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GASB STATEMENT NO. 68 REPORT
FOR THE
COUNTY EMPLOYEES RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 2016





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

February 27, 2017

Board of Directors
Kentucky Retirement System
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

Ladies and Gentlemen:

Presented in this report is information to assist County Governments in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 as a result of its participation in the County Employees Retirement System. GASB Statement No. 68 establishes accounting and financial reporting requirements for governmental employers who provide pension benefits to their employees through a trust. This report has been prepared as of June 30, 2016 (Measurement Date), for a fiscal year ending up to June 30, 2017 (Reporting Date).

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2015 (Valuation Date). The valuation was based upon data, furnished by the Executive Director and the Kentucky Retirement Systems staff, concerning active, inactive and retired members along with pertinent financial information.

To the best of our knowledge, this report is complete and accurate. The necessary calculations were performed by, and under the supervision of, independent actuaries who are members of the American Academy of Actuaries with experience in performing valuations for public retirement systems.

The calculations were prepared in accordance with the principles of practice prescribed by the Actuarial Standards Board, and, in our opinion, meet the requirements of GASB 68.

The actuarial calculations were performed by qualified actuaries according to generally accepted actuarial procedures and methods. The calculations are based on the current provisions of the System, and on actuarial assumptions that are, individually and in the aggregate, internally consistent and reasonably based on the actual experience of the System. In addition, the calculations were completed in compliance with the laws governing the System. The undersigned are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

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Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Todd B. Green' followed by a horizontal line.

Todd B. Green ASA, FCA, MAAA
Principal and Consulting Actuary

A handwritten signature in blue ink that reads 'Beverly V. Bailey'.

Beverly V. Bailey, ASA, EA, FCA, MAAA
Senior Actuary

TBG/bvb



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**REPORT OF THE ANNUAL GASB STATEMENT NO. 68
REQUIRED INFORMATION FOR THE
COUNTY EMPLOYEES RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 2016**

SECTION I – SUMMARY OF COLLECTIVE AMOUNTS

	Non- Hazardous	Hazardous
Valuation Date (VD):	June 30, 2015	June 30, 2015
Measurement Date (MD):	June 30, 2016	June 30, 2016
Single Equivalent Interest Rate (SEIR):		
Long-Term Expected Rate of Return	7.50%	7.50%
Municipal Bond Index Rate	N/A	N/A
Fiscal Year in which Plan’s Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A
Single Equivalent Interest Rate	7.50%	7.50%
Net Pension Liability(Beginning of Year):		
Total Pension Liability (TPL)	\$ 10,740,325,421	\$ 3,613,307,547
Fiduciary Net Position (FNP)	<u>6,440,799,856</u>	<u>2,078,201,667</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 4,299,525,565	\$ 1,535,105,880
FNP as a percentage of TPL	59.97%	57.52%
Net Pension Liability(End of Year):		
Total Pension Liability (TPL)	\$ 11,065,012,656	\$ 3,726,115,488
Fiduciary Net Position (FNP)	<u>6,141,394,419</u>	<u>2,010,174,047</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 4,923,618,237	\$ 1,715,941,441
FNP as a percentage of TPL	55.50%	53.95%
Pension Expense (PE):	\$670,838,017	\$194,217,464
Deferred Outflows of Resources:	\$745,192,686	\$267,971,487
Deferred Inflows of Resources:	\$0	\$0



SECTION II – INTRODUCTION

The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), “Accounting and Financial Reporting for Pensions”, in June 2012. GASB 68’s effective date for employers is the first fiscal year beginning after June 15, 2014. This report, prepared as of June 30, 2016 (the Measurement Date), presents information to assist the Kentucky Retirement System in providing the required information under GASB 68 to the participating employers of the County Employees Retirement System (CERS). Much of the material provided in this report is based on the results of the GASB 67 report for the County Employees’ Retirement System.

GASB 68 divorces accounting and funding, creating disclosure and reporting requirements that may or may not be consistent with the basis used for funding the Plan.

The NPL shown in the GASB Statement No. 67 Report for the CERS as of June 30, 2016 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

Pension Expense includes amounts for service cost (the normal cost under the Entry Age Normal actuarial cost method for the year), interest on the Total Pension Liability (TPL), changes in benefit structure, amortization of increases/decreases in liability due to actuarial experience and actuarial assumption changes, and amortization of investment gains/losses. The actuarial experience and assumption change impacts are amortized over the average expected remaining service life of the Plan membership as of the Measurement Date, and investment gains/losses are amortized over five years. The development of the collective PE is shown in Section V.

The unrecognized portions of each year’s experience, assumption changes and investment gains/losses are used to develop deferred inflows and outflows, which also must be included in the employer’s financial statements. The development of the collective deferred inflows and outflows is shown in Section III.

These collective amounts have been allocated based on actual contributions made to CERS during the measurement period to determine the proportionate share to each participating employer. Schedule A of this report shows the total amount of employer contributions for the year ending June 30, 2016 from each participating employer and the proportionate share percentages that have been determined based on these contributions.

Based on these percentages we have determined the proportionate share amounts of the NPL, PE and Deferred Inflows and Outflows for each participating employer. These amounts are shown in Schedule B.



Section I of this report is a summary of the principal results of the collective amounts under GASB 68. Section III and Section IV provides the results of all the necessary calculations, presented in the order laid out in GASB 68 for note disclosure and Required Supplementary Information (RSI).



SECTION III – FINANCIAL STATEMENT NOTES

The material presented herein will follow the order presented in GASB 68. Paragraph numbers are provided for ease of reference. Amounts are shown in aggregate.

Paragraph 74: The information required to be prepared by KRS and/or the individual employer.

Paragraph 75: The information required to be prepared by the individual employer.

Paragraphs 76(a) - (b): The information required is to be supplied by KRS.

Paragraph 77: This paragraph requires information regarding the actuarial assumptions used to measure the TPL. The actuarial assumptions utilized in developing the TPL are outlined in Schedule D. The total pension liability was determined by an actuarial valuation as of June 30, 2016 using standard roll-forward techniques, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25 percent
Salary increases	4.00 percent, average, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

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 1 year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back 4 years for males) is used for the period after disability retirement. There is some margin in the current mortality tables for possible future improvement in mortality rates and that margin will be reviewed again when the next experience investigation is conducted.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2008 – June 30, 2013.

Paragraph 78:

- (a) Discount rate:** The discount rate used to measure the total pension liability was 7.50%
- (b) Projected cash flows:** The projection of cash flows used to determine the discount rate assumed that local employers would contribute the actuarially determined contribution rate



of projected compensation over the remaining 27 year amortization period of the unfunded actuarial accrued liability. The actuarial determined contribution rate is adjusted to reflect the phase in of anticipated gains on actuarial value of assets over the first four years of the projection period.

- (c) **Long term rate of return:** The long-term expected return on plan assets is reviewed as part of the regular experience studies prepared every five years for the System. The most recent analysis, performed for the period covering fiscal years 2008 through 2013 is outlined in a report dated April 30, 2014. Several factors are considered in evaluating the long-term rate of return assumption including long term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.
- (d) **Municipal bond rate:** the discount rate determination does not use a municipal bond rate.
- (e) **Periods of projected benefit payments:** projected future benefit payments for all current plan members were projected through 2117.



(f) **Assumed Asset Allocation:** The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Combined Equity	44%	5.40%
Combined Fixed Income	19	1.50
Real Return (Diversified Inflation Strategies)	10	3.50
Real Estate	5	4.50
Absolute Return (Diversified Hedge Funds)	10	4.25
Private Equity	10	8.50
Cash Equivalent	<u>2</u>	-0.25
Total	100%	



(g) Sensitivity Analysis: This paragraph requires disclosure of the sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the System, calculated using the discount rate of percent, as well as what the System’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate for non-hazardous and (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate for hazardous:

Non-Hazardous

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
System’s net pension liability	\$6,135,625,606	\$4,923,618,237	\$3,884,686,628

Hazardous

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
System’s net pension liability	\$2,155,722,903	\$1,715,941,441	\$1,353,197,862

Paragraph 80(a): This paragraph requires disclosure of the employer’s proportionate share of the collective NPL and if an employer has a special funding situation, the portion of the non-employer contributing entities’ proportionate share of the collective NPL that is associated with the employer. These amounts are shown in Schedule B.

Paragraph 80(b): This paragraph requires disclosure of the employer’s proportion of the collective NPL and the change in the proportion since the prior measurement date. These amounts are shown in Schedule B.

Paragraph 80(c): June 30, 2015 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2016 using standard roll forward techniques. The roll forward calculation adds the annual normal cost (also called the service cost), subtracts the actual



benefit payments and refunds for the plan year and then applies the expected investment rate of return for the year. Please refer to the GASB Statement No. 67 Report for the CERS as of June 30, 2016 for the rollforward procedure used to determine the TPL as of June 30, 2016.

Paragraphs 80(d)-(e): Since the prior measurement date, the demographic and economic assumptions that affect the measurement of the total pension liability have not been updated.

Paragraph 80(f): There were no changes between the measurement date of the collective net pension liability and the employer’s reporting date.

Paragraph 80(g): Please see Section V of the report for the development of the collective Pension expense. PE for each employer is shown in Schedule B.

Paragraph 80(h): Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce pension expense they are labeled deferred inflows. If they will increase pension expense they are labeled deferred outflows. As noted in the previous section, the amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive System members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five year period.

The table below provide a summary of the deferred inflows and outflows as of the Measurement Date. The allocation of deferred inflows and outflows is provided in Schedule B.

	Non-Hazardous		Hazardous	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$21,495,303	\$0	\$24,748,425	\$0
Changes of assumptions	260,826,993	0	98,467,954	0
Net difference between projected and actual earnings on plan investments	462,870,390	0	144,755,108	0
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$745,192,686</u>	<u>\$0</u>	<u>\$267,971,487</u>	<u>\$0</u>



Paragraph 80(i): The collective amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Amounts to be recognized in Fiscal Years Following the Reporting Date		
	Non-Hazardous	Hazardous
Year 1	\$276,801,770	\$70,340,614
Year 2	185,187,252	70,340,616
Year 3	180,371,266	94,755,880
Year 4	102,832,398	32,534,377
Year 5	0	0
Thereafter	0	0

Paragraph 80(j): The amount of revenue recognized for the support provided by non-employ contributing entities for the participating employers. There are no non-employer contributing entities.



SECTION IV – REQUIRED SUPPLEMENTARY INFORMATION

There are several tables of Required Supplementary Information (RSI) that need to be included in the System's financial statements:

Paragraphs 81(a) and (b): The required tables are provided in Schedule A and the information is as of the Measurement Dates.

Paragraph 82: Information about factors that significantly affect trends in the amounts reported in the schedules required by paragraph 81 should be presented as notes to the schedule. At this point only two years are being reported, but comments on additional years will be added as they occur.

Changes of benefit terms: The following changes were made by the Kentucky Legislature and reflected in the valuation performed as of June 30 listed below:

2009: A new benefit tier for members who first participate on or after September 1, 2008 was introduced which included the following changes:

1. Tiered Structure for benefit accrual rates
2. New retirement eligibility requirements
3. Different rules for the computation of final average compensation

2014: As cash balance plan was introduced for member whose participation date is on or after January 1, 2014

Changes of assumption: The following changes were made by the Kentucky Legislature and reflected in the valuation performed as of June 30 listed below:

2015

- The assumed investment rate of return was decreased from 7.75% to 7.50%.
- The assumed rate of inflation was reduced from 3.50% to 3.25%.
- The assumed rate of wage inflation was reduced from 1.00% to 0.75%.
- Payroll growth assumption was reduced from 4.50% to 4.00%.
- 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 1 year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back 4 years for males) is used for the period after disability



retirement. There is some margin in the current mortality tables for possible future improvement in mortality rates and that margin will be reviewed again when the next experience investigation is conducted.

- The assumed rates of Retirement, Withdrawal and Disability were updated to more accurately reflect experience.

Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates are determined on an annual basis beginning with the fiscal year ending 2018, determined as of July 1, 2016. The amortization period of the unfunded liability has been reset as of July 1, 2013 to a closed 30-year period. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	27 years
Asset valuation method	5-year smoothed market
Inflation	3.25 percent
Salary increase	4.00, average, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation



SECTION V – PENSION EXPENSE

As noted earlier, the Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. To this is added interest on the TPL at the rate of return in effect as of the prior measurement date.

The next three items refer to any changes that occurred in the TPL (i.e., actuarial accrued liability (AAL) under EAN) due to:

1. Benefit changes,
2. Actual versus expected experience or
3. Changes in actuarial assumptions.

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2016 there were no benefit changes to be recognized.

The remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended this number is 9.02 for non-hazardous and 6.99 for hazardous. The remaining service life of the inactive members is, of course, zero. The figure to use for the amortization is the weighted average of these two amounts, or 3.41 for non-hazardous and 3.23 for hazardous.

Calculation of Weighted Average Years of Working Lifetime

Non-Hazardous

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	80,852	9.02
b. Inactive Members	132,830	0.00
c. Total	213,682	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		3.41



Hazardous

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	9,172	6.99
b. Inactive Members	10,690	0.00
c. Total	19,862	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		3.23

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership. For the year ended June 30, 2016, there was no change due to actual versus expected experience for both the Non-Hazardous and Hazardous systems.

The last items under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, similar to the way experience gains and losses are recognized. As of June 30, 2016 these amounts are \$0 for Non-Hazardous and for Hazardous systems.

Member contributions for the year and projected earnings on the FNP at the discount rate serve to reduce the expense.

One-fifth of current-period difference between actual and projected earnings on the FNP is recognized in the pension expense. These amounts are shown in the table on the following page for the Non-Hazardous and Hazardous Retirement Systems. For the year ended June 30, 2016 these amounts were \$514,161,982 for the Non-Hazardous system and \$162,671,893 for the Hazardous system. \$102,832,396 and \$32,534,379 will be recognized in pension expense for the Non-Hazardous and Hazardous system respectively. \$411,329,586 and \$130,137,514 will be deferred outflows of resources for the Non-Hazardous and Hazardous system respectively



Investment Earnings (Gain)/Loss as of June 30, 2016			
	Non-Hazardous	Hazardous	
a	Expected asset return rate	7.50%	7.50%
b	Beginning of year market value assets (BOY)	\$ 6,440,799,856	\$ 2,078,201,665
c	Adjustment to BOY market value of assets	2	21
d	BOY market value assets	6,440,799,858	2,078,201,686
e	End of year market value assets (EOY)	6,141,394,419	2,010,174,047
f	Expected return on BOY for plan year (a x d)	482,059,989	155,865,127
	External Cash Flow		
	Contributions - employer	284,105,557	105,713,184
	Contributions - member	141,673,903	52,972,133
	Refunds of contributions	(13,753,560)	(2,879,097)
	Benefits paid	(651,246,585)	(213,448,140)
	Admin expenses	(19,385,046)	(1,366,150)
	Other changes	0	0
g	Total net external cash flow	(258,605,731)	(59,008,070)
h	Expected return on net cash flow (a x 0.5 x g)	(9,697,715)	(2,212,803)
i	Projected earnings for plan year (f + h)	473,362,274	153,652,324
j	Net investment income (e - d - g)	(40,799,708)	(9,019,569)
	Investment earnings (gain)/loss (i - j)	514,161,982	162,671,893

The current year portions of previously determined experience, assumption, and earnings amounts, recognized as deferred inflows and outflows are included. Deferred outflows are added to the PE and deferred inflows are subtracted from the PE. Finally administrative expenses and other miscellaneous items are included.



The calculation of the collective Pension Expense for the year ended June 30, 2016 for the non-hazardous and hazardous for the System is shown in the following table.

Collective Pension Expense Determined as of the Measurement Date		
	Non-Hazardous	Hazardous
Service Cost	\$209,100,479	\$66,249,383
Interest on the TPL and Cash Flow	\$780,586,901	\$262,885,795
Current-period benefit changes	\$0	\$0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	\$0	\$0
Expensed portion of current-period changes of assumptions	\$0	\$0
Member contributions	(\$141,673,903)	(\$52,972,133)
Projected earnings on plan investments	(\$473,362,274)	(\$153,652,324)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$102,832,396	\$32,534,379
Administrative expense	\$19,385,046	\$1,366,150
Other*	(\$2)	(\$21)
Recognition of beginning deferred outflows of resources as pension expense	\$186,968,408	\$42,783,464
Recognition of beginning deferred inflows of resources as pension expense	(\$12,999,034)	(\$4,977,229)
Pension Expense	<u>\$670,838,017</u>	<u>\$194,217,464</u>

* Prior Year Adjustment



SCHEDULE A

Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
JUDL ADM OFF OF THE COURT	20025	\$ 7,204,779	2.53595%	2.53565%	0.00031%
JEFFERSON CO CLERK	39931	1,293,764	0.45538%	0.32676%	0.12862%
JEFFERSON CO SHERIFF	39932	229,128	0.08065%	0.08078%	(0.00013)%
KENTON CO COURT CLERK	39933	149,247	0.05253%	0.05496%	(0.00242)%
KENTON CO SHERIFF	39934	49,378	0.01738%	0.01795%	(0.00057)%
CAMPBELL COUNTY CLERK	39935	109,470	0.03853%	0.04075%	(0.00221)%
CAMPBELL CO SHERIFF	39936	44,041	0.01550%	0.02176%	(0.00626)%
FAYETTE CO CLERK	39937	381,038	0.13412%	0.13927%	(0.00515)%
FAYETTE CO SHERIFF	39938	245,780	0.08651%	0.08241%	0.00410%
DAVISS CO CLERK	39939	126,345	0.04447%	0.04529%	(0.00082)%
DAVISS CO SHERIFF	39940	(17,935)	-0.00631%	0.01294%	(0.01925)%
PIKE CO CLERK	39941	76,969	0.02709%	0.02862%	(0.00153)%
PIKE CO SHERIFF	39942	80,477	0.02833%	0.04115%	(0.01282)%
HARDIN COUNTY CLERK OFFIC	39943	126,652	0.04458%	0.04707%	(0.00249)%
HARDIN COUNTY SHERIFF	39944	48,980	0.01724%	0.01804%	(0.00079)%
WARREN COUNTY CLERKS OFF	39945	122,074	0.04297%	0.04953%	(0.00656)%
WARREN COUNTY SHERIFF	39946	225,719	0.07945%	0.08026%	(0.00081)%
BOONE COUNTY CLERK	39947	121,487	0.04276%	0.04303%	(0.00027)%
BOONE COUNTY SHERIFF	39948	52,326	0.01842%	0.01797%	0.00045%
CHRISTIAN COUNTY CLERK	39949	59,319	0.02088%	0.02036%	0.00052%
CHRISTIAN COUNTY SHERIFF	39950	192,506	0.06776%	0.06550%	0.00226%
MADISON COUNTY CLERK	39951	111,098	0.03910%	0.04020%	(0.00110)%
MADISON COUNTY SHERIFF	39952	32,177	0.01133%	0.01172%	(0.00039)%
BULLITT COUNTY CLERK	39961	102,417	0.03605%	0.03792%	(0.00187)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
BULLITT CO SHERIFF	39962	67,936	0.02391%	0.02329%	0.00062%
BRECKINRIDGE CO ATTORNEY	014A	1,651	0.00058%	0.00071%	(0.00013)%
HENDERSON CO TOURIST COMM	A051	9,219	0.00324%	0.00334%	(0.00010)%
HOUSING AUTH OF PADUCAH	A073	128,356	0.04518%	0.04100%	0.00418%
MORGANFIELD HOUSING AUTH	A113	4,750	0.00167%	0.00279%	(0.00112)%
CITY OF ANCHORAGE	A156	45,476	0.01601%	0.01838%	(0.00237)%
BELLEVUE/DAYTON FIRE	AB19	3,462	0.00122%	0.00122%	(0.00000)%
BURLINGTON FIRE PRO DIST	B008	5,139	0.00181%	0.00172%	0.00009%
HOUSING AUTHORITY OF CATLETTSBURG	B010	25,151	0.00885%	0.00408%	0.00477%
CITY OF HILLVIEW	B015	38,162	0.01343%	0.01342%	0.00001%
PENNYRILE EMER ASST CTR	B017	19,905	0.00701%	0.00565%	0.00136%
W KY ED COOPERATIVE	B018	45,953	0.01617%	0.01563%	0.00054%
OWENSBORO/DAV CO ECO DEV	B030	44,199	0.01556%	0.01449%	0.00107%
GTR FLEMING CO WATER COMM	B035	12,141	0.00427%	0.00417%	0.00011%
CITY OF HICKMAN	B038	51,441	0.01811%	0.02308%	(0.00497)%
HOUSING AUTH OF MAYFIELD	B042	53,136	0.01870%	0.01957%	(0.00087)%
GRAYSON CO CONSERV DIST	B043	2,941	0.00104%	0.00096%	0.00008%
CITY OF BELLEFONTE	B045	286	0.00010%	0.00000%	0.00010%
CITY OF HARLAN	B048	108,867	0.03832%	0.03595%	0.00237%
HENDERSON CITY/CO PLANNIN	B051	35,006	0.01232%	0.01389%	(0.00157)%
HENRY CO WATER DIST #2	B052	99,013	0.03485%	0.03140%	0.00345%
CITY OF NORTONVILLE	B054	10,762	0.00379%	0.00511%	(0.00133)%
JOHNSON CO FISCAL COURT	B058	199,678	0.07028%	0.07286%	(0.00258)%
KNOX CO UTILITIES COMM	B061	30,807	0.01084%	0.01195%	(0.00111)%
LAKE BARKLEY TOUR COMM	B072	2,724	0.00096%	0.00077%	0.00019%
MARION CO WATER DISTRICT	B078	32,782	0.01154%	0.01188%	(0.00034)%
N MERCER WATER DISTRICT	B084	48,601	0.01711%	0.01783%	(0.00072)%
MONTGOMERY CO FIRE DIST	B087	291,509	0.10261%	0.10042%	0.00218%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
KY RIVER REGIONAL JAIL	B097	61,115	0.02151%	0.00429%	0.01722%
PIKE CO SENIOR CITIZEN PR	B098	40,651	0.01431%	0.01163%	0.00268%
CITY OF SCIENCE HILL	B100	4,856	0.00171%	0.00417%	(0.00246)%
RUSSELL CO AMBULANCE SER	B104	61,127	0.02152%	0.02094%	0.00058%
NORTH SHELBY WATER CO	B106	53,507	0.01883%	0.01822%	0.00061%
CAMPBELL/TAYLOR CO I D A	B109	10,224	0.00360%	0.00351%	0.00009%
UNION CO ECONOMIC DEVELOP	B113	4,104	0.00144%	0.00000%	0.00144%
MONTICELLO/WAYNE TELE BOA	B116	13,336	0.00469%	0.00400%	0.00069%
WHITLEY CO CONSERV DIST	B118	9,950	0.00350%	0.00353%	(0.00002)%
HOPKINS-CHRIST CO PLANNIN	B124	99,605	0.03506%	0.03714%	(0.00208)%
LOU POLICE RETIRE FUND	B156	11,042	0.00389%	0.00395%	(0.00006)%
HOUSING AUTH OF BENTON	B179	21,269	0.00749%	0.00736%	0.00013%
RIVERPARK CTR OWENSBORO	B230	59,548	0.02096%	0.02140%	(0.00044)%
BUECHEL FIRE PROTECT DIST	B256	3,573	0.00126%	0.00129%	(0.00003)%
CITY OF LUDLOW	B259	53,972	0.01900%	0.01768%	0.00132%
CITY OF DOUGLASS HILLS	B356	9,167	0.00323%	0.00314%	0.00008%
ANCHORAGE FIRE PROTECTION	B456	7,273	0.00256%	0.00232%	0.00024%
LOUISVILLE AIRPORT AUTHOR	B656	802,046	0.28231%	0.28892%	(0.00661)%
LEGAL AID SOCIETY INC	B756	221,406	0.07793%	0.07579%	0.00214%
JEFF CO SOIL/CONSER DIST	B856	4,512	0.00159%	0.00162%	(0.00003)%
LAKE DREAMLAND FIRE DIST	B956	3,597	0.00127%	0.00125%	0.00002%
WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	C025	11,859	0.00417%	0.00419%	(0.00002)%
JONATHAN CREEK WATER DIST	C079	28,251	0.00994%	0.00692%	0.00303%
CITY OF JEFFERSONVILLE	C087	18,697	0.00658%	0.00000%	0.00658%
CITY OF SIMPSONVILLE	C106	73,605	0.02591%	0.02366%	0.00224%
HOUSING AUTH OF CORBIN	C118	37,064	0.01305%	0.01415%	(0.00110)%
HOUSING AUTH OF OWENSBORO	C230	125,534	0.04419%	0.04395%	0.00023%
LOUISVILLE/JEFF CO METRO	C256	16,435,137	5.78487%	5.82625%	(0.04138)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
CALDWELL CO WATER DISTRIC WINCHESTER-CLARK COUNTY TOURISM	D017	23,222	0.00817%	0.00835%	(0.00018)%
CITY OF PLEASUREVILLE	D025	8,198	0.00289%	0.00285%	0.00003%
CITY OF LEWISBURG	D052	2,801	0.00099%	0.00099%	(0.00001)%
NORTH MARSHALL WATER DIST	D071	18,210	0.00641%	0.00659%	(0.00018)%
GTR H/MERCER PL&ZONING CO	D079	47,967	0.01688%	0.01570%	0.00118%
CITY OF COAL RUN VILLAGE	D084	6,177	0.00217%	0.00218%	(0.00001)%
UNION CO WATER DISTRICT	D098	2,063	0.00073%	0.00000%	0.00073%
WHITLEY CO WATER DIST	D113	26,384	0.00929%	0.00928%	0.00001%
WESTERN FLEMING WATER DIS	D118	19,874	0.00700%	0.00725%	(0.00025)%
SHELBY CO SUB FIRE DIST	D135	20,635	0.00726%	0.00536%	0.00190%
ADAIR CO BD OF EDUCATION	GS06	4,579	0.00161%	0.00163%	(0.00002)%
CITY OF SCOTTSVILLE	J001	373,717	0.13154%	0.12742%	0.00412%
CITY OF LAWRENCEBURG	J002	189,422	0.06667%	0.06497%	0.00170%
BALLARD CO BD OF ED	J003	231,526	0.08149%	0.08189%	(0.00039)%
GLASGOW BD OF EDUCATION	J004	221,821	0.07808%	0.08297%	(0.00489)%
BATH CO BD OF EDUC	J005	287,554	0.10121%	0.09828%	0.00293%
CITY OF MIDDLESBORO	J006	324,239	0.11413%	0.11174%	0.00238%
BOONE CO WATER DISTRICT	J007	177,149	0.06235%	0.06282%	(0.00047)%
BOURBON CO BD OF EDUCATIO	J008	142,047	0.05000%	0.05038%	(0.00039)%
FAIRVIEW BD OF EDUCATION	J009	470,958	0.16577%	0.15997%	0.00580%
DANVILLE CITY BD OF ED	J010	124,110	0.04368%	0.04632%	(0.00263)%
BRACKEN CO BD OF EDUC	J011	343,303	0.12084%	0.11896%	0.00188%
BREATHITT CO BD OF ED	J012	140,866	0.04958%	0.05057%	(0.00099)%
BRECKINRIDGE CO BD OF ED	J013	336,272	0.11836%	0.11644%	0.00192%
BULLITT CO BD OF ED	J014	470,668	0.16567%	0.16664%	(0.00097)%
BUTLER CO BD OF ED	J015	1,884,446	0.66329%	0.65063%	0.01266%
CALDWELL CO BD EDUCATION	J016	285,752	0.10058%	0.09960%	0.00098%
	J017	318,532	0.11212%	0.11154%	0.00057%



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CALLOWAY CO BD OF EDUC	J018	453,549	0.15964%	0.15930%	0.00034%
SANITATION DISTRICT NO 1	J019	1,548,360	0.54499%	0.56612%	(0.02112)%
CARROLL CO BD OF ED	J021	445,538	0.15682%	0.15958%	(0.00276)%
CARTER CO BD OF ED	J022	710,641	0.25013%	0.25161%	(0.00147)%
CASEY CO BD OF ED	J023	402,558	0.14169%	0.13121%	0.01049%
CITY OF HOPKINSVILLE	J024	420,372	0.14796%	0.14602%	0.00195%
CLARK CO BD OF ED	J025	726,374	0.25567%	0.25020%	0.00547%
CLAY CO BD OF ED	J026	566,401	0.19936%	0.21084%	(0.01148)%
CLINTON CO BD OF ED	J027	308,963	0.10875%	0.10939%	(0.00064)%
CRITTENDEN CO BD OF ED	J028	211,519	0.07445%	0.07047%	0.00398%
CUMBERLAND CO BD OF ED	J029	132,016	0.04647%	0.04726%	(0.00079)%
DAVISS CO LIBRARY DIST	J030	153,089	0.05388%	0.05467%	(0.00078)%
EDMONSON CO BD OF EDUC	J031	327,080	0.11513%	0.11382%	0.00130%
ELLIOTT CO BD OF ED	J032	150,216	0.05287%	0.05093%	0.00194%
ESTILL CO CONSERVATION DI	J033	3,751	0.00132%	0.00135%	(0.00003)%
GREATER LEX CONV&VISITOR	J034	136,843	0.04817%	0.04596%	0.00221%
FLEMING CO BD OF ED	J035	326,567	0.11495%	0.11856%	(0.00362)%
CITY OF FRANKFORT	J037	843,714	0.29697%	0.31199%	(0.01502)%
FULTON COUNTY BD OF EDUC	J038	106,377	0.03744%	0.05683%	(0.01938)%
GALLATIN CO BD OF EDUC	J039	259,644	0.09139%	0.09097%	0.00042%
CITY OF LANCASTER	J040	50,845	0.01790%	0.01706%	0.00083%
WILLIAMSTOWN INDEPNDNT SC	J041	173,396	0.06103%	0.06092%	0.00011%
GRAVES CO LIBRARY	J042	18,223	0.00641%	0.00588%	0.00053%
GRAYSON CO BD OF ED	J043	633,006	0.22281%	0.22317%	(0.00036)%
GREEN CO BD OF EDUCATION	J044	276,213	0.09722%	0.09549%	0.00173%
RUSSELL INDPT BD OF ED	J045	321,240	0.11307%	0.10452%	0.00855%
HANCOCK CO BD EDUCATION	J046	287,236	0.10110%	0.10450%	(0.00340)%
HARDIN CO SOIL CN DIST	J047	2,858	0.00101%	0.00103%	(0.00002)%
HARLAN CO BD OF EDUCATION	J048	670,272	0.23592%	0.24289%	(0.00697)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
HARRISON CO BD OF ED	J049	446,644	0.15721%	0.16333%	(0.00612)%
HART CO BD OF ED	J050	374,765	0.13191%	0.13386%	(0.00195)%
HENDERSON PUBLIC LIBRARY	J051	106,205	0.03738%	0.03691%	0.00047%
EMINENCE INDEP BD OF EDUC	J052	88,872	0.03128%	0.02872%	0.00256%
HICKMAN CO BD OF ED	J053	113,006	0.03978%	0.04316%	(0.00339)%
HOPKINS CO BD OF ED	J054	1,134,802	0.39943%	0.38934%	0.01009%
JACKSON CO BD OF ED	J055	385,459	0.13567%	0.13615%	(0.00047)%
JEFF CO METRO SEWER DIST	J056	4,277,603	1.50564%	1.59677%	(0.09113)%
JESSAMINE CO BD OF ED	J057	1,327,939	0.46741%	0.46727%	0.00014%
PAINTSVILLE GAS/WATER SYS	J058	179,752	0.06327%	0.06305%	0.00022%
KENTON COUNTY AIRPORT BD	J059	1,999,564	0.70381%	0.68944%	0.01437%
KNOTT CO BD OF EDUCATION	J060	445,001	0.15663%	0.15906%	(0.00242)%
KNOX CO BD OF EDUCATION	J061	773,992	0.27243%	0.27639%	(0.00395)%
LARUE CO PUBLIC LIBRARY	J062	14,874	0.00524%	0.00510%	0.00013%
CITY OF LONDON	J063	273,005	0.09609%	0.08430%	0.01179%
LAWRENCE CO BD OF ED	J064	347,261	0.12223%	0.12454%	(0.00231)%
LEE CO BD OF ED	J065	173,045	0.06091%	0.06334%	(0.00243)%
LESLIE CO BD OF ED	J066	265,952	0.09361%	0.09712%	(0.00351)%
CITY OF WHITESBURG	J067	79,743	0.02807%	0.02246%	0.00561%
ELEC PLT BD OF VANCEBURG	J068	101,458	0.03571%	0.03579%	(0.00008)%
LINCOLN CO BD OF EDUC	J069	659,860	0.23226%	0.23495%	(0.00269)%
LIVINGSTON CO BD OF ED	J070	221,480	0.07796%	0.07796%	(0.00001)%
LOGAN CO BD OF EDUCATION	J071	503,945	0.17738%	0.17897%	(0.00159)%
LYON CO. PUBLIC LIBRARY	J072	14,592	0.00514%	0.00530%	(0.00017)%
PADUCAH WATER WORKS	J073	333,906	0.11753%	0.11311%	0.00442%
MCCREARY CO BD OF EDUCATN	J074	454,919	0.16012%	0.15650%	0.00362%
MCLEAN CO BD OF ED	J075	220,321	0.07755%	0.08129%	(0.00374)%
MADISON CO BD OF ED	J076	1,515,062	0.53327%	0.53463%	(0.00135)%
MAGOFFIN CO BD OF ED	J077	356,881	0.12562%	0.13776%	(0.01215)%



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MARION CO BD OF EDUCATION	J078	420,272	0.14793%	0.14776%	0.00016%
MARSHALL COUNTY BD OF ED	J079	643,375	0.22646%	0.22315%	0.00331%
MARTIN CO BD OF ED	J080	421,331	0.14830%	0.14284%	0.00546%
MASON CO BD OF ED	J081	365,574	0.12868%	0.12539%	0.00329%
MEADE CO PUBLIC LIBRARY	J082	30,563	0.01076%	0.01084%	(0.00008)%
MENIFEE CO BD OF ED	J083	173,629	0.06111%	0.06246%	(0.00134)%
CITY OF HARRODSBURG	J084	293,058	0.10315%	0.09636%	0.00679%
METCALFE CO BD OF ED	J085	250,995	0.08835%	0.09476%	(0.00641)%
MONROE CO BOARD OF ED	J086	327,389	0.11524%	0.12200%	(0.00677)%
MT STERLING WATER WORKS	J087	163,544	0.05756%	0.05517%	0.00240%
MORGAN CO BD OF EDUCATION	J088	344,552	0.12128%	0.12460%	(0.00333)%
MUHLENBERG CO LIB BD DIST	J089	53,402	0.01880%	0.01958%	(0.00078)%
CITY OF BARDSTOWN	J090	488,669	0.17200%	0.17956%	(0.00756)%
NICHOLAS CO BD OF ED	J091	166,570	0.05863%	0.05846%	0.00017%
OHIO CO BD OF ED	J092	663,859	0.23367%	0.23166%	0.00200%
OLDHAM COUNTY BD OF ED	J093	1,894,026	0.66666%	0.66666%	0.00000%
OWEN CO BD OF ED	J094	264,137	0.09297%	0.09869%	(0.00572)%
OWSLEY CO BD OF EDUCATION	J095	211,679	0.07451%	0.07865%	(0.00414)%
PENDLETON CO BD OF ED	J096	359,474	0.12653%	0.12726%	(0.00073)%
HAZARD CITY SCHOOLS	J097	101,234	0.03563%	0.03474%	0.00089%
PIKE CO BD OF EDUCATION	J098	1,678,235	0.59071%	0.61359%	(0.02288)%
POWELL CO BD OF EDUCATION	J099	386,046	0.13588%	0.13726%	(0.00138)%
CITY OF SOMERSET	J100	700,773	0.24666%	0.26552%	(0.01886)%
ROBERTSON CO BD OF ED	J101	49,764	0.01752%	0.01659%	0.00093%
ROCKCASTLE CO BD OF ED	J102	476,368	0.16767%	0.16939%	(0.00172)%
ROWAN CO BD OF ED	J103	566,252	0.19931%	0.19543%	0.00388%
RUSSELL CO BD OF ED	J104	455,236	0.16023%	0.15925%	0.00098%
SCOTT CO BOARD OF ED	J105	1,315,725	0.46311%	0.46572%	(0.00260)%
SHELBY CO LIBRARY	J106	30,891	0.01087%	0.01411%	(0.00324)%



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SIMPSON CO BD OF ED	J107	462,737	0.16288%	0.16264%	0.00024%
SPENCER CO BD OF EDUC	J108	477,821	0.16818%	0.16236%	0.00582%
TAYLOR CO BD OF ED	J109	387,848	0.13652%	0.13761%	(0.00109)%
TODD CO BD OF ED	J110	341,268	0.12012%	0.12467%	(0.00455)%
TRIGG CO BD OF ED	J111	335,472	0.11808%	0.12030%	(0.00222)%
TRIMBLE CO BD OF ED	J112	238,708	0.08402%	0.08774%	(0.00372)%
CITY OF MORGANFIELD	J113	235,453	0.08288%	0.08017%	0.00271%
SPRINGFIELD WATER & SEWER	J115	78,491	0.02763%	0.02613%	0.00149%
CITY OF SEBREE	J117	32,560	0.01146%	0.01169%	(0.00023)%
CITY OF CORBIN	J118	195,397	0.06878%	0.06961%	(0.00084)%
WOLFE CO BD OF EDUCATION	J119	204,950	0.07214%	0.06981%	0.00233%
WOODFORD CO BD OF ED	J120	636,131	0.22391%	0.23001%	(0.00610)%
PENNYRILE NAR TASK FORCE	J124	15,143	0.00533%	0.00696%	(0.00163)%
LEX-FAY CO HUM RIGHTS COM	J134	22,751	0.00801%	0.00831%	(0.00030)%
FLEMING CO EMS	J135	36,397	0.01281%	0.01094%	0.00187%
CITY OF EARLINGTON	J154	30,408	0.01070%	0.01159%	(0.00089)%
CITY OF JEFFERSONTOWN	J156	335,018	0.11792%	0.11684%	0.00108%
LEBANON HOUSING AUTHORITY	J178	28,461	0.01002%	0.01024%	(0.00022)%
MARSHALL CO TOURIST COMM	J179	11,116	0.00391%	0.00365%	0.00026%
CITY OF BLOOMFIELD	J190	27,143	0.00955%	0.00901%	0.00054%
SOMERSET-PULASKI CONV & V	J200	13,431	0.00473%	0.00418%	0.00055%
FRONTIER HOUSING INC	J203	78,309	0.02756%	0.02686%	0.00071%
GEORGETOWN-SCOTT CO P COM	J205	54,295	0.01911%	0.01830%	0.00081%
BOYD CO AMBULANCE SERVICE	J210	7,578	0.00267%	0.00248%	0.00019%
COMM ACTION SOUTHERN KY	J214	583,652	0.20543%	0.20572%	(0.00029)%
CITY OF PROVIDENCE	J217	178,296	0.06276%	0.05599%	0.00676%
CAMPBELL CO PUBLIC LIBRAR	J219	208,304	0.07332%	0.07122%	0.00210%
HOUSING AUTH OF HOPKINSVL	J224	117,010	0.04119%	0.03752%	0.00367%
LFUC HOUSING AUTHORITY	J234	317,170	0.11164%	0.11116%	0.00047%



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CITY OF ST MATTHEWS	J256	165,583	0.05828%	0.06027%	(0.00199)%
CITY OF PARK HILLS	J259	14,239	0.00501%	0.00506%	(0.00005)%
SCOTT CO SOIL CONSER DIST	J305	11,596	0.00408%	0.00320%	0.00088%
CANNONSBURG WATER DIST	J310	49,541	0.01744%	0.01575%	0.00169%
BOWL GRN WARREN AIRPRT BD	J314	26,438	0.00931%	0.00965%	(0.00035)%
PROVIDENCE MUN HOUSING AU	J317	14,488	0.00510%	0.00520%	(0.00010)%
CITY OF ALEXANDRIA	J319	59,938	0.02110%	0.02319%	(0.00209)%
CITY OF OAK GROVE	J324	121,397	0.04273%	0.03433%	0.00840%
CENTRAL KY ED COOPERATIVE	J334	10,888	0.00383%	0.00371%	0.00013%
CITY OF WEST BUECHEL	J356	75,043	0.02641%	0.01435%	0.01206%
CITY OF FORT WRIGHT	J359	37,842	0.01332%	0.01369%	(0.00037)%
GEORGETOWN HOUSING AUTHOR	J405	77,960	0.02744%	0.02316%	0.00428%
WARREN CO PLANNING COMM	J414	71,474	0.02516%	0.02533%	(0.00017)%
WEBSTER CO CONSER DIST	J417	6,662	0.00234%	0.00204%	0.00031%
CITY OF COLD SPRING	J419	28,720	0.01011%	0.01190%	(0.00179)%
CITY OF CROFTON	J424	5,437	0.00191%	0.00341%	(0.00149)%
KY LEAGUE OF CITIES	J434	578,782	0.20372%	0.19286%	0.01086%
CITY OF SHIVELY	J456	65,268	0.02297%	0.02049%	0.00248%
N KY AREA PLAN COMMISSION	J459	284,089	0.09999%	0.10138%	(0.00139)%
CITY OF CATLETTSBURG	J510	37,754	0.01329%	0.01443%	(0.00115)%
BARREN RIVER AREA DEV	J514	203,486	0.07162%	0.06756%	0.00407%
NORTHERN KY COOP ED SER	J519	102,523	0.03609%	0.03007%	0.00602%
HOPKINSVILLE S W AUTHORI	J524	217,050	0.07640%	0.07301%	0.00339%
BLUEGRASS AREA DEV DISRIC	J534	488,615	0.17198%	0.15787%	0.01412%
LOUISVILLE CONV BUREAU	J556	528,663	0.18608%	0.18292%	0.00316%
CITY OF CRESCENT SPRINGS	J559	34,710	0.01222%	0.01168%	0.00053%
BOYD CO CONSERVATION DIST	J610	4,076	0.00143%	0.00140%	0.00004%
BOWL GRN CONV & VISIT BUR	J614	43,347	0.01526%	0.01502%	0.00024%
CITY OF FORT THOMAS	J619	200,810	0.07068%	0.06332%	0.00736%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
OHIO VALLEY ED COOP	J656	274,985	0.09679%	0.08056%	0.01623%
BIG SANDY WATER DISTRICT	J710	40,797	0.01436%	0.01435%	0.00001%
BOWLING GR/WARREN COMM ED	J714	34,016	0.01197%	0.01495%	(0.00298)%
CITY OF SOUTHGATE	J719	40,375	0.01421%	0.01388%	0.00033%
ACCESS TO JUSTICE FNDTION	J734	1,615	0.00057%	0.00596%	(0.00539)%
CITY OF PROSPECT	J756	35,284	0.01242%	0.01111%	0.00131%
N KY COMMUNITY ACT COMM	J759	319,716	0.11253%	0.10469%	0.00785%
HOUSING AUTH OF ASHLAND	J810	68,417	0.02408%	0.02446%	(0.00038)%
HOUSING AUTH BOWLING GRN	J814	178,090	0.06268%	0.06238%	0.00030%
CITY OF BELLEVUE	J819	74,097	0.02608%	0.02672%	(0.00064)%
KY LEGAL SERVICE PROGRAMS	J834	39,888	0.01404%	0.01154%	0.00250%
LOUISVILLE WATER COMPANY	J856	3,392,775	1.19420%	1.28206%	(0.08787)%
CITY OF VILLA HILLS	J859	33,358	0.01174%	0.01135%	0.00039%
SANITATION DISTRICT #4	J910	43,369	0.01527%	0.01614%	(0.00087)%
BOWLING GRN HUM RIGHT COM	J914	8,588	0.00302%	0.00302%	(0.00000)%
CITY OF DAYTON	J919	41,948	0.01476%	0.01643%	(0.00167)%
OKOLONA FIRE DISTRICT	J956	4,608	0.00162%	0.00148%	0.00014%
CITY OF INDEPENDENCE	J959	91,770	0.03230%	0.03331%	(0.00101)%
CITY OF COLUMBIA	K001	63,970	0.02252%	0.02339%	(0.00088)%
ALLEN CO BD OF ED	K002	457,536	0.16104%	0.16064%	0.00040%
ANDERSON CO BD OF ED	K003	523,725	0.18434%	0.18513%	(0.00079)%
CITY OF WICKLIFFE	K004	25,647	0.00903%	0.00888%	0.00015%
BARREN CO BD OF EDUCATION	K005	812,965	0.28615%	0.26488%	0.02127%
CITY OF OWINGSVILLE	K006	51,885	0.01826%	0.01850%	(0.00023)%
BELL CO BD OF ED	K007	483,933	0.17034%	0.16894%	0.00140%
PARIS BD OF EDUCATION	K009	147,295	0.05185%	0.04565%	0.00620%
CITY OF ASHLAND	K010	929,494	0.32717%	0.32806%	(0.00089)%
CITY OF DANVILLE	K011	319,500	0.11246%	0.10749%	0.00497%
AUGUSTA BD OF ED	K012	35,174	0.01238%	0.01272%	(0.00034)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
JACKSON CITY SCHOOLS	K013	74,929	0.02637%	0.02568%	0.00070%
CLOVERPORT INDEPENDENT SC	K014	76,660	0.02698%	0.02360%	0.00338%
BULLITT CO PUBLIC LIBRARY	K015	150,261	0.05289%	0.04577%	0.00712%
CITY OF MORGANTOWN	K016	86,764	0.03054%	0.03065%	(0.00011)%
GEORGE COON PUBLIC LIBRAR	K017	16,086	0.00566%	0.00553%	0.00013%
CITY OF MURRAY	K018	483,460	0.17017%	0.18230%	(0.01213)%
CITY OF NEWPORT	K019	226,997	0.07990%	0.07823%	0.00167%
CARLISLE CO BD OF ED	K020	110,608	0.03893%	0.03858%	0.00035%
CARROLL CO PUBLIC LIBRARY	K021	38,713	0.01363%	0.01357%	0.00006%
CARTER CO EMER AMBUL DIST	K022	156,623	0.05513%	0.06611%	(0.01099)%
CASEY CO AMBULANCE SERV	K023	45,728	0.01610%	0.01851%	(0.00242)%
CLARK CO LIBRARY BD	K025	93,519	0.03292%	0.03414%	(0.00122)%
CITY OF MANCHESTER	K026	111,951	0.03940%	0.03998%	(0.00058)%
CLINTON CO PUBLIC LIBRARY	K027	8,112	0.00286%	0.00278%	0.00007%
CITY OF MARION	K028	110,871	0.03902%	0.04107%	(0.00205)%
CITY OF BURKESVILLE	K029	66,824	0.02352%	0.02223%	0.00129%
OWENSBORO BD OF ED	K030	905,158	0.31860%	0.31442%	0.00418%
ELLIOTT CO AMB SERVICE	K032	37,650	0.01325%	0.01942%	(0.00617)%
ESTILL CO BD OF EDUCATION	K033	383,665	0.13504%	0.13692%	(0.00188)%
LEX/FAYETTE URBAN CO GOVT	K034	8,405,500	2.95858%	2.76427%	0.19431%
LICKING VALLEY COM ACTION	K035	213,866	0.07528%	0.07979%	(0.00451)%
FLOYD CO SCHOOLS	K036	1,008,444	0.35495%	0.36383%	(0.00887)%
FULTON CITY SCHOOLS	K038	76,318	0.02686%	0.03012%	(0.00325)%
GALLATIN CO PUBLIC LIB	K039	22,689	0.00799%	0.00797%	0.00001%
GARRARD CO BD OF ED	K040	388,913	0.13689%	0.13625%	0.00064%
CITY OF WILLIAMSTOWN	K041	196,335	0.06911%	0.06662%	0.00248%
GRAVES CO BD OF ED	K042	677,935	0.23862%	0.22599%	0.01263%
CITY OF LEITCHFIELD	K043	157,789	0.05554%	0.05496%	0.00058%
CITY OF GREENSBURG	K044	77,927	0.02743%	0.02804%	(0.00061)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
GREENUP CO BD OF ED	K045	478,597	0.16846%	0.16397%	0.00449%
CITY OF HAWESVILLE	K046	41,797	0.01471%	0.01150%	0.00321%
HARDIN CO BD OF ED	K047	2,248,999	0.79161%	0.79194%	(0.00033)%
HARLAN INDEPENDENT SCHOOL	K048	88,570	0.03118%	0.03135%	(0.00018)%
CITY OF CYNTHIANA	K049	145,443	0.05119%	0.05445%	(0.00325)%
CAVERNA INDEPENDENT SCH	K050	118,466	0.04170%	0.04334%	(0.00164)%
HENRY CO BD OF EDUCATION	K052	323,421	0.11384%	0.11177%	0.00207%
JACKSON CO CONSERV DIST	K055	4,391	0.00155%	0.00156%	(0.00002)%
JESSAMINE CO PUBLIC LIBRA	K057	124,269	0.04374%	0.04230%	0.00144%
JOHNSON CO BD OF ED	K058	547,921	0.19286%	0.19338%	(0.00053)%
LKLP COMM ACTION COUNCIL	K060	1,004,930	0.35372%	0.34353%	0.01019%
BARBOURVILLE CITY SCHOOLS	K061	69,201	0.02436%	0.03155%	(0.00719)%
LARUE CO BD OF EDUCATION	K062	331,015	0.11651%	0.11435%	0.00216%
LONDON UTILITY COMM	K063	160,046	0.05633%	0.05390%	0.00244%
CITY OF LOUISA	K064	61,569	0.02167%	0.01973%	0.00195%
CITY OF BEATTYVILLE	K065	79,348	0.02793%	0.02975%	(0.00183)%
LESLIE CO PUBLIC LIBRARY	K066	28,847	0.01015%	0.01038%	(0.00023)%
LETCHER CO BD OF ED	K067	548,612	0.19310%	0.19390%	(0.00080)%
LEWIS CO BD OF ED	K068	341,763	0.12029%	0.12124%	(0.00094)%
LINCOLN CO PUBLIC LIBRARY	K069	20,040	0.00705%	0.00737%	(0.00032)%
LIVINGSTON CO CONSERV DIS	K070	4,289	0.00151%	0.00151%	0.00000%
CITY OF RUSSELLVILLE	K071	217,911	0.07670%	0.07927%	(0.00257)%
LYON CO BD OF EDUCATION	K072	140,711	0.04953%	0.05158%	(0.00205)%
PADUCAH BOARD OF ED	K073	593,479	0.20889%	0.21548%	(0.00659)%
MCCREARY CO WATER DIST	K074	123,606	0.04351%	0.04043%	0.00308%
CITY OF CALHOUN	K075	34,703	0.01221%	0.01115%	0.00107%
MAGOFFIN CO LIBRARY	K077	7,128	0.00251%	0.00223%	0.00028%
CITY OF LEBANON	K078	146,941	0.05172%	0.04932%	0.00240%
CITY OF BENTON	K079	174,070	0.06127%	0.06090%	0.00037%



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MARTIN COUNTY LIBRARY	K080	20,031	0.00705%	0.00636%	0.00069%
MAYSVILLE UTILITY COMM	K081	96,685	0.03403%	0.03416%	(0.00013)%
CITY OF MULDRAUGH	K082	37,165	0.01308%	0.01442%	(0.00134)%
CITY OF FRENCHBURG	K083	27,388	0.00964%	0.00978%	(0.00014)%
METCALFE HEALTH CARE CTN	K085	186,910	0.06579%	0.07213%	(0.00634)%
MONROE CO CONSERV DIST	K086	6,135	0.00216%	0.00213%	0.00003%
MONTGOMERY CO BD OF ED	K087	672,973	0.23687%	0.24212%	(0.00525)%
GATEWAY COMM SER ORGANIZ	K088	272,963	0.09608%	0.08653%	0.00954%
MUHLENBERG CO BD OF ED	K089	809,445	0.28491%	0.33783%	(0.05292)%
NELSON COUNTY BD OF ED	K090	686,997	0.24181%	0.24835%	(0.00654)%
CITY OF CARLISLE	K091	95,410	0.03358%	0.03726%	(0.00368)%
OHIO CO LIBRARY	K092	40,841	0.01438%	0.01377%	0.00060%
OLDHAM CO LIBRARY BD	K093	93,048	0.03275%	0.03154%	0.00121%
OWEN CO PUBLIC LIBRARY	K094	32,939	0.01159%	0.01169%	(0.00009)%
OWSLEY CO PUBLIC LIBRARY	K095	9,947	0.00350%	0.00358%	(0.00008)%
PENDLETON CO LIBRARY	K096	23,776	0.00837%	0.00782%	0.00055%
PERRY CO BD OF EDUCATION	K097	731,789	0.25758%	0.25308%	0.00449%
PIKEVILLE INDEPENDENT SCH	K098	148,392	0.05223%	0.05138%	0.00085%
CITY OF STANTON	K099	25,042	0.00881%	0.00856%	0.00025%
SOMERSET BD OF EDUCATION	K100	192,197	0.06765%	0.06661%	0.00104%
ROCKCASTLE CONSERV DIST	K102	2,597	0.00091%	0.00091%	0.00000%
CITY OF MOREHEAD	K103	163,260	0.05746%	0.05670%	0.00077%
RUSSELL CO CONS DIST	K104	3,415	0.00120%	0.00120%	(0.00000)%
CITY OF GEORGETOWN	K105	345,506	0.12161%	0.12003%	0.00158%
CITY OF SHELBYVILLE	K106	176,385	0.06208%	0.06007%	0.00201%
FRANKLIN/SIMPSON PARKS BD	K107	18,388	0.00647%	0.00653%	(0.00006)%
CITY OF TAYLORSVILLE	K108	87,673	0.03086%	0.03201%	(0.00116)%
CAMPBELLSVLE MUN WTR&SEWR	K109	153,587	0.05406%	0.05680%	(0.00274)%
TODD COUNTY WATER DIST	K110	34,306	0.01208%	0.01196%	0.00011%



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CITY OF CADIZ	K111	131,988	0.04646%	0.03410%	0.01235%
TRIMBLE CO LIBRARY	K112	19,790	0.00697%	0.00713%	(0.00016)%
UNION CO BD OF EDUCATION	K113	419,383	0.14762%	0.15451%	(0.00690)%
CITY OF BOWLING GREEN	K114	1,128,145	0.39709%	0.40876%	(0.01167)%
CITY OF SPRINGFIELD	K115	68,824	0.02422%	0.02356%	0.00067%
WAYNE CO BD OF ED	K116	566,955	0.19956%	0.18945%	0.01011%
WEBSTER CO PUBLIC LIBRARY	K117	17,933	0.00631%	0.00611%	0.00020%
WHITLEY CO BD OF ED	K118	742,898	0.26149%	0.26766%	(0.00618)%
WOLFE COUNTY LIBRARY	K119	6,431	0.00226%	0.00206%	0.00021%
CITY OF VERSAILLES	K120	249,319	0.08776%	0.09324%	(0.00549)%
KY MAGISTRATES/COMM ASSOC	K137	17,788	0.00626%	0.00663%	(0.00037)%
GRANT CO PLANNING COMM	K141	6,008	0.00211%	0.00206%	0.00005%
WESTERN LEWIS-RECTORVILLE	K181	21,791	0.00767%	0.00705%	0.00062%
GREEN RIVER EDUC COOP	K214	47,881	0.01685%	0.01406%	0.00279%
NORTHERN KY WATER SER DIS	K219	952,333	0.33520%	0.34412%	(0.00892)%
KY CO JUDGE/EX ASSOC	K237	22,406	0.00789%	0.00738%	0.00051%
JEFFERSONTOWN FIRE DIST	K256	4,742	0.00167%	0.00180%	(0.00013)%
KY LEGAL AID	K314	196,990	0.06934%	0.07445%	(0.00511)%
MT WASHINGTON FIRE P DIST	K315	5,934	0.00209%	0.00202%	0.00007%
CITY OF SILVER GROVE	K319	9,831	0.00346%	0.00347%	(0.00001)%
KY COUNCIL OF ADD'S	K337	9,927	0.00349%	0.00156%	0.00193%
ST MATTHEWS FIRE DIST.	K356	6,230	0.00219%	0.00182%	0.00038%
CITY OF SMITHS GROVE	K414	3,923	0.00138%	0.00141%	(0.00003)%
CITY OF LAKESIDE PARK	K459	4,854	0.00171%	0.00188%	(0.00017)%
CITY OF MELBOURNE	K519	3,769	0.00133%	0.00132%	0.00001%
CITY OF TAYLOR MILL	K559	57,456	0.02022%	0.02011%	0.00011%
WARREN CO PUBLIC LIBRARY	K614	139,507	0.04910%	0.04628%	0.00282%
CAMPBELL CO CONS DISPATCH	K619	143,836	0.05063%	0.04804%	0.00259%
CITY OF EDGEWOOD	K659	74,605	0.02626%	0.02672%	(0.00046)%



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CENTRAL CAMPBELL CO FIRE	K719	3,547	0.00125%	0.00124%	0.00001%
LAKESIDE/CRESTVIEWHLS POL	K759	5,846	0.00206%	0.00202%	0.00004%
HIGHVIEW FIRE DISTRICT	K856	5,873	0.00207%	0.00203%	0.00003%
CITY OF FORT MITCHELL	K859	58,736	0.02067%	0.01963%	0.00104%
CITY OF MEADOW VALE	K956	155	0.00005%	0.00004%	0.00001%
HOUSING AUTH OF COVINGTON	K959	181,190	0.06378%	0.05593%	0.00784%
ALLEN CO CONSERVATION DIS	L002	3,814	0.00134%	0.00156%	(0.00022)%
ANDERSON PUBLIC LIBRARY	L003	32,903	0.01158%	0.01213%	(0.00055)%
CITY OF BARLOW	L004	14,603	0.00514%	0.00586%	(0.00072)%
CITY OF GLASGOW	L005	361,376	0.12720%	0.13413%	(0.00694)%
BATH CO WATER DISTRICT	L006	38,254	0.01346%	0.01337%	0.00010%
BELL CO COURT CLERK	L007	28,350	0.00998%	0.01178%	(0.00180)%
BOONE CO BD OF ED	L008	3,008,151	1.05881%	1.05392%	0.00490%
CITY OF PARIS	L009	444,748	0.15654%	0.15480%	0.00174%
FIVCO AREA DEVELOPMT DIST	L010	100,580	0.03540%	0.03602%	(0.00062)%
DANVILLE BOYLE CO REC	L011	17,524	0.00617%	0.00739%	(0.00122)%
BRACKEN COUNTY PUB LIBRAR	L012	8,099	0.00285%	0.00268%	0.00017%
BREATHITT CO PUBLIC LIB	L013	19,119	0.00673%	0.00671%	0.00002%
BRECKINRIDGE CO CLERK OFF	L014	37,330	0.01314%	0.01301%	0.00013%
CITY OF MT WASHINGTON	L015	186,669	0.06570%	0.05703%	0.00867%
BUTLER CO AMBULANCE SVC	L016	57,153	0.02012%	0.02055%	(0.00043)%
CALDWELL COUNTY EMS	L017	10,382	0.00365%	0.02041%	(0.01675)%
MURRAY PUBLIC SCHOOLS	L018	361,670	0.12730%	0.12457%	0.00273%
BALLARD/CARLISLE/LIV PB L	L020	1,190	0.00042%	0.00086%	(0.00044)%
CITY OF CARROLLTON	L021	139,936	0.04925%	0.05032%	(0.00107)%
NORTHEAST KY CAA	L022	256,374	0.09024%	0.08948%	0.00076%
CITY OF LIBERTY	L023	84,660	0.02980%	0.02958%	0.00022%
HOPKINSVLE CHRIST LIBRARY	L024	19,221	0.00677%	0.00865%	(0.00189)%
CITY OF WINCHESTER	L025	227,751	0.08016%	0.08166%	(0.00149)%



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DANIEL BOONE COMM AGENCY	L026	338,303	0.11908%	0.10750%	0.01158%
CITY OF ALBANY	L027	132,583	0.04667%	0.04413%	0.00253%
CRITTENDEN/LIV CO WAT DIS	L028	51,065	0.01797%	0.01603%	0.00194%
CUMBERLAND CO SOIL & WAT	L029	3,035	0.00107%	0.00109%	(0.00002)%
EDMONSON CO AMBULANCE DIS	L031	13,469	0.00474%	0.00492%	(0.00018)%
SANDY HOOK WATER DISTRICT	L032	20,515	0.00722%	0.00735%	(0.00013)%
CITY OF IRVINE	L033	52,637	0.01853%	0.02043%	(0.00190)%
CITY OF FLEMINGSBURG	L035	77,054	0.02712%	0.02625%	0.00087%
FLOYD CO LIBRARY	L036	40,701	0.01433%	0.01458%	(0.00026)%
FULTON CO LIBRARY	L038	13,806	0.00486%	0.00522%	(0.00036)%
CITY OF WARSAW	L039	17,740	0.00624%	0.00693%	(0.00068)%
GRANT CO PUBLIC LIBRARY	L041	49,671	0.01748%	0.01463%	0.00286%
MAYFIELD CITY SCHOOLS	L042	344,295	0.12119%	0.11981%	0.00138%
LEITCHFIELD UTILITY COMM	L043	137,767	0.04849%	0.04834%	0.00016%
GREEN CO AMBULANCE SVC	L044	26,787	0.00943%	0.00673%	0.00270%
RACELAND BOARD OF EDUC	L045	130,389	0.04589%	0.04305%	0.00285%
HANCOCK CO PUBLIC LIBRARY	L046	20,161	0.00710%	0.00743%	(0.00033)%
WEST POINT INDEPENDENT SC	L047	18,074	0.00636%	0.00839%	(0.00203)%
CYNTHIANA/HARRISON LIBRAR	L049	26,964	0.00949%	0.01051%	(0.00102)%
CITY OF MUNFORDVILLE	L050	40,954	0.01442%	0.01360%	0.00082%
HENDERSON CO WATER DIST	L051	51,152	0.01800%	0.01708%	0.00092%
CITY OF EMINENCE	L052	40,009	0.01408%	0.01567%	(0.00159)%
DAWSON SPRINGS PUBLIC SCH	L054	99,423	0.03500%	0.03512%	(0.00012)%
CITY OF NICHOLASVILLE	L057	566,367	0.19935%	0.20137%	(0.00202)%
PAINTSVILLE BD OF ED	L058	107,355	0.03779%	0.03987%	(0.00209)%
KNOTT CO SOIL CONV DIST	L060	3,184	0.00112%	0.00109%	0.00003%
CITY OF BARBOURVILLE	L061	53,015	0.01866%	0.01879%	(0.00013)%
CITY OF HODGENVILLE	L062	92,081	0.03241%	0.02307%	0.00934%
LAUREL CO PUBLIC LIB DIST	L063	91,919	0.03235%	0.03284%	(0.00049)%



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LOUISA WATER & SEWER COMM	L064	59,497	0.02094%	0.02167%	(0.00073)%
LEE CO PUBLIC LIBRARY	L065	8,723	0.00307%	0.00308%	(0.00001)%
CITY OF HYDEN	L066	17,580	0.00619%	0.00620%	(0.00002)%
LETCHER COUNTY CONS DIST	L067	3,375	0.00119%	0.00117%	0.00002%
HOUSING AUTH OF VANCEBURG	L068	9,698	0.00341%	0.00342%	(0.00001)%
STANFORD WATER COMMISSION	L069	64,014	0.02253%	0.02130%	0.00123%
KY WESTERN WATERLAND	L070	1,894	0.00067%	0.00135%	(0.00068)%
RUSSELLVILLE CITY SCHOOLS	L071	153,252	0.05394%	0.05181%	0.00214%
CITY OF EDDYVILLE	L072	44,979	0.01583%	0.01811%	(0.00228)%
CITY OF PADUCAH	L073	865,531	0.30465%	0.31500%	(0.01035)%
HOUSING AUTH MCREARY CO	L074	15,332	0.00540%	0.00542%	(0.00003)%
CITY OF LIVERMORE	L075	16,879	0.00594%	0.00700%	(0.00105)%
BEREA BD OF ED	L076	189,444	0.06668%	0.06156%	0.00512%
CITY OF SALYERSVILLE	L077	66,720	0.02348%	0.02177%	0.00171%
MARION FREE PUBLIC LIBRAR	L078	30,370	0.01069%	0.01010%	0.00059%
MARSHALL CO SOIL & WATER	L079	3,261	0.00115%	0.00106%	0.00008%
MARTIN CO CONSERV DIST	L080	2,664	0.00094%	0.00098%	(0.00004)%
MEADE CO BD OF ED	L082	756,319	0.26621%	0.27338%	(0.00717)%
MENIFEE CO PUBLIC LIBRARY	L083	6,011	0.00212%	0.00218%	(0.00006)%
BURGIN INDEPENDENT SCH	L084	67,418	0.02373%	0.02414%	(0.00041)%
METCALFE CO PUBLIC LIB	L085	16,660	0.00586%	0.00516%	0.00070%
CITY OF TOMPKINSVILLE	L086	84,333	0.02968%	0.02200%	0.00768%
MONTGOMERY CO SAN DIST #2	L087	6,583	0.00232%	0.00231%	0.00001%
MORGAN COUNTY LIBRARY	L088	16,577	0.00583%	0.00575%	0.00008%
CITY OF NEW HAVEN	L090	7,995	0.00281%	0.00335%	(0.00053)%
NICHOLAS COUNTY LIBRARY	L091	6,345	0.00223%	0.00200%	0.00023%
OHIO CO WATER DIST	L092	89,343	0.03145%	0.02740%	0.00405%
LAGRANGE UTILITY COMM	L093	56,205	0.01978%	0.01918%	0.00060%
PENDLETON COUNTY WATER	L096	33,670	0.01185%	0.01216%	(0.00031)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
POWELLS VALLEY WATER DIST	L099	27,514	0.00968%	0.00977%	(0.00009)%
SCIENCE HILL BD OF ED	L100	65,625	0.02310%	0.02117%	0.00193%
CITY OF MOUNT VERNON	L102	146,375	0.05152%	0.05322%	(0.00170)%
MOREHEAD UTILITY PLANT BD	L103	181,687	0.06395%	0.06179%	0.00216%
LAKE CUMBERLAND ADD	L104	354,675	0.12484%	0.12600%	(0.00116)%
GEORGETOWN/SCOTT CO PARKS	L105	83,868	0.02952%	0.03187%	(0.00235)%
TRIPLE S PLANNING & ZONIN	L106	13,842	0.00487%	0.00487%	(0.00000)%
CITY OF FRANKLIN	L107	255,530	0.08994%	0.09021%	(0.00027)%
SPENCER CO FIRE DIST	L108	2,803	0.00099%	0.00070%	0.00028%
CAMPBELLSVILLE CITY SCHOO	L109	172,701	0.06079%	0.05917%	0.00162%
CITY OF ELKTON	L110	54,209	0.01908%	0.02120%	(0.00212)%
HOUSING AUTH OF CADIZ	L111	19,051	0.00671%	0.00668%	0.00003%
CITY OF BEDFORD	L112	11,666	0.00411%	0.00142%	0.00268%
UNION CO PLANNING COMM	L113	12,381	0.00436%	0.00494%	(0.00058)%
WARREN COUNTY BD OF ED	L114	1,920,708	0.67605%	0.66233%	0.01372%
WASHINGTON CO SCHOOLS	L115	249,359	0.08777%	0.08682%	0.00095%
CORBIN BD OF ED	L118	340,681	0.11991%	0.11322%	0.00669%
CITY OF CAMPTON	L119	43,855	0.01544%	0.01497%	0.00047%
FALLING SPRINGS ARTS	L120	53,145	0.01871%	0.01858%	0.00013%
CORINTH WATER DISTRICT	L141	15,515	0.00546%	0.00591%	(0.00045)%
CITY OF LYNDON	L156	23,979	0.00844%	0.00843%	0.00001%
ELSMERE FIRE PROTECTION	L159	4,528	0.00159%	0.00178%	(0.00018)%
CITY OF HURSTBOURNE	L256	14,805	0.00521%	0.00547%	(0.00026)%
EASTWOOD FIRE PROT DIST	L356	4,216	0.00148%	0.00143%	0.00005%
HARRODS CREEK FIRE DIST	L456	5,348	0.00188%	0.00242%	(0.00054)%
FERN CREEK FIRE PROT DIST	L656	6,713	0.00236%	0.00230%	0.00006%
PLEASURE RIDGE PARK FIRE	L756	24,036	0.00846%	0.00696%	0.00150%
NORTHERN KY CONV CTR CORP	L959	136,398	0.04801%	0.04516%	0.00285%
COLUMBIA/ADAIR UTILITIES	M001	108,953	0.03835%	0.04048%	(0.00213)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
LAWBG-ANDERSON PLAN COMM	M003	1,367	0.00048%	0.00049%	(0.00001)%
GLASGOW WATER COMPANY	M005	247,074	0.08697%	0.08530%	0.00167%
GATEWAY AREA DEV DISTRICT	M006	65,927	0.02320%	0.02636%	(0.00315)%
MIDDLESBORO CITY SCHOOL	M007	174,209	0.06132%	0.06068%	0.00063%
WALTON/VERONA BD OF ED	M008	247,944	0.08727%	0.08412%	0.00316%
PARIS BOURBON CO LIBRARY	M009	35,022	0.01233%	0.01269%	(0.00036)%
BOYD CO BD OF ED	M010	635,624	0.22373%	0.21314%	0.01059%
BOYLE COUNTY BD OF EDUC	M011	327,703	0.11535%	0.11464%	0.00071%
EAST PENDLETON WATER DIST	M012	26,621	0.00937%	0.01221%	(0.00284)%
BREATHITT CO SOIL CONSERV	M013	3,068	0.00108%	0.00097%	0.00011%
CITY OF HARDINSBURG	M014	30,287	0.01066%	0.01286%	(0.00220)%
BULLITT CO FISCAL COURT	M015	601,041	0.21156%	0.21695%	(0.00539)%
CITY OF FREDONIA	M017	6,671	0.00235%	0.00233%	0.00002%
CALLOWAY CO PUBLIC LIBRAR	M018	37,324	0.01314%	0.01207%	0.00107%
CAMPBELL CO COURTHOUSE	M019	6,275	0.00221%	0.00244%	(0.00023)%
CITY OF BARDWELL	M020	40,934	0.01441%	0.01454%	(0.00013)%
CARROLL CO WATER DISTRICT	M021	46,834	0.01648%	0.01638%	0.00010%
CITY OF OLIVE HILL	M022	105,322	0.03707%	0.03539%	0.00168%
E CASEY CO WATER DISTRICT	M023	27,366	0.00963%	0.00971%	(0.00008)%
CHRISTIAN CO BD OF ED	M024	1,525,347	0.53689%	0.54275%	(0.00585)%
WINCHESTER MUNICIPAL UTIL	M025	346,191	0.12185%	0.12077%	0.00108%
CLAY COUNTY 911 BOARD	M026	26,586	0.00936%	0.00908%	0.00028%
HOUSING AUTH OF ALBANY	M027	17,818	0.00627%	0.00608%	0.00019%
CUMBERLAND CO FISCAL CT	M029	119,168	0.04195%	0.03990%	0.00204%
DAVISS CO BD OF EDUC	M030	1,829,268	0.64387%	0.64696%	(0.00309)%
EDMONSON CO CONSERV DIST	M031	1,655	0.00058%	0.00051%	0.00008%
IRVINE MUNICIPAL UTILITY	M033	68,246	0.02402%	0.02279%	0.00124%
FAYETTE CO BD EDUCATION	M034	6,646,241	2.33936%	2.38840%	(0.04905)%
FLEMING COUNTY LIBRARY	M035	19,271	0.00678%	0.00536%	0.00143%



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FRANKLIN CO BD OF ED	M037	1,068,100	0.37595%	0.37378%	0.00218%
HICKMAN/FULTON RIV PRT AU	M038	38,379	0.01351%	0.01454%	(0.00103)%
GALLATIN CO WATER DIS	M039	29,438	0.01036%	0.01028%	0.00008%
GARRARD CO PUBLIC LIBRARY	M040	18,808	0.00662%	0.00629%	0.00033%
GRANT CO BD OF ED	M041	623,982	0.21963%	0.21530%	0.00433%
CITY OF MAYFIELD	M042	100,040	0.03521%	0.03336%	0.00185%
CITY OF CANEYVILLE	M043	17,027	0.00599%	0.00618%	(0.00019)%
GREEN/TAYLOR WATER DIST	M044	52,400	0.01844%	0.01798%	0.00047%
CITY OF FLATWOODS	M045	122,858	0.04324%	0.03922%	0.00403%
CITY OF LEWISPORT	M046	62,086	0.02185%	0.02241%	(0.00056)%
HARDIN CO PUBLIC LIBRARY	M047	41,921	0.01476%	0.01582%	(0.00107)%
CITY OF BENHAM	M048	21,167	0.00745%	0.00788%	(0.00043)%
HARRISON CO CONSERVA DIST	M049	3,573	0.00126%	0.00129%	(0.00003)%
HART CO CONSERVATION DIST	M050	4,513	0.00159%	0.00159%	(0.00000)%
HENDERSON CO BD OF ED	M051	1,160,884	0.40861%	0.43650%	(0.02789)%
HENRY CO LIBRARY	M052	25,869	0.00911%	0.00930%	(0.00020)%
CITY OF DAWSON SPRINGS	M054	50,571	0.01780%	0.01844%	(0.00064)%
JEFF CO MED CTR STM & CHL	M056	171,251	0.06028%	0.05439%	0.00589%
NICH-VLE/JESS CO PK & REC	M057	29,428	0.01036%	0.00932%	0.00104%
CITY OF PAINTSVILLE	M058	297,010	0.10454%	0.11080%	(0.00626)%
KENTON COUNTY FISCAL CT	M059	999,603	0.35184%	0.34424%	0.00760%
CITY OF HINDMAN	M060	13,847	0.00487%	0.00732%	(0.00244)%
KNOX CO E M S	M061	109,030	0.03838%	0.03488%	0.00349%
LARUE CO WATER DIST #1	M062	36,107	0.01271%	0.01223%	0.00048%
HOUSING AUTH/ LAWRENCE CO	M064	12,571	0.00442%	0.00659%	(0.00216)%
LEE CO SOIL CONSERV DIST	M065	4,237	0.00149%	0.00170%	(0.00021)%
JENKINS BD OF ED	M067	71,412	0.02514%	0.02501%	0.00012%
CITY OF VANCEBURG	M068	48,916	0.01722%	0.01748%	(0.00026)%
CITY OF STANFORD	M069	8,495	0.00299%	0.00223%	0.00076%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
LEDBETTER WATER DISTRICT	M070	24,975	0.00879%	0.00969%	(0.00090)%
W MCCRACKEN CO WATER DIST	M073	14,062	0.00495%	0.00546%	(0.00051)%
CITY OF SACRAMENTO	M075	18,382	0.00647%	0.00696%	(0.00049)%
CITY OF RICHMOND	M076	485,808	0.17100%	0.16520%	0.00579%
MAGOFFIN CO COURT CLERK	M077	26,624	0.00937%	0.00942%	(0.00005)%
LEBANON WATER WORKS	M078	62,494	0.02200%	0.02204%	(0.00005)%
MARSHALL CO REF DISP DIST	M079	75,330	0.02651%	0.02568%	0.00083%
MARTIN CO HOUSING AUTH	M080	-	0.00000%	0.00151%	(0.00151)%
CITY OF MAYSVILLE	M081	309,637	0.10899%	0.09539%	0.01360%
CITY OF BRANDENBURG	M082	63,889	0.02249%	0.02258%	(0.00010)%
MERCER CO BOARD OF ED	M084	388,834	0.13686%	0.14202%	(0.00515)%
CITY OF EDMONTON	M085	75,146	0.02645%	0.02719%	(0.00074)%
MT STERL/MONTGOMERY LIB	M087	33,542	0.01181%	0.01202%	(0.00021)%
MORGAN CO CONSERVAT DIST	M088	2,948	0.00104%	0.00097%	0.00006%
BARDSTOWN BD OF ED	M090	498,465	0.17545%	0.17425%	0.00120%
NICHOLAS CO WATER DIST	M091	14,858	0.00523%	0.00518%	0.00005%
CITY OF BEAVER DAM	M092	70,175	0.02470%	0.02482%	(0.00012)%
OLDHAM CO WATER DIST	M093	99,370	0.03498%	0.03679%	(0.00181)%
CITY OF FALMOUTH	M096	78,424	0.02760%	0.02227%	0.00533%
E KY CONCEN EMPLOY PRO	M097	201,775	0.07102%	0.05755%	0.01347%
PIKE CO HOUSING AUTHORITY	M098	29,855	0.01051%	0.01018%	0.00032%
BEECH FORK WATER COMM	M099	33,371	0.01175%	0.01133%	0.00041%
PULASKI CO BD OF ED	M100	1,278,565	0.45003%	0.44643%	0.00360%
RUSSELL CO PUBLIC LIBRARY	M104	25,441	0.00895%	0.00862%	0.00033%
SCOTT COUNTY LIBRARY	M105	91,815	0.03232%	0.03015%	0.00217%
SHELBY CO BD OF ED	M106	1,005,905	0.35406%	0.38479%	(0.03073)%
FRANKLIN ELECTRIC PLNT BD	M107	94,495	0.03326%	0.02624%	0.00702%
SPENCER CO PUBLIC LIB	M108	17,911	0.00630%	0.00610%	0.00020%
CITY OF CAMPBELLSVILLE	M109	273,295	0.09619%	0.09749%	(0.00129)%



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CITY OF GUTHRIE	M110	28,907	0.01017%	0.00866%	0.00151%
TRIGG CO CONS DISTRICT	M111	3,250	0.00114%	0.00107%	0.00007%
CITY OF MILTON	M112	30,611	0.01077%	0.01078%	(0.00000)%
CITY OF STURGIS	M113	56,109	0.01975%	0.02033%	(0.00059)%
WASHINGTON CO LIBRARY BD	M115	17,005	0.00599%	0.00615%	(0.00017)%
WAYNE CO PUBLIC LIBRARY	M116	26,291	0.00925%	0.00910%	0.00015%
WEBSTER CO BD OF ED	M117	342,703	0.12063%	0.11386%	0.00677%
WHITLEY CO FISCAL COURT	M118	439,654	0.15475%	0.16092%	(0.00617)%
WOLFE CO FISCAL COURT	M119	127,918	0.04502%	0.04523%	(0.00021)%
WOODFORD COUNTY LIBRARY	M120	59,813	0.02105%	0.02051%	0.00054%
SHEPHER/BULLIT CO TOURIST	M215	42,130	0.01483%	0.01643%	(0.00160)%
CITY OF PIONEER VILLAGE	M315	4,122	0.00145%	0.00140%	0.00005%
MIDDLETOWN FIRE PROT DIST	M356	7,765	0.00273%	0.00265%	0.00009%
BULLITT CO SANITATION DIS	M415	40,046	0.01410%	0.01170%	0.00240%
ADAIR CO CONSERVATION DIS	N001	6,816	0.00240%	0.00243%	(0.00003)%
HOUSING AUTH OWINGSVILLE	N006	15,028	0.00529%	0.00595%	(0.00066)%
PINEVILLE BD OF EDUCATION	N007	57,503	0.02024%	0.02124%	(0.00100)%
CITY OF FLORENCE	N008	479,576	0.16880%	0.17201%	(0.00321)%
CITY OF MILLERSBURG	N009	3,387	0.00119%	0.00125%	(0.00006)%
BOYD CO PUBLIC LIBRARY	N010	71,458	0.02515%	0.02855%	(0.00340)%
CITY OF PERRYVILLE	N011	6,667	0.00235%	0.00228%	0.00007%
CITY OF BROOKSVILLE	N012	25,623	0.00902%	0.00894%	0.00008%
MIDDLE KY COMM ACT PART	N013	251,152	0.08840%	0.08528%	0.00312%
CITY OF IRVINGTON	N014	31,927	0.01124%	0.01230%	(0.00106)%
BULLITT CO CONSERVAT DIST	N015	3,800	0.00134%	0.00134%	(0.00000)%
PRINCETON ELECTRIC PL BD	N017	154,076	0.05423%	0.04924%	0.00499%
MURRAY/CALLOWAY CO AIRPRT	N018	5,115	0.00180%	0.00177%	0.00003%
CARLISLE CO SANIT DIST 1	N020	9,262	0.00326%	0.00317%	0.00009%
CARROLLTON UTILITIES COMM	N021	173,391	0.06103%	0.06126%	(0.00023)%



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CITY OF GRAYSON	N022	80,822	0.02845%	0.03087%	(0.00242)%
EAST CLARK CO WATER DIST	N025	31,581	0.01112%	0.01096%	0.00016%
CUMBERLAND CO PUBLIC LIB	N029	9,472	0.00333%	0.00320%	0.00013%
ESTILL CO WATER DIST NO 1	N033	34,780	0.01224%	0.01287%	(0.00063)%
HOUSING AUTH FLEMINGSBURG	N035	5,609	0.00197%	0.00246%	(0.00049)%
PRESTONSBURG CITY UTIL	N036	312,250	0.10991%	0.10599%	0.00391%
FRANKFORT INDEP SCHOOLS	N037	133,115	0.04685%	0.05522%	(0.00837)%
HOUSING AUTH OF HICKMAN	N038	22,916	0.00807%	0.00808%	(0.00002)%
BULLOCK PEN WATER DIST	N041	82,800	0.02914%	0.02861%	0.00053%
PURCHASE AREA DEV DIST	N042	257,223	0.09054%	0.09057%	(0.00004)%
GRAYSON CO LIBRARY	N043	25,145	0.00885%	0.00879%	0.00006%
HOUSING AUTH OF GREENSBUR	N044	3,892	0.00137%	0.00124%	0.00013%
KENTUCKY ED DEV CORP	N045	94,977	0.03343%	0.02980%	0.00363%
ELIZABETHTOWN BD OF EDUC	N047	346,764	0.12205%	0.12165%	0.00040%
CYNTHIANA HARRISON CO JPC	N049	11,902	0.00419%	0.00393%	0.00026%
CITY OF HORSE CAVE	N050	37,620	0.01324%	0.01553%	(0.00229)%
CITY OF HENDERSON	N051	837,577	0.29481%	0.29407%	0.00074%
CITY OF NEW CASTLE	N052	14,715	0.00518%	0.00509%	0.00009%
CITY OF MADISONVILLE	N054	765,134	0.26931%	0.28028%	(0.01097)%
NICHOLASVILLE HOUSING AUT	N057	4,515	0.00159%	0.00291%	(0.00133)%
JOHNSON CO LIBRARY	N058	25,682	0.00904%	0.01009%	(0.00105)%
KNOTT CO WATER & SEWER	N060	47,506	0.01672%	0.01842%	(0.00170)%
KNOX CO SOIL CONSERV DIS	N061	6,957	0.00245%	0.00301%	(0.00056)%
CUMBERLAND VAL AREA DEV	N063	131,174	0.04617%	0.04287%	0.00330%
THREE FORKS REG JAIL	N065	99,263	0.03494%	0.03449%	0.00044%
HOUSING ORIENTED MINISTRI	N067	39,713	0.01398%	0.01484%	(0.00086)%
GAR,QUI,KY-O-HTS WTR DIST	N068	27,670	0.00974%	0.00938%	0.00036%
CITY OF CRAB ORCHARD	N069	9,057	0.00319%	0.00441%	(0.00122)%
CITY OF AUBURN	N071	35,636	0.01254%	0.00959%	0.00295%



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LYON CO AMBULANCE SERVICE	N072	62,673	0.02206%	0.02040%	0.00166%
CITY OF ISLAND	N075	13,226	0.00466%	0.00445%	0.00021%
MADISON CO EMS	N076	11,060	0.00389%	0.00385%	0.00004%
MAGOFFIN CO WATER DIST	N077	35,531	0.01251%	0.01216%	0.00035%
CENTRAL KY COMM ACTION	N078	524,644	0.18467%	0.16703%	0.01764%
BENTON ELECTRIC SYSTEM	N079	92,691	0.03263%	0.03281%	(0.00018)%
MARTIN CO WATER DISTRICT	N080	72,458	0.02550%	0.02475%	0.00075%
BUFFALO TRACE AR DEV DIST	N081	161,761	0.05694%	0.05559%	0.00135%
MEADE CO WATER DISTRICT	N082	51,879	0.01826%	0.01811%	0.00015%
MERCER CO PUBLIC LIBRARY	N084	46,605	0.01640%	0.01565%	0.00076%
METCALFE CO CONSERV DIST	N085	4,894	0.00172%	0.00180%	(0.00008)%
CITY OF MT STERLING	N087	94,482	0.03326%	0.03281%	0.00045%
MORGAN CO AMBULANCE SERV	N088	37,504	0.01320%	0.01320%	0.00001%
MUHLENBERG CO WATER DIST	N089	72,852	0.02564%	0.03053%	(0.00488)%
BARDSTOWN-NELSON CO TOURI	N090	17,431	0.00614%	0.00605%	0.00008%
CITY OF HARTFORD	N092	101,859	0.03585%	0.03443%	0.00142%
CITY OF LAGRANGE	N093	59,373	0.02090%	0.02024%	0.00065%
CITY OF OWENTON	N094	13,980	0.00492%	0.00500%	(0.00008)%
KY VALLEY ED COOPERATIVE	N097	26,398	0.00929%	0.00698%	0.00231%
PIKE CO LIBRARY DISTRICT	N098	56,184	0.01978%	0.01973%	0.00004%
CITY OF CLAY CITY	N099	13,537	0.00476%	0.00451%	0.00026%
CITY OF BURNSIDE	N100	19,737	0.00695%	0.00667%	0.00028%
HOUSING AUTH OF MOREHEAD	N103	38,073	0.01340%	0.01216%	0.00125%
CITY OF JAMESTOWN	N104	122,921	0.04327%	0.04233%	0.00093%
W SHELBY WATER DISTRICT	N106	22,183	0.00781%	0.00792%	(0.00011)%
SIMPSON CO CONSER DIST	N107	2,085	0.00073%	0.00038%	0.00036%
LOGAN/TODD REG. WATER COM	N110	50,482	0.01777%	0.01828%	(0.00051)%
BARKLEY LAKE WATER DIST	N111	82,007	0.02887%	0.02706%	0.00180%
TRIMBLE CO WATER DIST	N112	20,455	0.00720%	0.00196%	0.00524%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
UNION CO LIBRARY BD	N113	31,527	0.01110%	0.01024%	0.00086%
BOWLING GRN MUNICIPAL UTI	N114	1,388,339	0.48867%	0.49927%	(0.01060)%
WASHINGTON CO CONSER DIST	N115	3,046	0.00107%	0.00094%	0.00013%
MONTICELLO UTILITY COMM	N116	123,756	0.04356%	0.04696%	(0.00340)%
CITY OF DIXON	N117	8,281	0.00291%	0.00294%	(0.00002)%
CITY OF WILLIAMSBURG	N118	195,872	0.06894%	0.07486%	(0.00592)%
WOLFE CO CONSER DISTRICT	N119	4,240	0.00149%	0.00148%	0.00001%
WOODFORD CO PLAN ZONING	N120	27,168	0.00956%	0.01023%	(0.00067)%
N KY CONV & VISITORS BUR	N959	140,220	0.04935%	0.04412%	0.00524%
HOUSING AUTH OF COLUMBIA	P001	16,034	0.00564%	0.00561%	0.00003%
GLASGOW ELECTRIC PLANT BD	P005	423,583	0.14909%	0.14543%	0.00366%
BATH COUNTY E.M.S.	P006	67,966	0.02392%	0.02249%	0.00143%
CITY OF PINEVILLE	P007	31,714	0.01116%	0.01045%	0.00071%
BOONE CO PLANNING COMM	P008	113,856	0.04008%	0.03833%	0.00174%
HOUSING AUTHORITY PARIS	P009	34,612	0.01218%	0.01214%	0.00004%
REGIONAL PUBLIC SAFETY	P010	81,372	0.02864%	0.02809%	0.00055%
CITY OF JUNCTION CITY	P011	20,012	0.00704%	0.00761%	(0.00056)%
CITY OF JACKSON	P013	150,281	0.05290%	0.05842%	(0.00552)%
BRECKINRIDGE CO PUBLIC LI	P014	21,029	0.00740%	0.00680%	0.00060%
CITY OF LEBANON JUNCTION	P015	22,261	0.00784%	0.00795%	(0.00011)%
PRINCETON WATER/WASTEWATE	P017	87,799	0.03090%	0.03245%	(0.00155)%
MURRAY/CALLOWAY TRANS AUT	P018	45,046	0.01586%	0.01314%	0.00272%
RATTLESNAKE RIDGE WATER	P022	66,108	0.02327%	0.02107%	0.00220%
CLARK CO CONSVATION DIST	P025	3,027	0.00107%	0.00103%	0.00004%
ESTILL COUNTY EMS	P033	-	0.00000%	0.00481%	(0.00481)%
FLEMING CO DISPATCH	P035	21,517	0.00757%	0.00728%	0.00030%
COMMUNITY ACTION KENTUCKY	P037	78,802	0.02774%	0.02841%	(0.00067)%
HICKMAN ELECTRIC SYSTEM	P038	49,839	0.01754%	0.01402%	0.00352%
CITY OF DRY RIDGE	P041	41,145	0.01448%	0.01340%	0.00108%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
CITY OF CLARKSON	P043	10,484	0.00369%	0.00377%	(0.00008)%
GREENUP CO ENVIR COMM	P045	17,299	0.00609%	0.00639%	(0.00030)%
CITY OF WEST POINT	P047	30,001	0.01056%	0.00940%	0.00116%
HARLAN COUNTY C A A	P048	112,122	0.03946%	0.03554%	0.00392%
HOUSING AUTHORITY OF CYNT	P049	73,158	0.02575%	0.02463%	0.00112%
HART CO SOLID WASTE SVC	P050	59,161	0.02082%	0.02072%	0.00010%
HENDERSON MUN POWER&LIGHT	P051	345,874	0.12174%	0.12511%	(0.00336)%
LITTLE KY RV WS CONV DIST	P052	7,062	0.00249%	0.00253%	(0.00005)%
HOUSING AUTH DAWSON SPG	P054	29,421	0.01036%	0.01014%	0.00021%
VALLEY VIEW FERRY AUTHORI	P057	13,224	0.00465%	0.00343%	0.00123%
BARBOURVILLE UTILITY COMM	P061	234,368	0.08249%	0.08219%	0.00030%
LAUREL CO WATER DIST #2	P063	65,045	0.02289%	0.02398%	(0.00109)%
LEWIS CO PUBLIC LIBRARY	P068	9,849	0.00347%	0.00347%	(0.00001)%
LINCOLN CO CLERK	P069	35,298	0.01242%	0.01235%	0.00008%
LOGAN CO CONS DISTRICT	P071	5,197	0.00183%	0.00156%	0.00027%
LYON CO WATER DISTRICT	P072	18,160	0.00639%	0.00551%	0.00088%
MADISON CO PUBLIC LIBRARY	P076	116,044	0.04085%	0.03992%	0.00092%
SALYERS/MAG CO JOINT HOUS	P077	12,391	0.00436%	0.00442%	(0.00005)%
MARION CO CONSERVAT DIST	P078	3,145	0.00111%	0.00108%	0.00003%
CITY OF CALVERT CITY	P079	137,214	0.04830%	0.04583%	0.00246%
MASON COUNTY LIBRARY	P081	20,895	0.00735%	0.00744%	(0.00008)%
ANDERSON-DEAN COMM PARK	P084	12,088	0.00425%	0.00417%	0.00009%
MONTGOMERY CTY WATER DIST	P087	8,209	0.00289%	0.00286%	0.00003%
MORGAN CO WATER DIST	P088	19,095	0.00672%	0.00710%	(0.00038)%
MUHLENBERG WATER DIST #3	P089	28,423	0.01000%	0.00941%	0.00060%
NORTH NELSON WATER DIST	P090	23,846	0.00839%	0.00809%	0.00030%
OHIO CO REG WASTEWATER D	P092	18,129	0.00638%	0.00568%	0.00070%
KY RIVER AREA DEV DIST	P097	157,509	0.05544%	0.05355%	0.00190%
LAKE CUMBERLAND CAA, INC	P100	321,549	0.11318%	0.11735%	(0.00417)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
MOREHEAD TOURISM COMMISSI	P103	25,677	0.00904%	0.00943%	(0.00039)%
RUSSELL CO TOURIST COMM	P104	6,615	0.00233%	0.00236%	(0.00003)%
GEORGETOWN/SCOTT TOURISM	P105	16,739	0.00589%	0.00612%	(0.00023)%
MULTI PURPOSE COMM ACTION	P106	38,259	0.01347%	0.01616%	(0.00269)%
SIMPSON CO LIBRARY DIST	P107	18,761	0.00660%	0.00719%	(0.00059)%
TODD COUNTY CONSERVATION DISTRICT	P110	1,596	0.00056%	0.00087%	(0.00030)%
JOHN L STREET LIBRARY	P111	12,587	0.00443%	0.00486%	(0.00043)%
STURGIS HOUSING AUTHORITY	P113	8,495	0.00299%	0.00281%	0.00018%
HOUSING AUTH SPRINGFIELD	P115	10,936	0.00385%	0.00283%	0.00102%
CITY OF MONTICELLO	P116	48,062	0.01692%	0.01485%	0.00207%
CITY OF CLAY	P117	23,886	0.00841%	0.00685%	0.00156%
WOODFORD CO CONSERV DIST	P120	5,775	0.00203%	0.00206%	(0.00003)%
CITY OF CRESTVIEW HILLS	P959	26,145	0.00920%	0.00973%	(0.00053)%
SOUTH ANDERSON WATER DIST	R003	26,718	0.00940%	0.00902%	0.00038%
BARREN CO SOIL CONS DIS	R005	3,374	0.00119%	0.00122%	(0.00004)%
BOONE CO LIBRARY DIST	R008	317,757	0.11184%	0.11623%	(0.00439)%
ASHLAND BD OF ED	R010	541,550	0.19062%	0.18507%	0.00555%
DANVILLE BOYLE PLANNING	R011	13,204	0.00465%	0.00546%	(0.00082)%
BREATHITT COUNTY WATER DISTRICT	R013	14,812	0.00521%	0.00622%	(0.00101)%
CITY OF SHEPHERDSVILLE	R015	123,753	0.04356%	0.04408%	(0.00052)%
CITY OF PRINCETON	R017	69,668	0.02452%	0.02218%	0.00234%
MURRAY ELECTRIC SYSTEM	R018	296,850	0.10449%	0.10814%	(0.00365)%
FORT THOMAS BOARD OF ED	R019	372,169	0.13100%	0.12773%	0.00327%
CARROLLTON/CARR CO REC TR	R021	4,879	0.00172%	0.00159%	0.00013%
CHRISTIAN CO WATER DIST	R024	65,829	0.02317%	0.02178%	0.00140%
DAVISS CO AIRPORT BD	R030	20,787	0.00732%	0.00846%	(0.00114)%
CITY OF RAVENNA	R033	9,218	0.00324%	0.00258%	0.00066%
LEXINGTON PUBLIC LIBRARY	R034	659,437	0.23211%	0.22096%	0.01115%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
CITY OF PRESTONSBURG	R036	251,937	0.08868%	0.09393%	(0.00525)%
PAUL SAWYIER LIBRARY	R037	127,156	0.04476%	0.04376%	0.00100%
CITY OF FULTON	R038	139,898	0.04924%	0.04979%	(0.00055)%
CITY OF CRITTENDEN	R041	12,123	0.00427%	0.00416%	0.00011%
MAYFIELD ELEC & WATER SYS	R042	342,731	0.12064%	0.12229%	(0.00165)%
CITY OF RUSSELL	R045	113,606	0.03999%	0.04196%	(0.00197)%
LINCOLN TRAIL AREA DEV DI	R047	197,566	0.06954%	0.07068%	(0.00114)%
HARLAN CO CONSERV DIST	R048	5,253	0.00185%	0.00170%	0.00015%
HART CO AMB SERVICE	R050	102,390	0.03604%	0.03303%	0.00301%
HENDERSON MUN W & S DEPT	R051	469,259	0.16517%	0.15701%	0.00816%
CITY OF CAMPBELLSBURG	R052	8,789	0.00309%	0.00393%	(0.00084)%
SOUTH HOPKINS WATER DIST	R054	37,732	0.01328%	0.01246%	0.00083%
CITY OF WILMORE	R057	109,961	0.03870%	0.03986%	(0.00116)%
HOUSING AUTH OF PAINTSVLE	R058	56,851	0.02001%	0.01959%	0.00042%
KY COMM ECONOMIC OPPORT	R061	630,179	0.22181%	0.21699%	0.00482%
WOODCREEK WATER DISTRICT	R063	202,065	0.07112%	0.07475%	(0.00363)%
LOGAN CO PUBLIC LIBRARY	R071	48,542	0.01709%	0.01634%	0.00074%
LYON CO HOUSING AUTHORITY	R072	28,643	0.01008%	0.00904%	0.00104%
MCCRACKEN CO BD OF ED	R073	980,209	0.34502%	0.34676%	(0.00175)%
RICHMOND UTILITIES	R076	340,277	0.11977%	0.13018%	(0.01040)%
CITY OF LORETTO	R078	2,651	0.00093%	0.00097%	(0.00003)%
MARSHALL CO PUB LIBRARY	R079	108,837	0.03831%	0.03524%	0.00307%
CITY OF WEST LIBERTY	R088	131,534	0.04630%	0.04746%	(0.00116)%
CENTRAL CITY MUN WTR&SEWR	R089	99,551	0.03504%	0.03392%	0.00112%
NELSON CO PUBLIC LIBRARY	R090	100,717	0.03545%	0.03490%	0.00055%
TRI CO COMM ACTION AGENCY	R093	34,213	0.01204%	0.01196%	0.00008%
PERRY COUNTY PUBLIC LIB	R097	67,933	0.02391%	0.02343%	0.00048%
ROWAN CO PUBLIC LIBRARY	R103	27,292	0.00961%	0.00928%	0.00032%
CITY OF RUSSELL SPRINGS	R104	80,504	0.02834%	0.02900%	(0.00067)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
CITY OF STAMPING GROUND	R105	91	0.00003%	0.00007%	(0.00004)%
SHELBY CO PARK RECREATION	R106	57,215	0.02014%	0.01961%	0.00053%
TAYLOR CO PUBLIC LIBRARY	R109	33,270	0.01171%	0.01116%	0.00055%
BOWLING GREEN PUBLIC SCHO	R114	723,644	0.25471%	0.24127%	0.01344%
S W E D A	R115	5,955	0.00210%	0.00209%	0.00001%
WAYNE CO CONSERV DIST	R116	2,102	0.00074%	0.00186%	(0.00112)%
WEBSTER COUNTY WATER DIST	R117	54,316	0.01912%	0.01807%	0.00105%
WILLIAMSBURG IND BD OF ED	R118	116,887	0.04114%	0.04484%	(0.00370)%
CITY OF MIDWAY	R120	22,766	0.00801%	0.00951%	(0.00150)%
N KY LEGAL AID SOCIETY	R959	213,116	0.07501%	0.07507%	(0.00006)%
FLOYD COUNTY CONSV DIST	T036	10,133	0.00357%	0.00349%	0.00008%
ADAIR COUNTY FISCAL COURT	V001	170,555	0.06003%	0.05595%	0.00408%
ALLEN COUNTY FISCAL COURT	V002	258,410	0.09096%	0.08776%	0.00320%
ANDERSON CO FISCAL COURT	V003	262,725	0.09247%	0.09358%	(0.00111)%
BALLARD COUNTY FISCAL CT	V004	242,969	0.08552%	0.09005%	(0.00453)%
BARREN CO FISCAL CT	V005	178,970	0.06299%	0.06655%	(0.00356)%
BATH CO FISCAL COURT	V006	147,001	0.05174%	0.04716%	0.00458%
BELL CO FISCAL CT	V007	326,301	0.11485%	0.12129%	(0.00644)%
BOONE CO FISCAL CT	V008	1,086,023	0.38226%	0.37783%	0.00443%
BOURBON CO FISCAL COURT	V009	236,344	0.08319%	0.08567%	(0.00248)%
BOYD COUNTY FISCAL COURT	V010	766,231	0.26970%	0.27691%	(0.00721)%
BOYLE COUNTY FISCAL COURT	V011	330,181	0.11622%	0.11727%	(0.00105)%
BRACKEN CO FISCAL COURT	V012	135,373	0.04765%	0.04612%	0.00153%
BREATHITT CO FISCAL COURT	V013	205,986	0.07250%	0.08059%	(0.00808)%
BRECKINRIDGE CO FISCAL CT	V014	308,851	0.10871%	0.10487%	0.00384%
BUTLER COUNTY FISCAL CT	V016	203,910	0.07177%	0.07225%	(0.00048)%
CALDWELL CO FISCAL COURT	V017	188,140	0.06622%	0.05857%	0.00765%
CALLOWAY CO FISCAL COURT	V018	432,729	0.15231%	0.15469%	(0.00238)%
CAMPBELL CO FISCAL CT	V019	922,058	0.32455%	0.30273%	0.02181%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
CARLISLE CO FISCAL COURT	V020	131,652	0.04634%	0.04841%	(0.00207)%
CARROLL CO FISCAL CT	V021	280,815	0.09884%	0.09586%	0.00299%
CARTER CO FISCAL CT	V022	336,451	0.11842%	0.11195%	0.00647%
CASEY CO FISCAL COURT	V023	260,056	0.09154%	0.08933%	0.00221%
CHRISTIAN CO FISCAL COURT	V024	378,077	0.13308%	0.13560%	(0.00252)%
CLARK COUNTY FISCAL COURT	V025	317,711	0.11183%	0.09984%	0.01199%
CLAY COUNTY FISCAL CT	V026	435,383	0.15325%	0.15599%	(0.00275)%
CLINTON CO FISCAL COURT	V027	238,390	0.08391%	0.07731%	0.00660%
CRITTENDEN CO FIS CT	V028	189,762	0.06679%	0.06028%	0.00651%
DAVISS CO FISCAL COURT	V030	673,355	0.23701%	0.23463%	0.00238%
EDMONSON CO FISCAL CRT	V031	149,138	0.05249%	0.05065%	0.00184%
ELLIOTT CO FISCAL CT	V032	87,585	0.03083%	0.03514%	(0.00431)%
ESTILL CO FISCAL COURT	V033	227,235	0.07998%	0.08004%	(0.00005)%
FLEMING CO FISCAL COURT	V035	129,749	0.04567%	0.04491%	0.00076%
FLOYD CO FISCAL COURT	V036	434,642	0.15299%	0.16037%	(0.00738)%
FRANKLIN CO FISCAL COURT	V037	479,612	0.16881%	0.16896%	(0.00015)%
FULTON COUNTY FIS CT	V038	308,857	0.10871%	0.10102%	0.00769%
GALLATIN CO FISCAL COURT	V039	234,527	0.08255%	0.08049%	0.00206%
GARRARD CO FISCAL COURT	V040	202,575	0.07130%	0.07395%	(0.00265)%
GRANT COUNTY FISCAL COURT	V041	296,002	0.10419%	0.10717%	(0.00298)%
GRAVES COUNTY FISCAL CT	V042	421,007	0.14819%	0.14767%	0.00052%
GRAYSON CO FISCAL COURT	V043	427,617	0.15051%	0.13111%	0.01940%
GREEN COUNTY FISCAL COURT	V044	84,917	0.02989%	0.03249%	(0.00260)%
GREENUP CO FISCAL CT	V045	459,375	0.16169%	0.17048%	(0.00879)%
HANCOCK CO FISCAL COURT	V046	271,797	0.09567%	0.09671%	(0.00105)%
HARDIN CO FISCAL COURT	V047	383,110	0.13485%	0.13197%	0.00287%
HARLAN CO FIS CT	V048	442,069	0.15560%	0.15612%	(0.00052)%
HARRISON CO FISCAL COURT	V049	168,110	0.05917%	0.05761%	0.00156%
HART COUNTY FISCAL COURT	V050	252,608	0.08891%	0.08706%	0.00185%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
HENDERSON CO FISCAL COURT	V051	842,965	0.29671%	0.31121%	(0.01450)%
HENRY CO FISCAL COURT	V052	177,278	0.06240%	0.06393%	(0.00153)%
HICKMAN CO FISCAL COURT	V053	131,617	0.04633%	0.05162%	(0.00530)%
HOPKINS CO FISCAL COURT	V054	585,135	0.20596%	0.15322%	0.05273%
JACKSON CO FISCAL COURT	V055	104,106	0.03664%	0.11543%	(0.07879)%
JESSAMINE CO FISCAL COURT	V057	627,116	0.22073%	0.22891%	(0.00817)%
KNOTT CO FISCAL CT	V060	216,424	0.07618%	0.07880%	(0.00262)%
KNOX CO FISCAL CT	V061	320,846	0.11293%	0.11546%	(0.00252)%
LARUE CO FISCAL COURT	V062	225,434	0.07935%	0.08448%	(0.00514)%
LAUREL COUNTY FISCAL COUR	V063	634,506	0.22333%	0.21440%	0.00894%
LAWRENCE CO FISCAL CT	V064	277,465	0.09766%	0.09670%	0.00097%
LEE COUNTY FISCAL COURT	V065	197,053	0.06936%	0.07070%	(0.00134)%
LESLIE CO FISCAL COURT	V066	352,649	0.12413%	0.14104%	(0.01692)%
LETCHER CO FISCAL COURT	V067	338,572	0.11917%	0.13521%	(0.01604)%
LEWIS COUNTY FISCAL COURT	V068	209,434	0.07372%	0.07584%	(0.00212)%
LINCOLN CO FISCAL COURT	V069	226,959	0.07989%	0.08154%	(0.00165)%
LIVINGSTON CO FISCAL CT	V070	239,149	0.08418%	0.08473%	(0.00055)%
LOGAN COUNTY FISCAL COURT	V071	374,751	0.13191%	0.13568%	(0.00377)%
LYON COUNTY FISCAL COURT	V072	111,606	0.03928%	0.03886%	0.00043%
MCCRACKEN CO FISCAL COURT	V073	432,943	0.15239%	0.15981%	(0.00742)%
MCCREARY CO FISCAL CT	V074	223,155	0.07855%	0.08009%	(0.00154)%
MCLEAN COUNTY FISCAL CT	V075	232,389	0.08180%	0.07755%	0.00425%
MADISON CO FISCAL COURT	V076	601,337	0.21166%	0.22364%	(0.01198)%
MAGOFFIN CO FISCAL COURT	V077	175,993	0.06195%	0.07150%	(0.00955)%
MARION CO FISCAL COURT	V078	454,282	0.15990%	0.14828%	0.01162%
MARSHALL CO FISCAL COURT	V079	549,425	0.19339%	0.20352%	(0.01014)%
MARTIN CO FISCAL COURT	V080	186,344	0.06559%	0.06834%	(0.00275)%
MASON CO FIS CT	V081	350,621	0.12341%	0.11943%	0.00398%
MEADE COUNTY FISCAL COURT	V082	540,230	0.19015%	0.18849%	0.00166%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
MENIFEE CO FISCAL COURT	V083	95,029	0.03345%	0.03227%	0.00118%
MERCER COUNTY FISCAL COUR	V084	200,753	0.07066%	0.07308%	(0.00241)%
METCALFE CO FISCAL COURT	V085	139,225	0.04900%	0.05096%	(0.00195)%
MONROE CO FISCAL COURT	V086	114,634	0.04035%	0.03910%	0.00125%
MONTGOMERY CO FISCAL CT	V087	378,258	0.13314%	0.13029%	0.00285%
MORGAN CO FISCAL CT	V088	123,243	0.04338%	0.04561%	(0.00223)%
MUHLENBERG CO FISCAL CT	V089	584,335	0.20568%	0.20712%	(0.00144)%
NELSON CO FISCAL CT	V090	633,484	0.22297%	0.21764%	0.00533%
NICHOLAS CO FISCAL COURT	V091	131,714	0.04636%	0.04719%	(0.00083)%
OHIO COUNTY FISCAL CRT	V092	308,857	0.10871%	0.10953%	(0.00082)%
OLDHAM CO FISCAL COURT	V093	430,401	0.15149%	0.15719%	(0.00569)%
OWEN COUNTY FISCAL COURT	V094	168,938	0.05946%	0.05767%	0.00180%
OWSLEY CO FISCAL COURT	V095	91,400	0.03217%	0.03265%	(0.00048)%
PENDLETON CO FISCAL COURT	V096	176,783	0.06222%	0.06596%	(0.00374)%
PERRY COUNTY FISCAL COURT	V097	387,176	0.13628%	0.13278%	0.00350%
PIKE COUNTY FISCAL COURT	V098	959,034	0.33756%	0.34508%	(0.00752)%
POWELL CO FISCAL CT	V099	320,795	0.11291%	0.10943%	0.00348%
PULASKI CO FISCAL CT	V100	621,184	0.21865%	0.21434%	0.00430%
ROBERTSON CO FISCAL CT	V101	52,129	0.01835%	0.01970%	(0.00135)%
ROCKCASTLE CO FISCAL CT	V102	267,848	0.09428%	0.09945%	(0.00518)%
ROWAN CO FISCAL COURT	V103	288,649	0.10160%	0.09287%	0.00873%
RUSSELL CO FISCAL COURT	V104	259,638	0.09139%	0.09160%	(0.00022)%
SCOTT CO FISCAL CT	V105	343,733	0.12099%	0.12394%	(0.00296)%
SHELBY CO FISCAL COURT	V106	332,300	0.11696%	0.12107%	(0.00411)%
SIMPSON CO FISCAL COURT	V107	303,457	0.10681%	0.10083%	0.00598%
SPENCER CO TREASURER	V108	148,987	0.05244%	0.05422%	(0.00178)%
TAYLOR COUNTY FISCAL COUR	V109	269,044	0.09470%	0.09683%	(0.00213)%
TODD COUNTY FISCAL COURT	V110	184,699	0.06501%	0.06680%	(0.00179)%
TRIGG COUNTY FISCAL COURT	V111	218,251	0.07682%	0.07658%	0.00024%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
TRIMBLE CO FISCAL COURT	V112	128,126	0.04510%	0.04736%	(0.00226)%
UNION COUNTY FISCAL COURT	V113	268,323	0.09444%	0.10301%	(0.00856)%
WARREN COUNTY FISCAL COUR	V114	816,695	0.28746%	0.27522%	0.01224%
WASHINGTON CO FIS COURT	V115	175,466	0.06176%	0.06320%	(0.00144)%
WAYNE COUNTY FISCAL COURT	V116	382,732	0.13471%	0.13183%	0.00288%
WEBSTER CO FISCAL COURT	V117	386,958	0.13620%	0.13735%	(0.00115)%
CITY OF HIGHLAND HEIGHTS	V119	28,994	0.01021%	0.00987%	0.00034%
WOODFORD CO FISCAL COURT	V120	372,164	0.13099%	0.13526%	(0.00426)%
FAMILY HEALTH CENTER	V122	1,769,531	0.62284%	0.55441%	0.06843%
LOUISVILLE MEM COMM	V125	17,712	0.00623%	0.00597%	0.00026%
LOU & JEFF CO RIVERPORT	V126	45,990	0.01619%	0.01559%	0.00060%
LOU LABOR MANAGER COM	V127	6,480	0.00228%	0.00229%	(0.00001)%
T A R C	V129	3,724,166	1.31084%	1.28044%	0.03040%
ANCHORAGE BD OF EDUCATION	V130	90,226	0.03176%	0.03241%	(0.00065)%
MOUNTAIN ARTS CENTER	V136	23,826	0.00839%	0.01156%	(0.00318)%
FRANKLIN CO CONS DIST	V137	6,991	0.00246%	0.00243%	0.00003%
CITY OF WURLAND	V145	8,078	0.00284%	0.00282%	0.00002%
HARDIN CO WATER DIST #2	V147	340,691	0.11992%	0.10455%	0.01536%
HOUSING AUTH OF HENDERSON	V151	125,461	0.04416%	0.04344%	0.00072%
JEFF CO BD OF ED	V156	22,254,829	7.83330%	8.05481%	(0.22152)%
BIG SANDY AREA COMM PRO	V158	238,455	0.08393%	0.09117%	(0.00724)%
CITY OF ERLANGER	V159	242,147	0.08523%	0.08855%	(0.00332)%
EAST BERNSTADT BD OF ED	V163	37,742	0.01328%	0.01394%	(0.00065)%
CITY OF ADAIRVILLE	V171	18,034	0.00635%	0.00647%	(0.00012)%
MADISON CO CONSERVAT DIST	V176	4,117	0.00145%	0.00138%	0.00006%
MARSHALL CO SEN CITIZENS	V179	7,774	0.00274%	0.00173%	0.00100%
CITY OF CENTRAL CITY	V189	151,637	0.05337%	0.05287%	0.00050%
CITY OF BUTLER	V196	3,676	0.00129%	0.00167%	(0.00038)%
CITY OF HAZARD	V197	501,538	0.17653%	0.18985%	(0.01331)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
MOUNTAIN WATER DISTRICT	V198	13,973	0.00492%	0.00499%	(0.00007)%
PULASKI COUNTY LIBRARY	V200	59,445	0.02092%	0.02125%	(0.00033)%
BARREN/METCALFE CO AMB SR	V205	22,169	0.00780%	0.00816%	(0.00035)%
SHELBYVLE MUN WATER&SEWER	V206	128,713	0.04530%	0.04641%	(0.00111)%
BELL CO PUBLIC LIBRARY	V207	28,493	0.01003%	0.01046%	(0.00044)%
CITY OF WALTON	V208	31,663	0.01114%	0.01360%	(0.00246)%
MURRAY TOURISM COMMISSION	V218	7,624	0.00268%	0.00314%	(0.00046)%
BELLEVUE BD OF EDUCATION	V219	112,216	0.03950%	0.03667%	0.00283%
PENNYROYAL AREA MUSEUM	V224	12,260	0.00432%	0.00432%	(0.00001)%
OWENSBORO RIVERPORT AUTH	V230	238,062	0.08379%	0.07512%	0.00867%
BIG SANDY AREA DEV DIST	V236	283,507	0.09979%	0.10724%	(0.00745)%
BLUE GRASS COMM ACTION	V237	503,805	0.17733%	0.16150%	0.01583%
HARDIN CO WATER DIST #1	V247	319,303	0.11239%	0.08781%	0.02458%
HENDERSON CO RIVER AUTH	V251	80,291	0.02826%	0.02711%	0.00116%
KENTON CO PUBLIC LIBRARY	V259	559,201	0.19683%	0.18976%	0.00707%
LAUREL CO BD OF EDUCATION	V263	1,178,255	0.41472%	0.39985%	0.01487%
RUSSELLVILLE ELEC PL BD	V271	107,902	0.03798%	0.03841%	(0.00043)%
HOUSING AUTH OF MAYSVILLE	V281	40,947	0.01441%	0.01211%	0.00230%
CITY OF PIKEVILLE	V298	230,084	0.08099%	0.07518%	0.00580%
HOUSING AUTH OF SOMERSET	V300	58,329	0.02053%	0.02087%	(0.00034)%
CITY OF CAVE CITY	V305	50,254	0.01769%	0.01473%	0.00296%
HOUSING AUTH OF SHELBYVLE	V306	15,570	0.00548%	0.00588%	(0.00040)%
NORTHERN KY AREA DEV.DIST	V308	377,596	0.13291%	0.13677%	(0.00386)%
CAMPBELL CO BD OF ED	V319	858,380	0.30213%	0.29449%	0.00764%
CHRISTIAN CO CONS DIST	V324	10,957	0.00386%	0.00270%	0.00116%
CITY OF OWENSBORO	V330	1,235,501	0.43487%	0.42782%	0.00705%
SANDY VALLEY TRANS SER IN	V336	202,527	0.07129%	0.06291%	0.00838%
FRANKFORT ELEC WATER BD	V337	1,418,997	0.49946%	0.51149%	(0.01203)%
CITY OF RADCLIFF	V347	281,236	0.09899%	0.09644%	0.00255%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
CITY OF ELSMERE	V359	52,165	0.01836%	0.01751%	0.00085%
LONDON LAUREL CO COMM CTR	V363	67,717	0.02384%	0.02334%	0.00049%
PADUCAH MCCRACKEN CO TOUR	V373	21,846	0.00769%	0.00691%	0.00078%
CITY OF BERE A	V376	652,120	0.22953%	0.22555%	0.00398%
CITY OF ELKHORN CITY	V398	13,874	0.00488%	0.00584%	(0.00095)%
PULASKI CO SOIL CONS DIST	V400	11,112	0.00391%	0.00381%	0.00010%
MARY W WELDON MEM PUB LIB	V405	27,024	0.00951%	0.00925%	0.00026%
BELL/WHITLEY COMM ACTION	V407	297,374	0.10467%	0.10785%	(0.00318)%
DAYTON CITY SCHOOLS	V419	125,753	0.04426%	0.04708%	(0.00282)%
PENNYRILE ALLIED COMM SER	V424	355,822	0.12524%	0.11977%	0.00547%
OWENSBORO MUN UTILITIES	V430	2,132,347	0.75055%	0.73156%	0.01899%
APPALACHIAN RES & DEFENSE	V436	143,110	0.05037%	0.05828%	(0.00791)%
FKT/FKLN CO TOUR&CONV COM	V437	17,174	0.00604%	0.00593%	0.00011%
CITY OF ELIZABETH TOWN	V447	841,286	0.29612%	0.30861%	(0.01249)%
LUDLOW BD OF EDUCATION	V459	96,147	0.03384%	0.03694%	(0.00309)%
LONDON LAUREL TOURIST COM	V463	18,766	0.00661%	0.00645%	0.00015%
PADUCAH POWER SYSTEM	V473	589,662	0.20755%	0.19347%	0.01408%
KY RIVER FOOTHILLS DEV CO	V476	765,335	0.26938%	0.27572%	(0.00634)%
WEST PULASKI WATER DISTR	V500	34,296	0.01207%	0.01152%	0.00055%
BELL CO SOLID WASTE OFFIC	V507	23,042	0.00811%	0.00722%	0.00089%
CITY OF UNION	V508	12,634	0.00445%	0.00329%	0.00115%
HOPKINSVL WATER ENV ATH	V524	367,095	0.12921%	0.11819%	0.01102%
AUDUBON AREA COMM SER INC	V530	1,450,908	0.51069%	0.49341%	0.01729%
CAPITAL COMMUNITY E I D A	V537	12,108	0.00426%	0.00417%	0.00009%
ELIZABETH TOWN TOUR/CON BU	V547	32,525	0.01145%	0.01016%	0.00129%
BEECHWOOD BOARD OF EDUC	V559	123,575	0.04350%	0.04173%	0.00177%
LONDON-LAUREL CO IDA	V563	8,283	0.00292%	0.00191%	0.00101%
SOUTHERN MADISON WATER DT	V576	39,911	0.01405%	0.01428%	(0.00023)%
PINEVILLE UTILITY COMM	V607	114,154	0.04018%	0.04009%	0.00009%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
WALTON FIRE DIST/EMS	V608	3,672	0.00129%	0.00038%	0.00091%
SOUTHGATE BD OF ED	V619	19,018	0.00669%	0.00671%	(0.00002)%
HOPKINSVL ELECTRIC SYSTEM	V624	367,653	0.12941%	0.12813%	0.00127%
CITY OF WHITESVILLE	V630	21,083	0.00742%	0.00806%	(0.00064)%
FARMDALE WATER DISTRICT	V637	15,116	0.00532%	0.00600%	(0.00068)%
CITY OF VINE GROVE	V647	57,841	0.02036%	0.02155%	(0.00119)%
KENTON CO BD OF ED	V659	2,038,719	0.71759%	0.71374%	0.00385%
LAUREL CO CONSERV DIST	V663	5,626	0.00198%	0.00196%	0.00002%
PADUCAH-MCCRACKEN CO JOIN	V673	174,734	0.06150%	0.06322%	(0.00171)%
MADISON CO UTILITIES DIST	V676	60,061	0.02114%	0.02045%	0.00069%
BELL CO CONSERVATION DIST	V707	2,918	0.00103%	0.00104%	(0.00001)%
HEBRON FIRE PROTECTION DI	V708	7,630	0.00269%	0.00269%	(0.00001)%
SILVER GROVE BD OF ED	V719	20,385	0.00718%	0.00834%	(0.00116)%
PENNYRILE AREA DEVP DIST	V724	211,592	0.07448%	0.07855%	(0.00407)%
GREEN RIV AREA DEL DIST	V730	304,836	0.10730%	0.11096%	(0.00366)%
KY ASSOC OF CO (KACO)	V737	418,061	0.14715%	0.14844%	(0.00130)%
JEFF CO MED CENTER LAUNDR	V756	271,843	0.09568%	0.09454%	0.00115%
ERLANGER/ELSMERE BD OF ED	V759	405,477	0.14272%	0.13813%	0.00459%
MCCRACKEN CO PUB LIBRARY	V773	125,794	0.04428%	0.04173%	0.00255%
POINT PLEASANT FIRE DIST	V808	694	0.00024%	0.00120%	(0.00095)%
NEWPORT BD OF ED	V819	400,894	0.14111%	0.13613%	0.00498%
REGIONAL WTR RESOURCE AGY	V830	506,387	0.17824%	0.17379%	0.00445%
KYIANA REG PLANNING DEV	V856	537,655	0.18924%	0.17960%	0.00964%
COVINGTON BD OF ED	V859	995,456	0.35038%	0.34482%	0.00556%
PADUCAH-MCRACKEN CO RIV	V873	88,369	0.03110%	0.03067%	0.00044%
CITY OF WILDER	V919	26,537	0.00934%	0.01009%	(0.00075)%
OWENSBORO METRO PLAN COMM	V930	76,932	0.02708%	0.02764%	(0.00056)%
HOUSING AUTH OF FRANKFORT	V937	77,274	0.02720%	0.02850%	(0.00130)%
CITY OF COVINGTON	V959	682,997	0.24040%	0.24248%	(0.00208)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
ADAIR COUNTY ATTORNEY	W001	17,541	0.00617%	0.00610%	0.00007%
ANDERSON COUNTY ATTORNEY	W003	10,692	0.00376%	0.00412%	(0.00036)%
BALLARD COUNTY ATTORNEY	W004	10,816	0.00381%	0.00374%	0.00007%
BOYD COUNTY ATTORNEY	W010	27,394	0.00964%	0.01036%	(0.00071)%
BOYLE COUNTY ATTORNEY	W011	10,810	0.00381%	0.00410%	(0.00030)%
BREATHITT CO ATTORNEY	W013	16,232	0.00571%	0.00547%	0.00024%
BULLITT COUNTY ATTORNEY	W015	51,945	0.01828%	0.00482%	0.01346%
BUTLER COUNTY ATTORNEY	W016	8,155	0.00287%	0.00291%	(0.00004)%
CALDWELL COUNTY ATTORNEY	W017	14,033	0.00494%	0.00507%	(0.00013)%
CALLOWAY COUNTY ATTORNEY	W018	30,098	0.01059%	0.01015%	0.00045%
CAMPBELL COUNTY ATTORNEY	W019	76,212	0.02683%	0.02725%	(0.00042)%
CARLISLE COUNTY ATTORNEY	W020	4,261	0.00150%	0.00150%	(0.00000)%
CHILD SUPPORT ENFORCEMENT	W022	14,159	0.00498%	0.00413%	0.00085%
CHRISTIAN COUNTY ATTORNEY	W024	57,062	0.02008%	0.02014%	(0.00006)%
CLAY COUNTY ATTORNEY	W026	18,802	0.00662%	0.00626%	0.00036%
CLINTON CO ATTORNEY	W027	9,497	0.00334%	0.00346%	(0.00011)%
CUMBERLAND CO ATTORNEY	W029	8,520	0.00300%	0.00299%	0.00001%
EDMONSON COUNTY ATTORNEY	W031	3,264	0.00115%	0.00205%	(0.00090)%
ELLIOTT COUNTY ATTORNEY	W032	6,369	0.00224%	0.00208%	0.00016%
ESTILL COUNTY ATTORNEY	W033	14,560	0.00512%	0.00516%	(0.00003)%
FLEMING COUNTY ATTORNEY	W035	30,227	0.01064%	0.01166%	(0.00102)%
GALLATIN COUNTY ATTORNEY	W039	8,978	0.00316%	0.00331%	(0.00015)%
GRANT COUNTY CHILD SUPPOR	W041	13,425	0.00473%	0.00473%	(0.00001)%
GRAYSON COUNTY ATTORNEY	W043	19,139	0.00674%	0.00661%	0.00012%
GREEN COUNTY ATTORNEY	W044	9,582	0.00337%	0.00376%	(0.00038)%
GREENUP CO ATTY/CHILD SUP	W045	20,054	0.00706%	0.00715%	(0.00009)%
HARDIN COUNTY ATTORNEY	W047	84,767	0.02984%	0.02634%	0.00350%
HARLAN COUNTY ATTORNEY	W048	42,976	0.01513%	0.01467%	0.00046%
HART COUNTY ATTORNEY	W050	20,906	0.00736%	0.00806%	(0.00070)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
HENDERSON CO ATTORNEY	W051	31,812	0.01120%	0.01260%	(0.00140)%
HENRY COUNTY ATTORNEY	W052	3,603	0.00127%	0.00118%	0.00009%
JACKSON COUNTY ATTORNEY	W055	9,903	0.00349%	0.00352%	(0.00003)%
JEFFERSON CO ATTORNEY	W056	724,859	0.25514%	0.27822%	(0.02309)%
JOHNSON CO ATTORNEY	W058	20,275	0.00714%	0.00635%	0.00079%
KNOTT COUNTY ATTORNEY	W060	14,402	0.00507%	0.00518%	(0.00011)%
KNOX COUNTY ATTORNEY	W061	26,261	0.00924%	0.00902%	0.00023%
LAUREL COUNTY ATTORNEY	W063	52,951	0.01864%	0.01935%	(0.00071)%
LAWRENCE COUNTY ATTORNEY	W064	14,698	0.00517%	0.00466%	0.00052%
LESLIE COUNTY ATTORNEY	W066	12,356	0.00435%	0.00438%	(0.00004)%
LETCHER COUNTY ATTORNEY	W067	18,908	0.00666%	0.00738%	(0.00073)%
LINCOLN COUNTY ATTORNEY	W069	24,113	0.00849%	0.00850%	(0.00001)%
LIVINGSTON CO ATTORNEY	W070	7,863	0.00277%	0.00280%	(0.00003)%
LOGAN COUNTY ATTORNEY	W071	5,107	0.00180%	0.00177%	0.00003%
MCCRACKEN COUNTY ATTORNEY	W073	3,536	0.00124%	0.00159%	(0.00034)%
MADISON COUNTY ATTORNEY	W076	926	0.00033%	0.00000%	0.00033%
MAGOFFIN CO ATTORNEY	W077	3,852	0.00136%	0.00137%	(0.00001)%
MARSHALL COUNTY ATTORNEY	W079	5,066	0.00178%	0.00211%	(0.00032)%
MARTIN COUNTY ATTORNEY	W080	15,371	0.00541%	0.00503%	0.00038%
MEADE COUNTY ATTORNEY	W082	11,395	0.00401%	0.00433%	(0.00032)%
MENIFEE COUNTY ATTORNEY	W083	5,174	0.00182%	0.00190%	(0.00008)%
MERCER COUNTY ATTORNEY	W084	15,204	0.00535%	0.00524%	0.00011%
METCALFE COUNTY ATTORNEY	W085	10,409	0.00366%	0.00378%	(0.00012)%
MONTGOMERY CO ATTORNEY	W087	1,523	0.00054%	0.00000%	0.00054%
NELSON COUNTY ATTORNEY	W090	29,881	0.01052%	0.00980%	0.00072%
NICHOLAS COUNTY ATTORNEY	W091	1,576	0.00055%	0.00059%	(0.00004)%
OHIO COUNTY ATTORNEY	W092	14,858	0.00523%	0.00513%	0.00010%
OWSLEY COUNTY ATTORNEY	W095	7,148	0.00252%	0.00238%	0.00014%
PENDLETON COUNTY ATTORNEY	W096	7,084	0.00249%	0.00228%	0.00021%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
PERRY COUNTY ATTORNEY	W097	26,176	0.00921%	0.00963%	(0.00042)%
PIKE COUNTY ATTORNEY	W098	74,253	0.02614%	0.02455%	0.00158%
POWELL COUNTY ATTORNEY	W099	15,486	0.00545%	0.00559%	(0.00014)%
ROWAN COUNTY ATTORNEY	W103	211	0.00007%	0.00013%	(0.00005)%
RUSSELL COUNTY ATTORNEY	W104	17,671	0.00622%	0.00636%	(0.00014)%
SCOTT COUNTY ATTORNEY	W105	4,521	0.00159%	0.00200%	(0.00041)%
SHELBY COUNTY ATTORNEY	W106	6,646	0.00234%	0.00239%	(0.00005)%
SIMPSON COUNTY ATTORNEY	W107	1,729	0.00061%	0.00000%	0.00061%
TAYLOR COUNTY ATTORNEY	W109	15,993	0.00563%	0.00570%	(0.00007)%
TODD COUNTY ATTORNEY	W110	6,641	0.00234%	0.00229%	0.00005%
UNION COUNTY ATTORNEY	W113	929	0.00033%	0.00033%	(0.00001)%
WARREN CO ATTY/CHILD SUPP	W114	74,159	0.02610%	0.02288%	0.00323%
WASHINGTON CO ATTORNEY	W115	8,508	0.00299%	0.00251%	0.00048%
WHITLEY COUNTY ATTORNEY	W118	7,146	0.00252%	0.00257%	(0.00006)%
WOLFE COUNTY ATTORNEY	W119	11,144	0.00392%	0.00410%	(0.00018)%
WOODFORD COUNTY ATTORNEY	W120	19,977	0.00703%	0.00688%	0.00015%
OWENSBORO DAVIESS CO TOUR	X030	23,394	0.00823%	0.00719%	0.00104%
FAYETTE CO ATTORNEY OFF	X034	234,054	0.08238%	0.09123%	(0.00885)%
KENTON COUNTY ATTORNEY	X059	132,525	0.04665%	0.04924%	(0.00259)%
GEORGETOWN WATER & SEWER	X105	345,014	0.12144%	0.12259%	(0.00115)%
LOU FIREFIGHTERS PENS FUN	X956	18,522	0.00652%	0.00645%	0.00007%
J&PS DEPT OF CORRECTIONS	54527	-	0.00000%	0.00005%	(0.00005)%
CAMPBELL CO FIRE DIST 1	AC19	-	0.00000%	0.00001%	(0.00001)%
CITY OF SADIEVILLE	C105	-	0.00000%	0.00014%	(0.00014)%
CITY OF MOUNT OLIVET	K101	-	0.00000%	0.00000%	0.00000%
CITY OF PARK CITY	V505	-	0.00000%	0.00086%	(0.00086)%
CRITTENDEN CO ATTORNEY	W028	-	0.00000%	0.00013%	(0.00013)%
CIRCUIT CLERKS	C037	-	0.00000%	0.00000%	0.00000%
SIMPSONVILLE RURAL FIRE	D106	-	0.00000%	0.00000%	0.00000%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
ALEXANDRIA FIRE DISTRICT	K419	-	0.00000%	0.00000%	0.00000%
MCMAHAN FIRE PRO DIST 14	K656	-	0.00000%	0.00000%	0.00000%
ADAIR CO AMBULANCE SER	L001	-	0.00000%	0.00000%	0.00000%
KY CRIME PREVENT COALITIO	L259	-	0.00000%	0.00000%	0.00000%
UNION EMERGENCY SERVICES	V408	-	0.00000%	0.00000%	0.00000%
TOTAL ALL ENTITIES		284,105,557	100.00000%	100.00000%	0.00000%



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
JEFFERSON CO SHERIFF	39932	\$ 1,601,361	1.51482%	1.72654%	(0.211718)%
KENTON CO SHERIFF	39934	313,547	0.29660%	0.28612%	0.01048%
CAMPBELL CO SHERIFF	39936	32,730	0.03096%	0.06346%	(0.032498)%
FAYETTE CO SHERIFF	39938	383,905	0.36316%	0.35549%	0.00767%
DAVISS CO SHERIFF	39940	440,249	0.41646%	0.32477%	0.09169%
HARDIN COUNTY SHERIFF	39944	230,727	0.21826%	0.24339%	(0.025136)%
WARREN COUNTY SHERIFF	39946	405,015	0.38313%	0.37665%	0.00648%
BOONE COUNTY SHERIFF	39948	1,636,138	1.54771%	1.59078%	(0.043065)%
MADISON COUNTY SHERIFF	39952	168,272	0.15918%	0.14196%	0.01722%
BULLITT CO SHERIFF	39962	330,822	0.31294%	0.31467%	(0.001726)%
CITY OF ANCHORAGE	A156	69,676	0.06591%	0.08806%	(0.022149)%
BELLEVUE/DAYTON FIRE	AB19	210,071	0.19872%	0.20244%	(0.003723)%
CAMPBELL CO FIRE DIST 1	AC19	83,956	0.07942%	0.06624%	0.01318%
SOUTHERN CAMPBELL F DIST	AD19	70,534	0.06672%	0.05639%	0.01034%
ALLEN CO AMBULANCE SVC	AS02	139,181	0.13166%	0.12999%	0.00167%
WOODFORD CO FIRE DISTRICT	AS20	48,348	0.04574%	0.03638%	0.00935%
BURLINGTON FIRE PRO DIST	B008	275,110	0.26024%	0.24637%	0.01387%
CITY OF HILLVIEW	B015	111,926	0.10588%	0.10806%	(0.002184)%
CITY OF BELLEFONTE	B045	30,168	0.02854%	0.02593%	0.00261%
CITY OF HARLAN	B048	378	0.00036%	0.01659%	(0.016236)%
BUECHEL FIRE PROTECT DIST	B256	141,463	0.13382%	0.13646%	(0.002639)%
CITY OF LUDLOW	B259	116,394	0.11010%	0.09180%	0.01830%
ANCHORAGE FIRE PROTECTION	B456	195,871	0.18529%	0.18932%	(0.004039)%



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
LOUISVILLE AIRPORT AUTHOR	B656	423,495	0.40061%	0.39840%	0.00221%
LAKE DREAMLAND FIRE DIST	B956	38,495	0.03641%	0.03979%	(0.003375)%
FAIRDALE FIRE DISTRICT	C156	157,224	0.14873%	0.15877%	(0.010039)%
LOUISVILLE/JEFF CO METRO	C256	29,301,959	27.71836%	27.55597%	0.16239%
INDIAN HILLS POLICE DEPT	C356	63,521	0.06009%	0.05919%	0.00090%
CITY OF PEMBROKE	D024	7,068	0.00669%	0.00647%	0.00022%
CITY OF LEWISBURG	D071	8,888	0.00841%	0.00893%	(0.000525)%
CITY OF COAL RUN VILLAGE	D098	24,300	0.02299%	0.02244%	0.00054%
SIMPSONVILLE RURAL FIRE	D106	52,059	0.04925%	0.03563%	0.01362%
ZONETON FIRE PROT DIST	G015	121,099	0.11455%	0.12230%	(0.007751)%
SHELBY CO SUB FIRE DIST	GS06	14,111	0.01335%	0.01357%	(0.000219)%
CITY OF SCOTTSVILLE	J002	44,072	0.04169%	0.04937%	(0.007678)%
CITY OF LAWRENCEBURG	J003	117,595	0.11124%	0.12270%	(0.011458)%
CITY OF MIDDLESBORO	J007	418,443	0.39583%	0.40315%	(0.007321)%
CITY OF HOPKINSVILLE	J024	1,721,840	1.62878%	1.64873%	(0.019948)%
CITY OF FRANKFORT	J037	1,600,368	1.51388%	1.50868%	0.00520%
CITY OF LANCASTER	J040	58,317	0.05516%	0.05786%	(0.002691)%
KENTON COUNTY AIRPORT BD	J059	1,456,491	1.37778%	1.38106%	(0.003288)%
CITY OF LONDON	J063	394,933	0.37359%	0.33459%	0.03900%
CITY OF WHITESBURG	J067	52,558	0.04972%	0.05889%	(0.009175)%
CITY OF HARRODSBURG	J084	105,384	0.09969%	0.11218%	(0.012488)%
CITY OF BARDSTOWN	J090	353,563	0.33445%	0.32272%	0.01173%
CITY OF SOMERSET	J100	932,466	0.88207%	0.92171%	(0.039635)%
CITY OF MORGANFIELD	J113	43,419	0.04107%	0.04754%	(0.006468)%
CITY OF CORBIN	J118	353,880	0.33475%	0.28580%	0.04896%
CITY OF JEFFERSONTOWN	J156	853,246	0.80713%	0.81397%	(0.006833)%



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
BOYD CO AMBULANCE SERVICE	J210	392,685	0.37146%	0.33650%	0.03496%
CITY OF ST MATTHEWS	J256	431,364	0.40805%	0.41269%	(0.004638)%
CITY OF PARK HILLS	J259	44,403	0.04200%	0.04311%	(0.001105)%
CITY OF ALEXANDRIA	J319	171,538	0.16227%	0.14579%	0.01648%
CITY OF OAK GROVE	J324	109,167	0.10327%	0.08988%	0.01338%
CITY OF WEST BUECHEL	J356	49,267	0.04660%	0.00986%	0.03675%
CITY OF FORT WRIGHT	J359	228,690	0.21633%	0.20566%	0.01067%
CANNONSBURG VOL FIRE DEPT	J410	13,875	0.01312%	0.01666%	(0.003534)%
CITY OF COLD SPRING	J419	130,215	0.12318%	0.13076%	(0.007584)%
CITY OF SHIVELY	J456	617,232	0.58387%	0.54126%	0.04262%
CITY OF CATLETTSBURG	J510	83,688	0.07917%	0.08155%	(0.002389)%
CITY OF FORT THOMAS	J619	753,332	0.71262%	0.59917%	0.11345%
CITY OF SOUTHGATE	J719	881	0.00083%	0.00346%	(0.002623)%
CITY OF PROSPECT	J756	35,282	0.03338%	0.04513%	(0.011753)%
CITY OF BELLEVUE	J819	143,827	0.13605%	0.14298%	(0.006929)%
CITY OF VILLA HILLS	J859	52,607	0.04976%	0.05459%	(0.004829)%
CITY OF DAYTON	J919	81,685	0.07727%	0.08476%	(0.007490)%
OKOLONA FIRE DISTRICT	J956	418,198	0.39560%	0.37792%	0.01768%
CITY OF INDEPENDENCE	J959	373,863	0.35366%	0.36542%	(0.011763)%
CITY OF COLUMBIA	K001	107,886	0.10206%	0.10121%	0.00085%
CITY OF ASHLAND	K010	1,264,252	1.19593%	1.19771%	(0.001779)%
CITY OF DANVILLE	K011	499,280	0.47230%	0.44205%	0.03025%
CITY OF MORGANTOWN	K016	30,324	0.02869%	0.03199%	(0.003309)%
CITY OF MURRAY	K018	678,659	0.64198%	0.64550%	(0.003518)%
CITY OF NEWPORT	K019	1,002,941	0.94874%	0.94414%	0.00460%
CITY OF MANCHESTER	K026	83,299	0.07880%	0.07810%	0.00070%



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
CITY OF BURKESVILLE	K029	45,548	0.04309%	0.03944%	0.00365%
LEX/FAYETTE URBAN CO GOVT	K034	2,546,866	2.40922%	2.39031%	0.01891%
CITY OF WILLIAMSTOWN	K041	64,384	0.06090%	0.06858%	(0.007672)%
CITY OF LEITCHFIELD	K043	138,515	0.13103%	0.12467%	0.00636%
CITY OF CYNTHIANA	K049	268,729	0.25421%	0.24057%	0.01364%
CITY OF BEATTYVILLE	K065	34,734	0.03286%	0.03497%	(0.002109)%
CITY OF RUSSELLVILLE	K071	273,560	0.25878%	0.26453%	(0.005754)%
CITY OF LEBANON	K078	120,229	0.11373%	0.11969%	(0.005956)%
CITY OF BENTON	K079	73,401	0.06943%	0.07399%	(0.004551)%
CITY OF CARLISLE	K091	32,329	0.03058%	0.00000%	0.03058%
CITY OF STANTON	K099	38,512	0.03643%	0.04869%	(0.012264)%
CITY OF MOREHEAD	K103	180,230	0.17049%	0.17272%	(0.002230)%
CITY OF GEORGETOWN	K105	1,053,965	0.99700%	0.98992%	0.00709%
CITY OF SHELBYVILLE	K106	479,109	0.45322%	0.45578%	(0.002565)%
CITY OF TAYLORSVILLE	K108	21,614	0.02045%	0.02128%	(0.000839)%
CITY OF CADIZ	K111	91,940	0.08697%	0.06655%	0.02042%
CITY OF BOWLING GREEN	K114	2,649,148	2.50598%	2.52273%	(0.016752)%
CITY OF SPRINGFIELD	K115	62,734	0.05934%	0.05388%	0.00547%
CITY OF VERSAILLES	K120	466,115	0.44092%	0.48315%	(0.042227)%
JEFFERSONTOWN FIRE DIST	K256	506,363	0.47900%	0.47779%	0.00120%
MT WASHINGTON FIRE P DIST	K315	155,894	0.14747%	0.14203%	0.00544%
CITY OF SILVER GROVE	K319	6,548	0.00619%	0.00887%	(0.002677)%
ST MATTHEWS FIRE DIST.	K356	411,255	0.38903%	0.37717%	0.01186%
CITY OF SMITHS GROVE	K414	9,099	0.00861%	0.00618%	0.00243%
ALEXANDRIA FIRE DISTRICT	K419	199,344	0.18857%	0.17220%	0.01637%
CAMP TAYLOR FIRE PRO DIST	K456	74,477	0.07045%	0.06701%	0.00345%



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
CITY OF TAYLOR MILL	K559	254,968	0.24119%	0.25129%	(0.010103)%
MCPHILLAN FIRE PRO DIST 14	K656	102,329	0.09680%	0.09212%	0.00468%
CITY OF EDGEWOOD	K659	323,786	0.30629%	0.29756%	0.00872%
CENTRAL CAMPBELL CO FIRE	K719	224,250	0.21213%	0.20994%	0.00219%
LAKESIDE/CRESTVIEWHLS POL	K759	134,129	0.12688%	0.12725%	(0.000371)%
HIGHVIEW FIRE DISTRICT	K856	138,181	0.13071%	0.12822%	0.00249%
CITY OF FORT MITCHELL	K859	286,635	0.27114%	0.25358%	0.01756%
ADAIR CO AMBULANCE SER	L001	101,093	0.09563%	0.10140%	(0.005775)%
CITY OF GLASGOW	L005	565,279	0.53473%	0.55355%	(0.018822)%
CITY OF PARIS	L009	301,186	0.28491%	0.31891%	(0.034006)%
CITY OF MT WASHINGTON	L015	177,922	0.16831%	0.13936%	0.02895%
CITY OF WINCHESTER	L025	912,949	0.86361%	0.90961%	(0.045997)%
EDMONSON CO AMBULANCE DIS	L031	64,519	0.06103%	0.05350%	0.00753%
CITY OF FLEMINGSBURG	L035	49,797	0.04711%	0.05064%	(0.003530)%
CITY OF WARSAW	L039	24,807	0.02347%	0.02178%	0.00169%
GREEN CO AMBULANCE SVC	L044	55,110	0.05213%	0.06111%	(0.008979)%
CITY OF MUNFORDVILLE	L050	20,814	0.01969%	0.01473%	0.00496%
CITY OF EMINENCE	L052	50,692	0.04795%	0.05205%	(0.004098)%
CITY OF NICHOLASVILLE	L057	1,034,166	0.97828%	0.96676%	0.01151%
CITY OF BARBOURVILLE	L061	72,568	0.06865%	0.09092%	(0.022269)%
CITY OF EDDYVILLE	L072	37,483	0.03546%	0.02248%	0.01298%
CITY OF PADUCAH	L073	1,708,874	1.61652%	1.64277%	(0.026247)%
CITY OF SALYERSVILLE	L077	30,026	0.02840%	0.02986%	(0.001458)%
CITY OF TOMPKINSVILLE	L086	59,546	0.05633%	0.05414%	0.00219%
CITY OF NEW HAVEN	L090	9,168	0.00867%	0.00824%	0.00044%
CITY OF FRANKLIN	L107	200,137	0.18932%	0.18433%	0.00499%



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
SPENCER CO FIRE DIST	L108	20,296	0.01920%	0.01961%	(0.000407)%
CITY OF ELKTON	L110	26,253	0.02483%	0.01871%	0.00612%
ELSMERE FIRE PROTECTION	L159	128,728	0.12177%	0.11637%	0.00540%
EASTWOOD FIRE PROT DIST	L356	174,764	0.16532%	0.16524%	0.00008%
HARRODS CREEK FIRE DIST	L456	372,916	0.35276%	0.36347%	(0.010711)%
LYNDON FIRE PROTECT DIST	L556	274,858	0.26000%	0.27148%	(0.011479)%
FERN CREEK FIRE PROT DIST	L656	179,005	0.16933%	0.16705%	0.00228%
PLEASURE RIDGE PARK FIRE	L756	460,287	0.43541%	0.42236%	0.01305%
WORTHINGTON FIRE DEPT	L956	409,461	0.38733%	0.37178%	0.01555%
CITY OF HARDINSBURG	M014	28,928	0.02736%	0.02043%	0.00694%
BULLITT CO FISCAL COURT	M015	136,944	0.12954%	0.14200%	(0.012461)%
CITY OF MAYFIELD	M042	525,680	0.49727%	0.49250%	0.00477%
CITY OF DAWSON SPRINGS	M054	40,229	0.03805%	0.03778%	0.00028%
KENTON COUNTY FISCAL CT	M059	595,804	0.56360%	0.56805%	(0.004442)%
CITY OF STANFORD	M069	64,310	0.06083%	0.06960%	(0.008767)%
CITY OF RICHMOND	M076	1,013,324	0.95856%	1.04227%	(0.083714)%
CITY OF MAYSVILLE	M081	266,425	0.25203%	0.28344%	(0.031410)%
CITY OF EDMONTON	M085	47,712	0.04513%	0.04860%	(0.003464)%
CITY OF FALMOUTH	M096	6,947	0.00657%	0.04716%	(0.040585)%
CITY OF CAMPBELLSVILLE	M109	251,300	0.23772%	0.25020%	(0.012481)%
CITY OF GUTHRIE	M110	19,308	0.01826%	0.02320%	(0.004931)%
WHITLEY CO FISCAL COURT	M118	21,158	0.02001%	0.02193%	(0.001913)%
CITY OF PIONEER VILLAGE	M315	31,168	0.02948%	0.02787%	0.00162%
MIDDLETOWN FIRE PROT DIST	M356	551,518	0.52171%	0.49776%	0.02395%
CITY OF FLORENCE	N008	1,548,012	1.46435%	1.44819%	0.01616%
CITY OF PERRYVILLE	N011	5,940	0.00562%	0.00029%	0.00533%



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
CITY OF BROOKSVILLE	N012	13,349	0.01263%	0.01138%	0.00125%
CITY OF HORSE CAVE	N050	10,211	0.00966%	0.00966%	(0.000005)%
CITY OF HENDERSON	N051	1,164,903	1.10195%	1.11358%	(0.011637)%
CITY OF MADISONVILLE	N054	1,083,800	1.02523%	1.06668%	(0.041454)%
MADISON CO EMS	N076	456,119	0.43147%	0.42380%	0.00766%
CITY OF MT STERLING	N087	184,754	0.17477%	0.18145%	(0.006684)%
MORGAN CO AMBULANCE SERV	N088	38,910	0.03681%	0.05416%	(0.017348)%
CITY OF LAGRANGE	N093	141,087	0.13346%	0.13446%	(0.000994)%
CITY OF OWENTON	N094	35,207	0.03330%	0.03089%	0.00242%
CITY OF CLAY CITY	N099	13,091	0.01238%	0.01343%	(0.001048)%
CITY OF BURNSIDE	N100	29,448	0.02786%	0.02506%	0.00280%
CITY OF JAMESTOWN	N104	32,031	0.03030%	0.04565%	(0.015354)%
CITY OF PINEVILLE	P007	64,228	0.06076%	0.06816%	(0.007400)%
CITY OF LEBANON JUNCTION	P015	28,228	0.02670%	0.01426%	0.01244%
ESTILL COUNTY EMS	P033	126,952	0.12009%	0.09494%	0.02515%
CITY OF DRY RIDGE	P041	112,451	0.10637%	0.09868%	0.00769%
CITY OF CLARKSON	P043	6,340	0.00600%	0.00440%	0.00160%
CITY OF CALVERT CITY	P079	77,839	0.07363%	0.06069%	0.01294%
SOUTH OLDHAM FIRE DEPT	P093	121,938	0.11535%	0.11414%	0.00121%
CITY OF MONTICELLO	P116	103,620	0.09802%	0.09391%	0.00411%
CITY OF CLAY	P117	11,249	0.01064%	0.00832%	0.00232%
CITY OF SHEPHERDSVILLE	R015	524,332	0.49599%	0.43403%	0.06196%
CITY OF PRINCETON	R017	124,011	0.11731%	0.13256%	(0.015251)%
CITY OF RUSSELL	R045	175,008	0.16555%	0.15869%	0.00686%
CITY OF WILMORE	R057	80,113	0.07578%	0.07522%	0.00057%
CITY OF RUSSELL SPRINGS	R104	80,610	0.07625%	0.06633%	0.00992%



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
INDEPENDENCE FIRE DIST	TS59	497,336	0.47046%	0.47629%	(0.005836)%
ADAIR COUNTY FISCAL COURT	V001	86,651	0.08197%	0.10314%	(0.021174)%
ALLEN COUNTY FISCAL COURT	V002	67,015	0.06339%	0.07782%	(0.014431)%
ANDERSON CO FISCAL COURT	V003	110,095	0.10415%	0.10685%	(0.002702)%
BARREN CO FISCAL CT	V005	318,946	0.30171%	0.29633%	0.00538%
BELL CO FISCAL CT	V007	51,744	0.04895%	0.07469%	(0.025739)%
BOONE CO FISCAL CT	V008	421,846	0.39905%	0.36064%	0.03840%
BOURBON CO FISCAL COURT	V009	66,215	0.06264%	0.06783%	(0.005197)%
BOYLE COUNTY FISCAL COURT	V011	334,858	0.31676%	0.31872%	(0.001956)%
BRACKEN CO FISCAL COURT	V012	35,771	0.03384%	0.03020%	0.00363%
BREATHITT CO FISCAL COURT	V013	24,034	0.02273%	0.02192%	0.00081%
CALDWELL CO FISCAL COURT	V017	78,771	0.07451%	0.07253%	0.00198%
CAMPBELL CO FISCAL CT	V019	373,688	0.35349%	0.31870%	0.03479%
CASEY CO FISCAL COURT	V023	55,930	0.05291%	0.05456%	(0.001648)%
CLARK COUNTY FISCAL COURT	V025	344,520	0.32590%	0.30175%	0.02415%
DAVISS CO FISCAL COURT	V030	706,099	0.66794%	0.68388%	(0.015939)%
ELLIOTT CO FISCAL CT	V032	15,765	0.01491%	0.01624%	(0.001326)%
FLEMING CO FISCAL COURT	V035	52,342	0.04951%	0.04982%	(0.000305)%
FRANKLIN CO FISCAL COURT	V037	771,293	0.72961%	0.74561%	(0.016006)%
GRANT COUNTY FISCAL COURT	V041	138,086	0.13062%	0.12149%	0.00913%
GRAYSON CO FISCAL COURT	V043	533,498	0.50467%	0.52647%	(0.021806)%
HARDIN CO FISCAL COURT	V047	826,582	0.78191%	0.81568%	(0.033770)%
HARRISON CO FISCAL COURT	V049	104,304	0.09867%	0.10391%	(0.005238)%
HENRY CO FISCAL COURT	V052	62,326	0.05896%	0.05247%	0.00648%
HOPKINS CO FISCAL COURT	V054	414,807	0.39239%	0.31544%	0.07695%
JESSAMINE CO FISCAL COURT	V057	534,773	0.50587%	0.46713%	0.03874%



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
KNOTT CO FISCAL CT	V060	25,271	0.02390%	0.03181%	(0.007902)%
LARUE CO FISCAL COURT	V062	44,436	0.04203%	0.03144%	0.01060%
LAUREL COUNTY FISCAL COUR	V063	105,650	0.09994%	0.13480%	(0.034860)%
LETCHER CO FISCAL COURT	V067	112,672	0.10658%	0.11768%	(0.011102)%
LIVINGSTON CO FISCAL CT	V070	59,274	0.05607%	0.05818%	(0.002105)%
LYON COUNTY FISCAL COURT	V072	40,191	0.03802%	0.03573%	0.00229%
MCCRACKEN CO FISCAL COURT	V073	784,123	0.74175%	0.76601%	(0.024262)%
MADISON CO FISCAL COURT	V076	147,900	0.13991%	0.13347%	0.00644%
MARION CO FISCAL COURT	V078	66,143	0.06257%	0.06420%	(0.001632)%
MARSHALL CO FISCAL COURT	V079	422,708	0.39986%	0.40635%	(0.006482)%
MASON CO FIS CT	V081	85,262	0.08065%	0.10220%	(0.021543)%
MENIFEE CO FISCAL COURT	V083	35,138	0.03324%	0.03386%	(0.000626)%
MONTGOMERY CO FISCAL CT	V087	134,835	0.12755%	0.12800%	(0.000453)%
MORGAN CO FISCAL CT	V088	38,063	0.03601%	0.05131%	(0.015308)%
NELSON CO FISCAL CT	V090	237,984	0.22512%	0.22347%	0.00165%
OLDHAM CO FISCAL COURT	V093	689,207	0.65196%	0.66186%	(0.009900)%
OWEN COUNTY FISCAL COURT	V094	30,600	0.02895%	0.03083%	(0.001887)%
PENDLETON CO FISCAL COURT	V096	69,870	0.06609%	0.06268%	0.00342%
PULASKI CO FISCAL CT	V100	454,622	0.43005%	0.46198%	(0.031930)%
ROWAN CO FISCAL COURT	V103	169,263	0.16012%	0.17969%	(0.019577)%
SCOTT CO FISCAL CT	V105	1,170,179	1.10694%	1.08177%	0.02517%
SHELBY CO FISCAL COURT	V106	705,908	0.66776%	0.67142%	(0.003658)%
SIMPSON CO FISCAL COURT	V107	101,947	0.09644%	0.08540%	0.01104%
SPENCER CO TREASURER	V108	187,686	0.17754%	0.18889%	(0.011350)%
TAYLOR COUNTY FISCAL COUR	V109	80,139	0.07581%	0.07245%	0.00335%
TRIMBLE CO FISCAL COURT	V112	17,220	0.01629%	0.01645%	(0.000155)%



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
UNION COUNTY FISCAL COURT	V113	42,535	0.04024%	0.04475%	(0.004514)%
WASHINGTON CO FIS COURT	V115	74,641	0.07061%	0.06891%	0.00170%
CITY OF HIGHLAND HEIGHTS	V119	130,075	0.12305%	0.12079%	0.00225%
WOODFORD CO FISCAL COURT	V120	230,028	0.21760%	0.21871%	(0.001109)%
CITY OF ERLANGER	V159	793,821	0.75092%	0.76672%	(0.015802)%
CITY OF ADAIRVILLE	V171	8,485	0.00803%	0.00830%	(0.000277)%
CITY OF BUTLER	V196	8,815	0.00834%	0.00874%	(0.000405)%
CITY OF HAZARD	V197	10,969	0.01038%	0.01090%	(0.000521)%
BARREN/METCALFE CO AMB SR	V205	236,523	0.22374%	0.22247%	0.00127%
CITY OF PIKEVILLE	V298	315,853	0.29878%	0.31822%	(0.019436)%
CITY OF OWENSBORO	V330	2,020,741	1.91153%	1.87360%	0.03793%
CITY OF RADCLIFF	V347	630,313	0.59625%	0.55711%	0.03914%
CITY OF ELSMERE	V359	139,952	0.13239%	0.12773%	0.00466%
UNION EMERGENCY SERVICES	V408	311,847	0.29499%	0.27415%	0.02084%
CITY OF ELIZABETHTOWN	V447	982,701	0.92959%	0.96976%	(0.040165)%
WALTON FIRE DIST/EMS	V608	253,450	0.23975%	0.23519%	0.00456%
CITY OF VINE GROVE	V647	44,912	0.04248%	0.04332%	(0.000833)%
HEBRON FIRE PROTECTION DI	V708	512,795	0.48508%	0.45190%	0.03318%
POINT PLEASANT FIRE DIST	V808	149,707	0.14162%	0.12505%	0.01657%
CITY OF WILDER	V919	260,567	0.24648%	0.23221%	0.01427%
CITY OF COVINGTON	V959	2,971,628	2.81103%	2.90684%	(0.095813)%
CITY OF EARLINGTON	J154	-	0.00000%	0.00000%	0.00000%
CITY OF MEADOW VALE	K956	-	0.00000%	0.00000%	0.00000%
CITY OF MILLERSBURG	N009	-	0.00000%	0.00000%	0.00000%
MAGOFFIN CO FISCAL COURT	V077	-	0.00000%	0.00000%	0.00000%
SOMERSET POLICE & FIRE	AJ00	-	0.00000%	0.02725%	(0.027247)%



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
CITY OF FERGUSON	K200	-	0.00000%	0.00054%	(0.000545)%
CITY OF STURGIS	M113	-	0.00000%	0.00233%	(0.002331)%
CITY OF AUBURN	N071	-	0.00000%	0.00572%	(0.005724)%
CITY OF PRESTONSBURG	R036	-	0.00000%	0.00000%	0.00000%
TOTAL ALL ENTITIES		\$ 105,713,184	100.0000%	100.0000%	0.0000%



SCHEDULE B

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
JUDL ADM OFF OF THE COURT	20025	\$ 124,860,562	\$ 545,110	\$ 11,738,168	\$ 6,614,446	\$ 1,001,229	\$ 19,898,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,012,126	\$ 661,044	\$ 17,673,169
JEFFERSON CO CLERK	39931	22,421,250	97,886	2,107,826	1,187,758	3,446,621	6,840,091	-	-	-	495,903	495,903	3,054,873	1,101,720	4,156,593
JEFFERSON CO SHERIFF	39932	3,970,838	17,336	373,299	210,354	-	600,989	-	-	-	32,494	32,494	541,023	(20,677)	520,346
KENTON CO COURT CLERK	39933	2,586,479	11,292	243,155	137,018	-	391,465	-	-	-	121,185	121,185	352,405	(64,186)	288,219
KENTON CO SHERIFF	39934	855,736	3,736	80,448	45,332	-	129,516	-	-	-	30,310	30,310	116,593	(16,300)	100,293
CAMPBELL COUNTY CLERK	39935	1,897,139	8,282	178,350	100,500	-	287,133	-	-	-	62,617	62,617	258,483	(26,797)	231,686
CAMPBELL CO SHERIFF	39936	763,234	3,332	71,752	40,432	19,771	135,287	-	-	-	167,828	167,828	103,990	(56,545)	47,445
FAYETTE CO CLERK	39937	6,603,482	28,829	620,795	349,817	-	999,441	-	-	-	207,299	207,299	899,718	(103,161)	796,557
FAYETTE CO SHERIFF	39938	4,259,422	18,596	400,429	225,641	253,373	898,039	-	-	-	-	-	580,342	140,595	720,937
DAVIESS CO CLERK	39939	2,189,587	9,559	205,844	115,993	-	331,395	-	-	-	84,481	84,481	298,329	(50,494)	247,835
DAVIESS CO SHERIFF	39940	(310,817)	(1,357)	(29,220)	(16,465)	41,062	(5,980)	(29,220)	(29,220)	(29,220)	515,918	515,918	(42,349)	(186,881)	(229,229)
PIKE CO CLERK	39941	1,333,887	5,823	125,399	70,662	4,491	206,376	-	-	-	40,947	40,947	181,741	(14,017)	167,724
PIKE CO SHERIFF	39942	1,394,677	6,089	131,114	73,883	131,612	342,697	-	-	-	343,666	343,666	190,023	(55,440)	134,584
HARDIN COUNTY CLERK OFFIC	39943	2,194,918	9,582	206,345	116,275	-	332,202	-	-	-	75,701	75,701	299,055	(33,657)	265,399
HARDIN COUNTY SHERIFF	39944	848,844	3,706	79,800	44,967	23,251	151,724	-	-	-	21,301	21,301	115,654	6,559	122,213
WARREN COUNTY CLERKS OFF	39945	2,115,565	9,236	198,885	112,071	103,390	423,582	-	-	-	175,894	175,894	288,244	(4,515)	283,729
WARREN COUNTY SHERIFF	39946	3,911,765	17,078	367,746	207,224	115,770	707,818	-	-	-	21,653	21,653	532,974	67,685	600,658
BOONE COUNTY CLERK	39947	2,105,393	9,192	197,928	111,532	-	318,653	-	-	-	63,383	63,383	286,858	(40,184)	246,673
BOONE COUNTY SHERIFF	39948	906,816	3,959	85,250	48,038	12,043	149,290	-	-	-	16,031	16,031	123,553	(5,620)	117,933
CHRISTIAN COUNTY CLERK	39949	1,028,017	4,488	96,644	54,459	13,987	169,578	-	-	-	7,442	7,442	140,066	875	140,941
CHRISTIAN COUNTY SHERIFF	39950	3,336,176	14,565	313,635	176,733	60,512	565,444	-	-	-	4,566	4,566	454,551	22,084	476,635
MADISON COUNTY CLERK	39951	1,925,354	8,406	181,003	101,995	11,255	302,658	-	-	-	29,421	29,421	262,328	(4,754)	257,573
MADISON COUNTY SHERIFF	39952	557,633	2,434	52,423	29,540	-	84,398	-	-	-	39,317	39,317	75,977	(23,445)	52,532
BULLITT COUNTY CLERK	39961	1,774,919	7,749	166,861	94,026	-	268,635	-	-	-	59,161	59,161	241,831	(26,789)	215,042
BULLITT CO SHERIFF	39962	1,177,356	5,140	110,683	62,370	16,600	194,794	-	-	-	13,090	13,090	160,414	(1,781)	158,633
BRECKINRIDGE CO ATTORNEY	014A	28,620	125	2,691	1,516	5,643	9,975	-	-	-	3,558	3,558	3,899	2,261	6,160
HENDERSON CO TOURIST COMM	A051	159,761	697	15,019	8,463	-	24,180	-	-	-	5,756	5,756	21,767	(3,171)	18,597
HOUSING AUTH OF PADUCAH	A073	2,224,436	9,711	209,120	117,839	111,983	448,653	-	-	-	31,065	31,065	303,077	25,893	328,970
MORGANFIELD HOUSING AUTH	A113	82,316	359	7,739	4,361	8,760	21,219	-	-	-	30,040	30,040	11,216	(6,663)	4,552
CITY OF ANCHORAGE	A156	788,104	3,441	74,090	41,750	462	119,742	-	-	-	63,637	63,637	107,378	(26,099)	81,279
BELLEVUE/DAYTON FIRE	AB19	60,006	262	5,641	3,179	754	9,836	-	-	-	59	59	8,176	475	8,651
BURLINGTON FIRE PRO DIST	B008	89,063	389	4,718	2,374	2,374	15,854	-	-	-	239	239	12,135	827	12,961
HOUSING AUTHORITY OF CATLETTSBURG	B010	435,879	1,903	40,977	23,091	191,209	257,180	-	-	-	-	-	59,388	94,993	154,381
CITY OF HILLVIEW	B015	661,362	2,887	62,175	35,035	15,747	115,845	-	-	-	-	-	90,110	10,370	100,480
PENNYRILE EMER ASST CTR	B017	344,964	1,506	32,430	18,274	36,378	88,589	-	-	-	9,358	9,358	47,001	8,897	55,898
W KY ED COOPERATIVE	B018	796,372	3,477	74,867	42,188	14,561	135,092	-	-	-	33,048	33,048	108,505	(15,844)	92,661
OWENSBORO/DAV CO ECO DEV	B030	765,975	3,344	72,009	40,577	49,918	165,848	-	-	-	-	-	104,363	25,997	130,360
GTR FLEMING CO WATER COMM	B035	210,407	919	11,146	19,780	4,045	35,890	-	-	-	-	-	28,668	1,960	30,628
CITY OF HICKMAN	B038	891,487	3,892	83,809	47,226	68,136	203,063	-	-	-	133,206	133,206	121,464	(10,149)	111,315
HOUSING AUTH OF MAYFIELD	B042	920,852	4,020	86,569	48,782	-	139,371	-	-	-	47,550	47,550	125,465	(25,717)	99,748
GRAYSON CO CONSERV DIST	B043	50,976	223	4,792	2,700	2,060	9,775	-	-	-	253	253	6,945	687	7,633
CITY OF BELLEFONTE	B045	4,954	22	466	262	2,696	3,446	-	-	-	-	-	675	1,119	1,794



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
CITY OF HARLAN	B048	1,886,687	8,237	177,368	99,947	63,493	349,045	-	-	-	16,038	16,038	257,059	15,724	272,784
HENDERSON CITY/CO PLANNIN	B051	606,659	2,649	57,032	32,138	-	91,818	-	-	-	84,474	84,474	82,657	(45,565)	37,091
HENRY CO WATER DIST #2	B052	1,715,920	7,491	161,314	90,900	92,485	352,190	-	-	-	36,652	36,652	233,792	14,103	247,895
CITY OF NORTONVILLE	B054	186,500	814	17,533	9,880	712	28,939	-	-	-	35,525	35,525	25,410	(14,269)	11,141
JOHNSON CO FISCAL COURT	B058	3,460,475	15,108	325,320	183,317	18,305	542,050	-	-	-	69,052	69,052	471,486	(16,530)	454,957
KNOX CO UTILITIES COMM	B061	533,899	2,331	50,192	28,283	6,316	87,122	-	-	-	29,613	29,613	72,743	(8,105)	64,638
LAKE BARKLEY TOUR COMM	B072	47,214	206	4,439	2,501	5,023	12,168	-	-	-	23,874	23,874	6,433	(13,726)	(7,294)
MARION CO WATER DISTRICT	B078	568,124	2,480	53,409	30,096	4,349	90,335	-	-	-	9,025	9,025	77,406	(865)	76,542
N MERCER WATER DISTRICT	B084	842,261	3,677	79,181	44,618	13,416	140,892	-	-	-	19,334	19,334	114,757	862	115,619
MONTGOMERY CO FIRE DIST	B087	5,051,916	22,055	474,932	267,624	114,696	879,307	-	-	-	-	-	688,318	61,484	749,803
KY RIVER REGIONAL JAIL	B097	1,059,140	4,624	99,570	56,108	461,563	621,864	-	-	-	899	899	144,307	190,924	335,231
PIKE CO SENIOR CITIZEN PR	B098	704,499	3,076	66,230	37,321	71,871	178,497	-	-	-	3,059	3,059	95,987	27,796	123,783
CITY OF SCIENCE HILL	B100	84,159	367	6,230	4,458	2,418	15,156	-	-	-	65,962	65,962	11,467	(25,768)	(14,302)
RUSSELL CO AMBULANCE SER	B104	1,059,352	4,625	99,590	56,119	41,305	201,638	-	-	-	-	-	144,336	23,521	167,857
NORTH SHELBY WATER CO	B106	927,293	4,048	87,175	49,123	22,071	162,418	-	-	-	-	-	126,343	10,551	136,894
CAMPBELL/TAYLOR CO I D A	B109	177,181	774	16,657	9,386	2,538	29,355	-	-	-	-	-	24,141	1,116	25,257
UNION CO ECONOMIC DEVELOP	B113	71,124	311	6,686	3,768	38,710	49,475	-	-	-	-	-	9,691	16,062	25,753
MONTICELLO/WAYNE TELE BOA	B116	231,116	1,009	21,727	12,243	25,403	60,383	-	-	-	-	-	31,489	12,219	43,709
WHITLEY CO CONSERV DIST	B118	172,435	753	16,211	9,135	-	26,098	-	-	-	696	696	23,494	(298)	23,196
HOPKINS-CHRIST CO PLANNIN	B124	1,726,171	7,536	162,278	91,443	-	261,257	-	-	-	76,429	76,429	235,189	(36,837)	198,352
LOU POLICE RETIRE FUND	B156	191,368	835	17,991	10,138	1,180	30,144	-	-	-	1,609	1,609	26,074	114	26,188
HOUSING AUTH OF BENTON	B179	368,605	1,609	34,653	19,527	5,021	60,810	-	-	-	-	-	50,222	2,480	52,702
RIVERPARK CTR OWENSBORO	B230	1,031,988	4,505	97,017	54,669	-	156,192	-	-	-	19,814	19,814	140,607	(10,174)	130,434
BUECHEL FIRE PROTECT DIST	B256	61,919	270	5,821	3,280	51	9,423	-	-	-	757	757	8,436	(280)	8,156
CITY OF LUDLOW	B259	935,344	4,083	87,932	49,550	35,395	176,960	-	-	-	25,590	25,590	127,440	(2,260)	125,180
CITY OF DOUGLASS HILLS	B356	158,868	694	14,935	8,416	2,886	26,931	-	-	-	-	-	21,646	1,350	22,995
ANCHORAGE FIRE PROTECTION	B456	126,039	550	11,849	6,677	8,000	27,076	-	-	-	-	-	17,173	3,693	20,866
LOUISVILLE AIRPORT AUTHOR	B656	13,899,653	60,682	1,306,709	736,329	254,841	2,358,562	-	-	-	177,169	177,169	1,893,814	95,255	1,989,068
LEGAL AID SOCIETY INC	B756	3,837,023	16,751	360,719	203,265	57,448	638,184	-	-	-	58,649	58,649	522,790	(15,003)	507,787
JEFF CO SOIL/CONSERV DIST	B856	78,193	341	7,351	4,142	-	11,835	-	-	-	1,216	1,216	10,654	(610)	10,044
LAKE DREAMLAND FIRE DIST	B956	62,334	272	5,860	3,302	526	9,961	-	-	-	1,181	1,181	8,493	(563)	7,930
WINCHESTER CLARK COUNTY	C025	205,525	897	19,321	10,888	4,227	35,333	-	-	-	497	497	28,003	2,593	30,595
INDUSTRIAL AUTHORITY															
JONATHAN CREEK WATER DIST	C079	489,593	2,137	46,027	25,936	85,799	159,899	-	-	-	-	-	66,707	36,768	103,474
CITY OF JEFFERSONVILLE	C087	324,028	1,415	30,462	17,165	176,357	225,399	-	-	-	-	-	44,148	73,177	117,326
CITY OF SIMPSONVILLE	C106	1,275,588	5,569	119,918	67,574	94,682	287,743	-	-	-	-	-	173,798	47,830	221,627
HOUSING AUTH OF CORBIN	C118	642,334	2,804	60,386	34,027	-	97,218	-	-	-	30,607	30,607	87,517	(12,964)	74,554
HOUSING AUTH OF OWENSBORO	C230	2,175,542	9,498	204,523	115,249	80,662	409,932	-	-	-	-	-	296,415	51,867	348,283
LOUISVILLE/JEFF CO METRO	C256	284,824,913	1,243,475	26,776,450	15,088,502	-	43,108,428	-	-	-	2,146,029	2,146,029	38,807,107	(1,146,955)	37,660,152
CALDWELL CO WATER DISTRICT	D017	402,436	1,757	37,833	21,319	-	60,909	-	-	-	9,385	9,385	54,831	(5,055)	49,776
WINCHESTER-CLARK COUNTY	D025	142,071	620	13,356	7,526	5,277	26,779	-	-	-	-	-	19,357	3,286	22,643
TOURISM															
CITY OF PLEASUREVILLE	D052	48,545	212	4,564	2,572	-	7,347	-	-	-	1,357	1,357	6,614	(860)	5,754
CITY OF LEWISBURG	D071	315,585	1,378	29,668	16,718	-	47,764	-	-	-	17,821	17,821	42,998	(10,625)	32,373
NORTH MARSHALL WATER DIST	D079	831,288	3,629	78,150	44,037	41,871	167,687	-	-	-	-	-	113,262	19,878	133,140
GTR H/MERCER PL&ZONING CO	D084	107,057	467	10,064	5,671	100	16,303	-	-	-	140	140	14,586	8	14,595
CITY OF COAL RUN VILLAGE	D098	35,758	156	3,362	1,894	19,462	24,874	-	-	-	-	-	4,872	8,075	12,947
UNION CO WATER DISTRICT	D113	457,239	1,996	42,985	24,222	259	69,463	-	-	-	-	-	62,298	115	62,414
WHITLEY CO WATER DIST	D118	344,425	1,504	32,379	18,246	-	52,129	-	-	-	19,036	19,036	46,928	(10,917)	36,010
WESTERN FLEMING WATER DIS	D135	357,607	1,561	33,619	18,944	50,977	105,101	-	-	-	30,432	30,432	48,724	998	49,722
SHELBY CO SUB FIRE DIST	G506	79,351	346	4,204	2,06	206	12,216	-	-	-	469	469	10,811	(58)	10,754
ADAIR CO BD OF EDUCATION	J001	6,476,613	28,275	608,868	343,096	152,145	1,132,384	-	-	-	-	-	882,432	73,428	955,860



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
CITY OF SCOTTSVILLE	J002	3,282,728	14,332	308,610	173,901	169,891	666,734	-	-	-	-	-	447,268	101,241	548,510
CITY OF LAWRENCEBURG	J003	4,012,408	17,517	377,207	122,556	-	607,281	-	-	-	21,613	21,613	546,687	(11,706)	534,981
BALLARD CO BD OF ED	J004	3,844,211	16,783	361,395	203,646	26,096	607,919	-	-	-	131,155	131,155	523,770	(37,139)	486,631
GLASGOW BD OF EDUCATION	J005	4,983,375	21,756	468,488	263,993	88,018	842,255	-	-	-	-	-	678,980	38,864	717,843
BATH CO BD OF EDUC	J006	5,619,137	24,532	528,256	297,672	159,659	1,010,119	-	-	-	-	-	765,602	89,946	855,548
CITY OF MIDDLESBORO	J007	3,070,037	13,403	288,615	162,634	124,110	588,762	-	-	-	-	-	76,982	76,982	495,271
BOONE CO WATER DISTRICT	J008	2,461,715	10,747	231,426	130,409	2,934	375,516	-	-	-	-	-	335,406	(2,344)	333,062
BOURBON CO BD OF EDUCATIO	J009	8,161,818	35,632	767,294	432,370	155,368	1,390,664	-	-	-	-	-	418,289	47,008	1,159,048
FAIRVIEW BD OF EDUCATION	J010	2,150,854	9,390	202,202	113,941	-	325,533	-	-	-	-	-	293,052	(41,135)	251,917
DANVILLE CITY BD OF ED	J011	5,949,530	25,974	559,317	315,174	50,413	950,878	-	-	-	-	-	810,618	(49,036)	761,582
BRACKEN CO BD OF EDUC	J012	2,441,247	10,658	229,502	129,324	849	370,333	-	-	-	-	-	332,617	(10,429)	322,188
BREATHITT CO BD OF ED	J013	5,827,679	25,442	547,861	308,719	51,562	933,584	-	-	-	-	-	794,015	(84,136)	709,880
BRECKINRIDGE CO BD OF ED	J014	8,156,799	35,611	766,822	432,104	4,090	1,238,627	-	-	-	-	-	1,111,356	(8,126)	1,103,229
BULLITT CO BD OF ED	J015	32,657,910	142,576	3,070,177	1,730,042	568,128	5,510,923	-	-	-	-	-	4,449,607	292,356	4,741,963
BUTLER CO BD OF ED	J016	4,952,158	21,620	465,553	262,339	32,778	782,290	-	-	-	-	-	674,727	15,233	689,959
CALDWELL CO BD EDUCATION	J017	5,520,239	24,100	518,959	292,433	15,363	850,854	-	-	-	-	-	752,127	(24,004)	728,123
CALLOWAY CO BD OF EDUC	J018	7,860,120	34,315	738,932	416,387	9,142	1,198,776	-	-	-	-	-	1,070,933	(28,692)	1,042,241
SANITATION DISTRICT NO 1	J019	26,833,462	117,148	2,522,619	1,421,493	22,109	4,083,370	-	-	-	-	-	3,656,032	(220,206)	3,435,827
CARRROLL CO BD OF ED	J021	7,721,284	33,709	725,880	409,032	31,546	1,200,167	-	-	-	-	-	73,888	(9,768)	1,042,250
CARTER CO BD OF ED	J022	12,315,580	53,767	1,157,790	652,414	27,599	1,891,570	-	-	-	-	-	39,483	1,895	1,679,880
CASEY CO BD OF ED	J023	6,976,424	30,457	655,855	369,574	281,028	1,336,914	-	-	-	-	-	950,531	65,713	1,016,244
CITY OF HOPKINSVILLE	J024	7,285,140	31,805	684,878	385,928	95,998	1,198,609	-	-	-	-	-	992,953	50,665	1,043,258
CLARK CO BD OF ED	J025	12,588,232	54,957	1,183,422	666,857	146,609	2,051,846	-	-	-	-	-	1,715,134	40,767	1,755,901
CLAY CO BD OF ED	J026	9,815,866	42,854	922,792	519,992	-	1,485,637	-	-	-	-	-	342,832	(150,955)	1,186,447
CLINTON CO BD OF ED	J027	5,354,397	23,376	503,368	283,647	-	810,391	-	-	-	-	-	145,551	(92,135)	637,397
CRITTENDEN CO BD OF ED	J028	3,665,668	16,003	344,610	194,188	109,301	664,102	-	-	-	-	-	499,444	46,011	545,455
CUMBERLAND CO BD OF ED	J029	2,287,872	9,988	215,083	121,199	2,338	348,609	-	-	-	-	-	311,720	(7,285)	304,435
DAVISS CO LIBRARY DIST	J030	2,653,071	11,583	249,416	140,546	-	401,544	-	-	-	-	-	361,478	(26,448)	335,031
EDMONSON CO BD OF EDUC	J031	5,668,370	24,747	532,885	300,280	35,426	893,338	-	-	-	-	-	772,310	14,813	787,123
ELLIOTT CO BD OF ED	J032	2,603,284	11,365	244,735	137,908	52,044	446,052	-	-	-	-	-	354,695	21,015	375,710
ESTILL CO CONSERVATION DI	J033	65,014	284	6,112	3,444	7,018	16,858	-	-	-	-	-	8,858	4,318	13,176
GREATHER LEX CONV&VISITOR	J034	2,371,530	10,354	222,948	125,631	101,100	460,032	-	-	-	-	-	323,119	52,335	375,454
FLEMING CO BD OF ED	J035	5,659,482	24,708	532,049	299,809	-	856,566	-	-	-	-	-	771,099	(66,956)	704,143
CITY OF FRANKFORT	J037	14,621,760	63,835	1,374,595	774,583	-	2,213,012	-	-	-	-	-	1,992,200	(243,098)	1,749,102
FULTON COUNTY BD OF EDUC	J038	1,843,532	8,048	173,311	97,660	254,553	533,573	-	-	-	-	-	519,426	251,179	204,228
GALLATIN CO BD OF EDUC	J039	4,499,699	19,645	423,018	238,370	11,217	692,249	-	-	-	-	-	613,079	(22,541)	590,538
CITY OF LANCASTER	J040	881,160	3,847	82,838	46,679	22,292	155,656	-	-	-	-	-	120,057	4,305	124,363
WILLIAMSTOWN INDEPNNT SC	J041	3,005,000	13,119	282,501	159,189	3,054	457,863	-	-	-	-	-	409,428	(34,705)	374,723
GRAVES CO LIBRARY	J042	315,805	1,379	29,689	16,730	14,938	62,735	-	-	-	-	-	43,028	6,362	49,390
GRAYSON CO BD OF ED	J043	10,970,143	47,893	1,031,305	581,140	-	1,660,338	-	-	-	-	-	1,494,671	(30,847)	1,463,824
GREEN CO BD OF EDUCATION	J044	4,786,834	20,898	450,011	253,581	46,348	770,838	-	-	-	-	-	652,201	10,319	662,521
RUSSELL INDPD BD OF ED	J045	5,567,171	24,305	523,371	294,919	280,780	1,123,375	-	-	-	-	-	758,521	129,274	887,796
HANCOCK CO BD EDUCATION	J046	4,977,871	21,732	467,971	263,701	8,724	762,128	-	-	-	-	-	678,230	(32,051)	646,179
HARDIN CO SOIL CN DIST	J047	49,535	216	4,657	2,624	-	7,497	-	-	-	-	-	6,749	(431)	6,318
HARLAN CO BD OF EDUCATION	J048	11,615,978	50,712	1,092,021	615,352	22,547	1,780,633	-	-	-	-	-	1,582,665	(62,577)	1,520,088
HARRISON CO BD OF ED	J049	7,740,457	33,793	727,682	410,048	-	1,171,523	-	-	-	-	-	1,054,629	(84,737)	969,892
HART CO BD OF ED	J050	6,494,770	28,355	610,575	344,058	-	982,988	-	-	-	-	-	884,906	(24,804)	860,102
HENDERSON PUBLIC LIBRARY	J051	1,840,561	8,035	173,032	97,503	15,233	293,803	-	-	-	-	-	250,775	6,973	257,747
EMINENCE INDEP BD OF EDUC	J052	1,540,173	6,724	144,792	81,590	68,641	301,747	-	-	-	-	-	209,847	7,448	217,295
HICKMAN CO BD OF ED	J053	1,958,428	8,550	184,112	103,747	-	296,409	-	-	-	-	-	266,834	(103,359)	163,475
HOPKINS CO BD OF ED	J054	19,666,399	85,859	1,848,842	1,041,821	270,429	3,246,951	-	-	-	-	-	2,679,527	37,257	2,716,784
JACKSON CO BD OF ED	J055	6,680,094	29,164	627,997	353,876	41,720	1,052,757	-	-	-	-	-	910,156	22,397	932,553



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
JEFF CO METRO SEWER DIST	J056	74,131,895	323,642	6,969,155	3,927,112	-	11,219,908	-	-	2,529,345	2,529,345	10,100,396	(1,071,104)	9,029,292
JESSAMINE CO BD OF ED	J057	23,013,507	100,471	2,163,505	1,219,133	229,114	3,712,223	-	-	-	-	3,135,567	150,788	3,286,355
PAINTSVILLE GAS/WATER SYS	J058	3,115,146	13,600	292,856	165,024	77,652	549,131	-	-	-	-	424,436	49,999	474,435
KENTON COUNTY AIRPORT BD	J059	34,652,926	151,286	3,257,729	1,835,727	622,860	5,867,602	-	-	-	-	4,721,426	317,277	5,038,703
KNOTT CO BD OF EDUCATION	J060	7,711,978	33,669	725,005	408,539	-	1,167,213	-	-	72,812	72,812	1,050,749	(32,159)	1,018,590
KNOX CO BD OF EDUCATION	J061	13,413,472	58,560	1,261,003	710,574	-	2,030,137	-	-	140,395	140,395	1,827,572	(66,771)	1,760,801
LARUE CO PUBLIC LIBRARY	J062	257,769	1,125	24,233	13,655	11,388	50,401	-	-	-	-	-	35,121	6,652
CITY OF LONDON	J063	4,731,243	20,655	444,785	250,636	399,893	1,115,969	-	-	-	-	644,627	186,684	831,311
LAWRENCE CO BD OF ED	J064	6,018,121	26,274	565,765	318,808	-	910,846	-	-	73,225	73,225	819,963	(33,187)	786,776
LEE CO BD OF ED	J065	2,998,915	13,093	281,929	158,866	-	453,888	-	-	116,953	116,953	608,599	(61,339)	347,260
LESLIE CO BD OF ED	J066	4,609,016	20,122	433,295	244,161	43,047	740,624	-	-	94,050	94,050	427,974	(10,517)	617,456
CITY OF WHITESBURG	J067	1,381,968	6,033	129,919	73,209	167,612	376,774	-	-	-	-	188,292	73,854	262,145
ELEC PLT BD OF VANCEBURG	J068	1,758,292	7,676	165,297	93,145	11,077	277,195	-	-	2,206	2,206	239,565	6,420	245,986
LINCOLN CO BD OF EDUC	J069	11,435,526	49,925	1,075,056	605,793	117,272	1,848,045	-	-	72,180	72,180	1,558,079	47,713	1,605,792
LIVINGSTON CO BD OF ED	J070	3,838,299	16,757	360,839	203,333	105,853	686,782	-	-	169	169	522,964	70,032	592,996
LOGAN CO BD OF EDUCATION	J071	8,733,483	38,128	821,037	462,653	-	1,321,818	-	-	49,680	49,680	1,189,928	(22,357)	1,167,571
LYON CO. PUBLIC LIBRARY	J072	252,879	1,104	23,773	13,396	13,277	51,550	-	-	4,471	4,471	34,454	6,938	41,392
PADUCAH WATER WORKS	J073	5,786,673	25,263	544,006	306,547	118,521	994,338	-	-	59,312	59,312	788,428	9,899	798,328
MCCREARY CO BD OF EDUCATN	J074	7,883,865	34,419	741,164	417,645	97,059	1,290,286	-	-	46,631	46,631	1,074,169	9,392	1,083,560
MCLEAN CO BD OF ED	J075	3,818,210	16,669	358,951	202,268	-	577,888	-	-	113,598	113,598	520,227	(50,447)	469,780
MADISON CO BD OF ED	J076	26,256,385	114,629	2,468,368	1,390,923	42,051	4,015,971	-	-	36,283	36,283	3,577,406	12,793	3,590,199
MAGOFFIN CO BD OF ED	J077	6,184,832	27,001	581,437	327,639	68,957	1,005,035	-	-	325,478	325,478	842,677	(89,386)	753,291
MARION CO BD OF EDUCATION	J078	7,283,415	31,798	684,715	385,836	4,406	1,106,755	-	-	21,648	21,648	992,358	(12,508)	979,850
MARSHALL COUNTY BD OF ED	J079	11,149,839	48,677	1,048,199	590,659	88,642	1,776,177	-	-	15,506	15,506	1,519,154	26,512	1,545,666
MARTIN CO BD OF ED	J080	7,301,767	31,878	686,441	386,809	146,284	1,251,411	-	-	122,392	122,392	994,858	(20,355)	974,503
MASON CO BD OF ED	J081	6,335,478	27,659	595,600	335,620	88,099	1,046,977	-	-	136,632	136,632	863,203	(53,929)	809,273
MEADE CO PUBLIC LIBRARY	J082	529,672	2,312	49,795	28,059	11,691	91,857	-	-	2,242	2,242	72,167	6,812	78,979
MENIFEE CO BD OF ED	J083	3,009,036	13,137	282,880	159,403	49,244	504,664	-	-	36,032	36,032	409,978	17,661	427,639
CITY OF HARRODSBURG	J084	5,078,759	22,173	477,455	269,046	370,739	1,139,412	-	-	-	-	691,976	200,526	892,501
METCALFE CO BD OF ED	J085	4,349,799	18,990	408,926	230,429	-	658,345	-	-	211,166	211,166	592,656	(97,347)	495,309
MONROE CO BOARD OF ED	J086	5,673,734	24,770	533,389	300,564	-	858,723	-	-	196,421	196,421	773,040	(85,243)	687,797
MT STERLING WATER WORKS	J087	2,834,255	12,374	266,449	150,144	70,556	499,522	-	-	-	-	386,164	30,845	417,009
MORGAN CO BD OF EDUCATION	J088	5,971,166	26,069	561,351	316,320	30,741	934,480	-	-	89,181	89,181	813,565	(16,646)	796,919
MUHLENBERG CO LIB BD DIST	J089	925,469	4,040	87,004	49,026	-	140,070	-	-	43,192	43,192	126,094	(23,433)	102,661
CITY OF BARDSTOWN	J090	8,468,750	36,972	796,149	448,629	72,474	1,354,224	-	-	202,495	202,495	1,153,859	(36,027)	1,117,832
NICHOLAS CO BD OF ED	J091	2,886,702	12,603	271,379	152,922	7,858	444,762	-	-	-	-	393,310	4,100	397,410
OHIO CO BD OF ED	J092	11,504,838	50,227	1,081,572	609,465	55,553	1,796,817	-	-	-	-	1,567,523	23,517	1,591,040
OLDHAM COUNTY BD OF ED	J093	32,823,925	143,301	3,085,784	1,738,836	183,646	5,151,568	-	-	-	-	4,472,227	121,611	4,593,837
OWEN CO BD OF ED	J094	4,577,558	19,984	430,337	242,495	19,246	712,062	-	-	153,192	153,192	623,688	(50,819)	572,868
OWSLEY CO BD OF EDUCATION	J095	3,668,450	16,016	344,872	194,335	-	555,222	-	-	148,505	148,505	499,823	(70,889)	428,934
PENDLETON CO BD OF ED	J096	6,229,771	27,198	585,662	330,020	-	942,880	-	-	108,353	108,353	848,800	(66,939)	781,861
HAZARD CITY SCHOOLS	J097	1,754,402	7,659	164,932	92,939	25,782	291,312	-	-	-	-	239,035	11,169	250,204
PIKE CO BD OF EDUCATION	J098	29,084,219	126,975	2,734,214	1,540,727	-	4,401,915	-	-	769,517	769,517	3,962,695	(357,984)	3,604,712
POWELL CO BD OF EDUCATION	J099	6,690,266	29,208	628,953	354,415	29,928	1,042,504	-	-	36,943	36,943	911,542	4,490	916,032
CITY OF SOMERSET	J100	12,144,563	53,020	1,141,713	643,354	126,521	1,964,608	-	-	505,419	505,419	1,654,684	(125,929)	1,528,756
ROBERTSON CO BD OF ED	J101	862,415	3,765	81,076	45,686	38,659	169,186	-	-	-	-	117,503	19,444	136,947
ROCKCASTLE CO BD OF ED	J102	8,255,576	36,042	776,108	437,336	47,919	1,297,405	-	-	46,087	46,087	1,124,814	12,611	1,137,425
ROWAN CO BD OF ED	J103	9,813,284	42,842	922,549	519,855	218,840	1,704,087	-	-	-	-	1,337,050	119,182	1,456,232
RUSSELL CO BD OF ED	J104	7,889,354	34,443	741,680	417,936	89,116	1,283,174	-	-	-	-	1,074,917	52,518	1,127,434
SCOTT CO BOARD OF ED	J105	22,801,840	99,547	2,143,606	1,207,920	188,362	3,639,435	-	-	69,795	69,795	3,106,728	95,783	3,202,510
SHELBY CO LIBRARY	J106	535,357	2,337	50,329	28,360	17,336	98,362	-	-	86,799	86,799	72,942	(24,536)	48,406
SIMPSON CO BD OF ED	J107	8,019,348	35,010	753,901	424,822	27,110	1,240,843	-	-	-	-	1,092,628	16,391	1,109,019



Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
J108	8,280,748	36,152	778,475	438,670	187,886	1,441,182	-	-	-	-	1,128,244	85,858	1,214,101	
J109	6,721,499	29,344	631,890	356,069	31,448	1,048,751	-	-	29,311	29,311	915,797	8,664	924,462	
J110	5,914,258	25,820	556,001	313,306	-	895,127	-	-	137,957	137,957	805,812	(61,222)	744,590	
J111	5,813,816	25,382	546,558	307,985	-	879,925	-	-	62,496	62,496	792,127	(26,649)	765,478	
J112	4,136,867	18,061	388,908	219,149	-	626,117	-	-	173,788	173,788	563,644	(90,435)	473,209	
J113	4,080,457	17,814	383,605	216,161	167,324	784,904	-	-	-	-	555,958	92,868	648,827	
J115	1,360,273	5,939	127,880	72,060	40,003	245,881	-	-	-	1,335	1,335	185,336	15,715	201,051
J117	564,272	2,463	53,047	29,892	-	85,403	-	-	-	8,501	8,501	76,881	(4,118)	72,763
J118	3,386,273	14,784	318,344	179,387	-	512,515	-	-	68,595	68,595	461,376	(39,893)	421,483	
J119	3,551,837	15,506	333,909	188,157	81,345	618,918	-	-	-	-	483,934	38,456	522,390	
J120	11,024,306	48,129	1,036,397	584,009	-	1,668,536	-	-	277,806	277,806	1,502,051	(143,538)	1,358,512	
J124	262,439	1,146	24,672	13,903	-	39,720	-	-	54,744	54,744	35,757	(25,423)	10,334	
J134	394,286	1,721	37,067	20,887	2,451	62,126	-	-	8,167	8,167	53,721	(1,766)	51,955	
J135	630,769	2,754	59,299	33,415	50,153	145,620	-	-	64,973	64,973	85,942	(22,218)	63,724	
J154	526,970	2,301	49,541	27,916	5,235	84,993	-	-	23,745	23,745	71,799	(6,386)	65,413	
J156	5,805,936	25,347	545,817	307,567	62,011	940,743	-	-	-	-	791,053	33,887	824,939	
J178	493,243	2,153	46,370	26,129	-	74,653	-	-	9,120	9,120	67,204	(4,585)	62,619	
J179	192,639	841	18,110	10,205	10,754	39,910	-	-	-	-	26,247	5,394	31,641	
J190	470,388	2,054	44,221	24,919	19,953	91,147	-	-	-	-	64,090	9,636	73,725	
J200	232,762	1,016	21,882	12,330	14,699	49,928	-	-	4,850	4,850	31,714	2,887	34,601	
J203	1,357,122	5,925	127,583	71,893	19,435	224,836	-	-	-	-	184,906	8,188	193,094	
J205	940,945	4,108	88,458	49,846	44,039	186,451	-	-	-	-	128,203	23,775	151,978	
J210	131,328	573	6,957	3,911	8,391	28,268	-	-	-	-	17,893	4,316	22,209	
J214	10,114,835	44,159	950,898	535,830	137,107	1,667,993	-	-	7,691	7,691	1,378,136	87,608	1,465,744	
J217	3,089,921	13,490	163,688	181,239	163,688	648,900	-	-	25,393	25,393	420,999	58,386	479,385	
J219	3,609,966	15,760	339,374	191,237	170,305	716,676	-	-	-	-	491,854	98,844	590,698	
J224	2,027,817	8,853	190,636	107,423	104,958	411,870	-	-	-	-	276,288	45,205	321,493	
J234	5,496,638	23,997	516,740	291,183	39,976	871,895	-	-	-	-	748,911	23,332	772,244	
J256	2,869,601	12,528	269,772	152,016	-	434,316	-	-	72,481	72,481	390,980	(34,809)	356,171	
J259	246,774	1,077	23,199	13,073	-	37,349	-	-	3,453	3,453	33,623	(1,959)	31,663	
J305	200,969	877	18,893	10,646	25,777	56,194	-	-	-	-	27,382	11,240	38,622	
J310	858,552	3,748	80,713	45,482	52,489	182,432	-	-	-	-	116,977	23,552	140,529	
J314	458,169	2,000	43,073	24,271	-	69,344	-	-	-	17,522	17,522	62,425	(9,317)	53,108
J317	251,089	1,096	23,605	13,301	-	38,002	-	-	6,333	6,333	34,211	(3,547)	30,664	
J319	1,038,734	4,535	97,652	55,027	6,948	164,161	-	-	56,091	56,091	141,526	(18,673)	122,854	
J324	2,103,834	9,185	197,782	111,450	225,126	543,543	-	-	195,734	195,734	286,645	(36,212)	250,434	
J334	188,691	824	17,739	9,996	3,847	32,406	-	-	-	-	25,709	1,707	27,416	
J356	1,300,515	5,678	122,262	68,894	396,518	593,351	-	-	-	-	177,194	182,640	359,834	
J359	655,804	2,863	61,652	34,741	-	99,256	-	-	13,564	13,564	89,353	(6,531)	82,822	
J405	1,351,072	5,898	127,015	71,573	114,799	319,285	-	-	2,106	2,106	184,082	46,240	230,322	
J414	1,238,666	5,408	116,447	65,618	18,496	205,969	-	-	4,650	4,650	168,767	10,320	179,087	
J417	115,454	504	10,854	6,116	22,588	40,062	-	-	-	-	15,731	12,930	28,660	
J419	497,717	2,173	46,790	26,366	-	75,330	-	-	53,254	53,254	67,813	(23,426)	44,387	
J424	94,224	411	8,858	4,992	-	14,261	-	-	41,748	41,748	12,838	(17,744)	(4,906)	
J434	10,030,432	43,790	942,963	531,359	290,990	1,809,102	-	-	99,778	99,778	1,366,636	54,665	1,421,301	
J456	1,131,109	4,938	106,336	59,920	69,005	240,200	-	-	-	-	154,112	29,273	183,386	
J459	4,923,335	21,494	462,844	260,812	59,148	804,298	-	-	-	37,238	37,238	670,799	23,720	694,519
J510	654,282	2,856	61,509	34,660	28,608	127,634	-	-	30,696	30,696	89,145	6,209	95,354	
J514	3,526,454	15,396	331,523	186,813	109,011	642,742	-	-	1,293	1,293	480,476	44,377	524,853	
J519	1,776,751	7,757	167,033	94,123	161,230	430,142	-	-	40,182	40,182	242,081	40,290	282,370	
J524	3,761,528	16,422	353,622	199,266	130,603	699,913	-	-	-	-	512,504	64,024	576,529	
J534	8,467,821	36,968	796,062	448,580	448,404	1,730,014	-	-	-	-	1,153,732	203,399	1,357,131	



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense		
LOUISVILLE CONV BUREAU	J556	9,161,861	39,998	861,309	485,346	84,692	1,471,345	-	-	-	35,598	35,598	1,248,294	11,567	1,259,861	
CITY OF CRESCENT SPRINGS	J559	601,541	2,626	56,551	31,866	20,401	111,444	-	-	-	-	-	81,959	9,978	91,938	
BOYD CO CONSERVATION DIST	J610	70,640	308	6,641	3,742	940	11,631	-	-	-	503	503	9,625	57	9,681	
BOWL GRN CONV & VISIT BUR	J614	751,222	3,280	70,623	39,796	17,543	131,241	-	-	-	-	-	102,353	10,015	112,368	
CITY OF FORT THOMAS	J619	3,480,085	15,193	327,164	184,356	197,272	723,985	-	-	-	92,417	92,417	474,158	20,652	494,810	
OHIO VALLEY ED COOP	J656	4,765,562	20,805	448,011	252,454	485,519	1,206,790	-	-	-	-	-	649,303	213,963	863,266	
BIG SANDY WATER DISTRICT	J710	707,015	3,087	66,467	37,454	3,320	110,327	-	-	-	-	-	96,330	2,147	98,477	
BOWLING GR/WARREN COMM ED	J714	589,509	2,574	55,420	31,229	39,404	128,626	-	-	-	-	79,746	80,320	(6,995)	73,325	
CITY OF SOUTHGATE	J719	699,711	3,055	65,780	37,067	15,931	121,833	-	-	-	-	-	95,335	8,341	103,675	
ACCESS TO JUSTICE FNDTION	J734	27,983	122	2,631	1,482	-	4,235	-	-	-	164,954	164,954	3,813	(73,488)	(69,675)	
CITY OF PROSPECT	J756	611,487	2,670	57,486	32,393	46,943	139,492	-	-	-	-	-	83,315	22,406	105,720	
N KY COMMUNITY ACT COMM	J759	5,540,752	24,190	520,887	293,519	288,283	1,126,879	-	-	-	-	-	754,922	138,898	893,820	
HOUSING AUTH OF ASHLAND	J810	1,185,677	5,176	111,466	62,811	18,147	197,600	-	-	-	10,169	10,169	161,547	7,798	169,346	
HOUSING AUTH BOWLING GRN	J814	3,086,337	13,474	290,147	163,498	8,159	475,278	-	-	-	-	54,208	54,208	420,510	(32,514)	387,996
CITY OF BELLEVUE	J819	1,284,119	5,606	120,720	68,026	11,500	205,852	-	-	-	17,187	17,187	174,960	484	175,444	
KY LEGAL SERVICE PROGRAMS	J834	691,270	3,018	64,986	36,620	76,587	181,211	-	-	-	-	-	94,185	34,133	128,318	
LOUISVILLE WATER COMPANY	J856	58,797,618	256,696	5,527,576	3,114,784	562,008	9,461,064	-	-	-	2,354,682	2,354,682	8,011,116	(604,856)	7,406,260	
CITY OF VILLA HILLS	J859	578,110	2,524	54,348	30,625	10,392	97,889	-	-	-	-	-	1,626	3,235	82,002	
SANITATION DISTRICT #4	J910	751,596	3,281	70,658	39,816	25,543	139,298	-	-	-	23,370	23,370	102,404	7,219	109,623	
BOWLING GRN HUM RIGHT COM	J914	148,836	650	13,992	7,885	-	22,526	-	-	-	653	653	20,279	(426)	19,853	
CITY OF DAYTON	J919	726,969	3,174	68,342	38,511	5,525	115,553	-	-	-	-	44,692	44,692	99,049	(14,885)	84,164
OKOLONA FIRE DISTRICT	J956	79,865	349	7,508	4,231	3,796	15,883	-	-	-	-	6,004	6,004	10,882	(2,401)	8,481
CITY OF INDEPENDENCE	J959	1,590,392	6,943	149,513	84,250	-	240,707	-	-	-	-	35,820	35,820	216,689	(17,051)	199,638
CITY OF COLUMBIA	K001	1,108,620	4,840	104,222	58,729	-	167,790	-	-	-	-	65,948	65,948	151,048	(37,860)	113,188
ALLEN CO BD OF ED	K002	7,929,204	34,617	745,426	420,047	10,768	1,210,858	-	-	-	-	18,573	1,080,346	(7,832)	1,072,514	
ANDERSON CO BD OF ED	K003	9,076,288	39,625	853,264	480,813	-	1,373,702	-	-	-	-	113,045	113,045	1,236,635	(69,611)	1,167,025
CITY OF WICKLIFFE	K004	444,471	1,940	41,785	23,546	20,856	88,127	-	-	-	-	-	60,559	12,827	73,386	
BARREN CO BD OF EDUCATION	K005	14,088,873	61,509	1,324,498	746,353	569,865	2,702,225	-	-	-	-	62,413	62,413	1,919,595	195,125	2,114,720
CITY OF OWINGSVILLE	K006	899,181	3,926	84,532	47,634	30,940	167,031	-	-	-	-	6,260	6,260	122,513	17,892	140,405
BELL CO BD OF ED	K007	8,386,673	36,614	788,433	444,281	80,938	1,350,266	-	-	-	-	-	1,142,676	44,325	1,187,001	
PARIS BD OF EDUCATION	K009	2,552,653	11,144	239,975	135,226	171,111	557,457	-	-	-	-	-	347,796	72,245	420,041	
CITY OF ASHLAND	K010	16,108,362	70,325	1,514,350	853,335	150,957	2,588,967	-	-	-	23,940	23,940	2,194,748	90,038	2,284,786	
CITY OF DANVILLE	K011	5,537,010	24,173	520,535	293,321	148,358	986,388	-	-	-	-	-	754,412	65,325	819,737	
AUGUSTA BD OF ED	K012	609,574	2,661	57,306	32,292	-	92,259	-	-	-	-	32,793	32,793	83,054	(19,463)	63,590
JACKSON CITY SCHOOLS	K013	1,298,545	5,669	122,077	68,790	18,712	215,248	-	-	-	-	14,240	14,240	176,925	(1,666)	175,260
CLOVERPORT INDEPENDENT SC	K014	1,328,534	5,800	124,896	70,379	90,658	291,732	-	-	-	-	32,266	32,266	181,011	16,249	197,260
BULLITT CO PUBLIC LIBRARY	K015	2,604,060	11,369	244,808	137,949	246,276	640,402	-	-	-	-	-	354,801	115,940	470,740	
CITY OF MORGANTOWN	K016	1,503,646	6,565	141,358	79,655	17,062	244,640	-	-	-	2,858	2,858	204,870	10,114	214,984	
GEORGE COON PUBLIC LIBRAR	K017	278,778	1,217	26,208	14,768	17,434	59,628	-	-	-	-	-	37,983	10,669	48,652	
CITY OF MURRAY	K018	8,378,483	36,578	787,663	443,847	101,389	1,369,478	-	-	-	-	325,048	325,048	1,141,560	(67,729)	1,073,830
CITY OF NEWPORT	K019	3,933,909	17,174	369,828	208,397	100,200	695,600	-	-	-	-	-	535,991	55,279	591,270	
CARLISLE CO BD OF ED	K020	1,916,867	8,369	180,205	101,545	9,385	299,504	-	-	-	-	4,282	4,282	261,171	1,058	262,229
CARROLL CO PUBLIC LIBRARY	K021	670,900	2,929	63,071	35,541	17,380	118,921	-	-	-	-	-	91,409	11,143	102,552	
CARTER CO EMER AMBUL DIST	K022	2,714,319	11,850	255,174	143,790	-	410,814	-	-	-	298,915	298,915	369,823	(125,152)	244,671	
CASEY CO AMBULANCE SERV	K023	792,485	3,460	74,502	41,982	10,111	130,054	-	-	-	-	64,785	64,785	107,975	(20,186)	87,790
CLARK CO LIBRARY BD	K025	1,620,699	7,076	152,362	85,856	-	245,294	-	-	-	-	55,108	55,108	220,819	(28,413)	192,406
CITY OF MANCHESTER	K026	1,940,136	8,470	182,393	102,778	32,824	326,465	-	-	-	-	15,476	15,476	264,342	15,316	279,658
CLINTON CO PUBLIC LIBRARY	K027	140,577	614	13,216	7,447	3,231	24,508	-	-	-	-	-	19,154	1,673	20,826	
CITY OF MARION	K028	1,921,421	8,388	180,633	101,787	21,270	312,078	-	-	-	-	54,902	54,902	261,792	(8,695)	253,097
CITY OF BURKESVILLE	K029	1,158,084	5,056	108,872	61,349	44,649	219,926	-	-	-	-	-	157,788	21,024	178,812	
OWENSBORO BD OF ED	K030	15,686,615	68,484	1,474,702	830,993	112,022	2,486,201	-	-	-	42,986	42,986	2,137,286	18,014	2,155,300	
ELLIOTT CO AMB SERVICE	K032	652,483	2,849	61,340	34,565	-	98,754	-	-	-	-	287,010	287,010	88,900	(149,213)	(60,313)



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
ESTILL CO BD OF EDUCATION	K033	6,649,006	29,028	625,074	352,229	-	1,006,331	-	-	92,382	92,382	905,920	(48,727)	857,194
LEX/FAYETTE URBAN CO GOVT	K034	145,669,353	635,956	13,694,407	7,716,784	6,112,448	28,159,595	-	-	-	-	19,847,302	2,760,200	22,607,503
LICKING VALLEY COM ACTION	K035	3,706,347	16,181	348,434	196,342	-	560,958	-	-	230,437	230,437	504,986	(122,697)	382,289
FLOYD CO SCHOOLS	K036	17,476,582	76,298	1,642,977	925,816	-	2,645,092	-	-	338,605	338,605	2,381,167	(165,440)	2,215,727
FULTON CITY SCHOOLS	K038	1,322,614	5,774	124,339	70,065	7,963	208,142	-	-	87,172	87,172	180,205	(30,898)	149,307
GALLATIN CO PUBLIC LIB	K039	393,209	1,717	36,966	20,830	-	60,359	-	-	-	-	53,574	468	54,042
GARRARD CO BD OF ED	K040	6,739,954	29,425	633,624	357,047	49,352	1,069,448	-	-	-	-	918,312	28,411	946,723
CITY OF WILLIAMSTOWN	K041	3,402,527	14,855	319,872	180,248	66,558	581,532	-	-	108,909	108,909	463,591	(44,508)	419,083
GRAVES CO BD OF ED	K042	11,748,778	51,292	1,104,505	622,388	338,497	2,116,682	-	-	11,687	11,687	1,600,759	132,715	1,733,474
CITY OF LEITCHFIELD	K043	2,734,520	11,938	257,073	144,860	33,549	447,420	-	-	-	-	372,576	18,392	390,967
CITY OF GREENSBURG	K044	1,350,492	5,896	126,960	71,542	-	204,398	-	-	71,169	71,169	184,003	(43,105)	140,898
GREENUP CO BD OF ED	K045	8,294,204	36,210	779,740	439,383	120,264	1,375,597	-	-	62,653	62,653	1,130,077	8,410	1,138,487
CITY OF HAWESVILLE	K046	724,345	3,162	68,096	38,372	86,060	195,690	-	-	12,149	12,149	98,691	27,664	126,355
HARDIN CO BD OF ED	K047	38,975,707	170,158	3,664,114	2,064,725	80,801	5,979,798	-	-	8,949	8,949	5,310,401	49,797	5,360,198
HARLAN INDEPENDENT SCHOOL	K048	1,534,946	6,701	144,301	81,313	-	232,315	-	-	24,968	24,968	209,135	(15,370)	193,765
CITY OF CYNTHIANA	K049	2,520,568	11,004	236,959	133,526	-	381,490	-	-	145,859	145,859	343,425	(75,038)	268,387
CAVERNA INDEPENDENT SCH	K050	2,053,051	8,963	193,008	108,760	19,400	330,130	-	-	43,991	43,991	279,726	(5,406)	274,320
HENRY CO BD OF EDUCATION	K052	5,604,969	24,470	526,924	296,921	55,541	903,857	-	-	10,847	10,847	763,671	15,863	779,534
JACKSON CO CONSERV DIST	K055	76,102	332	7,154	4,031	158	11,676	-	-	413	413	10,369	(67)	10,302
JESSAMINE CO PUBLIC LIBRA	K057	2,153,619	9,402	202,462	114,087	63,652	389,604	-	-	-	-	293,428	32,635	326,063
JOHNSON CO BD OF ED	K058	9,495,609	41,455	892,684	503,027	-	1,437,166	-	-	99,365	99,365	1,293,767	(62,324)	1,231,443
LKLP COMM ACTION COUNCIL	K060	17,415,683	76,033	1,637,252	922,590	273,108	2,908,983	-	-	109,635	109,635	2,372,869	40,717	2,413,586
BARBOURVILLE CITY SCHOOLS	K061	1,199,273	5,236	112,744	63,531	-	181,511	-	-	221,789	221,789	163,400	(99,245)	64,155
LARUE CO BD OF EDUCATION	K062	5,736,571	25,044	539,296	303,893	95,148	963,382	-	-	-	-	781,602	48,665	830,267
LONDON UTILITY COMM	K063	2,773,641	12,109	146,933	86,359	-	506,151	-	-	-	-	377,906	41,048	418,954
CITY OF LOUISA	K064	1,067,005	4,658	100,309	56,524	73,418	234,909	-	-	-	-	145,378	35,724	181,103
CITY OF BEATTYVILLE	K065	1,375,122	6,003	129,275	72,847	-	208,125	-	-	78,179	78,179	187,359	(39,675)	147,684
LESLIE CO PUBLIC LIBRARY	K066	499,927	2,183	46,998	26,483	1,230	76,894	-	-	6,044	6,044	68,115	(1,694)	66,421
LETCHER CO BD OF ED	K067	9,507,578	41,508	893,809	503,661	-	1,438,978	-	-	138,651	138,651	1,295,398	(86,552)	1,208,846
LEWIS CO BD OF ED	K068	5,922,830	25,858	556,806	313,760	4,205	900,629	-	-	25,317	25,317	806,980	(7,720)	799,259
LINCOLN CO PUBLIC LIBRARY	K069	347,301	1,516	32,650	18,398	-	52,564	-	-	11,310	11,310	47,319	(5,381)	41,938
LIVINGSTON CO CONSERV DIS	K070	74,337	325	6,988	3,938	941	12,192	-	-	-	-	10,128	612	10,740
CITY OF RUSSELLVILLE	K071	3,776,450	16,487	355,025	200,056	-	571,568	-	-	110,432	110,432	514,538	(56,120)	458,418
LYON CO BD OF EDUCATION	K072	2,438,561	10,646	229,250	129,182	600	369,678	-	-	54,941	54,941	332,251	(22,400)	309,852
PADUCAH BOARD OF ED	K073	10,285,130	44,902	966,907	544,851	14,072	1,570,733	-	-	176,585	176,585	1,401,339	(63,952)	1,337,386
MCCREARY CO WATER DIST	K074	2,142,121	9,352	201,381	113,478	-	82,412	-	-	31,007	31,007	291,862	13,662	305,523
CITY OF CALHOUN	K075	601,411	2,626	56,539	31,860	28,574	119,597	-	-	15,849	15,849	81,942	1,360	83,302
MAGOFFIN CO LIBRARY	K077	123,535	539	11,614	6,544	7,715	26,412	-	-	-	-	16,832	3,240	20,071
CITY OF LEBANON	K078	2,546,521	11,117	239,399	134,901	104,331	489,748	-	-	-	-	346,961	53,192	400,153
CITY OF BENTON	K079	3,016,676	13,170	283,598	159,807	15,731	472,307	-	-	-	-	411,019	7,950	418,970
MARTIN COUNTY LIBRARY	K080	347,140	1,516	32,635	18,390	26,729	79,269	-	-	-	-	47,297	13,127	60,425
MAYSVILLE UTILITY COMM	K081	1,675,580	7,315	157,522	88,763	-	253,600	-	-	28,002	28,002	228,296	(17,661)	210,635
CITY OF MULDRAGH	K082	644,072	2,812	60,549	34,120	4,702	102,183	-	-	35,910	35,910	87,754	(11,786)	75,968
CITY OF FRENCHBURG	K083	474,642	2,072	44,621	25,144	9,538	81,376	-	-	3,704	3,704	64,670	4,780	69,449
METCALFE HEALTH CARE CTN	K085	3,239,192	14,142	304,517	171,595	-	490,254	-	-	242,911	242,911	441,337	(118,862)	322,475
MONROE CO CONSERV DIST	K086	106,318	464	9,995	5,632	1,035	17,127	-	-	-	-	14,486	463	14,949
MONTGOMERY CO BD OF ED	K087	11,662,793	50,917	1,096,422	617,832	-	1,765,171	-	-	179,086	179,086	1,589,044	(83,825)	1,505,219
GAUEWAY COMM SER ORGANIZ	K088	4,730,524	20,652	444,718	250,598	255,768	971,736	-	-	79,515	79,515	644,529	53,469	697,998
MUHLBERG CO BD OF ED	K089	14,027,874	61,242	1,318,763	743,122	-	2,123,127	-	-	1,552,702	1,552,702	1,911,284	(677,582)	1,233,702
NELSON COUNTY BD OF ED	K090	11,905,816	51,978	1,119,268	630,707	-	1,801,953	-	-	244,119	244,119	1,622,155	(118,295)	1,503,861
CITY OF CARLISLE	K091	1,653,470	7,219	155,443	87,592	63,873	314,127	-	-	98,572	98,572	225,284	1,398	226,682



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
K092	707,776	3,090	66,538	37,494	16,163	123,285	-	-	-	8,196	8,196	96,434	1,279	97,712
K093	1,612,542	7,040	151,595	85,424	32,523	276,583	-	-	-	-	-	219,707	13,497	233,204
K094	570,834	2,492	53,664	30,240	6,285	92,681	-	-	-	2,511	2,511	77,776	3,120	80,896
K095	172,381	753	16,206	9,132	-	26,090	-	-	-	3,051	3,051	23,487	(1,499)	21,988
K096	412,046	1,799	38,737	21,828	14,665	77,029	-	-	-	7,008	7,008	56,141	1,444	57,585
K097	12,682,075	55,367	1,192,245	671,829	182,425	2,101,865	-	-	-	-	-	1,727,920	91,029	1,818,949
K098	2,571,668	11,227	241,763	136,233	22,904	412,128	-	-	-	30,025	30,025	350,387	(10,380)	340,007
K099	433,989	1,895	40,799	22,990	6,761	72,446	-	-	-	12,566	12,566	59,131	(5,516)	53,614
K100	3,330,825	14,542	313,132	176,449	27,864	531,986	-	-	-	16,839	16,839	453,822	410	454,232
K102	45,008	196	4,231	2,384	132	6,944	-	-	-	204	204	6,132	(81)	6,052
K103	2,829,329	12,352	265,986	149,883	32,371	460,592	-	-	-	-	-	385,493	16,340	401,833
K104	59,175	258	5,563	3,135	16	8,972	-	-	-	21	21	8,063	2	8,065
K105	5,987,707	26,141	562,906	317,197	42,328	948,572	-	-	-	21,641	21,641	815,819	3,232	819,051
K106	3,056,797	13,345	287,370	161,933	53,904	516,552	-	-	-	32,918	32,918	416,485	567	417,052
K107	318,674	1,391	29,959	16,882	166	48,397	-	-	-	1,596	1,596	43,419	(553)	42,866
K108	1,519,400	6,633	142,839	80,490	-	229,962	-	-	-	61,950	61,950	207,017	(33,370)	173,647
K109	2,661,695	11,620	250,227	141,002	39,683	442,533	-	-	-	73,427	73,427	362,653	(4,187)	358,466
K110	594,539	2,596	55,893	31,496	8,913	98,897	-	-	-	-	-	81,005	5,145	86,150
K111	2,287,389	9,986	215,038	121,174	331,083	677,281	-	-	-	57,024	57,024	311,654	99,615	411,269
K112	342,971	1,497	32,243	18,169	10,861	62,770	-	-	-	4,358	4,358	46,729	5,384	52,114
K113	7,268,003	31,730	683,266	385,020	-	1,100,017	-	-	-	214,227	214,227	990,258	(96,160)	894,098
K114	19,551,026	85,355	1,837,996	1,035,709	-	2,959,060	-	-	-	377,353	377,353	2,663,808	(172,568)	2,491,239
K115	1,192,737	5,207	112,129	63,185	26,192	206,713	-	-	-	-	-	162,509	12,932	175,442
K116	9,825,462	42,896	923,694	520,500	270,972	1,758,062	-	-	-	96,766	96,766	1,338,709	48,353	1,387,062
K117	310,784	1,357	16,464	29,217	5,363	52,400	-	-	-	14,739	14,739	42,344	(7,536)	34,808
K118	12,874,610	56,207	1,210,345	682,028	-	1,948,580	-	-	-	426,152	426,152	1,754,153	(241,281)	1,512,872
K119	111,454	487	10,478	5,904	9,721	26,590	-	-	-	-	-	15,186	5,070	20,256
K120	4,320,766	18,863	406,196	228,891	72,025	725,976	-	-	-	146,997	146,997	588,700	(13,296)	575,404
K137	308,277	1,346	28,981	16,331	1,099	47,757	-	-	-	10,006	10,006	42,002	(3,424)	38,578
K141	104,126	455	9,789	5,516	1,454	17,214	-	-	-	543	543	14,187	244	14,431
K181	377,636	1,649	35,502	20,005	16,490	73,645	-	-	-	7,017	7,017	51,452	2,195	53,648
K214	829,789	3,623	78,009	43,958	130,440	256,029	-	-	-	-	-	113,058	67,895	180,953
K219	16,504,154	72,053	1,551,559	874,302	163,318	2,661,232	-	-	-	239,044	239,044	2,248,674	8,969	2,257,643
K237	388,304	1,695	36,505	20,570	13,536	72,306	-	-	-	124	124	52,906	5,534	58,440
K256	82,179	359	7,726	4,353	-	12,438	-	-	-	3,758	3,758	11,197	(1,639)	9,558
K314	3,413,886	14,904	320,940	180,849	-	516,694	-	-	-	174,627	174,627	465,138	(81,792)	383,347
K315	102,841	449	9,668	5,448	2,382	17,947	-	-	-	-	-	14,012	1,133	15,145
K319	170,381	744	16,018	9,026	-	25,787	-	-	-	17,286	17,286	23,214	(11,370)	11,845
K337	172,041	751	16,174	9,114	51,763	77,801	-	-	-	37,840	37,840	23,440	(3,581)	19,859
K356	107,961	471	10,149	5,719	10,190	26,530	-	-	-	-	-	14,710	4,256	18,966
K414	67,990	297	6,392	3,602	-	10,290	-	-	-	1,514	1,514	9,264	(797)	8,466
K459	84,120	367	7,908	4,456	-	12,732	-	-	-	5,235	5,235	11,461	(2,350)	9,111
K519	65,315	285	6,140	3,460	158	10,043	-	-	-	178	178	8,899	(52)	8,847
K559	995,726	4,347	93,608	52,748	8,958	159,662	-	-	-	-	-	135,667	5,195	140,861
K614	2,417,685	10,555	227,287	128,076	93,706	459,624	-	-	-	-	-	329,407	43,358	372,765
K619	2,492,714	10,883	234,341	132,051	95,012	472,286	-	-	-	-	-	339,630	45,751	385,381
K659	1,292,919	5,645	121,548	68,492	43,520	239,204	-	-	-	12,366	12,366	176,159	23,690	199,849
K719	61,465	268	5,778	3,256	277	9,580	-	-	-	751	751	8,375	(382)	7,992
K759	101,314	442	9,525	5,367	2,079	17,413	-	-	-	-	-	13,804	1,133	14,937
K856	101,776	444	9,568	5,392	998	16,402	-	-	-	-	-	13,867	433	14,300
K859	1,017,915	4,444	95,694	53,924	27,946	182,008	-	-	-	67,817	67,817	138,690	(33,316)	105,374
K956	2,683	12	252	142	312	718	-	-	-	11	11	366	122	487



		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
		Difference Between Expected & Actual Experience		Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
Non-Hazardous Employer	Employer Code	Net Pension Liability													
HOUSING AUTH OF COVINGTON	K959	3,140,073	13,709	295,199	166,344	210,149	685,401	-	-	-	56,651	56,651	427,832	49,681	477,513
ALLEN CO CONSERVATION DIS	L002	66,104	289	6,214	3,502	-	10,005	-	-	-	6,137	6,137	9,007	6,373	6,373
ANDERSON PUBLIC LIBRARY	L003	570,210	2,489	53,606	30,207	-	86,302	-	-	-	25,896	25,896	77,691	(13,503)	64,188
CITY OF BARLOW	L004	253,082	1,105	23,792	13,407	-	38,304	-	-	-	29,914	29,914	34,482	(15,039)	19,444
CITY OF GLASGOW	L005	6,262,736	27,342	588,761	331,766	100,633	1,048,502	-	-	-	185,897	185,897	853,291	(10,492)	842,800
BATH CO WATER DISTRICT	L006	662,950	2,894	62,324	35,120	2,604	102,942	-	-	-	2,049	2,049	90,326	(277)	90,050
BELL CO COURT CLERK	L007	491,307	2,145	46,188	26,027	-	74,360	-	-	-	70,088	70,088	66,940	(34,505)	32,435
BOONE CO BD OF ED	L008	52,131,983	227,595	4,900,939	2,761,674	176,809	8,067,017	-	-	-	-	-	7,102,930	84,630	7,187,560
CITY OF PARIS	L009	7,707,594	33,649	408,307	724,593	101,525	1,268,074	-	-	-	-	-	1,050,152	55,708	1,105,860
FIVCO AREA DEVELOPMT DIST	L010	1,743,069	7,610	163,866	92,338	77,140	340,954	-	-	-	16,484	16,484	237,491	44,246	281,738
DANVILLE BOYLE CO REC	L011	303,694	1,326	28,550	16,088	-	45,964	-	-	-	33,065	33,065	41,378	(13,794)	27,584
BRACKEN COUNTY PUB LIBRAR	L012	140,362	613	13,196	7,436	4,593	25,837	-	-	-	13,780	13,780	19,124	(7,220)	11,904
BREATHITT CO PUBLIC LIB	L013	331,336	1,447	17,552	31,149	17,552	62,048	-	-	-	-	-	45,144	7,762	52,906
BRECKINRIDGE CO CLERK OFF	L014	646,937	2,824	60,819	34,271	6,566	104,480	-	-	-	-	-	88,145	3,459	91,603
CITY OF MT WASHINGTON	L015	3,235,013	14,123	304,124	171,374	318,662	808,283	-	-	-	-	-	440,767	153,544	594,311
BUTLER CO AMBULANCE SVC	L016	990,480	4,324	93,115	52,470	-	149,910	-	-	-	46,706	46,706	134,952	(28,063)	106,889
CALDWELL COUNTY EMS	L017	179,928	786	16,915	9,532	-	27,232	-	-	-	449,964	449,964	24,515	(186,960)	(162,445)
MURRAY PUBLIC SCHOOLS	L018	6,267,837	27,364	589,241	332,037	89,946	1,038,587	-	-	-	-	-	853,986	41,476	895,463
BALLARD/CARLISLE/LIV PB L	L020	20,619	90	1,938	1,092	-	3,121	-	-	-	11,952	11,952	2,809	(5,015)	(2,206)
CITY OF CARROLLTON	L021	2,425,118	10,587	227,986	128,470	1,754	368,797	-	-	-	28,561	28,561	330,420	(10,689)	319,731
NORTHEAST KY CAA	L022	4,443,017	19,397	417,689	235,367	127,928	800,381	-	-	-	-	-	605,357	79,696	685,052
CITY OF LIBERTY	L023	1,467,178	6,405	137,930	77,723	5,881	227,939	-	-	-	943	943	199,901	1,816	201,717
HOPKINSVLE CHRIST LIBRARY	L024	333,109	1,454	31,316	17,646	-	31,382	-	-	-	50,615	50,615	45,386	(219)	45,167
CITY OF WINCHESTER	L025	3,946,977	17,232	371,056	209,090	34,713	632,090	-	-	-	40,009	40,009	537,772	6,388	544,159
DANIEL BOONE COMM AGENCY	L026	5,862,878	25,596	310,584	405,285	551,170	1,292,635	-	-	-	-	-	798,811	191,675	990,486
CITY OF ALBANY	L027	2,297,699	10,031	216,007	121,720	67,917	415,676	-	-	-	22,480	22,480	313,059	13,294	326,354
CRITTENDEN/LIV CO WAT DIS	L028	884,966	3,864	83,196	46,881	52,114	186,054	-	-	-	18,676	18,676	120,576	9,256	129,832
CUMBERLAND CO SOIL & WAT	L029	52,590	230	4,944	2,786	-	7,960	-	-	-	930	930	7,165	(457)	6,708
EDMONSON CO AMBULANCE DIS	L031	233,425	1,019	21,944	12,366	-	35,329	-	-	-	17,598	17,598	31,804	(10,445)	21,359
SANDY HOOK WATER DISTRICT	L032	355,536	1,552	33,424	18,834	9,204	63,015	-	-	-	3,455	3,455	48,441	4,662	53,103
CITY OF IRVINE	L033	912,214	3,983	85,757	48,324	40,963	179,028	-	-	-	50,929	50,929	124,288	5,996	130,284
CITY OF FLEMINGSBURG	L035	1,335,368	5,830	125,538	70,741	27,368	229,477	-	-	-	-	-	181,943	12,335	194,278
FLOYD CO LIBRARY	L036	705,365	3,079	66,311	37,366	55,241	161,999	-	-	-	6,899	6,899	96,105	33,721	129,827
FULTON CO LIBRARY	L038	239,258	1,045	22,493	12,675	626	36,838	-	-	-	9,748	9,748	32,599	(3,630)	28,969
CITY OF WARSAW	L039	307,435	1,342	28,902	16,286	1,740	48,270	-	-	-	18,337	18,337	41,888	(6,456)	35,431
GRANT CO PUBLIC LIBRARY	L041	860,803	3,758	80,924	45,601	76,569	206,852	-	-	-	9,017	9,017	117,284	25,800	143,083
MAYFIELD CITY SCHOOLS	L042	5,966,723	26,049	560,933	316,085	219,005	1,122,072	-	-	-	-	-	812,960	135,923	948,883
LEITCHFIELD UTILITY COMM	L043	2,387,542	10,423	224,453	126,479	4,170	365,526	-	-	-	27,272	27,272	325,300	(16,331)	308,970
GREEN CO AMBULANCE SVC	L044	464,230	2,027	43,642	24,592	82,250	152,512	-	-	-	-	-	63,251	36,590	99,841
RACELAND BOARD OF EDUC	L045	2,259,672	9,865	212,432	119,705	76,305	418,308	-	-	-	1,993	1,993	307,878	30,342	338,220
HANCOCK CO PUBLIC LIBRARY	L046	349,402	1,525	32,847	18,509	8,405	61,287	-	-	-	8,906	8,906	47,606	1,870	49,476
WEST POINT INDEPENDENT SC	L047	313,228	1,367	29,447	16,593	-	47,407	-	-	-	61,140	61,140	42,677	(27,065)	15,613
CYNTHIANA/HARRISON LIBRAR	L049	467,295	2,040	43,931	24,755	2,148	72,874	-	-	-	27,294	27,294	63,669	(9,902)	53,766
CITY OF MUNFORDVILLE	L050	709,745	3,099	66,723	37,598	50,541	157,961	-	-	-	-	-	96,702	28,056	124,758
HENDERSON CO WATER DIST	L051	886,480	3,870	83,338	46,961	24,699	158,868	-	-	-	4,606	4,606	120,782	7,198	127,980
CITY OF EMINENCE	L052	693,364	3,027	65,183	36,731	-	104,941	-	-	-	50,697	50,697	94,470	(23,026)	71,444
DAWSON SPRINGS PUBLIC SCH	L054	1,723,025	7,522	161,982	91,277	3,813	264,594	-	-	-	3,240	3,240	234,760	1,181	235,941
CITY OF NICHOLASVILLE	L057	9,815,276	42,851	922,736	519,961	141,532	1,626,880	-	-	-	54,145	54,145	1,337,321	71,130	1,408,452
PAINTSVILLE BD OF ED	L058	1,860,491	8,122	174,905	98,559	-	281,586	-	-	-	94,385	94,385	253,490	(48,670)	204,820
KNOTT CO SOIL CONV DIST	L060	55,184	241	5,188	2,923	1,285	9,637	-	-	-	-	-	7,519	641	8,160
CITY OF BARBOURVILLE	L061	918,761	4,011	86,373	48,671	15,331	154,386	-	-	-	3,382	3,382	125,180	8,750	133,930
CITY OF HODGENVILLE	L062	1,595,780	6,967	150,020	84,536	250,380	491,903	-	-	-	135,990	135,990	217,423	13,833	231,256



Employer	Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
LAUREL CO PUBLIC LIB DIST	L063	1,592,976	6,955	149,756	84,387	-	241,098	-	-	-	48,424	48,424	217,041	(28,814)	188,228
LOUISA WATER & SEWER COMM	L064	1,031,091	4,501	96,933	54,622	-	156,056	-	-	-	65,520	65,520	140,485	(38,584)	101,901
LEE CO PUBLIC LIBRARY	L065	151,167	660	14,211	8,008	-	22,879	-	-	-	978	978	20,596	(590)	20,007
CITY OF HYDEN	L066	304,661	1,330	28,641	16,139	3,589	49,699	-	-	-	430	430	41,510	2,198	43,708
LETCHER COUNTY CONS DIST	L067	58,496	255	5,499	3,099	1,223	10,076	-	-	-	-	-	7,970	686	8,656
HOUSING AUTH OF VANCEBURG	L068	168,075	734	15,801	8,904	-	25,438	-	-	-	8,645	8,645	22,900	(5,655)	17,245
STANFORD WATER COMMISSION	L069	1,109,383	4,843	104,293	58,769	32,981	200,887	-	-	-	1,225	1,225	151,152	12,874	164,026
KY WESTERN WATERLAND	L070	32,825	143	3,086	1,739	-	4,968	-	-	-	49,469	49,469	4,472	(28,237)	(23,765)
RUSSELLVILLE CITY SCHOOLS	L071	2,655,886	11,595	249,680	140,695	57,234	459,204	-	-	-	72,384	72,384	361,862	(24,188)	337,674
CITY OF EDDYVILLE	L072	779,504	3,403	73,281	41,294	-	117,978	-	-	-	146,355	146,355	106,207	(81,841)	24,365
CITY OF PADUCAH	L073	14,999,862	65,486	1,410,140	794,613	-	2,270,238	-	-	-	449,293	449,293	2,043,716	(228,983)	1,814,733
HOUSING AUTH MCREARY CO	L074	265,713	1,160	24,980	14,076	716	40,932	-	-	-	711	711	36,203	179	36,382
CITY OF LIVERMORE	L075	292,514	1,277	27,499	15,496	-	44,272	-	-	-	46,600	46,600	39,855	(23,871)	15,984
BEREA BD OF ED	L076	3,283,108	14,333	308,646	173,922	137,151	634,051	-	-	-	15,888	15,888	447,320	46,387	493,707
CITY OF SALYERSVILLE	L077	1,156,266	5,048	108,701	61,253	47,634	222,636	-	-	-	-	-	157,540	20,212	177,752
MARION FREE PUBLIC LIBRAR	L078	526,324	2,298	49,480	27,882	18,179	97,839	-	-	-	-	-	71,711	8,116	79,827
MARSHALL CO SOIL & WATER	L079	56,509	247	5,312	2,994	2,904	11,457	-	-	-	-	-	7,699	1,363	9,062
MARTIN CO CONSERV DIST	L080	46,171	202	2,446	207	-	7,195	-	-	-	1,150	1,150	6,291	(340)	5,951
MEADE CO BD OF ED	L082	13,107,188	57,223	1,232,210	694,349	-	1,983,781	-	-	-	198,402	198,402	1,785,841	(83,854)	1,701,987
MENIFEE CO PUBLIC LIBRARY	L083	104,175	455	9,794	5,519	-	15,767	-	-	-	1,957	1,957	14,194	(891)	13,303
BURGIN INDEPENDENT SCH	L084	1,168,375	5,101	109,839	61,894	8,851	185,685	-	-	-	10,958	10,958	159,190	1,315	160,505
METCALFE CO PUBLIC LIB	L085	288,725	1,261	27,143	15,295	20,198	63,896	-	-	-	-	-	39,338	8,722	48,061
CITY OF TOMPKINSVILLE	L086	1,461,503	6,381	137,396	77,423	256,762	477,961	-	-	-	-	-	199,128	119,149	318,278
MONTGOMERY CO SAN DIST #2	L087	114,077	498	10,724	6,043	1,345	18,610	-	-	-	-	-	15,543	822	16,365
MORGAN COUNTY LIBRARY	L088	287,278	1,254	27,007	15,218	28,699	72,179	-	-	-	-	-	39,141	18,451	57,592
CITY OF NEW HAVEN	L090	138,552	605	13,025	7,340	-	20,970	-	-	-	-	-	15,251	(6,557)	12,320
NICHOLAS COUNTY LIBRARY	L091	109,960	480	10,337	5,825	6,145	22,787	-	-	-	3,991	3,991	14,982	(94)	14,888
OHIO CO WATER DIST	L092	1,548,342	6,760	145,560	82,023	108,549	342,892	-	-	-	32,955	32,955	210,960	23,216	234,176
LAGRANGE UTILITY COMM	L093	974,054	4,252	91,571	51,600	16,196	163,620	-	-	-	4,602	4,602	132,714	3,672	136,386
PENDLETON COUNTY WATER	L096	583,507	2,547	54,856	30,911	-	88,314	-	-	-	38,930	38,930	79,502	(23,738)	55,764
POWELLS VALLEY WATER DIST	L099	476,826	2,082	44,826	25,260	816	72,984	-	-	-	2,378	2,378	64,967	(447)	64,520
SCIENCE HILL BD OF ED	L100	1,137,294	4,965	106,917	60,248	51,767	223,897	-	-	-	14,106	14,106	154,955	12,138	167,093
CITY OF MOUNT VERNON	L102	2,536,708	11,075	238,476	134,381	141,324	525,257	-	-	-	45,467	45,467	345,624	74,726	420,350
MOREHEAD UTILITY PLANT BD	L103	3,148,675	13,746	296,008	166,800	90,884	567,438	-	-	-	-	-	429,004	45,872	474,876
LAKE CUMBERLAND ADD	L104	6,146,609	26,835	577,844	325,614	-	930,293	-	-	-	80,332	80,332	837,469	(45,494)	791,975
GEORGETOWN/SCOTT CO PARKS	L105	1,453,459	6,345	136,640	76,996	13,216	233,198	-	-	-	63,024	63,024	198,032	(17,399)	180,633
TRIPLE S PLANNING & ZONIN	L106	239,877	1,047	22,551	12,707	1,400	37,706	-	-	-	34	34	32,683	913	33,596
CITY OF FRANKLIN	L107	4,428,388	19,333	416,314	234,592	2,886	673,125	-	-	-	7,131	7,131	603,363	(1,048)	602,316
SPENCER CO FIRE DIST	L108	48,582	212	4,567	2,574	18,493	25,846	-	-	-	-	-	6,619	10,377	16,996
CAMPBELLSVILLE CITY SCHOO	L109	2,992,957	13,067	281,368	158,551	55,197	508,183	-	-	-	-	-	407,787	25,822	433,609
CITY OF ELKTON	L110	939,464	4,101	88,319	49,768	-	142,188	-	-	-	57,153	57,153	128,001	(23,792)	104,209
HOUSING AUTH OF CADIZ	L111	330,165	1,441	31,039	17,490	1,974	51,945	-	-	-	-	-	44,985	1,136	46,121
CITY OF BEDFORD	L112	202,176	883	19,007	10,710	71,927	102,527	-	-	-	21,699	21,699	27,546	15,475	43,021
UNION CO PLANNING COMM	L113	214,558	937	20,171	11,366	-	32,474	-	-	-	16,693	16,693	29,233	(7,206)	22,027
WARREN COUNTY BD OF ED	L114	33,286,339	145,320	3,129,256	1,763,332	407,209	5,445,117	-	-	-	-	-	4,535,230	178,721	4,713,951
WASHINGTON CO SCHOOLS	L115	4,321,455	18,866	406,261	228,928	25,447	679,502	-	-	-	49,826	49,826	588,794	(22,438)	566,356
CORBIN BD OF ED	L118	5,904,085	25,776	555,044	312,767	207,796	1,101,383	-	-	-	-	-	804,426	93,262	897,688
CITY OF CAMPTON	L119	760,020	3,318	71,450	40,262	16,524	131,553	-	-	-	-	-	103,552	7,838	111,390
FALLING SPRINGS ARTS	L120	921,023	4,021	86,586	48,791	18,802	158,200	-	-	-	-	-	125,488	11,607	137,095
CORINTH WATER DISTRICT	L141	268,880	1,174	25,278	14,244	-	40,695	-	-	-	14,431	14,431	36,635	(6,577)	30,058
CITY OF LYNDON	L156	415,554	1,814	39,066	22,014	11,247	74,141	-	-	-	-	-	56,619	7,356	63,975
ELSMERE FIRE PROTECTION	L159	78,466	343	7,377	4,157	2,019	13,895	-	-	-	4,905	4,905	10,691	(698)	9,993



Deferred Outflows of Resources										Deferred Inflows of Resources					Pension Expense	
Non-Hazardous Employer	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
CITY OF HURSTBOURNE	L256	256,568	1,120	24,120	13,592	1,516	40,348	-	-	-	6,866	6,866	34,957	(1,845)	33,112	
EASTWOOD FIRE PROT DIST	L356	73,068	319	6,869	3,871	1,401	12,460	-	-	-	426	426	9,955	299	10,254	
HARRODS CREEK FIRE DIST	L456	92,677	405	8,713	4,910	3,170	17,196	-	-	-	14,541	14,541	12,627	(3,934)	8,693	
FERN CREEK FIRE PROT DIST	L656	116,344	508	10,938	6,163	2,290	19,899	-	-	-	-	-	15,852	1,127	16,979	
PLEASURE RIDGE PARK FIRE	L756	416,544	1,819	39,159	22,066	61,332	124,376	-	-	-	-	-	56,754	30,675	87,429	
NORTHERN KY CONV CTR CORP	L959	2,363,807	10,320	222,222	125,222	76,493	434,257	-	-	-	61,402	61,402	322,066	(8,924)	313,143	
COLUMBIA/ADAIR UTILITIES	M001	1,888,187	8,243	177,509	100,026	-	285,778	-	-	-	101,711	101,711	257,264	(53,264)	203,999	
LAWBG-ANDERSON PLAN COMM	M003	23,698	103	2,228	1,255	-	3,587	-	-	-	305	305	3,229	(130)	3,099	
GLASGOW WATER COMPANY	M005	4,281,857	18,694	402,538	226,830	44,716	692,778	-	-	-	79,330	79,330	583,399	(33,982)	549,417	
GATEWAY AREA DEV DISTRICT	M006	1,142,524	4,988	107,409	60,525	40,358	213,280	-	-	-	84,504	84,504	155,668	(8,337)	147,331	
MIDDLESBORO CITY SCHOOL	M007	3,019,089	13,181	283,825	159,935	22,182	479,123	-	-	-	-	-	411,348	10,484	421,832	
WALTON/VERONA BD OF ED	M008	4,296,938	18,759	403,956	227,629	99,061	749,406	-	-	-	-	-	585,453	44,693	630,147	
PARIS BOURBON CO LIBRARY	M009	606,935	2,650	57,058	32,152	3,612	95,472	-	-	-	9,670	9,670	82,694	(1,621)	81,074	
BOYD CO BD OF ED	M010	11,015,521	48,091	1,035,571	583,543	283,792	1,950,998	-	-	-	36,822	36,822	1,500,854	93,370	1,594,224	
BOYLE COUNTY BD OF EDUC	M011	5,679,180	24,794	533,901	300,853	19,023	878,570	-	-	-	75,510	75,510	773,782	(42,113)	731,669	
EAST PENDLETON WATER DIST	M012	461,342	2,014	24,439	12,439	-	69,824	-	-	-	87,430	87,430	62,857	(39,109)	23,748	
BREATHITT CO SOIL CONSERV	M013	53,168	232	4,998	2,817	4,852	12,899	-	-	-	-	-	7,244	2,475	9,719	
CITY OF HARDINSBURG	M014	524,876	2,291	49,344	27,805	4,446	83,887	-	-	-	58,959	58,959	71,514	(21,520)	49,994	
BULLITT CO FISCAL COURT	M015	10,416,187	45,475	979,228	551,794	47,680	1,624,176	-	-	-	144,558	144,558	1,419,195	(28,406)	1,390,789	
CITY OF FREDONIA	M017	115,618	505	10,869	6,125	975	18,474	-	-	-	-	-	15,753	526	16,279	
CALLOWAY CO PUBLIC LIBRAR	M018	646,828	2,824	60,808	34,265	46,773	144,671	-	-	-	-	-	88,130	23,917	112,047	
CAMPBELL CO COURTHOUSE	M019	108,752	475	10,224	5,761	14,094	30,554	-	-	-	6,082	6,082	14,817	6,810	21,627	
CITY OF BARDWELL	M020	709,400	3,097	66,691	37,580	-	107,368	-	-	-	6,170	6,170	96,655	(3,201)	93,454	
CARROLL CO WATER DISTRICT	M021	811,645	3,543	76,303	42,997	2,699	125,542	-	-	-	1,450	1,450	110,586	160	110,745	
CITY OF OLIVE HILL	M022	1,825,263	7,969	171,593	96,693	45,013	321,268	-	-	-	9,551	9,551	248,690	12,353	261,043	
E CASEY CO WATER DISTRICT	M023	474,260	2,071	44,585	25,124	-	71,780	-	-	-	3,079	3,079	64,617	(1,511)	63,106	
CHRISTIAN CO BD OF ED	M024	26,434,638	115,407	2,485,126	1,400,366	-	4,000,899	-	-	-	346,848	346,848	3,601,693	(190,902)	3,410,791	
WINCHESTER MUNICIPAL UTIL	M025	5,999,576	26,193	564,021	317,825	119,733	1,027,773	-	-	-	-	-	817,436	72,107	889,543	
CLAY COUNTY 911 BOARD	M026	460,742	2,011	43,314	24,408	7,451	77,184	-	-	-	3,804	3,804	62,776	572	63,348	
HOUSING AUTH OF ALBANY	M027	308,788	1,348	29,029	16,358	11,173	57,908	-	-	-	-	-	42,072	6,155	48,227	
CUMBERLAND CO FISCAL CT	M029	2,065,214	9,016	194,151	109,404	54,733	367,304	-	-	-	24,982	24,982	281,383	6,166	287,550	
DAVISS CO BD OF EDUC	M030	31,701,652	138,402	2,980,279	1,679,384	-	4,798,065	-	-	-	148,576	148,576	4,319,318	(77,901)	4,241,417	
EDMONSON CO CONSERV DIST	M031	28,689	125	2,697	1,520	2,030	6,372	-	-	-	311	311	3,909	636	4,545	
IRVINE MUNICIPAL UTILITY	M033	1,182,718	5,163	111,188	62,654	50,781	229,786	-	-	-	-	-	161,144	25,441	186,585	
FAYETTE CO BD EDUCATION	M034	115,180,974	502,852	10,828,188	6,101,673	-	17,432,712	-	-	-	3,339,859	3,339,859	15,693,292	(1,886,762)	13,806,530	
FLEMING COUNTY LIBRARY	M035	333,969	1,458	31,397	17,692	38,197	88,744	-	-	-	13,665	13,665	45,503	6,800	52,303	
FRANKLIN CO BD OF ED	M037	18,510,425	80,812	1,740,169	980,583	102,069	2,903,633	-	-	-	-	-	2,522,027	53,171	2,575,197	
HICKMAN/FULTON RIV PRT AU	M038	665,110	2,904	62,527	35,234	30,689	131,353	-	-	-	27,555	27,555	90,621	8,890	99,510	
GALLATIN CO WATER DIS	M039	510,172	2,227	47,961	27,026	3,152	80,367	-	-	-	-	-	69,510	1,553	71,063	
GARRARD CO PUBLIC LIBRARY	M040	325,948	1,423	30,642	17,267	10,365	59,697	-	-	-	-	-	44,410	4,645	49,055	
GRANT CO BD OF ED	M041	10,813,765	47,210	1,016,604	572,855	115,992	1,752,663	-	-	-	56,615	56,615	1,473,365	10,637	1,484,001	
CITY OF MAYFIELD	M042	1,733,713	7,569	162,987	91,843	49,502	311,901	-	-	-	69,092	69,092	236,217	(25,216)	211,001	
CITY OF CANEYVILLE	M043	295,088	1,288	27,741	15,632	12,400	57,062	-	-	-	5,044	5,044	40,205	6,119	46,325	
GREEN/TAYLOR WATER DIST	M044	908,107	3,965	85,371	48,107	16,933	154,375	-	-	-	-	-	123,729	8,107	131,836	
CITY OF FLATWOODS	M045	2,129,165	9,295	200,163	112,792	107,887	430,137	-	-	-	47,747	47,747	290,997	13,146	303,242	
CITY OF LEWISPORT	M046	1,075,957	4,697	101,151	56,998	-	162,847	-	-	-	-	-	28,358	146,598	(15,073)	131,525
HARDIN CO PUBLIC LIBRARY	M047	726,497	3,172	68,298	38,486	-	109,956	-	-	-	29,166	29,166	98,984	(12,248)	86,736	
CITY OF BENHAM	M048	366,837	1,602	34,486	19,433	-	55,521	-	-	-	25,899	25,899	49,981	(14,274)	35,707	
HARRISON CO CONSERVA DIST	M049	61,919	270	5,821	3,280	3,043	12,414	-	-	-	756	756	8,436	1,701	10,137	
HART CO CONSERVATION DIST	M050	78,210	341	7,353	4,143	63	11,900	-	-	-	85	85	10,656	7	10,663	
HENDERSON CO BD OF ED	M051	20,118,396	87,832	1,891,335	1,065,765	-	3,044,932	-	-	-	764,483	764,483	2,741,111	(321,425)	2,419,686	
HENRY CO LIBRARY	M052	448,313	1,957	42,146	23,749	6,156	74,008	-	-	-	5,285	5,285	61,082	1,884	62,966	



Deferred Outflows of Resources										Deferred Inflows of Resources					Pension Expense		
Non-Hazardous Employer	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense		
CITY OF DAWSON SPRINGS	M054	876,399	3,826	82,390	46,427	-	132,644	-	-	-	49,271	49,271	119,408	(28,385)	91,024		
JEFF CO MED CTR STM & CHL	M056	2,967,827	12,957	279,006	157,220	199,109	648,291	-	-	-	-	-	404,363	92,849	497,212		
NICH-VLE/JESS CO PK & REC	M057	509,988	2,226	47,944	27,016	27,882	105,069	-	-	-	4,425	4,425	69,485	8,639	78,124		
CITY OF PAINTSVILLE	M058	5,147,258	22,472	483,895	272,674	-	779,041	-	-	-	177,476	177,476	701,309	(76,066)	625,242		
KENTON COUNTY FISCAL CT	M059	17,323,367	75,630	1,628,573	917,699	358,158	2,980,061	-	-	-	-	-	2,360,291	186,827	2,547,118		
CITY OF HINDMAN	M060	239,975	1,048	22,560	12,713	-	36,320	-	-	-	91,649	91,649	32,696	(44,492)	(11,796)		
KNOX CO E M S	M061	1,889,522	8,249	177,634	100,097	116,123	402,103	-	-	-	-	-	257,445	53,742	311,187		
LARUE CO WATER DIST #1	M062	625,744	2,732	58,826	33,149	27,571	122,278	-	-	-	-	-	85,257	15,070	100,327		
HOUSING AUTH/ LAWRENCE CO	M064	217,853	951	20,480	11,541	-	32,972	-	-	-	84,079	84,079	29,682	(41,354)	(11,672)		
LEE CO SOIL CONSERV DIST	M065	73,428	321	6,903	3,890	2,580	13,693	-	-	-	5,547	5,547	10,005	(593)	9,411		
JENKINS BD OF ED	M067	1,237,588	5,403	116,346	65,561	28,945	216,255	-	-	-	-	-	168,620	18,357	186,977		
CITY OF VANCEBURG	M068	847,721	3,701	79,694	44,908	11,462	139,765	-	-	-	7,053	7,053	115,501	4,664	120,165		
CITY OF STANFORD	M069	147,218	643	13,840	7,799	20,405	42,687	-	-	-	12,504	12,504	20,058	186	20,244		
LEDBETTER WATER DISTRICT	M070	432,830	1,890	40,690	22,929	-	65,509	-	-	-	26,404	26,404	58,973	(11,507)	47,466		
W MCCracken CO WATER DIST	M073	243,701	1,064	22,910	12,910	740	37,624	-	-	-	13,597	13,597	33,204	(5,152)	28,052		
HOUSING AUTH/ SACRAMENTO	M075	318,573	1,391	29,949	16,876	-	48,216	-	-	-	17,586	17,586	43,405	(8,406)	34,999		
CITY OF RICHMOND	M076	8,419,166	36,756	791,488	446,002	155,187	1,429,433	-	-	-	33,796	33,796	1,147,103	42,011	1,189,114		
MAGOFFIN CO COURT CLERK	M077	461,408	2,014	43,377	24,443	-	69,834	-	-	-	5,913	5,913	62,866	(3,612)	59,254		
LEBANON WATER WORKS	M078	1,083,029	4,728	101,816	57,373	7,271	171,188	-	-	-	1,222	1,222	147,562	4,308	151,870		
MARSHALL CO REF DISP DIST	M079	1,305,482	5,699	122,729	69,157	35,901	233,487	-	-	-	-	-	177,871	18,258	196,129		
MARTIN CO HOUSING AUTH	M080	-	-	-	-	-	-	-	-	-	48,299	48,299	-	(21,984)	(21,984)		
CITY OF MAYSVILLE	M081	5,366,077	23,427	504,466	284,266	393,356	1,205,515	-	-	-	-	-	731,123	170,373	901,496		
CITY OF BRANDENBURG	M082	1,107,205	4,834	104,089	58,654	-	167,576	-	-	-	6,225	6,225	150,856	(3,492)	147,363		
MERCER CO BOARD OF ED	M084	6,738,586	29,419	633,496	356,974	-	1,019,889	-	-	-	140,090	140,090	918,126	(58,619)	859,506		
CITY OF EDMONTON	M085	1,302,298	5,686	68,989	122,429	2,461	199,565	-	-	-	19,813	19,813	177,437	(6,591)	170,845		
MT STERL/MONTGOMERY LIB	M087	581,295	2,538	54,648	30,794	1,216	89,195	-	-	-	5,705	5,705	79,201	(1,562)	77,639		
MORGAN CO CONSERVAT DIST	M088	51,083	223	4,802	2,706	1,740	9,471	-	-	-	573	573	6,960	343	7,303		
BARSTOWN BD OF ED	M090	8,638,512	37,714	812,108	457,622	48,440	1,355,884	-	-	-	-	-	1,176,989	24,094	1,201,082		
NICHOLAS CO WATER DIST	M091	257,493	1,124	24,207	13,641	1,254	40,226	-	-	-	551	551	35,083	156	35,239		
CITY OF BEAVER DAM	M092	1,216,145	5,309	114,330	64,425	14,042	198,106	-	-	-	3,233	3,233	165,699	7,958	173,657		
OLDHAM CO WATER DIST	M093	1,722,114	7,518	161,896	91,228	-	260,643	-	-	-	49,393	49,393	234,636	(20,686)	213,951		
CITY OF FALMOUTH	M096	1,359,102	5,934	127,769	71,998	159,752	365,453	-	-	-	-	-	185,176	70,471	255,648		
E KY CONCEN EMPLOY PRO	M097	3,496,816	15,266	328,736	185,243	467,075	996,321	-	-	-	-	-	476,438	220,017	696,455		
PIKE CO HOUSING AUTHORITY	M098	517,397	2,259	48,641	27,409	8,691	86,999	-	-	-	12,890	12,890	70,495	(4,930)	65,565		
BEECH FORK WATER COMM	M099	578,323	2,525	54,368	30,636	23,251	110,781	-	-	-	-	-	78,796	12,670	91,466		
PULASKI CO BD OF ED	M100	22,157,839	96,736	2,083,063	1,173,804	223,887	3,577,490	-	-	-	-	-	3,018,983	124,393	3,143,376		
RUSSELL CO PUBLIC LIBRARY	M104	440,892	1,925	41,448	23,356	12,416	79,145	-	-	-	-	-	60,071	6,028	66,099		
SCOTT COUNTY LIBRARY	M105	1,591,183	6,947	149,587	84,292	111,448	352,275	-	-	-	-	-	216,797	59,417	276,215		
SHELBY CO BD OF ED	M106	17,432,574	76,106	1,638,840	923,485	1,169,596	3,808,027	-	-	-	823,542	823,542	2,375,171	432,848	2,808,019		
FRANKLIN ELECTRIC PLNT BD	M107	1,637,629	7,149	153,954	86,753	210,374	458,230	-	-	-	-	-	223,125	92,777	315,902		
SPENCER CO PUBLIC LIB	M108	310,406	1,355	29,181	16,444	21,562	68,542	-	-	-	-	-	42,293	12,930	55,222		
CITY OF CAMPBELLSVILLE	M109	4,736,273	20,677	445,258	250,902	77,211	794,049	-	-	-	34,679	34,679	645,312	36,743	682,056		
CITY OF GUTHRIE	M110	500,974	2,187	47,097	26,539	54,135	129,957	-	-	-	-	-	68,257	25,824	94,081		
TRIGG CO CONS DISTRICT	M111	56,325	246	2,984	5,295	2,165	10,690	-	-	-	-	-	7,674	942	8,617		
CITY OF MILTON	M112	530,491	2,316	49,872	28,103	5,168	85,458	-	-	-	109	109	72,279	3,377	75,656		
CITY OF STURGIS	M113	972,375	4,245	91,413	51,511	-	147,170	-	-	-	60,006	60,006	132,485	(35,859)	96,626		
WASHINGTON CO LIBRARY BD	M115	294,704	1,287	27,705	15,612	12,116	56,720	-	-	-	4,484	4,484	40,153	6,164	46,317		
WAYNE CO PUBLIC LIBRARY	M116	455,628	1,989	42,834	24,137	6,922	75,881	-	-	-	-	-	62,079	3,563	65,642		
WEBSTER CO BD OF ED	M117	5,939,134	25,929	558,339	314,624	181,347	1,080,238	-	-	-	88,051	88,051	809,201	16,935	826,136		
WHITLEY CO FISCAL COURT	M118	7,619,317	33,264	716,294	403,631	5,142	1,158,330	-	-	-	165,375	165,375	1,038,124	(65,215)	972,909		
WOLFE CO FISCAL COURT	M119	2,216,842	9,678	208,406	117,436	-	335,520	-	-	-	13,806	13,806	302,042	(7,781)	294,261		
WOODFORD COUNTY LIBRARY	M120	1,036,572	4,525	97,448	54,912	25,037	181,923	-	-	-	-	-	141,232	12,980	154,212		



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
SHEPHER/BULLIT CO TOURIST	M215	730,117	3,188	68,638	38,678	5,984	116,488	-	-	-	42,919	42,919	99,478	(13,846)	85,632
CITY OF PIONEER VILLAGE	M315	71,441	312	6,716	3,785	1,806	12,618	-	-	-	-	-	9,734	832	10,566
MIDDLETOWN FIRE PROT DIST	M356	134,564	587	12,650	7,128	2,289	22,655	-	-	-	79	79	18,334	897	19,231
BULLITT CO SANITATION DIS	M415	694,007	3,030	65,244	36,765	64,199	169,237	-	-	-	3,058	3,058	94,558	24,613	119,171
ADAIR CO CONSERVATION DIS	N001	118,119	516	11,104	6,257	153	18,031	-	-	-	748	748	16,094	(209)	15,885
HOUSING AUTH OWINGSVILLE	N006	260,434	1,137	24,483	13,796	4,619	44,036	-	-	-	17,761	17,761	35,484	(4,311)	31,173
PINEVILLE BD OF EDUCATION	N007	996,547	4,351	93,686	52,792	-	150,828	-	-	-	48,089	48,089	135,779	(25,248)	110,530
CITY OF FLORENCE	N008	8,311,160	36,284	781,334	440,281	-	1,257,899	-	-	-	87,686	87,686	1,132,387	(36,827)	1,095,561
CITY OF MILLERSBURG	N009	58,693	256	5,518	3,109	-	8,883	-	-	-	106,163	106,163	7,997	(69,921)	(61,924)
BOYD CO PUBLIC LIBRARY	N010	1,238,379	5,406	116,420	65,603	-	187,429	-	-	-	184,560	184,560	168,728	(99,676)	69,052
CITY OF PERRYVILLE	N011	115,548	504	10,863	6,121	4,540	22,028	-	-	-	-	-	15,743	2,539	18,282
CITY OF BROOKSVILLE	N012	444,049	1,939	41,745	23,523	8,449	75,656	-	-	-	-	-	60,501	5,066	65,568
MIDDLE KY COMM ACT PART	N013	4,352,518	19,022	409,181	230,573	185,095	843,852	-	-	-	-	-	593,026	101,906	694,933
CITY OF IRVINGTON	N014	553,311	2,416	52,017	29,311	29,604	113,348	-	-	-	28,360	28,360	75,388	7,838	83,226
BULLITT CO CONSERVAT DIST	N015	65,848	287	6,190	3,488	598	10,564	-	-	-	93	93	8,972	357	9,329
PRINCETON ELECTRIC PL BD	N017	2,670,176	11,657	251,024	141,452	133,733	537,866	-	-	-	24,763	24,763	363,809	39,092	402,900
MURRAY/CALLOWAY CO AIRPRT	N018	88,641	387	8,333	4,696	755	14,171	-	-	-	190	190	12,077	187	12,265
CARLISLE CO SANIT DIST 1	N020	160,510	701	15,090	8,503	11,274	35,568	-	-	-	-	-	21,869	6,874	28,743
CARROLLTON UTILITIES COMM	N021	3,004,909	13,119	282,492	159,184	3,967	458,762	-	-	-	6,225	6,225	409,416	44	409,460
CITY OF GRAYSON	N022	1,400,663	6,115	131,677	74,200	71,182	283,173	-	-	-	64,964	64,964	190,839	20,184	211,023
EAST CLARK CO WATER DIST	N025	547,303	2,389	51,452	28,993	12,317	95,151	-	-	-	-	-	74,570	7,102	81,672
CUMBERLAND CO PUBLIC LIB	N029	164,147	717	15,431	8,696	4,117	28,961	-	-	-	-	-	22,365	1,864	24,229
ESTILL CO WATER DIST NO 1	N033	602,741	2,631	56,664	31,930	-	91,225	-	-	-	19,394	19,394	82,123	(8,675)	73,448
HOUSING AUTH FLEMINGSBURG	N035	97,204	424	9,138	5,149	4,681	19,393	-	-	-	13,107	13,107	13,244	(2,338)	10,905
PRESTONSBURG CITY UTIL	N036	5,411,363	23,625	508,723	286,665	283,872	1,102,886	-	-	-	-	-	737,293	162,061	899,354
FRANKFORT INDEP SCHOOLS	N037	2,306,917	10,071	216,874	122,208	-	349,153	-	-	-	246,315	246,315	314,315	(107,671)	206,644
HOUSING AUTH OF HICKMAN	N038	397,141	1,734	37,335	21,038	16,732	76,840	-	-	-	491	491	54,110	10,877	64,987
BULLOCK PEN WATER DIST	N041	1,434,946	6,265	134,900	76,016	19,025	236,205	-	-	-	-	-	195,510	9,085	204,595
PURCHASE AREA DEV DIST	N042	4,457,736	19,461	419,073	236,147	-	674,681	-	-	-	45,747	45,747	607,362	(30,060)	577,302
GRAYSON CO LIBRARY	N043	435,769	1,902	40,967	23,085	1,727	67,681	-	-	-	4,960	4,960	59,373	(2,568)	56,805
HOUSING AUTH OF GREENSBUR	N044	67,452	294	6,341	3,573	3,475	13,684	-	-	-	50,574	50,574	9,190	(32,051)	(22,861)
KENTUCKY ED DEV CORP	N045	1,645,973	7,186	154,738	87,195	97,333	346,452	-	-	-	97,297	97,297	224,262	(24,048)	200,214
ELIZABETHTOWN BD OF EDUC	N047	6,009,505	26,236	564,955	318,351	10,714	920,256	-	-	-	63,743	63,743	818,789	(37,768)	781,021
CYNTHIANA HARRISON CO JPC	N049	206,262	900	19,391	10,927	15,224	46,442	-	-	-	-	-	28,103	8,333	36,436
CITY OF HORSE CAVE	N050	651,959	2,846	61,291	34,537	6,274	104,948	-	-	-	61,311	61,311	88,829	(21,286)	67,543
CITY OF HENDERSON	N051	14,515,411	63,371	1,364,597	768,949	19,944	2,216,860	-	-	-	117,716	117,716	1,977,710	(69,682)	1,908,028
CITY OF NEW CASTLE	N052	255,021	1,113	23,975	13,510	2,307	40,905	-	-	-	9,755	9,755	34,746	(5,503)	29,243
CITY OF MADISONVILLE	N054	13,259,953	57,890	1,246,571	702,441	-	2,006,902	-	-	-	330,295	330,295	1,806,655	(146,035)	1,660,620
NICHOLASVILLE HOUSING AUT	N057	78,240	342	7,355	4,145	-	11,842	-	-	-	57,648	57,648	10,660	(29,390)	(18,730)
JOHNSON CO LIBRARY	N058	445,071	1,943	41,841	23,577	16,138	83,500	-	-	-	28,044	28,044	60,640	(949)	59,691
KNOTT CO WATER & SEWER	N060	823,295	3,594	77,398	43,614	30,413	155,019	-	-	-	45,631	45,631	112,173	1,207	113,380
KNOX CO SOIL CONSERV DIS	N061	120,570	526	11,335	6,387	2,049	20,297	-	-	-	14,961	14,961	16,428	(4,851)	11,577
CUMBERLAND VAL AREA DEV	N063	2,273,282	9,925	213,712	120,426	88,351	432,413	-	-	-	9,776	9,776	309,732	30,186	339,918
THREE FORKS REG JAIL	N065	1,720,254	7,510	161,721	91,130	28,996	289,358	-	-	-	-	-	234,383	16,257	250,640
HOUSING ORIENTED MINISTRI	N067	688,231	3,005	64,701	36,459	6,784	110,948	-	-	-	23,147	23,147	93,771	(5,112)	88,659
GAR,QUILKY-O-HTS WTR DIST	N068	479,531	2,094	45,081	25,403	14,366	86,943	-	-	-	-	-	65,336	7,120	72,455
CITY OF CRAB ORCHARD	N069	156,953	685	14,755	8,315	-	23,755	-	-	-	42,782	42,782	21,385	(20,240)	1,145
CITY OF AUBURN	N071	617,574	2,696	58,058	32,716	82,277	175,747	-	-	-	-	-	84,144	34,921	119,065
LYON CO AMBULANCE SERVICE	N072	1,086,136	4,742	102,108	57,538	44,555	208,943	-	-	-	11,770	11,770	147,985	10,693	158,678
CITY OF ISLAND	N075	229,207	1,001	21,548	12,142	5,604	40,295	-	-	-	1,160	1,160	31,229	1,557	32,787
MADISON CO EMS	N076	191,668	837	18,019	10,154	2,195	31,204	-	-	-	-	-	26,115	1,165	27,279
MAGOFFIN CO WATER DIST	N077	615,760	2,688	57,888	32,620	9,392	102,587	-	-	-	1,039	1,039	83,897	3,209	87,106



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
CENTRAL KY COMM ACTION	N078	9,092,214	39,694	854,761	481,657	650,261	2,026,373	-	-	-	-	-	1,238,805	313,729	1,552,534
BENTON ELECTRIC SYSTEM	N079	1,606,359	7,013	151,014	85,096	30,046	273,169	-	-	-	4,864	4,864	218,865	17,880	236,745
MARTIN CO WATER DISTRICT	N080	1,255,723	5,482	118,051	66,522	45,405	235,460	-	-	-	-	-	171,091	25,095	196,186
BUFFALO TRACE AR DEV DIST	N081	2,803,352	12,239	263,544	148,507	44,112	468,401	-	-	-	-	-	381,954	20,277	402,231
MEADE CO WATER DISTRICT	N082	899,077	3,925	84,522	47,628	14,637	150,713	-	-	-	-	-	122,498	8,667	131,166
MERCER CO PUBLIC LIBRARY	N084	807,684	3,526	75,931	42,787	20,341	142,584	-	-	-	9,971	9,971	110,046	1,837	111,883
METCALFE CO CONSERV DIST	N085	84,809	370	7,973	4,493	2,649	15,485	-	-	-	2,135	2,135	11,555	868	12,424
CITY OF MT STERLING	N087	1,637,402	7,148	153,933	86,741	11,954	259,775	-	-	-	11,718	11,718	223,094	(2,801)	220,294
MORGAN CO AMBULANCE SERV	N088	649,962	2,838	61,103	34,432	70,715	169,087	-	-	-	-	-	88,557	46,792	135,349
MUHLENBERG CO WATER DIST	N089	1,262,538	5,512	118,691	66,883	-	191,086	-	-	-	147,768	147,768	172,020	(65,496)	106,523
BARDSTOWN-NELSON CO TOURI	N090	302,080	1,319	28,399	16,003	2,707	48,427	-	-	-	-	-	41,158	1,248	42,406
CITY OF HARTFORD	N092	1,765,238	7,707	165,950	93,513	70,060	337,230	-	-	-	-	-	240,512	36,957	277,469
CITY OF LAGRANGE	N093	1,028,948	4,492	96,732	54,508	19,396	175,128	-	-	-	-	-	140,193	8,514	148,707
CITY OF OWENTON	N094	242,277	1,058	22,777	12,835	-	36,669	-	-	-	-	-	3,365	3,365	33,010
KY VALLEY ED COOPERATIVE	N097	457,478	1,997	43,008	24,235	77,373	146,613	-	-	-	-	-	62,331	35,902	98,233
PIKE CO LIBRARY DISTRICT	N098	973,679	4,251	91,536	51,580	1,101	148,468	-	-	-	12,456	12,456	132,663	(7,792)	124,871
CITY OF CLAY CITY	N099	234,596	1,024	22,054	12,428	18,338	53,844	-	-	-	-	-	31,963	10,440	42,404
CITY OF BURNSIDE	N100	342,047	1,493	32,156	18,120	24,485	76,254	-	-	-	-	-	46,604	14,347	60,950
HOUSING AUTH OF MOREHEAD	N103	659,807	2,881	62,029	34,953	33,373	133,236	-	-	-	18,465	18,465	89,898	1,619	91,517
CITY OF JAMESTOWN	N104	2,130,252	9,300	200,265	112,849	25,012	347,427	-	-	-	76,423	76,423	290,245	(40,233)	250,012
W SHELBY WATER DISTRICT	N106	384,430	1,678	36,140	20,365	-	58,184	-	-	-	-	-	20,757	52,378	(12,993)
SIMPSON CO CONSER DIST	N107	36,140	158	3,398	1,915	9,522	14,992	-	-	-	2,301	2,301	4,924	2,427	7,351
LOGAN/TODD REG. WATER COM	N110	874,870	3,819	82,247	46,346	-	132,412	-	-	-	24,121	24,121	119,200	(12,584)	106,616
BARKLEY LAKE WATER DIST	N111	1,421,206	6,205	133,608	75,288	85,704	300,805	-	-	-	-	-	193,638	44,811	238,449
TRIMBLE CO WATER DIST	N112	354,495	1,548	33,326	18,779	170,810	224,463	-	-	-	-	-	48,300	78,402	126,701
UNION CO LIBRARY BD	N113	546,365	2,385	51,364	28,943	40,388	123,081	-	-	-	-	-	74,442	21,066	95,508
BOWLING GRN MUNICIPAL UTI	N114	24,060,255	105,041	2,261,910	1,274,584	15,707	3,657,241	-	-	-	284,067	284,067	3,278,185	(107,469)	3,170,717
WASHINGTON CO CONSER DIST	N115	52,796	230	4,963	2,797	3,467	11,458	-	-	-	985	985	7,193	786	7,980
MONTICELLO UTILITY COMM	N116	2,144,729	9,363	201,626	113,616	39,888	364,494	-	-	-	90,995	90,995	292,217	(11,341)	280,876
CITY OF DIXON	N117	143,508	627	13,491	7,602	4,213	25,933	-	-	-	648	648	19,553	2,521	22,074
CITY OF WILLIAMSBURG	N118	3,394,511	14,820	319,119	179,823	11,358	525,119	-	-	-	158,572	158,572	462,499	(58,276)	404,223
WOLFE CO CONSER DISTRICT	N119	73,482	321	6,908	3,893	515	11,637	-	-	-	-	-	10,012	245	10,256
WOODFORD CO PLAN ZONING	N120	470,824	2,056	44,262	24,942	1,533	72,793	-	-	-	17,823	17,823	64,149	(6,380)	57,769
N KY CONV & VISITORS BUR	N959	2,430,046	10,609	228,449	128,731	189,434	557,223	-	-	-	-	-	331,091	90,746	421,837
HOUSING AUTH OF COLUMBIA	P001	277,865	1,213	26,122	14,720	907	42,962	-	-	-	417	417	37,859	100	37,959
GLASGOW ELECTRIC PLANT BD	P005	7,340,801	32,048	690,110	388,876	98,165	1,209,199	-	-	-	32,720	32,720	1,000,177	19,063	1,019,240
BATH COUNTY E.M.S.	P006	1,177,867	5,142	110,732	62,397	55,930	234,201	-	-	-	-	-	160,483	27,542	188,025
CITY OF PINEVILLE	P007	549,603	2,399	51,668	29,115	25,457	108,639	-	-	-	-	-	74,883	12,165	87,048
BOONE CO PLANNING COMM	P008	1,973,147	8,614	185,496	104,527	46,701	345,338	-	-	-	35,548	35,548	268,839	(4,163)	264,676
HOUSING AUTHORITY PARIS	P009	599,839	2,619	56,391	31,776	1,066	91,852	-	-	-	3,808	3,808	81,727	(2,080)	79,648
REGIONAL PUBLIC SAFETY	P010	1,410,203	6,157	132,573	74,705	32,557	245,992	-	-	-	-	-	192,139	17,919	210,058
CITY OF JUNCTION CITY	P011	346,805	1,514	32,603	18,372	-	52,489	-	-	-	16,439	16,439	47,252	(7,160)	40,092
CITY OF JACKSON	P013	2,604,411	11,370	244,841	137,968	96,084	490,263	-	-	-	147,951	147,951	354,848	2,241	357,089
BRECKINRIDGE CO PUBLIC LI	P014	364,437	1,591	34,261	19,306	16,106	71,264	-	-	-	604	604	49,654	6,283	55,937
CITY OF LEBANON JUNCTION	P015	385,787	1,684	36,268	20,437	1,988	60,377	-	-	-	2,960	2,960	52,563	88	52,651
PRINCETON WATER/WASTEWATE	P017	1,521,570	6,643	143,043	80,605	-	230,291	-	-	-	123,372	123,372	207,312	(71,455)	135,858
MURRAY/CALLOWAY TRANS AUT	P018	780,652	3,408	73,389	41,355	91,140	209,292	-	-	-	-	-	106,363	42,333	148,696
RATTLESNAKE RIDGE WATER	P022	1,145,666	5,002	107,704	60,691	110,892	284,289	-	-	-	-	-	156,096	58,888	214,983
CLARK CO CONSVATION DIST	P025	52,459	229	2,779	1,001	2,779	8,941	-	-	-	777	777	7,148	(99)	7,048
ESTILL COUNTY EMS	P033	-	-	-	-	-	-	-	-	-	216,759	216,759	-	(111,638)	(111,638)
FLEMING CO DISPATCH	P035	372,903	1,628	35,057	19,754	12,398	68,837	-	-	-	-	-	50,808	6,246	57,054
COMMUNITY ACTION KENTUCKY	P037	1,365,666	5,962	128,387	72,346	-	206,694	-	-	-	25,341	25,341	186,071	(12,354)	173,717



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
HICKMAN ELECTRIC SYSTEM	P038	863,719	3,771	81,198	45,755	95,851	226,576	-	-	-	-	-	-	117,681	40,151	157,832
CITY OF DRY RIDGE	P041	713,052	3,113	67,034	37,774	33,508	141,429	-	-	-	-	-	-	97,153	15,017	112,169
CITY OF CLARKSON	P043	181,699	793	17,082	9,625	-	27,500	-	-	-	4,703	4,703	24,756	(2,581)	22,176	
GREENUP CO ENVIR COMM	P045	299,793	1,309	28,184	15,881	-	45,374	-	-	-	37,444	37,444	40,847	(22,795)	18,051	
CITY OF WEST POINT	P047	519,931	2,270	48,879	27,543	31,059	109,751	-	-	-	1,742	1,742	70,840	11,733	82,574	
HARLAN COUNTY C A A	P048	1,943,094	8,483	182,671	102,935	169,225	463,314	-	-	-	-	-	264,745	86,075	350,820	
HOUSING AUTHORITY OF CYNT	P049	1,267,844	5,535	119,190	67,164	39,340	231,229	-	-	-	-	-	172,742	18,625	191,368	
HART CO SOLID WASTE SVC	P050	1,025,275	4,476	96,386	54,314	22,505	177,681	-	-	-	-	-	139,693	14,221	153,913	
HENDERSON MUN POWER&LIGHT	P051	5,994,076	26,169	563,504	317,534	29,956	937,163	-	-	-	90,173	90,173	816,687	(17,578)	799,109	
LITTLE KY RV WS CONV DIST	P052	122,393	534	11,506	6,484	618	19,142	-	-	-	1,209	1,209	16,676	(92)	16,584	
HOUSING AUTH DAWSON SPG	P054	509,866	2,226	47,933	27,010	5,660	82,828	-	-	-	190	190	69,469	2,222	71,691	
VALLEY VIEW FERRY AUTHORI	P057	229,179	1,001	21,545	12,141	33,371	68,057	-	-	-	-	-	31,225	13,976	45,201	
BARBOURVILLE UTILITY COMM	P061	4,061,660	17,732	381,838	215,165	8,016	622,751	-	-	-	33,196	33,196	553,397	(18,658)	534,739	
LAUREL CO WATER DIST #2	P063	1,127,240	4,921	105,972	59,715	10,000	180,609	-	-	-	29,152	29,152	153,585	(5,474)	148,112	
LEWIS CO PUBLIC LIBRARY	P068	170,683	745	16,046	9,042	173	26,005	-	-	-	208	208	23,255	28	23,283	
LINCOLN CO CLERK	P069	611,718	2,671	57,508	32,406	2,011	94,595	-	-	-	10,556	10,556	83,346	(6,156)	77,190	
LOGAN CO CONS DISTRICT	P071	90,070	393	8,467	4,771	9,273	22,905	-	-	-	-	-	12,272	4,340	16,612	
LYON CO WATER DISTRICT	P072	314,713	1,374	29,586	16,672	23,570	71,202	-	-	-	921	921	42,879	9,170	52,050	
MADISON CO PUBLIC LIBRARY	P076	2,011,075	8,780	189,062	106,536	52,362	356,740	-	-	-	-	-	274,007	28,567	302,574	
SALYERS/MAG CO JOINT HOUS	P077	214,739	937	20,188	11,376	-	32,501	-	-	-	1,963	1,963	29,258	(944)	28,314	
MARION CO CONSERVAT DIST	P078	54,509	238	5,124	2,888	1,820	10,070	-	-	-	-	-	7,427	1,020	8,447	
CITY OF CALVERT CITY	P079	2,377,955	10,382	223,552	125,971	66,009	425,914	-	-	-	40,355	40,355	323,994	665	324,658	
MASON COUNTY LIBRARY	P081	362,122	1,581	34,043	19,183	21,768	76,576	-	-	-	2,204	2,204	49,339	13,502	62,840	
ANDERSON-DEAN COMM PARK	P084	209,484	915	19,694	11,097	2,301	34,006	-	-	-	235	235	28,542	799	29,341	
MONTGOMERY CTY WATER DIST	P087	142,265	621	13,374	7,536	8,412	29,944	-	-	-	-	-	19,383	5,392	24,775	
MORGAN CO WATER DIST	P088	330,925	1,445	31,110	17,531	6,094	56,180	-	-	-	10,280	10,280	45,088	(230)	44,859	
MUHLNBERG WATER DIST #3	P089	492,576	2,150	46,307	26,094	17,469	92,021	-	-	-	-	-	67,113	7,618	74,731	
NORTH NELSON WATER DIST	P090	413,261	1,804	38,851	21,892	8,093	70,640	-	-	-	4,595	4,595	56,306	315	56,621	
OHIO CO REG WASTEWATER D	P092	314,180	1,372	29,536	16,644	18,713	66,264	-	-	-	45	45	42,807	7,734	50,541	
KY RIVER AREA DEV DIST	P097	2,729,668	11,917	256,617	144,603	91,545	504,682	-	-	-	-	-	371,915	48,066	419,981	
LAKE CUMBERLAND CAA, INC	P100	5,572,520	24,328	523,874	295,202	26,729	870,134	-	-	-	111,770	111,770	759,250	(28,676)	730,574	
MOREHEAD TOURISM COMMISSI	P103	444,993	1,943	41,834	23,573	3,609	70,959	-	-	-	10,570	10,570	60,630	(1,996)	58,634	
RUSSELL CO TOURIST COMM	P104	114,644	501	10,778	6,073	9,457	26,809	-	-	-	713	713	15,620	5,967	21,587	
GEORGETOWN/SCOTT TOURISM	P105	290,093	1,266	27,272	15,368	4,965	48,871	-	-	-	6,160	6,160	39,525	732	40,257	
MULTI PURPOSE COMM ACTION	P106	663,038	2,895	62,332	35,124	-	100,351	-	-	-	106,672	106,672	90,338	(52,804)	37,534	
SIMPSON CO LIBRARY DIST	P107	325,139	1,419	30,566	17,224	-	49,210	-	-	-	16,674	16,674	44,300	(7,149)	37,151	
TODD COUNTY CONSERVATION DISTRICT	P110	27,661	121	2,566	1,465	5,297	9,484	-	-	-	8,134	8,134	3,769	133	3,902	
JOHN L STREET LIBRARY	P111	218,137	952	20,507	11,556	1,030	34,046	-	-	-	11,398	11,398	29,721	(4,047)	25,674	
STURGIS HOUSING AUTHORITY	P113	147,228	643	13,841	7,799	5,471	27,754	-	-	-	-	-	20,060	2,419	22,479	
HOUSING AUTH SPRINGFIELD	P115	189,531	827	17,818	10,040	41,010	69,695	-	-	-	-	-	25,823	20,395	46,218	
CITY OF MONTICELLO	P116	832,934	3,636	78,304	44,124	69,004	195,069	-	-	-	-	-	113,486	31,995	145,481	
CITY OF CLAY	P117	413,953	1,807	38,916	21,929	41,755	104,407	-	-	-	17,665	17,665	56,401	5,627	62,027	
WOODFORD CO CONSERV DIST	P120	100,084	437	9,409	5,302	-	15,148	-	-	-	842	842	13,636	(365)	13,271	
CITY OF CRESTVIEW HILLS	P959	453,097	1,978	42,596	24,003	12,328	80,905	-	-	-	14,215	14,215	61,734	2,266	64,000	
SOUTH ANDERSON WATER DIST	R003	463,034	2,021	43,530	24,529	10,909	80,990	-	-	-	-	-	63,088	4,687	67,775	
BARREN CO SOIL CONS DIS	R005	58,473	255	5,497	3,098	990	9,840	-	-	-	985	985	7,967	247	8,214	
BOONE CO LIBRARY DIST	R008	5,506,807	24,041	517,696	291,721	-	833,459	-	-	-	129,348	129,348	750,297	(56,597)	693,700	
ASHLAND BD OF ED	R010	9,385,192	40,973	882,304	497,177	148,694	1,569,148	-	-	-	139,087	139,087	1,278,723	(30,412)	1,248,311	
DANVILLE BOYLE PLANNING	R011	228,834	999	21,513	12,122	393	35,027	-	-	-	21,853	21,853	31,178	(8,808)	22,371	
BREATHITT COUNTY WATER DISTRICT	R013	256,687	1,121	24,131	13,598	824	39,674	-	-	-	27,018	27,018	34,973	(10,665)	24,308	



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense		
CITY OF SHEPHERDSVILLE	R015	2,144,673	9,363	201,621	113,613	3,782	328,379	-	-	-	13,928	13,928	292,210	(3,275)	288,935	
CITY OF PRINCETON	R017	1,207,365	5,271	113,505	63,960	62,759	245,494	-	-	-	19,984	19,984	164,502	12,807	177,309	
MURRAY ELECTRIC SYSTEM	R018	5,144,479	22,460	483,634	272,527	-	778,620	-	-	-	157,548	157,548	700,930	(80,134)	620,796	
FORT THOMAS BOARD OF ED	R019	6,449,775	28,158	606,345	341,675	87,571	1,063,748	-	-	-	69,104	69,104	878,775	(9,428)	869,347	
CARROLLTON/CARR CO REC TR	R021	84,550	369	7,949	4,479	3,371	16,168	-	-	-	-	520	520	11,520	1,054	12,574
CHRISTIAN CO WATER DIST	R024	1,140,829	4,981	107,250	60,435	54,497	227,163	-	-	-	-	-	155,437	26,843	182,280	
DAVISS CO AIRPORT BD	R030	360,241	1,573	33,866	19,084	15,240	69,763	-	-	-	-	30,529	30,529	49,083	(2,575)	46,508
CITY OF RAVENNA	R033	159,756	697	15,019	8,463	17,798	41,977	-	-	-	-	6,840	6,840	21,767	2,855	24,622
LEXINGTON PUBLIC LIBRARY	R034	11,428,207	49,893	1,074,368	605,405	298,715	2,028,381	-	-	-	-	27,719	27,719	1,557,082	105,591	1,662,673
CITY OF PRESTONSBURG	R036	4,366,121	19,061	410,460	231,294	-	660,815	-	-	-	-	200,818	200,818	594,880	(98,167)	496,713
PAUL SAWYIER LIBRARY	R037	2,203,651	9,621	207,166	116,738	54,862	388,386	-	-	-	-	-	300,245	29,700	329,945	
CITY OF FULTON	R038	2,424,473	10,585	227,925	128,436	66,440	433,385	-	-	-	-	14,757	14,757	330,332	37,877	368,209
CITY OF CRITTENDEN	R041	210,091	917	19,751	11,129	3,156	34,953	-	-	-	-	-	28,625	1,353	29,977	
MAYFIELD ELEC & WATER SYS	R042	5,939,618	25,931	558,385	314,649	-	898,965	-	-	-	-	83,207	83,207	809,267	(44,154)	765,113
CITY OF RUSSELL	R045	1,968,818	8,595	185,089	104,297	17,725	315,707	-	-	-	-	52,771	52,771	268,249	(10,159)	258,091
LINCOLN TRAIL AREA DEV DI	R047	3,423,862	14,948	321,878	181,378	8,528	526,732	-	-	-	-	30,608	30,608	466,498	(7,053)	459,445
HARLAN CO CONSERV DIST	R048	91,041	397	8,559	4,823	5,243	19,022	-	-	-	-	-	-	12,404	2,452	14,856
HART CO AMB SERVICE	R050	1,774,440	7,747	166,815	94,000	88,897	357,459	-	-	-	-	-	-	241,766	38,924	280,690
HENDERSON MUN W & S DEPT	R051	8,132,373	35,504	764,526	430,810	254,959	1,485,798	-	-	-	-	-	-	1,108,028	114,779	1,222,807
CITY OF CAMPBELLSBURG	R052	152,322	665	14,320	8,069	11,997	35,051	-	-	-	-	22,458	22,458	20,754	(1,373)	19,380
SOUTH HOPKINS WATER DIST	R054	653,911	2,855	61,474	34,641	22,116	121,085	-	-	-	-	14,884	14,884	89,095	(680)	88,414
CITY OF WILMORE	R057	1,905,656	8,320	179,151	100,951	4,945	293,367	-	-	-	-	30,976	30,976	259,644	(9,579)	250,065
HOUSING AUTH OF PAINTSVLE	R058	985,246	4,301	92,623	52,193	18,423	167,540	-	-	-	-	-	-	134,239	9,390	143,629
KY COMM ECONOMIC OPPORT	R061	10,921,152	47,679	1,026,700	578,544	257,380	1,910,303	-	-	-	-	-	-	1,487,996	138,505	1,626,501
WOODCREEK WATER DISTRICT	R063	3,501,830	15,288	329,208	185,508	40,860	570,864	-	-	-	-	97,244	97,244	477,121	(13,291)	463,830
LOGAN CO PUBLIC LIBRARY	R071	841,239	3,673	79,085	44,564	19,938	147,260	-	-	-	-	3,862	3,862	114,618	5,715	120,333
LYON CO HOUSING AUTHORITY	R072	496,385	2,167	46,665	26,296	27,838	102,966	-	-	-	-	667	667	67,632	11,109	78,741
MCCRACKEN CO BD OF ED	R073	16,987,252	74,162	1,596,975	899,894	-	2,571,031	-	-	-	-	56,902	56,902	2,314,496	(26,111)	2,288,385
RICHMOND UTILITIES	R076	5,897,090	25,745	554,387	312,396	-	892,528	-	-	-	-	443,246	443,246	803,473	(224,590)	578,883
CITY OF LORETTO	R078	45,944	201	4,319	2,434	6,954	-	-	-	-	-	968	968	6,260	(411)	5,849
MARSHALL CO PUB LIBRARY	R079	1,886,168	8,235	177,319	99,919	99,175	384,648	-	-	-	-	-	-	256,989	45,313	302,302
CITY OF WEST LIBERTY	R088	2,279,512	9,952	214,297	120,756	-	345,005	-	-	-	-	45,609	45,609	310,581	(22,512)	288,070
CENTRAL CITY MUN WTR&SEWR	R089	1,725,240	7,532	162,190	91,394	39,354	300,470	-	-	-	-	-	-	235,062	18,620	253,682
NELSON CO PUBLIC LIBRARY	R090	1,745,455	7,620	164,091	92,465	56,762	320,938	-	-	-	-	-	-	237,817	33,970	271,786
TRI CO COMM ACTION AGENCY	R093	592,925	2,589	55,741	31,410	6,727	96,467	-	-	-	-	-	-	80,785	3,911	84,696
PERRY COUNTY PUBLIC LIB	R097	1,177,287	5,140	110,677	62,366	30,740	208,924	-	-	-	-	-	-	160,404	17,147	177,551
ROWAN CO PUBLIC LIBRARY	R103	472,971	2,065	44,464	25,055	8,608	80,192	-	-	-	-	18,358	18,358	64,442	(8,586)	55,856
CITY OF RUSSELL SPRINGS	R104	1,395,161	6,091	131,159	73,908	5,535	216,694	-	-	-	-	17,825	17,825	190,089	(3,730)	186,359
CITY OF STAMPING GROUND	R105	1,569	7	147	83	-	237	-	-	-	-	-	-	214	(10,492)	(10,278)
SHELBY CO PARK RECREATION	R106	991,545	4,329	93,215	52,527	14,131	164,202	-	-	-	-	20,464	20,464	135,097	(7,689)	127,408
TAYLOR CO PUBLIC LIBRARY	R109	576,571	2,517	54,204	30,544	16,381	103,645	-	-	-	-	-	-	78,557	7,199	85,756
BOWLING GREEN PUBLIC SCHO	R114	12,540,919	54,751	1,178,974	664,351	458,574	2,356,650	-	-	-	-	-	-	1,708,688	214,592	1,923,279
S W E D A	R115	103,198	451	9,702	5,467	14,840	30,459	-	-	-	-	-	-	14,061	9,785	23,845
WAYNE CO CONSERV DIST	R116	36,435	159	3,425	1,930	5,101	10,616	-	-	-	-	30,049	30,049	4,964	(9,090)	(4,126)
WEBSTER COUNTY WATER DIST	R117	941,317	4,110	88,493	49,866	29,840	172,309	-	-	-	-	-	-	128,253	12,819	141,073
WILLIAMSBURG IND BD OF ED	R118	2,025,678	8,844	190,434	107,310	-	306,588	-	-	-	-	99,879	99,879	275,997	(41,633)	234,363
CITY OF MIDWAY	R120	394,547	1,722	37,091	20,901	3,465	63,180	-	-	-	-	40,096	40,096	53,757	(14,342)	39,414
N KY LEGAL AID SOCIETY	R959	3,693,348	16,124	347,212	195,654	14,076	573,066	-	-	-	-	1,656	1,656	503,215	8,634	511,849
FLOYD COUNTY CONSV DIST	T036	175,605	767	16,509	9,303	5,551	32,129	-	-	-	-	-	-	23,926	3,142	27,068
ADAIR COUNTY FISCAL COURT	V001	2,955,760	12,904	277,872	156,580	121,604	568,960	-	-	-	-	-	-	402,719	53,501	456,221
ALLEN COUNTY FISCAL COURT	V002	4,478,307	19,551	427,007	237,237	85,645	763,440	-	-	-	-	21,618	21,618	610,165	21,221	631,385
ANDERSON CO FISCAL COURT	V003	4,553,086	19,878	428,037	241,198	-	689,112	-	-	-	-	46,771	46,771	620,353	(23,620)	596,734



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
BALLARD COUNTY FISCAL CT	V004	4,210,717	18,383	395,850	223,061	-	637,295	-	-	-	237,651	237,651	573,706	(127,376)	446,330
BARREN CO FISCAL CT	V005	3,101,602	13,541	291,582	164,306	-	469,429	-	-	-	167,460	167,460	422,590	(87,311)	335,279
BATH CO FISCAL COURT	V006	2,547,558	11,122	239,496	134,956	166,043	551,617	-	-	-	-	-	347,102	79,606	426,708
BELL CO FISCAL CT	V007	5,654,868	24,688	531,615	299,565	-	855,868	-	-	-	225,637	225,637	770,470	(106,728)	663,742
BOONE CO FISCAL CT	V008	18,821,045	82,168	1,769,370	997,038	118,623	2,967,199	-	-	-	7,144	7,144	2,564,348	44,490	2,608,838
BOURBON CO FISCAL COURT	V009	4,095,903	17,882	385,057	216,979	-	619,977	-	-	-	195,034	195,034	558,063	(112,713)	445,349
BOYD COUNTY FISCAL COURT	V010	13,278,976	57,973	1,248,359	703,449	-	2,009,781	-	-	-	223,053	223,053	1,809,247	(99,952)	1,709,295
BOYLE COUNTY FISCAL COURT	V011	5,722,114	24,981	537,937	303,127	16,665	882,711	-	-	-	28,148	28,148	779,632	(643)	778,989
BRACKEN CO FISCAL COURT	V012	2,346,048	10,242	220,552	124,281	48,759	403,835	-	-	-	-	-	319,647	22,167	341,814
BREATHITT CO FISCAL COURT	V013	3,569,795	15,585	335,597	189,109	15,025	555,316	-	-	-	216,631	216,631	486,381	(79,938)	406,443
BRECKINRIDGE CO FISCAL CT	V014	5,352,461	23,368	503,186	283,545	102,992	913,091	-	-	-	34,631	34,631	729,267	19,801	749,068
BUTLER COUNTY FISCAL CT	V016	3,533,815	15,428	332,215	187,203	-	534,845	-	-	-	14,188	14,188	481,479	(6,234)	475,244
CALDWELL CO FISCAL COURT	V017	3,260,509	14,235	306,521	172,724	205,126	698,606	-	-	-	73,502	73,502	444,241	36,438	480,679
CALLOWAY CO FISCAL COURT	V018	7,499,299	32,740	705,011	397,273	-	1,135,023	-	-	-	91,641	91,641	1,021,772	(44,920)	976,852
CAMPBELL CO FISCAL CT	V019	15,979,482	69,762	1,502,235	846,508	652,253	3,070,757	-	-	-	-	-	2,177,188	287,380	2,464,568
CARLISLE CO FISCAL COURT	V020	2,281,555	9,961	120,865	214,489	-	120,865	-	-	-	55,482	55,482	310,860	(12,360)	298,499
CARROLL CO FISCAL CT	V021	4,866,584	21,246	457,509	257,806	79,994	816,554	-	-	-	47,783	47,783	663,067	1,548	664,615
CARTER CO FISCAL CT	V022	5,830,771	25,456	548,152	308,883	301,966	1,184,457	-	-	-	-	-	794,437	157,072	951,509
CASEY CO FISCAL COURT	V023	4,506,841	19,676	423,689	238,748	74,488	756,601	-	-	-	-	-	614,053	34,711	648,764
CHRISTIAN CO FISCAL COURT	V024	6,552,161	28,605	615,970	347,099	-	991,674	-	-	-	84,879	84,879	892,725	(39,496)	853,230
CLARK COUNTY FISCAL COURT	V025	5,506,006	24,038	517,621	291,679	321,337	1,154,674	-	-	-	14,877	14,877	750,188	123,482	873,670
CLAY COUNTY FISCAL CT	V026	7,545,291	32,941	709,334	399,709	55,740	1,197,724	-	-	-	73,574	73,574	1,028,038	6,385	1,034,424
CLINTON CO FISCAL COURT	V027	4,131,361	18,037	388,390	218,857	176,795	802,079	-	-	-	12,945	12,945	562,894	64,786	627,680
CRITTENDEN CO FIS CT	V028	3,288,618	14,357	309,164	174,213	203,351	701,085	-	-	-	-	-	448,071	91,498	539,569
DAVISS CO FISCAL COURT	V030	11,669,411	50,946	1,097,044	618,183	192,002	1,958,175	-	-	-	-	-	1,589,945	111,389	1,701,334
EDMONSON CO FISCAL CRT	V031	2,584,599	11,284	242,979	136,918	64,471	455,652	-	-	-	-	-	352,149	30,476	382,626
ELLIOTT CO FISCAL CT	V032	1,517,871	6,627	142,695	80,409	-	229,731	-	-	-	126,633	126,633	206,808	(55,276)	151,532
ESTILL CO FISCAL COURT	V033	3,938,045	17,193	370,216	208,617	100,893	696,919	-	-	-	1,417	1,417	536,555	66,229	602,783
FLEMING CO FISCAL COURT	V035	2,248,583	9,817	211,390	119,118	20,270	360,594	-	-	-	30,414	30,414	306,367	(11,731)	294,636
FLOYD CO FISCAL COURT	V036	7,532,458	32,885	708,128	399,029	-	1,140,042	-	-	-	337,637	337,637	1,026,290	(174,665)	851,625
FRANKLIN CO FISCAL COURT	V037	8,311,793	36,287	781,393	440,314	-	1,257,995	-	-	-	99,771	99,771	1,132,473	(65,085)	1,067,389
FULTON COUNTY FIS CT	V038	5,352,562	23,368	503,195	283,550	317,770	1,127,884	-	-	-	-	-	729,281	159,448	888,729
GALLATIN CO FISCAL COURT	V039	4,064,403	17,744	382,095	215,310	167,841	782,991	-	-	-	-	-	553,771	97,486	651,257
GARRARD CO FISCAL COURT	V040	3,510,682	15,327	330,040	185,977	-	531,344	-	-	-	131,210	131,210	478,327	(69,328)	408,999
GRANT COUNTY FISCAL COURT	V041	5,129,791	22,395	482,253	271,749	-	776,397	-	-	-	146,285	146,285	698,929	(77,110)	621,819
GRAVES COUNTY FISCAL CT	V042	7,296,155	31,853	685,913	386,511	13,945	1,118,223	-	-	-	56,187	56,187	994,094	(31,424)	962,670
GRAYSON CO FISCAL COURT	V043	7,410,700	32,353	696,681	392,579	634,337	1,755,951	-	-	-	-	-	1,009,700	291,528	1,301,228
GREEN COUNTY FISCAL COURT	V044	1,471,625	6,425	138,348	77,959	-	222,731	-	-	-	127,646	127,646	200,507	(67,278)	133,230
GREENUP CO FISCAL CT	V045	7,961,081	34,756	748,423	421,736	46,319	1,251,234	-	-	-	235,567	235,567	1,084,689	(67,071)	1,017,619
HANCOCK CO FISCAL COURT	V046	4,710,316	20,564	442,818	249,527	-	712,909	-	-	-	37,987	37,987	641,776	(18,217)	623,558
HARDIN CO FISCAL COURT	V047	6,639,385	28,986	624,170	351,719	77,039	1,081,914	-	-	-	21,396	21,396	904,610	17,797	922,406
HARLAN CO FIS CT	V048	7,661,156	33,447	720,227	405,847	-	1,159,521	-	-	-	240,456	240,456	1,043,825	(155,781)	888,044
HARRISON CO FISCAL COURT	V049	2,913,386	12,719	273,888	154,336	92,403	533,345	-	-	-	-	-	396,946	50,834	447,779
HART COUNTY FISCAL COURT	V050	4,377,754	19,112	411,554	231,910	49,563	712,139	-	-	-	31,122	31,122	596,465	(45)	596,419
HENDERSON CO FISCAL COURT	V051	14,608,780	63,778	1,373,374	773,895	124,193	2,335,241	-	-	-	388,519	388,519	1,990,431	(78,964)	1,911,467
HENRY CO FISCAL COURT	V052	3,072,264	13,413	288,824	162,752	41,291	506,280	-	-	-	41,028	41,028	518,593	10,321	428,914
HICKMAN CO FISCAL COURT	V053	2,280,951	9,958	214,433	120,833	-	345,223	-	-	-	144,031	144,031	310,777	(60,290)	250,487
HOPKINS CO FISCAL COURT	V054	10,140,531	44,271	953,313	537,191	1,413,109	2,947,885	-	-	-	487,091	487,091	1,381,637	263,776	1,645,413
JACKSON CO FISCAL COURT	V055	1,804,179	7,877	169,611	95,576	-	273,064	-	-	-	2,163,275	2,163,275	245,818	(910,490)	(664,673)
JESSAMINE CO FISCAL COURT	V057	10,868,081	47,447	1,021,711	575,733	-	1,644,891	-	-	-	240,200	240,200	1,480,765	(104,901)	1,375,864
KNOTT CO FISCAL CT	V060	3,750,680	16,375	198,691	107,944	3,276	570,944	-	-	-	70,278	70,278	511,026	(20,911)	484,035
KNOX CO FISCAL CT	V061	5,560,334	24,275	522,728	294,557	-	841,560	-	-	-	177,455	177,455	757,590	(100,786)	656,804



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense	
LARUE CO FISCAL COURT	V062	3,906,831	17,056	367,282	206,963	70,176	661,477	-	-	-	137,615	137,615	532,302	(10,627)	521,675
LAUREL COUNTY FISCAL COUR	V063	10,996,137	48,006	1,033,749	582,517	256,466	1,920,739	-	-	-	-	-	1,498,213	110,624	1,608,836
LAWRENCE CO FISCAL CT	V064	4,808,540	20,993	452,052	254,731	67,762	795,537	-	-	-	-	-	655,159	38,466	693,625
LEE COUNTY FISCAL COURT	V065	3,414,979	14,909	321,043	180,907	-	516,859	-	-	-	41,325	41,325	465,287	(18,513)	446,775
LESLIE CO FISCAL COURT	V066	6,111,497	26,681	574,543	323,754	-	924,979	-	-	-	573,491	573,491	832,685	(267,687)	564,998
LETCHER CO FISCAL COURT	V067	5,867,531	25,616	551,608	310,830	-	888,054	-	-	-	505,471	505,471	799,445	(228,449)	570,996
LEWIS COUNTY FISCAL COURT	V068	3,629,548	15,846	341,215	192,274	30,618	579,952	-	-	-	56,894	56,894	494,522	(3,331)	491,192
LINCOLN CO FISCAL COURT	V069	3,933,252	17,172	369,766	208,363	-	595,300	-	-	-	119,434	119,434	535,902	(68,146)	467,756
LIVINGSTON CO FISCAL CT	V070	4,144,512	18,094	389,626	219,554	94,669	721,944	-	-	-	14,729	14,729	564,686	56,583	621,269
LOGAN COUNTY FISCAL COURT	V071	6,494,531	28,354	610,552	344,046	-	982,951	-	-	-	221,484	221,484	884,873	(121,683)	763,190
LYON COUNTY FISCAL COURT	V072	1,934,166	8,444	181,831	102,462	18,914	311,651	-	-	-	-	-	263,528	9,705	273,233
MCCRACKEN CO FISCAL COURT	V073	7,503,006	32,756	705,359	397,469	-	1,135,585	-	-	-	267,809	267,809	1,022,277	(128,196)	894,080
MCCRERY CO FISCAL CT	V074	3,867,331	16,884	363,569	204,871	-	585,323	-	-	-	97,866	97,866	526,290	(54,580)	472,339
MCLEAN COUNTY FISCAL CT	V075	4,027,353	17,582	378,612	213,348	208,927	818,469	-	-	-	-	-	548,723	110,228	658,951
MADISON CO FISCAL COURT	V076	10,421,319	45,497	979,710	552,066	-	1,577,273	-	-	-	365,819	365,819	1,419,894	(162,895)	1,257,000
MAGOFFIN CO FISCAL COURT	V077	3,050,002	13,316	286,731	161,573	11,770	473,390	-	-	-	255,943	255,943	415,560	(98,406)	317,154
MARION CO FISCAL COURT	V078	7,872,820	34,371	740,126	417,060	311,349	1,502,905	-	-	-	57,792	57,792	1,072,664	90,918	1,163,582
MARSHALL CO FISCAL COURT	V079	9,521,674	41,569	895,135	504,407	36,928	1,478,040	-	-	-	271,641	271,641	1,297,319	(88,258)	1,209,060
MARTIN CO FISCAL COURT	V080	3,229,385	14,099	303,595	171,076	-	488,769	-	-	-	160,702	160,702	440,000	(88,221)	351,780
MASON CO FIS CT	V081	6,076,344	26,528	571,238	321,892	170,545	1,090,204	-	-	-	-	-	827,896	86,536	914,431
MEADE COUNTY FISCAL COURT	V082	9,362,322	40,874	880,154	495,966	151,313	1,568,307	-	-	-	-	-	1,275,607	89,181	1,364,787
MENIFEE CO FISCAL COURT	V083	1,646,879	7,190	154,823	87,243	31,662	280,918	-	-	-	-	-	224,386	13,180	237,566
MERCER COUNTY FISCAL COUR	V084	3,479,099	15,189	327,071	184,304	-	526,564	-	-	-	83,029	83,029	474,024	(38,986)	435,037
METCALFE CO FISCAL COURT	V085	2,412,797	10,534	226,828	127,817	28,323	393,501	-	-	-	52,370	52,370	328,741	(2,974)	325,767
MONROE CO FISCAL COURT	V086	1,986,641	8,673	186,764	105,242	33,497	334,177	-	-	-	17,730	17,730	270,678	2,158	272,835
MONTGOMERY CO FISCAL CT	V087	6,555,295	28,619	616,265	347,265	109,280	1,101,428	-	-	-	-	-	893,152	53,509	946,662
MORGAN CO FISCAL CT	V088	2,135,830	9,325	200,790	113,145	5,080	328,339	-	-	-	59,717	59,717	291,005	(21,415)	269,590
MUHLENBERG CO FISCAL CT	V089	10,126,665	44,211	952,010	536,457	79,028	1,611,705	-	-	-	38,632	38,632	1,379,748	36,307	1,416,055
NELSON CO FISCAL CT	V090	10,978,426	47,929	1,032,084	581,578	142,902	1,804,493	-	-	-	32,437	32,437	1,495,799	37,814	1,533,613
NICHOLAS CO FISCAL COURT	V091	2,282,642	9,965	228,922	141,322	-	486,801	-	-	-	22,294	22,294	311,008	84,340	395,348
OHIO COUNTY FISCAL CRT	V092	5,352,571	23,368	503,196	283,551	-	810,115	-	-	-	51,695	51,695	729,282	(28,803)	700,479
OLDHAM CO FISCAL COURT	V093	7,458,948	32,564	701,217	395,135	56,503	1,185,420	-	-	-	152,563	152,563	1,016,274	(25,885)	990,389
OWEN COUNTY FISCAL COURT	V094	2,927,742	12,782	275,238	155,096	48,106	491,221	-	-	-	19,609	19,609	398,902	6,975	405,877
OWSLEY CO FISCAL COURT	V095	1,583,992	6,915	148,911	83,911	-	239,738	-	-	-	98,613	98,613	215,817	(62,130)	153,687
PENDLETON CO FISCAL COURT	V096	3,063,696	13,375	288,019	162,298	8,121	471,814	-	-	-	100,207	100,207	417,426	(36,201)	381,224
PERRY COUNTY FISCAL COURT	V097	6,709,854	29,294	630,795	355,452	93,715	1,109,256	-	-	-	159,663	159,663	914,211	(66,851)	847,359
PIKE COUNTY FISCAL COURT	V098	16,620,293	72,560	1,562,477	880,454	-	2,515,492	-	-	-	368,732	368,732	2,264,498	(194,373)	2,070,125
POWELL CO FISCAL CT	V099	5,559,450	24,271	522,645	294,510	175,187	1,016,613	-	-	-	-	-	757,469	92,952	850,421
PULASKI CO FISCAL CT	V100	10,765,273	46,999	1,012,046	570,287	202,842	1,832,173	-	-	-	-	-	1,466,758	105,829	1,572,586
ROBERTSON CO FISCAL CT	V101	903,413	3,944	84,930	47,858	-	136,732	-	-	-	41,044	41,044	123,089	(18,251)	104,838
ROCKCASTLE CO FISCAL CT	V102	4,641,866	20,265	436,383	245,901	-	702,549	-	-	-	155,267	155,267	632,450	(68,514)	563,936
ROWAN CO FISCAL COURT	V103	5,002,355	21,839	470,272	264,998	251,510	1,008,620	-	-	-	-	-	681,566	108,727	790,293
RUSSELL CO FISCAL COURT	V104	4,499,589	19,644	423,007	238,364	-	681,016	-	-	-	38,165	38,165	613,064	(23,845)	589,220
SCOTT CO FISCAL CT	V105	5,956,973	26,007	560,016	315,569	-	901,592	-	-	-	106,919	106,919	811,632	(51,218)	760,414
SHELBY CO FISCAL COURT	V106	5,758,845	25,142	541,390	305,073	-	871,605	-	-	-	194,716	194,716	784,637	(101,743)	682,894
SIMPSON CO FISCAL COURT	V107	5,258,981	22,959	494,398	278,593	224,328	1,020,278	-	-	-	-	-	716,531	108,912	825,442
SPENCER CO TREASURER	V108	2,581,984	11,272	242,733	136,780	-	390,785	-	-	-	95,461	95,461	351,793	(51,454)	300,339
TAYLOR COUNTY FISCAL COUR	V109	4,662,593	20,356	438,331	246,999	40,140	745,827	-	-	-	57,108	57,108	635,274	2,887	638,160
TODD COUNTY FISCAL COURT	V110	3,200,872	13,974	300,915	169,565	-	484,454	-	-	-	139,954	139,954	436,116	(80,500)	355,266
TRIGG COUNTY FISCAL COURT	V111	3,782,347	16,513	355,579	200,369	6,312	578,772	-	-	-	6,889	6,889	515,341	(1,943)	513,398
TRIMBLE CO FISCAL COURT	V112	2,220,457	9,694	208,746	117,628	-	336,068	-	-	-	76,072	76,072	302,535	(35,375)	267,160
UNION COUNTY FISCAL COURT	V113	4,650,110	20,301	437,158	246,338	42,264	746,061	-	-	-	229,407	229,407	633,573	(67,201)	566,372



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense		
WARREN COUNTY FISCAL COUR	V114	14,153,522	61,791	1,330,576	749,778	384,989	2,527,133	-	-	-	-	1,928,403	173,822	2,102,225	
WASHINGTON CO FIS COURT	V115	3,040,862	13,276	285,872	161,089	10,925	471,161	-	-	-	38,589	38,589	414,314	(8,777)	405,537
WAYNE COUNTY FISCAL COURT	V116	6,632,839	28,957	623,555	351,372	77,230	1,081,114	-	-	-	97,812	97,812	903,718	(32,731)	870,987
WEBSTER CO FISCAL COURT	V117	6,706,083	29,277	630,440	355,252	119,178	1,134,147	-	-	-	30,858	30,858	913,697	66,121	979,818
CITY OF HIGHLAND HEIGHTS	V119	502,481	2,194	47,238	26,619	19,956	96,007	-	-	-	-	-	68,462	10,970	79,432
WOODFORD CO FISCAL COURT	V120	6,449,690	28,158	606,337	341,670	-	976,165	-	-	-	168,568	168,568	878,764	(83,395)	795,369
FAMILY HEALTH CENTER	V122	30,666,401	133,882	2,882,955	1,624,542	2,093,667	6,735,046	-	-	-	-	-	4,178,266	933,016	5,111,282
LOUISVILLE MEM COMM	V125	306,953	1,340	28,857	16,261	7,536	53,993	-	-	-	-	-	41,822	3,259	45,081
LOU & JEFF CO RIVERPORT	V126	797,024	3,480	74,928	42,222	16,131	136,761	-	-	-	5,548	5,548	108,594	3,019	111,613
LOU LABOR MANAGER COM	V127	112,304	490	10,558	5,949	-	16,997	-	-	-	55,355	55,355	15,301	(36,623)	(21,321)
T A R C	V129	64,540,703	281,769	6,067,485	3,419,022	1,357,989	11,126,265	-	-	-	-	-	8,793,606	697,882	9,491,487
ANCHORAGE BD OF EDUCATION	V130	1,563,641	6,826	146,998	82,833	-	236,658	-	-	-	56,759	56,759	213,044	(33,263)	179,782
MOUNTAIN ARTS CENTER	V136	412,916	1,803	38,818	21,874	-	62,495	-	-	-	107,138	107,138	56,259	(49,890)	6,369
FRANKLIN CO CONS DIST	V137	121,154	529	11,390	6,418	1,123	19,459	-	-	-	-	-	16,507	563	17,071
CITY OF WURLTAND	V145	139,995	611	13,161	7,416	4,234	25,422	-	-	-	-	-	19,074	2,681	21,755
HARDIN CO WATER DIST #2	V147	5,904,253	25,777	555,060	312,776	660,856	1,554,468	-	-	-	-	-	804,449	335,838	1,140,287
HOUSING AUTH OF HENDERSON	V151	2,174,277	9,492	204,404	115,182	19,381	348,459	-	-	-	5,875	5,875	296,243	4,151	300,394
JEFF CO BD OF ED	V156	385,681,594	1,683,791	36,258,008	20,431,351	-	58,373,149	-	-	-	7,414,240	7,414,240	52,548,728	(3,441,996)	49,106,732
BIG SANDY AREA COMM PRO	V158	4,132,484	18,041	388,496	218,917	114,960	740,414	-	-	-	193,886	193,886	563,047	(4,318)	558,729
CITY OF ERLANGER	V159	4,196,465	18,321	394,511	222,306	63,249	698,387	-	-	-	88,944	88,944	571,764	4,980	576,745
EAST BERNSTADT BD OF ED	V163	654,071	2,856	61,489	34,649	-	98,994	-	-	-	45,763	45,763	89,117	(25,967)	63,149
CITY OF ADAIRVILLE	V171	312,533	1,364	29,381	16,556	4,135	51,437	-	-	-	3,317	3,317	42,582	1,362	43,944
MADISON CO CONSERVAT DIST	V176	71,342	311	6,707	3,779	1,984	12,782	-	-	-	-	-	9,720	888	10,609
MARSHALL CO SEN CITIZENS	V179	134,725	588	12,666	7,137	26,924	47,315	-	-	-	20,004	20,004	18,356	(2,076)	16,280
CITY OF CENTRAL CITY	V189	2,627,899	11,473	247,049	139,212	13,477	411,212	-	-	-	33,378	33,378	358,049	(16,513)	341,536
CITY OF BUTLER	V196	63,707	278	5,989	3,375	2,848	12,490	-	-	-	10,116	10,116	8,680	(2,312)	6,368
CITY OF HAZARD	V197	8,691,781	37,946	817,116	460,444	363,676	1,679,182	-	-	-	356,797	356,797	1,184,246	92,796	1,277,043
MOUNTAIN WATER DISTRICT	V198	242,159	1,057	22,765	12,828	-	36,651	-	-	-	2,396	2,396	32,994	(1,129)	31,865
PULASKI COUNTY LIBRARY	V200	1,030,197	4,498	96,849	54,574	-	155,921	-	-	-	11,103	11,103	140,363	(5,169)	135,194
BARREN/METCALFE CO AMB SR	V205	384,198	1,677	36,119	20,353	-	58,149	-	-	-	20,858	20,858	52,347	(11,469)	40,877
SHELBYVLE MUN WATER&SEWER	V206	2,230,629	9,738	209,702	118,167	14,730	352,337	-	-	-	29,684	29,684	303,921	(2,562)	301,359
BELL CO PUBLIC LIBRARY	V207	493,798	2,156	46,422	26,159	-	74,737	-	-	-	22,984	22,984	67,280	(12,338)	54,942
CITY OF WALTON	V208	548,732	2,396	51,586	29,069	44,361	127,412	-	-	-	65,822	65,822	74,764	2,066	76,831
MURRAY TOURISM COMMISSION	V218	132,132	577	12,422	7,000	1,068	21,066	-	-	-	12,286	12,286	18,003	(4,390)	13,612
BELLEVUE BD OF EDUCATION	V219	1,944,735	8,490	182,825	103,022	91,882	386,218	-	-	-	-	-	264,968	42,084	307,052
PENNYROYAL AREA MUSEUM	V224	212,470	928	19,974	11,256	-	32,157	-	-	-	365	365	28,949	(184)	28,765
OWENSBORO RIVERPORT AUTH	V230	4,125,671	18,012	387,855	218,556	441,527	1,065,950	-	-	-	-	-	562,119	234,928	797,046
BIG SANDY AREA DEV DIST	V236	4,913,246	21,450	461,895	260,278	-	743,623	-	-	-	246,316	246,316	669,425	(113,761)	555,664
BLUE GRASS COMM ACTION	V237	8,731,057	38,118	820,809	462,525	436,368	1,757,819	-	-	-	-	-	1,189,598	184,084	1,373,682
HARDIN CO WATER DIST #1	V247	5,533,595	24,158	520,214	293,140	658,779	1,496,292	-	-	-	2,988	2,988	753,947	271,374	1,025,321
HENDERSON CO RIVER AUTH	V251	1,391,463	6,075	130,812	73,712	30,959	241,558	-	-	-	37,207	37,207	189,585	(11,794)	177,791
KENTON CO PUBLIC LIBRARY	V259	9,691,083	42,309	911,061	513,382	233,882	1,700,633	-	-	-	-	-	1,320,400	108,031	1,428,431
LAUREL CO BD OF EDUCATION	V263	20,419,452	89,146	1,919,637	1,081,713	527,017	3,617,514	-	-	-	-	-	2,782,130	250,448	3,032,578
RUSSELLVILLE ELEC PL BD	V271	1,869,976	8,164	175,797	99,061	17,622	300,644	-	-	-	11,466	11,466	254,782	6,912	261,695
HOUSING AUTH OF MAYSVILLE	V281	709,619	3,098	66,711	37,592	61,585	168,987	-	-	-	23,299	23,299	96,685	10,124	106,809
CITY OF PIKEVILLE	V298	3,987,411	17,408	374,857	211,232	187,929	791,426	-	-	-	-	-	543,281	86,005	629,286
HOUSING AUTH OF SOMERSET	V300	1,010,858	4,413	95,031	53,550	-	152,994	-	-	-	19,196	19,196	137,728	(10,454)	127,275
CITY OF CAVE CITY	V305	870,915	3,802	81,875	46,136	109,581	241,395	-	-	-	-	-	118,661	52,955	171,616
HOUSING AUTH OF SHELBYVLE	V306	269,830	1,178	25,367	14,294	8,785	49,624	-	-	-	10,636	10,636	36,764	1,405	38,169
NORTHERN KY AREA DEV.DIST	V308	6,543,826	28,569	615,187	346,657	-	990,412	-	-	-	113,580	113,580	891,590	(49,618)	841,972
CAMPBELL CO BD OF ED	V319	14,875,926	64,945	1,398,489	788,047	204,733	2,456,213	-	-	-	36,273	36,273	2,026,830	60,930	2,087,760
CHRISTIAN CO CONS DIST	V324	189,894	829	17,852	10,060	35,396	64,137	-	-	-	-	-	25,873	15,770	41,643



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
CITY OF OWENSBORO	V330	21,411,533	93,477	2,012,903	1,134,269	188,986	3,429,635	-	-	-	111,809	111,809	2,917,300	4,372	2,921,672
SANDY VALLEY TRANS SER IN	V336	3,509,848	15,323	329,962	185,933	313,673	844,891	-	-	-	-	-	478,213	152,200	630,414
FRANKFORT ELEC WATER BD	V337	24,591,568	107,361	2,311,858	1,302,730	264,747	3,986,696	-	-	322,420	322,420	3,350,576	41,545	3,392,121	
CITY OF RADCLIFF	V347	4,873,880	21,278	458,194	258,192	80,753	818,418	-	-	-	-	664,061	36,601	700,662	
CITY OF ELSMERE	V359	904,036	3,947	84,989	47,891	30,820	167,646	-	-	-	-	123,174	14,755	137,929	
LONDON LAUREL CO COMM CTR	V363	1,173,554	5,123	110,326	62,169	51,802	229,420	-	-	-	-	159,896	31,050	190,945	
PADUCAH MCCRACKEN CO TOUR	V373	378,605	1,653	35,593	20,056	26,687	83,989	-	-	-	-	51,585	12,489	64,074	
CITY OF BERE A	V376	11,301,398	49,339	1,062,447	598,688	143,368	1,853,842	-	-	-	-	1,539,804	68,541	1,608,345	
CITY OF ELKHORN CITY	V398	240,440	1,050	22,604	12,737	-	36,391	-	-	-	35,161	35,161	32,760	15,794	(16,966)
PULASKI CO SOIL CONS DIST	V400	192,565	841	18,103	10,201	8,065	37,210	-	-	-	-	-	26,237	4,691	30,928
MARY W WELDON MEM PUB LIB	V405	468,333	2,045	44,028	24,810	20,604	91,486	-	-	-	-	-	63,810	11,905	75,715
BELL/WHITLEY COMM ACTION	V407	5,153,562	22,499	484,487	273,008	18,664	798,659	-	-	-	85,142	85,142	702,168	(22,968)	679,199
DAYTON CITY SCHOOLS	V419	2,179,334	9,514	204,880	115,449	37,749	367,592	-	-	-	75,506	75,506	296,932	(6,331)	290,601
PENNYRILE ALLIED COMM SER	V424	6,166,482	26,921	579,712	326,667	146,544	1,079,845	-	-	-	12,499	12,499	840,177	52,529	892,706
OWENSBORO MUN UTILITIES	V430	36,954,089	161,332	3,474,062	1,957,630	508,849	6,101,873	-	-	-	424,752	424,752	5,034,957	(70,152)	4,964,805
APPALACHIAN RES & DEFENSE	V436	2,480,132	10,828	10,828	131,384	-	375,370	-	-	-	387,318	387,318	337,916	(204,073)	133,843
FKT/FKLN CO TOUR&CONV COM	V437	297,624	1,299	27,980	15,767	9,384	54,430	-	-	-	-	-	40,551	5,480	46,031
CITY OF ELIZABETHTOWN	V447	14,579,683	63,651	1,370,639	772,354	-	2,206,644	-	-	-	472,949	472,949	1,986,467	(230,418)	1,756,049
LUDLOW BD OF EDUCATION	V459	1,666,254	7,274	156,645	88,269	27,236	279,424	-	-	-	82,937	82,937	227,025	(16,377)	210,649
LONDON LAUREL TOURIST COM	V463	325,222	1,420	30,574	17,229	9,312	58,534	-	-	-	-	-	44,311	5,157	49,468
PADUCAH POWER SYSTEM	V473	10,218,988	44,614	960,689	541,347	377,427	1,924,077	-	-	-	114,224	114,224	1,392,327	80,963	1,473,290
KY RIVER FOOTHILLS DEV CO	V476	13,263,443	57,905	1,246,899	702,626	154,035	2,161,466	-	-	-	169,769	169,769	1,807,131	31,567	1,838,697
WEST PULASKI WATER DISTR	V500	594,353	2,595	55,875	31,486	14,718	104,673	-	-	-	7,084	7,084	80,980	1,415	82,395
BELL CO SOLID WASTE OFFC	V507	399,326	1,743	37,541	21,154	37,560	97,998	-	-	-	-	-	54,408	18,974	73,381
CITY OF UNION	V508	218,943	956	20,583	11,598	31,883	65,021	-	-	-	-	-	29,831	13,462	43,293
HOPKINSVL WATER ENV ATH	V524	6,361,838	27,774	598,078	337,016	355,788	1,318,656	-	-	-	-	-	866,794	162,569	1,029,363
AUDUBON AREA COMM SER INC	V530	25,144,581	109,775	2,363,847	1,332,026	676,948	4,482,596	-	-	-	-	-	3,425,924	333,752	3,759,676
CAPITAL COMMUNITY E I D A	V537	209,836	916	19,727	11,116	2,512	34,271	-	-	-	7,187	7,187	28,590	(3,717)	24,873
ELIZABETHTOWN TOUR/CON BU	V547	563,669	2,461	52,991	29,860	51,143	136,455	-	-	-	-	-	76,799	25,318	102,117
BEECHWOOD BOARD OF EDUC	V559	2,141,584	9,350	201,331	113,450	59,017	383,147	-	-	-	-	-	291,789	27,356	319,145
LONDON-LAUREL CO IDA	V563	143,539	627	13,494	7,604	31,589	53,313	-	-	-	-	-	19,557	14,235	33,792
SOUTHERN MADISON WATER DT	V576	691,663	3,020	65,023	36,641	-	104,684	-	-	-	35,854	35,854	94,238	(22,228)	72,010
PINEVILLE UTILITY COMM	V607	1,978,311	8,637	185,981	104,800	22,330	321,749	-	-	-	-	-	269,543	14,222	283,765
WALTON FIRE DIST/EMS	V608	63,644	278	5,983	3,372	24,462	34,094	-	-	-	-	-	8,671	10,174	18,845
SOUTHGATE BD OF ED	V619	329,589	1,439	30,985	17,460	-	49,884	-	-	-	13,153	13,153	44,906	(8,579)	36,327
HOPKINSVL ELECTRIC SYSTEM	V624	6,371,513	27,816	598,987	337,529	45,829	1,010,161	-	-	-	-	-	868,112	21,906	890,018
CITY OF WHITESVILLE	V630	365,380	1,595	34,349	19,356	1,523	56,823	-	-	-	17,147	17,147	49,783	(6,106)	43,676
FARMDALE WATER DISTRICT	V637	261,970	1,144	24,628	13,878	-	39,649	-	-	-	25,471	25,471	35,693	(12,374)	23,319
CITY OF VINE GROVE	V647	1,002,397	4,376	94,236	53,102	-	151,713	-	-	-	40,594	40,594	136,576	(18,965)	117,610
KENTON CO BD OF ED	V659	35,331,499	154,249	3,321,522	1,871,674	103,131	5,450,576	-	-	-	537,075	537,075	4,813,881	(312,886)	4,500,995
LAUREL CO CONSERV DIST	V663	97,498	426	9,166	5,165	566	15,322	-	-	-	10,819	10,819	13,284	(6,930)	6,354
PADUCAH-MCCRACKEN CO JOIN	V673	3,028,183	13,220	284,680	160,417	-	458,317	-	-	-	67,739	67,739	412,587	(33,508)	379,079
MADISON CO UTILITIES DIST	V676	1,040,878	4,544	97,853	55,140	28,393	185,930	-	-	-	-	-	141,819	14,205	156,024
BELL CO CONSERVATION DIST	V707	50,565	221	2,679	4,754	-	7,653	-	-	-	802	802	6,889	(462)	6,428
HEBRON FIRE PROTECTION DI	V708	132,230	577	12,431	7,005	1,630	21,643	-	-	-	177	177	18,016	1,006	19,022
SILVER GROVE BD OF ED	V719	353,276	1,542	33,212	18,715	-	53,468	-	-	-	103,530	103,530	48,133	(60,871)	(12,738)
PENNYRILE AREA DEVP DIST	V724	3,666,933	16,009	344,729	194,255	-	554,993	-	-	-	148,584	148,584	499,616	(71,402)	428,214
GREEN RIV AREA DEL DIST	V730	5,282,876	23,064	496,644	279,859	33,881	833,447	-	-	-	98,067	98,067	719,786	(18,254)	701,532
KY ASSOC OF CO (KACO)	V737	7,245,100	31,630	383,807	33,807	29,795	1,126,346	-	-	-	34,704	34,704	987,138	5,332	992,469
JEFF CO MED CENTER LAUNDR	V756	4,711,110	20,568	442,892	249,569	91,425	804,454	-	-	-	-	-	641,884	52,938	694,822
ERLANGER/ELSMERE BD OF ED	V759	7,027,016	30,678	660,611	372,254	325,027	1,388,570	-	-	-	-	-	957,424	184,853	1,142,277
MCCRACKEN CO PUB LIBRARY	V773	2,180,037	9,518	204,946	115,487	87,191	417,141	-	-	-	-	-	297,028	40,848	337,876



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense		
POINT PLEASANT FIRE DIST	V808	12,024	52	1,130	637	16,597	18,417	-	-	-	25,538	25,538	1,638	395	2,033	
NEWPORT BD OF ED	V819	6,947,591	30,331	653,144	368,046	191,709	1,243,231	-	-	-	-	-	946,602	93,954	1,040,556	
REGIONAL WTR RESOURCE AGY	V830	8,775,811	38,313	825,016	464,896	196,601	1,524,826	-	-	-	-	-	1,195,695	100,685	1,296,380	
KYIANA REG PLANNING DEV	V856	9,317,691	40,679	875,958	493,602	435,469	1,845,708	-	-	-	-	-	1,269,526	224,489	1,494,015	
COVINGTON BD OF ED	V859	17,251,502	75,316	1,621,817	913,892	149,105	2,760,131	-	-	-	44,502	44,502	2,350,500	32,398	2,382,898	
PADUCAH-MCRACKEN CO RIV	V873	1,531,449	6,686	143,972	81,128	32,688	264,474	-	-	-	-	-	208,658	18,752	227,411	
CITY OF WILDER	V919	459,900	2,008	43,235	24,363	-	69,606	-	-	-	-	24,372	24,372	62,661	(11,143)	51,518
OWENSBORO METRO PLAN COMM	V930	1,333,251	5,821	125,339	70,629	-	201,788	-	-	-	-	54,101	54,101	181,654	(32,108)	149,546
HOUSING AUTH OF FRANKFORT	V937	1,339,177	5,847	125,896	70,942	44,710	247,396	-	-	-	-	34,924	34,924	182,462	15,118	197,580
CITY OF COVINGTON	V959	11,836,501	51,675	1,112,752	627,035	-	1,791,462	-	-	-	311,138	311,138	1,612,711	(192,264)	1,420,447	
ADAIR COUNTY ATTORNEY	W001	303,982	1,327	28,577	16,103	5,656	51,664	-	-	-	-	-	41,417	3,250	44,667	
ANDERSON COUNTY ATTORNEY	W003	185,300	809	17,420	9,816	12,019	40,064	-	-	-	-	9,572	9,572	25,247	3,988	29,235
BALLARD COUNTY ATTORNEY	W004	187,450	818	17,622	9,930	1,753	30,124	-	-	-	-	1,460	1,460	25,540	(239)	25,301
BOYD COUNTY ATTORNEY	W010	474,745	2,073	44,631	25,149	-	71,853	-	-	-	-	23,729	23,729	64,683	(10,980)	53,704
BOYLE COUNTY ATTORNEY	W011	187,347	818	17,613	9,925	-	28,355	-	-	-	-	13,756	13,756	25,526	(7,127)	18,399
BREATHITT CO ATTORNEY	W013	281,297	1,228	26,445	14,902	13,719	56,293	-	-	-	-	-	-	38,326	7,476	45,802
BULLITT COUNTY ATTORNEY	W015	900,216	3,930	84,629	47,689	389,797	526,045	-	-	-	-	-	-	122,654	168,907	291,561
BUTLER COUNTY ATTORNEY	W016	141,321	617	13,286	7,486	-	21,389	-	-	-	-	2,804	2,804	19,255	(1,624)	17,631
CALDWELL COUNTY ATTORNEY	W017	243,188	1,062	22,862	12,883	-	36,807	-	-	-	-	10,144	10,144	33,134	(5,856)	27,278
CALLOWAY COUNTY ATTORNEY	W018	521,608	2,277	49,036	27,632	30,664	109,610	-	-	-	-	-	-	71,069	17,340	88,409
CAMPBELL COUNTY ATTORNEY	W019	1,320,766	5,766	124,165	69,967	34,067	233,966	-	-	-	-	11,306	11,306	179,953	17,870	197,823
CARLISLE COUNTY ATTORNEY	W020	73,839	322	6,942	3,912	-	11,176	-	-	-	-	523	523	10,060	(315)	9,745
CHILD SUPPORT ENFORCEMENT	W022	245,372	1,071	23,067	12,999	32,468	69,605	-	-	-	-	-	-	33,432	15,848	49,279
CHRISTIAN COUNTY ATTORNEY	W024	988,894	4,317	92,966	52,386	4,511	154,180	-	-	-	1,595	1,595	134,736	2,325	137,061	
CLAY COUNTY ATTORNEY	W026	325,842	1,423	30,633	17,261	14,758	64,075	-	-	-	-	-	-	44,396	7,406	51,802
CLINTON CO ATTORNEY	W027	164,588	719	15,473	8,719	-	24,910	-	-	-	-	3,592	3,592	22,425	(1,631)	20,794
CUMBERLAND CO ATTORNEY	W029	147,650	645	13,881	7,822	208	22,555	-	-	-	-	6,862	6,862	20,117	(4,458)	15,659
EDMONSON COUNTY ATTORNEY	W031	56,565	247	5,318	2,997	-	8,561	-	-	-	-	31,418	31,418	7,707	(14,857)	(7,150)
ELLIOTT COUNTY ATTORNEY	W032	110,374	482	10,376	5,847	4,234	20,940	-	-	-	-	2,526	2,526	15,038	84	15,122
ESTILL COUNTY ATTORNEY	W033	252,322	1,102	23,721	13,367	3,060	41,249	-	-	-	-	874	874	34,379	1,664	36,043
FLEMING COUNTY ATTORNEY	W035	523,833	2,287	49,246	27,750	-	79,282	-	-	-	30,940	30,940	71,372	(13,701)	57,671	
GALLATIN COUNTY ATTORNEY	W039	155,592	679	14,627	8,242	3,186	26,735	-	-	-	-	4,139	4,139	21,199	392	21,592
GRANT COUNTY CHILD SUPPOR	W041	232,657	1,016	21,872	12,325	3,572	38,784	-	-	-	-	253	253	31,699	2,260	33,959
GRAYSON COUNTY ATTORNEY	W043	331,676	1,448	31,181	17,570	5,589	55,789	-	-	-	-	-	-	45,190	2,878	48,068
GREEN COUNTY ATTORNEY	W044	166,052	725	15,611	8,797	3,145	28,277	-	-	-	-	10,268	10,268	22,624	(2,178)	20,447
GREENUP CO ATTY/CHILD SUP	W045	347,544	1,517	32,673	18,411	-	52,601	-	-	-	-	3,126	3,126	47,353	(1,446)	45,906
HARDIN COUNTY ATTORNEY	W047	1,469,041	6,413	138,105	77,822	93,804	316,145	-	-	-	-	37,039	37,039	200,155	14,394	214,549
HARLAN COUNTY ATTORNEY	W048	744,789	3,252	70,018	39,455	12,323	125,048	-	-	-	-	1,431	1,431	101,477	4,166	105,643
HART COUNTY ATTORNEY	W050	362,310	1,582	34,061	19,193	-	54,836	-	-	-	-	22,989	22,989	49,364	(10,559)	38,805
HENDERSON CO ATTORNEY	W051	551,303	2,407	51,828	29,205	10,067	93,507	-	-	-	-	37,519	37,519	75,114	(8,901)	66,213
HENRY COUNTY ATTORNEY	W052	62,442	273	5,870	3,308	2,398	11,849	-	-	-	-	7,978	7,978	8,508	(4,289)	4,219
JACKSON COUNTY ATTORNEY	W055	171,625	749	16,134	9,092	5,217	31,193	-	-	-	-	805	805	23,384	3,121	26,505
JEFFERSON CO ATTORNEY	W056	12,561,975	54,842	1,180,954	665,466	-	1,901,263	-	-	-	1,071,355	1,071,355	1,711,556	(556,505)	1,155,051	
JOHNSON CO ATTORNEY	W058	351,374	1,534	33,033	18,614	28,834	82,014	-	-	-	-	-	-	47,874	13,881	61,756
KNOTT COUNTY ATTORNEY	W060	249,588	1,090	23,464	13,222	-	37,775	-	-	-	-	3,951	3,951	34,006	(1,862)	32,144
KNOX COUNTY ATTORNEY	W061	455,102	1,987	42,784	24,109	16,937	85,817	-	-	-	-	-	-	62,007	9,716	71,723
LAUREL COUNTY ATTORNEY	W063	917,654	4,006	86,269	48,612	26,918	165,805	-	-	-	-	19,023	19,023	125,029	9,933	134,962
LAWRENCE COUNTY ATTORNEY	W064	254,717	1,112	23,946	13,494	13,824	52,376	-	-	-	-	288	288	34,705	5,546	40,251
LESLIE COUNTY ATTORNEY	W066	214,125	935	20,130	11,343	-	32,408	-	-	-	-	1,971	1,971	29,174	(1,070)	28,105
LETCHER COUNTY ATTORNEY	W067	327,678	1,431	30,805	17,359	-	49,594	-	-	-	-	23,397	23,397	44,646	(10,673)	33,973
LINCOLN COUNTY ATTORNEY	W069	417,891	1,824	39,286	22,138	13,770	77,018	-	-	-	-	300	300	56,937	8,995	65,932
LIVINGSTON CO ATTORNEY	W070	136,262	595	12,810	7,218	5	20,628	-	-	-	-	789	789	18,566	(324)	18,242



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
LOGAN COUNTY ATTORNEY	W071	88,507	386	8,321	4,689	2,075	15,470	-	-	-	-	-	12,059	1,159	13,218
MCCRACKEN COUNTY ATTORNEY	W073	61,277	268	5,761	3,246	2,076	11,351	-	-	-	9,128	9,128	8,349	(2,413)	5,936
MADISON COUNTY ATTORNEY	W076	16,052	70	1,509	850	8,737	11,166	-	-	-	-	-	2,187	3,625	5,812
MAGOFFIN CO ATTORNEY	W077	66,749	291	6,275	3,536	-	10,103	-	-	-	1,210	1,210	9,095	(724)	8,370
MARSHALL COUNTY ATTORNEY	W079	87,788	383	8,253	4,651	2,473	15,760	-	-	-	8,674	8,674	11,961	(1,961)	10,000
MARTIN COUNTY ATTORNEY	W080	266,384	1,163	25,043	14,112	11,697	52,014	-	-	-	-	-	36,295	5,215	41,510
MEADE COUNTY ATTORNEY	W082	197,470	862	18,564	10,461	-	29,887	-	-	-	9,635	9,635	26,905	(4,268)	22,637
MENIFEE COUNTY ATTORNEY	W083	89,659	391	8,429	4,750	-	13,570	-	-	-	3,382	3,382	12,216	(1,685)	10,531
MERCER COUNTY ATTORNEY	W084	263,497	1,150	24,771	13,959	18,740	58,620	-	-	-	-	-	35,901	11,662	47,563
METCALFE COUNTY ATTORNEY	W085	180,384	788	16,958	9,556	1,972	29,274	-	-	-	3,181	3,181	24,577	(14)	24,563
MONTGOMERY CO ATTORNEY	W087	26,401	115	2,482	1,399	14,369	18,365	-	-	-	-	-	3,597	5,962	9,560
NELSON COUNTY ATTORNEY	W090	517,851	2,261	48,683	27,433	23,099	101,476	-	-	-	-	-	70,557	10,553	81,110
NICHOLAS COUNTY ATTORNEY	W091	27,312	119	2,568	1,447	-	4,134	-	-	-	9,204	9,204	3,721	(5,849)	(2,128)
OHIO COUNTY ATTORNEY	W092	257,494	1,124	24,207	13,641	17,638	56,610	-	-	-	-	-	35,083	11,025	46,108
OWSLEY COUNTY ATTORNEY	W095	123,870	541	11,645	6,562	5,680	24,428	-	-	-	-	-	16,877	2,859	19,736
PENDLETON COUNTY ATTORNEY	W096	122,765	536	6,503	5,657	11,541	24,237	-	-	-	721	721	16,727	1,869	18,596
PERRY COUNTY ATTORNEY	W097	453,631	1,980	42,646	24,031	8,744	77,402	-	-	-	11,126	11,126	61,807	1,174	62,981
PIKE COUNTY ATTORNEY	W098	1,286,830	5,618	120,975	68,169	66,393	261,156	-	-	-	-	-	175,329	33,489	208,819
POWELL COUNTY ATTORNEY	W099	268,372	1,172	25,230	14,217	-	40,618	-	-	-	5,806	5,806	36,565	(2,941)	33,625
ROWAN COUNTY ATTORNEY	W103	3,664	16	344	194	-	554	-	-	-	3,064	3,064	499	(1,684)	(1,185)
RUSSELL COUNTY ATTORNEY	W104	306,250	1,337	28,791	16,223	-	46,351	-	-	-	5,418	5,418	41,726	(2,663)	39,064
SCOTT COUNTY ATTORNEY	W105	78,348	342	7,366	4,150	-	11,858	-	-	-	12,972	12,972	10,675	(5,874)	4,800
SHELBY COUNTY ATTORNEY	W106	115,169	503	10,827	6,101	3,914	21,345	-	-	-	1,408	1,408	15,692	2,008	17,700
SIMPSON COUNTY ATTORNEY	W107	29,969	131	2,817	1,588	16,311	20,847	-	-	-	-	-	4,083	6,768	10,851
TAYLOR COUNTY ATTORNEY	W109	277,155	1,210	26,055	14,682	-	41,948	-	-	-	3,358	3,358	37,762	(1,778)	35,984
TODD COUNTY ATTORNEY	W110	115,087	502	10,819	6,097	9,336	26,755	-	-	-	-	-	15,680	5,849	21,530
UNION COUNTY ATTORNEY	W113	16,099	70	1,513	853	-	2,437	-	-	-	285	285	2,193	(140)	2,053
WARREN CO ATTY/CHILD SUPP	W114	1,285,200	5,611	120,822	68,083	122,098	316,614	-	-	-	-	-	175,107	59,475	234,582
WASHINGTON CO ATTORNEY	W115	147,452	644	13,862	7,811	13,894	36,211	-	-	-	-	-	20,090	6,010	26,100
WHITLEY COUNTY ATTORNEY	W118	123,838	541	11,642	6,560	19,611	38,354	-	-	-	1,513	1,513	16,873	12,360	29,232
WOLFE COUNTY ATTORNEY	W119	193,125	843	18,156	10,231	1,085	30,315	-	-	-	4,768	4,768	26,313	(1,260)	25,053
WOODFORD COUNTY ATTORNEY	W120	346,214	1,511	32,548	18,341	5,809	58,209	-	-	-	-	-	47,171	2,825	49,996
OWENSBORO DAVIESS CO TOUR	X030	405,416	1,770	38,113	21,477	27,909	89,269	-	-	-	2,962	2,962	55,238	9,619	64,856
FAYETTE CO ATTORNEY OFF	X034	4,056,220	17,708	381,326	214,877	-	613,911	-	-	-	314,155	314,155	552,656	(149,430)	403,226
KENTON COUNTY ATTORNEY	X059	2,296,691	10,027	215,912	121,666	24,319	371,925	-	-	-	69,383	69,383	312,922	(12,684)	300,238
GEORGETOWN WATER & SEWER	X105	5,979,179	26,104	562,104	316,745	35,041	939,994	-	-	-	30,717	30,717	814,657	10,460	825,118
LOU FIREFIGHTERS PENS FUN	X956	320,990	1,401	30,176	1,833	17,004	50,415	-	-	-	1,142	1,142	43,735	4	43,739
J&PS DEPT OF CORRECTIONS	54527	-	-	-	-	747	747	-	-	-	1,290	1,290	-	(41)	(41)
CAMPBELL CO FIRE DIST 1	AC19	-	-	-	-	-	-	-	-	-	34,731	34,731	-	(22,926)	(22,926)
CITY OF SADIEVILLE	C105	-	-	-	-	-	-	-	-	-	15,222	15,222	-	(9,152)	(9,152)
CITY OF MOUNT OLIVET	K101	-	-	-	-	-	-	-	-	-	27,340	27,340	-	(18,106)	(18,106)
CITY OF PARK CITY	V505	-	-	-	-	9,233	9,233	-	-	-	22,955	22,955	-	(3,411)	(3,411)
CRITTENDEN CO ATTORNEY	W028	-	-	-	-	-	-	-	-	-	6,185	6,185	-	(3,244)	(3,244)
CIRCUIT CLERKS	C037	-	-	-	-	830	830	-	-	-	-	-	-	550	550
SIMPSONVILLE RURAL FIRE	D106	-	-	-	-	-	-	-	-	-	160	160	-	(106)	(106)
ALEXANDRIA FIRE DISTRICT	K419	-	-	-	-	-	-	-	-	-	5,758	5,758	-	(3,813)	(3,813)
MCMAHAN FIRE PRO DIST 14	K656	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ADAIR CO AMBULANCE SER	L001	-	-	-	-	-	-	-	-	-	14,001	14,001	-	(9,272)	(9,272)
KY CRIME PREVENT COALITIO	L259	-	-	-	-	-	-	-	-	-	8,161	8,161	-	(5,404)	(5,404)
UNION EMERGENCY SERVICES	V408	-	-	-	-	-	-	-	-	-	45,281	45,281	-	(29,987)	(29,987)
TOTAL ALL ENTITIES		\$4,923,618,237	\$21,495,303	\$462,870,390	\$260,826,993	\$75,234,865	\$820,427,551	\$ -	\$ -	\$ -	\$75,234,865	\$75,234,865	\$670,838,017	\$ -	\$670,838,017



Hazardous Employers	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expenses				
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Total Employer Pension Expense			
JEFFERSON CO SHERIFF	39932	\$ 25,993,375	\$ 374,893	\$ 2,192,775	\$ 1,491,609	\$ -	\$ 4,059,278	\$ -	\$ -	\$ -	\$ 2,917,121	\$ 2,917,121	\$ 2,942,039	\$(1,214,004)	\$ 1,728,035		
KENTON CO SHERIFF	39934	5,089,504	73,404	429,345	292,057	188,517	983,324	-	-	-	-	-	576,051	75,412	651,463		
CAMPBELL CO SHERIFF	39936	531,276	7,662	44,818	30,487	-	82,967	-	-	-	398,475	398,475	60,132	(169,230)	(109,098)		
FAYETTE CO SHERIFF	39938	6,231,569	89,876	525,689	357,594	279,177	1,252,335	-	-	-	-	-	705,315	104,218	809,533		
DAVIESS CO SHERIFF	39940	7,146,144	103,066	602,842	410,076	860,539	1,976,523	-	-	-	170,725	170,725	808,831	326,612	1,135,443		
HARDIN COUNTY SHERIFF	39944	3,745,176	54,015	315,939	214,914	-	584,869	-	-	-	274,718	274,718	423,895	(119,265)	304,630		
WARREN COUNTY SHERIFF	39946	6,574,218	94,818	554,594	377,256	135,877	1,162,545	-	-	-	-	-	744,098	53,335	797,433		
BOONE COUNTY SHERIFF	39948	26,557,876	383,035	2,240,396	1,524,003	-	4,147,434	-	-	-	721,894	721,894	3,005,932	(291,565)	2,714,367		
MADISON COUNTY SHERIFF	39952	2,731,396	39,394	230,418	156,739	185,647	612,197	-	-	-	-	-	309,151	80,816	389,966		
BULLITT CO SHERIFF	39962	5,369,924	77,449	453,001	308,149	-	838,599	-	-	-	-	-	181,339	607,791	543,186		
CITY OF ANCHORAGE	A156	1,130,980	16,312	95,408	64,900	-	176,620	-	-	-	-	-	329,659	128,009	(135,505)	(7,496)	
BELLEVUE/DAYTON FIRE	AB19	3,409,882	49,180	287,654	195,673	110,856	643,363	-	-	-	-	-	34,942	385,945	22,823	408,767	
CAMPBELL CO FIRE DIST 1	AC19	1,362,783	19,655	114,963	78,202	133,455	346,275	-	-	-	-	-	-	154,246	58,862	213,107	
SOUTHERN CAMPBELL F DIST	AD19	1,144,917	16,513	96,584	65,700	97,024	275,821	-	-	-	-	-	44,750	129,586	27,970	157,557	
ALLEN CO AMBULANCE SVC	AS02	2,259,190	32,584	190,583	129,642	15,634	368,442	-	-	-	-	-	50,849	255,705	(10,645)	245,060	
WOODFORD CO FIRE DISTRICT	AS20	784,791	11,319	66,204	45,035	89,004	211,562	-	-	-	-	-	-	88,826	39,790	128,615	
BURLINGTON FIRE PRO DIST	B008	4,465,601	64,406	376,714	256,255	130,188	827,562	-	-	-	-	-	45,205	45,205	505,435	42,684	548,120
CITY OF HILLVIEW	B015	1,816,788	26,203	153,262	104,255	8,465	292,185	-	-	-	-	-	20,500	20,500	205,632	(6,254)	199,378
CITY OF BELLEFONTE	B045	489,695	7,063	41,310	28,101	54,721	131,195	-	-	-	-	-	-	55,426	21,482	76,908	
CITY OF HARLAN	B048	6,138	89	518	352	2,957	3,915	-	-	-	-	-	152,390	695	(67,310)	(66,615)	
BUECHEL FIRE PROTECT DIST	B256	2,296,227	33,118	193,707	131,767	15,680	374,272	-	-	-	-	-	24,767	259,897	(5,662)	254,235	
CITY OF LUDLOW	B259	1,889,310	27,249	159,380	108,417	171,797	466,842	-	-	-	-	-	66,109	213,840	54,084	267,924	
ANCHORAGE FIRE PROTECTION	B456	3,179,383	45,855	268,210	182,446	68,124	564,635	-	-	-	-	-	37,907	37,907	359,856	6,656	366,511
LOUISVILLE AIRPORT AUTHOR	B656	6,874,186	99,144	579,900	394,470	20,761	1,094,274	-	-	-	-	-	67,942	67,942	778,049	(14,281)	763,768
LAKE DREAMLAND FIRE DIST	B956	624,854	9,012	52,712	35,857	115,874	213,455	-	-	-	-	-	31,674	70,724	26,030	96,754	
FAIRDALE FIRE DISTRICT	C156	2,552,071	36,808	215,290	146,449	22,836	421,382	-	-	-	-	-	94,221	288,854	(34,322)	254,532	
LOUISVILLE/JEFF CO METRO	C256	475,630,803	6,859,857	40,123,740	27,293,701	1,524,156	75,801,453	-	-	-	-	-	854,733	854,733	53,833,893	386,696	54,220,589
INDIAN HILLS POLICE DEPT	C356	1,031,078	14,871	86,981	59,168	11,731	172,751	-	-	-	-	-	-	116,702	4,925	121,627	
CITY OF PEMBROKE	D024	114,731	1,655	9,679	6,584	2,856	20,773	-	-	-	-	-	-	12,986	1,200	14,185	
CITY OF LEWISBURG	D071	144,274	2,081	12,171	8,279	-	22,531	-	-	-	-	-	8,278	8,278	16,330	(3,373)	12,957
CITY OF COAL RUN VILLAGE	D098	394,431	5,689	33,274	22,634	5,104	66,700	-	-	-	-	-	3,638	44,643	1,025	45,669	
SIMPSONVILLE RURAL FIRE	D106	845,032	12,188	71,286	48,491	165,173	297,138	-	-	-	-	-	-	95,644	70,288	165,933	
ZONETON FIRE PROT DIST	G015	1,965,681	28,350	165,823	112,799	93,870	400,842	-	-	-	-	-	72,747	72,747	222,484	(28)	222,456
SHELBY CO SUB FIRE DIST	G506	229,044	3,303	19,322	13,143	4,290	40,058	-	-	-	-	-	2,052	2,052	25,924	569	26,493
CITY OF SCOTTSVILLE	J002	715,377	10,318	60,349	41,051	-	111,718	-	-	-	-	-	134,620	134,620	80,969	(54,037)	26,933
CITY OF LAWRENCEBURG	J003	1,908,815	27,530	161,026	109,536	11,023	309,115	-	-	-	-	-	107,546	107,546	216,048	(44,400)	171,648
CITY OF MIDDLESBORO	J007	6,792,191	97,961	572,982	389,765	-	1,060,708	-	-	-	-	-	84,007	84,007	768,769	(36,123)	732,645
CITY OF HOPKINSVILLE	J024	27,948,983	403,098	2,357,748	1,603,830	-	4,364,677	-	-	-	-	-	272,534	3,163,383	(113,579)	3,049,804	
CITY OF FRANKFORT	J037	25,977,251	374,661	2,191,415	1,490,684	84,197	4,140,957	-	-	-	-	-	-	2,940,214	34,177	2,974,391	
CITY OF LANCASTER	J040	946,598	13,652	79,854	54,320	-	147,826	-	-	-	-	-	67,207	67,207	(25,893)	81,247	
KENTON COUNTY AIRPORT BD	J059	23,641,826	340,978	1,994,401	1,356,668	156,382	3,848,429	-	-	-	-	-	30,858	30,858	2,675,881	40,462	2,716,343
CITY OF LONDON	J063	6,410,572	92,457	540,789	367,866	394,492	1,395,604	-	-	-	-	-	-	725,575	174,025	899,601	
CITY OF WHITESBURG	J067	853,126	12,304	71,969	48,956	-	133,229	-	-	-	-	-	90,234	90,234	96,560	(40,047)	56,514
CITY OF HARRODSBURG	J084	1,710,600	24,671	144,304	98,161	-	267,137	-	-	-	-	-	428,513	428,513	193,613	(160,652)	32,961
CITY OF BARDSTOWN	J090	5,739,046	82,772	484,140	329,331	110,129	1,006,373	-	-	-	-	-	47,476	649,569	32,901	682,470	
CITY OF SOMERSET	J100	15,135,831	218,299	1,276,844	868,558	-	2,363,700	-	-	-	-	-	385,474	385,474	1,713,137	(171,495)	1,541,642
CITY OF MORGANFIELD	J113	704,778	10,165	59,454	40,443	-	110,062	-	-	-	-	-	100,024	79,770	(84,875)	38,895	
CITY OF CORBIN	J118	5,744,189	82,846	484,574	329,626	459,521	1,356,567	-	-	-	-	-	357,513	357,513	650,152	81,926	732,078
CITY OF JEFFERSONTOWN	J156	13,849,929	199,753	1,168,366	794,767	62,011	2,224,897	-	-	-	-	-	64,137	64,137	1,567,593	(7,229)	1,560,364
BOYD CO AMBULANCE SERVICE	J210	6,374,082	91,931	537,711	365,772	441,484	1,436,898	-	-	-	-	-	-	721,445	186,505	907,951	



Hazardous Employers	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expenses	
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Total Employer Pension Expense
CITY OF ST MATTHEWS	J256	7,001,929	100,986	590,676	401,800	-	1,093,462	-	-	121,770	121,770	792,508	(46,687)	745,821
CITY OF PARK HILLS	J259	720,747	10,395	60,801	41,360	-	112,556	-	-	36,694	36,694	81,577	(13,791)	67,787
CITY OF ALEXANDRIA	J319	2,784,417	40,159	234,891	159,782	154,643	589,474	-	-	151,217	151,217	315,152	16,841	331,993
CITY OF OAK GROVE	J324	1,772,006	25,557	101,685	149,485	125,617	402,343	-	-	62,570	62,570	200,563	34,605	235,168
CITY OF WEST BUECHEL	J356	799,709	11,534	67,463	45,891	377,986	502,873	-	-	-	-	90,514	166,151	256,665
CITY OF FORT WRIGHT	J359	3,712,105	53,538	313,149	213,016	100,160	679,864	-	-	68,064	68,064	420,152	21,282	441,433
CANNONSBURG VOL FIRE DEPT	J410	225,212	3,248	18,999	12,924	-	35,170	-	-	84,996	84,996	25,490	(32,869)	(7,379)
CITY OF COLD SPRING	J419	2,113,653	30,484	178,306	121,290	6,721	336,802	-	-	71,180	71,180	239,232	(29,586)	209,646
CITY OF SHIVELY	J456	10,018,936	144,500	845,187	574,929	503,208	2,067,824	-	-	-	-	1,133,985	215,208	1,349,193
CITY OF CATLETTSBURG	J510	1,358,426	19,592	114,595	77,952	7,527	219,667	-	-	22,427	22,427	153,752	(7,443)	146,309
CITY OF FORT THOMAS	J619	12,228,122	176,362	1,031,552	701,701	1,064,853	2,974,468	-	-	379,208	379,208	1,384,030	345,843	1,729,873
CITY OF SOUTHGATE	J719	14,294	206	1,206	820	-	2,232	-	-	75,950	75,950	1,618	(28,863)	(27,246)
CITY OF PROSPECT	J756	572,704	8,260	48,313	32,864	-	89,437	-	-	240,891	240,891	64,821	(94,807)	(29,986)
CITY OF BELLEVUE	J819	2,334,600	33,671	196,945	133,969	65,329	429,914	-	-	65,037	65,037	264,240	(6,481)	257,759
CITY OF VILLA HILLS	J859	853,915	12,316	77,035	49,001	-	133,352	-	-	87,474	87,474	96,650	(34,960)	61,689
CITY OF DAYTON	J919	1,325,918	19,123	111,853	76,087	-	207,063	-	-	117,292	117,292	150,073	(47,841)	102,232
OKOLONA FIRE DISTRICT	J956	6,788,211	97,904	572,647	389,536	165,949	1,226,036	-	-	240,221	240,221	768,318	(8,994)	759,325
CITY OF INDEPENDENCE	J959	6,068,567	87,525	511,938	348,240	85,784	1,033,487	-	-	110,407	110,407	686,866	(19,724)	667,142
CITY OF COLUMBIA	K001	1,751,212	25,257	147,730	100,492	7,951	281,430	-	-	4,994	4,994	198,210	1,831	200,041
CITY OF ASHLAND	K010	20,521,406	295,973	1,731,165	1,177,605	373,812	3,578,556	-	-	16,701	16,701	2,322,699	122,307	2,445,006
CITY OF DANVILLE	K011	8,104,332	116,886	683,673	465,061	283,882	1,549,502	-	-	214,848	214,848	917,282	52,701	969,984
CITY OF MORGANTOWN	K016	492,221	7,099	41,523	28,246	8,192	85,060	-	-	31,062	31,062	55,712	(11,085)	44,627
CITY OF MURRAY	K018	11,016,022	158,880	929,301	632,146	707,947	2,428,273	-	-	33,015	33,015	1,246,840	231,010	1,477,849
CITY OF NEWPORT	K019	16,279,790	234,798	1,373,347	934,203	118,480	2,660,827	-	-	-	-	1,842,615	45,505	1,888,120
CITY OF MANCHESTER	K026	1,352,118	19,501	114,063	77,590	41,738	252,892	-	-	-	-	153,038	15,154	168,193
CITY OF BURKESVILLE	K029	739,341	10,663	62,370	42,427	38,164	153,624	-	-	-	-	83,682	16,718	100,400
LEX/FAYETTE URBAN CO GOVT	K034	41,340,845	596,245	3,487,472	2,372,312	1,021,762	7,477,791	-	-	-	-	4,679,131	372,744	5,051,875
CITY OF WILLIAMSTOWN	K041	1,045,084	15,073	88,162	59,971	-	163,206	-	-	120,830	120,830	118,287	(49,242)	69,045
CITY OF LEITCHFIELD	K043	2,248,389	32,428	189,672	129,022	139,906	491,028	-	-	-	-	254,482	54,621	309,103
CITY OF CYNTHIANA	K049	4,362,025	62,912	367,976	250,311	127,978	809,177	-	-	63,435	63,435	493,712	35,363	529,075
CITY OF BEATTYVILLE	K065	563,811	8,132	47,563	32,354	19,265	107,313	-	-	19,794	19,794	63,815	(2,187)	61,627
CITY OF RUSSELLVILLE	K071	4,440,446	64,043	374,592	254,812	21,722	715,168	-	-	54,005	54,005	502,588	(16,676)	485,913
CITY OF LEBANON	K078	1,951,563	28,147	164,632	111,989	3,095	307,863	-	-	55,902	55,902	220,886	(23,993)	196,893
CITY OF BENTON	K079	1,191,456	17,184	100,510	68,371	-	186,065	-	-	84,322	84,322	134,854	(33,602)	101,252
CITY OF CARLISLE	K091	524,770	7,569	44,269	30,113	287,036	368,987	-	-	-	-	59,396	128,716	188,111
CITY OF STANTON	K099	625,128	9,016	52,735	35,872	39,346	136,970	-	-	115,103	115,103	70,755	(37,954)	32,801
CITY OF MOREHEAD	K103	2,925,496	42,193	246,792	167,877	33,373	490,236	-	-	20,934	20,934	331,120	2,200	333,320
CITY OF GEORGETOWN	K105	17,108,014	246,743	1,443,215	981,730	299,916	2,971,604	-	-	-	-	1,936,357	110,871	2,047,228
CITY OF SHELBYVILLE	K106	7,776,914	112,164	656,053	446,272	120,505	1,334,994	-	-	24,072	24,072	880,224	31,047	911,271
CITY OF TAYLORSVILLE	K108	350,840	5,060	29,597	20,133	-	54,789	-	-	195,299	195,299	39,710	(68,609)	(28,900)
CITY OF CADIZ	K111	1,492,373	21,524	125,895	85,639	191,643	424,700	-	-	13,840	13,840	168,913	81,133	250,046
CITY OF BOWLING GREEN	K114	43,001,090	620,190	3,627,584	2,467,584	327,392	7,042,695	-	-	157,230	157,230	4,867,044	43,171	4,910,215
CITY OF SPRINGFIELD	K115	1,018,306	14,687	85,903	58,435	59,642	218,666	-	-	-	-	115,256	25,902	141,159
CITY OF VERSAILLES	K120	7,565,995	109,122	638,260	434,169	6,988	1,188,538	-	-	396,334	396,334	856,351	(175,302)	681,049
JEFFERSONTOWN FIRE DIST	K256	8,219,302	118,544	693,372	471,658	11,280	1,294,855	-	-	62,547	62,547	930,295	(16,659)	913,636
MT WASHINGTON FIRE P DIST	K315	2,530,481	36,496	213,469	145,210	89,907	485,081	-	-	-	-	286,410	36,388	322,799
CITY OF SILVER GROVE	K319	106,295	1,533	8,967	6,100	-	16,600	-	-	28,507	28,507	12,031	(12,441)	(410)
ST MATTHEWS FIRE DIST.	K356	6,675,515	96,279	563,140	383,069	217,720	1,260,208	-	-	-	-	755,563	86,863	842,426
CITY OF SMITHS GROVE	K414	147,701	2,130	12,460	8,476	-	22,761	-	-	6,443	6,443	16,717	7,970	24,687
ALEXANDRIA FIRE DISTRICT	K419	3,235,769	46,668	272,966	185,682	278,983	784,299	-	-	-	-	366,238	112,417	478,655
CAMP TAYLOR FIRE PRO DIST	K456	1,208,920	17,436	101,983	69,373	36,782	225,574	-	-	-	-	136,831	16,046	152,877
CITY OF TAYLOR MILL	K559	4,138,657	59,690	349,133	237,494	43,512	689,829	-	-	94,822	94,822	468,431	(27,413)	441,018
MCMAHAN FIRE PRO DIST 14	K656	1,661,003	23,956	140,121	95,315	185,891	445,283	-	-	-	-	187,999	68,991	256,991



Hazardous Employers	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expenses		
		Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
CITY OF EDGEWOOD	K659	5,255,708	75,801	443,366	301,595	314,068	1,134,830	-	-	-	-	-	594,863	117,337	712,201
CENTRAL CAMPBELL CO FIRE	K719	3,640,037	52,499	307,070	208,881	20,524	588,973	-	-	-	135,823	135,823	411,995	(37,958)	374,037
LAKESIDE/CRESTVIEWHLS POL	K759	2,177,185	31,401	183,665	124,936	18,880	358,882	-	-	-	3,481	3,481	246,423	4,995	251,418
HIGHVIEW FIRE DISTRICT	K856	2,242,963	32,349	189,214	128,711	47,602	397,877	-	-	-	-	-	253,868	18,895	272,763
CITY OF FORT MITCHELL	K859	4,652,677	67,104	392,495	266,990	297,203	1,023,792	-	-	-	-	-	526,610	119,881	646,490
ADAIR CO AMBULANCE SER	L001	1,640,953	23,667	138,429	94,165	15,421	271,681	-	-	-	54,201	54,201	185,730	(119,511)	166,779
CITY OF GLASGOW	L005	9,175,638	132,337	774,048	526,537	18,758	1,451,679	-	-	-	176,658	176,658	1,038,537	(72,706)	965,832
CITY OF PARIS	L009	4,888,873	70,511	412,420	280,544	-	763,475	-	-	-	350,377	350,377	553,343	(153,962)	399,382
CITY OF MT WASHINGTON	L015	2,888,041	41,653	243,632	165,728	299,293	750,306	-	-	-	-	-	326,881	131,421	458,302
CITY OF WINCHESTER	L025	14,819,031	213,730	1,250,119	850,378	103,490	2,417,717	-	-	-	431,721	431,721	1,677,280	(157,663)	1,519,617
EDMONSON CO AMBULANCE DIS	L031	1,047,276	15,104	88,347	60,097	70,718	234,267	-	-	-	22,932	22,932	118,535	23,750	142,285
CITY OF FLEMINGSBURG	L035	808,311	11,658	68,188	46,384	11,059	137,290	-	-	-	33,131	33,131	91,488	(11,017)	80,471
CITY OF WARSAW	L039	402,671	5,808	33,969	23,107	15,846	78,729	-	-	-	20,579	20,579	45,576	(40)	45,536
GREEN CO AMBULANCE SVC	L044	894,542	12,902	75,463	51,333	-	139,697	-	-	-	125,118	125,118	101,248	(51,973)	49,275
CITY OF MUNFORDVILLE	L050	337,858	4,873	19,388	4,873	72,034	124,796	-	-	-	-	-	38,240	29,723	67,963
CITY OF EMINENCE	L052	822,838	11,868	69,414	47,218	-	128,499	-	-	-	45,540	45,540	93,132	(19,705)	73,427
CITY OF NICHOLASVILLE	L057	16,786,629	242,108	1,416,103	963,288	283,948	2,905,446	-	-	-	-	-	1,899,981	109,529	2,009,510
CITY OF BARBOURVILLE	L061	1,177,929	16,989	99,369	67,595	-	183,952	-	-	-	308,424	308,424	133,323	(128,245)	5,078
CITY OF EDDYVILLE	L072	608,422	8,775	51,326	34,914	296,931	391,946	-	-	-	-	-	68,864	115,432	184,295
CITY OF PADUCAH	L073	27,738,524	400,063	2,339,994	1,591,753	81,418	4,413,229	-	-	-	246,348	246,348	3,139,563	(82,200)	3,057,363
CITY OF SALYERSVILLE	L077	487,380	7,029	41,115	27,968	19,887	95,999	-	-	-	13,680	13,680	55,164	770	55,934
CITY OF TOMPKINSVILLE	L086	966,561	13,940	81,538	55,465	32,745	183,688	-	-	-	-	-	109,399	13,450	122,849
CITY OF NEW HAVEN	L090	148,813	2,146	12,554	8,539	4,518	27,757	-	-	-	-	-	16,843	1,983	18,826
CITY OF FRANKLIN	L107	3,248,636	46,854	274,052	186,420	46,867	554,193	-	-	-	32,334	32,334	367,694	9,790	377,484
SPENCER CO FIRE DIST	L108	329,447	4,751	27,792	18,905	-	51,448	-	-	-	50,206	50,206	37,288	(17,819)	19,469
CITY OF ELKTON	L110	426,138	6,146	35,949	24,454	57,443	123,991	-	-	-	12,900	12,900	48,232	21,280	69,512
ELSMERE FIRE PROTECTION	L159	2,089,519	30,136	176,270	119,905	50,661	376,972	-	-	-	53,019	53,019	236,501	4,309	240,809
EASTWOOD FIRE PROT DIST	L356	2,836,775	40,914	239,307	162,786	760	443,767	-	-	-	39,398	39,398	321,078	(13,339)	307,739
HARRODS CREEK FIRE DIST	L456	6,053,186	87,303	510,641	347,357	-	943,301	-	-	-	205,364	205,364	685,125	(81,482)	603,643
LYNDON FIRE PROTECT DIST	L556	4,461,511	64,347	376,369	256,020	-	696,736	-	-	-	141,613	141,613	504,973	(60,076)	444,897
FERN CREEK FIRE PROT DIST	L656	2,905,610	41,907	245,114	166,736	36,948	490,705	-	-	-	-	-	328,869	14,992	343,861
PLEASURE RIDGE PARK FIRE	L756	7,471,400	107,757	630,280	428,740	385,505	1,552,283	-	-	-	-	-	845,644	146,249	991,894
WORTHINGTON FIRE DEPT	L956	6,646,392	95,859	560,683	381,398	467,024	1,504,964	-	-	-	-	-	752,267	176,931	929,197
CITY OF HARDINSBURG	M014	469,559	6,772	39,612	26,945	65,097	138,427	-	-	-	20,791	20,791	53,147	21,972	75,119
BULLITT CO FISCAL COURT	M015	2,222,883	32,060	187,520	127,558	-	347,139	-	-	-	211,025	211,025	251,595	(85,110)	166,486
CITY OF MAYFIELD	M042	8,532,868	123,067	719,824	489,652	44,788	1,377,330	-	-	-	2,016	2,016	965,786	19,384	985,170
CITY OF DAWSON SPRINGS	M054	652,996	9,418	55,086	37,472	2,612	104,588	-	-	-	43,574	43,574	73,909	(13,959)	59,950
KENTON COUNTY FISCAL CT	M059	9,671,118	139,483	815,846	554,970	284	1,510,583	-	-	-	41,690	41,690	1,094,618	(18,596)	1,076,022
CITY OF STANFORD	M069	1,043,886	15,056	88,061	59,903	61,080	224,100	-	-	-	82,284	82,284	118,151	(15,690)	102,461
CITY OF RICHMOND	M076	16,448,326	237,228	1,387,564	943,874	149,382	2,718,049	-	-	-	785,720	785,720	1,861,691	(300,472)	1,561,219
CITY OF MAYSVILLE	M081	4,324,624	62,373	364,821	248,165	-	675,359	-	-	-	528,327	528,327	489,479	(213,284)	276,195
CITY OF EDMONTON	M085	774,464	11,170	65,333	44,442	22,100	143,045	-	-	-	32,513	32,513	87,657	(6,906)	80,751
CITY OF FALMOUTH	M096	112,768	1,626	9,513	6,471	-	17,610	-	-	-	462,252	462,252	12,764	(199,057)	(186,293)
CITY OF CAMPBELLSVILLE	M109	4,079,111	58,832	344,110	234,077	38,721	675,739	-	-	-	117,144	117,144	461,691	(39,086)	422,605
CITY OF GUTHRIE	M110	313,402	4,520	26,438	17,984	-	48,943	-	-	-	57,414	57,414	35,472	(24,619)	10,853
WHITLEY CO FISCAL COURT	M118	343,444	4,953	28,973	19,708	-	53,634	-	-	-	57,700	57,700	38,872	(21,852)	17,020
CITY OF PIONEER VILLAGE	M315	505,919	7,297	42,679	29,032	18,565	97,572	-	-	-	-	-	57,262	7,983	65,245
MIDDLETOWN FIRE PROT DIST	M356	8,952,269	129,115	755,204	513,719	346,678	1,744,717	-	-	-	-	-	1,013,255	143,130	1,156,385
CITY OF FLORENCE	N008	25,127,410	362,404	2,119,723	1,441,917	711,543	4,635,587	-	-	-	-	-	2,844,026	262,416	3,106,442
CITY OF PERRYVILLE	N011	96,416	1,391	8,134	5,533	52,269	67,326	-	-	-	-	-	10,913	23,208	34,120
CITY OF BROOKSVILLE	N012	216,678	3,125	18,279	12,434	13,155	46,992	-	-	-	-	-	24,525	5,756	30,280
CITY OF HORSE CAVE	N050	165,744	2,390	13,982	9,511	11,375	37,259	-	-	-	47	47	18,760	3,929	22,688
CITY OF HENDERSON	N051	18,908,762	272,714	1,595,124	1,085,064	441,882	3,394,785	-	-	-	109,225	109,225	2,140,173	104,452	2,244,625
CITY OF MADISONVILLE	N054	17,592,300	253,728	1,484,069	1,009,520	-	2,747,317	-	-	-	656,749	656,749	1,991,170	(267,416)	1,723,754



Hazardous Employers	Employer Code	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expenses			
		Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Pension Plan Investments	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
MADISON CO EMS	N076	7,403,740	106,782	624,572	424,858	71,933	1,228,144	-	-	-	106,135	106,135	837,986	(4,595)	833,391
CITY OF MT STERLING	N087	2,998,929	43,253	252,987	172,091	-	468,330	-	-	-	72,680	72,680	339,431	(31,585)	307,846
MORGAN CO AMBULANCE SERV	N088	631,596	9,109	53,281	36,244	-	98,634	-	-	-	292,009	292,009	71,487	(117,871)	(46,384)
CITY OF LAGRANGE	N093	2,290,124	33,030	193,193	131,417	-	357,639	-	-	-	23,166	23,166	259,206	(8,988)	250,218
CITY OF OWENTON	N094	571,484	8,242	48,210	32,794	33,461	122,708	-	-	-	-	-	64,683	13,914	78,597
CITY OF CLAY CITY	N099	212,497	3,065	17,926	12,194	-	33,185	-	-	-	16,382	16,382	24,051	(6,684)	17,368
CITY OF BURNSIDE	N100	477,999	6,894	40,324	27,430	56,619	131,266	-	-	-	-	-	54,102	22,315	76,417
CITY OF JAMESTOWN	N104	519,928	7,499	43,861	29,836	-	81,195	-	-	-	154,815	154,815	58,848	(68,341)	(9,493)
CITY OF PINEVILLE	P007	1,042,555	15,036	87,949	59,826	-	162,812	-	-	-	93,221	93,221	118,001	(39,398)	78,603
CITY OF LEBANON JUNCTION	P015	458,201	6,608	26,293	116,793	-	188,348	-	-	-	56,747	56,747	51,861	32,670	84,531
ESTILL COUNTY EMS	P033	2,060,690	29,721	173,838	118,251	435,457	757,267	-	-	-	-	-	233,238	175,087	408,325
CITY OF DRY RIDGE	P041	1,825,318	26,326	153,982	104,744	115,071	400,123	-	-	-	-	-	206,597	47,260	253,857
CITY OF CLARKSON	P043	102,912	1,484	8,682	5,906	14,988	31,059	-	-	-	11,634	11,634	11,648	2,681	14,329
CITY OF CALVERT CITY	P079	1,263,479	18,223	106,586	72,504	121,475	318,787	-	-	-	53,057	53,057	143,006	36,051	179,057
SOUTH OLDHAM FIRE DEPT	P093	1,979,300	28,547	166,972	113,581	19,147	328,246	-	-	-	-	-	224,025	7,794	231,819
CITY OF MONTICELLO	P116	1,681,961	24,258	141,889	96,518	92,106	354,771	-	-	-	-	-	190,371	35,888	226,259
CITY OF CLAY	P117	182,600	2,634	10,478	15,404	21,769	50,285	-	-	-	41,165	41,165	20,667	(4,532)	16,136
CITY OF SHEPHERDSVILLE	R015	8,510,984	122,751	717,978	488,396	866,286	2,195,411	-	-	-	-	-	963,309	359,654	1,322,963
CITY OF PRINCETON	R017	2,012,958	29,032	169,811	115,512	166,524	480,879	-	-	-	143,147	143,147	227,835	(6,371)	221,464
CITY OF RUSSELL	R045	2,840,736	40,971	239,642	163,013	90,749	534,375	-	-	-	-	-	321,526	38,031	359,557
CITY OF WILMORE	R057	1,300,404	18,755	109,701	74,623	66,858	269,937	-	-	-	-	-	147,185	23,755	170,940
CITY OF RUSSELL SPRINGS	R104	1,308,471	18,872	110,381	75,086	131,157	335,495	-	-	-	-	-	148,098	54,967	203,066
INDEPENDENCE FIRE DIST	TS59	8,072,777	116,431	681,011	463,250	1,254	1,261,946	-	-	-	54,776	54,776	913,711	(24,128)	889,583
ADAIR COUNTY FISCAL COURT	V001	1,406,531	20,286	118,654	80,713	-	219,652	-	-	-	291,897	291,897	159,197	(121,467)	37,730
ALLEN COUNTY FISCAL COURT	V002	1,087,792	15,689	91,765	62,422	-	169,876	-	-	-	213,354	213,354	123,121	(87,789)	35,332
ANDERSON CO FISCAL COURT	V003	1,787,070	25,774	150,755	102,550	-	279,079	-	-	-	116,895	116,895	202,268	(43,155)	159,113
BARREN CO FISCAL CT	V005	5,177,140	74,668	436,738	297,086	50,497	858,989	-	-	-	75,620	75,620	585,970	(3,613)	582,358
BELL CO FISCAL CT	V007	839,917	12,114	70,855	48,198	24,206	155,372	-	-	-	241,582	241,582	95,065	(99,928)	(4,863)
BOONE CO FISCAL CT	V008	6,847,425	98,758	577,642	392,934	597,640	1,666,974	-	-	-	-	-	775,020	243,994	1,019,014
BOURBON CO FISCAL COURT	V009	1,074,804	15,502	90,669	61,677	-	167,848	-	-	-	74,379	74,379	121,651	(30,763)	90,888
BOYLE COUNTY FISCAL COURT	V011	5,435,434	78,393	458,528	311,908	-	848,829	-	-	-	55,023	55,023	615,205	(20,963)	594,242
BRACKEN CO FISCAL COURT	V012	580,631	8,374	48,981	33,319	111,737	202,411	-	-	-	-	-	65,718	42,249	107,968
BREATHITT CO FISCAL COURT	V013	390,119	5,627	32,910	22,387	7,629	68,553	-	-	-	8,006	8,006	44,155	641	44,797
CALDWELL CO FISCAL COURT	V017	1,278,614	18,441	107,863	73,372	18,589	218,265	-	-	-	21,242	21,242	144,719	960	145,679
CAMPBELL CO FISCAL CT	V019	6,065,713	87,484	511,698	348,076	326,504	1,273,761	-	-	-	170,464	170,464	686,543	87,225	773,768
CASEY CO FISCAL COURT	V023	907,863	13,094	76,586	52,097	8,017	149,795	-	-	-	15,470	15,470	102,756	(4,154)	98,602
CLARK COUNTY FISCAL COURT	V025	5,592,272	80,655	471,759	320,908	338,231	1,211,553	-	-	-	-	-	632,957	140,386	773,343
DAVIESS CO FISCAL COURT	V030	11,461,427	165,304	966,875	657,705	194,832	1,984,715	-	-	-	149,604	149,604	1,297,252	563	1,297,815
ELLIOTT CO FISCAL CT	V032	255,891	3,691	21,587	14,684	4,481	44,443	-	-	-	12,449	12,449	28,963	(4,026)	24,936
FLEMING CO FISCAL COURT	V035	849,618	12,254	48,755	17,673	-	132,681	-	-	-	72,021	72,021	96,163	(25,297)	70,866
FRANKLIN CO FISCAL COURT	V037	12,519,658	180,567	1,056,146	718,431	756,149	2,711,293	-	-	-	150,225	150,225	1,417,028	195,186	1,612,214
GRANT COUNTY FISCAL COURT	V041	2,241,426	32,327	189,084	128,622	117,586	467,621	-	-	-	-	-	253,694	49,501	303,195
GRAYSON CO FISCAL COURT	V043	8,659,759	124,897	730,529	496,933	-	1,352,359	-	-	-	653,277	653,277	980,148	(247,547)	732,601
HARDIN CO FISCAL COURT	V047	13,417,114	193,510	1,131,854	769,931	-	2,095,295	-	-	-	663,110	663,110	1,518,605	(262,325)	1,256,280
HARRISON CO FISCAL COURT	V049	1,693,065	24,418	142,825	97,155	-	264,399	-	-	-	103,359	103,359	191,628	(40,865)	150,764
HENRY CO FISCAL COURT	V052	1,011,679	14,591	85,344	58,054	60,852	218,842	-	-	-	24,265	24,265	114,506	18,863	133,369
HOPKINS CO FISCAL COURT	V054	6,733,165	97,110	568,003	386,377	722,212	1,773,703	-	-	-	561,748	561,748	762,088	128,811	890,898
JESSAMINE CO FISCAL COURT	V057	8,680,457	125,195	732,275	498,121	363,630	1,719,221	-	-	-	69,449	69,449	982,491	138,948	1,121,439
KNOTT CO FISCAL CT	V060	410,194	5,916	34,604	23,539	-	64,058	-	-	-	154,777	154,777	46,427	(61,248)	(14,821)
LARUE CO FISCAL COURT	V062	721,288	10,403	60,847	41,391	120,881	233,522	-	-	-	-	-	81,638	52,041	133,680



Hazardous Employers	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expenses		
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
LAUREL COUNTY FISCAL COUR	V063	1,714,914	24,734	144,668	98,409	-	267,811	-	-	-	403,715	403,715	194,101	(173,293)	20,808
LETCHER CO FISCAL COURT	V067	1,828,898	26,378	154,284	104,950	-	285,611	-	-	-	160,069	160,069	207,002	(66,125)	140,877
LIVINGSTON CO FISCAL CT	V070	962,137	13,877	81,165	55,211	9,100	159,353	-	-	-	19,758	19,758	108,899	(5,701)	103,198
LYON COUNTY FISCAL COURT	V072	652,377	9,409	55,034	37,436	26,065	127,944	-	-	-	-	-	73,839	11,222	85,060
MCCRACKEN CO FISCAL COURT	V073	12,727,922	183,570	1,073,715	730,382	-	1,987,667	-	-	-	312,099	312,099	1,440,600	(131,414)	1,309,185
MADISON CO FISCAL COURT	V076	2,400,727	34,625	202,523	137,764	69,085	443,996	-	-	-	-	-	271,724	30,105	301,829
MARION CO FISCAL COURT	V078	1,073,638	15,485	90,571	61,610	2,879	170,544	-	-	-	15,317	15,317	121,519	(5,869)	115,650
MARSHALL CO FISCAL COURT	V079	6,861,419	98,960	578,822	393,737	-	1,071,519	-	-	-	133,845	133,845	776,604	(52,631)	723,973
MASON CO FIS CT	V081	1,383,981	19,961	116,751	79,419	-	216,131	-	-	-	310,904	310,904	156,645	(128,417)	28,228
MENIFEE CO FISCAL COURT	V083	570,357	8,226	48,115	32,729	-	89,070	-	-	-	53,913	53,913	64,555	(19,314)	45,241
MONTGOMERY CO FISCAL CT	V087	2,188,651	31,566	184,632	125,594	8,352	350,145	-	-	-	4,256	4,256	247,721	992	248,712
MORGAN CO FISCAL CT	V088	617,836	8,911	52,120	35,454	8,096	104,581	-	-	-	143,673	143,673	69,929	(61,616)	8,313
NELSON CO FISCAL CT	V090	3,862,967	55,714	325,876	221,673	15,520	618,783	-	-	-	91,318	91,318	437,227	(24,748)	412,479
OLDHAM CO FISCAL COURT	V093	11,187,238	161,350	943,744	641,971	40,429	1,787,494	-	-	-	92,922	92,922	1,266,219	(27,631)	1,238,587
OWEN COUNTY FISCAL COURT	V094	496,703	7,164	41,901	28,503	5,352	82,920	-	-	-	17,712	17,712	56,219	(6,084)	50,135
PENDLETON CO FISCAL COURT	V096	1,134,127	16,357	95,674	65,081	32,055	209,167	-	-	-	2,289	2,289	128,365	(13,580)	141,945
PULASKI CO FISCAL CT	V100	7,379,449	106,431	622,523	423,464	-	1,152,418	-	-	-	520,056	520,056	835,237	(210,906)	624,331
ROWAN CO FISCAL COURT	V103	2,747,484	39,626	231,775	157,662	-	429,063	-	-	-	428,248	428,248	310,972	(167,294)	143,678
SCOTT CO FISCAL CT	V105	18,994,395	273,950	1,602,348	1,089,978	326,916	3,293,192	-	-	-	-	-	2,149,865	(137,421)	2,287,287
SHELBY CO FISCAL COURT	V106	11,458,325	165,259	966,613	657,527	81,057	1,870,456	-	-	-	34,334	34,334	1,296,901	12,748	1,309,650
SIMPSON CO FISCAL COURT	V107	1,654,805	23,867	94,960	103,586	94,960	362,010	-	-	-	37,831	37,831	187,298	33,315	220,613
SPENCER CO TREASURER	V108	3,046,525	43,939	257,002	174,822	83,760	559,523	-	-	-	106,525	106,525	344,819	(18,686)	326,133
TAYLOR COUNTY FISCAL COUR	V109	1,300,825	18,761	109,736	74,647	48,739	251,883	-	-	-	-	-	147,233	20,109	167,342
TRIMBLE CO FISCAL COURT	V112	279,521	4,031	23,580	16,040	-	43,652	-	-	-	7,259	7,259	31,637	(2,668)	28,969
UNION COUNTY FISCAL COURT	V113	690,433	9,958	58,244	39,620	-	107,822	-	-	-	95,084	95,084	78,146	(37,303)	40,843
WASHINGTON CO FIS COURT	V115	1,211,571	17,474	102,207	69,525	15,917	205,123	-	-	-	23,208	23,208	137,131	(920)	136,210
CITY OF HIGHLAND HEIGHTS	V119	2,111,391	30,452	178,115	121,161	21,131	350,858	-	-	-	18,012	18,012	238,976	3,222	242,198
WOODFORD CO FISCAL COURT	V120	3,733,829	53,852	314,982	214,263	-	583,097	-	-	-	49,950	49,950	422,610	(18,397)	404,213
CITY OF ERLANGER	V159	12,885,342	185,841	1,086,995	739,415	161,673	2,173,923	-	-	-	148,312	148,312	1,458,417	(10,371)	1,448,046
CITY OF ADAIRVILLE	V171	137,735	1,987	11,619	7,904	23,186	44,695	-	-	-	2,596	2,596	15,589	6,887	22,476
CITY OF BUTLER	V196	143,091	2,064	12,071	8,211	-	22,346	-	-	-	6,225	6,225	16,196	(2,546)	13,650
CITY OF HAZARD	V197	178,044	2,568	15,020	10,217	-	27,804	-	-	-	49,500	49,500	20,152	(17,683)	2,469
BARREN/METCALFE CO AMB SR	V205	3,839,252	55,372	323,875	220,312	37,940	637,501	-	-	-	-	-	434,543	14,378	448,921
CITY OF PIKEVILLE	V298	5,126,942	73,944	432,504	294,206	43,995	844,648	-	-	-	182,417	182,417	580,289	(66,526)	513,763
CITY OF OWENSBORO	V330	32,800,767	473,074	2,767,040	1,882,246	356,041	5,478,402	-	-	-	27,686	27,686	3,712,529	150,047	3,862,575
CITY OF RADCLIFF	V347	10,231,278	147,562	863,100	587,114	516,359	2,114,135	-	-	-	-	-	1,158,019	216,470	1,374,489
CITY OF ELSMERE	V359	2,271,711	32,764	191,639	130,360	43,738	398,501	-	-	-	-	-	36,641	6,891	264,013
UNION EMERGENCY SERVICES	V408	5,061,910	73,006	427,018	290,474	326,629	1,116,766	-	-	-	-	-	572,928	133,088	706,016
CITY OF ELIZABETH TOWN	V447	15,951,251	230,059	1,345,632	915,350	149,716	2,640,757	-	-	-	376,977	376,977	1,805,430	(117,063)	1,688,367
WALTON FIRE DIST/EMS	V608	4,114,020	59,335	347,055	236,080	54,501	696,970	-	-	-	-	-	465,642	23,258	488,900
CITY OF VINE GROVE	V647	729,007	10,514	61,498	41,833	36,643	150,489	-	-	-	7,819	7,819	82,512	9,217	91,729
HEBRON FIRE PROTECTION DI	V708	8,323,715	120,050	702,180	477,650	444,165	1,744,046	-	-	-	-	-	942,113	185,746	1,127,859
POINT PLEASANT FIRE DIST	V808	2,430,044	35,048	204,996	139,446	309,676	689,165	-	-	-	-	-	275,043	123,266	398,309
CITY OF WILDER	V919	4,229,536	61,001	356,799	242,709	253,742	914,251	-	-	-	-	-	478,717	101,660	580,377
CITY OF COVINGTON	V959	48,235,603	695,685	4,069,107	2,767,962	471,986	8,004,741	-	-	-	899,277	899,277	5,459,508	(239,379)	5,220,129
CITY OF EARLINGTON	J154	-	-	-	-	-	-	-	-	-	18,818	18,818	-	(6,534)	(6,534)
CITY OF MEADOW VALE	K956	-	-	-	-	-	-	-	-	-	40,595	40,595	-	(14,095)	(14,095)
CITY OF MILLERSBURG	N009	-	-	-	-	-	-	-	-	-	3,700	3,700	-	(1,285)	(1,285)
MAGOFFIN CO FISCAL COURT	V077	-	-	-	-	-	-	-	-	-	35,821	35,821	-	(12,438)	(12,438)
SOMERSET POLICE & FIRE	AJ00	-	-	-	-	-	-	-	-	-	1,059,292	1,059,292	-	(393,692)	(393,692)
CITY OF FERGUSON	K200	-	-	-	-	-	-	-	-	-	52,901	52,901	-	(18,886)	(18,886)



Hazardous Employers	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources				Pension Expenses Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Total Employer Pension Expense		
		Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
CITY OF STURGIS	M113	-	-	-	-	-	-	-	-	-	55,874	55,874	-	(21,615)	(21,615)
CITY OF AUBURN	N071	-	-	-	-	-	-	-	-	-	110,377	110,377	-	(43,763)	(43,763)
CITY OF PRESTONSBURG	R036	-	-	-	-	-	-	-	-	-	28,156	28,156	-	(9,776)	(9,776)
TOTAL ALL ENTITIES		\$1,715,941,441	\$24,748,425	\$144,755,108	\$98,467,954	\$29,479,962	\$297,451,449	\$ -	\$ -	\$ -	\$29,479,962	\$29,479,962	\$194,217,464	\$ -	\$194,217,464



SCHEDULE C

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

This schedule summarizes the major retirement benefit provisions of CERS included in the valuation. It is not intended to be, nor should it be interpreted as, a complete statement of all plan provisions.

Plan Year: July 1 through June 30

Non-Hazardous Normal Retirement:

Members whose participation began before 8/1/2004

<i>Age Requirement</i>	65
<i>Service Requirement</i>	At least one month of non-hazardous duty service credit
<i>Amount</i>	If a member has at least 48 months of service, the monthly benefit is 2.20% multiplied by final average compensation, multiplied by years of service. Final compensation is calculated by taking the average of the highest five (5) fiscal years of salary. If the number of months of service credit during the five (5) year period is less than forty-eight (48), one (1) or more additional fiscal years shall be used. If a member has less than 48 months of service, the monthly benefit is the actuarial equivalent of two times the member's contributions with interest.

Members whose participation began on or after 8/1/2004, but before 9/1/2008

<i>Age Requirement</i>	65
<i>Service Requirement</i>	At least one month of non-hazardous duty service credit
<i>Amount</i>	If a member has at least 48 months of service, the monthly benefit is 2.00% multiplied by final average compensation, multiplied by years of service.



Final compensation is calculated by taking the average of the highest five (5) fiscal years of salary. If the number of months of service credit during the five (5) year period is less than forty-eight (48), one (1) or more additional fiscal years shall be used.

If a member has less than 48 months of service, the monthly benefit is the actuarial equivalent of two times the member's contributions with interest.

Members whose participation began on or after 9/1/2008 but before 1/1/2014

Requirement

Age 65 with 60 months of non-hazardous duty service credit, or age 57 if age plus service equals at least 87.

Amount

The monthly benefit is the following benefit factor based on service credit at retirement plus 2.00% for each year of service greater than 30 years, multiplied by final average compensation, multiplied by years of service.

Service Credit	Benefit Factor
10 years or less	1.10%
10+ – 20 years	1.30%
20+ – 26 years	1.50%
26+ – 30 years	1.75%

Final compensation is calculated by taking the average of the last (not highest) five (5) complete fiscal years of salary. Each fiscal year used to determine final compensation must contain twelve (12) months of service credit.

Members whose participation began on or after 1/1/2014

Requirement

Age 65 with 60 months of non-hazardous duty service credit, or age 57 if age plus service equals at least 87.

Amount

Each year that a member is an active contributing member to the System, the member and the member's employer will contribute 5.00% and 4.00% of creditable compensation respectively into a hypothetical account. This hypothetical account will earn interest annually on both the member's and employer's contribution at a minimum rate of 4%. If the System's geometric average net investment return for the previous five years exceeds 4%, then the hypothetical account will be credited with an additional amount of interest equal to 75% of the amount



of the return which exceeds 4%. All interest credits will be applied to the hypothetical account balance on June 30 based on the account balance as of June 30 of the previous year.

Upon retirement the hypothetical account which includes member contributions, employer contributions and interest credits can be withdrawn from the System as a lump sum or annuitized into a single life annuity option.

Hazardous Normal Retirement:

Members whose participation began before 9/1/2008

Age Requirement 55

Service Requirement At least one month of hazardous duty service credit

Amount If a member has at least 60 months of service, the monthly benefit is 2.50% multiplied by final average compensation, multiplied by years of service.

Final compensation is calculated by taking the average of the highest three (3) fiscal years of salary. If the number of months of service credit during the three (3) year period is less than twenty-four (24), one (1) or more additional fiscal years shall be used.

If a member has less than 60 months of service, the monthly benefit is the actuarial equivalent of two times the member's contributions with interest.

Members whose participation began on or after 9/1/2008 but before 1/1/2014

Age Requirement 60

Service Requirement At least 60 months of hazardous duty service credit

Amount The monthly benefit is the following benefit factor based on service credit at retirement, multiplied by final average compensation, multiplied by years of service.

Service Credit	Benefit Factor
10 years or less	1.30%
10+ – 20 years	1.50%
20+ – 25 years	2.25%
25+ years	2.50%



Final compensation is calculated by taking the average of the highest three (3) complete fiscal years of salary. Each fiscal year used to determine final compensation must contain twelve (12) months of service credit.

Members whose participation began on or after 1/1/2014

<i>Age Requirement</i>	60
<i>Service Requirement</i>	At least 60 months of hazardous duty service credit or 25 or more years of service, with no age requirement
<i>Amount</i>	<p>Each year that a member is an active contributing member to the System, the member and the member's employer will contribute 8.00% and 7.50% of creditable compensation respectively into a hypothetical account. This hypothetical account will earn interest annually on both the member's and employer's contribution at a minimum rate of 4%. If the System's geometric average net investment return for the previous five years exceeds 4%, then the hypothetical account will be credited with an additional amount of interest equal to 75% of the amount of the return which exceeds 4%. All interest credits will be applied to the hypothetical account balance on June 30 based on the account balance as of June 30 of the previous year.</p> <p>Upon retirement the hypothetical account which includes member contributions, employer contributions and interest credits can be withdrawn from the System as a lump sum or annuitized into a single life annuity option.</p>

Non-Hazardous Early Retirement:

Members whose participation began before 9/1/2008

<i>Requirement</i>	Age 55 with 60 months of service or any age with 25 years of service.
<i>Amount</i>	Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 65 or has less than 27 years of service, whichever is smaller.

Members whose participation



began on or after 9/1/2008 but before 1/1/2014

Requirement Age 60 with 10 years of service.

Amount Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 65, or does not meet the rule of 87 (age plus service) and is younger than age 57, whichever is smaller.

Hazardous Early Retirement:

Members whose participation began before 9/1/2008

Requirement Age 50 with 15 years of service or any age with 20 years service.

Amount Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 55 or has less than 20 years service, whichever is smaller.

Hazardous Early Retirement (continued):

Members whose participation began on or after 9/1/2008 but before 1/1/2014

Requirement Age 50 with 15 years of service or any age with 25 years service.

Amount Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 60 or has less than 25 years service, whichever is smaller.

Non-Hazardous Disability:

Age Requirement None

Service Requirement 60 months

Members whose participation began before 8/1/2004 Normal retirement benefit except that service credit will be added to total service for the period from the last day of plan employment to the member's 65th birthday or until the combined total service as of the last day of paid employment and added service equals 25 years. The total amount of service credit added shall not exceed the member's actual service credit on the last day of paid employment. For members with at least 25 years of service but less than 27 years of service, total service shall



be 27 years. For employees with 27 or more years of service credit, actual service will be used.

Non-Hazardous Disability

A contributing member in a non-hazardous position who is disabled in the line of duty is entitled to a retirement benefit of not less than 25% of the member's final monthly rate of pay plus 10% of the member's final monthly rate of pay for each dependent child. The maximum dependent child's benefit is 40% of the member's final monthly rate of pay.

Members whose participation began on or after 8/1/2004 but before 1/1/2014

Normal retirement benefit based on actual service with no penalty or, if larger, 20% of the Final Rate of Pay. May apply for disability even after normal retirement age.

Members whose participation began on or after 1/1/2014

The hypothetical account which includes member contributions, employer contributions and interest credits can be withdrawn from the System as a lump sum or an annuity equal to the larger of 20% of the member's monthly final rate of pay or the annuitized hypothetical account into a single life annuity option.

Hazardous Disability:

Age Requirement

None

Service Requirement

60 months (waived if in line of duty disability)

Members whose participation began before 8/1/2004

Normal retirement benefit except if the member's total service credit is less than 20 years, service credit will be added for the period from the last day of paid employment to the member's 55th birthday.

The maximum service credit added will not exceed the total service the member had on this last day of paid employment and the maximum service credit for calculating his retirement allowance, including total service and service added will not exceed 20 years. May not apply if eligible for an unreduced retirement allowance.

A member in a hazardous position who is disabled in the line of duty is entitled to the normal retirement benefit based on years of service and final compensation determined as of the date of disability (no penalty), except that the monthly retirement allowance payable shall not



be less than 25% of the member's monthly final monthly rate of pay. Each dependent child shall receive 10% of the disabled member's monthly final rate of pay; however the total maximum dependent children's benefit shall not exceed 40% of the member's monthly final rate of pay.

Members whose participation began on or after 8/1/2004 but before 1/1/2014

Normal retirement benefit based on years of service and final compensation determined as of the date of disability (no penalty) or, if larger, 25% of the member's monthly final rate of pay. May apply for disability even after normal retirement age.

Members whose participation began on or after 1/1/2014

The hypothetical account which includes member contributions, employer contributions and interest credits can be withdrawn from the System as a lump sum or an annuity equal to the larger of 25% of the member's monthly final rate of pay or the annuitized hypothetical account into a single life annuity option.

Vesting:

Members whose participation began before 9/1/2008

Age Requirement

None

Service Requirement

60 months. Service purchased after August 1, 2004 does not count toward vesting insurance benefits. Service purchased by employees who began participating on or after August 1, 2004 does not count toward vesting retirement benefits. Recontribution of refunds and omitted service purchases are the exception to this rule for service requirement.

Amount

Normal retirement benefit deferred to normal retirement age or reduced benefit payable at early retirement age.

Normal Retirement Age

65 for non-hazardous members and 55 for hazardous members.

Members whose participation began on or after 9/1/2008 but before 1/1/2014

Age Requirement

None

Service Requirement

60 months. Service purchased after August 1, 2004 does not count toward vesting insurance benefits.



Service purchased by employees who began participating on or after August 1, 2004 does not count toward vesting retirement benefits. Recontribution of refunds and omitted service purchases are the exception to this rule for service requirement.

Amount

Normal retirement benefit deferred to normal retirement age or reduced benefit payable at early retirement age.

Normal Retirement Age

65 for non-hazardous members and 60 for hazardous members.

Members whose participation began on or after 1/1/2014

Age Requirement

None

Service Requirement

60 months.

Amount

Upon termination the hypothetical account which includes member contributions, employer contributions and interest credits can be withdrawn from the System as a lump sum or the member can elect to leave the hypothetical account balance in the System. If the member does not withdraw the account balance, it will continue to earn 4% interest. Upon reaching normal retirement age the member can apply for retirement and receive the account balance as a lump sum payment or annuitize the account balance into a single life annuity.

Pre-Retirement Death Benefit (not in line of duty):

Members whose participation began before 1/1/2014

Requirement

Eligible for Normal or Early Retirement, or any age in active employment with 60 months service, or any age and not in active employment with at least 144 months of service.

Amount

Benefit equal to the benefit the member would have received had the member retired on the day before the date of death and elected a 100% joint and survivor form. Benefit is actuarially reduced if member is less than normal retirement age at the date of death.

Members whose participation began on or after 1/1/2014



<i>Requirement</i>	60 months service
<i>Amount</i>	The maximum of the benefit equal to the benefit the member would have received had the member retired on the day before the date of death.

Spouse's Pre-Retirement Death Benefit (in line of duty):

<i>Requirement</i>	None
<i>Amount</i>	The spouse may choose (1) a \$10,000 lump sum payment and monthly payments of 25% of the member's final monthly rate of pay or (2) benefit options offered under death not in line of duty.

Dependent Non-Spouse's Death Benefit (in line of duty) – Hazardous Plan:

<i>Requirement</i>	None
<i>Amount</i>	The non-spouse may choose (1) a \$10,000 lump sum payment or (2) benefit options offered under death not in line of duty.

Dependent Child's Death Benefit (in line of duty):

<i>Requirement</i>	None
<i>Amount</i>	10% of member's final monthly rate of pay. Dependent child payments cannot exceed 40% of the member's monthly final rate of pay.

Post-Retirement Death Benefit:

<i>Requirement</i>	Retired member in receipt of monthly benefit based on at least 48 months or more of combined service with KERS, CERS or SPRS.
<i>Amount</i>	\$5,000

Non-Hazardous Member Contributions:

<i>Members whose participation began before 9/1/2008</i>	5% of all creditable compensation. Interest paid on the members' accounts is currently 2.5% shall not be less than 2.0%. Member entitled to a full refund of contributions with interest.
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Members whose participation began on or after 9/1/2008

6% of all creditable compensation, with 5% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Interest paid on the members' accounts will be set at 2.5%. Member entitled to a full refund of contributions and interest in their individual account, however, the 1% contributed to the insurance fund is non-refundable.

Members whose participation began on or after 1/1/2014

6% of all creditable compensation, with 5% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Member entitled to a full refund of contributions and interest on the member's portion of the hypothetical account, however, the 1% contributed to the insurance fund is non-refundable.

Hazardous Member Contributions:

Members whose participation began before 9/1/2008

8% of all creditable compensation. Interest paid on the members' accounts is currently 2.5% shall not be less than 2.0%. Member entitled to a full refund of contributions with interest.

Members whose participation began on or after 9/1/2008

9% of all creditable compensation, with 8% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Interest paid on the members' accounts will be set at 2.5%. Member entitled to a full refund of contributions and interest in their individual account, however, the 1% contributed to the insurance fund is non-refundable.

Members whose participation began on or after 1/1/2014

9% of all creditable compensation, with 8% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Member entitled to a full refund of contributions and interest on the member's portion of the hypothetical account, however, the 1% contributed to the insurance fund is non-refundable.



SCHEDULE D

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

The assumptions and methods used in the valuation were based on the actuarial experience study for the five-year period ending June 30, 2013, submitted April 30, 2014, and adopted by the Board on December 4, 2014.

INVESTMENT RATE OF RETURN: 7.50% per annum, compounded annually for retirement and insurance benefits.

PRICE INFLATION: 3.25% per annum, compounded annually.

PAYROLL GROWTH: 4.00% per annum, compounded annually.

SALARY INCREASES: The assumed annual rates of future salary increases for both non-hazardous and hazardous members are as follows and include inflation at 4.00% per annum:

Service Years	Annual Rates of Salary Increases				
	Merit & Seniority		Base (Economy)	Increase Next Year	
	Non-Hazardous	Hazardous		Non-Hazardous	Hazardous
0-1	8.17%	14.90%	4.00%	12.50%	19.50%
1-2	4.81%	5.77%	4.00%	9.00%	10.00%
2-3	1.44%	1.92%	4.00%	5.50%	6.00%
3-4	1.44%	1.20%	4.00%	5.50%	5.25%
4-5	0.96%	0.96%	4.00%	5.00%	5.00%
5-6	0.96%	0.48%	4.00%	5.00%	4.50%
6-7	0.72%	0.00%	4.00%	4.75%	4.00%
7-8	0.72%	0.00%	4.00%	4.75%	4.00%
8-9	0.48%	0.00%	4.00%	4.50%	4.00%
9-10	0.48%	0.00%	4.00%	4.50%	4.00%
10 & Over	0.24%	0.00%	4.00%	4.25%	4.00%



DISABILITY: Representative assumed annual rates of disability for both non-hazardous and hazardous members are as follows:

Nearest Age	Annual Rates of Disability			
	Non-Hazardous		Hazardous	
	Male	Female	Male	Female
20	0.02%	0.02%	0.05%	0.05%
30	0.03%	0.03%	0.09%	0.09%
40	0.07%	0.07%	0.20%	0.20%
50	0.19%	0.19%	0.56%	0.56%
60	0.49%	0.49%	1.46%	1.46%



RETIREMENT: The assumed annual rates of retirement for both non-hazardous and hazardous members are as follows:

Annual Rates of Retirement					
Non-Hazardous			Hazardous		
Age	Those Eligible for Service Retirement*	Those Eligible for Service Retirement**	Service	Those Eligible for Service Retirement ⁺	Those Eligible for Service Retirement ⁺⁺
55	5.0%		20	22.5%	
56	6.0%		21	22.5%	
57	7.0%		22	22.5%	
58	7.0%		23	22.5%	
59	8.0%		24	30.0%	
60	9.0%	9.0%	25	33.0%	22.5%
61	15.0%	15.0%	26	33.0%	22.5%
62	18.0%	18.0%	27	36.0%	22.5%
63	18.0%	18.0%	28	39.0%	22.5%
64	18.0%	18.0%	29	55.0%	30.0%
65	18.0%	18.0%	30	33.0%	33.0%
66	18.0%	18.0%	31	33.0%	33.0%
67	18.0%	18.0%	32	50.0%	36.0%
68	18.0%	18.0%	33	40.0%	39.0%
69	18.0%	18.0%	34	40.0%	55.0%
70	18.0%	18.0%	35	40.0%	33.0%
71	18.0%	18.0%	36	40.0%	33.0%
72	18.0%	18.0%	37	40.0%	50.0%
73	18.0%	18.0%	38	40.0%	40.0%
74	18.0%	18.0%	39	40.0%	40.0%
75	100.0%	100.0%	40	40.0%	40.0%

* For members participating before September 1, 2008. If service is at least 27 years, the rate is 30%.

** For members participating on or after September 1, 2008. If age plus service is at least 87, the rate is 30%.

+ For members participating before September 1, 2008. The annual rate of service retirement is 100% at age 62.

++ For members participating on or after September 1, 2008. The annual rate of service retirement is 100% at age 60.



WITHDRAWAL: The assumed annual rates of withdrawal for both non-hazardous and hazardous members are as follows:

Service Years	Annual Rates of Withdrawal	
	Non-Hazardous	Hazardous
0-1	28.00%	20.50%
1-2	16.00%	13.00%
2-3	12.00%	10.50%
3-4	10.00%	9.00%
4-5	8.00%	8.00%
5-6	6.00%	7.00%
6-7	5.00%	7.00%
7-8	5.00%	6.00%
8-13	4.00%	6.00%
14 & Over	3.00%	6.00%

DEATH BEFORE RETIREMENT: The rates of mortality for the period before retirement are according to the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females).

DEATH AFTER RETIREMENT: The rates of mortality for the period after service retirement are according to the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set back 1 year for females) for all healthy retired members and beneficiaries. The RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back 4 years for males) is used for the period after disability retirement. These assumptions are used to measure the probabilities of each benefit payment being made after retirement. These assumptions contain margin for mortality improvements.

PERCENT MARRIED: 100% of employees are assumed to be married, with the wife 3 years younger than the husband.

DEPENDENT CHILDREN: For hazardous members' duty-related death benefits, it is assumed that the member is survived by two dependent children each age 6.

FORM OF PAYMENT: Participants are assumed to elect a life-only form of payment.

ASSET VALUATION METHOD: For funding purposes, five-year market related actuarial value, as developed in Schedule B. The actuarial value of assets recognizes a portion of the difference between the market value of assets and the expected actuarial value of assets, based on the ultimate assumed valuation rate of return. The amount recognized each year is 20% of the difference between market value and expected actuarial value. For GASB 67 purposes only, market value of assets.

ACTUARIAL COST METHOD: Costs were determined using the Entry Age Normal, Level Percentage of Pay Actuarial Cost Method. Under this method, a calculation is made for retirement benefits to determine the uniform and constant percentage rate of contribution which, if applied to the compensation of the average new member during the entire period of his or her anticipated covered service, would be required to meet the cost of benefits payable. Actuarial gains and losses are reflected in the unfunded actuarial accrued liability



SCHEDULE E

**SCHEDULE OF DIFFERENCES BETWEEN EXPECTED AND ACTUAL EXPERIENCE
NON-HAZARDOUS**

Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Experience									
Year	Difference Between Expected and Actual Experience	Recognition Period (Years)							
			2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter	
2013-2014	\$0	3.51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$49,965,903	3.51	\$14,235,300	\$14,235,300	\$7,260,003	\$0	\$0	\$0	\$0
2015-2016	\$0	3.41	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			<u>\$14,235,300</u>	<u>\$14,235,300</u>	<u>\$7,260,003</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

HAZARDOUS

Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Experience									
Year	Difference Between Expected and Actual Experience	Recognition Period (Years)							
			2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter	
2013-2014	\$0	4.88	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$41,934,831	4.88	\$8,593,203	\$8,593,203	\$8,593,203	\$7,562,019	\$0	\$0	\$0
2015-2016	\$0	3.23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			<u>\$8,593,203</u>	<u>\$8,593,203</u>	<u>\$8,593,203</u>	<u>\$7,562,019</u>	<u>\$70</u>	<u>\$0</u>	<u>\$0</u>



**DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES ARISING FROM
DIFFERENCES BETWEEN EXPECTED AND ACTUAL EXPERIENCE
NON-HAZARDOUS**

Year	Experience Losses (a)	Expereince Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2016	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	\$0	\$0	\$0	\$0	\$0
2014-2015	\$49,965,903	\$0	\$28,470,600	\$21,495,303	\$0
2015-2016	\$0	\$0	\$0	\$0	\$0
			<u>\$28,470,600</u>	<u>\$21,495,303</u>	<u>\$0</u>

HAZARDOUS

Year	Experience Losses (a)	Expereince Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2016	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	\$0	\$0	\$0	\$0	\$0
2014-2015	\$41,934,831	\$0	\$17,186,406	\$24,748,425	\$0
2015-2016	\$0	\$0	\$0	\$0	\$0
			<u>\$17,186,406</u>	<u>\$24,748,425</u>	<u>\$0</u>



SCHEDULE OF DIFFERENCES BETWEEN PROJECTED AND ACTUAL EARNINGS ON PENSION PLAN INVESTMENTS

NON-HAZARDOUS

Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments								
Year	Difference Between Projected and Actual Earnings on Pension Plan Investments	Recognition Period (Years)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
2013-2014	(\$452,689,513)	5.0	(\$90,537,903)	(\$90,537,903)	(\$90,537,901)	\$0	\$0	\$0
2014-2015	\$387,694,346	5.0	\$77,538,869	\$77,538,869	\$77,538,869	\$77,538,870	\$0	\$0
2015-2016	\$514,161,982	5.0	\$102,832,396	\$102,832,396	\$102,832,396	\$102,832,396	\$102,832,398	\$0
			\$89,833,362	\$89,833,362	\$89,833,364	\$180,371,266	\$102,832,398	\$0

HAZARDOUS

Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments								
Year	Difference Between Projected and Actual Earnings on Pension Plan Investments	Recognition Period (Years)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
2013-2014	(\$147,746,383)	5.0	(\$29,549,277)	(\$29,549,277)	(\$29,549,275)	\$0	\$0	\$0
2014-2015	\$122,860,242	5.0	\$24,572,048	\$24,572,048	\$24,572,048	\$24,572,050	\$0	\$0
2015-2016	\$162,671,893	5.0	\$32,534,379	\$32,534,379	\$32,534,379	\$32,534,379	\$32,534,377	\$0
			\$27,557,150	\$27,557,150	\$27,557,152	\$57,106,429	\$32,534,377	\$0



DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES ARISING FROM DIFFERENCES BETWEEN EXPECTED AND ACTUAL INVESTMENT EARNINGS

NON-HAZARDOUS

Year	Differences Between Expected and Actual Investment Earnings (a)	Amounts Recognized in Pension Expense through June 30, 2016 (b)	Amounts of Deferred Resources (Inflows)/Outflows (a) – (b)
2013-2014	\$(452,689,513)	(\$271,613,709)	(\$181,075,804)
2014-2015	\$387,694,346	\$155,077,738	\$232,616,608
2015-2016	\$514,161,982	\$102,832,396	\$411,329,586
		(\$13,703,575)	\$462,870,390

HAZARDOUS

Year	Differences Between Expected and Actual Investment Earnings (a)	Amounts Recognized in Pension Expense through June 30, 2016 (b)	Amounts of Deferred Resources (Inflows)/Outflows (a) – (b)
2013-2014	\$(147,746,383)	(\$88,647,831)	(\$59,098,552)
2014-2015	\$122,860,242	\$49,144,096	\$73,716,146
2015-2016	\$162,671,893	\$32,534,379	\$130,137,514
		(\$6,969,356)	\$144,755,108



SCHEDULE OF CHANGES OF ASSUMPTION

NON-HAZARDOUS

Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions								
Year	Changes of Assumptions	Recognition Period (Years)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
2013-2014	\$0	3.51	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$606,293,209	3.51	\$172,733,108	\$172,733,108	\$88,093,885	\$0	\$0	\$0
2015-2016	\$0	3.41	\$0	\$0	\$0	\$0	\$0	\$0
			<u>\$172,733,108</u>	<u>\$172,733,108</u>	<u>\$88,093,885</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

HAZARDOUS

Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions								
Year	Changes of Assumptions	Recognition Period (Years)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
2013-2014	\$0	4.88	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$166,848,476	4.88	\$34,190,261	\$34,190,261	\$34,190,261	\$30,087,432	\$0	\$0
2015-2064	\$0	3.23	\$0	\$0	\$0	\$0	\$0	\$0
			<u>\$34,190,261</u>	<u>\$34,190,261</u>	<u>\$34,190,261</u>	<u>\$30,087,432</u>	<u>\$0</u>	<u>\$0</u>



**DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF
RESOURCES ARISING FROM CHANGES OF ASSUMPTION**

NON-HAZARDOUS

Year	Changes Due to Changes in Assumptions (Decreases)/Increases (a)	Amounts Recognized in Pension Expense Through June 30, 2016 (b)	Deferred Outflows/(Inflows) of Resources (a) – (b)
2013-2014	\$0	\$0	\$0
2014-2015	\$606,293,209	\$345,466,216	\$260,826,993
2015-2016	\$0	\$0	\$0
		<u>\$345,466,216</u>	<u>\$260,826,993</u>

HAZARDOUS

Year	Changes Due to Changes in Assumptions (Decreases)/Increases (a)	Amounts Recognized in Pension Expense Through June 30, 2016 (b)	Deferred Outflows/(Inflows) of Resources (a) – (b)
2013-2014	\$0	\$0	\$0
2014-2015	\$166,848,476	\$68,380,522	\$98,467,954
2014-2015	\$0	\$0	\$0
		<u>\$68,380,522</u>	<u>\$98,467,954</u>



SUMMARY OF RECOGNIZED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

NON-HAZARDOUS

	Net Increase/(Decrease) in Pension Expense					
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
Differences between Expected and Actual Experience	\$14,235,300	\$14,235,300	\$7,260,003	\$0	\$0	\$0
Changes of Assumptions	\$172,733,108	\$172,733,108	\$88,093,885	\$0	\$0	\$0
Differences between Projected and Actual Earnings on Pension Plan Investments	\$89,833,362	\$89,833,362	\$89,833,364	\$180,371,266	\$102,832,398	\$0
Grand Total	\$276,801,770	\$276,801,770	\$185,187,252	\$180,371,266	\$102,832,398	\$0



HAZARDOUS

Net Increase/(Decrease) in Pension Expense						
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
Differences between Expected and Actual Experience	\$8,593,203	\$8,593,203	\$8,593,203	\$7,562,019	\$0	\$0
Changes of Assumptions	\$34,190,261	\$34,190,261	\$34,190,261	\$30,087,432	\$0	\$0
Differences between Projected and Actual Earnings on Pension Plan Investments	\$27,557,150	\$27,557,150	\$27,557,152	\$57,106,429	\$32,534,377	\$0
Grand Total	\$70,340,614	\$70,340,614	\$70,340,616	\$94,755,880	\$32,534,377	\$0