



# **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	
		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%

**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>
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		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
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		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
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		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
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 Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
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>











**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 <u>Code</u>	<u>Employer Name</u>	2017 Actual Employer <u>Contributions</u>	2017 Employer Allocation <u>Percentage</u>
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 B - Schedules of OPEB 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.

Participating Employer Code	Employer Name	June 30, 2016 Net OPEB Liability	Net OPEB Liability as of June 30, 2017					OPEB Expense					Implicit Subsidy Year Ending 6/30/2018	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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB 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
1430	EASTERN KY UNIV	\$ (339,839)	\$ 38,645	\$ 470,670	\$ (315,320)	\$ (318,658)	\$ 482,176	\$ 69,974	\$ (1,086)	\$ 68,888	\$ -	\$ 68,888	\$ 913	\$ -	\$ 481,792	\$ -	\$ 481,792	\$ 5,546	\$ -	\$ 138,397	\$ 5,747	\$ 149,690	\$ 54,342	\$ 54,342	\$ 54,342	\$ 54,342	\$ 88,942	\$ 25,793	
1440	MOREHEAD STATE UNIVERSITY	(165,226)	18,789	228,835	(153,205)	(154,928)	234,429	34,021	(528)	33,493	-	33,493	444	-	234,242	-	234,242	2,696	-	67,287	2,794	72,777	26,421	26,421	26,421	26,421	43,242	12,540	
1445	MURRAY STATE UNIV	(206,566)	23,490	286,089	(191,663)	(193,691)	293,083	42,533	(660)	41,873	-	41,873	555	-	292,850	-	292,850	3,371	-	84,122	3,493	90,986	33,031	33,031	33,031	33,031	54,062	15,678	
1450	NORTHERN KY UNIVERSITY	(196,694)	22,367	272,417	(182,503)	(184,434)	279,077	40,500	(629)	39,871	-	39,871	528	-	278,854	-	278,854	3,210	-	80,102	3,327	86,639	31,452	31,452	31,452	31,452	51,478	14,929	
1465	WESTERN KENTUCKY UNIV	(319,163)	36,294	442,034	(296,136)	(299,270)	452,840	65,717	(1,020)	64,697	-	64,697	857	-	452,479	-	452,479	5,208	-	129,976	5,397	140,581	51,036	51,036	51,036	51,036	83,530	24,224	
31040	ATTORNEY GENERALS OFFICE	(292,638)	33,278	405,297	(271,525)	(274,398)	415,205	60,255	(936)	59,319	-	59,319	786	-	414,874	-	414,874	4,776	-	119,174	4,949	128,899	46,794	46,794	46,794	46,794	76,587	22,211	
31095	DEPT MILITARY AFFAIRS	(525,179)	59,721	727,361	(487,288)	(492,445)	745,143	108,136	(1,679)	106,457	-	106,457	1,411	-	744,549	-	744,549	8,570	-	213,875	8,882	231,327	83,979	83,979	83,979	83,979	137,447	39,860	
35615	TRAN DEPT OF AVIATION	(65,869)	7,490	91,227	(61,117)	(61,763)	93,457	13,352	(211)	13,141	-	13,141	177	-	93,383	-	93,383	1,075	-	26,825	1,114	29,014	10,532	10,532	10,532	10,532	17,238	4,999	
3801	KENTUCKY STATE UNIVERSITY	(25,298)	2,877	35,037	(23,473)	(23,721)	35,894	5,209	(81)	5,128	-	5,128	68	-	35,865	-	35,865	413	-	10,302	428	11,143	4,045	4,045	4,045	4,045	6,621	1,921	
39079	COMMONWEALTH OF TECHNOL	(201,278)	22,888	278,766	(186,756)	(188,733)	285,581	41,444	(644)	40,800	-	40,800	541	-	285,333	-	285,333	3,285	-	81,969	3,404	88,658	32,185	32,185	32,185	32,185	52,677	15,276	
50660	DEPT OF FISH & WILDLIFE	(1,841,433)	209,400	2,550,346	(1,708,578)	(1,726,661)	2,612,693	379,159	(5,887)	373,272	-	373,272	4,947	-	2,610,610	-	2,610,610	30,051	-	749,908	31,143	811,102	294,454	294,454	294,454	294,454	481,931	139,760	
50665	COMM KY HORSE PARK	(109,046)	12,400	151,026	(101,178)	(102,249)	154,718	22,453	(349)	22,104	-	22,104	293	-	154,595	-	154,595	1,780	-	44,408	1,844	48,032	17,437	17,437	17,437	17,437	28,539	8,276	
50670	DEPT OF PARKS	(443,194)	50,398	613,814	(411,218)	(415,570)	628,819	91,255	(1,417)	89,838	-	89,838	1,191	-	628,318	-	628,318	7,233	-	180,487	7,496	195,216	70,869	70,869	70,869	70,869	115,990	33,637	
53729	OFF HUMAN RESOURCE MANAGE	(1,232,128)	140,113	1,706,485	(1,143,242)	(1,155,341)	1,748,203	253,702	(3,939)	249,763	-	249,763	3,310	-	1,746,809	-	1,746,809	20,107	-	501,778	20,838	542,723	197,025	197,025	197,025	197,025	322,470	93,516	
54520	J&P'S DEPT OF KY STATE POL	(2,096,996)	238,461	2,904,296	(1,945,703)	(1,966,295)	2,975,296	431,780	(6,704)	425,076	-	425,076	5,633	-	2,972,924	-	2,972,924	34,221	-	853,984	35,465	923,670	335,320	335,320	335,320	335,320	548,816	159,157	
54527	J&P'S DEPT OF CORRECTIONS	(4,357,874)	5,044,185	61,434,715	(41,157,554)	(41,593,146)	62,936,591	9,133,471	(141,815)	8,991,656	-	8,991,656	119,156	-	62,886,410	-	62,886,410	723,881	-	18,064,373	750,199	19,538,453	7,093,043	7,093,043	7,093,043	7,093,043	11,609,136	3,366,647	
58676	DEPT OF INSURANCE	(145,150)	16,506	201,029	(134,678)	(136,103)	205,944	29,887	(464)	29,423	-	29,423	390	-	205,780	-	205,780	2,369	-	59,111	2,455	63,935	23,210	23,210	23,210	23,210	37,988	11,016	
58680	DEPT OF ALCOHOL & BEVERA	(471,377)	53,603	652,847	(437,368)	(441,997)	668,807	97,058	(1,507)	95,551	-	95,551	1,266	-	668,274	-	668,274	7,692	-	191,964	7,972	207,628	75,376	75,376	75,376	75,376	123,367	35,776	
<b>Total</b>		<b>\$ (53,034,958)</b>	<b>\$ 6,030,905</b>	<b>\$ 73,452,291</b>	<b>\$ (49,208,605)</b>	<b>\$ (49,729,403)</b>	<b>\$ 75,247,956</b>	<b>\$ 10,920,117</b>	<b>\$ (169,556)</b>	<b>\$ 10,750,561</b>	<b>\$ -</b>	<b>\$ 10,750,561</b>	<b>\$ 142,466</b>	<b>\$ -</b>	<b>\$ 75,187,961</b>	<b>\$ -</b>	<b>\$ 75,187,961</b>	<b>\$ 865,484</b>	<b>\$ -</b>	<b>\$ 21,598,042</b>	<b>\$ 896,950</b>	<b>\$ 23,360,476</b>	<b>\$ 8,480,551</b>	<b>\$ 8,480,551</b>	<b>\$ 8,480,551</b>	<b>\$ 8,480,549</b>	<b>\$ 13,880,061</b>	<b>\$ 4,025,214</b>	

**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	2017
		Actual Employer Contributions	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	DAVIESS CO CLERK	49,307	0.042814%
39940	DAVIESS 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	OWENSBORO/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	2017
		Actual Employer Contributions	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)**

*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	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	DAVIESS 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 INDEPDNT 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	2017
		Actual Employer Contributions	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	2017
		Actual Employer Contributions	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	2017
		Actual Employer Contributions	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**  
**(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
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)**

*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
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%

**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
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%

**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
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%

**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	DAVIESS 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	2017
		Actual Employer Contributions	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%

**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	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	2017
		Actual Employer Contributions	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	DAVIESS 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	2017
		Actual Employer Contributions	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	2017
		Actual Employer Contributions	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 Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
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%

**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
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 BERA	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**  
**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
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	2017
		Actual Employer Contributions	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%

**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	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%
		\$ 115,163,978	100.00000%

Kentucky Retirement Systems  
Schedule B - Schedule of OPEB Amounts by Employer  
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	Net OPEB Liability as of June 30, 2017						OPEB Expense					Implicit Subsidy Year Ending 6/30/2018	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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB 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	
014A	BRECKENRIDGE CO ATTORNEY	\$ 8,909	\$ 11,358	\$ 14,453	\$ 8,783	\$ 8,713	\$ 14,798	\$ 1,299	(5)	\$ 1,294	\$ 1,294	\$ 139	\$ -	\$ -	\$ -	\$ 10,645,625	\$ 32	\$ -	\$ -	\$ 537	\$ 2,312,138	\$ 26	\$ 595	\$ 323	\$ 323	\$ 323	\$ 323	\$ 457	\$ 128	
20025	JUDL ADM OFF OF THE COURT	38,374,783	48,924,328	62,253,494	37,832,366	37,527,477	63,739,563	5,996,607	(21,500)	5,575,107	5,997,940	597,940	10,645,625	135,885	2,312,138	113,518	2,561,541	1,390,947	1,390,947	1,390,947	1,390,947	1,390,947	1,968,981	551,315						
39931	JEFFERSON CO CLERK	5,529,233	7,049,264	8,969,798	5,451,079	5,407,149	9,183,918	806,387	(3,098)	803,289	86,154	86,154	1,533,875	19,579	333,144	16,356	369,079	200,414	200,414	200,414	200,414	200,414	283,701	79,437						
39932	JEFFERSON CO SHERIFF	1,289,156	1,643,555	2,091,333	1,270,934	1,260,691	2,141,256	188,011	(722)	187,289	20,087	20,087	357,627	4,565	77,674	3,813	86,052	46,727	46,727	46,727	46,727	46,727	66,146	18,521						
39933	KENTON CO COURT CLERK	813,987	1,037,759	1,320,490	802,481	796,014	1,352,012	118,712	(456)	118,256	12,683	12,683	225,810	2,882	49,044	2,407	54,333	29,504	29,504	29,504	29,504	29,504	41,765	11,694						
39934	KENTON CO SHERIFF	290,740	370,667	471,653	286,631	284,321	482,912	42,402	(163)	42,239	4,530	4,530	80,655	1,030	17,518	860	19,408	10,538	10,538	10,538	10,538	14,918	4,177							
39935	CAMPBELL COUNTY CLERK	596,129	760,010	967,070	587,703	582,967	990,156	86,940	(334)	86,606	9,289	9,289	165,373	2,111	35,918	1,764	39,793	21,608	21,608	21,608	21,608	30,587	8,564							
39936	CAMPBELL CO SHERIFF	226,783	289,127	367,899	223,577	221,776	376,681	33,074	(127)	32,947	3,534	3,534	62,912	803	13,664	671	15,138	8,220	8,220	8,220	8,220	11,636	3,258							
39937	FAYETTE CO CLERK	2,142,911	2,732,015	3,476,337	2,112,621	2,095,596	3,559,322	312,524	(1,201)	311,323	33,390	33,390	594,469	7,588	129,114	6,339	143,041	77,672	77,672	77,672	77,672	109,951	30,786							
39938	FAYETTE CO SHERIFF	1,256,814	1,602,323	2,038,867	1,239,050	1,229,050	1,832,295	153,295	(704)	152,591	19,583	19,583	348,655	4,450	75,725	3,718	83,893	45,555	45,555	45,555	45,555	64,486	18,056							
39939	DAVIESS CO CLERK	675,114	860,708	1,095,203	665,571	660,207	1,121,247	98,459	(378)	98,081	10,519	10,519	187,285	2,391	40,677	1,996	45,064	24,471	24,471	24,471	24,471	34,640	9,699							
39940	DAVIESS CO SHERIFF	104,167	132,803	168,985	102,694	101,867	173,019	15,192	(58)	15,134	1,623	1,623	28,897	369	6,276	309	6,954	3,776	3,776	3,776	3,776	5,345	1,497							
39941	PIKE CO CLERK	323,696	412,683	525,116	319,121	316,549	537,651	47,208	(181)	47,027	5,044	5,044	89,797	1,146	19,503	958	21,607	11,723	11,723	11,723	11,723	16,609	4,650							
39942	PIKE CO SHERIFF	423,606	540,058	687,194	417,618	414,253	703,598	61,779	(237)	61,542	6,670	6,670	117,513	1,500	25,523	1,253	28,276	15,354	15,354	15,354	15,354	21,735	6,086							
39943	HARDIN COUNTY CLERK OFFIC	723,633	922,566	1,173,914	713,405	707,656	1,201,937	105,533	(405)	105,130	11,225	11,225	200,745	2,562	43,600	2,141	48,303	26,230	26,230	26,230	26,230	37,130	10,396							
39944	HARDIN COUNTY SHERIFF	261,600	333,516	424,380	257,902	255,824	434,511	38,152	(146)	38,006	4,076	4,076	72,571	926	15,762	773	17,461	9,483	9,483	9,483	9,483	13,423	3,758							
39945	WARREN COUNTY CLERKS OFF	665,447	848,384	1,079,522	656,042	650,755	1,105,292	97,049	(373)	96,676	10,369	10,369	184,603	2,356	40,094	1,969	44,119	24,120	24,120	24,120	24,120	34,143	9,561							
39946	WARREN COUNTY SHERIFF	1,271,006	1,620,416	2,061,890	1,253,041	1,242,943	2,111,110	185,364	(712)	184,652	19,804	19,804	352,592	4,501	76,580	3,760	84,841	46,069	46,069	46,069	46,069	63,214	18,260							
39947	BOONE COUNTY CLERK	699,712	892,069	1,135,109	689,822	684,263	1,162,205	102,047	(392)	101,655	10,903	10,903	194,109	2,478	42,159	2,070	46,707	25,362	25,362	25,362	25,362	35,902	10,052							
39948	BOONE COUNTY SHERIFF	293,042	373,602	475,388	288,900	286,572	486,736	42,738	(164)	42,574	4,566	4,566	81,293	1,038	17,656	867	19,561	10,622	10,622	10,622	10,622	15,036	4,210							
39949	CHRISTIAN COUNTY CLERK	326,913	416,784	530,335	322,292	319,695	542,994	47,727	(183)	47,494	5,094	5,094	90,690	967	19,697	967	21,822	11,850	11,850	11,850	11,850	16,774	4,697							
39950	CHRISTIAN COUNTY SHERIFF	1,079,434	1,376,180	1,751,112	1,064,177	1,055,601	1,792,914	157,426	(605)	156,821	16,819	16,819	299,448	3,822	65,038	3,193	72,053	39,125	39,125	39,125	39,125	55,385	15,508							
39951	MADISON COUNTY CLERK	587,456	748,953	953,001	579,153	574,485	975,750	85,675	(329)	85,346	9,154	9,154	162,962	2,080	35,395	1,739	39,214	21,293	21,293	21,293	21,293	30,142	8,440							
39952	MADISON COUNTY SHERIFF	169,701	216,353	275,297	167,302	165,954	281,869	24,749	(95)	24,654	2,644	2,644	47,077	601	10,225	502	11,328	6,151	6,151	6,151	6,151	8,707	2,438							
39961	BULLITT COUNTY CLERK	571,404	728,488	926,960	563,327	558,788	949,088	83,334	(320)	83,014	8,903	8,903	158,514	2,023	34,428	1,690	38,141	20,711	20,711	20,711	20,711	29,318	8,209							
39962	BULLITT CO SHERIFF	373,336	475,969	605,644	368,059	365,092	620,101	54,448	(209)	54,239	5,817	5,817	103,568	1,322	22,494	1,104	24,920	13,532	13,532	13,532	13,532	19,156	5,363							
A051	HENDERSON CO TOURIST COMM	46,233	58,943	75,002	45,580	45,212	76,792	6,717	(26)	6,717	720	720	12,826	164	2,786	137	3,087	1,676	1,676	1,676	1,676	2,372	664							
A073	HOUSING AUTH OF PADUCAH	706,729	901,015	1,146,492	696,740	691,125	1,173,860	103,070	(396)	102,674	11,012	11,012	196,055	2,503	42,581	2,091	47,175	25,616	25,616	25,616	25,616	36,262	10,153							
A113	MORGANFIELD HOUSING AUTH	29,251	37,292	47,452	28,837	28,605	48,585	4,266	(16)	4,250	458	458	8,114	104	1,762	87	1,953	1,061	1,061	1,061	1,061	1,501	420							
A136	CITY OF ANCHORAGE	264,470	337,175	429,036	260,731	258,630	439,278	38,570	(148)	38,422	4,121	4,121	73,367	936	15,935	782	17,653	9,586	9,586	9,586	9,586	13,570	3,800							
AB19	BELLEVUE/DAYTON FIRE	19,758	25,190	32,052	19,758	19,758	32,817	2,822	(11)	2,871	208	208	5,481	308	7,190	59	7,190	4,139	4,139	4,139	4,139	5,104	284							
B008	BURLINGTON FIRE PRO DIST	27,705	35,322	44,945	27,314	27,094	46,018	4,041	(16)	4,025	432	432	7,686	98	1,669	82	1,849	1,004	1,004	1,004	1,004	1,421	398							
B010	HOUSING AUTHORITY OF CATLETTSBURG	140,624	179,282	228,127	138,636	137,519	233,572	20,509	(79)	20,430	498	498	39,011	498	5,977	416	6,987	3,597	3,597	3,597	3,597	5,215	2,020							
B015	CITY OF HILLVIEW	212,307	270,672	344,416	209,306	207,620	352,637	30,963	(119)	30,844	3,084	3,084	58,897	752	12,792	629	14,173	7,695	7,695	7,695	7,695	10,893	3,050							
B017	PENNYRILE EMER ASST CTR	132,077	168,386	214,262	130,210	129,161	219,377	19,262	(74)	19,188	1,988	1,988	36,640	468	7,958	390	8,816	4,787	4,787	4,787	4,787	6,777	1,897							

Kentucky Retirement Systems  
Schedule B - Schedule of OPEB 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					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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts Between Employer Contrib. & Proportionate Share of Plan Contributions	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	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 Inflow of Resources	2018	2019	2020	2021	2022	Thereafter			
J005	GLASGOW BD OF EDUCATION	1,604,132	2,045,121	2,602,303	1,581,458	1,568,713	2,664,423	233,049	(899)	233,049	24,995	-	445,005	-	-	-	445,005	5,680	-	-	4,746	107,077	58,144	58,144	58,144	58,144	58,144	58,144	58,144	82,307	23,046	
J006	BATH CO BD OF EDUC	1,707,668	2,177,628	2,770,265	1,683,531	1,669,931	2,836,394	249,048	(957)	248,091	26,608	-	473,728	6,047	-	-	473,728	6,047	-	-	102,890	5,051	113,988	61,897	61,897	61,897	61,897	61,897	61,897	61,897	87,619	24,533
J007	CITY OF MIDDLESBORO	920,235	1,173,216	1,492,852	907,228	899,917	1,528,488	134,208	(516)	133,692	14,339	-	255,284	3,259	-	-	255,284	3,259	-	-	55,446	2,722	61,427	33,355	33,355	33,355	33,355	33,355	33,355	47,216	13,221	
J008	BOONE CO WATER DISTRICT	800,615	1,020,711	1,298,798	789,299	782,938	1,329,802	116,762	(448)	116,314	12,475	-	222,100	2,367	-	-	222,100	2,367	-	-	88,238	2,367	94,428	54,446	54,446	54,446	54,446	54,446	54,446	67,821	21,002	
J009	BOURBON CO BD OF EDUCATIO	2,490,165	3,174,732	4,039,671	2,454,967	2,435,183	4,136,103	363,168	(1,395)	361,773	38,801	-	690,802	8,104	-	-	690,802	8,104	-	-	150,036	7,367	166,221	90,260	90,260	90,260	90,260	90,260	90,260	127,769	35,775	
J010	FAIRVIEW BD OF EDUCATION	594,300	757,678	964,103	585,900	581,178	987,117	86,673	(333)	86,340	9,260	-	164,866	2,118	-	-	164,866	2,118	-	-	35,807	1,758	39,669	21,541	21,541	21,541	21,541	21,541	21,541	30,493	8,538	
J011	DANVILLE CITY BD OF ED	1,800,292	2,295,208	2,920,524	1,774,846	1,760,542	2,990,241	262,556	(1,009)	261,547	28,051	-	499,423	6,375	-	-	499,423	6,375	-	-	108,470	5,326	120,171	65,254	65,254	65,254	65,254	65,254	65,254	92,371	25,864	
J012	BRACKEN CO BD OF EDUC	774,124	986,937	1,255,823	763,182	757,032	1,285,801	112,899	(434)	112,465	12,062	-	214,751	2,741	-	-	214,751	2,741	-	-	46,642	2,289	51,672	28,059	28,059	28,059	28,059	28,059	28,059	39,719	11,122	
J013	BREATHITT CO BD OF ED	1,833,264	2,337,244	2,974,013	1,807,352	1,792,786	3,045,007	267,365	(1,027)	266,338	28,565	-	508,570	6,492	-	-	508,570	6,492	-	-	110,457	5,424	122,373	66,449	66,449	66,449	66,449	66,449	66,449	94,064	26,337	
J014	BRECKINRIDGE CO BD OF ED	2,543,069	3,242,179	4,125,493	2,507,123	2,486,918	4,223,974	370,883	(1,425)	369,458	39,625	-	705,478	9,005	-	-	705,478	9,005	-	-	153,224	7,523	169,752	92,177	92,177	92,177	92,177	92,177	92,177	130,483	36,535	
J015	BULLITT CO BD OF ED	10,232,889	13,045,612	16,599,818	10,087,616	10,006,656	16,996,077	1,492,328	(5,733)	1,486,595	159,440	-	2,838,643	36,234	-	-	2,838,643	36,234	-	-	616,529	30,269	683,022	370,894	370,894	370,894	370,894	370,894	370,894	525,026	147,008	
J016	BUTLER CO BD OF ED	1,592,101	2,199,792	2,582,785	1,569,897	1,564,439	2,522,189	221,301	(892)	221,301	24,807	-	441,668	5,638	-	-	441,668	5,638	-	-	95,226	4,709	106,223	57,708	57,708	57,708	57,708	57,708	57,708	81,689	22,873	
J017	CALDWELL CO BD EDUCATION	1,725,439	2,199,777	2,799,094	1,701,051	1,687,242	2,865,912	251,639	(967)	250,672	26,885	-	478,658	6,110	-	-	478,658	6,110	-	-	103,960	5,104	115,174	62,541	62,541	62,541	62,541	62,541	62,541	88,531	24,788	
J018	CALLOWAY CO BD OF EDUC	2,187,804	2,789,249	3,549,165	2,156,880	2,139,498	3,633,888	319,071	(1,226)	317,845	34,089	-	608,923	7,747	-	-	608,923	7,747	-	-	131,818	6,472	146,037	79,300	79,300	79,300	79,300	79,300	79,300	112,254	31,431	
J019	SANITATION DISTRICT N01	8,529,478	10,874,302	13,836,946	8,408,916	8,341,149	14,167,252	1,243,946	(4,779)	1,239,167	132,903	-	2,366,180	30,203	-	-	2,366,180	30,203	-	-	513,914	25,231	569,348	309,162	309,162	309,162	309,162	309,162	309,162	437,641	122,540	
J021	CARROLL CO BD OF ED	2,499,816	3,187,035	4,055,326	2,464,481	2,444,620	4,152,132	364,575	(1,401)	363,174	38,951	-	693,479	8,852	-	-	693,479	8,852	-	-	150,618	7,395	166,865	90,609	90,609	90,609	90,609	90,609	90,609	128,263	35,914	
J022	CARTER CO BD OF ED	3,822,984	4,873,954	6,201,836	3,738,574	3,738,574	6,349,881	557,547	(2,142)	555,405	59,568	-	1,060,542	13,537	-	-	1,060,542	13,537	-	-	230,340	11,309	255,186	138,569	138,569	138,569	138,569	138,569	138,569	196,154	54,923	
J023	CASEY CO BD OF ED	2,420,011	3,085,292	3,925,863	2,385,805	2,366,578	4,019,578	352,396	(1,356)	351,080	37,708	-	671,340	8,569	-	-	671,340	8,569	-	-	145,809	7,159	161,537	87,716	87,716	87,716	87,716	87,716	87,716	124,169	34,767	
J024	CITY OF HOPKINSVILLE	2,477,408	3,158,469	4,018,976	2,442,391	2,422,708	4,114,914	361,307	(1,388)	359,919	38,602	-	687,263	8,772	-	-	687,263	8,772	-	-	149,268	7,328	165,268	89,797	89,797	89,797	89,797	89,797	89,797	127,114	35,592	
J025	CLARK CO BD OF ED	3,908,686	4,983,216	6,340,866	3,853,438	3,822,383	6,492,230	570,046	(2,190)	567,856	60,904	-	1,084,316	13,841	-	-	1,084,316	13,841	-	-	235,504	11,562	260,907	141,676	141,676	141,676	141,676	141,676	141,676	200,552	56,155	
J026	CLAY CO BD OF ED	2,931,605	3,737,327	4,755,796	2,890,168	2,866,876	4,869,323	427,547	(1,643)	425,904	45,679	-	813,262	10,381	-	-	813,262	10,381	-	-	176,634	9,673	195,688	106,260	106,260	106,260	106,260	106,260	106,260	150,418	42,117	
J027	CLINTON CO BD OF ED	1,635,259	2,084,805	2,652,799	1,612,145	1,599,153	2,716,125	238,487	(916)	237,571	25,480	-	453,640	5,790	-	-	453,640	5,790	-	-	98,527	4,838	109,155	59,272	59,272	59,272	59,272	59,272	59,272	83,904	23,493	
J028	CRITTENDEN CO BD OF ED	1,148,390	1,464,092	1,862,976	1,123,158	1,107,447	1,907,447	167,482	(643)	166,839	17,894	-	318,577	4,066	-	-	318,577	4,066	-	-	69,192	3,397	76,655	41,625	41,625	41,625	41,625	41,625	41,625	58,923	16,499	
J029	CUMBERLAND CO BD OF ED	700,359	892,893	1,136,157	690,460	684,895	1,163,279	102,141	(392)	101,749	10,913	-	194,288	2,480	-	-	194,288	2,480	-	-	42,198	2,071	46,749	25,386	25,386	25,386	25,386	25,386	25,386	33,935	10,062	
J030	DAVISS CO LIBRARY DIST	965,065	1,230,370	1,565,577	951,424	943,757	1,602,949	140,746	(541)	140,205	15,037	-	267,721	3,417	-	-	267,721	3,417	-	-	58,147	2,855	64,419	34,980	34,980	34,980	34,980	34,980	34,980	49,516	13,865	
J031	EDMONSON CO BD OF EDUC	1,708,677	2,178,407	2,771,902	1,684,526	1,670,950	2,838,070	249,195	(957)	248,238	26,624	-	474,008	6,050	-	-	474,008	6,050	-	-	102,950	5,055	114,055	61,934	61,934	61,934	61,934	61,934	61,934	87,671	24,548	
J032	ELLIOTT CO BD OF ED	778,602	992,647	1,263,088	767,597	761,411	1,293,239	113,552	(436)	113,116	12,132	-	215,994	2,757	-	-	215,994	2,757	-	-	46,912	2,304	51,973	28,222	28,222	28,222	28,222	28,222	28,222	39,950	11,186	
J033	ESTILL CO CONSERVATION DI	21,177	26,999	34,355	20,878	20,710	35,175	3,088	(12)	3,076	330	-	5,875	75	-	-	5,875	75	-	-	1,276	63	1,414	767	767	767	767	767	767	1,086	305	
J034	GREATER LEX CONV&VISITOR	818,922	1,044,051	1,328,497	807,347	800,841	1,360,210	119,432	(459)	118,973	12,760	-	227,179	2,900	-	-	227,179	2,900	-	-	49,341	2,422	54,663	29,683	29,683	29,683	29,683	29,683	29,683	42,018	11,766	
J035	FLEMING CO BD OF ED	1,892,176	2,412,330	3,069,582	1,865,430	1,850,397	3,142,857	275,956	(1,060)	274,896	29,483	-	524,912	6,700	-	-	524,912	6,700	-	-	114,006	5,597	126,303	68,585	68,585	68,585	68,585	68,585	68,585	97,086	27,194	
J037	CITY OF FRANKFORT	4,809,226	6,131,322	7,801,767	4,741,249	4,703,400	7,988,005	701,381	(2,694)	698,687	74,935	-	1,334,137	17,029	-	-	1,334,137	17,029	-	-	289,763	14,226	321,018	174,317	174,317	174,317	174,317	174,317	174,317	246,758	69,093	
J038	FULTON COUNTY BD OF EDUC	398,155	507,611	645,907	392,527	389,364	661,326	58,067	(223)	57,844	6,204	-	110,453	1,410	-	-	110,453	1,410	-	-	23,989	1,178	26,577	14,432	14,432	14,432	14,432	14,432	14,432	20,429	5,721	
J039	GALLATIN CO BD OF EDUC	1,574,203	2,006,965	2,553,751	1,539,455	1,539,455	2,614,713	229,583	(882)	228,701	24,529	-	436,703	5,574	-	-	436,703	5,574	-	-	94,848	4,657	105,079	57,059	57,059	57,059	57,059	57,059	57,059	80,771	22,616	
J040	CITY OF LANCASTER	311,208	396,761	504,857	306,809	304,336	516,908	45,387	(174)	45,213	4,849	-	86,333	1,102	-	-	86,333	1,102														

Kentucky Retirement Systems  
 Schedule B - Schedule of OPEB 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					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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts Between Employer Contrib. & Proportionate Share of Plan Contributions	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	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						
																														Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
																														2018	2019	2020	2021	2022	Thereafter
J103	ROWAN CO BD OF ED	3,110,120	3,965,118	5,045,393	3,066,160	3,041,450	5,165,833	453,582	(1,743)	451,839	48,461	-	862,785	-	862,785	11,013	-	187,389	9,201	207,603	112,730	112,730	112,730	112,730	112,730	159,577	44,682								
J104	RUSSELL CO BD OF ED	2,639,588	3,365,232	4,282,071	2,602,278	2,581,306	4,384,290	384,959	(1,479)	383,480	41,129	-	732,253	-	732,253	7,808	-	159,039	7,808	176,194	95,675	95,675	95,675	95,675	95,675	135,435	37,922								
J105	SCOTT CO BOARD OF ED	7,300,464	9,307,421	11,843,178	7,197,274	7,139,271	12,125,889	1,064,705	(4,090)	1,060,615	113,753	-	2,025,236	-	2,025,236	25,851	-	439,864	21,596	487,311	264,616	264,616	264,616	264,616	374,581	104,883									
J106	SHELBY CO LIBRARY	190,515	242,890	309,063	187,822	186,309	316,441	27,785	(107)	27,678	2,969	-	52,851	-	52,851	675	-	11,479	564	12,718	6,905	6,905	6,905	6,905	6,905	9,775	2,737								
J107	SIMPSON CO BD OF ED	2,572,887	3,280,195	4,173,866	2,536,520	2,516,078	4,273,501	375,232	(1,441)	373,791	40,900	-	713,750	-	713,750	9,111	-	155,020	7,610	171,741	93,258	93,258	93,258	93,258	132,013	36,963									
J108	SPENCER CO BD OF EDUC	2,623,267	3,344,425	4,255,596	2,586,188	2,565,346	4,357,182	382,579	(1,470)	381,109	40,875	-	727,726	-	727,726	7,760	-	158,056	7,760	175,105	95,084	95,084	95,084	95,084	134,598	37,687									
J109	TAYLOR CO BD OF ED	2,230,316	2,843,448	3,618,130	2,198,791	2,181,071	3,704,499	325,271	(1,250)	324,021	34,752	-	618,716	-	618,716	7,898	-	134,380	6,998	148,876	80,840	80,840	80,840	80,840	114,435	32,042									
J110	TODD CO BD OF ED	1,852,123	2,364,287	3,004,607	1,825,944	1,811,229	3,076,331	270,115	(1,038)	269,077	28,599	-	513,801	-	513,801	6,558	-	111,593	5,479	123,630	67,132	67,132	67,132	67,132	95,031	26,608									
J111	TRIGG CO BD OF ED	1,774,889	2,262,821	2,879,314	1,749,802	1,735,700	2,948,047	258,851	(994)	257,857	27,656	-	492,376	-	492,376	6,285	-	106,940	5,250	118,475	64,334	64,334	64,334	64,334	91,069	25,500									
J112	TRIMBLE CO BD OF ED	1,096,354	1,397,751	1,778,560	1,080,857	1,072,147	1,821,017	159,893	(614)	159,279	17,083	-	304,142	-	304,142	3,882	-	66,057	3,243	73,182	39,739	39,739	39,739	39,739	56,253	15,751									
J113	CITY OF MORGANFIELD	1,311,232	1,671,700	2,127,145	1,292,698	1,282,280	2,177,923	191,231	(735)	190,496	20,431	-	363,574	-	363,574	4,643	-	79,004	3,679	87,526	47,527	47,527	47,527	47,527	67,278	18,838									
J115	SPRINGFIELD WATER & SEWER	455,805	580,728	738,944	449,067	445,487	756,583	66,431	(255)	66,176	7,098	-	126,363	-	126,363	1,613	-	27,445	1,347	30,405	16,511	16,511	16,511	16,511	23,372	6,545									
J117	CITY OF SEBREE	172,933	220,474	280,541	170,489	169,115	287,238	25,221	(97)	25,124	2,695	-	47,974	-	47,974	612	-	10,419	512	11,543	6,268	6,268	6,268	6,268	8,873	2,485									
J118	CITY OF CORBIN	1,072,685	1,367,575	1,740,164	1,057,523	1,049,001	1,781,704	156,441	(601)	155,840	16,714	-	297,576	-	297,576	3,798	-	64,631	3,174	71,603	38,881	38,881	38,881	38,881	53,039	15,411									
J119	WOLFE CO BD OF EDUCATION	1,212,741	1,546,134	1,967,370	1,195,600	1,185,964	2,014,333	176,867	(679)	176,188	18,996	-	336,429	-	336,429	4,294	-	73,069	6,587	80,950	43,958	43,958	43,958	43,958	62,225	17,423									
J120	WOODFORD CO BD OF ED	3,649,183	4,652,374	5,919,888	3,597,603	3,568,610	6,061,203	532,200	(2,044)	530,156	56,860	-	1,012,327	-	1,012,327	12,922	-	219,869	10,794	243,585	132,270	132,270	132,270	132,270	187,237	52,427									
J124	PENNYVILLE NAR TASK FORCE	59,085	75,328	95,850	58,250	57,780	83,167	8,127	(33)	8,094	331	-	16,391	-	16,391	209	-	3,560	175	3,944	2,142	2,142	2,142	2,142	3,032	849									
J134	LEX-FAY CO HUN RIGHTS COM	117,980	150,414	191,393	116,312	115,375	195,962	17,206	(66)	17,140	1,838	-	32,729	-	32,729	418	-	7,108	349	7,875	4,276	4,276	4,276	4,276	6,054	1,694									
J135	FLEMING CO EMS	202,200	257,786	328,019	199,342	197,735	335,849	29,489	(113)	29,376	3,151	-	56,093	-	56,093	716	-	12,183	597	13,496	7,329	7,329	7,329	7,329	10,375	2,905									
J154	CITY OF EARLINGTON	150,999	192,510	244,959	148,865	147,665	250,806	22,022	(85)	21,937	2,353	-	41,889	-	41,889	535	-	9,098	446	10,079	5,473	5,473	5,473	5,473	7,747	2,169									
J156	CITY OF JEFFERSONTOWN	1,911,366	2,436,816	3,100,713	1,884,349	1,869,163	3,174,731	278,755	(1,071)	277,684	29,782	-	530,236	-	530,236	6,768	-	115,163	5,654	127,585	69,280	69,280	69,280	69,280	98,071	27,460									
J178	LEBANON HOUSING AUTHORITY	159,593	203,467	258,900	157,337	156,069	265,080	23,275	(89)	23,186	2,487	-	44,273	-	44,273	565	-	9,616	472	10,653	5,785	5,785	5,785	5,785	8,189	2,293									
J179	MARSHALL CO TOURIST COMM	60,393	76,996	97,973	59,540	59,060	100,312	8,808	(34)	8,774	941	-	16,754	-	16,754	214	-	3,639	178	4,031	2,189	2,189	2,189	2,189	3,099	868									
J190	CITY OF BLOOMFIELD	155,998	198,883	253,068	153,793	152,554	259,109	22,751	(87)	22,664	2,431	-	43,276	-	43,276	552	-	9,399	461	10,412	5,655	5,655	5,655	5,655	8,005	2,242									
J200	SOMERSET-PULASKI CONV & V	77,439	98,728	125,626	76,345	75,729	128,625	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	3,974	1,113									
J203	FRONTIER HOUSING INC	349,478	445,552	566,940	344,538	341,761	580,474	50,968	(196)	50,772	5,445	-	96,949	-	96,949	1,238	-	21,057	1,034	23,329	12,667	12,667	12,667	12,667	17,931	5,021									
J205	GEORGETOWN-SCOTT CO P COM	288,091	367,289	467,356	284,019	281,730	478,512	42,015	(161)	41,854	4,489	-	79,920	-	79,920	1,020	-	17,358	920	19,230	10,443	10,443	10,443	10,443	14,782	4,139									
J210	BOYD CO AMBULANCE SERVICE	31,616	40,307	51,289	31,169	30,918	52,513	4,611	(18)	4,593	493	-	8,771	-	8,771	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	4,075,546	5,185,907	3,151,552	3,126,154	5,309,701	466,215	(1,791)	464,424	49,810	-	886,813	-	886,813	9,456	-	192,608	9,456	213,384	115,870	115,870	115,870	115,870	164,022	45,927									
J217	CITY OF PROVIDENCE	979,919	1,249,307	1,589,674	966,068	958,283	1,627,621	142,912	(549)	142,363	15,269	-	271,841	-	271,841	3,470	-	59,042	2,899	65,411	35,519	35,519	35,519	35,519	50,279	14,078									
J219	CAMPBELL CO PUBLIC LIBRAR	1,137,825	1,450,623	1,845,837	1,121,742	1,112,702	1,889,899	165,941	(638)	165,303	17,729	-	315,446	-	315,446	4,029	-	68,556	75,951	41,242	41,242	41,242	41,242	41,242	58,380	16,346									
J224	HOUSING AUTH OF HOPKINSVL	650,215	828,965	1,054,811	641,024	635,858	1,079,991	94,828	(364)	94,464	10,131	-	180,377	-	180,377	2,302	-	39,176	1,924	43,402	23,568	23,568	23,568	23,568	33,362	9,341									
J234	LFUC HOUSING AUTHORITY	1,845,091	2,352,321	2,993,198	1,819,011	1,804,521	3,064,650	269,089	(1,034)	268,055	28,749	-	511,850	-	511,850	6,538	-	111,169	5,458	123,160	66,878	66,878	66,878	66,878	94,670	26,508									
J256	CITY OF ST MATTHEWS	899,389	1,146,639	1,459,034	886,677	879,531	1,493,863	131,642	(504)	130,664	14,014	-	249,501	-	249,501	3,185	-	54,190	2,660	60,035	32,599	32,599	32,599	32,599	46,147	12,921									
J259	CITY OF PARK HILLS	66,795	85,158	108,359	65,851	65,321	110,946	9,742	(37)	9,705	1,041	-	18,530	-	18,530	237	-	4,025	198	4,460	2,422	2,422	2,422	2,422	3,428	960									
J305	SCOTT CO SOIL CONSER DIST	59,747	76,172	96,924	58,902	58,428	99,238	8,714	(33)	8,681	931	-	16,575	-	16,575	212	-	3,600	177	3,989	2,166	2,166	2,166	2,166	3,066	859									



Kentucky Retirement Systems  
Schedule B - Schedule of OPEB 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					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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts Between Employer Contrib. & Proportionate Share of Plan Contributions	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	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
K019	CITY OF NEWPORT	1,377,759	1,756,516	2,235,070	1,358,285	1,347,338	2,288,423	200,933	(772)	200,161	21,468	-	382,207	-	-	382,207	4,879	-	-	38,012	4,076	91,967	49,939	49,939	49,939	49,939	70,692	19,794	
K020	CARLISLE CO BD OF ED	568,408	724,668	922,100	560,374	555,858	944,112	82,897	(319)	560,374	8,857	-	157,683	-	-	157,683	2,013	-	-	34,217	1,682	37,942	20,602	20,602	20,602	20,602	29,164	8,166	
K021	CARROLL CO PUBLIC LIBRARY	237,237	302,456	384,858	233,884	231,999	394,045	34,599	(133)	34,466	3,697	-	65,813	-	-	65,813	840	-	-	14,294	702	15,836	8,599	8,599	8,599	8,599	12,172	3,409	
K022	CARTER CO EMER AMBUL DIST	1,248,079	1,591,186	2,024,696	1,230,437	1,220,521	2,073,028	182,021	(699)	181,322	19,447	-	346,232	-	-	346,232	4,419	-	-	75,199	3,692	83,310	45,239	45,239	45,239	45,239	64,038	17,930	
K023	CASEY CO AMBULANCE SERV	236,007	300,888	382,863	232,672	230,797	392,003	34,420	(132)	34,288	3,677	-	65,471	-	-	65,471	836	-	-	14,220	698	15,754	8,555	8,555	8,555	8,555	12,110	3,391	
K025	CLARK CO LIBRARY BD	504,514	643,209	818,448	497,383	493,374	837,985	73,579	(283)	73,296	7,861	-	139,958	-	-	139,958	1,786	-	-	30,398	1,492	33,676	18,286	18,286	18,286	18,286	25,886	7,248	
K026	CITY OF MANCHESTER	590,169	752,411	957,401	581,827	577,138	980,255	86,071	(331)	85,740	9,196	-	163,720	-	-	163,720	2,090	-	-	35,559	1,746	39,395	21,391	21,391	21,391	21,391	30,281	8,478	
K027	CLINTON CO PUBLIC LIBRARY	37,419	47,705	60,702	36,890	36,593	62,152	5,457	(21)	5,436	583	-	10,380	-	-	10,380	132	-	-	2,255	111	2,498	1,356	1,356	1,356	1,356	1,920	537	
K028	CITY OF MARION	555,225	707,862	900,715	547,378	542,966	922,216	80,975	(311)	80,664	8,651	-	154,026	-	-	154,026	1,966	-	-	33,453	1,642	37,061	20,125	20,125	20,125	20,125	28,488	7,977	
K029	CITY OF GREENSBURG	362,361	461,977	587,840	357,239	354,360	601,872	52,840	(203)	52,644	5,646	-	100,523	-	-	100,523	1,283	-	-	21,833	1,072	24,188	13,134	13,134	13,134	13,134	18,592	5,206	
K030	OWENSBORO BD OF ED	4,846,077	6,178,304	7,861,549	4,846,077	4,739,077	8,049,214	704,041	(2,715)	704,041	75,510	-	1,344,360	-	-	1,344,360	17,160	-	-	291,983	14,336	323,479	175,653	175,653	175,653	175,653	248,649	69,622	
K032	ELLIOTT CO AMB SERVICE	51,295	65,396	83,213	50,362	50,362	7,481	85,200	(29)	7,482	799	-	14,230	-	-	14,230	182	-	-	3,091	152	3,425	1,859	1,859	1,859	1,859	2,632	737	
K033	ESTILL CO BD OF EDUCATION	2,048,820	2,612,058	3,323,698	2,019,860	2,003,583	3,403,029	298,801	(1,148)	297,653	31,924	-	568,367	-	-	568,367	7,255	-	-	123,444	6,060	136,759	74,262	74,262	74,262	74,262	105,123	29,435	
K034	LEXINGTON URBAN COM GOVT	50,412,468	64,271,900	81,781,920	49,700,078	49,299,548	83,734,157	7,352,218	(28,244)	7,323,974	785,510	-	13,985,073	-	-	13,985,073	178,511	-	-	3,037,437	149,128	3,365,076	1,827,276	1,827,276	1,827,276	1,827,276	2,586,635	724,258	
K035	LICKING VALLEY COM ACTION	1,236,394	1,576,289	2,005,740	1,218,918	1,209,095	2,053,620	180,317	(693)	179,624	19,265	-	342,991	-	-	342,991	4,378	-	-	74,495	3,657	82,530	44,815	44,815	44,815	44,815	63,438	17,763	
K036	FLOYD CO SCHOOLS	5,516,713	7,033,302	8,949,487	5,438,725	5,394,905	9,163,123	804,562	(3,091)	801,471	85,959	-	1,530,402	-	-	1,530,402	19,535	-	-	332,390	16,319	368,244	199,961	199,961	199,961	199,961	283,058	79,257	
K038	FULTON CITY SCHOOLS	403,359	514,245	654,349	397,657	394,453	669,969	58,826	(226)	58,600	6,285	-	111,897	-	-	111,897	1,428	-	-	24,303	1,193	26,924	14,620	14,620	14,620	14,620	20,696	5,795	
K039	GALLATIN CO PUBLIC LIB	113,407	144,584	183,975	111,804	110,903	188,367	16,539	(64)	16,475	1,767	-	31,461	-	-	31,461	405	-	-	6,833	336	7,571	4,110	4,110	4,110	4,110	5,818	1,629	
K040	GARRARD CO BD OF ED	2,057,414	2,623,014	3,337,640	2,028,333	2,011,987	3,417,313	300,055	(1,153)	298,902	32,058	-	570,751	-	-	570,751	7,285	-	-	123,962	6,087	137,334	74,573	74,573	74,573	74,573	105,564	29,558	
K041	CITY OF WILLIAMSTOWN	1,099,240	1,401,430	1,783,241	1,083,702	1,074,969	1,825,810	160,314	(616)	159,698	17,128	-	304,942	-	-	304,942	3,892	-	-	66,231	3,252	73,735	39,843	39,843	39,843	39,843	56,401	15,793	
K042	GRAVES CO BD OF ED	3,831,057	4,884,247	6,214,933	3,776,906	3,746,469	6,363,291	558,724	(2,146)	556,578	59,694	-	1,062,781	-	-	1,062,781	13,566	-	-	230,827	11,332	255,725	138,862	138,862	138,862	138,862	196,569	55,039	
K043	CITY OF LEITCHFIELD	853,440	1,088,057	1,384,493	841,377	834,596	1,417,542	124,466	(478)	123,988	13,298	-	236,754	-	-	236,754	3,022	-	-	51,421	2,525	56,968	30,934	30,934	30,934	30,934	43,790	12,261	
K044	CITY OF GREENSBURG	403,737	514,728	654,963	398,031	394,823	670,598	58,881	(226)	58,655	6,291	-	112,002	-	-	112,002	1,430	-	-	24,326	1,194	26,950	14,634	14,634	14,634	14,634	20,716	5,801	
K045	GREENUP CO BD OF ED	2,649,033	3,377,274	4,297,394	2,611,590	2,590,543	4,399,978	386,337	(1,484)	384,853	41,276	-	734,874	-	-	734,874	9,380	-	-	159,608	7,836	176,824	96,018	96,018	96,018	96,018	135,920	38,057	
K046	CITY OF HAWESVILLE	236,417	301,411	383,528	233,076	231,197	392,684	34,479	(133)	34,346	3,684	-	65,585	-	-	65,585	837	-	-	14,245	700	15,782	8,569	8,569	8,569	8,569	12,130	3,397	
K047	HARDIN CO BD OF ED	12,419,857	15,834,178	20,148,113	12,244,305	12,145,629	20,629,074	1,811,321	(6,958)	1,804,363	193,521	-	3,445,417	-	-	3,445,417	43,979	-	-	74,815	36,740	829,034	450,175	450,175	450,175	450,175	637,254	178,431	
K048	HARLAN INDEPENDENT SCHOOL	462,585	589,754	750,429	454,047	452,372	768,343	67,464	(259)	67,205	7,208	-	128,327	-	-	128,327	1,638	-	-	27,871	1,369	30,878	16,767	16,767	16,767	16,767	23,735	6,645	
K049	CITY OF CYNTHIANA	835,306	1,064,938	1,355,075	823,499	816,863	1,387,423	121,822	(468)	121,354	13,015	-	231,724	-	-	231,724	2,988	-	-	50,328	2,471	55,757	30,277	30,277	30,277	30,277	42,859	12,001	
K050	CAVERNA INDEPENDENT SCH	634,100	808,419	1,028,668	625,137	620,099	1,053,224	92,478	(355)	92,123	9,880	-	175,907	-	-	175,907	2,245	-	-	38,205	1,876	42,326	22,984	22,984	22,984	22,984	32,535	9,110	
K052	HENRY CO BD OF EDUCATION	1,738,448	2,216,362	2,820,198	1,713,876	1,700,064	2,887,519	253,537	(974)	252,563	27,088	-	482,266	-	-	482,266	6,156	-	-	104,744	5,143	116,043	63,012	63,012	63,012	63,012	89,198	24,975	
K055	JACKSON CO CONSERV DIST	25,939	33,070	42,080	25,366	25,366	43,084	3,783	(14)	3,769	404	-	7,196	-	-	7,196	92	-	-	1,563	76	1,731	941	941	941	941	1,331	373	
K057	JESSAMINE CO PUBLIC LIBRA	739,859	943,252	1,200,236	729,401	723,523	1,228,888	107,902	(414)	107,488	11,528	-	205,246	-	-	205,246	2,620	-	-	44,578	2,188	49,386	26,818	26,818	26,818	26,818	37,962	10,629	
K058	JOHNSON CO BD OF ED	2,922,538	3,725,598	4,741,088	2,881,229	2,858,009	4,854,263	426,225	(1,637)	424,588	45,538	-	810,747	-	-	810,747	10,349	-	-	176,807	8,645	195,081	105,932	105,932	105,932	105,932	149,954	41,987	
K060	LKLP COMM ACTION COUNCIL	5,659,260	7,215,037	9,180,735	5,579,268	5,534,305	9,399,890	825,351	(3,171)	822,180	88,180	-	1,569,947	-	-	1,569,947	20,039	-	-	340,979	16,741	377,759	205,127	205,127	205,127	205,127	290,372	81,304	
K061	BARBOURVILLE CITY SCHOOLS	412,646	526,086	669,416	406,814	403,535	685,396	60,181	(231)	59,950	6,430	-	114,473	-	-	114,473	1,461	-	-	24,863	1,221	27,545	14,957	14,957	14,957	14,957	21,173	5,928	
K062	LARUE CO BD OF EDUCATION	1,892,743	2,413,074	3,070,503	1,865,990	1,850,952	3,143,799	276,039	(1,060)	274,979	29,492	-	525,070	-	-	525,070	6,702	-	-	114,041	5,599	126,342	68,606	68,606	68,606	68,606	97,116	27,192	
K063	LONDON UTILITY COMM	935,594	1,193,796	1,517,767	922,369	914,936	1,553,998	136,448	(524)	135,924	14,578	-	259,545	-	-	259,545	3,313	-	-	56,371	2,768	62,452	33,912	33,912	33,912	33,912	48,005	13,441	
K064	CITY OF LOUISA	316,648	403,697	513,682	312,172	309,656	525,944	46,180	(177)	46,003	4,934	-	87,842	-	-	87,842	1,121	-	-	19,078	937	21,136	11,478	11,478	11,478	11,478	16,247	4,549	
K065	CITY OF BEATTYVILLE																												

Kentucky Retirement Systems  
Schedule B - Schedule of OPEB 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					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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2018	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
K219	NORTHERN KY WATER SER DIS	5,055,231	6,444,956	8,200,849	4,983,777	4,943,613	8,396,613	737,259	(2,832)	734,427	-	78,769	-	-	-	-	1,402,382	17,901	-	-	304,585	14,955	337,441	183,234	183,234	183,234	183,234	259,380	72,626
K237	KY CO JUDGE/EX ASSOC	112,020	142,815	181,724	110,436	109,546	186,062	16,337	(65)	16,274	-	1,745	-	-	-	-	31,076	397	-	-	6,749	331	7,477	4,060	4,060	4,060	4,060	5,747	1,609
K236	JEFFERSONTOWN FIRE DIST	25,671	32,728	41,645	25,308	25,104	42,639	3,744	(14)	3,730	-	400	-	-	-	-	7,121	91	-	-	1,547	76	1,714	931	931	931	1,318	369	
K314	KY LEGAL AID	1,068,223	1,361,886	1,732,925	1,053,124	1,044,637	1,774,292	155,790	(599)	155,191	-	16,645	-	-	-	-	296,338	3,783	-	-	64,362	3,161	71,306	38,719	38,719	38,719	54,809	15,346	
K315	MT WASHINGTON FIRE P DIST	35,763	45,595	58,017	35,258	34,973	59,401	5,216	(20)	5,196	-	557	-	-	-	-	9,921	127	-	-	2,155	105	2,387	1,296	1,296	1,296	1,835	513	
K337	CITY OF SILVER GROVE	56,577	72,131	91,783	55,778	55,328	93,974	8,251	(32)	8,219	-	882	-	-	-	-	15,695	200	-	-	3,409	167	3,776	2,050	2,050	2,050	2,903	813	
K337	KY COUNCIL OF ADDS	55,647	70,945	90,274	54,861	54,418	92,428	8,116	(31)	8,085	-	867	-	-	-	-	15,437	197	-	-	3,353	165	3,715	2,017	2,017	2,017	2,855	799	
K356	ST MATTHEWS FIRE DIST.	40,021	51,022	64,923	39,455	39,137	66,473	5,837	(22)	5,815	-	624	-	-	-	-	11,102	142	-	-	2,411	118	2,671	1,451	1,451	1,451	2,054	575	
K414	CITY OF SMITHS GROVE	22,975	29,291	37,271	22,650	22,467	38,160	3,351	(13)	3,338	-	358	-	-	-	-	6,373	81	-	-	1,384	68	1,533	833	833	833	1,179	330	
K499	CITY OF LAKESIDE PARK	24,126	30,758	39,138	23,785	23,593	40,072	3,519	(13)	3,506	-	376	-	-	-	-	6,693	85	-	-	1,454	71	1,610	875	875	875	1,238	346	
K519	CITY OF MELBOURNE	20,846	26,577	33,917	20,551	20,386	34,625	3,040	(12)	3,028	-	325	-	-	-	-	5,783	74	-	-	1,256	62	1,392	755	755	755	1,069	300	
K599	CITY OF TAYLOR MILL	330,019	420,744	535,374	325,355	322,733	548,154	48,130	(185)	47,945	-	5,142	-	-	-	-	91,551	1,169	-	-	19,884	976	22,029	11,962	11,962	11,962	16,933	4,741	
K614	WARREN CO PUBLIC LIBRARY	759,449	968,482	1,232,340	748,911	742,876	1,261,758	110,788	(425)	110,363	-	11,837	-	-	-	-	210,726	2,690	-	-	45,770	2,247	50,707	27,535	27,535	27,535	38,978	10,914	
K619	CAMPBELL CO CONS DISPATCH	805,819	1,027,345	1,307,240	794,429	788,027	1,338,445	117,521	(452)	117,069	-	17,069	-	-	-	-	223,544	2,883	-	-	48,552	2,384	53,789	29,207	29,207	29,207	41,345	11,577	
K659	CITY OF EDGEWOOD	428,588	546,411	695,278	422,530	419,125	711,875	62,506	(240)	62,266	-	6,678	-	-	-	-	118,996	1,518	-	-	25,823	1,267	28,608	15,535	15,535	15,535	21,991	6,158	
K719	CENTRAL CAMPBELL CO FIRE	19,190	24,466	31,131	18,919	18,767	31,875	2,799	(11)	2,788	-	299	-	-	-	-	5,324	68	-	-	1,156	57	1,281	695	695	695	984	276	
K759	LAKESIDE/CRESTVIEWHLS POL	34,265	43,685	55,586	33,781	33,508	56,913	4,997	(19)	4,978	-	534	-	-	-	-	9,506	121	-	-	2,065	102	2,288	1,242	1,242	1,242	1,758	493	
K856	HIGHVIEW FIRE DISTRICT	32,010	40,810	51,928	31,558	31,303	53,168	4,668	(18)	4,650	-	499	-	-	-	-	8,880	113	-	-	1,929	95	2,137	1,160	1,160	1,160	1,642	460	
K859	CITY OF FORT MITCHELL	433,556	552,744	703,336	427,427	423,983	720,125	63,230	(243)	62,987	-	6,755	-	-	-	-	120,274	1,535	-	-	26,122	1,282	28,399	15,715	15,715	15,715	22,245	6,229	
K959	HOUSING AUTH OF COVINGTON	1,011,125	1,289,092	1,640,298	996,833	988,800	1,679,544	147,463	(566)	146,897	-	15,755	-	-	-	-	280,498	3,580	-	-	60,922	2,991	67,493	36,650	36,650	36,650	51,881	14,526	
L002	ALLEN CO CONSERVATION DIS	7,254	9,248	11,767	7,153	7,093	12,048	1,058	(4)	1,054	-	113	-	-	-	-	2,012	26	-	-	437	21	484	263	263	263	372	104	
L003	ANDERSON PUBLIC LIBRARY	173,785	221,560	281,923	171,328	169,948	288,652	25,345	(97)	25,248	-	2,708	-	-	-	-	48,210	615	-	-	10,471	514	11,600	6,299	6,299	6,299	8,917	2,497	
L004	CITY OF BARLOW	79,883	101,844	129,591	78,754	78,120	132,684	11,650	(45)	11,605	-	1,245	-	-	-	-	22,161	283	-	-	4,813	236	5,332	2,895	2,895	2,895	4,099	1,147	
L005	CITY OF GLASGOW	1,952,474	2,489,226	3,167,402	1,924,877	1,909,364	3,243,011	284,750	(1,094)	283,656	-	30,423	-	-	-	-	541,640	6,914	-	-	117,639	5,776	130,329	70,770	70,770	70,770	100,180	28,051	
L006	BATH CO WATER DISTRICT	235,424	300,144	381,917	232,096	230,226	391,034	34,334	(132)	34,202	-	3,668	-	-	-	-	65,309	834	-	-	14,185	697	15,716	8,533	8,533	8,533	12,079	3,382	
L007	BELL CO COURT CLERK	150,999	192,510	244,959	148,865	147,665	250,806	22,022	(85)	21,937	-	2,353	-	-	-	-	41,889	535	-	-	9,098	446	10,079	5,473	5,473	5,473	7,747	2,169	
L008	BOONE CO BD OF ED	16,735,071	21,335,680	27,148,470	16,498,525	16,365,564	27,796,538	2,440,655	(9,376)	2,431,279	-	260,759	-	-	-	-	4,642,509	59,259	-	-	1,008,313	49,504	1,117,076	606,586	606,586	606,586	858,664	240,426	
L009	CITY OF PARIS	2,599,425	3,314,029	4,216,918	2,562,683	2,542,031	4,317,581	379,102	(1,456)	377,646	-	40,503	-	-	-	-	721,112	9,205	-	-	156,619	7,689	173,513	94,220	94,220	94,220	133,375	37,345	
L010	FVCO AREA DEVELOPMT DIST	562,810	717,531	913,019	554,855	550,383	934,814	82,081	(315)	81,766	-	8,769	-	-	-	-	156,130	1,993	-	-	33,910	1,665	37,568	20,400	20,400	20,400	28,878	8,086	
L011	DANVILLE BOYLE CO REC	91,883	117,143	149,058	90,584	89,854	152,616	13,400	(51)	13,349	-	1,432	-	-	-	-	25,489	325	-	-	5,536	271	6,132	3,331	3,331	3,331	4,715	1,320	
L012	BRACKEN COUNTY PUB LIBRAR	75,232	95,913	122,045	74,168	73,571	124,958	10,972	(42)	10,930	-	1,472	-	-	-	-	20,870	266	-	-	4,536	222	5,021	2,727	2,727	2,727	3,860	1,081	
L013	BREATHITT CO PUBLIC LIB	108,440	138,251	175,917	106,907	106,046	180,116	15,815	(61)	15,754	-	1,690	-	-	-	-	30,083	384	-	-	6,534	322	7,240	3,930	3,930	3,930	5,564	1,558	
L014	BRECKINRIDGE CO CLERK OFF	197,059	251,232	319,679	194,274	192,708	327,311	28,739	(110)	28,629	-	3,670	-	-	-	-	54,667	698	-	-	11,873	583	13,154	7,143	7,143	7,143	10,111	2,831	
L015	CITY OF MT WASHINGTON	1,150,361	1,466,605	1,866,173	1,134,101	1,124,961	1,910,721	167,700	(645)	167,125	-	17,924	-	-	-	-	319,124	4,073	-	-	69,311	3,403	76,787	41,696	41,696	41,696	59,024	16,527	
L016	BUTLER CO AMBULANCE SVC	286,908	365,782	465,437	282,853	280,573	476,548	41,843	(161)	41,682	-	4,720	-	-	-	-	91,482	1,016	-	-	17,287	849	19,152	10,399	10,399	10,399	14,721	4,122	
L018	MURRAY PUBLIC SCHOOLS	2,043,143	2,604,820	3,314,489	2,014,264	1,998,031	3,393,610	297,974	(1,145)	296,829	-	31,835	-	-	-	-	566,792	7,235	-	-	123,102	6,044	136,381	74,056	74,056	74,056	104,832	29,354	
L021	CITY OF CARROLLTON	798,408	1,017,896	1,295,217	787,122	780,779	1,326,135	116,440	(447)	115,993	-	12,440	-	-	-	-	221,488	2,827	-	-	48,105	2,341	53,293	28,940	28,940	28,940	40,966	11,471	
L022	NORTHEAST KY CAA	1,500,217	1,912,639	2,433,728	1,479,012	1,467,093	2,491,824	218,793	(841)	217,952	-	23,776	-	-	-	-	416,178	5,312											

Kentucky Retirement Systems  
Schedule B - Schedule of OPEB 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					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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts Between Employer Contrib. & Proportionate Share of Plan Contributions	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	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	Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
L093	LAGRANGE UTILITY COMM	300,154	382,669	486,925	295,911	293,527	498,548	43,775	(168)	43,607	4,677	-	83,266	-	-	-	83,266	1,063	-	18,085	888	20,036	10,880	10,880	10,880	10,880	15,401	4,312	
L096	PENDLETON COUNTY WATER	200,213	255,253	324,795	197,383	195,792	332,549	29,199	(112)	29,087	3,120	-	55,541	-	-	-	55,541	709	-	12,063	592	13,364	7,257	7,257	7,257	7,257	10,273	2,877	
L099	POWELLS VALLEY WATER DIST	153,302	195,445	248,694	151,135	149,917	254,630	22,358	(86)	22,272	2,389	-	42,528	-	-	-	42,528	543	-	9,237	454	10,234	5,557	5,557	5,557	5,557	7,866	2,202	
L100	SCIENCE HILL BD OF ED	331,391	422,493	537,600	326,707	324,074	550,433	48,330	(186)	48,144	91,932	-	91,932	-	-	-	91,932	1,173	-	19,967	981	22,121	12,011	12,011	12,011	12,011	17,003	4,761	
L102	CITY OF MOUNT VERNON	769,252	980,725	1,247,919	758,378	752,267	1,277,708	112,188	(431)	111,757	11,986	-	213,400	-	-	-	213,400	2,724	-	46,349	2,275	51,348	27,883	27,883	27,883	27,883	39,470	11,051	
L103	MOREHEAD UTILITY PLANT BD	1,084,543	1,382,693	1,759,400	1,069,214	1,060,597	1,801,399	158,171	(608)	157,563	16,899	-	300,865	-	-	-	300,865	3,840	-	65,345	3,208	72,393	39,310	39,310	39,310	55,647	15,581		
L104	LAKE CUMBERLAND ADD	1,816,014	2,315,251	2,946,028	1,790,345	1,775,916	3,016,353	264,849	(1,017)	263,832	28,296	-	503,784	-	-	-	503,784	6,431	-	109,418	5,372	121,221	65,824	65,824	65,824	93,179	26,990		
L105	GEORGETOWN/SCOTT CO PARKS	493,097	628,654	799,927	486,128	481,023	711,914	64,821	(276)	64,545	7,683	-	136,791	-	-	-	136,791	1,746	-	29,710	1,458	32,914	17,873	17,873	17,873	17,873	25,301	7,084	
L106	TRIPLE S PLANNING & ZONIN	78,306	99,834	127,033	77,200	76,577	130,065	11,420	(44)	11,376	1,220	-	21,723	-	-	-	21,723	277	-	4,718	232	5,227	2,838	2,838	2,838	4,018	1,125		
L107	CITY OF FRANKLIN	1,424,213	1,815,741	2,310,430	1,404,082	1,392,767	2,365,583	207,708	(798)	206,910	22,192	-	395,904	-	-	-	395,904	5,043	-	85,811	4,213	95,067	51,622	51,622	51,622	73,075	20,462		
L108	SPENCER CO FIRE DIST	18,433	23,501	29,904	18,173	18,026	30,617	2,488	(10)	2,478	287	-	5,114	-	-	-	5,114	65	-	1,111	55	1,231	668	668	668	946	265		
L109	CAMPBELLVILLE CITY SCHO	900,572	1,148,147	1,460,953	880,587	880,587	1,495,828	131,340	(505)	130,835	14,032	-	249,829	-	-	-	249,829	3,189	-	54,261	2,664	60,114	32,642	32,642	32,642	46,207	12,938		
L110	CITY OF ELKTON	298,520	380,598	484,200	294,310	291,928	495,808	43,538	(167)	43,371	4,652	-	82,816	-	-	-	82,816	1,057	-	17,987	884	19,928	10,821	10,821	10,821	15,318	4,289		
L111	HOUSING AUTH OF CADIZ	100,036	127,836	162,283	98,320	97,827	166,157	14,589	(56)	14,533	1,559	-	27,751	-	-	-	27,751	354	-	6,027	267	6,667	3,626	3,626	3,626	5,133	1,437		
L112	CITY OF BEDFORD	41,250	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	2,117	593		
L113	UNION CO PLANNING COMM	68,562	87,410	111,224	67,592	67,048	113,879	9,999	(38)	9,961	1,068	-	19,020	-	-	-	19,020	243	-	4,131	203	4,577	2,486	2,486	2,486	3,518	985		
L114	WARREN COUNTY BD OF ED	10,592,900	13,504,975	17,184,332	10,443,172	10,359,011	17,594,544	1,544,876	(5,935)	1,538,941	165,054	-	2,938,597	-	-	-	2,938,597	37,509	-	638,238	31,335	707,082	383,954	383,954	383,954	543,513	152,184		
L115	WASHINGTON CO SCHOOLS	1,359,231	1,732,895	2,205,012	1,340,019	1,329,219	2,257,649	198,231	(762)	197,469	21,779	-	377,067	-	-	-	377,067	4,813	-	81,896	4,021	90,730	49,267	49,267	49,267	69,741	19,528		
L118	CORBIN BD OF ED	1,930,525	2,461,242	3,131,794	1,903,237	1,887,899	3,206,553	281,549	(1,082)	280,467	30,081	-	535,551	-	-	-	535,551	6,836	-	116,317	5,711	128,864	69,974	69,974	69,974	99,053	27,735		
L119	CITY OF CAMPTON	273,347	348,493	443,438	269,844	267,312	454,023	39,865	(153)	39,712	4,259	-	75,830	-	-	-	75,830	968	-	16,470	808	18,246	9,908	9,908	9,908	14,025	3,927		
L120	FALLING SPRINGS ARTS	305,058	388,921	494,880	300,746	298,322	506,694	44,490	(171)	44,319	8,427	-	84,627	-	-	-	84,627	1,080	-	18,380	903	20,363	11,057	11,057	11,057	15,652	4,382		
L141	CORINTH WATER DISTRICT	83,289	106,186	135,116	82,112	81,450	138,342	12,147	(47)	12,100	1,298	-	23,105	-	-	-	23,105	295	-	5,018	247	5,560	3,019	3,019	3,019	4,273	1,197		
L156	CITY OF LYNDON	112,650	143,619	182,747	111,058	110,163	187,109	16,429	(63)	16,366	1,755	-	31,251	-	-	-	31,251	399	-	6,787	333	7,519	4,083	4,083	4,083	5,780	1,618		
L159	ELSMERE FIRE PROTECTION	28,714	36,608	46,582	28,309	28,080	47,694	4,188	(16)	4,172	447	-	7,966	-	-	-	7,966	102	-	1,730	85	1,917	1,041	1,041	1,041	1,473	412		
L256	CITY OF HURSTBOURNE	83,447	106,387	135,372	82,268	81,605	138,603	12,170	(47)	12,123	1,300	-	23,149	-	-	-	23,149	295	-	5,028	246	5,569	3,024	3,024	3,024	4,281	1,199		
L356	EASTWOOD FIRE PROT DIST	23,353	29,773	37,885	23,023	22,838	38,789	3,406	(13)	3,393	364	-	6,478	-	-	-	6,478	83	-	1,407	69	1,559	847	847	847	1,198	335		
L656	FERN CREEK FIRE PROT DIST	37,277	47,524	60,472	36,750	36,454	61,916	5,436	(21)	5,415	578	-	10,341	-	-	-	10,341	132	-	2,246	111	2,489	1,351	1,351	1,351	1,913	535		
L756	PLEASURE RIDGE PARK FIRE	146,127	186,298	237,054	144,061	142,900	242,713	21,311	(82)	21,229	2,277	-	40,537	-	-	-	40,537	517	-	8,804	432	9,753	5,296	5,296	5,296	7,498	2,099		
L959	NORTHERN KY CONV CTR CORP	803,785	1,024,752	1,303,940	792,423	786,037	1,335,066	117,225	(450)	116,775	12,524	-	222,980	-	-	-	222,980	2,846	-	48,429	5,653	29,135	29,135	29,135	29,135	41,242	11,548		
M001	COLUMBIA/ADAIR UTILITIES	605,117	771,469	981,651	596,564	591,756	1,005,084	88,251	(339)	87,912	9,429	-	167,867	-	-	-	167,867	2,143	-	36,459	1,790	40,392	21,933	21,933	21,933	31,048	8,693		
M003	LAWBG-ANDERSON PLAN COMM	8,799	11,218	14,274	8,674	8,605	14,615	1,283	(5)	1,278	137	-	2,441	-	-	-	2,441	31	-	530	27	588	319	319	319	451	127		
M005	GLASGOW WATER COMPANY	1,352,151	1,723,868	2,193,527	1,333,039	1,322,296	2,245,889	197,199	(757)	196,442	21,069	-	375,103	-	-	-	375,103	4,788	-	81,469	3,999	90,256	49,011	49,011	49,011	69,378	19,426		
M006	GATEWAY AREA DEV DISTRICT	396,878	505,983	643,835	391,268	388,115	659,204	57,881	(222)	57,659	6,184	-	110,099	-	-	-	110,099	1,405	-	23,912	1,174	26,491	14,386	14,386	14,386	20,364	5,702		
M007	MIDDLESBORO CITY SCHO	933,402	1,190,002	1,514,211	920,209	912,793	1,550,358	136,128	(523)	135,605	14,544	-	258,937	-	-	-	258,937	3,305	-	56,239	2,761	62,305	33,832	33,832	33,832	47,892	13,410		
M008	WALTON/VERONA BD OF ED	1,333,386	1,699,945	2,163,086	1,314,539	1,303,945	2,214,722	194,462	(747)	193,715	20,776	-	369,897	-	-	-	369,897	4,722	-	80,339	3,945	89,006	48,330	48,330	48,330	68,415	19,156		
M009	PARIS BOURBON CO LIBRARY	204,675	260,942	332,035	201,782	200,156	339,961	29,850	(115)	29,735	3,189	-	56,779	-	-	-	56,779	725	-	12,332	606	13,663	7,418	7,418	7,418	10,501	2,941		
M010	BOYD CO BD OF ED	3,537,558	4,510,062	5,738,803	3,459,449	3,457,996	5,875,796	515,290	(1,982)	513,938	55,121	-	981,361	-	-	-	981,361	12,526	-	213,143	10,465	236,134	128,224	128,224	128,224	181,509	50,823		
M011	BOYLE COUNTY BD OF EDUC	1,779,021	2,268,088	2,886,016	1,753,875	1,739,740	2,954,909	259,454	(997)	258,457	27,720	-	493,522	-	-	-	493,522	6,300	-	107,189	5,263	118,752	64,483	64,483	64,483	91,280	25,559		
M012	EAST PENDLETON WATER DIST	175,173	223,329	284,174	172,697	171,305	290,957	25,454	(98)	25,449	2,729	-	48,595	-	-	-	48,595	620	-	10,552	518	11,692	6,350	6,350	6,350	8,988	2,517		
M013	BREATHITT CO SOIL CONSERV	16,210	20,666	26,297	15,981	15,852	26,924	2,364	(9)	2,355	253	-	4,497	-	-	-	4,497	57	-	977	48	1,082	588	588	588	832	232		
M014	CITY OF HARDINSBURG	192,549	245,483	312,363	189,828	188,298	319,820	28,082	(108)	27,974	3,000	-	53,416	-	-	-	53,416	682	-	11,601	570	12,853	6,979	6,979	6,979	9,879	2,766		
M015	BULLITT CO FISCAL COURT	3,384,162	4,314,496	5,489,956	3,3																								

Kentucky Retirement Systems  
Schedule B - Schedule of OPEB 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					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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2018	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	Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
M082	CITY OF BRANDENBURG	370,623	472,511	601,244	365,385	362,440	615,596	54,052	(208)	53,844	-	53,844	5,775	-	-	-	-	102,815	1,312	-	-	1,096	24,739	13,433	13,433	13,433	13,433	19,016	5,325
M084	MERCER CO BOARD OF ED	2,105,082	2,683,787	3,414,970	2,075,327	2,058,602	3,496,489	307,007	(1,179)	305,828	32,801	305,828	32,801	-	-	-	-	583,975	7,454	-	-	6,227	140,515	76,302	76,302	76,302	76,302	108,011	30,243
M085	CITY OF EDMONTON	403,453	514,366	654,502	397,751	394,545	670,126	58,840	(226)	58,614	-	58,614	6,286	-	-	-	-	111,923	1,429	-	-	1,193	26,931	14,624	14,624	14,624	14,624	20,701	5,797
M087	MT STERLING MONTGOMERY LIB	191,272	243,854	310,291	188,569	187,409	317,698	27,895	(107)	27,788	-	27,788	2,980	-	-	-	-	53,061	677	-	-	566	12,767	6,933	6,933	6,933	6,933	9,814	2,748
M088	MORGAN CO CONSERVAT DIST	20,436	26,054	33,152	20,147	19,985	33,944	2,980	(12)	2,968	-	2,968	318	-	-	-	-	5,669	72	-	-	1,231	61	1,364	740	740	740	1,048	294
M090	BARDSTOWN BD OF ED	2,740,317	3,493,653	4,445,480	2,701,583	2,679,812	4,551,599	399,650	(1,535)	398,115	42,699	398,115	42,699	-	-	-	-	760,197	9,703	-	-	165,108	8,107	182,918	99,327	99,327	99,327	140,604	39,369
M091	NICHOLAS CO WATER DIST	78,874	100,557	127,954	77,759	77,133	131,008	11,503	(44)	11,459	-	11,459	1,229	-	-	-	-	21,881	279	-	-	4,752	234	5,265	2,859	2,859	2,859	4,047	1,134
M092	CITY OF BEAVER DAM	415,485	529,705	674,020	409,612	406,311	690,110	60,995	(233)	60,362	6,474	60,362	6,474	-	-	-	-	115,260	1,471	-	-	25,034	1,229	27,734	15,060	15,060	15,060	21,318	5,969
M093	OLDHAM CO WATER DIST	552,482	704,364	896,264	544,673	540,283	917,658	80,574	(309)	80,265	-	80,265	8,609	-	-	-	-	153,265	1,956	-	-	33,288	1,634	36,878	20,026	20,026	20,026	28,348	7,937
M096	CITY OF FALMOUTH	433,035	552,080	702,491	426,914	423,474	719,261	63,154	(243)	62,911	-	62,911	6,747	-	-	-	-	120,129	1,533	-	-	26,091	1,281	28,905	15,696	15,696	15,696	22,218	6,221
M097	E KY CONCEN EMPLOY PRO	1,277,203	1,628,317	2,071,943	1,259,150	1,249,003	2,121,403	186,268	(715)	185,553	19,901	185,553	19,901	-	-	-	-	354,311	4,523	-	-	76,953	3,778	85,254	46,295	46,295	46,295	65,533	18,349
M098	PIKE CO HOUSING AUTHORITY	199,829	254,891	324,335	197,103	195,515	332,077	29,158	(112)	29,046	-	29,046	3,115	-	-	-	-	55,463	708	-	-	12,046	591	7,247	7,247	7,247	10,238	2,873	
M099	BEECH FORK WATER COMM	182,931	233,220	296,759	180,345	178,892	303,843	26,679	(103)	26,576	-	26,576	2,850	-	-	-	-	50,747	648	-	-	11,022	541	12,211	6,630	6,630	6,630	9,386	2,628
M100	PULASKI CO BD OF ED	7,011,915	8,939,549	11,375,080	6,912,804	6,857,094	11,646,618	1,022,623	(3,929)	1,018,694	109,257	1,018,694	109,257	-	-	-	-	1,945,189	24,829	-	-	422,478	20,743	468,050	254,156	254,156	254,156	359,776	100,737
M104	RUSSELL CO PUBLIC LIBRARY	144,550	184,288	234,496	142,507	141,358	240,094	21,081	(81)	21,000	-	21,000	2,252	-	-	-	-	40,100	512	-	-	8,709	428	9,649	5,239	5,239	5,239	7,417	2,076
M105	SCOTT COUNTY LIBRARY	542,406	691,517	879,918	534,739	530,429	900,922	79,105	(304)	78,801	-	78,801	8,452	-	-	-	-	150,470	1,921	-	-	32,681	1,605	36,207	19,660	19,660	19,660	27,830	7,793
M106	SHELBY CO BD OF ED	5,638,808	7,188,963	9,147,557	5,559,105	5,514,305	9,365,921	822,368	(3,159)	819,209	87,862	819,209	87,862	-	-	-	-	1,564,273	19,967	-	-	339,747	16,681	376,395	204,387	204,387	204,387	289,323	81,010
M107	FRANKLIN ELECTRIC PLNT BD	609,028	776,454	987,995	600,419	595,580	1,011,580	88,821	(341)	88,480	-	88,480	9,490	-	-	-	-	168,952	2,157	-	-	36,695	1,802	40,654	22,075	22,075	22,075	31,249	8,749
M108	SPENCER CO PUBLIC LIB	104,719	133,507	169,880	103,239	102,407	173,935	15,272	(59)	15,213	-	15,213	1,632	-	-	-	-	29,050	371	-	-	6,309	309	6,989	3,795	3,795	3,795	5,373	1,505
M109	CITY OF CAMPBELLVILLE	1,490,504	1,900,256	2,417,970	1,469,436	1,457,594	2,475,690	217,376	(835)	216,541	23,224	216,541	23,224	-	-	-	-	413,484	5,278	-	-	89,805	4,409	99,942	54,025	54,025	54,025	76,477	21,413
M110	CITY OF GUTHRIE	160,934	205,176	261,074	158,659	157,380	267,307	23,471	(90)	23,381	-	23,381	2,508	-	-	-	-	44,645	570	-	-	9,696	477	10,743	5,833	5,833	5,833	8,258	2,312
M111	TRIGG CO CONS DISTRICT	18,481	23,561	29,980	18,219	18,073	30,696	2,695	(10)	2,685	-	2,685	288	-	-	-	-	5,127	65	-	-	1,113	54	1,232	670	670	670	949	265
M112	CITY OF MILTON	164,765	210,061	267,291	162,436	161,127	273,671	24,029	(92)	23,937	-	23,937	2,567	-	-	-	-	45,708	583	-	-	9,927	487	10,997	5,972	5,972	5,972	8,454	2,367
M113	CITY OF STURGIS	284,559	362,786	461,625	280,537	278,276	472,645	41,500	(159)	41,341	4,434	41,341	4,434	-	-	-	-	78,940	1,008	-	-	17,145	842	18,995	10,315	10,315	10,315	14,601	4,088
M115	WASHINGTON CO LIBRARY BD	84,377	107,573	136,881	83,185	82,514	140,149	12,306	(47)	12,259	-	12,259	1,315	-	-	-	-	23,407	299	-	-	5,084	249	5,632	3,059	3,059	3,059	4,330	1,212
M116	WAYNE CO PUBLIC LIBRARY	147,215	187,686	238,819	145,134	143,964	244,520	21,470	(82)	21,388	2,294	21,388	2,294	-	-	-	-	40,839	521	-	-	8,870	435	9,826	5,336	5,336	5,336	7,554	2,115
M117	WEBSTER CO BD OF ED	1,888,501	2,407,666	3,063,622	1,861,808	1,846,804	3,136,754	275,420	(1,058)	274,362	24,362	274,362	24,362	-	-	-	-	523,893	6,687	-	-	113,785	5,587	126,059	68,451	68,451	68,451	96,898	27,132
M118	WHITLEY CO FISCAL COURT	2,314,851	2,951,222	3,755,267	2,282,131	2,263,739	3,844,910	337,600	(1,297)	336,303	36,609	336,303	36,609	-	-	-	-	642,167	8,197	-	-	139,473	6,847	154,517	83,905	83,905	83,905	118,773	33,257
M119	WOLFE CO FISCAL COURT	682,856	870,579	1,107,763	673,204	667,739	1,134,207	99,588	(383)	99,205	10,640	99,205	10,640	-	-	-	-	189,432	2,418	-	-	41,143	2,020	45,581	24,751	24,751	24,751	33,036	9,810
M120	WOODFORD COUNTY LIBRARY	327,039	416,945	530,539	322,417	319,818	543,204	47,696	(183)	47,513	-	47,513	5,096	-	-	-	-	90,725	1,158	-	-	19,705	967	21,830	11,854	11,854	11,854	16,780	4,699
M215	SHEPHERD BULLIT TOURIST	251,997	321,273	408,433	248,435	246,433	418,560	36,751	(141)	36,610	3,927	36,610	3,927	-	-	-	-	69,907	892	-	-	15,183	746	16,821	9,134	9,134	9,134	12,930	3,620
M315	CITY OF PIONEER VILLAGE	23,243	29,632	37,706	22,914	22,730	38,606	3,390	(13)	3,377	-	3,377	362	-	-	-	-	6,448	82	-	-	1,400	69	1,551	842	842	842	1,193	334
M356	MIDDLETOWN FIRE PROT DIST	40,683	51,867	65,998	40,108	39,785	67,573	5,933	(23)	5,910	-	5,910	634	-	-	-	-	11,286	144	-	-	2,451	121	2,716	1,474	1,474	1,474	2,087	585
M415	BULLITT CO SANITATION DIS	238,042	303,481	386,163	234,677	232,786	395,381	34,716	(133)	34,583	-	34,583	3,709	-	-	-	-	66,036	843	-	-	14,342	704	15,889	8,629	8,629	8,629	12,214	3,420
N001	ADAIR CO CONSERVATION DIS	37,024	47,203	60,063	36,501	36,207	61,497	5,400	(21)	5,379	-	5,379	577	-	-	-	-	10,271	131	-	-	2,231	109	2,471	1,342	1,342	1,342	1,899	532
N006	HOUSING AUTH OWINGSVILLE	66,322	84,555	107,592	65,385	64,858	110,160	9,673	(37)	9,636	-	9,636	1,033	-	-	-	-	18,399											

Kentucky Retirement Systems  
Schedule B - Schedule of OPEB 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					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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	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	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
N097	KY VALLEY ED COOPERATIVE	131,368	167,482	213,111	129,511	128,467	218,198	19,159	(74)	19,085	2,047	-	36,443	-	-	36,443	465	-	-	7,915	389	8,769	4,761	4,761	4,761	4,761	6,740	1,887	
N098	PIKE CO LIBRARY DISTRICT	355,612	453,372	576,891	350,585	347,760	590,662	51,863	(199)	51,664	5,541	-	98,651	-	-	98,651	1,259	-	-	21,426	1,052	23,737	12,890	12,890	12,890	12,890	18,246	5,109	
N099	CITY OF CLAY CITY	76,099	97,019	123,451	75,023	74,419	126,398	11,098	(43)	11,055	1,186	-	21,111	-	-	21,111	269	-	-	4,585	225	5,079	2,758	2,758	2,758	2,758	3,904	1,093	
N100	CITY OF BURNSIDE	125,407	159,883	203,442	123,634	122,638	208,298	18,289	(70)	18,219	1,954	-	34,789	-	-	34,789	444	-	-	7,556	371	8,371	4,546	4,546	4,546	4,546	6,435	1,801	
N103	HOUSING AUTH OF MOREHEAD	221,879	282,875	359,943	218,743	216,980	368,535	32,359	(124)	32,235	3,457	-	61,552	-	-	61,552	786	-	-	13,369	657	14,812	8,043	8,043	8,043	8,043	11,385	3,187	
N104	CITY OF JAMESTOWN	620,460	791,029	1,006,541	611,690	606,760	1,030,568	90,488	(348)	90,140	9,668	-	172,123	-	-	172,123	2,197	-	-	37,384	1,835	41,416	22,489	22,489	22,489	22,489	31,835	8,914	
N106	W SHELBY WATER DISTRICT	124,398	158,596	201,804	122,640	121,651	206,622	18,142	(70)	18,072	1,936	-	34,509	-	-	34,509	440	-	-	7,495	368	8,303	4,509	4,509	4,509	4,509	6,382	1,787	
N107	SIMPSON CO CONSERV DIST	15,154	19,919	24,583	14,939	14,819	25,170	2,210	(9)	2,201	238	-	4,204	-	-	4,204	54	-	-	913	45	1,012	549	549	549	549	777	218	
N110	LOGAN/TODD REG. WATER COM	279,481	356,313	453,389	275,531	273,310	464,212	40,760	(157)	40,603	4,355	-	77,531	-	-	77,531	990	-	-	16,839	827	18,656	10,130	10,130	10,130	10,130	14,340	4,015	
N111	BARKLEY LAKE WATER DIST	422,439	538,571	685,301	416,468	413,111	701,660	61,609	(237)	61,372	6,582	-	117,190	-	-	117,190	1,496	-	-	25,453	1,250	28,199	15,312	15,312	15,312	15,312	21,675	6,069	
N112	TRIMBLE CO WATER DIST	120,708	153,892	195,819	119,002	118,043	200,493	17,604	(68)	17,536	1,881	-	33,486	-	-	33,486	427	-	-	8,056	356	8,757	4,375	4,375	4,375	4,375	6,193	1,734	
N113	EDMON CO LIBRARY RD	192,423	245,222	312,159	189,703	188,175	319,610	28,063	(108)	27,955	2,988	-	53,381	-	-	53,381	681	-	-	11,594	570	12,845	6,974	6,974	6,974	6,974	9,893	2,765	
N114	BOWLING GREEN MUNICIPAL UTI	7,996,912	10,195,329	12,972,991	7,883,878	7,820,342	13,282,673	1,146,272	(4,480)	1,161,796	124,605	-	2,218,439	-	-	2,218,439	28,317	-	-	481,826	23,656	533,799	289,859	289,859	289,859	289,859	410,316	114,889	
N115	WASHINGTON CO CONSERV DIST	16,667	21,249	27,039	16,432	16,299	27,684	2,431	(9)	2,422	260	-	4,624	-	-	4,624	59	-	-	1,004	49	1,112	604	604	604	604	856	239	
N116	MONTICELLO UTILITY COMM	700,737	893,376	1,136,771	690,833	685,265	1,163,907	102,196	(392)	101,804	10,199	-	194,393	-	-	194,393	2,481	-	-	42,220	2,072	46,773	25,400	25,400	25,400	25,400	35,955	10,067	
N117	CITY OF DIXON	44,593	56,852	72,342	43,963	43,609	74,069	6,504	(25)	6,479	695	-	12,371	-	-	12,371	158	-	-	2,687	131	2,976	1,616	1,616	1,616	1,616	2,288	641	
N118	CITY OF WILLIAMSBURG	1,162,582	1,482,185	1,885,998	1,146,149	1,136,912	1,931,019	169,552	(651)	168,901	18,115	-	322,514	-	-	322,514	4,117	-	-	70,047	3,439	77,603	42,140	42,140	42,140	42,140	59,652	16,703	
N119	WOLFE CO CONSERV DISTRICT	23,795	30,336	38,601	23,458	23,269	39,522	3,470	(13)	3,457	371	-	6,601	-	-	6,601	84	-	-	1,434	71	1,589	863	863	863	863	1,221	342	
N120	WOODFORD CO PLAN ZONING	153,617	195,848	249,205	151,446	150,225	255,154	22,404	(86)	22,318	2,394	-	42,615	-	-	42,615	544	-	-	9,256	454	10,254	5,568	5,568	5,568	5,568	7,882	2,207	
N959	N KY CONV & VISITORS BUR	735,192	937,302	1,192,665	724,800	718,959	1,221,135	107,221	(412)	106,809	11,455	-	203,951	-	-	203,951	2,603	-	-	44,296	2,175	49,074	26,648	26,648	26,648	26,648	37,722	10,563	
P001	HOUSING AUTH OF COLUMBIA	89,786	114,469	145,655	88,517	87,804	149,132	13,094	(50)	13,044	1,399	-	24,908	-	-	24,908	318	-	-	5,410	266	5,994	3,255	3,255	3,255	3,255	4,607	1,290	
P005	GLASGOW ELECTRIC PLANT RD	2,408,248	3,070,295	3,906,780	2,374,208	2,355,074	4,000,040	351,221	(1,349)	349,872	37,524	-	668,077	-	-	668,077	8,528	-	-	145,101	7,123	160,752	87,290	87,290	87,290	87,290	123,566	34,598	
P006	BATH COUNTY E.M.S.	384,452	490,141	623,678	379,018	375,964	638,566	56,069	(215)	55,854	5,990	-	106,652	-	-	106,652	1,361	-	-	23,164	1,138	25,663	13,935	13,935	13,935	13,935	19,726	5,524	
P007	CITY OF PINEVILLE	156,187	199,124	253,375	153,980	152,739	259,423	22,778	(87)	22,691	2,434	-	43,328	-	-	43,328	553	-	-	9,411	462	10,426	5,662	5,662	5,662	5,662	8,014	2,244	
P008	BOONE CO PLANNING COMM	649,222	827,698	1,053,200	640,045	634,887	1,078,341	94,683	(364)	94,319	10,116	-	180,102	-	-	180,102	2,299	-	-	39,117	1,920	43,336	23,532	23,532	23,532	23,532	33,311	9,327	
P009	HOUSING AUTHORITY PARIS	177,853	226,746	288,522	175,339	173,926	295,410	25,938	(100)	25,838	2,771	-	49,339	-	-	49,339	630	-	-	10,716	526	11,872	6,446	6,446	6,446	6,446	9,125	2,555	
P010	REGIONAL PUBLIC SAFETY	450,996	574,978	731,628	444,621	441,038	749,092	65,774	(253)	65,521	7,027	-	125,112	-	-	125,112	1,597	-	-	27,173	1,333	30,103	16,347	16,347	16,347	16,347	23,140	6,479	
P011	CITY OF JUNCTION CITY	130,642	166,557	211,934	128,796	127,758	216,993	19,053	(73)	18,980	2,036	-	36,242	-	-	36,242	463	-	-	7,871	386	8,720	4,736	4,736	4,736	4,736	6,703	1,877	
P013	CITY OF JACKSON	780,778	995,421	1,266,618	769,742	763,539	1,296,854	113,869	(437)	113,432	12,166	-	216,597	-	-	216,597	2,765	-	-	47,043	2,310	52,118	28,301	28,301	28,301	28,301	40,062	11,218	
P014	BRECKINRIDGE CO PUBLIC LI	114,953	146,554	186,482	113,328	112,414	190,933	16,765	(64)	16,701	1,791	-	31,889	-	-	31,889	407	-	-	6,926	340	7,673	4,167	4,167	4,167	4,167	5,899	1,652	
P015	CITY OF LEBANON JUNCTION	114,401	145,850	185,586	112,784	111,875	190,017	16,684	(64)	16,620	1,783	-	31,736	-	-	31,736	405	-	-	6,926	339	7,637	4,147	4,147	4,147	4,147	5,870	1,643	
P017	PRINCETON WATER/WASTEWATE	473,734	603,967	768,515	467,038	463,274	786,860	69,090	(265)	68,825	7,382	-	131,419	-	-	131,419	1,677	-	-	28,543	1,401	31,621	17,172	17,172	17,172	17,172	24,307	6,806	
P018	MURRAY/CALLOWAY TRANS AUT	296,779	378,366	481,450	290,227	292,884	492,943	43,283	(166)	43,117	4,624	-	82,330	-	-	82,330	1,051	-	-	18,810	878	19,810	10,757	10,757	10,757	10,757	15,228	4,263	
P022	RATTLESNAKE RIDGE WATER	345,946	441,049	561,210	341,056	338,307	574,607	50,453	(194)	50,259	5,390	-	95,969	-	-	95,969	1,225	-	-	20,844	1,023	23,092	12,539	12,539	12,539	12,539	17,750	4,970	
P025	CLARK CO CONSERVATION DIST	17,219	21,953	27,934	16,976	16,839	28,601	2,511	(10)	2,501	268	-	4,777	-	-	4,777	61	-	-	1,037	51	1,149	624	624	624	624	883	247	
P033	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	102,212	130,310	165,813	100,767	99,955	169,771	14,907	(57)	14,850	1,593	-	28,355	-	-	28,355	362	-	-	6,158	302	6,822	3,705	3,705	3,705	3,705	5,245	1,468	
P037	COMMUNITY ACTION KENTUCKY	354,035	451,362	574,333	349,031	346,218	588,043	51,633	(198)	51,435	5,516	-	98,214	-	-	98,214	1,254	-	-	21,331	1,047	23,632	12,833	12,833	12,833	12,833	18,166	5,086	
P038	HICKMAN ELECTRIC SYSTEM	252,817	322,318	410,132	249,233	247,235	419,922	36,871	(142)	36,729	3,939	-	70,134	-	-	70,134	895	-	-	15,233	748	16,876	9,163	9,163	9,163	9,163	12,971	3,632	
P041	CITY OF DRY RIDGE	245,043	312,407	397,521	241,579	239,632	407,010	35,737	(137)	35,600	3,818	-	67,978	-	-	67,978	868	-	-	14,764	725	16,357	8,882	8,882	8,882	8,882	12,573	3,521	
P043	CITY OF CLARKSON	63,831	81,379	103,550	62,929	62,422	106,022	9,309	(36)	9,273	995	-	17,707	-	-	17,707	226	-	-	3,876	188	4,260	2,313	2,313	2,313	2,313	3,275</		

Kentucky Retirement Systems  
Schedule B - Schedule of OPEB 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					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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts Between Employer Contrib. & Proportionate Share of Plan Contributions	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	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
R033	CITY OF RAVENNA	41,913	53,435	67,993	41,320	40,987	69,616	6,113	(24)	6,089	633	-	-	-	-	11,627	148	-	-	2,525	124	2,797	1,519	1,519	1,519	1,519	2,150	602	
R034	LEXINGTON PUBLIC LIBRARY	3,489,842	4,449,229	5,661,397	3,440,514	3,412,787	5,796,541	508,961	(1,955)	507,006	54,377	-	-	-	-	968,124	12,358	-	-	210,268	10,324	232,950	126,494	126,494	126,494	126,494	179,061	50,138	
R036	CITY OF PRESTONSBURG	1,374,274	1,752,073	2,229,416	1,354,849	1,343,930	2,282,635	200,425	(770)	199,655	21,413	-	-	-	-	381,240	4,866	-	-	82,802	4,065	91,733	49,812	49,812	49,812	49,812	70,513	19,743	
R037	PAUL SAWYER LIBRARY	695,644	886,883	1,128,509	685,811	1,155,448	1,014,533	101,453	(390)	192,980	10,839	-	-	-	-	192,980	2,463	-	-	41,914	2,058	46,435	25,214	25,214	25,214	25,214	35,693	9,994	
R038	CITY OF FULTON	805,488	1,026,923	1,306,702	794,102	787,703	1,337,895	117,473	(451)	117,022	12,551	-	-	-	-	223,452	2,852	-	-	48,532	2,382	53,766	29,196	29,196	29,196	41,329	11,572		
R041	CITY OF CRITTENDEN	65,960	84,093	107,003	65,027	64,503	109,557	9,620	(37)	9,583	1,028	-	-	-	-	18,298	234	-	-	3,974	195	4,403	2,391	2,391	2,391	2,391	3,384	948	
R042	MAYFIELD ELEC & WATER SYS	1,915,734	2,442,385	3,107,799	1,888,655	1,873,435	3,181,986	279,392	(1,073)	278,319	29,850	-	-	-	-	531,447	6,784	-	-	115,426	5,667	127,877	69,439	69,439	69,439	98,295	27,522		
R045	CITY OF RUSSELL	604,203	770,303	980,168	595,662	590,862	1,003,565	88,117	(339)	87,778	9,414	-	-	-	-	167,613	2,139	-	-	36,404	1,788	40,331	21,900	21,900	21,900	31,001	8,680		
R047	LINCOLN TRAIL AREA DEV DI	1,013,128	1,291,645	1,643,546	998,807	990,758	1,682,780	147,755	(567)	147,188	15,786	-	-	-	-	281,054	3,587	-	-	61,042	2,996	67,625	36,723	36,723	36,723	51,983	14,555		
R048	HARLAN CO CONSERV DIST	22,297	28,426	36,171	21,982	21,804	37,034	3,252	(13)	3,239	347	-	-	-	-	6,185	79	-	-	1,343	197	1,489	808	808	808	1,144	320		
R050	HART CO AMB SERVICE	671,660	856,305	1,089,401	662,167	656,830	1,115,611	97,955	(376)	97,579	10,466	-	-	-	-	186,327	2,378	-	-	40,469	1,987	44,334	24,346	24,346	24,346	34,463	9,550		
R051	HENDERSON MUN W & DEPT	2,596,335	3,310,089	4,211,904	2,559,436	2,539,008	4,312,448	378,651	(1,455)	377,196	40,455	-	-	-	-	720,254	9,194	-	-	156,433	7,680	173,307	94,107	94,107	94,107	123,216	37,301		
R052	CITY OF CAMPBELLSBURG	41,329	52,691	67,046	40,745	40,417	68,447	6,027	(23)	6,004	644	-	-	-	-	11,465	146	-	-	2,490	122	2,758	1,498	1,498	1,498	2,121	594		
R054	SOUTH HOPKINS WATER DIST	205,874	262,420	333,979	202,964	201,328	341,951	30,025	(115)	29,910	3,208	-	-	-	-	57,112	729	-	-	12,404	609	13,742	7,463	7,463	7,463	10,564	2,958		
R057	CITY OF WILMORE	612,670	781,098	993,904	604,010	599,143	1,017,630	89,352	(343)	89,009	9,546	-	-	-	-	169,962	2,169	-	-	36,914	1,812	40,895	22,207	22,207	22,207	31,436	8,802		
R058	HOUSING AUTH OF PAINTSVILLE	305,342	389,283	495,341	301,026	298,600	507,165	44,531	(171)	44,360	4,758	-	-	-	-	84,705	1,081	-	-	18,397	903	20,281	11,068	11,068	11,068	15,667	4,387		
R061	KY COMM ECONOMIC OPFRT	3,557,395	4,535,352	5,770,984	3,507,112	3,478,848	5,908,744	518,813	(1,993)	516,820	12,597	-	-	-	-	986,664	12,597	-	-	214,338	10,524	237,459	128,943	128,943	128,943	182,527	51,108		
R063	WOODCREEK WATER DISTRICT	1,163,938	1,483,914	1,888,198	1,147,486	1,138,238	1,933,272	169,750	(652)	169,098	18,136	-	-	-	-	322,890	4,122	-	-	70,129	3,443	77,694	42,189	42,189	42,189	59,721	16,721		
R071	LOGAN CO PUBLIC LIBRARY	265,290	338,220	430,366	261,540	259,432	440,640	38,690	(149)	38,541	4,134	-	-	-	-	73,595	939	-	-	15,984	785	17,708	9,615	9,615	9,615	13,611	3,811		
R072	LYON CO HOUSING AUTHORITY	157,748	201,115	255,907	155,519	154,265	262,016	23,006	(88)	22,918	2,458	-	-	-	-	43,761	559	-	-	9,505	466	10,530	5,718	5,718	5,718	8,094	2,266		
R073	MCCRACKEN CO BD OF ED	5,424,798	6,916,119	8,800,379	5,348,120	5,305,020	9,010,455	791,157	(3,039)	788,118	19,209	-	-	-	-	1,504,904	19,209	-	-	326,852	16,047	362,108	196,630	196,630	196,630	278,343	77,936		
R076	RICHMOND UTILITIES	1,992,684	2,540,489	3,232,632	1,964,518	1,948,686	3,309,799	290,615	(1,116)	289,499	31,049	-	-	-	-	552,794	7,056	-	-	120,062	5,895	133,013	72,228	72,228	72,228	102,244	28,628		
R078	CITY OF LORETT	15,059	19,199	24,429	14,846	14,846	25,013	2,196	(9)	2,187	235	-	-	-	-	4,178	53	-	-	907	45	1,005	545	545	545	772	217		
R079	MARSHALL CO PUB LIBRARY	578,484	737,514	938,446	570,307	565,711	960,848	84,367	(324)	84,043	9,014	-	-	-	-	160,478	2,048	-	-	34,855	1,711	38,614	20,968	20,968	20,968	29,682	8,311		
R088	CITY OF WEST LIBERTY	757,867	966,211	1,229,449	747,155	741,133	1,258,798	110,528	(425)	110,103	11,809	-	-	-	-	210,241	2,684	-	-	45,663	2,242	50,589	27,470	27,470	27,470	38,885	10,888		
R089	CENTRAL CITY MUN WTR&SEWR	574,006	731,805	931,181	565,892	561,332	953,409	83,713	(321)	83,392	8,944	-	-	-	-	159,236	2,033	-	-	34,585	1,697	38,315	20,806	20,806	20,806	29,452	8,247		
R090	NELSON CO PUBLIC LIBRARY	574,826	732,850	932,511	562,134	562,134	954,771	83,833	(322)	83,511	8,957	-	-	-	-	159,464	2,035	-	-	34,634	1,700	38,369	20,835	20,835	20,835	29,494	8,258		
R093	TRI CO COMM ACTION AGENCY	193,559	246,769	314,000	190,823	189,285	321,496	28,229	(108)	28,121	3,016	-	-	-	-	53,695	685	-	-	11,662	573	12,920	7,016	7,016	7,016	9,932	2,781		
R097	PERRY COUNTY PUBLIC LIB	408,972	521,402	663,456	403,192	399,942	679,293	59,645	(229)	59,416	6,372	-	-	-	-	113,454	1,448	-	-	24,641	1,210	27,299	14,824	14,824	14,824	20,984	5,876		
R103	ROWAN CO PUBLIC LIBRARY	169,212	215,730	274,504	166,820	165,476	281,057	24,678	(95)	24,583	2,637	-	-	-	-	46,941	599	-	-	10,195	500	11,294	6,133	6,133	6,133	8,682	2,431		
R104	CITY OF RUSSELL SPRINGS	463,090	590,397	751,248	456,544	452,865	769,181	67,537	(259)	67,278	7,267	-	-	-	-	128,467	1,640	-	-	27,902	1,369	30,911	16,786	16,786	16,786	23,761	6,653		
R105	CITY OF STAMPING GROUND	11,669	14,877	18,930	11,504	11,411	19,381	1,702	(7)	1,695	182	-	-	-	-	3,237	41	-	-	703	34	778	422	422	422	598	167		
R106	SHELBY CO PARK RECREATION	320,984	409,225	520,716	316,447	313,897	533,147	46,813	(180)	46,633	5,001	-	-	-	-	89,405	1,137	-	-	19,340	949	21,426	11,634	11,634	11,634	16,469	4,612		
R109	TAYLOR CO PUBLIC LIBRARY	202,562	258,249	328,607	199,699	198,090	336,451	29,542	(114)	29,428	3,156	-	-	-	-	56,193	717	-	-	12,205	600	13,522	7,342	7,342	7,342	10,393	2,910		
R114	BOWLING GREEN PUBLIC SCHO	4,036,222	5,145,812	6,547,761	3,979,171	3,947,103	6,704,064	588,646	(2,261)	586,385	62,891	-	-	-	-	1,119,696	14,292	-	-	243,188	11,940	269,420	146,299	146,299	146,299	207,096	57,987		
R115	S W E D A	32,389	41,292	52,542	31,931	31,673	53,797	4,724	(18)	4,706	585	-	-	-	-	8,985	115	-	-	1,951	96	2,162	1,174	1,174	1,174	1,662	465		
R116	WAYNE CO CONSERV DIST	31,411	40,046	50,956	30,967	30,717	52,173	4,581	(18)	4,563	409	-	-	-	-	8,714	111	-	-	1,893	93	2,097	1,138	1,138	1,138	1,611	451		
R117	WEBSTER COUNTY WATER DIST	302,661	385,865	490,992	298,383	295,978	502,712	44,140	(170)	43,970	4,716	-	-	-	-	83,962	1,072	-	-	18,236	895	20,203	10,970	10,970	10,970	15,529	4,349		
R118	WILLIAMSBURG IND BD OF ED	620,034	790,487	1,005,850	611,270	606,344	1,029,861	90,426	(347)	90,079	9,616	-	-	-	-	172,005	2,196	-	-	37,358	1,834	41,388	22,474	22,474	22,474	31,814	8,908		
R120	CITY OF MIDWAY	132,534	168,969	215,004	130,661	129,608	220,136	19,329	(74)	19,255	2,065	-	-	-	-	36,767	469	-	-	7,985	393	8,847	4,804	4,804	4,804	6,800	1,904		
R959	N KY LEGAL AID SOCIETY	1,249,419	1,592,895	2,026,870	1,231,759	1,221,832	2,075,254	182,216	(700)	181,516	19,468	-	-	-	-	346,604	4,424	-	-	75,279	3,695	83,988	45,287	45,287	45,287	64,107	17,950		
T036	FLOYD COUNTY CONSV DIST	56,735	72,332	92,039	55,933	55,482	94,236	8,274	(32)	8,242	884	-	-	-	-	15,739	201	-	-	3,418</									



Kentucky Retirement Systems  
Schedule B - Schedule of OPEB 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					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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	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	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
V061	KNOX CO FISCAL CT	1,757,765	2,240,989	2,851,534	1,732,919	1,718,954	2,919,603	256,354	(985)	255,369	-	27,389	-	487,625	-	-	487,625	6,224	-	105,908	5,200	117,332	63,712	63,712	63,712	63,712	90,189	25,253	
V062	LARUE CO FISCAL COURT	1,233,146	1,572,148	2,000,471	1,215,716	1,205,918	2,048,225	179,843	(691)	179,152	-	19,214	-	342,089	-	-	342,089	4,367	-	74,299	3,647	82,313	44,697	44,697	44,697	44,697	63,272	17,717	
V063	LAUREL COUNTY FISCAL COURT	3,533,868	4,505,357	5,732,818	3,483,918	3,455,841	5,869,667	515,382	(1,980)	513,402	-	55,063	-	980,337	-	-	980,337	12,513	-	212,921	10,454	235,888	128,090	128,090	128,090	181,320	50,770		
V064	LAWRENCE CO FISCAL CT	1,391,998	1,774,670	2,258,169	1,372,322	1,361,263	2,312,074	203,010	(780)	202,230	-	21,690	-	386,157	-	-	386,157	4,929	-	83,870	4,118	92,917	50,455	50,455	50,455	71,422	19,999		
V065	LEE COUNTY FISCAL COURT	746,829	952,138	1,211,543	736,273	730,339	1,240,464	108,918	(418)	108,500	-	11,637	-	207,179	-	-	207,179	2,645	-	44,998	2,209	49,852	27,070	27,070	27,070	38,320	10,730		
V066	LESLIE CO FISCAL COURT	1,835,093	2,339,576	2,976,980	1,809,155	1,794,575	2,948,045	267,631	(1,028)	266,603	-	28,594	-	509,077	-	-	509,077	6,498	-	110,567	5,429	122,494	66,516	66,516	66,516	94,157	26,364		
V067	LETCHER CO FISCAL COURT	1,614,807	2,058,731	2,619,621	1,591,982	1,579,153	2,682,155	235,505	(905)	234,600	-	25,161	-	447,967	-	-	447,967	5,718	-	97,295	4,777	107,790	58,531	58,531	58,531	82,854	23,200		
V068	LEWIS COUNTY FISCAL COURT	1,152,285	1,469,571	1,869,294	1,135,998	1,126,843	1,913,917	168,050	(645)	167,405	-	17,954	-	319,658	-	-	319,658	4,080	-	69,427	3,408	76,915	41,767	41,767	41,767	59,123	16,554		
V069	LINCOLN CO FISCAL COURT	1,282,407	1,634,951	2,080,384	1,264,280	1,254,091	2,130,046	187,027	(718)	186,309	-	19,982	-	355,755	-	-	355,755	4,541	-	69,427	3,793	85,601	46,483	46,483	46,483	65,800	18,424		
V070	LIVINGSTON CO FISCAL CT	1,327,394	1,692,306	2,153,365	1,308,632	1,298,086	2,204,769	193,588	(744)	192,844	-	20,683	-	368,235	-	-	368,235	4,700	-	79,977	3,926	88,603	48,113	48,113	48,113	68,107	19,770		
V071	LOGAN COUNTY FISCAL COURT	2,019,417	2,574,565	3,275,991	1,990,868	1,974,824	3,354,193	294,513	(1,131)	293,382	-	31,466	-	560,209	-	-	560,209	7,151	-	121,673	5,974	134,798	73,197	73,197	73,197	103,615	29,012		
V072	LONDON COUNTY FISCAL COURT	591,477	754,079	959,524	583,117	578,418	982,429	86,261	(331)	85,930	-	9,216	-	164,083	-	-	164,083	2,094	-	35,637	1,749	39,480	21,439	21,439	21,439	30,349	8,897		
V073	MCCRACKEN CO FISCAL COURT	2,323,366	2,982,078	3,769,080	2,290,526	2,272,066	3,859,053	338,841	(1,302)	337,539	-	36,202	-	644,530	-	-	644,530	8,227	-	139,986	6,573	155,086	84,213	84,213	84,213	119,210	33,379		
V074	MCCRERY CO FISCAL CT	1,301,360	1,659,115	2,111,132	1,282,966	1,272,627	2,161,527	189,791	(729)	189,062	-	20,277	-	361,013	-	-	361,013	4,608	-	78,409	3,850	86,867	47,170	47,170	47,170	66,772	18,696		
V075	MCLEAN COUNTY FISCAL CT	1,301,282	1,659,015	2,111,004	1,282,888	1,272,550	2,161,527	189,791	(729)	189,062	-	20,277	-	361,013	-	-	361,013	4,608	-	78,409	3,850	86,867	47,170	47,170	47,170	66,772	18,696		
V076	MADISON CO FISCAL COURT	3,350,628	4,271,756	5,435,572	3,303,277	3,276,656	5,565,326	488,660	(1,877)	486,783	-	52,208	-	929,507	-	-	929,507	11,865	-	201,881	9,912	223,658	121,449	121,449	121,449	171,919	48,137		
V077	MACOFFIN CO FISCAL COURT	979,730	1,249,066	1,589,367	965,882	958,098	1,627,306	142,885	(549)	142,336	-	15,266	-	271,789	-	-	271,789	3,469	-	59,030	2,898	65,997	35,512	35,512	35,512	50,269	14,075		
V078	MARION CO FISCAL COURT	2,587,362	3,298,650	4,197,349	2,550,791	2,530,234	4,297,545	377,343	(1,450)	375,893	-	40,315	-	717,765	-	-	717,765	9,162	-	155,892	7,654	172,708	93,782	93,782	93,782	132,755	37,171		
V079	MARSHALL CO FISCAL COURT	2,827,580	3,604,905	4,587,042	2,787,613	2,765,148	4,696,540	417,376	(1,584)	410,792	-	40,058	-	784,405	-	-	784,405	10,012	-	170,366	8,364	188,742	102,490	102,490	102,490	145,081	40,622		
V080	MARTIN CO FISCAL COURT	1,043,813	1,330,766	1,693,326	1,029,059	1,020,766	1,733,748	152,230	(585)	151,645	-	16,264	-	289,566	-	-	289,566	3,696	-	62,891	3,088	69,675	37,834	37,834	37,834	53,557	14,996		
V081	MASON CO FIS CT	1,942,398	2,476,380	3,151,056	1,914,943	1,899,511	3,226,275	283,281	(1,088)	282,193	-	30,266	-	538,845	-	-	538,845	6,878	-	117,032	5,746	129,656	70,405	70,405	70,405	99,663	27,905		
V082	MEADE COUNTY FISCAL COURT	3,136,943	3,999,314	5,088,906	3,092,603	3,067,680	5,210,384	457,494	(1,758)	455,736	-	48,879	-	870,226	-	-	870,226	11,108	-	189,005	9,280	209,393	113,702	113,702	113,702	160,954	45,067		
V083	MENIFFE CO FISCAL COURT	500,714	638,364	812,283	493,636	489,658	831,673	73,024	(281)	72,743	-	7,802	-	138,904	-	-	138,904	1,773	-	30,169	1,482	33,424	18,149	18,149	18,149	25,691	7,193		
V084	MERCER COUNTY FISCAL COURT	1,164,805	1,485,020	1,889,605	1,148,341	1,139,086	1,934,712	169,876	(653)	169,223	-	18,150	-	323,313	-	-	323,313	4,125	-	70,181	3,446	77,752	42,220	42,220	42,220	59,765	16,734		
V085	METCALFE CO FISCAL COURT	736,012	938,347	1,193,995	725,608	719,761	1,222,497	107,340	(412)	106,928	-	11,468	-	204,178	-	-	204,178	2,606	-	44,346	2,177	49,129	26,678	26,678	26,678	37,765	10,574		
V086	MONROE CO FISCAL COURT	593,291	756,391	962,466	584,905	580,191	985,441	86,526	(332)	86,194	-	9,244	-	164,586	-	-	164,586	2,101	-	35,747	1,755	39,603	21,505	21,505	21,505	30,442	8,524		
V087	MONTGOMERY CO FISCAL CT	2,104,972	2,683,646	3,414,791	2,075,219	2,058,494	3,496,306	306,991	(1,179)	305,812	-	9,299	-	583,944	-	-	583,944	7,454	-	126,828	6,226	140,508	76,298	76,298	76,298	108,005	30,241		
V088	MORGAN CO FISCAL CT	671,045	855,521	1,088,603	661,560	656,229	1,114,590	97,866	(376)	97,490	-	10,456	-	186,156	-	-	186,156	2,377	-	40,431	1,985	44,792	24,323	24,323	24,323	34,431	9,641		
V089	MUHLBERG CO FISCAL CT	3,043,593	3,880,302	4,937,469	3,000,573	2,976,391	5,055,333	443,880	(1,705)	442,175	-	47,424	-	844,329	-	-	844,329	10,776	-	183,381	9,004	203,162	110,319	110,319	110,319	156,165	43,727		
V090	NELSON CO FISCAL CT	3,472,371	4,426,954	5,633,054	3,423,290	3,395,702	5,767,522	506,413	(1,945)	504,468	-	54,105	-	963,277	-	-	963,277	12,296	-	209,215	10,272	231,783	125,861	125,861	125,861	178,165	49,886		
V091	NICHOLAS CO FISCAL COURT	721,599	919,973	1,170,614	711,400	705,666	1,198,558	105,239	(404)	104,835	-	11,244	-	200,180	-	-	200,180	2,555	-	45,477	2,135	48,167	26,156	26,156	26,156	37,025	10,367		
V092	OHIO COUNTY FISCAL CRT	1,679,915	2,141,738	2,725,243	1,656,170	1,642,823	2,790,298	245,000	(941)	244,059	-	26,176	-	466,029	-	-	466,029	5,949	-	101,217	4,969	112,135	60,891	60,891	60,891	86,195	24,134		
V093	OLDHAM CO FISCAL COURT	2,499,831	3,187,056	4,055,352	2,464,497	2,444,636	4,152,158	364,577	(1,401)	363,176	-	38,951	-	693,483	-	-	693,483	8,852	-	150,619	7,395	166,866	90,609	90,609	90,609	128,264	35,914		
V094	OWEN COUNTY FISCAL COURT	989,644	1,261,731	1,605,483	975,675	967,813	1,643,807	144,333	(555)	143,778	-	15,421	-	274,545	-	-	274,545	3,304	-	59,629	2,928	66,061	35,871	35,871	35,871	50,778	14,218		
V095	OWSLEY CO FISCAL COURT	517,917	660,297	840,191	510,597	506,482	860,248	75,533	(290)	75,243	-	8,070	-	143,676	-	-	143,676	1,834	-	31,205	1,532	34,571	18,773	18,773	18,773	26,574	7,441		

Kentucky Retirement Systems  
Schedule B - Schedule of OPEB 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					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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2018	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	Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
V271	RUSSELLVILLE ELEC PL BD	650,751	829,648	1,055,681	641,553	636,383	1,080,882	94,966	(365)	94,541	-	10,140	-	180,526	-	-	-	180,526	2,304	-	-	1,925	43,438	23,587	23,587	23,587	23,587	33,389	9,349
V281	HOUSING AUTH OF MAYSVILLE	235,787	300,606	382,505	232,454	230,581	391,636	34,387	(132)	34,255	-	65,410	-	65,410	-	-	-	65,410	835	-	-	698	15,740	8,547	8,547	8,547	12,098	3,387	
V298	CITY OF PIKEVILLE	1,382,174	1,762,145	2,242,232	1,362,637	1,351,656	2,295,757	201,577	(774)	200,803	-	21,536	-	383,432	-	-	-	383,432	4,894	-	-	4,089	50,099	50,099	50,099	50,099	70,919	19,857	
V300	HOUSING AUTH OF SOMERSET	325,289	414,713	527,700	320,691	318,107	540,297	47,440	(182)	47,258	-	5,069	-	90,239	-	-	-	90,239	1,152	-	-	962	21,713	11,791	11,791	11,791	16,691	4,673	
V305	CITY OF CAVE CITY	298,277	380,276	483,881	294,061	291,691	495,431	43,501	(167)	43,334	-	4,648	-	82,746	-	-	-	82,746	1,056	-	-	17,972	883	19,911	10,812	10,812	10,812	15,305	4,285
V306	HOUSING AUTH OF SHELBYVILLE	82,879	105,664	134,451	81,708	81,049	137,661	12,087	(46)	12,041	-	1,291	-	22,992	-	-	-	22,992	293	-	-	4,994	245	5,532	3,005	3,005	3,005	4,283	1,191
V308	NORTHERN KY AREA DEV DIST	2,001,294	2,551,466	3,246,599	1,973,006	1,957,106	3,224,099	291,870	(1,121)	290,749	-	31,183	-	555,183	-	-	-	555,183	7,087	-	-	120,581	5,920	133,588	72,540	72,540	72,540	102,685	28,752
V319	CAMPBELL CO BD OF ED	4,854,561	6,189,119	7,875,311	4,785,943	4,747,373	8,063,305	707,993	(2,720)	705,273	-	75,642	-	1,346,713	-	-	-	1,346,713	17,190	-	-	292,494	14,361	324,045	175,960	175,960	175,960	249,084	69,743
V324	CHRISTIAN CO CONS DIST	51,563	65,738	83,648	50,834	50,425	85,645	7,520	(29)	7,491	-	803	-	14,304	-	-	-	14,304	183	-	-	5,107	153	3,443	1,869	1,869	1,869	2,646	741
V330	CITY OF OWENSBORO	6,386,696	8,145,001	10,364,063	6,298,394	6,247,635	10,611,466	931,732	(3,579)	928,153	-	98,546	-	1,772,301	-	-	-	1,772,301	22,622	-	-	384,928	18,899	426,449	231,567	231,567	231,567	327,800	91,784
V336	SANDY VALLEY TRANS SER IN	1,259,952	1,606,324	2,043,958	1,242,143	1,232,133	2,092,750	183,752	(706)	183,046	-	183,046	-	349,526	-	-	-	349,526	4,461	-	-	75,914	3,727	84,102	45,669	45,669	45,669	64,647	18,101
V337	FRANKFORT ELEC WATER BD	7,499,606	9,541,348	12,166,285	7,393,831	7,324,046	12,656,709	1,093,753	(4,202)	1,089,551	-	116,855	-	2,080,489	-	-	-	2,080,489	26,556	-	-	500,605	271,834	271,834	271,834	271,834	384,800	107,745	
V347	CITY OF RADCLIFF	1,526,283	1,945,870	2,476,012	1,504,709	1,492,583	2,535,118	222,594	(855)	221,739	-	22,782	-	423,409	-	-	-	423,409	5,405	-	-	91,961	101,881	55,322	55,322	55,322	78,313	21,928	
V359	CITY OF ELSMERE	301,384	384,237	488,920	297,124	294,729	500,591	43,954	(169)	43,785	-	4,169	-	83,607	-	-	-	83,607	1,087	-	-	18,159	892	20,118	10,924	10,924	10,924	15,464	4,330
V363	LONDON LAUREL CO COMM CTR	425,261	542,169	689,880	419,250	415,872	706,348	62,020	(238)	61,782	-	6,262	-	117,973	-	-	-	117,973	1,258	-	-	25,623	28,287	15,414	15,414	15,414	21,820	6,109	
V373	PADUCAH MCCRACKEN CO TOUR	171,725	218,946	278,997	169,308	167,943	285,248	25,046	(96)	24,950	-	2,676	-	47,641	-	-	-	47,641	608	-	-	10,347	507	11,462	6,225	6,225	6,225	8,812	2,467
V376	CITY OF BERA	3,824,860	4,876,346	6,204,880	3,770,297	3,740,408	6,352,998	557,821	(2,143)	555,678	-	59,597	-	1,061,062	-	-	-	1,061,062	13,544	-	-	230,454	11,314	255,312	138,637	138,637	138,637	196,251	54,950
V398	CITY OF ELKHORN CITY	81,807	104,297	132,712	80,751	80,001	135,880	11,931	(46)	11,885	-	1,275	-	22,694	-	-	-	22,694	290	-	-	4,929	242	2,965	2,965	2,965	4,197	1,175	
V400	PULASKI CO SOIL CONS DIST	60,993	77,760	98,945	60,131	60,131	98,945	8,861	(34)	8,861	-	16,920	-	16,920	-	-	-	16,920	216	-	-	3,675	180	4,071	2,211	2,211	2,211	3,130	876
V405	MARY W WELDON MEM PUB LIB	149,785	190,962	242,989	147,668	146,478	248,790	21,845	(84)	21,761	-	2,334	-	41,552	-	-	-	41,552	530	-	-	9,025	444	9,999	5,429	5,429	5,429	7,685	2,151
V407	BELL/WHITLEY COMM ACTION	1,627,769	2,075,256	2,640,648	1,604,761	1,591,828	2,703,684	237,395	(912)	236,483	-	25,363	-	451,563	-	-	-	451,563	5,764	-	-	98,075	4,816	108,655	59,001	59,001	59,001	83,520	23,386
V419	DAYTON CITY SCHOOLS	726,409	926,104	1,178,416	716,141	710,370	1,206,547	105,940	(407)	105,533	-	11,319	-	201,514	-	-	-	201,514	2,572	-	-	43,767	2,148	48,487	26,330	26,330	26,330	37,271	10,436
V424	PENNYVILLE ALLIED COMM SER	2,129,429	2,714,826	3,454,466	2,099,330	2,082,411	3,536,928	310,557	(1,193)	309,364	-	33,180	-	590,729	-	-	-	590,729	7,540	-	-	128,301	6,299	142,140	48,487	48,487	48,487	67,184	30,993
V430	OWENSBORO MUN UTILITIES	11,571,936	14,733,157	18,772,574	11,408,370	11,316,430	19,220,698	1,687,660	(6,483)	1,681,177	-	180,309	-	3,210,194	-	-	-	3,210,194	40,976	-	-	697,226	34,232	772,434	419,441	419,441	419,441	593,748	166,250
V436	APPALACHIAN RES & DEFENSE	112,918	1,035,427	1,317,523	800,678	794,226	1,348,974	118,446	(455)	117,991	-	12,655	-	225,302	-	-	-	225,302	2,876	-	-	48,934	2,402	54,212	29,438	29,438	29,438	41,671	11,668
V437	FKT/FKLN CO TOUR&CONV COMM	90,858	115,836	147,395	89,574	88,852	150,913	13,251	(51)	13,200	-	1,416	-	25,205	-	-	-	25,205	322	-	-	5,474	268	6,064	3,293	3,293	3,293	4,662	1,306
V447	CITY OF ELIZABETHTOWN	4,694,778	5,985,412	7,616,104	4,628,419	4,591,119	7,797,910	684,690	(2,630)	682,060	-	73,152	-	1,302,388	-	-	-	1,302,388	16,624	-	-	282,867	13,888	313,379	170,169	170,169	170,169	240,886	67,448
V459	LUDLOW BD OF EDUCATION	541,050	689,789	877,718	533,402	529,103	898,670	78,907	(303)	78,604	-	8,430	-	150,994	-	-	-	150,994	1,916	-	-	32,599	1,601	36,116	19,611	19,611	19,611	27,761	7,773
V463	LONDON LAUREL TOURIST COM	103,221	131,597	167,450	101,762	100,942	171,447	15,054	(58)	14,996	-	1,608	-	28,635	-	-	-	28,635	366	-	-	6,890	305	7,491	3,741	3,741	3,741	5,296	1,483
V473	PADUCAH POWER SYSTEM	3,348,541	4,269,082	5,432,170	3,301,210	3,274,606	5,561,843	488,354	(1,876)	486,478	-	52,176	-	928,925	-	-	-	928,925	11,857	-	-	201,755	9,905	223,517	121,373	121,373	121,373	171,811	48,107
V476	KY RIVER FOOTHILLS DEV CO	4,299,572	5,481,589	6,974,980	4,204,638	4,204,638	7,141,482	627,053	(2,409)	624,644	-	66,994	-	1,192,753	-	-	-	1,192,753	15,225	-	-	259,506	12,719	287,000	155,844	155,844	155,844	220,608	61,771
V500	WEST PULASKI WATER DISTR	227,272	289,751	368,692	224,059	222,254	377,493	33,145	(127)	33,018	-	3,318	-	63,048	-	-	-	63,048	805	-	-	13,693	672	15,170	8,238	8,238	8,238	11,661	3,265
V505	CITY OF PARK CITY	14,302	18,234	23,202	14,100	13,986	23,755	2,086	(8)	2,078	-	251	-	3,968	-	-	-	3,968	51	-	-	862	43	956	518	518	518	734	206
V507	BELL CO SOLID WASTE OFFIC	127,299	162,295	206,511	125,500	124,489	211,441	18,565	(71)	18,494	-	1,984	-	35,314	-	-	-	35,314	423	-	-	7,670	377	8,498	4,614	4,614	4,614	6,532	1,829
V508	CITY OF UNION	63,106	80,454	102,373	62,214	61,712	104,817	9,203	(35)	9,168	-	983	-	17,506	-	-	-	17,506	251	-	-	3,702	186	4,211	2,288	2,288	2,288	3,238	907
V524	HOPKINSVILLE WATER ENV ATH	2,145,071																											



Kentucky Retirement Systems  
Schedule B - Schedule of OPEB 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					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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2018	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			2018	2019	2020	2021	2022	Thereafter				
														Liability Experience	Assumption Changes	Investment Experience	Liability Experience	Assumption Changes	Investment Experience							Total Deferred Outflow of Resources	Total Deferred Inflow of Resources		
W045	GREENUP CO ATTY/CHILD SUP	105,097	133,989	170,494	103,612	102,777	174,564	15,327	(59)	15,268	-	15,268	1,638	-	29,155	-	-	29,155	372	-	6,332	310	7,014	3,809	3,809	3,809	3,809	5,392	1,510
W047	HARDIN COUNTY ATTORNEY	431,616	550,271	700,189	425,515	422,086	716,904	62,947	(242)	62,705	-	62,705	6,725	-	119,735	-	-	119,735	1,528	-	26,006	1,276	28,810	15,644	15,644	15,644	15,644	22,146	6,201
W048	HARLAN COUNTY ATTORNEY	223,535	284,986	362,629	220,375	218,599	371,285	32,600	(125)	32,475	-	32,475	3,483	-	62,011	-	-	62,011	792	-	13,468	661	14,921	8,103	8,103	8,103	8,103	11,470	3,211
W050	HART COUNTY ATTORNEY	116,955	149,107	189,730	115,302	114,373	194,260	17,057	(65)	16,992	-	16,992	1,822	-	32,445	-	-	32,445	414	-	7,047	346	7,807	4,240	4,240	4,240	4,240	6,001	1,681
W051	HENDERSON CO ATTORNEY	172,224	219,570	279,390	169,789	168,421	286,059	25,117	(97)	25,020	-	25,020	2,684	-	47,777	-	-	47,777	610	-	10,377	510	11,497	6,242	6,242	6,242	6,242	8,836	2,474
W052	HENRY COUNTY ATTORNEY	21,697	27,662	35,199	21,391	21,218	36,039	3,164	(12)	3,152	-	3,152	338	-	6,019	-	-	6,019	77	-	1,307	64	1,448	787	787	787	787	1,113	312
W055	JACKSON COUNTY ATTORNEY	54,023	68,874	87,639	53,259	52,830	89,731	7,879	(30)	7,849	-	7,849	842	-	14,987	-	-	14,987	191	-	3,255	160	3,606	1,958	1,958	1,958	1,958	2,772	777
W056	JEFFERSON CO ATTORNEY	3,996,122	5,094,689	6,482,710	3,939,638	3,907,889	6,637,460	582,797	(2,239)	580,558	-	580,558	62,266	-	1,108,572	-	-	1,108,572	14,150	-	240,772	11,822	266,744	144,845	144,845	144,845	144,845	205,038	57,411
W058	JOHNSON CO ATTORNEY	94,091	119,957	152,639	92,761	92,013	156,282	13,722	(53)	13,669	-	13,669	1,466	-	26,102	-	-	26,102	333	-	5,669	278	6,280	3,410	3,410	3,410	3,410	4,827	1,352
W060	KNOX COUNTY ATTORNEY	78,322	99,854	127,058	77,215	76,593	130,091	11,423	(44)	11,379	-	11,379	1,220	-	21,728	-	-	21,728	277	-	4,719	232	5,228	2,839	2,839	2,839	2,839	4,019	1,126
W061	KNOX COUNTY ATTORNEY	143,557	183,022	232,885	141,528	140,387	238,444	20,936	(81)	20,855	-	20,855	2,237	-	39,824	-	-	39,824	508	-	8,650	425	9,583	5,203	5,203	5,203	5,203	7,365	2,062
W063	LAUREL COUNTY ATTORNEY	274,546	350,021	445,382	270,665	268,484	456,014	40,040	(154)	39,886	-	39,886	4,278	-	76,162	-	-	76,162	972	-	16,542	813	18,327	9,951	9,951	9,951	9,951	14,087	3,944
W064	LAWRENCE COUNTY ATTORNEY	69,098	88,093	112,094	68,121	67,572	114,770	10,038	(39)	9,999	-	9,999	1,077	-	19,169	-	-	19,169	245	-	4,163	204	4,612	2,504	2,504	2,504	2,504	3,545	993
W066	LESLIE COUNTY ATTORNEY	66,244	84,454	107,464	65,307	64,781	110,029	9,661	(37)	9,624	-	9,624	1,032	-	18,377	-	-	18,377	235	-	3,991	195	4,421	2,401	2,401	2,401	2,401	3,399	952
W067	LETCHER COUNTY ATTORNEY	101,013	128,783	163,869	99,585	98,783	167,780	14,732	(57)	14,675	-	14,675	1,574	-	28,022	-	-	28,022	358	-	6,086	299	6,743	3,661	3,661	3,661	3,661	5,183	1,451
W069	LINCOLN COUNTY ATTORNEY	106,091	135,256	172,106	104,591	103,748	176,214	15,472	(59)	15,413	-	15,413	1,653	-	29,431	-	-	29,431	376	-	6,392	314	7,082	3,846	3,846	3,846	3,846	5,444	1,524
W070	LIVINGSTON CO ATTORNEY	46,675	59,506	75,718	46,015	45,644	77,526	6,807	(26)	6,781	-	6,781	727	-	12,948	-	-	12,948	165	-	2,812	138	3,115	1,692	1,692	1,692	1,692	2,395	671
W071	LOGAN COUNTY ATTORNEY	20,452	26,074	33,178	20,163	20,000	33,970	2,983	(11)	2,972	-	2,972	319	-	5,674	-	-	5,674	72	-	1,232	60	1,364	742	742	742	742	1,050	294
W073	MCCRACKEN COUNTY ATTORNEY	22,281	28,406	36,145	21,966	21,789	37,008	3,249	(13)	3,236	-	3,236	347	-	6,181	-	-	6,181	79	-	1,342	66	1,487	807	807	807	807	1,143	320
W076	MADISON COUNTY ATTORNEY	11,243	14,334	18,239	11,084	10,995	18,674	1,640	(6)	1,634	-	1,634	175	-	3,119	-	-	3,119	40	-	677	33	750	408	408	408	408	577	161
W077	MAGOFFIN CO ATTORNEY	20,909	26,657	33,920	20,614	20,447	34,729	3,049	(12)	3,037	-	3,037	326	-	5,800	-	-	5,800	74	-	1,260	62	1,396	758	758	758	758	1,073	301
W079	MARSHALL COUNTY ATTORNEY	26,365	33,613	42,771	25,992	25,783	43,792	3,845	(15)	3,830	-	3,830	411	-	7,314	-	-	7,314	93	-	1,589	78	1,760	955	955	955	955	1,353	379
W080	MARTIN COUNTY ATTORNEY	83,116	105,965	134,835	81,941	81,281	138,053	12,122	(47)	12,075	-	12,075	1,295	-	23,057	-	-	23,057	294	-	5,008	246	5,548	3,012	3,012	3,012	3,012	4,264	1,194
W082	MEADE COUNTY ATTORNEY	61,213	78,041	99,303	60,348	59,862	101,674	8,927	(34)	8,893	-	8,893	954	-	16,981	-	-	16,981	217	-	3,688	181	4,086	2,219	2,219	2,219	2,219	3,141	879
W083	MENIFFE COUNTY ATTORNEY	28,131	35,865	45,636	27,733	27,510	46,725	4,103	(16)	4,087	-	4,087	438	-	7,804	-	-	7,804	100	-	1,695	83	1,878	1,019	1,019	1,019	1,019	1,443	405
W084	MERCER COUNTY ATTORNEY	80,766	102,970	131,023	79,625	78,983	134,151	11,779	(45)	11,734	-	11,734	1,258	-	22,406	-	-	22,406	286	-	4,866	239	5,391	2,928	2,928	2,928	2,928	4,144	1,160
W085	METCALFE COUNTY ATTORNEY	57,219	73,076	92,985	56,508	56,053	95,205	8,359	(32)	8,327	-	8,327	893	-	15,901	-	-	15,901	203	-	3,454	169	3,826	2,078	2,078	2,078	2,078	2,941	823
W087	MONTGOMERY CO ATTORNEY	15,548	19,822	25,222	15,328	15,204	25,824	2,267	(9)	2,258	-	2,258	242	-	4,313	-	-	4,313	55	-	937	47	1,039	563	563	563	563	797	224
W090	NELSON COUNTY ATTORNEY	162,905	207,688	264,272	160,622	159,308	270,581	23,758	(91)	23,667	-	23,667	2,538	-	45,192	-	-	45,192	577	-	9,815	482	10,874	5,905	5,905	5,905	5,905	8,359	2,340
W091	NICHOLAS COUNTY ATTORNEY	7,963	10,152	12,918	7,851	7,787	13,227	1,161	(4)	1,157	-	1,157	124	-	2,209	-	-	2,209	28	-	480	23	531	289	289	289	289	409	115
W092	OHIO COUNTY ATTORNEY	82,233	104,839	133,402	81,071	80,417	136,587	11,993	(46)	11,947	-	11,947	1,281	-	22,812	-	-	22,812	291	-	4,955	243	5,489	2,981	2,981	2,981	2,981	4,219	1,181
W095	OWSLEY COUNTY ATTORNEY	38,349	48,892	62,212	37,807	37,502	63,697	5,593	(21)	5,572	-	5,572	598	-	10,638	-	-	10,638	136	-	2,311	113	2,560	1,390	1,390	1,390	1,390	1,968	551
W096	PENDLETON COUNTY ATTORNEY	39,169	49,937	63,542	38,615	38,304	65,059	5,712	(22)	5,690	-	5,690	610	-	10,866	-	-	10,866	139	-	2,360	116	2,615	1,420	1,420	1,420	1,420	2,010	563
W097	PERRY COUNTY ATTORNEY	132,456	168,869	214,876	130,583	129,531	220,005	19,317	(74)	19,243	-	19,243	2,064	-	36,745	-	-	36,745	469	-	7,981	391	8,841	4,801	4,801	4,801	4,801	6,796	1,903
W098	PIKE COUNTY ATTORNEY	399,101	508,818	647,442	393,460	390,289	662,897	58,205	(223)	57,982	-	57,982	6,219	-	110,715	-	-	110,715	1,413	-	24,046	1,180	26,639	14,467	14,467	14,467	14,467	20,478	5,733
W099	POWELL COUNTY ATTORNEY	81,555	103,975	132,302	80,402	79,754	135,461	11,894	(46)	11,848	-	11,848	1,271	-	22,624	-	-	22,624	289	-	4,914	242	5,445	2,956	2,956	2,956	2,956	4,184	1,171
W103	ROWAN COUNTY ATTORNEY	1,656	2,111	2,686	1,632	1,619	2,750	241	(1)	240	-	240	26	-	459	-	-	459	6	-									

**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	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	DAVIESS 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 Code	Employer Name	2017	2017
		Actual Employer Contribution	Employer Allocation Percentage
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 Code	Employer Name	2017	2017
		Actual Employer Contribution	Employer Allocation Percentage
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%

**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	2017
		<u>Actual Employer Contribution</u>	<u>Employer Allocation Percentage</u>
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	DAVISS 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%

**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 Actual Employer Contribution	2017 Employer Allocation Percentage
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%
		\$ 51,326,271	100.00000%

**Kentucky Retirement Systems**  
**Schedule B - Schedule of OPEB Amounts by Employer**  
**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	June 30, 2016 Net OPEB Liability	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,						
			Discount Rate 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Employer & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter		
29922	JEFFERSON CO SHERIFF	6,724,682	11,254,009	15,081,915	8,122,153	7,966,540	1,713,944	(632)	1,713,312	(38,620)	(38,620)	-	4,151,131	-	4,151,131	26,225	-	706,096	2,238	734,559	988,072	988,072	988,072	988,072	452,358	-	-		
39934	KENTON CO SHERIFF	1,379,935	2,309,373	3,094,877	1,666,702	1,634,270	351,709	(130)	351,579	(7,925)	(7,925)	-	851,831	-	851,831	5,381	-	144,894	459	150,734	202,756	202,756	202,756	202,756	92,826	-	-		
39936	CAMPBELL CO SHERIFF	148,625	248,729	333,331	179,511	176,071	37,880	(14)	37,866	(854)	(854)	-	91,746	-	91,746	5,381	-	15,606	50	16,236	21,838	21,838	21,838	21,838	9,997	-	-		
39938	FAYETTE CO SHERIFF	1,752,751	2,933,295	3,931,018	2,116,994	2,076,435	3,993,790	446,730	(165)	446,565	(10,066)	-	1,081,969	-	1,081,969	6,835	-	184,040	583	191,458	257,535	257,535	257,535	257,535	117,904	-	-		
39940	DAVIESS CO SHERIFF	1,734,529	2,902,799	3,890,149	2,094,985	2,054,847	3,952,269	442,086	(163)	441,923	(9,962)	-	1,070,721	-	1,070,721	6,764	-	182,127	577	189,468	254,858	254,858	254,858	254,858	116,679	-	-		
39944	HARDIN COUNTY SHERIFF	1,017,393	1,702,646	2,281,779	1,228,820	1,205,277	2,318,215	259,307	(96)	259,211	(5,843)	-	628,035	-	628,035	3,968	-	106,827	339	111,134	149,487	149,487	149,487	149,487	68,438	-	-		
39946	WARREN COUNTY SHERIFF	1,964,030	3,286,879	4,404,869	2,372,180	2,326,731	5,005,580	500,580	(185)	500,395	(11,280)	-	1,212,392	-	1,212,392	7,659	-	206,225	653	212,392	288,579	288,579	288,579	288,579	132,117	-	-		
39948	BOONE COUNTY SHERIFF	7,643,815	12,792,214	17,143,319	9,232,294	9,055,411	17,417,073	1,948,207	(719)	1,947,488	(43,899)	-	4,718,510	-	4,718,510	29,809	-	802,606	2,544	834,959	1,123,121	1,123,121	1,123,121	1,123,121	514,186	-	-		
39952	MADISON COUNTY SHERIFF	807,008	1,350,558	1,809,933	974,714	956,039	2,056,685	1,838,835	(76)	2,056,609	(4,635)	-	498,164	-	498,164	3,147	-	84,736	268	88,151	118,575	118,575	118,575	118,575	54,286	-	-		
39962	BULLITT CO SHERIFF	1,491,878	2,496,713	3,345,938	1,801,908	1,767,385	3,399,368	380,240	(140)	380,100	(8,568)	-	920,933	-	920,933	5,818	-	156,648	497	162,963	219,205	219,205	219,205	219,205	100,356	-	-		
A1156	CITY OF ANCHORAGE	286,540	479,536	642,643	346,087	339,456	652,906	73,032	(27)	73,005	(1,646)	-	176,881	-	176,881	1,117	-	30,087	96	31,300	42,102	42,102	42,102	42,102	19,275	-	-		
AB19	BELLEUE/DAYTON FIRE	960,103	1,606,768	2,153,290	1,159,624	1,137,407	2,187,675	244,705	(90)	244,615	(5,514)	-	592,669	-	592,669	3,744	-	100,811	320	104,875	141,070	141,070	141,070	141,070	64,584	-	-		
AC19	CAMPBELL CO FIRE DIST 1	37,016	622,583	834,346	449,326	440,717	94,817	(35)	94,782	(2,137)	(2,137)	-	229,645	-	229,645	1,451	-	39,062	123	40,636	54,661	54,661	54,661	54,661	25,025	-	-		
AD19	SOUTHERN CAMPBELL F DIST	356,555	596,708	799,671	430,651	422,400	812,440	90,876	(34)	90,842	(2,048)	-	220,101	-	220,101	1,390	-	37,439	119	38,948	52,389	52,389	52,389	52,389	23,985	-	-		
AS12	ALLEN CO AMBULANCE SVC	625,297	1,046,459	1,402,398	755,242	740,772	1,424,792	159,372	(59)	159,313	(3,591)	-	385,995	-	385,995	2,439	-	63,657	208	68,304	91,876	91,876	91,876	91,876	42,062	-	-		
AS20	WOODFORD CO FIRE DISTRICT	222,073	371,647	498,058	268,222	263,083	566,011	56,609	(21)	56,579	(1,275)	-	137,085	-	137,085	866	-	23,318	74	24,258	32,629	32,629	32,629	32,629	14,939	-	-		
B008	BURLINGTON FIRE PRO DIST	1,253,672	2,098,068	2,811,698	1,514,201	1,485,190	2,856,597	319,528	(118)	319,410	(7,200)	-	773,889	-	773,889	4,889	-	131,636	417	136,942	184,205	184,205	184,205	184,205	84,332	-	-		
B015	CITY OF HILLVIEW	539,881	903,511	1,210,828	652,075	639,581	1,230,163	137,601	(51)	137,550	(3,101)	-	333,267	-	333,267	2,105	-	56,688	180	58,723	79,326	79,326	79,326	79,326	36,317	-	-		
B045	CITY OF BELLEFONTE	124,860	208,958	280,032	150,807	147,918	284,504	31,823	(12)	31,811	(717)	-	77,076	-	77,076	487	-	13,110	42	13,639	18,346	18,346	18,346	18,346	8,399	-	-		
B256	BUECHEL FIRE PROTECT DIST	630,523	1,055,205	1,414,119	761,554	746,963	1,436,701	160,704	(59)	160,645	(3,621)	-	389,221	-	389,221	2,459	-	66,205	210	68,774	92,644	92,644	92,644	92,644	42,414	-	-		
B259	CITY OF LUDLOW	650,416	1,088,495	1,458,732	785,580	770,529	1,482,026	165,774	(61)	165,713	(3,735)	-	401,500	-	401,500	2,536	-	68,294	216	71,046	95,567	95,567	95,567	95,567	43,752	-	-		
B456	ANCHORAGE FIRE PROTECTION	907,461	1,518,670	2,035,226	1,096,642	1,075,043	2,312,288	231,288	(85)	231,203	(5,212)	-	560,174	-	560,174	3,539	-	99,125	302	99,125	133,335	133,335	133,335	133,335	61,043	-	-		
B656	LOUISVILLE AIRPORT AUTHORITY	2,046,123	3,424,264	4,588,983	2,471,332	2,423,984	4,662,262	521,503	(192)	521,311	(11,751)	-	1,263,067	-	1,263,067	7,979	-	214,844	681	223,504	300,641	300,641	300,641	300,641	137,639	-	-		
B956	LAKE DREAMLAND FIRE DIST	158,953	266,015	356,496	191,986	188,308	362,189	40,513	(15)	40,498	(913)	-	98,122	-	98,122	620	-	16,690	53	17,363	23,355	23,355	23,355	23,355	10,693	-	-		
C156	FAIRDALE FIRE DISTRICT	900,382	1,506,824	2,019,350	1,087,493	1,066,657	2,295,484	229,484	(85)	229,399	(5,171)	-	555,804	-	555,804	3,511	-	94,541	300	98,352	132,295	132,295	132,295	132,295	60,567	-	-		
C256	LOUISVILLE/JEFF CO METRO	137,137,321	229,504,498	307,567,478	165,636,149	162,462,707	312,478,887	34,932,688	(12,893)	34,939,795	(787,592)	-	84,654,571	-	84,654,571	534,806	-	14,399,515	45,641	14,979,962	20,149,874	20,149,874	20,149,874	20,149,874	9,224,988	-	-		
C356	INDIAN HILLS POLICE DEPT	256,690	429,580	575,696	310,033	304,093	584,889	65,423	(24)	65,399	(1,474)	-	158,454	-	158,454	1,001	-	28,039	85	28,039	37,716	37,716	37,716	37,716	17,267	-	-		
D024	CITY OF PEMBORKE	33,718	56,429	75,622	40,725	39,945	76,830	8,591	(3)	8,591	(194)	-	20,814	-	20,814	131	-	3,540	11	3,682	4,954	4,954	4,954	4,954	2,268	-	-		
D071	CITY OF LEWISBURG	40,950	68,531	91,841	49,460	48,512	93,308	10,437	(4)	10,433	(225)	-	25,278	-	25,278	164	-	4,300	14	4,474	6,017	6,017	6,017	6,017	2,755	-	-		
D998	CITY OF COAL RUN VILLAGE	116,647	194,962	261,276	140,707	138,011	265,448	29,692	(11)	29,681	(669)	-	71,913	-	71,913	450	-	12,222	39	12,222	17,117	17,117	17,117	17,117	7,836	-	-		
D108	SIMPSONVILLE RURAL FIRE	224,387	392,256	525,676	283,071	283,071	593,739	53,401	(22)	53,401	(1,346)	-	144,687	-	144,687	914	-	24,611	78	25,603	34,439	34,439	34,439	34,439	15,767	-	-		
G015	ZONETON FIRE PRO DIST	612,844	1,025,618	1,374,469	740,201	726,019	1,396,417	156,198	(58)	156,140	(3,520)	-	378,308	-	378,308	2,390	-	64,349	204	66,943	90,046	90,046	90,046	90,046	41,225	-	-		
CS06	SHELBY CO SUB FIRE DIST	64,907	108,625	145,572	78,396	76,894	147,896	16,547	(6)	16,537	(1,637)	-	40,067	-	40,067	253	-	8,815	22	7,090	9,537	9,537	9,537	9,537	4,266	-	-		
J002	CITY OF SCOTTSVILLE	155,767	260,883	349,530	188,138	184,533	354,929	39,701	(15)	39,686	(895)	-	96,155	-	96,155	607	-	16,356	52	17,015	22,887	22,887	22,887	22,887	10,478	-	-		
J003	CITY OF LAWRENCEBURG	540,735	904,941	1,212,745	653,107	640,594	1,232,111	137,819	(51)	137,768	(3,105)	-	333,795	-	333,795	2,109	-	59,607	180	59,607	79,451	79,451	79,451	79,451	36,375	-	-		
J007	CITY OF MIDDLESBORO	1,928,761	3,227,885	4,325,768	2,329,582	2,284,949	4,394,844	491,590	(181)	491,409	(11,077)	-	1,190,620	-	1,190,620	7,522	-	202,521	642	210,685	283,397	283,397	283,397	283,397	129,744	-	-		
J024	CITY OF HOPKINSVILLE	8,345,158	13,965,938	18,716,271	10,079,385	9,886,273	19,015,143	2,126,176	(785)	2,126,176	(47,927)	-	5,151,448	-	5,151,448	32,544	-	876,247	2,777	911,568	1,226,171	1,226,171	1,226,171	1,226,171	561,364	-	-		
J037	CITY OF FRANKFORT	7,569,819	12,668,378	16,977,363	9,142,920	8,967,750	17,248,467	1,929,347	(712)	1,928,635	(43,474)	-	4,672,833	-	4,672,833	29,521	-	794,836	2,519	826,876	1,112,249	1,112,249	1,112,249	1,112,249	509,209	-	-		
J040	CITY OF LANCASTER	249,572	417,668	559,732	301,436	295,660	568,670	63,685	(24)	63,669	(1,433)	-	154,060	-	154,060	973	-	26,205	83	27,261	36,670	36,670	36,670	36,670	16,788	-	-		
J059	KENTON COUNTY AIRPORT BD	7,126,375	11,926,259	15,982,821	8,607,324	8,442,415	16,238,043	1,816,325	(670)	1,815,655	(40,927)	-	4,399,096	-															



**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 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 Inflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		June 30, 2016 Net OPEB Liability	Discount Rate 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	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	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
K656	MCMAHAN FIRE PRO DIST 14	453,432	758,835	1,016,943	547,660	1,033,182	115,568	(43)	115,525	-	115,525	(2,604)	279,902	-	-	279,902	1,768	47,611	-	-	47,611	151	49,530	66,623	66,623	66,623	30,502	-	-
K659	CITY OF EDGEWOOD	1,468,147	2,437,000	3,292,717	1,773,247	1,739,273	374,192	(138)	374,054	-	374,054	(8,432)	906,284	-	-	906,284	5,725	154,157	-	-	154,157	488	160,370	215,718	215,718	215,718	98,759	-	-
K719	CENTRAL CAMPBELL CO FIRE	1,116,251	1,868,088	2,503,493	1,348,221	1,322,391	284,503	(105)	284,398	-	284,398	(6,411)	689,059	-	-	689,059	4,353	117,207	-	-	117,207	371	121,931	164,013	164,013	164,013	75,088	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	661,406	1,106,888	1,483,382	798,855	783,549	168,575	(62)	168,513	-	168,513	(3,799)	408,285	-	-	408,285	2,579	69,448	-	-	69,448	221	72,248	97,182	97,182	97,182	44,491	-	-
K856	HIGHVIEW FIRE DISTRICT	605,124	1,012,697	1,357,153	730,876	716,873	154,230	(57)	154,173	-	154,173	(4,475)	373,542	-	-	373,542	2,360	63,538	-	-	63,538	201	66,099	88,912	88,912	88,912	40,705	-	-
K859	CITY OF FORT MITCHELL	1,633,216	2,733,249	3,662,928	1,972,619	1,934,825	416,264	(154)	416,110	-	416,110	(9,380)	1,008,181	-	-	1,008,181	6,369	171,489	-	-	171,489	544	178,402	239,971	239,971	239,971	109,864	-	-
L001	ADAIR CO AMBULANCE SER	439,759	735,953	986,277	531,146	520,970	112,083	(41)	112,042	-	112,042	(2,526)	271,462	-	-	271,462	1,715	48,037	-	-	48,037	147	48,037	64,615	64,615	64,615	29,582	-	-
L005	CITY OF GLASGOW	2,704,758	4,526,515	6,066,150	3,266,840	3,204,250	616,038	(254)	615,784	-	615,784	(15,534)	1,669,641	-	-	1,669,641	10,548	284,001	-	-	284,001	900	295,449	397,416	397,416	397,416	181,945	-	-
L009	CITY OF PARIS	1,239,634	2,074,574	2,780,213	1,497,245	1,468,559	315,950	(117)	315,833	-	315,833	(7,119)	765,223	-	-	765,223	4,834	130,162	-	-	130,162	413	135,409	182,141	182,141	182,141	83,388	-	-
L015	CITY OF MT WASHINGTON	939,840	1,572,255	2,107,037	1,134,715	1,112,975	239,449	(88)	239,361	-	239,361	(5,396)	579,939	-	-	579,939	3,664	98,646	-	-	98,646	312	102,622	138,040	138,040	138,040	63,197	-	-
L025	CITY OF WINCHESTER	4,415,868	7,390,121	9,933,776	5,333,539	5,231,353	1,061,925	(415)	1,061,925	-	1,061,925	(25,361)	2,725,905	-	-	2,725,905	17,221	483,669	-	-	483,669	1,469	482,359	648,833	648,833	648,833	297,048	-	-
L031	EDMONSON CO AMBULANCE DIS	24,938	409,913	549,340	295,839	290,171	58,112	(23)	58,105	-	58,105	(6,245)	151,200	-	-	151,200	955	25,719	-	-	25,719	81	26,755	35,899	35,899	35,899	16,477	-	-
L035	CITY OF FLEMINGSBURG	211,610	354,138	474,593	255,586	250,689	48,172	(20)	48,154	-	48,154	(1,215)	130,627	-	-	130,627	825	22,219	-	-	22,219	71	23,115	31,092	31,092	31,092	14,234	-	-
L039	CITY OF WARSAW	90,381	151,223	202,660	109,139	107,048	205,896	(8)	205,888	-	205,888	(919)	55,780	-	-	55,780	6,708	9,488	-	-	9,488	30	9,870	13,277	13,277	13,277	6,078	-	-
L044	GREEN CO AMBULANCE SVC	282,879	429,938	589,577	317,509	311,425	67,001	(25)	67,001	-	67,001	(6,976)	162,275	-	-	162,275	1,025	27,612	-	-	27,612	87	28,714	38,625	38,625	38,625	17,684	-	-
L050	CITY OF MUNDYVILLE	94,061	157,413	210,957	113,608	111,432	23,974	(9)	23,965	-	23,965	(540)	58,064	-	-	58,064	367	9,876	-	-	9,876	31	10,274	13,820	13,820	13,820	6,327	-	-
L052	CITY OF EMINENCE	260,424	435,846	584,093	314,555	308,529	59,421	(24)	59,421	-	59,421	(1,496)	160,765	-	-	160,765	1,016	27,346	-	-	27,346	87	28,449	38,267	38,267	38,267	17,519	-	-
L057	CITY OF NICHOLASVILLE	5,002,077	8,371,166	11,218,509	6,041,571	5,925,820	1,274,898	(470)	1,274,828	-	1,274,828	(28,727)	3,087,771	-	-	3,087,771	19,507	525,222	-	-	525,222	1,665	546,394	734,966	734,966	734,966	336,481	-	-
L061	CITY OF BARBOURVILLE	310,586	519,778	696,574	375,130	367,943	79,160	(29)	79,160	-	79,160	(1,784)	191,724	-	-	191,724	1,211	32,612	-	-	32,612	104	33,927	45,635	45,635	45,635	20,892	-	-
L072	CITY OF EDDYVILLE	213,305	356,973	478,393	257,632	252,696	48,632	(20)	48,632	-	48,632	(1,225)	131,672	-	-	131,672	832	22,397	-	-	22,397	71	23,300	31,341	31,341	31,341	14,348	-	-
L073	CITY OF PADUCAH	8,102,329	13,559,555	18,171,662	9,786,093	9,598,601	1,861,837	(762)	1,861,837	-	1,861,837	(46,532)	4,604,308	-	-	4,604,308	31,997	850,570	-	-	850,570	2,697	885,044	1,190,492	1,190,492	1,190,492	545,030	-	-
L077	CITY OF SALYERSVILLE	138,814	232,311	311,329	167,662	164,450	35,380	(13)	35,367	-	35,367	(797)	85,690	-	-	85,690	541	14,576	-	-	14,576	46	15,163	20,396	20,396	20,396	9,338	-	-
L086	CITY OF TOMPKINSVILLE	346,700	580,216	777,569	418,749	410,726	78,986	(33)	78,986	-	78,986	(1,991)	214,017	-	-	214,017	1,352	36,404	-	-	36,404	116	37,872	50,941	50,941	50,941	23,322	-	-
L090	CITY OF NEW HAVEN	40,525	67,820	90,888	48,947	48,009	10,325	(4)	10,325	-	10,325	(233)	25,016	-	-	25,016	158	4,255	-	-	4,255	14	4,427	5,954	5,954	5,954	2,726	-	-
L107	CITY OF FRANKLIN	955,489	1,599,047	2,142,943	1,154,052	1,131,941	217,162	(90)	217,162	-	217,162	(5,487)	589,821	-	-	589,821	3,726	100,327	-	-	100,327	318	104,371	140,392	140,392	140,392	64,275	-	-
L108	SPENCER CO FIRE DIST	94,145	157,555	211,146	113,710	111,531	23,995	(9)	23,995	-	23,995	(541)	58,116	-	-	58,116	367	9,885	-	-	9,885	32	10,284	13,833	13,833	13,833	6,333	-	-
L110	CITY OF ELKTON	92,298	154,464	207,002	111,478	109,342	210,308	(9)	210,308	-	210,308	(530)	56,975	-	-	56,975	360	9,691	-	-	9,691	31	10,082	13,561	13,561	13,561	6,208	-	-
L119	ELSMERE FIRE PROTECTION	597,566	1,000,049	1,340,203	721,748	707,920	136,404	(56)	136,404	-	136,404	(3,432)	368,876	-	-	368,876	2,330	62,745	-	-	62,745	199	65,274	87,802	87,802	87,802	40,198	-	-
L136	EASTWOOD FIRE PROT DIST	770,212	1,288,979	1,727,409	970,272	912,449	174,993	(72)	174,923	-	174,923	(4,423)	475,450	-	-	475,450	3,004	80,873	-	-	80,873	256	84,133	113,169	113,169	113,169	51,811	-	-
L146	HARRIS CREEK FIRE DIST	1,720,194	2,878,899	3,877,671	2,077,671	2,059,865	438,432	(182)	438,250	-	438,250	(8,979)	1,061,872	-	-	1,061,872	6,708	180,622	-	-	180,622	572	187,902	252,751	252,751	252,751	115,715	-	-
L156	LINDON FIRE PROTECT DIST	1,375,094	2,301,272	3,084,020	1,640,855	1,629,035	313,267	(129)	313,267	-	313,267	(7,897)	848,843	-	-	848,843	5,363	144,386	-	-	144,386	457	150,206	202,046	202,046	202,046	92,540	-	-
L166	FERN CREEK FIRE PROT DIST	848,694	1,420,321	1,903,425	1,025,063	1,005,423	193,820	(80)	193,820	-	193,820	(4,874)	523,897	-	-	523,897	3,310	89,113	-	-	89,113	282	92,705	124,700	124,700	124,700	57,990	-	-
L176	PLEASURE RIDGE PARK FIRE	2,112,131	3,534,732	4,747,025	2,551,058	2,502,182	538,327	(198)	538,327	-	538,327	(12,130)	1,303,814	-	-	1,303,814	8,237	221,775	-	-	221,775	703	230,715	310,340	310,340	310,340	142,080	-	-
L196	WORTHINGTON FIRE DEPT	1,935,642	3,239,370	4,341,200	2,337,892	2,293,101	440,523	(182)	440,523	-	440,523	(11,117)	1,194,868	-	-	1,194,868	7,549	203,244	-	-	203,244	645	211,438	284,408	284,408	284,408	130,208	-	-
M014	CITY OF HARDINSBURG	136,226	227,979	305,524	161,383	160,320	34,720	(13)	34,720																				

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 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 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	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	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
V049	HARRISON CO FISCAL COURT	477,992	799,937	1,072,025	577,324	566,263	1,089,144	121,827	(45)	121,782	(2,745)	-	295,063	-	-	295,063	1,864	50,189	159	52,212	70,232	70,232	70,232	70,232	32,154	-	-	-	
V052	HENRY CO FISCAL COURT	275,515	461,084	617,916	332,770	326,395	627,283	70,221	(26)	70,195	(1,582)	-	170,075	-	-	170,075	1,074	28,929	92	30,095	40,482	40,482	40,482	40,482	18,533	-	-	-	
V054	HOPKINS CO FISCAL COURT	1,487,422	2,489,257	3,335,945	1,796,527	1,762,107	3,389,216	379,105	(140)	378,965	(8,542)	-	918,182	-	-	918,182	5,801	156,180	495	162,476	218,550	218,550	218,550	100,057	-	-	-	-	
V057	JESSAMINE CO FISCAL COURT	2,515,512	4,209,470	5,641,266	3,038,025	2,979,819	5,731,349	641,087	(237)	640,850	(14,446)	-	1,552,697	-	-	1,552,697	9,809	264,110	837	274,756	369,580	369,580	369,580	169,200	-	-	-	-	
V060	KNOTT CO FISCAL CT	285,458	477,725	640,217	344,780	338,174	650,441	72,756	(27)	72,729	(1,639)	-	176,213	-	-	176,213	1,113	29,973	95	31,181	41,943	41,943	41,943	19,202	-	-	-	-	
V062	LARUE CO FISCAL COURT	217,538	364,058	487,887	262,745	257,711	495,678	55,445	(20)	55,425	(1,249)	-	134,286	-	-	134,286	848	22,842	72	23,762	31,964	31,964	31,964	14,633	-	-	-	-	
V063	LAUREL COUNTY FISCAL COUR	433,495	725,470	972,230	523,581	513,549	987,755	110,486	(41)	110,445	(2,490)	-	267,596	-	-	267,596	1,691	45,517	144	47,352	63,694	63,694	63,694	29,160	-	-	-	-	
V067	LETCHER CO FISCAL COURT	490,780	821,340	1,100,708	592,771	581,414	1,118,284	125,087	(46)	125,041	(2,819)	-	302,958	-	-	302,958	1,914	51,532	163	53,609	72,112	72,112	72,112	33,014	-	-	-	-	
V070	LIVINGSTON CO FISCAL CT	257,357	430,696	577,192	310,838	304,883	586,408	65,593	(24)	65,569	(1,478)	-	158,866	-	-	158,866	1,004	27,023	85	28,112	37,814	37,814	37,814	17,312	-	-	-	-	
V072	LYON COUNTY FISCAL COURT	216,955	363,082	486,580	262,041	257,020	494,350	55,296	(20)	55,276	(1,246)	-	133,926	-	-	133,926	846	22,780	72	23,698	31,878	31,878	31,878	14,594	-	-	-	-	
V073	MCCRACKEN CO FISCAL COURT	3,782,514	6,330,180	8,483,308	4,568,567	4,481,037	8,618,774	964,063	(356)	963,707	(21,723)	-	2,334,937	-	-	2,334,937	14,751	397,167	1,259	413,177	555,772	555,772	555,772	254,443	-	-	-	-	
V076	MADISON CO FISCAL COURT	731,080	1,223,490	1,639,645	883,008	866,090	1,665,828	186,333	(69)	186,264	(4,199)	-	451,294	-	-	451,294	2,851	76,764	243	79,858	107,419	107,419	107,419	49,179	-	-	-	-	
V078	MARION CO FISCAL COURT	338,678	566,791	759,577	409,060	401,223	771,707	86,320	(32)	86,288	(1,945)	-	209,065	-	-	209,065	1,321	35,561	113	36,995	49,763	49,763	49,763	22,782	-	-	-	-	
V079	MARSHALL CO FISCAL COURT	1,772,589	2,966,494	3,975,509	2,140,955	2,099,936	4,038,992	451,786	(167)	451,619	(10,180)	-	1,094,215	-	-	1,094,215	6,913	186,123	590	193,626	260,450	260,450	260,450	119,239	-	-	-	-	
V081	MASON CO FISC CT	458,969	768,102	1,029,362	554,348	543,728	1,045,799	116,979	(43)	116,936	(2,636)	-	283,321	-	-	283,321	1,790	48,192	153	50,135	67,437	67,437	67,437	30,874	-	-	-	-	
V083	MENIFFE CO FISCAL COURT	184,430	308,332	413,207	222,527	218,263	419,805	46,941	(17)	46,941	(1,058)	-	113,731	-	-	113,731	718	19,345	61	20,124	27,071	27,071	27,071	12,394	-	-	-	-	
V087	MONTGOMERY CO FISCAL CT	623,257	1,043,045	1,397,823	752,778	738,355	1,420,144	158,852	(59)	158,793	(3,579)	-	384,735	-	-	384,735	2,431	65,442	208	68,081	91,576	91,576	91,576	41,925	-	-	-	-	
V088	MORGAN CO FISCAL CT	144,604	242,000	324,313	174,654	171,308	329,492	36,856	(14)	36,842	(830)	-	89,264	-	-	89,264	564	15,795	48	15,843	21,247	21,247	21,247	9,278	-	-	-	-	
V090	NELSON CO FISCAL CT	1,154,009	1,931,278	2,588,178	1,393,827	1,367,122	2,629,507	294,127	(109)	294,018	(6,628)	-	712,367	-	-	712,367	4,500	121,172	384	126,056	169,561	169,561	169,561	77,628	-	-	-	-	
V093	OLDHAM CO FISCAL COURT	3,225,077	5,397,289	7,233,107	3,895,288	3,820,658	7,348,609	821,987	(303)	821,684	(18,522)	-	1,990,833	-	-	1,990,833	12,577	338,635	1,073	352,285	473,868	473,868	473,868	216,945	-	-	-	-	
V094	OWEN COUNTY FISCAL COURT	141,502	236,808	317,356	170,907	167,633	322,423	36,065	(13)	36,052	(813)	-	87,349	-	-	87,349	552	14,858	47	15,457	20,791	20,791	20,791	9,519	-	-	-	-	
V096	PENDLETON CO FISCAL COURT	316,119	529,037	708,982	381,812	374,497	720,303	80,540	(30)	80,540	(1,815)	-	195,139	-	-	195,139	1,233	33,193	105	34,531	46,448	46,448	46,448	21,265	-	-	-	-	
V100	PULASKI CO FISCAL CT	2,178,955	3,646,564	4,886,896	2,631,769	2,581,347	4,964,932	555,358	(205)	555,153	(12,514)	-	1,345,064	-	-	1,345,064	8,497	228,792	725	238,014	320,158	320,158	320,158	146,574	-	-	-	-	
V103	ROWAN CO FISCAL COURT	810,772	1,356,857	1,818,375	979,260	960,498	1,847,412	206,644	(76)	206,568	(4,656)	-	500,488	-	-	500,488	3,162	85,132	269	88,563	119,129	119,129	119,129	54,539	-	-	-	-	
V105	SCOTT CO FISCAL CT	5,522,249	9,241,692	12,385,134	6,669,840	6,542,052	12,582,907	1,407,476	(519)	1,406,957	(31,715)	-	3,408,872	-	-	3,408,872	21,536	579,840	1,837	603,213	811,396	811,396	811,396	371,472	-	-	-	-	
V106	SHELBY CO FISCAL COURT	3,331,685	5,575,701	7,472,204	4,024,051	3,946,953	7,591,524	848,846	(313)	848,846	(19,134)	-	2,056,642	-	-	2,056,642	12,993	349,829	1,109	363,931	489,532	489,532	489,532	224,117	-	-	-	-	
V107	SIMPSON CO FISCAL COURT	508,672	851,282	1,140,834	614,380	602,609	1,159,051	129,647	(48)	129,599	(2,921)	-	314,002	-	-	314,002	1,984	53,411	170	55,565	74,740	74,740	74,740	34,217	-	-	-	-	
V108	SPENCER CO TREASURER	819,619	1,371,663	1,838,216	989,946	970,979	1,867,570	208,899	(77)	208,822	(4,707)	-	505,949	-	-	505,949	3,196	86,061	272	89,529	120,428	120,428	120,428	55,134	-	-	-	-	
V109	TAYLOR COUNTY FISCAL COUR	354,930	593,988	796,026	428,689	420,475	808,737	90,462	(33)	90,429	(2,038)	-	219,097	-	-	219,097	1,384	37,268	118	38,770	52,151	52,151	52,151	23,876	-	-	-	-	
V112	TRIMBLE CO FISCAL COURT	76,288	127,671	171,097	92,142	90,376	173,829	19,444	(7)	19,437	(458)	-	47,093	-	-	47,093	298	8,010	26	8,334	11,209	11,209	11,209	5,132	-	-	-	-	
V113	UNION COUNTY FISCAL COURT	203,524	340,605	456,458	245,819	241,109	463,747	51,873	(19)	51,854	(1,169)	-	125,635	-	-	125,635	794	22,231	67	22,904	29,904	29,904	29,904	13,691	-	-	-	-	
V118	WASHINGTON CO FISC COURT	377,593	631,916	846,854	456,061	447,324	860,377	96,238	(36)	96,202	(2,169)	-	233,087	-	-	233,087	1,473	39,648	126	41,247	55,480	55,480	55,480	25,400	-	-	-	-	
V119	CITY OF HIGHLAND HEIGHTS	596,909	998,950	1,338,730	720,954	707,141	1,360,107	152,136	(56)	152,080	(3,428)	-	368,471	-	-	368,471	2,328	62,676	199	65,203	87,705	87,705	87,705	40,153	-	-	-	-	
V120	WOODFORD CO FISCAL COURT	866,694	1,450,445	1,943,795	1,046,803	1,026,748	1,974,835	220,897	(82)	220,815	(4,978)	-	535,008	-	-	535,008	3,380	91,003	289	94,672	127,345	127,345	127,345	58,301	-	-	-	-	
V159	CITY OF ERLANGER	3,739,282	6,257,829	8,386,349	4,516,351	4,429,821	8,520,267	952,692	(352)	952,692	(21,475)	-	2,308,250	-	-	2,308,250	14,582	392,627	1,244	408,453	549,420	549,420	549,420	251,535	-	-	-	-	
V171	CITY OF ADAIRVILLE	38,381	64,232	86,080	46,357	45,469	87,455	9,782	(4)	9,778	(20)	-	23,693	-	-														

**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 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 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	<u>133,024</u>	<u>4,688</u>	<u>117,310</u>	<u>50,743</u>
Employer Contributions on the Statement of Changes in Plan Net Position	<u>133,024</u>	<u>4,688</u>	<u>117,310</u>	<u>50,743</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Initial trend starting at 5.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 2 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 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.