

KENTUCKY RETIREMENT SYSTEMS
BOARD OF TRUSTEES
SPECIAL CALLED MEETING
JUNE 7, 2018 AT 10:00 A.M., ET
1270 LOUISVILLE ROAD, FRANKFORT, KENTUCKY 40601

1. Roll Call
2. [Approval of Minutes – April 19, 2018*](#)
3. Public Comment
4. [Investment Committee and Portfolio Report* - Neil Ramsey/Rich Robben](#)
 - [Wilshire Asset Allocation Approval](#)
 - Actuarial Update- David Eager/Karen Roggenkamp/GRS
 - June 30, 2018 Actuarial Valuations
 - 2019 Experience Study
5. [Audit Committee Report* - John Chilton/Kristen Coffey](#)
 - [GASB 68 and 75 Audit Report – Dean Dorton Allen Ford, PLLC](#)
 - [Financial Statements as of March 31, 2018 - Karen Roggenkamp](#)
 - [Cash Flow/Net Position Reports – Karen Roggenkamp](#)
 - [Budget-to-Actual Expense Quarterly Report - Karen Roggenkamp](#)
 - [Hazardous Duty Positions - Karen Roggenkamp](#)
6. [Retiree Health Plan Committee Report* - David Rich/Connie Pettyjohn](#)
7. [Fiduciary Liability Insurance* - David Eager/Karen Roggenkamp/Mark Blackwell](#)
8. [Committee Assignment Approval* – Dave Harris](#)
9. [KRS Update – David Eager](#)
 - [2018 Legislation Project Implementation](#)
 - [HB 362](#)
 - [Staffing Update- Liza Welch/Erin Surratt](#)
 - [Other](#)
10. [Legal and Personnel Matters* - \(Closed Session\)](#)
11. [Adjourn KRS Board Meeting*](#)
12. [Perimeter Park West, Inc. \(PPW\) Annual Shareholder Meeting* - Karen Roggenkamp](#)
 - [Appoint Board Membership](#)
 - [Update Plan Share Allocation](#)
 - [Lawful Acts Ratification of PPW Officers, Directors, and Agents since May 18, 2017](#)
13. [Adjourn PPW Meeting*](#)

**Board Action required*

MINUTES OF MEETING #416
BOARD OF TRUSTEES KENTUCKY RETIREMENT SYSTEMS
ANNUAL MEETING APRIL 19, 2018 AT 10:00A.M.
1270 LOUISVILLE ROAD, FRANKFORT, KENTUCKY 40601

At the Annual Meeting of the Board of Trustees held on April 19, 2018 the following members were present: Joe Brothers, John Chilton, Raymond Connell, William Cook, Kelly Downard, JT Fulkerson, David Gallagher, David Harris, Sherry Kremer, Matthew Monteiro, Keith Peercy, Betty Pendergrass, Jerry Powell, Neil Ramsey, David Rich, and Sec. Thomas Stephens. John Farris arrived at 10:54 a.m. Staff members present were David Eager, Karen Roggenkamp, Mark Blackwell, Erin Surratt, Rich Robben, Connie Davis, Kristen Coffey, Connie Pettyjohn, Shawn Sparks, Katherine Rupinen, Joseph Bowman, Shaun Case, Jared Crawford, Kimberly Smith, Elizabeth Smith, Ann Case, Rebecca Adkins, Marlane Robinson and Alane Foley. Also present were Chris Schaefer, Paul Harnice, Larry Totten, Doug Price, Cary Suddeth, Teresa Sanders, Chris Biddle, Michele Hill, Rebecca Heckler, Steve Starkweather, Bo Cracraft, Eric Kennedy and Shellie Hampton. Larry Loew and Tracey Garrison from Humana were also present.

Mr. Harris (Vice Chair) called the meeting to order.

Ms. Alane Foley called roll.

Mr. Harris introduced agenda item *KRS Employee Service Recognition Awards*. Ms. Marlane Robinson introduced the employees that were to receive their Five, Ten, Fifteen, Twenty and Twenty-Five Year Service Awards.

Mr. Harris introduced agenda item *Ratification of KERS Election*. Ms. Kristen Coffey reviewed the results of the KERS election and asked that the Board accept the external auditor's certification letter naming Sherry Lynn Kremer and Raymond Campbell Connell the winners of the KERS Fall/Winter 2018 Board election. Ms. Pendergrass moved and was seconded by Mr. Powell to accept this certification letter. The motion passed unanimously.

Mr. Harris introduced agenda item *Introduction and Oath of Office of Newly Elected Trustees*. Ms. Alane Foley, as Notary, administered the Oath of Office to Ms. Kremer and Mr. Connell.

Mr. Harris introduced agenda item *Approval of Minutes #415*. Sec. Stephens moved and was seconded by Mr. Powell to approve the minutes. The motion passed unanimously.

Mr. Harris introduced the agenda item *Legislative Update*. Mr. Eager, Mr. Blackwell and Mr. Sparks provided a Legislative update to the Board. This was for informational purposes only.

Mr. Harris introduced agenda item *Other Business: KRS Update and IT Department Presentation*. Mr. Eager provided a KRS update and introduced Ms. Rebecca Adkins, she provided an IT Department presentation to the Board. This was for informational purposes only.

Mr. Farris entered the meeting at 10:54 a.m.

Mr. Farris introduced agenda item *Other Business: Other Items*. Ms. Roggenkamp provided an update regarding the CERS contribution rates. HB 362 phases in the CERS Hazardous and Non-Hazardous contribution rates over a ten-year period. Actuaries will be providing the 2019 contribution rates along with subsequent projected rates. Ms. Roggenkamp asked that the Board approve the release of these rates to the employers as soon as they are received. Ms. Pendergrass moved and was seconded by Mr. Gallagher to approve the release of the 2019 rates along with the projected rates as soon as possible. The motion passed unanimously.

Mr. Farris asked the Board to ratify the formation and appointment to the Special Litigation Committee. This Committee consists of Mr. Farris, Mr. Harris, Mr. Chilton and Mr. Ramsey. Mr. Downard moved and was seconded by Mr. Powell to approve the formation and appointments to the Special Litigation Committee. The motion passed unanimously.

Mr. Farris introduced agenda item *Executive Director Discussion*. Mr. Farris would like to remove “Interim” from his title. Mr. Rich brought up a discussion regarding compensation, this will be discussed at the next Board Meeting.

Sec. Stephens moved and was seconded by Mr. Harris to remove ‘Interim’ from Mr. Eager’s title, review his employment contract to be voted on at the next Board Meeting. This does not preclude an Executive Director search at a later date. This motion passed unanimously.

Mr. Farris introduced agenda item *Closed Session*. Mr. Powell moved and was seconded by Mr. Ramsey to go in to closed session. The motion passed unanimously.

Mr. Farris read the following statement and the meeting moved into closed session: A motion having been made in open session to move into closed session for a specific purpose, and such motion having carried by majority vote in open, public session, the Board shall now enter closed session to consider litigation, pursuant to KRS 61.810(1)(c), because of the necessity of protecting the confidentiality of the Systems’ litigation strategy and preserving any available attorney-client privilege. All public attendees exited the meeting.

Mr. Farris called the meeting back in to open session and asked if there was a motion to approve the recommendation of the Special Litigation Committee to approve the “Joint Motion to the Court and Parties” whereby KRS status as “nominal defendant” does not change and is agreeable to plaintiffs moving forward. Mr. Powell moved and was seconded to approve this motion. The motion passed unanimously with Mr. Cook abstaining from the vote.

Mr. Farris introduced agenda item *Election of the KRS Board of Trustees Offices: Chair and Vice Chair*. Mr. Farris made a motion to elect Mr. Dave Harris as the new Chair, and Mr. Keith Percy as the new Vice Chair. Ms. Pendergrass seconded this motion. This motion passed unanimously.

As the new Chair, Mr. Harris addressed the Board and expressed his plans to change the May 17, 2018 Board Meeting to a date in June.

There being no further business, Ms. Pendergrass made a motion and was seconded by Mr. Powell to adjourn the meeting at 12:30 p.m. to meet again on June 7, 2018 or upon the call of the Interim Executive Director or the Chair of the Board of Trustees.

Copies of all documents presented are incorporated as part of the Minutes of the Board of Trustees as of April 19, 2018

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CERTIFICATION

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

Recording Secretary

We, the Chair of the Board of Directors of the Kentucky Retirement Systems and Executive Director of the Kentucky Retirement Systems, do certify that the Minutes of Meeting Number 416, held on April 19, 2018, were approved on June 7, 2018.

Chair of the Board of Directors

Interim Executive Director

I have reviewed the Minutes of the April 19, 2018 Board of Trustees Meeting for content, form, and legality.

Executive Director
Office of Legal Services



**KENTUCKY RETIREMENT SYSTEMS
INVESTMENTS**



To: KRS Investment Committee of the Board of Trustees
From: Richard Robben, Interim Executive Director of Investments
Date: June 7th, 2018
Subject: Report on Recent Investment Staff Activities

Investment Activity

New States Capital Partners Fund II (Private Equity)- The Investment Committee approved a \$25MM investment in the Fund at the February 6th, 2018 meeting, however due to the requirements of 2017 SB2, New States has declined to accept our investment.

Davidson Kempner LP (Absolute Return)- In March, we received noticed from DK requesting KRS to withdraw our ~\$70MM investment in the fund, citing the requirements of 2017 SB2 and recent litigation involving KRS as the reasons.

Equity Reduction (Public Equities) – At the beginning of April staff conducted another equity reduction trade, removing roughly \$365MM of exposure (Pension \$250MM, Insurance \$115MM).

Manulife Global Fixed Income (Core Fixed Income)- On April 9th, KRS sent an additional deposit of \$135MM to our existing Manulife Global Bond portfolio. These funds were the result of a reduction to our public equity exposure at the beginning of the month.

BNY Mellon Intermediate Credit Index CTF (Core Fixed Income)- On April 18th KRS made an additional deposit of \$288MM to the BNY Int Credit Index Fund. These funds were the result of a reduction to our public equity exposure at the beginning of the month.

Shenkman Capital (US Bank Loans) – On May 22nd staff made an additional deposit of \$40MM to Shenkman.

New Asset Allocations Approved

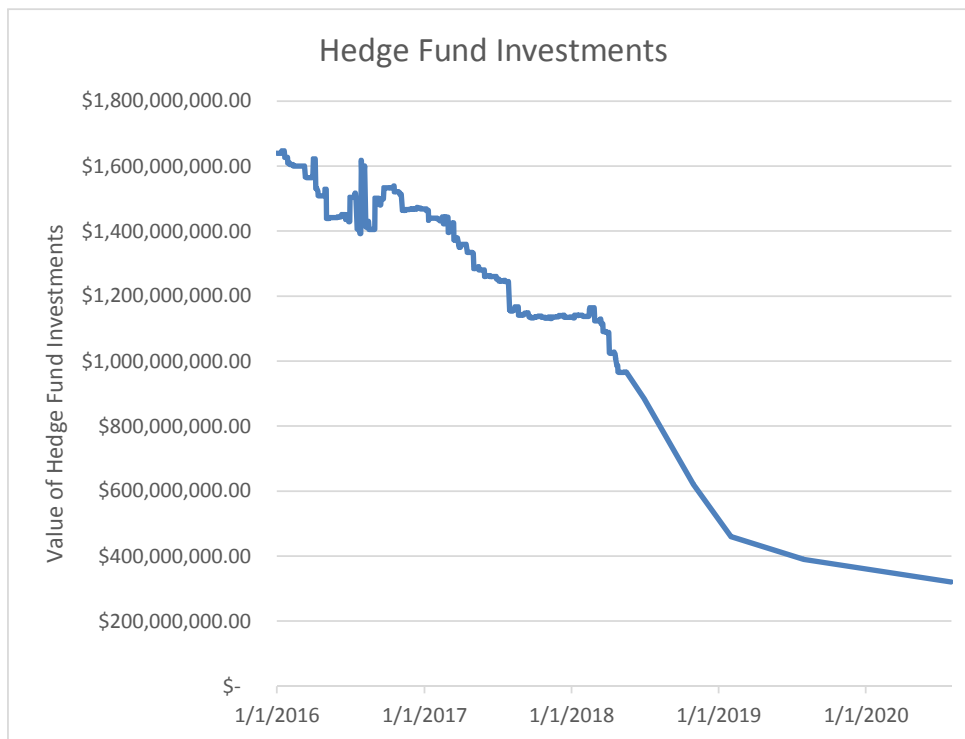
At the May 1st Investment Committee meeting our new general consultant, Wilshire Associates, presented their first asset liability study which contained a proposal for new asset allocations for all systems. While this proposal contained a recommendation to increase our equity exposure in the CERS, KERS-Hazardous, and all Insurance plans, it also suggested a substantial reduction to the equity positions in the KERS and SPRS plans because of their server underfunded status. No action was taken at the meeting because the committee wanted more time to study the recommendations, and asked Wilshire to rerun their

analysis for the KERS and SPRS plans to reflect the increased funding recently provided by the legislature. Wilshire was also asked to focus on increasing the probability of the KERS and SPRS plans hitting the assumed rate of return of 5.25% over a 10 year period, while decreasing the annual volatility that those plans are expected to experience. On June 7th Wilshire presented a new Asset Allocation for those plans, and the recommended allocations for all 10 plans were approved by the Committee. Those allocations are presented in Appendix A.

Continued Restructuring of Absolute Return Investments

Staff continued their work to review and restructure our Absolute Return portfolio. In Late 2016, the Investment Committee started a detailed review of the entire absolute return portfolio. In March 2017 KRS began to redeem some investments, and to transfer several investment previously held with our fund-of-funds vehicle to direct ownership by KRS. In October 2017 our new general investment consultant, Wilshire, began their review of the absolute return portfolio, and provided recommendations to staff in early 2018. In April, staff issued redemption notices to two more funds, and on May 7th 2018 KRS issued a full redemption notice to Prisma indicating our desire to fully liquidate our last fund-of-funds investment. Prisma provided KRS a schedule of liquidations on May 18th. They estimate that KRS will receive \$265,300,000 (48.7%) in October 2018, \$159,000,000 in January 2019 (29.2%), \$68,600,000 (12.6%) in July 2019, \$44,100,000 (8.1%) in July 2020, and the remainder in early 2021.

Overall hedge fund investments at KRS have been reduced from a high of \$1,646,000,000 in January 2016 down to \$965,325,000 as of May 2018. Of that total, roughly \$600,000,000 is currently in the redemption que, and should be realized over the next 24 months.



Investment Guideline Waivers

The Investment Committee granted 3 guideline waivers at the February 6th meeting and agreed to review each of these waivers at all subsequent meetings. Two of these waivers are still in effect:

1. Staff was granted a waiver of the requirement that each of our external investment managers should be visited annually on-site by KRS staff.
2. Staff was granted a waiver of the requirement to rebalance assets within the Absolute Return, Real Estate, and Fixed Income asset classes as the transition to our new asset allocation policy is ongoing.

Performance

PENSION (Net of Fees)					
	Mar-18	FYTD	1Yr	3Yr	5Yr
Total Pension Fund	-0.17%	7.72%	11.19%	7.02%	7.38%
Allocation Benchmark	-0.49%	7.21%	10.65%	6.87%	7.64%
	0.32%	0.51%	0.54%	0.15%	-0.26%
IPS Benchmark	-0.37%	6.09%			
	0.20%	1.63%			
KERS	-0.20%	6.80%	10.07%	6.31%	6.97%
Benchmark	-0.35%	6.44%	9.65%	6.54%	7.31%
	0.15%	0.36%	0.42%	-0.23%	-0.34%
KERS-HAZ	-0.17%	7.83%	11.34%	7.15%	7.45%
Benchmark	-0.53%	7.51%	11.01%	6.93%	7.60%
	0.36%	0.32%	0.33%	0.22%	-0.15%
CERS	-0.17%	7.90%	11.40%	7.16%	7.46%
Benchmark	-0.53%	7.51%	11.00%	6.90%	7.59%
	0.36%	0.39%	0.40%	0.26%	-0.13%
CERS-HAZ	-0.15%	7.88%	11.38%	7.19%	7.47%
Benchmark	-0.53%	7.51%	11.00%	6.90%	7.59%
	0.38%	0.37%	0.38%	0.29%	-0.12%
SPRS	-0.24%	6.95%	10.15%	6.11%	6.82%
Benchmark	-0.40%	6.82%	10.06%	6.50%	7.32%
	0.16%	0.13%	0.09%	-0.39%	-0.50%

Insurance Plan Performance

INSURANCE (Net of Fees)					
	Mar-18	FYTD	1Yr	3Yr	5Yr
Total Insurance Fund	-0.12%	8.02%	11.56%	7.29%	7.33%
Allocation Benchmark	-0.42%	7.60%	11.17%	7.20%	7.91%
	0.30%	0.42%	0.39%	0.09%	-0.58%
IPS Benchmark	-0.39%	6.11%			
	0.27%	1.91%			
KERS-INS	-0.43%	7.24%	10.64%	6.86%	6.91%
Benchmark	-0.42%	7.68%	11.05%	7.02%	7.70%
	-0.01%	-0.44%	-0.41%	-0.16%	-0.79%
KERSH-INS	-0.16%	7.91%	11.42%	7.20%	7.32%
Benchmark	-0.42%	7.69%	11.17%	7.06%	7.74%
	0.26%	0.22%	0.25%	0.14%	-0.42%
CERS-INS	-0.05%	8.14%	11.69%	7.34%	7.40%
Benchmark	-0.42%	7.69%	11.24%	7.10%	7.77%
	0.37%	0.45%	0.45%	0.24%	-0.37%
CERSH-INS	-0.03%	8.21%	11.79%	7.43%	7.40%
Benchmark	-0.42%	7.69%	11.24%	7.10%	7.77%
	0.39%	0.52%	0.55%	0.33%	-0.37%
SPRS-INS	-0.03%	8.25%	11.85%	7.41%	7.43%
Benchmark	-0.42%	7.69%	11.24%	7.11%	7.78%
	0.39%	0.56%	0.61%	0.30%	-0.35%



WILSHIRE ASSOCIATES

Wilshire Consulting



Recommended Asset Allocation Policies

June 7, 2018

Wilshire Consulting



Summary of Recommendations KERS Non-Hazardous and SPRS

- The recommended Asset Allocation Policy achieves the following:
 - Maintains approximately 60% probability of achieving assumed rate of return – 5.25%
 - Increases projected liquidity profile by roughly 30%
 - Decreases expected annual volatility by over 10%
 - Decreases sensitivity to economic growth cycles by 14%

Wilshire Consulting



Summary of Recommendations

KERS/CERS Hazardous, CERS Non-Hazardous, and Insurance Plans

- The recommended Asset Allocation Policy achieves the following:
 - Maintains approximately 50% probability of achieving assumed rate of return – 6.25%
 - Maintains similar risk profile
 - Increases projected liquidity profile by roughly 23%

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Recommended Policy

Recommended Policy & Compliance Bands for KERS Non-Hazardous and SPRS

Asset Class	KERS (NH) & SPRS		Compliance Bands			Current Allocations (5/21)	
	Current Policy	Wilshire Recommendation	Min	-	Max	KERS (NH)	SPRS
US Equity	17.50%	15.75%	10.00%	-	25.00%	16.20%	15.75%
Non-US Equity	17.50%	15.75%	10.00%	-	25.00%	20.30%	15.75%
High Yield / Credit Fixed Income	17.00%	15.00%	10.00%	-	25.00%	14.70%	15.00%
Private Equity	<u>10.00%</u>	<u>7.00%</u>	5.00%	-	15.00%	<u>11.90%</u>	<u>7.00%</u>
Total Growth	62.00%	53.50%	50.00%	-	65.00%	63.10%	53.50%
Core Fixed Income	10.00%	20.50%	15.00%	-	25.00%	15.60%	20.50%
Cash	<u>3.00%</u>	<u>3.00%</u>	0.00%	-	5.00%	<u>3.60%</u>	<u>3.00%</u>
Total Fixed Income / Liquidity	13.00%	23.50%	15.00%	-	26.00%	19.20%	23.50%
Real Estate	5.00%	5.00%	0.00%	-	10.00%	3.30%	5.00%
Hedge Funds / Opportunistic	10.00%	3.00%	0.00%	-	10.00%	6.30%	3.00%
Real Return	<u>10.00%</u>	<u>15.00%</u>	5.00%	-	20.00%	<u>8.10%</u>	<u>15.00%</u>
Total Diversifying	25.00%	23.00%	15.00%	-	25.00%	17.70%	23.00%
Total Assets	100.00%	100.00%				100.00%	100.00%
Total Illiquid Assets	30.90%	21.80%					
Standard Deviation of Return	10.55%	9.41%					
+(-) in SD of Return (bps)		-114					
Sharpe Ratio	0.43	0.45					
Cash Yield	3.08%	3.37%					
<u>Contribution to Asset Volatility (%):</u>							
Growth	86.7	81.5					
Fixed Income / Liquidity	1.5	4.2					
Diversifying	11.8	14.3					

Total Illiquid Assets are comprised of 20% of High Yield / Credit Fixed Income, Private Equity, Real Estate, Hedge Funds / Opportunistic and 25% of Real Return.

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Recommended Policy

Recommended Policy & Compliance Bands for KERS Hazardous, CERS (Hazardous and Non-Hazardous) and Insurance Plans

Asset Class	KERS (H), CERS (H / NH) & Insurance Plans		Compliance Bands		
	Current Policy	Wilshire Recommendation	Min	-	Max
US Equity	17.50%	18.75%	10.00%	-	25.00%
Non-US Equity	17.50%	18.75%	10.00%	-	25.00%
High Yield / Credit Fixed Income	24.00%	15.00%	5.00%	-	20.00%
Private Equity	<u>10.00%</u>	<u>10.00%</u>	7.00%	-	13.00%
Total Growth	69.00%	62.50%	60.00%	-	66.00%
Core Fixed Income	4.00%	13.50%	7.00%	-	18.00%
Cash	<u>2.00%</u>	<u>1.00%</u>	0.00%	-	5.00%
Total Fixed Income / Liquidity	6.00%	14.50%	10.00%	-	18.00%
Real Estate	5.00%	5.00%	0.00%	-	10.00%
Hedge Funds / Opportunistic	10.00%	3.00%	0.00%	-	10.00%
Real Return	<u>10.00%</u>	<u>15.00%</u>	5.00%	-	20.00%
Total Diversifying	25.00%	23.00%	15.00%	-	26.00%
Total Assets	100.00%	100.00%			
Total Illiquid Assets	32.30%	24.80%			
Standard Deviation of Return	10.93%	10.95%			
+ / (-) in SD of Return (bps)		2			
Sharpe Ratio	0.42	0.42			
Cash Yield	3.42%	3.23%			
Contribution to Asset Volatility (%):					
Growth	88.0	85.9			
Fixed Income / Liquidity	0.5	2.1			
Diversifying	11.5	12.0			

Total Illiquid Assets are comprised of 20% of High Yield / Credit Fixed Income, Private Equity, Real Estate, Hedge Funds / Opportunistic and 25% of Real Return.

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Asset Class Assumptions

As of December 31, 2017

- Wilshire’s asset class return, risk and correlation assumptions are developed based on 10-year forward looking expectations, adjusted to incorporate recent trends.
- Return expectations represent a passive investment (beta) and do not reflect any value added from active management (alpha).

	US Equity	Non-US Equity	Core Fixed Income	High Yield / Credit	Real Estate	Hedge Funds	Real Return	Private Equity	Cash
Expected Return (%)	6.25	6.45	3.55	4.95	6.90	4.75	5.75	8.75	1.75
Expected Risk (%)	17.00	18.75	5.15	10.00	14.00	4.60	7.75	28.00	1.25
Correlations									
US Equity	1.00								
Non-US Equity	0.83	1.00							
Core Fixed Income	0.28	0.09	1.00						
High Yield / Credit Fixed Income	0.54	0.45	0.25	1.00					
Real Estate	0.54	0.47	0.19	0.57	1.00				
Hedge Funds	0.43	0.55	0.08	0.58	0.32	1.00			
Real Return	0.44	0.51	0.30	0.55	0.64	0.50	1.00		
Private Equity	0.74	0.67	0.31	0.34	0.51	0.42	0.46	1.00	
Cash	-0.05	-0.08	0.19	-0.10	-0.05	0.07	0.04	0.00	1.00

Custom Hedge Fund basket assumption is representative of the strategic objective of KRS’ Hedge Fund portfolio and is comprised of 62.5% Relative Value, 25.0% Equity Market Neutral and 12.5% Global Macro.

Custom Real Return basket assumption represents a mix of 75% Public Real Assets and 25% Private Real Assets.

High Yield / Credit assumption utilizes Wilshire’s standard High Yield assumption.

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Important Information



In preparing the analysis in this report, Wilshire has used information and data provided to us by third parties believed to be reliable, including the investment managers and market index providers discussed herein, . We have relied on such data and information as being complete and accurate. We have not independently verified and make no representations or warranties as to the accuracy or completeness of the data or information. Wilshire accepts no responsibility or liability (including for indirect, consequential or incidental damages) for any error, omission or inaccuracy in such information and for results obtained from its use. Information and opinions are as of the date indicated, and are subject to change without notice. Wilshire assumes no duty to update this material.

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Principle Assumptions

Economic Assumptions

- Investment return assumption
 - Price inflation assumption + real return assumption
- Salary Increase Assumption
 - Price inflation assumption + productivity assumption + assumed merit increases
- Payroll growth rate
 - Price inflation with consideration for anticipated membership change

Demographic Assumptions

- Mortality Rates
- Retirement Rates
- Withdrawal Rates
- Disability Rates
- Various other assumptions for both pension and insurance plans





KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

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To: Kentucky Retirement Systems Board of Trustees

From: John E. Chilton, CPA, Chair
Audit Committee of the Board of Trustees

Kristen N. Coffey *KNC*
Division Director, Internal Audit Administration

Date: June 7, 2018

Subject: May 3, 2018 Audit Committee Meeting

The Audit Committee held a regularly scheduled meeting on May 3, 2018. The purpose of the meeting was to review and discuss the following items:

1. Items with Requested Board Action

- a. *Mr. Keemer and Mr. Overhauls from Dean Dorton Allen Ford presented the results of the GASB 68 and GASB 75 audits.*

Committee Action: The Audit Committee approved the GASB 68 and GAB 75 audits.

RECOMMENDATION: The Audit Committee requests the Board of Trustees ratify the actions taken by the Audit Committee

- b. *Ms. Roggenkamp presented 32 requests for Hazardous Position Classifications. Clarification was provided regarding the duties of the requested positions.*

Committee Action: The Audit Committee approved the requested Hazardous Duty positions.

RECOMMENDATION: The Audit Committee requests the Board of Trustee ratify the actions taken by the Audit Committee

2. Items with Audit Committee Action, but no Requested Board Action

- a. *The Audit Committee reviewed the minutes of the prior Audit Committee meeting.*

Committee Action: The Audit Committee approved the minutes of the prior Audit Committee meeting.

3. Items Presented for Informational Purposes Only – No Action Required

a. To be Presented Separately at Board Meeting

Ms. Karen Roggenkamp presented the net position of the pension and insurance funds

Ms. Karen Roggenkamp presented the year-to-date KRS administrative expenses. KRS expenses are lower than budget due to lower staffing levels.

Ms. Ann Case presented a review of cash flows for all five pension and insurance plan.

Ms. Kristen Coffey presented an update on the status of the ongoing fiscal year 2018 audit being completed by the APA. The APA has started the audit process with the Division of Enterprise and Technology Services. The financial aspect of the audit is set to begin in late May or early June. As a result of staff turnover during the past year, KRS is anticipating some findings in the APA audit report. In addition, the APA requests strict deadlines for requested information. Many of the employees working with the APA are the same ones tasked with implementing new 2018 legislation. As a result, there could be delays in getting things to the APA by their initial deadline, but KRS staff will work with the APA on extended deadlines.

Requests for applications for the upcoming State Police Retirement Systems election were mailed on May 18, 2018. Applications are due by July 31, 2018. At the September 2018 meeting, the Board may nominate up to three candidates to be placed on the ballot.

b. Not Presented Separately at Board Meeting

Ms. Erin Surrat presented a review of the factors for optional forms of payment and service purchases. Originally, this was to be voted on by the Audit Committee; however, it was decided this should go to the Actuarial Committee instead. This item will be presented to the Board once the Actuarial Committee has reviewed it.

Kristen Coffey introduced the new employees of the Division of Internal Administration to the Audit Committee and provided a brief biography for each staff member.

Ms. Liz Smith discussed outstanding invoices. The largest outstanding amounts related to pension spiking and sick leave. Kentucky State Police have the largest outstanding balance - \$11,576,316.

Ms. Karen Roggenkamp discussed Information Disclosures for the 1st quarter of calendar year 2018. There were 6 internal disclosures affecting 10 members and 11 external disclosures affecting 57 members.

Ms. Kristen Coffey presented the an update on the release of the Statewide Single Audit of the Commonwealth of Kentucky for fiscal year ended June 30, 2017. Since the APA did not conduct the fiscal year 2017 audit, no findings were noted for KRS.

Ms. Kristen Coffey presented the Internal Audit budget. Currently, the Division of Internal Audit Administration is on track to be below budget for fiscal year 2018.

Ms. Kristen Coffey presented an update on the anonymous tips. Currently, there are ten cases being actively investigated, including four new cases. Three cases have been closed.

Ms. Kristen Coffey presented the annual Independence Statements for Ms. Coffey, Mr. Crawford, and Ms. Smith for fiscal years 2018 and 2019.

Ms. Kristen Coffey presented an update on the status of current audits. At this time, the Division of Internal Audit Administration is working on four audits. The results of the audits will be presented to the Audit Committee and the Board of Trustees upon completion.

Mr. Jared Crawford discussed the Insurance and Pension Investment Compliance reports for the quarter ended March 31, 2018. These are included as a part of the Investment Committee update.

The results of the Kentucky Employees Retirement System are final. Ballots received by the Division of Internal Audit Administration and those received by the external auditor have been destroyed.

Ms. Kristen Coffey presented the updated Audit Committee Charter, Internal Audit Charter, and Internal Audit Policies and Procedures Manual. Audit Committee will vote on approval of these items at the Audit Committee meeting scheduled for August 23, 2018.



KENTUCKY RETIREMENT SYSTEMS

Schedules of Employer Allocations and Pension Amounts by Employer

*For the Fiscal Year Ended June 30, 2017
With Report of Independent Auditors*

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Report of Independent Auditors

Audit Committee
Kentucky Retirement Systems
Frankfort, Kentucky

We have audited the accompanying schedules of employer allocations of Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Pension Fund and County Employees Retirement System (CERS) Pension Fund as of and for the fiscal year ended June 30, 2017, 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 (collectively, specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS and CERS Pension Funds as of and for the fiscal year ended June 30, 2017, and the related notes.

Management's Responsibility 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

Our responsibility is to express an opinion on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocation and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocation and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Kentucky Retirement Systems
Report of Independent Auditors
(Continued)

Opinion

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 KERS and CERS Pension Funds as of and for the fiscal year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of the KRS Pension Funds as of and for the fiscal year ended June 30, 2017, and our report thereon, dated December 7, 2017, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Dean Dotson Allen Ford, PLLC

May 3, 2018
Lexington, Kentucky

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
014A	BRECKINRIDGE CO ATTORNEY	\$ 38,017	0.006110%
024A	CHRISTIAN COUNTY ATTORNEY	9,110	0.001464%
031A	EDMONSON COUNTY ATTORNEY	18,519	0.002977%
060A	KNOTT COUNTY ATTORNEY	38,667	0.006215%
071A	LOGAN COUNTY ATTORNEY	43,925	0.007060%
086A	MONROE CO ATTORNEY	11,155	0.001793%
10005	LEGS GENERAL ASSEMBLY	478,733	0.076945%
10010	LEGS LEGISLATIVE RES COMM	7,968,634	1.280773%
116A	WAYNE COUNTY ATTORNEY	49,487	0.007954%
1430	EASTERN KY UNIV	10,887,777	1.749957%
1433	KET FOUNDATION	721,819	0.116016%
1434	KY BAR ASSOCIATION	961,241	0.154497%
1435	CHILD WATCH ADVOCACY CTR	77,472	0.012452%
1436	PURCHASE AREA SACAC	207,393	0.033334%
1437	SANCTUARY INC	194,955	0.031335%
1438	O A S I S	264,016	0.042434%
1439	BARREN RIVER CHILD ADVOCA	64,090	0.010301%
1440	MOREHEAD STATE UNIVERSITY	3,657,596	0.587874%
1445	MURRAY STATE UNIV	5,341,635	0.858544%
1450	NORTHERN KY UNIVERSITY	14,593,028	2.345490%
1451	LINCOLN ADVOCACY SUPPORT	114,036	0.018329%
1452	SPRINGHAVEN INC	152,449	0.024503%
1453	SAFE HARBOR	239,791	0.038541%
1454	D.O.V.E.S.	103,329	0.016608%
1455	GATEWAY CHILD ADVOCACY	25,092	0.004033%
1456	JUDI'S PLACE FOR KIDS, INC.	81,738	0.013137%
1457	KY RIVER CHILD ADVOCACY	40,558	0.006519%
1458	BLUEGRASS RAPE CRISIS CTR	259,242	0.041667%
1459	NURSING HOME OMBUDSMAN	102,956	0.016548%
1465	WESTERN KENTUCKY UNIV	8,081,119	1.298852%
1480	KASAP	152,779	0.024556%
1481	KDVA	282,460	0.045399%
1482	KACAC	17,042	0.002739%
1483	PENNYRILE CHILD ADV CTR	58,579	0.009415%
1484	BUFFALO TR CHILD ADV INC	37,604	0.006044%
1485	CUMBERLAND V C A CENTER	78,553	0.012626%
1486	LAKE CUMB CHILD ADV CTR	53,238	0.008557%
1487	B.R.A.S.S.	254,835	0.040959%
1488	WOMEN AWARE	94,777	0.015233%
1489	BETHANY HOUSE ABUSE SHEL	180,812	0.029061%
1490	HOPE HARBOR INC	89,550	0.014393%
1491	CHILD ADV CTR OF GRN RVR	63,670	0.010233%
1492	CSG HEADQUARTERS	1,876,869	0.301663%
1994	KY HIGHER ED STUD LN CORP	5,186,253	0.833570%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
20020	JUDL JUDICIAL RET SYSTEM	70,667	0.011358%
20025	JUDL ADM OFF OF THE COURT	20,997,228	3.374816%
3022	LEX FAYETTE CO HLTH DEPT	2,602,347	0.418267%
3023	LAKE CUMBERLAND DISTRICT	2,532,324	0.407012%
3024	WEDCO DIST HEALTH DEPT	1,147,948	0.184506%
3025	NORTHERN KY DIST HLTH DEP	2,661,598	0.427790%
3026	BARREN RVR DIST HLTH DEPT	2,517,926	0.404698%
3027	GREEN RVR DIST HLTH DEPT	2,599,096	0.417744%
3028	LINCOLN TRL DIST HLTH DEP	1,472,658	0.236695%
3029	PURCHASE DIST HLTH DEPT	902,264	0.145018%
3030	MERCER CO HEALTH DEPT	319,480	0.051349%
3031	CUMBERLAND VLY DIST HEALT	1,351,407	0.217207%
3033	KY RIVER DIST HEALTH DEPT	1,733,234	0.278577%
3034	BOURBON CO HEALTH CENTER	222,965	0.035836%
3035	CLARK CO HEALTH DEPT	873,843	0.140450%
3036	GATEWAY DIST HEALTH DEPT	712,687	0.114548%
3037	BOYLE CO HEALTH DEPT	233,027	0.037454%
3038	PIKE CO HEALTH DEPT	1,031,044	0.165716%
3039	FLOYD CO HEALTH CENTER	490,171	0.078784%
3040	MARTIN CO HEALTH DEPT	192,809	0.030990%
3042	BUFFALO TRACE HEALTH DEPT	340,586	0.054741%
3044	N CENTRAL DIST HLTH DEPT	647,699	0.104103%
3045	PENNYRILE DIST HLTH DEPT	620,231	0.099688%
3047	BREATHITT CO HEALTH DEPT	674,344	0.108385%
3048	GREENUP CO HLTH DEPT	437,623	0.070338%
3049	WHITLEY CO HEALTH DEPT	945,538	0.151973%
3050	LAUREL CO HEALTH DEPT	453,247	0.072849%
3051	KNOX CO HEALTH DEPT	858,253	0.137944%
3052	MONROE CO HEALTH DEPT	149,685	0.024058%
3053	BULLITT CO HEALTH DEPT	466,432	0.074968%
3054	THREE RIVERS DIST HLTH	858,371	0.137963%
3055	ESTILL CO HEALTH DEPT	227,693	0.036596%
3056	OLDHAM CO HEALTH DEPT	377,706	0.060707%
3057	LEWIS CO HEALTH DEPT	235,158	0.037796%
3058	FLEMING CO HEALTH DEP	161,879	0.026018%
3059	JESSAMINE CO HEALTH DEPT	432,714	0.069549%
3060	POWELL CO HEALTH DEPT	119,375	0.019187%
3061	ANDERSON CO HEALTH DEPT	221,053	0.035529%
3062	MADISON CO HEALTH DEP	1,725,220	0.277289%
3064	JOHNSON CO HEALTH DEPT	520,177	0.083606%
3065	MAGOFFIN CO HEALTH DEPT	227,852	0.036622%
3066	ALLEN CO HEALTH DEPT	353,575	0.056829%
3067	FRANKLIN CO HEALTH DEPT	1,063,334	0.170906%
3068	LINCOLN CO HEALTH DEPT	204,091	0.032803%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
3069	WOODFORD CO HEALTH DEPT	209,903	0.033737%
3072	MUHLENBERG CO.HEALTH DEPT	320,871	0.051573%
3073	MARSHALL CO HEALTH DEPT	673,622	0.108269%
3074	CHRISTIAN CO HEALTH DEPT	610,205	0.098076%
3075	HOPKINS CO HEALTH DEPT	594,112	0.095490%
3076	TODD CO HEALTH DEPT	224,991	0.036162%
3077	BRACKEN CO HEALTH DEPT	146,319	0.023517%
3078	MONTGOMERY CO HEALTH DEPT	619,724	0.099606%
3079	GARRARD COUNTY HEALTH DPT	176,619	0.028387%
3080	BRECKINRIDGE CO HEALTH BD	214,891	0.034539%
3081	ASHLAND BOYD CO HEALTH DP	494,810	0.079529%
3082	LAWRENCE CO HEALTH DEPT	295,195	0.047446%
3083	GRAVES CO HEALTH CENTER	383,405	0.061623%
3084	CALLOWAY CO HEALTH DEPT	252,819	0.040635%
3085	BELL CO HEALTH DEPT	454,854	0.073107%
3086	GRAYSON COUNTY HEALTH DEPT	203,315	0.032678%
3087	HARLAN CO HEALTH DEPT	404,648	0.065038%
3088	CARTER CO HEALTH DEPT	199,297	0.032032%
31030	UNIFIED PROSECUTORIAL SYS	19,912,066	3.200401%
31035	DEPT OF AGRICULTURE	3,705,627	0.595593%
31040	ATTORNEY GENERALS OFFICE	3,577,367	0.574978%
31045	AUDITOR OF PUBLIC ACCOUNT	2,800,523	0.450119%
31066	REGISTRY OF ELECTION	258,623	0.041568%
31070	GOVERNORS OFFICE	853,336	0.137154%
31074	DEPT OF VETERANS AFFAIRS	10,972,092	1.763509%
31076	MILITARY AFFAIRS COMM	44,966	0.007227%
31082	KY INFRASTRUCTURE	215,839	0.034691%
31085	LT GOVERNORS OFFICE	167,076	0.026854%
31089	AGRICULTURAL DEVELOP BD	265,075	0.042605%
31094	OFF OF HOMELAND SECURITY	361,353	0.058079%
31095	DEPT MILITARY AFFAIRS	7,475,232	1.201470%
31110	OFF OF SECRETARY TO CABIN	75,100	0.012071%
31112	GOV OFF LOCAL DEVELOPMENT	1,008,156	0.162038%
31120	SECRETARY OF STATE	562,883	0.090470%
31125	STATE TREASURERS OFFICE	523,186	0.084090%
31135	EARLY CHILDHOOD ADVISORY COUNCIL	182,990	0.029411%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	30,421	0.004890%
31137	KY COMM NETWORK AUTH	219,398	0.035263%
31150	BOARD OF ACCOUNTANCY	85,605	0.013759%
31155	BOARD OF AUCTIONEERS	7,091	0.001140%
31165	BOARD OF BARBERING	39,674	0.006377%
31170	BOARD OF CHIROPRACTIC EXM	48,963	0.007870%
31180	BOARD OF DENTISTRY	53,542	0.008606%
31185	BOARD OF ELECTIONS	205,738	0.033068%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
31190	BRD OF EMBALMERS/FUN DIR	71,625	0.011512%
31200	BOARD OF EXM ARCHITECTS	70,946	0.011403%
31205	KY LANDSCAPE ARCH REG BD	9,727	0.001563%
31215	BD EXAMINERS OF SOCIAL WK	60,413	0.009710%
31225	BD OF HAIRDRESSERS/CSMTG	170,358	0.027381%
31245	BD OF MEDICAL LICENSURE	275,147	0.044224%
31250	BOARD OF NURSING	1,048,398	0.168506%
31260	BOARD OF OPTOMETRIC EXM	28,854	0.004638%
31263	KY RESPIRATORY CARE BD	38,388	0.006170%
31268	PERSONNEL BOARD	114,103	0.018339%
31270	KY BOARD OF PHARMACY	335,093	0.053858%
31275	BD OF PHYSICAL THERAPY	50,477	0.008113%
31284	BOARD OF REAL ESTATE APPR	47,235	0.007592%
31290	BD OF PROF ENGINEERS & LA	234,389	0.037673%
31345	SCHOOL FAC CONSTR COMM	68,352	0.010986%
31354	EXECUTIVE BRANCH ETH COMM	108,380	0.017420%
31370	COMMISSION ON HUMAN RIGHT	390,480	0.062761%
31395	COMMISSION- REAL ESTATE	120,025	0.019291%
31400	COMMISSION ON WOMEN	37,288	0.005993%
31415	KY COUNCIL POSTSEC EDUCAT	1,145,946	0.184184%
31765	OFFICE OF STATE BUD DIREC	608,848	0.097858%
35605	TRAN OFF OF THE SECRETARY	1,300,848	0.209081%
35607	TRAN OFFICE OF LEGAL SVC	979,917	0.157499%
35609	DIVISION OF FACILITY MANA	862,920	0.138694%
35615	TRAN DEPT OF AVIATION	439,990	0.070718%
35616	TRAN OFFICE OF PERSONNEL	692,177	0.111251%
35617	OFFICE OF INFORMAT TECHNO	912,266	0.146626%
35618	OFFICE OF AUDITS	880,002	0.141440%
35619	DOT PAYROLL DIVISION	338,427	0.054394%
35625	TRAN DEPT OF HIGHWAYS	68,191,446	10.960183%
35628	TRAN DEPT OF INTERGOV PRO	197,109	0.031681%
35630	TRAN DEPT OF VEH REGULATE	3,062,072	0.492157%
36635	EDEV OFF OF THE SECRETARY	1,596,566	0.256611%
3801	KENTUCKY STATE UNIVERSITY	1,515,810	0.243631%
39075	KHEAA DIV OF FINANCIAL AF	530,040	0.085192%
39079	COMMONWEALTH OF TECHNOL	8,712,775	1.400376%
39084	KY RIVER AUTHORITY	146,316	0.023517%
39103	OFFICE OF PVA'S	11,640,062	1.870869%
39130	DEPT OF REVENUE	14,086,810	2.264127%
39750	OFFICE OF SECRETARY	2,194,821	0.352766%
39757	FIN OFFICE OF INSP GENERAL	177,553	0.028537%
39758	OFF OF THE CONTROLLER	1,474,806	0.237041%
39785	DEPT FACILITIES SUPP SVCS	4,042,903	0.649803%
50235	KY STATE FAIR BOARD	3,290,837	0.528925%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
50410	COMM KY HERITAGE COUNCIL	325,048	0.052244%
50529	KY ARTS COUNCIL	320,870	0.051572%
50550	KY HISTORICAL SOCIETY	740,564	0.119028%
50660	DEPT OF FISH & WILDLIFE	5,746,442	0.923607%
50665	COMM KY HORSE PARK	1,125,506	0.180899%
50670	DEPT OF PARKS	9,706,675	1.560122%
50850	COMM OFFICE OF SECRETARY	697,739	0.112145%
50852	KY ARTISANS CTR AT BERA	208,456	0.033504%
50860	DEPT OF TOURISM	567,191	0.091163%
51183	EDUC PROF STANDARDS BD	254,750	0.040945%
51340	KY COMM DEAF/HARD OF HEAR	236,876	0.038072%
51407	KY ENVIRONMENTAL EDUC COU	27,996	0.004500%
51530	EDUC OFFICE OF SECRETARY	1,528,973	0.245747%
51531	DEPT WORKFORCE INVESTMENT	9,348,933	1.502624%
51532	KY COMM ON PROPRIETARY ED	29,577	0.004754%
51540	EDUC DEPT OF EDUCATION	4,150,198	0.667048%
51545	KY EDUCATIONAL TV AUTHOR	2,238,414	0.359773%
51555	KY DEPT LIBRARY & ARCHIVE	1,284,283	0.206419%
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	451,631	0.072589%
53721	H&FS OFF OF THE SECRETARY	6,252,582	1.004957%
53723	OFFICE INSPECTOR GENERAL	4,111,964	0.660902%
53724	OFFICE OF HEALTH POLICY	212,232	0.034111%
53725	DEPT OF AGING/INDEP LIVIN	2,426,322	0.389975%
53727	DEPT FOR INCOME SUPPORT	7,490,769	1.203967%
53728	DEPT FOR PUBLIC HEALTH	6,871,078	1.104366%
53729	OFF HUMAN RESOURCE MANAGE	10,265,292	1.649907%
53730	H&FS DEPT HUMAN SUPPORT S	255,879	0.041127%
53736	H&FS DEPT FOR COMM BASE S	64,782,156	10.412224%
53746	DEPT FOR MEDICAID SERVICE	3,183,018	0.511596%
53767	COMM CHILDREN SPEC HEALTH	2,577,951	0.414346%
54500	J&PS OFF OF SECRETARY	2,092,179	0.336269%
54515	DEPT OF PUBLIC ADVOCACY	9,707,893	1.560318%
54520	J&PS DEPT OF KY STATE POL	12,207,621	1.962091%
54523	J&PS OF JUVENILE JUSTICE	18,577,188	2.985851%
54525	DEPT OF CRIMINAL JUST TRN	2,594,542	0.417012%
54527	J&PS DEPT OF CORRECTIONS	5,393,418	0.866866%
5470	KCTCS	9,346,062	1.502162%
55790	OFFICE OF THE SECRETARY	2,374,963	0.381720%
55793	DEPT PERSONNEL ADMIN	929,217	0.149350%
55794	DEPT FOR EMPLOYEE INS	985,768	0.158439%
56102	OFFICE OF THE SECRETARY	837,440	0.134599%
56106	DEPT OF WRKPLACE STANDARD	2,073,795	0.333314%
56107	DEPT OF WORKERS CLAIMS	2,726,182	0.438170%
56113	KY OSH REVIEW COMMISSION	104,846	0.016852%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
56114	WORKERS COMP FUNDING COMM	308,790	0.049631%
56115	GEN ADM PROG SUPP S SERVI	989,348	0.159015%
56116	OFF OF INSPCT GEN S SVCS	81,209	0.013052%
57123	KY PUBLIC SVC COMMISSION	1,767,028	0.284009%
57124	KY STATE NATURE PRES COMM	264,840	0.042567%
57126	OFFICE OF THE SECRETARY	813,326	0.130723%
57127	DEPT FOR ENERGY DEV & IND	269,228	0.043272%
57128	DEPT FOR NATURAL RESOURCE	9,583,289	1.540291%
57129	DEPT FOR ENVIRONM PROTECT	12,436,985	1.998956%
58175	BRD OF CLMS & CRIME VICTI	56,920	0.009149%
58300	KY BOARD OF TAX APPEALS	14,251	0.002290%
58374	KY HORSE RACING AUTHORITY	759,127	0.122012%
58671	KY CLAIMS COMMISSION	188,834	0.030351%
58675	OFFICE OF THE SECRETARY	915,208	0.147098%
58676	DEPT OF INSURANCE	1,714,524	0.275570%
58677	OFF OF OCCUP & PROFESSION	417,395	0.067086%
58678	KY BOXING & WRESTLING AUT	1,201	0.000193%
58680	DEPT OF ALCOHOL & BEVERA	515,221	0.082810%
58681	DEPT OF CHARITABLE GAMING	459,688	0.073884%
58685	DEPT OF FINANCIAL INSTITU	1,944,617	0.312552%
58690	DEPT OF HOUSING & BUILD C	3,475,047	0.558533%
7403	ASST OF COMMONWEALTH ATTY	402,057	0.064621%
7407	KENTUCKY HOUSING CORP	4,777,956	0.767945%
7408	FRANKLIN CO COUNCIL AGING	57,205	0.009194%
7409	MUN ELEC POW ASSOC OF KY	51,563	0.008287%
7415	HIGHSCHOOL ATHLETIC ASSOC	165,427	0.026589%
7416	KY OFFICE OF BAR ADMISSIO	78,892	0.012680%
7417	KY ASSOC OF REGIONAL PROG	59,857	0.009621%
7718	MASTER COMM BOONE CO	77,511	0.012458%
7720	MASTER COMM CAMPBELL CO	45,409	0.007299%
7724	MASTER COMM CHRISTIAN CO	11,663	0.001875%
7725	MASTER COMM CLARK CO	8,400	0.001350%
7727	MASTER COMM CLINTON/CUMBE	10,105	0.001624%
7730	MASTER COMM DAVIESS CO	59,042	0.009490%
7734	MASTER COMM FAYETTE CO	85,790	0.013789%
7740	MASTER COMM GARRARD CO	7,486	0.001203%
7741	MASTER COMM GRANT CO	36,669	0.005894%
7743	MASTER COMM GRAYSON CO	21,327	0.003428%
7747	MASTER COMM HARDIN CO	60,780	0.009769%
7750	MASTER COMMISSIONER HART COUNTY	3,219	0.000517%
7751	MASTER COMM HENDERSON CO	9,416	0.001513%
7753	MASTER COMM HOPKINS CO	34,493	0.005544%
7756	MASTER COMM JEFF CIRCUIT	188,804	0.030346%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	40,240	0.006468%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
7759	MASTER COMM KENTON CO	77,744	0.012496%
7763	MASTER COMM LAUREL CO	29,375	0.004721%
7773	MASTER COMM MCCRACKEN CO	43,753	0.007032%
7776	MASTER COMM MADISON CO	42,707	0.006864%
7781	MASTER COMM MASON CO	14,593	0.002345%
7782	MASTER COMM MEADE CO	33,956	0.005458%
7790	MASTER COMM NELSON CO	37,611	0.006045%
7792	MASTER COMM OHIO COUNTY	4,950	0.000796%
7793	MASTER COMM OLDHAM CO	35,641	0.005728%
7794	MASTER COMM OWEN CO	8,657	0.001391%
7798	MASTER COMM PIKE CO	34,009	0.005466%
7799	MASTER COMM FOR FLEMING	10,678	0.001716%
7805	MASTER COMM SCOTT CO	46,003	0.007394%
7807	MASTER COMM SIMPSON CO	16,629	0.002673%
7814	MASTER COMM WARREN CO	60,929	0.009793%
7817	LOGAN CO MASTER COM	14,089	0.002265%
7819	MASTER COMM FLOYD CO	21,327	0.003428%
7820	MASTER COMM BARREN CO	32,469	0.005219%
7821	MASTER COMM MUHLENBERG CO	17,806	0.002862%
8202	NORTHERN KY REG MHMR BD	1,540,885	0.247661%
8204	COMMUNICARE INC	3,265,039	0.524779%
8205	ADANTA/BEHAVIORAL HLTH SR	3,753,904	0.603353%
8208	CUMBERLAND RIVER MHMR	5,423,112	0.871639%
8209	WESTERN KY REG MHMR ADV	1,711,979	0.275161%
8210	BLUEGRASS.ORG	16,137,476	2.593724%
8211	PENNYROYAL REG MHMR BD	2,854,242	0.458753%
8213	GREEN RVR REG MHMR BD	1,899,360	0.305278%
8216	COMPREHEND INC REG MHMR B	1,694,935	0.272421%
8220	LIFESKILLS INC	4,691,420	0.754037%
8221	MOUNTAIN COMP CARE CENTER	2,501,708	0.402091%
W002	ALLEN COUNTY ATTORNEY	46,343	0.007448%
W003	ANDERSON COUNTY ATTORNEY	15,837	0.002545%
W005	BARREN COUNTY ATTORNEY	97,259	0.015632%
W007	BELL COUNTY ATTORNEY	81,345	0.013074%
W008	BOONE COUNTY ATTORNEY	268,079	0.043087%
W011	BOYLE COUNTY ATTORNEY	5,736	0.000922%
W015	BULLITT COUNTY ATTORNEY	31,478	0.005059%
W021	CARROLL COUNTY ATTORNEY	30,642	0.004925%
W022	CHILD SUPPORT ENFORCEMENT	18,998	0.003054%
W023	CASEY COUNTY ATTORNEY	33,440	0.005375%
W025	CLARK COUNTY ATTORNEY	63,792	0.010253%
W028	CRITTENDEN CO ATTORNEY	24,295	0.003905%
W030	DAVIESS COUNTY ATTORNEY	28,848	0.004637%
W036	FLOYD COUNTY ATTORNEY	160,444	0.025788%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
W037	FRANKLIN COUNTY ATTORNEY	112,803	0.018131%
W039	GALLATIN COUNTY ATTORNEY	1,594	0.000256%
W040	GARRARD COUNTY ATTORNEY	36,998	0.005947%
W041	GRANT COUNTY CHILD SUPPOR	11,142	0.001791%
W042	GRAVES COUNTY ATTORNEY	87,129	0.014004%
W046	HANCOCK COUNTY ATTORNEY	10,490	0.001686%
W049	HARRISON COUNTY ATTORNEY	44,586	0.007166%
W053	HICKMAN COUNTY ATTORNEY	15,352	0.002468%
W054	HOPKINS COUNTY ATTORNEY	135,146	0.021722%
W055	JACKSON COUNTY ATTORNEY	5,090	0.000818%
W056	JEFFERSON CO ATTORNEY	95,491	0.015348%
W062	LARUE COUNTY ATTORNEY	45,865	0.007372%
W063	LAUREL COUNTY ATTORNEY	11,911	0.001914%
W065	LEE COUNTY ATTORNEY	26,641	0.004282%
W073	MCCRACKEN COUNTY ATTORNEY	25,254	0.004059%
W074	MCCREARY COUNTY ATTORNEY	50,712	0.008151%
W076	MADISON COUNTY ATTORNEY	183,283	0.029458%
W077	MAGOFFIN CO ATTORNEY	34,554	0.005554%
W082	MEADE COUNTY ATTORNEY	43,792	0.007038%
W083	MENIFEE COUNTY ATTORNEY	7,968	0.001281%
W084	MERCER COUNTY ATTORNEY	12,023	0.001932%
W087	MONTGOMERY CO ATTORNEY	53,921	0.008666%
W088	MORGAN COUNTY ATTORNEY	46,152	0.007418%
W093	OLDHAM COUNTY ATTORNEY	128,859	0.020711%
W094	OWEN COUNTY ATTORNEY	23,904	0.003842%
W096	PENDLETON COUNTY ATTORNEY	21,550	0.003464%
W100	PULASKI COUNTY ATTORNEY	111,391	0.017904%
W102	ROCKCASTLE CO ATTORNEY	44,027	0.007076%
W103	ROWAN COUNTY ATTORNEY	46,912	0.007540%
W106	SHELBY COUNTY ATTORNEY	31,859	0.005121%
W107	SIMPSON COUNTY ATTORNEY	26,784	0.004305%
W108	SPENCER COUNTY ATTORNEY	30,867	0.004961%
W110	TODD COUNTY ATTORNEY	9,517	0.001530%
W111	TRIGG COUNTY ATTORNEY	45,791	0.007360%
W112	TRIMBLE COUNTY ATTORNEY	24,889	0.004000%
W113	UNION COUNTY ATTORNEY	34,327	0.005517%
W117	WEBSTER COUNTY ATTORNEY	38,416	0.006175%
W118	WHITLEY COUNTY ATTORNEY	78,968	0.012692%
X034	FAYETTE CO ATTORNEY OFF	71,229	0.011448%
X059	KENTON COUNTY ATTORNEY	29,830	0.004794%
3043	LITTLE SANDY DIST HEALTH	-	0.000000%
7410	COMMONWEALTH CREDIT UNION	-	0.000000%
9940	KY EMPLOYERS MUTUAL INS	-	0.000000%
31097	OFF OF MINORITY EMPOWMENT	-	0.000000%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer</u>	<u>Employer</u>
		<u>Contributions</u>	<u>Allocation</u>
			<u>Percentage</u>
31099	FAITH BASED/NONPROFIT SOC	-	0.000000%
57121	ENVIRONMENTAL QUAL COMM	-	0.000000%
57122	MINE SAFETY REV COMM	-	0.000000%
7719	MASTER COMM BOURBON CO	-	0.000000%
W006	BATH COUNTY ATTORNEY	-	0.000000%
8201	KY RIVER COMM CARE INC	-	0.000000%
		\$ <u>622,174,027</u>	<u>100.000000%</u>

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement System
Schedule B - Schedule of Pension Assets by Employer
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017		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 Plan Years Ending June 30												
		Discount Rate 4.25%	Discount Rate Less 1.00% 4.25%	Discount Rate 4.25%	Preparation & Difference Between Aggregate Share of Pension Expense	Proportionate Share of Pension & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Preparation & Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter				
																			2018	2019	2020	2021	2022	Thereafter				
3081	ASHLAND BOOD CO HEALTH OP	10,647.03	12,157.17	9,392.497	1,663.510	(32,407)	1,651.043	(46,280)	1,661.763	1.894	1,350.807	133,907	244,328	1,738.196	85,566	-	81,578	133,866	284,010	284,010	380,752	14,443	(14,663)	-	-	-		
3082	LAWRENCE CO HEALTH DEPT	6,352.20	7,226.87	5,603.465	1,086.261	213,510	1,137.671	(27,431)	1,196.281	1.130	895.594	79,386	1,163,673	1,675,873	40,855	-	46,489	87,439	177,033	652,429	325,543	60,849	(60,849)	-	-	-		
3083	GRAVES CO HEALTH CENTER	8,250.295	9,449,966	7,277,771	1,304,447	404,428	1,708,803	(55,840)	1,653,033	1.467	1,046,749	103,107	248,301	1,899,643	53,128	-	63,211	29,840	146,279	836,347	417,171	11,191	(13,362)	-	-	-		
3084	CALLOWAY CO HEALTH DEPT	5,440.531	6,211,647	4,799,656	801,182	107,194	1,027,146	(23,447)	943,799	9.68	690,240	67,990	124,493	1,361,266	35,793	-	41,482	10,745	53,730	293,360	2,379	(7,402)	-	-	-	-		
3085	WELLS CO HEALTH DEPT	8,927.811	11,674,681	8,634,688	1,549,768	244,623	1,264,931	(24,243)	1,240,688	1.241	1,240,628	322,332	362,758	1,728,633	43,624	-	74,991	230,676	346,996	485,120	376,820	13,376	(13,476)	-	-	-		
3086	GRAYSON COUNTY HEALTH DEPT	4,975.041	4,975.304	3,859,322	3,859,322	691,745	124,473	416,218	(19,014)	797,202	778	555,808	54,677	302,889	1,924,236	26,173	-	33,507	22,391	84,084	497,842	3,947	5,934	(6,002)	-	-		
3087	HARLAN CO HEALTH DEPT	8,707,508	9,904,199	7,483,088	1,389,278	1,876,738	1,084,407	(57,480)	1,046,927	1,589	1,046,708	108,621	1,161,064	1,862,368	36,672	-	86,714	-	122,796	1,302,288	633,242	11,811	(11,902)	-	-	-		
3088	CARTER CO HEALTH DEPT	4,286.52	4,996.554	3,793,028	1,679,673	184,440	1,759,428	(18,440)	1,659,795	7.63	1,444,106	51,706	2,111,264	2,709,528	60,473	-	67,247	12,003	60,473	1,520,003	60,473	(5,909)	-	-	-	-		
30100	UNITED PROFESSIONAL SYS	428,480.48	489,227.331	377,972.204	67,272.177	12,979,449	80,724,246	(1,842,490)	78,881,757	76,213	64,363,097	3,534,890	16,366,997	79,666,297	2,799,214	-	3,282,874	92,661	6,042,088	44,980,773	25,938,317	86,205	(96,085)	-	-	-		
30101	DEPT OF AGRICULTURE	79,799.96	91,044.993	70,340.446	12,674.516	(41,919)	12,656,997	(346,395)	12,310,602	14,163	12,114,945	996,342	1,911,264	11,088,933	511,468	-	610,961	2,034,140	6,799,424	4,315,023	184,141	(19,914)	-	-	-	-		
30104	ANNEXED GENERAL OFFICE	76,979.909	87,893,684	69,875,783	12,117,427	11,892,1	11,892,124	(1,842,490)	10,049,634	15,492	9,764,271	362,049	32,951	1,027,463	495,715	-	589,795	52,666	5,964,439	1,614,576	3,964,224	104,418	(106,013)	-	-	-	-	
30145	AULTON OF PUBLIC ACCOUNT	60,263.447	68,847.192	51,139.744	9,530.344	1,186,239	10,716.367	(261,508)	10,454,849	10,719	7,455,734	733,136	1,035,064	10,344,793	388,648	-	461,718	849,736	5,844,226	3,611,930	81,743	(82,902)	-	-	-	-		
30196	REGISTRY OF ELECTION	6,566,264	8,362,499	4,899,845	870,933	133,174	1,013,107	(24,180)	988,927	990	766,088	334,849	1,111,758	1,838,838	39,838	-	42,429	14,665	63,342	319,616	348,284	7,649	(7,649)	-	-	-		
30197	GOVERNORS OFFICE	18,362.09	26,198.098	16,198.098	2,900.346	37,267	3,282,413	(79,314)	3,203,799	3,366	2,425,744	229,485	1,137,447	1,327,372	178,244	-	140,688	4,465	259,375	1,122,250	24,908	(25,288)	-	-	-	-		
30197A	DEPT OF VETERANS AFFAIRS	236,180.521	289,729.299	208,273.116	37,380,689	4,091,469	41,422,125	(1,026,239)	40,395,886	41,995	29,955,562	2,919,662	5,425,434	38,773,303	1,520,480	-	1,808,914	26,527	22,620,991	13,021,499	328,298	(28,152)	-	-	-	-		
30197B	MILITARY AFFAIRS COMD	126,673	136,751	83,520	152,965	1,975	(2,599)	119,676	116,727	177	122,790	161,645	6,231	7,413	12,400	-	80,846	6,575	1,312	1,312	1,312	-	-	-	-	-		
30182	KY INFRASTRUCTURE	4,644.548	5,301,021	4,097,660	738,587	497,243	257,114	(20,188)	236,926	826	389,273	39,045	32,540	469,884	29,909	-	35,585	1,052,566	1,116,000	(205,847)	(231,334)	6,300	(6,300)	-	-	-		
30185	LT CONDUITS OFFICE	3,395.244	4,185,022	3,171,499	506,459	493,653	1,079,312	(15,427)	1,063,885	629	456,151	44,932	1,024,520	1,526,293	33,152	-	27,546	29,963	80,643	866,315	579,391	4,857	(4,857)	-	-	-		
30189	AGRICULTURAL DEVELOPER BD	5,294.101	6,512,780	5,033,716	901,884	(21,827)	688,057	(33,790)	654,264	1,015	723,703	71,266	24,157	833,161	46,344	-	47,303	201,239	401,764	236,621	184,494	7,737	(6,755)	-	-	-		
30194	OFF OF HOMELAND SECURITY	7,775.812	8,879,214	6,659,219	1,229,446	(17,162)	1,151,284	(17,766)	1,133,518	1,363	986,550	97,177	1,081,130	1,081,130	30,773	-	59,576	101,795	211,444	555,309	118,520	10,547	(10,710)	-	-	-		
30194A	DEPT OF HOMELAND SECURITY	161,856.684	183,426.848	141,895.449	245,333.80	14,435,321	154,332.01	(699,171)	213,836.84	26,611	203,846.977	2,010,292	3,081,419	35,252,999	1,035,841	-	1,224,431	1,848,677	8,977,618	8,977,618	218,198	(221,544)	-	-	-	-		
30110	OFF OF SECRETARY TO CABIN	1,616.106	1,845,227	1,425,041	255,253	29,512	549,807	(7,024)	542,783	297	305,242	30,197	47,401	699,527	18,407	-	12,382	42,749	419,517	257,256	1,149	(2,268)	-	-	-	-		
30115	GOV OFFICIALS EMPLOYMENT	280,280.00	316,672.00	240,000.00	280,000.00	280,280.00	280,280.00	(280,280.00)	280,280.00	280,280.00	280,280.00	280,280.00	280,280.00	280,280.00	280,280.00	-	280,280.00	280,280.00	280,280.00	280,280.00	280,280.00	280,280.00	280,280.00	280,280.00	280,280.00	280,280.00	280,280.00	280,280.00
30120	SECRETARY OF STATE	12,112.428	13,829,647	10,684,446	1,915,115	29,512	3,062,517	(21,447)	2,841,070	2,154	1,576,754	151,174	91,268	1,667,924	77,998	-	92,801	18,137	238,936	1,255,113	767,752	14,430	(14,681)	-	-	-		
30125	STATE TREASURERS OFFICE	11,258.252	12,685,371	9,931,538	1,706,890	77,468	1,857,528	(49,534)	1,807,994	2,002	1,428,381	140,699	258,449	1,629,931	72,498	-	86,257	23,704	180,449	1,038,821	612,894	15,271	(15,504)	-	-	-		
30135	EARLY CHILDHOOD ADVISORY COUNCIL	6,494.000	7,507.507	5,873.888	1,418,969	1,443,201	1,443,201	(1,443,201)	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	-	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	
30136	BOARD OF MEDICAL IMAGING & RADIATION TECHNIC	6,494.000	7,507.507	5,873.888	1,418,969	1,443,201	1,443,201	(1,443,201)	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	-	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	1,443,201	
30137	KY COMM NETWORK AUTH	4,721.129	5,396.499	4,104,614	746,465	1,116,139	1,162,640	(35,212)	1,127,428	840	999,999	99,012	1,788,534	2,447,720	30,402	-	36,172	12,747	66,574	991,152	4,404	(6,342)	-	-	-	-		
30138	BOARD OF ACCOUNTANCY	1,842.011	2,100.261	1,624.532	385,261	482,027	482,027	(482,027)	482,027	482,027	482,027	482,027	482,027	482,027	482,027	-	482,027	482,027	482,027	482,027	482,027	482,027	482,027	482,027	482,027	482,027	482,027	
30139	BOARD OF AUDITORS	152,827	173,245	134,636	24,312	(9,914)	(69,752)	(6,763)	(70,445)	27	104,341	1,707	5,894	27,476	1,169	-	1,169	9,627	97,779	1,491,077	207	(210)	-	-	-	-		
30140	BOARD OF BARBERSHOP	179,724	203,827	153,429	33,498	179,724	179,724	(179,724)	179,724	179,724	179,724	179,724	179,724	179,724	179,724	-	179,724	179,724	179,724	179,724	179,724	179,724	179,724	179,724	179,724	179,724	179,724	
30141	BOARD OF CHIROPRATIC EXM	1,053,462	1,203,043	929,459	149,960	24,001	130,462	(4,580)	125,882	167	133,642	13,168	30,733	167,770	6,705	-	6,073	2,327	14,808	103,432	40,302	1,429	(1,485)	-	-	-		
30142	BOARD OF DENTISTRY	1,152,200	1,331,551	1,016,362	146,176	(23,180)	(90,012)	(5,009)	(85,003)	205	146,184	14,400	6,744	167,770	7,420	-	8,828	42,283	443,331	(148,974)	1,563	(1,563)	-	-	-			
30145	BOARD OF ELECTION	1,116.00	1,261.25	942.25	218.99	114.47	114.47	(114.47)	114.47	114.47	114.47	114.47	114.47	114.47	114.47	-	114.47	114.47	114.47	114.47								

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement System
Schedule B - Schedule of Pension Assets by Employer
Fiscal Year Ended June 30, 2017
 (Continued)

Kentucky Employee Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017		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 Plan Years Ending June 30											
		Discount Rate 4.25%	Discount Rate 4.25%	Prepayment Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Proportion & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Prepayment Share of Pension Expense	Net Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter				
					Proportionate Share of Pension Expense	Proportionate Share of Pension Expense																		Proportion & Differences Between Proportion & Proportionate Share of Plan Contributions	Proportion & Differences Between Proportion & Proportionate Share of Plan Contributions	Proportion & Differences Between Proportion & Proportionate Share of Plan Contributions	Proportion & Differences Between Proportion & Proportionate Share of Plan Contributions
5723	OFFICE OF HEALTH CARE GENERAL	88,483.74	101,628.49	78,653.53	19,936.13	(257.36)	(184.59)	13,348.34	15,758	11,226.35	1,105,817	157,548	12,568,108	589,794		677,813	1,403,266	2,448,553	6,319,130	3,329,259	12,022	(12,858)					
5724	OFFICE OF HEALTH CARE GENERAL	4,566.85	5,213.29	4,120.54	722.79	231.47	(19.55)	926.99	812	576.42	57,674	442,222	1,279,520	29,469		34,880	192,978	257,377	34,880	437,233	1,195	(6,299)					
5725	DEPT OF HEALTH POLICY	52,211.56	59,413.13	44,966.645	8,225.189	2,577.422	(10,832.61)	(236.538)	10,665,673	9,287	6,424,248	652,504	2,862,811	10,148,930	336,216		40,025	736,241	5,993,287	3,420,444	70,824	(71,963)					
5727	DEPT FOR INCOME SUPPORT	161,191.54	184,043.750	145,162.318	25,488.186	28,697.776	(700,625)	(201,470)	21,997,151	28,671	20,450,992	2,014,470	1,237,495	2,378,428	1,107,996		1,234,993	1,299,854	3,572,243	13,038,617	17,375,208	21,844,444	(221,985)				
5728	DEPT FOR PUBLIC HEALTH	147,896.207	168,829.268	130,472.318	23,377.931	(86,209)	(624,646)	229,488,981	29,299	18,799,185	1,847,818	167,220	2,008,972	992,125		1,132,825	1,154,415	3,229,365	11,154,800	6,409,873	289,556	(203,251)					
5729	OFF HUMAN RESOURCE MGMT	220,895.103	252,122.122	194,856.546	34,907.571	(2,586,202)	(960,130)	24,848,875	39,290	20,525,480	2,760,414	1,263,832	1,822,574	1,422,461		1,692,424	1,518,586	1,633,471	10,471,004	5,725,866	299,248	(374,308)					
5730	HHS DEPT HUMAN SUPPORTS	5,288.222	6,288.288	4,852.862	869.977	79,211	(2,988.22)	1,980,235	899	897,597	88,613	35,487	1,263,832	48,967		31,073	30,272	30,272	1,047,000	1,047,000	1,047,000	1,047,000					
5736	HHS DEPT FIC COMM BASE I	1,944,622.596	1,991,466.699	1,229,699.417	220,415.215	27,881.149	(6,099,186)	24,233,419	247,952	7,018,567	671,661	39,249,549	21,700,043	8,976,861		10,660,543	11,677,468	133,776,246	8,402,768	1,806,000	1,806,000	(1,919,792)					
5740	DEPT FOR MEDICAL SERVICE	68,494.195	78,204.840	68,420.272	10,882.574	1,534,258	(12,967.713)	12,964,261	12,163	8,696,143	855,999	1,044,746	10,577,071	441,671		324,780	2,441,953	5,880,259	2,632,180	92,867	(94,327)						
5746	COMM CHILDREN'S HEALTH	55,474.057	63,330.772	48,594,898	8,737.867	(82,233)	(141,120)	8,477,443	9,867	7,008,222	492,313	1,387,207	9,126,577	357,227		423,024	1,772,021	2,582,272	4,391,111	2,186,344	73,248	(76,796)					
5748	JAPS OFF OF CARE	450,028.26	514,937.575	397,138.844	71,813.731	1,000,653	(195,848)	7,952,261	8,008	7,151,979	162,443	1,822,280	8,184,910	289,413		344,935	8,203	2,441,953	5,483,259	2,632,539	41,687	(62,001)					
5415	DEPT OF PUBLIC ADVOCACY	308,900.626	238,571.49	184,275.988	33,293.605	4,524,456	(97,796)	36,644,665	37,157	26,504,091	2,014,714	5,496,174	34,638,110	1,145,222		1,603,527	2,345,749	20,251,288	11,405,297	261,336	(287,488)						
5430	JAPS DEPT OF STATE POL	262,891.347	299,193.957	221,225.955	41,834.481	1,675,994	(64,158)	46,286,744	46,728	46,286,744	46,728	4,705,485	48,236,910	1,691,611		2,112,613	3,798,282	24,424,884	15,937,468	394,322	(84,266)						
5433	JAPS OFF OF JUVENILE JUSTICE	438,040.45	458,436.403	352,833.381	63,206.013	860,043	(63,575.56)	4,337,500	71,104	3,674,677	4,995,906	5,496,174	36,674,478	2,145,222		2,945,749	4,196,136	31,561,468	11,405,297	261,336	(287,488)						
5435	DEPT OF CRIMINAL JUSTICE	38,830.780	43,746.300	32,420.756	8,027.522	(89,267)	(6,288.22)	8,028,033	9,811	7,887,307	867,742	34,884	7,884,044	359,525		427,758	477,189	1,244,472	4,480,266	2,432,482	79,778	(78,888)					
5437	JAPS DEPT OF CORRECTIONS	116,058.538	132,712.962	102,376.204	18,206.212	21,988.473	(54,455)	16,481,181	20,643	14,724,880	1,458,434	5,364,961	21,566,914	747,365		4,855,256	5,082,563	14,247,489	7,428,904	152,425	(159,813)						
5470	KCCYS	201,114.855	229,627.164	177,867.835	31,768.553	(147,638)	(64,153)	16,487,739	35,772	25,516,233	2,533,488	20,864,413	1,295,983		1,584,872	20,706,554	23,548,269	31,470	1,832,388	272,297	(276,965)						
5739	OFFICE OF THE SECRETARY	51,105.588	58,314.427	45,817.317	8,098.443	4,336.679	(222,134)	12,115,132	9,990	4,484,625	636,491	7,386,310	14,815,116	329,988		391,557	720,655	8,239,489	5,558,432	69,127	(70,381)						
5793	DEPT PERSONNEL ADMIN	19,995.481	22,886.355	17,638.464	3,148.517	(451,421)	(1,189,940)	(86,811)	(1,436,100)	(86,811)	2,536,910	249,891	2,790,587	126,762		153,189	1,977,027	8,238,938	(2,905,565)	27,122	(27,537)						
5794	DEPT FOR EMPLOYEE INV	21,212.347	24,129.690	18,711.889	3,331.917	(77,223)	(438,986)	4,039,980	3,773	2,919,299	205,599	1,243,578	4,233,749	136,398		162,522	474,551	777,671	2,696,341	13,577,297	26,773	(24,817)					
5818	OFFICE OF THE SECRETARY	18,020.567	20,575.482	15,896.348	2,849.260	(74,438)	(249,266)	3,836,349	3,265	2,986,344	255,310	972,361	3,868,238	116,844		1,982,654	1,226,649	24,444	2,824,874	4,444	(2,847)						
5819	DEPT OF WORKPLACE STAND	44,625.200	50,181.860	39,384.894	7,855.760	(62,039)	(6,431.72)	6,237,556	7,937	5,663,785	557,699		6,227,423	287,365		341,803	796,477	1,425,748	3,645,296	1,757,394	60,531	(61,456)					
5827	DEPT OF WORKPLACE STAND	16,884.084	19,255.080	14,256.646	2,958.434	(254,984)	(798,016)	7,980,016	10,424	6,266,581	733,443	228,439	4,953,289	149,461		449,461	4,455,328	5,082,563	2,033,816	287,273	(89,299)						
5813	KY OSH REVIEW COMMISSION	2,256.202	2,576.072	1,837.000	376.312	(12,286)	(17,176)	81,179	401	296,254	28,197	66,342	381,194	14,529		17,386	420,133	452,028	1,377,799	(17,079)	3,060	(3,107)					
5814	WORKERS COMP FUNDING COMM	6,644.705	7,986.815	5,981.497	1,070,614	(296,261)	(84,248)	(28,952)	81,846	1,182	842,849	83,042	15,976	942,249	42,798		593,910	406,189	499,888	273,599	169,800	(9,913)					
5815	GEN ADM PROCP SUPP SVCS	21,299.110	24,399.110	18,779.415	3,366.110	(2,007.317)	(92,536)	3,114,681	3,767	2,537,169	266,813	1,152,158	3,152,158	117,024		1,524,586	699,730	1,294,586	2,454,248	2,919	(2,919)						
5816	OFF OF INSURT GEN SVCS	1,247.446	1,995.817	1,541.461	279.291	(41,547)	(232.74)	(7,595)	225,149	311	221,706	21,439	229,217	47,173		13,388	195,617	220,228	1,258,244	127,845	2,370	(2,408)					
5712	KY PUBLIC SVC COMMISSION	38,014.043	43,436.739	33,341.988	6,012.427	(791,150)	(163,279)	5,034,149	6,763	4,824,273	475,202	175,640	5,843,288	244,657		271,228	1,362,412	1,914,387	2,153,070	1,210,609	51,557	(52,360)					
5724	KY STATE NATURAL RES COM	8,599,613.24	8,599,613.24	8,599,613.24	8,599,613.24	8,599,613.24	8,599,613.24	8,599,613.24	8,599,613.24	8,599,613.24	8,599,613.24	8,599,613.24	8,599,613.24	8,599,613.24													
5718	OFFICE OF THE SECRETARY	19,802,899	19,802,899	19,802,899	19,802,899	19,802,899	19,802,899	19,802,899	19,802,899	19,802,899	19,802,899	19,802,899	19,802,899	19,802,899													
5737	DEPT FOR ENERGY REVENUE	4,879,613.24	4,879,613.24	4,879,613.24	4,879,613.24	4,879,613.24	4,879,613.24	4,879,613.24	4,879,613.24	4,879,613.24	4,879,613.24	4,879,613.24	4,879,613.24	4,879,613.24													
5728	DEPT FOR NATURAL RESERVE	20,219,344	23,453,713	18,913,728	32,665,664	(6,462,075)	(296,349)	20,667,247	36,460	24,363,965	2,577,205	20,100,000	26,777,706	1,277,956		1,579,964	4,054,248	6,926,238	13,121,421	8,608,465	279,723	(283,995)					
5729	DEPT FOR ENVIRONMENTAL PROTECT	362,026.98	365,906.34	296,970.78	44,879.58	2,127,209	(116,352)	43,687,548	47,402	30,964,944	3,344,640	3,323,905	46,771,141	1,727,965		2,096,648	33,309	3,806,220	23,324,241	13,327,228	361,016	(386,363)					
5815	GEN ADM PROCP SUPP SVCS	19,175	21,946	14,616	1,917	(1,524)	(5,324)	493,710	5,324	153,768	15,408	4,158	2,148	1,169		2,148	1,169	1,169	1,169	1,169	1,169	1,169	1,169				
5830	KY BOARD OF TAX APPEALS	306,393	350,800	270,433	44,475	(487,780)	(80,274)	(1,333)	(41,607)	55	38,899	3,432	81,408	104,394	1,974		2,349	689,209	693,								

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
 Schedule B - Schedule of Pension Assets by Employer
 Fiscal Year Ended June 30, 2017
 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30									
		Discount Rate 4.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 4.25%	Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Proportionate Share of Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportionate Share of Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																										2018
W002	ALLEN COUNTY ATTORNEY	997,163	1,138,534	879,820	127,683	(6,689)	152,974	(4,334)	148,640	177	126,514	12,462	3,229	142,382	6,421	-	7,640	35,678	44,739	44,826	32,838	1,353	(1,373)	-	-	-
W003	ANDERSON COUNTY ATTORNEY	340,723	391,940	308,566	53,074	(30,027)	14,037	(1,461)	13,576	41	43,220	4,258	15,230	62,669	2,194	-	2,611	12,225	17,030	24,201	21,145	462	(1,699)	-	-	-
W005	BARREN COUNTY ATTORNEY	2,092,665	2,389,577	1,846,163	330,906	7,938	338,444	(9,077)	329,367	372	265,530	26,155	44,497	336,244	13,477	-	16,635	4,488	34,330	188,487	113,252	2,839	(2,882)	-	-	-
W007	BELL COUNTY ATTORNEY	1,750,391	1,998,550	1,544,659	229,757	(7,608)	316,409	(817)	315,592	311	222,079	21,675	41,342	285,647	11,274	-	13,411	17,543	42,226	142,577	80,842	2,374	(2,411)	-	-	-
W008	BLOOMINGDALE COUNTY ATTORNEY	5,298,633	6,296,420	5,098,641	912,988	(15,308)	1,008,276	(55,674)	952,602	1,628	731,893	72,993	8,780	813,798	37,447	-	44,497	29,728	161,025	418,554	236,302	7,625	(7,944)	-	-	-
W011	BOYLE COUNTY ATTORNEY	123,440	140,941	108,890	19,517	(34,068)	(15,089)	(5,281)	(15,626)	22	15,661	1,845	2,991	19,217	795	-	946	78,410	80,151	(37,379)	(26,156)	167	(170)	-	-	-
W015	BULLITT COUNTY ATTORNEY	697,246	757,241	597,676	107,291	(69,872)	109,566	(2,944)	106,622	120	85,934	8,540	3,668	93,592	4,382	-	5,189	34,227	59,079	125,647	(25,647)	939	(930)	-	-	-
W021	CARROLL COUNTY ATTORNEY	679,256	752,457	591,650	104,253	(60,052)	146,337	(2,869)	143,468	117	83,638	8,240	7,414	91,425	4,244	-	149,721	150,019	177,503	116,969	894	(900)	-	-	-	-
W022	CHILD SUPPORT ENFORCEMENT	408,880	466,448	364,942	144,649	(10,078)	164,711	(3,722)	160,989	73	114,794	5,110	12,796	127,586	2,633	-	3,113	23,567	29,333	22,119	18,371	355	(363)	-	-	-
W023	CASEY COUNTY ATTORNEY	719,423	821,648	634,796	113,783	(41,462)	155,143	(1,139)	154,004	128	112,053	128	91,302	8,993	30,974	131,307	4,614	5,514	10,148	79,835	41,369	976	(991)	-	-	-
W025	CLARK COUNTY ATTORNEY	1,582,736	1,767,319	1,210,895	217,941	(44,691)	172,300	(5,787)	166,513	244	174,161	17,155	19,238	192,298	8,840	-	10,517	109,892	129,249	61,556	20,222	1,662	(1,660)	-	-	-
W028	CLINTON COUNTY ATTORNEY	522,415	596,936	461,186	82,663	(5,177)	87,840	(2,272)	85,568	93	66,332	6,534	33,301	100,240	3,367	-	4,086	10,392	17,740	52,225	36,240	709	(720)	-	-	-
W030	DAVENPORT COUNTY ATTORNEY	620,817	708,432	547,437	104,188	(24,889)	129,077	(2,488)	126,589	110	124,992	7,709	24,439	111,094	3,998	-	4,296	65,381	37,018	842	(835)	-	-	-	-	-
W036	FLOYD COUNTY ATTORNEY	3,452,384	3,942,068	3,045,402	545,894	(11,990)	557,884	(15,007)	542,877	614	438,766	43,148	102,185	641,991	22,233	-	26,453	30,038	78,724	324,273	181,066	4,683	(4,755)	-	-	-
W037	FRANKLIN COUNTY ATTORNEY	2,427,439	2,771,286	2,141,259	383,886	(11,307)	395,193	(10,511)	384,682	432	307,979	30,157	37,646	345,994	15,632	-	18,998	8,568	42,796	230,011	142,415	3,290	(3,343)	-	-	-
W039	GALLATIN COUNTY ATTORNEY	34,274	39,123	30,214	5,419	(3,863)	1,556	(4,49)	1,057	6	4,349	428	12,509	17,742	221	-	263	10,615	6,444	44	(47)	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	796,204	909,085	702,350	125,889	(3,611)	129,801	(142)	129,659	142	101,018	9,950	14,346	122,456	5,127	-	6,100	25,001	36,228	40,445	28,799	1,088	(1,096)	-	-	-
W041	GRANT COUNTY CHILD SUPPORT	239,755	273,780	211,520	37,913	(16,106)	33,809	(1,642)	32,167	43	30,423	2,997	3,027	36,490	1,544	-	1,837	24,263	27,448	5,861	2,889	125	(130)	-	-	-
W042	GRAVES COUNTY ATTORNEY	1,874,903	2,140,714	1,653,894	296,444	(13,345)	309,789	(8,149)	301,640	333	237,877	23,431	11,673	273,314	12,073	-	14,345	15,874	50,999	25,481	(2,852)	-	-	-	-	-
W048	HANCOCK COUNTY ATTORNEY	225,727	257,729	199,119	35,690	(2,560)	38,250	(981)	37,269	40	26,839	2,621	2,157	33,657	1,454	-	1,729	10,833	14,016	14,016	5,629	306	(310)	-	-	-
W049	HARRISON COUNTY ATTORNEY	899,648	1,051,427	846,316	153,694	(14,083)	167,777	(4,170)	163,607	171	121,294	11,990	19,455	151,348	6,178	-	7,381	13,529	87,645	52,166	1,301	(1,321)	-	-	-	-
W053	HICKMAN COUNTY ATTORNEY	330,424	377,209	291,475	52,244	(39,245)	26,999	(1,436)	25,563	59	19,922	4,129	83,659	129,749	2,128	-	2,532	33,690	38,330	51,198	40,228	448	(455)	-	-	
W054	HOPKINS COUNTY ATTORNEY	2,988,214	3,326,522	2,565,842	439,682	(22,539)	462,221	(22,441)	439,780	517	368,977	36,345	109,622	474,271	20,728	-	22,842	186,680	202,018	211,697	77,564	2,545	(4,085)	-	-	-
W055	JACKSON COUNTY ATTORNEY	109,517	125,043	96,407	17,316	(9,368)	26,684	(476)	26,208	19	13,925	1,369	15,149	20,432	705	-	839	147	1,691	14,508	10,235	149	(151)	-	-	-
W056	JACKSON CO ATTORNEY	2,054,842	2,346,164	1,912,622	326,894	(59,285)	(322,931)	(8,931)	(324,862)	365	260,736	25,680	16,647	286,753	13,332	-	15,744	599,616	539,592	(84,828)	(66,999)	2,797	(2,838)	-	-	-
W062	LARUE COUNTY ATTORNEY	986,598	1,126,917	870,645	126,654	(17,467)	119,187	(4,200)	114,987	178	125,223	12,335	16,647	151,791	6,556	-	7,562	27,016	40,934	76,518	36,349	1,339	(1,359)	-	-	-
W063	LARUE COUNTY ATTORNEY	256,233	292,583	226,046	40,517	(20,948)	52,213	(1,114)	51,099	46	32,512	3,202	4,196	43,095	1,650	-	1,963	2,659	9,334	13,046	348	(353)	-	-	-	-
W065	LEE COUNTY ATTORNEY	573,289	654,296	505,711	96,644	(11,620)	108,264	(2,492)	105,772	102	72,726	7,160	11,504	91,207	3,692	-	4,392	2,443	10,327	16,710	779	(790)	-	-	-	
W071	MCKracken COUNTY ATTORNEY	843,433	893,477	679,574	189,253	(9,825)	199,078	(2,862)	196,216	97	149,448	6,791	13,099	163,497	3,499	-	4,144	3,748	13,411	22,605	27,073	727	(740)	-	-	-
W074	MCCRACKEN COUNTY ATTORNEY	1,091,283	1,243,998	962,446	172,445	(36,513)	136,032	(4,741)	131,291	194	138,456	13,638	17,627	152,288	7,027	-	8,361	48,571	63,959	58,117	31,624	1,480	(1,503)	-	-	-
W075	MADISON COUNTY ATTORNEY	3,943,936	4,603,081	3,479,035	803,582	(21,443)	825,025	(17,142)	807,883	702	500,384	49,289	38,430	548,795	23,997	-	28,237	388,795	455,614	337,388	190,643	5,500	(5,431)	-	-	-
W077	MAGOFFIN CO ATTORNEY	743,588	849,009	655,936	117,570	(11,110)	128,673	(3,232)	125,441	132	94,342	9,293	10,804	114,571	4,788	-	5,697	10,485	14,697	37,801	1,009	(1,026)	-	-	-	
W078	MADEIRA COUNTY ATTORNEY	942,271	1,075,860	831,199	148,984	(20,849)	128,135	(4,096)	124,039	168	119,500	11,776	7,213	130,247	6,068	-	7,219	73,515	80,802	60,342	11,801	1,279	(1,294)	-	-	-
W083	MENFIS COUNTY ATTORNEY	171,605	193,419	151,288	27,117	(9,466)	37,677	(2,45)	35,222	31	21,760	2,143	2,047	20,447	1,104	-	1,314	2,997	5,211	16,466	210	(216)	-	-	-	
W084	MERCER COUNTY ATTORNEY	258,643	295,334	228,172	46,898	(3,403)	50,301	(1,124)	49,177	46	32,818	3,233	17,792	57,943	1,666	-	1,962	4,427	13,468	18,497	351	(356)	-	-	-	
W087	MONTGOMERY CO ATTORNEY	1,160,233	1,312,723	1,023,468	181,446	(14,864)	196,310	(4,143)	192,167	208	147,204	14,600	33,132	191,642	7,471	-	8,889	16,360	112,412	66,093	1,574	(1,599)	-	-	-	
W088	MORGAN COUNTY ATTORNEY	903,147	1,133,948	876,077	197,228	(16,257)	180,971	(4,517)	176,454	177	126,005	12,412	37,569	173,163	6,395	-	7,609	35,635	49,639	86,440	39,963	1,347	(1,348)	-	-	-
W093	OLDHAM COUNTY ATTORNEY	2,772,588	3,165,976	2,446,011	438,421	(18,446)	420,275	(12,052)	408,223	493	351,804	34,654	185,996	472,347	17,656	-	21,245	39,101	127,556	185,848	3,761	(3,819)	-	-	-	
W096	OWEN COUNTY ATTORNEY	514,580	597,385	453,746	93,228	(5,67)	87,551</																			

Kenucky Retirement Systems
Schedule A - Schedule of Employer Allocations
June 30, 2017

Kentucky Employees Retirement System (Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017 Actual Employer <u>Contributions</u>	2017 Employer Allocation <u>Percentage</u>
1430	EASTERN KY UNIV	\$ 224,461	0.640783%
1440	MOREHEAD STATE UNIVERSITY	109,131	0.311542%
1445	MURRAY STATE UNIV	136,435	0.389490%
1450	NORTHERN KY UNIVERSITY	129,915	0.370876%
1465	WESTERN KENTUCKY UNIV	210,805	0.601797%
31040	ATTORNEY GENERALS OFFICE	193,285	0.551783%
31095	DEPT MILITARY AFFAIRS	346,877	0.990250%
35615	TRAN DEPT OF AVIATION	43,506	0.124199%
3801	KENTUCKY STATE UNIVERSITY	16,709	0.047701%
39079	COMMONWEALTH OF TECHNOL	132,943	0.379520%
50660	DEPT OF FISH & WILDLIFE	1,216,255	3.472112%
50665	COMM KY HORSE PARK	72,024	0.205611%
50670	DEPT OF PARKS	292,726	0.835663%
53729	OFF HUMAN RESOURCE MANAGE	813,819	2.323256%
54520	J&PS DEPT OF KY STATE POL	1,385,052	3.953989%
54527	J&PS DEPT OF CORRECTIONS	29,298,089	83.638937%
58676	DEPT OF INSURANCE	95,871	0.273687%
58680	DEPT OF ALCOHOL & BEVERA	311,341	0.888804%
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%
		<u>\$ 35,029,246</u>	<u>100.000000%</u>

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule B - Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2017

Kentucky Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30									
		Discount Rate 4.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share of Aggregate Plan Pension Expense	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	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter			
1431	EASTERN KY UNIV	\$ 3,185,338	\$ 4,051,762	\$ 2,466,384	\$ 639,384	\$ 684,405	\$ 1,337,740	\$ (96,117)	\$ 1,241,623	\$ 120,440	\$ 985,322	\$ 249,626	\$ 1,339,808	\$ 2,282,982	\$ -	\$ 214,493	\$ -	\$ 214,493	\$ 1,008,330	\$ 975,717	\$ 124,158	\$ (40,117)	\$ -	\$ -		
1440	MOREHEAD STATE UNIVERSITY	\$ 1,548,679	\$ 1,969,924	\$ 1,199,130	\$ 333,586	\$ (92,079)	\$ 225,567	\$ (46,731)	\$ 178,836	\$ 58,561	\$ 284,577	\$ 121,463	\$ -	\$ 464,601	\$ -	\$ 104,284	\$ -	\$ 104,284	\$ 65,963	\$ 179,481	\$ 105,178	\$ 177,686	\$ 24,761	\$ (19,510)	\$ -	
1445	MURRAY STATE UNIV	\$ 3,936,138	\$ 2,462,900	\$ 1,499,183	\$ 400,796	\$ (8,434)	\$ 392,362	\$ (8,434)	\$ 392,362	\$ 325,343	\$ 73,023	\$ 395,279	\$ 131,833	\$ 6,495	\$ 987,340	\$ -	\$ 139,376	\$ -	\$ 29,966	\$ 159,037	\$ 203,637	\$ 216,743	\$ 30,308	\$ (24,385)	\$ -	
1450	NORTHERN KY UNIVERSITY	\$ 1,843,620	\$ 2,345,101	\$ 1,427,508	\$ 381,642	\$ (53,631)	\$ 328,011	\$ (53,631)	\$ 274,380	\$ 69,714	\$ 338,776	\$ 144,395	\$ 7,404	\$ 560,489	\$ -	\$ 124,145	\$ -	\$ 124,145	\$ 101,951	\$ 233,518	\$ 142,532	\$ 181,735	\$ 25,904	\$ (23,219)	\$ -	
1465	WESTERN KENTUCKY UNIV	\$ 2,991,338	\$ 3,895,248	\$ 2,316,326	\$ 619,266	\$ (286,000)	\$ 333,266	\$ (286,000)	\$ 47,266	\$ 113,120	\$ 346,710	\$ 234,626	\$ 11,429	\$ 968,885	\$ -	\$ 203,443	\$ -	\$ 203,443	\$ 499,406	\$ 704,893	\$ 33,442	\$ 162,140	\$ 26,998	\$ (37,678)	\$ -	
3108	ATTORNEY GENERAL'S OFFICE	\$ 2,742,918	\$ 3,499,032	\$ 2,123,822	\$ 567,303	\$ (286,208)	\$ 281,095	\$ (286,208)	\$ 94,887	\$ 103,719	\$ 504,625	\$ 215,127	\$ -	\$ 822,871	\$ -	\$ 184,701	\$ -	\$ 184,701	\$ 305,835	\$ 701,548	\$ (3,226)	\$ 136,610	\$ 22,483	\$ (34,343)	\$ -	
31095	DEPT MILITARY AFFAIRS	\$ 922,541	\$ 6,282,491	\$ 3,811,488	\$ 1,018,996	\$ (225,986)	\$ 793,010	\$ (148,338)	\$ 644,672	\$ 186,138	\$ 904,542	\$ 386,074	\$ 66,838	\$ 1,543,992	\$ -	\$ 331,472	\$ -	\$ 331,472	\$ 550,363	\$ 901,652	\$ 230,870	\$ 412,624	\$ 60,444	\$ (61,996)	\$ -	
35613	TRAN DEPT OF AVIATION	\$ 617,394	\$ 785,328	\$ 470,644	\$ 127,084	\$ (5,309)	\$ 121,775	\$ (5,309)	\$ 116,466	\$ 102,693	\$ 219,159	\$ 48,422	\$ 22,139	\$ 267,596	\$ -	\$ 41,574	\$ -	\$ 41,574	\$ 67,368	\$ 111,427	\$ 28,461	\$ 66,136	\$ 9,367	\$ (7,736)	\$ -	
3801	KENTUCKY STATE UNIVERSITY	\$ 237,122	\$ 301,620	\$ 183,622	\$ 49,086	\$ (6,665)	\$ 42,421	\$ (6,665)	\$ 35,756	\$ 8,966	\$ 43,952	\$ 18,597	\$ 107,452	\$ 177,602	\$ -	\$ 15,967	\$ -	\$ 15,967	\$ 76,847	\$ 78,197	\$ 9,910	\$ (2,966)	\$ -	\$ (2,966)	\$ -	
39079	COMMONWEALTH OF TECHNOL	\$ 1,886,597	\$ 2,399,739	\$ 1,460,779	\$ 390,537	\$ (91,303)	\$ 299,234	\$ (91,303)	\$ 207,931	\$ 71,339	\$ 346,672	\$ 147,966	\$ 14,517	\$ 580,494	\$ -	\$ 127,039	\$ -	\$ 127,039	\$ 159,463	\$ 294,907	\$ 107,391	\$ 23,465	\$ (23,760)	\$ -	\$ -	
39666	DEPT OF FISH & WILDLIFE	\$ 17,239,898	\$ 21,954,656	\$ 13,364,216	\$ 3,572,933	\$ (254,944)	\$ 3,317,989	\$ (254,944)	\$ 3,063,045	\$ 2,284,716	\$ 602,627	\$ 3,171,263	\$ 1,333,691	\$ 41,903	\$ 5,177,941	\$ -	\$ 1,362,236	\$ -	\$ 1,362,236	\$ 1,996,992	\$ 1,496,113	\$ 2,022,215	\$ 283,996	\$ (217,377)	\$ -	
50665	COMM KY HORSE PARKS	\$ 1,022,094	\$ 1,303,107	\$ 791,400	\$ 211,580	\$ (4,849)	\$ 206,731	\$ (4,849)	\$ 201,882	\$ 173,948	\$ 38,649	\$ 185,815	\$ 80,163	\$ 566	\$ 307,183	\$ -	\$ 68,825	\$ -	\$ 68,825	\$ 9,341	\$ 82,261	\$ 115,759	\$ 16,115	\$ (12,873)	\$ -	
50670	DEPT OF PARKS	\$ 4,154,088	\$ 5,284,016	\$ 3,216,480	\$ 899,921	\$ (33,213)	\$ 866,708	\$ (33,213)	\$ 833,495	\$ 157,080	\$ 763,314	\$ 325,904	\$ 80,219	\$ 1,309,714	\$ -	\$ 279,728	\$ -	\$ 279,728	\$ 391,303	\$ 515,021	\$ 424,483	\$ 515,021	\$ 71,025	\$ (32,118)	\$ -	
51279	OFF HUMAN RESOURCE MANAGE	\$ 11,548,923	\$ 14,690,277	\$ 8,942,250	\$ 2,390,697	\$ (276,623)	\$ 2,114,074	\$ (276,623)	\$ 1,837,451	\$ 1,741,654	\$ 436,795	\$ 2,122,173	\$ 905,780	\$ 12,650	\$ 3,644,658	\$ -	\$ 777,676	\$ -	\$ 777,676	\$ 1,155,677	\$ 907,196	\$ 1,129,884	\$ 1,345,910	\$ 107,150	\$ (145,631)	\$ -
54325	16PS DEPT OF KY STATE POL	\$ 19,655,313	\$ 25,001,632	\$ 15,218,968	\$ 4,068,768	\$ (940,071)	\$ 3,998,723	\$ (940,071)	\$ 3,058,652	\$ 2,488,275	\$ 743,236	\$ 3,611,762	\$ 1,541,563	\$ -	\$ 5,886,561	\$ -	\$ 1,323,939	\$ -	\$ 1,323,939	\$ 810,966	\$ 2,212,732	\$ 1,492,628	\$ 2,138,489	\$ 300,257	\$ (247,546)	\$ -
54327	16PS DEPT OF CORRECTIONS	\$ 415,769,860	\$ 528,860,845	\$ 321,927,629	\$ 86,966,870	\$ 2,675,354	\$ 87,642,224	\$ (2,675,354)	\$ 84,966,870	\$ 75,406,861	\$ 15,721,702	\$ 76,399,780	\$ 32,608,763	\$ 1,767,339	\$ 126,478,747	\$ -	\$ 27,996,896	\$ -	\$ 27,996,896	\$ 29,611,836	\$ 47,102,984	\$ 48,247,832	\$ 6,712,828	\$ (5,236,354)	\$ -	
58676	DEPT OF INSURANCE	\$ 2,366,500	\$ 1,739,562	\$ 1,053,486	\$ 281,632	\$ 9,129	\$ 281,223	\$ (9,129)	\$ 272,094	\$ 31,445	\$ 240,649	\$ 106,934	\$ 220,240	\$ 623,931	\$ -	\$ 91,823	\$ -	\$ 91,823	\$ 36,361	\$ 130,664	\$ 212,227	\$ 262,736	\$ 34,429	\$ (172,335)	\$ -	
58880	DEPT OF ALCOHOL & BEVERA	\$ 4,418,252	\$ 5,620,034	\$ 3,421,021	\$ 914,605	\$ (432,591)	\$ 482,014	\$ (432,591)	\$ 51,423	\$ 167,069	\$ 181,876	\$ 346,523	\$ -	\$ 297,514	\$ -	\$ 221,054	\$ -	\$ 221,054	\$ 536,355	\$ 321,419	\$ 498,510	\$ 64,831	\$ (55,645)	\$ -		
31030	UNIFIED PROSECUTORIAL SYS	\$ -	\$ -	\$ -	\$ -	\$ (31,069)	\$ (31,069)	\$ (31,069)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67	\$ -	\$ 67	\$ -	\$ 67	\$ 43,032	\$ 43,032	\$ (26,395)	\$ (14,875)	\$ (1,785)	\$ -	\$ -	
Total		\$ 497,107,842	\$ 632,314,164	\$ 384,901,626	\$ 102,962,874	\$ 31,061	\$ 101,958,911	\$ (15,000,000)	\$ 86,958,911	\$ 18,797,108	\$ 91,344,766	\$ 38,887,540	\$ 3,699,191	\$ 152,719,294	\$ -	\$ 33,875,321	\$ -	\$ 33,875,321	\$ 3,656,324	\$ 39,084,603	\$ 54,215,425	\$ 57,675,248	\$ 8,024,687	\$ (6,260,664)	\$ -	

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	
		Actual Employer Contributions	2017 Employer Allocation Percentage
014A	BRECKINRIDGE CO ATTORNEY	\$ 1,920	0.000565%
20025	JUDL ADM OFF OF THE COURT	8,265,797	2.433632%
39931	JEFFERSON CO CLERK	1,190,979	0.350650%
39932	JEFFERSON CO SHERIFF	277,679	0.081755%
39933	KENTON CO COURT CLERK	175,331	0.051621%
39934	KENTON CO SHERIFF	62,624	0.018438%
39935	CAMPBELL COUNTY CLERK	128,403	0.037805%
39936	CAMPBELL CO SHERIFF	48,847	0.014382%
39937	FAYETTE CO CLERK	461,576	0.135898%
39938	FAYETTE CO SHERIFF	270,712	0.079704%
39939	DAVIESS CO CLERK	145,419	0.042814%
39940	DAVIESS CO SHERIFF	22,436	0.006606%
39941	PIKE CO CLERK	69,723	0.020528%
39942	PIKE CO SHERIFF	91,242	0.026864%
39943	HARDIN COUNTY CLERK OFFIC	155,867	0.045891%
39944	HARDIN COUNTY SHERIFF	56,349	0.016590%
39945	WARREN COUNTY CLERKS OFF	143,334	0.042201%
39946	WARREN COUNTY SHERIFF	273,770	0.080604%
39947	BOONE COUNTY CLERK	150,717	0.044374%
39948	BOONE COUNTY SHERIFF	63,121	0.018584%
39949	CHRISTIAN COUNTY CLERK	70,417	0.020732%
39950	CHRISTIAN COUNTY SHERIFF	232,506	0.068455%
39951	MADISON COUNTY CLERK	126,534	0.037255%
39952	MADISON COUNTY SHERIFF	36,552	0.010762%
39961	BULLITT COUNTY CLERK	123,078	0.036237%
39962	BULLITT CO SHERIFF	80,415	0.023676%
A051	HENDERSON CO TOURIST COMM	9,957	0.002932%
A073	HOUSING AUTH OF PADUCAH	152,226	0.044819%
A113	MORGANFIELD HOUSING AUTH	6,299	0.001855%
A156	CITY OF ANCHORAGE	56,964	0.016772%
AB19	BELLEVUE/DAYTON FIRE	4,255	0.001253%
B008	BURLINGTON FIRE PRO DIST	5,967	0.001757%
B010	HOUSING AUTHORITY OF CATLETTSBURG	30,289	0.008918%
B015	CITY OF HILL VIEW	45,729	0.013464%
B017	PENNYRILE EMER ASST CTR	28,450	0.008376%
B018	W KY ED COOPERATIVE	51,359	0.015121%
B030	OWENSBORO/DAV CO ECO DEV	42,630	0.012551%
B035	GTR FLEMING CO WATER COMM	15,042	0.004429%
B038	CITY OF HICKMAN	66,857	0.019684%
B042	HOUSING AUTH OF MAYFIELD	67,994	0.020019%
B043	GRAYSON CO CONSERV DIST	3,495	0.001029%
B045	CITY OF BELLEFONTE	502	0.000148%
B048	CITY OF HARLAN	121,242	0.035696%
B051	HENDERSON CITY/CO PLANNIN	42,496	0.012512%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
B052	HENRY CO WATER DIST #2	115,891	0.034121%
B054	CITY OF NORTONVILLE	7,847	0.002310%
B058	JOHNSON CO FISCAL COURT	221,159	0.065114%
B061	KNOX CO UTILITIES COMM	39,777	0.011711%
B072	LAKE BARKLEY TOUR COMM	5,301	0.001561%
B078	MARION CO WATER DISTRICT	39,758	0.011706%
B084	N MERCER WATER DISTRICT	54,779	0.016128%
B087	MONTGOMERY CO FIRE DIST	340,765	0.100329%
B097	KY RIVER REGIONAL JAIL	110,544	0.032547%
B098	PIKE CO SENIOR CITIZEN PR	49,999	0.014721%
B100	CITY OF SCIENCE HILL	5,867	0.001727%
B104	RUSSELL CO AMBULANCE SER	71,362	0.021011%
B106	NORTH SHELBY WATER CO	63,445	0.018680%
B109	CAMPBELL/TAYLOR CO I D A	11,631	0.003424%
B113	UNION CO ECONOMIC DEVELOP	11,054	0.003255%
B116	MONTICELLO/WAYNE TELE BOA	22,564	0.006643%
B118	WHITLEY CO CONSERV DIST	11,576	0.003408%
B124	HOPKINS-CHRIST CO PLANNIN	123,249	0.036287%
B156	LOU POLICE RETIRE FUND	13,299	0.003915%
B179	HOUSING AUTH OF BENTON	26,037	0.007666%
B230	RIVERPARK CTR OWENSBORO	71,938	0.021180%
B256	BUECHEL FIRE PROTECT DIST	4,185	0.001232%
B259	CITY OF LUDLOW	57,918	0.017052%
B356	CITY OF DOUGLASS HILLS	12,605	0.003711%
B456	ANCHORAGE FIRE PROTECTION	8,447	0.002487%
B656	LOUISVILLE AIRPORT AUTHOR	974,814	0.287007%
B756	LEGAL AID SOCIETY INC	267,862	0.078864%
B856	JEFF CO SOIL/CONSER DIST	5,265	0.001550%
B956	LAKE DREAMLAND FIRE DIST	4,628	0.001363%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	13,394	0.003943%
C079	JONATHAN CREEK WATER DIST	38,494	0.011333%
C087	CITY OF JEFFERSONVILLE	27,127	0.007987%
C106	CITY OF SIMPSONVILLE	77,829	0.022915%
C118	HOUSING AUTH OF CORBIN	43,260	0.012737%
C230	HOUSING AUTH OF OWENSBORO	150,614	0.044344%
C256	LOUISVILLE/JEFF CO METRO	19,971,955	5.880183%
D017	CALDWELL CO WATER DISTRIC	42,843	0.012614%
D025	WINCHESTER-CLARK COUNTY TOURISM	9,290	0.002735%
D052	CITY OF PLEASUREVILLE	3,008	0.000886%
D071	CITY OF LEWISBURG	25,163	0.007408%
D079	NORTH MARSHALL WATER DIST	63,162	0.018596%
D084	GTR H/MERCER PL&ZONING CO	7,631	0.002247%
D098	CITY OF COAL RUN VILLAGE	2,942	0.000866%
D113	UNION CO WATER DISTRICT	31,206	0.009188%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
D118	WHITLEY CO WATER DIST	23,654	0.006964%
D135	WESTERN FLEMING WATER DIS	24,670	0.007263%
G015	ZONETON FIRE PROT DIST	1,205	0.000355%
GS06	SHELBY CO SUB FIRE DIST	7,830	0.002305%
J001	ADAIR CO BD OF EDUCATION	437,605	0.128841%
J002	CITY OF SCOTTSVILLE	252,474	0.074334%
J003	CITY OF LAWRENCEBURG	281,700	0.082939%
J004	BALLARD CO BD OF ED	265,937	0.078298%
J005	GLASGOW BD OF EDUCATION	345,524	0.101730%
J006	BATH CO BD OF EDUC	367,825	0.108296%
J007	CITY OF MIDDLESBORO	198,216	0.058359%
J008	BOONE CO WATER DISTRICT	172,451	0.050773%
J009	BOURBON CO BD OF EDUCATIO	536,371	0.157920%
J010	FAIRVIEW BD OF EDUCATION	128,011	0.037689%
J011	DANVILLE CITY BD OF ED	387,777	0.114170%
J012	BRACKEN CO BD OF EDUC	166,744	0.049093%
J013	BREATHITT CO BD OF ED	394,878	0.116261%
J014	BRECKINRIDGE CO BD OF ED	547,769	0.161275%
J015	BULLITT CO BD OF ED	2,204,066	0.648925%
J016	BUTLER CO BD OF ED	342,934	0.100967%
J017	CALDWELL CO BD EDUCATION	371,655	0.109423%
J018	CALLOWAY CO BD OF EDUC	471,246	0.138745%
J019	SANITATION DISTRICT N0 1	1,837,221	0.540918%
J021	CARROLL CO BD OF ED	538,450	0.158532%
J022	CARTER CO BD OF ED	823,458	0.242444%
J023	CASEY CO BD OF ED	521,262	0.153471%
J024	CITY OF HOPKINSVILLE	533,627	0.157111%
J025	CLARK CO BD OF ED	841,917	0.247879%
J026	CLAY CO BD OF ED	631,457	0.185915%
J027	CLINTON CO BD OF ED	352,228	0.103704%
J028	CRITTENDEN CO BD OF ED	247,360	0.072828%
J029	CUMBERLAND CO BD OF ED	150,856	0.044415%
J030	DAVISS CO LIBRARY DIST	207,872	0.061202%
J031	EDMONSON CO BD OF EDUC	368,042	0.108360%
J032	ELLIOTT CO BD OF ED	167,707	0.049377%
J033	ESTILL CO CONSERVATION DI	4,563	0.001343%
J034	GREATER LEX CONV&VISITOR	176,394	0.051934%
J035	FLEMING CO BD OF ED	407,566	0.119997%
J037	CITY OF FRANKFORT	1,035,889	0.304989%
J038	FULTON COUNTY BD OF EDUC	85,762	0.025250%
J039	GALLATIN CO BD OF EDUC	339,077	0.099832%
J040	CITY OF LANCASTER	67,033	0.019736%
J041	WILLIAMSTOWN INDEPDNT SC	206,975	0.060938%
J042	GRAVES CO LIBRARY	21,985	0.006473%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
J043	GRAYSON CO BD OF ED	744,668	0.219247%
J044	GREEN CO BD OF EDUCATION	337,293	0.099306%
J045	RUSSELL INDPT BD OF ED	380,273	0.111961%
J046	HANCOCK CO BD EDUCATION	355,124	0.104556%
J047	HARDIN CO SOIL CN DIST	2,851	0.000840%
J048	HARLAN CO BD OF EDUCATION	784,572	0.230995%
J049	HARRISON CO BD OF ED	535,241	0.157587%
J050	HART CO BD OF ED	433,493	0.127630%
J051	HENDERSON PUBLIC LIBRARY	122,628	0.036105%
J052	EMINENCE INDEP BD OF EDUC	118,662	0.034937%
J053	HICKMAN CO BD OF ED	135,075	0.039769%
J054	HOPKINS CO BD OF ED	1,331,587	0.392049%
J055	JACKSON CO BD OF ED	430,362	0.126708%
J056	JEFF CO METRO SEWER DIST	5,426,474	1.597673%
J057	JESSAMINE CO BD OF ED	1,544,990	0.454879%
J058	PAINTSVILLE GAS/WATER SYS	203,873	0.060025%
J059	KENTON COUNTY AIRPORT BD	2,485,060	0.731656%
J060	KNOTT CO BD OF EDUCATION	536,724	0.158023%
J061	KNOX CO BD OF EDUCATION	899,510	0.264836%
J062	LARUE CO PUBLIC LIBRARY	18,942	0.005577%
J063	CITY OF LONDON	324,220	0.095458%
J064	LAWRENCE CO BD OF ED	425,324	0.125225%
J065	LEE CO BD OF ED	192,451	0.056662%
J066	LESLIE CO BD OF ED	315,944	0.093021%
J067	CITY OF WHITESBURG	99,747	0.029368%
J068	ELEC PLT BD OF VANCEBURG	119,794	0.035270%
J069	LINCOLN CO BD OF EDUC	801,870	0.236088%
J070	LIVINGSTON CO BD OF ED	284,934	0.083891%
J071	LOGAN CO BD OF EDUCATION	590,989	0.174000%
J072	LYON CO. PUBLIC LIBRARY	13,553	0.003990%
J073	PADUCAH WATER WORKS	398,737	0.117397%
J074	MCCREARY CO BD OF EDUCATN	543,706	0.160079%
J075	MCLEAN CO BD OF ED	257,722	0.075879%
J076	MADISON CO BD OF ED	1,799,200	0.529724%
J077	MAGOFFIN CO BD OF ED	468,663	0.137985%
J078	MARION CO BD OF EDUCATION	532,175	0.156684%
J079	MARSHALL COUNTY BD OF ED	744,707	0.219258%
J080	MARTIN CO BD OF ED	478,276	0.140815%
J081	MASON CO BD OF ED	439,080	0.129275%
J082	MEADE CO PUBLIC LIBRARY	39,563	0.011648%
J083	MENIFEE CO BD OF ED	207,967	0.061230%
J084	CITY OF HARRODSBURG	358,886	0.105664%
J085	METCALFE CO BD OF ED	307,842	0.090635%
J086	MONROE CO BOARD OF ED	409,568	0.120586%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
J087	MT STERLING WATER WORKS	185,978	0.054756%
J088	MORGAN CO BD OF EDUCATION	404,653	0.119139%
J089	MUHLENBERG CO LIB BD DIST	63,506	0.018697%
J090	CITY OF BARDSTOWN	575,861	0.169546%
J091	NICHOLAS CO BD OF ED	204,747	0.060282%
J092	OHIO CO BD OF ED	754,935	0.222269%
J093	OLDHAM COUNTY BD OF ED	2,199,484	0.647577%
J094	OWEN CO BD OF ED	335,804	0.098868%
J095	OWSLEY CO BD OF EDUCATION	246,801	0.072664%
J096	PENDLETON CO BD OF ED	430,759	0.126825%
J097	HAZARD CITY SCHOOLS	127,097	0.037420%
J098	PIKE CO BD OF EDUCATION	1,951,036	0.574428%
J099	POWELL CO BD OF EDUCATION	437,757	0.128885%
J100	CITY OF SOMERSET	858,823	0.252856%
J101	ROBERTSON CO BD OF ED	66,752	0.019653%
J102	ROCKCASTLE CO BD OF ED	559,634	0.164769%
J103	ROWAN CO BD OF ED	669,908	0.197236%
J104	RUSSELL CO BD OF ED	568,559	0.167396%
J105	SCOTT CO BOARD OF ED	1,572,495	0.462977%
J106	SHELBY CO LIBRARY	41,035	0.012082%
J107	SIMPSON CO BD OF ED	554,193	0.163166%
J108	SPENCER CO BD OF EDUC	565,042	0.166361%
J109	TAYLOR CO BD OF ED	480,401	0.141441%
J110	TODD CO BD OF ED	398,940	0.117457%
J111	TRIGG CO BD OF ED	382,306	0.112559%
J112	TRIMBLE CO BD OF ED	236,152	0.069528%
J113	CITY OF MORGANFIELD	282,434	0.083155%
J115	SPRINGFIELD WATER & SEWER	98,115	0.028887%
J117	CITY OF SEBREE	37,250	0.010967%
J118	CITY OF CORBIN	231,051	0.068027%
J119	WOLFE CO BD OF EDUCATION	261,222	0.076909%
J120	WOODFORD CO BD OF ED	786,022	0.231422%
J124	PENNYRILE NAR TASK FORCE	12,725	0.003747%
J134	LEX-FAY CO HUM RIGHTS COM	25,411	0.007482%
J135	FLEMING CO EMS	43,554	0.012823%
J154	CITY OF EARLINGTON	32,526	0.009576%
J156	CITY OF JEFFERSONTOWN	411,703	0.121214%
J178	LEBANON HOUSING AUTHORITY	34,377	0.010121%
J179	MARSHALL CO TOURIST COMM	13,010	0.003830%
J190	CITY OF BLOOMFIELD	33,602	0.009893%
J200	SOMERSET-PULASKI CONV & V	16,681	0.004911%
J203	FRONTIER HOUSING INC	75,275	0.022163%
J205	GEORGETOWN-SCOTT CO P COM	62,054	0.018270%
J210	BOYD CO AMBULANCE SERVICE	6,809	0.002005%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
J214	COMM ACTION SOUTHERN KY	688,567	0.202729%
J217	CITY OF PROVIDENCE	211,070	0.062144%
J219	CAMPBELL CO PUBLIC LIBRAR	245,082	0.072158%
J224	HOUSING AUTH OF HOPKINSVL	140,053	0.041235%
J234	LFUC HOUSING AUTHORITY	397,427	0.117011%
J256	CITY OF ST MATTHEWS	193,727	0.057037%
J259	CITY OF PARK HILLS	14,387	0.004236%
J305	SCOTT CO SOIL CONSER DIST	12,869	0.003789%
J310	CANNONSBURG WATER DIST	54,562	0.016064%
J314	BOWL GRN WARREN AIRPRT BD	26,848	0.007905%
J317	PROVIDENCE MUN HOUSING AU	17,108	0.005037%
J319	CITY OF ALEXANDRIA	81,275	0.023929%
J324	CITY OF OAK GROVE	126,043	0.037110%
J334	CENTRAL KY ED COOPERATIVE	16,495	0.004857%
J356	CITY OF WEST BUECHEL	35,870	0.010561%
J359	CITY OF FORT WRIGHT	36,196	0.010657%
J405	GEORGETOWN HOUSING AUTHOR	84,463	0.024868%
J414	WARREN CO PLANNING COMM	89,541	0.026363%
J417	WEBSTER CO CONSER DIST	6,012	0.001770%
J419	CITY OF COLD SPRING	40,139	0.011818%
J424	CITY OF CROFTON	5,908	0.001739%
J434	KY LEAGUE OF CITIES	705,761	0.207792%
J456	CITY OF SHIVELY	86,779	0.025550%
J459	N KY AREA PLAN COMMISSION	376,097	0.110731%
J510	CITY OF CATLETTSBURG	48,641	0.014321%
J514	BARREN RIVER AREA DEV	194,393	0.057234%
J519	NORTHERN KY COOP ED SER	126,075	0.037119%
J524	HOPKINSVILLE S W AUTHORI	300,390	0.088442%
J534	BLUEGRASS AREA DEV DISRIC	476,473	0.140284%
J556	LOUISVILLE CONV BUREAU	640,237	0.188500%
J559	CITY OF CRESCENT SPRINGS	42,732	0.012581%
J610	BOYD CO CONSERVATION DIST	4,953	0.001458%
J614	BOWL GRN CONV & VISIT BUR	52,645	0.015500%
J619	CITY OF FORT THOMAS	237,183	0.069832%
J656	OHIO VALLEY ED COOP	280,427	0.082564%
J710	BIG SANDY WATER DISTRICT	46,510	0.013693%
J714	BOWLING GR/WARREN COMM ED	50,040	0.014733%
J719	CITY OF SOUTHGATE	46,938	0.013819%
J756	CITY OF PROSPECT	44,779	0.013184%
J759	N KY COMMUNITY ACT COMM	420,858	0.123910%
J810	HOUSING AUTH OF ASHLAND	74,566	0.021954%
J814	HOUSING AUTH BOWLING GRN	215,132	0.063340%
J819	CITY OF BELLEVUE	87,086	0.025640%
J834	KY LEGAL SERVICE PROGRAMS	43,881	0.012920%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
J856	LOUISVILLE WATER COMPANY	4,207,912	1.238902%
J859	CITY OF VILLA HILLS	39,925	0.011755%
J910	SANITATION DISTRICT #4	53,219	0.015669%
J914	BOWLING GRN HUM RIGHT COM	9,831	0.002894%
J919	CITY OF DAYTON	53,938	0.015881%
J956	OKOLONA FIRE DISTRICT	5,239	0.001542%
J959	CITY OF INDEPENDENCE	108,527	0.031953%
K001	CITY OF COLUMBIA	78,230	0.023033%
K002	ALLEN CO BD OF ED	530,944	0.156321%
K003	ANDERSON CO BD OF ED	593,780	0.174822%
K004	CITY OF WICKLIFFE	30,417	0.008955%
K005	BARREN CO BD OF EDUCATION	999,420	0.294251%
K006	CITY OF OWINGSVILLE	57,698	0.016988%
K007	BELL CO BD OF ED	561,119	0.165206%
K009	PARIS BD OF EDUCATION	152,575	0.044921%
K010	CITY OF ASHLAND	1,073,320	0.316009%
K011	CITY OF DANVILLE	381,230	0.112242%
K012	AUGUSTA BD OF ED	40,287	0.011862%
K013	JACKSON CITY SCHOOLS	83,533	0.024594%
K014	CLOVERPORT INDEPENDENT SC	91,388	0.026907%
K015	BULLITT CO PUBLIC LIBRARY	190,620	0.056123%
K016	CITY OF MORGANTOWN	109,143	0.032134%
K017	GEORGE COON PUBLIC LIBRAR	20,446	0.006020%
K018	CITY OF MURRAY	513,856	0.151291%
K019	CITY OF NEWPORT	296,765	0.087374%
K020	CARLISLE CO BD OF ED	122,432	0.036047%
K021	CARROLL CO PUBLIC LIBRARY	51,100	0.015045%
K022	CARTER CO EMER AMBUL DIST	268,832	0.079150%
K023	CASEY CO AMBULANCE SERV	50,835	0.014967%
K025	CLARK CO LIBRARY BD	108,671	0.031995%
K026	CITY OF MANCHESTER	127,121	0.037427%
K027	CLINTON CO PUBLIC LIBRARY	8,061	0.002373%
K028	CITY OF MARION	119,595	0.035211%
K029	CITY OF BURKESVILLE	78,051	0.022980%
K030	OWENSBORO BD OF ED	1,043,829	0.307326%
K032	ELLIOTT CO AMB SERVICE	11,050	0.003253%
K033	ESTILL CO BD OF EDUCATION	441,309	0.129931%
K034	LEX/FAYETTE URBAN CO GOVT	10,858,709	3.197043%
K035	LICKING VALLEY COM ACTION	266,314	0.078409%
K036	FLOYD CO SCHOOLS	1,188,281	0.349856%
K038	FULTON CITY SCHOOLS	86,881	0.025580%
K039	GALLATIN CO PUBLIC LIB	24,427	0.007192%
K040	GARRARD CO BD OF ED	443,158	0.130476%
K041	CITY OF WILLIAMSTOWN	236,772	0.069711%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
K042	GRAVES CO BD OF ED	825,197	0.242956%
K043	CITY OF LEITCHFIELD	183,828	0.054123%
K044	CITY OF GREENSBURG	86,964	0.025604%
K045	GREENUP CO BD OF ED	570,593	0.167995%
K046	CITY OF HAWESVILLE	50,923	0.014993%
K047	HARDIN CO BD OF ED	2,675,193	0.787636%
K048	HARLAN INDEPENDENT SCHOOL	99,639	0.029336%
K049	CITY OF CYNTHIANA	179,921	0.052973%
K050	CAVERNA INDEPENDENT SCH	136,583	0.040213%
K052	HENRY CO BD OF EDUCATION	374,454	0.110248%
K055	JACKSON CO CONSERV DIST	5,589	0.001645%
K057	JESSAMINE CO PUBLIC LIBRA	159,364	0.046920%
K058	JOHNSON CO BD OF ED	629,505	0.185340%
K060	LKLP COMM ACTION COUNCIL	1,218,986	0.358896%
K061	BARBOURVILLE CITY SCHOOLS	88,882	0.026169%
K062	LARUE CO BD OF EDUCATION	407,690	0.120033%
K063	LONDON UTILITY COMM	201,523	0.059333%
K064	CITY OF LOUISA	68,205	0.020081%
K065	CITY OF BEATTYVILLE	85,168	0.025075%
K066	LESLIE CO PUBLIC LIBRARY	35,089	0.010331%
K067	LETCHER CO BD OF ED	626,571	0.184476%
K068	LEWIS CO BD OF ED	377,464	0.111134%
K069	LINCOLN CO PUBLIC LIBRARY	24,455	0.007200%
K070	LIVINGSTON CO CONSERV DIS	5,396	0.001589%
K071	CITY OF RUSSELLVILLE	261,646	0.077034%
K072	LYON CO BD OF EDUCATION	168,049	0.049477%
K073	PADUCAH BOARD OF ED	686,705	0.202181%
K074	MCCREARY CO WATER DIST	148,508	0.043724%
K075	CITY OF CALHOUN	39,014	0.011486%
K077	MAGOFFIN CO LIBRARY	8,010	0.002358%
K078	CITY OF LEBANON	186,104	0.054793%
K079	CITY OF BENTON	204,629	0.060247%
K080	MARTIN COUNTY LIBRARY	25,958	0.007643%
K081	MAYSVILLE UTILITY COMM	107,551	0.031665%
K082	CITY OF MULDRAUGH	40,302	0.011866%
K083	CITY OF FRENCHBURG	33,846	0.009965%
K085	METCALFE HEALTH CARE CTN	242,891	0.071512%
K086	MONROE CO CONSERV DIST	7,396	0.002178%
K087	MONTGOMERY CO BD OF ED	799,824	0.235486%
K088	GATEWAY COMM SER ORGANIZ	336,315	0.099019%
K089	MUHLENBERG CO BD OF ED	987,746	0.290814%
K090	NELSON COUNTY BD OF ED	834,691	0.245751%
K091	CITY OF CARLISLE	89,054	0.026219%
K092	OHIO CO LIBRARY	46,062	0.013562%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
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County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
K093	OLDHAM CO LIBRARY BD	113,961	0.033553%
K094	OWEN CO PUBLIC LIBRARY	26,907	0.007922%
K095	OWSLEY CO PUBLIC LIBRARY	11,651	0.003430%
K096	PENDLETON CO LIBRARY	29,906	0.008805%
K097	PERRY CO BD OF EDUCATION	886,107	0.260889%
K098	PIKEVILLE INDEPENDENT SCH	184,724	0.054387%
K099	CITY OF STANTON	30,820	0.009074%
K100	SOMERSET BD OF EDUCATION	240,722	0.070874%
K101	CITY OF MOUNT OLIVET	1,814	0.000534%
K102	ROCKCASTLE CONSERV DIST	3,181	0.000936%
K103	CITY OF MOREHEAD	188,765	0.055576%
K104	RUSSELL CO CONS DIST	4,074	0.001199%
K105	CITY OF GEORGETOWN	435,937	0.128349%
K106	CITY OF SHELBYVILLE	194,875	0.057376%
K107	FRANKLIN/SIMPSON PARKS BD	22,811	0.006716%
K108	CITY OF TAYLORSVILLE	107,471	0.031642%
K109	CAMPBELLSVLE MUN WTR&SEWR	192,500	0.056676%
K110	TODD COUNTY WATER DIST	46,379	0.013655%
K111	CITY OF CADIZ	133,803	0.039395%
K112	TRIMBLE CO LIBRARY	23,895	0.007035%
K113	UNION CO BD OF EDUCATION	489,264	0.144050%
K114	CITY OF BOWLING GREEN	1,424,357	0.419362%
K115	CITY OF SPRINGFIELD	82,126	0.024180%
K116	WAYNE CO BD OF ED	601,152	0.176992%
K117	WEBSTER CO PUBLIC LIBRARY	21,209	0.006244%
K118	WHITLEY CO BD OF ED	855,855	0.251983%
K119	WOLFE COUNTY LIBRARY	8,105	0.002386%
K120	CITY OF VERSAILLES	299,844	0.088281%
K137	KY MAGISTRATES/COMM ASSOC	21,902	0.006448%
K141	GRANT CO PLANNING COMM	7,038	0.002072%
K181	WESTERN LEWIS-RECTORVILLE	27,044	0.007962%
K214	GREEN RIVER EDUC COOP	42,890	0.012628%
K219	NORTHERN KY WATER SER DIS	1,088,878	0.320590%
K237	KY CO JUDGE/EX ASSOC	24,130	0.007104%
K256	JEFFERSONTOWN FIRE DIST	5,531	0.001628%
K314	KY LEGAL AID	230,090	0.067744%
K315	MT WASHINGTON FIRE P DIST	7,705	0.002268%
K319	CITY OF SILVER GROVE	12,188	0.003588%
K337	KY COUNCIL OF ADD'S	11,986	0.003529%
K356	ST MATTHEWS FIRE DIST.	8,621	0.002538%
K414	CITY OF SMITHS GROVE	4,948	0.001457%
K459	CITY OF LAKESIDE PARK	5,197	0.001530%
K519	CITY OF MELBOURNE	4,489	0.001322%
K559	CITY OF TAYLOR MILL	71,084	0.020929%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
K614	WARREN CO PUBLIC LIBRARY	163,627	0.048175%
K619	CAMPBELL CO CONS DISPATCH	173,570	0.051103%
K659	CITY OF EDGEWOOD	92,317	0.027180%
K719	CENTRAL CAMPBELL CO FIRE	4,132	0.001217%
K759	LAKESIDE/CRESTVIEWHLS POL	7,379	0.002173%
K856	HIGHVIEW FIRE DISTRICT	6,895	0.002030%
K859	CITY OF FORT MITCHELL	93,387	0.027495%
K959	HOUSING AUTH OF COVINGTON	217,792	0.064123%
L002	ALLEN CO CONSERVATION DIS	1,562	0.000460%
L003	ANDERSON PUBLIC LIBRARY	37,432	0.011021%
L004	CITY OF BARLOW	17,207	0.005066%
L005	CITY OF GLASGOW	420,556	0.123821%
L006	BATH CO WATER DISTRICT	50,708	0.014930%
L007	BELL CO COURT CLERK	32,526	0.009576%
L008	BOONE CO BD OF ED	3,604,676	1.061296%
L009	CITY OF PARIS	559,908	0.164849%
L010	FIVCO AREA DEVELOPMT DIST	121,228	0.035692%
L011	DANVILLE BOYLE CO REC	19,793	0.005827%
L012	BRACKEN COUNTY PUB LIBRAR	16,206	0.004771%
L013	BREATHITT CO PUBLIC LIB	23,356	0.006877%
L014	BRECKINRIDGE CO CLERK OFF	42,446	0.012497%
L015	CITY OF MT WASHINGTON	247,784	0.072953%
L016	BUTLER CO AMBULANCE SVC	61,800	0.018195%
L018	MURRAY PUBLIC SCHOOLS	440,087	0.129571%
L021	CITY OF CARROLLTON	171,976	0.050633%
L022	NORTHEAST KY CAA	323,141	0.095140%
L023	CITY OF LIBERTY	103,138	0.030366%
L024	HOPKINSVLE CHRIST LIBRARY	32,270	0.009501%
L025	CITY OF WINCHESTER	297,996	0.087737%
L026	DANIEL BOONE COMM AGENCY	401,015	0.118068%
L027	CITY OF ALBANY	166,065	0.048893%
L028	CRITTENDEN/LIV CO WAT DIS	64,980	0.019131%
L029	CUMBERLAND CO SOIL & WAT	3,758	0.001106%
L031	EDMONSON CO AMBULANCE DIS	29,187	0.008593%
L032	SANDY HOOK WATER DISTRICT	24,431	0.007193%
L033	CITY OF IRVINE	65,822	0.019379%
L035	CITY OF FLEMINGSBURG	90,320	0.026592%
L036	FLOYD CO LIBRARY	52,432	0.015437%
L038	FULTON CO LIBRARY	17,321	0.005100%
L039	CITY OF WARSAW	24,267	0.007145%
L041	GRANT CO PUBLIC LIBRARY	56,899	0.016752%
L042	MAYFIELD CITY SCHOOLS	406,425	0.119661%
L043	LEITCHFIELD UTILITY COMM	156,603	0.046107%
L044	GREEN CO AMBULANCE SVC	32,991	0.009713%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
L045	RACELAND BOARD OF EDUC	141,321	0.041608%
L046	HANCOCK CO PUBLIC LIBRARY	26,442	0.007785%
L047	WEST POINT INDEPENDENT SC	22,902	0.006743%
L049	CYNTHIANA/HARRISON LIBRAR	33,462	0.009852%
L050	CITY OF MUNFORDVILLE	48,101	0.014162%
L051	HENDERSON CO WATER DIST	57,204	0.016842%
L052	CITY OF EMINENCE	46,588	0.013716%
L054	DAWSON SPRINGS PUBLIC SCH	115,870	0.034115%
L057	CITY OF NICHOLASVILLE	685,754	0.201901%
L058	PAINTSVILLE BD OF ED	120,788	0.035563%
L060	KNOTT CO SOIL CONV DIST	3,836	0.001129%
L061	CITY OF BARBOURVILLE	71,638	0.021092%
L062	CITY OF HODGENVILLE	125,501	0.036950%
L063	LAUREL CO PUBLIC LIB DIST	110,299	0.032474%
L064	LOUISA WATER & SEWER COMM	66,809	0.019670%
L065	LEE CO PUBLIC LIBRARY	10,076	0.002967%
L066	CITY OF HYDEN	16,576	0.004880%
L067	LETCHER COUNTY CONS DIST	4,040	0.001189%
L068	HOUSING AUTH OF VANCEBURG	11,644	0.003428%
L069	STANFORD WATER COMMISSION	70,817	0.020850%
L071	RUSSELLVILLE CITY SCHOOLS	185,284	0.054552%
L072	CITY OF EDDYVILLE	53,960	0.015887%
L073	CITY OF PADUCAH	1,090,214	0.320983%
L074	HOUSING AUTH MCREARY CO	19,743	0.005813%
L075	CITY OF LIVERMORE	24,551	0.007228%
L076	BEREA BD OF ED	219,335	0.064577%
L077	CITY OF SALYERSVILLE	100,270	0.029522%
L078	MARION FREE PUBLIC LIBRAR	37,415	0.011016%
L079	MARSHALL CO SOIL & WATER	3,861	0.001137%
L080	MARTIN CO CONSERV DIST	3,192	0.000940%
L082	MEADE CO BD OF ED	890,478	0.262176%
L083	MENIFEE CO PUBLIC LIBRARY	6,524	0.001921%
L084	BURGIN INDEPENDENT SCH	77,391	0.022786%
L085	METCALFE CO PUBLIC LIB	18,431	0.005426%
L086	CITY OF TOMPKINSVILLE	94,383	0.027788%
L087	MONTGOMERY CO SAN DIST #2	7,855	0.002313%
L088	MORGAN COUNTY LIBRARY	16,130	0.004749%
L090	CITY OF NEW HAVEN	13,882	0.004087%
L091	NICHOLAS COUNTY LIBRARY	7,520	0.002214%
L092	OHIO CO WATER DIST	104,444	0.030751%
L093	LAGRANGE UTILITY COMM	64,653	0.019035%
L096	PENDLETON COUNTY WATER	43,127	0.012697%
L099	POWELLS VALLEY WATER DIST	33,019	0.009722%
L100	SCIENCE HILL BD OF ED	71,379	0.021016%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
L102	CITY OF MOUNT VERNON	165,694	0.048784%
L103	MOREHEAD UTILITY PLANT BD	233,608	0.068779%
L104	LAKE CUMBERLAND ADD	391,163	0.115167%
L105	GEORGETOWN/SCOTT CO PARKS	106,212	0.031271%
L106	TRIPLE S PLANNING & ZONIN	16,865	0.004966%
L107	CITY OF FRANKLIN	306,769	0.090320%
L108	SPENCER CO FIRE DIST	3,969	0.001169%
L109	CAMPBELLSVILLE CITY SCHOO	193,980	0.057112%
L110	CITY OF ELKTON	64,301	0.018932%
L111	HOUSING AUTH OF CADIZ	21,547	0.006344%
L112	CITY OF BEDFORD	8,885	0.002616%
L113	UNION CO PLANNING COMM	14,769	0.004348%
L114	WARREN COUNTY BD OF ED	2,281,674	0.671775%
L115	WASHINGTON CO SCHOOLS	292,772	0.086199%
L118	CORBIN BD OF ED	415,829	0.122429%
L119	CITY OF CAMPTON	58,878	0.017335%
L120	FALLING SPRINGS ARTS	65,708	0.019346%
L141	CORINTH WATER DISTRICT	17,940	0.005282%
L156	CITY OF LYNDON	24,266	0.007144%
L159	ELSMERE FIRE PROTECTION	6,184	0.001821%
L256	CITY OF HURSTBOURNE	17,976	0.005292%
L356	EASTWOOD FIRE PROT DIST	5,031	0.001481%
L656	FERN CREEK FIRE PROT DIST	8,028	0.002364%
L756	PLEASURE RIDGE PARK FIRE	31,477	0.009267%
L959	NORTHERN KY CONV CTR CORP	173,131	0.050974%
M001	COLUMBIA/ADAIR UTILITIES	130,339	0.038375%
M003	LAWBG-ANDERSON PLAN COMM	1,895	0.000558%
M005	GLASGOW WATER COMPANY	291,249	0.085750%
M006	GATEWAY AREA DEV DISTRICT	85,487	0.025169%
M007	MIDDLESBORO CITY SCHOOL	201,051	0.059194%
M008	WALTON/VERONA BD OF ED	287,205	0.084560%
M009	PARIS BOURBON CO LIBRARY	44,087	0.012980%
M010	BOYD CO BD OF ED	761,977	0.224343%
M011	BOYLE COUNTY BD OF EDUC	383,196	0.112821%
M012	EAST PENDLETON WATER DIST	37,732	0.011109%
M013	BREATHITT CO SOIL CONSERV	3,490	0.001028%
M014	CITY OF HARDINSBURG	41,476	0.012211%
M015	BULLITT CO FISCAL COURT	728,937	0.214615%
M017	CITY OF FREDONIA	7,214	0.002124%
M018	CALLOWAY CO PUBLIC LIBRAR	47,019	0.013844%
M019	CAMPBELL CO COURTHOUSE	8,812	0.002594%
M020	CITY OF BARDWELL	50,613	0.014902%
M021	CARROLL CO WATER DISTRICT	56,663	0.016683%
M022	CITY OF OLIVE HILL	122,101	0.035949%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
M023	E CASEY CO WATER DISTRICT	34,369	0.010119%
M024	CHRISTIAN CO BD OF ED	1,737,707	0.511619%
M025	WINCHESTER MUNICIPAL UTIL	411,845	0.121256%
M026	CLAY COUNTY 911 BOARD	34,006	0.010012%
M027	HOUSING AUTH OF ALBANY	21,287	0.006267%
M029	CUMBERLAND CO FISCAL CT	141,134	0.041553%
M030	DAVISS CO BD OF EDUC	2,165,039	0.637435%
M031	EDMONSON CO CONSERV DIST	2,101	0.000619%
M033	IRVINE MUNICIPAL UTILITY	84,374	0.024842%
M034	FAYETTE CO BD EDUCATION	7,564,024	2.227015%
M035	FLEMING COUNTY LIBRARY	22,891	0.006740%
M037	FRANKLIN CO BD OF ED	1,285,500	0.378479%
M038	HICKMAN/FULTON RIV PRT AU	44,989	0.013246%
M039	GALLATIN CO WATER DIS	34,326	0.010106%
M040	GARRARD CO PUBLIC LIBRARY	20,858	0.006141%
M041	GRANT CO BD OF ED	753,447	0.221831%
M042	CITY OF MAYFIELD	114,713	0.033774%
M043	CITY OF CANEYVILLE	20,084	0.005913%
M044	GREEN/TAYLOR WATER DIST	56,141	0.016529%
M045	CITY OF FLATWOODS	144,021	0.042403%
M046	CITY OF LEWISPORT	80,926	0.023826%
M047	HARDIN CO PUBLIC LIBRARY	49,540	0.014586%
M048	CITY OF BENHAM	25,863	0.007615%
M049	HARRISON CO CONSERVA DIST	4,325	0.001273%
M050	HART CO CONSERVATION DIST	5,549	0.001634%
M051	HENDERSON CO BD OF ED	1,339,015	0.394236%
M052	HENRY CO LIBRARY	25,038	0.007372%
M054	CITY OF DAWSON SPRINGS	67,615	0.019907%
M056	JEFF CO MED CTR STM & CHL	191,599	0.056411%
M057	NICH-VLE/JESS CO PK & REC	36,013	0.010603%
M058	CITY OF PAINTSVILLE	352,039	0.103648%
M059	KENTON COUNTY FISCAL CT	1,084,263	0.319231%
M060	CITY OF HINDMAN	15,825	0.004659%
M061	KNOX CO E M S	145,658	0.042885%
M062	LARUE CO WATER DIST #1	46,785	0.013774%
M064	HOUSING AUTH/ LAWRENCE CO	19,623	0.005777%
M065	LEE CO SOIL CONSERV DIST	5,661	0.001667%
M067	JENKINS BD OF ED	79,391	0.023374%
M068	CITY OF VANCEBURG	54,149	0.015943%
M069	CITY OF STANFORD	8,465	0.002492%
M070	LEDBETTER WATER DISTRICT	29,821	0.008780%
M073	W MCCracken CO WATER DIST	17,004	0.005006%
M075	CITY OF SACRAMENTO	22,195	0.006535%
M076	CITY OF RICHMOND	602,867	0.177497%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
M077	MAGOFFIN CO COURT CLERK	30,616	0.009014%
M078	LEBANON WATER WORKS	85,317	0.025119%
M079	MARSHALL CO REF DISP DIST	82,897	0.024407%
M081	CITY OF MAYSVILLE	393,251	0.115782%
M082	CITY OF BRANDENBURG	79,831	0.023504%
M084	MERCER CO BOARD OF ED	453,428	0.133499%
M085	CITY OF EDMONTON	86,904	0.025586%
M087	MT STERL/MONTGOMERY LIB	41,199	0.012130%
M088	MORGAN CO CONSERVAT DIST	4,400	0.001296%
M090	BARDSTOWN BD OF ED	590,254	0.173784%
M091	NICHOLAS CO WATER DIST	16,988	0.005002%
M092	CITY OF BEAVER DAM	89,495	0.026349%
M093	OLDHAM CO WATER DIST	119,004	0.035037%
M096	CITY OF FALMOUTH	93,273	0.027462%
M097	E KY CONCEN EMPLOY PRO	275,106	0.080997%
M098	PIKE CO HOUSING AUTHORITY	43,065	0.012679%
M099	BEECH FORK WATER COMM	39,403	0.011601%
M100	PULASKI CO BD OF ED	1,510,341	0.444678%
M104	RUSSELL CO PUBLIC LIBRARY	31,136	0.009167%
M105	SCOTT COUNTY LIBRARY	116,831	0.034398%
M106	SHELBY CO BD OF ED	1,214,579	0.357599%
M107	FRANKLIN ELECTRIC PLNT BD	131,181	0.038623%
M108	SPENCER CO PUBLIC LIB	22,557	0.006641%
M109	CITY OF CAMPBELLSVILLE	321,051	0.094524%
M110	CITY OF GUTHRIE	34,663	0.010206%
M111	TRIGG CO CONS DISTRICT	3,982	0.001172%
M112	CITY OF MILTON	35,491	0.010449%
M113	CITY OF STURGIS	61,294	0.018046%
M115	WASHINGTON CO LIBRARY BD	18,176	0.005351%
M116	WAYNE CO PUBLIC LIBRARY	31,710	0.009336%
M117	WEBSTER CO BD OF ED	406,775	0.119764%
M118	WHITLEY CO FISCAL COURT	498,611	0.146802%
M119	WOLFE CO FISCAL COURT	147,084	0.043305%
M120	WOODFORD COUNTY LIBRARY	70,445	0.020740%
M215	SHEPHER/BULLIT CO TOURIST	54,278	0.015981%
M315	CITY OF PIONEER VILLAGE	5,005	0.001474%
M356	MIDDLETOWN FIRE PROT DIST	8,764	0.002580%
M415	BULLITT CO SANITATION DIS	51,274	0.015096%
N001	ADAIR CO CONSERVATION DIS	7,976	0.002348%
N006	HOUSING AUTH OWINGSVILLE	14,285	0.004206%
N007	PINEVILLE BD OF EDUCATION	64,872	0.019100%
N008	CITY OF FLORENCE	570,879	0.168079%
N009	CITY OF MILLERSBURG	3,984	0.001173%
N010	BOYD CO PUBLIC LIBRARY	86,526	0.025475%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
N011	CITY OF PERRYVILLE	7,925	0.002333%
N012	CITY OF BROOKSVILLE	34,173	0.010061%
N013	MIDDLE KY COMM ACT PART	306,442	0.090223%
N014	CITY OF IRVINGTON	42,307	0.012456%
N015	BULLITT CO CONSERVAT DIST	4,906	0.001444%
N017	PRINCETON ELECTRIC PL BD	167,861	0.049422%
N018	MURRAY/CALLOWAY CO AIRPRT	6,255	0.001841%
N020	CARLISLE CO SANIT DIST 1	10,444	0.003075%
N021	CARROLLTON UTILITIES COMM	205,314	0.060449%
N022	CITY OF GRAYSON	99,702	0.029354%
N025	EAST CLARK CO WATER DIST	34,127	0.010048%
N029	CUMBERLAND CO PUBLIC LIB	10,665	0.003140%
N033	ESTILL CO WATER DIST NO 1	39,763	0.011707%
N035	HOUSING AUTH FLEMINGSBURG	7,413	0.002183%
N036	PRESTONSBURG CITY UTIL	393,477	0.115848%
N037	FRANKFORT INDEP SCHOOLS	188,674	0.055550%
N038	HOUSING AUTH OF HICKMAN	27,233	0.008018%
N041	BULLOCK PEN WATER DIST	101,240	0.029807%
N042	PURCHASE AREA DEV DIST	297,208	0.087505%
N043	GRAYSON CO LIBRARY	34,086	0.010036%
N044	HOUSING AUTH OF GREENSBUR	5,036	0.001483%
N045	KENTUCKY ED DEV CORP	119,593	0.035211%
N047	ELIZABETHTOWN BD OF EDUC	404,813	0.119186%
N049	CYNTHIANA HARRISON CO JPC	13,002	0.003828%
N050	CITY OF HORSE CAVE	44,244	0.013027%
N051	CITY OF HENDERSON	1,000,320	0.294516%
N052	CITY OF NEW CASTLE	17,055	0.005021%
N054	CITY OF MADISONVILLE	1,029,892	0.303223%
N057	NICHOLASVILLE HOUSING AUT	4,113	0.001211%
N058	JOHNSON CO LIBRARY	31,742	0.009345%
N060	KNOTT CO WATER & SEWER	58,650	0.017268%
N061	KNOX CO SOIL CONSERV DIS	5,010	0.001475%
N063	CUMBERLAND VAL AREA DEV	148,779	0.043804%
N065	THREE FORKS REG JAIL	121,437	0.035754%
N067	HOUSING ORIENTED MINISTRI	47,846	0.014087%
N068	GAR,QUI,KY-O-HTS WTR DIST	30,611	0.009013%
N069	CITY OF CRAB ORCHARD	9,236	0.002719%
N071	CITY OF AUBURN	44,215	0.013018%
N072	LYON CO AMBULANCE SERVICE	77,093	0.022698%
N075	CITY OF ISLAND	16,255	0.004786%
N076	MADISON CO EMS	14,067	0.004142%
N077	MAGOFFIN CO WATER DIST	41,475	0.012211%
N078	CENTRAL KY COMM ACTION	660,086	0.194344%
N079	BENTON ELECTRIC SYSTEM	103,538	0.030484%

Kentucky Retirement Systems
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Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
N080	MARTIN CO WATER DISTRICT	84,978	0.025020%
N081	BUFFALO TRACE AR DEV DIST	192,214	0.056592%
N082	MEADE CO WATER DISTRICT	58,442	0.017207%
N084	MERCER CO PUBLIC LIBRARY	54,638	0.016087%
N085	METCALFE CO CONSERV DIST	5,095	0.001500%
N087	CITY OF MT STERLING	123,337	0.036313%
N088	MORGAN CO AMBULANCE SERV	49,101	0.014456%
N089	MUHLENBERG CO WATER DIST	93,325	0.027477%
N090	BARDSTOWN-NELSON CO TOURI	21,276	0.006264%
N092	CITY OF HARTFORD	107,589	0.031677%
N093	CITY OF LAGRANGE	77,469	0.022809%
N094	CITY OF OWENTON	16,853	0.004962%
N097	KY VALLEY ED COOPERATIVE	28,295	0.008331%
N098	PIKE CO LIBRARY DISTRICT	76,596	0.022552%
N099	CITY OF CLAY CITY	16,393	0.004826%
N100	CITY OF BURNSIDE	27,012	0.007953%
N103	HOUSING AUTH OF MOREHEAD	47,791	0.014071%
N104	CITY OF JAMESTOWN	133,646	0.039348%
N106	W SHELBY WATER DISTRICT	26,795	0.007889%
N107	SIMPSON CO CONSER DIST	3,264	0.000961%
N110	LOGAN/TODD REG. WATER COM	60,199	0.017724%
N111	BARKLEY LAKE WATER DIST	90,991	0.026790%
N112	TRIMBLE CO WATER DIST	26,001	0.007655%
N113	UNION CO LIBRARY BD	41,447	0.012203%
N114	BOWLING GRN MUNICIPAL UTI	1,722,507	0.507144%
N115	WASHINGTON CO CONSER DIST	3,591	0.001057%
N116	MONTICELLO UTILITY COMM	150,938	0.044439%
N117	CITY OF DIXON	9,607	0.002828%
N118	CITY OF WILLIAMSBURG	250,415	0.073728%
N119	WOLFE CO CONSER DISTRICT	5,124	0.001509%
N120	WOODFORD CO PLAN ZONING	33,090	0.009742%
N959	N KY CONV & VISITORS BUR	158,358	0.046624%
P001	HOUSING AUTH OF COLUMBIA	19,339	0.005694%
P005	GLASGOW ELECTRIC PLANT BD	518,730	0.152725%
P006	BATH COUNTY E.M.S.	82,810	0.024381%
P007	CITY OF PINEVILLE	33,644	0.009905%
P008	BOONE CO PLANNING COMM	139,842	0.041172%
P009	HOUSING AUTHORITY PARIS	38,309	0.011279%
P010	REGIONAL PUBLIC SAFETY	97,144	0.028601%
P011	CITY OF JUNCTION CITY	28,141	0.008285%
P013	CITY OF JACKSON	168,176	0.049515%
P014	BRECKINRIDGE CO PUBLIC LI	24,760	0.007290%
P015	CITY OF LEBANON JUNCTION	24,640	0.007255%
P017	PRINCETON WATER/WASTEWATE	102,041	0.030043%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
P018	MURRAY/CALLOWAY TRANS AUT	63,927	0.018821%
P022	RATTLESNAKE RIDGE WATER	74,517	0.021939%
P025	CLARK CO CONSVATION DIST	3,708	0.001092%
P033	ESTILL COUNTY EMS	-	0.000000%
P035	FLEMING CO DISPATCH	22,016	0.006482%
P037	COMMUNITY ACTION KENTUCKY	76,259	0.022452%
P038	HICKMAN ELECTRIC SYSTEM	54,457	0.016033%
P041	CITY OF DRY RIDGE	52,780	0.015540%
P043	CITY OF CLARKSON	13,749	0.004048%
P045	GREENUP CO ENVIR COMM	21,583	0.006354%
P047	CITY OF WEST POINT	34,361	0.010116%
P048	HARLAN COUNTY C A A	153,136	0.045087%
P049	HOUSING AUTHORITY OF CYNT	81,320	0.023942%
P050	HART CO SOLID WASTE SVC	73,206	0.021553%
P051	HENDERSON MUN POWER&LIGHT	375,111	0.110441%
P052	LITTLE KY RV WS CONV DIST	8,743	0.002574%
P054	HOUSING AUTH DAWSON SPG	34,415	0.010132%
P057	VALLEY VIEW FERRY AUTHORI	16,173	0.004762%
P061	BARBOURVILLE UTILITY COMM	295,671	0.087052%
P063	LAUREL CO WATER DIST #2	85,445	0.025157%
P068	LEWIS CO PUBLIC LIBRARY	12,035	0.003543%
P069	LINCOLN CO CLERK	42,141	0.012407%
P071	LOGAN CO CONS DISTRICT	8,134	0.002395%
P072	LYON CO WATER DISTRICT	23,766	0.006997%
P075	MCLEAN CO REG WATER COMM	3,382	0.000996%
P076	MADISON CO PUBLIC LIBRARY	123,286	0.036298%
P077	SALYERS/MAG CO JOINT HOUS	14,754	0.004344%
P078	MARION CO CONSERVAT DIST	3,781	0.001113%
P079	CITY OF CALVERT CITY	159,391	0.046928%
P081	MASON COUNTY LIBRARY	32,251	0.009495%
P084	ANDERSON-DEAN COMM PARK	13,997	0.004121%
P087	MONTGOMERY CTY WATER DIST	8,815	0.002595%
P088	MORGAN CO WATER DIST	23,180	0.006825%
P089	MUHLENBERG WATER DIST #3	32,734	0.009638%
P090	NORTH NELSON WATER DIST	29,088	0.008564%
P092	OHIO CO REG WASTEWATER D	23,988	0.007062%
P097	KY RIVER AREA DEV DIST	197,977	0.058289%
P100	LAKE CUMBERLAND CAA, INC	375,929	0.110682%
P103	MOREHEAD TOURISM COMMISSI	31,825	0.009370%
P104	RUSSELL CO TOURIST COMM	10,326	0.003040%
P105	GEORGETOWN/SCOTT TOURISM	12,543	0.003693%
P106	MULTI PURPOSE COMM ACTION	39,295	0.011569%
P107	SIMPSON CO LIBRARY DIST	24,325	0.007162%
P110	TODD COUNTY CONSERVATION DISTRICT	4,696	0.001382%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
P111	JOHN L STREET LIBRARY	16,368	0.004819%
P113	STURGIS HOUSING AUTHORITY	10,271	0.003024%
P115	HOUSING AUTH SPRINGFIELD	15,161	0.004464%
P116	CITY OF MONTICELLO	55,587	0.016366%
P117	CITY OF CLAY	31,343	0.009228%
P120	WOODFORD CO CONSERV DIST	5,834	0.001718%
P959	CITY OF CRESTVIEW HILLS	27,491	0.008094%
R003	SOUTH ANDERSON WATER DIST	25,795	0.007595%
R005	BARREN CO SOIL CONS DIS	3,917	0.001153%
R008	BOONE CO LIBRARY DIST	383,892	0.113026%
R010	ASHLAND BD OF ED	658,263	0.193807%
R011	DANVILLE BOYLE PLANNING	17,261	0.005082%
R013	BREATHITT COUNTY WATER DISTRICT	19,575	0.005763%
R015	CITY OF SHEPHERDSVILLE	158,374	0.046629%
R017	CITY OF PRINCETON	81,363	0.023955%
R018	MURRAY ELECTRIC SYSTEM	354,017	0.104230%
R019	FORT THOMAS BOARD OF ED	444,554	0.130886%
R021	CARROLLTON/CARR CO REC TR	6,273	0.001847%
R024	CHRISTIAN CO WATER DIST	68,211	0.020083%
R030	DAVIESS CO AIRPORT BD	25,663	0.007556%
R033	CITY OF RAVENNA	9,028	0.002658%
R034	LEXINGTON PUBLIC LIBRARY	751,700	0.221317%
R036	CITY OF PRESTONSBURG	296,015	0.087153%
R037	PAUL SAWYIER LIBRARY	149,838	0.044116%
R038	CITY OF FULTON	173,501	0.051082%
R041	CITY OF CRITTENDEN	14,209	0.004183%
R042	MAYFIELD ELEC & WATER SYS	412,644	0.121491%
R045	CITY OF RUSSELL	130,142	0.038317%
R047	LINCOLN TRAIL AREA DEV DI	218,225	0.064250%
R048	HARLAN CO CONSERV DIST	4,801	0.001414%
R050	HART CO AMB SERVICE	144,674	0.042595%
R051	HENDERSON MUN W & S DEPT	559,243	0.164653%
R052	CITY OF CAMPBELLSBURG	8,903	0.002621%
R054	SOUTH HOPKINS WATER DIST	44,345	0.013056%
R057	CITY OF WILMORE	131,968	0.038854%
R058	HOUSING AUTH OF PAINTSVLE	65,769	0.019364%
R061	KY COMM ECONOMIC OPPORT	766,250	0.225601%
R063	WOODCREEK WATER DISTRICT	250,709	0.073814%
R071	LOGAN CO PUBLIC LIBRARY	57,141	0.016824%
R072	LYON CO HOUSING AUTHORITY	33,980	0.010004%
R073	MCCRACKEN CO BD OF ED	1,168,483	0.344027%
R076	RICHMOND UTILITIES	429,216	0.126371%
R078	CITY OF LORETTO	3,243	0.000955%
R079	MARSHALL CO PUB LIBRARY	124,605	0.036686%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
R088	CITY OF WEST LIBERTY	163,241	0.048062%
R089	CENTRAL CITY MUN WTR&SEWR	123,640	0.036402%
R090	NELSON CO PUBLIC LIBRARY	123,817	0.036454%
R093	TRI CO COMM ACTION AGENCY	41,693	0.012275%
R097	PERRY COUNTY PUBLIC LIB	88,091	0.025936%
R103	ROWAN CO PUBLIC LIBRARY	36,449	0.010731%
R104	CITY OF RUSSELL SPRINGS	99,748	0.029368%
R105	CITY OF STAMPING GROUND	2,515	0.000740%
R106	SHELBY CO PARK RECREATION	69,138	0.020356%
R109	TAYLOR CO PUBLIC LIBRARY	43,631	0.012846%
R114	BOWLING GREEN PUBLIC SCHO	869,388	0.255967%
R115	S W E D A	6,975	0.002054%
R116	WAYNE CO CONSERV DIST	6,767	0.001992%
R117	WEBSTER COUNTY WATER DIST	65,192	0.019194%
R118	WILLIAMSBURG IND BD OF ED	133,553	0.039321%
R120	CITY OF MIDWAY	28,546	0.008405%
R959	N KY LEGAL AID SOCIETY	269,122	0.079235%
T036	FLOYD COUNTY CONSV DIST	12,221	0.003598%
V001	ADAIR COUNTY FISCAL COURT	226,949	0.066819%
V002	ALLEN COUNTY FISCAL COURT	342,384	0.100805%
V003	ANDERSON CO FISCAL COURT	302,886	0.089176%
V004	BALLARD COUNTY FISCAL CT	302,832	0.089160%
V005	BARREN CO FISCAL CT	215,790	0.063533%
V006	BATH CO FISCAL COURT	179,591	0.052876%
V007	BELL CO FISCAL CT	350,521	0.103201%
V008	BOONE CO FISCAL CT	1,272,415	0.374627%
V009	BOURBON CO FISCAL COURT	304,015	0.089509%
V010	BOYD COUNTY FISCAL COURT	880,639	0.259280%
V011	BOYLE COUNTY FISCAL COURT	439,493	0.129396%
V012	BRACKEN CO FISCAL COURT	158,527	0.046674%
V013	BREATHITT CO FISCAL COURT	203,891	0.060030%
V014	BRECKINRIDGE CO FISCAL CT	353,438	0.104060%
V016	BUTLER COUNTY FISCAL CT	248,087	0.073042%
V017	CALDWELL CO FISCAL COURT	208,344	0.061341%
V018	CALLOWAY CO FISCAL COURT	536,409	0.157931%
V019	CAMPBELL CO FISCAL CT	1,126,010	0.331522%
V020	CARLISLE CO FISCAL COURT	146,280	0.043068%
V021	CARROLL CO FISCAL CT	330,214	0.097222%
V022	CARTER CO FISCAL CT	424,371	0.124944%
V023	CASEY CO FISCAL COURT	308,919	0.090952%
V024	CHRISTIAN CO FISCAL COURT	466,122	0.137237%
V025	CLARK COUNTY FISCAL COURT	372,299	0.109613%
V026	CLAY COUNTY FISCAL CT	510,512	0.150306%
V027	CLINTON CO FISCAL COURT	270,969	0.079779%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V028	CRITTENDEN CO FIS CT	247,471	0.072861%
V030	DAVIESS CO FISCAL COURT	824,717	0.242815%
V031	EDMONSON CO FISCAL CRT	192,720	0.056741%
V032	ELLIOTT CO FISCAL CT	115,281	0.033941%
V033	ESTILL CO FISCAL COURT	271,152	0.079833%
V035	FLEMING CO FISCAL COURT	152,319	0.044846%
V036	FLOYD CO FISCAL COURT	516,697	0.152127%
V037	FRANKLIN CO FISCAL COURT	604,090	0.177857%
V038	FULTON COUNTY FIS CT	390,472	0.114964%
V039	GALLATIN CO FISCAL COURT	267,730	0.078826%
V040	GARRARD CO FISCAL COURT	256,282	0.075455%
V041	GRANT COUNTY FISCAL COURT	322,660	0.094998%
V042	GRAVES COUNTY FISCAL CT	545,700	0.160666%
V043	GRAYSON CO FISCAL COURT	511,672	0.150648%
V044	GREEN COUNTY FISCAL COURT	101,543	0.029896%
V045	GREENUP CO FISCAL CT	562,637	0.165653%
V046	HANCOCK CO FISCAL COURT	322,229	0.094871%
V047	HARDIN CO FISCAL COURT	464,414	0.136734%
V048	HARLAN CO FIS CT	527,699	0.155366%
V049	HARRISON CO FISCAL COURT	185,830	0.054713%
V050	HART COUNTY FISCAL COURT	319,463	0.094057%
V051	HENDERSON CO FISCAL COURT	971,042	0.285896%
V052	HENRY CO FISCAL COURT	209,735	0.061751%
V053	HICKMAN CO FISCAL COURT	158,368	0.046627%
V054	HOPKINS CO FISCAL COURT	613,783	0.180711%
V055	JACKSON CO FISCAL COURT	314,722	0.092661%
V057	JESSAMINE CO FISCAL COURT	743,966	0.219040%
V060	KNOTT CO FISCAL CT	244,397	0.071956%
V061	KNOX CO FISCAL CT	378,615	0.111473%
V062	LARUE CO FISCAL COURT	265,617	0.078203%
V063	LAUREL COUNTY FISCAL COUR	761,182	0.224109%
V064	LAWRENCE CO FISCAL CT	299,831	0.088277%
V065	LEE COUNTY FISCAL COURT	160,866	0.047362%
V066	LESLIE CO FISCAL COURT	395,271	0.116377%
V067	LETCHER CO FISCAL COURT	347,823	0.102407%
V068	LEWIS COUNTY FISCAL COURT	248,199	0.073075%
V069	LINCOLN CO FISCAL COURT	276,227	0.081327%
V070	LIVINGSTON CO FISCAL CT	285,916	0.084180%
V071	LOGAN COUNTY FISCAL COURT	434,974	0.128066%
V072	LYON COUNTY FISCAL COURT	127,402	0.037510%
V073	MCCRACKEN CO FISCAL COURT	500,446	0.147342%
V074	MCCREARY CO FISCAL CT	280,309	0.082529%
V075	MCLEAN COUNTY FISCAL CT	280,293	0.082524%
V076	MADISON CO FISCAL COURT	721,714	0.212489%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V077	MAGOFFIN CO FISCAL COURT	211,032	0.062132%
V078	MARION CO FISCAL COURT	557,307	0.164084%
V079	MARSHALL CO FISCAL COURT	609,052	0.179318%
V080	MARTIN CO FISCAL COURT	224,835	0.066196%
V081	MASON CO FIS CT	418,385	0.123182%
V082	MEADE COUNTY FISCAL COURT	675,685	0.198937%
V083	MENIFEE CO FISCAL COURT	107,852	0.031754%
V084	MERCER COUNTY FISCAL COUR	250,895	0.073869%
V085	METCALFE CO FISCAL COURT	158,535	0.046676%
V086	MONROE CO FISCAL COURT	127,793	0.037625%
V087	MONTGOMERY CO FISCAL CT	453,404	0.133492%
V088	MORGAN CO FISCAL CT	144,540	0.042556%
V089	MUHLENBERG CO FISCAL CT	655,578	0.193017%
V090	NELSON CO FISCAL CT	747,937	0.220209%
V091	NICHOLAS CO FISCAL COURT	155,431	0.045762%
V092	OHIO COUNTY FISCAL CRT	361,846	0.106536%
V093	OLDHAM CO FISCAL COURT	538,455	0.158533%
V094	OWEN COUNTY FISCAL COURT	213,169	0.062762%
V095	OWSLEY CO FISCAL COURT	111,558	0.032845%
V096	PENDLETON CO FISCAL COURT	209,551	0.061696%
V097	PERRY COUNTY FISCAL COURT	473,488	0.139405%
V098	PIKE COUNTY FISCAL COURT	964,054	0.283839%
V099	POWELL CO FISCAL CT	385,627	0.113537%
V100	PULASKI CO FISCAL CT	783,283	0.230616%
V101	ROBERTSON CO FISCAL CT	63,972	0.018835%
V102	ROCKCASTLE CO FISCAL CT	331,412	0.097575%
V103	ROWAN CO FISCAL COURT	361,767	0.106512%
V104	RUSSELL CO FISCAL COURT	310,444	0.091401%
V105	SCOTT CO FISCAL CT	418,115	0.123102%
V106	SHELBY CO FISCAL COURT	397,062	0.116904%
V107	SIMPSON CO FISCAL COURT	361,219	0.106351%
V108	SPENCER CO TREASURER	165,785	0.048811%
V109	TAYLOR COUNTY FISCAL COUR	335,994	0.098924%
V110	TODD COUNTY FISCAL COURT	238,505	0.070221%
V111	TRIGG COUNTY FISCAL COURT	272,567	0.080250%
V112	TRIMBLE CO FISCAL COURT	156,479	0.046071%
V113	UNION COUNTY FISCAL COURT	322,259	0.094880%
V114	WARREN COUNTY FISCAL COUR	1,058,225	0.311565%
V115	WASHINGTON CO FIS COURT	207,250	0.061019%
V116	WAYNE COUNTY FISCAL COURT	484,419	0.142624%
V117	WEBSTER CO FISCAL COURT	447,483	0.131749%
V119	CITY OF HIGHLAND HEIGHTS	34,662	0.010205%
V120	WOODFORD CO FISCAL COURT	421,303	0.124041%
V122	FAMILY HEALTH CENTER	2,299,684	0.677078%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V125	LOUISVILLE MEM COMM	21,617	0.006365%
V126	LOU & JEFF CO RIVERPORT	42,192	0.012422%
V127	LOU LABOR MANAGER COM	8,631	0.002541%
V129	T A R C	4,445,670	1.308903%
V130	ANCHORAGE BD OF EDUCATION	114,600	0.033741%
V136	MOUNTAIN ARTS CENTER	17,766	0.005231%
V137	FRANKLIN CO CONS DIST	8,285	0.002439%
V145	CITY OF WURLAND	10,555	0.003108%
V147	HARDIN CO WATER DIST #2	438,639	0.129145%
V151	HOUSING AUTH OF HENDERSON	157,415	0.046347%
V156	JEFF CO BD OF ED	26,318,333	7.748699%
V158	BIG SANDY AREA COMM PRO	283,345	0.083423%
V159	CITY OF ERLANGER	315,627	0.092928%
V163	EAST BERNSTADT BD OF ED	47,585	0.014010%
V171	CITY OF ADAIRVILLE	22,188	0.006533%
V176	MADISON CO CONSERVAT DIST	4,832	0.001423%
V179	MARSHALL CO SEN CITIZENS	10,174	0.002996%
V189	CITY OF CENTRAL CITY	188,086	0.055377%
V196	CITY OF BUTLER	5,106	0.001503%
V197	CITY OF HAZARD	556,546	0.163860%
V198	MOUNTAIN WATER DISTRICT	239,476	0.070507%
V200	PULASKI COUNTY LIBRARY	75,543	0.022242%
V205	BARREN/METCALFE CO AMB SR	18,897	0.005564%
V206	SHELBYVLE MUN WATER&SEWER	159,060	0.046831%
V207	BELL CO PUBLIC LIBRARY	32,943	0.009699%
V208	CITY OF WALTON	41,680	0.012272%
V218	MURRAY TOURISM COMMISSION	11,005	0.003240%
V219	BELLEVUE BD OF EDUCATION	129,950	0.038260%
V224	PENNYROYAL AREA MUSEUM	14,735	0.004338%
V230	OWENSBORO RIVERPORT AUTH	330,334	0.097258%
V236	BIG SANDY AREA DEV DIST	349,615	0.102934%
V237	BLUE GRASS COMM ACTION	708,476	0.208591%
V247	HARDIN CO WATER DIST #1	385,395	0.113469%
V251	HENDERSON CO RIVER AUTH	100,120	0.029478%
V259	KENTON CO PUBLIC LIBRARY	651,582	0.191840%
V263	LAUREL CO BD OF EDUCATION	1,429,028	0.420737%
V271	RUSSELLVILLE ELEC PL BD	140,169	0.041269%
V281	HOUSING AUTH OF MAYSVILLE	50,787	0.014953%
V298	CITY OF PIKEVILLE	297,714	0.087654%
V300	HOUSING AUTH OF SOMERSET	70,067	0.020629%
V305	CITY OF CAVE CITY	64,247	0.018916%
V306	HOUSING AUTH OF SHELBYVLE	17,854	0.005256%
V308	NORTHERN KY AREA DEV.DIST	431,072	0.126917%
V319	CAMPBELL CO BD OF ED	1,045,654	0.307864%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
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(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V324	CHRISTIAN CO CONS DIST	11,107	0.003270%
V330	CITY OF OWENSBORO	1,376,102	0.405155%
V336	SANDY VALLEY TRANS SER IN	271,389	0.079903%
V337	FRANKFORT ELEC WATER BD	1,615,394	0.475608%
V347	CITY OF RADCLIFF	328,756	0.096793%
V359	CITY OF ELSMERE	64,916	0.019113%
V363	LONDON LAUREL CO COMM CTR	91,601	0.026969%
V373	PADUCAH MCCRACKEN CO TOUR	36,993	0.010891%
V376	CITY OF BERA	823,863	0.242563%
V398	CITY OF ELKHORN CITY	17,622	0.005188%
V400	PULASKI CO SOIL CONS DIST	13,138	0.003868%
V405	MARY W WELDON MEM PUB LIB	32,262	0.009499%
V407	BELL/WHITLEY COMM ACTION	350,615	0.103229%
V419	DAYTON CITY SCHOOLS	156,467	0.046067%
V424	PENNYRILE ALLIED COMM SER	458,672	0.135043%
V430	OWENSBORO MUN UTILITIES	2,492,553	0.733863%
V436	APPALACHIAN RES & DEFENSE	174,937	0.051505%
V437	FKT/FKLN CO TOUR&CONV COM	19,572	0.005762%
V447	CITY OF ELIZABETHTOWN	1,011,238	0.297731%
V459	LUDLOW BD OF EDUCATION	116,539	0.034312%
V463	LONDON LAUREL TOURIST COM	22,232	0.006546%
V473	PADUCAH POWER SYSTEM	721,263	0.212356%
V476	KY RIVER FOOTHILLS DEV CO	926,112	0.272668%
V500	WEST PULASKI WATER DISTR	48,954	0.014413%
V505	CITY OF PARK CITY	3,080	0.000907%
V507	BELL CO SOLID WASTE OFFIC	27,419	0.008073%
V508	CITY OF UNION	13,593	0.004002%
V524	HOPKINSVL WATER ENV ATH	462,041	0.136035%
V530	AUDUBON AREA COMM SER INC	1,827,080	0.537933%
V537	CAPITAL COMMUNITY E I D A	15,387	0.004530%
V547	ELIZABETHTOWN TOUR/CON BU	36,078	0.010622%
V559	BEECHWOOD BOARD OF EDUC	157,941	0.046501%
V563	LONDON-LAUREL CO IDA	10,245	0.003016%
V576	SOUTHERN MADISON WATER DT	46,782	0.013774%
V607	PINEVILLE UTILITY COMM	139,568	0.041092%
V619	SOUTHGATE BD OF ED	25,238	0.007431%
V624	HOPKINSVL ELECTRIC SYSTEM	472,225	0.139034%
V630	CITY OF WHITESVILLE	23,046	0.006785%
V637	FARMDALE WATER DISTRICT	18,528	0.005455%
V647	CITY OF VINE GROVE	69,974	0.020602%
V659	KENTON CO BD OF ED	2,482,158	0.730802%
V663	LAUREL CO CONSERV DIST	7,156	0.002107%
V673	PADUCAH-MCCRACKEN CO JOIN	207,645	0.061135%
V676	MADISON CO UTILITIES DIST	75,605	0.022260%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
V707	BELL CO CONSERVATION DIST	1,750	0.000515%
V708	HEBRON FIRE PROTECTION DI	9,117	0.002684%
V719	SILVER GROVE BD OF ED	25,994	0.007653%
V724	PENNYRILE AREA DEVP DIST	255,304	0.075167%
V730	GREEN RIV AREA DEL DIST	342,395	0.100809%
V737	KY ASSOC OF CO (KACO)	497,163	0.146376%
V756	JEFF CO MED CENTER LAUNDR	307,455	0.090521%
V759	ERLANGER/ELSMERE BD OF ED	490,200	0.144326%
V773	MCCRACKEN CO PUB LIBRARY	154,273	0.045421%
V808	POINT PLEASANT FIRE DIST	4,893	0.001441%
V819	NEWPORT BD OF ED	462,855	0.136275%
V830	REGIONAL WTR RESOURCE AGY	594,418	0.175010%
V856	KYIANA REG PLANNING DEV	631,578	0.185951%
V859	COVINGTON BD OF ED	1,162,687	0.342321%
V873	PADUCAH-MCRACKEN CO RIV	94,484	0.027818%
V919	CITY OF WILDER	30,398	0.008950%
V930	OWENSBORO METRO PLAN COMM	88,445	0.026040%
V937	HOUSING AUTH OF FRANKFORT	92,094	0.027114%
V959	CITY OF COVINGTON	820,930	0.241700%
W001	ADAIR COUNTY ATTORNEY	20,093	0.005916%
W003	ANDERSON COUNTY ATTORNEY	12,396	0.003650%
W004	BALLARD COUNTY ATTORNEY	11,980	0.003527%
W010	BOYD COUNTY ATTORNEY	28,040	0.008256%
W011	BOYLE COUNTY ATTORNEY	15,740	0.004634%
W013	BREATHITT CO ATTORNEY	13,921	0.004099%
W015	BULLITT COUNTY ATTORNEY	63,863	0.018803%
W016	BUTLER COUNTY ATTORNEY	9,003	0.002651%
W017	CALDWELL COUNTY ATTORNEY	16,452	0.004844%
W018	CALLOWAY COUNTY ATTORNEY	33,406	0.009835%
W019	CAMPBELL COUNTY ATTORNEY	85,784	0.025257%
W020	CARLISLE COUNTY ATTORNEY	4,896	0.001442%
W022	CHILD SUPPORT ENFORCEMENT	14,976	0.004409%
W024	CHRISTIAN COUNTY ATTORNEY	63,733	0.018764%
W026	CLAY COUNTY ATTORNEY	21,878	0.006442%
W027	CLINTON CO ATTORNEY	11,460	0.003374%
W029	CUMBERLAND CO ATTORNEY	10,036	0.002955%
W031	EDMONSON COUNTY ATTORNEY	3,676	0.001082%
W032	ELLIOTT COUNTY ATTORNEY	8,995	0.002648%
W033	ESTILL COUNTY ATTORNEY	16,921	0.004982%
W035	FLEMING COUNTY ATTORNEY	31,556	0.009291%
W039	GALLATIN COUNTY ATTORNEY	10,007	0.002946%
W041	GRANT COUNTY CHILD SUPPOR	15,426	0.004542%
W043	GRAYSON COUNTY ATTORNEY	20,428	0.006015%
W044	GREEN COUNTY ATTORNEY	11,017	0.003244%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
W045	GREENUP CO ATTY/CHILD SUP	22,639	0.006665%
W047	HARDIN COUNTY ATTORNEY	92,970	0.027372%
W048	HARLAN COUNTY ATTORNEY	48,148	0.014176%
W050	HART COUNTY ATTORNEY	25,191	0.007417%
W051	HENDERSON CO ATTORNEY	37,095	0.010922%
W052	HENRY COUNTY ATTORNEY	4,674	0.001376%
W055	JACKSON COUNTY ATTORNEY	11,637	0.003426%
W056	JEFFERSON CO ATTORNEY	860,750	0.253424%
W058	JOHNSON CO ATTORNEY	20,268	0.005967%
W060	KNOTT COUNTY ATTORNEY	16,869	0.004967%
W061	KNOX COUNTY ATTORNEY	30,920	0.009104%
W063	LAUREL COUNTY ATTORNEY	59,135	0.017411%
W064	LAWRENCE COUNTY ATTORNEY	14,885	0.004382%
W066	LESLIE COUNTY ATTORNEY	14,270	0.004201%
W067	LETCHER COUNTY ATTORNEY	21,759	0.006406%
W069	LINCOLN COUNTY ATTORNEY	22,851	0.006728%
W070	LIVINGSTON CO ATTORNEY	10,054	0.002960%
W071	LOGAN COUNTY ATTORNEY	4,406	0.001297%
W073	MCCRACKEN COUNTY ATTORNEY	4,799	0.001413%
W076	MADISON COUNTY ATTORNEY	2,421	0.000713%
W077	MAGOFFIN CO ATTORNEY	4,504	0.001326%
W079	MARSHALL COUNTY ATTORNEY	5,680	0.001672%
W080	MARTIN COUNTY ATTORNEY	17,903	0.005271%
W082	MEADE COUNTY ATTORNEY	13,183	0.003882%
W083	MENIFEE COUNTY ATTORNEY	6,060	0.001784%
W084	MERCER COUNTY ATTORNEY	17,396	0.005122%
W085	METCALFE COUNTY ATTORNEY	12,346	0.003635%
W087	MONTGOMERY CO ATTORNEY	3,348	0.000986%
W090	NELSON COUNTY ATTORNEY	35,088	0.010331%
W091	NICHOLAS COUNTY ATTORNEY	1,716	0.000505%
W092	OHIO COUNTY ATTORNEY	17,714	0.005215%
W095	OWSLEY COUNTY ATTORNEY	8,261	0.002432%
W096	PENDLETON COUNTY ATTORNEY	8,437	0.002484%
W097	PERRY COUNTY ATTORNEY	28,531	0.008400%
W098	PIKE COUNTY ATTORNEY	85,966	0.025310%
W099	POWELL COUNTY ATTORNEY	17,566	0.005172%
W103	ROWAN COUNTY ATTORNEY	356	0.000105%
W104	RUSSELL COUNTY ATTORNEY	19,304	0.005683%
W105	SCOTT COUNTY ATTORNEY	5,824	0.001715%
W106	SHELBY COUNTY ATTORNEY	7,784	0.002292%
W107	SIMPSON COUNTY ATTORNEY	1,866	0.000549%
W109	TAYLOR COUNTY ATTORNEY	18,552	0.005462%
W110	TODD COUNTY ATTORNEY	7,992	0.002353%
W113	UNION COUNTY ATTORNEY	1,088	0.000320%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer</u>	<u>Employer</u>
		<u>Contributions</u>	<u>Allocation</u>
			<u>Percentage</u>
W114	WARREN CO ATTY/CHILD SUPP	79,712	0.023469%
W115	WASHINGTON CO ATTORNEY	9,474	0.002789%
W118	WHITLEY COUNTY ATTORNEY	4,883	0.001438%
W119	WOLFE COUNTY ATTORNEY	13,649	0.004018%
W120	WOODFORD COUNTY ATTORNEY	23,700	0.006978%
X030	OWENSBORO DAVIESS CO TOUR	23,345	0.006873%
X034	FAYETTE CO ATTORNEY OFF	266,388	0.078430%
X059	KENTON COUNTY ATTORNEY	152,728	0.044967%
X105	GEORGETOWN WATER & SEWER	405,178	0.119293%
X956	LOU FIREFIGHTERS PENS FUN	22,478	0.006618%
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%
K956	CITY OF MEADOW VALE	-	0.000000%
L017	CALDWELL COUNTY EMS	-	0.000000%
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%
L070	KY WESTERN WATERLAND	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
M080	MARTIN CO HOUSING AUTH	-	0.000000%
V608	WALTON FIRE DIST/EMS	-	0.000000%
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%
C105	CITY OF SADIEVILLE	-	0.000000%
W028	CRITTENDEN CO ATTORNEY	-	0.000000%
C037	CIRCUIT CLERKS	-	0.000000%
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%
K419	ALEXANDRIA FIRE DISTRICT	-	0.000000%
K656	MCPAHAN FIRE PRO DIST 14	-	0.000000%
L001	ADAIR CO AMBULANCE SER	-	0.000000%
L259	KY CRIME PREVENT COALITIO	-	0.000000%
V408	UNION EMERGENCY SERVICES	-	0.000000%
		\$ <u>339,648,517</u>	<u>100.000000%</u>

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule C, Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30										
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amount from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Cross Employer Pension Expense	Nonproportionate Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter		
																										2018	2019
D084	CITY HEMLOCK PLAZING CO	141,324	165,880	102,765	22,409	914	23,323	-	23,323	10,417	-	2,299	3,339	8,790	12,211	10,035	10,627	4,665	10,627	4,665	(1,689)	-	-	-	-	-	
D098	CITY OF COAL RUN VILLAGE	50,690	63,931	39,614	6,658	9,759	18,395	63	18,395	4,015	-	15,995	2,607	1,287	3,388	4,673	3,388	3,941	4,673	3,388	2,542	(851)	-	-	-	-	
D113	UNION CO WATER DISTRICT	537,802	678,284	420,289	91,629	(903)	90,726	667	90,726	42,393	-	144	142,643	13,652	2,543	52,138	40,194	39,485	13,652	40,194	39,485	17,532	(6,906)	-	-	-	
D118	WHITLEY CO WATER DIST	407,624	514,102	318,556	69,450	(11,170)	58,280	306	58,280	22,283	-	75,218	10,347	27,242	8,751	46,340	23,947	29,408	10,347	23,947	29,408	5,234	-	-	-	-	
D130	WESTERN FLEMING WATER DIS	425,126	536,175	323,223	72,431	-	72,431	-	72,431	527	-	74,447	33,669	34,139	10,278	49,481	43,893	40,943	33,669	43,893	40,943	14,524	(3,459)	-	-	-	
G015	ZONELON FIRE PROT DIST	20,779	26,207	16,438	2,540	-	2,540	-	2,540	784	-	3,834	1,646	10,610	16,116	527	1,389	527	1,389	527	1,389	2,819	(267)	-	-	-	
G206	SHELBY CO SUB FIRE DIST	134,919	170,162	105,438	22,287	-	22,287	-	22,287	167	-	24,986	10,865	20,365	56,613	3,425	274	1,216	3,425	1,216	18,505	18,439	8,685	(1,732)	-	-	
J001	ADAM CO BOY EDUCATION	7,542,460	9,931,611	5,983,631	1,284,866	43,429	1,284,315	548	1,284,315	9,244	-	1,309,723	397,725	2,076,800	191,433	74,988	793,428	686,346	599,024	397,725	686,346	599,024	237,888	(98,266)	-	-	
J002	CITY OF SCOTTSVILLE	4,330,998	5,457,548	3,403,281	741,307	193,994	933,301	-	933,301	5,397	-	802,877	344,904	300,532	1,433,400	110,447	-	200,777	-	401,224	486,217	429,192	192,337	(55,669)	-	-	
J003	CITY OF LEITCHFURG	4,854,675	6,122,794	3,799,902	827,122	7,000	834,122	6,021	834,122	6,021	-	895,819	384,844	46,764	1,330,088	123,212	-	324,438	9,907	457,577	381,657	383,982	172,209	(62,237)	-	-	
J004	BALLADON CO BOY OF ED	4,580,023	5,780,332	3,581,688	780,659	(33,137)	747,702	4,702	747,702	5,884	-	747,702	5,884	18,919	1,223,165	116,337	-	306,283	76,734	499,334	388,698	228,219	155,534	(58,448)	-	-	
J005	CLASGOW BOY EDUCATION	5,954,570	7,509,999	4,653,444	1,014,518	46,799	1,064,317	7,386	1,064,317	7,386	-	1,098,779	471,995	68,993	1,446,733	151,152	-	397,944	-	549,996	498,862	471,534	203,721	(76,460)	-	-	
J006	BATH CO BOY OF EDUC	6,338,898	7,994,720	4,953,815	1,079,998	22,229	1,102,227	7,862	1,102,227	7,862	-	1,169,698	502,033	69,713	1,739,306	160,998	-	423,628	169,203	733,829	474,646	423,438	178,787	(91,395)	-	-	
J007	CITY OF MIDDLEBORO	3,415,932	4,308,226	2,669,332	381,984	30,813	362,797	4,207	362,797	4,207	-	612,807	270,388	43,908	947,025	86,711	-	228,287	124,018	439,016	251,134	209,480	91,828	(43,862)	-	-	
J008	ROONEE CO WATER DISTRICT	3,971,900	5,148,208	2,922,524	856,341	7,791	864,132	4,686	864,132	4,686	-	914,132	4,686	6,573	613,763	75,440	-	186,612	6,573	233,995	233,995	233,889	104,764	(58,161)	-	-	
J009	BOURBON CO BOY OF EDUCATION	9,243,543	11,658,106	7,238,180	1,574,881	(43,943)	1,530,938	11,465	1,530,938	11,465	-	1,705,684	720,078	90,900	2,540,127	234,641	-	617,626	-	236,282	1,088,669	671,139	634,401	284,611	(118,692)	-	-
J010	FAIRVIEW BOY OF EDUCATION	2,236,053	2,782,510	1,724,019	375,859	(112,054)	263,805	-	263,805	2,736	-	407,077	174,717	31,502	584,320	35,999	-	147,430	224,643	420,672	62,366	83,373	38,346	(26,327)	-	-	
J011	DANVILLE CITY BOY OF ED	1,826,566	2,288,256	1,428,256	318,257	(118,257)	1,188,257	1,188	1,188,257	1,188	-	1,233,143	292,823	29,495	1,803,100	194,836	-	446,076	-	484,517	435,433	436,269	185,380	(85,418)	-	-	
J012	BRACKEN CO BOY OF EDUC	2,873,564	3,624,186	2,245,675	489,387	(15,147)	474,170	47,170	474,170	47,170	-	530,250	227,383	287	761,684	72,943	-	152,040	27,866	292,949	203,948	207,781	93,903	(36,968)	-	-	
J013	BREATHITT CO BOY OF ED	6,805,114	8,582,719	5,331,160	1,159,430	(107,193)	1,052,239	8,411	1,052,239	8,411	-	1,255,728	538,957	30,167	1,833,293	172,743	-	454,785	111,438	739,896	464,665	500,264	236,794	(97,381)	-	-	
J014	BRECKINRIDGE BOY OF ED	9,439,922	11,903,922	7,377,248	1,608,339	1,580,991	1,580,991	11,709	1,580,991	11,709	-	1,741,821	547,430	1,381	2,822,641	236,266	-	630,970	1,393,211	1,099,627	662,461	690,705	291,863	(121,214)	-	-	
J015	BULLITT CO BOY OF ED	29,983,575	47,905,498	29,683,961	6,473,502	332,132	6,605,634	4,122	6,605,634	4,122	-	7,088,999	3,808,254	275,772	10,340,137	964,186	-	2,338,441	400,510	3,903,137	2,861,120	2,769,507	1,184,104	(487,229)	-	-	
J016	BUTLER CO BOY OF ED	5,909,809	7,433,673	4,648,562	1,006,909	21,615	1,028,524	-	1,028,524	10,330	-	1,090,338	468,088	33,502	1,599,428	150,019	-	394,959	-	544,978	471,195	457,696	201,446	(75,886)	-	-	
J017	CAMPBELL CO BOY EDUCATION	6,486,962	8,077,919	5,085,267	1,098,257	(168,800)	929,457	7,994	929,457	7,994	-	1,181,821	507,228	4,988	1,780,861	162,843	-	428,037	1,149	687,588	438,172	456,634	199,228	(82,282)	-	-	
J018	CALLOWAY CO BOY OF EDUC	8,121,171	10,242,553	6,446,552	1,383,655	(275,742)	1,107,913	1,107	1,107,913	1,107	-	1,498,576	643,187	5,348	2,157,184	206,150	-	542,738	634,191	1,383,079	369,914	368,562	148,910	(104,280)	-	-	
J019	SANITATION DISTRICT NO 1	31,666,994	39,902,113	24,742,366	5,396,386	(299,456)	5,134,900	39,271	5,134,900	39,271	-	5,842,422	2,357,540	7,460	8,396,720	803,707	-	2,115,943	429,240	3,348,910	2,153,409	2,258,432	1,042,502	(480,552)	-	-	
J020	CABOT CO BOY OF ED	9,276,340	11,203,285	7,201,340	1,566,340	1,566,340	1,566,340	11,509	1,566,340	11,509	-	1,741,775	795,615	1,145	2,527,330	201,440	-	620,140	-	712,443	712,442	322,679	(114,132)	-	-	-	
J022	CARTERSVILLE BOY OF ED	14,180,901	17,907,909	11,060,185	2,337,185	(88,674)	2,332,155	17,601	2,332,155	17,601	-	2,618,623	1,237,910	9,322	3,799,456	360,228	-	948,383	-	1,220,261	1,550,642	990,052	979,721	432,270	(182,220)	-	-
J023	CASEY CO BOY OF ED	8,983,129	11,329,668	7,020,268	1,530,513	208,995	1,739,508	11,446	1,739,508	11,446	-	1,679,641	643,187	522,625	2,902,851	228,030	-	600,342	25,957	834,329	920,536	870,322	372,991	(113,548)	-	-	
J024	CITY OF HOPKINSVILLE	9,196,190	11,598,383	7,186,273	1,726,823	12,612	1,726,823	-	1,726,823	11,446	-	1,696,946	728,257	322,200	2,761,879	233,439	-	614,381	-	848,020	853,205	816,167	364,470	(110,840)	-	-	
J025	CLARK CO BOY OF ED	15,509,120	19,299,136	11,588,800	2,472,011	17,996	2,472,011	17,996	2,472,011	17,996	-	2,472,011	1,149,035	83,773	3,932,029	107,896	-	969,444	-	3,192,362	1,549,030	1,079,886	1,033,302	412,278	(186,305)	-	-
J026	CLAY CO BOY OF ED	10,882,177	13,724,727	8,504,363	1,854,065	(68,263)	1,845,802	13,497	1,845,802	13,497	-	2,008,056	881,855	-	2,883,488	276,236	-	727,265	585,147	1,588,638	534,928	613,173	286,402	(139,733)	-	-	
J027	CLYTON CO BOY OF ED	6,076,114	7,635,726	4,743,762	1,034,234	(150,561)	883,643	-	883,643	7,529	-	1,120,100	480,765	-	1,608,375	134,085	-	199,462	199,462	729,232	355,022	397,618	174,416	(77,944)	-	-	
J028	CREETCHEM CO BOY OF ED	4,262,847	5,376,371	3,335,382	728,287	27,867	728,287	-	728,287	27,867	-	837,642	328,287	63,280	1,284,866	284,866	-	284,866	-	438,383	325,873	322,399	139,828	(50,328)	-	-	
J029	CUMBERLAND CO BOY OF ED	2,509,747	3,278,842	2,031,688	442,935	(31,013)	411,922	3,225	411,922	3,225	-	479,274	205,897	790	689,636	65,993	-	177,774	311,508	166,599	169,222	75,348	(33,382)	-	-		
J030	DANVERS CO LIBRARY DIST	3,862,341	4,738,107	2,799,981	603,346	61,976	619,322	4,423	619,322	4,423	-	667,039	283,717	221,060	1,170												

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule C - Schedule of Pension Annuities by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30							
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Employer Pension Expense	Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter		
																							Change from Prior Year	Change from Prior Year
081	MASON COMM ED	7,566,880	9,543,430	5,913,463	1,289,214	(144,218)	1,244,896	9,285	1,262,211	599,286	73,071	2,080,133	92,219	-	569,693	46,147	74,939	378,189	586,543	258,346	(97,163)	-	-	
082	MEADE CO PUBLIC LIBRARY	681,793	879,989	523,418	116,161	-	116,161	133,904	-	133,904	846	125,859	53,997	-	1,311	44,182	65,962	62,002	62,002	28,297	(8,755)	-	-	
083	MENIFEE BO BD OF ED	3,583,980	4,520,174	2,880,861	610,625	20,108	630,733	-	630,733	4,445	661,341	283,847	22,750	978,383	90,977	239,517	21,881	351,575	278,068	267,308	123,433	(46,020)	-	
084	CITY OF HARRISBURG	6,184,839	7,880,419	4,831,418	1,025,750	232,367	1,258,117	-	1,258,117	7,071	1,141,270	499,832	249,518	1,488,991	156,998	-	413,133	641,837	441,837	530,444	223,939	(79,417)	-	
085	METCALFE CO BOARD OF ED	5,385,485	6,609,935	4,448,943	903,921	(88,438)	895,483	6,981	978,843	401,891	72,277	1,477,861	134,667	-	384,543	113,819	603,809	349,822	400,898	392,423	(61,211)	-	-	
086	MONROE CO BOARD OF ED	7,058,269	8,902,003	5,516,201	1,183,300	156,262	1,183,300	-	1,183,300	8,755	1,302,442	559,006	164,954	2,035,157	179,169	-	471,704	762,051	525,142	568,827	269,769	(90,632)	-	
087	MT STEPHEN WATER WORKS	3,205,037	4,042,244	2,540,719	546,082	(17,330)	546,082	-	546,082	3,975	591,416	253,835	39,711	888,957	81,308	-	214,192	376,987	241,188	220,678	91,230	(61,154)	-	
088	MORGAN CO BD OF EDUCATION	6,975,372	8,796,132	5,449,809	1,189,132	(61,094)	1,148,038	8,429	1,148,038	8,429	1,286,413	555,909	13,383	1,838,144	177,019	-	466,184	110,770	733,613	452,962	498,673	222,218	(90,544)	-
089	MULLENBERG CO LIB BD DIST	1,094,390	1,388,266	855,262	186,459	(24,296)	162,164	-	162,164	1,357	201,845	86,675	-	289,977	27,780	-	73,138	12,832	66,585	78,330	36,582	(14,053)	-	
090	CITY OF BARDSTOWN	9,924,049	12,516,170	7,735,591	1,690,923	(62,402)	1,628,421	-	1,628,421	12,309	1,831,256	785,973	24,478	2,654,016	253,915	-	621,224	184,409	1,099,548	672,620	689,551	319,727	(127,430)	-
091	NICHOLAS CO BOARD OF ED	3,528,491	4,480,180	2,727,497	601,171	24,826	626,027	-	626,027	4,376	653,322	279,842	55,697	990,827	95,868	-	235,809	325,397	293,473	288,330	128,596	(64,538)	-	
092	OHIO CO BD OF ED	13,010,088	16,408,533	10,167,314	2,216,411	(8,947)	2,107,934	-	2,107,934	16,117	2,400,714	1,030,383	32,036	3,479,270	330,252	-	869,644	330,486	1,530,202	885,131	860,652	370,342	(167,506)	-
093	OLDHAM COUNTY BO BD OF ED	37,903,673	47,805,985	29,622,299	6,458,099	(104,664)	6,363,995	47,134	6,363,995	47,134	6,994,439	3,020,025	62,036	10,409,274	962,183	-	2,633,168	541,438	4,036,789	2,742,680	2,429,470	1,163,271	(486,716)	-
094	OWEN CO BD OF ED	5,767,748	7,298,718	4,522,247	985,974	21,298	1,007,274	-	1,007,274	7,178	1,067,867	438,227	186,793	1,720,165	146,800	-	396,627	623,275	457,382	483,425	230,193	(74,339)	-	
095	OWLEY CO BOARD OF EDUCATION	4,293,247	5,284,234	3,232,880	733,653	(91,628)	632,024	-	632,024	5,272	784,839	336,862	-	1,126,966	109,566	-	284,244	194,666	233,676	245,628	281,967	132,310	(54,641)	-
096	PENDLETON CO BD OF ED	7,423,457	9,362,584	5,801,392	1,264,781	(61,189)	1,203,592	-	1,203,592	9,207	1,369,829	587,529	14,376	1,981,341	188,439	-	486,109	41,414	725,962	535,059	563,737	251,904	(93,321)	-
097	HAZARD CITY SCHOOLS	2,198,308	2,762,453	1,711,714	373,177	33,162	406,339	-	406,339	27,177	434,171	173,470	69,996	649,954	35,599	-	146,378	201,977	199,999	191,669	84,474	(58,125)	-	
098	PIKE CO BD OF EDUCATION	5,162,037	6,495,917	3,627,224	572,569	(542,440)	3,184,229	-	3,184,229	41,703	3,226,241	2,462,904	-	5,698,568	433,607	-	237,026	87,224	337,827	219,736	233,636	140,548	(431,728)	-
099	POWELL CO BD OF EDUCATION	7,544,035	9,314,659	5,985,623	1,288,539	(76,786)	1,288,539	-	1,288,539	9,357	1,392,079	597,479	10,108	2,008,023	191,300	-	504,168	224,807	920,475	490,127	482,856	212,436	(96,869)	-
100	CITY OF SUMNER	14,880,439	18,666,533	11,566,464	2,521,444	(47,547)	2,474,097	-	2,474,097	18,357	2,711,062	1,172,177	238,687	4,140,303	374,619	-	989,113	295,702	1,660,514	1,042,662	1,111,485	533,690	(100,046)	-
101	ROBERTSON CO BOARD OF ED	1,183,780	1,490,841	898,993	195,992	-	241,292	1,427	241,292	1,427	242,227	91,108	83,896	386,668	29,201	-	18,678	18,678	128,762	117,072	58,818	(17,072)	-	-
102	ROCKCASTLE CO BD OF ED	9,644,436	12,163,719	7,537,075	1,643,184	(19,188)	1,623,986	-	1,623,986	763,828	1,779,640	763,828	16,184	2,571,634	244,817	-	644,537	702,430	995,816	689,593	424,840	(123,840)	-	
103	ROWAN CO BD OF ED	11,544,829	14,560,253	9,022,223	1,966,986	97,832	2,064,818	-	2,064,818	14,319	2,130,334	914,337	99,658	3,126,668	293,037	-	781,504	53,327	117,924	941,042	869,324	376,620	(184,842)	-
104	RUSSELL CO BD OF ED	9,796,201	12,357,651	7,657,243	1,669,362	(1,146,962)	1,810,237	12,153	1,810,237	776,036	1,808,014	776,036	2,833,899	248,720	-	644,113	903,533	869,455	833,737	372,997	(125,814)	-	-	
105	SCOTT CO BOARD OF ED	27,999,467	34,178,286	21,178,089	4,617,108	102,240	4,719,348	-	4,719,348	32,612	5,006,586	2,146,235	79,763	7,206,206	697,901	-	1,810,596	40,834	2,539,791	2,112,451	2,004,622	912,214	(347,972)	-
106	SHELBY CO LIBRARY	707,197	961,925	562,670	120,490	(6,989)	113,505	-	113,505	967	130,497	56,009	42,437	229,840	17,982	-	47,262	50,703	115,997	38,533	53,346	31,044	(9,081)	-
107	SIMPSON CO BD OF ED	12,043,080	15,287,417	9,272,224	1,923,560	(1,242,897)	2,666,287	-	2,666,287	11,446	2,677,733	762,997	1,642,999	4,287,946	242,267	-	582,843	1,642,999	2,857,946	2,422,267	228,527	323,944	(124,838)	-
108	SPIEGEL CO BOARD OF EDUCATION	9,737,621	12,291,245	7,609,899	1,659,060	(6,989)	1,726,499	-	1,726,499	12,855	1,796,655	771,238	10,028	2,642,169	247,183	-	650,765	47,173	945,121	803,917	741,941	317,225	(125,036)	-
109	TAYLOR CO BOARD OF ED	8,278,977	10,471,925	6,464,976	1,410,542	(69,300)	1,480,472	-	1,480,472	10,269	1,527,965	655,685	163,786	2,337,435	210,156	-	533,284	17,149	780,889	692,525	682,267	308,361	(106,306)	-
110	TODD CO BD OF ED	6,875,119	8,671,011	5,372,869	1,171,308	(90,970)	1,080,388	-	1,080,388	8,127	1,088,566	544,501	-	1,821,674	174,820	-	439,440	151,107	780,991	439,746	499,308	215,760	(86,280)	-
111	TRIGG CO BOARD OF ED	6,886,424	8,389,427	5,348,818	1,122,812	(1,019,418)	1,019,418	8,172	1,019,418	8,172	1,027,590	481,324	-	1,849,384	149,309	-	443,924	94,809	318,626	413,922	344,073	189,640	(84,909)	-
112	TRIMBLE CO BD OF ED	4,069,688	5,132,756	3,180,439	693,378	(262,240)	431,138	-	431,138	5,048	790,968	322,314	-	1,078,330	103,306	-	271,977	512,878	888,141	72,863	118,945	50,618	(25,297)	-
113	CITY OF MORGANFIELD	4,867,318	6,138,740	3,863,783	829,276	97,827	926,953	-	926,953	6,037	888,136	388,346	86,428	1,276,303	123,533	-	325,283	-	448,836	438,953	385,137	165,674	(62,459)	-
114	SPRINGFIELD WATER & SEWER	1,918,370	2,432,517	1,532,386	289,981	(31,254)	319,734	2,097	319,734	2,097	313,917	133,613	62,233	416,771	42,911	-	112,999	51,871	160,927	150,193	64,491	(21,711)	-	-
117	CITY OF SEBEE	641,932	809,615	501,667	109,370	(47,812)	99,553	-	99,553	766	118,484	30,840	-	170,900	16,295	-	42,805	18,635	77,830	40,022	41,797	18,684	(8,243)	-
118	CITY OF COBBIN	3,981,829	5,021,948	3,111,778	679,439	(9,829)	679,637	-	679,637	4,939	734,755	315,356	-	1,050,050	101,076	-	266,105	68,100	415,281	271,665	289,507	129,696	(51,129)	-
119	WOLFE COUNTY EDUCATION	4,806,728	5,977,642	3,587,842	800,893	(76,862)	766,031	-	766,031	5,884	803,689	386,424	186,610	1,281,814	114,223	-	300,893	438,663	489,275	438,663	897,275	348,663	(126,975)	-
120	WOODFORD CO BOARD OF ED	13,545,841	17,084,234	10,586,003	2,307,891	(49,787)	2,258,104	-	2,258,104	16,801	2,499,755	1,072,814	234,379											

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems

Schedule C - Schedule of Pension Annuities by Employer

Fiscal Year Ended June 30, 2017

(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30									
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amount from Changes in Proportionate & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																				2018	2019	2020	2021	2022	Thereafter	
710	BIG SANDY WATER DISTRICT	801,490	1,011,656	636,363	148,358	-	1,306,794	994	14,787	63,477	1,177	213,341	20,345	-	-	-	-	-	12,300	92,339	54,688	52,918	23,027	(11,562)	-	
711	BOWLING GREEN WARREN COMM ED	862,368	897,632	679,936	148,927	(5,579)	1,731,138	1,070	159,130	68,298	96,922	244,620	21,981	-	-	-	-	-	66,656	126,379	79,339	84,844	45,532	(11,073)	-	
719	CITY OF SOUTHLAKE	808,869	1,020,158	632,126	137,812	3,898	1,417,100	1,003	149,258	64,661	7,591	221,913	20,533	-	-	-	-	-	11,107	85,697	63,453	58,238	24,913	(10,386)	-	
776	CITY OF PROSPER	773,780	973,281	603,079	131,479	30,762	1,632,441	957	142,400	61,118	47,929	232,404	19,989	-	-	-	-	-	-	73,942	86,906	73,479	30,566	(9,949)	-	
779	NY KY COMMUNITY ACT COMM	7,252,833	9,147,200	5,668,050	1,235,711	276,865	13,322,576	8,996	1,328,344	574,416	494,301	2,416,057	184,108	-	-	-	-	-	-	668,815	892,936	722,148	312,288	(91,130)	-	
810	HOUSING AUTH OF ASHLAND	1,285,035	1,620,720	1,004,248	218,940	(17,217)	2,017,223	1,594	207,124	101,773	6,129	346,620	32,620	-	-	-	-	-	-	85,879	68,489	186,988	75,115	70,418	30,600	(16,501)
814	HOUSING AUTH BOWLING GRN	3,707,485	4,075,940	2,897,380	631,668	(23,580)	6,080,805	4,598	684,111	293,628	27,100	1,049,457	94,112	-	-	-	-	-	-	18,309	360,192	277,387	290,448	128,837	(47,606)	-
819	CITY OF BELLEVILLE	1,588,788	1,992,818	1,272,888	255,699	(4,302)	2,913,807	1,961	279,856	138,881	1,884	401,842	38,098	-	-	-	-	-	-	160,889	106,649	105,237	47,838	(9,271)	-	
834	KY LEGAL SERVICE PROGRAMS	736,247	933,791	593,791	128,483	20,988	1,493,835	938	139,548	39,984	42,454	242,834	19,197	-	-	-	-	-	-	50,540	32,862	102,599	75,702	55,446	18,797	(9,711)
836	LOUISVILLE WATER COMPANY	2,516,743	91,439,287	56,671,448	12,356,136	(9,575)	12,305,579	89,944	13,381,304	5,743,239	1,578,065	20,792,502	1,800,786	-	-	-	-	-	-	4,846,291	1,377,206	8,064,713	5,310,853	5,637,828	2,710,312	(993,154)
839	CITY OF VILLA HILLS	680,056	860,788	527,712	112,229	3,600	1,230,829	853	126,965	54,493	6,992	199,303	17,466	-	-	-	-	-	-	45,983	59	63,908	56,719	54,158	21,244	(8,855)
910	SANITATION DISTRICT #4	917,155	1,156,730	716,572	156,263	12,814	1,683,755	1,138	169,240	72,688	21,363	264,379	23,281	-	-	-	-	-	-	61,293	13,673	98,247	74,127	70,467	33,314	(11,777)
914	BOWLING GRN HUM RIGHT COMM	169,395	213,643	132,381	28,847	1,914	26,947	210	31,288	13,416	-	44,884	4,300	-	-	-	-	-	-	3,948	19,569	11,237	11,315	4,939	(1,175)	
919	CITY OF DAYTON	929,564	1,172,281	726,449	158,376	(1,265)	1,577,991	1,133	171,380	73,680	33,867	282,120	23,986	-	-	-	-	-	-	26,148	111,887	67,973	78,283	37,988	(14,926)	
936	OKLAHOMA FIRE DISTRICT	113,278	110,833	70,336	15,379	(5,330)	12,048	112	16,655	7,148	3,221	26,136	2,291	-	-	-	-	-	-	4,350	12,973	5,537	6,542	2,564	(1,159)	
959	CITY OF INDEPENDENCE	1,870,307	2,338,862	1,461,635	318,656	(20,62)	2,980,04	2,220	345,122	148,126	-	495,568	47,476	-	-	-	-	-	-	124,993	27,773	200,242	123,174	133,226	60,941	(24,016)
K001	CITY OF COLUMBIA	1,348,192	1,700,362	1,063,665	229,700	(31,252)	1,984,408	1,672	248,778	106,775	16,421	373,646	34,223	-	-	-	-	-	-	90,100	23,087	132,410	83,528	104,308	48,511	(17,312)
K002	ALLEN CO BOARD OF ED	934,949	1,150,880	719,636	149,948	(1,897)	1,497,488	1,369	1,698,813	724,665	6,200	2,433,727	232,865	-	-	-	-	-	-	611,481	184,436	984,192	643,902	640,811	308,113	(117,490)
K003	ANDERSON CO BO OF ED	10,232,869	12,905,860	7,986,213	1,743,439	(980,217)	15,632,222	12,692	1,888,242	810,431	-	2,711,365	239,574	-	-	-	-	-	-	683,862	319,932	1,263,568	631,717	659,504	287,971	(131,396)
K004	CITY OF WEXFORD	524,164	661,094	409,631	89,305	12,120	101,425	650	96,722	41,333	8,029	149,914	13,306	-	-	-	-	-	-	35,030	17,568	30,304	46,709	39,694	17,230	(6,751)
K005	BARREN CO BOARD OF EDUCATION	1,224,416	21,222,430	1,016,007	2,934,462	296,577	2,231,429	21,863	3,214,879	1,304,674	588,076	5,151,660	372,204	-	-	-	-	-	-	21,880	1,609,204	1,633,964	1,501,031	628,507	628,507	-
K006	CITY OF OWINGSVILLE	994,360	1,254,103	777,897	167,415	2,971	172,386	1,233	183,486	78,752	10,450	226,921	25,241	-	-	-	-	-	-	40,966	132,660	65,934	58,199	27,280	(12,768)	
K007	BELL CO BOARD OF ED	9,670,015	12,195,079	7,597,065	1,647,542	(14,037)	1,633,505	11,994	1,633,505	11,994	1,784,380	765,854	36,613	2,998,841	243,466	-	-	-	-	646,247	143,904	1,077,617	710,993	679,186	295,212	(124,148)
K009	PARIS BOARD OF EDUCATION	2,626,364	3,216,197	2,094,834	442,981	(2,265)	2,928,386	442,981	485,189	208,822	41,867	795,599	62,645	-	-	-	-	-	-	275,220	264,669	427,644	189,707	143,186	47,266	(6,410)
K010	CITY OF ASHLAND	18,496,978	23,328,688	14,535,290	3,151,447	(37,445)	11,313,802	22,942	343,194	1,464,938	50,985	4,920,059	499,533	-	-	-	-	-	-	1,236,152	2,038,998	1,327,127	1,266,833	596,663	(237,511)	
K011	CITY OF DANVILLE	6,566,869	8,286,025	5,314,318	1,139,300	(64,700)	11,840,000	8,149	1,212,319	520,526	83,033	1,823,827	166,771	-	-	-	-	-	-	439,064	1,363	697,998	561,924	518,783	220,881	(84,361)
K012	AUGUSTA BOARD OF ED	693,416	842,649	542,649	112,269	911	115,269	841	128,411	63,411	5,469	163,471	17,425	-	-	-	-	-	-	49,404	35,306	44,964	20,299	19,915	(9,615)	
K013	JACKSON CITY SCHOOLS	1,439,962	1,815,999	1,125,010	245,207	(22,486)	2,228,911	1,898	265,638	114,012	10,948	392,984	36,542	-	-	-	-	-	-	96,206	369,892	92,167	91,212	37,882	(18,485)	
K014	CLAY COUNTY INDEPENDENT SC	1,574,949	1,986,332	1,230,815	268,334	15,811	284,145	1,953	290,621	124,734	53,040	470,348	39,379	-	-	-	-	-	-	110,254	119,225	146,663	134,070	52,615	(20,223)	
K015	BULLITT COUNTY LIBRARY	3,288,052	4,143,140	2,567,250	599,695	(105,524)	7,032,919	7,075	793,519	410,275	229,296	1,099,274	83,959	-	-	-	-	-	-	219,540	310,929	388,573	328,412	129,963	(42,182)	
K016	CITY OF MANCHESTER	2,192,717	2,762,868	1,649,913	320,861	(2,372)	3,001,771	2,333	397,777	148,965	54,733	531,128	47,745	-	-	-	-	-	-	1,672	731,118	167,939	161,328	72,969	(24,152)	
K017	GEORGE COUN PUBLIC LIBRAR	352,269	444,414	275,375	60,035	(15,047)	75,082	437	65,022	27,807	17,710	111,076	8,945	-	-	-	-	-	-	23,549	-	32,484	37,473	31,624	14,010	(4,525)
K018	CITY OF MURRAY	8,855,527	11,688,744	6,930,547	1,508,772	(290,470)	12,138,302	10,984	1,634,085	701,347	34,244	2,380,660	224,791	-	-	-	-	-	-	591,814	747,026	1,563,631	351,497	391,342	185,700	(113,710)
K019	CITY OF NEWBURGH	3,116,286	4,030,198	2,493,787	587,393	(81,288)	4,017,383	6,243	487,388	240,844	27,813	1,626,939	182,786	-	-	-	-	-	-	381,766	471,688	518,971	485,084	216,886	(65,628)	
K020	CARROLL CO BOARD OF ED	2,109,942	2,661,093	1,648,908	359,484	(32,758)	3,267,266	1,697	399,341	167,105	5,491	564,554	53,599	-	-	-	-	-	-	141,802	85,966	280,552	129,904	127,317	53,873	(27,093)
K021	CARROLL COUNTY LIBRARY	888,630	1,110,665	668,208	150,039	(28,343)	1,078,262	1,092	107,882	69,745	49,238	282,875	22,934	-	-	-	-	-	-	58,802	81,206	90,496	84,039	38,142	(11,308)	
K022	CARTER CO EMER AMBUL DIST	4,652,893	5,842,979	3,620,581	796,237	(7,506)	796,237	5,766	654,894	366,230	72,827	1,947,847	117,603	-	-	-	-	-	-	127,737	137,753	608,862	515,857	588,274	297,417	(99,499)
K023	CLAY CO AMBULANCE SERV	876,063	1,104,907	684,640	149,261	(33,398)	1,185,863	118,263	161,688	69,283	3,415	235,433	22,238	-	-	-	-	-	-	58,547	52,835					

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule C
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ended June 30,							
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Employer Pension Expense	Employer Nonemployer Contributions	Net Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflows of Resources	2018	2019	2020	2021	2022	Thereafter	
																									2018
K087	MAXWELL COUNTY LIBRARY	442,398	364,228	309,618	76,221	20,333	26,324	55,888	52,552	315	1,811	1,811	11,156	26,988	-	-	-	41,254	31,656	44,179	18,611	15,744	-	-	
K081	MAYSVILLE UTILITY COMM	1,853,450	2,337,601	1,448,461	315,794	145,363	270,423	-	270,423	2,209	342,012	146,791	-	491,102	47,688	-	123,866	79,591	200,305	104,235	111,833	48,326	23,999	-	
K082	CITY OF MIDDLEBURGH	694,553	875,982	542,790	118,335	26,088	92,247	-	92,247	861	128,164	55,088	1,588	188,621	17,631	-	46,417	56,764	120,812	23,474	32,105	16,149	8,918	-	
K083	CITY OF FRENCHBURG	583,282	735,845	453,632	99,377	8,832	108,209	-	108,209	723	107,631	46,195	38,981	11,332	167,901	14,806	-	2,167	55,954	50,320	47,322	21,593	17,490	-	
K085	METCALFE HEALTH CARE CNTR	4,186,817	5,279,220	3,271,194	713,164	189,201	663,973	-	663,973	5,192	772,997	331,812	171,927	1,283,028	106,254	-	279,778	310,841	284,309	395,122	175,203	103,748	-	-	
K086	MONROE CO CONSERV DIST	127,485	160,786	99,629	21,720	23,524	22,443	-	22,443	158	23,524	10,097	1,223	35,002	8,236	-	8,520	11,756	10,423	10,052	4,407	16,637	-	-	
K087	MONTICOMERY CO HD OF ED	13,793,720	17,384,250	10,771,903	2,348,419	76,300	2,252,119	-	2,252,119	17,096	2,543,470	1,091,624	-	3,632,220	349,900	-	921,165	126,449	1,397,504	969,737	1,005,914	486,134	179,999	-	
K088	GATWAY COMM SERV ORG ANZ	5,796,986	7,339,666	4,579,454	987,482	90,301	1,077,783	-	1,077,783	7,199	1,069,498	49,927	24,721	1,777,433	147,124	-	387,339	26,856	94,319	59,110	518,952	312,846	142,423	-	
K089	MULLENBURG CO HD OF ED	17,022,238	21,668,721	13,302,788	2,900,186	60,028	2,298,154	-	2,298,154	21,113	3,141,064	1,348,141	188,875	4,699,193	432,907	-	1,137,955	875,120	2,444,812	742,758	1,121,390	608,807	218,575	-	
K090	NELSON COUNTY BOY OF ED	14,384,562	18,142,041	11,241,488	2,450,789	66,970	2,383,819	-	2,383,819	17,842	2,664,341	1,139,240	128,313	3,999,736	361,142	-	961,320	123,824	1,432,286	1,054,814	1,109,131	508,211	184,705	-	
K091	CITY OF CABELLE	1,528,609	1,933,562	1,199,343	261,473	18,602	275,421	-	275,421	1,904	283,180	121,845	21,572	428,212	38,807	-	102,663	276,297	417,817	183,323	111,820	72,588	19,976	-	
K092	OHIO CO LIBRARY	793,826	1,001,196	620,370	135,249	8,193	127,056	-	127,056	985	146,482	62,870	9,456	219,793	20,151	-	53,091	99,649	55,143	53,301	21,894	10,193	-	-	
K093	OLDHAM CO LIBRARY BD	1,963,960	2,476,978	1,534,824	334,612	23,654	358,266	-	358,266	2,436	362,404	155,343	4,454	564,802	69,854	-	131,251	-	181,105	173,766	164,187	70,961	25,218	-	
K094	OWEN CO PUBLIC LIBRARY	463,699	584,825	362,378	79,033	40,577	38,426	-	38,426	575	85,565	36,724	2,123	124,867	11,771	-	30,989	110,712	153,427	67,173	19,863	6,294	3,594	-	
K095	OWSLEY CO PUBLIC LIBRARY	203,976	253,212	156,869	34,206	22,288	31,918	-	31,918	249	37,847	15,801	83,927	22,056	3,096	-	13,417	3,523	22,056	13,364	14,033	6,341	3,258	-	
K096	PENDLETON CO LIBRARY	513,384	650,010	402,770	87,809	45,010	94,614	-	94,614	639	95,102	40,818	21,983	124,842	13,083	-	34,443	2,367	49,893	48,472	46,825	19,970	6,618	-	
K097	PERRY CO HD OF EDUCATION	13,270,635	19,239,572	11,953,920	2,601,735	135,120	2,736,855	-	2,736,855	18,941	2,817,846	1,239,416	20,024	4,247,827	397,634	-	1,020,336	148,870	1,286,204	1,119,217	1,119,217	554,318	198,893	-	
K098	PIKEVILLE INDEPENDENT SCH	3,185,438	4,013,004	2,487,840	542,283	16,303	525,986	-	525,986	3,988	567,431	252,124	80,108	925,611	80,809	-	212,749	10,141	148,810	1,286,204	1,119,217	1,119,217	554,318	198,893	-
K099	CITY OF STANTON	531,129	669,669	415,075	90,492	22,959	88,233	-	88,233	659	98,008	42,865	12,098	128,870	13,482	-	35,495	4,234	42,840	42,415	44,567	19,445	6,820	-	
K100	SOMERSET CO HD OF EDUCATION	4,148,473	5,232,121	3,242,100	706,802	40,134	746,936	-	746,936	5,145	765,506	328,554	116,612	1,214,817	105,306	-	277,242	5,667	388,235	362,685	358,137	159,028	103,269	-	
K101	CITY OF MONTICELLO	415,293	524,421	324,821	67,305	11,731	65,574	-	65,574	39	67,968	2,475	18,961	92,643	7,913	-	22,492	9,214	32,166	26,971	27,284	12,133	6,877	-	
K102	ROCKCASTLE CONSERV DIST	54,787	69,098	42,816	9,334	197	9,531	-	9,531	68	10,110	4,339	772	15,289	1,391	-	3,661	69	5,121	4,432	4,443	1,977	703	-	
K103	CITY OF MOREHEAD	3,253,034	4,102,779	2,542,229	554,240	52,237	549,033	-	549,033	4,035	600,273	257,626	16,032	877,976	82,576	-	217,400	53,941	353,917	239,992	227,899	98,339	46,771	-	
K104	RUSSELL CO CONS DIST	70,181	88,034	54,849	11,957	11,946	11,946	-	11,946	87	12,560	5,558	16,603	4,690	1,781	-	4,516	5,348	5,290	2,347	901	-	-	-	
K105	CITY OF GEORGETOWN	751,662	947,090	587,105	127,980	8,527	136,507	-	136,507	918	136,290	59,944	23,427	2,222,029	190,704	-	502,071	607,146	667,146	657,911	293,533	96,467	-	-	
K106	CITY OF TAYLOR MILLS	3,398,394	4,235,640	2,624,567	572,191	24,242	547,949	-	547,949	4,165	619,715	265,961	31,337	921,398	65,230	-	224,441	149,146	458,837	212,735	207,993	85,055	40,134	-	
K107	FRANKLINSPRING PARKS BD	895,994	1,125,994	700,994	150,994	8,000	162,994	-	162,994	8,000	170,994	84,994	10,000	212,994	19,994	-	26,221	38,994	40,994	219,742	147,001	35,541	29,649	-	
K108	CITY OF SHILLSVILLE	1,852,104	2,335,903	1,447,409	315,555	20,279	335,834	-	335,834	2,297	341,763	146,464	24,774	515,478	47,914	-	123,776	28,580	199,370	128,145	144,668	67,078	32,762	-	
K109	CAMPBELLVILLE MUN WTRSERV	3,317,421	4,183,984	2,992,546	565,210	28,043	593,243	-	593,243	4,115	612,154	262,726	93,955	979,860	84,210	-	221,703	42,960	348,823	268,721	270,565	127,397	62,297	-	
K110	TOOD COUNTY WATER DIST	1,999,269	2,498,011	1,624,625	335,177	24,212	360,149	-	360,149	991	367,467	163,301	51,512	260,291	20,289	-	53,415	73,704	83,436	80,103	36,361	10,290	-	-	
K111	CITY OF CANTON	2,306,918	2,908,222	1,802,607	390,828	19,906	408,894	-	408,894	2,961	412,855	194,622	28,334	614,669	65,334	-	134,118	238,331	449,669	219,742	147,001	35,541	29,649	-	
K112	TRIMBLE CO LIBRARY	411,780	519,344	321,804	70,198	6,333	76,491	-	76,491	511	75,985	32,612	6,040	115,148	10,433	-	25,580	40,322	34,262	31,342	14,288	5,287	-	-	
K113	UNION CO HD OF EDUCATION	8,431,689	10,634,183	6,396,220	1,438,560	120,327	1,308,347	-	1,308,347	10,428	1,505,975	667,780	65,088	2,234,113	214,032	-	563,489	218,198	996,719	517,797	566,038	302,625	108,267	-	
K114	CITY OF ROWLAND GREEN	3,546,547	4,509,500	3,193,996	612,917	42,817	655,734	-	655,734	3,466	659,200	314,667	68,088	717,974	63,067	-	140,445	234,285	248,527	199,852	370,685	94,062	33,813	-	
K115	CITY OF SPRINGFIELD	1,415,330	1,785,037	1,106,713	241,139	12,818	253,957	-	253,957	1,255	261,167	112,092	13,259	388,273	35,927	-	94,886	285	130,798	118,289	108,938	47,422	18,174	-	
K116	WAYNE CO HD OF ED	10,359,886	13,066,055	8,096,196	1,763,079	127,862	1,547,117	-	1,547,117	12,850	1,911,680	820,491	158,535	2,903,536	262,978	-	692,351	698,471	1,653,800	605,291	563,112	214,377	133,026	-	
K117	WESTBROOK PUBLIC LIBRARY	365,483	460,969	285,621	60,309	4,833	65,142	-	65,142	453	65,595	28,938	3,138	99,938	9,227	-	24,425	32,716	34,928	27,844	14,669	6,469	-	-	
K118	WHITLEY CO HD OF ED	14,749,340	18,602,105	11,536,530	2,512,958	160,323	2,162,585	-	2,162,585	18,294	2,721,633	1,168,130	162	3,988,077	374,401	-	955,668	437,500	1,817,469	861,578	977,990	440,249	189,389	-	
K119	WORTH COUNTY LIBRARY	139,660	176,141	109,143	23,795	6,573	30,368	-	30,368	173	25,771	11,061	8,407	45,41											

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule 6
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30										
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amount from Changes in Proportionate & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Cross Employer Pension Expense	Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter		
																				2018	2019	2020	2021	2022	Thereafter		
L002	DANIEL BOONE COMM AGENCY	6,910,880	8,716,117	5,401,818	1,177,451	181,689	1,359,140	-	1,359,140	8,572	1,275,245	547,234	21,610	2,484,761	175,428	-	-	-	481,854	21,844	662,236	67,076	565,237	226,441	(88,729)	-	-
L007	CITY OF ALBANY	2,861,858	3,609,421	2,236,526	487,953	40,722	528,635	3,500	528,635	528,635	188,306	696,602	188,306	72,646	-	-	-	191,238	7,992	271,496	266,762	255,372	109,719	(9,678)	-	-	-
L028	CRITTENDEN/LY CO WAT DIS	1,119,796	1,412,305	875,115	190,787	23,403	214,190	-	214,190	1,389	206,433	88,667	63,558	362,567	28,425	-	-	74,836	6,308	109,569	115,055	107,683	44,639	(14,579)	-	-	-
L029	CUMBERLAND CO SOIL & WAT	64,738	81,648	50,992	11,030	15	11,045	80	11,045	80	11,946	5,127	1,180	18,333	1,643	-	-	4,226	473	6,442	3,056	5,288	2,408	(851)	-	-	-
L031	EDMONSON CO AMBULANCE DIS	920,975	634,360	391,072	85,695	35,602	121,387	-	121,387	624	92,812	39,835	113,343	268,614	12,768	-	-	33,614	7,153	53,533	58,261	83,137	29,842	(4,458)	-	-	-
L032	SANDY HOOK WATER DISTRICT	421,028	331,008	208,012	71,733	4,452	76,185	-	76,185	322	77,691	33,345	4,109	114,607	10,688	-	-	2,546	41,271	33,661	31,038	14,018	14,019	(5,456)	-	-	-
L033	CITY OF IRVINE	1,134,312	1,430,613	886,459	193,260	16,301	209,761	-	209,761	1,407	209,311	89,936	40,999	340,653	28,794	-	-	75,806	29,977	114,397	89,910	87,608	43,305	(14,566)	-	-	-
L035	CITY OF FLEMING/SCURLOCK	1,356,232	1,980,997	1,216,405	263,931	4,475	271,668	1,931	271,668	1,931	297,219	14,033	427,897	39,511	104,022	-	-	14,681	118,844	124,161	115,813	49,285	(19,986)	-	-	-	
L036	FLOYD CO LIBRARY	903,575	1,139,603	706,139	153,948	47,252	201,200	-	201,200	1,121	166,734	71,562	52,844	291,901	22,937	-	-	60,386	4,036	87,399	98,390	80,678	37,077	(11,602)	-	-	-
L038	FULTON CO LIBRARY	298,519	376,497	233,291	50,861	(6,669)	50,192	20	50,192	20	50,885	23,642	7,613	86,710	7,578	-	-	19,900	10,728	49,294	33,523	39,382	19,470	(3,579)	-	-	-
L039	CITY OF WARSAW	418,219	527,844	326,826	71,253	4,423	75,678	519	75,678	519	77,173	31,127	22,796	128,630	10,616	-	-	27,960	10,228	49,294	33,523	39,382	19,470	(3,579)	-	-	-
L041	GRANT CO PUBLIC LIBRARY	980,546	1,236,681	766,292	167,062	17,363	184,425	-	184,425	1,216	180,937	77,688	44,797	304,608	24,800	-	-	65,530	24,137	114,857	95,237	78,731	28,676	(12,591)	-	-	-
L042	MAYFIELD CITY SCHOOLS	7,004,126	8,833,717	5,473,687	1,193,317	119,804	1,313,141	-	1,313,141	8,687	1,313,411	554,718	83,082	1,938,938	177,795	-	-	40,299	686,179	596,050	519,743	226,902	(89,907)	-	-	-	-
L043	LEITCHFIELD UTILITY COMM	2,698,784	3,403,252	2,189,986	499,899	43,959	453,814	3,347	453,814	3,347	497,999	213,740	2,440	771,256	68,897	-	-	180,380	78,373	327,240	171,134	177,015	76,702	(34,624)	-	-	-
L044	GREEN CO AMBULANCE SVC	868,532	717,041	484,305	98,864	4,154	137,018	705	137,018	705	159,410	45,027	54,720	205,212	14,432	-	-	37,995	52,427	80,380	88,882	20,854	(7,300)	-	-	-	-
L045	RACELAND BOARD OF EDUC	2,435,444	3,071,621	1,903,287	414,942	(20,107)	394,835	3,021	394,835	3,021	489,405	689,943	44,643	689,943	61,822	-	-	126,791	351,380	166,691	146,680	56,475	(31,272)	-	-	-	-
L046	HANCOCK CO PUBLIC LIBRARY	453,680	574,711	336,111	77,537	10,226	87,763	-	87,763	565	94,885	36,899	23,728	144,467	11,567	-	-	30,433	5,211	47,231	42,329	41,296	19,444	(5,851)	-	-	-
L047	WEST FLEMING INDEPENDENT SCH	897,480	1,129,888	692,788	148,280	8,246	156,526	8,246	156,526	8,246	144,800	72,831	31,299	116,922	10,019	-	-	26,327	34,076	70,472	49,966	25,226	15,574	(3,968)	-	-	-
L049	CYNTHIANA/HARRISON LIBRARY	576,668	727,303	450,623	98,251	77,637	125,888	-	125,888	715	106,411	45,671	11,932	146,729	14,638	-	-	38,359	15,969	69,146	37,960	43,442	21,586	(7,405)	-	-	-
L050	CITY OF MONTFORDVILLE	828,943	1,045,479	647,816	143,253	25,280	166,513	-	166,513	1,028	152,963	65,651	22,485	242,127	21,042	-	-	35,398	6,938	83,378	79,345	63,628	26,420	(10,644)	-	-	-
L051	HENDERSON CO WATER DIST	983,814	1,243,129	761,699	167,999	161,570	329,569	-	329,569	1,233	318,109	78,675	14,450	473,607	25,024	-	-	61,882	33,522	126,428	92,263	65,154	26,777	(12,658)	-	-	-
L052	CITY OF MENFEE	802,840	1,012,554	627,415	136,765	(27,161)	109,624	966	109,624	966	148,146	63,884	-	212,726	20,380	-	-	55,394	38,008	112,842	93,315	49,313	24,865	(10,309)	-	-	-
L054	DAWSON SPRINGS PUBLIC SCH	1,996,856	2,518,467	1,560,532	340,217	(8,732)	331,485	-	331,485	2,477	368,474	158,149	1,288	530,388	50,689	-	-	133,440	26,678	210,817	142,699	140,322	62,000	(23,641)	-	-	-
L057	CITY OF NICHOLASVILLE	1,215,986	1,480,480	925,615	218,488	218,579	416,068	-	416,068	2,105	418,209	193,842	132,033	620,075	299,889	-	-	789,289	31,828	1,121,666	962,323	518,220	413,625	(151,738)	-	-	-
L058	PAINTONVILLE BOARD OF ED	2,081,612	2,625,362	1,626,768	354,657	(4,745)	280,914	2,582	280,914	2,582	384,114	188,149	18,849	551,557	52,840	-	-	139,114	116,547	302,501	96,977	121,943	56,984	(26,729)	-	-	-
L060	KNOTT CO SOIL CONVD DIST	66,084	83,346	51,644	11,299	799	12,018	-	12,018	82	12,194	5,234	909	18,449	1,677	-	-	4,416	6,093	9,668	5,299	2,276	(849)	-	-	-	-
L061	CITY OF BARKERSVILLE	1,236,948	1,557,072	961,277	217,143	1,572	218,715	-	218,715	1,572	214,311	97,727	16,127	301,607	16,127	-	-	41,978	30,347	121,538	122,171	56,114	(15,853)	-	-	-	-
L062	CITY OF HOOVERVILLE	2,162,797	2,722,755	1,680,214	368,480	68,448	437,157	-	437,157	2,683	399,995	171,291	283,577	856,646	54,901	-	-	144,540	45,930	245,371	259,100	260,964	99,972	(27,711)	-	-	-
L063	LAUREL CO PUBLIC LIB DIST	1,900,803	2,397,324	1,485,467	323,852	29,731	297,039	-	297,039	2,358	330,750	150,541	5,003	586,652	48,251	-	-	127,031	19,610	194,892	129,917	143,485	64,766	(24,407)	-	-	-
L064	LOUISIANA WATER & SEWER COMM	1,135,346	1,402,096	899,770	196,162	(33,243)	162,928	-	162,928	1,428	212,454	91,185	-	305,057	29,226	-	-	76,944	44,035	170,205	49,334	68,909	31,203	(14,794)	-	-	-
L065	LEE CO PUBLIC LIBRARY	173,666	219,012	117,218	29,589	17,721	47,309	215	47,309	215	52,046	13,754	216	64,015	4,408	-	-	11,606	3,342	19,536	11,744	11,910	4,523	(2,002)	-	-	-
L066	CITY OF HYDEN	285,641	360,256	223,227	48,667	(13,329)	35,338	354	35,338	354	52,799	22,622	1,212	76,897	7,251	-	-	19,049	39,669	65,489	7,340	5,998	1,819	(3,668)	-	-	-
L067	LEITCH COUNTY CONS DIST	69,596	87,775	54,389	11,857	718	12,575	86	12,575	86	12,842	5,512	617	19,057	1,767	-	-	4,651	6,418	9,384	5,379	2,351	(894)	-	-	-	-
L068	HICKS/ADAMS/HANCEBERG	208,653	283,965	158,808	34,826	(5,426)	29,380	249	29,380	249	31,981	18,981	798	53,244	1,063	-	-	2,889	3,180	12,427	14,847	15,355	6,847	(2,487)	-	-	-
L069	STANFORD WATER COMMISSION	1,220,415	1,539,207	953,747	207,930	20,895	228,825	-	228,825	1,514	225,200	96,655	19,296	342,665	30,979	-	-	49,402	16,241	86,338	87,173	31,082	(15,671)	-	-	-	-
L070	RUSSELLVILLE CITY SCHOOLS	3,195,096	4,027,185	2,495,388	540,028	(15,933)	526,075	-	526,075	3,960	598,213	252,889	54,073	900,135	13,540	-	-	213,994	24,748	338,896	291,999	259,478	111,234	(61,001)	-	-	-
L071	CITY OF EDWARDSVILLE	929,913	1,172,224	726,714	152,428	90,367	152,428	-	152,428	1,553	171,965	73,648	1,233	248,731	23,616	-	-	44,513	150,264	127,874	60,871	31,662	(11,941)	-	-		

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule C
Schedule of Pension Assets by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30				
		Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Gross Employer Pension Expense	Nonproportionate Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter		
		6.25%	5.25%	7.25%																				
M001	LAWRENCE COUNTY PLAN COMM	2,564	41,493	2,525	755	8,367	6,827	2,867	2,214	10,888	859	2,183	3,187	3,296	3,346	1,559	-	-	-	-	-	-		
M005	CLASLOW WATER COMPANY	5,019,211	6,333,310	3,922,487	855,155	(47,001)	808,154	-	808,154	-	-	1,556,603	127,409	-	335,434	522,185	362,362	374,099	361,866	(64,449)	-	-		
M006	GATEWAY AREA DEV DISTRICT	1,473,219	1,858,048	1,151,313	251,002	15,549	266,551	-	266,551	1,827	27,189	116,627	73,345	64,098	37,397	98,455	89,440	185,292	115,058	120,903	61,364	(18,917)	-	
M007	MIDDLESBORO CITY SCHOOL	4,464,807	4,309,670	2,707,728	590,321	(13,849)	576,472	-	576,472	4,297	639,531	274,499	11,699	920,756	97,952	-	231,353	40,631	380,336	249,303	240,541	104,065	(44,490)	-
M008	WALTON VERONIA RD ED	4,849,952	6,242,841	3,864,052	843,297	807,676	61,621	807,676	61,621	61,339	913,327	391,699	34,868	1,363,833	126,641	-	339,779	72,860	533,680	387,397	357,725	193,897	(60,355)	-
M009	PARIS BOURBON CO LIBRARY	739,759	593,248	593,248	6,401	133,846	127,445	6,401	127,445	942	140,136	60,172	21,273	222,585	19,286	-	50,775	5,657	75,718	63,301	63,824	29,498	(9,756)	-
M010	BOYD CO OF ED	13,131,486	16,561,542	10,262,186	2,237,294	6,042	2,243,911	-	2,243,911	16,287	2,423,115	1,039,998	19,152	3,673,532	333,333	-	877,577	12,437	1,223,347	1,120,265	1,052,422	446,135	(166,615)	-
M011	BOYLE COUNTY RD OF EDUC	6,602,760	8,326,709	5,160,803	1,123,124	(70,289)	1,054,836	-	1,054,836	8,191	1,215,573	113,330	11,330	1,790,904	167,432	-	441,129	95,841	734,802	458,970	474,383	207,443	(84,796)	-
M012	EAST PENDELTON WATER DIST	680,244	820,098	508,162	110,786	807	111,593	-	111,593	92,631	92,631	119,888	491	52,386	224,640	16,306	-	43,426	108,282	35,261	57,194	32,290	(8,349)	-
M013	BREATHITT CO SOIL CONSERV	60,172	75,980	47,024	10,322	75	10,397	-	10,397	12,125	75	11,103	4,766	2,377	18,321	1,527	-	1,820	7,052	5,866	4,456	1,718	(777)	-
M014	CITY OF HANDELSBURG	714,747	933,451	588,571	121,778	(2,259)	119,519	-	119,519	887	118,881	56,607	43,314	257,698	18,143	-	47,267	34,495	100,885	50,393	62,738	33,339	(1,178)	-
M015	BULLITT CO FISCAL COURT	12,562,076	15,843,493	9,817,195	2,143,280	11,856	2,155,136	-	2,155,136	15,581	2,318,043	994,901	18,760	3,445,285	318,879	-	839,523	84,575	1,242,977	956,560	965,511	441,541	(161,340)	-
M017	CITY OF FREEDONA	124,324	156,800	97,159	21,182	(2,114)	19,068	-	19,068	154	22,941	9,846	449	33,390	3,156	-	6,600	18,005	7,230	6,842	2,851	(3,596)	-	
M018	CALLOWAY CO PUBLIC LIBRAR	810,332	1,022,034	653,270	130,811	(2,525)	128,286	-	128,286	1,005	149,528	64,177	44,551	229,261	23,570	-	54,154	74,724	88,616	74,834	31,323	(10,445)	-	
M019	CAMPBELL CO COURTHOUSE	151,835	191,496	118,658	29,869	11,654	39,523	-	39,523	1,188	28,018	12,025	16,371	56,602	3,854	-	3,559	17,560	18,486	15,090	7,415	(1,898)	-	
M020	CITY OF BARDWELL	872,260	1,100,108	681,666	148,612	2,954	151,566	-	151,566	1,082	160,956	69,802	13,389	246,599	22,142	-	98,293	63,404	70,466	71,500	32,339	(11,200)	-	
M021	CARROLL CO WATER DISTRICT	976,267	1,231,387	763,135	166,374	2,817	169,191	-	169,191	1,211	180,152	77,538	8,223	246,984	24,798	-	65,260	490	30,538	77,927	76,952	34,087	(12,539)	-
M022	CITY OF OLIVE HILL	2,453,558	2,453,558	1,464,422	350,207	(4,231)	354,938	-	354,938	2,610	358,084	166,651	26,356	583,860	33,414	-	141,624	31,844	229,202	163,511	153,986	64,200	(27,672)	-
M023	E CASEY CO WATER DISTRICT	592,296	747,014	462,876	100,913	6,402	107,388	-	107,388	735	109,295	46,989	14,965	171,904	15,035	-	39,583	1,567	56,185	50,053	50,488	22,862	(7,605)	-
M024	CHRISTIAN CO RD OF ED	29,946,633	37,769,717	23,403,134	5,102,197	(893,741)	4,618,456	-	4,618,456	37,144	5,525,965	2,371,257	47,626	7,934,846	760,174	-	2,001,332	888,044	3,649,590	1,866,861	1,944,789	858,177	(384,531)	-
M025	WINCHESTER MUNICIPAL UTIL	6,777,497	8,951,645	5,586,648	1,289,244	(2,286)	1,286,958	-	1,286,958	8,026	1,396,978	562,112	47,626	1,928,220	191,855	-	474,325	123,008	607,008	381,166	356,881	235,866	(81,346)	-
M026	CLAY COUNTY 91 BOARD	586,033	719,114	452,982	99,846	8,557	108,403	-	108,403	727	108,139	46,413	24,321	179,600	14,876	-	39,165	12,885	55,526	54,585	53,563	23,651	(7,525)	-
M027	DAVENESS AUTH OF ALBANY	366,827	462,848	286,673	62,499	6,210	68,709	-	68,709	3,077	67,899	29,052	3,155	102,351	9,312	-	24,915	33,827	32,255	28,447	12,333	(4,910)	-	
M029	CUMBERLAND CO FISCAL CT	2,422,223	3,087,261	1,900,771	414,394	(416,604)	417,790	-	417,790	3,017	448,811	192,629	32,022	676,479	617,640	-	162,445	18,329	162,445	196,222	199,260	79,614	(10,231)	-
M030	HOKING CO RD OF EDUC	37,311,000	47,057,274	29,157,317	6,356,916	(43,612)	6,313,304	-	6,313,304	46,278	6,884,866	2,954,899	234,923	9,886,163	947,114	-	2,485,594	3,627,564	2,729,562	2,241,343	1,218,798	(479,904)	-	
M031	EDMONSON CO CONSERV DIST	36,232	45,096	28,315	6,173	1,222	7,395	-	7,395	4,233	6,686	2,870	2,297	11,898	903	-	2,421	105	3,446	3,950	3,529	1,437	(465)	-
M032	IRVINE MUNICIPAL UTIL	1,833,807	2,302,812	1,406,282	300,243	(2,804)	297,439	-	297,439	2,804	300,243	267,741	30,915	482,997	39,876	-	97,176	14,079	128,808	53,984	51,032	24,857	(9,956)	-
M034	PAYETTE CO RD OF EDUC	130,354,005	164,404,613	101,970,982	22,209,241	(1,189,153)	19,020,089	-	19,020,089	161,681	24,033,531	10,233,863	87,210	34,539,415	3,308,944	-	8,021,554	4,709,070	16,729,568	7,433,473	8,330,299	3,721,692	(1,673,815)	-
M035	FLEMING COUNTY LIBRARY	394,513	487,566	308,310	62,816	6,216	73,032	-	73,032	899	72,988	31,245	22,348	128,880	10,014	-	26,365	5,606	41,985	40,992	35,932	13,036	(5,066)	-
M037	FRANKLIN CO RD OF ED	22,153,329	27,940,402	17,121,873	3,774,439	89,934	3,864,373	-	3,864,373	27,478	4,097,928	1,743,534	18,073	6,010,747	562,352	-	1,480,520	2,042,872	1,769,034	1,721,734	761,530	(284,463)	-	
M038	KENTON COUNTY WATER DIST	775,222	978,806	609,916	133,898	6,908	140,806	-	140,806	982	139,868	61,485	33,865	181,801	19,681	-	51,815	36,289	48,588	51,032	24,857	(9,956)	-	
M039	GALLATIN CO WATER DIS	591,535	746,054	462,282	100,784	1,324	99,460	-	99,460	734	109,154	46,849	1,600	138,937	15,016	-	39,322	7,191	61,739	43,569	42,218	18,406	(7,596)	-
M040	CARRIAGE CO PUBLIC LIBRARY	359,452	453,346	289,910	61,242	(967)	60,275	-	60,275	466	60,629	28,468	5,770	100,963	9,124	-	14,031	47,177	20,456	23,093	9,232	(4,616)	-	
M041	GRANT CO WATER DISTRICT	2,196,400	16,376,199	11,142,279	2,213,243	(2,213,243)	0	-	0	16,105	2,233,514	1,105,333	143,199	3,851,640	326,611	-	897,760	191,721	1,216,472	1,051,603	1,031,645	1,031,645	-	
M042	CITY OF MAYNARD	1,976,896	2,493,293	1,544,934	336,816	(41,797)	295,019	-	295,019	2,452	364,791	156,568	28,962	582,773	50,182	-	132,116	64,789	247,887	131,726	141,317	88,026	(25,384)	-
M043	CITY OF CANYEVILLE	366,106	436,315	270,480	58,968	5,284	64,252	-	64,252	429	63,866	27,411	4,188	95,894	8,786	-	20,310	50,990	37,006	27,694	24,456	11,183	(1,444)	-
M044	GREENUP COUNTY WATER DIST	967,493	1,220,128	756,691	160,823	(14,460)	146,363	-	146,363	1,200	148,573	70,834	8,825	246,178	24,599	-	64,688	56,441	48,568	50,866	32,718	(12,423)	-	
M045	CITY OF FLATWOODS	2,481,978	3,130,311	1,939,653	422,870	3,845	426,715	-	426,715	3,078	457,992	196,570	63,121	720,761	63,003	-	165,870	39,778	268,251	209,408	196,721	78,611	(31,870)	-
M046	CITY OF WINDSOR	1,394,609	1,899,880	1,189,880	237,608	8,807	246,505	-	246,505	1,370	257,343	110,453	59,925	429,449	35,401	-	93,202	13,285	141,888	119,831	126,869	88,769	(7,908)	-
M047	HARDIN CO PUBLIC LIBRARY	853,761	1,076,780	669,618	145,443	(14,461)	130,982	-	130,982	1,059	131,041	67,147												

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule C
Schedule of Pension Assets by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30								
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Cross Employer Pension Expense	Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
M109	CITY OF CAMPBELLVILLE	5,552,760	6,576,002	4,232,838	94,205	18,441	96,186	6,582	1,023,348	438,190	14,146	1,037,486	141,446	369,735	576,243	416,260	394,141	176,463	(7,144)	-	-	-	-	-	-
M110	CITY OF CLINTON	997,389	753,436	466,856	101,753	26,922	128,633	741	110,234	47,312	27,682	137,916	15,544	39,923	50,807	67,623	82,616	20,514	(7,671)	-	-	-	-	-	-
M111	TRIGG CO CONS DISTRICT	68,601	86,520	11,688	1,258	1,286	12,986	-	12,866	85	12,669	5,433	2,112	20,289	1,741	4,585	-	6,326	6,483	5,881	2,479	(881)	-	-	-
M112	CITY OF MILTON	61,612	271,275	47,972	103,204	(3,258)	103,879	-	103,879	739	112,859	48,439	1,743	163,902	15,525	40,874	9,230	65,719	44,746	42,524	18,666	(2,853)	-	-	-
M113	CITY OF STURGES	1,056,268	1,332,207	825,483	179,964	124,088	124,088	-	124,088	1,310	194,914	83,607	-	278,861	26,813	70,392	74,194	171,999	29,240	57,180	24,425	(13,365)	-	-	
M115	WASHINGTON CO LIBRARY BD	313,210	395,026	244,712	53,364	(1,318)	52,046	-	52,046	388	57,796	24,806	4,092	87,082	7,951	20,932	21,327	80,210	20,932	18,690	6,766	(4,022)	-	-	
M116	WAYNE CO PUBLIC LIBRARY	546,465	695,210	427,059	93,105	4,705	97,810	-	97,810	678	103,538	43,279	4,214	151,099	13,872	36,520	37,514	30,792	43,568	43,148	18,903	(7,017)	-	-	
M117	WEBSTER CO RD OF ED	7,010,128	8,843,321	5,478,399	1,936,364	1,203,311	1,203,311	-	1,203,311	8,695	1,203,844	177,848	-	1,381,692	668,488	92,235	686,671	973,128	522,703	231,865	(60,144)	-	-	-	
M118	WHITLEY CO FISCAL COURT	8,592,772	10,837,343	6,715,204	1,464,055	1,306,456	1,306,456	-	1,306,456	10,645	1,585,599	680,537	1,737	2,278,531	218,121	574,235	327,590	1,119,966	497,567	529,247	242,088	(110,336)	-	-	
M119	WOLFE CO FISCAL COURT	2,534,775	3,196,899	1,986,913	433,866	27,537	404,299	-	404,299	3,108	467,275	200,751	-	677,030	64,343	169,399	55,644	289,206	166,880	170,946	75,144	(25,248)	-	-	
M120	WOODFORD COUNTY LIBRARY	1,213,976	1,531,286	987,716	208,033	9,604	216,437	-	216,437	1,506	224,011	96,145	12,057	320,179	30,816	81,130	8,439	120,365	98,994	90,992	39,026	(15,588)	-	-	
M215	SHEPHERDSPORT TOURIST	935,417	1,179,763	731,023	159,373	1,187	159,560	-	159,560	1,160	172,610	74,884	37,102	248,556	23,745	62,514	25,110	111,369	69,743	77,460	38,396	(12,011)	-	-	
M313	CITY OF PIONEER VILLAGE	86,278	108,815	67,426	14,700	1,132	15,832	-	15,832	107	15,921	6,833	1,723	22,584	2,190	6,256	7,956	7,618	7,074	3,044	(1,108)	-	-	-	
M366	MIDDLETOWN FIRE PROTECT DIST	181,015	190,645	110,018	23,729	(885)	24,844	-	24,844	107	27,966	11,860	1,339	41,852	3,883	4,481	18,886	11,684	10,027	4,375	(1,939)	-	-	-	
M415	BULLITT CO SANITATION DIS	885,615	1,114,430	690,541	150,547	36,821	187,368	-	187,368	1,096	203,051	69,861	66,880	302,028	22,430	39,022	1,033	82,515	105,353	89,942	33,746	(11,346)	-	-	
N001	ADAIR CO CONSERVATION DIS	137,436	173,336	107,405	23,416	(777)	22,639	-	22,639	170	25,361	10,885	52	36,468	3,489	9,185	1,857	14,531	9,679	9,687	4,326	(1,765)	-	-	
N006	HOUSING AUTH OWINGSVILLE	246,190	310,499	192,396	41,945	(47,252)	24,773	-	24,773	305	45,429	19,498	1,560	66,792	6,249	16,443	42,546	65,248	146	27,732	1,828	(13,341)	-	-	
N007	PENNSYLVANIA EDUCATION	1,410,982	1,810,982	878,697	191,951	151,951	191,951	-	191,951	1,387	206,288	88,843	-	296,288	28,979	74,715	19,912	109,142	53,871	66,715	30,864	(14,855)	-	-	
N008	CITY OF FLORENCE	9,838,181	12,408,072	7,688,486	1,676,193	(17,529)	1,633,664	-	1,633,664	12,203	1,815,411	779,172	-	2,606,766	249,735	657,485	65,116	972,336	723,566	327,183	(126,327)	-	-	-	
N009	CITY OF MILLERSBURG	66,659	86,394	53,657	11,698	(70,128)	(58,430)	-	(58,430)	85	12,670	5,438	-	18,193	1,743	4,388	36,759	43,090	(30,956)	4,719	2,199	(882)	-	-	
N010	ROYAL CO PUBLIC LIBRARY	1,491,130	1,897,937	1,162,310	245,033	19,529	156,579	-	156,579	1,849	173,514	118,096	10,755	296,854	27,851	94,462	14,884	122,287	49,803	101,538	52,173	(19,147)	-	-	
N011	CITY OF PERRYVILLE	136,558	172,229	106,719	23,266	2,415	25,681	-	25,681	169	25,199	10,815	2,001	38,184	3,466	9,126	310	12,802	11,993	10,523	4,199	(1,753)	-	-	
N012	CITY OF BROCKVILLE	588,901	742,732	460,223	100,335	17,684	118,019	-	118,019	730	108,668	46,440	34,928	140,966	14,989	39,336	54,305	60,649	57,510	26,804	(7,562)	-	-	-	
N013	MIDDLE KY COMM ACT PART	6,660,620	8,122,998	4,992,822	899,782	1,025,984	1,025,984	-	1,025,984	6,550	974,883	418,251	14,303	1,480,797	124,055	486,866	495,947	426,854	188,822	(69,811)	-	-	-	-	
N014	CITY OF IRVINGTON	729,088	919,538	569,778	124,219	22,957	146,816	-	146,816	904	154,536	57,743	46,897	240,800	18,507	48,725	16,992	83,824	67,618	65,063	31,838	(9,362)	-	-	
N015	BULLITT CO CONSERVAT DIST	84,522	106,600	66,053	14,401	1,606	16,007	-	16,007	105	15,997	6,094	3,448	28,844	2,146	5,649	44	7,889	7,922	7,674	3,484	(1,085)	-	-	
N017	FRICKTON ELECTRIC PL BD	2,458,473	3,048,473	1,926,397	417,473	3,488	420,961	-	420,961	3,168	533,144	229,138	844,274	216,421	27,213	101,327	21,675	144,919	66,762	(7,145)	(2,146)	-	-	-	
N018	MURRAY/CALLOWAY CO AIRPORT	107,759	135,908	84,213	18,360	1,905	19,865	-	19,865	134	19,885	8,534	1,797	30,290	2,735	7,202	64	10,004	8,794	3,674	(1,384)	-	-	-	
N020	CARLETON CO SANIT DIST	179,989	227,050	140,661	30,666	(4,719)	33,385	-	33,385	223	33,213	14,255	4,400	52,091	4,569	12,029	5,387	21,985	15,395	11,862	4,961	(2,311)	-	-	
N021	CARROLLTON UTILITIES COMM	3,538,286	4,602,518	2,765,136	602,897	(8,548)	596,991	-	596,991	4,389	602,966	280,226	1,340	938,861	89,816	236,462	18,566	344,444	263,313	260,185	115,750	(43,435)	-	-	
N022	CITY OF CRAWFORD	1,718,190	2,166,996	1,348,748	293,721	31,514	316,078	-	316,078	2,131	317,611	136,078	5,265	381,028	43,615	114,626	38,008	196,449	139,743	130,193	63,303	(21,662)	-	-	
N025	EAST CLARK CO WATER DIST	588,140	741,772	459,629	100,205	(5,748)	94,457	-	94,457	229	108,528	46,280	5,214	161,051	14,930	39,283	31,434	85,669	36,869	32,621	13,443	(7,552)	-	-	
N029	CUMBERLAND CO PUBLIC LIB	183,794	231,804	143,634	31,314	(3,901)	30,918	-	30,918	228	33,915	14,596	2,253	39,952	4,665	10,365	5,649	22,997	13,448	12,231	5,036	(2,366)	-	-	
N031	ESTELL CO WATER DIST NO1	685,247	866,241	535,817	118,798	(14,856)	103,942	-	103,942	800	126,447	64,271	8,823	183,668	12,784	39,281	99,841	28,344	42,764	19,886	(8,976)	-	-	-	
N035	HOUSING AUTH FLEMINGSBURG	127,778	161,155	99,858	21,770	1,911	21,861	-	21,861	158	23,578	10,120	7,906	41,762	3,344	7,669	19,432	8,439	9,961	5,551	(1,641)	-	-	-	
N036	FRICKTON ELECTRIC UTILITY	6,790,940	8,502,231	5,299,268	1,155,312	23,013	1,399,235	-	1,399,235	8,411	1,251,267	537,842	304,493	2,100,913	172,129	453,170	625,299	699,222	603,511	263,951	(67,071)	-	-	-	
N037	FRANKFORT INDEP SCHOOLS	2,225,512	2,541,099	1,610,969	551,991	4,033	555,991	-	555,991	4,033	599,992	257,516	26,954	862,494	82,537	217,298	138,614	428,479	253,010	212,960	112,667	(31,751)	-	-	
N038	HOUSING AUTH OF HICKMAN	469,318	591,912	366,770	79,961	10,443	90,404	-	90,404	882	86,602	37,369	5,651	130,004	11,913	31,365	1,372	44,650	40,886	34,968	15,527	(6,026)	-	-	
N041	BULLOCK PEN WATER DIST	1,744,695	2,203,438	1,364,270	297,255	17,548	314,773	-	314,773	2,164	321,944	138,178	31,022	469,308	44,288	116,587	160,886	149,310	142,769	67,744	(22,403)	-	-	-	
N042	PURCHASE AREA DEV DIST	5,121,937	6,459,689	4,059,848	875,243	(6,203)	869,040	-	869,040	6,203	875,243	405,814	8,203	1,283,057	97,489										

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems

Schedule C Schedule of Pension Amounts by Employer

Fiscal Year Ended June 30, 2017

(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30							
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amount from Changes in Proportionate & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
																				2018	2019	2020	2021	2022	Thereafter
R001	CHARLESTON CARE CENTR TR	181,111	126,551	84,488	18,419	2,258	21,055	19,889	8,582	5,925	34,370	2,244	7,225	11,887	10,029	10,029	10,029	10,029	4,418	(1,588)	-	-	-	-	-
R014	CHRISTIAN CO WATER DIST	1,175,520	1,482,084	918,662	19,613	19,613	19,613	19,613	1,108	216,915	93,100	27,655	339,128	29,640	-	78,560	91,277	199,677	74,652	88,734	21,179	(15,094)	-	-	-
R020	DAVIES CO AIRPORT BD	442,276	557,806	345,636	75,353	414	75,767	549	81,612	35,028	12,621	129,810	11,227	17,861	9,645	29,274	31,237	16,332	(6,579)	-	-	-	-	-	-
R033	CITY OF RAVENNA	155,581	121,986	121,986	26,307	(4,110)	22,494	193	28,709	12,222	10,413	56,627	3,969	10,397	19,705	10,009	7,834	1,740	(3,998)	-	-	-	-	-	-
R034	LEXINGTON PUBLIC LIBRARY	12,954,364	16,338,254	10,125,767	2,207,117	(19,405)	2,187,712	16,608	2,204,411	1,025,970	17,4767	3,607,236	328,807	865,740	321,862	1,516,429	979,751	905,325	372,672	(164,941)	-	-	-	-	-
R036	CITY OF PRESTONSBUR	5,101,333	6,433,884	3,986,665	869,146	(114,844)	754,302	941,334	404,019	26,167	1,351,660	129,844	340,922	144,344	614,760	294,546	145,888	162,791	(65,504)	-	-	-	-	-	-
R037	PAUL SAWYER LIBRARY	2,582,245	3,236,769	2,018,011	439,953	222,818	462,771	3,203	476,974	204,511	23,163	799,571	65,548	172,571	17,203	255,322	211,092	392,929	83,184	(13,157)	-	-	-	-	-
R038	CITY OF FULTON	2,989,987	3,771,919	2,336,608	509,423	60,737	570,691	3,799	574,394	238,033	7,991	871,807	78,899	199,821	8,614	234,834	267,733	346,428	112,533	(38,263)	-	-	-	-	-
R041	CITY OF CRITTENDEN	244,844	308,801	214,414	47,716	423	47,293	423	47,716	19,391	45,180	19,391	1,803	66,678	6,215	2,324	24,902	18,091	7,749	(1,144)	-	-	-	-	-
R042	MAYFIELD ELEC & WATER SYS	7,111,242	8,988,813	5,557,397	1,211,287	(31,821)	1,179,766	8,820	1,212,217	563,202	30,811	1,915,070	100,514	475,244	39,063	694,811	524,356	542,403	244,721	(91,312)	-	-	-	-	-
R043	CITY OF RUSSELL	2,242,812	2,526,870	1,727,245	382,122	(29,432)	352,690	352,690	2,782	413,860	177,628	1,986	602,256	56,522	149,887	79,057	285,876	134,243	141,232	65,602	(28,799)	-	-	-	-
R047	LINCOLN TRAIL AREA DEV DI	3,760,570	4,743,119	2,659,006	641,743	(69,802)	571,941	6,665	578,606	297,847	2,880	999,352	95,644	251,331	172,881	519,756	215,601	217,120	95,144	(48,200)	-	-	-	-	-
R048	HARLAN CO CONSERV DIST	82,766	104,386	64,681	14,101	(2,718)	11,383	10,320	15,273	6,555	2,791	24,722	2,101	12,925	20,557	1,345	1,790	191	(1,063)	-	-	-	-	-	-
R050	HARD CO AMB SERVICE	2,493,236	3,144,485	1,968,825	428,785	117,930	542,715	3,092	460,866	197,640	247,487	988,135	62,889	166,422	229,811	305,825	281,244	281,244	123,141	(22,014)	-	-	-	-	-
R051	HENDERSON MAN W & S DEPT	5,637,646	11,155,155	7,533,769	1,642,027	(1,753,494)	1,753,494	11,954	1,778,407	763,290	141,179	2,693,530	244,645	444,083	8,281	997,099	836,234	762,999	321,661	(121,753)	-	-	-	-	-
R052	CITY OF CAMPBELLBURG	153,415	193,859	119,893	26,138	(6,971)	19,167	190	28,399	12,150	4,052	44,701	3,894	10,233	27,133	41,280	862	2,182	2,348	(1,970)	-	-	-	-	-
R054	SOUTH HOPKINS WATER DIST	764,248	963,531	597,224	130,203	(3,140)	127,063	948	141,017	60,524	12,939	215,428	19,599	51,072	11,177	81,648	60,102	99,086	24,406	(9,813)	-	-	-	-	-
R055	CITY OF WILMORE	2,988,313	3,729,241	2,429,541	517,310	(71,410)	445,900	38,477	484,377	211,817	7,827	610,425	97,500	182,988	18,124	278,841	165,511	169,153	97,823	(20,203)	-	-	-	-	-
R056	HOUNG CREEK WATER DIST	1,133,434	1,429,506	885,773	193,110	2,008	195,118	1,406	209,149	89,767	9,033	309,355	28,771	75,747	18,456	122,974	86,351	80,252	34,331	(14,554)	-	-	-	-	-
R061	KY COM ECONOMIC OPFCKT	13,025,120	16,654,511	10,339,231	2,249,840	1,897,734	2,437,514	16,259	2,421,254	1,043,830	24,797	3,740,738	335,203	882,498	1,217,011	1,158,396	1,069,606	407,566	(166,561)	-	-	-	-	-	-
R062	WOODCREEK WATER DISTRICT	5,280,560	5,449,160	3,576,493	726,121	756,241	756,241	5,339	797,260	342,483	93,236	1,242,128	119,674	288,743	56,894	453,511	327,000	343,552	161,643	(61,678)	-	-	-	-	-
R071	LOGAN CO PUBLIC LIBRARY	984,760	1,241,996	769,585	187,874	(170,663)	12,211	181,715	77,992	11,665	272,593	24,997	65,811	8,386	99,194	79,406	75,018	31,619	(12,645)	-	-	-	-	-	-
R072	LYON CO HOUSING AUTHORITY	585,565	738,324	427,616	96,246	10,356	110,122	726	110,122	726	110,122	726	110,122	726	2,108	56,105	53,239	48,239	19,266	(7,519)	-	-	-	-	-
R073	MCCRECKEN CO OF ED	23,397,007	25,397,007	15,729,625	3,434,963	(3,998,508)	2,936,598	24,976	3,215,814	1,948,823	24,976	5,164,637	511,862	1,822,313	45,319	1,822,313	1,508,819	672,643	(226,589)	-	-	-	-	-	-
R076	RICHMOND UTILITIES	7,396,883	9,329,008	5,780,625	1,266,754	(143,602)	1,116,652	9,175	1,364,925	585,824	202,469	2,162,393	187,765	473,133	218,657	900,755	475,139	592,848	288,632	(94,980)	-	-	-	-	-
R078	CITY OF LORETO	55,899	70,301	43,685	9,324	(1,034)	9,390	619	10,315	4,427	694	15,505	1,419	3,706	507	5,712	4,191	4,346	2,014	(718)	-	-	-	-	-
R079	MARSHALL CO PUB LIBRARY	2,147,348	2,728,245	1,629,348	362,548	(61,467)	301,081	362,548	362,548	170,667	362,548	464,629	34,849	182,252	157,442	182,252	157,442	42,669	(27,573)	-	-	-	-	-	-
R088	CITY OF WEST LIBERTY	2,813,217	3,548,074	2,198,514	479,306	(109)	479,397	4,697	478,697	3,489	519,115	222,803	54,756	801,613	71,411	23,098	282,516	219,124	226,322	105,234	(34,123)	-	-	-	-
R089	NELSON CITY MUN W&SERV	2,131,721	2,687,300	1,665,147	363,024	35,513	398,537	2,643	391,176	168,751	62,968	627,538	54,087	142,396	-	196,483	196,369	183,121	79,925	(27,360)	-	-	-	-	-
R090	CENTRAL CO PUBLIC LIBRARY	2,138,765	2,691,138	1,667,526	363,543	36,833	401,226	2,647	393,577	169,992	54,326	619,592	54,144	142,399	-	196,763	196,008	176,442	77,887	(27,399)	-	-	-	-	-
R091	TRI CO COMM ACTION AGENCY	718,493	906,176	561,493	125,414	6,901	129,315	891	129,315	891	129,315	891	129,315	891	2,016	60,350	57,922	25,598	(9,226)	-	-	-	-	-	-
R092	PERY COUNTY PUBLIC LIB	1,518,114	1,914,620	1,186,238	258,651	40,723	300,424	1,883	280,133	120,233	75,160	477,499	38,536	101,455	-	139,991	152,047	141,622	63,240	(19,483)	-	-	-	-	-
R097	BOYAN CO PUBLIC LIBRARY	628,118	792,193	490,871	107,107	51,770	112,607	779	113,905	49,746	39,076	205,596	15,944	41,977	6,200	64,121	58,997	62,573	27,679	(8,065)	-	-	-	-	-
R100	CITY OF RUSSELL SPRINGS	1,218,999	1,568,030	984,897	203,977	9,100	301,977	2,132	301,977	2,132	301,977	2,132	301,977	2,132	13,987	148,864	138,775	144,881	(64,681)	-	-	-	-	-	-
R105	CITY OF STAMPAING GROUND	43,314	54,629	33,580	7,380	(2,024)	5,356	5,356	7,993	3,430	21,168	32,645	1,100	2,985	6,906	9,755	6,205	11,556	5,687	(556)	-	-	-	-	-
R106	SHELBY CO PARK RECREATION	1,199,499	1,502,738	931,510	203,003	(4,729)	198,274	1,478	219,864	94,365	15,643	331,320	30,245	79,628	6,912	116,785	92,974	95,445	41,445	(15,299)	-	-	-	-	-
R109	TAYLOR CO PUBLIC LIBRARY	721,914	948,128	597,419	124,903	20,981	103,922	933	103,922	933	103,922	933	103,922	933	1,001	30,251	27,626	31,116	15,645	(5,455)	-	-	-	-	-
R114	BOWLING GREEN PUBLIC SCHO	14,982,535	18,896,216	11,768,771	2,522,669	(234,013)	2,288,656	17,883	2,764,844	1,186,999	292,661	4,262,927	380,321	1,001,282	-	1,381,603	1,347,346	1,213,618	512,344	(192,384)	-	-	-	-	-
R115	S W F E A	10,122,227	15,631,632	9,937,957	2,048,148	293,603	2,341,751	29,803	2,311,948																

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule C
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30										
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Employer Pension Expense	Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter			
																			2018	2019	2020	2021	2022	Thereafter			
V444	GREEN COUNTY FISCAL COURT	17,496.89	2,207.08	1,867.54	28,142	166,674	22,285	1,283.90	1,289	463,174	14,420	18,559	211,294	83,859	121,046	99,605	124,470	83,859	121,046	99,605	124,470	-	-	-	-	-	-
V445	GREENUP CO FISCAL CT	9,696.179	1,222,978	7,577,512	165,949	1,633,105	16,503	12,026	1,799,208	797,526	141,885	2,710,245	246,131	1,031,947	709,198	324,558	1,242,504	1,031,947	709,198	324,558	1,242,504	-	-	-	-	-	-
V446	HANCOCK CO FISCAL COURT	5,553,991	7,033,448	4,379,711	946,115	26,077	920,038	6,888	1,024,696	439,798	-	1,473,382	140,961	371,113	39,418	551,492	401,993	407,246	182,355	170,305	170,305	-	-	-	-	-	-
V447	HARDIN CO FISCAL COURT	8,001,461	10,074,095	4,235,662	1,346,030	42,697	1,406,297	9,927	1,476,853	633,865	107,323	2,227,970	203,162	374,917	7,226	742,259	661,381	641,163	280,596	102,799	102,799	-	-	-	-	-	-
V448	HARLAN CO FISCAL COURT	9,098,800	11,699,562	7,496,991	1,549,441	1,935,801	1,393,841	11,288	1,679,899	720,228	-	2,409,617	203,846	492,735	84,988	924,809	612,766	685,147	303,026	116,772	116,772	-	-	-	-	-	-
V449	HARRISON CO FISCAL COURT	3,202,520	4,039,070	2,502,752	543,614	14,443	544,191	3,972	590,952	253,026	41,569	890,129	81,294	214,024	130,691	426,099	226,949	196,998	81,294	81,294	81,294	-	-	-	-	-	-
V450	HART COUNTY FISCAL COURT	5,505,445	6,943,507	4,302,476	937,998	63,000	1,000,998	6,629	1,015,904	436,025	186,609	1,645,367	139,752	367,929	10,511	538,039	493,905	487,753	236,209	70,693	70,693	-	-	-	-	-	-
V451	HENDERSON CO FISCAL COURT	16,743,372	21,103,640	11,077,822	2,851,141	201,865	2,449,076	20,756	3,097,463	1,419,461	47,949	4,673,999	424,740	1,114,337	537,861	2,080,728	1,033,718	1,073,117	499,234	214,875	214,875	-	-	-	-	-	-
V452	HENRY CO FISCAL COURT	3,614,476	4,558,635	2,824,694	615,821	3,666	619,487	4,483	666,869	286,262	13,946	971,660	91,751	241,555	40,461	373,847	266,538	259,662	137,925	60,412	60,412	-	-	-	-	-	-
V453	HICKMAN CO FISCAL COURT	2,729,222	3,442,138	2,122,872	466,995	158,903	489,102	3,385	503,615	216,151	10,992	774,143	69,279	182,394	83,741	338,414	153,404	186,617	93,753	30,045	30,045	-	-	-	-	-	-
V454	HOPKINS CO FISCAL COURT	10,573,570	13,240,603	8,266,216	1,982,268	144,822	1,767,696	13,120	1,819,848	837,731	828,757	3,629,466	248,504	786,899	910,133	1,885,536	922,283	741,946	305,714	135,822	135,822	-	-	-	-	-	-
V455	JACKSON CO FISCAL COURT	5,423,733	6,840,500	4,238,619	829,076	240,118	688,958	6,727	1,000,826	429,593	1,673,911	3,110,377	137,878	362,468	1,252,785	1,752,931	191,324	721,295	517,132	69,644	69,644	-	-	-	-	-	-
V457	JESSAMINE CO FISCAL COURT	12,821,088	16,170,139	10,019,699	2,184,809	121,300	2,063,103	15,802	2,365,827	1,015,415	-	3,399,154	325,424	856,833	176,311	1,358,998	863,534	915,756	421,997	164,630	164,630	-	-	-	-	-	-
V460	KNOTT CO FISCAL CT	4,211,886	5,371,198	3,291,504	717,392	176,134	641,458	5,224	777,972	333,530	3,574	1,117,993	106,914	281,475	163,974	352,363	241,720	257,363	116,719	54,082	54,082	-	-	-	-	-	-
V461	KNOX CO FISCAL CT	6,828,829	8,292,556	5,099,441	1,113,683	99,619	1,094,419	8,093	1,204,813	516,561	1,107	1,726,867	163,629	436,066	115,539	717,844	418,090	466,369	213,446	83,758	83,758	-	-	-	-	-	-
V462	LARUE CO FISCAL COURT	4,577,462	5,773,169	3,577,262	779,891	22,944	756,947	5,678	844,666	363,520	2,102	1,236,576	116,196	305,912	111,304	533,412	304,160	310,382	147,399	58,777	58,777	-	-	-	-	-	-
V463	LARUE COUNTY FISCAL COURT	13,117,789	16,344,367	10,251,482	2,234,961	123,773	2,358,734	16,270	2,380,754	1,020,913	176,715	3,654,485	332,966	876,661	1,209,647	1,120,996	1,045,748	446,626	168,439	168,439	-	-	-	-	-	-	-
V464	LAWRENCE CO FISCAL CT	5,614,124	6,516,560	4,050,860	898,249	1,023,260	808,309	6,409	953,474	499,220	29,296	1,398,409	131,644	345,319	276,263	722,766	309,321	284,991	118,681	67,349	67,349	-	-	-	-	-	-
V465	LEE COUNTY FISCAL COURT	2,772,243	3,496,398	2,186,493	478,298	280,289	3,488	511,584	219,858	-	7,345,500	70,371	185,269	66,774	92,914	328,612	185,269	185,269	185,269	185,269	185,269	-	-	-	-	-	-
V466	LEWIS CO FISCAL COURT	6,811,904	8,591,283	5,332,466	1,160,387	158,173	802,414	8,449	1,256,961	539,495	-	1,804,252	172,915	455,239	532,018	1,160,172	301,493	347,456	185,271	67,466	67,466	-	-	-	-	-	-
V467	LETCHER COUNTY FISCAL COURT	3,964,397	5,039,077	3,099,077	688,263	1,023,260	808,309	6,409	953,474	499,220	29,296	1,398,409	131,644	345,319	276,263	722,766	309,321	284,991	118,681	67,349	67,349	-	-	-	-	-	-
V468	LESUE COUNTY FISCAL COURT	4,277,304	5,394,605	3,342,691	738,275	97,723	719,028	5,305	738,757	339,757	10,341	1,143,682	108,576	285,852	49,269	443,697	307,273	307,342	140,291	54,923	54,923	-	-	-	-	-	-
V469	LINCOLN CO FISCAL COURT	4,760,319	6,003,792	3,722,164	811,066	49,519	761,527	5,904	878,488	377,812	46,567	1,307,991	120,807	318,132	51,288	480,267	338,724	371,031	169,034	63,125	63,125	-	-	-	-	-	-
V470	LYNCHBURG CO FISCAL CT	4,727,714	6,214,469	3,806,670	839,498	897,393	897,393	6,111	909,223	290,227	33,754	1,341,325	125,076	229,292	329,292	622,966	403,992	371,569	166,619	66,280	66,280	-	-	-	-	-	-
V471	LOGAN COUNTY FISCAL COURT	7,486,907	9,454,198	5,854,198	1,227,157	588,262	1,111,865	9,298	1,283,233	593,862	45,560	1,986,213	190,283	500,964	262,824	900,071	444,745	505,990	229,661	96,254	96,254	-	-	-	-	-	-
V472	LYON COUNTY FISCAL COURT	2,195,576	2,799,995	1,715,831	374,074	110,814	363,260	2,723	403,143	173,887	9,210	590,963	55,733	146,730	51,296	233,739	154,568	147,433	63,394	28,192	28,192	-	-	-	-	-	-
V473	MACARTHR CO FISCAL COURT	1,683,286	2,122,872	1,282,872	285,922	140,830	426,752	3,444	460,818	202,867	1,460	638,841	60,287	150,909	376,267	203,801	495,229	560,612	260,677	107,622	107,622	-	-	-	-	-	-
V474	MACREARY CO FISCAL CT	4,830,676	6,092,527	3,735,448	823,033	10,599	813,441	8,733	891,391	382,964	122,454	1,402,421	122,623	322,834	41,285	488,742	407,200	386,542	166,420	63,028	63,028	-	-	-	-	-	-
V475	MADISON COUNTY FISCAL CT	4,830,383	6,092,158	3,734,919	822,883	120,330	943,333	5,991	891,337	382,561	124,003	1,403,892	122,616	322,814	-	445,480	458,675	394,279	167,012	62,025	62,025	-	-	-	-	-	-
V476	MAGUIRE CO FISCAL COURT	1,427,634	1,886,545	1,119,078	219,078	149,259	368,333	15,427	2,295,800	988,046	33,999	3,529,532	313,720	831,207	202,924	1,349,831	813,938	899,413	424,036	159,706	159,706	-	-	-	-	-	-
V477	MAGUIRE CO FISCAL COURT	3,696,797	4,586,782	2,842,162	619,421	3,696,797	2,842,162	619,421	621,884	298,028	12,922	978,645	92,817	243,946	243,946	483,896	179,484	243,946	128,649	66,686	66,686	-	-	-	-	-	-
V478	MARION CO FISCAL COURT	9,606,341	12,113,150	7,166,352	1,636,352	143,736	1,780,088	11,928	1,923,816	760,252	314,204	2,839,030	243,799	641,458	19,519	90,176	896,592	831,987	348,598	132,325	132,325	-	-	-	-	-	-
V479	MARSHALL CO FISCAL COURT	10,486,034	13,237,767	8,020,594	1,788,276	253,103	1,535,171	13,018	1,968,803	833,273	12,472	2,793,566	246,434	700,489	571,044	1,538,927	537,170	582,563	269,679	134,775	134,775	-	-	-	-	-	-
V480	MARTIN CO FISCAL COURT	3,975,655	4,986,778	3,029,023	660,150	79,829	738,979	4,906	714,979	306,868	20,979	1,047,622	98,353	288,943	288,943	429,780	309,321	284,991	134,176	67,349	67,349	-	-	-	-	-	-
V481	MEADE CO FISCAL COURT	7,210,221	9,093,647	5,634,749	1,228,451	85,932	1,314,383	8,443	1,320,481	571,841	80,010	1,994,475	183,026	481,859	1,508	666,393	616,300	562,740	241,274	92,583	92,58						

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems

Schedule C - Schedule of Pension Annuities by Employer

Fiscal Year Ended June 30, 2017

(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30								
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Employer Pension Expense	Nonemployer Contributions	Net Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2018	2019	2020	2021	Thereafter					
		Proportionate Share of Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Nonemployer Contributions	Net Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	Thereafter									
V158	BIG SANDY AREA COMM PRO	480,809	6,138,524	3,916,042	831,948	(8,540)	823,408	91,167	386,728	38,827	1,332,659	12,542	-	326,231	12,949	9,5724	28,885	331,608	161,495	(62,300)	-	-	-	-	-	-
V159	CITY OF BRANSON	5,439,362	6,900,211	4,209,832	929,758	86,884	1,016,642	1,055,222	6,747	1,061,970	430,791	293,121	1,606,669	138,074	-	363,512	953,624	493,714	489,632	292,222	(69,844)	-	-	-	-	-
V163	EAST BERNHART RD OF ED	820,048	1,034,238	640,863	139,717	(17,640)	122,057	122,657	1,017	151,321	64,447	22,267	239,552	20,816	-	54,804	19,795	95,415	54,776	67,927	31,963	(10,330)	-	-	-	-
V171	CITY OF ADAMSVILLE	382,397	482,285	298,841	63,151	3,688	66,839	66,839	474	68,839	30,285	7,212	108,534	9,707	-	25,506	1,941	37,204	33,374	30,076	13,991	(4,919)	-	-	-	-
V176	MADISON CO CONSERVAT DIST	83,293	103,020	65,093	14,791	613	14,794	14,794	103	15,707	6,507	1,096	21,466	2,114	-	5,566	714	8,294	6,883	6,305	2,451	(1,070)	-	-	-	-
V179	MARSHALL CO SEN CITIZENS	175,365	221,173	137,047	29,878	-	30,954	30,954	218	32,360	13,889	23,633	70,100	4,432	-	11,720	6,756	22,928	20,993	7,459	(2,252)	-	-	-	-	-
V189	CITY OF CENTRAL CITY	1,341,386	4,088,088	2,531,126	552,255	1,072	560,627	560,627	4,120	598,124	256,714	70,097	928,955	92,280	-	216,622	11,273	310,175	266,957	272,265	121,178	(41,621)	-	-	-	-
V196	CITY OF BUTLER	110,975	110,975	68,792	14,889	211	15,200	15,200	199	15,200	6,988	1,269	30,890	2,213	-	5,879	5,819	14,011	7,484	4,212	(1,138)	-	-	-	-	-
V197	CITY OF HAZARD	9,591,230	12,096,614	7,495,495	1,634,118	(55,439)	1,578,479	1,578,479	11,896	1,799,842	739,614	122,831	2,644,183	243,466	-	609,481	579,835	1,464,282	559,448	516,075	247,533	(123,157)	-	-	-	-
V198	MOUNTAIN WATER DISTRICT	4,126,991	5,205,028	3,232,222	770,142	793,120	761,542	1,486,262	2,119	1,486,262	3,119	3,260,622	3,054,136	104,761	-	275,807	1,267	384,835	1,098,742	1,095,983	530,569	(20,293)	-	-	-	-
V200	PULASKI COUNTY LIBRARY	1,301,893	1,441,068	1,017,422	221,932	10,957	232,799	232,799	1,615	240,234	103,128	43,716	385,273	33,048	-	87,005	5,934	125,987	111,205	113,062	51,277	(16,717)	-	-	-	-
V205	BARREN/METCALFE CO AMB SR	325,678	410,750	254,516	55,488	(88,103)	17,383	40,284	17,383	40,284	60,096	25,793	86,293	8,267	-	21,765	75,977	106,009	(9,518)	(3,622)	(2,593)	(4,182)	-	-	-	-
V206	SHELBYVILLE MUN WATER&SEWER	2,741,162	3,437,198	2,142,204	467,029	(48,540)	418,504	418,504	3,400	505,819	217,097	52,568	778,884	69,582	-	183,192	17,367	270,141	221,214	(23,251)	101,475	(33,198)	-	-	-	-
V207	BELL CO PUBLIC LIBRARY	367,712	716,088	443,664	86,725	(86,110)	86,615	86,615	704	104,788	44,862	13,043	130,424	14,411	-	39,480	20,078	72,489	30,957	37,170	17,539	(7,299)	-	-	-	-
V208	CITY OF WALTON	718,314	905,954	561,362	125,384	15,753	138,119	138,119	891	132,849	56,980	49,155	239,465	18,234	-	48,025	38,510	104,749	56,244	56,784	30,931	(9,244)	-	-	-	-
V218	MURRAY TOURISM COMMISSION	189,647	239,186	148,208	32,311	2,308	34,619	34,619	235	34,995	15,020	17,108	67,338	4,814	-	12,674	7,188	24,676	16,458	18,949	9,711	(4,245)	-	-	-	-
V219	BELLEVUE BD OF EDUCATION	2,239,475	2,424,463	1,790,138	381,354	27,970	409,324	409,324	2,778	413,244	177,384	49,798	623,194	56,647	-	149,664	35,286	241,797	193,948	168,125	68,669	(28,756)	-	-	-	-
V224	PENNYRILE AREA MERSEID	290,816	320,344	198,484	42,263	3,824	46,108	46,108	315	46,424	20,110	14,684	61,146	4,485	-	15,989	10,181	22,885	19,614	19,306	8,691	(3,260)	-	-	-	-
V220	OWENSBORO RIVERPORT AUTH	5,692,810	7,179,864	4,484,900	969,920	397,365	1,367,285	1,367,285	7,061	1,400,478	430,884	61,694	2,121,097	144,308	-	380,450	524,958	764,628	632,417	272,191	(7,039)	-	-	-	-	-
V226	BIG SANDY AREA DEV DIST	6,025,043	7,998,882	4,798,539	1,026,529	(74,426)	952,099	952,099	7,473	1,111,794	477,176	98,337	1,694,770	152,941	-	402,653	132,556	688,150	401,256	460,943	233,784	(77,365)	-	-	-	-
V227	BELL CO CLASS COMM ACTION	1,239,473	1,539,794	950,638	2,080,205	2,441,125	2,441,125	2,441,125	15,144	2,525,578	966,976	119,474	4,429,472	339,929	-	815,999	1,128,987	1,490,184	1,372,176	998,033	(15,776)	-	-	-	-	-
V247	HARDIN CO WATER DIST #1	6,641,689	8,376,606	4,798,539	1,117,587	(82,426)	1,035,161	1,035,161	8,268	1,225,572	526,014	42,605	1,692,429	188,995	-	443,864	1,009	613,468	498,659	629,136	230,240	(88,283)	-	-	-	-
V251	HENDERSON CO RIVER AUTH	1,725,438	2,176,130	1,348,421	293,974	3,248	297,222	297,222	3,140	318,390	136,633	55,378	512,901	43,799	-	115,311	12,566	17,676	147,205	150,772	65,403	(22,156)	-	-	-	-
V252	LEWIS COUNTY BOARD OF EDUCATION	1,122,985	1,416,127	875,392	193,117	1,913,817	1,964,870	1,964,870	13,028	2,072,822	899,222	123,951	3,101,853	205,880	-	790,433	140,534	1,176,607	955,687	825,062	344,863	(141,186)	-	-	-	-
V263	LAUREL CO BD OF EDUCATION	34,627,030	31,060,038	19,245,893	4,195,843	329,554	4,525,417	4,525,417	20,546	4,544,554	1,950,431	47,374	6,599,665	625,140	-	1,645,823	2,270,923	2,170,226	2,009,004	865,697	(316,224)	-	-	-	-	-
V271	RUSSELLVILLE ELEC PLD	2,451,601	3,048,996	1,887,780	411,361	46,899	458,460	458,460	2,996	467,744	191,313	105,920	749,973	61,318	-	161,435	7,709	229,642	225,816	220,848	101,028	(61,888)	-	-	-	-
V281	HOKINGING ALTH OF MAYSVILLE	1,103,673	1,103,673	615,967	146,167	146,167	146,167	146,167	1,086	163,516	62,322	52,612	204,222	22,217	-	56,493	6,769	91,296	43,366	32,717	(11,239)	-	-	-	-	-
V286	CITY OF PIKEVILLE	5,130,658	6,473,669	4,009,582	874,143	167,144	1,041,287	1,041,287	2,964	1,046,251	406,342	36,745	1,464,221	130,238	-	342,882	7,649	473,120	548,771	495,927	212,683	(65,880)	-	-	-	-
V300	HOUSING AUTH OF SOMERSET	1,207,479	1,522,892	943,638	205,726	(6,292)	199,434	199,434	1,498	222,813	95,631	3,829	327,731	30,651	-	70,996	8,742	120,889	86,346	91,278	41,272	(15,505)	-	-	-	-
V305	CITY OF CAVE CITY	1,107,212	1,396,433	863,280	188,643	(6,939)	256,382	256,382	1,073	260,311	87,690	94,085	383,479	28,196	-	83,665	10,210	142,746	112,195	142,635	(14,217)	-	-	-	-	-
V306	HOKINGING ALTH OF SHELBYVILLE	307,659	389,013	240,427	52,416	1,181	52,707	52,707	24,865	54,465	24,865	2,967	84,844	8,889	-	20,560	12,648	21,897	19,483	18,867	9,027	(3,458)	-	-	-	-
V308	NORFOLK KY AREA DEV DIST	7,425,842	9,399,276	5,865,601	1,265,699	(118,917)	1,146,782	1,146,782	9,214	1,170,823	588,355	-	1,968,392	188,576	-	486,249	227,288	922,283	452,170	473,799	214,561	(95,390)	-	-	-	-
V319	CAMPBELL CO AREA DEV DIST	18,020,226	22,227,201	14,062,711	3,079,220	13,697	3,092,917	3,092,917	22,351	3,325,220	1,427,180	304,199	5,078,920	473,431	-	1,294,291	12,251	1,673,973	1,523,835	1,471,138	641,295	(231,389)	-	-	-	-
V321	CHRISTIAN CONSERVATIVE	181,403	241,401	149,843	32,411	41,433	32,411	32,411	237	32,648	15,819	19,628	70,341	4,899	-	12,791	3,847	22,011	22,011	12,811	(2,947)	-	-	-	-	-
V330	CITY OF OWENSBORO	23,714,968	29,998,700	18,533,121	4,040,469	(343,368)	3,697,101	3,697,101	29,414	4,376,054	1,878,197	110,569	6,394,234	601,987	-	1,584,870	907,114	3,093,971	1,505,556	1,477,541	621,678	(304,513)	-	-	-	-
V336	SANDY VALLEY TRANSFER IN	4,676,968	5,999,668	3,655,026	796,845	256,465	1,053,310	1,053,310	8,001	1,063,310	570,410	422,135	1,664,273	118,721	-	312,562	43,283	588,021	496,997	309,027	(60,055)	-	-	-	-	-
V337	FRANKFORT ELEC WATER BD	27,838,794	35,110,472	21,857,822	4,748,129	(234,482)	4,513,647	4,513,647	3																	

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule B
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30										
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Change in Proportionate Share of Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Resources	Liability Experience	Assumption Changes	Investment Experience	Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Resources	2018	2019	2020	2021	2022	Thereafter		
																				2018	2019	2020	2021	2022	Thereafter		
W774	MCCRAEKEN COUNTY LIBRARY	2,656,631	3,353,108	2,077,706	45,296	55,295	906,263	-	508,253	3,278	493,389	210,360	82,461	786,268	57,487	177,676	25,143	251,280	227,093	96,411	96,411	(64,138)	-	-	-	-	
W808	POINT PLEASANT FIRE DIST	84,346	106,379	14,377	14,377	14,377	20,078	-	20,078	105	15,544	6,660	41,387	63,736	2,141	5,637	14,942	22,720	15,768	16,346	9,982	11,853	-	-	-	-	
W819	NEWPORT BD OF ED	7,976,595	10,060,210	6,233,662	1,359,023	38,635	1,397,658	-	1,397,658	9,894	1,471,898	9,894	2,211,284	611,327	97,755	2,211,284	20,480	-	533,075	138,296	873,851	629,419	570,530	239,926	(102,424)	-	-
W830	REGIONAL WTR RESOURCE AGENCY	10,243,873	12,191,738	8,003,532	1,745,137	65,183	1,810,496	-	1,810,496	12,706	1,803,272	81,332	95,916	2,410,196	260,033	-	684,598	88,756	1,033,367	823,097	779,338	325,962	(113,537)	-	-	-	
W836	KYANA REGIONAL PLANNING DIV	10,986,288	13,727,314	8,906,010	1,858,424	188,404	2,046,828	-	2,046,828	13,500	2,008,445	862,622	210,981	3,094,948	276,200	-	722,396	90,212	1,093,808	962,854	830,832	347,085	(129,760)	-	-		
W859	COVINGTON HD OF ED	20,037,101	25,271,115	15,658,887	3,413,848	15,658,887	3,413,848	-	3,413,848	24,853	3,697,388	1,586,914	87,236	5,396,391	508,627	-	1,339,079	240,735	2,088,441	1,488,083	1,450,125	627,028	(257,287)	-	-		
W873	PADUCAH BRACKEN CO CIV	1,628,273	2,053,004	1,227,487	277,419	(19,994)	297,425	-	297,425	2,020	300,460	128,957	13,936	445,373	41,333	-	108,817	96,866	247,016	97,654	86,362	35,249	(20,908)	-	-		
W899	CITY OF WILDER	523,871	662,715	409,402	89,253	(5,651)	73,604	-	73,604	650	71,654	650	-	138,808	13,208	-	24,499	72,857	25,743	31,665	15,320	(6,727)	-	-	-		
W900	OWENSBORO METRO PLAN COMM	1,524,201	1,922,347	1,191,155	259,685	(44,055)	215,633	-	215,633	1,891	281,256	120,715	-	403,862	38,691	-	101,862	51,899	192,412	85,122	100,742	45,158	(19,572)	-	-		
W907	HOUNSING AUTH OF FRANKFORT	1,587,066	2,201,633	1,240,283	270,398	14,575	284,973	-	284,973	1,968	292,857	123,994	11,101	433,620	40,267	-	106,004	21,790	168,141	121,374	113,517	52,969	(20,379)	-	-		
W909	CITY OF COVINGTON	81,474,484	17,842,885	11,058,152	2,443,389	(127,565)	2,225,824	-	2,225,824	17,547	2,403,387	17,547	2,403,387	3,977,843	399,123	-	985,473	118,814	1,423,020	991,663	1,079,028	484,443	(186,641)	-	-		
W001	ADAIR COUNTY ATTORNEY	346,282	436,736	270,617	58,998	273	59,271	-	59,271	430	63,998	27,425	4,406	94,159	8,790	-	7,442	39,574	25,556	23,547	10,728	(4,446)	-	-	-		
W003	ANDERSON COUNTY ATTORNEY	213,646	269,433	166,963	36,400	296	39,996	-	39,996	265	39,423	16,920	4,099	60,667	5,423	-	23,128	8,830	28,531	15,126	13,234	6,521	(2,743)	-	-		
W004	BALLARD COUNTY ATTORNEY	206,446	280,373	161,337	35,174	(8,522)	31,652	-	31,652	256	30,895	16,320	1,026	55,727	5,240	-	13,797	8,701	27,728	11,771	12,425	5,263	(2,651)	-	-		
W010	BOYD COUNTY ATTORNEY	485,289	609,482	377,657	83,234	(27,385)	55,849	-	55,849	999	89,713	39,793	1,805	120,645	12,867	-	32,296	33,763	39,992	11,059	16,876	8,088	(6,260)	-	-		
W011	BOYLE COUNTY ATTORNEY	271,242	342,095	211,974	46,213	30,095	49,063	-	49,063	336	50,002	21,482	24,942	98,112	6,885	-	18,127	6,630	31,642	25,444	29,121	14,087	(1,483)	-	-		
W013	BREATHITT CO ATTORNEY	239,927	302,640	187,502	40,878	(11,274)	29,154	-	29,154	298	44,273	19,002	6,243	69,816	6,090	-	16,004	48,000	70,124	4,275	48	(1,531)	(3,081)	-	-		
W015	BULLITT COUNTY ATTORNEY	1,388,919	1,896,111	896,111	197,516	(75,453)	362,951	-	362,951	1,365	403,000	97,466	227,208	528,829	27,558	-	72,553	101,691	250,156	151,130	40,185	(14,152)	-	-			
W016	BUTLER COUNTY ATTORNEY	155,171	195,704	121,265	26,437	(4,129)	22,242	-	22,242	192	28,643	12,289	-	41,114	3,939	-	10,370	7,699	21,918	8,269	9,001	3,919	(1,992)	-	-		
W017	CALDWELL COUNTY ATTORNEY	281,534	357,098	221,580	48,308	(6,909)	41,399	-	41,399	352	52,320	22,456	1,500	75,128	7,197	-	18,949	6,920	33,066	16,924	19,793	8,986	(3,641)	-	-		
W018	CALLOWAY COUNTY ATTORNEY	879,673	1,129,348	649,988	98,081	(38,882)	59,203	-	59,203	714	186,227	45,963	13,324	165,808	14,643	-	38,472	22,224	78,300	46,246	36,680	14,687	(2,962)	-	-		
W019	CAMPBELL COUNTY ATTORNEY	1,478,370	1,864,344	1,155,338	251,879	(61,991)	251,468	-	251,468	1,334	272,799	117,085	11,506	403,224	37,327	-	98,799	52,317	188,643	101,533	91,578	40,454	(18,983)	-	-		
W020	CARLEISLE COUNTY ATTORNEY	84,405	106,453	65,962	14,281	(9,099)	13,402	-	13,402	105	15,575	6,685	-	22,365	2,143	-	5,641	1,868	9,652	5,601	5,697	2,499	(1,084)	-	-		
W022	CHELD SUPPORT INCORPORATED	239,072	325,485	201,682	43,969	(5,014)	33,014	-	33,014	320	47,421	21,439	16,620	60,000	6,551	-	17,247	40,734	25,675	16,620	5,266	(3,314)	-	-			
W024	CHRISTIAN COUNTY ATTORNEY	1,098,315	1,385,212	888,327	187,127	(13,113)	174,012	-	174,012	1,362	202,669	86,885	1,523	292,339	27,880	-	75,400	39,533	140,813	69,371	67,234	29,124	(14,103)	-	-		
W026	CLAY COUNTY ATTORNEY	377,070	473,567	294,678	64,244	(4,437)	69,661	-	69,661	468	69,580	29,863	7,352	107,263	5,952	-	25,200	4,972	39,744	32,556	28,151	11,605	(4,842)	-	-		
W028	CLINTON CO ATTORNEY	192,490	249,076	152,888	32,408	(2,848)	29,560	-	29,560	47	36,482	15,841	1,079	53,286	5,013	-	13,198	10,245	14,080	14,080	14,488	6,441	(2,536)	-	-		
W029	CUMBERLAND CO ATTORNEY	172,965	218,147	135,171	29,469	(5,910)	23,559	-	23,559	131	31,917	13,699	1,122	45,953	4,391	-	11,559	3,497	19,447	10,518	12,442	5,566	(2,221)	-	-		
W031	EDMONSON COUNTY ATTORNEY	63,333	79,876	49,494	10,790	(15,635)	(4,845)	-	(4,845)	79	11,687	5,016	-	16,782	1,608	-	4,233	18,509	24,330	(8,407)	(85)	1,736	(813)	-	-		
W032	ELLIOTT COUNTY ATTORNEY	154,996	195,483	121,128	26,408	(4,981)	21,427	-	21,427	192	26,601	12,275	14,719	55,787	3,934	-	10,748	853	13,145	17,468	17,336	7,648	(1,990)	-	-		
W033	ESTELL COUNTY ATTORNEY	291,642	367,978	227,963	49,684	(7,389)	42,295	-	42,295	47	49,684	21,995	1,033	78,803	7,483	-	19,488	13,844	21,341	20,283	18,903	(3,744)	-	-			
W035	FLEMING COUNTY ATTORNEY	543,831	685,888	425,001	92,556	(29,635)	63,021	-	63,021	673	100,352	43,071	-	144,098	13,805	-	36,344	57,073	107,222	13,065	20,517	10,276	(6,983)	-	-		
W039	GALLATIN COUNTY ATTORNEY	172,438	217,492	134,790	29,279	(21,112)	27,267	-	27,267	214	31,820	13,667	1,076	46,767	4,377	-	11,676	8,663	20,888	10,034	9,829	4,333	(2,214)	-	-		
W040	GRANT COUNTY ATTORNEY	262,857	333,303	207,766	45,286	(1,150)	44,136	-	44,136	330	49,058	21,056	1,206	71,650	6,749	-	17,767	12,919	19,312	17,949	7,864	(4,144)	-	-			
W043	GRAYSON COUNTY ATTORNEY	320,076	404,044	275,146	59,885	(5,631)	54,334	-	54,334	347	64,988	27,884	2,712	96,001	8,937	-	23,629	21,271	37,737	20,548	18,680	7,587	(4,521)	-	-		
W044	GREEN COUNTY ATTORNEY	199,881	239,481	148,391	32,351	(3,626)	28,695	-	28,695	236	33,058	15,038	1,062	51,374	4,820	-	12,030	9,704	18,222	16,102	11,132	5,631	(2,438)	-	-		
W045	GREENUP COUNTY CHILDSHIP	398,123	502,299	304,839	66,489	(6,038)	60,451	-	60,451	484	66,489	30,887	484	103,669	9,983	-	26,872	24,982	34,883	24,485	10,295	(5,098)	-	-			
W047	HARDIN COUNTY ATTORNEY	1,602,167	2,020,679	1,252,085	272,971	(14,552)	258,419	-	258,419	1,087	295,643	126,890	54,881	474,401	40,670	-	107,473	84,876	232,619	119,928	108,155	39,274	(20,573)	-	-		
W048	HARLAN COUNTY ATTORNEY	829,765	1,046,513	688,457	141,372	(6,939)	134,433	-	134,433	1,929	153,114	65,716	5,716	227,669	21,063	-	55,483	28,246	104,762	56,948							

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30									
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
M000	OWENSBORO DAVIES CO TOUR	482,298	502,385	314,394	68,342	(6,311)	62,031	-	62,031	499	7,425	31,862	16,329	1,22,325	10,212	-	26,886	41,225	78,423	23,199	19,038	3,611	(3,166)	-	-	-
X034	FAYETTE CO ATTORNEY OFF	4,990,749	5,789,927	3,387,646	782,155	(195,255)	586,900	-	586,900	5,694	847,118	363,962	-	1,216,394	116,533	-	306,800	259,288	702,621	180,665	260,966	131,689	(58,948)	-	-	-
M059	KENTON COUNTY ATTORNEY	2,632,057	3,319,592	2,056,938	448,440	(31,950)	416,490	-	416,490	3,265	485,686	208,456	8,214	705,621	66,813	-	175,900	88,759	331,472	161,338	167,944	78,663	(33,797)	-	-	-
X105	GEORGETOWN WATER & SEWER	6,982,386	8,806,550	5,456,854	1,189,667	(13,079)	1,176,588	8,661	1,286,476	8,661	1,286,476	353,012	11,835	1,861,984	177,248	-	466,646	76,819	720,713	309,261	499,201	222,470	(89,660)	-	-	-
X056	LOU FIRE FIGHTERS PENS PLAN	397,372	488,560	302,729	63,999	1,297	67,296	-	67,296	480	71,481	30,629	4,304	106,944	9,853	-	21,088	386	36,107	31,277	30,995	13,641	(4,974)	-	-	-
J734	ACCESS TO JUSTICE FNDTION	-	-	-	-	(80,273)	(80,273)	-	(80,273)	-	-	-	-	-	-	-	-	108,429	108,429	(73,657)	(31,379)	(3,393)	-	-	-	-
K056	CITY OF MEADOW VILLE	-	-	-	-	(529)	(529)	-	(529)	-	-	-	182	182	-	-	-	1,630	1,630	(323)	(989)	(323)	-	-	-	-
L107	CALDWELL COUNTY EMS	-	-	-	-	(203,867)	(203,867)	-	(203,867)	-	-	-	-	-	-	-	-	372,693	372,693	(233,268)	(120,003)	(21,814)	-	-	-	-
L020	BALLARD-CARLSLEIV P8 L	-	-	-	-	(10,015)	(10,015)	-	(10,015)	-	-	-	-	-	-	-	-	19,435	19,435	(9,941)	(6,994)	(2,500)	-	-	-	-
L070	KY WESTERN WATERLAND	-	-	-	-	(36,197)	(36,197)	-	(36,197)	-	-	-	-	-	-	-	-	41,129	41,129	(26,079)	(11,071)	(3,980)	-	-	-	-
L456	HARRISON CREEK FIRE DIST	-	-	-	-	(26,406)	(26,406)	-	(26,406)	-	-	-	1,071	1,071	-	-	-	64,686	64,686	(27,434)	(24,945)	(11,236)	-	-	-	-
M880	MARTIN CO HOUSING AUTH	-	-	-	-	(21,984)	(21,984)	-	(21,984)	-	-	-	-	-	-	-	-	26,315	26,315	(19,435)	(6,881)	-	-	-	-	-
V048	WALTON FIRE DISTEMS	-	-	-	-	(5,258)	(5,258)	-	(5,258)	-	-	-	14,288	14,288	-	-	-	38,579	38,579	(5,289)	(11,287)	(7,716)	-	-	-	-
M4527	HAPS DRIFT OF CORRECTIIONS	-	-	-	-	(41)	(41)	-	(41)	-	-	-	252	252	-	-	-	755	755	(285)	(119)	-	-	-	-	-
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	(22,926)	(22,926)	-	(22,926)	-	-	-	-	-	-	-	-	11,804	11,804	(17,753)	(51)	-	-	-	-	-
C105	CITY OF SADBIEVILLE	-	-	-	-	(9,152)	(9,152)	-	(9,152)	-	-	-	-	-	-	-	-	6,070	6,070	(5,431)	(639)	-	-	-	-	-
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	(3,244)	(3,244)	-	(3,244)	-	-	-	-	-	-	-	-	2,941	2,941	(2,355)	(586)	-	-	-	-	-
C107	CIRCULE CLERKS	-	-	-	-	550	550	-	550	-	-	-	280	280	-	-	-	-	-	280	-	-	-	-	-	-
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	(106)	(106)	-	(106)	-	-	-	-	-	-	-	-	54	54	(54)	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	-	-	-	-	(3,813)	(3,813)	-	(3,813)	-	-	-	-	-	-	-	-	1,945	1,945	(1,945)	-	-	-	-	-	-
B656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	-	-	-	-	(9,272)	(9,272)	-	(9,272)	-	-	-	-	-	-	-	-	4,729	4,729	(4,729)	-	-	-	-	-	-
L259	KY CRIME PREVENT COALITIO	-	-	-	-	(5,404)	(5,404)	-	(5,404)	-	-	-	-	-	-	-	-	2,756	2,756	(2,756)	-	-	-	-	-	-
V488	UNION EMERGENCY SERVICES	-	-	-	-	(29,987)	(29,987)	-	(29,987)	-	-	-	-	-	-	-	-	15,294	15,294	(15,294)	-	-	-	-	-	-
Total		\$ 5,883,307,463	\$ 7,382,285,860	\$ 4,574,328,530	\$ 997,264,993	\$ 1,741,426	\$ 999,006,419	\$ -	\$ 999,006,419	\$ 7,260,004	\$ 1,080,793,815	\$ 463,574,916	\$ 99,344,264	\$ 1,650,290,001	\$ 148,582,009	\$ -	\$ 391,176,280	\$ 95,010,701	\$ 634,768,990	\$ 449,136,236	\$ 444,320,262	\$ 197,227,088	\$ (78,159,603)	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

County Employees Retirement System (Hazardous)

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

Employer		2017 Actual Employer Contributions	2017 Employer Allocation Percentage
<u>Code</u>	<u>Employer Name</u>		
39932	JEFFERSON CO SHERIFF	\$ 1,622,416	1.361364%
39934	KENTON CO SHERIFF	332,927	0.279358%
39936	CAMPBELL CO SHERIFF	35,857	0.030088%
39938	FAYETTE CO SHERIFF	422,874	0.354832%
39940	DAVISS CO SHERIFF	418,478	0.351143%
39944	HARDIN COUNTY SHERIFF	245,459	0.205964%
39946	WARREN COUNTY SHERIFF	473,848	0.397604%
39948	BOONE COUNTY SHERIFF	1,844,169	1.547436%
39952	MADISON COUNTY SHERIFF	194,701	0.163373%
39962	BULLITT CO SHERIFF	359,935	0.302020%
A156	CITY OF ANCHORAGE	69,131	0.058008%
AB19	BELLEVUE/DAYTON FIRE	231,637	0.194366%
AC19	CAMPBELL CO FIRE DIST 1	89,754	0.075312%
AD19	SOUTHERN CAMPBELL F DIST	86,024	0.072182%
AS02	ALLEN CO AMBULANCE SVC	150,861	0.126587%
AS20	WOODFORD CO FIRE DISTRICT	53,578	0.044957%
B008	BURLINGTON FIRE PRO DIST	302,465	0.253797%
B015	CITY OF HILLVIEW	130,253	0.109295%
B045	CITY OF BELLEFONTE	30,124	0.025277%
B256	BUECHEL FIRE PROTECT DIST	152,122	0.127645%
B259	CITY OF LUDLOW	156,921	0.131672%
B456	ANCHORAGE FIRE PROTECTION	218,936	0.183709%
B656	LOUISVILLE AIRPORT AUTHOR	493,654	0.414223%
B956	LAKE DREAMLAND FIRE DIST	38,349	0.032179%
C156	FAIRDALE FIRE DISTRICT	217,229	0.182276%
C256	LOUISVILLE/JEFF CO METRO	33,086,133	27.762476%
C356	INDIAN HILLS POLICE DEPT	61,930	0.051965%
D024	CITY OF PEMBROKE	8,135	0.006826%
D071	CITY OF LEWISBURG	9,880	0.008290%
D098	CITY OF COAL RUN VILLAGE	28,106	0.023584%
D106	SIMPSONVILLE RURAL FIRE	56,549	0.047450%
G015	ZONETON FIRE PROT DIST	147,856	0.124066%
GS06	SHELBY CO SUB FIRE DIST	15,660	0.013140%
J002	CITY OF SCOTTSVILLE	37,581	0.031534%
J003	CITY OF LAWRENCEBURG	130,459	0.109468%
J007	CITY OF MIDDLESBORO	465,338	0.390464%
J024	CITY OF HOPKINSVILLE	2,013,377	1.689418%
J037	CITY OF FRANKFORT	1,826,316	1.532456%
J040	CITY OF LANCASTER	60,212	0.050524%
J059	KENTON COUNTY AIRPORT BD	1,719,330	1.442684%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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

Employer		2017 Actual Employer Contributions	2017 Employer Allocation Percentage
<u>Code</u>	<u>Employer Name</u>		
J063	CITY OF LONDON	445,025	0.373419%
J067	CITY OF WHITESBURG	68,802	0.057732%
J084	CITY OF HARRODSBURG	119,834	0.100552%
J090	CITY OF BARDSTOWN	441,916	0.370810%
J100	CITY OF SOMERSET	1,082,681	0.908475%
J113	CITY OF MORGANFIELD	36,925	0.030984%
J118	CITY OF CORBIN	366,837	0.307812%
J156	CITY OF JEFFERSONTOWN	888,563	0.745590%
J210	BOYD CO AMBULANCE SERVICE	422,626	0.354624%
J256	CITY OF ST MATTHEWS	465,228	0.390371%
J259	CITY OF PARK HILLS	56,483	0.047394%
J319	CITY OF ALEXANDRIA	194,482	0.163189%
J324	CITY OF OAK GROVE	144,620	0.121350%
J356	CITY OF WEST BUECHEL	125,008	0.104894%
J359	CITY OF FORT WRIGHT	267,570	0.224517%
J410	CANNONSBURG VOL FIRE DEPT	13,696	0.011492%
J419	CITY OF COLD SPRING	134,233	0.112635%
J456	CITY OF SHIVELY	710,703	0.596349%
J510	CITY OF CATLETTSBURG	103,139	0.086543%
J619	CITY OF FORT THOMAS	791,381	0.664046%
J719	CITY OF SOUTHGATE	243	0.000204%
J756	CITY OF PROSPECT	37,393	0.031376%
J819	CITY OF BELLEVUE	135,668	0.113839%
J859	CITY OF VILLA HILLS	52,638	0.044168%
J919	CITY OF DAYTON	97,088	0.081467%
J956	OKOLONA FIRE DISTRICT	432,252	0.362702%
J959	CITY OF INDEPENDENCE	391,418	0.328437%
K001	CITY OF COLUMBIA	128,602	0.107910%
K010	CITY OF ASHLAND	1,337,614	1.122387%
K011	CITY OF DANVILLE	558,453	0.468596%
K016	CITY OF MORGANTOWN	46,943	0.039390%
K018	CITY OF MURRAY	715,260	0.600172%
K019	CITY OF NEWPORT	1,154,842	0.969025%
K026	CITY OF MANCHESTER	96,955	0.081355%
K029	CITY OF BURKESVILLE	49,872	0.041847%
K034	LEX/FAYETTE URBAN CO GOVT	2,908,942	2.440884%
K041	CITY OF WILLIAMSTOWN	73,167	0.061394%
K043	CITY OF LEITCHFIELD	157,432	0.132101%
K049	CITY OF CYNTHIANA	326,739	0.274166%
K065	CITY OF BEATTYVILLE	44,638	0.037456%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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

Employer		2017 Actual Employer Contributions	2017 Employer Allocation Percentage
<u>Code</u>	<u>Employer Name</u>		
K071	CITY OF RUSSELLVILLE	304,654	0.255634%
K078	CITY OF LEBANON	106,139	0.089061%
K079	CITY OF BENTON	82,855	0.069524%
K091	CITY OF CARLISLE	56,715	0.047590%
K099	CITY OF STANTON	54,217	0.045494%
K103	CITY OF MOREHEAD	199,841	0.167686%
K105	CITY OF GEORGETOWN	1,240,007	1.040486%
K106	CITY OF SHELBYVILLE	607,939	0.510120%
K108	CITY OF TAYLORSVILLE	26,452	0.022196%
K111	CITY OF CADIZ	92,151	0.077324%
K114	CITY OF BOWLING GREEN	3,047,716	2.557329%
K115	CITY OF SPRINGFIELD	55,981	0.046973%
K120	CITY OF VERSAILLES	497,842	0.417737%
K256	JEFFERSONTOWN FIRE DIST	557,748	0.468005%
K315	MT WASHINGTON FIRE P DIST	184,375	0.154708%
K356	ST MATTHEWS FIRE DIST.	476,937	0.400196%
K414	CITY OF SMITHS GROVE	10,302	0.008645%
K419	ALEXANDRIA FIRE DISTRICT	224,142	0.188077%
K456	CAMP TAYLOR FIRE PRO DIST	81,038	0.067999%
K559	CITY OF TAYLOR MILL	255,165	0.214109%
K656	MCMAHAN FIRE PRO DIST 14	109,396	0.091794%
K659	CITY OF EDGEWOOD	354,210	0.297216%
K719	CENTRAL CAMPBELL CO FIRE	269,310	0.225977%
K759	LAKESIDE/CRESTVIEWHLS POL	159,572	0.133897%
K856	HIGHVIEW FIRE DISTRICT	145,994	0.122503%
K859	CITY OF FORT MITCHELL	394,034	0.330633%
L001	ADAIR CO AMBULANCE SER	106,098	0.089026%
L005	CITY OF GLASGOW	652,558	0.547559%
L009	CITY OF PARIS	299,077	0.250955%
L015	CITY OF MT WASHINGTON	226,661	0.190191%
L025	CITY OF WINCHESTER	1,065,385	0.893961%
L031	EDMONSON CO AMBULANCE DIS	59,095	0.049586%
L035	CITY OF FLEMINGSBURG	51,054	0.042839%
L039	CITY OF WARSAW	21,801	0.018293%
L044	GREEN CO AMBULANCE SVC	63,423	0.053218%
L050	CITY OF MUNFORDVILLE	22,694	0.019042%
L052	CITY OF EMINENCE	62,833	0.052723%
L057	CITY OF NICHOLASVILLE	1,206,816	1.012635%
L061	CITY OF BARBOURVILLE	74,933	0.062876%
L072	CITY OF EDDYVILLE	51,463	0.043182%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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

Employer		2017 Actual Employer Contributions	2017 Employer Allocation Percentage
<u>Code</u>	<u>Employer Name</u>		
L073	CITY OF PADUCAH	1,954,791	1.640259%
L077	CITY OF SALYERSVILLE	33,491	0.028102%
L086	CITY OF TOMPKINSVILLE	83,645	0.070187%
L090	CITY OF NEW HAVEN	9,777	0.008204%
L107	CITY OF FRANKLIN	230,525	0.193432%
L108	SPENCER CO FIRE DIST	22,714	0.019059%
L110	CITY OF ELKTON	22,269	0.018685%
L159	ELSMERE FIRE PROTECTION	144,171	0.120973%
L356	EASTWOOD FIRE PROT DIST	185,824	0.155924%
L456	HARRODS CREEK FIRE DIST	415,019	0.348241%
L556	LYNDON FIRE PROTECT DIST	331,759	0.278378%
L656	FERN CREEK FIRE PROT DIST	204,758	0.171812%
L756	PLEASURE RIDGE PARK FIRE	509,579	0.427586%
L956	WORTHINGTON FIRE DEPT	466,998	0.391857%
M014	CITY OF HARDINSBURG	32,866	0.027578%
M015	BULLITT CO FISCAL COURT	149,395	0.125357%
M042	CITY OF MAYFIELD	581,105	0.487604%
M054	CITY OF DAWSON SPRINGS	46,325	0.038871%
M059	KENTON COUNTY FISCAL CT	647,564	0.543369%
M069	CITY OF STANFORD	73,369	0.061564%
M076	CITY OF RICHMOND	1,231,230	1.033121%
M081	CITY OF MAYSVILLE	272,697	0.228819%
M085	CITY OF EDMONTON	55,910	0.046914%
M109	CITY OF CAMPBELLSVILLE	291,284	0.244415%
M110	CITY OF GUTHRIE	20,612	0.017295%
M118	WHITLEY CO FISCAL COURT	24,541	0.020592%
M315	CITY OF PIONEER VILLAGE	41,479	0.034805%
M356	MIDDLETOWN FIRE PROT DIST	626,221	0.525460%
N008	CITY OF FLORENCE	1,754,694	1.472359%
N011	CITY OF PERRYVILLE	6,673	0.005599%
N012	CITY OF BROOKSVILLE	16,374	0.013740%
N050	CITY OF HORSE CAVE	15,412	0.012932%
N051	CITY OF HENDERSON	1,326,325	1.112915%
N054	CITY OF MADISONVILLE	1,268,649	1.064520%
N076	MADISON CO EMS	528,066	0.443098%
N087	CITY OF MT STERLING	223,658	0.187670%
N088	MORGAN CO AMBULANCE SERV	39,574	0.033206%
N093	CITY OF LAGRANGE	161,920	0.135867%
N094	CITY OF OWENTON	29,012	0.024344%
N099	CITY OF CLAY CITY	14,336	0.012029%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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Employer		2017 Actual Employer Contributions	2017 Employer Allocation Percentage
<u>Code</u>	<u>Employer Name</u>		
N100	CITY OF BURNSIDE	33,380	0.028009%
N104	CITY OF JAMESTOWN	34,391	0.028858%
P007	CITY OF PINEVILLE	72,273	0.060644%
P015	CITY OF LEBANON JUNCTION	28,513	0.023926%
P033	ESTILL COUNTY EMS	142,307	0.119409%
P041	CITY OF DRY RIDGE	128,098	0.107487%
P043	CITY OF CLARKSON	7,763	0.006514%
P079	CITY OF CALVERT CITY	73,434	0.061619%
P093	SOUTH OLDHAM FIRE DEPT	148,560	0.124656%
P116	CITY OF MONTICELLO	116,732	0.097949%
P117	CITY OF CLAY	11,744	0.009854%
R015	CITY OF SHEPHERDSVILLE	601,555	0.504763%
R017	CITY OF PRINCETON	138,609	0.116306%
R045	CITY OF RUSSELL	202,779	0.170151%
R057	CITY OF WILMORE	83,050	0.069687%
R104	CITY OF RUSSELL SPRINGS	92,931	0.077978%
R105	CITY OF STAMPING GROUND	1,218	0.001022%
TS59	INDEPENDENCE FIRE DIST	546,334	0.458427%
V001	ADAIR COUNTY FISCAL COURT	102,765	0.086230%
V002	ALLEN COUNTY FISCAL COURT	71,464	0.059965%
V003	ANDERSON CO FISCAL COURT	114,778	0.096310%
V005	BARREN CO FISCAL CT	348,604	0.292512%
V007	BELL CO FISCAL CT	53,736	0.045090%
V008	BOONE CO FISCAL CT	484,628	0.406650%
V009	BOURBON CO FISCAL COURT	78,032	0.065476%
V011	BOYLE COUNTY FISCAL COURT	371,146	0.311428%
V012	BRACKEN CO FISCAL COURT	32,623	0.027374%
V013	BREATHITT CO FISCAL COURT	22,764	0.019101%
V014	BRECKINRIDGE CO FISCAL CT	19,821	0.016632%
V017	CALDWELL CO FISCAL COURT	92,992	0.078030%
V019	CAMPBELL CO FISCAL CT	439,181	0.368516%
V023	CASEY CO FISCAL COURT	56,161	0.047125%
V025	CLARK COUNTY FISCAL COURT	373,396	0.313315%
V030	DAVISS CO FISCAL COURT	764,160	0.641204%
V032	ELLIOTT CO FISCAL CT	17,736	0.014882%
V035	FLEMING CO FISCAL COURT	59,010	0.049515%
V037	FRANKLIN CO FISCAL COURT	903,488	0.758114%
V041	GRANT COUNTY FISCAL COURT	157,515	0.132171%
V043	GRAYSON CO FISCAL COURT	542,487	0.455199%
V047	HARDIN CO FISCAL COURT	868,757	0.728971%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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

Employer		2017 Actual Employer Contributions	2017 Employer Allocation Percentage
<u>Code</u>	<u>Employer Name</u>		
V049	HARRISON CO FISCAL COURT	115,322	0.096766%
V052	HENRY CO FISCAL COURT	66,472	0.055776%
V054	HOPKINS CO FISCAL COURT	358,860	0.301118%
V057	JESSAMINE CO FISCAL COURT	606,851	0.509207%
V060	KNOTT CO FISCAL CT	68,870	0.057789%
V062	LARUE CO FISCAL COURT	52,484	0.044039%
V063	LAUREL COUNTY FISCAL COUR	104,586	0.087758%
V067	LETCHER CO FISCAL COURT	118,407	0.099355%
V070	LIVINGSTON CO FISCAL CT	62,091	0.052100%
V072	LYON COUNTY FISCAL COURT	52,343	0.043921%
V073	MCCRACKEN CO FISCAL COURT	912,581	0.765743%
V076	MADISON CO FISCAL COURT	176,383	0.148002%
V078	MARION CO FISCAL COURT	81,710	0.068563%
V079	MARSHALL CO FISCAL COURT	427,660	0.358848%
V081	MASON CO FIS CT	110,732	0.092915%
V083	MENIFEE CO FISCAL COURT	44,450	0.037298%
V087	MONTGOMERY CO FISCAL CT	150,369	0.126174%
V088	MORGAN CO FISCAL CT	34,887	0.029274%
V090	NELSON CO FISCAL CT	278,419	0.233621%
V093	OLDHAM CO FISCAL COURT	778,092	0.652894%
V094	OWEN COUNTY FISCAL COURT	34,139	0.028646%
V096	PENDLETON CO FISCAL COURT	76,267	0.063996%
V100	PULASKI CO FISCAL CT	525,701	0.441114%
V103	ROWAN CO FISCAL COURT	195,609	0.164135%
V105	SCOTT CO FISCAL CT	1,332,314	1.117940%
V106	SHELBY CO FISCAL COURT	803,811	0.674476%
V107	SIMPSON CO FISCAL COURT	122,724	0.102977%
V108	SPENCER CO TREASURER	197,743	0.165926%
V109	TAYLOR COUNTY FISCAL COUR	85,632	0.071853%
V112	TRIMBLE CO FISCAL COURT	18,405	0.015444%
V113	UNION COUNTY FISCAL COURT	49,103	0.041202%
V115	WASHINGTON CO FIS COURT	91,099	0.076441%
V119	CITY OF HIGHLAND HEIGHTS	144,012	0.120840%
V120	WOODFORD CO FISCAL COURT	209,101	0.175456%
V159	CITY OF ERLANGER	902,150	0.756991%
V171	CITY OF ADAIRVILLE	9,260	0.007770%
V196	CITY OF BUTLER	10,128	0.008498%
V197	CITY OF HAZARD	11,941	0.010020%
V205	BARREN/METCALFE CO AMB SR	253,897	0.213044%
V298	CITY OF PIKEVILLE	340,461	0.285680%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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

Employer		2017 Actual Employer Contributions	2017 Employer Allocation Percentage
<u>Code</u>	<u>Employer Name</u>		
V330	CITY OF OWENSBORO	2,171,775	1.822329%
V347	CITY OF RADCLIFF	680,774	0.571235%
V359	CITY OF ELSMERE	154,272	0.129449%
V408	UNION EMERGENCY SERVICES	354,375	0.297355%
V447	CITY OF ELIZABETHTOWN	1,146,317	0.961871%
V608	WALTON FIRE DIST/EMS	288,637	0.242194%
V647	CITY OF VINE GROVE	35,232	0.029563%
V708	HEBRON FIRE PROTECTION DI	573,200	0.480970%
V808	POINT PLEASANT FIRE DIST	162,203	0.136104%
V919	CITY OF WILDER	304,484	0.255492%
V959	CITY OF COVINGTON	3,532,789	2.964352%
B048	CITY OF HARLAN	-	0.000000%
K319	CITY OF SILVER GROVE	-	0.000000%
M096	CITY OF FALMOUTH	-	0.000000%
J154	CITY OF EARLINGTON	-	0.000000%
K956	CITY OF MEADOW VALE	-	0.000000%
N009	CITY OF MILLERSBURG	-	0.000000%
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%
AJ00	SOMERSET POLICE & FIRE	-	0.000000%
K200	CITY OF FERGUSON	-	0.000000%
M113	CITY OF STURGIS	-	0.000000%
N071	CITY OF AUBURN	-	0.000000%
R036	CITY OF PRESTONSBURG	-	0.000000%
		\$ 119,175,758	100.000000%

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement System
Schedule B - Schedule of Pension Assets by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			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 Plan Years Ending June 30,						
		Discount Rate 4.25%	Discount Rate Less 1.00% 3.25%	Discount Rate Plus 1.00% 5.25%	Proportional Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportional Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Change	Investment Experience	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Change	Investment Experience	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
U037	FRANKLIN CO FISCAL COURT	16,961,132	21,325,338	13,394,762	2,709,184	453,557	453,557	453,557	622,114	1,368,357	1,112,511	1,136,714	1,136,714	94,279	82,860	82,860	82,860	82,860	82,860	453,557	475,023	122,374	(18,076)	-	-
U044	GRANT COUNTY FISCAL COURT	2,957,033	3,272,958	2,208,681	475,238	94,908	94,908	94,908	180,463	380,963	319,957	319,957	319,957	16,117	14,888	14,888	14,888	14,888	14,888	94,908	45,979	21,265	(8,249)	-	-
U043	GRAYSON CO FISCAL COURT	10,184,070	12,804,622	8,019,676	1,626,493	(91,210)	(91,210)	(91,210)	373,540	2,031,490	667,992	667,992	667,992	386,151	386,151	386,151	386,151	386,151	386,151	578,998	405,730	405,730	71,478	(11,112)	-
U047	HARRISON CO FISCAL COURT	16,309,112	20,955,753	12,841,299	2,965,041	(11,983)	(11,983)	(11,983)	598,199	3,252,298	1,095,745	1,095,745	1,095,745	638,395	638,395	638,395	638,395	638,395	638,395	927,226	400,784	400,784	177,855	-	-
U049	HARRISON CO FISCAL COURT	2,164,452	2,722,031	1,704,862	345,801	(7,631)	(7,631)	(7,631)	79,407	433,853	142,031	142,031	142,031	82,088	82,088	82,088	82,088	82,088	82,088	123,083	62,495	62,495	(7,631)	11,018	15,620
U052	HENRY CO FISCAL COURT	1,247,884	1,568,963	982,844	199,320	38,019	38,019	38,019	45,770	244,920	81,850	81,850	81,850	48,880	48,880	48,880	48,880	48,880	48,880	70,945	15,839	15,839	9,003	(14,618)	-
U054	HOPKINS CO FISCAL COURT	1,678,948	8,403,368	5,362,238	1,706,371	212,228	212,228	212,228	247,100	1,343,448	441,982	441,982	441,982	653,792	653,792	653,792	653,792	653,792	653,792	363,017	212,228	212,228	366,497	-	-
U057	JERAMOND CO FISCAL COURT	11,292,379	14,835,852	8,971,410	1,819,695	313,833	313,833	313,833	417,859	2,275,220	747,247	747,247	747,247	624,533	624,533	624,533	624,533	624,533	624,533	147,688	42,335	42,335	124,307	-	-
U060	KENTON CO FISCAL CT	1,292,901	1,425,589	1,018,149	206,514	(14,401)	(14,401)	(14,401)	47,422	257,904	84,804	84,804	84,804	49,023	49,023	49,023	49,023	49,023	49,023	73,506	93,528	93,528	(14,401)	9,328	(14,107)
U062	LARUE CO FISCAL COURT	982,275	1,228,805	775,986	167,277	27,366	27,366	27,366	36,139	198,548	64,626	64,626	64,626	38,199	38,199	38,199	38,199	38,199	38,199	57,666	102,399	102,399	34,524	7,108	(10,730)
U063	LAUREL COUNTY FISCAL COURT	1,963,391	2,468,608	1,546,155	313,611	(143,153)	(143,153)	(143,153)	391,652	1,292,762	424,446	424,446	424,446	274,446	274,446	274,446	274,446	274,446	274,446	111,625	230,422	230,422	(143,153)	(24,989)	14,368
U067	LEITCHER CO FISCAL COURT	2,222,848	2,794,829	1,750,476	359,094	(20,057)	(20,057)	(20,057)	81,531	441,407	145,801	145,801	145,801	84,284	84,284	84,284	84,284	84,284	84,284	126,376	93,944	93,944	(20,057)	6,304	16,038
U070	LIVINGSTON CO FISCAL CT	1,165,622	1,465,559	917,418	186,344	12,193	12,193	12,193	43,754	232,315	79,455	79,455	79,455	50,117	50,117	50,117	50,117	50,117	50,117	66,269	10,998	10,998	12,193	18,636	8,410
U072	LYON COUNTY FISCAL COURT	982,635	1,235,486	773,818	156,955	26,306	26,306	26,306	30,442	198,013	64,453	64,453	64,453	52,102	52,102	52,102	52,102	52,102	52,102	58,966	10,206	10,206	7,090	(10,722)	-
U073	MCCracken CO FISCAL COURT	17,131,804	21,460,139	11,491,182	2,738,449	113,577	113,577	113,577	628,375	1,417,484	1,125,707	1,125,707	1,125,707	648,589	648,589	648,589	648,589	648,589	648,589	972,999	180,684	180,684	113,577	211,722	121,608
U076	MADISON CO FISCAL COURT	3,311,217	4,162,252	2,607,568	528,896	80,506	80,506	80,506	123,452	666,512	227,149	227,149	227,149	144,532	144,532	144,532	144,532	144,532	144,532	207,158	59,610	59,610	21,800	(6,130)	-
U077	MADISON CO FISCAL COURT	1,533,945	1,928,688	1,207,970	245,016	17,678	17,678	17,678	56,263	305,987	100,614	100,614	100,614	60,841	60,841	60,841	60,841	60,841	60,841	87,210	8,449	8,449	17,678	(11,607)	(14,737)
U079	MARSHALL CO FISCAL COURT	4,028,428	10,948,285	6,322,528	1,286,874	70,614	70,614	70,614	298,474	1,601,488	528,603	528,603	528,603	304,615	304,615	304,615	304,615	304,615	304,615	456,443	81,214	81,214	94,662	37,605	(87,603)
U081	MASON CO FISC CT	2,074,767	2,613,673	1,637,413	332,400	(96,506)	(96,506)	(96,506)	76,247	414,667	136,350	136,350	136,350	78,621	78,621	78,621	78,621	78,621	78,621	114,185	182,487	182,487	(96,506)	14,988	(22,682)
U083	MENEFEE CO FISCAL COURT	854,480	1,049,182	657,131	133,288	(6,505)	(6,505)	(6,505)	30,807	166,458	54,734	54,734	54,734	31,640	31,640	31,640	31,640	31,640	31,640	47,442	34,998	34,998	(6,505)	(2,474)	6,021
U087	MENYON COUNTY FISCAL CT	2,822,984	3,549,240	2,222,963	453,994	44,326	44,326	44,326	103,539	563,997	183,157	183,157	183,157	112,487	112,487	112,487	112,487	112,487	112,487	160,489	2,347	2,347	44,326	45,147	20,367
U088	MORGAN CO FISCAL CT	654,941	821,470	513,511	104,613	(51,562)	(51,562)	(51,562)	24,022	139,848	42,959	42,959	42,959	30,118	30,118	30,118	30,118	30,118	30,118	37,236	79,246	79,246	(51,562)	(2,290)	4,725
U090	NELSON COUNTY FISCAL CT	5,226,730	6,571,694	4,116,027	838,865	55,488	55,488	55,488	191,711	1,042,419	342,832	342,832	342,832	236,743	236,743	236,743	236,743	236,743	236,743	297,158	59,610	59,610	55,488	53,154	37,211
U093	NOLAN CO FISCAL COURT	1,533,945	1,928,688	1,207,970	245,016	17,678	17,678	17,678	56,263	305,987	100,614	100,614	100,614	60,841	60,841	60,841	60,841	60,841	60,841	87,210	8,449	8,449	17,678	(11,607)	(14,737)
U094	OWEN COUNTY FISCAL COURT	480,891	805,804	504,697	102,369	3,754	3,754	3,754	23,507	127,843	42,337	42,337	42,337	27,794	27,794	27,794	27,794	27,794	27,794	36,437	9,769	9,769	3,754	4,624	(6,993)
U096	PENDLETON CO FISCAL COURT	1,411,786	1,800,380	1,137,807	228,495	35,559	35,559	35,559	32,516	283,465	93,912	93,912	93,912	71,969	71,969	71,969	71,969	71,969	71,969	81,801	1,494	1,494	35,559	24,586	10,300
U100	PULASKI CO FISCAL CT	9,868,949	12,484,415	7,271,721	1,578,359	(59,407)	(59,407)	(59,407)	361,982	1,968,430	647,337	647,337	647,337	374,202	374,202	374,202	374,202	374,202	374,202	561,982	309,150	309,150	(59,407)	53,265	71,304
U103	ROWAN CO FISCAL COURT	2,692,157	4,447,072	2,893,795	586,351	(103,022)	(103,022)	(103,022)	138,699	752,512	240,864	240,864	240,864	139,238	139,238	139,238	139,238	139,238	139,238	208,774	260,954	260,954	(103,022)	48,086	(68,086)
U105	SCOTT CO FISCAL CT	2,011,412	3,142,744	19,096,208	3,993,053	51,373	51,373	51,373	912,390	4,989,210	1,460,546	1,460,546	1,460,546	1,137,657	1,137,657	1,137,657	1,137,657	1,137,657	1,137,657	1,431,962	436,024	436,024	181,618	(273,193)	-
U106	SHELBY CO FISCAL COURT	15,089,807	18,972,824	11,883,184	2,430,298	244,394	244,394	244,394	553,480	3,030,992	989,775	989,775	989,775	625,077	625,077	625,077	625,077	625,077	625,077	857,930	18,938	18,938	244,394	252,827	108,674
U107	SIMPSON CO FISCAL COURT	2,303,882	2,983,713	1,914,289	367,997	48,683	48,683	48,683	84,504	479,572	151,116	151,116	151,116	114,492	114,492	114,492	114,492	114,492	114,492	130,983	23,495	23,495	34,893	16,423	(21,139)
U108	SPIVAKER CO TREASURER	3,712,227	4,667,435	2,923,350	592,951	38,303	38,303	38,303	136,160	748,955	243,492	243,492	243,492	195,433	195,433	195,433	195,433	195,433	195,433	211,852	58,756	58,756	38,303	71,983	26,784
U109	TAYLOR COUNTY FISCAL COURT	1,407,532	2,021,203	1,265,935	256,773	44,767	44,767	44,767	56,963	320,370	105,442	105,442	105,442	89,584	89,584	89,584	89,584	89,584	89,584	91,393	11,999	11,999	44,767	(17,341)	-
U112	TREBLE CO FISCAL COURT	343,552	434,438	272,988	59,306	26,806	26,806	26,806	48,924	222,664	73,944	73,944	73,944	51,801	51,801	51,801	51,801	51,801	51,801	69,844	4,991	4,991	26,806	3,381	(4,979)
U113	UNION COUNTY FISCAL COURT	921,804	1,159,003	725,413	147,239	(23,152)	(2																		

Kentucky Retirement Systems

Kentucky Employees Retirement System (KERS)

County Employees Retirement System (CERS)

State Police Retirement System (SPRS) – Single Employer

Notes to Schedules of Employer Allocations and Pension Amounts by Employer

For the Fiscal Year Ended June 30, 2017

Organization

Under the provisions of Kentucky Revised Statute Section 61.645, the Board of Trustees (the Board) of Kentucky Retirement Systems (KRS) administers the Kentucky Employees Retirement System (KERS), County Employees Retirement System (CERS), and State Police Retirement System (SPRS). Although the assets of the systems are invested as a whole, each system's assets are used only for the payment of benefits to the members of that plan, and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 16.555, 61.570, and 78.630.

The Board of Trustees, as of December 1, 2017, is comprised of John Farris, Chair, Governor Appointee; David L. Harris, Vice Chair, Governor Appointee; W. Joe Brothers, Governor Appointee; John E. Chilton, Governor Appointee; William S. Cook, Governor Appointee; Kelly Downard, Governor Appointee; Thomas K. Elliott, Governor Appointee (non-voting); J. T. Fulkerson, Governor Appointee; David M. Gallagher, Governor Appointee; Matthew Monteiro, Governor Appointee; Neil P. Ramsey, Governor Appointee; Thomas B. Stephens, Personnel Secretary, Ex-Officio; Vince Lang, elected by KERS; Keith Peercy, elected by SPRS; Betty Pendergrass, elected by CERS; Mary Helen Peter, elected by KERS; Jerry W. Powell, elected by CERS; and David Rich, elected by CERS.

KERS and CERS are cost-sharing multiple-employer defined benefit pension plans that cover all regular full-time members employed in non-hazardous and hazardous duty positions of any state department, board, agency, 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.

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

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 plan net position as shown in the Combining Statement of Changes in Plan Net Position and in accordance with requirements promulgated by GASB Statements No. 67 and 68. The net pension liability at June 30, 2017, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2017
(Continued)

Summary of Significant Accounting Policies

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

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2017 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 policy.

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

The components of the net pension liability of KERS and CERS for participating employers as of June 30, 2017, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	KERS Non-Hazardous	KERS Hazardous	CERS Non-Hazardous	CERS Hazardous
Total Pension Liability	\$ 15,445,206	\$ 1,098,630	\$ 12,540,545	\$ 4,455,275
Fiduciary Net Position	2,056,870	601,529	6,687,237	2,217,996
Net Pension Liability	<u>\$ 13,388,336</u>	<u>\$ 497,101</u>	<u>\$ 5,853,308</u>	<u>\$ 2,237,279</u>

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

For financial reporting, the actuarial valuation as of June 30, 2017, was performed by Gabriel Roeder Smith (GRS). The total pension liability, net pension liability, and sensitivity information as of June 30, 2017 were based on an actuarial valuation date of June 30, 2016. The total pension liability was rolled-forward from the valuation date (June 30, 2016) to the plan's fiscal year ending June 30, 2017, using generally accepted actuarial principles. GRS did not perform the actuarial valuation as of June 30, 2016 but did replicate the prior actuary's valuations results on the same assumption, methods, and data, as of that date. The roll-forward is based on the results of GRS' replication. Subsequent to the actuarial valuation date (June 30, 2016), but prior to the measurement date the KRS Board of Trustees reviewed investment trends, inflation, and payroll growth historical trends. Based on this review the Board adopted the following updated actuarial assumptions which were used in performing the actuarial valuation as of June 30, 2017, which were also used to determine the Total Pension Liability and Net Pension Liability as of June 30, 2017.

Inflation	2.30%
Salary Increases	3.05%, average
Investment Rate of Return	6.25% for CERS non-hazardous, and hazardous, and KERS hazardous, 5.25% for KERS non-hazardous

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2017
(Continued)

Actuarial Methods and Assumptions for Determining the Total Pension Liability and Net Pension Liability
(Continued)

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set-back for one year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back four years for males) is used for the period after disability retirement.

Discount Rate

The projection of cash flows used to determine the discount rate of 5.25% for the KERS Non-hazardous, and 6.25% for KERS Hazardous, CERS Non-hazardous, and CERS Hazardous assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 26 years (closed) amortization period of the unfunded actuarial accrued liability. The discount rate determination does not use a municipal bond rate. The target asset allocation and best estimates of arithmetic nominal rates of return for each major asset class are summarized in the CAFR.

Basis of Accounting

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

Use of Estimates in the Preparation of the Schedules

The preparation of the schedules in conformity with GAAP requires management to make estimates and assumptions that affect certain amounts and disclosures. KRS accrues employer contributions using estimates based on historical data. Actual results could differ from those estimates.

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2017
(Continued)

Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Plan Net Position as of June 30, 2017, are presented below (in thousands):

	KERS Non-hazardous	KERS Hazardous	CERS Non-hazardous	CERS Hazardous
Per Schedule A	\$ 622,174	\$ 35,029	\$ 339,649	\$ 119,176
Retired Reemployed	12,928	1,023	2,501	166
Transfers	(21,596)	(2,215)	(1,846)	(928)
Other Employer Cont.	16,310	2,620	1,736	1,423
Accruals	11,152	1,383	2,291	(3,151)
Interest	85	2	158	62
Write offs/Refunds	(4,644)	169	(61)	269
Employer Pay Credit	(9,257)	(3,301)	(17,576)	(5,214)
Sick Leave	11,523	2,920	4,578	2,513
Outstanding Checks	44	-	62	-
KRS	5,545	-	-	-
KTRS	540	-	-	-
Total	\$ 644,804	\$ 37,630	\$ 331,492	\$ 114,316

Employer Contributions on the Statement
of Changes in Plan Net Position

	644,804	37,630	331,492	114,316
	\$ -	\$ -	\$ -	\$ -

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

Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for the Fiscal Year 2017

The following actuarial methods and assumptions were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2017:

Valuation Date	June 30, 2015
Experience Study	July 1, 2008 – June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay
Remaining Amortization Period	28 years, Closed
Payroll Growth Rate	4.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	3.25%
Salary Increase	4.0%, average

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2017
(Continued)

Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for the Fiscal Year 2017 (Continued)

Investment Rate of Return	7.50% for CERS non-hazardous, and hazardous, and KERS hazardous, 6.75 for KERS non-hazardous
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The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set-back for one year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back four years for males) is used for the period after disability retirement.

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, 2017, is based on the June 30, 2016, actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.



KENTUCKY RETIREMENT SYSTEMS

Schedules of Employer Allocations and OPEB Amounts by Employer

*For the Fiscal Year Ended June 30, 2017
With Report of Independent Auditors*

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Report of Independent Auditors

Audit Committee
Kentucky Retirement Systems
Frankfort, Kentucky

We have audited the accompanying schedules of employer allocations of Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Insurance Fund and County Employees Retirement System (CERS) Insurance Fund as of and for the fiscal year ended June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net Other Postemployment Benefits (OPEB) liability as of June 30, 2017 and 2016; total deferred outflows of resources as of June 30, 2017; total deferred inflows of resources as of June 30, 2017; and total OPEB expense for the fiscal year ended June 30, 2017 (collectively, specified column totals) included in the accompanying schedules of OPEB amounts by employer of the KERS and CERS Insurance Funds and the related notes.

Management's Responsibility 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

Our responsibility is to express an opinion on the schedules of employer allocations and the specified column totals included in the schedules of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocation and specified column totals included in the schedules of OPEB amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocation and specified column totals included in the schedules of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Kentucky Retirement Systems
Report of Independent Auditors
(Continued)**

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability as of June 30, 2017 and 2016, total deferred outflows of resources as of June 30, 2017, total deferred inflows of resources as of June 30, 2017, and total OPEB expense for the fiscal year ended June 30, 2017 for the total of all participating entities for the KERS and CERS Insurance Funds as of and for the fiscal year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of the KRS Insurance Funds as of and for the fiscal year ended June 30, 2017, and our report thereon, dated December 7, 2017, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Dean Dotson Allen Ford, PLLC

May 3, 2018
Lexington, Kentucky

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
014A	BRECKINRIDGE CO ATTORNEY	\$ 7,889	0.006110%
024A	CHRISTIAN COUNTY ATTORNEY	1,890	0.001464%
031A	EDMONSON COUNTY ATTORNEY	3,843	0.002977%
060A	KNOTT COUNTY ATTORNEY	8,024	0.006215%
071A	LOGAN COUNTY ATTORNEY	9,115	0.007060%
086A	MONROE CO ATTORNEY	2,315	0.001793%
10005	LEGS GENERAL ASSEMBLY	99,339	0.076945%
10010	LEGS LEGISLATIVE RES COMM	1,653,531	1.280773%
116A	WAYNE COUNTY ATTORNEY	10,269	0.007954%
1430	EASTERN KY UNIV	2,259,268	1.749957%
1433	KET FOUNDATION	149,781	0.116016%
1434	KY BAR ASSOCIATION	199,462	0.154497%
1435	CHILD WATCH ADVOCACY CTR	16,076	0.012452%
1436	PURCHASE AREA SACAC	43,035	0.033334%
1437	SANCTUARY INC	40,454	0.031335%
1438	O A S I S	54,785	0.042434%
1439	BARREN RIVER CHILD ADVOCA	13,299	0.010301%
1440	MOREHEAD STATE UNIVERSITY	758,969	0.587874%
1445	MURRAY STATE UNIV	1,108,416	0.858544%
1450	NORTHERN KY UNIVERSITY	3,028,126	2.345490%
1451	LINCOLN ADVOCACY SUPPORT	23,663	0.018329%
1452	SPRINGHAVEN INC	31,634	0.024503%
1453	SAFE HARBOR	49,758	0.038541%
1454	D.O.V.E.S.	21,441	0.016608%
1455	GATEWAY CHILD ADVOCACY	5,207	0.004033%
1456	JUDI'S PLACE FOR KIDS, INC.	16,961	0.013137%
1457	KY RIVER CHILD ADVOCACY	8,416	0.006519%
1458	BLUEGRASS RAPE CRISIS CTR	53,794	0.041667%
1459	NURSING HOME OMBUDSMAN	21,364	0.016548%
1465	WESTERN KENTUCKY UNIV	1,676,872	1.298852%
1480	KASAP	31,702	0.024556%
1481	KDVA	58,612	0.045399%
1482	KACAC	3,536	0.002739%
1483	PENNYRILE CHILD ADV CTR	12,155	0.009415%
1484	BUFFALO TR CHILD ADV INC	7,803	0.006044%
1485	CUMBERLAND V C A CENTER	16,300	0.012626%
1486	LAKE CUMB CHILD ADV CTR	11,047	0.008557%
1487	B.R.A.S.S.	52,879	0.040959%
1488	WOMEN AWARE	19,667	0.015233%
1489	BETHANY HOUSE ABUSE SHEL	37,519	0.029061%
1490	HOPE HARBOR INC	18,582	0.014393%
1491	CHILD ADV CTR OF GRN RVR	13,212	0.010233%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
1492	CSG HEADQUARTERS	389,460	0.301663%
1994	KY HIGHER ED STUD LN CORP	1,076,173	0.833570%
20020	JUDL JUDICIAL RET SYSTEM	14,664	0.011358%
20025	JUDL ADM OFF OF THE COURT	4,357,029	3.374816%
3022	LEX FAYETTE CO HLTH DEPT	540,000	0.418267%
3023	LAKE CUMBERLAND DISTRICT	525,470	0.407012%
3024	WEDCO DIST HEALTH DEPT	238,205	0.184506%
3025	NORTHERN KY DIST HLTH DEP	552,295	0.427790%
3026	BARREN RVR DIST HLTH DEPT	522,482	0.404698%
3027	GREEN RVR DIST HLTH DEPT	539,325	0.417744%
3028	LINCOLN TRL DIST HLTH DEP	305,584	0.236695%
3029	PURCHASE DIST HLTH DEPT	187,224	0.145018%
3030	MERCER CO HEALTH DEPT	66,294	0.051349%
3031	CUMBERLAND VLY DIST HEALT	280,424	0.217207%
3033	KY RIVER DIST HEALTH DEPT	359,655	0.278577%
3034	BOURBON CO HEALTH CENTER	46,266	0.035836%
3035	CLARK CO HEALTH DEPT	181,327	0.140450%
3036	GATEWAY DIST HEALTH DEPT	147,886	0.114548%
3037	BOYLE CO HEALTH DEPT	48,354	0.037454%
3038	PIKE CO HEALTH DEPT	213,947	0.165716%
3039	FLOYD CO HEALTH CENTER	101,713	0.078784%
3040	MARTIN CO HEALTH DEPT	40,009	0.030990%
3042	BUFFALO TRACE HEALTH DEPT	70,673	0.054741%
3044	N CENTRAL DIST HLTH DEPT	134,401	0.104103%
3045	PENNYRILE DIST HLTH DEPT	128,701	0.099688%
3047	BREATHITT CO HEALTH DEPT	139,930	0.108385%
3048	GREENUP CO HLTH DEPT	90,809	0.070338%
3049	WHITLEY CO HEALTH DEPT	196,204	0.151973%
3050	LAUREL CO HEALTH DEPT	94,051	0.072849%
3051	KNOX CO HEALTH DEPT	178,092	0.137944%
3052	MONROE CO HEALTH DEPT	31,060	0.024058%
3053	BULLITT CO HEALTH DEPT	96,787	0.074968%
3054	THREE RIVERS DIST HLTH	178,116	0.137963%
3055	ESTILL CO HEALTH DEPT	47,247	0.036596%
3056	OLDHAM CO HEALTH DEPT	78,376	0.060707%
3057	LEWIS CO HEALTH DEPT	48,796	0.037796%
3058	FLEMING CO HEALTH DEP	33,591	0.026018%
3059	JESSAMINE CO HEALTH DEPT	89,790	0.069549%
3060	POWELL CO HEALTH DEPT	24,771	0.019187%
3061	ANDERSON CO HEALTH DEPT	45,870	0.035529%
3062	MADISON CO HEALTH DEP	357,992	0.277289%
3064	JOHNSON CO HEALTH DEPT	107,939	0.083606%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
3065	MAGOFFIN CO HEALTH DEPT	47,280	0.036622%
3066	ALLEN CO HEALTH DEPT	73,369	0.056829%
3067	FRANKLIN CO HEALTH DEPT	220,647	0.170906%
3068	LINCOLN CO HEALTH DEPT	42,350	0.032803%
3069	WOODFORD CO HEALTH DEPT	43,556	0.033737%
3072	MUHLENBERG CO.HEALTH DEPT	66,582	0.051573%
3073	MARSHALL CO HEALTH DEPT	139,780	0.108269%
3074	CHRISTIAN CO HEALTH DEPT	126,621	0.098076%
3075	HOPKINS CO HEALTH DEPT	123,281	0.095490%
3076	TODD CO HEALTH DEPT	46,687	0.036162%
3077	BRACKEN CO HEALTH DEPT	30,362	0.023517%
3078	MONTGOMERY CO HEALTH DEPT	128,596	0.099606%
3079	GARRARD COUNTY HEALTH DPT	36,649	0.028387%
3080	BRECKINRIDGE CO HEALTH BD	44,591	0.034539%
3081	ASHLAND BOYD CO HEALTH DP	102,676	0.079529%
3082	LAWRENCE CO HEALTH DEPT	61,254	0.047446%
3083	GRAVES CO HEALTH CENTER	79,558	0.061623%
3084	CALLOWAY CO HEALTH DEPT	52,461	0.040635%
3085	BELL CO HEALTH DEPT	94,385	0.073107%
3086	GRAYSON COUNTY HEALTH DEPT	42,189	0.032678%
3087	HARLAN CO HEALTH DEPT	83,966	0.065038%
3088	CARTER CO HEALTH DEPT	41,355	0.032032%
31030	UNIFIED PROSECUTORIAL SYS	4,131,853	3.200401%
31035	DEPT OF AGRICULTURE	768,936	0.595593%
31040	ATTORNEY GENERALS OFFICE	742,321	0.574978%
31045	AUDITOR OF PUBLIC ACCOUNT	581,122	0.450119%
31066	REGISTRY OF ELECTION	53,666	0.041568%
31070	GOVERNORS OFFICE	177,071	0.137154%
31074	DEPT OF VETERANS AFFAIRS	2,276,764	1.763509%
31076	MILITARY AFFAIRS COMM	9,331	0.007227%
31082	KY INFRASTRUCTURE	44,788	0.034691%
31085	LT GOVERNORS OFFICE	34,669	0.026854%
31089	AGRICULTURAL DEVELOP BD	55,004	0.042605%
31094	OFF OF HOMELAND SECURITY	74,983	0.058079%
31095	DEPT MILITARY AFFAIRS	1,551,148	1.201470%
31110	OFF OF SECRETARY TO CABIN	15,584	0.012071%
31112	GOV OFF LOCAL DEVELOPMENT	209,197	0.162038%
31120	SECRETARY OF STATE	116,801	0.090470%
31125	STATE TREASURERS OFFICE	108,564	0.084090%
31135	EARLY CHILDHOOD ADVISORY COUNCIL	37,971	0.029411%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	6,313	0.004890%
31137	KY COMM NETWORK AUTH	45,526	0.035263%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
31150	BOARD OF ACCOUNTANCY	17,764	0.013759%
31155	BOARD OF AUCTIONEERS	1,472	0.001140%
31165	BOARD OF BARBERING	8,233	0.006377%
31170	BOARD OF CHIROPRACTIC EXM	10,160	0.007870%
31180	BOARD OF DENTISTRY	11,110	0.008606%
31185	BOARD OF ELECTIONS	42,692	0.033068%
31190	BRD OF EMBALMERS/FUN DIR	14,863	0.011512%
31200	BOARD OF EXM ARCHITECTS	14,722	0.011403%
31205	KY LANDSCAPE ARCH REG BD	2,018	0.001563%
31215	BD EXAMINERS OF SOCIAL WK	12,536	0.009710%
31225	BD OF HAIRDRESSERS/CSMTG	35,350	0.027381%
31245	BD OF MEDICAL LICENSURE	57,094	0.044224%
31250	BOARD OF NURSING	217,548	0.168506%
31260	BOARD OF OPTOMETRIC EXM	5,987	0.004638%
31263	KY RESPIRATORY CARE BD	7,966	0.006170%
31268	PERSONNEL BOARD	23,677	0.018339%
31270	KY BOARD OF PHARMACY	69,533	0.053858%
31275	BD OF PHYSICAL THERAPY	10,474	0.008113%
31284	BOARD OF REAL ESTATE APPR	9,801	0.007592%
31290	BD OF PROF ENGINEERS & LA	48,637	0.037673%
31345	SCHOOL FAC CONSTR COMM	14,183	0.010986%
31354	EXECUTIVE BRANCH ETH COMM	22,489	0.017420%
31370	COMMISSION ON HUMAN RIGHT	81,026	0.062761%
31395	COMMISSION- REAL ESTATE	24,906	0.019291%
31400	COMMISSION ON WOMEN	7,737	0.005993%
31415	KY COUNCIL POSTSEC EDUCAT	237,790	0.184184%
31765	OFFICE OF STATE BUD DIREC	126,339	0.097858%
35605	TRAN OFF OF THE SECRETARY	269,933	0.209081%
35607	TRAN OFFICE OF LEGAL SVC	203,338	0.157499%
35609	DIVISION OF FACILITY MANA	179,060	0.138694%
35615	TRAN DEPT OF AVIATION	91,300	0.070718%
35616	TRAN OFFICE OF PERSONNEL	143,630	0.111251%
35617	OFFICE OF INFORMAT TECHNO	189,300	0.146626%
35618	OFFICE OF AUDITS	182,605	0.141440%
35619	DOT PAYROLL DIVISION	70,225	0.054394%
35625	TRAN DEPT OF HIGHWAYS	14,150,064	10.960183%
35628	TRAN DEPT OF INTERGOV PRO	40,901	0.031681%
35630	TRAN DEPT OF VEH REGULATE	635,395	0.492157%
36635	EDEV OFF OF THE SECRETARY	331,295	0.256611%
3801	KENTUCKY STATE UNIVERSITY	314,538	0.243631%
39075	KHEAA DIV OF FINANCIAL AF	109,986	0.085192%
39079	COMMONWEALTH OF TECHNOL	1,807,944	1.400376%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
39084	KY RIVER AUTHORITY	30,361	0.023517%
39103	OFFICE OF PVA'S	2,415,371	1.870869%
39130	DEPT OF REVENUE	2,923,083	2.264127%
39750	OFFICE OF SECRETARY	455,436	0.352766%
39757	FIN OFFICE OF INSP GENERAL	36,843	0.028537%
39758	OFF OF THE CONTROLLER	306,030	0.237041%
39785	DEPT FACILITIES SUPP SVCS	838,923	0.649803%
50235	KY STATE FAIR BOARD	682,865	0.528925%
50410	COMM KY HERITAGE COUNCIL	67,449	0.052244%
50529	KY ARTS COUNCIL	66,582	0.051572%
50550	KY HISTORICAL SOCIETY	153,671	0.119028%
50660	DEPT OF FISH & WILDLIFE	1,192,415	0.923607%
50665	COMM KY HORSE PARK	233,548	0.180899%
50670	DEPT OF PARKS	2,014,183	1.560122%
50850	COMM OFFICE OF SECRETARY	144,784	0.112145%
50852	KY ARTISANS CTR AT BERA	43,256	0.033504%
50860	DEPT OF TOURISM	117,695	0.091163%
51183	EDUC PROF STANDARDS BD	52,862	0.040945%
51340	KY COMM DEAF/HARD OF HEAR	49,153	0.038072%
51407	KY ENVIRONMENTAL EDUC COU	5,809	0.004500%
51530	EDUC OFFICE OF SECRETARY	317,269	0.245747%
51531	DEPT WORKFORCE INVESTMENT	1,939,950	1.502624%
51532	KY COMM ON PROPRIETARY ED	6,137	0.004754%
51540	EDUC DEPT OF EDUCATION	861,187	0.667048%
51545	KY EDUCATIONAL TV AUTHOR	464,482	0.359773%
51555	KY DEPT LIBRARY & ARCHIVE	266,495	0.206419%
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	93,716	0.072589%
53721	H&FS OFF OF THE SECRETARY	1,297,442	1.004957%
53723	OFFICE INSPECTOR GENERAL	853,253	0.660902%
53724	OFFICE OF HEALTH POLICY	44,039	0.034111%
53725	DEPT OF AGING/INDEP LIVIN	503,474	0.389975%
53727	DEPT FOR INCOME SUPPORT	1,554,372	1.203967%
53728	DEPT FOR PUBLIC HEALTH	1,425,783	1.104366%
53729	OFF HUMAN RESOURCE MANAGE	2,130,099	1.649907%
53730	H&FS DEPT HUMAN SUPPORT S	53,096	0.041127%
53736	H&FS DEPT FOR COMM BASE S	13,442,619	10.412224%
53746	DEPT FOR MEDICAID SERVICE	660,492	0.511596%
53767	COMM CHILDREN SPEC HEALTH	534,938	0.414346%
54500	J&PS OFF OF SECRETARY	434,137	0.336269%
54515	DEPT OF PUBLIC ADVOCACY	2,014,436	1.560318%
54520	J&PS DEPT OF KY STATE POL	2,533,142	1.962091%
54523	J&PS OF JUVENILE JUSTICE	3,854,859	2.985851%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
54525	DEPT OF CRIMINAL JUST TRN	538,380	0.417012%
54527	J&PS DEPT OF CORRECTIONS	1,119,161	0.866866%
5470	KCTCS	1,939,354	1.502162%
55790	OFFICE OF THE SECRETARY	492,817	0.381720%
55793	DEPT PERSONNEL ADMIN	192,817	0.149350%
55794	DEPT FOR EMPLOYEE INS	204,552	0.158439%
56102	OFFICE OF THE SECRETARY	173,773	0.134599%
56106	DEPT OF WRKPLACE STANDARD	430,323	0.333314%
56107	DEPT OF WORKERS CLAIMS	565,696	0.438170%
56113	KY OSH REVIEW COMMISSION	21,756	0.016852%
56114	WORKERS COMP FUNDING COMM	64,075	0.049631%
56115	GEN ADM PROG SUPP S SERVI	205,295	0.159015%
56116	OFF OF INSPCT GEN S SVCS	16,851	0.013052%
57123	KY PUBLIC SVC COMMISSION	366,667	0.284009%
57124	KY STATE NATURE PRES COMM	54,956	0.042567%
57126	OFFICE OF THE SECRETARY	168,769	0.130723%
57127	DEPT FOR ENERGY DEV & IND	55,866	0.043272%
57128	DEPT FOR NATURAL RESOURCE	1,988,580	1.540291%
57129	DEPT FOR ENVIRONM PROTECT	2,580,736	1.998956%
58175	BRD OF CLMS & CRIME VICTI	11,811	0.009149%
58300	KY BOARD OF TAX APPEALS	2,957	0.002290%
58374	KY HORSE RACING AUTHORITY	157,523	0.122012%
58671	KY CLAIMS COMMISSION	39,184	0.030351%
58675	OFFICE OF THE SECRETARY	189,910	0.147098%
58676	DEPT OF INSURANCE	355,772	0.275570%
58677	OFF OF OCCUP & PROFESSION	86,611	0.067086%
58678	KY BOXING & WRESTLING AUT	249	0.000193%
58680	DEPT OF ALCOHOL & BEVERA	106,911	0.082810%
58681	DEPT OF CHARITABLE GAMING	95,388	0.073884%
58685	DEPT OF FINANCIAL INSTITU	403,518	0.312552%
58690	DEPT OF HOUSING & BUILD C	721,090	0.558533%
7403	ASST OF COMMONWEALTH ATTY	83,429	0.064621%
7407	KENTUCKY HOUSING CORP	991,450	0.767945%
7408	FRANKLIN CO COUNCIL AGING	11,870	0.009194%
7409	MUN ELEC POW ASSOC OF KY	10,699	0.008287%
7415	HIGHSCHOOL ATHLETIC ASSOC	34,327	0.026589%
7416	KY OFFICE OF BAR ADMISSIO	16,370	0.012680%
7417	KY ASSOC OF REGIONAL PROG	12,421	0.009621%
7718	MASTER COMM BOONE CO	16,084	0.012458%
7720	MASTER COMM CAMPBELL CO	9,423	0.007299%
7724	MASTER COMM CHRISTIAN CO	2,420	0.001875%
7725	MASTER COMM CLARK CO	1,743	0.001350%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
7727	MASTER COMM CLINTON/CUMBE	2,097	0.001624%
7730	MASTER COMM DAVIESS CO	12,251	0.009490%
7734	MASTER COMM FAYETTE CO	17,802	0.013789%
7740	MASTER COMM GARRARD CO	1,553	0.001203%
7741	MASTER COMM GRANT CO	7,609	0.005894%
7743	MASTER COMM GRAYSON CO	4,426	0.003428%
7747	MASTER COMM HARDIN CO	12,612	0.009769%
7750	MASTER COMMISSIONER HART COUNTY	668	0.000517%
7751	MASTER COMM HENDERSON CO	1,954	0.001513%
7753	MASTER COMM HOPKINS CO	7,157	0.005544%
7756	MASTER COMM JEFF CIRCUIT	39,178	0.030346%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	8,350	0.006468%
7759	MASTER COMM KENTON CO	16,132	0.012496%
7763	MASTER COMM LAUREL CO	6,095	0.004721%
7773	MASTER COMM MCCracken CO	9,079	0.007032%
7776	MASTER COMM MADISON CO	8,862	0.006864%
7781	MASTER COMM MASON CO	3,028	0.002345%
7782	MASTER COMM MEADE CO	7,046	0.005458%
7790	MASTER COMM NELSON CO	7,804	0.006045%
7792	MASTER COMM OHIO COUNTY	1,027	0.000796%
7793	MASTER COMM OLDHAM CO	7,396	0.005728%
7794	MASTER COMM OWEN CO	1,796	0.001391%
7798	MASTER COMM PIKE CO	7,057	0.005466%
7799	MASTER COMM FOR FLEMING	2,216	0.001716%
7805	MASTER COMM SCOTT CO	9,546	0.007394%
7807	MASTER COMM SIMPSON CO	3,451	0.002673%
7814	MASTER COMM WARREN CO	12,643	0.009793%
7817	LOGAN CO MASTER COM	2,924	0.002265%
7819	MASTER COMM FLOYD CO	4,426	0.003428%
7820	MASTER COMM BARREN CO	6,737	0.005219%
7821	MASTER COMM MUHLENBERG CO	3,695	0.002862%
8202	NORTHERN KY REG MHMR BD	319,741	0.247661%
8204	COMMUNICARE INC	677,512	0.524779%
8205	ADANTA/BEHAVIORAL HLTH SR	778,954	0.603353%
8208	CUMBERLAND RIVER MHMR	1,125,323	0.871639%
8209	WESTERN KY REG MHMR ADV	355,244	0.275161%
8210	BLUEGRASS.ORG	3,348,607	2.593724%
8211	PENNYROYAL REG MHMR BD	592,269	0.458753%
8213	GREEN RVR REG MHMR BD	394,127	0.305278%
8216	COMPREHEND INC REG MHMR B	351,707	0.272421%
8220	LIFESKILLS INC	973,493	0.754037%
8221	MOUNTAIN COMP CARE CENTER	519,117	0.402091%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
W002	ALLEN COUNTY ATTORNEY	9,616	0.007448%
W003	ANDERSON COUNTY ATTORNEY	3,286	0.002545%
W005	BARREN COUNTY ATTORNEY	20,182	0.015632%
W007	BELL COUNTY ATTORNEY	16,880	0.013074%
W008	BOONE COUNTY ATTORNEY	55,628	0.043087%
W011	BOYLE COUNTY ATTORNEY	1,190	0.000922%
W015	BULLITT COUNTY ATTORNEY	6,532	0.005059%
W021	CARROLL COUNTY ATTORNEY	6,358	0.004925%
W022	CHILD SUPPORT ENFORCEMENT	3,942	0.003054%
W023	CASEY COUNTY ATTORNEY	6,939	0.005375%
W025	CLARK COUNTY ATTORNEY	13,237	0.010253%
W028	CRITTENDEN CO ATTORNEY	5,041	0.003905%
W030	DAVIESS COUNTY ATTORNEY	5,986	0.004637%
W036	FLOYD COUNTY ATTORNEY	33,293	0.025788%
W037	FRANKLIN COUNTY ATTORNEY	23,407	0.018131%
W039	GALLATIN COUNTY ATTORNEY	331	0.000256%
W040	GARRARD COUNTY ATTORNEY	7,677	0.005947%
W041	GRANT COUNTY CHILD SUPPOR	2,312	0.001791%
W042	GRAVES COUNTY ATTORNEY	18,080	0.014004%
W046	HANCOCK COUNTY ATTORNEY	2,177	0.001686%
W049	HARRISON COUNTY ATTORNEY	9,252	0.007166%
W053	HICKMAN COUNTY ATTORNEY	3,186	0.002468%
W054	HOPKINS COUNTY ATTORNEY	28,043	0.021722%
W055	JACKSON COUNTY ATTORNEY	1,056	0.000818%
W056	JEFFERSON CO ATTORNEY	19,815	0.015348%
W062	LARUE COUNTY ATTORNEY	9,517	0.007372%
W063	LAUREL COUNTY ATTORNEY	2,472	0.001914%
W065	LEE COUNTY ATTORNEY	5,528	0.004282%
W073	MCCRACKEN COUNTY ATTORNEY	5,240	0.004059%
W074	MCCREARY COUNTY ATTORNEY	10,523	0.008151%
W076	MADISON COUNTY ATTORNEY	38,032	0.029458%
W077	MAGOFFIN CO ATTORNEY	7,170	0.005554%
W082	MEADE COUNTY ATTORNEY	9,087	0.007038%
W083	MENIFEE COUNTY ATTORNEY	1,653	0.001281%
W084	MERCER COUNTY ATTORNEY	2,495	0.001932%
W087	MONTGOMERY CO ATTORNEY	11,189	0.008666%
W088	MORGAN COUNTY ATTORNEY	9,577	0.007418%
W093	OLDHAM COUNTY ATTORNEY	26,739	0.020711%
W094	OWEN COUNTY ATTORNEY	4,960	0.003842%
W096	PENDLETON COUNTY ATTORNEY	4,472	0.003464%
W100	PULASKI COUNTY ATTORNEY	23,114	0.017904%
W102	ROCKCASTLE CO ATTORNEY	9,136	0.007076%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
W103	ROWAN COUNTY ATTORNEY	9,735	0.007540%
W106	SHELBY COUNTY ATTORNEY	6,611	0.005121%
W107	SIMPSON COUNTY ATTORNEY	5,558	0.004305%
W108	SPENCER COUNTY ATTORNEY	6,405	0.004961%
W110	TODD COUNTY ATTORNEY	1,975	0.001530%
W111	TRIGG COUNTY ATTORNEY	9,502	0.007360%
W112	TRIMBLE COUNTY ATTORNEY	5,165	0.004000%
W113	UNION COUNTY ATTORNEY	7,123	0.005517%
W117	WEBSTER COUNTY ATTORNEY	7,972	0.006175%
3043	WHITLEY COUNTY ATTORNEY	16,386	0.012692%
7410	FAYETTE CO ATTORNEY OFF	14,780	0.011448%
9940	KENTON COUNTY ATTORNEY	6,190	0.004794%
		\$ <u>129,104,203</u>	<u>100.00000%</u>

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule B - Schedule of OPEB Amounts by Employer
Fiscal Year ended June 30, 2017

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by annual employer reporting date. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2016				OPEB 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 Fiscal Years Ending June 30										
		June 30, 2016 Net OPEB Liability	Discount Rate 4.5%	Discount Rate Less 1.00% 3.5%	Discount Rate Plus 1.00% 5.5%	Health Care Trend Rate	Health Care Plan Increase	Proportionate Share of Aggregate Plan OPEB Expense	From Changes in Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Employer OPEB Expense	Net OPEB Expense	Implicit Subsidy Year Ending 6/30/2017	Liability	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	2023	Thereafter	
		\$	\$	\$	\$	%	%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
00A	BRECKENRIDGE CO ATTORNEY	151,141	154,947	151,132	153,169	131,635	184,195	15,654	(26)	15,391	1,507	20,287	20,287	192	2,008	1,137	3,334	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226
00A1	CHRISTIAN COUNTY ATTORNEY	7,422	37,168	43,405	31,908	31,545	44,134	5,721	(8)	3,688	288	4,881	4,881	481	481	272	799	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013
00A1	EMMONS COUNTY ATTORNEY	18,898	75,896	85,263	64,885	64,847	89,746	7,827	(138)	7,489	9,885	9,885	977	977	955	1,425	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	
00A1	KNOX COUNTY ATTORNEY	133,393	157,610	184,265	135,458	133,918	187,340	15,624	(28)	15,636	1,227	20,636	20,636	195	2,040	1,157	3,392	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	
00A1	LIGON COUNTY ATTORNEY	153,238	179,009	209,338	153,875	152,125	212,854	16,688	(28)	15,798	3,294	23,442	23,442	222	2,297	1,214	3,653	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	
00A1	MONROE CO ATTORNEY	36,443	45,470	53,140	39,079	36,635	54,053	4,594	(63)	4,511	544	5,933	5,933	569	569	340	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240		
00A5	LIGON GENERAL ASSEMBLY	1,601,482	1,958,298	2,281,301	1,677,042	1,657,970	2,319,409	197,141	(3,571)	193,570	15,195	259,448	259,448	2,556	2,526	1,828	4,320	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	
1010	LICK LEGISLATIVE RES COM	27,404,221	32,919,920	37,972,949	27,914,889	27,977,415	30,610,773	3,281,480	(9,441)	3,222,039	325,821	4,252,402	4,252,402	42,193	420,309	238,359	696,941	885,938	885,938	885,938	885,938	885,938	885,938	885,938	885,938	885,938		
11A	WAYNE COUNTY ATTORNEY	170,718	201,710	235,824	173,369	171,389	239,785	20,379	(369)	20,010	1,571	24,410	24,410	2,410	2,410	1,480	3,562	4,360	4,360	4,360	4,360	4,360	4,360	4,360	4,360	4,360		
11A2	EASTERN KY UNIV	39,398,207	44,576,249	51,883,533	34,140,880	37,707,143	52,755,013	4,483,580	(9,216)	4,402,364	345,733	5,816,433	5,816,433	54,917	54,917	32,676	99,493	1,210,442	1,210,442	1,210,442	1,210,442	1,210,442	1,210,442	1,210,442	1,210,442	1,210,442		
1413	RET FUNDATION	2,406,699	2,942,322	3,489,964	2,528,667	2,499,931	3,075,472	292,346	(6,083)	292,346	292,346	385,213	385,213	3,941	3,941	2,138	4,983	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021		
1414	KY BAR ASSOCIATION	3,315,992	3,917,786	4,586,598	3,363,313	3,329,019	4,657,538	395,838	(7,170)	388,668	30,509	512,993	512,993	4,444	4,444	3,071	7,433	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432		
1418	CHILD WELFARE ADVOCACY CTR	266,299	318,578	368,083	279,395	268,389	375,847	35,603	(678)	36,265	3,603	43,245	43,245	4,087	4,087	2,218	6,796	8,613	8,613	8,613	8,613	8,613	8,613	8,613	8,613			
1418	PURCHASE AREA SACAC	71,453	843,538	988,302	726,526	718,263	1,004,002	85,405	(1,547)	83,858	6,543	110,680	110,680	1,048	1,048	6,941	18,191	22,068	22,068	22,068	22,068	22,068	22,068	22,068	22,068			
1417	SANCTUARY INC	627,548	794,444	929,035	682,987	675,190	944,639	80,284	(1,434)	78,830	6,188	104,843	104,843	983	983	5,285	17,100	21,875	21,875	21,875	21,875	21,875	21,875	21,875	21,875			
1418	O A S I S	910,767	1,076,110	1,268,103	924,863	914,345	1,279,325	108,721	(1,969)	106,752	6,380	148,995	148,995	1,332	1,332	8,128	21,157	29,153	29,153	29,153	29,153	29,153	29,153	29,153				
1419	BARRIN RIVER CHLD ADVOC	221,092	261,229	305,459	224,514	221,960	315,539	26,392	(4,794)	25,914	2,632	34,203	34,203	323	323	1,982	5,621	7,125	7,125	7,125	7,125	7,125	7,125	7,125	7,125			
1440	NORTHEAST STATE UNIVERSITY	12,627,627	14,968,263	17,429,560	12,812,907	12,667,196	17,722,321	1,536,197	(7,285)	1,479,914	116,971	1,951,942	1,951,942	18,449	18,449	10,258	23,014	28,465	28,465	28,465	28,465	28,465	28,465	28,465				
1445	MURRAY STATE UNIV	18,627,698	21,973,325	25,458,599	18,723,289	18,499,449	25,882,963	2,199,683	(9,845)	2,189,838	198,541	2,926,628	2,926,628	28,983	28,983	15,798	36,524	46,454	46,454	46,454	46,454	46,454	46,454	46,454				
1450	NORTHERN KY UNIVERSITY	58,341,601	69,548,741	81,540,171	58,150,727	58,539,371	87,706,223	6,409,800	(10,855)	6,390,545	443,016	7,782,825	7,782,825	78,446	78,446	46,647	107,976	142,425	142,425	142,425	142,425	142,425	142,425	142,425				
1451	LINCOLN ADVOCACY SUPPORT	30,396	48,837	59,427	39,947	39,947	55,254	46,961	(851)	46,110	3,620	50,899	50,899	507	507	3,142	8,083	10,278	10,278	10,278	10,278	10,278	10,278	10,278				
1452	PENNSYLVANIA STATE UNIVERSITY	58,912	67,387	76,862	58,479	58,479	82,358	72,729	(1,157)	61,642	4,539	67,188	67,188	789	789	5,043	13,273	16,949	16,949	16,949	16,949	16,949	16,949					
1453	SAFE HARBOR	827,211	977,385	1,142,881	830,461	830,461	1,161,975	87,746	(1,789)	86,957	7,810	127,989	127,989	1,209	1,209	7,650	21,032	26,689	26,689	26,689	26,689	26,689	26,689					
1454	D O C I E S	206,446	421,173	594,977	207,860	207,860	300,872	42,523	(713)	42,791	3,214	55,144	55,144	511	511	3,471	9,663	12,498	12,498	12,498	12,498	12,498	12,498					
1455	GATEWAY CHLD ADVOCACY	96,541	102,275	119,572	87,561	86,901	120,333	10,333	(187)	10,146	1,846	13,391	13,391	127	127	1,324	3,790	4,810	4,810	4,810	4,810	4,810	4,810					
1456	KIDS PLACE FOR CHLD CTR	201,961	333,149	399,492	206,329	203,689	306,034	33,658	(609)	33,049	2,994	43,619	43,619	419	419	2,412	6,448	8,388	8,388	8,388	8,388	8,388	8,388					
1457	KY RIVER CHLD ADVOCACY	189,918	163,319	142,824	184,668	184,668	239,128	142,824	(1,928)	182,899	1,245	245,485	245,485	2,485	2,485	1,488	3,899	5,098	5,098	5,098	5,098	5,098	5,098					
1458	BURGESS RAFF CRSS CTR	894,305	1,056,619	1,235,362	908,116	908,116	1,256,113	106,755	(1,934)	104,821	8,228	134,349	134,349	1,308	1,308	7,754	22,738	29,422	29,422	29,422	29,422	29,422	29,422					
1459	MILLERSBURG OVERSEASMAN	383,572	419,651	499,623	380,669	380,669	529,864	42,998	(6,786)	46,212	3,586	59,845	59,845	519	519	3,632	9,511	12,447	12,447	12,447	12,447	12,447	12,447					
1465	WESTERN KENTUCKY UNIV	27,474,844	32,934,796	38,906,994	26,306,972	27,898,972	39,125,791	3,266,800	(6,200)	3,250,600	45,760	4,312,303	4,312,303	47,760	47,760	28,400	66,447	86,447	86,447	86,447	86,447	86,447	86,447					
1468	KASAP	527,849	622,371	729,048	535,236	529,120	740,276	62,915	(1,140)	61,775	4,849	81,534	81,534	771	771	4,860	12,471	16,386	16,386	16,386	16,386	16,386	16,386					
1474	STVA	113,201	134,619	161,037	113,201	113,201	148,617	123,617	(1,867)	121,750	11,867	153,718	153,718	1,445	1,445	8,801	24,775	31,483	31,483	31,483	31,483	31,483	31,483					
1482	KACAC	98,768	99,640	100,512	97,818	97,818	102,751	98,489	(127)	98,361	541	1,084	1,084	899	899	5,098	14,984	19,885	19,885	19,885	19,885	19,885	19,885					
1484	PENNSYLVANIA CHLD ADV CTR	202,074	236,761	279,140	205,203	202,869	283,629	24,122	(487)	23,685	4,899	31,263	31,263	295	295	1,890	5,137	6,713	6,713	6,713	6,713	6,713	6,713					
1484	REPAIR TRUCK HEALTH DEPT	4,846,748	5,742,388	6,742,884	4,846,748	4,846,748	6,742,388	131,283	(2,828)	131,283	131,283	172,828	172,828	1,828	1,828	11,328	32,188	42,188	42,188	42,188	42,188	42,188	42,188					
1485	CUMBERLAND V C CENTER	279,914	320,191	374,163	275,188	275,188	380,629	32,449	(387)	32,062	2,899	41,263	41,263	396	396	2,512	6,713	8,713	8,713	8,713	8,713	8,713	8,713					
1486	LAKE CUMBERLAND CHLD CTR	108,660	217,002	293,702	108,660	108,660	293,702	217,002	(97)	217,027	1,698	282,41																

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule B - Schedule of OPEB Amounts by Employer
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employers Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2017					OPEB 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 Plan Years Ending June 30						
		June 30, 2016 Net OPEB Liability	Discount Rate 4.5%	Discount Rate Less 1.00% 3.5%	Discount Rate Plus 1.00% 5.5%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	From Changes in Proportionate Share of Aggregate Plan OPEB Expense	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2018	Liability Experience	Assumption Changes	Investment Experience	Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportionate Share of Plan Contributions	Total Inflow of Resources	2018	2019	2020	2021	2022
640	BLUEGRASS.ORG	55,689,484	65,575,581	76,899,927	56,531,089	55,888,185	79,191,600	6,445,403	(120,256)	6,525,027	6,525,027	512,326	-	8,612,047	-	8,612,047	81,296	-	851,340	482,706	1,415,442	1,794,133	1,794,133	1,794,133	1,794,133	2,008	-	-
8211	PENNYFOLK REG-MEMER BD	9,986,264	11,633,983	13,601,221	9,998,873	9,984,968	13,929,729	1,175,275	(11,249)	1,154,084	-	1,154,084	96,592	-	1,523,216	-	1,523,216	14,297	-	158,577	85,377	250,551	317,229	317,229	317,229	317,229	5,550	-
8212	GREEN RIVER REG-MEMER BD	6,529,227	7,244,735	8,055,023	6,653,635	6,577,968	9,203,851	782,155	(14,348)	797,887	-	797,887	80,285	-	1,013,927	-	1,013,927	9,580	-	58,814	166,596	211,867	211,867	211,867	211,867	2,582	-	-
8216	COMPRIHEED INC REG-MEMER B	5,847,012	6,908,494	8,076,864	5,937,305	5,869,983	8,212,529	697,972	(12,443)	685,329	-	685,329	53,796	-	904,530	-	904,530	18,440	-	89,417	50,699	188,440	188,440	188,440	188,440	2,108	-	-
8220	LEFELER INC	36,840,086	43,222,094	52,206,007	36,424,485	36,247,598	52,771,947	4,520,222	(24,995)	4,596,820	-	4,596,820	148,904	-	2,208,640	-	2,208,640	243,663	-	247,498	140,331	411,892	521,583	521,583	521,583	5,835	-	-
8221	MCLINTYK COMP CARE CENTER	8,631,139	10,186,674	11,921,380	8,644,766	8,644,043	12,121,621	1,030,201	(18,641)	1,011,540	-	1,011,540	79,403	-	1,335,079	-	1,335,079	124,818	-	131,979	74,831	219,428	278,135	278,135	278,135	3,111	-	-
8222	ALLEN COUNTY ATTORNEY	19,858	18,878	220,822	162,332	160,486	224,531	19,983	(345)	18,738	-	18,738	1,471	-	24,270	-	24,270	2,434	-	2,445	1,285	4,004	5,153	5,153	5,153	58	-	-
8223	ANDERSON COUNTY ATTORNEY	34,624	34,540	73,453	33,869	34,838	74,723	6,321	(118)	6,403	-	6,403	503	-	8,450	-	8,450	835	-	835	473	1,288	1,761	1,761	1,761	29	-	-
8225	BARRON COUNTY ATTORNEY	35,512	36,422	863,465	36,830	36,830	471,249	40,811	(725)	39,226	-	39,226	4,012	-	51,964	-	51,964	4,991	-	5,131	2,087	8,531	10,613	10,613	10,613	121	-	-
8227	HILL COUNTY ATTORNEY	200,469	331,352	387,224	284,952	281,712	394,135	33,497	(207)	32,990	-	32,990	2,562	-	43,410	-	43,410	410	-	4,291	2,433	7,134	9,043	9,043	9,043	103	-	-
8228	BOONE COUNTY ATTORNEY	924,793	1,092,420	1,277,043	939,095	928,416	1,286,921	110,294	(1,999)	109,396	-	109,396	8,509	-	143,084	-	143,084	1,332	-	1,418	2,932	29,865	29,865	29,865	333	-	-	-
8231	BOLLE COUNTY ATTORNEY	19,799	21,342	22,336	20,093	19,867	27,295	2,362	(43)	2,319	-	2,319	193	-	3,064	-	3,064	29	-	303	171	500	638	638	638	8	-	-
8231	BOLLE COUNTY ATTORNEY	186,562	224,294	244,992	188,263	189,889	252,811	12,862	(235)	12,727	-	12,727	899	-	16,798	-	16,798	1,661	-	1,661	941	2,261	3,499	3,499	3,499	39	-	-
8231	BOLLE COUNTY ATTORNEY	105,706	124,896	146,019	107,342	106,121	148,471	12,618	(229)	12,389	-	12,389	973	-	16,333	-	16,333	155	-	1,617	2,689	3,406	3,406	3,406	38	-	-	-
8232	CHILD SUPPORT ENFORCEMENT	65,548	77,448	90,546	66,563	65,808	92,987	7,825	(142)	7,683	-	7,683	603	-	10,140	-	10,140	109	-	1,002	568	1,667	2,112	2,112	2,112	24	-	-
8233	CASEY COUNTY ATTORNEY	115,364	136,306	159,360	117,150	115,818	162,037	13,771	(249)	13,522	-	13,522	1,061	-	17,947	-	17,947	169	-	1,764	1,000	2,633	3,718	3,718	3,718	42	-	-
8235	CLARK COUNTY ATTORNEY	220,082	240,012	303,986	223,468	220,926	309,892	26,269	(476)	25,793	-	25,793	2,625	-	34,043	-	34,043	322	-	3,365	1,988	5,995	7,992	7,992	7,992	79	-	-
8238	CRITTENDEN CO ATTORNEY	80,814	99,029	115,777	85,111	84,143	117,722	10,005	(181)	9,824	-	9,824	771	-	12,966	-	12,966	123	-	1,262	727	2,112	2,701	2,701	2,701	30	-	-
8239	DAVIES COUNTY ATTORNEY	99,285	117,953	137,483	101,085	99,916	139,791	11,880	(215)	11,665	-	11,665	916	-	15,296	-	15,296	146	-	1,528	863	2,511	3,208	3,208	3,208	36	-	-
8239	FLOYD COUNTY ATTORNEY	53,492	63,974	74,575	56,258	55,666	77,417	6,072	(1,197)	4,875	-	4,875	502	-	8,265	-	8,265	829	-	8,64	4,073	17,838	17,838	17,838	200	-	-	-
8239	FRANKLIN COUNTY ATTORNEY	389,146	459,795	537,256	395,171	390,677	546,285	46,454	(842)	45,612	-	45,612	3,580	-	69,201	-	69,201	589	-	5,951	3,375	9,895	12,541	12,541	12,541	141	-	-
8239	GALLATIN COUNTY ATTORNEY	5,495	6,492	7,590	5,164	5,164	7,717	656	(12)	644	-	644	89	-	850	-	850	8	-	84	49	140	177	177	177	2	-	-
8240	GARRARD COUNTY ATTORNEY	127,641	159,814	176,319	129,837	128,143	176,319	15,237	(276)	14,961	-	14,961	1,174	-	19,746	-	19,746	187	-	1,952	1,107	3,246	4,114	4,114	4,114	41	-	-
8241	GRANT COUNTY CHILD-SUPPORT	28,440	45,419	53,100	28,055	28,592	45,999	53,992	(63)	4,506	-	4,506	254	-	5,947	-	5,947	56	-	588	334	978	1,239	1,239	1,239	14	-	-
8242	GRAVES COUNTY ATTORNEY	300,570	355,118	415,197	305,222	301,751	422,171	35,880	(574)	35,306	-	35,306	2,765	-	46,498	-	46,498	439	-	4,687	2,686	7,642	9,887	9,887	9,887	109	-	-
8246	HANCOCK COUNTY ATTORNEY	36,187	42,756	49,987	36,747	36,329	50,927	4,320	(78)	4,242	-	4,242	333	-	5,598	-	5,598	53	-	553	314	920	1,166	1,166	1,166	13	-	-
8249	HARRISON COUNTY ATTORNEY	153,865	181,227	212,481	156,185	154,480	216,008	18,580	(332)	18,248	-	18,248	1,415	-	24,794	-	24,794	225	-	2,382	1,333	3,810	4,987	4,987	4,987	56	-	-
8253	HICKMAN COUNTY ATTORNEY	52,971	62,588	73,172	53,791	53,179	74,401	6,323	(115)	6,208	-	6,208	487	-	8,195	-	8,195	77	-	810	460	1,347	1,707	1,707	1,707	19	-	-
8254	HOPKINS COUNTY ATTORNEY	466,223	580,862	644,024	473,438	468,094	654,841	56,654	(1,086)	55,568	-	55,568	4,290	-	72,124	-	72,124	682	-	7,138	4,043	11,885	15,026	15,026	15,026	168	-	-
8255	JACKSON COUNTY ATTORNEY	17,507	20,744	24,325	17,829	17,626	24,660	2,096	(38)	2,058	-	2,058	162	-	2,716	-	2,716	26	-	268	152	446	566	566	566	7	-	-
8256	JEFFERSON CO ATTORNEY	329,146	391,219	455,405	334,513	330,711	462,688	39,323	(712)	38,611	-	38,611	3,031	-	50,961	-	50,961	482	-	5,038	2,854	8,376	10,617	10,617	10,617	119	-	-
8262	LABEL COUNTY ATTORNEY	198,226	186,951	216,568	186,675	188,448	222,240	18,888	(342)	18,546	-	18,546	1,456	-	24,478	-	24,478	231	-	2,423	1,372	4,023	5,100	5,100	5,100	57	-	-
8263	LADLER COUNTY ATTORNEY	41,880	48,538	56,247	41,716	41,242	57,200	4,904	(89)	4,815	-	4,815	278	-	6,355	-	6,355	60	-	628	354	1,044	1,324	1,324	1,324	15	-	-
8265	LEE COUNTY ATTORNEY	91,905	108,390	126,955	93,329	92,266	129,807	10,971	(199)	10,772	-	10,772	846	-	14,218	-	14,218	134	-	1,405	797	2,336	2,962	2,962	2,962	33	-	-
8267	MCCRACKEN COUNTY ATTORNEY	871,189	1,029,935	1,203,343	881,867	873,461	1,232,364	104,800	(1,888)	102,912	-	102,912	802	-	133,677	-	133,677	127	-	1,332	756	2,215	2,868	2,868	2,868	31	-	-
8274	MCCREARY COUNTY ATTORNEY	17,496	206,706	241,665	177,454	175,633	245,724	20,844	(378)	20,506	-	20,506	1,610	-	27,064	-	27,064	156	-	2,675	1,517	4,448	5,639	5,639	5,639	63	-	-
8276	MADISON COUNTY ATTORNEY	632,261	747,044	873,384	642,047	642,047	888,054	75,475	(1,367)	74,108	-	74,108	5,817	-	97,811	-	97,811	924	-	9,669	5,482	16,075	20,377	20,377	20,377	228	-	-
8277	MAGOFFIN CO ATTORNEY	119,206	140,947	164,666	121,051	119,675	167,433	14,230	(258)	13,972																		

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Kentucky Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
1430	EASTERN KY UNIV	\$ 29,176	0.640783%
1440	MOREHEAD STATE UNIVERSITY	14,185	0.311542%
1445	MURRAY STATE UNIV	17,734	0.389490%
1450	NORTHERN KY UNIVERSITY	16,886	0.370876%
1465	WESTERN KENTUCKY UNIV	27,401	0.601797%
31040	ATTORNEY GENERALS OFFICE	25,123	0.551783%
31095	DEPT MILITARY AFFAIRS	45,087	0.990250%
35615	TRAN DEPT OF AVIATION	5,655	0.124199%
3801	KENTUCKY STATE UNIVERSITY	2,172	0.047701%
39079	COMMONWEALTH OF TECHNOL	17,280	0.379520%
50660	DEPT OF FISH & WILDLIFE	158,090	3.472112%
50665	COMM KY HORSE PARK	9,362	0.205611%
50670	DEPT OF PARKS	38,049	0.835663%
53729	OFF HUMAN RESOURCE MANAGE	105,781	2.323256%
54520	J&PS DEPT OF KY STATE POL	180,031	3.953989%
54527	J&PS DEPT OF CORRECTIONS	3,808,196	83.638937%
58676	DEPT OF INSURANCE	12,461	0.273687%
58680	DEPT OF ALCOHOL & BEVERA	40,468	0.888804%
		\$ <u>4,553,137</u>	<u>100.00000%</u>

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
014A	BRECKINRIDGE CO ATTORNEY	\$ 651	0.000565%
20025	JUDL ADM OFF OF THE COURT	2,802,668	2.433632%
39931	JEFFERSON CO CLERK	403,823	0.350650%
39932	JEFFERSON CO SHERIFF	94,152	0.081755%
39933	KENTON CO COURT CLERK	59,449	0.051621%
39934	KENTON CO SHERIFF	21,234	0.018438%
39935	CAMPBELL COUNTY CLERK	43,537	0.037805%
39936	CAMPBELL CO SHERIFF	16,562	0.014382%
39937	FAYETTE CO CLERK	156,506	0.135898%
39938	FAYETTE CO SHERIFF	91,790	0.079704%
39939	DAVISS CO CLERK	49,307	0.042814%
39940	DAVISS CO SHERIFF	7,607	0.006606%
39941	PIKE CO CLERK	23,641	0.020528%
39942	PIKE CO SHERIFF	30,937	0.026864%
39943	HARDIN COUNTY CLERK OFFIC	52,850	0.045891%
39944	HARDIN COUNTY SHERIFF	19,106	0.016590%
39945	WARREN COUNTY CLERKS OFF	48,600	0.042201%
39946	WARREN COUNTY SHERIFF	92,827	0.080604%
39947	BOONE COUNTY CLERK	51,103	0.044374%
39948	BOONE COUNTY SHERIFF	21,402	0.018584%
39949	CHRISTIAN COUNTY CLERK	23,876	0.020732%
39950	CHRISTIAN COUNTY SHERIFF	78,835	0.068455%
39951	MADISON COUNTY CLERK	42,904	0.037255%
39952	MADISON COUNTY SHERIFF	12,393	0.010762%
39961	BULLITT COUNTY CLERK	41,732	0.036237%
39962	BULLITT CO SHERIFF	27,266	0.023676%
A051	HENDERSON CO TOURIST COMM	3,376	0.002932%
A073	HOUSING AUTH OF PADUCAH	51,615	0.044819%
A113	MORGANFIELD HOUSING AUTH	2,136	0.001855%
A156	CITY OF ANCHORAGE	19,315	0.016772%
AB19	BELLEVUE/DAYTON FIRE	1,443	0.001253%
B008	BURLINGTON FIRE PRO DIST	2,023	0.001757%
B010	HOUSING AUTHORITY OF CATLETTSBURG	10,270	0.008918%
B015	CITY OF HILLVIEW	15,505	0.013464%
B017	PENNYRILE EMER ASST CTR	9,646	0.008376%
B018	W KY ED COOPERATIVE	17,414	0.015121%
B030	OWENBORO/DAV CO ECO DEV	14,454	0.012551%
B035	GTR FLEMING CO WATER COMM	5,100	0.004429%
B038	CITY OF HICKMAN	22,669	0.019684%
B042	HOUSING AUTH OF MAYFIELD	23,055	0.020019%
B043	GRAYSON CO CONSERV DIST	1,185	0.001029%
B045	CITY OF BELLEFONTE	170	0.000148%
B048	CITY OF HARLAN	41,109	0.035696%
B051	HENDERSON CITY/CO PLANNIN	14,409	0.012512%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
B052	HENRY CO WATER DIST #2	39,295	0.034121%
B054	CITY OF NORTONVILLE	2,661	0.002310%
B058	JOHNSON CO FISCAL COURT	74,988	0.065114%
B061	KNOX CO UTILITIES COMM	13,487	0.011711%
B072	LAKE BARKLEY TOUR COMM	1,797	0.001561%
B078	MARION CO WATER DISTRICT	13,481	0.011706%
B084	N MERCER WATER DISTRICT	18,574	0.016128%
B087	MONTGOMERY CO FIRE DIST	115,542	0.100329%
B097	KY RIVER REGIONAL JAIL	37,482	0.032547%
B098	PIKE CO SENIOR CITIZEN PR	16,953	0.014721%
B100	CITY OF SCIENCE HILL	1,989	0.001727%
B104	RUSSELL CO AMBULANCE SER	24,197	0.021011%
B106	NORTH SHELBY WATER CO	21,512	0.018680%
B109	CAMPBELL/TAYLOR CO I D A	3,944	0.003424%
B113	UNION CO ECONOMIC DEVELOP	3,748	0.003255%
B116	MONTICELLO/WAYNE TELE BOA	7,651	0.006643%
B118	WHITLEY CO CONSERV DIST	3,925	0.003408%
B124	HOPKINS-CHRIST CO PLANNIN	41,790	0.036287%
B156	LOU POLICE RETIRE FUND	4,509	0.003915%
B179	HOUSING AUTH OF BENTON	8,828	0.007666%
B230	RIVERPARK CTR OWENSBORO	24,392	0.021180%
B256	BUECHEL FIRE PROTECT DIST	1,419	0.001232%
B259	CITY OF LUDLOW	19,638	0.017052%
B356	CITY OF DOUGLASS HILLS	4,274	0.003711%
B456	ANCHORAGE FIRE PROTECTION	2,864	0.002487%
B656	LOUISVILLE AIRPORT AUTHOR	330,528	0.287007%
B756	LEGAL AID SOCIETY INC	90,823	0.078864%
B856	JEFF CO SOIL/CONSER DIST	1,785	0.001550%
B956	LAKE DREAMLAND FIRE DIST	1,569	0.001363%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	4,541	0.003943%
C079	JONATHAN CREEK WATER DIST	13,052	0.011333%
C087	CITY OF JEFFERSONVILLE	9,198	0.007987%
C106	CITY OF SIMPSONVILLE	26,389	0.022915%
C118	HOUSING AUTH OF CORBIN	14,668	0.012737%
C230	HOUSING AUTH OF OWENSBORO	51,069	0.044344%
C256	LOUISVILLE/JEFF CO METRO	6,771,853	5.880183%
D017	CALDWELL CO WATER DISTRIC	14,527	0.012614%
D025	WINCHESTER-CLARK COUNTY TOURISM	3,150	0.002735%
D052	CITY OF PLEASUREVILLE	1,020	0.000886%
D071	CITY OF LEWISBURG	8,532	0.007408%
D079	NORTH MARSHALL WATER DIST	21,416	0.018596%
D084	GTR H/MERCER PL&ZONING CO	2,587	0.002247%
D098	CITY OF COAL RUN VILLAGE	997	0.000866%
D113	UNION CO WATER DISTRICT	10,581	0.009188%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
D118	WHITLEY CO WATER DIST	8,020	0.006964%
D135	WESTERN FLEMING WATER DIS	8,365	0.007263%
G015	ZONETON FIRE PROT DIST	409	0.000355%
GS06	SHELBY CO SUB FIRE DIST	2,655	0.002305%
J001	ADAIR CO BD OF EDUCATION	148,378	0.128841%
J002	CITY OF SCOTTSVILLE	85,606	0.074334%
J003	CITY OF LAWRENCEBURG	95,515	0.082939%
J004	BALLARD CO BD OF ED	90,171	0.078298%
J005	GLASGOW BD OF EDUCATION	117,156	0.101730%
J006	BATH CO BD OF EDUC	124,718	0.108296%
J007	CITY OF MIDDLESBORO	67,209	0.058359%
J008	BOONE CO WATER DISTRICT	58,473	0.050773%
J009	BOURBON CO BD OF EDUCATIO	181,866	0.157920%
J010	FAIRVIEW BD OF EDUCATION	43,404	0.037689%
J011	DANVILLE CITY BD OF ED	131,483	0.114170%
J012	BRACKEN CO BD OF EDUC	56,538	0.049093%
J013	BREATHITT CO BD OF ED	133,890	0.116261%
J014	BRECKINRIDGE CO BD OF ED	185,731	0.161275%
J015	BULLITT CO BD OF ED	747,328	0.648925%
J016	BUTLER CO BD OF ED	116,278	0.100967%
J017	CALDWELL CO BD EDUCATION	126,016	0.109423%
J018	CALLOWAY CO BD OF EDUC	159,785	0.138745%
J019	SANITATION DISTRICT N0 1	622,943	0.540918%
J021	CARROLL CO BD OF ED	182,571	0.158532%
J022	CARTER CO BD OF ED	279,208	0.242444%
J023	CASEY CO BD OF ED	176,743	0.153471%
J024	CITY OF HOPKINSVILLE	180,936	0.157111%
J025	CLARK CO BD OF ED	285,467	0.247879%
J026	CLAY CO BD OF ED	214,107	0.185915%
J027	CLINTON CO BD OF ED	119,429	0.103704%
J028	CRITTENDEN CO BD OF ED	83,872	0.072828%
J029	CUMBERLAND CO BD OF ED	51,151	0.044415%
J030	DAVISS CO LIBRARY DIST	70,483	0.061202%
J031	EDMONSON CO BD OF EDUC	124,791	0.108360%
J032	ELLIOTT CO BD OF ED	56,864	0.049377%
J033	ESTILL CO CONSERVATION DI	1,547	0.001343%
J034	GREATER LEX CONV&VISITOR	59,809	0.051934%
J035	FLEMING CO BD OF ED	138,193	0.119997%
J037	CITY OF FRANKFORT	351,237	0.304989%
J038	FULTON COUNTY BD OF EDUC	29,079	0.025250%
J039	GALLATIN CO BD OF EDUC	114,970	0.099832%
J040	CITY OF LANCASTER	22,729	0.019736%
J041	WILLIAMSTOWN INDEPN DNT SC	70,179	0.060938%
J042	GRAVES CO LIBRARY	7,454	0.006473%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
J043	GRAYSON CO BD OF ED	252,493	0.219247%
J044	GREEN CO BD OF EDUCATION	114,365	0.099306%
J045	RUSSELL INDPT BD OF ED	128,939	0.111961%
J046	HANCOCK CO BD EDUCATION	120,411	0.104556%
J047	HARDIN CO SOIL CN DIST	967	0.000840%
J048	HARLAN CO BD OF EDUCATION	266,023	0.230995%
J049	HARRISON CO BD OF ED	181,483	0.157587%
J050	HART CO BD OF ED	146,984	0.127630%
J051	HENDERSON PUBLIC LIBRARY	41,579	0.036105%
J052	EMINENCE INDEP BD OF EDUC	40,234	0.034937%
J053	HICKMAN CO BD OF ED	45,800	0.039769%
J054	HOPKINS CO BD OF ED	451,499	0.392049%
J055	JACKSON CO BD OF ED	145,922	0.126708%
J056	JEFF CO METRO SEWER DIST	1,839,944	1.597673%
J057	JESSAMINE CO BD OF ED	523,857	0.454879%
J058	PAINTSVILLE GAS/WATER SYS	69,127	0.060025%
J059	KENTON COUNTY AIRPORT BD	842,604	0.731656%
J060	KNOTT CO BD OF EDUCATION	181,986	0.158023%
J061	KNOX CO BD OF EDUCATION	304,995	0.264836%
J062	LARUE CO PUBLIC LIBRARY	6,423	0.005577%
J063	CITY OF LONDON	109,933	0.095458%
J064	LAWRENCE CO BD OF ED	144,214	0.125225%
J065	LEE CO BD OF ED	65,254	0.056662%
J066	LESLIE CO BD OF ED	107,126	0.093021%
J067	CITY OF WHITESBURG	33,821	0.029368%
J068	ELEC PLT BD OF VANCEBURG	40,618	0.035270%
J069	LINCOLN CO BD OF EDUC	271,889	0.236088%
J070	LIVINGSTON CO BD OF ED	96,612	0.083891%
J071	LOGAN CO BD OF EDUCATION	200,386	0.174000%
J072	LYON CO. PUBLIC LIBRARY	4,596	0.003990%
J073	PADUCAH WATER WORKS	135,199	0.117397%
J074	MCCREARY CO BD OF EDUCATN	184,353	0.160079%
J075	MCLEAN CO BD OF ED	87,385	0.075879%
J076	MADISON CO BD OF ED	610,051	0.529724%
J077	MAGOFFIN CO BD OF ED	158,909	0.137985%
J078	MARION CO BD OF EDUCATION	180,444	0.156684%
J079	MARSHALL COUNTY BD OF ED	252,506	0.219258%
J080	MARTIN CO BD OF ED	162,168	0.140815%
J081	MASON CO BD OF ED	148,878	0.129275%
J082	MEADE CO PUBLIC LIBRARY	13,415	0.011648%
J083	MENIFEE CO BD OF ED	70,515	0.061230%
J084	CITY OF HARRODSBURG	121,687	0.105664%
J085	METCALFE CO BD OF ED	104,379	0.090635%
J086	MONROE CO BOARD OF ED	138,871	0.120586%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
J087	MT STERLING WATER WORKS	63,059	0.054756%
J088	MORGAN CO BD OF EDUCATION	137,205	0.119139%
J089	MUHLENBERG CO LIB BD DIST	21,533	0.018697%
J090	CITY OF BARDSTOWN	195,256	0.169546%
J091	NICHOLAS CO BD OF ED	69,423	0.060282%
J092	OHIO CO BD OF ED	255,974	0.222269%
J093	OLDHAM COUNTY BD OF ED	745,775	0.647577%
J094	OWEN CO BD OF ED	113,860	0.098868%
J095	OWSLEY CO BD OF EDUCATION	83,682	0.072664%
J096	PENDLETON CO BD OF ED	146,057	0.126825%
J097	HAZARD CITY SCHOOLS	43,095	0.037420%
J098	PIKE CO BD OF EDUCATION	661,534	0.574428%
J099	POWELL CO BD OF EDUCATION	148,429	0.128885%
J100	CITY OF SOMERSET	291,200	0.252856%
J101	ROBERTSON CO BD OF ED	22,634	0.019653%
J102	ROCKCASTLE CO BD OF ED	189,754	0.164769%
J103	ROWAN CO BD OF ED	227,145	0.197236%
J104	RUSSELL CO BD OF ED	192,780	0.167396%
J105	SCOTT CO BOARD OF ED	533,183	0.462977%
J106	SHELBY CO LIBRARY	13,914	0.012082%
J107	SIMPSON CO BD OF ED	187,909	0.163166%
J108	SPENCER CO BD OF EDUC	191,588	0.166361%
J109	TAYLOR CO BD OF ED	162,889	0.141441%
J110	TODD CO BD OF ED	135,268	0.117457%
J111	TRIGG CO BD OF ED	129,628	0.112559%
J112	TRIMBLE CO BD OF ED	80,072	0.069528%
J113	CITY OF MORGANFIELD	95,764	0.083155%
J115	SPRINGFIELD WATER & SEWER	33,268	0.028887%
J117	CITY OF SEBREE	12,630	0.010967%
J118	CITY OF CORBIN	78,342	0.068027%
J119	WOLFE CO BD OF EDUCATION	88,572	0.076909%
J120	WOODFORD CO BD OF ED	266,515	0.231422%
J124	PENNYRILE NAR TASK FORCE	4,315	0.003747%
J134	LEX-FAY CO HUM RIGHTS COM	8,616	0.007482%
J135	FLEMING CO EMS	14,768	0.012823%
J154	CITY OF EARLINGTON	11,029	0.009576%
J156	CITY OF JEFFERSONTOWN	139,595	0.121214%
J178	LEBANON HOUSING AUTHORITY	11,656	0.010121%
J179	MARSHALL CO TOURIST COMM	4,411	0.003830%
J190	CITY OF BLOOMFIELD	11,393	0.009893%
J200	SOMERSET-PULASKI CONV & V	5,656	0.004911%
J203	FRONTIER HOUSING INC	25,523	0.022163%
J205	GEORGETOWN-SCOTT CO P COM	21,040	0.018270%
J210	BOYD CO AMBULANCE SERVICE	2,309	0.002005%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
J214	COMM ACTION SOUTHERN KY	233,471	0.202729%
J217	CITY OF PROVIDENCE	71,567	0.062144%
J219	CAMPBELL CO PUBLIC LIBRAR	83,100	0.072158%
J224	HOUSING AUTH OF HOPKINSVL	47,488	0.041235%
J234	LFUC HOUSING AUTHORITY	134,755	0.117011%
J256	CITY OF ST MATTHEWS	65,687	0.057037%
J259	CITY OF PARK HILLS	4,878	0.004236%
J305	SCOTT CO SOIL CONSER DIST	4,363	0.003789%
J310	CANNONSBURG WATER DIST	18,500	0.016064%
J314	BOWL GRN WARREN AIRPRT BD	9,103	0.007905%
J317	PROVIDENCE MUN HOUSING AU	5,801	0.005037%
J319	CITY OF ALEXANDRIA	27,558	0.023929%
J324	CITY OF OAK GROVE	42,737	0.037110%
J334	CENTRAL KY ED COOPERATIVE	5,593	0.004857%
J356	CITY OF WEST BUECHEL	12,162	0.010561%
J359	CITY OF FORT WRIGHT	12,273	0.010657%
J405	GEORGETOWN HOUSING AUTHOR	28,639	0.024868%
J414	WARREN CO PLANNING COMM	30,360	0.026363%
J417	WEBSTER CO CONSER DIST	2,038	0.001770%
J419	CITY OF COLD SPRING	13,610	0.011818%
J424	CITY OF CROFTON	2,003	0.001739%
J434	KY LEAGUE OF CITIES	239,301	0.207792%
J456	CITY OF SHIVELY	29,424	0.025550%
J459	N KY AREA PLAN COMMISSION	127,522	0.110731%
J510	CITY OF CATLETTSBURG	16,493	0.014321%
J514	BARREN RIVER AREA DEV	65,913	0.057234%
J519	NORTHERN KY COOP ED SER	42,748	0.037119%
J524	HOPKINSVILLE S W AUTHORI	101,853	0.088442%
J534	BLUEGRASS AREA DEV DISRIC	161,557	0.140284%
J556	LOUISVILLE CONV BUREAU	217,084	0.188500%
J559	CITY OF CRESCENT SPRINGS	14,489	0.012581%
J610	BOYD CO CONSERVATION DIST	1,680	0.001458%
J614	BOWL GRN CONV & VISIT BUR	17,850	0.015500%
J619	CITY OF FORT THOMAS	80,421	0.069832%
J656	OHIO VALLEY ED COOP	95,084	0.082564%
J710	BIG SANDY WATER DISTRICT	15,770	0.013693%
J714	BOWLING GR/WARREN COMM ED	16,967	0.014733%
J719	CITY OF SOUTHGATE	15,915	0.013819%
J756	CITY OF PROSPECT	15,183	0.013184%
J759	N KY COMMUNITY ACT COMM	142,699	0.123910%
J810	HOUSING AUTH OF ASHLAND	25,283	0.021954%
J814	HOUSING AUTH BOWLING GRN	72,945	0.063340%
J819	CITY OF BELLEVUE	29,528	0.025640%
J834	KY LEGAL SERVICE PROGRAMS	14,879	0.012920%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
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County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
J856	LOUISVILLE WATER COMPANY	1,426,769	1.238902%
J859	CITY OF VILLA HILLS	13,537	0.011755%
J910	SANITATION DISTRICT #4	18,045	0.015669%
J914	BOWLING GRN HUM RIGHT COM	3,333	0.002894%
J919	CITY OF DAYTON	18,289	0.015881%
J956	OKOLONA FIRE DISTRICT	1,776	0.001542%
J959	CITY OF INDEPENDENCE	36,798	0.031953%
K001	CITY OF COLUMBIA	26,525	0.023033%
K002	ALLEN CO BD OF ED	180,026	0.156321%
K003	ANDERSON CO BD OF ED	201,332	0.174822%
K004	CITY OF WICKLIFFE	10,313	0.008955%
K005	BARREN CO BD OF EDUCATION	338,872	0.294251%
K006	CITY OF OWINGSVILLE	19,564	0.016988%
K007	BELL CO BD OF ED	190,258	0.165206%
K009	PARIS BD OF EDUCATION	51,733	0.044921%
K010	CITY OF ASHLAND	363,928	0.316009%
K011	CITY OF DANVILLE	129,263	0.112242%
K012	AUGUSTA BD OF ED	13,660	0.011862%
K013	JACKSON CITY SCHOOLS	28,323	0.024594%
K014	CLOVERPORT INDEPENDENT SC	30,987	0.026907%
K015	BULLITT CO PUBLIC LIBRARY	64,633	0.056123%
K016	CITY OF MORGANTOWN	37,007	0.032134%
K017	GEORGE COON PUBLIC LIBRAR	6,932	0.006020%
K018	CITY OF MURRAY	174,232	0.151291%
K019	CITY OF NEWPORT	100,623	0.087374%
K020	CARLISLE CO BD OF ED	41,513	0.036047%
K021	CARROLL CO PUBLIC LIBRARY	17,326	0.015045%
K022	CARTER CO EMER AMBUL DIST	91,152	0.079150%
K023	CASEY CO AMBULANCE SERV	17,237	0.014967%
K025	CLARK CO LIBRARY BD	36,847	0.031995%
K026	CITY OF MANCHESTER	43,103	0.037427%
K027	CLINTON CO PUBLIC LIBRARY	2,733	0.002373%
K028	CITY OF MARION	40,551	0.035211%
K029	CITY OF BURKESVILLE	26,465	0.022980%
K030	OWENSBORO BD OF ED	353,929	0.307326%
K032	ELLIOTT CO AMB SERVICE	3,747	0.003253%
K033	ESTILL CO BD OF EDUCATION	149,634	0.129931%
K034	LEX/FAYETTE URBAN CO GOVT	3,681,842	3.197043%
K035	LICKING VALLEY COM ACTION	90,299	0.078409%
K036	FLOYD CO SCHOOLS	402,908	0.349856%
K038	FULTON CITY SCHOOLS	29,459	0.025580%
K039	GALLATIN CO PUBLIC LIB	8,282	0.007192%
K040	GARRARD CO BD OF ED	150,261	0.130476%
K041	CITY OF WILLIAMSTOWN	80,282	0.069711%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
K042	GRAVES CO BD OF ED	279,798	0.242956%
K043	CITY OF LEITCHFIELD	62,330	0.054123%
K044	CITY OF GREENSBURG	29,487	0.025604%
K045	GREENUP CO BD OF ED	193,470	0.167995%
K046	CITY OF HAWESVILLE	17,266	0.014993%
K047	HARDIN CO BD OF ED	907,073	0.787636%
K048	HARLAN INDEPENDENT SCHOOL	33,784	0.029336%
K049	CITY OF CYNTHIANA	61,006	0.052973%
K050	CAVERNA INDEPENDENT SCH	46,311	0.040213%
K052	HENRY CO BD OF EDUCATION	126,965	0.110248%
K055	JACKSON CO CONSERV DIST	1,895	0.001645%
K057	JESSAMINE CO PUBLIC LIBRA	54,035	0.046920%
K058	JOHNSON CO BD OF ED	213,445	0.185340%
K060	LKLP COMM ACTION COUNCIL	413,319	0.358896%
K061	BARBOURVILLE CITY SCHOOLS	30,137	0.026169%
K062	LARUE CO BD OF EDUCATION	138,235	0.120033%
K063	LONDON UTILITY COMM	68,330	0.059333%
K064	CITY OF LOUISA	23,126	0.020081%
K065	CITY OF BEATTYVILLE	28,878	0.025075%
K066	LESLIE CO PUBLIC LIBRARY	11,897	0.010331%
K067	LETCHER CO BD OF ED	212,450	0.184476%
K068	LEWIS CO BD OF ED	127,986	0.111134%
K069	LINCOLN CO PUBLIC LIBRARY	8,292	0.007200%
K070	LIVINGSTON CO CONSERV DIS	1,830	0.001589%
K071	CITY OF RUSSELLVILLE	88,716	0.077034%
K072	LYON CO BD OF EDUCATION	56,980	0.049477%
K073	PADUCAH BOARD OF ED	232,840	0.202181%
K074	MCCREARY CO WATER DIST	50,354	0.043724%
K075	CITY OF CALHOUN	13,228	0.011486%
K077	MAGOFFIN CO LIBRARY	2,716	0.002358%
K078	CITY OF LEBANON	63,102	0.054793%
K079	CITY OF BENTON	69,383	0.060247%
K080	MARTIN COUNTY LIBRARY	8,802	0.007643%
K081	MAYSVILLE UTILITY COMM	36,467	0.031665%
K082	CITY OF MULDRAUGH	13,665	0.011866%
K083	CITY OF FRENCHBURG	11,476	0.009965%
K085	METCALFE HEALTH CARE CTN	82,356	0.071512%
K086	MONROE CO CONSERV DIST	2,508	0.002178%
K087	MONTGOMERY CO BD OF ED	271,195	0.235486%
K088	GATEWAY COMM SER ORGANIZ	114,034	0.099019%
K089	MUHLENBERG CO BD OF ED	334,913	0.290814%
K090	NELSON COUNTY BD OF ED	283,017	0.245751%
K091	CITY OF CARLISLE	30,195	0.026219%
K092	OHIO CO LIBRARY	15,618	0.013562%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
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County Employees Retirement System (Non-Hazardous)

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Employer <u>Code</u>	<u>Employer Name</u>	2017 Actual Employer <u>Contributions</u>	2017 Employer Allocation <u>Percentage</u>
K093	OLDHAM CO LIBRARY BD	38,641	0.033553%
K094	OWEN CO PUBLIC LIBRARY	9,123	0.007922%
K095	OWSLEY CO PUBLIC LIBRARY	3,951	0.003430%
K096	PENDLETON CO LIBRARY	10,140	0.008805%
K097	PERRY CO BD OF EDUCATION	300,451	0.260889%
K098	PIKEVILLE INDEPENDENT SCH	62,634	0.054387%
K099	CITY OF STANTON	10,450	0.009074%
K100	SOMERSET BD OF EDUCATION	81,621	0.070874%
K101	CITY OF MOUNT OLIVET	615	0.000534%
K102	ROCKCASTLE CONSERV DIST	1,079	0.000936%
K103	CITY OF MOREHEAD	64,004	0.055576%
K104	RUSSELL CO CONS DIST	1,381	0.001199%
K105	CITY OF GEORGETOWN	147,812	0.128349%
K106	CITY OF SHELBYVILLE	66,076	0.057376%
K107	FRANKLIN/SIMPSON PARKS BD	7,735	0.006716%
K108	CITY OF TAYLORSVILLE	36,440	0.031642%
K109	CAMPBELLSVLE MUN WTR&SEWR	65,271	0.056676%
K110	TODD COUNTY WATER DIST	15,726	0.013655%
K111	CITY OF CADIZ	45,368	0.039395%
K112	TRIMBLE CO LIBRARY	8,102	0.007035%
K113	UNION CO BD OF EDUCATION	165,894	0.144050%
K114	CITY OF BOWLING GREEN	482,954	0.419362%
K115	CITY OF SPRINGFIELD	27,846	0.024180%
K116	WAYNE CO BD OF ED	203,831	0.176992%
K117	WEBSTER CO PUBLIC LIBRARY	7,191	0.006244%
K118	WHITLEY CO BD OF ED	290,193	0.251983%
K119	WOLFE COUNTY LIBRARY	2,748	0.002386%
K120	CITY OF VERSAILLES	101,667	0.088281%
K137	KY MAGISTRATES/COMM ASSOC	7,426	0.006448%
K141	GRANT CO PLANNING COMM	2,386	0.002072%
K181	WESTERN LEWIS-RECTORVILLE	9,170	0.007962%
K214	GREEN RIVER EDUC COOP	14,543	0.012628%
K219	NORTHERN KY WATER SER DIS	369,204	0.320590%
K237	KY CO JUDGE/EX ASSOC	8,182	0.007104%
K256	JEFFERSONTOWN FIRE DIST	1,875	0.001628%
K314	KY LEGAL AID	78,016	0.067744%
K315	MT WASHINGTON FIRE P DIST	2,612	0.002268%
K319	CITY OF SILVER GROVE	4,132	0.003588%
K337	KY COUNCIL OF ADD'S	4,064	0.003529%
K356	ST MATTHEWS FIRE DIST.	2,923	0.002538%
K414	CITY OF SMITHS GROVE	1,678	0.001457%
K459	CITY OF LAKESIDE PARK	1,762	0.001530%
K519	CITY OF MELBOURNE	1,522	0.001322%
K559	CITY OF TAYLOR MILL	24,102	0.020929%

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County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
K614	WARREN CO PUBLIC LIBRARY	55,481	0.048175%
K619	CAMPBELL CO CONS DISPATCH	58,852	0.051103%
K659	CITY OF EDGEWOOD	31,302	0.027180%
K719	CENTRAL CAMPBELL CO FIRE	1,401	0.001217%
K759	LAKESIDE/CRESTVIEWHLS POL	2,502	0.002173%
K856	HIGHVIEW FIRE DISTRICT	2,338	0.002030%
K859	CITY OF FORT MITCHELL	31,665	0.027495%
K959	HOUSING AUTH OF COVINGTON	73,846	0.064123%
L002	ALLEN CO CONSERVATION DIS	530	0.000460%
L003	ANDERSON PUBLIC LIBRARY	12,692	0.011021%
L004	CITY OF BARLOW	5,834	0.005066%
L005	CITY OF GLASGOW	142,597	0.123821%
L006	BATH CO WATER DISTRICT	17,194	0.014930%
L007	BELL CO COURT CLERK	11,029	0.009576%
L008	BOONE CO BD OF ED	1,222,231	1.061296%
L009	CITY OF PARIS	189,847	0.164849%
L010	FIVCO AREA DEVELOPMT DIST	41,104	0.035692%
L011	DANVILLE BOYLE CO REC	6,711	0.005827%
L012	BRACKEN COUNTY PUB LIBRAR	5,495	0.004771%
L013	BREATHITT CO PUBLIC LIB	7,919	0.006877%
L014	BRECKINRIDGE CO CLERK OFF	14,392	0.012497%
L015	CITY OF MT WASHINGTON	84,016	0.072953%
L016	BUTLER CO AMBULANCE SVC	20,954	0.018195%
L018	MURRAY PUBLIC SCHOOLS	149,220	0.129571%
L021	CITY OF CARROLLTON	58,311	0.050633%
L022	NORTHEAST KY CAA	109,567	0.095140%
L023	CITY OF LIBERTY	34,971	0.030366%
L024	HOPKINSVLE CHRIST LIBRARY	10,942	0.009501%
L025	CITY OF WINCHESTER	101,041	0.087737%
L026	DANIEL BOONE COMM AGENCY	135,971	0.118068%
L027	CITY OF ALBANY	56,307	0.048893%
L028	CRITTENDEN/LIV CO WAT DIS	22,033	0.019131%
L029	CUMBERLAND CO SOIL & WAT	1,274	0.001106%
L031	EDMONSON CO AMBULANCE DIS	9,896	0.008593%
L032	SANDY HOOK WATER DISTRICT	8,284	0.007193%
L033	CITY OF IRVINE	22,318	0.019379%
L035	CITY OF FLEMINGSBURG	30,625	0.026592%
L036	FLOYD CO LIBRARY	17,778	0.015437%
L038	FULTON CO LIBRARY	5,873	0.005100%
L039	CITY OF WARSAW	8,228	0.007145%
L041	GRANT CO PUBLIC LIBRARY	19,292	0.016752%
L042	MAYFIELD CITY SCHOOLS	137,806	0.119661%
L043	LEITCHFIELD UTILITY COMM	53,099	0.046107%
L044	GREEN CO AMBULANCE SVC	11,186	0.009713%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
L045	RACELAND BOARD OF EDUC	47,917	0.041608%
L046	HANCOCK CO PUBLIC LIBRARY	8,966	0.007785%
L047	WEST POINT INDEPENDENT SC	7,765	0.006743%
L049	CYNTHIANA/HARRISON LIBRAR	11,346	0.009852%
L050	CITY OF MUNFORDVILLE	16,309	0.014162%
L051	HENDERSON CO WATER DIST	19,396	0.016842%
L052	CITY OF EMINENCE	15,796	0.013716%
L054	DAWSON SPRINGS PUBLIC SCH	39,288	0.034115%
L057	CITY OF NICHOLASVILLE	232,517	0.201901%
L058	PAINTSVILLE BD OF ED	40,955	0.035563%
L060	KNOTT CO SOIL CONV DIST	1,301	0.001129%
L061	CITY OF BARBOURVILLE	24,290	0.021092%
L062	CITY OF HODGENVILLE	42,554	0.036950%
L063	LAUREL CO PUBLIC LIB DIST	37,399	0.032474%
L064	LOUISA WATER & SEWER COMM	22,653	0.019670%
L065	LEE CO PUBLIC LIBRARY	3,416	0.002967%
L066	CITY OF HYDEN	5,620	0.004880%
L067	LETCHER COUNTY CONS DIST	1,370	0.001189%
L068	HOUSING AUTH OF VANCEBURG	3,948	0.003428%
L069	STANFORD WATER COMMISSION	24,012	0.020850%
L071	RUSSELLVILLE CITY SCHOOLS	62,824	0.054552%
L072	CITY OF EDDYVILLE	18,296	0.015887%
L073	CITY OF PADUCAH	369,657	0.320983%
L074	HOUSING AUTH MCREARY CO	6,694	0.005813%
L075	CITY OF LIVERMORE	8,324	0.007228%
L076	BEREA BD OF ED	74,369	0.064577%
L077	CITY OF SALYERSVILLE	33,998	0.029522%
L078	MARION FREE PUBLIC LIBRAR	12,686	0.011016%
L079	MARSHALL CO SOIL & WATER	1,309	0.001137%
L080	MARTIN CO CONSERV DIST	1,082	0.000940%
L082	MEADE CO BD OF ED	301,933	0.262176%
L083	MENIFEE CO PUBLIC LIBRARY	2,212	0.001921%
L084	BURGIN INDEPENDENT SCH	26,241	0.022786%
L085	METCALFE CO PUBLIC LIB	6,249	0.005426%
L086	CITY OF TOMPKINSVILLE	32,002	0.027788%
L087	MONTGOMERY CO SAN DIST #2	2,663	0.002313%
L088	MORGAN COUNTY LIBRARY	5,469	0.004749%
L090	CITY OF NEW HAVEN	4,707	0.004087%
L091	NICHOLAS COUNTY LIBRARY	2,550	0.002214%
L092	OHIO CO WATER DIST	35,414	0.030751%
L093	LAGRANGE UTILITY COMM	21,922	0.019035%
L096	PENDLETON COUNTY WATER	14,623	0.012697%
L099	POWELLS VALLEY WATER DIST	11,196	0.009722%
L100	SCIENCE HILL BD OF ED	24,203	0.021016%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
L102	CITY OF MOUNT VERNON	56,182	0.048784%
L103	MOREHEAD UTILITY PLANT BD	79,209	0.068779%
L104	LAKE CUMBERLAND ADD	132,631	0.115167%
L105	GEORGETOWN/SCOTT CO PARKS	36,013	0.031271%
L106	TRIPLE S PLANNING & ZONIN	5,718	0.004966%
L107	CITY OF FRANKLIN	104,016	0.090320%
L108	SPENCER CO FIRE DIST	1,346	0.001169%
L109	CAMPBELLSVILLE CITY SCHOO	65,772	0.057112%
L110	CITY OF ELKTON	21,802	0.018932%
L111	HOUSING AUTH OF CADIZ	7,306	0.006344%
L112	CITY OF BEDFORD	3,013	0.002616%
L113	UNION CO PLANNING COMM	5,008	0.004348%
L114	WARREN COUNTY BD OF ED	773,643	0.671775%
L115	WASHINGTON CO SCHOOLS	99,270	0.086199%
L118	CORBIN BD OF ED	140,994	0.122429%
L119	CITY OF CAMPTON	19,964	0.017335%
L120	FALLING SPRINGS ARTS	22,280	0.019346%
L141	CORINTH WATER DISTRICT	6,083	0.005282%
L156	CITY OF LYNDON	8,228	0.007144%
L159	ELSMERE FIRE PROTECTION	2,097	0.001821%
L256	CITY OF HURSTBOURNE	6,095	0.005292%
L356	EASTWOOD FIRE PROT DIST	1,706	0.001481%
L656	FERN CREEK FIRE PROT DIST	2,722	0.002364%
L756	PLEASURE RIDGE PARK FIRE	10,673	0.009267%
L959	NORTHERN KY CONV CTR CORP	58,703	0.050974%
M001	COLUMBIA/ADAIR UTILITIES	44,194	0.038375%
M003	LAWBG-ANDERSON PLAN COMM	642	0.000558%
M005	GLASGOW WATER COMPANY	98,753	0.085750%
M006	GATEWAY AREA DEV DISTRICT	28,986	0.025169%
M007	MIDDLESBORO CITY SCHOOL	68,170	0.059194%
M008	WALTON/VERONA BD OF ED	97,382	0.084560%
M009	PARIS BOURBON CO LIBRARY	14,948	0.012980%
M010	BOYD CO BD OF ED	258,362	0.224343%
M011	BOYLE COUNTY BD OF EDUC	129,930	0.112821%
M012	EAST PENDLETON WATER DIST	12,794	0.011109%
M013	BREATHITT CO SOIL CONSERV	1,183	0.001028%
M014	CITY OF HARDINSBURG	14,063	0.012211%
M015	BULLITT CO FISCAL COURT	247,159	0.214615%
M017	CITY OF FREDONIA	2,446	0.002124%
M018	CALLOWAY CO PUBLIC LIBRAR	15,943	0.013844%
M019	CAMPBELL CO COURTHOUSE	2,988	0.002594%
M020	CITY OF BARDWELL	17,161	0.014902%
M021	CARROLL CO WATER DISTRICT	19,213	0.016683%
M022	CITY OF OLIVE HILL	41,401	0.035949%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
M023	E CASEY CO WATER DISTRICT	11,653	0.010119%
M024	CHRISTIAN CO BD OF ED	589,201	0.511619%
M025	WINCHESTER MUNICIPAL UTIL	139,644	0.121256%
M026	CLAY COUNTY 911 BOARD	11,530	0.010012%
M027	HOUSING AUTH OF ALBANY	7,218	0.006267%
M029	CUMBERLAND CO FISCAL CT	47,854	0.041553%
M030	DAVISS CO BD OF EDUC	734,096	0.637435%
M031	EDMONSON CO CONSERV DIST	712	0.000619%
M033	IRVINE MUNICIPAL UTILITY	28,609	0.024842%
M034	FAYETTE CO BD EDUCATION	2,564,719	2.227015%
M035	FLEMING COUNTY LIBRARY	7,762	0.006740%
M037	FRANKLIN CO BD OF ED	435,872	0.378479%
M038	HICKMAN/FULTON RIV PRT AU	15,254	0.013246%
M039	GALLATIN CO WATER DIS	11,639	0.010106%
M040	GARRARD CO PUBLIC LIBRARY	7,072	0.006141%
M041	GRANT CO BD OF ED	255,470	0.221831%
M042	CITY OF MAYFIELD	38,896	0.033774%
M043	CITY OF CANEYVILLE	6,810	0.005913%
M044	GREEN/TAYLOR WATER DIST	19,036	0.016529%
M045	CITY OF FLATWOODS	48,833	0.042403%
M046	CITY OF LEWISPORT	27,440	0.023826%
M047	HARDIN CO PUBLIC LIBRARY	16,797	0.014586%
M048	CITY OF BENHAM	8,769	0.007615%
M049	HARRISON CO CONSERVA DIST	1,466	0.001273%
M050	HART CO CONSERVATION DIST	1,882	0.001634%
M051	HENDERSON CO BD OF ED	454,017	0.394236%
M052	HENRY CO LIBRARY	8,489	0.007372%
M054	CITY OF DAWSON SPRINGS	22,926	0.019907%
M056	JEFF CO MED CTR STM & CHL	64,965	0.056411%
M057	NICH-VLE/JESS CO PK & REC	12,211	0.010603%
M058	CITY OF PAINTSVILLE	119,365	0.103648%
M059	KENTON COUNTY FISCAL CT	367,639	0.319231%
M060	CITY OF HINDMAN	5,366	0.004659%
M061	KNOX CO E M S	49,388	0.042885%
M062	LARUE CO WATER DIST #1	15,863	0.013774%
M064	HOUSING AUTH/ LAWRENCE CO	6,654	0.005777%
M065	LEE CO SOIL CONSERV DIST	1,920	0.001667%
M067	JENKINS BD OF ED	26,919	0.023374%
M068	CITY OF VANCEBURG	18,360	0.015943%
M069	CITY OF STANFORD	2,870	0.002492%
M070	LEDBETTER WATER DISTRICT	10,111	0.008780%
M073	W MCCRACKEN CO WATER DIST	5,766	0.005006%
M075	CITY OF SACRAMENTO	7,526	0.006535%
M076	CITY OF RICHMOND	204,413	0.177497%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
M077	MAGOFFIN CO COURT CLERK	10,381	0.009014%
M078	LEBANON WATER WORKS	28,928	0.025119%
M079	MARSHALL CO REF DISP DIST	28,108	0.024407%
M081	CITY OF MAYSVILLE	133,339	0.115782%
M082	CITY OF BRANDENBURG	27,068	0.023504%
M084	MERCER CO BOARD OF ED	153,743	0.133499%
M085	CITY OF EDMONTON	29,466	0.025586%
M087	MT STERL/MONTGOMERY LIB	13,969	0.012130%
M088	MORGAN CO CONSERVAT DIST	1,492	0.001296%
M090	BARDSTOWN BD OF ED	200,136	0.173784%
M091	NICHOLAS CO WATER DIST	5,760	0.005002%
M092	CITY OF BEAVER DAM	30,345	0.026349%
M093	OLDHAM CO WATER DIST	40,351	0.035037%
M096	CITY OF FALMOUTH	31,626	0.027462%
M097	E KY CONCEN EMPLOY PRO	93,280	0.080997%
M098	PIKE CO HOUSING AUTHORITY	14,602	0.012679%
M099	BEECH FORK WATER COMM	13,360	0.011601%
M100	PULASKI CO BD OF ED	512,109	0.444678%
M104	RUSSELL CO PUBLIC LIBRARY	10,557	0.009167%
M105	SCOTT COUNTY LIBRARY	39,614	0.034398%
M106	SHELBY CO BD OF ED	411,825	0.357599%
M107	FRANKLIN ELECTRIC PLNT BD	44,479	0.038623%
M108	SPENCER CO PUBLIC LIB	7,648	0.006641%
M109	CITY OF CAMPBELLSVILLE	108,858	0.094524%
M110	CITY OF GUTHRIE	11,753	0.010206%
M111	TRIGG CO CONS DISTRICT	1,350	0.001172%
M112	CITY OF MILTON	12,034	0.010449%
M113	CITY OF STURGIS	20,783	0.018046%
M115	WASHINGTON CO LIBRARY BD	6,163	0.005351%
M116	WAYNE CO PUBLIC LIBRARY	10,752	0.009336%
M117	WEBSTER CO BD OF ED	137,925	0.119764%
M118	WHITLEY CO FISCAL COURT	169,063	0.146802%
M119	WOLFE CO FISCAL COURT	49,871	0.043305%
M120	WOODFORD COUNTY LIBRARY	23,886	0.020740%
M215	SHEPHER/BULLIT CO TOURIST	18,404	0.015981%
M315	CITY OF PIONEER VILLAGE	1,697	0.001474%
M356	MIDDLETOWN FIRE PROT DIST	2,971	0.002580%
M415	BULLITT CO SANITATION DIS	17,385	0.015096%
N001	ADAIR CO CONSERVATION DIS	2,704	0.002348%
N006	HOUSING AUTH OWINGSVILLE	4,843	0.004206%
N007	PINEVILLE BD OF EDUCATION	21,996	0.019100%
N008	CITY OF FLORENCE	193,567	0.168079%
N009	CITY OF MILLERSBURG	1,351	0.001173%
N010	BOYD CO PUBLIC LIBRARY	29,338	0.025475%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
N011	CITY OF PERRYVILLE	2,687	0.002333%
N012	CITY OF BROOKSVILLE	11,587	0.010061%
N013	MIDDLE KY COMM ACT PART	103,905	0.090223%
N014	CITY OF IRVINGTON	14,345	0.012456%
N015	BULLITT CO CONSERVAT DIST	1,663	0.001444%
N017	PRINCETON ELECTRIC PL BD	56,916	0.049422%
N018	MURRAY/CALLOWAY CO AIRPRT	2,121	0.001841%
N020	CARLISLE CO SANIT DIST 1	3,541	0.003075%
N021	CARROLLTON UTILITIES COMM	69,615	0.060449%
N022	CITY OF GRAYSON	33,806	0.029354%
N025	EAST CLARK CO WATER DIST	11,572	0.010048%
N029	CUMBERLAND CO PUBLIC LIB	3,616	0.003140%
N033	ESTILL CO WATER DIST NO 1	13,482	0.011707%
N035	HOUSING AUTH FLEMINGSBURG	2,514	0.002183%
N036	PRESTONSBURG CITY UTIL	133,416	0.115848%
N037	FRANKFORT INDEP SCHOOLS	63,973	0.055550%
N038	HOUSING AUTH OF HICKMAN	9,234	0.008018%
N041	BULLOCK PEN WATER DIST	34,327	0.029807%
N042	PURCHASE AREA DEV DIST	100,774	0.087505%
N043	GRAYSON CO LIBRARY	11,558	0.010036%
N044	HOUSING AUTH OF GREENSBUR	1,707	0.001483%
N045	KENTUCKY ED DEV CORP	40,550	0.035211%
N047	ELIZABETHTOWN BD OF EDUC	137,259	0.119186%
N049	CYNTHIANA HARRISON CO JPC	4,408	0.003828%
N050	CITY OF HORSE CAVE	15,002	0.013027%
N051	CITY OF HENDERSON	339,176	0.294516%
N052	CITY OF NEW CASTLE	5,783	0.005021%
N054	CITY OF MADISONVILLE	349,204	0.303223%
N057	NICHOLASVILLE HOUSING AUT	1,395	0.001211%
N058	JOHNSON CO LIBRARY	10,763	0.009345%
N060	KNOTT CO WATER & SEWER	19,886	0.017268%
N061	KNOX CO SOIL CONSERV DIS	1,699	0.001475%
N063	CUMBERLAND VAL AREA DEV	50,446	0.043804%
N065	THREE FORKS REG JAIL	41,175	0.035754%
N067	HOUSING ORIENTED MINISTRI	16,223	0.014087%
N068	GAR,QUI,KY-O-HTS WTR DIST	10,379	0.009013%
N069	CITY OF CRAB ORCHARD	3,132	0.002719%
N071	CITY OF AUBURN	14,992	0.013018%
N072	LYON CO AMBULANCE SERVICE	26,140	0.022698%
N075	CITY OF ISLAND	5,512	0.004786%
N076	MADISON CO EMS	4,770	0.004142%
N077	MAGOFFIN CO WATER DIST	14,063	0.012211%
N078	CENTRAL KY COMM ACTION	223,814	0.194344%
N079	BENTON ELECTRIC SYSTEM	35,107	0.030484%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
N080	MARTIN CO WATER DISTRICT	28,813	0.025020%
N081	BUFFALO TRACE AR DEV DIST	65,174	0.056592%
N082	MEADE CO WATER DISTRICT	19,816	0.017207%
N084	MERCER CO PUBLIC LIBRARY	18,526	0.016087%
N085	METCALFE CO CONSERV DIST	1,728	0.001500%
N087	CITY OF MT STERLING	41,819	0.036313%
N088	MORGAN CO AMBULANCE SERV	16,649	0.014456%
N089	MUHLENBERG CO WATER DIST	31,644	0.027477%
N090	BARDSTOWN-NELSON CO TOURI	7,214	0.006264%
N092	CITY OF HARTFORD	36,480	0.031677%
N093	CITY OF LAGRANGE	26,267	0.022809%
N094	CITY OF OWENTON	5,714	0.004962%
N097	KY VALLEY ED COOPERATIVE	9,594	0.008331%
N098	PIKE CO LIBRARY DISTRICT	25,971	0.022552%
N099	CITY OF CLAY CITY	5,558	0.004826%
N100	CITY OF BURNSIDE	9,159	0.007953%
N103	HOUSING AUTH OF MOREHEAD	16,204	0.014071%
N104	CITY OF JAMESTOWN	45,315	0.039348%
N106	W SHELBY WATER DISTRICT	9,085	0.007889%
N107	SIMPSON CO CONSER DIST	1,107	0.000961%
N110	LOGAN/TODD REG. WATER COM	20,411	0.017724%
N111	BARKLEY LAKE WATER DIST	30,852	0.026790%
N112	TRIMBLE CO WATER DIST	8,816	0.007655%
N113	UNION CO LIBRARY BD	14,053	0.012203%
N114	BOWLING GRN MUNICIPAL UTI	584,047	0.507144%
N115	WASHINGTON CO CONSER DIST	1,218	0.001057%
N116	MONTICELLO UTILITY COMM	51,178	0.044439%
N117	CITY OF DIXON	3,257	0.002828%
N118	CITY OF WILLIAMSBURG	84,908	0.073728%
N119	WOLFE CO CONSER DISTRICT	1,737	0.001509%
N120	WOODFORD CO PLAN ZONING	11,220	0.009742%
N959	N KY CONV & VISITORS BUR	53,694	0.046624%
P001	HOUSING AUTH OF COLUMBIA	6,557	0.005694%
P005	GLASGOW ELECTRIC PLANT BD	175,885	0.152725%
P006	BATH COUNTY E.M.S.	28,078	0.024381%
P007	CITY OF PINEVILLE	11,407	0.009905%
P008	BOONE CO PLANNING COMM	47,416	0.041172%
P009	HOUSING AUTHORITY PARIS	12,989	0.011279%
P010	REGIONAL PUBLIC SAFETY	32,939	0.028601%
P011	CITY OF JUNCTION CITY	9,542	0.008285%
P013	CITY OF JACKSON	57,023	0.049515%
P014	BRECKINRIDGE CO PUBLIC LI	8,395	0.007290%
P015	CITY OF LEBANON JUNCTION	8,355	0.007255%
P017	PRINCETON WATER/WASTEWATE	34,599	0.030043%

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County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
P018	MURRAY/CALLOWAY TRANS AUT	21,675	0.018821%
P022	RATTLESNAKE RIDGE WATER	25,266	0.021939%
P025	CLARK CO CONSVATION DIST	1,257	0.001092%
P033	ESTILL COUNTY EMS	-	0.000000%
P035	FLEMING CO DISPATCH	7,465	0.006482%
P037	COMMUNITY ACTION KENTUCKY	25,857	0.022452%
P038	HICKMAN ELECTRIC SYSTEM	18,465	0.016033%
P041	CITY OF DRY RIDGE	17,896	0.015540%
P043	CITY OF CLARKSON	4,662	0.004048%
P045	GREENUP CO ENVIR COMM	7,318	0.006354%
P047	CITY OF WEST POINT	11,651	0.010116%
P048	HARLAN COUNTY C A A	51,924	0.045087%
P049	HOUSING AUTHORITY OF CYNT	27,573	0.023942%
P050	HART CO SOLID WASTE SVC	24,822	0.021553%
P051	HENDERSON MUN POWER&LIGHT	127,188	0.110441%
P052	LITTLE KY RV WS CONV DIST	2,964	0.002574%
P054	HOUSING AUTH DAWSON SPG	11,669	0.010132%
P057	VALLEY VIEW FERRY AUTHORI	5,484	0.004762%
P061	BARBOURVILLE UTILITY COMM	100,253	0.087052%
P063	LAUREL CO WATER DIST #2	28,972	0.025157%
P068	LEWIS CO PUBLIC LIBRARY	4,081	0.003543%
P069	LINCOLN CO CLERK	14,289	0.012407%
P071	LOGAN CO CONS DISTRICT	2,758	0.002395%
P072	LYON CO WATER DISTRICT	8,058	0.006997%
P075	MCLEAN CO REG WATER COMM	1,147	0.000996%
P076	MADISON CO PUBLIC LIBRARY	41,802	0.036298%
P077	SALYERS/MAG CO JOINT HOUS	5,003	0.004344%
P078	MARION CO CONSERVAT DIST	1,282	0.001113%
P079	CITY OF CALVERT CITY	54,044	0.046928%
P081	MASON COUNTY LIBRARY	10,935	0.009495%
P084	ANDERSON-DEAN COMM PARK	4,746	0.004121%
P087	MONTGOMERY CTY WATER DIST	2,989	0.002595%
P088	MORGAN CO WATER DIST	7,859	0.006825%
P089	MUHLENBERG WATER DIST #3	11,099	0.009638%
P090	NORTH NELSON WATER DIST	9,863	0.008564%
P092	OHIO CO REG WASTEWATER D	8,133	0.007062%
P097	KY RIVER AREA DEV DIST	67,128	0.058289%
P100	LAKE CUMBERLAND CAA, INC	127,466	0.110682%
P103	MOREHEAD TOURISM COMMISSI	10,791	0.009370%
P104	RUSSELL CO TOURIST COMM	3,501	0.003040%
P105	GEORGETOWN/SCOTT TOURISM	4,253	0.003693%
P106	MULTI PURPOSE COMM ACTION	13,324	0.011569%
P107	SIMPSON CO LIBRARY DIST	8,248	0.007162%
P110	TODD COUNTY CONSERVATION DISTRICT	1,592	0.001382%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
P111	JOHN L STREET LIBRARY	5,550	0.004819%
P113	STURGIS HOUSING AUTHORITY	3,483	0.003024%
P115	HOUSING AUTH SPRINGFIELD	5,141	0.004464%
P116	CITY OF MONTICELLO	18,848	0.016366%
P117	CITY OF CLAY	10,627	0.009228%
P120	WOODFORD CO CONSERV DIST	1,978	0.001718%
P959	CITY OF CRESTVIEW HILLS	9,321	0.008094%
R003	SOUTH ANDERSON WATER DIST	8,746	0.007595%
R005	BARREN CO SOIL CONS DIS	1,328	0.001153%
R008	BOONE CO LIBRARY DIST	130,165	0.113026%
R010	ASHLAND BD OF ED	223,196	0.193807%
R011	DANVILLE BOYLE PLANNING	5,853	0.005082%
R013	BREATHITT COUNTY WATER DISTRICT	6,637	0.005763%
R015	CITY OF SHEPHERDSVILLE	53,700	0.046629%
R017	CITY OF PRINCETON	27,588	0.023955%
R018	MURRAY ELECTRIC SYSTEM	120,036	0.104230%
R019	FORT THOMAS BOARD OF ED	150,734	0.130886%
R021	CARROLLTON/CARR CO REC TR	2,127	0.001847%
R024	CHRISTIAN CO WATER DIST	23,128	0.020083%
R030	DAVISS CO AIRPORT BD	8,701	0.007556%
R033	CITY OF RAVENNA	3,061	0.002658%
R034	LEXINGTON PUBLIC LIBRARY	254,877	0.221317%
R036	CITY OF PRESTONSBURG	100,369	0.087153%
R037	PAUL SAWYIER LIBRARY	50,805	0.044116%
R038	CITY OF FULTON	58,829	0.051082%
R041	CITY OF CRITTENDEN	4,818	0.004183%
R042	MAYFIELD ELEC & WATER SYS	139,914	0.121491%
R045	CITY OF RUSSELL	44,127	0.038317%
R047	LINCOLN TRAIL AREA DEV DI	73,993	0.064250%
R048	HARLAN CO CONSERV DIST	1,628	0.001414%
R050	HART CO AMB SERVICE	49,054	0.042595%
R051	HENDERSON MUN W & S DEPT	189,621	0.164653%
R052	CITY OF CAMPBELLSBURG	3,019	0.002621%
R054	SOUTH HOPKINS WATER DIST	15,036	0.013056%
R057	CITY OF WILMORE	44,746	0.038854%
R058	HOUSING AUTH OF PAINTSVLE	22,300	0.019364%
R061	KY COMM ECONOMIC OPPORT	259,811	0.225601%
R063	WOODCREEK WATER DISTRICT	85,007	0.073814%
R071	LOGAN CO PUBLIC LIBRARY	19,375	0.016824%
R072	LYON CO HOUSING AUTHORITY	11,521	0.010004%
R073	MCCRACKEN CO BD OF ED	396,195	0.344027%
R076	RICHMOND UTILITIES	145,533	0.126371%
R078	CITY OF LORETTO	1,100	0.000955%
R079	MARSHALL CO PUB LIBRARY	42,249	0.036686%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
R088	CITY OF WEST LIBERTY	55,350	0.048062%
R089	CENTRAL CITY MUN WTR&SEWR	41,922	0.036402%
R090	NELSON CO PUBLIC LIBRARY	41,982	0.036454%
R093	TRI CO COMM ACTION AGENCY	14,137	0.012275%
R097	PERRY COUNTY PUBLIC LIB	29,869	0.025936%
R103	ROWAN CO PUBLIC LIBRARY	12,359	0.010731%
R104	CITY OF RUSSELL SPRINGS	33,821	0.029368%
R105	CITY OF STAMPING GROUND	853	0.000740%
R106	SHELBY CO PARK RECREATION	23,443	0.020356%
R109	TAYLOR CO PUBLIC LIBRARY	14,794	0.012846%
R114	BOWLING GREEN PUBLIC SCHO	294,782	0.255967%
R115	S W E D A	2,365	0.002054%
R116	WAYNE CO CONSERV DIST	2,295	0.001992%
R117	WEBSTER COUNTY WATER DIST	22,105	0.019194%
R118	WILLIAMSBURG IND BD OF ED	45,284	0.039321%
R120	CITY OF MIDWAY	9,679	0.008405%
R959	N KY LEGAL AID SOCIETY	91,251	0.079235%
T036	FLOYD COUNTY CONSV DIST	4,144	0.003598%
V001	ADAIR COUNTY FISCAL COURT	76,951	0.066819%
V002	ALLEN COUNTY FISCAL COURT	116,091	0.100805%
V003	ANDERSON CO FISCAL COURT	102,699	0.089176%
V004	BALLARD COUNTY FISCAL CT	102,681	0.089160%
V005	BARREN CO FISCAL CT	73,168	0.063533%
V006	BATH CO FISCAL COURT	60,894	0.052876%
V007	BELL CO FISCAL CT	118,850	0.103201%
V008	BOONE CO FISCAL CT	431,435	0.374627%
V009	BOURBON CO FISCAL COURT	103,082	0.089509%
V010	BOYD COUNTY FISCAL COURT	298,597	0.259280%
V011	BOYLE COUNTY FISCAL COURT	149,018	0.129396%
V012	BRACKEN CO FISCAL COURT	53,751	0.046674%
V013	BREATHITT CO FISCAL COURT	69,133	0.060030%
V014	BRECKINRIDGE CO FISCAL CT	119,839	0.104060%
V016	BUTLER COUNTY FISCAL CT	84,119	0.073042%
V017	CALDWELL CO FISCAL COURT	70,643	0.061341%
V018	CALLOWAY CO FISCAL COURT	181,879	0.157931%
V019	CAMPBELL CO FISCAL CT	381,794	0.331522%
V020	CARLISLE CO FISCAL COURT	49,599	0.043068%
V021	CARROLL CO FISCAL CT	111,965	0.097222%
V022	CARTER CO FISCAL CT	143,891	0.124944%
V023	CASEY CO FISCAL COURT	104,744	0.090952%
V024	CHRISTIAN CO FISCAL COURT	158,047	0.137237%
V025	CLARK COUNTY FISCAL COURT	126,235	0.109613%
V026	CLAY COUNTY FISCAL CT	173,098	0.150306%
V027	CLINTON CO FISCAL COURT	91,877	0.079779%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
V028	CRITTENDEN CO FIS CT	83,910	0.072861%
V030	DAVISS CO FISCAL COURT	279,635	0.242815%
V031	EDMONSON CO FISCAL CRT	65,345	0.056741%
V032	ELLIOTT CO FISCAL CT	39,088	0.033941%
V033	ESTILL CO FISCAL COURT	91,939	0.079833%
V035	FLEMING CO FISCAL COURT	51,646	0.044846%
V036	FLOYD CO FISCAL COURT	175,195	0.152127%
V037	FRANKLIN CO FISCAL COURT	204,827	0.177857%
V038	FULTON COUNTY FIS CT	132,397	0.114964%
V039	GALLATIN CO FISCAL COURT	90,779	0.078826%
V040	GARRARD CO FISCAL COURT	86,897	0.075455%
V041	GRANT COUNTY FISCAL COURT	109,404	0.094998%
V042	GRAVES COUNTY FISCAL CT	185,030	0.160666%
V043	GRAYSON CO FISCAL COURT	173,492	0.150648%
V044	GREEN COUNTY FISCAL COURT	34,430	0.029896%
V045	GREENUP CO FISCAL CT	190,772	0.165653%
V046	HANCOCK CO FISCAL COURT	109,258	0.094871%
V047	HARDIN CO FISCAL COURT	157,468	0.136734%
V048	HARLAN CO FIS CT	178,926	0.155366%
V049	HARRISON CO FISCAL COURT	63,009	0.054713%
V050	HART COUNTY FISCAL COURT	108,320	0.094057%
V051	HENDERSON CO FISCAL COURT	329,249	0.285896%
V052	HENRY CO FISCAL COURT	71,115	0.061751%
V053	HICKMAN CO FISCAL COURT	53,698	0.046627%
V054	HOPKINS CO FISCAL COURT	208,114	0.180711%
V055	JACKSON CO FISCAL COURT	106,712	0.092661%
V057	JESSAMINE CO FISCAL COURT	252,255	0.219040%
V060	KNOTT CO FISCAL CT	82,867	0.071956%
V061	KNOX CO FISCAL CT	128,376	0.111473%
V062	LARUE CO FISCAL COURT	90,062	0.078203%
V063	LAUREL COUNTY FISCAL COUR	258,092	0.224109%
V064	LAWRENCE CO FISCAL CT	101,663	0.088277%
V065	LEE COUNTY FISCAL COURT	54,544	0.047362%
V066	LESLIE CO FISCAL COURT	134,024	0.116377%
V067	LETCHER CO FISCAL COURT	117,936	0.102407%
V068	LEWIS COUNTY FISCAL COURT	84,156	0.073075%
V069	LINCOLN CO FISCAL COURT	93,660	0.081327%
V070	LIVINGSTON CO FISCAL CT	96,945	0.084180%
V071	LOGAN COUNTY FISCAL COURT	147,486	0.128066%
V072	LYON COUNTY FISCAL COURT	43,198	0.037510%
V073	MCCRACKEN CO FISCAL COURT	169,685	0.147342%
V074	MCCREARY CO FISCAL CT	95,044	0.082529%
V075	MCLEAN COUNTY FISCAL CT	95,038	0.082524%
V076	MADISON CO FISCAL COURT	244,710	0.212489%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
V077	MAGOFFIN CO FISCAL COURT	71,554	0.062132%
V078	MARION CO FISCAL COURT	188,965	0.164084%
V079	MARSHALL CO FISCAL COURT	206,510	0.179318%
V080	MARTIN CO FISCAL COURT	76,234	0.066196%
V081	MASON CO FIS CT	141,861	0.123182%
V082	MEADE COUNTY FISCAL COURT	229,103	0.198937%
V083	MENIFEE CO FISCAL COURT	36,569	0.031754%
V084	MERCER COUNTY FISCAL COUR	85,070	0.073869%
V085	METCALFE CO FISCAL COURT	53,754	0.046676%
V086	MONROE CO FISCAL COURT	43,331	0.037625%
V087	MONTGOMERY CO FISCAL CT	153,735	0.133492%
V088	MORGAN CO FISCAL CT	49,009	0.042556%
V089	MUHLENBERG CO FISCAL CT	222,286	0.193017%
V090	NELSON CO FISCAL CT	253,602	0.220209%
V091	NICHOLAS CO FISCAL COURT	52,702	0.045762%
V092	OHIO COUNTY FISCAL CRT	122,691	0.106536%
V093	OLDHAM CO FISCAL COURT	182,573	0.158533%
V094	OWEN COUNTY FISCAL COURT	72,279	0.062762%
V095	OWSLEY CO FISCAL COURT	37,826	0.032845%
V096	PENDLETON CO FISCAL COURT	71,052	0.061696%
V097	PERRY COUNTY FISCAL COURT	160,545	0.139405%
V098	PIKE COUNTY FISCAL COURT	326,880	0.283839%
V099	POWELL CO FISCAL CT	130,754	0.113537%
V100	PULASKI CO FISCAL CT	265,586	0.230616%
V101	ROBERTSON CO FISCAL CT	21,691	0.018835%
V102	ROCKCASTLE CO FISCAL CT	112,371	0.097575%
V103	ROWAN CO FISCAL COURT	122,664	0.106512%
V104	RUSSELL CO FISCAL COURT	105,262	0.091401%
V105	SCOTT CO FISCAL CT	141,770	0.123102%
V106	SHELBY CO FISCAL COURT	134,631	0.116904%
V107	SIMPSON CO FISCAL COURT	122,478	0.106351%
V108	SPENCER CO TREASURER	56,212	0.048811%
V109	TAYLOR COUNTY FISCAL COUR	113,925	0.098924%
V110	TODD COUNTY FISCAL COURT	80,869	0.070221%
V111	TRIGG COUNTY FISCAL COURT	92,419	0.080250%
V112	TRIMBLE CO FISCAL COURT	53,057	0.046071%
V113	UNION COUNTY FISCAL COURT	109,268	0.094880%
V114	WARREN COUNTY FISCAL COUR	358,810	0.311565%
V115	WASHINGTON CO FIS COURT	70,272	0.061019%
V116	WAYNE COUNTY FISCAL COURT	164,251	0.142624%
V117	WEBSTER CO FISCAL COURT	151,727	0.131749%
V119	CITY OF HIGHLAND HEIGHTS	11,753	0.010205%
V120	WOODFORD CO FISCAL COURT	142,850	0.124041%
V122	FAMILY HEALTH CENTER	779,749	0.677078%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017 Actual Employer <u>Contributions</u>	2017 Employer Allocation <u>Percentage</u>
V125	LOUISVILLE MEM COMM	7,330	0.006365%
V126	LOU & JEFF CO RIVERPORT	14,306	0.012422%
V127	LOU LABOR MANAGER COM	2,926	0.002541%
V129	T A R C	1,507,385	1.308903%
V130	ANCHORAGE BD OF EDUCATION	38,857	0.033741%
V136	MOUNTAIN ARTS CENTER	6,024	0.005231%
V137	FRANKLIN CO CONS DIST	2,809	0.002439%
V145	CITY OF WURLAND	3,579	0.003108%
V147	HARDIN CO WATER DIST #2	148,729	0.129145%
V151	HOUSING AUTH OF HENDERSON	53,375	0.046347%
V156	JEFF CO BD OF ED	8,923,707	7.748699%
V158	BIG SANDY AREA COMM PRO	96,073	0.083423%
V159	CITY OF ERLANGER	107,019	0.092928%
V163	EAST BERNSTADT BD OF ED	16,135	0.014010%
V171	CITY OF ADAIRVILLE	7,523	0.006533%
V176	MADISON CO CONSERVAT DIST	1,638	0.001423%
V179	MARSHALL CO SEN CITIZENS	3,450	0.002996%
V189	CITY OF CENTRAL CITY	63,774	0.055377%
V196	CITY OF BUTLER	1,731	0.001503%
V197	CITY OF HAZARD	188,707	0.163860%
V198	MOUNTAIN WATER DISTRICT	81,199	0.070507%
V200	PULASKI COUNTY LIBRARY	25,614	0.022242%
V205	BARREN/METCALFE CO AMB SR	6,408	0.005564%
V206	SHELBYVLE MUN WATER&SEWER	53,932	0.046831%
V207	BELL CO PUBLIC LIBRARY	11,170	0.009699%
V208	CITY OF WALTON	14,132	0.012272%
V218	MURRAY TOURISM COMMISSION	3,731	0.003240%
V219	BELLEVUE BD OF EDUCATION	44,062	0.038260%
V224	PENNYROYAL AREA MUSEUM	4,996	0.004338%
V230	OWENSBORO RIVERPORT AUTH	112,006	0.097258%
V236	BIG SANDY AREA DEV DIST	118,543	0.102934%
V237	BLUE GRASS COMM ACTION	240,222	0.208591%
V247	HARDIN CO WATER DIST #1	130,675	0.113469%
V251	HENDERSON CO RIVER AUTH	33,948	0.029478%
V259	KENTON CO PUBLIC LIBRARY	220,931	0.191840%
V263	LAUREL CO BD OF EDUCATION	484,538	0.420737%
V271	RUSSELLVILLE ELEC PL BD	47,527	0.041269%
V281	HOUSING AUTH OF MAYSVILLE	17,220	0.014953%
V298	CITY OF PIKEVILLE	100,945	0.087654%
V300	HOUSING AUTH OF SOMERSET	23,757	0.020629%
V305	CITY OF CAVE CITY	21,784	0.018916%
V306	HOUSING AUTH OF SHELBYVLE	6,054	0.005256%
V308	NORTHERN KY AREA DEV.DIST	146,163	0.126917%
V319	CAMPBELL CO BD OF ED	354,548	0.307864%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017 Actual Employer <u>Contributions</u>	2017 Employer Allocation <u>Percentage</u>
V324	CHRISTIAN CO CONS DIST	3,766	0.003270%
V330	CITY OF OWENSBORO	466,592	0.405155%
V336	SANDY VALLEY TRANS SER IN	92,019	0.079903%
V337	FRANKFORT ELEC WATER BD	547,729	0.475608%
V347	CITY OF RADCLIFF	111,471	0.096793%
V359	CITY OF ELSMERE	22,011	0.019113%
V363	LONDON LAUREL CO COMM CTR	31,059	0.026969%
V373	PADUCAH MCCRACKEN CO TOUR	12,543	0.010891%
V376	CITY OF BERE A	279,346	0.242563%
V398	CITY OF ELKHORN CITY	5,975	0.005188%
V400	PULASKI CO SOIL CONS DIST	4,455	0.003868%
V405	MARY W WELDON MEM PUB LIB	10,939	0.009499%
V407	BELL/WHITLEY COMM ACTION	118,882	0.103229%
V419	DAYTON CITY SCHOOLS	53,053	0.046067%
V424	PENNYRILE ALLIED COMM SER	155,521	0.135043%
V430	OWENSBORO MUN UTILITIES	845,145	0.733863%
V436	APPALACHIAN RES & DEFENSE	59,315	0.051505%
V437	FKT/FKLN CO TOUR&CONV COM	6,636	0.005762%
V447	CITY OF ELIZABETHTOWN	342,879	0.297731%
V459	LUDLOW BD OF EDUCATION	39,515	0.034312%
V463	LONDON LAUREL TOURIST COM	7,538	0.006546%
V473	PADUCAH POWER SYSTEM	244,557	0.212356%
V476	KY RIVER FOOTHILLS DEV CO	314,015	0.272668%
V500	WEST PULASKI WATER DISTR	16,599	0.014413%
V505	CITY OF PARK CITY	1,044	0.000907%
V507	BELL CO SOLID WASTE OFFIC	9,297	0.008073%
V508	CITY OF UNION	4,609	0.004002%
V524	HOPKINSVL WATER ENV ATH	156,664	0.136035%
V530	AUDUBON AREA COMM SER INC	619,505	0.537933%
V537	CAPITAL COMMUNITY E I D A	5,217	0.004530%
V547	ELIZABETHTOWN TOUR/CON BU	12,233	0.010622%
V559	BEECHWOOD BOARD OF EDUC	53,553	0.046501%
V563	LONDON-LAUREL CO IDA	3,474	0.003016%
V576	SOUTHERN MADISON WATER DT	15,862	0.013774%
V607	PINEVILLE UTILITY COMM	47,323	0.041092%
V619	SOUTHGATE BD OF ED	8,557	0.007431%
V624	HOPKINSVL ELECTRIC SYSTEM	160,117	0.139034%
V630	CITY OF WHITESVILLE	7,814	0.006785%
V637	FARMDALE WATER DISTRICT	6,282	0.005455%
V647	CITY OF VINE GROVE	23,726	0.020602%
V659	KENTON CO BD OF ED	841,621	0.730802%
V663	LAUREL CO CONSERV DIST	2,426	0.002107%
V673	PADUCAH-MCCRACKEN CO JOIN	70,406	0.061135%
V676	MADISON CO UTILITIES DIST	25,635	0.022260%

Kentucky Retirement Systems
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(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
V707	BELL CO CONSERVATION DIST	593	0.000515%
V708	HEBRON FIRE PROTECTION DI	3,091	0.002684%
V719	SILVER GROVE BD OF ED	8,814	0.007653%
V724	PENNYRILE AREA DEVP DIST	86,566	0.075167%
V730	GREEN RIV AREA DEL DIST	116,095	0.100809%
V737	KY ASSOC OF CO (KACO)	168,572	0.146376%
V756	JEFF CO MED CENTER LAUNDR	104,248	0.090521%
V759	ERLANGER/ELSMERE BD OF ED	166,211	0.144326%
V773	MCCRACKEN CO PUB LIBRARY	52,309	0.045421%
V808	POINT PLEASANT FIRE DIST	1,659	0.001441%
V819	NEWPORT BD OF ED	156,939	0.136275%
V830	REGIONAL WTR RESOURCE AGY	201,548	0.175010%
V856	KYIANA REG PLANNING DEV	214,148	0.185951%
V859	COVINGTON BD OF ED	394,230	0.342321%
V873	PADUCAH-MCRACKEN CO RIV	32,037	0.027818%
V919	CITY OF WILDER	10,307	0.008950%
V930	OWENSBORO METRO PLAN COMM	29,989	0.026040%
V937	HOUSING AUTH OF FRANKFORT	31,226	0.027114%
V959	CITY OF COVINGTON	278,351	0.241700%
W001	ADAIR COUNTY ATTORNEY	6,813	0.005916%
W003	ANDERSON COUNTY ATTORNEY	4,203	0.003650%
W004	BALLARD COUNTY ATTORNEY	4,062	0.003527%
W010	BOYD COUNTY ATTORNEY	9,507	0.008256%
W011	BOYLE COUNTY ATTORNEY	5,337	0.004634%
W013	BREATHITT CO ATTORNEY	4,720	0.004099%
W015	BULLITT COUNTY ATTORNEY	21,654	0.018803%
W016	BUTLER COUNTY ATTORNEY	3,053	0.002651%
W017	CALDWELL COUNTY ATTORNEY	5,578	0.004844%
W018	CALLOWAY COUNTY ATTORNEY	11,327	0.009835%
W019	CAMPBELL COUNTY ATTORNEY	29,087	0.025257%
W020	CARLISLE COUNTY ATTORNEY	1,660	0.001442%
W022	CHILD SUPPORT ENFORCEMENT	5,078	0.004409%
W024	CHRISTIAN COUNTY ATTORNEY	21,610	0.018764%
W026	CLAY COUNTY ATTORNEY	7,418	0.006442%
W027	CLINTON CO ATTORNEY	3,886	0.003374%
W029	CUMBERLAND CO ATTORNEY	3,403	0.002955%
W031	EDMONSON COUNTY ATTORNEY	1,246	0.001082%
W032	ELLIOTT COUNTY ATTORNEY	3,050	0.002648%
W033	ESTILL COUNTY ATTORNEY	5,737	0.004982%
W035	FLEMING COUNTY ATTORNEY	10,700	0.009291%
W039	GALLATIN COUNTY ATTORNEY	3,393	0.002946%
W041	GRANT COUNTY CHILD SUPPOR	5,230	0.004542%
W043	GRAYSON COUNTY ATTORNEY	6,927	0.006015%
W044	GREEN COUNTY ATTORNEY	3,736	0.003244%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
W045	GREENUP CO ATTY/CHILD SUP	7,676	0.006665%
W047	HARDIN COUNTY ATTORNEY	31,523	0.027372%
W048	HARLAN COUNTY ATTORNEY	16,326	0.014176%
W050	HART COUNTY ATTORNEY	8,542	0.007417%
W051	HENDERSON CO ATTORNEY	12,578	0.010922%
W052	HENRY COUNTY ATTORNEY	1,585	0.001376%
W055	JACKSON COUNTY ATTORNEY	3,946	0.003426%
W056	JEFFERSON CO ATTORNEY	291,853	0.253424%
W058	JOHNSON CO ATTORNEY	6,872	0.005967%
W060	KNOTT COUNTY ATTORNEY	5,720	0.004967%
W061	KNOX COUNTY ATTORNEY	10,484	0.009104%
W063	LAUREL COUNTY ATTORNEY	20,051	0.017411%
W064	LAWRENCE COUNTY ATTORNEY	5,047	0.004382%
W066	LESLIE COUNTY ATTORNEY	4,839	0.004201%
W067	LETCHER COUNTY ATTORNEY	7,378	0.006406%
W069	LINCOLN COUNTY ATTORNEY	7,748	0.006728%
W070	LIVINGSTON CO ATTORNEY	3,409	0.002960%
W071	LOGAN COUNTY ATTORNEY	1,494	0.001297%
W073	MCCRACKEN COUNTY ATTORNEY	1,627	0.001413%
W076	MADISON COUNTY ATTORNEY	821	0.000713%
W077	MAGOFFIN CO ATTORNEY	1,527	0.001326%
W079	MARSHALL COUNTY ATTORNEY	1,926	0.001672%
W080	MARTIN COUNTY ATTORNEY	6,070	0.005271%
W082	MEADE COUNTY ATTORNEY	4,470	0.003882%
W083	MENIFEE COUNTY ATTORNEY	2,055	0.001784%
W084	MERCER COUNTY ATTORNEY	5,898	0.005122%
W085	METCALFE COUNTY ATTORNEY	4,186	0.003635%
W087	MONTGOMERY CO ATTORNEY	1,135	0.000986%
W090	NELSON COUNTY ATTORNEY	11,897	0.010331%
W091	NICHOLAS COUNTY ATTORNEY	582	0.000505%
W092	OHIO COUNTY ATTORNEY	6,006	0.005215%
W095	OWSLEY COUNTY ATTORNEY	2,801	0.002432%
W096	PENDLETON COUNTY ATTORNEY	2,861	0.002484%
W097	PERRY COUNTY ATTORNEY	9,674	0.008400%
W098	PIKE COUNTY ATTORNEY	29,148	0.025310%
W099	POWELL COUNTY ATTORNEY	5,956	0.005172%
W103	ROWAN COUNTY ATTORNEY	121	0.000105%
W104	RUSSELL COUNTY ATTORNEY	6,545	0.005683%
W105	SCOTT COUNTY ATTORNEY	1,975	0.001715%
W106	SHELBY COUNTY ATTORNEY	2,639	0.002292%
W107	SIMPSON COUNTY ATTORNEY	633	0.000549%
W109	TAYLOR COUNTY ATTORNEY	6,291	0.005462%
W110	TODD COUNTY ATTORNEY	2,710	0.002353%
W113	UNION COUNTY ATTORNEY	369	0.000320%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017 Actual Employer <u>Contributions</u>	2017 Employer Allocation <u>Percentage</u>
W114	WARREN CO ATTY/CHILD SUPP	27,028	0.023469%
W115	WASHINGTON CO ATTORNEY	3,212	0.002789%
W118	WHITLEY COUNTY ATTORNEY	1,656	0.001438%
W119	WOLFE COUNTY ATTORNEY	4,628	0.004018%
W120	WOODFORD COUNTY ATTORNEY	8,036	0.006978%
X030	OWENSBORO DAVIESS CO TOUR	7,915	0.006873%
X034	FAYETTE CO ATTORNEY OFF	90,324	0.078430%
X059	KENTON COUNTY ATTORNEY	51,785	0.044967%
X105	GEORGETOWN WATER & SEWER	137,383	0.119293%
X956	LOU FIREFIGHTERS PENS FUN	7,622	0.006618%
		\$ <u>115,163,978</u>	<u>100.00000%</u>

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule B - Schedule of Contributions by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2017				OPEB 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 Plan Years Ending June 30									
		June 30, 2016 Net OPEB Liability	Discount Rate 4.5%	Discount Rate Less 10% 4.5%	Discount Rate Plus 10% 4.5%	Health Care Trend Rate % Increase	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Non-employer Contributions	Net OPEB Expense	Implicit Subsidy Year Ending 6/30/18	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflows of Resources	2018	2019	2020	2021	2022	2030	
006	GLASCOW CO OF EDUCATION	1,468,112	2,045,121	2,462,203	1,581,458	1,581,713	2,462,423	233,648	(899)	233,649	43,965	-	45,065	45,065	5,680	96,651	4,746	107,077	58,144	58,144	58,144	58,144	58,144	58,144	58,144	23,046	
008	BATH CO OF EDUC	1,057,688	2,177,120	2,707,026	1,665,231	1,669,931	2,636,294	249,948	(957)	248,991	26,096	-	27,128	27,128	6,960	102,370	5,051	113,988	61,967	61,967	61,967	61,967	61,967	61,967	61,967	24,533	
007	CITY OF MIDDLEBORO	950,235	1,173,216	1,492,482	999,517	1,000,228	1,526,468	134,268	(516)	133,692	14,339	-	15,246	15,246	3,209	55,446	2,722	61,427	33,355	33,355	33,355	33,355	33,355	33,355	47,216	13,221	
009	BOONE CO WATER DISTRICT	800,615	1,030,711	1,298,798	799,299	799,299	1,298,802	116,572	(448)	116,314	12,475	-	12,720	12,720	2,815	48,238	2,815	48,238	29,020	29,020	29,020	29,020	29,020	29,020	29,020	11,502	
009	KEESON CO OF EDUCATED	2,490,165	3,174,272	4,019,471	2,454,867	2,455,183	4,126,103	363,168	(1,295)	361,773	26,801	-	27,374	27,374	6,602	499,822	6,618	120,036	7,267	166,223	92,260	92,260	92,260	92,260	92,260	127,739	35,775
010	FARVENDY CO OF EDUCATION	994,300	1,257,678	1,641,033	984,103	984,103	1,641,033	187,117	(333)	186,540	9,240	-	9,646	9,646	2,184	35,807	1,948	39,669	21,541	21,541	21,541	21,541	21,541	21,541	21,541	8,493	2,538
011	DANVILLE CITY HD OF ED	1,800,292	2,276,528	2,920,524	1,774,446	1,780,542	2,990,241	262,556	(1,049)	261,547	26,851	-	27,448	27,448	6,423	499,423	6,375	108,470	5,726	120,171	62,254	62,254	62,254	62,254	62,254	92,371	8,584
012	BRACKEN CO OF EDUC	774,124	992,891	1,285,823	757,822	757,822	1,285,801	112,899	(484)	112,465	12,662	-	13,218	13,218	2,941	24,821	2,941	26,662	15,620	15,620	15,620	15,620	15,620	15,620	15,620	39,718	11,122
013	BREATHITT CO HD OF ED	1,833,204	2,312,244	2,945,013	1,807,324	1,807,324	2,945,013	267,345	(1,027)	266,338	26,545	-	27,424	27,424	6,492	110,437	5,424	122,373	66,449	66,449	66,449	66,449	66,449	66,449	66,449	19,084	2,367
014	BRUCEKINROSS CO OF ED	2,543,509	3,243,179	4,125,403	2,507,123	2,507,123	4,125,403	370,983	(1,425)	369,438	36,925	-	37,820	37,820	9,055	153,224	7,523	169,752	92,177	92,177	92,177	92,177	92,177	92,177	92,177	136,483	36,335
015	BULLITT CO HD OF ED	10,322,509	13,614,612	17,696,677	10,097,564	10,097,564	17,696,677	1,492,238	(5,733)	1,486,954	149,643	-	150,843	150,843	36,234	416,529	40,032	470,984	370,984	370,984	370,984	370,984	370,984	370,984	370,984	520,026	147,008
016	BUTLER CO HD OF ED	1,992,101	2,629,782	3,382,785	1,969,597	1,969,597	3,382,785	244,449	(282)	243,301	24,807	-	25,168	25,168	5,628	441,668	4,709	166,271	97,708	97,708	97,708	97,708	97,708	97,708	97,708	81,899	22,873
017	CALDWELL CO OF EDUCATION	1,725,439	2,199,277	2,799,994	1,701,651	1,701,651	2,799,994	1,667,342	(2,661)	1,664,681	232,839	(967)	230,672	230,672	26,865	476,643	6,180	482,641	31,014	113,174	62,541	62,541	62,541	62,541	62,541	85,531	24,708
018	CALDWELL COUNTY DISTRICT	2,187,804	2,796,249	3,549,165	2,156,880	2,156,880	3,549,165	303,888	(319)	303,569	31,745	-	32,064	32,064	7,627	133,818	4,627	140,010	79,300	79,300	79,300	79,300	79,300	79,300	79,300	112,254	31,431
019	SANTERON DISTRICT NO 1	8,529,478	10,874,302	13,936,946	8,408,916	8,408,916	13,936,946	831,149	(14,752)	816,397	124,946	(4,779)	129,147	129,147	32,963	2,366,180	25,321	569,348	309,162	309,162	309,162	309,162	309,162	309,162	309,162	417,641	124,543
021	CARROLL CO HD OF ED	2,499,816	3,187,935	4,055,226	2,464,881	2,464,881	4,055,226	364,574	(1,403)	363,174	36,919	-	37,698	37,698	9,682	159,638	7,985	168,663	96,669	96,669	96,669	96,669	96,669	96,669	96,669	128,263	35,964
022	CLAYTON CO HD OF ED	1,822,944	2,347,954	3,045,017	1,807,242	1,807,242	3,045,017	267,345	(1,027)	266,338	26,545	-	27,424	27,424	6,492	110,437	5,424	122,373	66,449	66,449	66,449	66,449	66,449	66,449	66,449	19,084	2,367
023	CASEY CO HD OF ED	2,450,011	3,085,292	3,925,863	2,385,805	2,385,805	3,925,863	340,978	(329)	340,649	32,926	-	33,588	33,588	8,798	171,340	7,539	181,557	87,716	87,716	87,716	87,716	87,716	87,716	87,716	124,149	34,787
024	CITY OF HERTONVILLE	2,477,408	3,158,469	4,018,576	2,442,291	2,442,291	4,018,576	361,267	(1,388)	359,879	36,462	-	37,248	37,248	9,247	149,268	7,238	163,568	89,767	89,767	89,767	89,767	89,767	89,767	89,767	127,114	35,952
025	CLARK CO HD OF ED	3,998,686	4,882,216	6,340,246	3,822,343	3,822,343	6,340,246	570,045	(1,390)	568,656	60,904	-	62,480	62,480	15,584	208,912	11,599	220,671	141,676	141,676	141,676	141,676	141,676	141,676	141,676	200,552	56,155
026	CLAY CO HD OF ED	2,591,465	3,327,527	4,325,796	2,560,168	2,560,168	4,325,796	374,247	(1,443)	372,904	42,679	-	43,522	43,522	10,361	176,534	8,373	195,668	106,260	106,260	106,260	106,260	106,260	106,260	106,260	158,418	42,117
027	CLAYTON COUNTY HD OF ED	1,992,101	2,629,782	3,382,785	1,969,597	1,969,597	3,382,785	244,449	(282)	243,301	24,807	-	25,168	25,168	5,628	441,668	4,709	166,271	97,708	97,708	97,708	97,708	97,708	97,708	97,708	81,899	22,873
028	CRITCHFIELD CO HD OF ED	1,148,390	1,484,992	1,962,476	1,132,158	1,132,158	1,962,476	167,482	(643)	166,839	17,994	-	18,577	18,577	4,066	69,192	3,697	76,655	41,625	41,625	41,625	41,625	41,625	41,625	41,625	39,833	16,499
029	CUMBERLAND CO HD OF ED	798,139	992,891	1,285,823	784,866	784,866	1,285,823	102,749	(428)	102,321	10,928	-	11,246	11,246	2,460	19,228	2,460	21,668	12,871	12,871	12,871	12,871	12,871	12,871	12,871	28,859	8,093
030	DAVENS CO LIBRARY DIST	965,665	1,230,150	1,565,577	943,124	943,124	1,565,577	140,746	(541)	140,205	15,037	-	15,271	15,271	3,417	26,721	3,417	28,549	14,980	14,980	14,980	14,980	14,980	14,980	14,980	49,516	13,645
031	EMMONS CO HD OF EDUC	1,798,677	2,178,407	2,771,002	1,684,526	1,684,526	2,771,002	249,195	(957)	248,238	26,224	-	27,028	27,028	6,505	474,008	6,050	102,959	64,455	64,455	64,455	64,455	64,455	64,455	64,455	87,971	24,588
032	ELETT CO HD OF ED	774,124	992,891	1,285,823	757,822	757,822	1,285,801	112,899	(484)	112,465	12,662	-	13,218	13,218	2,941	24,821	2,941	26,662	15,620	15,620	15,620	15,620	15,620	15,620	15,620	39,718	11,122
033	ESTILL CO CONSERVATION D	2,117	26,999	34,335	20,767	20,767	34,335	3,088	(42)	3,076	330	-	3,475	3,475	75	1,276	3,475	8,144	767	767	767	767	767	767	767	1,086	305
034	GRATELLES CONVENTOR	893,922	1,144,611	1,428,497	867,483	867,483	1,428,497	119,432	(479)	118,973	12,749	-	13,277	13,277	2,960	227,179	2,960	249,421	26,683	26,683	26,683	26,683	26,683	26,683	26,683	42,118	11,746
035	HARRING CO HD OF EDUC	1,892,126	2,408,415	3,145,265	1,862,126	1,862,126	3,145,265	274,962	(1,042)	273,920	28,042	-	28,912	28,912	6,790	114,006	5,997	124,812	68,266	68,266	68,266	68,266	68,266	68,266	68,266	77,984	22,481
037	CITY OF FRANKFORT	4,829,226	6,133,322	7,901,767	4,741,249	4,741,249	7,901,767	708,065	(2,094)	695,967	74,935	-	76,337	76,337	17,029	299,763	14,226	321,018	174,317	174,317	174,317	174,317	174,317	174,317	174,317	268,778	69,016
038	HARRISON COUNTY HD OF ED	1,075,363	1,386,287	1,805,746	1,062,363	1,062,363	1,805,746	163,846	(647)	163,199	17,647	-	18,244	18,244	4,045	31,828	4,045	36,896	21,442	21,442	21,442	21,442	21,442	21,442	21,442	28,859	8,093
039	GALLATIN CO HD OF EDUC	1,203,713	1,506,965	2,013,751	1,181,952	1,181,952	2,013,751	159,445	(862)	158,583	13,340	-	14,003	14,003	3,175	24,848	4,617	30,079	17,099	17,099	17,099	17,099	17,099	17,099	17,099	24,771	6,916
040	CITY OF LANCASTER	312,208	396,761	504,807	306,809	306,809	504,807	45,898	(174)	45,723	4,849	-	4,973	4,973	1,102	86,333	1,102	93,771	11,281	11,281	11,281	11,281	11,281	11,281	11,281	15,868	4,471
041	JEFFERSON TOWN INDEPENDENT SC	1,223,822	1,582,822	2,065,822	1,198,041	1,198,041	2,065,822	184,813	(728)	184,085	19,628	-	20,013	20,013	4,746	144,430	4,746	153,556	24,771	24,771	24,771	24,771	24,771	24,771	24,771	34,566	9,794
042	GRAVES CO HD OF EDUC	1,030,870	1,318,429	1,695,582	1,002,267	1,002,267	1,695,582	148,888	(574)	148,313	15,575	-	16,130	16,130	3,615	28,315	3,615	30,202	17,300	17,300	17,300	17,300	17,300	17,300	17,300	23,927	1,466
043	GRAYSON CO HD OF EDUC	1,472,201	1,947,615	2,508,445	1,448,335	1,448,335	2,508,445	216,291	(1,077)																		

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Conroy

Kentucky Retirement Systems
Schedule B - Schedule of Contributions by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2017					OPEB Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30						
		June 30, 2016 Net OPEB Liability	Discount Rate 4.85%	Discount Rate Less 1.00% 3.85%	Discount Rate Plus 1.00% 4.85%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan % Contributions	Defered Amounts from Changes in Proportionate Share of Aggregate Plan % Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net OPEB Expense	Implicit Subsidy Year Ending 6/30/18	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflows of Resources	2018	2019	2020	2021	2022	Therapist	
																												2018
J001	ROWAN CO HD OF ED	1,110.12	3,985.118	5,145.393	3,066.140	5,145.833	453.582	(1,743)	451.839		451.839	46.461		62,768		62,768	11,013		10,879	3,201	20,400	11,230	11,230	11,230	11,230	19,577	44,682	
J004	RUSSELL CO HD OF ED	2,039.58	3,585.232	4,282.073	2,602.278	2,936.286	284.959	(1,479)	283.480		283.480	41,125		732,253		732,253	5,968		5,968	139,194	96,675	96,675	96,675	96,675	96,675	19,453	37,322	
J005	SCOTT CO BOARD OF ED	2,300.64	5,507.421	11,843.178	7,197.274	7,197.274	12,155.899	1,064.756	(4,906)	1,064.853		11,375		2,025.236		2,025.236	21,596		497,311	264,616	264,616	264,616	264,616	264,616	374,581	104,883		
J006	SHELBY CO LIBRARY	193.515	242.800	309.603	187.822	188.309	316.441	27.965	(107)	27.878		2,969		52,843		52,843	675		11,479	5,648	12,718	6,905	6,905	6,905	6,905	9,775	22,887	
J007	SIMPSON CO HD OF ED	2,272.867	3,295.195	4,173.866	2,536.220	2,536.220	4,273.891	375.232	(1,441)	373.791		40,989		373,750		373,750	9,111		153,020	7,810	17,741	93,228	93,228	93,228	93,228	123,013	36,963	
J008	TREAS CO HD OF ED	1,852.123	2,284.287	3,084.607	1,852.844	1,852.844	1,811.209	3,076.311	220.185	(1,038)	269.077	26,959		333,801		333,801	6,508		5,479	123,630	67,312	67,312	67,312	67,312	67,312	67,312	26,608	
J111	TRENG CO HD OF ED	1,749.289	2,262.821	2,979.314	1,749.827	1,749.827	2,984.647	208.851	(914)	257.857		27,656		40,716		40,716	6,285		106,940	42,324	44,334	44,334	44,334	44,334	91,069	25,700		
J112	TRIMBLE CO HD OF ED	1,096.354	1,397.571	1,779.946	1,098.072	1,098.072	1,423.077	193.893	(864)	199.279		7,083		302,412		302,412	3,082		66,007	52,420	39,729	39,729	39,729	39,729	39,729	39,729	15,731	
J113	CITY OF MORGANTHAUL	1,311.232	1,677.700	2,127.145	1,329.688	1,329.688	2,177.633	193.231	(770)	193.496		40,374		79,874		79,874	4,643		79,874	67,526	47,527	47,527	47,527	47,527	47,527	14,638		
J115	SPRINGFIELD WATER & SEWER	455.505	580.728	738.944	449.847	448.448	756.583	66.431	(255)	66.176		7,098		126,363		126,363	1,613		27,445	13,417	30,485	16,511	16,511	16,511	16,511	23,372	6,345	
J117	CITY OF CORNH	172.033	220.474	286.441	170.489	169.115	267.208	25.221	(97)	25.124		2,995		47,614		47,614	412		10,419	3,112	4,526	4,526	4,526	4,526	4,526	6,373	2,445	
J119	CITY OF WHEELER	1,072.648	1,387.575	1,791.244	1,049.053	1,049.053	1,584.480	156.441	(201)	155.840		16,714		297,576		297,576	3,798		1,317	71,603	38,841	38,841	38,841	38,841	38,841	50,909	15,411	
J119	WOLF CO HD OF EDUCATION	1,212.741	1,546.134	1,967.270	1,195.600	1,195.600	2,043.533	176.867	(679)	176.188		18,896		336,429		336,429	4,294		73,089	3,307	30,950	43,958	43,958	43,958	43,958	43,958	62,225	17,423
J203	WOODBORE HD OF EDUCATION	1,648.163	4,652.074	6,919.888	3,997.603	3,997.603	6,868.283	932.280	(2,644)	583.156		96,948		1,032,327		1,032,327	29,869		29,869	10,794	24,585	33,220	33,220	33,220	33,220	167,257	82,427	
J124	PENNYVILLE NAR TASK FORCE	59.085	75.328	95.830	58.250	58.250	98.138	8.617	(67)	8.584		921		136,391		136,391	209		3,560	175	3,944	2,142	2,142	2,142	2,142	3,023	449	
J134	LEXINGTON CO HIGH BRIGHS COM	117.980	158.614	191.930	116.312	115.575	195.962	17.296	(86)	17.140		1,858		32,729		32,729	418		7,108	349	7,875	4,276	4,276	4,276	4,276	6,754	2,089	
J135	FLEMING COMS	202.200	257.796	328.619	199.342	197.756	353.849	29.489	(113)	29.376		3,151		56,993		56,993	726		12,183	597	13,896	7,329	7,329	7,329	7,329	10,375	2,965	
J154	CITY OF EARLINGTON	159.990	192.510	244.959	148.685	147.665	258.866	22.022	(85)	21.937		2,353		41,889		41,889	535		9,988	446	10,795	5,473	5,473	5,473	5,473	7,274	1,184	
J156	CITY OF IFFERTSONVILLE	611.293	2,438.618	3,100.713	1,884.249	1,884.249	3,174.721	270.750	(1,071)	277.884		26,782		530,226		530,226	6,768		115,163	5,624	12,265	99,280	99,280	99,280	99,280	69,280	27,480	
J158	LEBANON HOUSING AUTHORITY	195.860	248.907	316.960	195.860	195.860	316.960	33.925	(89)	33.986		2,487		44,273		44,273	565		9,616	472	10,653	5,785	5,785	5,785	5,785	8,188	2,293	
J179	MARSHALL CO TOURIST COM	191.360	76.996	97.973	191.360	191.360	97.973	8.868	(34)	8.774		941		16,754		16,754	214		3,639	1,179	4,031	2,189	2,189	2,189	2,189	3,099	848	
J198	CITY OF BUCKNER	155.980	199.840	259.880	155.980	155.980	259.880	22.721	(82)	22.644		2,495		42,226		42,226	362		8,043	5,885	6,628	6,628	6,628	6,628	6,628	8,085	2,383	
J200	SOMERSET-PLUNKER COM & V	77.439	98.728	125.626	77.439	77.439	125.626	11.294	(43)	11.251		1,207		21,483		21,483	274		4,666	229	5,169	2,807	2,807	2,807	2,807	3,714	1,113	
J203	FRONTIER HOUSING COM	349.478	445.552	569.840	349.478	349.478	569.840	30.874	(99)	30.772		5,445		96,949		96,949	1,238		21,057	1,034	23,229	12,667	12,667	12,667	12,667	17,931	5,111	
J203	GEORGETOWN SCOTTISH COM	307.289	407.256	524.619	307.289	307.289	524.619	41.854	(141)	41.824		4,489		79,320		79,320	1,020		17,358	1,043	19,423	10,443	10,443	10,443	10,443	14,752	4,139	
J210	BOVD CO AIRCRAFT SERVICE	31.616	40.307	51.289	31.616	31.616	51.289	4.411	(18)	4.390		493		8,721		8,721	112		1,905	94	2,111	1,146	1,146	1,146	1,146	1,622	454	
J214	COMM ACTION SOUTHERN KY	3,196.737	4,075.548	5,185.807	3,115.532	3,115.532	5,185.807	496.215	(1,791)	494.224		49,810		896,113		896,113	11,320		19,628	9,436	21,344	11,670	11,670	11,670	11,670	16,022	49,127	
J214	COVD OF PROCESSION	492.961	628.307	800.661	492.961	492.961	800.661	66.843	(242)	66.803		2,840		51,411		51,411	3,420		9,648	3,519	35,918	20,329	20,329	20,329	20,329	28,279	7,944	
J219	CAMPBELL CO PUBLIC LIBRARY	1,137.425	1,450.423	1,843.437	1,121.242	1,121.242	1,843.437	164.941	(638)	163.303		1,729		31,546		31,546	4,029		68,556	3,366	7,951	41,242	41,242	41,242	41,242	41,242	36,136	
J219	HOUSING AUTHORITY OF OWENSBEL	1,822.287	2,282.287	2,976.364	1,822.287	1,822.287	2,976.364	248.287	(924)	248.287		2,487		48,887		48,887	3,287		10,887	2,887	32,887	16,887	16,887	16,887	16,887	23,887	6,900	
J219	LFUC HOUSING AUTHORITY	1,845.091	2,352.321	2,943.198	1,845.091	1,845.091	2,943.198	209.899	(1,014)	204.055		26,249		511,850		511,850	6,533		111,169	48,126	123,160	66,878	66,878	66,878	66,878	26,508		
J256	CITY OF ST MATTHEWS	899.389	1,186.439	1,609.034	899.389	899.389	1,609.034	131.188	(384)	130.664		14,014		249,951		249,951	3,185		54,190	2,480	60,035	32,999	32,999	32,999	32,999	46,147	12,921	
J303	PORTER PARK HILLS	166.516	212.012	274.619	166.516	166.516	274.619	8.742	(33)	8.742		1,039		18,539		18,539	219		4,466	233	4,839	2,428	2,428	2,428	2,428	3,249	859	
J305	SCOTT CO SOL CONSERV DIST	59.747	76.172	96.924	58.902	58.902	96.924	8.881	(34)	8.881		931		16,725		16,725	212		3,600	1,897	3,899	2,166	2,166	2,166	2,166	3,066	859	
J310	CANNONBURG WATER DIST	253.206	322.941	410.225	249.225	247.213	420.744	36.942	(142)	36.800		3,947		70,270		70,270	897		15,262	749	16,998	9,181	9,181	9,181	9,181	12,997	3,819	
J314	KNOX COUNTY WARENS ARBRET ED	1,241.498	1,588.618	2,032.818	1,241.498	1,241.498	2,032.818	169.818	(629)	169.818		19,829		347,698		347,698	4,838		8,528	4,518	10,046	5,518	5,518	5,518	5,518	7,296	2,086	
J317	PROVIDENCE MHO HOUSING AU	101.263	131.263	174.263	101.263	101.263	174.263	15																				

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coyle

Kentucky Retirement Systems
Schedule B - Schedule of Other Amounts by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2017				OPEB Expense				Change in				Outstanding Balance of Deferred Outflows of Resources				Recognition of Funding Deferrals (Inflow) of Resources for Future Plan Years Ending June 30, 2018										
		June 30, 2016 Net OPEB Liability	Discount Rate 8.5%	Discount Rate Less 1.00% 7.5%	Discount Rate Plus 1.00% 9.5%	Health Care Trend Rate %	Health Care Trend Rate % Increase	Deferred Amounts		Gross Employer OPEB Expense	Proportionate Share of Aggregate Plan OPEB Contributions	Proportionate Share of Nonemployer Contributions	Net OPEB Expense	Implicit Subsidy Year Ending 6/30/18	Liability Experience	Change in		Outstanding Balance of Deferred Inflows of Resources		2018	2019	2020	2021	2022	Therapist			
								Preparation & Distribution of Employer Contrib.	Preparation & Distribution of Employee Contrib.							Preparation & Distribution of Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes							Investment Experience	Preparation & Distribution of Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
K219	NORTHERN KY WATER SEWER	1,055,231	6,444,556	6,330,049	4,983,977	4,943,613	8,316,613	757,259	(8,182)	794,437	-	794,437	76,769	-	-	-	-	-	-	304,585	14,935	183,241	183,241	183,241	290,380	72,626		
K227	KY CO LEGAL ASSOC	112,029	124,815	189,724	118,436	109,266	188,962	16,520	(99)	16,520	-	16,520	1,276	-	-	-	-	-	-	6,749	3,011	7,477	4,061	4,061	4,061	9,747	1,849	
K226	REPRESENTATION FIRE DIST	25,471	32,728	41,445	25,308	25,308	35,444	42,629	3,744	41,410	-	41,410	5,730	400	-	-	-	-	-	1,547	76	1,774	951	951	951	1,318	369	
K314	KY LEGAL AID	1,068,223	1,381,886	1,232,205	1,033,124	1,044,637	1,774,292	155,790	(899)	155,191	-	155,191	16,645	-	-	-	-	-	-	286,338	3,763	64,362	3,113	71,306	38,719	38,719	54,809	15,346
K215	MT WASHINGTON FIRE DIST	35,763	45,095	59,817	35,258	34,673	51,216	52,181	(20)	51,966	-	51,966	557	-	-	-	-	-	-	9,821	127	2,155	105	1,296	1,296	1,296	1,835	513
K319	CITY OF SILVER GROVE	56,577	72,131	91,793	55,328	93,478	8,251	(32)	8,219	-	-	8,219	882	-	-	-	-	-	-	15,645	200	3,409	107	3,776	2,050	2,050	2,050	2,853
K337	KY COUNCIL OF ADHS	55,647	70,945	90,274	54,861	54,861	92,428	8,116	(1)	8,115	-	8,115	867	-	-	-	-	-	-	15,617	197	3,333	145	3,715	2,017	2,017	2,017	2,853
K306	ST MATTHEWS FIRE DIST	46,021	51,022	64,621	39,465	39,137	66,473	5,827	(22)	5,805	-	5,805	624	-	-	-	-	-	-	11,802	142	2,411	118	2,675	1,481	1,481	1,481	2,054
K414	CITY OF SMITH GROVE	22,475	29,291	37,271	22,610	22,610	38,160	3,333	(13)	3,320	-	3,320	358	-	-	-	-	-	-	6,373	81	1,184	48	1,533	833	833	833	1,179
K409	CITY OF LAKEHURST PARK	24,126	30,738	39,138	23,795	23,795	40,072	3,519	(13)	3,506	-	3,506	376	-	-	-	-	-	-	6,693	85	1,454	71	1,490	875	875	875	1,238
K319	CITY OF MELBOURNE	20,446	26,577	33,923	20,396	20,396	31,627	3,101	(14)	3,087	-	3,087	326	-	-	-	-	-	-	1,392	74	1,526	52	1,592	753	753	1,099	
K509	CITY OF TAYLOR MIL	330,019	420,744	535,274	325,355	322,733	548,134	88,130	(185)	87,945	-	87,945	5,142	-	-	-	-	-	-	91,551	1,349	19,884	576	22,029	11,962	11,962	11,962	16,433
K614	WARDEN CO PUBLIC LIBR	779,449	966,462	1,232,140	748,911	742,676	1,261,758	110,788	(425)	110,363	-	110,363	2,689	-	-	-	-	-	-	410,726	2,689	45,770	2,247	45,770	27,533	27,533	27,533	38,978
K619	CAMPBELL CO CONS DISTRICT	865,819	1,027,345	1,307,240	794,429	788,627	1,138,445	117,521	(482)	117,069	-	117,069	12,554	-	-	-	-	-	-	225,544	2,853	48,562	2,384	53,799	29,207	29,207	29,207	41,343
K659	CITY OF ECKWOLD	428,588	546,411	695,278	422,530	419,125	711,875	62,586	(240)	62,346	-	62,346	6,678	-	-	-	-	-	-	118,996	1,518	25,243	1,207	28,408	15,535	15,535	15,535	21,991
K719	CENTRAL CAMPBELL COE DIST	19,190	24,646	31,131	19,619	19,287	31,685	2,799	(11)	2,784	-	2,784	299	-	-	-	-	-	-	5,334	68	1,156	97	1,281	695	695	984	
K759	LAKEHURST CHRISTIANVILLS POL	34,265	43,685	55,546	33,781	33,588	56,193	4,997	(19)	4,978	-	4,978	534	-	-	-	-	-	-	10,906	121	2,065	102	2,288	1,242	1,242	1,242	1,758
K856	HIGHVIEW FIRE DISTRICT	32,010	40,419	51,928	31,528	31,320	53,148	4,468	(18)	4,450	-	4,450	499	-	-	-	-	-	-	8,880	113	1,929	95	2,127	1,160	1,160	1,160	1,442
K859	CITY OF FORT MITCHELL	431,556	525,744	703,338	427,427	423,465	720,125	63,230	(243)	62,987	-	62,987	6,755	-	-	-	-	-	-	120,774	1,535	26,122	1,322	28,939	15,715	15,715	15,715	22,245
K899	HUSKING AUTH OF COVINGTON	1,011,115	1,289,902	1,640,238	996,833	988,800	1,679,854	167,643	(186)	167,457	-	167,457	15,755	-	-	-	-	-	-	60,922	2,991	67,493	3,650	36,650	36,650	36,650	51,881	
L012	ALLEN CO CONSERVATION DIST	7,224	9,248	11,517	7,151	7,093	12,689	1,058	(4)	1,054	-	1,054	113	-	-	-	-	-	-	2,012	28	407	26	484	263	263	263	372
L003	ANDERSON PUBLIC LIBR	173,785	215,568	278,462	173,288	173,288	288,621	8,972	(87)	8,905	-	8,905	2,708	-	-	-	-	-	-	48,200	61	10,471	514	11,669	6,299	6,299	6,299	8,937
L104	CITY OF BARLOW	79,883	101,844	129,571	78,120	78,120	132,644	11,650	(45)	11,605	-	11,605	1,245	-	-	-	-	-	-	24,116	263	4,813	236	5,332	2,895	2,895	2,895	3,997
L105	CITY OF GLASCOCK	1,952,475	2,499,226	3,187,640	1,924,867	1,924,867	3,489,844	282,620	(1,084)	281,536	-	281,536	31,448	-	-	-	-	-	-	341,660	6,824	112,628	5,776	133,226	70,720	70,720	70,720	98,661
L106	BATH CO WATER DISTRICT	235,424	301,147	391,917	232,096	232,096	391,034	34,334	(182)	34,202	-	34,202	3,668	-	-	-	-	-	-	65,399	834	14,185	497	15,716	8,533	8,533	8,533	12,079
L107	BELO CO COURT LEVY	159,599	192,510	249,959	148,985	148,985	220,622	22,022	(85)	21,937	-	21,937	2,353	-	-	-	-	-	-	43,899	535	9,998	488	10,679	5,473	5,473	5,473	7,247
L108	KING CO FLDG DIST	16,755,071	21,335,660	27,148,429	16,498,524	16,498,524	27,296,328	2,143,279	(20,759)	2,122,519	-	2,122,519	20,759	-	-	-	-	-	-	4,642,259	92,219	1,006,131	49,528	608,588	608,588	608,588	858,664	
L109	CITY OF PARIS	2,999,425	3,314,029	4,216,918	2,962,643	2,942,031	4,317,881	379,102	(1,486)	377,646	-	377,646	40,503	-	-	-	-	-	-	721,112	9,205	156,419	7,689	173,131	94,220	94,220	94,220	133,375
L110	ITCO AREA DEVELOPM DIST	562,819	717,511	913,019	562,383	562,383	849,814	62,081	(135)	61,946	-	61,946	7,110	-	-	-	-	-	-	136,139	1,993	33,910	1,689	37,568	20,483	20,483	20,483	28,576
L111	DANVILLE ROYAL CO LIBR	91,881	117,348	150,864	91,881	91,881	149,848	14,948	(8)	14,940	-	14,940	1,432	-	-	-	-	-	-	25,499	392	5,336	271	6,132	3,331	3,331	3,331	4,716
L112	BRACKEN COUNTY PUB LIBR	75,232	95,913	122,445	74,168	73,571	124,968	10,972	(42)	10,930	-	10,930	1,172	-	-	-	-	-	-	20,870	266	4,533	222	5,021	2,727	2,727	2,727	3,640
L113	BRIDGEMONT FIRE DISTRICT	109,487	139,887	181,264	109,487	109,487	178,758	17,878	(8)	17,870	-	17,870	1,854	-	-	-	-	-	-	36,888	448	8,057	408	8,465	5,087	5,087	5,087	6,944
L114	BRICKENIDGE CO CLERK OFF	197,059	251,232	319,679	194,274	194,274	302,739	26,739	(110)	26,629	-	26,629	3,046	-	-	-	-	-	-	54,667	498	11,873	583	13,154	7,143	7,143	7,143	10,111
L115	CITY OF MT WASHINGTON	1,150,361	1,466,405	1,866,173	1,134,101	1,124,861	1,910,721	160,770	(645)	160,125	-	160,125	17,924	-	-	-	-	-	-	319,124	4,073	69,311	3,443	76,787	41,696	41,696	41,696	56,924
L116	KNOX CO AMBLANCE DIST	263,498	336,988	435,483	263,498	263,498	418,483	41,843	(18)	41,825	-	41,825	4,649	-	-	-	-	-	-	86,273	1,483	19,187	849	20,036	11,217	11,217	11,217	15,242
L118	MURRAY PUBLIC SCHOOLS	2,083,143	2,668,420	3,393,489	2,044,284	1,998,031	3,393,489	297,974	(1,145)	296,829	-	296,829	31,835	-	-	-	-	-	-	566,792	7,235	123,102	6,044	136,381	74,056	74,056	74,056	100,822
L121	CITY OF CARROLLTON	798,408	1,017,696	1,297,217	797,122	797,122	1,236,135	114,440	(447)	113,993	-	113,993	12,440	-	-	-	-	-	-	221,488	2,627	48,105	2,261	53,231	29,840	29,840	29,840	40,366
L122	CORNHART FIRE DISTRICT	1,396,212	1,822,659	2,412,624	1,396,212	1,396,212	2,412,624	212,922	(841)	212,081	-	212,081	23,398	-	-	-	-	-	-	444,378	5,312	84,388	4,438	88,826				

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Colwell

Kentucky Retirement Systems
Schedule B - Schedule of Contributions by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2017					OPEB Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Funding Deferrals (Outflow) of Resources for Future Plan Years Ending June 30						
		June 30, 2017 Net OPEB Liability	Discount Rate 8.50%	Discount Rate Less 1.00% 7.50%	Discount Rate Plus 1.00% 9.50%	Health Care Trend Rate % 1.00%	Health Care Trend Rate % 1.00%	Proportionate Share of Aggregate Plan OPEB Expense	Gross Employer OPEB Expense	Proportionate Share of Non-employer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/18	Liability Expiration	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Expiration	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	2023	2024	
																												2018
L099	LARGAGE UTILITY COMPANY	80,014	382,669	486,925	2,055,911	203,537	498,548	43,775	(168)	43,607	4,677	83,366			83,366	1,063		16,885	888	20,104	10,880	10,880	10,880	10,880	10,880	10,880	15,481	4,312
L096	PENDLETON COUNTY WATER	260,210	278,253	320,796	197,983	197,983	20,939	(182)	20,757	3,120	35,841			35,841	799		12,883	940	13,594	7,207	7,207	7,207	7,207	7,207	7,207	20,773	2,807	
L099	POWELLY VALLEY WATER DIST	153,302	195,445	248,604	171,135	149,917	254,620	23,388	(86)	22,272	3,389	42,528			42,528	543		5,277	454	10,324	5,507	5,507	5,507	5,507	5,507	7,966	2,202	
L100	SCIENCE HILL CO OF ED	331,391	422,493	537,640	307,640	307,640	88,330	(186)	88,144	5,184	91,932			91,932	1,373		39,967	800	22,121	12,011	12,011	12,011	12,011	12,011	17,003	4,783		
L102	CITY OF MOUNT VERNON	749,252	982,725	1,247,919	738,738	752,267	1,277,708	112,288	(411)	111,757	11,986	211,400			211,400	2,724		46,349	2,275	51,248	27,883	27,883	27,883	27,883	27,883	39,470	11,651	
L105	GREENBURGH COUNTY PARKS	1,816,014	1,382,603	1,759,440	1,069,214	1,069,214	1,801,399	158,171	(608)	157,563	16,899	300,665			300,665	3,640		45,345	3,208	39,310	39,310	39,310	39,310	39,310	55,447	15,880		
L104	LAKE CUMBERLAND AND	1,816,014	2,135,251	2,946,028	1,796,345	1,775,916	3,016,353	244,449	(1,017)	263,832	28,296	503,784			503,784	6,411		109,418	6,524	121,221	65,824	65,824	65,824	65,824	65,824	93,179	26,000	
L106	GREENBURGH COUNTY PARKS	1,816,014	1,382,603	1,759,440	1,069,214	1,069,214	1,801,399	158,171	(608)	157,563	16,899	300,665			300,665	3,640		45,345	3,208	39,310	39,310	39,310	39,310	39,310	55,447	15,880		
L108	TRIPLE S PLANNING & ZONING	78,306	127,033	167,433	103,420	103,420	138,065	11,420	(11)	11,378	2,220	21,778			21,778	222		4,718	232	5,227	2,438	2,438	2,438	2,438	2,438	4,010	2,162	
L107	CITY OF FRANKLIN	1,424,213	1,933,741	2,510,430	1,404,902	1,392,792	2,365,983	207,798	(796)	206,992	22,192	396,934			396,934	5,043		89,811	4,213	95,067	51,622	51,622	51,622	51,622	51,622	70,075	20,245	
L108	SPENCER CO FIRE DIST	18,413	23,501	30,173	19,473	19,473	26,647	2,498	(10)	2,478	479	5,114			5,114	65		1,111	121	1,231	664	664	664	664	664	966	245	
L109	CAMPBELLVILLE CITY SCHOOL	900,172	1,148,147	1,460,953	887,443	888,467	1,495,428	131,340	(805)	130,533	14,032	249,929			249,929	3,189		54,261	2,644	60,114	32,842	32,842	32,842	32,842	32,842	43,307	12,938	
L110	CITY OF ELINGTON	296,530	380,598	484,290	291,528	291,528	415,558	40,588	(167)	40,371	6,652	82,116			82,116	1,057		17,967	884	19,528	10,621	10,621	10,621	10,621	15,148	4,209		
L111	HOUSING AUTHORITY OF CADDO	100,036	127,536	162,283	98,422	97,427	146,889	9,661	(43)	14,533	1,559	29,251			29,251	354		6,007	266	6,677	3,626	3,626	3,626	3,626	3,626	5,133	1,437	
L112	CITY OF BEHREND	41,230	52,591	66,919	40,667	40,340	68,516	6,016	(23)	5,993	643	11,443			11,443	146		2,485	122	2,753	1,495	1,495	1,495	1,495	1,495	2,117	593	
L113	LEWIS COUNTY LANDSCAPE COM	66,462	87,410	111,224	62,982	62,982	87,688	7,999	(58)	8,046	1,068	19,020			19,020	243		4,131	420	4,627	2,486	2,486	2,486	2,486	2,486	3,558	965	
L114	WARREN COUNTY Bd OF ED	10,950,940	13,504,975	17,184,342	10,443,172	10,399,011	17,944,544	1,544,675	(5,935)	1,538,941	165,954	2,938,597			2,938,597	37,509		638,328	31,335	707,802	383,954	383,954	383,954	383,954	383,954	543,513	152,184	
L115	WASHINGTON CO SCHOOLS	1,399,231	1,732,985	2,205,012	1,340,019	1,329,219	2,257,649	189,211	(782)	189,489	21,179	377,867			377,867	4,813		81,898	4,021	89,720	49,267	49,267	49,267	49,267	49,267	69,741	19,528	
L116	CORBIN RD OF ED	1,930,255	2,481,342	3,131,274	1,903,237	1,897,499	3,206,253	261,549	(1,082)	260,467	30,081	535,551			535,551	6,836		116,337	5,711	128,864	69,574	69,574	69,574	69,574	69,574	99,053	27,735	
L119	CITY OF CAMPBELL	273,347	348,483	443,438	288,844	287,312	454,023	39,865	(163)	39,712	4,259	75,830			75,830	988		16,470	838	18,246	9,908	9,908	9,908	9,908	9,908	14,025	3,927	
L120	FALLING SPRING PARK FARE	365,658	388,921	494,880	300,756	298,222	508,694	44,490	(171)	44,319	4,753	84,627			84,627	1,080		18,380	903	20,263	11,657	11,657	11,657	11,657	11,657	15,652	4,428	
L141	CORNING WATER DISTRICT	858,186	1,151,186	1,489,186	858,186	858,186	1,315,186	121,867	(472)	121,800	12,988	233,605			233,605	295		5,088	247	5,560	3,019	3,019	3,019	3,019	3,019	4,273	1,197	
L156	CITY OF LYNDEN	112,649	143,819	182,747	110,163	107,169	164,429	15,399	(63)	15,336	1,755	31,621			31,621	399		6,787	333	7,519	4,083	4,083	4,083	4,083	4,083	5,740	1,418	
L158	BEARBERIE FIRE PROTECTION	28,474	36,688	46,288	28,474	28,474	42,888	4,488	(18)	4,472	548	7,986			7,986	102		1,848	93	1,948	1,043	1,043	1,043	1,043	1,043	1,473	412	
L256	CITY OF HURSTBURGH	83,447	106,387	135,372	82,368	81,465	138,643	12,170	(47)	12,123	1,300	24,149			24,149	295		5,028	246	5,569	3,024	3,024	3,024	3,024	3,024	4,281	1,199	
L358	EASTWOOD FIRE PROT DIST	23,103	29,773	37,885	23,103	22,838	38,789	3,486	(13)	3,393	364	6,478			6,478	83		1,407	89	1,599	847	847	847	847	847	1,198	335	
L456	FRENCH CREEK FIRE PROT DIST	37,277	47,274	59,472	36,750	36,750	54,474	5,474	(19)	5,455	644	10,341			10,341	132		2,246	111	2,357	1,351	1,351	1,351	1,351	1,351	1,913	535	
L756	PLEASANT RIDGE PARK FARE	164,127	188,298	237,054	164,127	164,127	242,713	23,131	(82)	23,229	2,277	40,337			40,337	517		8,884	432	9,753	5,296	5,296	5,296	5,296	5,296	7,498	2,200	
L909	NORTHSHIRE JUVENILE CORP	805,750	1,024,752	1,303,740	792,423	788,027	1,333,066	117,225	(440)	116,775	12,524	222,980			222,980	2,448		48,429	5,163	53,593	29,133	29,133	29,133	29,133	29,133	41,242	11,548	
M001	COLUMBIANA COUNTY UTILITIES	895,137	771,669	981,669	825,886	825,886	1,058,886	98,214	(392)	98,214	9,429	187,867			187,867	2,143		36,499	1,830	40,360	21,843	21,843	21,843	21,843	21,843	29,848	8,067	
M003	LAWRENCE ANDERSON PLAN COMM	8,799	11,218	14,274	8,674	8,665	14,415	1,283	(3)	1,279	137	2,441			2,441	31		588	319	319	319	319	319	319	319	413	127	
M004	CALDWELL WATER DISTRICT	1,025,139	1,425,139	2,025,139	1,025,139	1,025,139	1,425,139	142,539	(574)	142,539	15,443	275,443			275,443	3,899		81,669	3,899	89,568	49,611	49,611	49,611	49,611	49,611	69,278	19,628	
M006	GATEWAY AREA DEV DISTRICT	306,478	381,435	481,335	306,478	306,478	429,235	38,115	(222)	37,899	4,184	74,041			74,041	1,405		23,912	1,174	26,019	14,386	14,386	14,386	14,386	14,386	20,364	5,727	
M007	MIDDLEBORO CITY SCHOOL	933,402	1,190,012	1,514,211	933,402	933,402	1,350,388	138,228	(523)	138,405	14,544	258,937			258,937	3,305		56,239	2,791	62,205	33,832	33,832	33,832	33,832	33,832	47,982	13,410	
M009	WEST VIRGINIA RD OF ED	1,133,386	1,499,482	1,914,722	1,133,386	1,133,386	1,610,715	139,325	(519)	138,806	15,519	270,997			270,997	3,435		62,339	3,097	68,436	38,239	38,239	38,239	38,239	38,239	52,478	14,238	
M009	PARIS HOBSON CO LIBRARY	204,875	268,942	332,835	201,282	201,282	280,356	29,850	(118)	29,735	3,189	56,279			56,279	725		12,332	608	13,663	7,418	7,418	7,418	7,418	7,418	10,892	3,440	
M010	BOVD CO OF ED	1,537,538	4,510,062	5,738,403	1,487,555	1,479,449	5,675,756	519,520																				

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule B - Schedule of Plan Assets by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2017					OPEB Expense					Outstanding Balance of Deferred Outflows of Resources					Recognition of Deferred Outflows of Resources for Future Plan Years Ending June 30											
		June 30, 2016 Net OPEB Liability	Discount Rate 4.85%	Discount Rate Less 100% 4.85%	Discount Rate Plus 100% 4.85%	Health Care Trend Rate % Increase	Health Care Trend Rate % Increase	Deferred Amounts from Changes in Population & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Gross Employer OPEB Expense	Proportionate Share of Non-employer Contributions	Net Employer OPEB Expense	Implicit Subsidy Payment 6/30/18	Liability Experience	Change in Outstanding Balance of Deferred Outflows of Resources			Preparation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Total Deferred Outflow of Resources	2018	2019	2020	2021	2022	2023
								Proportionate Share of Aggregate Plan OPEB Expense	& Proportionate Share of Plan Contributions	Proportionate Share of Employer OPEB Expense						Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience							
M800	CITY OF BRANDENBURG	97,623	472,511	461,244	365,385	362,440	615,996	54,692	(208)	53,444	5,775	53,444	5,775	102,815	1,312	22,331	1,096	44,739	13,481	13,413	13,433	14,433	14,433	19,016	2,555			
M801	MERCER CO BOARD OF ED	2,052,265	2,885,797	3,414,970	2,075,897	2,088,861	5,696,899	307,280	(1,179)	869,229	26,981	365,828	26,981	388,975	7,494	128,834	6,277	160,515	76,262	76,262	76,262	76,262	76,262	76,262	76,262	76,262	76,262	
M802	CITY OF EDMONTON	403,435	516,366	494,502	397,251	394,545	670,126	58,840	(206)	59,614	6,286	59,614	6,286	111,922	1,429	24,309	1,333	26,931	14,624	14,624	14,624	14,624	14,624	20,701	5,797			
M807	MT STEUBEN FURNACE LIB	191,272	243,544	231,291	185,569	187,649	317,698	27,995	(107)	27,728	2,980	27,728	2,980	53,861	67	11,524	566	12,767	6,933	6,933	6,933	6,933	9,814	2,448				
M808	MORGAN CO CONSERV DIST	28,458	26,654	33,152	20,147	19,885	33,844	2,960	(12)	2,968	318	2,968	318	5,669	72	1,231	41	1,364	740	740	740	740	1,048	294				
M809	BARBERSBORO HO OF ED	2,240,317	3,495,453	4,445,480	2,701,583	2,679,812	4,351,599	399,650	(1,335)	398,115	42,699	396,115	42,699	760,197	9,703	165,108	8,107	182,918	99,327	99,327	99,327	99,327	99,327	140,684	31,369			
M810	BAKERSBORO CO WATER DIST	78,674	100,537	127,954	77,759	77,133	131,088	11,503	(44)	11,459	1,229	11,459	1,229	21,861	279	4,752	234	5,265	2,859	2,859	2,859	2,859	2,859	4,147	1,134			
M812	CITY OF BAKERDALE	415,485	529,705	474,620	406,312	408,120	601,965	40,362	(233)	40,362	4,474	40,362	4,474	115,360	1,471	25,074	1,229	27,734	13,800	13,800	13,800	13,800	15,660	21,318	5,968			
M813	CITY OF CLERMONT WATER DIST	452,442	704,364	696,264	544,673	540,283	807,648	30,939	(309)	80,265	6,609	79,456	6,609	153,265	1,956	33,268	1,634	36,978	20,026	20,026	20,026	20,026	20,026	24,148	7,917			
M816	CITY OF FALLOUTHT	533,035	552,080	702,491	429,914	423,474	779,261	101,154	(349)	82,911	6,747	82,911	6,747	130,219	1,533	26,091	1,281	28,995	15,096	15,096	15,096	15,096	16,026	22,218	6,221			
M817	FAY CO CONC IN EMPLOY PRO	1,277,200	1,628,117	1,671,443	1,277,200	1,271,443	1,949,003	211,443	(715)	185,533	19,931	185,533	19,931	354,111	4,523	79,953	3,779	85,214	46,295	46,295	46,295	46,295	46,295	65,533	18,249			
M818	PKEE CO HOUSING AUTHORITY	199,929	254,891	243,435	197,503	195,515	322,077	29,158	(112)	29,046	3,115	29,046	3,115	55,640	8	12,046	991	13,345	7,247	7,247	7,247	7,247	7,247	10,258	2,973			
M819	BELCH FUR FARM CONGR	162,931	232,220	226,759	163,345	163,345	279,992	30,163	(103)	29,576	2,619	29,576	2,619	50,267	488	11,622	541	12,211	6,831	6,831	6,831	6,831	6,831	9,786	2,956			
M819	PULASKI COUNTY HO OF ED	7,081,915	8,939,549	11,375,080	6,912,804	6,857,994	11,446,618	1,022,823	(4,924)	1,018,904	109,257	1,018,904	109,257	1,945,189	24,829	422,478	20,743	468,050	254,156	254,156	254,156	254,156	254,156	329,756	100,737			
M816	RUSSELL CO PUBLIC LIBRARY	144,510	184,288	234,496	142,507	141,358	240,094	21,081	(81)	21,000	2,252	21,000	2,252	40,100	512	8,709	428	9,649	5,239	5,239	5,239	5,239	5,239	7,417	2,178			
M816	SCOTT COUNTY LIBRARY	542,486	695,517	679,818	542,428	538,428	800,822	79,855	(384)	79,803	8,452	79,803	8,452	150,620	1,601	32,681	1,605	36,267	19,660	19,660	19,660	19,660	19,660	22,838	7,293			
M816	SHELBY CO HO OF ED	5,638,408	7,186,363	9,345,617	5,559,105	5,514,305	8,023,348	819,209	(819)	819,209	87,862	819,209	87,862	1,564,273	19,967	336,747	16,681	356,395	204,387	204,387	204,387	204,387	204,387	289,323	81,076			
M817	FRANKLIN ELECTRIC PLNT BLD	469,028	776,454	897,995	469,028	469,028	995,980	1,011,380	88,221	(841)	88,489	88,489	8,490	148,952	2,157	36,695	1,402	40,854	22,075	22,075	22,075	22,075	22,075	31,449	8,749			
M818	SPENCER CO PUBLIC LIB	104,719	133,507	149,880	103,229	102,407	173,955	15,272	(59)	15,213	1,632	15,213	1,632	29,650	371	6,309	309	6,989	3,795	3,795	3,795	3,795	3,795	4,573	1,505			
M819	CITY OF CAMPBELLVILLE	1,490,594	1,900,256	2,417,970	1,469,436	1,467,994	2,475,600	217,875	(855)	216,541	23,224	216,541	23,224	413,841	5,278	89,805	4,102	93,484	54,025	54,025	54,025	54,025	54,025	76,247	21,413			
M819	CITY OF CATHART	168,934	205,176	201,674	167,264	167,264	287,307	24,471	(90)	24,381	2,588	24,381	2,588	44,645	570	9,998	477	10,743	5,833	5,833	5,833	5,833	5,833	8,228	2,312			
M811	TRACCO COUNTY DISTRICT	18,481	18,481	18,481	18,481	18,481	29,685	2,485	(10)	2,485	288	2,485	288	5,127	65	1,113	54	1,235	678	678	678	678	678	949	265			
M812	CITY OF MILTON	184,504	230,961	207,291	142,436	141,127	273,671	24,079	(92)	23,937	2,567	23,937	2,567	47,508	583	9,927	487	10,997	5,972	5,972	5,972	5,972	5,972	8,454	2,367			
M813	CITY OF STEUBEN	294,569	362,926	406,827	279,275	272,465	415,280	44,341	(4,434)	44,341	4,434	44,341	4,434	79,440	1,088	17,745	842	19,999	10,225	10,225	10,225	10,225	10,225	14,603	4,408			
M815	WASHINGTON CO LIBRARY	147,317	107,573	136,881	81,185	82,514	140,149	12,306	(47)	12,259	2,167	12,259	2,167	23,407	299	5,084	249	5,632	3,059	3,059	3,059	3,059	3,059	4,330	1,212			
M816	WAYNE COUNTY PUBLIC LIBRARY	84,275	107,868	238,819	84,275	84,275	244,520	21,470	(82)	21,388	2,294	21,388	2,294	40,839	521	8,920	435	9,626	5,336	5,336	5,336	5,336	5,336	7,254	2,115			
M817	WORTH CO OF ED	1,498,511	2,487,466	3,083,422	1,494,808	1,484,804	3,136,754	274,420	(2,428)	274,362	24,428	274,362	24,428	523,903	6,667	113,776	6,457	120,699	68,451	68,451	68,451	68,451	68,451	96,998	27,132			
M818	WHITLEY CO FISCAL COURT	2,314,861	2,951,222	3,755,240	2,282,131	2,263,720	3,444,930	338,400	(1,297)	336,303	36,099	336,303	36,099	642,167	8,197	139,473	6,447	154,517	83,905	83,905	83,905	83,905	83,905	118,773	33,257			
M819	WOLFE CO PUBLIC COURT	482,856	670,579	1,107,750	475,224	467,279	1,134,207	99,588	(383)	99,205	10,440	99,205	10,440	189,412	2,418	41,143	2,020	45,381	24,751	24,751	24,751	24,751	24,751	30,036	9,300			
M820	WOODFORD COUNTY LIBRARY	327,030	416,745	408,329	327,030	327,030	542,828	47,968	(83)	47,833	3,096	47,833	3,096	90,725	1,104	18,826	872	19,848	11,854	11,854	11,854	11,854	11,854	16,780	4,909			
M825	SHELBYVILLE CO TOURIST	251,997	321,273	408,842	248,435	248,435	414,560	36,751	(141)	36,610	3,927	36,610	3,927	69,907	802	16,183	746	18,621	9,134	9,134	9,134	9,134	9,134	12,330	3,202			
M825	CITY OF PENDER	36,848	46,242	46,242	36,848	36,848	60,242	5,396	(22)	5,374	227	5,374	227	10,482	149	2,482	121	2,603	1,481	1,481	1,481	1,481	1,481	1,993	512			
M826	MIDDLETON FIRE PROT DIST	40,463	51,867	60,589	40,463	40,463	65,593	5,933	(23)	5,910	434	5,910	434	11,286	144	2,176	124	2,176	1,474	1,474	1,474	1,474	1,474	1,887	405			
M825	BULLITT CO SANITATION DIS	238,042	303,481	386,163	234,677	232,766	395,851	34,716	(133)	34,583	3,799	34,583	3,799	66,036	811	14,342	704	15,899	8,629	8,629	8,629	8,629	8,629	12,214	3,420			
M811	WALKER CO CONSERV DIST	47,023	61,322	61,322	47,023	47,023	74,429	6,429	(37)	6,402	479	6,402	479	10,271	129	2,179	107	2,386	1,297	1,297	1,297	1,297	1,297	1,699	392			
M816	HOUSING AUTH OWENSBVILLE	66,322	84,855	101,962	65,385	64,858	101,962	8,473	(35)	8,398	1,033	8,398	1,033	16,399	193	3,996	196	4,427	2,484	2,484	2,484	2,484	2,484	3,483	935			
M817	PKINVILLE CO OF EDUCATION	301,179	383,075	488,367	296,922	294,929	494,229	41,924	(169)	41,753	4,693	41,753	4,693	83,551	1,066	18,146	891	20,103	10,916	10,916	10,91							

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule B - Schedule of Other Amounts by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2017					OPEB Expense					Change in					Outstanding Balance of Deferred Outflows of Resources					Recognition of Existing Deferred Outflows of Resources for Future Fiscal Years Ending June 30							
		June 30, 2016 Net OPEB Liability	Discount Rate 8.45%	Discount Rate Less 1.00% 7.45%	Discount Rate Plus 1.00% 9.45%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan of Contributions	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Non-employer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/18	Liability Experience	Assumption Changes	Investment Experience	Preparation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Preparation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	2018	2019	2020	2021	2022	Therapist
B03	CITY OF RAVENNA	41,913	53,415	67,993	41,320	40,987	60,624	6,113	(24)	6,089	6,089	653		11,627		11,627	11,627	148		2,535	114	2,790	1,519	1,519	1,519	1,519	1,519	1,150	662
B04	LAWYER PUBLIC LIBRARY	4,899,824	4,489,229	5,993,297	3,449,514	3,412,792	5,796,951	30,961	(9,959)	30,960	30,960	24,113		988,128		988,128	988,128	12,938		210,288	20,224	22,999	126,894	126,894	126,894	126,894	126,894	170,981	88,138
B06	CITY OF FRENDSBURG	1,574,574	1,752,073	2,229,416	1,534,849	1,533,950	2,252,415	201,425	(770)	199,655				381,240		381,240	381,240	4,866		62,802	4,005	9,733	49,412	49,412	49,412	49,412	49,412	70,513	19,743
B07	PAUL SUTTON LIBRARY	695,644	688,883	1,128,589	685,811	680,285	1,158,448	161,453	(3,073)	160,380	160,380	10,839		192,980		192,980	192,980	2,463		41,914	80,224	86,435	25,214	25,214	25,214	25,214	25,214	35,693	8,194
B08	CITY OF FULTON	805,488	1,126,223	1,286,732	794,322	797,203	1,237,865	117,423	(411)	117,012				177,022		177,022	177,022	2,852		48,522	2,242	5,736	29,136	29,136	29,136	29,136	41,229	11,572	
B042	MAYFIELD ELEC & WATER SYS	1,953,734	2,442,385	3,107,799	1,888,635	1,873,435	3,181,966	279,292	(37)	279,319	(1,077)	279,319		15,247		15,247	15,247	6,784		115,428	5,607	127,877	69,439	69,439	69,439	69,439	69,439	80,203	27,542
B045	CITY OF RUSSELL	864,203	770,303	981,168	790,662	790,662	1,003,965	88,127	(338)	87,738				107,633		107,633	107,633	2,139		36,484	1,786	4,333	21,900	21,900	21,900	21,900	21,900	33,605	6,680
B047	LINCOLN TRAIL AREA DEV DI	1,013,128	1,291,445	1,643,546	998,807	990,758	1,682,780	147,755	(167)	147,588				281,044		281,044	281,044	3,567		61,042	2,996	67,625	36,723	36,723	36,723	36,723	31,843	14,055	
B048	HARLAN CO CONSERV DIST	22,297	28,426	36,371	21,962	21,964	37,034	3,592	(13)	3,579				3,239		3,239	3,239	347		6,185	79	8,489	808	808	808	808	1,184	220	
B049	HART CO ABAB REVIRE	671,660	636,305	802,167	619,441	619,441	1,115,611	97,279	(4,647)	92,632				136,327		136,327	136,327	2,278		40,469	1,907	44,534	24,346	24,346	24,346	24,346	34,643	6,450	
B051	HENDERSON MEN W & S DEPT	2,996,135	3,333,899	4,231,904	2,559,626	2,559,626	4,312,448	378,651	(1,455)	377,196				720,234		720,234	720,234	9,194		136,433	7,480	17,307	94,107	94,107	94,107	94,107	133,216	37,301	
B052	CITY OF CAMPHILLBURG	41,129	52,491	67,466	40,125	40,125	66,467	6,027	(23)	6,044				11,465		11,465	11,465	148		2,490	122	2,758	1,498	1,498	1,498	1,498	2,121	994	
B054	SOUTH HOPKINS WATER DIST	205,674	262,470	333,979	205,474	205,474	311,979	30,025	(118)	29,910				59,112		59,112	59,112	729		12,484	609	15,742	7,463	7,463	7,463	7,463	10,564	2,768	
B057	CITY OF WILMORE	612,670	781,098	993,904	604,010	599,143	1,017,400	89,352	(343)	89,009				169,962		169,962	169,962	2,169		36,914	1,812	48,995	22,207	22,207	22,207	22,207	22,207	21,426	5,182
B058	HOPKINS BIRTH OF PAINTSIVE	365,142	386,283	495,541	301,028	298,680	507,885	44,831	(374)	44,506				84,366		84,366	84,366	829		16,295	1,081	18,387	9,603	9,603	9,603	9,603	11,688	15,667	4,387
B061	KY COMM ECONOMIC OPPORT	3,557,356	4,335,352	5,770,984	3,507,112	3,478,848	5,906,744	518,813	(1,993)	516,820				1,042		1,042	1,042	207,459		214,338	10,512	237,459	128,943	128,943	128,943	128,943	137,537	51,008	
B062	WOODCREST WATER DISTRICT	1,363,938	1,835,914	1,888,198	1,147,486	1,138,228	1,933,272	169,750	(652)	169,098				309,998		309,998	309,998	18,136		32,789	3,445	37,694	42,189	42,189	42,189	42,189	49,271	16,721	
B071	LOGAN CO PUBLIC LIBRARY	262,290	338,220	431,266	241,540	241,540	440,640	38,490	(149)	38,341				73,956		73,956	73,956	929		15,984	785	17,798	9,615	9,615	9,615	9,615	13,611	3,811	
B072	LYON CO HOUSING AUTHORITY	157,748	201,115	255,907	155,519	154,245	262,016	23,006	(116)	22,891				43,781		43,781	43,781	2,458		9,985	468	10,530	5,718	5,718	5,718	5,718	8,924	2,266	
B073	MCCRACKEN CO FD OF EP	5,424,738	6,576,119	8,800,179	5,348,120	5,305,020	9,010,435	791,157	(6,109)	785,118				1,504,914		1,504,914	1,504,914	19,259		326,852	16,847	361,108	196,620	196,620	196,620	196,620	276,343	77,216	
B075	FRANKLIN CO UTILITIES	1,486,292	1,580,845	2,052,799	1,461,645	1,461,645	2,252,499	204,645	(116)	203,489				352,794		352,794	352,794	7,656		120,862	5,895	130,613	72,228	72,228	72,228	72,228	102,344	29,628	
B078	CITY OF LOREDO	15,039	19,199	24,429	14,846	14,726	25,013	2,196	(9)	2,187				4,178		4,178	4,178	235		907	45	1,005	545	545	545	545	645	772	217
B079	MARSHALL CO PUBLIC LIBRARY	578,484	722,294	938,446	562,211	560,688	842,867	84,828	(442)	84,406				162,628		162,628	162,628	2,688		34,287	1,711	36,000	20,848	20,848	20,848	20,848	26,683	8,311	
B088	CITY OF WEST LEBAN	757,867	966,211	1,229,449	747,155	741,133	1,258,798	110,528	(425)	110,103				210,241		210,241	210,241	2,684		45,463	2,242	58,589	27,470	27,470	27,470	27,470	36,885	10,888	
B089	CENTRAL CITY MEN WAREHOUSE	574,638	731,005	931,181	565,952	563,232	953,489	83,713	(321)	83,392				159,236		159,236	159,236	2,033		34,585	1,617	36,315	20,986	20,986	20,986	20,986	29,494	8,126	
B090	TRICO COMM ACTION AGENCY	193,592	248,769	314,600	193,232	189,245	321,846	28,229	(218)	28,121				53,695		53,695	53,695	685		11,662	573	12,920	7,916	7,916	7,916	7,916	9,932	2,291	
B097	PERRY COUNTY PUBLIC LIB	35,920	32,162	40,636	30,102	29,942	47,293	3,946	(229)	3,916				113,434		113,434	113,434	1,488		24,241	1,210	27,299	14,624	14,624	14,624	14,624	20,984	5,276	
B098	BOYD CO PUBLIC LIBRARY	160,210	215,276	281,162	160,210	160,210	274,181	24,841	(95)	24,746				48,941		48,941	48,941	999		10,339	613	11,195	6,133	6,133	6,133	6,133	8,482	2,445	
B100	CITY OF RUSSELL SPENDS	633,000	960,397	1,211,248	614,344	614,344	1,011,248	79,181	(473)	78,708				128,467		128,467	128,467	1,640		27,302	1,349	30,911	16,786	16,786	16,786	16,786	22,769	6,463	
B101	CENTRAL CITY BOARD OF EDUCATION	28,944	37,267	48,477	28,944	28,944	45,495	3,895	(178)	3,717				7,447		7,447	7,447	341		1,441	72	1,513	827	827	827	827	1,045	218	
B106	SHELBY CO PARK RECREATION	320,994	409,225	520,716	313,847	313,847	533,147	46,613	(209)	46,403				89,645		89,645	89,645	1,137		19,340	949	21,426	11,634	11,634	11,634	11,634	16,769	4,642	
B109	TAYLOR CO PUBLIC LIBRARY	202,362	238,249	326,607	199,899	199,899	336,481	29,542	(114)	29,428				56,193		56,193	56,193	717		12,205	600	13,522	7,342	7,342	7,342	7,342	9,393	2,050	
B110	WALTON COUNTY PUBLIC SCHO	1,011,617	1,342,296	1,750,414	1,002,713	1,002,713	1,516,813	131,643	(593)	131,050				249,429		249,429	249,429	3,260		46,819	2,245	49,064	26,815	26,815	26,815	26,815	34,646	7,831	
B115	S.W.E.D.A.	32,889	41,292	52,842	31,981	31,981	47,673	4,298	(148)	4,298				8,985		8,985	8,985	115		1,951	96	2,162	1,174	1,174	1,174	1,174	1,682	465	
B116	WALTON CO CONSERV DIST	33,414	40,646	50,956	30,967	30,967	45,173	4,581	(148)	4,563				8,714		8,714	8,714	111		9,207	1,138	11,338	6,138	6,138	6,138	6,138	7,611	1,473	
B117	WALTON COUNTY WATER DIST	302,427	385,865	499,292	302,427	302,427	444,868	40,920	(178)																				

Special Called Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule B
Financial Statements by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2017					Deferred Amounts		OPEB Expense		Change in				Outstanding Balance of Deferred Outflows of Resources				Recognition of Deferred Outflows of Resources for Future Plan Years Ending June 30										
		June 30, 2017 Net OPEB Liability	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Health Care Trend Rate % Increase	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan of Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/17	Liability Experience	Preparation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Preparation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Recognition of Deferred Outflows of Resources for Future Plan Years Ending June 30							
														2018	2019							2020	2021	2022	2023				
V21	RUSSELLVILLE ELEC. PL. BD	600,710	829,448	1,055,681	441,353	458,383	1,080,802	94,906	(3,865)	94,341	96,541	11,140	-	180,526	-	-	-	180,526	2,384	-	39,309	1,925	41,438	23,567	23,567	23,567	23,567	33,389	6,549
V21	HUSKING AUTHORITY OF MAYSVILLE	285,997	390,688	392,848	232,624	239,991	599,626	39,920	(182)	39,738	26,225	3,674	-	85,410	-	-	-	85,410	881	-	14,307	988	15,291	8,560	8,560	8,560	12,098	3,387	
V28	CITY OF FRANKLIN	1,803,174	1,962,145	2,242,210	1,262,607	1,511,656	2,952,757	201,157	(774)	200,383	193,916	21,326	-	883,412	4,894	-	-	883,412	4,894	-	43,278	4,089	52,261	50,099	50,099	50,099	50,099	70,919	19,607
V30	HUSKING AUTHORITY OF SOMERSET	355,239	474,713	527,700	320,491	338,107	540,207	47,440	(182)	47,258	5,509	5,089	-	90,239	-	-	-	90,239	1,152	-	19,399	988	21,713	11,791	11,791	11,791	14,991	4,473	
V35	CITY OF CATEY CITY	296,277	386,276	483,881	274,861	291,891	495,411	47,551	(167)	47,384	4,448	4,448	-	62,746	-	-	-	62,746	1,058	-	17,272	803	19,911	10,812	10,812	10,812	15,305	4,295	
V36	HUSKING AUTHORITY OF SHREVEPORT	82,979	105,644	134,451	81,708	81,849	137,641	12,887	(46)	12,841	1,241	1,241	-	22,992	293	-	-	22,992	293	-	4,994	245	5,532	3,085	3,085	3,085	4,253	1,912	
V38	NORTHERN KY AREA DEV DIST	2,001,274	2,551,466	3,246,599	1,973,076	1,907,106	3,224,999	291,870	(1,121)	290,749	31,843	31,843	-	535,183	-	-	-	535,183	7,887	-	120,581	5,920	133,568	72,540	72,540	72,540	105,285	28,732	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7,975,311	4,795,311	4,747,273	8,803,385	297,993	(2,708)	295,273	3,562,323	3,562,323	-	1,366,713	17,300	-	-	1,366,713	17,300	-	295,494	14,361	324,855	175,960	175,960	175,960	249,084	69,543	
V39	CAMPBELL CO BOARD OF EDUC	4,854,964	6,189,119	7																									

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

County Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contribution	2017 Employer Allocation Percentage
39932	JEFFERSON CO SHERIFF	\$ 698,738	1.361364%
39934	KENTON CO SHERIFF	143,384	0.279358%
39936	CAMPBELL CO SHERIFF	15,443	0.030088%
39938	FAYETTE CO SHERIFF	182,122	0.354832%
39940	DAVISS CO SHERIFF	180,229	0.351143%
39944	HARDIN COUNTY SHERIFF	105,713	0.205964%
39946	WARREN COUNTY SHERIFF	204,076	0.397604%
39948	BOONE COUNTY SHERIFF	794,241	1.547436%
39952	MADISON COUNTY SHERIFF	83,853	0.163373%
39962	BULLITT CO SHERIFF	155,016	0.302020%
A156	CITY OF ANCHORAGE	29,773	0.058008%
AB19	BELLEVUE/DAYTON FIRE	99,761	0.194366%
AC19	CAMPBELL CO FIRE DIST 1	38,655	0.075312%
AD19	SOUTHERN CAMPBELL F DIST	37,048	0.072182%
AS02	ALLEN CO AMBULANCE SVC	64,972	0.126587%
AS20	WOODFORD CO FIRE DISTRICT	23,075	0.044957%
B008	BURLINGTON FIRE PRO DIST	130,265	0.253797%
B015	CITY OF HILLVIEW	56,097	0.109295%
B045	CITY OF BELLEFONTE	12,974	0.025277%
B256	BUECHEL FIRE PROTECT DIST	65,515	0.127645%
B259	CITY OF LUDLOW	67,582	0.131672%
B456	ANCHORAGE FIRE PROTECTION	94,291	0.183709%
B656	LOUISVILLE AIRPORT AUTHOR	212,605	0.414223%
B956	LAKE DREAMLAND FIRE DIST	16,516	0.032179%
C156	FAIRDALE FIRE DISTRICT	93,556	0.182276%
C256	LOUISVILLE/JEFF CO METRO	14,249,440	27.762476%
C356	INDIAN HILLS POLICE DEPT	26,672	0.051965%
D024	CITY OF PEMBROKE	3,504	0.006826%
D071	CITY OF LEWISBURG	4,255	0.008290%
D098	CITY OF COAL RUN VILLAGE	12,105	0.023584%
D106	SIMPSONVILLE RURAL FIRE	24,354	0.047450%
G015	ZONETON FIRE PROT DIST	63,678	0.124066%
GS06	SHELBY CO SUB FIRE DIST	6,745	0.013140%
J002	CITY OF SCOTTSVILLE	16,185	0.031534%
J003	CITY OF LAWRENCEBURG	56,186	0.109468%
J007	CITY OF MIDDLESBORO	200,410	0.390464%
J024	CITY OF HOPKINSVILLE	867,115	1.689418%
J037	CITY OF FRANKFORT	786,553	1.532456%
J040	CITY OF LANCASTER	25,932	0.050524%
J059	KENTON COUNTY AIRPORT BD	740,476	1.442684%
J063	CITY OF LONDON	191,662	0.373419%
J067	CITY OF WHITESBURG	29,631	0.057732%
J084	CITY OF HARRODSBURG	51,610	0.100552%
J090	CITY OF BARDSTOWN	190,323	0.370810%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017 Actual Employer <u>Contribution</u>	2017 Employer Allocation <u>Percentage</u>
J100	CITY OF SOMERSET	466,286	0.908475%
J113	CITY OF MORGANFIELD	15,903	0.030984%
J118	CITY OF CORBIN	157,988	0.307812%
J156	CITY OF JEFFERSONTOWN	382,684	0.745590%
J210	BOYD CO AMBULANCE SERVICE	182,015	0.354624%
J256	CITY OF ST MATTHEWS	200,363	0.390371%
J259	CITY OF PARK HILLS	24,326	0.047394%
J319	CITY OF ALEXANDRIA	83,759	0.163189%
J324	CITY OF OAK GROVE	62,284	0.121350%
J356	CITY OF WEST BUECHEL	53,838	0.104894%
J359	CITY OF FORT WRIGHT	115,236	0.224517%
J410	CANNONSBURG VOL FIRE DEPT	5,899	0.011492%
J419	CITY OF COLD SPRING	57,811	0.112635%
J456	CITY OF SHIVELY	306,084	0.596349%
J510	CITY OF CATLETTSBURG	44,419	0.086543%
J619	CITY OF FORT THOMAS	340,830	0.664046%
J719	CITY OF SOUTHGATE	105	0.000204%
J756	CITY OF PROSPECT	16,104	0.031376%
J819	CITY OF BELLEVUE	58,429	0.113839%
J859	CITY OF VILLA HILLS	22,670	0.044168%
J919	CITY OF DAYTON	41,814	0.081467%
J956	OKOLONA FIRE DISTRICT	186,161	0.362702%
J959	CITY OF INDEPENDENCE	168,575	0.328437%
K001	CITY OF COLUMBIA	55,386	0.107910%
K010	CITY OF ASHLAND	576,080	1.122387%
K011	CITY OF DANVILLE	240,513	0.468596%
K016	CITY OF MORGANTOWN	20,217	0.039390%
K018	CITY OF MURRAY	308,046	0.600172%
K019	CITY OF NEWPORT	497,364	0.969025%
K026	CITY OF MANCHESTER	41,756	0.081355%
K029	CITY OF BURKESVILLE	21,479	0.041847%
K034	LEX/FAYETTE URBAN CO GOVT	1,252,815	2.440884%
K041	CITY OF WILLIAMSTOWN	31,511	0.061394%
K043	CITY OF LEITCHFIELD	67,802	0.132101%
K049	CITY OF CYNTHIANA	140,719	0.274166%
K065	CITY OF BEATTYVILLE	19,225	0.037456%
K071	CITY OF RUSSELLVILLE	131,208	0.255634%
K078	CITY OF LEBANON	45,712	0.089061%
K079	CITY OF BENTON	35,684	0.069524%
K091	CITY OF CARLISLE	24,426	0.047590%
K099	CITY OF STANTON	23,350	0.045494%
K103	CITY OF MOREHEAD	86,067	0.167686%
K105	CITY OF GEORGETOWN	534,043	1.040486%
K106	CITY OF SHELBYVILLE	261,825	0.510120%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017 Actual Employer <u>Contribution</u>	2017 Employer Allocation <u>Percentage</u>
K108	CITY OF TAYLORSVILLE	11,392	0.022196%
K111	CITY OF CADIZ	39,687	0.077324%
K114	CITY OF BOWLING GREEN	1,312,582	2.557329%
K115	CITY OF SPRINGFIELD	24,110	0.046973%
K120	CITY OF VERSAILLES	214,409	0.417737%
K256	JEFFERSONTOWN FIRE DIST	240,209	0.468005%
K315	MT WASHINGTON FIRE P DIST	79,406	0.154708%
K356	ST MATTHEWS FIRE DIST.	205,406	0.400196%
K414	CITY OF SMITHS GROVE	4,437	0.008645%
K419	ALEXANDRIA FIRE DISTRICT	96,533	0.188077%
K456	CAMP TAYLOR FIRE PRO DIST	34,901	0.067999%
K559	CITY OF TAYLOR MILL	109,894	0.214109%
K656	MCMAHAN FIRE PRO DIST 14	47,114	0.091794%
K659	CITY OF EDGEWOOD	152,550	0.297216%
K719	CENTRAL CAMPBELL CO FIRE	115,986	0.225977%
K759	LAKESIDE/CRESTVIEWHLS POL	68,724	0.133897%
K856	HIGHVIEW FIRE DISTRICT	62,876	0.122503%
K859	CITY OF FORT MITCHELL	169,701	0.330633%
L001	ADAIR CO AMBULANCE SER	45,694	0.089026%
L005	CITY OF GLASGOW	281,042	0.547559%
L009	CITY OF PARIS	128,806	0.250955%
L015	CITY OF MT WASHINGTON	97,618	0.190191%
L025	CITY OF WINCHESTER	458,837	0.893961%
L031	EDMONSON CO AMBULANCE DIS	25,451	0.049586%
L035	CITY OF FLEMINGSBURG	21,988	0.042839%
L039	CITY OF WARSAW	9,389	0.018293%
L044	GREEN CO AMBULANCE SVC	27,315	0.053218%
L050	CITY OF MUNFORDVILLE	9,774	0.019042%
L052	CITY OF EMINENCE	27,061	0.052723%
L057	CITY OF NICHOLASVILLE	519,748	1.012635%
L061	CITY OF BARBOURVILLE	32,272	0.062876%
L072	CITY OF EDDYVILLE	22,164	0.043182%
L073	CITY OF PADUCAH	841,884	1.640259%
L077	CITY OF SALYERSVILLE	14,424	0.028102%
L086	CITY OF TOMPKINSVILLE	36,024	0.070187%
L090	CITY OF NEW HAVEN	4,211	0.008204%
L107	CITY OF FRANKLIN	99,282	0.193432%
L108	SPENCER CO FIRE DIST	9,782	0.019059%
L110	CITY OF ELKTON	9,591	0.018685%
L159	ELSMERE FIRE PROTECTION	62,091	0.120973%
L356	EASTWOOD FIRE PROT DIST	80,030	0.155924%
L456	HARRODS CREEK FIRE DIST	178,739	0.348241%
L556	LYNDON FIRE PROTECT DIST	142,881	0.278378%
L656	FERN CREEK FIRE PROT DIST	88,185	0.171812%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contribution	Employer Allocation Percentage
L756	PLEASURE RIDGE PARK FIRE	219,464	0.427586%
L956	WORTHINGTON FIRE DEPT	201,126	0.391857%
M014	CITY OF HARDINSBURG	14,155	0.027578%
M015	BULLITT CO FISCAL COURT	64,341	0.125357%
M042	CITY OF MAYFIELD	250,269	0.487604%
M054	CITY OF DAWSON SPRINGS	19,951	0.038871%
M059	KENTON COUNTY FISCAL CT	278,891	0.543369%
M069	CITY OF STANFORD	31,599	0.061564%
M076	CITY OF RICHMOND	530,263	1.033121%
M081	CITY OF MAYSVILLE	117,444	0.228819%
M085	CITY OF EDMONTON	24,079	0.046914%
M109	CITY OF CAMPBELLSVILLE	125,449	0.244415%
M110	CITY OF GUTHRIE	8,877	0.017295%
M118	WHITLEY CO FISCAL COURT	10,569	0.020592%
M315	CITY OF PIONEER VILLAGE	17,864	0.034805%
M356	MIDDLETOWN FIRE PROT DIST	269,699	0.525460%
N008	CITY OF FLORENCE	755,707	1.472359%
N011	CITY OF PERRYVILLE	2,874	0.005599%
N012	CITY OF BROOKSVILLE	7,052	0.013740%
N050	CITY OF HORSE CAVE	6,638	0.012932%
N051	CITY OF HENDERSON	571,218	1.112915%
N054	CITY OF MADISONVILLE	546,378	1.064520%
N076	MADISON CO EMS	227,426	0.443098%
N087	CITY OF MT STERLING	96,324	0.187670%
N088	MORGAN CO AMBULANCE SERV	17,044	0.033206%
N093	CITY OF LAGRANGE	69,735	0.135867%
N094	CITY OF OWENTON	12,495	0.024344%
N099	CITY OF CLAY CITY	6,174	0.012029%
N100	CITY OF BURNSIDE	14,376	0.028009%
N104	CITY OF JAMESTOWN	14,812	0.028858%
P007	CITY OF PINEVILLE	31,126	0.060644%
P015	CITY OF LEBANON JUNCTION	12,280	0.023926%
P033	ESTILL COUNTY EMS	61,288	0.119409%
P041	CITY OF DRY RIDGE	55,169	0.107487%
P043	CITY OF CLARKSON	3,343	0.006514%
P079	CITY OF CALVERT CITY	31,627	0.061619%
P093	SOUTH OLDHAM FIRE DEPT	63,982	0.124656%
P116	CITY OF MONTICELLO	50,274	0.097949%
P117	CITY OF CLAY	5,058	0.009854%
R015	CITY OF SHEPHERDSVILLE	259,076	0.504763%
R017	CITY OF PRINCETON	59,696	0.116306%
R045	CITY OF RUSSELL	87,332	0.170151%
R057	CITY OF WILMORE	35,768	0.069687%
R104	CITY OF RUSSELL SPRINGS	40,023	0.077978%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contribution	Employer Allocation Percentage
R105	CITY OF STAMPING GROUND	524	0.001022%
TS59	INDEPENDENCE FIRE DIST	235,294	0.458427%
V001	ADAIR COUNTY FISCAL COURT	44,258	0.086230%
V002	ALLEN COUNTY FISCAL COURT	30,778	0.059965%
V003	ANDERSON CO FISCAL COURT	49,432	0.096310%
V005	BARREN CO FISCAL CT	150,136	0.292512%
V007	BELL CO FISCAL CT	23,143	0.045090%
V008	BOONE CO FISCAL CT	208,718	0.406650%
V009	BOURBON CO FISCAL COURT	33,607	0.065476%
V011	BOYLE COUNTY FISCAL COURT	159,844	0.311428%
V012	BRACKEN CO FISCAL COURT	14,050	0.027374%
V013	BREATHITT CO FISCAL COURT	9,804	0.019101%
V014	BRECKINRIDGE CO FISCAL CT	8,537	0.016632%
V017	CALDWELL CO FISCAL COURT	40,050	0.078030%
V019	CAMPBELL CO FISCAL CT	189,145	0.368516%
V023	CASEY CO FISCAL COURT	24,187	0.047125%
V025	CLARK COUNTY FISCAL COURT	160,813	0.313315%
V030	DAVIESS CO FISCAL COURT	329,106	0.641204%
V032	ELLIOTT CO FISCAL CT	7,638	0.014882%
V035	FLEMING CO FISCAL COURT	25,414	0.049515%
V037	FRANKLIN CO FISCAL COURT	389,111	0.758114%
V041	GRANT COUNTY FISCAL COURT	67,838	0.132171%
V043	GRAYSON CO FISCAL COURT	233,637	0.455199%
V047	HARDIN CO FISCAL COURT	374,154	0.728971%
V049	HARRISON CO FISCAL COURT	49,666	0.096766%
V052	HENRY CO FISCAL COURT	28,628	0.055776%
V054	HOPKINS CO FISCAL COURT	154,553	0.301118%
V057	JESSAMINE CO FISCAL COURT	261,357	0.509207%
V060	KNOTT CO FISCAL CT	29,661	0.057789%
V062	LARUE CO FISCAL COURT	22,604	0.044039%
V063	LAUREL COUNTY FISCAL COUR	45,043	0.087758%
V067	LETCHER CO FISCAL COURT	50,995	0.099355%
V070	LIVINGSTON CO FISCAL CT	26,741	0.052100%
V072	LYON COUNTY FISCAL COURT	22,543	0.043921%
V073	MCCRACKEN CO FISCAL COURT	393,028	0.765743%
V076	MADISON CO FISCAL COURT	75,964	0.148002%
V078	MARION CO FISCAL COURT	35,191	0.068563%
V079	MARSHALL CO FISCAL COURT	184,183	0.358848%
V081	MASON CO FIS CT	47,690	0.092915%
V083	MENIFEE CO FISCAL COURT	19,144	0.037298%
V087	MONTGOMERY CO FISCAL CT	64,760	0.126174%
V088	MORGAN CO FISCAL CT	15,025	0.029274%
V090	NELSON CO FISCAL CT	119,909	0.233621%
V093	OLDHAM CO FISCAL COURT	335,106	0.652894%

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017 Actual Employer <u>Contribution</u>	2017 Employer Allocation <u>Percentage</u>
V094	OWEN COUNTY FISCAL COURT	14,703	0.028646%
V096	PENDLETON CO FISCAL COURT	32,847	0.063996%
V100	PULASKI CO FISCAL CT	226,407	0.441114%
V103	ROWAN CO FISCAL COURT	84,245	0.164135%
V105	SCOTT CO FISCAL CT	573,797	1.117940%
V106	SHELBY CO FISCAL COURT	346,183	0.674476%
V107	SIMPSON CO FISCAL COURT	52,854	0.102977%
V108	SPENCER CO TREASURER	85,164	0.165926%
V109	TAYLOR COUNTY FISCAL COUR	36,880	0.071853%
V112	TRIMBLE CO FISCAL COURT	7,927	0.015444%
V113	UNION COUNTY FISCAL COURT	21,147	0.041202%
V115	WASHINGTON CO FIS COURT	39,234	0.076441%
V119	CITY OF HIGHLAND HEIGHTS	62,023	0.120840%
V120	WOODFORD CO FISCAL COURT	90,055	0.175456%
V159	CITY OF ERLANGER	388,535	0.756991%
V171	CITY OF ADAIRVILLE	3,988	0.007770%
V196	CITY OF BUTLER	4,362	0.008498%
V197	CITY OF HAZARD	5,143	0.010020%
V205	BARREN/METCALFE CO AMB SR	109,348	0.213044%
V298	CITY OF PIKEVILLE	146,629	0.285680%
V330	CITY OF OWENSBORO	935,334	1.822329%
V347	CITY OF RADCLIFF	293,194	0.571235%
V359	CITY OF ELSMERE	66,442	0.129449%
V408	UNION EMERGENCY SERVICES	152,621	0.297355%
V447	CITY OF ELIZABETHTOWN	493,693	0.961871%
V608	WALTON FIRE DIST/EMS	124,309	0.242194%
V647	CITY OF VINE GROVE	15,174	0.029563%
V708	HEBRON FIRE PROTECTION DI	246,864	0.480970%
V808	POINT PLEASANT FIRE DIST	69,857	0.136104%
V919	CITY OF WILDER	131,134	0.255492%
V959	CITY OF COVINGTON	1,521,492	2.964352%
		\$ <u>51,326,271</u>	<u>100.00000%</u>

Special Call Board of Trustees Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule B - Schedule of OPEB Act Assets/Employee
Fiscal Year Ended June 30, 2017
(Continued)

County Employee Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting date. There are separate schedules for Non-Hazardous and Hazardous and in each reporting employer may appear on multiple schedules.

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2017						OPEB Expense										Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources										Recognition of Existing Deferred Outflows of Resources for Future Plan Years Ending June 30				
		June 30, 2016 Net OPEB Liability	Discount Rate 6.85%	Discount Rate Plus 1.00%	Discount Rate 6.85%	Health Care Plan 1.00%	Health Care Plan 1.00%	Proportionate Share of Appropriated OPEB Expense	Proportionate Share of Appropriated OPEB Expense	Gross Employee OPEB Expense	Proportionate Share of Nonappropriated OPEB Expense	Net Employee OPEB Expense	Implicit Subsidy Year Ended 6/30/2018	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportionate Share of Appropriated OPEB Expense	Total Deferred Inflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter										
																																	2018	2019	2020	2021	2022	Thereafter				
K056	MCMAHAN FIRE PRO DIST 14	483,432	788,035	1,076,943	567,460	537,168	1,033,182	115,568	(48)	115,522	(2,644)	(115,522)	(2,644)	-	279,902	-	279,902	1,768	-	47,611	151	49,530	66,623	66,623	66,623	66,623	30,512	-	-	-	-	-										
K059	CITY OF BRIDGESBORO	1,668,487	2,877,000	3,292,711	1,725,247	1,729,923	3,548,207	374,932	(138)	375,069	(375,069)	(375,069)	-	906,294	-	906,294	5,252	-	154,457	688	166,570	212,718	212,718	212,718	212,718	91,582	-	-	-	-	-											
K719	CENTRAL CAMPBELL CO FIRE	1,116,251	1,868,088	2,148,221	1,348,221	1,322,291	2,543,471	294,303	(105)	294,398	(294,398)	(294,398)	(8,411)	-	489,059	-	489,059	4,333	-	699,059	371	121,913	164,013	164,013	164,013	75,088	-	-	-	-	-											
K058	LARRENDS CENTER FIRE/POLE	961,486	1,616,866	1,848,582	796,855	796,855	1,507,209	166,925	(62)	166,925	(166,925)	(166,925)	-	486,285	-	486,285	2,579	-	117,287	221	127,248	162,481	162,481	162,481	162,481	44,981	-	-	-	-	-											
K056	HIGHVIEW FIRE DISTRICT	405,124	1,012,697	1,157,153	730,879	730,879	1,378,825	154,120	(107)	154,173	(154,173)	(154,173)	-	373,542	-	373,542	2,360	-	113,207	201	60,999	89,912	89,912	89,912	89,912	40,705	-	-	-	-	-											
K059	CITY OF FORT MITCHELL	1,032,216	2,023,249	2,466,929	1,972,649	1,972,649	3,721,420	466,254	(254)	466,110	(466,110)	(466,110)	(9,380)	-	1,008,181	-	1,008,181	6,309	-	174,889	544	176,402	239,971	239,971	239,971	199,954	-	-	-	-	-											
K001	ADAM CO AMBLANCE SERV	497,759	718,653	986,277	531,146	520,975	1,002,027	112,883	(61)	112,842	(112,842)	(112,842)	-	271,462	-	271,462	1,713	-	147	147	60,037	64,615	64,615	64,615	64,615	29,852	-	-	-	-	-											
K056	CITY OF GLASGOW	2,794,756	4,526,515	6,964,150	3,266,840	3,266,840	6,180,638	889,271	(254)	889,117	(889,117)	(889,117)	(15,334)	-	1,669,641	-	1,669,641	10,548	-	286,000	900	296,449	397,416	397,416	397,416	397,416	31,945	-	-	-	-	-										
K059	CITY OF FAIR	1,279,624	2,074,574	2,796,213	1,497,243	1,486,559	2,924,499	315,950	(117)	315,833	(315,833)	(315,833)	(7,139)	-	761,223	-	761,223	4,434	-	131,439	413	131,439	182,141	182,141	182,141	63,388	-	-	-	-	-											
K055	CITY OF WASHINGTON	499,640	892,255	1,107,037	1,134,715	1,134,715	2,140,683	239,449	(86)	239,564	(239,564)	(239,564)	-	579,939	-	579,939	3,644	-	312	312	102,622	130,640	130,640	130,640	130,640	67,197	-	-	-	-	-											
K025	CITY OF WINCHESTER	4,914,868	7,390,121	9,533,376	5,333,376	5,233,353	11,284,625	1,125,448	(415)	1,125,073	(1,125,073)	(1,125,073)	(26,361)	-	2,723,905	-	2,723,905	17,221	-	463,669	1,669	482,309	648,833	648,833	648,833	309,688	-	-	-	-	-											
K001	EMMONSON CO AMBLANCE SERV	349,938	489,913	549,146	290,838	290,838	580,871	62,828	(23)	62,840	(62,840)	(62,840)	-	151,200	-	151,200	983	-	81	28,765	33,899	33,899	33,899	33,899	14,677	-	-	-	-	-												
K003	CITY OF FLEMINGSBURG	211,640	310,346	474,993	250,346	250,689	402,172	53,034	(20)	53,014	(53,014)	(53,014)	-	130,427	-	130,427	2,219	-	22,919	71	23,115	31,092	31,092	31,092	14,234	-	-	-	-	-												
K009	CITY OF WARREN	96,361	151,223	209,523	109,109	107,248	208,986	26,884	(20)	26,928	(26,928)	(26,928)	-	63,798	-	63,798	382	-	38	1,970	38	1,970	1,970	1,970	1,970	6,899	-	-	-	-	-											
K044	GREEN CO AMBLANCE SVC	129,674	199,378	269,077	167,509	167,509	318,423	36,976	(25)	36,976	(36,976)	(36,976)	-	164,275	-	164,275	1,025	-	85	26,714	36	26,714	36,623	36,623	36,623	17,684	-	-	-	-	-											
K080	CITY OF MINNERSVILLE	94,061	187,415	239,987	113,608	113,432	214,226	23,974	(29)	23,965	(23,965)	(23,965)	-	58,064	-	58,064	387	-	387	31	19,274	13,829	13,829	13,829	13,829	6,327	-	-	-	-	-											
K052	CITY OF NEWBURGH	304,614	435,866	564,903	314,555	308,529	593,421	66,376	(24)	66,356	(66,356)	(66,356)	-	149,765	-	149,765	1,016	-	27,346	87	28,449	36,367	36,367	36,367	36,367	17,519	-	-	-	-	-											
K089	CITY OF NICHOLASVILLE	5,002,077	8,371,346	11,218,590	6,041,371	5,928,820	11,897,623	1,274,888	(470)	1,274,428	(1,274,428)	(1,274,428)	(28,727)	-	3,087,721	-	3,087,721	19,587	-	9,976	322	1,665	246,394	274,986	274,986	274,986	338,481	-	-	-	-	-										
K081	CITY OF BARBOURVILLE	310,386	319,978	496,574	375,138	367,744	707,407	70,740	(29)	70,711	(70,711)	(70,711)	-	191,724	-	191,724	1,211	-	32,612	104	33,027	45,633	45,633	45,633	45,633	20,002	-	-	-	-	-											
K072	CITY OF BEVINSVILLE	213,586	366,973	479,363	257,635	259,626	486,622	54,366	(28)	54,366	(54,366)	(54,366)	-	131,672	-	131,672	832	-	73	23,300	33,841	33,841	33,841	33,841	14,548	-	-	-	-	-												
K081	CITY OF PADUCAH	8,102,329	13,539,555	18,171,662	9,796,900	9,596,661	18,841,837	2,063,070	(762)	2,064,388	(2,064,388)	(2,064,388)	(46,522)	-	5,001,550	-	5,001,550	31,397	-	2,697	883,044	1,190,492	1,190,492	1,190,492	1,190,492	34,030	-	-	-	-	-											
K077	CITY OF NICHOLASVILLE	138,814	232,311	313,529	167,965	164,628	316,307	35,307	(13)	35,307	(35,307)	(35,307)	-	85,949	-	85,949	14,526	-	14,526	2,697	883,044	1,190,492	1,190,492	1,190,492	1,190,492	34,030	-	-	-	-	-											
K086	CITY OF TOWNHAVEN	346,700	580,216	777,560	418,749	410,724	798,986	88,365	(33)	88,332	(88,332)	(88,332)	-	214,071	-	214,071	1,152	-	3,654	116	37,672	50,941	50,941	50,941	50,941	23,328	-	-	-	-	-											
L080	CITY OF NICHOLASVILLE	40,525	67,420	90,888	48,947	49,009	92,340	10,529	(40)	10,525	(10,525)	(10,525)	-	25,016	-	25,016	158	-	24	4,427	5,914	5,914	5,914	5,914	2,222	-	-	-	-	-												
L107	CITY OF FRANKLIN	1,399,447	2,399,447	3,399,447	1,649,447	1,649,447	3,399,447	243,529	(149)	243,529	(243,529)	(243,529)	-	589,423	-	589,423	3,778	-	34	4,427	14,374	14,374	14,374	14,374	14,374	44,275	-	-	-	-	-											
L108	SPENCER FIRE DIST	94,185	157,535	211,146	113,710	113,531	214,517	23,995	(29)	23,986	(23,986)	(23,986)	-	58,116	-	58,116	387	-	9,885	32	16,284	13,833	13,833	13,833	13,833	6,333	-	-	-	-	-											
L110	CITY OF LEXINGTON	92,289	154,844	214,726	113,942	110,942	210,388	23,324	(23)	23,315	(23,315)	(23,315)	-	58,116	-	58,116	387	-	9,885	32	16,284	13,833	13,833	13,833	13,833	6,333	-	-	-	-	-											
L139	ELMIRA FIRE PROTECTION	597,586	1,000,499	1,340,203	721,548	709,720	1,361,044	152,804	(56)	152,848	(152,848)	(152,848)	-	368,976	-	368,976	2,330	-	62,745	199	63,274	87,802	87,802	87,802	87,802	40,198	-	-	-	-	-											
L136	EASTWOOD FIRE PRO DIST	770,212	1,208,079	1,727,499	960,072	912,449	1,754,935	196,307	(127)	196,230	(196,230)	(196,230)	-	475,430	-	475,430	3,104	-	104,373	256	84,113	113,169	113,169	113,169	113,169	52,111	-	-	-	-	-											
L146	HARRISON CREEK FIRE DIST	1,291,674	2,428,769	3,657,999	2,027,671	2,027,669	4,055,337	498,426	(162)	498,264	(498,264)	(498,264)	-	1,069,425	-	1,069,425	6,788	-	322	1,892,822	322	1,892,822	292,721	292,721	292,721	292,721	148,685	-	-	-	-	-										
L156	LINDSON FIRE PRO DIST	1,075,094	2,011,272	2,808,020	1,406,020	1,409,033	2,815,067	313,267	(120)	313,246	(313,246)	(313,246)	-	884,843	-	884,843	3,433	-	107,866	457	136,206	202,046	202,046	202,046	202,046	91,810	-	-	-	-	-											
L156	HERRICKS FIRE PRO DIST	1,088,823	1,993,423	2,801,223	1,401,223	1,401,223	2,801,223	313,267	(120)	313,246	(313,246)	(313,246)	-	884,843	-	884,843	3,433	-	107,866	457	136,206	202,046	202,046	202,046	202,046	91,810	-	-	-	-	-											
L156	PLEASANT BUCK PARK FIRE	2,111,311	3,554,732	4,737,023																																						

Special Called Board Meeting - June 7, 2018 - Audit Committee Report - John Chilton and Kristen Coffey

Kentucky Retirement Systems
Schedule B - Schedule of OPEB Amounts by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting rate. There are separate schedules for Non-Hazardous and Hazardous and in each reporting employer may appear on multiple schedules.

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2017				OPEB Expense					Outstanding Balance of Deferred Resources					Outstanding Balance of Deferred Liabilities					Recognition of Funding Deferral Outflows (Inflows) of Resources for Future Plan Years Ending June 30								
		June 30, 2016 Net OPEB Liability	Discount Rate 4.8%	Discount Rate Less 1.0%	Discount Rate Plus 1.0%	Health Care Trend Rate	Health Care Trend Rate % Increase	Deferred Amounts from Changes in Proportionate & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employee OPEB Expense	Proportionate Share of Nonemployee Contributions	Net Employee OPEB Expense	Implicit Subsidy Year Ended 6/30/2018	Liability Experience	Assumption Changes	Investment Experience	Proportionate & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportionate & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
								Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Employee OPEB Expense																				
V049	HARRISON CO FISCAL COURT	477,992	799,937	1,072,025	597,334	566,263	1,089,144	121,827	(48)	121,782	(7,476)	121,782	(7,476)	-	296,063	-	296,063	1,684	-	50,889	159	52,212	70,232	70,232	70,232	32,154	-	-	
V052	HERSON CO FISCAL COURT	275,815	861,684	617,916	332,770	326,369	402,785	70,221	(26)	70,195	(1,826)	70,195	(1,826)	-	120,075	-	120,075	1,074	-	28,820	52	30,095	44,842	44,842	49,482	49,482	18,553	-	
V054	HOPKINS CO FISCAL COURT	1,487,422	2,489,237	3,335,943	1,796,537	1,762,107	3,389,216	376,101	(48)	376,053	(576)	376,053	(576)	-	918,182	-	918,182	5,803	-	156,380	495	162,478	218,530	218,530	218,530	100,897	-	-	
V107	JESSAMINE CO FISCAL COURT	2,515,312	4,289,620	5,643,266	3,086,025	2,979,619	5,731,280	944,887	(227)	944,659	(1,448)	944,659	(1,448)	-	2,525,697	-	2,525,697	9,889	-	264,110	627	274,276	369,580	369,580	369,580	169,280	-	-	
V060	KNOTT CO FISCAL CT	285,458	447,725	644,217	344,780	338,174	651,441	72,756	(47)	72,709	(1,637)	72,709	(1,637)	-	176,213	-	176,213	1,113	-	29,073	95	31,181	41,943	41,943	41,943	19,202	-	-	
V062	LARUE CO FISCAL COURT	217,938	364,058	487,987	262,245	257,711	495,678	55,445	(20)	55,425	(1,249)	55,425	(1,249)	-	134,286	-	134,286	1,091	-	14,286	72	23,262	31,964	31,964	31,964	14,633	-	-	
V063	LARUE COUNTY FISCAL COURT	433,495	728,470	972,120	523,541	513,549	967,735	110,486	(41)	110,445	(1,405)	110,445	(1,405)	-	267,796	-	267,796	1,091	-	45,517	141	47,322	63,094	63,094	63,094	29,469	-	-	
V067	LEITCHER CO FISCAL COURT	490,780	821,340	1,108,208	592,771	581,414	1,118,284	125,887	(40)	125,841	(2,479)	125,841	(2,479)	-	302,958	-	302,958	1,844	-	32,954	163	33,609	72,112	72,112	72,112	33,014	-	-	
V070	LIVINGSTON CO FISCAL CT	257,267	420,496	577,772	311,018	304,483	596,428	65,101	(24)	65,089	(1,478)	65,089	(1,478)	-	158,968	-	158,968	1,074	-	27,223	85	28,112	37,314	37,314	37,314	17,312	-	-	
V072	LIVEN CO FISCAL COURT	216,955	363,082	484,580	242,041	237,033	484,580	55,296	(26)	55,276	(1,246)	55,276	(1,246)	-	133,026	-	133,026	846	-	22,580	72	23,688	31,878	31,878	31,878	14,994	-	-	
V073	MCCRACKEN CO FISCAL COURT	3,792,514	6,331,180	8,485,328	4,569,367	4,483,107	8,818,774	964,063	(356)	963,707	(2,727)	963,707	(2,727)	-	2,334,937	-	2,334,937	14,715	-	397,567	1,259	413,177	555,772	555,772	555,772	234,443	-	-	
V076	MADISON CO FISCAL COURT	731,880	1,223,680	1,630,045	863,008	860,906	1,665,908	196,333	(89)	196,244	(1,499)	196,244	(1,499)	-	433,294	-	433,294	2,851	-	76,544	243	79,868	107,419	107,419	107,419	49,479	-	-	
V078	MARION CO FISCAL COURT	338,678	566,791	739,377	409,060	401,223	771,377	86,320	(32)	86,288	(1,018)	86,288	(1,018)	-	209,065	-	209,065	1,121	-	35,541	113	36,995	49,763	49,763	22,782	-	-		
V079	MARSHALL CO FISCAL COURT	1,772,969	2,968,494	3,975,391	2,146,058	2,099,954	4,016,992	453,796	(162)	453,639	(1,816)	453,639	(1,816)	-	1,096,211	-	1,096,211	6,913	-	198,228	590	198,228	268,480	268,480	268,480	119,239	-	-	
V081	MASON CO FISCAL CT	408,969	708,402	1,029,362	554,346	543,728	1,045,799	116,479	(43)	116,506	(6,565)	116,506	(6,565)	-	263,321	-	263,321	1,290	-	84,952	155	85,111	67,437	67,437	67,437	30,974	-	-	
V083	MEADE CO FISCAL COURT	384,280	388,332	431,207	222,327	218,263	419,895	46,958	(17)	46,941	(1,898)	46,941	(1,898)	-	113,731	-	113,731	718	-	19,545	61	20,124	27,071	27,071	27,071	12,994	-	-	
V087	MENINGO COUNTY FISCAL CT	433,257	1,043,045	1,397,923	732,778	738,555	1,421,144	158,852	(99)	158,793	(5,797)	158,793	(5,797)	-	384,793	-	384,793	2,831	-	65,443	288	68,091	91,576	91,576	91,576	41,825	-	-	
V088	MORGAN CO FISCAL CT	144,684	242,000	324,313	174,654	171,388	326,492	36,856	(34)	36,842	(858)	36,842	(858)	-	89,264	-	89,264	984	-	15,583	48	15,795	21,247	21,247	21,247	9,728	-	-	
V090	NEEDHAM COUNTY FISCAL COURT	1,134,699	1,931,278	2,588,178	1,391,627	1,367,122	2,626,927	294,127	(109)	294,018	(6,240)	294,018	(6,240)	-	712,267	-	712,267	4,500	-	131,172	584	128,906	169,581	169,581	169,581	77,628	-	-	
V091	NELSON CO FISCAL COURT	3,225,657	5,397,289	7,233,107	3,895,286	3,820,628	7,288,669	821,967	(303)	821,664	(1,968)	821,664	(1,968)	-	1,996,833	-	1,996,833	12,577	-	1,074	352,263	1,074	1,074	1,074	1,074	1,074	1,074	1,074	-
V094	OWEN COUNTY FISCAL COURT	141,502	236,808	317,356	171,987	167,633	322,423	36,365	(13)	36,352	(815)	36,352	(815)	-	87,349	-	87,349	523	-	14,838	47	14,837	20,791	20,791	20,791	9,519	-	-	
V096	PENDLETON CO FISCAL COURT	358,119	529,937	708,992	383,823	379,487	720,303	89,370	(38)	89,348	(1,818)	89,348	(1,818)	-	195,139	-	195,139	1,333	-	33,185	105	34,521	46,448	46,448	46,448	21,265	-	-	
V100	PULASKI CO FISCAL CT	2,178,955	3,446,584	4,884,896	2,631,769	2,581,347	4,964,932	553,358	(207)	553,153	(12,514)	553,153	(12,514)	-	1,348,914	-	1,348,914	8,497	-	228,792	725	230,614	320,158	320,158	320,158	146,574	-	-	
V103	ROWAN CO FISCAL COURT	810,772	1,358,857	1,818,375	979,280	968,498	1,847,412	208,644	(76)	208,568	(1,456)	208,568	(1,456)	-	508,488	-	508,488	1,119	-	119,129	209	120,863	119,129	119,129	119,129	54,539	-	-	
V105	SCOTT CO FISCAL CT	5,522,249	9,241,602	12,861,514	6,699,949	6,549,622	12,586,907	1,457,476	(519)	1,456,957	(1,478)	1,456,957	(1,478)	-	3,498,872	-	3,498,872	21,356	-	379,440	1,837	603,213	811,396	811,396	811,396	374,472	-	-	
V108	SELBY CO FISCAL COURT	3,331,685	5,575,701	7,472,204	4,024,051	3,948,953	7,991,524	849,159	(373)	848,846	(19,134)	848,846	(19,134)	-	2,056,442	-	2,056,442	12,993	-	389,829	1,109	389,911	489,532	489,532	489,532	224,117	-	-	
V107	SIMPSON CO FISCAL COURT	588,672	851,282	1,149,034	614,386	603,609	1,119,051	129,647	(48)	129,599	(1,212)	129,599	(1,212)	-	314,002	-	314,002	1,094	-	53,611	170	53,665	74,749	74,749	74,749	34,217	-	-	
V108	SPENCER CO TREASURER	819,619	1,371,683	1,888,218	989,496	979,979	1,867,550	208,499	(21)	208,522	(4,797)	208,522	(4,797)	-	505,949	-	505,949	3,198	-	86,681	272	89,929	120,428	120,428	120,428	55,134	-	-	
V109	TAYLOR COUNTY FISCAL COURT	354,530	593,988	796,024	428,699	420,475	808,237	96,462	(33)	96,429	(1,099)	96,429	(1,099)	-	219,097	-	219,097	1,184	-	37,268	118	38,770	52,111	52,111	23,679	-	-		
V112	TIMBLE CO FISCAL COURT	203,524	340,605	458,458	245,819	241,109	463,577	51,873	(7)	51,854	(1,478)	51,854	(1,478)	-	123,635	-	123,635	794	-	21,370	67	22,231	29,904	29,904	13,691	-	-		
V113	WASHINGTON CO FISCAL COURT	377,863	631,916	846,854	460,861	447,284	862,297	96,238	(26)	96,202	(1,618)	96,202	(1,618)	-	233,087	-	233,087	1,473	-	39,448	128	41,247	56,480	56,480	26,480	-	-		
V119	CITY OF HIGHLAND HEIGHTS	966,909	998,950	1,334,730	707,141	1,361,107	152,136	(42)	152,090	(1,428)	152,090	(1,428)	-	364,471	-	364,471	2,128	-	62,676	199	63,203	87,705	87,705	87,705	40,153	-	-		
V120	WOODFORD CO FISCAL COURT	968,894	1,439,445	1,942,795	1,046,953	1,026,548	1,974,835	228,997	(82)	228,915	(1,479)	228,915	(1,479)	-	535,008	-	535,008	3,380	-	91,803	269	94,072	127,245	127,245	127,245	38,301	-	-	
V139	CITY OF HAZARD	1,379,262	2,327,429	3,186,369	1,518,311	1,420,921	3,202,267	933,044	(322)	932,749	(1,816)	932,749	(1,816)	-	2,308,250	-	2,308,250	14,852	-	302,427	1,244	409,433	549,420	549,420	549,420	211,			

Kentucky Retirement Systems

Kentucky Employees Retirement System (KERS)

County Employees Retirement System (CERS)

State Police Retirement System (SPRS) – Single Employer

Agent Multiple-Employer Other Postemployment Benefits Plans

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

For the Fiscal Year Ended June 30, 2017

Organization

Under the provisions of Kentucky Revised Statute Section 61.645, the Board of Trustees (the Board) of Kentucky Retirement Systems (KRS) administers the Kentucky Employees Retirement System (KERS), County Employees Retirement System (CERS), and State Police Retirement System (SPRS). Although the assets of the systems are invested as a whole, each system's assets are used only for the payment of benefits to the members of that plan, and the administrative costs incurred by those receiving an insurance benefit, in accordance with the provisions of Kentucky Revised Statute Sections 16.510, 61.515, 61.702, 78.520, and 78.630.

The Board of Trustees, as of December 1, 2017, is comprised of John Farris, Chair, Governor Appointee; David L. Harris, Vice Chair, Governor Appointee; W. Joe Brothers, Governor Appointee; John E. Chilton, Governor Appointee; William S. Cook, Governor Appointee; Kelly Downard, Governor Appointee; Thomas K. Elliott, Governor Appointee (non-voting); J. T. Fulkerson, Governor Appointee; David M. Gallagher, Governor Appointee; Matthew Monteiro, Governor Appointee; Neil P. Ramsey, Governor Appointee; Thomas B. Stephens, Personnel Secretary, Ex-Officio; Vince Lang, elected by KERS; Keith Percy, elected by SPRS; Betty Pendergrass, elected by CERS; Mary Helen Peter, elected by KERS; Jerry W. Powell, elected by CERS; and David Rich, elected by CERS.

KERS Non-hazardous, KERS Hazardous, CERS Non-hazardous, and CERS Hazardous Insurance Funds are cost-sharing multiple-employer defined benefit Other Postemployment Benefits (OPEB) plans for members that cover all regular full-time members employed in non-hazardous and hazardous duty positions of any state department, board, agency, county, city, school board, and any additional eligible local agencies electing to participate. The plans provide for health insurance benefits to plan members. OPEB may be extended to beneficiaries of plan members under certain circumstances.

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

Relationship to Combining Financial Statements

The Schedule was reconciled to the Plan's Statement of Changes in Plan Net Position – Insurance Fund in KRS' Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017, with the following difference.

- The 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount on the Pension Funds is considered as an OPEB asset. As a result, the reported plan net position for the Insurance Fund as of June 30, 2017, includes the 401(h) asset balance.

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2017
(Continued)

Relationship to Combining Financial Statements (Continued)

The components associated with OPEB expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Plan Net Position and in accordance with requirements promulgated by GASB Statements No. 74 and 75. The net OPEB liability at June 30, 2017, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Summary of Significant Accounting and Reporting Policies

Measurement Focus, Basis of Accounting and Basis of Presentation

The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, KRS adheres to the reporting requirements established by the Governmental Accounting Standards Board (GASB).

The KERS Non-hazardous, KERS Hazardous, CERS Non-hazardous, and CERS Hazardous Insurance Funds are reported as OPEB trust funds, and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the KRS Board and required by the employers and employees. KRS recognized employer and employee contributions to the plans through June 30, 2017. OPEB expenses are recognized as the benefits come due for the KERS Non-hazardous, KERS Hazardous, CERS Non-hazardous and CERS Hazardous Insurance Funds, which includes payments made to the Department of Employee Insurance (DEI), and Humana Inc. for OPEB costs incurred for the fiscal year ended June 30, 2017. KRS contracts with DEI and Humana to administer the claims. DEI administers retiree claims for retirees under the age of 65, and Humana administers retiree claims for members 65 and over. Since, the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB 74 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

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.

The systems are charged administrative expenses based on the number of members and dependents electing an insurance policy provided by DEI or Humana, on a monthly basis. The administrative expenses are reported in KRS' basic financial statements included in its CAFR for the Insurance Fund.

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2017, 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 policy.

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2017
(Continued)

Summary of Significant Accounting and Reporting Policies (Continued)

Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

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

The components of the net OPEB liability of KERS and CERS for participating employers as of June 30, 2017, calculated in accordance with GASB Statement No. 74, are as follows (dollars in thousands):

	KERS	KERS	CERS	CERS
	Non-Hazardous	Hazardous	Non-Hazardous	Hazardous
Total OPEB Liability	\$ 3,353,332	\$ 494,869	\$ 4,222,878	\$ 2,015,673
Fiduciary Net Position	817,370	488,838	2,212,536	1,189,001
Net OPEB Liability	<u>\$ 2,535,962</u>	<u>\$ 6,031</u>	<u>\$ 2,010,342</u>	<u>\$ 826,672</u>

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

For financial reporting the actuarial valuation as of June 30, 2017, was performed by Gabriel Roeder Smith (GRS). The total OPEB liability, net OPEB liability, and sensitivity information as of June 30, 2017, were based on an actuarial valuation date of June 30, 2016. The total OPEB liability was rolled-forward from the valuation date (June 30, 2016) to the plan's fiscal year ending June 30, 2017, using generally accepted actuarial principles. GRS did not perform the actuarial valuation as of June 30, 2016, but did replicate the prior actuary's valuations results on the same assumption, methods, and data, as of that date. The roll-forward is based on the results of GRS' replication. Subsequent to the actuarial valuation date (June 30, 2016), but prior to the measurement date, and before the required 2019 experience study, the KRS Board of Trustees reviewed investment trends, inflation, and payroll growth historical trends. Based on this review the Board adopted the following updated actuarial assumptions which were used in performing the actuarial valuation as of June 30, 2017:

Inflation	2.30%
Payroll Growth Rate	0.0% for KERS non-hazardous, and 2.0% for CERS non-hazardous and hazardous
Salary Increase	3.05%, average
Investment Rate of Return	6.25%
Healthcare Trend Rates	Initial trend starting at 7.25% at January 1, 2019, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years.
Pre - 65	Initial trend starting at 5.10% at January 1, 2019, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years.
Post-65	

Kentucky Retirement Systems

**Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2017**

(Continued)

**Actuarial Methods and Assumptions to Determine the Total OPEB Liability and the Net OPEB Liability
(Continued)**

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set-back for one year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back four years for males) is used for the period after disability retirement.

Discount Rate

The projection of cash flows used to determine the discount rate of 5.83% for KERS Non-hazardous, 5.87% for KERS Hazardous, 5.84% for CERS Non-hazardous, and 5.96% for CERS Hazardous assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 26 years (closed) amortization period of the unfunded actuarial accrued liability. The discount rate determination used an expected rate of return of 6.25%, and a municipal bond rate of 3.56%, as reported in Fidelity Index's "20 -Year Municipal GO AA Index" as of June 30, 2017. However, the cost associated with the implicit employer subsidy was not included in the calculation of the System's actuarial determined contributions, and any cost associated with the implicit subsidy will not be paid out of the System's trusts. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy. The target asset allocation and best estimates of arithmetic nominal rates of return for each major asset class are summarized in the CAFR.

Use of Estimates in the Preparation of the Schedules

The preparation of the Schedules in conformity with U.S. generally accepted accounting principles requires management to make significant estimates and assumptions that affect the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2017
(Continued)

Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Plan Net Position as of June 30, 2017, are presented below (in thousands):

	KERS Non-hazardous	KERS Hazardous	CERS Non-hazardous	CERS Hazardous
Per Schedule A	\$ 129,104	\$ 4,553	\$ 115,164	\$ 51,326
Retired Reemployed	2,683	133	848	72
Transfers	-	-	17	(17)
Other Employer Cont.	(270)	994	1,240	2,466
Accruals	245	(992)	41	(3,104)
KRS	1,150	-	-	-
KTRS	112	-	-	-
Total	133,024	4,688	117,310	50,743
Employer Contributions on the Statement of Changes in Plan Net Position	133,024	4,688	117,310	50,743
	\$ -	\$ -	\$ -	\$ -

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

Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for the Fiscal Year 2017

The following actuarial methods and assumptions, for actuarially determined contributions effective for fiscal year ending June 30, 2017:

Valuation Date	June 30, 2015
Experience Study	July 1, 2008 – June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay
Remaining Amortization Period	28 Years, Closed
Payroll Growth Rate	4.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	3.25%
Salary Increase	4.00%, average
Investment Rate of Return	7.50%
Healthcare Trend Rates	Initial trend starting at 7.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 5 years.
Pre – 65	
Post-65	Initial trend starting at 5.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 2 years.

Kentucky Retirement Systems

**Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2017**

(Continued)

Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for the Fiscal Year 2017 (Continued)

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set-back for one year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back four years for males) is used for the period after disability retirement.

Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and OPEB Expense included in the Schedule of OPEB Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of OPEB Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net OPEB liability as of June 30, 2017, is based on the June 30, 2016, actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

MEMORANDUM

Date: May 24, 2018

To: Board of Trustees

From: Karen Roggenkamp, Executive Director of Operations

Re: **FY 2018 Financial Highlights**

KENTUCKY RETIREMENT SYSTEMS						
<i>Net Position Comparison – Pension Fund</i>						
	KERS	KHAZ	CERS	CHAZ	SPRS	TOTAL
Third Quarter of FY 2017	\$2,031,546,910	\$585,350,030	\$6,600,707,046	\$2,179,094,565	\$246,615,935	\$11,643,314,486
Third Quarter of FY 2018	\$2,108,657,608	\$650,650,448	\$7,089,901,266	\$2,361,109,692	\$271,052,515	\$12,481,371,528
FY 2017 End of Period (6/30/17)	\$2,092,779,477	\$605,922,608	\$6,739,139,224	\$2,227,676,107	\$256,383,097	\$11,921,900,513
Change in Net Position	\$15,878,131	\$44,727,840	\$350,762,042	\$133,433,585	\$14,669,418	\$559,471,015

FY 2018 Summary (period ending March 31):

Total Pension Net Assets were \$12.5 Billion at the end of the third quarter, compared to \$11.9 Billion at the end of Fiscal Year (FY) 2017. The primary factors of the \$559 Million (4.7%) increase were higher employer contributions and positive investment performance.

Comments & Comparisons to Prior Year:

- Total **Contributions** were \$1.3 Billion which is an increase of \$9.5 Million from the third quarter of FY17. The following were the major drivers of the increase in contributions:
 - Member contributions increased by \$1.3M due to an increase in covered payroll (KERS Haz and SPRS) and service purchases across the board.
 - Employer contributions increased by \$9.8M due to an increase in the contribution rates for all plans.
 - The inflow of \$65.7M as appropriated by the General Fund (ARC+ during last year’s legislative session).
- Overall **Investment Income** was \$894.3M compared to \$1.0B last year. The major drivers of the decrease in Investment Income were:
 - The net appreciation in the FV of Investments decreased from \$848.7M in FY17 to \$766.3M in FY18. The net appreciation in FV for FY18 is made up of realized gains of \$568.0M and unrealized gains of \$198.3M. Despite the decline from FY17, KRS still recognized gains for the first three quarters of FY18.
 - There was a slight decrease in Interest and Dividends earned during the third quarter of FY18, \$200.1M compared to \$260.3M in the prior fiscal year.
 - Investment expenses increased slightly with \$74.8M in FY18 compared to \$62.4M in FY17 due to an increase in the asset base.
 - FY 2018 Investment Expense is made up of Performance Fee of \$34.1M and Investment Expense of \$40.7M.
- Total **Deductions** were \$1.5B (up \$57.6M from 2017). Benefits/Refunds totaled \$1.6B for the third quarter. The 4.4% increase was due to higher retirements across all plans. Pension administrative expenses were \$22.2M compared to \$30.2M for same period last year.

KENTUCKY RETIREMENT SYSTEMS						
<i>Net Position Comparison – Insurance Fund</i>						
	KERS	KHAZ	CERS	CHAZ	SPRS	TOTAL
Third Quarter of FY 2017	\$742,842,521	\$472,145,499	\$2,098,114,178	\$1,148,752,639	\$173,535,611	\$4,635,390,448
Third Quarter of FY 2018	\$840,867,297	\$512,067,566	\$2,326,021,043	\$1,261,500,685	\$189,371,851	\$5,129,828,441
FY 2017 End of Period (6/30/17)	\$781,409,307	\$484,441,007	\$2,160,551,392	\$1,179,314,304	\$178,190,585	\$4,783,906,595
Change in Net Position	\$59,457,990	\$27,626,558	\$165,469,651	\$82,186,382	\$11,181,266	\$345,921,847

FY 2018 Summary (period ending March 31):

Total Insurance Net Assets were \$4.8 Billion at the end of Fiscal Year (FY) 2017 and increased by 7.2% to \$5.1 Billion, resulting in an overall increase in assets of \$345.9M. Total contributions and net investment income of \$628.3M offset deductions of \$282.3M, resulting in an increase in net position of \$345.9M.

Comments & Comparisons to Prior Year:

- Total **Contributions** were \$249.1M (\$2.9M lower than 2017) due to a decrease in required employer contributions credited to the insurance fund across three of the five plans (KERH, CERS, and SPRS).
- Overall **Investment Income** was \$379.1M compared to a \$423.5M in 2017. The major drivers of the decline in Investment Income were:
 - The net appreciation in the FV of Investments was \$336.0M compared to \$348.1M in 2017. The net appreciation in FV for FY18 is made up of realized gains of \$205.0M and unrealized gains of \$131.0M. Despite the decline from FY17, KRS still recognized gains for the first three quarters of FY18.
 - There was a slight decrease in Interest and Dividends earned for the first quarter of FY18, \$77.7M compared to \$99.9M in the prior fiscal year.
 - Investment expenses were \$35.5M compared to \$24.9M in FY17. Investment fees increased due to an increase in the asset base.
 - FY 2018 Investment Expense is made up of Performance Fee of \$14.2M and Investment Expense of \$21.3M.
- Total **Deductions** were \$282.3M (higher by \$11.8M compared to 2017). Healthcare Premiums were higher due to an increase in plan holders.

**KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF NET POSITION
PENSION FUNDS
As of March 31, 2018
(Unaudited)(In Whole Dollars)**

	KERS	CERS	SPRS	CHAZ	KHAZ	2018	2017		
ASSETS									
Cash and Short-term Investments									
Cash Deposits	\$ 1,866,079	\$ 1,481,608	\$ 82,973	\$ 402,207	\$ 56,783	\$ 3,889,650	\$ 981,333	296%	1
Short-term Investments	\$ 128,287,291	\$ 267,864,383	\$ 14,787,131	\$ 106,384,556	\$ 28,901,598	\$ 546,224,959	\$ 809,008,500	-32%	2
Total Cash and Short-term Investments	\$ 130,153,371	\$ 269,345,991	\$ 14,870,104	\$ 106,786,763	\$ 28,958,380	\$ 550,114,609	\$ 809,989,833		
RECEIVABLES									
Accounts Receivable	\$ 74,622,644	\$ 60,851,152	\$ 13,819,368	\$ 19,223,774	\$ 8,338,412	\$ 176,855,351	\$ 172,302,604	3%	
Accounts Receivable - Investments	\$ 22,233,564	\$ 63,264,770	\$ 2,402,295	\$ 20,425,857	\$ 5,845,748	\$ 114,172,234	\$ 214,273,242	-47%	3
Accounts - Alternate Participation				\$ 86,855		\$ 86,855	\$ 94,335	-8%	
Total Receivables	\$ 96,856,209	\$ 124,115,922	\$ 16,221,663	\$ 39,736,486	\$ 14,184,159	\$ 291,114,439	\$ 386,670,181		
INVESTMENTS, AT FAIR VALUE									
Fixed Income	\$ 515,773,615	\$ 1,265,224,711	\$ 59,498,361	\$ 411,786,760	\$ 114,946,690	\$ 2,367,230,137	\$ 1,128,802,817	110%	4
Public Equities	\$ 783,105,669	\$ 3,537,479,302	\$ 116,067,982	\$ 1,173,357,776	\$ 323,239,249	\$ 5,933,249,979	\$ 5,573,016,691	6%	
Private Equities	\$ 246,254,532	\$ 679,097,153	\$ 21,504,065	\$ 230,790,931	\$ 63,385,847	\$ 1,241,032,528	\$ 1,521,318,524	-18%	5
Derivatives	\$ 4,150,578	\$ 18,331,169	\$ 582,270	\$ 6,080,918	\$ 1,656,003	\$ 30,800,939	\$ 19,459,086	58%	6
Absolute Return	\$ 145,174,471	\$ 452,468,974	\$ 15,292,141	\$ 143,378,662	\$ 37,962,104	\$ 794,276,352	\$ 970,181,014	-18%	7
Real Return	\$ 149,195,711	\$ 569,692,206	\$ 20,596,502	\$ 194,195,385	\$ 51,539,053	\$ 985,218,857	\$ 920,873,289	7%	
Real Estate	\$ 64,776,812	\$ 247,632,878	\$ 9,578,661	\$ 79,457,214	\$ 23,464,601	\$ 424,910,165	\$ 522,191,869	-19%	8
Total Investments, at Fair Value	\$ 1,908,431,387	\$ 6,769,926,394	\$ 243,119,982	\$ 2,239,047,646	\$ 616,193,548	\$ 11,776,718,956	\$ 10,655,843,291		
FIXED/INTANGIBLE ASSETS									
Fixed Assets	\$ 929,074	\$ 1,700,704	\$ 11,003	\$ 153,235	\$ 91,375	\$ 2,885,391	\$ 2,885,391		
Intangible Assets	\$ 5,919,584	\$ 9,960,922	\$ 100,005	\$ 826,734	\$ 493,581	\$ 17,300,826	\$ 17,300,826		
Accumulated Depreciation	\$ (833,003)	\$ (1,527,251)	\$ (9,767)	\$ (137,741)	\$ (82,208)	\$ (2,589,971)	\$ (2,516,460)		
Accumulated Amortization	\$ (4,135,375)	\$ (6,929,670)	\$ (82,953)	\$ (584,005)	\$ (339,755)	\$ (12,071,757)	\$ (10,863,708)		
Total Fixed Assets	\$ 1,880,280	\$ 3,204,706	\$ 18,288	\$ 258,223	\$ 162,993	\$ 5,524,489	\$ 6,806,049	-19%	9
Total Assets	\$ 2,137,321,246	\$ 7,166,593,013	\$ 274,230,036	\$ 2,385,829,117	\$ 659,499,081	\$ 12,623,472,493	\$ 11,859,309,353		
LIABILITIES									
Accounts Payable	\$ 2,466,544	\$ 5,053,857	\$ 410,635	\$ 1,705,545	\$ 2,358,315	\$ 11,994,896	\$ 14,252,816	-16%	10
Investment Accounts Payable	\$ 26,197,094	\$ 71,637,888	\$ 2,766,895	\$ 23,013,880	\$ 6,490,320	\$ 130,106,078	\$ 206,255,702	-37%	11
Total Liabilities	\$ 28,663,638	\$ 76,691,745	\$ 3,177,531	\$ 24,719,426	\$ 8,848,634	\$ 142,100,974	\$ 220,508,518		
Total Plan Net Assets	\$ 2,108,657,608	\$ 7,089,901,268	\$ 271,052,505	\$ 2,361,109,692	\$ 650,650,447	\$ 12,481,371,519	\$ 11,638,800,835		

NOTE - Variance Explanation

- 1 Variance is a result of continuous fluctuation of deposits and transactions that flow through the cash account.
- 2 Short Term Investments is primarily comprised of the cash that is on hand with the custodial bank along with any small amounts of cash managers and brokers may have; therefore, the variance is driven by cash flow.
- 3 Investments Receivable balances consist of sells awaiting settlement and interest/dividend receivables. The variance is driven primarily by the value of sells awaiting settlement.
- 4 Increased contributions to Fixed Income due to redemption in Absolute Return, Public Equity liquidations and reclassification of assets in Private Equity and Real Estate.
- 5
Reclassification of assets based on investment strategy, ex. Real Estate Mgr who sells Real Estate Bonds is now in Fixed Income
- 6 Derivatives include currency forwards/futures as permitted by KRS investment policy. Derivative income increases as the hedging investment offsets the strong USD.
- 7 During FY17 KRS Board of Trustees voted to reduce the amount invested in Absolute Return Strategies.
- 8
Reclassification of assets based on investment strategy, ex. Real Estate Mgr who sells Real Estate Bonds is now in Fixed Income
- 9 Increase in Amortization of fixed assets.
- 10
Decrease in Payables is primarily due to a decrease in outstanding credit invoice balances and the decrease in the payroll accrual
- 11 Investments Payable balances consist of purchases awaiting settlement and interest/dividend receivables. The variance is driven primarily by the value of purchases awaiting settlement.

KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF CHANGES IN NET POSITION
PENSION FUNDS
For the Quarter Ended March 31, 2018
(Unaudited)(In Whole Dollars)

	KERS	CERS	SPRS	CHAZ	KHAZ	2018	2017		
ADDITIONS									
Member Contributions	\$ 78,684,116	\$ 119,340,105	\$ 4,257,207	\$ 46,556,989	\$ 13,300,525	\$ 262,138,942	\$ 260,815,859	1%	
Employer Contributions	\$ 487,105,912	\$ 263,748,649	\$ 29,681,657	\$ 95,151,520	\$ 26,813,853	\$ 902,501,591	\$ 892,661,048	1%	
General Fund Appropriations	\$ 50,680,800		\$ 7,500,000		\$ 7,500,000	\$ 65,680,800	\$ 73,644,750	-11%	1
Pension Spiking Contributions	\$ 1,530,148	\$ 2,297,443	\$ 371,845	\$ 2,486,424	\$ 866,223	\$ 7,552,083	\$ 3,538,426	113%	2
Northern Trust Settlement	\$ 301,066	\$ 361,422	\$ 21,291	\$ 110,748	\$ 32,688	\$ 827,215			3
Health Insurance Contributions (HB1)	\$ 4,301,421	\$ 7,897,574	\$ 115,662	\$ 1,616,835	\$ 670,993	\$ 14,602,485	\$ 13,124,084	11%	4
Employer Cessation Contributions	\$ 16,999					\$ 16,999			5
Total Contributions	\$ 622,620,462	\$ 393,645,192	\$ 41,947,663	\$ 145,922,516	\$ 49,184,282	\$ 1,253,320,115	\$ 1,243,784,166		
INVESTMENT INCOME									
<i>From Investing Activities</i>									
Net Appreciation in FV of Investments	\$ 111,187,153	\$ 451,221,467	\$ 14,053,902	\$ 149,432,974	\$ 40,420,233	\$ 766,315,729	\$ 848,658,871	-10%	6
Interest/Dividends	\$ 34,029,952	\$ 114,150,512	\$ 4,107,101	\$ 37,689,936	\$ 10,152,098	\$ 200,129,600	\$ 260,264,630	-23%	7
Total Investing Activities Income	\$ 145,217,105	\$ 565,371,979	\$ 18,161,003	\$ 187,122,910	\$ 50,572,332	\$ 966,445,330	\$ 1,108,923,500		
<i>Investment Expense</i>									
Performance Fee/Carried Interest	\$ 5,849,061	\$ 24,147,637	\$ 812,787	\$ 7,820,440	\$ 2,110,698	\$ 40,740,622	\$ 62,447,881		
Net Income from Investing Activities	\$ 133,659,648	\$ 521,764,181	\$ 16,762,198	\$ 172,740,395	\$ 46,706,174	\$ 891,632,596	\$ 1,046,475,620	-15%	8
<i>From Securities Lending Activities</i>									
Securities Lending Income	\$ 1,186,060	\$ 3,342,076	\$ 129,717	\$ 1,112,060	\$ 344,311	\$ 6,114,225	\$ 1,881,469		
<i>Securities Lending Expense</i>									
Securities Lending Borrower Rebates	\$ 502,788	\$ 1,769,202	\$ 62,053	\$ 584,533	\$ 157,664	\$ 3,076,241	\$ 295,062		
Securities Lending Agent Fee	\$ 51,640	\$ 181,135	\$ 6,336	\$ 60,379	\$ 16,301	\$ 315,792	\$ 237,915		
Securities Lending Commission Expense									
Net Income from Securities Lending	\$ 631,632	\$ 1,391,739	\$ 61,328	\$ 467,148	\$ 170,346	\$ 2,722,193	\$ 1,348,492	102%	9
Total Investment Income	\$ 134,291,279	\$ 523,155,921	\$ 16,823,526	\$ 173,207,543	\$ 46,876,521	\$ 894,354,789	\$ 1,047,824,112		
Total Additions	\$ 756,911,742	\$ 916,801,113	\$ 58,771,188	\$ 319,130,059	\$ 96,060,802	\$ 2,147,674,904	\$ 2,291,608,278		
DEDUCTIONS									
Benefit Payments	\$ 723,536,911	\$ 541,515,309	\$ 43,979,612	\$ 181,493,654	\$ 48,955,722	\$ 1,539,481,208	\$ 1,476,590,156	4%	
Refunds	\$ 10,340,164	\$ 11,156,334	\$ 9,735	\$ 3,285,657	\$ 1,734,314	\$ 26,526,204	\$ 23,642,199	12%	10
Administrative Expenses	\$ 7,156,536	\$ 13,367,427	\$ 112,423	\$ 917,164	\$ 642,926	\$ 22,196,476	\$ 30,193,902	-26%	11
Capital Project Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,672		
Total Deductions	\$ 741,033,610	\$ 566,039,071	\$ 44,101,770	\$ 185,696,474	\$ 51,332,962	\$ 1,588,203,888	\$ 1,530,559,929		
Net Increase(Decrease) in Plan Net Assets	\$ 15,878,131	\$ 350,762,041	\$ 14,669,418	\$ 133,433,584	\$ 44,727,840	\$ 559,471,016	\$ 761,048,349		
PLAN NET ASSETS HELD IN TRUST FOR PENSION BENEFITS									
Beginning of Period	\$ 2,092,779,477	\$ 6,739,139,224	\$ 256,383,097	\$ 2,227,676,107	\$ 605,922,608	\$ 11,921,900,513	\$ 10,877,752,495		
End of Period	\$ 2,108,657,608	\$ 7,089,901,266	\$ 271,052,515	\$ 2,361,109,692	\$ 650,650,448	\$ 12,481,371,528	\$ 11,638,800,844		

NOTE - Variance Explanation

- 1 The General Fund appropriation amount decreased for FY 2018.
- 2 Pension Spiking contributions increased due to an increase in Pension Spiking billings for the quarter.
- 3 Funds received from Northern Trust settlement.
- 4 The increase in Health Insurance Contributions is due to an increase in Tier 3 employees.
 NOTE: Health Insurance Contributions will be moved to the Insurance Fund at the end of the fiscal year. We will continue to report them on the Pension statements for comparison purposes.
- 5 Contributions received from Kentucky Association of Children's Advocacy for withdrawal from KERS per HB 62.
- 6 Decrease in Net Appreciation in Fair Value of Assets is a result of unfavorable market conditions during the Q1 2018.
- 7 Decrease in Income/Dividends are a result of a reduction in Partnership Income primarily within Fixed Income.
- 8 The decrease in Net Income was a result of a decline in market conditions.
- 9 In December 2016, KRS was in the process of transitioning to a new Securities Lending provider which resulted in decreased Securities Lending activity during the transition.
- 10 Increase in refunds taken by members not eligible for retirement benefit.
- 11 Decrease is due to a change in processing of Insurance Admin Fees.

**KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF NET POSITION
INSURANCE FUNDS
As of March 31, 2018
(Unaudited)(In Whole Dollars)**

	KERS	CERS	SPRS	CHAZ	KHAZ	2018	2017		
ASSETS									
Cash and Short-Term Investments									
Cash Deposits	\$ 285,572	\$ 436,175	\$ 33,877	\$ 13,037	\$ 29,403	\$ 798,063	\$ 585,931	36%	1
Short-term Investments	\$ 30,169,304	\$ 79,780,298	\$ 7,262,482	\$ 42,223,220	\$ 14,787,780	\$ 174,223,084	\$ 320,034,495	-46%	2
Total Cash and Short-term Investments	\$ 30,454,877	\$ 80,216,472	\$ 7,296,359	\$ 42,236,257	\$ 14,817,183	\$ 175,021,148	\$ 320,620,426		
RECEIVABLES									
Accounts Receivable	\$ 12,417,686	\$ 13,178,840	\$ 897,668	\$ 4,903,770	\$ 522,144	\$ 31,920,108	\$ 35,128,750	-9%	
Investment Accounts Receivable	\$ 7,540,421	\$ 19,974,738	\$ 1,653,146	\$ 10,866,975	\$ 4,550,779	\$ 44,586,059	\$ 108,400,565	-59%	3
Total Receivables	\$ 19,958,106	\$ 33,153,578	\$ 2,550,814	\$ 15,770,745	\$ 5,072,922	\$ 76,506,166	\$ 143,529,315		
INVESTMENTS, AT FAIR VALUE									
Fixed Income	\$ 162,090,202	\$ 393,750,893	\$ 31,223,427	\$ 211,220,172	\$ 93,728,967	\$ 892,013,661	\$ 372,919,778	139%	4
Public Equities	\$ 445,404,074	\$ 1,155,018,279	\$ 93,810,632	\$ 628,551,992	\$ 260,488,696	\$ 2,583,273,674	\$ 2,366,595,538	9%	
Private Equities	\$ 45,506,065	\$ 262,479,864	\$ 22,453,068	\$ 147,471,201	\$ 49,018,756	\$ 526,928,955	\$ 566,400,596	-7%	
Derivatives	\$ 2,112,395	\$ 5,890,670	\$ 484,627	\$ 3,219,518	\$ 1,321,516	\$ 13,028,726	\$ 7,764,389	68%	5
Absolute Return	\$ 50,530,895	\$ 143,423,279	\$ 12,573,028	\$ 80,333,655	\$ 33,532,347	\$ 320,393,205	\$ 386,860,116	-17%	6
Real Return	\$ 68,551,049	\$ 196,445,682	\$ 13,941,042	\$ 101,946,878	\$ 41,095,462	\$ 421,980,113	\$ 366,076,308	15%	7
Alternative Investment	\$ 24,996,480	\$ 79,497,412	\$ 6,981,973	\$ 43,498,969	\$ 18,308,466	\$ 173,283,300	\$ 216,155,852	-20%	8
Total Investments, at Fair Value	\$ 799,191,161	\$ 2,236,506,079	\$ 181,467,797	\$ 1,216,242,385	\$ 497,494,211	\$ 4,930,901,633	\$ 4,282,772,577		
Total Assets	\$ 849,604,143	\$ 2,349,876,130	\$ 191,314,970	\$ 1,274,249,387	\$ 517,384,316	\$ 5,182,428,947	\$ 4,746,922,318		
LIABILITIES									
Accounts Payable	\$ 237,973	\$ 758,728	\$ 10,598	\$ 95,894	\$ 20,093	\$ 1,123,287	\$ 1,047,171	7%	
Investment Accounts Payable	\$ 8,498,863	\$ 23,096,358	\$ 1,932,522	\$ 12,652,808	\$ 5,296,658	\$ 51,477,209	\$ 110,484,690	-53%	9
Total Liabilities	\$ 8,736,836	\$ 23,855,086	\$ 1,943,120	\$ 12,748,702	\$ 5,316,751	\$ 52,600,496	\$ 111,531,860		
Total Plan Net Assets	\$ 840,867,307	\$ 2,326,021,044	\$ 189,371,850	\$ 1,261,500,685	\$ 512,067,566	\$ 5,129,828,451	\$ 4,635,390,457		

NOTE - Variance Explanation

- 1 Variance is a result of continuous fluctuation of deposits and transactions that flow through the cash account.
- 2 Short Term Investments is primarily comprised of the cash that is on hand with the custodial bank along with any small amounts of cash managers and brokers may have; therefore, the variance is driven by cash flow.
- 3 Investments Receivable balances consist of sells awaiting settlement and interest/dividend receivables. The variance is driven primarily by the value of sells awaiting settlement.
- 4 Increased contributions to Fixed Income due to redemption in Absolute Return, Public Equity liquidations and reclassification of assets in Private Equity and Real Estate.
- 5 Derivatives include currency forwards/futures as permitted by KRS investment policy. Derivative income increases as the hedging investment offsets the strong USD.
- 6 During FY17 KRS Board of Trustees voted to reduce the amount invested in Absolute Return Strategies.
- 7 The increase in Real Return is a result of appreciation in assets during FY17 and additional capital invested in the internal TIPS portfolio
- 8 Reclassification of assets based on investment strategy, ex. Real Estate Mgr who sells Real Estate Bonds is now in Fixed Income
- 9 Investments Payable balances consist of purchases awaiting settlement and interest/dividend receivables. The variance is driven primarily by the value of purchases awaiting settlement.

KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF CHANGES IN NET POSITION
INSURANCE FUNDS
For the Quarter Ended March 31, 2018
(Unaudited)(In Whole Dollars)

	KERS	CERS	SPRS	CHAZ	KHAZ	2018	2017	
ADDITIONS								
Employer Contributions	\$ 99,525,541	\$ 89,654,909	\$ 7,136,436	\$ 41,778,366	\$ 2,997,807	\$ 241,093,059	\$ 244,001,930	-1%
Medicare Drug Reimbursement	\$ 4,668	\$ 9,522			\$ 65	\$ 14,255	\$ 2,548	459% 1
Insurance Premiums	\$ 164,997	\$ 475,087	\$ (40,317)	\$ (247,079)	\$ (53,032)	\$ 299,656	\$ 365,645	-18% 2
Retired Reemployed Healthcare	\$ 3,087,302	\$ 3,012,052	\$ 361	\$ 714,393	\$ 724,646	\$ 7,538,753	\$ 6,713,606	12% 3
Northern Trust Settlement	\$ 31,529	\$ 75,015	\$ 7,793	\$ 40,101	\$ 18,347	\$ 172,785	\$ -	4
Total Contributions	\$ 102,814,037	\$ 93,226,584	\$ 7,104,272	\$ 42,285,781	\$ 3,687,832	\$ 249,118,506	\$ 251,083,729	
INVESTMENT INCOME								
From Investing Activities								
Net Appreciation in FV of Investments	\$ 47,950,928	\$ 155,336,541	\$ 13,052,572	\$ 85,969,852	\$ 33,686,164	\$ 335,996,058	\$ 348,059,748	-3%
Interest/Dividends	\$ 12,057,978	\$ 35,699,509	\$ 2,898,202	\$ 19,365,581	\$ 7,709,994	\$ 77,731,265	\$ 99,928,271	-22% 5
Total From Investing Activities	\$ 60,008,907	\$ 191,036,050	\$ 15,950,774	\$ 105,335,434	\$ 41,396,159	\$ 413,727,323	\$ 447,988,019	
Investment Expense								
Performance Fee/Carried Interest	\$ 2,917,357	\$ 9,941,353	\$ 837,989	\$ 5,454,542	\$ 2,136,357	\$ 21,287,598	\$ 24,900,479	
Net Income from Investing Activities	\$ 1,325,236	\$ 7,010,904	\$ 597,630	\$ 3,965,504	\$ 1,349,257	\$ 14,248,531	\$ -	
Net Income from Investing Activities	\$ 55,766,313	\$ 174,083,793	\$ 14,515,155	\$ 95,915,388	\$ 37,910,545	\$ 378,191,194	\$ 423,087,540	-11% 6
From Securities Lending								
Securities Lending Income	\$ 382,239	\$ 1,016,347	\$ 86,345	\$ 556,639	\$ 238,511	\$ 2,280,082	\$ 583,016	
Securities Lending Expense								
Security Lending Borrower Rebates	\$ 199,924	\$ 540,133	\$ 44,789	\$ 296,191	\$ 122,152	\$ 1,203,188	\$ 43,706	
Security Lending Agent Fees	\$ 21,989	\$ 59,938	\$ 4,712	\$ 32,249	\$ 13,274	\$ 132,163	\$ 80,866	
Net Income from Securities Lending	\$ 160,326	\$ 416,276	\$ 36,845	\$ 228,199	\$ 103,085	\$ 944,731	\$ 458,444	106% 7
Total Net Income from Investments	\$ 55,926,640	\$ 174,500,069	\$ 14,551,999	\$ 96,143,587	\$ 38,013,629	\$ 379,135,924	\$ 423,545,984	
Total Additions	\$ 158,740,677	\$ 267,726,653	\$ 21,656,272	\$ 138,429,368	\$ 41,701,461	\$ 628,254,431	\$ 674,629,713	
DEDUCTIONS								
Healthcare Premiums Subsidies	\$ 97,341,669	\$ 98,379,124	\$ 10,401,932	\$ 55,571,627	\$ 13,931,956	\$ 275,626,307	\$ 264,657,369	4%
Administrative Expense	\$ 666,795	\$ 636,104	\$ 52,436	\$ 309,626	\$ 85,198	\$ 1,750,160	\$ 1,657,392	6%
Self Funded Healthcare Costs	\$ 1,274,223	\$ 3,241,774	\$ 20,637	\$ 361,734	\$ 57,749	\$ 4,956,117	\$ 4,233,665	17% 8
Total Deductions	\$ 99,282,687	\$ 102,257,002	\$ 10,475,005	\$ 56,242,987	\$ 14,074,903	\$ 282,332,584	\$ 270,548,426	
Net Increase(Decrease) in Plan Net Assets	\$ 59,457,990	\$ 165,469,651	\$ 11,181,266	\$ 82,186,382	\$ 27,626,558	\$ 345,921,847	\$ 404,081,287	
NET PLAN ASSETS HELD IN TRUST FOR INSURANCE BENEFITS								
Beginning of Period	\$ 781,409,307	\$ 2,160,551,392	\$ 178,190,585	\$ 1,179,314,304	\$ 484,441,007	\$ 4,783,906,595	\$ 4,231,309,161	
End of Period	\$ 840,867,297	\$ 2,326,021,043	\$ 189,371,851	\$ 1,261,500,685	\$ 512,067,566	\$ 5,129,828,441	\$ 4,635,390,447	

NOTE - Variance Explanation

- 1 Refunds received from UMR/Wausau for overpayments on self-funded claims.
- 2 The decrease in Insurance Premiums is due to an increase in refunds processed for hazardous retirees (KRS billed for dependents that should have been covered by the family policy).
- 3 Increase in retired re-employed reporting.
- 4 Funds received from Northern Trust settlement.
- 5 Decrease in Income/Dividends are a result of a reduction in Partnership Income primarily within Fixed Income.
- 6 The decrease in Net Income was a result of a decline in market conditions.
- 7 In December 2016, KRS was in the process of transitioning to a new Securities Lending provider which resulted in decreased Securities Lending activity during the transition.
- 8 Increase in Self Funded Healthcare costs is a result of an increase in claims paid by Humana/billed to KRS.

NOTE: Health Insurance Contributions will be moved to the Insurance Fund at the end of the fiscal year. We will continue to report them on the Pension statements for comparison purposes.



Cash Flow/Net Position Trends

Pension Funds




- All plans improved end of period net position due to investment performance.
- Higher contribution rates increased employer contributions (inflows).
- SPRS General Fund appropriations declined from \$25M to \$10M, lowering inflows in 2018 compared to 2017.
- Due to higher retirements and inactive member refunds, benefit outflows increased across all plans.

Insurance Funds

- Lower employer contribution rates (as actuarial funding improved) resulted in reduced inflows across all plans.
- All systems experienced higher benefit outflows as retirements increased.





**CASH FLOW – Pension Fund
(KERS Non-Haz, KERS Haz & SPRS)
As of March 31, 2018
(\$ in millions)**

						
	FY17	FY18	FY17	FY18	FY17	FY18
Contributions						
<i>Member Contributions</i>	\$80.6	\$83.0	\$13.7	\$14.0	\$4.1	\$4.4
<i>Employer Contributions/Appropriations</i>	532.4	539.3	39.9	35.2	47.6	37.6
<i>Northern Trust Settlement</i>	-	0.3	-	-	-	-
<i>Investment Income (Net of Expenses)</i>	40.9	23.1	9.5	6.4	4.4	2.8
Total Cash Inflows	653.9	645.7	63.1	55.6	56.1	44.8
<i>Benefit Payments/Refunds</i>	714.6	733.9	47.5	50.7	42.7	44.0
<i>Administrative Expenses</i>	10.1	7.2	0.8	0.6	0.2	0.1
Total Cash Outflows	724.7	741.1	48.3	51.3	42.9	44.1
NET Cash Flow Before Gains(Losses)	(70.8)	(95.4)	14.8	4.3	13.2	0.7
<i>Realized Gain/Loss</i>	70.4	92.1	25.4	29.8	9.4	10.6
NET Cash Flow w/ Realized Gains(Losses)	(0.4)	(3.3)	40.2	34.1	22.6	11.3
<i>Unrealized Gain(Loss)</i>	50.1	19.1	17.2	10.6	6.0	3.4
Change in Net Plan Assets	\$49.7	\$15.8	\$57.4	\$44.7	\$28.6	\$14.7
<i>Beginning of Period</i>	\$1,980.3	\$2,092.8	\$527.8	\$605.9	\$218.0	\$256.4
<i>End of Period</i>	\$2,030	\$2,108.6	\$585.2	\$650.6	\$246.6	\$271.1

Note: Member contributions include the Health Insurance Contribution (1%) as required by HB1.






**CASH FLOW – Pension Fund
(KERS-Haz and CERS-Haz)
As of March 31, 2018
(\$ in millions)**

				
	FY17	FY18	FY17	FY18
Contributions				
<i>Member Contributions</i>	\$125.0	\$127.2	\$50.5	\$48.2
<i>Employer Contributions</i>	260.0	266.1	90.0	97.6
<i>Northern Trust Settlement</i>	-	0.4	-	0.1
<i>Investment Income (Net of Expenses)</i>	109.0	71.9	35.5	23.8
Contribution Inflow	494.0	465.6	176.0	169.7
<i>Benefit Payments/Refunds</i>	524.6	552.7	170.9	184.8
<i>Administrative Expenses</i>	17.9	13.3	1.4	0.9
Contribution Outflow	542.5	566.0	172.3	185.7
NET Cash Flow Before Gains(Losses)	(48.5)	(100.4)	3.7	(16.0)
<i>Realized Gain/Loss</i>	295.8	326.6	96.0	108.9
NET Cash Flow w/ Realized Gains/(Losses)	247.3	226.2	99.7	92.9
<i>Unrealized Gain(Loss)</i>	209.4	124.6	69.0	40.5
Change in Net Plan Assets	\$456.7	\$350.8	\$168.7	\$133.4
<i>Beginning of Period</i>	\$6,141.4	\$6,739.1	\$2,010.2	\$2,227.7
<i>End of Period</i>	\$6,598.1	\$7,089.9	\$2,178.9	\$2,361.1

Note: Member contributions include the Health Insurance Contribution (1%) as required by HB1.





**CASH FLOW – Insurance Fund
(KERS Non-Haz, KERS Haz & SPRS)
As of March 31, 2018
(\$ in millions)**

						
	FY17	FY18	FY17	FY18	FY17	FY18
Contributions						
<i>Employer Contributions</i>	\$101.7	\$99.5	\$3.5	\$3.0	\$7.0	\$7.1
<i>Insurance Premiums</i>	0.2	0.2	(0.1)	-	-	-
<i>Retired Reemployed Healthcare</i>	2.7	3.1	0.7	0.7	-	-
<i>Northern Trust Settlement</i>	-	-	-	-	-	-
<i>Investment Income (Net of Expenses)</i>	12.4	8.0	7.9	4.3	2.8	1.5
Contribution Inflow	117.0	110.8	12.0	8.0	9.8	8.6
<i>Healthcare Premiums</i>	97.2	98.6	13.2	14.0	10.2	10.4
<i>Administrative Expenses</i>	0.7	0.7	0.1	0.1	0.1	0.1
Contribution Outflow	97.9	99.3	13.3	14.1	10.3	10.5
NET Cash Flow Before Gains(Losses)	19.1	11.5	(1.3)	(6.1)	(0.5)	(1.9)
<i>Realized Gain/Loss</i>	32.3	30.7	20.8	20.5	7.5	7.8
NET Cash Flow w/ Realized Gains/(Losses)	51.4	42.2	19.5	14.4	7.0	5.9
<i>Unrealized Gain(Loss)</i>	23.1	17.3	15.2	13.2	5.6	5.2
Change in Net Position	\$74.5	\$59.5	\$34.7	\$27.6	\$12.6	\$11.1
<i>Beginning of Period</i>	\$668.3	\$781.4	\$437.4	\$484.4	\$160.9	\$178.2
<i>Ending of Period</i>	\$742.8	\$840.9	\$472.1	\$512.0	\$173.5	\$189.3



**CASH FLOW – Insurance Fund
(CERS Non-Haz and CERS-Haz)
As of March 31, 2018
(in \$millions)**

				
Contributions	FY17	FY18	FY17	FY18
<i>Employer Contributions</i>	\$91.7	\$89.6	\$40.0	\$41.8
<i>Insurance Premiums</i>	0.6	0.5	(0.3)	(0.2)
<i>Retired Reemployed Healthcare</i>	2.7	3.0	0.6	0.7
<i>Northern Trust Settlement</i>	-	0.1	-	-
<i>Investment Income (Net of Expenses)</i>	33.7	19.2	18.6	10.2
Contribution Inflow	128.7	112.4	58.9	52.5
<i>Healthcare Premiums</i>	95.7	101.6	52.5	55.9
<i>Administrative Expenses</i>	0.6	0.7	0.3	0.3
Contribution Outflow	96.3	102.3	52.8	56.2
NET Cash Flow Before Gains(Losses)	32.4	10.1	6.1	(3.7)
<i>Realized Gain/Loss</i>	89.9	94.1	49.4	51.9
NET Cash Flow Before w/ Realized Gains/(Losses)	122.3	104.2	55.5	48.2
<i>Unrealized Gain(Loss)</i>	67.3	61.3	37.1	34.0
Change in Net Position	\$189.6	\$165.5	\$92.6	\$82.2
<i>Beginning of Period</i>	\$1,908.5	\$2,160.5	\$1,056.1	\$1,179.3
<i>End of Period</i>	\$2,098.1	\$2,326.0	\$1,148.7	\$1,261.5

KRS ADMINISTRATIVE BUDGET - FY 2018

THIRD BUDGET-TO-ACTUAL ANALYSIS

Acc't #	Account Name	Budgeted	Actual Expenditures	Remaining	% Remaining
111	Salaries	\$14,443,400	\$10,544,607	\$3,898,793	27%
115	Wages (Overtime)	\$450,000	\$382,768	\$67,232	15%
119	Wages (Block 50)	\$100,000	\$46,337	\$53,663	54%
121	Emp Paid FICA	\$1,131,879	\$791,366	\$340,513	30%
122	Emp Paid Retirement	\$7,149,659	\$5,134,394	\$2,015,265	28%
123	Emp Paid Health Ins	\$2,470,921	\$1,670,712	\$800,209	32%
124	Emp Paid Life Ins	\$4,003	\$2,395	\$1,608	40%
128	Emp Paid Sick Leave	\$40,000	\$196,855	(\$156,855)	-392%
111A	Escrow For Admin Fees	\$2,000	(\$2,000)	\$4,000	200%
131	Workers Compensation	\$50,400	\$50,422	(\$22)	-0%
132	Unemployment	\$10,000	\$0	\$10,000	100%
133	Tuition Assistance	\$35,000	\$8,573	\$26,427	76%
133I	Investment Tuition Assistance	\$5,000	\$0	\$5,000	100%
133T	Audit Tuition Assistance	\$2,500	\$0	\$2,500	100%
135	Bonds	\$3,000	\$153	\$2,847	95%
141A	Legal Hearing Officers	\$350,000	\$109,564	\$240,436	69%
141B	Legal (Stoll, Keenon)	\$1,000,000	\$287,745	\$712,255	71%
141C	Polsinelli Shugart	\$100,000	\$3,875	\$96,125	96%
141D	Frost Brown	\$120,000	\$79,077	\$40,923	34%
141E	Reinhart	\$500,000	\$94,414	\$405,586	81%
141F	Ice Miller	\$350,000	\$145,775	\$204,225	58%
141L	Legal Expense	\$50,000	\$40	\$49,960	100%
142	Auditing	\$250,000	\$121,499	\$128,501	51%
146A	Medical Reviewers	\$380,000	\$146,830	\$233,170	61%
146B	Medical Reports	\$10,000	\$0	\$10,000	100%
146C	Medical Exams	\$35,000	\$6,116	\$28,884	83%
146E	Escrow for Actuary Fees	\$12,000	(\$14,036)	\$26,036	
150C	Miscellaneous Contracts	\$275,000	\$26,007	\$248,993	91%
150D	Health Consultant	\$125,000	\$0	\$125,000	100%
150E	Banking	\$9,000	\$0	\$9,000	100%
150F	Lexus Nexus	\$9,000	\$0	\$9,000	100%
150G	Human Resources Consulting	\$100,000	\$0	\$100,000	100%
150H	KEHP Discovery Benefits	\$2,500,000	\$1,752,241	\$747,760	30%
150J	Pharmacy Claims TPA	\$1,356,972	\$0	\$1,356,972	100%
150K	Medical Claims TPA	\$1,030,984	\$0	\$1,030,984	100%
159	Actuarial Services	\$700,000	\$316,881	\$383,119	55%
162	Facility Security Charges	\$18,300	\$15,452	\$2,848	16%
193	Tuition Assistance	\$5,000	\$3,256	\$1,744	35%
211	Natural Gas	\$25,000	\$17,083	\$7,917	32%
212	Electric	\$190,000	\$124,116	\$65,884	35%
221	Rent-NonState Building	\$33,500	\$23,316	\$10,184	30%
222	Rent -State Owned Building	\$723,000	\$542,176	\$180,824	25%
223	Equipment Rental	\$12,000	\$0	\$12,000	100%
224	Copier Rental	\$100,000	\$47,882	\$52,118	52%
226	Rental Carpool	\$4,000	\$2,089	\$1,911	48%
232	Vehicle/Equip. Mainten.	\$29,000	\$295	\$28,705	99%
241	Postage	\$525,000	\$204,704	\$320,296	61%
242	Freight	\$1,200	\$243	\$957	80%
251	Printing (State)	\$1,000	\$0	\$1,000	100%
252	Printing (non-state)	\$300,000	\$260,309	\$39,691	13%
254	Insurance	\$85,000	\$506	\$84,494	99%
256	Garbage Collection	\$15,000	\$13,369	\$1,631	11%
259	Conference Expense	\$40,000	\$11,749	\$28,251	71%
259I	Conference Exp. Investment	\$12,600	\$5,500	\$7,100	56%
259T	Conference Exp. Audit	\$1,500	\$450	\$1,050	70%
300	MARS Usage	\$35,000	\$20,325	\$14,675	42%
321	Office Supplies	\$150,000	\$46,353	\$103,647	69%
331	Data Processing Supplies	\$150,000	\$13	\$149,987	100%
343	Motor Fuels & Lubricants	\$3,000	\$980	\$2,020	67%
346	Furniture & Office Equipment	\$350,000	\$1,560	\$348,440	100%
361	Travel (In-State)	\$75,000	\$17,969	\$57,031	76%
361I	Travel (In-State) Investment	\$1,500	\$0	\$1,500	100%
361T	Travel (In-State) Audit	\$500	\$0	\$500	100%
362	Travel (Out of State)	\$20,000	\$10,351	\$9,649	48%
362I	Travel (Out of State) Invest	\$50,000	\$9,758	\$40,242	80%
362T	Travel (Out of State) Audit	\$2,500	\$0	\$2,500	100%
381	Dues & Subscriptions	\$85,000	\$22,137	\$62,863	74%
381I	Dues & Subscriptions Invest	\$15,000	\$5,370	\$9,630	64%
381T	Dues & Subscriptions Audit	\$5,000	\$175	\$4,825	97%
399	Miscellaneous	\$75,082	\$1,610	\$73,472	98%
399I	Miscellaneous Investment	\$20,000	\$99	\$19,901	100%
399T	Miscellaneous Audit	\$2,000	\$0	\$2,000	100%
802	COT Charges	\$90,000	\$6,510	\$83,490	93%
814	Telephone - Wireless	\$8,000	\$2,201	\$5,799	72%
815	Telephone - Other	\$250,000	\$79,280	\$170,720	68%
847	Computer Equip./Software	\$4,291,000	\$899,888	\$3,391,112	79%
	TOTALS	\$42,960,400	\$24,299,683	\$18,660,717	43%

To: Members of the Board of Trustees

From: D’Juan Surratt
Division Director, Employer Reporting, Compliance and Education

Date: May 3, 2018

Subject: Hazardous Position Classification

AGENCIES REQUESTING HAZARDOUS DUTY COVERAGE FOR THE FOLLOWING POSITIONS:

<u>Agency</u>	<u>Position</u>	<u>Effective Date</u>
Woodford County Fire Protection District	Assistant Chief	6/1/2018
City of Southgate	Police Specialist	3/1/2018
Anchorage Middletown Fire and EMS	Fire Chief	3/1/2018
Anchorage Middletown Fire and EMS	Assistant Chief Operations	3/1/2018
Anchorage Middletown Fire and EMS	Division Chief of Planning	3/1/2018
Anchorage Middletown Fire and EMS	Division Chief of Workforce Development	3/1/2018
Anchorage Middletown Fire and EMS	Division Chief of Fire Prevention & Support Services	3/1/2018
Anchorage Middletown Fire and EMS	Battalion Chief	3/1/2018
Anchorage Middletown Fire and EMS	EMS Shift Captain	3/1/2018
Anchorage Middletown Fire and EMS	Division Captain of Support Services	3/1/2018
Anchorage Middletown Fire and EMS	Division Captain Fire Prevention	3/1/2018
Anchorage Middletown Fire and EMS	Division Captain WFD-EMS	3/1/2018
Anchorage Middletown Fire and EMS	Division Captain WFD-Suppression	3/1/2018
Anchorage Middletown Fire and EMS	Division Sergeant Support Services	3/1/2018
Anchorage Middletown Fire and EMS	Fire Captain Paramedic	3/1/2018
Anchorage Middletown Fire and EMS	Fire Sergeant	3/1/2018
Anchorage Middletown Fire and EMS	Fire Sergeant Paramedic	3/1/2018
Anchorage Middletown Fire and EMS	Firefighter 1	3/1/2018
Anchorage Middletown Fire and EMS	Fire Paramedic 1	3/1/2018
Anchorage Middletown Fire and EMS	Firefighter 2	3/1/2018
Anchorage Middletown Fire and EMS	Fire Paramedic 2	3/1/2018
Anchorage Middletown Fire and EMS	EMT-Basic	3/1/2018
City of Springfield	Assistant Chief of Police	6/1/2018
Clark County Fiscal Court	Fire Marshal/Training Officer	9/1/2007
Clark County Fiscal Court	Fire Captain	6/1/2017
Clark County Fiscal Court	Battalion Fire Chief	12/1/2014
City of Catlettsburg	First Assistant Fire Chief	6/1/2018
Jeffersontown Fire Protection District	Support Division Chief/Paramedic	3/1/2018
Jeffersontown Fire Protection District	Emergency Medical Technician	3/1/2018
Jeffersontown Fire Protection District	Paramedic	3/1/2018
Department of Insurance	Division Director	6/1/2018
Department of Insurance	Assistant Director	6/1/2018

In regards to this request, please note the following information:

- Kentucky Retirement Systems has reviewed the requested Hazardous positions. All positions meet statutory guidelines, therefore qualifying for Hazardous duty coverage.
- Anchorage Fire Department merged with Middletown Department effective March 1, 2018. Anchorage Middletown Fire and EMS created new positions and renamed current Hazardous positions in order to keep staff at their current job status.
- The Clark County Fiscal Court positions are retroactive dates based on when the agency placed an employee in that specific position. The date must be retroactive in order for the employees to retain Hazardous service credit from the effective date.
- The Department of Insurance positions meet Hazardous duty coverage based on KRS 196.037, "Department personnel to have powers of peace officers." The Division Director and Assistant Director positions are required to carry agency issued firearms while on duty.

61.592 Retirement of persons working in hazardous positions.

- (1) (a) "Hazardous position" for employees participating in the Kentucky Employees Retirement System, and for employees who begin participating in the County Employees Retirement System before September 1, 2008, means:
 1. Any position whose principal duties involve active law enforcement, including the positions of probation and parole officer and Commonwealth detective, active fire suppression or prevention, or other positions, including, but not limited to, pilots of the Transportation Cabinet and paramedics and emergency medical technicians, with duties that require frequent exposure to a high degree of danger or peril and also require a high degree of physical conditioning;
 2. Positions in the Department of Corrections in state correctional institutions and the Kentucky Correctional Psychiatric Center with duties that regularly and routinely require face-to-face contact with inmates; and
 3. Positions of employees who elect coverage under KRS 196.167(3)(b)2. and who continue to provide educational services and support to inmates as a Department of Corrections employee.
 - (b) "Hazardous position" for employees who begin participating in the County Employees Retirement System on or after September 1, 2008, means police officers and firefighters as defined in KRS 61.315(1), paramedics, correctional officers with duties that routinely and regularly require face-to-face contact with inmates, and emergency medical technicians if:
 1. The employee's duties require frequent exposure to a high degree of danger or peril and a high degree of physical conditioning; and
 2. The employee's duties are not primarily clerical or administrative.
 - (c) The effective date of participation under hazardous duty coverage for positions in the Department of Alcoholic Beverage Control shall be April 1, 1998. The employer and employee contributions shall be paid by the employer and forwarded to the retirement system for the period not previously reported.
- (2) (a) Each employer may request of the board hazardous duty coverage for those positions as defined in subsection (1) of this section. Upon request, each employer shall certify to the system, in the manner prescribed by the board, the names of all employees working in a hazardous position as defined in subsection (1) of this section for which coverage is requested. The certification of the employer shall bear the approval of the agent or agency responsible for the budget of the department or county indicating that the required employer contributions have been provided for in the budget of the employing department or county. The system shall determine whether the employees whose names have been certified by the employer are working in positions meeting the definition of a hazardous position as provided by subsection (1) of this section. This process shall not be required for employees who elect coverage under KRS 196.167(3)(b)2.

- (b) Each employer desiring to provide hazardous duty coverage to employees who begin participating in the County Employees Retirement System on or after September 1, 2008, may request that the board approve hazardous duty coverage for those positions that meet the criteria set forth in subsection (1)(b) of this section. Each employer shall certify to the system, in the manner prescribed by the board, the names of all employees working in a hazardous position as defined in subsection (1)(b) of this section for which coverage is requested and a job description for each position or employee. The certification of the employer shall bear the approval of the agent or agency responsible for the budget of the department or county indicating that the required employer contributions have been provided for in the budget of the employing department or county. Each employer shall also certify, under penalty of perjury in accordance with KRS Chapter 523, that each employee's actual job duties are accurately reflected in the job description provided to the system. The system shall determine whether the employees whose names have been certified by the employer are working in positions meeting the definition of a hazardous position as defined in subsection (1)(b) of this section. The board shall have the authority to remove any employee from hazardous duty coverage if the board determines the employee is not working in a hazardous duty position or if the employee is classified in a hazardous duty position but has individual job duties that do not meet the definition of a hazardous duty position or are not accurately reflected in the job descriptions filed by the employer with the system.
- (3) (a) An employee who elects coverage under KRS 196.167(3)(b)2., and an employee participating in the Kentucky Employees Retirement System who is determined by the system to be working in a hazardous position in accordance with subsection (2) of this section, shall contribute, for each pay period for which he receives compensation, eight percent (8%) of his creditable compensation. An employee participating in the County Employees Retirement System who is determined by the system to be working in a hazardous duty position in accordance with subsection (2) of this section shall contribute, for each pay period for which he receives compensation, eight percent (8%) of his creditable compensation.

 - (b) Each employer shall pay employer contributions based on the creditable compensation of the employees determined by the system to be working in a hazardous position at the employer contribution rate as determined by the board. The rate shall be determined by actuarial methods consistent with the provisions of KRS 61.565.
 - (c) If the employer participated in the system prior to electing hazardous duty coverage, the employer may pay to the system the cost of converting the nonhazardous service to hazardous service from the date of participation to the date the payment is made, or the employer may establish a payment schedule for payment of the cost of the hazardous service above that which would be funded within the existing employer contribution rate. The employer may extend the payment schedule to a maximum of thirty (30) years.

Payments made by the employer under this subsection shall be deposited to the retirement allowance account of the proper retirement system and these funds shall not be considered accumulated contributions of the individual members. If the employer elects not to make the additional payment, the employee may make the lump-sum payment in his own behalf or may pay by increments. Payments made by the employee under this subsection shall not be picked up, as described in KRS 61.560(4), by the employer. If neither the employer nor employee makes the payment, the service prior to hazardous coverage shall remain nonhazardous. The provisions of this paragraph shall not apply to members who begin participating in the systems administered by Kentucky Retirement Systems on or after January 1, 2014.

- (4) The normal retirement age, retirement allowance, hybrid cash balance plans, other benefits, eligibility requirements, rights, and responsibilities of a member in a hazardous position, as prescribed by subsections (1), (2), and (3) of this section, and the responsibilities, rights, and requirements of his employer shall be as prescribed for a member and employer participating in the State Police Retirement System as provided for by KRS 16.505 to 16.652.
- (5) Any person employed in a hazardous position after July 1, 1972, shall be required to undergo a thorough medical examination by a licensed physician, and a copy of the medical report of the physician shall be retained on file by the employee's department or county and made available to the system upon request.
- (6) If doubt exists regarding the benefits payable to a hazardous position employee under this section, the board shall determine the benefits payable under KRS 61.510 to 61.705, or 78.510 to 78.852, or 16.505 to 16.652.

Effective: July 1, 2013

History: Amended 2013 Ky. Acts ch. 120, sec. 57, effective July 1, 2013. -- Amended 2010 Ky. Acts ch. 24, sec. 55, effective July 15, 2010; and ch. 104, sec. 3, effective April 8, 2010. -- Amended 2008 (1st Extra. Sess.) Ky. Acts ch. 1, sec. 17, effective June 27, 2008. -- Amended 2000 Ky. Acts ch. 210, sec. 3, effective July 14, 2000; ch. 385, sec. 17, effective July 14, 2000; and ch. 462, sec. 1, effective April 21, 2000. -- Amended 1998 Ky. Acts ch. 300, sec. 1, effective July 15, 1998. -- Amended 1994 Ky. Acts ch. 185, sec. 1, effective July 15, 1994; and ch. 485, sec. 15, effective July 15, 1994. -- Amended 1992 Ky. Acts ch. 211, sec. 12, effective July 14, 1992; and ch. 240, sec. 28, effective July 14, 1992. -- Amended 1990 Ky. Acts ch. 255, sec. 1, effective July 13, 1990; ch. 346, secs. 1 and 8, effective July 13, 1990; and ch. 460, sec. 1, effective July 13, 1990. -- Amended 1986 Ky. Acts ch. 90, sec. 14, effective July 15, 1986. -- Amended 1984 Ky. Acts ch. 232, sec. 5, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 211, sec. 1, effective July 15, 1982. -- Amended 1980 Ky. Acts ch. 186, sec. 9, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 384, sec. 16, effective June 17, 1978. -- Amended 1976 Ky. Acts ch. 321, secs. 21 and 40. -- Amended 1974 Ky. Acts ch. 128, sec. 19. -- Created 1972 Ky. Acts ch. 107, sec. 1.

Legislative Research Commission Note (6/27/2008). Two manifest clerical or typographical errors in 2008 (1st Extra. Sess.) Ky. Acts ch. 1, sec. 17 (this statute), have been corrected in codification by the Reviser of Statutes under the authority of KRS 7.136(1)(h).

KENTUCKY RETIREMENT SYSTEMS

TO: Members of the Kentucky Retirement Systems Board of Trustees
FROM: Retiree Health Plan Committee
DATE: May 8, 2018
SUBJECT: Retiree Health Plan Committee Report

The Retiree Health Plan (RHP) Committee met on Tuesday, May 8, 2018, and reviewed a presentation from Humana regarding the following: Summary of 2017 Plan Performance, Potential Changes to 2019 Benefits, Centers for Medicare and Medicaid Services (CMS) mandated changes, and Humana Member Engagement Activities. The Committee requested that Humana provide a detailed presentation in the September RHP Committee meeting, specifically the financial impact to the trust and the retirees regarding the various benefit change proposals for 2019.

The Committee reviewed the information presented regarding the COBRA contract for the Medical Only plan. On February 16, 2017 the KRS Board approved a plan to obtain bids from vendors instead of issuing a Request for Proposal (RFP), as the yearly monthly invoice is approximately \$3,600. KRS has since transitioned to the KRS Chapter 45A Kentucky Model Procurement Code and is working with Procurement to transition the contract for a bid or RFP.

The Committee reviewed the information presented regarding the Performance Evaluation Questionnaire for the Humana Renewal that will occur in September 2018. The Committee members will bring the completed questionnaires to the June Board Meeting.

The Committee reviewed information presented regarding the RFP process for the KRS Medicare eligible retiree health insurance plans. An RFP will need to be issued during the fall of 2020 with completion during the summer of 2021, for a January 1, 2022 effective date. The Humana contract has three (3) additional one (1) year renewal options between 2019-2021. The KRS Board will need to decide if they are interested in reviewing health insurance options other than the Medicare Advantage Plan. If there are other options selected a Request for Information (RFI) will need to be completed by Procurement in order to have the various vendors present this information to the KRS Board.

The Committee reviewed the information presented regarding the Kentucky Group Health Insurance Board (KGHIB) representative. This representative will attend the KGHIB meetings that are held by the Personnel Cabinet and must be a retiree of Kentucky Retirement Systems. The Committee voted that the representative be Jerry Powell.

Recommendation: The RHP Committee recommends that the Board of Trustees ratify the RHP Committee action.

KENTUCKY RETIREMENT SYSTEMS

TO: Members of the Board

FROM: Karen Roggenkamp
Executive Director, Operations

DATE: June 7, 2018

SUBJECT: Fiduciary Liability Insurance Policy

Our Fiduciary Liability Insurance policy was set to expire on May 24, 2018. KRS renewed the policy contingent upon Board discussion at the June 7, Board meeting. If the Board determines that the policy should not be renewed, the insurance carriers will refund the premium based upon written notice as of cancellation date. The Division of State Risk and Insurance Services (Finance Cabinet) has obtained the same “stacked” \$5.0M coverage with the incumbent insurers as last year. The policy aggregates to \$5.0M in coverage provided by **Hallmark Specialty Insurance Company** for the first \$2.5M and **ANV Global Services, Inc.** on behalf of Lloyd’s of London for the excess \$2.5M. **Hallmark Specialty** has a \$250 thousand deductible/retention (the retention increases to \$500 thousand from \$250 thousand for any claims arising out of the (1) KERS plans and (2) any investment in any alternative investments – including any private equity funds or hedge funds for all plans). The quote also contains specific litigation event exclusions pertaining to the City of Fort Wright v KRS, Seven Counties Services Bankruptcy, \$200 thousand sublimit – Voluntary Compliance Program (cyber privacy violations) expense, and \$1.5M limit on HIPPA and PPAC fines and penalties (protected health and patient information). The insurers gave the following reasons for maintaining the existing limits/exclusions:

- New litigation was filed this past year against the KRS and past/current Board members for various offenses against the state of the retirement fund.
- This is the second suit within a 4-year period pertaining to the current state of the KRS funds.
- The current state of the KRS funds occurred over a multi-year period. This means that future litigation pertaining to the same set of events could expose Hallmark to policy limits payouts spanning over multiple policy periods.

The annual premium for the period of May 25, 2018 – May 24, 2019 increased to **\$343,860** compared to 2017 expense of **\$235,276**.

The Board should be advised that many insurers that can write Fiduciary Liability insurance for public entities would not consider writing coverage for underfunded plans. Of the insurers that would consider an underfunded public plan, current outstanding litigation limits the pool of potential providers.

Based on the current information, the Board's options include:

- (1) Continue coverage at the terms provided by **Hallmark Specialty and ANV Global Services**, or:
- (2) The Board could decide to **self-insure** the fiduciary liability risk for the next 12 months and seek new bids in early 2019.

RECOMMENDATION: The Board to discuss the two options.

2018 KRS BOARD COMMITTEE MEMBERSHIP
Board of Trustees Chair, Dave Harris

Disability Appeals/Administrative Appeals
Committee #1 (Limit 3)

Betty Pendergrass, Chair
Jerry Powell
Sec. Thomas Stephens

Disability Appeals/ Administrative Appeals
Committee #2 (Limit 3)

Keith Percy, Chair
Sherry Kremer
Sec. Thomas Stephens

Audit Committee (Limit 7)

John Chilton, Chair
Joe Brothers
Campbell Connell
JT Fulkerson
David Gallagher
Betty Pendergrass
David Rich

Investment Committee (Must be 9)

Neil Ramsey, Chair
William Cook
Kelly Downard
Dave Harris
John Farris
Sherry Kremer
Matthew Monteiro
Keith Percy
Jerry Powell

Actuarial Subcommittee (Must be 7)

David Harris, Chair
John Chilton
John Farris
Sherry Kremer
Keith Percy
Jerry Powell
Neil Ramsey

Retiree Health Plan Committee (Limit 7)

David Rich, Chair
JT Fulkerson
Jerry Powell
Sec. Thomas Stephens

Perimeter Park West (PPW)*

Keith Percy, Chair
David Gallagher
Jerry Powell

**KRS is sole shareholder and governing
authority of PPW.*

May 2018



OPT-OUT PROVISIONS SITUATION ANALYSIS

1. Current cessation governed by HB 351
 - Riskless discount rate
 - Lump sum payment

2. Many of the 215 KRS quasi state agencies are financially stressed
 - Difficult to make required pension contributions
 - Unlikely to afford HB 351

3. KRS has to deal with agency and member issues
 - KRS may lose contributions if agencies can't pay
 - KRS will be hurt if buyouts are more favorable than HB 351 and/or the agencies can't make these payments
 - Some members with longer service would cease service participation, but unable to retire

4. State wants agencies to continue to provide services

5. Solution will likely be complex and will require sacrifices by all parties



OPT-OUT PROVISIONS PLANNING

1. KRS has a fiduciary responsibility (systems and members).
2. KRS recommended solution due December 2018.
3. Principals and objectives of Agency opt-out plan completed.
4. Discussions with many constituents.
5. Assistance from GRS (actuary).
6. Consulting with other retirement systems regarding employer cessation and unfunded liability reduction efforts.
7. May need more than one option for agencies and/or implementation stages.
8. Need to get buy-in; requires effective communication and education.

Division of Disability and Death

The Division of Disability and Death consists of two Disability Applications and Review Branches, the Death Branch, and the Disability and Death Support Branch. The Division processes applications for disability retirement, performs annual medical and employment reviews, and processes benefits for beneficiaries of deceased active members and retirees. The Division currently has 24 employees and utilizes the services of 8 contracted licensed physicians and mental health professionals.

Applications and Review Branches

Counselors in the Applications and Review Branches assist active and retired members with retirement paperwork and questions regarding disability and early retirement. This involves processing incoming retirement applications and preparing estimates, finals and purchases. In 2017 the division received 757 applications for disability retirement (down from 785 in 2016). On first review, 52.18% of applications for disability retirement were approved, which is in keeping with approval ratios of previous years. Applicants are notified of their rights to appeal the determination and are counseled through the process.

The Applications and Review Branch counselors are also responsible for post-retirement processes for disability retirees including audits for overpayments due to Social Security and Workers' Compensation payments and annual medical and employment reviews on all disability recipients. In 2017, staff contacted 819 disability recipients for their periodic review.

Death Branch

Counselors in the Death Branch assist beneficiaries of deceased active and retired members with retirement paperwork and questions regarding death benefits and monthly payments. This involves processing incoming paperwork and preparing pre-retirement audits, estimates and final retirement calculations, as well as post-retirement payroll administration of survivor benefits. In 2017 there were 5,662 deaths reported to KRS and paid out \$16.7 million in monthly benefits, refunds, and death benefits.

Disability and Death Support Branch

The support staff employed in the Disability and Death Support Branch is primarily responsible for transcribing dictation submitted by our Medical Examiners. In 2017 they transcribed 3,553 voice recorded disability determinations. Additionally, this group processes documents submitted via (Medical Examiner

Determination Self Service) MEDSS, logs activity in START and uploads documents to Library Manager. These employees also process and distribute daily mail to the counselors in the Division.

Division Key Accomplishments

- Maintained timely processing of disability retirement applications while contributing to backlog reduction in other divisions and devoting staff to phones during periods of high call volumes.
- Implemented a process to send sympathy cards to all certified beneficiaries signed by Death Branch staff and hand addressed. This has been very well received and has been a rewarding endeavor.
- Implementing changes and adjusting benefits due to the passage of HB 185.

Division Challenges and Goals

- Staffing in the Applications and Review Branches is down by 30% and 3 of the existing counselors will begin training on the disability process July 1. Challenge – keep response time for processing disability retirement applications and estimate requests
- Training and transitioning the Medical Examiners for the new contract and invoicing methodology.
- Testing new and existing functionality due to the implementation of SB 151 and HB 185.
- Update disability communication materials.
- Explore streamlining the Medical Examiner review process either through an update to the current application or by contracting with a third party.

Impact of HB 185

HB 185 passed as an emergency bill in April, impacted benefits to current and future spouse beneficiaries of Death in the Line of Duty (hazardous) and Death Duty Related benefits (nonhazardous).

- There were 41 unique IDs contacted for possible change to monthly benefits and/or insurance
 - 15 for insurance
 - 9 spouses
 - 6 dependent children
 - 35 spouses were contacted for current marital status and potential benefit adjustment
 - 34 have responded
 - 17 benefit accounts adjusted
 - 5 did not require adjustment

- 2 pending quality check
 - 1 outstanding – no reply from spouse beneficiary
 - No existing dependent child benefits required adjustment
- We have set up benefit accounts for 2 Deaths in the Line of Duty for deaths occurring 1/1/17 or after where the spouse was not drawing a monthly benefit.
 - There are 5 other accounts that are pending review.