



**KPPA**

Kentucky Public Pensions Authority

Schedules of Employer Allocations and  
Pension Amounts by Employer

for

**COUNTY EMPLOYEES RETIREMENT SYSTEM**

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

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Blue & Co., LLC / 250 West Main Street, Suite 2900 / Lexington, KY 40507  
main 859.253.1100 fax 859.253.1384 email blue@blueandco.com

## Report of Independent Auditors

To the Members  
County Employees Retirement System  
Frankfort, Kentucky

### **Opinions**

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

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the CERS Nonhazardous and CERS Hazardous Plans as of and for the fiscal year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

### **Responsibilities of Management for the Schedules**

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

### **Auditor's Responsibility for the Audit Schedules**

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

**County Employees Retirement System  
Report of Independent Auditors  
(Continued)**

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

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

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

***Other Matter***

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

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

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

***Restriction on Use***

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

*Blue & Co., LLC*

Lexington, Kentucky  
March 20, 2025

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
10005	LEGS GENERAL ASSEMBLY	9,574	0.001307%
20025	JUDL ADM OFF OF THE COURT	18,487,735	2.523087%
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%
39931	JEFFERSON CO CLERK	2,375,307	0.324167%
39932	JEFFERSON CO SHERIFF	958,754	0.130845%
39933	KENTON CO COURT CLERK	432,629	0.059042%
39934	KENTON CO SHERIFF	160,447	0.021897%
39935	CAMPBELL COUNTY CLERK	281,039	0.038354%
39936	CAMPBELL CO SHERIFF	106,701	0.014562%
39937	FAYETTE CO CLERK	874,025	0.119281%
39938	FAYETTE CO SHERIFF	587,124	0.080127%
39939	DAVISS CO CLERK	291,398	0.039768%
39940	DAVISS CO SHERIFF	86,179	0.011761%
39941	PIKE CO CLERK	147,053	0.020069%
39942	PIKE CO SHERIFF	211,434	0.028855%
39943	HARDIN COUNTY CLERK OFFIC	332,079	0.045320%
39944	HARDIN COUNTY SHERIFF	155,651	0.021242%
39945	WARREN COUNTY CLERKS OFF	335,814	0.045830%
39946	WARREN COUNTY SHERIFF	499,781	0.068207%
39947	BOONE COUNTY CLERK	365,204	0.049841%
39948	BOONE COUNTY SHERIFF	128,979	0.017602%
39949	CHRISTIAN COUNTY CLERK	164,035	0.022386%
39950	CHRISTIAN COUNTY SHERIFF	629,688	0.085936%
39951	MADISON COUNTY CLERK	273,339	0.037304%
39952	MADISON COUNTY SHERIFF	89,114	0.012162%
39961	BULLITT COUNTY CLERK	320,457	0.043734%
39962	BULLITT CO SHERIFF	428,141	0.058430%
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%
014A	BRECKINRIDGE CO ATTORNEY	-	0.000000%
116A	WAYNE COUNTY ATTORNEY	21,146	0.002886%
A051	HENDERSON CO TOURIST COMM	17,651	0.002409%
A073	HOUSING AUTH OF PADUCAH	395,669	0.053998%
A087	Reid Village Water District	39,645	0.005411%
A113	MORGANFIELD HOUSING AUTH	-	0.000000%
A156	CITY OF ANCHORAGE	134,692	0.018382%
AB19	BELLEVUE/DAYTON FIRE	3,073	0.000419%
AB87	Mt Sterling Montgomery County Industrial Auth	2,436	0.000332%
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%
B008	BURLINGTON FIRE PRO DIST	15,133	0.002065%

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
B010	HOUSING AUTHORITY OF CATLETTSBURG	61,855	0.008442%
B015	CITY OF HILLVIEW	160,203	0.021864%
B017	PENNYRILE EMER ASST CTR	58,078	0.007926%
B018	W KY ED COOPERATIVE	35,601	0.004859%
B023	CITY OF LONDON TOURISM	145,376	0.019840%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	87,532	0.011946%
B030	OWENBORO/DAV CO ECO DEV	42,060	0.005740%
B035	GTR FLEMING CO WATER COMM	26,747	0.003650%
B038	CITY OF HICKMAN	179,127	0.024446%
B042	HOUSING AUTH OF MAYFIELD	142,312	0.019422%
B043	GRAYSON CO CONSERV DIST	7,039	0.000961%
B045	CITY OF BELLEFONTE	-	0.000000%
B048	CITY OF HARLAN	264,081	0.036040%
B051	HENDERSON CITY/CO PLANNIN	91,014	0.012421%
B052	HENRY CO WATER DIST #2	227,555	0.031055%
B054	CITY OF NORTONVILLE	55,839	0.007620%
B058	JOHNSON CO FISCAL COURT	454,807	0.062069%
B061	KNOX CO UTILITIES COMM	89,841	0.012261%
B072	LAKE BARKLEY TOUR COMM	11,553	0.001577%
B078	MARION CO WATER DISTRICT	145,325	0.019833%
B084	N MERCER WATER DISTRICT	165,978	0.022652%
B087	MONTGOMERY CO FIRE DIST	574,726	0.078435%
B097	KY RIVER REGIONAL JAIL	300,687	0.041036%
B098	PIKE CO SENIOR CITIZEN PR	39,925	0.005449%
B100	CITY OF SCIENCE HILL	19,857	0.002710%
B104	RUSSELL CO AMBULANCE SER	225,992	0.030842%
B106	NORTH SHELBY WATER CO	145,973	0.019921%
B109	CAMPBELL/TAYLOR CO I D A	25,117	0.003428%
B113	UNION CO ECONOMIC DEVELOP	24,050	0.003282%
B115	Springfield Washington County 911 dispatch	78,382	0.010697%
B116	MONTICELLO/WAYNE TELE BOA	75,746	0.010337%
B118	WHITLEY CO CONSERV DIST	8,041	0.001097%
B124	HOPKINS-CHRIST CO PLANNIN	217,100	0.029628%
B156	LOU POLICE RETIRE FUND	28,890	0.003943%
B179	HOUSING AUTH OF BENTON	56,050	0.007649%
B230	RIVERPARK CTR OWENBORO	74,940	0.010227%
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%
B259	CITY OF LUDLOW	94,086	0.012840%
B356	CITY OF DOUGLASS HILLS	57,287	0.007818%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	244,394	0.033353%

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
B656	LOUISVILLE AIRPORT AUTHOR	2,132,318	0.291005%
B756	LEGAL AID SOCIETY INC	823,829	0.112431%
B856	JEFF CO SOIL/CONSER DIST	7,693	0.001050%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	41,867	0.005714%
C037	CIRCUIT CLERKS	-	0.000000%
C045	GREENUP COUNTY PUBLIC LIBRARY	142,751	0.019482%
C079	JONATHAN CREEK WATER DIST	82,214	0.011220%
C087	CITY OF JEFFERSONVILLE	62,377	0.008513%
C105	CITY OF SADIEVILLE	9,672	0.001320%
C106	CITY OF SIMPSONVILLE	113,086	0.015433%
C118	HOUSING AUTH OF CORBIN	68,219	0.009310%
C230	HOUSING AUTH OF OWENSBORO	328,814	0.044874%
C256	LOUISVILLE/JEFF CO METRO	40,431,704	5.517858%
D017	CALDWELL CO WATER DISTRIC	65,187	0.008896%
D025	WINCHESTER-CLARK COUNTY TOURISM	16,555	0.002259%
D052	CITY OF PLEASUREVILLE	8,412	0.001148%
D054	CITY OF HANSON	74,079	0.010110%
D071	CITY OF LEWISBURG	42,977	0.005865%
D079	NORTH MARSHALL WATER DIST	163,718	0.022343%
D084	GTR H/MERCER PL&ZONING CO	19,542	0.002667%
D098	CITY OF COAL RUN VILLAGE	46,315	0.006321%
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%
D113	UNION CO WATER DISTRICT	70,271	0.009590%
D118	WHITLEY CO WATER DIST	51,463	0.007023%
D135	WESTERN FLEMING WATER DIS	82,646	0.011279%
G015	ZONETON FIRE PROT DIST	25,382	0.003464%
G087	Mt Sterling- Montgomery County Parks and Recreation	5,120	0.000699%
G090	NELSON CO. DISPATCH	-	0.000000%
GS06	SHELBY CO SUB FIRE DIST	19,566	0.002670%
J001	ADAIR CO BD OF EDUCATION	1,011,038	0.137980%
J002	CITY OF SCOTTSVILLE	542,678	0.074061%
J003	CITY OF LAWRENCEBURG	579,204	0.079046%
J004	BALLARD CO BD OF ED	425,851	0.058117%
J005	GLASGOW BD OF EDUCATION	684,416	0.093405%
J006	BATH CO BD OF EDUC	680,053	0.092809%
J007	CITY OF MIDDLESBORO	319,633	0.043622%
J008	BOONE CO WATER DISTRICT	380,223	0.051890%
J009	BOURBON CO BD OF EDUCATIO	1,128,064	0.153951%
J010	FAIRVIEW BD OF EDUCATION	230,390	0.031442%

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
J011	DANVILLE CITY BD OF ED	742,673	0.101355%
J012	BRACKEN CO BD OF EDUC	377,577	0.051529%
J013	BREATHITT CO BD OF ED	755,057	0.103045%
J014	BRECKINRIDGE CO BD OF ED	1,106,695	0.151035%
J015	BULLITT CO BD OF ED	4,431,428	0.604773%
J016	BUTLER CO BD OF ED	695,076	0.094859%
J017	CALDWELL CO BD EDUCATION	704,700	0.096173%
J018	CALLOWAY CO BD OF EDUC	937,069	0.127885%
J019	SANITATION DISTRICT NO 1	3,314,415	0.452330%
J021	CARROLL CO BD OF ED	1,099,237	0.150017%
J022	CARTER CO BD OF ED	1,547,584	0.211204%
J023	CASEY CO BD OF ED	927,372	0.126562%
J024	CITY OF HOPKINSVILLE	1,832,908	0.250143%
J025	CLARK CO BD OF ED	2,354,140	0.321278%
J026	CLAY CO BD OF ED	1,085,165	0.148096%
J027	CLINTON CO BD OF ED	611,359	0.083434%
J028	CRITTENDEN CO BD OF ED	516,692	0.070515%
J029	CUMBERLAND CO BD OF ED	450,845	0.061528%
J030	DAVIESS CO LIBRARY DIST	456,072	0.062242%
J031	EDMONSON CO BD OF EDUC	704,688	0.096171%
J032	ELLIOTT CO BD OF ED	357,331	0.048766%
J033	ESTILL CO CONSERVATION DI	21,007	0.002867%
J034	GREATER LEX CONV&VISITOR	519,829	0.070943%
J035	FLEMING CO BD OF ED	614,516	0.083865%
J037	CITY OF FRANKFORT	1,830,877	0.249866%
J038	FULTON COUNTY BD OF EDUC	210,418	0.028717%
J039	GALLATIN CO BD OF EDUC	640,325	0.087387%
J040	CITY OF LANCASTER	298,796	0.040778%
J041	WILLIAMSTOWN INDEPN DNT SC	380,223	0.051890%
J042	GRAVES CO LIBRARY	65,782	0.008977%
J043	GRAYSON CO BD OF ED	1,529,698	0.208763%
J044	GREEN CO BD OF EDUCATION	609,235	0.083145%
J045	RUSSELL INDPT BD OF ED	749,051	0.102226%
J046	HANCOCK CO BD EDUCATION	773,353	0.105542%
J047	HARDIN CO SOIL CN DIST	10,083	0.001376%
J048	HARLAN CO BD OF EDUCATION	1,700,757	0.232108%
J049	HARRISON CO BD OF ED	976,401	0.133253%
J050	HART CO BD OF ED	899,085	0.122701%
J051	HENDERSON PUBLIC LIBRARY	325,006	0.044355%
J052	EMINENCE INDEP BD OF EDUC	301,358	0.041127%



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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
J053	HICKMAN CO BD OF ED	236,334	0.032253%
J054	HOPKINS CO BD OF ED	2,391,338	0.326354%
J055	JACKSON CO BD OF ED	689,044	0.094036%
J056	JEFF CO METRO SEWER DIST	13,447,387	1.835213%
J057	JESSAMINE CO BD OF ED	3,788,635	0.517048%
J058	PAINTSVILLE GAS/WATER SYS	480,846	0.065623%
J059	KENTON COUNTY AIRPORT BD	6,774,704	0.924568%
J060	KNOTT CO BD OF EDUCATION	856,600	0.116903%
J061	KNOX CO BD OF EDUCATION	1,782,782	0.243303%
J062	LARUE CO PUBLIC LIBRARY	40,006	0.005460%
J063	CITY OF LONDON	664,773	0.090724%
J064	LAWRENCE CO BD OF ED	877,651	0.119776%
J065	LEE CO BD OF ED	355,605	0.048531%
J066	LESLIE CO BD OF ED	726,775	0.099186%
J067	CITY OF WHITESBURG	178,490	0.024359%
J068	ELEC PLT BD OF VANCEBURG	244,450	0.033361%
J069	LINCOLN CO BD OF EDUC	1,479,012	0.201846%
J070	LIVINGSTON CO BD OF ED	491,293	0.067048%
J071	LOGAN CO BD OF EDUCATION	1,151,102	0.157095%
J072	LYON CO. PUBLIC LIBRARY	36,219	0.004943%
J073	PADUCAH WATER WORKS	835,732	0.114055%
J074	MCCREARY CO BD OF EDUCATN	1,226,385	0.167369%
J075	MCLEAN CO BD OF ED	517,353	0.070605%
J076	MADISON CO BD OF ED	4,119,198	0.562162%
J077	MAGOFFIN CO BD OF ED	810,935	0.110671%
J078	MARION CO BD OF EDUCATION	1,058,752	0.144492%
J079	MARSHALL COUNTY BD OF ED	1,467,418	0.200264%
J080	MARTIN CO BD OF ED	793,972	0.108356%
J081	MASON CO BD OF ED	918,810	0.125393%
J082	MEADE CO PUBLIC LIBRARY	119,437	0.016300%
J083	MENIFEE CO BD OF ED	399,315	0.054496%
J084	CITY OF HARRODSBURG	637,157	0.086955%
J085	METCALFE CO BD OF ED	571,745	0.078028%
J086	MONROE CO BOARD OF ED	907,377	0.123833%
J087	MT STERLING WATER WORKS	471,247	0.064313%
J088	MORGAN CO BD OF EDUCATION	700,924	0.095658%
J089	MUHLENBERG CO LIB BD DIST	118,297	0.016144%
J090	CITY OF BARDSTOWN	1,547,233	0.211156%
J091	NICHOLAS CO BD OF ED	367,142	0.050105%
J092	OHIO CO BD OF ED	1,335,498	0.182260%

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
J093	OLDHAM COUNTY BD OF ED	4,411,974	0.602118%
J094	OWEN CO BD OF ED	768,312	0.104854%
J095	OWSLEY CO BD OF EDUCATION	485,221	0.066220%
J096	PENDLETON CO BD OF ED	785,782	0.107238%
J097	HAZARD CITY SCHOOLS	432,382	0.059009%
J098	PIKE CO BD OF EDUCATION	3,479,437	0.474851%
J099	POWELL CO BD OF EDUCATION	768,100	0.104825%
J100	CITY OF SOMERSET	1,693,577	0.231128%
J101	ROBERTSON CO BD OF ED	191,549	0.026141%
J102	ROCKCASTLE CO BD OF ED	1,072,399	0.146354%
J103	ROWAN CO BD OF ED	1,266,617	0.172860%
J104	RUSSELL CO BD OF ED	1,191,098	0.162553%
J105	SCOTT CO BOARD OF ED	4,111,231	0.561074%
J106	SHELBY CO LIBRARY	105,963	0.014461%
J107	SIMPSON CO BD OF ED	1,151,126	0.157098%
J108	SPENCER CO BD OF EDUC	1,390,422	0.189756%
J109	TAYLOR CO BD OF ED	1,319,080	0.180020%
J110	TODD CO BD OF ED	936,605	0.127822%
J111	TRIGG CO BD OF ED	671,720	0.091672%
J112	TRIMBLE CO BD OF ED	487,076	0.066473%
J113	CITY OF MORGANFIELD	499,319	0.068144%
J115	SPRINGFIELD WATER & SEWER	256,800	0.035046%
J117	CITY OF SEBREE	90,355	0.012331%
J118	CITY OF CORBIN	537,876	0.073406%
J119	WOLFE CO BD OF EDUCATION	499,734	0.068200%
J120	WOODFORD CO BD OF ED	1,875,719	0.255986%
J124	PENNYRILE NAR TASK FORCE	7,601	0.001037%
J134	LEX-FAY CO HUM RIGHTS COM	46,220	0.006308%
J135	FLEMING CO EMS	154,311	0.021059%
J154	CITY OF EARLINGTON	23,696	0.003234%
J156	CITY OF JEFFERSONTOWN	1,045,330	0.142660%
J178	LEBANON HOUSING AUTHORITY	55,956	0.007636%
J179	MARSHALL CO TOURIST COMM	15,755	0.002150%
J190	CITY OF BLOOMFIELD	40,579	0.005538%
J200	SOMERSET-PULASKI CONV & V	41,053	0.005603%
J203	FRONTIER HOUSING INC	46,074	0.006288%
J205	GEORGETOWN-SCOTT CO P COM	138,640	0.018921%
J210	BOYD CO AMBULANCE SERVICE	19,587	0.002673%
J214	COMM ACTION SOUTHERN KY	1,112,602	0.151841%
J217	CITY OF PROVIDENCE	433,751	0.059196%

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
J219	CAMPBELL CO PUBLIC LIBRAR	482,239	0.065813%
J224	HOUSING AUTH OF HOPKINSVL	160,107	0.021850%
J234	LFUC HOUSING AUTHORITY	832,210	0.113575%
J256	CITY OF ST MATTHEWS	381,013	0.051998%
J259	CITY OF PARK HILLS	31,528	0.004303%
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%
J310	CANNONSBURG WATER DIST	128,669	0.017560%
J314	BOWL GRN WARREN AIRPRT BD	60,131	0.008206%
J317	PROVIDENCE MUN HOUSING AU	43,091	0.005881%
J319	CITY OF ALEXANDRIA	179,677	0.024521%
J324	CITY OF OAK GROVE	328,735	0.044864%
J334	CENTRAL KY ED COOPERATIVE	34,248	0.004674%
J356	CITY OF WEST BUECHEL	42,940	0.005860%
J359	CITY OF FORT WRIGHT	108,284	0.014778%
J405	GEORGETOWN HOUSING AUTHOR	94,027	0.012832%
J414	WARREN CO PLANNING COMM	205,771	0.028082%
J417	WEBSTER CO CONSER DIST	21,275	0.002904%
J419	CITY OF COLD SPRING	110,037	0.015017%
J424	CITY OF CROFTON	2,521	0.000344%
J434	KY LEAGUE OF CITIES	1,673,649	0.228409%
J456	CITY OF SHIVELY	197,022	0.026888%
J459	N KY AREA PLAN COMMISSION	657,907	0.089787%
J510	CITY OF CATLETTSBURG	116,242	0.015864%
J514	BARREN RIVER AREA DEV	527,741	0.072023%
J519	NORTHERN KY COOP ED SER	385,287	0.052582%
J524	HOPKINSVILLE S W AUTHORI	650,719	0.088806%
J534	BLUEGRASS AREA DEV DISRIC	696,181	0.095010%
J556	LOUISVILLE CONV BUREAU	1,376,276	0.187825%
J559	CITY OF CRESCENT SPRINGS	59,128	0.008069%
J610	BOYD CO CONSERVATION DIST	11,483	0.001567%
J614	BOWL GRN CONV & VISIT BUR	92,569	0.012633%
J619	CITY OF FORT THOMAS	492,467	0.067209%
J656	OHIO VALLEY ED COOP	1,390,919	0.189824%
J710	BIG SANDY WATER DISTRICT	77,016	0.010511%
J714	BOWLING GR/WARREN COMM ED	113,329	0.015466%
J719	CITY OF SOUTHGATE	62,938	0.008589%
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%
J756	CITY OF PROSPECT	81,710	0.011151%
J759	N KY COMMUNITY ACT COMM	1,120,261	0.152886%
J810	HOUSING AUTH OF ASHLAND	159,078	0.021710%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024
			Proportionate Share
(1)	(2)	(3)	(4)
J814	HOUSING AUTH BOWLING GRN	409,104	0.055832%
J819	CITY OF BELLEVUE	163,282	0.022284%
J834	KY LEGAL SERVICE PROGRAMS	270,518	0.036919%
J856	LOUISVILLE WATER COMPANY	8,680,536	1.184664%
J859	CITY OF VILLA HILLS	114,562	0.015635%
J910	SANITATION DISTRICT #4	163,524	0.022317%
J914	BOWLING GRN HUM RIGHT COM	19,667	0.002684%
J919	CITY OF DAYTON	139,549	0.019045%
J956	OKOLONA FIRE DISTRICT	77,297	0.010549%
J959	CITY OF INDEPENDENCE	259,602	0.035429%
K001	CITY OF COLUMBIA	204,776	0.027947%
K002	ALLEN CO BD OF ED	1,002,035	0.136751%
K003	ANDERSON CO BD OF ED	1,165,410	0.159048%
K004	CITY OF WICKLIFFE	70,293	0.009593%
K005	BARREN CO BD OF EDUCATION	2,032,966	0.277446%
K006	CITY OF OWINGSVILLE	112,673	0.015377%
K007	BELL CO BD OF ED	1,120,421	0.152908%
K009	PARIS BD OF EDUCATION	315,613	0.043073%
K010	CITY OF ASHLAND	2,807,938	0.383209%
K011	CITY OF DANVILLE	1,358,580	0.185410%
K012	AUGUSTA BD OF ED	99,489	0.013578%
K013	JACKSON CITY SCHOOLS	145,196	0.019815%
K014	CLOVERPORT INDEPENDENT SC	117,249	0.016001%
K015	BULLITT CO PUBLIC LIBRARY	539,687	0.073653%
K016	CITY OF MORGANTOWN	243,580	0.033242%
K017	GEORGE COON PUBLIC LIBRAR	33,909	0.004628%
K018	CITY OF MURRAY	1,109,549	0.151424%
K019	CITY OF NEWPORT	770,146	0.105105%
K020	CARLISLE CO BD OF ED	234,028	0.031939%
K021	CARROLL CO PUBLIC LIBRARY	86,993	0.011872%
K022	CARTER CO EMER AMBUL DIST	362,024	0.049407%
K023	CASEY CO AMBULANCE SERV	137,935	0.018824%
K025	CLARK CO LIBRARY BD	180,202	0.024593%
K026	CITY OF MANCHESTER	233,803	0.031908%
K027	CLINTON CO PUBLIC LIBRARY	17,841	0.002435%
K028	CITY OF MARION	221,332	0.030206%
K029	CITY OF BURKESVILLE	157,646	0.021515%
K030	OWENSBORO BD OF ED	2,237,799	0.305400%
K032	ELLIOTT CO AMB SERVICE	-	0.000000%
K033	ESTILL CO BD OF EDUCATION	821,296	0.112085%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
K034	LEX/FAYETTE URBAN CO GOVT	22,896,873	3.124817%
K035	LICKING VALLEY COM ACTION	541,580	0.073911%
K036	FLOYD CO SCHOOLS	2,625,608	0.358326%
K038	FULTON CITY SCHOOLS	149,421	0.020392%
K039	GALLATIN CO PUBLIC LIB	53,406	0.007289%
K040	GARRARD CO BD OF ED	909,881	0.124175%
K041	CITY OF WILLIAMSTOWN	520,490	0.071033%
K042	GRAVES CO BD OF ED	1,423,030	0.194206%
K043	CITY OF LEITCHFIELD	406,766	0.055513%
K044	CITY OF GREENSBURG	224,496	0.030638%
K045	GREENUP CO BD OF ED	1,054,787	0.143950%
K046	CITY OF HAWESVILLE	125,977	0.017193%
K047	HARDIN CO BD OF ED	5,920,857	0.808040%
K048	HARLAN INDEPENDENT SCHOOL	228,864	0.031234%
K049	CITY OF CYNTHIANA	456,405	0.062287%
K050	CAVERNA INDEPENDENT SCH	323,826	0.044194%
K052	HENRY CO BD OF EDUCATION	831,785	0.113517%
K055	JACKSON CO CONSERV DIST	-	0.000000%
K057	JESSAMINE CO PUBLIC LIBRA	463,186	0.063213%
K058	JOHNSON CO BD OF ED	1,165,621	0.159076%
K060	LKLP COMM ACTION COUNCIL	2,544,582	0.347268%
K061	BARBOURVILLE CITY SCHOOLS	161,191	0.021998%
K062	LARUE CO BD OF EDUCATION	774,348	0.105678%
K063	LONDON UTILITY COMM	425,819	0.058113%
K064	CITY OF LOUISA	152,455	0.020806%
K065	CITY OF BEATTYVILLE	186,507	0.025453%
K066	LESLIE CO PUBLIC LIBRARY	46,951	0.006408%
K067	LETCHER CO BD OF ED	1,105,456	0.150865%
K068	LEWIS CO BD OF ED	670,926	0.091564%
K069	LINCOLN CO PUBLIC LIBRARY	52,135	0.007115%
K070	LIVINGSTON CO CONSERV DIS	14,191	0.001937%
K071	CITY OF RUSSELLVILLE	565,733	0.077208%
K072	LYON CO BD OF EDUCATION	362,868	0.049522%
K073	PADUCAH BOARD OF ED	1,140,844	0.155695%
K074	MCCREARY CO WATER DIST	373,809	0.051015%
K075	CITY OF CALHOUN	56,128	0.007660%
K077	MAGOFFIN CO LIBRARY	12,206	0.001666%
K078	CITY OF LEBANON	522,712	0.071336%
K079	CITY OF BENTON	401,979	0.054859%
K080	MARTIN COUNTY LIBRARY	36,490	0.004980%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
K081	MAYSVILLE UTILITY COMM	-	0.000000%
K082	CITY OF MULDRAUGH	64,921	0.008860%
K083	CITY OF FRENCHBURG	74,627	0.010185%
K085	METCALFE HEALTH CARE CTN	445,071	0.060740%
K086	MONROE CO CONSERV DIST	16,783	0.002290%
K087	MONTGOMERY CO BD OF ED	1,513,325	0.206529%
K088	GATEWAY COMM SER ORGANIZ	1,530,060	0.208813%
K089	MUHLENBERG CO BD OF ED	2,017,975	0.275400%
K090	NELSON COUNTY BD OF ED	1,901,484	0.259502%
K091	CITY OF CARLISLE	222,418	0.030354%
K092	OHIO CO LIBRARY	90,627	0.012368%
K093	OLDHAM CO LIBRARY BD	216,025	0.029482%
K094	OWEN CO PUBLIC LIBRARY	60,179	0.008213%
K095	OWSLEY CO PUBLIC LIBRARY	15,150	0.002068%
K096	PENDLETON CO LIBRARY	62,763	0.008565%
K097	PERRY CO BD OF EDUCATION	1,625,070	0.221779%
K098	PIKEVILLE INDEPENDENT SCH	288,573	0.039383%
K099	CITY OF STANTON	51,422	0.007018%
K100	SOMERSET BD OF EDUCATION	469,895	0.064128%
K101	CITY OF MOUNT OLIVET	5,395	0.000736%
K102	ROCKCASTLE CONSERV DIST	14,894	0.002033%
K103	CITY OF MOREHEAD	413,905	0.056487%
K104	RUSSELL CO CONS DIST	4,138	0.000565%
K105	CITY OF GEORGETOWN	1,101,050	0.150264%
K106	CITY OF SHELBYVILLE	432,979	0.059090%
K107	FRANKLIN/SIMPSON PARKS BD	38,666	0.005277%
K108	CITY OF TAYLORSVILLE	263,978	0.036026%
K109	CAMPBELLSVLE MUN WTR&SEWR	512,928	0.070001%
K110	TODD COUNTY WATER DIST	101,324	0.013828%
K111	CITY OF CADIZ	224,330	0.030615%
K112	TRIMBLE CO LIBRARY	63,559	0.008674%
K113	UNION CO BD OF EDUCATION	921,775	0.125798%
K114	CITY OF BOWLING GREEN	3,330,604	0.454539%
K115	CITY OF SPRINGFIELD	163,590	0.022326%
K116	WAYNE CO BD OF ED	1,319,342	0.180055%
K117	WEBSTER CO PUBLIC LIBRARY	44,362	0.006054%
K118	WHITLEY CO BD OF ED	1,768,336	0.241331%
K119	WOLFE COUNTY LIBRARY	19,139	0.002612%
K120	CITY OF VERSAILLES	676,597	0.092338%
K137	KY MAGISTRATES/COMM ASSOC	63,276	0.008635%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024
			Proportionate Share
(1)	(2)	(3)	(4)
K141	GRANT CO PLANNING COMM	12,617	0.001722%
K181	WESTERN LEWIS-RECTORVILLE	61,350	0.008373%
K200	CITY OF FERGUSON	-	0.000000%
K214	GREEN RIVER EDUC COOP	70,057	0.009561%
K219	NORTHERN KY WATER SER DIS	2,639,017	0.360156%
K237	KY CO JUDGE/EX ASSOC	59,436	0.008111%
K256	JEFFERSONTOWN FIRE DIST	35,141	0.004796%
K314	KY LEGAL AID	586,507	0.080043%
K315	MT WASHINGTON FIRE P DIST	17,282	0.002359%
K319	CITY OF SILVER GROVE	45,015	0.006143%
K337	KY COUNCIL OF ADD'S	27,977	0.003818%
K356	ST MATTHEWS FIRE DIST.	20,280	0.002768%
K414	CITY OF SMITHS GROVE	-	0.000000%
K419	ALEXANDRIA FIRE DISTRICT	4,164	0.000568%
K459	CITY OF LAKESIDE PARK	19,455	0.002655%
K519	CITY OF MELBOURNE	9,474	0.001293%
K559	CITY OF TAYLOR MILL	119,471	0.016305%
K614	WARREN CO PUBLIC LIBRARY	348,094	0.047506%
K619	CAMPBELL CO CONS DISPATCH	414,313	0.056543%
K656	MCPAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	264,809	0.036139%
K719	CENTRAL CAMPBELL CO FIRE	9,949	0.001358%
K759	LAKESIDE/CRESTVIEWHLS POL	17,612	0.002404%
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%
K859	CITY OF FORT MITCHELL	189,406	0.025849%
K956	CITY OF MEADOW VALE	-	0.000000%
K959	HOUSING AUTH OF COVINGTON	417,681	0.057002%
L001	ADAIR CO AMBULANCE SER	-	0.000000%
L002	ALLEN CO CONSERVATION DIS	16,773	0.002289%
L003	ANDERSON PUBLIC LIBRARY	114,305	0.015600%
L004	CITY OF BARLOW	9,629	0.001314%
L005	CITY OF GLASGOW	978,393	0.133525%
L006	BATH CO WATER DISTRICT	75,292	0.010275%
L007	BELL CO COURT CLERK	69,468	0.009481%
L008	BOONE CO BD OF ED	7,969,859	1.087675%
L009	CITY OF PARIS	1,149,202	0.156836%
L010	FIVCO AREA DEVELOPMT DIST	261,045	0.035626%
L011	DANVILLE BOYLE CO REC	-	0.000000%
L012	BRACKEN COUNTY PUB LIBRAR	31,882	0.004351%
L013	BREATHITT CO PUBLIC LIB	50,489	0.006890%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
L014	BRECKINRIDGE CO CLERK OFF	83,106	0.011342%
L015	CITY OF MT WASHINGTON	625,805	0.085406%
L016	BUTLER CO AMBULANCE SVC	176,952	0.024149%
L017	CALDWELL COUNTY EMS	-	0.000000%
L018	MURRAY PUBLIC SCHOOLS	1,199,461	0.163695%
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%
L021	CITY OF CARROLLTON	414,858	0.056617%
L022	NORTHEAST KY CAA	848,398	0.115784%
L023	CITY OF LIBERTY	240,790	0.032861%
L024	HOPKINSVLE CHRIST LIBRARY	90,605	0.012365%
L025	CITY OF WINCHESTER	737,685	0.100674%
L026	DANIEL BOONE COMM AGENCY	1,014,667	0.138475%
L027	CITY OF ALBANY	326,520	0.044561%
L028	CRITTENDEN/LIV CO WAT DIS	122,719	0.016748%
L029	CUMBERLAND CO SOIL & WAT	8,615	0.001176%
L031	EDMONSON CO AMBULANCE DIS	102,742	0.014022%
L032	SANDY HOOK WATER DISTRICT	60,649	0.008277%
L033	CITY OF IRVINE	154,864	0.021135%
L035	CITY OF FLEMINGSBURG	176,701	0.024115%
L036	FLOYD CO LIBRARY	117,484	0.016033%
L038	FULTON CO LIBRARY	30,516	0.004165%
L039	CITY OF WARSAW	76,364	0.010422%
L041	GRANT CO PUBLIC LIBRARY	87,458	0.011936%
L042	MAYFIELD CITY SCHOOLS	935,737	0.127703%
L043	LEITCHFIELD UTILITY COMM	375,385	0.051230%
L044	GREEN CO AMBULANCE SVC	105,267	0.014366%
L045	RACELAND BOARD OF EDUC	291,712	0.039811%
L046	HANCOCK CO PUBLIC LIBRARY	70,022	0.009556%
L047	WEST POINT INDEPENDENT SC	-	0.000000%
L049	CYNTHIANA/HARRISON LIBRAR	57,471	0.007843%
L050	CITY OF MUNFORDVILLE	32,502	0.004436%
L051	HENDERSON CO WATER DIST	125,503	0.017128%
L052	CITY OF EMINENCE	80,065	0.010927%
L054	DAWSON SPRINGS PUBLIC SCH	240,749	0.032856%
L057	CITY OF NICHOLASVILLE	1,791,268	0.244461%
L058	PAINTSVILLE BD OF ED	245,825	0.033549%
L060	KNOTT CO SOIL CONV DIST	9,195	0.001255%
L061	CITY OF BARBOURVILLE	209,145	0.028543%
L062	CITY OF HODGENVILLE	325,012	0.044356%
L063	LAUREL CO PUBLIC LIB DIST	248,620	0.033930%



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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
L064	LOUISA WATER & SEWER COMM	133,280	0.018189%
L065	LEE CO PUBLIC LIBRARY	29,325	0.004002%
L066	CITY OF HYDEN	25,644	0.003500%
L067	LETCHER COUNTY CONS DIST	12,938	0.001766%
L068	HOUSING AUTH OF VANCEBURG	20,452	0.002791%
L069	STANFORD WATER COMMISSION	153,039	0.020886%
L070	KY WESTERN WATERLAND	-	0.000000%
L071	RUSSELLVILLE CITY SCHOOLS	396,563	0.054120%
L072	CITY OF EDDYVILLE	100,417	0.013704%
L073	CITY OF PADUCAH	2,356,117	0.321548%
L074	HOUSING AUTH MCREARY CO	38,202	0.005214%
L075	CITY OF LIVERMORE	59,252	0.008086%
L076	BEREA BD OF ED	374,685	0.051135%
L077	CITY OF SALYERSVILLE	163,336	0.022291%
L078	MARION FREE PUBLIC LIBRAR	61,056	0.008332%
L079	MARSHALL CO SOIL & WATER	9,745	0.001330%
L080	MARTIN CO CONSERV DIST	4,108	0.000561%
L082	MEADE CO BD OF ED	1,748,869	0.238674%
L083	MENIFEE CO PUBLIC LIBRARY	18,461	0.002519%
L084	BURGIN INDEPENDENT SCH	117,205	0.015995%
L085	METCALFE CO PUBLIC LIB	37,547	0.005124%
L086	CITY OF TOMPKINSVILLE	243,737	0.033264%
L087	MONTGOMERY CO SAN DIST #2	24,938	0.003403%
L088	MORGAN COUNTY LIBRARY	36,310	0.004955%
L090	CITY OF NEW HAVEN	24,011	0.003277%
L091	NICHOLAS COUNTY LIBRARY	10,079	0.001376%
L092	OHIO CO WATER DIST	268,109	0.036590%
L093	LAGRANGE UTILITY COMM	185,372	0.025298%
L096	PENDLETON COUNTY WATER	79,995	0.010917%
L099	POWELLS VALLEY WATER DIST	58,798	0.008024%
L100	SCIENCE HILL BD OF ED	170,262	0.023236%
L102	CITY OF MOUNT VERNON	343,768	0.046915%
L103	MOREHEAD UTILITY PLANT BD	680,391	0.092855%
L104	LAKE CUMBERLAND ADD	634,676	0.086616%
L105	GEORGETOWN/SCOTT CO PARKS	227,331	0.031025%
L106	TRIPLE S PLANNING & ZONIN	45,327	0.006186%
L107	CITY OF FRANKLIN	615,549	0.084006%
L108	SPENCER CO FIRE DIST	28,222	0.003852%
L109	CAMPBELLSVILLE CITY SCHOO	426,764	0.058242%
L110	CITY OF ELKTON	191,569	0.026144%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
L111	HOUSING AUTH OF CADIZ	30,621	0.004179%
L112	CITY OF BEDFORD	31,781	0.004337%
L113	UNION CO PLANNING COMM	15,951	0.002177%
L114	WARREN COUNTY BD OF ED	5,312,883	0.725068%
L115	WASHINGTON CO SCHOOLS	646,330	0.088207%
L118	CORBIN BD OF ED	880,004	0.120097%
L119	CITY OF CAMPTON	97,750	0.013340%
L120	FALLING SPRINGS ARTS	136,296	0.018601%
L141	CORINTH WATER DISTRICT	24,012	0.003277%
L156	CITY OF LYNDON	61,550	0.008400%
L159	ELSMERE FIRE PROTECTION	15,028	0.002051%
L256	CITY OF HURSTBOURNE	37,188	0.005075%
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	116,253	0.015865%
L756	PLEASURE RIDGE PARK FIRE	86,879	0.011857%
L959	NORTHERN KY CONV CTR CORP	363,349	0.049587%
M001	COLUMBIA/ADAIR UTILITIES	244,420	0.033357%
M003	LAWBG-ANDERSON PLAN COMM	4,960	0.000677%
M005	GLASGOW WATER COMPANY	653,200	0.089145%
M006	GATEWAY AREA DEV DISTRICT	345,928	0.047210%
M007	MIDDLESBORO CITY SCHOOL	450,348	0.061461%
M008	WALTON/VERONA BD OF ED	636,605	0.086880%
M009	PARIS BOURBON CO LIBRARY	99,003	0.013511%
M010	BOYD CO BD OF ED	1,806,039	0.246477%
M011	BOYLE COUNTY BD OF EDUC	792,655	0.108176%
M012	EAST PENDLETON WATER DIST	86,733	0.011837%
M013	BREATHITT CO SOIL CONSERV	6,431	0.000878%
M014	CITY OF HARDINSBURG	77,660	0.010599%
M015	BULLITT CO FISCAL COURT	1,891,276	0.258109%
M017	CITY OF FREDONIA	8,462	0.001155%
M018	CALLOWAY CO PUBLIC LIBRAR	91,314	0.012462%
M019	CAMPBELL CO COURTHOUSE	22,147	0.003022%
M020	CITY OF BARDWELL	116,540	0.015905%
M021	CARROLL CO WATER DISTRICT	144,079	0.019663%
M022	CITY OF OLIVE HILL	180,879	0.024685%
M023	E CASEY CO WATER DISTRICT	74,846	0.010214%
M024	CHRISTIAN CO BD OF ED	3,661,244	0.499663%
M025	WINCHESTER MUNICIPAL UTIL	805,330	0.109906%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
M026	CLAY COUNTY 911 BOARD	60,988	0.008323%
M027	HOUSING AUTH OF ALBANY	34,084	0.004652%
M029	CUMBERLAND CO FISCAL CT	265,927	0.036292%
M030	DAVISS CO BD OF EDUC	4,404,743	0.601131%
M031	EDMONSON CO CONSERV DIST	7,168	0.000978%
M033	IRVINE MUNICIPAL UTILITY	176,291	0.024059%
M034	FAYETTE CO BD EDUCATION	19,738,365	2.693765%
M035	FLEMING COUNTY LIBRARY	41,541	0.005669%
M037	FRANKLIN CO BD OF ED	2,861,500	0.390519%
M038	HICKMAN/FULTON RIV PRT AU	98,182	0.013399%
M039	GALLATIN CO WATER DIS	63,541	0.008672%
M040	GARRARD CO PUBLIC LIBRARY	60,222	0.008219%
M041	GRANT CO BD OF ED	1,601,738	0.218595%
M042	CITY OF MAYFIELD	261,708	0.035716%
M043	CITY OF CANEYVILLE	23,348	0.003186%
M044	GREEN/TAYLOR WATER DIST	112,846	0.015400%
M045	CITY OF FLATWOODS	336,930	0.045982%
M046	CITY OF LEWISPORT	175,739	0.023984%
M047	HARDIN CO PUBLIC LIBRARY	83,451	0.011389%
M048	CITY OF BENHAM	56,111	0.007658%
M049	HARRISON CO CONSERVA DIST	16,618	0.002268%
M050	HART CO CONSERVATION DIST	11,682	0.001594%
M051	HENDERSON CO BD OF ED	2,637,650	0.359969%
M052	HENRY CO LIBRARY	55,540	0.007580%
M054	CITY OF DAWSON SPRINGS	140,844	0.019221%
M056	JEFF CO MED CTR STM & CHL	312,448	0.042641%
M057	NICH-VLE/JESS CO PK & REC	120,775	0.016483%
M058	CITY OF PAINTSVILLE	787,941	0.107533%
M059	KENTON COUNTY FISCAL CT	3,100,225	0.423099%
M060	CITY OF HINDMAN	11,592	0.001582%
M061	KNOX CO E M S	355,153	0.048469%
M062	LARUE CO WATER DIST #1	44,300	0.006046%
M064	HOUSING AUTH/ LAWRENCE CO	42,167	0.005755%
M065	LEE CO SOIL CONSERV DIST	-	0.000000%
M067	JENKINS BD OF ED	174,923	0.023872%
M068	CITY OF VANCEBURG	86,131	0.011755%
M069	CITY OF STANFORD	45,731	0.006241%
M070	LEDBETTER WATER DISTRICT	63,917	0.008723%
M073	W MCCracken CO WATER DIST	-	0.000000%
M075	CITY OF SACRAMENTO	42,981	0.005866%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
M076	CITY OF RICHMOND	1,620,534	0.221160%
M077	MAGOFFIN CO COURT CLERK	39,657	0.005412%
M078	LEBANON WATER WORKS	257,717	0.035172%
M079	MARSHALL CO REF DISP DIST	149,011	0.020336%
M080	MARTIN CO HOUSING AUTH	-	0.000000%
M081	CITY OF MAYSVILLE	821,588	0.112125%
M082	CITY OF BRANDENBURG	126,742	0.017297%
M084	MERCER CO BOARD OF ED	1,009,540	0.137776%
M085	CITY OF EDMONTON	214,297	0.029246%
M087	MT STERL/MONTGOMERY LIB	102,268	0.013957%
M088	MORGAN CO CONSERVAT DIST	9,275	0.001266%
M090	BARDSTOWN BD OF ED	1,380,151	0.188354%
M091	NICHOLAS CO WATER DIST	33,948	0.004633%
M092	CITY OF BEAVER DAM	221,457	0.030223%
M093	OLDHAM CO WATER DIST	409,157	0.055839%
M096	CITY OF FALMOUTH	185,750	0.025350%
M097	E KY CONCEN EMPLOY PRO	356,261	0.048620%
M098	PIKE CO HOUSING AUTHORITY	71,764	0.009794%
M099	BEECH FORK WATER COMM	77,282	0.010547%
M100	PULASKI CO BD OF ED	3,108,903	0.424283%
M104	RUSSELL CO PUBLIC LIBRARY	80,148	0.010938%
M105	SCOTT COUNTY LIBRARY	281,133	0.038367%
M106	SHELBY CO BD OF ED	2,582,039	0.352380%
M107	FRANKLIN ELECTRIC PLNT BD	438,535	0.059848%
M108	SPENCER CO PUBLIC LIB	58,278	0.007953%
M109	CITY OF CAMPBELLSVILLE	575,833	0.078586%
M110	CITY OF GUTHRIE	164,611	0.022465%
M111	TRIGG CO CONS DISTRICT	10,293	0.001405%
M112	CITY OF MILTON	77,047	0.010515%
M113	CITY OF STURGIS	116,139	0.015850%
M115	WASHINGTON CO LIBRARY BD	36,186	0.004938%
M116	WAYNE CO PUBLIC LIBRARY	54,641	0.007457%
M117	WEBSTER CO BD OF ED	830,022	0.113276%
M118	WHITLEY CO FISCAL COURT	1,275,415	0.174060%
M119	WOLFE CO FISCAL COURT	337,139	0.046011%
M120	WOODFORD COUNTY LIBRARY	130,697	0.017837%
M215	SHEPHER/BULLIT CO TOURIST	151,887	0.020729%
M315	CITY OF PIONEER VILLAGE	11,967	0.001633%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
M415	BULLITT CO SANITATION DIS	-	0.000000%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
N001	ADAIR CO CONSERVATION DIS	32,502	0.004436%
N006	HOUSING AUTH OWINGSVILLE	9,192	0.001254%
N007	PINEVILLE BD OF EDUCATION	164,368	0.022432%
N008	CITY OF FLORENCE	1,428,950	0.195014%
N009	CITY OF MILLERSBURG	13,902	0.001897%
N010	BOYD CO PUBLIC LIBRARY	165,271	0.022555%
N011	CITY OF PERRYVILLE	6,733	0.000919%
N012	CITY OF BROOKSVILLE	60,258	0.008224%
N013	MIDDLE KY COMM ACT PART	635,401	0.086715%
N014	CITY OF IRVINGTON	49,441	0.006747%
N015	BULLITT CO CONSERVAT DIST	8,739	0.001193%
N017	PRINCETON ELECTRIC PL BD	373,955	0.051035%
N018	MURRAY/CALLOWAY CO AIRPRT	12,240	0.001670%
N020	CARLISLE CO SANIT DIST 1	21,475	0.002931%
N021	CARROLLTON UTILITIES COMM	446,989	0.061002%
N022	CITY OF GRAYSON	80,004	0.010918%
N025	EAST CLARK CO WATER DIST	97,349	0.013286%
N029	CUMBERLAND CO PUBLIC LIB	27,872	0.003804%
N033	ESTILL CO WATER DIST NO 1	97,350	0.013286%
N035	HOUSING AUTH FLEMINGSBURG	14,493	0.001978%
N036	PRESTONSBURG CITY UTIL	622,503	0.084955%
N037	FRANKFORT INDEP SCHOOLS	337,076	0.046002%
N038	HOUSING AUTH OF HICKMAN	47,013	0.006416%
N041	BULLOCK PEN WATER DIST	203,442	0.027764%
N042	PURCHASE AREA DEV DIST	611,993	0.083521%
N043	GRAYSON CO LIBRARY	67,100	0.009157%
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%
N045	KENTUCKY ED DEV CORP	167,424	0.022849%
N047	ELIZABETHTOWN BD OF EDUC	708,739	0.096724%
N049	CYNTHIANA HARRISON CO JPC	23,420	0.003196%
N050	CITY OF HORSE CAVE	66,110	0.009022%
N051	CITY OF HENDERSON	2,042,211	0.278708%
N052	CITY OF NEW CASTLE	39,195	0.005349%
N054	CITY OF MADISONVILLE	2,559,440	0.349296%
N057	NICHOLASVILLE HOUSING AUT	13,833	0.001888%
N058	JOHNSON CO LIBRARY	89,091	0.012159%
N060	KNOTT CO WATER & SEWER	195,122	0.026629%
N061	KNOX CO SOIL CONSERV DIS	9,017	0.001231%
N063	CUMBERLAND VAL AREA DEV	291,967	0.039846%
N065	THREE FORKS REG JAIL	329,219	0.044930%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
N067	HOUSING ORIENTED MINISTRI	101,900	0.013907%
N068	GAR,QUI,KY-O-HTS WTR DIST	61,887	0.008446%
N069	CITY OF CRAB ORCHARD	10,968	0.001497%
N071	CITY OF AUBURN	100,209	0.013676%
N072	LYON CO AMBULANCE SERVICE	172,976	0.023607%
N075	CITY OF ISLAND	40,627	0.005544%
N076	MADISON CO EMS	24,319	0.003319%
N077	MAGOFFIN CO WATER DIST	81,629	0.011140%
N078	CENTRAL KY COMM ACTION	1,965,987	0.268305%
N079	BENTON ELECTRIC SYSTEM	254,606	0.034747%
N080	MARTIN CO WATER DISTRICT	-	0.000000%
N081	BUFFALO TRACE AR DEV DIST	413,823	0.056476%
N082	MEADE CO WATER DISTRICT	123,001	0.016786%
N084	MERCER CO PUBLIC LIBRARY	101,064	0.013793%
N085	METCALFE CO CONSERV DIST	8,666	0.001183%
N087	CITY OF MT STERLING	267,465	0.036502%
N088	MORGAN CO AMBULANCE SERV	125,439	0.017119%
N089	MUHLENBERG CO WATER DIST	222,480	0.030363%
N090	BARDSTOWN-NELSON CO TOURI	58,137	0.007934%
N092	CITY OF HARTFORD	227,351	0.031027%
N093	CITY OF LAGRANGE	218,839	0.029866%
N094	CITY OF OWENTON	19,975	0.002726%
N097	KY VALLEY ED COOPERATIVE	27,791	0.003793%
N098	PIKE CO LIBRARY DISTRICT	216,768	0.029583%
N099	CITY OF CLAY CITY	57,816	0.007890%
N100	CITY OF BURNSIDE	75,259	0.010271%
N103	HOUSING AUTH OF MOREHEAD	116,056	0.015839%
N104	CITY OF JAMESTOWN	281,092	0.038362%
N106	W SHELBY WATER DISTRICT	61,153	0.008346%
N107	SIMPSON CO CONSER DIST	7,282	0.000994%
N110	LOGAN/TODD REG. WATER COM	177,402	0.024211%
N111	BARKLEY LAKE WATER DIST	181,970	0.024834%
N112	TRIMBLE CO WATER DIST	60,162	0.008211%
N113	UNION CO LIBRARY BD	61,712	0.008422%
N114	BOWLING GRN MUNICIPAL UTI	3,739,206	0.510303%
N115	WASHINGTON CO CONSER DIST	9,530	0.001301%
N116	MONTICELLO UTILITY COMM	277,120	0.037820%
N117	CITY OF DIXON	9,453	0.001290%
N118	CITY OF WILLIAMSBURG	537,870	0.073405%
N119	WOLFE CO CONSER DISTRICT	10,948	0.001494%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
N120	WOODFORD CO PLAN ZONING	65,232	0.008902%
N959	N KY CONV & VISITORS BUR	254,187	0.034690%
P001	HOUSING AUTH OF COLUMBIA	23,597	0.003220%
P005	GLASGOW ELECTRIC PLANT BD	1,002,519	0.136817%
P006	BATH COUNTY E.M.S.	71,919	0.009815%
P007	CITY OF PINEVILLE	81,139	0.011073%
P008	BOONE CO PLANNING COMM	266,639	0.036389%
P009	HOUSING AUTHORITY PARIS	47,349	0.006462%
P010	REGIONAL PUBLIC SAFETY	195,452	0.026674%
P011	CITY OF JUNCTION CITY	24,216	0.003305%
P013	CITY OF JACKSON	316,159	0.043147%
P014	BRECKINRIDGE CO PUBLIC LI	73,012	0.009964%
P015	CITY OF LEBANON JUNCTION	71,757	0.009793%
P017	PRINCETON WATER/WASTEWATE	185,660	0.025338%
P018	MURRAY/CALLOWAY TRANS AUT	212,973	0.029065%
P022	RATTLESNAKE RIDGE WATER	156,199	0.021317%
P023	LIBERTY TOURISM	19,274	0.002630%
P025	CLARK CO CONSVATION DIST	7,069	0.000965%
P033	ESTILL COUNTY EMS	-	0.000000%
P035	FLEMING CO DISPATCH	43,820	0.005980%
P037	COMMUNITY ACTION KENTUCKY	121,945	0.016642%
P038	HICKMAN ELECTRIC SYSTEM	105,966	0.014462%
P041	CITY OF DRY RIDGE	97,758	0.013341%
P043	CITY OF CLARKSON	40,037	0.005464%
P045	GREENUP CO ENVIR COMM	54,321	0.007413%
P047	CITY OF WEST POINT	-	0.000000%
P048	HARLAN COUNTY C A A	374,785	0.051148%
P049	HOUSING AUTHORITY OF CYNT	111,423	0.015206%
P050	HART CO SOLID WASTE SVC	216,179	0.029503%
P051	HENDERSON MUN POWER&LIGHT	1,083,679	0.147894%
P052	LITTLE KY RV WS CONV DIST	17,129	0.002338%
P054	HOUSING AUTH DAWSON SPG	75,129	0.010253%
P057	VALLEY VIEW FERRY AUTHORI	65,094	0.008884%
P061	BARBOURVILLE UTILITY COMM	662,303	0.090387%
P063	LAUREL CO WATER DIST #2	238,841	0.032596%
P066	HYDEN LESLIE COUNTY WATER DISTRICT	133,778	0.018257%
P068	LEWIS CO PUBLIC LIBRARY	28,168	0.003844%
P069	LINCOLN CO CLERK	105,726	0.014429%
P071	LOGAN CO CONS DISTRICT	30,407	0.004150%
P072	LYON CO WATER DISTRICT	46,102	0.006292%

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

**County Employees Retirement System (Nonhazardous)**

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(1)	(2)	(3)	(4)
P075	MCLEAN CO REG WATER COMM	55,508	0.007575%
P076	MADISON CO PUBLIC LIBRARY	337,857	0.046109%
P077	SALYERS/MAG CO JOINT HOUS	26,506	0.003617%
P078	MARION CO CONSERVAT DIST	8,738	0.001193%
P079	CITY OF CALVERT CITY	338,247	0.046162%
P081	MASON COUNTY LIBRARY	40,043	0.005465%
P084	ANDERSON-DEAN COMM PARK	29,813	0.004069%
P087	MONTGOMERY CTY WATER DIST	17,946	0.002449%
P088	MORGAN CO WATER DIST	109,593	0.014957%
P089	MUHLENBERG WATER DIST #3	74,673	0.010191%
P090	NORTH NELSON WATER DIST	68,186	0.009306%
P092	OHIO CO REG WASTEWATER D	69,842	0.009532%
P097	KY RIVER AREA DEV DIST	468,894	0.063992%
P100	LAKE CUMBERLAND CAA, INC	969,024	0.132246%
P103	MOREHEAD TOURISM COMMISSI	65,552	0.008946%
P104	RUSSELL CO TOURIST COMM	18,428	0.002515%
P105	GEORGETOWN/SCOTT TOURISM	42,913	0.005857%
P106	MULTI PURPOSE COMM ACTION	113,634	0.015508%
P107	SIMPSON CO LIBRARY DIST	54,821	0.007482%
P110	TODD COUNTY CONSERVATION DISTRICT	1,083	0.000148%
P111	JOHN L STREET LIBRARY	46,821	0.006390%
P113	STURGIS HOUSING AUTHORITY	7,865	0.001073%
P115	HOUSING AUTH SPRINGFIELD	22,132	0.003020%
P116	CITY OF MONTICELLO	62,225	0.008492%
P117	CITY OF CLAY	75,874	0.010355%
P120	WOODFORD CO CONSERV DIST	19,815	0.002704%
P959	CITY OF CRESTVIEW HILLS	71,061	0.009698%
R003	SOUTH ANDERSON WATER DIST	71,791	0.009798%
R005	BARREN CO SOIL CONS DIS	3,568	0.000487%
R008	BOONE CO LIBRARY DIST	893,110	0.121886%
R010	ASHLAND BD OF ED	1,350,972	0.184372%
R011	DANVILLE BOYLE PLANNING	23,563	0.003216%
R013	BREATHITT COUNTY WATER DISTRICT	53,539	0.007307%
R015	CITY OF SHEPHERDSVILLE	439,494	0.059979%
R017	CITY OF PRINCETON	158,257	0.021598%
R018	MURRAY ELECTRIC SYSTEM	714,208	0.097470%
R019	FORT THOMAS BOARD OF ED	767,362	0.104725%
R021	CARROLLTON/CARR CO REC TR	13,962	0.001906%
R024	CHRISTIAN CO WATER DIST	157,575	0.021505%
R030	DAVISS CO AIRPORT BD	75,920	0.010361%



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

**County Employees Retirement System (Nonhazardous)**

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		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
R033	CITY OF RAVENNA	14,922	0.002036%
R034	LEXINGTON PUBLIC LIBRARY	1,638,744	0.223645%
R036	CITY OF PRESTONSBURG	777,741	0.106141%
R037	PAUL SAWYIER LIBRARY	275,484	0.037596%
R038	CITY OF FULTON	318,025	0.043402%
R041	CITY OF CRITTENDEN	29,204	0.003986%
R042	MAYFIELD ELEC & WATER SYS	1,039,430	0.141855%
R045	CITY OF RUSSELL	250,403	0.034173%
R047	LINCOLN TRAIL AREA DEV DI	495,309	0.067597%
R048	HARLAN CO CONSERV DIST	12,522	0.001709%
R050	HART CO AMB SERVICE	247,812	0.033820%
R051	HENDERSON MUN W & S DEPT	1,055,767	0.144084%
R052	CITY OF CAMPBELLSBURG	27,993	0.003820%
R054	SOUTH HOPKINS WATER DIST	76,513	0.010442%
R057	CITY OF WILMORE	248,682	0.033939%
R058	HOUSING AUTH OF PAINTSVLE	133,214	0.018180%
R061	KY COMM ECONOMIC OPPORT	2,282,748	0.311535%
R063	WOODCREEK WATER DISTRICT	542,047	0.073975%
R071	LOGAN CO PUBLIC LIBRARY	123,602	0.016868%
R072	LYON CO HOUSING AUTHORITY	56,312	0.007685%
R073	MCCRACKEN CO BD OF ED	2,464,686	0.336364%
R076	RICHMOND UTILITIES	969,886	0.132364%
R078	CITY OF LORETTO	5,938	0.000810%
R079	MARSHALL CO PUB LIBRARY	211,182	0.028821%
R088	CITY OF WEST LIBERTY	400,704	0.054685%
R089	CENTRAL CITY MUN WTR&SEWR	266,879	0.036422%
R090	NELSON CO PUBLIC LIBRARY	248,186	0.033871%
R093	TRI CO COMM ACTION AGENCY	72,327	0.009871%
R097	PERRY COUNTY PUBLIC LIB	150,159	0.020493%
R103	ROWAN CO PUBLIC LIBRARY	127,676	0.017424%
R104	CITY OF RUSSELL SPRINGS	264,605	0.036112%
R105	CITY OF STAMPING GROUND	4,616	0.000630%
R106	SHELBY CO PARK RECREATION	128,426	0.017527%
R109	TAYLOR CO PUBLIC LIBRARY	75,479	0.010301%
R114	BOWLING GREEN PUBLIC SCHO	1,938,874	0.264605%
R115	S W E D A	18,089	0.002469%
R116	WAYNE CO CONSERV DIST	14,023	0.001914%
R117	WEBSTER COUNTY WATER DIST	85,670	0.011692%
R118	WILLIAMSBURG IND BD OF ED	214,570	0.029283%
R120	CITY OF MIDWAY	81,556	0.011130%

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
R959	N KY LEGAL AID SOCIETY	698,494	0.095326%
T036	FLOYD COUNTY CONSV DIST	26,577	0.003627%
V001	ADAIR COUNTY FISCAL COURT	514,977	0.070281%
V002	ALLEN COUNTY FISCAL COURT	638,904	0.087193%
V003	ANDERSON CO FISCAL COURT	853,913	0.116537%
V004	BALLARD COUNTY FISCAL CT	688,587	0.093974%
V005	BARREN CO FISCAL CT	523,750	0.071478%
V006	BATH CO FISCAL COURT	358,224	0.048888%
V007	BELL CO FISCAL CT	647,286	0.088337%
V008	BOONE CO FISCAL CT	3,202,620	0.437073%
V009	BOURBON CO FISCAL COURT	757,528	0.103382%
V010	BOYD COUNTY FISCAL COURT	2,275,716	0.310575%
V011	BOYLE COUNTY FISCAL COURT	1,070,129	0.146044%
V012	BRACKEN CO FISCAL COURT	393,144	0.053654%
V013	BREATHITT CO FISCAL COURT	323,277	0.044119%
V014	BRECKINRIDGE CO FISCAL CT	766,734	0.104639%
V016	BUTLER COUNTY FISCAL CT	637,832	0.087047%
V017	CALDWELL CO FISCAL COURT	374,006	0.051042%
V018	CALLOWAY CO FISCAL COURT	1,113,591	0.151976%
V019	CAMPBELL CO FISCAL CT	2,249,293	0.306969%
V020	CARLISLE CO FISCAL COURT	285,402	0.038950%
V021	CARROLL CO FISCAL CT	885,528	0.120851%
V022	CARTER CO FISCAL CT	951,972	0.129919%
V023	CASEY CO FISCAL COURT	575,438	0.078532%
V024	CHRISTIAN CO FISCAL COURT	855,098	0.116698%
V025	CLARK COUNTY FISCAL COURT	1,020,388	0.139256%
V026	CLAY COUNTY FISCAL CT	1,004,357	0.137068%
V027	CLINTON CO FISCAL COURT	470,538	0.064216%
V028	CRITTENDEN CO FIS CT	613,543	0.083732%
V030	DAVIESS CO FISCAL COURT	1,848,332	0.252248%
V031	EDMONSON CO FISCAL CRT	427,882	0.058395%
V032	ELLIOTT CO FISCAL CT	266,307	0.036344%
V033	ESTILL CO FISCAL COURT	508,482	0.069394%
V035	FLEMING CO FISCAL COURT	313,935	0.042844%
V036	FLOYD CO FISCAL COURT	968,084	0.132118%
V037	FRANKLIN CO FISCAL COURT	1,392,942	0.190100%
V038	FULTON COUNTY FIS CT	836,955	0.114222%
V039	GALLATIN CO FISCAL COURT	605,791	0.082675%
V040	GARRARD CO FISCAL COURT	550,029	0.075064%
V041	GRANT COUNTY FISCAL COURT	891,639	0.121685%

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
V042	GRAVES COUNTY FISCAL CT	1,077,520	0.147053%
V043	GRAYSON CO FISCAL COURT	1,543,356	0.210627%
V044	GREEN COUNTY FISCAL COURT	227,168	0.031002%
V045	GREENUP CO FISCAL CT	1,676,923	0.228856%
V046	HANCOCK CO FISCAL COURT	614,252	0.083829%
V047	HARDIN CO FISCAL COURT	1,136,490	0.155101%
V048	HARLAN CO FIS CT	911,052	0.124334%
V049	HARRISON CO FISCAL COURT	363,528	0.049612%
V050	HART COUNTY FISCAL COURT	786,253	0.107303%
V051	HENDERSON CO FISCAL COURT	1,615,309	0.220447%
V052	HENRY CO FISCAL COURT	329,502	0.044968%
V053	HICKMAN CO FISCAL COURT	291,700	0.039809%
V054	HOPKINS CO FISCAL COURT	1,305,202	0.178126%
V055	JACKSON CO FISCAL COURT	748,086	0.102094%
V057	JESSAMINE CO FISCAL COURT	1,853,953	0.253016%
V060	KNOTT CO FISCAL CT	521,043	0.071109%
V061	KNOX CO FISCAL CT	955,986	0.130467%
V062	LARUE CO FISCAL COURT	630,545	0.086053%
V063	LAUREL COUNTY FISCAL COUR	2,013,137	0.274740%
V064	LAWRENCE CO FISCAL CT	608,276	0.083014%
V065	LEE COUNTY FISCAL COURT	489,977	0.066869%
V066	LESLIE CO FISCAL COURT	880,160	0.120119%
V067	LETCHER CO FISCAL COURT	592,327	0.080837%
V068	LEWIS COUNTY FISCAL COURT	390,554	0.053300%
V069	LINCOLN CO FISCAL COURT	437,690	0.059733%
V070	LIVINGSTON CO FISCAL CT	537,936	0.073414%
V071	LOGAN COUNTY FISCAL COURT	1,274,951	0.173997%
V072	LYON COUNTY FISCAL COURT	229,272	0.031290%
V073	MCCRACKEN CO FISCAL COURT	982,468	0.134081%
V074	MCCREARY CO FISCAL CT	813,682	0.111046%
V075	MCLEAN COUNTY FISCAL CT	576,748	0.078711%
V076	MADISON CO FISCAL COURT	1,436,235	0.196008%
V077	MAGOFFIN CO FISCAL COURT	337,508	0.046061%
V078	MARION CO FISCAL COURT	1,415,811	0.193221%
V079	MARSHALL CO FISCAL COURT	1,019,829	0.139180%
V080	MARTIN CO FISCAL COURT	459,836	0.062755%
V081	MASON CO FIS CT	897,369	0.122467%
V082	MEADE COUNTY FISCAL COURT	1,543,449	0.210640%
V083	MENIFEE CO FISCAL COURT	247,647	0.033797%
V084	MERCER COUNTY FISCAL COUR	507,294	0.069232%

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024
			Proportionate Share
(1)	(2)	(3)	(4)
V085	METCALFE CO FISCAL COURT	333,625	0.045531%
V086	MONROE CO FISCAL COURT	310,052	0.042314%
V087	MONTGOMERY CO FISCAL CT	831,185	0.113435%
V088	MORGAN CO FISCAL CT	362,373	0.049454%
V089	MUHLENBERG CO FISCAL CT	1,322,675	0.180510%
V090	NELSON CO FISCAL CT	2,012,113	0.274600%
V091	NICHOLAS CO FISCAL COURT	376,402	0.051369%
V092	OHIO COUNTY FISCAL CRT	915,410	0.124929%
V093	OLDHAM CO FISCAL COURT	1,331,570	0.181724%
V094	OWEN COUNTY FISCAL COURT	563,053	0.076842%
V095	OWSLEY CO FISCAL COURT	213,602	0.029151%
V096	PENDLETON CO FISCAL COURT	359,073	0.049004%
V097	PERRY COUNTY FISCAL COURT	1,146,487	0.156465%
V098	PIKE COUNTY FISCAL COURT	2,354,820	0.321371%
V099	POWELL CO FISCAL CT	974,239	0.132958%
V100	PULASKI CO FISCAL CT	1,605,399	0.219095%
V101	ROBERTSON CO FISCAL CT	114,882	0.015678%
V102	ROCKCASTLE CO FISCAL CT	690,109	0.094182%
V103	ROWAN CO FISCAL COURT	1,236,519	0.168752%
V104	RUSSELL CO FISCAL COURT	668,398	0.091219%
V105	SCOTT CO FISCAL CT	1,167,679	0.159357%
V106	SHELBY CO FISCAL COURT	968,861	0.132224%
V107	SIMPSON CO FISCAL COURT	827,580	0.112943%
V108	SPENCER CO TREASURER	400,183	0.054614%
V109	TAYLOR COUNTY FISCAL COUR	856,679	0.116914%
V110	TODD COUNTY FISCAL COURT	529,187	0.072220%
V111	TRIGG COUNTY FISCAL COURT	615,857	0.084048%
V112	TRIMBLE CO FISCAL COURT	413,926	0.056490%
V113	UNION COUNTY FISCAL COURT	864,982	0.118047%
V114	WARREN COUNTY FISCAL COUR	2,677,580	0.365419%
V115	WASHINGTON CO FIS COURT	460,128	0.062795%
V116	WAYNE COUNTY FISCAL COURT	1,042,451	0.142267%
V117	WEBSTER CO FISCAL COURT	650,847	0.088823%
V119	CITY OF HIGHLAND HEIGHTS	152,020	0.020747%
V120	WOODFORD CO FISCAL COURT	952,790	0.130031%
V122	FAMILY HEALTH CENTER	4,485,149	0.612104%
V125	LOUISVILLE MEM COMM	4,481	0.000612%
V126	LOU & JEFF CO RIVERPORT	21,006	0.002867%
V127	LOU LABOR MANAGER COM	18,230	0.002488%
V129	T A R C	8,272,344	1.128956%

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
V130	ANCHORAGE BD OF EDUCATION	237,008	0.032345%
V136	MOUNTAIN ARTS CENTER	-	0.000000%
V137	FRANKLIN CO CONS DIST	7,379	0.001007%
V145	CITY OF WURLAND	9,498	0.001296%
V147	HARDIN CO WATER DIST #2	1,328,636	0.181324%
V151	HOUSING AUTH OF HENDERSON	280,281	0.038251%
V156	JEFF CO BD OF ED	53,841,154	7.347885%
V158	BIG SANDY AREA COMM PRO	556,120	0.075896%
V159	CITY OF ERLANGER	489,047	0.066742%
V163	EAST BERNSTADT BD OF ED	85,953	0.011730%
V171	CITY OF ADAIRVILLE	59,432	0.008111%
V176	MADISON CO CONSERVAT DIST	9,167	0.001251%
V179	MARSHALL CO SEN CITIZENS	-	0.000000%
V189	CITY OF CENTRAL CITY	382,288	0.052172%
V196	CITY OF BUTLER	9,162	0.001250%
V197	CITY OF HAZARD	949,253	0.129548%
V198	MOUNTAIN WATER DISTRICT	607,221	0.082870%
V200	PULASKI COUNTY LIBRARY	158,001	0.021563%
V205	BARREN/METCALFE CO AMB SR	38,597	0.005267%
V206	SHELBYVLE MUN WATER&SEWER	420,498	0.057387%
V207	BELL CO PUBLIC LIBRARY	66,310	0.009050%
V208	CITY OF WALTON	135,790	0.018532%
V218	MURRAY TOURISM COMMISSION	25,577	0.003491%
V219	BELLEVUE BD OF EDUCATION	288,705	0.039401%
V224	PENNYROYAL AREA MUSEUM	27,353	0.003733%
V230	OWENSBORO RIVERPORT AUTH	729,518	0.099560%
V236	BIG SANDY AREA DEV DIST	634,698	0.086620%
V237	BLUE GRASS COMM ACTION	1,643,361	0.224275%
V247	HARDIN CO WATER DIST #1	1,101,270	0.150294%
V251	HENDERSON CO RIVER AUTH	205,829	0.028090%
V259	KENTON CO PUBLIC LIBRARY	1,321,562	0.180358%
V263	LAUREL CO BD OF EDUCATION	3,024,279	0.412734%
V271	RUSSELLVILLE ELEC PL BD	358,928	0.048984%
V281	HOUSING AUTH OF MAYSVILLE	111,216	0.015178%
V298	CITY OF PIKEVILLE	934,224	0.127497%
V300	HOUSING AUTH OF SOMERSET	112,314	0.015328%
V305	CITY OF CAVE CITY	189,601	0.025876%
V306	HOUSING AUTH OF SHELBYVLE	25,111	0.003427%
V308	NORTHERN KY AREA DEV.DIST	871,127	0.118886%
V319	CAMPBELL CO BD OF ED	2,427,853	0.331338%

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
V324	CHRISTIAN CO CONS DIST	11,613	0.001585%
V330	CITY OF OWENSBORO	3,230,542	0.440884%
V336	SANDY VALLEY TRANS SER IN	429,940	0.058675%
V337	FRANKFORT ELEC WATER BD	3,682,539	0.502569%
V347	CITY OF RADCLIFF	536,078	0.073160%
V359	CITY OF ELSMERE	176,526	0.024091%
V363	LONDON LAUREL CO COMM CTR	184,388	0.025164%
V373	PADUCAH MCCRACKEN CO TOUR	90,576	0.012361%
V376	CITY OF BEREA	1,080,438	0.147451%
V398	CITY OF ELKHORN CITY	21,449	0.002927%
V400	PULASKI CO SOIL CONS DIST	13,399	0.001829%
V405	MARY W WELDON MEM PUB LIB	68,097	0.009293%
V407	BELL/WHITLEY COMM ACTION	734,495	0.100239%
V408	UNION EMERGENCY SERVICES	19,847	0.002709%
V419	DAYTON CITY SCHOOLS	360,175	0.049154%
V424	PENNYRILE ALLIED COMM SER	1,267,859	0.173029%
V430	OWENSBORO MUN UTILITIES	3,508,478	0.478814%
V436	APPALACHIAN RES & DEFENSE	749,561	0.102295%
V437	FKT/FKLN CO TOUR&CONV COM	34,284	0.004679%
V447	CITY OF ELIZABETHTOWN	2,490,663	0.339910%
V459	LUDLOW BD OF EDUCATION	190,224	0.025961%
V463	LONDON LAUREL TOURIST COM	30,953	0.004224%
V473	PADUCAH POWER SYSTEM	1,681,652	0.229501%
V476	KY RIVER FOOTHILLS DEV CO	1,257,957	0.171678%
V500	WEST PULASKI WATER DISTR	181,897	0.024824%
V505	CITY OF PARK CITY	9,551	0.001303%
V507	BELL CO SOLID WASTE OFFIC	41,646	0.005684%
V508	CITY OF UNION	54,443	0.007430%
V524	HOPKINSVL WATER ENV ATH	1,292,106	0.176338%
V530	AUDUBON AREA COMM SER INC	4,553,229	0.621395%
V537	CAPITAL COMMUNITY E I D A	12,643	0.001725%
V547	ELIZABETHTOWN TOUR/CON BU	65,527	0.008943%
V559	BEECHWOOD BOARD OF EDUC	331,106	0.045187%
V563	LONDON-LAUREL CO IDA	33,376	0.004555%
V576	SOUTHERN MADISON WATER DT	56,076	0.007653%
V607	PINEVILLE UTILITY COMM	274,314	0.037437%
V608	WALTON FIRE DIST/EMS	44,414	0.006061%
V619	SOUTHGATE BD OF ED	83,072	0.011337%
V624	HOPKINSVL ELECTRIC SYSTEM	1,040,009	0.141934%
V630	CITY OF WHITESVILLE	65,279	0.008909%

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

**County Employees Retirement System (Nonhazardous)**

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Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
V637	FARMDALE WATER DISTRICT	26,565	0.003625%
V647	CITY OF VINE GROVE	239,835	0.032731%
V659	KENTON CO BD OF ED	4,686,680	0.639608%
V663	LAUREL CO CONSERV DIST	14,949	0.002040%
V673	PADUCAH-MCCRACKEN CO JOIN	419,291	0.057222%
V676	MADISON CO UTILITIES DIST	186,647	0.025472%
V707	BELL CO CONSERVATION DIST	5,571	0.000760%
V708	HEBRON FIRE PROTECTION DI	16,763	0.002288%
V719	SILVER GROVE BD OF ED	-	0.000000%
V724	PENNYRILE AREA DEVP DIST	493,179	0.067306%
V730	GREEN RIV AREA DEL DIST	752,545	0.102702%
V737	KY ASSOC OF CO (KACO)	974,248	0.132959%
V756	JEFF CO MED CENTER LAUNDR	563,086	0.076846%
V759	ERLANGER/ELSMERE BD OF ED	1,010,562	0.137915%
V773	MCCRACKEN CO PUB LIBRARY	270,056	0.036856%
V808	POINT PLEASANT FIRE DIST	-	0.000000%
V819	NEWPORT BD OF ED	960,243	0.131048%
V830	REGIONAL WTR RESOURCE AGY	1,604,470	0.218968%
V856	KYIANA REG PLANNING DEV	1,043,572	0.142420%
V859	COVINGTON BD OF ED	2,730,892	0.372694%
V873	PADUCAH-MCRACKEN CO RIV	132,393	0.018068%
V919	CITY OF WILDER	61,910	0.008449%
V930	OWENSBORO METRO PLAN COMM	185,953	0.025378%
V937	HOUSING AUTH OF FRANKFORT	170,852	0.023317%
V959	CITY OF COVINGTON	1,998,578	0.272753%
W001	ADAIR COUNTY ATTORNEY	33,251	0.004538%
W003	ANDERSON COUNTY ATTORNEY	13,720	0.001872%
W004	BALLARD COUNTY ATTORNEY	15,777	0.002153%
W010	BOYD COUNTY ATTORNEY	47,107	0.006429%
W011	BOYLE COUNTY ATTORNEY	23,897	0.003261%
W013	BREATHITT CO ATTORNEY	46,916	0.006403%
W015	BULLITT COUNTY ATTORNEY	78,453	0.010707%
W016	BUTLER COUNTY ATTORNEY	15,927	0.002174%
W017	CALDWELL COUNTY ATTORNEY	38,749	0.005288%
W018	CALLOWAY COUNTY ATTORNEY	67,927	0.009270%
W019	CAMPBELL COUNTY ATTORNEY	165,194	0.022545%
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%
W021	CARROLL COUNTY ATTORNEY	8,552	0.001167%
W022	CHILD SUPPORT ENFORCEMENT	32,397	0.004421%
W024	CHRISTIAN COUNTY ATTORNEY	92,130	0.012573%

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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024
			Proportionate Share
(1)	(2)	(3)	(4)
W026	CLAY COUNTY ATTORNEY	35,015	0.004779%
W027	CLINTON CO ATTORNEY	21,953	0.002996%
W028	CRITTENDEN CO ATTORNEY	-	0.000000%
W029	CUMBERLAND CO ATTORNEY	2,978	0.000406%
W031	EDMONSON COUNTY ATTORNEY	15,088	0.002059%
W032	ELLIOTT COUNTY ATTORNEY	15,818	0.002159%
W033	ESTILL COUNTY ATTORNEY	25,595	0.003493%
W035	FLEMING COUNTY ATTORNEY	58,575	0.007994%
W036	FLOYD COUNTY ATTORNEY	41,238	0.005628%
W039	GALLATIN COUNTY ATTORNEY	7,990	0.001090%
W041	GRANT COUNTY CHILD SUPPOR	22,711	0.003099%
W043	GRAYSON COUNTY ATTORNEY	14,491	0.001978%
W044	GREEN COUNTY ATTORNEY	13,998	0.001910%
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%
W047	HARDIN COUNTY ATTORNEY	139,573	0.019048%
W048	HARLAN COUNTY ATTORNEY	69,068	0.009426%
W050	HART COUNTY ATTORNEY	40,714	0.005556%
W051	HENDERSON CO ATTORNEY	75,776	0.010341%
W052	HENRY COUNTY ATTORNEY	1,027	0.000140%
W055	JACKSON COUNTY ATTORNEY	22,031	0.003007%
W056	JEFFERSON CO ATTORNEY	1,485,647	0.202752%
W058	JOHNSON CO ATTORNEY	44,424	0.006063%
W060	KNOTT COUNTY ATTORNEY	27,214	0.003714%
W061	KNOX COUNTY ATTORNEY	59,233	0.008084%
W063	LAUREL COUNTY ATTORNEY	113,258	0.015457%
W064	LAWRENCE COUNTY ATTORNEY	917	0.000125%
W066	LESLIE COUNTY ATTORNEY	22,810	0.003113%
W067	LETCHER COUNTY ATTORNEY	36,347	0.004960%
W069	LINCOLN COUNTY ATTORNEY	37,162	0.005072%
W070	LIVINGSTON CO ATTORNEY	21,542	0.002940%
W071	LOGAN COUNTY ATTORNEY	-	0.000000%
W073	MCCRACKEN COUNTY ATTORNEY	10,269	0.001401%
W075	MCLEAN COUNTY ATTORNEY	3,576	0.000488%
W076	MADISON COUNTY ATTORNEY	18,362	0.002506%
W077	MAGOFFIN CO ATTORNEY	8,921	0.001217%
W078	MARION COUNTY ATTORNEY	11,234	0.001533%
W079	MARSHALL COUNTY ATTORNEY	8,109	0.001107%
W080	MARTIN COUNTY ATTORNEY	44,028	0.006009%
W082	MEADE COUNTY ATTORNEY	24,189	0.003301%
W083	MENIFEE COUNTY ATTORNEY	12,896	0.001760%



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

**County Employees Retirement System (Nonhazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
W084	MERCER COUNTY ATTORNEY	29,515	0.004028%
W085	METCALFE COUNTY ATTORNEY	20,981	0.002863%
W087	MONTGOMERY CO ATTORNEY	12,662	0.001728%
W090	NELSON COUNTY ATTORNEY	71,543	0.009764%
W091	NICHOLAS COUNTY ATTORNEY	12,292	0.001678%
W092	OHIO COUNTY ATTORNEY	3,087	0.000421%
W095	OWSLEY COUNTY ATTORNEY	-	0.000000%
W096	PENDLETON COUNTY ATTORNEY	7,471	0.001020%
W097	PERRY COUNTY ATTORNEY	56,119	0.007659%
W098	PIKE COUNTY ATTORNEY	140,149	0.019127%
W099	POWELL COUNTY ATTORNEY	30,878	0.004214%
W103	ROWAN COUNTY ATTORNEY	21,883	0.002987%
W104	RUSSELL COUNTY ATTORNEY	33,020	0.004506%
W105	SCOTT COUNTY ATTORNEY	-	0.000000%
W106	SHELBY COUNTY ATTORNEY	-	0.000000%
W107	SIMPSON COUNTY ATTORNEY	10,009	0.001366%
W109	TAYLOR COUNTY ATTORNEY	46,636	0.006365%
W110	TODD COUNTY ATTORNEY	-	0.000000%
W113	UNION COUNTY ATTORNEY	1,821	0.000248%
W114	WARREN CO ATTY/CHILD SUPP	156,799	0.021399%
W115	WASHINGTON CO ATTORNEY	15,679	0.002140%
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%
W119	WOLFE COUNTY ATTORNEY	16,447	0.002245%
W120	WOODFORD COUNTY ATTORNEY	32,915	0.004492%
X030	OWENSBORO DAVIESS CO TOUR	86,311	0.011779%
X034	FAYETTE CO ATTORNEY OFF	402,736	0.054963%
X059	KENTON COUNTY ATTORNEY	213,164	0.029091%
X105	GEORGETOWN WATER & SEWER	877,663	0.119778%
X956	LOU FIREFIGHTERS PENS FUN	37,751	0.005152%
<b>TOTAL</b>		<b>732,742,734</b>	<b>100.000000%</b>



# County Employees Retirement System Schedule B-Schedule of Pension Amounts by Employer Fiscal Year Ended June 30, 2024

## County Employees Retirement System (Nonhazardous)

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

Participating Employer	Employer Reporting Code	Act Retirees (Balance as of June 30, 2024)			Proportionate Share of Act Retirees	Outstanding Balance of Defined Defined of Act Retirees												Total Defined Pension	Outstanding Balance of Defined Defined of Act Retirees				Total Defined Pension
		Discount Rate 4.5%	Discount Rate 5.0%	Discount Rate 5.5%		Deferred Act Retirees				Change in Proportionate Share of Act Retirees				Change in Proportionate Share of Act Retirees									
						Proportionate Share of Act Retirees	Act Retirees	Act Retirees	Act Retirees	Proportionate Share of Act Retirees	Act Retirees	Act Retirees	Act Retirees	Proportionate Share of Act Retirees	Act Retirees	Act Retirees	Act Retirees		Act Retirees				
007	MANHATTAN CO-ED ID	4,638,385	833,650	5,038,584	868,613	184,293	19,332	20,932	454,548	47,993	80,368	29,933	50,889	43,507	1,024,023	184,293	82,328	184,293	88,387				
078	MANHATTAN COUNTY EDUCATION	3,686,020	11,839,891	6,029,889	106,270	106,270	775,926	775,926	39,939	6,432	39,939	1,386,885	1,386,885	3,746,691	106,270	1,375,272	106,270	1,375,272	106,270				
079	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
080	MANHATTAN COUNTY CO-ED ID	7,949,834	1,548,881	9,498,715	80,427	80,427	80,427	80,427	80,427	80,427	80,427	80,427	80,427	80,427	1,124,023	80,427	1,124,023	80,427	1,124,023				
081	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
082	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
083	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
084	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
085	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
086	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
087	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
088	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
089	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
090	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
091	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
092	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
093	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
094	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
095	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
096	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
097	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
098	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
099	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				
100	MANHATTAN COUNTY CO-ED ID	1,548,881	1,548,881	3,097,762	106,270	106,270	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626	1,011,626				

The accompanying notes are an integral part of these schedules.





# County Employees Retirement System

## Schedule B-Schedule of Pension Amounts by Employer Fiscal Year Ended June 30, 2024

### County Employees Retirement System (Nonhazardous)

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

Participating Employer	Actuarial Assumptions as of June 30, 2024			Actuarial Assumptions as of June 30, 2024				Actuarial Assumptions as of June 30, 2024				Actuarial Assumptions as of June 30, 2024				Actuarial Assumptions as of June 30, 2024			
	Employer Reporting Code	Employer Name	Employer Type	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024	Actuarial Assumptions as of June 30, 2024
P001	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE	PERKINSVILLE

The accompanying notes are an integral part of these schedules.







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

**County Employees Retirement System (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 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
39932	JEFFERSON CO SHERIFF	2,845,438	0.923572%
39934	KENTON CO SHERIFF	627,229	0.203586%
39936	CAMPBELL CO SHERIFF	-	0.000000%
39938	FAYETTE CO SHERIFF	1,568,932	0.509244%
39940	DAVIESS CO SHERIFF	945,298	0.306825%
39944	HARDIN COUNTY SHERIFF	834,227	0.270773%
39946	WARREN COUNTY SHERIFF	1,138,052	0.369389%
39948	BOONE COUNTY SHERIFF	4,860,976	1.577775%
39952	MADISON COUNTY SHERIFF	590,461	0.191652%
39962	BULLITT CO SHERIFF	806,214	0.261681%
A156	CITY OF ANCHORAGE	120,420	0.039086%
AB19	BELLEVUE/DAYTON FIRE	528,671	0.171596%
AC19	CAMPBELL CO FIRE DIST 1	210,614	0.068361%
AD19	SOUTHERN CAMPBELL F DIST	234,008	0.075954%
AJ00	SOMERSET POLICE & FIRE	-	0.000000%
AS02	ALLEN CO AMBULANCE SVC	363,287	0.117916%
AS20	WOODFORD CO FIRE DISTRICT	179,384	0.058224%
B008	BURLINGTON FIRE PRO DIST	1,006,452	0.326674%
B015	CITY OF HILLVIEW	498,391	0.161768%
B045	CITY OF BELLEFONTE	105,722	0.034315%
B048	CITY OF HARLAN	26,046	0.008454%
B100	CITY OF SCIENCE HILL	33,096	0.010742%
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%
B259	CITY OF LUDLOW	440,623	0.143017%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	7,871,871	2.555050%
B656	LOUISVILLE AIRPORT AUTHOR	1,014,860	0.329403%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C106	CITY OF SIMPSONVILLE	201,630	0.065445%
C156	FAIRDALE FIRE DISTRICT	462,385	0.150081%
C256	LOUISVILLE/JEFF CO METRO	74,153,627	24.068765%
C356	INDIAN HILLS POLICE DEPT	79,212	0.025711%
D024	CITY OF PEMBROKE	-	0.000000%
D071	CITY OF LEWISBURG	-	0.000000%
D098	CITY OF COAL RUN VILLAGE	89,745	0.029129%
D106	SIMPSONVILLE RURAL FIRE	263,075	0.085389%
G015	ZONETON FIRE PROT DIST	742,324	0.240943%
GS06	SHELBY CO SUB FIRE DIST	76,326	0.024774%
J002	CITY OF SCOTTSVILLE	323,514	0.105006%
J003	CITY OF LAWRENCEBURG	378,843	0.122965%
J007	CITY OF MIDDLESBORO	975,854	0.316743%
J024	CITY OF HOPKINSVILLE	3,946,195	1.280855%

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

**County Employees Retirement System (Hazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
J026	CLAY CO BD OF ED	27,413	0.008898%
J037	CITY OF FRANKFORT	3,957,903	1.284655%
J040	CITY OF LANCASTER	72,831	0.023640%
J059	KENTON COUNTY AIRPORT BD	4,242,469	1.377020%
J063	CITY OF LONDON	1,244,134	0.403821%
J067	CITY OF WHITESBURG	165,471	0.053709%
J084	CITY OF HARRODSBURG	605,588	0.196562%
J090	CITY OF BARDSTOWN	1,299,442	0.421773%
J100	CITY OF SOMERSET	3,112,687	1.010315%
J113	CITY OF MORGANFIELD	43,061	0.013977%
J118	CITY OF CORBIN	891,481	0.289357%
J154	CITY OF EARLINGTON	-	0.000000%
J156	CITY OF JEFFERSONTOWN	2,238,312	0.726511%
J210	BOYD CO AMBULANCE SERVICE	1,316,944	0.427453%
J256	CITY OF ST MATTHEWS	1,023,870	0.332327%
J259	CITY OF PARK HILLS	100,467	0.032610%
J319	CITY OF ALEXANDRIA	382,005	0.123991%
J324	CITY OF OAK GROVE	441,960	0.143451%
J356	CITY OF WEST BUECHEL	93,933	0.030489%
J359	CITY OF FORT WRIGHT	825,640	0.267986%
J410	CANNONSBURG VOL FIRE DEPT	33,462	0.010861%
J419	CITY OF COLD SPRING	231,314	0.075080%
J456	CITY OF SHIVELY	1,660,814	0.539067%
J510	CITY OF CATLETTSBURG	253,479	0.082274%
J619	CITY OF FORT THOMAS	1,817,649	0.589972%
J719	CITY OF SOUTHGATE	123,742	0.040164%
J756	CITY OF PROSPECT	9,464	0.003072%
J819	CITY OF BELLEVUE	325,249	0.105569%
J859	CITY OF VILLA HILLS	338,644	0.109917%
J919	CITY OF DAYTON	278,854	0.090510%
J956	OKOLONA FIRE DISTRICT	2,398,345	0.778454%
J959	CITY OF INDEPENDENCE	915,823	0.297258%
K001	CITY OF COLUMBIA	316,936	0.102871%
K010	CITY OF ASHLAND	3,640,367	1.181590%
K011	CITY OF DANVILLE	1,974,679	0.640941%
K016	CITY OF MORGANTOWN	156,035	0.050646%
K018	CITY OF MURRAY	1,531,889	0.497220%
K019	CITY OF NEWPORT	2,798,842	0.908447%
K026	CITY OF MANCHESTER	164,132	0.053274%
K029	CITY OF BURKESVILLE	111,702	0.036256%
K034	LEX/FAYETTE URBAN CO GOVT	6,846,651	2.222284%
K041	CITY OF WILLIAMSTOWN	171,243	0.055582%

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

**County Employees Retirement System (Hazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
K043	CITY OF LEITCHFIELD	459,161	0.149034%
K049	CITY OF CYNTHIANA	665,708	0.216075%
K065	CITY OF BEATTYVILLE	126,087	0.040925%
K071	CITY OF RUSSELLVILLE	685,466	0.222488%
K078	CITY OF LEBANON	359,278	0.116614%
K079	CITY OF BENTON	235,011	0.076280%
K090	NELSON COUNTY BD OF ED	-	0.000000%
K091	CITY OF CARLISLE	-	0.000000%
K099	CITY OF STANTON	119,629	0.038829%
K103	CITY OF MOREHEAD	566,402	0.183843%
K105	CITY OF GEORGETOWN	3,509,314	1.139052%
K106	CITY OF SHELBYVILLE	1,356,328	0.440237%
K108	CITY OF TAYLORSVILLE	11,968	0.003885%
K111	CITY OF CADIZ	159,259	0.051692%
K114	CITY OF BOWLING GREEN	8,861,487	2.876260%
K115	CITY OF SPRINGFIELD	168,571	0.054715%
K120	CITY OF VERSAILLES	1,363,170	0.442458%
K200	CITY OF FERGUSON	5,036	0.001635%
K256	JEFFERSONTOWN FIRE DIST	2,932,782	0.951922%
K315	MT WASHINGTON FIRE P DIST	498,297	0.161737%
K319	CITY OF SILVER GROVE	-	0.000000%
K356	ST MATTHEWS FIRE DIST.	3,851,615	1.250156%
K414	CITY OF SMITHS GROVE	67,088	0.021775%
K419	ALEXANDRIA FIRE DISTRICT	598,662	0.194314%
K456	CAMP TAYLOR FIRE PRO DIST	-	0.000000%
K559	CITY OF TAYLOR MILL	515,159	0.167210%
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	745,495	0.241973%
K719	CENTRAL CAMPBELL CO FIRE	730,125	0.236984%
K759	LAKESIDE/CRESTVIEWHLS POL	365,788	0.118728%
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%
K859	CITY OF FORT MITCHELL	769,165	0.249655%
K956	CITY OF MEADOW VALE	-	0.000000%
L001	ADAIR CO AMBULANCE SER	308,467	0.100122%
L005	CITY OF GLASGOW	1,604,770	0.520876%
L009	CITY OF PARIS	1,095,816	0.355680%
L015	CITY OF MT WASHINGTON	708,456	0.229950%
L025	CITY OF WINCHESTER	2,891,190	0.938422%
L031	EDMONSON CO AMBULANCE DIS	56,775	0.018428%
L035	CITY OF FLEMINGSBURG	110,258	0.035788%
L039	CITY OF WARSAW	111,400	0.036158%
L044	GREEN CO AMBULANCE SVC	96,021	0.031166%

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

**County Employees Retirement System (Hazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
L050	CITY OF MUNFORDVILLE	124,092	0.040278%
L052	CITY OF EMINENCE	191,156	0.062046%
L057	CITY OF NICHOLASVILLE	3,325,570	1.079413%
L061	CITY OF BARBOURVILLE	70,713	0.022952%
L072	CITY OF EDDYVILLE	83,137	0.026985%
L073	CITY OF PADUCAH	4,776,546	1.550370%
L077	CITY OF SALYERSVILLE	77,471	0.025146%
L086	CITY OF TOMPKINSVILLE	126,410	0.041030%
L090	CITY OF NEW HAVEN	-	0.000000%
L107	CITY OF FRANKLIN	626,192	0.203249%
L108	SPENCER CO FIRE DIST	35,446	0.011505%
L110	CITY OF ELKTON	48,800	0.015839%
L156	CITY OF LYNDON	726,246	0.235725%
L159	ELSMERE FIRE PROTECTION	346,292	0.112399%
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	3,455,801	1.121683%
L756	PLEASURE RIDGE PARK FIRE	3,277,284	1.063740%
L956	WORTHINGTON FIRE DEPT	-	0.000000%
M014	CITY OF HARDINBURG	107,580	0.034918%
M015	BULLITT CO FISCAL COURT	21,426	0.006955%
M022	CITY OF OLIVE HILL	85,611	0.027788%
M042	CITY OF MAYFIELD	1,615,000	0.524196%
M054	CITY OF DAWSON SPRINGS	81,084	0.026318%
M059	KENTON COUNTY FISCAL CT	1,425,517	0.462694%
M069	CITY OF STANFORD	294,680	0.095647%
M076	CITY OF RICHMOND	3,685,362	1.196194%
M081	CITY OF MAYSVILLE	1,286,216	0.417480%
M082	CITY OF BRANDENBURG	137,665	0.044683%
M085	CITY OF EDMONTON	139,762	0.045364%
M096	CITY OF FALMOUTH	-	0.000000%
M109	CITY OF CAMPBELLSVILLE	688,829	0.223580%
M110	CITY OF GUTHRIE	-	0.000000%
M113	CITY OF STURGIS	-	0.000000%
M118	WHITLEY CO FISCAL COURT	20,619	0.006692%
M315	CITY OF PIONEER VILLAGE	132,123	0.042885%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
N008	CITY OF FLORENCE	5,281,529	1.714278%
N009	CITY OF MILLERSBURG	-	0.000000%
N011	CITY OF PERRYVILLE	15,914	0.005165%
N012	CITY OF BROOKSVILLE	-	0.000000%

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

**County Employees Retirement System (Hazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
N014	CITY OF IRVINGTON	66,282	0.021514%
N022	CITY OF GRAYSON	216,242	0.070188%
N050	CITY OF HORSE CAVE	119,773	0.038876%
N051	CITY OF HENDERSON	3,148,158	1.021828%
N054	CITY OF MADISONVILLE	3,108,391	1.008921%
N071	CITY OF AUBURN	-	0.000000%
N076	MADISON CO EMS	1,398,319	0.453866%
N087	CITY OF MT STERLING	619,419	0.201051%
N088	MORGAN CO AMBULANCE SERV	37,179	0.012067%
N093	CITY OF LAGRANGE	324,358	0.105280%
N094	CITY OF OWENTON	65,708	0.021327%
N099	CITY OF CLAY CITY	-	0.000000%
N100	CITY OF BURNSIDE	83,136	0.026984%
N104	CITY OF JAMESTOWN	22,868	0.007423%
P007	CITY OF PINEVILLE	62,356	0.020240%
P015	CITY OF LEBANON JUNCTION	59,294	0.019245%
P033	ESTILL COUNTY EMS	284,382	0.092305%
P041	CITY OF DRY RIDGE	572,674	0.185878%
P043	CITY OF CLARKSON	-	0.000000%
P079	CITY OF CALVERT CITY	169,609	0.055052%
P093	SOUTH OLDHAM FIRE DEPT	421,433	0.136789%
P116	CITY OF MONTICELLO	222,954	0.072366%
P117	CITY OF CLAY	-	0.000000%
R015	CITY OF SHEPHERDSVILLE	2,420,315	0.785585%
R017	CITY OF PRINCETON	277,831	0.090178%
R036	CITY OF PRESTONSBURG	-	0.000000%
R045	CITY OF RUSSELL	418,748	0.135917%
R057	CITY OF WILMORE	171,068	0.055525%
R104	CITY OF RUSSELL SPRINGS	178,699	0.058002%
R105	CITY OF STAMPING GROUND	26,304	0.008538%
TS59	INDEPENDENCE FIRE DIST	1,293,585	0.419872%
V001	ADAIR COUNTY FISCAL COURT	231,608	0.075175%
V002	ALLEN COUNTY FISCAL COURT	366,900	0.119088%
V003	ANDERSON CO FISCAL COURT	265,543	0.086190%
V005	BARREN CO FISCAL CT	701,708	0.227760%
V007	BELL CO FISCAL CT	154,887	0.050273%
V008	BOONE CO FISCAL CT	1,430,691	0.464373%
V009	BOURBON CO FISCAL COURT	143,845	0.046689%
V011	BOYLE COUNTY FISCAL COURT	1,165,669	0.378352%
V012	BRACKEN CO FISCAL COURT	110,537	0.035878%
V013	BREATHITT CO FISCAL COURT	50,641	0.016437%
V014	BRECKINRIDGE CO FISCAL CT	225,405	0.073162%

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

**County Employees Retirement System (Hazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024	2024
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
V017	CALDWELL CO FISCAL COURT	49,185	0.015965%
V019	CAMPBELL CO FISCAL CT	1,112,087	0.360961%
V023	CASEY CO FISCAL COURT	134,653	0.043705%
V025	CLARK COUNTY FISCAL COURT	919,885	0.298576%
V030	DAVISS CO FISCAL COURT	2,067,108	0.670941%
V032	ELLIOTT CO FISCAL CT	69,271	0.022484%
V035	FLEMING CO FISCAL COURT	140,458	0.045590%
V037	FRANKLIN CO FISCAL COURT	2,039,688	0.662041%
V041	GRANT COUNTY FISCAL COURT	439,318	0.142594%
V043	GRAYSON CO FISCAL COURT	594,257	0.192884%
V047	HARDIN CO FISCAL COURT	2,673,106	0.867636%
V049	HARRISON CO FISCAL COURT	179,021	0.058107%
V052	HENRY CO FISCAL COURT	130,966	0.042509%
V054	HOPKINS CO FISCAL COURT	754,718	0.244966%
V057	JESSAMINE CO FISCAL COURT	2,011,994	0.653052%
V060	KNOTT CO FISCAL CT	60,272	0.019563%
V062	LARUE CO FISCAL COURT	92,887	0.030149%
V063	LAUREL COUNTY FISCAL COUR	55,532	0.018025%
V067	LETCHER CO FISCAL COURT	96,387	0.031285%
V070	LIVINGSTON CO FISCAL CT	179,645	0.058309%
V072	LYON COUNTY FISCAL COURT	41,687	0.013531%
V073	MCCRACKEN CO FISCAL COURT	2,167,467	0.703516%
V076	MADISON CO FISCAL COURT	466,877	0.151539%
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%
V078	MARION CO FISCAL COURT	232,058	0.075321%
V079	MARSHALL CO FISCAL COURT	890,887	0.289164%
V081	MASON CO FIS CT	236,709	0.076831%
V082	MEADE COUNTY FISCAL COURT	225,962	0.073343%
V083	MENIFEE CO FISCAL COURT	93,005	0.030188%
V087	MONTGOMERY CO FISCAL CT	297,092	0.096430%
V088	MORGAN CO FISCAL CT	22,098	0.007172%
V090	NELSON CO FISCAL CT	752,318	0.244187%
V093	OLDHAM CO FISCAL COURT	1,780,972	0.578068%
V094	OWEN COUNTY FISCAL COURT	104,014	0.033761%
V096	PENDLETON CO FISCAL COURT	122,756	0.039844%
V100	PULASKI CO FISCAL CT	1,402,341	0.455171%
V103	ROWAN CO FISCAL COURT	120,501	0.039112%
V105	SCOTT CO FISCAL CT	4,346,528	1.410795%
V106	SHELBY CO FISCAL COURT	1,771,788	0.575087%
V107	SIMPSON CO FISCAL COURT	418,495	0.135835%
V108	SPENCER CO TREASURER	597,789	0.194030%
V109	TAYLOR COUNTY FISCAL COUR	201,350	0.065354%

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

**County Employees Retirement System (Hazardous)**

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share
(1)	(2)	(3)	(4)
V112	TRIMBLE CO FISCAL COURT	44,126	0.014322%
V113	UNION COUNTY FISCAL COURT	52,064	0.016899%
V115	WASHINGTON CO FIS COURT	143,732	0.046652%
V119	CITY OF HIGHLAND HEIGHTS	290,075	0.094152%
V120	WOODFORD CO FISCAL COURT	490,090	0.159073%
V159	CITY OF ERLANGER	2,310,886	0.750067%
V171	CITY OF ADAIRVILLE	26,115	0.008476%
V196	CITY OF BUTLER	21,035	0.006828%
V197	CITY OF HAZARD	32,450	0.010533%
V205	BARREN/METCALFE CO AMB SR	957,031	0.310633%
V298	CITY OF PIKEVILLE	286,351	0.092944%
V330	CITY OF OWENSBORO	6,354,705	2.062609%
V347	CITY OF RADCLIFF	1,709,753	0.554951%
V359	CITY OF ELSMERE	419,267	0.136085%
V376	CITY OF BEREA	1,482,387	0.481153%
V408	UNION EMERGENCY SERVICES	1,136,225	0.368796%
V447	CITY OF ELIZABETHTOWN	3,461,858	1.123649%
V608	WALTON FIRE DIST/EMS	850,940	0.276198%
V647	CITY OF VINE GROVE	138,581	0.044981%
V708	HEBRON FIRE PROTECTION DI	1,605,070	0.520973%
V808	POINT PLEASANT FIRE DIST	454,770	0.147609%
V919	CITY OF WILDER	609,864	0.197950%
V959	CITY OF COVINGTON	8,736,442	2.835672%
<b>TOTAL</b>		<b>308,090,674</b>	<b>100.000000%</b>





**County Employees Retirement Systems**  
**Schedule B-Schedule of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2024**

**County Employees Retirement System (Hazardous)**

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2024			Pension Expense							Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflow) of Resources for Future Measurement Period Ending June 30, 2028				
		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	From Changes in Proportion & Plan Contributions			Gross Employer Contributions	Proportionate Share of Nonemployer Pension Expense	Net Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportion & Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2025	2026	2027	2028
						(7)	(8)	(9)													(10)	(11)	(12)	(13)
1015	CITY OF WA WASHINGTON	5,914,337	7,614,078	4,526,573	456,015	106,958	562,973	-	562,973	384,297	-	377,155	333,134	1,044,588	-	333,794	642,818	92,265	1,068,877	(47,998)	146,161	(56,791)	(66,564)	
1016	CITY OF WINCHESTER	24,136,267	31,079,922	18,472,868	1,960,988	502,998	2,363,986	-	2,363,986	1,568,311	-	1,335,115	1,362,907	5,951,181	-	1,362,907	2,623,327	420,017	4,413,951	331,440	1,170,830	448,991	(208,971)	
1031	EDMONSON AMBULANCE DIS	473,969	610,366	362,756	36,545	-	(197,841)	-	(197,841)	20,797	-	21,201	26,760	51,515	-	26,760	51,515	420,356	498,531	(218,646)	(410,618)	(72,235)	(9,831)	
1033	CITY OF FLEMINGSBURG	920,469	1,185,008	704,488	70,971	(76,363)	(15,381)	-	(15,381)	60,816	-	50,916	65,199	175,925	-	51,950	100,044	172,512	324,506	(93,771)	(43,689)	(9,926)	(6,215)	
1039	CITY OF WARSAW	920,986	1,197,200	711,771	71,705	165,957	237,662	-	237,662	59,421	-	41,943	193,511	307,222	-	52,487	101,078	75,876	229,441	45,477	163,387	2,426	(6,509)	
1044	GREEN CO AMBULANCE SVC	801,921	1,091,560	633,950	63,905	(166,954)	(102,043)	-	(102,043)	53,881	-	41,941	91,861	167,828	-	50,086	97,928	309,795	513,358	(121,871)	(133,348)	(24,028)	(13,868)	
1050	CITY OF MUNFORDVILLE	1,035,952	1,333,681	792,874	79,875	124,830	204,705	-	204,705	67,313	-	57,304	330,466	458,081	-	58,487	112,596	17,349	288,154	92,056	49,162	78,507	(3,054)	
1052	CITY OF ENRIE	1,959,827	2,688,848	1,621,378	122,024	308,344	506,614	-	506,614	207,624	-	177,624	203,887	299,689	-	203,887	373,498	14,945	578,154	30,959	29,643	(22,267)	(17,861)	
1057	CITY OF MICHOLAND	27,792,564	35,741,400	21,245,263	2,140,587	308,344	2,448,511	-	2,448,511	1,803,919	-	1,535,706	1,569,809	5,017,463	-	1,569,809	3,017,463	718,232	5,539,519	(49,208)	(43,272)	(15,181)	(118,964)	
1061	CITY OF BARBOURVILLE	990,527	799,894	453,811	45,516	(246,712)	(81,196)	-	(81,196)	38,558	-	32,654	2,903	79,933	-	33,317	64,362	319,956	477,439	(186,780)	(114,456)	(80,260)	(42,023)	
1072	CITY OF EGYPT	494,656	285,974	531,203	53,518	(12,513)	(18,859)	-	(18,859)	42,008	-	38,392	34,192	127,682	-	39,711	75,458	72,670	156,277	(60,485)	1,268	(20,865)	(9,014)	
1073	CITY OF PADUCAH	39,875,004	51,335,675	30,518,084	3,074,544	62,435	3,136,979	-	3,136,979	2,291,012	-	2,205,748	744,620	5,541,380	-	2,250,507	4,330,007	1,290,178	7,474,620	(1,309,314)	(153,180)	(60,826)	(102,037)	
1074	CITY OF SALYEVILLE	646,577	812,631	495,001	49,867	(46,618)	8,211	-	8,211	42,023	-	38,778	47,620	121,411	-	38,962	70,293	263,513	370,613	(73,363)	(82,118)	(77,012)	(14,888)	
1086	CITY OF KEMPNSVILLE	1,905,294	1,398,581	807,077	81,962	(162,868)	(42,906)	-	(42,906)	14,426	-	16,376	3,469	130,333	-	16,959	214,688	123,557	345,604	(151,907)	(96,293)	(144,727)	(12,786)	
1097	CITY OF FRANKLIN	5,227,376	6,719,988	4,000,963	403,064	41,566	444,389	-	444,389	339,674	-	289,367	374,413	1,003,254	-	295,038	563,736	76,400	999,113	(50,906)	149,382	30,200	(42,566)	
1108	SPENCER CO FIRE DIST	295,509	380,952	226,476	22,816	(16,559)	(42,431)	-	(42,431)	19,227	-	16,368	4,804	40,399	-	16,701	32,162	184,203	233,064	(79,438)	(70,742)	(40,777)	(5,709)	
1110	CITY OF ELDON	307,480	528,459	311,791	31,410	30,615	42,025	-	42,025	22,535	-	22,535	14,886	18,899	-	22,992	44,227	28,046	95,318	(6,298)	(7,954)	(12,167)	(9,078)	
1156	CITY OF VINCO	6,022,860	7,805,299	4,460,254	467,467	(652,927)	2,079,559	-	2,079,559	331,949	-	335,372	4,981,865	5,730,684	-	342,177	626,963	1,021,138	1,405,322	1,405,322	1,629,735	1,538,579	79,471	
1159	ELMERE FIRE PROTECTION	2,800,900	3,721,743	2,212,578	222,899	46,877	269,778	-	269,778	187,844	-	159,913	646,072	993,829	-	163,138	314,208	443,061	920,427	15,668	64,000	69,618	(18,547)	
1156	EASTWOOD FIRE PROTECT DIST	-	-	-	-	(802,068)	(802,068)	-	(802,068)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1156	HARRIS CREEK FIRE DIST	-	-	-	-	(973,437)	(973,437)	-	(973,437)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1156	LYNDON FIRE PROTECT DIST	-	-	-	-	(802,068)	(802,068)	-	(802,068)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1156	TEEN CREEK PARK FIRE	28,489,750	37,141,400	22,080,367	2,224,613	5,867,052	8,192,065	-	8,192,065	1,874,581	-	1,595,845	12,844,277	16,384,704	-	1,628,238	3,133,627	-	4,763,885	6,480,086	4,906,781	2,817,514	(843,532)	
1156	PLEASURE RIDGE PARK FIRE	27,359,453	35,222,438	20,939,757	2,105,467	2,655,306	4,764,812	-	4,764,812	1,777,745	-	1,513,408	1,544,118	5,256,640	-	1,544,118	2,973,649	89,262	4,607,029	393,914	640,311	(97,160)	(287,143)	
1156	NORTHSHORE FIRE DEPT	-	-	-	-	(867,846)	(867,846)	-	(867,846)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1156	WORTHINGTON FIRE DEPT	898,093	1,156,201	687,362	69,246	-	29,900	-	29,900	18,566	-	19,579	105,774	213,809	-	50,687	97,612	93,290	241,589	(89,214)	24,836	14,527	(7,930)	
M015	BULLITT CO FISCAL COURT	178,883	289,293	136,909	13,792	(196,583)	(182,791)	-	(182,791)	51,621	-	9,895	12,096	19,442	-	10,096	39,492	79,296	308,889	(64,804)	(15,118)	(6,137)	(2,190)	
M015	CITY OF KYVILLE	412,919	542,008	247,508	24,748	-	217,660	-	217,660	36,943	-	37,654	217,660	369,653	-	37,654	74,306	442,070	542,070	(14,800)	(15,118)	(6,137)	(2,190)	
M042	CITY OF MARYLAND	13,482,351	17,321,138	10,318,816	1,039,536	(223,023)	816,510	-	816,510	876,044	-	745,786	926,177	2,458,011	-	760,813	1,465,372	1,484,533	3,710,824	(610,592)	36,325	(409,915)	(178,431)	
M042	CITY OF DAWSON SPRINGS	5,716,900	871,439	518,071	51,870	(15,619)	(1,502)	-	(1,502)	43,983	-	37,443	13,350	59,381	-	37,443	17,520	170,157	282,121	(75,422)	(90,546)	(1,444)	(9,580)	
M042	WORTHINGTON COUNTY FISCAL CT	11,900,014	15,000,000	9,200,000	920,000	(242,000)	674,000	-	674,000	688,266	-	595,266	674,664	2,450,786	-	595,266	1,200,000	708,492	2,470,907	(61,800)	(72,000)	(131,800)	(131,800)	
M042	CITY OF STANFORD	2,402,046	3,187,053	1,882,814	189,678	96,327	286,005	-	286,005	159,847	-	139,079	156,082	452,008	-	139,079	267,378	65,819	477,038	(116,960)	23,445	(1,527)	(23,987)	
M042	CITY OF MORGANTOWN	30,766,127	39,820,000	23,993,000	2,399,300	(566,667)	1,832,633	-	1,832,633	1,144,252	-	1,059,000	1,144,252	3,850,000	-	1,059,000	2,000,000	3,850,000	9,700,000	(1,800,000)	(2,000,000)	(2,000,000)	(2,000,000)	
M081	CITY OF MAYNARD	10,737,609	13,823,550	8,218,108	827,906	(112,022)	695,884	-	695,884	697,702	-	593,669	513,078	1,803,419	-	608,611	1,167,051	483,475	2,256,537	(309,131)	(1,663)	(34,121)	(105,181)	
M082	CITY OF BRANFORD	1,149,248	1,479,538	879,588	88,611	(288,999)	387,150	-	387,150	36,871	-	30,572	484,193	626,469	-	36,871	124,910	52,386	242,668	288,970	136,903	(13,228)	(14,168)	
M086	CITY OF MARYLAND	1,149,248	1,479,538	879,588	88,611	(288,999)	387,150	-	387,150	36,871	-	30,572	484,193	626,469	-	36,871	124,910	52,386	242,668	288,970	136,903	(13,228)	(14,168)	
M086	CITY OF MARYLAND	1,149,248	1,479,538	879,588	88,611	(288,999)	387,150	-	387,150	36,871	-	30,572	484,193	626,469	-	36,871	124,910	52,386	242,668	288,970	136,903	(13,228)	(14,168)	
M086	CITY OF MARYLAND	1,149,248	1,479,538	879,588	88,611	(288,999)	387,150	-	387,150	36,871	-	30,572	484,193	626,469	-	36,871	124,910	52,386	242,668	288,970	136,903	(13,228)	(14,168)	
M109	CITY OF MARYLAND	1,149,248	1,479,538	879,588	88,611	(288,999)	387,150	-	387,150	36,871	-	30,572	484,193	626,469	-	36,871	124,910	52,386	242,668	288,970	136,903	(13,228)	(14,168)	
M110	CITY OF CAMPBELLVILLE	5,750,490	7,403,135	4,402,130	443,382	(122,823)	270,560	-	270,560	270,560	-	270,560	373,652	1,118,093	-	324,547	625,010	337,838	1,287,395	(259,800)	117,454	(26,327)	(62,242)	
M113	CITY OF STURGIS	172,119	231,585	133,723	13,271	(152,380)	(139,109)	-	(139,109)	11,384	-	9,												

**County Employees Retirement Systems**  
**Schedule B-Schedule of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2024**

**County Employees Retirement System (Hazardous)**

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2024			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
		Discount Rate 6.50%	Discount Rate 5.00%	Discount Rate 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	From Changes in Deferred Amounts			Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportion & Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2025	2026	2027	2028		
						Proportion & Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense																	Change in Proportion & Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Change in Proportion & Difference Between Employer Contrib. & Proportionate Share of Plan Contributions
(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)
V088	MORGAN CO FISCAL CT	184,464	237,478	141,181	14,223				(35,888)	(21,665)	-	(21,665)	11,986	-	10,204	8,607	30,797	-	10,411	20,049	26,836	57,286	(23,443)	(1,768)	497	(1,775)
V090	NELSON CO FISCAL CT	6,280,503	8,085,492	4,806,829	484,248				13,831	498,079	-	498,079	408,093	-	347,411	257,491	1,014,998	-	354,466	682,617	166,105	1,203,192	(170,880)	47,739	(6,298)	(61,750)
V093	OLDHAM CO FISCAL COURT	14,867,942	15,140,222	11,378,788	1,146,309				(534,653)	612,316	-	612,316	666,800	-	822,411	601,705	2,391,218	-	810,120	1,615,970	1,375,094	3,801,164	(82,647)	(329,268)	(109,669)	(146,184)
V094	OWEN COUNTY FISCAL COURT	868,335	1,117,890	664,586	66,952				25,296	92,248	-	92,248	56,422	-	48,033	153,780	258,244	-	49,007	94,978	23,616	187,001	14,867	59,480	25,853	(7,058)
V096	PENICOLET CO FISCAL COURT	1,024,790	1,310,310	784,330	79,015				(46,418)	32,587	-	32,587	66,588	-	56,687	80,146	203,421	-	57,837	111,383	99,273	268,493	(67,500)	10,525	2,189	(10,255)
V100	PIKARIKI CO FISCAL CT	11,707,624	11,071,570	8,960,056	929,651				(92,198)	872,852	-	872,852	760,882	-	647,983	748,271	2,165,248	-	600,721	1,277,418	1,524,951	3,476,088	(276,641)	(481,228)	(282,658)	(331,038)
V103	ROWAN CO FISCAL COURT	1,005,963	1,295,072	769,921	77,563				(428,556)	(350,993)	-	(350,993)	65,365	-	55,646	-	121,011	-	56,775	109,336	642,302	808,413	(317,916)	(178,697)	(166,139)	(24,649)
V105	SLOTTY CO FISCAL CT	36,285,177	46,214,083	27,773,336	2,797,152				1,038,612	3,865,864	-	3,865,864	2,807,751	-	2,007,171	3,906,295	5,276,717	-	2,847,881	3,946,888	179,250	8,710,881	(403,084)	346,396	(411,487)	(462,838)
V106	SHELBY CO FISCAL COURT	14,791,270	19,062,215	11,320,607	1,140,457				(84,514)	1,056,143	-	1,056,143	861,088	-	818,300	855,859	2,165,147	-	834,792	1,607,636	311,537	2,793,365	(485,588)	144,159	(121,387)	(160,042)
V107	SIMPSON CO FISCAL COURT	3,493,684	4,487,793	2,873,916	289,375				226,792	496,157	-	496,157	227,014	-	193,256	442,995	863,261	-	197,177	379,722	-	576,899	104,059	186,354	35,553	(33,694)
V108	SPECKER CO TREASURER	4,900,463	6,424,690	3,833,467	384,782				410,971	795,753	-	795,753	134,367	-	178,051	587,675	1,587,993	-	281,653	542,404	-	824,057	215,314	392,242	119,491	(41,111)
V109	TAYLOR COUNTY FISCAL COUR	1,680,509	2,163,994	1,268,496	129,604				(110,080)	19,524	-	19,524	109,221	-	92,981	-	202,202	-	84,867	182,895	273,852	561,414	(164,473)	(193,286)	(69,698)	(21,246)
V112	TREMBLE CO FISCAL COURT	668,363	474,228	281,329	28,402				(12,728)	15,674	-	15,674	23,333	-	20,376	-	47,743	-	20,790	40,031	27,821	88,048	(17,282)	(11,577)	(7,600)	(4,346)
V114	UNION COUNTY FISCAL COURT	4,544,643	5,936,568	3,821,057	315,522				(18,473)	(504,861)	-	(504,861)	282,842	-	24,043	6,440	98,724	-	24,942	47,263	418,148	489,900	(160,928)	(141,627)	(154,772)	(14,864)
V115	WASHINGTON CO FISC COURT	1,199,892	1,544,736	918,346	92,516				(61,019)	31,497	-	31,497	77,966	-	70,313	11,413	175,772	-	67,720	130,414	194,708	392,842	(89,580)	(75,587)	(38,159)	(13,744)
V119	CITY OF HIGHLAND HEIGHTS	2,421,396	3,117,590	1,961,385	196,713				(192,088)	34,676	-	34,676	157,341	-	133,992	116,606	312,988	-	116,606	243,399	202,297	602,336	(497,961)	(215,068)	(44,739)	(28,239)
V120	WOODFORD CO FISCAL COURT	4,091,367	5,267,207	3,111,357	315,458				72,953	388,411	-	388,411	265,844	-	226,117	176,059	668,222	-	210,909	444,683	150,249	824,640	(83,545)	(122,797)	(24,426)	(41,629)
V139	CITY OF EDWARDSVILLE	19,293,766	24,836,133	14,786,098	1,487,400				92,698	1,580,156	-	1,580,156	1,274,328	-	1,067,138	1,074,395	3,394,861	-	1,088,792	2,096,787	999,070	4,384,668	(777,197)	201,381	(23,899)	(196,074)
V171	CITY OF ADAMSVILLE	218,003	280,656	166,850	16,809				21,492	38,301	-	38,301	14,165	-	12,059	144,393	170,617	-	12,804	23,694	11,371	47,568	40,385	6,661	24,529	1,727
V196	CITY OF BUTLER	175,617	226,088	134,409	13,541				(11,041)	2,500	-	2,500	11,411	-	9,718	-	21,124	-	9,911	19,087	28,108	57,106	(15,392)	(8,834)	(9,238)	(2,537)
V197	CITY OF HAZARD	370,809	446,767	267,242	26,888				(2,931)	18,255	-	18,255	17,603	-	14,966	12,663	45,113	-	15,200	29,445	14,481	59,216	(1,148)	2,934	(4,620)	(3,209)
V205	BARREN/METCALFE CO AMB SR	7,983,498	10,285,645	6,114,821	616,017				1,877	617,694	-	617,694	519,137	-	441,945	742,882	1,035,964	-	450,913	868,364	455,815	1,775,052	(407,532)	(122,351)	(21,436)	(87,769)
V208	CITY OF PREVILLE	2,390,525	3,077,551	1,829,656	184,318				(815,505)	(631,187)	-	(631,187)	155,330	-	132,234	-	287,564	-	134,917	259,822	1,219,738	1,614,477	(696,628)	(346,744)	(240,169)	(112,432)
V230	CITY OF DWENSDRO	53,500,832	68,298,874	40,600,526	4,090,367				836,213	4,906,880	-	4,906,880	3,497,077	-	2,934,231	2,845,773	9,227,375	-	2,894,068	5,795,954	344,354	9,306,287	(608,681)	1,194,483	29,292	331,388
V247	CITY OF RADCLIFF	14,273,371	18,375,474	10,924,229	1,100,525				(75,007)	1,025,518	-	1,025,518	927,446	-	789,542	1,524,192	3,241,180	-	805,563	1,551,347	850,606	3,207,518	(324,897)	219,427	251,573	(112,479)
V259	CITY OF BELLEVILLE	3,500,114	4,498,081	2,679,858	269,871				(16,986)	250,775	-	250,775	227,448	-	193,611	196,988	528,094	-	197,946	385,021	122,180	700,093	(189,650)	27,845	(68,728)	(61,609)
V376	CITY OF BIREA	12,175,252	15,931,893	9,473,513	954,176				3,215,844	4,170,020	-	4,170,020	884,313	-	684,548	5,308,054	6,795,725	-	698,438	1,345,047	607,387	2,657,872	7,496,709	1,518,250	(115,200)	(113,667)
V408	UNION EMERGENCY SERVICES	9,485,454	12,211,531	7,259,761	731,361				308,701	1,040,062	-	1,040,062	816,942	-	524,095	484,866	1,626,899	-	535,342	1,030,957	91,557	1,657,868	(700,671)	222,121	(79,961)	(105,055)
V447	CITY OF ELIZABETHTOWN	28,900,316	37,261,158	22,115,068	2,228,312				602,933	2,891,245	-	2,891,245	1,877,867	-	1,598,642	1,569,716	5,446,243	-	1,651,081	3,141,123	736,600	5,508,894	(181,665)	789,363	(22,013)	(323,813)
V608	WALTON FIRE DISTEMS	7,403,828	9,145,437	5,438,967	547,729				64,568	612,297	-	612,297	461,588	-	392,963	196,739	1,051,280	-	400,927	772,302	243,285	1,416,314	(161,846)	1,746	(449,803)	(85,141)
V647	CITY OF VINE GROVE	1,156,514	1,480,406	885,451	89,720				63,789	152,971	-	152,971	75,173	-	63,996	145,817	286,386	-	65,294	125,743	214,179	405,414	(53,271)	(55,736)	150	(19,567)
V708	HEBSON FIRE PROTECTION DI	11,399,655	17,263,399	10,255,971	1,031,143				166,321	1,199,666	-	1,199,666	870,661	-	741,201	496,542	2,108,604	-	746,441	1,490,363	190,524	2,364,128	(107,851)	211,889	(147,625)	(149,860)
V808	POINT PLEASANT FIRE DIST	3,796,512	4,887,612	2,905,688	292,724				(62,241)	230,483	-	230,483	246,687	-	210,078	401,850	854,544	-	214,268	412,638	148,319	775,223	(24,513)	88,241	42,672	(33,039)
V939	CITY OF WILCOX	5,991,240	8,056,498	3,996,652	392,555				(178,973)	113,582	-	113,582	390,811	-	332,408	310,845	780,393	-	287,843	561,363	164,231	1,404,917	(122,636)	(166,160)	(86,881)	(93,021)
V959	CITY OF CLAVINGTON	72,933,445	93,894,448	55,820,297	5,623,430				(1,307,467)	4,315,973	-	4,315,973	4,739,017	-	4,034,378	2,206,812	10,908,227	-	4,116,243	7,927,026	5,938,136	17,981,405	(3,293,213)	(1,800,957)	(1,124,990)	(770,191)
<b>TOTAL</b>		<b>2,572,005,669</b>	<b>3,311,188,608</b>	<b>1,968,503,289</b>	<b>198,110,323</b>				<b>(486,435)</b>	<b>197,873,888</b>	-	<b>197,873,888</b>	<b>167,122,377</b>	-	<b>142,272,361</b>	<b>143,259,</b>										

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

**Note 1 - Organization**

Under the provisions of Kentucky Revised Statutes Sections 61.505 and 78.782, the Kentucky Public Pensions Authority (KPPA) oversees the administration and operation of the personnel and accounting systems for the County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous), collectively CERS. Although the assets of CERS are invested as a whole, each plan's assets are accounted for separately, invested according to plan-specific asset allocation goals, and are used only for the payment of benefits to the members of that fund and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 78.630.

The CERS Board has nine trustees. Three elected by the membership and six appointed by the Governor. For more information on the Board and its makeup including bios for each trustee, please visit the KPPA website, [kyret.ky.gov](http://kyret.ky.gov).

CERS Nonhazardous and CERS Hazardous are cost-sharing multiple-employer 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 and 68. The net pension liability at June 30, 2024, 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, 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.

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

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

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

- employer contributing entity and reporting code;
- the amount of the employer contributing entity's contributions; and,
- the employer contributing entity's contributions as a percentage of total employer contributions, 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, 2024, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	CERS <u>Nonhazardous</u>	CERS <u>Hazardous</u>
Total Pension Liability	\$ 15,576,667	\$ 5,988,903
Fiduciary Net Position	9,596,244	3,416,897
Net Pension Liability	<u>\$ 5,980,423</u>	<u>\$ 2,572,006</u>

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

For financial reporting, the actuarial valuation was performed by Gabriel Roeder Smith (GRS). GRS completed reports by plan in compliance with GASB Statement No. 67, *Financial Reporting for Pension Plans* for the fiscal year ended June 30, 2024. The total pension liability, net pension liability (NPL), and sensitivity information are based on an actuarial valuation date of June 30, 2023. The total pension liability was rolled forward from the valuation date to the plan's fiscal year ended June 30, 2024, using generally accepted actuarial principles.

The actuarial assumptions are:

Inflation	2.50%
Payroll Growth Rate	2.00% for CERS Nonhazardous and CERS 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 CERS 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.

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

**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 Annual Comprehensive Financial Report (ACFR).

**Basis of Accounting**

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

**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.

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

**Note 4 - Reconciliation of Employer Contributions**

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Fiduciary Net Position as of June 30, 2024, are presented below (\$ in thousands):

	CERS Nonhazardous	CERS Hazardous
Per GRS Schedule A	\$ 732,743	\$ 308,091
Retired Reemployed	21,191	8,478
Pension Spiking	31	68
*Other Employer Contributions	6,951	2,297
Interest	165	587
Write-Offs/Refunds	(1)	-
Sick Leave	3,528	1,772
Outstanding Checks	170	
<b>Total</b>	<b>\$ 764,778</b>	<b>\$ 321,293</b>
Employer Contributions per Statement of Change in Fiduciary Net Position	\$ 764,778	\$ 321,293
	<u>\$ -</u>	<u>\$ -</u>
	0.00%	0.00%

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

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

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

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

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

Valuation Date	June 30, 2022 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	2.0% 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	2.30%
Salary Increase	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55 % to 19.05%, varies by service for CERS Hazardous
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 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.

**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. The net pension liability as of June 30, 2024 is based on the June 30, 2023 actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are amortized over a closed five-year period.



Blue & Co., LLC / 250 West Main Street, Suite 2900 / Lexington, KY 40507  
 main 859.253.1100 fax 859.253.1384 email blue@blueandco.com

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

To the Members  
 County Employees Retirement System  
 Frankfort, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the schedules of employer allocations of the County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) as of and for the fiscal year ended June 30, 2024, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the CERS Nonhazardous and CERS Hazardous Pension Plans as of and for the fiscal year ended June 30, 2024 and have issued our report thereon dated March 20, 2025.

### ***Internal Control over Financial Reporting***

In planning and performing our audit of the schedules of employer allocations, we considered County Employees Retirement System’s (CERS) internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedules of employer allocations, but not for the purpose of expressing an opinion on the effectiveness of CERS’s internal control. Accordingly, we do not express an opinion on the effectiveness of CERS’s internal control.

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

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



**County Employees Retirement System  
Report on Internal Control (Continued)**

***Compliance and Other Matters***

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

***Purpose of this Report***

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

*Blue & Co., LLC*

Lexington, Kentucky

March 20, 2025