OF ED	145,365	872,236	(466,407)	(335,939)	708,799	(510,305)	(128,311)	(638,616)	-	(638,616)	86,454	471,471	96,956	115,071	-	683,498	1,249,717	83,233	444,281	156,007	1,933,238	(690,862)	(593,385)	19,892	14,615
K068	LEWIS CO BD OF ED	82,551	495,334	(264,868)	(190,776)	402,520	(289,797)	(99,370)	(389,167)	-	(389,167)	49,096	267,744	55,060	65,347	-	388,151	709,702	47,267	252,303	251,900	1,261,172	(450,719)	(396,083)	(23,848)	(2,375)
K069	LINCOLN CO PUBLIC LIBRARY	6,783	40,703	(21,765)	(15,677)	33,076	(23,813)	(1,435)	(25,248)	-	(25,248)	4,034	22,001	4,524	5,370	835	32,730	58,318	3,884	20,732	10,459	93,393	(31,924)	(28,747)	(529)	532
K070	LIVINGSTON CO CONSERV DIS	1,523	9,140	(4,887)	(3,520)	7,427	(5,347)	(998)	(6,345)	-	(6,345)	906	4,940	1,016	1,206	1,087	8,249	13,095	872	4,655	5,535	22,157	(6,665)	(6,155)	(603)	(480)
K071	CITY OF RUSSELLVILLE	76,925	461,575	(246,816)	(177,774)	375,087	(270,046)	6,243	(263,803)	-	(263,803)	45,750	249,496	51,308	60,894	86,357	448,055	661,333	44,046	235,107	40,101	980,587	(303,308)	(253,352)	11,810	12,318
K072	LYON CO BD OF EDUCATION	45,471	272,842	(145,896)	(105,084)	221,718	(159,627)	(35,015)	(194,642)	-	(194,642)	27,043	147,480	30,328	35,995	12,133	225,936	390,921	26,036	138,975	65,422	621,354	(212,161)	(177,536)	(6,051)	329
K073	PADUCAH BOARD OF ED	144,642	867,896	(464,086)	(334,267)	705,272	(507,766)	(146,708)	(654,474)	-	(654,474)	86,024	469,126	96,473	114,498	-	680,097	1,243,500	82,819	442,071	272,761	2,041,151	(723,730)	(610,874)	(30,768)	4,322
K074	MCCREARY CO WATER DIST	48,939	293,652	(157,023)	(113,099)	238,628	(171,802)	32,234	(139,568)	-	(139,568)	29,106	158,728	32,642	38,740	47,857	277,967	420,737	28,022	149,574	14,678	613,011	(180,722)	(163,363)	4,600	4,441
K075	CITY OF CALHOUN	7,241	43,446	(23,232)	(16,733)	35,305	(25,418)	(2,726)	(28,144)	-	(28,144)	4,306	23,484	4,829	5,732	-	34,045	62,248	4,146	22,130	5,547	94,071	(32,960)	(27,916)	394	457
K077	MAGOFFIN CO LIBRARY	1,481	8,898	(4,758)	(3,427)	7,231	(5,206)	(1,376)	(6,582)	-	(6,582)	882	4,810	989	1,174	984	7,957	12,749	849	4,532	2,078	20,208	(6,896)	(5,391)	116	(83)
K078	CITY OF LEBANON	65,369	392,237	(209,739)	(151,069)	318,784	(229,480)	43,127	(186,357)	-	(186,357)	38,876	212,017	43,600	51,746	85,866	393,229	561,987	37,429	199,789	38,840	838,045	(245,214)	(213,976)	14,156	213
K079	CITY OF BENTON	50,119	300,728	(160,807)	(115,824)	244,379	(175,942)	(32,422)	(208,364)	-	(208,364)	29,807	162,553	33,428	39,674	-	235,655	430,876	28,697	153,179	89,461	702,213	(251,852)	(212,708)	(1,868)	(130)
K080	MARTIN COUNTY LIBRARY	5,877	35,263	(18,856)	(13,581)	28,655	(20,631)	(6,339)	(26,970)	-	(26,970)	3,495	19,061	3,920	4,652	14,438	42,071	50,524	3,365	17,961	17,364	89,214	(27,784)	(26,014)	4,070	2,586
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAUGH	6,795	40,772	(21,802)	(15,703)	33,132	(23,854)	(13,585)	(37,439)	-	(37,439)	4,041	22,039	4,532	5,379	1,817	33,767	58,417	3,891	20,768	46,265	129,341	(42,868)	(39,971)	(10,237)	(2,498)
K083	CITY OF FRENCHBURG	9,495	56,972	(30,464)	(21,942)	46,296	(33,331)	(1,034)	(34,365)	-	(34,365)	5,647	30,795	6,333	7,516	-	44,644	81,627	5,437	29,019	11,884	127,967	(44,168)	(38,347)	(1,156)	346
K085	METCALFE HEALTH CARE CTN	65,828	394,991	(211,212)	(152,130)	320,979	(231,091)	(33,422)	(264,513)	-	(264,513)	39,151	213,506	43,906	52,110	67,088	376,610	565,934	37,692	201,192	22,502	827,320	(268,185)	(229,100)	26,496	20,079
K086	MONROE CO CONSERV DIST	2,207	13,243	(7,081)	(5,101)	10,762	(7,748)	680	(7,068)	-	(7,068)	1,313	7,158	1,472	1,747	-	10,377	18,974	1,264	6,745	1,545	28,528	(9,981)	(8,605)	216	219
K087	MONTGOMERY CO BD OF ED	200,211	1,201,329	(642,381)	(462,688)	976,227	(702,842)	(84,278)	(787,120)	-	(787,120)	119,073	649,357	133,537	158,487	57,408	998,789	1,721,234	114,637	611,908	141,682	2,589,461	(846,355)	(786,736)	20,355	22,069
K088	GATEWAY COMM SER ORGANIZ	206,138	1,236,891	(661,398)	(476,384)	1,005,126	(723,648)	126,120	(597,528)	-	(597,528)	122,598	668,580	137,490	163,178	312,749	1,281,997	1,772,187	118,031	630,022	355,088	2,875,328	(800,867)	(783,569)	(38,513)	29,618
K089	MUHLENBERG CO BD OF ED	263,956	1,583,820	(846,910)	(610,003)	1,287,049	(926,621)	(95,247)	(1,021,868)	-	(1,021,868)	156,984	856,106	176,054	208,947	27,331	1,268,438	2,269,258	151,137	806,733	198,914	3,426,042	(1,166,252)	(1,038,883)	24,015	23,515
K090	NELSON COUNTY BD OF ED	262,768	1,576,692	(843,098)	(607,257)	1,281,256	(922,450)	113,304	(809,146)	-	(809,146)	156,278	852,253	175,262	208,007	234,736	1,470,258	2,259,044	150,456	803,102	12,292	3,224,894	(1,009,954)	(866,428)	72,040	49,715
K091	CITY OF CARLISLE	29,670	178,032	(95,198)	(68,568)	144,673	(104,158)	27,680	(76,478)	-	(76,478)	17,646	96,232	19,790	23,487	30,067	169,576	255,079	16,989	90,682	23,695	386,445	(108,602)	(112,154)	96	3,790
K092	OHIO CO LIBRARY	11,618	69,713	(37,277)	(26,850)	56,651	(40,786)	(10,368)	(51,154)	-	(51,154)	6,918	37,682	7,740	9,197	-	54,628	99,883	6,652	35,509	24,407	166,451	(61,469)	(50,052)	(897)	599
K093	OLDHAM CO LIBRARY BD	27,239	163,440	(87,396)	(62,948)	132,815	(95,621)	(20,749)	(116,370)	-	(116,370)	16,200	88,345	18,168	21,562	-	128,075	234,173	15,596	83,250	35,681	368,700	(130,602)	(109,734)	(813)	525
K094	OWEN CO PUBLIC LIBRARY	8,232	49,393	(26,412)	(19,024)	40,138	(28,898)	1,485	(27,413)	-	(27,413)	4,896	26,699	5,490	6,516	12,429	51,134	70,770	4,713	25,159	7,594	108,236	(33,268)	(29,317)	4,077	1,405
K095	OWSLEY CO PUBLIC LIBRARY	1,950	11,699	(6,256)	(4,506)	9,507	(6,844)	521	(6,323)	-	(6,323)	1,160	6,323	1,300	1,543	1,851	11,017	16,761	1,116	5,959	1,654	25,490	(7,379)	(7,129)	(77)	116
K096	PENDLETON CO LIBRARY	8,655	51,935	(27,771)	(20,002)	42,203	(30,385)	(3,962)	(34,347)	-	(34,347)	5,148	28,072	5,773	6,852	13,209	53,906	74,411	4,956	26,453	27,060	132,880	(41,390)	(35,812)	(3,439)	1,667
K097	PERRY CO BD OF EDUCATION	211,640	1,269,907	(679,052)	(489,100)	1,031,955	(742,964)	(88,826)	(831,790)	-	(831,790)	125,870	686,425	141,160	167,534	39,495	1,034,614	1,819,490	121,181	646,838	103,250	2,690,759	(901,451)	(783,240)	11,411	17,138
K098	PIKEVILLE INDEPENDENT SCH	37,676	226,071	(120,886)	(87,070)	183,710	(132,264)	(30,474)	(162,738)	-	(162,738)	22,408	122,199	25,130	29,825	-	177,154	323,908	21,573	115,151	58,435	519,067	(189,258)	(153,841)	(2,043)	3,220
K099	CITY OF STANTON	8,584	51,508	(27,543)	(19,838)	41,857	(30,135)	(9,294)	(39,429)	-	(39,429)	5,105	27,842	5,726	6,795	17,388	57,751	73,800	4,915	26,236	32,231	137,182	(46,454)	(39,142)	1,931	4,259
K100	SOMERSET BD OF EDUCATION	68,324	409,963	(219,218)	(157,896)	333,145	(239,851)	(15,494)	(255,345)	-	(255,345)	40,635	221,598	45,571	54,085	59,244	380,498	587,385	39,121	208,818	111,581	946,905	(328,069)	(269,134)	11,900	18,897
K101	CITY OF MOUNT OLIVET	687	4,120	(2,203)	(1,587)	3,348	(2,411)	(216)	(2,627)	-	(2,627)	408	2,227	458	544	378	3,607	5,904	393	2,099	410	8,806	(2,761)	(2,473)	10	26
K102	ROCKCASTLE CONSERV DIST	1,913	11,480	(6,138)	(4,421)	9,329	(6,716)	3,191	(3,525)	-	(3,525)	1,138	6,205	1,276	1,514	9,355	18,350	16,448	1,095	5,847	4,977	28,367	(6,682)	(5,664)	2,225	108
K103	CITY OF MOREHEAD	56,487	338,942	(181,241)	(130,542)	275,432	(198,299)	(905)	(199,204)	-	(199,204)	33,595	183,209	37,676	44,715	33,600	299,205	485,627	32,344	172,643	35,849	726,463	(238,439)	(204,697)	6,457	9,415
K104	RUSSELL CO CONS DIST	666	3,994	(2,136)	(1,538)	3,245	(2,337)	(2,492)	(4,829)	-	(4,829)	396	2,159	444	527	3,499	6,629	5,722	381	2,034	4,845	12,982	(4,801)	(2,811)	966	298
K105	CITY OF GEORGETOWN	156,134	936,854	(500,960)	(360,826)	761,309	(548,111)	83,896	(464,215)	-	(464,215)	92,859	506,400	104,139	123,596	160,940	895,075	1,342,301	89,400	477,195	16,226	1,925,122	(594,831)	(533,267)	61,512	36,539
K106	CITY OF SHELBYVILLE	60,039	360,253	(192,636)	(138,750)	292,750	(210,767)	(17,663)	(228,430)	-	(228,430)	35,707	194,728	40,045	47,527	29,647	311,947	516,161	34,377	183,498	40,710	774,746	(263,992)	(220,674)	10,161	11,706
K107	FRANKLIN/SIMPSON PARKS BD	4,089	24,538	(13,121)	(9,451)	19,940	(14,356)	(7,007)	(21,363)	-	(21,363)	2,432	13,264	2,728	3,237	1,382	20,611	35,158	2,342	12,499	21,263	71,262	(23,860)	(22,401)	(2,947)	(1,440)
K108	CITY OF TAYLORSVILLE	32,978	197,879	(105,811)	(76,212)	160,801	(115,770)	15,477	(100,293)	-	(100,293)	19,613	106,960	21,996	26,105	50,236	205,297	283,516	18,883	100,791	20,773	423,963	(120,985)	(103,954)	6,230	49
K109	CAMPBELLSVLE MUN WTR&SEWR	62,522	375,150	(200,602)	(144,488)	304,855	(219,483)	(8,920)	(228,403)	-	(228,403)	37,184	202,781	41,701	49,492	30,195	324,169	537,505	35,799	191,086	80,255	844,645	(279,174)	(241,162)	2,825	(2,068)
K110	TODD COUNTY WATER DIST	13,303	79,821	(42,682)	(30,743)	64,806	(46,700)	1,292	(45,408)	-	(45,408)	7,912	43,146	8,873	10,531	9,256	71,806	114,366	7,617	40,658	6,828	169,469	(54,695)	(45,469)	1,224	1,275
K111	CITY OF CADIZ	28,401	170,413	(91,124)	(65,634)	138,482	(99,701)	(51,145)	(150,846)	-	(150,846)	16,891	92,114	18,943	22,482	-	133,539	244,164	16,262	86,801	98,872	446,099	(171,126)	(135,020)	(7,185)	775
K112	TRIMBLE CO LIBRARY	8,395	50,373	(26,936)	(19,401)	40,934	(29,471)	100	(29,371)	-	(29,371)	4,993	27,228	5,599	6,646	2,636	42,109	72,173	4,807	25,658	7,311	109,949	(35,587)	(33,412)	258	900
K113	UNION CO BD OF EDUCATION	123,615	741,730	(396,622)	(285,675)	602,747	(433,952)	(36,305)	(470,257)	-	(470,257)	73,518	400,929	82,449	97,854	37,733	618,965	1,062,732	70,780	377,807	163,577	1,676,896	(566,514)	(515,260)	7,147	16,609
K114	CITY OF BOWLING GREEN	500,002	3,000,167	(1,604,266)	(1,155,504)	2,438,004	(1,755,260)	212,392	(1,542,868)	-	(1,542,868)	297,369	1,621,687	333,492	395,800	695,101	3,046,080	4,298,563	286,292	1,528,162	69,486	6,182,503	(1,917,085)	(1,649,137)	264,791	165,007
K115	CITY OF SPRINGFIELD	21,672	130,039	(69,535)	(50,084)	105,672	(76,080)	(16,713)	(92,793)	-	(92,793)	12,889	70,290	14,455	17,155	11,282	113,182	186,316	12,409	66,236	77,624	342,585	(115,266)	(102,833)	(13,850)	2,546
K116	WAYNE CO BD OF ED	178,351	1,070,161	(572,242)	(412,169)	869,637	(626,102)	36,917	(589,185)	-	(589,185)	106,072	578,456	118,957	141,182	98,426	937,021	1,533,299	102,120	545,096	86,467	2,266,982	(706,018)	(669,764)	19,145	26,677
K117	WEBSTER CO PUBLIC LIBRARY	6,539	39,233	(20,979)	(15,111)	31,882	(22,954)	1,046	(21,908)	-	(21,908)	3,888	21,207	4,361	5,176	10,052	40,796	56,213	3,744	19,984	1,439	81,380	(25,179)	(20,376)	3,014	1,957
K118	WHITLEY CO BD OF ED	229,904	1,379,499	(737,653)	(531,309)	1,121,012	(807,081)	(22,748)	(829,829)	-	(829,829)	136,733	745,664	153,342	181,992	73,621	1,154,619	1,976,511	131,639	702,660	127,219	2,938,029	(961,151)	(847,648)	7,518	17,875
K119	WOLFE COUNTY LIBRARY	1,981	11,889	(6,357)	(4,579)	9,661	(6,956)	(2,457)	(9,413)	-	(9,413)	1,178	6,426	1,322	1,568	2,758	12,074	17,034	1,134	6,056	10,346	34,570	(12,581)	(8,599)	(517)	(798)
K120	CITY OF VERSAILLES	86,437	518,650	(277,336)	(199,756)	421,467	(303,439)	14,219	(289,220)	-	(289,220)	51,407	280,347	57,652	68,424	17,594	424,022	743,109	49,492	264,179	44,398	1,101,178	(369,948)	(315,904)	4,827	3,852
K137	KY MAGISTRATES/COMM ASSOC	8,091	48,546	(25,959)	(18,697)	39,450	(28,402)	3,046	(25,356)	-	(25,356)	4,812	26,241	5,396	6,405	7,414	45,456	69,556	4,633	24,727	3,756	102,672	(32,019)	(27,045)	1,474	378
K141	GRANT CO PLANNING COMM	1,560	9,359	(5,004)	(3,605)	7,605	(5,475)	(2,039)	(7,514)	-	(7,514)	928	5,059	1,040	1,235	-	7,334	13,409	893	4,767	3,892	22,961	(8,361)	(6,869)	(366)	(35)
K181	WESTERN LEWIS-RECTORVILLE	7,987	47,924	(25,626)	(18,458)	38,944	(28,038)	5,900	(22,138)	-	(22,138)	4,750	25,904	5,327	6,322	11,031	48,584	68,664	4,573	24,410	4,149	101,796	(28,061)	(26,128)	328	646
K200	CITY OF FERGUSON	-	-	-	-	-	-	(1,821)	(1,821)	-	(1,821)	-	-	-	-	-	-	-	-	-	1,927	1,927	(1,864)	(62)	-	-
K214	GREEN RIVER EDUC COOP	10,593	63,564	(33,989)	(24,482)	51,654	(37,188)	25,360	(11,828)	-	(11,828)	6,300	34,358	7,066	8,386	57,813	107,623	91,073	6,066	32,377	-	129,514	(17,437)	(18,403)	10,333	3,614
K219	NORTHERN KY WATER SER DIS	343,712	2,062,379	(1,102,807)	(794,318)	1,675,936	(1,206,603)	50,065	(1,156,538)	-	(1,156,538)	204,418	1,114,782	229,249	272,082	135,188	1,751,301	2,954,924	196,803	1,050,491	100,962	4,303,180	(1,427,780)	(1,205,600)	53,630	27,875
K237	KY CO JUDGE/EX ASSOC	7,772	46,633	(24,936)	(17,961)	37,895	(27,283)	731	(26,552)	-	(26,552)	4,622	25,207	5,184	6,152	2,044	38,587	66,815	4,450	23,753	2,590	97,608	(32,786)	(28,406)	1,484	688
K256	JEFFERSONTOWN FIRE DIST	7,607	45,642	(24,406)	(17,579)	37,090	(26,703)	13,237	(13,466)	-	(13,466)	4,524	24,671	5,073	6,021	38,252	74,011	65,394	4,355	23,248	662	93,659	(19,801)	(15,593)	9,455	6,298
K314	KY LEGAL AID	76,935	461,633	(246,847)	(177,796)	375,133	(270,080)	11,358	(258,722)	-	(258,722)	45,756	249,527	51,314	60,901	66,687	428,429	661,416	44,051	235,137	160,857	1,101,461	(336,492)	(319,412)	(24,485)	7,356
K315	MT WASHINGTON FIRE P DIST	2,280	13,681	(7,316)	(5,269)	11,117	(8,004)	(50)	(8,054)	-	(8,054)	1,356	7,395	1,521	1,805	538	11,259	19,602	1,306	6,969	1,101	28,978	(9,691)	(8,671)	404	218
K319	CITY OF SILVER GROVE	5,077	30,462	(16,289)	(11,732)	24,754	(17,822)	6,982	(10,840)	-	(10,840)	3,019	16,466	3,386	4,019	18,067	41,938	43,646	2,907	15,516	8,786	70,855	(14,092)	(13,180)	(583)	(1,062)
K337	KY COUNCIL OF ADD'S	4,000	24,002	(12,835)	(9,244)	19,505	(14,043)	13,468	(575)	-	(575)	2,379	12,974	2,668	3,167	37,593	56,402	34,390	2,290	12,226	-	48,906	(1,563)	109	7,957	990
K356	ST MATTHEWS FIRE DIST.	2,597	15,583	(8,332)	(6,002)	12,665	(9,117)	(1,378)	(10,495)	-	(10,495)	1,545	8,423	1,732	2,056	4,058	16,269	22,327	1,487	7,937	3,736	35,487	(11,970)	(7,916)	540	129
K414	CITY OF SMITHS GROVE	608	3,648	(1,951)	(1,405)	2,964	(2,134)	760	(1,374)	-	(1,374)	362	1,972	405	481	5,988	8,846	5,227	348	1,858	-	7,433	(917)	(583)	1,725	1,149
K419	ALEXANDRIA FIRE DISTRICT	-	-	-	-	-	-	(1,738)	(1,738)	-	(1,738)	-	-	-	-	10,780	10,780	-	-	-	22,323	22,323	485	(5,641)	(5,370)	(1,057)
K459	CITY OF LAKESIDE PARK	2,780	16,683	(8,921)	(6,426)	13,557	(9,761)	4,085	(5,676)	-	(5,676)	1,654	9,018	1,854	2,201	3,147	16,220	23,904	1,592	8,498	3,857	37,851	(11,432)	(11,055)	170	686
K519	CITY OF MELBOURNE	1,218	7,307	(3,907)	(2,814)	5,938	(4,275)	(413)	(4,688)	-	(4,688)	724	3,950	812	964	-	5,726	10,470	697	3,722	974	15,863	(5,592)	(4,669)	55	69
K559	CITY OF TAYLOR MILL	15,828	94,972	(50,784)	(36,578)	77,176	(55,564)	(15,085)	(70,649)	-	(70,649)	9,413	51,335	10,557	12,529	-	74,421	136,073	9,063	48,375	28,830	222,341	(81,392)	(66,101)	(2,210)	1,780
K614	WARREN CO PUBLIC LIBRARY	45,152	270,929	(144,873)	(104,347)	220,163	(158,508)	4,914	(153,594)	-	(153,594)	26,854	146,446	30,116	35,743	293,121	505,426	388,180	25,853	138,000	273,137	825,170	(178,690)	(105,357)	(39,131)	3,416
K619	CAMPBELL CO COMB DISPATCH	57,465	344,808	(184,378)	(132,802)	280,199	(201,732)	18,762	(182,970)	-	(182,970)	34,177	186,380	38,328	45,489	110,785	380,982	494,033	32,903	175,631	83,060	785,627	(223,572)	(191,306)	(996)	11,219
K659	CITY OF EDGEWOOD	32,711	196,277	(104,954)	(75,595)	159,499	(114,833)	2,814	(112,019)	-	(112,019)	19,454	106,094	21,818	25,894	7,154	160,960	281,220	18,730	99,975	23,672	423,597	(138,870)	(123,148)	62	(680)

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
K719	CENTRAL CAMPBELL CO FIRE	1,362	8,172	(4,370)	(3,147)	6,641	(4,781)	813	(3,968)	-	(3,968)	810	4,417	908	1,078	2,677	9,080	11,708	780	4,162	257	16,907	(4,870)	(3,913)	721	235
K759	LAKESIDE/CRESTVIEWHIS POL	3,146	18,879	(10,095)	(7,271)	15,342	(11,045)	2,744	(8,301)	-	(8,301)	1,871	10,205	2,099	2,491	9,452	24,247	27,049	1,802	9,616	350	38,817	(10,609)	(8,611)	2,795	1,855
K856	HIGHVIEW FIRE DISTRICT	-	-	-	-	-	-	(7,723)	(7,723)	-	(7,723)	-	-	-	-	9,227	9,227	-	-	-	40,672	40,672	(8,995)	(13,064)	(9,186)	-
K859	CITY OF FORT MITCHELL	25,848	155,095	(82,934)	(59,734)	126,034	(90,739)	13,411	(77,328)	-	(77,328)	15,378	83,834	17,240	20,461	33,185	154,720	222,217	14,800	78,999	8,417	324,433	(94,978)	(83,404)	4,363	4,305
K959	HOUSING AUTH OF COVINGTON	55,854	335,144	(179,210)	(129,080)	272,346	(196,077)	20,360	(175,717)	-	(175,717)	33,219	181,156	37,254	44,214	19,927	282,551	480,186	31,981	170,709	18,394	701,270	(243,239)	(194,845)	12,099	7,265
L002	ALLEN CO CONSERVATION DIS	1,416	8,494	(4,542)	(3,272)	6,903	(4,970)	1,801	(3,169)	-	(3,169)	842	4,592	944	1,121	8,934	15,591	12,171	811	4,327	10,810	28,119	(4,197)	(4,427)	(2,577)	(1,328)
L003	ANDERSON PUBLIC LIBRARY	15,068	90,413	(48,346)	(34,822)	73,472	(52,897)	17,078	(35,819)	-	(35,819)	8,962	48,871	10,050	11,928	50,341	121,190	129,542	8,628	46,053	19,542	203,765	(41,677)	(40,447)	(2,009)	1,559
L004	CITY OF BARLOW	1,274	7,642	(4,086)	(2,943)	6,210	(4,471)	(11,443)	(15,914)	-	(15,914)	757	4,130	849	1,008	-	5,987	10,949	729	3,892	19,341	34,911	(17,018)	(12,171)	125	140
L005	CITY OF GLASGOW	128,465	770,833	(412,184)	(296,884)	626,396	(450,979)	21,901	(429,078)	-	(429,078)	76,403	416,660	85,684	101,693	104,018	708,055	1,104,429	73,557	392,631	180,495	1,751,112	(547,841)	(533,628)	26,053	12,359
L006	BATH CO WATER DISTRICT	11,354	68,128	(36,430)	(26,239)	55,363	(39,859)	(12,039)	(51,898)	-	(51,898)	6,753	36,826	7,573	8,988	13,492	66,879	97,613	6,501	34,702	33,297	172,113	(61,247)	(49,308)	1,499	3,822
L007	BELL CO COURT CLERK	8,883	53,301	(28,501)	(20,529)	43,313	(31,184)	(1,054)	(32,238)	-	(32,238)	5,282	28,811	5,925	7,032	3,004	44,772	76,368	5,086	27,149	9,362	117,965	(38,652)	(34,156)	(796)	431
L008	BOONE CO BD OF ED	1,033,313	6,200,201	(3,315,407)	(2,387,986)	5,038,425	(3,627,453)	(494,914)	(4,122,367)	-	(4,122,367)	614,549	3,351,408	689,200	817,968	29,254	4,887,830	8,883,491	591,656	3,158,128	955,999	13,589,274	(4,737,717)	(4,018,476)	(20,623)	75,370
L009	CITY OF PARIS	104,451	626,738	(335,133)	(241,386)	509,302	(366,676)	(165,108)	(531,784)	-	(531,784)	62,121	338,772	69,667	82,683	72,204	563,326	897,975	59,807	319,235	781,465	2,058,482	(641,263)	(595,839)	(181,750)	(76,305)
L010	FIVCO AREA DEVELOPMT DIST	32,072	192,445	(102,905)	(74,119)	156,385	(112,590)	(36,112)	(148,702)	-	(148,702)	19,075	104,022	21,392	25,388	39,072	189,874	275,730	18,364	98,023	143,436	535,553	(177,021)	(143,360)	(24,285)	(1,016)
L011	DANVILLE BOYLE CO REC	-	-	-	-	-	-	(36,248)	(36,248)	-	(36,248)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	4,107	24,642	(13,177)	(9,491)	20,025	(14,417)	(3,533)	(17,950)	-	(17,950)	2,442	13,320	2,739	3,251	-	19,310	35,306	2,351	12,552	8,151	58,360	(21,432)	(17,990)	124	246
L013	BREATHITT CO PUBLIC LIB	8,169	49,019	(26,212)	(18,879)	39,834	(28,679)	3,844	(24,835)	-	(24,835)	4,858	26,496	5,449	6,467	15,632	54,044	70,233	4,678	24,968	1,358	101,237	(30,512)	(25,476)	5,144	3,656
L014	BRECKINRIDGE CO CLERK OFF	11,199	67,195	(35,931)	(25,880)	54,604	(39,313)	(4,318)	(43,631)	-	(43,631)	6,660	36,321	7,469	8,865	1,757	54,412	96,275	6,412	34,226	13,963	150,876	(56,040)	(43,623)	1,599	1,611
L015	CITY OF MT WASHINGTON	81,320	487,946	(260,917)	(187,931)	396,516	(285,475)	(37,652)	(323,127)	-	(323,127)	48,364	263,751	54,239	64,373	79,712	462,075	699,117	46,562	248,540	126,989	1,121,208	(358,130)	(296,381)	(10,864)	6,240
L016	BUTLER CO AMBULANCE SVC	21,855	131,139	(70,124)	(50,508)	106,567	(76,724)	(7,041)	(83,765)	-	(83,765)	12,998	70,885	14,577	17,301	28,061	130,824	187,893	12,514	66,797	33,946	301,150	(89,890)	(76,110)	(3,863)	(462)
L018	MURRAY PUBLIC SCHOOLS	162,481	974,935	(521,323)	(375,493)	792,255	(570,390)	24,777	(545,613)	-	(545,613)	96,633	526,984	108,372	128,619	35,174	799,149	1,396,863	93,034	496,592	59,860	2,046,349	(634,352)	(624,750)	26,974	24,928
L021	CITY OF CARROLLTON	53,891	323,365	(172,912)	(124,543)	262,774	(189,186)	249	(188,937)	-	(188,937)	32,051	174,789	35,945	42,660	26,104	279,498	463,309	30,857	164,709	22,897	681,772	(229,916)	(188,565)	12,103	4,104
L022	NORTHEAST KY CAA	109,909	659,489	(352,646)	(254,000)	535,916	(385,837)	39,277	(346,560)	-	(346,560)	65,367	356,475	73,307	87,004	29,612	546,398	944,899	62,932	335,916	61,068	1,404,815	(478,785)	(396,676)	8,980	8,064
L023	CITY OF LIBERTY	31,363	188,186	(100,628)	(72,479)	152,924	(110,099)	(4,315)	(114,414)	-	(114,414)	18,653	101,720	20,918	24,827	34,540	182,005	269,628	17,958	95,854	32,626	416,066	(126,385)	(108,529)	(1,691)	2,544
L024	HOPKINSVLE CHRIST LIBRARY	10,189	61,138	(32,692)	(23,547)	49,682	(35,769)	(9,644)	(45,413)	-	(45,413)	6,060	33,047	6,796	8,066	-	47,909	87,597	5,834	31,141	29,792	154,364	(54,605)	(45,302)	(4,153)	(2,196)
L025	CITY OF WINCHESTER	104,148	624,923	(334,162)	(240,687)	507,827	(365,614)	76,557	(289,057)	-	(289,057)	61,941	337,791	69,465	82,444	153,173	642,873	895,374	59,633	318,310	-	1,273,317	(359,677)	(334,319)	39,974	23,579
L026	DANIEL BOONE COMM AGENCY	135,301	811,847	(434,115)	(312,680)	659,725	(474,974)	36,080	(438,894)	-	(438,894)	80,468	438,829	90,243	107,104	42,339	678,515	1,163,194	77,471	413,521	29,077	1,683,263	(547,446)	(492,340)	18,129	16,909
L027	CITY OF ALBANY	39,948	239,700	(128,174)	(92,320)	194,786	(140,237)	(6,715)	(146,952)	-	(146,952)	23,758	129,565	26,644	31,623	10,021	197,853	343,436	22,873	122,093	46,385	534,787	(180,488)	(154,942)	95	(1,598)
L028	CRITTENDEN/LIV CO WAT DIS	14,881	89,290	(47,745)	(34,390)	72,559	(52,239)	(12,477)	(64,716)	-	(64,716)	8,850	48,264	9,925	11,780	-	69,969	127,932	8,520	45,480	30,212	212,144	(74,633)	(63,271)	(3,411)	(859)
L029	CUMBERLAND CO SOIL & WAT	1,131	6,789	(3,630)	(2,615)	5,517	(3,972)	41	(3,931)	-	(3,931)	673	3,669	755	896	264	5,584	9,727	648	3,458	1,038	14,871	(4,917)	(4,425)	(54)	109
L031	EDMONSON CO AMBULANCE DIS	15,762	94,574	(50,571)	(36,425)	76,853	(55,331)	19,541	(35,790)	-	(35,790)	9,374	51,120	10,513	12,477	37,810	111,920	135,503	9,025	48,172	-	192,700	(52,172)	(45,051)	10,701	5,742
L032	SANDY HOOK WATER DISTRICT	6,689	40,138	(21,463)	(15,459)	32,617	(23,483)	(4,645)	(28,128)	-	(28,128)	3,978	21,696	4,462	5,295	2,488	33,941	57,509	3,830	20,445	15,635	97,419	(32,868)	(26,902)	(1,980)	(1,727)
L033	CITY OF IRVINE	19,252	115,516	(61,770)	(44,491)	93,871	(67,583)	5,734	(61,849)	-	(61,849)	11,450	62,440	12,841	15,240	2,501	93,022	165,509	11,023	58,839	21,587	256,958	(85,088)	(76,857)	(1,852)	(139)
L035	CITY OF FLEMINGSBURG	23,650	141,910	(75,883)	(54,656)	115,319	(83,025)	(10,808)	(93,833)	-	(93,833)	14,066	76,707	15,774	18,722	9,555	120,758	203,325	13,542	72,283	14,064	303,214	(108,142)	(83,696)	6,272	3,110
L036	FLOYD CO LIBRARY	13,994	83,970	(44,901)	(32,341)	68,236	(49,127)	(13,494)	(62,621)	-	(62,621)	8,328	45,389	9,334	11,078	-	65,801	120,311	8,013	42,771	32,294	203,389	(72,891)	(59,705)	(3,675)	(1,317)
L038	FULTON CO LIBRARY	3,721	22,325	(11,938)	(8,598)	18,142	(13,061)	(3,583)	(16,644)	-	(16,644)	2,213	12,068	2,482	2,945	1,614	19,109	31,987	2,130	11,372	10,384	55,873	(18,219)	(16,472)	(1,900)	(179)
L039	CITY OF WARSAW	8,883	53,301	(28,501)	(20,529)	43,313	(31,184)	615	(30,569)	-	(30,569)	5,283	28,811	5,925	7,032	5,825	47,591	76,368	5,086	27,149	24,958	133,561	(43,069)	(37,204)	(4,423)	(1,279)
L041	GRANT CO PUBLIC LIBRARY	12,757	76,548	(40,932)	(29,482)	62,205	(44,785)	(18,528)	(63,313)	-	(63,313)	7,587	41,377	8,509	10,099	15,939	75,924	109,676	7,305	38,990	17,494	173,465	(60,601)	(44,034)	3,496	3,598
L042	MAYFIELD CITY SCHOOLS	117,521	705,165	(377,070)	(271,592)	573,033	(412,560)	(30,678)	(443,238)	-	(443,238)	69,894	381,164	78,385	93,030	35,728	588,307	1,010,343	67,291	359,182	189,091	1,625,907	(529,553)	(482,955)	(26,458)	1,360
L043	LEITCHFIELD UTILITY COMM	51,521	309,142	(165,306)	(119,065)	251,216	(180,865)	(3,803)	(184,668)	-	(184,668)	30,641	167,101	34,364	40,784	17,183	259,432	442,931	29,500	157,464	27,644	657,539	(227,448)	(190,497)	10,727	9,110
L044	GREEN CO AMBULANCE SVC	12,011	72,070	(38,538)	(27,758)	58,566	(42,165)	14,602	(27,563)	-	(27,563)	7,143	38,956	8,011	9,508	27,446	83,921	103,260	6,877	36,710	22,809	169,656	(45,341)	(36,725)	(1,455)	(2,218)
L045	RACELAND BOARD OF EDUC	37,582	225,506	(120,584)	(86,853)	183,251	(131,933)	(21,431)	(153,364)	-	(153,364)	22,352	121,893	25,067	29,750	21,103	197,811	323,099	21,519	114,863	63,200	522,681	(169,891)	(149,001)	(8,252)	2,275
L046	HANCOCK CO PUBLIC LIBRARY	9,250	55,502	(29,678)	(21,376)	45,102	(32,472)	186	(32,286)	-	(32,286)	5,501	30,001	6,169	7,322	-	43,492	79,522	5,296	28,270	8,432	121,520	(42,891)	(36,594)	465	990
L047	WEST POINT INDEPENDENT SC	-	-	-	-	-	-	(25,470)	(25,470)	-	(25,470)	-	-	-	-	-	-	-	-	-	2,202	2,202	(2,202)	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	7,130	42,783	(22,877)	(16,478)	34,767	(25,031)	(4,802)	(29,833)	-	(29,833)	4,241	23,126	4,756	5,644	2,268	35,794	61,299	4,083	21,792	9,262	96,436	(34,339)	(26,629)	414	(88)
L050	CITY OF MUNFORDVILLE	3,705	22,233	(11,889)	(8,563)	18,067	(13,008)	(26,276)	(39,284)	-	(39,284)	2,204	12,018	2,471	2,933	-	17,422	31,855	2,122	11,325	54,898	100,200	(41,045)	(34,866)	(6,205)	(662)
L051	HENDERSON CO WATER DIST	16,324	97,951	(52,377)	(37,726)	79,597	(57,307)	(608)	(57,915)	-	(57,915)	9,709	52,946	10,888	12,922	8,890	85,646	140,342	9,347	49,892	3,065	202,646	(64,642)	(57,034)	3,381	1,295
L052	CITY OF EMINENCE	10,835	65,011	(34,763)	(25,039)	52,829	(38,035)	(9,185)	(47,220)	-	(47,220)	6,448	35,140	7,226	8,577	7,348	58,291	93,146	6,204	33,114	32,468	164,932	(55,171)	(52,748)	(362)	1,645
L054	DAWSON SPRINGS PUBLIC SCH	35,365	212,200	(113,469)	(81,728)	172,438	(124,148)	10,656	(113,492)	-	(113,492)	21,038	114,701	23,588	27,995	79,698	245,982	304,034	20,249	108,086	39,798	453,167	(135,838)	(107,420)	25,708	10,388
L057	CITY OF NICHOLASVILLE	247,021	1,482,204	(792,573)	(570,866)	1,204,473	(867,170)	166,405	(700,765)	-	(700,765)	146,912	801,179	164,758	195,541	263,082	1,424,560	2,123,665	141,440	754,974	36,499	3,056,578	(905,840)	(857,162)	85,230	45,753
L058	PAINTSVILLE BD OF ED	30,330	181,991	(97,315)	(70,093)	147,890	(106,474)	157	(106,317)	-	(106,317)	18,038	98,372	20,230	24,009	25,536	168,147	260,752	17,367	92,699	32,393	403,211	(120,597)	(115,290)	1,785	(960)
L060	KNOTT CO SOIL CONV DIST	1,198	7,186	(3,843)	(2,768)	5,840	(4,204)	36	(4,168)	-	(4,168)	712	3,884	799	948	281	5,911	10,296	686	3,660	380	15,022	(5,096)	(4,282)	172	96
L061	CITY OF BARBOURVILLE	27,310	163,867	(87,624)	(63,113)	133,162	(95,871)	12,007	(83,864)	-	(83,864)	16,242	88,575	18,215	21,618	9,431	137,839	234,784	15,637	83,467	6,417	340,301	(109,404)	(99,762)	4,357	2,344
L062	CITY OF HODGENVILLE	44,612	267,684	(143,138)	(103,098)	217,526	(156,610)	31,957	(124,653)	-	(124,653)	26,532	144,692	29,755	35,315	50,424	260,186	383,531	25,544	136,947	6,099	551,521	(171,900)	(142,767)	15,437	7,896
L063	LAUREL CO PUBLIC LIB DIST	32,331	193,995	(103,734)	(74,716)	157,645	(113,497)	5,927	(107,570)	-	(107,570)	19,228	104,860	21,564	25,593	23,099	175,116	277,951	18,512	98,813	13,864	409,140	(133,987)	(103,392)	6,829	2,527
L064	LOUISA WATER & SEWER COMM	17,847	107,085	(57,261)	(41,243)	87,020	(62,651)	2,137	(60,514)	-	(60,514)	10,614	57,883	11,903	14,127	9,988	93,901	153,429	10,219	54,545	14,153	232,346	(76,581)	(64,988)	764	2,360
L065	LEE CO PUBLIC LIBRARY	3,862	23,172	(12,391)	(8,925)	18,830	(13,557)	3,835	(9,722)	-	(9,722)	2,297	12,525	2,576	3,057	6,862	25,020	33,201	2,211	11,803	4,708	51,923	(12,855)	(13,993)	(447)	398
L066	CITY OF HYDEN	3,151	18,908	(10,111)	(7,282)	15,365	(11,062)	(4,176)	(15,238)	-	(15,238)	1,874	10,220	2,102	2,494	-	14,816	27,091	1,804	9,631	14,816	53,342	(19,177)	(16,883)	(2,367)	(996)
L067	LETCHER COUNTY CONS DIST	1,710	10,258	(5,485)	(3,951)	8,336	(6,001)	2,050	(3,951)	-	(3,951)	1,017	5,545	1,140	1,353	4,264	12,302	14,697	979	5,225	914	21,815	(5,258)	(4,542)	103	182
L068	HOUSING AUTH OF VANCEBURG	2,481	14,885	(7,960)	(5,733)	12,096	(8,709)	(2,566)	(11,275)	-	(11,275)	1,475	8,046	1,655	1,964	-	11,665	21,327	1,420	7,582	6,280	36,609	(13,205)	(10,870)	(729)	(140)
L069	STANFORD WATER COMMISSION	23,135	138,815	(74,228)	(53,464)	112,805	(81,215)	5,245	(75,970)	-	(75,970)	13,759	75,034	15,430	18,313	40,867	149,644	198,891	13,247	70,707	11,655	294,500	(87,771)	(74,191)	9,226	7,880
L071	RUSSELLVILLE CITY SCHOOLS	58,994	353,983	(189,284)	(136,335)	287,655	(207,099)	(18,595)	(225,694)	-	(225,694)	35,086	191,339	39,348	46,700	63,132	340,519	507,178	33,779	180,304	22,700	743,961	(249,132)	(198,860)	25,992	18,517
L072	CITY OF EDDYVILLE	16,590	99,547	(53,231)	(38,340)	80,895	(58,241)	19,207	(39,034)	-	(39,034)	9,867	53,809	11,065	13,133	53,192	131,199	142,629	9,499	50,705	9,737	212,570	(50,461)	(48,126)	9,286	7,933
L073	CITY OF PADUCAH	306,779	1,840,769	(984,306)	(708,966)	1,495,851	(1,076,949)	(21,082)	(1,098,031)	-	(1,098,031)	182,452	994,995	204,616	242,845	24,449	1,466,905	2,637,407	175,656	937,612	90,343	3,841,018	(1,320,431)	(1,117,854)	39,464	24,708
L074	HOUSING AUTH MCREARY CO	5,813	34,883	(18,653)	(13,435)	28,346	(20,408)	(941)	(21,349)	-	(21,349)	3,457	18,855	3,877	4,602	7,363	34,697	49,979	3,329	17,768	8,786	79,862	(28,053)	(21,981)	2,828	2,046
L075	CITY OF LIVERMORE	5,840	35,044	(18,739)	(13,497)	28,477	(20,503)	(3,524)	(24,027)	-	(24,027)	3,478	18,942	3,895	4,623	1,046	28,506	50,210	3,344	17,850	25,657	97,061	(31,078)	(28,694)	(6,737)	(3,047)
L076	BEREA BD OF ED	46,579	279,487	(149,449)	(107,643)	227,117	(163,515)	(13,660)	(177,175)	-	(177,175)	27,702	151,071	31,067	36,872	21,691	240,701	400,441	26,670	142,359	39,199	608,669	(187,524)	(177,616)	(2,438)	(393)
L077	CITY OF SALYERSVILLE	18,521	111,131	(59,424)	(42,802)	90,307	(65,017)	(37,309)	(102,326)	-	(102,326)	11,015	60,070	12,353	14,661	-	87,084	159,225	10,605	56,605	105,896	332,331	(123,518)	(101,962)	(16,106)	(3,660)
L078	MARION FIRE PUBLIC LIBRAR	7,936	47,618	(25,463)	(18,340)	38,696	(27,859)	(9,470)	(37,329)	-	(37,329)	4,720	25,739	5,293	6,282	256	37,570	68,226	4,544	24,255	8,490	105,515	(37,758)	(30,731)	(68)	611
L079	MARSHALL CO SOIL & WATER	1,282	7,693	(4,114)	(2,963)	6,252	(4,501)	347	(4,154)	-	(4,154)	768	4,159	855	1,015	387	6,416	11,023	734	3,919	316	15,992	(5,397)	(4,502)	194	129
L080	MARTIN CO CONSERV DIST	436	2,616	(1,399)	(1,008)	2,126	(1,531)	(1,740)	(3,271)	-	(3,271)	259	1,414	291	345	-	2,050	3,749	250	1,333	3,727	9,059	(3,514)	(2,984)	(360)	(151)
L082	MEADE CO BD OF ED	223,831	1,343,054	(718,166)	(517,273)	1,091,397	(785,760)	(42,855)	(828,615)	-	(828,615)	133,128	725,964	149,291	177,184	141,078	1,193,517	1,924,294	128,161	684,097	174,662	2,911,214	(932,579)	(802,060)	(3,807)	10,746
L083	MENIFEE CO PUBLIC LIBRARY	2,484	14,903	(7,969)	(5,740)	12,110	(8,719)	5,028	(3,691)	-	(3,691)	1,477	8,055	1,657	1,966	11,998	23,676	21,352	1,422	7,591	-	30,365	(3,569)	(5,305)	1,835	359
L084	BURGIN INDEPENDENT SCH	14,484	86,909	(46,473)	(33,473)	70,625	(50,847)	(33,887)	(84,734)	-	(84,734)	8,614	46,977	9,661	11,466	3,040	71,144	124,522	8,293	44,268	44,428	221,511	(76,554)	(65,952)	(7,569)	(296)
L085	METCALFE CO PUBLIC LIB	4,730	28,382	(15,177)	(10,931)	23,064	(16,605)	(3,850)	(20,455)	-	(20,455)	2,813	15,341	3,155	3,744	939	23,179	40,665	2,708	14,457	6,316	64,146	(22,564)	(18,159)	(127)	69
L086	CITY OF TOMPKINSVILLE	32,195	193,182	(103,299)	(74,403)	156,984	(113,022)	7,123	(105,899)	-	(105,899)	19,148	104,421	21,474	25,486	41,626	193,002	276,786	18,434	98,399	2,851	396,470	(117,846)	(99,874)	10,801	3,457
L087	MONTGOMERY CO SAN DIST #2	3,418	20,510	(10,967)	(7,899)	16,667	(11,999)	6,316	(5,683)	-	(5,683)	2,033	11,086	2,280	2,706	5,610	21,682	29,386	1,957	10,447	1,394	43,184	(10,118)	(12,695)	715	598
L088	MORGAN COUNTY LIBRARY	4,708	28,249	(15,106)	(10,880)	22,956	(16,527)	(2,414)	(18,941)	-	(18,941)	2,803	15,270	3,140	3,727	2,671	24,808	40,475	2,696	14,389	6,126	63,686	(21,548)	(17,414)	(258)	340
L090	CITY OF NEW HAVEN	3,236	19,415	(10,382)	(7,478)	15,777	(11,359)	(4,901)	(16,260)	-	(16,260)	1,924	10,494	2,158	2,561	1,269	16,482	27,817	1,853	9,889	6,086	45,645	(17,415)	(12,280)	67	462
L091	NICHOLAS COUNTY LIBRARY	2,676	16,055	(8,585)	(6,184)	13,047	(9,393)	(1,959)	(11,352)	-	(11,352)	1,591	8,678	1,785	2,118	18,652	31,233	23,004	1,532	8,178	3,996	36,710	(9,344)	(4,190)	5,285	2,775

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
L092	OHIO CO WATER DIST	40,474	242,858	(129,862)	(93,536)	197,352	(142,085)	12,798	(129,287)	-	(129,287)	24,071	131,273	26,996	32,039	74,492	264,800	347,961	23,175	123,702	9,392	504,230	(149,329)	(123,003)	19,205	13,697
L093	LAGRANGE UTILITY COMM	24,402	146,417	(78,293)	(56,392)	118,982	(85,662)	12,038	(73,624)	-	(73,624)	14,512	79,143	16,275	19,316	49,126	163,860	209,782	13,972	74,579	32,326	330,659	(95,161)	(73,496)	(603)	2,461
L096	PENDLETON COUNTY WATER	11,194	67,166	(35,915)	(25,869)	54,581	(39,296)	(13,771)	(53,067)	-	(53,067)	6,657	36,305	7,466	8,861	11,019	63,651	96,234	6,409	34,212	18,845	155,700	(58,396)	(40,672)	4,659	2,360
L099	POWELLS VALLEY WATER DIST	8,074	48,448	(25,907)	(18,660)	39,370	(28,345)	(5,326)	(33,671)	-	(33,671)	4,802	26,188	5,386	6,392	5,357	43,322	69,415	4,623	24,678	17,435	116,151	(38,445)	(35,915)	95	1,431
L100	SCIENCE HILL BD OF ED	19,781	118,692	(63,467)	(45,714)	96,451	(69,441)	(1,856)	(71,297)	-	(71,297)	11,764	64,157	13,193	15,659	14,324	107,333	170,058	11,326	60,457	39,736	281,577	(95,582)	(74,970)	(817)	(2,873)
L102	CITY OF MOUNT VERNON	42,111	252,678	(135,113)	(97,318)	205,332	(147,830)	(24,316)	(172,146)	-	(172,146)	25,045	136,580	28,087	33,335	42,898	240,900	362,030	24,112	128,704	61,046	575,892	(189,136)	(142,475)	(1,801)	(1,580)
L103	MOREHEAD UTILITY PLANT BD	89,199	535,224	(286,198)	(206,140)	434,936	(313,135)	54,794	(258,341)	-	(258,341)	53,050	289,306	59,494	70,610	243,956	663,366	766,856	51,074	272,621	182,487	1,273,038	(328,188)	(269,162)	(20,647)	8,325
L104	LAKE CUMBERLAND ADD	78,466	470,813	(251,758)	(181,334)	382,586	(275,454)	(117,423)	(392,877)	-	(392,877)	46,666	254,493	52,335	62,113	-	368,941	674,577	44,928	239,816	119,075	1,138,396	(423,557)	(333,085)	(11,315)	(1,499)
L105	GEORGETOWN/SCOTT CO PARKS	28,582	171,502	(91,707)	(66,054)	139,367	(100,338)	4,612	(95,726)	-	(95,726)	16,999	92,703	19,064	22,626	26,723	161,116	245,724	16,366	87,356	22,425	371,871	(101,190)	(108,976)	(984)	398
L106	TRIPLE S PLANNING & ZONIN	5,855	35,130	(18,785)	(13,530)	28,548	(20,553)	(604)	(21,157)	-	(21,157)	3,482	18,989	3,905	4,635	247	27,776	50,334	3,352	17,894	3,544	75,124	(25,862)	(22,104)	234	384
L107	CITY OF FRANKLIN	70,932	479,740	(256,529)	(184,770)	389,847	(280,674)	(17,260)	(297,934)	-	(297,934)	47,551	259,315	53,327	63,290	60,897	445,829	687,359	45,779	244,360	78,962	1,056,460	(331,136)	(282,964)	(3,058)	6,520
L108	SPENCER CO FIRE DIST	4,465	26,791	(14,326)	(10,319)	21,771	(15,674)	11,059	(4,615)	-	(4,615)	2,656	14,482	2,978	3,534	26,190	47,184	38,386	2,557	13,646	-	54,589	(7,751)	(6,350)	4,853	1,849
L109	CAMPBELLSVILLE CITY SCHOO	59,923	359,556	(192,264)	(138,482)	292,183	(210,359)	11,476	(198,883)	-	(198,883)	35,638	194,351	39,967	47,435	41,347	323,100	515,162	34,311	183,143	46,425	779,041	(252,458)	(227,156)	10,678	12,995
L110	CITY OF ELKTON	24,563	147,385	(78,810)	(56,765)	119,768	(86,228)	12,545	(73,683)	-	(73,683)	14,608	79,666	16,383	19,444	16,100	131,592	211,169	14,064	75,072	9,660	309,965	(96,405)	(84,802)	1,572	1,264
L111	HOUSING AUTH OF CADIZ	4,379	26,273	(14,049)	(10,119)	21,350	(15,371)	(547)	(15,918)	-	(15,918)	2,604	14,201	2,920	3,466	3,134	23,721	37,643	2,507	13,382	3,394	56,926	(19,245)	(16,115)	1,068	1,087
L112	CITY OF BEDFORD	3,847	23,086	(12,345)	(8,891)	18,760	(13,507)	3,234	(10,273)	-	(10,273)	2,288	12,479	2,566	3,046	5,456	23,547	33,077	2,203	11,759	6,610	53,649	(14,483)	(15,526)	140	(238)
L113	UNION CO PLANNING COMM	2,031	12,188	(6,517)	(4,694)	9,905	(7,131)	(12,577)	(19,708)	-	(19,708)	1,208	6,588	1,355	1,608	285	9,836	17,463	1,163	6,208	5,953	30,787	(12,985)	(7,901)	(144)	79
L114	WARREN COUNTY BD OF ED	746,476	4,479,086	(2,395,083)	(1,725,104)	3,639,808	(2,620,508)	44,437	(2,576,071)	-	(2,576,071)	443,956	2,421,099	497,885	590,908	573,400	4,083,292	6,417,521	427,418	2,281,463	264,845	9,391,247	(2,996,239)	(2,714,348)	239,893	162,731
L115	WASHINGTON CO SCHOOLS	86,114	516,708	(276,297)	(199,008)	419,889	(302,302)	16,917	(285,385)	-	(285,385)	51,215	279,298	57,436	68,167	117,036	521,937	740,327	49,307	263,190	128,764	1,181,588	(331,550)	(324,574)	(14,133)	10,607
L118	CORBIN BD OF ED	111,767	670,640	(358,608)	(258,295)	544,977	(392,361)	(24,685)	(417,046)	-	(417,046)	66,472	362,502	74,547	88,475	94,004	619,528	960,876	63,996	341,596	65,401	1,431,869	(452,531)	(377,315)	13,432	4,075
L119	CITY OF CAMPTON	13,930	81,487	(43,573)	(31,384)	66,218	(47,674)	(17,288)	(64,962)	-	(64,962)	8,077	44,046	9,058	10,750	19,559	83,411	116,752	7,776	41,506	24,954	190,988	(68,469)	(44,123)	2,324	2,694
L120	FALLING SPRINGS ARTS	17,657	105,950	(56,654)	(40,806)	86,097	(61,986)	(4,377)	(66,363)	-	(66,363)	10,501	57,269	11,777	13,978	3,397	86,421	151,802	10,110	53,967	14,726	230,605	(78,059)	(69,549)	2,169	1,254
L141	CORINTH WATER DISTRICT	3,362	20,176	(10,788)	(7,771)	16,395	(11,804)	1,049	(10,755)	-	(10,755)	2,000	10,906	2,243	2,662	1,759	17,570	28,907	1,925	10,277	1,525	42,634	(14,731)	(11,960)	912	713
L156	CITY OF LYNDON	6,322	37,937	(20,286)	(14,611)	30,826	(22,195)	(2,539)	(24,734)	-	(24,734)	3,760	20,506	4,217	5,005	8,144	37,872	54,355	3,620	19,323	21,732	99,030	(28,216)	(25,599)	(4,680)	(2,666)
L159	ELSMERE FIRE PROTECTION	1,985	11,912	(6,370)	(4,588)	9,680	(6,969)	97	(6,872)	-	(6,872)	1,181	6,439	1,324	1,571	3,289	12,623	17,067	1,137	6,067	3,710	27,981	(8,638)	(7,864)	931	213
L256	CITY OF HURSTBOURNE	4,858	29,148	(15,586)	(11,226)	23,687	(17,053)	(1,949)	(19,002)	-	(19,002)	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)	423
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	(66)	(66)	-	(66)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	194	194	-	194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	15,986	95,923	(51,292)	(36,944)	77,949	(56,120)	51,712	(4,408)	-	(4,408)	9,508	51,849	10,663	12,655	106,392	181,559	137,435	9,153	48,859	-	195,447	(20,130)	(15,810)	19,169	2,884
L756	PLEASURE RIDGE PARK FIRE	14,633	87,803	(46,950)	(33,817)	71,351	(51,369)	16,322	(35,047)	-	(35,047)	8,703	47,460	9,760	11,583	51,513	120,316	125,802	8,379	44,723	886	179,790	(42,793)	(35,368)	11,280	7,407
L959	NORTHERN KY CONV CTR CORP	48,453	290,736	(155,464)	(111,976)	236,258	(170,096)	19,705	(150,391)	-	(150,391)	28,817	157,152	32,318	38,356	85,205	313,031	416,559	27,744	148,089	-	592,392	(194,163)	(162,377)	11,125	6,054
M001	COLUMBIA/ADAIR UTILITIES	13,841	203,054	(108,578)	(78,206)	165,006	(118,798)	(6,254)	(125,052)	-	(125,052)	20,126	109,757	22,571	26,788	32,181	191,297	290,930	19,376	103,427	34,167	447,900	(144,355)	(121,660)	2,905	6,507
M003	LAWBG-ANDERSON PLAN COMM	614	3,682	(1,969)	(1,418)	2,992	(2,154)	(24)	(2,178)	-	(2,178)	365	1,990	409	486	259	3,144	5,276	351	1,876	623	8,126	(2,640)	(2,281)	(48)	(12)
M005	GLASGOW WATER COMPANY	84,094	504,580	(269,817)	(194,341)	410,041	(295,212)	(29,910)	(325,122)	-	(325,122)	50,014	272,747	56,089	66,568	-	395,404	722,962	48,151	257,017	76,252	1,104,382	(384,367)	(330,168)	429	5,126
M006	GATEWAY AREA DEV DISTRICT	52,214	313,303	(167,531)	(120,668)	254,597	(183,299)	92,543	(90,756)	-	(90,756)	31,054	169,350	34,826	41,333	203,162	448,671	448,893	29,897	159,584	986	639,360	(140,493)	(114,745)	46,891	17,659
M007	MIDDLESBORO CITY SCHOOL	56,679	340,094	(181,857)	(130,986)	276,368	(198,974)	(5,813)	(204,787)	-	(204,787)	33,709	183,832	37,804	44,867	50,256	316,759	487,279	32,454	173,230	62,728	755,691	(258,500)	(194,551)	13,146	973
M008	WALTON/VERONA BD OF ED	86,558	519,377	(277,724)	(200,036)	422,057	(303,863)	2,855	(301,008)	-	(301,008)	51,479	280,740	57,733	68,519	39,232	446,224	744,150	49,562	264,549	43,190	1,101,451	(367,398)	(313,734)	12,053	13,850
M009	PARIS BOURBON CO LIBRARY	13,626	81,758	(43,718)	(31,489)	66,438	(47,833)	526	(47,307)	-	(47,307)	8,104	44,193	9,088	10,786	5,390	69,451	117,140	7,802	41,644	1,408	167,994	(56,793)	(47,953)	3,734	2,475
M010	BOYD CO BD OF ED	184,156	1,104,991	(590,867)	(425,584)	897,941	(646,480)	(87,290)	(733,770)	-	(733,770)	109,524	597,283	122,828	145,777	72,023	937,911	1,583,204	105,444	562,837	590,744	2,842,229	(883,585)	(812,634)	(127,261)	(80,839)
M011	BOYLE COUNTY BD OF EDUC	111,615	669,723	(358,118)	(257,942)	544,233	(391,824)	(12,609)	(404,433)	-	(404,433)	66,381	362,007	74,445	88,354	73,130	597,938	959,563	63,909	341,130	20,515	1,385,117	(461,778)	(388,397)	38,239	24,755
M012	EAST PENDLETON WATER DIST	10,349	62,095	(33,204)	(23,916)	50,460	(36,329)	(6,037)	(42,366)	-	(42,366)	6,155	33,564	6,902	8,192	3,813	52,471	88,968	5,925	31,628	20,266	146,787	(51,043)	(40,203)	(2,133)	(938)
M013	BREATHITT CO SOIL CONSERV	960	5,763	(3,082)	(2,220)	4,683	(3,372)	693	(2,679)	-	(2,679)	571	3,115	641	760	2,083	6,599	8,257	550	2,935	486	12,228	(2,893)	(3,380)	336	307
M014	CITY OF HARDINSBURG	9,598	57,594	(30,797)	(22,182)	46,802	(33,696)	6,884	(26,812)	-	(26,812)	5,709	31,131	6,402	7,598	27,992	73,121	82,519	5,496	29,336	8,325	125,676	(30,450)	(24,874)	2,961	(193)
M015	BULLITT CO FISCAL COURT	252,012	1,512,148	(808,584)	(582,399)	1,228,806	(884,688)	151,552	(733,136)	-	(733,136)	149,880	817,365	168,087	199,492	212,457	1,397,401	2,166,567	144,297	770,226	50,517	3,131,607	(962,733)	(880,519)	77,952	31,099
M017	CITY OF FREDONIA	1,270	7,618	(4,074)	(2,934)	6,191	(4,457)	(2,002)	(6,459)	-	(6,459)	755	4,118	847	1,005	2,842	8,812	10,916	727	3,881	178	15,702	(4,417)	(3,613)	724	415
M018	CALLOWAY CO PUBLIC LIBRAR	11,956	71,742	(38,362)	(27,631)	58,299	(41,973)	(4,124)	(46,097)	-	(46,097)	7,111	38,779	7,975	9,465	3,869	60,088	102,790	6,846	36,542	6,056	152,234	(53,386)	(42,349)	2,499	1,060
M019	CAMPBELL CO COURTHOUSE	2,973	17,836	(9,537)	(6,869)	14,494	(10,435)	1,257	(9,178)	-	(9,178)	1,768	9,641	1,983	2,353	1,981	15,958	25,555	1,702	9,085	-	36,342	(11,359)	(10,133)	701	408
M020	CITY OF BARDWELL	16,095	96,574	(51,640)	(37,195)	78,478	(56,501)	8,506	(47,995)	-	(47,995)	9,572	52,201	10,735	12,741	13,834	89,511	138,368	9,216	49,191	11,002	207,777	(63,868)	(61,689)	4,268	3,020
M021	CARROLL CO WATER DISTRICT	10,274	115,649	(61,840)	(44,542)	93,979	(67,661)	5,421	(62,240)	-	(62,240)	11,468	62,512	12,855	15,257	17,787	108,411	165,699	11,036	58,907	13,732	249,374	(78,024)	(66,495)	1,041	2,515
M022	CITY OF OLIVE HILL	25,899	155,401	(83,097)	(59,852)	126,282	(90,918)	(60,934)	(151,852)	-	(151,852)	15,405	83,999	17,274	20,501	18,846	140,620	222,655	14,829	79,155	90,511	407,150	(158,015)	(117,323)	2,322	6,486
M023	E CASEY CO WATER DISTRICT	9,797	58,787	(31,435)	(22,642)	47,771	(34,393)	209	(34,184)	-	(34,184)	5,827	31,776	6,535	7,756	11,102	57,169	84,228	5,610	29,944	6,172	125,954	(40,481)	(33,064)	3,872	887
M024	CHRISTIAN CO BD OF ED	476,451	2,858,856	(1,528,704)	(1,101,078)	2,323,172	(1,672,586)	85,339	(1,587,247)	-	(1,587,247)	283,365	1,545,304	317,784	377,158	250,095	2,490,341	4,096,097	272,807	1,456,184	89,037	5,914,125	(1,883,655)	(1,660,030)	82,028	37,875
M025	WINCHESTER MUNICIPAL UTIL	117,955	707,764	(378,460)	(272,593)	575,145	(414,080)	(40,057)	(454,137)	-	(454,137)	70,152	382,569	78,673	93,373	109,885	664,609	1,014,066	67,539	360,506	115,918	1,558,029	(526,247)	(431,302)	34,057	34,063
M026	CLAY COUNTY 911 BOARD	7,725	46,351	(24,785)	(17,852)	37,666	(27,118)	(3,012)	(30,130)	-	(30,130)	4,594	25,054	5,152	6,115	260	36,581	66,410	4,423	23,609	22,632	117,074	(40,341)	(36,338)	(4,030)	217
M027	HOUSING AUTH OF ALBANY	3,774	22,642	(12,107)	(8,721)	18,400	(13,247)	(8,048)	(21,295)	-	(21,295)	2,244	12,239	2,517	2,987	-	17,741	32,441	2,161	11,533	20,788	66,923	(24,105)	(20,409)	(3,724)	(940)
M029	CUMBERLAND CO FISCAL CT	35,368	212,217	(113,478)	(81,735)	172,452	(124,158)	(13,735)	(137,893)	-	(137,893)	21,034	114,710	23,590	27,997	3,176	169,473	304,059	20,251	108,095	41,147	473,552	(161,561)	(144,049)	(2,708)	4,240
M030	DAVIESS CO BD OF EDUC	602,102	3,612,798	(1,931,856)	(1,391,457)	2,935,842	(2,113,682)	(98,532)	(2,212,214)	-	(2,212,214)	358,092	1,952,834	401,590	476,622	426,115	3,257,161	5,176,325	344,752	1,840,211	591,296	7,952,584	(2,516,641)	(2,293,856)	12,980	102,098
M031	EDMONSON CO CONSERV DIST	953	5,717	(3,057)	(2,202)	4,646	(3,345)	450	(2,895)	-	(2,895)	567	3,090	635	754	522	5,001	8,191	546	2,912	274	11,923	(3,634)	(3,503)	103	113
M033	IRVINE MUNICIPAL UTILITIES	23,954	143,731	(76,857)	(55,358)	116,799	(84,091)	(8,186)	(92,277)	-	(92,277)	14,246	77,691	15,977	18,962	8,520	121,150	205,934	13,716	73,211	27,119	319,980	(107,902)	(96,638)	1,904	3,806
M034	FAYETTE CO BD EDUCATION	2,603,220	15,620,133	(8,352,487)	(6,016,040)	12,693,277	(9,138,623)	1,116,927	(8,021,696)	-	(8,021,696)	1,548,229	8,443,185	1,736,299	2,060,704	1,698,474	13,938,662	22,380,131	1,490,556	7,956,255	138,286	31,965,228	(9,920,042)	(8,819,040)	440,476	272,040
M035	FLEMING COUNTY LIBRARY	6,588	39,527	(21,136)	(15,224)	32,121	(23,126)	(2,273)	(25,399)	-	(25,399)	3,918	21,366	4,394	5,215	21,214	52,188	56,634	3,772	20,134	13,105	93,645	(29,017)	(21,612)	6,432	2,740
M037	FRANKLIN CO BD OF ED	377,284	2,263,819	(1,210,522)	(871,902)	1,839,631	(1,324,457)	27,476	(1,296,981)	-	(1,296,981)	224,384	1,223,667	251,641	298,657	130,131	1,904,096	3,243,543	216,026	1,153,097	116,638	4,729,304	(1,493,300)	(1,406,825)	35,721	39,197
M038	HICKMAN/FULTON RIV PRT AU	13,809	82,858	(44,306)	(31,913)	67,332	(48,477)	9,047	(39,430)	-	(39,430)	8,213	44,788	9,210	10,931	33,533	98,462	118,717	7,907	42,205	5,921	174,750	(42,746)	(39,644)	3,067	3,035
M039	GALLATIN CO WATER DIS	8,336	50,022	(26,748)	(19,266)	40,649	(29,265)	(4,755)	(34,020)	-	(34,020)	4,958	27,038	5,560	6,599	3,677	42,874	71,670	4,773	25,479	15,381	117,303	(37,961)	(36,537)	(720)	789
M040	GARRARD CO PUBLIC LIBRARY	8,019	48,114	(25,728)	(18,531)	39,099	(28,149)	1,559	(26,590)	-	(26,590)	4,769	26,007	5,348	6,347	15,631	53,333	68,937	4,591	24,507	5,970	104,005	(33,174)	(22,962)	4,486	975
M041	GRANT CO BD OF ED	193,564	1,197,445	(640,304)	(461,192)	973,071	(700,570)	(10,920)	(711,490)	-	(711,490)	118,688	647,257	133,105	157,974	303,229	1,241,565	1,715,668	114,267	609,929	154,504	2,594,368	(768,812)	(634,883)	51,198	(908)
M042	CITY OF MAYFIELD	34,594	207,572	(110,994)	(79,946)	168,678	(121,441)	(6,941)	(128,382)	-	(128,382)	20,574	112,199	23,073	27,384	29,742	192,398	297,404	19,808	105,729	55,824	478,765	(158,101)	(128,023)	(3,999)	3,755
M043	CITY OF CANEYVILLE	2,955	17,732	(9,482)	(6,830)	14,410	(10,374)	(10,571)	(20,945)	-	(20,945)	1,758	9,585	1,971	2,339	9,061	22,956	25,406	1,692	9,032	9,941	46,071	(16,667)	(8,741)	2,214	80
M044	GREEN/TAYLOR WATER DIST	15,856	95,139	(50,873)	(36,642)	77,312	(55,661)	(23,945)	(79,606)	-	(79,606)	9,430	51,426	10,575	12,551	21,850	96,401	136,313	9,079	48,460	39,317	233,169	(86,877)	(61,410)	8,064	3,456
M045	CITY OF FLATWOODS	44,314	265,898	(142,182)	(102,410)	216,075	(155,565)	(4,814)	(160,379)	-	(160,379)	26,356	143,726	29,557	35,079	31,015	239,377	380,972	25,373	135,437	31,357	573,139	(189,294)	(162,527)	13,652	4,407
M046	CITY OF LEWISPORT	22,946	137,686	(73,624)	(53,029)	111,887	(80,554)	(4,835)	(85,389)	-	(85,389)	13,647	74,424	15,305	18,164	4,359	112,252	197,273	13,139	70,132	18,777	299,321	(100,470)	(91,098)	2,531	1,968
M047	HARDIN CO PUBLIC LIBRARY	8,413	50,483	(26,994)	(19,443)	41,023	(29,535)	(25,335)	(54,870)	-	(54,870)	5,004	27,287	5,612	6,660	3,941	43,500	72,330	4,817	25,714	36,259	139,120	(45,540)	(38,732)	(7,426)	(3,920)
M048	CITY OF BENHAM	7,635	45,815	(24,498)	(17,645)	37,230	(26,804)	(4,814)	(31,618)	-	(31,618)	4,546	24,764	5,093	6,044	27,271	63,172	65,642	4,372	23,196	7,503	100,853	(29,103)	(17,417)	7,606	1,271
M049	HARRISON CO CONSERVA DIST	2,180	13,082	(6,995)	(5,038)	10,630	(7,653)	(366)	(8,019)	-	(8,019)	1,297	7,071	1,454	1,726	743	10,994	18,743	1,248	6,663	2,925	29,579	(9,539)	(9,044)	(208)	207
M050	HART CO CONSERVATION DIST	1,517	9,100	(4,866)	(3,505)	7,394	(5,324)	(723)	(6,047)	-	(6,047)	902	4,919	1,011	1,200	214	7,344	13,038	868	4,635	1,548	20,089	(7,024)	(5,810)	(24)	113
M051	HENDERSON CO BD OF ED	353,188	2,119,241	(1,133,213)	(816,218)	1,722,143	(1,239,871)	(167,555)	(1,407,426)	-	(1,407,426)	210,054	1,145,514	235,570	279,583	33,799	1,694,470	3,036,395	202,229	1,079,454	361,090	4,679,168	(1,685,073)	(1,382,739)	36,377	46,737
M052	HENRY CO LIBRARY	7,384	44,305	(23,691)	(17,064)	36,003	(25,921)	(1,407)	(27,328)	-	(27,328)	4,391	23,948	4,925	5,845	15,511	50,229	63,479	4,228	22,567	3,088	93,362	(26,601)	(20,176)	2,765	879
M054	CITY OF DAWSON SPRINGS	20,610	123,665	(66,127)	(47,629)	100,493	(72,351)	(917)	(73,268)	-	(73,268)	12,257	66,845	13,746	16,315	26,919	123,825	177,184	11,801	62,990	24,171	276,146	(89,696)	(72,985)	4,439	5,921
M056	JEFF CO MED CTR STM & CHL	44,158	264,964	(141,683)	(102,050)	215,316	(155,018)	(14,742)	(169,760)	-	(169,760)	26,263	143,222	29,453	34,956	38,736	246,367	379,634	25,284	134,962	35,195	575,075	(196,000)	(153,898)	11,030	10,160
M057	NICH-VLE/JESS CO PK & REC	13,991	83,953	(44,892)	(32,334)	68,222	(49,117)	10,927	(38,190)	-	(38,190)	8,321	45,379	9,332	11,076	30,800	96,582	120,286	8,011	42,762	22,210	193,269	(51,933)	(43,188)	566	(2,127)
M058	CITY OF PAINTSVILLE	103,179	619,108	(331,053)	(238,447)	503,102	(362,212)	4,037	(358,175)	-	(358,175)	61,365	334,648	68,819	81,677	50,672	535,816	887,043	59,079	315,348	12,843	1,274,313	(410,001)	(358,183)	20,280	9,405
M059	KENTON COUNTY FISCAL CT	414,499	2,487,124	(1,329,929)	(957,907)	2,021,093	(1,455,102)	189,084	(1,266,018)	-	(1,266,018)	246,518	1,344,370	276,463	328,117	521,225	2,470,175	3,563,488	237,335	1,266,839	95,843	5,163,505	(1,599,620)	(1,292,121)	144,683	53,726
M060	CITY OF HNDMAN	1,621	9,728	(5,202)	(3,747)	7,905	(5,691)	(8,788)	(14,479)	-	(14,479)	964	5,258	1,081	1,283	2,892	10,514	13,938	928	4,955	10,196	30,017	(10,537)	(7,891)	(1,413)	338
M061	KNOX CO E M S	44,347	266,094	(142,287)	(102,485)	216,234	(155,679)	3,498	(152,181)	-	(152,181)	26,375	143,832	29,578	35,105	31,365	239,880	381,252	25,392	135,537	65,868	608,049	(179,571)	(184,781)	(3,830)	14
M062	LARUE CO WATER DIST #1	5,863	35,182	(18,813)	(13,550)	28,590	(20,583)	(14,630)	(35,213)	-	(35,213)	3,487	19,017	3,911	4,641	-	27,569	50,408	3,357	17,920	24,709	96,394	(37,140)	(30,095)	(2,240)	650
M064	HOUSING AUTH/ LAWRENCE CO	5,054	30,324	(16,215)	(11,679)	24,642	(17,741)	(4,102)	(21,843)	-	(21,843)	3,006	16,391	3,371	4,001	102	23,865	43,448	2,894	15,446	9,115	70,903	(23,980)	(21,269)	(1,376)	(410)
M065	LEE CO SOIL CONSERV DIST	-	-	-	-	-	-	(5,150)	(5,150)	-	(5,150)	-	-	-	-	-	-	-	-	-	13,476	13,476	(6,409)	(4,999)	(2,068)	-
M067	JENKINS BD OF ED	24,969	149,822	(80,114)	(57,704)	121,749	(87,654)	19,466	(68,188)	-	(68,188)	14,850	80,984	16,654	19,765	63,956	181,359	214,662	14,297	76,313	-	305,272	(74,884)	(68,674)	13,521	6,126
M068	CITY OF VANCEBURG	11,709	70,255	(37,567)	(27,058)	57,091	(41,103)	(8,123)	(49,226)	-	(49,226)	6,963	37,975	7,809	9,268	8,419	63,471	100,659	6,704	35,785	29,737	172,885	(56,410)	(54,306)	(568)	1,879
M069	CITY OF STANFORD	6,073	36,438	(19,485)	(14,034)	29,611	(21,318)	(161)	(21,479)	-	(21,479)	3,612	19,696	4,050	4,807	1,630	30,183	52,208	3,477	18,560	4,871	79,116	(27,015)	(23,891)	1,260	711

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
M070	LEDBETTER WATER DISTRICT	7,663	45,982	(24,588)	(17,710)	37,365	(26,902)	(4,890)	(31,792)	-	(31,792)	4,558	24,855	5,111	6,066	5,575	41,607	65,881	4,388	23,421	21,446	115,136	(37,052)	(32,141)	(3,716)	(638)
M073	W MCCRACKEN CO WATER DIST	-	-	-	-	-		(15,972)	(15,972)	-	(15,972)		-	-	-	-	-	-	-	-	23,808	23,808	(15,432)	(8,376)		-
M075	CITY OF SACRAMENTO	5,364	32,185	(17,210)	(12,396)	26,155	(18,830)	(5,805)	(24,635)	-	(24,635)	3,190	17,397	3,578	4,246	916	26,137	46,115	3,071	16,394	14,573	80,153	(27,354)	(24,993)	(1,664)	(9)
M076	CITY OF RICHMOND	223,584	1,341,573	(717,374)	(516,702)	1,090,193	(784,893)	164,765	(620,128)	-	(620,128)	132,979	725,164	149,126	176,989	336,394	1,387,673	1,922,172	128,020	683,342	56,433	2,789,967	(786,829)	(704,891)	47,821	41,605
M077	MAGOFFIN CO COURT CLERK	4,920	29,523	(15,787)	(11,371)	23,991	(17,273)	(15,590)	(32,863)	-	(32,863)	2,926	15,958	3,282	3,895	1,946	25,081	42,300	2,817	15,038	31,683	91,838	(30,536)	(29,715)	(6,447)	(58)
M078	LEBANON WATER WORKS	37,643	225,869	(120,778)	(86,993)	183,546	(132,146)	40,607	(91,539)	-	(91,539)	22,388	122,089	25,107	29,798	99,674	276,668	323,619	21,554	115,048	371	460,592	(116,492)	(98,902)	20,773	10,696
M079	MARSHALL CO REF DISP DIST	18,013	108,082	(57,794)	(41,627)	87,830	(63,234)	(33,401)	(96,635)	-	(96,635)	10,715	58,422	12,014	14,259	-	84,695	154,857	10,314	55,053	62,398	282,622	(105,747)	(84,942)	(6,082)	(1,150)
M081	CITY OF MAYSVILLE	115,007	690,078	(369,002)	(265,781)	560,773	(403,733)	(26,530)	(430,263)	-	(430,263)	68,399	373,009	76,707	91,039	86,199	626,954	988,726	65,851	351,497	151,160	1,557,234	(508,745)	(465,092)	19,156	24,401
M082	CITY OF BRANDENBURG	16,860	101,167	(54,096)	(38,964)	82,210	(59,188)	(30,420)	(89,608)	-	(89,608)	10,027	54,684	11,245	13,347	2,549	81,825	144,949	9,654	51,530	39,801	245,934	(101,220)	(68,365)	3,447	2,010
M084	MERCER CO BOARD OF ED	132,214	793,325	(424,211)	(305,546)	644,674	(464,138)	(3,617)	(467,755)	-	(467,755)	78,632	428,818	88,194	104,660	100,147	721,809	1,136,656	75,703	404,087	86,326	1,702,772	(535,947)	(461,159)	4,025	12,118
M085	CITY OF EDMONTON	27,360	164,166	(87,784)	(63,228)	133,405	(96,046)	(3,475)	(99,521)	-	(99,521)	16,272	88,737	18,248	21,658	1,699	130,342	235,213	15,666	83,620	19,644	354,143	(120,752)	(104,250)	18	1,183
M087	MT STERL/MONTGOMERY LIB	14,084	84,506	(45,188)	(32,547)	68,672	(49,441)	10,478	(38,963)	-	(38,963)	8,376	45,678	9,394	11,149	21,624	87,845	121,079	8,064	43,044	2,430	174,617	(47,407)	(45,199)	3,237	2,597
M088	MORGAN CO CONSERVAT DIST	1,248	7,486	(4,003)	(2,883)	6,083	(4,380)	(3)	(4,383)	-	(4,383)	742	4,046	832	988	1,277	7,141	10,726	714	3,813	1,229	16,482	(5,398)	(4,223)	107	176
M090	BARDSTOWN BD OF ED	180,423	1,082,597	(578,892)	(416,958)	879,743	(633,378)	29,597	(603,781)	-	(603,781)	107,304	585,178	120,339	142,823	72,580	920,920	1,551,117	103,307	551,430	61,403	2,267,257	(717,829)	(660,228)	15,287	16,435
M091	NICHOLAS CO WATER DIST	5,115	30,693	(16,412)	(11,821)	24,942	(17,957)	582	(17,375)	-	(17,375)	3,042	16,591	3,412	4,049	8,734	32,786	43,976	2,929	15,634	6,283	68,822	(21,546)	(19,117)	2,913	1,714
M092	CITY OF BEAVER DAM	27,784	166,713	(89,146)	(64,209)	135,475	(97,536)	(951)	(98,487)	-	(98,487)	16,524	90,114	18,531	21,994	4,369	135,008	238,863	15,909	84,917	25,746	365,435	(120,839)	(107,960)	(1,892)	264
M093	OLDHAM CO WATER DIST	53,782	322,708	(172,560)	(124,290)	262,240	(188,802)	52,503	(136,299)	-	(136,299)	31,986	174,434	35,871	42,574	97,645	350,524	462,368	30,795	164,374	4,664	662,201	(171,183)	(155,023)	9,249	5,288
M096	CITY OF FALMOUTH	28,592	171,560	(91,738)	(66,076)	139,414	(100,372)	(11,042)	(111,414)	-	(111,414)	17,005	92,734	19,070	22,633	45,086	179,521	245,807	16,371	87,386	81,642	431,206	(142,442)	(118,386)	(1,421)	10,560
M097	E KY CONCEN EMPLOY PRO	54,608	327,664	(175,210)	(126,199)	266,267	(191,701)	(130,829)	(322,530)	-	(322,530)	32,477	177,113	36,422	43,227	72,897	329,659	469,469	31,267	166,899	325,479	993,114	(360,351)	(310,250)	(12,734)	19,879
M098	PIKE CO HOUSING AUTHORITY	8,601	51,606	(27,595)	(19,876)	41,936	(30,192)	4,052	(26,140)	-	(26,140)	5,115	27,895	5,736	6,808	20,930	61,369	73,940	4,925	26,286	9,216	114,367	(28,700)	(24,717)	1,120	(700)
M099	BEECH FORK WATER COMM	9,883	59,300	(31,709)	(22,839)	48,188	(34,694)	(6,240)	(40,934)	-	(40,934)	5,878	32,053	6,592	7,823	334	46,802	84,963	5,659	30,205	25,059	145,886	(56,401)	(45,188)	(3,953)	453
M100	PULASKI CO BD OF ED	400,202	2,401,338	(1,284,057)	(924,867)	1,951,382	(1,404,913)	(169,666)	(1,574,579)	-	(1,574,579)	238,015	1,298,001	266,927	316,799	138,930	2,020,657	3,440,576	229,148	1,223,143	286,694	5,179,561	(1,723,144)	(1,466,699)	7,370	23,569
M104	RUSSELL CO PUBLIC LIBRARY	10,086	60,521	(32,362)	(23,310)	49,181	(35,408)	7,227	(28,181)	-	(28,181)	5,999	32,714	6,727	7,984	15,769	63,194	86,714	5,775	30,827	6,380	129,696	(36,700)	(31,079)	1,121	156
M105	SCOTT COUNTY LIBRARY	38,413	230,491	(123,249)	(88,773)	187,302	(134,850)	14,233	(120,617)	-	(120,617)	22,846	124,588	25,621	30,408	39,537	220,154	330,241	21,995	117,403	2,805	472,444	(147,171)	(124,377)	12,774	6,406
M106	SHELBY CO BD OF ED	348,681	2,092,196	(1,118,751)	(805,802)	1,700,166	(1,224,048)	(161,114)	(1,385,162)	-	(1,385,162)	207,373	1,130,899	232,564	276,015	230,710	1,870,188	2,997,645	199,648	1,065,679	284,116	4,547,088	(1,421,820)	(1,316,499)	9,921	51,498
M107	FRANKLIN ELECTRIC PUBLIC BD	58,026	348,174	(186,178)	(134,098)	282,934	(203,701)	56,013	(147,688)	-	(147,688)	34,510	188,199	38,702	45,933	83,381	356,215	498,855	33,225	177,346	1,228	710,654	(198,896)	(179,273)	17,322	6,409
M108	SPENCER CO PUBLIC LIB	7,098	42,587	(22,773)	(16,402)	34,608	(24,916)	(6,040)	(30,956)	-	(30,956)	4,221	23,020	4,734	5,618	-	33,372	61,018	4,064	21,692	16,633	103,407	(36,799)	(31,224)	(1,671)	(348)
M109	CITY OF CAMPBELLSVILLE	70,381	422,307	(225,819)	(162,650)	343,176	(247,073)	(119,353)	(366,426)	-	(366,426)	41,858	228,271	46,943	55,713	-	330,927	605,071	40,299	215,106	151,758	1,012,234	(374,575)	(288,884)	(4,895)	(2,958)
M110	CITY OF GUTHRIE	21,454	128,730	(68,835)	(49,580)	104,609	(75,314)	24,972	(50,342)	-	(50,342)	12,759	69,583	14,309	16,983	44,823	145,698	184,442	12,284	65,570	15,778	278,075	(74,471)	(60,769)	1,097	1,767
M111	TRIGG CO CONS DISTRICT	1,336	8,016	(4,286)	(3,087)	6,514	(4,690)	119	(4,571)	-	(4,571)	795	4,333	891	1,058	1,180	7,462	11,485	765	4,083	1,274	17,607	(5,265)	(4,899)	(80)	100
M112	CITY OF MILTON	9,786	58,718	(31,398)	(22,615)	47,715	(34,353)	(1,570)	(35,923)	-	(35,923)	5,820	31,739	6,527	7,746	770	46,782	84,129	5,603	29,908	9,037	128,677	(44,194)	(37,692)	(337)	327
M113	CITY OF STURGIS	17,572	105,437	(56,380)	(40,609)	85,681	(61,686)	(901)	(62,587)	-	(62,587)	10,451	56,992	11,720	13,910	57,692	140,314	151,068	10,061	53,705	94,538	309,372	(81,757)	(80,252)	(13,061)	6,010
M115	WASHINGTON CO LIBRARY BD	5,421	32,526	(17,392)	(12,527)	26,431	(19,029)	570	(18,459)	-	(18,459)	3,224	17,581	3,615	4,291	8,678	34,165	46,602	3,104	16,567	10,134	76,407	(23,261)	(20,983)	235	1,767
M116	WAYNE CO PUBLIC LIBRARY	6,916	39,101	(20,908)	(15,060)	31,774	(22,876)	(9,700)	(32,576)	-	(32,576)	3,876	21,135	4,346	5,158	2,527	33,166	56,023	3,731	19,916	11,440	91,110	(31,493)	(24,790)	(1,065)	(597)
M117	WEBSTER CO BD OF ED	109,266	655,628	(350,581)	(252,513)	532,778	(383,578)	(61,732)	(445,310)	-	(445,310)	64,984	354,388	72,878	86,494	-	513,760	939,367	62,563	333,950	125,269	1,461,149	(515,661)	(443,578)	792	11,058
M118	WHITLEY CO FISCAL COURT	152,559	915,399	(489,488)	(352,563)	743,874	(535,558)	61,923	(473,635)	-	(473,635)	90,732	494,803	101,754	120,765	178,112	895,434	1,311,561	87,352	466,267	289,271	2,154,451	(614,124)	(584,197)	(47,645)	(13,051)
M119	WOLFE CO FISCAL COURT	44,235	265,425	(141,930)	(102,228)	215,691	(155,288)	2,167	(153,121)	-	(153,121)	26,308	143,471	29,504	35,017	22,172	230,164	380,295	25,328	135,197	71,457	612,277	(194,636)	(189,881)	(1,857)	4,260
M120	WOODFORD COUNTY LIBRARY	16,538	99,230	(53,061)	(38,218)	80,637	(58,055)	(13,052)	(71,107)	-	(71,107)	9,816	53,637	11,030	13,091	2,299	80,057	142,175	9,469	50,544	25,417	227,605	(77,666)	(67,261)	(3,052)	433
M215	SHEPHER/BULLIT CO TOURIST	21,163	126,984	(67,902)	(48,908)	103,190	(74,293)	(121)	(74,414)	-	(74,414)	12,586	68,639	14,115	16,753	24,321	123,828	181,940	12,118	64,681	7,290	266,029	(85,015)	(67,678)	6,189	4,308
M315	CITY OF PIONEER VILLAGE	1,532	9,192	(4,915)	(3,540)	7,469	(5,378)	(266)	(5,644)	-	(5,644)	911	4,968	1,022	1,213	316	7,519	13,170	877	4,682	1,893	20,622	(6,852)	(6,272)	(53)	79
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	(1,146)	(1,146)	-	(1,146)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	-	-	-	-	-	-	(83,163)	(83,163)	-	(83,163)	-	-	-	-	-	-	-	-	-	127,356	127,356	(83,120)	(44,236)	-	-
N001	ADAIR CO CONSERVATION DIS	3,924	23,547	(12,591)	(9,069)	19,135	(13,776)	5,666	(8,110)	-	(8,110)	2,334	12,728	2,617	3,106	9,145	27,596	33,738	2,247	11,994	3,797	51,776	(11,840)	(12,439)	361	(262)
N006	HOUSING AUTH OWINGSVILLE	207	1,245	(666)	(479)	1,012	(728)	(13,026)	(13,754)	-	(13,754)	123	673	138	164	-	975	1,783	119	634	27,984	30,520	(13,755)	(11,243)	(2,708)	(1,818)
N007	PINEVILLE BD OF EDUCATION	23,746	142,481	(76,188)	(54,876)	115,783	(83,359)	12,233	(71,126)	-	(71,126)	14,122	77,015	15,838	18,797	43,682	155,331	204,143	13,596	72,574	17,560	307,873	(82,652)	(81,346)	5,149	6,308
N008	CITY OF FLORENCE	202,090	1,212,601	(648,409)	(467,029)	985,387	(709,437)	97,307	(612,130)	-	(612,130)	120,190	655,450	134,790	159,974	270,828	1,221,042	1,737,384	115,713	617,649	76,649	2,547,395	(764,258)	(659,641)	51,200	46,345
N009	CITY OF MILLERSBURG	1,466	8,794	(4,702)	(3,387)	7,146	(5,145)	1,713	(3,432)	-	(3,432)	872	4,753	978	1,160	3,773	10,664	12,600	839	4,479	7,534	25,452	(6,625)	(6,019)	(1,617)	(526)
N010	BOYD CO PUBLIC LIBRARY	23,642	141,858	(75,855)	(54,636)	115,277	(82,995)	(28,214)	(111,209)	-	(111,209)	14,061	76,679	15,769	18,715	19,449	130,613	203,251	13,537	72,257	23,658	312,703	(102,542)	(91,088)	5,653	5,886
N011	CITY OF PERRYVILLE	818	4,910	(2,625)	(1,891)	3,990	(2,873)	(664)	(3,537)	-	(3,537)	487	2,654	546	648	-	3,848	7,035	469	2,501	1,619	11,624	(4,108)	(3,432)	(192)	(40)
N012	CITY OF BROOKSVILLE	8,557	51,347	(27,457)	(19,776)	41,726	(30,041)	(8,150)	(38,191)	-	(38,191)	5,089	27,755	5,708	6,774	8,255	48,491	73,569	4,900	26,154	22,057	126,680	(48,266)	(35,515)	3,570	2,026
N013	MIDDLE KY COMM ACT PART	81,024	486,171	(259,968)	(187,247)	395,074	(284,436)	(11,872)	(296,308)	-	(296,308)	48,188	262,791	54,042	64,139	83,425	464,397	696,574	46,393	247,636	83,218	1,073,821	(345,948)	(291,174)	24,331	3,367
N014	CITY OF IRVINGTON	7,123	42,743	(22,856)	(16,462)	34,734	(25,007)	591	(24,416)	-	(24,416)	4,237	23,104	4,751	5,639	13,121	46,615	61,241	4,079	21,772	5,209	92,301	(26,456)	(24,899)	3,809	1,853
N015	BULLITT CO CONSERVAT DIST	1,211	7,267	(3,886)	(2,799)	5,905	(4,252)	(725)	(4,977)	-	(4,977)	720	3,928	808	959	725	6,420	10,412	693	3,701	492	15,298	(5,071)	(4,300)	257	236
N017	PRINCETON ELECTRIC PL BD	45,496	272,992	(145,976)	(105,142)	221,839	(159,715)	(4,074)	(163,789)	-	(163,789)	27,058	147,561	30,345	36,015	15,533	229,454	391,136	26,050	139,051	63,617	619,854	(202,375)	(177,342)	(8,355)	(2,328)
N018	MURRAY/CALLOWAY CO AIRPRT	1,558	9,347	(4,998)	(3,600)	7,595	(5,469)	(496)	(5,965)	-	(5,965)	926	5,053	1,039	1,233	-	7,325	13,393	892	4,761	985	20,031	(6,929)	(5,896)	62	58
N020	CARLISLE CO SANIT DIST 1	2,753	16,516	(8,832)	(6,361)	13,422	(9,663)	(589)	(10,252)	-	(10,252)	1,637	8,928	1,836	2,179	220	13,161	23,664	1,576	8,413	2,971	36,624	(12,424)	(11,074)	(104)	140
N021	CARROLLTON UTILITIES COMM	58,955	353,747	(189,157)	(136,344)	287,463	(206,961)	1,871	(205,090)	-	(205,090)	35,062	191,211	39,322	46,668	67,033	344,234	506,839	33,756	180,184	75,814	796,593	(256,881)	(200,679)	(962)	6,160
N022	CITY OF GRAYSON	9,540	57,242	(30,609)	(22,047)	46,516	(33,490)	(105,314)	(138,804)	-	(138,804)	5,674	30,941	6,363	7,552	-	44,856	82,015	5,462	29,157	116,296	232,930	(141,573)	(42,049)	(15,576)	(879)
N025	EAST CLARK CO WATER DIST	13,604	81,631	(43,650)	(31,440)	66,335	(47,758)	7,768	(39,990)	-	(39,990)	8,091	44,124	9,074	10,769	19,065	83,031	116,958	7,790	41,579	1,178	167,504	(50,783)	(42,494)	5,912	2,890
N029	CUMBERLAND CO PUBLIC LIB	3,902	23,414	(12,520)	(9,018)	19,027	(13,699)	(1,773)	(15,472)	-	(15,472)	2,321	12,656	2,603	3,089	3,918	22,266	33,548	2,234	11,926	4,479	52,187	(16,113)	(15,583)	951	825
N033	ESTILL CO WATER DIST NO 1	11,931	71,592	(38,282)	(27,573)	58,177	(41,885)	6,289	(35,596)	-	(35,596)	7,096	38,698	7,958	9,445	13,298	69,399	102,575	6,832	36,466	14,325	160,198	(47,485)	(41,344)	(1,534)	(436)
N035	HOUSING AUTH FLEMINGSBURG	115	692	(370)	(266)	562	(405)	(9,626)	(10,031)	-	(10,031)	68	374	77	91	2,008	3,459	991	66	352	20,955	22,364	(6,897)	(3,907)	(4,797)	(3,314)
N036	PRESTONSBURG CITY UTIL	85,412	512,501	(274,048)	(197,388)	416,470	(299,841)	(61,826)	(361,667)	-	(361,667)	50,798	277,024	56,969	67,612	28,236	429,841	734,299	48,906	261,047	118,360	1,162,612	(408,788)	(341,980)	2,943	15,055
N037	FRANKFORT INDEP SCHOOLS	45,426	272,571	(145,751)	(104,980)	221,498	(159,469)	(2,474)	(161,943)	-	(161,943)	27,017	147,333	30,298	35,959	31,134	244,724	390,533	26,010	138,837	60,719	616,099	(190,361)	(187,710)	156	6,539
N038	HOUSING AUTH OF HICKMAN	6,093	36,559	(19,549)	(14,081)	29,709	(21,389)	(1,972)	(23,361)	-	(23,361)	3,624	19,762	4,064	4,823	-	28,649	52,382	3,489	18,622	5,596	80,089	(28,045)	(23,988)	155	43
N041	BULLOCK PEN WATER DIST	24,687	148,128	(79,208)	(57,051)	120,372	(86,663)	(18,234)	(104,897)	-	(104,897)	14,682	80,068	16,466	19,542	2,153	118,229	212,234	14,135	75,450	42,820	344,639	(119,730)	(100,091)	(5,197)	(1,398)
N042	PURCHASE AREA DEV DIST	84,028	504,197	(269,607)	(194,190)	409,722	(294,983)	52,011	(242,972)	-	(242,972)	49,975	272,535	56,045	66,517	95,818	490,915	722,401	48,113	256,817	-	1,027,331	(307,885)	(268,912)	25,468	14,914
N043	GRAYSON CO LIBRARY	6,938	41,631	(22,261)	(16,034)	33,830	(24,356)	(7,908)	(32,264)	-	(32,264)	4,126	22,503	4,628	5,492	24,008	56,631	59,648	3,973	21,205	40,405	125,231	(29,945)	(27,126)	(8,714)	(2,815)
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-	(1,163)	(1,163)	-	(1,163)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	23,726	142,365	(76,126)	(54,832)	115,689	(83,291)	(10,518)	(93,809)	-	(93,809)	14,111	76,953	15,825	18,782	15,441	127,001	203,977	13,585	72,515	83,031	373,108	(134,206)	(110,614)	(6,890)	5,600
N047	ELIZABETHTOWN BD OF EDUC	89,208	535,276	(286,226)	(206,160)	434,978	(313,166)	(104,213)	(417,379)	-	(417,379)	53,055	289,334	59,500	70,617	30,559	450,010	766,930	51,079	272,648	196,483	1,287,140	(443,371)	(369,295)	(25,882)	1,418
N049	CYNTHIANA HARRISON CO JPC	2,994	17,963	(9,605)	(6,918)	14,597	(10,509)	(2,042)	(12,551)	-	(12,551)	1,782	9,705	1,997	2,370	-	14,074	25,737	1,714	9,150	4,891	41,492	(14,701)	(12,451)	(400)	139
N050	CITY OF HORSE CAVE	9,238	55,433	(29,641)	(21,350)	45,046	(32,431)	(32,852)	(65,283)	-	(65,283)	5,494	29,963	6,162	7,313	4,650	48,088	79,423	5,290	28,235	67,231	180,179	(72,020)	(55,431)	(6,565)	1,925
N051	CITY OF HENDERSON	271,937	1,631,704	(872,514)	(628,445)	1,325,960	(954,635)	(49,709)	(1,004,344)	-	(1,004,344)	161,730	881,989	181,377	215,264	92,847	1,371,477	2,337,864	155,706	831,123	128,535	3,453,228	(1,171,846)	(974,739)	31,621	33,216
N052	CITY OF NEW CASTLE	6,069	36,415	(19,472)	(14,025)	29,592	(21,305)	2,702	(18,603)	-	(18,603)	3,609	19,684	4,048	4,804	11,062	39,598	52,175	3,475	18,549	4,492	78,691	(23,980)	(21,135)	3,721	2,308
N054	CITY OF MADISONVILLE	334,557	2,007,447	(1,073,434)	(773,161)	1,631,298	(1,174,465)	67,325	(1,107,140)	-	(1,107,140)	198,978	1,085,090	223,143	264,835	42,158	1,615,226	2,876,220	191,561	1,022,511	119,792	4,210,084	(1,402,729)	(1,248,265)	26,745	29,390
N057	NICHOLASVILLE HOUSING AUT	1,772	10,632	(5,685)	(4,095)	8,640	(6,221)	(5,780)	(12,001)	-	(12,001)	1,054	5,747	1,182	1,403	-	8,331	15,234	1,015	5,416	8,589	30,254	(13,564)	(8,054)	(390)	87
N058	JOHNSON CO LIBRARY	10,853	65,120	(34,821)	(25,081)	52,918	(38,099)	(1,468)	(39,567)	-	(39,567)	6,455	35,200	7,239	8,591	13,608	64,638	93,303	6,214	33,170	13,243	145,930	(46,417)	(36,692)	2,345	(529)
N060	KNOTT CO WATER & SEWER	26,414	158,490	(84,749)	(61,042)	128,792	(92,725)	29,055	(63,670)	-	(63,670)	15,708	85,669	17,617	20,909	43,444	167,639	227,080	15,124	80,728	-	322,932	(90,708)	(78,746)	10,144	4,003
N061	KNOX CO SOIL CONSERV DIS	1,155	6,933	(3,707)	(2,670)	5,634	(4,056)	(700)	(4,756)	-	(4,756)	687	3,747	771	915	6,147	11,580	9,933	662	3,531	9,417	23,543	(5,313)	(4,800)	(1,909)	58
N063	CUMBERLAND VAL AREA DEV	38,463	230,790	(123,410)	(88,888)	187,546	(135,025)	2,055	(132,970)	-	(132,970)	22,875	124,750	25,654	30,447	26,522	207,373	330,671	22,023	117,555	12,501	482,750	(160,274)	(129,582)	10,541	3,910
N065	THREE FORKS REG JAIL	35,827	214,971	(114,951)	(82,796)	174,691	(125,770)	(36,842)	(162,612)	-	(162,612)	21,307	116,199	23,896	28,360	43,411	231,866	308,006	20,514	109,498	132,657	570,675	(180,569)	(144,760)	(23,160)	(10,321)
N067	HOUSING ORIENTED MINISTRI	14,182	85,094	(45,502)	(32,774)	69,149	(49,785)	(5,746)	(55,531)	-	(55,531)	8,434	45,996	9,459	11,226	6,597	73,278	121,921	8,120	43,343	16,367	189,751	(69,247)	(53,730)	3,648	2,857
N068	GA/KY/OH/IN-CHTS WTR DIST	8,128	48,771	(26,079)	(18,784)	39,632	(28,534)	(4,945)	(33,479)	-	(33,479)	4,834	26,362	5,421	6,434	4,100	42,317	69,878	4,654	24,842	4,746	104,120	(35,427)	(29,267)	2,106	786
N069	CITY OF CRAB ORCHARD	1,434	8,604	(4,601)	(3,314)	6,982	(5,034)	(1,206)	(6,240)	-	(6,240)	853	4,651	956	1,135	1,658	8,400	12,327	821	4,382	2,899	20,429	(5,971)	(5,751)	(436)	129
N071	CITY OF AUBURN	15,671	94,032	(50,282)	(36,216)	76,413	(55,014)	1,437	(53,577)	-	(53,577)	9,320	50,828	10,452	12,405	24,331	98,016	134,727	8,973	47,896	5,495	197,091	(61,028)	(52,921)	8,690	6,184
N072	LYON CO AMBULANCE SERVICE	22,308	133,854	(71,575)	(51,553)	108,773	(78,312)	(4,265)	(82,577)	-	(82,577)	13,267	72,352	14,879	17,659	454	105,344	191,782	12,773	68,180	24,443	297,178	(101,996)	(89,895)	(1,336)	1,398
N075	CITY OF ISLAND	3,486	20,919	(11,186)	(8,057)	16,999	(12,239)	(1,314)	(13,553)	-	(13,553)	2,073	11,307	2,325	2,760	7,148	23,540	29,972	1,996	10,655	20,515	63,138	(18,068)	(14,679)	(3,750)	(3,100)
N076	MADISON CO EMS	3,077	18,464	(9,873)	(7,111)	15,004	(10,803)	(194)	(10,997)	-	(10,997)	1,830	9,980	2,052	2,436	496	14,964	26,455	1,762	9,405	1,722	39,344	(13,309)	(11,358)	207	80
N077	MAGOFFIN CO WATER DIST	10,147	60,884	(32,556)	(23,449)	49,476	(35,621)	(12,169)	(47,790)	-	(47,790)	6,035	32,910	6,768	8,032	575	48,285	87,234	5,810	31,012	32,647	156,703	(56,306)	(46,838)	(5,187)	(86)

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
N078	CENTRAL KY COMM ACTION	251,463	1,508,857	(806,825)	(581,131)	1,226,132	(882,763)	91,857	(790,906)	-	(790,906)	149,554	815,586	167,721	199,058	256,273	1,438,638	2,161,853	143,983	768,550	163,453	3,237,839	(1,025,509)	(826,804)	41,276	11,835
N079	BENTON ELECTRIC SYSTEM	32,140	192,848	(103,121)	(74,275)	156,713	(112,826)	13,070	(99,756)	-	(99,756)	19,115	104,241	21,437	25,442	36,341	187,461	276,308	18,403	98,229	15,973	408,913	(121,189)	(105,304)	4,349	691
N080	MARTIN CO WATER DISTRICT							(50,078)	(50,078)	-	(50,078)															
N081	BUFFALO TRACE AR DEV DIST	59,241	355,464	(190,076)	(136,906)	288,858	(207,966)	15,072	(192,894)	-	(192,894)	35,238	192,140	39,513	46,895	43,104	321,652	509,300	33,920	181,059	37,075	738,354	(242,440)	(208,144)	19,052	14,819
N082	MEADE CO WATER DISTRICT	17,186	103,120	(55,141)	(39,716)	83,798	(60,331)	(4,212)	(64,543)	-	(64,543)	10,221	55,740	11,463	13,604	9,924	90,731	147,748	9,840	52,525	9,839	219,952	(76,273)	(62,057)	5,529	3,580
N084	MERCER CO PUBLIC LIBRARY	11,672	70,036	(37,450)	(26,974)	56,913	(40,975)	(11,426)	(52,401)	-	(52,401)	6,942	37,857	7,785	9,240	10,037	64,919	100,346	6,683	35,673	44,786	187,488	(60,727)	(51,722)	(8,273)	(1,848)
N085	METCALFE CO CONSERV DIST	1,113	6,679	(3,572)	(2,572)	5,426	(3,908)	(907)	(4,815)	-	(4,815)	662	3,610	742	881	842	6,075	9,570	637	3,402	2,025	15,634	(5,547)	(4,008)	(65)	62
N087	CITY OF MT STERLING	23,847	143,091	(76,515)	(55,111)	116,279	(83,716)	(38,263)	(121,979)	-	(121,979)	14,183	77,346	15,906	18,878	6,378	118,508	205,018	13,655	72,885	134,091	425,649	(133,442)	(125,865)	(29,161)	(18,670)
N088	MORGAN CO AMBULANCE SERV	20,550	123,308	(65,936)	(47,492)	100,203	(72,142)	31,395	(40,747)	-	(40,747)	12,222	66,652	13,707	16,267	77,082	173,708	176,672	11,767	62,808	-	251,247	(53,764)	(49,154)	15,813	9,566
N089	MUHLENBERG CO WATER DIST	29,875	179,259	(95,854)	(69,041)	145,670	(104,876)	8,402	(96,474)	-	(96,474)	17,768	96,895	19,926	23,649	31,589	172,059	256,838	17,106	91,307	2,842	368,093	(113,682)	(95,579)	9,119	4,106
N090	BARDSTOWN-NELSON CO TOURI	9,082	54,493	(29,139)	(20,988)	44,283	(31,882)	5,672	(26,210)	-	(26,210)	5,400	29,455	6,057	7,189	25,682	68,385	78,077	5,200	27,757	19,263	130,297	(36,813)	(30,049)	1,382	3,565
N092	CITY OF HARTFORD	29,175	175,058	(93,608)	(67,423)	142,256	(102,418)	6,222	(96,196)	-	(96,196)	17,351	94,624	19,459	23,095	25,541	162,719	250,819	16,705	89,167	16,178	372,869	(117,425)	(96,778)	2,506	1,547
N093	CITY OF LAGRANGE	33,438	200,639	(107,287)	(77,276)	163,044	(117,385)	32,733	(84,652)	-	(84,652)	19,887	108,452	22,303	26,470	82,849	240,074	287,471	19,146	102,197	20,911	429,725	(118,810)	(96,944)	14,135	11,966
N094	CITY OF OWENTON	2,474	14,845	(7,938)	(5,718)	12,063	(8,685)	(7,681)	(16,366)	-	(16,366)	1,473	8,024	1,650	1,958	3,348	14,980	21,270	1,417	7,561	11,092	41,340	(16,374)	(10,069)	722	(38)
N097	KY VALLEY ED COOPERATIVE	3,659	21,956	(11,741)	(8,456)	17,842	(12,846)	(5,208)	(18,054)	-	(18,054)	2,176	11,868	2,441	2,897	-	17,206	31,459	2,095	11,184	13,074	57,811	(21,622)	(18,217)	(1,139)	371
N098	PIKE CO LIBRARY DISTRICT	28,344	170,073	(90,942)	(65,503)	138,205	(99,502)	19,593	(79,909)	-	(79,909)	16,857	91,930	18,905	22,437	23,345	156,617	243,676	16,229	86,628	29,712	376,245	(107,021)	(112,880)	(2,244)	2,515
N099	CITY OF CLAY CITY	5,914	35,488	(18,976)	(13,668)	28,838	(20,762)	(7,249)	(28,011)	-	(28,011)	3,517	19,182	3,945	4,682	3,169	30,978	50,846	3,386	18,076	36,160	108,468	(36,443)	(31,015)	(7,483)	(2,548)
N100	CITY OF BURNSIDE	10,598	63,593	(34,005)	(24,493)	51,677	(37,205)	3,520	(33,685)	-	(33,685)	6,302	34,374	7,069	8,390	21,994	71,827	91,114	6,068	32,392	14,782	144,356	(40,001)	(35,009)	128	2,353
N103	HOUSING AUTH OF MOREHEAD	21,502	129,019	(68,990)	(49,691)	104,843	(75,483)	23,326	(52,157)	-	(52,157)	12,788	69,739	14,341	17,021	80,141	181,242	184,855	12,312	65,717	8,137	271,021	(72,231)	(53,183)	21,917	13,719
N104	CITY OF JAMESTOWN	35,606	213,646	(114,242)	(82,285)	173,614	(124,994)	(5,195)	(130,189)	-	(130,189)	21,176	115,483	23,748	28,185	4,938	172,354	306,107	20,387	108,823	45,939	481,256	(159,947)	(145,136)	(4,823)	1,000
N106	W SHELBY WATER DISTRICT	8,147	48,886	(26,141)	(18,828)	39,726	(28,601)	(2,703)	(31,304)	-	(31,304)	4,845	26,425	5,434	6,449	376	38,684	70,043	4,665	24,901	5,167	104,776	(36,577)	(31,392)	875	1,202
N107	SIMPSON CO CONSER DIST	900	5,400	(2,887)	(2,080)	4,388	(3,159)	60	(3,099)	-	(3,099)	535	2,919	600	712	924	5,155	7,737	515	2,750	1,853	12,855	(3,750)	(3,629)	(303)	(18)
N110	LOGAN/TODD REG. WATER COM	26,694	160,173	(85,648)	(61,690)	130,160	(93,710)	20,314	(73,396)	-	(73,396)	15,876	86,578	17,804	21,131	49,197	174,710	229,491	15,285	81,585	6,788	333,149	(102,160)	(81,097)	15,926	8,890
N111	BARKLEY LAKE WATER DIST	25,678	154,075	(82,388)	(59,342)	125,205	(90,142)	(6,594)	(96,736)	-	(96,736)	15,272	83,283	17,127	20,327	27,367	148,104	220,755	14,703	78,480	21,430	335,368	(112,890)	(91,438)	11,254	5,808
N112	TRIMBLE CO WATER DIST	7,369	44,218	(23,645)	(17,031)	35,933	(25,870)	11,784	(14,086)	-	(14,086)	4,383	23,901	4,915	5,834	32,270	66,920	63,355	4,220	22,523	5,996	96,094	(18,463)	(16,534)	6,101	(278)
N113	UNION CO LIBRARY BD	8,585	51,514	(27,546)	(19,840)	41,862	(30,139)	(10,449)	(40,588)	-	(40,588)	5,106	27,845	5,726	6,796	6,973	47,340	73,808	4,916	26,239	17,895	122,853	(42,574)	(34,001)	(666)	1,720
N114	BOWLING GRN MUNICIPAL UTI	482,710	2,896,413	(1,548,786)	(1,115,543)	2,353,691	(1,694,558)	(73,271)	(1,767,829)	-	(1,767,829)	287,085	1,565,604	321,959	382,112	37,106	2,306,781	4,149,907	276,391	1,475,314	312,005	6,213,617	(2,120,601)	(1,824,221)	10,909	31,077
N115	WASHINGTON CO CONSER DIST	1,407	8,443	(4,514)	(3,252)	6,861	(4,939)	1,119	(3,820)	-	(3,820)	837	4,563	938	1,114	2,667	9,282	12,096	806	4,300	-	17,202	(4,867)	(4,216)	740	424
N116	MONTICELLO UTILITY COMM	36,060	216,372	(115,700)	(83,335)	175,829	(126,589)	(27,743)	(154,332)	-	(154,332)	21,446	116,956	24,051	28,545	-	169,552	310,012	20,647	110,211	77,086	517,956	(183,768)	(160,313)	(7,184)	2,861
N117	CITY OF DIXON	1,944	11,664	(6,237)	(4,492)	9,478	(6,824)	(6,771)	(13,595)	-	(13,595)	1,156	6,305	1,297	1,539	10,158	19,299	16,712	1,113	5,941	18,902	42,668	(12,337)	(13,508)	980	1,495
N118	CITY OF WILLIAMSBURG	71,581	429,511	(229,670)	(165,425)	349,030	(251,287)	(28,858)	(280,145)	-	(280,145)	42,572	232,164	47,743	56,664	16,624	353,195	615,392	40,986	218,775	110,335	985,488	(337,181)	(306,460)	2,680	8,668
N119	WOLFE CO CONSER DISTRICT	1,390	8,339	(4,459)	(3,212)	6,776	(4,879)	(839)	(5,718)	-	(5,718)	827	4,507	927	1,100	-	6,534	11,948	796	4,247	1,955	18,946	(6,713)	(5,613)	(129)	43
N120	WOODFORD CO PLAN ZONING	6,186	37,118	(19,848)	(14,296)	30,163	(21,716)	(12,578)	(34,294)	-	(34,294)	3,679	20,064	4,126	4,897	-	29,087	53,182	3,542	18,907	34,490	110,121	(38,100)	(33,061)	(6,045)	(3,829)
N959	N KY CONV & VISITORS BUR	31,822	190,940	(102,101)	(73,540)	155,165	(111,710)	(15,326)	(127,036)	-	(127,036)	18,926	103,209	21,225	25,190	99,551	249,175	273,575	18,221	97,257	18,560	407,613	(81,309)	(81,353)	4,054	170
P001	HOUSING AUTH OF COLUMBIA	3,227	19,363	(10,354)	(7,458)	15,735	(11,128)	(3,455)	(14,583)	-	(14,583)	1,916	10,466	2,152	2,555	961	16,134	27,743	1,848	9,863	1,893	41,347	(14,179)	(12,126)	544	549
P005	GLASGOW ELECTRIC PLANT BD	126,692	760,194	(406,496)	(292,786)	617,751	(444,755)	(45,705)	(490,460)	-	(490,460)	75,349	410,910	84,501	100,289	12,633	608,333	1,089,187	72,542	387,212	199,460	1,748,401	(596,811)	(520,831)	(25,486)	3,060
P006	BATH COUNTY E.M.S.	13,613	81,683	(43,678)	(31,460)	66,377	(47,789)	(25,683)	(73,472)	-	(73,472)	8,096	44,152	9,080	10,776	40,150	104,158	117,033	7,795	41,606	68,891	235,325	(84,180)	(65,756)	9,704	9,066
P007	CITY OF PINEVILLE	10,763	64,584	(34,535)	(24,874)	52,483	(37,785)	6,654	(31,131)	-	(31,131)	6,401	34,910	7,179	8,520	10,236	60,845	92,535	6,163	32,897	11,689	143,284	(39,587)	(43,217)	(875)	1,233
P008	BOONE CO PLANNING COMM	34,161	204,979	(109,607)	(78,947)	166,570	(119,924)	(21,218)	(141,142)	-	(141,142)	20,317	110,798	22,785	27,042	6,202	166,827	293,688	19,560	104,408	42,210	459,866	(160,463)	(132,135)	(2,150)	1,708
P009	HOUSING AUTHORITY PARIS	5,920	35,522	(18,995)	(13,681)	28,866	(20,782)	(8,161)	(28,943)	-	(28,943)	3,521	19,201	3,949	4,686	-	27,836	50,895	3,390	18,094	12,789	85,168	(31,998)	(25,343)	(9)	18
P010	REGIONAL PUBLIC SAFETY	24,269	145,621	(77,867)	(56,086)	118,335	(85,196)	(10,161)	(95,357)	-	(95,357)	14,434	78,713	16,187	19,211	-	114,111	208,643	13,896	74,174	38,197	334,910	(118,731)	(101,116)	(751)	(208)
P011	CITY OF JUNCTION CITY	2,958	17,750	(9,491)	(6,836)	14,424	(10,384)	(16,216)	(26,600)	-	(26,600)	1,758	9,594	1,973	2,342	-	13,909	25,431	1,694	9,041	27,205	63,371	(28,065)	(18,860)	(2,409)	(126)
P013	CITY OF JACKSON	43,555	261,345	(139,748)	(100,656)	212,375	(152,901)	(11,712)	(164,613)	-	(164,613)	25,904	141,265	29,051	34,478	25,641	230,435	374,449	24,939	133,118	73,466	605,972	(199,507)	(183,458)	(561)	7,988
P014	BRECKINRIDGE CO PUBLIC LI	10,715	64,296	(34,381)	(24,763)	52,248	(37,617)	9,501	(28,116)	-	(28,116)	6,373	34,754	7,147	8,482	19,810	70,191	92,122	6,135	32,750	-	131,007	(34,917)	(33,949)	4,920	3,131
P015	CITY OF LEBANON JUNCTION	8,990	53,940	(28,843)	(20,775)	43,833	(31,558)	(1,752)	(33,310)	-	(33,310)	5,346	29,156	5,996	7,116	2,449	44,717	77,284	5,147	27,475	10,780	120,686	(40,681)	(34,497)	(852)	62
P017	PRINCETON WATER/WASTEWATE	23,346	140,083	(74,906)	(53,953)	113,835	(81,956)	(23,234)	(105,190)	-	(105,190)	13,885	75,720	15,571	18,481	-	109,772	200,708	13,367	71,353	28,297	313,725	(113,569)	(90,237)	(475)	327
P018	MURRAY/CALLOWAY TRANS AUT	28,770	172,626	(92,308)	(66,486)	140,280	(100,996)	60,883	(40,113)	-	(40,113)	17,110	93,310	19,189	22,774	130,185	265,458	247,334	16,473	87,929	-	351,736	(60,386)	(51,730)	21,573	4,266
P022	RATTLESNAKE RIDGE WATER	20,672	124,040	(66,327)	(47,773)	100,797	(72,570)	(14,282)	(86,852)	-	(86,852)	12,294	67,047	13,788	16,364	-	97,199	177,721	11,837	63,181	31,659	284,398	(105,867)	(84,751)	1,129	2,290
P023	LIBERTY TOURISM	2,528	15,168	(8,111)	(5,842)	12,326	(8,874)	10,131	1,257	-	1,257	1,505	8,199	1,686	2,001	12,789	24,675	21,732	1,447	7,726	275	31,180	(2,708)	(5,941)	1,905	240
P025	CLARK CO CONSVATION DIST	1,061	6,368	(3,405)	(2,453)	5,175	(3,726)	401	(3,325)	-	(3,325)	631	3,442	708	840	2,469	7,459	9,124	608	3,244	588	13,564	(4,051)	(3,201)	798	349
P033	ESTILL COUNTY EMS	2	12	(6)	(4)	9	(7)	5	(2)	-	(2)	1	6	1	2	19	28	17	1	5	-	24	(3)	(2)	5	1
P035	FLEMING CO DISPATCH	6,739	40,438	(21,623)	(15,575)	32,861	(23,658)	944	(22,714)	-	(22,714)	4,008	21,858	4,495	5,335	11,004	42,692	57,938	3,859	20,597	9,497	91,891	(28,493)	(26,113)	2,924	2,483
P037	COMMUNITY ACTION KENTUCKY	8,896	53,381	(28,544)	(20,560)	43,379	(31,231)	(66,544)	(97,775)	-	(97,775)	5,291	28,854	5,934	7,042	12,657	54,487	76,483	5,094	27,190	220,115	328,882	(118,826)	(95,498)	(47,691)	(12,379)
P038	HICKMAN ELECTRIC SYSTEM	13,286	79,717	(42,627)	(30,703)	64,780	(46,639)	(7,976)	(54,615)	-	(54,615)	7,901	43,090	8,861	10,517	3,258	65,726	114,217	7,607	40,605	17,074	179,503	(60,118)	(52,007)	(1,762)	110
P041	CITY OF DRY RIDGE	11,651	69,909	(37,382)	(26,925)	56,810	(40,901)	2,548	(38,353)	-	(38,353)	6,926	37,788	7,771	9,223	22,127	76,909	100,164	6,671	35,609	14,586	157,030	(43,245)	(36,258)	465	(1,288)
P043	CITY OF CLARKSON	5,480	32,883	(17,583)	(12,665)	26,721	(19,238)	(646)	(19,884)	-	(19,884)	3,259	17,774	3,655	4,338	5,088	30,855	47,114	3,138	16,749	11,197	78,198	(24,313)	(22,769)	(1,204)	940
P045	GREENUP CO ENVIR COMM	7,098	42,593	(22,776)	(16,405)	34,612	(24,919)	2,281	(22,638)	-	(22,638)	4,222	23,023	4,735	5,619	19,612	52,989	61,026	4,064	21,695	8,868	95,653	(29,999)	(18,380)	5,094	620
P047	CITY OF WEST POINT	861	5,164	(2,761)	(1,989)	4,196	(3,021)	(40,449)	(43,470)	-	(43,470)	512	2,791	574	681	8,476	12,522	7,398	493	2,630	56,609	67,130	(33,100)	(21,019)	(2,172)	1,680
P048	HARLAN COUNTY C A A	56,917	341,518	(182,618)	(131,534)	277,525	(199,806)	33,125	(166,681)	-	(166,681)	33,850	184,601	37,962	45,055	97,711	365,329	489,318	32,589	173,955	-	695,862	(200,853)	(178,182)	29,694	19,809
P049	HOUSING AUTHORITY OF CYNT	14,117	84,708	(45,296)	(32,625)	68,836	(49,559)	(31,135)	(80,694)	-	(80,694)	8,396	45,787	9,416	11,175	4,991	71,369	121,368	8,083	43,147	26,768	199,366	(78,525)	(51,648)	1,773	403
P050	HART CO SOLID WASTE SVC	29,369	176,222	(94,230)	(67,871)	143,202	(103,099)	15,402	(87,697)	-	(87,697)	17,467	95,254	19,588	23,248	17,091	155,181	252,487	16,816	89,760	4,202	363,265	(112,659)	(106,033)	5,910	4,696
P051	HENDERSON MUN POWER&LIGHT	149,747	898,526	(480,465)	(346,064)	730,163	(525,686)	50,724	(474,962)	-	(474,962)	89,060	485,682	99,878	118,539	139,859	843,958	1,287,385	85,742	457,672	33,376	1,864,175	(600,167)	(490,584)	42,258	28,275
P052	LITTLE KY RV WS CONV DIST	2,165	12,989	(6,946)	(5,003)	10,556	(7,600)	(876)	(8,476)	-	(8,476)	1,287	7,021	1,444	1,714	837	11,016	18,611	1,240	6,616	4,406	30,873	(11,132)	(8,443)	(334)	52
P054	HOUSING AUTH DAWSON SPG	10,396	62,377	(33,355)	(24,024)	50,689	(36,494)	1,765	(34,729)	-	(34,729)	6,183	33,717	6,934	8,229	5,756	54,636	89,372	5,952	31,772	3,233	130,329	(44,067)	(36,864)	3,249	1,989
P057	VALLEY VIEW FERRY AUTHORI	6,687	40,127	(21,457)	(15,455)	32,608	(23,476)	13,737	(9,739)	-	(9,739)	3,977	21,690	4,460	5,294	27,856	59,300	57,493	3,829	20,439	19,147	100,908	(19,437)	(18,947)	(409)	(2,811)
P061	BARBOURVILLE UTILITY COMM	86,780	520,708	(278,436)	(200,549)	423,139	(304,642)	(14,710)	(319,352)	-	(319,352)	51,611	281,459	57,881	68,695	7,396	415,431	746,057	49,689	265,227	82,459	1,143,432	(389,849)	(347,371)	1,210	8,009
P063	LAUREL CO WATER DIST #2	30,804	184,832	(98,834)	(71,187)	150,199	(108,137)	6,869	(101,268)	-	(101,268)	18,320	99,908	20,545	24,384	22,394	167,231	264,822	17,638	94,146	8,155	384,761	(119,464)	(105,532)	5,467	1,999
P066	HYDEN LESLIE COUNTY WATER DISTRICT	18,751	112,514	(60,164)	(43,334)	91,431	(65,827)	68,874	3,047	-	3,047	11,152	60,817	12,507	14,844	182,018	270,186	161,207	10,737	57,310	-	229,254	(9,478)	839	45,561	4,009
P068	LEWIS CO PUBLIC LIBRARY	4,415	26,492	(14,166)	(10,203)	21,528	(15,499)	2,661	(12,838)	-	(12,838)	2,626	14,320	2,945	3,495	8,779	29,539	37,957	2,528	13,494	72	54,051	(15,798)	(13,352)	2,881	1,757
P069	LINCOLN CO CLERK	11,881	71,292	(38,122)	(27,458)	57,934	(41,710)	(2,089)	(43,799)	-	(43,799)	7,066	38,536	7,925	9,405	783	56,649	102,146	6,803	36,313	35,556	180,818	(60,269)	(54,451)	(6,869)	(2,579)
P071	LOGAN CO CONS DISTRICT	3,286	19,715	(10,542)	(7,593)	16,021	(11,534)	1,294	(10,240)	-	(10,240)	1,954	10,656	2,191	2,601	6,217	21,665	28,247	1,881	10,042	9,174	49,344	(14,190)	(11,062)	(1,427)	(1,000)
P072	LYON CO WATER DISTRICT	6,370	38,225	(20,440)	(14,722)	31,062	(22,364)	2,101	(20,263)	-	(20,263)	3,788	20,662	4,249	5,043	11,096	41,050	54,768	3,648	19,470	-	77,886	(20,860)	(18,947)	1,769	1,208
P075	MCLEAN CO REG WATER COMM	7,471	44,829	(23,971)	(17,266)	36,429	(26,228)	505	(25,723)	-	(25,723)	4,443	24,232	4,983	5,914	1,088	36,217	64,230	4,278	22,834	8,835	100,177	(35,527)	(30,353)	861	1,058
P076	MADISON CO PUBLIC LIBRARY	43,533	261,213	(139,677)	(100,605)	212,267	(152,823)	8,855	(143,968)	-	(143,968)	25,891	141,194	29,036	34,461	36,670	241,361	374,259	24,926	133,051	13,992	546,228	(169,657)	(145,775)	7,917	2,647
P077	SALYERS/MAG CO JOINT HOUS	2,545	15,272	(8,166)	(5,882)	12,410	(8,935)	(7,216)	(16,151)	-	(16,151)	1,514	8,255	1,698	2,015	-	11,968	21,881	1,457	7,779	21,534	52,651	(18,366)	(16,149)	(4,674)	(1,498)
P078	MARION CO CONSERVAT DIST	1,145	6,869	(3,673)	(2,646)	5,582	(4,019)	(37)	(4,056)	-	(4,056)	680	3,713	764	906	500	5,883	9,842	656	3,499	506	14,503	(4,847)	(4,007)	128	105
P079	CITY OF CALVERT CITY	43,209	259,265	(138,636)	(99,855)	210,684	(151,684)	(18,295)	(169,979)	-	(169,979)	25,698	140,141	28,819	34,204	-	203,164	371,468	24,740	132,059	51,226	579,493	(210,604)	(168,393)	752	1,913
P081	MASON COUNTY LIBRARY	5,339	32,036	(17,130)	(12,338)	26,033	(18,743)	(7,774)	(26,517)	-	(26,517)	3,175	17,316	3,561	4,226	2,645	27,748	45,900	3,057	16,318	3,341	68,616	(21,219)	(20,605)	292	664
P084	ANDERSON-BEAN COMM PARK	3,340	20,043	(10,718)	(7,720)	16,288	(11,726)	2,126	(9,600)	-	(9,600)	1,987	10,834	2,228	2,644	20,668	36,374	28,717	1,913	10,209	6,040	46,879	(3,924)	(6,304)	270	(746)
P087	MONTGOMERY CTY WATER DIST	2,959	17,755	(9,494)	(6,838)	14,428	(10,388)	1,658	(8,730)	-	(8,730)	1,760	9,597	1,974	2,342	9,152	23,065	25,439	1,694	9,044	328	36,505	(9,801)	(7,855)	2,811	1,404
P088	MORGAN CO WATER DIST	9,954	59,726	(31,937)	(23,003)	48,535	(34,943)	16,269	(18,674)	-	(18,674)	5,920	32,284	6,639	7,879	42,594	89,396	85,574	5,699	30,422	51,656	173,351	(30,315)	(34,287)	(12,060)	(7,294)
P089	MUHLENBERG WATER DIST #3	9,590	57,542	(30,769)	(22,162)	46,760	(33,665)	(25)	(33,690)	-	(33,690)	5,703	31,103	6,396	7,591	879	45,969	82,445	5,491	29,310	4,823	122,069	(42,294)	(35,280)	952	521
P090	NORTH NELSON WATER DIST	9,040	54,240	(29,003)	(20,890)	44,077	(31,733)	3,846	(27,887)	-	(27,887)	5,376	29,318	6,029	7,156	12,130	54,633	77,714	5,176	27,628	1,455	111,973	(34,476)	(28,106)	4,213	1,033
P092	OHIO CO REG WASTEWATER D	9,147	54,885	(29,349)	(21,139)	44,601	(32,111)	1,053	(31,058)	-	(31,058)	5,440	29,667	6,101	7,241	1,830	44,839	78,638	5,237	27,956	4,205	116,036	(40,309)	(33,383)	1,657	838
P097	KY RIVER AREA DEV DIST	61,625	369,767	(197,724)	(142,415)	300,481	(216,334)	30,097	(186,237)	-	(186,237)	36,650	199,871	41,102	48,782	61,878	351,631	529,793	35,285	188,344	5,441	758,863	(228,009)	(202,153)	16,897	6,036
P100	LAKE CUMBERLAND CAA, INC	131,634	789,844	(422,350)	(304,206)	641,845	(462,102)	23,191	(438,911)	-	(438,911)	78,287	426,936	87,797	104,201	229,546	848,480	1,131,669	75,371	402,314	267,564	1,876,918	(574,670)	(537,801)	63,163	20,875
P103	MOREHEAD TOURISM COMMISSI	6,812	40,876	(21,857)	(15,743)	33,217	(23,915)	(5,567)	(29,482)	-	(29,482)	4,052	22,095	4,544	5,393	6,673	38,705	58,566	3,901	20,820	31,123	114,410	(35,403)	(31,093)	(6,527)	(2,682)
P104	RUSSELL CO TOURIST COMM	2,364	14,182	(7,584)	(5,462)	11,525	(8,297)	(1,704)	(10,001)	-	(10,001)	1,406	7,666	1,576	1,871	585	11,698	20,320	1,353	7,224	1,543	30,440	(10,575)	(8,611)	321	126
P105	GEORGETOWN/SCOTT TOURISM	5,738	34,312	(18,348)	(13,215)	27,883	(20,074)	4,170	(15,904)	-	(15,904)	3,401	18,547	3,814	4,527	10,108	36,996	49,161	3,274	17,477	450	70,362	(18,168)	(16,839)	934	708
P106	MULTI PURPOSE COMM ACTION	13,558	81,354	(43,502)	(31,333)	66,110	(47,597)	9,369	(38,228)	-	(38,228)	8,064	43,975	9,043	10,733	9,168	72,919	116,562	7,763	41,438	14,869	180,632	(55,083)	(50,507)	(895)	(1,228)

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
P107	SIMPSON CO LIBRARY DIST	7,904	47,428	(25,361)	(18,267)	38,541	(27,748)	13	(27,735)	-	(27,735)	4,701	25,636	5,272	6,257	7,442	44,607	67,954	4,526	24,158	5,570	102,208	(33,385)	(28,235)	1,946	2,079
P110	TODD COUNTY CONSERVATION DISTRICT	-	-	-	-	-	-	(5,282)	(5,282)	-	(5,282)	-	-	-	-	237	237	-	-	-	15,667	15,667	(5,700)	(5,899)	(3,566)	(260)
P111	JOHN L STREET LIBRARY	5,994	35,966	(19,232)	(13,852)	29,227	(21,042)	9,600	(11,442)	-	(11,442)	3,565	19,441	3,998	4,745	21,341	49,525	51,531	3,432	18,320	5,018	78,301	(14,990)	(13,942)	(234)	296
P113	STURGIS HOUSING AUTHORITY	2,280	13,681	(7,316)	(5,269)	11,117	(8,004)	(1,852)	(9,856)	-	(9,856)	1,356	7,395	1,521	1,805	12,189	22,910	19,602	1,306	6,969	9,826	37,703	(11,298)	(9,359)	3,326	2,539
P115	HOUSING AUTH SPRINGFIELD	3,357	20,141	(10,770)	(7,757)	16,367	(11,784)	1,199	(10,585)	-	(10,585)	1,996	10,887	2,239	2,657	10,039	25,822	28,858	1,922	10,259	8,812	49,851	(13,040)	(11,809)	(341)	1,162
P116	CITY OF MONTICELLO	8,232	49,393	(26,412)	(19,024)	40,138	(28,898)	(21,724)	(50,622)	-	(50,622)	4,896	26,699	5,490	6,516	3,529	42,234	70,770	4,713	25,159	64,337	164,979	(57,471)	(55,493)	(10,689)	907
P117	CITY OF CLAY	10,031	60,187	(32,184)	(23,181)	48,909	(35,213)	1,158	(34,055)	-	(34,055)	5,966	32,533	6,690	7,940	433	47,596	86,235	5,743	30,657	18,762	141,397	(50,076)	(44,253)	(561)	1,096
P120	WOODFORD CO CONSERV DIST	2,263	13,577	(7,260)	(5,229)	11,033	(7,943)	2,995	(4,948)	-	(4,948)	1,346	7,339	1,509	1,791	3,591	14,230	19,453	1,296	6,916	4,422	32,087	(7,530)	(9,129)	(784)	(414)
P959	CITY OF CRESTVIEW HILLS	9,161	54,972	(29,395)	(21,172)	44,671	(32,161)	368	(31,793)	-	(31,793)	5,449	29,714	6,111	7,252	6,725	49,802	78,762	5,246	28,000	2,579	114,587	(34,148)	(32,143)	940	566
R003	SOUTH ANDERSON WATER DIST	24,233	145,408	(77,753)	(56,003)	118,162	(85,072)	40,456	(44,616)	-	(44,616)	14,412	78,598	16,163	19,183	150,104	264,048	208,337	13,876	74,065	2,961	299,239	(61,505)	(46,674)	43,114	29,873
R005	BARREN CO SOIL CONS DIS	822	4,933	(2,638)	(1,900)	4,009	(2,886)	(1,762)	(4,648)	-	(4,648)	488	2,666	548	651	3,442	7,307	7,068	471	2,513	6,442	16,494	(5,190)	(4,351)	(173)	737
R008	BOONE CO LIBRARY DIST	121,493	728,994	(389,812)	(280,770)	592,397	(426,501)	(10,867)	(437,368)	-	(437,368)	72,256	394,045	81,033	96,173	68,213	639,464	1,044,485	69,565	371,320	38,699	1,524,069	(522,631)	(417,564)	36,037	19,553
R010	ASHLAND BD OF ED	181,758	1,090,607	(583,176)	(420,044)	886,252	(638,064)	(41,464)	(679,528)	-	(679,528)	108,098	589,508	121,229	143,880	291,406	1,146,023	1,562,594	104,072	555,511	304,907	2,527,084	(790,657)	(607,409)	(8,612)	25,618
R011	DANVILLE BOYLE PLANNING	2,699	16,194	(8,659)	(6,237)	13,159	(9,474)	(3,408)	(12,882)	-	(12,882)	1,605	8,753	1,800	2,136	1,482	14,171	23,202	1,545	8,248	7,744	40,739	(14,446)	(11,305)	(341)	(476)
R013	BREATHITT COUNTY WATER DISTRICT	7,828	46,973	(25,118)	(18,091)	38,171	(27,482)	3,567	(23,915)	-	(23,915)	4,656	25,390	5,221	6,197	11,468	48,276	67,302	4,482	23,926	4,663	100,373	(30,235)	(26,287)	2,187	2,239
R015	CITY OF SHEPHERDSVILLE	65,457	392,761	(210,019)	(151,271)	319,167	(229,786)	61,260	(168,526)	-	(168,526)	38,930	212,300	43,658	51,815	155,347	463,120	562,738	37,479	200,056	-	800,273	(212,084)	(191,193)	45,277	20,847
R017	CITY OF PRINCETON	20,427	122,570	(65,541)	(47,207)	99,603	(71,710)	(12,553)	(84,263)	-	(84,263)	12,149	66,253	13,625	16,170	13,599	109,647	175,615	11,696	62,432	15,002	264,745	(86,197)	(71,309)	898	1,310
R018	MURRAY ELECTRIC SYSTEM	90,042	540,278	(288,901)	(208,086)	439,043	(316,092)	(55,383)	(371,475)	-	(371,475)	53,551	292,038	60,056	71,277	-	423,371	774,097	51,556	275,196	130,350	1,231,199	(436,450)	(362,802)	(10,290)	1,719
R019	FORT THOMAS BOARD OF ED	101,909	611,484	(326,976)	(235,511)	496,906	(357,751)	(111,817)	(469,568)	-	(469,568)	60,609	330,527	67,971	80,671	1,546	480,715	876,119	58,351	311,465	218,528	1,464,463	(539,289)	(448,609)	(7,803)	11,950
R021	CARROLLTON/CARR CO REC TR	1,810	10,863	(5,809)	(4,184)	8,827	(6,355)	(152)	(6,507)	-	(6,507)	1,077	5,872	1,208	1,433	353	8,866	15,564	1,037	5,533	1,419	23,553	(7,825)	(6,957)	(39)	136
R024	CHRISTIAN CO WATER DIST	22,014	132,090	(70,632)	(50,874)	107,340	(77,280)	(3,171)	(80,451)	-	(80,451)	13,092	71,399	14,683	17,426	11,190	114,698	189,256	12,605	67,281	10,910	280,052	(97,698)	(78,966)	6,731	4,579
R030	DAVIESS CO AIRPORT BD	9,398	56,389	(30,153)	(21,718)	45,823	(32,991)	(10,646)	(43,637)	-	(43,637)	5,589	30,480	6,268	7,439	12,533	56,720	80,793	5,381	28,722	15,974	130,870	(43,612)	(30,158)	(224)	(157)
R033	CITY OF RAVENNA	1,802	10,811	(5,781)	(4,164)	8,785	(6,325)	(1,967)	(8,292)	-	(8,292)	1,072	5,844	1,202	1,426	2,520	10,992	15,490	1,032	5,507	4,668	26,697	(6,743)	(8,200)	(643)	(119)
R034	LEXINGTON PUBLIC LIBRARY	217,372	1,304,299	(697,442)	(502,346)	1,059,903	(763,086)	61,915	(701,171)	-	(701,171)	129,278	705,016	144,983	172,071	260,070	1,282,140	1,868,767	124,463	664,357	17,529	2,675,115	(792,739)	(672,836)	47,588	25,010
R036	CITY OF PRESTONSBURG	100,467	602,834	(322,351)	(232,179)	489,877	(352,691)	6,908	(345,783)	-	(345,783)	59,753	325,851	67,010	79,530	62,410	534,801	863,725	57,526	307,059	49,948	1,278,258	(399,095)	(355,393)	4,129	6,609
R037	PAUL SAWYIER LIBRARY	34,481	206,898	(110,634)	(79,686)	168,130	(121,046)	(30,779)	(151,825)	-	(151,825)	20,507	111,835	22,998	27,295	2,367	164,495	296,438	19,743	105,385	68,614	490,180	(171,211)	(145,421)	(9,225)	179
R038	CITY OF FULTON	40,419	242,524	(129,684)	(93,407)	197,080	(141,889)	(25,169)	(167,058)	-	(167,058)	24,038	131,092	26,958	31,995	-	190,045	347,482	23,143	123,532	61,678	555,835	(199,910)	(167,036)	(240)	1,396
R041	CITY OF CRITTENDEN	3,328	19,968	(10,678)	(7,691)	16,227	(11,683)	(1,352)	(13,035)	-	(13,035)	1,979	10,793	2,220	2,634	4,503	20,150	28,610	1,905	10,171	6,091	46,777	(11,992)	(12,952)	(1,061)	(621)
R042	MAYFIELD ELEC & WATER SYS	137,282	823,736	(440,473)	(317,259)	669,386	(481,930)	17,147	(464,783)	-	(464,783)	81,647	445,256	91,565	108,672	124,719	770,211	1,180,227	78,605	419,577	145,497	1,823,906	(573,652)	(534,210)	39,469	14,700
R045	CITY OF RUSSELL	31,535	189,217	(101,179)	(72,876)	153,762	(110,702)	(24,270)	(134,972)	-	(134,972)	18,755	102,278	21,033	24,963	-	148,274	271,106	18,056	96,380	48,950	434,491	(157,476)	(128,805)	(470)	538
R047	LINCOLN TRAIL AREA DEV DI	67,332	404,016	(216,088)	(155,605)	328,315	(236,371)	38,708	(197,663)	-	(197,663)	40,045	218,384	44,909	53,300	100,238	416,831	578,864	38,553	205,789	16,218	839,424	(254,125)	(204,363)	25,144	10,756
R048	HARLAN CO CONSERV DIST	1,841	11,047	(5,907)	(4,255)	8,977	(6,463)	807	(5,656)	-	(5,656)	1,095	5,971	1,228	1,457	3,170	11,826	15,828	1,054	5,627	327	22,836	(6,872)	(5,600)	920	549
R050	HART CO AMB SERVICE	30,939	185,644	(99,269)	(71,500)	150,859	(108,612)	(28,571)	(137,183)	-	(137,183)	18,401	100,347	20,636	24,491	-	145,474	265,987	17,715	94,560	65,812	444,074	(159,349)	(135,469)	(3,782)	1
R051	HENDERSON MUN W & S DEPT	139,927	839,606	(448,959)	(323,371)	682,283	(491,215)	(65,190)	(556,405)	-	(556,405)	83,220	453,834	93,326	110,766	33,732	691,661	1,202,967	80,120	427,661	78,519	1,789,267	(627,835)	(502,777)	17,124	15,880
R052	CITY OF CAMPBELLSBURG	3,805	22,832	(12,209)	(8,794)	18,554	(13,358)	6,551	(6,807)	-	(6,807)	2,263	12,342	2,538	3,012	14,735	32,622	32,714	2,179	11,630	-	46,523	(9,186)	(7,807)	2,491	607
R054	SOUTH HOPKINS WATER DIST	10,409	62,458	(33,398)	(24,055)	50,755	(36,541)	(3,706)	(40,247)	-	(40,247)	6,191	33,760	6,943	8,240	5,439	54,382	89,488	5,960	31,813	3,760	131,021	(45,404)	(35,945)	3,034	1,675
R057	CITY OF WILMORE	31,055	186,342	(99,642)	(71,769)	151,425	(109,020)	(27,243)	(136,263)	-	(136,263)	18,470	100,724	20,713	24,583	985	147,005	266,986	17,782	94,915	53,734	433,417	(155,945)	(125,619)	(4,862)	15
R058	HOUSING AUTH OF PAINTSVILE	17,594	105,570	(56,451)	(40,660)	85,788	(61,764)	(5,974)	(67,738)	-	(67,738)	10,464	57,064	11,735	13,927	229	82,955	151,257	10,074	53,773	11,218	226,322	(80,328)	(66,390)	1,356	1,884
R061	KY COMM ECONOMIC OPPORT	29,670	1,760,914	(946,419)	(681,276)	1,438,273	(1,035,496)	162,518	(872,978)	-	(872,978)	175,438	956,696	196,740	233,498	313,789	1,700,723	2,535,888	168,895	901,522	-	3,682,424	(1,103,550)	(984,623)	86,949	19,520
R063	WOODCREEK WATER DISTRICT	67,994	407,986	(218,161)	(157,135)	331,539	(238,694)	(48,997)	(287,691)	-	(287,691)	40,439	220,530	45,351	53,824	-	319,705	584,553	38,932	207,812	152,113	983,410	(342,153)	(301,659)	(20,522)	629
R071	LOGAN CO PUBLIC LIBRARY	16,334	98,009	(52,408)	(37,748)	79,644	(57,340)	(7,878)	(65,218)	-	(65,218)	9,714	52,977	10,894	12,930	3,929	80,730	140,424	9,353	49,922	14,539	214,238	(74,888)	(63,791)	3,506	1,765
R072	LYON CO HOUSING AUTHORITY	7,171	43,025	(23,007)	(16,571)	34,963	(25,172)	(8,752)	(33,924)	-	(33,924)	4,265	23,257	4,783	5,676	-	33,716	61,646	4,106	21,935	19,767	107,434	(38,461)	(33,691)	(1,840)	276
R073	MCCRACKEN CO BD OF ED	322,318	1,934,011	(1,034,166)	(744,878)	1,571,622	(1,131,501)	(98,681)	(1,230,182)	-	(1,230,182)	191,694	1,045,395	214,980	255,147	-	1,515,522	2,771,003	184,554	985,106	264,483	4,205,146	(1,448,890)	(1,265,159)	(4,179)	28,605
R076	RICHMOND UTILITIES	119,337	716,057	(382,894)	(275,787)	581,884	(418,932)	152	(418,780)	-	(418,780)	70,974	387,052	79,595	94,467	90,855	651,969	1,025,948	68,330	364,730	87,743	1,546,751	(476,693)	(417,817)	2,478	(2,759)
R078	CITY OF LORETTO	734	4,403	(2,354)	(1,696)	3,578	(2,576)	(943)	(3,519)	-	(3,519)	438	2,380	489	581	-	3,450	6,308	420	2,243	1,795	10,766	(3,860)	(3,232)	(210)	(19)
R079	MARSHALL CO PUB LIBRARY	28,031	168,194	(89,938)	(64,780)	136,679	(98,403)	(8,097)	(106,500)	-	(106,500)	16,676	90,915	18,696	22,189	11,008	142,808	240,985	16,050	85,671	5,915	348,621	(117,990)	(97,093)	6,012	3,259
R088	CITY OF WEST LIBERTY	49,584	297,518	(159,091)	(114,588)	241,770	(174,064)	13,997	(160,067)	-	(160,067)	29,489	160,818	33,071	39,250	62,327	295,466	426,277	28,391	151,544	66,095	672,307	(195,909)	(172,112)	(7,954)	(865)
R089	CENTRAL CITY MUN WTR&SEWR	35,432	212,603	(113,684)	(81,883)	172,766	(124,184)	(4,155)	(128,339)	-	(128,339)	21,073	114,919	23,632	28,048	12,970	179,569	304,612	20,288	108,291	40,180	473,371	(157,925)	(137,326)	(2,694)	4,140
R090	NELSON CO PUBLIC LIBRARY	30,332	182,002	(97,321)	(70,098)	147,899	(106,481)	(36,009)	(142,490)	-	(142,490)	18,046	98,378	20,231	24,011	-	142,620	260,768	17,368	92,704	90,733	461,573	(163,294)	(141,936)	(12,446)	(1,277)
R093	TRI CO COMM ACTION AGENCY	8,624	51,745	(27,669)	(19,929)	42,049	(30,273)	(5,788)	(36,061)	-	(36,061)	5,126	27,970	5,752	6,826	18,568	59,116	74,138	4,938	26,357	32,816	138,249	(37,902)	(34,070)	(6,368)	(790)
R097	PERRY COUNTY PUBLIC LIB	18,820	112,929	(60,386)	(43,494)	91,768	(66,069)	(21,881)	(87,950)	-	(87,950)	11,193	61,042	12,553	14,898	947	89,440	161,801	10,776	57,521	26,849	256,947	(93,858)	(74,364)	530	186
R103	ROWAN CO PUBLIC LIBRARY	16,296	97,784	(52,288)	(37,661)	79,461	(57,209)	9,111	(48,098)	-	(48,098)	9,692	52,855	10,869	12,900	31,640	108,264	140,102	9,331	49,807	13,670	212,910	(62,312)	(51,404)	8,365	708
R104	CITY OF RUSSELL SPRINGS	32,849	197,107	(105,398)	(75,915)	160,173	(115,318)	5,794	(109,524)	-	(109,524)	19,537	106,542	21,910	26,004	24,424	178,880	282,409	18,809	100,398	61,955	463,571	(143,225)	(131,448)	(9,656)	(360)
R105	CITY OF STAMPING GROUND	979	5,872	(3,140)	(2,262)	4,772	(3,436)	(8)	(3,444)	-	(3,444)	582	3,174	653	775	3,987	8,589	8,414	560	2,991	3,000	14,965	(4,351)	(3,371)	559	785
R106	SHELBY CO PARK RECREATION	15,139	90,840	(48,574)	(34,987)	73,818	(53,146)	(5,726)	(58,872)	-	(58,872)	9,004	49,102	10,098	11,984	9,911	81,095	130,153	8,668	46,270	27,071	212,162	(67,369)	(57,940)	(4,009)	(1,749)
R109	TAYLOR CO PUBLIC LIBRARY	11,435	68,612	(36,689)	(26,426)	55,756	(40,142)	(6,242)	(46,384)	-	(46,384)	6,801	37,087	7,627	9,052	14,047	67,813	98,306	6,547	34,948	9,616	149,417	(51,861)	(39,383)	5,704	3,937
R114	BOWLING GREEN PUBLIC SCHO	255,918	1,535,585	(821,117)	(591,425)	1,247,852	(898,401)	26,247	(872,154)	-	(872,154)	152,203	830,033	170,692	202,584	183,833	1,387,142	2,200,148	146,534	782,164	83,893	3,212,739	(1,044,926)	(847,519)	39,739	27,109
R115	S W E D A	2,417	14,505	(7,756)	(5,587)	11,787	(8,486)	269	(8,217)	-	(8,217)	1,438	7,840	1,612	1,914	1,006	12,372	20,783	1,384	7,388	568	30,123	(9,931)	(8,497)	365	331
R116	WAYNE CO CONSERV DIST	2,099	12,598	(6,736)	(4,852)	10,237	(7,370)	374	(6,996)	-	(6,996)	1,248	6,809	1,400	1,662	4,934	14,805	18,049	1,202	6,417	1,304	27,573	(6,535)	(7,827)	913	680
R117	WEBSTER COUNTY WATER DIST	11,892	71,356	(38,156)	(27,482)	57,985	(41,747)	(18,162)	(59,909)	-	(59,909)	7,079	38,570	7,932	9,414	5,241	61,157	102,236	6,809	36,346	36,936	182,327	(64,720)	(55,306)	(3,477)	2,340
R118	WILLIAMSBURG IND BD OF ED	42,449	254,706	(136,198)	(98,099)	206,980	(149,017)	(9,083)	(158,100)	-	(158,100)	25,246	137,677	28,313	33,602	137,923	337,515	364,937	24,305	129,737	73,233	592,211	(175,892)	(148,553)	39,112	30,638
R120	CITY OF MIDWAY	10,354	62,129	(33,222)	(23,929)	50,488	(36,349)	2,278	(34,071)	-	(34,071)	6,158	33,583	6,906	8,196	7,340	56,025	89,017	5,929	31,646	10,612	137,204	(39,836)	(41,300)	(380)	337
R959	N KY LEGAL AID SOCIETY	89,956	539,766	(288,627)	(207,889)	438,626	(315,792)	1,125	(314,667)	-	(314,667)	53,502	291,761	59,999	71,209	13,909	436,878	773,362	51,507	274,934	103,085	1,202,888	(412,250)	(367,793)	8,641	5,395
T036	FLOYD COUNTY CONSV DIST	2,622	15,733	(8,413)	(6,059)	12,785	(9,204)	(3,230)	(12,434)	-	(12,434)	1,559	8,504	1,749	2,076	-	12,329	22,541	1,501	8,014	11,275	43,331	(14,586)	(12,721)	(2,333)	(1,360)
V001	ADAIR COUNTY FISCAL COURT	71,054	426,347	(227,979)	(164,206)	346,459	(249,436)	8,389	(241,047)	-	(241,047)	42,258	230,454	47,392	56,246	70,422	404,514	610,859	40,684	217,164	87,300	956,007	(297,029)	(288,419)	20,653	13,300
V002	ALLEN COUNTY FISCAL COURT	83,206	499,264	(266,969)	(192,290)	405,714	(292,097)	(7,165)	(299,262)	-	(299,262)	49,486	269,868	55,497	65,866	26,077	417,308	715,333	47,642	254,305	55,151	1,072,431	(353,603)	(309,118)	864	6,739
V003	ANDERSON CO FISCAL COURT	106,963	641,814	(343,194)	(247,192)	521,553	(375,496)	41,218	(334,278)	-	(334,278)	63,615	346,921	71,343	84,672	98,423	601,359	919,575	61,245	326,914	157,638	1,465,372	(460,687)	(421,641)	17,618	697
V004	BALLARD COUNTY FISCAL CT	82,985	497,933	(266,258)	(191,777)	404,632	(291,318)	(32,406)	(323,724)	-	(323,724)	49,354	269,149	55,349	65,690	57,737	447,925	713,426	47,515	253,627	152,080	1,166,648	(394,050)	(323,908)	5,070	(5,830)
V005	BARREN CO FISCAL CT	88,454	530,752	(283,807)	(204,417)	431,302	(310,519)	83,367	(227,152)	-	(227,152)	52,607	286,889	58,997	70,020	289,062	704,968	760,449	50,647	270,344	22,842	1,104,282	(283,079)	(247,331)	85,760	45,336
V006	BATH CO FISCAL COURT	46,771	280,639	(150,065)	(108,087)	228,054	(164,189)	(5,838)	(170,027)	-	(170,027)	27,816	151,694	31,195	37,024	-	219,913	402,093	26,780	142,946	32,537	604,356	(209,040)	(180,663)	1,240	4,026
V007	BELL CO FISCAL CT	88,534	531,231	(284,063)	(204,602)	431,690	(310,799)	5,133	(305,666)	-	(305,666)	52,654	287,147	59,050	70,083	99,939	516,219	761,134	50,693	270,587	71,800	1,154,214	(369,702)	(296,071)	12,668	15,110
V008	BOONE CO FISCAL CT	423,794	2,542,896	(1,359,752)	(979,388)	2,066,416	(1,487,732)	142,551	(1,345,181)	-	(1,345,181)	252,046	1,374,518	282,663	335,474	350,991	2,343,646	3,643,398	242,657	1,295,247	79,030	5,260,332	(1,618,195)	(1,401,002)	55,615	46,895
V009	BOURBON CO FISCAL COURT	80,719	484,338	(258,988)	(186,541)	393,584	(283,364)	(17,148)	(300,512)	-	(300,512)	48,006	261,801	53,838	63,897	53,080	432,616	693,948	46,218	246,702	202,917	1,189,785	(370,140)	(321,302)	(38,623)	(27,106)
V010	BOYD COUNTY FISCAL COURT	299,066	1,794,487	(959,558)	(691,140)	1,458,241	(1,049,872)	146,535	(903,337)	-	(903,337)	177,865	969,978	199,471	236,740	259,612	1,665,801	2,571,096	171,240	914,038	106,328	3,762,702	(1,124,255)	(1,026,721)	24,741	29,334
V011	BOYLE COUNTY FISCAL COURT	145,641	873,890	(467,291)	(336,576)	710,145	(511,273)	73,826	(437,447)	-	(437,447)	86,618	472,365	97,140	115,289	201,282	886,076	1,252,087	83,391	445,124	12,988	1,793,590	(537,743)	(450,124)	56,779	23,576
V012	BRACKEN CO FISCAL COURT	51,622	309,747	(165,630)	(119,298)	251,708	(181,219)	14,180	(167,039)	-	(167,039)	30,701	167,428	34,431	40,864	12,792	255,515	443,798	29,558	157,773	16,353	647,482	(219,232)	(184,223)	6,483	5,006
V013	BREATHITT CO FISCAL COURT	45,942	275,666	(147,406)	(106,172)	224,012	(161,279)	(27,714)	(188,993)	-	(188,993)	27,328	149,006	30,642	36,368	30,476	246,492	394,967	26,305	140,413	74,489	636,174	(219,217)	(189,571)	8,150	10,955
V014	BRECKINRIDGE CO FISCAL CT	99,295	595,803	(318,591)	(229,472)	484,163	(348,577)	9,826	(338,751)	-	(338,751)	59,055	322,051	66,228	78,602	80,944	547,825	853,652	56,855	303,478	52,664	1,266,649	(407,088)	(329,474)	10,719	7,010
V016	BUTLER COUNTY FISCAL CT	74,295	445,791	(238,376)	(171,695)	362,260	(260,812)	(311)	(261,123)	-	(261,123)	44,186	240,964	49,553	58,811	57,063	406,391	638,718	42,540	227,068	137,196	1,045,522	(318,710)	(286,766)	(23,230)	(10,425)
V017	CALDWELL CO FISCAL COURT	47,522	285,146	(152,475)	(109,823)	231,716	(166,826)	(31,188)	(198,014)	-	(198,014)	28,262	154,130	31,696	37,618	-	223,444	408,549	27,210	145,241	69,116	650,115	(228,804)	(195,139)	(4,351)	1,617

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
V019	CAMPBELL CO FISCAL CT	332,820	1,997,022	(1,067,859)	(769,146)	1,622,826	(1,168,366)	(184,675)	(1,353,041)	-	(1,353,041)	197,940	1,079,455	221,984	263,459	340,821	1,905,719	2,861,283	190,567	1,017,201	178,746	4,247,797	(1,447,518)	(1,142,496)	146,121	101,815
V020	CARLISLE CO FISCAL COURT	38,632	231,805	(123,952)	(89,279)	188,370	(135,618)	11,363	(124,255)	-	(124,255)	22,976	125,298	25,767	30,581	11,513	193,159	332,124	22,120	118,072	25,461	497,777	(166,218)	(148,273)	4,003	5,875
V021	CARROLL CO FISCAL CT	117,348	704,122	(376,512)	(271,190)	572,186	(411,949)	68,413	(343,536)	-	(343,536)	69,791	380,601	78,269	92,892	160,261	712,021	1,008,848	67,191	358,651	66,860	1,501,550	(430,628)	(376,962)	4,771	13,290
V022	CARTER CO FISCAL CT	116,994	702,001	(375,378)	(270,373)	570,462	(410,709)	(44,185)	(454,894)	-	(454,894)	69,580	379,454	78,033	92,612	36,427	586,526	1,005,810	66,989	357,571	286,030	1,716,409	(562,476)	(529,136)	(34,629)	(3,632)
V023	CASEY CO FISCAL COURT	76,284	457,726	(244,758)	(176,291)	371,958	(267,794)	(58,382)	(326,176)	-	(326,176)	45,369	247,415	50,880	60,386	-	358,681	655,818	43,679	233,147	62,212	994,856	(357,896)	(297,313)	10,344	8,690
V024	CHRISTIAN CO FISCAL COURT	117,810	706,900	(377,997)	(272,260)	574,443	(413,575)	(88,513)	(502,088)	-	(502,088)	70,066	382,102	78,577	93,259	43,559	597,497	1,012,828	67,456	360,066	151,207	1,591,557	(579,070)	(457,878)	21,261	21,627
V025	CLARK COUNTY FISCAL COURT	118,481	710,922	(380,148)	(273,809)	577,712	(415,928)	28,442	(387,486)	-	(387,486)	70,465	384,276	79,034	93,789	141,556	698,645	1,018,591	67,840	362,115	186,612	1,635,158	(453,107)	(436,201)	(29,789)	(17,416)
V026	CLAY COUNTY FISCAL CT	96,301	577,835	(308,983)	(222,551)	469,562	(338,065)	(204,724)	(542,789)	-	(542,789)	57,274	312,338	64,231	76,232	76,017	528,818	827,907	55,140	294,325	747,238	1,924,630	(628,015)	(622,187)	(88,709)	(56,881)
V027	CLINTON CO FISCAL COURT	66,406	398,455	(213,064)	(153,463)	323,793	(233,118)	(35,647)	(268,765)	-	(268,765)	39,494	215,378	44,291	52,567	39,511	351,747	570,896	38,023	202,957	44,997	856,873	(305,219)	(234,607)	19,712	14,987
V028	CRITTENDEN CO FIS CT	87,331	524,016	(280,205)	(201,823)	425,827	(306,578)	3,478	(303,100)	-	(303,100)	51,939	283,247	58,248	69,131	58,908	469,534	750,796	50,004	266,912	18,437	1,086,149	(362,469)	(304,884)	29,730	21,006
V030	DAVIESS CO FISCAL COURT	212,566	1,275,462	(682,022)	(491,340)	1,036,470	(746,214)	(51,743)	(797,957)	-	(797,957)	126,421	689,428	141,777	168,267	46,309	1,045,781	1,827,450	121,711	649,668	330,174	2,929,003	(962,373)	(838,018)	(47,251)	(35,580)
V031	EDMONSON CO FISCAL CT	59,319	355,931	(190,325)	(137,085)	289,237	(208,239)	5,608	(202,631)	-	(202,631)	35,276	192,392	39,564	46,957	47,285	326,198	509,969	33,965	181,296	95,734	820,964	(267,092)	(250,397)	11,147	11,575
V032	ELLIOTT CO FISCAL CT	34,388	206,339	(110,335)	(79,471)	167,676	(120,719)	22,733	(97,986)	-	(97,986)	20,452	111,533	22,936	27,221	40,213	201,903	295,637	19,690	105,100	9,115	429,542	(124,344)	(109,579)	4,053	2,231
V033	ESTILL CO FISCAL COURT	64,102	384,630	(205,671)	(148,139)	312,559	(225,029)	(45,061)	(270,090)	-	(270,090)	38,124	207,905	42,755	50,743	2,869	304,272	551,088	36,703	195,915	116,115	899,821	(310,869)	(275,893)	(9,999)	1,212
V035	FLEMING CO FISCAL COURT	40,895	245,382	(131,212)	(94,508)	199,403	(143,562)	(10,915)	(154,477)	-	(154,477)	24,322	132,637	27,276	32,372	11,486	203,771	351,577	23,416	124,988	47,627	547,608	(183,007)	(168,811)	4,653	3,327
V036	FLOYD CO FISCAL COURT	129,216	775,333	(414,591)	(298,617)	630,054	(453,612)	(62,243)	(515,855)	-	(515,855)	76,849	419,093	86,184	102,287	8,905	616,469	1,110,878	73,986	394,923	159,377	1,739,164	(614,968)	(533,140)	8,961	16,450
V037	FRANKLIN CO FISCAL COURT	184,094	1,104,622	(590,670)	(425,442)	897,641	(646,264)	(67,929)	(714,193)	-	(714,193)	109,487	597,084	122,787	145,729	-	865,600	1,582,675	105,409	562,649	100,459	2,351,192	(818,152)	(707,273)	19,765	20,068
V038	FULTON COUNTY FIS CT	104,631	627,816	(335,709)	(241,801)	510,178	(367,306)	(21,735)	(389,041)	-	(389,041)	62,228	339,355	69,787	82,825	94,108	586,075	899,519	59,910	319,784	62,494	1,341,707	(414,691)	(360,887)	19,660	297
V039	GALLATIN CO FISCAL COURT	78,365	470,214	(251,435)	(181,101)	382,106	(275,100)	(495)	(275,595)	-	(275,595)	46,606	254,166	52,268	62,033	22,582	391,049	673,710	44,870	239,508	43,968	1,002,056	(339,071)	(290,440)	13,154	5,349
V040	GARRARD CO FISCAL COURT	73,986	443,941	(237,387)	(170,982)	360,757	(259,729)	(61,146)	(320,875)	-	(320,875)	44,002	239,964	49,347	58,567	10,364	358,242	636,067	42,363	226,125	290,884	1,195,439	(519,218)	(319,418)	(8,965)	10,406
V041	GRANT COUNTY FISCAL COURT	114,679	688,107	(367,948)	(265,022)	559,171	(402,580)	2,495	(400,085)	-	(400,085)	68,208	371,944	76,488	90,779	28,329	567,540	985,902	65,663	350,493	81,810	1,483,868	(504,676)	(434,686)	16,413	6,621
V042	GRAVES COUNTY FISCAL CT	137,297	823,828	(440,522)	(317,294)	669,461	(481,984)	(76,993)	(558,977)	-	(558,977)	81,656	445,305	91,575	108,684	4,362	649,926	1,180,360	78,614	419,624	152,693	1,831,291	(646,876)	(549,468)	9,412	5,567
V043	GRAYSON CO FISCAL COURT	216,206	1,297,303	(693,701)	(499,652)	1,054,218	(758,993)	222,100	(536,893)	-	(536,893)	128,586	701,234	144,205	171,148	420,457	1,437,044	1,858,743	123,796	660,793	-	2,643,332	(713,383)	(636,710)	97,784	46,021
V044	GREEN COUNTY FISCAL COURT	29,940	179,651	(96,064)	(69,192)	145,988	(105,106)	(13,876)	(118,982)	-	(118,982)	17,807	97,107	19,970	23,701	9,278	150,056	257,399	17,143	91,507	15,143	381,191	(134,179)	(106,996)	6,845	3,195
V045	GREENUP CO FISCAL CT	235,180	1,411,154	(754,580)	(543,501)	1,146,736	(825,602)	259,841	(565,761)	-	(565,761)	139,870	762,774	156,861	186,168	636,021	1,741,824	2,021,866	134,660	718,784	-	2,875,310	(730,596)	(613,577)	160,121	50,567
V046	HANCOCK CO FISCAL COURT	79,861	479,192	(256,236)	(184,559)	389,403	(280,353)	(39,365)	(319,718)	-	(319,718)	47,496	259,019	53,266	63,218	-	375,501	686,575	45,727	244,081	80,977	1,057,360	(379,726)	(311,155)	2,802	6,223
V047	HARDIN CO FISCAL COURT	159,199	955,244	(510,793)	(367,909)	776,253	(558,869)	102,263	(456,606)	-	(456,606)	94,681	516,340	106,183	126,022	266,748	1,015,293	1,368,649	91,154	486,562	307	1,946,677	(559,029)	(478,097)	71,875	33,875
V048	HARLAN CO FIS CT	123,202	739,252	(395,297)	(284,720)	600,733	(432,503)	(56,179)	(488,682)	-	(488,682)	73,278	399,590	82,174	97,527	23,821	603,112	1,059,182	70,543	376,545	129,239	1,635,509	(577,703)	(482,617)	9,368	18,554
V049	HARRISON CO FISCAL COURT	49,638	297,841	(159,263)	(114,713)	242,033	(174,253)	(10,905)	(185,158)	-	(185,158)	29,521	160,993	33,107	39,293	14,149	247,542	426,739	28,422	151,708	46,535	653,404	(225,402)	(192,368)	3,582	8,328
V050	HART COUNTY FISCAL COURT	104,395	626,404	(334,954)	(241,257)	509,030	(366,480)	25,999	(340,481)	-	(340,481)	62,088	338,592	69,630	82,639	39,612	530,473	897,496	59,775	319,065	2,898	1,279,234	(417,695)	(361,071)	17,801	12,204
V051	HENDERSON CO FISCAL COURT	221,005	1,326,100	(709,100)	(510,743)	1,077,619	(775,840)	(128,633)	(904,473)	-	(904,473)	131,440	716,800	147,406	174,947	67,143	1,106,296	1,900,003	126,544	675,461	224,312	2,926,320	(1,025,388)	(861,681)	29,202	37,848
V052	HENRY CO FISCAL COURT	42,121	252,741	(135,147)	(97,342)	205,383	(147,867)	(52,126)	(199,993)	-	(199,993)	25,016	136,615	28,094	33,343	10,471	208,523	362,121	24,118	128,736	90,281	555,256	(193,136)	(160,831)	5,309	1,925
V053	HICKMAN CO FISCAL COURT	38,442	230,664	(123,342)	(88,839)	187,443	(134,951)	(13,431)	(148,382)	-	(148,382)	22,863	124,681	25,640	30,431	-	180,752	330,489	22,011	117,491	21,377	491,368	(170,388)	(147,798)	3,609	3,960
V054	HOPKINS CO FISCAL COURT	175,347	1,052,134	(562,603)	(405,226)	854,988	(615,556)	(17,034)	(632,590)	-	(632,590)	104,285	568,713	116,953	138,804	97,253	921,721	1,507,472	100,400	535,914	77,224	2,221,010	(764,700)	(611,692)	52,853	24,250
V055	JACKSON CO FISCAL COURT	89,638	537,674	(287,508)	(207,083)	436,926	(314,568)	2,560	(312,008)	-	(312,008)	53,298	290,630	59,767	70,933	51,380	472,710	770,365	51,308	273,869	97,951	1,193,493	(367,809)	(341,524)	(4,040)	(7,423)
V057	JESSAMINE CO FISCAL COURT	241,826	1,451,033	(775,905)	(558,860)	1,179,143	(848,933)	103,353	(745,580)	-	(745,580)	143,825	784,330	161,294	191,429	215,529	1,352,582	2,079,003	138,465	739,097	126,445	3,083,010	(934,900)	(825,752)	9,929	20,294
V060	KNOTT CO FISCAL CT	74,490	446,961	(239,001)	(172,145)	363,210	(261,496)	57,731	(203,765)	-	(203,765)	44,302	241,597	49,683	58,966	124,318	474,564	640,394	42,651	227,663	-	910,708	(261,915)	(227,008)	34,293	18,486
V061	KNOX CO FISCAL CT	127,688	766,170	(409,691)	(295,088)	622,608	(448,251)	9,170	(439,081)	-	(439,081)	75,941	414,140	85,166	101,078	59,463	659,847	1,097,750	73,112	390,256	80,752	1,650,879	(523,746)	(493,353)	15,741	16,335
V062	LARUE CO FISCAL COURT	81,660	489,986	(262,008)	(188,716)	398,174	(286,668)	(5,227)	(291,895)	-	(291,895)	48,566	264,853	54,466	64,642	39,069	423,030	702,040	46,757	249,579	43,345	1,041,721	(346,799)	(295,305)	17,617	15,796
V063	LAUREL COUNTY FISCAL COUR	250,750	1,504,576	(804,535)	(579,482)	1,222,652	(880,258)	87,555	(792,703)	-	(792,703)	149,130	813,272	167,245	198,493	206,986	1,385,996	2,155,718	143,575	766,369	210,494	3,276,156	(1,013,173)	(868,589)	(7,372)	(1,027)
V064	LAWRENCE CO FISCAL CT	76,623	459,760	(245,845)	(177,075)	373,611	(268,384)	(9,998)	(278,982)	-	(278,982)	45,570	248,515	51,106	60,654	16,449	376,724	658,732	43,873	234,183	165,988	1,102,776	(369,712)	(340,559)	(17,197)	1,416
V065	LEE COUNTY FISCAL COURT	63,304	379,847	(203,114)	(146,287)	308,672	(222,231)	42,890	(179,341)	-	(179,341)	37,648	205,319	42,223	50,112	24,116	321,770	544,234	36,247	191,478	98,745	872,704	(289,026)	(271,843)	5,637	4,276
V066	LESLIE CO FISCAL COURT	112,049	672,328	(359,511)	(258,945)	546,349	(393,348)	29,574	(363,774)	-	(363,774)	66,640	363,415	74,734	88,698	198,253	725,100	963,295	64,157	342,456	63,646	1,433,554	(425,617)	(337,906)	48,872	6,197
V067	LETCHER CO FISCAL COURT	80,964	485,808	(259,774)	(187,107)	394,779	(284,224)	(23,021)	(307,245)	-	(307,245)	48,152	262,595	54,001	64,091	77,183	457,870	696,053	46,358	247,451	79,329	1,069,191	(365,362)	(293,038)	32,566	14,514
V068	LEWIS COUNTY FISCAL COURT	48,948	293,703	(157,051)	(113,119)	238,670	(171,832)	(106,895)	(278,727)	-	(278,727)	29,111	158,756	32,647	38,747	-	230,150	420,811	28,027	149,601	161,551	759,990	(302,733)	(217,923)	(9,551)	368
V069	LINCOLN CO FISCAL COURT	58,877	353,280	(188,908)	(136,064)	287,083	(206,688)	(84,629)	(291,317)	-	(291,317)	35,016	190,959	39,270	46,607	53,994	330,830	506,170	33,712	179,946	95,238	815,066	(307,567)	(207,651)	22,700	8,283
V070	LIVINGSTON CO FISCAL CT	67,559	405,376	(216,765)	(156,129)	329,418	(237,167)	(46,221)	(283,388)	-	(283,388)	40,180	219,119	45,061	53,480	8,952	326,611	580,812	38,683	206,482	116,159	942,136	(331,783)	(272,795)	(11,729)	786
V071	LOGAN COUNTY FISCAL COURT	172,606	1,035,687	(553,809)	(398,891)	841,623	(605,933)	104,079	(501,854)	-	(501,854)	102,655	559,822	115,125	136,634	254,054	1,065,635	1,483,907	98,831	527,537	21,430	2,131,705	(628,186)	(522,569)	58,388	26,297
V072	LYON COUNTY FISCAL COURT	28,713	172,286	(92,126)	(66,355)	140,004	(100,797)	(34,845)	(135,642)	-	(135,642)	17,077	93,126	19,151	22,729	-	135,006	246,847	16,440	87,755	73,439	424,481	(153,246)	(128,012)	(8,373)	175
V073	MCCRACKEN CO FISCAL COURT	130,453	782,756	(418,560)	(301,476)	636,085	(457,955)	(67,918)	(525,873)	-	(525,873)	77,585	423,105	87,009	103,266	1,718	615,098	1,121,513	74,695	398,704	92,841	1,687,751	(611,402)	(495,594)	19,092	15,248
V074	MCCREARY CO FISCAL CT	104,211	625,298	(334,363)	(240,831)	508,131	(365,833)	30,749	(335,084)	-	(335,084)	61,978	337,994	69,507	82,493	82,828	572,822	895,911	59,669	318,501	98,282	1,372,363	(413,965)	(384,110)	(6,603)	5,197
V075	MCLEAN COUNTY FISCAL CT	78,987	473,948	(253,432)	(182,539)	385,141	(277,285)	(3,287)	(280,572)	-	(280,572)	46,977	256,184	52,683	62,526	56,353	427,746	679,061	45,227	241,410	28,612	994,310	(336,534)	(266,156)	22,468	13,659
V076	MADISON CO FISCAL COURT	181,551	1,089,362	(582,510)	(419,564)	885,241	(637,336)	(155,864)	(793,200)	-	(793,200)	107,975	588,836	121,091	143,715	148,837	1,002,479	1,560,811	103,953	554,877	466,428	2,686,069	(871,439)	(744,887)	(71,670)	4,405
V077	MAGOFFIN CO FISCAL COURT	47,499	285,007	(152,401)	(109,770)	231,603	(166,745)	(5,198)	(171,943)	-	(171,943)	28,249	154,056	31,681	37,600	35,250	258,587	408,351	27,197	145,171	37,046	617,765	(203,525)	(173,885)	7,738	10,495
V078	MARION CO FISCAL COURT	186,296	1,117,837	(597,736)	(430,531)	908,380	(653,995)	65,275	(588,720)	-	(588,720)	110,797	604,227	124,256	147,472	126,280	1,002,235	1,601,608	106,670	569,380	42,285	2,319,943	(707,595)	(649,816)	21,026	18,637
V079	MARSHALL CO FISCAL COURT	113,795	802,811	(429,284)	(309,200)	652,382	(469,688)	(137,624)	(607,312)	-	(607,312)	79,578	433,945	89,239	105,912	-	629,096	1,150,247	76,608	408,919	187,402	1,823,176	(659,370)	(545,186)	(2,188)	12,664
V080	MARTIN CO FISCAL COURT	59,086	354,536	(189,580)	(136,548)	288,104	(207,423)	8,760	(198,663)	-	(198,663)	35,141	191,638	39,409	46,773	22,963	300,783	507,970	33,832	180,586	18,454	740,842	(237,399)	(211,714)	5,745	3,310
V081	MASON CO FIS CT	120,974	725,882	(388,148)	(279,571)	589,869	(424,681)	7,010	(417,671)	-	(417,671)	71,948	392,363	80,687	95,763	45,731	614,544	1,040,026	69,268	369,735	36,180	1,515,209	(513,633)	(427,087)	22,494	17,561
V082	MEADE COUNTY FISCAL COURT	204,657	1,228,005	(656,646)	(472,962)	997,905	(718,449)	33,560	(684,889)	-	(684,889)	121,717	663,776	136,502	162,006	57,266	1,019,550	1,759,455	117,183	625,495	175,274	2,677,407	(869,971)	(812,203)	899	23,418
V083	MENIFEE CO FISCAL COURT	32,932	197,602	(105,663)	(76,106)	160,576	(115,608)	(2,777)	(118,385)	-	(118,385)	19,586	106,810	21,965	26,069	3,509	158,353	283,120	18,856	100,650	15,801	418,427	(144,557)	(122,550)	3,091	3,941
V084	MERCER COUNTY FISCAL COUR	67,619	405,733	(216,956)	(156,267)	329,708	(237,376)	(1,615)	(238,991)	-	(238,991)	40,215	219,312	45,100	53,527	47,575	365,514	581,324	38,717	206,664	75,435	902,140	(294,131)	(269,145)	18,266	8,388
V085	METCALFE CO FISCAL COURT	45,018	270,122	(144,441)	(104,037)	219,507	(158,036)	12,122	(145,914)	-	(145,914)	26,774	146,010	30,026	35,636	54,288	265,960	387,024	25,776	137,589	22,843	573,232	(173,811)	(146,002)	5,955	6,586
V086	MONROE CO FISCAL COURT	48,368	290,223	(155,190)	(111,778)	235,842	(169,796)	25,845	(143,951)	-	(143,951)	28,766	156,875	32,261	38,288	122,746	350,179	415,824	27,695	147,828	11,598	602,944	(174,572)	(136,441)	39,341	18,899
V087	MONTGOMERY CO FISCAL CT	116,130	696,815	(372,605)	(268,376)	566,247	(407,674)	(40,455)	(448,129)	-	(448,129)	69,067	376,651	77,456	91,928	105,066	651,101	998,378	66,494	354,929	208,061	1,627,862	(515,801)	(492,045)	6,950	24,135
V088	MORGAN CO FISCAL CT	46,549	279,308	(149,353)	(107,574)	226,972	(163,410)	3,061	(160,349)	-	(160,349)	27,684	150,975	31,047	36,848	34,035	252,905	400,185	26,653	142,268	101,420	670,526	(204,393)	(209,415)	(6,469)	2,655
V089	MUHLENBERG CO FISCAL CT	165,581	993,538	(531,270)	(382,658)	807,372	(581,273)	(32,251)	(613,524)	-	(613,524)	98,477	537,039	110,439	131,074	56,296	834,848	1,423,516	94,809	506,067	180,582	2,204,974	(707,433)	(665,358)	1,786	879
V090	NELSON CO FISCAL CT	269,624	1,617,827	(865,094)	(623,100)	1,314,683	(946,516)	117,403	(829,113)	-	(829,113)	160,355	874,488	179,834	213,434	272,125	1,539,881	2,317,982	154,382	824,055	38,417	3,334,836	(1,059,131)	(881,146)	109,288	36,034
V091	NICHOLAS CO FISCAL COURT	48,342	290,067	(155,106)	(111,718)	235,715	(169,705)	16,621	(153,084)	-	(153,084)	28,751	156,791	32,243	38,267	32,015	259,316	415,601	27,680	147,748	67,463	658,490	(198,784)	(201,802)	(1,231)	2,644
V092	OHIO COUNTY FISCAL CT	119,966	719,831	(384,912)	(277,241)	584,951	(421,140)	59,134	(362,006)	-	(362,006)	71,348	389,092	80,015	94,965	54,448	618,520	1,031,356	68,690	366,653	15,189	1,481,888	(475,152)	(415,457)	16,122	11,119
V093	OLDHAM CO FISCAL COURT	171,507	1,053,097	(563,118)	(405,597)	855,771	(616,119)	60,531	(555,588)	-	(555,588)	104,380	569,233	117,060	138,931	123,856	949,080	1,508,851	100,492	536,404	9,495	2,155,242	(678,007)	(596,970)	50,507	18,309
V094	OWEN COUNTY FISCAL COURT	72,776	436,680	(233,504)	(168,186)	354,856	(255,481)	41,505	(213,976)	-	(213,976)	43,283	236,039	48,540	57,609	34,397	376,585	625,664	41,670	222,427	72,729	962,490	(299,558)	(285,924)	(5,283)	4,859
V095	OWSLEY CO FISCAL COURT	28,275	169,658	(90,721)	(65,343)	137,868	(99,259)	(3,259)	(102,518)	-	(102,518)	16,816	91,706	18,859	22,382	22,859	155,806	243,082	16,190	86,417	32,936	378,625	(120,732)	(103,247)	(1,989)	3,150
V096	PENDLETON CO FISCAL COURT	54,346	326,091	(174,369)	(125,593)	264,989	(190,781)	(10,465)	(201,246)	-	(201,246)	32,321	176,263	36,248	43,020	74,977	330,508	467,214	31,117	166,097	81,480	745,908	(244,648)	(201,049)	11,660	18,618
V097	PERRY COUNTY FISCAL COURT	157,500	945,049	(505,342)	(363,982)	767,969	(552,905)	62,671	(490,234)	-	(490,234)	93,671	510,830	105,050	124,677	255,109	995,666	1,354,043	90,182	481,369	155,714	2,081,308	(575,527)	(543,589)	5,292	28,181
V098	PIKE COUNTY FISCAL COURT	312,131	1,872,885	(1,001,480)	(721,335)	1,521,949	(1,095,739)	79,637	(1,016,102)	-	(1,016,102)	185,636	1,012,355	208,186	247,082	181,534	1,649,157	2,683,422	178,721	953,971	80,701	3,896,815	(1,216,997)	(1,100,388)	33,966	35,760
V099	POWELL CO FISCAL CT	127,873	767,271	(410,280)	(295,615)	623,502	(448,895)	14,434	(434,461)	-	(434,461)	76,050	414,735	85,288	101,223	38,344	639,596	1,099,327	73,217	390,816	32,239	1,595,599	(531,550)	(452,881)	16,197	12,225
V100	PULASKI CO FISCAL CT	202,053	1,212,382	(648,292)	(466,945)	985,209	(709,309)	(101,881)	(811,190)	-	(811,190)	120,168	655,332	134,766	159,945	142,381	1,092,424	1,737,070	115,692	617,538	568,114	3,038,414	(975,615)	(971,810)	(1,745)	3,138
V101	ROBERTSON CO FISCAL CT	16,289	97,738	(52,263)	(37,643)	79,424	(57,182)	(13,768)	(70,950)	-	(70,950)	9,688	52,830	10,864	12,894	10,391	86,979	140,036	9,327	49,784	27,755	226,902	(83,376)	(63,879)	3,526	3,805
V102	ROCKCASTLE CO FISCAL CT	87,873	527,266	(281,943)	(203,075)	428,468	(308,479)	(45,402)	(353,881)	-	(353,881)	52,261	285,004	58,610	69,560	12,640	425,814	755,453	50,315	268,568	119,397	1,193,733	(416,453)	(345,961)	(8,861)	3,356
V103	ROWAN CO FISCAL COURT	168,589	1,011,587	(540,922)	(389,609)	822,039	(591,833)	94,526	(497,307)	-	(497,307)	100,266	546,795	112,446	133,455	126,234	918,930	1,449,376	96,531	515,261	19,312	2,080,480	(669,058)	(563,112)	42,059	28,502
V104	RUSSELL CO FISCAL COURT	88,624	531,772	(284,352)	(204,810)	432,130	(311,116)	(11,701)	(322,817)	-	(322,817)	52,708	287,440	59,111	70,155	32,470	449,176	761,910	50,745	270,863	137,502	1,221,020	(406,906)	(382,066)	6,945	10,183
V105	SCOTT CO FISCAL CT	157,855	947,181	(506,482)	(364,804)	769,701	(554,152)	67,738	(486,414)	-	(486,414)	93,882	511,982	105,287	124,958	60,503	802,730	1,357,098	90,385	482,455	39,634	1,969,572	(646,261)	(569,728)	25,503	23,649
V106	SHELBY CO FISCAL COURT	127,826	766,995	(410,132)	(295,405)	623,227	(448,733)	5,490	(443,243)	-	(443,243)	76,023	414,585	85,257	101,187	-	601,029	1,098,930	73,191	390,676	30,972	1,593,769	(548,394)	(475,633)	17,852	13,434
V107	SIMPSON CO FISCAL COURT	107,374	644,275	(344,510)	(248,140)	523,551	(376,936)	(18,242)	(395,178)	-	(395,178)	63,858	348,251	71,616	84,997	49,828	554,691	923,101	61,480	328,167	65,331	1,378,079	(451,076)	(384,872)	4,632	7,937

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
V108	SPENCER CO TREASURER	51,655	309,943	(165,735)	(119,374)	251,867	(181,334)	(454)	(181,788)	-	(181,788)	30,721	167,534	34,453	40,890	10,421	253,298	444,079	29,576	157,872	29,514	661,041	(216,832)	(195,548)	1,323	3,314
V109	TAYLOR COUNTY FISCAL COUR	110,445	662,704	(354,365)	(255,238)	538,529	(387,718)	17,303	(370,415)	-	(370,415)	65,686	358,213	73,665	87,428	49,483	568,789	949,506	63,239	337,554	30,856	1,381,155	(436,264)	(394,364)	11,394	6,868
V110	TODD COUNTY FISCAL COURT	70,932	425,615	(227,587)	(163,924)	345,865	(249,008)	(13,600)	(262,608)	-	(262,608)	42,186	230,059	47,310	56,150	7,492	341,011	609,810	40,614	216,791	25,632	892,847	(309,919)	(263,343)	11,907	9,519
V111	TRIGG COUNTY FISCAL COURT	80,154	480,950	(257,176)	(185,236)	390,831	(281,382)	(32,704)	(314,086)	-	(314,086)	47,676	259,969	53,461	63,450	4,696	381,576	689,093	45,895	244,976	42,005	1,021,969	(358,981)	(298,343)	10,541	6,395
V112	TRIMBLE CO FISCAL COURT	52,912	317,487	(169,768)	(122,279)	257,997	(185,747)	(35,180)	(220,927)	-	(220,927)	31,469	171,612	35,291	41,885	69,193	317,981	454,887	30,296	161,715	25,032	671,930	(203,589)	(169,811)	17,035	2,415
V113	UNION COUNTY FISCAL COURT	119,398	716,426	(383,091)	(275,929)	582,184	(419,148)	76,015	(343,133)	-	(343,133)	71,010	387,251	79,636	94,515	114,379	675,781	1,026,476	68,365	364,918	625	1,460,384	(456,169)	(392,254)	41,500	22,320
V114	WARREN COUNTY FISCAL COUR	356,572	2,139,543	(1,144,069)	(824,038)	1,738,642	(1,251,749)	184,687	(1,067,062)	-	(1,067,062)	212,066	1,156,492	237,827	282,262	307,201	1,983,782	3,065,484	204,167	1,089,796	124,456	4,483,903	(1,388,793)	(1,191,169)	40,230	43,611
V115	WASHINGTON CO FIS COURT	59,942	359,671	(192,325)	(138,526)	292,277	(210,427)	(12,579)	(223,006)	-	(223,006)	35,650	194,414	39,980	47,450	-	281,844	515,327	34,322	183,202	55,016	787,867	(273,034)	(238,130)	257	4,884
V116	WAYNE COUNTY FISCAL COURT	134,262	805,611	(430,781)	(310,278)	654,658	(471,326)	(42,168)	(513,494)	-	(513,494)	79,850	435,459	89,550	106,281	51,915	683,205	1,154,260	76,876	410,345	236,291	1,877,772	(619,889)	(585,266)	2,537	8,051
V117	WEBSTER CO FISCAL COURT	82,781	496,711	(265,604)	(191,307)	403,639	(290,603)	(111,527)	(402,130)	-	(402,130)	49,218	268,488	55,213	65,529	-	389,230	711,675	47,389	253,004	132,507	1,144,585	(411,885)	(339,300)	(7,212)	3,040
V119	CITY OF HIGHLAND HEIGHTS	19,876	119,262	(63,773)	(45,933)	96,915	(69,775)	29,203	(40,572)	-	(40,572)	11,821	64,465	13,257	15,734	16,969	110,425	170,876	11,381	60,747	2,779	245,783	(68,024)	(71,794)	2,706	1,754
V120	WOODFORD CO FISCAL COURT	121,647	729,922	(390,308)	(281,127)	593,151	(427,044)	14,317	(412,727)	-	(412,727)	72,348	394,546	81,136	96,296	182,254	754,232	1,045,814	69,653	371,792	91,585	1,578,844	(477,065)	(374,676)	21,855	5,279
V122	FAMILY HEALTH CENTER	601,522	3,609,317	(1,929,995)	(1,390,116)	2,933,013	(2,111,646)	(264,239)	(2,375,885)	-	(2,375,885)	357,747	1,950,952	401,204	476,163	67,069	2,895,388	5,171,338	344,420	1,838,438	472,033	7,826,229	(2,749,272)	(2,364,348)	101,403	81,375
V125	LOUISVILLE MEM COMM	554	3,325	(1,778)	(1,281)	2,702	(1,945)	(18,488)	(20,433)	-	(20,433)	330	1,797	370	439	-	2,606	4,764	317	1,694	45,901	52,676	(21,503)	(19,326)	(9,232)	(8)
V126	LOU & JEFF CO RIVERPORT	6,212	37,274	(19,931)	(14,356)	30,290	(21,807)	(1,833)	(23,640)	-	(23,640)	3,695	20,148	4,143	4,917	33,748	62,956	53,405	3,557	18,986	7,013	82,961	(21,776)	(14,901)	9,650	7,022
V127	LOU LABOR MANAGER COM	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)	80
V129	T A R C	1,063,993	6,380,691	(3,411,921)	(2,457,502)	5,185,097	(3,733,051)	(644,478)	(4,377,529)	-	(4,377,529)	632,439	3,448,970	709,263	841,780	-	5,000,013	9,142,096	608,880	3,250,063	1,070,313	14,071,352	(5,007,350)	(4,122,737)	(1,180)	59,928
V130	ANCHORAGE BD OF EDUCATION	26,764	160,593	(85,873)	(61,852)	130,502	(93,956)	(10,308)	(104,264)	-	(104,264)	15,918	86,806	17,851	21,186	2,248	128,091	230,094	15,325	81,800	54,988	382,207	(127,538)	(111,387)	(9,663)	(5,520)
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	(1,754)	(1,754)	-	(1,754)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	1,055	6,328	(3,384)	(2,437)	5,142	(3,702)	(5,606)	(9,308)	-	(9,308)	627	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 WURTLAND	1,299	7,797	(4,169)	(3,003)	6,336	(4,562)	(5,795)	(10,357)	-	(10,357)	773	4,215	867	1,029	977	7,088	11,172	744	3,972	18,588	34,476	(12,330)	(11,972)	(3,308)	222
V147	HARDIN CO WATER DIST #2	158,150	948,951	(507,428)	(365,485)	771,139	(555,188)	61,708	(493,480)	-	(493,480)	94,058	512,938	105,483	125,191	272,336	1,015,948	1,359,633	90,554	483,357	186,023	2,119,567	(614,707)	(505,212)	27,506	(11,205)
V151	HOUSING AUTH OF HENDERSON	33,654	201,936	(107,980)	(77,775)	164,098	(118,143)	(32,535)	(150,678)	-	(150,678)	20,015	109,153	22,447	26,641	258	158,499	289,329	19,270	102,858	59,679	471,136	(168,755)	(137,613)	(3,652)	(2,618)
V156	JEFF CO BD OF ED	6,496,891	38,983,359	(20,845,414)	(15,014,297)	31,678,758	(22,807,358)	(2,974,501)	(25,781,859)	-	(25,781,859)	3,863,925	21,071,756	4,333,311	5,142,916	13,427,916	43,975,899	55,854,332	3,720,012	19,856,506	19,187,165	98,618,015	(29,194,359)	(27,224,529)	2,062,665	(295,878)
V158	BIG SANDY AREA COMM PRO	71,809	430,877	(230,401)	(165,951)	350,140	(252,086)	(15,314)	(267,400)	-	(267,400)	42,707	232,903	47,895	56,844	51,396	389,038	617,349	41,117	219,471	57,026	934,963	(318,390)	(250,975)	18,784	4,655
V159	CITY OF ERLANGER	61,857	371,162	(198,470)	(142,952)	301,615	(217,150)	(47,003)	(264,153)	-	(264,153)	36,789	200,625	41,258	48,966	10,860	301,709	531,791	35,418	189,055	78,794	835,058	(300,775)	(239,070)	4,929	1,568
V163	EAST BERNSTADT BD OF ED	15,180	91,088	(48,707)	(35,082)	74,020	(53,291)	(3,996)	(57,287)	-	(57,287)	9,028	49,236	10,125	12,017	38,625	110,002	130,508	8,692	46,396	29,848	215,444	(64,375)	(55,648)	5,876	8,706
V171	CITY OF ADAIRVILLE	7,509	45,054	(24,091)	(17,352)	36,612	(26,359)	3,653	(22,706)	-	(22,706)	4,466	24,353	5,008	5,944	12,217	47,522	64,552	4,299	22,949	3,668	95,468	(26,885)	(23,360)	2,125	179
V176	MADISON CO CONSERVAT DIST	1,177	7,065	(3,778)	(2,721)	5,741	(4,134)	(1,143)	(5,277)	-	(5,277)	700	3,819	785	932	187	5,723	10,123	674	3,599	3,173	17,569	(6,167)	(5,258)	(486)	68
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-	(735)	(735)	-	(735)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	38,295	229,782	(122,870)	(88,500)	186,726	(134,435)	(41,199)	(175,634)	-	(175,634)	22,775	124,205	25,542	30,314	-	180,061	329,226	21,927	117,042	143,850	612,045	(206,661)	(179,586)	(27,298)	(18,438)
V196	CITY OF BUTLER	1,163	6,979	(3,732)	(2,688)	5,671	(4,083)	(1,591)	(5,674)	-	(5,674)	692	3,772	776	921	-	5,469	9,999	666	3,555	6,744	20,964	(8,982)	(5,952)	(598)	37
V197	CITY OF HAZARD	129,847	779,120	(416,615)	(300,075)	633,130	(455,827)	(64,123)	(519,950)	-	(519,950)	77,224	421,139	86,605	102,786	65,204	675,734	1,116,303	74,348	396,852	96,234	1,683,737	(557,573)	(483,948)	11,299	22,219
V198	MOUNTAIN WATER DISTRICT	90,358	542,174	(289,915)	(208,817)	440,583	(317,201)	15,636	(301,565)	-	(301,565)	53,738	293,063	60,267	71,527	125,724	550,581	776,814	51,737	276,161	118,161	1,222,873	(352,082)	(289,467)	40,794	28,468
V200	PULASKI COUNTY LIBRARY	6,478	38,870	(20,785)	(14,971)	31,587	(22,741)	(42,947)	(65,688)	-	(65,688)	3,853	21,011	4,321	5,128	18,990	49,450	55,693	3,709	19,799	148,780	227,981	(62,692)	(53,909)	(36,013)	(25,931)
V205	BARREN/METCALFE CO AMB SR	5,021	30,128	(16,110)	(11,604)	24,483	(17,627)	2,573	(15,054)	-	(15,054)	2,986	16,285	3,349	3,975	3,591	27,200	43,167	2,875	15,346	9,218	70,606	(21,689)	(22,069)	(44)	396
V206	SHELBYVLE MUN WATER&SEWER	56,269	337,634	(180,541)	(130,038)	274,369	(197,534)	6,090	(191,444)	-	(191,444)	33,465	182,502	37,531	44,543	36,849	301,425	483,753	32,219	171,977	11,247	699,196	(230,322)	(189,416)	14,494	7,470
V207	BELL CO PUBLIC LIBRARY	8,612	51,675	(27,632)	(19,903)	41,993	(30,233)	(7,629)	(37,862)	-	(37,862)	5,122	27,932	5,744	6,817	6,793	47,286	74,039	4,931	26,321	20,001	125,270	(44,895)	(36,296)	2,533	652
V208	CITY OF WALTON	17,506	105,039	(56,167)	(40,456)	85,357	(61,454)	4,043	(57,411)	-	(57,411)	10,411	56,777	11,676	13,857	15,831	98,141	150,498	10,023	53,503	9,271	223,295	(71,942)	(58,382)	4,090	1,080
V218	MURRAY TOURISM COMMISSION	3,154	18,925	(10,120)	(7,289)	15,379	(11,072)	(279)	(11,351)	-	(11,351)	1,876	10,230	2,104	2,497	1,266	16,097	27,116	1,806	9,640	3,525	42,087	(13,461)	(12,076)	(377)	(97)
V219	BELLEVUE BD OF EDUCATION	35,348	212,102	(113,416)	(81,690)	172,359	(124,091)	(14,431)	(138,522)	-	(138,522)	21,023	114,648	23,577	27,982	19,995	186,202	303,894	20,240	108,036	60,727	492,897	(163,499)	(143,986)	2,150	(1,362)
V224	PENNYROYAL AREA MUSEUM	3,502	21,011	(11,235)	(8,092)	17,074	(12,293)	(3,906)	(16,199)	-	(16,199)	2,083	11,357	2,336	2,772	17,897	34,362	30,105	2,005	10,702	6,658	49,470	(12,594)	(5,721)	3,037	169
V230	OWENSBORO RIVERPORT AUTH	102,852	617,143	(330,002)	(237,691)	501,505	(361,062)	27,339	(333,723)	-	(333,723)	61,170	333,586	68,600	81,417	116,617	600,220	884,227	58,891	314,347	61,878	1,319,343	(408,635)	(353,578)	20,055	23,034
V236	BIG SANDY AREA DEV DIST	92,802	556,841	(297,757)	(214,465)	452,502	(325,782)	(26,609)	(352,391)	-	(352,391)	55,198	300,990	61,897	73,462	182,584	618,931	797,827	53,137	283,632	85,446	1,220,042	(397,720)	(291,151)	61,186	26,575
V237	BLUE GRASS COMM ACTION	202,625	1,215,811	(650,125)	(468,265)	987,996	(711,315)	72,561	(638,754)	-	(638,754)	120,508	657,185	135,147	160,397	130,887	1,083,616	1,741,983	116,019	619,284	171,842	2,649,128	(849,283)	(721,284)	10,030	(4,979)
V247	HARDIN CO WATER DIST #1	145,271	871,671	(466,105)	(335,721)	708,340	(509,975)	(15,542)	(525,517)	-	(525,517)	86,398	471,166	96,893	114,996	72,619	755,674	1,248,908	83,179	443,993	58,711	1,834,791	(629,969)	(499,928)	35,520	15,263
V251	HENDERSON CO RIVER AUTH	28,007	168,050	(89,861)	(64,724)	136,562	(98,319)	(15,574)	(113,893)	-	(113,893)	16,657	90,837	18,680	22,170	27,559	159,246	240,778	16,036	85,598	30,330	372,742	(127,910)	(101,460)	11,356	4,520
V259	KENTON CO PUBLIC LIBRARY	157,735	946,398	(506,063)	(364,502)	769,064	(553,694)	(115,529)	(669,223)	-	(669,223)	93,805	511,558	105,199	124,855	-	741,612	1,355,975	90,310	482,056	268,623	2,196,964	(760,400)	(647,559)	(33,728)	(14,179)
V263	LAUREL CO BD OF EDUCATION	381,900	2,291,521	(1,225,335)	(882,571)	1,862,142	(1,340,664)	53,958	(1,286,706)	-	(1,286,706)	227,130	1,238,641	254,720	302,311	499,860	2,295,532	3,283,233	218,669	1,167,207	213,586	4,882,695	(1,447,230)	(1,228,639)	80,177	8,528
V271	RUSSELLVILLE ELEC PL BD	46,386	278,328	(148,829)	(107,197)	226,176	(162,837)	(1,595)	(164,432)	-	(164,432)	27,587	150,445	30,938	36,719	7,535	225,637	398,782	26,560	141,769	18,223	585,334	(198,883)	(170,431)	6,447	3,175
V281	HOUSING AUTH OF MAYSVILLE	15,798	94,799	(50,669)	(36,513)	77,006	(55,462)	1,547	(53,915)	-	(53,915)	9,396	51,242	10,538	12,506	12,836	87,124	135,825	9,046	48,287	4,091	197,249	(64,473)	(54,305)	4,908	1,746
V298	CITY OF PIKEVILLE	137,752	826,554	(441,979)	(318,344)	671,676	(483,579)	90,634	(392,945)	-	(392,945)	81,926	446,779	91,878	109,044	222,802	870,503	1,184,265	78,874	421,012	104,212	1,788,363	(529,651)	(466,456)	36,617	41,623
V300	HOUSING AUTH OF SOMERSET	15,071	90,431	(48,356)	(34,829)	73,486	(52,907)	(16,971)	(69,878)	-	(69,878)	8,963	48,881	10,052	11,930	1,751	72,614	129,567	8,629	46,062	26,796	211,054	(80,501)	(62,038)	2,047	2,050
V305	CITY OF CAVE CITY	24,048	144,296	(77,159)	(55,575)	117,258	(84,421)	7,753	(76,668)	-	(76,668)	14,302	77,997	16,040	19,036	27,259	140,332	206,744	13,769	73,498	10,772	304,783	(90,956)	(78,776)	4,542	730
V306	HOUSING AUTH OF SHELBYVLE	3,461	20,769	(11,106)	(7,999)	16,878	(12,151)	(2,134)	(14,285)	-	(14,285)	2,059	11,226	2,309	2,740	17,975	34,250	29,758	1,982	10,579	5,011	47,330	(16,692)	(13,406)	105	639
V308	NORTHERN KY AREA DEV.DIST	113,955	683,768	(365,628)	(263,351)	555,645	(400,041)	(16,722)	(416,763)	-	(416,763)	67,773	369,598	76,006	90,207	61,478	597,289	979,685	65,249	348,283	67,552	1,460,769	(496,096)	(406,756)	29,205	10,168
V319	CAMPBELL CO BD OF ED	315,217	1,891,401	(1,011,381)	(728,466)	1,536,996	(1,106,572)	54,205	(1,052,367)	-	(1,052,367)	187,471	1,022,363	210,244	249,525	137,527	1,619,659	2,709,951	180,488	963,402	66,147	3,919,988	(1,257,351)	(1,115,159)	48,478	23,700
V324	CHRISTIAN CO CONS DIST	1,572	9,434	(5,044)	(3,633)	7,666	(5,519)	304	(5,213)	-	(5,213)	935	5,099	1,049	1,245	1,888	9,281	13,516	900	4,805	2,326	21,547	(6,171)	(6,151)	(185)	240
V330	CITY OF OWENSBORO	425,058	2,550,480	(1,363,807)	(982,309)	2,072,579	(1,492,169)	45,855	(1,446,314)	-	(1,446,314)	252,797	1,378,617	283,506	336,475	178,708	2,177,306	3,654,264	243,380	1,299,110	94,661	5,291,415	(1,765,979)	(1,476,453)	85,784	42,530
V336	SANDY VALLEY TRANS SER IN	61,795	370,787	(198,270)	(142,807)	301,310	(216,931)	(84,315)	(301,246)	-	(301,246)	36,752	200,422	41,216	48,917	47,118	337,673	531,255	35,383	188,864	195,504	951,006	(339,264)	(281,909)	(8,042)	15,880
V337	FRANKFORT ELEC WATER BD	469,707	2,818,389	(1,507,065)	(1,085,483)	2,290,288	(1,648,910)	(112,342)	(1,761,252)	-	(1,761,252)	279,552	1,523,430	313,286	371,819	84,803	2,293,338	4,038,117	268,946	1,435,572	748,350	6,490,985	(2,162,407)	(1,979,647)	(75,074)	19,486
V347	CITY OF RADCLIFF	78,315	469,914	(251,275)	(180,986)	381,863	(274,925)	(53,113)	(328,038)	-	(328,038)	46,577	254,004	52,235	61,994	71,320	439,553	673,281	44,842	239,355	103,604	1,061,082	(361,754)	(300,530)	18,457	22,299
V359	CITY OF ELSMERE	23,382	140,297	(75,020)	(54,035)	114,008	(82,081)	8,714	(73,367)	-	(73,367)	13,906	75,835	15,595	18,509	31,672	141,611	201,013	13,388	71,461	5,721	291,583	(90,289)	(72,359)	10,048	2,628
V363	LONDON LAUREL CO COMM CTR	24,746	148,486	(79,399)	(57,189)	120,663	(86,872)	(17,822)	(104,694)	-	(104,694)	14,718	80,261	16,505	19,589	12,731	129,086	212,746	14,169	75,632	39,224	341,771	(122,378)	(100,903)	7,220	3,375
V373	PADUCAH MCCRACKEN CO TOUR	14,893	89,376	(47,792)	(34,423)	72,629	(52,290)	7,956	(44,334)	-	(44,334)	8,859	48,311	9,935	11,791	36,921	106,959	128,056	8,529	45,524	19,387	192,496	(56,064)	(45,102)	8,608	7,010
V376	CITY OF BEREA	144,900	869,446	(464,915)	(334,864)	706,532	(508,673)	(496,084)	(1,004,757)	-	(1,004,757)	86,177	469,964	96,646	114,703	16,070	697,383	1,245,721	82,967	442,860	559,947	2,331,495	(1,056,057)	(609,131)	11,489	19,587
V398	CITY OF ELKHORN CITY	5,054	30,324	(16,215)	(11,679)	24,642	(17,741)	(14,460)	(32,201)	-	(32,201)	3,000	16,391	3,371	4,001	49,349	73,111	43,448	2,894	15,446	52,292	114,080	(41,900)	(16,830)	13,114	4,646
V400	PULASKI CO SOIL CONS DIST	1,937	11,624	(6,215)	(4,477)	9,446	(6,800)	(8,978)	(15,778)	-	(15,778)	1,152	6,283	1,292	1,533	1,584	10,692	16,654	1,109	5,921	19,982	43,666	(17,768)	(14,388)	(1,335)	517
V405	MARY W WELDON MEM PUB LIB	8,556	51,341	(27,453)	(19,774)	41,721	(30,037)	(1,255)	(31,292)	-	(31,292)	5,089	27,752	5,707	6,773	2,948	43,180	73,560	4,899	26,151	8,381	112,991	(37,615)	(31,908)	(396)	107
V407	BELL/WHITLEY COMM ACTION	99,264	595,613	(318,490)	(229,398)	484,009	(348,466)	(43,818)	(392,284)	-	(392,284)	59,036	321,948	66,207	78,577	18,528	485,260	853,380	56,837	303,381	104,716	1,318,314	(467,738)	(389,925)	9,787	14,825
V408	UNION EMERGENCY SERVICES	2,778	16,666	(8,912)	(6,419)	13,543	(9,751)	10,309	558	-	558	1,652	9,009	1,853	2,199	4,264	17,325	23,879	1,590	8,489	1,425	35,383	(9,046)	(10,290)	692	586
V411	DAYTON CITY SCHOOLS	50,959	305,771	(163,504)	(117,767)	248,476	(178,893)	6,426	(172,467)	-	(172,467)	30,307	165,279	33,989	40,339	42,442	282,049	430,181	29,178	155,747	6,392	629,413	(198,507)	(176,225)	15,640	11,724
V424	PENNYRILE ALLIED COMM SER	164,654	987,977	(528,297)	(380,516)	802,852	(578,020)	133,301	(444,719)	-	(444,719)	97,926	534,033	109,821	130,340	142,095	916,289	1,415,548	94,278	503,235	33,967	2,047,028	(604,442)	(563,895)	25,108	12,489
V430	OWENSBORO MUN UTILITIES	442,982	2,658,032	(1,421,318)	(1,023,732)	2,159,978	(1,555,093)	(1,038,453)	(2,593,546)	-	(2,593,546)	263,458	1,436,752	295,461	350,664	-	2,082,877	3,808,362	253,644	1,353,893	954,271	6,370,179	(2,422,416)	(1,814,117)	(60,469)	9,709
V436	APPALACHIAN RES & DEFENSE	117,839	707,072	(378,080)	(272,327)	574,583	(413,676)	142,618	(271,058)	-	(271,058)	70,083	382,195	78,597	93,281	312,757	866,830	1,013,076	67,473	360,154	-	1,440,703	(383,225)	(325,392)	87,828	47,402
V437	FKT/FKLN CO TOUR&CONV COM	3,293	19,761	(10,567)	(7,611)	16,058	(11,561)	(5,505)	(17,066)	-	(17,066)	1,959	10,681	2,197	2,607	3,342	18,827	28,313	1,886	10,065	17,424	57,688	(19,888)	(14,067)	(2,976)	(1,930)
V447	CITY OF ELIZABETHTOWN	331,074	1,986,545	(1,062,257)	(765,111)	1,614,312	(1,162,237)	110,494	(1,051,743)	-	(1,051,743)	196,902	1,073,792	220,820	262,077	356,388	1,913,077	2,846,272	189,567	1,011,865	104,175	4,151,879	(1,235,617)	(1,077,377)	34,823	39,360
V459	LUDLOW BD OF EDUCATION	23,692	142,158	(76,055)	(54,752)	115,521	(83,170)	(12,984)	(96,154)	-	(96,154)	14,090	76,841	15,802	18,754	20,097	131,494	203,680	13,565	72,409	27,118	316,771	(105,477)	(81,407)	1,717	(110)
V463	LONDON LAUREL TOURIST COM	3,965	23,789	(12,721)	(9,162)	19,332	(13,918)	(7,600)	(21,518)	-	(21,518)	2,358	12,859	2,644	3,138	748	19,389	34,084	2,270	12,117	15,672	64,143	(22,968)	(20,870)	(1,112)	194
V473	PADUCAH POWER SYSTEM	219,441	1,316,713	(704,080)	(507,127)	1,069,991	(770,348)	1,299	(769,049)	-	(769,049)	130,509	711,726	146,363	173,709	26,380	1,058,178	1,886,552	125,648	670,679	34,759	2,717,638	(912,905)	(794,293)	29,125	18,613
V476	KY RIVER FOOTHILLS DEV CO	164,118	984,761	(526,577)	(379,277)	800,239	(576,139)	(151,601)	(727,740)	-	(727,740)	97,607	532,295	109,464	129,916	-	771,675	1,410,941	93,971	501,597	426,246	2,432,755	(904,392)	(751,289)	(18,647)	13,847
V500	WEST PULASKI WATER DISTR	21,684	130,108	(69,572)	(50,111)	105,729	(76,120)	29,383	(46,737)	-	(46,737)	12,896	70,327	14,462	17,165	39,697	141,651	186,415	12,416	66,272	23,995	289,098	(75,436)	(70,044)	40	(2,060)
V505	CITY OF PARK CITY	1,371	8,224	(4,397)	(3,167)	6,683	(4,811)	868	(3,943)	-	(3,943)	815	4,445	914	1,085	4,400	10,844	11,783	785	4,189	3,000	19,757	(5,105)	(5,192)	1,037	347
V507	BELL CO SOLID WASTE OFFIC	5,978	35,868	(19,180)	(13,814)	29,147	(20,985)	(5,471)	(26,456)	-	(26,456)	3,555	19,388	3,987	4,732	10,140	38,247	51,391	3,423	18,270	12,385	85,469	(28,250)	(20,901)	407	1,525
V508	CITY OF UNION	7,154	42,927	(22,954)	(16,533)	34,884	(25,115)	11,849	(13,266)	-	(13,266)	4,255	23,204	4,772	5,663	18,537	52,176	61,505	4,096	21,865	638	88,104	(18,740)	(21,363)	3,475	706

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
V524	HOPKINSVL WATER ENV ATH	167,718	1,006,360	(538,127)	(387,596)	817,791	(588,775)	86,133	(502,642)	-	(502,642)	99,748	543,970	111,865	132,765	66,687	855,287	1,441,887	96,032	512,599	55,936	2,106,454	(700,385)	(597,264)	33,954	12,526
V530	AUDUBON AREA COMM SER INC	557,842	3,347,229	(1,789,849)	(1,289,173)	2,720,034	(1,958,310)	24,699	(1,933,611)	-	(1,933,611)	331,769	1,809,285	372,070	441,587	2,122	2,625,064	4,795,824	319,410	1,704,941	536,271	7,356,446	(2,520,366)	(2,161,981)	(28,258)	(20,775)
V537	CAPITAL COMMUNITY E I D A	625	3,752	(2,006)	(1,445)	3,049	(2,195)	(10,627)	(12,822)	-	(12,822)	372	2,028	417	495	-	2,940	5,375	358	1,911	28,903	36,547	(13,220)	(12,045)	(6,479)	(1,866)
V547	ELIZABETHTOWN TOUR/CON BU	7,220	43,325	(23,167)	(16,687)	35,207	(25,348)	(1,836)	(27,184)	-	(27,184)	4,294	23,419	4,816	5,716	9,853	43,804	62,075	4,134	22,068	13,323	101,600	(29,386)	(26,340)	(407)	(1,669)
V559	BEECHWOOD BOARD OF EDUC	40,906	245,451	(131,249)	(94,535)	199,459	(143,602)	(29,762)	(173,364)	-	(173,364)	24,329	132,674	27,284	32,381	-	192,339	351,676	23,422	125,023	68,882	569,003	(204,016)	(165,926)	(5,879)	(844)
V563	LONDON-LAUREL CO IDA	4,227	25,362	(13,562)	(9,768)	20,610	(14,838)	3,976	(10,862)	-	(10,862)	2,514	13,709	2,819	3,346	9,150	29,024	36,338	2,420	12,919	3,136	54,813	(12,253)	(13,562)	(91)	116
V576	SOUTHERN MADISON WATER DT	9,357	56,147	(30,023)	(21,625)	45,627	(32,849)	(17,617)	(50,466)	-	(50,466)	5,565	30,349	6,241	7,407	18,932	62,929	80,447	5,358	28,599	33,474	147,878	(54,350)	(41,124)	5,916	4,608
V607	PINEVILLE UTILITY COMM	36,196	217,184	(116,134)	(83,648)	176,489	(127,065)	(29,716)	(156,781)	-	(156,781)	21,527	117,395	24,142	28,652	-	170,189	311,176	20,725	110,625	52,728	495,254	(176,991)	(148,430)	(3,457)	3,813
V608	WALTON FIRE DIST/EMS	3,193	19,161	(10,246)	(7,380)	15,571	(11,210)	18,059	6,849	-	6,849	1,899	10,357	2,130	2,528	45,753	60,768	27,454	1,828	9,760	26,553	65,595	4,180	576	(4,984)	(4,598)
V619	SOUTHGATE BD OF ED	9,527	57,167	(30,569)	(22,018)	46,456	(33,446)	1,324	(32,122)	-	(32,122)	5,666	30,901	6,355	7,542	12,975	57,771	81,908	5,455	29,119	20,213	136,695	(37,344)	(36,278)	(3,651)	(1,652)
V624	HOPKINSVL ELECTRIC SYSTEM	134,300	805,842	(430,904)	(310,367)	654,846	(471,461)	(21,312)	(492,773)	-	(492,773)	79,878	435,584	89,576	106,312	1,323	632,795	1,154,590	76,898	410,463	132,708	1,774,659	(621,103)	(525,148)	(4,138)	8,725
V630	CITY OF WHITESVILLE	9,459	56,758	(30,350)	(21,860)	46,123	(33,207)	12,973	(20,234)	-	(20,234)	5,626	30,680	6,309	7,488	36,138	80,615	81,322	5,416	28,910	1,384	117,032	(26,800)	(20,788)	8,609	2,561
V637	FARMDALE WATER DISTRICT	4,801	28,808	(15,405)	(11,095)	23,410	(16,855)	(1,765)	(18,620)	-	(18,620)	2,852	15,572	3,202	3,801	12,594	35,169	41,276	2,749	14,674	10,421	69,120	(22,014)	(18,025)	3,183	2,905
V647	CITY OF VINE GROVE	29,602	177,622	(94,979)	(68,411)	144,340	(103,919)	23,800	(80,119)	-	(80,119)	17,606	96,011	19,744	23,433	75,939	215,127	254,493	16,950	90,474	30,371	392,288	(105,740)	(82,425)	11,654	(653)
V659	KENTON CO BD OF ED	601,520	3,609,305	(1,929,989)	(1,390,111)	2,933,004	(2,111,639)	(497,237)	(2,608,876)	-	(2,608,876)	357,746	1,950,946	401,202	476,162	-	2,828,310	5,171,322	344,419	1,838,432	796,879	8,151,052	(2,875,377)	(2,434,851)	(44,881)	32,368
V663	LAUREL CO CONSERV DIST	1,921	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
V673	PADUCAH-MCCRACKEN CO JOIN	57,179	343,091	(183,460)	(132,140)	278,804	(200,727)	(6,346)	(207,073)	-	(207,073)	34,006	185,452	38,137	45,263	24,841	293,693	491,572	32,740	174,757	12,215	711,284	(242,066)	(193,058)	14,080	9,459
V676	MADISON CO UTILITIES DIST	25,899	155,401	(83,097)	(59,852)	126,282	(90,918)	7,286	(83,632)	-	(83,632)	15,408	83,999	17,274	20,501	33,743	155,517	222,655	14,829	79,155	3,271	324,534	(101,150)	(80,718)	7,796	5,079
V707	BELL CO CONSERVATION DIST	787	4,720	(2,524)	(1,818)	3,835	(2,761)	771	(1,990)	-	(1,990)	468	2,551	525	623	1,583	5,282	6,762	450	2,404	-	9,616	(2,622)	(2,251)	359	180
V708	HEBRON FIRE PROTECTION DI	2,197	13,185	(7,051)	(5,078)	10,715	(7,714)	(2,736)	(10,450)	-	(10,450)	1,307	7,127	1,466	1,739	7,058	17,390	18,892	1,258	6,716	10,829	37,695	(12,477)	(9,964)	1,931	204
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-	(363)	(363)	-	(363)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	70,140	420,861	(225,045)	(162,093)	342,001	(246,226)	(3,770)	(249,996)	-	(249,996)	41,715	227,489	46,782	55,523	78,740	408,534	602,999	40,161	214,369	27,085	884,614	(286,040)	(229,709)	22,907	16,762
V730	GREEN RIV AREA DEL DIST	99,507	597,071	(319,269)	(229,960)	485,194	(349,319)	40,934	(308,385)	-	(308,385)	59,180	322,736	66,369	78,769	105,195	573,069	855,469	56,976	304,124	10,623	1,227,192	(373,081)	(316,131)	24,225	10,869
V737	KY ASSOC OF CO (KACO)	119,502	717,048	(383,424)	(276,169)	582,680	(419,512)	(63,776)	(483,288)	-	(483,288)	71,072	387,588	79,705	94,597	3,995	565,885	1,027,368	68,425	365,235	180,290	1,641,318	(560,732)	(495,393)	(15,141)	(4,167)
V756	JEFF CO MED CENTER LAUNDR	68,429	410,597	(219,557)	(158,140)	333,661	(240,222)	(72,427)	(312,649)	-	(312,649)	40,697	221,941	45,641	54,168	-	321,750	588,293	39,181	209,141	116,427	953,042	(367,472)	(286,545)	(13,617)	(3,658)
V759	ERLANGER/ELSMERE BD OF ED	122,993	737,996	(394,625)	(284,237)	599,712	(431,768)	(48,989)	(480,757)	-	(480,757)	73,148	398,911	82,034	97,361	58,486	636,792	1,057,382	70,424	375,905	149,234	1,652,945	(540,861)	(456,077)	(13,052)	(6,160)
V773	MCCRACKEN CO PUB LIBRARY	36,037	216,234	(115,626)	(83,282)	175,716	(126,508)	(21,027)	(147,535)	-	(147,535)	21,433	116,881	24,036	28,527	2,232	171,676	309,814	20,634	110,140	11,930	452,518	(157,299)	(134,226)	6,143	4,546
V808	POINT PLEASANT FIRE DIST	-	-	-	-	-	-	(1,345)	(1,345)	-	(1,345)	-	-	-	-	-	-	-	-	-	370	370	(352)	(18)	-	-
V819	NEWPORT BD OF ED	116,268	697,644	(373,048)	(268,695)	566,922	(408,160)	2,828	(405,332)	-	(405,332)	69,149	377,099	77,549	92,038	125,652	672,338	999,567	66,573	355,351	174,820	1,596,311	(471,050)	(420,692)	(25,160)	(7,075)
V830	REGIONAL WTR RESOURCE AGY	210,492	1,263,020	(675,369)	(486,448)	1,026,359	(738,935)	122,448	(616,487)	-	(616,487)	125,187	682,703	140,394	166,625	192,412	1,182,134	1,809,623	120,524	643,331	22,306	2,595,784	(782,823)	(691,698)	40,956	19,915
V856	KYANA REG PLANNING DEV	129,963	779,817	(416,988)	(300,344)	633,697	(456,235)	(83,802)	(540,037)	-	(540,037)	77,294	421,516	86,683	102,878	51,959	663,036	1,117,302	74,414	397,207	263,922	1,852,844	(627,867)	(526,814)	(34,565)	(568)
V859	COVINGTON BD OF ED	313,743	1,882,555	(1,006,651)	(725,059)	1,529,807	(1,101,397)	(160,145)	(1,261,542)	-	(1,261,542)	186,594	1,017,582	209,261	248,358	315,666	1,790,867	2,697,277	179,643	958,896	533,345	4,369,161	(1,396,096)	(1,130,152)	(6,612)	(45,438)
V873	PADUCAH-MCRACKEN CO RIV	16,149	96,897	(51,813)	(37,319)	78,740	(56,690)	(2,168)	(58,858)	-	(58,858)	9,604	52,376	10,771	12,783	7,340	83,270	138,831	9,246	49,355	29,602	227,034	(83,346)	(59,138)	(537)	(744)
V919	CITY OF WILDER	8,922	53,537	(28,628)	(20,620)	43,505	(31,322)	643	(30,679)	-	(30,679)	5,306	28,938	5,951	7,063	9,781	51,731	76,706	5,109	27,269	7,081	116,165	(37,173)	(33,271)	3,677	2,316
V930	OWENSBORO METRO PLAN COMM	25,531	153,194	(81,917)	(59,002)	124,489	(89,627)	11,459	(78,168)	-	(78,168)	15,184	82,806	17,029	20,210	15,291	135,336	219,492	14,619	78,031	12,983	325,125	(105,202)	(92,745)	3,630	4,527
V937	HOUSING AUTH OF FRANKFORT	21,642	129,860	(69,439)	(50,015)	105,527	(75,975)	(9,149)	(85,124)	-	(85,124)	12,871	70,194	14,435	17,132	9,781	111,542	186,060	12,392	66,145	13,812	278,409	(92,873)	(76,958)	2,248	717
V959	CITY OF COVINGTON	254,274	1,525,725	(815,845)	(587,628)	1,239,839	(892,632)	1,981	(890,651)	-	(890,651)	151,226	824,704	169,596	201,283	78,582	1,274,165	2,186,020	145,593	777,142	431,775	3,540,530	(1,165,915)	(1,090,049)	(19,724)	9,324
W001	ADAIR COUNTY ATTORNEY	3,933	23,962	(12,813)	(9,229)	19,472	(14,019)	(3,476)	(17,495)	-	(17,495)	2,376	12,952	2,664	3,161	4,622	23,399	34,332	2,287	12,205	8,171	56,995	(18,721)	(13,884)	(683)	(908)
W003	ANDERSON COUNTY ATTORNEY	2,148	12,886	(6,890)	(4,963)	10,471	(7,539)	611	(6,928)	-	(6,928)	1,277	6,965	1,432	1,700	3,891	13,988	18,462	1,230	6,563	3,714	29,969	(9,012)	(8,412)	592	853
W004	BALLARD COUNTY ATTORNEY	2,192	13,151	(7,032)	(5,065)	10,687	(7,694)	(4,200)	(11,894)	-	(11,894)	1,303	7,108	1,462	1,735	984	11,288	18,842	1,255	6,698	7,775	34,570	(12,632)	(10,606)	(479)	416
W010	BOYD COUNTY ATTORNEY	4,584	27,506	(14,708)	(10,594)	22,352	(16,093)	(11,861)	(27,954)	-	(27,954)	2,726	14,868	3,058	3,629	-	21,555	39,410	2,625	14,010	28,213	84,258	(30,132)	(25,389)	(4,647)	(2,536)
W011	BOYLE COUNTY ATTORNEY	3,706	22,239	(11,892)	(8,565)	18,072	(13,011)	2,402	(10,609)	-	(10,609)	2,204	12,021	2,472	2,934	8,827	26,254	31,863	2,122	11,328	3,208	48,521	(13,229)	(11,838)	1,359	1,449
W013	BREATHITT CO ATTORNEY	6,444	38,669	(20,677)	(14,893)	31,423	(22,623)	14,520	(8,103)	-	(8,103)	3,833	20,902	4,298	5,101	52,179	82,480	55,404	3,690	19,696	-	78,790	(6,931)	(3,564)	13,037	1,147
W015	BULLITT COUNTY ATTORNEY	12,653	75,920	(40,596)	(29,240)	61,694	(44,417)	(18,764)	(63,181)	-	(63,181)	7,525	41,037	8,439	10,016	22,161	81,651	108,776	7,245	38,670	32,749	187,440	(68,202)	(50,797)	7,619	5,590
W016	BUTLER COUNTY ATTORNEY	2,269	13,618	(7,282)	(5,245)	11,066	(7,967)	4,467	(3,500)	-	(3,500)	1,324	7,361	1,514	1,797	6,513	17,185	19,511	1,299	6,936	2,796	30,542	(6,524)	(8,527)	1,145	551
W017	CALDWELL COUNTY ATTORNEY	4,817	28,901	(15,454)	(11,131)	23,485	(16,908)	2,515	(14,393)	-	(14,393)	2,865	15,622	3,213	3,813	14,073	36,721	41,408	2,758	14,721	4,997	63,884	(17,260)	(12,853)	2,989	(40)
W018	CALLOWAY COUNTY ATTORNEY	7,332	43,994	(23,524)	(16,944)	35,750	(25,739)	(2,620)	(28,359)	-	(28,359)	4,361	23,780	4,890	5,804	12,171	46,645	63,033	4,198	22,409	18,083	107,723	(30,506)	(25,670)	(2,654)	(2,247)
W019	CAMPBELL COUNTY ATTORNEY	20,388	122,334	(65,415)	(47,116)	99,411	(71,572)	2,113	(69,459)	-	(69,459)	12,125	66,125	13,598	16,139	32,842	128,704	175,277	11,674	62,312	19,188	268,451	(79,231)	(64,615)	4,561	(466)
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	(969)	(969)	-	(969)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	1,106	6,639	(3,550)	(2,557)	5,395	(3,884)	738	(3,146)	-	(3,146)	658	3,588	738	876	1,487	6,689	9,512	634	3,382	1,025	14,553	(4,818)	(3,620)	482	99
W022	CHILD SUPPORT ENCORCEMENT	13,996	23,979	(12,822)	(9,236)	19,486	(14,029)	4,237	(9,792)	-	(9,792)	2,377	12,962	2,665	3,163	13,429	32,219	34,357	2,288	12,214	4,065	52,924	(11,634)	(9,266)	290	(96)
W024	CHRISTIAN COUNTY ATTORNEY	12,056	72,341	(38,683)	(27,862)	58,786	(42,323)	(10,442)	(52,765)	-	(52,765)	7,176	39,103	8,041	9,544	1,968	58,656	103,648	6,903	36,848	15,180	162,579	(57,373)	(47,038)	(638)	1,122
W026	CLAY COUNTY ATTORNEY	4,636	27,817	(14,875)	(10,714)	22,605	(16,275)	(4,986)	(21,261)	-	(21,261)	2,757	15,036	3,092	3,670	5,181	26,979	39,856	2,654	14,169	9,078	65,757	(23,179)	(18,075)	1,958	513
W027	CLINTON CO ATTORNEY	2,709	16,257	(8,693)	(6,261)	13,211	(9,511)	(1,643)	(11,154)	-	(11,154)	1,611	8,787	1,807	2,145	956	13,695	23,293	1,551	8,281	3,959	37,084	(12,702)	(10,312)	(312)	(60)
W029	CUMBERLAND CO ATTORNEY	-	-	-	-	-	-	(9,789)	(9,789)	-	(9,789)	-	-	-	-	554	554	-	-	-	21,152	21,152	(8,250)	(6,904)	(4,717)	(728)
W030	DAVIESS COUNTY ATTORNEY	13,377	80,265	(42,920)	(30,914)	65,225	(46,959)	35,708	(11,251)	-	(11,251)	7,956	43,386	8,922	10,589	131,762	194,659	115,002	7,659	40,884	-	163,545	(20,187)	(12,827)	37,959	26,169
W031	EDMONSON COUNTY ATTORNEY	2,754	16,528	(8,838)	(6,366)	13,431	(9,670)	5,299	(4,371)	-	(4,371)	1,638	8,934	1,837	2,180	17,048	29,999	23,681	1,577	8,419	759	34,436	(6,378)	(4,511)	4,706	1,745
W032	ELLIOTT COUNTY ATTORNEY	1,916	11,497	(6,148)	(4,428)	9,343	(6,726)	(1,877)	(8,603)	-	(8,603)	1,140	6,214	1,278	1,517	3,646	12,655	16,472	1,097	5,856	5,607	29,032	(9,526)	(7,415)	679	(114)
W033	ESTILL COUNTY ATTORNEY	3,873	23,242	(12,428)	(8,951)	18,887	(13,598)	(1,156)	(14,754)	-	(14,754)	2,304	12,563	2,583	3,066	4,727	22,939	33,300	2,218	11,838	4,066	51,422	(17,033)	(14,185)	1,408	1,327
W035	FLEMING COUNTY ATTORNEY	6,650	39,902	(21,337)	(15,368)	32,425	(23,345)	(2,914)	(26,259)	-	(26,259)	3,955	21,568	4,435	5,264	8,869	40,136	57,171	3,808	20,324	14,833	96,136	(29,901)	(23,083)	(1,718)	(1,298)
W036	FLOYD COUNTY ATTORNEY	5,270	31,621	(16,908)	(12,179)	25,696	(18,500)	8,081	(10,419)	-	(10,419)	3,134	17,092	3,515	4,172	-	24,779	45,305	3,017	16,106	11,769	76,197	(27,440)	(23,532)	(684)	216
W039	GALLATIN COUNTY ATTORNEY	600	3,602	(1,926)	(1,387)	2,927	(2,107)	2,436	329	-	329	357	1,947	400	475	10,045	12,867	5,161	344	1,835	4,289	11,629	199	523	1,257	(739)
W041	GRANT COUNTY CHILD SUPPOR	2,852	17,116	(9,152)	(6,592)	13,909	(10,014)	(5,689)	(15,703)	-	(15,703)	1,696	9,252	1,903	2,258	1,797	15,210	24,523	1,633	8,718	2,712	37,586	(12,561)	(9,967)	116	30
W043	GRAYSON COUNTY ATTORNEY	2,125	12,753	(6,819)	(4,912)	10,364	(7,461)	(10,464)	(17,925)	-	(17,925)	1,264	6,894	1,418	1,682	5,956	15,950	18,272	1,217	6,496	20,161	46,146	(14,152)	(12,985)	(3,678)	619
W044	GREEN COUNTY ATTORNEY	2,174	13,047	(6,977)	(5,025)	10,602	(7,633)	235	(7,398)	-	(7,398)	1,293	7,052	1,450	1,721	3,447	13,670	18,694	1,245	6,646	871	27,456	(8,661)	(7,070)	1,112	838
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	-	-	-	(23,530)	(23,530)	-	(23,530)	-	-	-	-	-	-	-	-	-	18,992	18,992	(18,992)	-	-	-
W047	HARDIN COUNTY ATTORNEY	16,917	101,507	(54,278)	(39,095)	82,487	(59,387)	(40,042)	(99,429)	-	(99,429)	10,061	54,868	11,283	13,391	-	79,542	145,436	9,686	51,703	66,967	273,792	(106,315)	(83,197)	(3,744)	(995)
W048	HARLAN COUNTY ATTORNEY	8,579	51,480	(27,527)	(19,827)	41,833	(30,118)	(11,961)	(42,079)	-	(42,079)	5,103	27,826	5,722	6,791	-	40,339	73,759	4,912	26,222	10,500	115,393	(40,481)	(34,064)	(423)	(86)
W050	HART COUNTY ATTORNEY	5,018	30,111	(16,101)	(11,597)	24,469	(17,616)	(5,395)	(23,011)	-	(23,011)	2,985	16,276	3,347	3,972	47	23,642	43,142	2,873	15,337	12,385	73,737	(25,520)	(22,669)	(1,779)	(1,020)
W051	HENDERSON CO ATTORNEY	10,624	63,749	(34,088)	(24,553)	51,804	(37,296)	(4,278)	(41,574)	-	(41,574)	6,319	34,458	7,086	8,410	18,320	68,274	91,337	6,083	32,471	7,923	137,814	(44,604)	(31,537)	4,263	2,339
W052	HENRY COUNTY ATTORNEY	-	-	-	-	-	-	(7,425)	(7,425)	-	(7,425)	-	-	-	-	677	677	-	-	-	12,652	12,652	(5,110)	(5,229)	(1,385)	(250)
W055	JACKSON COUNTY ATTORNEY	2,862	17,173	(9,183)	(6,614)	13,955	(10,047)	193	(9,854)	-	(9,854)	1,702	9,283	1,909	2,266	1,168	14,626	24,605	1,639	8,747	3,263	38,254	(12,995)	(10,756)	(115)	219
W056	JEFFERSON CO ATTORNEY	220,289	1,321,801	(706,801)	(509,087)	1,074,126	(773,325)	(6,182)	(779,507)	-	(779,507)	131,014	714,476	146,928	174,380	454,501	1,490,285	1,893,843	126,133	673,271	73,492	2,766,739	(823,535)	(640,123)	119,066	68,119
W058	JOHNSON CO ATTORNEY	4,045	24,273	(12,979)	(9,349)	19,725	(14,201)	(6,190)	(20,391)	-	(20,391)	2,406	13,120	2,698	3,202	3,570	22,590	34,778	2,316	12,364	22,365	71,823	(23,037)	(18,618)	(4,639)	(2,939)
W060	KNOTT COUNTY ATTORNEY	3,146	18,879	(10,095)	(7,271)	15,342	(11,045)	(3,175)	(14,220)	-	(14,220)	1,871	10,205	2,099	2,491	3,206	18,001	27,049	1,802	9,616	9,713	48,180	(16,833)	(12,289)	34	(490)
W061	KNOX COUNTY ATTORNEY	6,738	40,432	(21,620)	(15,572)	32,856	(23,655)	237	(23,418)	-	(23,418)	4,008	21,855	4,494	5,334	9,794	41,477	57,930	3,858	20,594	10,997	93,379	(26,159)	(24,053)	(406)	(1,298)
W063	LAUREL COUNTY ATTORNEY	14,179	85,077	(45,493)	(32,767)	69,135	(49,775)	(2,168)	(51,943)	-	(51,943)	8,433	45,987	9,457	11,224	17,935	84,603	121,896	8,118	43,335	14,502	187,851	(56,872)	(46,165)	(287)	75
W064	LAWRENCE COUNTY ATTORNEY	605	3,631	(1,941)	(1,398)	2,950	(2,124)	(13,874)	(15,998)	-	(15,998)	360	1,962	404	479	4,764	7,609	5,202	346	1,849	21,342	28,739	(12,998)	(8,887)	(204)	960
W066	LESLIE COUNTY ATTORNEY	2,843	17,058	(9,121)	(6,570)	13,862	(9,980)	(2,791)	(12,771)	-	(12,771)	1,691	9,220	1,896	2,250	1,656	15,022	24,440	1,628	8,689	4,040	38,797	(13,421)	(10,225)	(118)	159
W067	LETCHER COUNTY ATTORNEY	4,616	27,696	(14,810)	(10,667)	22,507	(16,204)	(5,761)	(21,965)	-	(21,965)	2,745	14,971	3,079	3,654	-	21,704	39,682	2,643	14,107	8,008	64,440	(24,383)	(18,515)	8	154
W069	LINCOLN COUNTY ATTORNEY	4,769	28,613	(15,300)	(11,020)	23,251	(16,740)	1,909	(14,831)	-	(14,831)	2,836	15,466	3,181	3,775	7,302	29,724	40,995	2,730	14,574	4,260	62,559	(16,260)	(16,584)	(244)	253
W070	LIVINGSTON CO ATTORNEY	2,924	17,542	(9,380)	(6,756)	14,255	(10,263)	1,213	(9,050)	-	(9,050)	1,739	9,482	1,950	2,314	4,594	18,340	25,134	1,674	8,935	535	36,278	(10,559)	(8,675)	839	457
W071	LOGAN COUNTY ATTORNEY	-	-	-	-	-	-	(2,503)	(2,503)	-	(2,503)	-	-	-	-	-	-	-	-	-	2,194	2,194	(1,845)	(348)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	1,379	8,275	(4,425)	(3,187)	6,725	(4,842)	(493)	(5,335)	-	(5,335)	820	4,473	920	1,092	377	6,862	11,857	790	4,215	3,312	20,174	(7,183)	(5,947)	(372)	190
W075	MCLEAN COUNTY ATTORNEY	442	2,651	(1,418)	(1,021)	2,154	(1,551)	(248)	(1,799)	-	(1,799)	263	1,433	295	350	-	2,079	3,798	253	1,350	1,107	6,508	(2,369)	(1,946)	(106)	(9)

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% 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 Subsidy 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)	(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)
W076	MADISON COUNTY ATTORNEY	2,388	14,326	(7,661)	(5,518)	11,642	(8,382)	(1,213)	(9,595)	-	(9,595)	1,420	7,744	1,592	1,890	209	11,435	20,527	1,367	7,297	3,198	32,389	(11,687)	(9,341)	(112)	187
W077	MAGOFFIN CO ATTORNEY	1,103	6,616	(3,538)	(2,548)	5,376	(3,871)	(690)	(4,561)	-	(4,561)	656	3,576	735	873	59	5,243	9,479	631	3,370	1,337	14,817	(5,045)	(4,368)	(137)	(24)
W078	MARION COUNTY ATTORNEY	2,326	13,958	(7,463)	(5,376)	11,342	(8,166)	207	(7,959)	-	(7,959)	1,383	7,545	1,551	1,841	8,956	19,893	19,998	1,332	7,109	5,670	34,109	(10,780)	(7,121)	1,877	1,807
W079	MARSHALL COUNTY ATTORNEY	1,056	6,339	(3,390)	(2,441)	5,151	(3,709)	(155)	(3,864)	-	(3,864)	628	3,427	705	836	343	5,311	9,083	605	3,229	1,910	14,827	(4,820)	(4,563)	(218)	85
W080	MARTIN COUNTY ATTORNEY	4,724	28,347	(15,158)	(10,918)	23,036	(16,585)	3,007	(13,578)	-	(13,578)	2,810	15,323	3,151	3,740	14,234	36,448	40,615	2,705	14,439	10,976	68,735	(16,216)	(14,339)	(222)	(1,510)
W082	MEADE COUNTY ATTORNEY	2,187	13,122	(7,017)	(5,054)	10,663	(7,677)	(4,238)	(11,915)	-	(11,915)	1,301	7,093	1,459	1,731	2,295	12,578	18,801	1,252	6,684	11,642	38,379	(11,409)	(10,107)	(2,657)	(1,628)
W083	MENIFEE COUNTY ATTORNEY	1,241	7,446	(3,981)	(2,868)	6,050	(4,356)	(1,222)	(5,578)	-	(5,578)	738	4,025	828	982	1,317	7,152	10,668	710	3,792	5,235	20,405	(6,485)	(5,221)	(825)	(722)
W084	MERCER COUNTY ATTORNEY	3,895	23,374	(12,499)	(9,002)	18,994	(13,675)	(1,243)	(14,918)	-	(14,918)	2,317	12,634	2,598	3,084	1,225	19,541	33,490	2,230	11,906	3,154	50,780	(17,254)	(14,485)	88	411
W085	METCALFE COUNTY ATTORNEY	2,666	15,998	(8,554)	(6,161)	13,000	(9,359)	(3,209)	(12,568)	-	(12,568)	1,586	8,647	1,778	2,111	-	12,536	22,921	1,527	8,149	4,944	37,541	(13,776)	(11,212)	(106)	90
W087	MONTGOMERY CO ATTORNEY	1,490	8,938	(4,779)	(3,443)	7,263	(5,229)	4,590	(639)	-	(639)	886	4,831	994	1,179	11,691	18,695	12,806	853	4,553	1,971	20,183	(1,394)	(963)	1,049	(179)
W090	NELSON COUNTY ATTORNEY	9,134	54,805	(29,305)	(21,108)	44,536	(32,064)	(1,789)	(33,853)	-	(33,853)	5,432	29,624	6,092	7,230	5,303	48,249	78,523	5,230	27,915	6,913	118,581	(39,367)	(33,180)	1,819	395
W091	NICHOLAS COUNTY ATTORNEY	1,759	10,552	(5,642)	(4,064)	8,575	(6,173)	(2,108)	(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	438
W092	OHIO COUNTY ATTORNEY	61	369	(197)	(142)	300	(216)	(13,689)	(13,905)	-	(13,905)	37	199	41	49	2,378	2,667	528	35	188	3,781	4,532	(548)	(201)	(483)	(633)
W095	OWSLEY COUNTY ATTORNEY	-	-	-	-	-	-	(9,091)	(9,091)	-	(9,091)	-	-	-	-	-	-	-	-	-	20,201	20,201	(8,727)	(7,756)	(3,718)	-
W096	PENDLETON COUNTY ATTORNEY	707	4,241	(2,268)	(1,634)	3,447	(2,481)	(10,445)	(12,926)	-	(12,926)	420	2,293	471	560	1,542	4,866	6,077	405	2,160	22,785	31,427	(14,058)	(11,778)	(284)	(441)
W097	PERRY COUNTY ATTORNEY	6,059	36,358	(19,441)	(14,003)	29,545	(21,271)	(10,935)	(32,206)	-	(32,206)	3,604	19,653	4,041	4,797	343	28,834	52,093	3,469	18,519	34,688	108,769	(38,291)	(32,771)	(7,022)	(1,851)
W098	PIKE COUNTY ATTORNEY	15,506	93,041	(49,752)	(35,834)	75,607	(54,434)	(25,893)	(80,327)	-	(80,327)	9,222	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)	(3,894)
W099	POWELL COUNTY ATTORNEY	3,883	23,299	(12,459)	(8,974)	18,933	(13,631)	(246)	(13,877)	-	(13,877)	2,309	12,594	2,590	3,074	420	18,678	33,382	2,223	11,868	5,083	52,556	(17,641)	(15,864)	(430)	57
W103	ROWAN COUNTY ATTORNEY	2,596	15,577	(8,329)	(5,999)	12,658	(9,113)	7,890	(1,223)	-	(1,223)	1,544	8,420	1,732	2,055	8,970	21,177	22,318	1,486	7,934	3,007	34,745	(6,638)	(7,036)	369	(263)
W104	RUSSELL COUNTY ATTORNEY	4,012	24,071	(12,872)	(9,271)	19,561	(14,083)	(5,263)	(19,346)	-	(19,346)	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)	(216)
W105	SCOTT COUNTY ATTORNEY	-	-	-	-	-	-	(12,641)	(12,641)	-	(12,641)	-	-	-	-	-	-	-	-	-	3,767	3,767	(3,767)	-	-	-
W106	SHELBY COUNTY ATTORNEY	-	-	-	-	-	-	(8,078)	(8,078)	-	(8,078)	-	-	-	-	-	-	-	-	-	17,529	17,529	(8,108)	(7,247)	(2,175)	-
W107	SIMPSON COUNTY ATTORNEY	2,063	12,379	(6,619)	(4,768)	10,059	(7,242)	5,233	(2,009)	-	(2,009)	1,227	6,691	1,376	1,633	7,250	16,950	17,736	1,181	6,305	2,422	27,644	(7,940)	(6,510)	2,165	1,592
W109	TAYLOR COUNTY ATTORNEY	5,692	34,156	(18,264)	(13,155)	27,756	(19,983)	3,111	(16,872)	-	(16,872)	3,385	18,463	3,797	4,506	9,871	36,637	48,938	3,259	17,398	5,303	74,898	(20,096)	(17,510)	(402)	(253)
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	(1,370)	(1,370)	-	(1,370)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	225	1,349	(721)	(519)	1,096	(789)	(592)	(1,381)	-	(1,381)	134	729	150	178	2,065	3,122	1,932	129	687	3,113	5,861	(1,716)	(1,462)	444	(6)
W114	WARREN CO ATTY/CHILD SUPP	18,929	113,580	(60,734)	(43,745)	92,298	(66,450)	(4,613)	(71,063)	-	(71,063)	11,258	61,394	12,625	14,984	17,354	106,357	162,734	10,838	57,853	22,715	254,140	(79,150)	(65,727)	(1,642)	(1,264)
W115	WASHINGTON CO ATTORNEY	1,888	11,330	(6,058)	(4,364)	9,207	(6,629)	(1,837)	(8,466)	-	(8,466)	1,123	6,124	1,259	1,495	1,435	10,313	16,233	1,081	5,771	4,766	27,851	(9,774)	(7,161)	(467)	(136)
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	2,027	12,165	(6,505)	(4,685)	9,886	(7,117)	2,089	(5,028)	-	(5,028)	1,206	6,576	1,352	1,605	2,740	12,273	17,430	1,161	6,197	2,528	27,316	(6,838)	(8,140)	(14)	(51)
W120	WOODFORD COUNTY ATTORNEY	4,057	24,342	(13,016)	(9,375)	19,781	(14,242)	(8,397)	(22,639)	-	(22,639)	2,413	13,158	2,706	3,211	-	19,075	34,877	2,323	12,399	10,283	59,882	(22,907)	(16,920)	(877)	(103)
X030	OWENSBORO DAVIESS CO TOUR	11,905	71,436	(38,199)	(27,513)	58,051	(41,794)	885	(40,909)	-	(40,909)	7,081	38,614	7,941	9,424	15,164	71,143	102,352	6,817	36,387	12,336	157,892	(44,529)	(44,815)	385	2,209
X034	FAYETTE CO ATTORNEY OFF	51,871	311,240	(166,428)	(119,873)	252,921	(182,092)	(40,581)	(222,673)	-	(222,673)	30,849	168,235	34,597	41,061	57,797	301,690	445,937	29,700	158,533	68,905	703,075	(240,366)	(182,105)	17,973	3,112
X059	KENTON COUNTY ATTORNEY	34,072	204,443	(109,321)	(78,740)	166,135	(119,610)	(9,156)	(128,766)	-	(128,766)	20,264	110,508	22,725	26,971	80,818	241,022	292,920	19,509	104,135	24,406	440,970	(132,785)	(100,842)	19,087	14,592
X105	GEORGETOWN WATER & SEWER	114,516	687,133	(367,428)	(264,647)	558,380	(402,010)	(30,780)	(432,790)	-	(432,790)	68,107	371,418	76,380	90,651	39,864	578,313	984,507	65,570	349,997	172,157	1,572,231	(527,171)	(457,505)	(18,914)	9,671
X956	LOU FIREFIGHTERS PENS FUN	2,795	16,770	(8,967)	(6,459)	13,628	(9,811)	(14,035)	(23,846)	-	(23,846)	1,662	9,065	1,864	2,212	1,297	14,438	24,027	1,600	8,542	43,292	77,461	(25,987)	(23,199)	(10,084)	(3,752)
TOTAL		$ 96,042,447	$ 576,284,675	$ (308,154,245)	$ (221,954,039)	$ 468,302,089	$ (337,157,733)	$ (10,034,536)	$ (347,192,269)	$ -	$ (347,192,269)	$ 57,119,923	$ 311,500,441	$ 64,058,503	$ 76,027,002	$ 77,619,304	$ 529,205,250	$ 825,686,107	$ 54,992,158	$ 293,535,769	$ 97,736,113	$ 1,271,950,147	$ (409,198,280)	$ (354,749,690)	$ 12,101,847	$ 9,101,226

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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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.

			Employer Contributions for FYE June 30, 2025		
Participating Employer Code	Participating Employer Name	2025 Proportionate Share	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	DAVIESS 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

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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%	-	-	-

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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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	MCMAHAN 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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 42

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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
TS59	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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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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)
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

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 44

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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)
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
TOTAL		**100.000000%**	**$ 17,297,959**	**$ 228,646**	**$ 17,526,605**

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

County Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employer - Hazardous
As of and 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.

		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,				
Participating Employer Code	Participating Employer Name	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 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 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	2030
(1)	(2)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
39759	SHERIFF EXP ALLOWANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39932	JEFFERSON CO SHERIFF	2,631,731	4,965,493	677,683	972,528	4,597,469	58,804	(364,025)	(305,221)	-	(305,221)	46,767	773,167	685,901	336,312	90,353	1,885,733	3,015,745	659,893	1,253,850	593,498	5,522,986	(1,301,604)	(1,638,334)	(980,265)	115,618	167,332
39934	KENTON CO SHERIFF	464,887	877,139	119,711	171,794	812,128	10,388	(141,511)	(131,123)	-	(131,123)	8,261	136,578	121,162	59,409	-	317,149	532,722	116,568	221,489	384,104	1,254,883	(298,394)	(350,838)	(233,836)	(43,693)	(10,974)
39936	CAMPBELL CO SHERIFF	-	-	-	-	-	-	(33,386)	(33,386)	-	(33,386)	-	-	-	-	-	-	-	-	-	61,357	61,357	(26,859)	(15,069)	(11,902)	(7,527)	-
39938	FAYETTE CO SHERIFF	1,382,105	2,607,726	355,899	510,742	2,414,451	30,882	52,887	83,769	-	83,769	24,561	406,044	360,214	176,621	575,814	1,518,693	1,583,778	346,556	658,484	266,533	2,855,351	(501,674)	(666,553)	(355,973)	123,938	63,603
39940	DAVIESS CO SHERIFF	907,800	1,712,817	233,763	335,468	1,585,869	20,284	(36,288)	(16,004)	-	(16,004)	16,132	266,699	236,597	116,009	151,793	771,098	1,040,263	227,626	432,508	129,305	1,829,702	(366,039)	(491,845)	(303,482)	33,255	69,508
39944	HARDIN COUNTY SHERIFF	803,875	1,516,734	207,002	297,063	1,404,320	17,962	99,790	117,752	-	117,752	14,285	236,168	209,512	102,728	378,177	926,585	921,174	201,568	382,995	26,452	1,532,189	(223,797)	(334,070)	(189,813)	79,557	62,520
39946	WARREN COUNTY SHERIFF	1,032,155	1,947,448	265,785	381,422	1,803,110	23,063	(601)	22,462	-	22,462	18,342	303,233	269,008	131,900	246,096	950,237	1,182,764	258,808	491,755	227,661	2,160,988	(401,905)	(548,651)	(329,548)	10,872	58,480
39948	BOONE COUNTY SHERIFF	4,317,311	8,145,808	1,111,728	1,595,415	7,542,070	96,467	15,037	111,504	-	111,504	76,720	1,268,368	1,125,209	551,715	721,249	3,666,541	4,947,279	1,082,543	2,056,919	693,564	8,780,305	(1,640,937)	(2,444,154)	(1,458,840)	217,517	212,650
39952	MADISON COUNTY SHERIFF	523,379	987,500	134,773	193,409	914,310	11,694	27,066	38,760	-	38,760	9,301	153,762	136,407	66,883	167,083	524,135	599,749	131,235	249,356	129,795	1,110,135	(169,705)	(259,188)	(177,244)	(5,266)	25,403
39962	BULLITT CO SHERIFF	810,111	1,528,500	208,607	299,368	1,415,213	18,101	40,634	58,735	-	58,735	14,396	238,000	211,137	103,525	366,940	919,602	928,320	203,131	385,965	84,935	1,602,351	(245,578)	(378,670)	(228,852)	95,104	75,247
A156	CITY OF ANCHORAGE	137,986	260,348	35,532	50,991	241,052	3,083	17,192	20,275	-	20,275	2,452	40,538	35,963	17,633	176,604	270,738	158,120	34,599	65,741	33,478	291,938	(18,843)	(46,729)	(5,966)	32,208	18,131
A819	BELLEVUE/DAYTON FIRE	531,938	1,003,649	136,977	196,572	929,262	11,886	(12,751)	(865)	-	(865)	9,453	156,276	138,638	67,977	107,770	470,661	609,557	133,381	253,434	137,651	1,134,023	(221,114)	(312,636)	(211,778)	33,235	48,931
AC19	CAMPBELL CO FIRE DIST 1	136,278	257,127	35,092	50,360	238,069	3,045	(76,721)	(73,676)	-	(73,676)	2,422	40,037	35,518	17,415	-	92,970	156,164	34,171	64,928	222,510	477,773	(130,309)	(129,229)	(93,689)	(19,659)	(11,917)
AD19	SOUTHERN CAMPBELL F DIST	-	-	-	-	-	-	(85,635)	(85,635)	-	(85,635)	-	-	-	-	49,178	49,178	-	-	-	447,012	447,012	(84,692)	(82,483)	(82,010)	(72,527)	(76,123)
A502	ALLEN CO AMBULANCE SVC	326,523	616,076	84,081	120,663	570,415	7,296	(16,963)	(9,667)	-	(9,667)	5,802	95,928	85,101	41,727	20,341	243,097	374,168	81,874	155,567	58,430	670,039	(139,012)	(191,538)	(126,122)	12,305	17,425
A520	WOODFORD CO FIRE DISTRICT	169,994	320,742	43,774	62,820	296,970	3,798	37,205	41,003	-	41,003	3,021	49,942	44,305	21,724	107,958	223,929	194,799	42,625	80,991	7,228	325,643	(32,584)	(57,634)	(41,741)	17,999	12,245
B008	BURLINGTON FIRE PRO DIST	923,669	1,742,758	237,849	341,332	1,613,591	20,639	96,741	117,380	-	117,380	16,414	271,361	240,733	118,037	345,090	975,221	1,058,447	231,605	440,068	33,572	1,763,692	(265,959)	(421,684)	(233,298)	76,276	56,195
B015	CITY OF HILLVIEW	479,634	904,962	123,508	177,243	837,890	10,717	37,024	47,741	-	47,741	8,523	140,910	125,006	61,293	57,740	384,949	549,620	120,266	228,514	36,432	934,832	(172,906)	(266,207)	(168,006)	20,172	37,063
B019	CAMPBELL FIRE/ RESCUE	778,354	1,468,580	200,430	287,632	1,359,735	17,392	292,283	309,675	-	309,675	13,832	228,670	202,860	99,467	1,443,876	1,974,873	891,928	195,168	370,835	-	1,457,931	(6,959)	(137,385)	16,692	321,353	323,243
B045	CITY OF BELLEFONTE	86,377	162,974	22,242	31,920	150,895	1,930	2,392	4,322	-	4,322	1,535	25,376	22,512	11,038	14,556	73,482	98,980	21,658	41,153	31,860	193,651	(30,706)	(52,151)	(35,720)	(3,073)	1,480
B048	CITY OF HARLAN	23,342	44,042	6,011	8,626	40,778	522	11,265	11,787	-	11,787	415	6,858	6,084	2,983	18,704	34,629	26,748	5,853	11,121	1,225	44,947	1,733	(7,881)	(6,557)	1,164	1,223
B100	CITY OF SCIENCE HILL	33,148	62,543	8,536	12,250	57,908	741	15,194	15,935	-	15,935	589	9,738	8,639	4,236	57,451	80,064	37,985	8,312	15,793	-	62,090	2,450	(3,104)	3,457	12,172	2,999
B256	BUECHEL FIRE PROTECT DIST	-	-	-	-	-	-	(322,516)	(322,516)	-	(322,516)	-	-	-	-	252,138	252,138	-	-	-	1,537,612	1,537,612	(406,683)	(425,692)	(453,023)	(76)	-
B259	CITY OF LUDLOW	342,999	647,164	88,324	126,752	599,198	7,664	(46,617)	(38,953)	-	(38,953)	6,095	100,769	89,395	43,832	76,713	310,709	393,049	86,005	163,417	239,405	881,876	(186,132)	(238,938)	(148,850)	3,642	(889)
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	7,093,577	13,384,006	1,826,630	2,621,354	12,392,032	158,500	1,706,584	1,865,084	-	1,865,084	126,056	2,083,997	1,848,779	906,497	797,210	5,636,483	8,128,649	1,778,678	3,379,631	860,569	14,147,527	(2,618,890)	(3,960,477)	(2,467,312)	150,148	385,486
B656	LOUISVILLE AIRPORT AUTHOR	970,761	1,831,610	249,975	358,734	1,695,857	21,691	(46,390)	(24,699)	-	(24,699)	17,251	285,196	253,007	124,055	217,138	879,396	1,112,411	243,413	462,505	144,963	1,963,292	(394,515)	(541,480)	(287,999)	67,083	73,016
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-	(34,916)	(34,916)	-	(34,916)	-	-	-	-	-	-	-	-	-	38,603	38,603	(38,603)	-	-	-	-
C106	CITY OF SIMPSONVILLE	248,202	468,302	63,913	91,720	433,593	5,546	51,865	57,411	-	57,411	4,411	72,918	64,688	31,718	181,855	351,179	284,419	62,235	118,252	46,167	511,073	(60,457)	(114,290)	(64,711)	42,076	37,488
C156	FAIRDALE FIRE DISTRICT	480,267	906,157	123,671	177,477	838,996	10,731	16,722	27,453	-	27,453	8,535	141,096	125,171	61,374	108,290	435,931	550,346	120,424	228,816	35,378	934,964	(168,139)	(255,765)	(157,429)	33,262	49,038
C256	LOUISVILLE/JEFF CO METRO	68,352,260	128,965,527	17,601,037	25,298,825	119,407,076	1,527,279	(4,030,684)	(2,503,405)	-	(2,503,405)	1,214,643	20,080,966	17,814,459	8,734,824	336,062	46,966,311	78,325,984	17,138,978	32,565,429	10,126,044	138,156,435	(29,213,295)	(40,334,277)	(26,864,166)	961,502	4,264,113
C356	INDIAN HILLS POLICE DEPT	67,724	127,779	17,439	25,027	118,309	1,513	(16,003)	(14,490)	-	(14,490)	1,203	19,896	17,651	8,654	14,342	60,543	77,606	16,981	32,266	39,544	166,397	(31,678)	(43,390)	(34,026)	881	2,358
D024	CITY OF PEMBROKE	-	-	-	-	-	-	(243)	(243)	-	(243)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D071	CITY OF LEWISBURG	-	-	-	-	-	-	(12,345)	(12,345)	-	(12,345)	-	-	-	-	-	-	-	-	-	36,833	36,833	(12,272)	(11,910)	(10,081)	(2,569)	-
D098	CITY OF COAL RUN VILLAGE	85,308	160,958	21,967	31,525	149,028	1,906	6,322	8,228	-	8,228	1,516	25,062	22,234	10,902	36,573	94,771	97,756	21,391	40,644	11,733	171,524	(29,648)	(34,990)	(22,090)	3,741	6,233
D106	SIMPSONVILLE RURAL FIRE	231,757	437,273	59,678	85,643	404,864	5,178	30,786	35,964	-	35,964	4,118	68,087	60,402	29,616	44,218	202,323	265,574	58,112	110,417	19,822	453,925	(68,752)	(118,673)	(80,917)	6,073	10,667
G015	ZONETON FIRE PROT DIST	708,205	1,336,225	182,366	261,709	1,237,189	15,824	128,291	144,115	-	144,115	12,585	208,061	184,577	90,502	391,856	874,996	811,544	177,579	337,414	11,445	1,337,982	(171,403)	(279,392)	(147,689)	82,866	52,633
G506	SHELBY CO SUB FIRE DIST	76,588	144,504	19,722	28,302	133,794	1,711	17,781	19,492	-	19,492	1,361	22,501	19,961	9,787	75,940	128,189	87,763	19,204	36,489	4,293	147,749	(11,622)	(24,248)	(8,040)	17,380	6,979
J002	CITY OF SCOTTSVILLE	299,302	564,717	77,072	110,604	522,862	6,688	2,157	8,845	-	8,845	5,319	87,931	78,006	38,248	34,706	238,891	342,975	75,048	142,598	25,364	585,985	(111,335)	(157,847)	(104,678)	7,706	19,059
J003	CITY OF LAWRENCEBURG	313,707	591,895	80,781	115,927	548,026	7,010	(14,083)	(7,073)	-	(7,073)	5,575	92,163	81,761	40,089	11,675	225,688	359,482	78,660	149,461	87,612	675,215	(134,656)	(189,855)	(130,631)	(1,429)	7,044
J007	CITY OF MIDDLESBORO	907,243	1,711,766	233,619	335,262	1,584,896	20,272	(65,954)	(45,682)	-	(45,682)	16,122	266,536	236,452	115,938	83,449	702,375	1,039,625	227,486	432,243	300,937	2,000,291	(401,632)	(553,820)	(400,100)	(1,689)	59,326
J024	CITY OF HOPKINSVILLE	3,724,416	7,027,147	959,055	1,376,317	6,506,321	83,219	(360,205)	(276,986)	-	(276,986)	66,184	1,094,183	970,684	475,948	163,316	2,704,131	4,267,871	933,878	1,774,443	848,028	7,824,220	(1,755,222)	(2,310,172)	(1,477,823)	159,996	263,132
J026	CLAY CO BD OF ED	25,106	47,370	6,465	9,278	43,859	561	12,822	13,383	-	13,383	446	7,376	6,543	3,208	37,220	54,347	28,770	6,295	11,962	291	47,318	3,170	(1,037)	1,991	1,399	1,507
J037	CITY OF FRANKFORT	3,474,255	6,555,149	894,637	1,283,873	6,069,305	77,630	(393,323)	(315,693)	-	(315,693)	61,739	1,020,689	905,486	443,980	-	2,370,155	3,981,207	871,152	1,655,258	1,206,403	7,714,020	(1,764,847)	(2,294,070)	(1,476,620)	36,344	155,327
J040	CITY OF LANCASTER	50,461	95,209	12,994	18,647	88,153	1,128	(39,341)	(38,213)	-	(38,213)	897	14,825	13,152	6,449	-	34,426	57,824	12,653	24,042	121,685	216,204	(58,828)	(64,566)	(45,864)	(9,785)	(2,735)
J059	KENTON COUNTY AIRPORT BD	3,664,958	6,914,962	943,744	1,354,345	6,402,451	81,891	(231,614)	(149,723)	-	(149,723)	65,128	1,076,715	955,188	468,350	549,369	3,049,622	4,199,736	918,969	1,746,115	912,904	7,777,724	(1,563,996)	(2,036,581)	(1,278,470)	8,989	141,957
J063	CITY OF LONDON	1,154,204	2,177,727	297,213	426,524	2,016,322	25,790	40,230	66,020	-	66,020	20,511	339,090	300,817	147,497	263,987	1,051,391	1,322,622	289,411	549,904	40,720	2,202,657	(377,066)	(540,136)	(354,138)	45,414	74,661
J067	CITY OF WHITESBURG	256,382	483,737	66,020	94,743	447,884	5,729	29,104	34,833	-	34,833	4,556	75,322	66,820	32,763	240,596	415,501	293,793	64,287	122,150	63,868	544,098	(56,044)	(107,907)	(67,846)	50,554	52,646
J084	CITY OF HARRODSBURG	703,374	1,327,111	181,122	259,924	1,228,750	15,716	219,240	234,956	-	234,956	12,499	206,642	183,318	89,885	1,004,003	1,483,848	806,008	176,367	335,112	64,309	1,381,796	(44,397)	(159,037)	(9,406)	219,785	95,108
J090	CITY OF BARDSTOWN	1,174,966	2,216,900	302,559	434,196	2,052,591	26,254	84,907	111,161	-	111,161	20,880	345,189	306,228	150,150	397,957	1,199,524	1,346,413	294,617	559,795	113,659	2,314,484	(342,636)	(555,918)	(315,600)	33,948	65,245
J100	CITY OF SOMERSET	2,904,384	5,479,928	747,893	1,073,283	5,073,776	64,896	106,756	171,652	-	171,652	51,612	853,269	756,962	371,155	273,036	2,254,422	3,328,182	728,259	1,383,751	307,607	5,747,799	(1,126,355)	(1,627,753)	(1,016,467)	83,437	193,761
J113	CITY OF MORGANFIELD	23,981	45,247	6,175	8,862	41,894	536	(28,063)	(27,527)	-	(27,527)	426	7,045	6,250	3,065	710	17,070	27,481	6,013	11,426	97,813	142,733	(37,127)	(41,525)	(33,055)	(9,906)	(4,049)
J118	CITY OF CORBIN	766,886	1,446,943	197,477	283,394	1,339,701	17,135	(65,959)	(48,824)	-	(48,824)	13,628	225,301	199,871	98,001	75,066	598,239	878,787	192,293	365,372	233,642	1,670,094	(356,618)	(473,155)	(292,876)	22,313	28,482
J156	CITY OF JEFFERSONTOWN	1,977,925	3,731,906	509,325	730,921	3,455,311	44,195	(18,564)	25,631	-	25,631	35,148	581,088	515,501	252,762	105,953	1,455,304	2,266,538	495,955	942,353	227,768	3,932,614	(797,271)	(1,103,884)	(725,143)	55,691	93,396
J210	BOYD CO AMBULANCE SERVICE	1,211,938	2,286,659	312,080	447,859	2,117,180	27,080	107,106	134,186	-	134,186	21,537	356,051	315,864	154,875	407,318	1,234,108	1,388,780	303,887	577,410	10,242	2,280,319	(327,266)	(532,512)	(341,702)	80,361	74,909
J256	CITY OF ST MATTHEWS	928,132	1,751,179	238,998	342,981	1,621,388	20,738	(32,545)	(11,807)	-	(11,807)	16,493	272,673	241,896	118,607	102,330	735,506	1,063,562	232,724	442,195	62,949	1,801,430	(354,495)	(479,442)	(315,610)	31,222	52,381
J259	CITY OF PARK HILLS	122,993	232,060	31,671	45,451	214,861	2,748	1,179	3,927	-	3,927	2,186	36,134	32,055	15,717	61,395	145,301	140,940	30,840	58,598	46,902	277,280	(46,135)	(68,123)	(43,037)	7,921	18,395
J319	CITY OF ALEXANDRIA	358,761	676,902	92,383	132,576	626,732	8,016	(49,997)	(41,981)	-	(41,981)	6,375	105,399	93,503	45,846	41,306	286,054	411,110	89,957	170,926	151,870	823,863	(191,494)	(237,250)	(155,294)	21,387	24,841
J324	CITY OF OAK GROVE	390,854	737,456	100,647	144,436	682,798	8,733	1,743	10,476	-	10,476	6,946	114,828	101,867	49,948	126,319	392,962	447,887	98,005	186,217	175,884	907,993	(181,246)	(202,891)	(138,957)	(10,485)	18,548
J356	CITY OF WEST BUECHEL	79,584	150,158	20,493	29,409	139,029	1,778	(57,099)	(55,321)	-	(55,321)	1,414	23,381	20,742	10,170	10,279	64,572	91,197	19,955	37,917	208,165	357,234	(108,267)	(122,970)	(61,520)	(2,399)	2,494
J359	CITY OF FORT WRIGHT	780,134	1,471,940	200,888	288,290	1,362,846	17,431	37,193	54,624	-	54,624	13,863	229,193	203,324	99,694	168,429	700,640	893,969	195,615	371,684	149,283	1,610,551	(291,986)	(444,804)	(254,226)	25,702	55,403
J410	CANNONSBURG VOL FIRE DEPT	28,343	53,477	7,298	10,474	49,513	633	(2,708)	(2,075)	-	(2,075)	504	8,327	7,387	3,622	-	19,336	32,478	7,107	13,503	9,570	62,658	(14,075)	(17,837)	(11,890)	(406)	886
J419	CITY OF COLD SPRING	207,303	391,135	53,382	76,607	362,146	4,632	(36,656)	(32,024)	-	(32,024)	3,684	60,903	54,029	26,492	7,707	149,131	237,552	51,980	98,767	138,326	526,625	(134,331)	(157,085)	(90,465)	(6,460)	10,847
J456	CITY OF SHIVELY	1,490,911	2,813,019	383,917	550,950	2,604,528	33,313	(265,843)	(232,530)	-	(232,530)	26,494	438,010	388,572	190,526	18,224	1,035,332	1,708,460	373,838	710,323	739,762	3,532,383	(835,133)	(1,007,177)	(707,339)	(26,778)	79,375
J510	CITY OF CATLETTSBURG	213,174	402,213	54,893	78,776	372,402	4,763	(23,279)	(18,516)	-	(18,516)	3,788	62,628	55,559	27,242	8,770	154,199	244,280	53,452	101,564	95,085	494,381	(111,250)	(147,806)	(85,285)	(1,914)	6,073
J619	CITY OF FORT THOMAS	1,690,741	3,190,053	435,374	624,795	2,953,618	37,778	(160,669)	(122,891)	-	(122,891)	30,045	496,717	440,653	216,062	29,047	1,182,479	1,937,448	423,945	805,529	298,407	3,465,329	(768,526)	(1,033,102)	(652,646)	60,553	110,871
J719	CITY OF SOUTHGATE	113,911	214,925	29,333	42,095	198,995	2,545	42,223	44,768	-	44,768	2,024	33,466	29,688	14,557	116,190	193,901	130,533	28,563	54,271	231	213,598	(1,186)	(24,273)	(13,434)	12,143	7,053
J756	CITY OF PROSPECT	-	-	-	-	-	-	(28,609)	(28,609)	-	(28,609)	-	-	-	-	-	-	-	-	-	99,296	99,296	(28,057)	(27,392)	(24,964)	(15,803)	(3,079)

County Employees Retirement System

Schedule B - Schedule of OPEB Amounts by Employer - Hazardous

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
Participating Employer Code	Participating Employer Name	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 Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense (Expense Offset)	Proportionate Share of Nonemployer OPEB Contributions	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy 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	2030
(1)	(2)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
J819	CITY OF BELLEVUE	283,040	534,035	72,884	104,595	494,454	6,324	(7,293)	(969)	-	(969)	5,030	83,153	73,768	36,170	36,329	229,420	124,341	70,971	134,850	61,132	391,294	(119,470)	(161,596)	(103,722)	11,174	11,741
J859	CITY OF VILLA HILLS	289,737	546,669	74,609	107,069	506,152	6,474	8,055	14,529	-	14,529	5,149	85,121	75,513	37,026	87,971	285,631	332,014	72,650	138,041	116,328	659,033	(102,566)	(163,462)	(107,142)	(10,398)	10,165
J919	CITY OF DAYTON	257,219	485,315	66,235	95,053	449,346	5,747	(28,089)	(22,342)	-	(22,342)	4,571	75,568	67,038	32,870	31,629	207,105	294,752	64,496	122,548	68,023	549,819	(126,452)	(148,918)	(97,960)	14,506	16,110
J956	OKOLONA FIRE DISTRICT	2,676,952	5,050,814	689,328	989,238	4,676,467	59,814	719,777	779,591	-	779,591	47,570	786,452	697,687	342,091	1,808,362	3,634,592	3,067,564	671,232	1,275,394	-	5,014,190	(371,212)	(999,566)	(626,967)	286,614	331,533
J959	CITY OF INDEPENDENCE	858,823	1,620,408	221,151	317,368	1,500,309	19,190	(41,211)	(22,021)	-	(22,021)	15,262	252,310	223,833	109,750	276,669	862,562	984,139	215,345	409,173	318,836	1,927,493	(362,511)	(485,828)	(276,993)	1,433	58,968
K001	CITY OF COLUMBIA	277,088	522,803	71,351	102,395	484,055	6,191	(21,902)	(15,711)	-	(15,711)	4,924	81,405	72,217	35,409	14,997	204,028	317,519	69,478	132,014	46,766	565,777	(125,910)	(154,003)	(100,708)	6,898	11,974
K010	CITY OF ASHLAND	3,170,699	5,982,406	816,470	1,171,697	5,539,012	70,847	6,176	77,023	-	77,023	56,345	931,509	826,371	405,188	171,409	2,334,477	3,633,357	795,036	1,510,633	397,930	6,336,956	(1,229,447)	(1,785,139)	(1,161,064)	40,569	132,601
K011	CITY OF DANVILLE	1,907,157	3,598,383	491,102	704,769	3,331,684	42,614	247,044	289,658	-	289,658	33,891	560,297	497,057	243,718	854,451	2,155,523	2,185,444	478,210	908,637	14,114	3,586,405	(455,875)	(780,308)	(501,572)	157,208	149,666
K016	CITY OF MORGANTOWN	157,382	296,945	40,527	58,159	274,936	3,517	14,670	18,187	-	18,187	2,797	46,237	41,018	20,112	89,163	196,530	180,347	39,463	74,982	54,739	349,531	(44,650)	(72,801)	(50,773)	623	14,600
K018	CITY OF MURRAY	1,351,985	2,550,895	348,142	499,611	2,361,832	30,209	(222,441)	(192,232)	-	(192,232)	24,025	397,195	352,364	172,772	-	922,331	1,549,262	339,003	644,133	412,653	2,945,051	(677,747)	(875,513)	(544,843)	12,196	63,186
K019	CITY OF NEWPORT	2,584,266	4,875,937	665,461	954,987	4,514,550	57,743	(115,166)	(57,423)	-	(57,423)	45,923	759,223	673,530	330,247	60,662	1,823,662	2,961,354	647,991	1,231,236	393,701	5,234,282	(1,069,654)	(1,518,153)	(1,021,130)	35,554	162,765
K026	CITY OF MANCHESTER	140,798	265,655	36,256	52,030	245,965	3,146	(30,169)	(27,023)	-	(27,023)	2,502	41,365	36,696	17,993	10,882	106,936	161,343	35,304	67,081	94,807	358,535	(79,478)	(102,184)	(75,370)	350	5,082
K029	CITY OF BURKESVILLE	97,822	184,568	25,190	36,149	170,888	2,186	(11,478)	(9,292)	-	(9,292)	1,738	28,739	25,495	12,501	1,312	68,047	112,096	24,528	46,606	40,795	224,025	(49,088)	(66,462)	(44,575)	(143)	4,289
K034	LEX/FAYETTE URBAN CO GOVT	6,441,371	12,153,438	1,658,684	2,380,338	11,252,669	143,927	(262,921)	(118,994)	-	(118,994)	114,466	1,892,388	1,678,797	823,151	930,282	5,324,618	7,381,275	1,615,141	3,068,897	910,853	12,976,166	(2,642,787)	(3,609,204)	(2,267,413)	419,820	448,036
K041	CITY OF WILLIAMSTOWN	120,381	227,133	30,999	44,486	210,298	2,690	(31,790)	(29,100)	-	(29,100)	2,139	35,366	31,375	15,384	3,957	86,082	137,947	30,185	57,354	148,435	373,921	(85,906)	(100,705)	(77,153)	(18,363)	(5,712)
K043	CITY OF LEITCHFIELD	365,946	690,459	94,233	135,231	639,285	8,177	(46,489)	(38,312)	-	(38,312)	6,503	107,510	95,375	46,765	2,536	252,186	419,344	91,759	174,350	182,291	867,744	(185,935)	(248,548)	(168,926)	(14,758)	2,609
K049	CITY OF CYNTHIANA	618,309	1,166,612	159,217	228,489	1,080,147	13,816	(87,958)	(74,142)	-	(74,142)	10,988	181,651	161,148	79,015	80,342	502,156	708,531	155,038	294,584	209,695	1,367,848	(321,911)	(391,207)	(231,210)	38,411	40,224
K065	CITY OF BEATTYVILLE	103,311	194,925	26,603	38,177	180,478	2,308	5,520	7,828	-	7,828	1,836	30,351	26,926	13,202	29,269	99,748	118,386	25,905	49,221	24,128	217,640	(29,036)	(55,904)	(36,998)	2,159	1,887
K071	CITY OF RUSSELLVILLE	605,725	1,142,868	155,977	223,839	1,058,163	13,534	(68,208)	(54,674)	-	(54,674)	10,764	177,954	157,868	77,406	-	413,228	694,110	151,882	288,589	164,594	1,299,175	(291,099)	(377,785)	(245,576)	(58)	28,570
K078	CITY OF LEBANON	288,827	544,952	74,374	106,733	504,562	6,454	(22,127)	(15,673)	-	(15,673)	5,133	84,853	75,276	36,910	25,961	223,000	330,971	72,422	137,607	129,968	670,968	(138,628)	(189,220)	(122,280)	(916)	3,076
K079	CITY OF BENTON	189,264	357,099	48,736	69,940	330,632	4,229	10,197	14,426	-	14,426	3,363	55,603	49,327	24,186	18,706	147,822	216,880	47,457	90,172	56,456	410,965	(72,913)	(109,844)	(78,923)	(3,613)	2,150
K090	NELSON COUNTY BD OF ED	3,813	7,195	982	1,409	6,661	85	(9,893)	(9,808)	-	(9,808)	68	1,120	994	487	7,074	9,675	4,370	956	1,817	10,426	17,569	(10,369)	(764)	82	1,574	1,583
K091	CITY OF CARLISLE	-	-	-	-	-	-	(49,699)	(49,699)	-	(49,699)	-	-	-	-	-	-	-	-	-	78,531	78,531	(43,027)	(29,466)	(6,038)	-	-
K099	CITY OF STANTON	133,991	252,812	34,503	49,515	234,075	2,994	(24,235)	(21,241)	-	(21,241)	2,381	39,365	34,922	17,123	47,022	138,432	153,543	33,598	63,838	157,780	408,759	(89,528)	(114,890)	(83,202)	562	16,731
K103	CITY OF MOREHEAD	540,248	1,019,329	139,117	199,643	943,780	12,071	21,694	33,765	-	33,765	9,600	158,718	140,803	69,039	147,563	516,123	619,080	135,464	257,393	36,396	1,048,333	(181,314)	(261,739)	(154,041)	24,773	40,111
K105	CITY OF GEORGETOWN	3,387,542	6,391,541	872,308	1,251,829	5,917,823	75,692	222,361	298,053	-	298,053	60,198	995,214	882,886	432,898	811,261	3,122,259	3,881,841	849,409	1,613,945	-	6,345,195	(1,010,178)	(1,619,655)	(1,083,180)	224,736	265,342
K106	CITY OF SHELBYVILLE	1,237,050	2,334,039	318,546	457,138	2,161,049	27,641	39,559	67,200	-	67,200	21,983	363,429	322,409	158,084	171,989	1,015,911	1,417,557	310,184	589,374	260,016	2,577,131	(480,934)	(666,346)	(490,517)	3,675	72,903
K108	CITY OF TAYLORSVILLE	-	-	-	-	-	-	(31,000)	(31,000)	-	(31,000)	-	-	-	-	8,256	8,256	-	-	-	113,041	113,041	(25,956)	(25,619)	(29,003)	(20,313)	(3,894)
K111	CITY OF CADIZ	146,499	276,412	37,724	54,137	255,925	3,273	(25,995)	(22,722)	-	(22,722)	2,603	43,040	38,182	18,721	6,115	106,058	167,876	36,734	69,797	2,314	276,721	(55,852)	(78,701)	(50,517)	5,372	9,035
K114	CITY OF BOWLING GREEN	8,313,837	15,686,366	2,140,853	3,072,288	14,523,750	185,766	454,968	640,734	-	640,734	147,740	2,442,493	2,166,812	1,062,436	1,761,253	7,432,994	9,526,965	2,084,652	3,961,005	285,627	15,858,249	(2,801,786)	(4,215,957)	(2,603,819)	624,660	571,647
K115	CITY OF SPRINGFIELD	175,351	330,848	45,154	64,799	306,327	3,918	(2,596)	1,322	-	1,322	3,116	51,516	45,701	22,408	130,193	249,818	200,938	43,968	83,543	92,461	420,910	(53,368)	(81,370)	(72,970)	18,629	17,986
K120	CITY OF VERSAILLES	1,339,974	2,528,234	345,050	495,173	2,340,850	29,941	3,218	33,159	-	33,159	23,812	393,666	349,234	171,237	213,427	1,127,564	1,535,499	335,992	638,411	44,084	2,553,986	(503,201)	(695,899)	(431,998)	91,633	113,042
K200	CITY OF FERGUSON	-	-	-	-	-	-	470	470	-	470	-	-	-	-	7,700	7,700	-	-	-	8,609	8,609	470	470	379	(592)	(1,638)
K256	JEFFERSONTOWN FIRE DIST	2,851,107	5,379,407	734,174	1,053,596	4,980,705	63,706	227,478	291,184	-	291,184	50,665	837,617	743,076	364,347	559,021	2,504,061	3,267,131	714,900	1,358,368	259,450	5,599,849	(1,026,065)	(1,510,443)	(919,779)	130,486	230,013
K315	MT WASHINGTON FIRE P DIST	465,158	877,651	119,781	171,894	812,602	10,394	(1,198)	9,196	-	9,196	8,266	136,657	121,233	59,443	104,860	422,193	533,033	116,636	221,618	61,185	932,472	(170,119)	(243,328)	(160,226)	32,215	31,081
K356	ST MATTHEWS FIRE DIST.	2,969,368	5,602,539	764,627	1,097,298	5,187,300	66,348	66,261	132,609	-	132,609	52,767	872,360	773,898	379,459	886,546	2,912,263	3,402,649	744,554	1,414,712	1,262,555	6,824,470	(1,158,388)	(1,711,366)	(1,053,645)	36,195	(25,002)
K414	CITY OF SMITHS GROVE	69,281	130,718	17,840	25,602	121,030	1,548	21,081	22,629	-	22,629	1,231	20,354	18,057	8,854	60,737	108,002	79,390	17,372	33,008	4,471	134,241	(6,355)	(19,831)	(16,718)	9,717	6,948
K419	ALEXANDRIA FIRE DISTRICT	-	-	-	-	-	-	(196,639)	(196,639)	-	(196,639)	-	-	-	-	114,548	114,548	-	-	-	1,119,990	1,119,990	(205,476)	(216,832)	(200,209)	(188,181)	(194,743)
K456	CAMP TAYLOR FIRE PRO DIST	-	-	-	-	-	-	(101,304)	(101,304)	-	(101,304)	-	-	-	-	-	-	-	-	-	203,789	203,789	(106,282)	(88,495)	(9,013)	-	-
K559	CITY OF TAYLOR MILL	530,756	1,001,420	136,672	196,135	927,198	11,859	23,090	34,949	-	34,949	9,432	155,929	138,330	67,826	141,333	503,418	608,203	133,084	252,871	62,393	1,056,551	(173,253)	(278,694)	(183,865)	29,842	52,838
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	685,521	1,293,426	176,525	253,327	1,197,562	15,317	(100,357)	(85,040)	-	(85,040)	12,182	201,397	178,665	87,604	5,036	472,702	785,550	171,891	326,606	270,701	1,554,748	(354,712)	(469,300)	(303,716)	3,501	42,183
K719	CENTRAL CAMPBELL CO FIRE	626,910	1,182,841	161,432	231,668	1,095,173	14,008	(64,792)	(50,784)	-	(50,784)	11,140	184,178	163,390	80,114	-	427,682	718,387	157,195	298,682	245,503	1,419,767	(307,878)	(408,615)	(281,715)	(16,620)	22,842
K759	LAKESIDE/CRESTVIEWHLS POL	361,401	681,883	93,062	133,552	631,344	8,075	(23,480)	(15,405)	-	(15,405)	6,422	106,175	94,191	46,184	50,426	296,976	414,135	90,619	172,184	79,262	756,200	(154,078)	(217,579)	(134,124)	15,461	31,096
K856	HIGHVIEW FIRE DISTRICT	-	-	-	-	-	-	(176,636)	(176,636)	-	(176,636)	-	-	-	-	116,894	116,894	-	-	-	1,239,943	1,239,943	(234,033)	(321,638)	(335,482)	(231,897)	-
K859	CITY OF FORT MITCHELL	699,705	1,320,188	180,177	258,568	1,222,341	15,634	(116,708)	(101,074)	-	(101,074)	12,434	205,564	182,362	89,416	-	477,342	801,804	175,447	333,364	312,587	1,623,202	(383,356)	(462,448)	(318,121)	(22,307)	40,372
L001	ADAIR CO AMBULANCE SER	274,764	518,419	70,753	101,536	479,996	6,139	(1,717)	(1,578)	-	(1,578)	4,883	80,722	71,611	35,112	30,674	218,119	314,857	68,896	130,907	110,618	625,278	(119,946)	(175,376)	(127,745)	2,144	13,763
L005	CITY OF GLASGOW	1,451,058	2,737,825	373,654	536,223	2,534,908	32,423	(69,644)	(37,221)	-	(37,221)	25,786	426,301	378,185	185,433	166,896	1,156,815	1,662,792	363,845	691,335	409,219	3,127,191	(617,156)	(863,150)	(619,475)	48,822	80,583
L009	CITY OF PARIS	1,549,202	2,923,001	398,927	572,491	2,706,359	34,616	406,213	440,829	-	440,829	27,530	455,135	403,764	197,975	1,899,194	2,956,068	1,775,257	388,455	738,095	10,599	2,912,406	(153,473)	(408,664)	(108,622)	427,520	286,902
L015	CITY OF MT WASHINGTON	605,018	1,141,535	155,795	223,578	1,056,928	13,519	(2,095)	11,424	-	11,424	10,751	177,746	157,684	77,316	89,954	502,700	693,300	151,705	288,252	115,648	1,248,905	(229,870)	(330,743)	(208,905)	2,515	20,798
L025	CITY OF WINCHESTER	2,860,164	5,396,495	736,506	1,056,942	4,996,526	63,908	150,673	214,581	-	214,581	52,826	840,278	745,437	365,504	1,117,105	3,068,324	3,277,510	717,171	1,362,683	182,875	5,540,239	(938,363)	(1,319,500)	(727,787)	266,433	247,301
L031	EDMONSON CO AMBULANCE DIS	28,071	52,965	7,229	10,373	49,039	627	(52,174)	(51,547)	-	(51,547)	499	8,247	7,316	3,587	-	19,150	32,168	7,039	13,374	157,597	210,178	(63,435)	(64,511)	(41,288)	(14,981)	(6,812)
L035	CITY OF FLEMINGSBURG	104,577	197,314	26,929	38,645	182,690	2,337	(16,032)	(13,695)	-	(13,695)	1,858	30,723	27,256	13,364	20,792	92,135	119,837	26,222	49,824	50,687	246,570	(56,704)	(70,028)	(43,180)	7,912	7,563
L039	CITY OF WARSAW	91,267	172,200	23,502	33,727	159,437	2,039	39,205	41,244	-	41,244	1,622	26,813	23,787	11,663	57,239	119,502	104,584	22,885	43,483	42,234	213,186	(14,380)	(50,622)	(34,975)	4,630	1,663
L044	GREEN CO AMBULANCE SVC	72,656	137,086	18,709	26,849	126,926	1,623	(38,484)	(36,861)	-	(36,861)	1,291	21,345	18,936	9,285	-	49,566	83,258	18,218	34,616	130,329	266,421	(71,298)	(78,150)	(55,506)	(10,839)	(1,063)
L050	CITY OF MUNFORDVILLE	117,622	221,927	30,288	43,466	205,479	2,628	28,107	30,735	-	30,735	2,090	34,556	30,656	15,031	85,436	165,679	134,785	29,493	56,039	5,505	225,822	(21,691)	(41,379)	(23,727)	18,172	8,482
L052	CITY OF EMINENCE	143,856	271,425	37,044	53,161	251,308	3,214	(673)	2,541	-	2,541	2,556	42,263	37,493	18,384	28,657	126,797	164,848	36,071	68,538	63,562	333,019	(53,107)	(79,628)	(63,661)	(7,386)	(2,441)
L057	CITY OF NICHOLASVILLE	3,310,740	6,246,631	852,531	1,223,448	5,783,654	73,976	142,726	216,702	-	216,702	58,833	972,651	862,869	423,084	624,489	2,883,093	3,793,832	830,151	1,577,353	184,051	6,385,387	(1,141,145)	(1,719,054)	(1,131,592)	196,341	293,156
L061	CITY OF BARBOURVILLE	62,556	118,030	16,109	23,117	109,282	1,398	(30,599)	(29,201)	-	(29,201)	1,112	18,378	16,304	7,994	1,142	43,818	71,685	15,686	29,804	85,505	202,680	(49,604)	(60,762)	(44,463)	(7,008)	2,976
L072	CITY OF EDDYVILLE	47,038	88,751	12,113	17,382	82,173	1,051	(30,565)	(29,514)	-	(29,514)	836	13,819	12,259	6,011	8,871	40,960	53,902	11,795	22,411	77,868	165,976	(40,997)	(36,807)	(28,298)	(11,403)	(7,511)
L073	CITY OF PADUCAH	4,047,126	7,636,029	1,042,154	1,495,571	7,070,074	90,430	(157,376)	(66,946)	-	(66,946)	71,919	1,188,991	1,054,791	517,188	232,420	2,993,390	4,637,669	1,014,796	1,928,194	1,059,509	8,640,168	(1,721,484)	(2,490,040)	(1,604,041)	41,850	126,937
L077	CITY OF SALYERSVILLE	42,547	80,276	10,956	15,723	74,326	951	(17,718)	(16,767)	-	(16,767)	756	12,500	11,089	5,437	13,684	42,710	48,755	10,668	20,271	117,614	197,308	(38,699)	(47,074)	(43,698)	(17,595)	(7,532)
L086	CITY OF TOMPKINSVILLE	117,334	221,383	30,214	43,360	204,975	2,622	(40,184)	(37,562)	-	(37,562)	2,085	34,471	30,580	14,994	2,735	82,780	134,455	29,421	55,902	47,447	267,225	(62,487)	(81,867)	(50,655)	2,957	7,606
L090	CITY OF NEW HAVEN	-	-	-	-	-	-	(11,588)	(11,588)	-	(11,588)	-	-	-	-	-	-	-	-	-	23,205	23,205	(10,351)	(8,675)	(4,180)	-	-
L107	CITY OF FRANKLIN	634,681	1,197,502	163,433	234,539	1,108,747	14,181	45,392	59,573	-	59,573	11,279	186,461	165,415	81,107	197,598	630,581	727,291	159,143	302,384	39,667	1,228,485	(231,721)	(306,370)	(178,000)	58,307	59,879
L108	SPENCER CO FIRE DIST	30,457	57,466	7,843	11,255	53,207	681	(15,117)	(14,836)	-	(14,836)	541	8,948	7,938	3,892	1,487	22,265	34,901	7,637	14,511	50,888	107,937	(25,966)	(32,499)	(24,957)	(3,367)	1,117
L110	CITY OF ELKTON	31,401	59,247	8,086	11,604	54,856	702	(7,938)	(7,236)	-	(7,236)	558	9,225	8,184	4,013	7,276	28,698	35,983	7,874	14,961	32,352	91,170	(12,203)	(24,658)	(17,969)	(4,807)	(2,835)
L156	CITY OF LYNDON	469,740	886,296	120,960	173,587	820,607	10,496	233,553	244,049	-	244,049	8,347	138,003	122,427	60,029	1,093,410	1,413,869	538,283	117,785	223,801	306,100	1,185,969	52,959	(25,754)	67,232	162,442	(28,978)
L159	ELSMERE FIRE PROTECTION	324,233	611,756	83,492	119,817	566,415	7,245	895	8,140	-	8,140	5,762	95,255	84,504	41,434	171,427	392,620	371,544	81,300	154,476	126,035	733,355	(113,643)	(164,277)	(118,901)	34,012	22,075
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	(192,007)	(192,007)	-	(192,007)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	(441,263)	(441,263)	-	(441,263)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	3,364,666	6,348,379	866,418	1,243,376	5,877,860	75,181	1,311,398	1,386,579	-	1,386,579	59,791	988,494	876,924	429,975	3,688,533	5,983,926	3,855,627	843,673	1,603,046	-	6,302,346	(26,024)	(767,937)	(252,607)	454,966	273,181
L756	PLEASURE RIDGE PARK FIRE	3,220,100	6,075,615	829,191	1,189,953	5,625,313	71,951	786,506	858,457	-	858,457	57,222	946,022	839,246	411,501	1,010,803	3,207,572	3,689,967	807,424	1,534,170	46,320	6,077,881	(784,832)	(1,608,636)	(963,981)	215,958	271,183
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-	(438,441)	(438,441)	-	(438,441)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	116,438	219,693	29,983	43,028	203,410	2,602	(1,353)	1,249	-	1,249	2,069	34,208	30,347	14,880	58,315	137,750	133,428	29,196	55,475	30,466	248,565	(48,515)	(62,081)	(27,371)	13,793	13,360
M015	BULLITT CO FISCAL COURT	19,521	36,831	5,027	7,214	34,102	436	(76,460)	(76,024)	-	(76,024)	347	5,735	5,088	2,495	-	13,318	22,369	4,895	9,300	26,491	63,055	(23,975)	(19,374)	(7,842)	315	1,139
M022	CITY OF OLIVE HILL	91,145	171,971	23,470	33,682	159,225	2,037	41,512	43,549	-	43,549	1,620	26,777	23,755	11,648	118,910	181,090	104,445	22,854	43,425	93,174	263,898	3,692	(43,632)	(54,352)	1,482	10,002
M042	CITY OF MAYFIELD	1,466,297	2,766,577	377,578	541,854	2,561,528	32,763	(56,237)	(23,474)	-	(23,474)	26,057	430,778	382,157	187,380	293,284	1,293,599	1,680,254	367,666	698,596	473,449	3,219,965	(623,578)	(859,060)	(519,502)	(7,808)	83,583
M054	CITY OF DAWSON SPRINGS	54,862	103,513	14,127	20,274	95,841	1,226	(16,952)	(15,726)	-	(15,726)	975	16,118	14,299	7,011	3,557	40,985	62,868	13,756	26,138	81,108	183,870	(41,832)	(49,788)	(39,075)	(8,597)	(3,592)

County Employees Retirement System

Schedule B - Schedule of OPEB Amounts by Employer - Hazardous

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
Participating Employer Code	Participating Employer Name	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 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 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	2030
(1)	(2)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
M059	KENTON COUNTY FISCAL CT	1,212,600	2,287,907	312,250	448,103	2,118,335	37,095	(142,391)	(115,296)	-	(115,296)	21,548	356,245	316,037	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	273,653	516,323	70,467	101,126	478,055	6,115	29,857	35,972	-	35,972	4,863	80,396	71,321	34,970	43,116	229,803	313,584	68,617	130,378	18,279	530,858	(95,019)	(144,680)	(94,828)	15,685	17,787
M076	CITY OF RICHMOND	3,445,155	6,500,243	887,144	1,273,119	6,018,469	76,979	82,421	159,400	-	159,400	61,222	1,012,140	897,901	440,261	383,286	2,733,588	3,947,861	863,855	1,641,393	134,807	6,587,916	(1,292,987)	(1,801,511)	(1,144,677)	144,276	240,571
M081	CITY OF MAYSVILLE	1,180,820	2,227,945	304,067	436,359	2,062,818	26,385	(56,809)	(30,424)	-	(30,424)	20,984	346,909	307,754	150,899	119,024	924,586	1,353,121	296,084	562,584	152,704	2,364,493	(482,968)	(661,991)	(428,722)	61,794	71,981
M082	CITY OF BRANDENBURG	121,498	229,239	31,286	44,898	212,249	2,715	61,247	63,962	-	63,962	2,159	35,694	31,666	15,526	140,624	223,510	139,226	30,465	57,886	21,910	249,487	14,537	(14,331)	(32,119)	261	5,674
M085	CITY OF EDMONTON	139,546	263,292	35,934	51,568	243,778	3,118	4,966	8,084	-	8,084	2,480	40,997	36,369	17,833	47,146	142,345	159,908	34,990	66,485	27,329	288,712	(44,313)	(69,331)	(49,289)	4,077	12,488
M096	CITY OF FALMOUTH	-	-	-	-	-	-	(14,646)	(14,646)	-	(14,646)	-	-	-	-	-	-	-	-	-	23,571	23,571	(17,956)	(5,615)	-	-	-
M109	CITY OF CAMPBELLSVILLE	637,592	1,202,995	164,183	235,615	1,113,834	14,247	(51,042)	(36,795)	-	(36,795)	11,330	187,316	166,174	81,479	103,878	538,847	730,628	159,873	303,771	111,966	1,306,238	(276,335)	(362,563)	(195,736)	26,531	40,712
M110	CITY OF GUTHRIE	-	-	-	-	-	-	(3,392)	(3,392)	-	(3,392)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	18,503	34,911	4,765	6,838	32,324	413	(30,611)	(30,198)	-	(30,198)	329	5,436	4,822	2,365	1,477	14,100	21,203	4,640	8,816	101,695	136,354	(40,877)	(44,290)	(32,205)	(5,859)	976
M315	CITY OF PIONEER VILLAGE	83,089	156,771	21,396	30,705	145,152	1,857	(13,099)	(11,242)	-	(11,242)	1,477	24,410	21,655	10,618	19,332	76,015	95,213	20,834	39,587	85,763	241,397	(45,873)	(58,934)	(43,577)	(8,522)	(8,475)
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	4,798,225	9,053,186	1,235,566	1,773,132	8,382,197	107,213	131,744	238,957	-	238,957	85,266	1,409,654	1,250,548	613,171	621,998	3,895,371	5,498,366	1,203,130	2,286,044	132,984	9,120,524	(1,659,873)	(2,462,826)	(1,542,508)	165,466	274,587
N009	CITY OF MILLERSBURG	22,588	42,618	5,816	8,347	39,459	505	8,482	8,987	-	8,987	401	6,636	5,887	2,887	41,901	57,311	25,884	5,664	10,762	-	42,310	(202)	(3,987)	484	9,326	9,380
N011	CITY OF PERRYVILLE	14,888	28,090	3,834	5,502	26,008	333	52	385	-	385	265	4,374	3,880	1,903	42,049	52,206	17,060	3,733	7,093	51,310	79,196	(5,139)	(7,523)	(6,461)	(8,873)	1,006
N012	CITY OF BROOKSVILLE	-	-	-	-	-	-	(17,937)	(17,937)	-	(17,937)	-	-	-	-	-	-	-	-	-	16,948	16,948	(15,073)	(1,875)	-	-	-
N014	CITY OF IRVINGTON	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)	(49,959)	(31,585)	(1,042)	1,955
N022	CITY OF GRAYSON	193,283	364,682	49,771	71,426	337,654	4,319	94,565	98,884	-	98,884	3,435	56,784	50,375	24,700	314,228	446,087	221,486	48,465	92,087	246,733	608,771	20,256	(43,210)	(138,155)	(11,503)	9,927
N050	CITY OF HORSE CAVE	101,197	190,936	26,059	37,396	176,784	2,261	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	240,553	14,515	(5,124)	(5,496)	(6,095)	3,065
N051	CITY OF HENDERSON	2,862,982	5,401,812	737,232	1,057,984	5,001,449	63,971	(163,419)	(99,448)	-	(99,448)	50,876	841,106	746,171	365,864	94,444	2,047,585	3,280,739	717,878	1,364,026	338,012	5,700,655	(1,210,926)	(1,655,677)	(1,025,896)	74,528	164,901
N054	CITY OF MADISONVILLE	2,698,878	5,092,184	694,974	997,341	4,714,770	60,304	(124,113)	(63,809)	-	(63,809)	47,960	792,894	703,401	344,893	170,800	2,011,988	3,092,690	676,730	1,285,841	652,416	5,707,677	(1,134,039)	(1,635,862)	(1,092,902)	57,448	109,666
N076	MADISON CO EMS	1,313,423	2,478,139	338,213	485,361	2,294,468	29,347	17,641	46,988	-	46,988	23,340	385,866	342,314	167,844	230,480	1,126,504	1,505,074	329,334	625,761	139,198	2,599,367	(479,441)	(691,976)	(430,118)	38,091	90,581
N087	CITY OF MT STERLING	588,711	1,110,767	151,596	217,552	1,028,441	13,154	3,877	17,031	-	17,031	10,462	172,955	153,434	75,232	56,929	458,550	674,614	147,616	280,483	44,411	1,147,124	(234,613)	(318,956)	(208,134)	30,124	43,005
N088	MORGAN CO AMBULANCE SERV	23,495	44,330	6,050	8,682	41,044	525	(45,864)	(45,339)	-	(45,339)	418	6,903	6,123	3,002	-	16,028	26,923	5,891	11,194	108,020	152,028	(48,955)	(43,462)	(31,016)	(10,231)	(2,336)
N093	CITY OF LAGRANGE	258,452	487,641	66,552	95,508	451,498	5,775	(38,483)	(32,708)	-	(32,708)	4,593	75,930	67,360	33,028	22,565	198,883	296,164	64,805	123,135	99,161	583,265	(121,809)	(158,538)	(104,583)	(1,274)	1,821
N094	CITY OF OWENTON	41,204	77,743	10,610	15,226	71,981	921	(575)	346	-	346	732	12,105	10,739	5,266	23,503	51,613	47,216	10,332	19,631	72,460	149,639	(20,247)	(35,216)	(26,321)	(11,978)	(4,262)
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	79,940	150,830	20,585	29,541	139,651	1,786	(3,384)	(1,598)	-	(1,598)	1,421	23,485	20,835	10,216	24,770	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	20,044	37,818	5,161	7,407	35,015	448	(13,723)	(13,275)	-	(13,275)	356	5,889	5,224	2,561	-	13,674	22,968	5,026	9,550	9,824	47,368	(14,414)	(12,573)	(7,923)	331	886
P007	CITY OF PINEVILLE	56,245	106,121	14,483	20,785	98,256	1,257	(53,530)	(52,273)	-	(52,273)	999	16,524	14,659	7,188	-	38,371	64,452	14,103	26,797	102,493	207,845	(69,946)	(64,668)	(36,566)	(1,368)	3,073
P015	CITY OF LEBANON JUNCTION	40,059	75,583	10,315	14,803	69,981	895	(3,420)	(2,525)	-	(2,525)	712	11,769	10,441	5,119	16,589	43,918	45,905	10,045	19,086	51,307	126,343	(18,512)	(28,682)	(26,559)	(6,021)	(2,651)
P033	ESTILL COUNTY EMS	221,437	417,802	57,021	81,829	386,836	4,948	(12,433)	(7,485)	-	(7,485)	3,935	65,055	57,712	28,298	57,213	208,278	253,748	55,524	105,500	136,002	550,774	(75,272)	(140,192)	(110,362)	(16,122)	(548)
P041	CITY OF DRY RIDGE	535,092	1,009,601	137,789	197,738	934,773	11,956	84,732	96,688	-	96,688	9,509	157,203	139,460	68,380	199,468	564,511	613,171	134,172	254,937	30,731	1,033,011	(135,832)	(221,696)	(166,455)	19,553	35,929
P043	CITY OF CLARKSON	11,674	22,026	3,006	4,314	20,394	261	(5,564)	(5,303)	-	(5,303)	207	3,430	3,043	1,492	22,762	30,727	13,377	2,927	5,562	33,038	54,904	(8,390)	(10,583)	(8,687)	(1,365)	4,849
P079	CITY OF CALVERT CITY	144,247	272,161	37,144	53,305	251,990	3,223	(34,802)	(31,579)	-	(31,579)	2,563	42,378	37,595	18,433	3,227	101,633	165,295	36,169	68,724	144,211	414,399	(97,008)	(122,149)	(82,658)	(15,682)	4,730
P093	SOUTH OLDHAM FIRE DEPT	359,142	677,622	92,481	132,717	627,399	8,025	(11,953)	(3,928)	-	(3,928)	6,382	105,511	93,602	45,895	36,668	281,676	411,547	90,053	171,108	103,113	775,821	(143,671)	(211,678)	(152,489)	1,637	12,057
P116	CITY OF MONTICELLO	164,646	310,651	42,397	60,843	287,627	3,679	(36,264)	(32,585)	-	(32,585)	2,926	48,371	42,911	21,040	61,526	173,848	188,671	41,284	78,443	117,207	425,605	(86,313)	(103,141)	(56,433)	(1,719)	(4,151)
P117	CITY OF CLAY	-	-	-	-	-	-	(12,731)	(12,731)	-	(12,731)	-	-	-	-	-	-	-	-	-	15,260	15,260	(10,974)	(4,286)	-	-	-
R015	CITY OF SHEPHERDSVILLE	2,136,034	4,030,222	550,039	789,348	3,731,517	47,728	208,380	256,108	-	256,108	37,958	627,538	556,709	272,967	412,363	1,869,577	2,447,717	535,599	1,017,682	169,307	4,170,305	(672,006)	(1,098,220)	(720,126)	88,750	100,874
R017	CITY OF PRINCETON	232,449	438,580	59,857	85,899	406,074	5,194	(54,714)	(49,520)	-	(49,520)	4,131	68,290	60,583	29,705	39,237	197,815	266,367	58,285	110,747	123,863	559,262	(133,581)	(142,770)	(86,332)	(4,921)	6,157
R045	CITY OF RUSSELL	325,864	614,833	83,912	120,420	569,264	7,281	(64,026)	(56,745)	-	(56,745)	5,791	95,735	84,929	41,643	17,202	239,509	373,413	81,709	155,253	188,979	799,354	(191,351)	(220,544)	(135,101)	(11,961)	(888)
R057	CITY OF WILMORE	179,368	338,427	46,188	66,283	313,344	4,008	(24,881)	(20,873)	-	(20,873)	3,187	52,696	46,748	22,922	40,298	162,664	205,540	44,976	85,457	87,397	423,370	(93,899)	(121,587)	(73,337)	9,275	18,843
R104	CITY OF RUSSELL SPRINGS	156,757	295,766	40,366	57,928	273,845	3,503	(37,102)	(33,599)	-	(33,599)	2,786	46,053	40,855	20,032	34,806	141,746	179,631	39,306	74,685	107,758	401,380	(89,913)	(98,884)	(67,301)	(10,503)	6,967
R105	CITY OF STAMPING GROUND	22,184	41,855	5,712	8,198	38,753	496	(1,313)	(817)	-	(817)	394	6,517	5,782	2,835	10,188	25,322	25,420	5,562	10,569	17,421	58,972	(12,391)	(14,408)	(6,762)	(747)	658
T559	INDEPENDENCE FIRE DIST	1,167,297	2,202,431	300,585	431,362	2,039,195	26,082	(50,044)	(23,962)	-	(23,962)	20,743	342,936	304,229	149,170	93,234	889,569	1,337,625	292,694	556,142	146,073	2,332,534	(461,028)	(678,486)	(414,175)	46,618	64,106
V001	ADAIR COUNTY FISCAL COURT	195,335	368,554	50,300	72,184	341,239	4,365	(14,381)	(10,016)	-	(10,016)	3,471	57,387	50,910	24,962	41,859	175,118	223,838	48,979	93,065	64,281	430,163	(88,051)	(115,568)	(64,498)	7,292	5,779
V002	ALLEN COUNTY FISCAL COURT	350,535	661,382	90,264	129,536	612,363	7,832	49,801	57,633	-	57,633	6,229	102,982	91,359	44,795	34,607	273,743	401,684	87,895	167,007	22,772	679,358	(129,849)	(191,137)	(124,295)	13,445	26,221
V003	ANDERSON CO FISCAL COURT	248,977	469,764	64,113	92,007	434,946	5,563	(12,954)	(7,391)	-	(7,391)	4,424	73,146	64,890	31,817	14,715	184,568	285,306	62,430	118,621	55,497	521,854	(108,087)	(151,405)	(102,440)	7,563	17,083
V005	BARREN CO FISCAL CT	532,226	1,004,193	137,051	196,678	929,766	11,892	(137,484)	(125,592)	-	(125,592)	9,458	156,361	138,713	68,014	6,593	369,681	609,887	133,453	253,571	428,436	1,425,347	(356,870)	(391,291)	(278,328)	(22,212)	(6,965)
V007	BELL CO FISCAL CT	128,177	241,842	33,006	47,366	223,917	2,864	(15,327)	(12,463)	-	(12,463)	2,278	37,657	33,406	16,380	13,784	101,227	146,880	32,140	61,068	66,549	306,637	(75,268)	(82,344)	(52,572)	1,927	2,847
V008	BOONE CO FISCAL CT	1,258,468	2,374,449	324,061	465,053	2,198,464	28,119	36,469	64,588	-	64,588	22,363	369,721	327,991	160,821	383,611	1,242,144	1,442,099	315,554	599,578	165,254	2,522,485	(423,016)	(609,987)	(358,649)	54,082	57,230
V009	BOURBON CO FISCAL COURT	339,452	640,470	87,410	125,441	593,001	7,585	66,646	74,231	-	74,231	6,032	99,726	88,470	43,379	387,290	618,865	388,984	85,116	161,727	66,196	702,023	(69,814)	(129,450)	(58,508)	80,437	94,178
V011	BOYLE COUNTY FISCAL COURT	1,129,768	2,131,621	290,921	417,493	1,973,633	25,244	136,718	161,962	-	161,962	20,076	331,911	294,448	144,374	429,223	1,199,956	1,294,620	283,283	538,261	17,183	2,133,347	(288,870)	(479,003)	(339,327)	83,784	90,025
V012	BRACKEN CO FISCAL COURT	83,183	156,947	21,420	30,739	145,315	1,859	4,074	5,933	-	5,933	1,478	24,438	21,680	10,630	90,646	147,394	95,320	20,858	39,631	53,591	209,400	(24,965)	(31,554)	(11,136)	7,061	(1,412)
V013	BREATHITT CO FISCAL COURT	39,268	74,090	10,112	14,511	68,598	877	(9,430)	(8,553)	-	(8,553)	698	11,536	10,234	5,018	11,951	38,739	44,998	9,846	18,709	21,487	95,040	(15,855)	(23,074)	(14,870)	(2,337)	(166)
V014	BRECKINRIDGE CO FISCAL CT	213,627	403,066	55,010	78,943	373,192	4,773	16,817	21,590	-	21,590	3,796	62,761	55,677	27,300	68,898	214,636	244,798	53,566	101,779	10,652	410,795	(66,964)	(101,530)	(56,755)	13,694	15,396
V017	CALDWELL CO FISCAL COURT	70,073	132,211	18,044	25,895	122,412	1,566	(67,216)	(65,650)	-	(65,650)	1,245	20,586	18,263	8,955	50,213	98,017	80,297	17,570	33,385	210,663	341,915	(91,164)	(94,647)	(74,038)	2,849	13,102
V019	CAMPBELL CO FISCAL CT	1,058,313	1,996,802	272,521	391,088	1,848,806	23,647	(9,694)	13,953	-	13,953	18,807	310,918	275,825	135,243	94,113	816,099	1,212,739	265,367	504,218	99,760	2,082,084	(431,505)	(601,252)	(369,127)	58,153	77,746
V023	CASEY CO FISCAL COURT	121,413	229,079	31,264	44,867	212,101	2,713	(7,596)	(4,883)	-	(4,883)	2,158	35,669	31,644	15,516	11,706	94,535	139,129	30,444	57,845	20,624	248,042	(58,752)	(63,706)	(41,189)	3,520	6,620
V025	CLARK COUNTY FISCAL COURT	849,975	1,603,714	218,873	314,099	1,484,853	18,992	(46,322)	(27,330)	-	(27,330)	15,104	249,711	221,527	108,619	9,173	589,030	974,001	213,127	404,958	125,105	1,717,191	(364,790)	(509,631)	(328,165)	20,646	53,780
V030	DAVIESS CO FISCAL COURT	1,768,169	3,336,142	455,312	653,407	3,088,879	39,508	(91,402)	(51,894)	-	(51,894)	31,421	519,464	460,833	225,957	122,179	1,328,433	2,026,174	443,359	842,418	378,664	3,690,615	(763,490)	(1,033,609)	(664,863)	37,842	61,937
V032	ELLIOTT CO FISCAL CT	60,762	114,644	15,646	22,454	106,147	1,358	26,219	27,577	-	27,577	1,080	17,851	15,836	7,765	22,943	64,395	69,628	15,236	28,949	12,714	126,527	(9,398)	(30,951)	(24,609)	125	2,700
V035	FLEMING CO FISCAL COURT	116,384	219,591	29,970	43,009	203,316	2,601	(14,576)	(11,975)	-	(11,975)	2,068	34,192	30,333	14,873	16,017	95,415	133,367	29,183	55,450	45,370	263,370	(56,684)	(69,038)	(46,770)	1,860	2,677
V037	FRANKLIN CO FISCAL COURT	1,801,003	3,398,093	463,767	665,541	3,146,238	40,242	(108,746)	(68,504)	-	(68,504)	32,005	529,110	469,390	230,152	29,796	1,258,448	2,063,799	451,592	858,061	468,823	3,842,275	(797,958)	(1,106,545)	(756,688)	(7,100)	84,464
V041	GRANT COUNTY FISCAL COURT	307,641	580,450	79,219	113,685	537,429	6,874	(26,117)	(19,243)	-	(19,243)	5,467	90,381	80,180	39,314	30,257	240,132	352,531	77,139	146,571	216,063	792,304	(142,127)	(209,395)	(155,299)	(30,203)	(15,149)
V043	GRAYSON CO FISCAL COURT	481,089	907,709	123,883	177,781	840,433	10,750	(312,467)	(301,717)	-	(301,717)	8,549	141,338	125,385	61,479	-	328,202	551,288	120,631	229,208	690,379	1,591,506	(450,499)	(466,319)	(312,553)	(40,494)	6,560
V047	HARDIN CO FISCAL COURT	2,449,775	4,622,181	630,829	905,287	4,279,602	54,738	173,040	227,778	-	227,778	43,533	719,711	638,478	313,060	902,051	2,573,300	2,807,238	614,268	1,167,159	227,283	4,815,948	(750,004)	(1,145,752)	(611,338)	116,631	147,816
V049	HARRISON CO FISCAL COURT	182,697	344,709	47,045	67,514	319,161	4,082	(23,708)	(19,626)	-	(19,626)	3,247	53,674	47,616	23,347	75,775	200,412	209,356	45,810	87,043	45,389	387,598	(84,541)	(94,453)	(47,425)	21,594	17,639
V052	HENRY CO FISCAL COURT	98,986	186,765	25,489	36,579	172,923	2,212	(19,189)	(16,977)	-	(16,977)	1,759	29,081	25,799	12,650	4,298	71,828	113,430	24,820	47,161	51,698	237,109	(46,679)	(64,911)	(46,399)	(5,798)	(1,494)
V054	HOPKINS CO FISCAL COURT	634,836	1,197,795	163,473	234,597	1,109,019	14,185	(75,772)	(61,587)	-	(61,587)	11,281	186,506	165,456	81,127	-	433,089	727,470	159,182	302,458	192,389	1,381,499	(312,391)	(395,253)	(257,607)	(1,293)	18,134
V057	JESSAMINE CO FISCAL COURT	1,731,835	3,267,588	445,956	639,981	3,025,406	38,697	128,980	167,677	-	167,677	30,775	508,790	451,363	221,313	517,612	1,699,078	1,984,538	434,249	825,107	264,881	3,508,775	(535,092)	(807,456)	(568,508)	36,641	64,718
V060	KNOTT CO FISCAL CT	45,761	86,340	11,784	16,910	79,941	1,022	(24,650)	(23,628)	-	(23,628)	813	13,444	11,926	5,848	15,570	46,788	52,438	11,474	21,802	79,462	165,176	(36,998)	(40,868)	(28,614)	(11,305)	(603)
V062	LARUE CO FISCAL COURT	86,340	162,904	22,233	31,906	150,830	1,929	(16,986)	(15,057)	-	(15,057)	1,534	25,365	22,503	11,033	15,567	74,468	98,938	21,649	41,135	40,861	202,583	(49,889)	(51,740)	(31,750)	(409)	5,675
V063	LAUREL COUNTY FISCAL COUR	45,670	86,169	11,760	16,877	79,783	1,020	(62,796)	(61,776)	-	(61,776)	812	13,417	11,903	5,836	-	31,156	52,334	11,452	21,759	144,904	230,449	(76,225)	(74,400)	(43,409)	(6,159)	901
V067	LETCHER CO FISCAL COURT	52,864	99,742	13,613	19,535	92,350	1,181	(70,998)	(69,817)	-	(69,817)	939	15,531	13,778	6,756	-	36,065	60,578	13,255	25,186	184,251	283,270	(79,871)	(82,642)	(55,305)	(19,987)	(9,399)
V070	LIVINGSTON CO FISCAL CT	177,352	334,624	45,669	65,539	309,823	3,963	14,183	18,146	-	18,146	3,152	52,104	46,223	22,664	81,977	202,968	203,231	44,470	84,497	37,708	369,906	(60,162)	(88,006)	(43,324)	9,339	15,214
V072	LYON COUNTY FISCAL COURT	65,007	122,654	16,740	24,023	113,563	1,453	(12,653)	(11,200)	-	(11,200)	1,155	19,098	16,943	8,307	56,820	101,168	74,493	16,300	30,972	62,257	184,022	(25,826)	(43,868)	(30,268)	3,672	13,435
V073	MCCRACKEN CO FISCAL COURT	1,970,799	3,718,461	507,490	728,287	3,442,862	44,036	(9,264)	34,772	-	34,772	35,022	578,994	513,644	251,851	47,653	1,392,142	2,258,372	494,168	938,958	159,556	3,851,054	(776,157)	(1,106,809)	(736,957)	47,599	113,411
V076	MADISON CO FISCAL COURT	387,717	731,536	99,839	143,277	677,317	8,663	1,941	10,604	-	10,604	6,890	113,906	101,050	49,547	62,496	326,999	444,291	97,218	184,722	133,425	859,656	(165,346)	(224,594)	(143,943)	(7,917)	9,142
V078	MARION CO FISCAL COURT	209,146	394,613	53,856	77,288	365,365	4,673	17,437	22,110	-	22,110	3,717	61,444	54,509	26,727	33,703	176,383	239,664	52,442	99,645	16,952	408,703	(64,554)	(110,065)	(76,403)	7,335	11,367

County Employees Retirement System

Schedule B - Schedule of OPEB Amounts by Employer - Hazardous

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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
Participating Employer Code	Participating Employer Name	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 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 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	2030
(1)	(2)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
V079	MARSHALL CO FISCAL COURT	795,330	1,500,612	204,801	293,906	1,389,392	17,771	(133,098)	(115,327)	-	(115,327)	14,133	233,657	207,285	101,636	-	542,578	911,382	199,425	378,923	331,435	1,821,165	(431,933)	(536,452)	(353,981)	5,289	40,491
V081	MASON CO FIS CT	207,538	391,578	53,442	76,693	362,556	4,637	(30,777)	(26,140)	-	(26,140)	3,688	60,972	54,090	26,522	510	142,094	237,821	52,039	98,878	93,534	482,272	(106,095)	(140,628)	(95,600)	(7,044)	9,189
V082	MEADE COUNTY FISCAL COURT	262,349	494,995	67,556	96,948	458,308	5,862	117,267	123,129	-	123,129	4,662	77,075	68,375	33,526	459,086	638,062	300,631	65,783	124,993	-	491,407	16,405	(27,556)	24,377	97,981	35,446
V083	MENIFEE CO FISCAL COURT	72,792	137,342	18,744	26,899	127,163	1,626	(4,270)	(2,644)	-	(2,644)	1,294	21,385	18,972	9,302	6,570	56,229	83,413	18,252	34,681	44,062	180,408	(34,087)	(50,941)	(36,502)	(2,625)	(25)
V087	MONTGOMERY CO FISCAL CT	271,895	513,006	70,014	100,476	474,983	6,075	(36,306)	(30,231)	-	(30,231)	4,832	79,879	70,863	34,746	-	185,488	311,569	68,176	129,540	81,147	590,432	(137,338)	(178,426)	(114,749)	9,298	16,272
V088	MORGAN CO FISCAL CT	18,673	35,231	4,808	6,900	32,620	417	(12,756)	(12,339)	-	(12,339)	332	5,486	4,867	2,386	2,031	14,770	21,397	4,682	8,896	11,865	46,840	(12,453)	(13,886)	(6,745)	446	568
V090	NELSON CO FISCAL CT	678,613	1,280,391	174,746	250,774	1,185,493	15,163	(7,254)	7,909	-	7,909	12,059	199,367	176,865	86,721	61,394	524,347	777,633	170,159	323,315	80,159	1,351,266	(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	3,102,483	39,682	(108,653)	(68,971)	-	(68,971)	31,559	521,752	462,862	226,952	391,864	1,603,430	2,035,098	445,312	846,128	395,089	3,721,627	(743,438)	(1,037,137)	(639,343)	143,381	158,340
V094	OWEN COUNTY FISCAL COURT	82,114	154,931	21,145	30,344	143,448	1,835	674	2,509	-	2,509	1,459	24,124	21,401	10,493	38,391	94,409	94,096	20,590	39,122	35,396	189,204	(32,988)	(40,438)	(23,346)	1,678	299
V096	PENDLETON CO FISCAL COURT	116,543	219,890	30,010	43,067	203,593	2,604	(16,160)	(13,556)	-	(13,556)	2,071	34,239	30,374	14,893	29,009	108,515	133,548	29,222	55,525	30,985	249,280	(49,986)	(71,488)	(34,987)	7,195	8,501
V100	PULASKI CO FISCAL CT	1,226,973	2,315,026	315,951	453,415	2,143,445	27,416	(46,443)	(19,027)	-	(19,027)	21,804	360,468	319,783	156,797	220,812	1,057,860	1,406,009	307,657	584,573	535,575	2,833,814	(511,912)	(751,951)	(580,718)	15,220	53,408
V103	ROWAN CO FISCAL COURT	50,829	95,903	13,089	18,783	88,795	1,136	(127,362)	(126,226)	-	(126,226)	903	14,933	13,247	6,495	-	34,675	58,246	12,745	24,217	284,910	380,118	(118,556)	(95,608)	(72,113)	(41,083)	(18,083)
V105	SCOTT CO FISCAL CT	4,104,628	7,744,523	1,056,961	1,516,821	7,170,527	91,715	280,461	372,176	-	372,176	72,941	1,205,885	1,069,778	524,536	478,806	3,279,005	4,703,562	1,029,214	1,955,590	65,287	7,753,653	(1,387,746)	(2,194,786)	(1,370,101)	187,285	290,699
V106	SHELBY CO FISCAL COURT	1,688,762	3,186,320	434,864	624,064	2,950,162	37,734	(10,740)	26,994	-	26,994	30,010	496,136	440,137	215,809	206,000	1,358,082	1,935,181	423,448	804,586	117,843	3,281,058	(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	71,881	82,276	-	82,276	8,267	136,675	121,248	59,451	266,860	584,234	533,101	116,651	221,646	1,553	872,951	(102,899)	(193,212)	(104,252)	54,583	57,064
V108	SPENCER CO TREASURER	579,799	1,093,951	149,301	214,258	1,012,872	12,955	85,298	98,253	-	98,253	10,303	170,337	151,111	74,093	307,749	703,290	664,401	145,382	276,237	-	1,086,020	(124,447)	(226,427)	(128,511)	50,330	46,325
V109	TAYLOR COUNTY FISCAL COUR	209,590	395,450	53,970	77,452	366,141	4,683	(9,512)	(4,829)	-	(4,829)	3,724	61,575	54,625	26,784	44,581	187,565	240,173	52,554	99,856	74,373	466,956	(99,970)	(130,260)	(82,711)	12,009	21,541
V112	TRIMBLE CO FISCAL COURT	38,310	72,282	9,865	14,157	66,924	856	2,588	3,444	-	3,444	681	11,255	9,985	4,896	899	27,035	43,900	9,606	18,252	15,450	87,208	(23,742)	(23,234)	(14,839)	87	1,556
V113	UNION COUNTY FISCAL COURT	38,779	73,167	9,986	14,330	67,744	866	(31,535)	(30,669)	-	(30,669)	689	11,393	10,107	4,956	2,912	29,368	44,437	9,724	18,476	119,588	192,225	(47,108)	(55,790)	(43,501)	(15,661)	(797)
V115	WASHINGTON CO FIS COURT	144,998	273,580	37,338	53,583	253,303	3,240	(14,099)	(10,859)	-	(10,859)	2,577	42,599	37,791	18,530	32,612	131,532	166,156	36,358	69,082	52,309	323,905	(62,451)	(90,725)	(61,996)	9,338	13,463
V119	CITY OF HIGHLAND HEIGHTS	193,964	365,968	49,947	71,677	338,844	4,334	(63,628)	(59,294)	-	(59,294)	3,447	56,984	50,552	24,787	6,961	139,284	222,267	48,636	92,411	198,345	561,659	(134,067)	(154,629)	(97,555)	(22,589)	(13,535)
V120	WOODFORD CO FISCAL COURT	512,024	966,076	131,849	189,213	894,474	11,441	32,045	43,486	-	43,486	9,099	150,426	133,447	65,432	158,428	507,733	586,737	128,187	243,946	41,920	1,000,990	(162,788)	(265,915)	(164,280)	46,512	53,214
V159	CITY OF ERLANGER	2,057,159	3,881,403	529,728	760,201	3,593,727	45,966	(7,617)	38,349	-	38,349	36,557	604,366	536,152	262,887	305,429	1,708,834	2,357,333	515,822	980,103	449,386	4,302,644	(838,564)	(1,239,289)	(693,670)	74,445	103,268
V171	CITY OF ADAIRVILLE	41,523	78,345	10,692	15,345	72,539	928	8,764	9,692	-	9,692	738	12,199	10,822	5,306	69,490	97,817	47,582	10,412	19,783	5,756	83,533	(3,187)	(4,389)	2,490	10,622	8,749
V189	CITY OF CENTRAL CITY	184,679	348,448	47,556	68,246	322,622	4,127	69,349	73,476	-	73,476	3,282	54,256	48,132	23,600	342,586	468,574	211,627	46,307	87,988	-	345,922	(1,652)	(32,598)	3,960	76,246	76,694
V196	CITY OF BUTLER	19,447	36,693	5,008	7,187	33,973	435	(2,352)	(1,917)	-	(1,917)	346	5,713	5,069	2,485	117	13,384	22,285	4,876	9,265	7,152	43,578	(9,852)	(12,858)	(8,594)	(126)	1,235
V197	CITY OF HAZARD	28,405	53,594	7,314	10,497	49,622	635	(1,272)	(637)	-	(637)	505	8,345	7,403	3,630	3,402	22,780	32,550	7,122	13,533	6,894	60,099	(12,169)	(16,457)	(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	138,599	1,809,377	(366,698)	(543,686)	(332,089)	37,459	59,114
V298	CITY OF PIKEVILLE	200,364	378,042	51,595	74,042	350,023	4,477	(215,163)	(210,686)	-	(210,686)	3,561	58,864	52,220	25,605	-	136,689	229,600	50,240	95,460	458,580	833,880	(256,881)	(239,736)	(148,685)	(41,950)	(9,939)
V330	CITY OF OWENSBORO	5,582,616	10,533,158	1,437,550	2,062,995	9,752,479	124,739	7,587	132,326	-	132,326	99,205	1,640,097	1,454,982	713,410	704,385	4,512,874	6,397,213	1,399,812	2,659,755	652,524	11,109,304	(2,116,272)	(3,034,485)	(1,881,598)	184,609	251,315
V347	CITY OF RADCLIFF	1,508,838	2,846,842	388,533	557,575	2,635,845	33,714	(71,212)	(37,498)	-	(37,498)	26,813	443,276	393,244	192,816	355,537	1,384,873	1,729,003	378,333	718,864	389,114	3,215,314	(632,742)	(846,976)	(519,742)	98,562	70,458
V359	CITY OF ELSMERE	418,276	789,193	107,708	154,569	730,701	9,346	15,274	24,620	-	24,620	7,433	122,884	109,014	53,452	88,013	373,363	479,309	104,880	199,281	34,980	818,450	(154,960)	(216,714)	(133,908)	23,176	37,320
V376	CITY OF BEREA	1,330,951	2,511,210	342,726	491,839	2,325,088	29,739	668,886	698,625	-	698,625	23,652	391,016	346,882	170,084	1,537,605	2,445,587	1,525,160	333,729	634,112	202,712	2,695,713	157,195	(154,956)	(333,373)	10,493	70,514
V408	UNION EMERGENCY SERVICES	1,081,449	2,040,455	278,478	399,638	1,889,223	24,164	97,206	121,370	-	121,370	19,218	317,715	281,855	138,200	198,951	936,721	1,239,251	271,168	515,241	30,194	2,055,854	(363,279)	(553,279)	(334,540)	52,462	79,503
V447	CITY OF ELIZABETHTOWN	3,410,800	6,435,423	878,297	1,260,424	5,958,453	76,212	221,806	298,018	-	298,018	60,611	1,002,047	888,947	435,871	941,765	3,268,630	3,908,493	855,241	1,625,026	199,056	6,587,816	(1,116,047)	(1,682,778)	(999,255)	188,548	290,345
V608	WALTON FIRE DIST/EMS	824,535	1,555,715	212,322	304,698	1,440,411	18,424	20,150	38,574	-	38,574	14,652	242,237	214,896	105,368	128,144	690,645	944,849	206,748	392,838	55,270	1,599,705	(290,061)	(440,736)	(279,494)	35,620	65,612
V647	CITY OF VINE GROVE	188,882	356,379	48,638	69,799	329,965	4,220	43,548	47,768	-	47,768	3,357	55,491	49,228	24,137	157,131	285,987	216,443	47,361	89,990	59,959	413,753	(46,009)	(95,842)	(54,073)	34,796	33,361
V708	HEBRON FIRE PROTECTION DI	1,629,033	3,073,623	419,484	601,991	2,845,817	36,399	46,598	82,997	-	82,997	28,949	478,588	424,570	208,176	420,882	1,532,216	1,866,736	408,472	776,129	45,421	3,096,758	(524,388)	(818,277)	(490,036)	113,764	154,395
V808	POINT PLEASANT FIRE DIST	413,487	780,159	106,475	152,800	722,336	9,239	(28,766)	(19,527)	-	(19,527)	7,348	121,477	107,766	52,840	98,778	380,861	473,822	103,680	197,000	68,092	842,594	(169,915)	(206,066)	(136,066)	26,533	23,780
V919	CITY OF WILDER	593,864	1,120,490	152,923	219,456	1,037,443	13,269	(59,652)	(46,383)	-	(46,383)	10,553	174,469	154,777	75,891	100,264	505,401	680,519	148,908	282,938	166,705	1,279,070	(274,917)	(351,871)	(233,867)	38,748	48,238
V959	CITY OF COVINGTON	7,221,749	13,625,837	1,859,635	2,668,718	12,615,940	161,364	(670,472)	(509,108)	-	(509,108)	128,333	2,121,652	1,882,184	922,877	536,671	5,463,384	8,275,522	1,810,816	3,440,696	3,170,627	16,697,661	(3,439,818)	(4,679,494)	(3,280,324)	8,036	157,324
TOTAL		$ 282,664,549	$ 533,325,281	$ 72,787,471	$ 104,455,596	$ 493,797,160	$ 6,315,920	$ (2,865,917)	$ 3,450,003	$ -	$ 3,450,003	$ 5,023,058	$ 83,043,034	$ 73,670,081	$ 36,122,071	$ 49,062,336	$ 241,897,522	$ 323,910,030	$ 70,876,677	$ 134,671,369	$ 56,167,584	$ 585,625,660	$ (111,137,895)	$ (157,971,305)	$ (101,514,483)	$ 9,703,369	$ 17,192,176

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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

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 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.

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.

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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

The CERS Nonhazardous and CERS Hazardous Insurance Funds are reported as OPEB trust funds and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the CERS 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 for the Insurance Fund.

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

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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*.

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

Use of Estimates in the Preparation of the Schedules

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

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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

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.

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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, *Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases*
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 incorportated 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 incorportated 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.

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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 Directors
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 "pension 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 pension 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 pension 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 pension plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the pension 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 pension 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.

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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 pension 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 pension 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 pension plan's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Boise, Idaho
February 27, 2026

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

Kentucky Employees Retirement System

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Kentucky Employees Retirement System

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Independent Auditor's Report

To the Members
Kentucky Retirement Systems
Frankfort, Kentucky

Report on Audit of Schedule of Employer Allocations and Pension Amounts by Employer

Opinions

We have audited the accompanying schedule of employer allocations of Kentucky Employees Retirement System - Nonhazardous Pension Plan (KERS Nonhazardous), and Kentucky Employees Retirement System – Hazardous Pension Plan (KERS Hazardous) (collectively the "pension plans") for the year ended June 30, 2025, and related notes. We have also audited the totals for the columns titled net pension liability and sensitivity analysis, total deferred outflows of resources, total deferred inflows of resources, and net employer pension 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 pension amounts (collectively the Schedules) of the pension 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 pension liability and sensitivity analysis, total deferred outflows of resources, total deferred inflows of resources, and net employer pension expense (expense offset), and amortization for the pension plan's 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 pension plan's 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, and *Government Auditing Standards* the financial statements of the Kentucky 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.

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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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2026, on our consideration of pension 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 pension 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 pension plan's internal control over financial reporting and compliance.

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Restriction on Use

Our report is intended solely for the information and use of the pension plans' management, the pension plan's retirement board, pension 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
February 27, 2026

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

Kentucky 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	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	$ 1,818,558	0.000000%	0.090429%	**0.012606%**
10010	LEGS LEGISLATIVE RES COMM	27,471,293	1.825050%	1.366021%	**1.761061%**
SUBTOTAL	**LEGISLATIVE BRANCH AGENCIES**	**29,289,851**	**1.825050%**	**1.456450%**	**1.773667%**
7716	MASTER COMMISSIONER BULLITT COUNTY	155,527	0.000000%	0.007734%	**0.001078%**
7718	MASTER COMM BOONE CO	173,290	0.000000%	0.008617%	**0.001201%**
7720	MASTER COMM CAMPBELL CO	77,903	0.000000%	0.003874%	**0.000540%**
7724	MASTER COMM CHRISTIAN CO	47,685	0.000000%	0.002371%	**0.000331%**
7725	MASTER COMM CLARK CO	21,020	0.000000%	0.001045%	**0.000146%**
7727	MASTER COMM CLINTON/CUMBE	3,250	0.000000%	0.000162%	**0.000023%**
7730	MASTER COMM DAVIESS CO	112,084	0.000000%	0.005573%	**0.000777%**
7734	MASTER COMM FAYETTE CO	174,530	0.000000%	0.008679%	**0.001210%**
7741	MASTER COMM GRANT CO	63,736	0.000000%	0.003169%	**0.000442%**
7743	MASTER COMM GRAYSON CO	58,503	0.000000%	0.002909%	**0.000406%**
7747	MASTER COMM HARDIN CO	164,983	0.000000%	0.008204%	**0.001144%**
7751	MASTER COMM HENDERSON CO	40,482	0.000000%	0.002013%	**0.000281%**
7752	HENRY/ TRIMBLE MASTER COM	92,600	0.000000%	0.004605%	**0.000642%**
7753	MASTER COMM HOPKINS CO	69,546	0.000000%	0.003458%	**0.000482%**
7756	MASTER COMM JEFF CIRCUIT	448,216	0.000000%	0.022288%	**0.003107%**
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	70,256	0.000000%	0.003494%	**0.000487%**
7759	MASTER COMM KENTON CO	205,002	0.000000%	0.010194%	**0.001421%**
7763	MASTER COMM LAUREL CO	75,355	0.000000%	0.003747%	**0.000522%**
7773	MASTER COMM MCCRACKEN CO	135,960	0.000000%	0.006761%	**0.000942%**
7776	MASTER COMM MADISON CO	118,694	0.000000%	0.005902%	**0.000823%**
7782	MASTER COMM MEADE CO	98,610	0.000000%	0.004903%	**0.000683%**
7790	MASTER COMM NELSON CO	63,579	0.000000%	0.003161%	**0.000441%**
7793	MASTER COMM OLDHAM CO	96,609	0.000000%	0.004804%	**0.000670%**
7794	MASTER COMM OWEN CO	47,805	0.000000%	0.002377%	**0.000331%**
7798	MASTER COMM PIKE CO	109,784	0.000000%	0.005459%	**0.000761%**
7805	MASTER COMM SCOTT CO	123,511	0.000000%	0.006142%	**0.000856%**
7807	MASTER COMM SIMPSON CO	40,917	0.000000%	0.002035%	**0.000284%**
7814	MASTER COMM WARREN CO	179,170	0.000000%	0.008909%	**0.001242%**
7820	MASTER COMM BARREN CO	36,597	0.000000%	0.001820%	**0.000254%**
7821	MASTER COMM MUHLENBERG CO	88,405	0.000000%	0.004396%	**0.000613%**
20020	JUDL JUDICIAL RET SYSTEM	216,710	0.000000%	0.010776%	**0.001502%**
20025	JUDL ADM OFF OF THE COURT	89,627,508	2.508010%	4.456763%	**2.779666%**
SUBTOTAL	**JUDICIAL BRANCH AGENCIES**	**93,037,826**	**2.508010%**	**4.626344%**	**2.803308%**

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31030	UNIFIED PROSECUTORIAL SYS	75,811,831	3.864696%	3.769773%	**3.851464%**
31035	DEPT OF AGRICULTURE	12,363,489	0.630260%	0.614779%	**0.628102%**
31040	ATTORNEY GENERALS OFFICE	14,932,893	0.761241%	0.742544%	**0.758635%**
31045	AUDITOR OF PUBLIC ACCOUNT	16,986,000	0.865904%	0.844635%	**0.862939%**
31066	REGISTRY OF ELECTION	825,908	0.042103%	0.041069%	**0.041959%**
31070	GOVERNORS OFFICE	2,324,899	0.118518%	0.115607%	**0.118112%**
31074	DEPT OF VETERANS AFFAIRS	42,618,721	2.172595%	2.119233%	**2.165156%**
31076	MILITARY AFFAIRS COMM	75,515	0.003850%	0.003755%	**0.003837%**
31082	KY INFRASTRUCTURE	1,424,868	0.072636%	0.070852%	**0.072387%**
31085	LT GOVERNORS OFFICE	574,433	0.029283%	0.028564%	**0.029183%**
31094	OFF OF HOMELAND SECURITY	1,641,261	0.083667%	0.081612%	**0.083381%**
31095	DEPT MILITARY AFFAIRS	15,689,867	0.799830%	0.780185%	**0.797091%**
31097	OFF OF MINORITY EMPOWMENT	98,143	0.005003%	0.004880%	**0.004986%**
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	0.000000%	**0.000000%**
31112	GOV OFF LOCAL DEVELOPMENT	3,063,514	0.156170%	0.152334%	**0.155635%**
31120	SECRETARY OF STATE	2,104,589	0.107287%	0.104651%	**0.106920%**
31125	STATE TREASURERS OFFICE	2,121,355	0.108141%	0.105485%	**0.107771%**
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	187,208	0.009543%	0.009309%	**0.009510%**
31137	KY COMM NETWORK AUTH	962,766	0.049079%	0.047874%	**0.048911%**
31150	BOARD OF ACCOUNTANCY	250,795	0.012785%	0.012471%	**0.012741%**
31165	BOARD OF BARBERING	144,784	0.007381%	0.007199%	**0.007356%**
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	522,100	0.026615%	0.025962%	**0.026524%**
31180	BOARD OF DENTISTRY	262,484	0.013381%	0.013052%	**0.013335%**
31185	BOARD OF ELECTIONS	653,076	0.033292%	0.032474%	**0.033178%**
31190	BRD OF EMBALMERS/FUN DIR	256,034	0.013052%	0.012731%	**0.013007%**
31200	BOARD OF EXM ARCHITECTS	171,478	0.008742%	0.008527%	**0.008712%**
31205	KY LANDSCAPE ARCH REG BD	29,125	0.001485%	0.001448%	**0.001480%**
31215	BD EXAMINERS OF SOCIAL WK	156,236	0.007964%	0.007769%	**0.007937%**
31225	BD OF HAIRDRESSERS/CSMTG	827,623	0.042190%	0.041154%	**0.042046%**
31245	BD OF MEDICAL LICENSURE	1,071,031	0.054598%	0.053257%	**0.054411%**
31250	BOARD OF NURSING	4,313,538	0.219893%	0.214492%	**0.219140%**
31260	BOARD OF OPTOMETRIC EXM	89,310	0.004553%	0.004441%	**0.004537%**
31263	KY RESPIRATORY CARE BD	125,154	0.006380%	0.006223%	**0.006358%**
31268	PERSONNEL BOARD	332,696	0.016960%	0.016543%	**0.016902%**
31270	KY BOARD OF PHARMACY	1,319,778	0.067279%	0.065626%	**0.067049%**
31275	BD OF PHYSICAL THERAPY	213,290	0.010873%	0.010606%	**0.010836%**
31290	BD OF PROF ENGINEERS & LA	735,702	0.037504%	0.036583%	**0.037376%**
31310	KY BOARD OF VET EXAMINER	152,425	0.007770%	0.007579%	**0.007743%**
31345	SCHOOL FAC CONSTR COMM	156,636	0.007985%	0.007789%	**0.007958%**
31354	EXECUTIVE BRANCH ETH COMM	319,350	0.016280%	0.015880%	**0.016224%**
31370	COMMISSION ON HUMAN RIGHT	1,039,122	0.052972%	0.051671%	**0.052791%**
31415	KY COUNCIL POSTSEC EDUCAT	2,175,419	0.110897%	0.108174%	**0.110517%**
31765	OFFICE OF STATE BUD DIREC	1,358,052	0.069230%	0.067530%	**0.068993%**
35605	TRAN OFF OF THE SECRETARY	4,785,488	0.243952%	0.237960%	**0.243117%**
35607	TRAN OFFICE OF LEGAL SVC	2,628,114	0.133975%	0.130684%	**0.133516%**

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 5

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
35609	DIVISION OF FACILITY MANA	1,908,832	0.097307%	0.094917%	**0.096974%**
35615	TRAN DEPT OF AVIATION	1,669,261	0.085095%	0.083005%	**0.084804%**
35616	TRAN OFFICE OF PERSONNEL	1,838,414	0.093718%	0.091416%	**0.093397%**
35617	OFFICE OF INFORMAT TECHNO	2,045,899	0.104295%	0.101733%	**0.103938%**
35618	OFFICE OF AUDITS	2,475,256	0.126182%	0.123083%	**0.125750%**
35619	DOT PAYROLL DIVISION	932,019	0.047512%	0.046345%	**0.047349%**
35625	TRAN DEPT OF HIGHWAYS	239,475,776	12.207878%	11.908027%	**12.166076%**
35628	TRAN DEPT OF INTERGOV PRO	810,404	0.041312%	0.040298%	**0.041171%**
35630	TRAN DEPT OF VEH REGULATE	14,428,709	0.735539%	0.717473%	**0.733021%**
36635	CAB FOR ECONOMIC DEVELOPMENT	5,765,398	0.293905%	0.286687%	**0.292899%**
39075	KHEAA DIV OF FINANCIAL AF	309,204	0.015762%	0.015375%	**0.015708%**
39079	COMMONWEALTH OF TECHNOL	15,083,944	0.768942%	0.750055%	**0.766309%**
39084	KY RIVER AUTHORITY	379,311	0.019336%	0.018861%	**0.019270%**
39103	OFFICE OF PVA'S	36,991,866	1.885752%	1.839435%	**1.879295%**
39130	DEPT OF REVENUE	42,498,848	2.166484%	2.113272%	**2.159066%**
39750	OFFICE OF SECRETARY	7,412,616	0.377876%	0.368595%	**0.376582%**
39757	FIN OFFICE OF INSP GENERAL	63,308	0.003227%	0.003148%	**0.003216%**
39758	OFF OF THE CONTROLLER	5,814,241	0.296395%	0.289115%	**0.295380%**
39785	DEPT FACILITIES SUPP SVCS	12,642,914	0.644504%	0.628674%	**0.642297%**
50235	KY STATE FAIR BOARD	12,559,917	0.640273%	0.624547%	**0.638081%**
50410	COMM KY HERITAGE COUNCIL	1,369,660	0.069822%	0.068107%	**0.069583%**
50529	KY ARTS COUNCIL	621,313	0.031673%	0.030895%	**0.031565%**
50550	KY HISTORICAL SOCIETY	2,083,934	0.106234%	0.103624%	**0.105870%**
50660	DEPT OF FISH & WILDLIFE	17,455,597	0.889842%	0.867986%	**0.886795%**
50665	COMM KY HORSE PARK	3,273,521	0.166876%	0.162777%	**0.166305%**
50670	DEPT OF PARKS	29,420,524	1.499784%	1.462947%	**1.494649%**
50850	COMM OFFICE OF SECRETARY	1,360,236	0.069341%	0.067638%	**0.069104%**
50852	KY ARTISANS CTR AT BEREA	821,334	0.041870%	0.040841%	**0.041727%**
50860	DEPT OF TOURISM	1,471,368	0.075007%	0.073164%	**0.074750%**
51106	DEPT OF WORKPLACE STANDARDS	5,591,957	0.285064%	0.278062%	**0.284088%**
51107	DEPARTMENT OF WORKERS' CLAIMS	9,333,714	0.475809%	0.464123%	**0.474180%**
51113	KY OSH REVIEW COMMISSION	247,398	0.012612%	0.012302%	**0.012569%**
51114	WORKERS' COMP FUNDING COMMISSION	901,961	0.045980%	0.044850%	**0.045822%**
51142	OFFICE OF UNEMPLOYMENT INSURANCE	9,603,739	0.489574%	0.477550%	**0.487898%**
51143	DISABILITY DETERMINATION SVCS PROG	20,984,046	1.069714%	1.043440%	**1.066051%**
51340	KY COMM DEAF/HARD OF HEAR	474,815	0.024205%	0.023610%	**0.024122%**
51407	KY ENVIRONMENTAL EDUC COU	97,379	0.004964%	0.004842%	**0.004947%**
51507	OFFICE OF THE SECRETARY	10,023,653	0.510981%	0.498430%	**0.509231%**
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	636,253	0.032435%	0.031638%	**0.032324%**
51509	OFFICE OR EDUCATIONAL PROGRAMS	100,098	0.005103%	0.004977%	**0.005085%**
51530	EDUC OFFICE OF SECRETARY	2,917	0.000149%	0.000145%	**0.000148%**
51531	DEPT WORKFORCE INVESTMENT	20,585,490	1.049396%	1.023622%	**1.045803%**
51532	KY COMM ON PROPRIETARY ED	123,660	0.006304%	0.006149%	**0.006282%**
51540	EDUC DEPT OF EDUCATION	16,346,077	0.833282%	0.812815%	**0.830429%**
51545	KY EDUCATIONAL TV AUTHOR	7,609,513	0.387914%	0.378386%	**0.386586%**

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 6

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
51555	KY DEPT LIBRARY & ARCHIVE	3,079,612	0.156991%	0.153135%	**0.156453%**
53721	H&FS OFF OF THE SECRETARY	25,618,037	1.305943%	1.273867%	**1.301472%**
53723	OFFICE INSPECTOR GENERAL	13,538,308	0.690149%	0.673198%	**0.687786%**
53725	DEPT OF AGING/INDEP LIVIN	5,450,027	0.277829%	0.271005%	**0.276878%**
53727	DEPT FOR INCOME SUPPORT	7,025,699	0.358152%	0.349356%	**0.356926%**
53728	DEPT FOR PUBLIC HEALTH	43,412,237	2.213047%	2.158690%	**2.205470%**
53729	OFF HUMAN RESOURCE MANAGE	24,133,792	1.230280%	1.200062%	**1.226068%**
53730	SERVE KY	1,243,871	0.063409%	0.061852%	**0.063192%**
53736	H&FS DEPT FOR COMM BASE S	302,448,845	15.418081%	15.039387%	**15.365291%**
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	0.000000%	**0.000000%**
53746	DEPT FOR MEDICAID SERVICE	14,721,457	0.750463%	0.732030%	**0.747893%**
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	326,621	0.016650%	0.016241%	**0.016593%**
54500	J&PS OFF OF SECRETARY	11,639,537	0.593354%	0.578781%	**0.591323%**
54515	DEPT OF PUBLIC ADVOCACY	44,693,519	2.278363%	2.222403%	**2.270562%**
54520	J&PS DEPT OF KY STATE POL	44,207,017	2.253562%	2.198211%	**2.245846%**
54523	J&PS OF JUVENILE JUSTICE	39,558,714	2.016604%	1.967073%	**2.009699%**
54525	DEPT OF CRIMINAL JUST TRN	9,298,728	0.474026%	0.462383%	**0.472403%**
54527	J&PS DEPT OF CORRECTIONS	21,408,222	1.091337%	1.064532%	**1.087600%**
55790	OFFICE OF THE SECRETARY	5,453,198	0.277990%	0.271162%	**0.277038%**
55793	DEPT PERSONNEL ADMIN	2,398,665	0.122278%	0.119275%	**0.121859%**
55794	DEPT FOR EMPLOYEE INS	2,746,417	0.140005%	0.136567%	**0.139526%**
56102	OFFICE OF THE SECRETARY	-	0.000000%	0.000000%	**0.000000%**
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	0.000000%	**0.000000%**
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	0.000000%	**0.000000%**
56113	KY OSH REVIEW COMMISSION	-	0.000000%	0.000000%	**0.000000%**
56114	WORKERS COMP FUNDING COMM	-	0.000000%	0.000000%	**0.000000%**
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	0.000000%	0.000000%	**0.000000%**
57123	KY PUBLIC SVC COMMISSION	6,123,594	0.312165%	0.304498%	**0.311096%**
57126	OFFICE OF THE SECRETARY	3,309,244	0.168697%	0.164553%	**0.168119%**
57128	DEPT FOR NATURAL RESOURCE	26,703,544	1.361279%	1.327844%	**1.356618%**
57129	DEPT FOR ENVIRONM PROTECT	41,503,711	2.115755%	2.063788%	**2.108511%**
57139	OFFICE OF ADMINISTRATIVE SERVICES	5,055,080	0.257695%	0.251366%	**0.256813%**
57140	KY NATURE PRESERVES	1,272,853	0.064887%	0.063293%	**0.064665%**
57141	OFFICE OF ENERGY POLICY	613,321	0.031266%	0.030498%	**0.031159%**
58374	KY HORSE RACING & GAMING CORP	4,102,869	0.209154%	0.204017%	**0.208438%**
58672	OFFICE OF CLAIMS AND APPEALS	712,328	0.036313%	0.035421%	**0.036189%**
58675	OFFICE OF THE SECRETARY	4,430,944	0.225878%	0.220330%	**0.225105%**
58676	DEPT OF INSURANCE	4,571,298	0.233033%	0.227310%	**0.232235%**
58677	OFF OF OCCUP & PROFESSION	2,163,883	0.110309%	0.107600%	**0.109931%**
58678	KY BOXING & WRESTLING AUT	68,014	0.003467%	0.003382%	**0.003455%**
58680	DEPT OF ALCOHOL & BEVERA	950,996	0.048479%	0.047289%	**0.048313%**
58681	DEPT OF CHARITABLE GAMING	1,307,011	0.066628%	0.064992%	**0.066400%**
58685	DEPT OF FINANCIAL INSTITU	8,030,965	0.409398%	0.399343%	**0.407996%**
58690	DEPT OF HOUSING & BUILD C	11,908,997	0.607091%	0.592180%	**0.605012%**
SUBTOTAL	**EXECUTIVE BRANCH AGENCIES**	**1,528,773,572**	**77.933030%**	**76.018861%**	**77.666192%**

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 7

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
1430	EASTERN KY UNIV	6,131,319	1.270600%	0.304882%	**1.135979%**
1433	KET FOUNDATION	3,275,117	0.080090%	0.162856%	**0.091628%**
1435	CHILD WATCH ADVOCACY CTR	281,499	0.003820%	0.013998%	**0.005239%**
1436	LOTUS	1,383,693	0.005710%	0.068805%	**0.014505%**
1437	SANCTUARY INC	860,927	0.013340%	0.042810%	**0.017448%**
1438	O A S I S	1,113,377	0.012250%	0.055363%	**0.018260%**
1439	BARREN RIVER CHILD ADVOCA	653,260	0.002160%	0.032484%	**0.006387%**
1440	MOREHEAD STATE UNIVERSITY	4,490,546	0.643190%	0.223294%	**0.584656%**
1445	MURRAY STATE UNIV	6,974,708	0.705340%	0.346820%	**0.655362%**
1451	SILVERLEALF	668,033	0.010730%	0.033218%	**0.013865%**
1452	SPRINGHAVEN INC	1,015,458	0.008120%	0.050494%	**0.014027%**
1453	SAFE HARBOR	1,147,987	0.006980%	0.057084%	**0.013964%**
1454	D.O.V.E.S.	747,648	0.007010%	0.037177%	**0.011215%**
1456	JUDI'S PLACE FOR KIDS, INC.	282,268	0.004130%	0.014036%	**0.005511%**
1457	KY RIVER CHILD ADVOCACY	340,328	0.001550%	0.016923%	**0.003693%**
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	645,773	0.014590%	0.032111%	**0.017032%**
1459	NURSING HOME OMBUDSMAN	514,550	0.004680%	0.025586%	**0.007594%**
1465	WESTERN KENTUCKY UNIV	12,027,680	0.961060%	0.598081%	**0.910461%**
1480	KASAP	849,242	0.005020%	0.042229%	**0.010207%**
1481	ZEROV	1,756,654	0.012920%	0.087350%	**0.023296%**
1483	PENNYRILE CHILD ADV CTR	344,332	0.002450%	0.017122%	**0.004495%**
1484	BUFFALO TR CHILD ADV INC	316,759	0.001340%	0.015751%	**0.003349%**
1485	CUMBERLAND V C A CENTER	519,772	0.004370%	0.025846%	**0.007364%**
1486	LAKE CUMB CHILD ADV CTR	405,017	0.002900%	0.020140%	**0.005303%**
1487	B.R.A.S.S.	1,183,222	0.011330%	0.058836%	**0.017952%**
1488	WOMEN AWARE	195,235	0.005190%	0.009708%	**0.005820%**
1489	BETHANY HOUSE ABUSE SHELT	656,493	0.008900%	0.032644%	**0.012210%**
1490	HOPE HARBOR INC	715,835	0.004380%	0.035595%	**0.008731%**
1491	CHILD ADV CTR OF GRN RVR	303,997	0.003040%	0.015116%	**0.004723%**
1492	CSG HEADQUARTERS	3,788,039	0.102460%	0.188362%	**0.114435%**
1994	KY HIGHER ED STUD LN CORP	10,570,302	0.435330%	0.525612%	**0.447915%**
3022	LEX FAYETTE CO HLTH DEPT	10,030,222	0.466060%	0.498757%	**0.470618%**
3023	LAKE CUMBERLAND DISTRICT	7,476,577	0.391340%	0.371776%	**0.388613%**
3024	WEDCO DIST HEALTH DEPT	1,643,971	0.149760%	0.081747%	**0.140279%**
3025	NORTHERN KY DIST HLTH DEP	11,036,170	0.288080%	0.548778%	**0.324421%**
3026	BARREN RVR DIST HLTH DEPT	5,608,997	0.363480%	0.278910%	**0.351691%**
3027	GREEN RVR DIST HLTH DEPT	8,849,795	0.434500%	0.440060%	**0.435275%**
3028	LINCOLN TRL DIST HLTH DEP	5,662,079	0.353490%	0.281549%	**0.343461%**
3029	PURCHASE DIST HLTH DEPT	2,374,984	0.233680%	0.118097%	**0.217568%**
3030	MERCER CO HEALTH DEPT	815,355	0.047190%	0.040544%	**0.046264%**
3031	CUMBERLAND VLY DIST HEALT	4,517,682	0.478140%	0.224644%	**0.442803%**
3033	KY RIVER DIST HEALTH DEPT	4,565,457	0.373270%	0.227019%	**0.352883%**
3034	BOURBON CO HEALTH CENTER	850,575	0.041330%	0.042295%	**0.041465%**
3035	CLARK CO HEALTH DEPT	1,726,924	0.087510%	0.085872%	**0.087282%**
3036	GATEWAY DIST HEALTH DEPT	3,387,511	0.156670%	0.168445%	**0.158311%**

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 8

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3037	BOYLE CO HEALTH DEPT	799,352	0.033740%	0.039748%	**0.034578%**
3038	PIKE CO HEALTH DEPT	2,533,356	0.128550%	0.125972%	**0.128191%**
3039	FLOYD CO HEALTH CENTER	1,466,430	0.065370%	0.072919%	**0.066422%**
3040	MARTIN CO HEALTH DEPT	658,538	0.028100%	0.032746%	**0.028748%**
3042	BUFFALO TRACE HEALTH DEPT	943,333	0.057350%	0.046908%	**0.055894%**
3044	N CENTRAL DIST HLTH DEPT	2,295,168	0.114620%	0.114128%	**0.114551%**
3045	PENNYRILE DIST HLTH DEPT	1,745,352	0.083250%	0.086788%	**0.083743%**
3047	BREATHITT CO HEALTH DEPT	1,193,710	0.096340%	0.059358%	**0.091185%**
3048	GREENUP CO HLTH DEPT	1,260,239	0.061180%	0.062666%	**0.061387%**
3049	WHITLEY CO HEALTH DEPT	2,168,273	0.153570%	0.107818%	**0.147192%**
3050	LAUREL CO HEALTH DEPT	1,116,753	0.076950%	0.055531%	**0.073964%**
3051	KNOX CO HEALTH DEPT	1,850,509	0.149260%	0.092017%	**0.141280%**
3052	MONROE CO HEALTH DEPT	578,631	0.016680%	0.028773%	**0.018366%**
3053	BULLITT CO HEALTH DEPT	1,590,691	0.073480%	0.079098%	**0.074263%**
3054	THREE RIVERS DIST HLTH	3,415,200	0.121470%	0.169822%	**0.128210%**
3055	ESTILL CO HEALTH DEPT	465,507	0.029660%	0.023148%	**0.028752%**
3056	OLDHAM CO HEALTH DEPT	1,201,661	0.055710%	0.059753%	**0.056274%**
3057	LEWIS CO HEALTH DEPT	879,116	0.016270%	0.043714%	**0.020096%**
3058	FLEMING CO HEALTH DEP	396,971	0.023320%	0.019740%	**0.022821%**
3059	JESSAMINE CO HEALTH DEPT	1,633,852	0.044700%	0.081244%	**0.049794%**
3060	POWELL CO HEALTH DEPT	640,979	0.022330%	0.031873%	**0.023660%**
3061	ANDERSON CO HEALTH DEPT	542,665	0.026980%	0.026984%	**0.026981%**
3062	MADISON CO HEALTH DEP	3,151,412	0.284160%	0.156705%	**0.266393%**
3064	JOHNSON CO HEALTH DEPT	1,487,622	0.082310%	0.073973%	**0.081148%**
3065	MAGOFFIN CO HEALTH DEPT	737,776	0.034380%	0.036686%	**0.034701%**
3066	ALLEN CO HEALTH DEPT	1,118,966	0.042050%	0.055641%	**0.043945%**
3067	FRANKLIN CO HEALTH DEPT	2,916,879	0.118540%	0.145043%	**0.122235%**
3068	LINCOLN CO HEALTH DEPT	542,681	0.026030%	0.026985%	**0.026163%**
3069	WOODFORD CO HEALTH DEPT	1,179,001	0.028990%	0.058626%	**0.033121%**
3072	MUHLENBERG CO.HEALTH DEPT	1,038,063	0.041920%	0.051618%	**0.043272%**
3073	MARSHALL CO HEALTH DEPT	1,456,853	0.081130%	0.072443%	**0.079919%**
3074	CHRISTIAN CO HEALTH DEPT	1,667,526	0.071020%	0.082918%	**0.072679%**
3075	HOPKINS CO HEALTH DEPT	1,945,628	0.094700%	0.096747%	**0.094985%**
3076	TODD CO HEALTH DEPT	1,170,528	0.024920%	0.058205%	**0.029560%**
3077	BRACKEN CO HEALTH DEPT	497,991	0.012810%	0.024763%	**0.014476%**
3078	MONTGOMERY CO HEALTH DEPT	2,419,991	0.056880%	0.120335%	**0.065726%**
3079	GARRARD COUNTY HEALTH DPT	509,208	0.020870%	0.025321%	**0.021490%**
3080	BRECKINRIDGE CO HEALTH BD	526,669	0.040950%	0.026189%	**0.038892%**
3081	ASHLAND BOYD CO HEALTH DP	1,211,201	0.093380%	0.060227%	**0.088758%**
3082	LAWRENCE CO HEALTH DEPT	1,101,080	0.020560%	0.054752%	**0.025326%**
3083	GRAVES CO HEALTH CENTER	1,241,736	0.032480%	0.061746%	**0.036560%**
3084	CALLOWAY CO HEALTH DEPT	760,168	0.021990%	0.037800%	**0.024194%**
3085	BELL CO HEALTH DEPT	950,554	0.057050%	0.047267%	**0.055686%**
3086	GRAYSON COUNTY HEALTH DEPT	1,078,236	0.024440%	0.053616%	**0.028507%**
3087	HARLAN CO HEALTH DEPT	764,070	0.038370%	0.037994%	**0.038318%**

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 9

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3088	CARTER CO HEALTH DEPT	746,295	0.029530%	0.037110%	**0.030587%**
3801	KENTUCKY STATE UNIVERSITY	2,565,294	0.235970%	0.127560%	**0.220858%**
5470	KCTCS	15,122,925	0.830280%	0.751993%	**0.819367%**
7403	ASST OF COMMONWEALTH ATTY	1,354,523	0.030870%	0.067354%	**0.035956%**
7408	FRANKLIN CO COUNCIL AGING	364,179	0.011410%	0.018109%	**0.012344%**
7409	MUN ELEC POW ASSOC OF KY	-	0.009280%	0.000000%	**0.007986%**
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	**0.006472%**
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.005905%	**0.009137%**
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	**0.705468%**
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	**0.122085%**
8202	NORTHERN KY REG MHMR BD	164,649	0.304430%	0.008187%	**0.263134%**
8204	COMMUNICARE INC	8,612,247	0.353870%	0.428247%	**0.364238%**
8205	ADANTA/BEHAVIORAL HLTH SR	5,694,618	0.473160%	0.283167%	**0.446675%**
8208	CUMBERLAND RIVER MHMR	19,865,918	0.522270%	0.987841%	**0.587171%**
8209	FOUR RIVERS BEHAVIORAL HEALTH	10,445,583	0.188850%	0.519411%	**0.234930%**
8210	NEW VISTA OF THE BLUEGRASS, INC.	39,502,697	0.976910%	1.964287%	**1.114550%**
8213	GREEN RVR REG MHMR BD	23,405,211	0.158670%	1.163833%	**0.298790%**
8216	COMPREHEND INC REG MHMR B	3,913,565	0.154500%	0.194604%	**0.160090%**
8220	LIFESKILLS INC	24,387,640	0.686860%	1.212685%	**0.760160%**
8221	MOUNTAIN COMP CARE CENTER	4,596,363	0.243500%	0.228556%	**0.241417%**
014A	BRECKINRIDGE CO ATTORNEY	123,458	0.005470%	0.006139%	**0.005563%**
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001350%	**0.004689%**
031A	EDMONSON COUNTY ATTORNEY	24,029	0.002520%	0.001195%	**0.002335%**
060A	KNOTT COUNTY ATTORNEY	25,962	0.004790%	0.001291%	**0.004302%**
071A	LOGAN COUNTY ATTORNEY	130,474	0.009470%	0.006488%	**0.009054%**
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	**0.002823%**
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	**0.003055%**
W002	ALLEN COUNTY ATTORNEY	116,415	0.008820%	0.005789%	**0.008397%**
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	**0.009019%**
W005	BARREN COUNTY ATTORNEY	185,976	0.015280%	0.009248%	**0.014439%**
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	**0.000009%**
W007	BELL COUNTY ATTORNEY	277,193	0.010270%	0.013784%	**0.010760%**
W008	BOONE COUNTY ATTORNEY	650,797	0.027070%	0.032361%	**0.027808%**
W011	BOYLE COUNTY ATTORNEY	27,028	0.000830%	0.001344%	**0.000902%**
W015	BULLITT COUNTY ATTORNEY	383,113	0.003740%	0.019050%	**0.005874%**
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	**0.000250%**
W021	CARROLL COUNTY ATTORNEY	123,138	0.004640%	0.006123%	**0.004847%**
W022	CHILD SUPPORT ENCORCEMENT	87,367	0.001360%	0.004344%	**0.001776%**
W023	CASEY COUNTY ATTORNEY	70,918	0.005040%	0.003526%	**0.004829%**
W025	CLARK COUNTY ATTORNEY	208,587	0.007030%	0.010372%	**0.007496%**
W028	CRITTENDEN CO ATTORNEY	-	0.001940%	0.000000%	**0.001670%**
W030	DAVIESS COUNTY ATTORNEY	46,547	0.008390%	0.002315%	**0.007543%**
W036	FLOYD COUNTY ATTORNEY	221,044	0.005960%	0.010992%	**0.006661%**
W037	FRANKLIN COUNTY ATTORNEY	286,232	0.025700%	0.014233%	**0.024102%**
W039	GALLATIN COUNTY ATTORNEY	10,595	0.000000%	0.000527%	**0.000073%**

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer 10

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W040	GARRARD COUNTY ATTORNEY	84,209	0.005260%	0.004187%	**0.005110%**
W041	GRANT COUNTY CHILD SUPPOR	13,866	0.001930%	0.000689%	**0.001757%**
W042	GRAVES COUNTY ATTORNEY	89,923	0.017400%	0.004471%	**0.015598%**
W046	HANCOCK COUNTY ATTORNEY	33,117	0.002050%	0.001647%	**0.001994%**
W049	HARRISON COUNTY ATTORNEY	92,300	0.000610%	0.004590%	**0.001165%**
W053	HICKMAN COUNTY ATTORNEY	64,452	0.005470%	0.003205%	**0.005154%**
W054	HOPKINS COUNTY ATTORNEY	468,960	0.009310%	0.023319%	**0.011263%**
W055	JACKSON COUNTY ATTORNEY	20,371	0.003720%	0.001013%	**0.003343%**
W056	JEFFERSON CO ATTORNEY	443,618	0.090800%	0.022059%	**0.081218%**
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	**0.001059%**
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	**0.000026%**
W062	LARUE COUNTY ATTORNEY	114,377	0.005540%	0.005687%	**0.005560%**
W063	LAUREL COUNTY ATTORNEY	51,133	0.001880%	0.002543%	**0.001972%**
W065	LEE COUNTY ATTORNEY	-	0.004720%	0.000000%	**0.004062%**
W067	LETCHER COUNTY ATTORNEY	40,050	0.000000%	0.001991%	**0.000278%**
W073	MCCRACKEN COUNTY ATTORNEY	44,746	0.005810%	0.002225%	**0.005310%**
W074	MCCREARY COUNTY ATTORNEY	130,884	0.010210%	0.006508%	**0.009694%**
W076	MADISON COUNTY ATTORNEY	428,032	0.034400%	0.021284%	**0.032572%**
W077	MAGOFFIN CO ATTORNEY	92,806	0.001040%	0.004615%	**0.001538%**
W082	MEADE COUNTY ATTORNEY	144,750	0.007900%	0.007198%	**0.007802%**
W083	MENIFEE COUNTY ATTORNEY	21,450	0.003020%	0.001067%	**0.002748%**
W084	MERCER COUNTY ATTORNEY	23,757	0.002700%	0.001181%	**0.002488%**
W087	MONTGOMERY CO ATTORNEY	118,054	0.008960%	0.005870%	**0.008529%**
W088	MORGAN COUNTY ATTORNEY	107,194	0.009650%	0.005330%	**0.009048%**
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000633%	**0.000088%**
W093	OLDHAM COUNTY ATTORNEY	321,766	0.008990%	0.016000%	**0.009967%**
W094	OWEN COUNTY ATTORNEY	62,342	0.002610%	0.003100%	**0.002678%**
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	**0.000714%**
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	**0.000120%**
W100	PULASKI COUNTY ATTORNEY	413,724	0.008520%	0.020573%	**0.010200%**
W102	ROCKCASTLE CO ATTORNEY	119,609	0.004120%	0.005948%	**0.004375%**
W103	ROWAN COUNTY ATTORNEY	25,538	0.004360%	0.001270%	**0.003929%**
W105	SCOTT COUNTY ATTORNEY	23,900	0.000000%	0.001188%	**0.000166%**
W106	SHELBY COUNTY ATTORNEY	165,718	0.002130%	0.008240%	**0.002982%**
W107	SIMPSON COUNTY ATTORNEY	40,435	0.002770%	0.002011%	**0.002664%**
W108	SPENCER COUNTY ATTORNEY	89,982	0.006380%	0.004474%	**0.006114%**
W111	TRIGG COUNTY ATTORNEY	-	0.004960%	0.000000%	**0.004269%**
W112	TRIMBLE COUNTY ATTORNEY	75,752	0.003990%	0.003767%	**0.003959%**
W113	UNION COUNTY ATTORNEY	120,040	0.001560%	0.005969%	**0.002175%**

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W117	WEBSTER COUNTY ATTORNEY	92,418	0.007510%	0.004595%	**0.007104%**
W118	WHITLEY COUNTY ATTORNEY	147,525	0.010710%	0.007336%	**0.010240%**
X034	FAYETTE CO ATTORNEY OFF	66,003	0.016670%	0.003282%	**0.014804%**
X059	KENTON COUNTY ATTORNEY	96,254	0.005430%	0.004786%	**0.005340%**
SUBTOTAL	**ALL OTHER AGENCIES**	**359,943,740**	**17.733910%**	**17.898345%**	**17.756833%**
TOTAL		**$ 2,011,044,988**	**100.000000%**	**100.000000%**	**100.000000%**

Notes:

Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2025, within the Executive Branch.
For example, for agency 31030, 3.864696% = 75,811,831 / 1,528,773,572 x 77.933030%

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2025 for the entire plan.
For example, for agency 31030, 3.769773% = 75,811,831 / 2,011,044,988

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 86% of the aggregate required contribution for the plan.

Column 6 = 86.06% x Column 4 + 13.94% x Column 5

Kentucky Employees Retirement System
Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous
As of and for the year ended June 30, 2025

Kentucky 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.

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense (Expense Offset)				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization of Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1430	EASTERN KY UNIV	$ 131,630,686	$ 153,944,701	$ 113,135,319	$ 11,786,254	$ (1,735,862)	$ 10,050,392	$ (3,407,937)	$ 6,642,455	$ 2,237,542	$ -	$ 738,564	$ -	$ 2,976,106	$ -	$ -	$ 3,589,919	$ 735,405	$ 4,325,324	$ 1,198,939	$ (1,041,763)	$ (929,278)	$ (577,116)
1433	KET FOUNDATION	10,617,323	12,417,171	9,125,488	950,679	(144,729)	805,950	(274,884)	531,066	180,480	-	59,573	-	240,053	-	-	289,563	103,536	393,099	52,488	(84,029)	(74,956)	(46,549)
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	607,065	709,975	521,767	54,357	(31,023)	23,334	(15,717)	7,617	10,319	-	3,406	1,112	14,837	-	-	16,556	-	16,556	10,033	(4,804)	(4,286)	(2,662)
1436	LOTUS	1,680,756	1,965,677	1,444,593	150,495	100,449	250,944	(43,515)	207,429	28,571	-	9,431	82,371	120,373	-	-	45,839	-	45,839	107,070	(13,302)	(11,866)	(7,368)
1437	SANCTUARY INC	2,021,773	2,364,504	1,737,695	181,030	21,820	202,850	(52,344)	150,506	34,367	-	11,344	8,330	54,041	-	-	55,139	-	55,139	38,040	(16,001)	(14,273)	(8,864)
1438	O A S I S	2,115,863	2,474,544	1,818,564	189,455	13,856	203,311	(54,780)	148,531	35,967	-	11,872	26,640	74,479	-	-	57,705	-	57,705	57,733	(16,746)	(14,937)	(9,276)
1439	BARREN RIVER CHILD ADVOCA	740,089	865,548	636,099	66,268	(60,484)	5,784	(19,161)	(13,377)	12,580	-	4,153	-	16,733	-	-	20,184	23,565	43,749	(12,689)	(5,857)	(5,225)	(3,245)
1440	MOREHEAD STATE UNIVERSITY	67,746,561	79,230,948	58,227,523	6,066,049	(907,715)	5,158,334	(1,753,968)	3,404,366	1,151,599	-	380,118	-	1,531,717	-	-	1,847,629	472,349	2,319,978	523,203	(536,166)	(478,273)	(297,025)
1445	MURRAY STATE UNIV	75,939,564	88,812,828	65,269,330	6,799,653	(1,169,122)	5,630,531	(1,966,086)	3,664,445	1,290,869	-	426,088	-	1,716,957	-	-	2,071,074	448,641	2,519,715	667,309	(601,007)	(536,113)	(332,947)
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1451	SILVERLEALF	1,606,596	1,878,946	1,380,854	143,855	50,576	194,431	(41,595)	152,836	27,310	-	9,014	-	36,324	-	-	43,816	6,448	50,264	17,161	(12,715)	(11,342)	(7,044)
1452	SPRINGHAVEN INC	1,625,368	1,900,900	1,396,988	145,536	119,805	265,341	(42,081)	223,260	27,629	-	9,120	74,390	111,139	-	-	44,328	-	44,328	98,275	(12,864)	(11,475)	(7,125)
1453	SAFE HARBOR	1,618,068	1,892,362	1,390,714	144,882	(11,250)	133,632	(41,892)	91,740	27,505	-	9,079	21,976	58,560	-	-	44,129	-	44,129	45,754	(12,806)	(11,423)	(7,094)
1454	D.O.V.E.S.	1,299,529	1,519,825	1,116,933	116,360	(34,380)	81,980	(33,645)	48,335	22,090	-	7,292	-	29,382	-	-	35,442	15,120	50,562	3,977	(10,285)	(9,174)	(5,698)
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	638,583	746,835	548,856	57,179	(43,426)	13,753	(16,533)	(2,780)	10,855	-	3,583	-	14,438	-	-	17,416	49,659	67,075	(40,275)	(5,054)	(4,508)	(2,800)
1457	KY RIVER CHILD ADVOCACY	427,924	500,465	367,796	38,316	11,565	49,881	(11,079)	38,802	7,274	-	2,401	28,690	38,365	-	-	11,671	-	11,671	34,978	(3,387)	(3,021)	(1,876)
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	1,973,570	2,308,129	1,696,264	176,714	9,892	186,606	(51,096)	135,510	33,548	-	11,073	80,527	125,148	-	-	53,824	-	53,824	109,529	(15,619)	(13,933)	(8,653)
1459	NURSING HOME OMBUDSMAN	879,949	1,029,118	756,308	78,791	68,657	147,448	(22,782)	124,666	14,958	-	4,937	75,124	95,019	-	-	23,999	-	23,999	88,055	(6,964)	(6,212)	(3,859)
1465	WESTERN KENTUCKY UNIV	105,498,963	123,383,132	90,675,352	9,446,411	(2,009,180)	7,437,231	(2,731,383)	4,705,848	1,793,339	-	591,942	-	2,385,281	-	-	2,877,237	835,121	3,712,358	715,211	(834,949)	(744,795)	(462,544)
1480	KASAP	1,182,728	1,383,224	1,016,544	105,902	18,598	124,500	(30,621)	93,879	20,105	-	6,636	5,882	32,623	-	-	32,256	-	32,256	23,262	(9,360)	(8,350)	(5,185)
1481	ZEROV	2,699,406	3,157,009	2,320,114	241,706	105,991	347,697	(69,888)	277,809	45,886	-	15,146	130,798	191,830	-	-	73,620	-	73,620	170,466	(21,364)	(19,057)	(11,835)
1482	KACAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	520,855	609,150	447,670	46,637	23,502	70,139	(13,485)	56,654	8,854	-	2,922	20,060	31,836	-	-	14,205	-	14,205	27,714	(4,122)	(3,677)	(2,284)
1484	BUFFALO TR CHILD ADV INC	388,063	453,847	333,536	34,747	1,143	35,890	(10,047)	25,843	6,597	-	2,177	-	8,774	-	-	10,584	5,039	15,623	664	(3,071)	(2,740)	(1,702)
1485	CUMBERLAND V C A CENTER	853,298	997,949	733,401	76,405	50,370	126,775	(22,092)	104,683	14,505	-	4,788	15,717	35,010	-	-	23,272	-	23,272	28,256	(6,753)	(6,024)	(3,741)
1486	LAKE CUMB CHILD ADV CTR	614,481	718,648	528,141	55,021	(2,165)	52,856	(15,909)	36,947	10,445	-	3,448	14,622	28,515	-	-	16,759	-	16,759	23,652	(4,863)	(4,338)	(2,695)
1487	B.R.A.S.S.	2,080,174	2,432,805	1,787,890	186,259	46,917	233,176	(53,856)	179,320	35,360	-	11,672	67,651	114,683	-	-	56,732	-	56,732	98,220	(16,463)	(14,685)	(9,121)
1488	WOMEN AWARE	674,388	788,710	579,630	60,385	(22,479)	37,906	(17,460)	20,446	11,464	-	3,784	-	15,248	-	-	18,392	14,274	32,666	(4,364)	(5,337)	(4,761)	(2,956)
1489	BETHANY HOUSE ABUSE SHELT	1,414,824	1,654,665	1,216,028	126,684	(1,635)	125,049	(36,630)	88,419	24,050	-	7,938	17,989	49,977	-	-	38,586	-	38,586	38,780	(11,197)	(9,988)	(6,204)
1490	HOPE HARBOR INC	1,011,698	1,183,201	869,545	90,588	(29,255)	61,333	(26,193)	35,140	17,197	-	5,677	11,307	34,181	-	-	27,592	-	27,592	26,174	(8,007)	(7,142)	(4,436)
1491	CHILD ADV CTR OF GRN RVR	547,274	640,048	470,377	49,003	(2,642)	46,361	(14,169)	32,192	9,303	-	3,071	1,715	14,089	-	-	14,926	-	14,926	9,757	(4,331)	(3,864)	(2,399)
1492	CSG HEADQUARTERS	13,260,067	15,507,912	11,396,901	1,187,311	(218,353)	968,958	(343,305)	625,653	225,403	-	74,401	-	299,804	-	-	361,637	12,742	374,379	182,118	(104,944)	(93,613)	(58,136)
1994	KY HIGHER ED STUD LN CORP	51,901,803	60,700,190	44,609,105	4,647,304	(844,011)	3,803,293	(1,343,745)	2,459,548	882,260	-	291,215	-	1,173,475	-	-	1,415,500	275,860	1,691,360	486,849	(410,766)	(366,413)	(227,555)
3022	LEX FAYETTE CO HLTH DEPT	54,532,496	63,776,837	46,870,160	4,882,857	404,082	5,286,939	(1,411,854)	3,875,085	926,978	-	305,975	526,014	1,758,967	-	-	1,487,246	-	1,487,246	1,327,382	(431,586)	(384,985)	(239,090)
3023	LAKE CUMBERLAND DISTRICT	45,030,230	52,663,748	38,703,053	4,032,021	(61,789)	3,970,232	(1,165,839)	2,804,393	765,453	-	252,659	127,414	1,145,526	-	-	1,228,094	-	1,228,094	789,144	(356,382)	(317,902)	(197,428)
3024	WEDCO DIST HEALTH DEPT	16,254,720	19,010,218	13,970,777	1,455,453	(133,108)	1,322,345	(420,837)	901,508	276,308	-	91,203	9,482	376,993	-	-	443,309	-	443,309	248,349	(128,644)	(114,754)	(71,267)
3025	NORTHERN KY DIST HLTH DEP	37,592,032	43,964,628	32,309,993	3,366,002	645,194	4,011,196	(973,263)	3,037,933	639,013	-	210,924	398,420	1,248,357	-	-	1,025,235	-	1,025,235	950,844	(297,514)	(265,390)	(164,818)
3026	BARREN RVR DIST HLTH DEPT	40,751,922	47,660,182	35,025,888	3,648,940	(51,554)	3,597,386	(1,055,073)	2,542,313	692,727	-	228,654	180,795	1,102,176	-	-	1,111,413	-	1,111,413	779,654	(322,522)	(287,698)	(178,671)
3027	GREEN RVR DIST HLTH DEPT	50,437,153	58,987,252	43,350,252	4,516,159	101,571	4,617,730	(1,305,825)	3,311,905	857,363	-	282,997	161,238	1,301,598	-	-	1,375,555	-	1,375,555	902,424	(399,174)	(356,073)	(221,134)
3028	LINCOLN TRL DIST HLTH DEP	39,798,277	46,544,875	34,206,239	3,563,550	61,052	3,624,602	(1,030,383)	2,594,219	676,517	-	223,303	113,483	1,013,303	-	-	1,085,405	-	1,085,405	698,328	(314,975)	(280,965)	(174,490)
3029	PURCHASE DIST HLTH DEPT	25,210,523	29,484,208	21,668,204	2,257,358	(192,662)	2,064,696	(652,704)	1,411,992	428,545	-	141,453	-	569,998	-	-	687,558	22,320	709,878	348,155	(199,523)	(177,980)	(110,532)
3030	MERCER CO HEALTH DEPT	5,360,805	6,269,568	4,607,561	480,008	13,407	493,415	(138,792)	354,623	91,126	-	30,079	39,983	161,188	-	-	146,203	-	146,203	118,761	(42,427)	(37,846)	(23,503)
3031	CUMBERLAND VLY DIST HEALT	51,309,454	60,007,426	44,099,986	4,594,265	(66,791)	4,527,474	(1,328,409)	3,199,065	872,191	-	287,891	83,391	1,243,473	-	-	1,399,345	-	1,399,345	837,395	(406,078)	(362,231)	(224,958)
3033	KY RIVER DIST HEALTH DEPT	40,890,044	47,821,719	35,144,603	3,661,308	(48,471)	3,612,837	(1,058,649)	2,554,188	695,075	-	229,429	132,153	1,056,657	-	-	1,115,180	-	1,115,180	733,042	(323,615)	(288,673)	(179,277)
3034	BOURBON CO HEALTH CENTER	4,804,725	5,619,221	4,129,615	430,217	(25,747)	404,470	(124,395)	280,075	81,674	-	26,959	20,644	129,277	-	-	131,038	-	131,038	91,251	(38,026)	(33,920)	(21,066)
3035	CLARK CO HEALTH DEPT	10,113,734	11,828,213	8,692,658	905,587	(53,692)	851,895	(261,846)	590,049	171,920	-	56,747	-	228,667	-	-	275,828	15,812	291,640	132,812	(80,043)	(71,400)	(44,342)
3036	GATEWAY DIST HEALTH DEPT	18,344,164	21,453,865	15,766,634	1,642,542	38,725	1,681,267	(474,933)	1,206,334	311,826	-	102,927	87,560	502,313	-	-	500,294	-	500,294	357,132	(145,181)	(129,505)	(80,427)
3037	BOYLE CO HEALTH DEPT	4,006,699	4,685,914	3,443,720	358,761	22,905	381,666	(103,734)	277,932	68,108	-	22,481	25,326	115,915	-	-	109,273	-	109,273	84,205	(31,710)	(28,286)	(17,567)
3038	PIKE CO HEALTH DEPT	14,854,033	17,372,086	12,766,899	1,330,035	42,512	1,372,547	(384,573)	987,974	252,498	-	83,344	92,728	428,570	-	-	405,109	-	405,109	311,012	(117,559)	(104,866)	(65,126)
3039	FLOYD CO HEALTH CENTER	7,696,598	9,001,324	6,615,152	689,156	82,443	771,599	(199,266)	572,333	130,832	-	43,185	70,499	244,516	-	-	209,907	-	209,907	183,602	(60,913)	(54,336)	(33,744)
3040	MARTIN CO HEALTH DEPT	3,331,152	3,895,849	2,863,094	298,272	74,860	373,132	(86,244)	286,888	56,625	-	18,691	95,527	170,843	-	-	90,849	-	90,849	144,479	(26,364)	(23,517)	(14,604)
3042	BUFFALO TRACE HEALTH DEPT	6,476,674	7,574,599	5,566,639	579,923	(7,249)	572,674	(167,682)	404,992	110,095	-	36,340	62,657	209,092	-	-	176,636	-	176,636	157,833	(51,258)	(45,724)	(28,395)
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	13,273,508	15,523,632	11,408,454	1,188,514	(10,175)	1,178,339	(343,653)	834,686	225,632	-	74,476	19,338	319,446	-	-	362,004	-	362,004	214,395	(105,050)	(93,707)	(58,196)
3045	PENNYRILE DIST HLTH DEPT	9,703,655	11,348,617	8,340,199	868,868	(120,543)	748,325	(251,229)	497,096	164,949	-	54,446	-	219,395	-	-	264,644	75,988	340,632	66,609	(76,797)	(68,505)	(42,544)
3047	BREATHITT CO HEALTH DEPT	10,565,991	12,357,137	9,081,369	946,082	(189,969)	756,113	(273,555)	482,558	179,607	-	59,285	-	238,892	-	-	288,163	48,475	336,638	106,795	(83,622)	(74,593)	(46,326)
3048	GREENUP CO HLTH DEPT	7,113,171	8,318,995	6,113,703	636,916	(85,336)	551,580	(184,161)	367,419	120,914	-	39,911	-	160,825	-	-	193,995	20,838	214,833	83,692	(56,296)	(50,217)	(31,187)
3049	WHITLEY CO HEALTH DEPT	17,055,759	19,947,049	14,659,262	1,527,178	(107,069)	1,420,109	(441,576)	978,533	289,925	-	95,698	-	385,623	-	-	465,156	14,256	479,412	236,382	(134,984)	(120,409)	(74,778)
3050	LAUREL CO HEALTH DEPT	8,570,521	10,023,395	7,366,281	767,407	(103,232)	664,175	(221,892)	442,283	145,687	-	48,088	-	193,775	-	-	233,741	17,581	251,322	108,365	(67,830)	(60,506)	(37,576)
3051	KNOX CO HEALTH DEPT	16,370,710	19,145,871	14,070,469	1,465,839	(180,773)	1,285,066	(423,840)	861,226	278,280	-	91,854	-	370,134	-	-	446,473	22,121	468,594	218,450	(129,562)	(115,573)	(71,775)
3052	MONROE CO HEALTH DEPT	2,128,146	2,488,909	1,829,121	190,555	27,591	218,146	(55,098)	163,048	36,176	-	11,941	17,871	65,988	-	-	58,040	-	58,040	49,145	(16,843)	(15,024)	(9,330)
3053	BULLITT CO HEALTH DEPT	8,605,168	10,063,914	7,396,059	770,509	(12,602)	757,907	(222,789)	535,118	146,276	-	48,283	-	194,559	-	-	234,686	29,052	263,738	97,403	(68,104)	(60,750)	(37,728)
3054	THREE RIVERS DIST HLTH	14,856,234	17,374,661	12,768,792	1,330,232	275,383	1,605,615	(384,630)	1,220,985	252,536	-	83,357	226,180	562,023	-	-	405,169	-	405,169	444,446	(117,576)	(104,881)	(65,135)
3055	ESTILL CO HEALTH DEPT	3,331,616	3,896,391	2,863,492	298,314	19,986	318,300	(86,256)	232,044	56,633	-	18,693	3,938	79,264	-	-	90,862	-	90,862	52,897	(26,367)	(23,520)	(14,608)
3056	OLDHAM CO HEALTH DEPT	6,520,706	7,626,095	5,604,485	583,866	(52,350)	531,516	(168,822)	362,694	110,843	-	36,587	-	147,430	-	-	177,837	35,474	213,311	60,349	(51,607)	(46,034)	(28,589)
3057	LEWIS CO HEALTH DEPT	2,328,608	2,723,354	2,001,417	208,504	31,687	240,191	(60,288)	179,903	39,583	-	13,066	32,445	85,094	-	-	63,507	-	63,507	66,664	(18,429)	(16,439)	(10,209)
3058	FLEMING CO HEALTH DEP	2,644,366	3,092,638	2,272,807	236,777	(43,839)	192,938	(68,463)	124,475	44,951	-	14,837	-	59,788	-	-	72,119	7,887	80,006	30,973	(20,928)	(18,669)	(11,594)
3059	JESSAMINE CO HEALTH DEPT	5,769,841	6,747,944	4,959,123	516,633	(26,232)	490,401	(149,382)	341,019	98,079	-	32,374	-	130,453	-	-	157,359	13,318	170,677	71,471	(45,664)	(40,734)	(25,297)

Kentucky Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense (Expense Offset)					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization of Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
3060	POWELL CO HEALTH DEPT	2,741,584	3,206,337	2,356,365	245,482	51,394	296,876	(70,980)	225,896	46,603	-	15,383	17,986	79,972	-	-	74,770	-	74,770	58,274	(21,698)	(19,355)	(12,019)
3061	ANDERSON CO HEALTH DEPT	3,126,402	3,656,390	2,687,113	279,939	(59,600)	220,339	(80,943)	139,396	53,145	-	17,542	28,299	98,986	-	-	85,265	-	85,265	74,242	(24,743)	(22,072)	(13,706)
3062	MADISON CO HEALTH DEP	30,868,082	36,100,835	26,530,822	2,763,938	(214,017)	2,549,921	(799,179)	1,750,742	524,715	-	173,197	796	698,708	-	-	841,855	-	841,855	454,410	(244,299)	(217,921)	(135,337)
3064	JOHNSON CO HEALTH DEPT	9,402,962	10,996,950	8,081,756	841,944	(58,180)	783,764	(243,444)	540,320	159,838	-	52,759	20,102	232,699	-	-	256,444	-	256,444	158,281	(74,418)	(66,382)	(41,226)
3065	MAGOFFIN CO HEALTH DEPT	4,020,951	4,702,583	3,455,969	360,037	38,263	398,300	(104,103)	294,197	68,351	-	22,561	49,006	139,918	-	-	109,662	-	109,662	108,095	(31,823)	(28,387)	(17,629)
3066	ALLEN CO HEALTH DEPT	5,092,093	5,955,304	4,376,605	455,948	60,740	516,688	(131,835)	384,853	86,559	-	28,571	45,155	160,285	-	-	138,875	-	138,875	119,985	(40,300)	(35,949)	(22,326)
3067	FRANKLIN CO HEALTH DEPT	14,163,886	16,564,946	12,173,725	1,268,239	(26,573)	1,241,666	(366,705)	874,961	240,767	-	79,472	73,327	393,566	-	-	386,287	-	386,287	281,469	(112,097)	(99,993)	(62,100)
3068	LINCOLN CO HEALTH DEPT	3,031,617	3,545,537	2,605,646	271,452	(27,776)	243,676	(78,489)	165,187	51,533	-	17,010	-	68,543	-	-	82,680	14,661	97,341	29,889	(23,993)	(21,402)	(13,292)
3069	WOODFORD CO HEALTH DEPT	3,837,870	4,488,465	3,298,613	343,644	12,234	355,878	(99,363)	256,515	65,239	-	21,534	64,953	151,726	-	-	104,669	-	104,669	121,351	(30,374)	(27,094)	(16,826)
3072	MUHLENBERG CO HEALTH DEPT	5,014,109	5,864,101	4,309,579	448,965	(43,416)	405,549	(129,816)	275,733	85,233	-	28,134	-	113,367	-	6,353	136,748	-	143,101	67,331	(39,683)	(35,398)	(21,984)
3073	MARSHALL CO HEALTH DEPT	9,260,552	10,830,400	7,959,356	829,193	(59,631)	769,562	(239,757)	529,805	157,417	-	51,960	-	209,377	-	-	252,560	24,797	277,357	111,289	(73,291)	(65,377)	(40,601)
3074	CHRISTIAN CO HEALTH DEPT	8,421,623	9,849,255	7,238,304	754,075	62,693	816,768	(218,037)	598,731	143,156	-	47,253	36,335	226,744	-	-	229,680	-	229,680	160,093	(66,651)	(59,454)	(36,924)
3075	HOPKINS CO HEALTH DEPT	11,006,313	12,872,102	9,459,821	985,509	7,667	993,176	(284,955)	708,221	187,092	-	61,755	101,747	350,594	-	-	300,171	-	300,171	263,487	(87,107)	(77,702)	(48,255)
3076	TODD CO HEALTH DEPT	3,425,242	4,005,889	2,943,963	306,697	17,108	323,805	(88,680)	235,125	58,224	-	19,219	18,705	96,148	-	-	93,415	-	93,415	69,040	(27,108)	(24,181)	(15,018)
3077	BRACKEN CO HEALTH DEPT	1,677,395	1,961,747	1,441,705	150,195	29,851	180,046	(43,428)	136,618	28,513	-	9,412	42,646	80,571	-	-	45,747	-	45,747	67,296	(13,275)	(11,842)	(7,355)
3078	MONTGOMERY CO HEALTH DEPT	7,615,949	8,907,004	6,545,836	681,935	87,135	769,070	(197,178)	571,892	129,461	-	42,732	129,526	301,719	-	-	207,707	-	207,707	241,444	(60,275)	(53,767)	(33,390)
3079	GARRARD COUNTY HEALTH DPT	2,490,137	2,912,265	2,140,249	222,968	35,317	258,285	(64,470)	193,815	42,329	-	13,972	15,230	71,531	-	-	67,913	-	67,913	51,823	(19,708)	(17,580)	(10,917)
3080	BRECKINRIDGE CO HEALTH BD	4,506,580	5,270,535	3,873,363	403,521	9,561	413,082	(116,676)	296,406	76,606	-	25,286	29,632	131,524	-	-	122,906	-	122,906	95,857	(35,666)	(31,815)	(19,758)
3081	ASHLAND BOYD CO HEALTH DP	10,284,764	12,028,236	8,839,657	920,901	(66,172)	854,729	(266,274)	588,455	174,827	-	57,707	32,745	265,279	-	-	280,493	-	280,493	183,882	(81,397)	(72,608)	(45,091)
3082	LAWRENCE CO HEALTH DEPT	2,934,631	3,432,109	2,522,287	262,768	101,938	364,706	(75,978)	288,728	49,885	-	16,466	68,529	134,880	-	-	80,035	-	80,035	111,654	(23,226)	(20,718)	(12,865)
3083	GRAVES CO HEALTH CENTER	4,236,362	4,954,509	3,641,112	379,325	(84,869)	294,456	(109,680)	184,776	72,012	-	23,770	-	95,782	-	-	115,537	2,152	117,689	60,102	(33,528)	(29,908)	(18,573)
3084	CALLOWAY CO HEALTH DEPT	2,803,461	3,278,703	2,409,548	251,023	(37,469)	213,554	(72,582)	140,972	47,655	-	15,730	-	63,385	-	-	76,458	12,678	89,136	28,520	(22,187)	(19,792)	(12,292)
3085	BELL CO HEALTH DEPT	6,452,572	7,546,411	5,545,924	577,765	(27,163)	550,602	(167,058)	383,544	109,685	-	36,205	7,735	153,625	-	-	175,979	-	175,979	102,557	(51,067)	(45,553)	(28,291)
3086	GRAYSON COUNTY HEALTH DEPT	3,303,227	3,863,189	2,839,092	295,772	101,095	396,867	(85,521)	311,346	56,150	-	18,534	64,072	138,756	-	-	90,088	-	90,088	112,614	(26,143)	(23,320)	(14,483)
3087	HARLAN CO HEALTH DEPT	4,440,069	5,192,748	3,816,197	397,565	(25,686)	371,879	(114,954)	256,925	75,475	-	24,913	-	100,388	-	-	121,092	222	121,314	65,026	(35,140)	(31,346)	(19,466)
3088	CARTER CO HEALTH DEPT	3,544,245	4,145,065	3,046,249	317,353	11,247	328,600	(91,761)	236,839	60,247	-	19,886	38,249	118,382	-	-	96,661	-	96,661	90,333	(28,050)	(25,021)	(15,541)
3801	KENTUCKY STATE UNIVERSITY	25,591,750	29,930,059	21,995,865	2,291,493	(734,032)	1,557,461	(662,574)	894,887	435,025	-	143,592	-	578,617	-	-	697,955	119,931	817,886	256,146	(202,540)	(180,671)	(112,204)
5470	KCTCS	94,943,516	111,038,327	81,603,046	8,501,273	(2,165,894)	6,335,379	(2,458,101)	3,877,278	1,613,910	-	532,717	-	2,146,627	-	-	2,589,362	959,396	3,548,758	435,821	(751,410)	(670,276)	(416,266)
7403	ASST OF COMMONWEALTH ATTY	4,166,374	4,872,657	3,580,958	373,058	(43,624)	329,434	(107,868)	221,566	70,823	-	23,377	35,355	129,555	-	-	113,628	-	113,628	96,581	(32,974)	(29,413)	(18,267)
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	1,430,351	1,672,824	1,229,373	128,074	(13,531)	114,543	(37,032)	77,511	24,314	-	8,026	5,393	37,733	-	-	39,009	-	39,009	26,412	(11,320)	(10,098)	(6,270)
7409	MUN ELEC POW ASSOC OF KY	925,372	1,082,240	795,348	82,858	(144,459)	(61,601)	(23,958)	(85,559)	15,730	-	5,192	-	20,922	-	-	25,237	55,053	80,290	(41,454)	(7,324)	(6,533)	(4,057)
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	749,938	877,067	644,565	67,150	(11,682)	55,468	(19,416)	36,052	12,748	-	4,208	-	16,956	-	-	20,453	5,006	25,459	6,015	(5,935)	(5,294)	(3,289)
7416	KY OFFICE OF BAR ADMISSIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7417	KY ASSOC OF REGIONAL PROG	1,058,743	1,238,221	909,979	94,800	(8,812)	85,988	(27,411)	58,577	17,997	-	5,940	685	24,622	-	-	28,875	-	28,875	16,243	(8,379)	(7,474)	(4,643)
7716	MASTER COMMISSIONER BULLITT COUNTY	124,912	146,088	107,361	11,185	(66)	11,119	(3,234)	7,885	2,123	-	701	1,911	4,735	-	-	3,407	-	3,407	3,747	(989)	(882)	(548)
7718	MASTER COMM BOONE CO	139,165	162,756	119,611	12,461	4,799	17,260	(3,603)	13,657	2,366	-	781	3,097	6,244	-	-	3,795	-	3,795	5,142	(1,101)	(982)	(610)
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	62,572	73,179	53,780	5,603	1,113	6,716	(1,620)	5,096	1,064	-	351	1,283	2,698	-	-	1,707	-	1,707	2,203	(495)	(442)	(275)
7724	MASTER COMM CHRISTIAN CO	38,354	44,856	32,965	3,434	1,137	4,571	(993)	3,578	652	-	215	934	1,801	-	-	1,046	-	1,046	1,498	(304)	(271)	(168)
7725	MASTER COMM CLARK CO	16,918	19,786	14,541	1,515	(941)	574	(438)	136	288	-	95	-	383	-	-	461	128	589	121	(134)	(119)	(74)
7727	MASTER COMM CLINTON/CUMBE	2,665	3,117	2,291	239	(14,148)	(13,909)	(69)	(13,978)	45	-	15	-	60	-	-	73	3,580	3,653	(3,541)	(21)	(19)	(12)
7730	MASTER COMM DAVIESS CO	90,034	105,297	77,384	8,062	(2,141)	5,921	(2,331)	3,590	1,530	-	505	2,045	4,080	-	-	2,455	-	2,455	3,368	(713)	(636)	(394)
7734	MASTER COMM FAYETTE CO	140,208	163,976	120,507	12,554	3,897	16,451	(3,630)	12,821	2,383	-	787	2,737	5,907	-	-	3,824	-	3,824	4,797	(1,110)	(990)	(614)
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	51,216	59,899	44,020	4,586	2,132	6,718	(1,326)	5,392	871	-	287	1,108	2,266	-	-	1,397	-	1,397	1,861	(405)	(362)	(225)
7743	MASTER COMM GRAYSON CO	47,045	55,020	40,435	4,212	(8,091)	(3,879)	(1,218)	(5,097)	800	-	264	5,580	6,644	-	-	1,283	-	1,283	6,271	(372)	(332)	(206)
7747	MASTER COMM HARDIN CO	132,560	155,032	113,934	11,869	(7,561)	4,308	(3,432)	876	2,253	-	744	-	2,997	-	-	3,615	9,183	12,798	(7,235)	(1,049)	(936)	(581)
7750	MASTER COMMISSIONER HART COUNTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7751	MASTER COMM HENDERSON CO	32,561	38,080	27,986	2,915	17,105	20,020	(843)	19,177	553	-	183	2,129	2,865	-	-	888	-	888	2,607	(258)	(230)	(142)
7752	HENRY/ TRIMBLE MASTER COM	74,391	87,002	63,939	6,661	12,514	19,175	(1,926)	17,249	1,265	-	417	-	1,682	-	-	2,029	5,877	7,906	(4,784)	(589)	(525)	(326)
7753	MASTER COMM HOPKINS CO	55,851	65,319	48,004	5,001	29,301	34,302	(1,446)	32,856	949	-	313	5,400	6,662	-	-	1,523	-	1,523	6,221	(442)	(394)	(246)
7756	MASTER COMM JEFF CIRCUIT	360,021	421,052	309,435	32,236	11,779	44,015	(9,321)	34,694	6,120	-	2,020	7,526	15,666	-	-	9,819	-	9,819	12,817	(2,849)	(2,542)	(1,579)
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	56,431	65,997	48,502	5,053	627	5,680	(1,461)	4,219	959	-	317	869	2,145	-	-	1,539	-	1,539	1,698	(447)	(398)	(247)
7759	MASTER COMM KENTON CO	164,657	192,570	141,521	14,743	4,749	19,492	(4,263)	15,229	2,799	-	924	4,516	8,239	-	-	4,491	-	4,491	6,936	(1,303)	(1,162)	(723)
7763	MASTER COMM LAUREL CO	60,486	70,740	51,987	5,416	3,490	8,906	(1,566)	7,340	1,028	-	339	1,226	2,593	-	-	1,650	-	1,650	2,115	(479)	(427)	(266)
7773	MASTER COMM MCCRACKEN CO	109,154	127,657	93,816	9,774	478	10,252	(2,826)	7,426	1,855	-	612	3,410	5,877	-	-	2,977	-	2,977	5,014	(864)	(771)	(479)
7776	MASTER COMM MADISON CO	95,364	111,531	81,965	8,539	3,166	11,705	(2,469)	9,236	1,621	-	535	1,804	3,960	-	-	2,601	-	2,601	3,205	(755)	(673)	(418)
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	79,142	92,558	68,022	7,086	19,534	26,620	(2,049)	24,571	1,345	-	444	-	1,789	-	-	2,158	3,670	5,828	(2,507)	(626)	(559)	(347)
7790	MASTER COMM NELSON CO	51,101	59,763	43,920	4,576	2,072	6,648	(1,323)	5,325	869	-	287	1,048	2,204	-	-	1,394	-	1,394	1,799	(404)	(361)	(224)
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	77,636	90,797	66,727	6,952	9,103	16,055	(2,010)	14,045	1,320	-	436	-	1,756	-	-	2,117	812	2,929	329	(614)	(548)	(340)
7794	MASTER COMM OWEN CO	38,354	44,856	32,965	3,434	(1,718)	1,716	(993)	723	652	-	215	5,767	6,634	-	-	1,046	-	1,046	6,331	(304)	(271)	(168)
7798	MASTER COMM PIKE CO	88,180	103,129	75,790	7,896	4,197	12,093	(2,283)	9,810	1,499	-	495	1,569	3,563	-	-	2,405	-	2,405	2,865	(698)	(623)	(386)
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	99,188	116,003	85,251	8,881	3,512	12,393	(2,568)	9,825	1,686	-	557	3,056	5,299	-	-	2,705	-	2,705	4,514	(785)	(700)	(435)
7807	MASTER COMM SIMPSON CO	32,908	38,487	28,284	2,947	(698)	2,249	(852)	1,397	559	-	185	1,056	1,800	-	-	897	-	897	1,540	(260)	(232)	(145)
7814	MASTER COMM WARREN CO	143,916	168,312	123,694	12,886	20,207	33,093	(3,726)	29,367	2,446	-	807	10,248	13,501	-	-	3,925	-	3,925	12,363	(1,139)	(1,016)	(632)
7817	LOGAN CO MASTER COM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	29,432	34,421	25,297	2,635	1,002	3,637	(762)	2,875	500	-	165	879	1,544	-	-	803	-	803	1,312	(233)	(208)	(130)
7821	MASTER COMM MUHLENBERG CO	71,031	83,072	61,050	6,360	1,981	8,341	(1,839)	6,502	1,207	-	399	-	1,606	-	-	1,937	1,106	3,043	(62)	(562)	(501)	(312)
8024	SEVEN CO SERVICES INC	81,745,558	95,603,053	70,259,527	7,319,523	(8,384,956)	(1,065,433)	(2,116,404)	(3,181,837)	1,389,563	-	458,665	-	1,848,228	-	-	2,229,419	4,053,502	6,282,921	(2,852,232)	(646,958)	(577,102)	(358,401)

Kentucky Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense (Expense Offset)					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization of Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
8201	KY RIVER COMM CARE INC	14,146,505	16,544,618	12,158,786	1,266,683	(1,451,046)	(184,363)	(366,255)	(550,618)	240,471	-	79,374	-	319,845	-	-	385,813	701,446	1,087,259	(493,560)	(111,959)	(99,871)	(62,024)
8202	NORTHERN KY REG MHMR BD	30,490,448	35,659,185	26,206,249	2,730,124	(183,152)	2,546,972	(789,402)	1,757,570	518,296	-	171,078	53,465	742,839	-	-	831,556	-	831,556	501,529	(241,310)	(215,255)	(133,681)
8204	COMMUNICARE INC	42,205,796	49,360,516	36,275,479	3,779,120	128,062	3,907,182	(1,092,714)	2,814,468	717,441	-	236,812	128,306	1,082,555	-	-	1,151,064	-	1,151,064	748,530	(334,029)	(297,962)	(185,040)
8205	ADANTA/BEHAVIORAL HLTH SR	51,758,119	60,532,148	44,485,610	4,634,438	286,486	4,920,924	(1,340,025)	3,580,899	879,818	-	290,409	62,470	1,232,697	-	-	1,411,581	-	1,411,581	823,068	(409,628)	(365,399)	(226,925)
8208	CUMBERLAND RIVER MHMR	68,037,984	79,571,774	58,477,998	6,092,143	(271,830)	5,820,313	(1,761,513)	4,058,800	1,156,553	-	381,753	162,048	1,700,354	-	-	1,855,577	-	1,855,577	1,161,882	(538,472)	(480,330)	(298,303)
8209	FOUR RIVERS BEHAVIORAL HEALTH	27,222,332	31,837,057	23,397,334	2,437,496	1,235,225	3,672,721	(704,790)	2,967,931	462,743	-	152,741	539,640	1,155,124	-	-	742,425	-	742,425	939,679	(215,445)	(192,182)	(119,353)
8210	NEW VISTA OF THE BLUEGRASS, INC.	129,147,617	151,040,703	111,001,145	11,563,919	759,384	12,323,303	(3,343,650)	8,979,653	2,195,334	-	724,632	681,725	3,601,691	-	-	3,522,199	-	3,522,199	2,579,580	(1,022,111)	(911,748)	(566,229)
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	34,622,060	40,491,186	29,757,330	3,100,070	4,495,661	7,595,731	(896,370)	6,699,361	588,528	-	194,260	2,161,740	2,944,528	-	-	944,236	-	944,236	2,670,519	(274,009)	(244,423)	(151,795)
8216	COMPREHEND INC REG MHMR B	18,550,305	21,694,950	15,943,810	1,661,000	(337,801)	1,323,199	(480,270)	842,929	315,330	-	104,084	-	419,414	-	-	505,916	27,768	533,684	244,833	(146,812)	(130,960)	(81,331)
8220	LIFESKILLS INC	88,082,951	103,014,760	75,706,456	7,886,975	1,524,372	9,411,347	(2,280,480)	7,130,867	1,497,290	-	494,223	856,614	2,848,127	-	-	2,402,256	-	2,402,256	2,151,014	(697,114)	(621,842)	(386,187)
8221	MOUNTAIN COMP CARE CENTER	27,974,008	32,716,158	24,043,393	2,504,802	(651,392)	1,853,410	(724,251)	1,129,159	475,520	-	156,959	-	632,479	-	-	762,926	167,426	930,352	243,659	(221,394)	(197,489)	(122,649)
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	1,460,710	1,708,330	1,255,467	130,792	144,841	275,633	(37,818)	237,815	24,830	-	8,196	-	33,026	-	-	39,837	6,030	45,867	15,435	(11,560)	(10,312)	(6,404)
10010	LEGS LEGISLATIVE RES COMM	204,061,578	238,654,068	175,388,979	18,271,739	(2,157,111)	16,114,628	(5,283,183)	10,831,445	3,468,769	-	1,144,965	-	4,613,734	-	-	5,565,301	1,071,287	6,636,588	1,927,446	(1,615,001)	(1,440,621)	(894,670)
20020	JUDL JUDICIAL RET SYSTEM	174,043	203,547	149,588	15,584	4,421	20,005	(4,506)	15,499	2,958	-	977	1,233	5,168	-	-	4,747	-	4,747	3,791	(1,377)	(1,229)	(764)
20025	JUDL ADM OFF OF THE COURT	322,091,643	376,692,573	276,834,694	28,840,188	1,045,120	29,885,308	(8,338,998)	21,546,310	5,475,119	-	1,807,218	-	7,282,337	-	-	8,784,295	528,883	9,313,178	4,204,329	(2,549,125)	(2,273,882)	(1,412,163)
31030	UNIFIED PROSECUTORIAL SYS	446,285,406	521,939,644	383,578,047	39,960,537	(6,146,022)	33,814,515	(11,554,392)	22,260,123	7,586,244	-	2,504,055	12,004,343	22,094,642	-	-	12,171,389	-	12,171,389	18,562,612	(3,532,030)	(3,150,657)	(1,956,672)
31035	DEPT OF AGRICULTURE	72,780,832	85,118,629	62,554,431	6,516,819	(4,205,249)	2,311,570	(1,884,306)	427,264	1,237,175	-	408,365	-	1,645,540	-	-	1,984,927	1,258,476	3,243,403	(188,945)	(576,008)	(513,813)	(319,097)
31040	ATTORNEY GENERALS OFFICE	87,906,243	102,808,096	75,554,577	7,871,153	5,922,844	13,793,997	(2,275,905)	11,518,092	1,494,286	-	493,232	10,013,449	12,000,967	-	-	2,397,437	-	2,397,437	11,305,252	(695,715)	(620,595)	(385,412)
31045	AUDITOR OF PUBLIC ACCOUNT	99,992,388	116,943,083	85,942,503	8,953,350	19,938,090	28,891,440	(2,588,817)	26,302,623	1,699,734	-	561,045	18,077,511	20,338,290	-	-	2,727,058	-	2,727,058	19,546,923	(791,368)	(705,920)	(438,403)
31066	REGISTRY OF ELECTION	4,861,967	5,686,166	4,178,814	435,342	(51,594)	383,748	(125,877)	257,871	82,647	-	27,280	70,534	180,461	-	-	132,599	-	132,599	141,982	(38,479)	(34,324)	(21,317)
31070	GOVERNORS OFFICE	13,686,136	16,006,208	11,763,104	1,225,461	(477,293)	748,168	(354,336)	393,832	232,646	-	76,791	-	309,437	-	-	373,257	154,908	528,165	46,213	(108,316)	(96,621)	(60,004)
31074	DEPT OF VETERANS AFFAIRS	250,885,773	293,415,894	215,633,928	22,464,392	40,442,538	62,906,930	(6,495,468)	56,411,462	4,264,716	-	1,407,690	7,898,306	13,570,712	-	-	6,842,322	-	6,842,322	11,585,131	(1,985,581)	(1,771,187)	(1,099,973)
31076	MILITARY AFFAIRS COMM	444,609	519,980	382,138	39,810	(46,151)	(6,341)	(11,511)	(17,852)	7,558	-	2,495	-	10,053	-	-	12,126	15,719	27,845	(9,185)	(3,519)	(3,139)	(1,949)
31082	KY INFRASTRUCTURE	8,387,788	9,809,684	7,209,223	751,045	869,424	1,620,469	(217,161)	1,403,308	142,581	-	47,063	523,023	712,667	-	-	228,757	-	228,757	646,284	(66,383)	(59,216)	(36,775)
31085	LT GOVERNORS OFFICE	3,381,558	3,954,799	2,906,416	302,786	(252,931)	49,855	(87,549)	(37,694)	57,482	-	18,974	-	76,456	-	-	92,224	95,640	187,864	(45,947)	(26,763)	(23,873)	(14,825)
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	9,661,709	11,299,560	8,304,146	865,112	984,457	1,849,569	(250,143)	1,599,426	164,236	-	54,211	1,057,642	1,276,089	-	-	263,500	-	263,500	1,199,623	(76,466)	(68,209)	(42,359)
31095	DEPT MILITARY AFFAIRS	92,362,302	108,019,546	79,384,517	8,270,150	(19,754,829)	(11,484,679)	(2,391,273)	(13,875,952)	1,570,033	-	518,234	-	2,088,267	-	-	2,518,965	9,893,370	12,412,335	(8,536,084)	(730,982)	(652,054)	(404,948)
31097	OFF OF MINORITY EMPOWMENT	577,749	675,689	496,570	51,732	275,186	326,918	(14,958)	311,960	9,821	-	3,242	-	13,063	-	-	15,757	145,338	161,095	(136,848)	(4,572)	(4,079)	(2,533)
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	-	-	-	-	(134,807)	(134,807)	-	(134,807)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	18,034,085	21,091,221	15,500,124	1,614,778	(492,279)	1,122,499	(466,905)	655,594	306,555	-	101,187	-	407,742	-	-	491,837	1,079,759	1,571,596	(814,744)	(142,727)	(127,316)	(79,067)
31120	SECRETARY OF STATE	12,389,272	14,489,500	10,648,461	1,109,339	(743,264)	366,075	(320,760)	45,315	210,601	-	69,515	-	280,116	-	-	337,888	222,372	560,260	(40,309)	(98,052)	(87,465)	(54,318)
31125	STATE TREASURERS OFFICE	12,487,881	14,604,825	10,733,215	1,118,169	20,912	1,139,081	(323,313)	815,768	212,277	-	70,068	870,405	1,152,750	-	-	340,578	-	340,578	1,053,917	(98,833)	(88,161)	(54,751)
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	1,101,964	1,288,769	947,127	98,670	60,144	158,814	(28,530)	130,284	18,732	-	6,183	29,750	54,665	-	-	30,053	-	30,053	45,944	(8,721)	(7,780)	(4,831)
31137	KY COMM NETWORK AUTH	5,667,524	6,628,282	4,871,183	507,472	(393,729)	113,743	(146,733)	(32,990)	96,340	-	31,800	-	128,140	-	-	154,568	199,212	353,780	(115,926)	(44,854)	(40,011)	(24,849)
31150	BOARD OF ACCOUNTANCY	1,476,353	1,726,625	1,268,912	132,193	(91,068)	41,125	(38,223)	2,902	25,096	-	8,284	-	33,380	-	-	40,264	61,428	101,692	(39,733)	(11,684)	(10,423)	(6,472)
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	852,371	996,865	732,605	76,322	(816)	75,506	(22,068)	53,438	14,489	-	4,783	55,398	74,670	-	-	23,246	-	23,246	67,924	(6,746)	(6,018)	(3,736)
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	3,073,448	3,594,458	2,641,599	275,198	129,255	404,453	(79,572)	324,881	52,244	-	17,245	2,863	72,352	-	-	83,821	-	83,821	48,028	(24,324)	(21,698)	(13,475)
31180	BOARD OF DENTISTRY	1,545,183	1,807,122	1,328,070	138,356	(243,365)	(105,009)	(40,005)	(145,014)	26,266	-	8,670	-	34,936	-	-	42,141	98,520	140,661	(75,813)	(12,229)	(10,909)	(6,774)
31185	BOARD OF ELECTIONS	3,844,475	4,496,190	3,304,290	344,236	(140,686)	203,550	(99,534)	104,016	65,351	-	21,571	-	86,922	-	-	104,849	44,786	149,635	11,709	(30,426)	(27,141)	(16,855)
31190	BRD OF EMBALMERS/FUN DIR	1,507,176	1,762,672	1,295,403	134,953	(56,932)	78,021	(39,021)	39,000	25,620	-	8,457	27,917	61,994	-	-	41,105	-	41,105	50,065	(11,928)	(10,640)	(6,608)
31200	BOARD OF EXM ARCHITECTS	1,009,496	1,180,626	867,652	90,391	(104,837)	(14,446)	(26,136)	(40,582)	17,160	-	5,664	-	22,824	-	-	27,532	33,885	61,417	(19,050)	(7,989)	(7,127)	(4,427)
31205	KY LANDSCAPE ARCH REG BD	171,494	200,565	147,397	15,356	(16,564)	(1,208)	(4,440)	(5,648)	2,915	-	962	-	3,877	-	-	4,677	5,661	10,338	(3,141)	(1,357)	(1,211)	(752)
31215	BD EXAMINERS OF SOCIAL WK	919,694	1,075,600	790,468	82,350	35,434	117,784	(23,811)	93,973	15,634	-	5,160	18,488	39,282	-	-	25,082	-	25,082	32,003	(7,279)	(6,493)	(4,031)
31225	BD OF HAIRDRESSERS/CSMTG	4,872,048	5,697,956	4,187,478	436,245	(412,846)	23,399	(126,138)	(102,739)	82,818	-	27,336	62,773	172,927	-	-	132,874	-	132,874	134,369	(38,559)	(34,395)	(21,362)
31245	BD OF MEDICAL LICENSURE	6,304,832	7,373,627	5,418,943	564,537	(150,841)	413,696	(163,233)	250,463	107,174	-	35,376	-	142,550	-	-	171,950	60,011	231,961	32,640	(49,898)	(44,510)	(27,643)
31250	BOARD OF NURSING	25,392,678	29,697,241	21,824,764	2,273,668	259,740	2,533,408	(657,420)	1,875,988	431,641	-	142,475	285,009	859,125	-	-	692,526	-	692,526	658,160	(200,965)	(179,266)	(111,330)
31260	BOARD OF OPTOMETRIC EXM	525,721	614,842	451,852	47,073	(76,557)	(29,484)	(13,611)	(43,095)	8,937	-	2,950	-	11,887	-	-	14,338	13,475	27,813	(5,749)	(4,161)	(3,711)	(2,305)
31263	KY RESPIRATORY CARE BD	736,728	861,618	633,211	65,967	(72,220)	(6,253)	(19,074)	(25,327)	12,523	-	4,134	31,078	47,735	-	-	20,093	-	20,093	41,904	(5,831)	(5,201)	(3,230)
31268	PERSONNEL BOARD	1,958,506	2,290,512	1,683,317	175,365	(425,549)	(250,184)	(50,706)	(300,890)	33,292	-	10,989	-	44,281	-	-	53,414	241,185	294,599	(212,404)	(15,500)	(13,827)	(8,587)
31270	KY BOARD OF PHARMACY	7,769,251	9,086,293	6,677,597	695,661	(613,741)	81,920	(201,147)	(119,227)	132,067	-	43,592	-	175,659	-	-	211,888	73,918	285,806	40,253	(61,488)	(54,849)	(34,063)
31275	BD OF PHYSICAL THERAPY	1,255,613	1,468,464	1,079,187	112,428	(81,709)	30,719	(32,508)	(1,789)	21,344	-	7,045	-	28,389	-	-	34,244	18,103	52,347	349	(9,937)	(8,864)	(5,506)
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	4,330,915	5,065,091	3,722,380	387,792	134,629	522,421	(112,128)	410,293	73,620	-	24,300	-	97,920	-	-	118,116	17,984	136,100	45,660	(34,276)	(30,575)	(18,989)
31310	KY BOARD OF VET EXAMINER	897,214	1,049,310	771,147	80,337	460,673	541,010	(23,229)	517,781	15,251	-	5,034	460,673	480,958	-	-	24,469	-	24,469	473,858	(7,101)	(6,334)	(3,934)
31345	SCHOOL FAC CONSTR COMM	922,127	1,078,446	792,559	82,568	(115,341)	(32,773)	(23,874)	(56,647)	15,675	-	5,174	-	20,849	-	-	25,149	50,071	75,220	(36,520)	(7,298)	(6,510)	(4,043)
31354	EXECUTIVE BRANCH ETH COMM	1,879,943	2,198,631	1,615,793	168,331	(139,832)	28,499	(48,672)	(20,173)	31,956	-	10,548	-	42,504	-	-	51,271	8,071	59,342	19,555	(14,878)	(13,272)	(8,243)
31370	COMMISSION ON HUMAN RIGHT	6,117,116	7,154,089	5,257,603	547,729	(630,418)	(82,689)	(158,373)	(241,062)	103,983	-	34,322	-	138,305	-	-	166,830	529,999	696,829	(440,107)	(48,413)	(43,185)	(26,819)
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	12,806,072	14,976,955	11,006,696	1,146,660	(2,028,848)	(882,188)	(331,551)	(1,213,739)	217,686	-	71,853	-	289,539	-	-	349,256	1,078,761	1,428,017	(890,573)	(101,351)	(90,407)	(56,147)
31765	OFFICE OF STATE BUD DIREC	7,994,510	9,349,739	6,871,205	715,831	(900,851)	(185,020)	(206,979)	(391,999)	135,896	-	44,856	-	180,752	-	-	218,032	751,289	969,321	(633,808)	(63,271)	(56,439)	(35,051)
35605	TRAN OFF OF THE SECRETARY	28,170,994	32,946,537	24,212,700	2,522,440	(367,529)	2,154,911	(729,351)	1,425,560	478,869	-	158,064	-	636,933	-	-	768,298	490,398	1,258,696	(76,419)	(222,953)	(198,880)	(123,515)
35607	TRAN OFFICE OF LEGAL SVC	15,471,063	18,093,715	13,297,231	1,385,284	(693,764)	691,520	(400,548)	290,972	262,987	-	86,806	-	349,793	-	-	421,937	337,455	759,392	(110,104)	(122,442)	(109,222)	(67,833)
35609	DIVISION OF FACILITY MANA	11,236,787	13,141,646	9,657,911	1,006,145	(147,246)	858,899	(290,922)	567,977	191,010	-	63,048	-	254,058	-	-	306,457	105,679	412,136	59,448	(88,931)	(79,329)	(49,266)
35615	TRAN DEPT OF AVIATION	9,826,598	11,492,401	8,445,867	879,877	(17,954)	861,923	(254,412)	607,511	167,039	-	55,136	-	222,175	-	-	267,997	112,337	380,334	32,067	(77,770)	(69,373)	(43,083)
35616	TRAN OFFICE OF PERSONNEL	10,822,305	12,656,901	9,301,668	969,033	(919,794)	49,239	(280,191)	(230,952)	183,964	-	60,723	-	244,687	-	-	295,153	332,658	627,811	(173,622)	(85,651)	(76,403)	(47,448)
35617	OFFICE OF INFORMAT TECHNO	12,043,735	14,085,387	10,351,475	1,078,400	(1,095,505)	(17,105)	(311,814)	(328,919)	204,727	-	67,576	-	272,303	-	-	328,465	395,809	724,274	(218,823)	(95,318)	(85,026)	(52,804)
35618	OFFICE OF AUDITS	14,571,184	17,041,289	12,523,793	1,304,708	(1,491,461)	(186,753)	(377,250)	(564,003)	247,690	-	81,757	-	329,447	-	-	397,395	412,838	810,233	(198,711)	(115,320)	(102,869)	(63,886)
35619	DOT PAYROLL DIVISION	5,486,529	6,416,604	4,715,619	491,266	(107,608)	383,658	(142,047)	241,611	93,264	-	30,784	-	124,048	-	-	149,632	1,970,640	2,120,272	(1,890,014)	(43,422)	(38,733)	(24,055)
35625	TRAN DEPT OF HIGHWAYS	1,409,734,634	1,648,712,635	1,211,653,465	126,228,090	(25,664,531)	100,563,559	(36,498,228)	64,065,331	23,963,566	-	7,909,844	8,889,529	40,762,939	-	-	38,447,207	-	38,447,207	29,605,908	(11,157,046)	(9,952,356)	(6,180,774)
35628	TRAN DEPT OF INTERGOV PRO	4,770,658	5,579,379	4,100,335	427,166	(169,883)	257,283	(123,513)	133,770	81,095	-	26,768	-	107,863	-	-	130,109	3,609	133,718	66,497	(37,756)	(33,680)	(20,916)
35630	TRAN DEPT OF VEH REGULATE	84,938,240	99,336,959	73,003,607	7,605,397	8,852,090	16,457,487	(2,199,063)	14,258,424	1,443,834	-	476,578	9,255,830	11,176,242	-	-	2,316,491	-	2,316,491	10,504,017	(672,225)	(599,642)	(372,395)
36635	CAB FOR ECONOMIC DEVELOPMENT	33,939,445	39,692,854	29,170,629	3,038,949	(212,057)	2,826,892	(878,697)	1,948,195	576,924	-	190,430	-	767,354	-	-	925,619	22,612	948,231	476,136	(268,606)	(239,604)	(148,803)
39075	KHEAA DIV OF FINANCIAL AF	1,820,152	2,128,704	1,564,404	162,977	(906,176)	(743,199)	(47,124)	(790,323)	30,940	-	10,213	-	41,153	-	-	49,640	292,266	341,906	(265,518)	(14,405)	(12,850)	(7,980)

Kentucky Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense (Expense Offset)				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization of Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
39079	COMMONWEALTH OF TECHNOL	88,795,461	103,848,055	76,318,852	7,950,774	(6,656,042)	1,294,732	(2,298,927)	(1,004,195)	1,509,402	-	498,221	-	2,007,623	-	-	2,421,688	1,250,784	3,672,472	54,086	(702,753)	(626,873)	(389,309)
39084	KY RIVER AUTHORITY	2,232,896	2,611,417	1,919,153	199,934	(265,961)	(66,027)	(57,810)	(123,837)	37,956	-	12,529	-	50,485	-	-	60,897	155,623	216,520	(122,810)	(17,672)	(15,764)	(9,789)
39103	OFFICE OF PVA'S	217,761,851	254,676,810	187,164,233	19,498,465	(8,979,260)	10,519,205	(5,637,885)	4,881,320	3,701,655	-	1,221,836	1,825,596	6,749,087	-	-	5,938,944	-	5,938,944	5,025,658	(1,723,429)	(1,537,341)	(954,745)
39130	DEPT OF REVENUE	250,180,099	292,590,594	215,027,408	22,401,206	(2,336,919)	20,064,287	(6,477,198)	13,587,089	4,252,721	-	1,403,731	2,444,822	8,101,274	-	-	6,823,076	-	6,823,076	6,121,277	(1,979,996)	(1,766,206)	(1,096,877)
39750	OFFICE OF SECRETARY	43,636,147	51,033,341	37,504,852	3,907,195	(1,129,768)	2,777,427	(1,129,746)	1,647,681	741,755	-	244,837	22,826	1,009,418	-	-	1,190,074	-	1,190,074	664,069	(345,349)	(308,060)	(191,316)
39757	FIN OFFICE OF INSP GENERAL	372,652	435,823	320,290	33,367	191,336	224,703	(9,648)	215,055	6,335	-	2,091	191,336	199,762	-	-	10,163	-	10,163	196,812	(2,949)	(2,631)	(1,633)
39758	OFF OF THE CONTROLLER	34,226,929	40,029,073	29,417,718	3,064,690	1,028,968	4,093,658	(886,140)	3,207,518	581,811	-	192,043	1,725,104	2,498,958	-	-	933,459	-	933,459	2,228,077	(270,882)	(241,633)	(150,063)
39785	DEPT FACILITIES SUPP SVCS	74,425,667	87,042,296	63,968,151	6,664,098	(943,969)	5,720,129	(1,926,891)	3,793,238	1,265,135	-	417,594	-	1,682,729	-	-	2,029,786	154,659	2,184,445	939,044	(589,026)	(525,426)	(326,308)
50235	KY STATE FAIR BOARD	73,937,141	86,470,955	63,548,267	6,620,355	(200,022)	6,420,333	(1,914,243)	4,506,090	1,256,831	-	414,853	93,686	1,765,370	-	-	2,016,462	-	2,016,462	1,180,210	(585,160)	(521,977)	(324,165)
50410	COMM KY HERITAGE COUNCIL	8,062,876	9,429,694	6,929,965	721,952	713,026	1,434,978	(208,749)	1,226,229	137,058	-	45,240	-	182,298	-	-	219,896	82,386	302,282	36,100	(63,812)	(56,922)	(35,350)
50529	KY ARTS COUNCIL	3,657,570	4,277,601	3,143,646	327,500	(346,387)	(18,887)	(94,695)	(113,582)	62,174	-	20,522	254,488	337,184	-	-	99,752	-	99,752	308,237	(28,947)	(25,821)	(16,037)
50550	KY HISTORICAL SOCIETY	12,267,604	14,347,207	10,543,889	1,098,445	(396,878)	701,567	(317,610)	383,957	208,533	-	68,832	-	277,365	-	-	334,570	197,523	532,093	(17,248)	(97,089)	(86,606)	(53,785)
50660	DEPT OF FISH & WILDLIFE	102,756,683	120,175,982	88,318,389	9,200,866	(7,438,230)	1,762,636	(2,660,385)	(897,749)	1,746,724	-	576,556	-	2,323,280	-	-	2,802,448	1,966,804	4,769,252	(456,770)	(813,246)	(725,435)	(450,521)
50665	COMM KY HORSE PARK	19,270,463	22,537,189	16,562,779	1,725,483	894,760	2,620,243	(498,915)	2,121,328	327,572	-	108,124	577,561	1,013,257	-	-	525,557	-	525,557	860,745	(152,512)	(136,044)	(84,489)
50670	DEPT OF PARKS	173,191,294	202,550,658	148,856,265	15,507,604	294,618	15,802,222	(4,483,947)	11,318,275	2,944,016	-	971,756	723,612	4,639,384	-	-	4,723,387	-	4,723,387	3,268,699	(1,370,685)	(1,222,685)	(759,332)
50850	COMM OFFICE OF SECRETARY	8,007,372	9,364,781	6,882,260	716,983	(970,935)	(253,952)	(207,312)	(461,264)	136,114	-	44,928	-	181,042	-	-	218,382	299,028	517,410	(181,358)	(63,373)	(56,530)	(35,107)
50852	KY ARTISANS CTR AT BEREA	4,835,084	5,654,726	4,155,708	432,935	(170,930)	262,005	(125,181)	136,824	82,190	-	27,129	30,641	139,960	-	-	131,866	-	131,866	101,694	(38,266)	(34,134)	(21,200)
50860	DEPT OF TOURISM	8,661,598	10,129,911	7,444,561	775,562	62,085	837,647	(224,250)	613,397	147,235	-	48,599	434,928	630,762	-	-	236,225	-	236,225	562,212	(68,550)	(61,149)	(37,976)
51106	DEPT OF WORKPLACE STANDARDS	32,918,477	38,498,812	28,293,117	2,947,531	(363,228)	2,584,303	(852,264)	1,732,039	559,569	-	184,702	-	744,271	-	-	897,774	522,048	1,419,822	(38,303)	(260,526)	(232,396)	(144,326)
51107	DEPARTMENT OF WORKERS' CLAIMS	54,945,240	64,259,549	47,224,904	4,919,814	(787,293)	4,132,521	(1,422,540)	2,709,981	933,994	-	308,291	472,516	1,714,801	-	-	1,498,503	-	1,498,503	1,279,949	(434,852)	(387,899)	(240,900)
51113	KY OSH REVIEW COMMISSION	1,456,423	1,703,316	1,251,782	130,409	(86,975)	43,434	(37,707)	5,727	24,757	-	8,172	-	32,929	-	-	39,721	24,807	64,528	(3,405)	(11,527)	(10,282)	(6,385)
51114	WORKERS' COMP FUNDING COMMISSION	5,309,589	6,209,669	4,563,541	475,422	(539,883)	(64,461)	(137,466)	(201,927)	90,256	-	29,791	-	120,047	-	-	144,807	202,657	347,464	(124,631)	(42,022)	(37,484)	(23,280)
51142	OFFICE OF UNEMPLOYMENT INSURANCE	56,534,803	66,118,574	48,591,123	5,062,144	(15,307,732)	(10,245,588)	(1,463,694)	(11,709,282)	961,015	-	317,210	-	1,278,225	-	-	1,541,854	6,037,281	7,579,135	(5,206,489)	(447,433)	(399,121)	(247,867)
51143	DISABILITY DETERMINATION SVCS PROG	123,527,833	144,468,254	106,170,994	11,060,722	63,424,876	74,485,598	(3,198,153)	71,287,445	2,099,805	-	693,100	63,424,876	66,217,781	-	-	3,368,932	-	3,368,932	65,240,147	(977,634)	(872,074)	(541,590)
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	2,795,118	3,268,946	2,402,377	250,276	(792,477)	(542,201)	(72,366)	(614,567)	47,513	-	15,683	-	63,196	-	-	76,230	210,150	286,380	(169,075)	(22,121)	(19,733)	(12,255)
51407	KY ENVIRONMENTAL EDUC COU	573,230	670,404	492,686	51,327	(114,327)	(63,000)	(14,841)	(77,841)	9,744	-	3,216	8,949	21,909	-	-	15,633	-	15,633	17,373	(4,537)	(4,047)	(2,513)
51507	OFFICE OF THE SECRETARY	59,006,747	69,009,563	50,715,736	5,283,483	(688,891)	4,594,592	(1,527,693)	3,066,899	1,003,034	-	331,080	-	1,334,114	-	-	1,609,271	34,056	1,643,327	833,062	(466,996)	(416,572)	(258,707)
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	3,745,518	4,380,458	3,219,237	335,375	(540,930)	(205,555)	(96,972)	(302,527)	63,669	-	21,016	-	84,685	-	-	102,150	214,764	316,914	(159,723)	(29,643)	(26,442)	(16,421)
51509	OFFICE OR EDUCATIONAL PROGRAMS	589,220	689,105	506,425	52,759	148,549	201,308	(15,255)	186,053	10,016	-	3,306	109,922	123,244	-	-	16,070	-	16,070	118,581	(4,663)	(4,160)	(2,584)
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	17,149	20,057	14,740	1,536	(485,548)	(484,012)	(444)	(484,456)	292	-	96	-	388	-	-	468	820,760	821,228	(820,508)	(136)	(121)	(75)
51531	DEPT WORKFORCE INVESTMENT	121,181,612	141,724,302	104,154,439	10,850,640	(4,559,161)	6,291,479	(3,137,409)	3,154,070	2,059,922	-	679,936	-	2,739,858	-	-	3,304,945	856,727	4,161,672	924,065	(959,066)	(855,510)	(531,303)
51532	KY COMM ON PROPRIETARY ED	727,922	851,319	625,642	65,178	(75,624)	(10,446)	(18,846)	(29,292)	12,374	-	4,084	-	16,458	-	-	19,852	25,724	45,576	(15,027)	(5,761)	(5,139)	(3,191)
51540	EDUC DEPT OF EDUCATION	96,225,317	112,537,419	82,704,741	8,616,045	(1,280,187)	7,335,858	(2,491,287)	4,844,571	1,635,699	-	539,909	-	2,175,608	-	-	2,624,320	1,291,647	3,915,967	122,407	(761,555)	(679,325)	(421,886)
51545	KY EDUCATIONAL TV AUTHOR	44,795,353	52,389,055	38,501,179	4,010,990	(4,063,402)	(52,412)	(1,159,758)	(1,212,170)	761,460	-	251,341	-	1,012,801	-	-	1,221,688	1,459,364	2,681,052	(801,086)	(354,523)	(316,243)	(196,399)
51555	KY DEPT LIBRARY & ARCHIVE	18,128,870	21,202,074	15,581,591	1,623,265	144,902	1,768,167	(469,359)	1,298,808	308,166	-	101,719	1,280,468	1,690,353	-	-	494,422	-	494,422	1,546,876	(143,477)	(127,985)	(79,483)
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	150,807,059	176,371,850	129,617,228	13,503,312	(20,519,251)	(7,015,939)	(3,904,416)	(10,920,355)	2,563,515	-	846,161	-	3,409,676	-	-	4,112,909	26,896,803	31,009,712	(24,680,658)	(1,193,530)	(1,064,658)	(661,190)
53723	OFFICE INSPECTOR GENERAL	79,696,670	93,206,838	68,498,527	7,136,065	7,747,940	14,884,005	(2,063,358)	12,820,647	1,354,735	-	447,169	1,402,092	3,203,996	-	-	2,173,540	-	2,173,540	2,573,253	(630,742)	(562,637)	(349,418)
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	32,083,024	37,521,733	27,575,053	2,872,724	(24,036,639)	(21,163,915)	(830,634)	(21,994,549)	545,368	-	180,014	-	725,382	-	-	874,989	29,068,154	29,943,143	(28,596,686)	(253,914)	(226,498)	(140,663)
53727	DEPT FOR INCOME SUPPORT	41,358,524	48,369,615	35,547,256	3,703,255	(65,295,993)	(61,592,738)	(1,070,778)	(62,663,516)	703,039	-	232,058	-	935,097	-	-	1,127,957	66,633,877	67,761,834	(66,026,104)	(327,323)	(291,980)	(181,330)
53728	DEPT FOR PUBLIC HEALTH	255,557,127	298,879,135	219,648,912	22,882,666	43,217,481	66,100,147	(6,616,410)	59,483,737	4,344,123	-	1,433,901	27,946,337	33,724,361	-	-	6,969,722	-	6,969,722	31,701,809	(2,022,552)	(1,804,166)	(1,120,452)
53729	OFF HUMAN RESOURCE MANAGE	142,069,679	166,153,311	122,107,533	12,720,964	7,711,877	20,432,841	(3,678,204)	16,754,637	2,414,991	-	797,136	816,894	4,029,021	-	-	3,874,618	-	3,874,618	2,904,641	(1,124,380)	(1,002,974)	(622,884)
53730	SERVE KY	7,322,324	8,563,603	6,293,468	655,643	93,068	748,711	(189,576)	559,135	124,470	-	41,085	-	165,555	-	-	199,699	299,992	499,691	(192,389)	(57,951)	(51,694)	(32,102)
53736	H&FS DEPT FOR COMM BASE S	1,780,441,185	2,082,261,321	1,530,272,207	159,421,270	93,106,710	252,527,980	(46,095,873)	206,432,107	30,265,075	-	9,989,845	25,153,440	65,408,360	-	-	48,557,362	-	48,557,362	51,317,442	(14,090,918)	(12,569,445)	(7,806,081)
53739	HEALTH DATA AND ANALYTICS	-	-	-	-	(147,284)	(147,284)	-	(147,284)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53746	DEPT FOR MEDICAID SERVICE	86,661,522	101,352,370	74,484,751	7,759,700	8,375,035	16,134,735	(2,243,679)	13,891,056	1,473,128	-	486,248	-	1,959,376	-	-	2,363,490	748,269	3,111,759	525,242	(685,864)	(611,807)	(379,954)
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	1,922,701	2,248,637	1,652,543	172,159	(21,551,026)	(21,378,867)	(49,779)	(21,428,646)	32,683	-	10,788	-	43,471	-	-	52,437	24,198,513	24,250,950	(24,170,258)	(15,217)	(13,574)	(8,430)
54500	J&PS OFF OF SECRETARY	68,519,094	80,134,441	58,891,508	6,135,222	(1,476,395)	4,658,827	(1,773,969)	2,884,858	1,164,731	-	384,453	-	1,549,184	-	-	1,868,698	1,246,148	3,114,846	(239,244)	(542,280)	(483,727)	(300,411)
54515	DEPT OF PUBLIC ADVOCACY	263,099,612	307,700,221	226,131,606	23,558,023	12,988,234	36,546,257	(6,811,686)	29,734,571	4,472,335	-	1,476,221	17,461,209	23,409,765	-	-	7,175,425	-	7,175,425	21,327,520	(2,082,245)	(1,857,414)	(1,153,521)
54520	J&PS DEPT OF KY STATE POL	260,235,664	304,350,777	223,670,070	23,301,584	(8,774,398)	14,527,186	(6,737,538)	7,789,648	4,423,652	-	1,460,152	-	5,883,804	-	-	7,097,318	8,632,563	15,729,881	(4,808,339)	(2,059,579)	(1,837,195)	(1,140,964)
54523	J&PS OF JUVENILE JUSTICE	232,872,314	272,348,795	200,151,531	20,851,461	(1,052,798)	19,798,663	(6,029,097)	13,769,566	3,958,512	-	1,306,619	-	5,265,131	-	-	6,351,047	6,094,175	12,445,222	(2,672,062)	(1,843,018)	(1,644,017)	(1,020,994)
54525	DEPT OF CRIMINAL JUST TRN	54,739,331	64,018,735	47,047,933	4,901,377	(3,079,823)	1,821,554	(1,417,209)	404,345	930,494	-	307,136	-	1,237,630	-	-	1,492,887	483,980	1,976,867	320,427	(433,223)	(386,445)	(239,996)
54527	J&PS DEPT OF CORRECTIONS	126,024,807	147,388,514	108,317,119	11,284,301	(5,245,825)	6,038,476	(3,262,800)	2,775,676	2,142,250	-	707,110	-	2,849,360	-	-	3,437,031	1,004,819	4,441,850	847,145	(997,396)	(889,702)	(552,537)
55790	OFFICE OF THE SECRETARY	32,101,564	37,543,416	27,590,987	2,874,384	(3,106,784)	(232,400)	(831,114)	(1,063,514)	545,683	-	180,118	-	725,801	-	-	875,495	533,250	1,408,745	(61,510)	(254,061)	(226,629)	(140,744)
55793	DEPT PERSONNEL ADMIN	14,120,317	16,513,991	12,136,278	1,264,338	(441,161)	823,177	(365,577)	457,600	240,026	-	79,227	-	319,253	-	-	385,099	525,680	910,779	(318,179)	(111,752)	(99,686)	(61,909)
55794	DEPT FOR EMPLOYEE INS	16,167,467	18,908,174	13,895,784	1,447,640	(1,584,987)	(137,347)	(418,578)	(555,925)	274,825	-	90,714	-	365,539	-	-	440,930	397,251	838,181	(159,666)	(127,954)	(114,138)	(70,884)
56102	OFFICE OF THE SECRETARY	-	-	-	-	(877,982)	(877,982)	-	(877,982)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56106	DEPT OF WRKPLACE STANDARD	-	-	-	-	(2,187,347)	(2,187,347)	-	(2,187,347)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56107	DEPT OF WORKERS CLAIMS	-	-	-	-	(1,108,523)	(1,108,523)	-	(1,108,523)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56113	KY OSH REVIEW COMMISSION	-	-	-	-	(34,204)	(34,204)	-	(34,204)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56114	WORKERS COMP FUNDING COMM	-	-	-	-	(145,336)	(145,336)	-	(145,336)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	-	-	-	(3,176,324)	(3,176,324)	-	(3,176,324)	-	-	-	-	-	-	-	-	37,378	37,378	(37,378)	-	-	-
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	36,048,008	42,158,861	30,982,919	3,227,750	1,460,296	4,688,046	(933,288)	3,754,758	612,767	-	202,261	492,585	1,307,613	-	-	983,125	-	983,125	1,022,319	(285,294)	(254,489)	(158,048)
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	19,480,659	22,783,017	16,743,440	1,744,304	(1,067,170)	677,134	(504,357)	172,777	331,145	-	109,304	-	440,449	-	-	531,289	542,783	1,074,072	(256,510)	(154,175)	(137,528)	(85,410)
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	157,197,059	183,845,082	135,109,372	14,075,475	(13,361,854)	713,621	(4,069,854)	(3,356,233)	2,672,136	-	882,014	-	3,554,150	-	-	4,287,181	11,844,252	16,131,433	(9,534,204)	(1,244,102)	(1,109,770)	(689,207)
57129	DEPT FOR ENVIRONM PROTECT	244,322,078	285,739,522	209,992,494	21,876,677	(5,443,296)	16,433,381	(6,325,533)	10,107,848	4,153,143	-	1,370,862	-	5,524,005	-	-	6,663,312	2,954,456	9,617,768	635,914	(1,933,634)	(1,724,849)	(1,071,194)
57139	OFFICE OF ADMINISTRATIVE SERVICES	29,758,007	34,802,580	25,576,723	2,664,541	(2,441,912)	222,629	(770,439)	(547,810)	505,846	-	166,969	-	672,815	-	-	811,580	867,630	1,679,210	(430,329)	(235,513)	(210,084)	(130,469)
57140	KY NATURE PRESERVES	7,493,007	8,763,220	6,440,168	670,926	(380,937)	289,989	(193,995)	95,994	127,371	-	42,042	90,432	259,845	-	-	204,354	-	204,354	200,543	(59,302)	(52,899)	(32,851)
57141	OFFICE OF ENERGY POLICY	3,610,525	4,222,581	3,103,212	323,288	585,312	908,600	(93,477)	815,123	61,374	-	20,258	247,695	329,327	-	-	98,469	-	98,469	300,753	(28,575)	(25,489)	(15,831)
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

See Notes to Schedule of Employer Allocations and Pension Amounts by Employer

Kentucky Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense (Expense Offset)					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization of Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
58374	KY HORSE RACING & GAMING CORP	24,152,592	28,246,936	20,758,922	2,162,631	2,089,189	4,251,820	(625,314)	3,626,506	410,561	-	135,517	678,225	1,224,303	-	-	658,705	-	658,705	1,033,153	(191,150)	(170,511)	(105,894)
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	4,193,272	4,904,232	3,604,163	375,476	88,428	463,904	(108,567)	355,337	71,282	-	23,529	360,171	454,982	-	-	114,364	-	114,364	421,794	(33,188)	(29,604)	(18,384)
58675	OFFICE OF THE SECRETARY	26,083,867	30,505,601	22,418,835	2,335,558	(1,156,635)	1,178,923	(675,315)	503,608	443,390	-	146,353	-	589,743	-	-	711,376	737,255	1,448,631	(353,946)	(206,435)	(184,145)	(114,362)
58676	DEPT OF INSURANCE	26,910,051	31,471,839	23,128,932	2,409,534	(610,425)	1,799,109	(696,705)	1,102,404	457,434	-	150,989	506,424	1,114,847	-	-	733,909	-	733,909	901,874	(212,974)	(189,978)	(117,984)
58677	OFF OF OCCUP & PROFESSION	12,738,169	14,897,542	10,948,335	1,140,580	332,340	1,472,920	(329,793)	1,143,127	216,532	-	71,472	662,938	950,942	-	-	347,404	-	347,404	850,128	(100,813)	(89,928)	(55,849)
58678	KY BOXING & WRESTLING AUT	400,345	468,212	344,093	35,847	(18,928)	16,919	(10,365)	6,554	6,805	-	2,246	-	9,051	-	-	10,918	4,166	15,084	1,717	(3,168)	(2,826)	(1,756)
58680	DEPT OF ALCOHOL & BEVERA	5,598,231	6,547,243	4,811,626	501,267	331,765	833,032	(144,939)	688,093	95,162	-	31,411	313,727	440,300	-	-	152,679	-	152,679	395,994	(44,306)	(39,522)	(24,545)
58681	DEPT OF CHARITABLE GAMING	7,694,049	8,998,343	6,612,961	688,928	(1,090,006)	(401,078)	(199,200)	(600,278)	130,788	-	43,170	-	173,958	-	-	209,837	812,978	1,022,815	(699,912)	(60,893)	(54,318)	(33,734)
58685	DEPT OF FINANCIAL INSTITU	47,276,220	55,290,478	40,633,460	4,233,128	1,263,727	5,496,855	(1,223,988)	4,272,867	803,631	-	265,261	584,407	1,653,299	-	-	1,289,348	-	1,289,348	1,275,142	(374,157)	(333,758)	(207,276)
58690	DEPT OF HOUSING & BUILD C	70,105,297	81,989,536	60,254,833	6,277,251	(3,518,007)	2,759,244	(1,815,036)	944,208	1,191,695	-	393,353	-	1,585,048	-	-	1,911,958	2,812,183	4,724,141	(1,781,969)	(554,833)	(494,925)	(307,366)
014A	BRECKINRIDGE CO ATTORNEY	644,608	753,882	554,035	57,718	4,248	61,966	(16,689)	45,277	10,957	-	3,617	3,999	18,573	-	-	17,580	-	17,580	13,472	(5,102)	(4,551)	(2,826)
024A	CHRISTIAN COUNTY ATTORNEY	543,334	635,440	466,991	48,650	(8,857)	39,793	(14,067)	25,726	9,236	-	3,049	-	12,285	-	-	14,818	3,688	18,506	4,296	(4,300)	(3,836)	(2,381)
031A	EDMONSON COUNTY ATTORNEY	270,566	316,433	232,549	24,227	(12,208)	12,019	(7,005)	5,014	4,599	-	1,518	-	6,117	-	-	7,379	1,891	9,270	2,085	(2,141)	(1,910)	(1,187)
060A	KNOTT COUNTY ATTORNEY	498,491	582,995	428,448	44,635	(21,438)	23,197	(12,906)	10,291	8,474	-	2,797	-	11,271	-	-	13,595	11,199	24,794	(3,874)	(3,945)	(3,519)	(2,185)
071A	LOGAN COUNTY ATTORNEY	1,049,125	1,226,973	901,713	93,939	(6,078)	87,861	(27,162)	60,699	17,834	-	5,887	-	23,721	-	-	28,612	12,779	41,391	2,638	(8,303)	(7,407)	(4,598)
086A	MONROE CO ATTORNEY	327,113	382,565	281,150	29,290	(5,087)	24,203	(8,469)	15,734	5,560	-	1,835	-	7,395	-	-	8,921	2,211	11,132	2,596	(2,589)	(2,309)	(1,435)
116A	WAYNE COUNTY ATTORNEY	353,996	414,005	304,256	31,697	(5,557)	26,140	(9,165)	16,975	6,017	-	1,986	-	8,003	-	-	9,654	2,416	12,070	2,786	(2,802)	(2,499)	(1,552)
W002	ALLEN COUNTY ATTORNEY	972,996	1,137,938	836,281	87,122	(10,057)	77,065	(25,191)	51,874	16,540	-	5,459	-	21,999	-	-	26,536	5,368	31,904	8,930	(7,701)	(6,869)	(4,265)
W003	ANDERSON COUNTY ATTORNEY	1,045,070	1,222,230	898,227	93,576	(16,859)	76,717	(27,057)	49,660	17,765	-	5,864	-	23,629	-	-	28,502	7,568	36,070	7,790	(8,271)	(7,378)	(4,582)
W005	BARREN COUNTY ATTORNEY	1,673,108	1,956,733	1,438,020	149,811	(29,717)	120,094	(43,317)	76,777	28,441	-	9,388	11,053	48,882	-	-	45,630	-	45,630	35,640	(13,241)	(11,812)	(7,335)
W006	BATH COUNTY ATTORNEY	1,043	1,220	896	93	4	97	(27)	70	18	-	6	2	26	-	-	28	-	28	17	(8)	(7)	(4)
W007	BELL COUNTY ATTORNEY	1,246,807	1,458,165	1,071,618	111,639	(4,765)	106,874	(32,280)	74,594	21,194	-	6,996	-	28,190	-	-	34,004	7,624	41,628	10,698	(9,868)	(8,802)	(5,466)
W008	BOONE COUNTY ATTORNEY	3,222,230	3,768,462	2,769,476	288,520	(90,702)	197,818	(83,424)	114,394	54,774	-	18,080	-	72,854	-	-	87,879	44,085	131,964	3,266	(25,502)	(22,748)	(14,126)
W011	BOYLE COUNTY ATTORNEY	104,519	122,237	89,833	9,359	1,188	10,547	(2,706)	7,841	1,777	-	586	-	2,363	-	-	2,850	3,374	6,224	(1,838)	(827)	(738)	(458)
W015	BULLITT COUNTY ATTORNEY	680,645	796,028	585,008	60,945	25,266	86,211	(17,622)	68,589	11,570	-	3,819	-	15,389	-	-	18,563	18,729	37,292	(8,727)	(5,387)	(4,805)	(2,984)
W018	CALLOWAY COUNTY ATTORNEY	28,969	33,879	24,898	2,594	(409)	2,185	(750)	1,435	492	-	163	-	655	-	-	790	148	938	278	(229)	(205)	(127)
W021	CARROLL COUNTY ATTORNEY	561,642	656,852	482,726	50,290	10,738	61,028	(14,541)	46,487	9,547	-	3,151	11,365	24,063	-	-	15,317	-	15,317	19,618	(4,445)	(3,965)	(2,462)
W022	CHILD SUPPORT ENCORCEMENT	205,793	240,679	176,877	18,427	(1,944)	16,483	(5,328)	11,155	3,498	-	1,155	-	4,653	-	-	5,613	295	5,908	2,729	(1,629)	(1,453)	(902)
W023	CASEY COUNTY ATTORNEY	559,557	654,413	480,934	50,103	(9,519)	40,584	(14,487)	26,097	9,512	-	3,140	-	12,652	-	-	15,261	4,752	20,013	3,471	(4,428)	(3,950)	(2,454)
W025	CLARK COUNTY ATTORNEY	868,593	1,015,837	746,548	77,774	(2,948)	74,826	(22,488)	52,338	14,765	-	4,874	17,286	36,925	-	-	23,689	-	23,689	30,050	(6,874)	(6,132)	(3,808)
W028	CRITTENDEN CO ATTORNEY	193,510	226,314	166,320	17,327	(18,474)	(1,147)	(5,010)	(6,157)	3,289	-	1,086	-	4,375	-	-	5,278	1,284	6,562	1,560	(1,531)	(1,366)	(850)
W030	DAVIESS COUNTY ATTORNEY	874,039	1,022,206	751,228	78,262	(15,351)	62,911	(22,629)	40,282	14,857	-	4,904	-	19,761	-	-	23,837	6,197	30,034	6,647	(6,917)	(6,170)	(3,833)
W036	FLOYD COUNTY ATTORNEY	771,838	902,680	663,388	69,111	5,002	74,113	(19,983)	54,130	13,120	-	4,331	4,984	22,435	-	-	21,050	-	21,050	16,326	(6,109)	(5,449)	(3,383)
W037	FRANKLIN COUNTY ATTORNEY	2,792,801	3,266,236	2,400,385	250,068	(30,400)	219,668	(72,306)	147,362	47,474	-	15,670	-	63,144	-	-	76,167	938	77,105	40,103	(22,103)	(19,716)	(12,245)
W039	GALLATIN COUNTY ATTORNEY	8,459	9,893	7,270	757	(8,601)	(7,844)	(219)	(8,063)	144	-	47	-	191	-	-	231	22,595	22,826	(22,471)	(67)	(60)	(37)
W040	GARRARD COUNTY ATTORNEY	592,117	692,493	508,919	53,018	(12,825)	40,193	(15,330)	24,863	10,065	-	3,322	-	13,387	-	-	16,149	4,964	21,113	3,737	(4,686)	(4,180)	(2,597)
W041	GRANT COUNTY CHILD SUPPOR	203,591	238,104	174,985	18,230	(18,149)	81	(5,271)	(5,190)	3,461	-	1,142	-	4,603	-	-	5,552	13,267	18,819	(10,275)	(1,611)	(1,437)	(893)
W042	GRAVES COUNTY ATTORNEY	1,807,406	2,113,797	1,553,448	161,836	(47,164)	114,672	(46,794)	67,878	30,723	-	10,141	-	40,864	-	-	49,293	21,463	70,756	5,097	(14,304)	(12,760)	(7,925)
W046	HANCOCK COUNTY ATTORNEY	231,053	270,221	198,588	20,689	(328)	20,361	(5,982)	14,379	3,928	-	1,296	-	5,224	-	-	6,301	595	6,896	2,800	(1,829)	(1,631)	(1,012)
W049	HARRISON COUNTY ATTORNEY	134,993	157,878	116,026	12,087	5,996	18,083	(3,495)	14,588	2,295	-	757	6,875	9,927	-	-	3,682	-	3,682	8,859	(1,068)	(953)	(593)
W053	HICKMAN COUNTY ATTORNEY	597,216	698,456	513,301	53,475	(5,323)	48,152	(15,462)	32,690	10,152	-	3,351	-	13,503	-	-	16,288	987	17,275	7,789	(4,727)	(4,216)	(2,618)
W054	HOPKINS COUNTY ATTORNEY	1,305,091	1,526,330	1,121,714	116,858	13,112	129,970	(33,789)	96,181	22,185	-	7,323	11,736	41,244	-	-	35,593	-	35,593	30,915	(10,329)	(9,214)	(5,721)
W055	JACKSON COUNTY ATTORNEY	387,368	453,034	332,939	34,685	(683)	34,002	(10,029)	23,973	6,585	-	2,173	-	8,758	-	-	10,565	295	10,860	5,397	(3,066)	(2,735)	(1,698)
W056	JEFFERSON CO ATTORNEY	9,411,073	11,006,437	8,088,727	842,670	(138,980)	703,690	(243,654)	460,036	159,975	-	52,804	-	212,779	-	-	256,665	131,352	388,017	6,946	(74,482)	(66,440)	(41,262)
W058	JOHNSON COUNTY ATTORNEY	122,711	143,513	105,469	10,988	(1,860)	9,128	(3,177)	5,951	2,086	-	689	-	2,775	-	-	3,347	795	4,142	1,008	(971)	(866)	(538)
W061	KNOX COUNTY ATTORNEY	3,013	3,523	2,589	270	10	280	(78)	202	51	-	17	5	73	-	-	82	-	82	49	(24)	(21)	(13)
W062	LARUE COUNTY ATTORNEY	644,261	753,476	553,736	57,687	5,579	63,266	(16,680)	46,586	10,952	-	3,615	8,414	22,981	-	-	17,571	-	17,571	17,882	(5,099)	(4,548)	(2,825)
W063	LAUREL COUNTY ATTORNEY	228,504	267,240	196,397	20,460	7,612	28,072	(5,916)	22,156	3,884	-	1,282	7,887	13,053	-	-	6,232	-	6,232	11,245	(1,808)	(1,613)	(1,003)
W065	LEE COUNTY ATTORNEY	470,681	550,471	404,546	42,145	(30,500)	11,645	(12,186)	(541)	8,001	-	2,641	-	10,642	-	-	12,837	4,515	17,352	2,402	(3,725)	(3,323)	(2,064)
W067	LETCHER COUNTY ATTORNEY	32,213	37,674	27,687	2,884	16,886	19,770	(834)	18,936	548	-	181	3,441	4,170	-	-	879	-	879	3,914	(255)	(227)	(141)
W073	MCCRACKEN COUNTY ATTORNEY	615,292	719,596	528,838	55,093	(12,207)	42,886	(15,930)	26,956	10,459	-	3,452	602	14,513	-	-	16,781	-	16,781	9,644	(4,870)	(4,344)	(2,698)
W074	MCCREARY COUNTY ATTORNEY	1,123,285	1,313,704	965,453	100,579	(14,693)	85,886	(29,082)	56,804	19,094	-	6,303	-	25,397	-	-	30,635	5,353	35,988	11,154	(8,890)	(7,930)	(4,925)
W076	MADISON COUNTY ATTORNEY	3,774,255	4,414,066	3,243,936	337,948	(88,479)	249,469	(97,716)	151,753	64,157	-	21,177	-	85,334	-	-	102,934	49,949	152,883	5,515	(29,871)	(26,645)	(16,548)
W077	MAGOFFIN CO ATTORNEY	178,215	208,425	153,174	15,957	1,141	17,098	(4,614)	12,484	3,029	-	1,000	631	4,660	-	-	4,860	-	4,860	3,250	(1,410)	(1,258)	(782)
W082	MEADE COUNTY ATTORNEY	904,051	1,057,305	777,023	80,949	3,047	83,996	(23,406)	60,590	15,368	-	5,073	7,055	27,496	-	-	24,656	-	24,656	20,340	(7,155)	(6,382)	(3,963)
W083	MENIFEE COUNTY ATTORNEY	318,422	372,401	273,681	28,512	(4,551)	23,961	(8,244)	15,717	5,413	-	1,787	-	7,200	-	-	8,684	761	9,445	3,918	(2,520)	(2,248)	(1,395)
W084	MERCER COUNTY ATTORNEY	288,295	337,167	247,787	25,814	(10,922)	14,892	(7,464)	7,428	4,901	-	1,618	-	6,519	-	-	7,863	8,352	16,215	(4,115)	(2,282)	(2,035)	(1,264)
W087	MONTGOMERY CO ATTORNEY	988,291	1,155,826	849,427	88,492	(4,097)	84,395	(25,587)	58,808	16,800	-	5,545	5,638	27,983	-	-	26,953	-	26,953	20,161	(7,822)	(6,977)	(4,332)
W088	MORGAN COUNTY ATTORNEY	1,048,430	1,226,160	901,116	93,877	(15,442)	78,435	(27,144)	51,291	17,822	-	5,883	-	23,705	-	-	28,593	141	28,734	15,266	(8,298)	(7,402)	(4,595)
W092	OHIO COUNTY ATTORNEY	10,197	11,926	8,764	913	(1,439)	(526)	(264)	(790)	173	-	57	-	230	-	-	278	123	401	27	(81)	(72)	(45)
W093	OLDHAM COUNTY ATTORNEY	1,154,918	1,350,700	992,641	103,412	(20,179)	83,233	(29,901)	53,332	19,632	-	6,480	-	26,112	-	-	31,498	8,446	39,944	8,526	(9,140)	(8,153)	(5,065)
W094	OWEN COUNTY ATTORNEY	310,311	362,915	266,709	27,785	(5,957)	21,828	(8,034)	13,794	5,275	-	1,741	-	7,016	-	-	8,463	1,976	10,439	2,584	(2,456)	(2,191)	(1,360)
W096	PENDLETON COUNTY ATTORNEY	82,734	96,759	71,109	7,408	(1,293)	6,115	(2,142)	3,973	1,406	-	464	-	1,870	-	-	2,256	559	2,815	657	(655)	(584)	(363)
W099	POWELL COUNTY ATTORNEY	13,905	16,262	11,951	1,245	(252)	993	(360)	633	236	-	78	-	314	-	-	379	126	505	78	(110)	(98)	(61)
W100	PULASKI COUNTY ATTORNEY	1,181,917	1,382,276	1,015,846	105,829	42,211	148,040	(30,600)	117,440	20,091	-	6,632	23,821	50,544	-	-	32,234	-	32,234	41,190	(9,354)	(8,344)	(5,182)
W102	ROCKCASTLE CO ATTORNEY	506,950	592,888	435,718	45,392	(6,779)	38,613	(13,125)	25,488	8,617	-	2,844	-	11,461	-	-	13,826	4,432	18,258	3,018	(4,012)	(3,579)	(2,224)
W103	ROWAN COUNTY ATTORNEY	455,270	532,447	391,300	40,765	(6,963)	33,802	(11,787)	22,015	7,739	-	2,554	-	10,293	-	-	12,416	2,159	14,575	4,531	(3,603)	(3,214)	(1,996)
W105	SCOTT COUNTY ATTORNEY	19,235	22,496	16,532	1,722	4,839	6,561	(498)	6,063	327	-	108	49	484	-	-	525	-	525	332	(152)	(136)	(85)
W106	SHELBY COUNTY ATTORNEY	345,537	404,112	296,986	30,939	35,779	66,718	(8,946)	57,772	5,874	-	1,939	12,820	20,633	-	-	9,424	-	9,424	17,898	(2,735)	(2,439)	(1,515)

Kentucky Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

		Net Pension Liability and Sensitvity Analysis as of June 30, 2025			Pension Expense (Expense Offset)					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization of Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
W107	SIMPSON COUNTY ATTORNEY	308,689	361,018	265,315	27,640	(4,433)	23,207	(7,992)	15,215	5,247	-	1,732	-	6,979	-	-	8,419	2,166	10,585	2,370	(2,443)	(2,179)	(1,354)
W108	SPENCER COUNTY ATTORNEY	708,455	828,552	608,910	63,435	3,152	66,587	(18,342)	48,245	12,043	-	3,975	27,491	43,509	-	-	19,321	-	19,321	37,902	(5,607)	(5,002)	(3,105)
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	494,667	578,523	425,162	44,293	(39,649)	4,644	(12,807)	(8,163)	8,409	-	2,776	-	11,185	-	-	13,491	3,288	16,779	3,981	(3,915)	(3,492)	(2,168)
W112	TRIMBLE COUNTY ATTORNEY	458,746	536,513	394,288	41,076	3,536	44,612	(11,877)	32,735	7,798	-	2,574	-	10,372	-	-	12,511	2,494	15,005	4,247	(3,631)	(3,239)	(2,010)
W113	UNION COUNTY ATTORNEY	252,026	294,750	216,614	22,567	(1,207)	21,360	(6,525)	14,835	4,284	-	1,414	-	5,698	-	-	6,873	575	7,448	3,129	(1,995)	(1,779)	(1,105)
W117	WEBSTER COUNTY ATTORNEY	823,170	962,714	707,507	73,707	(6,383)	67,324	(21,312)	46,012	13,993	-	4,619	-	18,612	-	-	22,450	30	22,480	12,067	(6,515)	(5,811)	(3,609)
W118	WHITLEY COUNTY ATTORNEY	1,186,552	1,387,696	1,019,830	106,244	(21,362)	84,882	(30,720)	54,162	20,170	-	6,658	-	26,828	-	-	32,360	9,291	41,651	8,146	(9,391)	(8,377)	(5,201)
X034	FAYETTE CO ATTORNEY OFF	1,715,402	2,006,197	1,474,372	153,198	(23,605)	129,993	(44,412)	85,581	29,159	-	9,625	-	38,784	-	-	46,784	19,703	66,487	5,505	(13,576)	(12,110)	(7,522)
X059	KENTON COUNTY ATTORNEY	618,768	723,662	531,826	55,405	(6,894)	48,511	(16,020)	32,491	10,518	-	3,472	-	13,990	-	-	16,875	4,275	21,150	4,818	(4,897)	(4,368)	(2,713)
TOTAL		$ 11,587,422,487	$ 13,551,720,700	$ 9,959,279,048	$ 1,037,541,497	$ (12,503,056)	$ 1,025,038,441	$ (300,000,000)	$ 725,038,441	$ 196,970,399	$ -	$ 65,015,656	$ 228,992,169	$ 490,978,224	$ -	$ -	$ 316,019,798	$ 235,372,992	$ 551,392,790	$ 163,899,074	$ (91,706,157)	$ (81,804,148)	$ (50,803,334)

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

Kentucky 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	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
1430	EASTERN KY UNIV	$ 374,086	0.571124%
1440	MOREHEAD STATE UNIVERSITY	42,372	0.064690%
1445	MURRAY STATE UNIV	132,563	0.202387%
1450	NORTHERN KY UNIVERSITY	181,354	0.276877%
1465	WESTERN KENTUCKY UNIV	295,749	0.451526%
3801	KENTUCKY STATE UNIVERSITY	77,530	0.118366%
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%
31040	ATTORNEY GENERALS OFFICE	428,355	0.653977%
31095	DEPT MILITARY AFFAIRS	561,815	0.857734%
35615	TRAN DEPT OF AVIATION	52,158	0.079631%
39079	COMMONWEALTH OF TECHNOL	86,645	0.132283%
50660	DEPT OF FISH & WILDLIFE	1,564,290	2.388233%
50665	COMM KY HORSE PARK	82,645	0.126176%
50670	DEPT OF PARKS	403,132	0.615470%
53729	OFF HUMAN RESOURCE MANAGE	1,075,953	1.642678%
54520	J&PS DEPT OF KY STATE POLICE	1,781,004	2.719093%
54523	J&PS OF JUVENILE JUSTICE	7,798,754	11.906510%
54527	J&PS DEPT OF CORRECTIONS	49,162,423	75.057233%
57128	DEPT FOR NATURAL RESOURCE	790,593	1.207014%
58676	DEPT OF INSURANCE	96,945	0.148008%
58680	DEPT OF ALCOHOL & BEVERAGE	511,548	0.780990%
TOTAL		**$ 65,499,914**	**100.000000%**

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

Kentucky 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.

		Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense (Expense Offset)					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization of Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1430	EASTERN KY UNIV	$ 1,933,762	$ 2,993,291	$ 1,097,521	$ 341,214	$ (109,045)	$ 232,169	$ -	$ 232,169	$ 132,064	$ -	$ 120,315	$ -	$ 252,379	$ -	$ -	$ 469,087	$ 16,133	$ 485,220	$ 91,643	$ (144,602)	$ (115,356)	$ (64,525)
1440	MOREHEAD STATE UNIVERSITY	219,033	339,044	124,314	38,649	(205,379)	(166,730)	-	(166,730)	14,959	-	13,628	-	28,587	-	-	53,133	82,385	135,518	(70,177)	(16,379)	(13,066)	(7,309)
1445	MURRAY STATE UNIV	685,260	1,060,721	388,924	120,915	(130,523)	(9,608)	-	(9,608)	46,799	-	42,635	32,933	122,367	-	-	166,229	-	166,229	71,125	(51,242)	(40,878)	(22,867)
1450	NORTHERN KY UNIVERSITY	937,475	1,451,127	532,071	165,418	(249,324)	(83,906)	-	(83,906)	64,024	-	58,328	-	122,352	-	-	227,410	85,249	312,659	(33,000)	(70,102)	(55,924)	(31,286)
1465	WESTERN KENTUCKY UNIV	1,528,817	2,366,472	867,691	269,761	(61,437)	208,324	-	208,324	104,409	-	95,120	52,019	251,548	-	-	370,857	-	370,857	137,226	(114,322)	(91,200)	(51,019)
3801	KENTUCKY STATE UNIVERSITY	400,774	620,363	227,462	70,717	70,812	141,529	-	141,529	27,370	-	24,935	76,951	129,256	-	-	97,219	-	97,219	99,288	(29,969)	(23,908)	(13,376)
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	2,214,293	3,427,528	1,256,738	390,714	350,363	741,077	-	741,077	151,223	-	137,769	368,696	657,688	-	-	537,138	-	537,138	492,107	(165,580)	(132,091)	(73,886)
31095	DEPT MILITARY AFFAIRS	2,904,191	4,495,430	1,648,295	512,447	(389,421)	123,026	-	123,026	198,338	-	180,693	-	379,031	-	-	704,492	61,901	766,393	99,961	(217,169)	(173,246)	(96,908)
35615	TRAN DEPT OF AVIATION	269,622	417,350	153,026	47,575	(19,732)	27,843	-	27,843	18,413	-	16,775	15,421	50,609	-	-	65,404	-	65,404	30,448	(20,162)	(16,084)	(8,997)
39079	COMMONWEALTH OF TECHNOL	447,895	693,302	254,206	79,031	6,320	85,351	-	85,351	30,588	-	27,867	43,718	102,173	-	-	108,649	-	108,649	68,681	(33,493)	(26,719)	(14,940)
50660	DEPT OF FISH & WILDLIFE	8,086,290	12,516,857	4,589,434	1,426,832	(1,020,838)	405,994	-	405,994	552,244	-	503,112	-	1,055,356	-	-	1,961,553	260,362	2,221,915	190,318	(604,675)	(482,379)	(269,820)
50665	COMM KY HORSE PARK	427,218	661,295	242,471	75,383	(99,236)	(23,853)	-	(23,853)	29,176	-	26,581	-	55,757	-	-	103,633	35,440	139,073	(11,630)	(31,946)	(25,485)	(14,255)
50670	DEPT OF PARKS	2,083,913	3,225,711	1,182,740	367,708	108,685	476,393	-	476,393	142,318	-	129,657	227,460	499,435	-	-	505,510	-	505,510	343,604	(155,830)	(124,314)	(69,536)
53729	OFF HUMAN RESOURCE MANAGE	5,561,924	8,609,363	3,156,711	981,406	914,286	1,895,692	-	1,895,692	379,845	-	346,051	435,286	1,161,182	-	-	1,349,198	-	1,349,198	745,273	(415,908)	(331,790)	(185,598)
54520	J&PS DEPT OF KY STATE POL	9,206,545	14,250,912	5,225,243	1,624,502	(1,275,233)	349,269	-	349,269	628,750	-	572,811	-	1,201,561	-	-	2,233,301	191,583	2,424,884	321,533	(688,445)	(549,206)	(307,205)
54523	J&PS OF JUVENILE JUSTICE	40,314,112	62,402,654	22,880,574	7,113,456	3,609,068	10,722,524	-	10,722,524	2,753,205	-	2,508,257	-	5,261,462	-	-	9,779,300	473,086	10,252,386	1,773,775	(3,014,601)	(2,404,894)	(1,345,204)
54527	J&PS DEPT OF CORRECTIONS	254,135,401	393,378,965	144,236,438	44,842,382	(8,920,010)	35,922,372	-	35,922,372	17,355,877	-	15,811,755	-	33,167,632	-	-	61,647,550	4,562,894	66,210,444	9,601,053	(19,003,687)	(15,160,168)	(8,480,010)
57128	DEPT FOR NATURAL RESOURCE	4,086,814	6,326,025	2,319,502	721,122	2,563,488	3,284,610	-	3,284,610	279,104	-	254,273	2,050,790	2,584,167	-	-	991,370	-	991,370	2,278,564	(305,603)	(243,794)	(136,370)
58676	DEPT OF INSURANCE	501,139	775,718	284,425	88,426	18,204	106,630	-	106,630	34,225	-	31,180	26,609	92,014	-	-	121,565	-	121,565	54,539	(37,474)	(29,895)	(16,721)
58680	DEPT OF ALCOHOL & BEVERA	2,644,345	4,093,210	1,500,818	466,597	(120,321)	346,276	-	346,276	180,592	-	164,525	97,611	442,728	-	-	641,459	-	641,459	244,991	(197,738)	(157,745)	(88,239)
TOTAL		$ 338,588,823	$ 524,105,338	$ 192,168,604	$ 59,744,255	$ (4,959,273)	$ 54,784,982	$ -	$ 54,784,982	$ 23,123,523	$ -	$ 21,066,267	$ 3,427,495	$ 47,617,285	$ -	$ -	$ 82,134,057	$ 5,769,032	$ 87,903,089	$ 16,529,324	$ (25,318,927)	$ (20,198,142)	$ (11,298,059)

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

Note 1 - Organization

Under the provisions of Kentucky Revised Statute Section 61.645 the Kentucky Public Pensions Authority (KPPA) oversees the administration and operation of the personnel and accounting systems for the Kentucky Employees Retirement System – Nonhazardous (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous (KERS Hazardous), collectively KERS, and State Police Retirement System (SPRS). Although the assets of the 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 61.570 and 16.555.

The KRS Board 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.

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

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

Note 2 - Relationship to Combining Financial Statements

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by *Governmental Accounting Standards Board (GASB) Statements No. 67 Financial Reporting for Pension Plans and 68 Accounting and Financial Reporting for Pensions*. The net pension liability at June 30, 2025, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

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

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Note 3- Summary of Significant Accounting Policies

Employer contributions are calculated based upon creditable compensation for active members reported by employers for KERS Hazardous. House Bill 8 passed during the 2021 legislative session changed how employer contributions are allocated and collected from the participating employers in KERS Nonhazardous. Therefore, the calculation of the proportionate share of the Collective Pension Amounts for employers that participate in KERS Nonhazardous pension has been updated since June 30, 2020. The proportionate share of the Collective Pension Amounts for employers that participate in KERS Nonhazardous is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by creditable compensation for fiscal year ending June 30, 2025. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort assumes the amortization cost is approximately 86% of the aggregate required contribution for the plan. Employer contributions are accrued when earned and the employer has made a formal commitment to provide the contributions.

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,
- the employer contributing entity's contributions as a percentage of total employer contributions, as defined by this allocation.

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

The components of the net pension liability of KERS for participating employers as of June 30, 2025, calculated in accordance with *GASB Statement No. 67 Financial Reporting for Pension Plans*, are as follows (dollars in thousands):

	KERS Nonhazardous	KERS Hazardous
Total Pension Liability	$ 16,648,847	$ 1,476,069
Fiduciary Net Position	5,061,425	1137480
Net Pension Liability	$ 11,587,422	$ 338,589

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

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

There have been no assumption, method or plan provision changes that would materially impact the total pension liability since June 30, 2024.

It is GRS's opinion that these procedures for determining the information contained in this report are reasonable, appropriate, and comply with applicable requirements under *GASB Statement No. 68 Accounting and Financial Reporting for Pensions.*

The actuarial assumptions are:

Inflation	2.50%
Payroll Growth Rate	0.00% for KERS Nonhazardous and KERS Hazardous
Salary Increases	3.30% to 15.30%, varies by service for KERS Nonhazardous;
	3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	5.25% for KERS Nonhazardous
	6.25% For KERS Hazardous

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

Discount Rate

The projection of cash flows used to determine the discount rate of 5.25% for the KERS Nonhazardous, and 6.25% for KERS Hazardous, assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy, established in Statute as amended by House Bill 8, passed during the 2021 legislative session, over the remaining 26 years (closed) amortization period of the unfunded actuarial accrued liability.

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

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Kentucky Employees Retirement System
Notes to Schedule of Employer Allocations and Collective Pension Amounts
As of and for the year ended June 30, 2025

Basis of Accounting

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

Use of Estimates in Preparation of the Schedules

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

Note 4 - Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Fiduciary Net Position as of June 30, 2025, are presented below ($ in thousands):

	KERS Hazardous
Per GRS Schedule A	$ 65,500
Retired Reemployed	3,340
Pension Spiking	-
*Other Employer Contributions	(304)
Interest	1
Write-Offs/Refunds	913
Sick Leave	1,318
Outstanding Checks	-
Total	$ 70,768
Employer Contributions per Statement of Change in Fiduciary Net Position	$ 70,768
	$ -
	0.00%

***Other Employer Contributions**--contributions from prior period adjustments; omitted contributions/invoices; interest/penalty received 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 for the KERS Hazardous Plan but are not included in the Schedule A – Schedule of Employer Allocations. The contributions per Schedule A – Schedule of Employer Allocations represent actual contributions made related to the measurement period. A reconciliation for the KERS Nonhazardous Plan is not included above as Schedule A – Schedule of Employer Allocations for the KERS Nonhazardous Plan is based on salary, which is not presented in the Combining Statement of Changes in Fiduciary Net Position.

Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contributions 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
	Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases
Payroll Growth Rate	0.00%
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 Increase	3.30% to 15.30%, varies by service for KERS Nonhazardous
	3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	5.25% for KERS Nonhazardous
	6.25% for KERS Hazardous

The retiree mortality is a System-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023.

Note 6 - Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and Pension Expense included in the Schedule of Pension Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred outflows/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 pension liability as of June 30, 2025, is based on the June 30, 2024, actuarial valuation rolled forward.

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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 1.95 years for KERS Nonhazardous and 1.74 years for KERS Hazardous.

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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 Directors
Kentucky 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 Kentucky Employees Retirement System - Nonhazardous Pension Plan (KERS Nonhazardous), and Kentucky Employees Retirement System – Hazardous Pension Plan (KERS Hazardous) (collectively the "pension plans") for the year ended June 30, 2025, and related notes. We have also audited the totals for the columns titled net pension liability and sensitivity analysis, total deferred outflows of resources, total deferred inflows of resources, and net employer pension 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 pension amounts (collectively the Schedules) of the pension 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 pension 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 pension plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the pension 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 pension 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.

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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 pension 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 pension 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 pension plan's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Boise, Idaho
February 27, 2026

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

Kentucky Employees Retirement System

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Kentucky Employees Retirement System

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Independent Auditor's Report

To the Members
Kentucky Retirement Systems
Boise, Idaho

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 Kentucky Employees Retirement System – Nonhazardous OPEB Plan (KERS Nonhazardous), and Kentucky Employees Retirement System – Hazardous OPEB Plan (KERS Hazardous) (collectively the "pension plans") for the year ended June 30, 2025, and related notes. We have also audited the totals for the columns titled net OPEB liability (asset) 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 pension 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 (asset) and sensitivity analysis, total deferred outflows of resources, total deferred inflows of resources, OPEB expense (expense offset), and amortization for the pension 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 pension 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.

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Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, and *Government Auditing Standards* the financial statements of the pension plans 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

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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 February 27, 2026, on our consideration of pension 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 pension 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 pension plan's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of the pension plan's management, the pension plan's retirement board, the pension 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
February 27, 2026

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

Kentucky 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	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	$ 1,818,558	0.000000%	0.090429%	**0.033911%**
10010	LEGS LEGISLATIVE RES COMM	27,471,293	1.825050%	1.366021%	**1.652914%**
SUBTOTAL	**LEGISLATIVE BRANCH AGENCIES**	**29,289,851**	**1.825050%**	**1.456450%**	**1.686825%**
7716	MASTER COMMISSIONER BULLITT COUNTY	155,527	0.000000%	0.007734%	**0.002900%**
7718	MASTER COMM BOONE CO	173,290	0.000000%	0.008617%	**0.003231%**
7720	MASTER COMM CAMPBELL CO	77,903	0.000000%	0.003874%	**0.001453%**
7724	MASTER COMM CHRISTIAN CO	47,685	0.000000%	0.002371%	**0.000889%**
7725	MASTER COMM CLARK CO	21,020	0.000000%	0.001045%	**0.000392%**
7727	MASTER COMM CLINTON/CUMBE	3,250	0.000000%	0.000162%	**0.000061%**
7730	MASTER COMM DAVIESS CO	112,084	0.000000%	0.005573%	**0.002090%**
7734	MASTER COMM FAYETTE CO	174,530	0.000000%	0.008679%	**0.003255%**
7741	MASTER COMM GRANT CO	63,736	0.000000%	0.003169%	**0.001188%**
7743	MASTER COMM GRAYSON CO	58,503	0.000000%	0.002909%	**0.001091%**
7747	MASTER COMM HARDIN CO	164,983	0.000000%	0.008204%	**0.003077%**
7751	MASTER COMM HENDERSON CO	40,482	0.000000%	0.002013%	**0.000755%**
7752	HENRY/ TRIMBLE MASTER COM	92,600	0.000000%	0.004605%	**0.001727%**
7753	MASTER COMM HOPKINS CO	69,546	0.000000%	0.003458%	**0.001297%**
7756	MASTER COMM JEFF CIRCUIT	448,216	0.000000%	0.022288%	**0.008358%**
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	70,256	0.000000%	0.003494%	**0.001310%**
7759	MASTER COMM KENTON CO	205,002	0.000000%	0.010194%	**0.003823%**
7763	MASTER COMM LAUREL CO	75,355	0.000000%	0.003747%	**0.001405%**
7773	MASTER COMM MCCRACKEN CO	135,960	0.000000%	0.006761%	**0.002535%**
7776	MASTER COMM MADISON CO	118,694	0.000000%	0.005902%	**0.002213%**
7782	MASTER COMM MEADE CO	98,610	0.000000%	0.004903%	**0.001839%**
7790	MASTER COMM NELSON CO	63,579	0.000000%	0.003161%	**0.001185%**
7793	MASTER COMM OLDHAM CO	96,609	0.000000%	0.004804%	**0.001802%**
7794	MASTER COMM OWEN CO	47,805	0.000000%	0.002377%	**0.000891%**
7798	MASTER COMM PIKE CO	109,784	0.000000%	0.005459%	**0.002047%**
7805	MASTER COMM SCOTT CO	123,511	0.000000%	0.006142%	**0.002303%**
7807	MASTER COMM SIMPSON CO	40,917	0.000000%	0.002035%	**0.000763%**
7814	MASTER COMM WARREN CO	179,170	0.000000%	0.008909%	**0.003341%**
7820	MASTER COMM BARREN CO	36,597	0.000000%	0.001820%	**0.000683%**
7821	MASTER COMM MUHLENBERG CO	88,405	0.000000%	0.004396%	**0.001649%**
20020	JUDL JUDICIAL RET SYSTEM	216,710	0.000000%	0.010776%	**0.004041%**
20025	JUDL ADM OFF OF THE COURT	89,627,508	2.508010%	4.456763%	**3.238792%**
SUBTOTAL	**JUDICIAL BRANCH AGENCIES**	**93,037,826**	**2.508010%**	**4.626344%**	**3.302386%**

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31030	UNIFIED PROSECUTORIAL SYS	75,811,831	3.864696%	3.769773%	**3.829100%**
31035	DEPT OF AGRICULTURE	12,363,489	0.630260%	0.614779%	**0.624455%**
31040	ATTORNEY GENERALS OFFICE	14,932,893	0.761241%	0.742544%	**0.754230%**
31045	AUDITOR OF PUBLIC ACCOUNT	16,986,000	0.865904%	0.844635%	**0.857928%**
31066	REGISTRY OF ELECTION	825,908	0.042103%	0.041069%	**0.041715%**
31070	GOVERNORS OFFICE	2,324,899	0.118518%	0.115607%	**0.117426%**
31074	DEPT OF VETERANS AFFAIRS	42,618,721	2.172595%	2.119233%	**2.152584%**
31076	MILITARY AFFAIRS COMM	75,515	0.003850%	0.003755%	**0.003814%**
31082	KY INFRASTRUCTURE	1,424,868	0.072636%	0.070852%	**0.071967%**
31085	LT GOVERNORS OFFICE	574,433	0.029283%	0.028564%	**0.029013%**
31094	OFF OF HOMELAND SECURITY	1,641,261	0.083667%	0.081612%	**0.082896%**
31095	DEPT MILITARY AFFAIRS	15,689,867	0.799830%	0.780185%	**0.792463%**
31097	OFF OF MINORITY EMPOWMENT	98,143	0.005003%	0.004880%	**0.004957%**
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	0.000000%	**0.000000%**
31112	GOV OFF LOCAL DEVELOPMENT	3,063,514	0.156170%	0.152334%	**0.154732%**
31120	SECRETARY OF STATE	2,104,589	0.107287%	0.104651%	**0.106299%**
31125	STATE TREASURERS OFFICE	2,121,355	0.108141%	0.105485%	**0.107145%**
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	187,208	0.009543%	0.009309%	**0.009455%**
31137	KY COMM NETWORK AUTH	962,766	0.049079%	0.047874%	**0.048627%**
31150	BOARD OF ACCOUNTANCY	250,795	0.012785%	0.012471%	**0.012667%**
31165	BOARD OF BARBERING	144,784	0.007381%	0.007199%	**0.007313%**
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	522,100	0.026615%	0.025962%	**0.026370%**
31180	BOARD OF DENTISTRY	262,484	0.013381%	0.013052%	**0.013258%**
31185	BOARD OF ELECTIONS	653,076	0.033292%	0.032474%	**0.032985%**
31190	BRD OF EMBALMERS/FUN DIR	256,034	0.013052%	0.012731%	**0.012932%**
31200	BOARD OF EXM ARCHITECTS	171,478	0.008742%	0.008527%	**0.008661%**
31205	KY LANDSCAPE ARCH REG BD	29,125	0.001485%	0.001448%	**0.001471%**
31215	BD EXAMINERS OF SOCIAL WK	156,236	0.007964%	0.007769%	**0.007891%**
31225	BD OF HAIRDRESSERS/CSMTG	827,623	0.042190%	0.041154%	**0.041802%**
31245	BD OF MEDICAL LICENSURE	1,071,031	0.054598%	0.053257%	**0.054095%**
31250	BOARD OF NURSING	4,313,538	0.219893%	0.214492%	**0.217868%**
31260	BOARD OF OPTOMETRIC EXM	89,310	0.004553%	0.004441%	**0.004511%**
31263	KY RESPIRATORY CARE BD	125,154	0.006380%	0.006223%	**0.006321%**
31268	PERSONNEL BOARD	332,696	0.016960%	0.016543%	**0.016804%**
31270	KY BOARD OF PHARMACY	1,319,778	0.067279%	0.065626%	**0.066659%**
31275	BD OF PHYSICAL THERAPY	213,290	0.010873%	0.010606%	**0.010773%**
31290	BD OF PROF ENGINEERS & LA	735,702	0.037504%	0.036583%	**0.037159%**
31310	KY BOARD OF VET EXAMINER	152,425	0.007770%	0.007579%	**0.007698%**
31345	SCHOOL FAC CONSTR COMM	156,636	0.007985%	0.007789%	**0.007912%**
31354	EXECUTIVE BRANCH ETH COMM	319,350	0.016280%	0.015880%	**0.016130%**
31370	COMMISSION ON HUMAN RIGHT	1,039,122	0.052972%	0.051671%	**0.052484%**
31415	KY COUNCIL POSTSEC EDUCAT	2,175,419	0.110897%	0.108174%	**0.109876%**
31765	OFFICE OF STATE BUD DIREC	1,358,052	0.069230%	0.067530%	**0.068593%**
35605	TRAN OFF OF THE SECRETARY	4,785,488	0.243952%	0.237960%	**0.241705%**
35607	TRAN OFFICE OF LEGAL SVC	2,628,114	0.133975%	0.130684%	**0.132741%**
35609	DIVISION OF FACILITY MANA	1,908,832	0.097307%	0.094917%	**0.096411%**
35615	TRAN DEPT OF AVIATION	1,669,261	0.085095%	0.083005%	**0.084311%**
35616	TRAN OFFICE OF PERSONNEL	1,838,414	0.093718%	0.091416%	**0.092855%**
35617	OFFICE OF INFORMAT TECHNO	2,045,899	0.104295%	0.101733%	**0.103334%**
35618	OFFICE OF AUDITS	2,475,256	0.126182%	0.123083%	**0.125020%**
35619	DOT PAYROLL DIVISION	932,019	0.047512%	0.046345%	**0.047074%**

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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Kentucky Employees Retirement System

Schedule A - Schedule of Employer Allocations - Nonhazardous

For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
35625	TRAN DEPT OF HIGHWAYS	239,475,776	12.207878%	11.908027%	**12.095415%**
35628	TRAN DEPT OF INTERGOV PRO	810,404	0.041312%	0.040298%	**0.040932%**
35630	TRAN DEPT OF VEH REGULATE	14,428,709	0.735539%	0.717473%	**0.728764%**
36635	CAB FOR ECONOMIC DEVELOPMENT	5,765,398	0.293905%	0.286687%	**0.291198%**
39075	KHEAA DIV OF FINANCIAL AF	309,204	0.015762%	0.015375%	**0.015617%**
39079	COMMONWEALTH OF TECHNOL	15,083,944	0.768942%	0.750055%	**0.761859%**
39084	KY RIVER AUTHORITY	379,311	0.019336%	0.018861%	**0.019158%**
39103	OFFICE OF PVA'S	36,991,866	1.885752%	1.839435%	**1.868383%**
39130	DEPT OF REVENUE	42,498,848	2.166484%	2.113272%	**2.146530%**
39750	OFFICE OF SECRETARY	7,412,616	0.377876%	0.368595%	**0.374396%**
39757	FIN OFFICE OF INSP GENERAL	63,308	0.003227%	0.003148%	**0.003197%**
39758	OFF OF THE CONTROLLER	5,814,241	0.296395%	0.289115%	**0.293665%**
39785	DEPT FACILITIES SUPP SVCS	12,642,914	0.644504%	0.628674%	**0.638568%**
50235	KY STATE FAIR BOARD	12,559,917	0.640273%	0.624547%	**0.634376%**
50410	COMM KY HERITAGE COUNCIL	1,369,660	0.069822%	0.068107%	**0.069179%**
50529	KY ARTS COUNCIL	621,313	0.031673%	0.030895%	**0.031381%**
50550	KY HISTORICAL SOCIETY	2,083,934	0.106234%	0.103624%	**0.105255%**
50660	DEPT OF FISH & WILDLIFE	17,455,597	0.889842%	0.867986%	**0.881646%**
50665	COMM KY HORSE PARK	3,273,521	0.166876%	0.162777%	**0.165339%**
50670	DEPT OF PARKS	29,420,524	1.499784%	1.462947%	**1.485970%**
50850	COMM OFFICE OF SECRETARY	1,360,236	0.069341%	0.067638%	**0.068702%**
50852	KY ARTISANS CTR AT BEREA	821,334	0.041870%	0.040841%	**0.041484%**
50860	DEPT OF TOURISM	1,471,368	0.075007%	0.073164%	**0.074316%**
51106	DEPT OF WORKPLACE STANDARDS	5,591,957	0.285064%	0.278062%	**0.282438%**
51107	DEPARTMENT OF WORKERS' CLAIMS	9,333,714	0.475809%	0.464123%	**0.471427%**
51113	KY OSH REVIEW COMMISSION	247,398	0.012612%	0.012302%	**0.012496%**
51114	WORKERS' COMP FUNDING COMMISSION	901,961	0.045980%	0.044850%	**0.045556%**
51142	OFFICE OF UNEMPLOYMENT INSURANCE	9,603,739	0.489574%	0.477550%	**0.485065%**
51143	DISABILITY DETERMINATION SVCS PROG	20,984,046	1.069714%	1.043440%	**1.059861%**
51340	KY COMM DEAF/HARD OF HEAR	474,815	0.024205%	0.023610%	**0.023982%**
51407	KY ENVIRONMENTAL EDUC COU	97,379	0.004964%	0.004842%	**0.004918%**
51507	OFFICE OF THE SECRETARY	10,023,653	0.510981%	0.498430%	**0.506274%**
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	636,253	0.032435%	0.031638%	**0.032136%**
51509	OFFICE OR EDUCATIONAL PROGRAMS	100,098	0.005103%	0.004977%	**0.005056%**
51530	EDUC OFFICE OF SECRETARY	2,917	0.000149%	0.000145%	**0.000148%**
51531	DEPT WORKFORCE INVESTMENT	20,585,490	1.049396%	1.023622%	**1.039731%**
51532	KY COMM ON PROPRIETARY ED	123,660	0.006304%	0.006149%	**0.006246%**
51540	EDUC DEPT OF EDUCATION	16,346,077	0.833282%	0.812815%	**0.825607%**
51545	KY EDUCATIONAL TV AUTHOR	7,609,513	0.387914%	0.378386%	**0.384341%**
51555	KY DEPT LIBRARY & ARCHIVE	3,079,612	0.156991%	0.153135%	**0.155545%**
53721	H&FS OFF OF THE SECRETARY	25,618,037	1.305943%	1.273867%	**1.293915%**
53723	OFFICE INSPECTOR GENERAL	13,538,308	0.690149%	0.673198%	**0.683792%**
53725	DEPT OF AGING/INDEP LIVIN	5,450,027	0.277829%	0.271005%	**0.275270%**
53727	DEPT FOR INCOME SUPPORT	7,025,699	0.358152%	0.349356%	**0.354854%**
53728	DEPT FOR PUBLIC HEALTH	43,412,237	2.213047%	2.158690%	**2.192663%**
53729	OFF HUMAN RESOURCE MANAGE	24,133,792	1.230280%	1.200062%	**1.218948%**

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 6

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
53730	SERVE KY	1,243,871	0.063409%	0.061852%	**0.062825%**
53736	H&FS DEPT FOR COMM BASE S	302,448,845	15.418081%	15.039387%	**15.276071%**
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	0.000000%	**0.000000%**
53746	DEPT FOR MEDICAID SERVICE	14,721,457	0.750463%	0.732030%	**0.743551%**
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	326,621	0.016650%	0.016241%	**0.016497%**
54500	J&PS OFF OF SECRETARY	11,639,537	0.593354%	0.578781%	**0.587889%**
54515	DEPT OF PUBLIC ADVOCACY	44,693,519	2.278363%	2.222403%	**2.257378%**
54520	J&PS DEPT OF KY STATE POL	44,207,017	2.253562%	2.198211%	**2.232805%**
54523	J&PS OF JUVENILE JUSTICE	39,558,714	2.016604%	1.967073%	**1.998030%**
54525	DEPT OF CRIMINAL JUST TRN	9,298,728	0.474026%	0.462383%	**0.469660%**
54527	J&PS DEPT OF CORRECTIONS	21,408,222	1.091337%	1.064532%	**1.081285%**
55790	OFFICE OF THE SECRETARY	5,453,198	0.277990%	0.271162%	**0.275430%**
55793	DEPT PERSONNEL ADMIN	2,398,665	0.122278%	0.119275%	**0.121152%**
55794	DEPT FOR EMPLOYEE INS	2,746,417	0.140005%	0.136567%	**0.138716%**
56102	OFFICE OF THE SECRETARY	-	0.000000%	0.000000%	**0.000000%**
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	0.000000%	**0.000000%**
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	0.000000%	**0.000000%**
56113	KY OSH REVIEW COMMISSION	-	0.000000%	0.000000%	**0.000000%**
56114	WORKERS COMP FUNDING COMM	-	0.000000%	0.000000%	**0.000000%**
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	0.000000%	0.000000%	**0.000000%**
57123	KY PUBLIC SVC COMMISSION	6,123,594	0.312165%	0.304498%	**0.309290%**
57126	OFFICE OF THE SECRETARY	3,309,244	0.168697%	0.164553%	**0.167143%**
57128	DEPT FOR NATURAL RESOURCE	26,703,544	1.361279%	1.327844%	**1.348741%**
57129	DEPT FOR ENVIRONM PROTECT	41,503,711	2.115755%	2.063788%	**2.096267%**
57139	OFFICE OF ADMINISTRATIVE SERVICES	5,055,080	0.257695%	0.251366%	**0.255322%**
57140	KY NATURE PRESERVES	1,272,853	0.064887%	0.063293%	**0.064289%**
57141	OFFICE OF ENERGY POLICY	613,321	0.031266%	0.030498%	**0.030978%**
58374	KY HORSE RACING & GAMING CORP	4,102,869	0.209154%	0.204017%	**0.207228%**
58672	OFFICE OF CLAIMS AND APPEALS	712,328	0.036313%	0.035421%	**0.035979%**
58675	OFFICE OF THE SECRETARY	4,430,944	0.225878%	0.220330%	**0.223798%**
58676	DEPT OF INSURANCE	4,571,298	0.233033%	0.227310%	**0.230887%**
58677	OFF OF OCCUP & PROFESSION	2,163,883	0.110309%	0.107600%	**0.109293%**
58678	KY BOXING & WRESTLING AUT	68,014	0.003467%	0.003382%	**0.003435%**
58680	DEPT OF ALCOHOL & BEVERA	950,996	0.048479%	0.047289%	**0.048033%**
58681	DEPT OF CHARITABLE GAMING	1,307,011	0.066628%	0.064992%	**0.066015%**
58685	DEPT OF FINANCIAL INSTITU	8,030,965	0.409398%	0.399343%	**0.405627%**
58690	DEPT OF HOUSING & BUILD C	11,908,997	0.607091%	0.592180%	**0.601499%**
SUBTOTAL	**EXECUTIVE BRANCH AGENCIES**	**1,528,773,572**	**77.933030%**	**76.018861%**	**77.215202%**

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Kentucky Employees Retirement System

Schedule A - Schedule of Employer Allocations - Nonhazardous

For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
1430	EASTERN KY UNIV	6,131,319	1.270600%	0.304882%	**0.908456%**
1433	KET FOUNDATION	3,275,117	0.080090%	0.162856%	**0.111227%**
1435	CHILD WATCH ADVOCACY CTR	281,499	0.003820%	0.013998%	**0.007637%**
1436	LOTUS	1,383,693	0.005710%	0.068805%	**0.029371%**
1437	SANCTUARY INC	860,927	0.013340%	0.042810%	**0.024391%**
1438	O A S I S	1,113,377	0.012250%	0.055363%	**0.028417%**
1439	BARREN RIVER CHILD ADVOCA	653,260	0.002160%	0.032484%	**0.013532%**
1440	MOREHEAD STATE UNIVERSITY	4,490,546	0.643190%	0.223294%	**0.485729%**
1445	MURRAY STATE UNIV	6,974,708	0.705340%	0.346820%	**0.570895%**
1451	SILVERLEALF	668,033	0.010730%	0.033218%	**0.019163%**
1452	SPRINGHAVEN INC	1,015,458	0.008120%	0.050494%	**0.024010%**
1453	SAFE HARBOR	1,147,987	0.006980%	0.057084%	**0.025769%**
1454	D.O.V.E.S.	747,648	0.007010%	0.037177%	**0.018323%**
1456	JUDI'S PLACE FOR KIDS, INC.	282,268	0.004130%	0.014036%	**0.007845%**
1457	KY RIVER CHILD ADVOCACY	340,328	0.001550%	0.016923%	**0.007315%**
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	645,773	0.014590%	0.032111%	**0.021160%**
1459	NURSING HOME OMBUDSMAN	514,550	0.004680%	0.025586%	**0.012520%**
1465	WESTERN KENTUCKY UNIV	12,027,680	0.961060%	0.598081%	**0.824943%**
1480	KASAP	849,242	0.005020%	0.042229%	**0.018973%**
1481	ZEROV	1,756,654	0.012920%	0.087350%	**0.040831%**
1483	PENNYRILE CHILD ADV CTR	344,332	0.002450%	0.017122%	**0.007952%**
1484	BUFFALO TR CHILD ADV INC	316,759	0.001340%	0.015751%	**0.006744%**
1485	CUMBERLAND V C A CENTER	519,772	0.004370%	0.025846%	**0.012424%**
1486	LAKE CUMB CHILD ADV CTR	405,017	0.002900%	0.020140%	**0.009365%**
1487	B.R.A.S.S.	1,183,222	0.011330%	0.058836%	**0.029145%**
1488	WOMEN AWARE	195,235	0.005190%	0.009708%	**0.006884%**
1489	BETHANY HOUSE ABUSE SHELT	656,493	0.008900%	0.032644%	**0.017804%**
1490	HOPE HARBOR INC	715,835	0.004380%	0.035595%	**0.016086%**
1491	CHILD ADV CTR OF GRN RVR	303,997	0.003040%	0.015116%	**0.007569%**
1492	CSG HEADQUARTERS	3,788,039	0.102460%	0.188362%	**0.134673%**
1994	KY HIGHER ED STUD LN CORP	10,570,302	0.435330%	0.525612%	**0.469186%**
3022	LEX FAYETTE CO HLTH DEPT	10,030,222	0.466060%	0.498757%	**0.478321%**
3023	LAKE CUMBERLAND DISTRICT	7,476,577	0.391340%	0.371776%	**0.384004%**
3024	WEDCO DIST HEALTH DEPT	1,643,971	0.149760%	0.081747%	**0.124255%**
3025	NORTHERN KY DIST HLTH DEP	11,036,170	0.288080%	0.548778%	**0.385842%**
3026	BARREN RVR DIST HLTH DEPT	5,608,997	0.363480%	0.278910%	**0.331766%**
3027	GREEN RVR DIST HLTH DEPT	8,849,795	0.434500%	0.440060%	**0.436585%**
3028	LINCOLN TRL DIST HLTH DEP	5,662,079	0.353490%	0.281549%	**0.326512%**
3029	PURCHASE DIST HLTH DEPT	2,374,984	0.233680%	0.118097%	**0.190336%**
3030	MERCER CO HEALTH DEPT	815,355	0.047190%	0.040544%	**0.044698%**
3031	CUMBERLAND VLY DIST HEALT	4,517,682	0.478140%	0.224644%	**0.383079%**
3033	KY RIVER DIST HEALTH DEPT	4,565,457	0.373270%	0.227019%	**0.318426%**
3034	BOURBON CO HEALTH CENTER	850,575	0.041330%	0.042295%	**0.041692%**
3035	CLARK CO HEALTH DEPT	1,726,924	0.087510%	0.085872%	**0.086896%**
3036	GATEWAY DIST HEALTH DEPT	3,387,511	0.156670%	0.168445%	**0.161086%**
3037	BOYLE CO HEALTH DEPT	799,352	0.033740%	0.039748%	**0.035993%**
3038	PIKE CO HEALTH DEPT	2,533,356	0.128550%	0.125972%	**0.127583%**
3039	FLOYD CO HEALTH CENTER	1,466,430	0.065370%	0.072919%	**0.068201%**

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 8

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Kentucky Employees Retirement System

Schedule A - Schedule of Employer Allocations - Nonhazardous

For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3040	MARTIN CO HEALTH DEPT	658,538	0.028100%	0.032746%	**0.029842%**
3042	BUFFALO TRACE HEALTH DEPT	943,333	0.057350%	0.046908%	**0.053434%**
3044	N CENTRAL DIST HLTH DEPT	2,295,168	0.114620%	0.114128%	**0.114436%**
3045	PENNYRILE DIST HLTH DEPT	1,745,352	0.083250%	0.086788%	**0.084577%**
3047	BREATHITT CO HEALTH DEPT	1,193,710	0.096340%	0.059358%	**0.082472%**
3048	GREENUP CO HLTH DEPT	1,260,239	0.061180%	0.062666%	**0.061737%**
3049	WHITLEY CO HEALTH DEPT	2,168,273	0.153570%	0.107818%	**0.136413%**
3050	LAUREL CO HEALTH DEPT	1,116,753	0.076950%	0.055531%	**0.068918%**
3051	KNOX CO HEALTH DEPT	1,850,509	0.149260%	0.092017%	**0.127794%**
3052	MONROE CO HEALTH DEPT	578,631	0.016680%	0.028773%	**0.021215%**
3053	BULLITT CO HEALTH DEPT	1,590,691	0.073480%	0.079098%	**0.075587%**
3054	THREE RIVERS DIST HLTH	3,415,200	0.121470%	0.169822%	**0.139602%**
3055	ESTILL CO HEALTH DEPT	465,507	0.029660%	0.023148%	**0.027218%**
3056	OLDHAM CO HEALTH DEPT	1,201,661	0.055710%	0.059753%	**0.057226%**
3057	LEWIS CO HEALTH DEPT	879,116	0.016270%	0.043714%	**0.026562%**
3058	FLEMING CO HEALTH DEP	396,971	0.023320%	0.019740%	**0.021978%**
3059	JESSAMINE CO HEALTH DEPT	1,633,852	0.044700%	0.081244%	**0.058404%**
3060	POWELL CO HEALTH DEPT	640,979	0.022330%	0.031873%	**0.025909%**
3061	ANDERSON CO HEALTH DEPT	542,665	0.026980%	0.026984%	**0.026982%**
3062	MADISON CO HEALTH DEP	3,151,412	0.284160%	0.156705%	**0.236364%**
3064	JOHNSON CO HEALTH DEPT	1,487,622	0.082310%	0.073973%	**0.079184%**
3065	MAGOFFIN CO HEALTH DEPT	737,776	0.034380%	0.036686%	**0.035245%**
3066	ALLEN CO HEALTH DEPT	1,118,966	0.042050%	0.055641%	**0.047147%**
3067	FRANKLIN CO HEALTH DEPT	2,916,879	0.118540%	0.145043%	**0.128479%**
3068	LINCOLN CO HEALTH DEPT	542,681	0.026030%	0.026985%	**0.026388%**
3069	WOODFORD CO HEALTH DEPT	1,179,001	0.028990%	0.058626%	**0.040104%**
3072	MUHLENBERG CO.HEALTH DEPT	1,038,063	0.041920%	0.051618%	**0.045557%**
3073	MARSHALL CO HEALTH DEPT	1,456,853	0.081130%	0.072443%	**0.077872%**
3074	CHRISTIAN CO HEALTH DEPT	1,667,526	0.071020%	0.082918%	**0.075482%**
3075	HOPKINS CO HEALTH DEPT	1,945,628	0.094700%	0.096747%	**0.095468%**
3076	TODD CO HEALTH DEPT	1,170,528	0.024920%	0.058205%	**0.037402%**
3077	BRACKEN CO HEALTH DEPT	497,991	0.012810%	0.024763%	**0.017292%**
3078	MONTGOMERY CO HEALTH DEPT	2,419,991	0.056880%	0.120335%	**0.080676%**
3079	GARRARD COUNTY HEALTH DPT	509,208	0.020870%	0.025321%	**0.022539%**
3080	BRECKINRIDGE CO HEALTH BD	526,669	0.040950%	0.026189%	**0.035415%**
3081	ASHLAND BOYD CO HEALTH DP	1,211,201	0.093380%	0.060227%	**0.080948%**
3082	LAWRENCE CO HEALTH DEPT	1,101,080	0.020560%	0.054752%	**0.033382%**
3083	GRAVES CO HEALTH CENTER	1,241,736	0.032480%	0.061746%	**0.043455%**
3084	CALLOWAY CO HEALTH DEPT	760,168	0.021990%	0.037800%	**0.027919%**
3085	BELL CO HEALTH DEPT	950,554	0.057050%	0.047267%	**0.053381%**
3086	GRAYSON COUNTY HEALTH DEPT	1,078,236	0.024440%	0.053616%	**0.035381%**
3087	HARLAN CO HEALTH DEPT	764,070	0.038370%	0.037994%	**0.038229%**
3088	CARTER CO HEALTH DEPT	746,295	0.029530%	0.037110%	**0.032373%**
3801	KENTUCKY STATE UNIVERSITY	2,565,294	0.235970%	0.127560%	**0.195316%**
5470	KCTCS	15,122,925	0.830280%	0.751993%	**0.800922%**
7403	ASST OF COMMONWEALTH ATTY	1,354,523	0.030870%	0.067354%	**0.044552%**

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
7408	FRANKLIN CO COUNCIL AGING	364,179	0.011410%	0.018109%	**0.013922%**
7409	MUN ELEC POW ASSOC OF KY	-	0.009280%	0.000000%	**0.005800%**
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	**0.004700%**
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.005905%	**0.008252%**
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	**0.512338%**
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	**0.088663%**
8202	NORTHERN KY REG MHMR BD	164,649	0.304430%	0.008187%	**0.193339%**
8204	COMMUNICARE INC	8,612,247	0.353870%	0.428247%	**0.381761%**
8205	ADANTA/BEHAVIORAL HLTH SR	5,694,618	0.473160%	0.283167%	**0.401913%**
8208	CUMBERLAND RIVER MHMR	19,865,918	0.522270%	0.987841%	**0.696859%**
8209	FOUR RIVERS BEHAVIORAL HEALTH	10,445,583	0.188850%	0.519411%	**0.312810%**
8210	NEW VISTA OF THE BLUEGRASS, INC.	39,502,697	0.976910%	1.964287%	**1.347176%**
8213	GREEN RVR REG MHMR BD	23,405,211	0.158670%	1.163833%	**0.535606%**
8216	COMPREHEND INC REG MHMR B	3,913,565	0.154500%	0.194604%	**0.169539%**
8220	LIFESKILLS INC	24,387,640	0.686860%	1.212685%	**0.884044%**
8221	MOUNTAIN COMP CARE CENTER	4,596,363	0.243500%	0.228556%	**0.237896%**
014A	BRECKINRIDGE CO ATTORNEY	123,458	0.005470%	0.006139%	**0.005721%**
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001350%	**0.003775%**
031A	EDMONSON COUNTY ATTORNEY	24,029	0.002520%	0.001195%	**0.002023%**
060A	KNOTT COUNTY ATTORNEY	25,962	0.004790%	0.001291%	**0.003478%**
071A	LOGAN COUNTY ATTORNEY	130,474	0.009470%	0.006488%	**0.008352%**
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	**0.002050%**
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	**0.002219%**
W002	ALLEN COUNTY ATTORNEY	116,415	0.008820%	0.005789%	**0.007683%**
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	**0.006550%**
W005	BARREN COUNTY ATTORNEY	185,976	0.015280%	0.009248%	**0.013018%**
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	**0.000006%**
W007	BELL COUNTY ATTORNEY	277,193	0.010270%	0.013784%	**0.011588%**
W008	BOONE COUNTY ATTORNEY	650,797	0.027070%	0.032361%	**0.029054%**
W011	BOYLE COUNTY ATTORNEY	27,028	0.000830%	0.001344%	**0.001023%**
W015	BULLITT COUNTY ATTORNEY	383,113	0.003740%	0.019050%	**0.009481%**
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	**0.000181%**
W021	CARROLL COUNTY ATTORNEY	123,138	0.004640%	0.006123%	**0.005196%**
W022	CHILD SUPPORT ENCORCEMENT	87,367	0.001360%	0.004344%	**0.002479%**
W023	CASEY COUNTY ATTORNEY	70,918	0.005040%	0.003526%	**0.004472%**
W025	CLARK COUNTY ATTORNEY	208,587	0.007030%	0.010372%	**0.008283%**
W028	CRITTENDEN CO ATTORNEY	-	0.001940%	0.000000%	**0.001213%**
W030	DAVIESS COUNTY ATTORNEY	46,547	0.008390%	0.002315%	**0.006112%**
W036	FLOYD COUNTY ATTORNEY	221,044	0.005960%	0.010992%	**0.007847%**
W037	FRANKLIN COUNTY ATTORNEY	286,232	0.025700%	0.014233%	**0.021400%**
W039	GALLATIN COUNTY ATTORNEY	10,595	0.000000%	0.000527%	**0.000198%**
W040	GARRARD COUNTY ATTORNEY	84,209	0.005260%	0.004187%	**0.004858%**
W041	GRANT COUNTY CHILD SUPPOR	13,866	0.001930%	0.000689%	**0.001465%**
W042	GRAVES COUNTY ATTORNEY	89,923	0.017400%	0.004471%	**0.012552%**
W046	HANCOCK COUNTY ATTORNEY	33,117	0.002050%	0.001647%	**0.001899%**
W049	HARRISON COUNTY ATTORNEY	92,300	0.000610%	0.004590%	**0.002103%**
W053	HICKMAN COUNTY ATTORNEY	64,452	0.005470%	0.003205%	**0.004621%**
W054	HOPKINS COUNTY ATTORNEY	468,960	0.009310%	0.023319%	**0.014563%**
W055	JACKSON COUNTY ATTORNEY	20,371	0.003720%	0.001013%	**0.002705%**
W056	JEFFERSON CO ATTORNEY	443,618	0.090800%	0.022059%	**0.065022%**
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	**0.000769%**

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer 10

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Kentucky Employees Retirement System

Schedule A - Schedule of Employer Allocations - Nonhazardous

For the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	**0.000019%**
W062	LARUE COUNTY ATTORNEY	114,377	0.005540%	0.005687%	**0.005595%**
W063	LAUREL COUNTY ATTORNEY	51,133	0.001880%	0.002543%	**0.002129%**
W065	LEE COUNTY ATTORNEY	-	0.004720%	0.000000%	**0.002950%**
W067	LETCHER COUNTY ATTORNEY	40,050	0.000000%	0.001991%	**0.000747%**
W073	MCCRACKEN COUNTY ATTORNEY	44,746	0.005810%	0.002225%	**0.004466%**
W074	MCCREARY COUNTY ATTORNEY	130,884	0.010210%	0.006508%	**0.008822%**
W076	MADISON COUNTY ATTORNEY	428,032	0.034400%	0.021284%	**0.029482%**
W077	MAGOFFIN CO ATTORNEY	92,806	0.001040%	0.004615%	**0.002381%**
W082	MEADE COUNTY ATTORNEY	144,750	0.007900%	0.007198%	**0.007637%**
W083	MENIFEE COUNTY ATTORNEY	21,450	0.003020%	0.001067%	**0.002288%**
W084	MERCER COUNTY ATTORNEY	23,757	0.002700%	0.001181%	**0.002130%**
W087	MONTGOMERY CO ATTORNEY	118,054	0.008960%	0.005870%	**0.007801%**
W088	MORGAN COUNTY ATTORNEY	107,194	0.009650%	0.005330%	**0.008030%**
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000633%	**0.000237%**
W093	OLDHAM COUNTY ATTORNEY	321,766	0.008990%	0.016000%	**0.011619%**
W094	OWEN COUNTY ATTORNEY	62,342	0.002610%	0.003100%	**0.002794%**
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	**0.000519%**
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	**0.000088%**
W100	PULASKI COUNTY ATTORNEY	413,724	0.008520%	0.020573%	**0.013040%**
W102	ROCKCASTLE CO ATTORNEY	119,609	0.004120%	0.005948%	**0.004806%**
W103	ROWAN COUNTY ATTORNEY	25,538	0.004360%	0.001270%	**0.003201%**
W105	SCOTT COUNTY ATTORNEY	23,900	0.000000%	0.001188%	**0.000446%**
W106	SHELBY COUNTY ATTORNEY	165,718	0.002130%	0.008240%	**0.004421%**
W107	SIMPSON COUNTY ATTORNEY	40,435	0.002770%	0.002011%	**0.002485%**
W108	SPENCER COUNTY ATTORNEY	89,982	0.006380%	0.004474%	**0.005665%**
W111	TRIGG COUNTY ATTORNEY	-	0.004960%	0.000000%	**0.003100%**
W112	TRIMBLE COUNTY ATTORNEY	75,752	0.003990%	0.003767%	**0.003906%**
W113	UNION COUNTY ATTORNEY	120,040	0.001560%	0.005969%	**0.003213%**
W117	WEBSTER COUNTY ATTORNEY	92,418	0.007510%	0.004595%	**0.006417%**
W118	WHITLEY COUNTY ATTORNEY	147,525	0.010710%	0.007336%	**0.009445%**
X034	FAYETTE CO ATTORNEY OFF	66,003	0.016670%	0.003282%	**0.011650%**
X059	KENTON COUNTY ATTORNEY	96,254	0.005430%	0.004786%	**0.005189%**
SUBTOTAL	**ALL OTHER AGENCIES**	**359,943,740**	**17.733910%**	**17.898345%**	**17.795587%**
TOTAL		**$ 2,011,044,988**	**100.000000%**	**100.000000%**	**100.000000%**

Notes:

Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2025, within the Executive Branch.
For example, for agency 31030, 3.864696% = 75,811,831 / 1,528,773,572 x 77.933030%

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2025 for the entire plan.
For example, for agency 31030, 3.769773% = 75,811,831 / 2,011,044,988

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 63% of the aggregate required contribution for the plan.

Column 6 = 62.50% x Column 4 + 37.50% x Column 5

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

Kentucky 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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB (Expense Offset)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB (Expense Offset)	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy 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)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
1430	EASTERN KY UNIV	$ 7,772,764	$ 10,599,615	$ 5,389,512	$ 5,622,808	$ 10,280,056	$ (2,922,429)	$ 372,674	$ (2,549,755)	$ (2,549,755)	$ 299,310	$ 1,601,634	$ 324,226	$ 324,821	$ 4,232,211	$ 6,482,892	$ 1,539,247	$ -	$ 1,213,373	$ 176,328	$ 2,928,948	$ 1,512,940	$ 1,753,011	$ 452,046	$ (164,053)
1433	KET FOUNDATION	950,804	1,296,599	659,273	687,811	1,257,509	(357,486)	162,008	(195,478)	(195,478)	36,613	195,920	39,661	39,734	185,463	460,778	188,289	-	148,426	670,666	1,007,381	(278,100)	(186,434)	(62,002)	(20,068)
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	65,342	89,106	45,307	47,269	86,420	(24,568)	(9,455)	(34,023)	(34,023)	2,516	13,464	2,726	2,731	11,146	30,067	12,940	-	10,200	97,710	120,850	(54,903)	(28,481)	(6,021)	(1,378)
1436	LOTUS	251,299	342,693	174,247	181,789	332,361	(94,484)	(102,833)	(197,317)	(197,317)	9,677	51,782	10,482	10,502	-	72,766	49,765	-	39,229	310,316	399,310	(215,113)	(82,875)	(23,253)	(5,304)
1437	SANCTUARY INC	208,690	284,587	144,702	150,966	276,008	(78,464)	(26,196)	(104,660)	(104,660)	8,036	43,002	8,705	8,721	7,509	67,937	41,327	-	32,578	173,407	247,312	(107,963)	(50,121)	(16,887)	(4,405)
1438	O A S I S	243,136	331,562	168,587	175,885	321,566	(91,415)	(67,499)	(158,914)	(158,914)	9,363	50,100	10,142	10,161	-	70,403	48,148	-	37,955	264,881	350,984	(177,493)	(76,382)	(21,576)	(5,131)
1439	BARREN RIVER CHILD ADVOCA	115,780	157,888	80,280	83,755	153,128	(43,531)	(16,217)	(59,748)	(59,748)	4,458	23,857	4,830	4,838	29,581	63,106	22,928	-	18,074	254,944	295,946	(129,884)	(79,336)	(21,177)	(2,444)
1440	MOREHEAD STATE UNIVERSITY	4,155,905	5,667,353	2,881,639	3,006,377	5,496,492	(1,562,550)	38,151	(1,524,399)	(1,524,399)	160,034	856,354	173,356	173,674	1,666,951	2,870,335	822,997	-	648,761	118,644	1,590,402	462,295	731,537	173,816	(87,715)
1445	MURRAY STATE UNIV	4,884,587	6,661,046	3,386,896	3,533,504	6,460,227	(1,836,522)	(325,680)	(2,162,202)	(2,162,202)	188,093	1,006,504	203,751	204,125	1,035,105	2,449,485	967,299	-	762,512	180,895	1,910,706	(66,229)	564,193	143,911	(103,096)
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1451	SILVERLEALF	163,959	223,589	113,687	118,608	216,848	(61,646)	19,573	(42,073)	(42,073)	6,314	33,785	6,839	6,852	18,844	66,320	32,469	-	25,595	101,479	159,543	(44,418)	(30,350)	(14,995)	(3,460)
1452	SPRINGHAVEN INC	205,430	280,142	142,442	148,608	271,696	(77,238)	(20,931)	(98,169)	(98,169)	7,911	42,330	8,569	8,585	-	59,484	40,681	-	32,069	140,168	212,918	(97,775)	(38,254)	(13,070)	(4,335)
1453	SAFE HARBOR	220,480	300,666	152,877	159,495	291,601	(82,897)	(53,195)	(136,092)	(136,092)	8,490	45,431	9,197	9,214	19,388	83,230	43,662	-	34,418	325,210	403,290	(192,130)	(97,615)	(25,661)	(4,654)
1454	D.O.V.E.S.	156,772	213,788	108,703	113,409	207,342	(58,944)	(35,767)	(94,711)	(94,711)	6,037	32,304	6,539	6,551	13,695	59,089	31,046	-	24,473	231,542	287,061	(133,798)	(70,568)	(20,297)	(3,310)
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	67,122	91,533	46,541	48,556	88,774	(25,237)	(36,856)	(62,093)	(62,093)	2,585	13,831	2,800	2,805	-	19,436	13,292	-	10,478	121,821	145,591	(72,309)	(38,431)	(14,000)	(1,416)
1457	KY RIVER CHILD ADVOCACY	62,587	85,349	43,397	45,276	82,776	(23,532)	9,791	(13,741)	(13,741)	2,410	12,897	2,611	2,615	16,874	34,997	12,394	-	9,770	80,184	102,348	(39,039)	(22,686)	(4,306)	(1,320)
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	181,045	246,889	125,534	130,968	239,446	(68,070)	(107,230)	(175,300)	(175,300)	6,972	37,306	7,552	7,566	4,676	57,100	35,853	-	28,262	141,972	206,087	(125,962)	(20,458)	1,255	(3,821)
1459	NURSING HOME OMBUDSMAN	107,121	146,080	74,276	77,491	141,676	(40,276)	(2,462)	(42,738)	(42,738)	4,125	22,073	4,468	4,477	2,336	33,354	21,213	-	16,722	47,443	85,378	(40,866)	(9,120)	223	(2,261)
1465	WESTERN KENTUCKY UNIV	7,058,225	9,625,208	4,894,062	5,105,912	9,335,025	(2,653,774)	(1,339,545)	(3,993,319)	(3,993,319)	271,795	1,454,398	294,421	294,960	374,925	2,418,704	1,397,747	-	1,101,829	814,127	3,313,703	(1,197,558)	362,262	89,270	(148,972)
1480	KASAP	162,333	221,372	112,559	117,432	214,698	(61,035)	(31,606)	(92,641)	(92,641)	6,251	33,450	6,771	6,784	3,957	50,962	32,147	-	25,341	216,487	273,975	(132,625)	(66,259)	(20,703)	(3,427)
1481	ZEROV	349,351	476,405	242,234	252,720	462,042	(131,350)	(22,825)	(154,175)	(154,175)	13,453	71,986	14,573	14,599	27,691	128,849	69,182	-	54,536	345,657	469,375	(213,520)	(96,853)	(22,780)	(7,373)
1482	KACAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	68,037	92,782	47,176	49,218	89,985	(25,581)	843	(24,738)	(24,738)	2,620	14,020	2,838	2,843	7,151	26,852	13,474	-	10,621	66,441	90,536	(37,755)	(19,108)	(5,385)	(1,436)
1484	BUFFALO TR CHILD ADV INC	57,702	78,687	40,010	41,741	76,315	(21,695)	1,977	(19,718)	(19,718)	2,222	11,890	2,407	2,411	12,317	29,025	11,427	-	9,008	90,683	111,118	(43,351)	(28,398)	(9,124)	(1,219)
1485	CUMBERLAND V C A CENTER	106,300	144,960	73,707	76,897	140,590	(39,967)	12,414	(27,553)	(27,553)	4,093	21,904	4,434	4,442	14,639	45,419	21,051	-	16,594	84,815	122,460	(39,297)	(25,341)	(10,159)	(2,245)
1486	LAKE CUMB CHILD ADV CTR	80,127	109,268	55,559	57,964	105,974	(30,126)	2,159	(27,967)	(27,967)	3,085	16,511	3,342	3,348	16,526	39,727	15,868	-	12,508	109,439	137,815	(56,475)	(32,158)	(7,763)	(1,692)
1487	R.R.A.S.S.	249,365	340,056	172,906	180,390	329,804	(93,757)	(2,180)	(95,937)	(95,937)	9,602	51,383	10,402	10,421	34,203	106,409	49,382	-	38,927	247,365	335,674	(136,663)	(69,921)	(17,418)	(5,263)
1488	WOMEN AWARE	58,900	80,321	40,840	42,608	77,899	(22,145)	(30,865)	(53,010)	(53,010)	2,268	12,137	2,457	2,461	-	17,055	11,664	-	9,195	66,576	87,435	(46,511)	(17,195)	(5,431)	(1,244)
1489	BETHANY HOUSE ABUSE SHELT	152,331	207,732	105,624	110,196	201,469	(57,274)	(28,763)	(86,037)	(86,037)	5,866	31,389	6,354	6,366	5,442	49,551	30,166	-	23,780	154,907	208,853	(100,187)	(44,300)	(11,599)	(3,215)
1490	HOPE HARBOR INC	137,632	187,687	95,432	99,563	182,029	(51,747)	(41,920)	(93,667)	(93,667)	5,300	28,360	5,741	5,752	10,966	50,819	27,255	-	21,485	225,315	274,055	(136,462)	(67,495)	(16,376)	(2,904)
1491	CHILD ADV CTR OF GRN RVR	64,760	88,313	44,904	46,848	85,651	(24,349)	3,765	(20,584)	(20,584)	2,494	13,344	2,701	2,706	11,866	30,617	12,825	-	10,109	80,377	103,311	(40,394)	(24,019)	(6,914)	(1,368)
1492	CSG HEADQUARTERS	1,152,264	1,571,328	798,962	833,547	1,523,955	(433,232)	(366,492)	(799,724)	(799,724)	44,371	237,432	48,065	48,153	-	333,650	228,184	-	179,875	822,617	1,230,676	(631,027)	(192,783)	(48,898)	(24,319)
1994	KY HIGHER ED STUD LN CORP	4,014,363	5,474,333	2,783,496	2,903,985	5,309,292	(1,509,333)	(974,631)	(2,483,964)	(2,483,964)	154,583	827,188	167,452	167,759	-	1,162,399	794,968	-	626,665	1,663,985	3,085,618	(1,459,232)	(291,763)	(87,495)	(84,728)
3022	LEX FAYETTE CO HLTH DEPT	4,092,522	5,580,918	2,837,690	2,960,526	5,412,663	(1,538,719)	(119,523)	(1,658,242)	(1,658,242)	157,593	843,294	170,712	171,025	28,555	1,213,586	810,446	-	638,866	222,299	1,671,611	(499,966)	116,115	12,203	(86,377)
3023	LAKE CUMBERLAND DISTRICT	3,285,544	4,480,453	2,278,145	2,376,759	4,345,376	(1,235,309)	(136,132)	(1,371,441)	(1,371,441)	126,518	677,010	137,050	137,302	5,493	956,855	650,639	-	512,892	318,657	1,482,188	(474,739)	31,985	(13,234)	(69,345)
3024	WEDCO DIST HEALTH DEPT	1,063,128	1,449,773	737,156	769,065	1,406,065	(399,718)	(377,235)	(776,953)	(776,953)	40,938	219,065	44,346	44,428	137,553	445,392	210,532	-	165,960	193,012	569,504	(217,988)	93,355	22,959	(22,439)
3025	NORTHERN KY DIST HLTH DEP	3,301,270	4,501,898	2,289,049	2,388,135	4,366,174	(1,241,222)	25,922	(1,215,300)	(1,215,300)	127,124	680,250	137,706	137,959	139,985	1,095,900	653,753	-	515,347	1,198,422	2,367,522	(811,944)	(273,009)	(116,990)	(69,678)
3026	BARREN RVR DIST HLTH DEPT	2,838,595	3,870,955	1,968,237	2,053,436	3,754,252	(1,067,264)	84,223	(983,041)	(983,041)	109,307	584,913	118,407	118,624	206,501	1,028,445	562,129	-	443,121	14,269	1,019,519	(135,316)	168,874	35,279	(59,911)
3027	GREEN RVR DIST HLTH DEPT	3,735,428	5,093,954	2,590,087	2,702,204	4,940,380	(1,404,458)	(17,668)	(1,422,126)	(1,422,126)	143,842	769,712	155,816	156,102	59,515	1,141,145	739,730	-	583,122	350,174	1,673,026	(459,623)	33,578	(26,995)	(78,842)
3028	LINCOLN TRL DIST HLTH DEP	2,793,642	3,809,652	1,937,067	2,020,917	3,694,798	(1,050,362)	56,463	(993,899)	(993,899)	107,576	575,650	116,532	116,745	202,311	1,011,238	553,227	-	436,104	-	989,331	(104,994)	167,331	18,532	(58,963)
3029	PURCHASE DIST HLTH DEPT	1,628,518	2,220,788	1,129,189	1,178,068	2,153,835	(612,295)	(26,844)	(639,139)	(639,139)	62,710	335,568	67,931	68,055	281,348	752,902	322,497	-	254,221	32,078	608,796	(20,012)	163,233	35,257	(34,372)
3030	MERCER CO HEALTH DEPT	382,437	521,524	265,176	276,654	505,801	(143,790)	19,315	(124,475)	(124,475)	14,727	78,804	15,953	15,982	32,539	143,278	75,734	-	59,701	6,446	141,881	(16,763)	21,472	4,759	(8,071)
3031	CUMBERLAND VLY DIST HEALT	3,277,630	4,469,661	2,272,657	2,371,034	4,334,908	(1,232,334)	249,512	(982,822)	(982,822)	126,213	675,379	136,720	136,971	1,044,691	1,993,761	649,072	-	511,657	-	1,160,729	322,108	477,748	102,354	(69,179)
3033	KY RIVER DIST HEALTH DEPT	2,724,458	3,715,307	1,889,096	1,970,870	3,603,297	(1,024,350)	123,416	(900,934)	(900,934)	104,912	561,394	113,646	113,854	517,864	1,306,758	539,527	-	425,303	-	964,830	55,276	282,808	61,346	(57,502)
3034	BOURBON CO HEALTH CENTER	356,717	486,451	247,342	258,049	471,785	(134,120)	(13,097)	(147,217)	(147,217)	13,736	73,504	14,880	14,907	6,593	109,884	70,641	-	55,686	70,290	196,617	(70,231)	(7,004)	(1,969)	(7,529)
3035	CLARK CO HEALTH DEPT	743,484	1,013,879	515,520	537,835	983,312	(279,537)	1,663	(277,874)	(277,874)	28,630	153,200	31,013	31,070	30,198	245,481	147,233	-	116,062	136,196	399,491	(111,173)	(15,563)	(11,158)	(15,692)
3036	GATEWAY DIST HEALTH DEPT	1,378,254	1,879,507	955,660	997,028	1,822,843	(518,200)	(1,672)	(519,872)	(519,872)	53,073	283,999	57,491	57,597	35,443	434,530	272,937	-	215,153	179,376	667,466	(191,000)	(2,269)	(10,577)	(29,090)
3037	BOYLE CO HEALTH DEPT	307,957	419,956	213,532	222,775	407,296	(115,787)	(4,194)	(119,981)	(119,981)	11,859	63,457	12,846	12,869	4,364	93,536	60,985	-	48,074	44,488	153,547	(48,091)	(2,210)	(3,211)	(6,500)
3038	PIKE CO HEALTH DEPT	1,091,602	1,488,603	756,900	789,664	1,443,725	(410,424)	(17,116)	(427,540)	(427,540)	42,035	224,932	45,534	45,618	7,050	323,134	216,171	-	170,405	56,658	443,234	(126,461)	27,816	1,584	(23,040)
3039	FLOYD CO HEALTH CENTER	583,529	795,751	404,610	422,124	771,760	(219,397)	(26,192)	(245,589)	(245,589)	22,470	120,240	24,341	24,385	-	168,966	115,557	-	91,092	34,569	241,218	(76,887)	17,434	(482)	(12,317)
3040	MARTIN CO HEALTH DEPT	255,329	348,188	177,041	184,704	337,691	(95,999)	(1,616)	(97,615)	(97,615)	9,832	52,612	10,651	10,670	42,988	116,921	50,563	-	39,858	11,513	101,934	(13,854)	24,836	9,393	(5,389)
3042	BUFFALO TRACE HEALTH DEPT	457,182	623,453	317,003	330,725	604,657	(171,893)	(19,477)	(191,370)	(191,370)	17,605	94,206	19,070	19,105	41,400	173,781	90,536	-	71,369	31,663	193,568	(45,428)	25,922	9,368	(9,650)
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	979,116	1,335,208	678,904	708,292	1,294,954	(368,131)	38,961	(329,170)	(329,170)	37,703	201,754	40,842	40,917	47,330	330,843	193,895	-	152,846	121,247	467,988	(105,781)	(992)	(9,707)	(20,665)
3045	PENNYRILE DIST HLTH DEPT	723,642	986,821	501,762	523,482	957,070	(272,077)	(64,046)	(336,123)	(336,123)	27,866	149,112	30,185	30,241	6,221	215,759	143,303	-	112,965	241,556	497,824	(190,425)	(52,746)	(23,621)	(15,273)
3047	BREATHITT CO HEALTH DEPT	705,632	962,261	489,274	510,453	933,250	(265,306)	(67,061)	(332,367)	(332,367)	27,172	145,400	29,434	29,488	5,510	209,832	139,737	-	110,153	79,796	329,686	(116,971)	9,783	2,227	(14,894)
3048	GREENUP CO HLTH DEPT	528,223	720,330	366,261	382,116	698,614	(198,603)	(3,683)	(202,286)	(202,286)	20,341	108,844	22,034	22,074	30,817	183,769	104,604	-	82,459	160,845	347,908	(110,965)	(30,888)	(11,138)	(11,149)
3049	WHITLEY CO HEALTH DEPT	1,167,152	1,591,629	809,285	844,316	1,543,645	(438,829)	(34,393)	(473,222)	(473,222)	44,944	240,500	48,686	48,775	20,762	358,723	231,132	-	182,199	10,514	423,845	(100,818)	54,206	6,123	(24,633)
3050	LAUREL CO HEALTH DEPT	589,664	804,116	408,863	426,562	779,874	(221,704)	(54,711)	(276,415)	(276,415)	22,706	121,504	24,597	24,642	-	170,743	116,772	-	92,050	58,917	267,739	(93,825)	8,721	555	(12,446)
3051	KNOX CO HEALTH DEPT	1,093,408	1,491,065	758,152	790,970	1,446,112	(411,103)	(105,806)	(516,909)	(516,909)	42,104	225,304	45,609	45,693	48,750	365,356	216,528	-	170,687	67,290	454,505	(132,527)	54,582	11,874	(23,079)
3052	MONROE CO HEALTH DEP	181,516	247,531	125,860	131,308	240,068	(68,247)	(2,792)	(71,039)	(71,039)	6,990	37,403	7,572	7,585	2,804	55,364	35,946	-	28,336	61,386	125,668	(47,128)	(13,444)	(5,900)	(3,832)
3053	BULLITT CO HEALTH DEPT	646,724	881,928	448,428	467,839	855,340	(243,157)	(51,407)	(294,564)	(294,564)	24,904	133,262	26,977	27,026	-	187,265	128,071	-	100,957	135,785	364,813	(128,134)	(19,564)	(16,201)	(13,649)

Kentucky 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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB (Expense Offset)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB (Expense Offset)	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy 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)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
3054	THREE RIVERS DIST HLTH	1,194,437	1,628,838	828,204	864,054	1,579,731	(449,088)	69,810	(379,278)	(379,278)	45,995	246,122	49,824	49,915	40,933	386,794	236,535	-	186,458	109,050	532,043	(128,239)	13,378	(5,178)	(25,210)
3055	ESTILL CO HEALTH DEPT	232,878	317,572	161,474	168,463	307,998	(87,558)	7,473	(80,085)	(80,085)	8,968	47,986	9,714	9,732	30,606	98,038	46,117	-	36,354	286	82,757	815	18,445	936	(4,916)
3056	OLDHAM CO HEALTH DEPT	489,627	667,697	339,499	354,195	647,567	(184,091)	(41,555)	(225,646)	(225,646)	18,854	100,891	20,424	20,461	3,651	145,427	96,961	-	76,434	141,027	314,422	(115,942)	(28,409)	(14,308)	(10,335)
3057	LEWIS CO HEALTH DEPT	227,265	309,918	157,582	164,403	300,575	(85,448)	(13,831)	(99,279)	(99,279)	8,751	46,830	9,480	9,497	10,803	76,610	45,005	-	35,477	149,511	229,993	(96,235)	(40,124)	(12,229)	(4,795)
3058	FLEMING CO HEALTH DEP	188,044	256,433	130,387	136,031	248,702	(70,701)	(20,278)	(90,979)	(90,979)	7,241	38,748	7,844	7,858	1,461	55,911	37,239	-	29,355	46,754	113,348	(44,684)	(6,904)	(1,880)	(3,970)
3059	JESSAMINE CO HEALTH DEPT	499,706	681,442	346,488	361,486	660,898	(187,881)	(52,913)	(240,794)	(240,794)	19,242	102,968	20,844	20,882	133	144,827	98,957	-	78,007	301,435	478,399	(214,132)	(80,964)	(27,928)	(10,548)
3060	POWELL CO HEALTH DEPT	221,678	302,299	153,708	160,361	293,185	(83,347)	(10,485)	(93,832)	(93,832)	8,536	45,678	9,247	9,264	-	64,189	43,899	-	34,605	38,266	116,770	(41,022)	(1,800)	(5,080)	(4,679)
3061	ANDERSON CO HEALTH DEPT	230,858	314,819	160,074	167,003	305,327	(86,799)	(38,459)	(125,258)	(125,258)	8,890	47,570	9,630	9,647	5,152	71,999	45,717	-	36,038	90,006	171,761	(82,804)	(13,516)	1,430	(4,872)
3062	MADISON CO HEALTH DEP	2,022,334	2,757,830	1,402,255	1,462,954	2,674,687	(760,364)	(144,531)	(904,895)	(904,895)	77,875	416,716	84,358	84,513	286,192	871,779	400,485	-	315,698	59,172	775,355	(83,420)	182,624	39,905	(42,685)
3064	JOHNSON CO HEALTH DEPT	677,500	923,897	469,768	490,102	896,043	(254,728)	(64,977)	(319,705)	(319,705)	26,089	139,604	28,261	28,312	-	196,177	134,166	-	105,762	96,212	336,140	(125,373)	1,173	(1,463)	(14,300)
3065	MAGOFFIN CO HEALTH DEPT	301,557	411,229	209,095	218,146	398,831	(113,380)	(7,638)	(121,018)	(121,018)	11,612	62,138	12,579	12,602	10,213	97,532	59,718	-	47,075	15,454	122,247	(33,536)	12,589	2,597	(6,365)
3066	ALLEN CO HEALTH DEPT	403,390	550,098	279,705	291,812	533,514	(151,668)	(16,147)	(167,815)	(167,815)	15,534	83,122	16,827	16,858	-	116,807	79,884	-	62,972	59,394	202,250	(67,997)	(3,627)	(5,305)	(8,514)
3067	FRANKLIN CO HEALTH DEPT	1,099,268	1,499,058	762,215	795,209	1,453,864	(413,306)	(118,593)	(531,899)	(531,899)	42,330	226,512	45,854	45,938	-	318,304	217,689	-	171,602	307,061	696,352	(287,211)	(50,804)	(16,832)	(23,201)
3068	LINCOLN CO HEALTH DEPT	225,776	307,888	156,550	163,326	298,606	(84,888)	(29,345)	(114,233)	(114,233)	8,694	46,523	9,418	9,435	-	65,376	44,711	-	35,245	68,158	148,114	(59,984)	(12,138)	(5,851)	(4,765)
3069	WOODFORD CO HEALTH DEPT	343,130	467,922	237,921	248,220	453,815	(129,011)	1,522	(127,489)	(127,489)	13,213	70,704	14,313	14,339	24,063	123,419	67,950	-	53,565	189,531	311,046	(124,989)	(45,667)	(9,727)	(7,243)
3072	MUHLENBERG CO HEALTH DEPT	389,786	531,547	270,272	281,971	515,521	(146,553)	(35,386)	(181,939)	(181,939)	15,010	80,318	16,259	16,289	3,599	116,465	77,190	-	60,848	147,718	285,756	(117,076)	(32,694)	(11,294)	(8,228)
3073	MARSHALL CO HEALTH DEPT	666,274	908,589	461,984	481,982	881,197	(250,508)	1,337	(249,171)	(249,171)	25,657	137,291	27,792	27,843	24,054	216,980	131,943	-	104,009	93,501	329,453	(85,415)	(4,700)	(8,295)	(14,063)
3074	CHRISTIAN CO HEALTH DEPT	645,825	880,703	447,805	467,189	854,152	(242,819)	(48,079)	(290,898)	(290,898)	24,869	133,077	26,939	26,989	-	187,005	127,893	-	100,817	90,779	319,489	(108,402)	(1,407)	(9,045)	(13,631)
3075	HOPKINS CO HEALTH DEPT	816,826	1,113,894	566,374	590,891	1,080,312	(307,113)	(53,943)	(361,056)	(361,056)	31,454	168,313	34,072	34,135	14,470	250,990	161,757	-	127,511	100,135	389,403	(136,112)	10,666	4,273	(17,240)
3076	TODD CO HEALTH DEPT	320,012	436,396	221,891	231,496	423,240	(120,319)	(15,018)	(135,337)	(135,337)	12,323	65,941	13,349	13,373	1,057	93,720	63,372	-	49,956	211,746	325,074	(148,259)	(57,628)	(18,715)	(6,753)
3077	BRACKEN CO HEALTH DEPT	147,951	201,758	102,587	107,027	195,676	(55,627)	(16,383)	(72,010)	(72,010)	5,697	30,486	6,171	6,183	-	42,840	29,299	-	23,096	51,790	104,185	(47,672)	(9,121)	(1,428)	(3,123)
3078	MONTGOMERY CO HEALTH DEPT	690,265	941,305	478,619	499,337	912,927	(259,528)	33,387	(226,141)	(226,141)	26,580	142,234	28,793	28,846	64,204	264,077	136,694	-	107,754	341,655	586,103	(203,976)	(81,702)	(21,779)	(14,569)
3079	GARRARD COUNTY HEALTH DPT	192,844	262,979	133,715	139,503	255,051	(72,506)	(5,102)	(77,608)	(77,608)	7,426	39,737	8,044	8,059	2,053	57,893	38,189	-	30,104	16,762	85,055	(23,772)	3,151	(2,471)	(4,070)
3080	BRECKINRIDGE CO HEALTH BD	303,011	413,212	210,103	219,198	400,755	(113,927)	6,385	(107,542)	(107,542)	11,668	62,438	12,640	12,663	64,509	152,250	60,006	-	47,302	289	107,597	7,811	34,819	8,419	(6,396)
3081	ASHLAND BOYD CO HEALTH DP	692,592	944,479	480,233	501,021	916,005	(260,403)	(42,391)	(302,794)	(302,794)	26,670	142,714	28,890	28,943	58,723	259,270	137,155	-	108,118	22,211	267,484	(55,628)	48,678	13,355	(14,619)
3082	LAWRENCE CO HEALTH DEPT	285,617	389,492	198,042	206,615	377,750	(107,387)	(7,341)	(114,728)	(114,728)	10,998	58,853	11,914	11,936	7,211	89,914	56,561	-	44,586	119,320	220,467	(85,304)	(28,435)	(10,786)	(6,028)
3083	GRAVES CO HEALTH CENTER	371,802	507,021	257,801	268,961	491,735	(139,791)	(97,427)	(237,218)	(237,218)	14,317	76,612	15,509	15,537	-	107,658	73,628	-	58,040	304,918	436,586	(218,651)	(81,800)	(20,630)	(7,847)
3084	CALLOWAY CO HEALTH DEPT	238,875	325,751	165,632	172,802	315,930	(89,813)	(34,057)	(123,870)	(123,870)	9,198	49,222	9,964	9,983	6,183	75,352	47,305	-	37,290	160,420	245,015	(107,695)	(43,439)	(13,488)	(5,042)
3085	BELL CO HEALTH DEPT	456,729	622,835	316,688	330,397	604,057	(171,722)	(64,508)	(236,230)	(236,230)	17,587	94,112	19,052	19,087	-	132,251	90,446	-	71,298	48,415	210,159	(80,027)	11,486	273	(9,639)
3086	GRAYSON COUNTY HEALTH DEPT	302,720	412,816	209,902	218,988	400,370	(113,818)	43,962	(69,856)	(69,856)	11,657	62,378	12,627	12,651	31,140	118,796	59,948	-	47,256	93,767	200,971	(47,109)	(19,576)	(9,101)	(6,389)
3087	HARLAN CO HEALTH DEPT	327,088	446,045	226,798	236,615	432,598	(122,980)	(38,041)	(161,021)	(161,021)	12,595	67,399	13,644	13,669	-	94,712	64,774	-	51,060	68,408	184,242	(71,218)	(7,201)	(4,209)	(6,903)
3088	CARTER CO HEALTH DEPT	276,984	377,719	192,056	200,370	366,332	(104,141)	(11,973)	(116,114)	(116,114)	10,666	57,075	11,554	11,575	2,197	82,401	54,851	-	43,239	59,132	157,222	(60,659)	(6,756)	(1,561)	(5,843)
3801	KENTUCKY STATE UNIVERSITY	1,671,127	2,278,893	1,158,733	1,208,891	2,210,189	(628,316)	(465,979)	(1,094,295)	(1,094,295)	64,351	344,348	69,708	69,836	209,459	693,351	330,935	-	260,872	426,076	1,017,883	(408,607)	72,928	46,419	(35,271)
5470	KCTCS	6,852,701	9,344,938	4,751,555	4,957,236	9,063,205	(2,576,500)	(1,869,010)	(4,445,510)	(4,445,510)	263,880	1,412,048	285,848	286,372	-	1,984,268	1,357,046	-	1,069,746	2,396,479	4,823,271	(2,313,225)	(287,047)	(94,096)	(144,634)
7403	ASST OF COMMONWEALTH ATTY	381,188	519,820	264,309	275,751	504,149	(143,320)	(81,076)	(224,396)	(224,396)	14,679	78,546	15,901	15,930	-	110,377	75,487	-	59,506	266,255	401,248	(201,289)	(67,047)	(14,490)	(8,045)
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	119,117	162,438	82,594	86,169	157,541	(44,786)	(1,596)	(46,382)	(46,382)	4,587	24,545	4,969	4,978	4,036	38,528	23,589	-	18,595	53,169	95,353	(39,667)	(11,909)	(2,734)	(2,514)
7409	MUN ELEC POW ASSOC OF KY	49,625	67,673	34,409	35,899	65,633	(18,658)	(26,893)	(45,551)	(45,551)	1,911	10,226	2,070	2,074	13,663	28,033	9,827	-	7,747	37,861	55,435	(26,796)	(2,497)	2,937	(1,046)
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	40,213	54,838	27,883	29,090	53,185	(15,120)	3,849	(11,271)	(11,271)	1,549	8,286	1,677	1,680	34,666	46,309	7,963	-	6,278	1,212	15,453	14,748	13,370	3,587	(849)
7416	KY OFFICE OF BAR ADMISSIO	-	-	-	-	-	-	(23,238)	(23,238)	(23,238)	-	-	-	-	-	-	-	-	-	7,806	7,806	(7,806)	-	-	-
7417	KY ASSOC OF REGIONAL PROG	70,604	96,282	48,956	51,075	93,379	(26,546)	(7,672)	(34,218)	(34,218)	2,719	14,549	2,945	2,951	4,886	25,331	13,982	-	11,022	3,305	28,309	(7,348)	4,730	1,131	(1,490)
7716	MASTER COMMISSIONER BULLITT COUNTY	24,812	33,836	17,205	17,949	32,816	(9,329)	(4,154)	(13,483)	(13,483)	955	5,113	1,035	1,037	5,098	12,283	4,914	-	3,873	47,696	56,483	(24,824)	(14,777)	(4,075)	(524)
7718	MASTER COMM BOONE CO	27,644	37,698	19,168	19,998	36,562	(10,394)	(18,347)	(28,741)	(28,741)	1,065	5,696	1,153	1,155	-	8,004	5,474	-	4,315	54,193	63,982	(36,053)	(14,957)	(4,385)	(583)
7720	MASTER COMM CAMPBELL CO	12,432	16,953	8,620	8,993	16,442	(4,674)	(7,174)	(11,848)	(11,848)	479	2,562	519	520	-	3,601	2,462	-	1,941	23,197	27,600	(14,722)	(7,030)	(1,985)	(262)
7724	MASTER COMM CHRISTIAN CO	7,606	10,373	5,274	5,502	10,060	(2,860)	(3,097)	(5,957)	(5,957)	293	1,567	317	318	-	2,202	1,506	-	1,187	13,490	16,183	(8,462)	(4,164)	(1,194)	(161)
7725	MASTER COMM CLARK CO	3,354	4,574	2,326	2,426	4,436	(1,261)	(2,451)	(3,712)	(3,712)	129	691	140	140	-	971	664	-	524	7,728	8,916	(4,945)	(2,314)	(615)	(71)
7727	MASTER COMM CLINTON/CUMBE	522	712	362	378	690	(196)	(10,111)	(10,307)	(10,307)	20	108	22	22	-	152	103	-	81	18,799	18,983	(13,311)	(4,844)	(667)	(9)
7730	MASTER COMM DAVIESS CO	17,882	24,386	12,399	12,936	23,650	(6,723)	(8,978)	(15,701)	(15,701)	689	3,685	746	747	564	5,742	3,541	-	2,791	36,351	42,683	(22,574)	(11,160)	(2,831)	(376)
7734	MASTER COMM FAYETTE CO	27,850	37,978	19,311	20,147	36,833	(10,471)	(25,163)	(35,634)	(35,634)	1,072	5,739	1,162	1,164	-	8,065	5,515	-	4,348	57,015	66,878	(38,364)	(15,379)	(4,483)	(587)
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	10,165	13,861	7,048	7,353	13,443	(3,822)	(6,815)	(10,637)	(10,637)	391	2,094	424	425	-	2,943	2,013	-	1,587	19,624	23,224	(13,045)	(5,401)	(1,621)	(215)
7743	MASTER COMM GRAYSON CO	9,335	12,729	6,472	6,753	12,346	(3,510)	486	(3,024)	(3,024)	359	1,923	389	390	3,777	6,479	1,849	-	1,457	25,134	28,440	(13,787)	(7,211)	(765)	(198)
7747	MASTER COMM HARDIN CO	26,327	35,902	18,255	19,045	34,819	(9,898)	(15,487)	(25,385)	(25,385)	1,014	5,425	1,098	1,100	-	7,623	5,214	-	4,110	60,850	70,174	(36,524)	(19,354)	(6,117)	(556)
7750	MASTER COMMISSIONER HART COUNTY	-	-	-	-	-	-	(10,837)	(10,837)	(10,837)	-	-	-	-	-	-	-	-	-	6,500	6,500	(6,500)	-	-	-
7751	MASTER COMM HENDERSON CO	6,460	8,809	4,479	4,673	8,544	(2,429)	4,739	2,310	2,310	249	1,331	269	270	8,787	10,657	1,279	-	1,008	3,890	6,177	4,188	1,234	(805)	(137)
7752	HENRY/ TRIMBLE MASTER COM	14,776	20,150	10,246	10,689	19,543	(5,556)	2,659	(2,897)	(2,897)	569	3,045	616	617	977	5,255	2,926	-	2,307	17,207	22,440	(7,145)	(6,185)	(3,544)	(312)
7753	MASTER COMM HOPKINS CO	11,097	15,133	7,695	8,028	14,677	(4,172)	7,912	3,740	3,740	427	2,287	463	464	14,027	17,241	2,198	-	1,732	5,331	9,261	6,965	2,349	(1,100)	(234)
7756	MASTER COMM JEFF CIRCUIT	71,511	97,519	49,585	51,731	94,579	(26,887)	(38,969)	(65,856)	(65,856)	2,754	14,735	2,983	2,988	-	20,706	14,161	-	11,163	131,139	156,463	(83,908)	(38,917)	(11,423)	(1,509)
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	11,208	15,285	7,772	8,108	14,824	(4,214)	375	(3,839)	(3,839)	432	2,310	468	468	3,439	6,685	2,220	-	1,750	20,911	24,881	(9,624)	(6,494)	(1,841)	(237)
7759	MASTER COMM KENTON CO	32,710	44,606	22,680	23,662	43,261	(12,298)	(19,373)	(31,671)	(31,671)	1,260	6,740	1,364	1,367	-	9,471	6,478	-	5,106	60,116	71,700	(38,639)	(17,844)	(5,054)	(692)
7763	MASTER COMM LAUREL CO	12,021	16,393	8,335	8,696	15,899	(4,520)	(4,873)	(9,393)	(9,393)	463	2,477	501	502	-	3,480	2,381	-	1,877	19,983	24,241	(12,458)	(6,119)	(1,928)	(255)
7773	MASTER COMM MCCRACKEN CO	21,690	29,578	15,039	15,690	28,686	(8,155)	(8,713)	(16,868)	(16,868)	835	4,469	905	906	992	7,272	4,295	-	3,386	40,859	48,540	(24,997)	(12,532)	(3,281)	(458)
7776	MASTER COMM MADISON CO	18,934	25,821	13,129	13,697	25,042	(7,119)	(7,876)	(14,995)	(14,995)	729	3,902	790	791	-	5,483	3,750	-	2,956	33,507	40,213	(20,947)	(10,328)	(3,055)	(400)
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	15,735	21,457	10,910	11,382	20,810	(5,916)	4,289	(1,627)	(1,627)	606	3,242	656	658	5,818	10,374	3,116	-	2,456	16,162	21,734	(3,200)	(4,466)	(3,362)	(332)
7790	MASTER COMM NELSON CO	10,139	13,826	7,030	7,334	13,409	(3,812)	(9,573)	(13,385)	(13,385)	390	2,089	423	424	-	2,936	2,008	-	1,583	20,513	24,104	(13,914)	(5,413)	(1,627)	(214)
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	15,418	21,025	10,691	11,153	20,391	(5,797)	(3,633)	(9,430)	(9,430)	594	3,177	643	644	-	4,464	3,053	-	2,407	22,144	27,604	(13,104)	(6,864)	(2,848)	(325)
7794	MASTER COMM OWEN CO	7,623	10,396	5,286	5,515	10,083	(2,866)	1,395	(1,471)	(1,471)	294	1,571	318	319	3,439	5,647	1,510	-	1,190	15,382	18,082	(7,535)	(4,315)	(424)	(161)
7798	MASTER COMM PIKE CO	17,514	23,884	12,144	12,670	23,164	(6,585)	(9,239)	(15,824)	(15,824)	674	3,609	731	732	-	5,072	3,468	-	2,734	31,176	37,378	(19,891)	(9,204)	(2,842)	(369)
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	19,705	26,871	13,663	14,254	26,061	(7,409)	(3,787)	(11,196)	(11,196)	759	4,060	822	823	1,751	7,456	3,902	-	3,076	34,047	41,025	(19,644)	(10,514)	(2,994)	(416)
7807	MASTER COMM SIMPSON CO	6,528	8,902	4,527	4,723	8,634	(2,455)	(5,391)	(7,846)	(7,846)	251	1,345	272	273	-	1,890	1,293	-	1,019	14,764	17,076	(10,044)	(4,014)	(990)	(138)

Kentucky 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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB (Expense Offset)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB (Expense Offset)	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy 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)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
7814	MASTER COMM WARREN CO	28,586	38,982	19,821	20,679	37,807	(10,748)	(11,209)	(21,957)	(21,957)	1,101	5,890	1,192	1,195	-	8,277	5,661	-	4,462	36,705	46,828	(24,372)	(10,162)	(3,413)	(603)
7817	LOGAN CO MASTER COM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	5,844	7,969	4,052	4,227	7,729	(2,197)	(2,340)	(4,537)	(4,537)	225	1,204	244	244	-	1,692	1,157	-	912	10,196	12,265	(6,430)	(3,129)	(890)	(123)
7821	MASTER COMM MUHLENBERG CO	14,109	19,240	9,783	10,206	18,660	(5,305)	(4,398)	(9,703)	(9,703)	543	2,907	589	590	-	4,086	2,794	-	2,202	26,226	31,222	(16,034)	(8,137)	(2,669)	(296)
8024	SEVEN CO SERVICES INC	4,383,572	5,977,819	3,039,500	3,171,071	5,797,598	(1,648,149)	(117,446)	(1,765,595)	(1,765,595)	168,800	903,266	182,852	183,188	3,469,740	4,739,046	868,083	-	684,301	217,320	1,769,704	1,305,517	1,367,871	388,476	(92,522)
8201	KY RIVER COMM CARE INC	758,602	1,034,496	526,003	548,772	1,003,307	(285,222)	(1,729)	(286,951)	(286,951)	29,212	156,315	31,644	31,702	600,456	820,117	150,227	-	118,422	37,608	306,257	225,925	236,718	67,229	(16,011)
8202	NORTHERN KY REG MHMR BD	1,654,212	2,255,826	1,147,004	1,196,655	2,187,817	(621,956)	145,644	(476,312)	(476,312)	63,700	340,862	69,002	69,129	1,353,561	1,832,554	327,585	-	258,232	48,790	634,607	565,045	526,208	141,609	(34,914)
8204	COMMUNICARE INC	3,266,353	4,454,282	2,264,838	2,362,876	4,319,994	(1,228,094)	89,045	(1,139,049)	(1,139,049)	125,779	673,056	136,250	136,500	127,406	1,073,212	646,839	-	509,896	674,337	1,831,072	(530,952)	(95,922)	(62,047)	(68,939)
8205	ADANTA/BEHAVIORAL HLTH SR	3,438,774	4,689,410	2,384,392	2,487,605	4,548,033	(1,292,921)	147,387	(1,145,534)	(1,145,534)	132,419	708,584	143,442	143,705	989,734	1,985,465	680,983	-	536,812	43,375	1,261,170	281,204	452,056	63,613	(72,579)
8208	CUMBERLAND RIVER MHMR	5,962,337	8,130,759	4,134,190	4,313,147	7,885,632	(2,241,738)	1,098,775	(1,142,963)	(1,142,963)	229,595	1,228,582	248,708	249,164	1,178,442	2,904,896	1,180,727	-	930,755	3,667,501	5,778,983	(1,483,185)	(967,587)	(297,472)	(125,843)
8209	FOUR RIVERS BEHAVIORAL HEALTH	2,676,407	3,649,781	1,855,779	1,936,110	3,539,747	(1,006,284)	851,053	(155,231)	(155,231)	103,062	551,493	111,641	111,846	508,354	1,283,334	530,011	-	417,803	917,104	1,864,918	(181,948)	(220,372)	(122,774)	(56,490)
8210	NEW VISTA OF THE BLUEGRASS, INC.	11,526,459	15,718,479	7,992,265	8,338,227	15,244,595	(4,333,755)	(2,646,714)	(6,980,469)	(6,980,469)	443,855	2,375,110	480,805	481,686	-	3,337,601	2,282,595	-	1,799,346	6,997,947	11,079,888	(5,312,807)	(1,624,144)	(562,056)	(243,280)
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	4,582,653	6,249,304	3,177,540	3,315,086	6,060,898	(1,723,001)	2,797,761	1,074,760	1,074,760	176,467	944,289	191,157	191,507	1,409,736	2,736,689	907,507	-	715,378	1,528,191	3,151,076	307,395	(382,310)	(242,749)	(96,722)
8216	COMPREHEND INC REG MHMR B	1,450,578	1,978,134	1,005,808	1,049,347	1,918,497	(545,393)	(411,593)	(956,986)	(956,986)	55,858	298,902	60,508	60,619	-	420,029	287,259	-	226,444	825,097	1,338,800	(663,358)	(180,032)	(44,764)	(30,617)
8220	LIFESKILLS INC	7,563,895	10,314,783	5,244,685	5,471,712	10,003,810	(2,843,897)	387,399	(2,456,498)	(2,456,498)	291,267	1,558,595	315,514	316,092	428,282	2,618,483	1,497,885	-	1,180,767	2,294,483	4,973,135	(1,473,697)	(481,696)	(239,614)	(159,645)
8221	MOUNTAIN COMP CARE CENTER	2,035,442	2,775,705	1,411,343	1,472,436	2,692,023	(765,292)	(447,942)	(1,213,234)	(1,213,234)	78,380	419,417	84,905	85,060	-	589,382	403,080	-	317,744	902,575	1,623,399	(762,378)	(182,662)	(46,016)	(42,961)
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	290,143	395,664	201,181	209,889	383,736	(109,089)	(96,936)	(206,025)	(206,025)	11,173	59,786	12,103	12,125	-	84,014	57,457	-	45,293	442,071	544,821	(267,169)	(135,330)	(52,185)	(6,123)
10010	LEGS LEGISLATIVE RES COMM	14,142,359	19,285,746	9,806,089	10,230,565	18,704,316	(5,317,289)	(256,802)	(5,574,091)	(5,574,091)	544,587	2,914,134	589,922	591,004	649,704	4,744,764	2,800,624	-	2,207,703	53,754	5,062,081	(948,394)	808,366	121,203	(298,492)
20020	JUDL JUDICIAL RET SYSTEM	34,575	47,149	23,974	25,011	45,728	(13,000)	(8,471)	(21,471)	(21,471)	1,331	7,124	1,442	1,445	1,207	11,218	6,847	-	5,397	62,237	74,481	(37,130)	(19,501)	(5,902)	(730)
20025	JUDL ADM OFF OF THE COURT	27,711,156	37,789,335	19,214,479	20,046,217	36,650,054	(10,418,928)	(755,787)	(11,174,715)	(11,174,715)	1,067,087	5,710,083	1,155,919	1,158,038	842,113	8,866,153	5,487,664	-	4,325,870	10,955,015	20,768,549	(7,540,856)	(2,632,347)	(1,144,315)	(584,877)
31030	UNIFIED PROSECUTORIAL SYS	32,761,841	44,676,887	22,716,545	23,699,877	43,329,959	(12,317,901)	(1,207,318)	(13,525,219)	(13,525,219)	1,261,577	6,750,812	1,366,598	1,369,104	2,045,777	11,532,291	6,487,856	-	5,114,311	1,777,016	13,379,183	(3,313,841)	1,680,071	478,359	(691,480)
31035	DEPT OF AGRICULTURE	5,342,847	7,285,969	3,704,946	3,865,009	7,066,310	(2,008,821)	(576,805)	(2,585,626)	(2,585,626)	205,740	1,100,932	222,867	223,275	-	1,547,074	1,058,049	-	834,049	574,466	2,466,564	(863,660)	82,213	(25,276)	(112,768)
31040	ATTORNEY GENERALS OFFICE	6,453,204	8,800,148	4,474,550	4,668,240	8,534,840	(2,426,296)	421,029	(2,005,267)	(2,005,267)	248,497	1,329,729	269,183	269,677	1,579,097	3,447,686	1,277,934	-	1,007,382	423,759	2,709,075	(237,673)	771,879	340,608	(136,203)
31045	AUDITOR OF PUBLIC ACCOUNT	7,340,446	10,010,068	5,089,749	5,310,070	9,708,283	(2,759,884)	1,228,958	(1,530,926)	(1,530,926)	282,662	1,512,551	306,193	306,754	3,128,723	5,254,221	1,453,635	-	1,145,886	-	2,599,521	710,498	1,496,488	602,643	(154,930)
31066	REGISTRY OF ELECTION	356,914	486,719	247,479	258,191	472,045	(134,194)	(52,402)	(186,596)	(186,596)	13,744	73,545	14,888	14,915	13,113	116,461	70,680	-	55,716	25,351	151,747	(48,373)	17,330	3,290	(7,533)
31070	GOVERNORS OFFICE	1,004,699	1,370,094	696,642	726,798	1,328,788	(377,750)	(63,311)	(441,061)	(441,061)	38,688	207,025	41,909	41,986	1,935	292,855	198,961	-	156,839	36,005	391,805	(103,987)	28,349	(2,107)	(21,205)
31074	DEPT OF VETERANS AFFAIRS	18,417,543	25,115,759	12,770,434	13,323,229	24,358,564	(6,924,686)	1,173,628	(5,751,058)	(5,751,058)	709,214	3,795,067	768,253	769,662	5,595,722	10,928,704	3,647,242	-	2,875,084	602,251	7,124,577	1,398,366	2,487,667	306,818	(388,724)
31076	MILITARY AFFAIRS COMM	32,633	44,501	22,627	23,606	43,159	(12,269)	(5,982)	(18,251)	(18,251)	1,257	6,724	1,361	1,364	-	9,449	6,462	-	5,094	6,197	17,753	(6,798)	(405)	(411)	(689)
31082	KY INFRASTRUCTURE	615,751	839,691	426,952	445,433	814,376	(231,512)	105,022	(126,490)	(126,490)	23,711	126,880	25,685	25,732	144,702	322,999	121,938	-	96,122	-	218,060	26,210	73,134	18,591	(12,997)
31085	LT GOVERNORS OFFICE	248,236	338,516	172,123	179,573	328,310	(93,332)	(1,796)	(95,128)	(95,128)	9,559	51,151	10,355	10,374	1,727	73,607	49,158	-	38,751	26,907	114,816	(34,498)	893	(2,367)	(5,238)
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-	(135,215)	(135,215)	(135,215)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	709,259	967,208	491,789	513,077	938,048	(266,670)	74,703	(191,967)	(191,967)	27,312	146,148	29,585	29,640	168,103	373,476	140,455	-	110,719	-	251,174	11,142	91,877	34,252	(14,969)
31095	DEPT MILITARY AFFAIRS	6,780,326	9,246,241	4,701,371	4,904,880	8,967,483	(2,549,289)	(2,351,334)	(4,900,623)	(4,900,623)	261,093	1,397,135	282,829	283,347	-	1,963,311	1,342,714	-	1,058,448	2,795,765	5,196,927	(2,188,153)	(603,465)	(298,890)	(143,108)
31097	OFF OF MINORITY EMPOWMENT	42,412	57,837	29,408	30,681	56,093	(15,946)	31,636	15,690	15,690	1,633	8,739	1,769	1,772	53,250	65,530	8,399	-	6,621	22,047	37,067	26,073	7,840	(4,555)	(896)
31110	OFF OF SECRETARY TO CABIN	-	-	-	-	-	-	(97,542)	(97,542)	(97,542)	-	-	-	-	-	-	-	-	-	50,087	50,087	(45,443)	(4,644)	-	-
31112	GOV OFF LOCAL DEVELOPMENT	1,323,889	1,805,370	917,964	957,700	1,750,942	(497,760)	(36,135)	(533,895)	(533,895)	50,980	272,797	55,224	55,325	92,782	476,128	262,171	-	206,667	161,416	630,254	(112,964)	17,731	(30,950)	(27,942)
31120	SECRETARY OF STATE	909,496	1,240,268	630,630	657,928	1,202,876	(341,955)	(61,551)	(403,506)	(403,506)	35,022	187,408	37,938	38,007	-	263,353	180,108	-	141,978	77,573	399,659	(125,414)	12,856	(4,551)	(19,196)
31125	STATE TREASURERS OFFICE	916,734	1,250,138	635,649	663,165	1,212,449	(344,677)	(43,171)	(387,848)	(387,848)	35,301	188,900	38,240	38,310	139,418	404,868	181,542	-	143,107	97,598	422,247	(95,925)	67,293	30,599	(19,347)
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	80,897	110,318	56,093	58,521	106,992	(30,416)	(765)	(31,181)	(31,181)	3,115	16,669	3,374	3,381	10,266	33,690	16,020	-	12,629	3,275	31,924	(4,470)	6,754	1,189	(1,708)
31137	KY COMM NETWORK AUTH	416,053	567,366	288,485	300,973	550,261	(156,429)	(116,111)	(272,540)	(272,540)	16,021	85,731	17,355	17,387	-	120,473	82,391	-	64,948	63,397	210,736	(77,817)	1,551	(5,218)	(8,779)
31150	BOARD OF ACCOUNTANCY	108,379	147,795	75,148	78,401	143,339	(40,749)	(15,512)	(56,261)	(56,261)	4,173	22,332	4,521	4,529	-	31,382	21,462	-	16,919	13,144	51,525	(16,745)	557	(1,667)	(2,288)
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	62,570	85,326	43,385	45,263	82,754	(23,525)	(15,121)	(38,646)	(38,646)	2,409	12,893	2,610	2,615	8,904	27,022	12,391	-	9,768	8,992	31,151	(9,185)	4,417	1,960	(1,321)
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	225,622	307,678	156,443	163,215	298,402	(84,830)	173,050	88,220	88,220	8,688	46,491	9,411	9,429	84,860	150,191	44,680	-	35,221	-	79,901	58,847	15,469	737	(4,762)
31180	BOARD OF DENTISTRY	113,436	154,691	78,655	82,059	150,027	(42,650)	(34,398)	(77,048)	(77,048)	4,368	23,374	4,732	4,740	-	32,846	22,464	-	17,708	37,288	77,460	(33,987)	(5,388)	(2,844)	(2,395)
31185	BOARD OF ELECTIONS	282,220	384,860	195,687	204,158	373,257	(106,110)	(11,423)	(117,533)	(117,533)	10,868	58,153	11,772	11,794	1,453	83,172	55,888	-	44,056	10,944	110,888	(28,829)	7,705	(634)	(5,957)
31190	BRD OF EMBALMERS/FUN DIR	110,646	150,887	76,720	80,041	146,338	(41,601)	32,239	(9,362)	(9,362)	4,261	22,799	4,615	4,624	28,168	60,206	21,911	-	17,273	8,141	47,325	9,884	4,117	1,217	(2,336)
31200	BOARD OF EXM ARCHITECTS	74,104	101,054	51,382	53,606	98,008	(27,862)	(13,634)	(41,496)	(41,496)	2,854	15,270	3,091	3,097	-	21,458	14,675	-	11,568	14,023	40,266	(15,488)	(878)	(878)	(1,564)
31205	KY LANDSCAPE ARCH REG BD	12,586	17,163	8,727	9,105	16,646	(4,732)	(2,196)	(6,928)	(6,928)	485	2,593	525	526	-	3,644	2,492	-	1,965	2,318	6,775	(2,610)	(107)	(148)	(266)
31215	BD EXAMINERS OF SOCIAL WK	67,516	92,070	46,814	48,841	89,294	(25,385)	11,513	(13,872)	(13,872)	2,600	13,912	2,816	2,821	12,322	31,871	13,370	-	10,540	-	23,910	3,629	4,967	790	(1,426)
31225	BD OF HAIRDRESSERS/CSMTG	357,659	487,734	247,995	258,730	473,030	(134,474)	(32,208)	(166,682)	(166,682)	13,773	73,698	14,919	14,946	11,933	115,496	70,827	-	55,833	57,715	184,375	(69,099)	4,725	3,044	(7,549)
31245	BD OF MEDICAL LICENSURE	462,838	631,166	320,924	334,816	612,137	(174,019)	13,795	(160,224)	(160,224)	17,823	95,371	19,306	19,342	7,122	141,141	91,656	-	72,252	7,911	171,819	(36,033)	15,730	(604)	(9,770)
31250	BOARD OF NURSING	1,864,082	2,542,024	1,292,525	1,348,475	2,465,386	(700,864)	(8,602)	(709,466)	(709,466)	71,781	384,107	77,757	77,899	88,631	628,394	369,146	-	290,994	22,650	682,790	(136,199)	106,639	14,509	(39,344)
31260	BOARD OF OPTOMETRIC EXM	38,596	52,633	26,762	27,920	51,046	(14,512)	(8,167)	(22,679)	(22,679)	1,486	7,953	1,610	1,613	-	11,176	7,643	-	6,025	9,882	23,550	(10,132)	(1,106)	(321)	(814)
31263	KY RESPIRATORY CARE BD	54,083	73,752	37,500	39,123	71,528	(20,334)	(5,061)	(25,395)	(25,395)	2,083	11,144	2,256	2,260	5,366	21,026	10,710	-	8,443	11,472	30,625	(10,538)	927	1,154	(1,142)
31268	PERSONNEL BOARD	143,775	196,064	99,692	104,007	190,153	(54,057)	(41,409)	(95,466)	(95,466)	5,536	29,626	5,997	6,008	-	41,631	28,472	-	22,444	60,513	111,429	(45,592)	(13,822)	(7,348)	(3,036)
31270	KY BOARD OF PHARMACY	570,335	777,759	395,462	412,580	754,311	(214,437)	(78,459)	(292,896)	(292,896)	21,962	117,522	23,790	23,834	-	165,146	112,944	-	89,033	75,541	277,518	(104,232)	4,643	(745)	(12,038)
31275	BD OF PHYSICAL THERAPY	92,174	125,696	63,912	66,679	121,907	(34,656)	(73)	(34,729)	(34,729)	3,549	18,993	3,845	3,852	0	26,690	18,253	-	14,389	7,989	40,631	(12,874)	1,196	(319)	(1,945)
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	317,933	433,561	220,450	229,992	420,490	(119,537)	(1,828)	(121,365)	(121,365)	12,243	65,512	13,262	13,286	24,718	116,778	62,961	-	49,631	2,386	114,978	(11,425)	19,605	332	(6,711)
31310	KY BOARD OF VET EXAMINER	65,864	89,818	45,669	47,646	87,110	(24,764)	28,132	3,368	3,368	2,536	13,572	2,747	2,752	71,174	90,245	13,043	-	10,282	-	23,325	22,511	30,789	15,010	(1,390)
31345	SCHOOL FAC CONSTR COMM	67,695	92,315	46,939	48,971	89,532	(25,452)	(13,837)	(39,289)	(39,289)	2,607	13,949	2,824	2,829	-	19,602	13,406	-	10,568	15,820	39,794	(15,386)	(1,962)	(1,416)	(1,429)
31354	EXECUTIVE BRANCH ETH COMM	138,009	188,200	95,693	99,835	182,527	(51,889)	(58,465)	(110,354)	(110,354)	5,314	28,438	5,757	5,767	-	39,962	27,330	-	21,544	30,214	79,088	(38,022)	1,672	137	(2,913)
31370	COMMISSION ON HUMAN RIGHT	449,054	612,369	311,367	324,845	593,907	(168,837)	(67,691)	(236,528)	(236,528)	17,292	92,531	18,731	18,766	-	130,028	88,927	-	70,100	93,037	252,064	(83,369)	(13,422)	(15,765)	(9,479)
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	940,101	1,282,003	651,851	680,068	1,243,353	(353,462)	(270,303)	(623,765)	(623,765)	36,201	193,715	39,215	39,286	-	272,216	186,169	-	146,755	291,223	624,147	(248,341)	(51,735)	(32,014)	(19,841)
31765	OFFICE OF STATE BUD DIREC	586,883	800,324	406,935	424,550	776,196	(220,658)	(137,378)	(358,036)	(358,036)	22,599	120,931	24,481	24,526	-	169,938	116,221	-	91,616	150,377	358,214	(131,717)	(21,682)	(22,490)	(12,387)
35605	TRAN OFF OF THE SECRETARY	2,068,032	2,820,148	1,433,941	1,496,012	2,735,125	(777,545)	(87,510)	(865,055)	(865,055)	79,635	426,133	86,264	86,422	56,966	655,785	409,534	-	322,832	108,402	840,768	(206,665)	75,186	(9,857)	(43,648)
35607	TRAN OFFICE OF LEGAL SVC	1,135,734	1,548,786	787,500	821,589	1,502,092	(427,017)	(49,097)	(476,114)	(476,114)	43,734	234,026	47,375	47,462	-	328,863	224,910	-	177,295	72,883	475,088	(137,265)	22,614	(7,604)	(23,971)

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

Kentucky 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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB (Expense Offset)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB (Expense Offset)	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy 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)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
35609	DIVISION OF FACILITY MANA	824,894	1,124,897	571,969	596,727	1,090,983	(310,146)	(4,991)	(315,137)	(315,137)	31,765	169,975	34,409	34,472	30,184	269,040	163,354	-	128,771	10,934	303,059	(47,829)	32,257	(1,037)	(17,411)
35615	TRAN DEPT OF AVIATION	721,366	983,718	500,184	521,835	954,060	(271,222)	52,069	(219,153)	(219,153)	27,778	148,643	30,090	30,146	40,193	249,072	142,853	-	112,609	12,627	268,089	(33,762)	31,520	(1,549)	(15,225)
35616	TRAN OFFICE OF PERSONNEL	794,469	1,083,407	550,872	574,718	1,050,744	(298,707)	(68,597)	(367,304)	(367,304)	30,593	163,706	33,140	33,201	1,780	231,827	157,329	-	124,021	100,188	381,538	(122,908)	(1,609)	(8,427)	(16,767)
35617	OFFICE OF INFORMAT TECHNO	884,127	1,205,673	613,040	639,577	1,169,324	(332,417)	(161,982)	(494,399)	(494,399)	34,046	182,181	36,880	36,947	-	256,008	175,085	-	138,017	142,839	455,941	(166,143)	(4,924)	(10,205)	(18,661)
35618	OFFICE OF AUDITS	1,069,673	1,458,699	741,695	773,800	1,414,722	(402,179)	(254,416)	(656,595)	(656,595)	41,190	220,414	44,619	44,701	-	309,734	211,828	-	166,982	212,101	590,911	(238,391)	(9,990)	(10,219)	(22,577)
35619	DOT PAYROLL DIVISION	402,766	549,246	279,272	291,360	532,688	(151,433)	5,539	(145,894)	(145,894)	15,510	82,993	16,801	16,831	227,579	344,204	79,760	-	62,874	306,969	449,603	2,685	(37,334)	(62,250)	(8,500)
35625	TRAN DEPT OF HIGHWAYS	103,488,568	141,125,985	71,757,336	74,863,509	136,871,285	(38,909,955)	(5,213,221)	(44,123,176)	(44,123,176)	3,985,088	21,324,565	4,316,824	4,324,747	2,004,753	31,970,889	20,493,927	-	16,155,159	3,277,142	39,926,228	(10,699,539)	4,351,180	577,272	(2,184,253)
35628	TRAN DEPT OF INTERGOV PRO	350,215	477,583	242,833	253,345	463,185	(131,675)	(50,112)	(181,787)	(181,787)	13,486	72,164	14,609	14,635	1,681	103,089	69,353	-	54,671	38,927	162,951	(64,398)	11,044	884	(7,392)
35630	TRAN DEPT OF VEH REGULATE	6,235,316	8,503,018	4,323,470	4,510,620	8,246,667	(2,344,374)	826,293	(1,518,081)	(1,518,081)	240,106	1,284,832	260,094	260,571	1,608,386	3,413,883	1,234,785	-	973,369	-	2,208,154	178,656	843,023	315,654	(131,605)
36635	CAB FOR ECONOMIC DEVELOPMENT	2,491,495	3,397,618	1,727,563	1,802,344	3,295,186	(936,760)	(16,832)	(953,592)	(953,592)	95,941	513,390	103,928	104,119	38,844	760,281	493,393	-	388,937	14,492	896,822	(203,354)	112,993	6,407	(52,587)
39075	KHEAA DIV OF FINANCIAL AF	133,619	182,215	92,650	96,660	176,721	(50,239)	(197,782)	(248,021)	(248,021)	5,145	27,533	5,574	5,584	-	38,691	26,461	-	20,859	146,325	193,645	(110,888)	(32,208)	(9,038)	(2,820)
39079	COMMONWEALTH OF TECHNOL	6,518,478	8,889,162	4,519,810	4,715,459	8,621,169	(2,450,838)	(1,978,698)	(4,429,536)	(4,429,536)	251,010	1,343,179	271,906	272,405	-	1,887,490	1,290,860	-	1,017,572	1,099,781	3,408,213	(1,416,566)	55,022	(21,598)	(137,581)
39084	KY RIVER AUTHORITY	165,476	223,530	113,657	118,577	216,791	(61,630)	(55,972)	(117,602)	(117,602)	6,312	33,776	6,837	6,850	-	47,463	32,460	-	25,588	46,919	104,967	(44,334)	(5,172)	(4,539)	(3,459)
39103	OFFICE OF PVA'S	15,985,915	21,799,780	11,084,382	11,564,192	21,142,555	(6,010,435)	(1,864,898)	(7,875,333)	(7,875,333)	615,578	3,294,012	666,822	668,045	382,887	5,011,766	3,165,705	-	2,495,493	1,443,391	7,104,589	(2,372,591)	512,664	104,508	(337,404)
39130	DEPT OF REVENUE	18,365,745	25,045,122	12,734,518	13,285,758	24,290,057	(6,905,211)	(1,876,398)	(8,781,609)	(8,781,609)	707,219	3,784,394	766,092	767,497	493,087	5,811,070	3,636,984	-	2,866,998	795,595	7,299,577	(2,102,649)	870,563	131,210	(387,631)
39750	OFFICE OF SECRETARY	3,203,338	4,368,350	2,221,144	2,317,291	4,236,652	(1,204,401)	98,056	(1,106,345)	(1,106,345)	123,353	660,071	133,621	133,866	81,288	1,008,846	634,360	-	500,059	75,882	1,210,301	(260,825)	117,072	9,908	(67,610)
39757	FIN OFFICE OF INSP GENERAL	27,354	37,302	18,967	19,788	36,177	(10,284)	(18,387)	(28,671)	(28,671)	1,053	5,636	1,141	1,143	29,559	37,479	5,417	-	4,270	1,009	10,696	8,340	12,787	6,234	(579)
39758	OFF OF THE CONTROLLER	2,512,602	3,426,403	1,742,199	1,817,614	3,323,103	(944,696)	141,178	(803,518)	(803,518)	96,754	517,740	104,808	105,001	303,837	1,031,386	497,573	-	392,232	39,264	929,069	(108,587)	201,241	62,693	(53,032)
39785	DEPT FACILITIES SUPP SVCS	5,463,598	7,450,636	3,788,373	3,952,360	7,226,013	(2,054,221)	(386,980)	(2,441,201)	(2,441,201)	210,390	1,125,814	227,904	228,322	22,940	1,604,980	1,081,961	-	852,899	107,597	2,042,457	(560,632)	228,083	10,389	(115,316)
50235	KY STATE FAIR BOARD	5,427,731	7,401,725	3,763,503	3,926,414	7,178,576	(2,040,736)	535,770	(1,504,966)	(1,504,966)	209,008	1,118,423	226,408	226,823	279,457	1,851,111	1,074,858	-	847,300	-	1,922,158	(233,851)	258,808	18,554	(114,558)
50410	COMM KY HERITAGE COUNCIL	591,897	807,162	410,412	428,177	782,827	(222,543)	37,782	(184,761)	(184,761)	22,792	121,965	24,690	24,735	107,807	279,197	117,214	-	92,398	11,353	220,965	20,497	51,182	(955)	(12,492)
50529	KY ARTS COUNCIL	268,496	366,145	186,171	194,230	355,106	(100,950)	(55,211)	(156,161)	(156,161)	10,339	55,326	11,200	11,220	40,802	118,548	53,171	-	41,914	77,836	172,921	(65,230)	7,568	8,955	(5,667)
50550	KY HISTORICAL SOCIETY	900,563	1,228,086	624,437	651,467	1,191,062	(338,597)	(56,665)	(395,262)	(395,262)	34,678	185,568	37,565	37,634	-	260,767	178,339	-	140,583	38,675	357,597	(99,035)	24,990	(3,778)	(19,007)
50660	DEPT OF FISH & WILDLIFE	7,543,377	10,286,803	5,230,459	5,456,870	9,976,675	(2,836,183)	(978,975)	(3,815,158)	(3,815,158)	290,477	1,554,367	314,658	315,235	-	2,184,260	1,493,822	-	1,177,564	937,203	3,608,589	(1,283,097)	59,659	(41,679)	(159,212)
50665	COMM KY HORSE PARK	1,414,643	1,929,130	980,891	1,023,351	1,870,970	(531,882)	(8,439)	(540,321)	(540,321)	54,474	291,497	59,009	59,117	162,275	571,898	280,143	-	220,834	31,912	532,889	(67,915)	114,150	22,631	(29,858)
50670	DEPT OF PARKS	12,713,983	17,337,890	8,815,676	9,197,280	16,815,183	(4,780,244)	(275,734)	(5,055,978)	(5,055,978)	489,584	2,619,807	530,340	531,312	389,419	4,070,878	2,517,761	-	1,984,726	103,641	4,606,128	(971,932)	645,338	59,688	(268,345)
50850	COMM OFFICE OF SECRETARY	587,815	801,596	407,582	425,225	777,429	(221,009)	(166,441)	(387,450)	(387,450)	22,635	121,124	24,520	24,565	-	170,209	116,406	-	91,761	141,814	349,981	(146,887)	(12,542)	(7,939)	(12,404)
50852	KY ARTISANS CTR AT BEREA	354,938	484,024	246,108	256,762	469,431	(133,451)	29,800	(103,651)	(103,651)	13,668	73,137	14,806	14,833	25,063	127,839	70,289	-	55,408	17,387	143,084	(21,860)	12,108	1,999	(7,492)
50860	DEPT OF TOURISM	635,849	867,099	440,888	459,972	840,957	(239,068)	(86,411)	(325,479)	(325,479)	24,485	131,021	26,523	26,572	70,878	254,994	125,918	-	99,260	73,650	298,828	(90,285)	44,057	15,814	(13,420)
51106	DEPT OF WORKPLACE STANDARDS	2,416,544	3,295,409	1,675,594	1,748,125	3,196,058	(908,580)	1,906,075	997,495	997,495	93,055	497,946	100,802	100,986	821,413	1,521,147	478,550	-	377,236	64,693	920,479	570,119	91,431	(9,879)	(51,004)
51107	DEPARTMENT OF WORKERS' CLAIMS	4,033,537	5,500,481	2,796,791	2,917,856	5,334,651	(1,516,542)	3,145,483	1,628,941	1,628,941	155,321	831,139	168,251	168,560	1,362,138	2,530,088	798,765	-	629,658	73,722	1,502,145	905,734	180,588	26,754	(85,133)
51113	KY OSH REVIEW COMMISSION	106,916	145,800	74,134	77,343	141,404	(40,199)	85,852	45,653	45,653	4,117	22,031	4,460	4,468	36,352	67,311	21,173	-	16,690	8,436	46,299	22,200	1,561	(492)	(2,257)
51114	WORKERS' COMP FUNDING COMMISSION	389,778	531,535	270,266	281,965	515,510	(146,550)	320,936	174,386	174,386	15,009	80,317	16,259	16,289	142,159	255,024	77,188	-	60,847	61,032	199,067	74,435	(4,848)	(5,405)	(8,225)
51142	OFFICE OF UNEMPLOYMENT INSURANCE	4,150,224	5,659,605	2,877,700	3,002,267	5,488,978	(1,560,414)	3,730,431	2,170,017	2,170,017	159,815	855,183	173,119	173,436	1,925,684	3,127,422	821,872	-	647,874	1,919,537	3,389,283	487,736	(479,646)	(182,356)	(87,595)
51143	DISABILITY DETERMINATION SVCS PROG	9,068,188	12,366,167	6,287,739	6,559,916	11,993,349	(3,409,486)	3,873,227	463,741	463,741	349,193	1,868,565	378,262	378,956	9,799,264	12,425,047	1,795,781	-	1,415,596	-	3,211,377	3,099,373	4,239,099	2,066,593	(191,395)
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	205,190	279,815	142,276	148,434	271,379	(77,148)	(88,538)	(165,686)	(165,686)	7,901	42,281	8,559	8,575	-	59,415	40,634	-	32,031	106,291	178,956	(86,343)	(22,693)	(6,174)	(4,331)
51407	KY ENVIRONMENTAL EDUC COU	42,078	57,382	29,177	30,440	55,652	(15,821)	(13,068)	(28,889)	(28,889)	1,620	8,671	1,755	1,758	1,640	13,824	8,333	-	6,569	15,262	30,164	(14,189)	(1,669)	408	(889)
51507	OFFICE OF THE SECRETARY	4,331,688	5,907,066	3,003,525	3,133,538	5,728,978	(1,628,642)	3,390,768	1,762,126	1,762,126	166,803	892,575	180,688	181,020	1,379,945	2,634,228	857,808	-	676,201	-	1,534,009	994,796	185,543	11,305	(91,426)
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	274,956	374,954	190,650	198,903	363,650	(103,379)	231,842	128,463	128,463	10,588	56,657	11,469	11,490	107,187	186,803	54,450	-	42,922	64,522	161,894	47,597	(30,761)	(6,122)	(5,804)
51509	OFFICE OR EDUCATIONAL PROGRAMS	43,259	58,992	29,995	31,294	57,214	(16,265)	27,373	11,108	11,108	1,666	8,914	1,804	1,808	29,112	41,638	8,567	-	6,753	-	15,320	13,555	10,014	3,661	(913)
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	1,266	1,727	878	916	1,675	(476)	(1,991,398)	(1,991,874)	(1,991,874)	49	261	53	53	36,606	36,973	251	-	198	904,561	905,010	(802,300)	(39,309)	(26,402)	(27)
51531	DEPT WORKFORCE INVESTMENT	8,895,955	12,131,296	6,168,315	6,435,323	11,765,559	(3,344,729)	2,903,709	(441,020)	(441,020)	342,561	1,833,075	371,078	371,758	1,382,795	3,958,706	1,761,674	-	1,388,710	347,693	3,498,077	399,079	251,413	(2,101)	(187,762)
51532	KY COMM ON PROPRIETARY ED	53,441	72,877	37,055	38,659	70,680	(20,093)	(10,747)	(30,840)	(30,840)	2,058	11,012	2,229	2,233	-	15,474	10,583	-	8,342	10,148	29,073	(11,131)	(666)	(675)	(1,128)
51540	EDUC DEPT OF EDUCATION	7,063,907	9,632,956	4,898,002	5,110,022	9,342,539	(2,655,910)	(304,359)	(2,960,269)	(2,960,269)	272,013	1,455,569	294,658	295,198	143,832	2,189,257	1,398,872	-	1,102,716	379,784	2,881,372	(786,408)	265,021	(21,635)	(149,092)
51545	KY EDUCATIONAL TV AUTHOR	1,288,428	1,484,385	2,280,144	2,378,845	4,349,189	(1,236,394)	(439,031)	(1,675,425)	(1,675,425)	126,629	677,604	137,171	137,422	-	952,197	513,240	-	532,718	1,697,270	(620,546)	(17,585)	(37,536)	(69,406)
51555	KY DEPT LIBRARY & ARCHIVE	1,330,846	1,814,856	922,787	962,732	1,760,142	(500,376)	(142,568)	(642,944)	(642,944)	51,248	274,230	55,514	55,616	205,198	590,558	263,548	-	207,753	159,603	630,904	(159,414)	102,147	45,009	(28,088)
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	11,070,757	15,097,045	7,676,289	8,008,573	14,641,896	(4,162,419)	(635,478)	(4,797,897)	(4,797,897)	426,307	2,281,209	461,796	462,643	1,198,498	4,404,146	2,192,352	-	1,728,209	4,066,181	7,986,742	(1,657,182)	(856,771)	(834,982)	(233,662)
53723	OFFICE INSPECTOR GENERAL	5,850,535	7,978,297	4,056,669	4,232,270	7,737,766	(2,199,703)	8,450	(2,191,253)	(2,191,253)	225,290	1,205,545	244,044	244,492	1,128,269	2,822,350	1,158,587	-	913,302	202,683	2,274,572	23,279	586,114	61,868	(123,482)
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	2,355,215	3,211,775	1,633,069	1,703,759	3,114,945	(885,521)	(534,403)	(1,419,924)	(1,419,924)	90,693	485,309	98,243	98,423	1,024,451	1,706,426	466,405	-	367,662	4,463,435	5,297,502	(1,150,278)	(1,459,641)	(931,448)	(49,709)
53727	DEPT FOR INCOME SUPPORT	3,036,136	4,140,339	2,105,209	2,196,338	4,015,515	(1,141,536)	(2,944,557)	(4,086,093)	(4,086,093)	116,914	625,618	126,647	126,879	683,663	1,562,807	601,249	-	473,958	10,215,510	11,290,717	(3,730,035)	(3,798,402)	(2,135,393)	(64,080)
53728	DEPT FOR PUBLIC HEALTH	18,760,460	25,583,390	13,008,207	13,571,294	24,812,096	(7,053,617)	3,798,526	(3,255,091)	(3,255,091)	722,418	3,865,727	782,557	783,992	6,769,738	12,202,009	3,715,150	-	2,928,615	-	6,643,765	1,891,130	3,110,215	952,862	(395,963)
53729	OFF HUMAN RESOURCE MANAGE	10,429,339	14,222,350	7,231,539	7,544,571	13,793,572	(3,921,256)	378,959	(3,542,297)	(3,542,297)	401,608	2,149,040	435,040	435,838	1,227,048	4,246,966	2,065,331	-	1,628,079	125,535	3,818,945	(200,471)	792,454	56,161	(220,124)
53730	SERVE KY	537,532	733,025	372,716	388,850	710,925	(202,103)	28,602	(173,501)	(173,501)	20,699	110,762	22,422	22,463	65,074	220,721	106,448	-	83,912	42,623	232,983	(14,454)	21,650	(8,112)	(11,347)
53736	H&FS DEPT FOR COMM BASE S	130,702,307	178,237,000	90,626,923	94,549,893	172,863,473	(49,141,869)	15,247,965	(33,893,904)	(33,893,904)	5,033,020	26,932,148	5,452,000	5,461,998	18,086,684	55,932,830	25,883,091	-	20,403,379	-	46,286,470	1,039,822	10,181,862	1,183,308	(2,758,633)
53739	HEALTH DATA AND ANALYTICS	-	-	-	-	-	-	(498,767)	(498,767)	(498,767)	-	-	-	-	-	-	-	-	-	196,105	196,105	(191,032)	(5,074)	-	-
53746	DEPT FOR MEDICAID SERVICE	6,361,834	8,675,549	4,411,196	4,602,143	8,413,997	(2,391,943)	1,649,175	(742,768)	(742,768)	244,978	1,310,902	265,372	265,859	1,592,733	3,434,866	1,259,840	-	993,119	74,104	2,327,063	669,817	578,114	(5,854)	(134,274)
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	141,149	192,482	97,870	102,107	186,679	(53,069)	(1,348,042)	(1,401,111)	(1,401,111)	5,435	29,085	5,888	5,899	390,201	431,073	27,952	-	22,034	3,716,087	3,766,073	(1,202,200)	(1,351,588)	(778,233)	(2,979)
54500	J&PS OFF OF SECRETARY	5,029,988	6,859,327	3,487,714	3,638,687	6,652,531	(1,891,191)	335,152	(1,556,039)	(1,556,039)	193,692	1,036,465	209,816	210,201	213,520	1,670,002	996,093	-	785,210	159,132	1,940,435	(300,023)	161,446	(25,691)	(106,165)
54515	DEPT OF PUBLIC ADVOCACY	19,314,162	26,338,466	13,392,136	13,971,842	25,544,409	(7,261,800)	803,957	(6,457,843)	(6,457,843)	743,740	3,979,822	805,654	807,131	2,865,391	8,457,998	3,824,800	-	3,015,051	207,881	7,047,732	(626,369)	1,827,750	616,533	(407,648)
54520	J&PS DEPT OF KY STATE POL	19,103,915	26,051,755	13,246,354	13,819,750	25,266,342	(7,182,751)	(1,227,623)	(8,410,374)	(8,410,374)	735,644	3,936,499	796,884	798,345	380,723	5,912,451	3,783,165	-	2,982,231	1,622,108	8,387,504	(2,252,731)	403,934	(223,045)	(403,211)
54523	J&PS OF JUVENILE JUSTICE	17,095,177	23,312,465	11,853,526	12,366,630	22,609,636	(6,427,499)	504,189	(5,923,310)	(5,923,310)	658,293	3,522,584	713,093	714,401	1,074,190	6,024,268	3,385,373	-	2,668,655	826,328	6,880,356	(985,028)	636,874	(147,120)	(360,814)
54525	DEPT OF CRIMINAL JUST TRN	4,018,418	5,479,864	2,786,308	2,906,919	5,314,656	(1,510,858)	(564,687)	(2,075,545)	(2,075,545)	154,739	828,024	167,621	167,928	-	1,163,573	795,771	-	627,298	419,371	1,842,440	(665,128)	75,137	(4,063)	(84,813)
54527	J&PS DEPT OF CORRECTIONS	9,251,492	12,616,136	6,414,839	6,692,518	12,235,782	(3,478,405)	(494,981)	(3,973,386)	(3,973,386)	356,252	1,906,136	385,909	386,616	-	2,678,861	1,832,081	-	1,444,211	527,438	3,803,730	(1,167,026)	243,269	(5,849)	(195,264)
55790	OFFICE OF THE SECRETARY	2,356,583	3,213,642	1,634,018	1,704,750	3,116,756	(886,036)	(505,226)	(1,391,262)	(1,391,262)	90,746	485,591	98,300	98,481	-	682,372	466,676	-	367,876	424,985	1,259,537	(510,752)	(6,267)	(10,408)	(49,739)
55793	DEPT PERSONNEL ADMIN	1,036,578	1,413,568	718,747	749,860	1,370,952	(389,736)	(106,029)	(495,765)	(495,765)	39,916	213,594	43,239	43,318	32,099	332,250	205,275	-	161,816	114,359	481,450	(135,091)	21,714	(13,942)	(21,880)
55794	DEPT FOR EMPLOYEE INS	1,186,856	1,618,500	822,947	858,570	1,569,705	(446,238)	(238,534)	(684,772)	(684,772)	45,703	244,560	49,507	49,598	-	343,665	235,034	-	185,275	220,902	641,211	(255,982)	(7,131)	(9,382)	(25,051)

Kentucky 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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB (Expense Offset)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB (Expense Offset)	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy 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)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
56102	OFFICE OF THE SECRETARY	-	-	-	-	-	-	(2,492,482)	(2,492,482)	(2,492,482)	-	-	-	-	-	-	-	-	-	1,116,351	1,116,351	(1,086,107)	(30,245)	-	-
56106	DEPT OF WRKPLACE STANDARD	-	-	-	-	-	-	(2,328,728)	(2,328,728)	(2,328,728)	-	-	-	-	-	-	-	-	-	1,105,079	1,105,079	(1,029,728)	(75,351)	-	-
56107	DEPT OF WORKERS CLAIMS	-	-	-	-	-	-	(3,145,172)	(3,145,172)	(3,145,172)	-	-	-	-	-	-	-	-	-	1,273,915	1,273,915	(1,235,729)	(38,187)	-	-
56113	KY OSH REVIEW COMMISSION	-	-	-	-	-	-	(104,869)	(104,869)	(104,869)	-	-	-	-	-	-	-	-	-	42,959	42,959	(41,781)	(1,178)	-	-
56114	WORKERS COMP FUNDING COMM	-	-	-	-	-	-	(409,245)	(409,245)	(409,245)	-	-	-	-	-	-	-	-	-	181,208	181,208	(176,200)	(5,008)	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	(6,713,670)	(6,713,670)	(6,713,670)	-	-	-	-	-	-	-	-	-	3,421,564	3,421,564	(3,309,850)	(110,513)	(1,202)	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	2,646,290	3,608,711	1,834,896	1,914,323	3,499,915	(994,961)	122,345	(872,616)	(872,616)	101,902	545,287	110,385	110,587	260,085	1,026,344	524,047	-	413,101	15,173	952,321	(84,775)	191,226	23,426	(55,853)
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	1,430,078	1,950,179	991,594	1,034,517	1,891,384	(537,685)	(119,364)	(657,049)	(657,049)	55,069	294,678	59,653	59,762	-	414,093	283,200	-	223,243	145,397	651,840	(212,994)	18,800	(13,369)	(30,184)
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	11,539,850	15,736,739	8,001,550	8,347,913	15,262,305	(4,338,789)	(1,367,153)	(5,705,942)	(5,705,942)	444,371	2,377,869	481,363	482,246	78,080	3,419,558	2,285,246	-	1,801,437	1,934,067	6,020,750	(1,801,390)	(206,007)	(350,233)	(243,562)
57129	DEPT FOR ENVIRONM PROTECT	17,935,694	24,458,667	12,436,328	12,974,660	23,721,282	(6,743,519)	(1,019,214)	(7,762,733)	(7,762,733)	690,659	3,695,778	748,154	749,526	61,793	5,255,251	3,551,821	-	2,799,865	590,917	6,942,603	(1,872,522)	607,421	(43,696)	(378,555)
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,184,539	2,979,027	1,514,725	1,580,293	2,889,215	(821,350)	(118,405)	(939,755)	(939,755)	84,121	450,140	91,124	91,291	15,657	648,212	432,606	-	341,019	263,579	1,037,204	(320,988)	(234)	(21,665)	(46,106)
57140	KY NATURE PRESERVES	550,058	750,106	381,401	397,911	727,492	(206,812)	(36,427)	(243,239)	(243,239)	21,181	113,343	22,945	22,987	17,408	176,683	108,928	-	85,867	50,108	244,903	(76,953)	15,859	4,483	(11,609)
57141	OFFICE OF ENERGY POLICY	265,048	361,443	183,780	191,736	350,546	(99,654)	5,716	(93,938)	(93,938)	10,206	54,615	11,056	11,076	84,974	161,721	52,488	-	41,376	19,230	113,094	6,170	39,326	8,728	(5,596)
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING & GAMING CORP	1,773,046	2,417,879	1,229,402	1,282,619	2,344,985	(666,635)	84,182	(582,453)	(582,453)	68,276	365,349	73,959	74,095	318,669	832,072	351,118	-	276,783	43,279	671,180	(3,816)	175,239	26,893	(37,423)
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	(13,199)	(13,199)	(13,199)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	307,837	419,793	213,449	222,689	407,137	(115,741)	63,333	(52,408)	(52,408)	11,854	63,432	12,841	12,864	63,880	153,017	60,961	-	48,055	27,715	136,731	(16,832)	27,146	12,469	(6,497)
58675	OFFICE OF THE SECRETARY	1,914,819	2,611,214	1,327,706	1,385,178	2,532,490	(719,940)	(76,453)	(796,393)	(796,393)	73,735	394,562	79,873	80,020	-	554,455	379,193	-	298,914	125,210	803,317	(224,496)	34,286	(18,239)	(40,414)
58676	DEPT OF INSURANCE	1,975,473	2,693,926	1,369,762	1,429,055	2,612,709	(742,745)	(111,466)	(854,211)	(854,211)	76,071	407,060	82,403	82,554	90,451	662,468	391,205	-	308,383	113,936	813,524	(219,011)	87,701	21,951	(41,697)
58677	OFF OF OCCUP & PROFESSION	935,113	1,275,201	648,392	676,459	1,236,756	(351,587)	37,703	(313,884)	(313,884)	36,009	192,687	39,006	39,078	121,654	392,425	185,181	-	145,976	23,296	354,453	(39,993)	73,692	24,009	(19,736)
58678	KY BOXING & WRESTLING AUT	29,390	40,079	20,379	21,261	38,870	(11,050)	(3,770)	(14,820)	(14,820)	1,132	6,056	1,226	1,228	-	8,510	5,820	-	4,588	2,461	12,869	(4,359)	671	(50)	(621)
58680	DEPT OF ALCOHOL & BEVERA	410,971	560,436	284,961	297,296	543,540	(154,518)	(43,597)	(198,115)	(198,115)	15,825	84,684	17,143	17,174	56,512	175,513	81,385	-	64,155	12,934	158,474	(22,649)	37,881	10,481	(8,674)
58681	DEPT OF CHARITABLE GAMING	564,825	770,245	391,641	408,594	747,023	(212,365)	(72,205)	(284,570)	(284,570)	21,750	116,386	23,561	23,604	-	163,551	111,853	-	88,172	146,628	346,653	(115,802)	(30,840)	(24,540)	(11,921)
58685	DEPT OF FINANCIAL INSTITU	3,470,551	4,732,744	2,406,425	2,510,593	4,590,061	(1,304,869)	(53,194)	(1,358,063)	(1,358,063)	133,642	715,132	144,767	145,033	260,697	1,265,629	687,276	-	541,773	70,647	1,299,696	(216,338)	226,782	28,741	(73,251)
58690	DEPT OF HOUSING & BUILD C	5,146,435	7,018,125	3,568,457	3,722,925	6,806,541	(1,934,973)	(278,018)	(2,212,991)	(2,212,991)	198,176	1,060,460	214,674	215,068	20,937	1,511,139	1,019,153	-	803,388	439,881	2,262,422	(622,880)	55,958	(75,741)	(108,620)
014A	BRECKINRIDGE CO ATTORNEY	48,949	66,751	33,940	35,410	64,739	(18,404)	2,640	(15,764)	(15,764)	1,885	10,086	2,042	2,046	2,727	16,901	9,693	-	7,641	92	17,426	(2,343)	2,489	360	(1,032)
024A	CHRISTIAN COUNTY ATTORNEY	32,299	44,046	22,396	23,365	42,718	(12,144)	273	(11,871)	(11,871)	1,244	6,655	1,347	1,350	14,974	24,326	6,396	-	5,042	1,021	12,459	4,407	6,444	1,698	(682)
031A	EDMONSON COUNTY ATTORNEY	17,309	23,604	12,002	12,521	22,892	(6,508)	(10,348)	(16,856)	(16,856)	667	3,567	722	723	2,248	7,260	3,428	-	2,702	10,075	16,205	(8,862)	(214)	497	(365)
060A	KNOTT COUNTY ATTORNEY	29,758	40,580	20,634	21,527	39,357	(11,188)	(16,679)	(27,867)	(27,867)	1,146	6,132	1,241	1,244	-	8,617	5,893	-	4,645	9,536	20,074	(10,696)	209	(342)	(628)
071A	LOGAN COUNTY ATTORNEY	71,460	97,449	49,549	51,694	94,511	(26,868)	6,586	(20,282)	(20,282)	2,752	14,725	2,981	2,986	14,832	35,524	14,151	-	11,155	1,386	26,692	4,691	5,830	(181)	(1,508)
086A	MONROE CO ATTORNEY	17,540	23,919	12,162	12,688	23,198	(6,595)	1,677	(4,918)	(4,918)	675	3,614	732	733	15,118	20,197	3,473	-	2,738	529	6,740	6,431	5,831	1,565	(370)
116A	WAYNE COUNTY ATTORNEY	18,986	25,891	13,164	13,734	25,110	(7,138)	1,818	(5,320)	(5,320)	731	3,912	792	793	16,365	21,862	3,760	-	2,964	572	7,296	6,962	6,312	1,694	(402)
W002	ALLEN COUNTY ATTORNEY	65,736	89,643	45,580	47,553	86,941	(24,716)	(6,306)	(31,022)	(31,022)	2,531	13,545	2,742	2,747	8,565	27,599	13,018	-	10,262	3,511	26,791	(4,402)	5,579	1,018	(1,388)
W003	ANDERSON COUNTY ATTORNEY	56,042	76,424	38,859	40,541	74,120	(21,071)	5,358	(15,713)	(15,713)	2,158	11,548	2,338	2,342	48,306	64,534	11,098	-	8,748	1,694	21,540	20,548	18,631	4,997	(1,182)
W005	BARREN COUNTY ATTORNEY	111,382	151,890	77,231	80,574	147,311	(41,878)	(11,273)	(53,151)	(53,151)	4,289	22,951	4,646	4,655	25,212	57,464	22,057	-	17,387	14,848	54,292	(10,372)	10,444	5,451	(2,350)
W006	BATH COUNTY ATTORNEY	51	70	36	37	68	(19)	4	(15)	(15)	2	11	2	2	42	57	10	-	8	2	20	19	16	4	(1)
W007	BELL COUNTY ATTORNEY	99,147	135,206	68,747	71,723	131,129	(37,278)	4,804	(32,474)	(32,474)	3,818	20,430	4,136	4,143	6,129	34,838	19,634	-	15,477	27,122	62,233	(16,871)	(5,409)	(3,023)	(2,092)
W008	BOONE COUNTY ATTORNEY	248,586	338,994	172,366	179,827	328,774	(93,464)	(53,577)	(147,041)	(147,041)	9,572	51,223	10,369	10,388	-	71,980	49,228	-	38,806	136,488	224,522	(105,672)	(32,068)	(9,554)	(5,248)
W011	BOYLE COUNTY ATTORNEY	8,753	11,936	6,069	6,332	11,576	(3,291)	481	(2,810)	(2,810)	337	1,804	365	366	1,465	4,000	1,733	-	1,366	3,975	7,074	(1,249)	(823)	(820)	(183)
W015	BULLITT COUNTY ATTORNEY	81,120	110,622	56,347	58,682	107,287	(30,500)	18,810	(11,690)	(11,690)	3,124	16,715	3,384	3,390	11,353	34,842	16,064	-	12,663	73,090	101,817	(29,929)	(23,738)	(11,596)	(1,711)
W018	CALLOWAY COUNTY ATTORNEY	1,549	2,112	1,074	1,120	2,048	(582)	147	(435)	(435)	60	319	65	65	1,332	1,781	307	-	242	47	596	565	514	138	(32)
W021	CARROLL COUNTY ATTORNEY	44,457	60,626	30,826	32,160	58,798	(16,715)	(3,626)	(20,341)	(20,341)	1,712	9,161	1,854	1,858	4,693	17,566	8,804	-	6,940	3,502	19,246	(5,230)	3,437	1,051	(939)
W022	CHILD SUPPORT ENCORCEMENT	21,210	28,924	14,707	15,344	28,052	(7,975)	(5,822)	(13,797)	(13,797)	817	4,371	885	886	-	6,142	4,200	-	3,311	21,084	28,595	(14,391)	(5,896)	(1,719)	(447)
W023	CASEY COUNTY ATTORNEY	38,263	52,178	26,531	27,679	50,605	(14,386)	(2,668)	(17,054)	(17,054)	1,473	7,884	1,596	1,599	603	11,682	7,577	-	5,973	1,638	15,188	(4,321)	1,439	184	(808)
W025	CLARK COUNTY ATTORNEY	70,869	96,644	49,140	51,267	93,730	(26,646)	(16,354)	(43,000)	(43,000)	2,729	14,603	2,956	2,962	4,117	24,638	14,034	-	11,063	28,806	53,903	(26,332)	(2,408)	971	(1,495)
W028	CRITTENDEN CO ATTORNEY	10,378	14,153	7,196	7,508	13,726	(3,902)	(14,568)	(18,470)	(18,470)	400	2,139	433	434	4,342	7,348	2,055	-	1,620	16,401	20,076	(12,489)	(947)	926	(218)
W030	DAVIESS COUNTY ATTORNEY	52,294	71,313	36,360	37,830	69,163	(19,662)	171	(19,491)	(19,491)	2,014	10,776	2,181	2,185	21,978	37,120	10,356	-	8,163	1,382	19,901	6,013	9,708	2,601	(1,103)
W036	FLOYD COUNTY ATTORNEY	67,139	91,557	46,553	48,568	88,796	(25,243)	(4,786)	(30,029)	(30,029)	2,585	13,834	2,801	2,806	-	19,441	13,296	-	10,481	25,167	48,944	(20,685)	(5,452)	(1,948)	(1,418)
W037	FRANKLIN COUNTY ATTORNEY	183,099	249,689	126,958	132,453	242,162	(68,842)	(8,809)	(77,651)	(77,651)	7,051	37,729	7,638	7,652	42,740	95,759	36,259	-	28,583	6,447	71,289	(1,465)	23,005	6,793	(3,863)
W039	GALLATIN COUNTY ATTORNEY	1,694	2,310	1,175	1,226	2,241	(637)	6,083	5,446	5,446	65	349	71	71	7,244	7,735	335	-	264	18,602	19,201	(1,001)	(6,536)	(3,894)	(34)
W040	GARRARD COUNTY ATTORNEY	41,565	56,682	28,821	30,068	54,973	(15,628)	(2,787)	(18,415)	(18,415)	1,601	8,565	1,734	1,737	563	12,599	8,231	-	6,489	6,595	21,315	(7,462)	(267)	(90)	(877)
W041	GRANT COUNTY CHILD SUPPOR	12,535	17,093	8,691	9,067	16,578	(4,713)	(4,445)	(9,158)	(9,158)	483	2,583	523	524	282	3,912	2,482	-	1,957	12,694	17,133	(7,726)	(3,852)	(1,380)	(264)
W042	GRAVES COUNTY ATTORNEY	107,395	146,453	74,466	77,689	142,038	(40,379)	(19,324)	(59,703)	(59,703)	4,136	22,130	4,480	4,488	30,684	61,782	21,268	-	16,765	10,722	48,755	(4,128)	15,214	4,206	(2,266)
W046	HANCOCK COUNTY ATTORNEY	16,248	22,157	11,266	11,754	21,489	(6,109)	(629)	(6,738)	(6,738)	626	3,348	678	679	2,193	6,898	3,218	-	2,536	709	6,463	(745)	1,357	167	(343)
W049	HARRISON COUNTY ATTORNEY	17,993	24,537	12,476	13,016	23,797	(6,765)	(4,214)	(10,979)	(10,979)	693	3,708	751	752	-	5,211	3,563	-	2,809	17,556	23,928	(12,315)	(4,870)	(1,154)	(379)
W053	HICKMAN COUNTY ATTORNEY	39,537	53,917	27,415	28,601	52,291	(14,865)	(2,356)	(17,221)	(17,221)	1,522	8,147	1,649	1,652	9,024	20,472	7,830	-	6,172	1,783	15,785	(478)	4,780	1,220	(835)
W054	HOPKINS COUNTY ATTORNEY	124,601	169,917	86,397	90,136	164,794	(46,848)	(17,875)	(64,723)	(64,723)	4,798	25,675	5,198	5,207	-	36,080	24,675	-	19,451	75,331	119,457	(56,382)	(18,459)	(5,907)	(2,629)
W055	JACKSON COUNTY ATTORNEY	23,144	31,561	16,048	16,742	30,610	(8,702)	3,496	(5,206)	(5,206)	891	4,769	965	967	16,304	23,005	4,583	-	3,613	110	8,306	7,258	6,383	1,547	(489)
W056	JEFFERSON CO ATTORNEY	556,329	758,659	385,750	402,448	735,787	(209,170)	100,175	(108,995)	(108,995)	21,423	114,636	23,206	23,249	296,991	458,082	110,170	-	86,846	-	197,016	143,479	109,746	19,582	(11,741)
W058	JOHNSON COUNTY ATTORNEY	6,580	8,972	4,562	4,760	8,702	(2,474)	631	(1,843)	(1,843)	253	1,356	274	275	5,669	7,574	1,303	-	1,027	197	2,527	2,412	2,187	587	(139)
W061	KNOX COUNTY ATTORNEY	163	222	113	118	215	(61)	16	(45)	(45)	6	33	7	7	144	191	32	-	25	5	62	61	56	15	(3)
W062	LARUE COUNTY ATTORNEY	47,871	65,281	33,193	34,630	63,313	(17,999)	(5,979)	(23,978)	(23,978)	1,843	9,864	1,997	2,001	6,678	20,540	9,480	-	7,473	3,782	20,735	(5,049)	4,509	1,355	(1,010)
W063	LAUREL COUNTY ATTORNEY	18,216	24,841	12,631	13,177	24,092	(6,849)	171	(6,678)	(6,678)	701	3,753	760	761	5,084	10,358	3,607	-	2,844	840	7,291	(122)	2,654	920	(386)
W065	LEE COUNTY ATTORNEY	25,240	34,420	17,501	18,259	33,382	(9,490)	(7,657)	(17,147)	(17,147)	972	5,201	1,053	1,055	9,539	16,848	4,998	-	3,940	11,568	20,506	(6,791)	1,628	2,036	(531)

See Notes to Schedule of Employer Allocations and OPEB Amounts by Employer

Kentucky 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 Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB (Expense Offset)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB (Expense Offset)	Net Employer OPEB Expense (Expense Offset)	Implicit Subsidy 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)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
W067	LETCHER COUNTY ATTORNEY	6,391	8,716	4,432	4,623	8,453	(2,403)	4,512	2,109	2,109	246	1,317	267	267	7,868	9,719	1,266	-	998	2,802	5,066	3,967	1,398	(577)	(136)
W073	MCCRACKEN COUNTY ATTORNEY	38,211	52,108	26,495	27,642	50,537	(14,367)	(3,367)	(17,734)	(17,734)	1,471	7,874	1,594	1,597	10,695	21,760	7,567	-	5,965	1,624	15,156	(548)	5,731	2,226	(806)
W074	MCCREARY COUNTY ATTORNEY	75,481	102,933	52,337	54,603	99,829	(28,380)	(5,048)	(33,428)	(33,428)	2,907	15,553	3,149	3,154	8,144	30,000	14,948	-	11,783	1,957	28,688	(4,568)	6,054	1,419	(1,594)
W076	MADISON COUNTY ATTORNEY	252,248	343,988	174,905	182,476	333,617	(94,841)	(22,175)	(117,016)	(117,016)	9,713	51,978	10,522	10,541	-	73,041	49,953	-	39,377	18,870	108,200	(36,136)	6,241	59	(5,323)
W077	MAGOFFIN CO ATTORNEY	20,372	27,781	14,126	14,737	26,943	(7,659)	(6,141)	(13,800)	(13,800)	784	4,198	850	851	-	5,899	4,034	-	3,180	21,642	28,856	(14,485)	(6,141)	(1,900)	(430)
W082	MEADE COUNTY ATTORNEY	65,342	89,106	45,307	47,269	86,420	(24,568)	(139)	(24,707)	(24,707)	2,516	13,464	2,726	2,731	9,361	28,282	12,940	-	10,200	981	24,121	(2,256)	6,129	1,665	(1,378)
W083	MENIFEE COUNTY ATTORNEY	19,576	26,696	13,574	14,161	25,891	(7,360)	(559)	(7,919)	(7,919)	754	4,034	817	818	7,668	13,337	3,877	-	3,056	754	7,687	1,524	3,505	1,033	(413)
W084	MERCER COUNTY ATTORNEY	18,224	24,852	12,636	13,183	24,103	(6,852)	(4,179)	(11,031)	(11,031)	702	3,755	760	762	-	5,277	3,609	-	2,846	4,289	10,743	(4,935)	(302)	(425)	(385)
W087	MONTGOMERY CO ATTORNEY	66,745	91,020	46,280	48,284	88,276	(25,095)	(4,815)	(29,910)	(29,910)	2,570	13,753	2,784	2,789	16,873	36,199	13,218	-	10,419	3,972	27,609	(1,742)	8,930	2,810	(1,409)
W088	MORGAN COUNTY ATTORNEY	68,705	93,692	47,639	49,701	90,867	(25,832)	(5,416)	(31,248)	(31,248)	2,646	14,157	2,866	2,871	9,271	29,165	13,606	-	10,725	2,575	26,906	(3,685)	6,062	1,331	(1,450)
W092	OHIO COUNTY ATTORNEY	2,028	2,765	1,406	1,467	2,682	(762)	(1,224)	(1,986)	(1,986)	78	418	85	85	195	783	402	-	317	5,367	6,086	(3,237)	(1,649)	(374)	(43)
W093	OLDHAM COUNTY ATTORNEY	99,412	135,567	68,931	71,915	131,480	(37,377)	(7,654)	(45,031)	(45,031)	3,828	20,485	4,147	4,154	5,751	34,537	19,687	-	15,519	64,463	99,669	(40,685)	(17,186)	(5,163)	(2,098)
W094	OWEN COUNTY ATTORNEY	23,906	32,600	16,576	17,293	31,617	(8,988)	(2,359)	(11,347)	(11,347)	921	4,926	997	999	598	7,520	4,734	-	3,732	9,106	17,572	(7,063)	(1,940)	(544)	(505)
W096	PENDLETON COUNTY ATTORNEY	4,441	6,056	3,079	3,212	5,873	(1,670)	422	(1,248)	(1,248)	171	915	185	186	3,833	5,119	879	-	693	136	1,708	1,628	1,478	397	(93)
W099	POWELL COUNTY ATTORNEY	753	1,027	522	545	996	(283)	75	(208)	(208)	29	155	31	31	651	868	149	-	118	22	289	276	251	68	(17)
W100	PULASKI COUNTY ATTORNEY	111,570	152,147	77,361	80,710	147,560	(41,949)	6,280	(35,669)	(35,669)	4,296	22,990	4,654	4,662	4,019	36,325	22,094	-	17,417	27,680	67,191	(20,639)	(4,998)	(2,873)	(2,356)
W102	ROCKCASTLE CO ATTORNEY	41,120	56,075	28,512	29,746	54,385	(15,461)	(7,812)	(23,273)	(23,273)	1,583	8,473	1,715	1,718	-	11,906	8,143	-	6,419	19,949	34,511	(15,510)	(4,556)	(1,670)	(869)
W103	ROWAN COUNTY ATTORNEY	27,388	37,348	18,990	19,812	36,222	(10,297)	(12,277)	(22,574)	(22,574)	1,055	5,643	1,142	1,145	12,186	20,116	5,424	-	4,275	7,431	17,130	(3,257)	5,340	1,482	(579)
W105	SCOTT COUNTY ATTORNEY	3,816	5,204	2,646	2,760	5,047	(1,435)	3,676	2,241	2,241	147	786	159	159	2,454	3,558	756	-	596	3,209	4,561	669	(923)	(666)	(82)
W106	SHELBY COUNTY ATTORNEY	37,826	51,583	26,228	27,363	50,028	(14,222)	4,620	(9,602)	(9,602)	1,457	7,794	1,578	1,581	7,071	18,024	7,491	-	5,905	7,792	21,188	(1,825)	838	(1,379)	(798)
W107	SIMPSON COUNTY ATTORNEY	21,262	28,994	14,743	15,381	28,120	(7,994)	1,445	(6,549)	(6,549)	819	4,381	887	889	1,924	8,081	4,210	-	3,319	358	7,887	(431)	942	131	(448)
W108	SPENCER COUNTY ATTORNEY	48,470	66,098	33,608	35,063	64,105	(18,224)	(1,731)	(19,955)	(19,955)	1,866	9,988	2,022	2,026	26,085	40,121	9,599	-	7,566	7,343	24,508	503	10,595	5,539	(1,023)
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	26,524	36,170	18,391	19,187	35,079	(9,972)	(14,458)	(24,430)	(24,430)	1,021	5,465	1,106	1,108	11,101	18,780	5,253	-	4,140	22,087	31,480	(14,247)	(257)	2,366	(561)
W112	TRIMBLE COUNTY ATTORNEY	33,420	45,574	23,173	24,176	44,200	(12,565)	(2,019)	(14,584)	(14,584)	1,287	6,886	1,394	1,397	5,950	15,627	6,618	-	5,217	3,019	14,854	(890)	2,570	(202)	(705)
W113	UNION COUNTY ATTORNEY	27,490	37,488	19,061	19,887	36,358	(10,336)	(6,891)	(17,227)	(17,227)	1,059	5,665	1,147	1,149	-	7,961	5,444	-	4,291	28,813	38,548	(19,012)	(8,430)	(2,566)	(579)
W117	WEBSTER COUNTY ATTORNEY	54,904	74,872	38,070	39,717	72,615	(20,643)	(3,388)	(24,031)	(24,031)	2,114	11,313	2,290	2,294	12,324	28,221	10,873	-	8,571	1,764	21,208	(225)	6,622	1,776	(1,160)
W118	WHITLEY COUNTY ATTORNEY	80,812	110,202	56,033	58,459	106,879	(30,384)	(13,695)	(44,079)	(44,079)	3,112	16,652	3,371	3,377	2,347	25,747	16,003	-	12,615	8,546	37,164	(13,503)	3,177	615	(1,705)
X034	FAYETTE CO ATTORNEY OFF	99,678	135,929	69,115	72,107	131,831	(37,477)	4,011	(33,466)	(33,466)	3,838	20,539	4,158	4,165	57,287	86,149	19,739	-	15,560	3,636	38,935	21,800	22,785	4,733	(2,105)
X059	KENTON COUNTY ATTORNEY	44,397	60,544	30,784	32,117	58,719	(16,693)	(2,643)	(19,336)	(19,336)	1,710	9,148	1,852	1,855	-	12,855	8,792	-	6,931	3,809	19,532	(6,239)	719	(220)	(937)
TOTAL		$ 855,601,596	$ 1,166,772,528	$ 593,260,679	$ 618,941,176	$ 1,131,596,423	$ (321,691,805)	$ (8,886,776)	$ (330,578,581)	$ (330,578,581)	$ 32,947,082	$ 176,302,847	$ 35,689,807	$ 35,755,255	$ 99,453,288	$ 347,201,197	$ 169,435,527	$ -	$ 133,564,311	$ 111,089,174	$ 414,089,012	$ (79,392,193)	$ 30,699,162	$ (136,262)	$ (18,058,521)

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

Kentucky 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.

				Employer Contributions for FYE June 30, 2025		
Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(4)	(6)	(7)	(8)
1430	EASTERN KY UNIV	$ 1,575,761	0.572151%	-	$ 5,049	$ 5,049
1440	MOREHEAD STATE UNIVERSITY	174,665	0.063420%	-	560	560
1445	MURRAY STATE UNIV	558,397	0.202751%	-	1,789	1,789
1450	NORTHERN KY UNIVERSITY	763,918	0.277375%	-	2,448	2,448
1465	WESTERN KENTUCKY UNIV	1,245,175	0.452117%	-	3,990	3,990
3801	KENTUCKY STATE UNIVERSITY	317,152	0.115157%	-	1,016	1,016
31040	ATTORNEY GENERALS OFFICE	1,754,841	0.637174%	-	5,623	5,623
31095	DEPT MILITARY AFFAIRS	2,366,534	0.859277%	-	7,583	7,583
35615	TRAN DEPT OF AVIATION	219,707	0.079774%	-	704	704
39079	COMMONWEALTH OF TECHNOL	364,974	0.132520%	-	1,169	1,169
50660	DEPT OF FISH & WILDLIFE	6,586,704	2.391600%	-	21,105	21,105
50665	COMM KY HORSE PARK	346,665	0.125872%	-	1,111	1,111
50670	DEPT OF PARKS	1,663,249	0.603918%	-	5,329	5,329
53729	OFF HUMAN RESOURCE MANAGE	4,531,199	1.645256%	-	14,519	14,519
54520	J&PS DEPT OF KY STATE POL	7,500,934	2.723552%	-	24,034	24,034
54523	J&PS OF JUVENILE JUSTICE	32,832,648	11.921374%	-	105,200	105,200
54527	J&PS DEPT OF CORRECTIONS	206,716,700	75.057822%	-	662,346	662,346
57128	DEPT FOR NATURAL RESOURCE	3,330,214	1.209185%	-	10,670	10,670
58676	DEPT OF INSURANCE	408,361	0.148274%	-	1,308	1,308
58680	DEPT OF ALCOHOL & BEVERA	2,152,138	0.781431%	-	6,896	6,896
TOTAL		**$ 275,409,939**	**100.000000%**	**-**	**$ 882,449**	**$ 882,449**

Kentucky Employees Retirement System

Schedule B - Schedule of OPEB Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

		Net OPEB Liability (Asset) 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,			
Participating Employer Code	Participating Employer Name	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	Proportionate Share of Aggregate Plan OPEB (Expense Offset)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer OPEB (Expense Offset)	Implicit Subsidy 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)	(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)
1430	EASTERN KY UNIV	$ (1,448,863)	$ (1,106,873)	$ (1,731,662)	$ (1,683,317)	$ (1,170,887)	$ (421,269)	$ (13,274)	$ (434,543)	$ -	$ (434,543)	$ 11,750	$ 107,666	$ 51,146	$ 76,651	$ 615	$ 236,078	$ 390,315	$ 41,091	$ 280,578	$ 17,791	$ 729,775	$ (266,994)	$ (167,611)	$ (32,940)	$ (26,152)
1440	MOREHEAD STATE UNIVERSITY	(160,599)	(122,691)	(191,946)	(186,587)	(129,787)	(46,695)	13,310	(33,385)	-	(33,385)	1,302	11,934	5,669	8,496	40,687	66,786	43,264	4,555	31,101	821	79,741	(15,412)	(4,828)	7,148	136
1445	MURRAY STATE UNIV	(513,428)	(392,238)	(613,643)	(596,511)	(414,923)	(149,283)	(3,989)	(153,272)	-	(153,272)	4,164	38,153	18,124	27,162	11,742	95,181	138,314	14,561	99,427	23,221	275,523	(94,443)	(59,214)	(16,004)	(10,682)
1450	NORTHERN KY UNIVERSITY	(702,399)	(536,605)	(839,498)	(816,061)	(567,638)	(204,228)	9,132	(195,096)	-	(195,096)	5,696	52,196	24,795	37,160	35,577	149,728	189,222	19,921	136,022	3,245	348,410	(115,616)	(67,384)	(5,838)	(9,843)
1465	WESTERN KENTUCKY UNIV	(1,144,900)	(874,657)	(1,368,369)	(1,330,167)	(925,242)	(332,889)	(15,156)	(348,045)	-	(348,045)	9,285	85,078	40,416	60,570	5,432	191,496	308,429	32,471	221,715	40,863	603,478	(216,668)	(138,367)	(33,923)	(23,024)
3801	KENTUCKY STATE UNIVERSITY	(291,613)	(222,781)	(348,532)	(338,802)	(235,665)	(84,789)	(10,683)	(95,472)	-	(95,472)	2,365	21,670	10,294	15,428	1,218	48,610	78,559	8,270	56,472	34,692	177,993	(62,776)	(42,651)	(15,969)	(7,988)
31040	ATTORNEY GENERALS OFFICE	(1,613,521)	(1,232,665)	(1,928,460)	(1,874,620)	(1,303,954)	(469,145)	(54,882)	(524,027)	-	(524,027)	13,085	119,902	56,959	85,362	3,967	266,190	434,673	45,761	312,465	166,476	959,375	(340,101)	(229,432)	(81,489)	(42,163)
31095	DEPT MILITARY AFFAIRS	(2,175,954)	(1,662,341)	(2,600,673)	(2,528,066)	(1,758,480)	(632,677)	(4,085)	(636,762)	-	(636,762)	17,646	161,696	76,813	115,117	16,920	370,546	586,189	61,712	421,383	7,022	1,076,306	(385,239)	(238,569)	(44,053)	(37,898)
35615	TRAN DEPT OF AVIATION	(202,012)	(154,329)	(241,443)	(234,702)	(163,255)	(58,737)	(1,406)	(60,143)	-	(60,143)	1,638	15,012	7,131	10,687	2,618	35,448	54,421	5,729	39,121	8,701	107,972	(37,429)	(24,086)	(6,716)	(4,294)
39079	COMMONWEALTH OF TECHNOL	(335,581)	(256,371)	(401,083)	(389,885)	(271,198)	(97,573)	(5,256)	(102,829)	-	(102,829)	2,721	24,937	11,846	17,754	2,686	57,223	90,404	9,517	64,987	22,970	187,878	(66,003)	(43,358)	(13,499)	(7,795)
50660	DEPT OF FISH & WILDLIFE	(6,056,268)	(4,626,745)	(7,238,374)	(7,036,291)	(4,894,326)	(1,760,911)	(8,895)	(1,769,806)	-	(1,769,806)	49,114	450,044	213,791	320,401	70,356	1,054,592	1,631,523	171,762	1,172,822	34,682	3,010,789	(1,078,779)	(663,257)	(111,958)	(102,202)
50665	COMM KY HORSE PARK	(318,747)	(243,510)	(380,962)	(370,326)	(257,593)	(92,678)	3,130	(89,548)	-	(89,548)	2,585	23,686	11,252	16,863	14,404	66,205	85,868	9,040	61,727	825	157,460	(52,574)	(31,150)	(2,978)	(4,553)
50670	DEPT OF PARKS	(1,529,307)	(1,168,329)	(1,827,808)	(1,776,778)	(1,235,897)	(444,659)	(31,185)	(475,844)	-	(475,844)	12,402	113,644	53,986	80,906	8,684	257,220	411,986	43,373	296,157	108,406	859,922	(303,909)	(200,483)	(62,540)	(35,771)
53729	OFF HUMAN RESOURCE MANAGE	(4,166,295)	(3,182,882)	(4,979,503)	(4,840,484)	(3,366,959)	(1,211,385)	(95,551)	(1,306,936)	-	(1,306,936)	33,787	309,600	147,073	220,414	1,046	678,133	1,122,375	118,160	806,820	286,882	2,334,237	(842,278)	(563,321)	(157,690)	(92,815)
54520	J&PS DEPT OF KY STATE POL	(6,896,873)	(5,268,933)	(8,243,054)	(8,012,922)	(5,573,654)	(2,005,324)	13,428	(1,991,896)	-	(1,991,896)	55,931	512,510	243,465	364,872	56,294	1,177,141	1,857,977	195,602	1,335,608	15,431	3,404,618	(1,217,294)	(750,003)	(139,914)	(120,266)
54523	J&PS OF JUVENILE JUSTICE	(30,188,593)	(23,062,868)	(36,081,020)	(35,073,700)	(24,396,677)	(8,777,586)	(324,095)	(9,101,681)	-	(9,101,681)	244,818	2,243,330	1,065,681	1,597,099	10,822	4,916,932	8,132,629	856,179	5,846,146	603,196	15,438,150	(5,640,489)	(3,650,333)	(690,875)	(539,520)
54527	J&PS DEPT OF CORRECTIONS	(190,069,541)	(145,205,462)	(227,168,677)	(220,826,518)	(153,603,219)	(55,264,309)	(1,007,753)	(56,272,062)	-	(56,272,062)	1,541,391	14,124,163	6,709,603	10,055,446	-	30,889,212	51,203,611	5,390,568	36,807,754	1,261,882	94,663,815	(34,624,923)	(21,797,589)	(4,018,536)	(3,333,555)
57128	DEPT FOR NATURAL RESOURCE	(3,062,029)	(2,339,267)	(3,659,698)	(3,557,525)	(2,474,555)	(890,311)	(268,990)	(1,159,301)	-	(1,159,301)	24,832	227,541	108,092	161,994	-	497,627	824,893	86,842	592,975	884,976	2,389,686	(814,812)	(612,783)	(332,867)	(131,598)
58676	DEPT OF INSURANCE	(375,475)	(286,848)	(448,763)	(436,235)	(303,438)	(109,173)	(6,568)	(115,741)	-	(115,741)	3,045	27,902	13,255	19,864	523	61,544	101,151	10,649	72,712	16,774	201,286	(72,044)	(47,350)	(12,444)	(7,904)
58680	DEPT OF ALCOHOL & BEVERA	(1,978,824)	(1,511,742)	(2,365,065)	(2,299,037)	(1,599,171)	(575,360)	(19,504)	(594,864)	-	(594,864)	16,047	147,047	69,854	104,688	11,339	332,928	533,084	56,121	383,208	70,021	1,042,434	(372,537)	(237,542)	(59,386)	(40,041)
TOTAL		$ (253,230,822)	$ (193,458,137)	$ (302,658,233)	$ (294,208,534)	$ (204,646,518)	$ (73,628,981)	$ (1,832,272)	$ (75,461,253)	$ -	$ (75,461,253)	$ 2,053,604	$ 18,817,711	$ 8,939,245	$ 13,396,934	$ 294,931	$ 41,448,821	$ 68,218,887	$ 7,181,884	$ 49,039,200	$ 3,608,877	$ 128,048,848	$ (46,620,320)	$ (29,569,309)	$ (5,832,469)	$ (4,577,928)

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

Note 1 - Organization

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

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

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

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

Note 2 - Relationship to Combining Financial Statements

The accompanying schedules were reconciled to the KRS Combining Statement of Changes in Fiduciary Net Position – Insurance Fund in KRS' 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.

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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, KPPA adheres to the reporting requirements established by GASB.

The KERS Nonhazardous and KERS Hazardous Insurance Funds are reported as OPEB trust funds and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the KRS Board and required by the employers, and the employees' contributions are set by Kentucky Revised Statute 61.702(3)(b)(1). KRS recognized employer and employee contributions to the plans through June 30, 2025. OPEB expenses are recognized as the benefits come due for the KERS Nonhazardous and KERS Hazardous Insurance Plans, which includes payments made to the Department of Employee Insurance (DEI) and Humana Inc. for OPEB costs incurred for the fiscal year ended June 30, 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, on a monthly basis. The administrative expenses are reported in KRS' basic financial statements included in the ACFR for the Insurance Fund.

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,
- 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 KRS 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):

	KERS Nonhazardous	KERS Hazardous	SPRS	Insurance Total
Total OPEB Liability	$ 2,771,333	$ 482,062	$ 298,847	$ 3,552,242
Fiduciary Net Position	1,915,732	735,293	291,043	2,942,068
Net OPEB Liability/(Asset)	$ 855,601	$ (253,231)	$ 7,804	$ 610,174

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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	0.0% for KERS Nonhazardous and KERS Hazardous
Salary Increases	3.30% to 15.30%, varies by service for KERS Nonhazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.50%
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 single discount rates used to calculate the total OPEB liability within each plan changed since the prior year. Additional information regarding the single discount rates is provided below. The 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 healthcare costs. The Total OPEB Liability as of June 30, 2025, is determined using these updated assumptions.

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Discount Rate

Single discount rates increased from 6.00% to 6.25% for KERS Nonhazardous and increased from 5.99% to 6.20% for the KERS Hazardous systems. These new rates 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-Bond GO 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 KERS' combining financial statements. KERS' 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. KERS accrues employer contributions using estimates based on historical data. Actual results could differ from those estimates.

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Kentucky Employees Retirement System
Notes to Schedule of Employer Allocations and Collective Pension Amounts
As of and for the year ended June 30, 2025

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):

	KERS Hazardous
Per GRS Schedule A	$ -
Retired Reemployed	-
Retired Reemployed Healthcare	2,156
*Other Employer Contributions	3
Write-Offs/Refunds	-
Total	$ 2,159
Employer Contributions per Statement of Change in Fiduciary Net Position	$ 2,159
	$ -
	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 for the KERS Hazardous Plan but are not included in the Schedule A – Schedule of Employer Allocations. The contributions per Schedule A – Schedule of Employer Allocations represent actual contributions made related to the measurement period. A reconciliation for the KERS Nonhazardous Plan is not included above as Schedule A – Schedule of Employer Allocations for the KERS Nonhazardous Plan is based on salary, which is not presented in the Combining Statement of Changes in Fiduciary Net Position.

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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, *Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases*
Payroll Growth Rate	0.0% for KERS Nonhazardous and KERS Hazardous
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 15.30%, varies by service for KERS Nonhazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.50%
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. The deferred outflows and inflows related to differences between projected and actual liability experience and changes of assumptions are amortized over 3.40 years for KERS Nonhazardous and 4.10 years for KERS Hazardous.

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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 Directors
Kentucky 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 Kentucky Employees Retirement System – Nonhazardous OPEB Plan (KERS Nonhazardous), and Kentucky Employees Retirement System – Hazardous OPEB Plan (KERS Hazardous) (collectively the "pension plans") for the year ended June 30, 2025, and related notes. We have also audited the totals for the columns titled net OPEB liability (asset) 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 pension 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 pension 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 pension plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the pension 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 pension 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.

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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 pension 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 pension 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 pension plan's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Boise, Idaho
February 27, 2026

KENTUCKY PUBLIC PENSIONS AUTHORITY
Ryan Barrow, Executive Director
1260 Louisville Road • Frankfort, Kentucky 40601
kyret.ky.gov • Phone: 502-696-8800 • Fax: 502-696-8822

Kentucky Public Pensions Authority

MEMORANDUM

TO: Members of the KPPA Audit Committee

FROM: Beth Camic, Staff Assistant, Office of Legal Services

DATE: February 18, 2026

SUBJECT: Potential Information Disclosures/Breaches Affecting the Kentucky Public Pensions Authority ("KPPA"), Fiscal Year 2026 Quarter 2

DATA ON POTENTIAL DISCLOSURES/BREACHES FY 2026 2nd QUARTER

Total Disclosures/Breaches Reports Investigated: 4

Total Number Investigated	Type
0	Implicated HIPAA/HITECH
0	Implicated state law
2	Implicated KPPA Data Disclosure Notification Policy
2	Found not to be a disclosure/breach

Total Members Affected by Potential Disclosures/Breaches: 4

Total Potential Disclosures/Breaches by Source of Disclosure/Breach

Total Number of Disclosures/Breaches	Source
2	KPPA, KRS, or CERS
0	External (e.g., vendor, business associate)

Total Potential Disclosures/Breaches by Method of Disclosure/Breach

Total Number of Disclosures/Breaches	Method
0	Email
1	Mail
1	Self-Service
0	Phone
0	Fax
0	Other

SYNOPSES ON POTENTIAL DISCLOSURES/BREACHES

KPPA, KRS, and CERS Disclosures/Breaches

- **Federal law (HIPAA/HITECH):** There were **no** potential breaches of protected health information by the KPPA.

- **State law (KRS 61.931, et seq.):** There were **no** potential "security breach" of "personal information" as defined by state law by the KPPA.

- **KPPA Internal Data Disclosure Notification Policy:** The following disclosures occurred under the KPPA's Data Disclosure Notification Policy.

  Background: Incorrect personal information populated into a form in the Self-Service Portal. The incident was isolated to three deceased members.

  Root Cause: Self-Service development issue

  Follow Up: KPPA IT deployed a fix. The disclosed information was removed from the Self-Service Portal. Disclosure notification letters were sent to the recipients along with an affidavit stating they did not retain or copy the disclosed information.

  Background: A letter addressed to another member was included in another member's correspondence from KPPA.

  Root Cause: Manual error

  Follow Up: Disclosure notification letters were sent to the affected members. KPPA is seeking Affidavits from the members who received the disclosed information attesting they did not copy or otherwise retain the information of the compromised member.

External Disclosures/Breaches

No external disclosures were made by KPPA vendors or business associates this quarter.

RECOMMENDATION

This memorandum is provided for informational purposes only.

KENTUCKY PUBLIC PENSIONS AUTHORITY
Ryan Barrow, Executive Director
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MEMORANDUM

TO: Kentucky Public Pensions Authority Audit Committee

FROM: Stephanie Hold, Investigator, Office of Legal Services

DATE: February 24, 2026

SUBJECT: Tips Received Regarding Fraud, Waste, and Abuse

The information contained in this memo concerns tips regarding potential fraud, waste and abuse received by the Kentucky Public Pensions Authority (KPPA), including updates on all open cases and cases closed since the last meeting of the KPPA Audit Committee (Audit Committee).

OPEN FRAUD TIP CASES

Since the Audit Committee met on November 18, 2025, the KPPA received three (3) new fraud tips. Two (2) tips were closed following a review and one (1) is currently pending.

As of the date of this memo, the KPPA has four (4) cases in open status. The following chart provides current information for all open cases as of the date of this Memorandum:

Date Reported	C, K, S, Other	Allegation(s)	Current Action
01/22/2024	CERS	Disability retirement fraud.	The Office of Legal Services has gathered information and is working with Disability and Survivor Benefits to submit all collected information to a medical examiner from MMRO.
06/12/2024	CERS	Employer not making the required retirement contributions for employees.	The Office of Legal Services is leaving open and assisting ERCE as needed.
06/16/2024	CERS	Prearranged agreement to return to work for the same employer and failure to have the required break in service.	Fraud allegations related to the member is resolved. The Office of Legal Services is investigating employer reporting issues and is currently under supervisor review for next steps.

Date Reported	C, K,S, Other	Allegation(s)	Current Action
02/07/2026	KERS	Fraud involving beneficiary change	Currently pending with IT Security and Disclosures

FRAUD TIPS CLOSED SINCE LAST MEETING

As of the date of this memo, two (2) cases have been closed since the last meeting of the KPPA Audit Committee. The following case(s) were closed since the last meeting:

Date Reported	C, K, S, Other	Allegation(s)	Disposition
09/27/2025	CERS	Prearranged agreement to return to work for another participating agency.	Office of Legal Services conducted a review and collected information which did not support the fraud tip received.
11/11/2025	Other	Social Security disability fraud.	Office of Legal Services spoke with the tipster to ensure the allegations did not pertain to a KPPA member and provided the tipster the contact information to report the fraud.

RECOMMENDATION

This memorandum is provided for informational purposes only.

Kentucky Public Pensions Authority

Charter for the KPPA Audit Committee

Throughout th~~e~~is Charter for the KPPA Audit Committee (Charter), the Kentucky Public Pensions Authority Board will be referred to as the Authority. When referring to the Kentucky Public Pensions Authority as an administrative organization, the acronym KPPA will be used. However, in reference to the Audit Committee, "KPPA Audit Committee" will be used. In that instance, KPPA will refer to the Kentucky Public Pensions Authority Board.

I. Charter

This Charter establishes the authority and responsibility of the KPPA Audit Committee of the Authority.

II. Purpose

The purpose of the KPPA Audit Committee is to assist the Authority, the Chief Executive Officer (CEO) of both the County Employees Retirement System (CERS) and the Kentucky Retirement Systems (KRS), and the KPPA Executive Director in fulfilling their oversight responsibilities for the:

1. System of internal controls,
2. Internal and external audit processes, and
3. Process for monitoring compliance with laws and regulations and the code of conduct as described in the appropriate entity bylaws.

As defined by the *Global Internal Audit~~ing~~ Standards~~Institute of Internal Auditors~~*, internal auditing is *an independent, objective assurance and advisory service ~~consulting activity~~ designed to add value and improve an organization's operations. It helps an ~~The goal of internal auditing is to help the~~ organization accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.*

Commented [KC1]: Updated to reflect the new name of the Standards.

Commented [KC2]: Updated to reflect wording included in the new Standards.

Consistent with this definition, internal auditing within KPPA can be defined as the *independent appraisal of the various operations and systems of control within KPPA, CERS, and KRS to determine whether acceptable policies and procedures are followed, legislative requirements and established standards are met, resources are used efficiently and economically, planned missions are accomplished effectively, and the objectives of KPPA, CERS, and KRS are being achieved.*

III. Statutory Authorization

Kentucky Revised Statutes 61.505 outlines specific responsibilities of the Authority in relation to the Chief Auditor. The Authority has granted power to the KPPA Audit Committee to perform the following actions. The Authority may at any time rescind this power as a whole or in part. All recommendations or actions of the Audit Committee must be ratified by the Authority:

1. Recommend an appointment or contract for the services of a Chief Auditor or recommend the termination of services for the Chief Auditor.
2. Recommend the compensation and other terms of employment for the Chief Auditor without limitation of the provision of Kentucky Revised Statutes chapters 18A, 45A, and 64.640.
3. Work with the Chief Auditor concerning the staffing and organizational structure of the Division of Internal Audit.
4. On an annual basis, work with the Authority Chair on a performance evaluation of the Chief Auditor.

5. At least quarterly, report KPPA Audit Committee activities, issues, and related recommendations to the Authority for ratification.

IV. Composition

The KPPA Audit Committee will consist of four (4) Authority members – two CERS members and two KRS members appointed annually by the Chair of the Authority. The Chairs of the CERS and KRS Boards may also each appoint one non-Authority trustee to serve on the KPPA Audit Committee.

Commented [KC3]: Reflects change that CERS and KRS Board Chair can appoint an additional Audit Committee member.

The Authority Chair will also name the Chair of the Audit Committee. The Chair of the Authority may appoint a Vice Chair, or the members of the Audit Committee may elect a Vice Chair (note, the position of Vice Chair is not required to be filled). The Chair of the Audit Committee will rotate annually between a CERS and KRS member. A quorum to conduct business is satisfied if a majority of the Audit Committee members are present.

Each KPPA Audit Committee member will be independent and free of conflicts of interest with respect to the projects under the scope of the KPPA Audit Committee. For the purposes of the KPPA Audit Committee, independent shall mean those individuals who do not report directly to KPPA, CERS, or KRS management and those persons who are not directly responsible for the day-to-day operations of KPPA, CERS or KRS.

At least one member of the KPPA Audit Committee will be designated as the "financial expert.[1]" A financial expert is an individual who possesses, among other attributes:

1. An understanding of financial statement preparation and generally accepted accounting principles (GAAP) and, in this case, the accounting standards issued by the Governmental Accounting Standards Board (GASB).
2. The ability to assess the general application of such principles in connection with the accounting for estimates, accruals, and reserves.
3. Experience preparing, auditing, analyzing, or evaluating financial statements that present a breadth, depth, and level of complexity of accounting issues that can reasonably be expected to be raised by the government entity's financial statements or experience actively supervising one or more persons engaged in such activities.
4. An understanding of internal control and the procedures for financial reporting.
5. An understanding of audit committee functions.

V. Meetings

KPPA Audit Committee meetings must comply with Kentucky's Open Meetings Act contained in Kentucky Revised Statutes Chapter 61.800, et seq. The KPPA Audit Committee will meet at least four (4) times a year, with authority to convene additional meetings, as circumstances require. All KPPA Audit Committee members and the Chief Auditor are expected to attend each meeting. The KPPA Audit Committee will invite KPPA, CERS, and KRS staff; internal and external auditors; or others to attend meetings and provide pertinent information, as deemed necessary. The KPPA Audit Committee may conduct closed sessions when legally authorized under Kentucky's Open Meetings Act. In advance of each regular or special called meeting, the meeting agenda and appropriate briefing materials will be provided to members of the KPPA Audit Committee. KPPA staff will strive to have the meeting materials available to the KPPA Audit

[1] See Sarbanes-Oxley Act of 2002 § 407

Committee members at least one week prior to the meeting date. Minutes will be prepared and approved by the KPPA Audit Committee. Agendas are posted to the KPPA website in compliance with Kentucky's Open Meetings Act[2].

VI. Scope of Responsibilities

In order to fulfill the responsibilities delegated to it by the Authority, the KPPA Audit Committee is responsible for the following activities:

Internal Controls and Compliance

1. Evaluate the effectiveness of the internal controls system, including information technology security and control.
2. Evaluate the effectiveness of the system used to monitor compliance with laws and regulation as well as policies and procedures.
3. Evaluate the effectiveness of the system used to monitor noncompliance with the Commonwealth of Kentucky Executive Branch Code of Ethics[3] and/or Authority bylaws as well as evaluate the process in which the code of conduct and bylaws are communicated to personnel.
4. Conduct or authorize investigations into any matters within the KPPA Audit Committee's scope of responsibility.
5. Evaluate the results of investigations and follow-up (including disciplinary action) on any instances of noncompliance.
6. At least quarterly, obtain updates from management and legal counsel regarding compliance matters.
7. Seek and obtain any necessary information from person(s) employed by KPPA, CERS, or KRS (all of whom are directed to cooperate with the KPPA Audit Committee's requests) or external parties.

Internal Audit

1. Evaluate the effectiveness of the internal audit function, including compliance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.
2. Ensure there are no unjustified restrictions or limitations placed on Chief Auditor or the Division of Internal Audit in relation to the completion of audit projects.
3. Address any disagreements between KPPA, CERS, KRS, and the Chief Auditor regarding internal audit issues.
4. Accept KPPA management's responses submitted to internal audits.
5. Ensure recommendations from the Division of Internal Audit are closed in a reasonable time. Recommendations are generally closed for, but not limited to, one of the following reasons – recommendation implemented, recommendation no longer applicable, or KPPA management accepts risk and recommendation will not be implemented.
6. Evaluate and confirm the independence of the Chief Auditor and Division of Internal Audit staff by obtaining independence statements from all staff. Work with the Chief Auditor to resolve any actual or perceived conflicts.
7. On an annual basis, review and approve the Charter for the Division of Internal Audit, the Audit Plan, and the Internal Audit Budget. The Chief Auditor may request updates to the Audit Plan subject to the procedures outlined in the Charter for the Division of Internal Audit.
8. At least quarterly, meet with the Chief Auditor, including closed session discussions (if necessary), pursuant to Kentucky's Open Meeting Act in Kentucky Revised Statutes Chapter 61.800, et seq.

[2] See Kentucky Open Meetings Act
[3] Kentucky Revised Statutes - Chapter 11A

External Audit

1. Oversee the work of any registered Certified Public Accounting (CPA) firm employed by KPPA for the Annual Comprehensive Financial Report and other financial/control or fraud audits.
2. Understand the scope of external auditors' review of internal controls over financial reporting and obtain reports on significant findings and recommendations, together with management's responses.
3. Pre-approve the scope of all financial audit and non-financial audit services provided by external auditors, including coordination of audit effort with the Division of Internal Audit.
4. Review the findings of any examinations by regulatory agencies and any auditor observations.
5. Evaluate the performance of the external auditors and exercise final approval on the appointment or discharge of the auditors.
6. Address any disagreements between KPPA, CERS, KRS, and the external auditor regarding financial reporting.
7. Receive communications from external auditors that are required by the AICPA Standards to be received by "Governing Boards."
8. Ensure recommendations from external auditors are closed in a reasonable time. Recommendations are generally closed for, but not limited to, one of the following reasons – recommendation implemented, recommendation no longer applicable, or KPPA management accepts risk and recommendation will not be implemented.
9. Evaluate and confirm the independence of the external auditors by obtaining statements from the auditors on relationships between the external auditors and KPPA, CERS, and KRS, including non-audit services. Discuss any identified relationships with the external auditors.
10. If necessary, meet with the external auditors, including closed session discussions, pursuant to Kentucky's Open Meeting Act in Kentucky Revised Statutes Chapter 61.800, et seq.

Reporting

1. Upon request, report KPPA Audit Committee activities, issues, and related recommendations to the CERS and KRS Boards of Trustees for informational purposes.
2. Review any other reports issued by the KPPA management that relate to the responsibilities of the KPPA Audit Committee.

Other

1. At least annually, review and assess the adequacy of the Charter for the Audit Committee.
2. At least annually, confirm that all responsibilities outlined in this Charter have been completed.
3. At least annually, consider evaluating the KPPA Audit Committee's and individual members' performance.
4. Facilitate open channels of communication between the Chief Auditor, the Division of Internal Audit, external auditors, the Authority, CERS, KRS, and KPPA management.
5. At each meeting, approve any unapproved minutes from prior KPPA Audit Committee meetings.
6. Meet with the CEOs of the CERS and KRS, KPPA management, Chief Auditor, external auditors, outside counsel, or others as necessary.
7. Perform other activities related to this Charter as requested by the Authority.

VII. Responsibilities of Other Parties

1. The auditors (internal and external) are responsible for planning and conducting audits.
2. The Authority is responsible for ratifying recommendations and actions taken by the KPPA Audit Committee.

3. KPPA management is responsible for ensuring internal and external audit recommendations are closed in a timely manner. Recommendations are generally closed for, but not limited to, one of the following reasons – recommendation implemented, recommendation no longer applicable, or KPPA management accepts risk and recommendation will not be implemented.
4. KPPA staff is responsible for the selection and hiring of the external auditor. The Chief Auditor shall be a part of the team that reviews bids for the external audit contract by serving on the evaluation team as a Technical Advisor.
5. KPPA management is responsible for preparing and fairly presenting the financial statements in accordance with GAAP for governmental entities as issued by GASB, maintaining effective internal control over financial reporting, and ensuring compliance with applicable laws, regulations, and other requirements.
6. The CERS and KRS Boards of Trustees are responsible for the overview and acceptance of the Annual Comprehensive Financial Report(s).
7. The Authority is responsible for final approval and publishing of the Annual Comprehensive Financial Report(s).

VIII. Review of Charter for the KPPA Audit Committee

Commented [KC4]: This was added after prior discussion of whether the Charter must be reviewed annually if there are no changes to the document.

The Charter shall be reviewed and approved by the KPPA Audit Committee every three years or upon one of the following events:

1. Change to the majority of Audit Committee members.
2. Change to the majority of the Authority members.
3. Significant changes to the *Standards*, which leads to substantial updates to the Charter.

IX. Approvals

We, the undersigned, do certify that this Charter was approved on the 19th day of March 2026.

Chair — Date
KPPA Audit Committee

Board Chair — Date
Kentucky Public Pensions Authority

History: Initial Approval Date: June 28, 2023

Amended: June 27, 2024; March 19, 2026

Kentucky Public Pensions Authority

Charter for the Division of Internal Audit

Throughout th~~e~~is Charter for the Division of Internal Audit (Charter), the Kentucky Public Pensions Authority Board will be referred to as the Authority. When referring to the Kentucky Public Pensions Authority as an administrative organization, the acronym KPPA will be used. However, in reference to the Audit Committee, "KPPA Audit Committee" will be used. In that instance, KPPA will refer to the Kentucky Public Pensions Authority Board.

I. Mission of Internal Audit

The Division of Internal Audit (Internal Audit) helps the Authority as well as the Board of Trustees (Board) of the County Employees Retirement System (CERS) and the Kentucky Retirement Systems (KRS) meet their fiduciary duties by enhancing and protecting organizational value by providing risk-based and objective assurance, advice, and insight.

II. Audit Standards

Internal Audit shall adhere to the *Global ~~International Standards for the Professional Practice of~~ Internal Audit~~ing~~ Standards*[1] (*Standards*) issued by the Institute of Internal Auditors (IIA). Where applicable, Internal Audit will observe standards and statements issued by other accounting and auditing organizations located within the United States of America. Internal Audit is expected to abide by the IIA Code of Ethics ~~(Exhibit A)~~.

Internal Audit will ~~adhere~~ follow ~~to~~ the International Professional Practices Framework, which includes the *Standards*, Topical Requirements, and Global Guidance~~IIA's Mandatory Guidance, which includes the Core Principles for the Professional Practice of Internal Auditing (see section III), the Code of Ethics (see Exhibit A), the *Standards*, and the definition of internal auditing (see section VI)~~. The International Professional Practices Framework ~~Mandatory Guidance~~ addresses current internal audit practices while enabling practitioners and stakeholders globally to be flexible and responsive to the ongoing needs for high-quality internal auditing in diverse environments and organizations of different purposes, sizes, and structures~~constitutes the fundamental requirements for the professional practice of internal auditing and the principles against which to evaluate the effectiveness of the Internal Audit's performance~~.

III. ~~Core~~ Guiding Principles for Effective ~~of~~ Internal Auditing

1. Demonstrate integrity.
2. Maintain objectivity.~~Remain independent, which is defined as objective and free from undue influence.~~
3. Demonstrate competency. ~~e and due professional care.~~
4. Exercise due professional care.
5. Maintain confidentiality. ~~Support the strategies, objectives, and risks of the organization.~~
6. Authorized by the Board.
7. Positioned independently. ~~Remain appropriately positioned and adequately resourced.~~
8. Overseen by the Board.
9. Plan strategically. ~~Provide risk-based assurance.~~
10. Manage resources. ~~Remain insightful, proactive, and future focused.~~

[1] Institute of Internal Auditors Global Internal Audit Standards

Commented [KC1]: Updated to reflect new name of Standards

Commented [KC2]: This is now incorporated in various aspects of the Standards and is not a separate document.

Commented [KC3]: Changes to reflect new wording in the Standards

11. Communicate effectively.
12. Enhance quality. ~~Promote organizational improvement.~~
13. Plan engagements effectively. ~~Demonstrate quality and continuous improvement.~~
14. Conduct engagement work.
15. Communicate engagement results and monitor action plans.

IV. KPPA Audit Committee

The purpose, statutory authorization, composition, and responsibilities of the KPPA Audit Committee are outlined in the Charter for the KPPA Audit Committee[2].

V. The Internal Audit Function

Internal Audit was originally established in July 2003. Internal Audit's purpose is to assist the Authority, the CERS and KRS Boards ~~of Trustees~~, the Chief Executive Officer (CEO) of both CERS and KRS, and the KPPA Executive Director in fulfilling their governance role.

Definition

As defined by the ~~*IIA*~~*Standards*, internal auditing is "*an independent, objective assurance and advisory service ~~consulting activity~~ designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control~~, and governance~~ processes.*"

Purpose Statement

Internal auditing strengthens the organization's ability to create, protect, and sustain value by providing the Authority, CERS and KRS Boards, and KPPA management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Independence

Internal Audit is an advisory function having independent status within KPPA.

1. The Chief Auditor and Internal Audit staff shall be independent of any other office, division, branch, or section.
2. The Chief Auditor and Internal Audit staff shall have direct access, as deemed necessary, to the Authority and/or KPPA, CERS, and KRS staff.
3. The Chief Auditor and Internal Audit staff shall not be involved in the day-to-day operation of the KPPA, CERS, or KRS.
4. The Chief Auditor and Internal Audit staff shall not be responsible for the detailed development and/or implementation of new systems but should be consulted during the system development process on the control measures to be incorporated in new or amended systems and be advised of approved variations or new developments.
5. The Chief Auditor shall have no managerial powers, functions, or duties except those relating to the management of the Division of Internal Audit.

VI. Internal Audit Mandate

This Charter establishes the authority, role, and responsibilit~~y~~ies of Internal Audit.

[2] KPPA Website - Board Policies

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Commented [KC4]: Changed to match wording in new Standards.

Commented [KC5]: Added to meet new Standards, which now require a Purpose Statement for Internal Audit.

Commented [KC6]: Required by Standards

A. Authority

Internal Audit's authority is created by its direct reporting relationship to the Authority. This reporting structure allows for free and unrestricted access to the Authority, as well as all activities across the organization. For example, records, personnel, and physical property. As described in Kentucky Revised Statutes 61.505, the Chief Auditor shall report directly to the Authority in the performance of all internal audit functions. The Authority has delegated some of this statutory authority to the KPPA Audit Committee. This delegation is described in the Charter for the Audit Committee. The Division Director of Human Resources will be responsible for approving the Chief Auditor's weekly timesheet, leave requests, work schedule, and training/educational opportunity requests.

Commented [KC7]: Standards require that Internal Audit authority be stated.

It is incumbent that all KPPA, CERS, and KRS staff render assistance to the Chief Auditor and Internal Audit staff in carrying out their audit duties.

1. The Chief Auditor and Internal Audit staff shall have access, at all reasonable times, to all books, documents, accounts, property, vouchers, records, correspondence, and other data of KPPA, CERS, and KRS necessary for the proper performance of the internal audit function. This includes having read-only access to internal systems, drives, and websites that are used to store documents, procedures, policies, etc.
2. The Chief Auditor and Internal Audit staff shall have access to generate reports from internal and external systems as deemed necessary for the proper performance of the internal audit function. If there are any disagreements related to access, the disagreements will be addressed by the KPPA Audit Committee in accordance with the Charter for the KPPA Audit Committee.
3. The Chief Auditor and Internal Audit staff shall have the right, at all reasonable times, to enter any premises of KPPA and to request and promptly receive from any KPPA, CERS, or KRS staff all information and such explanations deemed necessary for the Chief Auditor and Internal Audit staff to formulate an opinion on the probity of action, adequacy of systems, and/or of controls.

B. ~~Purpose and Objective~~Role

The primary role of Internal Audit is to conduct internal audit activities and deliver internal audit services. There may be situations where roles beyond internal auditing are part of the Chief Auditor or Internal Audit staff responsibilities, such as risk management or compliance.

Commented [KC8]: Name change and new information added as required by Standards.

The primary objective of Internal Audit is to assist all levels of management in achieving the effective discharge of their assigned responsibilities by providing independent analysis, appraisals, advice, and recommendations concerning the activities reviewed. Internal Audit also assists in achieving sound managerial control over all financial and operational aspects including, but not limited to, accounting, investments, benefits, legal compliance, asset management, and information management and control systems.

Internal Audit helps the Authority and the systems it is tasked with administrating and operating, accomplish their objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes. Accomplishment of the Internal Audit objective may involve:

1. Evaluating the adequacy and effectiveness of the system of internal controls.
2. Participating in working groups established to review known or suspected fraud, waste, or abuse in any area of KPPA, CERS, or KRS.
3. Evaluating the relevance, reliability, and integrity of management, financial and operating data, and reports.
4. Evaluating the systems established to ensure compliance with statutory requirements, regulations, policies, plans, and procedures that could have a significant impact on operations.
5. Evaluating the means of safeguarding assets and, as appropriate, verifying the existence of such assets.
6. Evaluating the economy, efficiency, and effectiveness with which resources are employed.

7. Evaluating operations or programs to ascertain whether results are consistent with objectives and goals established by the Authority, CERS, and KRS as well as evaluating whether the operations or programs are being carried out as planned.
8. Assessing the adequacy of established systems and procedures.
9. Conducting special assignments and investigations on behalf of the Authority, CERS, or KRS into any matter or activity affecting the probity, interests, and operating efficiency of KPPA, CERS and KRS.

C. ~~Activities~~Responsibilities

Internal Audit's responsibilities comprise its accountability and obligations to carry out its role, as well as the specific expectations of key stakeholders. For example, responsibilities typically include expectations regarding performance of audit services; communications; compliance with laws, regulations, and policies; conformance with the *Standards*; and other activities incumbent in the role. In order fulfill the Internal Audit mission, staff will be responsible for the following activities:

Commented [KC9]: Updated to match new requirements of Standards.

Responsibilities to the Authority

1. Development, implementation, and oversight of internal audit methods and procedures.
2. Development and control of an efficient Audit Plan.
3. Scope and boundaries of internal audits.
4. Documentation of audit findings.
5. Assistance in the investigation of significant suspected fraudulent activities and promptly notifying the KPPA Audit Committee, the Authority, the CEOs of CERS and KRS, and the appropriate level of KPPA management of the results of any findings and conclusions.
6. Maintenance of certain records such as, but not limited to, records related to internal audits and CERS and KRS Board elections.
7. Considering the scope of work of the external auditors and regulators, as appropriate, for providing optimal audit coverage at a reasonable overall cost.
8. Fulfilling the objectives of the Division of Internal Audit.
9. Utilizing Internal Audit resources to maximize the efficiency and effectiveness of the internal audit function.
10. Adherence to appropriate auditing standards, including, but not limited to, International Standards for the Professional Practice of Internal Auditing, Generally Accepted Government Auditing Standards, and standards issued by the Auditing Standards Board (e.g., Statements on Auditing Standards, Statements on Standards for Attestation Engagements, and Statements on Quality Control Standards).
11. Review of the Annual Comprehensive Financial Report(s) and Summary Annual Financial Report(s).

Internal Audit Function

1. In coordination with KPPA Division of Human Resources, Chief Auditor will appoint all employees deemed necessary to fulfill the mission of Internal Audit.
2. Chief Auditor will oversee the day-to-day operations of Internal Audit.
3. Chief Auditor will work cooperatively with the CEOs of the CERS and KRS as well as KPPA management.

Internal Controls and Compliance

1. Work with the KPPA Audit Committee, the CEOs for the CERS and KRS, and the KPPA Executive Director and other appropriate KPPA staff in the performance of an annual risk assessment.
2. Develop an audit plan to address items noted in the risk assessment.
3. Test and evaluate effectiveness of policies and procedures that are in place to determine if they achieve strategic, risk management and operational objectives.
4. Perform audit, consulting, and assurance services as well as special projects in support of the Audit Plan and in compliance with Internal Audit procedures.

Board and Committee Meetings

1. Prepare agenda and meeting materials (to be presented by Internal Audit) for KPPA Audit Committee meetings.
2. Strive to provide meeting materials (to be presented by Internal Audit) to trustees at least one week prior to the meeting date.
3. Present results of audit, consulting, and assurance services as well as results of special projects to the KPPA Audit Committee and the Authority. If requested, present results to the CERS and/or KRS Boards of Trustees or any committee of those Boards.

Working with External Auditors

The Chief Auditor will ~~A~~assist~~ance may be provided to~~ the external auditor during the annual audit of the CERS and KRS financial statements or other audit engagements. The Chief Auditor shall work with the external auditors to foster a cooperative working relationship, reduce the incidence of duplication of effort, ensure appropriate sharing of information, and ensure coordination of the overall audit effort. Upon request, the Chief Auditor shall make available to the external auditors all internal audit working papers, programs, flowcharts, and reports.

Specific Areas of Expertise

Since Internal Audit has limited resources and specialized requirements are needed to administer a complex public pension system, Internal Audit may request third-party expertise to assist in fulfilling audit ~~goals~~ responsibilities (e.g., information technology and data security reviews). Outsourced third party audits will be approved by the KPPA Audit Committee. The findings, recommendations, and management comments will be presented to the KPPA Audit Committee for approval and for subsequent ratification by the Authority.

VII. Internal Audit Practices

Conflicts of Interest

Internal auditors shall be objective and free from undue influence in performing their job. Objectivity requires internal auditors to have an impartial and unbiased attitude, to avoid conflicts of interest, and to perform audits in such a manner that no significant quality compromises occur. To help ensure that internal auditors are not placed in an environment impeding their ability to make objective, professional judgments, Internal Audit will take the following precautionary measures:

1. All Internal Audit staff will be required to complete an annual Independence Statement certifying that auditors have no actual or perceived conflict that would impair their objectivity or independence.
2. Internal Audit staff assignments will be made so that potential and actual conflicts of interest and bias are avoided. If a conflict of interest or bias is present, the auditor(s) will be reassigned.
3. Internal Audit staff assignments will be rotated periodically, if practicable to do so.
4. Internal Audit staff will not assume operational responsibilities.
5. For a period of no less than one year, Internal Audit staff will refrain from assessing specific operations for which they were previously responsible.

Due Professional Care

Internal auditors shall apply the care and skill expected of a reasonably prudent and competent auditor. Due professional care does not imply infallibility and internal auditors must exercise due professional care, with consideration of the following:

1. Extent of work needed to achieve the engagement's objectives.
2. Relative complexity, materiality, or significance of matters to which assurance procedures are applied.
3. Adequacy and effectiveness of risk management, control, and governance processes.
4. Probability of significant errors, irregularities, or non-compliance.
5. Cost of assurance in relation to potential benefits.

6. Use of various software tools including, but not limited to TeamMate, Excel, Access, Word, Tableau, and Gravity.

Proficiency and Continuous Professional Education (CPE)
Internal Audit staff shall collectively possess the knowledge, skills, attributes, and other competencies essential to the practice of internal auditing within the organization. Additionally, Internal Audit staff should enhance their awareness and understanding of honesty and professional courage by seeking opportunities to obtain ethics-related continuing professional education.

Commented [KC10]: Added to match requirements of Standards regarding ethics training.

Educational and work experience criteria have been established for the various positions within Internal Audit. To maintain their proficiency, all auditors are encouraged to continue their education and will be provided adequate opportunities to do so. Such continuing education ensures that internal auditors remain current on professional techniques and standards. If an auditor holds a certification, continuing education hours necessary to meet certification requirements should be obtained. If no certification requirements are necessary, a minimum of 24 hours of continuing auditor education shall be obtained annually. Continuing education may be obtained through membership and participation in professional societies, attendance at conferences, college courses, and in-house training. KPPA may reimburse an auditor for the cost of obtaining continuing education; however, the employee must obtain approval prior to registering for any course or seminar.

Internal Audit staff are encouraged to obtain professional certification(s). Accreditation is an important indicator of an auditor's technical proficiency. The following certifications are **some** of those available to auditors (this list is not all-inclusive):

1. Certified Internal Auditor,
2. Certified Fraud Examiner,
3. Certified Government Financial Manager,
4. Certified Information Systems Auditor, and
5. Certified Public Accountant.

Performance Evaluations
Performance evaluations for **classified** employees shall be conducted as outlined in the Commonwealth of Kentucky Personnel Policies and Kentucky Revised Statutes Chapter 18A. The Chair of the Audit Committee shall review the performance for the Chief Auditor.

Records Retention and Disposition
As required by the Kentucky Department for Libraries and Archives, Internal Audit shall retain a complete file of each audit and consulting service made under its authority for a period of eight (8) years and an electronic copy of all final reports shall be retained by Internal Audit indefinitely. To guard against identity theft and fraud, destruction of business records and materials shall be done in a secured manner such as using the on-site Division of Waste Management recycle containers. All CD/DVD materials shall be submitted to the KPPA Information Security Officer.

VIII. Quality Assurance and Improvement Plan

Internal Audit will maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include an evaluation of Internal Audit's conformance with the *Standards* and an evaluation of whether internal auditors apply the IIA's Code of Ethics (see Exhibit A). The program will also assess the efficiency and effectiveness of Internal Audit and identify opportunities for improvement. Internal Audit will conduct both ongoing and periodic internal assessments. ~~Internal Audit should strive to have a qualified, independent assessor (or assessment team) conduct an external assessment at least once every five (5) years. The~~

~~Chief Auditor will provide the results, including planned corrective action, of the internal and external assessments to the KPPA Audit Committee.~~

Commented [KC11]: Moved to External Assessment section

Internal Assessments

1. Ongoing Monitoring – Ongoing monitoring for routine internal audit activities are an integral part of the day-to-day supervision, review, and measurement of the internal audit activity. The measurement tools for ongoing monitoring are engagement supervision; feedback from auditees, KPPA management, and the KPPA Audit Committee; Audit Plan completion; and identification and analysis of other performance metrics such as recommendations accepted.
2. Periodic Assessments – Internal Audit will conduct a Self-Assessment as outlined by the IIA. Internal Audit will strive to complete a Self-Assessment every three years.

External Assessments

The *Standards* require that an external assessment be conducted at least once every five years~~Internal Audit should strive to have~~ by a qualified, independent assessor (or assessment team)~~ conduct an external assessment at least once every five years~~. This can be completed as either a Self-Assessment with Independent External Validation or a full external assessment. The Chief Auditor will disclose the results and any needed corrective action to the KPPA Audit Committee.

IX. Internal Control System

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) issued the Internal Control – Integrated Framework [3] to provide guidance to entities on setting up an effective internal control system. The Government Finance Officers Association recommends governments adopt COSO as the conceptual basis for designing, implementing, operating, and evaluating internal control so as to provide reasonable assurance that they are achieving their operational, reporting, and compliance objectives.[4]

Internal Audit utilizes guidance outlined in the COSO Internal Control Integrated Framework as well as the Standards for Internal Control in the Federal Government[5] to perform reviews and assessments that help ensure these principles are established and working as intended.

Roles in the Internal Control System

Internal controls are the responsibility of KPPA management; however, all members of an organization play a role in the system.

1. Oversight Body – This includes the Authority, CERS Board, KRS Board, CERS CEO, and KRS CEO. The responsibilities include overseeing the strategic direction and obligations related to accountability. The oversight body should oversee management's design, implementation, and operation of the internal control system.
2. Management Role – This includes the KPPA Executive Director, Deputy Executive Director, Chief Investment Officer, Chief Financial Officer, Executive Director-Office of Operations, Executive Director-Office of Benefits, and Executive Director-Office of Legal Services. Management is directly responsible for all activities of an entity, including the design, implementation, and operating effectiveness of the internal control system.

[3] COSO Internal Control - Integrated Framework Principles
[4] GFOA Internal Control Framework
[5] GAO Standards for Internal Control in the Federal Government

3. Personnel Role – this includes all other KPPA staff. Personnel help management design, implement, and operate the internal control system. Personnel is responsible for reporting issues noted in the entity's operations, reporting, and compliance.

Components of COSO

There are five components of COSO. Each component consists of different principles that are needed to effectively design, implement, and operate an internal control system. An entity must establish a comprehensive framework for internal control that includes all five essential components identified by the COSO. The entity must also ensure that each component of internal control is functioning in a manner consistent with all relevant principles. A complete discussion is provided by the COSO Internal Control Integrated Framework (see footnote 3) and the Standards for Internal Control in the Federal Government (see footnote 5).

X. Internal Audit Services

The scope of Internal Audit shall be sufficiently comprehensive to enable the effective and regular review of all operational, financial, and related activities. Coverage may extend to all areas of KPPA, CERS, and KRS and include financial, accounting, investments, benefits, administrative, computing, and other operational activities. The extent and frequency of internal audits will depend upon varying circumstances such as results of previous audits, relative risk associated with activities, materiality, the adequacy of the system of internal control, and resources available to Internal Audit.

Internal Audit provides independent assurance and advisory ~~audit, consulting, and assurance~~ services to assist management in balancing operational efficiency with risk identification, assessment, and control. Internal Audit reports to the Authority and collaborates with trustees and KPPA, CERS, and KRS staff to enhance assurance and accountability at all levels of KPPA, CERS, and KRS. To meet the responsibilities and objectives as set forth in the Internal Audit Charter, it is necessary for Internal Audit to perform varying types of services depending on the circumstances and requests. Services can be requested by the KPPA Audit Committee; the Authority; the CERS and KRS Boards; or any member of KPPA, CERS, or KRS staff. If a request is made by someone outside of the KPPA Audit Committee, the Chief Auditor will seek approval from the Chair of the KPPA Audit Committee before engaging in the service. Internal Audit provides the following types of assurance and advisory ~~audits, consulting, and assurance~~ services to contribute to the overall governance, risk management, and compliance framework of KPPA, promoting transparency, accountability, and the achievement of strategic objectives.

Commented [KC12]: Changes to match wording in new Standards

Assurance Services ~~Audits~~

Commented [KC13]: New headings match to Standards. Additional details were provided to better describe the various services currrently performed by Internal Audit.

~~3.~~2. Operational Audits – Operational audits provide results on ~~analyze~~ how effectively and efficiently an organization's operations, processes, and procedures are functioning. These audits are conducted to improve resource utilization, identify opportunities for process enhancement, and achieve organizational goals~~business units achieve organization and/or division goals. Effectiveness is measured by how successful a business unit is at achieving goals. Efficiency is measured by how well the business unit uses resources to achieve the goals~~.

~~4.~~3. Financial Audits – Financial audits provide results on an organization's statements, records, transactions, and compliance ~~A financial audit is a review intended to serve as a basis for expressing an opinion regarding the fairness, consistency, and conformity of financial information~~ with generally accepted accounting principles (GAAP). Financial audits can be comprehensive or limited in scope depending on the objectives.

a. A comprehensive financial audit consists of a review of the financial statements of an entity over a specific duration of time to accurately express an opinion on those statements. Such an audit is conducted in accordance with generally accepted auditing standards (GAAS) as adopted by the

American Institute of Certified Public Accountants (AICPA). For CERS and KRS, an external auditor performs this type of audit annually. At least every five years, the Auditor of Public Accounts performs the annual financial audit.

b. A limited financial audit concentrates on a review of specific financial transactions. The primary concerns include determining the accuracy of data and evaluation of controls by reviewing the following items:
   i. Physical control over assets,
   ii. System of authorization and approval,
   iii. Separation of duties between operations and custody of assets.

~~5.~~4. Information Technology (IT) Audits – IT ~~A~~audits provide results on an organization's IT infrastructure, systems, and processes. These audits examine the security, availability, and confidentiality of information as well as the efficiency of IT controls. ~~of information systems and technology may be performed to determine whether existing or new computer applications and hardware function in an accurate and efficient manner and include adequate internal controls.~~ Internal Audit may be involved in the evaluation/implementation of a new system to review the system development methodology and the effectiveness and efficiency of the internal controls being implemented. These audits could include reviews of general controls which affect all computer applications. Examples may include computer security, disaster recovery, business continuity, program change controls, and quality control procedures.

~~6.~~5. Investigative Audits – Investigative audits provide results related to fraud that may have occurred within the organization. ~~may result from findings during a routine audit or from information received from sources outside of Internal Audit.~~ These audits are normally requested by trustees or staff of the KPPA, CERS, or KRS as a result of information received from a ~~tip~~tip but may also be recommended as a result of a routine audit. These audits focus on alleged, irregular conduct. Reasons for investigative audits may include internal theft, misuse of agency property, and/or conflicts of interest. If during the performance of another type of audit or as the result of a received tip, the Chief Auditor believes an investigative audit is needed, ~~T~~the Chief Auditor will refer this information to the KPPA Audit Committee Chair and Executive Director-Office of Legal Services. The Executive Director-Office of Legal Services will take immediate action to collect and preserve as much relevant evidence as possible. It is essential that the records in question be removed from the division/employee under investigation or otherwise safeguarded. The KPPA Audit Committee, in coordination with the Executive Director-Office of Legal Services and appropriate KPPA management will determine if an investigative audit needs to be conducted. If so, the KPPA Audit Committee will determine if the investigative audit will be conducted by Internal Audit or an outside party~~, in accordance with Internal Audit procedures~~. These audits may require ~~include~~ expertise from internal and external experts in fields, such as but not limited to, legal, information technology, human resources, and accounting. A draft investigative audit report will be provided to the KPPA Audit Committee. The KPPA Audit Committee will determine if further actions are needed. The KPPA Audit Committee will control any internal or external report distribution. When determining who will perform the investigative audit, the KPPA Audit Committee should consider that the IIA has provided guidance stating that an organization should not expect its internal audit staff to have the expertise of a person whose primary responsibility is to investigate fraud and such investigations are best carried out by those experienced to undertake such assignments.

Commented [KC14]: Added based on new Standards

An engagement may involve more than one type of audit. For example, most audits performed are a combination of ~~an internal controls,~~ compliance~~,~~ and operational audits. With the exception of investigative audits, a review of internal controls will be included as a part of all assurance services. An ~~I~~internal ~~C~~control review ~~Audits – Internal Control audits serve as a systematic evaluation of the effectiveness and efficiency of internal controls in mitigating risks and ensuring the reliability of financial reporting. An Internal Control audit aims to assess the design, implementation, and operating effectiveness of controls across various business processes and functions. This comprehensive examination~~ involves evaluating the adequacy of policies, procedures, segregation of duties, access

controls, and monitoring mechanisms to . ~~An Internal Control audit can~~ identify weaknesses, gaps, and potential vulnerabilities and make recommendations to correct any such noted deficiencies ~~within systems, which enables KPPA to implement corrective measures and strengthen their control environment~~

~~Investment Audits – Investment audits may be performed to review movement of funds (e.g., purchases, sales, and income), cash management, manager fees, and other investment related activities. Investment audits may also be performed to ensure compliance with procurement regulations, contracts, internal policies and procedures as well as to ensure proper internal controls exist over the investment function.~~

Commented [CK(15]: This is incorporated under operational audits as investments is an operation of KPPA.

1. Board of Trustee Elections – Internal Audit assists in both CERS and KRS Board elections. Detailed Internal Audit procedures related to the Board elections can be found on the KPPA Process Documentation SharePoint site.

2. Agreed Upon Procedures – An Agreed Upon Procedures engagement is performed only upon request. During these engagements, the requestor specifies exactly what the auditor is to do. The auditor then performs only the requested procedures. An opinion is not expressed in these reviews. For example, a request could be made to review all expenditures posted to a particular account(s) during a specific timeframe to determine if any expenditures were improperly coded to the account(s). Internal Audit would review the requested account(s) over the specified timeframe and issue a report indicating how many expenditures were posted incorrectly. These engagements are beneficial if there is an area a division wants to review but does not have the resources or time to perform the review themselves.

3. Process Reviews – A process review is specific to a single business process. These reviews assess the effectiveness of internal controls over the process as well as test the efficiency of the process. These reviews also help ensure the business process is operating the way management intended. These reviews are typically performed in conjunction with a new business process being developed or immediately after a new business process is implemented. These reviews may be performed as needed in response to findings identified while performing other types of services within a particular division.

4. Policy Reviews – During a policy review, Internal Audit analyzes either a new or established policy. Internal audit will ensure the policy complies with applicable Kentucky Revised Statutes, Kentucky Administrative Regulations, and federal laws. Internal Audit will also determine if the policy establishes sufficient internal controls in relation to the related business process. For example, during a review of a policy related to invoice payment, Internal Audit would ensure internal controls have been designed to ensure timely payment, prevent duplicate payment, establish segregation of duties, etc.

5. Annual Report Review – Each year, KPPA personnel prepares an Annual Comprehensive Financial Report for the County Employees Retirement System and Kentucky Retirement Systems. Prior to presentation to the Authority, the CERS Board, and KRS Board, Internal Audit will perform a review the Annual Comprehensive Financial Report and identify any perceived errors or discrepancies. However, the KPPA staff, not Internal Audit, is responsible for the substantive content, accuracy, consistency, and completeness of the Annual Comprehensive Financial Report.

6. Summary Annual Financial Report Review – Each year, KPPA personnel prepares a Summary Annual Financial Report for the County Employees Retirement System and Kentucky Retirement Systems. Internal Audit will review the Summary Annual Financial Report and identify any perceived errors or discrepancies. However, the KPPA staff, not Internal Audit, is responsible for the substantive content, accuracy, consistency, and completeness of the Summary Annual Financial Report.

7. Internal Audit staff may participate in various work groups including, but not limited to, the KPPA Information Technology Governance team, the Continuity of Operations team, the Strategic Plan team, and other similar KPPA, CERS, or KRS working groups in order to provide an unbiased review of any policies and procedures created from these teams.

XI. Audit Process

Methodology
For all audit projects, the person responsible for the activity under review shall be advised and given the opportunity to discuss the following:

1. Prior to the audit: Determine the ~~O~~objectives and scope of the audit~~ to be conducted~~.
2. During the audit (these steps happen at various stages throughout the audit and not all at once):
    a. Document~~ation~~ the~~of~~ audit processes, including information that will be used to develop the audit background~~ of the~~, which is included as a part of the Control Matrix in the audit report~~ and/or included as an exhibit in the audit report~~. This information will be provided to staff in charge of the area under review, including ~~and may also be provided to~~ the Executive Director~~ over the area under review, if requested~~.
    b. Perform testing based on requirements of applicable statutes, regulations, policies, and/or staff procedures. During testing, audit staff will work with the area under review to resolve any issues found.
    c. Communicate potential~~Preliminary~~ findings~~ and recommendations~~. Issues that cannot be resolved as a part of item #2b, ~~These~~ will be provided to the following individuals.~~ staff in charge of the area under review and may also be provided to the Executive Director over the area under review, if requested.~~ This communication will include a request for information that could be used to clear the findings. If this information is not available, staff will be asked to provide insight into what caused the issue as well as steps that can be taken to prevent the issue from occurring in the future.
        i. Staff in charge of the area under audit.
        ii. KPPA Executive Management team, which includes the KPPA Executive Director, KPPA Deputy Executive Director, and the KPPA CFO. The team also includes the KPPA CIO (if investment related audit), KPPA Benefits Executive Director (if benefits related audit), and KPPA Legal Services Executive Director (if Legal related audit)
    d. Communicate ~~F~~final findings and recommendations. An Exit Conference will be conducted with the following individuals. At this meeting staff and Internal Audit will have an additional chance to review the findings and recommendations to determine if updates are needed.~~These will be released to management over the area under review so a response can be provided.~~
        i. Staff in charge of the area under audit.
        ii. KPPA Executive Management team (optional attendees)
    e. Release the ~~D~~draft audit report, without management's final responses. This will be released to the KPPA Executive Management team~~Director over the area under review and the KPPA Executive Director~~ and the CEOs for CERS and KRS.
3. ~~Upon c~~Completion of the audit: Completed audit report that includes final findings and recommendations with management's response to the findings and any additional auditor responses will be released to the Audit Committee.

Audit Reports
A comprehensive written report will be prepared and issued by Internal Audit at the conclusion of each audit and will be distributed as considered appropriate. A copy of each report is to be made available on a timely basis to the KPPA Audit Committee, the Authority, the CEOs of the CERS and KRS, and applicable members of KPPA staff. Audit reports will normally explain the scope and objectives of the audit, present findings and conclusions in an objective manner relevant to the specific user's needs and make recommendations where appropriate.

XII. Annual Risk Assessment and Audit Plan

Consistent with the long-term strategic plan, the Chief Auditor shall prepare an annual Risk Assessment and Audit Plan providing for the review of significant operations of KPPA, CERS, and KRS pertaining to the achievement of objectives.

The Risk Assessment and Audit Plan shall be presented to the KPPA Audit Committee for deliberation and approval. Upon approval by the KPPA Audit Committee, the Risk Assessment and Audit Plan will be submitted to the Authority for ratification. After ratification by the Authority, the Risk Assessment and Audit Plan may be presented to the CERS Board and KRS Board for informational purposes.

Risk Assessment

Internal Audit assesses risks of KPPA, CERS, and KRS by seeking input from the trustees of the Authority, CERS, and KRS as well as key personnel of KPPA, CERS, and KRS. Internal Audit also reviews the results of past internal and external audits. Internal Audit then considers organizational risks, such as the COSO components, existing internal controls, staffing, system changes, regulatory and legal changes, impact to the financial statements and organization reputation.

Audit Plan

Based upon the results of the Risk Assessment as well as requests from trustees and/or KPPA, CERS, and KRS management, Internal Audit develops the Audit Plan. The Audit Plan is created through a prioritization process that includes scheduling audits for the highest risk areas as well as areas that have not been reviewed in recent years. The Audit Plan represents potential audits to be completed during the upcoming fiscal year. Internal Audit also identifies other potential audit segments such as business processes, expense contracts, and functional areas that may cross over operational units.

During the course of performing ~~various types of audit, consulting, and assurance~~assurance and advisory services, the Chief Auditor may identify continuing patterns of conduct or reoccurring "themes" (e.g. the same type of problem is noted in multiple divisions). For example, findings for two divisions within an office, which identify a broader office finding (e.g., lack of controls, need for increased communication, absence of performance criteria, insufficient data processing policy, etc.). When developing the Audit Plan, Internal Audit always considers these themes when scheduling audits for the next period, particularly when these items impact the KPPA mission.

Throughout the fiscal year, the Audit Plan may be reviewed, evaluated, and modified according to the specific risk factors related to KPPA, CERS, and KRS operations and internal controls If an adjustment is needed to the Audit Plan based on the periodic evaluation or if Internal Audit receives a request to complete an audit not previously identified on the Audit Plan, the requested modification(s) shall be forwarded to the Chair of the KPPA Audit Committee for approval.

1. The Chair of the KPPA Audit Committee can approve the requested modification(s) without seeking input from the rest of the KPPA Audit Committee. In these instances, the requested modification(s) will be added to the Audit Plan and reported to the KPPA Audit Committee as a part of the update on the "Status of Current Projects" at the next regularly scheduled KPPA Audit Committee meeting.
2. The KPPA Audit Committee Chair can call a special meeting to discuss the requested modification(s). In these instances, the KPPA Audit Committee will vote on whether to make the requested modifications to the Audit Plan.

The Risk Assessment and Audit Plan ~~methodology is based upon the following~~ process includes the following activities:

1. Seeking input on organizational risks from the Audit Committee, CERS and KRS CEOs, and various KPPA staff.
2. Reviewing the risks received and identifying the associated auditable processes. These auditable processes ~~Identifying KPPA, CERS, and KRS activities/processes (these~~ become the "audit universe"~~).~~.
3. Scoring the ~~organizational~~ risk~~s~~ for each process identified in the audit universe.
    - Internal Audit staff utilize audit software to determine the overall risk of each item in the audit universe. The inherent risk and inherent likelihood of each item are scored using an even-point value with ~~zero~~ two (2~~0~~) representing the lowest level and ten (10) representing the highest level of inherent risk/likelihood. The risk and likelihood individual scores are combined to generate the overall risk to the KPPA, CERS, and KRS. ~~The overall risk scores for all items are then ranked highest to lowest.~~
4. Ranking the processes by overall risk.
5. Creating the Audit Plan, which includes estimated audit staff hours and estimated starting dates for each audit.
6. Reviewing the proposed Risk Assessment and Audit Plan with KPPA Executive Management and adjusting as necessary.
7. Obtaining estimated non-audit staff hours for proposed audits.
8. Submitting proposed Risk Assessment and Audit Plan to the Audit Committee Chair and Co-Chair for approval.
9. Presenting the proposed Risk Assessment and Audit Plan to the KPPA Audit Committee for approval.
10. Presenting the approved Risk Assessment and Audit Plan to the KPPA Board for ratification.

Commented [KC16]: This reflects changes made to the Risk Assessment and Audit Plan over the past year.

Tracking Projects

Internal Audit staff continually track audits and other projects with electronic audit software. If a request is made to complete projects not foreseen during the development of the audit plan, these additional projects are also tracked through the audit software. The status of current projects is presented to the KPPA Audit Committee at each quarterly meeting. All findings and recommendations, including status and implementation dates, are thoroughly tracked, and documented using appropriate methodologies.

XIII. Internal Audit Procedures

Detailed Internal Audit procedures can be found on the Internal Audit Process Documentation SharePoint site.

XIV. Review of Charter for Division of Internal Audit

Commented [KC17]: This was added after various discussions concerning if the Charter was required to be reviewed annually, if there were no changes to the document.

The Charter shall be reviewed and approved by the KPPA Audit Committee every three years or upon one of the following events:

1. Change to the majority of Audit Committee members.
2. Change to the Chief Auditor.
3. Significant changes to the *Standards*, which leads to substantial updates to the Charter.

XV. Approvals

We, the undersigned, do certify that this Charter was approved on 19th day of March 2026.

KPPA Audit Committee Chair	Date
Board Chair Kentucky Public Pensions Authority	Date
Chief Auditor	Date

History: Approval Date: September 28, 2023
Amended: March 19, 2026

Kentucky Public Pensions Authority

Division of Internal Audit

Kentucky Public Pensions Authority

To: Members of the KPPA Audit Committee

From: Kristen N. Coffey, CICA
Chief Auditor

Date: February 24, 2026

Subject: Fiscal Year 2026 Internal Audit Budget as of December 31, 2025

Account Number	Account Name	FYE 2026 Budget	FY 2026 Actual Expenditures	Remaining Budget	Percent Remaining
111	Salaries	$ 400,000.00	$ 178,736.18	$ 221,263.82	55.32%
121	Employer Paid FICA	30,600.00	12,902.95	17,697.05	57.83%
122	Employer Paid Retirement	169,372.36	77,298.17	92,074.19	54.36%
123	Employer Paid Health Insurance	50,000.00	29,182.32	20,817.68	41.64%
124	Employer Paid Life Insurance	60.00	29.00	31.00	51.67%
259T	Conference Expenses	4,000.00	275.00	3,725.00	93.13%
361T	Travel - In State	1,000.00	22.36	977.64	97.76%
362T	Travel - Out State	3,000.00	-	3,000.00	100.00%
381T	Dues & Subscriptions	1,500.00	500.00	1,000.00	66.67%
399T	Miscellaneous	-	-	-	-
847T	Computer Equipment	16,500.00	14,469.10	2,030.90	12.31%
	Total	**$ 676,032.36**	**$ 313,415.08**	**$ 362,617.28**	**53.64%**

259T Conference Expenses

1. $275 - NASRA Conference - virtual (K. Coffey)

361T In State Travel

1. $22.36 - Mileage Reimbursement IMPACT Forum (K. Coffey)

381T Dues and Subscriptions

1. $500 - Annual dues Association of Public Pension Fund Auditors

847T Computer Equipment

This is for the audit software utilized by Internal Audit. Amount paid in 1st Quarter covers all audit employees for June 2025 to June 2026.

Status of Current Audits

Project Code	Project Name	Phase	Scheduled Start	Actual Start	Scheduled End	Actual End	Total FY 2026 Hours to Date	Estimated Hours	Estimated Hours Variance	Percentage Variance Estimated vs. Actual
2025-8*	Inventory Process	Fieldwork	7/1/2025	7/1/2025	8/29/2025	1/30/2026	113.75	100.00	20.00	6%
2026-1	GAINR Calculation	Completion	7/1/2025	7/1/2025	9/30/2025	9/22/2025	112.50	300.00	(187.50)	-167%
2026-2	Process for Updating the KPPA Website	Completion	7/1/2025	7/1/2025	9/19/2025	10/14/2025	262.00	250.00	12.00	5%
2026-3	Trustees Payments	Completion	7/1/2025	7/1/2025	9/17/2025	11/10/2025	412.00	300.00	112.00	27%
2026-4	Normal Member Benefit Payments	Fieldwork	8/11/2025	9/15/2025	12/5/2025	1/0/1900	661.50	350.00	311.50	47%
2026-5	Disability Benefit Payments	Fieldwork	8/11/2025	9/15/2025	12/5/2025	1/0/1900	353.75	350.00	3.75	1%
2026-6	Procurement Process	Fieldwork	9/2/2025	9/2/2025	12/19/2025	1/0/1900	648.25	400.00	248.25	38%
2026-7	Tier 3 Opt-in Process	Planning	9/29/2025	1/14/2026	12/19/2025	1/0/1900	75.75	500.00	(424.25)	-560%
2026-8	Hearing Officer Payments	Completion	7/1/2025	7/1/2025	9/17/2025	9/29/2025	289.25	300.00	(10.75)	-4%
2026-9	Post-retirement Audit Process	Fieldwork	12/1/2025	12/15/2025	2/13/2026	1/0/1900	96.00	250.00	(154.00)	-160%
2026-10	Establishment of Process Back-ups	Planning	12/1/2025	1/14/2026	3/13/2026	1/0/1900	37.50	250.00	(212.50)	-567%
2026-11	Employer Audit Process (specific to House Bill 8)	Not Started	2/2/2026	1/0/1900	5/15/2026	1/0/1900	4.50	350.00	(345.50)	-7678%
2026-12	Annual Dependent Verification Process	Not Started	3/16/2026	1/0/1900	5/16/2026	1/0/1900	2.25	250.00	(247.75)	-11011%
2026-13	Training Related to Various Leave Types	Not Started	3/1/2026	1/0/1900	5/15/2026	1/0/1900	0.50	300.00	(299.50)	-59900%
2026-14	System Build Process	Not Started	4/1/2026	1/0/1900	6/30/2026	1/0/1900	1.00	400.00	(399.00)	-39900%
2026-15	Manual Remittance Process	Not Started	5/1/2026	1/0/1900	6/30/2026	1/0/1900	19.00	500.00	(481.00)	-2532%
2026-16	Administrative Regulations Update Process	Not Started	5/1/2026	1/0/1900	6/30/2026	1/0/1900	3.75	250.00	(246.25)	-6567%
2026-20	KERS Trustee Election	Planning	7/1/2025	7/1/2025	4/30/2026	1/0/1900	106.00	100.00	6.00	6%
2026-21	Office Space Utilization Review	Not Started	1/16/2026	1/0/1900	2/16/2026	1/0/1900	0.00	30.00	(30.00)	#DIV/0!
2026-22	Open Audit Recommendation Review	Completion	1/5/2026	12/22/2025	3/31/2026	1/0/1900	16.75	50.00	(33.25)	-199%
2026-23	Charter and Policy Updates	Fieldwork	8/1/2025	1/29/2026	10/31/2025	1/0/1900	0.75	15.00	(14.25)	-1900%
2026-24	ACFR/SAFR Review	Completion	8/18/2025	9/1/2025	2/13/2026	1/7/2026	25.75	40.00	(14.25)	-55%
2026-25	FY 2027 Risk Assessment and Audit Plan	Not Started	1/5/2026	1/0/1900	6/30/2026	1/0/1900	0.00	125.00	(125.00)	#DIV/0!
2026-26	Internal Audit Key Performance Indicators	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	13.25	24.00	(10.75)	-81%
2026-27	Internal Audit Process Documentation and Updates	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	93.75	75.00	18.75	20%
2026-28	Miscellaneous KPPA Group Participation/Projects	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	196.50	240.00	(43.50)	-22%
2026-30	Board/Committee Meetings	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	108.75	300.00	(191.25)	-176%
2026-31	Internal Audit Meetings	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	227.00	490.00	(263.00)	-116%
2026-32	KPPA (non-Board) Meetings	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	95.00	100.00	(5.00)	-5%
2026-33	Continuing Professional Education	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	30.75	200.00	(169.25)	-550%
2026-34	On-The-Job Staff Training	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	316.75	250.00	66.75	21%
2026-35	Staff Performance Evaluations	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	215.75	100.00	115.75	54%
2026-36	KPPA Leadership Program	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	13.00	50.00	(37.00)	-285%
2026-37	Internal Audit Staff Hiring	Not Started	7/1/2025	1/0/1900	6/30/2026	1/0/1900	0.00	60.00	(60.00)	#DIV/0!
	Reserve Hours		1/0/1900	1/0/1900	1/0/1900	1/0/1900	0.00	414.00	(414.00)	#DIV/0!
	Administrative Hours	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	107.00	350.00	(243.00)	-227%
	Non-Working Hours	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	807.00	875.00	(68.00)	-8%
	Holiday	Fieldwork	7/1/2025	7/1/2025	6/30/2026	1/0/1900	375.00	500.00	(125.00)	-33%

Status of Current Audits

*Budget variance takes into account the full budget for the audit, not just the FY 25 budget hours.

Total Hours Worked	**5,842.00**
Total Hours Scheduled	**5,775.00**
Total Overtime Hours	**67.00**
Average OT by Employee	**13.40**

Explanation of Overages 10% or greater

2026-3: Lead auditor assigned was still in training, and the reviewer changed part of the way through the audit. Both resulted in additional time being spent on the audit than originally estimated.

2026-4: Changes were made to the audit scope as the audit was nearing completion. This caused additional hours to be spent on the audit.

2026-6: Reasoning for excess time spent on this audit is a personnel issue that has been addressed with audit team.

2026-27: We have made changes to several standardized procedures which required us to update the corresponding process documentation.

2026-34: This is a new category. Budget was estimate with no historical data. While this has exceeded the time budget, time spent here has been beneficial to the team.

2026-35: Confidential personnel matters led to additional time being needed on evaluations.

Audit Plan with Actual Hours Charged

FY 2026 Audit Plan

Carry-Over from FY 2025 Plan

Over Budget

Fiscal Year 2026 Audits/Projects					1,957.50	1,957.50	1,957.50	1,957.50	1,957.50	FY 2025 Hours Available			
	Division	Audit Number	Audit Name	Estimated Audit Hours	Auditor I	Auditor II	Internal Auditor	Internal Audit Supervisor	Chief Auditor	Total Audit Staff Hours	Difference in Actual vs Estimate for Completed Projects	Other KPPA Staff Audit Hours Spent on Project (estimated)	Non-audit staff time as a percent of audit staff time
1	Procurement and Office Services	2025-8	Review the inventory process and ensure compliance with statutes/regulations/policies. Confirm controls are established to ensure inventory is properly tracked and disposed.	100	0.00	21.50	0.00	1.75	90.50	**113.75**	(13.75)	45.75	14%
2	Investments	2026-1	Review the tier 3 GAINR calculation process and ensure compliance with statutes/regulations/ policies. Confirm controls are established to ensure proper calculation and appropriate interest.	300	0.00	0.00	0.00	87.00	25.50	**112.50**	187.50	16.00	14%
3	Communications	2026-2	Review the process for updating the KPPA website. Confirm controls are established to ensure the website reflects accurate information.	250	207.00	2.00	0.00	21.50	31.50	**262.00**	(12.00)	17.50	7%
4	Board of Trustees	2026-3	Review the process for making payments to Trustees and ensure compliance with statutes/regulations/policies. Confirm controls are established to ensure expenses are properly paid, supported, tracked, coded, and allocated. Ensure process is effective and efficient.	300	0.00	8.50	315.50	38.00	50.00	**412.00**	(112.00)	38.75	9%
5	Retiree Payroll	2026-4	Review the member benefit payment process and ensure compliance with statutes/ regulations/policies. Confirm controls are established to ensure payments are made timely and accurately. Confirm controls are established to ensure payments are not made to deceased members.	350	0.75	65.50	561.25	14.25	19.75	**661.50**	(311.50)	4.00	1%
6	Disability and Survivor Benefits	2026-5	Review the disability benefit payment process and ensure compliance with statutes/ regulations/policies. Confirm controls are established to ensure disability payments are properly calculated, made timely and accurately, and paid to the proper individual.	350	0.75	328.50	0.00	5.50	19.00	**353.75**	(3.75)	10.75	3%
7	Procurement and Office Services	2026-6	Review the procurement process and ensure compliance with statutes/regulations/policies. Confirm controls have been established to ensure services match the contract, are properly procured, monitored, and best value for the agency.	400	575.00	1.50	3.50	9.00	59.25	**648.25**	(248.25)	17.75	3%
8	Membership Support	2026-7	Review the process for when a member opts into Tier 3, including the removal of interest, and ensure compliance with statutes/regulations/policies. Confirm controls are established to ensure proper interest amount is removed and process is completed timely.	500	0.00	67.00	0.00	1.50	7.25	**75.75**	424.25	15.50	20%
9	Executive Management	2026-8	Review the process for making payments to hearing officers and ensure compliance with statutes/regulations/policies. Confirm controls are established to ensure expenses are properly paid, supported, tracked, coded, and allocated. Ensure process is effective and efficient.	300	0.00	260.00	0.00	8.00	21.25	**289.25**	10.75	4.00	1%
10	Quality Assurance	2026-9	Review the post-retirement audit process and ensure compliance with statutes/regulations/ policies. Confirm controls are established to ensure post-retirement audits are completed timely and accurately.	250	0.00	16.00	0.00	74.50	5.50	**96.00**	154.00	14.50	15%
11	Corporate Governance	2026-10	Ensure a back-up has been established for executive and division functions. Ensure process documentation is on file for each division.	250	26.50	0.00	1.00	0.00	10.00	**37.50**	212.50	0.00	0%
12	ERCE	2026-11	Review the employer audit process (specific to House Bill 8) and ensure compliance with statutes/regulations/ policies. Confirm controls are established to ensure employers are audited as required and that audits are completed timely.	350	0.00	0.00	2.00	0.00	2.50	**4.50**	345.50	0.50	11%
13	Retiree Health Care	2026-12	Review the process for annually verifying dependents for hazardous members and ensure compliance with statutes/ regulations/ policies. Confirm controls are established to ensure support is provided for each dependent.	250	0.00	0.00	1.00	0.00	1.25	**2.25**	247.75	0.25	11%
14	Human Resources	2026-13	Review training provided to staff regarding various types of leave. Ensure compliance with statutes/regulations/ policies. Confirm controls are established to ensure staff are properly trained on leave procedures as well as required leave documentation.	300	0.00	0.00	0.00	0.00	0.50	**0.50**	299.50	0.50	100%
15	IT	2026-14	Review the system build process and ensure compliance with statutes/regulations/policies. Confirm controls are established to sufficiently test the changed and identify errors. Confirm controls are established to ensure errors are corrected prior to changes being put into production.	400	0.00	0.00	0.00	0.00	1.00	**1.00**	399.00	0.25	25%
16	Retiree Health Care	2026-15	Review the manual remittance process and ensure compliance with statutes/regulations/ policies. Confirm controls are established to ensure manual remittance is processed accurately and timely.	500	0.00	17.50	0.00	0.00	1.50	**19.00**	481.00	0.50	3%
17	Legal Services	2026-16	Review the process to update administrative regulations. Confirm controls are established to ensure regulations comply with statutes and are not expired.	250	0.00	0.00	0.00	0.00	3.75	**3.75**	246.25	0.25	7%
18	Board of Trustees	2026-20	KERS Trustee Election	100	0.00	22.00	0.00	0.00	84.00	**106.00**	(6.00)	24.75	23%
19	Executive Management	2026-21	Office Space Utilization Review	30	0.00	0.00	0.00	0.00	0.00	**0.00**	30.00	0.00	#DIV/0!
20	Various	2026-22	Open Audit Recommendation Review	50	0.00	3.00	0.00	0.00	13.75	**16.75**	33.25	8.50	51%
21	Internal Audit	2026-23	Charter and Policy Updates	15	0.00	0.00	0.00	0.25	0.50	**0.75**	14.25	-	-
22	Various	2026-24	Annual Comprehensive Financial Report/Summary Annual Financial Report Review	40	0.00	12.00	0.00	0.00	13.75	**25.75**	14.25	-	-
23	Internal Audit	2026-25	FY 2027 Risk Assessment and Audit Plan	125	0.00	0.00	0.00	0.00	0.00	**0.00**	125.00	1.50	#DIV/0!

Audit Plan with Actual Hours Charged

Fiscal Year 2026 Audits/Projects					1,957.50	1,957.50	1,957.50	1,957.50	1,957.50	FY 2025 Hours Available			
	Division	Audit Number	Audit Name	Estimated Audit Hours	Auditor I	Auditor II	Internal Auditor	Internal Audit Supervisor	Chief Auditor	Total Audit Staff Hours	Difference in Actual vs Estimate for Completed Projects	Other KPPA Staff Audit Hours Spent on Project (estimated)	Non-audit staff time as a percent of audit staff time
24	Internal Audit	2026-26	Internal Audit Key Performance Indicators	24	0.00	0.00	0.00	0.00	13.25	**13.25**	10.75	-	-
25	Internal Audit	2026-27	Internal Audit Process Documentation and Updates	75	0.00	0.00	0.00	68.50	25.25	**93.75**	(18.75)	-	-
26	Internal Audit	2026-28	Miscellaneous KPPA Group Participation/Projects	240	0.00	79.50	2.00	12.00	103.00	**196.50**	43.50	-	-
27	Internal Audit	2026-30	Board/Committee Meetings	300	31.00	18.00	0.00	16.00	43.75	**108.75**	191.25	-	-
28	Internal Audit	2026-31	Internal Audit Meetings	490	101.00	36.50	11.25	10.50	67.75	**227.00**	263.00	-	-
29	Internal Audit	2026-32	KPPA (non-Board) Meetings	100	1.00	1.00	2.00	3.50	87.50	**95.00**	5.00	-	-
30	Internal Audit	2026-33	Continuing Professional Education	200	0.75	14.00	2.00	2.50	11.50	**30.75**	169.25	-	-
31	Internal Audit	2026-34	On-The-Job Staff Training	250	0.00	49.50	50.50	216.75	0.00	**316.75**	(66.75)	-	-
32	Internal Audit	2026-35	Staff Performance Evaluations	100	40.25	3.00	1.00	95.25	76.25	**215.75**	(115.75)	-	-
33	Internal Audit	2026-36	KPPA Leadership Program	50	0.00	0.00	0.00	7.00	6.00	**13.00**	37.00	-	-
34	Internal Audit	2026-37	Internal Audit Staff Hiring	60	0.00	0.00	0.00	0.00	0.00	**0.00**	60.00	-	-
35	Internal Audit		Other Administration	350	6.00	10.00	5.00	22.50	63.50	**107.00**	243.00	-	-
36	Internal Audit		Other Leave	875	91.00	52.50	124.00	374.75	164.75	**807.00**	68.00	-	-
37	Internal Audit		Holiday	500	75.00	75.00	75.00	75.00	75.00	**375.00**	125.00	-	-
			Scheduled hours for FY 2026	**9,374**	**1,156.00**	**1,164.00**	**1,157.00**	**1,165.50**	**1,199.50**	**5,842.00**		**221.50**	**7%**
			Reserve Hours for Unplanned Projects	**413.50**	**801.50**	**793.50**	**800.50**	**792.00**	**758.00**				

KPPA
Kentucky Public Pensions Authority

2026-22

Review of Open Audit Recommendations

Final Audit Report

Lead Auditor: Kristen Coffey

Date Completed: February 2, 2026

Acronyms

The following acronyms will be used throughout the report:

1. KPPA - Kentucky Public Pensions Authority
2. CERS - County Employees Retirement System
3. KRS - Kentucky Retirement Systems
4. Board(s) – Board of Trustees
5. Audit Committee – KPPA Audit Committee
6. CEO - Chief Executive Officer
7. CFO - Chief Financial Officer
8. KPPA Executive Management Team - KPPA Executive Director, KPPA Deputy Executive Director, and KPPA CFO
9. Internal Audit – KPPA Division of Internal Audit

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Strategic Risk Addressed (Objective)

Review KPPA process for implementing audit findings and ensure compliance with policies. Confirm controls are established to ensure audit recommendations are thoroughly investigated and implemented within the established time frame.

Audit Scope

The Review of Open Audit Recommendations audit covered all recommendations open as of December 31, 2025.

Use of Report

This report is intended solely for use by the KPPA Audit Committee; the KPPA, CERS, and KRS Boards; the CERS CEO; the KRS CEO; and the KPPA Executive Management Team. This report is not intended to be, and should not be, used by anyone other than the specified parties. All final reports are subject to Open Records Requests.

Appendix A – Control Matrix

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
1.	Internal control/audit findings not thoroughly investigated	Audit Committee accepts internal audit findings and approves management's response. KPPA Board ratifies this decision.	**Control Environment:** Oversight body and management oversees entity's internal control system. **Risk Assessment:** Management identifies, analyzes, and responds to significant changes that could impact the internal control system. **Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Monitoring:** Management remediates identified internal control deficiencies in a timely manner.	At the conclusion of each audit, the lead auditor for the project presents each finding to the auditee. Feedback is requested to ensure the finding is accurate and the recommendation is feasible. The lead auditor then presents the findings and recommendations to the Audit Committee. The Audit Committee may then accept the audit findings and approve management's responses or request additional information pertaining to the findings or management's responses. Once the Audit Committee accepts the findings and management responses, they are presented to the KPPA Board for ratification.	Reviewed Audit Committee and KPPA Board meeting minutes and ensured recommendations, corrective action, and implementation dates were accepted by the Audit Committee. Ensured the acceptance was ratified by the KPPA Board. Corrective action and/or implementation dates for two audits were not accepted by the Audit Committee. The Audit Committee requested to be periodically updated on both audits. As a part of this audit, the CFO is requesting additional time to continue researching these items.	1. Corrective action for two audits was not accepted by the Audit Committee. Neither of these audits were presented to the KPPA Board for ratification. The Audit Committee requested to be updated on both audits. An update has not yet been made to the Audit Committee for either of these audits. As of January 27, 2026, the CFO has requested additional time to continue researching these items. 2. The other six audits were presented to the Audit Committee and KPPA Board. Corrective action and implementation dates were accepted by the Audit Committee and ratified by the KPPA Board.
2.	Internal control/audit recommendations not implemented timely	An annual follow-up of open recommendations is conducted	**Control Environment:** Oversight body and management oversees entity's internal control system. **Risk Assessment:** Management identifies, analyzes, and responds to significant changes that could impact the internal control system. **Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Monitoring:** Management remediates identified internal control deficiencies in a timely manner.	In January of each year, the Chief Auditor runs the Open Audit Findings and Recommendations report from audit software to show all open recommendations as of December 31 of the prior year. For each open item internal audit staff reach out to the recommendation owner and inquire about the status of the recommendation. The status is updated in the audit software: 1. In Progress: a new implementation date is requested from the recommendation owner. 2. Closed-Verified - if corrective action has been taken, supporting documentation is reviewed and the implementation is verified by internal audit staff. Detailed testing of the process is performed during a follow-up audit. 3. Closed-Management Accepts Risk: if management has decided not to implement corrective action, internal audit staff obtain documentation as to how this decision was made. 4. Closed-No Longer Applicable: this status is used if the process has been changed, and the recommendation no longer applies to the new process. After the updated status has been obtained for each open item, the Chief Auditor manually updates the Open Audit Findings and Recommendations to reflect the new status. If a new implementation date is requested, Chief Auditor updates this information in the audit software. This report is then presented to the Audit Committee at the next regularly scheduled Audit Committee meeting.	1. Generated the Open Audit Findings and Recommendations report to show all open recommendations with an implementation date of December 31, 2025 or earlier. 2. Sent an email to KPPA CFO and requested the current status of the open audit recommendations. A new implementation date was provided for items not yet completed. Items noted as being completed were reviewed and verified by Internal Audit staff or noted to be reviewed during future audits. Items closed with management accepting the risk did not require additional follow-up by Internal Audit staff. Updated the recommendation status in the audit tracking software system as well as on the Open Audit Findings and Recommendations report.	1. There were 31 recommendations with an estimated implementation date of December 31, 2025 or earlier. 2. After reviewing the feedback from the CFO, Internal Audit has determined the status of the 31 open items to be as follows: a. Nineteen items remained open. A new implementation date was provided. b. Nine items were closed - Verified by Internal Audit. c. Two items were closed and will be tested during future investment audits d. One item was closed with management accepting the risk. **See Appendix B for reporting containing the details on the status of each item.**

Appendix B – Status of Audit Recommendations Open as of December 31, 2025

Level of Issue

Finding - A finding is defined as a breakdown, or partial breakdown of a process or major non-compliance with statutes and/or regulations. Development of a corrective action plan is recommended in the next three months with full implementation recommended within one year.

Observation - An observation is defined as a minor deviation from an otherwise well-implemented process or a minor oversight by staff. Corrective action is recommended, but timing is more flexible based on staffing needs and availability.

Opportunity for Improvement - An opportunity for improvement is an item noted during the audit that was outside of the expected test result but is not indicative of a compliance or control failure. These items represent a possible area of improvement that we wanted to bring them to the attention of KPPA management and Trustees.

Item Closed

Item remains open - new implementation date provided

Number	Entity	Project Code	Project Name	Business Contact	Level of Issue	Issue Title	Recommendation Title	Final Report Issued	Time Since Report Issued as of 12/31/2025	Implementation Due Date	Days Corrective Action Overdue as of 12/31/2025	Updated Management Response - January 2026	Current Status	New Implementation Date
1	KPPA Executive Director	2022-1	Plan Liquidity	Mike Lamb	Finding	Retirement Allowance Account	Determine if RAA is Established and Properly Utilized	2/3/2022	3 years, 331 days	6/30/2025	(184.00)	As requested by the CERS CEO, executive management and the KPPA CFO is conducting further research.	Open	4/30/2026
2	Cash Management Branch	2022-4	Review of Chase Accounts	Mike Lamb	Finding	Use of Non-Custodial Accounts	Review Account Structure	2/20/2023	2 years, 314 days	6/30/2025	(184.00)	As requested by the CERS CEO, executive management and the KPPA CFO is conducting further research.	Open	4/30/2026
3	Cash Management Branch	2022-4	Review of Chase Accounts	Mike Lamb	Finding	Use of Non-Custodial Accounts	Discuss Unitization Structure with Custodial Bank	2/20/2023	2 years, 314 days	6/30/2025	(184.00)	As requested by the CERS CEO, executive management and the KPPA CFO is conducting further research.	Open	4/30/2026
4	Chief Financial Officer	2022-4	Review of Chase Accounts	Mike Lamb	Finding	Use of Non-Custodial Accounts	Determine Legal Definition of Unitized Managed Account	2/20/2023	2 years, 314 days	6/30/2025	(184.00)	As requested by the CERS CEO, executive management and the KPPA CFO is conducting further research.	Open	4/30/2026
5	Cash Management Branch	2022-4	Review of Chase Accounts	Mike Lamb	Finding	Use of Non-Custodial Accounts	Determine if Chase will Continue to be Utilized	2/20/2023	2 years, 314 days	6/30/2025	(184.00)	As requested by the CERS CEO, executive management and the KPPA CFO is conducting further research.	Open	4/30/2026
6	Cash Management Branch	2022-4	Review of Chase Accounts	Mike Lamb	Finding	Lack of Controls Over Reconciliations	Develop Controls over Reconciliations	2/20/2023	2 years, 314 days	9/30/2025	(92.00)	This was Finding 5 from the February 20, 2023 "Review of Chase Accounts" Audit. The finding had 4 areas. 1. Lack of segregation of Duties: 2. Lack of backup to the person(s) performing monthly reconciliations. 3. Reconciliations were performed in an unprotected excel worksheet 4. No process was in place to review individual checks written against the pension accounts held at Chase. While several mitigating controls were put in place back in 2023 to address this finding, The process has officially been changed (with the December 31, 2025, Bank Statements) as follows: 1. All 12 JPM Bank Accounts are reconciled by the Assistant Director of Investment Operations, who does not have access to Chase or eMARS. These reconciliations are reviewed and approved by the CFO, who does not have any ability to make or approve transactions in Great Plains, Chase, or eMARS. 2. There is a designated back up to the preparer and the CFO. In addition, multiple staff have also been trained on the new process as can serve as back-ups. 3. At the conclusion of the review, the CFO prints the Reconciliations to PDF and signs them using a digitally certified signature, and then stores them on the Accounting Drive. 4. JPM Chase and Treasury/Finance - have sufficient controls in place, such as positive pay and positive payee, that eliminates the need to review all individual checks. As noted in the audit report, the 25 "erroneous or fraudulent" checks noted by Internal Audit were detected and correct by the controls in place at Chase and/or Treasury/Finance. However, as part of the new reconciliation procedures any out-of-balance between Great Plains, eMARS, and Chase is reviewed and investigated, allowing any discrepancy between the check amount written and the check amount cashed, to be detected through the reconciliation.	Closed - Verified	Not Applicable
7	Cash Management Branch	2022-4	Review of Chase Accounts	Mike Lamb	Finding	KERS Funds Spent to Cover Expenses of Other Plans	Determine Amount Owed to KERS Pension	2/20/2023	2 years, 314 days	12/31/2025	0.00	KPPA CFO and Accounting staff have examined NSF records from fiscal year 2011 through 2023 and have identified $685,895.09 is owed to KERS by CERS, and $10,598.40 is owed from SPRS to KERS. This amount was transferred in January 2026.	Closed - Verified	Not Applicable
8	Office of Investments	2024-1	Review of Investment Manager Fees	Mike Lamb; Steve Willer	Opportunity for Improvement	Procedures not documented	Document Management fee verification procedures	11/17/2023	2 years, 44 days	9/30/2025	(92.00)	1. Investment Operations, upon consultation with the CFO, has chosen to leave the managers who submit invoices on the reconciliation, this is because the invoiced fee is compared to the contract fee schedule during this reconciliation just as all other managers are evaluated. Performing this here just adds additional oversight to the accuracy of the managers fees. 2. Once Investment Operations completes the reconciliation, they send the entire excel workbook to the Investment team for review. The Workbook is already grouped by asset class, and the Investment team is capable of reviewing their relevant asset classes or filtering the excel sheet as necessary. 3. In January 2024, Investment Operations officially began "The Manager Fee verification process" in an excel workbook, by comparing the investment manager fee booked by BNYM to the fee reported on the manager report. This is done every quarter or month, depending on when Manager Fees are charged. Any discrepancies are investigated by inquiry to BNY until satisfactory resolved. 4. Non-Invoiced fees are posted by BNYM using the investment manager statements and KPPA has no way of posting anything directly into the BNYM System (when we pay invoices this is different as we set up wires, and the payments themselves are what charges the fees to the BNYM Accounts). Through "the Manager Fee Verification Process" discussed in (3) above - Investment Operations would catch any discrepancies between the manager statement and what BNYM posted.	Closed - Verified	Not Applicable

Number	Entity	Project Code	Project Name	Business Contact	Level of Issue	Issue Title	Recommendation Title	Final Report Issued	Time Since Report Issued as of 12/31/2025	Implementation Due Date	Days Corrective Action Overdue as of 12/31/2025	Updated Management Response – January 2026	Current Status	New Implementation Date
9	Office of Investments	2024-1	Review of Investment Manager Fees	Mike Lamb; Steve Willer	Opportunity for Improvement	Lack of Centralized Storage Location for Investment Information	Centralize Data	11/17/2023	2 years, 44 days	12/31/2025	0.00	The KPPA Compliance Office has developed procedures to ensure that all investment contractual documents, on an ongoing basis, are centrally stored within the RMS system. This has been in place since August 1, 2025. Additionally, The KPPA Compliance Officer has also been compiling all investment contractual documents with current investment managers and centrally storing them within the RMS system, including those contractual documents with current managers entered into prior to the Compliance Officer's hire date in October 2024. As of January 30, 2026 the status is as follows: nearly all investment contractual documents with current investment managers are in the RMS system, with the exception of approximately 21 foundational contract documents that the Compliance Office is unable to locate at this time. These 21 documents represent approximately 3.6% of the total number of investment contractual documents with current investment managers. While the goal is to obtain and place all investment contractual documents for current investment managers into RMS, some items may not be available, as they may be decades old, in hard copy only in an unknown storage location, or have been misplaced. The KPPA Compliance Officer will maintain a list of missing documents and continue to search for them on an ongoing basis. Furthermore, Beginning in August 2022, Investment Operations, Retirement Investment III, also includes all monthly, Quarterly, and Annual reports from each investment manager in the RMS system. These reports are reconciled with the managers market value reported by BNY Mellon monthly, quarterly, and annually.	Closed - will test during future investment audits	Not Applicable
10	Division of Employer Reporting, Compliance, and Education	2024-6	Review of Employer Outstanding Invoices	D'Juan Surratt	Observation	Current delinquent invoice review process is not feasible	Revise current delinquent invoice collection process	8/7/2024	1 years, 146 days	6/30/2025	(184.00)	The delinquent invoice collection processes has been revised to make this an automated process instead of the current manual process. Several user work stories have been initiated/completed with the goal of going into Production with the April 2026 Build.	Open	4/30/2026 or 5/31/2026 depending on April Build Completion
11	Division of Employer Reporting, Compliance, and Education	2024-6	Review of Employer Outstanding Invoices	D'Juan Surratt; Karen Pierson; Ryan Barrow	Observation	Additional research needed by staff	Determine workflow status	8/7/2024	1 years, 146 days	6/30/2025	(184.00)	ERCE director reviewed invoices permissions and all are appropriate for staff. User story 34601, effective December 2025, made corrections to the ERCE Delinquent Employer Invoice Workflow. Both ERCE and Legal are utilizing this workflow in Production.	Closed - Verified	Not Applicable
12	Division of Employer Reporting, Compliance, and Education	2024-6	Review of Employer Outstanding Invoices	D'Juan Surratt; Karen Pierson	Observation	Additional research needed by staff	Correct Employer Self-Service	8/7/2024	1 years, 146 days	6/30/2025	(184.00)	User story 35753 has been created to address this issue, however, due to priority legislative items ERCE has not had a chance to work on this user story. ERCE continues to use a manual process to find these invoices and uses work around processes to produce manual invoices the employer can see in Employer Self Service. We will continue to use the manual process to address any known issues with the relevant employers until this user story can be prioritized.	Open	12/31/2026
13	Division of Employer Reporting, Compliance, and Education	2024-6	Review of Employer Outstanding Invoices	D'Juan Surratt; Ryan Barrow	Observation	Current delinquent invoice review process is not feasible	Consider having an individual or team dedicated to reviewing invoices	8/7/2024	1 years, 146 days	6/30/2025	(184.00)	ERCE discussed having a dedicated team strictly for invoices. However, through the Delinquent Employer Invoice TASK Force, there are many initiatives that have been implemented to address invoicing issues. Therefore, ERCE, in conjunction with executive management, has concluded not to implement a dedicated invoice individual or team, but rather continue to work the user story improvements, as well as the reporting of quarterly past due employer invoices the CEOs and respective Boards of Trustees.	Closed - management accepts risk	Not Applicable
14	Division of Employer Reporting, Compliance, and Education	2024-6	Review of Employer Outstanding Invoices	D'Juan Surratt; Karen Pierson; Mike Lamb	Opportunity for Improvement	Reasoning for marking invoices as cancelled, disputed, or written-off is not documented	Require a comment in LOB when invoice status is updated	8/7/2024	1 years, 146 days	9/30/2025	(92.00)	The seven invoices found not to have a comment were in 2012 and was reviewed by DETS and determined to be a system issue. User story 34031, Effective June 2025, created a "write-off" comment type on the drop down on the invoice inquiry screen. LOB requires a comment on the status before an invoice can be cancelled, written-off or disputed.	Closed - Verified	Not Applicable
15	Division of Employer Reporting, Compliance, and Education	2024-6	Review of Employer Outstanding Invoices	D'Juan Surratt; Karen Pierson; Mike Lamb	Opportunity for Improvement	Reasoning for marking invoices as cancelled, disputed, or written-off is not documented	Create an automatic journal comment	8/7/2024	1 years, 146 days	9/30/2025	(92.00)	User story 34044, effective July 2025, was created for write-off invoices due to the balance being under the defined threshold of $1.00, creating an invoice comment being created in invoice inquiry automatically.	Closed - Verified	Not Applicable
16	Office of Investments	2024-10	Review of Investment Administrative Fees	Steve Willer	Opportunity for Improvement	Up to date Investment contracts are not in RMS	Upload missing documents to RMS	1/15/2025	350 days	6/30/2025	(184.00)	The KPPA Compliance Office has developed procedures to ensure that all investment contractual documents, on an ongoing basis, are centrally stored within the RMS system. This has been in place since October 1, 2024.	Closed - will test during future investment audits	Not Applicable
17	Office of Investments	2024-10	Review of Investment Administrative Fees	Steve Willer	Opportunity for Improvement	Investment procedures not documented	Review secondary Investments approval	1/15/2025	350 days	6/30/2025	(184.00)	This item still being finalized by management	Open	4/30/2026
18	Office of Investments	2024-10	Review of Investment Administrative Fees	Steve Willer	Opportunity for Improvement	Investment procedures not documented	Invoice Review Procedures should be documented	1/15/2025	350 days	6/30/2025	(184.00)	This item still being finalized by management	Open	4/30/2026
19	Office of Investments	2025-2	Review of Office of Investments Specific Policies	Carrie Bass	Opportunity for Improvement	Use of the CIO title inconsistent within policies	Update all policies to use CIO designation	1/17/2025	348 days	6/30/2025	(184.00)	The KPPA Compliance Officer is updating the Securities Trading Policy for CERS, KRS, and KPPA, with the goal to be completed by July 2026. In addition, all other KRS investment-related board policies ae being updated with the goal of completion by July 2026. Upon completion of the CERS Securities Trading Policy, all other CERS investment-related board policies will be worked on with the goal of completion by December 2026	Open	6/30/2026 and 12/31/2026
20	Office of Investments	2025-2	Review of Office of Investments Specific Policies	Ryan Barrow	Observation	Comments on approval of investment related policies	Formalize and document various processes	1/17/2025	348 days	6/30/2025	(184.00)	The updated investment specific policies, currently being worked on by the KPPA Compliance Officer, will have formal documented processes.	Open	6/30/2026 and 12/31/2026
21	Office of Investments	2025-2	Review of Office of Investments Specific Policies	Carrie Bass	Finding	Investment compliance not being monitored	Establish who has ultimate responsibility for investment compliance	1/17/2025	348 days	6/30/2025	(184.00)	The updated investment specific policies, currently being worked on by the KPPA Compliance Officer, will have clear and updated responsibilities in the upcoming policies.	Open	6/30/2026 and 12/31/2026
22	Office of Investments	2025-2	Review of Office of Investments Specific Policies	Steve Willer	Opportunity for Improvement	Current KRS IPS was not posted to website during testing	Develop process to ensure approved investment policies are posted to KPPA website	1/17/2025	348 days	6/30/2025	(184.00)	This item still being finalized by management	Open	6/30/2026
23	Office of Investments	2025-2	Review of Office of Investments Specific Policies	Carrie Bass	Opportunity for Improvement	Real Estate Policy guidelines conflict with the Investment Policy Statement	Develop a process to ensure no conflicts exist between individual asset class policies and the IPS	1/17/2025	348 days	6/30/2025	(184.00)	The updated investment specific policies, currently being worked on by the KPPA Compliance Officer, will establish monitoring protocols and responsibilities for investment compliance.	Open	6/30/2026 and 12/31/2026
24	Office of Investments	2025-2	Review of Office of Investments Specific Policies	Carrie Bass	Opportunity for Improvement	Real Estate Policy guidelines conflict with the Investment Policy Statement	Develop a formalized timeline for periodically reviewing investment related policies	1/17/2025	348 days	6/30/2025	(184.00)	The updated investment specific policies, currently being worked on by the KPPA Compliance Officer, will clarify responsibilities.	Open	6/30/2026 and 12/31/2026
25	Office of Investments	2025-2	Review of Office of Investments Specific Policies	Carrie Bass; Ryan Barrow; Steve Willer	Finding	Investment compliance not being monitored	CEO's and CIO should agree on responsibilities	1/17/2025	348 days	6/30/2025	(184.00)	The updated investment specific policies, currently being worked on by the KPPA Compliance Officer, will clarify responsibilities.	Open	6/30/2026 and 12/31/2026
26	Office of Investments	2025-2	Review of Office of Investments Specific Policies	Carrie Bass; Steve Willer	Finding	Securities Trading Policy is not being enforced	Review and update the Securities Trading Policy as needed	1/17/2025	348 days	12/31/2025	0.00	The KPPA Compliance Officer is working with the CEOs and Board Chairs of both the KRS and CERS Boards to update the Boards' Securities Trading Policies. The updates will include specific enforcement, monitoring, and reporting requirements. The updated CERS STP is expected to be presented to the CERS Board at its March 2026 meeting. The KRS STP is expected to be presented to the KRS Board by July 1, 2026. KPPA is also developing its own STP, which is expected to be presented to the KPPA Board by July 1, 2026."	Open	6/30/2026

Number	Entity	Project Code	Project Name	Business Contact	Level of Issue	Issue Title	Recommendation Title	Final Report Issued	Time Since Report Issued as of 12/31/2025	Implementation Due Date	Days Corrective Action Overdue as of 12/31/2025	Updated Management Response – January 2026	Current Status	New Implementation Date
27	Office of Investments	2025-2	Review of Office of Investments Specific Policies	Carrie Bass; Ryan Barrow; Steve Willer	Finding	Investment compliance not being monitored	Develop a process for monitoring investment compliance	1/17/2025	348 days	12/31/2025	0.00	The updated investment specific policies, currently being worked on by the KPPA Compliance Officer, will establish monitoring protocols and responsibilities for investment compliance.	Open	6/30/2026 and 12/31/2026
28	Chief Financial Officer	2025-9	Accounts Payable Process	Mike Lamb	Opportunity for Improvement	Invoices paid without confirming item actually received	Remind staff about documentation required for invoice payment	7/9/2025	175 days	12/31/2025	0.00	The CFO believes all three recommendations have been adopted. KPPA Staff who submit invoices for payment have been updated on what is required, Accounting staff have been instructed on what is needed (and if not included to return to requestor until such items are provided), and the Web Help Desk Ticket is currently the repository for all payment related documents.	Closed - Verified	Not Applicable
29	Chief Financial Officer	2025-9	Accounts Payable Process	Mike Lamb	Opportunity for Improvement	Invoices paid without confirming item actually received	Determine if a centralized location for invoice information is needed	7/9/2025	175 days	12/31/2025	0.00	The CFO believe all three recommendations have been adopted. KPPA Staff who submit invoices for payment have been updated on what is required, Accounting staff have been instructed on what is needed (and if not included to return to requestor until such items are provided), and the Web Help Desk Ticket is currently the repository for all payment related documents.	Closed - Verified	Not Applicable
30	Chief Financial Officer	2025-9	Accounts Payable Process	Mike Lamb	Opportunity for Improvement	Approval not requested timely for annual expenses	Create a centralized list of annual expenses	7/9/2025	175 days	12/31/2025	0.00	CFO is currently reviewing this process, with the intent to implement with the next Administrative Budget Cycle (effective 7/1/2026 or FY 2027).	Open	6/30/2026
31	Cash Management Branch	2025-11	Review of the Accrual Process	Mike Lamb	Opportunity for Improvement	Accrual review is documented in an unprotected worksheet	Continue working on the development of a secure approval format	6/12/2025	202 days	12/31/2025	0.00	Beginning in June of 2025, all Accrual supporting Documents were saved to PDF after they were reviewed by the Controller. Beginning with January 2026 all documents requiring review and approval, will be saved as a PDF and a "Certified Signature" will be applied to the document. This will secure the document, preventing any changes from being made, and will provide the time, date, and person performing the review.	Closed - Verified	Not Applicable

KPPA
Kentucky Public Pensions Authority

2025-8
Inventory Observation
Final Audit Report

Lead Auditor: Kristen Coffey

Issue Date: January 30, 2026

Acronyms

The following acronyms will be used throughout the report:

1. KPPA - Kentucky Public Pensions Authority
2. CERS - County Employees Retirement System
3. KRS - Kentucky Retirement Systems
4. Board(s) – Board of Trustees
5. CEO - Chief Executive Officer
6. CFO - Chief Financial Officer
7. KPPA Executive Management Team - KPPA Executive Director, KPPA Deputy Executive Director, and KPPA CFO
8. Procurement – KPPA Division of Procurement and Office Services
9. Internal Audit – KPPA Division of Internal Audit
10. HR – KPPA Division of Human Resources
11. DETS – KPPA Division of Enterprise and Technology Services
12. FAC – Finance and Administration Cabinet
13. eMARS – enhanced Management Administrative Reporting System

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Overall Opinion

Process does not fully comply with relevant statutes, regulations, policies, and/or procedures. Internal controls have not been established.

Strategic Risk Addressed (Objective)

Review the inventory process and ensure compliance with statutes/regulations/policies. Confirm controls are established to ensure inventory is properly tracked and disposed.

Audit Scope

The Inventory Observation audit was conducted from January 14, 2025 to December 18, 2025. The scope of the audit was July 1, 2024 to June 30, 2025.

Summary of Findings and Observations

A finding is defined as a breakdown, or partial breakdown of a process or major non-compliance with statutes and/or regulations. Development of a corrective action plan is recommended in the next three months with full implementation recommended within one year. The following Findings were noted during our review.

1. Auditor of Public Accounts not notified of KPPA physical inventory.

An observation is defined as a minor deviation from an otherwise well-implemented process or a minor oversight by staff. Corrective action is recommended, but timing is more flexible based on staffing needs and availability. The following Observations were noted during our review.

2. Inventory was not conducted in accordance with industry standards.
3. Assets over $500 not properly tagged.
4. Duplicate items noted on the final inventory report.
5. Items missing from final inventory report.
6. Inventory procedures are not-up-to-date and have not been finalized.

Additional details related to the findings and observations, including the corresponding recommendations can be found in Appendix A.

We noted other Opportunities for Improvement that we communicated to KPPA Executive Management and the Division of Procurement and Office Services in a separate letter dated January 30, 2026.

Audit Standards

The engagement was conducted in conformance with the Global Internal Audit Standards.

Use of Report

This report is intended solely for use by the KPPA Audit Committee; the KPPA, CERS, and KRS Boards; the CERS CEO; the KRS CEO; the KPPA Executive Management Team; and the Division of Procurement and Office Services. This report is not intended to be, and should not be, used by anyone other than the specified parties. All final reports are subject to Open Records Requests.

Appendix A – Audit Results

Findings

1. Auditor of Public Accounts not notified of KPPA physical inventory	
Recurring Issue:	No
Condition:	The Auditor of Public Accounts was not notified about the KPPA physical inventory conducted in February 2025.
Criteria:	Finance and Administration Cabinet procedures state, "Notify the APA, at least 10 days before the physical inventory is to be conducted, of the dates and locations for the physical inventory so that a representative of that office may be present to observe your inventory procedures. Any agency failing to provide sufficient notification may have additional audit procedures, such as scheduling auditor recounts."
Cause:	Staff indicated they were not aware of the requirement to notify the APA of the physical inventory schedule.
Effect:	The APA could require that KPPA perform another physical inventory that they are allowed to observe, which would take staff away from completing other agency tasks.
Recommendation:	The KPPA Inventory Team should establish a control to ensure the APA is notified annually of the KPPA physical inventory schedule.
Management Response:	Management agrees with this finding and recommendation. This step will be added to the inventory procedures when they are finalized.
Implementation Date:	May 1, 2026

Observations

2. Inventory not conducted in accordance with industry standards	
Recurring Issue:	No
Condition:	During observation of physical inventory procedures, the following were noted: 1. Physical inventory was conducted solely "sheet-to-floor" rather than also incorporating the "floor-to-sheet" method. As a result, multiple computer towers and a printer were not initially recorded on the inventory list. 2. Physical inventory procedures took six months to complete - beginning February 4, 2025 and wrapping up on August 5, 2025. It should be noted that the annual report required to be provided to FAC was provided by the deadline of May 31, 2025.
Criteria:	1. Finance and Administration Cabinet Inventory Procedures state, "When non-expendable personal property is found at a location but does not appear on the report, the following steps should be taken: • Determine if the item is assigned to another location within the agency. If the item is found in another location, transfer the item from the listed location to the actual location. If the item is not assigned within the agency, continue to the next step. • Add the found item to the inventory list. Ensure the item is properly recorded in eMARS , if applicable." 2. Finance and Administration Cabinet Inventory Procedures state, "Assign the appropriate number of individuals to the task, in order to meet the project deadline. **Schedule the specific week(s) that the fixed asset inventory will be conducted. Once the schedule is set, completion of the inventory should be the top priority of assigned personnel. All efforts should be directed at starting and finishing the fixed asset inventory in a timely manner.**" (emphasis added)
Cause:	Final inventory procedures were not available at the time the inventory was completed. Some staff conducting the physical inventory are new to the process and have not been provided proper training on how to perform a physical inventory. Physical inventory procedures were completed as convenient to the various assigned staff rather than in accordance with a set schedule. Completion of the physical inventory was not established as a priority to the assigned staff.
Effect:	While performing physical inventory with the "sheet-to-floor" method confirms the existence of inventory, it does not ensure the inventory record is complete. During the inventory observation, multiple computer towers and a printer were not included on the inventory list, so they were not initially "counted" counted by the team performing the inventory procedures. These items were not "counted" and added to the inventory list until the audit observation team inquired about including them in the count.
Recommendations:	1. KPPA Executive Management should ensure all staff involved in the inventory process receive training related to the proper way to conduct a physical inventory. Specifically, training should be provided on utilizing the "floor-to-sheet" technique. 2. KPPA Executive Management should establish a reasonable deadline for completion of the entire physical inventory procedures (e.g. two weeks, four weeks). This deadline should be included as a part of the official inventory procedure. e Each year, KPPA Executive Management should establish a dedicated team to completing the physical inventory procedures.
Management Response:	1. Management agrees with this recommendation. We agree that the floor-to-sheet method was not used, which caused multiple items to be missed on the initial recording. The floor-to-sheet method will be incorporated into the inventory procedures when finalized and proper training will be provided. 2. Management agrees with this recommendation Deadlines and team assignments will be defined when procedures are finalized.
Implementation Date:	May 1, 2026

3. Assets over $500 not properly tagged	
Recurring Issue:	No
Condition:	There are 706 items valued at over $500. Five of those items were noted as not having an asset tag number on the final inventory reports. • Edge Switch - assigned to IT Equipment • Cannon Scanner - assigned to IT Storage (Louisville Office) • Badge Printer - assigned to HR

	• Wood, L-Shaped Desk (2) - both assigned to Legal Services
Criteria:	KPPA Fixed Assets Inventory Policy (draft) states, "equipment with a cost or value of $500 or more must be tagged with a KPPA property tag and will be capitalized."
Cause:	Human error/oversight led to these items being assigned to staff before a tag was assigned.
Effect:	Unlabeled assets increase the risk of undetected lost or stolen property (see observation #6). It could also result inaccurate reports being provided to the Finance and Administration Cabinet (see finding #1).
Recommendations:	Procurement staff should review the final inventory listing. Any items over $500 that do not have an assigned asset tag number should be properly tagged and the records should be updated to reflect the tag number.
Management Response:	Staff will continue to tag any item over $500. 99.29% of items valued over $500 were found to be properly tagged during the audit. The scanner was tagged on January 7, 2026, and the Edge Switch has also been tagged. The badge printer no longer works and has been properly disposed of. The Wood, L-Shaped Desks were mislabeled, as these are metal desks and valued at less than $500; therefore, no tag will be added. The descriptions and tags have been updated and/or removed from the inventory report as applicable.
Implementation Date:	May 1, 2026

4. Duplicate items noted on the final inventory report	
Recurring Issue:	No
Condition:	On the final inventory report provided to Internal Audit, 68 of the 3,2830 assets had duplicate numbers: • 59 instances where an item was assigned to multiple individuals. • 9 instances where different types of inventory items had the same asset tag number. Additionally, during the inventory observation, Internal Audit staff noted that there are two offices in Building C that are labeled as C-87. **Note: After preliminary audit results were presented, Internal Audit worked with Procurement staff and all duplicate assignments and duplicate asset tag numbers were resolved prior to issuance of this report; however, since the recommendation has not yet been implemented the item remained in the report.**
Criteria:	Physical inventory procedures require that duplicative asset tags not be used.
Cause:	Staff responsible for maintaining inventory are unable to easily identify duplicate items because KPPA does not maintain one master inventory list. Instead, multiple inventory records are maintained - one per division/location.
Effect:	There is not a readily available manner to identify which KPPA staff members are responsible for various inventory items.
Recommendation:	1. KPPA should maintain one master inventory list, rather than one list per division/location. One master list would allow staff to more easily perform the following tasks: • Determine the total number of inventory items. • Identify if one item is assigned to multiple individuals. • Identify multiple items assigned the same tag numbers. 2. Executive Management should consider renumbering one of the C-87 offices to reduce confusion on the location of inventory items.
Management Response:	The 68 instances identified as duplicates in the report were not physical duplicates, and no duplicative asset tags were used. The duplicates in the report were caused by keying errors by the inventory team. 97.90% of the assets were captured in the report correctly. Management will consider using a master inventory list when inventory procedures are finalized. Management is actively working on resolving the duplicate office numbers.
Implementation Date:	May 1, 2026

5. Items missing from final inventory report	
Recurring Issue:	No
Condition:	On the final inventory report provided to Internal Audit, 191 of the 3,230 assets were noted as missing. After the preliminary audit results were presented, Internal Audit worked with Procurement staff and most of these items were located. At the conclusion of the audit, six missing items remain. The report that is to be completed for missing items, as referenced in draft procedures, was not filed for these items. 1. Two tables 2. One Filing Cabinet 3. One Bookshelf 4. Two Chairs
Criteria:	Kentucky Public Pensions Authority Fixed Assets Inventory Policy draft) states, "Lost or Stolen Equipment Report - This form should be completed by the Division Director when equipment is lost, missing, or presumed stolen and sent to the Purchasing Branch Manager."
Cause:	Staff involved in the inventory process are not trained on the proper way to complete the inventory procedures (see opportunity for improvement #1 [management letter]). Furthermore, the KPPA procedures related to the process are still in draft form (see observation #7).
Effect:	Final inventory records were not accurate for fiscal year 2025.
Recommendations:	Procurement staff should determine the cost/benefit to continue looking for the six missing items. If it is determined the items are missing, the proper form should be completed, and the items should be removed from the final KPPA inventory list.
Management Response:	KPPA management has concluded the two tables, the one bookshelf, and the two chairs are valued at less than $500, these items will be untagged and removed from the inventory list. The Division of Surplus Properties requires Form B17 to be completed for items valued at $500 or more, and this form has been completed for the Filing Cabinet and was sent to the Division of Surplus Properties on January 12, 2026.
Implementation Date:	January 12, 2026

6. Inventory procedures are not-up-to-date and have not been finalized	
Recurring Issue:	No
Condition:	Procedures related to the inventory process have not been finalized. The procedures available for review were not up-do-date and did not reflect current practices. 1. The procedures have not been officially approved. As of the end of fieldwork, the available procedures were the "draft" version. 2. Procedures reference a policy, but there is not an established Fixed Assets Policy. 3. The "procedures" are more of a description of responsibilities rather than a documentation of the actual physical inventory procedures to be followed by KPPA staff. 4. Guidance set by the Finance and Administration Cabinet is not incorporated into the procedures.
Criteria:	200 KAR 38:070 states, "(2) Each fiscal officer shall develop and document internal controls…(3) an internal control plan shall include…(g) Procedures for safeguarding agency assets; (h) Assessment of the control environment, risks, impact of abuse, unintentional errors, and potential fraud for the following...5.Fixed assets...."
Cause:	Documentation of the inventory procedures has not been established as a priority for staff.
Effect:	If new staff take over the physical inventory responsibilities, the inventory may be completed in a manner other than the manner intended by management or in a manner outside the guidance provided by the Finance and Administration Cabinet.
Recommendation:	Procurement staff should determine if additional updates are needed to the inventory procedures. If so, the updates should be made and then provided to KPPA Executive Management for approval. Items to consider for inclusion in the inventory procedures: 1. Removal of reference to the fixed asset policy since a separate fixed asset policy is not established. 2. Guidance on who will be included as a part of the inventory team. Typically, this is just a few individuals and not someone from each division; however, composition of the inventory team is ultimately the decision of KPPA management. 3. Documentation of the actual physical inventory procedures to be followed by KPPA staff, including guidance on best practices (for example, established schedule, conducting inventory "floor-to-sheet" in conjunction with "sheet-to-floor"). 4. Requirement to communicate dates of physical inventory to the APA at least ten days prior to the physical inventory being conducted. 5. Requirement that physical movement of fixed assets is to be frozen during the physical inventory dates, including disposal of inventory.
Management Response:	Management agrees that inventory procedures need to be finalized. All recommendations will be considered when the inventory procedures are finalized. The updated procedures will be approved by KPPA Executive Management.
Implementation Date:	May 1, 2026

Appendix B – Control Matrix

Sampling was not used; total inventory was analyzed and reviewed.

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
1.	Inventory policies/ procedures/internal controls not established, documented, effective or efficient	Inventory procedures reviewed annually and updated as needed	**Control Environment:** Oversight body and management establish an organizational structure, assigns responsibility, and delegates authority to achieve the entity's objectives. **Control Activity:** Management implements control activities through policies. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	KPPA staff are still in the process of developing inventory procedures. Upon approval, these procedures will be reviewed by The Procurement Branch Manager annually and updated as needed. The procedures will be available to all staff on the KPPA SharePoint website.	Reviewed division procedures and ensured they were established, documented, up-to-date, effective, efficient, and available to staff.	KPPA inventory procedures need to be updated and finalized. (**see observation #7**)
2.	KPPA does not maintain a current inventory listing of all equipment owned by KPPA	Physical inventory observation is completed twice a year	**Control Environment:** Oversight body and management establish an organizational structure, assigns responsibility, and delegates authority to achieve the entity's objectives. **Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Monitoring:** Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.	When current staff took over the KPPA Inventory process, they relied on current inventory records. A physical observation was conducted in February 2025 to ensure the inventory records were complete. Currently, multiple inventory records are maintained - one per division/location. There is not one master list of all inventory items.	Auditor reviewed the final inventory records for each division/location and identified duplicate asset numbers and the same inventory items assigned to more than one individual.	On the final inventory report, 68 of the 3,286 assets had duplicate numbers: • 59 instances where an item was assigned to multiple individuals. • 9 instances where different types of inventory items had the same asset tag number. Additionally, during the inventory observation, Internal Audit staff noted that there are two offices in Building C that are labeled as C-87. Note, after working with Procurement staff, all duplicate assignments and asset tag numbers were able to be resolved. (**see observation #5**)
3.	Inventory may not be properly tagged with a KPPA inventory tracking tag	Procurement Branch Manager enters inventory over $500 in eMARS as soon as it is received, which includes asset tag number	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Monitoring:** Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.	The Procurement Branch Manager maintains the asset tags. When items are received, all items over $500 receive a tag and are entered into eMARS. Computers/laptops are tagged by IT staff and all other items over $500 (e.g. furniture or office equipment) are tagged by the Procurement Branch Manager.	Auditor reviewed final inventory records for KPPA and ensured assets valued at $500 or greater were properly tagged.	There are 706 items valued at over $500. Five of those items were noted as not having an asset tag on the final inventory reports. 1. Edge Switch - assigned to IT Equipment 2. Cannon Scanner - assigned to IT Storage (Louisville Office) 3. Badge Printer - assigned to HR 4. Wood, L-Shaped Desk (2) - both assigned to Legal Services (**see observation #4**)
4.	Newly purchased inventory may not be properly added to the inventory tracking spreadsheet	Inventory list updated as items are received	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	Procurement staff is included on request tickets for all non-computer/laptop inventory items. As soon as the item is received, The Procurement Branch Manager adds it to the inventory list. IT provides a list of all active computers to the Procurement Branch Manager so the computers/laptops can be added to the inventory list. The list from IT contains all relevant information about the item - type, asset tag number, location, assigned staff, etc.	Auditor obtained list of inventory items purchased since July 1, 2024 and ensured the items were recorded on the final inventory reports.	All items purchased since July 1, 2024 were included on the final 2025 inventory report.
5.	Returned inventory may not be removed from the inventory tracking spreadsheet or reassigned to the new asset holder	Procurement staff are notified via a Web Help Desk ticket when an employee leaves KPPA	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	When an employee leaves KPPA, HR staff create a Web Help Desk ticket to notify the Security team that access needs to be removed from the employee. HR collects the employee's laptop and returns it to DETS. The Procurement Branch Manager is copied on these tickets. Additionally, DETS staff update the Procurement Branch Manager to confirm the laptop has been returned. At least monthly, the Procurement Branch Manager updates inventory records to reassign the laptop to the Service Desk Manager and other inventory items to the former employee's division director.	Auditor obtained list of tickets associated to employee's leaving KPPA since July 1, 2024, as well as the final inventory records for KPPA. Auditor ensured the former employee's items were reassigned to a current employee on the final inventory list.	All inventory assigned to former employees was properly reassigned to a current employee. (**see opportunity for improvement #2 – management letter**)

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
6.	Obsolete inventory may not be properly disposed	Division of Surplus Property has established a website that is utilized when disposing of obsolete inventory	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	KPPA follows the disposal guidelines set by the Division of Surplus Properties (Finance and Administration Cabinet). Prior to KPPA staff conducting the inventory in 2025, an employee from the Division of Surplus properties came to KPPA and walked staff through the proper procedures to follow. Note: There are separate procedures related to the disposal of technology equipment. Those procedures were not included for review during this audit.	Auditor obtained list of inventory items disposed of since July 1, 2024, as well as the final inventory records for KPPA. Auditor ensured items were disposed of properly and were not included on the final inventory report.	All 65 of the items disposed since July 1, 2024 were removed form the final 2025 KPPA inventory record.
7.	Lost or stolen inventory may not be properly reported and/or removed from the inventory tracking spreadsheet	Physical inventory is conducted twice a year	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Monitoring:** Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.	Current staff overseeing the inventory process have not had a situation related to lost or stolen property. Procedures have only been established for items with an initial value of $500 or greater. • Lost - the employee who identifies a lost item must immediately report it to the Procurement Branch Manager and complete the Lost or Stolen Equipment Report. Written explanation of the loss must be forwarded to the Finance and Administration Cabinet with the annual inventory report. • Stolen - if the lost item is suspected to be stolen, the same steps are followed for lost items. Additionally, the police are contacted, and a report is filed. A copy of the police report is forwarded to the Finance and Administration Cabinet with the annual inventory report.	Auditor reviewed final inventory records for KPPA to determine if any items were reported as missing. If so, auditor ensured the proper report was completed and that the item was removed from the final 2025 KPPA inventory records.	On the final inventory report provided to Internal Audit, 191 of 68 of the 3,230 assets were found to be missing. After working with Procurement staff, most of these items were located. At the conclusion of the audit, six missing items remain. The report that is to be completed for missing items, as referenced in draft procedures, was not filed for these items. 1. Two tables 2. One Filing Cabinet 3. One Bookshelf 4. Two Chairs (**see observation #6**)
8.	All inventory with an original value of over $500 may not be reported to the Finance and Administration Cabinet in a timely manner	eMARS report prepared and reviewed by different individuals	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	All items valued at $500 or more are entered into eMARS and reported to the Finance and Administration Cabinet annually. When changes are needed in eMARS, one member of the Procurement staff enters the change into eMARS and another member of the Procurement staff reviews the document for correctness. If an error is found the document is sent back for corrections and the review process is repeated. Once corrections are made the reviewer approves the document in eMARS ensuring it appears on the report.	Auditor obtained final inventory records and eMARS report provided to the Finance and Administration Cabinet. Auditor compared the reports and ensured the submitted eMARS report contained all required items.	15 of 706 items valued at over $500 on the final inventory report were not included on the report provided to the Finance and Administration Cabinet. (**see finding #1**)

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
9.	Staff may not be aware of the proper way to complete the inventory observation	Procurement Branch Manager provides instructions to inventory team prior to each physical inventory	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	An email is sent to all individuals who are responsible for completing the physical inventory. The email includes a list of items currently known to be assigned to the individual's division. The email asks that changes be made, and discrepancies marked in red text. Finance and Administration Cabinet Inventory Procedures state, "Planning the inventory effort will help ensure that the overall goal is met. Depending on the size of the department, a physical inventory of fixed assets can be a major undertaking; therefore, everyone's help and cooperation should be solicited. Each department should schedule planning meetings to include all levels of management (directors, managers, and supervisors) as well as any employees that will be taking part in the physical fixed assets inventory. At a minimum, the planning meeting should include a review of the project, establishment of a time frame for its completion, and procedures for each phase of the project. The phases should include: • Cleanup of the Document Catalog in eMARS, • Conducting the physical inventory at each location, • Reconciliation of the physical inventory and data entry of system updates, based on the reconciliation. • Follow up meetings should be held to assess overall progress and problem areas." Finance and Administration Cabinet Inventory Procedures state, "Assign the appropriate number of individuals to the task, in order to meet the project deadline. If employees from other areas are to be used, ensure they are adequately instructed prior to the actual inventory observation. At a minimum, departments should instruct personnel on procedures to be followed when an asset cannot be located or when located items are not on the report."	Auditor obtained email containing instructions to the inventory team and ensured it contained sufficient inventory instructions.	A planning meeting was not held with all levels of management as recommended by the Finance and Administration Cabinet. The following instructions were not provided to the inventory team: 1. How to handle a situation when an asset cannot be located or when an item is located that is not on the inventory report. 2. The proper way to conduct inventory (i.e. sheet-to-floor) 3. That physical movement of fixed assets is to be frozen during the physical inventory dates, including disposal of inventory. (**see opportunity for improvement #1 – management letter**)
10.	The Auditor of Public Accounts may not be notified of the date of the physical inventory	Control not established to notify Auditor of Public Accounts about the physical inventory	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	Procurement Branch Manager indicated during walkthrough meeting that the Auditor of Public Accounts was not notified of the physical inventory conducted during February 2025 because staff was unaware of this requirement.	Auditor interviewed staff during the audit process to determine if the Auditor of Public Accounts was made aware of the KPPA physical inventory.	The Auditor of Public Accounts was not notified about KPPA's physical inventory. (**see finding #2**)

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
11.	The physical inventory may not be conducted properly	Control not established to train staff on proper way to conduct physical inventory	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	Training has not been provided to staff on the proper way to perform a physical inventory. However, the Finance and Administration Cabinet provides guidance on how to conduct the inventory. Guidance is as follows: • Once the schedule is set, completion of the inventory should be the top priority of assigned personnel. All efforts should be directed at starting and finishing the fixed asset inventory in a timely manner. • Inventory should be conducted floor to sheet. • The following items must be noted on the inventory list o Department o Assigned Employee o Physical Location o Asset Type o Fixed Asset Number o Description o Serial Number • When non-expendable personal property is found at a location but does not appear on the report, the following steps should be taken: o Determine if the item is assigned to another location within the agency. If the item is found in another location, transfer the item from the listed location to the actual location. If the item is not assigned within the agency, continue to the next step. o Add the found item to the inventory list. Ensure the item is properly recorded in eMARS , if applicable. • Should personal property appear on the report that cannot be located, take the following steps: o Determine if the item has been transferred to another location. If the item is found in another location, transfer the item from the listed location to the actual location. o If the item is not located in another location, determine if the item was disposed. If so, remove the item from the assigned location with a note that the item was disposed. Ensure this item is listed on the surplus property or disposal list for the year. o If the asset was not transferred and is not listed on the surplus or disposed list, the item should be marked as lost. Documentation should be maintained explaining the loss, as the facts are known. If it has been determined that the item has been stolen, the theft should be reported to the police.	Auditor also observed inventory conducted of common areas at KPPA.	During observation of physical inventory procedures, the following were noted: 1. Physical inventory was conducted "sheet-to-floor" rather than "floor-to-sheet." As a result, multiple computer towers and a printer were not initially recorded on the inventory list. 2. There was not a dedicated team conducting the physical inventory, instead, each agency division/location had a separate individual assigned to compete the inventory for that area. Physical inventory procedures began February 4, 2025. Final physical inventory procedures were completed August 5, 2025. (**see finding #3**)
12.	Inventory status may not be appropriately recorded during inventory observation	Procurement Branch Manager reviews completed inventory records	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	Procurement Branch Manager reviews completed inventory records and ensures each item is marked as F (found), M (missing), or A (add). Additionally, the Procurement Branch Manager ensures appropriate notes are included for missing items.	Auditor reviewed final inventory records for KPPA. Performed analysis to ensure final status of items was properly reported.	Status of items was properly reported for items on the final inventory report.

KPPA
Kentucky Public Pensions Authority

2025-8
Inventory Observation
Management Letter

Lead Auditor: Kristen Coffey

Issue Date: January 30, 2026

Acronyms

The following acronyms will be used throughout the report:

1. KPPA - Kentucky Public Pensions Authority
2. CERS - County Employees Retirement System
3. KRS - Kentucky Retirement Systems
4. Board(s) – Board of Trustees
5. CEO - Chief Executive Officer
6. CFO - Chief Financial Officer
7. KPPA Executive Management Team - KPPA Executive Director, KPPA Deputy Executive Director, KPPA Executive Director – Office of Benefits, and KPPA CFO
8. Procurement – KPPA Division of Procurement and Office Services
9. Internal Audit – KPPA Division of Internal Audit
10. FAC – Finance and Administration Cabinet
11. eMARS – enhanced Management Administrative Reporting System

Strategic Risk Addressed

Review the inventory process and ensure compliance with statutes/regulations/policies. Confirm controls are established to ensure inventory is properly tracked and disposed.

Audit Scope

The Inventory Observation audit was conducted from January 14, 2025 to December 16, 2025. The scope of the audit was July 1, 2024 to June 30, 2025. In addition to the items included in that report, we noted two opportunities for improvement that we wanted to communicate to management.

Audit Standards

The engagement was conducted in conformance with the Global Internal Audit Standards.

Use of Report

This report is intended solely for use by the KPPA Audit Committee; the KPPA, CERS, and KRS Boards; the CERS CEO; the KRS CEO; the KPPA Executive Management Team; and the Division of Procurement and Office Services. This report is not intended to be, and should not be, used by anyone other than the specified parties. All final reports are subject to Open Records Requests.

Opportunities for Improvement

An opportunity for improvement is an item noted during the audit that was outside of the expected test result but is not indicative of a compliance or control failure. These items represent a possible area of improvement that we wanted to bring to the attention of KPPA management and Trustees. While a management response is not required for these items, one was provided and has been included in the report.

1. **Items not consistently included on report to Finance and Administration Cabinet**
   Condition: The annual inventory report provided to the Finance and Administration Cabinet must include all items over $5,000, KPPA properly provided this report. However, during the audit process, the Internal Audit team was told that all items over $500 were included on the report. It was noted that 15 of

706 items valued at over $500 on the final inventory report were not included on the report provided to FAC.

a. Twelve items were an oversight by Procurement staff and have been added to eMARS. These items will be included on the fiscal year 2026 report to FAC.
b. Three items are still under review by Procurement staff to determine if they need to be added to eMARS and reported to FAC.

Recommendation: For consistency purposes, we recommend the report to the FAC includes all items over $500. After the preliminary results of the audit were presented, Procurement staff added 12 of the noted items to eMARS to ensure these items are included on the fiscal year 2026 report. We recommend Procurement staff continue reviewing the other noted items to determine if these should also be added to eMARS and reported to FAC in fiscal year 2026.

Management Response: Management agrees all items over $500 should have been included on the report sent to the FAC. The three items not recorded after the preliminary results of the audit have been recorded and will be on the FY 2026 inventory report. The FAC confirmed that they did not want an amended report for FY 2025 because the items were less than $5,000.

2. **Inventory team larger than necessary**

Finding: As with previous fiscal years, for 2025, the KPPA inventory team included each division director, two Procurement staff, and various other agency employees. The size of the team was one potential cause of the extended time needed to complete the physical inventory process.

Recommendation: The KPPA Executive Management should consider establishing a smaller, dedicated team to completing the physical inventory procedures. It is suggested that this team consists of four individuals who are allowed to make conducting the physical inventory procedures a priority until completion. Additionally, we recommend that the Chief Auditor be notified of when the fiscal year 2026 inventory will occur so that an employee of Internal Audit can observe the physical inventory procedures (similar to the notification provided to the Auditor of Public Accounts).

Management Response: Management agrees that the size of the inventory team needs to be evaluated and will consider the team alignment when finalizing procedures. Management recognizes that for the first few inventories conducted, and post finalizing procedures, the size of the inventory team may change, which will require procedures will be updated accordingly. Additionally, notifying the Chief Auditor and having an employee from Internal Audit observe the process is reasonable and will be considered.

3. Complete instructions not provided to inventory team

Finding: A planning meeting was not held with all levels of management as recommended by the Finance and Administration Cabinet. While an email outlining the dates of the physical inventory was provided to staff, the email did not contain the following instructions.

c. How to handle a situation when an asset cannot be located or when an item is located that is not on the inventory report.
d. The proper way to conduct inventory (i.e. sheet-to-floor)
e. That physical movement of fixed assets is to be frozen during the physical inventory dates, including disposal of inventory.

Recommendation: When inventory instructions are provided in the future, Procurement staff should consider including the following items. Alternatively, a planning meeting could be held with the inventory team to review these items.

a. Steps to take when an asset cannot be located or when an item is located that is not on the inventory report.
b. Description of the proper way to conduct inventory (i.e. sheet-to-floor)
c. Communication that physical movement of fixed assets is frozen until the completion of the physical inventory, including disposal of inventory.

Management Response: Management agrees that additional instructions need to be provided. These recommendations will be considered when the Inventory Procedures are finalized.

4. No way to ensure terminated employees working remotely return KPPA equipment

Finding: During the audit, there was a discussion with staff on how it is ensured terminated employees return equipment. If the former employee did not return the equipment, it would be considered lost/stolen equipment and there is a process to account for those types of items on the inventory listing. In the past, KPPA provided a postage paid box to terminated employees so that equipment could be returned, but this practice has been discontinued. The current practice is for KPPA to ask the terminated employee to deliver all equipment to KPPA, in person, which poses a possible safety concern. If the individual refuses to do so, KPPA may provide a postage paid box; however, KPPA may also tell the terminated individual to return the equipment at the expense of the former employee. If the terminated employee does not return the equipment, the cost can be withheld from their final paycheck, but there is not an established process to ensure equipment is returned before the final paycheck is issued.

Recommendations: Since this was outside the scope of the current audit, no testing was conducted other than the conversation on how this situation is handled. KPPA Executive Management should consider reviewing this situation and establishing an official process on how to obtain equipment from terminated employees. Factors to consider are the safety of all staff by having a, possibly disgruntled, terminated employee on-site to return equipment as well as the cost to provide a pre-paid postage box to terminated employees for the purpose of returning equipment. KPPA Executive Management should also determine if an official process should be established to ensure all equipment is returned prior to issuing the final paycheck to a terminated employee. For example, an item could be added to the separation checklist instructing the payroll administrator to verify that all equipment has been returned prior to issuing the final payout.

Management Response: KPPA has provided postage paid boxes to terminated employees in the past, but this has not been the process used in every circumstance where an employee has been terminated. Sending postage paid boxes is expensive but has been and is still an option that can be used as deemed necessary based on the specific facts of the situation. When terminated employees bring the equipment to the office, the drop off location is a public area where the security guard is stationed. There is minimal additional risk of having the equipment brought to the office because the terminated employee would have access to this area of the building the same as the public.

Every employee that has the capability to work from home (regardless of whether they work in the office every day or not) is required to complete a telecommuting agreement. This agreement includes an inventory list (item, inventory number, date out and date returned), an attestation that the telecommuting policy has been read and understood, agreement to notify manager upon any situation that interferes with performing duties, an understanding that all equipment must be returned when employment ceases with

the agency, and an employee authorization for deductions from final payment to occur if inventory is not returned. This form is given to the manager of the employee who is ceasing employment to ensure all inventory is returned upon separation. If the equipment is not returned, deductions for the value of the equipment will be made from the ceasing employee's final paycheck.

Auditor Response: We agree that in most cases the process discussed in the Management Response is sufficient. However, there are instances where an employee who is working from home is terminated, and the last paycheck is issued before the manager is able to ensure all equipment has been returned. This is why we made a suggested improvement to the process for management's consideration: update the separation checklist to instruct the payroll administrator to verify that all equipment has been returned prior to issuing the final payout.

KPPA
Kentucky Public Pensions Authority

2026-4
Member Benefit Payment Process
and
2026-5
Disability Benefit Payment Process
Final Audit Report

Lead Auditors: James Westbay and Zachary Curtis

Issue Date: February 9, 2026

Acronyms

The following acronyms will be used throughout the report:

1. KPPA – Kentucky Public Pensions Authority
2. CERS – County Employees Retirement System
3. KRS – Kentucky Retirement Systems
4. Board(s) – Board of Trustees
5. CEO – Chief Executive Officer
6. CFO – Chief Financial Officer
7. KPPA Executive Management Team – KPPA Executive Director, KPPA Deputy Executive Director, and KPPA CFO
8. DAC/AAC – Disability Appeals Committee/Administrative Appeals Committee
9. eMARS – enhanced Management Administrative Reporting System
10. LOB – Line of Business
11. EFT – Electronic Funds Transfer
12. Disability – KPPA Division of Disability and Survivor Benefits
13. Retiree Payroll – KPPA Division of Retiree Payroll
14. Accounting – KPPA Division of Accounting
15. Mailroom – KPPA Division of Procurement and Office Services, Mailroom branch

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Overall Opinion

Process generally complies with relevant statutes, regulations, polices, and procedures. Internal controls are established and working effectively and efficiently.

Strategic Risk Addressed (Objective)

Review the member benefit payment process and ensure compliance with statutes/regulations/policies. Confirm controls are established to ensure payments are made timely and accurately and not made to deceased members.

Review the disability benefit payment process and ensure compliance with statutes/regulations/policies. Confirm controls are established to ensure disability payments are made timely, accurately, and to the proper individual.

Audit Scope

The Member Benefit Payment Process and Disability Benefit Payment Process audits were conducted from September 15, 2025 to January 29, 2026. The scope of the audits were regular member benefit and disability benefit payments made during fiscal year 2025.

Summary of Findings and Observations

No findings or observations were noted as a result of this audit.

As a part of this audit, it was requested that Internal Audit determine the percentage of retirees receiving a paper check. Based on the December 2025 payroll totals, approximately 1% of members are paid via paper checks.

Commendations

We would like to thank all staff for their assistance and cooperation during this audit. We tested the following items with no findings, observations, or opportunities for improvement were noted:

1. Relevant procedures up to date.
2. Payments matched selected retirement option.
3. First payment was made after effective retirement date. If there was a delay in the first payment, ensured first payment included backpay owed to members.
4. Payments made on a set schedule.
5. Banking information was accurate.
6. Direct deposit exemptions were on file and proper follow-up was conducted.
7. Payments not made to deceased individuals.
8. Paper checks were mailed properly.
9. Disability payments were stopped upon notice of termination of benefits.

Recommendations for Future Audits

Based on work conducted during this audit, the following items have been recommended for review during future audits:

1. Review the Electronic Fund Transfer Return process. This was included as an item on the fiscal year 2026 risk assessment.
2. Review member overpayment process. This was included as an item on the fiscal year 2026 risk assessment.
3. Review of retired/re-employment process. This was included as an item on the fiscal year 2026 risk assessment.
4. Review of the service averaging process.
5. Review of off-set procedures.
6. Review of Fred Capps Memorial Act benefits.
7. Review of beneficiaries including benefit payments.
8. Review of deduction calculations

Audit Standards

The engagement was conducted in conformance with the Global Internal Audit Standards.

Use of Report

This report is intended solely for use by the KPPA Audit Committee; the KPPA, CERS, and KRS Boards; the CERS CEO; the KRS CEO; the KPPA Executive Management Team; and the Divisions of Member Services, Disability and Survivor Benefits, and Retiree Payroll. This report is not intended to be, and should not be, used by anyone other than the specified parties. All final reports are subject to Open Records Requests.

Appendix A – Control Matrix

Sampling Procedures

There were 4 separate populations considered:

1. Generated a report with all new retirees in fiscal year 2025 with a total of 5,728 retirees. A total of 614 retirees were removed from the scope. The remaining testable population was split into two subpopulations: Normal/ Early retirees with a count of 4,928 and Disability retirees with a count of 186. A random sample of 60 items were taken from each subpopulation and reviewed in separate audits. The Normal/Early sample was reviewed in the 2026-4 audit and the Disability sample was reviewed in the 2026-5 audit. The final disability sample was 58 due to finding members showing up more than once in the sample after it was taken.
2. Generated a report of all deaths in fiscal year 2025 with a total of 8,988. A total of 5,295 individuals were removed from the population because they were beneficiaries rather than members. Of the remaining 3,693 testable members, 60 were randomly sampled.
3. Requested a list of retirees who elected to be paid by check. The total for fiscal year 2025 was 737. 490 were removed from the testable population because they had a retirement date before August 2000 and are exempt from the recertification process. An additional 21 individuals were removed because the member took a refund. A sample of 60 was taken from the remaining 226 members.
4. Generated the check held listing report for December 2025 monthly payroll with a count of 151 checks. 32 checks were removed from the population because they were checks to third party agencies. A sample of 50 checks were randomly sampled from the remaining 119.

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
1.	Policies/procedures/internal controls are not established, documented, effective or efficient	Procedures are reviewed and updated as needed	**Control Environment:** Oversight body and management establish an organizational structure, assigns responsibility, and delegates authority to achieve the entity's objectives. **Control Activity:** Management implements control activities through policies. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	The following staff, or a designee, perform a review of procedures as needed and make necessary changes to ensure they are up to date. • Division Director Member Services • Assistant Director Member Services • Assistant Director Division of Retiree Services Payroll • Retirement Benefit Consultant Division of Disability and Survivor Benefits • Retirement System Counselor IV-Division of Retiree Services Payroll The procedures are located on SharePoint. Updates are also communicated in annual training	1. Reviewed division procedures and ensured they were established, documented, up-to-date, effective, efficient, and available to staff. 2. Reviewed meeting attendance records or training transcripts and confirmed that all required staff attended the yearly training.	1. Procedures are up to date. 2. 21 of the 25 attendees required to attend the training accepted and attended the training. Three required attendees did not accept the meeting but did attend (verified by reviewing transcript). One individual was unable to attend due to being out of the office on the day of training.
2.	Payments are released late	Payroll batches are scheduled at least 6 months in advance EFT and Check file is uploaded to eMARS on approval day	**Control Activity:** Management designs the entity's information system and control activities. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	Retiree Payroll Assistant Director schedules the monthly payroll six months in advance in LOB which automatically schedules all other needed batches. These batches check that banking information is valid for direct deposits, mailing addresses are up to date, all new retirees are included in payment distribution, deductions are accounted for and to catch errors in payments before payroll runs. Setting the payroll schedules in advance in LOB helps prevent potential issues related to retirement calculations in the system. Once the Retiree Payroll Division Director approves payroll, LOB automatically schedules several other batches that are reviewed by other divisions. After the various division specific reviews are completed, Accounting uploads the EFT and Checks interface file to eMARS which contains all payments to be dispersed. Treasury uses this file to release direct deposits and write paper checks. Paper checks are picked up from Treasury by Mailroom staff and delivered to the Post Office on the 14th of the month. Paper checks are mailed out on business day before the 14th if the 14th falls on a weekend or holiday. Supplemental payrolls are scheduled at least a week in advance, but these will not be reviewed in this audit.	1. Ensured that monthly payrolls were scheduled at least 6 months out. 2. Obtained a report from eMARS listing the EFT and check writer dates for fiscal year 2025. A comparison was conducted against the required completed batch processes in the Line of Business (LOB) to verify that payroll approvals and EFT uploads to eMARS occurred prior to Treasury processing benefit payments.	1. Payroll batches were scheduled six months in advance for all months in fiscal year 2025. 2. All months in scope had EFT and check writer files uploaded before the 14th of each month.
3.	Inaccurate member banking information	Section E of Retirement Application must be completed Information keyed is checked twice	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	Members are required to fill out section E (Authorization for Direct Deposit of Retirement Payment) of the retirement application (form 6000) for it to be considered valid. If the form is submitted as a paper copy, a voided check is required but this is not required if the member submits the retirement application through member self-service. Members must be paid by direct deposit if their retirement date is	1. Reviewed Form 6000 direct deposit information and compared to LOB EFT History. Comparison was completed and if account/routing number did not match Library Manager was reviewed to ensure a	1. **Member Benefit** – 54 of 60 member accounts had matching financial account information. 6 of 60 member accounts had updated their direct deposit information and

		Pre-note batch may correct direct deposit information Banking information updates are documented on 6130 or 6135		effective August 2000 or after but if a member indicates on Form 6000 that they do not have a bank account or their bank does not accept direct deposit, they must submit Form 6135 (Monthly Retirement Allowance by Check) instead of completing Section E on Form 6000. Upon receipt of Form 6135, Section E on Form 6000 is not required, and Form 6000 will be considered valid. The benefits counselor processing the application uses information provided in Section E or the 6135 to key payment information in the retirement module. An additional check is conducted for direct deposits in the Pre-note batch which runs on the 20th of each month to verify banking details for new and recurring retirees. If JP Morgan has updated account information, LOB will automatically update information if the account is not closed, or the retiree is not deceased. Otherwise, the account will be marked invalid, and Retiree Payroll will reach out to the retiree for corrections. If an account is closed and the retiree is still alive, LOB automatically holds payments and Retiree Payroll mails correspondence with a new 6130 for them to update direct deposit information. If retirees want to update direct deposit information, the form 6130 must be submitted by the 20th of the month for the following month's payment to be direct deposit instead of a paper check. The mailing address for paper checks is confirmed or updated in the National Change of Address batch which is run during the monthly payroll process. This reduces the number of returned checks due to incorrect addresses.	Form 6130 or 6135 was on file with updated direct deposit information. 2. Member profile was reviewed in LOB to confirm both "Prepared By" and "QCd by" were both completed, by different individuals, before benefit payments were made. 3. Ensured that payments with invalid banking information or required documentation not on file were held and not released until the proper documentation was submitted. *Please note, one test was performed on a combined population because there was not an easy way to separate regular member benefit and disability benefit held checks.* 4. Form 6000 was reviewed for original financial direct deposit information and compared to LOB. If Form 6000 did not match information in LOB, Library Manager was reviewed to ensure a Form 6130 or 6135 was on file with updated account information.	required documentation was on file. **Disability** – 56 of 58 member accounts had matching financial account information. 2 of 58 member accounts had updated their direct deposit information and required documentation was on file. 2. **Member Benefit** - All 60 members tested were reviewed properly. **Disability** – All 58 members tested were reviewed properly. 3. Five checks held from the previous month were released. All related documentation, including forms 6130 and 6135, was received by KPPA and verified by tracing the forms and journal comments in LOB. The remaining checks are being held by Accounting pending receipt of the required documentation. 4. **Member Benefit** – 54 of 60 members banking information matched the original information while, 6 of 60 had Form 6130 completed for requested updates. Disability 56 of 58 members banking information matched original information while, 2 of 58 had either Form 6130 or 6135 completed for requested updates.

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
4.	Direct deposit exemption not documented	Member submits the Monthly Retirement Allowance by Check form 6135 Banking Status is Checked Every Five years	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management uses quality information to achieve the organization's objectives. **Monitoring:** Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.	If a member indicates on Form 6000 that they do not have a bank account, they must submit Form 6135 (Monthly Retirement Allowance by Check) instead of completing Section E on Form 6000. Upon receipt of Form 6135, Section E on Form 6000 is not required, and Form 6000 will be considered valid. Kentucky Revised Statutes 61.623 requires that KPPA contact retirees paid by check every five years to verify their banking status. Retiree Payroll contacts all members listed on the "Bank Transfer Verify Date" report monthly. A letter is mailed to retirees with 5-year due dates within two months accompanied by Forms 6130 (Authorization for Direct Deposit) and 6135. • If a valid Form 6130 or 6135 is not received by the five-year due date, LOB automatically withholds the monthly benefit until one	1. For sampled members who indicated they do not have a bank account and want to receive a paper check, ensured member had filed a form 6135 requesting a paper check. Also reviewed the status tab in the LOB to confirm that the status was marked as "Active," the "Paid by Check" tab is marked, payment type is documented, and payment date corresponds with the check request date.	1. All 60 sampled members recertified the need to be paid by paper check every 5 years or submitted a 6130 to be paid by direct deposit during a follow up period. • 20 members who started retirement with a paper check recertified every 5 years correctly. • 32 members who started retirement with a paper check or submitted a 6135 at some point in retirement later switched to direct deposit by submitting a

				of these forms is submitted. The retiree will be mailed another letter explaining the hold with the forms 6130 and 6135. • Upon receipt of either form, a workflow is initiated for Retiree Payroll to update the payment method to direct deposit (if Form 6130 is submitted) or to update the five-year due date field (if Form 6135 is submitted). The workflow is then forwarded to Quality Control for review.	2. Confirmed that direct deposit was properly set up. For members paid by check, ensured they properly certified every five years that a bank account is unavailable. Ensured the correct next due date for this certification was entered into LOB. *Please note, for both items above, one test was performed on a combined population because there was not an easy way to separate regular member benefit and disability benefit members in this population.*	6130 and their EFT status was activated. • Eight members started retirement as direct deposit users but switched to paper checks and were followed up with correctly. 2. All 60 sampled members receiving paper checks either submitted an updated Form 6135 or switched to direct deposit using Form 6130 within the prescribed timeframe. 1. 26 members had a follow up date keyed in LOB correctly. 2. 33 members updated their banking information via Form 6130 to enable direct deposit through ACH during a 5 year follow-up period. 3. One member did not submit an updated form and payment was properly held.

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
5.	Initial payment does not match option selected	Form 6010 option keyed is reviewed twice. Form 6010 option keyed is reviewed twice.	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	A retirement packet including the 6010(s) is mailed or sent by the Internal Messaging Center to the member after the retirement is finalized. The form 6010 must be signed and witnessed with one payment option selected to be considered valid, and it must be on file by the 20th of the month before the effective retirement date in order for the first payment to be direct deposited. Otherwise, the first payment will be a paper check mailed to the address on the Form 6000 or the address on file if it has been updated since the application submission. If valid, the payment option selected on the form 6010 is keyed into the retirement module. Both the banking information and 6010 option selected are reviewed by a second retirement counselor and a Retiree Payroll counselor. When Retiree Payroll checks the 6010, banking information taxes and deductions are also reviewed.	1. For sampled items, auditor ensured the payment option selected by the member was the same as the payment option reflected in LOB. Auditor also ensured proper Member Services and Retiree Payroll approvals were documented. 2. Recalculated net pay for sampled members and ensured pay was properly calculated. *Please note, for both items above, one test was performed on a combined population because there was not an easy way to separate regular member benefit and disability benefit members in this population.*	1. For all sampled members, the payment option selected was properly reflected in LOB. Additionally for all sampled members, both reviews and approvals were properly documented. 2. Benefit deductions were properly calculated for all sampled members.
6.	Initial payment released in the wrong month	Member Benefit – Valid Form 6000, Termination date and complete 6010 on file Disability – Payment is not released until after verified LDOPE	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	The first payment for normal or early retirements starts on the month following the submission of a valid form 6000, termination date and valid 6010. If a valid 6010 is submitted after the effective retirement date, the first payment distributed will reflect the sum of benefits missed and will be included in the monthly payroll after the 6010 submission date. Disability payments start the month following approval and submission of a valid form 6010 but are effective the month following the member's verified Last Day of Paid Employment (LDOPE). LDOPE is verified by the employer and is documented in library manager as form 8890 or on the Form 6000 if last reported wages	Members retirement date and first benefit payment were compared in LOB to ensure payment was made after effective retirement date.	**Member Benefit** - For all sampled members, the first benefit payments were made after all required documentation was submitted. **Disability** - For all sampled members, the first benefit payments were made after the effective retirement date.

				match the LDOPE provided by the member on the Form 6000 Approval is documented in the 8050 (Medical Examiner Dictation for Disability Review) on the first page. Additionally, the first payment is not made unless the member is approved for disability and has terminated employment.		

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
7.	Payments are made after benefits are terminated	Recalculation to Place A Member on Early is Launched to Cease Disability Payments Payments Stop Entirely If Member is Not Eligible for Early Retirement	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	A normal or early benefit payment may be terminated due to violating re-employment laws or being found not eligible to retire due to a post-retirement audit finding service does not average. These will be reviewed in a future audit. Disability benefits can be terminated for the following reasons: 1. Discontinued on a periodic review by DAC/AAC 2. Failure to submit periodic review documentation timely 3. Acceptance of denied job after the 9-month trial period In all three scenarios, retirees will be placed on early retirement if they are eligible via a retirement recalculation workflow processed by disability counselors. If they are not eligible for early retirement, a workflow is created for retiree payroll to suspend benefits. Disability payments can also be temporarily held due to not submitting certification of Social Security Disability benefit or Workers' Compensation benefit every 3 months. Disability counselors mark "hold check" in LOB if retirees fail to submit these documents on time. These checks are listed on the "Check Held List" report generated in LOB and reviewed by Retiree Payroll during the monthly payroll process.	1. Reviewed sampled members to ensure member "Account Type" had been updated to either "Early Retirement" if eligible or "Disability" if benefits were reinstated. 2. Member discontinuance dates were reviewed to ensure deduction of benefits was applied correctly. Members who had their disability benefits reinstated were reviewed to ensure retro pay was applied and benefit payment was adjusted to match prior payment before discontinuance date.	Only 33 people were discontinued in fiscal year 2025, and all were reviewed in testing. 1. Account type was properly updated for all members tested. 2. All tested members had benefits terminated in the correct month. • One member was deceased. • 16 of 33 were eligible for early retirement. 16 had their disability reinstated.
8.	Deceased retirees receive benefit payments	LOB automatically stops payments upon DOD entry	**Control Activity:** Management designs the entity's information system and control activities.	KPPA is notified of death through various means and once date of death is reported, it is manually keyed or updated by batch process in LOB. This automatically suspends benefit payments to the retiree and initiates workflows for counselors to review. This has been reviewed in a prior audit.	Compared the date of death notification date to the last payment date and ensured payment was not made after notification of the member's death. *Please note, for both items above, one test was performed on a combined population because there was not an easy way to separate regular member benefit and disability benefit members in this population.*	All 60 sampled deceased retirees did not receive monthly benefits following the notification of their deaths in LOB.
9.	Checks were not mailed appropriately	Retirees call in regarding missing checks. [compensating control] Payments are held by retiree payroll Checks are mailed when received from Treasury	**Control Activity:** Management designs the entity's information system and control activities.	The Kentucky State Treasurer utilizes the EFT and Check Interface file, uploaded to eMARS by KPPA Accounting, to process direct deposit payments and print paper checks. Upon downloading the file from eMARS, payroll details—including weight per piece and the number of pieces—are transmitted to the Business Computer Center Mail Manager. KPPA Mailroom staff then generate a report from Business Computer Center containing this information, which is subsequently entered into the United States Postal Service Business Gateway. The Post Office produces an Electronic Confirmation Acceptance Notice if the data entered into the Gateway corresponds with the Business Computer Center information. This notice includes a barcode that the post office scans upon the KPPA mailroom's delivery of paper checks. If the scanned weight closely matches the in-person weight, the bulk mailing is accepted and dispatched. The Post Office then issues a mailing transaction receipt to document the final weight and postage paid.	1. Confirmed that checks listed on the held check listing report were kept in office appropriately and mailed out when required documentation was received. 2. Ensured the post office mailing dates were on the 14th or before for each month documentation was available. *Please note, for both items above, one test was performed on a combined population because there was not an easy way to separate regular member benefit and disability benefit members in this population.*	1. All 50 sampled checks were held appropriately and mailed after receiving required documentation. 2. We received receipts for nine months of Post Office billings. For each month, checks were mailed by the 14th.

				Checks that should not be mailed are printed first before all the other checks so that they are on the top of the stack received by Mailroom staff. These are not included in the count or weight reported in Business Computer Center. They are taken from the stack by Mailroom staff and delivered to the Retiree Payroll Division Director for review. Each check held is listed on the "check held report" and this report is reviewed each month to see if retirees have submitted needed documentation. If the needed documentation is on file, the check is mailed, and a journal comment is left in the retiree's file. These are included in regular correspondence mailing. If the documentation needed is not on file, the retiree is mailed correspondence about why the given check is being held and they are contacted each month for six months by mail or phone until proper documentation is submitted. At the end of six months, benefits will be suspended if the member does not have insurance. If they do have insurance, the benefit will be adjusted to $0 to prevent printing additional checks and to avoid them being stale dated. While checks are held they are placed in a lock box only accessible by the Retiree Payroll Division Director and Assistant Division Director. Once a new 6130 is on file, all due payments are released and mailed in regular correspondence. Once Retiree Payroll has reviewed checks held, they are given to Mailroom and placed in another lock box only accessible to mailroom staff until they are mailed out		

KPPA
Kentucky Public Pensions Authority

2026-6

Review of the Procurement Process (non-Investment)

Lead Auditor: William Prince

Issue Date: February 16, 2026

Acronyms

The following acronyms will be used throughout the report:

1. KPPA – Kentucky Public Pensions Authority
2. CERS – County Employees Retirement System
3. KRS – Kentucky Retirement Systems
4. Board(s) – Board of Trustees
5. CEO – Chief Executive Officer
6. CFO – Chief Financial Officer
7. KPPA Executive Management Team - KPPA Executive Director, KPPA Deputy Executive Director, and KPPA CFO
8. KYTC – Kentucky Transportation Cabinet
9. Procurement – KPPA Division of Procurement and Office Services
10. Legal Services – KPPA Office of Legal Services
11. RFP – Request for Proposal
12. WHD – Web Help Desk
13. SPR1 - Strategic Procurement Request
14. eMARS - enhanced Management Administrative Reporting System

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Overall Opinion

Process generally complies with relevant statutes, regulations, policies, and procedures. Internal controls are established but steps could be taken to strengthened the controls or make the process more effective and/or efficient.

Strategic Risk Addressed (Objective)

Review the procurement process and ensure compliance with statutes/regulations/policies. Confirm controls have been established to ensure services match the contract, are properly procured, monitored, and best value for the agency.

Audit Scope

The Review of the Procurement Process (non-Investment) audit was conducted from 9/2/2025 to . The scope of the audit was purchases that were subject to obtaining a quote or contract that had a payment made in fiscal year 2025.

Summary of Findings, Observations, and Opportunities for Improvement

No findings or observations were noted during our review. The following Opportunities for Improvement were noted during our review. Additional details, including the corresponding recommendations, can be found in Appendix A.

1. Vendor performance evaluations not completed as required by agency procedures
2. Procurement related information is not shared with Trustees

Specific Audit Report Request

It was requested that Internal Audit include a timeline of the Procurement process as a part of this audit. However, the information needed to create an accurate timeline of the Procurement process was unavailable. Now that KPPA Procurement staff are utilizing the Web Help Desk system to track procurements, this information should be available in the future. Please see item number 20 in Appendix B for information on the amount of time it took for the sampled RFP items to complete the procurement process.

Recommendations for Future Audits

Based on work conducted during this audit, we are recommending a future audit to review improper payments per Kentucky Revised Statute 45.237

Audit Standards

The engagement was conducted in conformance with the Global Internal Audit Standards.

Use of Report

This report is intended solely for use by the KPPA Audit Committee; the KPPA, CERS, and KRS Boards; the CERS CEO; the KRS CEO; the KPPA Executive Management Team; and the Division of Procurement and Office Services. This report is not intended to be, and should not be, used by anyone other than the specified parties. All final reports are subject to Open Records Requests.

Appendix A – Audit Results

Findings – None noted as a part of the audit

A finding is defined as a breakdown, or partial breakdown of a process or major non-compliance with statutes and/or regulations. Development of a corrective action plan is recommended in the next three months with full implementation recommended within one year.

Observations – None noted as a part of the audit

An observation is defined as a minor deviation from an otherwise well-implemented process or a minor oversight by staff. Corrective action is recommended, but timing is more flexible based on staffing needs and availability.

Opportunities for Improvement

An opportunity for improvement is an item noted during the audit that was outside of the expected test result but is not indicative of a compliance or control failure. These items represent a possible area of improvement that we wanted to bring to the attention of KPPA management and Trustees.

1. Vendor performance evaluations not completed as required by agency procedures	
Recurring Issue	No
Condition	Vendor evaluations were not performed on a quarterly basis, as required by KPPA procedures. However, performance evaluations were performed in compliance with requirements set forth by the Finance and Administration Cabinet.
Criteria	1. KPPA Procurement Process Contract Administration Section 1 states, "KPPA end user will complete a quarterly performance evaluation document for all Personal Service Contract (PSC) to ensure vendor compliance with contract terms" 2. Finance Administrative Policy 111-51-00 (5) states, "Agencies shall complete a Performance Evaluation document in the state's eProcurement system at the completion of or renewal of every contract to indicate a vendor's performance."
Cause	An oversight by staff led to the vendors' performance evaluations not being completed.
Effect	State guidance requires documentation of poor performance before a vendor can be replaced. These concerns are officially documented on the vendor performance evaluation. Keeping a record of vendor performance on a quarterly basis helps ensure that the contract owner does not forget/overlook an issue when the vendor performance evaluation is completed at the end of the contract period, especially if a renewal of the contract is being considered.
Recommendation	KPPA Procurement staff should consider setting up quarterly reminder to ensure evaluations are completed as required by KPPA procedures. While the quarterly evaluations do provide a benefit to staff, if they are performed consistently, KPPA Procurement staff should consider if the benefit outweighs the cost of performing these quarterly reviews. If not, KPPA Procurement staff should determine if there is a need to revise the agency procedures related to performing vendor evaluations so that agency procedures are in line with the timeframe required by the Finance and Administration Cabinet.
Management Response	In the short term, reminders can be set up for procurement staff to follow up with the contract administrator until the performance evaluation is received. Long term, we should reevaluate the process to make sure our internal procedures align with requirements of the Finance and Administration Cabinet.
Implementation Date	Short-term, implemented February 13, 2026 Long-term, August 31, 2026

2. Procurement related information is not shared with Trustees	
Recurring Issue:	No
Condition	Currently, KPPA staff share updates on the procurement process with the Boards of Trustees upon request. KPPA staff also provide updates on specific procurements, as staff deem necessary. Given the requirements for confidentiality, these updates are typically made at the end of the procurement process. During discussions with the CEOs that took place as a part of this audit, it was indicated that the Boards of Trustees may have a desire to be more involved with the procurement process before it is finalized.
Criteria	There is no requirement for this information to be shared with Trustees, but the two CEOs indicated that staff should consider sharing this information in the future.
Cause	There is no requirement for this information to be shared with Trustees.
Effect	Trustees may not be aware of the specific procurement activity that is utilizing system assets.
Recommendation	KPPA Executive Management should work with the CERS and KRS CEOs to determine if the respective Board of Trustees would like to have procurement information presented on a periodic basis and, if so, the specific information that should be included in the procurement presentation.
Management Response	KPPA participates in every procurement, however the Finance and Administration Cabinet oversees the process and retains all records. The records are available to the public on the transparency.ky.gov site which provides a full list of contracts and can be searched for by agency. The Finance and Administration Cabinet's Vendor Self Service site, where all published bids can be found, can also be accessed from the Contracts page of the transparency.ky.gov site. Finally, all bids are posted on the KPPA website. The use of vendor contracts to conduct the daily operations of the systems administered by KPPA are either statutorily required or required as a part of established business processes. All procurements established by KPPA that are covered by this audit must follow the Kentucky Model Procurement Code, which requires competitive sealed bidding. It is the advisement of the Finance and Administration Cabinet that Board members should not be involved during the bid process, and that it should be conducted by staff. We are not aware of any standard additional procurement reporting for the many Boards the Finance and Administration Cabinet serves but we will inquire with them to see if they have a recommendation.
Implementation Date	August 31, 2026
Auditor Response	As noted in the Criteria, we acknowledge that there is not a standard or other requirement for reporting procurement-related information to the Boards. We agree that procurement information is available through transparancy.ky.gov; however, this information is only available after the procurement process has been completed. Furthermore, while the Finance and Administration Cabinet may have advised that Board members should

	not be involved during the bid process, the Finance and Administration Cabinet has agreed to allow the CEOs to be involved. Since there were discussions during this audit that indicated a desire for the CEOs to be more involved with the procurement process, in addition to our recommendation, we also suggest that KPPA Executive Management work with the CERS and KRS CEOs to determine the level of involvement, if any, that they would like to have in the procurement process.

Appendix B – Control Matrix

Two samples were taken for this audit - sample of vendors whose total payment for fiscal year 2025 was up to $9,999 and sample of vendors whose total payment for fiscal year 2025 was $10,000 or more.

1. During fiscal year 2025, 42 vendors received total payments up to $9,999. Utilities, professional associations, and items under $1,000 were removed from the population since these are not subject to receiving a quote under the Small Purchase Authority guidelines. After this exclusion the testing population was 12 vendors, with payments totaling $50,110. Four vendors with payments totaling $24,225 were judgmentally selected for testing. This represents 33% of the testing population by size and 48% of the population by value.
2. During fiscal year 2025, 73 vendors received total payments of $10,000 or more. Vendors who fall outside of 45A were removed from the population since they are not subject to the process being tested in this audit. Additionally, vendors whose procurement process was tested in recent audits and one vendor whose evaluation team included a member of Internal Audit were removed from the population. After these exclusions the testing population was 48 vendors, with payments totaling $12,111,142. Ten vendors with payments totaling $4,084,314 were judgmentally selected for testing. This represents 21% of the testing population by size and 34% of the population by value.

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
1.	Trustees do not receive accurate, complete, or timely information	Not established	**Information and Communication:** Management uses quality information to achieve the organization's objectives.	The CEOs indicated that procurement information and updates are not currently provided to Trustees for all agency procurements. Additionally, the CEOs expressed interest in having more involvement in the procurement process.	CEOs were interviewed to determine the type of procurement information being shared with CEOs and Trustees.	KPPA staff provide updates on specific procurements, as staff deem necessary. (**See Audit Results #2**)
2.	Policies/procedures/internal controls are not established, documented, effective or efficient	Procedures are reviewed and updated as needed	**Control Environment:** Oversight body and management establish an organizational structure, assigns responsibility, and delegates authority to achieve the entity's objectives. **Control Activity:** Management implements control activities through policies. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	The Purchasing Branch Manager is responsible for maintaining and updating the procedures used in the procurement process. These procedures are up to date and located on KPPA's Process Documentation webpage on SharePoint.	Reviewed division procedures and ensured they were established, documented, up-to-date, effective, efficient, and available to staff.	Procedures are up-to-date.
3.	Non-procurement staff receive incomplete/ inaccurate information related to the procurement process	Procurement staff communicates with the requesting division through Teams, emails, and WHD Tickets	**Information and Communication:** Management uses quality information to achieve the organization's objectives.	Procurement employees discuss specifics of each procurement they are assigned with the requesting division. Communications between the requesting division and the Purchasing Officer are detailed in notes added to the WHD ticket. If the procurement requires an RFP, the Purchasing Officer will send a template for the RFP to the requesting division. Sections that need to be updated by the requesting division are highlighted. The Purchasing Officer provides guidance to the requesting division on how to complete the updates.	1. Auditor reviewed WHD ticket notes for items in sample and ensured information was consistent and complete. 2. Auditor surveyed requesters of items in sample and inquired about their experience during the procurement process.	1. For all 14 procurements reviewed, information given was consistent and complete. 2. All respondents indicated KPPA Procurement staff relayed accurate information and answered questions in a timely manner.
4.	Purchase was not solely for the benefit of KPPA	Deputy Executive Director ensures purchase is for the benefit of the agency prior to approval.	**Control Environment:** Oversight body and management establish an organizational structure, assigns responsibility, and delegates authority to achieve the entity's objectives. **Control Activity:** Management designs control activities to achieve objectives and respond to risks.	All procurement processes start with a KPPA division recognizing a need for a product or service to meet the organization's goals and objectives. Since all purchases made by KPPA through the procurement process must be made for the sole benefit of the agency, KPPA Deputy Executive Director reviews the purposes of the purchase prior to final approval.	Auditor reviewed Web Help Desk tickets and ensured item/service purchased aligned with the goals and objectives of KPPA.	All 14 procurements were made for the sole benefit of KPPA.
5.	Memorandums of Agreement not properly utilized	Memorandums of Agreement are approved by Finance Cabinet	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	A Memorandum of Agreement is a specific type of financial agreement between two governmental entities, a governmental entity and a nonprofit, or a governmental entity and a public university. When a purchase request is received, the Procurement team reviews the request and determines if a Memorandum of Agreement is appropriate. All Memorandums of Agreement must be approved by the Finance Cabinet.	Auditor reviewed the single Memorandums of Agreement currently utilized by KPPA and ensured if it was properly approved by all parties. Auditor also reviewed fiscal year 2025 transactions to ensure no other payments qualified to be paid by a Memorandums of Agreement.	KPPA utilizes one Memorandums of Agreement, which was properly approved.
6.	Procurement staff review State Master Agreements to determine availability for purchase requests	All procurements are checked to see if any State Master Agreements would cover them	**Control Environment:** Oversight body and management establish an organizational structure, assigns responsibility, and delegates authority to achieve the entity's objectives. **Control Activity:** Management designs control activities to achieve objectives and respond to risks.	When a Procurement WHD ticket is received, the assigned Purchasing Officer reviews the request and then researches the available Master Agreements to determine if the request can be fulfilled through one of those contracts. Rarely, the option to fulfil the request through a Master Agreement is cost or time prohibitive. In those situations, KPPA Procurement staff complete the procurement under another option.	Auditor verified that State Master Agreements were used when available.	For sampled procurements, auditor ensured a state Master Agreement was used if available - six used an applicable Master Agreement and eight did not have a related state Master Agreement.

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
7.	Print contracts not first offered to KYTC Design and Print Services	Procurement staff ensure KYTC Print and Desing Services was offered print job	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management communicates necessary information externally.	If the procurement request is for printing, KPPA is required to first offer the contract to KYTC Design and Print Services. If KYTC Design and Print Services declines to complete the job, then other procurement options can be utilized. The communications with KYTC Design and Print Services are uploaded to the procurement ticket.	If sampled contract was for printing services, auditor verified that the contract was first offered to KYTC Print and Design Services.	Of the sampled contracts 13 were not printing contracts. The one sampled printing contract was first offered to KYTC Print and Design Services.
8.	Bid or quote(s) not solicited when required	Bids and quotes received are kept in the file for the procurement	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	KPPA's Small Purchase Authority allows for certain purchases to be made without issuing a bid. When analyzing the amount to be spent, the total paid to the vendor for the entire year must be considered, not just one individual payment. • Purchases under $5,000 - one quote is required. • Purchase between $5,000 and $10,000 - three quotes are required. • Purchases over $10,000 - a bid must be issued. Different types of Procurements have specific processes to follow. These requirements are outlined in the Finance Administrative Policy Manual sections 111-13-00 through 111-24-00. The specific procurements covered by these sections are Copier(s) and Printer(s), Computer Hardware Software and Related Services, Shredding and Bailing Equipment, Vehicle Purchases, and Concession Contracts.	Auditor reviewed all procurements in sample to verify that an appropriate number of quotes were received, or a bid was issued when necessary.	Auditor reviewed 14 Procurements. Seven were procured using Master Agreements, four were Sole Sourced, 2 were $10,000 or more and went through the RFP process, and one was <$5,000 and a single quote was received.
9.	Strategic Procurement Request not obtained when needed	Procurement ensures SPR1 is submitted by requesting division	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	A SPR1 is a request for expenditures that are strategic in nature or have an enterprise impact. Requests are required for such procurements as Architectural and Engineering, IT, Personal Service Contracts, Postal, Printing, and Vehicles. SPR1s are also required when KPPA is requesting an exemption from the Finance and Administration Cabinet related to a particular procurement. SPR1s require additional documentation that should be included with the WHD ticket request or Procurement will reach out to the requesting division to have them add the required documentation. The SPR1 will then be finalized in eMARS and sent to the Finance and Administration Cabinet for approval. Finance and Administration Cabinet may ask for additional information and Procurement will communicate with them during the approval process. Once the SPR1 is approved, Procurement will attach it to the WHD ticket and proceed with the procurement.	Auditor verified that procurements requiring an SPR1 had an approved SPR1 on file.	Four procurements required and had an approved SPR1. Ten procurements did not require an SPR1.
10.	RFP team is not independent of the purchase	Procurement ensures all members of the evaluation team sign the Confidentiality Statement	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	All members of the Evaluation Team are required to sign a Confidentiality Statement before being able to serve on the team. This document includes the team members certifying that they are independent from all vendors bidding on the RFP.	For selected RFPs, auditor ensured a signed Confidentiality Statement was on file for all members of the RFP team.	Signed Confidentiality Statements were on file for all members of the Evaluations Team for both RFPs reviewed.
11.	Adequate notice of solicitation is not provided	KPPA buyer is notified when RFPs are posted to Vendor Self Service	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management communicates necessary information externally.	All RFPs created by KPPA are posted to the Vendor Self Service website. All RFPs issued by KPPA are required to remain open for a minimum of seven days. They are often open longer than the minimum to give more vendors the opportunity to see and respond to the RFP. While the RFP is open, the KPPA Buyer will answer questions from vendors.	Auditor confirmed all RFPs in sample were posted to Vendor Self Service.	Auditor reviewed ten Procurements totaling $10,000 or more. Two were posted to Vendor Self Service, three were Sole Sourced, and five were procured using Master Agreements.
12.	RFPs are written to intentionally exclude/promote certain vendors	Procurement team ensures staff follow criteria for competitive solicitations outlined by the Finance and Administration Cabinet	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	All qualified vendors are required to have the opportunity to bid on any RFPs created by KPPA. Procurement and the Evaluation Team cannot write RFPs in such a way to intentionally favor or exclude any vendors. Procurement follows the criteria for competitive solicitations created by the Finance and Administration Cabinet and outlined in the Model Procurement Code.	Auditor verified that RFP was not written in a way that would intentionally exclude certain vendors from being awarded the bid.	Auditor reviewed ten Procurements totaling $10,000 or more. Two followed Finance and Administration Cabinet's criteria for competitive solicitations, three were Sole Sourced, and five were procured using Master Agreements.

Item	Risk	Control	COSO Element and Principle	Staff Process to Mitigate Risk	Testing Procedures	Testing Results
13.	Bids are not open for minimum required days	Length of RFP postings are reviewed by Procurement before the RFP is posted	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management communicates necessary information externally.	All RFPs created by KPPA are posted to the Vendor Self Service website. All RFPs issued by KPPA are required to remain open for a minimum of seven days. They are often open longer than the minimum to give more vendors the opportunity to see and respond to the RFP.	Auditor verified that the closing date shown in eMARS for the RFPs was at least seven days from the opening date.	Auditor reviewed ten Procurements $10,000 or more. Two RFPs were open for at least seven days, three were Sole Sourced, and five were procured using Master Agreements.
14.	Vendor questions are not answered timely	Procurement staff ensure questions are answered by due date	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management communicates necessary information externally.	During the solicitation phase, the KPPA Buyer is the point of contact and will respond to questions from outside vendors. All members of the Evaluation Team are also responsible for ensuring that vendor questions are answered completely and in a timely manner and will work with the Buyer of the RFP to ensure all questions are answered.	Auditor compared response dates to vendor questions to deadline date outlined in RFP.	Auditor reviewed KPPA responses to vendor questions for the two RFPs in sample. • One RFP had responses provided to vendor questions prior to the date outlined in section 4.00 of the RFP. • The other RFP had responses provided to vendor questions three days after the date given in section 4.00 of the RFP. This delay occurred due to volume and complexity of vendor questions. Since there is a valid reason for the delay, no issue will be noted for this item.
15.	Bids were received late and considered anyway	Vendor Self Service does not accept bids past the closing date/time	**Control Activity:** Management designs the entity's information system and control activities.	All solicitations must be submitted via Vendor Self Service. Once the solicitation hits the closing date, the system no longer allows bids to be submitted.	Auditor verified that bids for all RFPs in sample were received on time.	Auditor reviewed ten Procurements totaling $10,000 or more. Two RFPs received all bids on time, three were Sole Sourced, and five were procured using Master Agreements.
16.	Bidder scored as non-responsive and was not disqualified.	Procurement reviews bid scores	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	The Evaluation Team designs and creates the evaluation criteria that will be used to score the received bids. The Evaluation Team reviews the offers and ensures mandatory requirements are met. If a bidder fails to meet these mandatory requirements, the bidder is marked as non-responsive and is disqualified. No score is provided for these vendors.	Auditor reviewed sampled bids to verify all required items were submitted. Had a mandatory item been missing, auditor would have ensured the bidder was deemed non-responsive and was disqualified from the bid process.	Auditor reviewed ten Procurements totaling $10,000 or more. Two RFPs received zero non-responsive bids with all bids meeting outlined requirements, three were Sole Sourced, and five were procured using Master Agreements.
17.	Evaluation factors used do not match those laid out in the proposal	Procurement team reviews evaluation factors and ensures RFP matches evaluation factors	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	Procurement staff review the evaluation criteria and ensure it matches the information outlined in the solicitation.	Auditor compared the RFP description to the evaluation criteria and ensured they match.	Auditor reviewed two RFP Procurements in sample. One RFP only had one responsive bid, so no scoring criteria was used. One RFP scoring criteria matched the RFP description.
18.	Bidders did not submit Required Affidavit for Bidders, Offerors, and Contractors and were considered	Finance and Administration Cabinet verifies Affidavit is received	**Control Activity:** Management implements control activities through policies.	All bidders are required to submit with their bid a signed Affidavit for Bidders, Offerors, and Contractors	Auditor verified that all vendors submitted the Affidavits for Bidders, Offerors, and Contractors.	Auditor reviewed 14 Procurements. In nine the vendor submitted the required affidavit. Four were Master Agreements and one was a printing project, these five did not require affidavits.
19.	Contract is awarded to vendor that is not the best value to KPPA	RFP Buyer verifies highest scored bid received contract	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	The Evaluation Team receives and reviews the bids submitted for RFPs and scores the solicitations based on mandatory requirements, technical fit, and oral presentations (if conducted). After those scores are completed, Procurement staff add the scores related to the cost of the received proposal. The vendor that receives the highest score is considered the best value and is offered the contract.	Auditor reviewed score sheets used in RFPs and confirmed that the highest scored vendor was offered the contract.	Auditor reviewed two RFP Procurements in sample. One RFP only had one responsive bid, so no scoring criteria was used. One RFP had the contract awarded to the highest vendor.

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20.	Legal Services does not review contracts prior to execution	Procurement ensures proper signatures are obtained on contract	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management uses quality information to achieve the organization's objectives. Management communicates necessary information externally.	After the winning vendor is selected, KPPA Procurement staff and the selected vendor work together to establish the contract. After a contract is created it is reviewed by KPPA Legal Services to ensure accuracy and legal compliance. Legal Services may suggest changes and Procurement will make any needed edits. Changes are then sent to the vendor for final agreement. Once agreement is reached on the contract terms, the contract is signed by KPAA Legal Services then the vendor and then KPPA Executive Director (or designee). After a contract is finalized, a modification may be needed. The contract owner, KPPA Procurement, and the vendor work together to make necessary adjustments. All modifications adjustments must be approved by KPPA and the vendor. Procurement staff then modify the contract to reflect the modifications.	Auditor verified that all contracts in scope received approval from Legal Services prior to the contract being signed	Auditor reviewed ten procurements totaling $10,000 or more and four received legal approval before finalization, six were procured as a printing job, a Master Agreement, or an expert witness and did not require a Legal Services signature.
21.	Procurement process is not completed in a timely manner	Dates are tracked on the Web Help Desk tickets	**Control Activity:** Management designs the entity's information system and control activities.	Procurements are completed using WHD tickets which track the creation date, the date of any updates entered into the ticket, and the completion date. However, since different types of procurements can have different requirements and processes, individual procurements can take a wide range of time. Procurement staff recommend allowing for at least one year to complete a purchase that must go through the RFP process.	Auditor created a timeline of the Procurement process for all items in sample.	12 of the 14 sampled items completed the procurement process in a timely manner or had a documented reason for why they took longer than expected. *A timely manner was determined as 90 days or less, which Procurement staff indicated was the average time, per the Finance and Administration Cabinet.* For the two items that were required to go through the RFP, the information needed to create an accurate timeline of the procurement process was unavailable for review during this audit. Purchases that must go through the 45A RFP process are the items that take the most amount of time. Internal Audit used the information available and found that one RFP took 277 days to complete and the other took 109 days. For both items, the timeline start date used was the day the bid was posted; therefore, the time spent drafting the RFP and obtaining approval from the Finance and Administration Cabinet was not captured.
22.	Contract expiration dates are not monitored	Procurement staff monitor expiration dates for active contracts	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	The Procurement Branch maintains a spreadsheet of all the current contracts including end dates for the contract. Procurement staff monitor the expiration dates and work with the requesting division to renew or rebid the contract. Most renewal work begins in March.	1. Auditor confirmed that tracked contract expiration date matched eMARS documentation expiration date. 2. Auditor ensured that payments made after the contract expiration date were for services provided during the contract period.	1. For sampled items, the contract expiration date being tracked mated the expiration date in eMARS. 2. Three of 14 procurements had payments that were made after the contract expired. However, all payments were for services provided during the contract period. No exceptions noted.

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23.	Contract modifications are not properly approved	Procurement verifies KPPA staff and vendor approved modifications	**Control Activity:** Management designs control activities to achieve objectives and respond to risks.	After a contract is finalized, a modification may be needed. The contract owner, KPPA Procurement, and the vendor work together to make necessary adjustments. All modifications adjustments must be approved by KPPA and the vendor. Procurement staff then modify the contract to reflect the modifications.	Auditor verified that all modifications to the contract were approved by KPPA and the vendor.	Auditor reviewed 14 Procurements. Three procurements had properly approved modifications and 11 Procurements did not have modifications.
24.	Vendor performance evaluations are not performed timely	Procurement tracks vendor performance evaluations	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	KPPA staff perform vendor performance evaluations yearly and prior to all contract renewals. Procurement staff manage the process of tracking and obtaining these evaluations from the divisions.	Auditor reviewed vendor performance evaluations to determine if evaluations were performed on a quarterly basis as required by KPPA procedures.	Vendor evaluations were not conducted on a quarterly basis. (**See Audit Results #1**)
25.	Vendor performance evaluations are not completed fully	Procurement reviews vendor performance evaluations	**Control Activity:** Management designs control activities to achieve objectives and respond to risks. **Information and Communication:** Management uses quality information to achieve the organization's objectives.	Procurement staff manages the vendor performance evaluation process and ensures that all evaluations are completed thoroughly and accurately by the divisions. Procurement staff follow up if there are outstanding questions.	Auditor verified that all vendor performance evaluations in scope were fully completed.	The vendor evaluations that were available were completed accurately. A finding was created on a separate risk for the missing vendor evaluations.