



KPPA

Kentucky Public Pensions Authority

Schedules of Employer Allocations and OPEB
Amounts by Employer

for

COUNTY EMPLOYEES RETIREMENT SYSTEM

For the Fiscal Year Ended June 30, 2024 with
Report of Independent Auditors

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Report of Independent Auditors

To the Members
County Employees Retirement System
Frankfort, Kentucky

Opinions

We have audited the accompanying schedules of employer allocations of County Employees Retirement System – Nonhazardous OPEB Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous OPEB Plan (CERS Hazardous) as of and for the fiscal year ended June 30, 2024, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedules of OPEB amounts by employer of the CERS Nonhazardous and CERS Hazardous as of and for the fiscal year ended June 30, 2024, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities for the CERS Nonhazardous and CERS Hazardous Plans as of and for the fiscal year ended June 30, 2024, 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 *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 County Employees Retirement System (CERS) 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.

Responsibilities of Management for the Schedules

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

Auditor's Responsibility for the Audit Schedules

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

County Employees Retirement System

Report of Independent Auditors

(Continued)

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

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

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 Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of the CERS as of and for the fiscal year ended June 30, 2024, and our report thereon, dated December 5, 2024, expressed an unmodified opinion on those combining financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2025, on our consideration of the CERS's internal control over the preparation of these Schedules and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of this report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion of the 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 CERS's internal control over financial reporting and compliance.

Restriction on Use

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

Blue & Co., LLC

Lexington, Kentucky
March 20, 2025

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
10005	LEGS GENERAL ASSEMBLY	0.001308%	-	615	615
20025	JUDL ADM OFF OF THE COURT	2.526999%	-	1,188,808	1,188,808
35628	TRAN DEPT OF INTERGOV PRO	0.000000%	-	-	-
39931	JEFFERSON CO CLERK	0.324446%	-	152,633	152,633
39932	JEFFERSON CO SHERIFF	0.130955%	-	61,607	61,607
39933	KENTON CO COURT CLERK	0.059100%	-	27,803	27,803
39934	KENTON CO SHERIFF	0.021918%	-	10,311	10,311
39935	CAMPBELL COUNTY CLERK	0.038392%	-	18,061	18,061
39936	CAMPBELL CO SHERIFF	0.014576%	-	6,857	6,857
39937	FAYETTE CO CLERK	0.119298%	-	56,123	56,123
39938	FAYETTE CO SHERIFF	0.080195%	-	37,727	37,727
39939	DAVISS CO CLERK	0.039799%	-	18,723	18,723
39940	DAVISS CO SHERIFF	0.011764%	-	5,534	5,534
39941	PIKE CO CLERK	0.020089%	-	9,451	9,451
39942	PIKE CO SHERIFF	0.028884%	-	13,588	13,588
39943	HARDIN COUNTY CLERK OFFIC	0.045365%	-	21,342	21,342
39944	HARDIN COUNTY SHERIFF	0.021256%	-	10,000	10,000
39945	WARREN COUNTY CLERKS OFF	0.045875%	-	21,582	21,582
39946	WARREN COUNTY SHERIFF	0.068253%	-	32,109	32,109
39947	BOONE COUNTY CLERK	0.049890%	-	23,470	23,470
39948	BOONE COUNTY SHERIFF	0.017620%	-	8,289	8,289
39949	CHRISTIAN COUNTY CLERK	0.022403%	-	10,539	10,539
39950	CHRISTIAN COUNTY SHERIFF	0.086017%	-	40,466	40,466
39951	MADISON COUNTY CLERK	0.037340%	-	17,566	17,566
39952	MADISON COUNTY SHERIFF	0.012174%	-	5,727	5,727
39961	BULLITT COUNTY CLERK	0.043777%	-	20,595	20,595
39962	BULLITT CO SHERIFF	0.058782%	-	27,654	27,654
54527	J&PS DEPT OF CORRECTIONS	0.000000%	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	0.000000%	-	-	-
116A	WAYNE COUNTY ATTORNEY	0.002889%	-	1,359	1,359
A051	HENDERSON CO TOURIST COMM	0.002411%	-	1,134	1,134
A073	HOUSING AUTH OF PADUCAH	0.053996%	-	25,402	25,402
A087	Reid Village Water District	0.005416%	-	2,548	2,548
A113	MORGANFIELD HOUSING AUTH	0.000000%	-	-	-
A156	CITY OF ANCHORAGE	0.018400%	-	8,656	8,656
AB19	BELLEVUE/DAYTON FIRE	0.000420%	-	198	198
AB87	Mt Sterling Montgomery County Industrial Auth	0.000333%	-	157	157
AC19	CAMPBELL CO FIRE DIST 1	0.000000%	-	-	-
B008	BURLINGTON FIRE PRO DIST	0.002067%	-	972	972
B010	HOUSING AUTHORITY OF CATLETTSBURG	0.008450%	-	3,975	3,975
B015	CITY OF HILLVIEW	0.021885%	-	10,296	10,296
B017	PENNYRILE EMER ASST CTR	0.007934%	-	3,732	3,732
B018	W KY ED COOPERATIVE	0.004863%	-	2,288	2,288
B023	CITY OF LONDON TOURISM	0.019859%	-	9,343	9,343
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	0.011958%	-	5,626	5,626
B030	OWENBORO/DAV CO ECO DEV	0.005746%	-	2,703	2,703
B035	GTR FLEMING CO WATER COMM	0.003654%	-	1,719	1,719
B038	CITY OF HICKMAN	0.024470%	-	11,512	11,512
B042	HOUSING AUTH OF MAYFIELD	0.019441%	-	9,146	9,146
B043	GRAYSON CO CONSERV DIST	0.000962%	-	453	453
B045	CITY OF BELLEFONTE	0.000000%	-	-	-
B048	CITY OF HARLAN	0.036075%	-	16,971	16,971
B051	HENDERSON CITY/CO PLANNIN	0.012433%	-	5,849	5,849
B052	HENRY CO WATER DIST #2	0.031086%	-	14,624	14,624
B054	CITY OF NORTONVILLE	0.007628%	-	3,589	3,589
B058	JOHNSON CO FISCAL COURT	0.062082%	-	29,206	29,206
B061	KNOX CO UTILITIES COMM	0.012273%	-	5,774	5,774
B072	LAKE BARKLEY TOUR COMM	0.001578%	-	742	742
B078	MARION CO WATER DISTRICT	0.019852%	-	9,339	9,339
B084	N MERCER WATER DISTRICT	0.022674%	-	10,667	10,667
B087	MONTGOMERY CO FIRE DIST	0.078483%	-	36,922	36,922
B097	KY RIVER REGIONAL JAIL	0.041076%	-	19,324	19,324
B098	PIKE CO SENIOR CITIZEN PR	0.005454%	-	2,566	2,566
B100	CITY OF SCIENCE HILL	0.002713%	-	1,276	1,276
B104	RUSSELL CO AMBULANCE SER	0.030871%	-	14,523	14,523
B106	NORTH SHELBY WATER CO	0.019941%	-	9,381	9,381

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
B109	CAMPBELL/TAYLOR CO I D A	0.003431%	-	1,614	1,614
B113	UNION CO ECONOMIC DEVELOP	0.003285%	-	1,545	1,545
B115	Springfield Washington County 911 dispatch	0.010708%	-	5,037	5,037
B116	MONTECELLO/WAYNE TELE BOA	0.010347%	-	4,868	4,868
B118	WHITLEY CO CONSERV DIST	0.001098%	-	517	517
B124	HOPKINS-CHRIST CO PLANNIN	0.029658%	-	13,952	13,952
B156	LOU POLICE RETIRE FUND	0.003947%	-	1,857	1,857
B179	HOUSING AUTH OF BENTON	0.007657%	-	3,602	3,602
B230	RIVERPARK CTR OWENSBORO	0.010237%	-	4,816	4,816
B256	BUECHEL FIRE PROTECT DIST	0.000000%	-	-	-
B259	CITY OF LUDLOW	0.012853%	-	6,047	6,047
B356	CITY OF DOUGLASS HILLS	0.007826%	-	3,682	3,682
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	0.033386%	-	15,706	15,706
B656	LOUISVILLE AIRPORT AUTHOR	0.291192%	-	136,989	136,989
B756	LEGAL AID SOCIETY INC	0.112541%	-	52,944	52,944
B856	JEFF CO SOIL/CONSER DIST	0.001051%	-	494	494
B956	LAKE DREAMLAND FIRE DIST	0.000000%	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	0.005719%	-	2,690	2,690
C045	GREENUP COUNTY PUBLIC LIBRARY	0.019496%	-	9,172	9,172
C079	JONATHAN CREEK WATER DIST	0.011210%	-	5,274	5,274
C087	CITY OF JEFFERSONVILLE	0.008516%	-	4,006	4,006
C105	CITY OF SADIEVILLE	0.001321%	-	621	621
C106	CITY OF SIMPSONVILLE	0.015448%	-	7,267	7,267
C118	HOUSING AUTH OF CORBIN	0.009319%	-	4,384	4,384
C230	HOUSING AUTH OF OWENSBORO	0.044918%	-	21,131	21,131
C256	LOUISVILLE/JEFF CO METRO	5.523220%	-	2,598,358	2,598,358
D017	CALDWELL CO WATER DISTRIC	0.008905%	-	4,189	4,189
D025	WINCHESTER-CLARK COUNTY TOURISM	0.002262%	-	1,064	1,064
D052	CITY OF PLEASUREVILLE	0.001149%	-	541	541
D054	CITY OF HANSON	0.010120%	-	4,761	4,761
D071	CITY OF LEWISBURG	0.005871%	-	2,762	2,762
D079	NORTH MARSHALL WATER DIST	0.022365%	-	10,521	10,521
D084	GTR H/MERCER PL&ZONING CO	0.002670%	-	1,256	1,256
D098	CITY OF COAL RUN VILLAGE	0.006327%	-	2,976	2,976
D113	UNION CO WATER DISTRICT	0.009600%	-	4,516	4,516
D118	WHITLEY CO WATER DIST	0.007030%	-	3,307	3,307
D135	WESTERN FLEMING WATER DIS	0.011290%	-	5,311	5,311
G015	ZONETON FIRE PROT DIST	0.003467%	-	1,631	1,631
G087	Mt Sterling- Montgomery County Parks and Recreation	0.000699%	-	329	329
G090	NELSON CO. DISPATCH	0.000000%	-	-	-
GS06	SHELBY CO SUB FIRE DIST	0.002673%	-	1,257	1,257
J001	ADAIR CO BD OF EDUCATION	0.138115%	-	64,975	64,975
J002	CITY OF SCOTTSVILLE	0.074134%	-	34,876	34,876
J003	CITY OF LAWRENCEBURG	0.079124%	-	37,223	37,223
J004	BALLARD CO BD OF ED	0.058173%	-	27,367	27,367
J005	GLASGOW BD OF EDUCATION	0.093497%	-	43,985	43,985
J006	BATH CO BD OF EDUC	0.092900%	-	43,704	43,704
J007	CITY OF MIDDLESBORO	0.043567%	-	20,496	20,496
J008	BOONE CO WATER DISTRICT	0.051941%	-	24,435	24,435
J009	BOURBON CO BD OF EDUCATIO	0.154102%	-	72,496	72,496
J010	FAIRVIEW BD OF EDUCATION	0.031473%	-	14,806	14,806
J011	DANVILLE CITY BD OF ED	0.100680%	-	47,364	47,364
J012	BRACKEN CO BD OF EDUC	0.051580%	-	24,265	24,265
J013	BREATHITT CO BD OF ED	0.103147%	-	48,525	48,525
J014	BRECKINRIDGE CO BD OF ED	0.151183%	-	71,123	71,123
J015	BULLITT CO BD OF ED	0.605367%	-	284,790	284,790
J016	BUTLER CO BD OF ED	0.094953%	-	44,670	44,670
J017	CALDWELL CO BD EDUCATION	0.096262%	-	45,286	45,286
J018	CALLOWAY CO BD OF EDUC	0.128011%	-	60,222	60,222
J019	SANITATION DISTRICT NO 1	0.452775%	-	213,005	213,005
J021	CARROLL CO BD OF ED	0.150164%	-	70,644	70,644
J022	CARTER CO BD OF ED	0.211412%	-	99,457	99,457
J023	CASEY CO BD OF ED	0.126681%	-	59,596	59,596
J024	CITY OF HOPKINSVILLE	0.250364%	-	117,782	117,782
J025	CLARK CO BD OF ED	0.321594%	-	151,292	151,292
J026	CLAY CO BD OF ED	0.148242%	-	69,739	69,739
J027	CLINTON CO BD OF ED	0.083516%	-	39,289	39,289

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
J028	CRITTENDEN CO BD OF ED	0.070584%	-	33,206	33,206
J029	CUMBERLAND CO BD OF ED	0.061598%	-	28,978	28,978
J030	DAVISS CO LIBRARY DIST	0.062303%	-	29,310	29,310
J031	EDMONSON CO BD OF EDUC	0.096266%	-	45,288	45,288
J032	ELLIOTT CO BD OF ED	0.048814%	-	22,964	22,964
J033	ESTILL CO CONSERVATION DI	0.002870%	-	1,350	1,350
J034	GREATER LEX CONV&VISITOR	0.071013%	-	33,408	33,408
J035	FLEMING CO BD OF ED	0.083946%	-	39,492	39,492
J037	CITY OF FRANKFORT	0.250112%	-	117,663	117,663
J038	FULTON COUNTY BD OF EDUC	0.028745%	-	13,523	13,523
J039	GALLATIN CO BD OF EDUC	0.087473%	-	41,151	41,151
J040	CITY OF LANCASTER	0.040818%	-	19,203	19,203
J041	WILLIAMSTOWN INDEPDNT SC	0.051921%	-	24,426	24,426
J042	GRAVES CO LIBRARY	0.008986%	-	4,227	4,227
J043	GRAYSON CO BD OF ED	0.208966%	-	98,306	98,306
J044	GREEN CO BD OF EDUCATION	0.083226%	-	39,153	39,153
J045	RUSSELL INDPT BD OF ED	0.102306%	-	48,129	48,129
J046	HANCOCK CO BD EDUCATION	0.105645%	-	49,700	49,700
J047	HARDIN CO SOIL CN DIST	0.001377%	-	648	648
J048	HARLAN CO BD OF EDUCATION	0.232337%	-	109,301	109,301
J049	HARRISON CO BD OF ED	0.133384%	-	62,750	62,750
J050	HART CO BD OF ED	0.122822%	-	57,781	57,781
J051	HENDERSON PUBLIC LIBRARY	0.044398%	-	20,887	20,887
J052	EMINENCE INDEP BD OF EDUC	0.041168%	-	19,367	19,367
J053	HICKMAN CO BD OF ED	0.032285%	-	15,188	15,188
J054	HOPKINS CO BD OF ED	0.326675%	-	153,682	153,682
J055	JACKSON CO BD OF ED	0.094129%	-	44,282	44,282
J056	JEFF CO METRO SEWER DIST	1.836801%	-	864,109	864,109
J057	JESSAMINE CO BD OF ED	0.517552%	-	243,478	243,478
J058	PAINTSVILLE GAS/WATER SYS	0.065687%	-	30,902	30,902
J059	KENTON COUNTY AIRPORT BD	0.925472%	-	435,381	435,381
J060	KNOTT CO BD OF EDUCATION	0.117018%	-	55,050	55,050
J061	KNOX CO BD OF EDUCATION	0.243511%	-	114,558	114,558
J062	LARUE CO PUBLIC LIBRARY	0.005448%	-	2,563	2,563
J063	CITY OF LONDON	0.090813%	-	42,722	42,722
J064	LAWRENCE CO BD OF ED	0.119894%	-	56,403	56,403
J065	LEE CO BD OF ED	0.048578%	-	22,853	22,853
J066	LESLIE CO BD OF ED	0.099283%	-	46,707	46,707
J067	CITY OF WHITESBURG	0.024383%	-	11,471	11,471
J068	ELEC PLT BD OF VANCEBURG	0.033394%	-	15,710	15,710
J069	LINCOLN CO BD OF EDUC	0.202044%	-	95,050	95,050
J070	LIVINGSTON CO BD OF ED	0.067114%	-	31,573	31,573
J071	LOGAN CO BD OF EDUCATION	0.157223%	-	73,964	73,964
J072	LYON CO. PUBLIC LIBRARY	0.004948%	-	2,328	2,328
J073	PADUCAH WATER WORKS	0.114167%	-	53,709	53,709
J074	MCCREARY CO BD OF EDUCATN	0.167534%	-	78,815	78,815
J075	MCLEAN CO BD OF ED	0.070674%	-	33,248	33,248
J076	MADISON CO BD OF ED	0.562714%	-	264,725	264,725
J077	MAGOFFIN CO BD OF ED	0.110780%	-	52,116	52,116
J078	MARION CO BD OF EDUCATION	0.144614%	-	68,033	68,033
J079	MARSHALL COUNTY BD OF ED	0.200460%	-	94,305	94,305
J080	MARTIN CO BD OF ED	0.108454%	-	51,021	51,021
J081	MASON CO BD OF ED	0.125517%	-	59,049	59,049
J082	MEADE CO PUBLIC LIBRARY	0.016316%	-	7,676	7,676
J083	MENIFEE CO BD OF ED	0.054550%	-	25,663	25,663
J084	CITY OF HARRODSBURG	0.086073%	-	40,492	40,492
J085	METCALFE CO BD OF ED	0.078046%	-	36,716	36,716
J086	MONROE CO BOARD OF ED	0.123949%	-	58,311	58,311
J087	MT STERLING WATER WORKS	0.064353%	-	30,274	30,274
J088	MORGAN CO BD OF EDUCATION	0.095752%	-	45,046	45,046
J089	MUHLNBERG CO LIB BD DIST	0.016160%	-	7,602	7,602
J090	CITY OF BARDSTOWN	0.211364%	-	99,435	99,435
J091	NICHOLAS CO BD OF ED	0.050154%	-	23,595	23,595
J092	OHIO CO BD OF ED	0.182173%	-	85,702	85,702
J093	OLDHAM COUNTY BD OF ED	0.602709%	-	283,540	283,540
J094	OWEN CO BD OF ED	0.104957%	-	49,376	49,376
J095	OWSLEY CO BD OF EDUCATION	0.066285%	-	31,183	31,183

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
J096	PENDLETON CO BD OF ED	0.107296%	-	50,477	50,477
J097	HAZARD CITY SCHOOLS	0.059067%	-	27,788	27,788
J098	PIKE CO BD OF EDUCATION	0.475318%	-	223,610	223,610
J099	POWELL CO BD OF EDUCATION	0.104926%	-	49,362	49,362
J100	CITY OF SOMERSET	0.231356%	-	108,840	108,840
J101	ROBERTSON CO BD OF ED	0.026167%	-	12,310	12,310
J102	ROCKCASTLE CO BD OF ED	0.146490%	-	68,915	68,915
J103	ROWAN CO BD OF ED	0.173022%	-	81,397	81,397
J104	RUSSELL CO BD OF ED	0.162633%	-	76,509	76,509
J105	SCOTT CO BOARD OF ED	0.561625%	-	264,212	264,212
J106	SHELBY CO LIBRARY	0.014475%	-	6,810	6,810
J107	SIMPSON CO BD OF ED	0.157253%	-	73,979	73,979
J108	SPENCER CO BD OF EDUC	0.189943%	-	89,357	89,357
J109	TAYLOR CO BD OF ED	0.180196%	-	84,772	84,772
J110	TODD CO BD OF ED	0.127947%	-	60,192	60,192
J111	TRIGG CO BD OF ED	0.091760%	-	43,168	43,168
J112	TRIMBLE CO BD OF ED	0.066538%	-	31,302	31,302
J113	CITY OF MORGANFIELD	0.068211%	-	32,089	32,089
J115	SPRINGFIELD WATER & SEWER	0.035081%	-	16,504	16,504
J117	CITY OF SEBREE	0.012343%	-	5,807	5,807
J118	CITY OF CORBIN	0.073478%	-	34,567	34,567
J119	WOLFE CO BD OF EDUCATION	0.068268%	-	32,116	32,116
J120	WOODFORD CO BD OF ED	0.256234%	-	120,543	120,543
J124	PENNYRILE NAR TASK FORCE	0.001038%	-	488	488
J134	LEX-FAY CO HUM RIGHTS COM	0.006314%	-	2,970	2,970
J135	FLEMING CO EMS	0.021080%	-	9,917	9,917
J154	CITY OF EARLINGTON	0.003237%	-	1,523	1,523
J156	CITY OF JEFFERSONTOWN	0.142800%	-	67,179	67,179
J178	LEBANON HOUSING AUTHORITY	0.007644%	-	3,596	3,596
J179	MARSHALL CO TOURIST COMM	0.002152%	-	1,012	1,012
J190	CITY OF BLOOMFIELD	0.005543%	-	2,608	2,608
J200	SOMERSET-PULASKI CONV & V	0.005608%	-	2,638	2,638
J203	FRONTIER HOUSING INC	0.006294%	-	2,961	2,961
J205	GEORGETOWN-SCOTT CO P COM	0.018939%	-	8,910	8,910
J210	BOYD CO AMBULANCE SERVICE	0.002676%	-	1,259	1,259
J214	COMM ACTION SOUTHERN KY	0.151779%	-	71,403	71,403
J217	CITY OF PROVIDENCE	0.059239%	-	27,869	27,869
J219	CAMPBELL CO PUBLIC LIBRAR	0.065877%	-	30,991	30,991
J224	HOUSING AUTH OF HOPKINSVL	0.021872%	-	10,290	10,290
J234	LFUC HOUSING AUTHORITY	0.113676%	-	53,478	53,478
J256	CITY OF ST MATTHEWS	0.052049%	-	24,486	24,486
J259	CITY OF PARK HILLS	0.004307%	-	2,026	2,026
J305	SCOTT CO SOIL CONSER DIST	0.000000%	-	-	-
J310	CANNONSBURG WATER DIST	0.017577%	-	8,269	8,269
J314	BOWL GRN WARREN AIRPRT BD	0.008214%	-	3,864	3,864
J317	PROVIDENCE MUN HOUSING AU	0.005887%	-	2,769	2,769
J319	CITY OF ALEXANDRIA	0.024336%	-	11,449	11,449
J324	CITY OF OAK GROVE	0.044908%	-	21,127	21,127
J334	CENTRAL KY ED COOPERATIVE	0.004679%	-	2,201	2,201
J356	CITY OF WEST BUECHEL	0.005866%	-	2,760	2,760
J359	CITY OF FORT WRIGHT	0.014792%	-	6,959	6,959
J405	GEORGETOWN HOUSING AUTHOR	0.012834%	-	6,038	6,038
J414	WARREN CO PLANNING COMM	0.028110%	-	13,224	13,224
J417	WEBSTER CO CONSER DIST	0.002906%	-	1,367	1,367
J419	CITY OF COLD SPRING	0.015028%	-	7,070	7,070
J424	CITY OF CROFTON	0.000344%	-	162	162
J434	KY LEAGUE OF CITIES	0.228633%	-	107,559	107,559
J456	CITY OF SHIVELY	0.026915%	-	12,662	12,662
J459	N KY AREA PLAN COMMISSION	0.089875%	-	42,281	42,281
J510	CITY OF CATLETTSBURG	0.015880%	-	7,471	7,471
J514	BARREN RIVER AREA DEV	0.072093%	-	33,916	33,916
J519	NORTHERN KY COOP ED SER	0.052633%	-	24,761	24,761
J524	HOPKINSVILLE S W AUTHORI	0.088893%	-	41,819	41,819
J534	BLUEGRASS AREA DEV DISRIC	0.095104%	-	44,741	44,741
J556	LOUISVILLE CONV BUREAU	0.188010%	-	88,448	88,448
J559	CITY OF CRESCENT SPRINGS	0.008077%	-	3,800	3,800
J610	BOYD CO CONSERVATION DIST	0.001569%	-	738	738

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
J614	BOWL GRN CONV & VISIT BUR	0.012646%	-	5,949	5,949
J619	CITY OF FORT THOMAS	0.067275%	-	31,649	31,649
J656	OHIO VALLEY ED COOP	0.189968%	-	89,369	89,369
J710	BIG SANDY WATER DISTRICT	0.010521%	-	4,950	4,950
J714	BOWLING GR/WARREN COMM ED	0.015482%	-	7,283	7,283
J719	CITY OF SOUTHGATE	0.008598%	-	4,045	4,045
J756	CITY OF PROSPECT	0.011162%	-	5,251	5,251
J759	N KY COMMUNITY ACT COMM	0.153017%	-	71,986	71,986
J810	HOUSING AUTH OF ASHLAND	0.021731%	-	10,223	10,223
J814	HOUSING AUTH BOWLING GRN	0.055887%	-	26,292	26,292
J819	CITY OF BELLEVUE	0.022306%	-	10,494	10,494
J834	KY LEGAL SERVICE PROGRAMS	0.036940%	-	17,378	17,378
J856	LOUISVILLE WATER COMPANY	1.185829%	-	557,864	557,864
J859	CITY OF VILLA HILLS	0.015650%	-	7,362	7,362
J910	SANITATION DISTRICT #4	0.022339%	-	10,509	10,509
J914	BOWLING GRN HUM RIGHT COM	0.002687%	-	1,264	1,264
J919	CITY OF DAYTON	0.019063%	-	8,968	8,968
J956	OKOLONA FIRE DISTRICT	0.010559%	-	4,967	4,967
J959	CITY OF INDEPENDENCE	0.035464%	-	16,684	16,684
K001	CITY OF COLUMBIA	0.027974%	-	13,160	13,160
K002	ALLEN CO BD OF ED	0.136886%	-	64,397	64,397
K003	ANDERSON CO BD OF ED	0.159204%	-	74,896	74,896
K004	CITY OF WICKLIFFE	0.009603%	-	4,518	4,518
K005	BARREN CO BD OF EDUCATION	0.277717%	-	130,650	130,650
K006	CITY OF OWINGSVILLE	0.015392%	-	7,241	7,241
K007	BELL CO BD OF ED	0.153058%	-	72,005	72,005
K009	PARIS BD OF EDUCATION	0.043115%	-	20,283	20,283
K010	CITY OF ASHLAND	0.383559%	-	180,442	180,442
K011	CITY OF DANVILLE	0.185593%	-	87,311	87,311
K012	AUGUSTA BD OF ED	0.013577%	-	6,387	6,387
K013	JACKSON CITY SCHOOLS	0.019835%	-	9,331	9,331
K014	CLOVERPORT INDEPENDENT SC	0.016013%	-	7,533	7,533
K015	BULLITT CO PUBLIC LIBRARY	0.073695%	-	34,669	34,669
K016	CITY OF MORGANTOWN	0.033275%	-	15,654	15,654
K017	GEORGE COON PUBLIC LIBRAR	0.004632%	-	2,179	2,179
K018	CITY OF MURRAY	0.151573%	-	71,306	71,306
K019	CITY OF NEWPORT	0.105168%	-	49,476	49,476
K020	CARLISLE CO BD OF ED	0.031970%	-	15,040	15,040
K021	CARROLL CO PUBLIC LIBRARY	0.011876%	-	5,587	5,587
K022	CARTER CO EMER AMBUL DIST	0.049455%	-	23,266	23,266
K023	CASEY CO AMBULANCE SERV	0.018843%	-	8,865	8,865
K025	CLARK CO LIBRARY BD	0.024617%	-	11,581	11,581
K026	CITY OF MANCHESTER	0.031939%	-	15,025	15,025
K027	CLINTON CO PUBLIC LIBRARY	0.002437%	-	1,146	1,146
K028	CITY OF MARION	0.030236%	-	14,224	14,224
K029	CITY OF BURKESVILLE	0.021536%	-	10,131	10,131
K030	OWENSBORO BD OF ED	0.305700%	-	143,814	143,814
K032	ELLIOTT CO AMB SERVICE	0.000000%	-	-	-
K033	ESTILL CO BD OF EDUCATION	0.112195%	-	52,781	52,781
K034	LEX/FAYETTE URBAN CO GOVT	3.127581%	-	1,471,347	1,471,347
K035	LICKING VALLEY COM ACTION	0.073984%	-	34,805	34,805
K036	FLOYD CO SCHOOLS	0.358645%	-	168,722	168,722
K038	FULTON CITY SCHOOLS	0.020412%	-	9,603	9,603
K039	GALLATIN CO PUBLIC LIB	0.007296%	-	3,432	3,432
K040	GARRARD CO BD OF ED	0.124180%	-	58,420	58,420
K041	CITY OF WILLIAMSTOWN	0.071103%	-	33,450	33,450
K042	GRAVES CO BD OF ED	0.194397%	-	91,453	91,453
K043	CITY OF LEITCHFIELD	0.055567%	-	26,141	26,141
K044	CITY OF GREENSBURG	0.030644%	-	14,416	14,416
K045	GREENUP CO BD OF ED	0.144091%	-	67,787	67,787
K046	CITY OF HAWESVILLE	0.017209%	-	8,096	8,096
K047	HARDIN CO BD OF ED	0.808788%	-	380,488	380,488
K048	HARLAN INDEPENDENT SCHOOL	0.031265%	-	14,708	14,708
K049	CITY OF CYNTHIANA	0.062348%	-	29,331	29,331
K050	CAVERNA INDEPENDENT SCH	0.044237%	-	20,811	20,811
K052	HENRY CO BD OF EDUCATION	0.113628%	-	53,455	53,455
K055	JACKSON CO CONSERV DIST	0.000000%	-	-	-

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
K057	JESSAMINE CO PUBLIC LIBRA	0.063275%	-	29,767	29,767
K058	JOHNSON CO BD OF ED	0.159233%	-	74,910	74,910
K060	LKLP COMM ACTION COUNCIL	0.347600%	-	163,526	163,526
K061	BARBOURVILLE CITY SCHOOLS	0.021702%	-	10,210	10,210
K062	LARUE CO BD OF EDUCATION	0.105782%	-	49,764	49,764
K063	LONDON UTILITY COMM	0.058170%	-	27,366	27,366
K064	CITY OF LOUISA	0.020827%	-	9,798	9,798
K065	CITY OF BEATTYVILLE	0.025478%	-	11,986	11,986
K066	LESLIE CO PUBLIC LIBRARY	0.006414%	-	3,017	3,017
K067	LETCHER CO BD OF ED	0.150886%	-	70,983	70,983
K068	LEWIS CO BD OF ED	0.091654%	-	43,118	43,118
K069	LINCOLN CO PUBLIC LIBRARY	0.007122%	-	3,350	3,350
K070	LIVINGSTON CO CONSERV DIS	0.001939%	-	912	912
K071	CITY OF RUSSELLVILLE	0.077283%	-	36,357	36,357
K072	LYON CO BD OF EDUCATION	0.049571%	-	23,320	23,320
K073	PADUCAH BOARD OF ED	0.155848%	-	73,318	73,318
K074	MCCREARY CO WATER DIST	0.051065%	-	24,023	24,023
K075	CITY OF CALHOUN	0.007667%	-	3,607	3,607
K077	MAGOFFIN CO LIBRARY	0.001667%	-	784	784
K078	CITY OF LEBANON	0.071406%	-	33,592	33,592
K079	CITY OF BENTON	0.054913%	-	25,833	25,833
K080	MARTIN COUNTY LIBRARY	0.004985%	-	2,345	2,345
K081	MAYSVILLE UTILITY COMM	0.000000%	-	-	-
K082	CITY OF MULDRAGH	0.008832%	-	4,155	4,155
K083	CITY OF FRENCHBURG	0.010195%	-	4,796	4,796
K085	METCALFE HEALTH CARE CTN	0.060800%	-	28,603	28,603
K086	MONROE CO CONSERV DIST	0.002293%	-	1,079	1,079
K087	MONTGOMERY CO BD OF ED	0.206732%	-	97,256	97,256
K088	GATEWAY COMM SER ORGANIZ	0.208991%	-	98,318	98,318
K089	MUHLBERG CO BD OF ED	0.275671%	-	129,687	129,687
K090	NELSON COUNTY BD OF ED	0.259717%	-	122,182	122,182
K091	CITY OF CARLISLE	0.030346%	-	14,276	14,276
K092	OHIO CO LIBRARY	0.012380%	-	5,824	5,824
K093	OLDHAM CO LIBRARY BD	0.029511%	-	13,883	13,883
K094	OWEN CO PUBLIC LIBRARY	0.008221%	-	3,868	3,868
K095	OWSLEY CO PUBLIC LIBRARY	0.002070%	-	974	974
K096	PENDLETON CO LIBRARY	0.008538%	-	4,017	4,017
K097	PERRY CO BD OF EDUCATION	0.221995%	-	104,436	104,436
K098	PIKEVILLE INDEPENDENT SCH	0.039421%	-	18,545	18,545
K099	CITY OF STANTON	0.007025%	-	3,305	3,305
K100	SOMERSET BD OF EDUCATION	0.064191%	-	30,198	30,198
K101	CITY OF MOUNT OLIVET	0.000737%	-	347	347
K102	ROCKCASTLE CONSERV DIST	0.002035%	-	957	957
K103	CITY OF MOREHEAD	0.056543%	-	26,600	26,600
K104	RUSSELL CO CONS DIST	0.000565%	-	266	266
K105	CITY OF GEORGETOWN	0.150407%	-	70,758	70,758
K106	CITY OF SHELBYVILLE	0.059148%	-	27,826	27,826
K107	FRANKLIN/SIMPSON PARKS BD	0.005282%	-	2,485	2,485
K108	CITY OF TAYLORSVILLE	0.036061%	-	16,965	16,965
K109	CAMPBELLSVLE MUN WTR&SEWR	0.070070%	-	32,964	32,964
K110	TODD COUNTY WATER DIST	0.013842%	-	6,512	6,512
K111	CITY OF CADIZ	0.030645%	-	14,417	14,417
K112	TRIMBLE CO LIBRARY	0.008683%	-	4,085	4,085
K113	UNION CO BD OF EDUCATION	0.125922%	-	59,239	59,239
K114	CITY OF BOWLING GREEN	0.454814%	-	213,964	213,964
K115	CITY OF SPRINGFIELD	0.022290%	-	10,486	10,486
K116	WAYNE CO BD OF ED	0.180232%	-	84,789	84,789
K117	WEBSTER CO PUBLIC LIBRARY	0.006060%	-	2,851	2,851
K118	WHITLEY CO BD OF ED	0.241567%	-	113,643	113,643
K119	WOLFE COUNTY LIBRARY	0.002615%	-	1,230	1,230
K120	CITY OF VERSAILLES	0.092426%	-	43,481	43,481
K137	KY MAGISTRATES/COMM ASSOC	0.008644%	-	4,067	4,067
K141	GRANT CO PLANNING COMM	0.001724%	-	811	811
K181	WESTERN LEWIS-RECTORVILLE	0.008381%	-	3,943	3,943
K200	CITY OF FERGUSON	0.000000%	-	-	-
K214	GREEN RIVER EDUC COOP	0.009570%	-	4,502	4,502
K219	NORTHERN KY WATER SER DIS	0.360504%	-	169,596	169,596

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
K237	KY CO JUDGE/EX ASSOC	0.008119%	-	3,820	3,820
K256	JEFFERSONTOWN FIRE DIST	0.004801%	-	2,259	2,259
K314	KY LEGAL AID	0.080067%	-	37,667	37,667
K315	MT WASHINGTON FIRE P DIST	0.002361%	-	1,111	1,111
K319	CITY OF SILVER GROVE	0.006149%	-	2,893	2,893
K337	KY COUNCIL OF ADD'S	0.003822%	-	1,798	1,798
K356	ST MATTHEWS FIRE DIST.	0.002770%	-	1,303	1,303
K414	CITY OF SMITHS GROVE	0.000000%	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	0.000569%	-	268	268
K459	CITY OF LAKESIDE PARK	0.002658%	-	1,250	1,250
K519	CITY OF MELBOURNE	0.001294%	-	609	609
K559	CITY OF TAYLOR MILL	0.016321%	-	7,678	7,678
K614	WARREN CO PUBLIC LIBRARY	0.047485%	-	22,339	22,339
K619	CAMPBELL CO CONS DISPATCH	0.056598%	-	26,626	26,626
K659	CITY OF EDGEWOOD	0.036175%	-	17,018	17,018
K719	CENTRAL CAMPBELL CO FIRE	0.001359%	-	639	639
K759	LAKESIDE/CRESTVIEWHLS POL	0.002406%	-	1,132	1,132
K856	HIGHVIEW FIRE DISTRICT	0.000000%	-	-	-
K859	CITY OF FORT MITCHELL	0.025874%	-	12,172	12,172
K959	HOUSING AUTH OF COVINGTON	0.057052%	-	26,840	26,840
L002	ALLEN CO CONSERVATION DIS	0.002291%	-	1,078	1,078
L003	ANDERSON PUBLIC LIBRARY	0.015615%	-	7,346	7,346
L004	CITY OF BARLOW	0.001315%	-	619	619
L005	CITY OF GLASGOW	0.133656%	-	62,877	62,877
L006	BATH CO WATER DISTRICT	0.010286%	-	4,839	4,839
L007	BELL CO COURT CLERK	0.009490%	-	4,464	4,464
L008	BOONE CO BD OF ED	1.088502%	-	512,078	512,078
L009	CITY OF PARIS	0.156970%	-	73,845	73,845
L010	FIVCO AREA DEVELOPMT DIST	0.035661%	-	16,776	16,776
L011	DANVILLE BOYLE CO REC	0.000000%	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	0.004355%	-	2,049	2,049
L013	BREATHITT CO PUBLIC LIB	0.006897%	-	3,245	3,245
L014	BRECKINRIDGE CO CLERK OFF	0.011353%	-	5,341	5,341
L015	CITY OF MT WASHINGTON	0.085490%	-	40,218	40,218
L016	BUTLER CO AMBULANCE SVC	0.024173%	-	11,372	11,372
L018	MURRAY PUBLIC SCHOOLS	0.163845%	-	77,080	77,080
L021	CITY OF CARROLLTON	0.056673%	-	26,661	26,661
L022	NORTHEAST KY CAA	0.115753%	-	54,455	54,455
L023	CITY OF LIBERTY	0.032894%	-	15,475	15,475
L024	HOPKINSVLE CHRIST LIBRARY	0.012377%	-	5,823	5,823
L025	CITY OF WINCHESTER	0.100773%	-	47,408	47,408
L026	DANIEL BOONE COMM AGENCY	0.138589%	-	65,198	65,198
L027	CITY OF ALBANY	0.044605%	-	20,984	20,984
L028	CRITTENDEN/LIV CO WAT DIS	0.016764%	-	7,886	7,886
L029	CUMBERLAND CO SOIL & WAT	0.001177%	-	554	554
L031	EDMONSON CO AMBULANCE DIS	0.014035%	-	6,603	6,603
L032	SANDY HOOK WATER DISTRICT	0.008285%	-	3,898	3,898
L033	CITY OF IRVINE	0.021143%	-	9,947	9,947
L035	CITY OF FLEMINGSBURG	0.024139%	-	11,356	11,356
L036	FLOYD CO LIBRARY	0.016049%	-	7,550	7,550
L038	FULTON CO LIBRARY	0.004169%	-	1,961	1,961
L039	CITY OF WARSAW	0.010432%	-	4,908	4,908
L041	GRANT CO PUBLIC LIBRARY	0.011947%	-	5,620	5,620
L042	MAYFIELD CITY SCHOOLS	0.127829%	-	60,136	60,136
L043	LEITCHFIELD UTILITY COMM	0.051280%	-	24,124	24,124
L044	GREEN CO AMBULANCE SVC	0.014380%	-	6,765	6,765
L045	RACELAND BOARD OF EDUC	0.039850%	-	18,747	18,747
L046	HANCOCK CO PUBLIC LIBRARY	0.009566%	-	4,500	4,500
L047	WEST POINT INDEPENDENT SC	0.000000%	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	0.007851%	-	3,693	3,693
L050	CITY OF MUNFORDVILLE	0.004424%	-	2,081	2,081
L051	HENDERSON CO WATER DIST	0.017138%	-	8,062	8,062
L052	CITY OF EMINENCE	0.010937%	-	5,145	5,145
L054	DAWSON SPRINGS PUBLIC SCH	0.032888%	-	15,472	15,472
L057	CITY OF NICHOLASVILLE	0.244701%	-	115,118	115,118
L058	PAINTSVILLE BD OF ED	0.033725%	-	15,866	15,866
L060	KNOTT CO SOIL CONV DIST	0.001256%	-	591	591

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
L061	CITY OF BARBOURVILLE	0.028571%	-	13,441	13,441
L062	CITY OF HODGENVILLE	0.044399%	-	20,887	20,887
L063	LAUREL CO PUBLIC LIB DIST	0.033963%	-	15,978	15,978
L064	LOUISA WATER & SEWER COMM	0.018207%	-	8,565	8,565
L065	LEE CO PUBLIC LIBRARY	0.004006%	-	1,885	1,885
L066	CITY OF HYDEN	0.003503%	-	1,648	1,648
L067	LETCHER COUNTY CONS DIST	0.001767%	-	831	831
L068	HOUSING AUTH OF VANCEBURG	0.002794%	-	1,314	1,314
L069	STANFORD WATER COMMISSION	0.020906%	-	9,835	9,835
L071	RUSSELLVILLE CITY SCHOOLS	0.054173%	-	25,485	25,485
L072	CITY OF EDDYVILLE	0.013718%	-	6,454	6,454
L073	CITY OF PADUCAH	0.321860%	-	151,417	151,417
L074	HOUSING AUTH MCREARY CO	0.005219%	-	2,455	2,455
L075	CITY OF LIVERMORE	0.008094%	-	3,808	3,808
L076	BEREA BD OF ED	0.051185%	-	24,080	24,080
L077	CITY OF SALYERSVILLE	0.022313%	-	10,497	10,497
L078	MARION FREE PUBLIC LIBRAR	0.008341%	-	3,924	3,924
L079	MARSHALL CO SOIL & WATER	0.001331%	-	626	626
L080	MARTIN CO CONSERV DIST	0.000561%	-	264	264
L082	MEADE CO BD OF ED	0.238906%	-	112,392	112,392
L083	MENIFEE CO PUBLIC LIBRARY	0.002522%	-	1,186	1,186
L084	BURGIN INDEPENDENT SCH	0.016011%	-	7,532	7,532
L085	METCALFE CO PUBLIC LIB	0.005129%	-	2,413	2,413
L086	CITY OF TOMPKINSVILLE	0.033296%	-	15,664	15,664
L087	MONTGOMERY CO SAN DIST #2	0.003407%	-	1,603	1,603
L088	MORGAN COUNTY LIBRARY	0.004960%	-	2,333	2,333
L090	CITY OF NEW HAVEN	0.003280%	-	1,543	1,543
L091	NICHOLAS COUNTY LIBRARY	0.001377%	-	648	648
L092	OHIO CO WATER DIST	0.036626%	-	17,230	17,230
L093	LAGRANGE UTILITY COMM	0.025323%	-	11,913	11,913
L096	PENDLETON COUNTY WATER	0.010928%	-	5,141	5,141
L099	POWELLS VALLEY WATER DIST	0.008032%	-	3,779	3,779
L100	SCIENCE HILL BD OF ED	0.023254%	-	10,940	10,940
L102	CITY OF MOUNT VERNON	0.046961%	-	22,092	22,092
L103	MOREHEAD UTILITY PLANT BD	0.092947%	-	43,726	43,726
L104	LAKE CUMBERLAND ADD	0.086696%	-	40,785	40,785
L105	GEORGETOWN/SCOTT CO PARKS	0.031055%	-	14,610	14,610
L106	TRIPLE S PLANNING & ZONIN	0.006192%	-	2,913	2,913
L107	CITY OF FRANKLIN	0.083833%	-	39,439	39,439
L108	SPENCER CO FIRE DIST	0.003855%	-	1,814	1,814
L109	CAMPBELLSVILLE CITY SCHOO	0.058299%	-	27,426	27,426
L110	CITY OF ELKTON	0.026170%	-	12,311	12,311
L111	HOUSING AUTH OF CADIZ	0.004183%	-	1,968	1,968
L112	CITY OF BEDFORD	0.004342%	-	2,043	2,043
L113	UNION CO PLANNING COMM	0.002179%	-	1,025	1,025
L114	WARREN COUNTY BD OF ED	0.725781%	-	341,438	341,438
L115	WASHINGTON CO SCHOOLS	0.088294%	-	41,537	41,537
L118	CORBIN BD OF ED	0.120018%	-	56,462	56,462
L119	CITY OF CAMPTON	0.013353%	-	6,282	6,282
L120	FALLING SPRINGS ARTS	0.018619%	-	8,759	8,759
L141	CORINTH WATER DISTRICT	0.003280%	-	1,543	1,543
L156	CITY OF LYNDON	0.008408%	-	3,955	3,955
L159	ELSMERE FIRE PROTECTION	0.002053%	-	966	966
L256	CITY OF HURSTBOURNE	0.005080%	-	2,390	2,390
L356	EASTWOOD FIRE PROT DIST	0.000000%	-	-	-
L456	HARRODS CREEK FIRE DIST	0.000000%	-	-	-
L656	FERN CREEK FIRE PROT DIST	0.015881%	-	7,471	7,471
L756	PLEASURE RIDGE PARK FIRE	0.011868%	-	5,583	5,583
L959	NORTHERN KY CONV CTR CORP	0.049632%	-	23,349	23,349
M001	COLUMBIA/ADAIR UTILITIES	0.033390%	-	15,708	15,708
M003	LAWBG-ANDERSON PLAN COMM	0.000678%	-	319	319
M005	GLASGOW WATER COMPANY	0.089148%	-	41,939	41,939
M006	GATEWAY AREA DEV DISTRICT	0.047256%	-	22,231	22,231
M007	MIDDLESBORO CITY SCHOOL	0.061475%	-	28,920	28,920
M008	WALTON/VERONA BD OF ED	0.086965%	-	40,912	40,912
M009	PARIS BOURBON CO LIBRARY	0.013525%	-	6,363	6,363
M010	BOYD CO BD OF ED	0.246719%	-	116,067	116,067

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
M011	BOYLE COUNTY BD OF EDUC	0.108283%	-	50,941	50,941
M012	EAST PENDLETON WATER DIST	0.011848%	-	5,574	5,574
M013	BREATHITT CO SOIL CONSERV	0.000879%	-	414	414
M014	CITY OF HARDINSBURG	0.010609%	-	4,991	4,991
M015	BULLITT CO FISCAL COURT	0.258363%	-	121,545	121,545
M017	CITY OF FREDONIA	0.001156%	-	544	544
M018	CALLOWAY CO PUBLIC LIBRAR	0.012474%	-	5,868	5,868
M019	CAMPBELL CO COURTHOUSE	0.003025%	-	1,423	1,423
M020	CITY OF BARDWELL	0.015920%	-	7,489	7,489
M021	CARROLL CO WATER DISTRICT	0.019682%	-	9,259	9,259
M022	CITY OF OLIVE HILL	0.024710%	-	11,625	11,625
M023	E CASEY CO WATER DISTRICT	0.010224%	-	4,810	4,810
M024	CHRISTIAN CO BD OF ED	0.500154%	-	235,294	235,294
M025	WINCHESTER MUNICIPAL UTIL	0.110014%	-	51,755	51,755
M026	CLAY COUNTY 911 BOARD	0.008331%	-	3,919	3,919
M027	HOUSING AUTH OF ALBANY	0.004656%	-	2,190	2,190
M029	CUMBERLAND CO FISCAL CT	0.036328%	-	17,090	17,090
M030	DAVISS CO BD OF EDUC	0.601722%	-	283,076	283,076
M031	EDMONSON CO CONSERV DIST	0.000979%	-	461	461
M033	IRVINE MUNICIPAL UTILITY	0.024082%	-	11,329	11,329
M034	FAYETTE CO BD EDUCATION	2.696310%	-	1,268,459	1,268,459
M035	FLEMING COUNTY LIBRARY	0.005675%	-	2,670	2,670
M037	FRANKLIN CO BD OF ED	0.390903%	-	183,897	183,897
M038	HICKMAN/FULTON RIV PRT AU	0.013412%	-	6,310	6,310
M039	GALLATIN CO WATER DIS	0.008680%	-	4,083	4,083
M040	GARRARD CO PUBLIC LIBRARY	0.008227%	-	3,870	3,870
M041	GRANT CO BD OF ED	0.218536%	-	102,809	102,809
M042	CITY OF MAYFIELD	0.035751%	-	16,819	16,819
M043	CITY OF CANEVILLE	0.003189%	-	1,500	1,500
M044	GREEN/TAYLOR WATER DIST	0.015416%	-	7,252	7,252
M045	CITY OF FLATWOODS	0.046024%	-	21,652	21,652
M046	CITY OF LEWISPORT	0.024007%	-	11,294	11,294
M047	HARDIN CO PUBLIC LIBRARY	0.011400%	-	5,363	5,363
M048	CITY OF BENHAM	0.007665%	-	3,606	3,606
M049	HARRISON CO CONSERVA DIST	0.002270%	-	1,068	1,068
M050	HART CO CONSERVATION DIST	0.001596%	-	751	751
M051	HENDERSON CO BD OF ED	0.360321%	-	169,510	169,510
M052	HENRY CO LIBRARY	0.007587%	-	3,569	3,569
M054	CITY OF DAWSON SPRINGS	0.019240%	-	9,051	9,051
M056	JEFF CO MED CTR STM & CHL	0.042637%	-	20,058	20,058
M057	NICH-VLE/JESS CO PK & REC	0.016499%	-	7,762	7,762
M058	CITY OF PAINTSVILLE	0.107639%	-	50,638	50,638
M059	KENTON COUNTY FISCAL CT	0.423497%	-	199,231	199,231
M060	CITY OF HINDMAN	0.001584%	-	745	745
M061	KNOX CO E M S	0.048517%	-	22,824	22,824
M062	LARUE CO WATER DIST #1	0.006052%	-	2,847	2,847
M064	HOUSING AUTH/ LAWRENCE CO	0.005760%	-	2,710	2,710
M065	LEE CO SOIL CONSERV DIST	0.000000%	-	-	-
M067	JENKINS BD OF ED	0.023896%	-	11,242	11,242
M068	CITY OF VANCEBURG	0.011766%	-	5,535	5,535
M069	CITY OF STANFORD	0.006247%	-	2,939	2,939
M070	LEDBETTER WATER DISTRICT	0.008731%	-	4,107	4,107
M073	W MCCracken CO WATER DIST	0.000000%	-	-	-
M075	CITY OF SACRAMENTO	0.005871%	-	2,762	2,762
M076	CITY OF RICHMOND	0.221377%	-	104,145	104,145
M077	MAGOFFIN CO COURT CLERK	0.005417%	-	2,548	2,548
M078	LEBANON WATER WORKS	0.035206%	-	16,562	16,562
M079	MARSHALL CO REF DISP DIST	0.020356%	-	9,576	9,576
M081	CITY OF MAYSVILLE	0.112194%	-	52,781	52,781
M082	CITY OF BRANDENBURG	0.017314%	-	8,145	8,145
M084	MERCER CO BOARD OF ED	0.137892%	-	64,870	64,870
M085	CITY OF EDMONTON	0.029275%	-	13,772	13,772
M087	MT STERL/MONTGOMERY LIB	0.013958%	-	6,566	6,566
M088	MORGAN CO CONSERVAT DIST	0.001267%	-	596	596
M090	BARDSTOWN BD OF ED	0.188229%	-	88,551	88,551
M091	NICHOLAS CO WATER DIST	0.004638%	-	2,182	2,182
M092	CITY OF BEAVER DAM	0.030253%	-	14,232	14,232

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
M093	OLDHAM CO WATER DIST	0.055894%	-	26,295	26,295
M096	CITY OF FALMOUTH	0.025375%	-	11,937	11,937
M097	E KY CONCEN EMPLOY PRO	0.048633%	-	22,879	22,879
M098	PIKE CO HOUSING AUTHORITY	0.009803%	-	4,612	4,612
M099	BEECH FORK WATER COMM	0.010557%	-	4,966	4,966
M100	PULASKI CO BD OF ED	0.424723%	-	199,808	199,808
M104	RUSSELL CO PUBLIC LIBRARY	0.010949%	-	5,151	5,151
M105	SCOTT COUNTY LIBRARY	0.038405%	-	18,067	18,067
M106	SHELBY CO BD OF ED	0.352726%	-	165,937	165,937
M107	FRANKLIN ELECTRIC PLNT BD	0.059907%	-	28,183	28,183
M108	SPENCER CO PUBLIC LIB	0.007961%	-	3,745	3,745
M109	CITY OF CAMPBELLSVILLE	0.078663%	-	37,006	37,006
M110	CITY OF GUTHRIE	0.022487%	-	10,579	10,579
M111	TRIGG CO CONS DISTRICT	0.001406%	-	661	661
M112	CITY OF MILTON	0.010525%	-	4,951	4,951
M113	CITY OF STURGIS	0.015865%	-	7,464	7,464
M115	WASHINGTON CO LIBRARY BD	0.004943%	-	2,325	2,325
M116	WAYNE CO PUBLIC LIBRARY	0.007464%	-	3,511	3,511
M117	WEBSTER CO BD OF ED	0.113374%	-	53,336	53,336
M118	WHITLEY CO FISCAL COURT	0.174231%	-	81,966	81,966
M119	WOLFE CO FISCAL COURT	0.046019%	-	21,649	21,649
M120	WOODFORD COUNTY LIBRARY	0.017854%	-	8,399	8,399
M215	SHEPHER/BULLIT CO TOURIST	0.020749%	-	9,761	9,761
M315	CITY OF PIONEER VILLAGE	0.001635%	-	769	769
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	-	-	-
M415	BULLITT CO SANITATION DIS	0.000000%	-	-	-
N001	ADAIR CO CONSERVATION DIS	0.004440%	-	2,089	2,089
N006	HOUSING AUTH OWINGSVILLE	0.001256%	-	591	591
N007	PINEVILLE BD OF EDUCATION	0.022454%	-	10,563	10,563
N008	CITY OF FLORENCE	0.195206%	-	91,833	91,833
N009	CITY OF MILLERSBURG	0.001899%	-	893	893
N010	BOYD CO PUBLIC LIBRARY	0.022577%	-	10,621	10,621
N011	CITY OF PERRYVILLE	0.000920%	-	433	433
N012	CITY OF BROOKSVILLE	0.008232%	-	3,873	3,873
N013	MIDDLE KY COMM ACT PART	0.086774%	-	40,822	40,822
N014	CITY OF IRVINGTON	0.006754%	-	3,177	3,177
N015	BULLITT CO CONSERVAT DIST	0.001194%	-	562	562
N017	PRINCETON ELECTRIC PL BD	0.051085%	-	24,033	24,033
N018	MURRAY/CALLOWAY CO AIRPRT	0.001672%	-	787	787
N020	CARLISLE CO SANIT DIST 1	0.002934%	-	1,380	1,380
N021	CARROLLTON UTILITIES COMM	0.061062%	-	28,726	28,726
N022	CITY OF GRAYSON	0.010929%	-	5,141	5,141
N025	EAST CLARK CO WATER DIST	0.013269%	-	6,242	6,242
N029	CUMBERLAND CO PUBLIC LIB	0.003808%	-	1,791	1,791
N033	ESTILL CO WATER DIST NO 1	0.013299%	-	6,256	6,256
N035	HOUSING AUTH FLEMINGSBURG	0.001980%	-	931	931
N036	PRESTONSBURG CITY UTIL	0.085039%	-	40,006	40,006
N037	FRANKFORT INDEP SCHOOLS	0.046047%	-	21,662	21,662
N038	HOUSING AUTH OF HICKMAN	0.006422%	-	3,021	3,021
N041	BULLOCK PEN WATER DIST	0.027792%	-	13,075	13,075
N042	PURCHASE AREA DEV DIST	0.083603%	-	39,330	39,330
N043	GRAYSON CO LIBRARY	0.009166%	-	4,312	4,312
N044	HOUSING AUTH OF GREENSBUR	0.000000%	-	-	-
N045	KENTUCKY ED DEV CORP	0.022828%	-	10,739	10,739
N047	ELIZABETHTOWN BD OF EDUC	0.096819%	-	45,548	45,548
N049	CYNTHIANA HARRISON CO JPC	0.003199%	-	1,505	1,505
N050	CITY OF HORSE CAVE	0.009031%	-	4,249	4,249
N051	CITY OF HENDERSON	0.278979%	-	131,244	131,244
N052	CITY OF NEW CASTLE	0.005354%	-	2,519	2,519
N054	CITY OF MADISONVILLE	0.349637%	-	164,484	164,484
N057	NICHOLASVILLE HOUSING AUT	0.001890%	-	889	889
N058	JOHNSON CO LIBRARY	0.012171%	-	5,726	5,726
N060	KNOTT CO WATER & SEWER	0.026655%	-	12,540	12,540
N061	KNOX CO SOIL CONSERV DIS	0.001232%	-	580	580
N063	CUMBERLAND VAL AREA DEV	0.039885%	-	18,764	18,764
N065	THREE FORKS REG JAIL	0.044974%	-	21,158	21,158
N067	HOUSING ORIENTED MINISTRI	0.013920%	-	6,549	6,549

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County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
N068	GAR, QUI, KY-O-HTS WTR DIST	0.008454%	-	3,977	3,977
N069	CITY OF CRAB ORCHARD	0.001498%	-	705	705
N071	CITY OF AUBURN	0.013689%	-	6,440	6,440
N072	LYON CO AMBULANCE SERVICE	0.023630%	-	11,117	11,117
N075	CITY OF ISLAND	0.005550%	-	2,611	2,611
N076	MADISON CO EMS	0.003322%	-	1,563	1,563
N077	MAGOFFIN CO WATER DIST	0.011151%	-	5,246	5,246
N078	CENTRAL KY COMM ACTION	0.268533%	-	126,329	126,329
N079	BENTON ELECTRIC SYSTEM	0.034781%	-	16,362	16,362
N080	MARTIN CO WATER DISTRICT	0.000000%	-	-	-
N081	BUFFALO TRACE AR DEV DIST	0.056522%	-	26,590	26,590
N082	MEADE CO WATER DISTRICT	0.016803%	-	7,905	7,905
N084	MERCER CO PUBLIC LIBRARY	0.013806%	-	6,495	6,495
N085	METCALFE CO CONSERV DIST	0.001184%	-	557	557
N087	CITY OF MT STERLING	0.036538%	-	17,189	17,189
N088	MORGAN CO AMBULANCE SERV	0.017136%	-	8,062	8,062
N089	MUHLNBERG CO WATER DIST	0.030392%	-	14,298	14,298
N090	BARDSTOWN-NELSON CO TOURI	0.007942%	-	3,736	3,736
N092	CITY OF HARTFORD	0.031058%	-	14,611	14,611
N093	CITY OF LAGRANGE	0.029895%	-	14,064	14,064
N094	CITY OF OWENTON	0.002729%	-	1,284	1,284
N097	KY VALLEY ED COOPERATIVE	0.003796%	-	1,786	1,786
N098	PIKE CO LIBRARY DISTRICT	0.029608%	-	13,929	13,929
N099	CITY OF CLAY CITY	0.007898%	-	3,716	3,716
N100	CITY OF BURNSIDE	0.010281%	-	4,837	4,837
N103	HOUSING AUTH OF MOREHEAD	0.015854%	-	7,458	7,458
N104	CITY OF JAMESTOWN	0.038399%	-	18,065	18,065
N106	W SHELBY WATER DISTRICT	0.008354%	-	3,930	3,930
N107	SIMPSON CO CONSER DIST	0.000995%	-	468	468
N110	LOGAN/TODD REG. WATER COM	0.024235%	-	11,401	11,401
N111	BARKLEY LAKE WATER DIST	0.024848%	-	11,690	11,690
N112	TRIMBLE CO WATER DIST	0.008219%	-	3,867	3,867
N113	UNION CO LIBRARY BD	0.008430%	-	3,966	3,966
N114	BOWLING GRN MUNICIPAL UTI	0.510804%	-	240,304	240,304
N115	WASHINGTON CO CONSER DIST	0.001302%	-	613	613
N116	MONTICELLO UTILITY COMM	0.037857%	-	17,810	17,810
N117	CITY OF DIXON	0.001291%	-	607	607
N118	CITY OF WILLIAMSBURG	0.073477%	-	34,567	34,567
N119	WOLFE CO CONSER DISTRICT	0.001496%	-	704	704
N120	WOODFORD CO PLAN ZONING	0.008911%	-	4,192	4,192
N959	N KY CONV & VISITORS BUR	0.034724%	-	16,336	16,336
P001	HOUSING AUTH OF COLUMBIA	0.003224%	-	1,517	1,517
P005	GLASGOW ELECTRIC PLANT BD	0.136916%	-	64,411	64,411
P006	BATH COUNTY E.M.S.	0.009825%	-	4,622	4,622
P007	CITY OF PINEVILLE	0.011084%	-	5,214	5,214
P008	BOONE CO PLANNING COMM	0.036425%	-	17,136	17,136
P009	HOUSING AUTHORITY PARIS	0.006468%	-	3,043	3,043
P010	REGIONAL PUBLIC SAFETY	0.026667%	-	12,545	12,545
P011	CITY OF JUNCTION CITY	0.003308%	-	1,556	1,556
P013	CITY OF JACKSON	0.043190%	-	20,318	20,318
P014	BRECKINRIDGE CO PUBLIC LI	0.009974%	-	4,692	4,692
P015	CITY OF LEBANON JUNCTION	0.009803%	-	4,612	4,612
P017	PRINCETON WATER/WASTEWATE	0.025363%	-	11,932	11,932
P018	MURRAY/CALLOWAY TRANS AUT	0.029094%	-	13,687	13,687
P022	RATTLESNAKE RIDGE WATER	0.021338%	-	10,038	10,038
P023	LIBERTY TOURISM	0.002633%	-	1,239	1,239
P025	CLARK CO CONSVATION DIST	0.000966%	-	454	454
P033	ESTILL COUNTY EMS	0.000000%	-	-	-
P035	FLEMING CO DISPATCH	0.005986%	-	2,816	2,816
P037	COMMUNITY ACTION KENTUCKY	0.016659%	-	7,837	7,837
P038	HICKMAN ELECTRIC SYSTEM	0.014476%	-	6,810	6,810
P041	CITY OF DRY RIDGE	0.013354%	-	6,282	6,282
P043	CITY OF CLARKSON	0.005469%	-	2,573	2,573
P045	GREENUP CO ENVIR COMM	0.007421%	-	3,491	3,491
P047	CITY OF WEST POINT	0.000000%	-	-	-
P048	HARLAN COUNTY C A A	0.051199%	-	24,086	24,086
P049	HOUSING AUTHORITY OF CYNT	0.015221%	-	7,161	7,161

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
P050	HART CO SOLID WASTE SVC	0.029508%	-	13,882	13,882
P051	HENDERSON MUN POWER&LIGHT	0.148039%	-	69,644	69,644
P052	LITTLE KY RV WS CONV DIST	0.002340%	-	1,101	1,101
P054	HOUSING AUTH DAWSON SPG	0.010263%	-	4,828	4,828
P057	VALLEY VIEW FERRY AUTHORI	0.008892%	-	4,183	4,183
P061	BARBOURVILLE UTILITY COMM	0.090476%	-	42,564	42,564
P063	LAUREL CO WATER DIST #2	0.032587%	-	15,330	15,330
P066	HYDEN LESLIE COUNTY WATER DISTRICT	0.018275%	-	8,597	8,597
P068	LEWIS CO PUBLIC LIBRARY	0.003848%	-	1,810	1,810
P069	LINCOLN CO CLERK	0.014443%	-	6,795	6,795
P071	LOGAN CO CONS DISTRICT	0.004154%	-	1,954	1,954
P072	LYON CO WATER DISTRICT	0.006298%	-	2,963	2,963
P075	MCLEAN CO REG WATER COMM	0.007583%	-	3,567	3,567
P076	MADISON CO PUBLIC LIBRARY	0.046154%	-	21,713	21,713
P077	SALYERS/MAG CO JOINT HOUS	0.003621%	-	1,703	1,703
P078	MARION CO CONSERVAT DIST	0.001194%	-	562	562
P079	CITY OF CALVERT CITY	0.046207%	-	21,738	21,738
P081	MASON COUNTY LIBRARY	0.005470%	-	2,573	2,573
P084	ANDERSON-DEAN COMM PARK	0.004073%	-	1,916	1,916
P087	MONTGOMERY CTY WATER DIST	0.002452%	-	1,154	1,154
P088	MORGAN CO WATER DIST	0.014971%	-	7,043	7,043
P089	MUHLENBERG WATER DIST #3	0.010201%	-	4,799	4,799
P090	NORTH NELSON WATER DIST	0.009315%	-	4,382	4,382
P092	OHIO CO REG WASTEWATER D	0.009541%	-	4,488	4,488
P097	KY RIVER AREA DEV DIST	0.064055%	-	30,134	30,134
P100	LAKE CUMBERLAND CAA, INC	0.132361%	-	62,268	62,268
P103	MOREHEAD TOURISM COMMISSI	0.008955%	-	4,213	4,213
P104	RUSSELL CO TOURIST COMM	0.002517%	-	1,184	1,184
P105	GEORGETOWN/SCOTT TOURISM	0.005862%	-	2,758	2,758
P106	MULTI PURPOSE COMM ACTION	0.015523%	-	7,303	7,303
P107	SIMPSON CO LIBRARY DIST	0.007489%	-	3,523	3,523
P110	TODD COUNTY CONSERVATION DISTRICT	0.000148%	-	70	70
P111	JOHN L STREET LIBRARY	0.006396%	-	3,009	3,009
P113	STURGIS HOUSING AUTHORITY	0.001074%	-	505	505
P115	HOUSING AUTH SPRINGFIELD	0.003023%	-	1,422	1,422
P116	CITY OF MONTICELLO	0.008500%	-	3,999	3,999
P117	CITY OF CLAY	0.010365%	-	4,876	4,876
P120	WOODFORD CO CONSERV DIST	0.002707%	-	1,273	1,273
P959	CITY OF CRESTVIEW HILLS	0.009708%	-	4,567	4,567
R003	SOUTH ANDERSON WATER DIST	0.009807%	-	4,614	4,614
R005	BARREN CO SOIL CONS DIS	0.000487%	-	229	229
R008	BOONE CO LIBRARY DIST	0.122001%	-	57,394	57,394
R010	ASHLAND BD OF ED	0.184553%	-	86,822	86,822
R011	DANVILLE BOYLE PLANNING	0.003219%	-	1,514	1,514
R013	BREATHITT COUNTY WATER DISTRICT	0.007314%	-	3,441	3,441
R015	CITY OF SHEPHERDSVILLE	0.059963%	-	28,209	28,209
R017	CITY OF PRINCETON	0.021619%	-	10,170	10,170
R018	MURRAY ELECTRIC SYSTEM	0.097566%	-	45,899	45,899
R019	FORT THOMAS BOARD OF ED	0.104825%	-	49,314	49,314
R021	CARROLLTON/CARR CO REC TR	0.001907%	-	897	897
R024	CHRISTIAN CO WATER DIST	0.021526%	-	10,127	10,127
R030	DAVISS CO AIRPORT BD	0.010371%	-	4,879	4,879
R033	CITY OF RAVENNA	0.002038%	-	959	959
R034	LEXINGTON PUBLIC LIBRARY	0.223861%	-	105,314	105,314
R036	CITY OF PRESTONSBURG	0.106239%	-	49,979	49,979
R037	PAUL SAWYIER LIBRARY	0.037633%	-	17,704	17,704
R038	CITY OF FULTON	0.043445%	-	20,438	20,438
R041	CITY OF CRITTENDEN	0.003989%	-	1,877	1,877
R042	MAYFIELD ELEC & WATER SYS	0.141994%	-	66,800	66,800
R045	CITY OF RUSSELL	0.034207%	-	16,092	16,092
R047	LINCOLN TRAIL AREA DEV DI	0.067663%	-	31,832	31,832
R048	HARLAN CO CONSERV DIST	0.001711%	-	805	805
R050	HART CO AMB SERVICE	0.033853%	-	15,926	15,926
R051	HENDERSON MUN W & S DEPT	0.144226%	-	67,850	67,850
R052	CITY OF CAMPBELLSBURG	0.003824%	-	1,799	1,799
R054	SOUTH HOPKINS WATER DIST	0.010452%	-	4,917	4,917
R057	CITY OF WILMORE	0.033972%	-	15,982	15,982

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
R058	HOUSING AUTH OF PAINTSVLE	0.018198%	-	8,561	8,561
R061	KY COMM ECONOMIC OPPORT	0.311841%	-	146,703	146,703
R063	WOODCREEK WATER DISTRICT	0.074048%	-	34,835	34,835
R071	LOGAN CO PUBLIC LIBRARY	0.016885%	-	7,943	7,943
R072	LYON CO HOUSING AUTHORITY	0.007693%	-	3,619	3,619
R073	MCCRACKEN CO BD OF ED	0.336684%	-	158,390	158,390
R076	RICHMOND UTILITIES	0.132118%	-	62,154	62,154
R078	CITY OF LORETTO	0.000811%	-	382	382
R079	MARSHALL CO PUB LIBRARY	0.028849%	-	13,572	13,572
R088	CITY OF WEST LIBERTY	0.054739%	-	25,752	25,752
R089	CENTRAL CITY MUN WTR&SEWR	0.036453%	-	17,149	17,149
R090	NELSON CO PUBLIC LIBRARY	0.033904%	-	15,950	15,950
R093	TRI CO COMM ACTION AGENCY	0.009880%	-	4,648	4,648
R097	PERRY COUNTY PUBLIC LIB	0.020491%	-	9,640	9,640
R103	ROWAN CO PUBLIC LIBRARY	0.017437%	-	8,203	8,203
R104	CITY OF RUSSELL SPRINGS	0.036147%	-	17,005	17,005
R105	CITY OF STAMPING GROUND	0.000631%	-	297	297
R106	SHELBY CO PARK RECREATION	0.017544%	-	8,253	8,253
R109	TAYLOR CO PUBLIC LIBRARY	0.010311%	-	4,851	4,851
R114	BOWLING GREEN PUBLIC SCHO	0.264865%	-	124,604	124,604
R115	S W E D A	0.002471%	-	1,162	1,162
R116	WAYNE CO CONSERV DIST	0.001916%	-	901	901
R117	WEBSTER COUNTY WATER DIST	0.011703%	-	5,506	5,506
R118	WILLIAMSBURG IND BD OF ED	0.029312%	-	13,790	13,790
R120	CITY OF MIDWAY	0.011141%	-	5,241	5,241
R959	N KY LEGAL AID SOCIETY	0.095416%	-	44,888	44,888
T036	FLOYD COUNTY CONSV DIST	0.003631%	-	1,708	1,708
V001	ADAIR COUNTY FISCAL COURT	0.070308%	-	33,076	33,076
V002	ALLEN COUNTY FISCAL COURT	0.087279%	-	41,060	41,060
V003	ANDERSON CO FISCAL COURT	0.116651%	-	54,878	54,878
V004	BALLARD COUNTY FISCAL CT	0.094066%	-	44,253	44,253
V005	BARREN CO FISCAL CT	0.071430%	-	33,604	33,604
V006	BATH CO FISCAL COURT	0.048928%	-	23,018	23,018
V007	BELL CO FISCAL CT	0.088423%	-	41,598	41,598
V008	BOONE CO FISCAL CT	0.437489%	-	205,813	205,813
V009	BOURBON CO FISCAL COURT	0.103484%	-	48,683	48,683
V010	BOYD COUNTY FISCAL COURT	0.310833%	-	146,229	146,229
V011	BOYLE COUNTY FISCAL COURT	0.146176%	-	68,767	68,767
V012	BRACKEN CO FISCAL COURT	0.053685%	-	25,256	25,256
V013	BREATHITT CO FISCAL COURT	0.044142%	-	20,766	20,766
V014	BRECKINRIDGE CO FISCAL CT	0.104724%	-	49,267	49,267
V016	BUTLER COUNTY FISCAL CT	0.087124%	-	40,987	40,987
V017	CALDWELL CO FISCAL COURT	0.051092%	-	24,036	24,036
V018	CALLOWAY CO FISCAL COURT	0.152074%	-	71,542	71,542
V019	CAMPBELL CO FISCAL CT	0.307226%	-	144,532	144,532
V020	CARLISLE CO FISCAL COURT	0.038988%	-	18,342	18,342
V021	CARROLL CO FISCAL CT	0.120970%	-	56,909	56,909
V022	CARTER CO FISCAL CT	0.130047%	-	61,180	61,180
V023	CASEY CO FISCAL COURT	0.078609%	-	36,981	36,981
V024	CHRISTIAN CO FISCAL COURT	0.116813%	-	54,954	54,954
V025	CLARK COUNTY FISCAL COURT	0.139383%	-	65,572	65,572
V026	CLAY COUNTY FISCAL CT	0.137189%	-	64,540	64,540
V027	CLINTON CO FISCAL COURT	0.064279%	-	30,240	30,240
V028	CRITTENDEN CO FIS CT	0.083808%	-	39,427	39,427
V030	DAVISS CO FISCAL COURT	0.252492%	-	118,783	118,783
V031	EDMONSON CO FISCAL CRT	0.058432%	-	27,489	27,489
V032	ELLIOTT CO FISCAL CT	0.036380%	-	17,115	17,115
V033	ESTILL CO FISCAL COURT	0.069463%	-	32,678	32,678
V035	FLEMING CO FISCAL COURT	0.042886%	-	20,175	20,175
V036	FLOYD CO FISCAL COURT	0.132187%	-	62,186	62,186
V037	FRANKLIN CO FISCAL COURT	0.190213%	-	89,484	89,484
V038	FULTON COUNTY FIS CT	0.114327%	-	53,784	53,784
V039	GALLATIN CO FISCAL COURT	0.082756%	-	38,932	38,932
V040	GARRARD CO FISCAL COURT	0.075137%	-	35,348	35,348
V041	GRANT COUNTY FISCAL COURT	0.121779%	-	57,290	57,290
V042	GRAVES COUNTY FISCAL CT	0.147118%	-	69,211	69,211
V043	GRAYSON CO FISCAL COURT	0.210834%	-	99,185	99,185

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
V044	GREEN COUNTY FISCAL COURT	0.030974%	-	14,571	14,571
V045	GREENUP CO FISCAL CT	0.229053%	-	107,756	107,756
V046	HANCOCK CO FISCAL COURT	0.083904%	-	39,472	39,472
V047	HARDIN CO FISCAL COURT	0.155252%	-	73,037	73,037
V048	HARLAN CO FIS CT	0.124432%	-	58,538	58,538
V049	HARRISON CO FISCAL COURT	0.049657%	-	23,361	23,361
V050	HART COUNTY FISCAL COURT	0.107404%	-	50,527	50,527
V051	HENDERSON CO FISCAL COURT	0.220658%	-	103,807	103,807
V052	HENRY CO FISCAL COURT	0.045013%	-	21,176	21,176
V053	HICKMAN CO FISCAL COURT	0.039848%	-	18,746	18,746
V054	HOPKINS CO FISCAL COURT	0.178301%	-	83,880	83,880
V055	JACKSON CO FISCAL COURT	0.102194%	-	48,076	48,076
V057	JESSAMINE CO FISCAL COURT	0.253258%	-	119,143	119,143
V060	KNOTT CO FISCAL CT	0.071168%	-	33,480	33,480
V061	KNOX CO FISCAL CT	0.130581%	-	61,431	61,431
V062	LARUE CO FISCAL COURT	0.086111%	-	40,510	40,510
V063	LAUREL COUNTY FISCAL COUR	0.274947%	-	129,347	129,347
V064	LAWRENCE CO FISCAL CT	0.083049%	-	39,070	39,070
V065	LEE COUNTY FISCAL COURT	0.066865%	-	31,456	31,456
V066	LESLIE CO FISCAL COURT	0.119139%	-	56,048	56,048
V067	LETCHER CO FISCAL COURT	0.080474%	-	37,858	37,858
V068	LEWIS COUNTY FISCAL COURT	0.053353%	-	25,100	25,100
V069	LINCOLN CO FISCAL COURT	0.059792%	-	28,129	28,129
V070	LIVINGSTON CO FISCAL CT	0.073486%	-	34,571	34,571
V071	LOGAN COUNTY FISCAL COURT	0.174157%	-	81,931	81,931
V072	LYON COUNTY FISCAL COURT	0.031320%	-	14,734	14,734
V073	MCCRACKEN CO FISCAL COURT	0.134213%	-	63,140	63,140
V074	MCCREARY CO FISCAL CT	0.111155%	-	52,292	52,292
V075	MCLEAN COUNTY FISCAL CT	0.078788%	-	37,065	37,065
V076	MADISON CO FISCAL COURT	0.196190%	-	92,296	92,296
V077	MAGOFFIN CO FISCAL COURT	0.046104%	-	21,689	21,689
V078	MARION CO FISCAL COURT	0.193401%	-	90,984	90,984
V079	MARSHALL CO FISCAL COURT	0.139317%	-	65,541	65,541
V080	MARTIN CO FISCAL COURT	0.062801%	-	29,544	29,544
V081	MASON CO FIS CT	0.122548%	-	57,652	57,652
V082	MEADE COUNTY FISCAL COURT	0.210839%	-	99,188	99,188
V083	MENIFEE CO FISCAL COURT	0.033830%	-	15,915	15,915
V084	MERCER COUNTY FISCAL COUR	0.069300%	-	32,602	32,602
V085	METCALFE CO FISCAL COURT	0.045576%	-	21,441	21,441
V086	MONROE CO FISCAL COURT	0.042355%	-	19,926	19,926
V087	MONTGOMERY CO FISCAL CT	0.113571%	-	53,429	53,429
V088	MORGAN CO FISCAL CT	0.049449%	-	23,263	23,263
V089	MUHLENBERG CO FISCAL CT	0.180688%	-	85,003	85,003
V090	NELSON CO FISCAL CT	0.274870%	-	129,311	129,311
V091	NICHOLAS CO FISCAL COURT	0.051419%	-	24,190	24,190
V092	OHIO COUNTY FISCAL CRT	0.125049%	-	58,828	58,828
V093	OLDHAM CO FISCAL COURT	0.181801%	-	85,527	85,527
V094	OWEN COUNTY FISCAL COURT	0.076914%	-	36,184	36,184
V095	OWSLEY CO FISCAL COURT	0.029177%	-	13,726	13,726
V096	PENDLETON CO FISCAL COURT	0.049042%	-	23,071	23,071
V097	PERRY COUNTY FISCAL COURT	0.156576%	-	73,660	73,660
V098	PIKE COUNTY FISCAL COURT	0.321535%	-	151,264	151,264
V099	POWELL CO FISCAL CT	0.133081%	-	62,607	62,607
V100	PULASKI CO FISCAL CT	0.219310%	-	103,173	103,173
V101	ROBERTSON CO FISCAL CT	0.015694%	-	7,383	7,383
V102	ROCKCASTLE CO FISCAL CT	0.094274%	-	44,351	44,351
V103	ROWAN CO FISCAL COURT	0.168496%	-	79,268	79,268
V104	RUSSELL CO FISCAL COURT	0.091278%	-	42,941	42,941
V105	SCOTT CO FISCAL CT	0.159503%	-	75,037	75,037
V106	SHELBY CO FISCAL COURT	0.132354%	-	62,265	62,265
V107	SIMPSON CO FISCAL COURT	0.113054%	-	53,185	53,185
V108	SPENCER CO TREASURER	0.054668%	-	25,718	25,718
V109	TAYLOR COUNTY FISCAL COUR	0.117008%	-	55,046	55,046
V110	TODD COUNTY FISCAL COURT	0.072291%	-	34,009	34,009
V111	TRIGG COUNTY FISCAL COURT	0.084131%	-	39,579	39,579
V112	TRIMBLE CO FISCAL COURT	0.056546%	-	26,602	26,602
V113	UNION COUNTY FISCAL COURT	0.118163%	-	55,589	55,589

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

County Employees Retirement System (Nonhazardous)

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Participating Employer Code	Participating Employer Name	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
V114	WARREN COUNTY FISCAL COUR	0.365771%	-	172,074	172,074
V115	WASHINGTON CO FIS COURT	0.062857%	-	29,571	29,571
V116	WAYNE COUNTY FISCAL COURT	0.142407%	-	66,994	66,994
V117	WEBSTER CO FISCAL COURT	0.088878%	-	41,812	41,812
V119	CITY OF HIGHLAND HEIGHTS	0.020767%	-	9,770	9,770
V120	WOODFORD CO FISCAL COURT	0.130158%	-	61,232	61,232
V122	FAMILY HEALTH CENTER	0.612675%	-	288,228	288,228
V125	LOUISVILLE MEM COMM	0.000612%	-	288	288
V126	LOU & JEFF CO RIVERPORT	0.002870%	-	1,350	1,350
V127	LOU LABOR MANAGER COM	0.002490%	-	1,171	1,171
V129	T A R C	1.130056%	-	531,626	531,626
V130	ANCHORAGE BD OF EDUCATION	0.032377%	-	15,232	15,232
V136	MOUNTAIN ARTS CENTER	0.000000%	-	-	-
V137	FRANKLIN CO CONS DIST	0.001008%	-	474	474
V145	CITY OF WURTLAND	0.001298%	-	611	611
V147	HARDIN CO WATER DIST #2	0.179316%	-	84,358	84,358
V151	HOUSING AUTH OF HENDERSON	0.038289%	-	18,013	18,013
V156	JEFF CO BD OF ED	7.274475%	-	3,422,232	3,422,232
V158	BIG SANDY AREA COMM PRO	0.075970%	-	35,740	35,740
V159	CITY OF ERLANGER	0.066808%	-	31,429	31,429
V163	EAST BERNSTADT BD OF ED	0.011742%	-	5,524	5,524
V171	CITY OF ADAIRVILLE	0.008119%	-	3,820	3,820
V176	MADISON CO CONSERVAT DIST	0.001252%	-	589	589
V179	MARSHALL CO SEN CITIZENS	0.000000%	-	-	-
V189	CITY OF CENTRAL CITY	0.052216%	-	24,565	24,565
V196	CITY OF BUTLER	0.001252%	-	589	589
V197	CITY OF HAZARD	0.129651%	-	60,993	60,993
V198	MOUNTAIN WATER DISTRICT	0.082951%	-	39,024	39,024
V200	PULASKI COUNTY LIBRARY	0.021584%	-	10,154	10,154
V205	BARREN/METCALFE CO AMB SR	0.005273%	-	2,481	2,481
V206	SHELBYVLE MUN WATER&SEWER	0.057391%	-	26,999	26,999
V207	BELL CO PUBLIC LIBRARY	0.009059%	-	4,262	4,262
V208	CITY OF WALTON	0.018550%	-	8,727	8,727
V218	MURRAY TOURISM COMMISSION	0.003494%	-	1,644	1,644
V219	BELLEVUE BD OF EDUCATION	0.039439%	-	18,554	18,554
V224	PENNYROYAL AREA MUSEUM	0.003737%	-	1,758	1,758
V230	OWENSBORO RIVERPORT AUTH	0.099658%	-	46,883	46,883
V236	BIG SANDY AREA DEV DIST	0.086680%	-	40,778	40,778
V237	BLUE GRASS COMM ACTION	0.224496%	-	105,612	105,612
V247	HARDIN CO WATER DIST #1	0.150422%	-	70,765	70,765
V251	HENDERSON CO RIVER AUTH	0.028118%	-	13,228	13,228
V259	KENTON CO PUBLIC LIBRARY	0.180512%	-	84,921	84,921
V263	LAUREL CO BD OF EDUCATION	0.413108%	-	194,344	194,344
V271	RUSSELLVILLE ELEC PL BD	0.048982%	-	23,043	23,043
V281	HOUSING AUTH OF MAYSVILLE	0.015193%	-	7,147	7,147
V298	CITY OF PIKEVILLE	0.127446%	-	59,956	59,956
V300	HOUSING AUTH OF SOMERSET	0.015343%	-	7,218	7,218
V305	CITY OF CAVE CITY	0.025901%	-	12,185	12,185
V306	HOUSING AUTH OF SHELBYVLE	0.003430%	-	1,614	1,614
V308	NORTHERN KY AREA DEV.DIST	0.119003%	-	55,984	55,984
V319	CAMPBELL CO BD OF ED	0.331656%	-	156,025	156,025
V324	CHRISTIAN CO CONS DIST	0.001586%	-	746	746
V330	CITY OF OWENSBORO	0.441310%	-	207,611	207,611
V336	SANDY VALLEY TRANS SER IN	0.058733%	-	27,631	27,631
V337	FRANKFORT ELEC WATER BD	0.503061%	-	236,661	236,661
V347	CITY OF RADCLIFF	0.073221%	-	34,446	34,446
V359	CITY OF ELSMERE	0.024115%	-	11,345	11,345
V363	LONDON LAUREL CO COMM CTR	0.025189%	-	11,850	11,850
V373	PADUCAH MCCRACKEN CO TOUR	0.012373%	-	5,821	5,821
V376	CITY OF BERA	0.147596%	-	69,435	69,435
V398	CITY OF ELKHORN CITY	0.002930%	-	1,378	1,378
V400	PULASKI CO SOIL CONS DIST	0.001830%	-	861	861
V405	MARY W WELDON MEM PUB LIB	0.009303%	-	4,377	4,377
V407	BELL/WHITLEY COMM ACTION	0.100324%	-	47,197	47,197
V408	UNION EMERGENCY SERVICES	0.002711%	-	1,275	1,275
V419	DAYTON CITY SCHOOLS	0.049203%	-	23,147	23,147
V424	PENNYRILE ALLIED COMM SER	0.173180%	-	81,471	81,471

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
V430	OWENSBORO MUN UTILITIES	0.479285%	-	225,476	225,476
V436	APPALACHIAN RES & DEFENSE	0.102396%	-	48,171	48,171
V437	FKT/FKLN CO TOUR&CONV COM	0.004684%	-	2,204	2,204
V447	CITY OF ELIZABETHTOWN	0.340244%	-	160,065	160,065
V459	LUDLOW BD OF EDUCATION	0.025986%	-	12,225	12,225
V463	LONDON LAUREL TOURIST COM	0.004228%	-	1,989	1,989
V473	PADUCAH POWER SYSTEM	0.229704%	-	108,063	108,063
V476	KY RIVER FOOTHILLS DEV CO	0.171835%	-	80,838	80,838
V500	WEST PULASKI WATER DISTR	0.024848%	-	11,690	11,690
V505	CITY OF PARK CITY	0.001305%	-	614	614
V507	BELL CO SOLID WASTE OFFIC	0.005689%	-	2,676	2,676
V508	CITY OF UNION	0.007437%	-	3,499	3,499
V524	HOPKINSVL WATER ENV ATH	0.176512%	-	83,039	83,039
V530	AUDUBON AREA COMM SER INC	0.622017%	-	292,623	292,623
V537	CAPITAL COMMUNITY E I D A	0.001727%	-	812	812
V547	ELIZABETHTOWN TOUR/CON BU	0.008832%	-	4,155	4,155
V559	BEECHWOOD BOARD OF EDUC	0.045232%	-	21,279	21,279
V563	LONDON-LAUREL CO IDA	0.004559%	-	2,145	2,145
V576	SOUTHERN MADISON WATER DT	0.007660%	-	3,604	3,604
V607	PINEVILLE UTILITY COMM	0.037473%	-	17,629	17,629
V608	WALTON FIRE DIST/EMS	0.006067%	-	2,854	2,854
V619	SOUTHGATE BD OF ED	0.011348%	-	5,339	5,339
V624	HOPKINSVL ELECTRIC SYSTEM	0.142073%	-	66,837	66,837
V630	CITY OF WHITESVILLE	0.008918%	-	4,195	4,195
V637	FARMDALE WATER DISTRICT	0.003629%	-	1,707	1,707
V647	CITY OF VINE GROVE	0.032754%	-	15,409	15,409
V659	KENTON CO BD OF ED	0.640084%	-	301,123	301,123
V663	LAUREL CO CONSERV DIST	0.002042%	-	961	961
V673	PADUCAH-MCCRACKEN CO JOIN	0.057278%	-	26,946	26,946
V676	MADISON CO UTILITIES DIST	0.025497%	-	11,995	11,995
V707	BELL CO CONSERVATION DIST	0.000761%	-	358	358
V708	HEBRON FIRE PROTECTION DI	0.002290%	-	1,077	1,077
V719	SILVER GROVE BD OF ED	0.000000%	-	-	-
V724	PENNYRILE AREA DEVP DIST	0.067372%	-	31,695	31,695
V730	GREEN RIV AREA DEL DIST	0.102804%	-	48,363	48,363
V737	KY ASSOC OF CO (KACO)	0.133090%	-	62,611	62,611
V756	JEFF CO MED CENTER LAUNDR	0.076922%	-	36,187	36,187
V759	ERLANGER/ELSMERE BD OF ED	0.138027%	-	64,934	64,934
V773	MCCRACKEN CO PUB LIBRARY	0.036892%	-	17,356	17,356
V808	POINT PLEASANT FIRE DIST	0.000000%	-	-	-
V819	NEWPORT BD OF ED	0.131177%	-	61,711	61,711
V830	REGIONAL WTR RESOURCE AGY	0.219183%	-	103,113	103,113
V856	KYIANA REG PLANNING DEV	0.142521%	-	67,048	67,048
V859	COVINGTON BD OF ED	0.368713%	-	173,458	173,458
V873	PADUCAH-MCRACKEN CO RIV	0.018086%	-	8,508	8,508
V919	CITY OF WILDER	0.008457%	-	3,979	3,979
V930	OWENSBORO METRO PLAN COMM	0.025403%	-	11,951	11,951
V937	HOUSING AUTH OF FRANKFORT	0.023281%	-	10,952	10,952
V959	CITY OF COVINGTON	0.273014%	-	128,437	128,437
W001	ADAIR COUNTY ATTORNEY	0.004542%	-	2,137	2,137
W003	ANDERSON COUNTY ATTORNEY	0.001874%	-	882	882
W004	BALLARD COUNTY ATTORNEY	0.002155%	-	1,014	1,014
W010	BOYD COUNTY ATTORNEY	0.006435%	-	3,027	3,027
W011	BOYLE COUNTY ATTORNEY	0.003249%	-	1,528	1,528
W013	BREATHITT CO ATTORNEY	0.006409%	-	3,015	3,015
W015	BULLITT COUNTY ATTORNEY	0.010717%	-	5,042	5,042
W016	BUTLER COUNTY ATTORNEY	0.002176%	-	1,024	1,024
W017	CALDWELL COUNTY ATTORNEY	0.005293%	-	2,490	2,490
W018	CALLOWAY COUNTY ATTORNEY	0.009279%	-	4,365	4,365
W019	CAMPBELL COUNTY ATTORNEY	0.022567%	-	10,616	10,616
W020	CARLISLE COUNTY ATTORNEY	0.000000%	-	-	-
W021	CARROLL COUNTY ATTORNEY	0.001158%	-	545	545
W022	CHILD SUPPORT ENFORCEMENT	0.004426%	-	2,082	2,082
W024	CHRISTIAN COUNTY ATTORNEY	0.012562%	-	5,910	5,910
W026	CLAY COUNTY ATTORNEY	0.004783%	-	2,250	2,250
W027	CLINTON CO ATTORNEY	0.002999%	-	1,411	1,411
W029	CUMBERLAND CO ATTORNEY	0.000407%	-	191	191

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(4)	(6)	(7)	(8)
W031	EDMONSON COUNTY ATTORNEY	0.002037%	-	958	958
W032	ELLIOTT COUNTY ATTORNEY	0.002161%	-	1,017	1,017
W033	ESTILL COUNTY ATTORNEY	0.003496%	-	1,645	1,645
W035	FLEMING COUNTY ATTORNEY	0.008002%	-	3,764	3,764
W036	FLOYD COUNTY ATTORNEY	0.005633%	-	2,650	2,650
W039	GALLATIN COUNTY ATTORNEY	0.001067%	-	502	502
W041	GRANT COUNTY CHILD SUPPOR	0.003102%	-	1,459	1,459
W043	GRAYSON COUNTY ATTORNEY	0.001980%	-	931	931
W044	GREEN COUNTY ATTORNEY	0.001912%	-	899	899
W045	GREENUP CO ATTY/CHILD SUP	0.000000%	-	-	-
W047	HARDIN COUNTY ATTORNEY	0.019067%	-	8,970	8,970
W048	HARLAN COUNTY ATTORNEY	0.009435%	-	4,439	4,439
W050	HART COUNTY ATTORNEY	0.005562%	-	2,617	2,617
W051	HENDERSON CO ATTORNEY	0.010317%	-	4,854	4,854
W052	HENRY COUNTY ATTORNEY	0.000140%	-	66	66
W055	JACKSON COUNTY ATTORNEY	0.003010%	-	1,416	1,416
W056	JEFFERSON CO ATTORNEY	0.202931%	-	95,467	95,467
W058	JOHNSON CO ATTORNEY	0.006069%	-	2,855	2,855
W060	KNOTT COUNTY ATTORNEY	0.003718%	-	1,749	1,749
W061	KNOX COUNTY ATTORNEY	0.008092%	-	3,807	3,807
W063	LAUREL COUNTY ATTORNEY	0.015472%	-	7,279	7,279
W064	LAWRENCE COUNTY ATTORNEY	0.000125%	-	59	59
W066	LESLIE COUNTY ATTORNEY	0.003116%	-	1,466	1,466
W067	LETCHER COUNTY ATTORNEY	0.004965%	-	2,336	2,336
W069	LINCOLN COUNTY ATTORNEY	0.005077%	-	2,388	2,388
W070	LIVINGSTON CO ATTORNEY	0.002943%	-	1,385	1,385
W071	LOGAN COUNTY ATTORNEY	0.000000%	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	0.001403%	-	660	660
W075	MCLEAN COUNTY ATTORNEY	0.000489%	-	230	230
W076	MADISON COUNTY ATTORNEY	0.002508%	-	1,180	1,180
W077	MAGOFFIN CO ATTORNEY	0.001219%	-	573	573
W078	MARION COUNTY ATTORNEY	0.001535%	-	722	722
W079	MARSHALL COUNTY ATTORNEY	0.001108%	-	521	521
W080	MARTIN COUNTY ATTORNEY	0.006015%	-	2,830	2,830
W082	MEADE COUNTY ATTORNEY	0.003304%	-	1,554	1,554
W083	MENIFEE COUNTY ATTORNEY	0.001762%	-	829	829
W084	MERCER COUNTY ATTORNEY	0.004032%	-	1,897	1,897
W085	METCALFE COUNTY ATTORNEY	0.002866%	-	1,348	1,348
W087	MONTGOMERY CO ATTORNEY	0.001730%	-	814	814
W090	NELSON COUNTY ATTORNEY	0.009773%	-	4,598	4,598
W091	NICHOLAS COUNTY ATTORNEY	0.001679%	-	790	790
W092	OHIO COUNTY ATTORNEY	0.000422%	-	199	199
W095	OWSLEY COUNTY ATTORNEY	0.000000%	-	-	-
W096	PENDLETON COUNTY ATTORNEY	0.001021%	-	480	480
W097	PERRY COUNTY ATTORNEY	0.007666%	-	3,606	3,606
W098	PIKE COUNTY ATTORNEY	0.019145%	-	9,007	9,007
W099	POWELL COUNTY ATTORNEY	0.004218%	-	1,984	1,984
W103	ROWAN COUNTY ATTORNEY	0.002989%	-	1,406	1,406
W104	RUSSELL COUNTY ATTORNEY	0.004511%	-	2,122	2,122
W105	SCOTT COUNTY ATTORNEY	0.000000%	-	-	-
W106	SHELBY COUNTY ATTORNEY	0.000000%	-	-	-
W107	SIMPSON COUNTY ATTORNEY	0.001367%	-	643	643
W109	TAYLOR COUNTY ATTORNEY	0.006371%	-	2,997	2,997
W110	TODD COUNTY ATTORNEY	0.000000%	-	-	-
W113	UNION COUNTY ATTORNEY	0.000249%	-	117	117
W114	WARREN CO ATTY/CHILD SUPP	0.021420%	-	10,077	10,077
W115	WASHINGTON CO ATTORNEY	0.002142%	-	1,008	1,008
W118	WHITLEY COUNTY ATTORNEY	0.000000%	-	-	-
W119	WOLFE COUNTY ATTORNEY	0.002247%	-	1,057	1,057
W120	WOODFORD COUNTY ATTORNEY	0.004496%	-	2,115	2,115
X030	OWENSBORO DAVIESS CO TOUR	0.011791%	-	5,547	5,547
X034	FAYETTE CO ATTORNEY OFF	0.055017%	-	25,882	25,882
X059	KENTON COUNTY ATTORNEY	0.029120%	-	13,699	13,699
X105	GEORGETOWN WATER & SEWER	0.119896%	-	56,404	56,404
X956	LOU FIREFIGHTERS PENS FUN	0.005157%	-	2,426	2,426
TOTAL		100.000000%	-	47,044,255	47,044,255

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
Schedule B - Schedule of OPEB Amounts by Employer
Fiscal Year Ended June 30, 2024
(Continued)

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	Current Liability as of June 30, 2024				OPEB Expense										Outstanding Balance of Deferred OPEB Obligations										Outstanding Balance of Deferred OPEB Obligations																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
		Discount Rate	Interest Rate	Health Care Cost	Health Care Trend Rate	Change in Proportionate Share of OPEB Expense					Proportionate Share of OPEB Expense					Change in Liability					Liability					Proportionate Share of Liability																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
						2023	2022	2021	2020	2019	2023	2022	2021	2020	2019	2023	2022	2021	2020	2019	2023	2022	2021	2020	2019	2023	2022	2021	2020																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
1001	ALCOCK COUNTY GOVT	118,873	122,205	125,946	129,687	7,615	1,076	1,361	1,646	1,931	2,216	2,501	2,786	3,071	3,356	3,641	3,926	4,211	4,496	4,781	5,066	5,351	5,636	5,921	6,206	6,491	6,776	7,061	7,346	7,631	7,916	8,201	8,486	8,771	9,056	9,341	9,626	9,911	10,196	10,481	10,766	11,051	11,336	11,621	11,906	12,191	12,476	12,761	13,046	13,331	13,616	13,901	14,186	14,471	14,756	15,041	15,326	15,611	15,896	16,181	16,466	16,751	17,036	17,321	17,606	17,891	18,176	18,461	18,746	19,031	19,316	19,601	19,886	20,171	20,456	20,741	21,026	21,311	21,596	21,881	22,166	22,451	22,736	23,021	23,306	23,591	23,876	24,161	24,446	24,731	25,016	25,301	25,586	25,871	26,156	26,441	26,726	27,011	27,296	27,581	27,866	28,151	28,436	28,721	29,006	29,291	29,576	29,861	30,146	30,431	30,716	31,001	31,286	31,571	31,856	32,141	32,426	32,711	32,996	33,281	33,566	33,851	34,136	34,421	34,706	34,991	35,276	35,561	35,846	36,131	36,416	36,701	36,986	37,271	37,556	37,841	38,126	38,411	38,696	38,981	39,266	39,551	39,836	40,121	40,406	40,691	40,976	41,261	41,546	41,831	42,116	42,401	42,686	42,971	43,256	43,541	43,826	44,111	44,396	44,681	44,966	45,251	45,536	45,821	46,106	46,391	46,676	46,961	47,246	47,531	47,816	48,101	48,386	48,671	48,956	49,241	49,526	49,811	50,096	50,381	50,666	50,951	51,236	51,521	51,806	52,091	52,376	52,661	52,946	53,231	53,516	53,801	54,086	54,371	54,656	54,941	55,226	55,511	55,796	56,081	56,366	56,651	56,936	57,221	57,506	57,791	58,076	58,361	58,646	58,931	59,216	59,501	59,786	60,071	60,356	60,641	60,926	61,211	61,496	61,781	62,066	62,351	62,636	62,921	63,206	63,491	63,776	64,061	64,346	64,631	64,916	65,201	65,486	65,771	66,056	66,341	66,626	66,911	67,196	67,481	67,766	68,051	68,336	68,621	68,906	69,191	69,476	69,761	70,046	70,331	70,616	70,901	71,186	71,471	71,756	72,041	72,326	72,611	72,896	73,181	73,466	73,751	74,036	74,321	74,606	74,891	75,176	75,461	75,746	76,031	76,316	76,601	76,886	77,171	77,456	77,741	78,026	78,311	78,596	78,881	79,166	79,451	79,736	80,021	80,306	80,591	80,876	81,161	81,446	81,731	82,016	82,301	82,586	82,871	83,156	83,441	83,726	84,011	84,296	84,581	84,866	85,151	85,436	85,721	86,006	86,291	86,576	86,861	87,146	87,431	87,716	88,001	88,286	88,571	88,856	89,141	89,426	89,711	90,006	90,291	90,576	90,861	91,146	91,431	91,716	92,006	92,291	92,576	92,861	93,146	93,431	93,716	94,006	94,291	94,576	94,861	95,146	95,431	95,716	96,006	96,291	96,576	96,861	97,146	97,431	97,716	98,006	98,291	98,576	98,861	99,146	99,431	99,716	100,006	100,291	100,576	100,861	101,146	101,431	101,716	102,006	102,291	102,576	102,861	103,146	103,431	103,716	104,006	104,291	104,576	104,861	105,146	105,431	105,716	106,006	106,291	106,576	106,861	107,146	107,431	107,716	108,006	108,291	108,576	108,861	109,146	109,431	109,716	110,006	110,291	110,576	110,861	111,146	111,431	111,716	112,006	112,291	112,576	112,861	113,146	113,431	113,716	114,006	114,291	114,576	114,861	115,146	115,431	115,716	116,006	116,291	116,576	116,861	117,146	117,431	117,716	118,006	118,291	118,576	118,861	119,146	119,431	119,716	120,006	120,291	120,576	120,861	121,146	121,431	121,716	122,006	122,291	122,576	122,861	123,146	123,431	123,716	124,006	124,291	124,576	124,861	125,146	125,431	125,716	126,006	126,291	126,576	126,861	127,146	127,431	127,716	128,006	128,291	128,576	128,861	129,146	129,431	129,716	130,006	130,291	130,576	130,861	131,146	131,431	131,716	132,006	132,291	132,576	132,861	133,146	133,431	133,716	134,006	134,291	134,576	134,861	135,146	135,431	135,716	136,006	136,291	136,576	136,861	137,146	137,431	137,716	138,006	138,291	138,576	138,861	139,146	139,431	139,716	140,006	140,291	140,576	140,861	141,146	141,431	141,716	142,006	142,291	142,576	142,861	143,146	143,431	143,716	144,006	144,291	144,576	144,861	145,146	145,431	145,716	146,006	146,291	146,576	146,861	147,146	147,431	147,716	148,006	148,291	148,576	148,861	149,146	149,431	149,716	150,006	150,291	150,576	150,861	151,146	151,431	151,716	152,006	152,291	152,576	152,861	153,146	153,431	153,716	154,006	154,291	154,576	154,861	155,146	155,431	155,716	156,006	156,291	156,576	156,861	157,146	157,431	157,716	158,006	158,291	158,576	158,861	159,146	159,431	159,716	160,006	160,291	160,576	160,861	161,146	161,431	161,716	162,006	162,291	162,576	162,861	163,146	163,431	163,716	164,006	164,291	164,576	164,861	165,146	165,431	165,716	166,006	166,291	166,576	166,861	167,146	167,431	167,716	168,006	168,291	168,576	168,861	169,146	169,431	169,716	170,006	170,291	170,576	170,861	171,146	171,431	171,716	172,006	172,291	172,576	172,861	173,146	173,431	173,716	174,006	174,291	174,576	174,861	175,146	175,431	175,716	176,006	176,291	176,576	176,861	177,146	177,431	177,716	178,006	178,291	178,576	178,861	179,146	179,431	179,716	180,006	180,291	180,576	180,861	181,146	181,431	181,716	182,006	182,291	182,576	182,861	183,146	183,431	183,716	184,006	184,291	184,576	184,861	185,146	185,431	185,716	186,006	186,291	186,576	186,861	187,146	187,431	187,716	188,006	188,291	188,576	188,861	189,146	189,431	189,716	190,006	190,291	190,576	190,861	191,146	191,431	191,716	192,006	192,291	192,576	192,861	193,146	193,431	193,716	194,006	194,291	194,576	194,861	195,146	195,431	195,716	196,006	196,291	196,576	196,861	197,146	197,431	197,716	198,006	198,291	198,576	198,861	199,146	199,431	199,716	200,006	200,291	200,576	200,861	201,146	201,431	201,716	202,006	202,291	202,576	202,861	203,146	203,431	203,716	204,006	204,291	204,576	204,861	205,146	205,431	205,716	206,006	206,291	206,576	206,861	207,146	207,431	207,716	208,006	208,291	208,576	208,861	209,146	209,431	209,716	210,006	210,291	210,576	210,861	211,146	211,431	211,716	212,006	212,291	212,576	212,861	213,146	213,431	213,716	214,006	214,291	214,576	214,861	215,146	215,431	215,716	216,006	216,291	216,576	216,861	217,146	217,431	217,716	218,006	218,291	218,576	218,861	219,146	219,431	219,716	220,006	220,291	220,576	220,861	221,146	221,431	221,716	222,006	222,291	222,576	222,861	223,146	223,431	223,716	224,006	224,291	224,576	224,861	225,146	225,431	225,716	226,006	226,291	226,576	226,861	227,146	227,431	227,716	228,006	228,291	228,576	228,861	229,146	229,431	229,716	230,006	230,291	230,576	230,861	231,146	231,431	231,716	232,006	232,291	232,576	232,861	233,146	233,431	233,716	234,006	234,291	234,576	234,861	235,146	235,431	235,716	236,006	236,291	236,576	236,861	237,146	237,431	237,716	238,006	238,291	238,576	238,861	239,146	239,431	239,716	240,006	240,291	240,576	240,861	241,146	241,431	241,716	242,006	242,291	242,576	242,861	243,146	243,431	243,716	244,006	244,291	244,576	244,861	245,146	245,431	245,716	246,006	246,291	246,576	246,861	247,146	247,431	247,716	248,006	248,291	248,576	248,861	249,146	249,431	249,716	250,006	250,291	250,576	250,861	251,146	251,431	251,716	252,006	252,291	252,576	252,861	253,146	253,431	253,716	254,006	254,291	254,576	254,861	255,146	255,431	255,716	256,006	256,291	256,576	256,861	257,146	257,431	257,716	258,006	258,291	258,576	258,861	259,146	259,431	259,716	260,006	260,291	260,576	260,861	261,146	261,431	261,716	262,006	262,291	262,576	262,861	263,146	263,431

County Employees Retirement System
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
39932	JEFFERSON CO SHERIFF	0.923791%	178,572	(6,470)	172,102
39934	KENTON CO SHERIFF	0.203638%	39,364	(1,426)	37,938
39936	CAMPBELL CO SHERIFF	0.000000%	-	-	-
39938	FAYETTE CO SHERIFF	0.509373%	98,464	(3,567)	94,897
39940	DAVISS CO SHERIFF	0.306891%	59,323	(2,149)	57,174
39944	HARDIN COUNTY SHERIFF	0.270792%	52,345	(1,896)	50,449
39946	WARREN COUNTY SHERIFF	0.369440%	71,414	(2,587)	68,827
39948	BOONE COUNTY SHERIFF	1.577202%	304,879	(11,046)	293,833
39952	MADISON COUNTY SHERIFF	0.191576%	37,032	(1,342)	35,690
39962	BULLITT CO SHERIFF	0.260674%	50,389	(1,826)	48,563
A156	CITY OF ANCHORAGE	0.039096%	7,557	(274)	7,283
AB19	BELLEVUE/DAYTON FIRE	0.171640%	33,179	(1,202)	31,977
AC19	CAMPBELL CO FIRE DIST 1	0.068378%	13,218	(479)	12,739
AD19	SOUTHERN CAMPBELL F DIST	0.075974%	14,686	(532)	14,154
AS02	ALLEN CO AMBULANCE SVC	0.117946%	22,799	(826)	21,973
AS20	WOODFORD CO FIRE DISTRICT	0.058239%	11,258	(408)	10,850
B008	BURLINGTON FIRE PRO DIST	0.326757%	63,163	(2,288)	60,875
B015	CITY OF HILLVIEW	0.161809%	31,278	(1,133)	30,145
B045	CITY OF BELLEFONTE	0.034324%	6,635	(240)	6,395
B048	CITY OF HARLAN	0.008456%	1,635	(59)	1,576
B100	CITY OF SCIENCE HILL	0.010745%	2,077	(75)	2,002
B256	BUECHEL FIRE PROTECT DIST	0.000000%	-	-	-
B259	CITY OF LUDLOW	0.143054%	27,653	(1,002)	26,651
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2.555405%	493,969	(17,896)	476,073
B656	LOUISVILLE AIRPORT AUTHOR	0.329487%	63,691	(2,308)	61,383
B956	LAKE DREAMLAND FIRE DIST	0.000000%	-	-	-
C106	CITY OF SIMPSONVILLE	0.065460%	12,654	(458)	12,196
C156	FAIRDALE FIRE DISTRICT	0.150119%	29,019	(1,051)	27,968
C256	LOUISVILLE/JEFF CO METRO	24.074811%	4,653,751	(168,604)	4,485,147
C356	INDIAN HILLS POLICE DEPT	0.025717%	4,971	(180)	4,791
D024	CITY OF PEMBROKE	0.000000%	-	-	-
D071	CITY OF LEWISBURG	0.000000%	-	-	-
D098	CITY OF COAL RUN VILLAGE	0.029137%	5,632	(204)	5,428
D106	SIMPSONVILLE RURAL FIRE	0.085411%	16,510	(598)	15,912
G015	ZONETON FIRE PROT DIST	0.241005%	46,587	(1,688)	44,899
GS06	SHELBY CO SUB FIRE DIST	0.024780%	4,790	(174)	4,616
J002	CITY OF SCOTTSVILLE	0.105033%	20,303	(736)	19,567
J003	CITY OF LAWRENCEBURG	0.122996%	23,776	(861)	22,915
J007	CITY OF MIDDLESBORO	0.316823%	61,243	(2,219)	59,024
J024	CITY OF HOPKINSVILLE	1.281075%	247,637	(8,972)	238,665
J026	CLAY CO BD OF ED	0.008900%	1,720	(62)	1,658
J037	CITY OF FRANKFORT	1.284983%	248,392	(8,999)	239,393
J040	CITY OF LANCASTER	0.023646%	4,571	(166)	4,405
J059	KENTON COUNTY AIRPORT BD	1.377370%	266,251	(9,646)	256,605
J063	CITY OF LONDON	0.403878%	78,071	(2,829)	75,242
J067	CITY OF WHITESBURG	0.053722%	10,385	(376)	10,009
J084	CITY OF HARRODSBURG	0.196612%	38,006	(1,377)	36,629
J090	CITY OF BARDSTOWN	0.421880%	81,551	(2,955)	78,596
J100	CITY OF SOMERSET	1.010424%	195,319	(7,076)	188,243
J113	CITY OF MORGANFIELD	0.013980%	2,702	(98)	2,604
J118	CITY OF CORBIN	0.289431%	55,948	(2,027)	53,921
J156	CITY OF JEFFERSONTOWN	0.726696%	140,473	(5,089)	135,384
J210	BOYD CO AMBULANCE SERVICE	0.427562%	82,649	(2,994)	79,655
J256	CITY OF ST MATTHEWS	0.332412%	64,256	(2,328)	61,928
J259	CITY OF PARK HILLS	0.032618%	6,305	(228)	6,077
J319	CITY OF ALEXANDRIA	0.123906%	23,951	(868)	23,083
J324	CITY OF OAK GROVE	0.143488%	27,737	(1,005)	26,732
J356	CITY OF WEST BUECHEL	0.030497%	5,895	(214)	5,681
J359	CITY OF FORT WRIGHT	0.268054%	51,816	(1,877)	49,939

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
J410	CANNONSBURG VOL FIRE DEPT	0.010864%	2,100	(76)	2,024
J419	CITY OF COLD SPRING	0.075099%	14,517	(526)	13,991
J456	CITY OF SHIVELY	0.538734%	104,139	(3,773)	100,366
J510	CITY OF CATLETTSBURG	0.082295%	15,908	(576)	15,332
J619	CITY OF FORT THOMAS	0.590122%	114,073	(4,133)	109,940
J719	CITY OF SOUTHGATE	0.040174%	7,766	(281)	7,485
J756	CITY OF PROSPECT	0.003073%	594	(22)	572
J819	CITY OF BELLEVUE	0.105596%	20,412	(740)	19,672
J859	CITY OF VILLA HILLS	0.109945%	21,253	(770)	20,483
J919	CITY OF DAYTON	0.090533%	17,500	(634)	16,866
J956	OKOLONA FIRE DISTRICT	0.778655%	150,517	(5,453)	145,064
J959	CITY OF INDEPENDENCE	0.297113%	57,433	(2,081)	55,352
K001	CITY OF COLUMBIA	0.102897%	19,890	(721)	19,169
K010	CITY OF ASHLAND	1.181848%	228,456	(8,277)	220,179
K011	CITY OF DANVILLE	0.641104%	123,928	(4,490)	119,438
K016	CITY OF MORGANTOWN	0.050659%	9,793	(355)	9,438
K018	CITY OF MURRAY	0.497306%	96,131	(3,483)	92,648
K019	CITY OF NEWPORT	0.908679%	175,651	(6,364)	169,287
K026	CITY OF MANCHESTER	0.053287%	10,301	(373)	9,928
K029	CITY OF BURKESVILLE	0.036265%	7,010	(254)	6,756
K034	LEX/FAYETTE URBAN CO GOVT	2.222652%	429,647	(15,566)	414,081
K041	CITY OF WILLIAMSTOWN	0.055596%	10,747	(389)	10,358
K043	CITY OF LEITCHFIELD	0.149072%	28,816	(1,044)	27,772
K049	CITY OF CYNTHIANA	0.216130%	41,779	(1,514)	40,265
K065	CITY OF BEATTYVILLE	0.040936%	7,913	(287)	7,626
K071	CITY OF RUSSELLVILLE	0.222545%	43,019	(1,559)	41,460
K078	CITY OF LEBANON	0.116644%	22,548	(817)	21,731
K079	CITY OF BENTON	0.076299%	14,749	(534)	14,215
K090	NELSON COUNTY BD OF ED	0.000000%	-	-	-
K091	CITY OF CARLISLE	0.000000%	-	-	-
K099	CITY OF STANTON	0.038839%	7,508	(272)	7,236
K103	CITY OF MOREHEAD	0.183889%	35,547	(1,288)	34,259
K105	CITY OF GEORGETOWN	1.139242%	220,220	(7,979)	212,241
K106	CITY OF SHELBYVILLE	0.439972%	85,048	(3,081)	81,967
K108	CITY OF TAYLORSVILLE	0.003886%	751	(27)	724
K111	CITY OF CADIZ	0.051705%	9,995	(362)	9,633
K114	CITY OF BOWLING GREEN	2.875381%	555,822	(20,137)	535,685
K115	CITY OF SPRINGFIELD	0.054729%	10,579	(383)	10,196
K120	CITY OF VERSAILLES	0.442570%	85,550	(3,099)	82,451
K200	CITY OF FERGUSON	0.001635%	316	(11)	305
K256	JEFFERSONTOWN FIRE DIST	0.952163%	184,057	(6,668)	177,389
K315	MT WASHINGTON FIRE P DIST	0.161778%	31,272	(1,133)	30,139
K356	ST MATTHEWS FIRE DIST.	1.255693%	242,730	(8,794)	233,936
K414	CITY OF SMITHS GROVE	0.021781%	4,210	(153)	4,057
K419	ALEXANDRIA FIRE DISTRICT	0.194363%	37,571	(1,361)	36,210
K456	CAMP TAYLOR FIRE PRO DIST	0.000000%	-	-	-
K559	CITY OF TAYLOR MILL	0.167253%	32,331	(1,171)	31,160
K656	MCMAHAN FIRE PRO DIST 14	0.000000%	-	-	-
K659	CITY OF EDGEWOOD	0.242034%	46,786	(1,695)	45,091
K719	CENTRAL CAMPBELL CO FIRE	0.237044%	45,822	(1,660)	44,162
K759	LAKESIDE/CRESTVIEWHLS POL	0.118758%	22,956	(832)	22,124
K856	HIGHVIEW FIRE DISTRICT	0.000000%	-	-	-
K859	CITY OF FORT MITCHELL	0.249719%	48,272	(1,749)	46,523
L001	ADAIR CO AMBULANCE SER	0.100147%	19,359	(701)	18,658
L005	CITY OF GLASGOW	0.521008%	100,713	(3,649)	97,064
L009	CITY OF PARIS	0.355770%	68,772	(2,492)	66,280
L015	CITY OF MT WASHINGTON	0.230009%	44,462	(1,611)	42,851
L025	CITY OF WINCHESTER	0.938661%	181,447	(6,574)	174,873
L031	EDMONSON CO AMBULANCE DIS	0.018433%	3,563	(129)	3,434
L035	CITY OF FLEMINGSBURG	0.035797%	6,920	(251)	6,669

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
L039	CITY OF WARSAW	0.036168%	6,991	(253)	6,738
L044	GREEN CO AMBULANCE SVC	0.031174%	6,026	(218)	5,808
L050	CITY OF MUNFORDVILLE	0.040288%	7,788	(282)	7,506
L052	CITY OF EMINENCE	0.062061%	11,997	(435)	11,562
L057	CITY OF NICHOLASVILLE	1.079651%	208,701	(7,561)	201,140
L061	CITY OF BARBOURVILLE	0.022958%	4,438	(161)	4,277
L072	CITY OF EDDYVILLE	0.026991%	5,218	(189)	5,029
L073	CITY OF PADUCAH	1.550760%	299,768	(10,861)	288,907
L077	CITY OF SALYERSVILLE	0.025152%	4,862	(176)	4,686
L086	CITY OF TOMPKINSVILLE	0.041041%	7,933	(287)	7,646
L090	CITY OF NEW HAVEN	0.000000%	-	-	-
L107	CITY OF FRANKLIN	0.203301%	39,299	(1,424)	37,875
L108	SPENCER CO FIRE DIST	0.011508%	2,225	(81)	2,144
L110	CITY OF ELKTON	0.015843%	3,063	(111)	2,952
L156	CITY OF LYNDON	0.223619%	43,226	(1,566)	41,660
L159	ELSMERE FIRE PROTECTION	0.112356%	21,719	(787)	20,932
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	1.121937%	216,875	(7,857)	209,018
L756	PLEASURE RIDGE PARK FIRE	1.064011%	205,677	(7,452)	198,225
L956	WORTHINGTON FIRE DEPT	0.000000%	-	-	-
M014	CITY OF HARDINSBURG	0.034927%	6,752	(245)	6,507
M015	BULLITT CO FISCAL COURT	0.006956%	1,345	(49)	1,296
M022	CITY OF OLIVE HILL	0.027795%	5,373	(195)	5,178
M042	CITY OF MAYFIELD	0.524330%	101,355	(3,672)	97,683
M054	CITY OF DAWSON SPRINGS	0.026325%	5,089	(184)	4,905
M059	KENTON COUNTY FISCAL CT	0.462812%	89,463	(3,241)	86,222
M069	CITY OF STANFORD	0.095671%	18,494	(670)	17,824
M076	CITY OF RICHMOND	1.187845%	229,615	(8,319)	221,296
M081	CITY OF MAYSVILLE	0.417586%	80,721	(2,925)	77,796
M082	CITY OF BRANDENBURG	0.044694%	8,640	(313)	8,327
M085	CITY OF EDMONTON	0.045375%	8,771	(318)	8,453
M096	CITY OF FALMOUTH	0.000000%	-	-	-
M109	CITY OF CAMPBELLSVILLE	0.223637%	43,230	(1,566)	41,664
M110	CITY OF GUTHRIE	0.000000%	-	-	-
M118	WHITLEY CO FISCAL COURT	0.006694%	1,294	(47)	1,247
M315	CITY OF PIONEER VILLAGE	0.042896%	8,292	(300)	7,992
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	-	-	-
N008	CITY OF FLORENCE	1.714714%	331,461	(12,009)	319,452
N011	CITY OF PERRYVILLE	0.005167%	999	(36)	963
N012	CITY OF BROOKSVILLE	0.000000%	-	-	-
N014	CITY OF IRVINGTON	0.021515%	4,159	(151)	4,008
N022	CITY OF GRAYSON	0.070205%	13,571	(492)	13,079
N050	CITY OF HORSE CAVE	0.038886%	7,517	(272)	7,245
N051	CITY OF HENDERSON	1.022068%	197,569	(7,158)	190,411
N054	CITY OF MADISONVILLE	1.009176%	195,077	(7,068)	188,009
N076	MADISON CO EMS	0.453982%	87,756	(3,179)	84,577
N087	CITY OF MT STERLING	0.201087%	38,871	(1,408)	37,463
N088	MORGAN CO AMBULANCE SERV	0.012071%	2,333	(85)	2,248
N093	CITY OF LAGRANGE	0.105307%	20,356	(738)	19,618
N094	CITY OF OWENTON	0.021333%	4,124	(149)	3,975
N099	CITY OF CLAY CITY	0.000000%	-	-	-
N100	CITY OF BURNSIDE	0.026991%	5,217	(189)	5,028
N104	CITY OF JAMESTOWN	0.007424%	1,435	(52)	1,383
P007	CITY OF PINEVILLE	0.020245%	3,913	(142)	3,771
P015	CITY OF LEBANON JUNCTION	0.019250%	3,721	(135)	3,586
P033	ESTILL COUNTY EMS	0.092328%	17,847	(647)	17,200
P041	CITY OF DRY RIDGE	0.185926%	35,940	(1,302)	34,638
P043	CITY OF CLARKSON	0.000000%	-	-	-

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
P079	CITY OF CALVERT CITY	0.055066%	10,644	(386)	10,258
P093	SOUTH OLDHAM FIRE DEPT	0.136823%	26,448	(958)	25,490
P116	CITY OF MONTICELLO	0.072385%	13,992	(507)	13,485
P117	CITY OF CLAY	0.000000%	-	-	-
R015	CITY OF SHEPHERDSVILLE	0.784666%	151,679	(5,495)	146,184
R017	CITY OF PRINCETON	0.090201%	17,436	(632)	16,804
R045	CITY OF RUSSELL	0.135952%	26,280	(952)	25,328
R057	CITY OF WILMORE	0.055539%	10,736	(389)	10,347
R104	CITY OF RUSSELL SPRINGS	0.058017%	11,215	(406)	10,809
R105	CITY OF STAMPING GROUND	0.008540%	1,651	(60)	1,591
TS59	INDEPENDENCE FIRE DIST	0.419838%	81,156	(2,940)	78,216
V001	ADAIR COUNTY FISCAL COURT	0.075195%	14,535	(527)	14,008
V002	ALLEN COUNTY FISCAL COURT	0.119119%	23,026	(834)	22,192
V003	ANDERSON CO FISCAL COURT	0.086146%	16,652	(603)	16,049
V005	BARREN CO FISCAL CT	0.227549%	43,986	(1,594)	42,392
V007	BELL CO FISCAL CT	0.050286%	9,720	(352)	9,368
V008	BOONE CO FISCAL CT	0.464492%	89,788	(3,253)	86,535
V009	BOURBON CO FISCAL COURT	0.046701%	9,027	(327)	8,700
V011	BOYLE COUNTY FISCAL COURT	0.378417%	73,149	(2,650)	70,499
V012	BRACKEN CO FISCAL COURT	0.035887%	6,937	(251)	6,686
V013	BREATHITT CO FISCAL COURT	0.016441%	3,178	(115)	3,063
V014	BRECKINRIDGE CO FISCAL CT	0.073180%	14,146	(513)	13,633
V017	CALDWELL CO FISCAL COURT	0.015969%	3,087	(112)	2,975
V019	CAMPBELL CO FISCAL CT	0.361053%	69,793	(2,529)	67,264
V023	CASEY CO FISCAL COURT	0.043717%	8,451	(306)	8,145
V025	CLARK COUNTY FISCAL COURT	0.298621%	57,725	(2,091)	55,634
V030	DAVISS CO FISCAL COURT	0.671053%	129,717	(4,700)	125,017
V032	ELLIOTT CO FISCAL CT	0.022490%	4,347	(158)	4,189
V035	FLEMING CO FISCAL COURT	0.045567%	8,808	(319)	8,489
V037	FRANKLIN CO FISCAL COURT	0.662179%	128,002	(4,637)	123,365
V041	GRANT COUNTY FISCAL COURT	0.142630%	27,571	(999)	26,572
V043	GRAYSON CO FISCAL COURT	0.192854%	37,279	(1,351)	35,928
V047	HARDIN CO FISCAL COURT	0.867853%	167,759	(6,078)	161,681
V049	HARRISON CO FISCAL COURT	0.058121%	11,235	(407)	10,828
V052	HENRY CO FISCAL COURT	0.042520%	8,219	(298)	7,921
V054	HOPKINS CO FISCAL COURT	0.245028%	47,365	(1,716)	45,649
V057	JESSAMINE CO FISCAL COURT	0.653219%	126,270	(4,575)	121,695
V060	KNOTT CO FISCAL CT	0.019568%	3,783	(137)	3,646
V062	LARUE CO FISCAL COURT	0.030123%	5,823	(211)	5,612
V063	LAUREL COUNTY FISCAL COUR	0.018029%	3,485	(126)	3,359
V067	LETCHER CO FISCAL COURT	0.031293%	6,049	(219)	5,830
V070	LIVINGSTON CO FISCAL CT	0.058324%	11,274	(408)	10,866
V072	LYON COUNTY FISCAL COURT	0.013534%	2,616	(95)	2,521
V073	MCCRACKEN CO FISCAL COURT	0.703666%	136,021	(4,928)	131,093
V076	MADISON CO FISCAL COURT	0.151578%	29,301	(1,062)	28,239
V078	MARION CO FISCAL COURT	0.075341%	14,564	(528)	14,036
V079	MARSHALL CO FISCAL COURT	0.289237%	55,911	(2,026)	53,885
V081	MASON CO FIS CT	0.076850%	14,855	(538)	14,317
V082	MEADE COUNTY FISCAL COURT	0.073361%	14,181	(514)	13,667
V083	MENIFEE CO FISCAL COURT	0.030195%	5,837	(211)	5,626
V087	MONTGOMERY CO FISCAL CT	0.096455%	18,645	(676)	17,969
V088	MORGAN CO FISCAL CT	0.007174%	1,387	(50)	1,337
V090	NELSON CO FISCAL CT	0.244249%	47,214	(1,711)	45,503
V093	OLDHAM CO FISCAL COURT	0.578066%	111,742	(4,048)	107,694
V094	OWEN COUNTY FISCAL COURT	0.033735%	6,521	(236)	6,285
V096	PENDLETON CO FISCAL COURT	0.039820%	7,697	(279)	7,418
V100	PULASKI CO FISCAL CT	0.455253%	88,002	(3,188)	84,814
V103	ROWAN CO FISCAL COURT	0.039114%	7,561	(274)	7,287
V105	SCOTT CO FISCAL CT	1.411154%	272,781	(9,883)	262,898
V106	SHELBY CO FISCAL COURT	0.575143%	111,177	(4,028)	107,149

The accompanying notes are an integral part of these schedules.

County Employees Retirement System
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2024

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	2024 Proportionate Share	Employer Contributions for FYE June 30, 2024		
			Employer Contributions	Implicit Subsidy	Total Contributions
(1)	(2)	(3)	(5)	(6)	(7)
V107	SIMPSON CO FISCAL COURT	0.135869%	26,264	(952)	25,312
V108	SPENCER CO TREASURER	0.194080%	37,516	(1,359)	36,157
V109	TAYLOR COUNTY FISCAL COUR	0.065371%	12,636	(458)	12,178
V112	TRIMBLE CO FISCAL COURT	0.014326%	2,769	(100)	2,669
V113	UNION COUNTY FISCAL COURT	0.016869%	3,261	(118)	3,143
V115	WASHINGTON CO FIS COURT	0.046664%	9,020	(327)	8,693
V119	CITY OF HIGHLAND HEIGHTS	0.093904%	18,152	(658)	17,494
V120	WOODFORD CO FISCAL COURT	0.159114%	30,757	(1,114)	29,643
V159	CITY OF ERLANGER	0.749584%	144,897	(5,250)	139,647
V171	CITY OF ADAIRVILLE	0.008479%	1,639	(59)	1,580
V196	CITY OF BUTLER	0.006829%	1,320	(48)	1,272
V197	CITY OF HAZARD	0.010535%	2,037	(74)	1,963
V205	BARREN/METCALFE CO AMB SR	0.310712%	60,062	(2,176)	57,886
V298	CITY OF PIKEVILLE	0.092967%	17,971	(651)	17,320
V330	CITY OF OWENSBORO	2.063056%	398,796	(14,448)	384,348
V347	CITY OF RADCLIFF	0.555060%	107,295	(3,887)	103,408
V359	CITY OF ELSMERE	0.136120%	26,313	(953)	25,360
V376	CITY OF BERA	0.481275%	93,032	(3,371)	89,661
V408	UNION EMERGENCY SERVICES	0.368890%	71,308	(2,583)	68,725
V447	CITY OF ELIZABETHTOWN	1.123927%	217,259	(7,871)	209,388
V608	WALTON FIRE DIST/EMS	0.276268%	53,404	(1,935)	51,469
V647	CITY OF VINE GROVE	0.044992%	8,697	(315)	8,382
V708	HEBRON FIRE PROTECTION DI	0.521106%	100,732	(3,649)	97,083
V808	POINT PLEASANT FIRE DIST	0.147647%	28,541	(1,034)	27,507
V919	CITY OF WILDER	0.198000%	38,274	(1,387)	36,887
V959	CITY OF COVINGTON	2.836249%	548,257	(19,863)	528,394
TOTAL		100.000000%	19,330,373	(700,337)	18,630,036

County Employees Retirement System
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024

Note 1 - Organization

Under the provisions of Kentucky Revised Statutes Sections 61.505 and 78.782 the Kentucky Public Pensions Authority (KPPA) oversees the administration and operation of the personnel and accounting systems for the 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 Board and its 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's Combining Statement of Changes in Fiduciary Net Position – Insurance Fund in CERS's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024, 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 and 75. The net OPEB liability at June 30, 2024, 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.

The CERS Nonhazardous and CERS Hazardous Insurance Plans are reported as OPEB trust funds and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the CERS Board and required by the employers, and the employees' contributions are set by Kentucky Revised Statute 78.5536(3)(b)(1). CERS recognized employer and employee contributions to the plans through June

**County Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)**

30, 2024. 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, 2024. KPPA contracts with DEI and Humana to administer the claims. DEI administers retiree claims for retirees who are non-Medicare eligible, and Humana administers retiree claims for members who are Medicare eligible. Since the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB 74 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

The plans are charged administrative expenses based on the number of members and dependents electing an insurance policy provided by DEI or Humana, monthly. The administrative expenses are reported in CERS’s basic financial statements included in the ACFR.

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2024, and includes the following for each individual employer:

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

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

The components of the net OPEB liability of CERS for participating employers as of June 30, 2024, calculated in accordance with GASB Statement No. 74, are as follows (dollars in thousands):

	CERS Nonhazardous	CERS Hazardous	Ins Total
Total OPEB Liability	\$ 3,534,297	\$ 1,873,669	\$5,407,966
Fiduciary Net Position	3,707,277	1,752,366	\$5,459,643
Net OPEB Liability	<u>\$ (172,980)</u>	<u>\$ 121,303</u>	<u>\$ (51,677)</u>

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

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

For financial reporting, the actuarial valuation was performed by Gabriel Roeder Smith (GRS). GRS completed reports by plan in compliance with GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans* for the fiscal year ended June 30, 2024. The total OPEB liability, net OPEB liability (NOL), and sensitivity information are based on an actuarial valuation date of June 30, 2023. The total OPEB liability was rolled forward from the valuation date to the plan’s fiscal year ended June 30, 2024, using generally accepted actuarial principles.

**County Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)**

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 9 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 5.93% to 5.99% for the nonhazardous plan and from 5.97% to 6.02% for the hazardous plan. The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2023, 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, 2024, is determined using these updated assumptions.

There have been no plan provision changes that would materially impact the total OPEB liability since June 30, 2023. It is GRS's opinion that these procedures are reasonable and appropriate and comply with applicable requirements under GASB Statement No. 75.

Discount Rate

Single discount rates of 5.99% for CERS Nonhazardous and 6.02% for CERS Hazardous were used to measure the total OPEB liability as of June 30, 2024. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.50%, and a municipal bond rate of 3.97%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2024. 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.

**County Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)**

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

Basis of Accounting

The underlying financial information used to prepare allocation schedules is based on 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.

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.

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, 2024, are presented below (dollars in thousands):

	CERS Nonhazardous	CERS Hazardous
Per GRS Schedule A	\$ -	\$ 19,330
Retired Reemployed	-	529
*Other Employer Contributions	7,378	2,088
Write-Offs/Refunds	2,765	697
Total	\$ 10,143	\$ 22,644
Employer Contributions per Statement of Change in Fiduciary Net Position	\$ 10,143	\$ 22,644
	\$ -	\$ -
	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.

**County Employees Retirement System
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024
(Continued)**

Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for the Fiscal Year 2024

The following actuarial methods and assumptions, were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2024:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay
Remaining Amortization Period	30 years, closed period at June 30, 2019, <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
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	6.25%
Healthcare Trend Rates	
Pre - 65	Initial trend starting at 6.20% at January 1, 2024 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2023 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post - 65	Initial trend starting at 9.00% at January 1, 2024 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2023 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. The net OPEB liability as of June 30, 2024, is based on the June 30, 2023, actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are amortized over a closed five-year period.



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

To the Members
 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 General of the United States, the schedules of employer allocations of the County Employees Retirement System – OPEB Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous OPEB Plan (CERS Hazardous) as of and for the fiscal year ended June 30, 2024, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedules of OPEB amounts by employer of the CERS Nonhazardous and CERS Hazardous OPEB Plans as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated March 20, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the schedule of employer allocations, we considered County Employees Retirement System (CERS) internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedule of employer allocations, but not for the purpose of expressing an opinion on the effectiveness of CERS's internal control. Accordingly, we do not express an opinion on the effectiveness of CERS'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 entity's schedule of employer allocations will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether CERS's schedule of employer allocations 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 determination of schedule of employer allocations amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Blue & Co., LLC

Lexington, Kentucky

March 20, 2025