

Schedule of Employer Allocations and Pension Amounts by
Employer
June 30, 2025
County Employees Retirement System

County Employees Retirement System

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Independent Auditor's Report

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

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

Opinions

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

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

Basis for Opinions

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

Other Matters

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

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2026, on our consideration of pension plan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of pension plan's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering pension plan's internal control over financial reporting and compliance.

Restriction on Use

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

Eide Bailly LLP

Boise, Idaho
March 9, 2026

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

County Employees Retirement System (Nonhazardous)

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

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

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

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

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

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

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
G090	NELSON CO. DISPATCH	-	0.000000%
GS06	SHELBY CO SUB FIRE DIST	17,203	0.002620%
J001	ADAIR CO BD OF EDUCATION	839,088	0.127805%
J002	CITY OF SCOTTSVILLE	495,246	0.075433%
J003	CITY OF LAWRENCEBURG	512,520	0.078064%
J004	BALLARD CO BD OF ED	345,442	0.052616%
J005	GLASGOW BD OF EDUCATION	624,468	0.095115%
J006	BATH CO BD OF EDUC	621,481	0.094660%
J007	CITY OF MIDDLESBORO	241,994	0.036859%
J008	BOONE CO WATER DISTRICT	352,615	0.053708%
J009	BOURBON CO BD OF EDUCATIO	1,105,129	0.168327%
J010	FAIRVIEW BD OF EDUCATION	214,628	0.032691%
J011	DANVILLE CITY BD OF ED	633,318	0.096463%
J012	BRACKEN CO BD OF EDUC	374,677	0.057069%
J013	BREATHITT CO BD OF ED	646,896	0.098531%
J014	BRECKINRIDGE CO BD OF ED	959,594	0.146160%
J015	BULLITT CO BD OF ED	4,075,586	0.620769%
J016	BUTLER CO BD OF ED	601,236	0.091577%
J017	CALDWELL CO BD EDUCATION	639,160	0.097353%
J018	CALLOWAY CO BD OF EDUC	857,757	0.130648%
J019	SANITATION DISTRICT NO 1	2,918,334	0.444504%
J021	CARROLL CO BD OF ED	1,011,363	0.154045%
J022	CARTER CO BD OF ED	1,384,248	0.210841%
J023	CASEY CO BD OF ED	867,897	0.132193%
J024	CITY OF HOPKINSVILLE	1,755,507	0.267389%
J025	CLARK CO BD OF ED	2,097,576	0.319491%
J026	CLAY CO BD OF ED	1,136,970	0.173177%
J027	CLINTON CO BD OF ED	535,556	0.081573%
J028	CRITTENDEN CO BD OF ED	441,617	0.067265%
J029	CUMBERLAND CO BD OF ED	442,819	0.067448%
J030	DAVISS CO LIBRARY DIST	410,387	0.062508%
J031	EDMONSON CO BD OF EDUC	608,941	0.092750%
J032	ELLIOTT CO BD OF ED	298,565	0.045476%
J033	ESTILL CO CONSERVATION DI	18,560	0.002827%
J034	GREATER LEX CONV&VISITOR	494,292	0.075288%
J035	FLEMING CO BD OF ED	578,381	0.088096%
J037	CITY OF FRANKFORT	1,714,712	0.261175%

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Net Pension Liability and Sensitivity Analysis as of June 30, 2025				Pension Expense							Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources							Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
Participating Employer Code	Participating Employer Name	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Pension Expense (1)	Deferred Amounts from Changes in Plan Contributions		Gross Employer Pension Expense (2)	Proportionate Share of Nonemployer Contributions (3)	Net Employer Pension Expense (Expense Offset) (4)	Liability Experience (15)	Assumption Changes (16)	Investment Experience (17)	Total Deferred Outflow of Resources (18)	Liability Experience (19)	Assumption Changes (20)	Investment Experience (21)	Total Deferred Inflow of Resources (22)	Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,										
						Proportionate Share of Pension Expense (5)	Proportionate Share of Plan Contributions (6)												Liability Experience (15)	Assumption Changes (16)	Investment Experience (17)	Liability Experience (19)	Assumption Changes (20)	Investment Experience (21)	2026	2027	2028	2029	
10025	LEES GENERAL ASSEMBLY	\$ 220,093	\$ 291,708	\$ 162,251	\$ 10,641	\$ 8,899	\$ 18,540	\$ -	\$ 16,540	\$ 7,318	\$ -	\$ 8,345	\$ 103,818	\$ 119,279	\$ -	\$ -	\$ 30,312	\$ 1,189	\$ 31,400	\$ 66,725	\$ 12,096	\$ (7,171)	\$ (8,772)						
20025	JULI ADM OFF OF THE COURT	139,332,576	184,206,974	102,150,138	6,718,022	7,579,298	14,289,120	-	14,289,120	4,619,152	-	5,142,049	3,046,959	12,808,140	-	-	19,074,506	1,075,689	20,150,195	4,800,449	(5,214,836)	(4,527,949)	(2,381,700)						
35628	TRAN DEPT OF INTERIOR PRO	17,669,851	21,360,724	12,974,746	851,965	(1,686,565)	834,600	-	(834,600)	585,791	-	652,103	-	1,237,894	-	-	936,564	3,345,551	1,408,784	(1,726,682)	(1,726,682)	(1,726,682)	(1,726,682)						
39931	JEFFERSON CO CLERK	8,721,500	11,533,116	6,405,591	420,612	1,379,275	1,799,887	-	1,799,887	289,203	-	321,941	1,393,332	2,004,474	-	-	1,194,246	79,649	1,273,895	1,163,153	79,649	(283,455)	(149,117)						
39933	KENTON CO COURT CLERK	2,809,116	1,711,839	2,062,498	135,444	(151,517)	3,307	-	3,307	93,128	-	103,670	-	396,798	-	-	384,365	356,996	741,361	(177,220)	(228,248)	(91,277)	(48,018)						
39934	KENTON CO SHERIFF	1,241,463	1,643,943	933,059	99,964	18,844	78,798	-	78,798	41,223	-	45,890	14,732	101,845	-	-	170,239	10,756	181,995	19,913	(17,393)	(46,004)	(21,266)						
39935	CAMPBELL COUNTY CLERK	1,941,174	2,566,626	1,425,526	93,005	(128,029)	(34,404)	-	(34,404)	71,646	-	71,646	(128,029)	136,006	-	-	205,772	174,971	440,743	(87,515)	(120,955)	(63,081)	(13,186)						
39936	CAMPBELL CO SHERIFF	820,761	1,075,880	595,381	39,091	(73,523)	(34,811)	-	(34,811)	26,878	-	26,878	39,091	110,993	-	-	139,569	1,569	122,561	13,279	(28,658)	(26,544)	(13,899)						
39937	FAYETTE CO CLERK	6,149,928	8,130,616	4,515,813	296,523	(670,812)	(374,289)	-	(374,289)	203,882	-	216,962	841,920	503,170	-	-	408,844	503,170	1,345,090	(259,427)	(349,863)	(199,830)	(105,126)						
39938	FAYETTE CO SHERIFF	4,103,272	5,424,800	3,012,280	197,862	96,657	294,799	-	294,799	136,032	-	151,431	287,463	624,254	-	-	561,734	262,520	824,254	(91,755)	(243,569)	(133,328)	(70,139)						
39939	DWESS CO CLERK	2,389,049	3,026,276	1,680,800	110,368	18,714	139,087	-	139,087	75,987	-	84,477	58,995	219,369	-	-	113,369	80,203	193,572	80,203	(60,706)	(74,378)	(39,126)						
39940	DWESS CO SHERIFF	780,990	1,032,521	573,471	37,656	96,705	134,361	-	134,361	25,981	-	28,822	102,027	156,740	-	-	106,917	82,125	189,042	6,426	(25,377)	(37,377)	(10,351)						
39941	PINE CO CLERK	1,018,042	1,346,933	747,555	49,086	(104,498)	22,647	-	22,647	33,750	-	37,511	-	71,221	-	-	139,569	85,076	224,644	(40,867)	(62,774)	(23,079)	(17,405)						
39942	PINE CO SHERIFF	1,436,944	1,899,736	1,055,129	69,283	(83,349)	(14,066)	-	(14,066)	47,638	-	53,030	34,395	135,063	-	-	196,716	122,301	319,017	(16,167)	(96,534)	(46,691)	(24,562)						
39943	HARDEN COUNTY CLERK OFFIC	2,516,196	3,326,579	1,847,610	121,320	(60,373)	59,947	-	59,947	83,417	-	92,680	2,513	138,790	-	-	344,665	9,841	454,506	40,095	(50,842)	(81,759)	(45,010)						
39944	HARDEN COUNTY SHERIFF	1,249,807	1,623,328	917,717	60,360	65,719	132,399	-	132,399	41,684	-	46,214	80,029	169,887	-	-	171,097	171,097	342,194	(25,071)	(46,610)	(21,361)	(12,361)						
39945	WARREN COUNTY CLERKS OFF	2,545,299	3,365,055	1,868,880	122,723	(48,337)	74,386	-	74,386	84,382	-	93,934	348,449	446,939	-	-	348,449	99,490	446,939	(50,731)	(93,680)	(82,705)	(43,507)						
39946	WARREN COUNTY SHERIFF	4,130,372	5,460,627	3,032,879	199,149	(121,128)	380,277	-	380,277	136,990	-	152,611	235,576	515,937	-	-	565,444	800,596	1,366,040	320,990	(56,222)	(124,209)	(70,603)						
39947	BOONE COUNTY CLERK	3,023,130	3,996,780	2,219,846	145,762	(64,955)	210,717	-	210,717	100,223	-	111,568	169,037	380,238	-	-	413,864	1,550	415,414	148,247	(89,266)	(98,211)	(51,676)						
39948	BOONE COUNTY SHERIFF	830,214	1,097,334	609,469	40,020	(13,020)	27,000	-	27,000	27,517	-	30,612	18,962	65,111	-	-	113,628	107,318	220,946	(44,828)	(68,796)	(26,970)	(14,186)						
39949	CHRISTIAN COUNTY CLERK	1,082,113	1,430,889	794,728	52,184	(62,886)	(10,702)	-	(10,702)	35,381	-	39,843	14,404	60,238	-	-	146,518	117,713	264,231	19,478	(35,168)	(18,500)	(9,326)						
39950	CHRISTIAN COUNTY SHERIFF	4,490,623	5,936,904	3,297,407	216,519	(48,277)	412,776	-	412,776	165,726	-	185,726	19,705	334,304	-	-	614,762	215,868	830,630	(53,632)	(128,019)	(145,514)	(76,761)						
39951	MADISON COUNTY CLERK	2,099,408	2,775,558	1,541,569	102,234	(112,664)	112,664	-	112,664	69,600	-	77,478	13,558	360,686	-	-	387,607	45,482	433,089	45,482	(68,151)	(86,214)	(50,887)						
39952	MADISON COUNTY SHERIFF	831,428	1,099,468	610,654	40,098	87,384	137,492	-	137,492	57,950	-	64,901	107,264	165,325	-	-	113,849	11,876	125,725	68,765	12,273	(27,022)	(14,216)						
39961	BULLITT COUNTY CLERK	2,414,500	3,192,686	1,773,245	116,437	(10,223)	106,214	-	106,214	80,009	-	89,212	330,660	289,028	-	-	300,600	289,028	589,628	20,483	(90,762)	(78,468)	(41,280)						
39962	BULLITT CO SHERIFF	1,318,109	1,766,763	1,006,465	139,985	(37,555)	512,440	-	512,440	110,002	-	124,846	187,302	464,246	-	-	464,246	187,302	651,548	187,302	(99,771)	(107,816)	(56,718)						
54527	JRPS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
0144	BRECKENRIDGE CO ATTORNEY	-	-	-	-	(4,532)	(4,532)	-	(4,532)	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
182	WAYNE COUNTY ATTORNEY	182,152	241,081	133,898	8,792	(21,066)	(12,214)	-	(12,214)	6,045	-	6,730	14,918	27,693	-	-	24,964	12,252	37,216	121	(601)	(5,925)	(3,118)						
A051	HENDERSON CO TOURIST COMM	204,220	269,993	149,956	9,847	(41,488)	51,335	-	51,335	6,770	-	7,537	56,951	70,658	-	-	27,958	11,687	39,645	41,140	(6,930)	(6,636)	(3,491)						
A071	HOUSING AUTH OF PADUCAH	2,858,307	3,778,872	2,098,618	137,815	(48,267)	186,082	-	186,082	84,759	-	96,485	12,627	212,871	-	-	109,907	501,207	611,114	(5,628)	(146,978)	(92,875)	(48,959)						
A087	Red Wing Water District	302,769	400,281	222,320	14,598	(18,550)	151,158	-	151,158	10,037	-	11,174	79,138	100,349	-	-	41,449	84,209	125,658	41,449	(10,297)	(9,838)	(5,175)						
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
A156	CITY OF ANCHORAGE	1,042,915	1,378,804	765,799	50,285	(3,955)	54,240	-	54,240	34,575	-	38,489	11,704	84,768	-	-	142,774	19,155	161,929	6,164	(31,612)	(33,888)	(17,826)						
A819	BELLEUE/DAYTON FIRE	35,810	71,140	35,512	2,994	(12,005)	(9,411)	-	(9,411)	1,784	-	1,986	21,377	25,147	-	-	7,366	17,305	24,671	(3,176)	6,319	(1,748)	(900)						
A887	MT STEUBEN MONTGOMERY COUNTY INDUSTRIAL AUTH	205,445	273,612	150,865	9,906	(8,601)	99,507	-	99,507	6,811	-	7,582	135,722	151,115	-	-	28,152	80,014	108,166	28,152	(41,362)	(6,706)	(3,511)						
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
8008	BURLINGTON FIRE PRO DIST	118,093	156,320	87,155	5,723	(5,877)	11,600	-	11,600	3,905	-	4,380	3,566	11,881	-	-	16,240	4,709	20,949	(3,191)	(4,667)	(3,657)	(2,020)						
8010	HOUSING AUTHORITY OF CATLETTSBURG	431,868	570,958	317,115	20,623	(28,214)	(7,501)	-	(7,501)	14,117	-	15,938	14,117	30,255	-	-	59,122	41,976	101,098	(23,873)	(25,555)	(14,033)	(7,382)						
8015	CITY OF HILLVIEW	1,333,976	1,790,046	994,207	65,283	(58,134)	123,467	-	123,467	44,887	-	49,968	93,694	188,549	-	-	185,338	24,976	210,314	56,352	(10,998)	(43,995)	(23,444)						
8017	PENNSVILLE EMER ASST CTR	432,959	620,164	333,256	71,888	(60,882)	(98,194)	-	(98,194)	30,861	-	34,513	8,048	39,861	-	-	42,147	33,333	75,500	(13,630)	(20,909)	(14,751)	(7,750)						
8018	W KY ED COOPERATIVE	282,426	366,945	192,696	12,653	(11,283)	1,370	-	1,370	8,700	-	9,685	3,526	21,567	-	-	15,926	4,222	42,148	3,894	(11,463)	(8,527)	(4,485)						
8019	CAMPBELL FIRE RESCUE	194,816	257,660	143,051	9,393	(84,514)	93,807	-	93,807	6,659	-	7,350																	

City Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense			Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,								
		Discount Rate 6.50%	Discount Rate 7.00%	Discount Rate 7.50%	Proportionate Share of Aggregate Plan Contributions	Deferred Amounts From Changes In Proportionate Share & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change In Proportionate & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change In Proportionate & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2025	2027	2028	2029	
G087	MT STRLING - MONTGOMERY COUNTY PARKS AND RECREATION	510,829	675,350	375,095	24,630	222,606	247,236	247,236	16,935	-	18,852	342,874	378,661	-	69,932	-	334,193	69,932	224,836	109,223	(16,938)	(8,732)		
G090	NELSON CO DISASTER	-	-	-	-	(547,214)	(547,214)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G506	SHELBY CO SUB FIRE DIST	145,792	192,747	107,053	7,029	(2,704)	4,325	4,325	5,380	-	10,213	-	10,213	-	19,959	-	19,959	15,925	(2,300)	(3,559)	(2,300)	(2,494)	(121,567)	
G001	ADAIR CO BO OF EDUC	7,111,813	9,462,305	5,222,120	342,902	(405,344)	802,883	802,883	622,883	-	236,771	262,461	408,233	-	973,602	-	709,400	148,003	(463,223)	(231,885)	(463,223)	(231,885)	(121,567)	
G002	CITY OF SCOTTSVILLE	4,197,536	5,549,423	3,082,197	202,387	158,315	360,722	360,722	360,722	-	139,157	154,509	93,588	387,654	-	574,639	-	574,639	128,387	(128,387)	(163,991)	(71,752)	(74,254)	
G003	CITY OF LAWRENCEBURG	4,143,941	5,742,980	3,189,700	209,446	(166,412)	13,034	13,034	144,010	-	160,513	-	160,513	208,323	-	394,832	-	394,832	122,028	(122,028)	(168,912)	(141,148)	(74,254)	
G004	BALLARD CO BO OF ED	2,927,864	3,879,832	2,149,893	141,169	(154,795)	(13,626)	(13,626)	97,065	-	108,662	-	108,662	205,117	-	400,812	-	438,441	839,263	(102,434)	(186,528)	(95,135)	(50,048)	
G005	GLASGOW BO OF EDUCATION	5,292,759	6,997,381	3,886,405	255,194	(131,153)	124,039	124,039	175,485	-	195,328	54,809	425,602	-	724,574	35,222	759,796	90,443	(162,186)	(171,978)	(90,443)	(90,443)		
G006	BATH CO BO OF EDUC	5,207,440	6,963,807	3,867,854	253,973	(224,227)	29,746	29,746	174,626	-	194,394	60,401	429,421	-	721,088	101,754	822,863	26,523	(159,189)	(171,566)	(90,946)	(90,946)		
G007	CITY OF MIDDLESBORO	2,051,052	2,711,628	1,506,061	98,993	(225,951)	(127,058)	(127,058)	67,996	-	75,694	-	75,694	143,600	-	315,319	176,354	(176,354)	(56,645)	(56,645)	(56,645)	(56,645)		
G008	BOONE CO WATER DISTRICT	2,988,829	3,951,168	2,194,512	144,099	12,188	156,287	156,287	99,079	-	110,295	64,935	273,769	-	409,141	45,656	454,797	45,948	(178,780)	(97,110)	(51,086)	(51,086)		
G009	BOURBON CO BO OF EDUCATION	9,366,706	12,385,411	6,877,852	451,623	46,295	497,908	497,908	310,525	-	540,320	1,182,250	1,182,250	-	1,992,504	1,411,509	337,978	1,411,509	(337,978)	(337,978)	(337,978)	(337,978)		
G010	FAIRVIEW BO OF EDUCATION	1,819,120	2,404,998	1,335,756	87,710	72,517	160,227	160,227	67,134	-	77,134	47,290	274,731	-	249,036	-	249,036	61,713	(61,713)	(59,109)	(31,098)	(31,098)		
G011	DANVILLE CITY BO OF ED	5,987,789	7,096,330	3,941,484	258,811	2,884	261,695	261,695	177,852	-	198,697	99,486	475,285	-	728,843	204,408	939,248	66,444	(265,988)	(176,416)	(91,755)	(91,755)		
G012	BRACKEN CO BO OF EDUC	1,175,095	1,498,428	723,843	113,117	71,655	224,572	224,572	109,279	-	117,197	209,997	432,473	-	454,744	119,854	554,298	64,873	(25,328)	(103,187)	(54,283)	(54,283)		
G013	BREATHITT CO BO OF ED	5,482,845	7,248,687	4,025,983	264,339	(99,029)	225,360	225,360	181,767	-	202,344	144,603	538,714	-	750,597	189,840	940,437	122,547	(262,395)	(178,155)	(99,721)	(99,721)		
G014	BRECKINRIDGE CO BO OF ED	8,133,203	10,752,638	5,972,107	392,148	(4,281)	387,867	387,867	297,867	-	300,155	69,680	609,467	-	1,113,638	210,159	1,323,797	81,067	(261,988)	(264,273)	(138,025)	(138,025)		
G015	BULLITT CO BO OF ED	34,543,243	46,668,475	23,364,661	1,665,528	(497,182)	1,168,346	1,168,346	1,145,177	-	1,274,813	963,691	3,183,861	-	4,728,939	1,353,520	6,082,459	1,353,520	(985,891)	(1,122,417)	(590,470)	(590,470)		
G016	BUTLER CO BO OF ED	5,095,884	6,737,099	3,741,842	245,702	(206,207)	39,495	39,495	168,039	-	188,063	97,622	387,067	-	497,622	270,862	768,484	98,484	(126,514)	(185,881)	(87,107)	(87,107)		
G017	CALDWELL CO BO EDUCATION	5,417,204	7,182,025	3,977,850	261,199	(174,021)	87,178	87,178	179,594	-	199,524	33,724	413,242	-	613,242	63,991	677,233	90,820	(174,564)	(176,025)	(95,602)	(95,602)		
G018	CALLOWAY CO BO OF EDUC	7,270,024	9,611,458	5,138,286	350,530	4,074	354,604	354,604	241,016	-	268,299	151,536	600,851	-	752,387	138,458	1,133,718	44,185	(216,555)	(236,226)	(124,271)	(124,271)		
G019	SANITATION DISTRICT NO 1	24,734,820	32,792,085	18,342,462	1,193,607	(60,723)	820,008	820,008	612,835	-	1,123,843	912,835	2,246,678	-	3,369,515	752,299	4,121,814	166,632	(999,470)	(800,711)	(422,800)	(422,800)		
G021	CARROLL CO BO OF ED	8,571,971	11,332,718	6,294,289	413,304	(261,530)	151,774	151,774	116,347	-	131,347	138,145	1,308,663	-	1,473,495	133,368	1,606,863	98,435	(234,772)	(278,310)	(146,526)	(146,526)		
G022	CARRI CO BO OF ED	11,732,435	15,511,063	8,454,977	565,688	(184,732)	380,956	380,956	310,788	-	326,584	1,086,140	1,779,997	-	2,866,137	169,837	3,035,974	49,402	(442,888)	(381,220)	(205,550)	(205,550)		
G023	CASBY CO BO OF ED	7,350,997	9,725,119	5,461,414	354,675	(145,068)	209,607	209,607	143,862	-	170,222	203,865	1,732,023	-	2,007,629	209,276	2,216,905	53,197	(175,540)	(239,619)	(125,414)	(125,414)		
G024	CITY OF HOPKINSVILLE	14,879,099	19,671,162	10,925,512	717,407	1,305,989	2,023,396	2,023,396	1,493,272	-	1,649,111	1,018,141	2,600,524	-	3,208,935	1,030,546	4,239,481	209,153	(483,448)	(483,448)	(254,337)	(254,337)		
G025	CLARK CO BO OF ED	17,778,161	23,904,181	13,054,453	857,197	1,381,384	504,187	504,187	389,388	-	466,108	501,433	1,746,928	-	2,433,842	741,339	3,175,181	741,339	(657,869)	(577,674)	(303,879)	(303,879)		
G026	CLAY CO BO OF ED	9,636,588	12,740,213	7,076,023	464,635	546,872	1,013,507	1,013,507	719,472	-	855,617	987,388	1,642,497	-	2,634,885	1,119,240	3,754,125	34,582	(313,123)	(164,724)	(164,724)			
G027	CLINTON CO BO OF ED	4,339,202	5,801,128	3,319,078	218,861	(184,732)	33,129	33,129	169,801	-	182,930	87,519	318,005	-	400,449	159,688	560,137	78,101	(48,913)	(187,493)	(77,391)	(77,391)		
G028	CITIZENS CO BO OF ED	3,743,021	4,968,523	2,746,452	180,472	(112,460)	68,012	68,012	124,089	-	136,176	124,089	250,275	-	360,264	149,495	509,759	66,911	(12,422)	(124,622)	(55,981)	(55,981)		
G029	CUMBERLAND CO BO OF ED	3,753,204	4,964,986	2,755,930	180,963	276,824	457,787	457,787	328,431	-	356,862	256,201	519,138	-	775,339	210,919	986,258	135,769	(124,432)	(124,432)	(64,156)	(64,156)		
G030	DAVIES CO LIBRARY DIST	3,478,113	4,598,523	2,554,081	167,709	(29,930)	137,779	137,779	115,313	-	128,567	2,262	240,042	-	476,178	25,752	501,930	36,057	(119,467)	(113,013)	(59,457)	(59,457)		
G031	EDMONSON CO BO OF EDUC	5,161,156	6,821,393	3,789,771	248,849	1,623,873	52,176	52,176	171,103	-	190,272	181,575	361,775	-	543,350	281,742	825,092	118,237	(234,562)	(187,702)	(88,223)	(88,223)		
G032	ELLIOTT CO BO OF ED	2,530,502	3,346,599	1,838,152	122,012	(15,189)	106,823	106,823	85,895	-	93,990	46,430	177,265	-	243,795	146,378	390,173	88,314	(88,314)	(82,226)	(42,226)	(42,226)		
G033	ESTILL CO CONSERVATION DI	157,311	207,976	115,511	7,985	(6,944)	1,041	1,041	5,941	-	6,982	5,941	11,923	-	17,905	7,985	25,890	2,986	(5,941)	(5,941)	(2,986)	(2,986)		
G034	GREATER LEIX CONVOYSDR	4,189,468	5,538,756	3,076,273	201,998	476,602	138,889	138,889	678,600	-	717,489	368,296	1,085,787	-	1,454,285	373,534	1,827,819	379,462	(83,457)	(136,129)	(71,613)	(71,613)		
G035	FLEMING CO BO OF ED	4,902,180	6,481,010	3,599,608	236,362	(121,024)	115,338	115,338	162,517	-	180,814	150,628	408,056	-	568,682	171,104	739,786	2,403	(110,466)	(159,287)	(85,796)	(85,796)		
G037	CITY OF FRANKFORT	16,333,315	21,214,013	10,671,627	700,734	(618,207)	82,527	82,527	481,808	-	563,350	409,898	1,428,147	-	1,889,998	472,822	2,362,820	32,418	(346,023)	(472,233)	(248,427)	(248,427)		
G038	FALCON COUNTY BO OF EDUC	1,633,518	2,159,396	1,199,265	116,188	7,159,396	78,752	78,752	194,340	-	213,092	64,850	407,677	-	472,527	223,600	696,127	85,885	(48,439)	(153,072)	(77,919)	(77,919)		
G039	FAYETTE CO BO OF EDUC	5,767,985	7,620,513	4,235,064	278,088	709,961	191,207	191,207	102,063	-	112,652	648,224	1,009,283	-	1,657,506	789,577	2,447,083	509,237	(382,609)	(489,885)	(268,589)	(268,589)		

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense									Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
		Discount Rate 6.50%	Discount Rate 7.00%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Contributions	Deferred Amounts From Changes In Proportionate Share of Differences Between Employer Contributions & Proportionate Share of Plan Contributions			Gross Employer Pension Expense (Expense Offset)	Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change In Proportionate & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change In Proportionate & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029
						(9)	(10)	(11)														(14)	(15)	(16)	(17)
0054	HOPKINS CO BD OF ED	19,583,815	25,864,670	14,366,459	943,284	224,927	1,168,211	-	1,168,211	648,579	-	722,000	944,247	2,114,826	-	-	2,678,269	63,162	2,741,431	859,149	(315,649)	(635,689)	(334,417)		
0055	JACKSON CO BD OF ED	6,635,105	8,772,051	4,872,072	319,316	412,421	732,337	-	732,337	219,967	-	244,668	973,439	1,438,234	-	-	906,340	100,095	1,609,095	435,316	142,296	(215,995)	(113,418)		
0056	JEFF CO METRO SEWER DIST	109,124,863	144,534,772	80,275,848	971,178	2,569,929	7,841,107	-	7,841,107	3,624,137	-	4,034,618	4,824,996	12,483,511	-	-	14,966,476	700,736	16,526,212	1,474,503	(1,936,699)	(3,552,305)	(1,868,755)		
0057	JESSAMINE CO BD OF ED	27,627,761	36,526,011	20,286,858	1,132,102	799,954	2,127,056	-	2,127,056	915,322	-	1,029,606	743,278	2,678,906	-	-	3,782,243	870,525	4,652,768	685,277	(1,249,259)	(897,718)	(472,262)		
0058	PAINTSVILLE GAS/WATER SYS	3,791,366	5,021,307	2,783,478	125,804	5,205	186,054	-	186,054	125,804	-	139,016	89,646	305,200	-	-	119,616	30,119	549,140	90,999	(96,802)	(232,300)	(64,807)		
0059	KENTON COUNTY AIRPORT BD	52,466,205	69,361,563	38,523,114	2,129,087	2,892,256	5,422,613	-	5,422,613	1,739,352	-	1,936,250	595,721	4,179,325	-	-	4,784,656	674,656	7,857,205	601,389	(1,587,649)	(1,704,794)	(896,835)		
0060	KNOTT CO BD OF EDUCATION	6,237,944	8,233,757	4,579,099	300,285	(565,832)	(265,575)	-	(265,575)	206,469	-	229,841	-	486,310	-	-	-	379,598	1,232,898	193,194	(59,871)	(202,365)	(106,458)		
0061	KNOX CO BD OF EDUCATION	12,300,579	16,262,188	9,032,158	593,801	(917,955)	(324,614)	-	(324,614)	407,789	-	453,951	16,250	877,900	-	-	1,683,938	901,645	2,585,583	(326,899)	(770,749)	(999,884)	(210,261)		
0062	LARUE CO PUBLIC LIBRARY	384,098	441,700	245,324	16,109	7,993	24,102	-	24,102	11,076	-	12,330	24,775	48,181	-	-	45,738	-	45,738	22,700	(16,900)	(10,650)	(5,711)		
0063	CITY OF LONDON	5,092,327	6,792,317	3,170,186	245,527	(61,659)	153,868	-	153,868	168,819	-	187,599	208,170	564,918	-	-	897,127	399,215	1,286,342	(165,644)	(465,646)	(87,066)	(47,966)		
0064	LAWRENCE CO BD OF ED	6,705,163	8,864,673	4,923,515	323,294	(415,907)	(92,213)	-	(92,213)	227,289	-	247,453	12,726	482,468	-	-	917,931	149,525	1,067,456	(25,331)	(227,169)	(217,872)	(134,616)		
0065	LEE CO BD OF ED	2,511,633	3,282,546	1,894,260	121,100	(249,532)	(122,832)	-	(122,832)	83,366	-	91,951	-	175,957	-	-	343,840	294,232	608,072	(57,441)	(140,139)	(81,613)	(42,923)		
0066	LESLE CO BD OF ED	5,475,110	7,238,462	4,030,303	263,986	16,299	280,285	-	280,285	181,511	-	202,605	24,370	497,939	-	-	749,538	43,865	1,026,360	92,289	(206,260)	(177,903)	(93,590)		
0067	CITY OF WHITESBURG	1,882,445	2,488,718	1,382,255	90,763	(182,614)	(91,851)	-	(91,851)	62,407	-	69,671	367,199	499,077	-	-	257,705	113,694	371,399	145,633	(69,389)	(61,166)	(31,778)		
0068	ELECT CO BD OF MANCHESTER	1,700,338	2,248,225	1,248,684	81,963	(130,648)	(49,551)	-	(49,551)	66,276	-	62,758	-	119,134	-	-	232,802	115,009	347,811	(41,952)	(102,421)	(55,256)	(29,068)		
0069	LINCOLN CO BD OF EDUC	11,578,085	16,307,795	8,500,080	558,275	343,844	902,219	-	902,219	383,856	-	427,310	349,842	1,141,008	-	-	1,585,112	349,842	1,974,442	(47,942)	(317,397)	(376,228)	(197,921)		
0070	LIVINGSTON CO BD OF ED	3,760,215	4,971,256	2,761,078	182,302	(446,644)	(264,342)	-	(264,342)	124,659	-	138,770	11,908	275,337	-	-	354,770	165,249	680,119	(92,757)	(225,569)	(222,183)	(64,376)		
0071	LOGAN CO BD OF EDUCATION	8,504,139	11,243,039	6,244,480	410,033	94,479	504,512	-	504,512	281,929	-	311,844	217,602	511,200	-	-	1,164,209	187,241	1,351,450	249,572	(385,355)	(276,236)	(145,366)		
0072	LYON CO PUBLIC LIBRARY	282,792	373,208	207,283	13,611	2,228	15,839	-	15,839	9,309	-	10,418	6,444	24,221	-	-	38,645	1,272	39,917	6,309	(6,808)	(9,173)	(4,824)		
0073	PAULDIN WATER WORKS	6,446,075	8,525,452	4,732,271	310,802	(67,515)	243,807	-	243,807	213,700	-	237,891	55,154	506,705	-	-	882,462	30,558	913,020	75,306	(205,889)	(209,453)	(110,188)		
0074	MCCREARY CO BD OF EDUCATION	7,994,589	10,569,381	5,870,325	385,465	(750,500)	(365,035)	-	(365,035)	265,037	-	295,039	1,094,452	2,897,039	-	-	3,600,076	1,299,546	2,287,998	(69,844)	(839,645)	(1,052,769)	(336,656)		
0075	MCLAIN CO BD OF ED	3,853,367	5,094,408	2,829,478	185,793	(412,645)	(226,852)	-	(226,852)	94,148	-	102,208	-	209,955	-	-	337,332	86,002	423,334	4,658	(157,551)	(125,208)	(60,867)		
0076	MADISON CO BD OF ED	30,851,027	40,787,119	22,853,514	1,482,505	(339,282)	1,143,223	-	1,143,223	1,022,773	-	1,148,243	78,101	2,239,427	-	-	4,223,478	375,503	4,598,981	381,991	(1,231,344)	(2,002,446)	(527,355)		
0077	MADISON CO BD OF ED	5,576,719	7,620,724	4,227,055	277,562	(376,347)	(98,785)	-	(98,785)	190,845	-	212,449	-	400,294	-	-	788,084	461,070	1,249,154	(247,672)	(312,724)	(387,652)	(80,403)		
0078	MARION CO BD OF EDUCATION	7,132,301	9,420,378	5,371,207	343,889	(525,941)	(182,052)	-	(182,052)	236,450	-	263,117	696,467	1,967,667	-	-	2,786,165	736,165	3,523,832	(69,211)	(231,571)	(312,916)	(121,316)		
0079	MARSHALL COUNTY BD OF ED	11,515,034	14,696,007	8,162,288	535,963	(972,972)	(437,009)	-	(437,009)	329,963	-	370,947	1,521,761	4,088,086	-	-	5,609,847	488,086	2,009,847	(277,803)	(402,092)	(561,191)	(190,211)		
0080	MARTIN CO BD OF ED	5,523,467	7,302,392	4,055,811	266,118	(223,675)	42,441	-	42,441	183,114	-	203,843	762,518	1,286,889	-	-	1,569,407	330,731	1,286,889	(293,414)	(332,627)	(379,475)	(84,416)		
0081	MASON CO BD OF ED	7,279,261	9,623,670	5,345,068	350,975	75,298	426,273	-	426,273	263,122	-	288,440	195,803	705,765	-	-	996,524	149,566	1,146,090	97,599	(176,707)	(236,526)	(124,428)		
0082	MEADE CO PUBLIC LIBRARY	909,699	1,202,083	667,980	43,862	30,933	134,215	-	134,215	30,933	-	33,572	30,586	94,316	-	-	124,537	229	124,766	46,228	(113,569)	(29,559)	(15,551)		
0083	MENFEE CO BD OF ED	2,763,119	3,651,293	2,029,070	133,255	(286,974)	(153,719)	-	(153,719)	115,520	-	125,980	253,544	635,810	-	-	778,276	257,544	1,035,820	1,134,479	(170,718)	(89,798)	(47,284)		
0084	CITY OF HARRISBURG	3,132,173	4,167,383	2,314,600	151,804	(1,006,483)	(854,679)	-	(854,679)	104,501	-	116,330	413,130	1,412,876	-	-	1,844,406	430,283	1,844,406	(900,265)	(567,203)	(102,424)	(53,883)		
0085	METCALFE CO BD OF ED	4,414,055	5,835,675	3,241,184	212,877	(340,717)	(127,840)	-	(127,840)	160,900	-	180,827	40,602	349,857	-	-	604,380	162,913	767,293	(51,264)	(137,214)	(145,436)	(75,452)		
0086	MONROE CO BOARD OF ED	7,528,777	9,953,547	5,528,285	383,006	(470,041)	(92,034)	-	(92,034)	1,090,883	-	1,209,884	432,369	1,889,091	-	-	2,548,208	1,189,091	239,114	(95,067)	(244,633)	(128,695)	(69,892)		
0087	MT STEUBEN WATER WORKS	3,552,227	4,709,502	2,635,898	171,795	(88,327)	83,468	-	83,468	98,237	-	111,463	27,810	277,389	-	-	305,193	99,924	507,587	77,200	(150,899)	(115,748)	(60,892)		
0088	MORGAN CO BD OF EDUCATION	5,443,726	7,199,969	3,997,258	302,473	(775,788)	(473,315)	-	(473,315)	185,265	-	200,900	762,861	2,088,669	-	-	2,851,530	708,669	953,810	(100,659)	(69,459)	(176,844)	(93,053)		
0089	MULLENBERRY CO LIB DIST	881,488	1,125,658	625,200	41,083	(72,448)	(31,365)	-	(31,365)	29,011	-	28,227	31,422	59,649	-	-	116,561	67,885	184,446	(39,699)	(42,881)	(27,666)	(14,554)		
0090	CITY OF BARRISTOWN	11,636,891	15,384,747	8,544,820	501,811	641,143	1,202,224	-	1,202,224	385,766	-	429,658	1,093,080	2,607,364	-	-	3,700,444	167,364	3,867,808	75,384	(443,508)	(578,119)	(198,916)		
0091	NICHOLAS CO BD OF ED	2,722,308	3,599,073	1,998,956	131,258	(194,800)	(63,542)	-	(63,542)	90,250	-	100,466	-	190,716	-	-	372,882	169,931	542,813	(102,514)	(114,390)	(88,456)	(46,358)		
0092	OHIO CO BD OF ED	9,931,511	13,146,121	7,282,282	478,853	(1,294,712)	(815,859)	-	(815,859)	229,449	-	266,511	1,599,613	4,481,822	-	-	6,381,822	1,599,613	4,481,822	(409,232)	(622,706)	(808,765)	(249,765)		
0093	OHLEIGH COUNTY BD OF ED	36,100,174	47,726,740	26,534,504	1,741,030	(4,274,448)	2,168,478	-	2,168,478	1,197,091	-	1,332,024	2,016,872	5,146,567	-	-	4,943,514	3,972,816	1,972,816	(570,072)	(1,173,299)	(617,283)	(249,361)		
0094	OWEN CO BD OF ED	5,766,472	7,623,661	4,234,247	278,035	56,602	334,637	-	334,637	191,170	-	212,811	177,779	430,961	-	-	578,925	133,026	924,611	(11,442)	(223,088)	(387,717)	(86,569)		
0095	OWEN CO BD OF EDUCATION	3,462,389	4,577,521	2,542,285	166,942	(441,181)	(274,239)	-	(274,239)	144,785	-	161,779	475,999	1,166,564	-	-	1,642,564	475,999	2,118,563	189,371	(183,911)	(312,504)	(99,185)		
0096	PENDLETON CO BD OF ED	6,971,707	9,217,062	5,119,235	336,146	(418,647)	(85,501)	-	(85,501)	754,793	-	831,146	691,999	1,180,487	-	-	964,420	1,180,487	1,069,587	21,376	(226,532)	(119,172)	(59,569)		
0097																									

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025					Pension Expenses					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
		Discount Rate 6.5% (A)	Discount Rate Less 1.00% 5.50% (B)	Discount Rate Plus 1.00% 7.50% (C)	Proportionate Share of Aggregate Plan Pension Expense (D)	Deferred Amounts from Changes in Proportionate Share of Plan Contributions (E)	Gross Employer Pension Expense (F)	Proportionate Share of Nonemployer Contributions (G)	Net Employer Pension Expense (Expense Offset) (H)	Liability Experience (I)	Assumption Changes (J)	Investment Experience (K)	Total Deferred Outflow of Resources (L)	Liability Experience (M)	Assumption Changes (N)	Investment Experience (O)	Total Deferred Inflow of Resources (P)	Differences Between & Proportionate Share of Plan Contributions (Q)	2025 (R)	2027 (S)	2028 (T)	2029 (U)				
																							(1)	(2)	(3)	(4)
1108	SPENCER CO BD OF EDUC	10,926,349	14,445,363	8,033,078	526,822	555,959	1,080,781	-	1,080,781	302,230	-	402,335	336,326	-	1,495,807	-	1,495,807	436,517	(288,731)	(155,031)	(186,771)	(176,833)				
1109	TAYLOR CO BD OF ED	10,145,204	11,677,170	7,596,417	488,906	488,906	376,789	-	376,789	242,967	-	381,792	207,206	-	1,416,262	-	1,416,262	194,326	(278,709)	(136,515)	(176,833)	(176,833)				
1110	TODD CO BD OF ED	6,718,085	8,882,550	4,933,444	323,946	(200,221)	73,705	-	73,705	222,738	-	247,952	-	470,990	-	470,990	429,084	1,848,866	(200,195)	(344,821)	(218,311)	(114,847)				
1111	TRINGO CO BD OF ED	5,174,377	6,840,698	3,706,312	249,477	(466,537)	(137,060)	-	(137,060)	171,534	-	300,952	39,468	401,954	-	401,954	708,185	912,723	(90,246)	(161,951)	(116,235)	(86,464)				
1112	TRIMBLE CO BD OF ED	3,713,974	4,930,121	2,727,123	179,072	81,563	240,635	-	240,635	133,126	-	137,064	-	262,164	-	262,164	508,440	11,092	519,532	54,565	(127,771)	(120,479)	(63,844)			
1113	CITY OF MORGANFIELD	3,650,315	4,821,960	2,480,399	176,003	(227,640)	(51,637)	-	(51,637)	121,015	-	134,714	-	255,729	-	255,729	499,725	208,308	708,033	(103,512)	(167,783)	(118,410)	(62,398)			
1115	SPRINGFIELD WATER & SEWER	1,920,395	2,538,891	1,410,122	92,593	92,593	185,573	-	185,573	30,674	-	30,674	-	70,872	-	70,872	262,900	25,448	288,348	48,285	(76,196)	(62,400)	(12,826)			
1117	CITY OF SEREE	638,592	844,242	468,910	30,790	67,074	97,864	-	97,864	21,171	-	23,567	-	46,506	-	46,506	87,423	33,031	122,454	31,223	(15,506)	(20,750)	(10,915)			
1118	CITY OF CORBIN	3,939,952	5,209,879	2,893,056	199,968	58,985	248,953	-	248,953	138,617	-	145,403	-	343,671	-	343,671	111,238	650,614	67,345	(179,596)	(128,621)	(67,345)				
1119	WOLFE CO BD OF EDUCATION	3,638,740	4,810,658	2,671,880	175,445	(313,895)	(138,450)	-	(138,450)	130,631	-	134,287	-	264,584	-	264,584	498,140	216,545	714,685	(107,998)	(171,335)	(118,234)	(62,200)			
1120	WOODFORD CO BD OF ED	14,988,053	19,815,208	11,005,556	722,660	1,108,343	1,831,003	-	1,831,003	496,884	-	553,132	-	2,007,986	-	2,007,986	2,051,851	-	2,051,851	1,000,701	(331,358)	(487,088)	(556,200)			
1124	PENNBILE NAR TASK FORCE	55,256	73,053	40,574	2,664	(3,411)	(767)	-	(767)	1,830	-	2,039	-	3,871	-	3,871	7,565	2,551	10,116	(882)	(1,795)	(946)	(946)			
1134	LEX-FAY CO-HUM RIGHTS COM	377,947	499,671	277,522	18,223	33,527	51,750	-	51,750	12,540	-	13,948	-	28,264	-	28,264	51,741	23,794	75,535	31,223	(16,347)	(12,281)	(6,461)			
1135	FLEMING COSERV	1,214,472	1,605,612	891,771	58,557	(56,431)	2,126	-	2,126	40,262	-	44,820	-	85,682	-	85,682	53,356	118,616	(15,472)	(31,605)	(39,462)	(20,760)				
1154	CITY OF EARLENTON	355,466	469,950	261,014	17,139	330	17,469	-	17,469	11,784	-	13,118	-	27,296	-	27,296	48,663	59,619	108,282	22,429	34,745	(11,550)	(6,078)			
1156	CITY OF JEFFERSONTOWN	7,857,311	10,307,890	5,109,523	378,846	(163,948)	214,897	-	214,897	202,465	-	224,862	-	427,327	-	427,327	1,075,699	150,636	1,226,335	14,568	(300,786)	(255,508)	(128,311)			
1178	LEBANON HOUSING AUTHORITY	516,895	683,369	379,549	24,922	(19,011)	5,911	-	5,911	11,784	-	13,118	-	26,836	-	26,836	7,810	70,762	40,464	6,475	(16,796)	(8,834)	(8,834)			
1179	MARSHALL CO TOURISM COM	137,835	182,227	101,210	6,646	4,200	10,846	-	10,846	4,569	-	5,087	-	12,509	-	12,509	18,869	21,875	7,008	18	(4,479)	(2,356)	(2,356)			
1200	CITY OF BLOOMFIELD	606,093	799,974	444,312	29,175	5,081	34,256	-	34,256	20,060	-	22,331	-	42,391	-	42,391	82,837	36,589	119,417	102,290	88,650	(104,944)	(104,944)			
1200	SOMERSET-PULASKI CONV & V	302,658	400,134	222,238	14,593	6,670	21,263	-	21,263	11,170	-	12,434	-	25,352	-	25,352	3,006	18,572	4,702	(13,200)	(9,834)	(5,173)	(5,173)			
1203	FRONTIER HOUSING INC	296,593	392,115	217,264	14,300	(6,979)	(70,678)	-	(70,678)	9,833	-	10,946	-	20,779	-	20,779	40,603	75,272	115,875	(55,477)	(24,214)	(9,837)	(5,969)			
1205	GEORGETOWN-SCOTT CO P COM	1,045,976	1,382,850	768,047	9,852	(5,966)	44,476	-	44,476	34,676	-	38,621	-	73,355	-	73,355	143,193	7,295	150,488	14,222	(18,958)	(13,987)	(17,879)			
1205	BOYD CO AMBULANCE SERVICE	204,332	270,140	150,038	9,852	36,367	46,219	-	46,219	7,542	-	8,397	-	15,939	-	15,939	27,973	32,407	7,449	(6,439)	(6,439)	(6,439)				
1214	COVAD ACTION SOUTHERN INC	7,919,746	10,470,433	5,815,368	381,864	(1,234,966)	(852,746)	-	(852,746)	292,555	-	322,777	-	645,332	-	645,332	843,252	1,937,458	(538,892)	(424,028)	(217,317)	(138,378)				
1217	CITY OF PROVIDENCE	3,120,621	4,125,870	2,291,432	150,463	(209,528)	(99,063)	-	(99,063)	103,455	-	115,146	-	218,601	-	218,601	427,210	606,831	(79,913)	(157,550)	(101,399)	(53,342)				
1219	CAMPBELL CO PUBLIC LIBRAR	3,566,401	4,715,000	2,638,762	171,957	(87,548)	84,373	-	84,373	118,233	-	131,618	-	249,851	-	249,851	488,327	101,725	590,052	(10,819)	(152,446)	(115,883)	(60,963)			
1224	HOUSING AUTH OF HOPKINSVILLE	1,003,741	1,327,012	737,034	48,396	(40,202)	8,194	-	8,194	37,043	-	47,272	-	94,315	-	94,315	137,411	151,900	289,311	(29,078)	(92,870)	(82,615)	(17,556)			
1234	LUIC HOUSING AUTHORITY	6,772,717	8,953,984	4,973,119	326,511	45,508	372,059	-	372,059	224,529	-	246,946	-	471,475	-	471,475	101,089	1,030,268	201,772	(118,219)	(220,007)	(155,770)				
1256	CITY OF ST MATTHEWS	2,862,536	3,788,464	2,101,953	138,019	(138,496)	1,233	-	1,233	94,899	-	105,441	-	200,340	-	200,340	301,879	60,189	461,018	(6,831)	(209,951)	(81,631)	(46,931)			
1259	CITY OF PARK HILLS	251,186	332,084	188,442	12,111	1,212	13,323	-	13,323	8,327	-	9,270	-	18,597	-	18,597	1,305	35,692	7,805	(5,747)	(8,162)	(4,293)				
1265	SCOTT CO SOLID CORNER DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
1310	CANNONSBURG WATER DIST	979,201	1,294,569	719,015	47,213	1,294,569	53,403	-	53,403	15,426	-	16,899	-	32,325	-	32,325	134,052	6,244	140,296	11,060	(34,200)	(31,817)	(16,740)			
1314	BOWLING GREEN WARREN SUPPLY	466,813	617,158	342,775	22,508	1,376	23,884	-	23,884	15,476	-	17,028	-	32,504	-	32,504	63,906	22,027	85,933	(10,146)	(13,822)	(15,168)	(7,978)			
1317	PROVIDENCE MUN HOUSING AUTH	136,505	180,761	93,700	16,659	18,896	35,655	-	35,655	11,664	-	12,815	-	24,480	-	24,480	4,455	50,754	9,989	(7,338)	(11,227)	(9,905)				
1319	CITY OF ALEXANDRIA	1,299,498	1,718,024	954,205	62,656	(48,672)	13,984	-	13,984	43,081	-	47,558	-	90,639	-	90,639	177,900	48,846	226,746	45,257	(63,665)	(42,225)	(23,217)			
1324	CITY OF OAK GROVE	3,098,975	4,097,052	2,375,528	149,419	514,949	664,368	-	664,368	424,547	-	464,567	-	929,114	-	929,114	424,247	308,008	732,257	(100,695)	(155,974)	(155,974)				
1334	CENTRAL KY ED COOPERATIVE	191,199	252,778	140,395	3,517	(5,642)	3,517	-	3,517	5,973	-	6,575	-	12,548	-	12,548	26,175	49,020	(20,969)	(15,378)	(6,213)	(2,267)				
1356	CITY OF WEST BUECHEL	243,295	321,785	178,722	11,735	(87,203)	(75,468)	-	(75,468)	8,089	-	8,982	-	17,061	-	17,061	33,321	73,817	(47,094)	(39,953)	(7,909)	(4,161)				
1359	CITY OF FORT WRIGHT	844,872	1,116,577	600,378	36,466	77,392	113,850	-	113,850	71,387	-	78,180	-	153,567	-	153,567	11,021	136,663	12,335	(23,908)	(27,653)	(14,441)				
1405	GEORGETOWN HOUSING AUTHORITY	826,230	1,091,331	606,690	39,837	7	39,844	-	39,844	27,391	-	29,847	-	57,238	-	57,238	113,110	22,983	136,093	38,998	(26,847)	(14,123)				
1414	WARREN CO PLANNING COMM	1,589,558	2,101,237	1,167,045	76,632	(55,261)	131,813	-	131,813	52,090	-	56,655	-	108,745	-	108,745	217,562	40,339	147,901	(49,209)	(14,440)	(27,169)				
1417	WEBSTER CO CONDOR DIST	167,772	221,806	121,181	8,089	8,810	16,899	-	16,899	5,562	-	6,192	-	11,751	-	11,751	22,968	1,130	26,098	(3,280)	(4,288)	(5,451)	(2,868)			
1419	CITY OF COLD SPRING	745,177	985,438	547,321	35,939	(22,11																				

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025					Pension Expense						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Contributions (%)	Proportionate Share of Differences Between Employer Contributions & Proportionate Share of Plan Contributions (%)	Gross Employer Pension Expense (Expense Offset)	Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029						
																								(1)	(2)	(3)	(4)	(5)	(6)
8610	BOYO CO CONSERVATION DIST	86,284	113,839	63,211	4.151	(895)	3,156	-	2,864	-	3,177	6,091	-	-	-	-	-	-	11,785	1,495	13,280	376	(1,356)	(2,797)	(1,472)				
8614	BOYO GRN CONW & VIST RUR	757,452	1,003,407	556,387	36.321	28,891	65,412	-	1,156	-	27,564	36,656	-	-	-	-	-	-	33,422	2,347	137,114	2,347	(21,818)	(24,612)	(12,947)				
8619	CITY OF FORT THOMAS	3,946,907	5,218,075	2,898,163	190.303	(7,914)	182,369	-	182,369	-	130,848	145,660	-	-	-	-	-	-	540,328	8,502	548,830	144,422	(84,232)	(128,247)	(67,467)				
8656	OHIO VALLEY ED COOP	11,675,509	15,435,803	8,371,177	562.943	2,024,238	2,587,181	-	2,587,181	-	307,066	400,883	-	-	-	-	-	-	1,598,367	-	1,598,367	1,284,407	(124,126)	(379,734)	(198,577)				
8710	BIG SANDY WATER DISTRICT	645,270	851,900	473,813	31.112	19,344	70,456	-	-	-	23,814	52,574	-	-	-	-	-	-	88,337	-	88,337	48,050	(6,450)	(20,967)	(11,030)				
8714	BOWLING GREEN WARREN COMM ED	784,218	1,036,788	575,841	37.812	(126,246)	(88,434)	-	(88,434)	-	28,941	59,599	-	-	-	-	-	-	107,309	71,827	181,286	(8,006)	(48,453)	(25,462)	(13,406)				
8719	CITY OF SOUTHGATE	506,366	669,318	371,745	24.610	5,961	30,211	-	30,211	-	16,764	38,684	-	-	-	-	-	-	66,307	-	66,307	(2,335)	(10,327)	(16,450)	(6,653)				
8734	ACCESS TO JUSTICE FNDTRN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
8756	CITY OF PROSPECT	546,468	723,507	401,287	26.350	(33,553)	(37,185)	-	(37,185)	-	18,118	20,168	-	-	-	-	-	-	74,815	63,690	138,505	(33,751)	(39,369)	(17,757)	(9,342)				
8759	N KY COMMUNITY ACT COMM	7,604,011	10,053,010	5,583,528	366.633	(525,271)	(158,638)	-	(158,638)	-	252,085	280,625	-	-	-	-	-	-	1,040,982	654,698	1,695,680	(253,087)	(513,709)	(247,078)	(129,880)				
8810	HOUSING AUTH OF ASHLAND	1,185,991	1,567,431	870,565	57.164	(72,600)	(15,436)	-	(15,436)	-	39,305	43,754	-	-	-	-	-	-	162,206	44,443	206,749	(48,149)	(16,752)	(48,149)	(38,524)	(20,265)			
8814	HOUSING AUTH BOWLING GRN	2,190,994	3,424,399	1,902,240	124.907	(246,807)	(120,900)	-	(120,900)	-	85,083	95,006	-	-	-	-	-	-	364,600	410,744	775,344	(124,186)	(214,260)	(84,716)	(44,263)				
8819	CITY OF BELLEVUE	1,314,578	1,797,961	965,278	63.383	23,301	85,884	-	85,884	-	43,581	49,526	-	-	-	-	-	-	179,965	11,581	191,546	41,799	(16,538)	(42,715)	(22,472)				
8834	KY LEGAL SERVICE PROGRAMS	1,779,166	2,352,176	1,305,438	85.784	298,019	393,863	-	393,863	-	45,660	53,660	-	-	-	-	-	-	345,546	196,196	541,742	322,216	(137,423)	(57,813)	(8,413)				
8856	LOUISVILLE WATER COMPANY	65,671,553	86,822,181	48,221,781	3,166.402	(1,062,233)	(2,104,169)	-	(2,104,169)	-	2,177,143	2,569,429	-	-	-	-	-	-	8,990,377	542,382	9,532,759	722,899	(2,396,478)	(2,133,873)	(1,122,565)				
8859	CITY OF VILLA HILLS	897,067	1,183,983	638,705	43.253	(29,518)	72,581	-	72,581	-	27,740	33,106	-	-	-	-	-	-	122,808	30,273	153,081	(14,548)	(30,273)	(29,149)	(15,334)				
8910	SANITATION DISTRICT #4	1,291,363	1,707,136	948,158	62.259	123,600	185,949	-	185,949	-	42,808	47,654	-	-	-	-	-	-	176,713	84,878	261,591	(52,469)	(41,267)	(12,072)	(4,267)				
8914	BOWLING GRN HUM RIGHT COM	141,118	186,567	103,621	6.804	(6,711)	533	-	533	-	4,678	5,208	-	-	-	-	-	-	19,319	6,924	26,243	(2,129)	(7,232)	(4,585)	(2,412)				
8919	CITY OF DAYTON	1,059,609	1,400,874	778,057	51.090	85,394	137,026	-	137,026	-	35,138	39,105	-	-	-	-	-	-	145,960	52,526	198,486	60,519	(37,655)	(44,830)	(18,113)				
8956	OKOLONA FIRE DISTRICT	758,787	1,003,168	557,168	36.585	195,963	232,548	-	232,548	-	25,155	28,403	-	-	-	-	-	-	103,877	30,492	134,371	(24,655)	(10,922)	(24,655)	(12,970)				
8959	CITY OF INDEPENDENCE	2,078,062	2,746,117	1,526,228	100.224	50,650	100,874	-	100,874	-	68,911	76,712	-	-	-	-	-	-	284,566	56,456	341,022	(44,860)	(67,542)	(38,533)	(21,333)				
9001	CITY OF COLUMBIA	1,531,987	2,005,389	1,124,918	73.866	(62,929)	10,917	-	10,917	-	50,788	57,308	-	-	-	-	-	-	200,738	56,556	256,294	(12,367)	(60,244)	(49,778)	(28,186)				
9002	ALLEN CO BO OF ED	7,340,282	9,730,784	5,404,561	354.881	(423,406)	(88,520)	-	(88,520)	-	244,008	271,830	-	-	-	-	-	-	1,007,616	322,302	1,329,918	(120,576)	(328,538)	(239,158)	(129,815)				
9003	ANDERSON CO BO OF ED	8,867,896	11,721,953	6,511,562	427.572	(569,676)	(142,104)	-	(142,104)	-	393,988	427,248	-	-	-	-	-	-	1,244,607	253,562	1,498,169	(96,513)	(310,031)	(288,340)	(153,585)				
9004	CITY OF WICKLIFFE	156,283	682,560	379,100	24.893	11,827	36,720	-	36,720	-	17,116	19,053	-	-	-	-	-	-	70,679	22,772	93,451	(23,056)	(16,776)	(8,825)	(4,822)				
9006	BARREN CO BO OF EDUCATION	16,848,847	22,407,309	12,446,322	817.201	872,311	1,689,512	-	1,689,512	-	561,888	626,495	-	-	-	-	-	-	2,120,282	1,644,081	3,764,363	1,066,093	(184,074)	(500,712)	(289,712)				
9006	CITY OF OWENSVILLE	815,713	1,078,427	598,968	39.130	(112,193)	(27,860)	-	(27,860)	-	30,104	33,104	-	-	-	-	-	-	111,470	103,458	215,128	(77,799)	(19,728)	(26,500)	(13,942)				
9007	BELL CO BO OF ED	8,417,832	11,128,936	6,181,106	405.872	166,218	572,110	-	572,110	-	279,068	310,659	-	-	-	-	-	-	1,152,394	91,062	1,243,456	86,992	(321,308)	(273,522)	(149,891)				
9009	PAIRES BO OF EDUCATION	1,639,466	2,431,924	1,350,711	88.692	(458,598)	(469,507)	-	(469,507)	-	60,983	67,866	-	-	-	-	-	-	251,824	528,812	778,636	(44,856)	(215,697)	(92,713)	(13,443)				
9010	CITY OF ASHLAND	20,934,596	27,676,934	15,372,006	1,009.377	1,293,067	2,302,444	-	2,302,444	-	663,023	722,588	-	-	-	-	-	-	2,865,927	3,312,715	6,178,642	584,715	(848,148)	(880,230)	(453,891)				
9011	CITY OF DANVILLE	10,124,436	13,385,180	7,434,244	488.157	(425,860)	(94,137)	-	(94,137)	-	335,645	370,073	-	-	-	-	-	-	1,386,026	69,787	1,455,813	146,996	(411,450)	(328,974)	(173,063)				
9012	AUGUSTA BO OF ED	723,397	956,379	531,181	34.878	54,619	89,718	-	89,718	-	43,620	49,697	-	-	-	-	-	-	199,612	24,957	224,569	(8,664)	(16,306)	(23,505)	(12,502)				
9013	JACKSON CITY SCHOOLS	1,008,137	1,332,824	740,262	48.808	(87,903)	(93,293)	-	(93,293)	-	37,625	43,422	-	-	-	-	-	-	138,013	80,419	218,432	(6,534)	(63,281)	(32,757)	(17,233)				
9014	CLIVEPORT INDEPENDENT SC	953,609	1,260,801	700,260	45.981	(16,313)	37,669	-	37,669	-	31,616	37,669	-	-	-	-	-	-	130,555	29,794	160,349	(15,776)	(30,387)	(16,300)	(8,300)				
9015	BULLITT CO PUBLIC LIBRARY	4,527,683	5,985,900	3,324,620	218.306	309,800	528,206	-	528,206	-	167,904	187,904	-	-	-	-	-	-	619,836	26,075	645,911	232,804	(44,868)	(147,119)	(77,994)				
9016	CITY OF MORGANTOWN	1,965,807	2,596,022	1,442,463	94.788	138,462	209,265	-	209,265	-	110,620	124,965	-	-	-	-	-	-	269,117	11,756	280,873	70,036	(58,463)	(65,870)	(35,065)				
9017	GEORGE COON PUBLIC LIBRAR	321,013	425,221	236,171	15.068	26,871	42,379	-	42,379	-	11,670	13,670	-	-	-	-	-	-	44,031	-	44,031	5,981	(1,041)	(9,051)	(5,486)				
9018	CITY OF MURRAY	8,332,527	11,016,157	6,118,668	401.739	(212,569)	(189,190)	-	(189,190)	-	276,240	307,511	-	-	-	-	-	-	1,140,715	195,503	1,336,218	(18,269)	(321,016)	(270,750)	(142,492)				
9019	CITY OF NEWPORT	6,082,284	8,021,368	4,455,136	292.539	70,384	102,357	-	102,357	-	201,143	223,613	-	-	-	-	-	-	800,607	27,207	827,814	164,531	(156,365)	(197,145)	(101,710)				
9020	CARLELE CO BO OF ED	1,675,442	2,215,046	1,230,256	86.611	(112,212)	(112,212)	-	(112,212)	-	55,544	61,832	-	-	-	-	-	-	229,367	112,376	341,743	(86,948)	(54,440)	(28,641)	(14,440)				
9021	CARROLL CO PUBLIC LIBRARY	498,402	670,454	483,456	31.745	(12,699)	(2,644)	-	(2,644)	-	1,287	1,463	-	-	-	-	-	-	90,135	31,464	121,599	(18,835)	(23,971)	(11,334)	(11,334)				
9022	CARLELE CO PUBLIC LIBRARY	2,795,816	3,695,256	2,052,912	134.802	(132,745)	(11,057)	-	(11,057)	-																			

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025					Pension Expense							Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
		Discount Rate			Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2026	2027	2028	2029						
		6.50%	Less 1.00%	Discount Rate Plus 1.00%																		(10)	(11)	(12)	(13)	(14)	(15)
K038	FULTON CITY SCHOOLS	1,192,158	1,576,112	875,386	57,481	5,398	63,267	-	63,267	39,522	-	41,996	37,724	121,242	-	163,205	67,050	230,797	(23,620)	(26,819)	(38,737)	(20,379)					
K039	GALATIEN CO PUBLIC LIB	382,842	526,821	290,382	18,411	2,269	20,660	-	20,660	18,411	-	14,092	-	20,751	-	52,774	21,059	73,833	(7,682)	(15,966)	(32,407)	(6,227)					
K040	GARRARD CO BOF OF ED	7,082,664	9,363,756	5,200,710	341,496	92,117	433,613	-	433,613	234,204	-	261,385	105,426	601,615	-	969,610	76,806	1,046,416	111,159	(204,795)	(230,138)	(121,048)					
K041	CITY OF WILLIAMSTOWN	4,009,009	5,306,839	2,944,311	193,211	37,660	230,871	-	230,871	132,913	-	147,570	30,754	311,647	-	448,808	68,702	417,605	126,961	(130,281)	(66,538)	(18,538)					
K042	GRAVES CO BOF OF ED	10,689,186	14,131,818	7,848,932	515,387	(307,382)	208,025	-	208,025	134,368	-	194,483	-	288,851	-	1,463,340	226,771	1,690,111	(81)	(411,138)	(947,325)	(182,716)					
K043	CITY OF LETTSVILLE	3,154,427	4,646,308	2,580,599	169,513	3,504	173,017	-	173,017	116,510	-	129,699	364,767	610,976	-	481,122	314,880	796,002	481,122	(114,190)	(60,274)	(32,179)					
K044	CITY OF GREENBURG	1,096,018	2,638,869	1,466,651	96,239	177,762	274,001	-	274,001	66,172	-	73,663	200,650	340,485	-	484	484	273,737	158,000	7,718	(64,857)	(14,119)					
K045	GREENUP CO BOF OF ED	8,531,683	11,279,455	6,264,706	411,361	(148,512)	262,849	-	262,849	282,842	-	314,861	347,879	945,582	-	1,167,580	51,275	1,219,255	131,494	(182,309)	(277,212)	(145,837)					
K046	CITY OF HANESVILLE	931,568	1,231,595	684,028	44,616	133,504	178,420	-	178,420	30,893	-	34,379	66,135	131,307	-	137,531	10,898	147,429	70,015	(29,885)	(20,270)	(15,524)					
K047	HARDIN CO BOF OF ED	50,144,848	66,294,839	36,820,720	2,417,771	2,435,893	4,853,664	-	4,853,664	6,662,401	-	6,662,401	3,536,599	7,049,588	-	187,242	7,052,207	2,865,884	(381,803)	(1,629,262)	(857,158)	(837,158)					
K048	HANCO INDEPENDENT SCHOOL	1,982,520	2,486,791	1,382,296	90,766	1,385,529	229,295	-	229,295	62,409	-	69,473	97,488	226,370	-	257,715	3,306	261,021	89,533	(17,836)	(61,180)	(32,179)					
K049	CITY OF CYNTHIANA	3,676,889	4,653,057	2,699,012	177,226	215,260	392,486	-	392,486	121,856	-	136,651	181,554	493,021	-	503,199	191,973	(78,865)	(119,833)	(62,811)	(29,831)						
K050	CAVERNA INDEPENDENT SCH	2,408,744	3,194,520	1,788,710	116,139	(53,010)	63,129	-	63,129	79,855	-	88,894	88,894	358,749	-	329,755	100,257	430,012	(42,704)	(99,117)	(78,568)	(41,174)					
K051	Henderson City County Airport Board	102,778	135,870	76,468	4,654	44,568	49,544	-	49,544	3,407	-	3,793	72,233	79,453	-	14,070	14,070	46,371	24,068	(5,340)	(1,756)	(5,340)					
K052	HENRY CO BOF OF EDUCATION	6,218,929	8,221,839	4,566,480	299,850	(53,841)	246,009	-	246,009	106,170	-	129,509	18,189	453,868	-	851,366	83,414	934,780	74,601	(247,137)	(202,072)	(106,304)					
K053	JACKSON CO CONSERV DIST	3,507,249	4,636,818	2,575,328	169,105	171,386	340,492	-	340,492	116,272	-	131,366	480,139	576,987	-	480,139	96,848	576,987	(30,101)	(245,707)	(113,961)	(59,952)					
K054	JESSAMINE CO PUBLIC LIBRA	8,823,602	11,665,391	6,479,058	425,436	(407,479)	17,957	-	17,957	292,520	-	325,634	1,207,943	1,533,834	-	1,207,943	173,364	1,381,307	(6,787)	(320,833)	(286,706)	(150,827)					
K050	LEIP COMM ACTION COUNCIL	16,370,869	24,287,675	13,489,562	885,771	(441,381)	444,390	-	444,390	609,035	-	677,579	1,287,014	1,964,593	-	2,154,912	843,222	3,338,134	(290,966)	(900,257)	(596,811)	(314,026)					
K056	JOHNSON CO BOF OF ED	1,151,258	1,522,040	845,354	55,509	4,483	59,992	-	59,992	38,166	-	42,487	22,973	103,626	-	157,606	54,035	211,641	9,593	(60,521)	(137,408)	(19,679)					
K061	BARBOURVILLE CITY SCHOOLS	6,289,665	8,315,344	4,618,413	301,260	2,239	303,500	-	303,500	190,219	-	212,119	273,866	714,869	-	861,648	78,180	939,828	200,052	(112,847)	(206,470)	(107,313)					
K062	LARUE CO BOF OF EDUCATION	1,305,101	1,809,841	1,027,047	159,386	113,663	273,211	-	273,211	109,178	-	121,982	452,494	574,611	-	452,494	103,846	556,340	(89,020)	(157,000)	(56,495)	(29,000)					
K064	CITY OF LOUISIA	1,242,173	1,642,764	912,405	59,912	(15,467)	74,379	-	74,379	44,445	-	45,857	56,911	143,962	-	170,107	9,925	180,032	46,764	(12,220)	(40,375)	(21,239)					
K065	CITY OF BEATTYVILLE	1,374,509	1,821,031	1,009,284	66,273	(42,648)	108,921	-	108,921	45,568	-	50,726	2,038	119,310	-	188,166	200,863	389,029	26,081	(60,078)	(44,662)	(23,495)					
K066	LESLE CO PUBLIC LIBRARY	336,825	445,305	247,326	16,240	(40,476)	24,230	-	24,230	11,166	-	12,430	-	23,596	-	46,111	27,072	73,183	(15,598)	(17,287)	(10,944)	(5,759)					
K067	LEITCHER CO BOF OF ED	8,419,613	11,111,290	6,182,414	409,368	(81,343)	444,615	-	444,615	279,127	-	310,725	1,152,637	1,463,362	-	1,152,637	11,420	1,164,057	336,308	(292,318)	(373,579)	(143,921)					
K068	LEWIS CO BOF OF ED	4,779,982	6,310,455	3,509,680	230,470	(644,781)	158,466	-	158,466	176,405	-	196,405	384,875	581,280	-	664,875	386,017	1,050,892	(213,792)	(256,718)	(155,218)	(85,707)					
K069	LINCOLN CO PUBLIC LIBRARY	392,749	519,240	288,390	18,337	(26,496)	7,159	-	7,159	13,020	-	14,494	27,514	42,962	-	53,767	12,947	66,714	(4,928)	(14,795)	(12,762)	(6,714)					
K070	LIVINGSTON CO CONSERV DIS	88,199	116,605	64,763	4,263	(6,478)	2,206	-	2,206	1,204	-	1,355	444	6,503	-	12,076	14,056	26,000	(6,378)	(8,416)	(3,866)	(1,507)					
K071	CITY OF RUSELLEVILLE	4,454,398	5,889,011	3,270,807	214,772	170,583	385,355	-	385,355	147,672	-	164,389	609,803	93,849	-	609,803	45,863	655,666	93,849	(115,445)	(144,737)	(76,142)					
K072	LYNX CO BOF OF EDUCATION	2,633,009	3,481,807	1,933,825	126,981	(110,960)	26,021	-	26,021	87,309	-	97,193	101,952	367,153	-	367,153	141,311	508,464	(60,339)	(124,425)	(85,374)	(45,019)					
K073	PALMCAH BOARD OF ED	8,375,207	11,077,583	6,149,807	403,817	(608,624)	(204,807)	-	(204,807)	293,645	-	309,066	1,246,558	1,646,429	-	1,646,558	499,871	2,146,429	(249,241)	(375,149)	(272,137)	(145,161)					
K074	MCCURRY CO WATER DIST	2,833,711	3,746,356	2,080,758	136,291	(82,622)	219,261	-	219,261	93,943	-	103,797	389,533	583,326	-	389,533	24,436	613,369	28,613	(100,948)	(202,076)	(48,498)					
K075	CITY OF CALHOUN	432,236	558,298	307,860	20,214	(50,811)	9,783	-	9,783	13,899	-	15,472	19,871	32,871	-	37,993	7,997	45,990	1,541	(16,772)	(13,622)	(7,166)					
K077	MAGOFFIN CO LIBRARY	85,862	113,515	63,047	4,140	(544)	3,596	-	3,596	2,946	-	3,169	-	7,721	-	11,754	5,027	16,781	93	(4,895)	(2,790)	(1,468)					
K078	CITY OF LEANOR	3,765,099	5,004,141	2,739,342	182,501	(467,365)	284,864	-	284,864	125,483	-	139,688	101,952	367,153	-	367,153	138,656	657,051	81,912	(284,129)	(222,889)	(66,701)					
K079	CITY OF BENTON	2,902,044	3,836,697	2,130,934	139,024	(201,213)	(61,329)	-	(61,329)	107,100	-	119,200	397,287	523,344	-	397,287	126,057	523,344	(32,478)	(143,656)	(94,296)	(49,606)					
K080	MARTIN COUNTY LIBRARY	340,275	449,866	249,859	16,407	(15,179)	1,228	-	1,228	11,281	-	12,558	-	26,811	-	46,583	35,235	81,818	4,965	(11,057)	(5,815)	(2,815)					
K081	MARTIN COUNTY LIBRARY	394,251	522,226	289,494	19,009	(117,723)	(98,714)	-	(98,714)	13,070	-	14,550	53,973	173,171	-	173,171	119,198	292,369	(85,333)	(40,448)	(12,810)	(6,740)					
K082	CITY OF MULDRAUGH	549,781	726,848	403,697	26,508	(27,899)	(1,391)	-	(1,391)	18,216	-	20,290	75,265	100,946	-	100,946	75,265	176,211	(11,074)	(24,094)	(17,644)	(9,398)					
K085	METCALFE HEALTH CARE CTR	3,811,812	5,039,232	2,798,831	183,781	129,406	313,187	-	313,187	126,363	-	140,668	295,550	562,581	-	562,581	20,213	542,322	228,359	(18,794)	(123,852)	(65,154)					
K086	MONROE CO CONSERV DIST	1,277,819	1,683,985	933,856	61,363	(3,965)	2,798	-	2,798	4,237	-	4,717	4,717	8,954	-	17,498	800	18,298	1,428	(18,432)	(4,153)	(2,180)					
K087	MONTGOMERY CO BOF OF ED	11,992,819	15,326,482	8,152,459	558,956	(334,867)	224,299	-	224,299	384,325	-	427,811	43,831	855,987	-	1,087,487	88,905	1,176,392	139,293	(38							

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense									Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,		
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029	
																				(24)	(25)	(26)	(27)	
K098	PHEVILLE INDEPENDENT SCH	2,181,997	2,884,217	1,601,919	105,187	(110,954)	(5,767)	-	(5,767)	72,324	-	80,512	-	152,836	-	-	298,659	62,445	361,104	(19,981)	(80,107)	(70,887)	(37,292)	
K099	CITY OF STANTON	497,029	657,096	364,962	23,965	(26,611)	(2,646)	-	(2,646)	18,343	73,945	108,766	-	188,641	-	-	108,641	22,064	11,200	22,064	11,200	(16,150)	(8,496)	
K100	SOMERSET RD OF EDUCATION	3,956,144	5,230,287	2,904,946	190,748	(84,301)	106,447	-	106,447	131,154	-	146,021	-	264,176	541,314	-	541,313	115,762	617,543	115,762	(11,801)	(128,547)	(67,425)	
K102	CITY OF MOUNT CUNDT	39,787	52,403	29,215	1,518	(65)	1,583	-	1,583	1,119	-	1,468	-	5,447	1,137	-	5,447	919	4,528	919	11,728	(1,393)	(680)	
K102	ROCKCASTLE CONCRES DIST	110,791	146,473	81,352	5,342	(11,879)	17,021	-	17,021	3,673	-	4,089	-	15,380	23,142	-	15,380	1,567	17,071	1,567	16,126	(4,563)	(1,600)	
K103	CITY OF MOOREHEAD	3,270,810	4,324,229	2,401,714	157,704	(14,74)	171,178	-	171,178	108,434	-	120,709	-	82,335	311,478	-	447,771	54,127	501,898	53,448	(81,679)	(106,279)	(55,009)	
K104	RUSSELL CO CONS DIST	38,563	50,982	28,316	1,809	150	2,009	-	2,009	2,278	-	1,413	-	8,963	11,664	-	8,963	5,279	7,244	5,279	953	(1,231)	(660)	
K105	CITY OF GEORGETOWN	9,043,125	11,955,615	6,640,251	436,021	341,176	777,197	-	777,197	299,798	-	333,735	-	521,134	1,154,667	-	1,237,996	261,415	34,367	502,150	(137,060)	(293,839)	(154,580)	
K106	CITY OF SHELBYVILLE	3,476,477	4,596,135	2,552,753	167,621	(6,784)	174,405	-	174,405	115,252	-	128,299	-	124,744	368,295	-	475,527	53,323	527,250	85,998	(17,568)	(112,862)	(59,426)	
K107	FRANKLIN/SIMPSON PARKS BD	236,773	313,030	173,860	17,416	(54,211)	(42,815)	-	(42,815)	8,738	-	16,588	-	32,414	47,045	79,459	79,459	27,380	(27,380)	(27,380)	(7,693)	(4,047)	(4,047)	
K108	CITY OF TAYLORSVILLE	1,909,544	2,524,545	1,402,154	92,070	(91,869)	183,899	-	183,899	63,205	-	70,471	-	45,388	179,164	-	261,415	71,527	332,942	34,367	(91,456)	(62,047)	(32,642)	
K109	CAMPBELLVILLE MUN WTRSEWER	3,620,010	4,786,160	2,658,274	174,351	(105,907)	280,258	-	280,258	120,017	-	133,603	-	89,004	305,703	-	495,004	200,321	697,325	100,011	(203,724)	(117,832)	(61,884)	
K110	TODD COUNTY WATER DIST	770,356	1,018,396	565,626	37,141	(16,420)	53,561	-	53,561	25,537	-	28,428	-	19,545	53,965	-	105,454	6,045	111,499	7,780	(27,117)	(25,030)	(13,167)	
K111	CITY OF CADIZ	1,544,447	2,174,058	1,207,497	79,288	(209,211)	(129,923)	-	(129,923)	54,517	-	60,688	-	325,123	415,205	-	415,205	107,552	332,675	(61,598)	(174,321)	(154,321)	(28,109)	
K112	TRIMBLE CO LIBRARY	486,122	647,686	356,954	23,439	(17,805)	56,634	-	56,634	16,116	-	17,940	-	1,303	35,309	-	66,550	7,874	74,424	1,365	(16,324)	(15,796)	(8,309)	
K113	UNION CO BD OF EDUCATION	7,157,675	9,462,925	5,255,789	345,113	(382,232)	(37,109)	-	(37,109)	237,291	-	264,453	-	99,463	399,879	-	979,879	128,265	1,108,144	54,236	(114,544)	(132,575)	(122,351)	
K114	CITY OF BOWLING GREEN	28,951,777	38,276,183	21,238,919	1,395,811	(1,671,513)	3,087,444	-	3,087,444	999,809	-	1,068,461	-	2,699,172	4,127,442	-	3,963,473	2,239,935	40,341	(940,731)	(940,731)	(494,922)	(494,922)	
K115	CITY OF SPRINGFIELD	1,254,870	1,699,023	921,435	60,504	(172,490)	(111,986)	-	(111,986)	46,311	-	46,311	-	5,914	93,826	-	171,791	129,628	301,419	(104,204)	(41,163)	(40,775)	(21,451)	
K116	WHINE CO BD OF ED	10,327,376	13,653,481	7,583,260	497,942	(101,646)	396,296	-	396,296	342,373	-	381,130	-	193,238	916,741	-	1,413,809	147,299	1,561,108	151,170	(283,483)	(335,569)	(176,533)	
K117	WEBSTER CO PUBLIC LIBRARY	378,615	500,554	278,012	18,265	(45,603)	27,338	-	27,338	11,973	-	15,832	-	5,182	56,298	-	5,182	25,416	(2,176)	(12,302)	(6,472)	(6,472)		
K118	WHITLEY CO BD OF ED	13,112,277	17,599,720	9,775,035	641,861	(111,399)	530,462	-	530,462	441,328	-	1,822,439	-	991,288	2,817,717	-	2,817,717	2,075,312	21,578	(504,032)	(492,517)	(227,555)	(227,555)	
K119	WOFF COUNTY LIBRARY	134,686	151,623	84,213	5,330	(11,623)	6,293	-	6,293	3,802	-	4,232	-	15,700	17,909	-	15,700	21,884	37,584	(6,764)	(13,344)	(15,727)	(11,966)	
K120	CITY OF VERSAILLES	5,005,014	6,616,963	3,675,118	241,320	(27,281)	214,039	-	214,039	165,926	-	184,709	-	100,815	380,615	-	685,182	112,233	797,415	15,003	(213,601)	(162,828)	(85,555)	
K137	KY HAZARDOUS WASTE COMM ASSOC	446,437	602,292	343,960	22,566	(14,218)	36,784	-	36,784	15,529	-	17,287	-	6,822	39,838	-	39,838	9,023	(19,368)	(15,212)	(6,007)	(6,007)		
K141	GRANT CO PLANNING COMM	90,313	119,400	66,316	4,355	(4,062)	4,293	-	4,293	2,994	-	3,133	-	1,264	18,864	-	12,364	6,500	18,864	(3,366)	(4,692)	(2,935)	(1,544)	
K141	WESTERN LEWIS HECTOREVILLE	462,417	613,347	339,547	22,296	(15,514)	37,810	-	37,810	15,900	-	17,065	-	6,305	32,395	-	6,305	11,420	1,264	(17,358)	(15,025)	(7,906)		
K200	CITY OF FERGUSON	-	-	-	(860)	(860)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
K214	GREEN RIVER EDUC COP	613,185	810,935	450,400	29,575	(14,316)	170,891	-	170,891	20,335	-	22,637	-	93,833	136,605	-	83,972	82,867	182	(19,913)	(10,485)	(10,485)		
K219	NORTHERN KY WATER SER DIS	19,019,919	26,311,667	14,633,735	939,586	(283,986)	1,243,572	-	1,243,572	639,788	-	794,477	-	94,010	1,488,275	-	2,744,555	144,411	2,888,966	300,176	(749,993)	(646,975)	(440,197)	
K237	KY CO JUDGE/EV ASSOC	450,008	594,941	330,435	21,697	474	22,171	-	22,171	16,607	-	16,607	-	3,518	35,044	-	3,518	10,100	(16,313)	(14,622)	(7,693)	(7,693)		
K256	JEFERSONTOWN FIRE DIST	440,437	583,287	323,407	21,236	(99,412)	120,848	-	120,848	14,601	-	16,254	-	123,684	154,539	-	60,295	84,881	141,311	(14,311)	(17,529)	(17,529)		
K314	KY LEGAL ADO	4,654,727	5,880,453	3,271,062	214,788	(299,411)	84,358	-	84,358	147,683	-	164,001	-	84,001	312,084	-	609,849	189,913	(189,913)	(157,698)	(144,748)	(76,146)		
K315	MT WASHINGTON FIRE P DIST	133,992	174,502	96,920	6,384	(1,803)	4,581	-	4,581	4,376	-	4,971	-	18,070	9,839	-	18,070	2,803	(4,489)	(4,289)	(2,256)	(2,256)		
K319	CITY OF SILVER GROVE	399,977	588,658	315,864	14,174	(24,564)	39,138	-	39,138	9,746	-	10,849	-	7,046	27,641	-	40,245	34,427	74,672	(9,104)	(23,349)	(35,523)	(35,523)	
K356	KY COUNCIL OF ADD'S	231,598	306,188	170,060	11,267	(10,108)	11,275	-	11,275	4,785	-	5,547	-	61,324	77,549	-	31,706	60,382	(3,054)	(7,525)	(3,959)	(3,959)		
K356	ST MATTHEWS FIRE DIST	130,355	198,780	110,404	7,249	(9,124)	16,383	-	16,383	4,688	-	5,549	-	2,612	13,146	-	20,383	3,407	(6,328)	(4,486)	(2,569)	(2,569)		
K414	CITY OF SMITHS GROVE	35,168	46,495	25,804	1,696	(1,528)	1,668	-	1,668	1,186	-	1,298	-	2,717	27,181	-	4,514	15,868	4,243	(1,454)	(900)	(900)		
K419	ALEXANDRIA FIRE DISTRICT	161,019	213,905	118,249	7,365	(4,843)	(46,209)	-	(46,209)	2,822	-	5,842	-	9,002	20,284	-	51,227	51,227	(42,898)	(8,529)	(8,529)	(2,752)		
K459	CITY OF LANSING PARK	70,559	93,284	51,811	3,402	(1,621)	1,781	-	1,781	2,339	-	2,604	-	1,489	11,448	-	9,659	1,489	11,448	173	(2,881)	(2,293)	(1,205)	
K559	CITY OF TAYLOR MILL	916,488	1,211,658	672,965	44,189	(57,155)	(12,966)	-	(12,966)	30,383	-	33,823	-	4,347	68,553	-	125,466	35,852	161,298	(17,449)	(10,052)	(29,780)	(15,666)	
K614	WARREN CO PUBLIC LIBRARY	2,614,666	3,450,499	1,919,789	126,068	(247,863)	389,021	-	389,021	396,075	-	466,487	-	183,162	1,000,688	-	350,656	713,074	(100,132)	(100,638)	(84,552)	(84,552)		
K619	CAMPBELL CO CONS DISPATCH	3,327,402	4,399,047	2,443,268	160,433	(98,416)	258,849	-	258,849	110,310	-	122,797	-	119,913	383,020	-	455,518	129,039	584,557	2,714	(69,255)	(108,118)	(56,877)	
K656	MCDONNAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
K659	CITY OF EDWARDSWOOD	1,894,075	2,504,093	1,390,795	91,324	(89,244)	52,080	-	52,080	62,792	-	69,901	-	7,407	140,100	-	259,297	88,833	3					

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Pension Expense (10)	Deferred Amounts from Changes in Proportionate Share of Plan Contributions (11)	Gross Employer Pension Expense (Expense Offset) (12)	Proportionate Share of Nonemployer Contributions (13)	Net Employer Pension Expense (Expense Offset) (14)	Liability Experience (15)	Assumption Changes (16)	Investment Experience (17)	Change in Proportionate Share & Proportionate Share of Plan Contributions (18)	Total Deferred Outflow of Resources (19)	Liability Experience (20)	Assumption Changes (21)	Investment Experience (22)	Change in Differences Between Employer Contributions & Proportionate Share of Plan Contributions (23)	Total Deferred Inflow of Resources (24)	2026 (25)	2027 (26)	2028 (27)	2029 (28)	
L004	CITY OF BARDOLY	73,786	97,053	54,180	3,538	(48,403)	(9,933)	-	(9,933)	2,446	-	2,273	298	5,407	-	10,101	988	10,089	-	876	(2,439)	(2,398)	(1,263)	(1,263)
L005	CITY OF GLASSBORO	7,439,466	9,835,471	5,452,700	358,699	(356,115)	2,584	-	2,584	246,633	-	274,352	58,800	579,980	-	1,018,456	10,679	1,029,135	-	181,207	(201,138)	(241,731)	(127,168)	(127,168)
L006	BATH CO WATER DISTRICT	607,456	869,201	482,762	31,700	(40,112)	(8,412)	-	(8,412)	21,796	-	24,263	58,898	104,957	-	90,005	30,171	120,178	-	17,991	(211)	(213)	(11,238)	(11,238)
L007	BELL CO COURT CLERK	154,335	679,985	377,870	24,799	(15,346)	9,453	-	9,453	17,051	-	18,881	-	36,032	-	70,412	20,984	91,396	-	(8,000)	(13,828)	(16,712)	(8,793)	(8,793)
L008	BOONE CO BO OF ED	59,831,962	79,105,851	43,933,844	2,884,842	(1,832,990)	1,051,852	-	1,051,852	1,983,549	-	2,208,090	-	4,191,639	-	8,190,942	1,600,734	9,791,676	-	(122,535)	(2,103,630)	(1,844,127)	(1,022,744)	(1,022,744)
L009	CITY OF PARIS	6,048,174	7,996,355	4,441,244	294,427	(1,837,463)	(1,543,036)	-	(1,543,036)	200,516	-	223,214	-	433,730	-	628,017	2,432,325	3,260,342	-	(1,599,085)	(917,606)	(196,310)	(196,310)	(196,310)
L010	FLOYD AREA DEVELOPMNT DIST	1,857,070	2,455,173	1,368,603	89,540	(121,877)	(32,337)	-	(32,337)	61,566	-	68,335	-	130,201	-	254,311	262,565	516,796	-	(194,862)	(59,747)	(60,342)	(15,741)	(15,741)
L011	DANVILLE BOYLE CO REC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L013	BREATHITT CO PUBLIC LB	237,775	314,354	174,595	11,464	(18,671)	(7,207)	-	(7,207)	7,883	-	8,775	-	16,658	-	32,551	5,423	37,973	-	85	(9,610)	(7,730)	(4,065)	(4,065)
L014	BRECKINRIDGE CO CLERK OFF	473,046	625,398	347,351	22,808	(34,402)	(11,594)	-	(11,594)	12,300	-	14,588	-	26,888	-	44,760	1,210	46,970	-	45,839	7,402	(15,371)	(8,087)	(8,087)
L015	CITY OF MT WASHINGTON	648,442	857,383	476,142	31,265	(44,754)	(13,489)	-	(13,489)	16,511	-	19,931	-	36,442	-	68,771	5,595	74,366	-	12,200	(18,346)	(12,070)	(11,084)	(11,084)
L016	BUTLER CO AMBULANCE SVC	4,244,051	6,271,931	3,488,484	228,737	(333,519)	(104,782)	-	(104,782)	195,218	-	217,274	-	372,078	-	569,654	165,909	815,363	-	(77,100)	(170,609)	(154,148)	(85,094)	(85,094)
L017	CADWELL COUNTY EMS	1,265,499	1,673,074	929,240	61,017	(97,811)	(36,794)	-	(36,794)	41,954	-	46,703	-	88,657	-	173,246	82,140	255,386	-	(37,931)	(66,046)	(41,120)	(21,632)	(21,632)
L018	MURRAY PUBLIC SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L020	BALLARD-CARLISLE/LEWIS P8 L	9,427,137	12,463,305	6,922,226	454,536	(81,156)	423,380	-	423,380	312,528	-	347,907	-	690,235	-	202,471	1,360,568	2,148,547	-	(248,747)	(836,317)	(936,117)	(161,145)	(161,145)
L021	CITY OF SERRILLTON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L022	NORTHEAST KY CAA	3,120,455	4,125,449	2,291,310	150,455	(245,647)	(95,192)	-	(95,192)	103,449	-	115,160	-	228,618	-	427,187	455,619	912,806	-	(118,868)	(401,939)	(531,340)	(531,340)	(531,340)
L023	CITY OF LIBERTY	6,388,449	8,419,546	4,676,271	307,059	(497,878)	(190,819)	-	(190,819)	219,127	-	235,027	-	446,154	-	871,835	86,462	958,297	-	(246,138)	(206,931)	(108,859)	(108,859)	(108,859)
L024	HOPKINSVILLE CHRIST LIBRARY	1,816,004	2,400,970	1,333,468	87,560	(133,468)	(45,908)	-	(45,908)	50,204	-	57,619	-	107,223	-	202,471	1,360,568	2,148,547	-	(248,747)	(836,317)	(936,117)	(161,145)	(161,145)
L025	CITY OF WINCHESTER	589,568	779,964	433,198	28,445	(44,494)	(16,049)	-	(16,049)	19,558	-	21,772	-	41,330	-	80,765	77,889	158,654	-	(47,414)	(10,654)	(19,170)	(10,085)	(10,085)
L026	DANIEL BOONE COMM AGENCY	6,031,959	7,974,652	4,429,190	290,835	(447,952)	(157,117)	-	(157,117)	199,971	-	222,609	-	422,579	-	825,770	324,842	1,150,612	-	(184,098)	(359,997)	(459,997)	(459,997)	(459,997)
L027	CITY OF ALBANY	7,839,498	10,391,051	5,753,504	377,784	(500,982)	(123,198)	-	(123,198)	392,794	-	432,588	-	865,382	-	1,724,627	48,794	1,212,607	-	(243,061)	(554,600)	(697,661)	(697,661)	(697,661)
L028	CITITERS/DENHAM CO WAT DIS	2,313,088	3,058,057	1,698,471	115,527	(175,279)	(59,752)	-	(59,752)	78,268	-	85,364	-	163,668	-	316,660	122,806	439,466	-	(18,248)	(127,047)	(75,159)	(39,540)	(39,540)
L029	CUMBERLAND CO SOL & WAT	862,421	1,139,130	632,477	41,544	(68,255)	(26,711)	-	(26,711)	28,564	-	31,798	-	60,362	-	117,955	67,847	185,802	-	(13,532)	(40,363)	(27,997)	(14,729)	(14,729)
L031	EMMONSON CO AMBULANCE DIS	6,495	86,589	48,092	3,158	(2,148)	(990)	-	(990)	2,171	-	2,417	-	4,588	-	8,966	1,698	10,664	-	(3,150)	(2,128)	(1,119)	(1,119)	(1,119)
L032	SANDY HOOK WATER DISTRICT	912,648	1,206,382	670,146	44,204	(68,888)	(24,684)	-	(24,684)	26,236	-	28,881	-	55,117	-	109,600	172,627	282,227	-	(124,941)	(89,611)	(3,311)	(29,655)	(29,655)
L033	CITY OF IRVING	387,351	512,104	284,407	18,476	(26,463)	(7,987)	-	(7,987)	9,769	-	10,795	-	20,903	-	33,028	52,537	105,565	-	(21,923)	(13,121)	(12,386)	(6,022)	(6,022)
L035	CITY OF FLEMINGSBURG	1,114,734	1,473,779	818,550	53,749	(81,918)	(28,169)	-	(28,169)	1,831	-	2,014	-	3,696	-	6,740	58,131	210,740	-	(21,251)	(56,116)	(36,222)	(19,256)	(19,256)
L036	FLOYD CO LIBRARY	1,309,445	1,832,498	1,005,566	66,029	(103,965)	(37,936)	-	(37,936)	45,400	-	50,339	-	95,778	-	187,476	253,951	441,427	-	(41,175)	(44,488)	(23,409)	(23,409)	(23,409)
L038	FULTON CO LIBRARY	810,315	1,071,291	595,004	39,070	(67,382)	(28,312)	-	(28,312)	26,864	-	29,105	-	56,769	-	110,931	72,907	183,838	-	(36,039)	(50,851)	(26,330)	(13,849)	(13,849)
L039	CITY OF WARSAW	215,405	284,780	158,169	10,386	(12,000)	(1,614)	-	(1,614)	7,141	-	7,949	-	15,090	-	29,489	24,303	53,792	-	(5,792)	(16,000)	(6,999)	(3,883)	(3,883)
L041	GRANT CO PUBLIC LIBRARY	534,335	679,985	377,970	24,799	(44,179)	(19,380)	-	(19,380)	17,051	-	18,881	-	36,032	-	70,412	66,744	137,156	-	(9,600)	(16,712)	(8,793)	(8,793)	(8,793)
L042	HARTFELD CITY SCHOOLS	738,699	976,610	542,417	35,617	(54,824)	(19,207)	-	(19,207)	58,664	-	64,752	-	123,404	-	201,127	12,930	114,057	-	(31,258)	(24,003)	(12,637)	(12,637)	(12,637)
L043	LEITCHFIELD UTILITY COMM	6,904,824	8,996,433	4,996,286	328,100	(498,256)	(170,156)	-	(170,156)	225,093	-	247,204	-	492,297	-	931,514	440,981	1,372,555	-	(233,848)	(323,110)	(323,110)	(323,110)	(323,110)
L044	GREEN CO AMBULANCE SVC	2,983,232	3,944,832	2,190,549	143,839	(218,457)	(74,618)	-	(74,618)	88,900	-	100,096	-	199,192	-	398,498	193,030	427,432	-	(86,125)	(70,134)	(96,394)	(50,995)	(50,995)
L045	RACELAND BOARD OF EDUC	897,299	1,201,875	610,017	33,021	(50,268)	(17,247)	-	(17,247)	18,889	-	20,734	-	39,640	-	73,616	180,078	(20,453)	-	(87,813)	(122,557)	(70,170)	(37,188)	(37,188)
L046	HANCOCK CO PUBLIC LIBRARY	2,176,144	2,877,057	1,597,915	104,304	(160,213)	(55,909)	-	(55,909)	64,671	-	72,163	-	140,810	-	279,112	118,965	416,877	-	(68,793)	(170,170)	(170,170)	(170,170)	(170,170)
L047	WEST POINT INDEPENDENT SC	535,952	708,088	393,278	25,824	(37,976)	(12,152)	-	(12,152)	7,848	-	8,748	-	17,596	-	34,322	38,987	73,309	-	(17,974)	(47,003)	(5,155)	(5,155)	(5,155)
L049	CYNTHIANA/HARRISON LIBRAR	412,837	545,798	303,141	19,905	(30,333)	(10,428)	-	(10,428)	13,552	-	14,928	-	29,480	-	56,517	17,594	74,111	-	(2,821)	(21,020)	(13,414)	(7,057)	(7,057)
L050	CITY OF MANDERVILLE	214,626	281,750	157,297	10,348	(15,946)	(5,598)	-	(5,598)	7,115	-	7,921	-	15,098	-	29,282	31,968	61,250	-	(8,339)	(16,312)	(6,374)	(3,469)	(3,469)
L051	HENDERSON CO WATER DIST	946,201	1,249,659	694,049	45,174	(67,863)	(22,689)	-	(22,689)	31,335	-	34,883	-	69,118	-	138,997	7,765	137,162	-	(22,696)	(30,133)	(16,156)	(16,156)	(16,156)
L052	CITY OF EMERGENE	627,352	829,401	460,656	30,248	(42,613)	(12,365)	-	(12,365)	20,798	-	23,152	-	46,109	-	85,884	20,499	106,383	-	(2,109)	(17,057			

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense							Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources							Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,																
		Discount Rate 6.50%	Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Pension Expense (I)	Deferred Amounts from Changes in Proportionate Share & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (II)			Gross Employer Pension Expense (Expense Offset) (III)	Proportionate Share of Nonemployer Contributions (IV)	Net Employer Pension Expense (Expense Offset) (V)	Liability Experience (I)	Assumption Changes (II)	Investment Experience (III)	Change in Proportionate Share & Proportionate Share of Plan Contributions (IV)	Total Deferred Outflow of Resources (V)	Liability Experience (I)	Assumption Changes (II)	Investment Experience (III)	Change in Proportionate Share & Proportionate Share of Plan Contributions (IV)	Total Deferred Inflow of Resources (V)	2026	2027	2028	2029																	
						(6)	(7)	(8)																		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
						(I)	(II)	(III)																		(IV)	(V)	(VI)	(VII)	(VIII)	(IX)	(X)	(XI)	(XII)	(XIII)	(XIV)	(XV)	(XVI)	(XVII)	(XVIII)	(XIX)	(XX)
LD68	HOUSING AUTH OF VANCEBURG	143,422	189,878	105,460	6,835	(13,379)	(8,654)	-	4,761	5,320	-	-	19,662	12,488	21,350	(6,713)	(8,251)	(4,607)	(2,455)	-	-	-	-	-	-	-	-	-														
LD69	STANFORD WATER COMMURON	1,370,563	1,770,972	983,604	64,588	(18,002)	148,092	-	(8,054)	148,002	-	-	121,938	215,783	49,416	-	-	-	-	-	-	-	-	-	-	-	-	-														
LD70	KY WESTERN WATERLAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
LD71	RUSSELLVILLE CITY SCHOOLS	3,415,984	4,516,093	2,508,277	164,702	159,237	323,939	-	323,939	113,245	-	-	126,665	277,203	516,511	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD72	CITY OF EDWARDSVILLE	960,615	1,269,997	705,367	46,317	99,519	145,856	-	137,413	31,846	-	-	15,411	106,316	240,710	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD73	CITY OF PADUCAH	17,764,094	23,486,377	13,044,355	856,547	(5,979)	800,618	-	800,618	588,942	-	-	605,611	23,249	1,307,802	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD74	HOUSING AUTH MCKHARRA CD	136,002	445,050	247,163	16,200	7,919	19,149	-	19,149	11,559	-	-	13,081	55,562	12,422	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD75	CITY OF LIVERMORE	339,829	449,277	249,532	16,385	(63,843)	(46,958)	-	12,541	(46,958)	-	-	12,541	23,807	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD76	BERRA RD OF ED	2,697,601	3,566,409	1,900,854	130,067	(27,578)	57,089	-	57,089	89,411	-	-	95,555	288,886	330,299	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD77	CITY OF SALVERSVILLE	1,072,408	1,417,794	787,455	51,707	(249,825)	(198,118)	-	35,122	(198,118)	-	-	35,122	201,411	348,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD78	MARION FIRE PUBLIC LIBRAR	499,524	607,521	337,422	22,156	(13,052)	9,104	-	9,104	15,234	-	-	16,959	11,199	74,107	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD79	MARSHALL CO SOL & WATER	74,232	98,139	54,507	3,979	1,095	4,624	-	4,624	2,461	-	-	2,740	44	5,245	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD80	MARTIN CO CONSERV DIST	25,263	33,400	18,550	1,218	(9,327)	(8,109)	-	933	(8,109)	-	-	933	6,289	8,767	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD82	MERSON CO RD OF ED	12,960,317	17,124,405	9,516,295	624,891	(11,552)	612,959	-	612,959	429,660	-	-	429,660	478,299	907,959	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD83	MENIFECE CO PUBLIC LIBRARY	143,845	190,172	105,623	6,936	25,140	32,076	-	5,309	32,076	-	-	12,079	22,157	15,692	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD84	BURTON INDEPENDENT SCH	838,095	1,106,811	615,843	40,438	(99,689)	(59,251)	-	59,251	27,804	-	-	30,952	114,817	91,437	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD85	METCALFE CO PUBLIC LIB	272,889	362,100	201,113	13,206	(8,062)	5,144	-	5,144	9,080	-	-	10,308	37,495	13,943	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD86	CITY OF TOMPKINSVILLE	1,864,193	2,464,588	1,368,853	89,883	118,609	205,952	-	205,952	61,802	-	-	68,798	47,600	178,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD87	MONTGOMERY COS DIST #3	197,932	261,680	145,339	9,543	(57)	9,486	-	9,486	6,562	-	-	7,505	27,997	1,153	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD88	MORGAN COUNTY LIBRARY	272,609	360,408	200,173	13,144	(3,540)	9,604	-	9,604	9,038	-	-	10,061	37,320	15,099	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD90	CITY OF NEW HAVEN	187,360	247,702	137,576	9,034	(3,225)	5,809	-	5,809	6,211	-	-	6,914	3,098	16,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD91	NICHOLAS COUNTY LIBRARY	194,916	250,822	133,704	7,469	(4,787)	26,340	-	26,340	5,136	-	-	5,717	64,261	75,114	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD92	OHIO CO WATER DIST	2,343,582	3,098,372	1,720,862	112,998	191,710	304,728	-	304,728	77,694	-	-	86,490	211,380	375,564	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD93	LAGRANGE CITY COMM	1,412,905	1,867,954	1,037,478	68,124	(81,114)	149,538	-	149,538	46,841	-	-	52,143	370	99,354	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD96	PENDLETON COUNTY WATER	448,163	656,915	475,938	31,252	(10,302)	41,554	-	41,554	21,488	-	-	23,920	36,209	81,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD99	POWELLVILLE WATER DIST	467,537	616,115	343,306	22,543	(38,134)	(15,591)	-	(15,591)	15,500	-	-	17,254	11,745	46,499	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD100	SCIENCE HILL RD OF ED	1,145,359	1,514,242	841,023	55,224	(33,453)	21,769	-	21,769	37,971	-	-	42,809	24,761	100,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD102	CITY OF MOUNT VERNON	2,438,347	3,221,658	1,790,447	117,567	36,718	154,125	-	154,125	80,836	-	-	89,887	333,028	127,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD103	MOREHEAD UTILITY PLANT BD	5,164,940	6,828,396	3,702,549	249,031	(255,468)	504,499	-	504,499	271,238	-	-	300,611	707,676	251,361	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD104	LAKE CUMBERLAND AOD	4,543,542	6,006,867	3,336,265	219,070	(136,969)	(116,969)	-	(116,969)	152,027	-	-	167,879	622,007	274,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD105	GEORGETOWN/SCOTT CO PARKS	1,654,964	2,187,973	1,215,219	79,795	(42,484)	37,311	-	37,311	54,865	-	-	61,076	226,563	66,116	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD106	TRIPLE P PLANNING & ZONE	338,395	448,174	248,800	16,345	(5,848)	10,491	-	10,491	12,388	-	-	12,511	46,468	664	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD107	CITY OF FRANKLIN	4,629,794	6,120,896	3,399,598	229,229	(23,089)	246,318	-	246,318	153,487	-	-	170,862	633,815	115,827	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD108	SPENCER CO FIRE DIST	258,521	341,795	199,836	12,465	(69,415)	(81,880)	-	81,880	8,571	-	-	9,541	46,719	54,851	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD109	CAMPBELLVILLE CITY SCHOOL	3,469,744	4,587,233	2,547,788	137,974	(29,122)	137,874	-	137,874	115,029	-	-	128,050	153,284	396,363	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD110	CITY OF ELKTON	1,453,971	1,922,247	1,067,633	70,104	(36,126)	106,230	-	106,230	48,202	-	-	53,659	199,047	101,861	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD111	HOUSING AUTH OF FAOZ	253,378	335,247	186,199	12,226	(3,564)	13,790	-	13,790	8,407	-	-	9,558	14,241	32,006	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD112	CITY OF BEDFORD	222,750	294,491	163,563	10,740	(16,673)	67	-	67	7,385	-	-	8,221	30,494	13,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD113	UNION CO PLANNING COMM	137,580	185,448	92,287	5,669	(14,007)	1,662	-	1,662	2,898	-	-	4,139	16,097	8,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD114	WARREN COUNTY BO OF ED	43,223,846	57,144,944	31,738,790	2,084,074	(533,673)	2,617,747	-	2,617,747	1,432,360	-	-	1,948,338	4,976,532	5,917,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD115	WASHINGTON CO SCHOOLS	4,986,206	6,592,097	3,661,307	240,414	(111,223)	129,191	-	129,191	165,303	-	-	184,025	43,338	392,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD118	CORBIN RD OF ED	6,471,839	8,556,294	4,752,189	312,044	(158,710)	470,754	-	470,754	248,642	-	-	272,672	511,068	163,847	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
LD119	CITY OF CAMPTON	786,388	1,039,657	577,434	37,																																					

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

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense								Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Amortization/Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,																															
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense (10)	Deferred Amounts from Changes in Proportionate Share of Plan Contributions		Gross Employer Pension Expense (11)	Proportionate Share of Nonemployer Contributions (12)	Net Employer Pension Expense (Expense Offset) (13)	Liability Experience (14)	Assumption Changes (15)	Investment Experience (16)	Change in Proportionate & Proportionate Share of Plan Contributions (17)	Total Deferred Outflow of Resources (18)	Liability Experience (19)	Assumption Changes (20)	Investment Experience (21)	Change in Proportionate & Proportionate Share of Plan Contributions (22)	Total Deferred Inflow of Resources (23)																																
						Proportionate Share of Plan Contributions (10)	Proportionate Share of Plan Contributions (11)																							Liability Experience (14)	Assumption Changes (15)	Investment Experience (16)	Change in Proportionate & Proportionate Share of Plan Contributions (17)	Total Deferred Outflow of Resources (18)	Liability Experience (19)	Assumption Changes (20)	Investment Experience (21)	Change in Proportionate & Proportionate Share of Plan Contributions (22)	Total Deferred Inflow of Resources (23)													
AM01	COLUMBIAN/ADAM UTILITIES	1,964,689	2,997,051	1,442,646	94,729	15,842	110,271	-	110,271	65,133	-	71,507	71,949	209,589	-	-	268,964	48,927	317,891	29,574	(40,454)	(63,839)	(33,381)																													
AM03	LAWRENCE/ANDERSON PLAN COMM	376,058	472,050	261,101	1,724	1,063	-	-	-	1,137	-	1,312	-	2,460	-	-	4,368	1,822	6,490	6,620	(1,434)	(1,155)	(802)																													
AM05	GLASGOW WATER COMPANY	4,889,906	6,438,341	3,175,909	234,806	(164,445)	70,361	-	70,361	-	-	179,723	-	341,170	-	-	666,486	127,001	793,687	(13,710)	(197,316)	(158,238)	(83,246)																													
AM06	GATEWAY AREA DEV DISTRICT	3,033,352	3,997,074	2,220,009	146,773	540,749	694,523	-	694,523	100,230	-	111,576	-	429,917	-	-	641,733	-	413,894	378,112	(364)	(96,338)	(51,681)																													
AM07	MIDDLEBORO CITY SCHOOL	3,281,899	4,338,942	2,409,886	158,241	73,307	231,548	-	231,548	108,803	-	87,204	-	317,126	-	-	449,295	100,005	554,300	79,329	(151,762)	(160,640)	(64,501)																													
AM08	WALTON/VIRNON BO OF ED	5,011,970	6,626,159	3,680,225	241,656	23,509	265,165	-	265,165	166,107	-	184,566	-	114,490	-	-	464,613	60,713	746,807	96,307	(130,021)	(162,854)	(89,472)																													
AM09	PARIS HUBBARD CO LIBRARY	788,947	1,045,043	579,314	38,040	16,516	54,576	-	54,576	14,574	-	26,155	-	29,116	-	-	108,006	-	108,006	29,610	(17,986)	(26,935)	(13,487)																													
AM10	BOVD CO BO OF ED	10,663,143	14,097,388	7,829,810	514,131	(1,341,140)	(827,009)	-	(827,009)	353,504	-	393,522	-	747,026	-	-	1,459,775	2,524,124	3,713,899	(1,235,956)	(1,202,166)	(146,479)	(182,272)																													
AM11	BOWLE COUNTY BOB EDUC	6,463,993	8,545,832	4,746,428	311,666	187,269	499,225	-	499,225	214,294	-	238,553	-	314,411	-	-	884,915	-	884,915	312,272	(109,500)	(103,935)	(120,494)																													
AM12	EAST PENDELTON WATER DIST	599,195	792,176	439,981	28,991	(25,712)	3,179	-	3,179	19,865	-	17,179	-	41,978	-	-	82,029	-	82,029	(22,330)	(19,210)	(15,470)	(10,241)																													
AM13	BREATHITT CO SOIL CONSERV	55,646	73,568	40,850	2,883	1,610	4,293	-	4,293	1,481	-	2,054	-	4,657	-	-	7,618	-	7,618	3,008	(144)	(1,208)	(952)																													
AM14	CITY OF HANDBURGH	537,461	727,000	409,336	26,878	60,997	87,475	-	87,475	18,481	-	20,573	-	29,911	-	-	76,516	-	76,516	18,714	(18,114)	(9,528)	(952)																													
AM15	BULLITT CO FISCAL CRT	14,597,363	19,298,690	10,718,657	703,823	334,651	1,038,274	-	1,038,274	483,932	-	538,714	-	372,566	-	-	1,998,566	-	1,998,566	575,481	(454,801)	(474,314)	(493,521)																													
AM17	CITY OF FREDONIA	75,508	97,183	52,976	3,544	7,671	11,215	-	11,215	2,437	-	2,713	-	3,212	-	-	10,063	-	10,063	6,060	(116)	(2,389)	(1,255)																													
AM18	CALLOWAY CO PUBLIC LIBRAR	602,346	915,328	508,381	33,882	9,102	42,884	-	42,884	22,963	-	25,551	-	6,706	-	-	94,782	-	94,782	17,175	(24,875)	(22,486)	(11,838)																													
AM19	CAMPBELL CO COURTHOUSE	172,168	227,618	126,421	8,301	5,024	13,300	-	13,300	5,708	-	6,354	-	12,125	-	-	23,570	-	23,570	5,275	(5,030)	(5,594)	(2,943)																													
AM20	CITY OF BARWELL	931,997	1,282,100	684,304	44,935	19,711	35,224	-	35,224	30,896	-	32,204	-	34,894	-	-	127,984	1,059	128,663	34,192	(102,421)	(30,282)	(15,931)																													
AM21	CARRROLL CO WATER DISTRICT	1,115,978	1,475,398	819,449	53,808	19,969	73,777	-	73,777	36,997	-	41,185	-	12,792	-	-	152,776	-	152,776	17,287	7,648	(33,724)	(36,262)	(19,075)																												
AM22	CITY OF OLIVE HILL	1,499,001	1,982,573	1,101,138	72,304	(126,635)	(54,349)	-	(54,349)	49,715	-	53,343	-	65,950	-	-	205,294	-	205,292	25,752	(19,230)	(48,727)	(25,638)																													
AM23	E CASEY CO WATER DISTRICT	567,254	749,498	416,527	27,801	20,795	48,146	-	48,146	20,934	-	22,972	-	26,812	-	-	77,657	-	77,657	27,618	(20,434)	(18,432)	(9,697)																													
AM24	CHRISTIAN CO BO OF ED	27,950,122	36,475,985	20,259,074	1,330,278	473,327	1,803,305	-	1,803,305	914,667	-	1,018,209	-	1,928,438	-	-	3,777,063	214,991	3,992,054	541,431	(1,017,067)	(896,489)	(471,616)																													
AM25	WINCHESTER MUNICIPAL UTILITY	6,829,921	9,029,622	5,015,123	329,310	59,500	386,230	-	386,230	236,425	-	252,627	-	407,668	-	-	935,010	115,323	1,050,333	304,209	(69,716)	(221,925)	(146,796)																													
AM26	CLAY COUNTY 911 BOARD	447,282	591,336	328,413	21,566	(49,142)	(37,576)	-	(37,576)	14,828	-	16,507	-	13,135	-	-	61,232	-	61,232	(12,160)	(20,156)	(14,534)	(7,645)																													
AM27	HOUSING AUTH OF LIBRARY	238,521	288,900	160,457	10,536	(50,132)	(39,596)	-	(39,596)	7,244	-	8,065	-	15,309	-	-	45,506	-	45,506	76,421	(11,633)	(18,644)	(7,100)	(3,793)																												
AM29	CUMBERLAND CO FISCAL CRT	2,047,880	2,707,434	1,503,732	98,740	(101,140)	26,700	-	26,700	67,891	-	75,577	-	126,300	-	-	280,353	-	280,353	(60,030)	(64,542)	(66,542)	(30,006)																													
AM30	DAVENS CO BO OF EDUC	34,863,602	46,092,077	25,939,993	1,680,976	(621,137)	1,059,639	-	1,059,639	1,159,799	-	1,286,638	-	1,915,522	-	-	4,772,803	1,010,540	5,783,343	599,500	(856,109)	(1,312,829)	(599,846)																													
AM31	EMMONSON CO CONSERV DIST	55,145	72,905	40,402	2,609	(196)	2,463	-	2,463	1,028	-	1,208	-	1,491	-	-	7,949	-	7,949	710	(1,792)	(941)	(441)																													
AM33	IRVINE MUNICIPAL UTILITY	1,387,029	1,831,746	1,038,478	66,877	(63,200)	13,677	-	13,677	45,983	-	51,188	-	30,797	-	-	189,883	-	189,883	27,124	(217,007)	(15,993)	(23,709)																													
AM34	FAYETTE CO BO EDUCATION	151,585,801	200,406,556	111,307,514	3,208,870	4,569,502	11,878,322	-	11,878,322	15,025,373	-	17,843,363	-	20,751,961	-	-	59,924,252	20,751,961	80,676,213	3,459,283	(4,924,711)	(4,025,944)	(5,199,152)																													
AM35	FLEMING COUNTY LIBRARY	381,453	504,306	280,096	18,392	(48,566)	(30,174)	-	(30,174)	12,646	-	14,077	-	6,818	-	-	52,221	-	52,221	15,963	(4,269)	(12,395)	(6,520)																													
AM37	FRANKLIN CO BO OF ED	21,891,371	28,941,855	16,074,254	1,055,508	(184,065)	871,443	-	871,443	725,742	-	807,898	-	67,420	-	-	2,996,909	161,502	3,158,411	256,856	(773,619)	(711,131)	(374,203)																													
AM38	HICKMAN/FULTON RR PRT AU	789,786	1,027,387	587,283	39,563	(80,699)	(41,136)	-	(41,136)	106,662	-	126,516	-	86,359	-	-	309,492	-	309,492	10,071	(119,563)	(6,250)	(15,872)																													
AM39	GALLATIN CO WATER DIST	482,672	638,125	354,420	23,272	(89,379)	(66,107)	-	(66,107)	16,002	-	17,813	-	33,815	-	-	66,077	-	66,077	(6,230)	(17,101)	(15,684)	(8,250)																													
AM40	GARRARD CO PUBLIC LIBRARY	464,254	612,774	300,896	22,384	(44,947)	(22,563)	-	(22,563)	15,291	-	17,133	-	36,471	-	-	63,556	-	63,556	33,076	(14,616)	(15,885)	(7,995)																													
AM41	GRANT CO BO OF ED	11,591,373	15,324,569	8,511,397	588,887	566,376	1,125,263	-	1,125,263	844,777	-	927,778	-	1,386,649	-	-	430,614	-	430,614	2,017,463	(320,711)	(565,935)	(376,640)																													
AM42	CITY OF MAYFIELD	2,003,029	2,646,139	1,470,799	96,578	(26,213)	67,365	-	67,365	66,404	-	73,922	-	63,338	-	-	274,213	-	274,213	17,138	(34,717)	(66,085)	(34,239)																													
AM43	CITY OF CAMELBY	171,111	226,200	125,645	9,250	15,277	23,527	-	23,527	5,073	-	6,515																																								

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025				Pension Expense						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense (1)	Deferred Amounts from Changes in Proportionate Share & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (10)	Gross Employer Pension Expense (11)	Proportionate Share of Nonemployer Contributions (12)	Net Employer Pension Expense (Expense Offset) (13)	Liability Experience (14)	Assumption Changes (15)	Investment Experience (16)	Change in Proportionate Share & Differences Between Employer Contribution & Proportionate Share of Plan Contributions (17)	Total Deferred Outflow of Resources (18)	Liability Experience (19)	Assumption Changes (20)	Investment Experience (21)	Change in Proportionate Share & Differences Between Employer Contribution & Proportionate Share of Plan Contributions (22)	Total Deferred Inflow of Resources (23)	2025	2027	2028	2029					
																				(24)	(25)	(26)	(27)					
N011	CITY OF FERRYVILLE	47,353	63,026	34,772	-	2,283	(3,509)	(1,226)	-	1,570	-	1,748	-	-	6,483	-	3,741	10,224	(1,856)	(2,707)	(1,539)	-	809					
N012	CITY OF BROOKSVILLE	409,471	605,046	381,818	-	6,486	(17,203)	(10,717)	-	6,486	-	18,285	-	-	67,830	-	67,830	67,830	28,985	(7,375)	(14,009)	-	(8,471)					
N013	MIDDLE KY COMM ACT PART	4,099,796	6,211,444	3,451,000	-	226,004	48,792	275,396	-	275,396	155,808	173,445	-	-	643,398	99,426	742,824	742,824	164,045	(200,693)	(152,713)	-	(80,337)					
N014	CITY OF IRVINGTON	432,503	545,356	302,896	-	19,897	14,865	34,754	-	34,754	-	32,942	-	-	56,471	-	56,471	56,471	30,865	(4,641)	(13,404)	-	(7,015)					
N015	BULLITT CO CONSERVAT DIST	70,114	92,695	51,484	-	4,496	3,181	1,315	-	4,496	-	2,588	-	-	9,599	628	10,227	10,227	2,111	(1,482)	(2,278)	-	(1,200)					
N020	WINSTON ELECTRIC PLS BD	2,634,388	3,482,837	1,934,397	-	127,019	(10,542)	16,437	-	16,437	87,335	97,222	-	-	360,645	183,572	549,217	549,217	(85,067)	(148,363)	(85,599)	-	(40,012)					
N028	MURKAY COLLOANAY CO APPRT	90,202	110,253	66,234	-	4,349	(1,733)	2,616	-	2,616	-	3,329	-	-	12,949	7	14,672	14,672	7	(1,939)	(2,931)	-	(1,042)					
N030	CARLESL CO SANIT DIST 3	159,370	210,698	117,023	-	7,684	(7,344)	420	-	420	5,882	11,165	-	-	21,818	5,302	27,120	27,120	(1,390)	(6,663)	(5,178)	-	(2,725)					
N031	CARRINGTON UTILITIES COMM	3,413,619	6,533,077	2,506,661	-	164,592	64,570	229,162	-	229,162	113,169	120,980	5,573	-	234,721	74,835	542,141	542,141	(12,146)	(136,009)	(103,030)	-	(28,333)					
N032	CITY OF GRAYSON	552,397	730,305	405,618	-	26,634	(56,002)	(29,368)	-	(29,368)	18,313	20,886	-	-	57,399	133,022	133,022	133,022	(32,443)	(34,488)	(17,949)	-	(9,443)					
N035	EAST CLARK CO WATER DIST	787,723	1,041,423	578,415	-	37,981	53,212	91,193	-	91,193	26,115	29,071	-	-	107,839	107,839	107,839	46,715	(14,895)	(25,596)	-	(15,464)						
N039	CUMBERLAND CO PUBLIC LIB	226,978	298,798	165,993	-	10,896	(6,577)	4,319	-	4,319	4,902	9,558	-	-	30,936	1,900	32,836	32,836	7,921	(1,938)	(7,243)	-	(5,882)					
N033	ESTILL CO WATER DIST NO 1	690,844	913,342	507,278	-	33,310	2,585	35,895	-	35,895	22,903	25,495	-	-	94,576	42,643	137,219	137,219	(16,963)	(37,600)	(22,448)	-	(11,810)					
N025	HOUSING AUTH FLEMINGSBURG	6,678	8,828	4,953	-	322	(37,232)	(36,910)	-	(36,910)	221	246	-	-	914	70,916	72,830	72,830	(44,835)	(28,137)	(7,147)	-	(1,151)					
N036	PRESTONSBURG CITY UTILS	4,945,640	6,538,466	3,631,520	-	238,458	(180,388)	58,069	-	58,069	182,518	208,882	-	-	817,054	142,406	959,460	959,460	(116,648)	(160,699)	(84,540)	-	(38,540)					
N037	FRANKFORT INDR SCHOOL	2,630,236	3,477,466	1,931,414	-	126,823	(135,599)	(8,776)	-	(8,776)	67,022	67,022	-	-	360,089	69,833	429,922	429,922	7,273	(74,336)	(88,467)	-	(44,962)					
N038	HOUSING AUTH OF HICKMAN	332,795	466,438	209,063	-	17,010	(11,915)	5,095	-	5,095	13,020	14,716	-	-	48,297	7,426	55,723	55,723	(15,664)	(19,864)	(9,293)	-	(5,020)					
N041	BULLOCK PEN WATER DIST	1,429,432	1,889,804	1,049,613	-	68,921	(84,013)	(15,094)	-	(15,094)	47,388	52,753	-	-	100,141	168,839	304,378	304,378	(81,311)	(46,447)	(24,434)	-	(15,168)					
N042	PARKWAY AREA DEV DIST	4,805,664	6,432,435	3,572,641	-	234,591	241,973	496,564	-	496,564	161,299	170,559	-	-	666,076	106,090	772,166	772,166	(113,907)	(108,094)	(53,168)	-	(28,168)					
N043	GRAYSON CO LIBRARY	401,763	531,158	295,010	-	19,371	(38,146)	(18,775)	-	(18,775)	14,827	16,427	-	-	55,001	110,723	165,724	165,724	(74,308)	(43,347)	(13,955)	-	(6,888)					
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
N045	KENTUCKY ED SERV CORP	1,173,841	1,816,310	1,008,794	-	66,241	(153,963)	(87,722)	-	(87,722)	45,546	50,701	-	-	188,078	111,095	299,173	299,173	(44,661)	(21,133)	(44,440)	-	(23,855)					
N047	ELIZABETHTOWN BD OF EDUC	5,165,385	6,828,984	3,792,876	-	249,033	(349,487)	(100,454)	-	(100,454)	171,243	190,628	-	-	361,871	373,570	1,080,707	1,080,707	(220,825)	(241,877)	(167,839)	-	(88,295)					
N049	CYNTHIANA HARRISON CO JPC	173,137	229,163	127,279	-	8,304	(10,893)	(2,589)	-	(2,589)	9,746	10,697	-	-	43,997	23,730	67,727	67,727	(15,686)	(7,270)	(5,832)	-	(2,963)					
N050	CITY OF HORSE CAVE	134,024	170,205	89,278	-	5,792	(140,242)	(134,450)	-	(134,450)	17,734	19,741	-	-	59,422	69,625	142,856	142,856	(46,790)	(50,113)	(17,841)	-	(9,144)					
N051	CITY OF HENDERSON	15,745,950	20,817,198	11,562,090	-	719,203	(103,553)	615,650	-	615,650	522,010	581,322	-	-	2,155,607	126,183	2,281,790	2,281,790	(227,607)	(494,940)	(311,630)	-	(209,156)					
N052	CITY OF NEW CASTLE	351,404	466,579	258,011	-	16,943	(35,521)	(18,578)	-	(18,578)	32,464	32,464	-	-	124,909	48,207	173,116	173,116	(2,091)	(14,413)	(11,418)	-	(6,006)					
N054	CITY OF MADISONVILLE	19,377,123	25,617,851	14,228,373	-	934,282	(203,873)	730,425	-	730,425	642,390	715,110	-	-	2,652,711	209,125	2,861,836	2,861,836	(60,421)	(703,908)	(629,623)	-	(331,226)					
N057	NICHOLASVILLE HOUSING AULT	102,611	135,650	73,346	-	4,947	(10,700)	(5,753)	-	(5,753)	4,402	4,947	-	-	19,447	5,827	19,874	19,874	(3,293)	(4,303)	(5,314)	-	(1,733)					
N058	JOHNSON CO LIBRARY	628,409	803,799	461,433	-	30,299	(54,432)	(24,133)	-	(24,133)	20,833	23,191	-	-	86,029	35,439	121,468	121,468	(12,007)	(31,310)	(20,419)	-	(10,742)					
N060	KNOX CO WATER & SEWER	1,129,427	1,502,205	712,029	-	73,742	(133,621)	(59,879)	-	(59,879)	50,704	56,443	-	-	209,377	61,777	271,154	271,154	(41,432)	(49,696)	(28,143)	-	(14,145)					
N061	KNOX CO SOLI CONSERV DIST	86,886	89,428	49,114	-	3,225	(7,906)	(4,681)	-	(4,681)	2,217	2,468	-	-	9,157	16,097	25,254	25,254	(14,413)	(17,378)	(11,951)	-	(6,006)					
N063	CUMBERLAND VAL AREA DEV	2,227,171	2,944,469	1,635,383	-	107,385	(73,919)	33,466	-	33,466	181,304	193,735	-	-	304,898	75,196	380,094	380,094	(75,196)	(18,380)	(27,588)	-	(18,071)					
N065	THREE FORKS RES AID	2,074,079	2,742,599	1,523,263	-	100,033	(69,455)	(30,578)	-	(30,578)	68,773	76,558	-	-	345,231	366,332	711,563	711,563	(121,570)	(188,508)	(97,460)	-	(50,460)					
N067	HOUSING ORIENTED MINSTRY	832,073	1,100,556	610,981	-	40,119	(77)	40,196	-	40,196	30,110	37,403	-	-	113,910	3,844	117,754	117,754	(34,735)	(13,827)	(17,637)	-	(14,222)					
N068	GALLOUX CO HHS WATER DIST	470,659	602,255	365,394	-	22,859	(4,280)	18,579	-	18,579	27,073	27,073	-	-	100,252	623	100,875	100,875	(16,528)	(15,293)	(8,046)	-	(4,249)					
N069	CITY OF EARL ORCHARD	83,004	109,763	60,963	-	4,003	(4,398)	(395)	-	(395)	3,064	3,064	-	-	11,566	5,002	16,568	16,568	(3,002)	(4,208)	(1,400)	-	(700)					
N071	CITY OF ALBURNI	907,418	1,199,697	666,305	-	43,752	(87,424)	(43,672)	-	(43,672)	30,883	33,488	-	-	127,320	101,125	228,445	228,445	(24,225)	(36,440)	(22,215)	-	(11,000)					
N072	LYON CO AMBULANCE SERVICE	1,291,708	1,707,724	948,485	-	62,381	(60,108)	2,273	-	2,273	42,823	45,096	-	-	176,834	43,666	220,500	220,500	(14,189)	(53,766)	(41,572)	-	(22,000)					
N075	CITY OF ISLAND	201,883	266,903	148,240	-	9,734	(27,344)	(17,610)	-	(17,610)	6,693	7,501	-	-	27,438	75,466	102,904	102,904	(37,691)	(35,379)	(6,540)	-	(3,452)					
N076	MADISON CO EMS	178,178	236,993	130,834	-	8,291	(1,862)	6,429	-	6,429	5,807	6,576	-	-	24,392	1,006	25,398	25,398	(440)	(6,081)	(5,790)	-	(1,044)					
N077	MADISON CO WATER DIST	587,009	778,727	431,401	-	28,337	(74,604)	(46,267)	-	(46,267)	14,713	19,477	-	-	21,682	61,940	83,622	83,622	(4,048)	(18,393)	(13,000)	-	(10,043)					
N078	CENTRAL KY COMM ACTION	14,562,863	19,253,078	10,693,324	-	702,139	(515,132)	1,87,007	-	1,87,007	482,788	537,440	-	-	1,993,643	292,726	2,286,369	2,286,369	(248,464)	(815,994)	(473,933)	-	(248,933)					
N079	BENTON ELECTRIC SYSTEM	1,861,021	2,464,394	1,366,034	-	89,730	(153,814)	(64,084)	-	(64,084)	51,697	56,641	-	-	244,712	24,446	269,158	269,158	(24,712)	(56,644)	(40,700)	-						

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025						Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2026				
		Discount Rate Less 1.00%		Discount Rate Plus 1.00%		Discount Rate 7.50%		Proportionate Share of Pension Expense	Deferred Amounts From Changes In Proportionate & Differentiation Between Employer Share of Plan Contributions		Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change In Proportionate & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change In Proportionate & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029
		(a)	(b)	(c)	(d)	(e)	(f)		(g)	(h)																	
N003	CITY OF LAGRANGE	1,938,243	2,550,710	1,421,685	93,353	183,379	276,333	-	276,333	64,187	171,453	-	276,333	64,187	171,453	188,362	324,303	-	-	205,656	24,274	289,330	125,901	1,379	62,911	(13,096)	(2,448)
N004	CITY OF OWENTON	143,233	193,363	101,174	6,906	1,130	1,130	-	1,130	4,788	5,789	-	1,130	4,788	5,789	11,783	-	-	6,297	21,900	4,347	21,900	4,347	(7,367)	(4,404)	(6,464)	(1,622)
N007	KY VALLEY CO COOPERATIVE	211,844	280,072	155,554	10,214	(61,618)	(21,404)	-	(21,404)	7,023	7,818	58	(21,404)	7,023	7,818	14,899	-	-	29,001	12,500	41,501	(8,788)	(7,309)	(6,883)	(3,622)	(1,622)	
N008	PIEC CO LIBRARY DISTRICT	1,544,544	2,167,729	1,205,086	79,130	(68,312)	10,779	-	10,779	54,408	60,367	-	10,779	54,408	60,367	124,974	-	-	51,382	276,664	20,998	(19,403)	(53,237)	(28,053)	(28,053)	(28,053)	
N009	CITY OF CLAY CITY	342,445	452,735	251,453	16,511	(78,679)	(62,168)	-	(62,168)	11,353	12,638	-	(62,168)	11,353	12,638	21,991	-	-	46,880	143,978	18,224	(11,227)	(11,227)	(5,853)	(5,853)	(5,853)	
N100	CITY OF BURNSIDE	613,719	811,377	450,646	29,591	20,979	50,570	-	50,570	20,346	22,649	-	50,570	20,346	22,649	28,315	71,310	-	-	84,618	24,524	108,242	3,602	(10,402)	(19,942)	(10,491)	(10,491)
N103	HOUSING AUTH OF MOREHEAD	1,246,021	1,646,053	914,203	60,030	203,397	270,427	-	270,427	41,275	45,847	-	270,427	41,275	45,847	268,350	555,562	-	-	370,442	109,462	332,905	15,942	(40,455)	(21,282)	(21,282)	
N104	CITY OF JAMESTOWN	2,041,680	2,725,679	1,513,865	99,405	(113,781)	(14,376)	-	(14,376)	68,349	76,086	-	(14,376)	68,349	76,086	144,435	-	-	282,242	109,336	385,578	(46,031)	(92,881)	(66,990)	(35,241)	(35,241)	
N106	W SHEELY WATER DISTRICT	471,765	623,706	346,412	22,747	(9,681)	13,066	-	13,066	15,640	17,610	-	13,066	15,640	17,610	37,134	-	-	64,584	4,407	68,991	6,298	(14,763)	(15,329)	(6,064)	(6,064)	
N107	SIMPSON CO CONSER DIST	52,140	68,933	38,286	2,514	(596)	(596)	-	(596)	1,729	1,924	-	(596)	1,729	1,924	3,653	-	-	7,138	4,416	11,554	(2,608)	(2,707)	(1,694)	(892)	(892)	
N110	LOGAN/TODD REC WATER COM	1,245,676	1,645,487	1,134,970	74,526	133,349	59,247	-	59,247	51,242	57,643	-	59,247	51,242	57,643	158,531	266,818	-	-	211,602	133,174	344,776	(44)	(1,314)	(30,214)	(26,411)	
N111	BARRETT LAKE WATER DIST	1,486,803	1,965,652	1,091,740	71,687	36,385	108,072	-	108,072	49,280	54,870	-	108,072	49,280	54,870	91,398	395,588	-	-	303,542	90,210	393,752	15,942	(48,311)	(29,416)	(29,416)	
N112	TRIMBLE CO WATER DIST	426,673	564,116	313,315	20,573	(68,758)	89,331	-	89,331	14,146	15,747	-	89,331	14,146	15,747	48,219	78,112	-	-	58,414	22,296	80,710	(41,860)	(33,299)	(13,865)	(7,293)	
N113	UNION CO LIBRARY BD	497,140	657,253	365,044	23,970	(17,501)	6,379	-	6,379	18,481	20,347	-	6,379	18,481	20,347	48,935	52,763	-	-	68,658	23,602	91,660	(16,514)	(16,514)	(6,498)	(6,498)	
N114	BOWLING GRN MUNICIPAL LIT	27,950,763	36,952,776	20,523,888	1,347,666	(537,491)	810,175	-	810,175	926,623	1,021,519	-	810,175	926,623	1,021,519	3,826,435	638,691	-	-	1,958,142	4,465,236	(8,675)	(1,112,321)	(908,207)	(477,781)	(477,781)	
N115	WASHINGTON CO CONSER DIST	81,466	907,053	59,919	3,928	7,682	10,391	-	10,391	2,701	3,006	-	10,391	2,701	3,006	7,112	12,819	-	-	11,153	5,159	(44)	(44)	(1,999)	(1,999)		
N116	MONTICELLO UTILITY COMM	2,087,943	2,766,463	1,533,151	100,673	(159,443)	(92,771)	-	(92,771)	69,230	77,655	-	(92,771)	69,230	77,655	186,275	-	-	101,166	387,004	(8,610)	(78,585)	(58,690)	(67,844)	(59,690)		
N117	CITY OF DIXON	112,572	148,827	82,660	5,428	(32,888)	(27,440)	-	(27,440)	3,723	4,154	-	(27,440)	3,723	4,154	28,498	36,384	-	-	15,411	24,244	10,711	2,424	(3,658)	(1,924)	(1,924)	
N118	CITY OF WILLIAMSBURG	4,144,784	5,476,683	3,043,462	139,844	(273,403)	(173,559)	-	(173,559)	137,408	152,563	-	(173,559)	137,408	152,563	322,754	331,325	-	-	307,817	74,322	441,759	17,930	(134,677)	(70,848)	(70,848)	
N119	WOLFE CO CONSER DISTRICT	80,464	106,379	59,084	3,880	(4,004)	(1,24)	-	(1,24)	2,668	2,970	-	(1,24)	2,668	2,970	5,638	-	-	11,015	5,533	14,548	(1,344)	(1,344)	(2,415)	(1,373)	(1,373)	
N120	WOODBOND CO PLAN ZONING	398,193	476,195	263,018	17,271	(184,415)	(167,144)	-	(167,144)	11,875	13,219	-	(167,144)	11,875	13,219	18,519	23,084	-	-	101,299	190,333	(97,751)	(49,729)	(11,639)	(6,122)	(6,122)	
N009	N KY CON & VISITORS BURE	1,842,547	2,435,970	1,352,768	88,840	196,344	285,184	-	285,184	61,084	67,999	-	285,184	61,084	67,999	27,875	56,598	-	-	66,191	318,434	18,986	(89,095)	(59,870)	(13,496)	(13,496)	
P001	HOUSING AUTH OF COLOMBIA	186,859	247,040	137,208	9,010	(1,340)	7,670	-	7,670	6,195	6,996	-	7,670	6,195	6,996	4,980	18,071	-	-	25,581	1,919	27,500	4,398	(4,560)	(6,072)	(1,194)	(1,194)
P005	GLASSBORO ELECTRIC PLANT BD	7,133,635	9,698,488	5,388,362	333,704	(955,558)	(621,854)	-	(621,854)	243,198	270,729	-	(621,854)	243,198	270,729	1,004,272	1,440,223	-	-	435,951	1,440,223	(27,289)	(33,254)	(28,365)	(23,396)	(23,396)	
P006	BATH COUNTY P.M.S.	788,224	1,040,085	578,783	38,005	(60,145)	(22,140)	-	(22,140)	26,131	29,889	-	(22,140)	26,131	29,889	168,851	224,071	-	-	107,907	21,722	133,629	92,183	37,345	(25,612)	(13,474)	(13,474)
P007	CITY OF PINNACLE	623,234	823,957	457,833	30,590	(27,443)	3,207	-	3,207	20,661	23,000	-	3,207	20,661	23,000	3,555	47,196	-	-	80,320	105,294	(6,979)	(20,215)	(20,215)	(10,633)	(10,633)	
P008	ROOM CO PLANNING COMM	1,978,044	2,615,107	1,452,463	95,173	(61,247)	34,136	-	34,136	65,576	72,999	-	34,136	65,576	72,999	136,373	196,579	-	-	270,773	383,212	(23,698)	(62,863)	(64,778)	(13,811)	(13,811)	
P009	HOUSING AUTHORITY PARIS	342,779	451,376	251,698	16,527	(24,526)	(7,999)	-	(7,999)	11,364	12,651	-	(7,999)	11,364	12,651	12,860	59,888	-	-	46,926	23,962	59,888	(2,176)	(16,301)	(11,138)	(5,859)	(5,859)
P010	REGIONAL PUBLIC SAFETY	1,402,226	1,857,822	1,031,839	67,764	(86,497)	(18,743)	-	(18,743)	46,586	51,860	-	(18,743)	46,586	51,860	92,214	98,444	-	-	102,214	62,216	254,590	(15,249)	(71,216)	(45,646)	(24,020)	(24,020)
P011	CITY OF JUNCTION CITY	171,278	226,441	125,767	8,258	(15,520)	(6,262)	-	(6,262)	4,521	5,019	-	(6,262)	4,521	5,019	9,289	11,999	-	-	23,448	25,872	49,300	(19,340)	(9,487)	(5,565)	(5,565)	
P013	CITY OF JACKSON	2,121,989	3,334,230	1,851,860	121,599	(148,180)	(26,581)	-	(26,581)	83,609	93,073	-	(26,581)	83,609	93,073	79,485	256,127	-	-	345,257	90,751	436,008	2,072	(56,856)	(81,947)	(45,110)	(45,110)
P014	BRECKINRIDGE CO PUBLIC LI	620,452	820,279	455,500	29,616	(41,427)	(11,811)	-	(11,811)	20,569	22,888	-	(11,811)	20,569	22,888	47,803	91,700	-	-	84,539	41,310	125,849	(1,111)	(4,111)	(20,166)	(20,166)	
P015	CITY OF LEBANON JUNCTION	530,512	688,151	382,205	25,097	(15,988)	9,109	-	9,109	17,246	19,209	-	9,109	17,246	19,209	34,465	46,703	-	-	71,258	25,516	96,774	(9,430)	(16,913)	(8,998)	(8,998)	
P017	PINKSTON WATER/WASTEWATE	1,551,960	1,787,177	992,614	65,178	(40,393)	24,785	-	24,785	44,815	49,888	-	24,785	44,815	49,888	185,651	244,703	-	-	151,458	236,519	(11,110)	(63,674)	(45,514)	(23,108)	(23,108)	
P018	MURRAY/CALLOWAY TRANS AUT	1,666,817	2,203,643	1,273,922	80,367	(57,194)	23,173	-	23,173	34,890	42,267	-	23,173	34,890	42,267	61,514	144,944	-	-	228,186	161,994	390,180	(46,813)	(54,540)	(28,492)	(28,492)	
P022	RAZELBARGER RIDGE WATER	1,106,999	1,382,512	878,941	57,174	(28,813)	28,361	-	28,361	39,883	44,175	-	28,361	39,883	44,175	4,853	86,661	-	-	103,888	183,423						

City of Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Net Pension Liability and Sensitivity Analysis as of June 30, 2025				Pension Expense							Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
Participating Employer Code	Participating Employer Name	Discount Rate	Discount Rate	Proportionate Share of Employer Pension Expense	Proportionate Share of Differences Between Employer & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2025	2027	2028	2029			
		6.50%	Plus 1.00% 7.50%																(F)	(I)	(J)	(K)	(L)	(M)	(N)
P063	LAUREL CO WATER DIST #2	1,783,618	2,358,062	1,309,888	85,998	460,828	126,626	-	126,626	59,130	-	65,824	19,950	144,304	-	-	-	244,176	25,446	269,622	34,889	(71,463)	(57,953)	(30,490)	
P066	HYDEN LESLIE COUNTY WATER DISTRICT	1,008,793	1,438,453	797,261	52,311	497,051	549,442	-	549,442	35,995	-	40,070	141,720	417,781	-	-	-	148,640	148,640	342,678	148,640	(19,697)	(35,203)	(18,560)	
P068	LEWIS CO PUBLIC LIBRARY	235,637	337,969	187,711	12,326	235,637	35,836	-	35,836	8,475	-	9,434	31,252	49,161	-	-	-	34,997	-	34,997	24,651	2,189	(8,306)	(4,370)	
P069	LINCOLN CO CLERK	687,960	909,535	505,353	33,170	687,960	(56,819)	-	(56,819)	22,807	-	25,389	-	-	-	-	-	94,180	106,072	200,252	(62,503)	(10,443)	(22,314)	(11,759)	
P071	LOGAN CO COND DISTRICT	190,251	251,528	139,701	9,173	190,251	7,804	-	7,804	6,307	-	7,021	119	13,447	-	-	-	26,046	29,123	55,169	(14,577)	(17,730)	(6,182)	(3,253)	
P072	LYON CO WATER DISTRICT	368,821	487,406	270,851	17,783	368,821	27,863	-	27,863	12,227	-	13,611	12,247	38,285	-	-	-	50,491	-	50,491	14,127	(6,044)	(11,968)	(6,305)	
P075	MCLEAN CO REG WATER COMM	432,591	575,954	317,646	20,838	432,591	17,500	3,328	14,941	14,941	-	15,965	6,805	37,511	-	-	-	59,221	5,094	64,315	6,613	(13,266)	(14,656)	(7,395)	
P076	MADISON CO PUBLIC LIBRARY	2,520,703	3,332,538	1,850,920	121,538	2,520,703	76,473	196,011	83,546	93,026	-	93,026	29,758	206,350	-	-	-	345,082	37,632	382,714	50,245	(102,634)	(81,905)	(45,289)	
P077	SALVEMINGA CO DIST HOUS	147,406	194,983	108,238	7,107	147,406	(63,974)	-	(63,974)	4,887	-	5,440	-	10,327	-	-	-	30,180	56,979	77,159	(29,745)	(19,768)	(4,790)	(2,520)	
P078	MARION CO CONSERVAT DIST	66,274	87,619	48,664	3,195	66,274	888	4,083	2,446	4,083	-	4,463	-	6,463	-	-	-	9,073	422	9,495	817	(2,382)	(2,153)	(1,134)	
P079	CITY OF CAVERDY	2,503,895	3,307,872	1,837,169	100,631	2,503,895	3,807,872	-	3,807,872	42,862	-	46,312	175,275	575,275	-	-	-	342,507	68,535	411,042	(4,899)	(106,838)	(80,294)	(42,786)	
P081	MASON COUNTY LIBRARY	309,113	408,668	226,978	14,904	309,113	(7,187)	7,737	7,737	6,408	-	6,950	2,814	24,470	-	-	-	42,817	5,063	47,880	2,037	(9,520)	(10,944)	(5,283)	
P084	ANDERSON OAM COMM PARK	193,425	255,721	142,030	9,245	193,425	32,548	41,874	6,412	7,138	-	7,138	9,996	23,546	-	-	-	26,480	23,717	50,197	(1,288)	(15,771)	(6,285)	(3,307)	
P087	MONTGOMERY CITY WATER DIST	171,384	228,535	125,808	8,261	171,384	24,442	32,703	5,680	6,333	-	6,333	30,027	42,000	-	-	-	32,655	-	32,655	23,692	3,379	(2,928)	(2,928)	
P088	MORGAN CO WATER DIST	576,380	762,013	423,229	27,791	576,380	(83,966)	(6,115)	(89,081)	19,108	-	21,271	-	40,379	-	-	-	78,906	192,896	271,842	(113,863)	(89,519)	(18,728)	(9,854)	
P089	MOREHEAD TOURISM COMMISS	330,200	434,153	247,749	26,774	330,200	(5,274)	23,500	18,499	20,493	-	20,493	1,208	76,619	-	-	-	76,619	9,609	86,228	5,022	(22,899)	(18,048)	(9,493)	
P090	NORTH NELSON WATER DIST	523,405	693,977	384,350	25,236	523,405	34,670	60,106	25,492	17,352	-	19,516	-	59,675	-	-	-	71,654	30,851	102,505	(17,076)	(17,007)	(8,547)	(6,947)	
P092	OHIO CO REG WASTE WATER D	529,638	700,216	388,906	25,537	529,638	714	26,251	26,251	17,559	-	19,546	1,197	40,302	-	-	-	72,507	1,777	74,284	11,289	(19,009)	(17,210)	(9,052)	
P097	KY RIVER AREA DEV DIST	3,568,237	4,717,448	2,620,111	172,045	3,568,237	149,638	371,683	121,645	138,294	-	131,685	59,736	309,315	-	-	-	468,648	3,204	491,852	138,731	(124,671)	(115,848)	(60,994)	
P100	LAKE CUMBERLAND CAA, INC	7,628,384	10,086,233	5,601,424	367,808	7,628,384	(215,086)	152,772	367,808	152,772	-	281,524	415,145	949,565	-	-	-	1,044,319	-	1,044,319	481,570	(198,056)	(247,870)	(130,398)	
P103	MOREHEAD TOURISM COMMISS	394,418	521,447	289,818	19,017	394,418	(58,808)	(9,878)	(68,686)	13,076	-	14,506	14,506	27,682	-	-	-	33,995	93,481	147,476	(8,387)	(41,368)	(24,618)	(6,741)	
P104	RUSSELL CO TOURIST COMM	196,813	260,893	150,475	6,968	196,813	(145)	6,453	6,453	4,356	-	5,050	1,024	10,610	-	-	-	18,732	2,511	21,243	1,846	(5,607)	(6,446)	(3,339)	
P105	GEORGETOWN/SCOTT TOURISM	331,093	437,727	243,117	15,964	331,093	23,872	39,836	10,976	12,219	-	13,219	2,880	26,075	-	-	-	45,326	726	46,052	6,797	(10,356)	(10,758)	(5,660)	
P106	MULTI PURPOSE COMA ACTION	786,062	1,007,893	578,464	37,852	786,062	(17,981)	20,761	20,761	16,812	-	18,408	64,408	164,208	-	-	-	87,473	164,793	164,208	(15,004)	(48,888)	(25,500)	(13,419)	
P107	SIMPSON CO LIBRARY DIST	457,487	605,093	336,074	22,068	457,487	8,013	30,081	-	15,173	-	16,891	28,089	60,153	-	-	-	62,657	7,962	70,619	17,118	(5,089)	(14,872)	(7,823)	
P110	TOOD COUNTY CONSERVATION DISTRICT	-	-	-	-	-	(42,286)	(42,286)	-	-	-	-	-	-	-	-	-	-	29,440	29,440	(27,118)	(1,222)	-	-	
P111	JOHN STREET LIBRARY	347,003	458,841	254,844	11,506	347,003	43,498	60,232	17,734	22,808	-	24,314	-	59,529	-	-	-	47,513	11,746	59,259	(13,415)	(15,515)	(11,277)	(5,934)	
P113	STURGIS HOUSING AUTHORITY	132,048	174,576	96,961	6,387	132,048	5,186	11,563	6,387	4,378	-	4,873	50,700	59,951	-	-	-	18,077	2,679	20,756	30,908	5,834	(4,911)	(2,256)	
P115	HOODING AUTH SPRINGFIELD	194,315	256,898	142,683	9,369	194,315	114,863	6,442	11,896	6,442	-	7,171	18,070	31,683	-	-	-	26,602	15,302	41,904	192	(6,314)	(3,323)	(3,323)	
P116	CITY OF MONTICELLO	476,607	630,106	349,966	22,980	476,607	(172,283)	(149,303)	(149,303)	15,800	-	17,589	1,759	35,148	-	-	-	65,247	89,261	154,508	(79,906)	(15,486)	(15,486)	(8,148)	
P117	CITY OF CLAY	580,832	767,898	426,497	28,005	580,832	(61,139)	(20,134)	(20,134)	19,256	-	21,436	1,908	42,660	-	-	-	79,515	15,056	95,571	(4,809)	(93,730)	(88,878)	(9,928)	
P120	WOODFORD CO CONSERV DIST	130,990	173,178	96,185	6,316	130,990	(8,640)	4,343	4,343	4,834	-	5,177	-	9,177	-	-	-	17,932	1,744	33,375	(7,799)	(9,904)	(4,258)	(2,267)	
P959	CITY OF CRESTVIEW HILLS	530,472	703,320	389,519	25,577	530,472	6,097	31,674	31,674	17,586	-	19,577	766	9,729	-	-	-	72,621	7,704	80,325	5,214	(10,308)	(17,237)	(9,039)	
R008	SOUTH ANDERSON WATER DIST	1,005,940	1,323,160	719,211	77,482	1,005,940	497,964	547,966	547,966	53,240	-	58,287	744,200	856,707	-	-	-	918,852	3,727	221,978	485,320	229,242	(22,482)	(22,482)	
R005	BARREN CO SOL CON DIS	47,633	62,974	34,976	2,297	47,633	(8,277)	(5,930)	-	1,579	-	1,758	14,366	17,703	-	-	-	6,521	9,226	15,747	468	3,850	(1,548)	(814)	
R000	ASHLAND SD OF ED	10,524,307	13,913,837	7,727,864	507,437	10,524,307	266,717	774,194	507,437	388,398	-	348,902	1,440,768	1,782,859	-	-	-	342,091	1,782,859	302,107	302,107	(341,967)	(179,888)	(179,888)	
R011	DANVILLE BOYLE PLANNING	136,254	206,578	114,735	7,334	136,254	(11,477)	(9,029)	(9,029)	6,767	-	7,261	13,508	13,508	-	-	-	21,391	16,370	37,761	(4,833)	(11,672)	(5,077)	(2,671)	
R013	BREATHITT COUNTY WATER DISTRICT	633,291	839,921	492,846	21,856	633,291	402,869	51,088	453,957	31,867	-	34,732	131,867	179,484	-	-	-	62,655	7,948	70,603	(1,493)	(14,728)	(17,207)	(7,207)	
R015	CITY OF SHEPHERDVILLE	3,790,513	5,030,835	2,783,061	182,745	3,790,513	382,849	565,594	182,745	193,875	-	202,518	422,518	688,044	-	-	-	518,869	369,518	1,214,011	(12,401)	(123,154)	(64,788)	(64,788)	
R017	CITY OF PRINCETON	1,182,809	1,563,753	886,522	57,000	1,182,809	154,544	217,574	71,514	39,212	-	43,651	71,514	82,863	-	-	-	161,306	23,862	185,168	2,847	(47,119)	(38,433)	(20,220)	
R018	MURRAY ELECTRIC SYSTEM	5,213,686	6,892,841	3,828,343	263,182	5,213,686	(200,893)	(9,511)	(210,404)	172,844	-	192,410	-	365,254	-	-	-	713,749	256,266	970,015	(104,472)	(241,758)	(169,409)	(89,112)	
R019	FORT THOMAS BOARD OF ED	5,900,801	7,801,254	4,332,883	284,511	5,900,801	(476,230)	(191,719)	(284,511)	217,768	-	237,976	37,976	451,367	-	-	-								

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025				Pension Expense								Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
		Discount Rate Less 1.00%		Discount Rate Plus 1.00%		Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Share of Plan Contributions	Gross Employer Pension Expense	Non-employer Contributions	Net Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029	
		6.50%	7.50%	6.50%	7.50%																				(10)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
R047	LINDSEY TRAIL AREA DEV CD	3,008,718	5,154,866	2,862,779	187,880	282,546	470,526	-	470,526	129,250	-	143,882	157,832	403,964	-	-	533,731	-	533,731	191,910	(101,352)	(126,681)	(66,644)	(1,822)	
R048	HARLAN CO CONSERV DIST	106,618	140,953	78,288	5,141	8,616	11,757	-	11,757	3,335	-	8,829	16,299	-	-	14,506	-	14,506	7,666	(8,077)	(3,464)	(1,822)	(1,822)		
R050	HART CD AMB SERVICE	1,791,464	2,368,435	1,315,449	86,377	(153,790)	(87,413)	-	(86,377)	59,391	-	66,114	341,697	125,505	-	96,447	341,697	96,447	341,697	(39,156)	(98,004)	(184,210)	(30,622)		
R051	HENDERSON MAN W & S DEV CD	8,022,153	10,711,587	5,949,307	390,651	455,394	436,245	-	436,245	268,627	-	40,754	608,365	299,009	-	45,604	1,109,177	45,604	1,109,177	220,130	(284,787)	(283,344)	(128,495)		
R052	CITY OF CAMPBELL/SR	220,802	291,254	161,765	10,622	39,797	50,419	-	50,419	7,303	-	8,130	16,859	12,292	-	30,159	-	30,159	18,789	(7,732)	(7,158)	(1,766)	(1,766)		
R054	SOUTH HAVENS WATER DIST	602,701	796,810	442,555	29,060	18,576	45,636	-	45,636	19,981	-	22,243	139,468	60,449	-	82,509	-	82,509	23,176	(15,551)	(19,948)	(10,301)	(10,301)		
R057	CITY OF WILMORE	1,798,197	2,127,336	1,320,993	86,701	106,796	102,093	-	102,093	59,614	-	66,362	124,712	104,559	-	104,559	-	104,559	19,373	(88,213)	(58,429)	(30,785)	(30,785)		
R058	HOUSING AUTH OF PAINTSVLE	1,028,765	1,346,875	748,064	49,120	(13,524)	35,596	-	35,596	13,774	-	17,597	2,655	17,026	-	139,468	-	139,468	8,877	(14,239)	(33,103)	(17,415)	(17,415)		
R061	KY COMM ECONOMIC OPPORT	17,085,265	21,582,999	12,342,569	823,587	611,236	1,435,233	-	1,435,233	566,279	-	431,884	1,628,546	830,362	-	2,338,413	-	2,338,413	233,067	(674,932)	(555,204)	(293,983)	(293,983)		
R063	WOODCREEK WATER DISTRICT	3,937,058	5,205,054	2,890,931	189,828	(388,743)	(195,955)	-	(195,955)	133,524	-	145,297	748,126	295,668	-	538,980	-	538,980	295,668	(175,462)	(188,142)	(127,927)	(67,299)		
R071	LOGAN CO PUBLIC LIBRARY	946,758	1,250,355	694,458	45,800	(10,115)	24,475	-	24,475	31,354	-	34,863	75,909	34,863	-	129,473	-	129,473	24,978	(15,647)	(30,713)	(16,365)	(16,365)		
R072	LYON CO HOUSING AUTHORITY	415,174	548,888	304,867	20,018	(60,483)	(30,417)	-	(30,417)	13,764	-	15,322	29,086	-	56,837	-	56,837	26,480	(15,544)	(18,101)	(13,809)	(7,096)	(7,096)		
R073	MCCRACKEN CD RD OF ED	18,663,742	24,674,714	13,704,547	899,888	(623,958)	275,928	-	275,928	618,740	-	688,793	1,307,523	688,793	-	2,555,050	-	2,555,050	424,013	(2,979,063)	(69,140)	(676,907)	(606,443)		
R076	RICHMOND UTILITIES	6,099,684	8,135,328	5,073,828	333,165	43,289	376,464	-	376,464	229,076	-	255,008	52,606	336,600	-	345,957	-	345,957	337,308	(1,283,265)	(224,524)	(118,115)	(118,115)		
R078	CITY OF LORETO	42,513	56,206	31,217	2,050	(4,031)	1,408	-	1,408	1,569	-	1,669	9,134	-	5,820	-	5,820	3,314	(1,847)	(1,200)	(618)	(728)	(728)		
R079	MARSHALL CO PUBLIC LIBRARY	1,623,079	2,145,919	1,191,808	78,238	55,753	113,981	-	113,981	55,800	-	59,900	19,063	131,771	-	222,158	-	222,158	43,436	(52,400)	(152,739)	(27,744)	(27,744)		
R088	CITY OF WEST LIBERTY	2,871,050	3,795,719	2,108,175	138,430	7,570	186,000	-	186,000	95,181	-	100,566	380,664	201,137	-	393,664	-	393,664	178,304	(97,589)	(148,307)	(89,289)	(49,075)		
R089	CENTRAL CITY MUN WTRWERK	2,052,610	2,713,487	1,507,205	98,988	(60,861)	38,107	-	38,107	68,225	-	75,751	113,481	67,280	-	281,000	-	281,000	64,991	(345,991)	(21,053)	(65,874)	(66,696)		
R090	NELSON CO PUBLIC LIBRARY	1,795,296	2,251,940	1,289,625	84,641	(204,988)	(140,317)	-	(140,317)	58,225	-	64,616	123,041	64,616	-	173,738	-	173,738	414,173	(107,932)	(97,011)	(57,668)	(57,668)		
R093	TR CD COMM ACTION AGENCY	499,366	660,195	366,678	24,077	(34,583)	(10,506)	-	(10,506)	16,555	-	18,429	38,383	17,520	-	68,363	-	68,363	73,290	(143,563)	(52,623)	(13,193)	(16,226)		
R097	PERRY COUNTY PUBLIC LIB	1,009,713	1,446,074	801,163	52,541	(60,813)	11,266	-	11,266	19,838	-	21,966	78,458	149,181	-	149,181	-	149,181	38,218	(187,414)	(2,508)	(15,348)	(18,827)		
R103	ROWAN CO PUBLIC LIBRARY	944,013	1,248,074	693,191	45,517	(58,282)	(10,769)	-	(10,769)	31,297	-	34,819	54,398	19,217	-	103,513	-	103,513	20,303	(149,440)	(8,306)	(40,461)	(40,779)		
R104	CITY OF RUSSELL SPRINGS	1,902,032	2,514,614	1,396,618	91,708	(104,669)	(12,961)	-	(12,961)	63,056	-	70,134	206,387	148,410	-	408,797	-	408,797	(84,723)	(96,508)	(61,803)	(32,113)			
R105	CITY OF STAMFORD GROUND	56,703	74,965	41,636	3,490	(6,234)	2,744	-	2,744	1,880	-	2,034	15,130	7,323	-	5,809	-	5,809	3,828	(1,842)	(970)	(970)			
R106	SHILBY CO PARK RECREATION	876,590	1,158,910	643,669	41,322	(35,217)	7,028	-	7,028	10,228	-	11,204	120,004	61,411	-	120,004	-	120,004	82,774	(202,778)	(40,148)	(14,984)	(14,984)		
R109	TAYLOR CD PUBLIC LIBRARY	662,075	875,307	486,153	31,557	(28,114)	60,256	-	60,256	21,949	-	24,414	61,124	107,507	-	90,637	-	90,637	141	(97,777)	49,077	481	(21,113)		
R114	BOWLING GREEN PUBLIC SCHO	14,818,890	19,951,562	10,881,321	714,004	512,709	1,277,231	-	1,277,231	492,276	-	546,889	2,028,693	925	-	2,029,508	-	2,029,508	276,199	(504,411)	(881,213)	(251,309)	(251,309)		
R115	S W F D A	140,005	180,096	102,804	6,750	(2,100)	8,850	-	8,850	4,641	-	5,167	15,118	11,328	-	19,167	-	19,167	19,828	(2,705)	(4,549)	(4,549)			
R116	WAINW CD CONSERV DIST	121,586	160,745	89,279	5,862	(3,372)	7,234	-	7,234	4,031	-	4,487	10,349	18,867	-	16,645	-	16,645	17,231	(7,913)	(247)	(3,561)	(3,561)		
R117	WEBSTER COUNTY WATER DIST	688,562	910,325	505,602	33,200	(77,441)	(44,241)	-	(44,241)	22,827	-	25,117	73,400	33,600	-	51,177	-	51,177	145,441	(23,698)	(14,198)	(22,374)	(22,374)		
R118	WILLIAMSBURG IND RD OF ED	2,157,479	3,340,480	1,804,789	118,508	(105,973)	280,481	-	280,481	81,848	-	90,708	576,410	270,602	-	336,481	-	336,481	39,912	(376,393)	(399,777)	(136,309)	(42,013)		
R120	CITY OF MIDWAY	599,329	793,617	460,234	39,007	(55,661)	3,346	-	3,346	3,966	-	4,202	12,136	6,207	-	82,075	-	82,075	21,943	(5,663)	(26,615)	(19,481)	(19,481)		
R559	N KY LEGAL AID SOCIETY	5,208,713	6,886,294	3,824,706	251,143	(248,241)	7,902	-	7,902	172,680	-	192,228	389,664	192,228	-	713,071	-	713,071	79,616	(792,687)	(210,724)	(609,288)	(89,235)		
T036	FLOYD COUNTY CONSERV DIST	151,802	200,692	111,466	7,319	(27,360)	(19,067)	-	(19,067)	5,033	-	5,602	10,565	5,602	-	30,782	-	30,782	22,054	(18,987)	(6,538)	(2,955)	(2,955)		
U001	ADAIR COUNTY FISCAL COURT	4,114,234	5,439,293	3,021,030	198,371	(131,537)	66,834	-	66,834	136,395	-	151,835	143,807	432,037	-	563,235	-	563,235	163,961	(91,147)	(133,684)	(70,328)	(70,328)		
U002	ALEN COUNTY FISCAL COURT	4,817,877	6,369,355	3,571,765	237,297	(175,068)	175,068	-	175,068	199,722	-	217,893	499,268	261,862	-	699,569	-	699,569	102,288	(6,269)	(146,138)	(136,548)	(82,355)		
U003	ANDERSON COUNTY FISCAL COURT	6,193,944	8,188,808	4,548,134	304,487	(194,199)	104,467	-	104,467	205,342	-	228,587	122,022	348,561	-	897,945	-	897,945	219,467	(1,067,412)	(94,017)	(298,148)	(102,261)		
U004	BALLARD COUNTY FISCAL CT	4,805,023	6,352,361	3,528,267	231,678	(163,273)	67,955	-	67,955	159,296	-	177,329	399,451	238,079	-	697,803	-	697,803	310,293	(988,096)	(8,718)	(289,077)	(156,130)		
U005	BARRER CD FISCAL CT	5,173,732	6,840,020	3,799,065	249,655	(161,367)	88,288	-	88,288	171,520	-	190,956	401,105	244,561	-	788,279	-	788,279	139,185	(752,644)	(136,185)	(88,456)	(88,456)		
U006	BATH CD FISCAL COURT	2,708,842	3,581,270	1,989,068	130,689	(69,145)	60,884	-	60,884	89,803	-	99,669	218,888	109,699	-	419,888	-	419,888	49,080	(419,888)	(3,500)	(88,819)	(88,819)		
U007	BELL CO FISCAL CT	3,139,656	4,777,781	2,594,458	247,185	(170,880)	477,865	-	477,865	189,939	-	210,586	496,062	247,185	-	130,205	-	13							

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Net Pension Liability and Sensitivity Analysis as of June 30, 2025				Pension Expense							Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
Participating Employer Code	Participating Employer Name	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Expense	Differences Between Employer & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2025	2027	2028	2029			
		6.50%	Plus 1.00% 5.50%																7.50%	(10)	(11)	(12)	(13)	(14)	(15)
V022	CARTER CO FISCAL CT	6,274,331	8,956,118	4,974,304	-	236,629	(730,208)	(403,379)	-	(403,379)	224,583	-	250,006	-	474,589	-	927,400	556,238	1,483,636	(109,859)	(363,272)	(220,119)	(135,797)		
V023	COSY CO FISCAL COURT	4,417,059	5,839,688	3,243,300	-	212,972	(107,215)	105,757	-	105,757	22,940	-	83,011	22,940	312,380	-	400,891	17,725	622,406	73,083	(144,077)	(143,204)	(79,003)		
V024	CHRISTIAN CO FISCAL COURT	6,821,574	9,018,576	5,008,894	-	229,536	(129,371)	199,336	-	199,336	226,149	-	215,749	215,749	893,206	-	933,867	76,426	1,010,293	174,838	(133,666)	(221,654)	(136,805)		
V025	CLARK COUNTY FISCAL COURT	6,860,415	9,069,927	5,037,313	-	230,780	(139,764)	191,016	-	191,016	227,436	-	212,883	212,883	899,185	-	937,583	74,668	1,016,768	112,637	(463,305)	(222,914)	(112,270)		
V026	CLAY COUNTY FISCAL CT	5,988,778	7,917,564	4,397,483	-	288,753	(1,726,971)	(1,438,218)	-	(1,438,218)	198,540	-	221,015	-	439,555	-	819,858	1,216,644	2,036,502	(665,254)	(654,729)	(394,594)	(102,370)		
V027	CLINTON CO FISCAL COURT	3,845,075	5,081,446	2,823,390	-	185,393	84,568	209,961	-	209,961	127,472	-	141,902	-	282,667	-	326,387	18,505	542,192	163,666	(61,131)	(124,938)	(86,726)		
V028	CUTLER CO FISC CT	5,056,820	6,480,454	3,713,158	-	243,818	343,847	386,985	-	386,985	107,644	-	386,621	-	692,774	-	872,274	9,409	698,683	247,088	(72,228)	(164,312)	(86,439)		
V030	DAVNESS CO FISCAL COURT	12,308,481	16,277,634	9,037,860	-	593,462	(638,792)	(45,330)	-	(45,330)	408,251	-	454,243	29,527	891,821	-	1,685,020	1,247,064	2,932,084	(26,707)	(903,219)	(399,941)	(120,396)		
V031	EDMONSON CO FISCAL CRT	3,434,887	4,540,855	2,322,047	-	117,859	(177,859)	(123,249)	-	(123,249)	123,867	-	123,646	-	236,572	-	470,256	42,293	512,489	93,009	(73,323)	(111,604)	(86,711)		
V032	ELLIOTT CO FISCAL CT	1,991,177	2,632,469	1,482,096	-	96,006	88,139	184,145	-	184,145	66,011	-	73,884	-	145,132	-	272,590	26,634	299,224	37,744	(79,120)	(64,700)	(30,403)		
V033	ETZILL CO FISCAL COURT	3,711,636	4,907,091	2,726,487	-	178,959	(29,252)	(114,249)	-	(114,249)	129,048	-	156,977	-	260,025	-	308,120	20,416	710,556	(94,283)	(172,181)	(120,603)	(65,446)		
V035	FLEMING CO FISCAL COURT	2,387,900	3,130,521	1,738,718	-	114,170	(156,844)	(72,374)	-	(72,374)	78,501	-	87,587	-	165,888	-	234,613	18,708	342,671	28,849	(86,417)	(76,940)	(46,475)		
V036	FLOYD CO FISCAL COURT	7,483,816	9,894,104	5,495,270	-	300,838	(366,145)	(59,307)	-	(59,307)	248,103	-	276,189	75,697	599,989	-	1,024,528	111,233	1,135,761	65,342	(230,015)	(243,172)	(127,927)		
V037	FRANKLIN CO FISCAL COURT	10,671,212	14,106,055	7,855,755	-	514,520	(103,252)	322,345	-	322,345	353,772	-	390,820	40,754	798,346	-	1,460,879	70,420	1,531,299	139,988	(203,692)	(346,741)	(182,408)		
V038	FULTON COUNTY FISC CT	6,058,391	8,009,597	4,448,599	-	220,110	112,803	404,193	-	404,193	202,848	-	223,384	-	441,748	-	829,388	141,748	1,053,289	108,653	(296,348)	(196,856)	(105,559)		
V039	GALLATIN CO FISCAL COURT	4,338,234	5,999,384	3,312,250	-	218,205	(25,257)	193,008	-	193,008	150,445	-	167,475	-	317,045	-	423,253	54,598	675,849	81,104	(122,022)	(139,223)	(75,240)		
V040	GARRARD CO FISCAL COURT	4,284,678	5,664,630	3,146,184	-	206,389	(29,677)	186,083	-	186,083	142,046	-	158,125	-	306,649	-	379,537	179,537	559,106	(64,471)	(139,223)	(182,774)	(92,403)		
V041	GRANT COUNTY FISCAL COURT	6,643,229	8,782,792	4,878,038	-	320,308	(99,800)	220,508	-	220,508	220,236	-	245,167	-	499,562	-	809,652	105,705	1,015,157	99,576	(270,351)	(125,859)	(115,588)		
V042	GRAVES COUNTY FISCAL CT	7,954,597	10,516,922	5,840,783	-	383,575	(314,137)	69,388	-	69,388	263,703	-	303,564	-	610,564	-	1,088,944	176,611	1,265,555	36,637	(244,026)	(258,642)	(125,968)		
V043	GRAYSON CO FISCAL COURT	12,519,991	16,552,265	9,193,269	-	603,661	(1,076,801)	(468,521)	-	(468,521)	762,673	-	1,639,784	-	3,173,976	-	5,816,853	762,673	7,579,526	(406,813)	(1,000,000)	(1,400,000)	(800,000)		
V044	GREEN COUNTY FISCAL COURT	1,733,446	2,291,998	1,172,299	-	83,389	(3,546)	100,155	-	100,155	57,474	-	63,580	-	124,627	-	237,233	33,207	330,440	48,307	(19,238)	(36,312)	(29,894)		
V045	GREENUP CO FISCAL CT	13,637,606	18,001,385	9,999,234	-	656,983	(1,637,148)	(980,165)	-	(980,165)	1,451,445	-	3,003,556	-	5,843,131	-	10,686,238	1,451,445	12,137,683	(442,774)	(1,000,000)	(1,400,000)	(800,000)		
V046	HANDCOCK CO FISCAL COURT	4,624,229	6,113,540	3,395,512	-	222,961	(174,746)	88,195	-	88,195	153,302	-	170,657	-	321,959	-	533,613	86,384	719,937	8,889	(175,067)	(150,256)	(79,245)		
V047	HARDIN CO FISCAL COURT	9,239,077	12,188,236	6,709,460	-	444,505	(734,074)	(1,183,979)	-	(1,183,979)	305,631	-	360,597	-	721,189	-	1,362,083	360,597	1,722,680	(56,975)	(100,000)	(150,000)	(75,000)		
V048	HARLAN CO FIS CT	7,133,803	9,431,364	5,238,260	-	343,962	(1,010,414)	(666,452)	-	(666,452)	236,500	-	263,272	-	529,772	-	893,044	136,267	1,029,311	(75,281)	(150,000)	(200,000)	(100,000)		
V049	HARRISON CO FISCAL COURT	2,674,146	3,799,839	2,110,463	-	138,580	(69,873)	73,703	-	73,703	95,284	-	106,071	-	214,485	-	391,471	63,636	457,087	31,517	(17,400)	(38,911)	(48,129)		
V050	HART COUNTY FISCAL COURT	6,046,427	7,999,780	4,439,814	-	291,533	(27,007)	418,540	-	418,540	200,451	-	223,143	-	443,692	-	827,750	39,168	462,762	426	(828,176)	(1,288,661)	(1,570,851)		
V051	HENDERSON CO FISCAL COURT	12,796,829	16,912,263	9,396,548	-	617,008	(287,689)	329,319	-	329,319	424,240	-	472,265	-	944,525	-	1,751,875	193,308	1,945,183	243,011	(311,200)	(415,809)	(188,745)		
V052	HENRY CO FISCAL COURT	2,438,959	3,224,467	1,780,887	-	117,968	(46,657)	70,869	-	70,869	80,896	-	90,009	-	180,815	-	333,991	50,313	384,304	29,418	(103,608)	(79,249)	(41,091)		
V053	HICKMAN CO FISCAL COURT	2,225,891	2,942,777	1,634,443	-	107,323	(46,643)	60,680	-	60,680	73,793	-	83,140	-	166,933	-	304,723	16,318	321,041	23,762	(72,326)	(38,049)	(20,512)		
V054	HOPKINS CO FISCAL COURT	10,103,038	13,422,994	7,455,246	-	489,536	(239,024)	250,512	-	250,512	336,593	-	374,696	-	751,289	-	1,389,942	136,616	1,526,558	395,747	(299,325)	(329,904)	(173,551)		
V055	JACKSON CO FISCAL COURT	5,188,134	6,805,989	3,809,874	-	250,169	(151,937)	98,231	-	98,231	172,010	-	191,482	-	383,492	-	710,206	359,365	1,069,671	(83,144)	(131,009)	(168,924)	(88,891)		
V057	JESAMINE CO FISCAL COURT	14,002,676	18,512,473	10,281,986	-	675,149	(947,003)	(271,854)	-	(271,854)	464,217	-	516,767	-	1,032,984	-	1,916,954	234,256	2,151,210	41,817	(537,697)	(654,991)	(339,355)		
V060	KNOTT CO FISCAL CT	4,339,419	5,726,023	3,179,771	-	208,794	(343,823)	(135,029)	-	(135,029)	143,562	-	169,813	-	338,223	-	602,803	396,415	999,218	(52,916)	(140,709)	(240,023)	(120,023)		
V061	KNOX CO FISCAL CT	7,399,520	9,774,704	5,428,954	-	356,483	(188,863)	167,620	-	167,620	245,109	-	276,856	-	542,971	-	1,012,164	60,389	1,072,553	115,427	(226,389)	(400,238)	(126,382)		
V062	LARLE CO FISCAL COURT	4,729,843	6,251,987	3,472,259	-	228,880	(26,880)	254,855	-	254,855	196,771	-	219,517	-	436,288	-	855,795	53,037	908,832	117,041	(182,949)	(153,663)	(88,882)		
V063	LAUREL COUNTY FISCAL COURT	14,531,862	19,189,859	10,662,101	-	700,182	(1,091,261)	(391,079)	-	(391,079)	881,428	-	1,017,265	-	2,034,591	-	3,851,856	619,927	4,471,783	(482,273)	(723,227)	(1,146,232)	(600,232)		
V064	LAWRENCE CO FISCAL CT	4,436,647	5,865,343	3,257,773	-	213,916	(424,066)	(210,150)	-	(210,150)	147,084	-	163,734	-	320,818	-	607,373	282,365	889,738	(152,132)	(206,790)	(244,160)	(79,838)		
V065	LEE COUNTY FISCAL COURT	3,665,066	4,846,044	2,691,534	-	176,755	(245,867)	(89,152)	-	(89,152)	121,519	-	135,275	-	266,794	-	501,805	51,705	553,510	30,122	(445,077)	(139,504)	(62,657)		
V066	LESLIE CO FISCAL COURT	6,487,921	8,577,465	4,763,997	-	286,772	(473,812)	(187,040)	-	(187,040)	378,177	-	429,436	-	857,613	-	1,387,051	153,408	1,540,459	300,460	(283,313)	(310,113)	(110,903)		
V067	LEITCHER CO FISCAL COURT	4,796,277	6,286,116	3,492,473	-	229,327	(303,860)	(74,533)	-	(74,533)	103,860	-	117,590	-	231,450	-	449,040	65,130	514,170	79,660	(199,319)	(134,540)	(88,202)		
V068	LEWIS COUNTY FISCAL COURT	2,834,212	3,747,053	2,081,126	-	136,654	(270,207)	(133,553)	-	(133,553)	196,656	-	223,806	-	440,662	-	866,476	188,021	1,054,497	(77,753)	(136,142)	(202,992)	(84,447)		
V069	LINCOLN CO FISCAL COURT	3,411,371	4,550,961	2,504,928	-	164,482	(79,102)	243,584	-	243,584	132,460	-	152,896	-	305,356	-	607,014	171,075	778,089	(97,479)	(120,846)	(168,313)	(86,313)		
V070	LIVINGSTON CO FISCAL CT	3,911,860	5,115,728	2,812,422	-	188,613	(298,317)	(109,704)	-	(109,704)	150,146	-	174,632	-	344,778	-	619,410	227,705	847,115	(109,380)	(185,426)	(237,508)	(166,866)		
V071	LOGAN COUNTY FISCAL COURT	9,994,391																							

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Net Pension Liability and Sensitivity Analysis as of June 30, 2025		Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,								
Participating Employer Code	Participating Employer Name	Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029		
		6.50%	Less 1.00% 5.50%	Plus 1.00% 7.50%																(10)	(11)	(12)	(13)	(14)	(15)
V081	MASON CO FIS CT	7,205,762	9,262,085	5,144,241	-	337,788	108,165	445,953	-	445,953	232,255	-	232,255	118,397	609,199	-	-	-	999,083	22,937	682,020	171,701	(187,129)	(227,639)	(119,754)
V082	MEEK COUNTY FISCAL COURT	11,800,515	15,467,173	8,705,482	-	371,381	(430,753)	140,828	-	140,828	392,868	-	392,868	127,342	893,848	-	-	-	1,822,125	247,948	1,870,273	(1,023)	(185,745)	(388,060)	(202,565)
V083	MINIFEE CO FISCAL COURT	1,906,873	2,521,014	1,400,193	-	91,341	(15,338)	76,583	-	76,583	63,217	-	63,217	70,373	147,642	-	-	-	261,409	19,883	280,292	21,876	(60,411)	(61,940)	(32,393)
V084	MERCER COUNTY FISCAL COURT	3,515,467	5,176,909	2,875,078	-	138,787	(106,305)	82,482	-	82,482	129,806	-	129,806	144,500	354,352	-	-	-	538,024	-	538,024	134,301	(121,988)	(127,226)	(66,928)
V085	METCALFE CO FISCAL COURT	2,606,676	3,446,200	1,914,049	-	125,683	109,508	235,991	-	235,991	86,416	-	86,416	96,199	228,082	-	-	-	356,852	27,245	384,097	46,047	(72,806)	(84,699)	(44,558)
V086	MONTGOMERY CO FISCAL CT	2,809,858	3,762,006	2,096,487	-	150,356	335,514	485,500	-	485,500	92,847	-	92,847	383,408	570,346	-	-	-	881,408	-	881,408	326,860	26,364	(19,052)	(47,374)
V087	MONTGOMERY CO FISCAL CT	6,729,313	8,896,651	4,961,248	-	324,459	(385,574)	(61,115)	-	(61,115)	223,080	-	223,080	276,497	749,911	-	-	-	921,237	210,098	1,131,335	78,571	(26,290)	(218,648)	(115,029)
V088	MORGAN CO FISCAL CT	2,695,120	3,561,393	1,979,139	-	129,957	(209,932)	(129,993)	-	(129,993)	89,355	-	89,355	99,470	238,825	-	-	-	388,987	122,525	491,512	(58,093)	(110,941)	(87,179)	(46,074)
V089	MURKINBERG CO FISCAL CT	9,588,844	12,627,092	7,040,965	-	462,333	(408,768)	33,574	-	33,574	317,889	-	317,889	125,975	673,468	-	-	-	1,312,204	343,645	1,656,349	(44,009)	(463,300)	(511,513)	(163,990)
V090	NELSON CO FISCAL CT	15,614,236	20,643,064	11,465,334	-	752,862	709,579	1,522,431	-	1,522,431	517,643	-	517,643	756,241	1,713,408	-	-	-	2,137,575	-	2,137,575	814,212	(464,121)	(607,355)	(266,904)
V091	NICHOLAS CO FISCAL COURT	2,799,300	3,700,997	2,055,343	-	134,961	(107,877)	(27,084)	-	(27,084)	102,916	-	102,916	100,300	206,090	-	-	-	303,534	85,543	409,077	(19,468)	(115,375)	(150,551)	(47,247)
V092	ONIO COUNTY FISCAL CRT	6,946,388	9,183,588	5,100,644	-	334,935	126,251	461,846	-	461,846	230,287	-	230,287	366,555	890,654	-	-	-	970,807	71,353	970,807	136,799	(248,018)	(235,730)	(118,793)
V093	OLDHAM CO FISCAL COURT	10,162,390	13,435,280	7,462,069	-	489,384	330,493	800,477	-	800,477	336,901	-	336,901	375,039	891,134	-	-	-	1,391,214	391,214	1,391,214	361,014	(347,178)	(330,206)	(173,712)
V094	OWEN COUNTY FISCAL COURT	4,234,863	5,571,273	3,094,353	-	205,184	(155,013)	48,163	-	48,163	139,705	-	139,705	155,519	295,224	-	-	-	445,842	145,842	445,842	(52,264)	(136,528)	(210,035)	(72,033)
V095	OWSLEY CO FISCAL COURT	1,637,213	2,164,505	1,202,185	-	78,939	(11,814)	67,025	-	67,025	54,277	-	54,277	60,421	121,300	-	-	-	224,133	49,009	273,142	(6,383)	(54,043)	(63,188)	(27,986)
V096	PENNINGTON CO FISCAL COURT	9,254,805	4,263,022	2,388,474	-	158,984	58,723	215,517	-	215,517	107,877	-	107,877	100,889	384,138	-	-	-	445,470	144,598	560,068	66,839	26,753	(206,513)	(55,822)
V097	PERRY COUNTY FISCAL COURT	9,119,093	12,056,844	6,696,474	-	439,713	170,568	610,281	-	610,281	320,336	-	320,336	386,561	270,854	-	-	-	1,248,478	765,415	1,513,893	59,355	(215,232)	(276,217)	(155,889)
V098	PIKE COUNTY FISCAL COURT	18,077,736	23,899,974	13,274,250	-	871,631	216,601	1,088,232	-	1,088,232	599,313	-	599,313	667,156	95,363	-	-	-	2,474,826	134,312	2,609,138	238,213	(588,102)	(587,402)	(309,015)
V099	POWELL CO FISCAL CT	7,404,520	9,789,270	5,437,044	-	357,014	75,960	432,974	-	432,974	245,475	-	245,475	273,365	518,758	-	-	-	1,013,612	25,906	1,039,478	107,637	(201,212)	(240,596)	(126,569)
V100	PULASKI CO FISCAL CT	11,699,040	15,467,658	8,590,869	-	544,105	(1,451,583)	(887,480)	-	(887,480)	387,865	-	387,865	451,772	2,026,836	-	-	-	1,601,465	425,172	2,026,836	(78,977)	(548,076)	(800,157)	(199,988)
V101	ROBERTSON CO FISCAL CT	943,142	1,246,897	662,357	-	45,474	(18,397)	27,077	-	27,077	11,267	-	11,267	34,807	84,807	-	-	-	151,018	144,818	30,778	(14,398)	(30,646)	(66,711)	(20,718)
V102	ROCKCASTLE CO FISCAL CT	5,090,486	6,729,962	3,737,879	-	245,442	(200,742)	44,700	-	44,700	188,764	-	188,764	220,878	576,624	-	-	-	702,813	220,878	923,691	97,267	(87,458)	(87,614)	(31,718)
V103	ROWAN CO FISCAL COURT	9,762,515	12,906,497	7,148,490	-	470,707	367,916	838,623	-	838,623	323,647	-	323,647	360,284	249,286	-	-	-	1,336,480	289,286	933,217	1,336,480	(248,088)	(317,214)	(166,878)
V104	RUSSELL CO FISCAL COURT	5,131,008	6,798,329	3,598,074	-	247,424	(304,400)	(59,976)	-	(59,976)	179,123	-	179,123	189,181	27,324	-	-	-	58,676	761,180	47,207	(187,138)	(166,442)	(89,718)	
V105	SCOTT CO FISCAL CT	9,140,282	12,084,064	6,711,592	-	440,705	61,617	502,322	-	502,322	303,019	-	303,019	337,321	171,080	-	-	-	1,251,297	66,956	1,184,253	197,238	(250,834)	(296,996)	(156,241)
V106	SHREVE CO FISCAL COURT	7,402,366	9,787,137	5,438,899	-	364,937	(69,488)	307,454	-	307,454	206,421	-	206,421	273,023	533,389	-	-	-	1,013,451	116,670	1,072,121	120,884	(250,568)	(240,543)	(126,543)
V107	SIMPSON CO FISCAL COURT	6,217,260	8,219,632	4,566,254	-	299,770	131,321	331,091	-	331,091	171,247	-	171,247	224,447	485,562	-	-	-	811,317	114,453	965,500	17,173	(238,000)	(206,618)	(106,275)
V108	SPIENCER CO FISCAL COURT	2,990,967	3,964,258	2,196,228	-	144,212	(66,900)	87,312	-	87,312	99,156	-	99,156	110,381	209,517	-	-	-	409,461	67,340	476,801	186	(119,137)	(97,186)	(51,127)
V109	TAYLOR COUNTY FISCAL COURT	6,395,104	8,648,794	4,658,863	-	308,345	33,975	342,320	-	342,320	212,000	-	212,000	236,610	9,601	-	-	-	497,461	9,601	497,461	63,222	(258,808)	(207,797)	(109,317)
V110	TODD COUNTY FISCAL COURT	4,407,223	5,430,023	3,015,881	-	198,033	(181,914)	18,119	-	18,119	136,183	-	136,183	152,576	52,850	-	-	-	562,275	14,926	577,201	88,961	(121,909)	(133,456)	(70,208)
V111	TRIMBLE COUNTY FISCAL COURT	4,541,145	6,135,904	3,407,984	-	223,776	(37,340)	186,036	-	186,036	153,863	-	153,863	171,281	4,487	-	-	-	635,369	36,004	671,373	66,788	(174,291)	(150,865)	(79,334)
V112	TRIMBLE CO FISCAL COURT	3,063,751	4,050,484	2,249,673	-	147,721	149,871	297,592	-	297,592	101,569	-	101,569	113,067	99,876	-	-	-	419,425	63,298	482,723	113,962	(130,249)	(99,551)	(52,372)
V113	UNION COUNTY FISCAL COURT	6,913,501	9,340,110	5,076,495	-	333,340	305,510	639,850	-	639,850	229,196	-	229,196	255,342	299,414	-	-	-	946,452	196,452	1,142,904	152,380	(152,380)	(224,641)	(118,177)
V114	WARREN COUNTY FISCAL COURT	20,646,795	27,296,442	15,160,677	-	995,500	611,357	1,606,857	-	1,606,857	684,482	-	684,482	781,867	1,723,380	-	-	-	2,948,405	175,406	3,000,813	398,359	(648,461)	(670,878)	(325,928)
V115	WASHINGTON CO FIS COURT	3,470,801	4,588,631	2,548,565	-	167,347	(131,209)	36,138	-	36,138	155,064	-	155,064	128,689	243,153	-	-	-	475,150	76,058	551,208	(6,418)	(129,531)	(132,777)	(99,339)
V116	WAYNE COUNTY FISCAL COURT	7,778,182	10,285,277	5,711,463	-	375,031	(559,050)	(183,979)	-	(183,979)	257,862	-	257,862	287,635	544,815	-	-	-	1,064,635	185,106	1,250,022	(5,983)	(313,429)	(352,237)	(133,958)
V117	WEBSTER CO FISCAL COURT	4,793,393	6,337,185	3,519,727	-	231,117	(265,179)	(34,062)	-	(34,062)	158,210	-	158,210	186,899	358,809	-	-	-	605,211	203,213	808,424	(5,112)	(210,413)	(155,752)	(81,938)
V119	CITY OF HIGHLAND HEIGHTS	1,130,868	1,521,525	845,068	-	55,490	(80,807)	99,297	-	99,297	38,154	-	38,154	42,473	83,667	-	-	-	157,533	162,776	320,309	(6,428)	(14,826)	(37,399)	(19,672)
V120	WOODFORD CO FISCAL COURT	7,043,814	9,310,400	5,172,100	-	339,623</																			

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense							Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,															
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share & Differences Between Employer Contributions			Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Inflows of Resources	Liability Experience	Assumption Changes	Investment Experience	2026	2027	2028	2029									
						Proportionate Share of Plan Contributions	Proportionate Share of Plan Contributions	Proportionate Share of Plan Contributions																					Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	2026	2027	2028	2029
V171	CITY OF ADMIRALTY	434,761	570,734	310,240	20,362	24,552	45,234	-	45,234	-	45,234	14,413	-	15,045	13,826	44,294	-	59,518	12,701	72,219	13,529	(13,906)	(14,127)	(7,431)													
V176	MADISON CO CONSERVAT DIST	188,366	90,120	50,054	1,207	(1,707)	(1,783)	-	(1,783)	-	(1,783)	2,303	-	2,516	-	4,774	-	9,332	5,496	14,828	(1,862)	(2,415)	(2,215)	(1,165)													
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
V180	CITY OF CENTRAL CITY	2,218,800	2,933,507	1,620,289	106,985	(343,851)	(236,860)	-	(236,860)	-	(236,860)	75,560	-	81,887	215,447	303,763	493,261	796,024	(267,134)	(243,415)	(72,098)	(37,930)															
V186	CITY OF BUTLER	67,332	89,017	40,441	3,246	(11,672)	(8,426)	-	(8,426)	-	(8,426)	2,485	-	2,485	2,485	4,717	-	5,218	6,594	(4,765)	(2,990)	(2,188)	(1,151)														
V197	CITY OF HAZARD	7,122,879	9,945,749	5,123,954	362,721	(51,352)	311,369	-	311,369	-	311,369	249,308	-	277,633	203,989	731,028	-	1,029,875	156,590	1,186,465	99,805	(182,267)	(246,442)	(128,593)													
V198	MOUNTAIN WATER DISTRICT	5,231,993	6,917,045	3,841,786	232,264	(333,619)	(80,385)	-	(80,385)	-	(80,385)	173,451	-	193,066	420,460	791,907	-	716,555	4,607	220,862	148,801	(18,229)	(170,004)	(89,431)													
V200	PULASKI COUNTY LIBRARY	375,053	495,846	275,397	18,083	(308,139)	(290,056)	-	(290,056)	-	(290,056)	12,434	-	13,841	11,495	37,770	-	51,344	582,473	633,817	(141,549)	(235,901)	(12,187)	(8,420)													
V205	BARRENWATER/LIFE OF ARMS SR	290,750	384,393	213,494	14,019	(23,403)	(9,384)	-	(9,384)	-	(9,384)	9,639	-	10,750	39,893	6,980	-	46,763	10,940	(10,951)	(5,447)	(4,970)															
V206	SHELBYVILLE MUN WATERSEWER	3,258,122	4,307,456	2,392,398	157,093	(110,555)	267,648	-	267,648	-	267,648	108,013	-	120,241	65,428	293,682	-	446,034	-	446,034	(107,373)	(98,166)	(105,867)	(55,692)													
V207	BELL CO PUBLIC LIBRARY	498,698	659,313	366,188	24,045	(25,988)	(11,953)	-	(11,953)	-	(11,953)	16,533	-	18,404	11,676	46,613	-	68,271	4,612	72,883	17,482	(10,023)	(16,204)	(8,525)													
V208	CITY OF WALTON	1,013,090	1,340,034	764,266	48,871	(34,988)	82,899	-	82,899	-	82,899	33,003	-	37,406	18,534	89,513	-	14,789	163,559	26,971	(60,728)	(32,353)	(17,356)														
V218	MURRAY TOURISM COMMISSION	182,630	241,449	134,103	8,806	(5,803)	3,003	-	3,003	-	3,003	6,055	-	6,740	3,003	12,795	-	25,002	10,629	35,631	(4,159)	(9,620)	(5,934)	(3,122)													
V219	BELLEUE BO OF EDUCATION	2,046,767	2,705,963	1,502,815	98,696	(100,578)	(11,883)	-	(11,883)	-	(11,883)	67,854	-	75,536	30,143	173,553	-	280,201	107,513	387,714	(719)	(11,078)	(66,506)	(44,967)													
V224	PENNSYLVANIA AREA MUSEUM	202,774	268,080	148,894	9,777	(45,923)	(36,146)	-	(36,146)	-	(36,146)	7,622	-	7,483	20,672	34,877	-	27,760	3,965	31,725	21,743	(8,534)	(6,589)	(1,667)													
V230	OWENSONBORO RIVERPORT AUTH	5,955,446	7,875,497	4,373,028	287,146	(149,524)	432,070	-	432,070	-	432,070	178,385	-	219,785	279,035	696,255	-	815,295	916,652	1,752,217	(99,304)	(193,511)	(101,799)														
V236	BIG SANDY AREA DEV DIST	5,374,669	7,105,672	3,986,251	259,144	(44,712)	674,876	-	674,876	-	674,876	178,385	-	198,515	546,180	924,662	-	735,787	494,489	(41,102)	(174,640)	(95,872)															
V237	BLUE GRASS COMM ACTION	11,748,739	15,532,618	8,626,949	566,474	(23,767)	590,241	-	590,241	-	590,241	389,494	-	433,586	125,494	948,574	-	1,608,392	2,151,274	(5,771)	(614,348)	(381,753)	(200,828)														
V247	HARDEN CO WATER DIST #1	8,411,655	11,126,770	6,176,571	405,074	(200,055)	615,609	-	615,609	-	615,609	278,863	-	310,411	112,628	701,952	-	1,151,548	232,984	(285,505)	(273,311)	(145,796)															
V251	ENDERSON CO RIVER AUTH	1,621,688	2,143,980	1,190,785	78,191	(24,654)	102,245	-	102,245	-	102,245	53,762	-	58,228	77,880	186,400	-	222,008	86,647	(41,749)	(52,694)	(27,721)															
V259	KENTON CO PUBLIC LIBRARY	9,133,048	12,074,500	6,706,281	(99,881)	(133,234)	302,779	-	302,779	-	302,779	302,779	-	317,054	1,250,206	639,833	-	1,250,206	753,806	2,004,112	(143,511)	(567,891)	(296,761)	(196,116)													
V263	LAUREL CO BO OF EDUCATION	22,133,387	29,253,242	16,377,001	956,444	(2,002,452)	731,009	-	731,009	-	731,009	2,002,452	-	2,200,452	499,368	2,048,505	-	3,027,289	651,264	3,680,553	479,796	(1,051,368)	(718,239)	(377,997)													
V271	RUSSELLVILLE ELEC PL BD	2,685,860	3,550,887	1,972,193	129,501	(9,271)	120,230	-	120,230	-	120,230	89,042	-	99,121	13,986	202,149	-	367,692	34,369	402,061	39,371	(106,101)	(87,272)	(45,911)													
V281	HOUSING AUTH OF MANVILLE	594,763	7,829,377	671,699	44,106	(29,682)	73,788	-	73,788	-	73,788	30,376	-	31,759	47,355	111,440	-	4,054	129,264	41,049	(131,332)	(29,733)	(15,638)														
V288	CITY OF PREVILLE	7,976,226	10,545,104	5,856,841	384,580	(306,689)	689,269	-	689,269	-	689,269	264,428	-	294,361	601,071	1,267,900	-	1,091,938	175,152	1,267,900	335,506	(41,221)	(259,172)	(136,343)													
V300	HOUSING AUTH OF SOMESETT	872,094	1,151,760	640,808	42,078	(19,546)	2,542	-	2,542	-	2,542	28,932	-	32,207	11,902	73,001	-	119,471	7,086	126,557	15,403	(25,646)	(28,357)	(14,916)													
V305	CITY OF CANTY CITY	1,302,427	1,840,882	1,022,441	67,137	(51,240)	118,377	-	118,377	-	118,377	46,162	-	51,387	29,499	133,048	-	300,622	36,701	227,301	77,003	(62,232)	(45,244)	(12,802)													
V306	HOUSING AUTH OF SHELBYVILLE	200,436	264,990	147,178	9,664	(4,670)	4,994	-	4,994	-	4,994	6,645	-	7,397	4,601	20,443	-	27,440	6,140	33,580	1,289	(4,486)	(6,513)	(3,427)													
V308	NORTHERN VA AREA DEV DIST	6,598,178	8,723,497	4,845,105	318,144	(79,873)	397,803	-	397,803	-	397,803	218,749	-	244,512	100,965	568,234	-	803,312	27,404	830,716	203,534	(238,832)	(214,403)	(112,790)													
V319	CAMPBELL CO BO OF ED	18,253,243	24,132,006	13,403,123	880,093	(200,475)	1,080,568	-	1,080,568	-	1,080,568	605,131	-	671,833	1,010,010	1,739,744	-	2,498,853	177,365	2,676,218	218,116	(697,460)	(939,105)	(312,015)													
V324	CHRISTIAN CO CONG DIST	97,037	120,357	66,847	4,389	(3,074)	1,315	-	1,315	-	1,315	3,018	-	3,360	1,789	8,167	-	12,463	16,633	(1,285)	(2,465)	(2,958)	(1,557)														
V330	CITY OF OWENSONBORO	24,614,403	32,541,885	18,076,241	1,186,801	(491,167)	1,679,968	-	1,679,968	-	1,679,968	816,016	-	1,908,391	1,738,891	3,389,690	-	3,389,690	600,958	(81,811)	(799,799)	(420,765)															
V336	SANDY VALLEY TRANS SER IN	3,578,086	4,730,469	2,627,343	173,520	(341,335)	(168,815)	-	(168,815)	-	(168,815)	118,611	-	132,049	212,440	463,120	-	489,837	233,529	723,366	(8,311)	(42,519)	(116,263)	(61,163)													
V337	FRANKFORT ELEC WATER BD	27,109,068	36,995,025	19,571,563	1,313,424	(1,685,258)	(371,834)	-	(371,834)	-	(371,834)	900,704	-	1,000,779	3,725,532	5,266,599	-	5,992,151	(665,589)	(665,589)																	
V347	CITY OF RADCLIFF	4,534,639	5,995,086	3,329,727	218,641	(88,262)	179,679	-	179,679	-	179,679	150,332	-	167,350	316,354	634,026	-	620,788	103,817	724,605	170,141	(35,852)	(147,343)	(77,513)													
V359	CITY OF ELSMERE	1,353,864	1,789,899	994,125	69,278	(80,260)	159,578	-	159,578	-	159,578	44,883	-	49,564	52,279	117,126	-	185,345	44,486	(44,486)	(14,951)	(24,145)															
V363	LONDON LAUREL CO COMM CTR	1,632,882	1,895,365	1,051,147	69,087	(150,846)	18,041	-	18,041	-	18,041	47,503	-	52,880	36,618	117,001	-	136,160	9,959	146,119	33,922	(45,065)	(46,599)	(24,693)													
V373	PADUCAH KICKAPACKER CO TOUR	862,466	1,																																		

Pension Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense										Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Contributions Expense	Deferred Amounts From Changes In Proportionate Share & Proportionate Share of Plan Contributions			Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2026	2027	2028	2029							
						Proportionate Share of Plan Contributions	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)																Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)				
V500	WEST PUJASAI WATER DIST	1,235,538	1,659,905	921,926	-	60,537	37,757	98,294	-	98,294	41,624	-	46,835	21,619	509,578	-	-	171,882	91,627	263,509	(13,150)	(78,516)	(40,796)	(21,462)	(21,462)					
V505	CITY OF PARK CITY	79,407	104,983	58,807	-	3,829	1,844	4,993	-	4,993	2,632	-	2,930	8,606	14,168	-	-	10,871	-	10,871	8,194	(957)	(2,580)	(1,358)	(1,358)					
V507	BILL CO SOLID WASTE OFFIC	346,117	457,590	254,150	-	16,688	6,275	22,963	-	22,963	11,474	-	12,773	20,228	44,475	-	-	47,383	5,020	60,824	5,020	(4,237)	(11,246)	(5,917)	(5,917)					
V508	CITY OF JUNCTION	434,284	547,711	304,203	-	19,975	32,866	52,841	-	52,841	13,734	-	15,289	18,181	47,254	-	-	56,715	375	57,090	25,138	(14,489)	(13,441)	(7,082)	(7,082)					
V524	HOPKINSVILLE WATER INV ATH	9,713,046	12,841,295	7,132,165	-	468,322	101,608	569,930	-	569,930	322,007	-	322,007	115,194	796,640	-	-	92,663	1,422,370	2,86,522	3,711,594	(371,594)	(315,607)	(166,031)	(166,031)					
V530	AUDUBON AREA COMM SRV INC	32,301,993	40,705,393	23,718,940	-	1,105,663	451,779	1,557,442	-	1,557,442	1,070,875	-	1,192,100	6,475	2,309,650	-	-	4,422,114	1,679,879	6,103,993	(670,030)	(1,740,762)	(1,049,992)	(552,159)	(552,159)					
V537	CAPITAL COMMUNITIES E DA	36,225	47,892	26,400	-	1,847	(74,408)	(72,561)	-	(72,561)	1,201	-	1,317	-	2,538	-	-	4,659	-	4,659	(51,491)	(17,416)	(1,177)	(616)	(616)					
V547	ELIZABETH TOWN TOUR/CON BU	418,068	552,713	306,982	-	20,157	(5,239)	14,628	-	14,628	13,860	-	15,429	16,652	45,941	-	-	57,233	57,077	114,310	(11,327)	(36,112)	(13,584)	(7,146)	(7,146)					
V559	BEECHWOOD BOARD OF EDUC	2,369,021	3,131,993	1,739,554	-	114,224	(130,556)	(16,332)	-	(16,332)	78,537	-	87,428	-	365,965	-	-	234,516	143,174	407,490	(60,712)	(123,340)	(76,577)	(40,996)	(40,996)					
V563	LONDON-LAUREL CO IDA	244,731	323,550	179,703	-	11,800	8,698	20,498	-	20,498	8,113	-	9,032	-	17,145	-	-	8,717	8,717	17,430	(11,044)	(7,952)	(4,188)	(4,188)						
V576	SOUTHERN MADISON WATER DT	541,624	716,328	397,854	-	36,124	(22,849)	3,275	-	3,275	17,963	-	19,996	80,510	118,469	-	-	74,375	80,006	154,381	52,267	(2,062)	(17,026)	(9,261)	(9,261)					
V587	PINEVILLE UTILITY COMM	2,096,370	2,771,806	1,539,463	-	101,088	(111,715)	(10,627)	-	(10,627)	69,505	-	77,314	4,548	351,407	-	-	387,619	67,180	454,809	(77,993)	(70,813)	(8,184)	(3,839)	(3,839)					
V588	WALTON FIRE DIST/EMAS	184,911	244,465	135,778	-	8,916	49,010	57,926	-	57,926	6,130	-	6,824	12,475	25,429	-	-	25,314	107,858	133,172	(50,897)	(47,678)	(6,008)	(6,008)						
V589	SOUTHGATE RD OF ED	551,673	722,349	405,087	-	26,599	(24,647)	1,952	-	1,952	18,269	-	20,559	-	36,648	-	-	75,524	66,589	142,113	(35,158)	(49,958)	(8,796)	(8,796)						
V624	HOPKINSVILLE ELECTRIC SYSTEM	7,775,346	10,280,849	5,710,071	-	374,942	(260,831)	114,309	-	114,309	257,801	-	286,985	-	544,786	-	-	1,064,575	231,709	1,296,284	(57,036)	(308,859)	(352,678)	(132,926)	(132,926)					
V630	CITY OF WHITESVILLE	547,722	724,126	402,186	-	26,409	98,867	134,776	-	134,776	18,138	-	20,214	71,624	109,996	-	-	74,963	74,963	149,926	67,589	(5,417)	(17,797)	(9,362)	(9,362)					
V637	FARMDALE WATER DISTRICT	278,007	367,544	204,137	-	13,404	7,469	20,873	-	20,873	9,216	-	10,280	-	22,613	-	-	7,697	46,756	29,054	30,729	(9,633)	(6,753)	(6,753)						
V647	CITY OF VINE GROVE	1,714,617	2,266,838	1,259,021	-	82,672	157,250	239,922	-	239,922	96,843	-	107,378	93,323	213,444	-	-	234,730	79,238	313,968	74,160	(89,662)	(55,713)	(29,310)	(29,310)					
V659	KENTON CO RD OF ED	34,832,266	46,065,585	25,576,888	-	1,679,463	(1,712,462)	(33,022)	-	(33,022)	1,154,759	-	1,265,480	-	2,440,239	-	-	4,768,566	1,302,254	6,071,760	(649,049)	(1,441,254)	(1,311,809)	(595,409)	(595,409)					
V663	LAUREL CO CONSERV DIST	111,180	146,988	81,638	-	1,262	(4,099)	(2,837)	-	(2,837)	3,686	-	4,103	-	7,789	-	-	15,221	1,372	16,593	(4,577)	(3,613)	(1,900)	(1,900)						
V673	PADUCAH-MECKLER CO JOIN	3,130,819	4,377,124	2,431,292	-	159,634	76,612	236,266	-	236,266	109,760	-	122,385	83,886	315,611	-	-	453,248	309,896	763,144	(83,338)	(107,739)	(66,595)	(66,595)						
V676	HERRIN FIRE PROTECTION DI	1,499,001	1,982,573	1,101,138	-	72,304	39,927	116,231	-	116,231	49,715	-	53,343	97,360	162,208	-	-	205,204	62,511	267,715	(31,048)	(46,727)	(25,833)	(25,833)						
V707	BILL CO CONSERVATION DIST	45,518	60,178	33,424	-	2,195	4,318	6,508	-	6,508	1,509	-	1,680	-	3,607	-	-	6,231	2,868	9,100	(744)	(1,479)	(778)	(778)						
V708	HERRIN FIRE PROTECTION DI	137,262	180,249	93,447	-	11,588	(7,714)	(3,874)	-	(3,874)	4,219	-	4,697	-	12,114	-	-	17,822	337	17,959	14,114	(5,833)	(4,131)	(2,175)	(2,175)					
V719	SILVER GROVE RD OF ED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
V724	PINEVILLE AREA DEV DIST	4,061,315	5,369,330	2,982,172	-	195,819	200,390	396,209	-	396,209	134,641	-	149,882	211,397	497,920	-	-	555,990	11,237	567,227	190,956	(18,876)	(33,965)	(89,422)	(89,422)					
V730	GREEN RIV AREA DEL DIST	5,761,742	7,617,498	4,230,774	-	277,807	296,900	574,397	-	574,397	193,013	-	212,636	83,309	484,668	-	-	788,777	171,768	960,545	(151,861)	(87,217)	(86,498)	(86,498)						
V737	KY ASSOC OF CO (NACD)	6,919,511	9,148,055	5,080,808	-	333,629	(442,220)	(109,191)	-	(109,191)	229,396	-	255,364	-	484,760	-	-	947,275	421,008	1,370,283	(147,512)	(374,896)	(224,836)	(118,279)	(118,279)					
V756	JEFF CO MHC CENTER LAUNDR	3,362,266	5,238,380	2,959,441	-	193,044	(283,252)	(92,281)	-	(92,281)	131,257	-	146,217	-	277,584	-	-	542,831	293,151	835,982	(136,373)	(225,346)	(128,746)	(67,795)	(67,795)					
V759	ERLANGER/ELMSLEV RD OF ED	7,121,617	9,415,253	5,229,312	-	343,374	(200,668)	236,956	-	236,956	100,008	-	109,812	4,489	1,413,004	-	-	974,943	158,990	1,133,933	(158,990)	(401,951)	(321,403)	(121,735)	(121,735)					
V773	PADUCAH-MECKLER CO PUB LIBRARY	2,086,665	2,750,711	1,532,212	-	100,610	(11,109)	89,501	-	89,501	69,177	-	77,008	20,386	56,571	-	-	285,663	3,722	289,385	45,067	(64,409)	(67,802)	(35,760)	(35,760)					
V808	POINT PLEASANT FIRE DIST	6,737,549	8,907,489	4,947,296	-	324,856	(102,997)	221,859	-	221,859	223,363	-	248,648	-	472,011	-	-	822,364	518,995	1,341,359	(246,410)	(388,843)	(218,524)	(115,169)	(115,169)					
V820	REGIONAL WATER RESOURCE AGENCY	12,188,119	16,115,508	8,940,580	-	587,659	405,905	1,053,564	-	1,053,564	408,060	-	449,801	87,115	940,976	-	-	1,668,943	25,962	1,694,905	282,621	(431,681)	(296,030)	(208,339)	(208,339)					
V856	KYANA REG PLANNING DEV	7,526,663	9,950,751	5,526,732	-	382,904	(442,586)	(60,682)	-	(60,682)	277,570	-	304,599	-	574,263	-	-	1,030,393	1,580,523	(505,133)	(305,373)	(244,565)	(126,658)	(126,658)						
V859	COVINGTON RD OF ED	18,191,420	24,050,273	13,357,727	-	877,113	(1,019,176)	(142,063)	-	(142,063)	717,937	-	790,642	506,207	1,780,641	-	-	2,490,289	1,838,476	4,328,765	(313,025)	(1,331,148)	(524,566)	(303,957)	(303,957)					
V873	PADUCAH-MECKLER CO REV	895,074	1,228,290	686,613	-	45,085	(11,850)	33,235	-	33,235	31,000	-	34,509	-	89,518	-	-	128,611	51,766	179,777	(11,929)	(52,171)	(39,283)	(15,964)	(15,964)					
V897	CITY OF WILDER	516,672	683,075	379,386	-	24,912	4,198	29,048	-	29,048	17,669	-	19,668	-	46,860	-	-	70,732	33,663	104,395	(10,732)	(7,968)	(16,788)	(8,832)	(8,832)					
V920	OWENSBORO METRO PLAN COMM	1,478,289	1,954,996	1,085,488	-	71,277	6,799	78,076	-	78,076	49,008	-	54,556	43,182	146,746	-	-	202,276	23,128	225,404	30,177	(54,631)	(48,054)	(22,269)	(22,269)					
V937	HOUSING AUTH OF FRANKFORT	1,253,758	1,657,551	920,618	-	68,041	17,169	85,210	-	85,210	41,325	-	45,270	-	117,838	-	-	171,638	33,752	205,390	10,590	(56,306)	(40,738)	(21,430)	(21,430)					
V959	CITY OF COVINGTON	14,730,413	19,474,590	10,816,254	-	1,082,810	(1,022																							

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Net Pension Liability and Sensitivity Analysis as of June 30, 2025				Pension Expense							Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources							Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
Participating Employer Code	Participating Employer Name	Discount Rate	Discount Rate	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability	Assumption Changes	Investment Experience	Change in Proportionate Share & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability	Assumption Changes	Investment Experience	Change in Proportionate Share & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029						
		6.50%	5.50%																				(1)	(2)	(3)	(4)	(5)	(6)
W022	CHILD SUPPORT ENFORCEMENT	231,431	305,968	169,937	11,159	29,172	40,331	40,331	7,072	-	8,541	3,119	19,332	-	-	-	31,683	10,818	42,501	457	(12,149)	(7,520)	(11,952)					
W024	CHRISTIAN COUNTY ATTORNEY	608,133	922,979	512,630	33,661	(22,280)	11,381	11,381	23,165	-	25,765	-	48,930	-	-	-	95,374	114,902	(6,189)	(25,186)	(22,485)	(13,922)	(11,922)					
W026	CLAY COUNTY ATTORNEY	248,436	354,890	197,109	12,943	(3,708)	9,235	9,235	8,899	-	9,507	10,060	28,866	-	-	-	36,749	14,281	(8,353)	(4,281)	(8,722)	(4,589)	(4,589)					
W027	CLINTON CO ATTORNEY	156,021	207,463	115,251	7,566	(4,500)	2,976	2,976	5,202	-	5,791	-	10,993	-	-	-	8,962	30,464	(1,656)	(2,213)	(5,099)	(2,683)	(2,683)					
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
W029	CUMBERLAND CO ATTORNEY	-	-	-	-	(51,504)	(51,504)	(51,504)	-	-	-	-	-	-	-	-	-	-	-	-	(17,241)	(6,097)	-	-				
W030	DUMESQUE COUNTY ATTORNEY	774,991	1,024,061	568,772	37,347	336,013	373,360	373,360	25,679	-	28,586	544,373	598,638	-	-	-	106,041	43,137	106,041	349,473	181,534	(25,169)	(13,241)					
W031	EDMONSON COUNTY ATTORNEY	167,438	221,365	122,848	8,073	47,802	55,875	55,875	5,551	-	6,179	53,386	65,116	-	-	-	22,922	42,174	8,232	(5,441)	(5,441)	(2,862)	(2,862)					
W032	ELLIOTT COUNTY ATTORNEY	102,668	145,694	81,475	5,300	(2,178)	3,122	3,122	3,678	-	4,095	4,247	14,020	-	-	-	15,590	4,027	15,590	6,416	(3,005)	(1,997)	(1,997)					
W033	ESTILL COUNTY ATTORNEY	224,253	296,477	164,666	10,813	3,497	14,310	14,310	8,276	-	20,551	30,721	36,261	-	-	-	30,700	3,872	30,700	12,705	304	(7,287)	(8,833)					
W035	FLEMING COUNTY ATTORNEY	385,014	505,014	282,711	18,504	(2,790)	15,714	15,714	12,704	-	14,249	1,124	20,097	-	-	-	43,072	49,780	(18,784)	(29,868)	(12,510)	(6,581)	(6,581)					
W036	FLOYD COUNTY ATTORNEY	305,162	405,445	224,071	14,714	(28,455)	(13,741)	(13,741)	10,117	-	11,562	-	21,379	-	-	-	41,776	14,066	(6,336)	(12,994)	(9,916)	(5,216)	(5,216)					
W039	GALLATIN COUNTY ATTORNEY	34,723	45,906	25,497	1,621	18,295	19,916	19,916	1,151	-	1,281	17,613	20,045	-	-	-	4,754	18,364	23,118	6,879	(8,230)	(1,128)	(994)					
W041	GRANT COUNTY CHIEF SUPERVISOR	105,157	218,349	121,274	7,963	1,463	9,416	9,416	5,475	-	6,095	463	12,051	-	-	-	22,610	5,255	(853)	(2,829)	(5,366)	(2,825)	(2,825)					
W043	GRAYSON COUNTY ATTORNEY	123,089	162,731	90,382	5,935	(37,983)	(31,968)	(31,968)	4,543	-	4,886	17,520	21,520	-	-	-	16,851	34,002	50,853	(6,374)	(853)	(4,000)	(2,103)					
W044	GREEN COUNTY ATTORNEY	125,871	166,410	92,425	6,089	1,795	14,044	14,044	4,173	-	4,645	13,520	22,358	-	-	-	17,432	779	18,011	9,751	818	(4,090)	(2,152)					
W045	GREENUP CO ATTORNEY/CHIEF SUP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
W047	HARDIN COUNTY ATTORNEY	981,371	1,297,438	720,608	47,318	(141,629)	(94,311)	(94,311)	32,334	-	36,217	-	68,751	-	-	-	134,349	75,020	209,369	(35,917)	(56,056)	(31,888)	(16,776)					
W048	HARLAN COUNTY ATTORNEY	496,761	656,788	364,758	23,951	(21,238)	2,712	2,712	16,468	-	18,183	-	34,861	-	-	-	68,005	23,078	91,083	(6,575)	(25,125)	(16,141)	(8,491)					
W050	HART COUNTY ATTORNEY	290,583	384,170	213,371	14,011	(31,752)	(17,741)	(17,741)	9,631	-	10,724	-	20,357	-	-	-	39,781	25,699	65,480	(15,383)	(15,329)	(9,442)	(4,968)					
W051	HENDERSON CO ATTORNEY	616,000	814,399	452,321	29,701	-	80,539	80,539	20,422	-	22,733	34,062	77,217	-	-	-	84,830	-	84,830	34,349	(10,917)	(10,917)	(10,917)					
W052	HENRY COUNTY ATTORNEY	185,713	219,084	121,681	7,990	(2,925)	5,065	5,065	5,494	-	6,116	-	11,610	-	-	-	22,686	4,757	27,443	(1,300)	(6,318)	(5,385)	(2,831)					
W056	JACKSON COUNTY ATTORNEY	12,755,373	16,861,456	9,366,107	635,010	1,231,794	1,846,804	1,846,804	422,866	-	470,735	1,572,276	2,000,877	-	-	-	1,746,109	922,406	2,668,515	(164,462)	(164,462)	(218,036)	(218,036)					
W058	JOHNSON CO ATTORNEY	234,269	309,720	172,021	11,295	(40,211)	(28,916)	(28,916)	7,966	-	8,646	-	16,412	-	-	-	32,071	76,152	108,223	(44,953)	(16,141)	(7,612)	(4,005)					
W060	KNOX COUNTY ATTORNEY	182,185	246,860	133,770	8,784	(33,889)	(25,105)	(25,105)	6,040	-	6,721	5,511	18,274	-	-	-	24,941	17,687	42,628	(2,466)	(13,074)	(5,920)	(1,114)					
W061	KNOX COUNTY ATTORNEY	390,133	515,782	298,470	18,811	(3,742)	15,069	15,069	10,509	-	11,598	-	23,109	-	-	-	33,609	43,005	96,614	(9,260)	(29,660)	(6,666)	(6,666)					
W063	LAUREL COUNTY ATTORNEY	820,999	1,085,416	602,849	39,385	24,713	64,118	64,118	32,299	-	36,299	-	72,598	-	-	-	112,904	32,626	145,020	(7,094)	(18,699)	(26,677)	(14,033)					
W064	LAWRENCE COUNTY ATTORNEY	35,001	46,274	25,701	1,688	(37,378)	(35,690)	(35,690)	1,360	-	1,292	19,696	21,148	-	-	-	11,861	16,663	28,525	904	6,327	(1,137)	(999)					
W066	LESLIE COUNTY ATTORNEY	184,601	217,613	120,864	7,936	(8,096)	7,160	7,160	5,457	-	6,075	-	11,532	-	-	-	25,534	7,270	29,804	(1,941)	(8,170)	(5,348)	(2,814)					
W067	LEITCH COUNTY ATTORNEY	207,267	253,345	156,251	12,886	(11,607)	1,279	1,279	8,860	-	9,963	-	18,723	-	-	-	44,286	45,015	91,301	(11,944)	(11,944)	(8,848)	(4,570)					
W069	LIVINGSTON COUNTY ATTORNEY	276,115	365,042	202,748	8,162	2,341	15,654	15,654	9,150	-	10,190	-	19,344	-	-	-	37,840	9,534	47,374	(2,846)	(11,452)	(8,972)	(4,720)					
W070	LOGAN COUNTY ATTORNEY	189,275	223,793	124,296	13,123	12,807	20,969	20,969	5,642	-	6,247	-	12,494	-	-	-	25,174	8,762	33,936	(4,632)	(4,477)	(5,500)	(2,894)					
W071	LOGAN COUNTY ATTORNEY	-	-	-	-	(2,012)	(2,012)	(2,012)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
W073	MCCRAKEN COUNTY ATTORNEY	79,907	105,643	58,675	3,853	(6,373)	(2,520)	(2,520)	2,949	-	3,187	-	6,785	-	-	-	10,939	4,831	15,770	(2,712)	(2,311)	(2,596)	(1,366)					
W075	MCLAIN COUNTY ATTORNEY	25,597	33,841	18,796	1,234	(2,385)	(1,151)	(1,151)	849	-	945	-	1,794	-	-	-	3,504	1,245	5,349	(558)	(1,229)	(632)	(436)					
W076	MADISON COUNTY ATTORNEY	138,224	182,742	101,496	6,665	(4,694)	1,971	1,971	5,101	-	5,601	-	9,683	-	-	-	18,923	4,054	22,977	(1,203)	(1,316)	(4,491)	(2,364)					
W077	MADOFFIN CO ATTORNEY	63,626	84,382	46,866	3,077	(2,883)	194	194	2,116	-	2,355	-	4,471	-	-	-	8,738	3,700	12,438	(1,486)	(1,316)	(2,074)	(1,091)					
W078	MARION COUNTY ATTORNEY	134,719	178,107	98,302	6,496	(14,471)	(7,975)	(7,975)	4,866	-	5,372	34,527	43,965	-	-	-	49,411	5,549	55,000	(8,110)	(8,952)	(4,377)	(2,303)					
W079	MARSHALL COUNTY ATTORNEY	61,155	80,851	44,905	2,949	(1,962)	1,027	1,027	2,257	-	2,484	-	4,284	-	-	-	8,732	3,007	11,739	(1,773)	(2,290)	(1,987)	(1,046)					
W080	MARTIN COUNTY ATTORNEY	273,555	361,658	200,868	13,190	24,084	37,274	37,274	10,096	-	11,096	-	22,192	-	-	-	37,449	43,522	80,971	(7,547)	(21,212)	(8,889)	(4,674)					
W082	MADE COUNTY ATTORNEY	126,094	167,366	92,957	6,104	(22,406)	(16,302)	(16,302)	4,197	-	4,672	-	8,869	-	-	-	17,331	42,746	60,097	(25,052)	(19,900)	(4,113)	(2,164)					
W083	MENFE COUNTY ATTORNEY	151,839	94,976	52,750	3,464	(7,857)	(4,393)	(4,393)	2,382	-	2,651	1,834	6,667	-	-	-	9,835	18,567	28,402	(8,581)	(9,592)	(2,134)	(1,228)					
W084	MERCE COUNTY ATTORNEY	225,088	298,243	163,647	10,877	8,425	19,302	19,302	7,479	-	8,135	-	16,300	-	-	-	30,883	496	31,379	(7,617)	(7,310)	(7,836)	(7,836)					
W085	METCALFE COUNTY ATTORNEY	154,362	204,076	113,346	7,443	(9,943)	(2,502)	(2,502)	5,697	-	6,197	-	10,814	-	-	-	21,132	5,660	26,792	(1,509)	(6,815)	(5,016)	(2,838)					
W087	MONTGOMERY CO ATTORNEY	86,251	114,030	63,333	4,159	(27,500)	(23,341)	(23,341)	3,189	-	3,488	6,689	15,731	-	-	-	11,808	2,184	13,992	6,752	(13,748)	(2,800)	(1,475)					
W090	NELSON COUNTY ATTORNEY	528,859	699,186	388,134	25,499	1,057	26,556	26,556	15,517	-	17,137	-																

County Employees Retirement System

Schedule B -Schedule of Pension Amounts by Employer - Nonhazardous

As of and for the year ended June 30, 2025

Net Pension Liability and Sensitivity Analysis as of June 30, 2025				Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Amortization/Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
Participating Employer Code	Participating Employer Name	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029	
		6.50%	Less 1.00% 5.50%																Plus 1.00% 7.50%	(20)	(21)	(22)	(23)
(1)	(2)	(3)	(4)	(5)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
W103	ROWAN COUNTY ATTORNEY	130,300	198,706	110,363	7,247	13,262	20,299	-	20,299	4,883	-	5,547	5,582	16,112	-	-	20,576	11,559	32,145	1,048	(9,629)	(6,884)	(2,689)
W104	RUSSELL COUNTY ATTORNEY	232,322	302,145	170,961	11,202	(20,973)	(9,773)	-	(9,773)	7,302	-	8,574	-	18,276	-	-	31,805	19,392	51,197	(10,184)	(13,217)	(7,448)	(3,971)
W105	SCOTT COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	-	-	-	-	(46,555)	(46,555)	-	(46,555)	-	-	-	-	-	-	-	16,154	16,154	-	(16,154)	-	-	-
W107	SIMPSON COUNTY ATTORNEY	119,472	157,950	87,727	5,760	12,741	18,501	-	18,501	3,961	-	4,409	30,367	38,737	-	-	16,356	1,079	17,435	19,739	7,488	(3,882)	(2,043)
W109	TAYLOR COUNTY ATTORNEY	329,591	435,741	242,014	15,891	14,641	30,532	-	30,532	10,927	-	12,163	-	23,090	-	-	45,121	18,418	63,539	(5,769)	(18,334)	(10,709)	(5,635)
W110	TOOD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	13,021	17,215	9,561	628	(2,868)	(2,240)	-	(2,240)	432	-	481	3,342	4,255	-	-	1,783	579	2,362	3,211	(673)	(423)	(222)
W114	WARREN CO ATTORNEY'S SUPP	1,096,057	1,440,063	804,821	52,847	3,889	56,737	-	56,737	36,336	-	40,650	1,183	77,969	-	-	150,949	63,327	219,276	(22,593)	(64,463)	(35,614)	(8,796)
W115	WASHINGTON CO ATTORNEY	109,344	144,560	80,290	5,272	(3,783)	1,489	-	1,489	3,625	-	4,035	-	7,660	-	-	14,969	9,151	24,120	(4,529)	(6,509)	(3,553)	(1,869)
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	117,357	155,154	86,174	5,658	(5,445)	213	-	213	3,891	-	4,331	428	8,650	-	-	16,066	5,608	21,674	(998)	(6,207)	(3,813)	(2,006)
W120	WOODFORD COUNTY ATTORNEY	234,881	310,529	172,470	11,325	(6,342)	(5,017)	-	(5,017)	7,787	-	8,668	-	16,455	-	-	32,155	16,653	48,808	(8,300)	(12,406)	(7,832)	(4,015)
X030	OWENSBORO DAVIES CO TOUR	689,341	913,255	506,134	33,237	(8,523)	24,714	-	24,714	22,853	-	25,440	22,297	70,590	-	-	94,570	21,100	115,670	4,624	(15,322)	(22,399)	(11,783)
X034	FAVETTE CO ATTORNEY OFF	3,003,431	3,970,737	2,205,381	144,813	60,837	205,650	-	205,650	99,570	-	110,841	99,344	309,735	-	-	411,167	45,775	456,942	123,198	(121,456)	(97,591)	(51,339)
X059	KENTON COUNTY ATTORNEY	1,872,869	2,608,265	1,448,653	95,123	189,628	284,651	-	284,651	85,405	-	72,808	245,081	383,294	-	-	270,084	169,726	439,812	169,726	25,523	(64,105)	(33,722)
X105	GEORGETOWN WATER & SEWER	6,870,870	8,795,387	4,888,298	319,710	(306,608)	13,102	-	13,102	739,825	-	844,709	-	464,234	-	-	897,753	285,659	1,183,412	(155,615)	(244,623)	(116,456)	(115,344)
X556	LOU FIREFIGHTERS PENS PLAN	161,818	211,935	118,821	7,802	(105,794)	(97,992)	-	(97,992)	5,365	-	5,972	-	11,337	-	-	22,153	122,942	145,095	(86,294)	(39,440)	(5,258)	(2,766)
TOTAL		\$ 5,364,588,905	\$ 7,356,758,276	\$ 4,086,006,415	\$ 268,300,726	\$ (25,652,392)	\$ 242,648,334	\$ -	\$ 242,648,334	\$ 184,477,187	\$ -	\$ 205,360,359	\$ 128,260,295	\$ 518,099,835	\$ -	\$ -	\$ 761,787,268	\$ 148,851,632	\$ 910,638,900	\$ 80,901,064	\$ (197,512,281)	\$ (180,810,807)	\$ (95,119,081)

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

County Employees Retirement System (Hazardous)

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

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

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

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

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

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

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share
(1)	(2)	(3)	(4)
K559	CITY OF TAYLOR MILL	559,058	0.187730%
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	722,075	0.242470%
K719	CENTRAL CAMPBELL CO FIRE	660,339	0.221740%
K759	LAKESIDE/CRESTVIEWHLS POL	380,671	0.127828%
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%
K859	CITY OF FORT MITCHELL	737,102	0.247516%
K956	CITY OF MEADOW VALE	-	0.000000%
L001	ADAIR CO AMBULANCE SER	289,415	0.097185%
L005	CITY OF GLASGOW	1,528,435	0.513243%
L009	CITY OF PARIS	1,631,879	0.547979%
L015	CITY OF MT WASHINGTON	637,280	0.213997%
L025	CITY OF WINCHESTER	3,013,228	1.011832%
L031	EDMONSON CO AMBULANCE DIS	29,569	0.009929%
L035	CITY OF FLEMINGSBURG	110,155	0.036990%
L039	CITY OF WARSAW	96,132	0.032281%
L044	GREEN CO AMBULANCE SVC	76,531	0.025699%
L050	CITY OF MUNFORDVILLE	123,894	0.041603%
L052	CITY OF EMINENCE	151,526	0.050882%
L057	CITY OF NICHOLASVILLE	3,487,279	1.171017%
L061	CITY OF BARBOURVILLE	65,892	0.022126%
L072	CITY OF EDDYVILLE	49,548	0.016638%
L073	CITY OF PADUCAH	4,263,122	1.431542%
L077	CITY OF SALYERSVILLE	44,816	0.015049%
L086	CITY OF TOMPKINSVILLE	123,592	0.041502%
L090	CITY OF NEW HAVEN	-	0.000000%
L107	CITY OF FRANKLIN	668,525	0.224488%
L108	SPENCER CO FIRE DIST	32,082	0.010773%
L110	CITY OF ELKTON	33,387	0.011211%
L156	CITY OF LYNDON	494,788	0.166148%
L159	ELSMERE FIRE PROTECTION	341,522	0.114682%
L356	EASTWOOD FIRE PROT DIST	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
L556	LYNDON FIRE PROTECT DIST	-	0.000000%
L656	FERN CREEK FIRE PROT DIST	3,544,458	1.190217%
L756	PLEASURE RIDGE PARK FIRE	3,391,804	1.138956%
L956	WORTHINGTON FIRE DEPT	-	0.000000%
M014	CITY OF HARDINSBURG	122,647	0.041184%
M015	BULLITT CO FISCAL COURT	20,561	0.006904%

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

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

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

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

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

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

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

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

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025				Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts From Changes In Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change In Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change In Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029	
																								(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
J156	CITY OF JEFFERSONTOWN	16,832,685	22,268,083	12,442,729	999,771	(77,393)	922,328	-	922,328	1,137,204	-	497,666	230,838	1,865,558	-	558,081	1,523,028	677,341	3,138,484	(148,658)	(420,638)	(472,088)	(251,531)	
J210	BOYO CO AMBULANCE SERVICE	10,302,088	11,644,403	7,828,278	622,363	1,738,455	1,332,218	-	1,332,218	696,713	-	300,937	866,995	1,888,243	-	400,937	1,278,312	2,054	1,322,234	1,203,470	111,746	(158,814)	(272,192)	
J259	CITY OF ST MATTHEWS	7,889,294	10,449,221	5,838,707	409,116	119,617	588,733	-	588,733	158,733	-	213,528	167,010	934,096	-	261,879	902,388	103,694	1,287,961	(146,870)	(87,786)	(469,809)	(104,972)	
J304	CITY OF PAINESVILLE	1,045,646	1,384,697	773,727	62,166	9,408	71,754	-	71,754	70,705	-	226,627	327,274	303,946	-	36,703	119,882	127,976	282,261	(103,811)	44,347	(3,473)	1,474	
J319	CITY OF ALEXANDRIA	3,050,405	4,040,303	2,237,543	181,384	(194,448)	(13,064)	-	(13,064)	206,301	-	90,294	134,456	481,051	-	101,256	348,910	263,594	713,760	(165,947)	(48,939)	(34,886)	(33,737)	
J324	CITY OF DIA GROVE	3,122,127	4,400,109	2,438,787	197,353	(29,877)	167,466	-	167,466	224,091	-	98,343	285,182	258,012	-	150,282	890,612	416,591	900,885	13,132	(199,326)	(106,962)	(49,533)	
J356	CITY OF WEST BIRCHLH	676,477	895,860	500,647	40,225	(394,511)	(354,300)	-	(354,300)	45,751	-	20,024	22,465	77,576	-	22,465	138,667	146,248	234,680	(246,248)	(29,516)	(29,516)	(12,033)	
J359	CITY OF FORT WRIGHT	6,631,288	8,782,988	4,907,667	394,311	(29,384)	364,917	-	364,917	448,477	-	196,290	352,152	996,919	-	220,120	758,494	229,343	1,207,957	63,135	(123,974)	(79,217)	(70,971)	
J410	CANNONWOOD VOL FIRE DEPT	340,921	335,995	176,301	14,326	(13,399)	1,127	-	1,127	16,294	-	23,425	7,907	27,557	-	220,120	758,494	27,508	63,062	(11,078)	(14,223)	(10,301)	(4,289)	
J419	CITY OF COLD SPRING	1,762,122	2,333,897	1,304,111	(140,944)	(248,724)	(140,944)	-	(140,944)	139,174	-	52,160	16,010	201,554	-	35,010	201,554	265,505	535,551	(129,473)	(132,317)	(51,675)	(24,742)	
J456	CITY OF SHREVE	12,715,029	16,842,000	9,430,801	706,119	(102,898)	(809,587)	-	(809,587)	899,587	-	276,299	20,181	1,296,717	-	422,095	1,458,466	1,745,191	3,621,752	(849,014)	(898,770)	(142,820)	(174,401)	
J510	CITY OF CASTLETSBURG	1,812,012	2,399,976	1,341,024	107,766	(157,971)	(50,205)	-	(50,205)	122,548	-	53,617	7,494	883,580	-	60,148	907,660	711,097	478,605	(68,456)	(94,891)	(78,517)	(33,153)	
J619	CITY OF FORT THOMAS	14,371,388	19,034,895	10,636,122	854,568	(482,500)	372,068	-	372,068	971,980	-	425,408	127,632	1,526,000	-	172,053	1,648,842	508,324	2,629,219	(358,411)	(359,987)	(220,044)	(167,778)	
J719	CITY OF SOUTHGATE	968,273	1,282,450	716,599	201,156	(258,777)	(58,621)	-	(58,621)	65,485	-	28,661	241,659	335,865	-	32,141	110,512	-	142,663	157,939	39,266	(51,396)	(29,375)	
J756	CITY OF PROSPECT	-	-	-	-	(142,368)	(142,368)	-	(142,368)	-	-	-	-	-	-	-	-	-	284,853	(135,538)	(116,828)	(27,816)	(4,673)	
J819	CITY OF BELLEVUE	2,402,891	3,188,557	1,780,351	143,800	(31,359)	111,141	-	111,141	111,141	-	71,316	105,051	308,989	-	79,882	275,189	165,588	500,724	(28,428)	(146,857)	(74,489)	(88,456)	
J859	CITY OF VILLAS HILLS	2,462,823	3,261,962	1,622,685	146,445	(6,211)	140,214	-	140,214	166,562	-	72,901	149,145	388,028	-	103,145	359,256	272,708	(28,147)	(162,774)	(101,039)	(42,160)		
J919	CITY OF DAYTON	2,186,407	2,895,854	1,618,115	130,029	(62,016)	67,993	-	67,993	147,888	-	64,719	81,854	294,411	-	72,576	250,084	93,535	416,195	(38,811)	(22,052)	(34,214)	(26,874)	
J956	INDIANA FIRE DISTRICT	22,763,223	30,149,457	16,846,601	1,333,564	2,969,982	4,316,546	-	4,316,546	1,539,492	-	673,805	4,693,923	6,897,220	-	753,607	2,693,689	-	3,339,296	2,030,144	877,482	658,755	(28,437)	
J959	CITY OF INDEPENDENCE	7,300,126	9,668,878	5,402,676	434,082	(129,583)	304,499	-	304,499	493,713	-	216,088	614,766	1,134,567	-	242,322	834,999	641,433	1,718,754	87,871	(282,738)	(117,736)	(81,539)	
K001	CITY OF COLUMBIA	2,335,303	3,118,555	1,741,112	140,052	(39,421)	100,640	-	100,640	139,201	-	49,118	35,388	284,367	-	78,182	289,493	156,049	483,634	(17,371)	(61,878)	(72,892)	(68,360)	
K010	CITY OF ASHLAND	26,951,470	36,496,711	19,946,238	1,603,997	(130,411)	1,471,686	-	1,471,686	1,827,747	-	797,780	896,632	1,822,747	-	896,632	1,366,747	1,460,226	5,437,605	(430,911)	(930,197)	(884,675)	(429,016)	
K011	CITY OF DANVILLE	162,114	21,471,380	11,997,555	963,994	1,427,162	2,421,116	-	2,421,116	1,096,172	-	479,860	2,040,248	3,616,480	-	538,116	1,854,256	-	2,392,372	1,064,311	362,425	(50,918)	(513,910)	
K016	CITY OF MORGANTOWN	1,337,765	1,771,844	900,053	79,547	(76,027)	135,224	-	135,224	90,474	-	39,599	209,982	339,615	-	44,066	133,615	161,069	338,400	41,621	(153,466)	-	61,116	
K018	CITY OF MURRAY	11,492,579	15,221,703	8,506,426	683,176	(703,800)	(19,704)	-	(19,704)	77,251	-	340,187	1,117,418	1,720,841	-	381,487	1,114,317	888,083	2,182,107	(460,019)	(484,487)	(342,107)	(372,855)	
K019	CITY OF NEWPORT	21,966,790	29,096,486	16,237,118	1,306,132	(159,811)	946,281	-	946,281	1,486,424	-	660,228	96,998	2,122,850	-	729,167	2,152,844	1,151,614	4,441,364	(442,411)	(889,480)	(612,833)	(366,811)	
K026	CITY OF MANCHESTER	1,156,617	1,585,162	885,740	71,166	(113,003)	(42,737)	-	(42,737)	80,942	-	31,427	116,994	124,660	-	39,727	136,694	493,985	(136,350)	(77,024)	(44,777)	(44,777)	(29,274)	
K029	CITY OF BURLINGAME	831,481	1,101,283	615,364	49,442	(189,145)	(87,701)	-	(87,701)	56,234	-	24,612	67,200	80,846	-	27,600	95,106	100,568	226,274	(77,838)	(47,523)	(27,111)	(12,396)	
K034	LEAVITT URBAN COV GOVT	54,774,089	72,546,434	40,537,863	3,375,048	(174,917)	3,003,031	-	3,003,031	3,704,470	-	1,821,314	2,993,826	8,139,470	-	1,821,314	4,800,217	9,376,668	14,902,117	(46,733)	(41,486)	(664,546)	(598,443)	
K041	CITY OF WILLIAMSTOWN	1,023,258	1,355,286	757,293	60,845	(189,165)	(128,120)	-	(128,120)	39,289	-	30,389	3,966	103,101	-	13,966	117,042	460,051	611,059	(190,428)	(177,744)	(107,189)	(52,596)	
K043	CITY OF LETHBRIDGE	3,110,005	4,115,937	2,302,096	184,964	(239,820)	(54,856)	-	(54,856)	210,372	-	92,976	102,254	355,795	-	102,254	355,795	580,105	1,039,154	(234,018)	(247,599)	(186,116)	(88,774)	
K049	CITY OF CYNTHIANA	5,325,345	7,053,319	3,941,180	316,637	(276,241)	40,315	-	40,315	360,157	-	175,634	304,509	823,300	-	176,711	609,120	269,488	1,055,379	(108,122)	(125,213)	(34,396)	(58,308)	
K065	CITY OF BEATTYVILLE	878,177	1,163,129	649,921	52,218	(244,62)	76,380	-	76,380	99,392	-	25,995	50,666	136,063	-	29,150	100,447	93,530	232,127	(4,296)	(22,198)	(41,915)	(17,664)	
K071	CITY OF RUSSELLVILLE	5,168,768	6,833,421	3,810,462	306,157	(245,994)	60,163	-	60,163	348,214	-	152,406	139,909	588,612	-	119,909	588,612	419,297	1,179,128	(191,233)	(254,286)	(155,868)	(77,050)	
K078	CITY OF LEBANON	2,457,680	3,255,150	1,818,879	146,139	(148,173)	(2,038)	-	(2,038)	166,215	-	72,749	62,429	301,393	-	81,581	281,113	379,154	741,588	(132,665)	(121,626)	(133,568)	(52,608)	
K079	CITY OF BENTON	1,608,774	2,126,790	1,190,621	95,661	(18,264)	77,357	-	77,357	108,822	-	47,621	111,446	167,569	-	59,482	184,614	210,526	447,942	(61,039)	(95,794)	(89,187)	(34,364)	
K090	NELSON COUNTY BO OF ED	36,937	48,923	27,336	2,196	(11,369)	(9,170)	-	(9,170)	2,498	-	1,093	31,465	35,056	-	1,226	4,225	137	5,588	9,016	5,964	9,061	1,874	-
K091	CITY OF CARLISLE	-	-	-	-	(179,051)	(179,051)	-	(179,051)	-	-	-	-	-	-	-	-	-	74,380	(66,886)	(7,394)	-	-	
K099	CITY OF STANTON	1,150,147	1,523,346	851,201	68,380	(107,066)	(37,686)	-	(37,686)	77,875	-	34,045	182,964	294,794	-	38,178	131,555	380,801	550,534	(186,317)	(95,848)	(27,096)	(8,711	

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025											Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
		Discount Rate			Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in			Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Total Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Inflow of Resources	2026	2027	2028	2029						
		6.50%	Less 1.00% 5.50%	Plus 1.00% 7.50%		Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Differences Between Employer Contributions & Proportionate Share of Plan Contributions															Liability Experience	Assumption Changes	Investment Experience	Liability Experience	Assumption Changes	Investment Experience
K559	CITY OF TAYLOR MILL	4,511,526	5,975,430	3,338,889	268,266	138,092	406,358	-	406,358	305,118	-	133,544	427,658	866,320	-	149,756	516,035	180,624	846,415	48,672	(42,866)	39,395	(25,296)					
K556	MCMANHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
K559	CITY OF EDGEMOND	5,827,037	7,717,800	4,312,472	346,489	(407,116)	(90,627)	-	(90,627)	394,087	-	172,484	172,484	566,571	-	159,424	666,505	574,893	1,434,822	(388,293)	(302,888)	(118,839)	(72,232)					
K719	CENTRAL CAMPBELL CO FIRE	5,324,864	7,057,966	3,943,777	316,866	(321,739)	(6,873)	-	(6,873)	360,394	-	137,737	137,737	500,339	-	409,332	409,332	749,512	1,335,051	(331,563)	(383,863)	(102,241)	(86,937)					
K759	LAKESIDE/CRESTVIEW/HALS POL	3,071,961	4,068,755	2,273,497	182,666	(70,170)	112,496	-	112,496	207,759	-	90,932	90,932	477,521	-	101,971	351,375	161,194	614,540	(45,762)	(52,785)	(3,837)	(24,835)					
K856	HIGHVIEW FIRE DISTRICT	-	-	-	-	(1,467,663)	(1,467,663)	-	(1,467,663)	-	-	-	-	-	-	-	-	3,613,631	3,613,631	(1,712,912)	(1,720,291)	(154,447)	-					
K859	CITY OF FORT MITCHELL	5,948,302	7,878,414	4,402,218	353,700	(452,219)	(98,519)	-	(98,519)	402,288	-	176,073	176,073	578,361	-	197,449	680,375	776,181	1,654,005	(179,940)	(444,947)	(152,998)	(77,760)					
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
L001	ADAIR CO AMBULANCE SER	2,335,549	3,093,390	1,728,493	138,877	(84,596)	54,281	-	54,281	157,955	-	69,134	177,874	344,637	-	77,327	267,143	276,320	620,990	(153,882)	(123,844)	(64,786)	(33,721)					
L005	CITY OF GLASSGOW	12,334,251	16,336,482	9,128,330	783,423	(212,525)	570,898	-	570,898	834,174	-	365,101	1,177,874	1,377,149	-	409,425	1,410,809	885,605	2,705,839	(509,544)	(380,441)	(272,597)	(146,108)					
L009	CITY OF PARIS	13,169,027	17,442,126	9,746,331	783,051	2,476,272	3,257,433	-	3,257,433	900,610	-	389,811	6,955,670	7,796,211	-	427,135	1,596,292	6,251	1,951,678	2,427,697	2,123,202	1,086,977	1,227,557					
L015	CITY OF MT WASHINGTON	5,142,774	6,811,507	3,806,063	305,901	118	305,919	-	305,919	347,809	-	152,229	179,934	380,032	-	170,710	188,238	385,567	1,144,515	(187,291)	(197,529)	(88,685)	-					
L025	CITY OF WINCHESTER	24,316,338	32,206,529	17,996,051	1,445,906	1,199,342	2,645,248	-	2,645,248	1,644,531	-	719,779	3,365,330	5,729,640	-	807,161	2,781,337	53,461	3,641,959	1,481,291	725,831	73,475	(192,916)					
L031	EDMONSON CO AMBULANCE DIS	238,614	316,039	176,993	14,189	(206,468)	(196,279)	-	(196,279)	36,138	-	7,663	7,663	23,201	-	7,921	27,938	388,807	434,021	(136,968)	(125,049)	(62,892)	(5,916)					
L035	CITY OF FLEMINGSBURG	888,943	1,177,389	657,889	52,859	(62,140)	(9,281)	-	(9,281)	60,120	-	26,313	66,455	152,888	-	29,508	101,679	82,373	213,560	(41,883)	(2,622)	(6,676)	(9,308)					
L039	CITY OF WANSAN	775,777	1,027,592	574,187	46,129	(44,252)	90,382	-	90,382	52,466	-	22,963	91,720	107,149	-	25,751	88,754	123,243	237,828	(13,774)	(6,121)	(15,489)	(15,615)					
L044	GREEN CO AMBULANCE SVC	617,598	817,997	457,072	36,724	(201,954)	(165,230)	-	(165,230)	41,769	-	60,050	18,201	60,050	-	20,501	70,642	327,871	1,121,010	(172,691)	(129,120)	(16,053)	-					
L050	CITY OF MUNDRIVILLE	999,803	1,324,220	793,954	99,461	126,354	185,805	-	185,805	67,617	-	29,595	227,216	324,428	-	33,188	114,359	6,269	155,816	101,018	79,812	(1,709)	(10,509)					
L052	CITY OF EMERINE	1,222,796	1,623,570	904,666	72,710	366	73,076	-	73,076	82,089	-	26,618	26,618	84,513	-	40,590	139,865	243,357	422,812	(53,261)	(88,008)	(93,734)	(32,296)					
L057	CITY OF NICHOLASVILLE	28,141,871	37,273,374	20,827,230	1,673,381	781,588	2,454,969	-	2,454,969	1,903,254	-	833,017	1,930,851	4,667,122	-	934,147	3,218,506	477,375	4,830,428	357,392	(135,212)	47,674	(213,159)					
L061	CITY OF BARBOURVILLE	531,732	704,269	393,334	31,618	(127,255)	(95,637)	-	(95,637)	35,961	-	15,340	15,340	51,761	-	17,650	40,820	213,845	292,315	(223,338)	(88,791)	(203,577)	(7,916)					
L072	CITY OF EDOWILLE	399,844	529,586	295,917	23,776	(88,493)	(64,717)	-	(64,717)	27,042	-	11,836	17,335	56,213	-	11,273	24,747	245,745	67,545	(67,544)	(85,889)	(74,341)	(20,748)					
L073	CITY OF PADUCAH	34,402,805	45,365,863	25,460,821	2,045,671	(1,103,787)	941,884	-	941,884	2,326,085	-	1,018,344	341,089	3,688,518	-	1,143,973	3,935,041	3,095,977	8,172,991	(1,448,608)	(3,311,792)	(1,172,799)	(611,875)					
L077	CITY OF SALYERSVILLE	361,697	479,008	267,465	21,905	(102,978)	(89,073)	-	(89,073)	24,459	-	9,768	44,932	10,705	-	12,005	41,367	17,572	430,944	(149,604)	(462,273)	(76,245)	(19,890)					
L086	CITY OF TOMPKINSVILLE	997,376	1,321,005	738,138	59,306	(62,311)	(23,000)	-	(23,000)	67,463	-	29,523	7,082	104,058	-	33,107	114,081	83,892	231,080	(60,360)	(18,297)	(16,592)	(11,774)					
L090	CITY OF NEW HAVEN	-	-	-	-	(66,088)	(66,088)	-	(66,088)	-	-	-	-	-	-	-	-	33,732	33,732	(28,609)	(5,082)	-	-					
L097	CITY OF FRANKLIN	5,194,894	7,145,434	3,992,652	320,793	189,025	509,818	-	509,818	364,860	-	166,728	664,728	1,189,280	-	137,079	617,075	1,560	799,714	250,166	131,061	43,607	(35,269)					
L108	SPENCER CO FIRE DIST	258,097	342,904	191,604	15,395	(72,648)	(57,253)	-	(57,253)	17,309	-	7,664	334	25,507	-	8,994	29,613	127,634	165,841	(77,180)	(46,918)	(11,870)	(4,358)					
L110	CITY OF ELKTON	289,423	395,845	209,394	16,020	(25,314)	(9,294)	-	(9,294)	18,221	-	7,975	6,943	26,396	-	8,943	30,817	113,137	152,897	(19,320)	(41,806)	(34,001)	(10,414)					
L156	CITY OF LYNDON	3,992,867	5,288,477	2,955,040	237,425	1,167,887	1,405,312	-	1,405,312	270,040	-	118,191	1,369,773	3,757,504	-	132,540	456,710	1,439,225	2,028,475	1,161,787	1,092,617	(869,126)	(155,849)					
L159	ESMERIE FIRE PROTECTION	2,766,017	3,690,319	2,039,687	163,880	102,663	266,523	-	266,523	186,393	-	81,580	386,297	654,070	-	91,484	315,239	234,018	640,741	2,765	46,960	(23,137)	(31,049)					
L356	EASTWOOD FIRE PRO DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
L456	HARBODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
L556	FERN CREEK FIRE PRO DIST	28,693,285	37,884,508	21,168,713	1,700,818	5,795,140	7,495,958	-	7,495,958	1,934,460	-	846,675	8,832,894	11,614,029	-	949,463	3,271,484	405,291	4,221,147	5,157,184	2,409,385	80,344	(256,031)					
L756	PLEASANT RIDGE PARK FIRE	27,371,381	36,262,875	20,257,056	1,627,566	1,553,892	3,181,458	-	3,181,458	800,210	-	318,297	2,266,297	4,929,652	-	800,210	3,130,777	16,419	4,957,767	941,995	173,209	(44,984)	(228,436)					
L956	WORTHINGTON FIRE DEPT	989,734	1,310,883	723,482	58,852	2,865	61,707	-	61,707	68,696	-	29,297	29,297	115,307	-	32,851	115,307	16,031	38,992	48,975	23,289	(2,865)	(2,865)					
M014	CITY OF HARDINSBURG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
M015	BULLITT CO FISCAL COURT	185,917	219,754	122,792	9,866	(60,798)	(50,932)	-	(50,932)	11,221	-	4,511	192,648	288,881	-	32,851	187,978	20,498	44,983	(16,544)	(6,748)	(3,608)	(2,156)					
M022	CITY OF OLIVE HILL	774,743	1,026,133	573,372	46,088	(128,265)	(82,177)	-	(82,177)	166,866	-	22,933	138,134	213,463	-	25,717	88,616	219,070	333,403	(89,810)	(56,748)	9,552	(2,934)					
M042	CITY OF MARFELD	12,463,938	16,506,236	9,234,301	741,134	(208,265)	432,869	-	432,869	842,944	-	366,840	499,794	1,111,678	-	413,730	1,425,641	945,889	2,781,260	(82,958)	(326,686)	(295,344)	(164,573)					
M054	CITY OF DAWSON SPRINGS	466,341	617,660	345,129	27,730	(102,001)	(74,271)	-	(74,271)	31,539	-	13,804	2,880	48,223	-	15,480	53,341	244,651	313,472	(180,216)	(86,118)	(54,557)	(16,358)					
M059	KENTON COUNTY FISCAL CT	10,307,121	13,681,851	7,626,240	612,897	(680,240)	(67,343)	-	(67,343)	897,091	-	365,133	346,143	1,176,966	-	342,143	1,176,966	963,353	2,441,462	(414,882)	(457,128)	(407,243)						

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029	
																				(1)	(2)	(3)	(4)	(5)
N008	CITY OF FLORENCE	40,785,726	54,015,921	30,184,692	2,425,214	951,289	3,376,303	-	3,376,303	2,758,367	-	1,207,283	1,306,815	5,272,465	-	1,353,849	4,665,128	458,618	6,477,595	816,227	(80,516)	(83,004)	(58,938)	(58,938)
N009	CITY OF MILLERSBURG	131,092	254,289	142,280	11,416	50,479	82,895	-	82,895	5,683	-	3,745	163,551	182,211	-	6,373	21,960	-	28,333	50,186	(8,960)	47,209	1,748	1,748
N011	CITY OF PERRYVILLE	126,528	167,585	93,641	7,524	(3,512)	4,003	-	4,003	8,557	-	3,745	68,131	80,433	-	4,200	14,472	117,995	136,667	(2,010)	(46,037)	(6,753)	(6,753)	(1,431)
N012	CITY OF BROADSVILLE	-	-	-	-	(86,507)	(86,507)	-	(86,507)	-	-	-	-	-	-	-	-	2,814	2,814	-	-	-	-	-
N014	CITY OF IRVINGTON	481,265	637,426	356,174	28,617	(68,052)	(39,435)	-	(39,435)	32,548	-	14,246	-	46,794	-	15,975	55,048	115,715	186,738	(72,852)	(19,491)	(19,508)	(8,293)	(8,293)
N022	CITY OF SHARON	1,642,947	1,176,052	1,515,912	97,993	444,265	341,738	-	341,738	48,632	-	48,632	214,131	373,877	-	54,536	187,523	595,602	138,061	(107,914)	(250,043)	(32,373)	(15,355)	(15,355)
N050	CITY OF HORSE CAVE	800,177	1,139,288	686,400	51,148	242,375	230,523	-	230,523	26,462	-	26,462	310,562	394,558	-	28,553	98,188	160,649	292,590	188,454	(51,669)	(39,713)	(15,464)	(15,464)
N051	CITY OF HENDERSON	24,335,852	32,232,375	18,030,472	1,447,066	(426,733)	1,020,333	-	1,020,333	1,445,850	-	720,356	196,490	2,542,696	-	807,809	2,783,569	638,734	4,230,112	(185,477)	(643,349)	(519,792)	(318,797)	(318,797)
N054	CITY OF MADISONVILLE	22,543,414	30,388,117	16,979,568	1,364,269	(567,591)	796,678	-	796,678	796,678	-	399,713	2,535,515	3,035,230	-	700,588	2,624,500	1,860,034	5,246,812	(799,194)	(707,306)	(254,534)	(254,534)	
N071	CITY OF ALBURN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N076	MADISON CO EMS	11,554,126	14,788,938	8,542,487	683,857	158,815	822,472	-	822,472	220,471	-	220,471	362,214	1,646,736	-	370,191	1,276,891	332,180	1,979,770	381,651	(237,239)	(151,853)	(123,574)	(123,574)
N087	CITY OF MT DERRING	5,004,134	6,627,880	3,703,458	297,557	28,670	326,227	-	326,227	338,433	-	148,125	166,404	572,580	-	166,404	62,580	565,053	10,371	(54,183)	(794,541)	(46,002)	(5,765)	(5,765)
N088	MORGAN CO AMBULANCE SERV	199,706	264,507	147,798	11,875	(193,204)	(181,209)	-	(181,209)	13,506	-	5,911	-	19,417	-	6,629	22,843	253,635	283,107	(133,127)	(90,184)	(32,163)	(8,217)	(8,217)
N093	CITY OF HARRISBURG	2,196,885	2,909,732	1,625,820	138,632	(97,862)	32,760	-	32,760	148,577	-	62,029	64,153	277,761	-	70,924	251,283	318,562	642,268	(65,642)	(105,130)	(125,627)	(64,608)	(64,608)
N094	CITY OF OWENTON	350,242	463,889	259,207	20,826	(55,179)	(34,353)	-	(34,353)	23,687	-	10,367	30,489	64,543	-	11,626	40,061	238,719	290,406	(67,133)	(90,631)	(53,440)	(14,660)	(14,660)
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N100	CITY OF BURKEVILLE	679,505	899,991	502,888	40,405	(26,128)	14,277	-	14,277	45,955	-	22,723	62,269	128,338	-	22,556	77,723	37,312	137,591	12,408	(128,338)	(5,369)	(6,549)	(6,549)
N104	CITY OF JAMESTOWN	170,363	225,442	126,082	10,130	(17,878)	(7,748)	-	(7,748)	11,522	-	5,043	-	16,565	-	5,655	19,486	11,352	36,493	(5,773)	(6,230)	(5,284)	(2,641)	(2,641)
P007	CITY OF PINEVILLE	478,092	633,224	353,827	28,428	(106,733)	(108,304)	-	(108,304)	32,384	-	14,152	(168,264)	406,466	-	15,870	54,685	157,536	238,061	(113,478)	(44,581)	(133,631)	(65,514)	(65,514)
P015	CITY OF LEBANON JUNCTION	340,509	450,998	252,004	20,247	(26,301)	(6,054)	-	(6,054)	23,029	-	10,079	10,182	43,290	-	11,303	38,348	163,965	214,216	(60,128)	(58,987)	(39,824)	(11,987)	(11,987)
P033	ESTILL COUNTY EMS	1,882,258	2,493,035	1,393,021	111,303	(17,270)	74,553	-	74,553	127,208	-	55,716	28,445	206,469	-	62,480	215,220	490,101	796,878	(157,759)	(198,386)	(129,481)	(44,846)	(44,846)
P041	CITY OF DRY RIDGE	4,548,367	6,024,226	3,566,554	279,442	(649,886)	270,444	-	270,444	307,609	-	174,614	649,886	740,647	-	150,979	524,065	524,065	1,048,130	(159,877)	(63,549)	(64,600)	(15,824)	(15,824)
P043	CITY OF CLARKSON	99,228	131,426	73,417	5,900	(16,988)	(11,088)	-	(11,088)	6,711	-	2,937	85,272	94,920	-	3,294	11,350	96,112	110,956	(19,611)	(12,464)	20,221	5,038	5,038
P079	CITY OF CALVERT CITY	1,228,112	1,621,962	907,451	72,907	(215,911)	(143,004)	-	(143,004)	82,303	-	36,294	(143,004)	362,904	-	40,700	140,244	379,898	500,842	(184,400)	(178,478)	(19,200)	(21,491)	(21,491)
P093	SOUTH OLDHAM FIRE DEPT	3,052,760	4,043,323	2,259,286	181,234	(42,145)	139,179	-	139,179	206,460	-	90,364	319,379	320,421	-	101,334	349,179	312,071	661,254	(125,322)	(144,965)	(118,791)	(53,083)	(53,083)
P116	CITY OF MONTICELLO	1,939,527	1,843,647	1,035,762	83,219	(36,242)	(26,974)	-	(26,974)	94,601	-	41,427	(53,478)	108,807	-	46,454	166,080	316,106	522,442	(23,822)	(154,406)	(118,452)	(39,023)	(39,023)
P117	CITY OF CLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R015	CITY OF SHEPHERDVILLE	18,156,660	24,044,139	13,437,370	1,079,637	562,902	1,641,539	-	1,641,539	1,227,947	-	537,448	1,662,539	2,227,947	-	808,906	2,574,301	664,920	3,344,288	214,221	(214,696)	(696,455)	(273,158)	(273,158)
R017	CITY OF PRINCETON	1,979,862	2,649,992	1,462,286	117,489	(144,088)	(26,599)	-	(26,599)	133,629	-	58,487	235,098	271,610	-	65,987	226,002	65,095	533,027	(45,048)	(110,848)	(95,117)	(8,675)	(8,675)
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R045	CITY OF RUSSELL	2,709,903	3,668,684	2,040,949	164,705	(275,867)	(111,162)	-	(111,162)	187,303	-	81,991	(111,222)	303,807	-	91,945	316,825	483,287	896,757	(152,409)	(191,317)	-	(183,106)	(183,106)
R054	CITY OF WILMORE	1,527,497	2,023,141	1,130,470	90,829	(105,337)	(14,508)	-	(14,508)	103,306	-	45,215	161,023	309,544	-	50,704	174,717	170,269	395,600	(65,186)	(103,056)	19,005	(6,909)	(6,909)
R106	CITY OF RUSSELL SPRINGS	1,332,464	1,764,810	986,122	79,231	(103,104)	(23,873)	-	(23,873)	90,115	-	39,441	(23,873)	39,908	-	40,250	152,408	363,919	463,557	(64,101)	(129,252)	(49,759)	(20,581)	(20,581)
R165	CITY OF STAMPAING GROUND	188,379	249,769	133,664	11,313	(17,060)	(5,747)	-	(5,747)	12,764	-	5,582	(17,060)	38,867	-	6,260	21,520	30,923	40,753	332	(10,405)	(9,730)	(1,675)	(1,675)
T559	INDEPENDENCE FIRE DEPT	9,922,785	13,142,541	7,343,653	590,932	(109,599)	480,433	-	480,433	671,085	-	293,721	183,164	1,147,970	-	329,379	1,134,982	270,393	1,734,754	(70,258)	(162,331)	(129,598)	(134,898)	(134,898)
V001	ADAIR COUNTY FISCAL COURT	1,660,370	2,195,229	1,228,807	98,729	(145,059)	(46,330)	-	(46,330)	112,292	-	49,140	116,089	277,529	-	55,115	189,915	147,545	392,575	(39,939)	(163,338)	(64,171)	(30,564)	(30,564)
V002	ALEN COUNTY FISCAL COURT	2,979,096	3,946,432	2,205,147	177,174	(28,867)	208,311	-	208,311	266,161	-	107,478	206,161	307,639	-	206,161	340,812	68,750	508,468	4,158	(58,639)	(26,871)	(19,874)	(19,874)
V003	ANDERSON CO FISCAL COURT	2,116,353	2,820,070	1,566,270	125,843	(15,878)	71,856	-	71,856	143,130	-	62,645	37,703	243,478	-	70,251	242,071	127,123	839,445	(74,327)	(68,535)	(29,446)	(22,660)	(22,660)
V005	BARREN CO FISCAL COURT	4,539,095	6,010,468	3,309,663	269,353	(326,622)	(57,269)	-	(57,269)	134,715	-	58,245	(326,622)	1,849,790	-	150,688	519,245	1,134,474	1,804,407	(132,973)	(285,741)	(115,973)	(115,973)	(115,973)
V007	BELL CO FISCAL COURT	1,089,538	1,443,073	806,345	64,786	(85,661)	(20,875)	-	(20,875)	73,686	-	32,251	39,446	145,383	-	38,166	124,623	127,121	306,070	(49,403)	(60,449)	(49,079)	(21,156)	(21,156)
V008	BOSQUE CO FISCAL COURT	10,697,168	14,166,186	7,916,758	636,079	(317,561)	318,518	-	318,518	723,457	-	315,643	903,901	1,500,001	-	355,084	1,223,557	441,004	2,019,705	(27				

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

Participating Employer Code	Participating Employer Name	Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Amortization Schedule of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
		Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029
																				(1)	(2)	(3)	(4)
V043	GRAYSON CO FISCAL COURT	4,089,356	5,416,274	3,026,450	-	243,163	(892,313)	-	(649,150)	276,566	-	122,047	-	397,613	-	135,743	487,746	1,532,090	2,138,079	(832,802)	(588,514)	(241,865)	(88,784)
V047	HARDIN CO FISCAL COURT	20,824,682	27,981,896	15,411,924	-	1,328,264	(2,178,033)	-	(849,769)	1,408,388	-	616,423	-	1,938,875	-	691,258	2,381,556	205,091	1,378,307	1,320,971	68,392	(371,472)	(262,511)
V049	HARRISON CO FISCAL COURT	1,532,971	2,056,881	1,149,323	-	92,343	(770)	-	91,573	105,029	-	45,969	-	254,222	-	15,550	405,220	21,770	250,954	76,624	49,180	18,008	(9,544)
V052	HENRY CO FISCAL COURT	842,384	1,124,397	622,691	-	50,031	(52,139)	-	17,102	16,903	-	24,505	-	27,929	-	96,239	188,138	110,366	(64,116)	(27,387)	(63,946)	(21,945)	
V054	HOPKINS CO FISCAL COURT	5,396,768	7,147,913	3,994,039	-	320,904	(276,741)	-	44,163	364,987	-	159,748	-	524,735	-	179,141	617,290	1,126,012	(210,142)	(120,483)	(230,483)	(98,429)	
V057	JESAMINE CO FISCAL COURT	14,721,133	19,497,861	10,894,813	-	875,133	(712,371)	-	1,687,724	956,600	-	435,755	-	2,388,876	-	488,656	1,683,624	869,956	3,042,436	347,426	(338,337)	(516,648)	(245,981)
V060	KNOTT CO FISCAL CT	380,479	516,122	288,393	-	21,171	(69,474)	-	48,303	26,354	-	11,331	-	31,457	-	11,935	220,354	277,861	(71,404)	(52,465)	(84,641)	(9,974)	
V062	LARUE CO FISCAL COURT	733,913	972,054	543,154	-	43,640	(47,073)	-	4,367	49,635	-	21,724	-	34,458	-	24,362	83,946	66,242	174,500	(10,377)	(36,081)	(13,695)	(8,600)
V063	LAUREL COUNTY FISCAL COURT	388,213	514,180	287,388	-	23,084	(265,244)	-	(242,160)	26,255	-	11,491	-	37,746	-	12,386	44,404	270,939	328,239	(178,870)	(83,052)	(22,839)	(7,708)
V067	LETICHER CO FISCAL COURT	449,350	595,156	332,555	-	26,719	(291,631)	-	(264,914)	30,390	-	13,301	-	14,914	-	14,914	51,397	487,026	553,339	(126,260)	(164,893)	(93,720)	(24,775)
V070	LIVINGSTON CO FISCAL CT	1,307,527	1,996,891	1,115,690	-	89,041	(131,858)	-	42,889	131,409	-	44,624	-	111,499	-	205,089	352,588	50,041	172,433	46,526	288,799	6,685	(19,87)
V072	LYON COUNTY FISCAL COURT	532,568	731,865	408,844	-	32,857	(64,587)	-	18,300	37,371	-	18,300	-	193,470	-	58,342	63,023	167,547	248,092	(31,823)	(121,483)	(43,948)	(7,472)
V073	MCCRACKEN CO FISCAL COURT	16,733,087	22,189,940	12,399,063	-	996,213	(47,248)	-	948,967	1,139,063	-	495,919	-	2,552,807	-	41,416	1,916,310	470,439	2,942,874	(192,512)	(499,943)	(860,469)	(19,552)
V076	MADISON CO FISCAL COURT	3,295,651	4,365,028	2,439,045	-	195,967	(801,585)	-	(605,618)	115,309	-	97,553	-	125,501	-	109,396	376,961	415,667	802,004	(53,363)	(182,075)	(156,457)	(61,893)
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	1,777,767	2,354,838	1,315,889	-	105,710	(55,485)	-	50,225	181,115	-	58,623	-	204,868	-	59,012	205,343	48,241	310,898	(8,611)	(37,494)	(40,514)	(26,214)
V079	MARSHALL CO FISCAL COURT	6,760,440	8,954,074	5,009,265	-	401,991	(527,973)	-	(125,982)	457,213	-	200,113	-	676,300	-	224,407	713,269	713,243	1,710,919	(428,821)	(343,798)	(184,538)	(96,628)
V081	MASON CO FISCAL COURT	1,784,237	2,336,689	1,305,676	-	104,906	(130,814)	-	(25,908)	119,317	-	52,222	-	171,539	-	58,562	201,796	265,111	525,469	(124,949)	(140,217)	(61,465)	(27,299)
V082	MEADE COUNTY FISCAL COURT	2,331,803	2,955,983	1,651,712	-	132,708	(623,330)	-	(490,622)	256,238	-	66,063	-	1,443,416	-	24,083	1,640,817	250,277	329,360	620,121	581,458	127,514	1,744
V083	MENEFEE CO FISCAL COURT	618,752	819,525	487,926	-	36,792	(44,471)	-	(7,678)	41,847	-	18,315	-	1,897	-	20,539	70,774	135,933	227,246	(104,549)	(150,517)	(39,909)	(14,506)
V087	MONTGOMERY CO FISCAL CT	2,111,493	3,061,529	1,710,889	-	137,447	(138,996)	-	(1,548)	156,328	-	88,422	-	224,759	-	78,728	284,392	144,077	488,137	(14,455)	(70,368)	(144,338)	(29,377)
V088	MORGAN CO FISCAL CT	158,731	210,237	117,474	-	9,439	(22,409)	-	(12,970)	10,755	-	4,699	-	5,269	-	5,269	18,156	17,411	40,838	(6,481)	(1,981)	(6,770)	(2,851)
V090	NELSON CO FISCAL CT	5,774,267	7,647,774	4,273,344	-	343,345	(38,460)	-	304,885	390,511	-	170,919	-	168,579	-	159,669	660,457	163,781	1,015,909	(16,080)	(67,485)	(124,651)	(78,284)
V093	OLDHAM CO FISCAL COURT	15,097,642	19,994,943	11,178,460	-	897,741	(1,013,641)	-	(115,900)	1,784,150	-	446,900	-	1,389,578	-	501,154	1,798,889	702,049	2,529,092	(108,977)	91,540	36,662	(122,805)
V094	OWEN COUNTY FISCAL COURT	697,885	924,468	516,565	-	41,304	(48,398)	-	(7,094)	48,398	-	20,661	-	95,327	-	21,169	79,837	101,200	204,206	24,427	(9,246)	(40,285)	(15,919)
V096	PENDLETON CO FISCAL COURT	3,954,440	5,136,135	2,754,418	-	192,288	(12,378)	-	180,666	267,245	-	29,414	-	70,772	-	32,985	113,661	20,485	167,111	31,861	4,619	(7,782)	(10,157)
V100	PIKE CO FISCAL CT	10,430,221	13,814,630	7,191,296	-	402,867	(217,388)	-	185,479	705,403	-	308,741	-	147,161	-	346,213	1,141,300	1,326,782	2,868,020	(687,222)	(526,844)	(330,827)	(142,811)
V103	ROWAN CO FISCAL COURT	432,071	572,270	319,767	-	25,692	(40,272)	-	(14,580)	16,692	-	12,790	-	16,050	-	14,342	49,421	78,422	849,185	(117,713)	(296,378)	(155,105)	(37,558)
V105	SCOTT CO FISCAL CT	34,890,895	46,212,329	25,822,847	-	2,074,094	(608,512)	-	2,779,236	2,309,695	-	1,152,175	-	4,495,944	-	1,152,175	3,969,869	87,629	5,236,663	417,365	(971,140)	(374,585)	(174,585)
V106	SHELBY CO FISCAL COURT	14,360,244	18,019,871	10,627,727	-	853,894	(22,505)	-	876,399	971,193	-	476,072	-	1,033,459	-	476,072	1,642,545	72,539	2,035,207	(192,342)	(131,993)	(145,711)	(45,111)
V107	SHIRMAN CO FISCAL COURT	1,232,509	1,662,429	916,152	-	73,288	(37,507)	-	35,781	108,067	-	117,054	-	826,138	-	111,264	1,112,654	111,264	1,826,519	162,165	119,847	(5,854)	(9,899)
V108	SPENCER CO FISCAL COURT	4,928,385	6,527,552	3,647,398	-	293,053	(490,651)	-	(197,598)	783,057	-	145,883	-	777,652	-	183,984	683,716	830,475	1,717,510	(80,475)	(19,555)	(44,930)	(14,930)
V109	TAYLOR COUNTY FISCAL COURT	1,781,564	2,359,647	1,318,499	-	105,936	(66,953)	-	39,021	120,489	-	52,735	-	175,614	-	59,138	203,778	152,716	415,632	(48,643)	(188,899)	(93,510)	(8,963)
V112	TEBBIE CO FISCAL COURT	325,633	431,295	240,985	-	19,363	(27,951)	-	(8,588)	15,775	-	1,987	-	33,559	-	10,809	37,246	25,177	72,252	(6,795)	(14,478)	(13,215)	(5,252)
V113	UNION COUNTY FISCAL COURT	329,647	436,611	243,965	-	19,602	(170,156)	-	(150,554)	22,294	-	9,738	-	32,052	-	10,942	37,705	328,195	376,842	(164,315)	(136,150)	(35,356)	(8,968)
V115	WASHINGTON CO FISCAL COURT	1,232,509	1,662,429	916,152	-	73,288	(37,507)	-	35,781	108,067	-	117,054	-	826,138	-	111,264	1,112,654	111,264	1,826,519	162,165	119,847	(5,854)	(9,899)
V119	CITY OF HIGHLAND HEIGHTS	1,648,739	2,185,723	1,270,298	-	88,088	(288,556)	-	(190,468)	111,095	-	48,804	-	16,567	-	96,748	216,961	59,429	817,204	(209,700)	(193,939)	(99,511)	(31,911)
V120	WOODFORD CO FISCAL COURT	4,332,290	5,784,225	3,221,042	-	258,797	(158,024)	-	100,773	416,831	-	128,830	-	523,519	-	146,471	946,697	87,405	1,729,697	100,005	79,255	62,695	(21,005)
V129	CITY OF FRANKLIN	17,687,528	23,161,899	12,942,166	-	1,029,849	(483,098)	-	546,751	1,824,094	-	609,790	-	2,552,807	-	580,484	2,000,248	711,710	3,392,462	(59,715)	(271,467)	(648,505)	(251,100)
V171	CITY OF ADARVILLE	352,958	467,217	202,888	-	15,273	(20,888)	-	(5,615)	106,273	-	12,848	-	21,326	-	11,716	40,372	52,088	106,057	(12,085)	(39,528)	(34,525)	(10,005)
V189	CITY OF CENTRAL CITY	1,509,794	2,079,182	1,161,773	-	94,244	(432,717)	-	(338,473)	106,196	-	46,467	-	1,337,268	-	52,108	179,553	109,499	430,397	381,145	385,036	79,899	
V196	CITY OF BUTLER	165,292	218,929	122,329	-	9,823	(16,640)	-	(6,817)	16,666	-	594	-	1,806	-	4,987	18,506	17,244	41,637	(10,042)	(15,919)	(5,911)	(1,911)
V197	CITY OF HAZARD	241,449	319,7																				

County Employees Retirement System

Schedule B - Schedule of Pension Amounts by Employer - Hazardous

As of and for the year ended June 30, 2025

Net Pension Liability and Sensitivity Analysis as of June 30, 2025			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Amortization/Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,								
			Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Charges in Proportion & Differences & Proportionate Share of Plan Contributions	Gross Employer Pension Expense (Expense Offset)	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense (Expense Offset)	Liability Experience	Assumption Change	Investment Experience	Change in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Change	Investment Experience	Change in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2025	2027	2028	2029		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
V428	UNION EMERGENCY SERVICES	9,193,054	12,176,025	6,803,593	546,640	254,128	800,768	-	800,768	621,733	-	272,320	509,171	1,403,034	-	305,156	1,051,514	32,301	1,388,971	249,109	(57,601)	(83,293)	(96,211)	(96,211)	(96,211)	(96,211)
V447	CITY OF ELIZABETHTOWN	28,992,363	38,399,835	21,456,662	1,723,953	1,042,591	2,786,544	-	2,786,544	1,960,774	-	858,192	2,693,470	5,512,436	-	962,378	3,316,187	398,346	4,676,911	1,120,303	(22,106)	(25,406)	(25,406)	(25,406)	(25,406)	(25,406)
V608	WALTON FIRE DIST/EMS	7,014,869	9,290,134	5,191,045	417,079	124,943	542,022	-	542,022	474,373	-	207,624	390,141	1,072,238	-	232,830	802,290	164,552	1,599,672	75,851	(102,242)	(17,121)	(64,022)	(64,022)	(64,022)	(64,022)
V647	CITY OF VINE GROVE	1,606,082	2,127,225	1,188,629	95,901	111,718	207,219	-	207,219	108,620	-	47,541	517,508	671,669	-	53,313	183,706	156,131	313,160	74,301	129,090	132,811	132,811	132,811	132,811	132,811
V708	HEBRON FIRE PROTECTION DI	13,847,065	18,340,175	10,247,933	823,379	516,414	1,339,813	-	1,339,813	936,487	-	409,882	1,340,383	2,686,752	-	459,642	1,583,847	73,291	2,116,790	475,117	92,310	91,994	(89,449)	(89,449)	(89,449)	(89,449)
V808	POINT PLEASANT FIRE DIST	3,514,727	4,665,189	2,401,179	208,994	61,867	270,861	-	270,861	237,703	-	104,038	222,950	564,691	-	156,669	402,619	79,812	596,500	66,013	11,209	(44,741)	(44,741)	(44,741)	(44,741)	(44,741)
V919	CITY OF WILDER	5,047,944	6,685,906	3,735,881	300,162	(118,798)	181,364	-	181,364	341,396	-	149,622	317,496	808,314	-	147,562	577,391	285,081	920,054	(121,934)	(41,489)	(13,474)	(44,823)	(44,823)	(44,823)	(44,823)
V959	CITY OF COVINGTON	61,386,094	81,304,717	45,430,608	3,650,160	(3,245,507)	404,653	-	404,653	4,151,584	-	1,817,066	944,866	6,913,516	-	2,037,662	7,021,427	9,200,977	18,240,066	(4,031,549)	(3,234,063)	(2,884,102)	(1,196,837)	(1,196,837)	(1,196,837)	(1,196,837)
TOTAL		\$ 2,403,199,154	\$ 3,182,991,709	\$ 1,778,559,145	\$ 142,899,819	\$ (4,063,313)	\$ 138,836,506	\$ -	\$ 138,836,506	\$ 162,530,018	\$ -	\$ 71,136,180	\$ 125,164,276	\$ 358,830,474	\$ -	\$ 79,772,247	\$ 274,881,274	\$ 199,880,623	\$ 494,534,144	\$ (10,109,578)	\$ (50,883,000)	\$ (44,609,111)	\$ (30,101,982)	\$ (30,101,982)	\$ (30,101,982)	\$ (30,101,982)

Note 1 - Organization

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

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

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

Note 2 - Relationship to Combining Financial Statements

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

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

Note 3 - Summary of Significant Accounting Policies

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

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

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

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

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

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

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

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

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

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

The actuarial assumptions are:

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

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

Discount Rate

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

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

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

Basis of Accounting

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

Use of Estimates in Preparation of the Schedules

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

Note 4 - Reconciliation of Employer Contributions

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

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

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

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

Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contributions for the Fiscal Year 2025

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

Valuation Date	June 30, 2023 for CERS Nonhazardous and CERS Hazardous
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay
Remaining Amortization Period	30 years closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.00% for CERS Nonhazardous and CERS Hazardous
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.50%
Salary Increase	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55 % to 19.05%, varies by service for CERS Hazardous
Investment Rate of Return	6.50% for CERS Nonhazardous and CERS Hazardous
Phase-in Provision	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018 for CERS Nonhazardous and CERS Hazardous

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

Note 6 - Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and Pension Expense included in the Schedule of Pension Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date as of June 30, 2025. The net pension liability as of June 30, 2025, is based on the June 30, 2024, actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are amortized over a closed five-year period. Deferred outflows and inflows related to differences between projected and actual liability experience and changes of assumptions are amortized over 2.63 years for CERS Nonhazardous and 4.09 years for CERS Hazardous.



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States (*Government Auditing Standards*), the accompanying schedule of employer allocations of County Employees Retirement System - Nonhazardous Pension Plan (CERS Nonhazardous), and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) (collectively the “pension plans”) for the year ended June 30, 2025, and related notes. We have also audited the totals for the columns titled net pension liability and sensitivity analysis, total deferred outflows of resources, total deferred inflows of resources, and net employer pension expense (expense offset), and amortization recognition of existing deferred outflows (inflows) of resources for future measurement period ending June 30 (amortization) included in the accompanying schedule of collective pension amounts (collectively the Schedules) of the pension plans as of and for the year ended June 30, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the Schedules, we considered the pension plan’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the Schedules, but not for the purpose of expressing an opinion on the effectiveness of the pension plan’s internal control. Accordingly, we do not express an opinion on the effectiveness of the pension plan’s internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Boise, Idaho
March 9, 2026