

# Board Meeting- May 16, 2019 (May 16, 2019)

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**KENTUCKY RETIREMENT SYSTEMS  
BOARD OF TRUSTEES  
QUARTERLY MEETING  
MAY 16, 2019 AT 10:00 A.M., ET  
1270 LOUISVILLE ROAD, FRANKFORT, KENTUCKY 40601**

1. Roll Call
2. [Approval of Minutes – April 18, 2019\\*](#)
3. Public Comment
4. [Investment Committee and Portfolio Report - John Farris/Rich Robben](#)
5. [Audit Committee Report\\* - John Chilton/Kristen Coffey](#)
  - [Proportionate Share Audit- Connie Davis](#)
  - [Financial Statements as of March 31, 2019- Rebecca Adkins/Connie Davis](#)
  - [Cash Flow/Net Position Reports – Ann Case](#)
  - [Budget-to-Actual Expense Quarterly Report – Rebecca Adkins/Connie Davis](#)
  - [CERS Agency Participation- D’Juan Surratt](#)
  - [Hazardous Duty Positions – Joseph Bowman/D’Juan Surratt](#)
6. [Retiree Health Plan Committee Report - David Rich/Connie Pettyjohn](#)
7. [Fiduciary Liability Insurance - Mark Blackwell/Rebecca Adkins](#)
8. [Committee Assignment Approval\\* – Dave Harris](#)
9. [KRS Update – David Eager/ Rebecca Adkins](#)
  - [Proposed Legislation](#)
  - Security
  - Facilities
  - Other
10. [Closed Session \[Pending Litigation KRS 61.810\(1\)\(c\)\]](#)
11. [Adjourn KRS Board Meeting\\*](#)
12. [Perimeter Park West, Inc. \(PPW\) Annual Shareholder Meeting\\* - Connie Davis](#)
  - [Appoint Board Membership](#)
  - [Update Plan Share Allocation](#)
  - [Lawful Acts Ratification of PPW Officers, Directors, and Agents since May 18, 2017](#)
13. [Adjourn PPW Meeting\\*](#)

*\*Board Action required*

**MINUTES OF MEETING #422**  
**BOARD OF TRUSTEES KENTUCKY RETIREMENT SYSTEMS**  
**ANNUAL MEETING APRIL 18, 2019 AT 10:00A.M.**  
**1270 LOUISVILLE ROAD, FRANKFORT, KENTUCKY 40601**

At the Annual Meeting of the Board of Trustees held on April 18, 2019 the following members were present: David Harris (Chair), Joe Brothers, John Chilton, Raymond Connell (arrived at 10:10 a.m.), Kelly Downard, John Farris, JT Fulkerson, David Gallagher, Matthew Monteiro, Keith Percy, Betty Pendergrass, Jerry Powell, and Leslie Bilby as proxy for Sec. Thomas Stephens. Staff members present were David Eager, Rebecca Adkins, Erin Surratt, Mark Blackwell, Kristen Coffey, Joseph Bowman, Victoria Hale, Shaun Case, Shawn Sparks, Jared Crawford, Phillip Cook, Ann Case, Joe C. Gilbert and Alane Foley. Also present were Larry Totten, Steve Starkweather, Jim Carroll, Chris Biddle, Tom Loftus, LaDonna Koebel, Katherine North, Jenny Goins, Bo Cracraft, Eric Kennedy, Shellie Hampton and Michele Hill.

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Mr. Harris called the meeting to order.

Ms. Alane Foley called roll.

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A motion was made by Mr. Powell and seconded by Mr. Downard to go in to closed session. The motion passed unanimously.

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

The meeting was called back into open session. Mr. Powell moved and was seconded by Mr. Connell to approve a tentative settlement agreement with certain Trustee and Officer defendants in the Mayberry lawsuit, as presented in closed session, subject to approval by the Franklin Circuit Court, and that the Chair or his designee is authorized to execute the agreement on behalf of KRS if there are no material changes to the agreement as so approved. The motion passed unanimously.

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Mr. Harris introduced agenda item *KRS Employee Service Recognition Awards*. Mr. Eager thanked all of the employees for their hard work and dedication to KRS. Ms. Marlane Robinson then introduced the five, ten, fifteen and twenty year service award recipients.

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Mr. Harris introduced agenda item *2019 SPRS Board of Trustees Election Update and Oath of Office for Newly Elected Trustee*. Mr. Keith Peercy has been elected to serve a four-year term, commencing April 1, 2019. This will constitute as a second Board term for Mr. Peercy. Ms. Alane Foley, as Notary, administered the Oath of Office to Mr. Peercy.

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Mr. Harris introduced agenda item *Approval of Minutes- February 21, 2019*. A motion was made by Mr. Powell and seconded by Mr. Brothers to approve the minutes as presented. The motion passed unanimously.

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Mr. Harris introduced agenda item *GRS Experience Study*. Mr. Danny White, Ms. Janie Shaw and Mr. Joe Newton from GRS provided the 2018 Experience Study Summary to the Board. Mr. Brothers moved and was seconded by Mr. Downard to ratify actions of the Actuarial Subcommittee in adopting the assumptions presented by GRS Experience Study in today's meeting. The motion passed unanimously.

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Mr. Harris introduced agenda item *Legislative Update*. Mr. Eager provided a legislative update to the Board and discussed HB 358 concerns. This was presented for informational purposes only.

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Mr. Harris called for a short recess at 11:54 a.m.

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The meeting was called to order after the short recess. There being no *Public Comment* registered, Mr. Harris introduced agenda item *Other Business*. Mr. Eager provided a presentation to the Board on CERS Separation alternatives.

Mr. Blackwell discussed *Adoption of CFA "Code of Conduct for Members of a Pension Scheme Governing Body"*. Mr. Gallagher moved and was seconded by Mr. Fulkerson to adopt the CFA

“Code of Conduct for Members of a Pension Scheme Governing Body”. The motion passed unanimously.

Mr. Fulkerson made a motion and was seconded by Mr. Monteiro to appoint Neil P. Ramsey as an independent Investment Advisor, as defined in Section 1.3p of the Bylaws of the Board of Trustees, to the Investment Committee of the Board. The motion passed with the majority vote, Ms. Pendergrass opposed.

\*\*\*

Mr. Harris introduced agenda item *Election of KRS Board of Trustee Officers: Chair and Vice Chair*. Mr. Farris made a motion and was seconded by Mr. Downard to elect Mr. Dave Harris as the Chair and Mr. Keith Peercy as the Vice Chair of the KRS Board of Trustees, and to approve the Board Committees and Subcommittees as presently constituted. The motion passed unanimously.

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There being no further business, a motion was made at 12:25 p.m. by Mr. Gallagher and seconded by Mr. Powell to adjourn the meeting, to meet again on May 16, 2019 or upon the call of the Executive Director or the Chair of the Board of Trustees. The motion passed unanimously.

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Copies of all documents presented are incorporated as part of the Minutes of the Board of Trustees held April 18, 2019, except documents provided during a closed session of the open meetings act and exempt under the open records act.

**CERTIFICATION**

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

\_\_\_\_\_  
Recording Secretary

We, the Chair of the Board of Directors of the Kentucky Retirement Systems and Executive Director of the Kentucky Retirement Systems, do certify that the Minutes of Meeting Number 422, held on April 18, 2019, were approved on May 16, 2019.

\_\_\_\_\_  
Chair of the Board of Directors

\_\_\_\_\_  
Executive Director

I have reviewed the Minutes of the April 18, 2019 Board of Trustees Meeting for content, form, and legality.

\_\_\_\_\_  
Executive Director  
Office of Legal Services



## KENTUCKY RETIREMENT SYSTEMS INVESTMENTS



To: KRS Board of Trustees  
 From: Richard Robben, Executive Director of Investments  
 Date: May 16th, 2019  
 Subject: Report on Recent Investment Committee Activities

### Investment Activity

#### New Investments

None

### Asset Allocation

KRS - PENSION FUND ALLOCATIONS											5/3/2019
Category	KERS - PEN					KERSH - PEN					
	Market Value	Actual	Target	Diff	Market Diff	Market Value	Actual	Target	Diff	Market Diff	
<b>Growth</b>	\$ 1,200,139,033	56.2%	53.50%	2.7%	\$ 56,952,086	\$ 433,622,625	64.3%	62.50%	1.8%	\$ 11,982,100	
US Equity	\$ 336,926,966	15.8%	15.75%	0.0%	\$ 381,276	\$ 126,761,475	18.8%	18.75%	0.0%	\$ 269,318	
Non-US Equity	\$ 365,849,154	17.1%	15.75%	1.4%	\$ 29,303,464	\$ 137,559,005	20.4%	18.75%	1.6%	\$ 11,066,848	
Private Equity	\$ 201,635,895	9.4%	7.00%	2.4%	\$ 52,060,033	\$ 60,553,052	9.0%	10.00%	-1.0%	\$ (6,909,432)	
High Yield/Specialty Credit	\$ 295,727,017	13.8%	15.00%	-1.2%	\$ (24,792,688)	\$ 108,749,093	16.1%	15.00%	1.1%	\$ 7,555,367	
<b>Liquidity</b>	\$ 638,032,975	29.9%	23.50%	6.4%	\$ 135,885,437	\$ 143,136,109	21.2%	14.50%	6.7%	\$ 45,315,507	
Core Fixed Income	\$ 472,614,971	22.1%	20.50%	1.6%	\$ 34,571,375	\$ 111,028,640	16.5%	13.50%	3.0%	\$ 19,954,287	
Cash	\$ 165,418,003	7.7%	3.00%	4.7%	\$ 101,314,062	\$ 32,107,468	4.8%	1.00%	3.8%	\$ 25,361,220	
<b>Diversifying Strategies</b>	\$ 296,795,819	13.9%	23.00%	-9.1%	\$ (194,667,728)	\$ 96,341,161	14.3%	23.00%	-8.7%	\$ (58,822,553)	
Real Return	\$ 164,212,250	7.7%	15.00%	-7.3%	\$ (156,307,455)	\$ 56,566,554	8.4%	15.00%	-6.6%	\$ (44,627,172)	
Real Estate	\$ 75,577,649	3.5%	5.00%	-1.5%	\$ (31,262,252)	\$ 24,083,313	3.6%	5.00%	-1.4%	\$ (9,647,929)	
Abs Ret / Opportunistic	\$ 57,005,920	2.7%	3.00%	-0.3%	\$ (7,098,021)	\$ 15,691,294	2.3%	3.00%	-0.7%	\$ (4,547,451)	
Miscellaneous	\$ 1,830,205	0.1%	0.00%	0.1%	\$ 1,830,205	\$ 1,524,946	0.2%	0.00%	0.2%	\$ 1,524,946	
<b>TOTAL PORTFOLIO</b>	<b>\$2,136,798,031</b>					<b>\$674,624,840</b>					

CERS - PENSION FUND ALLOCATIONS											5/3/2019
Category	CERS - PEN					CERSH - PEN					
	Market Value	Actual	Target	Diff	Market Diff	Market Value	Actual	Target	Diff	Market Diff	
<b>Growth</b>	\$4,653,214,345	65.3%	62.50%	2.8%	\$ 201,109,625	\$1,555,617,164	65.1%	62.50%	2.6%	\$ 61,024,650	
US Equity	\$1,344,147,880	18.9%	18.75%	0.1%	\$ 8,516,463	\$ 448,625,828	18.8%	18.75%	0.0%	\$ 248,074	
Non-US Equity	\$1,499,029,291	21.0%	18.75%	2.3%	\$ 163,397,875	\$ 501,030,087	21.0%	18.75%	2.2%	\$ 52,652,333	
Private Equity	\$657,172,669	9.2%	10.00%	-0.8%	\$ (55,164,086)	\$ 224,379,890	9.4%	10.00%	-0.6%	\$ (14,754,912)	
High Yield/Specialty Credit	\$1,152,864,506	16.2%	15.00%	1.2%	\$ 84,359,373	\$ 381,581,359	16.0%	15.00%	1.0%	\$ 22,879,155	
<b>Liquidity</b>	\$1,391,592,959	19.5%	14.50%	5.0%	\$ 358,704,664	\$477,194,008	20.0%	14.50%	5.5%	\$ 130,448,545	
Core Fixed Income	\$1,194,447,424	16.8%	13.50%	3.3%	\$ 232,792,804	\$ 392,884,769	16.4%	13.50%	2.9%	\$ 70,052,787	
Cash	\$197,145,536	2.8%	1.00%	1.8%	\$ 125,911,860	\$ 84,309,238	3.5%	1.00%	2.5%	\$ 60,395,758	
<b>Diversifying Strategies</b>	\$1,077,044,915	15.1%	23.00%	-7.9%	\$ (561,329,622)	\$ 356,761,192	14.9%	23.00%	-8.1%	\$ (193,248,854)	
Real Return	\$625,477,768	8.8%	15.00%	-6.2%	\$ (443,027,365)	\$ 213,171,633	8.9%	15.00%	-6.1%	\$ (145,530,570)	
Real Estate	\$269,044,026	3.8%	5.00%	-1.2%	\$ (87,124,352)	\$ 84,985,657	3.6%	5.00%	-1.4%	\$ (34,581,744)	
Abs Ret / Opportunistic	\$182,523,121	2.6%	3.00%	-0.4%	\$ (31,177,906)	\$ 58,603,901	2.5%	3.00%	-0.5%	\$ (13,136,539)	
Miscellaneous	\$1,515,333	0.0%	0.00%	0.0%	\$ 1,515,333	\$ 1,775,659	0.1%	0.00%	0.1%	\$ 1,775,659	
<b>TOTAL PORTFOLIO</b>	<b>\$7,123,367,552</b>					<b>\$2,391,348,022</b>					

Category	SPRS - PEN					PENSION TOTAL FUND				
	Market Value	Actual	Target	Diff	Market Diff	Market Value	Actual	Target	Diff	Market Diff
<b>Growth</b>	<b>\$153,756,965</b>	<b>55.9%</b>	<b>53.50%</b>	<b>2.4%</b>	<b>\$ 6,673,545</b>	<b>\$ 7,996,350,131</b>	<b>63.5%</b>	<b>60.8%</b>	<b>2.7%</b>	<b>\$ 337,742,006</b>
US Equity	\$ 43,392,740	15.8%	15.75%	0.0%	\$ 92,481	\$ 2,299,854,889	18.3%	18.2%	0.1%	\$ 9,507,613
Non-US Equity	\$ 48,325,329	17.6%	15.75%	1.8%	\$ 5,025,070	\$ 2,551,792,866	20.3%	18.2%	2.1%	\$ 261,445,589
Private Equity	\$ 19,143,811	7.0%	7.00%	0.0%	\$ (100,749)	\$ 1,162,885,317	9.2%	9.4%	-0.2%	\$ (24,869,147)
High Yield/Specialty Credit	\$ 42,895,085	15.6%	15.00%	0.6%	\$ 1,656,743	\$ 1,981,817,059	15.7%	15.0%	0.7%	\$ 91,657,950
<b>Liquidity</b>	<b>\$81,716,372</b>	<b>29.7%</b>	<b>23.50%</b>	<b>6.2%</b>	<b>\$ 17,109,636</b>	<b>\$ 2,731,672,422</b>	<b>21.7%</b>	<b>16.2%</b>	<b>5.5%</b>	<b>\$ 687,463,788</b>
Core Fixed Income	\$ 64,395,264	23.4%	20.50%	2.9%	\$ 8,036,197	\$ 2,235,371,069	17.7%	14.8%	2.9%	\$ 365,407,449
Cash	\$ 17,321,108	6.3%	3.00%	3.3%	\$ 9,073,439	\$ 496,301,353	3.9%	1.4%	2.6%	\$ 322,056,339
<b>Diversifying Strategies</b>	<b>\$ 39,090,169</b>	<b>14.2%</b>	<b>23.00%</b>	<b>-8.8%</b>	<b>\$ (24,141,956)</b>	<b>\$ 1,866,033,255</b>	<b>14.8%</b>	<b>23.0%</b>	<b>-8.2%</b>	<b>\$ (1,032,210,712)</b>
Real Return	\$ 22,566,193	8.2%	15.00%	-6.8%	\$ (18,672,149)	\$ 1,081,994,398	8.6%	15.0%	-6.4%	\$ (808,164,711)
Real Estate	\$ 10,221,329	3.7%	5.00%	-1.3%	\$ (3,524,785)	\$ 463,911,974	3.7%	5.0%	-1.3%	\$ (166,141,062)
Abs Ret / Opportunistic	\$ 6,302,647	2.3%	3.00%	-0.7%	\$ (1,945,022)	\$ 320,126,884	2.5%	3.0%	-0.5%	\$ (57,904,938)
Miscellaneous	\$ 358,775	0.1%	0.00%	0.1%	\$ 358,775	\$ 7,004,918	0.1%	0.0%	0.1%	\$ 7,004,918
<b>TOTAL PORTFOLIO</b>	<b>\$274,922,280</b>					<b>\$12,601,060,726</b>				

Insurance Plans

Category	KRS - INSURANCE FUND ALLOCATIONS					KERSH - INS					5/3/2019
	Market Value	Actual	Target	Diff	Market Diff	Market Value	Actual	Target	Diff	Market Diff	
<b>Growth</b>	<b>\$ 583,495,591</b>	<b>64.4%</b>	<b>62.50%</b>	<b>1.9%</b>	<b>\$ 17,011,939</b>	<b>\$ 343,807,834</b>	<b>65.9%</b>	<b>62.50%</b>	<b>3.4%</b>	<b>\$ 17,731,985</b>	
US Equity	\$ 184,998,343	20.4%	18.75%	1.7%	\$ 15,053,248	\$ 99,333,820	19.0%	18.75%	0.3%	\$ 1,511,066	
Non-US Equity	\$ 198,929,774	21.9%	18.75%	3.2%	\$ 28,984,679	\$ 110,327,502	21.1%	18.75%	2.4%	\$ 12,504,748	
Private Equity	\$ 46,299,938	5.1%	10.00%	-4.9%	\$ (44,337,446)	\$ 51,478,049	9.9%	10.00%	-0.1%	\$ (694,087)	
High Yield/Specialty Credit	\$ 153,267,535	16.9%	15.00%	1.9%	\$ 17,311,458	\$ 82,668,463	15.8%	15.00%	0.8%	\$ 4,410,259	
<b>Liquidity</b>	<b>\$ 198,138,976</b>	<b>21.9%</b>	<b>14.50%</b>	<b>7.4%</b>	<b>\$ 66,714,769</b>	<b>\$ 98,559,547</b>	<b>18.9%</b>	<b>14.50%</b>	<b>4.4%</b>	<b>\$ 22,909,950</b>	
Core Fixed Income	\$ 134,499,130	14.8%	13.50%	1.3%	\$ 12,138,661	\$ 83,722,338	16.0%	13.50%	2.5%	\$ 13,289,955	
Cash	\$ 63,639,845	7.0%	1.00%	6.0%	\$ 54,576,107	\$ 14,837,209	2.8%	1.00%	1.8%	\$ 9,619,995	
<b>Diversifying Strategies</b>	<b>\$ 124,772,662</b>	<b>13.8%</b>	<b>23.00%</b>	<b>-9.2%</b>	<b>\$ (83,693,322)</b>	<b>\$ 79,373,512</b>	<b>15.2%</b>	<b>23.00%</b>	<b>-7.8%</b>	<b>\$ (40,622,400)</b>	
Real Return	\$ 73,977,340	8.2%	15.00%	-6.8%	\$ (61,978,736)	\$ 44,031,167	8.4%	15.00%	-6.6%	\$ (34,227,037)	
Real Estate	\$ 28,334,183	3.1%	5.00%	-1.9%	\$ (16,984,509)	\$ 20,776,058	4.0%	5.00%	-1.0%	\$ (5,310,010)	
Abs Ret / Opportunistic	\$ 22,461,139	2.5%	3.00%	-0.5%	\$ (4,730,077)	\$ 14,566,287	2.8%	3.00%	-0.2%	\$ (1,085,353)	
Miscellaneous	\$ (33,386)	0.0%	0.00%	0.0%	\$ (33,386)	\$ (19,536)	0.0%	0.00%	0.0%	\$ (19,536)	
<b>TOTAL PORTFOLIO</b>	<b>\$ 906,373,843</b>					<b>\$ 521,721,358</b>					\$ 17,731,985

Category	CERS - INS					CERSH - INS				
	Market Value	Actual	Target	Diff	Market Diff	Market Value	Actual	Target	Diff	Market Diff
<b>Growth</b>	<b>\$1,597,428,359</b>	<b>65.6%</b>	<b>62.50%</b>	<b>3.1%</b>	<b>\$ 74,328,101</b>	<b>\$864,060,578</b>	<b>66.2%</b>	<b>62.50%</b>	<b>3.7%</b>	<b>\$ 48,597,566</b>
US Equity	\$ 458,145,402	18.8%	18.75%	0.0%	\$ 1,215,324	\$ 244,840,364	18.8%	18.75%	0.0%	\$ 201,460
Non-US Equity	\$ 501,752,802	20.6%	18.75%	1.8%	\$ 44,822,725	\$ 271,921,913	20.8%	18.75%	2.1%	\$ 27,283,009
Private Equity	\$ 277,461,908	11.4%	10.00%	1.4%	\$ 33,765,867	\$ 156,161,906	12.0%	10.00%	2.0%	\$ 25,687,824
High Yield/Specialty Credit	\$ 360,068,248	14.8%	15.00%	-0.2%	\$ (5,475,814)	\$ 191,136,395	14.6%	15.00%	-0.4%	\$ (4,574,727)
<b>Liquidity</b>	<b>\$474,119,447</b>	<b>19.5%</b>	<b>14.50%</b>	<b>5.0%</b>	<b>\$ 120,760,187</b>	<b>\$245,916,676</b>	<b>18.8%</b>	<b>14.50%</b>	<b>4.3%</b>	<b>\$ 56,729,258</b>
Core Fixed Income	\$ 375,626,815	15.4%	13.50%	1.9%	\$ 46,637,160	\$ 201,255,319	15.4%	13.50%	1.9%	\$ 25,115,308
Cash	\$ 98,492,632	4.0%	1.00%	3.0%	\$ 74,123,027	\$ 44,661,357	3.4%	1.00%	2.4%	\$ 31,613,949
<b>Diversifying Strategies</b>	<b>\$ 365,503,341</b>	<b>15.0%</b>	<b>23.00%</b>	<b>-8.0%</b>	<b>\$ (194,997,554)</b>	<b>\$ 194,812,288</b>	<b>14.9%</b>	<b>23.00%</b>	<b>-8.1%</b>	<b>\$ (105,278,100)</b>
Real Return	\$ 211,910,893	8.7%	15.00%	-6.3%	\$ (153,633,169)	\$ 110,254,212	8.5%	15.00%	-6.5%	\$ (85,456,910)
Real Estate	\$ 90,174,340	3.7%	5.00%	-1.3%	\$ (31,673,680)	\$ 49,382,967	3.8%	5.00%	-1.2%	\$ (15,854,074)
Abs Ret / Opportunistic	\$ 63,418,108	2.6%	3.00%	-0.4%	\$ (9,690,705)	\$ 35,175,109	2.7%	3.00%	-0.3%	\$ (3,967,116)
Miscellaneous	\$ (90,734)	0.0%	0.00%	0.0%	\$ (90,734)	\$ (48,724)	0.0%	0.00%	0.0%	\$ (48,724)
<b>TOTAL PORTFOLIO</b>	<b>\$ 2,436,960,413</b>					<b>\$ 1,304,740,818</b>				

Category	SPRS - INS					INSURANCE TOTAL FUND				
	Market Value	Actual	Target	Diff	Market Diff	Market Value	Actual	Target	Diff	Market Diff
<b>Growth</b>	<b>\$131,304,527</b>	<b>66.9%</b>	<b>62.50%</b>	<b>4.4%</b>	<b>\$ 8,722,855</b>	<b>\$ 3,520,096,888</b>	<b>65.6%</b>	<b>62.5%</b>	<b>3.1%</b>	<b>\$ 166,392,447</b>
US Equity	\$ 37,372,266	19.1%	18.75%	0.3%	\$ 597,765	\$ 1,024,690,195	19.1%	18.75%	0.3%	\$ 18,578,863
Non-US Equity	\$ 41,038,829	20.9%	18.75%	2.2%	\$ 4,264,327	\$ 1,123,970,820	20.9%	18.75%	2.2%	\$ 117,859,488
Private Equity	\$ 23,596,833	12.0%	10.00%	2.0%	\$ 3,983,766	\$ 554,998,634	10.3%	10.0%	0.3%	\$ 18,405,923
High Yield/Specialty Credit	\$ 29,296,599	14.9%	15.00%	-0.1%	\$ (123,002)	\$ 816,437,239	15.2%	15.0%	0.2%	\$ 11,548,173
<b>Liquidity</b>	<b>\$36,167,223</b>	<b>18.4%</b>	<b>14.50%</b>	<b>3.9%</b>	<b>\$ 7,728,275</b>	<b>\$ 1,052,901,868</b>	<b>19.6%</b>	<b>14.5%</b>	<b>5.1%</b>	<b>\$ 274,842,438</b>
Core Fixed Income	\$ 29,969,274	15.3%	13.50%	1.8%	\$ 3,491,633	\$ 825,072,877	15.4%	13.5%	1.9%	\$ 100,672,718
Cash	\$ 6,197,948	3.2%	1.00%	2.2%	\$ 4,236,642	\$ 227,828,991	4.2%	1.0%	3.2%	\$ 174,169,720
<b>Diversifying Strategies</b>	<b>\$ 28,666,248</b>	<b>14.6%</b>	<b>23.00%</b>	<b>-8.4%</b>	<b>\$ (16,443,807)</b>	<b>\$ 793,128,051</b>	<b>14.8%</b>	<b>23.0%</b>	<b>-8.2%</b>	<b>\$ (441,035,184)</b>
Real Return	\$ 15,301,953	7.8%	15.00%	-7.2%	\$ (14,117,648)	\$ 455,475,565	8.5%	15.0%	-6.5%	\$ (349,413,500)
Real Estate	\$ 7,931,183	4.0%	5.00%	-1.0%	\$ (1,875,351)	\$ 196,598,732	3.7%	5.0%	-1.3%	\$ (71,697,624)
Abs Ret / Opportunistic	\$ 5,433,111	2.8%	3.00%	-0.2%	\$ (450,809)	\$ 141,053,754	2.6%	3.0%	-0.4%	\$ (19,924,060)
Miscellaneous	\$ (7,323)	0.0%	0.00%	0.0%	\$ (7,323)	\$ (199,702)	0.0%	0.0%	0.0%	\$ (199,702)
<b>TOTAL PORTFOLIO</b>	<b>\$ 196,130,674</b>					<b>\$ 5,365,927,105</b>				



## Performance

Recently, performance has been below our benchmarks. In order to determine the source, I found that BNY had been using incorrect plan allocations for several of our plans. BNY has been instructed to correct these errors. Once complete, relative performance can be restated if desired. (It's important to note that these errors did **NOT** affect the actual plan performance marks. They were simply errors in the various weights of assets classes for several plans.)

We will also be making a change to the Fixed Income benchmarks for each plan. Prior to our establishment of 2 separate pools of fixed income assets (Core and Specialty Finance / High Yield), all plans used a simple 50%/50% blend of the Barclays Bloomberg US Universal Index and the Barclay's Bloomberg US High Yield Index. Late last year we established our Core Fixed Income allocation, and hired Loomis Salyes and Lord Abbett to complete our Core allocation along with our existing NISA mandate. The benchmarks for these mandates are the Barclay's US Aggregate (NISA), the Barclay's Bloomberg US Intermediate Aggregate (Loomis), and the Barclay's Bloomberg 1-3yr US Credit Index (Lord Abbett). Since the Lord Abbett and Loomis benchmarks are a subset of the US Aggregate, we are planning to change the benchmark for the Core Allocation to the Barclay's Bloomberg US Aggregate.

For the Specialty Finance / High Yield allocation, we believe that the best benchmark would be a 50%/50% blend of the Barclay's Bloomberg US High Yield Index, and the S&P LSTA Leveraged Loan Index. As we continue to build out this allocation, I anticipate that roughly 50% of these assets will be in floating rate securities, so the Leveraged Loan Index is a much better representation of the risk and return potential of these mandates. Additionally, since we funded the last portion of the Core allocation at the beginning of the year, I would like to ask BNY to make these changes retroactive to January 1<sup>st</sup>, 2019.

## March 2019 Performance

Performance: PENSION (Net of Fees)					
	Mar-19	FYTD	1Yr	3Yr	5Yr
<b>Total Pension Fund</b>	<b>0.61%</b>	<b>2.92%</b>	<b>3.73%</b>	<b>8.70%</b>	<b>5.91%</b>
<i>Allocation Index</i>	0.82%	3.38%	4.09%	8.78%	6.06%
<i>Value Add</i>	<b>-0.21%</b>	<b>-0.46%</b>	<b>-0.36%</b>	<b>-0.08%</b>	<b>-0.15%</b>
<i>IPS Benchmark</i>	0.84%	3.52%	4.46%		
<i>Value Add</i>	<b>-0.23%</b>	<b>-0.60%</b>	<b>-0.73%</b>		
<b>KERS</b>	<b>0.36%</b>	<b>3.07%</b>	<b>3.75%</b>	<b>7.95%</b>	<b>5.49%</b>
<i>Allocation Index</i>	0.95%	3.64%	4.38%	8.25%	5.74%
<i>Value Add</i>	<b>-0.59%</b>	<b>-0.57%</b>	<b>-0.63%</b>	<b>-0.30%</b>	<b>-0.25%</b>
<i>IPS Benchmark</i>	0.97%	3.57%	4.43%		
<i>Value Add</i>	<b>-0.61%</b>	<b>-0.50%</b>	<b>-0.68%</b>		
<i>Assumed Rate of Return</i>	0.43%	3.91%	5.25%		
<i>Value Add</i>	<b>-0.07%</b>	<b>-0.84%</b>	<b>-1.50%</b>		

<b>KERS-HAZ</b>	<b>0.61%</b>	<b>2.81%</b>	<b>3.61%</b>	<b>8.67%</b>	<b>5.93%</b>
Allocation Index	0.79%	3.34%	4.06%	8.93%	5.94%
Value Add	<b>-0.18%</b>	<b>-0.53%</b>	<b>-0.45%</b>	<b>-0.26%</b>	<b>-0.01%</b>
IPS Benchmark	0.58%	3.71%	4.66%		
Value Add	<b>0.03%</b>	<b>-0.90%</b>	<b>-1.05%</b>		
Assumed Rate of Return	0.51%	4.65%	6.25%		
Value Add	<b>0.10%</b>	<b>-1.84%</b>	<b>-2.64%</b>		
<b>CERS</b>	<b>0.66%</b>	<b>2.83%</b>	<b>3.65%</b>	<b>8.84%</b>	<b>5.97%</b>
Allocation Index	0.79%	3.34%	4.06%	8.96%	5.93%
Value Add	<b>-0.13%</b>	<b>-0.51%</b>	<b>-0.41%</b>	<b>-0.12%</b>	<b>0.04%</b>
IPS Benchmark	0.58%	3.71%	4.66%		
Value Add	<b>0.08%</b>	<b>-0.88%</b>	<b>-1.01%</b>		
Assumed Rate of Return	0.51%	4.65%	6.25%		
Value Add	<b>0.15%</b>	<b>-1.82%</b>	<b>-2.60%</b>		
<b>CERS-HAZ</b>	<b>0.68%</b>	<b>2.85%</b>	<b>3.70%</b>	<b>8.82%</b>	<b>6.01%</b>
Allocation Index	0.79%	3.34%	4.06%	8.95%	5.93%
Value Add	<b>-0.11%</b>	<b>-0.49%</b>	<b>-0.36%</b>	<b>-0.13%</b>	<b>0.08%</b>
IPS Benchmark	0.58%	3.71%	4.66%		
Value Add	<b>0.10%</b>	<b>-0.86%</b>	<b>-0.96%</b>		
Assumed Rate of Return	0.51%	4.65%	6.25%		
Value Add	<b>0.17%</b>	<b>-1.80%</b>	<b>-2.55%</b>		
<b>SPRS</b>	<b>0.65%</b>	<b>2.97%</b>	<b>3.65%</b>	<b>8.12%</b>	<b>5.32%</b>
Allocation Index	0.95%	3.53%	4.20%	8.50%	5.70%
Value Add	<b>-0.30%</b>	<b>-0.56%</b>	<b>-0.55%</b>	<b>-0.38%</b>	<b>-0.38%</b>
IPS Benchmark	0.97%	3.53%	4.43%		
Value Add	<b>-0.32%</b>	<b>-0.56%</b>	<b>-0.78%</b>		
Assumed Rate of Return	0.43%	3.91%	5.25%		
Value Add	<b>0.22%</b>	<b>-0.94%</b>	<b>-1.60%</b>		

<b>Performance: INSURANCE (Net of Fees)</b>					
	<b>Mar-19</b>	<b>FYTD</b>	<b>1Yr</b>	<b>3Yr</b>	<b>5Yr</b>
<b>Total Insurance Fund</b>	<b>0.71%</b>	<b>2.77%</b>	<b>3.75%</b>	<b>8.93%</b>	<b>6.07%</b>
<i>Allocation Index</i>	0.78%	3.31%	4.23%	9.16%	6.15%
<i>Value Add</i>	<b>-0.07%</b>	<b>-0.54%</b>	<b>-0.48%</b>	<b>-0.23%</b>	<b>-0.08%</b>
<i>IPS Benchmark</i>	0.78%	3.60%	4.76%		
<i>Value Add</i>	<b>-0.07%</b>	<b>-0.83%</b>	<b>-1.01%</b>		
<b>KERS-INS</b>	<b>0.65%</b>	<b>2.20%</b>	<b>2.89%</b>	<b>8.37%</b>	<b>5.57%</b>
<i>Allocation Index</i>	0.78%	3.31%	4.23%	9.16%	6.15%
<i>Value Add</i>	<b>-0.13%</b>	<b>-1.11%</b>	<b>-1.34%</b>	<b>-0.79%</b>	<b>-0.58%</b>
<i>IPS Benchmark</i>	0.78%	3.60%	4.76%		
<i>Value Add</i>	<b>-0.13%</b>	<b>-1.40%</b>	<b>-1.87%</b>		
<i>Assumed Rate of Return</i>	0.51%	4.65%	6.25%		
<i>Value Add</i>	<b>0.14%</b>	<b>-2.45%</b>	<b>-3.36%</b>		
<b>KERSH-INS</b>	<b>0.70%</b>	<b>2.71%</b>	<b>3.64%</b>	<b>8.87%</b>	<b>5.99%</b>
<i>Allocation Index</i>	0.78%	3.31%	4.23%	9.16%	6.15%
<i>Value Add</i>	<b>-0.08%</b>	<b>-0.60%</b>	<b>-0.59%</b>	<b>-0.29%</b>	<b>-0.16%</b>
<i>IPS Benchmark</i>	0.78%	3.60%	4.76%		
<i>Value Add</i>	<b>-0.08%</b>	<b>-0.89%</b>	<b>-1.12%</b>		
<i>Assumed Rate of Return</i>	0.51%	4.65%	6.25%		
<i>Value Add</i>	<b>0.19%</b>	<b>-1.94%</b>	<b>-2.61%</b>		
<b>CERS-INS</b>	<b>0.73%</b>	<b>2.83%</b>	<b>3.86%</b>	<b>9.00%</b>	<b>6.14%</b>
<i>Allocation Index</i>	0.78%	3.31%	4.23%	9.16%	6.15%
<i>Value Add</i>	<b>-0.05%</b>	<b>-0.48%</b>	<b>-0.37%</b>	<b>-0.16%</b>	<b>-0.01%</b>
<i>IPS Benchmark</i>	<b>0.78%</b>	<b>3.60%</b>	<b>4.75%</b>		
<i>Value Add</i>	<b>-0.05%</b>	<b>-0.77%</b>	<b>-0.89%</b>		
<i>Assumed Rate of Return</i>	<b>0.51%</b>	<b>4.65%</b>	<b>6.25%</b>		
<i>Value Add</i>	<b>0.22%</b>	<b>-1.82%</b>	<b>-2.39%</b>		
<b>CERSH-INS</b>	<b>0.73%</b>	<b>2.87%</b>	<b>3.92%</b>	<b>9.05%</b>	<b>6.20%</b>
<i>Allocation Index</i>	0.78%	3.31%	4.23%	9.16%	6.15%
<i>Value Add</i>	<b>-0.05%</b>	<b>-0.44%</b>	<b>-0.31%</b>	<b>-0.11%</b>	<b>0.05%</b>
<i>IPS Benchmark</i>	<b>0.78%</b>	<b>3.60%</b>	<b>4.75%</b>		
<i>Value Add</i>	<b>-0.05%</b>	<b>-0.73%</b>	<b>-0.83%</b>		
<i>Assumed Rate of Return</i>	<b>0.51%</b>	<b>4.65%</b>	<b>6.25%</b>		
<i>Value Add</i>	<b>0.22%</b>	<b>-1.78%</b>	<b>-2.33%</b>		
<b>SPRS-INS</b>	<b>0.67%</b>	<b>2.83%</b>	<b>3.86%</b>	<b>9.04%</b>	<b>6.16%</b>
<i>Allocation Index</i>	0.78%	3.31%	4.23%	9.16%	6.15%
<i>Value Add</i>	<b>-0.11%</b>	<b>-0.48%</b>	<b>-0.37%</b>	<b>-0.12%</b>	<b>0.01%</b>
<i>IPS Benchmark</i>	<b>0.78%</b>	<b>3.60%</b>	<b>4.75%</b>		
<i>Value Add</i>	<b>-0.11%</b>	<b>-0.77%</b>	<b>-0.89%</b>		
<i>Assumed Rate of Return</i>	<b>0.51%</b>	<b>4.65%</b>	<b>6.25%</b>		
<i>Value Add</i>	<b>0.16%</b>	<b>-1.82%</b>	<b>-2.39%</b>		

### **Investment Guideline Waivers**

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

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



## KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

Perimeter Park West • 1260 Louisville Road • Frankfort, Kentucky 40601  
kyret.ky.gov • Phone: 502-696-8800 • Fax: 502-696-8822



To: Kentucky Retirement Systems Board of Trustees

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

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

Date: May 16, 2019

Subject: May 2, 2019 Audit Committee Meeting

---

The Audit Committee held a regularly scheduled meeting on May 2, 2019. The purpose of the meeting was to review and discuss the following items:

### **Items to be presented to the Board (required Board action in bold, red font)**

1. Quarterly financial statements (unaudited), including administrative expenses, for the quarter ended March 31, 2019 are included for your review.
2. A review of cash flows for all five pension and insurance plans is included for your review.
3. There are 13 requests for Hazardous Position Classifications. **Audit Committee approved all requested Hazardous Duty positions.**

**RECOMMENDATION: Ratify the actions taken by the Audit Committee.**

### **Other Informational Items Discussed – No Board Action Required**

1. The APA has released the GASB 68 and 75 Proportionate Share Audits on May 2, 2019.
2. Outstanding invoices as of March 31, 2019 totaled \$14,944,191. The largest outstanding amounts related to pension spiking and standard sick leave. Kentucky State Police have the largest outstanding balance (\$5,966,047).
3. For the 1st quarter of calendar year 2019, there was one disclosure affecting one member (email sent to wrong member). There were no external disclosures.
4. Preliminary work for the fiscal year ended 6/30/2019 financial audit will likely begin in June. Dean Dorton will be performing this audit. The APA is continuing their work on a Special Audit. KRS is responding to all questions and requests for documents. No findings have been communicated to KRS at this time and no estimated completion date has been provided.
5. Statewide Single Audit Volume I (expenditures of federal awards) was released on February 6, 2019 and Volume II (internal controls over financial reporting) was released

on March 25, 2019. KRS is not included in these audits since component units are excluded from the Statewide Single Audit.

6. The Division of Internal Audit Administration spent \$271,119 as of March 31, 2019, which is 69% of the Division's budget.
7. Currently, 12 active cases received via the anonymous tip line are being investigated. This includes one new case. No cases have been closed since the last Board meeting.
8. No issues related to non-compliance with investments were presented.
9. Annual Auditor Independence Statements were presented. No independence issues were noted.
10. At this time, the Division of Internal Audit Administration is working on ten projects. Three audits and three investment reviews have been completed during the fiscal year.

Attachment

**REPORT OF THE AUDIT OF THE  
SCHEDULE OF EMPLOYER ALLOCATIONS AND  
SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS  
AMOUNTS BY EMPLOYER  
FOR THE KENTUCKY RETIREMENT SYSTEMS**

7.1

**For The Fiscal Year Ended  
June 30, 2018**



**MIKE HARMON  
AUDITOR OF PUBLIC ACCOUNTS  
[www.auditor.ky.gov](http://www.auditor.ky.gov)**

**209 ST. CLAIR STREET  
FRANKFORT, KY 40601-1817  
TELEPHONE (502) 564-5841**

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**7.1**

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**MIKE HARMON**  
**AUDITOR OF PUBLIC ACCOUNTS**

Board of Trustees  
Kentucky Retirement Systems  
Frankfort, Kentucky

**7.1**

Independent Auditor's Report

We have audited the accompanying schedule of employer allocations of the Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Insurance Fund and County Employees Retirement System (CERS) Insurance Fund as of and for the year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net Other Postemployment Benefits (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the KERS and CERS Insurance Funds as of and for the year ended June 30, 2018, and the related notes.

***Management's Responsibility for the Schedules***

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

***Auditor's Responsibility***

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by



Board of Trustees  
Kentucky Retirement Systems

employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

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

***Opinions***

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities for the KERS and CERS Insurance Funds as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the KRS as of and for the year ended June 30, 2018, and our report thereon, dated November 29, 2018, expressed an unmodified opinion on those financial statements.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2019 on our consideration of the KRS' internal control over the preparation of these Schedules and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KRS' internal control over financial reporting and compliance.

***Restriction on Use***

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

Respectfully submitted,

Mike Harmon  
Auditor of Public Accounts

May 2, 2019

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As of and for the Fiscal Year Ended June 30, 2018**

**Kentucky Employees Retirement System (Non-Hazardous)**

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

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
014A	BRECKINRIDGE CO ATTORNEY	\$ 8,139	0.006331%
024A	CHRISTIAN COUNTY ATTORNEY	1,904	0.001481%
031A	EDMONSON COUNTY ATTORNEY	3,417	0.002658%
060A	KNOTT COUNTY ATTORNEY	8,081	0.006286%
071A	LOGAN COUNTY ATTORNEY	8,419	0.006549%
086A	MONROE CO ATTORNEY	2,331	0.001813%
10005	LEGS GENERAL ASSEMBLY	130,666	0.101642%
10010	LEGS LEGISLATIVE RES COMM	1,630,690	1.268468%
116A	WAYNE COUNTY ATTORNEY	10,445	0.008125%
1430	EASTERN KY UNIV	1,863,531	1.449589%
1433	KET FOUNDATION	144,184	0.112157%
1434	KY BAR ASSOCIATION	196,721	0.153024%
1435	CHILD WATCH ADVOCACY CTR	16,970	0.013201%
1436	PURCHASE AREA SACAC	50,647	0.039397%
1437	SANCTUARY INC	55,196	0.042935%
1438	O A S I S	51,481	0.040046%
1439	BARREN RIVER CHILD ADVOCA	15,200	0.011824%
1440	MOREHEAD STATE UNIVERSITY	680,612	0.529429%
1445	MURRAY STATE UNIV	1,142,681	0.888860%
1450	NORTHERN KY UNIVERSITY	2,959,584	2.302178%
1451	SILVERLEAF	28,942	0.022513%
1452	SPRINGHAVEN INC	32,096	0.024967%
1453	SAFE HARBOR	55,540	0.043203%
1454	D.O.V.E.S.	29,252	0.022754%
1455	GATEWAY CHILD ADVOCACY	3,456	0.002688%
1456	JUDI'S PLACE FOR KIDS, INC.	25,264	0.019652%
1457	KY RIVER CHILD ADVOCACY	7,266	0.005652%
1458	BLUEGRASS RAPE CRISIS CTR	58,862	0.045787%
1459	NURSING HOME OMBUDSMAN	20,923	0.016275%
1465	WESTERN KENTUCKY UNIV	1,615,676	1.256789%
1480	KASAP	36,526	0.028412%
1481	KDVA	62,175	0.048364%
1483	PENNYRILE CHILD ADV CTR	13,245	0.010303%
1484	BUFFALO TR CHILD ADV INC	8,019	0.006238%
1485	CUMBERLAND V C A CENTER	19,311	0.015021%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
1486	LAKE CUMB CHILD ADV CTR	14,954	0.011632%
1487	B.R.A.S.S.	60,862	0.047343%
1488	WOMEN AWARE	19,875	0.015460%
1489	BETHANY HOUSE ABUSE SHELTR	39,707	0.030887%
1490	HOPE HARBOR INC	31,078	0.024175%
1491	CHILD ADV CTR OF GRN RVR	13,571	0.010556%
1492	CSG HEADQUARTERS	348,026	0.270720%
1994	KY HIGHER ED STUD LN CORP	1,091,820	0.849297%
20020	JUDL JUDICIAL RET SYSTEM	14,769	0.011489%
20025	JUDL ADM OFF OF THE COURT	4,445,887	3.458332%
3022	LEX FAYETTE CO HLTH DEPT	547,154	0.425616%
3023	LAKE CUMBERLAND DISTRICT	518,990	0.403708%
3024	WEDCO DIST HEALTH DEPT	259,737	0.202043%
3025	NORTHERN KY DIST HLTH DEP	563,006	0.437947%
3026	BARREN RVR DIST HLTH DEPT	514,806	0.400454%
3027	GREEN RVR DIST HLTH DEPT	551,016	0.428620%
3028	LINCOLN TRL DIST HLTH DEP	311,908	0.242624%
3029	PURCHASE DIST HLTH DEPT	183,478	0.142723%
3030	MERCER CO HEALTH DEPT	58,147	0.045231%
3031	CUMBERLAND VLY DIST HEALT	268,491	0.208851%
3033	KY RIVER DIST HEALTH DEPT	328,295	0.255372%
3034	BOURBON CO HEALTH CENTER	48,170	0.037470%
3035	CLARK CO HEALTH DEPT	186,038	0.144714%
3036	GATEWAY DIST HEALTH DEPT	161,999	0.126014%
3037	BOYLE CO HEALTH DEPT	48,147	0.037452%
3038	PIKE CO HEALTH DEPT	189,646	0.147521%
3039	FLOYD CO HEALTH CENTER	103,202	0.080278%
3040	MARTIN CO HEALTH DEPT	41,925	0.032613%
3042	BUFFALO TRACE HEALTH DEPT	70,091	0.054522%
3044	N CENTRAL DIST HLTH DEPT	135,067	0.105065%
3045	PENNYRILE DIST HLTH DEPT	144,532	0.112428%
3047	BREATHITT CO HEALTH DEPT	129,479	0.100718%
3048	GREENUP CO HLTH DEPT	90,632	0.070500%
3049	WHITLEY CO HEALTH DEPT	194,337	0.151170%
3050	LAUREL CO HEALTH DEPT	97,218	0.075623%
3051	KNOX CO HEALTH DEPT	183,384	0.142649%
3052	MONROE CO HEALTH DEPT	31,363	0.024396%
3053	BULLITT CO HEALTH DEPT	108,883	0.084697%
3054	THREE RIVERS DIST HLTH	184,056	0.143172%
3055	ESTILL CO HEALTH DEPT	44,391	0.034530%
3056	OLDHAM CO HEALTH DEPT	81,345	0.063276%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
3057	LEWIS CO HEALTH DEPT	47,333	0.036819%
3058	FLEMING CO HEALTH DEP	32,222	0.025064%
3059	JESSAMINE CO HEALTH DEPT	92,925	0.072284%
3060	POWELL CO HEALTH DEPT	21,016	0.016348%
3061	ANDERSON CO HEALTH DEPT	34,136	0.026553%
3062	MADISON CO HEALTH DEP	345,985	0.269132%
3064	JOHNSON CO HEALTH DEPT	112,727	0.087687%
3065	MAGOFFIN CO HEALTH DEPT	45,814	0.035637%
3066	ALLEN CO HEALTH DEPT	70,726	0.055016%
3067	FRANKLIN CO HEALTH DEPT	220,182	0.171273%
3068	LINCOLN CO HEALTH DEPT	40,371	0.031403%
3069	WOODFORD CO HEALTH DEPT	47,857	0.037227%
3072	MUHLENBERG CO.HEALTH DEPT	69,956	0.054417%
3073	MARSHALL CO HEALTH DEPT	135,942	0.105746%
3074	CHRISTIAN CO HEALTH DEPT	122,464	0.095261%
3075	HOPKINS CO HEALTH DEPT	126,751	0.098596%
3076	TODD CO HEALTH DEPT	44,920	0.034942%
3077	BRACKEN CO HEALTH DEPT	28,575	0.022228%
3078	MONTGOMERY CO HEALTH DEPT	137,802	0.107193%
3079	GARRARD COUNTY HEALTH DPT	35,740	0.027801%
3080	BRECKINRIDGE CO HEALTH BD	44,949	0.034964%
3081	ASHLAND BOYD CO HEALTH DP	106,593	0.082916%
3082	LAWRENCE CO HEALTH DEPT	63,983	0.049771%
3083	GRAVES CO HEALTH CENTER	87,707	0.068225%
3084	CALLOWAY CO HEALTH DEPT	52,705	0.040997%
3085	BELL CO HEALTH DEPT	95,687	0.074432%
3086	GRAYSON COUNTY HEALTH DEPT	42,958	0.033416%
3087	HARLAN CO HEALTH DEPT	87,144	0.067787%
3088	CARTER CO HEALTH DEPT	34,854	0.027112%
31030	UNIFIED PROSECUTORIAL SYS	4,206,124	3.271827%
31035	DEPT OF AGRICULTURE	753,218	0.585907%
31040	ATTORNEY GENERALS OFFICE	726,820	0.565373%
31045	AUDITOR OF PUBLIC ACCOUNT	570,292	0.443614%
31066	REGISTRY OF ELECTION	53,649	0.041732%
31070	GOVERNORS OFFICE	156,123	0.121443%
31074	DEPT OF VETERANS AFFAIRS	2,408,609	1.873590%
31076	MILITARY AFFAIRS COMM	9,381	0.007297%
31082	KY INFRASTRUCTURE	44,221	0.034398%
31085	LT GOVERNORS OFFICE	32,876	0.025574%
31089	AGRICULTURAL DEVELOP BD	53,497	0.041614%
31094	OFF OF HOMELAND SECURITY	60,543	0.047095%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
31095	DEPT MILITARY AFFAIRS	1,519,396	1.181896%
31110	OFF OF SECRETARY TO CABIN	13,704	0.010660%
31112	GOV OFF LOCAL DEVELOPMENT	187,035	0.145490%
31120	SECRETARY OF STATE	117,904	0.091714%
31125	STATE TREASURERS OFFICE	113,342	0.088166%
31135	EARLY CHILDHOOD ADVISORY COUNCIL	24,000	0.018669%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	6,358	0.004946%
31137	KY COMM NETWORK AUTH	61,770	0.048049%
31150	BOARD OF ACCOUNTANCY	18,523	0.014408%
31165	BOARD OF BARBERING	8,815	0.006857%
31170	BOARD OF CHIROPRACTIC EXM	10,233	0.007960%
31180	BOARD OF DENTISTRY	16,509	0.012842%
31185	BOARD OF ELECTIONS	39,404	0.030651%
31190	BRD OF EMBALMERS/FUN DIR	13,553	0.010542%
31200	BOARD OF EXM ARCHITECTS	15,711	0.012221%
31205	KY LANDSCAPE ARCH REG BD	2,067	0.001608%
31215	BD EXAMINERS OF SOCIAL WK	10,853	0.008442%
31225	BD OF HAIRDRESSERS/CSMTG	39,326	0.030590%
31245	BD OF MEDICAL LICENSURE	58,115	0.045206%
31250	BOARD OF NURSING	217,139	0.168906%
31260	BOARD OF OPTOMETRIC EXM	6,030	0.004691%
31263	KY RESPIRATORY CARE BD	7,337	0.005707%
31268	PERSONNEL BOARD	25,936	0.020175%
31270	KY BOARD OF PHARMACY	82,808	0.064414%
31275	BD OF PHYSICAL THERAPY	8,978	0.006983%
31290	BD OF PROF ENGINEERS & LA	44,476	0.034596%
31345	SCHOOL FAC CONSTR COMM	14,768	0.011488%
31354	EXECUTIVE BRANCH ETH COMM	21,949	0.017073%
31370	COMMISSION ON HUMAN RIGHT	78,629	0.061163%
31400	COMMISSION ON WOMEN	7,947	0.006182%
31415	KY COUNCIL POSTSEC EDUCAT	227,818	0.177214%
31765	OFFICE OF STATE BUD DIREC	125,442	0.097578%
35605	TRAN OFF OF THE SECRETARY	278,086	0.216315%
35607	TRAN OFFICE OF LEGAL SVC	182,769	0.142171%
35609	DIVISION OF FACILITY MANA	143,839	0.111889%
35615	TRAN DEPT OF AVIATION	96,195	0.074827%
35616	TRAN OFFICE OF PERSONNEL	142,030	0.110481%
35617	OFFICE OF INFORMAT TECHNO	174,999	0.136127%
35618	OFFICE OF AUDITS	149,246	0.116094%
35619	DOT PAYROLL DIVISION	63,805	0.049632%
35625	TRAN DEPT OF HIGHWAYS	14,855,586	11.555748%

The accompanying notes are an integral part of the schedules.



**Kentucky Retirement Systems  
Schedule A - Schedule Of Employer Allocations  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)**

**Kentucky Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
35628	TRAN DEPT OF INTERGOV PRO	51,824	0.040313%
35630	TRAN DEPT OF VEH REGULATE	590,049	0.458983%
36635	CAB FOR ECONOMIC DEVELOPMENT	373,761	0.290738%
3801	KENTUCKY STATE UNIVERSITY	292,686	0.227672%
39075	KHEAA DIV OF FINANCIAL AF	88,978	0.069214%
39079	COMMONWEALTH OF TECHNOL	1,686,670	1.312013%
39084	KY RIVER AUTHORITY	29,283	0.022779%
39103	OFFICE OF PVA'S	2,427,707	1.888446%
39130	DEPT OF REVENUE	2,968,092	2.308797%
39750	OFFICE OF SECRETARY	452,999	0.352376%
39757	FIN OFFICE OF INSP GENERAL	44,067	0.034279%
39758	OFF OF THE CONTROLLER	294,580	0.229146%
39785	DEPT FACILITIES SUPP SVCS	824,653	0.641475%
50235	KY STATE FAIR BOARD	690,124	0.536829%
50410	COMM KY HERITAGE COUNCIL	65,979	0.051323%
50529	KY ARTS COUNCIL	54,184	0.042148%
50550	KY HISTORICAL SOCIETY	160,343	0.124726%
50660	DEPT OF FISH & WILDLIFE	1,227,804	0.955074%
50665	COMM KY HORSE PARK	218,669	0.170097%
50670	DEPT OF PARKS	2,004,343	1.559123%
50850	COMM OFFICE OF SECRETARY	132,353	0.102954%
50852	KY ARTISANS CTR AT BEREA	43,072	0.033504%
50860	DEPT OF TOURISM	109,805	0.085414%
51183	EDUC PROF STANDARDS BD	48,263	0.037542%
51340	KY COMM DEAF/HARD OF HEAR	45,378	0.035299%
51407	KY ENVIRONMENTAL EDUC COU	6,646	0.005170%
51530	EDUC OFFICE OF SECRETARY	330,304	0.256935%
51531	DEPT WORKFORCE INVESTMENT	1,649,345	1.282980%
51532	KY COMM ON PROPRIETARY ED	6,181	0.004808%
51540	EDUC DEPT OF EDUCATION	852,628	0.663235%
51545	KY EDUCATIONAL TV AUTHOR	497,015	0.386614%
51555	KY DEPT LIBRARY & ARCHIVE	228,640	0.177852%
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	32,492	0.025275%
53721	H&FS OFF OF THE SECRETARY	1,383,546	1.076222%
53723	OFFICE INSPECTOR GENERAL	886,917	0.689908%
53724	OFFICE OF HEALTH POLICY	38,223	0.029733%
53725	DEPT OF AGING/INDEP LIVIN	524,310	0.407846%
53727	DEPT FOR INCOME SUPPORT	1,423,711	1.107465%
53728	DEPT FOR PUBLIC HEALTH	1,420,548	1.105005%
53729	OFF HUMAN RESOURCE MANAGE	1,676,780	1.304321%
53730	SERVE KY	61,265	0.047656%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
53736	H&FS DEPT FOR COMM BASE S	14,326,237	11.143982%
53739	HEALTH DATA AND ANAYTICS	5,457	0.004245%
53746	DEPT FOR MEDICAID SERVICE	638,798	0.496903%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	524,428	0.407938%
54500	J&PS OFF OF SECRETARY	483,492	0.376095%
54515	DEPT OF PUBLIC ADVOCACY	2,058,004	1.600864%
54520	J&PS DEPT OF KY STATE POL	2,508,820	1.951542%
54523	J&PS OF JUVENILE JUSTICE	3,833,909	2.982291%
54525	DEPT OF CRIMINAL JUST TRN	541,419	0.421155%
54527	J&PS DEPT OF CORRECTIONS	1,122,930	0.873496%
5470	KCTCS	1,850,537	1.439482%
55790	OFFICE OF THE SECRETARY	494,459	0.384626%
55793	DEPT PERSONNEL ADMIN	154,207	0.119953%
55794	DEPT FOR EMPLOYEE INS	193,157	0.150252%
56102	OFFICE OF THE SECRETARY	273,916	0.213071%
56106	DEPT OF WRKPLACE STANDARD	406,725	0.316380%
56107	DEPT OF WORKERS CLAIMS	560,305	0.435845%
56113	KY OSH REVIEW COMMISSION	20,080	0.015620%
56114	WORKERS COMP FUNDING COMM	60,975	0.047431%
56115	GEN ADM PROG SUPP S SERVI	62,829	0.048873%
56116	OFF OF INSPCT GEN S SVCS	5,415	0.004212%
57123	KY PUBLIC SVC COMMISSION	322,061	0.250522%
57124	KY STATE NATURE PRES COMM	54,889	0.042696%
57126	OFFICE OF THE SECRETARY	172,913	0.134504%
57127	DEPT FOR ENERGY DEV & IND	74,650	0.058068%
57128	DEPT FOR NATURAL RESOURCE	1,832,348	1.425332%
57129	DEPT FOR ENVIRONM PROTECT	2,482,345	1.930948%
57139	OFFICE OF ADMINISTRATIVE SERVICES	160,203	0.124618%
58374	KY HORSE RACING AUTHORITY	170,006	0.132243%
58671	KY CLAIMS COMMISSION	43,377	0.033742%
58675	OFFICE OF THE SECRETARY	229,484	0.178509%
58676	DEPT OF INSURANCE	364,973	0.283902%
58677	OFF OF OCCUP & PROFESSION	108,715	0.084567%
58678	KY BOXING & WRESTLING AUT	3,989	0.003103%
58680	DEPT OF ALCOHOL & BEVERA	75,961	0.059088%
58681	DEPT OF CHARITABLE GAMING	95,195	0.074050%
58685	DEPT OF FINANCIAL INSTITU	410,420	0.319254%
58690	DEPT OF HOUSING & BUILD C	696,249	0.541593%
7403	ASST OF COMMONWEALTH ATTY	81,334	0.063268%
7407	KENTUCKY HOUSING CORP	1,008,760	0.784687%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
7408	FRANKLIN CO COUNCIL AGING	10,334	0.008039%
7409	MUN ELEC POW ASSOC OF KY	11,257	0.008756%
7415	HIGHSCHOOL ATHLETIC ASSOC	28,960	0.022527%
7416	KY OFFICE OF BAR ADMISSIO	16,983	0.013210%
7417	KY ASSOC OF REGIONAL PROG	10,828	0.008423%
7718	MASTER COMM BOONE CO	16,199	0.012601%
7720	MASTER COMM CAMPBELL CO	9,490	0.007382%
7724	MASTER COMM CHRISTIAN CO	3,096	0.002408%
7725	MASTER COMM CLARK CO	1,836	0.001428%
7727	MASTER COMM CLINTON/CUMBE	2,637	0.002051%
7730	MASTER COMM DAVIESS CO	9,026	0.007021%
7734	MASTER COMM FAYETTE CO	17,562	0.013661%
7740	MASTER COMM GARRARD CO	1,565	0.001217%
7741	MASTER COMM GRANT CO	7,270	0.005655%
7743	MASTER COMM GRAYSON CO	4,457	0.003467%
7747	MASTER COMM HARDIN CO	12,832	0.009982%
7750	MASTER COMMISSIONER HART COUNTY	3,364	0.002617%
7751	MASTER COMM HENDERSON CO	820	0.000638%
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%
7753	MASTER COMM HOPKINS CO	7,101	0.005524%
7756	MASTER COMM JEFF CIRCUIT	37,645	0.029283%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	8,025	0.006242%
7759	MASTER COMM KENTON CO	16,771	0.013046%
7763	MASTER COMM LAUREL CO	6,139	0.004776%
7773	MASTER COMM MCCRACKEN CO	8,824	0.006864%
7776	MASTER COMM MADISON CO	8,926	0.006943%
7782	MASTER COMM MEADE CO	6,284	0.004888%
7790	MASTER COMM NELSON CO	7,861	0.006115%
7793	MASTER COMM OLDHAM CO	7,688	0.005980%
7794	MASTER COMM OWEN CO	2,092	0.001628%
7798	MASTER COMM PIKE CO	7,108	0.005529%
7799	MASTER COMM FOR FLEMING	1,155	0.000898%
7805	MASTER COMM SCOTT CO	9,621	0.007484%
7807	MASTER COMM SIMPSON CO	3,614	0.002811%
7814	MASTER COMM WARREN CO	12,734	0.009905%
7817	LOGAN CO MASTER COM	3,288	0.002558%
7819	MASTER COMM FLOYD CO	4,457	0.003467%
7820	MASTER COMM BARREN CO	7,184	0.005588%
7821	MASTER COMM MUHLENBERG CO	5,036	0.003917%
8202	NORTHERN KY REG MHMR BD	326,495	0.253972%
8204	COMMUNICARE INC	567,538	0.441472%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
8205	ADANTA/BEHAVIORAL HLTH SR	579,264	0.450593%
8208	CUMBERLAND RIVER MHMR	1,092,350	0.849709%
8209	WESTERN KY REG MHMR ADV	327,014	0.254375%
8210	BLUEGRASS.ORG	3,375,915	2.626030%
8211	PENNYROYAL REG MHMR BD	612,950	0.476797%
8213	GREEN RVR REG MHMR BD	323,817	0.251888%
8216	COMPREHEND INC REG MHMR B	365,575	0.284370%
8220	LIFESKILLS INC	937,664	0.729382%
8221	MOUNTAIN COMP CARE CENTER	500,493	0.389320%
W002	ALLEN COUNTY ATTORNEY	7,627	0.005933%
W003	ANDERSON COUNTY ATTORNEY	1,037	0.000806%
W005	BARREN COUNTY ATTORNEY	19,325	0.015032%
W007	BELL COUNTY ATTORNEY	16,873	0.013125%
W008	BOONE COUNTY ATTORNEY	54,341	0.042270%
W011	BOYLE COUNTY ATTORNEY	530	0.000413%
W015	BULLITT COUNTY ATTORNEY	5,648	0.004393%
W021	CARROLL COUNTY ATTORNEY	6,393	0.004973%
W022	CHILD SUPPORT ENFORCEMENT	3,934	0.003060%
W023	CASEY COUNTY ATTORNEY	7,066	0.005497%
W025	CLARK COUNTY ATTORNEY	11,572	0.009001%
W028	CRITTENDEN CO ATTORNEY	3,303	0.002569%
W030	DAVISS COUNTY ATTORNEY	5,123	0.003985%
W036	FLOYD COUNTY ATTORNEY	32,136	0.024998%
W037	FRANKLIN COUNTY ATTORNEY	23,135	0.017996%
W040	GARRARD COUNTY ATTORNEY	7,581	0.005897%
W041	GRANT COUNTY CHILD SUPPOR	2,363	0.001838%
W042	GRAVES COUNTY ATTORNEY	18,113	0.014089%
W046	HANCOCK COUNTY ATTORNEY	2,140	0.001665%
W049	HARRISON COUNTY ATTORNEY	9,318	0.007248%
W053	HICKMAN COUNTY ATTORNEY	3,015	0.002345%
W054	HOPKINS COUNTY ATTORNEY	28,908	0.022487%
W055	JACKSON COUNTY ATTORNEY	1,078	0.000838%
W056	JEFFERSON CO ATTORNEY	14,814	0.011523%
W062	LARUE COUNTY ATTORNEY	9,028	0.007023%
W063	LAUREL COUNTY ATTORNEY	2,237	0.001740%
W065	LEE COUNTY ATTORNEY	5,442	0.004233%
W073	MCCRACKEN COUNTY ATTORNEY	4,119	0.003204%
W074	MCCREARY COUNTY ATTORNEY	10,530	0.008191%
W076	MADISON COUNTY ATTORNEY	36,672	0.028526%
W077	MAGOFFIN CO ATTORNEY	6,706	0.005217%
W082	MEADE COUNTY ATTORNEY	7,758	0.006034%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
W083	MENIFEE COUNTY ATTORNEY	1,526	0.001187%
W084	MERCER COUNTY ATTORNEY	2,712	0.002110%
W087	MONTGOMERY CO ATTORNEY	10,864	0.008451%
W088	MORGAN COUNTY ATTORNEY	9,006	0.007006%
W093	OLDHAM COUNTY ATTORNEY	24,950	0.019408%
W094	OWEN COUNTY ATTORNEY	4,933	0.003837%
W096	PENDLETON COUNTY ATTORNEY	4,344	0.003379%
W100	PULASKI COUNTY ATTORNEY	23,488	0.018271%
W102	ROCKCASTLE CO ATTORNEY	10,472	0.008146%
W103	ROWAN COUNTY ATTORNEY	9,538	0.007419%
W106	SHELBY COUNTY ATTORNEY	6,364	0.004950%
W107	SIMPSON COUNTY ATTORNEY	5,497	0.004276%
W108	SPENCER COUNTY ATTORNEY	7,544	0.005868%
W110	TODD COUNTY ATTORNEY	1,542	0.001200%
W111	TRIGG COUNTY ATTORNEY	9,504	0.007393%
W112	TRIMBLE COUNTY ATTORNEY	4,824	0.003752%
W113	UNION COUNTY ATTORNEY	7,466	0.005807%
W117	WEBSTER COUNTY ATTORNEY	8,191	0.006371%
W118	WHITLEY COUNTY ATTORNEY	16,429	0.012780%
X034	FAYETTE CO ATTORNEY OFF	10,446	0.008125%
X059	KENTON COUNTY ATTORNEY	6,245	0.004858%
1482	KACAC	-	0.000000%
31155	BOARD OF AUCTIONEERS	-	0.000000%
31284	BOARD OF REAL ESTATE APPR	-	0.000000%
31395	COMMISSION- REAL ESTATE	-	0.000000%
58175	BRD OF CLMS & CRIME VICTI	-	0.000000%
58300	KY BOARD OF TAX APPEALS	-	0.000000%
7781	MASTER COMM MASON CO	-	0.000000%
7792	MASTER COMM OHIO COUNTY	-	0.000000%
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%
3043	WHITLEY COUNTY ATTORNEY	-	0.000000%
7410	FAYETTE CO ATTORNEY OFF	-	0.000000%
9940	KENTON COUNTY ATTORNEY	-	0.000000%
<b>Total</b>		<b>\$ 128,555,819</b>	<b>100.000000%</b>

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems
Schedule B - Schedule Of OPEB Amounts By Employer
As Of and For The Fiscal Year Ended June 30, 2018

Kentucky Employees Retirement System (Non-Hazardous)

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

Table with columns: Employer Cdb, Employer Name, Discount Rate Last 18mos, Discount Rate 18mos, Health Care Trend Rate % Increase, Health Care Trend Rate % Decrease, Proportionate Share of Aggregate OPEB Expense, Proportionate Share of Employer Contributions, Gross Employer OPEB Expense, Proportionate Share of Nonemployer Contributions, Net Employer OPEB Expense, Implicit Subsidy Year End 6/30/2018, and a series of columns for OPEB Expenses (Liability, Assumption Changes, Investment Experience, Total OPEB Expense, Resources) and a final section for Recognition of Funding Deferral (2019-2023 and Thereafter).

The accompanying notes are an integral part of the schedules.

7.1

Kentucky Retirement Systems Schedule B - Schedule Of OPEB Amounts By Employer As Of And For The Fiscal Year Ended June 30, 2018 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Table with columns: Employer Code, Employer Name, Net OPEB Liabilities as of June 30, 2018 (Discount Rate, Discount Rate, Health Care, Health Care, Proportionate Share of Plan Contributions, Proportionate Share of Plan Contributions, Gross Employer Contribution, Proportionate Share of Nonemployer Contributions, Net Employer Contribution, Implicit Subsidy Year Ending 6/30/2019), and Outstanding Balance of Deferred Outflows of Resources (Liability, Assumption Changes, Investment Payments, OPEB Contributions, Total Deferred Outflows of Resources). It also includes a section for Recognition of Existing Deferred Outflows of Resources for Future Measurement Period Ending June 30, 2019-2023.

7.1

The accompanying notes are an integral part of the schedules.





Kentucky Retirement Systems
Schedule B - Schedule Of OPEB Amounts By Employer
As Of and For The Fiscal Year Ended June 30, 2018
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Table with columns: Employer Code, Employer Name, Discount Rate, Health Care Costs, and various financial metrics. Includes a large '7.1' watermark and a large grey arrow pointing right.

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As of and for the Fiscal Year Ended June 30, 2018**

**Kentucky Employees Retirement System (Hazardous)**

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

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
1430	EASTERN KY UNIV	\$ 23,576	0.627605%
1440	MOREHEAD STATE UNIVERSITY	11,395	0.303345%
1445	MURRAY STATE UNIV	15,463	0.411632%
1450	NORTHERN KY UNIVERSITY	14,521	0.386561%
1465	WESTERN KENTUCKY UNIV	23,600	0.628238%
31040	ATTORNEY GENERALS OFFICE	18,859	0.502027%
31095	DEPT MILITARY AFFAIRS	37,604	1.001038%
35615	TRAN DEPT OF AVIATION	4,502	0.119831%
3801	KENTUCKY STATE UNIVERSITY	6,984	0.185920%
39079	COMMONWEALTH OF TECHNOL	11,341	0.301898%
50660	DEPT OF FISH & WILDLIFE	127,378	3.390832%
50665	COMM KY HORSE PARK	7,053	0.187745%
50670	DEPT OF PARKS	30,954	0.823996%
53729	OFF HUMAN RESOURCE MANAGE	85,354	2.272155%
54520	J&PS DEPT OF KY STATE POL	136,962	3.645951%
54527	J&PS DEPT OF CORRECTIONS	3,158,326	84.075419%
58676	DEPT OF INSURANCE	7,073	0.188288%
58680	DEPT OF ALCOHOL & BEVERA	35,594	0.947519%
<b>Total</b>		<u>\$ 3,756,539</u>	<u>100.000000%</u>

7.1

The accompanying notes are an integral part of the schedules.

## Kentucky Retirement Systems Schedule B - Schedule Of OPEB Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018

### Kentucky Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2018					OPEB Expense					Outstanding Balance of Deferred Outflow of Resources					Outstanding Balance of Deferred Inflow of Resources					Recognition of Existing Deferred Outflow (Inflow) of Resources for Future Measurement Period Ending June 30,									
		Discount Rate 5.80%	Discount Rate Less 1.00% 4.80%	Discount Rate 6.80%	Health Care % Decrease	Health Care % Increase	Proportionate Share of OPEB Expense	Proportionate Share of OPEB Expense	Proportionate Share of OPEB Expense	Gross OPEB Expense	Proportionate Share of OPEB Expense	Net OPEB Expense	Implicit Subsidy Year Ending 6/30/2019	Liability	Assumption Change	Revestment Experience of Plan Contributions	Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability	Assumption Change	Reinvestment Experience of Plan Contributions	Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Inflow of Resources	2019	2020	2021	2022	2023	Thereafter		
1430	EASTERN KY UNIV	\$ (208,167)	\$ -	\$ (241,055)	\$ (454,554)	\$ 95,621	\$ 71,138	\$ (1,672)	\$ 71,506	\$ -	\$ 71,506	\$ -	\$ 2,230	\$ -	\$ 282,280	\$ -	\$ 282,280	\$ 109,545	\$ 1,072	\$ 165,899	\$ -	\$ 7,572	\$ -	\$ 446,088	\$ -	\$ 5,097	\$ 5,097	\$ 5,097	\$ 38,365	\$ 6,789	\$ (10,695)
1440	MORHEAD STATE UNIVERSITY	(100,615)	301,255	(262,479)	(258,370)	34,569	35,350	(657)	34,693	-	34,693	1,916	-	181,964	-	181,964	81,948	1,485	80,185	-	2,955	-	166,573	2,955	2,955	2,955	18,975	(3,148)	(5,211)		
1445	MURRAY STATE UNIV	(118,532)	177,400	(356,178)	(350,026)	128,315	47,970	(2,285)	44,685	-	44,685	1,201	-	259,282	-	259,282	111,201	2,015	108,899	-	16,849	-	238,474	1,128	1,128	1,128	21,355	(6,705)	(7,917)		
1450	NORTHERN KY UNIVERSITY	(128,216)	129,032	(128,484)	(329,248)	120,500	45,048	(2,718)	42,330	-	42,330	1,410	-	235,705	-	235,705	104,428	1,862	102,182	-	13,852	-	222,354	1,427	1,427	1,427	22,299	(5,923)	(7,307)		
1465	WESTERN KENTUCKY UNIV	(208,717)	209,702	(543,493)	(559,061)	195,836	72,212	(4,485)	67,727	-	67,727	2,291	-	383,166	-	383,166	169,716	3,075	166,066	-	22,877	-	361,734	2,251	2,251	2,251	36,173	(9,695)	(11,899)		
33880	ATTORNEY GENERAL'S OFFICE	(166,625)	392,575	(664,269)	(422,969)	156,403	28,504	1,577	60,021	-	60,021	1,451	-	396,110	-	396,110	155,621	2,457	132,944	-	4,014	-	274,966	6,900	6,900	6,900	34,407	(2,862)	(5,733)		
33905	DEPT MILITARY AFFAIRS	(132,029)	334,140	(866,180)	(852,620)	312,047	116,650	(4,891)	111,759	-	111,759	3,650	-	610,780	-	610,780	270,427	4,900	264,611	-	24,355	-	564,293	5,842	5,842	5,842	9,983	(11,156)	(18,175)		
28415	TRAN DEPT OF MATRONS	(292,346)	39,999	(101,888)	(102,664)	372,864	13,564	1,788	12,786	-	12,786	437	-	73,667	-	73,667	32,372	587	31,566	-	964	-	48,539	1,807	1,807	1,807	5,577	(1,161)	(2,054)		
3801	KENTUCKY STATE UNIVERSITY	(61,667)	62,059	(160,873)	(158,355)	57,976	21,666	(10,710)	10,956	-	10,956	678	-	113,364	-	113,364	50,226	910	49,145	-	57,104	-	157,385	(8,717)	(8,717)	(8,717)	1,322	(12,406)	(6,787)		
39079	COMMONWEALTH OF TECHNOLOGICAL INSTITUTE	(100,115)	100,772	(261,227)	(257,137)	94,109	35,182	4,344	39,526	-	39,526	1,101	-	184,982	-	184,982	26,634	203,716	-	81,557	-	1,478	-	79,803	2,761	2,761	2,761	23,862	1,849	(4,586)	
50600	DEPT OF FISH & WILDLIFE	(1,124,647)	1,133,837	(2,184,626)	(2,388,095)	1,057,041	393,150	(3,089)	387,061	-	387,061	12,145	-	2,057,551	-	2,057,551	910,022	16,956	896,120	-	17,016	-	1,869,954	28,267	28,267	28,267	211,155	(39,944)	(54,614)		
50605	COMM KY HORSE PARK	(62,272)	62,668	(162,482)	(159,900)	58,524	21,879	514	22,393	-	22,393	985	-	114,477	-	114,477	50,719	919	49,628	-	1,495	-	102,761	2,527	2,527	2,527	12,664	(1,013)	(2,011)		
50670	DEPT OF PARKS	(771,307)	279,044	(712,989)	(703,827)	256,839	96,024	(2,548)	93,476	-	93,476	3,962	-	910,429	-	910,429	222,609	4,013	217,812	-	12,116	-	456,561	6,267	6,267	6,267	50,779	(9,327)	(14,446)		
53728	OFF HUMAN RESOURCE MGR	(751,619)	798,430	(1,966,053)	(1,939,275)	708,263	264,785	(3,663)	261,122	-	261,122	8,206	-	1,335,440	-	1,335,440	613,815	11,121	603,613	-	26,381	-	1,291,652	18,699	18,699	18,699	141,384	(24,324)	(29,308)		
54230	KPS DEPT OF KY STATE POL	(1,299,306)	1,216,094	(3,154,776)	(3,109,389)	1,136,527	424,881	7,178	432,009	-	432,009	13,209	-	2,221,209	-	2,221,209	981,942	17,845	963,797	-	28,761	-	1,995,305	46,269	46,269	46,269	241,133	(22,508)	(57,496)		
54527	KPS DEPT OF CORRECTIONS	(27,886,526)	26,060,823	(72,148,934)	(71,680,393)	26,288,285	9,797,724	(79,998)	9,800,788	-	9,800,788	399,884	-	41,254,863	-	41,254,863	22,702,897	41,582	22,624,381	-	1,804,241	-	47,212,611	324,653	324,653	324,653	5,096,812	(1,076,871)	(1,534,713)		
58076	DEPT OF INSURANCE	(62,452)	62,849	(162,922)	(160,372)	59,694	21,962	6,371	27,113	-	27,113	987	-	114,862	-	114,862	50,865	922	49,771	-	1,991	-	103,549	7,290	7,290	7,290	17,556	3,921	(1,279)		
58800	DEPT OF ALCOHOL & BEVERAGE	(114,278)	316,276	(819,871)	(807,036)	295,364	110,419	(8,119)	102,300	-	102,300	3,435	-	577,747	-	577,747	255,969	6,838	250,464	-	41,775	-	552,846	2,040	2,040	2,040	53,302	(10,001)	(18,417)		
<b>Total</b>		<b>\$ (33,168,498)</b>	<b>\$ 33,379,543</b>	<b>\$ (86,428,207)</b>	<b>\$ (85,173,633)</b>	<b>\$ 31,172,303</b>	<b>\$ 11,653,894</b>	<b>\$ (411,044)</b>	<b>\$ 11,242,430</b>	<b>\$ -</b>	<b>\$ 11,242,430</b>	<b>\$ 166,601</b>	<b>\$ -</b>	<b>\$ 6,974,974</b>	<b>\$ -</b>	<b>\$ 6,974,974</b>	<b>\$ 1,897,705</b>	<b>\$ 63,124,530</b>	<b>\$ 27,024,670</b>	<b>\$ 489,447</b>	<b>\$ 26,433,626</b>	<b>\$ -</b>	<b>\$ 2,166,720</b>	<b>\$ 56,104,883</b>	<b>\$ 601,144</b>	<b>\$ 601,144</b>	<b>\$ 601,144</b>	<b>\$ 6,000,654</b>	<b>\$ 11,225,420</b>	<b>\$ (1,788,613)</b>	

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As of and for the Fiscal Year Ended June 30, 2018**

**County Employees Retirement System (Non-Hazardous)**

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

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
014A	BRECKINRIDGE CO ATTORNEY	\$ 651	0.000559%
20025	JUDL ADM OFF OF THE COURT	2,733,016	2.346067%
39931	JEFFERSON CO CLERK	402,471	0.345488%
39932	JEFFERSON CO SHERIFF	93,201	0.080005%
39933	KENTON CO COURT CLERK	55,266	0.047441%
39934	KENTON CO SHERIFF	23,488	0.020163%
39935	CAMPBELL COUNTY CLERK	42,467	0.036454%
39936	CAMPBELL CO SHERIFF	17,740	0.015228%
39937	FAYETTE CO CLERK	160,922	0.138138%
39938	FAYETTE CO SHERIFF	91,413	0.078470%
39939	DAVIESS CO CLERK	50,747	0.043562%
39940	DAVIESS CO SHERIFF	7,795	0.006691%
39941	PIKE CO CLERK	25,895	0.022229%
39942	PIKE CO SHERIFF	32,880	0.028225%
39943	HARDIN COUNTY CLERK OFFIC	54,430	0.046723%
39944	HARDIN COUNTY SHERIFF	19,881	0.017066%
39945	WARREN COUNTY CLERKS OFF	49,919	0.042851%
39946	WARREN COUNTY SHERIFF	85,779	0.073634%
39947	BOONE COUNTY CLERK	52,725	0.045260%
39948	BOONE COUNTY SHERIFF	16,306	0.013998%
39949	CHRISTIAN COUNTY CLERK	24,453	0.020991%
39950	CHRISTIAN COUNTY SHERIFF	78,896	0.067726%
39951	MADISON COUNTY CLERK	41,513	0.035635%
39952	MADISON COUNTY SHERIFF	12,028	0.010325%
39961	BULLITT COUNTY CLERK	43,852	0.037643%
39962	BULLITT CO SHERIFF	49,347	0.042360%
A051	HENDERSON CO TOURIST COMM	3,960	0.003399%
A073	HOUSING AUTH OF PADUCAH	51,045	0.043818%
A113	MORGANFIELD HOUSING AUTH	2,137	0.001834%
A156	CITY OF ANCHORAGE	20,534	0.017627%
AB19	BELLEVUE/DAYTON FIRE	1,549	0.001330%
B008	BURLINGTON FIRE PRO DIST	2,088	0.001793%
B010	HOUSING AUTHORITY OF CATLETTSBURG	10,205	0.008760%
B015	CITY OF HILLVIEW	17,360	0.014902%
B017	PENNYRILE EMER ASST CTR	11,276	0.009679%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
B018	W KY ED COOPERATIVE	16,830	0.014447%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	3,953	0.003394%
B030	OWENSBORO/DAV CO ECO DEV	10,567	0.009070%
B035	GTR FLEMING CO WATER COMM	4,765	0.004090%
B038	CITY OF HICKMAN	21,677	0.018608%
B042	HOUSING AUTH OF MAYFIELD	25,548	0.021931%
B043	GRAYSON CO CONSERV DIST	1,232	0.001057%
B045	CITY OF BELLEFONTE	183	0.000157%
B048	CITY OF HARLAN	38,556	0.033097%
B051	HENDERSON CITY/CO PLANNIN	14,844	0.012743%
B052	HENRY CO WATER DIST #2	38,498	0.033047%
B054	CITY OF NORTONVILLE	4,519	0.003879%
B058	JOHNSON CO FISCAL COURT	75,334	0.064668%
B061	KNOX CO UTILITIES COMM	15,014	0.012888%
B072	LAKE BARKLEY TOUR COMM	2,045	0.001755%
B078	MARION CO WATER DISTRICT	14,791	0.012697%
B084	N MERCER WATER DISTRICT	21,329	0.018309%
B087	MONTGOMERY CO FIRE DIST	115,624	0.099254%
B097	KY RIVER REGIONAL JAIL	43,997	0.037767%
B098	PIKE CO SENIOR CITIZEN PR	12,616	0.010829%
B100	CITY OF SCIENCE HILL	5,475	0.004700%
B104	RUSSELL CO AMBULANCE SER	25,874	0.022210%
B106	NORTH SHELBY WATER CO	21,128	0.018136%
B109	CAMPBELL/TAYLOR CO I D A	3,919	0.003364%
B113	UNION CO ECONOMIC DEVELOP	3,800	0.003262%
B116	MONTICELLO/WAYNE TELE BOA	8,525	0.007318%
B118	WHITLEY CO CONSERV DIST	3,956	0.003396%
B124	HOPKINS-CHRIST CO PLANNIN	44,084	0.037842%
B156	LOU POLICE RETIRE FUND	4,500	0.003863%
B179	HOUSING AUTH OF BENTON	9,007	0.007732%
B230	RIVERPARK CTR OWENSBORO	23,714	0.020357%
B256	BUECHEL FIRE PROTECT DIST	1,410	0.001210%
B259	CITY OF LUDLOW	18,038	0.015484%
B356	CITY OF DOUGLASS HILLS	4,665	0.004005%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	4,037	0.003466%
B656	LOUISVILLE AIRPORT AUTHOR	336,915	0.289214%
B756	LEGAL AID SOCIETY INC	91,962	0.078942%
B856	JEFF CO SOIL/CONSER DIST	1,105	0.000949%
B956	LAKE DREAMLAND FIRE DIST	1,285	0.001103%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	4,587	0.003938%
C079	JONATHAN CREEK WATER DIST	16,079	0.013803%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
C087	CITY OF JEFFERSONVILLE	9,902	0.008500%
C105	CITY OF SADIEVILLE	951	0.000816%
C106	CITY OF SIMPSONVILLE	24,751	0.021246%
C118	HOUSING AUTH OF CORBIN	11,313	0.009712%
C230	HOUSING AUTH OF OWENSBORO	54,119	0.046457%
C256	LOUISVILLE/JEFF CO METRO	6,949,527	5.965591%
D017	CALDWELL CO WATER DISTRICT	10,623	0.009119%
D025	WINCHESTER-CLARK COUNTY TOURISM	3,263	0.002801%
D052	CITY OF PLEASUREVILLE	1,244	0.001068%
D071	CITY OF LEWISBURG	9,805	0.008417%
D079	NORTH MARSHALL WATER DIST	21,907	0.018805%
D084	GTR H/MERCER PL&ZONING CO	2,740	0.002352%
D098	CITY OF COAL RUN VILLAGE	4,007	0.003439%
D113	UNION CO WATER DISTRICT	10,830	0.009297%
D118	WHITLEY CO WATER DIST	8,933	0.007668%
D135	WESTERN FLEMING WATER DIS	9,853	0.008458%
G015	ZONETON FIRE PROT DIST	1,212	0.001040%
GS06	SHELBY CO SUB FIRE DIST	3,084	0.002647%
J001	ADAIR CO BD OF EDUCATION	159,207	0.136666%
J002	CITY OF SCOTTSVILLE	80,554	0.069149%
J003	CITY OF LAWRENCEBURG	101,975	0.087537%
J004	BALLARD CO BD OF ED	87,935	0.075485%
J005	GLASGOW BD OF EDUCATION	117,277	0.100672%
J006	BATH CO BD OF EDUC	118,140	0.101414%
J007	CITY OF MIDDLESBORO	61,765	0.053020%
J008	BOONE CO WATER DISTRICT	61,350	0.052664%
J009	BOURBON CO BD OF EDUCATIO	181,081	0.155443%
J010	FAIRVIEW BD OF EDUCATION	33,647	0.028883%
J011	DANVILLE CITY BD OF ED	131,614	0.112979%
J012	BRACKEN CO BD OF EDUC	58,781	0.050459%
J013	BREATHITT CO BD OF ED	127,427	0.109386%
J014	BRECKINRIDGE CO BD OF ED	181,954	0.156192%
J015	BULLITT CO BD OF ED	741,978	0.636927%
J016	BUTLER CO BD OF ED	113,365	0.097314%
J017	CALDWELL CO BD EDUCATION	125,978	0.108142%
J018	CALLOWAY CO BD OF EDUC	158,536	0.136090%
J019	SANITATION DISTRICT NO 1	615,080	0.527995%
J021	CARROLL CO BD OF ED	188,916	0.162169%
J022	CARTER CO BD OF ED	277,557	0.238260%
J023	CASEY CO BD OF ED	161,997	0.139061%
J024	CITY OF HOPKINSVILLE	180,458	0.154908%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
J025	CLARK CO BD OF ED	302,127	0.259351%
J026	CLAY CO BD OF ED	211,858	0.181863%
J027	CLINTON CO BD OF ED	111,396	0.095625%
J028	CRITTENDEN CO BD OF ED	84,629	0.072647%
J029	CUMBERLAND CO BD OF ED	56,479	0.048483%
J030	DAVISS CO LIBRARY DIST	71,641	0.061498%
J031	EDMONSON CO BD OF EDUC	121,173	0.104017%
J032	ELLIOTT CO BD OF ED	54,890	0.047118%
J033	ESTILL CO CONSERVATION DI	1,210	0.001039%
J034	GREATER LEX CONV&VISITOR	68,229	0.058569%
J035	FLEMING CO BD OF ED	139,746	0.119960%
J037	CITY OF FRANKFORT	326,968	0.280675%
J038	FULTON COUNTY BD OF EDUC	26,861	0.023058%
J039	GALLATIN CO BD OF EDUC	116,148	0.099703%
J040	CITY OF LANCASTER	29,007	0.024900%
J041	WILLIAMSTOWN INDEPDNT SC	70,651	0.060648%
J042	GRAVES CO LIBRARY	7,606	0.006529%
J043	GRAYSON CO BD OF ED	255,628	0.219435%
J044	GREEN CO BD OF EDUCATION	113,351	0.097302%
J045	RUSSELL INDPT BD OF ED	125,272	0.107535%
J046	HANCOCK CO BD EDUCATION	122,240	0.104933%
J047	HARDIN CO SOIL CN DIST	1,158	0.000994%
J048	HARLAN CO BD OF EDUCATION	264,520	0.227069%
J049	HARRISON CO BD OF ED	180,008	0.154522%
J050	HART CO BD OF ED	153,691	0.131931%
J051	HENDERSON PUBLIC LIBRARY	44,832	0.038484%
J052	EMINENCE INDEP BD OF EDUC	55,311	0.047480%
J053	HICKMAN CO BD OF ED	44,289	0.038018%
J054	HOPKINS CO BD OF ED	440,309	0.377969%
J055	JACKSON CO BD OF ED	145,917	0.125258%
J056	JEFF CO METRO SEWER DIST	1,999,233	1.716175%
J057	JESSAMINE CO BD OF ED	513,871	0.441115%
J058	PAINTSVILLE GAS/WATER SYS	73,195	0.062832%
J059	KENTON COUNTY AIRPORT BD	902,222	0.774482%
J060	KNOTT CO BD OF EDUCATION	174,099	0.149449%
J061	KNOX CO BD OF EDUCATION	319,901	0.274608%
J062	LARUE CO PUBLIC LIBRARY	6,017	0.005165%
J063	CITY OF LONDON	117,360	0.100744%
J064	LAWRENCE CO BD OF ED	146,683	0.125915%
J065	LEE CO BD OF ED	60,066	0.051562%
J066	LESLIE CO BD OF ED	105,836	0.090852%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
J067	CITY OF WHITESBURG	40,262	0.034561%
J068	ELEC PLT BD OF VANCEBURG	40,754	0.034984%
J069	LINCOLN CO BD OF EDUC	260,391	0.223524%
J070	LIVINGSTON CO BD OF ED	100,750	0.086485%
J071	LOGAN CO BD OF EDUCATION	185,505	0.159241%
J072	LYON CO. PUBLIC LIBRARY	4,833	0.004149%
J073	PADUCAH WATER WORKS	137,954	0.118422%
J074	MCCREARY CO BD OF EDUCATN	182,425	0.156596%
J075	MCLEAN CO BD OF ED	87,763	0.075337%
J076	MADISON CO BD OF ED	628,499	0.539514%
J077	MAGOFFIN CO BD OF ED	167,733	0.143985%
J078	MARION CO BD OF EDUCATION	181,015	0.155387%
J079	MARSHALL COUNTY BD OF ED	264,711	0.227232%
J080	MARTIN CO BD OF ED	161,562	0.138687%
J081	MASON CO BD OF ED	154,299	0.132453%
J082	MEADE CO PUBLIC LIBRARY	12,897	0.011071%
J083	MENIFEE CO BD OF ED	65,548	0.056267%
J084	CITY OF HARRODSBURG	118,316	0.101564%
J085	METCALFE CO BD OF ED	106,267	0.091222%
J086	MONROE CO BOARD OF ED	146,251	0.125544%
J087	MT STERLING WATER WORKS	63,697	0.054678%
J088	MORGAN CO BD OF EDUCATION	130,973	0.112430%
J089	MUHLENBERG CO LIB BD DIST	21,127	0.018136%
J090	CITY OF BARDSTOWN	187,364	0.160836%
J091	NICHOLAS CO BD OF ED	66,301	0.056914%
J092	OHIO CO BD OF ED	257,115	0.220712%
J093	OLDHAM COUNTY BD OF ED	754,361	0.647556%
J094	OWEN CO BD OF ED	113,356	0.097307%
J095	OWSLEY CO BD OF EDUCATION	81,695	0.070128%
J096	PENDLETON CO BD OF ED	140,563	0.120662%
J097	HAZARD CITY SCHOOLS	43,759	0.037563%
J098	PIKE CO BD OF EDUCATION	663,929	0.569928%
J099	POWELL CO BD OF EDUCATION	144,683	0.124199%
J100	CITY OF SOMERSET	291,046	0.249839%
J101	ROBERTSON CO BD OF ED	26,051	0.022362%
J102	ROCKCASTLE CO BD OF ED	186,580	0.160164%
J103	ROWAN CO BD OF ED	234,558	0.201349%
J104	RUSSELL CO BD OF ED	193,247	0.165886%
J105	SCOTT CO BOARD OF ED	538,958	0.462650%
J106	SHELBY CO LIBRARY	14,754	0.012665%
J107	SIMPSON CO BD OF ED	189,469	0.162643%

The accompanying notes are an integral part of the schedules.



**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
J108	SPENCER CO BD OF EDUC	196,834	0.168965%
J109	TAYLOR CO BD OF ED	174,457	0.149757%
J110	TODD CO BD OF ED	134,411	0.115380%
J111	TRIGG CO BD OF ED	128,668	0.110451%
J112	TRIMBLE CO BD OF ED	80,962	0.069499%
J113	CITY OF MORGANFIELD	97,161	0.083405%
J115	SPRINGFIELD WATER & SEWER	33,349	0.028627%
J117	CITY OF SEBREE	12,971	0.011135%
J118	CITY OF CORBIN	77,002	0.066100%
J119	WOLFE CO BD OF EDUCATION	82,392	0.070727%
J120	WOODFORD CO BD OF ED	261,448	0.224431%
J124	PENNYRILE NAR TASK FORCE	2,943	0.002527%
J134	LEX-FAY CO HUM RIGHTS COM	9,086	0.007799%
J135	FLEMING CO EMS	17,374	0.014914%
J154	CITY OF EARLINGTON	9,250	0.007940%
J156	CITY OF JEFFERSONTOWN	146,546	0.125798%
J178	LEBANON HOUSING AUTHORITY	12,675	0.010881%
J179	MARSHALL CO TOURIST COMM	5,216	0.004477%
J190	CITY OF BLOOMFIELD	10,939	0.009390%
J200	SOMERSET-PULASKI CONV & V	6,156	0.005285%
J203	FRONTIER HOUSING INC	19,728	0.016935%
J205	GEORGETOWN-SCOTT CO P COM	23,963	0.020571%
J210	BOYD CO AMBULANCE SERVICE	2,111	0.001812%
J214	COMM ACTION SOUTHERN KY	233,213	0.200194%
J217	CITY OF PROVIDENCE	62,041	0.053257%
J219	CAMPBELL CO PUBLIC LIBRAR	83,157	0.071383%
J224	HOUSING AUTH OF HOPKINSVL	43,381	0.037239%
J234	LFUC HOUSING AUTHORITY	148,351	0.127347%
J256	CITY OF ST MATTHEWS	66,637	0.057202%
J259	CITY OF PARK HILLS	5,142	0.004414%
J305	SCOTT CO SOIL CONSER DIST	3,728	0.003200%
J310	CANNONSBURG WATER DIST	18,318	0.015725%
J314	BOWL GRN WARREN AIRPRT BD	10,402	0.008929%
J317	PROVIDENCE MUN HOUSING AU	5,062	0.004345%
J319	CITY OF ALEXANDRIA	29,435	0.025268%
J324	CITY OF OAK GROVE	36,587	0.031407%
J334	CENTRAL KY ED COOPERATIVE	6,302	0.005409%
J356	CITY OF WEST BUECHEL	13,230	0.011357%
J359	CITY OF FORT WRIGHT	12,857	0.011037%
J405	GEORGETOWN HOUSING AUTHOR	24,754	0.021249%
J414	WARREN CO PLANNING COMM	29,956	0.025715%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
J417	WEBSTER CO CONSER DIST	2,419	0.002077%
J419	CITY OF COLD SPRING	10,980	0.009426%
J424	CITY OF CROFTON	2,005	0.001721%
J434	KY LEAGUE OF CITIES	249,365	0.214059%
J456	CITY OF SHIVELY	31,188	0.026772%
J459	N KY AREA PLAN COMMISSION	128,278	0.110116%
J510	CITY OF CATLETTSBURG	17,918	0.015381%
J514	BARREN RIVER AREA DEV	61,241	0.052570%
J519	NORTHERN KY COOP ED SER	55,581	0.047711%
J524	HOPKINSVILLE S W AUTHORI	109,555	0.094044%
J534	BLUEGRASS AREA DEV DISRIC	140,942	0.120987%
J556	LOUISVILLE CONV BUREAU	216,222	0.185608%
J559	CITY OF CRESCENT SPRINGS	16,077	0.013801%
J610	BOYD CO CONSERVATION DIST	1,736	0.001490%
J614	BOWL GRN CONV & VISIT BUR	16,540	0.014198%
J619	CITY OF FORT THOMAS	78,669	0.067530%
J656	OHIO VALLEY ED COOP	111,780	0.095954%
J710	BIG SANDY WATER DISTRICT	10,171	0.008731%
J714	BOWLING GR/WARREN COMM ED	17,459	0.014987%
J719	CITY OF SOUTHGATE	14,947	0.012831%
J756	CITY OF PROSPECT	16,472	0.014140%
J759	N KY COMMUNITY ACT COMM	160,091	0.137425%
J810	HOUSING AUTH OF ASHLAND	26,728	0.022944%
J814	HOUSING AUTH BOWLING GRN	68,303	0.058633%
J819	CITY OF BELLEVUE	28,666	0.024607%
J834	KY LEGAL SERVICE PROGRAMS	16,963	0.014561%
J856	LOUISVILLE WATER COMPANY	1,474,432	1.265677%
J859	CITY OF VILLA HILLS	14,472	0.012423%
J910	SANITATION DISTRICT #4	18,006	0.015456%
J914	BOWLING GRN HUM RIGHT COM	3,303	0.002835%
J919	CITY OF DAYTON	17,136	0.014710%
J956	OKOLONA FIRE DISTRICT	1,834	0.001574%
J959	CITY OF INDEPENDENCE	38,144	0.032743%
K001	CITY OF COLUMBIA	26,833	0.023034%
K002	ALLEN CO BD OF ED	182,755	0.156880%
K003	ANDERSON CO BD OF ED	195,348	0.167690%
K004	CITY OF WICKLIFFE	11,356	0.009748%
K005	BARREN CO BD OF EDUCATION	329,603	0.282936%
K006	CITY OF OWINGSVILLE	20,492	0.017591%
K007	BELL CO BD OF ED	167,369	0.143672%
K009	PARIS BD OF EDUCATION	51,490	0.044200%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
K010	CITY OF ASHLAND	366,945	0.314991%
K011	CITY OF DANVILLE	139,553	0.119794%
K012	AUGUSTA BD OF ED	11,258	0.009664%
K013	JACKSON CITY SCHOOLS	29,355	0.025199%
K014	CLOVERPORT INDEPENDENT SC	26,725	0.022941%
K015	BULLITT CO PUBLIC LIBRARY	75,122	0.064486%
K016	CITY OF MORGANTOWN	37,006	0.031767%
K017	GEORGE COON PUBLIC LIBRAR	7,846	0.006735%
K018	CITY OF MURRAY	170,761	0.146584%
K019	CITY OF NEWPORT	100,628	0.086381%
K020	CARLISLE CO BD OF ED	42,777	0.036720%
K021	CARROLL CO PUBLIC LIBRARY	18,699	0.016052%
K022	CARTER CO EMER AMBUL DIST	64,398	0.055280%
K023	CASEY CO AMBULANCE SERV	20,806	0.017861%
K025	CLARK CO LIBRARY BD	37,363	0.032073%
K026	CITY OF MANCHESTER	46,514	0.039928%
K027	CLINTON CO PUBLIC LIBRARY	2,761	0.002370%
K028	CITY OF MARION	43,215	0.037097%
K029	CITY OF BURKESVILLE	27,736	0.023809%
K030	OWENSBORO BD OF ED	346,481	0.297425%
K032	ELLIOTT CO AMB SERVICE	1,810	0.001554%
K033	ESTILL CO BD OF EDUCATION	150,964	0.129590%
K034	LEX/FAYETTE URBAN CO GOVT	3,629,230	3.115392%
K035	LICKING VALLEY COM ACTION	91,714	0.078729%
K036	FLOYD CO SCHOOLS	385,956	0.331311%
K038	FULTON CITY SCHOOLS	27,978	0.024016%
K039	GALLATIN CO PUBLIC LIB	8,300	0.007125%
K040	GARRARD CO BD OF ED	144,243	0.123821%
K041	CITY OF WILLIAMSTOWN	79,726	0.068438%
K042	GRAVES CO BD OF ED	283,765	0.243588%
K043	CITY OF LEITCHFIELD	66,276	0.056892%
K044	CITY OF GREENSBURG	33,850	0.029057%
K045	GREENUP CO BD OF ED	193,631	0.166216%
K046	CITY OF HAWESVILLE	15,446	0.013259%
K047	HARDIN CO BD OF ED	910,114	0.781257%
K048	HARLAN INDEPENDENT SCHOOL	29,492	0.025316%
K049	CITY OF CYNTHIANA	63,360	0.054390%
K050	CAVERNA INDEPENDENT SCH	46,031	0.039513%
K052	HENRY CO BD OF EDUCATION	128,749	0.110520%
K055	JACKSON CO CONSERV DIST	151	0.000130%
K057	JESSAMINE CO PUBLIC LIBRA	59,077	0.050713%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
K058	JOHNSON CO BD OF ED	203,574	0.174751%
K060	LKLP COMM ACTION COUNCIL	388,373	0.333386%
K061	BARBOURVILLE CITY SCHOOLS	27,193	0.023343%
K062	LARUE CO BD OF EDUCATION	139,057	0.119369%
K063	LONDON UTILITY COMM	67,332	0.057799%
K064	CITY OF LOUISA	23,846	0.020469%
K065	CITY OF BEATTYVILLE	29,616	0.025422%
K066	LESLIE CO PUBLIC LIBRARY	11,452	0.009830%
K067	LETCHER CO BD OF ED	215,474	0.184967%
K068	LEWIS CO BD OF ED	124,494	0.106868%
K069	LINCOLN CO PUBLIC LIBRARY	8,799	0.007554%
K070	LIVINGSTON CO CONSERV DIS	1,818	0.001560%
K071	CITY OF RUSSELLVILLE	88,794	0.076222%
K072	LYON CO BD OF EDUCATION	57,912	0.049712%
K073	PADUCAH BOARD OF ED	230,015	0.197449%
K074	MCCREARY CO WATER DIST	52,998	0.045494%
K075	CITY OF CALHOUN	9,095	0.007807%
K077	MAGOFFIN CO LIBRARY	2,597	0.002229%
K078	CITY OF LEBANON	62,417	0.053580%
K079	CITY OF BENTON	71,448	0.061333%
K080	MARTIN COUNTY LIBRARY	8,590	0.007373%
K082	CITY OF MULDRAUGH	14,432	0.012389%
K083	CITY OF FRENCHBURG	11,914	0.010227%
K085	METCALFE HEALTH CARE CTN	87,121	0.074786%
K086	MONROE CO CONSERV DIST	2,445	0.002099%
K087	MONTGOMERY CO BD OF ED	273,462	0.234745%
K088	GATEWAY COMM SER ORGANIZ	140,762	0.120832%
K089	MUHLENBERG CO BD OF ED	348,830	0.299442%
K090	NELSON COUNTY BD OF ED	288,131	0.247336%
K091	CITY OF CARLISLE	29,178	0.025047%
K092	OHIO CO LIBRARY	15,946	0.013688%
K093	OLDHAM CO LIBRARY BD	39,303	0.033738%
K094	OWEN CO PUBLIC LIBRARY	9,077	0.007792%
K095	OWSLEY CO PUBLIC LIBRARY	3,000	0.002576%
K096	PENDLETON CO LIBRARY	11,002	0.009444%
K097	PERRY CO BD OF EDUCATION	275,350	0.236365%
K098	PIKEVILLE INDEPENDENT SCH	58,577	0.050284%
K099	CITY OF STANTON	10,758	0.009235%
K100	SOMERSET BD OF EDUCATION	83,732	0.071877%
K101	CITY OF MOUNT OLIVET	1,466	0.001259%
K102	ROCKCASTLE CONSERV DIST	1,116	0.000958%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
K103	CITY OF MOREHEAD	66,593	0.057165%
K104	RUSSELL CO CONS DIST	1,390	0.001194%
K105	CITY OF GEORGETOWN	152,285	0.130724%
K106	CITY OF SHELBYVILLE	68,652	0.058932%
K107	FRANKLIN/SIMPSON PARKS BD	7,436	0.006383%
K108	CITY OF TAYLORSVILLE	37,627	0.032299%
K109	CAMPBELLSVLE MUN WTR&SEWR	75,204	0.064557%
K110	TODD COUNTY WATER DIST	16,370	0.014053%
K111	CITY OF CADIZ	46,563	0.039970%
K112	TRIMBLE CO LIBRARY	9,309	0.007991%
K113	UNION CO BD OF EDUCATION	166,302	0.142757%
K114	CITY OF BOWLING GREEN	480,249	0.412254%
K115	CITY OF SPRINGFIELD	28,870	0.024782%
K116	WAYNE CO BD OF ED	207,625	0.178229%
K117	WEBSTER CO PUBLIC LIBRARY	7,618	0.006539%
K118	WHITLEY CO BD OF ED	291,527	0.250252%
K119	WOLFE COUNTY LIBRARY	3,139	0.002695%
K120	CITY OF VERSAILLES	105,716	0.090749%
K137	KY MAGISTRATES/COMM ASSOC	7,944	0.006819%
K141	GRANT CO PLANNING COMM	2,371	0.002035%
K181	WESTERN LEWIS-RECTORVILLE	8,406	0.007216%
K214	GREEN RIVER EDUC COOP	7,837	0.006727%
K219	NORTHERN KY WATER SER DIS	363,778	0.312273%
K237	KY CO JUDGE/EX ASSOC	8,841	0.007589%
K256	JEFFERSONTOWN FIRE DIST	2,382	0.002045%
K314	KY LEGAL AID	76,044	0.065278%
K315	MT WASHINGTON FIRE P DIST	2,666	0.002288%
K319	CITY OF SILVER GROVE	4,284	0.003678%
K337	KY COUNCIL OF ADD'S	2,598	0.002230%
K356	ST MATTHEWS FIRE DIST.	3,161	0.002713%
K414	CITY OF SMITHS GROVE	1,331	0.001142%
K419	ALEXANDRIA FIRE DISTRICT	5,941	0.005100%
K459	CITY OF LAKESIDE PARK	1,841	0.001580%
K519	CITY OF MELBOURNE	1,550	0.001331%
K559	CITY OF TAYLOR MILL	24,866	0.021345%
K614	WARREN CO PUBLIC LIBRARY	56,425	0.048436%
K619	CAMPBELL CO CONS DISPATCH	64,552	0.055412%
K659	CITY OF EDGEWOOD	37,676	0.032342%
K719	CENTRAL CAMPBELL CO FIRE	1,426	0.001224%
K759	LAKESIDE/CRESTVIEWHLS POL	2,472	0.002122%
K856	HIGHVIEW FIRE DISTRICT	2,495	0.002142%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
K859	CITY OF FORT MITCHELL	25,078	0.021527%
K959	HOUSING AUTH OF COVINGTON	54,540	0.046818%
L002	ALLEN CO CONSERVATION DIS	1,414	0.001214%
L003	ANDERSON PUBLIC LIBRARY	14,476	0.012427%
L004	CITY OF BARLOW	4,445	0.003816%
L005	CITY OF GLASGOW	146,786	0.126003%
L006	BATH CO WATER DISTRICT	17,960	0.015417%
L007	BELL CO COURT CLERK	11,624	0.009978%
L008	BOONE CO BD OF ED	1,218,835	1.046268%
L009	CITY OF PARIS	187,058	0.160574%
L010	FIVCO AREA DEVELOPMT DIST	54,416	0.046712%
L011	DANVILLE BOYLE CO REC	8,184	0.007025%
L012	BRACKEN COUNTY PUB LIBRAR	5,618	0.004823%
L013	BREATHITT CO PUBLIC LIB	7,485	0.006425%
L014	BRECKINRIDGE CO CLERK OFF	13,755	0.011808%
L015	CITY OF MT WASHINGTON	92,230	0.079172%
L016	BUTLER CO AMBULANCE SVC	24,602	0.021118%
L018	MURRAY PUBLIC SCHOOLS	161,971	0.139038%
L021	CITY OF CARROLLTON	59,619	0.051178%
L022	NORTHEAST KY CAA	112,112	0.096239%
L023	CITY OF LIBERTY	36,349	0.031202%
L024	HOPKINSVLE CHRIST LIBRARY	11,798	0.010128%
L025	CITY OF WINCHESTER	100,004	0.085845%
L026	DANIEL BOONE COMM AGENCY	149,366	0.128218%
L027	CITY OF ALBANY	55,962	0.048039%
L028	CRITTENDEN/LIV CO WAT DIS	22,195	0.019053%
L029	CUMBERLAND CO SOIL & WAT	1,257	0.001079%
L031	EDMONSON CO AMBULANCE DIS	11,894	0.010210%
L032	SANDY HOOK WATER DISTRICT	8,294	0.007119%
L033	CITY OF IRVINE	22,359	0.019193%
L035	CITY OF FLEMINGSBURG	29,930	0.025693%
L036	FLOYD CO LIBRARY	20,110	0.017263%
L038	FULTON CO LIBRARY	5,891	0.005057%
L039	CITY OF WARSAW	8,512	0.007306%
L041	GRANT CO PUBLIC LIBRARY	19,657	0.016874%
L042	MAYFIELD CITY SCHOOLS	158,105	0.135720%
L043	LEITCHFIELD UTILITY COMM	56,492	0.048493%
L044	GREEN CO AMBULANCE SVC	8,940	0.007675%
L045	RACELAND BOARD OF EDUC	47,125	0.040453%
L046	HANCOCK CO PUBLIC LIBRARY	9,119	0.007828%
L047	WEST POINT INDEPENDENT SC	7,595	0.006520%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
L049	CYNTHIANA/HARRISON LIBRAR	11,547	0.009912%
L050	CITY OF MUNFORDVILLE	16,162	0.013873%
L051	HENDERSON CO WATER DIST	19,923	0.017102%
L052	CITY OF EMINENCE	16,414	0.014090%
L054	DAWSON SPRINGS PUBLIC SCH	40,849	0.035065%
L057	CITY OF NICHOLASVILLE	235,256	0.201948%
L058	PAINTSVILLE BD OF ED	40,029	0.034362%
L060	KNOTT CO SOIL CONV DIST	1,344	0.001154%
L061	CITY OF BARBOURVILLE	26,897	0.023089%
L062	CITY OF HODGENVILLE	42,823	0.036760%
L063	LAUREL CO PUBLIC LIB DIST	38,382	0.032948%
L064	LOUISA WATER & SEWER COMM	21,744	0.018665%
L065	LEE CO PUBLIC LIBRARY	3,520	0.003022%
L066	CITY OF HYDEN	5,288	0.004539%
L067	LETCHER COUNTY CONS DIST	1,410	0.001210%
L068	HOUSING AUTH OF VANCEBURG	3,923	0.003368%
L069	STANFORD WATER COMMISSION	26,634	0.022863%
L071	RUSSELLVILLE CITY SCHOOLS	62,757	0.053871%
L072	CITY OF EDDYVILLE	18,009	0.015459%
L073	CITY OF PADUCAH	366,956	0.315001%
L074	HOUSING AUTH MCREARY CO	6,452	0.005538%
L075	CITY OF LIVERMORE	8,420	0.007228%
L076	BEREA BD OF ED	70,312	0.060357%
L077	CITY OF SALYERSVILLE	33,963	0.029155%
L078	MARION FREE PUBLIC LIBRAR	13,504	0.011592%
L079	MARSHALL CO SOIL & WATER	1,322	0.001134%
L080	MARTIN CO CONSERV DIST	1,075	0.000923%
L082	MEADE CO BD OF ED	291,748	0.250441%
L083	MENIFEE CO PUBLIC LIBRARY	2,357	0.002023%
L084	BURGIN INDEPENDENT SCH	29,585	0.025397%
L085	METCALFE CO PUBLIC LIB	6,906	0.005928%
L086	CITY OF TOMPKINSVILLE	36,933	0.031704%
L087	MONTGOMERY CO SAN DIST #2	2,704	0.002322%
L088	MORGAN COUNTY LIBRARY	5,528	0.004745%
L090	CITY OF NEW HAVEN	4,948	0.004248%
L091	NICHOLAS COUNTY LIBRARY	6,053	0.005196%
L092	OHIO CO WATER DIST	39,799	0.034165%
L093	LAGRANGE UTILITY COMM	23,200	0.019916%
L096	PENDLETON COUNTY WATER	14,904	0.012793%
L099	POWELLS VALLEY WATER DIST	11,054	0.009489%
L100	SCIENCE HILL BD OF ED	25,501	0.021891%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
L102	CITY OF MOUNT VERNON	58,534	0.050247%
L103	MOREHEAD UTILITY PLANT BD	85,088	0.073041%
L104	LAKE CUMBERLAND ADD	128,405	0.110225%
L105	GEORGETOWN/SCOTT CO PARKS	37,826	0.032471%
L106	TRIPLE S PLANNING & ZONIN	6,415	0.005507%
L107	CITY OF FRANKLIN	102,392	0.087895%
L108	SPENCER CO FIRE DIST	1,405	0.001206%
L109	CAMPBELLSVILLE CITY SCHOO	69,476	0.059639%
L110	CITY OF ELKTON	25,893	0.022227%
L111	HOUSING AUTH OF CADIZ	4,910	0.004215%
L112	CITY OF BEDFORD	4,188	0.003595%
L113	UNION CO PLANNING COMM	5,125	0.004399%
L114	WARREN COUNTY BD OF ED	800,906	0.687511%
L115	WASHINGTON CO SCHOOLS	101,955	0.087520%
L118	CORBIN BD OF ED	143,276	0.122990%
L119	CITY OF CAMPTON	18,999	0.016309%
L120	FALLING SPRINGS ARTS	23,439	0.020120%
L141	CORINTH WATER DISTRICT	6,600	0.005665%
L156	CITY OF LYNDON	9,641	0.008276%
L159	ELSMERE FIRE PROTECTION	1,898	0.001629%
L256	CITY OF HURSTBOURNE	6,168	0.005295%
L356	EASTWOOD FIRE PROT DIST	1,798	0.001543%
L456	HARRODS CREEK FIRE DIST	167	0.000144%
L656	FERN CREEK FIRE PROT DIST	2,819	0.002420%
L756	PLEASURE RIDGE PARK FIRE	9,917	0.008513%
L959	NORTHERN KY CONV CTR CORP	57,135	0.049045%
M001	COLUMBIA/ADAIR UTILITIES	44,154	0.037902%
M003	LAWBG-ANDERSON PLAN COMM	737	0.000633%
M005	GLASGOW WATER COMPANY	100,388	0.086175%
M006	GATEWAY AREA DEV DISTRICT	27,608	0.023699%
M007	MIDDLESBORO CITY SCHOOL	69,714	0.059844%
M008	WALTON/VERONA BD OF ED	96,052	0.082453%
M009	PARIS BOURBON CO LIBRARY	15,129	0.012987%
M010	BOYD CO BD OF ED	261,522	0.224495%
M011	BOYLE COUNTY BD OF EDUC	134,787	0.115703%
M012	EAST PENDLETON WATER DIST	13,178	0.011313%
M013	BREATHITT CO SOIL CONSERV	225	0.000193%
M014	CITY OF HARDINBURG	14,893	0.012785%
M015	BULLITT CO FISCAL COURT	236,732	0.203215%
M017	CITY OF FREDONIA	1,383	0.001187%
M018	CALLOWAY CO PUBLIC LIBRAR	14,800	0.012704%

The accompanying notes are an integral part of the schedules.



**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
M019	CAMPBELL CO COURTHOUSE	2,992	0.002568%
M020	CITY OF BARDWELL	18,799	0.016138%
M021	CARROLL CO WATER DISTRICT	20,936	0.017972%
M022	CITY OF OLIVE HILL	43,422	0.037274%
M023	E CASEY CO WATER DISTRICT	11,546	0.009911%
M024	CHRISTIAN CO BD OF ED	578,469	0.496568%
M025	WINCHESTER MUNICIPAL UTIL	144,376	0.123935%
M026	CLAY COUNTY 911 BOARD	9,534	0.008184%
M027	HOUSING AUTH OF ALBANY	7,249	0.006223%
M029	CUMBERLAND CO FISCAL CT	47,235	0.040547%
M030	DAVISS CO BD OF EDUC	758,950	0.651496%
M031	EDMONSON CO CONSERV DIST	705	0.000605%
M033	IRVINE MUNICIPAL UTILITY	29,224	0.025086%
M034	FAYETTE CO BD EDUCATION	2,635,165	2.262070%
M035	FLEMING COUNTY LIBRARY	6,837	0.005869%
M037	FRANKLIN CO BD OF ED	444,830	0.381849%
M038	HICKMAN/FULTON RIV PRT AU	15,229	0.013073%
M039	GALLATIN CO WATER DIS	11,714	0.010055%
M040	GARRARD CO PUBLIC LIBRARY	7,908	0.006789%
M041	GRANT CO BD OF ED	258,499	0.221900%
M042	CITY OF MAYFIELD	42,092	0.036133%
M043	CITY OF CANEYVILLE	4,651	0.003992%
M044	GREEN/TAYLOR WATER DIST	23,105	0.019833%
M045	CITY OF FLATWOODS	52,088	0.044713%
M046	CITY OF LEWISPORT	28,794	0.024717%
M047	HARDIN CO PUBLIC LIBRARY	17,995	0.015447%
M048	CITY OF BENHAM	8,064	0.006923%
M049	HARRISON CO CONSERVA DIST	1,551	0.001331%
M050	HART CO CONSERVATION DIST	1,926	0.001653%
M051	HENDERSON CO BD OF ED	458,109	0.393248%
M052	HENRY CO LIBRARY	9,864	0.008468%
M054	CITY OF DAWSON SPRINGS	23,649	0.020300%
M056	JEFF CO MED CTR STM & CHL	64,234	0.055139%
M057	NICH-VLE/JESS CO PK & REC	12,615	0.010829%
M058	CITY OF PAINTSVILLE	124,789	0.107121%
M059	KENTON COUNTY FISCAL CT	399,258	0.342729%
M060	CITY OF HINDMAN	5,335	0.004580%
M061	KNOX CO E M S	55,055	0.047260%
M062	LARUE CO WATER DIST #1	14,234	0.012218%
M064	HOUSING AUTH/ LAWRENCE CO	7,085	0.006082%
M065	LEE CO SOIL CONSERV DIST	1,610	0.001382%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
M067	JENKINS BD OF ED	24,928	0.021398%
M068	CITY OF VANCEBURG	18,494	0.015876%
M069	CITY OF STANFORD	3,868	0.003321%
M070	LEDBETTER WATER DISTRICT	11,484	0.009858%
M073	W MCCRACKEN CO WATER DIST	5,560	0.004773%
M075	CITY OF SACRAMENTO	7,606	0.006529%
M076	CITY OF RICHMOND	207,102	0.177780%
M077	MAGOFFIN CO COURT CLERK	9,494	0.008149%
M078	LEBANON WATER WORKS	30,185	0.025911%
M079	MARSHALL CO REF DISP DIST	28,312	0.024303%
M081	CITY OF MAYSVILLE	164,187	0.140941%
M082	CITY OF BRANDENBURG	27,564	0.023662%
M084	MERCER CO BOARD OF ED	159,298	0.136744%
M085	CITY OF EDMONTON	29,128	0.025004%
M087	MT STERL/MONTGOMERY LIB	13,586	0.011663%
M088	MORGAN CO CONSERVAT DIST	1,466	0.001258%
M090	BARDSTOWN BD OF ED	204,918	0.175905%
M091	NICHOLAS CO WATER DIST	5,577	0.004788%
M092	CITY OF BEAVER DAM	31,222	0.026802%
M093	OLDHAM CO WATER DIST	42,241	0.036261%
M096	CITY OF FALMOUTH	34,154	0.029319%
M097	E KY CONCEN EMPLOY PRO	95,563	0.082033%
M098	PIKE CO HOUSING AUTHORITY	14,672	0.012594%
M099	BEECH FORK WATER COMM	13,349	0.011459%
M100	PULASKI CO BD OF ED	516,762	0.443598%
M104	RUSSELL CO PUBLIC LIBRARY	9,370	0.008043%
M105	SCOTT COUNTY LIBRARY	40,025	0.034358%
M106	SHELBY CO BD OF ED	405,460	0.348054%
M107	FRANKLIN ELECTRIC PLNT BD	48,726	0.041827%
M108	SPENCER CO PUBLIC LIB	8,583	0.007368%
M109	CITY OF CAMPBELLSVILLE	116,014	0.099588%
M110	CITY OF GUTHRIE	13,673	0.011737%
M111	TRIGG CO CONS DISTRICT	1,465	0.001257%
M112	CITY OF MILTON	12,460	0.010696%
M113	CITY OF STURGIS	20,852	0.017899%
M115	WASHINGTON CO LIBRARY BD	5,420	0.004653%
M116	WAYNE CO PUBLIC LIBRARY	11,821	0.010147%
M117	WEBSTER CO BD OF ED	142,763	0.122550%
M118	WHITLEY CO FISCAL COURT	169,572	0.145563%
M119	WOLFE CO FISCAL COURT	49,365	0.042376%
M120	WOODFORD COUNTY LIBRARY	22,832	0.019600%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
M215	SHEPHER/BULLIT CO TOURIST	22,118	0.018987%
M315	CITY OF PIONEER VILLAGE	2,087	0.001791%
M356	MIDDLETOWN FIRE PROT DIST	1,767	0.001517%
M415	BULLITT CO SANITATION DIS	16,693	0.014330%
N001	ADAIR CO CONSERVATION DIS	2,787	0.002392%
N006	HOUSING AUTH OWINGSVILLE	4,241	0.003640%
N007	PINEVILLE BD OF EDUCATION	23,650	0.020302%
N008	CITY OF FLORENCE	209,200	0.179581%
N009	CITY OF MILLERSBURG	1,360	0.001167%
N010	BOYD CO PUBLIC LIBRARY	31,296	0.026865%
N011	CITY OF PERRYVILLE	1,298	0.001114%
N012	CITY OF BROOKSVILLE	12,140	0.010422%
N013	MIDDLE KY COMM ACT PART	99,809	0.085678%
N014	CITY OF IRVINGTON	15,103	0.012965%
N015	BULLITT CO CONSERVAT DIST	1,568	0.001346%
N017	PRINCETON ELECTRIC PL BD	56,412	0.048425%
N018	MURRAY/CALLOWAY CO AIRPRT	2,179	0.001871%
N020	CARLISLE CO SANIT DIST 1	3,464	0.002973%
N021	CARROLLTON UTILITIES COMM	73,584	0.063165%
N022	CITY OF GRAYSON	41,073	0.035258%
N025	EAST CLARK CO WATER DIST	12,682	0.010886%
N029	CUMBERLAND CO PUBLIC LIB	4,900	0.004207%
N033	ESTILL CO WATER DIST NO 1	12,651	0.010860%
N035	HOUSING AUTH FLEMINGSBURG	2,504	0.002149%
N036	PRESTONSBURG CITY UTIL	130,518	0.112039%
N037	FRANKFORT INDEP SCHOOLS	58,958	0.050611%
N038	HOUSING AUTH OF HICKMAN	8,627	0.007405%
N041	BULLOCK PEN WATER DIST	35,022	0.030064%
N042	PURCHASE AREA DEV DIST	91,887	0.078877%
N043	GRAYSON CO LIBRARY	12,543	0.010767%
N044	HOUSING AUTH OF GREENSBUR	2,063	0.001771%
N045	KENTUCKY ED DEV CORP	38,385	0.032950%
N047	ELIZABETHTOWN BD OF EDUC	139,932	0.120120%
N049	CYNTHIANA HARRISON CO JPC	4,167	0.003577%
N050	CITY OF HORSE CAVE	17,784	0.015266%
N051	CITY OF HENDERSON	351,426	0.301670%
N052	CITY OF NEW CASTLE	5,885	0.005052%
N054	CITY OF MADISONVILLE	360,879	0.309785%
N057	NICHOLASVILLE HOUSING AUT	3,454	0.002965%
N058	JOHNSON CO LIBRARY	12,604	0.010819%
N060	KNOTT CO WATER & SEWER	20,513	0.017608%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
N061	KNOX CO SOIL CONSERV DIS	1,669	0.001433%
N063	CUMBERLAND VAL AREA DEV	49,989	0.042912%
N065	THREE FORKS REG JAIL	45,216	0.038814%
N067	HOUSING ORIENTED MINISTRI	15,530	0.013331%
N068	GAR,QU,KY-O-HTS WTR DIST	10,582	0.009084%
N069	CITY OF CRAB ORCHARD	3,760	0.003228%
N071	CITY OF AUBURN	16,953	0.014553%
N072	LYON CO AMBULANCE SERVICE	26,466	0.022719%
N075	CITY OF ISLAND	5,009	0.004300%
N076	MADISON CO EMS	4,174	0.003583%
N077	MAGOFFIN CO WATER DIST	14,207	0.012196%
N078	CENTRAL KY COMM ACTION	231,031	0.198321%
N079	BENTON ELECTRIC SYSTEM	35,950	0.030860%
N080	MARTIN CO WATER DISTRICT	27,912	0.023960%
N081	BUFFALO TRACE AR DEV DIST	63,922	0.054872%
N082	MEADE CO WATER DISTRICT	19,319	0.016584%
N084	MERCER CO PUBLIC LIBRARY	17,345	0.014890%
N085	METCALFE CO CONSERV DIST	1,658	0.001424%
N087	CITY OF MT STERLING	44,865	0.038513%
N088	MORGAN CO AMBULANCE SERV	15,597	0.013389%
N089	MUHLBERG CO WATER DIST	31,947	0.027424%
N090	BARDSTOWN-NELSON CO TOURI	6,642	0.005701%
N092	CITY OF HARTFORD	35,992	0.030896%
N093	CITY OF LAGRANGE	27,490	0.023598%
N094	CITY OF OWENTON	4,211	0.003615%
N097	KY VALLEY ED COOPERATIVE	6,675	0.005730%
N098	PIKE CO LIBRARY DISTRICT	25,879	0.022215%
N099	CITY OF CLAY CITY	6,171	0.005297%
N100	CITY OF BURNSIDE	9,955	0.008545%
N103	HOUSING AUTH OF MOREHEAD	16,399	0.014077%
N104	CITY OF JAMESTOWN	43,967	0.037742%
N106	W SHELBY WATER DISTRICT	10,479	0.008996%
N107	SIMPSON CO CONSER DIST	1,121	0.000963%
N110	LOGAN/TODD REG. WATER COM	21,027	0.018050%
N111	BARKLEY LAKE WATER DIST	34,130	0.029298%
N112	TRIMBLE CO WATER DIST	6,100	0.005237%
N113	UNION CO LIBRARY BD	14,016	0.012032%
N114	BOWLING GRN MUNICIPAL UTI	581,548	0.499211%
N115	WASHINGTON CO CONSER DIST	1,199	0.001029%
N116	MONTICELLO UTILITY COMM	51,478	0.044190%
N117	CITY OF DIXON	3,644	0.003128%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
N118	CITY OF WILLIAMSBURG	91,948	0.078930%
N119	WOLFE CO CONSER DISTRICT	1,807	0.001551%
N120	WOODFORD CO PLAN ZONING	11,513	0.009883%
N959	N KY CONV & VISITORS BUR	55,069	0.047272%
P001	HOUSING AUTH OF COLUMBIA	6,701	0.005752%
P005	GLASGOW ELECTRIC PLANT BD	173,614	0.149033%
P006	BATH COUNTY E.M.S.	25,211	0.021641%
P007	CITY OF PINEVILLE	11,835	0.010159%
P008	BOONE CO PLANNING COMM	46,882	0.040244%
P009	HOUSING AUTHORITY PARIS	14,300	0.012276%
P010	REGIONAL PUBLIC SAFETY	32,141	0.027591%
P011	CITY OF JUNCTION CITY	9,580	0.008224%
P013	CITY OF JACKSON	54,357	0.046661%
P014	BRECKINRIDGE CO PUBLIC LI	9,055	0.007773%
P015	CITY OF LEBANON JUNCTION	8,664	0.007437%
P017	PRINCETON WATER/WASTEWATE	33,935	0.029130%
P018	MURRAY/CALLOWAY TRANS AUT	20,288	0.017415%
P022	RATTLESNAKE RIDGE WATER	26,755	0.022967%
P025	CLARK CO CONSVATION DIST	1,021	0.000876%
P035	FLEMING CO DISPATCH	7,087	0.006083%
P037	COMMUNITY ACTION KENTUCKY	26,637	0.022865%
P038	HICKMAN ELECTRIC SYSTEM	19,413	0.016665%
P041	CITY OF DRY RIDGE	17,279	0.014832%
P043	CITY OF CLARKSON	4,392	0.003770%
P045	GREENUP CO ENVIR COMM	6,238	0.005355%
P047	CITY OF WEST POINT	11,354	0.009746%
P048	HARLAN COUNTY C A A	50,308	0.043185%
P049	HOUSING AUTHORITY OF CYNT	26,988	0.023167%
P050	HART CO SOLID WASTE SVC	26,942	0.023128%
P051	HENDERSON MUN POWER&LIGHT	138,530	0.118916%
P052	LITTLE KY RV WS CONV DIST	3,084	0.002648%
P054	HOUSING AUTH DAWSON SPG	11,892	0.010208%
P057	VALLEY VIEW FERRY AUTHORI	5,299	0.004549%
P061	BARBOURVILLE UTILITY COMM	98,822	0.084830%
P063	LAUREL CO WATER DIST #2	35,304	0.030305%
P068	LEWIS CO PUBLIC LIBRARY	4,148	0.003561%
P069	LINCOLN CO CLERK	14,578	0.012514%
P071	LOGAN CO CONS DISTRICT	2,889	0.002480%
P072	LYON CO WATER DISTRICT	7,626	0.006546%
P075	MCLEAN CO REG WATER COMM	7,906	0.006787%
P076	MADISON CO PUBLIC LIBRARY	53,063	0.045550%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
P077	SALYERS/MAG CO JOINT HOUS	5,001	0.004293%
P078	MARION CO CONSERVAT DIST	1,307	0.001122%
P079	CITY OF CALVERT CITY	53,098	0.045580%
P081	MASON COUNTY LIBRARY	10,417	0.008942%
P084	ANDERSON-DEAN COMM PARK	4,769	0.004094%
P087	MONTGOMERY CTY WATER DIST	3,220	0.002764%
P088	MORGAN CO WATER DIST	8,488	0.007286%
P089	MUHLENBERG WATER DIST #3	10,922	0.009376%
P090	NORTH NELSON WATER DIST	9,973	0.008561%
P092	OHIO CO REG WASTEWATER D	9,099	0.007810%
P097	KY RIVER AREA DEV DIST	70,511	0.060528%
P100	LAKE CUMBERLAND CAA, INC	133,837	0.114888%
P103	MOREHEAD TOURISM COMMISSI	11,998	0.010299%
P104	RUSSELL CO TOURIST COMM	3,216	0.002761%
P105	GEORGETOWN/SCOTT TOURISM	5,636	0.004838%
P106	MULTI PURPOSE COMM ACTION	10,594	0.009094%
P107	SIMPSON CO LIBRARY DIST	8,870	0.007614%
P110	TODD COUNTY CONSERVATION DISTRICT	1,766	0.001516%
P111	JOHN L STREET LIBRARY	5,670	0.004867%
P113	STURGIS HOUSING AUTHORITY	3,446	0.002958%
P115	HOUSING AUTH SPRINGFIELD	5,394	0.004631%
P116	CITY OF MONTICELLO	18,784	0.016124%
P117	CITY OF CLAY	11,136	0.009559%
P120	WOODFORD CO CONSERV DIST	1,873	0.001608%
P959	CITY OF CRESTVIEW HILLS	9,764	0.008381%
R003	SOUTH ANDERSON WATER DIST	9,322	0.008003%
R005	BARREN CO SOIL CONS DIS	1,320	0.001133%
R008	BOONE CO LIBRARY DIST	133,540	0.114633%
R010	ASHLAND BD OF ED	234,539	0.201332%
R011	DANVILLE BOYLE PLANNING	5,454	0.004682%
R013	BREATHITT COUNTY WATER DISTRICT	7,701	0.006610%
R015	CITY OF SHEPHERDSVILLE	55,549	0.047684%
R017	CITY OF PRINCETON	28,268	0.024266%
R018	MURRAY ELECTRIC SYSTEM	123,899	0.106357%
R019	FORT THOMAS BOARD OF ED	152,399	0.130822%
R021	CARROLLTON/CARR CO REC TR	2,161	0.001855%
R024	CHRISTIAN CO WATER DIST	24,929	0.021400%
R030	DAVISS CO AIRPORT BD	10,541	0.009048%
R033	CITY OF RAVENNA	3,432	0.002946%
R034	LEXINGTON PUBLIC LIBRARY	256,867	0.220499%
R036	CITY OF PRESTONSBURG	108,310	0.092975%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
R037	PAUL SAWYIER LIBRARY	53,805	0.046187%
R038	CITY OF FULTON	58,082	0.049859%
R041	CITY OF CRITTENDEN	4,788	0.004111%
R042	MAYFIELD ELEC & WATER SYS	145,148	0.124597%
R045	CITY OF RUSSELL	46,619	0.040018%
R047	LINCOLN TRAIL AREA DEV DI	71,290	0.061196%
R048	HARLAN CO CONSERV DIST	1,713	0.001470%
R050	HART CO AMB SERVICE	51,128	0.043889%
R051	HENDERSON MUN W & S DEPT	190,103	0.163187%
R052	CITY OF CAMPBELLSBURG	3,012	0.002585%
R054	SOUTH HOPKINS WATER DIST	14,126	0.012126%
R057	CITY OF WILMORE	44,605	0.038290%
R058	HOUSING AUTH OF PAINTSVLE	22,931	0.019684%
R061	KY COMM ECONOMIC OPPORT	263,798	0.226448%
R063	WOODCREEK WATER DISTRICT	86,756	0.074473%
R071	LOGAN CO PUBLIC LIBRARY	21,079	0.018094%
R072	LYON CO HOUSING AUTHORITY	11,438	0.009819%
R073	MCCRACKEN CO BD OF ED	406,540	0.348981%
R076	RICHMOND UTILITIES	147,219	0.126375%
R078	CITY OF LORETTO	1,121	0.000962%
R079	MARSHALL CO PUB LIBRARY	39,689	0.034070%
R088	CITY OF WEST LIBERTY	55,566	0.047699%
R089	CENTRAL CITY MUN WTR&SEWR	42,708	0.036661%
R090	NELSON CO PUBLIC LIBRARY	43,188	0.037074%
R093	TRI CO COMM ACTION AGENCY	12,633	0.010845%
R097	PERRY COUNTY PUBLIC LIB	30,610	0.026276%
R103	ROWAN CO PUBLIC LIBRARY	13,764	0.011816%
R104	CITY OF RUSSELL SPRINGS	35,099	0.030129%
R105	CITY OF STAMPING GROUND	205	0.000176%
R106	SHELBY CO PARK RECREATION	21,978	0.018866%
R109	TAYLOR CO PUBLIC LIBRARY	15,253	0.013093%
R114	BOWLING GREEN PUBLIC SCHO	291,710	0.250408%
R115	S W E D A	2,679	0.002300%
R116	WAYNE CO CONSERV DIST	1,860	0.001597%
R117	WEBSTER COUNTY WATER DIST	22,709	0.019494%
R118	WILLIAMSBURG IND BD OF ED	44,546	0.038239%
R120	CITY OF MIDWAY	10,331	0.008868%
R959	N KY LEGAL AID SOCIETY	92,723	0.079595%
T036	FLOYD COUNTY CONSV DIST	4,181	0.003589%
V001	ADAIR COUNTY FISCAL COURT	79,169	0.067960%
V002	ALLEN COUNTY FISCAL COURT	119,096	0.102234%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
V003	ANDERSON CO FISCAL COURT	109,832	0.094281%
V004	BALLARD COUNTY FISCAL CT	96,613	0.082934%
V005	BARREN CO FISCAL CT	73,021	0.062683%
V006	BATH CO FISCAL COURT	62,142	0.053344%
V007	BELL CO FISCAL CT	105,569	0.090623%
V008	BOONE CO FISCAL CT	437,371	0.375447%
V009	BOURBON CO FISCAL COURT	104,197	0.089444%
V010	BOYD COUNTY FISCAL COURT	303,579	0.260598%
V011	BOYLE COUNTY FISCAL COURT	146,492	0.125751%
V012	BRACKEN CO FISCAL COURT	56,887	0.048833%
V013	BREATHITT CO FISCAL COURT	64,039	0.054972%
V014	BRECKINRIDGE CO FISCAL CT	111,332	0.095569%
V016	BUTLER COUNTY FISCAL CT	87,325	0.074961%
V017	CALDWELL CO FISCAL COURT	67,020	0.057531%
V018	CALLOWAY CO FISCAL COURT	184,645	0.158502%
V019	CAMPBELL CO FISCAL CT	379,064	0.325395%
V020	CARLISLE CO FISCAL COURT	47,286	0.040591%
V021	CARROLL CO FISCAL CT	121,380	0.104194%
V022	CARTER CO FISCAL CT	150,480	0.129175%
V023	CASEY CO FISCAL COURT	104,632	0.089818%
V024	CHRISTIAN CO FISCAL COURT	159,569	0.136977%
V025	CLARK COUNTY FISCAL COURT	136,774	0.117409%
V026	CLAY COUNTY FISCAL CT	175,153	0.150354%
V027	CLINTON CO FISCAL COURT	72,910	0.062587%
V028	CRITTENDEN CO FIS CT	94,752	0.081337%
V030	DAVIESS CO FISCAL COURT	283,396	0.243272%
V031	EDMONSON CO FISCAL CRT	65,058	0.055846%
V032	ELLIOTT CO FISCAL CT	36,125	0.031010%
V033	ESTILL CO FISCAL COURT	85,010	0.072974%
V035	FLEMING CO FISCAL COURT	51,601	0.044295%
V036	FLOYD CO FISCAL COURT	164,517	0.141224%
V037	FRANKLIN CO FISCAL COURT	220,647	0.189407%
V038	FULTON COUNTY FIS CT	136,983	0.117589%
V039	GALLATIN CO FISCAL COURT	89,857	0.077135%
V040	GARRARD CO FISCAL COURT	100,013	0.085853%
V041	GRANT COUNTY FISCAL COURT	111,070	0.095344%
V042	GRAVES COUNTY FISCAL CT	184,193	0.158115%
V043	GRAYSON CO FISCAL COURT	179,885	0.154417%
V044	GREEN COUNTY FISCAL COURT	35,356	0.030350%
V045	GREENUP CO FISCAL CT	200,519	0.172129%
V046	HANCOCK CO FISCAL COURT	101,731	0.087328%

The accompanying notes are an integral part of the schedules.



**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
V047	HARDIN CO FISCAL COURT	150,036	0.128794%
V048	HARLAN CO FIS CT	178,672	0.153375%
V049	HARRISON CO FISCAL COURT	63,359	0.054388%
V050	HART COUNTY FISCAL COURT	111,980	0.096126%
V051	HENDERSON CO FISCAL COURT	308,537	0.264854%
V052	HENRY CO FISCAL COURT	73,821	0.063369%
V053	HICKMAN CO FISCAL COURT	51,103	0.043867%
V054	HOPKINS CO FISCAL COURT	212,120	0.182087%
V055	JACKSON CO FISCAL COURT	114,675	0.098439%
V057	JESSAMINE CO FISCAL COURT	252,528	0.216774%
V060	KNOTT CO FISCAL CT	78,798	0.067642%
V061	KNOX CO FISCAL CT	130,021	0.111612%
V062	LARUE CO FISCAL COURT	90,660	0.077824%
V063	LAUREL COUNTY FISCAL COUR	263,975	0.226600%
V064	LAWRENCE CO FISCAL CT	100,234	0.086042%
V065	LEE COUNTY FISCAL COURT	53,205	0.045672%
V066	LESLIE CO FISCAL COURT	138,957	0.119283%
V067	LETCHER CO FISCAL COURT	96,744	0.083047%
V068	LEWIS COUNTY FISCAL COURT	88,690	0.076133%
V069	LINCOLN CO FISCAL COURT	91,512	0.078556%
V070	LIVINGSTON CO FISCAL CT	97,790	0.083945%
V071	LOGAN COUNTY FISCAL COURT	155,154	0.133187%
V072	LYON COUNTY FISCAL COURT	44,515	0.038212%
V073	MCCRACKEN CO FISCAL COURT	167,776	0.144022%
V074	MCCREARY CO FISCAL CT	99,188	0.085145%
V075	MCLEAN COUNTY FISCAL CT	97,652	0.083826%
V076	MADISON CO FISCAL COURT	242,561	0.208218%
V077	MAGOFFIN CO FISCAL COURT	67,787	0.058190%
V078	MARION CO FISCAL COURT	193,106	0.165766%
V079	MARSHALL CO FISCAL COURT	200,310	0.171949%
V080	MARTIN CO FISCAL COURT	75,381	0.064708%
V081	MASON CO FIS CT	136,720	0.117363%
V082	MEADE COUNTY FISCAL COURT	223,720	0.192045%
V083	MENIFEE CO FISCAL COURT	35,971	0.030878%
V084	MERCER COUNTY FISCAL COUR	83,037	0.071280%
V085	METCALFE CO FISCAL COURT	54,898	0.047126%
V086	MONROE CO FISCAL COURT	41,824	0.035903%
V087	MONTGOMERY CO FISCAL CT	151,590	0.130128%
V088	MORGAN CO FISCAL CT	51,152	0.043910%
V089	MUHLENBERG CO FISCAL CT	218,221	0.187325%
V090	NELSON CO FISCAL CT	260,470	0.223592%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
V091	NICHOLAS CO FISCAL COURT	52,944	0.045448%
V092	OHIO COUNTY FISCAL CRT	121,531	0.104324%
V093	OLDHAM CO FISCAL COURT	186,381	0.159993%
V094	OWEN COUNTY FISCAL COURT	77,759	0.066750%
V095	OWSLEY CO FISCAL COURT	35,969	0.030876%
V096	PENDLETON CO FISCAL COURT	69,342	0.059524%
V097	PERRY COUNTY FISCAL COURT	187,540	0.160987%
V098	PIKE COUNTY FISCAL COURT	337,959	0.290110%
V099	POWELL CO FISCAL CT	139,244	0.119530%
V100	PULASKI CO FISCAL CT	279,152	0.239629%
V101	ROBERTSON CO FISCAL CT	22,169	0.019031%
V102	ROCKCASTLE CO FISCAL CT	116,073	0.099639%
V103	ROWAN CO FISCAL COURT	133,069	0.114229%
V104	RUSSELL CO FISCAL COURT	109,608	0.094089%
V105	SCOTT CO FISCAL CT	154,342	0.132490%
V106	SHELBY CO FISCAL COURT	140,736	0.120810%
V107	SIMPSON CO FISCAL COURT	134,005	0.115032%
V108	SPENCER CO TREASURER	58,355	0.050093%
V109	TAYLOR COUNTY FISCAL COUR	122,339	0.105018%
V110	TODD COUNTY FISCAL COURT	77,469	0.066501%
V111	TRIGG COUNTY FISCAL COURT	95,060	0.081601%
V112	TRIMBLE CO FISCAL COURT	54,889	0.047117%
V113	UNION COUNTY FISCAL COURT	112,218	0.096330%
V114	WARREN COUNTY FISCAL COUR	360,508	0.309466%
V115	WASHINGTON CO FIS COURT	74,434	0.063895%
V116	WAYNE COUNTY FISCAL COURT	165,355	0.141944%
V117	WEBSTER CO FISCAL COURT	145,034	0.124500%
V119	CITY OF HIGHLAND HEIGHTS	12,218	0.010488%
V120	WOODFORD CO FISCAL COURT	150,687	0.129352%
V122	FAMILY HEALTH CENTER	781,047	0.670464%
V125	LOUISVILLE MEM COMM	5,108	0.004385%
V126	LOU & JEFF CO RIVERPORT	6,367	0.005466%
V127	LOU LABOR MANAGER COM	2,966	0.002546%
V129	T A R C	1,522,357	1.306817%
V130	ANCHORAGE BD OF EDUCATION	38,981	0.033462%
V136	MOUNTAIN ARTS CENTER	6,018	0.005166%
V137	FRANKLIN CO CONS DIST	4,071	0.003495%
V145	CITY OF WURLAND	3,203	0.002750%
V147	HARDIN CO WATER DIST #2	155,813	0.133752%
V151	HOUSING AUTH OF HENDERSON	49,978	0.042902%
V156	JEFF CO BD OF ED	9,020,758	7.743572%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
V158	BIG SANDY AREA COMM PRO	98,689	0.084717%
V159	CITY OF ERLANGER	106,754	0.091639%
V163	EAST BERNSTADT BD OF ED	14,771	0.012680%
V171	CITY OF ADAIRVILLE	7,003	0.006011%
V176	MADISON CO CONSERVAT DIST	1,712	0.001469%
V179	MARSHALL CO SEN CITIZENS	4,000	0.003433%
V189	CITY OF CENTRAL CITY	63,344	0.054376%
V196	CITY OF BUTLER	1,681	0.001443%
V197	CITY OF HAZARD	168,047	0.144254%
V198	MOUNTAIN WATER DISTRICT	95,198	0.081720%
V200	PULASKI COUNTY LIBRARY	26,277	0.022557%
V205	BARREN/METCALFE CO AMB SR	7,263	0.006235%
V206	SHELBYVLE MUN WATER&SEWER	58,891	0.050553%
V207	BELL CO PUBLIC LIBRARY	11,540	0.009906%
V208	CITY OF WALTON	14,248	0.012231%
V218	MURRAY TOURISM COMMISSION	3,614	0.003103%
V219	BELLEVUE BD OF EDUCATION	44,089	0.037847%
V224	PENNYROYAL AREA MUSEUM	5,562	0.004774%
V230	OWENSBORO RIVERPORT AUTH	110,132	0.094539%
V236	BIG SANDY AREA DEV DIST	116,045	0.099615%
V237	BLUE GRASS COMM ACTION	233,362	0.200322%
V247	HARDIN CO WATER DIST #1	166,326	0.142777%
V251	HENDERSON CO RIVER AUTH	35,017	0.030059%
V259	KENTON CO PUBLIC LIBRARY	229,844	0.197302%
V263	LAUREL CO BD OF EDUCATION	476,823	0.409313%
V271	RUSSELLVILLE ELEC PL BD	52,495	0.045062%
V281	HOUSING AUTH OF MAYSVILLE	16,075	0.013799%
V298	CITY OF PIKEVILLE	112,181	0.096298%
V300	HOUSING AUTH OF SOMERSET	24,389	0.020936%
V305	CITY OF CAVE CITY	27,805	0.023868%
V306	HOUSING AUTH OF SHELBYVLE	4,656	0.003997%
V308	NORTHERN KY AREA DEV.DIST	145,350	0.124771%
V319	CAMPBELL CO BD OF ED	355,513	0.305178%
V324	CHRISTIAN CO CONS DIST	2,668	0.002291%
V330	CITY OF OWENSBORO	468,481	0.402152%
V336	SANDY VALLEY TRANS SER IN	98,148	0.084252%
V337	FRANKFORT ELEC WATER BD	560,259	0.480936%
V347	CITY OF RADCLIFF	111,721	0.095903%
V359	CITY OF ELSMERE	21,298	0.018282%
V363	LONDON LAUREL CO COMM CTR	32,026	0.027492%
V373	PADUCAH MCCRACKEN CO TOUR	13,599	0.011674%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
V376	CITY OF BEREA	292,139	0.250777%
V398	CITY OF ELKHORN CITY	7,704	0.006614%
V400	PULASKI CO SOIL CONS DIST	4,724	0.004055%
V405	MARY W WELDON MEM PUB LIB	11,326	0.009723%
V407	BELL/WHITLEY COMM ACTION	124,777	0.107110%
V419	DAYTON CITY SCHOOLS	54,528	0.046808%
V424	PENNYRILE ALLIED COMM SER	164,526	0.141232%
V430	OWENSBORO MUN UTILITIES	869,269	0.746195%
V436	APPALACHIAN RES & DEFENSE	66,500	0.057084%
V437	FKT/FKLN CO TOUR&CONV COM	6,666	0.005722%
V447	CITY OF ELIZABETHTOWN	353,172	0.303169%
V459	LUDLOW BD OF EDUCATION	37,328	0.032043%
V463	LONDON LAUREL TOURIST COM	7,206	0.006186%
V473	PADUCAH POWER SYSTEM	254,971	0.218871%
V476	KY RIVER FOOTHILLS DEV CO	344,787	0.295971%
V500	WEST PULASKI WATER DISTR	15,733	0.013506%
V505	CITY OF PARK CITY	1,222	0.001049%
V507	BELL CO SOLID WASTE OFFIC	9,006	0.007731%
V508	CITY OF UNION	3,764	0.003231%
V524	HOPKINSVL WATER ENV ATH	151,694	0.130217%
V530	AUDUBON AREA COMM SER INC	651,909	0.559610%
V537	CAPITAL COMMUNITY E I D A	5,309	0.004557%
V547	ELIZABETHTOWN TOUR/CON BU	13,074	0.011223%
V559	BEECHWOOD BOARD OF EDUC	58,391	0.050124%
V563	LONDON-LAUREL CO IDA	3,666	0.003147%
V576	SOUTHERN MADISON WATER DT	15,507	0.013312%
V607	PINEVILLE UTILITY COMM	53,499	0.045924%
V619	SOUTHGATE BD OF ED	8,275	0.007103%
V624	HOPKINSVL ELECTRIC SYSTEM	156,820	0.134617%
V630	CITY OF WHITESVILLE	7,879	0.006764%
V637	FARMDALE WATER DISTRICT	7,137	0.006127%
V647	CITY OF VINE GROVE	23,385	0.020074%
V659	KENTON CO BD OF ED	870,876	0.747575%
V663	LAUREL CO CONSERV DIST	2,428	0.002084%
V673	PADUCAH-MCCRACKEN CO JOIN	68,089	0.058449%
V676	MADISON CO UTILITIES DIST	27,696	0.023775%
V707	BELL CO CONSERVATION DIST	648	0.000556%
V708	HEBRON FIRE PROTECTION DI	3,222	0.002766%
V719	SILVER GROVE BD OF ED	10,402	0.008929%
V724	PENNYRILE AREA DEVP DIST	86,641	0.074374%
V730	GREEN RIV AREA DEL DIST	109,393	0.093904%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
V737	KY ASSOC OF CO (KACO)	170,642	0.146482%
V756	JEFF CO MED CENTER LAUNDR	102,234	0.087759%
V759	ERLANGER/ELSMERE BD OF ED	169,484	0.145488%
V773	MCCRACKEN CO PUB LIBRARY	51,164	0.043920%
V808	POINT PLEASANT FIRE DIST	1,674	0.001437%
V819	NEWPORT BD OF ED	139,207	0.119498%
V830	REGIONAL WTR RESOURCE AGY	209,211	0.179590%
V856	KYIANA REG PLANNING DEV	199,744	0.171463%
V859	COVINGTON BD OF ED	410,169	0.352096%
V873	PADUCAH-MCRACKEN CO RIV	27,392	0.023514%
V919	CITY OF WILDER	10,174	0.008734%
V930	OWENBORO METRO PLAN COMM	26,729	0.022944%
V937	HOUSING AUTH OF FRANKFORT	29,324	0.025172%
V959	CITY OF COVINGTON	278,470	0.239043%
W001	ADAIR COUNTY ATTORNEY	6,605	0.005670%
W003	ANDERSON COUNTY ATTORNEY	3,385	0.002906%
W004	BALLARD COUNTY ATTORNEY	4,071	0.003495%
W010	BOYD COUNTY ATTORNEY	10,153	0.008716%
W011	BOYLE COUNTY ATTORNEY	3,507	0.003010%
W013	BREATHITT CO ATTORNEY	4,431	0.003803%
W015	BULLITT COUNTY ATTORNEY	22,183	0.019042%
W016	BUTLER COUNTY ATTORNEY	2,755	0.002365%
W017	CALDWELL COUNTY ATTORNEY	5,047	0.004333%
W018	CALLOWAY COUNTY ATTORNEY	10,063	0.008638%
W019	CAMPBELL COUNTY ATTORNEY	28,869	0.024782%
W020	CARLISLE COUNTY ATTORNEY	1,650	0.001416%
W021	CARROLL COUNTY ATTORNEY	1,032	0.000886%
W022	CHILD SUPPORT ENFORCEMENT	5,011	0.004302%
W024	CHRISTIAN COUNTY ATTORNEY	21,101	0.018113%
W026	CLAY COUNTY ATTORNEY	7,546	0.006478%
W027	CLINTON CO ATTORNEY	3,907	0.003354%
W029	CUMBERLAND CO ATTORNEY	3,510	0.003013%
W031	EDMONSON COUNTY ATTORNEY	1,189	0.001021%
W032	ELLIOTT COUNTY ATTORNEY	3,026	0.002598%
W033	ESTILL COUNTY ATTORNEY	5,517	0.004736%
W035	FLEMING COUNTY ATTORNEY	10,848	0.009312%
W039	GALLATIN COUNTY ATTORNEY	3,506	0.003009%
W041	GRANT COUNTY CHILD SUPPOR	5,177	0.004444%
W043	GRAYSON COUNTY ATTORNEY	7,410	0.006361%
W044	GREEN COUNTY ATTORNEY	3,816	0.003276%
W045	GREENUP CO ATTY/CHILD SUP	7,197	0.006178%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
W047	HARDIN COUNTY ATTORNEY	28,610	0.024559%
W048	HARLAN COUNTY ATTORNEY	16,438	0.014110%
W050	HART COUNTY ATTORNEY	8,960	0.007691%
W051	HENDERSON CO ATTORNEY	13,578	0.011655%
W052	HENRY COUNTY ATTORNEY	2,255	0.001936%
W055	JACKSON COUNTY ATTORNEY	2,809	0.002411%
W056	JEFFERSON CO ATTORNEY	268,585	0.230558%
W058	JOHNSON CO ATTORNEY	6,829	0.005862%
W060	KNOTT COUNTY ATTORNEY	5,684	0.004879%
W061	KNOX COUNTY ATTORNEY	10,505	0.009018%
W063	LAUREL COUNTY ATTORNEY	17,580	0.015091%
W064	LAWRENCE COUNTY ATTORNEY	5,490	0.004713%
W066	LESLIE COUNTY ATTORNEY	4,283	0.003677%
W067	LETCHER COUNTY ATTORNEY	7,872	0.006757%
W069	LINCOLN COUNTY ATTORNEY	6,888	0.005913%
W070	LIVINGSTON CO ATTORNEY	3,031	0.002602%
W071	LOGAN COUNTY ATTORNEY	707	0.000607%
W073	MCCRACKEN COUNTY ATTORNEY	1,522	0.001306%
W076	MADISON COUNTY ATTORNEY	785	0.000674%
W077	MAGOFFIN CO ATTORNEY	1,520	0.001305%
W079	MARSHALL COUNTY ATTORNEY	1,895	0.001627%
W080	MARTIN COUNTY ATTORNEY	6,227	0.005345%
W082	MEADE COUNTY ATTORNEY	4,850	0.004163%
W083	MENIFEE COUNTY ATTORNEY	2,089	0.001793%
W084	MERCER COUNTY ATTORNEY	5,835	0.005009%
W085	METCALFE COUNTY ATTORNEY	4,124	0.003540%
W087	MONTGOMERY CO ATTORNEY	791	0.000679%
W090	NELSON COUNTY ATTORNEY	12,013	0.010312%
W091	NICHOLAS COUNTY ATTORNEY	6,122	0.005255%
W092	OHIO COUNTY ATTORNEY	4,828	0.004144%
W095	OWSLEY COUNTY ATTORNEY	2,778	0.002384%
W096	PENDLETON COUNTY ATTORNEY	2,843	0.002440%
W097	PERRY COUNTY ATTORNEY	12,828	0.011011%
W098	PIKE COUNTY ATTORNEY	31,517	0.027054%
W099	POWELL COUNTY ATTORNEY	5,918	0.005080%
W103	ROWAN COUNTY ATTORNEY	146	0.000125%
W104	RUSSELL COUNTY ATTORNEY	6,473	0.005556%
W105	SCOTT COUNTY ATTORNEY	1,764	0.001514%
W106	SHELBY COUNTY ATTORNEY	2,475	0.002124%
W107	SIMPSON COUNTY ATTORNEY	684	0.000587%
W109	TAYLOR COUNTY ATTORNEY	6,423	0.005514%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
W110	TODD COUNTY ATTORNEY	2,334	0.002003%
W113	UNION COUNTY ATTORNEY	367	0.000315%
W114	WARREN CO ATTY/CHILD SUPP	26,521	0.022766%
W115	WASHINGTON CO ATTORNEY	2,948	0.002531%
W119	WOLFE COUNTY ATTORNEY	4,800	0.004120%
W120	WOODFORD COUNTY ATTORNEY	7,921	0.006800%
X030	OWENSBORO DAVIESS CO TOUR	14,205	0.012194%
X034	FAYETTE CO ATTORNEY OFF	87,976	0.075520%
X059	KENTON COUNTY ATTORNEY	52,565	0.045123%
X105	GEORGETOWN WATER & SEWER	143,630	0.123294%
X956	LOU FIREFIGHTERS PENS FUN	7,608	0.006530%
K081	MAYSVILLE UTILITY COMM	-	0.000000%
P033	ESTILL COUNTY EMS	-	0.000000%
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%
<b>Total</b>		<b>\$ 116,493,530</b>	<b>100.000000%</b>

7.1

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems Schedule B - Schedule Of OPEB Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018

County Employees Retirement System (Non-Hazardous)

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

Table with columns for Employer Code, Employer Name, Net OPEB Liability as of June 30, 2018 (Discount Rate 5.85%, 4.85%), and various OPEB expense components (Deferred Amounts, Change in Net OPEB Liability, etc.) for years 2018 through 2022.

The accompanying notes are an integral part of the schedules.



Kentucky Retirement Systems
Schedule B - Schedule Of OPEB Amounts By Employer
As Of And For The Fiscal Year Ended June 30, 2018
(Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns for Employer Code, Employer Name, Discount Rate, Discount Rate Less 1.00%, Discount Rate Plus 0.85%, Health Care Trend Rate, Health Care Trend Rate Plus Increase, OPEB Expense (Proportionate Share of Plan, Proportionate Share of Between Employer Contributions, Gross, Proportionate Share of Nonspouse Beneficiary, Net), Implicit Deferral, Outstanding Balance of Deferred Outflows of Resources (Liability, Assumption, Investment, and Proportionate Share of Plan Contributions), Total Deferred Outflow of Resources, and Recognition of Failing Deferred Outflows (Amounts of Recoveries for Future Measurement Period Ending June 30).

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems Schedule B - Schedule Of OPEB Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns for Employer Code, Employer Name, Discount Rate, and various financial metrics. Includes sub-sections for Net OPEB Liabilities as of June 30, 2018, and Outstanding Balance of Deferred Outflows of Resources.

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems Schedule B - Schedule Of OPEB Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with multiple columns: Employer Name, Discount Rate, Discount Rate Less 1.0%, Health Care Trend Rate, etc. It lists various employers like KY0001 BARREN CO BOARD OF ED, KY0002 ALLLEN CO BOARD OF ED, etc., and their respective financial data for OPEB liabilities.

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems
Schedule B - Schedule Of OPEB Amounts By Employer
As Of and For The Fiscal Year Ended June 30, 2018
(Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns: Employer Code, Employer Name, Discount Rate, Discount Rate Less 1.80%, Discount Rate Plus 1.80%, Health Care Trend Rate, Health Care Trend Rate Plus Increase, OPEB Expenses, Deferred Amounts from Changes in Assumptions, Net OPEB Expense, Unfunded Amount, and Recognition of Deferred Outflow of Resources for Future Measurement Period Ending June 30.

7.1

The accompanying notes are an integral part of the schedules.



Kentucky Retirement Systems
Schedule B - Schedule Of OPEB Amounts By Employer
As Of and For The Fiscal Year Ended June 30, 2018
(Continued)

County Employes Retirement System (Non-Hazardous)

Table with multiple columns: Employer, Decoupled Rate, Discount Rate, Health Care Trend Rate, OPEB Expenses, Deferred Amounts, Change in Proprietary, Total OPEB, and Receipts. Includes a large diagonal watermark '7.1'.

The accompanying notes are an integral part of the schedules.



Kentucky Retirement Systems Schedule B - Schedule Of OPEB Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018 (Continued)

County Employers Retirement System (Non-Hazardous)

Table with columns: Employer/County Name, Net OPEB Liability as of June 30, 2018 (Discount Rate 4.85%, Discount Rate Less 1.00%, Health Care Plus 1.00%, Health Care Trend Rate 1%, Projected Share of Approx Plan OPEB Expense), OPEB Expenses (Deferred Amounts, Proportion & Differences, Gross Employer OPEB Expense, Appropriate Share of Nonemployee Contributions, Net Expense), Outstanding Balance of Deferred Outflows of Resources (Liability, Assumption, Investment, Experience, Total Deferred Outflows of Resources), Change in Proportion & Differences Between Employer Contributions & Proportionate Share, and Receipt of Existing Deferred Outflows (Indicators of Resources for Future Measurement Period Ending June 30). Rows include employers like LEVIN OPEB DISTRICT, MCLEAN CO BEG WATER COAM, SALTVERB MACCO HUNT HOUS, etc.

The accompanying notes are an integral part of the schedules.

7.1





Kentucky Retirement Systems Schedule B - Schedule of OPEB Amounts by Employer As Of and For The Fiscal Year Ended June 30, 2018 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns for Employer Code, Employer Name, Discount Rate, and various OPEB liability and expense metrics. Includes sub-headers for 'Net OPEB Liability as of June 30, 2018' and 'Deferred Outflows of Resources'.

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems Schedule B - Schedule Of OPEB Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns: Employer Code, Employer Name, Discount Rate, Discount Rate Less 1.00%, Discount Rate Plus 1.00%, Health Care Trend Rate, Health Care Trend Rate % Increase, Deferred Amounts, OPEB Expenses, Net OPEB Expense, and Receipts of Existing Deferred Outflows. Includes rows for various counties like Adair, Anderson, and Boyle.

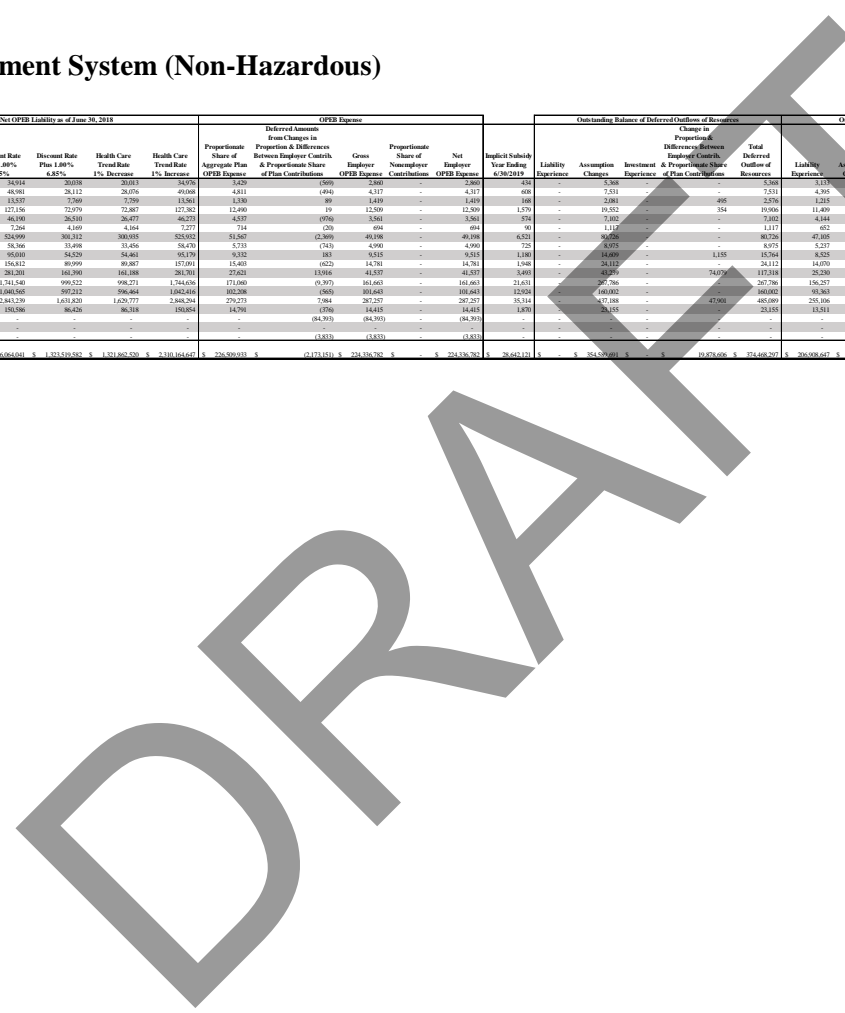
7.1

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems  
Schedule B - Schedule Of OPEB Amounts By Employer  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Net OPEB Liability as of June 30, 2018		OPEB Expense							Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30											
Employer Code	Employer Name	Discount Rate 5.83%	Discount Rate Less 1.00% 4.83%	Discount Rate Plus 1.00% 6.83%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	From Changes to			Implicit Subsidy Year Ending 6/30/2019	Change in			Change in			Recognition of Existing Deferred Outflows (Inflows) of Resources for													
							Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Between Employer Contributions & Proportionate Share of Plan Contributions	Proportionate Share of Cross Employer OPEB Expense		Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter		
W 005	KENT COUNTY ATTORNEY	26,941	26,941	26,941	3011	26,939	9429	999	26,938	314	7,864	1,113	25	1,832	5,997	9,064	4473	2473	1873	1314	981	1511								
W 006	SHELBY COUNTY ATTORNEY	37,711	48,981	28,112	29,076	49,068	4,811	(940)	4,137	-	4,137	608	-	7,511	-	7,511	4,395	37	2,598	2,597	9,677	(380)	(360)	(360)	145	(320)	(390)			
W 007	SIMPSON COUNTY ATTORNEY	10,442	11,037	7,589	7,799	13,861	1,130	86	1,449	-	1,449	168	-	2,041	-	2,041	1,245	34	718	71	1,928	126	126	126	266	(12)	(14)			
W 009	TAYLOR COUNTY ATTORNEY	97,900	127,156	72,979	72,387	127,362	12,490	19	12,509	-	12,509	1,379	-	19,152	-	19,152	11,409	239	6,743	206	18,584	367	367	367	1,677	(832)	(626)			
W 010	YOSS COUNTY ATTORNEY	35,867	48,199	26,610	26,477	36,471	4,537	(798)	3,761	-	3,761	374	-	5,262	-	5,262	4,144	36	2,440	8,153	13,829	(649)	(649)	(649)	1,074	(2,330)	(252)			
W 111	UNION COUNTY ATTORNEY	5,593	7,264	4,169	4,164	7,277	714	026	694	-	694	60	-	1,112	-	1,112	652	13	36	104	1,154	69	69	69	75	699	(42)			
W 114	WARREN COUNTY CHIEF CLERK	461,206	534,999	316,312	306,005	529,652	33,547	2,409	49,098	-	49,098	6,521	-	6,579	-	6,579	42,108	104	1,095	5,911	52,342	(380)	(380)	(380)	4,477	(1,876)	(3,396)			
W 115	WASHINGTON COUNTY ATTORNEY	44,017	58,366	31,608	31,456	58,470	5,733	4,909	-	4,909	72	-	-	8,975	-	8,975	5,217	104	1,095	3,911	12,347	(380)	(380)	(380)	18	(1,311)	(511)			
W 119	WOLFE COUNTY ATTORNEY	73,150	95,030	54,529	54,461	95,179	9,132	181	9,315	-	9,315	1,180	-	14,409	-	14,409	8,525	169	9,699	151	13,884	441	441	441	1,422	(454)	(617)			
W 120	WOODBOURNE COUNTY ATTORNEY	120,713	154,812	89,909	89,867	157,091	15,440	(622)	14,781	-	14,781	1,588	-	24,112	-	24,112	14,070	279	9,216	3,226	25,960	1,922	(929)	1,922	1,423	(1,429)	(966)			
X000	OPENSOURCE BUSINESS TOOL	216,582	281,200	182,398	181,388	281,701	27,623	13,916	41,537	-	41,537	3,460	-	39,297	-	39,297	74,079	117,318	14,939	200	20,800	14,687	14,687	14,687	17,583	32,802	2,388			
X004	FAVETTE COUNTY ATTORNEY	1,500,610	1,741,548	992,622	992,271	1,744,676	173,000	(9,375)	161,623	-	161,623	21,613	-	207,766	-	207,766	156,273	1,098	62,228	49,066	280,809	(4,625)	(4,625)	(4,625)	13,113	(21,625)	(11,470)			
X009	KENTON COUNTY ATTORNEY	801,150	1,040,562	595,212	596,464	1,042,616	102,208	(563)	101,643	-	101,643	12,604	-	160,082	-	160,082	99,363	1,851	55,184	2,388	152,886	2,286	2,286	2,286	13,664	(7,429)	(5,236)			
X015	GREENETOWN WATER & SEWER	2,100,640	2,343,239	1,432,420	1,429,777	2,346,264	279,273	1,984	397,257	-	397,257	55,314	-	47,188	-	47,188	253,106	5,028	(50,763)	4,310	415,437	15,715	15,715	15,715	40,860	(11,686)	(11,686)			
X055	LOUISVILLE FREIGHT EXPRESS	115,009	180,988	86,426	86,318	180,864	14,796	(759)	14,445	-	14,445	1,801	-	20,152	-	20,152	13,811	268	7,968	1,695	25,700	37	37	37	1,588	(1,283)	(606)			
K001	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	(84,393)	(84,393)	-	(84,393)	-	-	-	-	-	-	-	-	-	446,996	446,996	(84,393)	(84,393)	(84,393)	(84,393)	(84,393)	(25,234)		
P001	ESTABL COUNTY EMS	-	-	-	-	-	-	(18,833)	(18,833)	-	(18,833)	-	-	-	-	-	-	-	-	-	30,300	30,300	(18,833)	(18,833)	(18,833)	(18,833)	(1,146)			
W 118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	(18,833)	(18,833)	-	(18,833)	-	-	-	-	-	-	-	-	-	30,300	30,300	(18,833)	(18,833)	(18,833)	(18,833)	(1,146)			
<b>Total</b>		\$ 1,775,881,112	\$ 2,390,064,041	\$ 1,821,519,585	\$ 1,821,602,520	\$ 2,311,064,647	\$ 228,500,933	\$ 2,117,151	\$ 224,386,782	\$ -	\$ 224,386,782	\$ 28,462,121	\$ -	\$ 354,527,891	\$ -	\$ 354,527,891	\$ 19,878,606	\$ 174,668,297	\$ 269,989,647	\$ 4,021,134	\$ 122,295,701	\$ -	\$ 30,495,199	\$ 361,831,711	\$ 4,446,110	\$ 4,446,110	\$ 4,446,110	\$ 27,898,056	\$ (17,595,886)	\$ (112,073,711)



7.1

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As of and for the Fiscal Year Ended June 30, 2018**

**County Employees Retirement System (Hazardous)**

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

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
39932	JEFFERSON CO SHERIFF	\$ 642,455	1.233556%
39934	KENTON CO SHERIFF	143,257	0.275063%
39936	CAMPBELL CO SHERIFF	15,948	0.030621%
39938	FAYETTE CO SHERIFF	187,836	0.360658%
39940	DAVISS CO SHERIFF	183,007	0.351386%
39944	HARDIN COUNTY SHERIFF	109,078	0.209436%
39946	WARREN COUNTY SHERIFF	208,692	0.400702%
39948	BOONE COUNTY SHERIFF	812,112	1.559309%
39952	MADISON COUNTY SHERIFF	82,250	0.157926%
39962	BULLITT CO SHERIFF	148,432	0.285000%
A156	CITY OF ANCHORAGE	30,417	0.058402%
AB19	BELLEVUE/DAYTON FIRE	96,693	0.185658%
AC19	CAMPBELL CO FIRE DIST 1	42,632	0.081857%
AD19	SOUTHERN CAMPBELL F DIST	41,511	0.079704%
AS02	ALLEN CO AMBULANCE SVC	65,879	0.126491%
AS20	WOODFORD CO FIRE DISTRICT	19,794	0.038006%
B008	BURLINGTON FIRE PRO DIST	124,922	0.239859%
B015	CITY OF HILLVIEW	58,667	0.112644%
B045	CITY OF BELLEFONTE	15,382	0.029534%
B256	BUECHEL FIRE PROTECT DIST	68,591	0.131699%
B259	CITY OF LUDLOW	76,954	0.147756%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	214,437	0.411733%
B656	LOUISVILLE AIRPORT AUTHOR	191,894	0.368449%
B956	LAKE DREAMLAND FIRE DIST	14,179	0.027224%
C106	CITY OF SIMPSONVILLE	8,470	0.016264%
C156	FAIRDALE FIRE DISTRICT	77,672	0.149135%
C256	LOUISVILLE/JEFF CO METRO	14,438,174	27.722251%
C356	INDIAN HILLS POLICE DEPT	20,850	0.040034%
D024	CITY OF PEMBROKE	2,861	0.005493%
D071	CITY OF LEWISBURG	4,878	0.009366%
D098	CITY OF COAL RUN VILLAGE	12,714	0.024411%
D106	SIMPSONVILLE RURAL FIRE	28,004	0.053770%
G015	ZONETON FIRE PROT DIST	77,273	0.148370%
GS06	SHELBY CO SUB FIRE DIST	6,804	0.013063%
J002	CITY OF SCOTTSVILLE	33,121	0.063595%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
J003	CITY OF LAWRENCEBURG	58,384	0.112101%
J007	CITY OF MIDDLESBORO	201,133	0.386189%
J024	CITY OF HOPKINSVILLE	834,148	1.601619%
J037	CITY OF FRANKFORT	785,936	1.509049%
J040	CITY OF LANCASTER	25,163	0.048314%
J059	KENTON COUNTY AIRPORT BD	781,424	1.500386%
J063	CITY OF LONDON	195,322	0.375030%
J067	CITY OF WHITESBURG	24,392	0.046835%
J084	CITY OF HARRODSBURG	47,449	0.091105%
J090	CITY OF BARDSTOWN	173,232	0.332616%
J100	CITY OF SOMERSET	470,613	0.903608%
J113	CITY OF MORGANFIELD	15,281	0.029340%
J118	CITY OF CORBIN	167,718	0.322031%
J156	CITY OF JEFFERSONTOWN	384,971	0.739170%
J210	BOYD CO AMBULANCE SERVICE	177,706	0.341208%
J256	CITY OF ST MATTHEWS	187,993	0.360959%
J259	CITY OF PARK HILLS	28,338	0.054411%
J319	CITY OF ALEXANDRIA	87,122	0.167281%
J324	CITY OF OAK GROVE	64,026	0.122933%
J356	CITY OF WEST BUECHEL	51,629	0.099132%
J359	CITY OF FORT WRIGHT	117,202	0.225035%
J410	CANNONSBURG VOL FIRE DEPT	6,087	0.011687%
J419	CITY OF COLD SPRING	47,145	0.090521%
J456	CITY OF SHIVELY	328,755	0.631230%
J510	CITY OF CATLETTSBURG	46,656	0.089582%
J619	CITY OF FORT THOMAS	354,045	0.679790%
J719	CITY OF SOUTHGATE	1,899	0.003646%
J756	CITY OF PROSPECT	15,372	0.029515%
J819	CITY OF BELLEVUE	52,016	0.099874%
J859	CITY OF VILLA HILLS	27,842	0.053458%
J919	CITY OF DAYTON	49,754	0.095530%
J956	OKOLONA FIRE DISTRICT	193,036	0.370642%
J959	CITY OF INDEPENDENCE	176,282	0.338474%
K001	CITY OF COLUMBIA	55,038	0.105676%
K010	CITY OF ASHLAND	582,795	1.119005%
K011	CITY OF DANVILLE	251,679	0.483241%
K016	CITY OF MORGANTOWN	18,567	0.035651%
K018	CITY OF MURRAY	310,001	0.595223%
K019	CITY OF NEWPORT	529,155	1.016012%
K026	CITY OF MANCHESTER	36,234	0.069572%
K029	CITY OF BURKESVILLE	23,107	0.044367%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
K034	LEX/FAYETTE URBAN CO GOVT	1,255,770	2.411161%
K041	CITY OF WILLIAMSTOWN	33,082	0.063520%
K043	CITY OF LEITCHFIELD	73,492	0.141109%
K049	CITY OF CYNTHIANA	134,462	0.258176%
K065	CITY OF BEATTYVILLE	18,148	0.034845%
K071	CITY OF RUSSELLVILLE	140,515	0.269799%
K078	CITY OF LEBANON	54,295	0.104251%
K079	CITY OF BENTON	32,096	0.061627%
K091	CITY OF CARLISLE	23,377	0.044886%
K099	CITY OF STANTON	27,861	0.053494%
K103	CITY OF MOREHEAD	92,712	0.178013%
K105	CITY OF GEORGETOWN	528,256	1.014286%
K106	CITY OF SHELBYVILLE	224,518	0.431089%
K108	CITY OF TAYLORSVILLE	11,262	0.021623%
K111	CITY OF CADIZ	40,474	0.077712%
K114	CITY OF BOWLING GREEN	1,287,009	2.471142%
K115	CITY OF SPRINGFIELD	26,609	0.051092%
K120	CITY OF VERSAILLES	239,209	0.459298%
K256	JEFFERSONTOWN FIRE DIST	248,979	0.478057%
K315	MT WASHINGTON FIRE P DIST	83,235	0.159816%
K356	ST MATTHEWS FIRE DIST.	270,552	0.519478%
K414	CITY OF SMITHS GROVE	4,321	0.008297%
K419	ALEXANDRIA FIRE DISTRICT	88,995	0.170877%
K456	CAMP TAYLOR FIRE PRO DIST	31,038	0.059595%
K559	CITY OF TAYLOR MILL	94,923	0.182259%
K656	MCMAHAN FIRE PRO DIST 14	51,358	0.098611%
K659	CITY OF EDGEWOOD	168,307	0.323161%
K719	CENTRAL CAMPBELL CO FIRE	130,586	0.250734%
K759	LAKESIDE/CRESTVIEWHLS POL	74,238	0.142542%
K856	HIGHVIEW FIRE DISTRICT	62,747	0.120478%
K859	CITY OF FORT MITCHELL	169,448	0.325352%
L001	ADAIR CO AMBULANCE SER	46,852	0.089960%
L005	CITY OF GLASGOW	288,430	0.553806%
L009	CITY OF PARIS	113,452	0.217835%
L015	CITY OF MT WASHINGTON	114,049	0.218982%
L025	CITY OF WINCHESTER	465,685	0.894146%
L031	EDMONSON CO AMBULANCE DIS	25,615	0.049183%
L035	CITY OF FLEMINGSBURG	20,059	0.038515%
L039	CITY OF WARSAW	4,468	0.008579%
L044	GREEN CO AMBULANCE SVC	25,306	0.048589%
L050	CITY OF MUNFORDVILLE	9,661	0.018549%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
L052	CITY OF EMINENCE	27,659	0.053107%
L057	CITY OF NICHOLASVILLE	519,250	0.996994%
L061	CITY OF BARBOURVILLE	25,806	0.049549%
L072	CITY OF EDDYVILLE	21,942	0.042130%
L073	CITY OF PADUCAH	827,536	1.588924%
L077	CITY OF SALYERSVILLE	15,532	0.029822%
L086	CITY OF TOMPKINSVILLE	40,550	0.077859%
L090	CITY OF NEW HAVEN	4,425	0.008496%
L107	CITY OF FRANKLIN	100,080	0.192160%
L108	SPENCER CO FIRE DIST	10,308	0.019793%
L110	CITY OF ELKTON	9,903	0.019015%
L159	ELSMERE FIRE PROTECTION	59,936	0.115081%
L356	EASTWOOD FIRE PROT DIST	81,735	0.156936%
L456	HARRODS CREEK FIRE DIST	182,757	0.350905%
L556	LYNDON FIRE PROTECT DIST	157,505	0.302420%
L656	FERN CREEK FIRE PROT DIST	99,537	0.191117%
L756	PLEASURE RIDGE PARK FIRE	223,401	0.428945%
L956	WORTHINGTON FIRE DEPT	202,513	0.388838%
M014	CITY OF HARDINSBURG	14,764	0.028348%
M015	BULLITT CO FISCAL COURT	63,095	0.121147%
M042	CITY OF MAYFIELD	285,105	0.547420%
M054	CITY OF DAWSON SPRINGS	20,834	0.040002%
M059	KENTON COUNTY FISCAL CT	287,484	0.551988%
M069	CITY OF STANFORD	31,225	0.059953%
M076	CITY OF RICHMOND	545,876	1.048119%
M081	CITY OF MAYSVILLE	169,932	0.326280%
M085	CITY OF EDMONTON	20,147	0.038684%
M096	CITY OF FALMOUTH	2,253	0.004326%
M109	CITY OF CAMPBELLSVILLE	125,719	0.241389%
M110	CITY OF GUTHRIE	5,157	0.009902%
M118	WHITLEY CO FISCAL COURT	10,345	0.019864%
M315	CITY OF PIONEER VILLAGE	20,697	0.039740%
M356	MIDDLETOWN FIRE PROT DIST	180,025	0.345660%
N008	CITY OF FLORENCE	840,314	1.613459%
N011	CITY OF PERRYVILLE	2,696	0.005176%
N012	CITY OF BROOKSVILLE	6,293	0.012083%
N050	CITY OF HORSE CAVE	4,773	0.009164%
N051	CITY OF HENDERSON	583,453	1.120269%
N054	CITY OF MADISONVILLE	546,693	1.049687%
N076	MADISON CO EMS	231,846	0.445160%
N087	CITY OF MT STERLING	105,383	0.202342%

The accompanying notes are an integral part of the schedules.



**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
N088	MORGAN CO AMBULANCE SERV	19,961	0.038327%
N093	CITY OF LAGRANGE	72,231	0.138688%
N094	CITY OF OWENTON	11,500	0.022081%
N099	CITY OF CLAY CITY	3,085	0.005923%
N100	CITY OF BURNSIDE	11,867	0.022785%
N104	CITY OF JAMESTOWN	11,794	0.022646%
P007	CITY OF PINEVILLE	28,981	0.055646%
P015	CITY OF LEBANON JUNCTION	12,327	0.023669%
P033	ESTILL COUNTY EMS	60,851	0.116838%
P041	CITY OF DRY RIDGE	54,871	0.105356%
P043	CITY OF CLARKSON	3,402	0.006532%
P079	CITY OF CALVERT CITY	40,414	0.077598%
P093	SOUTH OLDHAM FIRE DEPT	66,651	0.127974%
P116	CITY OF MONTICELLO	48,748	0.093600%
P117	CITY OF CLAY	5,264	0.010107%
R015	CITY OF SHEPHERDSVILLE	277,037	0.531930%
R017	CITY OF PRINCETON	65,840	0.126418%
R045	CITY OF RUSSELL	83,503	0.160331%
R057	CITY OF WILMORE	42,033	0.080706%
R104	CITY OF RUSSELL SPRINGS	44,045	0.084570%
R105	CITY OF STAMPING GROUND	4,682	0.008990%
TS59	INDEPENDENCE FIRE DIST	235,115	0.451436%
V001	ADAIR COUNTY FISCAL COURT	43,759	0.084020%
V002	ALLEN COUNTY FISCAL COURT	30,283	0.058145%
V003	ANDERSON CO FISCAL COURT	51,583	0.099042%
V005	BARREN CO FISCAL CT	144,664	0.277765%
V007	BELL CO FISCAL CT	25,880	0.049690%
V008	BOONE CO FISCAL CT	226,518	0.434930%
V009	BOURBON CO FISCAL COURT	32,741	0.062865%
V011	BOYLE COUNTY FISCAL COURT	152,498	0.292806%
V012	BRACKEN CO FISCAL COURT	14,959	0.028722%
V013	BREATHITT CO FISCAL COURT	4,321	0.008296%
V014	BRECKINRIDGE CO FISCAL CT	26,013	0.049946%
V017	CALDWELL CO FISCAL COURT	39,200	0.075267%
V019	CAMPBELL CO FISCAL CT	188,960	0.362817%
V023	CASEY CO FISCAL COURT	20,439	0.039244%
V025	CLARK COUNTY FISCAL COURT	162,855	0.312693%
V030	DAVIESS CO FISCAL COURT	338,989	0.650882%
V032	ELLIOTT CO FISCAL CT	1,294	0.002484%
V035	FLEMING CO FISCAL COURT	26,956	0.051757%
V037	FRANKLIN CO FISCAL COURT	383,069	0.735518%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Hazardous)**

Employer		2018	2018
Code	Employer Name	Actual Employer Contributions	Employer Allocation Percentage
V041	GRANT COUNTY FISCAL COURT	58,842	0.112980%
V043	GRAYSON CO FISCAL COURT	211,643	0.406368%
V047	HARDIN CO FISCAL COURT	385,999	0.741144%
V049	HARRISON CO FISCAL COURT	46,863	0.089981%
V052	HENRY CO FISCAL COURT	30,251	0.058084%
V054	HOPKINS CO FISCAL COURT	151,296	0.290498%
V057	JESSAMINE CO FISCAL COURT	259,792	0.498818%
V060	KNOTT CO FISCAL CT	20,845	0.040024%
V062	LARUE CO FISCAL COURT	20,061	0.038518%
V063	LAUREL COUNTY FISCAL COUR	39,820	0.076457%
V067	LETCHER CO FISCAL COURT	43,448	0.083423%
V070	LIVINGSTON CO FISCAL CT	26,008	0.049937%
V072	LYON COUNTY FISCAL COURT	21,571	0.041417%
V073	MCCRACKEN CO FISCAL COURT	396,572	0.761445%
V076	MADISON CO FISCAL COURT	80,539	0.154640%
V078	MARION CO FISCAL COURT	33,946	0.065179%
V079	MARSHALL CO FISCAL COURT	200,177	0.384353%
V081	MASON CO FIS CT	50,732	0.097408%
V083	MENIFEE CO FISCAL COURT	19,468	0.037380%
V087	MONTGOMERY CO FISCAL CT	67,002	0.128648%
V088	MORGAN CO FISCAL CT	14,074	0.027023%
V090	NELSON CO FISCAL CT	120,587	0.231535%
V093	OLDHAM CO FISCAL COURT	339,860	0.652553%
V094	OWEN COUNTY FISCAL COURT	16,222	0.031148%
V096	PENDLETON CO FISCAL COURT	36,672	0.070414%
V100	PULASKI CO FISCAL CT	249,642	0.479329%
V103	ROWAN CO FISCAL COURT	77,448	0.148706%
V105	SCOTT CO FISCAL CT	609,422	1.170131%
V106	SHELBY CO FISCAL COURT	320,408	0.615205%
V107	SIMPSON CO FISCAL COURT	54,633	0.104898%
V108	SPENCER CO TREASURER	86,417	0.165926%
V109	TAYLOR COUNTY FISCAL COUR	38,998	0.074879%
V112	TRIMBLE CO FISCAL COURT	7,405	0.014218%
V113	UNION COUNTY FISCAL COURT	18,591	0.035695%
V115	WASHINGTON CO FIS COURT	32,064	0.061566%
V119	CITY OF HIGHLAND HEIGHTS	64,682	0.124193%
V120	WOODFORD CO FISCAL COURT	75,783	0.145508%
V159	CITY OF ERLANGER	392,365	0.753367%
V171	CITY OF ADAIRVILLE	4,090	0.007853%
V196	CITY OF BUTLER	4,339	0.008331%
V197	CITY OF HAZARD	5,492	0.010545%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
V205	BARREN/METCALFE CO AMB SR	129,602	0.248844%
V298	CITY OF PIKEVILLE	142,600	0.273802%
V330	CITY OF OWENSBORO	981,124	1.883823%
V347	CITY OF RADCLIFF	300,156	0.576319%
V359	CITY OF ELSMERE	60,501	0.116165%
V408	UNION EMERGENCY SERVICES	155,985	0.299501%
V447	CITY OF ELIZABETHTOWN	510,838	0.980843%
V608	WALTON FIRE DIST/EMS	137,716	0.264424%
V647	CITY OF VINE GROVE	14,972	0.028746%
V708	HEBRON FIRE PROTECTION DI	240,550	0.461872%
V808	POINT PLEASANT FIRE DIST	73,953	0.141995%
V919	CITY OF WILDER	123,430	0.236994%
V959	CITY OF COVINGTON	1,516,436	2.911657%
<b>Total</b>		<b>\$ 52,081,535</b>	<b>100.000000%</b>

7.1

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems
Schedule B - Schedule Of OPEB Amounts By Employer
As Of and For The Fiscal Year Ended June 30, 2018

County Employees Retirement System (Hazardous)

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

Table with multiple columns: Net OPEB Liability as of June 30, 2018; OPEB Expense; Outstanding Balance of Deferred Outflows of Resources; Change in Plan Contributions; and Recognition of Actuarial Differences. Rows include various counties like Jefferson County, Campbell County, etc.

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems Schedule B - Schedule Of OPEB Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018 (Continued)

County Employees Retirement System (Hazardous)

Table with columns: Employer Code, Employer Name, Net OPEB Liability as of June 30, 2018 (Discount Rate 5.97%, Less 1.00%, Plan 1.00%, Health Care Trend Ratio, Health Care Trend Rate, Proportionate Share of Aggregate Plan OPEB Expense, Deferral Amounts from Changes in Proprietary Differences, Proportionate Share of Aggregate Plan OPEB Expense, Net OPEB Expense, Implicit Subsidy Year Ending 6/30/2019, Outstanding Balance of Deferred Outflows of Resources, Change in Projection of Difference Between Expected and Actual Experience, Total Deferred Outflows of Resources, Outstanding Balance of Deferred Inflows of Resources, Change in Projection of Difference Between Expected and Actual Experience, Total Deferred Inflows of Resources, Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2018-2022.

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems
Schedule B - Schedule of OPEB Amounts By Employer
As Of and For The Fiscal Year Ended June 30, 2018
(Continued)

County Employees Retirement System (Hazardous)

Table with multiple columns: Employer Code, Employer Name, Discount Rate 5.97%, Plan 1.00%, Health Care 6.97%, 1% Increase, Deferred Amounts from Changes in Proprietorship & Differences, Gross Employee Contributions, Net OPEB Expense, English Subsidy Year Budget 6/30/2019, Liability Experience, Assumption Changes, Investment Experience, Change in Employer/Contributions & Proportionate Share, Total Deferred Outflows of Resources, Recapture of Deferred Inflows (Inflows) of Resources for Future Measurement Period Ending June 30.

7.1

The accompanying notes are an integral part of the schedules.

**NOTES TO SCHEDULES**

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**Kentucky Retirement Systems  
Notes to the Schedules  
June 30, 2018**

**Note 1 - Organization**

Under the provisions of Kentucky Revised Statute Sections 61.645 and 61.701, the Board of Trustees (the Board) of Kentucky Retirement Systems (KRS) administers the Kentucky Employees Retirement System (KERS), County Employees Retirement System (CERS), and State Police Retirement System (SPRS). Although the assets of the systems are invested as a whole, each system's assets are used only for the payment of benefits to the members of that plan, and the administrative costs incurred by those receiving an insurance benefit, in accordance with the provisions of Kentucky Revised Statute Sections 16.510, 61.515, 61.702, 78.520, and 78.630.

The Board, as of November 29, 2018, was comprised of David L. Harris, Chair, Governor Appointee; Keith Percy, Vice Chair, elected by SPRS; W. Joe Brothers, Governor Appointee; John E. Chilton, Governor Appointee; William S. Cook, Governor Appointee; Kelly Downard, Governor Appointee; John R. Farris, Governor Appointee; J.T. Fulkerson, Governor Appointee; David M. Gallagher, Governor Appointee; Matthew Monteiro, Governor Appointee; Neil P. Ramsey, Governor Appointee; Thomas B. Stephens, Personnel Secretary Ex-Officio; Raymond Campbell Connell, elected by KERS; Sherry Lynn Kremer, elected by KERS; Betty Pendergrass, elected by CERS; Jerry W. Powell, elected by CERS; and David Rich, elected by CERS.

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

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

**Note 2 - Relationship to Combining Financial Statements**

The schedules were reconciled to the Plan's Statement for Changes in Fiduciary Net Position – Insurance Fund in KRS' Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2018, with the following difference.

- The 1% of pay member contribution for Tier 2 and Tier 3 members to a 401(h) subaccount on the pension funds is considered as an OPEB asset. As a result, the reported plan fiduciary net position for the insurance fund as of June 30, 2018, includes the 401(h) asset balance.

**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 2 - Relationship to Combining Financial Statements (Continued)**

The components associated with OPEB expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by GASB Statements No. 74 and 75. The net OPEB liability at June 30, 2018 is reported in the Notes to Combining Financial Statements and Required Supplementary Information. The KRS' CAFR can be found on the KRS website at [www.kyret.ky.gov](http://www.kyret.ky.gov).

**Note 3 - Summary of Significant Accounting and Reporting Policies**

Measurement Focus, Basis of Accounting and Basis of Presentation

The accompanying schedules were prepared in accordance with U.S generally accepted accounting principles as applicable to governmental organizations. In doing so, KRS adheres to the reporting requirements established by the Governmental Accounting Standards Board (GASB). The Schedules present elements of the financial statements of the plan, but do not purport to be a complete presentation of the financial statements.

The KERS Non-hazardous, KERS Hazardous, CERS Non-hazardous, and CERS Hazardous insurance funds are reported as OPEB trust funds, and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the KRS Board and required by the employers and employees. KRS recognized employer and employee contributions to the plans through June 30, 2018. OPEB expenses are recognized as the benefits come due for the KERS Non-hazardous, KERS Hazardous, CERS Non-hazardous, and CERS Hazardous insurance funds, which includes payments made to the Department of Employee Insurance (DEI), and Humana Inc. for OPEB costs incurred for the fiscal year ended June 30, 2018. KRS contracts with DEI and Humana to administer the claims. DEI administers retiree claims for retirees under the age of 65, and Humana administers retiree claims for members 65 and over. Since the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB 74 requires that the liability associated with this implicit subsidy be included in the calculation of the total OPEB liability.

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

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

**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 3 - Summary of Significant Accounting and Reporting Policies (Continued)**

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

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2018, and includes the following for each individual employer:

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

The employer allocation percentage has been rounded to six decimal places.

The components of the net OPEB liability of KERS and CERS for participating employers as of June 30, 2018, calculated in accordance with GASB Statement No. 74, are as follows (dollars in thousands):

	KERS Non-Hazardous	KERS Hazardous	CERS Non-Hazardous	CERS Hazardous
Total OPEB Liability	\$ 3,262,117	\$ 485,904	\$ 4,189,606	\$ 1,993,941
Fiduciary Net Position	891,205	519,072	2,414,126	1,280,982
Net OPEB Liability/(Asset)	<u>\$ 2,370,912</u>	<u>\$ (33,168)</u>	<u>\$ 1,775,480</u>	<u>\$ 712,959</u>

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

For financial reporting the actuarial valuation as of June 30, 2018, was performed by Gabriel Roeder Smith (GRS). The total OPEB liability, net OPEB liability, and sensitivity information as of June 30, 2018, were based on an actuarial valuation date of June 30, 2017. The total OPEB liability was rolled-forward from the valuation date (June 30, 2017) to the plan's fiscal year ending June 30, 2018, using generally accepted actuarial principles. There have been no changes in actuarial assumptions since June 30, 2017 (other than the blended discount rate used to calculate the total OPEB liability). However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. The system shall now pay 100% of the insurance premium for spouses and children of all active members who die in the line of duty. The total OPEB liability as of June 30, 2018, is determined using these updated benefit provisions.

**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 3 - Summary of Significant Accounting and Reporting Policies (Continued)**

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

There have been no changes in actuarial assumptions since June 30, 2017. The actuarial assumptions are:

Inflation	2.30%
Payroll Growth Rate	0.0% for KERS non-hazardous and hazardous, and 2.0% for CERS non-hazardous and hazardous
Salary Increases	3.05%, average
Investment Rate of Return	6.25%
Healthcare Trend Rates	
Pre - 65	Initial trend starting at 7.00% at January 1, 2020, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years.
Post - 65	Initial trend starting at 5.00% at January 1, 2020, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 10 years.

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

Long-Term Expected Rate of Return

The long-term expected rate of return was determined by using a building-block method in which best-estimate ranges of expected future real rate of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class are summarized in the tables below.

**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 3 - Summary of Significant Accounting and Reporting Policies (Continued)**

Long-term Expected Rate of Return (Continued)

<b>All Insurance</b>		
<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
<b>US Equity</b>	<b>17.50%</b>	
US Large Cap	5.00%	4.50%
US Mid Cap	6.00%	4.50%
US Small Cap	6.50%	5.50%
<b>Non US Equity</b>	<b>17.50%</b>	
International Developed	12.50%	6.50%
Emerging Markets	5.00%	7.25%
Global Bonds	4.00%	3.00%
<b>Credit Fixed</b>	<b>24.00%</b>	
Global IG Credit	2.00%	3.75%
High Yield	7.00%	5.50%
EMD	5.00%	6.00%
Illiquid Private	10.00%	8.50%
Private Equity	10.00%	6.50%
Real Estate	5.00%	9.00%
Absolute Return	10.00%	5.00%
Real Return	10.00%	7.00%
Cash	2.00%	1.50%
<b>Total</b>	<b>100.00%</b>	<b>6.09%</b>

Discount Rate

The projection of cash flows used to determine the discount rate of 5.86% for KERS Non-hazardous, 5.88% for KERS Hazardous, 5.85% for CERS Non-hazardous, and 5.97% for CERS Hazardous assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 25 years (closed) amortization period of the unfunded actuarial accrued liability. The discount rate determination used an expected rate of return of 6.25%, and a municipal bond rate of 3.62%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2018. However, the cost associated with the implicit employer subsidy was not included in the calculation of the System's actuarial determined contributions, and any cost associated with the implicit subsidy will not be paid out of the System's trusts. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy. The target asset allocation and best estimates of arithmetic nominal rates of return for each major asset class are summarized in the CAFR.

**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 3 - Summary of Significant Accounting and Reporting Policies (Continued)**

Use of Estimates in the Preparation of the Schedules

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

**Note 4 - Reconciliation of Employer Contributions**

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Plan Net Position as of June 30, 2018, are presented below (dollars in thousands):

	KERS Non-hazardous	KERS Hazardous	CERS Non-hazardous	CERS Hazardous
Per Schedule A	\$ 128,555	\$ 3,757	\$ 116,494	\$ 52,081
Other Employer Cont.	(82)	104	217	540
Retired Reemployed	2,847	132	1,907	805
Transfers		350	(350)	
Accruals	(170)	(42)	2,529	1,601
KRS	1,105			
KTRS	110			
Total	<u>132,365</u>	<u>4,301</u>	<u>120,797</u>	<u>55,027</u>
Employer Contributions on the Statement of Changes in Fiduciary Net Position	<u>\$ 132,365</u>	<u>\$ 4,301</u>	<u>\$ 120,797</u>	<u>\$ 55,027</u>

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

**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for Fiscal Year 2018**

The following actuarial methods and assumptions, for actuarially determined contributions effective for the fiscal year ending June 30, 2018:

Valuation Date	June 30, 2016
Experience Study	July 1, 2008 - June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay
Remaining Amortization Period	27 Years, Closed
Payroll Growth Rate	4.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	3.25%
Salary Increases	4.00%, average
Investment Rate of Return	7.50%
Healthcare Trend Rates	
Pre - 65	Initial trend starting at 7.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 5 years.
Post - 65	Initial trend starting at 5.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 2 years.

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

**Note 6 - Deferred Inflows and Outflows of Resources**

The deferred inflows and outflows of resources and OPEB Expense columns included in the Schedule of OPEB Amounts by Employer include only certain categories of deferred inflows of resources and deferred outflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of OPEB Amounts by Employer does not include deferred inflows/outflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net OPEB liability as of June 30, 2018 is based on the June 30, 2017 actuarial valuation rolled forward. Deferred inflows and outflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

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

DRAFT

DRAFT



MIKE HARMON  
AUDITOR OF PUBLIC ACCOUNTS

Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of Financial  
Statements Performed In Accordance With *Government Auditing Standards*

7.1

Independent Auditor's Report

Board of Trustees  
Kentucky Retirement Systems  
Frankfort, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations of the Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Insurance Fund and County Employees Retirement System (CERS) Insurance Fund as of and for the year ended June 30, 2018, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net Other Postemployment Benefits (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the KERS and CERS Insurance Funds as of and for the year ended June 30, 2018, and the related notes to the schedules and have issued our report thereon dated May 2, 2019.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the schedules, we considered the KRS' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedules, but not for the purpose of expressing an opinion on the effectiveness of the KRS' internal control. Accordingly, we do not express an opinion on the effectiveness of the KRS' internal control.

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

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Board of Trustees  
Kentucky Retirement Systems

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

***Compliance and Other Matters***

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

***Purpose of this Report***

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

Respectfully Submitted,

Mike Harmon  
Auditor of Public Accounts

May 2, 2019

**REPORT OF THE AUDIT OF THE  
SCHEDULE OF EMPLOYER ALLOCATIONS AND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
FOR THE KENTUCKY RETIREMENT SYSTEMS**

**For The Fiscal Year Ended  
June 30, 2018**



**MIKE HARMON  
AUDITOR OF PUBLIC ACCOUNTS  
[www.auditor.ky.gov](http://www.auditor.ky.gov)**

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DRAFT

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7.1

DRAFT





MIKE HARMON  
AUDITOR OF PUBLIC ACCOUNTS

Board of Trustees  
Kentucky Retirement Systems  
Frankfort, Kentucky

7.1

Independent Auditor's Report

We have audited the accompanying schedule of employer allocations of the Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Pension Fund and County Employees Retirement System (CERS) Pension Fund as of and for the year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the KERS and CERS Pension Funds as of and for the year ended June 30, 2018, and the related notes.

***Management's Responsibility for the Schedules***

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

***Auditor's Responsibility***

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in



Board of Trustees  
Kentucky Retirement Systems

order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

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

***Opinions***

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the KERS and CERS Pension Funds as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the KRS as of and for the year ended June 30, 2018, and our report thereon, dated November 29, 2018, expressed an unmodified opinion on those financial statements.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2019 on our consideration of the KRS' internal control over the preparation of these Schedules and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KRS' internal control over financial reporting and compliance.

***Restriction on Use***

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

Respectfully submitted,

Mike Harmon  
Auditor of Public Accounts

May 2, 2019

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As of and for the Fiscal Year Ended June 30, 2018**

**Kentucky Employees Retirement System (Non-Hazardous)**

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

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
014A	BRECKINRIDGE CO ATTORNEY	\$ 39,738	0.006337%
024A	CHRISTIAN COUNTY ATTORNEY	9,296	0.001482%
031A	EDMONSON COUNTY ATTORNEY	16,684	0.002661%
060A	KNOTT COUNTY ATTORNEY	39,455	0.006292%
071A	LOGAN COUNTY ATTORNEY	41,105	0.006555%
086A	MONROE CO ATTORNEY	11,382	0.001815%
10005	LEGS GENERAL ASSEMBLY	637,918	0.101727%
10010	LEGS LEGISLATIVE RES COMM	7,959,323	1.269246%
116A	WAYNE COUNTY ATTORNEY	50,995	0.008132%
1430	EASTERN KY UNIV	9,097,938	1.450817%
1433	KET FOUNDATION	703,946	0.112256%
1434	KY BAR ASSOCIATION	960,448	0.153159%
1435	CHILD WATCH ADVOCACY CTR	82,855	0.013213%
1436	PURCHASE AREA SACAC	247,274	0.039432%
1437	SANCTUARY INC	269,483	0.042974%
1438	O A S I S	251,345	0.040081%
1439	BARREN RIVER CHILD ADVOCA	74,211	0.011834%
1440	MOREHEAD STATE UNIVERSITY	3,322,932	0.529897%
1445	MURRAY STATE UNIV	5,577,805	0.889474%
1450	NORTHERN KY UNIVERSITY	14,449,476	2.304209%
1451	SILVERLEALF	141,304	0.022533%
1452	SPRINGHAVEN INC	156,704	0.024989%
1453	SAFE HARBOR	271,162	0.043241%
1454	D.O.V.E.S.	142,818	0.022775%
1455	GATEWAY CHILD ADVOCACY	16,871	0.002690%
1456	JUDI'S PLACE FOR KIDS, INC.	123,324	0.019666%
1457	KY RIVER CHILD ADVOCACY	35,474	0.005657%
1458	BLUEGRASS RAPE CRISIS CTR	287,380	0.045828%
1459	NURSING HOME OMBUDSMAN	102,150	0.016290%
1465	WESTERN KENTUCKY UNIV	7,888,132	1.257894%
1480	KASAP	178,329	0.028437%
1481	KDVA	303,558	0.048407%
1483	PENNYRILE CHILD ADV CTR	64,667	0.010312%
1484	BUFFALO TR CHILD ADV INC	39,154	0.006244%
1485	CUMBERLAND V C A CENTER	94,132	0.015011%
1486	LAKE CUMB CHILD ADV CTR	73,009	0.011643%
1487	B.R.A.S.S.	297,143	0.047384%
1488	WOMEN AWARE	97,037	0.015474%
1489	BETHANY HOUSE ABUSE SHEL	193,861	0.030914%
1490	HOPE HARBOR INC	151,468	0.024154%
1491	CHILD ADV CTR OF GRN RVR	66,257	0.010566%
1492	CSG HEADQUARTERS	1,699,129	0.270954%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement Systems (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
1994	KY HIGHER ED STUD LN CORP	5,330,530	0.850042%
20020	JUDL JUDICIAL RET SYSTEM	72,108	0.011499%
20025	JUDL ADM OFF OF THE COURT	21,656,027	3.453414%
3022	LEX FAYETTE CO HLTH DEPT	2,671,281	0.425980%
3023	LAKE CUMBERLAND DISTRICT	2,533,844	0.404064%
3024	WEDCO DIST HEALTH DEPT	1,268,112	0.202222%
3025	NORTHERN KY DIST HLTH DEP	2,748,715	0.438328%
3026	BARREN RVR DIST HLTH DEPT	2,513,430	0.400808%
3027	GREEN RVR DIST HLTH DEPT	2,690,210	0.428999%
3028	LINCOLN TRL DIST HLTH DEP	1,522,818	0.242839%
3029	PURCHASE DIST HLTH DEPT	895,794	0.142849%
3030	MERCER CO HEALTH DEPT	283,890	0.045271%
3031	CUMBERLAND VLY DIST HEALT	1,310,795	0.209028%
3033	KY RIVER DIST HEALTH DEPT	1,602,831	0.255598%
3034	BOURBON CO HEALTH CENTER	235,182	0.037504%
3035	CLARK CO HEALTH DEPT	908,281	0.144841%
3036	GATEWAY DIST HEALTH DEPT	790,901	0.126122%
3037	BOYLE CO HEALTH DEPT	235,069	0.037486%
3038	PIKE CO HEALTH DEPT	925,908	0.147651%
3039	FLOYD CO HEALTH CENTER	503,864	0.080349%
3040	MARTIN CO HEALTH DEPT	204,684	0.032640%
3042	BUFFALO TRACE HEALTH DEPT	342,203	0.054570%
3044	N CENTRAL DIST HLTH DEPT	659,434	0.105158%
3045	PENNYRILE DIST HLTH DEPT	705,638	0.112526%
3047	BREATHITT CO HEALTH DEPT	632,152	0.100807%
3048	GREENUP CO HLTH DEPT	442,492	0.070563%
3049	WHITLEY CO HEALTH DEPT	948,725	0.151290%
3050	LAUREL CO HEALTH DEPT	474,642	0.075690%
3051	KNOX CO HEALTH DEPT	895,332	0.142776%
3052	MONROE CO HEALTH DEPT	153,122	0.024418%
3053	BULLITT CO HEALTH DEPT	530,996	0.084676%
3054	THREE RIVERS DIST HLTH	898,533	0.143286%
3055	ESTILL CO HEALTH DEPT	216,729	0.034561%
3056	OLDHAM CO HEALTH DEPT	397,148	0.063332%
3057	LEWIS CO HEALTH DEPT	231,093	0.036852%
3058	FLEMING CO HEALTH DEP	157,316	0.025087%
3059	JESSAMINE CO HEALTH DEPT	453,686	0.072348%
3060	POWELL CO HEALTH DEPT	102,607	0.016362%
3061	ANDERSON CO HEALTH DEPT	166,655	0.026576%
3062	MADISON CO HEALTH DEP	1,689,197	0.269371%
3064	JOHNSON CO HEALTH DEPT	550,346	0.087762%
3065	MAGOFFIN CO HEALTH DEPT	223,676	0.035669%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement Systems (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
3066	ALLEN CO HEALTH DEPT	345,303	0.055064%
3067	FRANKLIN CO HEALTH DEPT	1,074,990	0.171425%
3068	LINCOLN CO HEALTH DEPT	197,101	0.031431%
3069	WOODFORD CO HEALTH DEPT	233,639	0.037258%
3072	MUHLENBERG CO.HEALTH DEPT	341,547	0.054465%
3073	MARSHALL CO HEALTH DEPT	663,708	0.105839%
3074	CHRISTIAN CO HEALTH DEPT	597,904	0.095346%
3075	HOPKINS CO HEALTH DEPT	618,836	0.098684%
3076	TODD CO HEALTH DEPT	219,310	0.034973%
3077	BRACKEN CO HEALTH DEPT	139,512	0.022247%
3078	MONTGOMERY CO HEALTH DEPT	672,790	0.107288%
3079	GARRARD COUNTY HEALTH DPT	174,492	0.027826%
3080	BRECKINRIDGE CO HEALTH BD	219,453	0.034995%
3081	ASHLAND BOYD CO HEALTH DP	520,419	0.082989%
3082	LAWRENCE CO HEALTH DEPT	312,379	0.049814%
3083	GRAVES CO HEALTH CENTER	428,211	0.068285%
3084	CALLOWAY CO HEALTH DEPT	257,319	0.041034%
3085	BELL CO HEALTH DEPT	467,171	0.074498%
3086	GRAYSON COUNTY HEALTH DEPT	209,735	0.033446%
3087	HARLAN CO HEALTH DEPT	425,461	0.067847%
3088	CARTER CO HEALTH DEPT	170,167	0.027136%
31030	UNIFIED PROSECUTORIAL SYS	20,520,868	3.272394%
31035	DEPT OF AGRICULTURE	3,677,376	0.586419%
31040	ATTORNEY GENERALS OFFICE	3,531,748	0.563196%
31045	AUDITOR OF PUBLIC ACCOUNT	2,784,311	0.444005%
31066	REGISTRY OF ELECTION	261,931	0.041769%
31070	GOVERNORS OFFICE	762,219	0.121549%
31074	DEPT OF VETERANS AFFAIRS	11,756,662	1.874795%
31076	MILITARY AFFAIRS COMM	45,800	0.007304%
31082	KY INFRASTRUCTURE	215,882	0.034426%
31085	LT GOVERNORS OFFICE	160,512	0.025596%
31089	AGRICULTURAL DEVELOP BD	261,188	0.041651%
31094	OFF OF HOMELAND SECURITY	295,550	0.047130%
31095	DEPT MILITARY AFFAIRS	7,418,710	1.183037%
31110	OFF OF SECRETARY TO CABIN	66,906	0.010669%
31112	GOV OFF LOCAL DEVELOPMENT	913,138	0.145615%
31120	SECRETARY OF STATE	575,629	0.091794%
31125	STATE TREASURERS OFFICE	553,370	0.088244%
31135	EARLY CHILDHOOD ADVISORY COUNCIL	117,177	0.018686%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	31,041	0.004950%
31137	KY COMM NETWORK AUTH	301,579	0.048092%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement Systems (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
31150	BOARD OF ACCOUNTANCY	90,434	0.014421%
31165	BOARD OF BARBERING	43,035	0.006863%
31170	BOARD OF CHIROPRACTIC EXM	49,961	0.007967%
31180	BOARD OF DENTISTRY	80,602	0.012853%
31185	BOARD OF ELECTIONS	192,381	0.030678%
31190	BRD OF EMBALMERS/FUN DIR	66,169	0.010552%
31200	BOARD OF EXM ARCHITECTS	76,707	0.012232%
31205	KY LANDSCAPE ARCH REG BD	10,094	0.001610%
31215	BD EXAMINERS OF SOCIAL WK	53,219	0.008487%
31225	BD OF HAIRDRESSERS/CSMTG	191,998	0.030617%
31245	BD OF MEDICAL LICENSURE	283,734	0.045246%
31250	BOARD OF NURSING	1,060,056	0.169044%
31260	BOARD OF OPTOMETRIC EXM	29,442	0.004695%
31263	KY RESPIRATORY CARE BD	35,822	0.005712%
31268	PERSONNEL BOARD	126,626	0.020193%
31270	KY BOARD OF PHARMACY	404,292	0.064471%
31275	BD OF PHYSICAL THERAPY	43,831	0.006990%
31290	BD OF PROF ENGINEERS & LA	217,142	0.034627%
31345	SCHOOL FAC CONSTR COMM	72,101	0.011498%
31354	EXECUTIVE BRANCH ETH COMM	107,160	0.017088%
31370	COMMISSION ON HUMAN RIGHT	383,878	0.061216%
31400	COMMISSION ON WOMEN	38,802	0.006188%
31415	KY COUNCIL POSTSEC EDUCAT	1,109,713	0.176962%
31765	OFFICE OF STATE BUD DIREC	612,444	0.097664%
35605	TRAN OFF OF THE SECRETARY	1,357,695	0.216507%
35607	TRAN OFFICE OF LEGAL SVC	892,302	0.142292%
35609	DIVISION OF FACILITY MANA	702,247	0.111985%
35615	TRAN DEPT OF AVIATION	469,651	0.074894%
35616	TRAN OFFICE OF PERSONNEL	693,430	0.110579%
35617	OFFICE OF INFORMAT TECHNO	853,772	0.136148%
35618	OFFICE OF AUDITS	728,618	0.116190%
35619	DOT PAYROLL DIVISION	311,512	0.049676%
35625	TRAN DEPT OF HIGHWAYS	72,519,174	11.564382%
35628	TRAN DEPT OF INTERGOV PRO	252,998	0.040345%
35630	TRAN DEPT OF VEH REGULATE	2,880,768	0.459386%
36635	CAB FOR ECONOMIC DEVELOPMENT	1,821,814	0.290518%
3801	KENTUCKY STATE UNIVERSITY	1,428,961	0.227872%
39075	KHEAA DIV OF FINANCIAL AF	434,346	0.069264%
39079	COMMONWEALTH OF TECHNOL	8,155,967	1.300605%
39084	KY RIVER AUTHORITY	142,970	0.022799%
39103	OFFICE OF PVA'S	11,852,733	1.890115%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement Systems (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
39130	DEPT OF REVENUE	14,408,363	2.297653%
39750	OFFICE OF SECRETARY	2,202,398	0.351209%
39757	FIN OFFICE OF INSP GENERAL	215,148	0.034309%
39758	OFF OF THE CONTROLLER	1,438,209	0.229346%
39785	DEPT FACILITIES SUPP SVCS	4,026,169	0.642040%
50235	KY STATE FAIR BOARD	3,369,323	0.537295%
50410	COMM KY HERITAGE COUNCIL	322,126	0.051368%
50529	KY ARTS COUNCIL	264,542	0.042186%
50550	KY HISTORICAL SOCIETY	782,803	0.124831%
50660	DEPT OF FISH & WILDLIFE	5,955,277	0.949668%
50665	COMM KY HORSE PARK	1,067,576	0.170243%
50670	DEPT OF PARKS	9,782,438	1.559972%
50850	COMM OFFICE OF SECRETARY	646,183	0.103045%
50852	KY ARTISANS CTR AT BEREA	210,289	0.033534%
50860	DEPT OF TOURISM	536,097	0.085490%
51183	EDUC PROF STANDARDS BD	235,620	0.037574%
51340	KY COMM DEAF/HARD OF HEAR	221,550	0.035330%
51407	KY ENVIRONMENTAL EDUC COU	32,449	0.005175%
51530	EDUC OFFICE OF SECRETARY	1,612,622	0.257159%
51531	DEPT WORKFORCE INVESTMENT	8,052,463	1.284099%
51532	KY COMM ON PROPRIETARY ED	30,179	0.004813%
51540	EDUC DEPT OF EDUCATION	4,162,684	0.663809%
51545	KY EDUCATIONAL TV AUTHOR	2,426,551	0.386954%
51555	KY DEPT LIBRARY & ARCHIVE	1,116,265	0.178007%
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	158,635	0.025297%
53721	H&FS OFF OF THE SECRETARY	6,748,614	1.076179%
53723	OFFICE INSPECTOR GENERAL	4,330,175	0.690518%
53724	OFFICE OF HEALTH POLICY	186,577	0.029753%
53725	DEPT OF AGING/INDEP LIVIN	2,559,776	0.408199%
53727	DEPT FOR INCOME SUPPORT	6,950,803	1.108421%
53728	DEPT FOR PUBLIC HEALTH	6,935,488	1.105979%
53729	OFF HUMAN RESOURCE MANAGE	8,150,094	1.299668%
53730	SERVE KY	298,888	0.047663%
53736	H&FS DEPT FOR COMM BASE S	69,852,156	11.139088%
53739	HEALTH DATA AND ANAYTICS	26,642	0.004248%
53746	DEPT FOR MEDICAID SERVICE	3,118,633	0.497318%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	2,556,476	0.407673%
54500	J&PS OFF OF SECRETARY	2,360,483	0.376418%
54515	DEPT OF PUBLIC ADVOCACY	10,043,042	1.601530%
54520	J&PS DEPT OF KY STATE POL	12,245,724	1.952784%
54523	J&PS OF JUVENILE JUSTICE	18,700,001	2.982026%
54525	DEPT OF CRIMINAL JUST TRN	2,643,312	0.421520%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement Systems (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
54527	J&PS DEPT OF CORRECTIONS	5,481,731	0.874153%
5470	KCTCS	9,034,776	1.440745%
55790	OFFICE OF THE SECRETARY	2,413,846	0.384928%
55793	DEPT PERSONNEL ADMIN	752,872	0.120058%
55794	DEPT FOR EMPLOYEE INS	943,047	0.150384%
56102	OFFICE OF THE SECRETARY	1,337,320	0.213258%
56106	DEPT OF WRKPLACE STANDARD	1,985,721	0.316656%
56107	DEPT OF WORKERS CLAIMS	2,735,283	0.436186%
56113	KY OSH REVIEW COMMISSION	98,035	0.015633%
56114	WORKERS COMP FUNDING COMM	297,688	0.047471%
56115	GEN ADM PROG SUPP S SERVI	306,697	0.048908%
56116	OFF OF INSPCT GEN S SVCS	26,421	0.004213%
57123	KY PUBLIC SVC COMMISSION	1,572,276	0.250726%
57124	KY STATE NATURE PRES COMM	267,982	0.042734%
57126	OFFICE OF THE SECRETARY	844,209	0.134623%
57127	DEPT FOR ENERGY DEV & IND	311,362	0.049652%
57128	DEPT FOR NATURAL RESOURCE	8,945,941	1.426579%
57129	DEPT FOR ENVIRONM PROTECT	12,114,778	1.931903%
57139	OFFICE OF ADMINISTRATIVE SERVICES	782,157	0.124728%
58374	KY HORSE RACING AUTHORITY	830,004	0.132358%
58671	KY CLAIMS COMMISSION	211,778	0.033772%
58675	OFFICE OF THE SECRETARY	1,120,406	0.178667%
58676	DEPT OF INSURANCE	1,781,867	0.284148%
58677	OFF OF OCCUP & PROFESSION	530,757	0.084638%
58678	KY BOXING & WRESTLING AUT	19,478	0.003106%
58680	DEPT OF ALCOHOL & BEVERA	370,864	0.059140%
58681	DEPT OF CHARITABLE GAMING	464,761	0.074114%
58685	DEPT OF FINANCIAL INSTITU	2,003,799	0.319539%
58690	DEPT OF HOUSING & BUILD C	3,399,201	0.542059%
7403	ASST OF COMMONWEALTH ATTY	396,917	0.063295%
7407	KENTUCKY HOUSING CORP	4,924,610	0.785311%
7408	FRANKLIN CO COUNCIL AGING	50,455	0.008046%
7409	MUN ELEC POW ASSOC OF KY	54,960	0.008764%
7415	HIGHSCHOOL ATHLETIC ASSOC	141,389	0.022547%
7416	KY OFFICE OF BAR ADMISSIO	82,915	0.013222%
7417	KY ASSOC OF REGIONAL PROG	52,865	0.008430%
7718	MASTER COMM BOONE CO	79,090	0.012612%
7720	MASTER COMM CAMPBELL CO	46,335	0.007389%
7724	MASTER COMM CHRISTIAN CO	15,117	0.002411%
7725	MASTER COMM CLARK CO	8,965	0.001430%
7727	MASTER COMM CLINTON/CUMBE	12,872	0.002053%
7730	MASTER COMM DAVIESS CO	44,067	0.007027%

The accompanying notes are an integral part of the schedules.



**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement Systems (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
7734	MASTER COMM FAYETTE CO	85,741	0.013673%
7740	MASTER COMM GARRARD CO	7,638	0.001218%
7741	MASTER COMM GRANT CO	35,492	0.005660%
7743	MASTER COMM GRAYSON CO	21,762	0.003470%
7747	MASTER COMM HARDIN CO	62,649	0.009990%
7750	MASTER COMMISSIONER HART COUNTY	16,424	0.002619%
7751	MASTER COMM HENDERSON CO	4,003	0.000638%
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%
7753	MASTER COMM HOPKINS CO	34,668	0.005528%
7756	MASTER COMM JEFF CIRCUIT	183,795	0.029309%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	39,178	0.006248%
7759	MASTER COMM KENTON CO	81,881	0.013057%
7763	MASTER COMM LAUREL CO	29,974	0.004780%
7773	MASTER COMM MCCRACKEN CO	43,082	0.006870%
7776	MASTER COMM MADISON CO	43,577	0.006949%
7782	MASTER COMM MEADE CO	30,679	0.004892%
7790	MASTER COMM NELSON CO	38,378	0.006120%
7793	MASTER COMM OLDHAM CO	37,533	0.005985%
7794	MASTER COMM OWEN CO	10,215	0.001629%
7798	MASTER COMM PIKE CO	34,702	0.005534%
7799	MASTER COMM FOR FLEMING	5,637	0.000899%
7805	MASTER COMM SCOTT CO	46,971	0.007490%
7807	MASTER COMM SIMPSON CO	17,645	0.002814%
7814	MASTER COMM WARREN CO	62,171	0.009914%
7817	LOGAN CO MASTER COM	16,054	0.002560%
7819	MASTER COMM FLOYD CO	21,762	0.003470%
7820	MASTER COMM BARREN CO	35,072	0.005593%
7821	MASTER COMM MUHLENBERG CO	24,585	0.003921%
8202	NORTHERN KY REG MHMR BD	1,594,022	0.254193%
8204	COMMUNICARE INC	2,770,850	0.441858%
8205	ADANTA/BEHAVIORAL HLTH SR	2,825,657	0.450598%
8208	CUMBERLAND RIVER MHMR	5,326,725	0.849435%
8209	WESTERN KY REG MHMR ADV	1,596,574	0.254600%
8210	BLUEGRASS.ORG	16,481,293	2.628216%
8211	PENNYROYAL REG MHMR BD	2,992,596	0.477219%
8213	GREEN RVR REG MHMR BD	1,580,934	0.252106%
8216	COMPREHEND INC REG MHMR B	1,784,839	0.284622%
8220	LIFESKILLS INC	4,577,874	0.730018%
8221	MOUNTAIN COMP CARE CENTER	2,443,516	0.389659%
W002	ALLEN COUNTY ATTORNEY	37,239	0.005938%
W003	ANDERSON COUNTY ATTORNEY	5,061	0.000807%
W005	BARREN COUNTY ATTORNEY	94,349	0.015045%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement Systems (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
W007	BELL COUNTY ATTORNEY	82,377	0.013136%
W008	BOONE COUNTY ATTORNEY	265,307	0.042308%
W011	BOYLE COUNTY ATTORNEY	2,589	0.000413%
W015	BULLITT COUNTY ATTORNEY	27,574	0.004397%
W021	CARROLL COUNTY ATTORNEY	31,211	0.004977%
W022	CHILD SUPPORT ENFORCEMENT	19,205	0.003062%
W023	CASEY COUNTY ATTORNEY	34,500	0.005502%
W025	CLARK COUNTY ATTORNEY	56,496	0.009009%
W028	CRITTENDEN CO ATTORNEY	16,124	0.002571%
W030	DAVISS COUNTY ATTORNEY	25,012	0.003989%
W036	FLOYD COUNTY ATTORNEY	156,898	0.025020%
W037	FRANKLIN COUNTY ATTORNEY	112,951	0.018012%
W040	GARRARD COUNTY ATTORNEY	37,012	0.005902%
W041	GRANT COUNTY CHILD SUPPOR	11,536	0.001840%
W042	GRAVES COUNTY ATTORNEY	88,431	0.014102%
W046	HANCOCK COUNTY ATTORNEY	10,450	0.001666%
W049	HARRISON COUNTY ATTORNEY	45,495	0.007255%
W053	HICKMAN COUNTY ATTORNEY	14,721	0.002348%
W054	HOPKINS COUNTY ATTORNEY	141,137	0.022507%
W055	JACKSON COUNTY ATTORNEY	5,262	0.000839%
W056	JEFFERSON CO ATTORNEY	72,326	0.011534%
W062	LARUE COUNTY ATTORNEY	44,079	0.007029%
W063	LAUREL COUNTY ATTORNEY	10,922	0.001742%
W065	LEE COUNTY ATTORNEY	26,568	0.004237%
W073	MCCRACKEN COUNTY ATTORNEY	20,110	0.003207%
W074	MCCREARY COUNTY ATTORNEY	51,408	0.008198%
W076	MADISON COUNTY ATTORNEY	179,041	0.028551%
W077	MAGOFFIN CO ATTORNEY	32,743	0.005221%
W082	MEADE COUNTY ATTORNEY	37,875	0.006040%
W083	MENIFEE COUNTY ATTORNEY	7,452	0.001188%
W084	MERCER COUNTY ATTORNEY	13,242	0.002112%
W087	MONTGOMERY CO ATTORNEY	53,042	0.008458%
W088	MORGAN COUNTY ATTORNEY	43,971	0.007012%
W093	OLDHAM COUNTY ATTORNEY	121,815	0.019425%
W094	OWEN COUNTY ATTORNEY	24,086	0.003841%
W096	PENDLETON COUNTY ATTORNEY	21,211	0.003382%
W100	PULASKI COUNTY ATTORNEY	114,674	0.018287%
W102	ROCKCASTLE CO ATTORNEY	51,125	0.008153%
W103	ROWAN COUNTY ATTORNEY	46,566	0.007426%
W106	SHELBY COUNTY ATTORNEY	31,071	0.004955%
W107	SIMPSON COUNTY ATTORNEY	26,838	0.004280%
W108	SPENCER COUNTY ATTORNEY	36,830	0.005873%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**Kentucky Employees Retirement Systems (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
W110	TODD COUNTY ATTORNEY	7,529	0.001201%
W111	TRIGG COUNTY ATTORNEY	46,401	0.007399%
W112	TRIMBLE COUNTY ATTORNEY	23,552	0.003756%
W113	UNION COUNTY ATTORNEY	36,449	0.005812%
W117	WEBSTER COUNTY ATTORNEY	39,989	0.006377%
W118	WHITLEY COUNTY ATTORNEY	80,211	0.012791%
X034	FAYETTE CO ATTORNEY OFF	50,999	0.008133%
X059	KENTON COUNTY ATTORNEY	30,489	0.004862%
1482	KACAC	-	0.000000%
31155	BOARD OF AUCTIONEERS	-	0.000000%
31284	BOARD OF REAL ESTATE APPR	-	0.000000%
31395	COMMISSION- REAL ESTATE	-	0.000000%
58175	BRD OF CLMS & CRIME VICTI	-	0.000000%
58300	KY BOARD OF TAX APPEALS	-	0.000000%
7781	MASTER COMM MASON CO	-	0.000000%
7792	MASTER COMM OHIO COUNTY	-	0.000000%
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%
3043	LITTLE SANDY DIST HEALTH	-	0.000000%
7410	COMMONWEALTH CREDIT UNION	-	0.000000%
9940	KY EMPLOYERS MUTUAL INS	-	0.000000%
31097	OFF OF MINORITY EMPOWMENT	-	0.000000%
31099	FAITH BASED/NONPROFIT SOC	-	0.000000%
57121	ENVIRONMENTAL QUAL COMM	-	0.000000%
57122	MINE SAFETY REV COMM	-	0.000000%
7719	MASTER COMM BOURBON CO	-	0.000000%
W006	BATH COUNTY ATTORNEY	-	0.000000%
8201	KY RIVER COMM CARE INC	-	0.000000%
<b>Total</b>		<b>\$ 627,090,454</b>	<b>100.000000%</b>

7.1

The accompanying notes are an integral part of the schedules.





Kentucky Retirement Systems
Schedule B - Schedule Of Pension Amounts By Employer
As Of and For The Fiscal Year Ended June 30, 2018
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Table with columns: Employer Code, Employer Name, Pension System, and various financial metrics including Pension Expense, Deferred Amount, and Outstanding Balances. The table lists numerous employers such as DEPT OF SECRETARY, KY COM ON INVESTMENT, and various county boards.

The accompanying notes are an integral part of the schedules.

7.1

Kentucky Retirement Systems Schedule B - Schedule Of Pension Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Table with columns for Employer Code, Employee Name, Pension Expense, and Outstanding Balance of Deferred Outflows of Resources. Includes a large diagonal watermark reading 'DRAFT'.

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**

**Kentucky Employees Retirement System (Hazardous)**

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

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
1430	EASTERN KY UNIV	\$ 223,662	0.627451%
1440	MOREHEAD STATE UNIVERSITY	108,104	0.303269%
1445	MURRAY STATE UNIV	146,694	0.411530%
1450	NORTHERN KY UNIVERSITY	137,760	0.386465%
1465	WESTERN KENTUCKY UNIV	223,887	0.628082%
31040	ATTORNEY GENERALS OFFICE	178,911	0.501909%
31095	DEPT MILITARY AFFAIRS	356,846	1.001079%
35615	TRAN DEPT OF AVIATION	42,705	0.119801%
3801	KENTUCKY STATE UNIVERSITY	66,260	0.185883%
39079	COMMONWEALTH OF TECHNOL	107,586	0.301816%
50660	DEPT OF FISH & WILDLIFE	1,208,436	3.390093%
50665	COMM KY HORSE PARK	66,907	0.187699%
50670	DEPT OF PARKS	293,650	0.823791%
53729	OFF HUMAN RESOURCE MANAGE	809,737	2.271598%
54520	J&PS DEPT OF KY STATE POL	1,299,424	3.645344%
54527	J&PS DEPT OF CORRECTIONS	29,970,683	84.078405%
58676	DEPT OF INSURANCE	67,101	0.188241%
58680	DEPT OF ALCOHOL & BEVERA	337,763	0.947544%
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%
<b>Total</b>		<b>\$ 35,646,113</b>	<b>100.000000%</b>

7.1

The accompanying notes are an integral part of the schedules.



### Kentucky Retirement Systems Schedule B - Schedule Of Pension Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018

#### Kentucky Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30								
		Discount Rate 6.25%	Discount Rate Low 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts From Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Contributions	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion to Deferred Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion to Deferred Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter		
						Proportionate Share of Employer Contributions	Proportionate Share of Nonemployer Contributions																					
140	EASTERN KY UNIV	\$ 3,169,411	\$ 4,055,381	\$ 2,433,729	\$ 638,756	\$ 642,971	\$ 1,281,127	\$ (62,745)	\$ 1,218,382	\$ 163,037	\$ 258,011	\$ 148,816	\$ 672,107	\$ 1,279,083	\$ -	\$ -	\$ 188,654	\$ 25,889	\$ 214,543	\$ 987,184	\$ 142,155	\$ (54,395)	\$ (1,701)	\$ -	\$ -	\$ -	\$ -	\$ -
140	NORHEAST STATE UNIVERSITY	1,523,987	1,966,107	1,176,266	308,731	374,851	235,748	(20,327)	205,421	78,401	199,216	71,975	286,947	51,841	-	-	91,841	22,747	112,900	179,883	31,134	(26,450)	(8,955)	-	-	-	-	-
140	MURRAY STATE UNIV	2,078,740	2,659,827	1,596,234	418,944	20,842	439,786	(41,157)	398,629	106,932	188,913	97,601	62,195	459,441	-	-	123,753	12,962	136,695	280,538	82,996	(12,999)	(11,609)	-	-	-	-	-
100	NORTHERN KY UNIVERSITY	1,952,111	2,497,425	1,499,003	393,428	181,721	353,236	(28,647)	314,469	100,419	177,407	94,456	45,248	314,077	-	-	116,197	29,828	146,025	232,340	68,428	(21,423)	(10,003)	-	-	-	-	-
140	WESTERN KENTUCKY UNIV	3,172,598	4,059,459	2,436,176	639,398	(241,795)	397,603	(62,808)	334,795	163,201	288,211	148,769	76,913	676,494	-	-	188,843	213,565	402,348	246,089	96,779	(51,004)	(17,718)	-	-	-	-	-
3000	ATTORNEY GENERAL OFFICE	2,232,267	2,240,070	1,946,782	510,652	(566,380)	144,644	(62,191)	84,453	130,446	230,481	118,376	-	479,853	-	-	150,907	200,616	401,523	74,089	(44,870)	(44,593)	-	-	-	-	-	-
3005	DEPT MILITARY AFFAIRS	5,056,699	6,470,237	3,882,340	1,019,115	(295,417)	723,698	(160,108)	623,590	260,120	409,545	237,421	41,254	998,340	-	-	300,991	187,995	488,986	489,619	131,972	(87,994)	(28,243)	-	-	-	-	-
3005	TRANSPORTATION	469,045	726,805	464,939	142,559	142,559	77,224	(11,080)	66,244	31,120	54,095	28,413	-	114,537	-	-	30,820	17,176	55,306	64,938	10,529	(10,547)	(3,379)	-	-	-	-	-
300	KENTUCKY STATE UNIVERSITY	936,941	1,201,411	720,993	189,232	231,127	412,259	(18,558)	393,771	48,300	65,310	44,085	414,849	591,864	-	-	55,809	591,864	141,507	203,464	(5,757)	(5,243)	-	-	-	-	-	-
3009	COMMONWEALTH OF KENTUCKY	1,524,548	1,958,716	1,170,670	307,254	(198,545)	118,709	(60,182)	80,527	78,424	138,549	71,580	-	288,553	-	-	90,746	246,401	337,447	52,448	(60,162)	(32,366)	(8,515)	-	-	-	-	-
3000	DEPT OF FISH & WILDLIFE	17,24,203	21,911,062	11,149,141	3,451,171	(609,666)	2,841,505	(130,009)	2,411,996	800,480	1,556,222	804,613	-	3,241,115	-	-	1,019,288	180,135	1,199,423	2,066,005	566,092	(294,740)	(67,641)	-	-	-	-	-
3000	CORREY FORD PARK	948,114	1,213,148	728,038	191,081	(284,742)	162,907	(18,770)	144,137	48,792	86,163	44,516	-	179,451	-	-	56,435	49,321	105,758	93,346	3,125	(17,483)	(5,295)	-	-	-	-	-
3005	DEPT OF PARKS	4,161,173	5,324,378	3,195,244	836,813	(453,847)	392,746	(62,379)	710,367	314,693	578,161	195,175	-	2,042	-	-	247,866	49,505	207,411	540,174	102,372	(30,927)	(12,240)	-	-	-	-	-
3029	OFF HUMAN RESOURCE MNGR	11,474,406	14,681,955	8,490,873	2,312,524	(201,131)	2,111,391	(227,169)	1,884,221	969,251	1,642,777	538,745	-	2,879,773	-	-	682,994	120,330	803,324	1,881,221	248,538	(197,226)	(64,085)	-	-	-	-	-
3020	HHS DEPT OF KY HEALTH FOR	18,411,539	23,566,817	14,179,197	3,711,021	(1,684,241)	2,026,780	(184,538)	2,208,268	9,798	1,977,795	864,510	-	1,485,306	-	-	1,090,613	94,848	2,041,477	1,762,134	99,910	(136,111)	(162,841)	-	-	-	-	-
3027	HHS DEPT OF CORRECTIONS	426,706,935	543,426,816	326,119,558	85,903,208	(2,657,472)	87,456,480	(4,097,841)	79,241,039	21,486,495	38,596,796	15,469,497	-	2,555,011	-	-	25,276,645	874,308	26,151,473	53,845,923	12,099,600	(7,698,855)	(12,971,952)	-	-	-	-	-
3005	DEPT OF INSURANCE	930,852	1,216,651	730,141	191,012	(42,690)	148,936	(18,242)	130,694	48,112	66,412	34,444	-	113,660	-	-	56,598	217,243	273,841	116,237	(87,916)	(21,402)	(5,312)	-	-	-	-	-
3000	DEPT OF AGRI-CULTURE & FORESTRY	478,280	612,826	347,291	96,615	(107,230)	87,487	(48,754)	78,733	246,267	74,920	254,297	-	163,762	-	-	244,895	70,000	314,895	620,900	196,228	(72,280)	(26,752)	-	-	-	-	-
3000	UNIFIED PROSECUTORIAL SYS	-	-	-	-	(26,305)	(26,305)	-	-	-	-	-	-	-	-	-	-	16,660	16,660	(14,875)	(1,785)	-	-	-	-	-	-	-
<b>Total</b>		<b>\$ 95,124,869</b>	<b>\$ 646,526,291</b>	<b>\$ 387,875,527</b>	<b>\$ 101,801,656</b>	<b>\$ (297,241)</b>	<b>\$ 101,504,445</b>	<b>\$ (100,000,000)</b>	<b>\$ 91,504,445</b>	<b>\$ 25,983,056</b>	<b>\$ 45,095,014</b>	<b>\$ 24,711,551</b>	<b>\$ 1,872,001</b>	<b>\$ 99,477,812</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,066,657</b>	<b>\$ 3,500,768</b>	<b>\$ 33,657,435</b>	<b>\$ 63,388,272</b>	<b>\$ 13,737,712</b>	<b>\$ (4,448,415)</b>	<b>\$ (2,821,631)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**

**County Employees Retirement System (Non-Hazardous)**

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

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
014A	BRECKINRIDGE CO ATTORNEY	\$ 2,007	0.000559%
20025	JUDL ADM OFF OF THE COURT	8,419,012	2.345880%
39931	JEFFERSON CO CLERK	1,239,505	0.345377%
39932	JEFFERSON CO SHERIFF	287,128	0.080006%
39933	KENTON CO COURT CLERK	170,250	0.047439%
39934	KENTON CO SHERIFF	72,302	0.020146%
39935	CAMPBELL COUNTY CLERK	130,833	0.036456%
39936	CAMPBELL CO SHERIFF	54,655	0.015229%
39937	FAYETTE CO CLERK	495,769	0.138141%
39938	FAYETTE CO SHERIFF	281,633	0.078475%
39939	DAVIESS CO CLERK	156,338	0.043562%
39940	DAVIESS CO SHERIFF	24,009	0.006690%
39941	PIKE CO CLERK	79,780	0.022230%
39942	PIKE CO SHERIFF	101,298	0.028226%
39943	HARDIN COUNTY CLERK OFFIC	167,690	0.046725%
39944	HARDIN COUNTY SHERIFF	61,250	0.017067%
39945	WARREN COUNTY CLERKS OFF	153,787	0.042851%
39946	WARREN COUNTY SHERIFF	264,273	0.073637%
39947	BOONE COUNTY CLERK	162,438	0.045262%
39948	BOONE COUNTY SHERIFF	50,220	0.013993%
39949	CHRISTIAN COUNTY CLERK	75,337	0.020992%
39950	CHRISTIAN COUNTY SHERIFF	243,069	0.067729%
39951	MADISON COUNTY CLERK	127,895	0.035637%
39952	MADISON COUNTY SHERIFF	37,050	0.010324%
39961	BULLITT COUNTY CLERK	135,100	0.037644%
39962	BULLITT CO SHERIFF	152,024	0.042360%
A051	HENDERSON CO TOURIST COMM	12,200	0.003399%
A073	HOUSING AUTH OF PADUCAH	157,263	0.043820%
A113	MORGANFIELD HOUSING AUTH	6,583	0.001834%
A156	CITY OF ANCHORAGE	63,260	0.017627%
AB19	BELLEVUE/DAYTON FIRE	4,773	0.001330%
B008	BURLINGTON FIRE PRO DIST	6,434	0.001793%
B010	HOUSING AUTHORITY OF CATLETTSBURG	31,440	0.008760%
B015	CITY OF HILLVIEW	53,482	0.014902%
B017	PENNYRILE EMER ASST CTR	34,738	0.009680%
B018	W KY ED COOPERATIVE	51,850	0.014448%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	12,180	0.003394%
B030	OWENSBORO/DAV CO ECO DEV	32,554	0.009071%
B035	GTR FLEMING CO WATER COMM	14,679	0.004090%
B038	CITY OF HICKMAN	66,784	0.018609%
B042	HOUSING AUTH OF MAYFIELD	78,709	0.021931%
B043	GRAYSON CO CONSERV DIST	3,795	0.001057%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
B045	CITY OF BELLEFONTE	565	0.000157%
B048	CITY OF HARLAN	118,786	0.033099%
B051	HENDERSON CITY/CO PLANNIN	45,733	0.012743%
B052	HENRY CO WATER DIST #2	118,607	0.033049%
B054	CITY OF NORTONVILLE	13,921	0.003879%
B058	JOHNSON CO FISCAL COURT	232,092	0.064670%
B061	KNOX CO UTILITIES COMM	46,256	0.012889%
B072	LAKE BARKLEY TOUR COMM	6,299	0.001755%
B078	MARION CO WATER DISTRICT	45,570	0.012698%
B084	N MERCER WATER DISTRICT	65,710	0.018310%
B087	MONTGOMERY CO FIRE DIST	356,222	0.099258%
B097	KY RIVER REGIONAL JAIL	135,541	0.037767%
B098	PIKE CO SENIOR CITIZEN PR	38,855	0.010826%
B100	CITY OF SCIENCE HILL	16,866	0.004700%
B104	RUSSELL CO AMBULANCE SER	79,713	0.022211%
B106	NORTH SHELBY WATER CO	65,092	0.018137%
B109	CAMPBELL/TAYLOR CO I D A	12,073	0.003364%
B113	UNION CO ECONOMIC DEVELOP	11,691	0.003258%
B116	MONTICELLO/WAYNE TELE BOA	26,264	0.007318%
B118	WHITLEY CO CONSERV DIST	12,187	0.003396%
B124	HOPKINS-CHRIST CO PLANNIN	135,815	0.037844%
B156	LOU POLICE RETIRE FUND	13,863	0.003863%
B179	HOUSING AUTH OF BENTON	27,750	0.007732%
B230	RIVERPARK CTR OWENSBORO	73,060	0.020357%
B256	BUECHEL FIRE PROTECT DIST	4,344	0.001210%
B259	CITY OF LUDLOW	55,572	0.015485%
B356	CITY OF DOUGLASS HILLS	14,372	0.004005%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	12,439	0.003466%
B656	LOUISVILLE AIRPORT AUTHOR	1,037,719	0.289151%
B756	LEGAL AID SOCIETY INC	283,323	0.078945%
B856	JEFF CO SOIL/CONSER DIST	3,404	0.000949%
B956	LAKE DREAMLAND FIRE DIST	3,959	0.001103%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	14,133	0.003938%
C079	JONATHAN CREEK WATER DIST	49,523	0.013799%
C087	CITY OF JEFFERSONVILLE	30,507	0.008501%
C105	CITY OF SADIEVILLE	2,930	0.000816%
C106	CITY OF SIMPSONVILLE	76,249	0.021246%
C118	HOUSING AUTH OF CORBIN	34,855	0.009712%
C230	HOUSING AUTH OF OWENSBORO	166,732	0.046458%
C256	LOUISVILLE/JEFF CO METRO	21,409,505	5.965560%
D017	CALDWELL CO WATER DISTRIC	32,729	0.009120%
D025	WINCHESTER-CLARK COUNTY TOURISM	10,052	0.002801%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
D052	CITY OF PLEASUREVILLE	3,817	0.001063%
D071	CITY OF LEWISBURG	30,208	0.008417%
D079	NORTH MARSHALL WATER DIST	67,492	0.018806%
D084	GTR H/MERCER PL&ZONING CO	8,442	0.002352%
D098	CITY OF COAL RUN VILLAGE	12,344	0.003440%
D113	UNION CO WATER DISTRICT	33,367	0.009297%
D118	WHITLEY CO WATER DIST	27,521	0.007668%
D135	WESTERN FLEMING WATER DIS	30,357	0.008459%
G015	ZONETON FIRE PROT DIST	3,733	0.001040%
GS06	SHELBY CO SUB FIRE DIST	9,502	0.002648%
J001	ADAIR CO BD OF EDUCATION	490,492	0.136671%
J002	CITY OF SCOTTSVILLE	248,174	0.069151%
J003	CITY OF LAWRENCEBURG	314,170	0.087540%
J004	BALLARD CO BD OF ED	270,914	0.075488%
J005	GLASGOW BD OF EDUCATION	361,304	0.100674%
J006	BATH CO BD OF EDUC	363,970	0.101417%
J007	CITY OF MIDDLESBORO	190,290	0.053022%
J008	BOONE CO WATER DISTRICT	189,010	0.052666%
J009	BOURBON CO BD OF EDUCATIO	557,880	0.155448%
J010	FAIRVIEW BD OF EDUCATION	103,660	0.028884%
J011	DANVILLE CITY BD OF ED	405,446	0.112974%
J012	BRACKEN CO BD OF EDUC	181,096	0.050461%
J013	BREATHITT CO BD OF ED	392,584	0.109390%
J014	BRECKINRIDGE CO BD OF ED	560,572	0.156198%
J015	BULLITT CO BD OF ED	2,285,925	0.636952%
J016	BUTLER CO BD OF ED	349,259	0.097318%
J017	CALDWELL CO BD EDUCATION	388,120	0.108146%
J018	CALLOWAY CO BD OF EDUC	488,427	0.136096%
J019	SANITATION DISTRICT NO 1	1,894,932	0.528005%
J021	CARROLL CO BD OF ED	582,022	0.162175%
J022	CARTER CO BD OF ED	855,111	0.238269%
J023	CASEY CO BD OF ED	499,088	0.139066%
J024	CITY OF HOPKINSVILLE	555,963	0.154914%
J025	CLARK CO BD OF ED	930,809	0.259361%
J026	CLAY CO BD OF ED	652,703	0.181870%
J027	CLINTON CO BD OF ED	343,196	0.095628%
J028	CRITTENDEN CO BD OF ED	260,728	0.072649%
J029	CUMBERLAND CO BD OF ED	173,935	0.048465%
J030	DAVISS CO LIBRARY DIST	220,714	0.061500%
J031	EDMONSON CO BD OF EDUC	373,318	0.104021%
J032	ELLIOTT CO BD OF ED	169,056	0.047106%
J033	ESTILL CO CONSERVATION DI	3,729	0.001039%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
J034	GREATER LEX CONV&VISITOR	210,205	0.058572%
J035	FLEMING CO BD OF ED	430,536	0.119965%
J037	CITY OF FRANKFORT	1,007,281	0.280670%
J038	FULTON COUNTY BD OF EDUC	82,755	0.023059%
J039	GALLATIN CO BD OF EDUC	357,835	0.099708%
J040	CITY OF LANCASTER	89,367	0.024901%
J041	WILLIAMSTOWN INDEPDNT SC	217,665	0.060650%
J042	GRAVES CO LIBRARY	23,434	0.006530%
J043	GRAYSON CO BD OF ED	787,550	0.219444%
J044	GREEN CO BD OF EDUCATION	349,217	0.097306%
J045	RUSSELL INDPT BD OF ED	385,943	0.107539%
J046	HANCOCK CO BD EDUCATION	376,604	0.104937%
J047	HARDIN CO SOIL CN DIST	3,568	0.000994%
J048	HARLAN CO BD OF EDUCATION	814,946	0.227077%
J049	HARRISON CO BD OF ED	554,577	0.154528%
J050	HART CO BD OF ED	473,500	0.131936%
J051	HENDERSON PUBLIC LIBRARY	138,120	0.038486%
J052	EMINENCE INDEP BD OF EDUC	170,406	0.047482%
J053	HICKMAN CO BD OF ED	136,446	0.038020%
J054	HOPKINS CO BD OF ED	1,356,526	0.377983%
J055	JACKSON CO BD OF ED	449,549	0.125263%
J056	JEFF CO METRO SEWER DIST	6,158,553	1.716024%
J057	JESSAMINE CO BD OF ED	1,583,141	0.441128%
J058	PAINTSVILLE GAS/WATER SYS	225,503	0.062834%
J059	KENTON COUNTY AIRPORT BD	2,779,579	0.774504%
J060	KNOTT CO BD OF EDUCATION	536,373	0.149455%
J061	KNOX CO BD OF EDUCATION	985,566	0.274619%
J062	LARUE CO PUBLIC LIBRARY	18,538	0.005165%
J063	CITY OF LONDON	361,564	0.100746%
J064	LAWRENCE CO BD OF ED	451,908	0.125920%
J065	LEE CO BD OF ED	185,056	0.051564%
J066	LESLIE CO BD OF ED	326,066	0.090855%
J067	CITY OF WHITESBURG	124,040	0.034563%
J068	ELEC PLT BD OF VANCEBURG	125,556	0.034985%
J069	LINCOLN CO BD OF EDUC	802,220	0.223531%
J070	LIVINGSTON CO BD OF ED	310,388	0.086487%
J071	LOGAN CO BD OF EDUCATION	571,514	0.159247%
J072	LYON CO. PUBLIC LIBRARY	14,890	0.004149%
J073	PADUCAH WATER WORKS	425,015	0.118427%
J074	MCCREARY CO BD OF EDUCATN	562,022	0.156602%
J075	MCLEAN CO BD OF ED	270,384	0.075340%
J076	MADISON CO BD OF ED	1,936,314	0.539536%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
J077	MAGOFFIN CO BD OF ED	515,841	0.143734%
J078	MARION CO BD OF EDUCATION	557,681	0.155393%
J079	MARSHALL COUNTY BD OF ED	815,535	0.227241%
J080	MARTIN CO BD OF ED	497,747	0.138693%
J081	MASON CO BD OF ED	475,365	0.132456%
J082	MEADE CO PUBLIC LIBRARY	39,735	0.011072%
J083	MENIFEE CO BD OF ED	201,942	0.056269%
J084	CITY OF HARRODSBURG	364,513	0.101568%
J085	METCALFE CO BD OF ED	327,394	0.091225%
J086	MONROE CO BOARD OF ED	450,574	0.125548%
J087	MT STERLING WATER WORKS	196,223	0.054676%
J088	MORGAN CO BD OF EDUCATION	403,509	0.112434%
J089	MUHLENBERG CO LIB BD DIST	65,089	0.018137%
J090	CITY OF BARDSTOWN	577,240	0.160843%
J091	NICHOLAS CO BD OF ED	204,264	0.056916%
J092	OHIO CO BD OF ED	792,133	0.220721%
J093	OLDHAM COUNTY BD OF ED	2,324,072	0.647581%
J094	OWEN CO BD OF ED	349,234	0.097311%
J095	OWSLEY CO BD OF EDUCATION	251,689	0.070131%
J096	PENDLETON CO BD OF ED	433,054	0.120666%
J097	HAZARD CITY SCHOOLS	134,814	0.037565%
J098	PIKE CO BD OF EDUCATION	2,045,460	0.569949%
J099	POWELL CO BD OF EDUCATION	445,749	0.124204%
J100	CITY OF SOMERSET	896,621	0.249835%
J101	ROBERTSON CO BD OF ED	80,258	0.022363%
J102	ROCKCASTLE CO BD OF ED	574,827	0.160170%
J103	ROWAN CO BD OF ED	722,635	0.201355%
J104	RUSSELL CO BD OF ED	595,218	0.165852%
J105	SCOTT CO BOARD OF ED	1,660,447	0.462668%
J106	SHELBY CO LIBRARY	45,455	0.012666%
J107	SIMPSON CO BD OF ED	583,721	0.162649%
J108	SPENCER CO BD OF EDUC	606,415	0.168972%
J109	TAYLOR CO BD OF ED	537,476	0.149763%
J110	TODD CO BD OF ED	414,098	0.115385%
J111	TRIGG CO BD OF ED	396,407	0.110455%
J112	TRIMBLE CO BD OF ED	249,430	0.069501%
J113	CITY OF MORGANFIELD	299,338	0.083408%
J115	SPRINGFIELD WATER & SEWER	102,744	0.028629%
J117	CITY OF SEBREE	39,963	0.011135%
J118	CITY OF CORBIN	237,208	0.066096%
J119	WOLFE CO BD OF EDUCATION	253,840	0.070730%
J120	WOODFORD CO BD OF ED	805,482	0.224440%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018	2018
		Actual Employer Contributions	Employer Allocation Percentage
J124	PENNYRILE NAR TASK FORCE	9,069	0.002527%
J134	LEX-FAY CO HUM RIGHTS COM	27,992	0.007800%
J135	FLEMING CO EMS	53,526	0.014915%
J154	CITY OF EARLINGTON	28,498	0.007941%
J156	CITY OF JEFFERSONTOWN	451,487	0.125803%
J178	LEBANON HOUSING AUTHORITY	39,051	0.010881%
J179	MARSHALL CO TOURIST COMM	16,069	0.004478%
J190	CITY OF BLOOMFIELD	33,701	0.009391%
J200	SOMERSET-PULASKI CONV & V	18,967	0.005285%
J203	FRONTIER HOUSING INC	60,778	0.016935%
J205	GEORGETOWN-SCOTT CO P COM	73,828	0.020571%
J210	BOYD CO AMBULANCE SERVICE	6,505	0.001813%
J214	COMM ACTION SOUTHERN KY	718,487	0.200200%
J217	CITY OF PROVIDENCE	191,138	0.053259%
J219	CAMPBELL CO PUBLIC LIBRAR	256,195	0.071386%
J224	HOUSING AUTH OF HOPKINSVL	133,651	0.037241%
J234	LFUC HOUSING AUTHORITY	457,049	0.127352%
J256	CITY OF ST MATTHEWS	205,299	0.057205%
J259	CITY OF PARK HILLS	15,840	0.004414%
J305	SCOTT CO SOIL CONSER DIST	11,486	0.003200%
J310	CANNONSBURG WATER DIST	56,435	0.015725%
J314	BOWL GRN WARREN AIRPRT BD	32,046	0.008929%
J317	PROVIDENCE MUN HOUSING AU	15,595	0.004345%
J319	CITY OF ALEXANDRIA	90,686	0.025269%
J324	CITY OF OAK GROVE	112,720	0.031409%
J334	CENTRAL KY ED COOPERATIVE	19,414	0.005410%
J356	CITY OF WEST BUECHEL	40,760	0.011357%
J359	CITY OF FORT WRIGHT	39,611	0.011037%
J405	GEORGETOWN HOUSING AUTHOR	76,263	0.021250%
J414	WARREN CO PLANNING COMM	92,290	0.025716%
J417	WEBSTER CO CONSER DIST	7,453	0.002077%
J419	CITY OF COLD SPRING	33,829	0.009426%
J424	CITY OF CROFTON	6,177	0.001721%
J434	KY LEAGUE OF CITIES	768,258	0.214068%
J456	CITY OF SHIVELY	96,086	0.026773%
J459	N KY AREA PLAN COMMISSION	395,206	0.110121%
J510	CITY OF CATLETTSBURG	55,202	0.015381%
J514	BARREN RIVER AREA DEV	188,673	0.052572%
J519	NORTHERN KY COOP ED SER	171,232	0.047712%
J524	HOPKINSVILLE S W AUTHORI	337,521	0.094047%
J534	BLUEGRASS AREA DEV DISRIC	434,195	0.120984%
J556	LOUISVILLE CONV BUREAU	666,147	0.185616%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems  
Schedule A - Schedule Of Employer Allocations  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer		2018	2018
Code	Employer Name	Actual Employer Contributions	Employer Allocation Percentage
J559	CITY OF CRESCENT SPRINGS	49,530	0.013801%
J610	BOYD CO CONSERVATION DIST	5,347	0.001490%
J614	BOWL GRN CONV & VISIT BUR	50,957	0.014199%
J619	CITY OF FORT THOMAS	242,358	0.067531%
J656	OHIO VALLEY ED COOP	344,360	0.095953%
J710	BIG SANDY WATER DISTRICT	31,292	0.008719%
J714	BOWLING GR/WARREN COMM ED	53,788	0.014988%
J719	CITY OF SOUTHGATE	46,050	0.012831%
J756	CITY OF PROSPECT	50,747	0.014140%
J759	N KY COMMUNITY ACT COMM	493,216	0.137430%
J810	HOUSING AUTH OF ASHLAND	82,346	0.022945%
J814	HOUSING AUTH BOWLING GRN	210,431	0.058635%
J819	CITY OF BELLEVUE	88,316	0.024608%
J834	KY LEGAL SERVICE PROGRAMS	52,261	0.014562%
J856	LOUISVILLE WATER COMPANY	4,542,465	1.265716%
J859	CITY OF VILLA HILLS	44,586	0.012424%
J910	SANITATION DISTRICT #4	55,473	0.015457%
J914	BOWLING GRN HUM RIGHT COM	10,177	0.002836%
J919	CITY OF DAYTON	52,794	0.014711%
J956	OKOLONA FIRE DISTRICT	5,651	0.001575%
J959	CITY OF INDEPENDENCE	117,515	0.032744%
K001	CITY OF COLUMBIA	82,668	0.023035%
K002	ALLEN CO BD OF ED	563,041	0.156886%
K003	ANDERSON CO BD OF ED	601,684	0.167654%
K004	CITY OF WICKLIFFE	34,963	0.009742%
K005	BARREN CO BD OF EDUCATION	1,015,453	0.282946%
K006	CITY OF OWINGSVILLE	63,133	0.017591%
K007	BELL CO BD OF ED	515,626	0.143674%
K009	PARIS BD OF EDUCATION	158,634	0.044202%
K010	CITY OF ASHLAND	1,130,328	0.314955%
K011	CITY OF DANVILLE	429,940	0.119799%
K012	AUGUSTA BD OF ED	34,683	0.009664%
K013	JACKSON CITY SCHOOLS	90,439	0.025200%
K014	CLOVERPORT INDEPENDENT SC	82,515	0.022992%
K015	BULLITT CO PUBLIC LIBRARY	231,440	0.064489%
K016	CITY OF MORGANTOWN	114,011	0.031768%
K017	GEORGE COON PUBLIC LIBRAR	24,171	0.006735%
K018	CITY OF MURRAY	526,089	0.146590%
K019	CITY OF NEWPORT	310,021	0.086385%
K020	CARLISLE CO BD OF ED	131,789	0.036722%
K021	CARROLL CO PUBLIC LIBRARY	57,610	0.016052%
K022	CARTER CO EMER AMBUL DIST	198,401	0.055282%

The accompanying notes are an integral part of the schedules.



**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
K023	CASEY CO AMBULANCE SERV	64,101	0.017861%
K025	CLARK CO LIBRARY BD	115,111	0.032075%
K026	CITY OF MANCHESTER	143,302	0.039930%
K027	CLINTON CO PUBLIC LIBRARY	8,507	0.002370%
K028	CITY OF MARION	133,140	0.037098%
K029	CITY OF BURKESVILLE	85,449	0.023810%
K030	OWENSBORO BD OF ED	1,066,833	0.297263%
K032	ELLIOTT CO AMB SERVICE	5,577	0.001554%
K033	ESTILL CO BD OF EDUCATION	465,097	0.129595%
K034	LEX/FAYETTE URBAN CO GOVT	11,180,971	3.115474%
K035	LICKING VALLEY COM ACTION	282,557	0.078732%
K036	FLOYD CO SCHOOLS	1,189,071	0.331324%
K038	FULTON CITY SCHOOLS	86,195	0.024017%
K039	GALLATIN CO PUBLIC LIB	25,571	0.007125%
K040	GARRARD CO BD OF ED	444,389	0.123825%
K041	CITY OF WILLIAMSTOWN	245,625	0.068441%
K042	GRAVES CO BD OF ED	874,236	0.243598%
K043	CITY OF LEITCHFIELD	204,174	0.056891%
K044	CITY OF GREENSBURG	104,287	0.029059%
K045	GREENUP CO BD OF ED	596,545	0.166222%
K046	CITY OF HAWESVILLE	47,588	0.013260%
K047	HARDIN CO BD OF ED	2,803,921	0.781286%
K048	HARLAN INDEPENDENT SCHOOL	90,860	0.025317%
K049	CITY OF CYNTHIANA	195,204	0.054392%
K050	CAVERNA INDEPENDENT SCH	141,812	0.039515%
K052	HENRY CO BD OF EDUCATION	396,657	0.110525%
K055	JACKSON CO CONSERV DIST	466	0.000130%
K057	JESSAMINE CO PUBLIC LIBRA	182,007	0.050715%
K058	JOHNSON CO BD OF ED	627,181	0.174758%
K060	LKLP COMM ACTION COUNCIL	1,196,502	0.333394%
K061	BARBOURVILLE CITY SCHOOLS	83,776	0.023343%
K062	LARUE CO BD OF EDUCATION	428,415	0.119374%
K063	LONDON UTILITY COMM	207,441	0.057802%
K064	CITY OF LOUISA	73,464	0.020470%
K065	CITY OF BEATTYVILLE	91,241	0.025423%
K066	LESLIE CO PUBLIC LIBRARY	35,281	0.009831%
K067	LETCHER CO BD OF ED	663,844	0.184974%
K068	LEWIS CO BD OF ED	383,549	0.106872%
K069	LINCOLN CO PUBLIC LIBRARY	27,110	0.007554%
K070	LIVINGSTON CO CONSERV DIS	5,600	0.001561%
K071	CITY OF RUSSELLVILLE	273,562	0.076226%
K072	LYON CO BD OF EDUCATION	178,372	0.049702%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems  
Schedule A - Schedule Of Employer Allocations  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
K073	PADUCAH BOARD OF ED	708,644	0.197457%
K074	MCCREARY CO WATER DIST	163,279	0.045496%
K075	CITY OF CALHOUN	28,021	0.007808%
K077	MAGOFFIN CO LIBRARY	8,000	0.002229%
K078	CITY OF LEBANON	192,297	0.053582%
K079	CITY OF BENTON	220,122	0.061335%
K080	MARTIN COUNTY LIBRARY	26,463	0.007374%
K082	CITY OF MULDRUGH	44,463	0.012389%
K083	CITY OF FRENCHBURG	36,704	0.010227%
K085	METCALFE HEALTH CARE CTN	268,408	0.074789%
K086	MONROE CO CONSERV DIST	7,533	0.002099%
K087	MONTGOMERY CO BD OF ED	842,496	0.234754%
K088	GATEWAY COMM SER ORGANIZ	433,666	0.120837%
K089	MUHLENBERG CO BD OF ED	1,074,695	0.299454%
K090	NELSON COUNTY BD OF ED	887,664	0.247339%
K091	CITY OF CARLISLE	89,893	0.025048%
K092	OHIO CO LIBRARY	49,126	0.013689%
K093	OLDHAM CO LIBRARY BD	121,086	0.033740%
K094	OWEN CO PUBLIC LIBRARY	27,965	0.007792%
K095	OWSLEY CO PUBLIC LIBRARY	9,244	0.002576%
K096	PENDLETON CO LIBRARY	33,895	0.009445%
K097	PERRY CO BD OF EDUCATION	848,277	0.236364%
K098	PIKEVILLE INDEPENDENT SCH	180,469	0.050286%
K099	CITY OF STANTON	33,144	0.009235%
K100	SOMERSET BD OF EDUCATION	257,965	0.071879%
K101	CITY OF MOUNT OLIVET	4,518	0.001259%
K102	ROCKCASTLE CONSERV DIST	3,439	0.000958%
K103	CITY OF MOREHEAD	205,163	0.057167%
K104	RUSSELL CO CONS DIST	4,284	0.001194%
K105	CITY OF GEORGETOWN	469,164	0.130728%
K106	CITY OF SHELBYVILLE	211,507	0.058935%
K107	FRANKLIN/SIMPSON PARKS BD	22,908	0.006383%
K108	CITY OF TAYLORSVILLE	115,917	0.032299%
K109	CAMPBELLSVLE MUN WTR&SEWR	231,683	0.064556%
K110	TODD COUNTY WATER DIST	50,435	0.014053%
K111	CITY OF CADIZ	143,453	0.039972%
K112	TRIMBLE CO LIBRARY	28,681	0.007992%
K113	UNION CO BD OF EDUCATION	512,353	0.142762%
K114	CITY OF BOWLING GREEN	1,479,537	0.412259%
K115	CITY OF SPRINGFIELD	88,943	0.024783%
K116	WAYNE CO BD OF ED	639,660	0.178235%
K117	WEBSTER CO PUBLIC LIBRARY	23,469	0.006539%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
K118	WHITLEY CO BD OF ED	898,150	0.250261%
K119	WOLFE COUNTY LIBRARY	9,672	0.002695%
K120	CITY OF VERSAILLES	325,696	0.090752%
K137	KY MAGISTRATES/COMM ASSOC	24,473	0.006819%
K141	GRANT CO PLANNING COMM	7,305	0.002035%
K181	WESTERN LEWIS-RECTORVILLE	25,898	0.007216%
K214	GREEN RIVER EDUC COOP	24,145	0.006728%
K219	NORTHERN KY WATER SER DIS	1,120,707	0.312275%
K237	KY CO JUDGE/EX ASSOC	27,236	0.007589%
K256	JEFFERSONTOWN FIRE DIST	7,340	0.002045%
K314	KY LEGAL AID	234,281	0.065280%
K315	MT WASHINGTON FIRE P DIST	8,212	0.002288%
K319	CITY OF SILVER GROVE	13,199	0.003678%
K337	KY COUNCIL OF ADD'S	8,003	0.002230%
K356	ST MATTHEWS FIRE DIST.	9,737	0.002713%
K414	CITY OF SMITHS GROVE	4,100	0.001143%
K419	ALEXANDRIA FIRE DISTRICT	18,302	0.005100%
K459	CITY OF LAKESIDE PARK	5,671	0.001580%
K519	CITY OF MELBOURNE	4,776	0.001331%
K559	CITY OF TAYLOR MILL	76,607	0.021346%
K614	WARREN CO PUBLIC LIBRARY	173,836	0.048438%
K619	CAMPBELL CO CONS DISPATCH	198,874	0.055414%
K659	CITY OF EDGEWOOD	116,001	0.032323%
K719	CENTRAL CAMPBELL CO FIRE	4,394	0.001224%
K759	LAKESIDE/CRESTVIEWHLS POL	7,615	0.002122%
K856	HIGHVIEW FIRE DISTRICT	7,686	0.002142%
K859	CITY OF FORT MITCHELL	77,259	0.021528%
K959	HOUSING AUTH OF COVINGTON	168,030	0.046820%
L002	ALLEN CO CONSERVATION DIS	4,356	0.001214%
L003	ANDERSON PUBLIC LIBRARY	44,599	0.012427%
L004	CITY OF BARLOW	13,694	0.003816%
L005	CITY OF GLASGOW	452,151	0.125988%
L006	BATH CO WATER DISTRICT	55,331	0.015417%
L007	BELL CO COURT CLERK	35,811	0.009978%
L008	BOONE CO BD OF ED	3,755,042	1.046308%
L009	CITY OF PARIS	576,298	0.160580%
L010	FIVCO AREA DEVELOPMT DIST	167,648	0.046714%
L011	DANVILLE BOYLE CO REC	25,215	0.007026%
L012	BRACKEN COUNTY PUB LIBRAR	17,308	0.004823%
L013	BREATHITT CO PUBLIC LIB	23,059	0.006425%
L014	BRECKINRIDGE CO CLERK OFF	42,378	0.011808%
L015	CITY OF MT WASHINGTON	284,146	0.079175%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
L016	BUTLER CO AMBULANCE SVC	75,794	0.021119%
L018	MURRAY PUBLIC SCHOOLS	498,936	0.139024%
L021	CITY OF CARROLLTON	183,678	0.051180%
L022	NORTHEAST KY CAA	344,251	0.095922%
L023	CITY OF LIBERTY	111,985	0.031203%
L024	HOPKINSVLE CHRIST LIBRARY	36,348	0.010128%
L025	CITY OF WINCHESTER	308,096	0.085848%
L026	DANIEL BOONE COMM AGENCY	460,166	0.128221%
L027	CITY OF ALBANY	172,391	0.048035%
L028	CRITTENDEN/LIV CO WAT DIS	68,380	0.019053%
L029	CUMBERLAND CO SOIL & WAT	3,873	0.001079%
L031	EDMONSON CO AMBULANCE DIS	36,642	0.010210%
L032	SANDY HOOK WATER DISTRICT	25,552	0.007120%
L033	CITY OF IRVINE	68,866	0.019189%
L035	CITY OF FLEMINGSBURG	92,211	0.025694%
L036	FLOYD CO LIBRARY	61,957	0.017264%
L038	FULTON CO LIBRARY	18,150	0.005057%
L039	CITY OF WARSAW	26,223	0.007307%
L041	GRANT CO PUBLIC LIBRARY	60,560	0.016875%
L042	MAYFIELD CITY SCHOOLS	488,296	0.136059%
L043	LEITCHFIELD UTILITY COMM	174,042	0.048495%
L044	GREEN CO AMBULANCE SVC	27,544	0.007675%
L045	RACELAND BOARD OF EDUC	145,185	0.040454%
L046	HANCOCK CO PUBLIC LIBRARY	28,096	0.007829%
L047	WEST POINT INDEPENDENT SC	23,400	0.006520%
L049	CYNTHIANA/HARRISON LIBRAR	35,576	0.009913%
L050	CITY OF MUNFORDVILLE	49,792	0.013874%
L051	HENDERSON CO WATER DIST	61,379	0.017103%
L052	CITY OF EMINENCE	50,570	0.014091%
L054	DAWSON SPRINGS PUBLIC SCH	125,849	0.035067%
L057	CITY OF NICHOLASVILLE	724,786	0.201955%
L058	PAINTSVILLE BD OF ED	123,324	0.034363%
L060	KNOTT CO SOIL CONV DIST	4,141	0.001154%
L061	CITY OF BARBOURVILLE	82,865	0.023090%
L062	CITY OF HODGENVILLE	131,931	0.036761%
L063	LAUREL CO PUBLIC LIB DIST	118,249	0.032949%
L064	LOUISA WATER & SEWER COMM	66,990	0.018666%
L065	LEE CO PUBLIC LIBRARY	10,845	0.003022%
L066	CITY OF HYDEN	16,290	0.004539%
L067	LETCHER COUNTY CONS DIST	4,343	0.001210%
L068	HOUSING AUTH OF VANCEBURG	12,086	0.003368%
L069	STANFORD WATER COMMISSION	82,057	0.022864%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
L071	RUSSELLVILLE CITY SCHOOLS	193,344	0.053873%
L072	CITY OF EDDYVILLE	55,484	0.015460%
L073	CITY OF PADUCAH	1,130,536	0.315013%
L074	HOUSING AUTH MCREARY CO	19,877	0.005539%
L075	CITY OF LIVERMORE	25,940	0.007228%
L076	BEREA BD OF ED	216,620	0.060359%
L077	CITY OF SALYERSVILLE	104,636	0.029156%
L078	MARION FREE PUBLIC LIBRAR	41,604	0.011593%
L079	MARSHALL CO SOIL & WATER	4,072	0.001135%
L080	MARTIN CO CONSERV DIST	3,313	0.000923%
L082	MEADE CO BD OF ED	898,832	0.250451%
L083	MENIFEE CO PUBLIC LIBRARY	7,262	0.002023%
L084	BURGIN INDEPENDENT SCH	91,149	0.025398%
L085	METCALFE CO PUBLIC LIB	21,275	0.005928%
L086	CITY OF TOMPKINSVILLE	113,785	0.031705%
L087	MONTGOMERY CO SAN DIST #2	8,332	0.002322%
L088	MORGAN COUNTY LIBRARY	17,030	0.004745%
L090	CITY OF NEW HAVEN	15,245	0.004248%
L091	NICHOLAS COUNTY LIBRARY	17,935	0.004997%
L092	OHIO CO WATER DIST	122,616	0.034166%
L093	LAGRANGE UTILITY COMM	71,477	0.019916%
L096	PENDLETON COUNTY WATER	45,916	0.012794%
L099	POWELLS VALLEY WATER DIST	34,057	0.009490%
L100	SCIENCE HILL BD OF ED	78,565	0.021891%
L102	CITY OF MOUNT VERNON	180,335	0.050249%
L103	MOREHEAD UTILITY PLANT BD	262,143	0.073044%
L104	LAKE CUMBERLAND ADD	395,598	0.110230%
L105	GEORGETOWN/SCOTT CO PARKS	116,537	0.032472%
L106	TRIPLE S PLANNING & ZONIN	19,765	0.005507%
L107	CITY OF FRANKLIN	315,418	0.087888%
L108	SPENCER CO FIRE DIST	4,330	0.001206%
L109	CAMPBELLSVILLE CITY SCHOO	214,044	0.059641%
L110	CITY OF ELKTON	79,773	0.022228%
L111	HOUSING AUTH OF CADIZ	15,127	0.004215%
L112	CITY OF BEDFORD	12,902	0.003595%
L113	UNION CO PLANNING COMM	15,790	0.004400%
L114	WARREN COUNTY BD OF ED	2,467,447	0.687531%
L115	WASHINGTON CO SCHOOLS	314,093	0.087519%
L118	CORBIN BD OF ED	441,397	0.122991%
L119	CITY OF CAMPTON	58,534	0.016310%
L120	FALLING SPRINGS ARTS	72,212	0.020121%
L141	CORINTH WATER DISTRICT	20,333	0.005665%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
L156	CITY OF LYNDON	29,702	0.008276%
L159	ELSMERE FIRE PROTECTION	5,847	0.001629%
L256	CITY OF HURSTBOURNE	19,004	0.005295%
L356	EASTWOOD FIRE PROT DIST	5,539	0.001543%
L456	HARRODS CREEK FIRE DIST	515	0.000144%
L656	FERN CREEK FIRE PROT DIST	8,686	0.002420%
L756	PLEASURE RIDGE PARK FIRE	30,554	0.008514%
L959	NORTHERN KY CONV CTR CORP	176,024	0.049047%
M001	COLUMBIA/ADAIR UTILITIES	136,031	0.037904%
M003	LAWBG-ANDERSON PLAN COMM	2,271	0.000633%
M005	GLASGOW WATER COMPANY	309,280	0.086178%
M006	GATEWAY AREA DEV DISTRICT	85,030	0.023693%
M007	MIDDLESBORO CITY SCHOOL	214,778	0.059846%
M008	WALTON/VERONA BD OF ED	295,923	0.082456%
M009	PARIS BOURBON CO LIBRARY	46,611	0.012988%
M010	BOYD CO BD OF ED	805,711	0.224504%
M011	BOYLE COUNTY BD OF EDUC	415,258	0.115708%
M012	EAST PENDLETON WATER DIST	40,601	0.011313%
M013	BREATHITT CO SOIL CONSERV	694	0.000193%
M014	CITY OF HARDINSBURG	45,884	0.012785%
M015	BULLITT CO FISCAL COURT	729,324	0.203219%
M017	CITY OF FREDONIA	4,261	0.001187%
M018	CALLOWAY CO PUBLIC LIBRAR	45,595	0.012705%
M019	CAMPBELL CO COURTHOUSE	9,218	0.002568%
M020	CITY OF BARDWELL	57,918	0.016138%
M021	CARROLL CO WATER DISTRICT	64,500	0.017972%
M022	CITY OF OLIVE HILL	133,704	0.037255%
M023	E CASEY CO WATER DISTRICT	35,571	0.009912%
M024	CHRISTIAN CO BD OF ED	1,782,111	0.496569%
M025	WINCHESTER MUNICIPAL UTIL	444,802	0.123940%
M026	CLAY COUNTY 911 BOARD	29,372	0.008184%
M027	HOUSING AUTH OF ALBANY	22,333	0.006223%
M029	CUMBERLAND CO FISCAL CT	145,523	0.040549%
M030	DAVISS CO BD OF EDUC	2,338,198	0.651517%
M031	EDMONSON CO CONSERV DIST	2,172	0.000605%
M033	IRVINE MUNICIPAL UTILITY	90,034	0.025087%
M034	FAYETTE CO BD EDUCATION	8,118,518	2.262150%
M035	FLEMING COUNTY LIBRARY	21,064	0.005869%
M037	FRANKLIN CO BD OF ED	1,370,453	0.381864%
M038	HICKMAN/FULTON RIV PRT AU	46,919	0.013074%
M039	GALLATIN CO WATER DIS	36,088	0.010055%
M040	GARRARD CO PUBLIC LIBRARY	24,364	0.006789%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
M041	GRANT CO BD OF ED	796,396	0.221908%
M042	CITY OF MAYFIELD	129,680	0.036134%
M043	CITY OF CANEYVILLE	14,328	0.003992%
M044	GREEN/TAYLOR WATER DIST	71,182	0.019834%
M045	CITY OF FLATWOODS	160,476	0.044715%
M046	CITY OF LEWISPORT	88,709	0.024718%
M047	HARDIN CO PUBLIC LIBRARY	55,241	0.015392%
M048	CITY OF BENHAM	24,845	0.006923%
M049	HARRISON CO CONSERVA DIST	4,778	0.001331%
M050	HART CO CONSERVATION DIST	5,934	0.001653%
M051	HENDERSON CO BD OF ED	1,411,364	0.393264%
M052	HENRY CO LIBRARY	30,391	0.008468%
M054	CITY OF DAWSON SPRINGS	72,858	0.020301%
M056	JEFF CO MED CTR STM & CHL	197,894	0.055141%
M057	NICH-VLE/JESS CO PK & REC	38,864	0.010829%
M058	CITY OF PAINTSVILLE	384,456	0.107125%
M059	KENTON COUNTY FISCAL CT	1,230,050	0.342742%
M060	CITY OF HINDMAN	16,437	0.004580%
M061	KNOX CO E M S	169,615	0.047262%
M062	LARUE CO WATER DIST #1	43,852	0.012219%
M064	HOUSING AUTH/ LAWRENCE CO	21,829	0.006083%
M065	LEE CO SOIL CONSERV DIST	4,961	0.001382%
M067	JENKINS BD OF ED	76,799	0.021399%
M068	CITY OF VANCEBURG	56,978	0.015876%
M069	CITY OF STANFORD	11,918	0.003321%
M070	LEDBETTER WATER DISTRICT	35,382	0.009859%
M073	W MCCRACKEN CO WATER DIST	17,131	0.004773%
M075	CITY OF SACRAMENTO	23,434	0.006530%
M076	CITY OF RICHMOND	638,038	0.177783%
M077	MAGOFFIN CO COURT CLERK	29,249	0.008150%
M078	LEBANON WATER WORKS	92,995	0.025912%
M079	MARSHALL CO REF DISP DIST	87,225	0.024304%
M081	CITY OF MAYSVILLE	505,836	0.140947%
M082	CITY OF BRANDENBURG	84,922	0.023663%
M084	MERCER CO BOARD OF ED	490,770	0.136748%
M085	CITY OF EDMONTON	89,740	0.025005%
M087	MT STERL/MONTGOMERY LIB	41,858	0.011663%
M088	MORGAN CO CONSERVAT DIST	4,515	0.001258%
M090	BARDSTOWN BD OF ED	631,321	0.175912%
M091	NICHOLAS CO WATER DIST	17,183	0.004788%
M092	CITY OF BEAVER DAM	96,192	0.026803%
M093	OLDHAM CO WATER DIST	130,068	0.036242%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
M096	CITY OF FALMOUTH	104,972	0.029249%
M097	E KY CONCEN EMPLOY PRO	294,415	0.082036%
M098	PIKE CO HOUSING AUTHORITY	45,201	0.012595%
M099	BEECH FORK WATER COMM	41,126	0.011459%
M100	PULASKI CO BD OF ED	1,592,063	0.443614%
M104	RUSSELL CO PUBLIC LIBRARY	28,866	0.008043%
M105	SCOTT COUNTY LIBRARY	123,312	0.034360%
M106	SHELBY CO BD OF ED	1,249,152	0.348065%
M107	FRANKLIN ELECTRIC PLNT BD	150,117	0.041829%
M108	SPENCER CO PUBLIC LIB	26,443	0.007368%
M109	CITY OF CAMPBELLSVILLE	357,393	0.099584%
M110	CITY OF GUTHRIE	42,125	0.011738%
M111	TRIGG CO CONS DISTRICT	4,512	0.001257%
M112	CITY OF MILTON	38,387	0.010696%
M113	CITY OF STURGIS	64,241	0.017900%
M115	WASHINGTON CO LIBRARY BD	16,699	0.004653%
M116	WAYNE CO PUBLIC LIBRARY	36,419	0.010148%
M117	WEBSTER CO BD OF ED	439,832	0.122555%
M118	WHITLEY CO FISCAL COURT	522,417	0.145567%
M119	WOLFE CO FISCAL COURT	152,086	0.042377%
M120	WOODFORD COUNTY LIBRARY	70,343	0.019600%
M215	SHEPHER/BULLIT CO TOURIST	68,143	0.018988%
M315	CITY OF PIONEER VILLAGE	6,429	0.001791%
M356	MIDDLETOWN FIRE PROT DIST	5,443	0.001517%
M415	BULLITT CO SANITATION DIS	51,430	0.014330%
N001	ADAIR CO CONSERVATION DIS	8,585	0.002392%
N006	HOUSING AUTH OWINGSVILLE	13,065	0.003640%
N007	PINEVILLE BD OF EDUCATION	72,863	0.020303%
N008	CITY OF FLORENCE	644,513	0.179588%
N009	CITY OF MILLERSBURG	4,190	0.001167%
N010	BOYD CO PUBLIC LIBRARY	96,419	0.026866%
N011	CITY OF PERRYVILLE	4,000	0.001114%
N012	CITY OF BROOKSVILLE	37,403	0.010422%
N013	MIDDLE KY COMM ACT PART	307,488	0.085679%
N014	CITY OF IRVINGTON	46,522	0.012963%
N015	BULLITT CO CONSERVAT DIST	4,831	0.001346%
N017	PRINCETON ELECTRIC PL BD	173,798	0.048427%
N018	MURRAY/CALLOWAY CO AIRPRT	6,714	0.001871%
N020	CARLISLE CO SANIT DIST 1	10,671	0.002973%
N021	CARROLLTON UTILITIES COMM	226,700	0.063168%
N022	CITY OF GRAYSON	126,541	0.035259%
N025	EAST CLARK CO WATER DIST	39,071	0.010887%

The accompanying notes are an integral part of the schedules.



**Kentucky Retirement Systems  
Schedule A - Schedule Of Employer Allocations  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
N029	CUMBERLAND CO PUBLIC LIB	15,097	0.004207%
N033	ESTILL CO WATER DIST NO 1	38,976	0.010860%
N035	HOUSING AUTH FLEMINGSBURG	7,713	0.002149%
N036	PRESTONSBURG CITY UTIL	402,108	0.112044%
N037	FRANKFORT INDEP SCHOOLS	181,638	0.050612%
N038	HOUSING AUTH OF HICKMAN	26,577	0.007405%
N041	BULLOCK PEN WATER DIST	107,898	0.030065%
N042	PURCHASE AREA DEV DIST	283,090	0.078880%
N043	GRAYSON CO LIBRARY	38,642	0.010767%
N044	HOUSING AUTH OF GREENSBUR	6,356	0.001771%
N045	KENTUCKY ED DEV CORP	118,257	0.032951%
N047	ELIZABETHTOWN BD OF EDUC	431,110	0.120125%
N049	CYNTHIANA HARRISON CO JPC	12,838	0.003577%
N050	CITY OF HORSE CAVE	54,791	0.015267%
N051	CITY OF HENDERSON	1,082,687	0.301681%
N052	CITY OF NEW CASTLE	18,131	0.005052%
N054	CITY OF MADISONVILLE	1,111,815	0.309797%
N057	NICHOLASVILLE HOUSING AUT	10,643	0.002965%
N058	JOHNSON CO LIBRARY	38,831	0.010820%
N060	KNOTT CO WATER & SEWER	63,196	0.017609%
N061	KNOX CO SOIL CONSERV DIS	5,143	0.001433%
N063	CUMBERLAND VAL AREA DEV	154,010	0.042913%
N065	THREE FORKS REG JAIL	139,304	0.038816%
N067	HOUSING ORIENTED MINISTRI	47,845	0.013332%
N068	GAR, QUI, KY-O-HTS WTR DIST	32,602	0.009084%
N069	CITY OF CRAB ORCHARD	11,584	0.003228%
N071	CITY OF AUBURN	52,230	0.014553%
N072	LYON CO AMBULANCE SERVICE	81,537	0.022719%
N075	CITY OF ISLAND	15,431	0.004300%
N076	MADISON CO EMS	12,860	0.003583%
N077	MAGOFFIN CO WATER DIST	43,770	0.012196%
N078	CENTRAL KY COMM ACTION	711,756	0.198324%
N079	BENTON ELECTRIC SYSTEM	110,755	0.030861%
N080	MARTIN CO WATER DISTRICT	85,993	0.023961%
N081	BUFFALO TRACE AR DEV DIST	196,836	0.054847%
N082	MEADE CO WATER DISTRICT	59,519	0.016585%
N084	MERCER CO PUBLIC LIBRARY	53,439	0.014890%
N085	METCALFE CO CONSERV DIST	5,109	0.001424%
N087	CITY OF MT STERLING	138,223	0.038514%
N088	MORGAN CO AMBULANCE SERV	48,052	0.013389%
N089	MUHLENBERG CO WATER DIST	98,425	0.027425%
N090	BARDSTOWN-NELSON CO TOURI	20,463	0.005702%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
N092	CITY OF HARTFORD	110,886	0.030897%
N093	CITY OF LAGRANGE	84,693	0.023599%
N094	CITY OF OWENTON	12,973	0.003615%
N097	KY VALLEY ED COOPERATIVE	20,564	0.005730%
N098	PIKE CO LIBRARY DISTRICT	79,729	0.022216%
N099	CITY OF CLAY CITY	19,012	0.005298%
N100	CITY OF BURNSIDE	30,669	0.008546%
N103	HOUSING AUTH OF MOREHEAD	50,524	0.014078%
N104	CITY OF JAMESTOWN	135,436	0.037738%
N106	W SHELBY WATER DISTRICT	32,286	0.008996%
N107	SIMPSON CO CONSER DIST	3,455	0.000963%
N110	LOGAN/TODD REG. WATER COM	64,780	0.018050%
N111	BARKLEY LAKE WATER DIST	105,149	0.029299%
N112	TRIMBLE CO WATER DIST	18,794	0.005237%
N113	UNION CO LIBRARY BD	43,183	0.012032%
N114	BOWLING GRN MUNICIPAL UTI	1,791,661	0.499230%
N115	WASHINGTON CO CONSER DIST	3,692	0.001029%
N116	MONTICELLO UTILITY COMM	158,596	0.044191%
N117	CITY OF DIXON	11,225	0.003128%
N118	CITY OF WILLIAMSBURG	283,262	0.078928%
N119	WOLFE CO CONSER DISTRICT	5,568	0.001551%
N120	WOODFORD CO PLAN ZONING	35,471	0.009884%
N959	N KY CONV & VISITORS BUR	169,658	0.047274%
P001	HOUSING AUTH OF COLUMBIA	20,645	0.005752%
P005	GLASGOW ELECTRIC PLANT BD	534,879	0.149039%
P006	BATH COUNTY E.M.S.	77,670	0.021642%
P007	CITY OF PINEVILLE	36,461	0.010159%
P008	BOONE CO PLANNING COMM	144,435	0.040245%
P009	HOUSING AUTHORITY PARIS	44,058	0.012276%
P010	REGIONAL PUBLIC SAFETY	99,023	0.027592%
P011	CITY OF JUNCTION CITY	29,515	0.008224%
P013	CITY OF JACKSON	167,463	0.046662%
P014	BRECKINRIDGE CO PUBLIC LI	27,897	0.007773%
P015	CITY OF LEBANON JUNCTION	26,692	0.007437%
P017	PRINCETON WATER/WASTEWATE	104,548	0.029131%
P018	MURRAY/CALLOWAY TRANS AUT	62,503	0.017416%
P022	RATTLESNAKE RIDGE WATER	82,429	0.022968%
P025	CLARK CO CONSVATION DIST	3,145	0.000876%
P035	FLEMING CO DISPATCH	21,834	0.006084%
P037	COMMUNITY ACTION KENTUCKY	82,064	0.022866%
P038	HICKMAN ELECTRIC SYSTEM	59,809	0.016665%
P041	CITY OF DRY RIDGE	53,233	0.014833%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
P043	CITY OF CLARKSON	13,531	0.003770%
P045	GREENUP CO ENVIR COMM	19,217	0.005355%
P047	CITY OF WEST POINT	34,979	0.009747%
P048	HARLAN COUNTY C A A	154,992	0.043187%
P049	HOUSING AUTHORITY OF CYNT	83,146	0.023168%
P050	HART CO SOLID WASTE SVC	83,005	0.023129%
P051	HENDERSON MUN POWER&LIGHT	426,783	0.118919%
P052	LITTLE KY RV WS CONV DIST	9,502	0.002648%
P054	HOUSING AUTH DAWSON SPG	36,637	0.010209%
P057	VALLEY VIEW FERRY AUTHORI	16,326	0.004549%
P061	BARBOURVILLE UTILITY COMM	304,456	0.084834%
P063	LAUREL CO WATER DIST #2	108,766	0.030307%
P068	LEWIS CO PUBLIC LIBRARY	12,779	0.003561%
P069	LINCOLN CO CLERK	44,912	0.012514%
P071	LOGAN CO CONS DISTRICT	8,900	0.002480%
P072	LYON CO WATER DISTRICT	23,494	0.006546%
P075	MCLEAN CO REG WATER COMM	24,359	0.006787%
P076	MADISON CO PUBLIC LIBRARY	162,918	0.045396%
P077	SALYERS/MAG CO JOINT HOUS	15,407	0.004293%
P078	MARION CO CONSERVAT DIST	4,027	0.001122%
P079	CITY OF CALVERT CITY	163,587	0.045582%
P081	MASON COUNTY LIBRARY	32,094	0.008943%
P084	ANDERSON-DEAN COMM PARK	14,692	0.004094%
P087	MONTGOMERY CTY WATER DIST	9,920	0.002764%
P088	MORGAN CO WATER DIST	26,151	0.007287%
P089	MUHLENBERG WATER DIST #3	33,649	0.009376%
P090	NORTH NELSON WATER DIST	30,724	0.008561%
P092	OHIO CO REG WASTEWATER D	28,032	0.007811%
P097	KY RIVER AREA DEV DIST	217,233	0.060530%
P100	LAKE CUMBERLAND CAA, INC	412,274	0.114876%
P103	MOREHEAD TOURISM COMMISSI	36,965	0.010300%
P104	RUSSELL CO TOURIST COMM	9,907	0.002761%
P105	GEORGETOWN/SCOTT TOURISM	17,365	0.004839%
P106	MULTI PURPOSE COMM ACTION	32,638	0.009094%
P107	SIMPSON CO LIBRARY DIST	27,328	0.007615%
P110	TODD COUNTY CONSERVATION DISTRICT	5,440	0.001516%
P111	JOHN L STREET LIBRARY	17,468	0.004867%
P113	STURGIS HOUSING AUTHORITY	10,615	0.002958%
P115	HOUSING AUTH SPRINGFIELD	16,619	0.004631%
P116	CITY OF MONTICELLO	57,870	0.016125%
P117	CITY OF CLAY	34,308	0.009560%
P120	WOODFORD CO CONSERV DIST	5,770	0.001608%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems  
Schedule A - Schedule Of Employer Allocations  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
P959	CITY OF CRESTVIEW HILLS	29,858	0.008320%
R003	SOUTH ANDERSON WATER DIST	28,721	0.008003%
R005	BARREN CO SOIL CONS DIS	4,066	0.001133%
R008	BOONE CO LIBRARY DIST	411,416	0.114637%
R010	ASHLAND BD OF ED	722,578	0.201340%
R011	DANVILLE BOYLE PLANNING	16,805	0.004682%
R013	BREATHITT COUNTY WATER DISTRICT	23,724	0.006611%
R015	CITY OF SHEPHERDSVILLE	171,137	0.047686%
R017	CITY OF PRINCETON	87,090	0.024267%
R018	MURRAY ELECTRIC SYSTEM	381,713	0.106361%
R019	FORT THOMAS BOARD OF ED	469,520	0.130827%
R021	CARROLLTON/CARR CO REC TR	6,659	0.001855%
R024	CHRISTIAN CO WATER DIST	76,803	0.021400%
R030	DAVIESS CO AIRPORT BD	32,474	0.009049%
R033	CITY OF RAVENNA	10,572	0.002946%
R034	LEXINGTON PUBLIC LIBRARY	791,367	0.220507%
R036	CITY OF PRESTONSBURG	333,686	0.092979%
R037	PAUL SAWYIER LIBRARY	165,741	0.046182%
R038	CITY OF FULTON	178,942	0.049861%
R041	CITY OF CRITTENDEN	14,753	0.004111%
R042	MAYFIELD ELEC & WATER SYS	447,178	0.124602%
R045	CITY OF RUSSELL	143,626	0.040020%
R047	LINCOLN TRAIL AREA DEV DI	219,603	0.061190%
R048	HARLAN CO CONSERV DIST	5,277	0.001470%
R050	HART CO AMB SERVICE	157,518	0.043891%
R051	HENDERSON MUN W & S DEPT	585,658	0.163188%
R052	CITY OF CAMPBELLSBURG	9,279	0.002586%
R054	SOUTH HOPKINS WATER DIST	43,522	0.012127%
R057	CITY OF WILMORE	137,379	0.038279%
R058	HOUSING AUTH OF PAINTSVLE	70,647	0.019685%
R061	KY COMM ECONOMIC OPPORT	812,718	0.226456%
R063	WOODCREEK WATER DISTRICT	267,283	0.074476%
R071	LOGAN CO PUBLIC LIBRARY	64,940	0.018095%
R072	LYON CO HOUSING AUTHORITY	35,240	0.009819%
R073	MCCRACKEN CO BD OF ED	1,252,490	0.348995%
R076	RICHMOND UTILITIES	453,559	0.126380%
R078	CITY OF LORETTO	3,453	0.000962%
R079	MARSHALL CO PUB LIBRARY	122,257	0.034066%
R088	CITY OF WEST LIBERTY	171,191	0.047701%
R089	CENTRAL CITY MUN WTR&SEWR	131,577	0.036663%
R090	NELSON CO PUBLIC LIBRARY	133,056	0.037075%
R093	TRI CO COMM ACTION AGENCY	38,922	0.010845%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
R097	PERRY COUNTY PUBLIC LIB	94,306	0.026277%
R103	ROWAN CO PUBLIC LIBRARY	42,406	0.011816%
R104	CITY OF RUSSELL SPRINGS	108,129	0.030129%
R105	CITY OF STAMPING GROUND	631	0.000176%
R106	SHELBY CO PARK RECREATION	67,711	0.018867%
R109	TAYLOR CO PUBLIC LIBRARY	46,992	0.013094%
R114	BOWLING GREEN PUBLIC SCHO	898,714	0.250418%
R115	S W E D A	8,254	0.002300%
R116	WAYNE CO CONSERV DIST	5,732	0.001597%
R117	WEBSTER COUNTY WATER DIST	69,964	0.019495%
R118	WILLIAMSBURG IND BD OF ED	137,238	0.038240%
R120	CITY OF MIDWAY	31,827	0.008868%
R959	N KY LEGAL AID SOCIETY	285,665	0.079598%
T036	FLOYD COUNTY CONSV DIST	12,882	0.003589%
V001	ADAIR COUNTY FISCAL COURT	243,907	0.067962%
V002	ALLEN COUNTY FISCAL COURT	366,917	0.102238%
V003	ANDERSON CO FISCAL COURT	338,360	0.094281%
V004	BALLARD COUNTY FISCAL CT	297,651	0.082938%
V005	BARREN CO FISCAL CT	224,968	0.062685%
V006	BATH CO FISCAL COURT	191,445	0.053344%
V007	BELL CO FISCAL CT	325,244	0.090626%
V008	BOONE CO FISCAL CT	1,347,476	0.375462%
V009	BOURBON CO FISCAL COURT	321,015	0.089448%
V010	BOYD COUNTY FISCAL COURT	935,275	0.260606%
V011	BOYLE COUNTY FISCAL COURT	451,315	0.125755%
V012	BRACKEN CO FISCAL COURT	175,260	0.048835%
V013	BREATHITT CO FISCAL COURT	197,294	0.054974%
V014	BRECKINRIDGE CO FISCAL CT	342,952	0.095561%
V016	BUTLER COUNTY FISCAL CT	269,029	0.074962%
V017	CALDWELL CO FISCAL COURT	206,479	0.057533%
V018	CALLOWAY CO FISCAL COURT	568,864	0.158509%
V019	CAMPBELL CO FISCAL CT	1,167,841	0.325408%
V020	CARLISLE CO FISCAL COURT	145,681	0.040593%
V021	CARROLL CO FISCAL CT	373,921	0.104190%
V022	CARTER CO FISCAL CT	463,608	0.129180%
V023	CASEY CO FISCAL COURT	322,354	0.089821%
V024	CHRISTIAN CO FISCAL COURT	491,609	0.136982%
V025	CLARK COUNTY FISCAL COURT	421,354	0.117406%
V026	CLAY COUNTY FISCAL CT	539,583	0.150350%
V027	CLINTON CO FISCAL COURT	224,529	0.062563%
V028	CRITTENDEN CO FIS CT	291,917	0.081340%
V030	DAVISS CO FISCAL COURT	873,097	0.243280%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V031	EDMONSON CO FISCAL CRT	200,433	0.055849%
V032	ELLIOTT CO FISCAL CT	111,296	0.031012%
V033	ESTILL CO FISCAL COURT	261,903	0.072977%
V035	FLEMING CO FISCAL COURT	158,973	0.044296%
V036	FLOYD CO FISCAL COURT	506,846	0.141228%
V037	FRANKLIN CO FISCAL COURT	679,767	0.189411%
V038	FULTON COUNTY FIS CT	422,025	0.117593%
V039	GALLATIN CO FISCAL COURT	276,836	0.077138%
V040	GARRARD CO FISCAL COURT	308,125	0.085856%
V041	GRANT COUNTY FISCAL COURT	342,189	0.095348%
V042	GRAVES COUNTY FISCAL CT	567,471	0.158121%
V043	GRAYSON CO FISCAL COURT	554,183	0.154418%
V044	GREEN COUNTY FISCAL COURT	108,925	0.030351%
V045	GREENUP CO FISCAL CT	617,770	0.172136%
V046	HANCOCK CO FISCAL COURT	313,419	0.087331%
V047	HARDIN CO FISCAL COURT	462,239	0.128799%
V048	HARLAN CO FIS CT	550,462	0.153381%
V049	HARRISON CO FISCAL COURT	195,195	0.054389%
V050	HART COUNTY FISCAL COURT	344,953	0.096118%
V051	HENDERSON CO FISCAL COURT	950,518	0.264853%
V052	HENRY CO FISCAL COURT	227,431	0.063372%
V053	HICKMAN CO FISCAL COURT	157,397	0.043857%
V054	HOPKINS CO FISCAL COURT	653,423	0.182070%
V055	JACKSON CO FISCAL COURT	353,297	0.098443%
V057	JESSAMINE CO FISCAL COURT	777,988	0.216779%
V060	KNOTT CO FISCAL CT	242,760	0.067643%
V061	KNOX CO FISCAL CT	400,574	0.111616%
V062	LARUE CO FISCAL COURT	279,309	0.077827%
V063	LAUREL COUNTY FISCAL COUR	813,267	0.226609%
V064	LAWRENCE CO FISCAL CT	308,805	0.086046%
V065	LEE COUNTY FISCAL COURT	163,918	0.045674%
V066	LESLIE CO FISCAL COURT	428,105	0.119287%
V067	LETCHER CO FISCAL COURT	298,050	0.083049%
V068	LEWIS COUNTY FISCAL COURT	273,240	0.076136%
V069	LINCOLN CO FISCAL COURT	281,935	0.078559%
V070	LIVINGSTON CO FISCAL CT	301,277	0.083948%
V071	LOGAN COUNTY FISCAL COURT	477,462	0.133040%
V072	LYON COUNTY FISCAL COURT	137,144	0.038214%
V073	MCCRACKEN CO FISCAL COURT	516,882	0.144024%
V074	MCCREARY CO FISCAL CT	305,584	0.085148%
V075	MCLEAN COUNTY FISCAL CT	300,852	0.083830%
V076	MADISON CO FISCAL COURT	747,289	0.208225%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V077	MAGOFFIN CO FISCAL COURT	208,842	0.058192%
V078	MARION CO FISCAL COURT	594,932	0.165772%
V079	MARSHALL CO FISCAL COURT	617,124	0.171956%
V080	MARTIN CO FISCAL COURT	232,236	0.064710%
V081	MASON CO FIS CT	421,190	0.117361%
V082	MEADE COUNTY FISCAL COURT	689,244	0.192051%
V083	MENIFEE CO FISCAL COURT	110,821	0.030879%
V084	MERCER COUNTY FISCAL COUR	255,824	0.071283%
V085	METCALFE CO FISCAL COURT	169,134	0.047128%
V086	MONROE CO FISCAL COURT	128,855	0.035904%
V087	MONTGOMERY CO FISCAL CT	467,021	0.130131%
V088	MORGAN CO FISCAL CT	157,593	0.043912%
V089	MUHLENBERG CO FISCAL CT	672,292	0.187328%
V090	NELSON CO FISCAL CT	802,454	0.223596%
V091	NICHOLAS CO FISCAL COURT	162,578	0.045301%
V092	OHIO COUNTY FISCAL CRT	374,417	0.104328%
V093	OLDHAM CO FISCAL COURT	574,145	0.159980%
V094	OWEN COUNTY FISCAL COURT	239,565	0.066752%
V095	OWSLEY CO FISCAL COURT	110,814	0.030877%
V096	PENDLETON CO FISCAL COURT	213,632	0.059527%
V097	PERRY COUNTY FISCAL COURT	577,760	0.160988%
V098	PIKE COUNTY FISCAL COURT	1,041,093	0.290091%
V099	POWELL CO FISCAL CT	428,984	0.119532%
V100	PULASKI CO FISCAL CT	860,019	0.239636%
V101	ROBERTSON CO FISCAL CT	68,299	0.019031%
V102	ROCKCASTLE CO FISCAL CT	357,603	0.099643%
V103	ROWAN CO FISCAL COURT	409,902	0.114215%
V104	RUSSELL CO FISCAL COURT	337,659	0.094085%
V105	SCOTT CO FISCAL CT	475,504	0.132495%
V106	SHELBY CO FISCAL COURT	433,578	0.120813%
V107	SIMPSON CO FISCAL COURT	412,841	0.115034%
V108	SPENCER CO TREASURER	179,784	0.050095%
V109	TAYLOR COUNTY FISCAL COUR	376,907	0.105022%
V110	TODD COUNTY FISCAL COURT	238,670	0.066503%
V111	TRIGG COUNTY FISCAL COURT	292,865	0.081604%
V112	TRIMBLE CO FISCAL COURT	169,102	0.047119%
V113	UNION COUNTY FISCAL COURT	345,726	0.096333%
V114	WARREN COUNTY FISCAL COUR	1,110,640	0.309470%
V115	WASHINGTON CO FIS COURT	229,319	0.063898%
V116	WAYNE COUNTY FISCAL COURT	509,436	0.141949%
V117	WEBSTER CO FISCAL COURT	446,815	0.124501%
V119	CITY OF HIGHLAND HEIGHTS	37,641	0.010488%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems  
Schedule A - Schedule Of Employer Allocations  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
V120	WOODFORD CO FISCAL COURT	464,244	0.129357%
V122	FAMILY HEALTH CENTER	2,406,287	0.670490%
V125	LOUISVILLE MEM COMM	15,737	0.004385%
V126	LOU & JEFF CO RIVERPORT	19,616	0.005466%
V127	LOU LABOR MANAGER COM	9,138	0.002546%
V129	T A R C	4,690,139	1.306864%
V130	ANCHORAGE BD OF EDUCATION	120,093	0.033463%
V136	MOUNTAIN ARTS CENTER	18,541	0.005166%
V137	FRANKLIN CO CONS DIST	12,542	0.003495%
V145	CITY OF WURLAND	9,869	0.002750%
V147	HARDIN CO WATER DIST #2	480,036	0.133757%
V151	HOUSING AUTH OF HENDERSON	153,974	0.042903%
V156	JEFF CO BD OF ED	27,791,272	7.743789%
V158	BIG SANDY AREA COMM PRO	303,980	0.084701%
V159	CITY OF ERLANGER	328,892	0.091643%
V163	EAST BERNSTADT BD OF ED	45,508	0.012680%
V171	CITY OF ADAIRVILLE	21,574	0.006011%
V176	MADISON CO CONSERVAT DIST	5,274	0.001469%
V179	MARSHALL CO SEN CITIZENS	12,322	0.003433%
V189	CITY OF CENTRAL CITY	195,154	0.054378%
V196	CITY OF BUTLER	5,179	0.001443%
V197	CITY OF HAZARD	517,715	0.144256%
V198	MOUNTAIN WATER DISTRICT	293,282	0.081720%
V200	PULASKI COUNTY LIBRARY	80,956	0.022558%
V205	BARREN/METCALFE CO AMB SR	22,371	0.006234%
V206	SHELBYVLE MUN WATER&SEWER	181,423	0.050552%
V207	BELL CO PUBLIC LIBRARY	35,554	0.009907%
V208	CITY OF WALTON	43,895	0.012231%
V218	MURRAY TOURISM COMMISSION	11,136	0.003103%
V219	BELLEVUE BD OF EDUCATION	135,832	0.037848%
V224	PENNYROYAL AREA MUSEUM	17,135	0.004774%
V230	OWENSBORO RIVERPORT AUTH	339,301	0.094543%
V236	BIG SANDY AREA DEV DIST	357,517	0.099619%
V237	BLUE GRASS COMM ACTION	718,900	0.200315%
V247	HARDIN CO WATER DIST #1	512,426	0.142783%
V251	HENDERSON CO RIVER AUTH	107,881	0.030060%
V259	KENTON CO PUBLIC LIBRARY	708,113	0.197309%
V263	LAUREL CO BD OF EDUCATION	1,469,015	0.409327%
V271	RUSSELLVILLE ELEC PL BD	161,728	0.045064%
V281	HOUSING AUTH OF MAYSVILLE	49,526	0.013800%
V298	CITY OF PIKEVILLE	345,611	0.096301%
V300	HOUSING AUTH OF SOMERSET	75,138	0.020936%

The accompanying notes are an integral part of the schedules.



**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
V305	CITY OF CAVE CITY	85,662	0.023869%
V306	HOUSING AUTH OF SHELBYVLE	14,344	0.003997%
V308	NORTHERN KY AREA DEV.DIST	447,801	0.124776%
V319	CAMPBELL CO BD OF ED	1,095,279	0.305189%
V324	CHRISTIAN CO CONS DIST	8,213	0.002288%
V330	CITY OF OWENSBORO	1,443,313	0.402166%
V336	SANDY VALLEY TRANS SER IN	302,379	0.084255%
V337	FRANKFORT ELEC WATER BD	1,726,051	0.480948%
V347	CITY OF RADCLIFF	344,196	0.095907%
V359	CITY OF ELSMERE	65,615	0.018283%
V363	LONDON LAUREL CO COMM CTR	98,668	0.027493%
V373	PADUCAH MCCRACKEN CO TOUR	41,897	0.011674%
V376	CITY OF BERE A	900,037	0.250787%
V398	CITY OF ELKHORN CITY	23,736	0.006614%
V400	PULASKI CO SOIL CONS DIST	14,555	0.004056%
V405	MARY W WELDON MEM PUB LIB	34,894	0.009723%
V407	BELL/WHITLEY COMM ACTION	384,418	0.107115%
V419	DAYTON CITY SCHOOLS	167,992	0.046810%
V424	PENNYRILE ALLIED COMM SER	506,871	0.141235%
V430	OWENSBORO MUN UTILITIES	2,678,030	0.746208%
V436	APPALACHIAN RES & DEFENSE	204,876	0.057087%
V437	FKT/FKLN CO TOUR&CONV COM	20,537	0.005723%
V447	CITY OF ELIZABETH TOWN	1,088,070	0.303181%
V459	LUDLOW BD OF EDUCATION	115,002	0.032044%
V463	LONDON LAUREL TOURIST COM	22,202	0.006186%
V473	PADUCAH POWER SYSTEM	785,527	0.218880%
V476	KY RIVER FOOTHILLS DEV CO	1,062,234	0.295982%
V500	WEST PULASKI WATER DISTR	48,472	0.013506%
V505	CITY OF PARK CITY	3,765	0.001049%
V507	BELL CO.SOLID WASTE OFFIC	27,746	0.007731%
V508	CITY OF UNION	11,596	0.003231%
V524	HOPKINSVL WATER ENV ATH	467,348	0.130222%
V530	AUDUBON AREA COMM SER INC	2,008,375	0.559615%
V537	CAPITAL COMMUNITY E I D A	16,355	0.004557%
V547	ELIZABETH TOWN TOUR/CON BU	40,109	0.011176%
V559	BEECHWOOD BOARD OF EDUC	179,893	0.050126%
V563	LONDON-LAUREL CO IDA	11,294	0.003147%
V576	SOUTHERN MADISON WATER DT	47,775	0.013312%
V607	PINEVILLE UTILITY COMM	164,821	0.045926%
V619	SOUTHGATE BD OF ED	25,494	0.007104%
V624	HOPKINSVL ELECTRIC SYSTEM	483,139	0.134622%
V630	CITY OF WHITESVILLE	24,274	0.006764%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
V637	FARMDALE WATER DISTRICT	21,989	0.006127%
V647	CITY OF VINE GROVE	72,045	0.020075%
V659	KENTON CO BD OF ED	2,683,015	0.747597%
V663	LAUREL CO CONSERV DIST	7,480	0.002084%
V673	PADUCAH-MCCRACKEN CO JOIN	209,772	0.058451%
V676	MADISON CO UTILITIES DIST	85,333	0.023777%
V707	BELL CO CONSERVATION DIST	1,996	0.000556%
V708	HEBRON FIRE PROTECTION DI	9,925	0.002766%
V719	SILVER GROVE BD OF ED	32,046	0.008929%
V724	PENNYRILE AREA DEVP DIST	266,928	0.074377%
V730	GREEN RIV AREA DEL DIST	337,022	0.093908%
V737	KY ASSOC OF CO (KACO)	525,588	0.146450%
V756	JEFF CO MED CENTER LAUNDR	314,968	0.087763%
V759	ERLANGER/ELSMERE BD OF ED	522,154	0.145493%
V773	MCCRACKEN CO PUB LIBRARY	157,630	0.043922%
V808	POINT PLEASANT FIRE DIST	5,158	0.001437%
V819	NEWPORT BD OF ED	428,877	0.119503%
V830	REGIONAL WTR RESOURCE AGY	644,548	0.179597%
V856	KYIANA REG PLANNING DEV	615,373	0.171468%
V859	COVINGTON BD OF ED	1,263,648	0.352104%
V873	PADUCAH-MCRACKEN CO RIV	84,391	0.023515%
V919	CITY OF WILDER	31,345	0.008734%
V930	OWENSBORO METRO PLAN COMM	82,347	0.022945%
V937	HOUSING AUTH OF FRANKFORT	90,343	0.025173%
V959	CITY OF COVINGTON	857,865	0.239036%
W001	ADAIR COUNTY ATTORNEY	20,350	0.005670%
W003	ANDERSON COUNTY ATTORNEY	10,428	0.002906%
W004	BALLARD COUNTY ATTORNEY	12,543	0.003495%
W010	BOYD COUNTY ATTORNEY	31,280	0.008716%
W011	BOYLE COUNTY ATTORNEY	10,805	0.003011%
W013	BREATHITT CO ATTORNEY	13,650	0.003804%
W015	BULLITT COUNTY ATTORNEY	68,341	0.019043%
W016	BUTLER COUNTY ATTORNEY	8,488	0.002365%
W017	CALDWELL COUNTY ATTORNEY	15,550	0.004333%
W018	CALLOWAY COUNTY ATTORNEY	31,004	0.008639%
W019	CAMPBELL COUNTY ATTORNEY	88,941	0.024783%
W020	CARLISLE COUNTY ATTORNEY	5,083	0.001416%
W021	CARROLL COUNTY ATTORNEY	3,180	0.000886%
W022	CHILD SUPPORT ENFORCEMENT	15,439	0.004302%
W024	CHRISTIAN COUNTY ATTORNEY	65,008	0.018114%
W026	CLAY COUNTY ATTORNEY	23,248	0.006478%
W027	CLINTON CO ATTORNEY	12,038	0.003354%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
W029	CUMBERLAND CO ATTORNEY	10,805	0.003011%
W031	EDMONSON COUNTY ATTORNEY	3,663	0.001021%
W032	ELLIOTT COUNTY ATTORNEY	9,324	0.002598%
W033	ESTILL COUNTY ATTORNEY	16,996	0.004736%
W035	FLEMING COUNTY ATTORNEY	33,421	0.009313%
W039	GALLATIN COUNTY ATTORNEY	10,801	0.003010%
W041	GRANT COUNTY CHILD SUPPOR	15,951	0.004445%
W043	GRAYSON COUNTY ATTORNEY	22,828	0.006361%
W044	GREEN COUNTY ATTORNEY	11,758	0.003276%
W045	GREENUP CO ATTY/CHILD SUP	22,173	0.006178%
W047	HARDIN COUNTY ATTORNEY	88,137	0.024559%
W048	HARLAN COUNTY ATTORNEY	50,642	0.014111%
W050	HART COUNTY ATTORNEY	27,603	0.007691%
W051	HENDERSON CO ATTORNEY	41,808	0.011649%
W052	HENRY COUNTY ATTORNEY	6,948	0.001936%
W055	JACKSON COUNTY ATTORNEY	8,654	0.002411%
W056	JEFFERSON CO ATTORNEY	827,456	0.230563%
W058	JOHNSON CO ATTORNEY	21,038	0.005862%
W060	KNOTT COUNTY ATTORNEY	17,510	0.004879%
W061	KNOX COUNTY ATTORNEY	32,365	0.009018%
W063	LAUREL COUNTY ATTORNEY	54,160	0.015091%
W064	LAWRENCE COUNTY ATTORNEY	16,915	0.004713%
W066	LESLIE COUNTY ATTORNEY	13,197	0.003677%
W067	LETCHER COUNTY ATTORNEY	24,252	0.006758%
W069	LINCOLN COUNTY ATTORNEY	21,222	0.005913%
W070	LIVINGSTON CO ATTORNEY	9,338	0.002602%
W071	LOGAN COUNTY ATTORNEY	2,177	0.000607%
W073	MCCRACKEN COUNTY ATTORNEY	4,688	0.001306%
W076	MADISON COUNTY ATTORNEY	2,420	0.000674%
W077	MAGOFFIN CO ATTORNEY	4,683	0.001305%
W079	MARSHALL COUNTY ATTORNEY	5,840	0.001627%
W080	MARTIN COUNTY ATTORNEY	19,185	0.005346%
W082	MEADE COUNTY ATTORNEY	14,942	0.004163%
W083	MENIFEE COUNTY ATTORNEY	6,435	0.001793%
W084	MERCER COUNTY ATTORNEY	17,976	0.005009%
W085	METCALFE COUNTY ATTORNEY	12,706	0.003541%
W087	MONTGOMERY CO ATTORNEY	2,436	0.000679%
W090	NELSON COUNTY ATTORNEY	37,010	0.010313%
W091	NICHOLAS COUNTY ATTORNEY	17,669	0.004923%
W092	OHIO COUNTY ATTORNEY	14,873	0.004144%
W095	OWSLEY COUNTY ATTORNEY	8,558	0.002385%
W096	PENDLETON COUNTY ATTORNEY	8,757	0.002440%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Non-Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
W097	PERRY COUNTY ATTORNEY	39,520	0.011012%
W098	PIKE COUNTY ATTORNEY	97,098	0.027055%
W099	POWELL COUNTY ATTORNEY	18,233	0.005080%
W103	ROWAN COUNTY ATTORNEY	449	0.000125%
W104	RUSSELL COUNTY ATTORNEY	19,941	0.005556%
W105	SCOTT COUNTY ATTORNEY	5,433	0.001514%
W106	SHELBY COUNTY ATTORNEY	7,624	0.002124%
W107	SIMPSON COUNTY ATTORNEY	2,107	0.000587%
W109	TAYLOR COUNTY ATTORNEY	19,789	0.005514%
W110	TODD COUNTY ATTORNEY	7,190	0.002003%
W113	UNION COUNTY ATTORNEY	1,129	0.000315%
W114	WARREN CO ATTY/CHILD SUPP	81,707	0.022767%
W115	WASHINGTON CO ATTORNEY	9,083	0.002531%
W119	WOLFE COUNTY ATTORNEY	14,788	0.004121%
W120	WOODFORD COUNTY ATTORNEY	24,404	0.006800%
X030	OWENSBORO DAVIESS CO TOUR	43,610	0.012152%
X034	FAYETTE CO ATTORNEY OFF	271,042	0.075523%
X059	KENTON COUNTY ATTORNEY	161,945	0.045124%
X105	GEORGETOWN WATER & SEWER	442,501	0.123299%
X956	LOU FIREFIGHTERS PENS FUN	23,438	0.006531%
K081	MAYSVILLE UTILITY COMM	-	0.000000%
P033	ESTILL COUNTY EMS	-	0.000000%
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%
K956	CITY OF MEADOW VALE	-	0.000000%
L017	CALDWELL COUNTY EMS	-	0.000000%
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%
L070	KY WESTERN WATERLAND	-	0.000000%
M080	MARTIN CO HOUSING AUTH	-	0.000000%
V608	WALTON FIRE DIST/EMS	-	0.000000%
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%
W028	CRITTENDEN CO ATTORNEY	-	0.000000%
C037	CIRCUIT CLERKS	-	0.000000%
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%
L001	ADAIR CO AMBULANCE SER	-	0.000000%
L259	KY CRIME PREVENT COALITIO	-	0.000000%
V408	UNION EMERGENCY SERVICES	-	0.000000%
<b>Total</b>		<b>\$ 358,885,066</b>	<b>100.000000%</b>

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems Schedule B - Schedule Of Pension Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018

County Employees Retirement System (Non-Hazardous)

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

Table with columns: Employer Code, Employer Name, Net Pension Liability as June 30, 2018 (Discount Rate 6.25%, Low 1.00%, High 8.50%), Deferred Amounts (Share of Aggregate Plan, Gross Employer Contribution, Net Employer Contribution), Outstanding Balance of Deferred Outflows of Resources (Liability, Assumption Changes, Investment Experience, Other), and Recognition of Existing Deferred Outflows (2019, 2020, 2021, 2022, 2023, Thereafter).

The accompanying notes are an integral part of the schedules.







Kentucky Retirement Systems Schedule B - Schedule of Pension Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns: Employer Code, Employer Name, Net Pension Liability as of June 30, 2018, and various financial metrics for 2019, 2020, 2021, 2022, and 2023. The table includes a large diagonal watermark reading 'AUDIT COMMITTEE REPORT'.

The accompanying notes are an integral part of the schedules.





Kentucky Retirement Systems  
Schedule B - Schedule Of Pension Amounts By Employer  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns for Employer Code, Employer Name, Pension Expense (Discount Rate 6.25%, Discount Rate Less 1.00%, Discount Rate Plan 100%), Deferred Amounts from Changes in Proportionate Share of Plan Contributions, Outstanding Balance of Deferred Outflows of Resources, and Recognition of Existing Deferred Outflows (Inflows) of Resources for Years Plan Year Ending June 30.

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems Schedule B - Schedule Of Pension Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018 (Continued)

County Employees Retirement System (Non-Hazardous)

Table with columns for Employer Code, Employer Name, Net Pension Liability as of June 30, 2018, Pension Expense, and Outstanding Balance of Deferred Outflows of Resources. It lists various employers like BARREN CO PUBLIC LIBRARY, BELL CO PUBLIC LIBRARY, etc., with their respective financial data.

The accompanying notes are an integral part of the schedules.

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Kentucky Retirement Systems
Schedule B - Schedule Of Pension Amounts By Employer
As Of and For The Fiscal Year Ended June 30, 2018
(Continued)

County Employees Retirement System (Non-Hazardous)

Table with multiple columns: Employer Code, Employer Name, Pension System, Deferred Amounts From Changes In, Proportionate Share of Pension Contributions, Cross Employer Contributions, Net Pension Payments, Outstanding Balance of Deferred Outflows of Resources, Change in Proportionate & Proportionate Share of Plan Contributions, Outstanding Balance of Deferred Inflows of Resources, Change in Proportionate & Proportionate Share of Plan Contributions, and Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30.

The accompanying notes are an integral part of the schedules.

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### Kentucky Retirement Systems Schedule B - Schedule Of Pension Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018 (Continued)

#### County Employees Retirement System (Non-Hazardous)

Employer Code Employer Name	Net Pension Liability as of June 30, 2018			Deferred Amounts From Changes in Proportion & Differences Between Employer Share of Plan Contributions & Proportionate Share of Plan Contributions			Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30										
	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Employer Pension Expense	Net Employer Pension Expense	Liability	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflows of Resources	Liability	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflows of Resources	2019	2020	2021	2022	2023	Thereafter			
W115 WASHINGTON CO ATTORNEY	154,146	194,053	120,710	24,665	(124)	(24,341)	-	24,341	5,028	15,065	7,148	2,965	29,455	2,256	-	9,016	12,479	21,751	-	-	-	-	-	-	
W119 WELLS COUNTY ATTORNEY	290,981	315,960	196,541	40,166	1,051	41,217	-	41,217	8,186	24,528	11,671	5,987	49,772	3,674	-	14,698	811	10,165	8,601	1,378	(3,447)	(826)	-	-	
W120 WOODFORD COUNTY ATTORNEY	414,141	521,160	324,110	66,267	(717)	65,554	-	65,554	13,508	40,474	19,258	703	73,943	4,062	-	24,224	6,846	37,152	11,073	13,887	(5,846)	(2,237)	-	-	
X030 SPENSERBORO JAIL/REC CO TOUR	740,094	911,791	576,586	118,423	48,336	186,761	-	186,761	24,140	72,429	24,415	166,540	317,446	10,831	-	62,249	24,194	78,318	122,146	95,445	25,460	(3,971)	-	-	
X034 FAYETTE CO ATTORNEY OPE	4,599,581	5,790,396	3,601,836	735,081	(10,719)	525,262	-	525,262	150,025	449,513	213,884	-	811,422	67,328	-	269,035	208,673	545,016	243,906	121,188	(72,023)	(24,686)	-	-	
X039 KENDON COUNTY ATTORNEY	2,748,189	3,459,685	2,152,080	439,739	(77,531)	402,208	-	402,208	89,618	208,878	127,797	5,684	491,693	40,226	-	166,798	40,703	241,876	192,699	102,909	(30,840)	(14,751)	-	-	
X105 GEORGETOWN WATER & SEWER	7,509,285	9,453,412	5,800,447	1,201,563	31,022	1,233,485	-	1,233,485	244,932	733,876	160,187	138,474	1,466,669	109,920	-	439,228	49,534	501,682	632,564	345,970	(61,243)	(60,368)	-	-	
X056 LOU FREEMAN'S PENS FUN	397,758	500,736	311,480	63,645	466	64,111	-	64,111	12,974	38,873	18,499	2,251	72,594	5,822	-	23,265	-	2,956	32,043	12,447	15,408	(5,373)	(2,133)	-	
K081 MANSVILLE UTILITY COMM	-	-	-	(480,573)	(480,573)	-	-	(480,573)	-	-	-	-	-	-	-	-	-	-	1,122,281	(471,447)	(656,969)	(203,344)	-	-	
P033 ESTILL COUNTY EMS	-	-	-	(83,170)	(83,170)	-	-	(83,170)	-	-	-	-	-	-	-	-	-	-	21,951	21,951	-	-	-	-	
W118 WHITLEY COUNTY ATTORNEY	-	-	-	(26,964)	(26,964)	-	-	(26,964)	-	-	-	-	-	-	-	-	-	-	69,016	69,016	(33,217)	(26,342)	(9,257)	-	
7748 ACCESS TO JUSTICE PROGRAM	-	-	-	(73,657)	(73,657)	-	-	(73,657)	-	-	-	-	-	-	-	-	-	-	34,772	34,772	(31,739)	(3,393)	-	-	
K056 CITY OF MEADOW VALE	-	-	-	(525)	(525)	-	-	(525)	-	-	-	-	-	-	-	-	-	-	978	978	(598)	(325)	-	-	
L017 CADWELL COUNTY EAST	-	-	-	(230,266)	(230,266)	-	-	(230,266)	-	-	-	53	-	-	-	-	-	-	141,817	141,817	(103,068)	(21,844)	-	-	
L020 BALLARD CARLEISLE V. PBL	-	-	-	(9,941)	(9,941)	-	-	(9,941)	-	-	-	-	-	-	-	-	-	-	9,494	9,494	(6,994)	(2,500)	-	-	
L078 KY WESTERN WATERLANDS	-	-	-	(26,079)	(26,079)	-	-	(26,079)	-	-	-	-	-	-	-	-	-	-	18,050	18,050	(1,807)	(9,980)	-	-	
M080 MARTIN CO PRISON/AUTH	-	-	-	(19,435)	(19,435)	-	-	(19,435)	-	-	-	-	-	-	-	-	-	-	6,881	6,881	-	-	-	-	
W088 WALTON FIRE DISTEMS	-	-	-	(5,289)	(5,289)	-	-	(5,289)	-	-	-	4,145	4,145	-	-	-	-	-	23,148	23,148	(11,287)	(7,716)	-	-	
54571 I-65 SPT OF CORRECTIONS	-	-	-	(283)	(283)	-	-	(283)	-	-	-	-	-	-	-	-	-	-	219	219	(219)	-	-	-	
AC19 CAMPBELL CO FIRE DRT 1	-	-	-	(11,753)	(11,753)	-	-	(11,753)	-	-	-	-	-	-	-	-	-	-	51	51	(51)	-	-	-	
W028 CRITTENDEN CO ATTORNEY	-	-	-	(2,355)	(2,355)	-	-	(2,355)	-	-	-	-	-	-	-	-	-	-	388	388	(86)	-	-	-	
C017 CRICHTON CLERKS	-	-	-	280	280	-	-	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
D106 SIMPSONVILLE RURAL FIRE	-	-	-	(54)	(54)	-	-	(54)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L061 ANDER CO AMBULANCE SER	-	-	-	(4,729)	(4,729)	-	-	(4,729)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L259 KY CRIME PREVENT COM LTD	-	-	-	(2,756)	(2,756)	-	-	(2,756)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
V088 UNION EMERGENCY SERVICES	-	-	-	(15,294)	(15,294)	-	-	(15,294)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$6,090,304,793</b>	<b>\$7,667,062,049</b>	<b>\$4,749,257,476</b>	<b>\$71,511,755</b>	<b>\$</b>	<b>\$ 992,247</b>	<b>\$ 976,604,002</b>	<b>\$</b>	<b>\$ 476,548,002</b>	<b>\$158,648,709</b>	<b>\$ 595,199,042</b>	<b>\$ 284,201,664</b>	<b>\$ (10,761,231</b>	<b>\$ 1,478,812,340</b>	<b>\$ 89,149,211</b>	<b>\$</b>	<b>\$ 156,229,849</b>	<b>\$</b>	<b>98,532,067</b>	<b>\$ 443,911,127</b>	<b>\$ 492,634,828</b>	<b>\$ 245,441,661</b>	<b>\$ (70,586,105)</b>	<b>\$ (13,087,770)</b>	<b>\$</b>

The accompanying notes are an integral part of the schedules.

7.1

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**

**County Employees Retirement System (Hazardous)**

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

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
39932	JEFFERSON CO SHERIFF	\$ 1,525,338	1.233436%
39934	KENTON CO SHERIFF	340,139	0.275047%
39936	CAMPBELL CO SHERIFF	37,865	0.030619%
39938	FAYETTE CO SHERIFF	445,985	0.360637%
39940	DAVISS CO SHERIFF	434,510	0.351359%
39944	HARDIN COUNTY SHERIFF	258,987	0.209425%
39946	WARREN COUNTY SHERIFF	495,503	0.400679%
39948	BOONE COUNTY SHERIFF	1,928,196	1.559199%
39952	MADISON COUNTY SHERIFF	195,289	0.157917%
39962	BULLITT CO SHERIFF	352,419	0.284977%
A156	CITY OF ANCHORAGE	72,219	0.058399%
AB19	BELLEVUE/DAYTON FIRE	229,582	0.185647%
AC19	CAMPBELL CO FIRE DIST 1	101,223	0.081852%
AD19	SOUTHERN CAMPBELL F DIST	98,562	0.079700%
AS02	ALLEN CO AMBULANCE SVC	156,418	0.126484%
AS20	WOODFORD CO FIRE DISTRICT	46,997	0.038003%
B008	BURLINGTON FIRE PRO DIST	296,607	0.239845%
B015	CITY OF HILLVIEW	139,294	0.112637%
B045	CITY OF BELLEFONTE	36,522	0.029533%
B256	BUECHEL FIRE PROTECT DIST	162,858	0.131692%
B259	CITY OF LUDLOW	182,714	0.147748%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	509,140	0.411706%
B656	LOUISVILLE AIRPORT AUTHOR	455,619	0.368428%
B956	LAKE DREAMLAND FIRE DIST	33,665	0.027222%
C106	CITY OF SIMPSONVILLE	20,111	0.016263%
C156	FAIRDALE FIRE DISTRICT	184,419	0.149127%
C256	LOUISVILLE/JEFF CO METRO	34,286,463	27.725095%
C356	INDIAN HILLS POLICE DEPT	49,506	0.040032%
D024	CITY OF PEMBROKE	6,792	0.005493%
D071	CITY OF LEWISBURG	11,581	0.009365%
D098	CITY OF COAL RUN VILLAGE	30,186	0.024409%
D106	SIMPSONVILLE RURAL FIRE	66,492	0.053767%
G015	ZONETON FIRE PROT DIST	183,473	0.148362%
GS06	SHELBY CO SUB FIRE DIST	16,154	0.013063%
J002	CITY OF SCOTTSVILLE	78,640	0.063591%
J003	CITY OF LAWRENCEBURG	138,621	0.112093%
J007	CITY OF MIDDLESBORO	477,520	0.386138%
J024	CITY OF HOPKINSVILLE	1,980,543	1.601529%
J037	CITY OF FRANKFORT	1,866,072	1.508964%
J040	CITY OF LANCASTER	59,745	0.048312%
J059	KENTON COUNTY AIRPORT BD	1,855,356	1.500299%
J063	CITY OF LONDON	463,746	0.374999%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
J067	CITY OF WHITESBURG	57,916	0.046832%
J084	CITY OF HARRODSBURG	112,659	0.091100%
J090	CITY OF BARDSTOWN	411,309	0.332598%
J100	CITY OF SOMERSET	1,117,392	0.903558%
J113	CITY OF MORGANFIELD	36,280	0.029337%
J118	CITY OF CORBIN	398,219	0.322012%
J156	CITY OF JEFFERSONTOWN	914,050	0.739129%
J210	BOYD CO AMBULANCE SERVICE	421,934	0.341189%
J256	CITY OF ST MATTHEWS	446,358	0.360939%
J259	CITY OF PARK HILLS	67,284	0.054408%
J319	CITY OF ALEXANDRIA	206,834	0.167252%
J324	CITY OF OAK GROVE	152,018	0.122927%
J356	CITY OF WEST BUECHEL	122,585	0.099126%
J359	CITY OF FORT WRIGHT	278,275	0.225022%
J410	CANNONSBURG VOL FIRE DEPT	14,452	0.011686%
J419	CITY OF COLD SPRING	111,938	0.090516%
J456	CITY OF SHIVELY	780,572	0.631195%
J510	CITY OF CATLETTSBURG	110,776	0.089577%
J619	CITY OF FORT THOMAS	840,620	0.679751%
J719	CITY OF SOUTHGATE	4,509	0.003646%
J756	CITY OF PROSPECT	36,497	0.029513%
J819	CITY OF BELLEVUE	123,504	0.099869%
J859	CITY OF VILLA HILLS	66,105	0.053455%
J919	CITY OF DAYTON	118,132	0.095525%
J956	OKOLONA FIRE DISTRICT	458,692	0.370913%
J959	CITY OF INDEPENDENCE	418,553	0.338455%
K001	CITY OF COLUMBIA	130,678	0.105670%
K010	CITY OF ASHLAND	1,383,455	1.118705%
K011	CITY OF DANVILLE	597,570	0.483213%
K016	CITY OF MORGANTOWN	44,085	0.035649%
K018	CITY OF MURRAY	736,046	0.595189%
K019	CITY OF NEWPORT	1,256,388	1.015955%
K026	CITY OF MANCHESTER	86,032	0.069568%
K029	CITY OF BURKESVILLE	54,863	0.044364%
K034	LEX/FAYETTE URBAN CO GOVT	2,981,553	2.410976%
K041	CITY OF WILLIAMSTOWN	78,548	0.063516%
K043	CITY OF LEITCHFIELD	174,494	0.141101%
K049	CITY OF CYNTHIANA	319,230	0.258139%
K065	CITY OF BEATTYVILLE	43,089	0.034843%
K071	CITY OF RUSSELLVILLE	333,630	0.269784%
K078	CITY OF LEBANON	128,915	0.104245%
K079	CITY OF BENTON	76,208	0.061624%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems  
Schedule A - Schedule Of Employer Allocations  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)**

**County Employees Retirement System (Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
K091	CITY OF CARLISLE	55,505	0.044883%
K099	CITY OF STANTON	66,151	0.053491%
K103	CITY OF MOREHEAD	220,129	0.178003%
K105	CITY OF GEORGETOWN	1,254,254	1.014229%
K106	CITY OF SHELBYVILLE	533,079	0.431065%
K108	CITY OF TAYLORSVILLE	26,739	0.021622%
K111	CITY OF CADIZ	96,098	0.077708%
K114	CITY OF BOWLING GREEN	3,055,776	2.470995%
K115	CITY OF SPRINGFIELD	63,180	0.051089%
K120	CITY OF VERSAILLES	567,962	0.459272%
K256	JEFFERSONTOWN FIRE DIST	591,143	0.478017%
K315	MT WASHINGTON FIRE P DIST	197,627	0.159807%
K356	ST MATTHEWS FIRE DIST.	642,380	0.519448%
K414	CITY OF SMITHS GROVE	10,260	0.008296%
K419	ALEXANDRIA FIRE DISTRICT	211,305	0.170868%
K456	CAMP TAYLOR FIRE PRO DIST	73,695	0.059592%
K559	CITY OF TAYLOR MILL	225,377	0.182247%
K656	MCMAHAN FIRE PRO DIST 14	121,942	0.098606%
K659	CITY OF EDGEWOOD	399,486	0.323036%
K719	CENTRAL CAMPBELL CO FIRE	310,055	0.250720%
K759	LAKESIDE/CRESTVIEWHLS POL	176,266	0.142534%
K856	HIGHVIEW FIRE DISTRICT	148,981	0.120471%
K859	CITY OF FORT MITCHELL	402,326	0.325334%
L001	ADAIR CO AMBULANCE SER	111,243	0.089955%
L005	CITY OF GLASGOW	684,828	0.553773%
L009	CITY OF PARIS	269,372	0.217823%
L015	CITY OF MT WASHINGTON	270,791	0.218970%
L025	CITY OF WINCHESTER	1,105,691	0.894096%
L031	EDMONSON CO AMBULANCE DIS	60,819	0.049180%
L035	CITY OF FLEMINGSBURG	47,627	0.038513%
L039	CITY OF WARSAW	10,609	0.008579%
L044	GREEN CO AMBULANCE SVC	60,085	0.048587%
L050	CITY OF MUNFORDVILLE	22,937	0.018548%
L052	CITY OF EMINENCE	65,672	0.053104%
L057	CITY OF NICHOLASVILLE	1,232,860	0.996929%
L061	CITY OF BARBOURVILLE	61,272	0.049547%
L072	CITY OF EDDYVILLE	52,097	0.042127%
L073	CITY OF PADUCAH	1,964,844	1.588834%
L077	CITY OF SALYERSVILLE	36,878	0.029820%
L086	CITY OF TOMPKINSVILLE	96,279	0.077854%
L090	CITY OF NEW HAVEN	10,506	0.008496%
L107	CITY OF FRANKLIN	237,622	0.192149%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
L108	SPENCER CO FIRE DIST	24,475	0.019792%
L110	CITY OF ELKTON	23,513	0.019014%
L159	ELSMERE FIRE PROTECTION	142,307	0.115074%
L356	EASTWOOD FIRE PROT DIST	194,062	0.156925%
L456	HARRODS CREEK FIRE DIST	433,925	0.350885%
L556	LYNDON FIRE PROTECT DIST	373,969	0.302403%
L656	FERN CREEK FIRE PROT DIST	236,333	0.191107%
L756	PLEASURE RIDGE PARK FIRE	530,428	0.428921%
L956	WORTHINGTON FIRE DEPT	480,833	0.388817%
M014	CITY OF HARDINSBURG	35,055	0.028346%
M015	BULLITT CO FISCAL COURT	149,809	0.121141%
M042	CITY OF MAYFIELD	676,933	0.547389%
M054	CITY OF DAWSON SPRINGS	49,466	0.040000%
M059	KENTON COUNTY FISCAL CT	682,582	0.551957%
M069	CITY OF STANFORD	74,137	0.059950%
M076	CITY OF RICHMOND	1,295,050	1.047217%
M081	CITY OF MAYSVILLE	403,474	0.326262%
M085	CITY OF EDMONTON	47,836	0.038682%
M096	CITY OF FALMOUTH	5,350	0.004326%
M109	CITY OF CAMPBELLSVILLE	298,499	0.241376%
M110	CITY OF GUTHRIE	12,233	0.009892%
M118	WHITLEY CO FISCAL COURT	24,563	0.019863%
M315	CITY OF PIONEER VILLAGE	49,142	0.039738%
M356	MIDDLETOWN FIRE PROT DIST	427,379	0.345592%
N008	CITY OF FLORENCE	1,995,161	1.613350%
N011	CITY OF PERRYVILLE	6,400	0.005176%
N012	CITY OF BROOKSVILLE	14,942	0.012082%
N050	CITY OF HORSE CAVE	11,333	0.009164%
N051	CITY OF HENDERSON	1,385,312	1.120206%
N054	CITY OF MADISONVILLE	1,298,031	1.049628%
N076	MADISON CO EMS	550,480	0.445135%
N087	CITY OF MT STERLING	250,214	0.202331%
N088	MORGAN CO AMBULANCE SERV	47,395	0.038325%
N093	CITY OF LAGRANGE	171,500	0.138680%
N094	CITY OF OWENTON	27,305	0.022080%
N099	CITY OF CLAY CITY	7,325	0.005923%
N100	CITY OF BURNSIDE	28,176	0.022784%
N104	CITY OF JAMESTOWN	28,004	0.022645%
P007	CITY OF PINEVILLE	68,812	0.055643%
P015	CITY OF LEBANON JUNCTION	29,268	0.023667%
P033	ESTILL COUNTY EMS	144,481	0.116831%
P041	CITY OF DRY RIDGE	130,282	0.105350%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems  
Schedule A - Schedule Of Employer Allocations  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)**

**County Employees Retirement System (Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
P043	CITY OF CLARKSON	8,077	0.006532%
P079	CITY OF CALVERT CITY	95,957	0.077594%
P093	SOUTH OLDHAM FIRE DEPT	158,252	0.127967%
P116	CITY OF MONTICELLO	115,745	0.093595%
P117	CITY OF CLAY	12,499	0.010107%
R015	CITY OF SHEPHERDSVILLE	657,772	0.531895%
R017	CITY OF PRINCETON	156,327	0.126411%
R045	CITY OF RUSSELL	198,264	0.160322%
R057	CITY OF WILMORE	99,800	0.080702%
R104	CITY OF RUSSELL SPRINGS	104,578	0.084565%
R105	CITY OF STAMPING GROUND	11,117	0.008990%
TS59	INDEPENDENCE FIRE DIST	558,240	0.451410%
V001	ADAIR COUNTY FISCAL COURT	103,892	0.084010%
V002	ALLEN COUNTY FISCAL COURT	71,902	0.058142%
V003	ANDERSON CO FISCAL COURT	122,474	0.099037%
V005	BARREN CO FISCAL CT	343,475	0.277744%
V007	BELL CO FISCAL CT	61,447	0.049688%
V008	BOONE CO FISCAL CT	537,830	0.434906%
V009	BOURBON CO FISCAL COURT	77,738	0.062862%
V011	BOYLE COUNTY FISCAL COURT	362,080	0.292789%
V012	BRACKEN CO FISCAL COURT	35,517	0.028720%
V013	BREATHITT CO FISCAL COURT	10,259	0.008296%
V014	BRECKINRIDGE CO FISCAL CT	61,749	0.049932%
V017	CALDWELL CO FISCAL COURT	93,074	0.075263%
V019	CAMPBELL CO FISCAL CT	448,655	0.362796%
V023	CASEY CO FISCAL COURT	48,529	0.039242%
V025	CLARK COUNTY FISCAL COURT	386,672	0.312675%
V030	DAVIESS CO FISCAL COURT	807,045	0.652602%
V032	ELLIOTT CO FISCAL CT	3,071	0.002484%
V035	FLEMING CO FISCAL COURT	64,002	0.051754%
V037	FRANKLIN CO FISCAL COURT	909,532	0.735476%
V041	GRANT COUNTY FISCAL COURT	139,709	0.112973%
V043	GRAYSON CO FISCAL COURT	502,497	0.406334%
V047	HARDIN CO FISCAL COURT	916,462	0.741080%
V049	HARRISON CO FISCAL COURT	111,269	0.089976%
V052	HENRY CO FISCAL COURT	71,826	0.058080%
V054	HOPKINS CO FISCAL COURT	359,227	0.290482%
V057	JESSAMINE CO FISCAL COURT	616,804	0.498767%
V060	KNOTT CO FISCAL CT	49,494	0.040022%
V062	LARUE CO FISCAL COURT	47,631	0.038516%
V063	LAUREL COUNTY FISCAL COUR	94,546	0.076453%
V067	LETCHER CO FISCAL COURT	103,155	0.083414%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems**  
**Schedule A - Schedule Of Employer Allocations**  
**As Of and For The Fiscal Year Ended June 30, 2018**  
**(Continued)**

**County Employees Retirement System (Hazardous)**

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V070	LIVINGSTON CO FISCAL CT	61,751	0.049934%
V072	LYON COUNTY FISCAL COURT	51,216	0.041415%
V073	MCCRACKEN CO FISCAL COURT	941,592	0.761401%
V076	MADISON CO FISCAL COURT	191,211	0.154619%
V078	MARION CO FISCAL COURT	80,599	0.065175%
V079	MARSHALL CO FISCAL COURT	475,155	0.384225%
V081	MASON CO FIS CT	120,441	0.097392%
V083	MENIFEE CO FISCAL COURT	46,224	0.037378%
V087	MONTGOMERY CO FISCAL CT	159,084	0.128641%
V088	MORGAN CO FISCAL CT	33,417	0.027022%
V090	NELSON CO FISCAL CT	286,314	0.231522%
V093	OLDHAM CO FISCAL COURT	806,933	0.652511%
V094	OWEN COUNTY FISCAL COURT	38,517	0.031146%
V096	PENDLETON CO FISCAL COURT	87,073	0.070410%
V100	PULASKI CO FISCAL CT	592,733	0.479302%
V103	ROWAN CO FISCAL COURT	183,888	0.148698%
V105	SCOTT CO FISCAL CT	1,446,971	1.170066%
V106	SHELBY CO FISCAL COURT	760,749	0.615166%
V107	SIMPSON CO FISCAL COURT	129,716	0.104893%
V108	SPENCER CO TREASURER	205,182	0.165917%
V109	TAYLOR COUNTY FISCAL COUR	92,587	0.074869%
V112	TRIMBLE CO FISCAL COURT	17,582	0.014217%
V113	UNION COUNTY FISCAL COURT	44,140	0.035693%
V115	WASHINGTON CO FIS COURT	76,131	0.061562%
V119	CITY OF HIGHLAND HEIGHTS	153,576	0.124186%
V120	WOODFORD CO FISCAL COURT	179,932	0.145499%
V159	CITY OF ERLANGER	931,573	0.753299%
V171	CITY OF ADAIRVILLE	9,711	0.007853%
V196	CITY OF BUTLER	10,303	0.008331%
V197	CITY OF HAZARD	13,040	0.010544%
V205	BARREN/METCALFE CO AMB SR	307,717	0.248830%
V298	CITY OF PIKEVILLE	338,581	0.273787%
V330	CITY OF OWENSBORO	2,329,510	1.883714%
V347	CITY OF RADCLIFF	713,546	0.576995%
V359	CITY OF ELSMERE	143,649	0.116159%
V408	UNION EMERGENCY SERVICES	370,359	0.299484%
V447	CITY OF ELIZABETHTOWN	1,212,899	0.980788%
V608	WALTON FIRE DIST/EMS	326,972	0.264400%
V647	CITY OF VINE GROVE	35,548	0.028745%
V708	HEBRON FIRE PROTECTION DI	571,456	0.462097%
V808	POINT PLEASANT FIRE DIST	175,589	0.141987%
V919	CITY OF WILDER	293,065	0.236981%

The accompanying notes are an integral part of the schedules.

**Kentucky Retirement Systems  
Schedule A - Schedule Of Employer Allocations  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)**

**County Employees Retirement System (Hazardous)**

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
V959	CITY OF COVINGTON	3,600,521	2.911493%
B048	CITY OF HARLAN	-	0.000000%
K319	CITY OF SILVER GROVE	-	0.000000%
J154	CITY OF EARLINGTON	-	0.000000%
K956	CITY OF MEADOW VALE	-	0.000000%
N009	CITY OF MILLERSBURG	-	0.000000%
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%
AJ00	SOMERSET POLICE & FIRE	-	0.000000%
K200	CITY OF FERGUSON	-	0.000000%
M113	CITY OF STURGIS	-	0.000000%
N071	CITY OF AUBURN	-	0.000000%
R036	CITY OF PRESTONSBURG	-	0.000000%
<b>Total</b>		<u>\$ 123,665,780</u>	<u>100.000000%</u>

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The accompanying notes are an integral part of the schedules.



Kentucky Retirement Systems
Schedule B - Schedule Of Pension Amounts by Employer
As Of and For The Fiscal Year Ended June 30, 2018

County Employees Retirement System (Hazardous)

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

Table with columns: Participating Employer Code, Employer Name, Net Pension Liability as of June 30, 2018, Pension Expenses (Deferred Amounts, Pension Expense), Outstanding Balance of Deferred Outflows of Resources, Change in Pension Expense and Deferred Outflows of Resources, and Recognition of Deferred Outflows (Inflows) of Resources for Reporting Period Ending June 30, 2018. Rows list various Kentucky counties and their pension liabilities and expenses.

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems Schedule B - Schedule Of Pension Amounts by Employer As Of and For The Fiscal Year Ended June 30, 2018 (Continued) County Employees Retirement System (Hazardous)

Table with 25 columns: Participant Employer Code, Employer Name, Net Pension Expense (2019, 2018), Proportionate Share of Aggregate Pension Expense, Deferred Amounts (Proprietary, Non-Proprietary), Change in Employer Contribution, Change in Employer Share of Aggregate Pension Expense, Change in Employer Net Pension Expense, Outstanding Balance of Deferred Outflow of Resources (Liability, Assumption, Investment), Change in Outstanding Balance of Deferred Outflow of Resources (Liability, Assumption, Investment), Recognition of Existing Deferred Outflow of Resources for Future Plan Years Ending June 30.

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems Schedule B - Schedule of Pension Amounts by Employer As of and For The Fiscal Year Ended June 30, 2018 (Continued)

County Employees Retirement System (Hazardous)

Table with columns: Participating Employer Code, Employer Name, Plan Name, Net Pension Liability as of June 30, 2018, Pension Expense, Outstanding Balance of Deferred Outflows of Resources, Change in Pension Expense & Deferred Outflows of Resources, and Recognition of Distinct Deferred Outflow (Inflow) of Resources for Future Plan Years Ending June 30. Rows include various employers like CITY OF BOONE, CITY OF CLARKSON, etc.

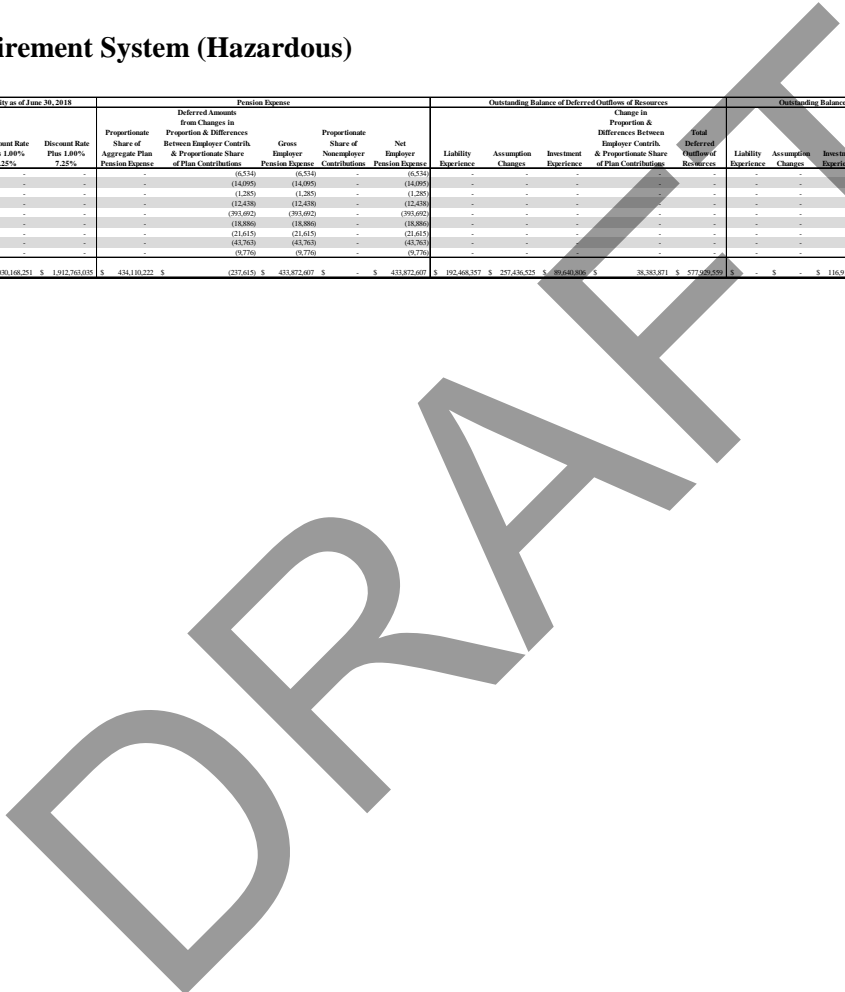
The accompanying notes are an integral part of the schedules.

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**Kentucky Retirement Systems  
Schedule B - Schedule Of Pension Amounts by Employer  
As Of and For The Fiscal Year Ended June 30, 2018  
(Continued)**

**County Employees Retirement System (Hazardous)**

Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflow (Inflow) of Resources for Future Plan Years Ending June 30													
Participating Employer Code	Employer Name	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Differences Between Employer Contributions & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Differences Between Employer Contributions & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter	
						Proportionate Share of Employer Contributions	Proportionate Share of Nonemployer Contributions							Experience	Changes					Experience	Changes								
154	CITY OF BURLINGTON	-	-	-	-	(6,534)	(6,534)	-	(6,534)	-	-	-	-	-	-	5,750	-	-	-	-	-	-	-	-	-	-	-	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	(14,095)	(14,095)	-	(14,095)	-	-	-	-	-	-	12,404	-	-	-	-	-	-	-	-	-	-	-	-	-
N009	CITY OF MILLERSBURG	-	-	-	-	(1,285)	(1,285)	-	(1,285)	-	-	-	-	-	-	1,111	-	-	-	-	-	-	-	-	-	-	-	-	-
W077	MADISON CO JUDICIAL COURT	-	-	-	-	(12,438)	(12,438)	-	(12,438)	-	-	-	-	-	-	10,905	-	-	-	-	-	-	-	-	-	-	-	-	-
A400	SOMERSET POLICE & FIRE	-	-	-	-	(93,602)	(93,602)	-	(93,602)	-	-	-	-	-	-	271,908	-	-	-	-	-	-	-	-	-	-	-	-	-
K280	CITY OF FERGUSON	-	-	-	-	(18,886)	(18,886)	-	(18,886)	-	-	-	-	-	-	15,128	-	-	-	-	-	-	-	-	-	-	-	-	-
M113	CITY OF STURGIS	-	-	-	-	(21,615)	(21,615)	-	(21,615)	-	-	-	-	-	-	26,441	-	-	-	-	-	-	-	-	-	-	-	-	-
N071	CITY OF AUBURN	-	-	-	-	(43,763)	(43,763)	-	(43,763)	-	-	-	-	-	-	22,852	-	-	-	-	-	-	-	-	-	-	-	-	-
R016	CITY OF PRESTONSBURG	-	-	-	-	(6,776)	(6,776)	-	(6,776)	-	-	-	-	-	-	5,603	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		\$ 2,418,456,071	\$ 2,038,168,251	\$ 1,912,763,035	\$ 434,110,222	\$ 277,619	\$ 433,872,607	\$ -	\$ 433,872,607	\$ 102,468,357	\$ 257,436,925	\$ 10,640,006	\$ 28,383,071	\$ 271,989,999	\$ -	\$ -	\$ 116,919,884	\$ 79,842,719	\$ 156,762,559	\$ 30,726,062	\$ 141,901,000	\$ (10,579,614)	\$ (10,921,089)	\$ -	\$ -	\$ -	\$ -	\$ -	



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The accompanying notes are an integral part of the schedules.

**NOTES TO SCHEDULES**

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**Kentucky Retirement Systems**  
**Notes to Schedules**  
**June 30, 2018**

**Note 1 - Organization**

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

The Board, as of November 29, 2018, was comprised of David L. Harris, Chair, Governor Appointee; Keith Percy, Vice Chair, elected by SPRS; W. Joe Brothers, Governor Appointee; John E. Chilton, Governor Appointee; William S. Cook, Governor Appointee; Kelly downward, Governor Appointee; John R. Farris, Governor Appointee; J.T. Fulkerson, Governor Appointee; David M. Gallagher, Governor Appointee; Matthew Monteiro, Governor Appointee; Neil P. Ramsey, Governor Appointee; Thomas B. Stephens, Personnel Secretary Ex-Officio; Raymond Campbell Connell, elected by KERS; Sherry Lynn Kremer, elected by KERS; Betty Pendergrass, elected by CERS; Jerry W. Powell, elected by CERS; David Rich elected by CERS.

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

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

**Note 2 - Relationship to Combining Financial Statements**

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in plan net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by GASB Statements No. 67 and 68. The net pension liability at June 30, 2018, is reported in the Notes to Combining Financial Statements and Required Supplementary Information. The KRS' CAFR can be found on the KRS website at [www.kyret.ky.gov](http://www.kyret.ky.gov).

**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 3 - Summary of Significant Accounting Policies**

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

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2018 and includes the following for each individual employer:

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

The employer allocation percentage has been rounded to six decimal places.

The components of the net pension liability of KERS and CERS for participating employers as of June 30, 2018, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	KERS Non-Hazardous	KERS Hazardous	CERS Non-Hazardous	CERS Hazardous
Total Pension Liability	\$ 15,608,221	\$ 1,150,610	\$ 13,109,268	\$ 4,766,794
Fiduciary Net Position	2,004,446	645,485	7,018,963	2,348,337
Net Pension Liability	<u>\$ 13,603,775</u>	<u>\$ 505,125</u>	<u>\$ 6,090,305</u>	<u>\$ 2,418,457</u>

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

For financial reporting, the actuarial valuation as of June 30, 2018, was performed by Gabriel Roeder Smith (GRS). The total pension liability, net pension liability, and sensitivity information as of June 30, 2018 were based on an actuarial valuation date of June 30, 2017. The total pension liability was rolled-forward from the valuation date (June 30, 2017) to the plan's fiscal year ending June 30, 2018, using generally accepted actuarial principles.

There have been no changes in actuarial assumptions since June 30, 2017. The actuarial assumptions are:

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



**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 3 - Summary of Significant Accounting Policies (Continued)**

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

However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. Benefits paid to the spouses of deceased members have been increased from 25% of the member's final rate of pay to 75% of the member's average pay. If the member does not have a surviving spouse, benefits paid to surviving dependent children have been increased from 10 % of the member's final pay rate to 50% of average pay for one child, 65% of average pay for two children, or 75% of average pay for three children. The Total Pension Liability as of June 30, 2018 is determined using these updated benefit provisions.

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

Long-Term Expected Rate of Return

The long-term expected rate of return was determined by using a building-block method in which best-estimate ranges of expected future real rate of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class are summarized in the tables below.

**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 3 - Summary of Significant Accounting Policies (Continued)**

Long-Term Expected Rate of Return (Continued)

<b>KERS</b>		
<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
<b>US Equity</b>	<b>17.50%</b>	
US Large Cap	8.50%	4.50%
US Mid Cap	5.00%	4.50%
US Small Cap	4.00%	5.50%
<b>Non US Equity</b>	<b>17.50%</b>	
International Developed	12.50%	6.50%
Emerging Markets	5.00%	7.25%
Global Bonds	10.00%	3.00%
<b>Credit Fixed</b>	<b>17.00%</b>	
Global IG Credit	10.00%	3.75%
High Yield	3.00%	5.50%
EMD	4.00%	6.00%
Private Equity	10.00%	6.50%
Real Estate	5.00%	7.00%
Absolute Return	10.00%	5.00%
Real Return	10.00%	5.00%
Cash	3.00%	1.50%
<b>Total</b>	<b>100.00%</b>	<b>5.13%</b>

**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 3 - Summary of Significant Accounting Policies (Continued)**

Long-Term Expected Rate of Return (Continued)

<b>CERS - CERS Haz - KERS Haz</b>		
<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
<b>US Equity</b>	<b>17.50%</b>	
US Large Cap	5.00%	4.50%
US Mid Cap	6.00%	4.50%
US Small Cap	6.50%	5.50%
<b>Non US Equity</b>	<b>17.50%</b>	
International Developed	12.50%	6.50%
Emerging Markets	5.00%	7.25%
Global Bonds	4.00%	3.00%
<b>Credit Fixed</b>	<b>24.00%</b>	
Global IG Credit	2.00%	3.75%
High Yield	7.00%	5.50%
EMD	5.00%	6.00%
Illiquid Private	10.00%	8.50%
Private Equity	10.00%	6.50%
Real Estate	5.00%	9.00%
Absolute Return	10.00%	5.00%
Real Return	10.00%	7.00%
Cash	2.00%	1.50%
<b>Total</b>	<b>100.00%</b>	<b>6.09%</b>

Discount Rate

The projection of cash flows used to determine the discount rate of 5.25% for the KERS Non-hazardous, and 6.25% for KERS Hazardous, CERS Non-hazardous, and CERS Hazardous assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 25 years (closed) amortization period of the unfunded actuarial accrued liability. The discount rate determination does not use a municipal bond rate. The target asset allocation and best estimates of arithmetic nominal rates of return for each major asset class are summarized in the CAFR.

**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 3 - Summary of Significant Accounting Policies (Continued)**

Basis of Accounting

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

Use of Estimates in Preparation of the Schedules

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

**Note 4 - Reconciliation of Employer Contributions**

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Fiduciary Net Position as of June 30, 2018, are presented below (\$ in thousands):

	<u>KERS Non-hazardous</u>	<u>KERS Hazardous</u>	<u>CERS Non-hazardous</u>	<u>CERS Hazardous</u>
Per Schedule A	\$ 627,090	\$ 35,646	\$ 358,885	\$ 123,666
Retired Reemployed	13,902	1,256	5,874	1,910
Other Employer Cont.	(27,598)	(2,316)	(825)	619
Accruals	(740)	20	8,144	3,521
Interest	25	8	87	42
Write-offs/Refunds	(428)	8	(19)	6
Employer Pay Credit	(10,720)	(3,483)	(21,184)	(6,937)
Sick Leave	12,447	1,651	4,470	2,126
Outstanding Checks	79		41	
KRS	5,392			
KTRS	539			
Total	<u>619,988</u>	<u>32,790</u>	<u>355,473</u>	<u>124,953</u>
Employer Contributions on the Statement of Changes in Fiduciary Net Position	<u>\$ 619,988</u>	<u>\$ 32,790</u>	<u>\$ 355,473</u>	<u>\$ 124,953</u>

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

**Kentucky Retirement Systems**  
**Notes To Schedules**  
**June 30, 2018**  
**(Continued)**

**Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contributions for Fiscal Year 2018**

The following actuarial methods and assumptions were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2018:

Valuation Date	June 30, 2016
Experience Study	July 1, 2008 - June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay
Remaining Amortization Period	27 years, Closed
Payroll Growth Rate	4.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	3.25%
Salary Increase	4.00% average
Investment Rate of Return	7.50% for CERS Non-hazardous, CERS Hazardous, and KERS Hazardous, 6.75% for KERS Non-hazardous

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

**Note 6 - Deferred Inflows and Outflows of Resources**

The deferred inflows and outflows of resources, and pension expense columns included in the Schedule of Pension Amounts by Employer include only certain categories of deferred inflows of resources and deferred outflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred inflows/outflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net pension liability as of June 30, 2018, is based on the June 30, 2017, actuarial valuation rolled forward. Deferred inflows and outflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

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

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MIKE HARMON  
AUDITOR OF PUBLIC ACCOUNTS

Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of Financial  
Statements Performed In Accordance With *Government Auditing Standards*

7.1

Independent Auditor's Report

Board of Trustees  
Kentucky Retirement Systems  
Frankfort, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations of the Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Pension Fund and County Employees Retirement System (CERS) Pension Fund as of and for the year ended June 30, 2018, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the KERS and CERS Pension Funds as of and for the year ended June 30, 2018, and the related notes to the schedules and have issued our report thereon dated May 2, 2019.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the schedules, we considered the KRS' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedules, but not for the purpose of expressing an opinion on the effectiveness of the KRS' internal control. Accordingly, we do not express an opinion on the effectiveness of the KRS' internal control.

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

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Board of Trustees  
Kentucky Retirement Systems

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

***Compliance and Other Matters***

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

***Purpose of this Report***

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

Respectfully Submitted,

Mike Harmon  
Auditor of Public Accounts

May 2, 2019

# Kentucky Employees Retirement System

GASB Statements No. 68 Accounting and Financial  
Reporting for Pensions as of June 30, 2018

DRAFT





March 15, 2019

Board of Trustees  
Kentucky Retirement Systems  
Perimeter Park West  
1260 Louisville Road  
Frankfort, KY 40601

7.1

**Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2018**

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2018 and June 30, 2019. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement Nos. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement Nos. 67 and 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than KRS only in its entirety and only with the permission of KRS.

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the measurement period ending June 30, 2018, using generally accepted actuarial principles.

There have been no changes in actuarial assumptions since June 30, 2017. However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. Benefits paid to the spouses of deceased members have been increased from 25% of the member's final rate of pay to 75% of the member's average pay. If the member does not have a surviving spouse, benefits paid to surviving dependent children have been increased from 10% of the member's final pay rate to 50% of average pay for one child, 65% of average pay for two children, or 75% of average pay for three children. The Total Pension liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 67 and No. 68.

Members of the Board  
March 15, 2019  
Page 2

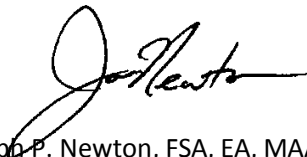
This report provides the Collective Pension Amounts under GASB Statement No. 68 which will be allocated to employers participating in the KERS Non-Hazardous and Hazardous Retirement Systems. The proportionate share of the Collective Pension Amounts for employers that participate in these cost-sharing multiple employer systems maintained by KRS are provided in an appendix to this report.

This report is based upon information furnished by KRS, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System.

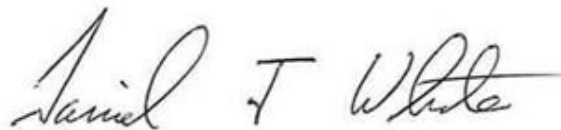
This report complements the GASB 67 accounting valuation report as of June 30, 2018, which was provided to KRS for plan accounting purposes, and the June 30, 2017 actuarial valuation which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2018. Please see the GASB 67 accounting valuation report as of June 30, 2018 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Mr. Newton and Mr. White are Enrolled Actuaries. All three of the undersigned are independent actuaries and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

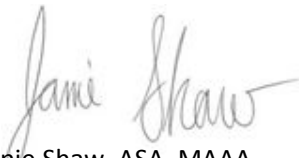
Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



Joseph P. Newton, FSA, EA, MAAA  
Senior Consultant



Daniel J. White, FSA, EA, MAAA  
Senior Consultant



Janie Shaw, ASA, MAAA  
Consultant



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## SECTION 1

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### DISCUSSION

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## Discussion

### Accounting Standards

For pension plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 68 establishes standards of financial reporting for employers whose employees participate in a pension plan.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. Participating employers will be responsible for preparing and disclosing that information to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2018 Comprehensive Annual Financial Report.

### Measurement of the Net Pension Liability

The net pension liability is the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets in the actuarial valuations based on the Board's adopted assumptions and methods).

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the measurement period ending June 30, 2018, using generally accepted actuarial principles. There have been no changes in actuarial assumptions since June 30, 2017. However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. Benefits paid to the spouses of deceased members have been increased from 25% of the member's final rate of pay to 75% of the member's average pay. If the member does not have a surviving spouse, benefits paid to surviving dependent children have been increased from 10% of the member's final pay rate to 50% of average pay for one child, 65% of average pay for two children, or 75% of average pay for three children. The Total Pension liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 67 and No. 68.

Single discount rates of 5.25% for the Non-Hazardous and 6.25% for the Hazardous System were used to measure the total pension liability as of June 30, 2018. This single discount rate was based on the expected rate of return on pension plan investments for each system. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the pension plan's fiduciary net position and future contributions were projected to be sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each system. The projection of cash flows used to determine the single discount rate assumes that the State contributes the actuarially determined contribution rate in all future years.

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

## Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in KERS Non-Hazardous and Hazardous Retirement Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' actual contributions for the fiscal year ending June 30, 2018. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

During FY 2018, the State made appropriations from the general fund to the KERS Non-Hazardous and Hazardous Systems. Based on our interpretation of GASB 68, these are classified as nonemployer contributions but are not considered to be a Special Funding Situation because the amount of the appropriations is not dependent or tied to the actuarially determined contributions for these systems.

Since the participating employers' proportionate share of the net pension liability and pension expense is based on each employer's actual contributions during the measurement period, the nonemployer contributions will also be allocated in proportion to the employer contributions. As discussed with KRS and KRS' external auditors, the pension expense presented in these calculations is net of applicable nonemployer contributions made during the measurement period. As a result, the participating employers will not be required to separately disclose revenue attributable to these nonemployer contributions in their financial statements.

## Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of June 30, 2017:

Membership Status	Non-Hazardous	Hazardous
	(1)	(2)
Inactive plan members currently receiving benefits:	44,916	4,093
Inactive plan members entitled to but no yet receiving benefits:	49,658	5,298
Active plan members:	37,234	4,047
Total plan members:	131,808	13,438

## Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 33 of GASB Statement No. 68, *differences between expected and actual experience and changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees

that are provided with pensions through the pension plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2018 measurement period, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2018 measurement period.

<b>Development of the Average Expected Remaining Service Life</b>	<b><u>Non-Hazardous</u></b>	<b><u>Hazardous</u></b>
	(1)	(2)
Total expected remaining service lives of all employees (years):	357,639	41,316
Total plan members:	131,808	13,438
Average expected remaining service life (years):	2.71	3.07

Additionally, differences between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the pension expense as a level dollar amount over the closed period identified above.

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## SECTION 2

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### ACCOUNTING EXHIBITS

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## Exhibit 1

### Schedule of the Employers' Net Pension Liability as of June 30, 2018 (\$ in thousands)

7.1

System (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll <sup>1</sup> (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous System	\$ 15,608,221	\$ 2,004,446	\$ 13,603,775	12.84%	\$ 1,509,955	900.94%
KERS Hazardous System	\$ 1,150,610	\$ 645,485	\$ 505,125	56.10%	\$ 152,936	330.29%

Note:

<sup>1</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer contribution information.

## Exhibit 2

### Schedule of Changes in the Employers' Net Pension Liability (\$ in thousands)

Change in the Net Pension Liability (1)	Measurement Period Ending June 30, 2018	
	KERS Non-Hazardous (2)	KERS Hazardous (3)
<b>Total pension liability</b>		
Service Cost	\$ 195,681	\$ 28,641
Interest	785,123	66,536
Benefit Changes	9,624	705
Difference between actual and expected experience	153,565	24,215
Assumption Changes	0	0
Benefit Payments	(980,978)	(68,117)
<b>Net Change in Total Pension Liability</b>	<b>\$ 163,015</b>	<b>\$ 51,980</b>
<b>Total Pension Liability - Beginning</b>	<b>15,445,206</b>	<b>1,098,630</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 15,608,221</b>	<b>\$ 1,150,610</b>
<b>Plan Fiduciary Net Position<sup>1</sup></b>		
Contributions - Employer	\$ 689,143	\$ 43,661
Contributions - Member <sup>2</sup>	104,972	17,891
Refunds of contributions to members	(13,603)	(2,501)
Retirement benefits	(967,375)	(65,616)
Net Investment Income <sup>2</sup>	144,881	51,467
Administrative Expense	(10,692)	(975)
Other <sup>4</sup>	301	33
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ (52,373)</b>	<b>\$ 43,960</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>2,056,870</b>	<b>601,529</b>
Prior Year Adjustment	(51)	(4)
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 2,004,446</b>	<b>\$ 645,485</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>13,603,775</b>	<b>505,125</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>12.84%</b>	<b>56.10%</b>
<b>Covered Payroll<sup>3</sup></b>	<b>\$ 1,509,955</b>	<b>\$ 152,936</b>
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>900.94%</b>	<b>330.29%</b>

Notes:

<sup>1</sup> Does not include 401(h) assets for fiscal year 2018<sup>2</sup> Does not include 401(h) contributions and investment income on 401(h) contributions for fiscal year 2018<sup>3</sup> Based on derived compensation using the provided employer contributions information for fiscal year 2018<sup>4</sup> Northern Trust Settlement

## Exhibit 3

### Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2018 (\$ in thousands)

System (1)	Actuarially Determined Contribution <sup>1</sup> (2)	Total Employer Contributions <sup>2</sup> (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll <sup>3</sup> (5)	Actual Contributions as a Percentage of Covered Payroll (6)
KERS Non-Hazardous System	\$ 633,879	\$ 689,143	\$ (55,264)	\$ 1,509,955	45.64%
KERS Hazardous System	\$ 31,321	\$ 43,661	\$ (12,340)	\$ 152,936	28.55%

Note:

<sup>1</sup> Actuarially determined contribution rate for fiscal year ending 2018 is based on the contribution rate calculated with the June 30, 2016 actuarial valuation.

<sup>2</sup> Employer contributions for the non-hazardous and hazardous Systems include \$67,574,300 and \$10,000,000 in appropriations from the State, respectively.

<sup>3</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer contribution information.

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## Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2018 that are documented in the schedule on the previous pages are calculated as of June 30, 2016. Based on the June 30, 2016 actuarial valuation report (produced by the prior actuary), the actuarial methods and assumptions used to calculate these contribution rates are below:

Item	KERS Non-Hazardous	KERS Hazardous
Determined by the Actuarial Valuation as of:	June 30, 2016	June 30, 2016
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	27 Years, Closed	27 Years, Closed
Investment Return:	6.75%	7.50%
Inflation:	3.25%	3.25%
Salary Increases:	4.00%, average	4.00%, average
Mortality:	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)

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**Exhibit 4**  
**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**  
**(\$ in thousands)**

System	1.00% Decrease (4.25% for Non-Hazardous) (5.25% for Hazardous)	Current Discount Rate (5.25% for Non-Hazardous) (6.25% for Hazardous)	1.00% Increase (6.25% for Non-Hazardous) (7.25% for Hazardous)
(1)	(2)	(3)	(4)
KERS Non-Hazardous System	\$ 15,497,813	\$ 13,603,775	\$ 12,026,279
KERS Hazardous System	\$ 646,326	\$ 505,125	\$ 387,876

**7.1**



## Exhibit 5

### Components of Aggregate Pension Expense (Measurement Date of June 30, 2018)

Component (1)	KERS Non-Hazardous (2)	KERS Hazardous (3)
1. Total service cost:	\$ 195,681,332	\$ 28,641,412
2. Interest on total pension liability:	785,122,691	66,535,715
3. Current-period benefit changes:	9,623,560	705,168
4. Member contributions:	(104,972,170)	(17,891,353)
5. Projected earnings on plan investments:	(102,807,771)	(37,360,965)
6. Administrative expense:	10,691,917	974,932
7. Other:	(250,110)	(28,917)
8. Recognition of deferred outflows/ (inflows) due to liabilities: <sup>1</sup>	1,102,000,606	62,467,364
9. Recognition of deferred outflows/ (inflows) due to assets: <sup>2</sup>	9,682,497	(2,241,700)
<b>10. Total Aggregate Pension Expense:</b>	<b>\$ 1,904,772,552</b>	<b>\$ 101,801,656</b>

<sup>1</sup> Liability experience and assumption changes.

<sup>2</sup> Difference between projected and actual investment experience.

7.1

## Exhibit 6

### Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the KERS Non-Hazardous Retirement System

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ -	\$ -	3.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	30,957,685	-	3.25	2,381,359	-	-	-	-	-
2015-2016	-	-	2.82	-	-	-	-	-	-
2016-2017	(134,379,230)	(38,050,032)	2.79	(48,164,599)	(38,050,032)	-	-	-	-
2017-2018	153,564,272	96,898,489	2.71	56,665,783	56,665,783	40,232,706	-	-	-
		\$ 58,848,457		\$ 10,882,543	\$ 18,615,751	\$ 40,232,706	\$ -	\$ -	\$ -

#### Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ (144,129,330)	\$ -	5.00	\$ (28,825,866)	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	143,813,038	28,762,606	5.00	28,762,608	28,762,606	-	-	-	-
2015-2016	182,990,215	73,196,086	5.00	36,598,043	36,598,043	36,598,043	-	-	-
2016-2017	(92,188,870)	(55,313,322)	5.00	(18,437,774)	(18,437,774)	(18,437,774)	(18,437,774)	-	-
2017-2018	(42,072,569)	(33,658,055)	5.00	(8,414,514)	(8,414,514)	(8,414,514)	(8,414,514)	(8,414,513)	-
		\$ 12,987,315		\$ 9,682,497	\$ 38,508,361	\$ 9,745,755	\$ (26,852,288)	\$ (8,414,513)	\$ -

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ -	\$ -	3.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	694,591,653	-	3.25	53,430,126	-	-	-	-	-
2015-2016	923,998,933	-	2.82	268,680,541	-	-	-	-	-
2016-2017	2,145,530,636	607,515,844	2.79	769,007,396	607,515,844	-	-	-	-
2017-2018	-	-	2.71	-	-	-	-	-	-
		\$ 607,515,844		\$ 1,091,118,063	\$ 607,515,844	\$ -	\$ -	\$ -	\$ -

## Exhibit 7

### Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the KERS Hazardous Retirement System

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					Thereafter
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
2013-2014	\$ -	\$ -	3.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	6,066,658	-	3.28	517,885	-	-	-	-	-
2015-2016	-	-	2.70	-	-	-	-	-	-
2016-2017	26,901,500	9,656,948	3.12	8,622,276	8,622,276	1,034,672	-	-	-
2017-2018	24,214,451	16,327,008	3.07	7,887,443	7,887,443	7,887,443	552,122	-	-
		\$ 25,983,956		\$ 17,027,604	\$ 16,509,719	\$ 8,922,115	\$ 552,122	\$ -	\$ -

#### Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					Thereafter
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
2013-2014	\$ (42,154,293)	\$ -	5.00	\$ (8,430,857)	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	34,127,131	6,825,427	5.00	6,825,426	6,825,427	-	-	-	-
2015-2016	42,227,810	16,891,124	5.00	8,445,562	8,445,562	8,445,562	-	-	-
2016-2017	(31,303,329)	(18,781,997)	5.00	(6,260,666)	(6,260,666)	(6,260,666)	(6,260,665)	-	-
2017-2018	(14,105,825)	(11,284,660)	5.00	(2,821,165)	(2,821,165)	(2,821,165)	(2,821,165)	(2,821,165)	-
		\$ (6,350,106)		\$ (2,241,700)	\$ 6,189,158	\$ (636,269)	\$ (9,081,830)	\$ (2,821,165)	\$ -

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					Thereafter
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
2013-2014	\$ -	\$ -	3.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	52,165,476	-	3.28	4,453,149	-	-	-	-	-
2015-2016	-	-	2.70	-	-	-	-	-	-
2016-2017	127,878,226	45,905,004	3.12	40,986,611	40,986,611	4,918,393	-	-	-
2017-2018	-	-	3.07	-	-	-	-	-	-
		\$ 45,905,004		\$ 45,439,760	\$ 40,986,611	\$ 4,918,393	\$ -	\$ -	\$ -

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## Exhibit 8

### Statement of Collective Deferred Outflows and Inflows of Resources to be recognized in Future Pension Expense by Year

Period	KERS Non-Hazardous	KERS Hazardous
(1)	(2)	(3)
1. Fiscal Year + 1	\$ 664,639,956	\$ 63,685,488
2. Fiscal Year + 2	49,978,461	13,204,239
3. Fiscal Year + 3	(26,852,288)	(8,529,708)
4. Fiscal Year + 4	(8,414,513)	(2,821,165)
5. Fiscal Year + 5	-	-
6. Thereafter	-	-
<b>7. Total</b>	<b>\$ 679,351,616</b>	<b>\$ 65,538,854</b>

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## **APPENDIX A**

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### **COLLECTIVE PENSION AMOUNTS – KERS NON-HAZARDOUS RETIREMENT SYSTEM**



Board Meeting - May 16, 2017 - Audit Committee Report - John Chilton/Kristen Coffey

Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

Table with columns: Participating Employer Code, Participating Employer Name, Actual Contributions, 2017 Proportionate Share, 2016 Proportionate Share, Discount Rate, Discount Rate 1.20%, Discount Rate 1.40%, Discount Rate 1.60%, Pension Expense (Proportionate Share of Changes in Proportionate Share of Plan Contributions, Proportionate Share of Employer Contributions, Gross Pension Expense, Net Pension Expense, Liability Changes, Assumption Changes, Investment Income, Total Defined Liability, Change in Total Defined Liability, Outstanding Balance of Deferred Outflows of Resources, and Recognition of Ending Deferred Outflow (Inflow) of Resources for Fiscal Measurement Period Ending June 30.

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## **APPENDIX B**

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### **COLLECTIVE PENSION AMOUNTS – KERS HAZARDOUS RETIREMENT SYSTEM**



# Kentucky County Employees Retirement System

GASB Statements No. 68 Accounting and Financial Reporting for Pensions as of June 30, 2018

DRAFT





March 15, 2019

Board of Trustees  
Kentucky Retirement Systems  
Perimeter Park West  
1260 Louisville Road  
Frankfort, KY 40601

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**Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2018**

Dear Members of the Board:

This report contains information for the **Kentucky County Employees Retirement System (CERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2018 and June 30, 2019. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement Nos. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement Nos. 67 and 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than KRS only in its entirety and only with the permission of KRS.

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the measurement period ending June 30, 2018, using generally accepted actuarial principles.

There have been no changes in actuarial assumptions since June 30, 2017. However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. Benefits paid to the spouses of deceased members have been increased from 25% of the member's final rate of pay to 75% of the member's average pay. If the member does not have a surviving spouse, benefits paid to surviving dependent children have been increased from 10% of the member's final pay rate to 50% of average pay for one child, 65% of average pay for two children, or 75% of average pay for three children. The Total Pension liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 67 and No. 68.

Members of the Board

March 15, 2019

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This report provides the Collective Pension Amounts under GASB Statement No. 68 which will be allocated to employers participating in the CERS Non-Hazardous and Hazardous Retirement Systems. The proportionate share of the Collective Pension Amounts for employers that participate in these cost-sharing multiple employer systems maintained by KRS are provided in an appendix to this report.

This report is based upon information furnished by KRS, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System.

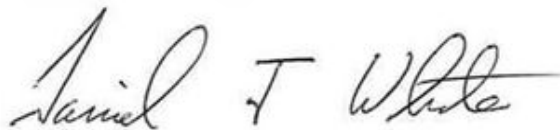
This report complements the GASB 67 accounting valuation report as of June 30, 2018, which was provided to KRS for plan accounting purposes, and the June 30, 2017 actuarial valuation which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2018. Please see the GASB 67 accounting valuation report as of June 30, 2018 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Mr. Newton and Mr. White are Enrolled Actuaries. All three of the undersigned are independent actuaries and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



Joseph P. Newton, FSA, EA, MAAA  
Senior Consultant



Daniel J. White, FSA, EA, MAAA  
Senior Consultant



Janie Shaw, ASA, MAAA  
Consultant



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<b>Section 2</b> Accounting Exhibits.....	5
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<b>Appendix B</b> Collective Pension Amounts-CERS Hazardous	

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## SECTION 1

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### DISCUSSION

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## Discussion

### Accounting Standards

For pension plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 68 establishes standards of financial reporting for employers whose employees participate in a pension plan.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. Participating employers will be responsible for preparing and disclosing that information to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2018 Comprehensive Annual Financial Report.

### Measurement of the Net Pension Liability

The net pension liability is the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets in the actuarial valuations based on the Board's adopted assumptions and methods).

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles. There have been no changes in actuarial assumptions since June 30, 2017. However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. Benefits paid to the spouses of deceased members have been increased from 25% of the member's final rate of pay to 75% of the member's average pay. If the member does not have a surviving spouse, benefits paid to surviving dependent children have been increased from 10% of the member's final pay rate to 50% of average pay for one child, 65% of average pay for two children, or 75% of average pay for three children. The Total Pension liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 67 and No. 68.

A single discount rate of 6.25% was used to measure the total pension liability for the fiscal year ending June 30, 2018. This single discount rate was based on the expected rate of return on pension plan investments for each system. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the pension plan's fiduciary net position and future contributions were projected to be sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each system. The projection of cash flows used to determine the single discount rate assumes that the State contributes the actuarially determined contribution rate in all future years.

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

## Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in CERS Non-Hazardous and Hazardous Retirement Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' actual contributions for the fiscal year ending June 30, 2018. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

## Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of June 30, 2017:

Membership Status	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Inactive plan members currently receiving benefits:	59,013	8,998
Inactive plan members entitled to but no yet receiving benefits:	85,031	3,198
Active plan members:	82,198	9,495
Total plan members:	226,242	21,691

## Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 33 of GASB Statement No. 68, *differences between expected and actual experience and changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2018 measurement period, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2018 measurement period.

<b>Development of the Average Expected Remaining Service Life</b>	<b><u>Non-Hazardous</u></b>	<b><u>Hazardous</u></b>
	(1)	(2)
Total expected remaining service lives of all employees (years):	783,215	74,136
Total plan members:	226,242	21,691
Average expected remaining service life (years):	3.46	3.42

Additionally, differences between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the pension expense as a level dollar amount over the closed period identified above.

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## SECTION 2

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### ACCOUNTING EXHIBITS

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## Exhibit 1

### Schedule of the Employers' Net Pension Liability as of June 30, 2018 (\$ in thousands)

System (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll <sup>1</sup> (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
CERS Non-Hazardous System	\$ 13,109,268	\$ 7,018,963	\$ 6,090,305	53.54%	\$ 2,454,927	248.08%
CERS Hazardous System	\$ 4,766,794	\$ 2,348,337	\$ 2,418,457	49.26%	\$ 562,853	429.68%

Note:

<sup>1</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer contribution information.

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## Exhibit 2

### Schedule of Changes in the Employers' Net Pension Liability (\$ in thousands)

Change in the Net Pension Liability	Measurement Period Ending June 30, 2018	
	CERS Non-Hazardous (1)	CERS Hazardous (2)
<b>Total pension liability</b>		
Service Cost	\$ 254,169	\$ 81,103
Interest	760,622	270,694
Benefit Changes	15,708	2,172
Difference between actual and expected experience	279,401	205,882
Assumption Changes	0	0
Benefit Payments	(741,177)	(248,332)
<b>Net Change in Total Pension Liability</b>	<b>\$ 568,723</b>	<b>\$ 311,519</b>
<b>Total Pension Liability - Beginning</b>	<b>12,540,545</b>	<b>4,455,275</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 13,109,268</b>	<b>\$ 4,766,794</b>
<b>Plan Fiduciary Net Position<sup>1</sup></b>		
Contributions - Employer	\$ 358,017	\$ 127,660
Contributions - Member <sup>2</sup>	160,370	61,089
Refunds of contributions to members	(14,608)	(4,214)
Retirement benefits	(726,569)	(244,118)
Net Investment Income <sup>2</sup>	573,829	191,324
Administrative Expense	(19,592)	(1,504)
Other <sup>4</sup>	361	111
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 331,808</b>	<b>\$ 130,348</b>
<b>Plan Fiduciary Net Position - Beginning<sup>2</sup></b>	<b>6,687,237</b>	<b>2,217,996</b>
	(82)	(7)
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 7,018,963</b>	<b>\$ 2,348,337</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>6,090,305</b>	<b>2,418,457</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>53.54%</b>	<b>49.26%</b>
<b>Covered Payroll<sup>3</sup></b>	<b>\$ 2,454,927</b>	<b>\$ 562,853</b>
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>248.08%</b>	<b>429.68%</b>

## Notes:

<sup>1</sup> Does not include 401(h) assets for fiscal year 2018<sup>2</sup> Does not include 401(h) contributions and investment income on 401(h) contributions for fiscal year 2018<sup>3</sup> Based on derived compensation using the provided employer contributions information for fiscal year 2018<sup>4</sup> Northern Trust Settlement

## Exhibit 3

### Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2018 (\$ in thousands)

System (1)	Actuarially Determined Contribution <sup>1</sup> (2)	Total Employer Contributions (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll <sup>2</sup> (5)	Actual Contributions as a Percentage of Covered Payroll (6)
CERS Non-Hazardous System	\$ 355,473	\$ 358,017	\$ (2,544)	\$ 2,454,927	14.58%
CERS Hazardous System	\$ 124,953	\$ 127,660	\$ (2,707)	\$ 562,853	22.68%

Note:

<sup>1</sup> Actuarially determined contribution rate for fiscal year ending 2018 is based on the contribution rate calculated with the June 30, 2016 actuarial valuation.

<sup>2</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer contribution information.

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## Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2018 that are documented in the schedule on the previous pages are calculated as of June 30, 2016. Based on the June 30, 2016 actuarial valuation report (produced by the prior actuary), the actuarial methods and assumptions used to calculate these contribution rates are below:

Item	CERS Non-Hazardous	CERS Hazardous
Determined by the Actuarial Valuation as of:	June 30, 2016	June 30, 2016
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	27 Years, Closed	27 Years, Closed
Investment Return:	7.50%	7.50%
Inflation:	3.25%	3.25%
Salary Increases:	4.00%, average	4.00%, average
Mortality:	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)

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**Exhibit 4**  
**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**  
**(\$ in thousands)**

System (1)	1.00% Decrease (5.25%) (2)	Current Discount Rate (6.25%) (3)	1.00% Increase (7.25%) (4)
CERS Non-Hazardous System	\$ 7,667,063	\$ 6,090,305	\$ 4,769,258
CERS Hazardous System	\$ 3,030,168	\$ 2,418,457	\$ 1,912,763

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## Exhibit 5

### Components of Aggregate Pension Expense (Measurement Date of June 30, 2018)

Component (1)	CERS Non-Hazardous (2)	CERS Hazardous (3)
1. Total service cost:	\$ 254,169,006	\$ 81,102,763
2. Interest on total pension liability:	760,622,276	270,694,268
3. Current-period benefit changes:	15,708,371	2,171,773
4. Member contributions:	(160,369,614)	(61,089,003)
5. Projected earnings on plan investments:	(410,389,205)	(136,719,223)
6. Administrative expense:	19,591,650	1,504,266
7. Other:	(279,282)	(103,636)
8. Recognition of deferred outflows/ (inflows) due to liabilities: <sup>1</sup>	513,472,550	284,324,790
9. Recognition of deferred outflows/ (inflows) due to assets: <sup>2</sup>	(18,013,997)	(7,775,776)
<b>10. Total Aggregate Pension Expense:</b>	<b>\$ 974,511,755</b>	<b>\$ 434,110,222</b>

<sup>1</sup> Liability experience and assumption changes.

<sup>2</sup> Difference between projected and actual investment experience.

7.1

## Exhibit 6

### Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the CERS Non-Hazardous Retirement System

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ -	\$ -	3.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	49,965,903	-	3.51	7,260,003	-	-	-	-	-
2015-2016	-	-	3.41	-	-	-	-	-	-
2016-2017	(208,014,827)	(89,149,211)	3.50	(59,432,808)	(59,432,808)	(29,716,403)	-	-	-
2017-2018	279,400,217	198,648,709	3.46	80,751,508	80,751,508	80,751,508	37,145,693	-	-
		\$ 109,499,498		\$ 28,578,703	\$ 21,318,700	\$ 51,035,105	\$ 37,145,693	\$ -	\$ -

#### Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ (452,689,513)	\$ -	5.00	\$ (90,537,901)	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	387,694,346	77,538,870	5.00	77,538,869	77,538,870	-	-	-	-
2015-2016	514,161,982	205,664,794	5.00	102,832,396	102,832,396	102,832,398	-	-	-
2016-2017	(375,797,969)	(225,478,781)	5.00	(75,159,594)	(75,159,594)	(75,159,594)	(75,159,593)	-	-
2017-2018	(163,438,835)	(130,751,068)	5.00	(32,687,767)	(32,687,767)	(32,687,767)	(32,687,767)	(32,687,767)	-
		\$ (73,026,185)		\$ (18,013,997)	\$ 72,523,905	\$ (5,014,963)	\$ (107,847,360)	\$ (32,687,767)	\$ -

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ -	\$ -	3.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	606,293,209	-	3.51	88,093,885	-	-	-	-	-
2015-2016	-	-	3.41	-	-	-	-	-	-
2016-2017	1,388,799,866	595,199,942	3.50	396,799,962	396,799,962	198,399,980	-	-	-
2017-2018	-	-	3.46	-	-	-	-	-	-
		\$ 595,199,942		\$ 484,893,847	\$ 396,799,962	\$ 198,399,980	\$ -	\$ -	\$ -

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## Exhibit 7

### Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the CERS Hazardous Retirement System

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ -	\$ -	4.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	41,934,831	7,562,019	4.88	8,593,203	7,562,019	-	-	-	-
2015-2016	-	-	3.23	-	-	-	-	-	-
2016-2017	92,587,983	39,223,151	3.47	26,682,416	26,682,416	12,540,735	-	-	-
2017-2018	205,882,851	145,683,187	3.42	60,199,664	60,199,664	60,199,664	25,283,859	-	-
		\$ 192,468,357		\$ 95,475,283	\$ 94,444,099	\$ 72,740,399	\$ 25,283,859	\$ -	\$ -

#### Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ (147,746,383)	\$ -	5.00	\$ (29,549,275)	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	122,860,242	24,572,050	5.00	24,572,048	24,572,050	-	-	-	-
2015-2016	162,671,893	65,068,756	5.00	32,534,379	32,534,379	32,534,377	-	-	-
2016-2017	(122,059,142)	(73,235,486)	5.00	(24,411,828)	(24,411,828)	(24,411,828)	(24,411,830)	-	-
2017-2018	(54,605,498)	(43,684,398)	5.00	(10,921,100)	(10,921,100)	(10,921,100)	(10,921,100)	(10,921,098)	-
		\$ (27,279,078)		\$ (7,775,776)	\$ 21,773,501	\$ (2,798,551)	\$ (35,332,930)	\$ (10,921,098)	\$ -

#### Effects of Changes of Assumptions

Year	Loss/(Gain)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ -	\$ -	4.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	166,848,476	30,087,432	4.88	34,190,261	30,087,432	-	-	-	-
2015-2016	-	-	3.23	-	-	-	-	-	-
2016-2017	536,667,585	227,349,093	3.47	154,659,246	154,659,246	72,689,847	-	-	-
2017-2018	-	-	3.42	-	-	-	-	-	-
		\$ 257,436,525		\$ 188,849,507	\$ 184,746,678	\$ 72,689,847	\$ -	\$ -	\$ -

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## Exhibit 8

### Statement of Collective Deferred Outflows and Inflows of Resources to be recognized in Future Pension Expense by Year

Period	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
Fiscal Year + 1	\$ 490,642,567	\$ 300,964,278
Fiscal Year + 2	244,420,122	142,631,695
Fiscal Year + 3	(70,701,667)	(10,049,071)
Fiscal Year + 4	(32,687,767)	(10,921,098)
Fiscal Year + 5	-	-
Thereafter	-	-
<b>Total</b>	<b>\$ 631,673,255</b>	<b>\$ 422,625,804</b>

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## **APPENDIX A**

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### **COLLECTIVE PENSION AMOUNTS – CERS NON-HAZARDOUS RETIREMENT SYSTEM**

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

Participating Employer Code	Participating Employer Name	2018			2017			Pension Expense											Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30										
		Actual			Proportionate			Discount Rate			Proportionate Share of Employer Contribution	Gross Pension Expense	Net Employer Contribution	Net Employer Expense	Liability Experience	Assumption Experience	Investment Experience	Proportionate Share of Experience	Total Deferral	Liability Experience	Assumption Experience	Investment Experience	Proportionate Share of Experience	Total Deferral	Liability Experience	Assumption Experience	Investment Experience	Proportionate Share of Experience	Total Deferral	2019	2020	2021	2022	2023	2024	Therapist
		Share	Share	Share	Rate 4.25%	Rate 4.25%	Rate 4.25%	Share	Share	Share																										
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)		
20025	JEDD AMB OFF OF THE COURT	8,415,012	2.34580%	2,439,324	142,871,242	179,860,096	11,881,060	22,808,76	(2,022,522)	20,798,245	-	20,798,245	4,660,000	1,852,676	6,643,678	1,391	25,267,745	2,091,341	8,356,725	15,223,131	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30001	KEMMION COUNTY CLERK	1,291,505	0.14337%	0.15060%	1,041,912	26,404,272	16,471,919	3,167,379	(9,550)	3,111,237	68,607	3,179,844	35,008	2,055,648	97,120	58,355	4,306,246	2,091,341	1,203,396	2,046,727	3,983,964	9,100,767	149,135	27,774	(12,974)	(66,818)	-	-	-	-	-	-	-			
30002	KEMMION COUNTY SHERIFF	1,032,500	0.08004%	0.08450%	4,927,620	8,114,110	3,815,072	770,648	(20,884)	759,764	198,429	958,193	758,794	478,196	236,580	21,985	893,652	71,355	283,005	6,099	416,620	30,137	179,500	6,215	(26,315)	(26,315)	-	-	-	-	-	-	-	-		
30003	KEMMION COUNTY CLERK	179,250	0.00474%	0.05121%	2,889,180	3,637,178	2,262,488	462,299	(114,330)	347,969	37,869	385,838	94,217	282,357	103,489	18,450	510,943	42,291	18,992	169,701	380,894	153,178	52,554	(60,407)	(15,508)	-	-	-	-	-	-	-	-	-		
30004	KENTON COUNTY SHERIFF	73,262	0.00146%	0.01848%	1,206,615	1,206,615	1,206,615	1,206,615	(8,628)	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	1,215,243	

7.1



Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Accrual Pension Amounts for CERS Non-Hazardous System

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2018												Pension Expense												Outstanding Balance of Deferred Outflows of Resources												Outstanding Balance of Deferred Inflows of Resources												Recognition of Existing Deferred Outflows (Inflows) of Resources for Fiscal Measurement Period Ending June 30								
		2018			2017			2016			2015			Proportionate Share of Employer's Pension Expense			Proportionate Share of Employee Pension Expense			Net Employer Pension Expense			Liability Assumption			Investment Experience			Net Defined Pension Expense			Liability Assumption			Investment Experience			Net Defined Pension Expense			2019	2020	2021	2022	2023	Therapy												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)																						
J417	WEBSTER CO CONSERV DIST	7,453	0.02027%	0.00170%	126,496	159,245	99,057	20,241	5,731	25,972	25,972	25,972	16,236	12,362	5,882	11,977	34,347	1,862	7,399	10,249	19,500	9,566	5,962	511	(681)	-	-	-	-	-	-	-	-	-	-	-	-	-	-																			
J419	CITY OF GOLD SPRING	13,829	0.009426%	0.01181%	57,072	72,297	94,550	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857	9,857																			
J424	CITY OF GRIFFIN	6,177	0.00721%	0.00379%	100,814	181,950	82,079	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771	16,771																		
J434	WY LEAGUE OF CITIES	796,258	0.124086%	0.20770%	1,037,874	844,172	1,209,454	2,086,118	272,622	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750	2,133,750																		





Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective Pension Amounts for CERS Non-Hazardous Worker

Table with 29 columns: 1-13 (Participant Info), 14-16 (Net Pension Liability as of 6/30/2018), 17-23 (Pension Expenses), 24-27 (Outstanding Balance of Deferred Outflows of Resources), 28-30 (Outstanding Balance of Deferred Inflows of Resources), 31-33 (Recognition of Existing Deferred Outflows/Inflows of Resources for Future Pension Period Ending June 30).

7.1













## **APPENDIX B**

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### **COLLECTIVE PENSION AMOUNTS – CERS HAZARDOUS RETIREMENT SYSTEM**









# State Police Retirement System

## GASB Statements No. 68 Accounting and Financial Reporting for Pensions as of June 30, 2018

7.1





March 15, 2019

Board of Trustees  
Kentucky Retirement Systems  
Perimeter Park West  
1260 Louisville Road  
Frankfort, KY 40601

7.1

**Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2018**

Dear Members of the Board:

This report contains information for the **State Police Retirement System (SPRS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by the State of Kentucky for fiscal years ending between (and including) June 30, 2018 and June 30, 2019, with the financial reporting and disclosure requirements of GASB Statement Nos. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement Nos. 67 and 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than KRS and the State of Kentucky only in its entirety and only with the permission of KRS and the State.

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the measurement period ending June 30, 2018, using generally accepted actuarial principles.

There have been no changes in actuarial assumptions since June 30, 2017. However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. Benefits paid to the spouses of deceased members have been increased from 25% of the member's final rate of pay to 75% of the member's average pay. If the member does not have a surviving spouse, benefits paid to surviving dependent children have been increased from 10% of the member's final pay rate to 50% of average pay for one child, 65% of average pay for two children, or 75% of average pay for three children. The Total Pension liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 67 and No. 68.

Members of the Board  
March 15, 2019  
Page 2

This report is based upon information furnished by KRS, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System.

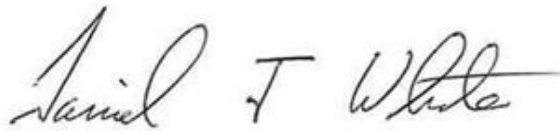
This report complements the GASB 67 accounting valuation report as of June 30, 2018, which was provided to KRS for plan accounting purposes, and the June 30, 2017 actuarial valuation which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2018. Please see the GASB 67 accounting valuation report as of June 30, 2018 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Mr. Newton and Mr. White are Enrolled Actuaries. All three of the undersigned are independent actuaries and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



Joseph P. Newton, FSA, EA, MAAA  
Senior Consultant



Daniel J. White, FSA, EA, MAAA  
Senior Consultant



Janie Shaw, ASA, MAAA  
Consultant



7.1

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## SECTION 1

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### EXECUTIVE SUMMARY

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## Executive Summary

### Summary of Principal Results

Actuarial Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
<b>Membership Information</b>	
Number of	
- Inactive employees or beneficiaries currently receiving benefits	1,536
- Inactive employees entitled to but not yet receiving benefits	480
- Active employees	903
- Total	<u>2,919</u>
Covered Payroll	\$ 50,345,935
<b>Net Pension Liability</b>	
Total Pension Liability	\$ 969,622,171
Plan Fiduciary Net Position	<u>267,572,480</u>
Net Pension Liability	\$ 702,049,691
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	27.60%
Net Pension Liability as a Percentage of Covered Payroll	1394.45%
<b>Pension Expense and Deferred Outflows/(Inflows) of Resources</b>	
GASB 68 Pension Expense	\$ 115,270,321
Deferred Outflows of Resources	88,807,233
Deferred Inflow of Resources	11,173,943
<b>Development of the Single Discount Rate</b>	
Single Discount Rate	5.25%
Long-Term Expected Rate of Return	5.25%
Long-Term Municipal Bond Rate	N/A

7.1

## Executive Summary

### Summary of Change in Net Pension Liability (\$ in thousands)

	<b>Total Pension Liability (1)</b>	<b>Plan Fiduciary Net Position (2)</b>	<b>Net Pension Liability (1) - (2) (3)</b>
Balance at June 30, 2017	\$ 943,271	\$ 255,737	\$ 687,534
Adjustment to prior year		(1)	1
1. Service cost	11,890		11,890
2. Interest	47,978		47,978
3. Benefit changes	184		184
4. Assumption changes	-		-
5. Difference between expected and actual experience	25,126		25,126
6. Employer contributions		46,877	(46,877)
7. Member contributions		5,522	(5,522)
8. Net investment income		18,437	(18,437)
9. Benefit payments	(58,805)	(58,805)	-
10. Refund of member contributions	(22)	(22)	-
11. Administrative expense	-	(194)	194
12. Other changes	-	21	(21)
13. Net changes	\$ 26,351	\$ 11,836	\$ 14,515
Balance at June 30, 2018	\$ 969,622	\$ 267,572	\$ 702,050

Note: Employer contributions include a \$10 million appropriation to the Retirement System from the State's General Fund.

### Report Purpose and Scope

Under GASB No. 68, employers must report the net pension liability, pension expense, and related deferred inflows and outflows of resources associated with providing retirement benefits to their employees (and former employees) in their basic financial statements. In addition, extensive note disclosures and related Required Supplementary Information are also required. The purpose of this report is to provide the employer with the actuarially calculated pension amounts.

## Executive Summary

Actuarial information required to be reported or disclosed by GASB No. 68 are contained in this report. However, the following information is not included in this report because it is not actuarial in nature:

- Pension Plan Description - A description of the plan is provided by KRS, and also in the KRS Comprehensive Annual Financial Report (CAFR), both found on their website. The State can use the description information and provide their respective plan provisions in their disclosure.
- Pension Investment Disclosures Related to the Investment Return Assumption - Requires disclosures regarding asset allocation and expected rates of return which are also available in the KRS CAFR.

### Financial Reporting Overview

GASB 68 requires employers to recognize the net pension liability and the pension expense on their financial statements. The net pension liability (NPL) is the difference between the total pension liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuations performed to determine the employer's contribution requirement). The pension expense recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of certain changes due to the liability and investment experience.

In addition, employers are responsible for allocating the pension amounts between the governmental activities and business-type activities columns of the government-wide financial statements and between individual proprietary funds.

### Timing of the Valuation

For the employer's financial reporting purposes, the net pension liability and pension expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date.

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the measurement period ending June 30, 2018, using generally accepted actuarial principles.

There have been no changes in actuarial assumptions since June 30, 2017. However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. Benefits paid to the spouses of deceased members have been increased from 25% of the member's final rate of pay to 75% of the member's average pay. If the member does not have a surviving spouse, benefits paid to surviving dependent children have been increased from 10% of the member's final pay rate to 50% of average pay for one child, 65% of average pay for two children, or 75% of average pay for three children. The Total Pension liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 67 and No. 68.

## Executive Summary

### Employer Contributions after the Measurement Date and before the Employer's Fiscal Year End

Paragraph 57 of GASB No. 68 indicates that employer contributions made to the Retirement System subsequent to the measurement date of the Net Pension Liability and prior to the end of the employer's reporting period can be reported by the employer as a deferred outflow of resources related to pensions. The information contained in this report does not incorporate any contributions made to the pension plan subsequent to June 30, 2018.

### Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

A single discount rate of 5.25% was used to measure the total pension liability as of June 30, 2018. This single discount rate was based on the expected rate of return on pension plan investments of 5.25%. Based on the stated assumptions and the projection of cash flows, the pension plan's fiduciary net position and future contributions were sufficient to finance the future benefit payments of the current plan members for all projection years. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each system. The projection of cash flows used to determine the single discount rate for each fiscal year end assumed that the State will contribute the actuarially determined contribution determined in accordance with Kentucky State Code.

### Summary of Membership Information

The following table provides a summary of the number of participants with a benefit in the plan as of the last actuarial valuation date, June 30, 2017.

Inactive plan members currently receiving benefits:	1,536
Inactive plan members entitled to but no yet receiving benefits:	480
Active plan members:	903
Total plan members:	2,919

## Executive Summary

### Recognition of Deferred Outflows and Inflows of Resources

GASB 68 requires that *differences between expected and actual experience and changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive members) determined as of the beginning of the measurement period. At the beginning of the measurement period ending June 30, 2018, the expected remaining service lives of all employees was 9,790 years, resulting in a 3.35 years (9,790 total expected remaining service period divided 2,919 plan members) average for the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2018 plan year.

Total expected remaining service lives of all employees (years):	9,367
Total plan members:	2,919
Average expected remaining service life (years):	3.21

Additionally, differences between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the pension expense as a level dollar amount over the closed period identified above.

### Sensitivity of the Net Pension Liability to Changes in the Discount Rate

As of June 30, 2018, the Net Pension Liability is \$702,049,691. Below is a table providing the sensitivity of the Net Pension Liability to changes in the discount rate. In particular, the table shows the plan's Net Pension Liability if it were calculated using a single discount rate that is one-percentage point lower or one-percentage point higher than the single discount rate:

1% Decrease 4.25%	Current Single Rate Assumption 5.25%	1% Increase 6.25%
\$823,796,476	\$702,049,691	\$601,849,813

## SECTION 2

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### ACCOUNTING EXHIBITS

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**Exhibit 1****Schedule of Pension Expense as of June 30, 2018**

1. Service cost	\$ 11,889,962
2. Interest on the Total Pension Liability	47,977,531
3. Current period benefit changes	183,771
4. Member contributions	(5,521,761)
5. Projected earnings on plan investments	(13,252,911)
6. Administrative expense	193,758
7. Other changes in fiduciary net position	(20,128)
8. Recognition of outflows (inflow) of resources - liability experience	11,164,922
9. Recognition of outflows (inflow) of resources - assumption changes	62,958,285
10. Recognition of outflows (inflow) of resources - investment experience	<u>(303,108)</u>
11. Pension Expense	\$ 115,270,321

**7.1**

## Exhibit 2

### Outstanding Balance of Deferred Outflows and Inflows of Resources to be Recognized in Future Years

	Deferred Outflow of Resources	Deferred Inflow of Resources
	(1)	(2)
1. Differences between expected and actual liability experience	\$ 20,565,881	\$ -
2. Changes in assumptions	56,441,012	-
3. Differenced between projected and actual earnings on plan investments	11,800,340	11,173,943
4. Employer contributions subsequent to the measurement date <sup>1</sup>	Unknown	
5. Total	\$ 88,807,233	\$ 11,173,943

<sup>1</sup> Employer contributions to the Retirement System made after the measurement date and up to the fiscal year end should be reported as a deferred outflow of resources.

7.1



## Exhibit 3

### Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Original Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ -	\$ -	3.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	9,330,977	-	3.32	899,372	-	-	-	-	-
2015-2016	-	-	3.09	-	-	-	-	-	-
2016-2017	8,142,618	3,266,798	3.34	2,437,910	2,437,910	828,888	-	-	-
2017-2018	25,126,723	17,299,083	3.21	7,827,640	7,827,640	7,827,640	1,643,803	-	-
		\$ 20,565,881		\$ 11,164,922	\$ 10,265,550	\$ 8,656,528	\$ 1,643,803	\$ -	\$ -

#### Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Original Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ (22,188,538)	\$ -	5.00	\$ (4,437,706)	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	16,134,410	3,226,882	5.00	3,226,882	3,226,882	-	-	-	-
2015-2016	21,433,645	8,573,458	5.00	4,286,729	4,286,729	4,286,729	-	-	-
2016-2017	(11,710,557)	(7,026,335)	5.00	(2,342,111)	(2,342,111)	(2,342,111)	(2,342,113)	-	-
2017-2018	(5,184,510)	(4,147,608)	5.00	(1,036,902)	(1,036,902)	(1,036,902)	(1,036,902)	(1,036,902)	-
		\$ 626,397		\$ (303,108)	\$ 4,134,598	\$ 907,716	\$ (3,379,015)	\$ (1,036,902)	\$ -

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Original Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	\$ -	\$ -	3.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014-2015	40,200,657	-	3.32	3,874,761	-	-	-	-	-
2015-2016	56,190,811	1,636,627	3.09	18,184,728	1,636,627	-	-	-	-
2016-2017	136,601,977	54,804,385	3.34	40,898,796	40,898,796	13,905,589	-	-	-
2017-2018	-	-	3.21	-	-	-	-	-	-
		\$ 56,441,012		\$ 62,958,285	\$ 42,535,423	\$ 13,905,589	\$ -	\$ -	\$ -

## Exhibit 4

### Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

Period	Amount
(1)	(2)
1. Fiscal Year + 1	\$ 56,935,571
2. Fiscal Year + 2	23,469,833
3. Fiscal Year + 3	(1,735,212)
4. Fiscal Year + 4	(1,036,902)
5. Fiscal Year + 5	-
6. Thereafter	-
<b>7. Total</b>	<b>\$ 77,633,290</b>

7.1

## Exhibit 5

### Schedule of Changes in the Employers' Net Pension Liability (\\$ in thousands)

	2018	2017	2016	2015	2014
<b>Total pension liability</b>					
1. Service Cost	11,890	8,297	8,402	7,695	7,142
2. Interest (on the Total Pension Liability)	47,978	51,769	52,951	50,661	50,391
3. Benefit Changes	184	0	0	0	0
4. Difference between expected and actual experience	25,126	8,143	0	9,331	0
5. Changes of assumptions	0	136,602	56,191	40,201	0
6. Benefit payments	(58,805)	(56,934)	(56,268)	(54,765)	(53,026)
7. Refund of member contributions	(22)	(26)	(11)	(85)	(213)
8. Net change in total pension liability	\$ 26,351	\$ 147,850	\$ 61,265	\$ 53,038	\$ 4,294
<b>9. Total pension liability – beginning</b>	<b>943,271</b>	<b>795,421</b>	<b>734,156</b>	<b>681,118</b>	<b>676,824</b>
<b>10. Total pension liability – ending</b>	<b>\$ 969,622</b>	<b>\$ 943,271</b>	<b>\$ 795,421</b>	<b>\$ 734,156</b>	<b>\$ 681,118</b>
<b>Plan fiduciary net position<sup>1</sup></b>					
1. Contributions – employer	\$ 46,877	\$ 63,239	\$ 25,822	\$ 31,990	\$ 20,279
2. Contributions – member <sup>2</sup>	5,522	5,348	5,263	5,244	5,075
3. Net investment income <sup>2</sup>	18,437	26,795	(3,843)	3,426	40,374
4. Benefit payments	(58,805)	(56,934)	(56,268)	(54,765)	(53,026)
5. Refund of member contributions	(22)	(26)	(11)	(85)	(213)
6. Administrative Expense	(194)	(181)	(178)	(201)	(215)
7. Other <sup>3</sup>	21	(517)	0	645	0
8. Net change in plan fiduciary net position	\$ 11,836	\$ 37,724	\$ (29,215)	\$ (13,746)	\$ 12,274
<b>9. Plan fiduciary net position – beginning</b>	<b>255,737</b>	<b>218,012</b>	<b>247,228</b>	<b>260,974</b>	<b>248,700</b>
10. Prior year Adjustment	(1)	-	-	-	-
<b>11. Plan fiduciary net position – ending</b>	<b>\$ 267,572</b>	<b>\$ 255,737</b>	<b>\$ 218,012</b>	<b>\$ 247,228</b>	<b>\$ 260,974</b>
<b>Net pension liability</b>	<b>\$ 702,050</b>	<b>\$ 687,534</b>	<b>\$ 577,409</b>	<b>\$ 486,928</b>	<b>\$ 420,144</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	27.60%	27.11%	27.41%	33.68%	38.32%
<b>Covered-employee payroll<sup>3</sup></b>	<b>\$ 50,346</b>	<b>\$ 54,065</b>	<b>\$ 46,685</b>	<b>\$ 45,765</b>	<b>\$ 44,616</b>
<b>Net pension liability as a percentage of covered employee payroll</b>	1394.45%	1271.68%	1236.82%	1063.97%	941.69%

Note:

<sup>1</sup> Does not include 401(h) assets for fiscal years 2017 and later

<sup>2</sup> Does not include 401(h) contributions and investment income on 401(h) contributions for fiscal years 2017 and later

<sup>3</sup> Based on derived compensation using the provided employer contribution information for fiscal years 2017 and later

<sup>4</sup> Northern Trust Settlement

The employer contribution for FY 2018 includes a \$10 million appropriation to the Retirement System from the State's General Fund.

## Exhibit 6

### Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2018 (\$ in thousands)

Fiscal Year Ending	Actuarially Determined Contribution <sup>1</sup>	Total Employer Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll <sup>2</sup>	Actual Contributions as a Percentage of Covered Payroll
2018	\$ 36,033	\$ 46,877	\$ (10,844)	\$ 50,346	93.11%
2017	35,937	63,240	(27,303)	54,065	116.97%
2016	25,723	25,822	(99)	46,685	55.31%
2015	31,444	31,990	(546)	45,765	69.90%
2014	25,808	20,279	5,529	44,616	45.45%
2013	23,117	18,501	4,616	45,256	40.88%
2012	20,498	15,362	5,136	48,373	31.76%
2011	18,463	12,657	5,806	48,693	25.99%
2010	18,765	9,489	9,276	51,507	18.42%
2009	15,952	8,186	7,766	51,660	15.85%

## Notes:

- <sup>1</sup> Actuarially determined contribution rate for fiscal year ending 2018 is based on the contribution rate calculated with the the June 30, 2016 actuarial valuation.
- <sup>2</sup> Based on derived compensation using the provided employer contribution information for fiscal years 2017 and later.

## Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending June 30, 2018 that are documented in the schedule on the previous pages are calculated based on the June 30, 2016 actuarial valuation. The principal actuarial methods and assumptions used to calculate these contribution rates are below:

Item	SPRS
Determined by an Actuarial Valuation as of:	June 30, 2016
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay
Amortization Period:	27 Years, Closed
Investment Return:	6.75%
Inflation:	3.25%
Salary Increases:	4.00%, average
Mortality:	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)

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# Kentucky Employees Retirement System

GASB Statements No. 75 Accounting and Financial  
Reporting for Postemployment Benefits Other Than  
Pensions as of June 30, 2018

DRAFT





March 15, 2019

Board of Trustees  
Kentucky Retirement Systems  
Perimeter Park West  
1260 Louisville Road  
Frankfort, KY 40601

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**Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2018**

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2018 and June 30, 2019. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 75.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Nos. 74 and 75 and are not applicable for other purposes, such as determining the plans' funding requirements. The plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles.

There have been no changes in actuarial assumptions since June 30, 2017 (other than the blended discount rate used to calculate the Total OPEB liability). However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. The system shall now pay 100% of the insurance premium for spouses and children of all active members who die in the line of duty. The Total OPEB liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 74 and No. 75.

Members of the Board  
March 15, 2019  
Page 2

This report provides the Collective OPEB Amounts under GASB Statement No. 75, which will be allocated to employers participating in the KERS Non-Hazardous and Hazardous Systems. The proportionate share of the Collective OPEB Amounts for employers that participate in these cost-sharing multiple employer systems maintained by KRS are provided in an appendix to this report.

The fully-insured premiums KRS pays for the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB 75 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

This report is based upon information, furnished to us by the Retirement System, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System.

This report complements the GASB 74 accounting valuation report as of June 30, 2018, which was provided to KRS for plan accounting purposes, and the June 30, 2017 actuarial valuation, which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2018. Please see the GASB 74 accounting valuation report as of June 30, 2018 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Based on guidance issued by GASB in connection with GASB Statement No. 75, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount is considered as an OPEB asset. As a result, the reported fiduciary net position includes these 401(h) assets. Additionally, these member contributions and associated investment income are included in the reconciliation of the fiduciary net position.

Future actuarial measurements may differ significantly from the current measurements 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; and changes in plan provisions or applicable law.

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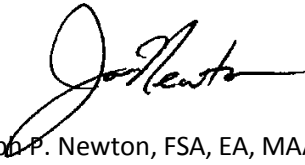
Members of the Board

March 15, 2019

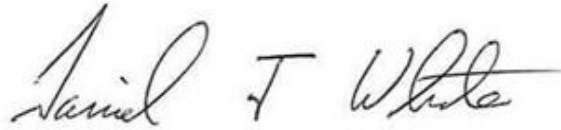
Page 3

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Mr. Newton, Mr. White, and Mr. Riazi are Enrolled Actuaries. All four of the undersigned are independent actuaries and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

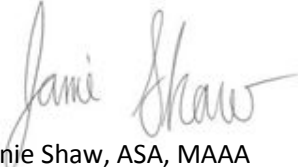
Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



Joseph P. Newton, FSA, EA, MAAA  
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Consultant



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Consultant

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## SECTION 1

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### DISCUSSION

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## Discussion

### Accounting Standards

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under this new accounting standard. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2018 Comprehensive Annual Financial Report.

### Measurement of the Net OPEB Liability

The net OPEB liability is the total OPEB liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets in the actuarial valuations based on the Board's adopted assumptions and methods).

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles. There have been no changes in actuarial assumptions since June 30, 2017 (other than the blended discount rate used to calculate the Total OPEB liability). However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. The system shall now pay 100% of the insurance premium for spouses and children of all active members who die in the line of duty. The Total OPEB liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement Nos. 74 and 75.

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any payroll related employer contributions made subsequent to the measurement date of June 30, 2018.

A single discount rate of 5.86% for the non-hazardous system and 5.88% for hazardous system was used to measure the total OPEB liability as of June 30, 2017. The single discount rate is based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 3.62%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2018. Future contributions are projected in accordance with the Board's current funding policy, which includes the requirement that each participating employer in the System contribute the actuarially determined contribution rate, which is determined using a closed funding period (25 years as of June 30, 2018) and the actuarial assumptions and methods adopted by the Board of Trustees. Current assets, future contributions, and investment

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earnings are projected to be sufficient to pay the projected benefit payments from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the System's actuarial determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the System's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

## Methodology for Proportionate Shares

The proportionate share of the Collective OPEB Amounts for employers that participate in KERS Non-Hazardous and Hazardous Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net OPEB Liability and OPEB Expense was determined using the employers' actual contributions for FY 2018. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

## Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2017:

Membership Status	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	29,032	2,190
Inactive plan members entitled to but no yet receiving benefits:	5,884	270
Active plan members:	37,100	4,040
Total plan members:	72,016	6,500

Note, the membership counts for the health insurance plans are different than the membership counts for the retirement fund due to differences in vesting provisions and the coordination of delivery of health insurance benefits to members that have earned service in more than one system maintained by KRS.

## Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the measurement period ending June 30, 2018, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2018 fiscal year.

Development of the Average Expected Remaining Service Life	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Total expected remaining service lives of all employees (years):	355,937	41,227
Total plan members:	72,016	6,500
Average expected remaining service life (years):	4.94	6.34

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

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## Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. In particular, there is a concept referred to as the “implicit subsidy” that applies to health plans which utilize a blended premium, which has no counterpart in GASB Statement No. 68. The “implicit” or “hidden” subsidy refers to the difference between the underlying retiree claims costs and the overall health care premiums paid on behalf of retirees. By “overall”, we mean the combined employer and retiree portions of the premiums. GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs (or age-adjusted premiums) and the premium contributions made by retirees. If the overall premiums for retirees were developed solely on the claims experience of the retirees, there would be no implicit subsidy and the employer portion of the overall retiree premiums would coincide with GASB’s definition of the OPEB benefit. However, the fully-insured premiums KRS pays for the Kentucky Employees’ Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to all participants, there is an implicit employer subsidy for the non-Medicare eligible retirees.

This is important because the retiree health insurance trust is used to pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. In order to account for the employer provided OPEB benefit, as it’s defined by GASB, the payments made by the retiree health insurance trust need to be adjusted to reflect the implicit subsidy (the difference between the retiree claims and the overall premiums). Similarly, the employer contributions need to be adjusted to reflect the cost of the implicit subsidy. It’s important to keep in mind that the implicit subsidy is an employer contribution. Because the implicit subsidy does not pass through the trust, it is considered a benefit payment that was paid “as it came due”. For plans that use a blended premium structure, Illustrations B1-1 and B1-2 of Implementation Guide No. 2017-3 describe how a portion of the payments made on behalf of the active employees should be reclassified as benefit payments for retiree healthcare to reflect the retirees’ underlying claims costs. Adjusting the explicit health care costs for active employees and retirees by the implicit subsidy estimates provided in this report is equivalent to the reclassification described in the Implementation Guide.

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer’s implicit subsidy for the measurement period and each employer’s implicit subsidy for the year ending June 30, 2018.

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## SECTION 2

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### ACCOUNTING EXHIBITS

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## Exhibit 1

### Schedule of the Employers' Net OPEB Liability as of June 30, 2018 (\$ in thousands)

System (1)	Total OPEB Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net OPEB Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5)	Covered Payroll <sup>1</sup> (6)	Net OPEB Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous System	\$ 3,262,117	\$ 891,205	\$ 2,370,912	27.32%	\$ 1,573,898	150.64%
KERS Hazardous System	\$ 485,904	\$ 519,072	\$ (33,168)	106.83%	\$ 190,317	-17.43%

Note:

<sup>1</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer contribution information.

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## Exhibit 2

### Development of Single Discount Rate at June 30, 2018

	<u>KERS Non-Hazardous</u>	<u>KERS Hazardous</u>
Single Discount Rate	5.86%	5.88%
Long-Term Expected Rate of Return	6.25%	6.25%
Long-Term Municipal Bond Rate <sup>1</sup>	3.62%	3.62%

<sup>1</sup> Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2018.

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## Exhibit 3

### Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2018 (\$ in thousands)

Change in the Net OPEB Liability	Measurement Period Ending June 30, 2018	
	KERS Non-Hazardous (1)	KERS Hazardous (3)
<b>Total OPEB liability</b>		
Service Cost	\$ 66,360	\$ 12,893
Interest	191,178	28,500
Benefit Changes	1,865	167
Difference between actual and expected experience	(191,147)	(31,240)
Assumption Changes	(11,235)	(581)
Benefit Payments <sup>1</sup>	(148,236)	(18,704)
<b>Net Change in Total OPEB Liability</b>	<b>(91,215)</b>	<b>(8,965)</b>
<b>Total OPEB Liability - Beginning</b>	<b>3,353,332</b>	<b>494,869</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>\$ 3,262,117</b>	<b>\$ 485,904</b>
<b>Plan Fiduciary Net Position</b>		
Contributions - Employer <sup>2</sup>	\$ 152,985	\$ 5,165
Contributions - Member	5,786	909
Benefit Payments <sup>1</sup>	(148,236)	(18,704)
Net Investment Income	64,028	42,950
Administrative Expense	(760)	(104)
Other <sup>4</sup>	32	18
<b>Net Change in Plan Fiduciary Net Position</b>	<b>73,835</b>	<b>30,234</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>817,370</b>	<b>488,838</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 891,205</b>	<b>\$ 519,072</b>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<b>2,370,912</b>	<b>(33,168)</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b>	<b>27.32%</b>	<b>106.83%</b>
<b>Covered Payroll<sup>3</sup></b>	<b>\$ 1,573,898</b>	<b>\$ 190,317</b>
<b>Net OPEB Liability as a Percentage of Covered Payroll</b>	<b>150.64%</b>	<b>-17.43%</b>

<sup>1</sup> Includes expected benefits due to the implicit subsidy for members under age 65.

<sup>1</sup> Benefit payments are also offset by insurance premiums received from retirees and by Medicare Drug Reimbursements.

<sup>2</sup> Includes expected benefits due to the implicit subsidy for members under age 65.

<sup>3</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer insurance contribution information.

<sup>4</sup> Northern Trust Settlement

## Exhibit 4

### Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2018 (\$ in thousands)

System (1)	Actuarially Determined Contribution <sup>1</sup> (2)	Total Employer Contributions <sup>2</sup> (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll <sup>3</sup> (5)	Actual Contributions as a Percentage of Covered Payroll (6)
KERS Non-Hazardous System	\$ 132,365	\$ 136,419	\$ (4,054)	\$ 1,573,898	8.67%
KERS Hazardous System	\$ 2,550	\$ 5,288	\$ (2,738)	\$ 190,317	2.78%

Note:

<sup>1</sup> Actuarially determined contribution for fiscal year ending 2018 is based on the contribution rate calculated with the the June 30, 2016 actuarial valuation.

<sup>2</sup> Employer contributions do not include the expected implicit subsidy included in exhibit 3.

<sup>3</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer insurance contribution information.

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## Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2018 that are documented in the schedule on the previous pages are calculated as of June 30, 2016. Based on the June 30, 2016 actuarial valuation report (produced by the prior actuary), the actuarial methods and assumptions used to calculate these contribution rates are below:

Item	KERS Non-Hazardous	KERS Hazardous
Determined by the Actuarial Valuation as of:	June 30, 2016	June 30, 2016
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	27 Years, Closed	27 Years, Closed
Payroll Growth Rate:	4.00%	4.00%
Investment Return:	7.50%	7.50%
Inflation:	3.25%	3.25%
Salary Increases:	4.00%, average	4.00%, average
Mortality:	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)
Healthcare Trend Rates (Pre-65)	Initial trend starting at 7.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 5 years.	Initial trend starting at 7.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 5 years.
Healthcare Trend Rates (Post-65)	Initial trend starting at 5.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 2 years.	Initial trend starting at 5.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 2 years.

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## Exhibit 5

### Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate (\$ in thousands)

**Table 1. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

System (1)	1.00% Decrease (4.86% for Non-Hazardous) (4.88% for Hazardous) (2)	Current Discount Rate (5.86% for Non-Hazardous) (5.88% for Hazardous) (3)	1.00% Increase (6.86% for Non-Hazardous) (6.88% for Hazardous) (4)
KERS Non-Hazardous System	\$ 2,781,765	\$ 2,370,912	\$ 2,028,977
KERS Hazardous System	\$ 33,379	\$ (33,168)	\$ (86,528)

**Table 2. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate**

System (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
KERS Non-Hazardous System	\$ 2,015,770	\$ 2,370,912	\$ 2,798,022
KERS Hazardous System	\$ (85,174)	\$ (33,168)	\$ 31,172

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## Exhibit 6

### Components of Aggregate OPEB Expense (Measurement Date of June 30, 2018)

Component (1)	KERS Non-Hazardous (2)	KERS Hazardous (3)
1. Total service cost:	\$ 66,359,649	\$ 12,892,950
2. Interest on total OPEB liability:	191,178,193	28,499,868
3. Current-period benefit changes:	1,865,330	167,079
4. Member contributions:	(5,786,220)	(909,067)
5. Projected earnings on plan investments:	(51,392,074)	(30,155,057)
6. Administrative expense:	760,054	103,880
7. Other:	(31,529)	(18,347)
8. Recognition of deferred outflows/ (inflows) due to liabilities: <sup>1</sup>	41,050,734	9,030,471
9. Recognition of deferred outflows/ (inflows) due to assets: <sup>2</sup>	(10,733,048)	(7,958,283)
<b>10. Total Aggregate OPEB Expense:</b>	<b>\$ 233,271,089</b>	<b>\$ 11,653,494</b>

<sup>1</sup> Liability experience and assumption changes.

<sup>2</sup> Difference between projected and actual investment experience.

7.1

## Exhibit 7a

### Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the KERS Non-Hazardous Retirement System

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	2017-2018	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
					2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(3,920,786)	(2,355,602)	5.01	(782,592)	(782,592)	(782,592)	(782,592)	(7,826)	-	-
2017-2018	(191,148,173)	(152,454,211)	4.94	(38,693,962)	(38,693,962)	(38,693,962)	(38,693,962)	(36,372,325)	-	-
		(154,809,813)		(39,476,554)	(39,476,554)	(39,476,554)	(39,476,554)	(36,380,151)	-	-

#### Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	2017-2018	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments					
					2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(41,028,840)	(24,617,304)	5.00	(8,205,768)	(8,205,768)	(8,205,768)	(8,205,768)	-	-	-
2017-2018	(12,636,398)	(10,109,118)	5.00	(2,527,280)	(2,527,280)	(2,527,280)	(2,527,280)	(2,527,278)	-	-
		(34,726,422)		(10,733,048)	(10,733,048)	(10,733,048)	(10,733,048)	(2,527,278)	-	-

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	2017-2018	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions					
					2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	414,835,550	249,232,536	5.01	82,801,507	82,801,507	82,801,507	82,801,507	828,015	-	-
2017-2018	(11,234,640)	(8,960,421)	4.94	(2,274,219)	(2,274,219)	(2,274,219)	(2,274,219)	(2,137,764)	-	-
		240,272,115		80,527,288	80,527,288	80,527,288	80,527,288	(1,309,749)	-	-

7.1



## Exhibit 7b

### Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the KERS Hazardous Retirement System

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	2017-2018	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
					2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(1,029,090)	(701,876)	6.29	(163,607)	(163,607)	(163,607)	(163,607)	(163,607)	(47,448)	-
2017-2018	(31,240,284)	(26,312,794)	6.34	(4,927,490)	(4,927,490)	(4,927,490)	(4,927,490)	(4,927,490)	(4,927,490)	(1,675,344)
		(27,014,670)		(5,091,097)	(5,091,097)	(5,091,097)	(5,091,097)	(5,091,097)	(4,974,938)	(1,675,344)

#### Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	2017-2018	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments					
					2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(26,997,552)	(16,198,532)	5.00	(5,399,510)	(5,399,510)	(5,399,510)	(5,399,512)	-	-	-
2017-2018	(12,793,867)	(10,235,094)	5.00	(2,558,773)	(2,558,773)	(2,558,773)	(2,558,773)	(2,558,775)	-	-
		(26,433,626)		(7,958,283)	(7,958,283)	(7,958,283)	(7,958,285)	(2,558,775)	-	-

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	2017-2018	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions					
					2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	89,401,184	60,974,734	6.29	14,213,225	14,213,225	14,213,225	14,213,225	14,213,225	4,121,834	-
2017-2018	(581,104)	(489,447)	6.34	(91,657)	(91,657)	(91,657)	(91,657)	(91,657)	(91,657)	(31,162)
		60,485,287		14,121,568	14,121,568	14,121,568	14,121,568	14,121,568	4,030,177	(31,162)

7.1

## Exhibit 8

### Statement of Collective Deferred Outflows and Inflows of Resources to be recognized in Future OPEB Expense by Year

Period	KERS Non-Hazardous	KERS Hazardous
(1)	(2)	(3)
1. Fiscal Year + 1	\$ 30,317,686	\$ 1,072,188
2. Fiscal Year + 2	30,317,686	1,072,188
3. Fiscal Year + 3	30,317,686	1,072,186
4. Fiscal Year + 4	(40,217,178)	6,471,696
5. Fiscal Year + 5	-	(944,761)
6. Thereafter	-	(1,706,506)
<b>7. Total</b>	<b>\$ 50,735,880</b>	<b>\$ 7,036,991</b>

7.1

## APPENDIX A

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### COLLECTIVE OPEB AMOUNTS – KERS NON-HAZARDOUS SYSTEM

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

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Participating Employer Code (1)	Participating Employer Name (2)	2018 Proportionate Share (3)		2017 Proportionate Share (4)		Employer Contributions for FYE June 30, 2018						Net OPEB Liability as of June 30, 2018						OPEB Expense					Implicit Subsidy Year Ending 6/30/2019 (13)
		Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.86% (8)	Discount Rate Less 1.00% 4.86% (9)	Discount Rate Plus 1.00% 6.86% (10)	Health Care Trend Rate % Decrease (11)	Health Care Trend Rate % Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)	Net Employer OPEB Expense (17)									
															Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.86% (8)	Discount Rate Less 1.00% 4.86% (9)	Discount Rate Plus 1.00% 6.86% (10)	Health Care Trend Rate % Decrease (11)	Health Care Trend Rate % Increase (12)	
1430	EASTERN KY UNIV	1.449599%	1.749957%	1,863,531	240,127	2,103,658	34,368,478	40,324,161	29,411,832	29,220,381	40,559,814	3,381,472	(1,466,216)	1,915,256	-	1,915,256	311,433	311,433					
1433	KEE FOUNDATION	0.112157%	0.116016%	144,184	185,739	329,923	2,659,144	2,659,144	2,275,640	2,260,827	3,138,177	261,830	(24,667)	236,963	-	236,963	236,963	236,963					
1434	KY BAR ASSOCIATION	0.153024%	0.154497%	196,721	25,349	222,070	3,628,064	4,256,768	3,104,822	3,084,612	4,281,645	356,961	(16,285)	340,676	-	340,676	3,276	3,276					
1435	CHILD WATCH ADVOCACY CTR	0.013201%	0.012452%	16,970	2,187	19,157	312,984	367,221	267,845	266,102	369,367	30,794	2,608	33,402	-	33,402	2,836	2,836					
1436	PURCHASE AREA SACAC	0.033937%	0.033334%	50,647	6,526	57,173	934,068	1,095,932	799,356	794,153	1,107,337	91,902	25,316	117,218	-	117,218	8,464	8,464					
1437	SANCTUARY INC	0.042935%	0.031335%	55,196	7,112	62,308	1,017,951	1,154,351	871,141	865,471	1,201,331	100,155	50,459	150,614	-	150,614	9,234	9,234					
1438	O A S I S	0.040046%	0.042434%	51,481	6,634	58,115	949,455	1,113,986	812,524	807,235	1,120,496	93,416	(13,435)	79,981	-	79,981	8,604	8,604					
1439	BARREN RIVER CHILD ADVOCA	0.011824%	0.010301%	15,200	1,959	17,159	280,337	328,916	239,906	238,345	330,838	27,582	6,239	33,821	-	33,821	2,540	2,540					
1440	MONROE STATE UNIVERSITY	0.524929%	0.559787%	680,612	87,701	768,313	12,552,295	16,727,471	10,741,994	10,772,471	16,413,538	1,225,005	(300,711)	934,294	-	934,294	11,744	11,744					
1445	MURRAY STATE UNIV	0.888660%	0.855644%	1,147,681	147,241	1,294,922	21,074,087	24,725,987	16,034,768	17,917,373	24,870,495	2,073,453	83,464	2,156,917	-	2,156,917	190,665	190,665					
1450	NORTHERN KY UNIVERSITY	2.302178%	2.345490%	2,959,584	381,359	3,340,943	54,582,611	64,041,184	46,710,669	46,406,614	64,415,439	5,370,316	(341,886)	5,028,430	-	5,028,430	494,605	494,605					
1451	SILVERLEAF	0.022513%	0.018329%	28,942	3,729	32,671	533,763	626,259	456,784	453,810	629,919	52,516	17,762	70,278	-	70,278	4,837	4,837					
1452	SPRINGFIELD INC	0.024967%	0.024503%	32,096	4,136	36,232	591,946	694,523	506,575	503,277	698,582	58,241	569	58,810	-	58,810	5,364	5,364					
1453	SAFE HARBOR	0.043203%	0.038541%	55,540	7,157	62,697	1,024,305	1,201,806	876,579	870,873	1,208,829	100,780	18,622	119,442	-	119,442	9,282	9,282					
1454	D.O.V.E.S.	0.022754%	0.016608%	29,252	3,769	33,021	539,477	632,963	461,673	458,668	636,662	53,079	16,634	69,713	-	69,713	4,889	4,889					
1455	GATEWAY CHILD ADVOCACY	0.002688%	0.004031%	3,456	445	3,901	63,730	74,774	54,539	54,184	75,211	6,270	(6,329)	(59)	-	(59)	577	577					
1456	JUDS PLACE FOR KIDS, INC.	0.019625%	0.011137%	25,264	3,255	28,519	465,932	546,627	398,735	396,139	549,867	45,842	28,638	74,460	-	74,460	4,222	4,222					
1457	KY RIVER CHILD ADVOCACY	0.005625%	0.006519%	7,266	936	8,202	134,004	157,225	114,678	113,931	134,184	13,184	(4,324)	8,860	-	8,860	1,214	1,214					
1458	BLUEGRASS RAPE CRISIS CTR	0.045787%	0.041667%	58,862	7,585	66,447	1,085,569	1,273,887	929,008	922,961	1,281,130	106,808	16,018	122,826	-	122,826	9,701	9,701					
1459	NURSING HOME OMBUDSMAN	0.016275%	0.016548%	20,923	2,696	23,619	385,866	452,732	330,216	328,067	455,785	37,965	(2,265)	35,700	-	35,700	3,497	3,497					
1465	WESTERN KENTUCKY UNIV	1.259789%	1.268823%	1,615,676	208,189	1,823,865	34,960,914	39,907,360	25,499,964	25,333,976	39,105,228	2,931,725	(97,149)	2,860,738	-	2,860,738	270,811	270,811					
1480	KADAP	0.028412%	0.024556%	36,526	4,232	40,758	790,353	947,223	676,473	672,721	974,974	66,277	15,892	82,169	-	82,169	6,104	6,104					
1481	KNSV	0.048364%	0.045399%	62,175	8,012	70,187	1,143,668	1,345,373	981,295	974,907	1,353,235	112,819	(12,546)	100,273	-	100,273	10,391	10,391					
1482	KCAC	0.000000%	0.002739%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
1483	PENNYRILE CHILD ADV CTR	0.010303%	0.009415%	13,245	1,707	14,952	244,275	286,605	209,046	207,685	288,280	24,034	3,426	27,460	-	27,460	2,214	2,214					
1484	BUFFALO TR CHILD ADV CTR	0.006238%	0.006044%	8,019	1,033	9,052	173,527	126,568	125,744	124,541	145,511	5,000	15,051	15,051	-	15,051	1,340	1,340					
1485	CUMBERLAND V C A CENTER	0.015021%	0.012626%	19,311	2,488	21,799	356,135	417,849	304,773	302,789	420,291	35,400	10,034	45,434	-	45,434	3,227	3,227					
1486	LANE CLMB CHILD ADV CTR	0.016126%	0.015821%	21,454	2,827	24,281	400,537	475,784	336,011	334,474	471,360	27,134	3,460	40,495	-	40,495	3,013	3,013					
1487	B.R.A.S.S.	0.047313%	0.040995%	60,862	7,842	68,704	1,122,461	1,316,917	960,579	954,326	1,324,667	110,438	16,670	127,108	-	127,108	10,171	10,171					
1488	WOMEN AWARE	0.015460%	0.015233%	19,875	25,431	45,306	430,061	514,279	212,785	212,785	514,279	36,064	76	36,140	-	36,140	3,321	3,321					
1489	BETHANY HOME ABUSE SHEL	0.033887%	0.029061%	39,707	5,116	44,823	732,304	859,204	626,690	622,611	832,274	72,500	6,439	78,939	-	78,939	6,636	6,636					
1490	HOME HARBOR INC	0.024175%	0.014938%	31,078	4,005	35,083	673,468	774,292	496,503	487,323	676,422	49,303	99,694	99,694	-	99,694	5,984	5,984					
1491	CHILD ADV CTR OF GRN RVR	0.010565%	0.010233%	13,571	1,749	15,320	250,273	293,643	214,279	212,785	295,359	24,624	822	25,446	-	25,446	2,268	2,268					
1492	CSC HEADQUARTERS	0.277020%	0.301663%	348,026	44,845	392,871	6,418,533	7,549,093	5,457,093	5,457,093	7,574,904	631,511	(158,611)	472,900	-	472,900	58,162	58,162					
1493	KY HIGHWAY STYLO LN CORP	0.833587%	0.810487%	1,332,507	172,043	1,504,550	23,812,867	27,125,463	17,125,463	17,125,463	27,125,463	1,981,164	(200,164)	2,000,268	-	2,000,268	182,465	182,465					
3022	LEX FAYETTE CO HLTH DEPT	0.425164%	0.418267%	547,154	70,504	617,658	10,090,980	11,839,637	8,635,652	8,579,440	11,908,828	992,839	7,135	999,974	-	999,974	91,440	91,440					
3023	LAKE CUMBERLAND DISTRICT	0.403708%	0.407012%	518,990	66,875	585,865	9,571,561	11,230,208	8,191,144	8,137,825	11,295,837	941,734	(40,297)	901,437	-	901,437	86,734	86,734					
3024	WEDDO DIST HEALTH DEPT	0.202043%	0.184500%	259,737	33,469	293,206	4,790,261	5,620,362	4,099,407	4,072,722	5,653,207	471,308	67,737	539,045	-	539,045	43,407	43,407					
3025	NORTHERN KY DIST HLTH DEPT	0.421790%	0.417947%	563,537	72,947	636,484	10,794,437	12,585,843	8,028,843	8,028,843	12,603,649	1,028,229	19,229	1,047,458	-	1,047,458	90,759	90,759					
3026	BARRON RVR DIST HLTH DEPT	0.400544%	0.404698%	514,806	66,339	581,142	9,494,411	11,139,600	8,125,121	8,125,121	11,204,790	934,143	(44,400)	889,743	-	889,743	86,034	86,034					
3027	GREEN RIVER DIST HLTH DEPT	0.428620%	0.417744%	551,016	71,002	622,018	10,923,202	12,612,202	8,696,603	8,639,993	11,992,880	999,847	23,103	1,022,950	-	1,022,950	92,086	92,086					
3028	LINCOLN TRL DIST HLTH DEPT	0.142624%	0.136895%	311,908	40,191	352,099	5,752,401	6,749,230	4,922,786	4,890,742	6,788,672	565,972	12,036	578,008	-	578,008	52,126	52,126					
3029	PURCHASE AREA HLTH DEPT	0.014523%	0.014501%	18,468	2,362	20,830	345,812	395,812	285,812	285,812	395,812	27,937	(2,937)	25,000	-	25,000	315,521	315,521					
3030	MERCER CO HEALTH DEPT	0.045231%	0.051349%	58,147	7,493	65,640	1,258,220	1,491,727	1,081,727	1,081,727	1,491,727	105,511	(30,843)	74,668	-	74,668	9,718	9,718					
3031	CUMBERLAND VLY DIST HEALT	0.208851%	0.210720%	268,491	34,596	303,087	4,951,673	5,808,744	4,237,539	4,209,956	5,843,696	487,189	(51,293)	435,896	-	435,896	44,870	44,870					
3033	KY RIVER DIST HEALTH DEPT	0.255372%	0.278057%	327,657	42,203	369,860	5,765,445	6,748,445	5,079,729	5,079,729	6,748,445	595,729	(122,210)	473,519	-	473,519	54,865	54,865					
3034	BURKON CO HEALTH CENTER	0.031744%	0.035836%	48,170	6,207	54,377	868,381	1,042,327	760,258	755,309	1,048,419	87,407	14,499	92,556	-	92,556	8,050	8,050					
3035	CLARK COUNTY HEALTH DEPT	0.144714%	0.140450%	186,038	23,972	210,010	3,431,041	4,025,604	2,938,214	2,917,101													

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

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Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018						OPEB Expense					Implicit Subsidy Year Ending 6/30/2019
		2018		Employer Contributions (b)	Implicit Subsidy (c)	Total Contributions (7)	Discount Rate 5.86% (8)	Discount Rate Less 1.00% 4.86% (9)	Discount Rate Plus 1.00% 6.86% (10)	Health Care Trend Rate % Decrease (11)	Health Care Trend Rate % Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)		Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)	Net Employer OPEB Expense (17)	
		Proportionate Share (a)	Proportionate Share (4)										Proportionate Share of OPEB Expense (13)	Proportionate Share of Nonemployer Contributions (16)				
3086	GRAYSON COUNTY HEALTH DEPT	0.033416%	0.032678%	42,958	5,535	48,493	792,264	929,555	678,003	673,590	934,987	77,950	1,298	79,248	-	79,248	7,179	
3087	HARLAN CO HEALTH DEPT	0.067787%	0.065038%	87,144	11,229	98,373	1,607,170	1,882,955	1,375,383	1,366,430	1,896,695	158,127	8,367	166,904	-	166,904	1,564	
3088	CARTER CO HEALTH DEPT	0.027112%	0.032023%	34,854	4,491	39,345	642,802	754,192	550,096	546,516	758,600	63,244	(24,226)	39,018	-	39,018	5,825	
3801	KENTUCKY STATE UNIVERSITY	0.227672%	0.243631%	292,686	37,714	330,400	5,397,902	6,333,300	4,619,413	4,589,344	6,370,312	531,093	(87,292)	443,801	-	443,801	48,914	
5470	KCTCS	1.439482%	1.502162%	1,850,537	238,452	2,088,989	34,128,850	40,043,008	29,206,763	29,016,647	40,777,018	3,379,895	(176,833)	2,981,062	-	2,981,062	309,262	
7403	ASST OF COMMONWEALTH ATTY	0.062828%	0.064621%	81,334	10,480	91,814	1,500,029	1,759,967	1,283,693	1,275,337	1,770,252	107,566	(10,141)	137,645	-	137,645	13,593	
7407	KENTUCKY HOUSING CORP	0.784687%	0.767945%	1,008,760	129,985	1,138,745	18,604,237	21,828,149	15,921,121	15,817,485	21,855,712	2,780	(180,548)	1,858,228	-	1,858,228	168,584	
7408	FRANKLIN CO COUNCIL AGING	0.008039%	0.009194%	10,334	1,332	11,666	190,598	223,626	163,109	162,048	224,933	18,753	(5,792)	12,961	-	12,961	1,727	
7409	MUL ELEC POW ASSOC OF KY	0.009575%	0.008267%	11,257	1,386	12,643	207,597	243,571	177,655	176,501	244,995	20,425	1,603	22,028	-	22,028	1,681	
7410	FAYETTE CO ATTORNEY OFF	0.000000%	0.011448%	-	-	-	-	-	-	-	-	-	(52,439)	(52,439)	-	(52,439)	-	
7415	HIGHSCHOOL ATHLETIC ASSOC	0.022527%	0.026589%	28,960	3,732	32,692	534,095	626,648	457,068	454,093	630,310	52,549	(20,011)	32,538	-	32,538	4,840	
7416	KY OFFICE OF BAR ADMISSION	0.031201%	0.012680%	16,983	2,188	19,171	313,197	367,471	268,028	266,283	369,619	30,815	1,604	32,419	-	32,419	2,838	
7417	KY ASSOC OF REGIONAL PRGNG	0.008623%	0.009621%	10,828	1,395	12,223	199,702	234,308	170,901	169,788	235,677	19,648	(6,013)	13,635	-	13,635	1,810	
7718	MASTER COMM BOONE CO	0.012601%	0.012458%	16,199	2,087	18,286	298,759	350,530	255,671	254,007	352,579	29,394	(130)	29,264	-	29,264	2,707	
7720	MASTER COMM CAMPBELL CO	0.007382%	0.007299%	9,490	1,223	10,713	175,021	205,350	149,779	148,804	206,550	17,220	(80)	17,140	-	17,140	1,586	
7724	MASTER COMM CHRISTIAN CO	0.002408%	0.001875%	3,096	399	3,495	57,092	66,985	48,858	48,540	67,376	5,617	2,292	7,909	-	7,909	517	
7725	MASTER COMM CLARK CO	0.001428%	0.001350%	1,836	237	2,073	33,857	39,724	28,974	28,785	39,956	3,331	269	3,600	-	3,600	307	
7727	MASTER COMM CLINTON/CUMBE	0.002051%	0.001624%	2,637	340	2,977	48,627	57,054	41,614	41,343	57,387	4,784	1,828	6,612	-	6,612	441	
7730	MASTER COMM DAVIESS CO	0.007021%	0.009490%	9,026	1,163	10,189	166,462	195,308	142,454	141,527	196,449	16,378	(11,747)	4,631	-	4,631	1,508	
7734	MASTER COMM FAYETTE CO	0.013661%	0.011789%	17,562	2,263	19,825	323,890	380,017	277,179	275,374	382,238	31,867	(1,438)	30,429	-	30,429	2,935	
7740	MASTER COMM GARRARD CO	0.001217%	0.001203%	1,565	202	1,767	28,854	33,864	24,693	24,532	34,652	3,060	(11)	2,949	-	2,949	261	
7741	MASTER COMM GRANT CO	0.005655%	0.005894%	7,270	937	8,207	134,075	157,309	114,739	113,992	158,228	13,191	(1,447)	11,744	-	11,744	1,215	
7743	MASTER COMM GRAYSON CO	0.003476%	0.004288%	4,457	574	5,031	82,200	96,444	70,345	69,887	97,007	8,088	(37)	8,051	-	8,051	745	
7747	MASTER COMM HARDIN CO	0.009897%	0.010769%	12,642	1,654	14,296	237,676	282,664	201,216	200,236	282,664	23,236	(1,411)	21,825	-	21,825	2,159	
7750	MASTER COMMISSIONER HART COUNTY	0.002617%	0.000517%	3,364	434	3,798	62,047	72,799	53,098	52,753	73,224	6,105	9,456	15,561	-	15,561	502	
7751	MASTER COMM HENDERSON CO	0.000638%	0.001513%	820	106	926	15,126	17,748	12,945	12,851	17,851	1,488	(4,048)	(2,560)	-	(2,560)	137	
7752	HENRY TRIBLE MASTER COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7753	MASTER COMM HOPKINS CO	0.005214%	0.005544%	7,101	915	8,016	130,969	153,665	112,081	111,351	154,563	12,886	(436)	12,450	-	12,450	1,187	
7758	MASTER COMM JEFF CIRCUIT	0.029238%	0.030346%	37,645	4,851	42,496	694,274	814,584	594,145	590,278	819,345	68,309	(6,994)	61,315	-	61,315	6,291	
7759	MASTER COMMISSIONER OF JESSAMINE COUNTY	0.006242%	0.006468%	8,025	1,034	9,059	173,638	206,649	126,649	125,824	174,653	14,561	(1,424)	13,137	-	13,137	1,341	
7759	MASTER COMM KENTON CO	0.013046%	0.012496%	16,771	2,161	18,932	309,309	362,309	264,700	262,977	365,030	30,433	1,706	32,139	-	32,139	2,803	
7763	MASTER COMM LAUREL CO	0.004473%	0.004721%	6,319	791	7,110	113,235	132,807	96,904	96,273	131,441	11,141	(1,099)	10,042	-	10,042	1,099	
7773	MASTER COMM MCCracken CO	0.008684%	0.007032%	8,824	1,137	9,961	162,739	190,940	139,269	138,362	192,056	16,012	(1,197)	14,815	-	14,815	1,475	
7776	MASTER COMM MADISON CO	0.006943%	0.008864%	8,926	1,150	10,076	164,612	193,138	140,872	139,955	192,267	16,196	(71)	16,125	-	16,125	1,492	
7781	MASTER COMM MASON CO	0.000000%	0.002345%	-	-	-	-	-	-	-	-	-	(10,411)	(10,411)	-	(10,411)	-	
7782	MASTER COMM MEADE CO	0.004888%	0.005458%	6,284	810	7,094	115,890	135,973	99,176	98,531	136,767	11,402	(2,916)	8,486	-	8,486	1,050	
7790	MASTER COMM NELSON CO	0.006115%	0.006045%	7,861	1,013	8,874	144,981	170,105	124,072	124,072	171,099	14,265	(61)	14,204	-	14,204	1,314	
7792	MASTER COMM OHIO COUNTY	0.000000%	0.000796%	-	-	-	-	-	-	-	-	-	(3,646)	(3,646)	-	(3,646)	-	
7793	MASTER COMM OULSHAM CO	0.005980%	0.007288%	7,688	991	8,679	141,781	166,350	121,333	120,543	167,322	13,950	782	14,732	-	14,732	1,285	
7794	MASTER COMM OWEN CO	0.001628%	0.001911%	2,092	276	2,368	38,598	45,287	33,032	32,817	45,552	3,798	984	4,782	-	4,782	350	
7798	MASTER COMM PIKE CO	0.005529%	0.005466%	7,108	804	7,912	131,088	153,804	112,182	111,452	154,703	12,898	(56)	12,842	-	12,842	1,188	
7799	MASTER COMM FOR FLEMING	0.000898%	0.001716%	1,355	149	1,504	21,291	24,980	18,220	18,102	25,126	2,095	(3,803)	(1,708)	-	(1,708)	193	
7805	MASTER COMM SCOTT CO	0.001271%	0.001794%	1,621	207	1,828	29,849	34,861	25,849	25,869	34,861	3,017	(54)	2,963	-	2,963	267	
7807	MASTER COMM SIMPSON CO	0.002811%	0.002673%	3,614	466	4,080	66,646	78,195	57,035	56,663	78,652	6,557	(704)	5,853	-	5,853	604	
7814	MASTER COMM WARREN CO	0.009990%	0.007933%	12,734	1,641	14,375	234,839	275,134	200,970	199,662	277,144	23,106	(1,04)	22,062	-	22,062	2,128	
7817	LOGAN CO MASTER COMM	0.002596%	0.002656%	3,264	415	3,679	60,648	71,332	51,900	51,883	71,332	5,867	(1,183)	4,684	-	4,684	560	
7819	MASTER COMM FLOYD CO	0.003476%	0.004248%	4,457	501	4,958	82,200	96,444	70,345	69,887	97,007	8,088	(37)	8,051	-	8,051	745	
7820	MASTER COMM BARREN CO	0.005588%	0.005219%	7,184	926	8,110	132,487	155,445	113,379	113,035	156,353	13,035	1,342	14,377	-	14,377	1,201	
7821	MASTER COMM MULHENBERG CO	0.003917%	0.002862%	5,236	649	5,885	92,869	106,962	79,475	78,958	109,999	9,137	(1,175)	7,962	-	7,962	847	
8204	NORTHERN KY REG MMHR BD COMMUNICARE INC	0.247661%	0.247661%	326,616	42,671	369,287	6,014,652	7,094,034	5,163,034	5,163,034	7,094,034	592,463	(1,078)	600,531	-	600,531	56,651	
8204	COMMUNICARE INC	0.441472%	0.524779%	567,538	73,130	640,668	10,466,912	12,280,714	8,957,367	8,899,602	12,352,482	(409,112)	620,715	620,715	-	620,715	94,847	
8205	ADANTABEHAVIORAL HLTH SRV	0.450593%	0.601353%	579,264	74,641	653,905	10,683,163	12,534,439	9,142,430	9,082,919	12,607,690	1,051,103	(727,817)	332,286	-	332,286	96,806	
8208	CUMBERLAND RIVER MMHR	0.849709%	0.871639%	1,092,350	140,756	1,233,106	20,145,852	23,636,908	17,240,403	17,128,179	23,750,462	1,982,125	(153,414)	1,828,711	-	1,828,711	182,553	
8209	WESTERN KY REG MMHR ADV BLUEGRASS ORG	0.254937%	0.275161%	327,014	42,138	369,152	6,011,007	7,075,115	5,161,211	5,127,155	7,117,468	593,883	(111,087)	482,796	-	482,796	54,651	
8210	PENNROYAL REG MMHR BD	0.262030%	0.259724%															

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

DRAFT

Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2018										Net OPEB Liability as of June 30, 2018										OPEB Expense				Implicit Value Year Ending 6/30/2019
		2018 Proportionate Share	2017 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.86%	Discount Rate Less 1.00% 4.86%	Discount Rate Plus 1.00% 6.86%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense										
																	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
31205	KY LANDSCAPE ARCH REG BD	0.001608%	0.001563%	2,067	266	2,333	38,124	44,731	32,626	32,414	44,992	3,751	106	3,857	-	3,857	345									
31215	BD EXAMINERS OF SOCIAL WK	0.008842%	0.007109%	10,853	1,398	12,251	200,152	216,447	171,286	170,171	216,309	19,693	(6,335)	13,358	-	13,358	1,814									
31225	BD OF HARDWARESMITHS/SMTG	0.030590%	0.027381%	39,326	5,067	44,393	725,262	850,942	620,664	616,624	855,915	71,358	12,793	84,151	-	84,151	6,572									
31245	BD OF MEDICAL LICENSURE	0.045206%	0.044224%	58,115	7,488	65,603	1,071,794	1,257,525	917,219	917,219	1,264,874	105,453	1,680	107,133	-	107,133	9,712									
31250	BOARD OF NURSING	0.168996%	0.168506%	217,139	27,980	245,119	4,004,612	4,698,568	3,427,064	3,404,757	4,726,026	394,009	(8,695)	385,314	-	385,314	36,288									
31260	BOARD OF OPTOMETRIC EXAM	0.004691%	0.004638%	6,030	777	6,807	111,219	130,493	95,179	94,560	131,255	(50)	10,893	-	10,893	1,008										
31263	KY RESPIRATORY CARE BD	0.005707%	0.006170%	7,337	945	8,282	135,308	155,794	115,974	115,040	159,683	12,640	(2,477)	10,163	-	10,163	1,226									
31268	PERSONNEL BOARD	0.020175%	0.018339%	25,936	3,342	29,278	478,331	561,221	409,346	406,682	564,501	47,062	7,152	54,214	-	54,214	4,334									
31270	KY BOARD OF PHARMACY	0.064441%	0.053585%	82,808	10,670	93,478	1,527,199	1,791,846	1,306,945	1,298,438	1,802,318	150,259	44,338	194,597	-	194,597	13,839									
31275	BD OF PHYSICAL THERAPY	0.006983%	0.008113%	8,978	1,157	10,135	165,561	194,251	141,683	140,761	195,386	16,585	(5,611)	10,974	-	10,974	1,500									
31284	BOARD OF REAL ESTATE APPR	0.000000%	0.007592%	-	-	-	-	-	-	-	-	-	-	(34,776)	-	(34,776)	-									
31290	BD OF PROF ENGINEERS & LA	0.034599%	0.037673%	44,476	5,731	50,207	820,241	962,379	701,945	697,376	968,004	80,702	(16,251)	64,451	-	64,451	7,433									
31345	SCHOOL FAC CONSTR COMB	0.010298%	0.010986%	14,768	1,903	16,671	272,370	315,569	233,089	231,572	317,978	1,583	28,381	-	28,381	2,488										
31354	EXECUTIVE BRANCH ETH COMM	0.017073%	0.017420%	21,949	2,828	24,777	404,786	474,931	346,407	344,152	477,706	39,226	(2,654)	37,172	-	37,172	3,668									
31370	COMMISSION ON HUMAN RIGHT	0.061163%	0.062761%	78,629	10,132	88,761	1,450,121	1,701,411	1,240,983	1,232,905	1,711,354	142,676	(11,132)	131,544	-	131,544	13,140									
31395	COMMISSION- REAL ESTATE	0.000000%	0.019291%	-	-	-	-	-	-	-	-	-	-	(88,364)	-	(88,364)	-									
31400	COMMISSION ON WOMEN	0.000000%	0.009993%	7,947	1,024	8,971	146,570	171,969	125,431	124,615	172,974	14,421	480	14,901	-	14,901	1,328									
31415	KY COUNCIL POSTSEC EDUCAT	0.172144%	0.184184%	227,818	29,356	257,174	4,201,588	4,929,677	3,575,632	3,572,227	4,958,486	413,889	(42,972)	370,417	-	370,417	38,073									
31785	OFFICE OF STATE BUD DIREC	0.095758%	0.097858%	125,442	16,164	141,606	2,313,488	2,714,391	1,979,835	1,966,948	2,730,254	227,621	(7,365)	220,256	-	220,256	20,964									
35605	TRAN OFF OF THE SECRETARY	0.121615%	0.200801%	278,086	35,833	313,919	5,138,638	6,017,375	4,388,982	4,360,413	6,052,541	504,600	19,654	524,254	-	524,254	46,474									
35607	TRAN OFFICE OF LEGAL SVC	0.142371%	0.157499%	182,769	23,551	206,320	3,370,749	3,954,863	2,884,617	2,865,840	3,977,975	331,644	(79,073)	252,571	-	252,571	30,544									
35609	DIVISION OF FACILITY MANA	0.111889%	0.138694%	143,839	18,535	162,374	2,652,790	3,112,489	2,270,202	2,255,425	3,130,678	261,005	(129,757)	131,248	-	131,248	24,038									
35615	TRAN DEPT OF AVIATION	0.074827%	0.070718%	96,195	12,395	108,590	1,774,082	2,081,511	1,518,223	1,508,340	2,093,676	174,550	14,158	188,708	-	188,708	16,076									
35617	TRAN OFFICE OF PERSONNEL	0.111215%	0.121521%	140,620	18,131	158,751	2,619,607	3,124,634	2,241,607	2,241,607	3,124,634	257,210	(227,043)	29,167	-	29,167	3,544									
35617	OFFICE OF INFORMAT TECHNO	0.136127%	0.146626%	174,999	22,550	197,549	3,227,451	3,786,733	2,761,986	2,744,007	3,808,863	317,545	(56,576)	260,969	-	260,969	29,246									
35618	OFFICE OF AUDITS	0.116904%	0.141440%	149,246	19,211	168,477	2,752,486	3,255,521	2,340,188	2,340,188	3,248,335	270,814	(123,336)	147,478	-	147,478	24,942									
35619	DOT PAYROLL DIVISION	0.049632%	0.054394%	63,805	8,222	72,027	1,176,731	1,380,646	1,007,022	1,000,467	1,388,714	115,777	(24,906)	90,871	-	90,871	10,663									
35625	TRAN DIVISION OF HIGHWAYS	0.185748%	0.206183%	245,820	31,524	277,344	4,679,606	5,549,362	3,984,517	3,984,517	5,549,362	464,845	(26,965)	437,880	-	437,880	24,850									
35628	TRAN DEPT OF INTERGOV PRO	0.040313%	0.031681%	51,824	6,678	58,502	967,626	1,121,413	817,942	817,942	1,128,766	115,777	(30,727)	85,050	-	85,050	8,661									
35630	TRAN DEPT OF VEH REGULAT	0.045898%	0.042157%	59,049	7,601	66,650	1,082,082	12,767,829	9,312,661	9,252,042	12,842,440	1,080,565	(890,110)	890,450	-	890,450	98,609									
35635	CAB FOR ECONOMIC DEVELOPM	0.290738%	0.256611%	373,761	48,161	421,922	6,893,142	8,087,648	5,899,008	5,860,609	8,134,912	678,208	138,201	816,409	-	816,409	62,463									
39075	KHEGA DIV OF FINANCIAL	0.060214%	0.085192%	89,978	11,465	101,443	1,641,003	1,925,371	1,404,336	1,395,195	1,936,623	161,456	(50,463)	110,993	-	110,993	81,953									
39079	COMMONWEALTH OF TECHNO	1.312013%	1.400376%	1,686,670	217,337	1,904,007	31,106,672	36,497,120	26,620,446	26,447,165	36,710,408	3,060,547	(486,531)	2,574,016	-	2,574,016	281,876									
39084	KY RIVER AUTHORITY	0.022779%	0.023517%	29,283	3,773	33,056	633,658	742,322	462,181	459,172	637,361	53,137	(4,800)	48,337	-	48,337	4,894									
39112	OFFICE OF TOURISM	0.187895%	0.191163%	234,324	29,859	264,183	4,273,324	5,043,151	3,716,141	3,716,141	5,043,151	405,139	(45,191)	359,948	-	359,948	40,218									
39130	DEPT OF REVENUE	2.308797%	2.264127%	2,968,092	382,456	3,350,548	54,739,542	64,225,309	46,844,967	46,540,038	64,600,640	5,385,756	60,712	5,446,468	-	5,446,468	496,027									
39750	OFFICE OF SECRETARY	0.352376%	0.352766%	452,999	58,372	511,371	8,354,524	9,802,273	7,149,629	7,103,909	9,859,557	821,991	(23,750)	798,241	-	798,241	75,705									
39757	FIN OFFICE OF INSP GENERAL	0.034279%	0.028537%	44,067	5,678	49,745	812,725	953,361	695,513	690,986	959,134	79,963	24,165	104,128	-	104,128	7,365									
39759	OFFICE OF CONTROLLER	0.237464%	0.237464%	295,568	37,568	333,136	5,412,658	6,394,325	4,649,325	4,649,325	6,394,325	531,066	(50,463)	480,603	-	480,603	46,870									
39785	DEPT FACILITIES SUPP SVCS	0.644755%	0.649803%	82,653	10,621	93,274	1,520,807	1,784,328	1,310,382	1,293,661	1,784,328	146,936	(78,130)	68,806	-	68,806	17,816									
50235	KY STATE FARM BOARD	0.536829%	0.528923%	690,124	87,027	777,151	12,727,742	14,933,322	10,832,139	10,821,287	15,020,992	1,252,267	2,745	1,255,012	-	1,255,012	115,334									
50410	COMM KY HERITAGE COUNCIL	0.051322%	0.052444%	65,979	8,502	74,481	1,216,823	1,427,685	1,092,332	1,094,554	1,436,629	119,772	(7,418)	112,304	-	112,304	11,026									
50549	KY ARTS COUNCIL	0.042498%	0.051572%	51,186	6,892	58,078	969,292	1,121,413	855,167	849,607	1,178,130	98,319	(25,235)	73,084	-	73,084	9,055									
50550	KY HISTORICAL SOCIETY	0.172426%	0.119028%	166,343	20,661	187,004	2,957,144	3,469,584	2,530,662	2,514,189	3,489,860	19,950	18,326	309,276	-	309,276	26,796									
50680	DEPT OF FIS & WILDLIFE	0.955074%	0.923607%	1,227,804	158,209	1,386,013	22,643,963	26,567,915	19,378,235	19,252,095	26,723,177	84,609	(2,312)	82,297	-	82,297	205,190									
50685	COMM KY HORSE PARK	0.1710097%	0.188899%	221,717	28,177	250,894	4,146,560	4,861,620	3,451,230	3,428,764	4,879,351	396,867	(50,062)	346,805	-	346,805	35,644									
50670	DEPT OF PARKS	1.559133%	1.560122%	2,004,383	258,271	2,262,654	36,965,432	43,371,440	31,634,252	31,428,334	43,624,599	3,636,983	(101,754)	3,535,229	-	3,535,229	334,966									
50850	COMM OFFICE OF SECRETARY	0.102954%	0.112145%	132,353	17,054	149,407	2,440,949	2,868,938	2,088,913	2,075,316	2,880,675	235,359	(48,517)	196,845	-	196,845	22,119									
50852	KY ARTISANS CTR AT BEREA	0.033504%	0.033504%	43,072	5,550	48,622	794,350	932,003	679,789	675,364	937,449	78,155	(2,088)	76,067	-	76,067	7,198									
50860	DEPT OF TOURISM	0.091613%	0.091613%	109,856	14,149	124,005	2,035,014	2,395,017	1,721,750	1,721,750	2,395,017	197,549	(10,607)	186,942	-	186,942	20,588									
51183	EDUC PROF STANDARDS HCD	0.037542%	0.040945%	48,263	6,219	54,482																				

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Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

DRAFT

Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2018			Net OPEB Liability as of June 30, 2018								OPEB Expense					Implicit Subsidy Year Ending 6/30/2019
		2018 Proportionate Share (1)	2017 Proportionate Share (2)	Employer Contributions (3)	Implicit Subsidy (4)	Total Contributions (5)	Discount Rate 5.86% (6)	Discount Rate Less 1.00% 4.86% (8)	Discount Rate Plus 1.00% 6.86% (10)	Health Care Trend Rate % Decrease (11)	Health Care Trend Rate % Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)		Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)	Net Employer OPEB Expense (17)	
													Proportionate Share of Aggregate Plan OPEB Expense (14)	Proportionate Share of Nonemployer Contributions (16)				
57129	DEPT FOR ENVIRONM PROTECT	1.930948%	1.998956%	2,482,345	319,864	2,802,209	45,781,075	53,714,438	39,178,497	38,923,471	54,028,343	4,504,343	361,558	(431,871)	4,072,472	-	4,072,472	414,849
57139	OFFICE OF ADMINISTRATIVE SERVICES	0.124618%	0.000000%	160,203	20,643	180,846	2,954,583	3,460,580	2,528,471	2,512,012	3,486,839	290,698	-	-	290,698	-	290,698	26,773
58175	BRD OF CLMS & CRIME VCTI	0.000000%	0.009149%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	0.000000%	0.002290%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	0.132243%	0.122012%	170,006	21,906	191,912	3,135,365	3,678,690	2,683,180	2,665,715	3,700,188	308,485	38,621	347,106	347,106	-	347,106	28,411
58671	KY CLAIMS COMMISSION	0.033742%	0.030351%	43,377	5,589	48,966	709,993	938,623	684,618	680,161	944,108	87,710	13,430	92,140	92,140	-	92,140	7,249
58675	OFFICE OF THE SECRETARY	0.178509%	0.147098%	229,844	29,570	259,054	4,965,701	4,232,291	4,964,720	3,598,331	4,994,720	416,410	132,755	549,165	549,165	-	549,165	38,351
58676	DEPT OF INSURANCE	0.283902%	0.275570%	364,973	47,029	412,002	6,731,066	7,897,487	5,760,307	5,722,811	7,943,639	662,261	20,470	682,731	682,731	-	682,731	60,994
58677	OFF OF OCCUP & PROFESSION	0.084557%	0.067088%	108,715	14,009	122,724	2,005,009	2,352,455	1,715,845	1,704,676	2,366,003	197,270	74,803	272,073	272,073	-	272,073	18,168
58678	KY BOXING & WRESTLING AULT	0.003103%	0.000193%	3,989	514	4,503	73,569	86,318	62,959	62,549	86,623	7,238	13,136	20,374	20,374	-	20,374	667
58680	DEPT OF ALCOHOL & BEVERA	0.059088%	0.082810%	75,961	9,788	85,749	1,400,924	1,643,689	1,198,882	1,191,078	1,653,295	137,835	13,835	151,670	151,670	-	151,670	12,695
58681	DEPT OF CHARITABLE GAMING	0.074050%	0.073884%	95,195	12,266	107,461	1,755,660	2,059,897	1,502,458	1,492,678	2,071,935	172,737	(3,855)	168,882	168,882	-	168,882	15,909
58685	DEPT OF COMMERCIAL INSTANTI	0.319254%	0.312552%	410,420	52,885	463,305	7,569,231	8,880,896	6,477,591	6,436,426	8,932,796	744,727	10,801	755,528	755,528	-	755,528	68,589
58690	DEPT OF HOUSING & BUILD C	0.541593%	0.558513%	696,249	89,716	785,965	12,840,693	15,065,845	10,988,799	10,917,269	15,153,889	1,263,380	(111,352)	1,152,028	1,152,028	-	1,152,028	116,357
014A	BRECKINRIDGE CO ATTORNEY	0.006313%	0.006110%	8,139	1,040	9,189	176,114	128,455	127,618	127,618	147,768	14,768	618	15,386	15,386	-	15,386	1,360
024A	CHRISTIAN COUNTY ATTORNEY	0.001481%	0.001464%	1,904	245	2,149	35,113	41,198	30,049	29,854	41,439	3,455	(14)	3,441	3,441	-	3,441	318
031A	EDMONSON COUNTY ATTORNEY	0.002658%	0.002977%	3,417	440	3,857	63,619	73,939	53,930	53,579	74,771	6,200	(1,627)	4,573	4,573	-	4,573	571
060A	KNOTT COUNTY ATTORNEY	0.006286%	0.006215%	8,081	1,041	9,122	149,036	174,862	127,542	127,542	175,884	14,663	(67)	14,596	14,596	-	14,596	1,350
071A	LOGAN COUNTY ATTORNEY	0.006549%	0.007060%	8,419	1,085	9,504	155,271	182,178	132,878	132,013	183,242	15,277	(2,749)	12,528	12,528	-	12,528	1,407
086A	MORRIS COUNTY ATTORNEY	0.001813%	0.001793%	2,331	300	2,631	42,985	50,433	36,785	36,546	50,728	4,229	(21)	4,208	4,208	-	4,208	390
116A	WAYNE COUNTY ATTORNEY	0.008125%	0.007954%	10,445	1,346	11,791	226,018	268,854	164,854	163,781	272,339	18,953	277	19,230	19,230	-	19,230	1,746
W002	ALLEN COUNTY ATTORNEY	0.005933%	0.007448%	7,627	980	8,607	140,666	165,042	120,379	119,596	166,007	13,840	(7,309)	6,531	6,531	-	6,531	1,275
W003	ANDERSON COUNTY ATTORNEY	0.000806%	0.002545%	1,037	134	1,171	19,110	22,421	16,354	16,247	22,552	1,880	(8,016)	(6,136)	(6,136)	-	(6,136)	173
W005	BARRETT COUNTY ATTORNEY	0.015632%	0.015632%	21,915	2,815	24,730	418,255	492,823	303,995	303,995	492,823	40,905	(3,286)	37,619	37,619	-	37,619	3,384
W007	BELL COUNTY ATTORNEY	0.013125%	0.013074%	16,873	2,174	19,047	311,182	365,107	266,303	264,570	367,240	30,617	(585)	30,032	30,032	-	30,032	2,820
W008	BONE COUNTY ATTORNEY	0.042270%	0.043087%	54,341	7,002	61,343	1,002,184	1,175,852	857,649	852,066	1,182,724	98,004	(6,377)	91,627	91,627	-	91,627	9,081
W011	BOYLE COUNTY ATTORNEY	0.000413%	0.000922%	530	68	598	9,792	11,489	8,380	8,325	11,556	963	(2,357)	(1,394)	(1,394)	-	(1,394)	89
W015	BULLITT COUNTY ATTORNEY	0.000698%	0.000698%	828	108	936	16,376	19,283	14,254	14,254	19,283	1,524	(3,524)	(2,000)	(2,000)	-	(2,000)	158
W021	CARROLL COUNTY ATTORNEY	0.004973%	0.004925%	6,393	824	7,217	117,905	138,347	100,901	100,244	139,146	11,601	(90)	11,511	11,511	-	11,511	1,068
W022	CHILD SUPPORT ENFORCEMENT	0.003060%	0.003054%	3,934	507	4,441	72,550	85,122	62,083	61,683	85,619	6,517	(163)	6,354	6,354	-	6,354	657
W023	CASEY COUNTY ATTORNEY	0.005497%	0.005375%	7,066	911	7,977	130,329	152,914	113,533	110,807	153,807	12,823	216	13,039	13,039	-	13,039	1,181
W025	CLARK COUNTY ATTORNEY	0.000901%	0.010253%	11,572	1,491	13,063	213,406	250,387	181,438	181,438	251,850	20,907	(6,286)	14,701	14,701	-	14,701	1,394
W028	CRITTENDEN CO ATTORNEY	0.002569%	0.003905%	3,303	426	3,729	60,909	71,464	52,124	51,785	71,881	5,993	(6,280)	(287)	(287)	-	(287)	552
W030	DAVESS COUNTY ATTORNEY	0.003985%	0.004637%	5,123	620	5,743	94,481	110,853	80,855	80,328	111,501	9,296	(3,235)	6,061	6,061	-	6,061	856
W036	FLOYD COUNTY ATTORNEY	0.023499%	0.023788%	32,136	4,141	36,277	592,681	695,386	507,204	503,902	699,449	58,313	(5,177)	53,136	53,136	-	53,136	5,371
W037	FRANKLIN COUNTY ATTORNEY	0.017996%	0.018131%	23,135	2,981	26,116	426,669	500,606	365,135	362,758	503,532	41,979	(1,740)	40,239	40,239	-	40,239	3,866
W039	GALLATIN COUNTY ATTORNEY	0.000000%	0.000256%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	0.005897%	0.005947%	7,581	977	8,558	139,813	164,041	119,649	118,870	164,999	13,756	(597)	13,159	13,159	-	13,159	1,267
W041	GRANT COUNTY CHILD SUPPORT	0.001838%	0.001791%	2,363	304	2,667	43,577	51,129	37,293	37,050	51,238	4,288	101	4,389	4,389	-	4,389	395
W042	GRAVES COUNTY ATTORNEY	0.014089%	0.014004%	18,113	2,344	20,457	334,038	391,923	285,863	284,002	394,213	32,866	(489)	32,377	32,377	-	32,377	3,027
W046	HANCOCK COUNTY ATTORNEY	0.001655%	0.001686%	2,140	276	2,416	39,476	46,316	33,782	33,563	46,587	3,884	(200)	3,684	3,684	-	3,684	358
W049	HARRISON COUNTY ATTORNEY	0.007248%	0.007166%	9,518	1,201	10,719	171,844	201,622	147,060	146,103	202,801	16,907	(76)	16,831	16,831	-	16,831	1,557
W053	HICKMAN COUNTY ATTORNEY	0.002345%	0.002468%	3,015	388	3,403	55,598	65,242	47,580	47,270	65,614	5,470	(710)	4,760	4,760	-	4,760	504
W054	HOPKINS COUNTY ATTORNEY	0.022487%	0.021722%	28,908	3,725	32,633	533,147	625,356	456,256	453,286	629,191	52,456	2,102	54,558	54,558	-	54,558	4,831
W055	JACKSON COUNTY ATTORNEY	0.000838%	0.000818%	1,078	139	1,217	19,868	23,311	17,003	16,892	23,447	1,955	40	1,995	1,995	-	1,995	180
W056	JEFFERSON CO ATTORNEY	0.011523%	0.013488%	14,814	1,909	16,723	273,200	320,543	233,799	232,777	322,416	26,880	(18,239)	8,641	8,641	-	8,641	2,476
W062	LARUE COUNTY ATTORNEY	0.007023%	0.007372%	9,028	1,163	10,191	166,509	195,363	142,495	141,568	196,505	16,383	(2,036)	14,347	14,347	-	14,347	1,509
W063	LAUREL COUNTY ATTORNEY	0.001740%	0.001914%	2,237	288	2,525	41,254	48,403	35,074	34,074	48,686	4,059	(905)	3,154	3,154	-	3,154	374
W065	LEE COUNTY ATTORNEY	0.004233%	0.004282%	5,442	701	6,143	100,361	117,752	85,887	85,328	118,440	9,874	(488)	9,386	9,386	-	9,386	909
W073	MCCRACKEN COUNTY ATTORNEY	0.003204%	0.004959%	4,119	531	4,650	75,964	89,128	65,008	64,585	89,649	7,474	(4,165)	3,308	3,308	-	3,308	688
W074	MCCRACKEN COUNTY ATTORNEY	0.008191%	0.008151%	10,530	1,357	11,887	194,201	227,854	166,194	165,112	228,186	19,107	(327)	18,780	18,780	-	18,780	1,760
W076	MADISON COUNTY ATTORNEY	0.028526%	0.029458%	36,672	4,725	41,397	678,326	793,526	578,786	575,019								

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Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

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Participating Employer Code (1)	Participating Employer Name (2)	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		Liability Experience (19)	Assumption Changes (20)	Investment Experience (21)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22)	Total Deferred Outflow of Resources (23)	Liability Experience (24)	Assumption Changes (25)	Investment Experience (26)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27)	Total Deferred Inflow of Resources (28)	2019	2020	2021	2022	2023	Thereafter
												(29)	(30)	(31)	(32)	(33)	(34)
1430	EASTERN KY UNIV	-	3,612,847	-	-	2,244,106	129,889	503,390	5,701,361	18,578,746	(1,026,734)	(1,026,734)	(1,026,734)	(1,885,696)	-	-	
1433	KET FOUNDATION	-	279,532	-	-	173,630	10,050	38,948	92,181	314,809	9,336	9,336	9,336	9,336	-	-	
1434	KY BAR ASSOCIATION	-	381,386	-	-	236,896	13,712	53,140	57,495	361,243	30,108	30,108	30,108	30,108	-	-	
1435	CHILD WATCH ADVOCACY CTR	-	32,901	-	12,553	20,436	1,183	4,584	1,740	27,943	6,610	6,610	6,610	6,610	-	-	
1436	PURCHASE AREA SACAC	-	98,190	-	105,842	60,990	3,530	13,681	4,657	82,858	37,260	37,260	37,260	37,260	-	-	
1437	SANCTUARY INC	-	107,808	-	204,538	66,468	3,847	14,930	4,378	83,603	63,476	63,476	63,476	63,476	-	-	
1438	O A S I S	-	99,808	-	-	61,995	3,588	13,907	5,101	130,591	(1,294)	(1,294)	(1,294)	(1,294)	-	-	
1439	BARREN RIVER CHLD ADVOCA	-	29,469	-	26,467	18,305	1,059	4,106	1,439	24,909	9,824	9,824	9,824	1,555	-	-	
1440	MOREHEAD STATE UNIVERSITY	-	1,319,509	-	-	819,608	47,439	183,852	1,159,430	2,210,329	(140,200)	(140,200)	(140,200)	(140,200)	-	-	
1445	MURRAY STATE UNIV	-	2,215,328	-	485,839	1,376,043	79,546	308,669	119,934	1,884,252	352,946	352,946	352,946	352,946	-	-	
1450	NORTHERN KY UNIVERSITY	-	5,737,777	-	-	3,563,997	206,285	799,464	12,457,797	5,815,543	356,081	356,081	356,081	(1,146,009)	-	-	
1451	SILVERLEAF	-	56,110	-	73,334	34,852	2,017	7,818	2,561	47,248	24,587	24,587	24,587	8,433	-	-	
1452	SPRINGFIELD INC	-	62,226	-	6,723	68,949	38,051	2,237	8,070	3,423	52,981	8,138	8,138	8,138	-	-	
1453	SAFE HARBOR	-	107,676	-	80,576	188,252	66,882	3,871	15,003	5,384	91,140	31,760	31,760	31,760	1,831	-	
1454	D.O.V.E.S.	-	56,710	-	108,370	35,225	2,039	7,902	2,320	47,486	33,632	33,632	33,632	16,696	-	-	
1455	GATEWAY CHLD ADVOCACY	-	6,699	-	6,699	4,161	241	933	24,760	30,095	(5,514)	(5,514)	(5,514)	(6,856)	-	-	
1456	JUDY'S PLACE FOR KIDS, INC.	-	48,979	-	115,156	30,423	1,761	6,824	1,835	40,843	34,576	34,576	34,576	19,561	-	-	
1457	KY RIVER CHLD ADVOCACY	-	14,087	-	-	8,750	506	1,963	16,755	27,974	(2,610)	(2,610)	(2,610)	(6,056)	-	-	
1458	BLUEGRASS RAPE CRISIS CTR	-	114,116	-	70,731	184,847	70,883	4,103	15,900	5,820	96,706	29,900	29,900	29,900	(1,558)	-	
1459	NURSING HOME OMBUDSMAN	-	40,563	-	-	25,195	1,458	5,622	8,210	40,535	2,669	2,669	2,669	(7,960)	-	-	
1465	WESTERN KENTUCKY UNIV	-	3,132,327	-	-	1,945,633	112,614	436,438	10,117,709	3,506,394	110,022	110,022	110,022	(704,132)	-	-	
1480	KASAP	-	70,812	-	67,104	43,985	2,546	9,866	3,431	59,828	24,506	24,506	24,506	4,571	-	-	
1481	KDVA	-	120,539	-	49,937	170,476	74,872	4,334	16,795	6,342	102,343	25,230	25,230	25,230	(7,558)	-	
1482	KACAC	-	-	-	-	30,423	1,761	6,824	1,835	40,843	34,576	34,576	34,576	(13,546)	-	-	
1483	PENNYRILE CHLD ADV CTR	-	25,678	-	15,218	40,896	15,950	923	3,578	1,315	21,766	6,550	6,550	6,550	(518)	-	
1484	BUFFALO TR CHLD ADV INC	-	15,547	-	3,074	18,621	9,657	559	2,166	845	13,227	2,391	2,391	(1,778)	-	-	
1485	CUMBERLAND Y C A CENTER	-	37,437	-	41,844	79,281	23,254	1,346	5,216	1,764	31,580	14,588	14,588	14,588	3,936	-	
1486	HOPE HARBOR INC	-	60,252	-	54,205	18,007	1,042	4,039	1,042	24,281	16,887	16,887	16,887	1,039	-	-	
1487	B.R.A.S. INC	-	117,994	-	111,079	73,292	4,242	16,441	5,722	99,697	40,645	40,645	40,645	7,442	-	-	
1488	WOMEN AWARE	-	38,531	-	3,087	23,914	1,385	5,369	2,128	32,816	4,763	4,763	4,763	(5,489)	-	-	
1489	BETHANY HOUSE ABUSE SHEL	-	76,980	-	30,683	107,663	47,816	2,788	10,726	4,059	65,369	15,803	15,803	15,803	(5,115)	-	
1490	HOPE HARBOR INC	-	355,712	-	232,488	37,428	2,186	8,395	2,010	49,996	50,630	50,630	50,630	33,601	-	-	
1491	CHLD ADV CTR OF GRN RVR	-	26,309	-	5,109	16,342	946	3,666	1,127	22,383	4,022	4,022	4,022	(2,431)	-	-	
1492	CSG HEADQUARTERS	-	674,722	-	419,101	242,528	94,011	61,909	611,907	1,149,277	(76,535)	(76,535)	(76,535)	(344,950)	-	-	
1493	KY HIGHWAY DIST LDN CORP	-	1,161,624	-	227,691	1,317,795	76,101	1,440	276,590	1,802,270	276,590	276,590	276,590	276,590	-	-	
3022	LEX FAYETTE CO HLTH DEPT	-	1,060,774	-	1,045,594	1,165,368	658,895	38,137	147,801	58,430	903,263	136,172	136,172	136,172	(146,411)	-	
3023	LAKE CUMBERLAND DISTRICT	-	1,006,172	-	1,006,172	624,980	36,174	140,193	141,202	942,549	82,098	82,098	82,098	(182,672)	-	-	
3024	WEDCO DIST HEALTH DEPT	-	503,557	-	300,621	804,178	313,782	18,104	70,162	25,775	426,823	128,992	128,992	128,992	(9,620)	-	
3025	NORTHWEST DIST HLTH DEPT	-	1,051,206	-	1,051,206	671,985	32,242	152,083	59,762	929,042	152,004	152,004	152,004	152,004	-	-	
3026	BARREN RVR DIST HLTH DEPT	-	998,062	-	998,062	619,942	35,882	139,063	157,468	77,008	77,008	77,008	77,008	(185,319)	-	-	
3027	GREEN RVR DIST HLTH DEPT	-	1,068,260	-	1,068,260	663,546	38,406	148,844	58,357	909,153	153,051	153,051	153,051	(132,631)	-	-	
3028	LINCOLN TR DIST HLTH DEPT	-	604,698	-	90,703	695,401	375,606	21,740	84,253	33,065	514,666	85,594	85,594	85,594	(76,047)	-	
3029	PURCHASE DIST HLTH DEPT	-	355,712	-	355,712	220,949	12,789	49,563	17,789	353,510	23,862	23,862	23,862	(44,967)	-	-	
3030	MERCER CO HEALTH DEPT	-	112,730	-	-	70,022	4,053	15,707	119,306	209,088	(17,130)	(17,130)	(17,130)	(86,682)	-	-	
3031	CUMBERLAND VLY DIST HEALT	-	520,525	-	520,525	323,322	18,714	72,526	192,719	607,281	12,026	12,026	12,026	(122,834)	-	-	
3033	KY RIVER DIST HEALTH DEPT	-	630,970	-	630,970	395,341	22,482	88,462	166,462	447,787	(44,787)	(44,787)	(44,787)	(205,568)	-	-	
3034	BOURBON CO HEALTH CENTER	-	99,387	-	26,842	120,229	38,007	3,357	13,012	5,006	79,382	16,509	16,509	(6,682)	-	-	
3035	CLARK CO HEALTH DEPT	-	360,674	-	67,099	427,773	224,031	12,967	50,254	19,620	306,872	54,386	54,386	54,386	(42,257)	-	-
3036	GATEWAY DIST HEALTH DEPT	-	314,068	-	196,934	511,002	195,082	11,291	43,720	16,002	266,135	82,872	82,872	82,872	(1,748)	-	
3037	BOYLE CO HEALTH DEPT	-	93,343	-	93,343	57,979	3,356	13,026	7,611	81,956	9,011	9,011	9,011	(47,814)	-	-	
3038	PIKE CO HEALTH DEPT	-	367,670	-	367,670	228,377	13,219	51,269	57,451	650,276	(47,814)	(47,814)	(47,814)	(139,163)	-	-	
3039	FLOYD CO HEALTH CENTER	-	200,079	-	216,655	221,734	124,278	7,193	27,878	11,006	170,355	26,178	26,178	26,178	(27,156)	-	-
3040	MARTIN CO HEALTH DEPT	-	81,282	-	26,948	108,230	50,488	2,922	11,325	4,329	69,064	15,289	15,289	15,289	(6,701)	-	-
3042	BUFFALO TRACE HEALTH DEPT	-	135,887	-	135,887	84,405	4,885	18,934	14,978	123,202	12,129	12,129	12,129	(23,702)	-	-	
3043	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	228,512	228,512	(58,137)	(58,137)	(58,137)	(54,101)	-	-	
3044	N CENTRAL DIST HLTH DEPT	-	272,453	-	10,597	272,453	162,651	9,414	36,485	14,543	223,093	29,711	29,711	29,711	(39,774)	-	-
3045	PENNYRILE DIST HLTH DEPT	-	280,207	-	220,545	300,752	174,050	10,074	39,042	13,926	237,092	85,435	85,435	85,435	(2,356)	-	-
3047	BREATHITT CO HEALTH DEPT	-	251,022	-	-	155,921	9,025	34,976	158,426	358,346	(10,862)	(10,862)	(10,862)	(74,741)	-	-	
3048	GREENUP CO HLTH DEPT	-	175,709	-	175,709	109,141	6,317	24,482	11,354	151,294	17,722	17,722	17,722	(28,750)	-	-	
3049	WHITLEY CO HEALTH DEPT	-	376,765	-	376,765	234,026	13,545	52,496	45,055	345,122	32,731	32,731	32,731	(66,551)	-	-	
3050	LAUREL CO HEALTH DEPT	-	188,477	-	44,814	233,291	117,072	6,776	26,261	10,177	160,286	30,920	30,920	(19,755)	-	-	
3051	KNOX CO HEALTH DEPT	-	355,528	-	75,107	430,635	220,835	12,782	49,537	19,270	302,424	55,909	55,909	55,909	(39,514)	-	-
3052	MONROE CO HEALTH DEPT	-	60,803	-	4,508	65,311	37,767	2,186	8,472	3,361	51,786	7,424	7,424	(8,747)	-	-	
3053	BULLITT CO HEALTH DEPT	-	211,092	-	188,494	379,586	131,119	7,589	29,412	10,473	178,593	64,964	64,964	64,964	5,101	-	-
3054	THREE RIVERS DIST HLTH DEP	-	356,831	-	440,909	221,644	12,829	49,719	19,273	303,465	58,343	58,343	58,343	(37,863)	-	-	
3055	ESTILL CO HEALTH DEPT	-	86,060	-	86,060	53,456	3,094	11,991	44,186	112,727	(1,147)	(1,147)	(1,147)	(23,226)	-	-	
3056	OLDHAM CO HEALTH DEPT	-	157,704	-	41,926	199,630	97,957	5,670	21,973	8,480	134,080	27,008	27,008	27,008	(15,473)	-	-
3057	LEWIS CO HEALTH DEPT	-	91,765	-	91,765	56,999	3,299	12,786	25,043	98,127	4,393	4,393	4,393	(19,541)	-	-	
3058	FLEMING CO HEALTH DEP	-	62,468	-	62,468	38,802	2,246	8,704	22,249	72,001	1,667	1,667	1,667	(4,533)	-	-	
3059	JESSAMINE CO HEALTH DEPT	-	180,155	-	44,326	224,481	111,903	6,477	25,102	9,716							



**Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System**

**DRAFT**

Participating Employer Code (1)	Participating Employer Name (2)	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
		Liability Experience (13)	Assumption Changes (10)	Investment Experience (11)	Change in Proportion & Differences Between Employer Contrib. & Plan Contributions (22)		Total Deferred Outflow of Resources (23)	Liability Experience (24)	Assumption Changes (25)	Investment Experience (26)	Change in Proportion & Differences Between Employer Contrib. & Plan Contributions (27)		Total Deferred Inflow of Resources (28)	2019 (29)	2020 (30)	2021 (31)	2022 (32)	2023 (33)	Thereafter (34)
					Investment Experience	Proportion					Proportion	Investment Experience							
3086	GRAYSON COUNTY HEALTH DEPT	-	83,284	-	11,088	94,372	51,731	2,994	11,604	4,565	70,894	70,894	11,429	11,429	11,429	(10,809)	-	-	-
3087	HARLAN CO HEALTH DEPT	-	168,947	-	44,859	213,806	104,941	6,074	23,540	9,086	143,641	28,918	28,918	28,918	(16,500)	-	-	-	
3088	CARTER CO HEALTH DEPT	-	67,572	-	-	67,572	41,972	2,429	9,415	94,070	147,886	(16,006)	(16,006)	(16,006)	(32,254)	-	-	-	
3801	KENTUCKY STATE UNIVERSITY	-	567,433	-	-	567,433	352,459	20,400	79,062	333,416	785,337	(18,267)	(18,267)	(18,267)	(163,102)	-	-	-	
5470	KCTCS	-	3,587,657	-	3,587,657	2,228,459	128,984	499,881	1,419,886	4,277,210	59,585	59,585	59,585	(868,306)	-	-	-	-	
7403	ASST OF COMMONWEALTH ATTY	-	157,684	-	-	157,684	97,945	5,669	21,973	37,167	162,752	9,040	9,040	9,040	(32,189)	-	-	-	
7407	KENTUCKY HOUSING CORP	-	1,955,695	-	249,877	2,205,572	1,214,772	70,311	272,494	1,072,78	1,664,855	265,679	265,679	265,679	(256,320)	-	-	-	
7408	FRANKLIN CO COUNCIL AGING	-	20,036	-	-	20,036	12,445	720	2,792	22,422	38,739	(3,355)	(3,355)	(3,355)	(8,280)	-	-	-	
7409	MUN ELEC POW ASSOC OF KY	-	21,823	-	7,829	29,652	13,555	785	3,041	18,538	4,258	4,258	4,258	(16,557)	-	-	-		
7410	FAYETTE CO ATTORNEY OFF	-	-	-	-	-	-	-	-	206,114	206,114	(52,439)	(52,439)	(48,798)	-	-	-	-	
7415	HIGHSCHOOL ATHLETIC ASSOC	-	56,145	-	-	56,145	34,874	2,019	7,823	77,694	122,410	(13,181)	(13,181)	(13,181)	(26,722)	-	-	-	
7416	KY OFFICE OF BAR ADMISSION	-	32,924	-	8,640	41,564	20,450	1,184	4,587	1,771	27,992	5,609	5,609	5,609	(3,258)	-	-	-	
7417	KY ASSOCIATION REGIONAL PROG	-	20,993	-	-	20,993	13,040	755	2,925	23,275	39,995	(3,459)	(3,459)	(3,459)	(6,624)	-	-	-	
7718	MASTER COMM BOONE CO	-	31,406	-	1,764	33,170	19,508	1,129	4,376	1,740	26,753	3,690	3,690	3,690	(4,653)	-	-	-	
7720	MASTER COMM CAMPBELL CO	-	18,398	-	1,020	19,418	11,428	661	2,564	1,020	15,673	2,158	2,158	2,158	(2,729)	-	-	-	
7724	MASTER COMM CHRISTIAN CO	-	6,002	-	9,372	15,374	3,728	216	836	262	5,042	3,022	3,022	3,022	1,267	-	-	-	
7725	MASTER COMM CLARK CO	-	3,559	-	4,864	8,423	2,211	138	496	188	3,023	702	702	702	(262)	-	-	-	
7727	MASTER COMM CLINTON/CUMBER	-	5,112	-	7,499	12,611	3,175	184	712	227	4,298	2,450	2,450	2,450	963	-	-	-	
7730	MASTER COMM DAVESS CO	-	17,499	-	-	17,499	10,869	629	2,438	45,874	59,810	(9,618)	(9,618)	(9,618)	(13,457)	-	-	-	
7734	MASTER COMM FAYETTE CO	-	34,048	-	-	34,048	21,149	1,224	4,744	5,070	32,187	2,704	2,704	2,704	(6,250)	-	-	-	
7740	MASTER COMM GARRARD CO	-	3,033	-	174	3,207	1,884	109	423	358	358	358	358	(448)	-	-	-		
7741	MASTER COMM GRANT CO	-	14,094	-	-	14,094	8,754	507	1,964	5,448	16,673	267	267	267	(3,380)	-	-	-	
7743	MASTER COMM GRAYSON CO	-	8,641	-	480	9,121	5,367	311	1,204	479	7,361	1,014	1,014	1,014	(1,281)	-	-	-	
7747	MASTER COMM HARDIN CO	-	24,278	-	-	24,278	15,453	894	3,466	1,359	21,379	3,379	3,379	3,379	(5,260)	-	-	-	
7750	MASTER COMMISSIONER HART COUNTY	-	6,522	-	37,352	43,874	4,051	234	909	72	5,266	10,249	10,249	7,859	-	-	-		
7751	MASTER COMM HENDERSON CO	-	1,590	-	-	1,590	988	57	222	15,882	17,149	(3,855)	(3,855)	(3,855)	(3,997)	-	-	-	
7752	HENRY TRIMBLE MASTER COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7753	MASTER COMM HOPKINS CO	-	13,768	-	-	13,768	8,552	495	1,918	1,479	12,444	1,239	1,239	1,239	(2,393)	-	-	-	
7756	MASTER COMM JEFF CIRCUIT	-	72,983	-	-	72,983	45,333	2,624	10,169	25,065	83,191	2,184	2,184	2,184	(16,760)	-	-	-	
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	15,557	-	-	15,557	9,663	559	2,168	5,333	17,723	468	468	468	(3,570)	-	-	-	
7759	MASTER COMM KENTON CO	-	32,515	-	9,007	41,522	20,196	1,169	4,530	1,746	27,641	5,661	5,661	5,661	(1,104)	-	-	-	
7763	MASTER COMM LAUREL CO	-	11,903	-	683	12,586	7,384	428	1,659	659	10,140	1,402	1,402	1,402	(7,600)	-	-	-	
7773	MASTER COMM MCCracken CO	-	17,107	-	-	17,107	10,626	615	2,384	4,414	18,039	884	884	884	(3,583)	-	-	-	
7776	MASTER COMM MADISON CO	-	17,304	-	976	18,280	10,748	622	2,441	959	14,740	2,034	2,034	2,034	(2,562)	-	-	-	
7781	MASTER COMM MASON CO	-	-	-	-	-	42,239	-	-	42,239	-	(10,741)	(10,741)	(9,996)	-	-	-	-	
7782	MASTER COMM MEADE CO	-	12,182	-	-	12,182	7,567	438	1,697	11,252	20,954	(1,434)	(1,434)	(1,434)	(4,471)	-	-	-	
7790	MASTER COMM NELSON CO	-	15,241	-	867	16,108	9,467	548	2,124	845	12,984	1,793	1,793	1,793	(2,255)	-	-	-	
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	14,332	14,332	(3,646)	(3,646)	(3,646)	(3,399)	-	-	-	
7793	MASTER COMM OGDEN CO	-	14,504	-	4,128	19,032	9,258	536	2,077	800	12,671	2,595	2,595	2,595	(4,421)	-	-	-	
7794	MASTER COMM OWEN CO	-	4,058	-	4,132	8,190	2,520	146	565	194	3,425	1,478	1,478	1,478	330	-	-	-	
7798	MASTER COMM PIKE CO	-	14,559	-	779	15,338	8,559	495	1,920	763	11,737	1,620	1,620	1,620	(2,041)	-	-	-	
7799	MASTER COMM FOR FLEMING	-	2,238	-	-	2,238	1,390	80	312	14,909	16,691	(3,511)	(3,511)	(3,511)	(3,862)	-	-	-	
7825	MASTER COMM SCOTT CO	-	18,653	-	1,138	19,791	11,586	671	2,599	1,033	15,889	2,215	2,215	2,215	(586)	-	-	-	
7807	MASTER COMM SIMPSON CO	-	7,006	-	2,290	9,296	4,352	252	976	373	5,953	1,309	1,309	1,309	(2,899)	-	-	-	
7814	MASTER COMM WARREN CO	-	24,686	-	-	24,686	15,374	888	3,660	1,368	21,030	2,899	2,899	2,899	(3,659)	-	-	-	
7817	LOGAN CO MASTER COMM	-	5,074	-	317	5,391	3,060	168	611	1,033	4,899	1,959	1,959	1,959	311	-	-	-	
7819	MASTER COMM FLOYD CO	-	8,641	-	480	9,121	5,367	311	1,204	479	7,361	1,014	1,014	1,014	(1,281)	-	-	-	
7820	MASTER COMM BARREN CO	-	13,927	-	6,242	20,169	8,651	501	1,941	729	11,822	3,036	3,036	3,036	(760)	-	-	-	
7821	MASTER COMM MULLENBERG CO	-	9,762	-	18,602	28,364	6,064	351	1,360	400	8,175	5,776	5,776	5,776	3,862	-	-	-	
8202	NORTHERN KY REG MMHR BD	-	96,815	-	-	96,815	39,114	22,557	88,195	34,597	58,721	90,076	90,076	(79,777)	-	-	-	-	
8204	COMMUNICARE INC	-	1,100,292	-	-	1,100,292	683,442	39,558	153,307	1,589,252	2,465,559	(275,268)	(275,268)	(275,268)	(539,463)	-	-	-	
8205	ADANTABEHAVIORAL HLTH SR	-	1,123,024	-	-	1,123,024	697,562	40,375	156,475	2,841,558	3,735,970	(591,208)	(591,208)	(591,208)	(839,322)	-	-	-	
8208	CUMBERLAND RIVER MMHR	-	2,117,751	-	-	2,117,751	1,315,433	76,138	295,074	566,828	2,253,473	104,198	104,198	104,198	(448,317)	-	-	-	
8209	WESTERN KY REG MMHR ADV	-	633,985	-	-	633,985	393,707	22,793	88,335	425,728	930,653	(33,946)	(33,946)	(33,946)	(194,829)	-	-	-	
8210	BLUEGRASS ORG	-	6,544,921	-	412,439	6,957,360	4,065,352	235,303	911,926	362,330	5,574,911	780,456	780,456	780,456	(958,920)	-	-	-	
8211	PENNYROYAL REG MMHR BD	-	1,188,333	-	292,447	1,480,780	738,129	42,723	165,575	64,086	1,010,513	197,488	197,488	197,488	(122,195)	-	-	-	
8213	GREEN RVR REG MMHR BD	-	627,787	-	-	627,787	389,947	22,570	87,472	1,012,240	1,512,229	(183,891)	(183,891)	(183,891)	(332,768)	-	-	-	
8216	COMPREHEND INC REG MMHR BD	-	708,743	-	195,630	904,368	440,233	25,481	98,752	38,056	602,522	123,223	123,223	123,223	(67,819)	-	-	-	
8220	LIFEKILLS INC	-	1,817,857	-	-	1,817,857	1,129,155	65,356	253,288	591,535	2,039,334	62,736	62,736	62,736	(409,684)	-	-	-	
8221	MOUNTAIN COMP CARE CENTER	-	970,312	-	-	970,312	602,706	34,885	135,197	308,738	1,081,526	35,268	35,268	35,268	(217,108)	-	-	-	
9940	KENTON COUNTY ATTORNEY	-	253,325	-	-	253,325	157,352	9,108	35,297	10,749	212,506	137,608	137,608	137,608	62,827	-	-	-	

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

DRAFT

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	Thereafter
												(29)	(30)	(31)	(32)	
31205	KY LANDSCAPE ARCH REG BD	-	4,008	-	703	4,711	2,489	144	558	218	3,409	594	594	594	(480)	-
31215	BD EXAMINERS OF SOCIAL WK	-	21,040	-	21,040	13,869	756	2,932	24,559	41,296	(3,776)	(3,776)	(3,776)	(8,730)	-	
31225	BD OF HARDRESSERS/CSMTG	-	76,240	-	55,409	131,649	47,356	2,741	10,623	3,825	64,545	22,067	22,067	22,067	905	-
31245	BD OF MEDICAL LICENSURE	-	112,668	-	14,708	127,376	69,983	4,051	15,698	6,178	95,910	15,385	15,385	15,385	(14,693)	-
31250	BOARD OF OPTOMETRIC EXM	-	420,969	-	-	420,969	261,483	15,135	58,655	26,986	362,259	42,513	42,513	42,513	(68,299)	-
31263	KY RESPIRATORY CARE BD	-	11,691	-	652	12,343	7,262	420	1,629	648	9,959	1,372	1,372	1,372	(1,734)	-
31268	PERSONNEL BOARD	-	14,224	-	-	14,224	8,835	511	1,982	9,492	20,820	(747)	(747)	(747)	(4,357)	-
31270	KY BOARD OF PHARMACY	-	50,283	-	31,534	81,817	31,233	1,808	7,006	2,562	42,609	13,269	13,269	13,269	(599)	-
31275	BD OF PHYSICAL THERAPY	-	190,541	-	184,540	345,081	99,719	5,772	22,369	7,523	135,383	63,867	63,867	63,867	(6,897)	-
31284	BOARD OF REAL ESTATE APPR	-	17,404	-	-	17,404	10,810	626	2,425	21,758	35,619	(3,494)	(3,494)	(3,494)	(7,732)	-
31290	BD OF PROF ENGINEERS & LA	-	-	-	-	86,224	53,558	3,100	12,014	62,402	131,074	(5,762)	(5,762)	(5,762)	(27,564)	-
31343	SCHOOL CONSTR COMM	-	-	-	8,247	36,879	17,785	1,029	3,989	1,535	24,338	5,066	5,066	5,066	(2,658)	-
31354	EXECUTIVE BRANCH ETH COMM	-	42,551	-	-	42,551	26,431	1,530	5,929	9,703	43,593	2,522	2,522	2,522	(6,608)	-
31370	COMMISSION ON HUMAN RIGHT	-	152,438	-	-	152,438	94,686	5,480	21,240	41,151	162,557	7,411	7,411	7,411	(32,353)	-
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	347,323	347,323	(88,364)	(88,364)	(88,364)	(82,230)	-
31400	COMMISSION ON WOMEN	-	15,408	-	2,988	18,396	9,570	554	2,147	837	13,108	2,354	2,354	2,354	(1,776)	-
31415	KY COUNCIL POSTSEC EDUCAT	-	441,675	-	-	441,675	274,345	15,879	61,540	161,361	513,125	10,755	10,755	10,755	(103,714)	-
31765	OFFICE OF STATE BUD DIREC	-	243,196	-	-	243,196	151,060	8,743	33,885	24,793	218,481	22,218	22,218	22,218	(41,942)	-
35605	TRAN OFF OF THE SECRETARY	-	599,127	-	115,667	654,794	334,877	19,383	29,207	55,847	458,585	85,236	85,236	85,236	(59,409)	-
35607	TRAN OFFICE OF LEGAL SVC	-	354,336	-	-	354,336	220,095	12,739	49,374	304,775	586,954	(35,970)	(35,970)	(35,970)	(124,707)	-
35609	DIVISION OF FACILITY MANA	-	278,864	-	-	278,864	173,215	10,026	38,855	505,256	727,352	(95,835)	(95,835)	(95,835)	(160,984)	-
35615	TRAN DEPT OF AVIATION	-	186,493	-	68,713	255,206	115,840	6,705	25,985	9,879	158,409	36,844	36,844	36,844	(13,732)	-
35616	OFFICE OF PERSONNEL	-	219,855	-	-	219,855	173,025	9,800	36,286	275,352	255,521	(25,828)	(25,828)	(25,828)	(49,419)	-
35617	OFFICE OF INFORMAT TECHNO	-	339,273	-	-	339,273	210,738	12,198	47,272	216,582	486,790	(15,305)	(15,305)	(15,305)	(101,599)	-
35618	OFFICE OF AUDITS	-	289,344	-	-	289,344	179,725	10,403	40,315	479,838	710,281	(88,139)	(88,139)	(88,139)	(156,521)	-
35619	DOT PAYROLL DIVISION	-	123,699	-	-	123,699	76,835	4,447	17,235	95,783	194,300	(9,859)	(9,859)	(9,859)	(41,025)	-
35620	TRAN DEPT OF HIGHWAYS	-	9,914,840	-	151,679	38,715,440	17,889,440	1,035,040	4,012,285	15,311,078	24,468,850	5,511,228	5,511,228	5,511,228	(2,870,018)	-
35628	TRAN DEPT OF INTERGOV PRO	-	100,473	-	-	100,473	62,408	3,612	13,999	4,426	84,445	49,249	49,249	49,249	19,660	-
35630	TRAN DEPT OF VEH REGULAT	-	1,143,935	-	-	1,143,935	710,551	41,127	159,388	690,183	1,601,249	(41,412)	(41,412)	(41,412)	(331,079)	-
36635	CAB FOR ECONOMIC DEVELOPMENT	-	724,614	-	591,435	1,116,049	450,091	26,051	100,963	35,847	612,952	226,346	226,346	226,346	24,058	-
36705	KHEAA DIV OF FINANCIAL SV	-	172,508	-	-	172,508	107,500	6,202	24,036	301,685	439,073	(56,519)	(56,519)	(56,519)	(8,361)	-
36709	COMMONWEALTH OF TECHNOL	-	3,269,963	-	-	3,269,963	2,031,125	117,562	455,615	1,856,491	4,460,793	(88,759)	(88,759)	(88,759)	(924,552)	-
39084	KY RIVER AUTHORITY	-	56,773	-	-	56,773	35,264	2,041	7,910	17,896	63,113	2,106	2,106	2,106	(12,658)	-
39103	DEPT OF REVENUE	-	4,706,622	-	-	4,706,622	4,802,500	161,213	186,790	4,009,854	533,142	533,142	533,142	533,142	(3,913)	-
39130	DEPT OF REVENUE	-	5,754,273	-	-	5,754,273	3,574,244	206,878	801,763	316,287	4,899,172	760,686	760,686	760,686	(773,741)	-
39750	OFFICE OF SECRETARY	-	878,236	-	-	878,236	545,513	31,574	122,368	78,347	777,802	83,082	83,082	83,082	(148,815)	-
39757	FIN OFFICE OF NSP GENERAL	-	85,434	-	100,428	185,862	53,067	3,072	11,904	3,986	72,029	34,558	34,558	34,558	10,161	-
39760	OFFICE OF THE CONTROLLER	-	516,506	-	-	516,506	354,744	19,522	79,524	371,268	591,574	(99,026)	(99,026)	(99,026)	(6,594)	-
39785	DEPT FACILITIES SUPP SVCS	-	1,598,764	-	-	1,598,764	993,066	57,479	222,761	279,784	1,553,090	116,350	116,350	116,350	(303,378)	-
50235	KY STATE FAIR BOARD	-	1,337,953	-	107,534	1,445,487	831,064	48,102	186,422	73,888	1,139,476	165,499	165,499	165,499	(20,589)	-
50410	COMM KY HERITAGE COUNCIL	-	127,914	-	-	127,914	79,453	4,509	17,833	26,970	128,845	8,142	8,142	8,142	(25,359)	-
50520	KY ARTS COUNCIL	-	105,047	-	-	105,047	65,249	3,777	14,726	178,204	261,866	(33,016)	(33,016)	(33,016)	(7,381)	-
50550	KY HISTORICAL SOCIETY	-	310,858	-	93,971	404,829	193,088	11,176	43,313	16,627	264,204	56,140	56,140	56,140	(27,797)	-
50660	DEPT OF FISH & WILDLIFE	-	2,380,355	-	502,249	2,882,604	1,478,548	85,579	331,663	119,023	2,024,813	374,165	374,165	374,165	(264,707)	-
50665	COMM & GORSE PARK	-	423,817	-	-	423,817	263,527	15,929	52,941	46,587	526,041	(8,513)	(8,513)	(8,513)	(117,067)	-
50670	DEPT OF PARKS	-	3,885,842	-	-	3,885,842	2,413,875	139,704	541,428	333,572	3,428,379	370,936	370,936	370,936	(655,346)	-
50850	COMM OFFICE OF SECRETARY	-	256,595	-	-	256,595	159,383	9,225	35,752	186,318	390,678	(17,304)	(17,304)	(17,304)	(82,171)	-
50852	KY ARTISANS CTR AT BEEBA	-	83,503	-	-	83,503	51,867	3,002	11,035	6,781	73,285	8,070	8,070	8,070	(13,991)	-
50860	DEPT OF TOURISM	-	212,879	-	-	212,879	132,229	7,463	29,663	120,796	290,339	(5,762)	(5,762)	(5,762)	(60,725)	-
51183	EDUC PROF STANDARDS BD	-	93,567	-	-	93,567	58,119	3,364	11,637	68,867	143,387	(6,546)	(6,546)	(6,546)	(30,183)	-
51340	KY COMM DEAF/HARD OF HEAR	-	87,977	-	-	87,977	54,646	3,163	12,258	57,072	127,139	(4,200)	(4,200)	(4,200)	(26,561)	-
51407	KY ENVIRONMENTAL EDUC COU	-	12,885	-	11,845	24,730	8,004	463	1,795	629	10,891	4,314	4,314	4,314	697	-
51530	EDUC OFFICE OF SECRETARY	-	640,366	-	183,756	824,122	397,761	23,022	89,224	34,330	544,337	113,130	113,130	113,130	(59,686)	-
51531	DEPT WORKFORCE INVESTMENT	-	3,197,604	-	-	3,197,604	1,986,179	114,960	445,533	421,210	6,760,922	(697,097)	(697,097)	(697,097)	(1,472,026)	-
51532	KY COMM ON PROPRIETARY ED	-	11,983	-	663	12,646	7,443	431	1,670	664	10,208	1,406	1,406	1,406	(1,778)	-
51540	EDUC DEPT OF EDUCATION	-	1,624,997	-	-	1,624,997	1,026,753	59,429	230,318	202,898	1,515,398	142,274	142,274	142,274	(293,218)	-
51545	KY EDUCATIONAL TV AUTHOR	-	963,568	-	455,259	1,418,827	598,536	34,642	134,257	50,258	817,673	216,063	216,063	216,063	(47,037)	-
51545	KY DEPT LIBRARY & ARCHIVE	-	443,265	-	-	443,265	275,332	15,936	61,762	550,331	903,361	(88,018)	(88,018)	(88,018)	(196,040)	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	62,994	-	-	62,994	39,128	2,265	8,777	856,976	907,146	(210,639)	(210,639)	(210,639)	(21,236)	-
53721	H&FS OFF OF THE SECRETARY	-	2,682,295	-	1,205,630	3,887,925	1,666,097	96,434	373,733	140,387	2,276,651	585,643	585,643	585,643	(145,655)	-
53723	OFFICE INSPECTOR GENERAL	-	1,719,475	-	-	1,719,475	1,068,045	61,819	239,580	92,324	1,461,768	299,028	299,028	299,028	(164,464)	-
53724	OFFICE OF HEALTH POLICY	-	74,104	-	-	74,104	46,030	2,664	10,325	84,842	143,861					

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts  
for KERS Non-Hazardous System

DRAFT

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,									
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Differentiated Employer Contrib. & Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Differentiated Employer Contrib. & Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter				
(1)	(2)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
57129	DEPT FOR ENVIRONM PROTECT	-	-	-	4,812,551	-	-	-	-	4,812,551	2,989,297	173,021	670,549	1,615,293	5,448,160	153,548	153,548	153,548	(1,096,253)	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	-	310,589	-	-	2,218,447	-	-	2,218,447	2,529,036	192,921	11,166	43,275	-	-	-	-	-	-	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-	-	-	164,722	164,722	(41,908)	(41,908)	(41,908)	(38,998)	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-	-	-	41,230	41,230	(10,489)	(10,489)	(9,761)	-	-	-
58374	KY HORSE RACING AUTHORITY	-	329,953	-	174,479	504,072	204,725	11,850	45,923	17,045	279,543	78,714	78,714	279,543	78,714	78,714	78,714	(11,614)	-	-	
58871	KY GLAMS COMMISSION	-	94,096	-	58,463	142,559	52,236	3,023	11,717	4,240	71,216	23,660	23,660	23,660	23,660	23,660	23,660	364	-	-	
58875	OFFICE OF THE SECRETARY	-	444,903	-	994,856	594,856	276,349	15,995	61,990	20,549	374,883	186,875	186,875	186,875	186,875	186,875	186,875	59,348	-	-	
58876	DEPT OF INSURANCE	-	707,576	-	131,044	838,620	439,508	25,439	98,589	38,496	602,032	106,543	106,543	106,543	106,543	106,543	106,543	(83,041)	-	-	
58877	OFF OF OCCUP & PROFESSION	-	210,958	-	510,757	308,989	130,918	7,578	29,367	9,371	177,234	100,442	100,442	100,442	100,442	100,442	100,442	39,200	-	-	
58878	KY BOXING & WRESTLING AUT	-	7,734	-	51,792	59,526	4,804	278	1,078	27	6,187	14,077	14,077	14,077	14,077	14,077	14,077	11,108	-	-	
58880	DEPT OF ALCOHOL & BEVERA	-	147,267	-	147,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58881	DEPT OF CHARITABLE GAMING	-	184,557	-	184,557	184,557	114,617	6,635	25,715	110,865	43,602	12,000	158,987	18,595	18,595	18,595	18,595	(30,216)	-	-	
58885	KENTON CO. INST.	-	99,706	-	99,706	99,706	494,237	28,607	110,865	43,602	12,000	158,987	18,595	18,595	18,595	18,595	18,595	(104,752)	-	-	
58890	DEPT OF HOUSING & BUILD C	-	1,349,826	-	1,349,826	838,439	48,529	188,076	188,076	414,620	1,489,664	52,846	52,846	52,846	52,846	52,846	52,846	(298,377)	-	-	
014A	BRECKINRIDGE CO ATTORNEY	-	19,330	-	19,330	19,330	9,801	567	2,199	853	13,420	2,537	2,537	2,537	2,537	2,537	2,537	(1,702)	-	-	
024A	CHRISTIAN COUNTY ATTORNEY	-	3,691	-	3,691	3,691	2,293	133	514	204	3,144	435	435	435	435	435	435	(542)	-	-	
031A	EDMONSON COUNTY ATTORNEY	-	6,625	-	6,625	6,625	4,115	238	928	6,282	13,558	(821)	(821)	(821)	(821)	(821)	(821)	(2,478)	-	-	
060A	KNOTT COUNTY ATTORNEY	-	15,667	-	15,667	15,667	9,731	563	2,183	868	13,345	1,839	1,839	1,839	1,839	1,839	1,839	(3,322)	-	-	
071A	LOGAN COUNTY ATTORNEY	-	16,322	-	16,322	16,322	10,138	587	2,274	10,526	23,525	(763)	(763)	(763)	(763)	(763)	(763)	(4,913)	-	-	
086A	MONROE CO ATTORNEY	-	4,519	-	4,519	4,763	2,807	162	830	251	5,850	529	529	529	529	529	529	(672)	-	-	
116A	WAYNE COUNTY ATTORNEY	-	20,250	-	20,250	12,578	22,795	728	2,822	1,111	17,239	2,740	2,740	2,740	2,740	2,740	2,740	(2,665)	-	-	
W002	ALLEN COUNTY ATTORNEY	-	14,787	-	14,787	14,787	9,185	532	2,060	28,476	40,253	(5,510)	(5,510)	(5,510)	(5,510)	(5,510)	(5,510)	(8,935)	-	-	
W003	ANDERSON COUNTY ATTORNEY	-	2,009	-	2,009	2,009	1,248	72	280	31,472	33,072	(7,772)	(7,772)	(7,772)	(7,772)	(7,772)	(7,772)	(7,749)	-	-	
W005	BARREN COUNTY ATTORNEY	-	37,465	-	37,465	23,271	1,847	5,220	13,945	5,220	43,882	873	873	873	873	873	873	(8,834)	-	-	
W007	BELL COUNTY ATTORNEY	-	32,712	-	32,712	87	32,799	1,176	4,558	1,826	27,879	3,394	3,394	3,394	3,394	3,394	3,394	(5,264)	-	-	
W008	BOONE COUNTY ATTORNEY	-	105,351	-	105,351	65,438	3,788	14,679	23,265	107,170	6,438	6,438	6,438	6,438	6,438	6,438	6,438	(21,135)	-	-	
W011	BOYLE COUNTY ATTORNEY	-	1,029	-	1,029	639	37	1,436	924	10,067	(2,232)	(2,232)	(2,232)	(2,232)	(2,232)	(2,232)	(2,232)	(2,342)	-	-	
W015	BULLITT COUNTY ATTORNEY	-	10,949	-	10,949	8,840	949	1,236	536	12,886	21,602	1,992	1,992	1,992	1,992	1,992	1,992	(9,896)	-	-	
W021	CARROLL COUNTY ATTORNEY	-	12,394	-	12,394	545	7,699	446	1,727	688	10,560	1,418	1,418	1,418	1,418	1,418	1,418	(1,872)	-	-	
W022	CHILD SUPPORT ENFORCEMENT	-	7,627	-	7,627	4,737	274	1,063	512	6,586	765	765	765	765	765	765	765	(1,253)	-	-	
W023	CASEY COUNTY ATTORNEY	-	13,700	-	13,700	15,335	8,510	493	1,909	751	11,663	1,883	1,883	1,883	1,883	1,883	1,883	(1,776)	-	-	
W025	CLARK COUNTY ATTORNEY	-	22,433	-	22,433	13,934	807	3,136	4,230	24,363	42,230	(3,507)	(3,507)	(3,507)	(3,507)	(3,507)	(3,507)	(9,896)	-	-	
W028	CRITTENDEN CO ATTORNEY	-	6,403	-	6,403	3,977	230	892	24,574	29,673	(5,501)	(5,501)	(5,501)	(5,501)	(5,501)	(5,501)	(5,501)	(6,767)	-	-	
W030	DAVESS COUNTY ATTORNEY	-	9,932	-	9,932	6,169	357	1,384	2,246	12,546	20,456	(2,027)	(2,027)	(2,027)	(2,027)	(2,027)	(2,027)	(4,444)	-	-	
W036	FLOYD COUNTY ATTORNEY	-	62,303	-	62,303	38,699	2,340	8,881	19,284	68,904	2,402	2,402	2,402	2,402	2,402	2,402	2,402	(13,806)	-	-	
W037	FRANKLIN COUNTY ATTORNEY	-	44,852	-	44,852	27,860	1,613	6,249	6,074	41,796	3,716	3,716	3,716	3,716	3,716	3,716	3,716	(8,090)	-	-	
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	4,609	4,609	(1,173)	(1,173)	(1,173)	(1,173)	(1,173)	(1,173)	(1,173)	(1,091)	-	-	
W040	GARRARD COUNTY ATTORNEY	-	14,697	-	14,697	9,129	528	2,048	2,094	13,799	1,191	1,191	1,191	1,191	1,191	1,191	1,191	(2,676)	-	-	
W041	GRANT COUNTY CHILD SUPPOR	-	4,581	-	4,581	2,845	165	638	250	3,898	658	658	658	658	658	658	658	(567)	-	-	
W042	GRAVES COUNTY ATTORNEY	-	35,114	-	35,114	21,811	1,262	4,893	1,956	29,922	3,782	3,782	3,782	3,782	3,782	3,782	3,782	(5,521)	-	-	
W046	HANCOCK COUNTY ATTORNEY	-	4,150	-	4,150	2,578	149	578	715	4,020	305	305	305	305	305	305	305	(785)	-	-	
W049	HARRISON COUNTY ATTORNEY	-	18,064	-	18,064	11,221	649	2,517	1,001	15,388	2,121	2,121	2,121	2,121	2,121	2,121	2,121	(2,677)	-	-	
W053	HICKMAN COUNTY ATTORNEY	-	5,845	-	5,845	3,630	210	814	2,889	2,543	1	1	1	1	1	1	1	(1,503)	-	-	
W054	HOPKINS COUNTY ATTORNEY	-	56,045	-	12,256	68,301	34,812	2,015	7,899	3,035	47,671	8,920	8,920	8,920	8,920	8,920	8,920	(6,130)	-	-	
W055	JACKSON COUNTY ATTORNEY	-	2,089	-	2,089	1,297	75	291	114	1,777	294	294	294	294	294	294	294	(265)	-	-	
W056	JEFFERSON CO ATTORNEY	-	28,719	-	28,719	17,639	1,033	4,002	71,199	94,073	(14,745)	(14,745)	(14,745)	(14,745)	(14,745)	(14,745)	(14,745)	(21,116)	-	-	
W062	LARUE COUNTY ATTORNEY	-	17,504	-	17,504	10,872	629	2,439	7,705	21,645	93	93	93	93	93	93	93	(4,420)	-	-	
W063	LAUREL COUNTY ATTORNEY	-	4,337	-	4,337	2,694	156	604	3,484	6,938	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(1,468)	-	-	
W065	LEE COUNTY ATTORNEY	-	10,550	-	10,550	6,553	379	1,470	1,740	10,142	795	795	795	795	795	795	795	(1,976)	-	-	
W073	MICROPOLIS COUNTY ATTORNEY	-	7,985	-	7,985	4,960	287	1,113	16,042	22,402	(3,145)	(3,145)	(3,145)	(3,145)	(3,145)	(3,145)	(3,145)	(4,983)	-	-	
W074	MCCRARY COUNTY ATTORNEY	-	20,415	-	20,415	12,680	734	2,844	1,139	17,397	2,156	2,156	2,156	2,156	2,156	2,156	2,156	(3,250)	-	-	
W076	MADISON COUNTY ATTORNEY	-	71,096	-	71,096	44,161	2,556	9,906	12,555	79,178	2,601	2,601	2,601	2,601	2,601	2,601	2,601	(15,885)	-	-	
W077	MADOFFIN CO ATTORNEY	-	13,002	-	13,002	8,076	467	1,812	7,124	17,479	(287)	(287)	(287)	(287)	(287)	(287)	(287)	(1,815)	-	-	
W082	MEADE COUNTY ATTORNEY	-	15,039	-	15,039	9,341	541	2,095	19,296	31,273	(3,145)	(3,145)	(3,145)	(3,145)	(3,145)	(3,145)	(3,145)	(6,799)	-	-	
W083	MENIFEE COUNTY ATTORNEY	-	2,958	-	2,958	1,838	106	412	1,932	4,288	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(896)	-	-	
W084	MERCER COUNTY ATTORNEY	-	5,259	-	5,259	3,266	189	739	269	4,457	1,324	1,324	1,324	1,324	1,324	1,324	1,324	(123)	-	-	
W087	MONTGOMERY CO ATTORNEY	-	21,063	-	21,063	13,083	757	2,935	5,581	22,356	1,051	1,051	1,051	1,051	1,051	1,051	1,051	(4,446)	-	-	
W088	MORGAN COUNTY ATTORNEY	-	17,461	-	17,461	10,846	628	2,433	8,836	22,743	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(4,682)	-	-	
W093	OLDHAM COUNTY ATTORNEY	-	48,371	-	48,371	30,045	1,739	6,740	27,388	65,912	(1,294)	(1,294)	(1,294)	(1,294)	(1,294)	(1,294)	(1,294)	(13,659)	-	-	
W094	OWEN COUNTY ATTORNEY	-	9,563	-	9,563	5,940	344	1,332	866	8,482	901	901	901	901	901	901	901	(1,623)	-	-	
W096	PENDLETON COUNTY ATTORNEY	-	8,422	-	8,422	5,231	303	1,173	424	8,921	424	424	424	424	424	424	424	(1,773)	-		

## **APPENDIX B**

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### **COLLECTIVE OPEB AMOUNTS – KERS HAZARDOUS SYSTEM**

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Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix B: Collective OPEB Amounts for KERS Hazardous System  
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Participating Employer Code (1)	Participating Employer Name (2)	2018		2017		Employer Contributions for FYE June 30, 2018						Net OPEB Liability as of June 30, 2018				OPEB Expense					Implicit Subsidy Year Ending 6/30/2019 (18)
		Proportionate Share (3)	Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.8% (8)	Discount Rate Less 1.00% 4.8% (9)	Discount Rate Plus 1.00% 6.8% (10)	Health Care Trend Rate % Decrease (11)	Health Care Trend Rate % Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)	Net Employer OPEB Expense (17)					
1430	EASTERN KY UNIV	0.627605%	0.640783%	23,576	(767)	22,809	(208,167)	209,490	(543,055)	(534,554)	195,639	73,138	(1,632)	71,506	-	71,506	2,289				
1440	MOREHEAD STATE UNIVERSITY	0.305345%	0.311942%	11,395	(571)	11,024	(100,615)	101,255	(262,479)	(258,370)	94,560	35,350	(857)	34,493	-	34,493	1,106				
1445	MURRAY STATE UNIV	0.414526%	0.388890%	15,463	(503)	14,960	(155,531)	137,400	(355,178)	(350,602)	124,315	47,200	(2,265)	44,935	-	44,935	1,505				
1450	NORTHERN KY UNIVERSITY	0.388561%	0.370976%	14,521	(472)	14,049	(128,216)	129,932	(334,484)	(329,248)	120,500	45,048	(2,718)	42,330	-	42,330	1,410				
1465	WESTERN KENTUCKY UNIV	0.628238%	0.602179%	23,600	(767)	22,833	(208,377)	209,302	(545,605)	(535,669)	195,936	72,212	(4,485)	68,727	-	68,727	2,231				
3801	KENTUCKY STATE UNIVERSITY	0.185920%	0.047701%	6,984	(227)	6,757	(8,167)	62,059	(160,873)	(158,353)	57,956	21,666	(10,710)	10,956	-	10,956	678				
31040	ATTORNEY GENERAL'S OFFICE	0.500277%	0.515178%	18,839	(613)	18,226	(168,515)	167,573	(494,395)	(487,390)	156,493	56,504	1,517	60,021	-	60,021	1,831				
31085	DEPT MILITARY AFFAIRS	1.00208%	0.990250%	37,604	(1,223)	36,381	(332,028)	334,140	(856,180)	(852,420)	311,047	116,656	(4,861)	111,795	-	111,795	3,650				
36615	TRAN DEPT OF AVIATION	0.119831%	0.124199%	4,502	(146)	4,356	(38,746)	39,999	(103,888)	(102,064)	37,354	13,964	(178)	13,786	-	13,786	437				
38075	COMMONWEALTH OF TECHNOL	0.302898%	0.378200%	11,341	(369)	10,972	(100,135)	100,772	(262,227)	(257,137)	94,109	35,342	4,944	39,526	-	39,526	1,101				
50960	DEPT OF FISH & WILDLIFE	3.390832%	3.472127%	127,378	(4,142)	123,236	(1,124,687)	1,131,837	(2,934,026)	(2,888,095)	1,057,000	395,150	(8,089)	387,061	-	387,061	12,865				
50965	CORNA KY HORSE PARK	0.187745%	0.205615%	7,953	(239)	7,714	(82,275)	82,668	(142,452)	(139,908)	54,524	21,879	514	22,393	-	22,393	665				
50970	DEPT OF PARKS	0.823996%	0.815646%	30,954	(1,007)	29,947	(271,307)	275,044	(712,389)	(701,827)	256,850	96,024	(2,548)	93,476	-	93,476	3,005				
53729	OFF HUMAN RESOURCE MANAGE	2.272155%	2.32250%	86,354	(2,796)	83,558	(753,039)	756,430	(1,966,055)	(1,919,377)	788,283	344,265	(5,663)	338,602	-	338,602	8,286				
54520	JAPN DEPT OF KY STATE POL	3.645951%	3.95389%	136,942	(4,454)	132,488	(1,209,306)	1,216,994	(1,154,776)	(1,105,389)	1,136,527	424,881	7,178	417,703	-	417,703	13,295				
54527	JAPN DEPT OF CORRECTIONS	84.079419%	81.638937%	3,158,326	(102,701)	3,055,626	(27,886,526)	28,063,823	(72,748,954)	(71,610,090)	26,208,245	9,797,724	(76,394)	9,721,330	-	9,721,330	306,589				
58876	DEPT OF INSURANCE	0.188286%	0.273887%	7,073	(230)	6,843	(83,452)	82,849	(162,922)	(160,372)	53,698	21,942	3,371	25,313	-	25,313	607				
58880	DEPT OF ALCOHOL & BEVERA	0.947519%	0.888804%	35,594	(1,157)	34,437	(314,278)	316,276	(819,871)	(807,036)	295,364	100,419	(8,119)	92,300	-	92,300	3,455				
<b>TOTAL</b>		<b>100.000000%</b>	<b>100.000000%</b>	<b>3,756,539</b>	<b>(122,154)</b>	<b>3,634,386</b>	<b>(33,169,468)</b>	<b>33,379,343</b>	<b>(86,528,207)</b>	<b>(85,173,633)</b>	<b>31,173,305</b>	<b>11,653,494</b>	<b>(411,044)</b>	<b>11,242,450</b>	-	<b>11,242,450</b>	<b>384,661</b>				



Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix B: Collective OPEB Amounts  
for KERS Hazardous System  
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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,								
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter	
												(19)	(20)	(21)	(22)	(23)	(24)	(25)
1430	EASTERN KY UNIV	-	382,680	-	-	382,680	169,545	3,072	165,899	7,572	346,088	5,097	5,097	5,097	38,985	(6,789)	(10,895)	
1440	MORHEAD STATE UNIVERSITY	-	184,964	-	-	184,964	81,248	1,485	80,185	2,955	168,579	2,595	2,595	2,595	18,975	(3,148)	(5,221)	
1445	MURRAY STATE UNIV	-	250,900	-	-	250,900	81,201	2,015	108,809	16,469	238,874	1,128	1,128	1,128	23,355	(6,705)	(7,857)	
1450	NORTHERN KY UNIVERSITY	-	235,705	-	-	235,705	104,428	1,892	102,182	13,852	222,354	1,427	1,427	1,427	22,299	(5,933)	(7,507)	
1455	WESTERN KENTUCKY UNIV	-	383,666	-	-	383,666	189,716	3,075	165,566	22,857	261,734	2,214	2,214	2,214	26,173	(8,695)	(11,699)	
3801	KENTUCKY STATE UNIVERSITY	-	113,364	-	-	113,364	50,226	910	49,145	57,104	157,385	(8,717)	(8,717)	(8,717)	1,322	(12,408)	(6,787)	
31040	ATTORNEY GENERAL'S OFFICE	-	306,110	-	13,095	319,205	135,821	2,457	132,704	4,014	274,796	6,900	6,900	6,900	84,007	(2,562)	(7,731)	
31095	DEPT MILITARY AFFAIRS	-	610,180	-	-	610,180	270,427	4,900	264,611	24,555	564,203	5,842	5,842	5,842	59,883	(13,150)	(16,175)	
35615	TRAN DEPT OF AVIATION	-	73,067	-	-	73,067	32,372	587	31,676	904	65,539	1,107	1,107	1,107	7,577	(1,161)	(2,034)	
36079	COMMONWEALTH OF TECHNOL	-	184,682	-	-	184,682	210,716	81,507	1,478	79,803	2,761	165,599	2,061	7,581	7,581	23,062	1,456	
50660	DEPT OF FISH & WILDLIFE	-	2,067,551	-	-	2,067,551	916,022	16,596	896,320	37,016	1,885,954	28,267	28,267	28,267	211,355	(35,944)	(38,614)	
50665	COMBAY HORSE PARK	-	114,477	-	-	114,477	50,719	919	49,428	3,495	102,761	2,527	2,527	2,527	12,664	(1,013)	(2,811)	
50670	DEPT OF PARKS	-	502,429	-	-	502,429	222,600	4,033	217,812	12,116	416,541	6,287	6,287	6,287	50,779	(9,127)	(14,446)	
53729	OFF HUMAN RESOURCE MANAGE	-	1,385,440	-	-	1,385,440	613,815	11,121	600,613	26,101	1,211,652	18,699	18,699	18,699	141,364	(24,312)	(39,340)	
54520	JAPS DEPT OF KY STATE POL	-	2,223,109	-	74,131	2,297,240	984,942	17,845	963,757	28,761	1,995,305	48,269	48,269	48,269	241,133	(22,508)	(57,498)	
54527	JAPS DEPT OF CORRECTIONS	-	51,264,763	-	-	51,264,763	22,712,097	411,502	22,224,181	1,864,241	47,212,625	524,453	524,453	524,453	5,064,112	(1,070,617)	(1,514,713)	
58676	DEPT OF INSURANCE	-	114,408	-	-	114,408	50,865	922	49,771	1,951	103,649	2,390	7,390	7,390	17,556	3,921	(1,226)	
58680	DEPT OF ALCOHOL & BEVERA	-	577,747	-	-	577,747	255,969	4,638	250,464	41,775	552,846	2,040	2,040	2,040	53,302	(16,001)	(18,417)	
<b>TOTAL</b>		-	<b>69,974,734</b>	-	-	<b>69,974,734</b>	<b>149,736</b>	<b>61,124,530</b>	<b>37,014,670</b>	<b>489,447</b>	<b>26,433,626</b>	<b>2,166,740</b>	<b>56,104,483</b>	<b>661,144</b>	<b>661,144</b>	<b>6,060,654</b>	<b>(1,335,420)</b>	<b>(1,788,613)</b>

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# Kentucky County Employees Retirement System

GASB Statements No. 75 Accounting and Financial  
Reporting for Postemployment Benefits Other Than  
Pensions as of June 30, 2018

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March 15, 2019

Board of Trustees  
Kentucky Retirement Systems  
Perimeter Park West  
1260 Louisville Road  
Frankfort, KY 40601

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**Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2018**

Dear Members of the Board:

This report contains information for the **Kentucky County Employees Retirement System (CERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2018 and June 30, 2019. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 75.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Nos. 74 and 75 and are not applicable for other purposes, such as determining the plans' funding requirements. The plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles.

There have been no changes in actuarial assumptions since June 30, 2017 (other than the blended discount rate used to calculate the Total OPEB liability). However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. The system shall now pay 100% of the insurance premium for spouses and children of all active members who die in the line of duty. The Total OPEB liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 74 and No. 75.



Members of the Board  
March 15, 2019  
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This report provides the Collective OPEB Amounts under GASB Statement No. 75, which will be allocated to employers participating in the CERS Non-Hazardous and Hazardous Systems. The proportionate share of the Collective OPEB Amounts for employers that participate in these cost-sharing multiple employer systems maintained by KRS are provided in an appendix to this report.

The fully-insured premiums KRS pays for the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB 75 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

This report is based upon information, furnished to us by the Retirement System, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System.

This report complements the GASB 74 accounting valuation report as of June 30, 2018, which was provided to KRS for plan accounting purposes, and the June 30, 2017 actuarial valuation, which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2018. Please see the GASB 74 accounting valuation report as of June 30, 2018 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Based on guidance issued by GASB in connection with GASB Statement No. 75, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount is considered as an OPEB asset. As a result, the reported fiduciary net position includes these 401(h) assets. Additionally, these member contributions and associated investment income are included in the reconciliation of the fiduciary net position.

Future actuarial measurements may differ significantly from the current measurements 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; and changes in plan provisions or applicable law.

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Members of the Board

March 15, 2019

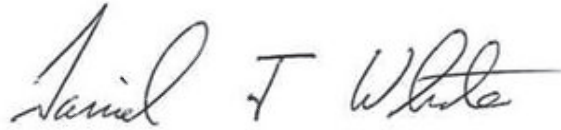
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To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Mr. Newton, Mr. White, and Mr. Riazi are Enrolled Actuaries. All four of the undersigned are independent actuaries and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

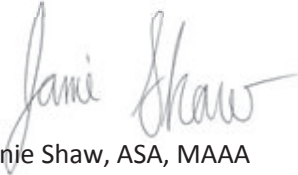
Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



Joseph P. Newton, FSA, EA, MAAA  
Senior Consultant



Daniel J. White, FSA, EA, MAAA  
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Janie Shaw, ASA, MAAA  
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Consultant

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## SECTION 1

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### DISCUSSION

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## Discussion

### Accounting Standards

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under this new accounting standard. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2018 Comprehensive Annual Financial Report.

### Measurement of the Net OPEB Liability

The net OPEB liability is the total OPEB liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets in the actuarial valuations based on the Board's adopted assumptions and methods).

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles. There have been no changes in actuarial assumptions since June 30, 2017 (other than the blended discount rate used to calculate the Total OPEB liability). However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. The system shall now pay 100% of the insurance premium for spouses and children of all active members who die in the line of duty. The Total OPEB liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement Nos. 74 and 75.

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any payroll related employer contributions made subsequent to the measurement date of June 30, 2018.

The single discount rates of 5.85% for Non-Hazardous and 5.97% for Hazardous were used to measure the total OPEB liability as of June 30, 2018. The single discount rate is based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 3.62%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2018. Future contributions are projected in accordance with the Board's current funding policy, which includes the requirement that each participating employer in the System contribute the actuarially determined contribution rate, which is determined using a closed funding period (25 years as of June 30, 2018) and the actuarial assumptions and methods adopted by the Board of Trustees. Current assets, future contributions, and investment earnings are projected to be

sufficient to pay the projected benefit payments from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the System's actuarial determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the System's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

## Methodology for Proportionate Shares

The proportionate share of the Collective OPEB Amounts for employers that participate in CERS Non-Hazardous and Hazardous Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net OPEB Liability and OPEB Expense was determined using the employers' actual contributions for FY 2018. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

## Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2017:

Membership Status	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	33,481	6,341
Inactive plan members entitled to but no yet receiving benefits:	8,230	450
Active plan members:	81,891	9,486
Total plan members:	123,602	16,277

Note, the membership counts for the health insurance plans are different than the membership counts for the retirement fund due to differences in vesting provisions and the coordination of delivery of health insurance benefits to members that have earned service in more than one system maintained by KRS.

## Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2018 fiscal year, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2018 fiscal year.

Development of the Average Expected Remaining Service Life	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Total expected remaining service lives of all employees (years):	778,973	74,037
Total plan members:	123,602	16,277
Average expected remaining service life (years):	6.30	4.55

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

7.1

## Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. In particular, there is a concept referred to as the “implicit subsidy” that applies to health plans which utilize a blended premium, which has no counterpart in GASB Statement No. 68. The “implicit” or “hidden” subsidy refers to the difference between the underlying retiree claims costs and the overall health care premiums paid on behalf of retirees. By “overall”, we mean the combined employer and retiree portions of the premiums. GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs (or age-adjusted premiums) and the premium contributions made by retirees. If the overall premiums for retirees were developed solely on the claims experience of the retirees, there would be no implicit subsidy and the employer portion of the overall retiree premiums would coincide with GASB’s definition of the OPEB benefit. However, the fully-insured premiums KRS pays for the Kentucky Employees’ Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to all participants, there is an implicit employer subsidy for the non-Medicare eligible retirees.

This is important because the retiree health insurance trust is used to pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. In order to account for the employer provided OPEB benefit, as it’s defined by GASB, the payments made by the retiree health insurance trust need to be adjusted to reflect the implicit subsidy (the difference between the retiree claims and the overall premiums). Similarly, the employer contributions need to be adjusted to reflect the cost of the implicit subsidy. It’s important to keep in mind that the implicit subsidy is an employer contribution. Because the implicit subsidy does not pass through the trust, it is considered a benefit payment that was paid “as it came due”. For plans that use a blended premium structure, Illustrations B1-1 and B1-2 of Implementation Guide No. 2017-3 describe how a portion of the payments made on behalf of the active employees should be reclassified as benefit payments for retiree healthcare to reflect the retirees’ underlying claims costs. Adjusting the explicit health care costs for active employees and retirees by the implicit subsidy estimates provided in this report is equivalent to the reclassification described in the Implementation Guide.

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer’s implicit subsidy for the measurement period and each employer’s implicit subsidy for the year ending June 30, 2018.

7.1



## SECTION 2

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### ACCOUNTING EXHIBITS

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### Exhibit 1

#### Schedule of the Employers' Net OPEB Liability as of June 30, 2018 (\$ in thousands)

System (1)	Total OPEB Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net OPEB Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5)	Covered Payroll <sup>1</sup> (6)	Net OPEB Liability as a Percentage of Covered Payroll (7)
CERS Non-Hazardous System	\$ 4,189,606	\$ 2,414,126	\$ 1,775,480	57.62%	\$ 2,570,156	69.08%
CERS Hazardous System	\$ 1,993,941	\$ 1,280,982	\$ 712,959	64.24%	\$ 588,526	121.14%

Note:

<sup>1</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer contribution information.

7.1

## Exhibit 2

### Development of Single Discount Rate at June 30, 2018

	<u>CERS Non-Hazardous</u>	<u>CERS Hazardous</u>
Single Discount Rate	5.85%	5.97%
Long-Term Expected Rate of Return	6.25%	6.25%
Long-Term Municipal Bond Rate <sup>1</sup>	3.62%	3.62%

<sup>1</sup> Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2018.

7.1

## Exhibit 3

### Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2018 (\$ in thousands)

Change in the Net OPEB Liability (1)	Measurement Period Ending June 30, 2018	
	CERS Non-Hazardous (2)	CERS Hazardous (3)
<b>Total OPEB liability</b>		
Service Cost	\$ 122,244	\$ 33,948
Interest	242,048	118,009
Benefit Changes	4,306	484
Difference between actual and expected experience	(240,568)	(100,348)
Assumption Changes	(4,876)	(2,500)
Benefit Payments <sup>1</sup>	(156,426)	(71,325)
<b>Net Change in Total OPEB Liability</b>	<b>(33,272)</b>	<b>(21,732)</b>
<b>Total OPEB Liability - Beginning</b>	<b>4,222,878</b>	<b>2,015,673</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>\$ 4,189,606</b>	<b>\$ 1,993,941</b>
<b>Plan Fiduciary Net Position</b>		
Contributions - Employer <sup>2</sup>	\$ 145,809	\$ 51,615
Contributions - Member	10,825	2,173
Benefit Payments <sup>1</sup>	(156,426)	(71,325)
Net Investment Income	202,068	109,854
Administrative Expense	(761)	(376)
Other <sup>4</sup>	75	40
<b>Net Change in Plan Fiduciary Net Position</b>	<b>201,590</b>	<b>91,981</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>2,212,536</b>	<b>1,189,001</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 2,414,126</b>	<b>\$ 1,280,982</b>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<b>1,775,480</b>	<b>712,959</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b>	<b>57.62%</b>	<b>64.24%</b>
<b>Covered Payroll<sup>3</sup></b>	<b>\$ 2,570,156</b>	<b>\$ 588,526</b>
<b>Net OPEB Liability as a Percentage of Covered Payroll</b>	<b>69.08%</b>	<b>121.14%</b>

<sup>1</sup> Includes expected benefits due to the implicit subsidy for members under age 65.

<sup>1</sup> Benefit payments are also offset by insurance premiums received from retirees and by Medicare Drug Reimbursements.

<sup>2</sup> Includes expected benefits due to the implicit subsidy for members under age 65.

<sup>3</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer insurance contribution information.

<sup>4</sup> Northern Trust Settlement

### Exhibit 4

#### Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2018 (\$ in thousands)

System (1)	Actuarially Determined Contribution <sup>1</sup> (2)	Total Employer Contributions <sup>2</sup> (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll <sup>3</sup> (5)	Actual Contributions as a Percentage of Covered Payroll (6)
CERS Non-Hazardous System	\$ 120,797	\$ 124,619	\$ (3,822)	\$ 2,570,156	4.85%
CERS Hazardous System	\$ 55,027	\$ 56,002	\$ (975)	\$ 588,526	9.52%

Note:

<sup>1</sup> Actuarially determined contribution for fiscal year ending 2018 is based on the contribution rate calculated with the the June 30, 2016 actuarial valuation.

<sup>2</sup> Employer contributions do not include the expected implicit subsidy included in exhibit 3.

<sup>3</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer insurance contribution information.

## Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2018 that are documented in the schedule on the previous pages are calculated as of June 30, 2016. Based on the June 30, 2016 actuarial valuation report (produced by the prior actuary), the actuarial methods and assumptions used to calculate these contribution rates are below:

Item	CERS Non-Hazardous	CERS Hazardous
Determined by the Actuarial Valuation as of:	June 30, 2016	June 30, 2016
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	27 Years, Closed	27 Years, Closed
Payroll Growth Rate:	4.00%	4.00%
Investment Return:	7.50%	7.50%
Inflation:	3.25%	3.25%
Salary Increases:	4.00%, average	4.00%, average
Mortality:	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)
Healthcare Trend Rates (Pre-65)	Initial trend starting at 7.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 5 years.	Initial trend starting at 7.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 5 years.
Healthcare Trend Rates (Post-65)	Initial trend starting at 5.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 2 years.	Initial trend starting at 5.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 2 years.

7.1

## Exhibit 5

### Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate (\$ in thousands)

**Table 1. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

System (1)	1.00% Decrease (4.85% for Non-Hazardous) (4.97% for Hazardous) (2)	Current Discount Rate (5.85% for Non-Hazardous) (5.97% for Hazardous) (3)	1.00% Increase (6.85% for Non-Hazardous) (6.97% for Hazardous) (4)
CERS Non-Hazardous System	\$ 2,306,064	\$ 1,775,480	\$ 1,323,520
CERS Hazardous System	\$ 991,049	\$ 712,959	\$ 490,342

**Table 2. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate**

System (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
CERS Non-Hazardous System	\$ 1,321,863	\$ 1,775,480	\$ 2,310,165
CERS Hazardous System	\$ 485,560	\$ 712,959	\$ 994,603

7.1

## Exhibit 6

### Components of Aggregate OPEB Expense (Measurement Date of June 30, 2018)

Component (1)	CERS Non-Hazardous (2)	CERS Hazardous (3)
1. Total service cost:	\$ 122,244,180	\$ 33,948,419
2. Interest on total OPEB liability:	242,048,423	118,008,618
3. Current-period benefit changes:	4,305,893	483,840
4. Member contributions:	(10,825,631)	(2,173,465)
5. Projected earnings on plan investments:	(138,268,542)	(73,754,064)
6. Administrative expense:	761,360	376,182
7. Other:	(75,015)	(40,101)
8. Recognition of deferred outflows/ (inflows) due to liabilities: <sup>1</sup>	42,831,184	62,988,887
9. Recognition of deferred outflows/ (inflows) due to assets: <sup>2</sup>	(36,511,919)	(20,186,555)
<b>10. Total Aggregate OPEB Expense:</b>	<b>\$ 226,509,933</b>	<b>\$ 119,651,761</b>

<sup>1</sup> Liability experience and assumption changes.

<sup>2</sup> Difference between projected and actual investment experience.



## Exhibit 7a

### Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the CERS Non-Hazardous Retirement System

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	2017-2018	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
					2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(6,641,137)	(4,526,125)	6.28	(1,057,506)	(1,057,506)	(1,057,506)	(1,057,506)	(1,057,506)	(296,101)	-
2017-2018	(240,567,903)	(202,382,522)	6.30	(38,185,381)	(38,185,381)	(38,185,381)	(38,185,381)	(38,185,381)	(38,185,381)	(11,455,617)
		(206,908,647)		(39,242,887)	(39,242,887)	(39,242,887)	(39,242,887)	(39,242,887)	(38,481,482)	(11,455,617)

#### Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	2017-2018	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments					
					2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(118,759,618)	(71,255,770)	5.00	(23,751,924)	(23,751,924)	(23,751,924)	(23,751,922)	-	-	-
2017-2018	(63,799,976)	(51,039,981)	5.00	(12,759,995)	(12,759,995)	(12,759,995)	(12,759,995)	(12,759,996)	-	-
		(122,295,751)		(36,511,919)	(36,511,919)	(36,511,919)	(36,511,917)	(12,759,996)	-	-

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	2017-2018	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions					
					2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	520,285,809	354,589,691	6.28	82,848,059	82,848,059	82,848,059	82,848,059	82,848,059	23,197,455	-
2017-2018	(4,876,122)	(4,102,134)	6.30	(773,988)	(773,988)	(773,988)	(773,988)	(773,988)	(773,988)	(232,194)
		350,487,557		82,074,071	82,074,071	82,074,071	82,074,071	82,074,071	22,423,467	(232,194)

## Exhibit 7b

### Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the CERS Hazardous Retirement System

**Differences Between Expected and Actual Liability Experience**

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(2,470,531)	(1,382,191)	4.54	(544,170)	(544,170)	(544,170)	(293,851)	-	-	-
2017-2018	(100,347,664)	(78,293,232)	4.55	(22,054,432)	(22,054,432)	(22,054,432)	(22,054,432)	(12,129,936)	-	-
		(79,675,423)		(22,598,602)	(22,598,602)	(22,598,602)	(22,348,283)	(12,129,936)	-	-

**Differences Between Projected and Actual Earnings on OPEB Plan Investments**

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(64,833,532)	(38,900,120)	5.00	(12,966,706)	(12,966,706)	(12,966,706)	(12,966,708)	-	-	-
2017-2018	(36,099,247)	(28,879,398)	5.00	(7,219,849)	(7,219,849)	(7,219,849)	(7,219,849)	(7,219,851)	-	-
		(67,779,518)		(20,186,555)	(20,186,555)	(20,186,555)	(20,186,557)	(7,219,851)	-	-

**Effects of Changes of Assumptions**

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	391,061,269	218,787,583	4.54	86,136,843	86,136,843	86,136,843	46,513,897	-	-	-
2017-2018	(2,499,561)	(1,950,207)	4.55	(549,354)	(549,354)	(549,354)	(549,354)	(302,145)	-	-
		216,837,376		85,587,489	85,587,489	85,587,489	45,964,543	(302,145)	-	-

### Exhibit 8

#### Statement of Collective Deferred Outflows and Inflows of Resources to be recognized in Future OPEB Expense by Year

Period (1)	CERS Non- Hazardous (2)	CERS Hazardous (3)
1. Fiscal Year + 1	\$ 6,319,265	\$ 42,802,332
2. Fiscal Year + 2	6,319,265	42,802,332
3. Fiscal Year + 3	6,319,267	3,429,703
4. Fiscal Year + 4	30,071,188	(19,651,932)
5. Fiscal Year + 5	(16,058,015)	-
6. Thereafter	(11,687,811)	-
<b>7. Total</b>	<b>\$ 21,283,159</b>	<b>\$ 69,382,435</b>

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## **APPENDIX A**

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### **COLLECTIVE OPEB AMOUNTS – CERS NON-HAZARDOUS SYSTEM**

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## Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

### Appendix A: Collective OPEB Assets for CERS Non-Hazardous System

#### DRAFT

Participating Employer Code	Participating Employer Name	Employer Contributions for FY June 30, 2018			Net OPEB Liability as of June 30, 2018					OPEB Expense							
		2018 Proportionate Share (%)	2017 Proportionate Share (%)	Employer Contributions (1)	Implicit Subsidy (1)	Total Contributions (1)	Discount Rate 5.8%	Discount Rate Less 1.0% 4.8%	Discount Rate Plus 1.0% 6.8%	Health Care Trend Rate % Decrease (1)	Health Care Trend Rate % Increase (1)	Deferred Amounts From Changes In		Gross Employer OPEB Expense (1)	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense (1)	Implicit Subsidy Year Ending 6/30/2019
												Proportionate Share of Aggregate Plan OPEB Expense (1)	Proportionate Share of Employer Contributions & Proportionate Share of Plan Contributions (1)				
2005	JUDL ARM OF OF THE COURT	2.34607%	2.43362%	2,713,016	497,120	3,210,136	41,553,953	54,101,807	31,050,656	31,011,780	54,198,010	5,334,075	(284,360)	5,029,715	-	5,029,715	671,963
3031	JEFFERSON CO CLERK	0.154588%	0.150620%	40,471	79,209	475,880	6,134,071	7,907,175	4,572,601	7,981,542	7,981,542	781,565	(21,265)	761,300	-	761,300	98,955
3032	JEFFERSON CO CLERK	0.000904%	0.001375%	92,201	16,933	110,134	1,420,479	1,846,987	1,058,862	1,057,556	1,548,537	181,219	(6,400)	174,819	-	174,819	22,915
3033	KENTON CO COURT CLERK	0.047411%	0.051621%	55,266	10,553	65,819	842,306	1,094,020	627,891	627,105	1,095,965	107,459	(12,711)	95,288	-	95,288	13,578
3034	KENTON CO COURT CLERK	0.020134%	0.018446%	23,486	4,272	27,758	364,977	468,977	268,527	268,527	465,796	45,674	(4,130)	40,838	-	40,838	5,058
3035	CAMPELLE CO SHERIFF	0.056548%	0.03795%	47,467	7,725	55,192	647,234	846,972	482,476	482,476	842,147	83,876	(7,917)	76,179	-	76,179	10,441
3036	CAMPELLE CO SHERIFF	0.015228%	0.014328%	17,740	3,227	20,967	270,370	351,167	201,546	201,293	351,709	34,493	(1,624)	36,417	-	36,417	4,362
3037	FAYETTE CO CLERK	0.139138%	0.13988%	160,622	20,271	180,893	2,452,613	3,185,551	1,828,283	1,825,994	3,191,211	312,896	(7,268)	310,864	-	310,864	39,566
3038	FAYETTE CO SHERIFF	0.07740%	0.079704%	91,413	16,628	108,041	1,393,219	1,809,568	1,038,566	1,037,266	1,812,786	177,742	(4,994)	172,748	-	172,748	22,475
3039	DAVENPORT CO CLERK	0.04522%	0.04284%	30,747	9,231	39,978	471,435	1,000,566	576,502	576,502	1,006,054	100,670	(1,047)	99,723	-	99,723	12,477
3040	DAVENPORT CO SHERIFF	0.069691%	0.06666%	7,795	1,418	9,213	118,797	154,299	88,557	88,446	154,573	15,156	(81)	15,127	-	15,127	1,916
3041	PKCE CO CLERK	0.02220%	0.020534%	16,206	2,966	19,172	248,532	312,303	185,366	185,024	312,377	30,450	(660)	29,793	-	29,793	3,744
3042	PKCE CO SHERIFF	0.028225%	0.026844%	32,880	5,581	38,461	501,129	630,887	371,563	371,563	632,244	63,044	(1,204)	61,840	-	61,840	7,844
3043	HARON COUNTY CLERK OFFIC	0.040723%	0.040881%	54,430	9,901	64,331	829,538	1,077,462	618,388	617,634	1,079,718	105,832	(1,202)	104,630	-	104,630	13,282
3044	HARON COUNTY SHERIFF	0.017066%	0.016500%	19,861	3,616	23,477	301,003	393,551	225,472	225,472	394,233	39,656	(898)	38,758	-	38,758	4,848
3045	WARREN COUNTY CLERKS OFF	0.028213%	0.024201%	49,919	9,080	58,999	760,811	968,172	567,141	566,431	969,029	97,082	(901)	97,863	-	97,863	12,271
3046	WARREN COUNTY SHERIFF	0.073349%	0.069044%	85,779	15,603	101,382	1,307,387	1,659,607	974,560	974,560	1,659,788	170,177	(1,461)	168,716	-	168,716	21,005
3047	BOONE COUNTY CLERK	0.045200%	0.044374%	32,725	5,951	38,676	803,582	1,043,725	599,025	598,735	1,045,581	102,518	(1,178)	101,896	-	101,896	12,663
3048	BOONE COUNTY SHERIFF	0.019389%	0.018584%	16,206	2,966	19,172	248,532	312,303	185,366	185,024	312,377	30,450	(720)	29,730	-	29,730	3,744
3049	CHRISTIAN COUNTY CLERK	0.020991%	0.020732%	24,453	4,448	28,901	372,691	484,066	277,820	277,472	484,027	47,747	(1,061)	46,686	-	46,686	5,923
3050	CHRISTIAN COUNTY CLERK	0.077220%	0.084861%	78,899	14,577	93,476	1,162,462	1,561,805	896,367	895,245	1,568,842	153,406	(1,435)	151,971	-	151,971	19,099
3051	MADISON COUNTY CLERK	0.056755%	0.037255%	45,113	7,551	52,664	652,692	831,766	471,636	471,636	831,766	83,177	(1,269)	81,908	-	81,908	10,377
3052	MADISON COUNTY SHERIFF	0.030322%	0.030726%	12,028	2,198	14,226	183,318	238,101	136,653	136,482	238,234	23,387	(1,389)	22,998	-	22,998	2,957
3053	BULLITT COUNTY CLERK	0.037843%	0.039237%	43,852	4,747	48,599	668,344	885,072	498,212	498,212	889,616	85,265	(2,292)	82,973	-	82,973	10,792
3054	BULLITT COUNTY SHERIFF	0.042360%	0.023676%	49,347	8,976	58,323	752,093	976,489	559,941	559,941	978,586	95,950	(1,426)	94,524	-	94,524	12,113
0144	BRECKINRIDGE CO TOURISM	0.000500%	0.000500%	651	789	1,440	18,281	23,905	12,891	12,891	23,905	2,306	(1,308)	1,000	-	1,000	126
A051	HENDERSON CO TOURIST COMM	0.003399%	0.002923%	3,960	720	4,680	60,249	78,383	44,986	44,930	79,232	7,699	(1,171)	6,528	-	6,528	870
A073	HOUSING AUTH OF FAYETTE	0.034338%	0.044819%	51,045	9,285	60,330	777,980	1,028,911	579,940	579,214	1,032,268	99,252	(1,408)	97,844	-	97,844	12,558
A113	MORGANFIELD HOUSING AUTH	0.001834%	0.001835%	1,137	389	1,526	12,362	15,470	24,273	24,243	42,468	4,154	(96)	4,058	-	4,058	525
A196	CITY OF ANCHORAGE	0.017627%	0.018772%	20,534	3,735	24,269	312,964	406,490	233,297	233,005	407,213	39,027	(1,896)	37,131	-	37,131	4,749
A819	BELLEFAYETTE FIRE PLAN	0.001303%	0.001313%	1,549	282	1,831	21,654	28,071	17,601	17,601	28,071	3,071	(176)	2,895	-	2,895	361
8008	BURLINGTON FIRE PRO DIST	0.001703%	0.001717%	2,088	380	2,468	31,834	41,348	23,731	23,701	41,211	4,061	(517)	3,544	-	3,544	448
8010	HOUSING AUTHORITY OF CATTLEBURG	0.008700%	0.009185%	10,265	1,861	12,126	155,932	202,031	115,840	115,840	202,031	20,200	(632)	19,568	-	19,568	2,509
8015	CITY OF HUNTER	0.014902%	0.013444%	17,360	3,158	20,518	264,582	343,650	197,211	196,984	343,650	33,755	(3,509)	32,246	-	32,246	4,148
8017	PENNYWELL EMBERT ASST CTR	0.000796%	0.000815%	1,276	205	1,481	18,337	23,944	12,743	12,743	23,944	2,524	(282)	2,242	-	2,242	277
8018	W Y KY ED COOPERATIVE	0.014447%	0.015121%	18,830	3,061	21,891	256,504	331,157	191,209	190,969	331,749	32,724	(2,110)	30,614	-	30,614	3,858
8024	DAK GROVE TOURISM/CONVENTION COMMISSION	0.001541%	0.001541%	1,951	349	2,300	29,244	38,266	23,644	23,644	38,266	4,048	(897)	3,151	-	3,151	400
8030	OWENSONBORO CO ECO DEV	0.009700%	0.012551%	12,657	2,489	15,146	209,160	269,160	120,043	120,043	269,160	20,544	(2,110)	18,434	-	18,434	2,338
8035	PKCE FLEMING CO WATER COMM	0.004900%	0.004429%	4,765	867	5,632	72,617	95,318	54,132	54,064	95,486	9,324	(992)	8,332	-	8,332	1,072
8041	CITY OF HOSWAM	0.018688%	0.019684%	21,677	3,843	25,520	330,381	431,112	246,281	246,281	431,112	42,449	(877)	41,572	-	41,572	5,338
8042	HOUSING AUTH OF MAYFIELD	0.021931%	0.020029%	25,548	4,667	30,215	389,381	505,743	290,261	290,261	505,743	49,576	(1,419)	48,157	-	48,157	6,171
8043	DRAYTON CO CONSERV DIST	0.000376%	0.000376%	1,232	224	1,456	18,375	23,925	13,900	13,900	23,925	2,546	(52)	2,494	-	2,494	309
8045	CITY OF BELLEVILLE	0.000157%	0.000148%	183	33	216	2,788	3,621	2,078	2,075	3,627	356	(21)	335	-	335	45
8048	CITY OF HANLAN	0.003970%	0.003956%	39,556	7,013	46,569	597,531	782,238	438,045	437,497	782,238	76,568	(7,646)	68,922	-	68,922	8,869
8051	HENDERSON CITY/VO PLANNI	0.017243%	0.012512%	14,844	2,700	17,544	228,249	293,862	168,656	168,656	293,862	28,884	(319)	28,565	-	28,565	3,650
8052	HENRY CO WATER DIST #2	0.003876%	0.004121%	38,498	7,001	45,501	586,743	762,085	437,384	438,336	763,440	74,855	(1,880)	72,975	-	72,975	9,452
8054	CITY OF NOTSTOWN	0.008776%	0.009310%	6,519	822	5,697	71,851	94,452	51,339	51,339	94,452	9,701	(607)	9,094	-	9,094	1,111
8058	JOHNSON OF FISCAL COURT	0.046688%	0.065114%	75,334	13,703	89,037	1,148,167	1,491,285	855,894	855,822	1,493,937	146,479	(2,094)	144,385	-	144,385	18,322
8061	KNOX CO UTILITIES COMM	0.002888%	0.003171%	51,014	2,271	53,285	292,266	379,575	170,375	170,375	379,575	36,193	(2,657)	33,536	-	33,536	4,266
8072	LAKE BARRY TOUR COMM	0.001703%	0.001614%	2,045	372	2,417	31,140	40,471	23,228	23,199	40,343	3,975	(479)	3,496	-	3,496	444
8073	MARKON CO WATER DISTRICT	0.009234%	0.013739%	14,791	2,690	17,481	225,433	292,433	163,037	163,037	292,433	28,760	(3,022)	25,738	-	25,738	3,273
8084	N MERCER WATER DISTRICT	0.018390%	0.016128%	21,129	3,880	25,009	325,073	422,217	242,213	242,200	422,268	41,472	(5,415)	36,057	-	36,057	4,548
8087	MEMPHIS WATER DISTRICT	0.009234%	0.010239%	113,624	20,82	134,446	1,762,210	2,288,861	1,313,646	1,312,200	2,292,211	222,621	(2,622)	219,999	-	219,999	28,428
8097	KY RIVER REGIONAL DISTRICT	0.037726%	0.032547%	49,697	8,003	57,700	736,566	969,554	499,654	499,654	969,554	95,446	(1,269)	94,177	-	94,177	12,017
8098	PKCE CO SENIOR CITIZEN PR	0.008020%	0.007472%	12,456	2,295	14,751	192,267	249,724	143,124	143,144	249,724	24,529	(1,008)	23,521	-	23,521	2,957
8100	CITY OF SCIENCE HLL	0.004700%	0.004737%	5,475	996	6,471	81,448	106,385	62,205	62,128	106,378	10,647	(781)	9,866	-	9,866	1,257
8104	RUSSELL CO AMBULANCE SER	0.002210%	0.002101%	25,874	4,706	30,580	394,334	512,777	293,954	293,586	513,088	50,308	(1,844)	48,464	-	48,464	6,161
8105	NORTH SHELBY WATER DIST	0.018136%	0.018688%	21,128	3,843	24,971	314,201	418,289	240,044	240,044	418,289	41,083	(1,444)	39,639	-	39,639	5,016
8109	CAMPELLE/FAYETTE CO ID A	0.003544%	0.003444%	1,919	371	2,290	29,737	37,576	44,523	44,523							

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Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System  
**DRAFT**

Participating Employer Code	Participating Employer Name	Employer Contributions for FY June 30, 2018				Net OPEB Liability as of June 30, 2018				OPEB Expense							
		2018 Proportionate Share	2017 Proportionate Share	Employer Contributions	Implicit Subsidy	Discount Rate 5.85%	Discount Rate Less 1.00% 4.85%	Discount Rate Plus 1.00% 6.85%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Differences Between Employer Contributions & Proportionate Share of Aggregate Plan OPEB Expense	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2019	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
J001	ADAR CO BD OF EDUCATION	0.136656%	0.128841%	159,207	28,599	188,565	2,426,478	1,151,605	1,808,801	1,808,537	3,157,210	309,562	17,885	327,447	-	327,447	39,164
J002	CITY OF SCOTTSVILLE	0.009140%	0.074344%	80,554	14,653	95,207	1,227,227	1,594,620	1,951,201	914,055	1,597,456	156,259	15,522	141,307	-	141,307	19,808
J003	CITY OF LAWRENCEBURG	0.007379%	0.020299%	251,975	38,549	290,524	1,554,202	2,058,659	2,558,569	1,127,139	2,022,540	190,289	30,652	159,637	-	159,637	205,673
J004	BALPAID CO BD OF ED	0.075483%	0.072874%	87,935	15,995	103,930	1,340,221	1,470,732	999,059	997,808	1,743,828	167,841	(9,138)	161,843	-	161,843	21,621
J005	CITY OF WASHINGTON	0.106724%	0.136226%	117,217	21,541	138,758	1,187,411	2,021,581	1,252,414	1,380,746	2,125,889	228,054	(5,508)	222,546	-	222,546	265,875
J006	BATH CO BD OF EDUC.	0.104444%	0.108260%	114,490	21,490	135,980	2,358,722	2,138,851	1,342,234	1,340,585	2,342,840	229,713	283,517	250,167	-	250,167	15,084
J007	CITY OF MIDDLEBURY	0.053020%	0.058399%	61,765	11,235	73,000	941,360	1,222,675	101,730	700,852	1,224,449	100,096	(15,382)	84,714	-	84,714	15,186
J008	BOONE CO WATER DISTRICT	0.026464%	0.020773%	81,350	11,519	92,869	1,505,599	1,214,466	897,018	690,146	1,216,622	110,289	3,895	123,184	-	123,184	25,074
J009	BOURBON CO BD OF EDUCATION	0.155443%	0.157392%	181,081	32,938	214,019	2,759,880	3,584,615	2,057,219	301,794	3,590,989	352,094	19,980	342,114	-	342,114	44,522
J010	FARREN CO BD OF EDUC.	0.028838%	0.037894%	16,647	6,120	22,767	152,813	166,600	382,232	301,794	467,245	(5,423)	(24,097)	-	-	467,245	17,370
J011	DANVILLE CO BD OF ED	0.121979%	0.114170%	118,654	23,840	142,494	2,005,920	2,695,368	1,495,299	1,491,427	2,610,001	251,509	(5,429)	250,280	-	250,280	32,360
J012	CARTER CO BD OF ED	0.050499%	0.046682%	78,178	16,956	95,134	1,495,860	1,927,517	1,155,886	1,153,886	1,927,517	2,544	118,839	118,839	-	118,839	14,413
J013	BREATHITT CO BD OF ED	0.093968%	0.104214%	127,427	21,179	148,606	1,942,127	2,525,511	1,447,745	1,445,933	2,526,997	247,770	(20,700)	227,070	-	227,070	31,130
J014	BRECKENRIDGE CO BD OF ED	0.151632%	0.163775%	181,954	31,097	213,051	2,771,518	3,601,888	2,097,212	2,094,444	3,608,274	351,790	(16,941)	334,849	-	334,849	44,717
J015	BALTIMORE CO BD OF ED	0.089672%	0.088231%	74,978	14,964	89,942	11,308,512	14,687,745	8,429,854	8,429,209	14,714,612	1,442,703	(45,818)	1,396,885	-	1,396,885	182,429
J016	BUTLER CO BD OF ED	0.097148%	0.100967%	111,365	20,621	131,986	1,727,791	2,244,123	1,287,970	1,286,357	2,248,114	220,426	(11,651)	208,775	-	208,775	27,871
J017	CADWELL CO ED EDUCATION	0.101424%	0.109413%	125,078	22,815	147,893	1,502,040	2,491,824	1,611,201	1,429,489	2,498,558	240,622	(5,764)	234,858	-	234,858	30,714
J018	CALDWELL CO BD OF EDUC	0.136000%	0.138745%	158,536	28,837	187,373	2,412,251	3,118,323	1,801,178	1,798,923	3,143,903	308,257	(10,013)	298,244	-	298,244	38,979
J019	CLINTON CO BD OF EDUC	0.027999%	0.045918%	33,672	5,682	39,354	4,274,446	11,370,063	6,988,117	6,979,388	11,377,554	1,985,963	(15,810)	1,970,153	-	1,970,153	252,229
J020	CARRROLL CO BD OF ED	0.162169%	0.158523%	188,916	34,363	223,279	2,879,278	3,739,271	2,146,338	2,146,338	3,746,371	367,329	(3,749)	363,580	-	363,580	46,449
J021	CAREY CO BD OF ED	0.228260%	0.242444%	277,557	50,487	328,044	4,236,229	5,488,428	3,155,418	3,149,474	5,508,396	393,688	(16,429)	377,259	-	377,259	48,264
J022	CARROLL CO BD OF ED	0.139061%	0.153471%	160,458	28,825	189,283	2,750,361	3,527,278	2,050,238	2,047,671	3,578,330	390,882	(9,238)	381,644	-	381,644	49,849
J023	CITY OF HORNWELL	0.059511%	0.049797%	302,127	49,566	351,693	4,604,765	5,989,800	3,432,561	3,428,264	5,991,455	587,456	(44,427)	543,029	-	543,029	70,394
J024	CITY OF HORNWELL	0.154908%	0.157113%	180,458	32,825	213,283	2,750,361	3,527,278	2,050,238	2,047,671	3,578,330	390,882	(9,238)	381,644	-	381,644	49,849
J025	CARK CO BD OF EDUC	0.093511%	0.097897%	103,127	19,566	122,693	1,604,765	2,109,800	1,242,561	1,238,264	2,109,455	215,600	(23,000)	192,600	-	192,600	25,389
J026	CITY OF CLAY CO BD OF EDUC	0.181833%	0.189351%	211,858	38,537	250,395	3,228,941	4,193,877	2,406,992	2,403,979	4,201,335	411,938	(19,452)	392,486	-	392,486	50,889
J027	CLINTON CO BD OF EDUC	0.095520%	0.103749%	113,396	20,263	133,659	1,607,803	2,205,174	1,205,461	1,204,031	2,209,056	215,600	(23,000)	192,600	-	192,600	25,389
J028	CRIFFENRIDE CO BD OF ED	0.072847%	0.072828%	84,629	15,394	100,023	1,289,833	1,675,286	961,497	960,293	1,678,265	164,553	(2,061)	162,492	-	162,492	20,288
J029	CUMBERLAND CO BD OF ED	0.048484%	0.048454%	56,479	10,273	66,752	862,856	1,118,889	641,862	640,879	1,120,337	108,819	(11,607)	97,212	-	97,212	12,567
J030	DAVESCO COUNTY DIST	0.061488%	0.062220%	71,641	13,031	84,672	1,091,885	1,418,181	813,938	812,919	1,420,705	139,299	(5,498)	133,801	-	133,801	17,414
J031	EDMONSON CO BD OF EDUC	0.104071%	0.108380%	121,173	22,041	143,214	1,846,801	2,386,099	1,174,685	1,174,962	2,402,264	236,609	(13,810)	222,799	-	222,799	29,793
J032	ELLIOTT CO BD OF EDUC	0.097118%	0.093776%	148,900	9,984	158,884	1,986,971	2,586,571	1,088,371	1,088,371	2,594,942	160,927	(9,682)	151,245	-	151,245	19,486
J033	ETHEL CO CONSERVATION DIST	0.001093%	0.001183%	1,210	220	1,430	18,447	23,960	18,751	18,734	24,000	2,151	(813)	1,338	-	1,338	173
J034	GREATER EXX CONSERVATION DIST	0.008509%	0.009349%	88,229	12,411	100,640	1,039,881	1,364,819	775,132	775,132	1,369,965	148,078	(16,111)	131,967	-	131,967	17,375
J035	FLEMING CO BD OF ED	0.119900%	0.119997%	139,746	25,419	165,165	2,129,866	2,766,554	1,587,044	1,586,756	2,771,274	271,721	(2,700)	269,021	-	269,021	34,539
J036	CITY OF FRANKFORD	0.080579%	0.080998%	238,968	39,475	278,443	3,493,129	4,471,545	1,714,789	1,714,789	4,486,355	433,757	(70,800)	362,957	-	362,957	46,854
J037	FULTON COUNTY BD OF EDUC	0.030358%	0.025220%	26,861	4,886	31,747	400,390	513,732	305,177	304,795	513,878	52,229	(6,343)	45,886	-	45,886	6,004
J038	GALLATIN CO BD OF EDUC	0.099701%	0.099824%	118,447	21,127	139,574	1,770,207	2,249,126	1,119,389	1,119,389	2,258,571	225,817	(2,510)	223,307	-	223,307	28,857
J040	CITY OF LANCASTER	0.005296%	0.006433%	7,606	1,883	9,489	115,921	149,205	86,413	86,413	149,205	15,787	(4,242)	11,545	-	11,545	1,476
J041	WILLIAMSTOWN INDEPENDENT SC	0.006408%	0.006939%	70,551	12,851	83,402	1,076,793	1,398,582	803,688	803,688	1,401,269	137,174	(2,091)	135,083	-	135,083	17,371
J042	GRAVES CO LIBRARY	0.005296%	0.006433%	7,606	1,883	9,489	115,921	149,205	86,413	86,413	149,205	15,787	(4,242)	11,545	-	11,545	1,476
J043	GRAYSON CO BD OF EDUC	0.219433%	0.219347%	255,628	46,988	302,616	3,896,025	5,080,512	2,904,265	2,904,265	5,089,510	497,042	(4,788)	492,254	-	492,254	63,889
J044	GREEN CO BD OF EDUCATION	0.097320%	0.099932%	113,351	20,618	133,969	1,707,578	2,249,846	1,087,811	1,087,811	2,258,199	220,939	(7,455)	213,484	-	213,484	27,669
J045	RUSSELL HILL BD OF ED	0.107535%	0.111081%	125,272	22,787	148,059	1,909,283	2,479,826	1,423,247	1,421,465	2,484,236	243,577	(14,133)	229,444	-	229,444	30,800
J046	HANCOCK CO EDUCATION	0.104833%	0.104555%	122,240	22,235	144,475	1,863,955	2,429,822	1,308,809	1,307,070	2,428,225	273,684	(11,776)	261,908	-	261,908	30,055
J047	HARDON CO SOL COM DIST	0.000994%	0.000880%	1,158	211	1,369	17,648	22,922	13,156	13,156	22,922	2,352	-	2,352	-	2,352	285
J048	HARLAN CO BD OF EDUCATION	0.272009%	0.239991%	264,520	48,116	312,636	4,011,550	5,281,357	3,005,303	3,001,540	5,245,688	514,334	(15,798)	498,536	-	498,536	63,037
J049	HARRISON CO BD OF ED	0.154523%	0.157871%	180,028	32,743	212,771	2,743,007	3,626,176	2,045,129	2,045,268	3,630,712	345,008	(11,273)	333,735	-	333,735	43,481
J050	HART CO BD OF ED	0.131913%	0.127630%	153,691	27,956	181,647	2,342,409	3,042,413	1,746,113	1,749,946	3,047,823	298,837	(8,506)	290,331	-	290,331	37,038
J051	HENDERSON PUBLIC LIBRARY	0.008484%	0.008165%	44,832	8,555	53,387	683,276	897,466	509,143	509,143	897,466	87,170	(5,504)	81,666	-	81,666	10,624
J052	EMERENICE INDEPENDENT SC	0.047406%	0.049497%	56													

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Appendix A: Collective OPEB Assets for CERS Non-Hazardous System  
**DRAFT**

Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2018			Net OPEB Liability as of June 30, 2018				OPEB Expense			Implicit Subsidy Year Ending 6/30/2019			
		2018 Proportionate Share (%)	2017 Proportionate Share (%)	Total Contributions	Discount Rate 2.80%	Discount Rate Less 1.00% 4.80%	Discount Rate Plus 1.00% 6.80%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Differences Between Employer Contributions & Proportionate Share of Plan Contributions		Net OPEB Expense		
1007	HAZARD CITY SCHOOLS	0.037535%	0.037420%	43,759	7,960	51,719	666,924	866,227	497,154	496,531	867,707	85,084	(433)	84,649	10,759
1008	PIKE CO BD OF EDUCATION	0.059928%	0.074426%	663,929	120,767	784,696	10,118,958	13,442,205	7,543,109	7,533,665	13,266,275	1,290,944	(24,379)	1,266,565	162,129
1100	CITY OF BOWSERET	0.124289%	0.133985%	144,683	36,218	179,001	2,205,129	2,856,108	1,643,799	1,601,740	2,899,301	282,323	(153,888)	128,435	28,573
1101	CITY OF BOWSERET	0.049899%	0.052686%	29,046	5,241	34,287	433,842	578,447	330,668	330,528	577,492	56,910	(13,470)	43,440	7,159
1102	ROCKCASTLE CO BD OF ED	0.022436%	0.018476%	48,261	4,758	53,019	415,833	515,682	295,365	295,285	510,502	61,574	(7,420)	54,154	5,708
1103	ROWAN CO BD OF ED	0.160164%	0.144787%	186,850	39,559	226,409	2,841,680	3,679,624	2,115,802	2,115,448	3,700,502	362,787	(3,002)	359,785	45,874
1104	RUSSELL CO BD OF ED	0.201360%	0.197226%	234,558	42,666	277,224	3,574,911	4,643,237	2,684,893	2,661,557	4,651,938	450,675	(6,586)	444,089	57,671
1105	SCOTT CO BOARD OF ED	0.150898%	0.149796%	193,247	35,151	228,398	2,965,273	3,835,437	2,195,314	2,193,785	3,832,246	375,748	(7,420)	368,328	47,513
1106	SMILEY CO LIBRARY	0.025036%	0.023924%	14,754	2,684	17,438	244,865	295,263	167,414	167,414	292,560	32,087	(1,072)	31,015	3,988
1107	SIMPSON CO BD OF ED	0.162631%	0.161466%	189,469	34,444	223,913	2,887,694	3,760,652	2,152,412	2,149,917	3,757,317	368,403	(4,928)	363,475	46,584
1108	SPENCER CO BD OF EDUC	0.146894%	0.144291%	169,347	29,591	198,938	2,599,460	3,466,411	2,236,285	2,236,285	3,466,411	302,734	(3,549)	299,185	38,993
1109	TAYLOR CO BD OF ED	0.149778%	0.144411%	174,457	31,731	206,188	2,658,906	3,435,492	1,982,203	1,979,582	3,439,433	339,214	(8,909)	330,305	42,894
1110	TODD CO BD OF ED	0.115306%	0.114787%	134,411	24,449	158,860	2,045,549	2,660,737	1,527,077	1,525,105	2,605,448	261,147	(8,641)	252,506	33,047
1111	TRIGO CO BD OF ED	0.116041%	0.120270%	128,868	24,464	153,332	1,961,036	2,597,071	1,464,841	1,460,020	2,551,400	250,882	(8,618)	242,264	31,436
1112	TRIMBLE CO BD OF ED	0.080499%	0.089128%	80,962	14,727	95,689	1,231,941	1,602,691	919,833	918,881	1,605,541	157,422	(1,588)	155,834	19,906
1113	CITY OF MORGANTOWN	0.083400%	0.081553%	97,611	17,673	115,284	1,480,839	1,953,373	1,103,882	1,102,499	1,956,793	188,921	(1,446)	187,475	22,869
1115	SPRINGFIELD WATER & SEWER	0.028627%	0.028837%	33,349	6,066	39,415	508,257	660,157	378,884	378,410	661,311	64,843	(1,131)	63,712	8,199
1117	CITY OF SERBES	0.011156%	0.010997%	12,971	2,359	15,330	197,700	256,760	147,374	147,189	257,527	23,221	(306)	23,428	2,419
1118	CITY OF COBBIN	0.066106%	0.068027%	77,002	14,007	91,009	1,173,592	1,534,308	874,846	874,846	1,532,619	149,723	(1,527)	148,196	18,924
1119	WOLFE CO BD OF EDUCATION	0.070779%	0.070899%	82,392	14,996	97,379	1,252,744	1,631,031	956,886	956,886	1,631,031	160,204	(18,613)	141,591	18,258
1120	WOODFORD CO BD OF ED	0.224421%	0.233424%	261,448	45,557	307,005	3,748,728	4,970,388	2,970,388	2,968,669	4,981,170	508,559	(23,509)	485,050	62,582
1124	PENNSYLVANIAN TASK FORCE	0.002527%	0.001474%	2,943	535	3,478	44,886	58,274	33,445	33,403	58,378	5,724	(3,007)	2,717	724
1134	WOLF COUNCIL HIGH PRSCTS COM	0.007799%	0.007424%	9,086	1,799	10,885	138,470	179,850	103,221	103,221	179,850	17,666	(1,941)	15,725	1,744
1135	FLEMING CO	0.014944%	0.012823%	17,374	3,160	20,534	264,795	348,926	197,390	197,143	344,538	33,782	(5,249)	28,533	3,031
1154	CITY OF EARLEBORO	0.007496%	0.009276%	14,546	920	15,466	193,973	250,952	149,956	149,956	250,952	25,983	(4,538)	21,445	2,734
1156	CITY OF JEFFERSON	0.125788%	0.121214%	146,546	26,556	173,102	2,333,518	2,990,882	1,664,961	1,662,877	2,906,141	284,945	(9,483)	275,462	36,072
1178	LEBANON HOUSING AUTHORITY	0.101881%	0.010121%	12,275	2,366	14,641	193,190	250,293	144,612	144,612	250,293	24,647	(1,789)	22,858	2,868
1179	MARSHALL CO TOURIST COM	0.004477%	0.003810%	5,216	949	6,165	79,488	103,242	52,524	52,524	103,242	10,141	(1,627)	8,514	1,168
1180	CITY OF BLOOMFIELD	0.009390%	0.008991%	10,919	1,990	12,909	166,718	216,339	124,278	124,124	216,339	21,209	(1,645)	19,564	2,889
1200	EMERETT-PULASKY CONV & V	0.002628%	0.004911%	6,156	1,120	7,276	91,834	117,475	60,948	60,948	117,475	11,071	(1,263)	9,808	1,154
1203	FRONTIER HOUSING INC	0.016913%	0.021431%	19,728	3,589	23,317	300,678	390,552	224,138	223,857	391,226	38,159	(14,802)	23,357	4,851
1205	COMM ACTION CENTER	0.002571%	0.002276%	3,124	492	3,616	45,824	60,326	31,244	31,244	60,326	6,059	(2,286)	3,773	483
1210	BOVD CO AMBLANCE SERVICE	0.018124%	0.020050%	2,111	384	2,495	32,172	41,796	23,382	23,952	41,796	4,154	(554)	3,600	450
1214	COMM ACTION CENTER	0.002334%	0.002276%	2,823	441	3,264	41,534	54,452	29,640	29,640	54,452	5,453	(4,077)	1,376	166
1217	CITY OF PROVIDENCE	0.012174%	0.012444%	14,641	2,625	17,266	219,115	283,477	164,889	164,889	283,477	28,347	(3,615)	24,732	3,735
1219	CAMPBELL CO PUBLIC LIBRAR	0.017381%	0.017158%	18,313	3,126	21,439	267,391	346,136	207,091	207,091	346,136	34,690	(8,617)	26,073	3,616
1224	HOUSING AUTH OF HOPKINSVILLE	0.012799%	0.014125%	15,151	2,625	17,776	222,885	292,135	164,889	164,889	292,135	29,215	(3,615)	25,600	3,615
1234	LPHC HOUSING AUTHORITY	0.012747%	0.013701%	14,651	2,585	17,236	216,011	279,703	168,466	168,466	279,703	28,544	(3,615)	24,929	3,615
1268	CITY OF ST MATTHEWS	0.012747%	0.013701%	14,651	2,585	17,236	216,011	279,703	168,466	168,466	279,703	28,544	(3,615)	24,929	3,615
1269	CITY OF PARK HILLS	0.004414%	0.004266%	5,142	935	6,077	78,370	101,990	58,420	58,420	101,990	9,998	(7,780)	10,378	1,264
1284	SCOTT CO SOIL CONSERV DIST	0.003306%	0.003789%	3,728	406	4,134	56,815	74,394	42,953	42,953	74,394	7,348	(1,509)	5,839	917
1310	CANNONBURG WATER DIST	0.015725%	0.016064%	18,318	3,322	21,640	279,194	362,429	208,123	207,883	363,273	35,619	(1,243)	34,376	4,344
1344	BONN SPRN WARREN SPRING DIST	0.008929%	0.009765%	10,462	2,092	12,554	158,553	205,508	118,177	118,029	205,508	20,225	(2,215)	18,010	2,215
1317	PROVIDENCE MUN HOUSING AU	0.004365%	0.005071%	5,082	921	5,983	77,145	100,198	57,457	57,457	100,198	9,842	(1,939)	7,903	1,245
1319	CITY OF ALEXANDRIA	0.012288%	0.012929%	14,651	2,625	17,276	219,115	283,477	164,889	164,889	283,477	28,347	(3,615)	24,732	3,735
1324	CITY OF ONE GROVE	0.014678%	0.017104%	16,987	3,065	20,052	252,825	324,266	193,826	193,826	324,266	32,465	(4,582)	27,883	4,582
1334	CENTRAL KY ED COOPERATIVE	0.005490%	0.004887%	6,302	1,146	7,448	96,036	124,735	71,189	71,500	124,957	12,252	(1,354)	10,898	1,354
1356	0.011337%	0.009481%	13,320	2,655	15,975	201,441	263,900	150,132	150,132	263,900	25,728	(2,668)	23,060	2,668	
1359	CITY OF WEST WRIGHT	0.011037%	0.010637%	12,857	2,339	15,196	195,960	254,220	146,077	146,894	254,979	25,000	(2,773)	22,227	2,773
1405	GORGONTOWN HOUSING AUTHORITY	0.021149%	0.024848%	24,754	4,503	29,257	377,272	480,817	287,732	287,732	480,817	48,121	(10,207)	37,914	5,008
1414	WARREN CO PLANNING COMM	0.025711%	0.026314%	29,565	5,449	35,014	443,844	580,243	349,917	349,917	580,243	58,247	(2,296)	55,951	7,296
1417	WEBSTER CO CONSERV DIST	0.002797%	0.002707%	3,419	440	3,859	48,897	63,277	37,490	37,490	63,277	6,371	(771)	5,600	771
1419	CITY OF GOLD SPRING	0.009426%	0.011838%	10,980	1,997	12,977	167,157	217,370	124,755	124,755	217,370	21,351	(6,580)	14,771	2,000
1424	CITY OF ST MATTHEWS	0.012747%	0.013701%	14,651	2,585	17,236	216,011	279,703	168,466	168,466	279,703	28,544	(3,615)	24,929	3,615
1434	KY LEAGUE OF CITIES	0.140959%	0.107724%	246,965	45,959	292,924	3,800,175	4,916,338	2,833,111	2,832,566	4,916,338	484,865	(12,051)	472,814	62,056
1436	CITY OF SHIVELY	0.007272%	0.005520%	9,188	1,673	10,861	137,379	177,139	103,333	103,889	177,139	17,641	(6,041)	11,600	1,641
1460	N KY AREA PLAN COMMISSION	0.110116%	0.107111%	129,278	23,933	153,211	1,955,088	2,539,345	1,467,407	1,465,882	2,543,868	249,424	(4,933)	244,491	31,549
1510	CITY OF CAULETTSBURG	0.015381%	0.014141%	17,918	3,259	21,177	273,887	354,696	204,331	204,331	354,696	34			

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Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System  
**DRAFT**

Participating Employer Code	Participating Employer Name	2018		2017		Net OPEB Liability as of June 30, 2018										OPEB Expense					
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.8%	Discount Rate Less 1.00% 4.8%	Discount Rate Plus 1.00% 6.8%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Deferred Amounts From Change In Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2018				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)				
K011	CITY OF DAVILLE	0.119794%	0.112242%	139,555	2,348	164,937	2,126,919	2,762,526	1,585,497	1,581,512	2,767,439	271,345	17,524	288,869	-	288,869	34,311				
K012	AUGUSTA BD OF ED	0.009644%	0.011842%	11,258	2084	13,342	171,582	222,858	127,905	127,455	223,254	21,890	6,508	15,382	-	15,382	2,718				
K013	JACKSON CITY SCHOOLS	0.025199%	0.026944%	29,255	5,240	34,495	407,403	581,105	328,514	328,514	581,105	57,078	1,655	58,733	-	58,733	10,143				
K014	CLOVERPORT INDEPENDENT SC	0.022841%	0.026974%	26,725	4,861	31,586	407,313	539,034	303,429	303,429	529,795	51,669	1,169	49,505	-	49,505	6,571				
K015	BULLITT CO PUBLIC LIBRARY	0.048488%	0.055123%	57,122	16,866	73,988	1,144,266	1,467,088	853,465	853,465	1,468,731	148,067	2,468	150,535	-	150,535	16,470				
K016	CITY OF MORGANTOWN	0.017676%	0.021314%	21,066	6,751	27,817	368,027	476,617	264,142	264,142	476,617	71,955	1,669	70,286	-	70,286	6,679				
K017	GEORGE COUN PUBLIC LIBRAR	0.007530%	0.008202%	7,846	1,427	9,273	119,579	151,311	89,139	89,139	160,227	15,225	1,759	17,014	-	17,014	1,929				
K018	CARLETON COBD OF ED	0.146584%	0.151211%	170,761	31,661	201,422	3,380,321	4,500,088	1,919,629	1,919,629	4,500,088	318,027	15,700	318,297	-	318,297	41,065				
K019	CITY OF NEWPORT	0.008313%	0.008774%	100,628	18,304	118,932	1,333,677	1,748,259	1,143,209	1,143,209	1,748,259	195,642	4,524	200,166	-	200,166	19,124				
K020	CHARTERED COBMBRIBL DIET	0.055230%	0.060347%	64,481	10,224	74,705	658,851	867,947	493,374	493,374	867,947	84,028	4,220	88,248	-	88,248	10,513				
K021	CARRICAL CO PUBLIC LIBRARY	0.016023%	0.015045%	18,699	3,401	22,100	285,000	370,149	212,451	212,451	370,149	38,159	2,135	38,694	-	38,694	4,598				
K022	CASEY CO AMBULANCE SERV	0.017841%	0.019487%	20,806	3,785	24,591	311,119	411,886	236,194	236,194	411,886	40,457	2,135	42,692	-	42,692	5,116				
K023	CLARK CO LIBRARY BD	0.012073%	0.011910%	17,363	6,796	24,159	569,450	739,624	424,492	424,492	739,624	72,649	1,680	74,329	-	74,329	11,886				
K024	CITY OF MARCHISTON	0.039928%	0.037476%	46,514	8,461	54,975	708,914	948,765	528,455	528,455	948,765	90,441	3,798	94,239	-	94,239	11,436				
K025	CLINTON CO PUBLIC LIBRARY	0.002370%	0.002373%	2,761	502	3,263	42,079	54,654	31,367	31,328	54,751	5,398	159	5,557	-	5,557	879				
K026	CITY OF MARION	0.037007%	0.035211%	43,215	7,861	51,076	658,650	867,481	490,374	490,374	867,481	84,028	4,220	88,248	-	88,248	10,513				
K029	CITY OF BURENVILLE	0.032090%	0.022900%	37,736	5,045	42,781	472,734	549,051	315,117	315,117	549,051	53,930	1,692	55,622	-	55,622	6,819				
K030	OWENSONBOBD OF ED	0.017454%	0.017735%	248,481	40,224	288,705	5,280,322	6,983,851	3,916,478	3,916,478	6,983,851	671,697	28,645	700,342	-	700,342	85,859				
K031	ELLIOTT ASB AMB SERVICE	0.001554%	0.002131%	1,810	329	2,139	27,294	35,836	20,567	20,567	35,836	4,520	50	4,570	-	4,570	445				
K032	ESTELLE CO BOARD OF EDUCATION	0.129950%	0.129950%	150,894	27,440	178,334	2,903,845	3,886,428	2,286,428	2,286,428	3,886,428	283,534	15,170	298,704	-	298,704	37,117				
K034	LOUISVILLE URBAN CO GOVT	3.115326%	3.115326%	3,629,230	661,448	4,290,678	55,313,166	71,843,215	41,232,013	41,232,013	71,843,215	7,056,672	305,817	6,771,955	-	6,771,955	841,314				
K035	LICKING VALLEY COM ACTION	0.078729%	0.084900%	96,714	16,681	113,395	1,397,818	1,815,541	1,041,094	1,041,094	1,815,541	179,129	6,658	177,471	-	177,471	22,550				
K036	FLOYD CO SCHOOLS	0.318111%	0.349885%	383,956	70,294	454,250	7,646,244	10,082,381	4,384,966	4,384,966	10,082,381	750,452	39,826	693,826	-	693,826	94,894				
K038	FULTON CITY SCHOOLS	0.042016%	0.025580%	27,978	5,089	33,067	426,399	553,824	317,856	317,856	554,689	54,399	1,680	56,079	-	56,079	6,879				
K039	GALATIN PUB LIC LIB	0.007126%	0.007126%	8,300	1,510	9,810	126,550	164,463	94,301	94,301	164,463	16,519	413	16,932	-	16,932	1,941				
K040	GARRARD CO BD OF ED	0.123821%	0.130476%	144,243	26,238	170,481	2,198,417	2,851,392	1,638,795	1,638,795	2,860,469	280,467	20,428	300,895	-	300,895	35,645				
K041	CITY OF WILLIAMSTOWN	0.056838%	0.059711%	79,726	14,502	94,228	1,215,103	1,579,224	905,790	905,790	1,584,956	151,039	6,480	157,519	-	157,519	19,602				
K042	GRAVES CO BD OF ED	0.243588%	0.242956%	281,765	51,616	333,381	4,324,857	5,671,295	3,223,935	3,223,935	5,671,295	551,751	22,980	544,142	-	544,142	69,769				
K043	CITY OF LETHBRIDGE	0.068802%	0.041213%	86,276	12,055	98,331	1,010,106	1,311,966	752,977	752,977	1,311,966	128,866	1,643	130,009	-	130,009	16,295				
K044	CITY OF GREENBURG	0.029076%	0.026640%	31,850	6,157	38,007	400,703	670,713	384,374	384,374	670,713	68,817	2,469	71,286	-	71,286	8,321				
K045	GREENUP CO BD OF ED	0.164218%	0.179791%	193,831	35,221	229,052	2,951,132	3,831,047	2,199,901	2,199,901	3,831,047	376,496	18,315	394,811	-	394,811	47,008				
K046	CITY OF HAWKINSVILLE	0.032309%	0.041918%	35,446	6,266	41,712	486,261	635,411	358,411	358,411	635,411	63,831	1,794	65,625	-	65,625	7,936				
K047	HARDEN CO BD OF ED	0.781275%	0.797816%	910,114	165,547	1,075,661	11,887,043	18,046,287	10,340,089	10,340,089	18,046,287	1,793,625	131,979	1,763,646	-	1,763,646	221,769				
K048	HARLAN INDEPENDENT SCHOOL	0.049492%	0.049492%	5,864	1,064	6,928	88,883	116,861	66,861	66,861	116,861	12,343	315	12,658	-	12,658	1,511				
K049	CITY OF CYNTHIANA	0.054300%	0.052973%	63,360	11,525	74,885	965,684	1,248,268	719,862	719,862	1,248,268	121,599	2,994	124,593	-	124,593	15,178				
K050	CAVERNA INDEPENDENT SCH	0.059136%	0.062121%	69,243	13,711	82,954	811,136	1,051,136	522,368	522,368	1,051,136	89,025	3,274	92,299	-	92,299	11,237				
K052	HEBER CO BD OF EDUCATION	0.115020%	0.112048%	136,419	24,419	160,838	1,962,261	2,546,622	1,462,752	1,462,752	2,546,622	255,148	10,243	265,391	-	265,391	33,578				
K055	JACKSON CO CONSERV DIST	0.000130%	0.001626%	151	28	179	2,308	2,998	1,721	1,721	2,998	294	640	734	-	734	90				
K057	JESSAMINE CO PUBLIC LIBR	0.050713%	0.046920%	59,077	10,746	69,823	900,399	1,184,474	671,196	671,196	1,184,474	118,700	9,007	127,707	-	127,707	15,826				
K058	JOHNSON CO BD OF ED	0.174751%	0.183840%	203,574	37,930	241,504	3,102,669	4,039,870	2,312,884	2,312,884	4,039,870	393,828	32,019	365,847	-	365,847	50,357				
K059	K-12 COMM ACTION COUNCIL	0.033936%	0.035896%	388,573	70,644	459,217	5,919,020	7,698,055	4,442,429	4,442,429	7,698,055	753,152	29,549	782,701	-	782,701	99,498				
K061	BARBOURVILLE CITY SCHOOLS	0.033433%	0.026499%	37,193	4,446	41,639	414,450	538,305	308,349	308,349	538,305	52,874	1,485	54,359	-	54,359	6,686				
K062	LARUE CO BD OF EDUCATION	0.119399%	0.120313%	139,057	25,294	164,351	2,119,173	2,732,226	1,579,872	1,579,872	2,732,226	270,383	16,564	286,947	-	286,947	36,150				
K063	LONDON UTILITY COMM	0.057799%	0.059313%	67,312	12,248	79,560	1,026,210	1,335,852	764,981	764,981	1,335,852	139,920	5,344	145,264	-	145,264	18,555				
K064	CITY OF LOUISIA	0.014029%	0.020081%	12,846	4,337	17,183	363,423	472,028	270,911	270,911	472,028	46,949	589	47,538	-	47,538	5,863				
K065	CITY OF BEATTYVILLE	0.054232%	0.052071%	62,616	5,897	68,513	851,001	1,105,248	636,465	636,465	1,105,248	117,566	373	117,939	-	117,939	14,781				
K066	LESLIE CO PUBLIC LIBRARY	0.009830%	0.010313%	11,452	2,083	13,535	174,530	226,686	130,102	130,102	226,686	22,266	260	22,526	-	22,526	2,816				
K067	LEITCHER COBD OF ED	0.189676%	0.188476%	215,474	39,194	254,668	3,284,002	4,266,457	2,448,074	2,448,074	4,266,457	418,969	22,711	441,680	-	441,680	52,978				
K068	LEWIS CO BD OF ED	0.156868%	0.151134%	184,494	22,465	206,959	1,897,420	2,446,445	1,444,419	1,444,419	2,446,445	248,827	24,267	273,094	-	273,094	33,609				
K069	LINCOLN CO PUBLIC LIBRARY	0.007554%	0.007206%	8,799	1,601	10,400	134,120	174,120	99,853	99,853	174,120	17,111	379	17,490	-	17,490	2,164				
K070	LINCOLN CO CONSERV DIST	0.001506%	0.001891%	1,818	331	2,149	27,697	36,975	20,447	20,447	36,975	4,154	411	4,565	-	4,565	567				
K071	CITY OF RUSSELLVILLE	0.027226%	0.027584%	36,794	6,515	43,309	531,336	679,728	400,813	400,813	679,728	64,820	1,840	66,							



Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Systems for CERS Non-Hazardous Assets  
**DRAFT**

Participating Employer Code	Participating Employer Name	2018		2017		2016		2015		Net OPEB Liability as of June 30, 2018				OPEB Expense				Implicit Subsidy Year Ending 6/30/2019
		Proportionate Share (%)	Proportionate Share (%)	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.8%	Discount Rate 4.5%	Discount Rate 6.8%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Share of Proportionate Share Between Employer Contributions & Proportionate Share	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense		
K115	CITY OF SPRINGFIELD	0.024752%	0.024180%	28,870	3,251	34,121	439,999	571,489	327,995	327,584	572,505	56,134	1,066	507,200	-	57,200	7,098	
K116	WAYNE CO BD OF ED	0.178220%	0.178920%	207,625	17,767	245,392	3,164,420	4,110,075	2,358,496	4,117,383	4,117,383	403,706	(576)	4,116,807	-	53,410	5,419	
K117	WESTER CO PUBLIC LIBRARY	0.005390%	0.005444%	7,638	1,286	9,004	159,794	86,545	150,407	151,662	152,863	664	664	152,199	-	15,855	1,872	
K118	WHITLEY CO BO OF ED	0.250224%	0.251981%	291,527	53,028	344,555	4,444,175	5,770,971	3,312,134	3,307,987	5,781,233	568,846	(10,632)	556,794	-	556,794	71,477	
K119	WOLFE COUNTY LIBRARY	0.020280%	0.020280%	1,113	571	1,732	47,449	26,541	47,449	47,449	47,449	5,504	5,504	41,945	-	5,449	772	
K120	CITY OF VERSAILLES	0.007989%	0.008261%	105,716	19,200	124,960	1,611,230	2,067,700	1,201,081	1,199,577	2,086,451	205,555	6,006	2,016,945	-	210,161	25,992	
K127	KY MAGISTRATE/COMM ASSOC	0.008038%	0.008448%	7,944	1,445	9,389	121,070	157,251	90,251	90,138	157,530	15,446	841	16,287	-	16,287	1,953	
K141	GRANT CO PLANNING COMM	0.002058%	0.002072%	2,371	431	2,802	36,311	26,028	26,028	26,028	26,028	4,609	4,609	21,419	-	4,606	581	
K181	WESTERN LEWIS RECTORVIA	0.007216%	0.007926%	8,406	1,529	9,935	128,219	164,456	95,205	95,205	164,456	16,345	(2,145)	14,200	-	14,200	2,067	
K214	GREEN RIVER EDUC COOP	0.007073%	0.012182%	7,817	1,425	9,262	119,437	155,129	89,033	89,033	155,405	15,237	(10,818)	10,419	-	10,419	1,327	
K219	NORTHERN KY WATER REB DIS	0.132273%	0.120500%	348,778	46,170	420,848	5,544,345	7,261,215	4,132,994	4,127,820	7,214,020	707,129	(28,973)	678,156	-	678,156	89,442	
K237	KY CO JUDICER EDUC	0.007599%	0.007599%	8,824	1,632	10,456	134,315	175,037	100,465	100,465	175,037	17,438	17,438	157,600	-	157,600	2,714	
K256	JEFFERSON TOWN FIRE DIST	0.002045%	0.002182%	2,382	431	2,815	36,309	27,012	27,012	27,012	27,012	4,612	4,612	22,400	-	22,400	2,612	
K314	KY LEGAL AD	0.002728%	0.002744%	70,444	13,832	88,876	1,158,998	1,502,352	883,967	883,967	1,508,229	147,861	(7,991)	139,870	-	139,870	18,077	
K315	MT WASHINGTON FIRE P DIST	0.002288%	0.002288%	2,666	485	3,151	40,623	30,282	30,282	30,282	30,282	4	4	26,878	-	26,878	3,404	
K319	CITY OF SILVER GROVE	0.003678%	0.003588%	4,284	779	5,063	65,302	84,817	48,479	48,479	84,818	8,331	1,601	8,491	-	8,491	1,057	
K327	KY COUNCIL OF ADOS	0.002230%	0.002339%	2,598	493	3,071	39,593	51,425	29,784	29,784	51,517	5,051	(1,311)	3,740	-	3,740	459	
K356	ST MATTHEWS FIRE DIST	0.002713%	0.002538%	3,161	575	3,736	48,149	62,564	35,507	35,507	62,675	6,145	408	6,553	-	6,553	777	
K414	CITY OF SMITHS GROVE	0.001424%	0.001476%	1,281	242	1,523	20,270	26,255	15,115	15,115	26,262	2,187	(864)	1,723	-	1,723	227	
K419	ALEXANDRIA FIRE DISTRICT	0.005100%	0.005000%	5,941	1,081	7,022	90,549	117,609	67,499	67,499	117,818	13,481	25,033	7,457	-	7,457	920	
K459	CITY OF JAMESSE PARK	0.001858%	0.001858%	1,841	382	2,218	28,853	36,436	20,812	20,812	36,601	3,679	391	3,288	-	3,288	411	
K519	CITY OF MELBOURNE	0.001351%	0.001322%	1,550	282	1,832	23,632	30,684	17,616	17,584	30,746	3,075	(5)	3,070	-	3,070	381	
K559	CITY OF TAYLOR MILL	0.012345%	0.020929%	24,866	4,521	29,389	378,976	490,229	282,505	282,505	490,229	48,349	645	47,704	-	47,704	5,934	
K514	WARREN CO PUBLIC LIBRARY	0.004848%	0.004913%	56,425	10,764	66,889	859,372	1,116,965	641,006	640,297	1,118,851	109,722	(8,517)	101,205	-	101,205	12,873	
K519	CAMPBELL CO CONS DISPATCH	0.005412%	0.005183%	64,552	11,742	76,294	983,829	1,277,856	733,389	732,470	1,280,108	125,514	(10,280)	115,234	-	115,234	15,871	
K599	CITY OF EDWARDSBURG	0.002424%	0.002378%	2,725	653	3,378	748,827	926,226	428,627	427,517	927,143	73,258	13,855	60,403	-	60,403	7,528	
K719	CENTRAL CAMPBELL CO FIRE	0.001244%	0.001217%	1,426	259	1,685	21,732	28,226	16,200	16,180	28,276	2,772	(81)	2,751	-	2,751	342	
K759	LAMESSE CREST VIEW H/F POL	0.002122%	0.002137%	2,472	450	2,922	37,676	48,935	28,895	28,950	49,022	4,867	(682)	4,185	-	4,185	519	
K856	HOOVER FIRE DEPARTMENT	0.002142%	0.002030%	2,495	454	2,949	38,208	49,396	28,150	28,134	49,448	4,852	(512)	4,340	-	4,340	534	
K899	CITY OF FORT MITCHELL	0.015276%	0.027493%	25,078	4,562	29,640	382,031	496,426	284,914	284,557	497,409	48,761	(6,173)	42,588	-	42,588	5,316	
K909	HOOVER AUTH OF GOVERNMENT	0.004818%	0.004213%	54,540	9,921	64,461	811,244	1,079,653	619,465	618,870	1,081,317	100,047	(5,814)	94,233	-	94,233	11,810	
L002	ALLEN CO CONSERVATION DIS	0.001244%	0.001404%	1,444	257	1,701	21,554	27,996	16,048	16,047	28,045	2,750	1,983	473	-	473	58	
L003	ANDERSON PUBLIC LIBRARY	0.002477%	0.002111%	2,447	453	2,900	37,059	48,975	28,474	28,474	49,286	4,812	(1,417)	3,395	-	3,395	418	
L004	CITY OF BAYLOR	0.003816%	0.005064%	4,445	809	5,254	67,732	87,999	50,506	50,506	88,156	8,644	(1,814)	6,830	-	6,830	840	
L005	CITY OF CLARKSBURG	0.003030%	0.003317%	3,476	650	4,126	52,177	68,749	41,607	41,607	69,256	6,987	(1,573)	5,414	-	5,414	671	
L006	BATH CO WATER DISTRICT	0.005147%	0.004890%	5,190	967	6,157	77,726	101,256	20,047	20,792	101,518	10,421	(563)	9,858	-	9,858	1,220	
L007	BELL CO COURT CLERK	0.003024%	0.002954%	3,164	594	3,758	47,199	61,899	33,061	33,061	61,899	6,165	(1,445)	4,720	-	4,720	582	
L008	BOONE CO BO OF ED	1.046238%	1.061266%	128,835	23,703	152,538	1,875,280	2,417,610	1,387,581	1,385,205	2,419,513	236,901	(62,789)	229,112	-	229,112	28,673	
L009	CITY OF PARIS	0.005744%	0.004889%	6,156	1,026	7,182	90,969	119,059	70,503	70,503	119,059	11,876	(2,583)	9,293	-	9,293	1,156	
L010	FLOYD REAL DEVELOPMT DIST	0.006712%	0.005926%	7,446	988	8,434	99,889	127,209	68,242	68,242	127,209	12,567	(3,052)	9,515	-	9,515	1,189	
L011	DANVILLE BOYLE CO PRE	0.007023%	0.005827%	8,184	1,409	9,593	114,227	152,001	92,977	92,977	152,988	15,912	(3,040)	12,872	-	12,872	1,592	
L012	BROKEN STAR PUBLIC LIBRAR	0.004832%	0.004711%	5,018	1,022	6,040	75,651	111,221	61,933	61,933	111,419	10,925	34	10,891	-	10,891	1,369	
L013	BREATHIGHT CO PUBLIC LB	0.006426%	0.006777%	7,485	1,361	8,846	114,075	146,145	85,036	84,930	148,428	14,553	(1,344)	13,209	-	13,209	1,640	
L014	BRECKENRIDGE CO CLERK OFF	0.011888%	0.012497%	13,755	2,502	16,257	209,549	272,300	156,281	156,281	272,300	27,746	(2,939)	24,807	-	24,807	3,069	
L015	CITY OF MT WASHINGTON	0.079172%	0.072951%	92,230	16,776	109,006	1,405,683	1,825,757	1,047,837	1,046,545	1,829,004	179,312	(14,854)	164,458	-	164,458	20,677	
L016	BULLER CO AMBLANCE SVC	0.011188%	0.011895%	14,602	4,475	19,077	234,946	306,995	276,501	276,151	307,851	30,731	(5,165)	25,566	-	25,566	3,149	
L018	MURKIN PUBLIC SCHOOLS	0.139038%	0.129213%	145,971	26,462	172,433	2,468,952	3,206,365	1,840,951	1,837,891	3,212,807	314,935	(14,718)	300,217	-	300,217	37,845	
L021	CITY OF CARROLLTON	0.015178%	0.015083%	19,619	3,045	22,664	286,655	368,197	207,751	207,751	368,197	36,811	(6,124)	30,687	-	30,687	3,796	
L022	NORTHEAST KY CAN	0.006236%	0.006100%	7,113	1,093	8,206	103,704	132,933	78,742	78,742	132,933	13,279	(3,188)	10,091	-	10,091	1,256	
L023	CITY OF LIBERTY	0.012024%	0.013094%	16,349	6,612	22,961	283,535	365,138	212,465	212,465	365,138	36,576	(7,234)	29,342	-	29,342	3,665	
L024	HOPKINSVILLE CHRIST LIBRARY	0.000836%	0.000836%	836	156	992	12,444	15,555	8,333	8,333	15,555	1,555	1,555	1,555	-	1,555	194	
L025	CITY OF WINCHESTER	0.005844%	0.007771%	6,004	1,100	7,104	89,194	114,741	67,415	67,415	114,741	11,415	(2,400)	9,015	-	9,015	1,115	
L026	DANIEL BOONE COMM AGENCY	0.012213%	0.009964%	14,946	2,710	17,656	227,445	298,789	169,990	169,990	298,789	24,405	(3,402)	21,003	-	21,003	2,602	
L027	CITY OF ALBANY	0.004809%	0.004883%	5,018	919	5,937	74,611	96,523	58,405	58,405	96,523	9,653	(1,120)	8,533	-	8,533	1,063	
L028	CITIZENSBUILDING CO WAT DIS	0.001903%	0.001913%	22,195	4,097	26,292	328,282	430,374	252,170	252,170	430,374	41,157	(6,222)	34,935	-			

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

**DRAFT**

Participating Employer Code		2018 Proportionate Share	2017 Proportionate Share	Employer Contributions				Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Liability		
Participating Employer Name		(%)	(%)	Contributions	Implicit Liability	Total Contributions	Discount Rate 5.80%	Discount Rate Less 1.00% 4.80%	Discount Rate Plus 1.00% 6.80%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Deferred Amounts From Change In Proportionate Share of Aggregate Plan OPEB Expense		Deferred Amounts From Employer Contributions & Proportionate Share of Plan Contributions		Gross OPEB Expense	Share of Nonemployer Contributions	Net OPEB Expense	Implicit Liability Year Ending 6/30/2019	
L078	MARION FIRE PUBLIC LIBRAR	0.111520%	0.110105%	13,504	2,456	15,960	305,814	257,319	153,422	153,230	267,794	26,257	1,283	20,744	-	27,340	-	27,340	3,320	
L079	MARSHALL CO SOIL & WATER	0.001134%	0.001176%	1,322	240	1,562	20,134	26,151	15,009	14,990	26,107	2,569	(33)	2,536	(33)	2,569	(33)	2,536	325	
L080	MARVIN CO CONSERV DIST	0.000926%	0.000940%	1,075	196	1,271	16,389	21,285	12,216	12,216	21,212	2,093	(20)	2,073	(20)	2,093	(20)	2,073	264	
L082	MEADE CO BO OF ED	0.250441%	0.262176%	291,748	53,068	344,816	4,446,530	5,775,330	3,314,636	3,310,486	5,785,599	567,274	(36,718)	530,556	-	596,792	-	596,792	73,732	
L084	MEPAC PUBLIC LIBRARY	0.002229%	0.002278%	2,515	520	3,035	39,665	56,711	36,775	36,775	56,711	6,407	63,934	63,934	63,934	63,934	63,934	63,934	579	
L085	METCALFE CO PUBLIC LIB	0.005928%	0.005426%	6,906	1,256	8,162	105,250	139,703	78,458	78,380	139,647	14,428	1,209	14,637	-	14,637	-	14,637	6,088	
L086	MILWAUKEE CO CONSERV	0.031704%	0.027788%	36,813	6,738	43,551	614,611	502,898	731,115	419,009	435,083	782,435	73,823	9,748	81,563	-	81,563	-	9,748	9,881
L087	MONTGOMERY CO SAN DIST #2	0.002322%	0.002313%	2,704	492	3,196	41,227	53,547	30,732	30,694	53,642	5,360	(207)	5,153	-	5,153	-	5,153	665	
L089	MORGAN COUNTY LIBRARY	0.004768%	0.004794%	5,528	1,005	6,533	84,247	109,423	62,801	62,801	109,437	11,414	(114)	11,300	-	11,300	-	11,300	1,359	
L090	CITY OF NEW HAVEN	0.004248%	0.004076%	4,948	900	5,848	75,222	97,862	56,223	56,223	97,862	9,622	317	9,939	-	9,939	-	9,939	1,217	
L091	NICHOLAS COUNTY LIBRARY	0.001941%	0.002244%	2,295	422	2,717	34,969	46,692	28,357	28,357	46,692	5,344	(46)	5,298	-	5,298	-	5,298	648	
L092	OHIO CO WATER DIST	0.004165%	0.003751%	39,799	7,240	47,039	606,593	787,867	452,180	451,614	788,348	77,387	816	83,564	-	83,564	-	83,564	9,786	
L093	LAGANIE VALLEY COMMUNITY	0.001998%	0.001903%	21,200	4,220	27,420	353,605	490,276	263,952	263,952	490,276	43,112	1,915	45,027	-	45,027	-	45,027	5,704	
L094	PERINTON CITY WATER	0.012738%	0.012607%	14,904	2,711	17,615	226,511	297,551	169,118	169,118	297,551	28,077	(23)	28,054	-	28,054	-	28,054	3,644	
L099	POWELL VALLEY WATER DIST	0.004898%	0.004972%	11,054	2,011	13,065	168,475	218,822	125,589	125,432	219,212	21,494	(607)	20,887	-	20,887	-	20,887	2,718	
L100	SCIENCE HILL BO OF ED	0.021878%	0.021036%	25,501	4,639	30,140	388,470	500,420	289,732	289,732	500,420	43,885	1,856	45,741	-	45,741	-	45,741	5,720	
L102	CITY OF MOUNT VERNON	0.050247%	0.048744%	58,534	10,447	68,981	892,125	1,158,728	685,029	664,196	1,160,788	113,814	2,807	116,621	-	116,621	-	116,621	14,627	
L103	MOREHEAD CITY PLANT BO	0.077944%	0.088779%	85,088	15,477	100,565	1,296,839	1,688,272	966,712	965,502	1,687,867	185,445	9,772	175,217	-	175,217	-	175,217	20,920	
L104	LAKE CUMBERLAND AOD	0.110226%	0.115167%	128,405	23,327	151,732	1,957,023	2,541,839	1,458,849	1,467,023	2,546,379	249,671	(15,567)	234,104	-	234,104	-	234,104	31,971	
L105	GREENEDOWN/CITY CO PARKS	0.022472%	0.021775%	27,624	6,681	34,305	443,967	576,516	329,780	329,780	576,516	70,554	(2,491)	73,045	-	73,045	-	73,045	9,068	
L106	TRIPLE SPANNING ZONING	0.005200%	0.004868%	6,415	1,167	7,582	97,776	126,995	72,986	72,986	126,995	12,474	(372)	12,102	-	12,102	-	12,102	1,532	
L107	CITY OF FRANKLIN	0.087895%	0.093220%	102,392	18,625	121,017	1,560,558	2,026,915	1,163,308	1,161,851	2,030,510	199,091	(8,373)	190,718	-	190,718	-	190,718	24,575	
L108	SPENCER CO FIRE DIST	0.001208%	0.001199%	1,405	256	1,661	21,442	28,042	17,861	17,861	28,042	3,408	(46)	3,362	-	3,362	-	3,362	346	
L109	CAMPBELLVILLE CITY SCHOOL	0.095396%	0.097123%	69,476	12,637	82,113	1,058,879	1,375,314	789,334	788,346	1,377,759	135,088	(5,439)	140,527	-	140,527	-	140,527	17,882	
L110	CITY OF ELSTON	0.020227%	0.018912%	25,813	5,003	30,816	393,649	513,559	294,179	294,179	513,559	50,346	(829)	50,516	-	50,516	-	50,516	6,366	
L111	HOUSING AUTH OF CAZDZ	0.004215%	0.003648%	4,910	893	5,803	74,836	97,201	55,786	55,786	97,201	9,547	(176)	9,371	-	9,371	-	9,371	1,207	
L112	CITY OF BESPORO	0.030595%	0.028344%	4,188	762	4,950	63,829	82,963	47,581	47,581	82,963	9,859	(211)	10,070	-	10,070	-	10,070	1,338	
L113	UNION CO PLANNING COMM	0.004396%	0.004348%	5,125	932	6,057	78,103	101,444	58,222	58,222	101,444	9,954	(40)	10,004	-	10,004	-	10,004	1,260	
L114	WARREN COUNTY BO OF ED	0.087511%	0.077737%	80,906	14,881	95,787	1,206,621	1,584,444	939,941	930,950	1,584,226	150,281	(3,699)	146,582	-	146,582	-	146,582	19,618	
L115	WASHINGTON CO SCHOOLS	0.097820%	0.086639%	105,951	18,465	124,416	1,551,900	2,028,267	1,158,344	1,156,964	2,028,267	192,241	(4,619)	196,860	-	196,860	-	196,860	25,068	
L118	CORNING BO OF ED	0.122900%	0.122479%	143,276	26,061	169,337	2,183,643	2,816,228	1,627,797	1,625,799	2,841,275	278,585	(1,778)	276,807	-	276,807	-	276,807	35,227	
L119	CITY OF CAMPTON	0.016108%	0.017331%	18,899	3,456	22,355	289,543	370,996	215,683	215,683	370,996	45,374	(1,881)	47,255	-	47,255	-	47,255	6,471	
L120	FALLING SPRING ARTS	0.021026%	0.019346%	23,439	4,263	27,702	357,227	463,980	266,292	265,999	464,485	45,574	(1,628)	47,202	-	47,202	-	47,202	5,763	
L141	CORINTH WATER DISTRICT	0.005668%	0.005224%	6,400	1,260	7,660	97,868	128,484	74,977	74,977	128,484	15,832	(157)	15,675	-	15,675	-	15,675	2,039	
L156	CITY OF LYNDON	0.008276%	0.007144%	9,641	1,724	11,365	146,939	190,850	109,534	109,534	190,850	18,746	(847)	18,893	-	18,893	-	18,893	2,370	
L159	ELMBREE FIRE PROTECTION	0.001202%	0.001151%	1,898	346	2,244	28,333	37,586	21,860	21,860	37,586	4,693	(847)	4,840	-	4,840	-	4,840	617	
L256	CITY OF HURSTBURG	0.002526%	0.002522%	6,168	1,152	7,320	94,012	122,106	69,620	69,620	122,106	13,994	(1,807)	15,197	-	15,197	-	15,197	1,987	
L356	FERNWOOD FIRE PROT DIST	0.001543%	0.001481%	1,789	327	2,115	27,396	35,581	20,422	20,396	35,546	3,495	(132)	3,627	-	3,627	-	3,627	462	
L465	HARRISBURG CREEK P&E DIST	0.000144%	0.000000%	167	198	365	4,581	5,921	3,006	3,006	5,921	726	(707)	719	-	719	-	719	91	
L556	WERN CREEK FIRE PROT DIST	0.002420%	0.002394%	2,819	513	3,332	42,967	56,807	32,029	32,029	56,806	5,482	(97)	5,579	-	5,579	-	5,579	693	
L565	PLEASANT RIDGE PARK FIRE	0.008513%	0.009027%	9,917	1,894	11,721	151,147	196,315	112,671	112,671	196,315	23,293	(2,944)	20,349	-	20,349	-	20,349	2,638	
L569	NORTHERN RY CO/CM CTR CORP	0.049463%	0.050974%	57,135	10,393	67,528	870,784	1,131,009	649,120	649,120	1,131,009	111,002	(6,207)	104,795	-	104,795	-	104,795	14,048	
M001	COLUMBIANAR UTILITIES	0.037922%	0.038375%	44,154	8,031	52,185	672,942	874,044	501,640	501,640	874,044	85,652	(2,084)	87,736	-	87,736	-	87,736	10,955	
M003	LAWB-ANDERSON PLAN COMM	0.000633%	0.000558%	737	134	871	11,239	14,597	8,378	8,387	14,597	1,816	(46)	1,862	-	1,862	-	1,862	181	
M005	GLASGOW WATER COMPANY	0.088173%	0.088750%	100,388	18,200	118,588	1,530,220	1,987,251	1,140,543	1,138,115	1,990,784	195,195	(740)	194,455	-	194,455	-	194,455	24,882	
M006	GATEWAY AREA DISTRICT	0.030690%	0.029149%	27,682	5,022	32,704	420,771	548,514	311,861	311,861	548,514	56,841	(4,431)	61,272	-	61,272	-	61,272	7,788	
M007	MIDDLEBORO CITY SCHOOL	0.005948%	0.005914%	69,714	12,681	82,395	1,062,518	1,380,041	792,047	791,055	1,382,045	133,553	(4,182)	135,985	-	135,985	-	135,985	17,441	
M008	WALTON TOWNERSHIP BO OF ED	0.004533%	0.004600%	5,052	1,472	6,524	83,324	1,063,937	595,419	595,419	1,063,937	106,764	(7,408)	109,366	-	109,366	-	109,366	13,816	
M009	PARISH HOLIDAY CO LIBRARY	0.012907%	0.012900%	15,129	2,752	17,881	230,182	299,489	171,885	171,879	300,021	28,417	(264)	28,153	-	28,153	-	28,153	3,720	
M010	BOYD CO BO OF ED	0.024496%	0.024341%	28,522	4,570	33,092	420,962	543,964	317,125	317,125	543,964	64,470	(5,478)	68,948	-	68,948	-	68,948	8,809	
M011	BOYLE COUNTY BO OF EDUC	0.115770%	0.112821%	134,787	24,517	159,304	2,054,284	2,648,185	1,531,932	1,529,435	2,672,300	262,079	(5,467)	256,612	-	256,612	-	256,612	33,140	
M012	EAST PENDELTON WATER DIST	0.011311%	0.011129%	11,778	2,197	13,975	200,860	266,885	149,730	149,730	266,885	26,625	(266)	26,359	-	26,359	-	26,359	3,323	
M013	BREATHITT CO CONSERV DIST	0.000333%	0.000328%	41	266	307	3,851	4,951	2,554	2,554	4,951	619	(2,310)	619	-	619	-	619	77	
M014	CITY OF HARRISBURG	0.037366%	0.037211%	44,891	7,209	52,100	236,995	298,830	169,212	169,200	298,555	28,959	(1,312)	30,271	-	30,271	-	30,271	3,662	
M015	BULLITT CO FISCAL COURT	0.030213%	0.029416%	218,732	40,861	259,593	3,408,042	4,486,268	2,689,000	2,689,000	4,486,268	425,023	(14,709)	410,314	-	410,314	-	410,314	51,265	
M017	CITY OF FREDONIA																			

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Systems for CERS Non-Hazardous System  
**DRAFT**

Participating Employer Code	Participating Employer Name	Employer Contributions for FY June 30, 2018			Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy			
		2018 Proportionate Share (%)	2017 Proportionate Share (%)	Employer Contributions (1)	Implicit Subsidy (2)	Total Contributions (3)	Discount Rate 5.85%	Discount Rate Less 1.00% 4.85%	Discount Rate Plus 1.00% 6.85%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense (4)	Deferred Amounts From Changes In Proportionate Share of Plan Contributions (5)	Gross Employer OPEB Expense (6)		Proportionate Share of Nonemployer Contributions (7)	Net Employer OPEB Expense (8)	Implicit Subsidy Year Ending 6/30/2019
M080	CITY OF HINDMAN	0.045026	0.046596	5,335	970	6,305	81,317	105,618	60,617	60,541	101,806	10,374	(310)	10,064	-	10,064	1,312	
M081	KNIX COE M S	0.047520	0.042856	55,055	10,014	65,069	839,092	1,089,846	625,495	624,712	1,091,784	107,049	60,633	117,682	-	117,682	14,538	
M082	LARUE CO WATER DIST #1	0.022358	0.023744	14,234	2,589	16,823	216,339	281,755	161,709	161,505	282,256	27,075	14,413	23,262	-	23,262	3,499	
M084	HOUSING AUTH LAWRENCE CO	0.060624	0.065774	7,085	1,289	8,374	107,985	146,255	80,496	80,396	140,504	18,736	681	14,457	-	14,457	2,742	
M085	LES CO SOL CONSERV DIST	0.012826	0.016076	1,614	290	1,904	24,537	31,870	18,291	18,291	31,638	3,156	190	2,486	-	2,486	396	
M087	JENNENS DIST	0.021588	0.023344	28,528	4,534	33,062	379,917	493,452	283,207	283,022	-							
M088	CITY OF VANCEBURG	0.015870	0.015943	18,494	3,364	21,858	281,875	366,111	210,122	209,859	366,702	33,961	(524)	33,437	-	33,437	4,547	
M089	CITY OF STANFORD	0.003124	0.002428	3,868	704	4,572	58,984	76,984	43,954	43,909	72,321	7,222	2,137	8,659	-	8,659	951	
M090	LEDBETTER WATER DISTRICT	0.009858	0.008706	11,484	2,089	13,573	175,027	227,332	130,473	130,309	227,736	22,329	2,609	24,988	-	24,988	2,284	
M091	W MICROSAUR CO WATER DIST	0.004778	0.005046	5,560	1,011	6,571	84,744	110,068	63,172	63,092	110,364	10,831	(179)	10,652	-	10,652	1,398	
M093	CITY OF RICHMOND	0.017786	0.017446	20,422	3,759	24,181	315,649	409,641	232,831	232,831	407,616	40,280	399,588	399,588	-	399,588	50,520	
M095	CITY OF SACRAMENTO	0.005279	0.006151	7,806	1,183	8,989	115,921	150,563	86,413	86,304	150,831	14,789	(158)	14,631	-	14,631	1,870	
M096	MURKIN CO CONSERVAT DIST	0.017786	0.017446	20,422	3,759	24,181	315,649	409,641	232,831	232,831	407,616	40,280	399,588	399,588	-	399,588	50,520	
M097	MAOPIFFIN CO COURT CLERK	0.008194	0.009044	9,404	1,727	11,131	144,684	187,051	107,854	107,854	188,555	14,458	(148)	14,310	-	14,310	1,976	
M098	LEBANON WATER WORKS	0.020913	0.021578	30,185	5,491	35,676	480,245	597,524	342,917	342,508	598,287	58,091	1,548	60,239	-	60,239	7,481	
M099	MARSHALL CO REEF DAM DIST	0.024033	0.024676	29,312	5,150	34,462	546,443	712,455	321,455	321,455	714,495	54,244	(600)	53,644	-	53,644	6,961	
M081	CITY OF MARVELLE	0.140943	0.113726	164,187	29,865	194,052	2,502,179	3,201,390	1,885,382	1,885,046	3,235,969	393,245	63,990	381,229	-	381,229	40,368	
M082	CITY OF BRANDENBURG	0.026326	0.023504	27,564	5,034	32,598	424,914	546,661	311,171	311,171	546,831	53,037	3,508	53,568	-	53,568	3,777	
M084	MERCER CO BOARD OF ED	0.137444	0.133490	159,298	29,876	189,174	2,427,883	3,151,404	1,839,834	1,837,568	3,159,032	309,739	5,077	314,416	-	314,416	39,166	
M085	CITY OF EDMONTON	0.029394	0.025586	37,128	5,298	42,426	576,068	750,937	390,937	390,937	750,937	58,837	(2,900)	55,937	-	55,937	7,162	
M087	MT STERILIZATION LAB	0.016831	0.016130	13,586	2,471	16,057	207,074	268,956	154,362	154,149	269,435	24,418	(1,988)	24,400	-	24,400	3,344	
M088	MURKIN CO CONSERVAT DIST	0.017786	0.017446	20,422	3,759	24,181	315,649	409,641	232,831	232,831	407,616	40,280	399,588	399,588	-	399,588	50,520	
M090	BARDSTOWN BD OF ED	0.175926	0.173784	204,118	37,274	241,392	3,121,158	4,056,482	2,328,137	2,325,222	4,056,482	396,442	1,820	400,727	-	400,727	56,383	
M091	NICHOLAS CO WATER DIST	0.004788	0.005026	5,577	1,015	6,592	85,010	110,414	63,730	63,730	110,611	10,845	(674)	10,171	-	10,171	1,371	
M092	CITY OF REYNOLDS	0.026920	0.029389	33,222	5,679	38,901	475,884	610,071	354,790	354,790	610,709	62,000	6,138	67,838	-	67,838	7,077	
M093	OLDHAM CO WATER DIST	0.062631	0.059276	42,241	7,684	49,925	643,807	836,202	479,321	479,321	837,689	82,135	474	84,609	-	84,609	10,386	
M096	CITY OF FALMOUTH	0.020190	0.020422	26,154	4,783	30,937	320,553	412,762	240,553	240,553	412,762	43,412	(702)	42,710	-	42,710	5,398	
M097	E KY CONCEA EMPLOY PRO	0.082033	0.080976	96,563	17,383	113,946	1,456,480	1,891,734	1,085,723	1,084,363	1,895,097	185,813	2,979	188,792	-	188,792	23,496	
M098	PRE CO HOUSING AUTHORITY	0.122594	0.123294	14,672	2,689	17,361	221,650	284,246	166,864	166,864	284,246	25,127	(600)	24,527	-	24,527	3,007	
M099	BEECH FORK WATER COMM	0.011490	0.011611	11,349	2,428	13,777	203,442	264,252	151,662	151,472	264,722	23,956	(627)	23,329	-	23,329	3,282	
M100	PULASKI CO BD OF ED	0.443598	0.448078	516,762	99,998	616,760	7,875,994	10,226,054	5,871,106	5,866,736	10,247,844	1,004,794	(21,510)	983,279	-	983,279	127,256	
M104	MURKIN CO CONSERV DIST	0.008843	0.009176	9,170	1,704	11,074	142,802	186,477	106,451	106,451	186,807	18,244	(1,567)	16,677	-	16,677	2,304	
M105	SCOTT COUNTY LIBRARY	0.043458	0.043898	40,025	7,280	47,305	610,019	792,317	454,735	454,166	793,726	77,824	(875)	76,949	-	76,949	9,841	
M106	RUBELL CO BD OF ED	0.148054	0.157595	40,640	7,752	48,392	617,930	829,348	469,663	469,663	829,348	78,937	(875)	78,062	-	78,062	9,896	
M107	FRANKLIN ELECTRIC PLANT BD	0.041827	0.038631	48,726	8,863	57,589	742,630	964,557	533,589	532,895	964,273	94,742	7,610	102,372	-	102,372	11,980	
M108	BRENDER BUCKLE LAB	0.007368	0.006641	8,881	1,561	10,442	136,649	177,617	97,157	97,157	177,617	15,689	(1,777)	13,912	-	13,912	1,846	
M109	CITY OF CAMPBELLVILLE	0.009584	0.009424	11,014	2,103	13,117	178,165	226,563	131,067	131,067	226,563	22,577	3,112	23,689	-	23,689	2,824	
M110	CITY OF SAUTHER	0.011374	0.010288	11,671	2,487	14,158	206,661	265,141	155,141	155,141	271,144	24,506	(600)	23,906	-	23,906	3,010	
M111	TRIGG CO CONC DISTRICT	0.009256	0.009172	9,266	1,465	10,731	203,218	268,887	161,637	161,637	268,887	24,887	(1,866)	23,021	-	23,021	2,602	
M112	CITY OF MILTON	0.010960	0.010496	12,460	2,286	14,746	189,305	246,657	141,564	141,564	247,095	24,228	(26)	24,202	-	24,202	3,034	
M113	CITY OF STUBBS	0.017900	0.018968	20,822	3,793	24,615	317,793	412,762	236,897	236,897	412,866	40,543	(781)	39,762	-	39,762	5,137	
M115	WASHINGTON CO LIBRARY BD	0.004633	0.005312	5,420	986	6,406	82,613	107,301	61,583	61,583	107,301	10,540	(1,961)	8,579	-	8,579	1,139	
M116	WAJNE CO PUBLIC LIBRARY	0.010147	0.009316	11,621	2,150	13,771	180,158	234,966	134,298	134,298	234,966	22,984	1,341	24,325	-	24,325	3,096	
M117	WEBSTER CO BD OF ED	0.122520	0.119744	142,763	25,968	168,731	2,175,811	2,831,081	1,621,973	1,619,943	2,831,107	277,588	4,762	282,350	-	282,350	35,101	
M118	WHITELY CO FISCAL COURT	0.145528	0.148028	189,072	30,865	220,437	2,804,442	3,356,736	1,926,555	1,924,143	3,352,145	332,715	(6,645)	325,250	-	325,250	41,693	
M119	WOLFE CO FISCAL COURT	0.042176	0.043855	49,365	8,979	58,344	752,377	977,218	560,855	560,855	977,218	97,895	(3,907)	93,988	-	93,988	12,117	
M120	WOODFORD COUNTY LIBRARY	0.019620	0.020760	22,832	4,151	26,983	347,994	453,889	259,410	259,410	453,792	44,396	(1,644)	42,752	-	42,752	5,614	
M215	SHERIFFS OFFICE CO TOURIST	0.018974	0.019816	22,118	4,023	26,141	337,110	437,821	251,097	251,097	437,821	42,938	(678)	42,260	-	42,260	5,438	
M315	CITY OF PRINCEVILLE	0.007913	0.008144	8,807	380	9,187	113,300	146,302	73,204	73,204	146,302	14,057	(806)	13,251	-	13,251	1,664	
M366	MIDDLETON FIRE PROT DIST	0.001517	0.002000	1,767	321	2,088	24,983	30,078	20,078	20,078	30,078	1,438	(2,866)	570	-	570	456	
M415	HOUSING AUTH BANTON DIS	0.041030	0.035906	16,691	3,037	19,728	254,426	330,459	189,660	189,423	331,047	32,459	(2,313)	30,146	-	30,146	4,044	
M416	ADAR CO CONSERVATION DIS	0.003076	0.002488	2,787	462	3,249	42,149	54,489	31,659	31,659	54,489	5,431	(68)	5,363	-	5,363	687	
M418	HOUSING AUTH OWENSVILLE	0.003406	0.004204	4,241	731	5,012	64,827	83,941	48,176	48,116	83,941	8,245	(1,588)	6,657	-	6,657	1,044	
M419	PINEVILLE BD OF EDUCATION	0.020321	0.019188	23,800	4,362	28,1												

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Assets  
for CERS Non-Hazardous System

**DRAFT**

Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2018				Net OPEB Liability as of June 30, 2018					Deferred Amounts From Change In					OPEB Expense		Implicit Subsidy Year Ending 6/30/2019
		2018		2017		Total Contributions	Discount Rate 5.85%	Discount Rate Less 1.00% 4.85%	Discount Rate Plus 1.00% 6.85%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense		Proportionate Share of Differences Between Employer Contributions & Proportionate Share of Employer OPEB Expense		Gross Employer OPEB Expense	Net Employer OPEB Expense	
		Proportionate Share (%)	2017 Proportionate Share (%)	(1)	(2)							(3)	(4)	(5)	(6)			
N072	LYON CO AMBULANCE SERVICE	0.022715%	0.022688%	26,466	4,814	31,280	403.371	533.915	300.690	300,334	524.894	51,463	(438)	51,025	-	51,025	6,507	
N075	CITY OF ISLAND	0.004500%	0.004760%	5,009	911	5,920	76,346	99,161	56,801	99,337	11,889	9,740	(1,889)	9,740	8,353	1,387	8,353	
N076	MADISON CO EMS	0.003584%	0.004424%	4,274	759	5,033	63,655	85,226	47,422	82,772	9,126	11,580	(2,454)	11,580	4,548	1,528	4,548	
N077	MADOFFIN CO WATER DIST	0.012166%	0.012114%	14,207	2,584	16,791	216,538	281,248	161,616	161,234	281,748	27,625	(905)	27,230	29,230	3,493	3,493	
N079	CENTRAL CO COMM ACTION	0.038821%	0.038484%	15,031	4,024	19,055	352,130	473,469	234,817	234,517	481,547	469,117	(6,999)	455,207	455,207	56,885	56,885	
N080	BUFFALO TRUCK RFR SVS DIST	0.056478%	0.056550%	85,500	16,827	102,327	1,161,531	1,608,418	808,487	712,517	1,090,611	131	(11)	118,514	118,514	15,717	15,717	
N082	MARION CO WATER DISTRICT	0.032906%	0.032500%	27,912	5,077	32,989	426,405	552,531	317,115	316,718	553,515	54,272	(3,946)	50,926	50,926	6,883	6,883	
N084	MERCER CO PUBLIC LIBRARY	0.016848%	0.017207%	19,319	3,514	22,833	294,446	382,438	219,492	219,282	383,118	37,564	(2,021)	35,244	35,244	4,750	4,750	
N085	METCALFE CO CONSERSV DIST	0.018430%	0.016074%	17,345	3,155	20,500	264,169	340,373	197,072	190,265	343,984	13,727	(314)	13,413	13,413	1,604	1,604	
N087	CITY OF MT STERLING	0.014244%	0.015150%	1,658	302	1,960	20,223	28,338	18,847	32,897	3,226	(214)	2,992	2,992	408	408		
N088	MORGAN CO AMBULANCE SVS	0.013189%	0.014464%	15,597	2,837	18,434	237,719	308,759	177,206	175,884	309,108	30,327	(315)	27,192	27,192	3,352	3,352	
N089	MULBERRING CO WATER DIST	0.027424%	0.027473%	31,947	5,811	37,758	486,908	632,415	362,962	362,506	633,446	62,118	(717)	61,401	61,401	7,655	7,655	
N090	BARBERTON NELSON CO TOURS	0.007013%	0.006244%	8,462	1,268	7,850	116,469	151,220	75,454	75,302	120,631	11,289	(1,424)	12,713	12,713	1,613	1,613	
N092	CITY OF HARTFORD	0.008906%	0.013177%	35,992	6,547	42,539	548,512	712,482	408,915	408,403	713,748	69,983	(713)	67,230	67,230	8,849	8,849	
N093	CITY OF LAGRANGE	0.023388%	0.022090%	27,490	5,000	32,490	418,478	548,185	312,324	311,933	546,515	53,642	(1,500)	52,042	52,042	6,759	6,759	
N094	CITY OF OWENTON	0.003615%	0.004826%	4,211	766	4,977	64,184	83,364	47,845	47,845	83,512	1,188	(3,669)	6,519	6,519	1,035	1,035	
N097	KY VALLEY COOPERATIVE	0.005730%	0.008311%	6,675	1,214	7,889	103,217	137,687	75,688	75,743	137,979	17,677	(7,657)	15,320	15,320	1,944	1,944	
N098	PINE CO LIBRARY DISTRICT	0.022151%	0.022524%	26,879	4,707	31,586	394,423	512,292	294,020	294,020	513,203	48,939	(1,981)	46,958	46,958	5,838	5,838	
N100	CITY OF BURNSIDE	0.005297%	0.004683%	6,177	1,111	7,288	94,247	122,152	78,037	78,037	122,600	13,440	(1,138)	12,302	12,302	1,519	1,519	
N103	HOUSING AUTH OF MOREHEAD	0.014077%	0.014071%	16,399	2,993	19,392	249,934	326,625	186,312	186,079	325,202	33,886	(690)	33,196	33,196	4,127	4,127	
N104	CITY OF JAMESTOWN	0.037742%	0.039348%	45,967	7,997	53,964	670,102	870,355	499,322	499,322	871,492	85,489	(1,502)	83,987	83,987	10,480	10,480	
N106	W SHELLEY WATER DISTRICT	0.008906%	0.007896%	10,479	1,866	12,345	159,722	207,454	119,084	119,084	207,622	20,377	(2,755)	17,622	17,622	2,177	2,177	
N107	SMITHSON CO VESTERS DIST	0.009536%	0.009614%	11,211	204	11,415	135,25	172,088	107,730	107,730	172,088	2,183	(32)	2,151	2,151	276	276	
N110	LOGAN TODD REG WATER COM	0.018050%	0.017774%	21,027	3,205	24,232	300,474	416,245	238,895	238,596	416,985	40,885	(477)	41,362	41,362	5,170	5,170	
N111	BARRETT LAKE WATER DIST	0.029288%	0.026706%	34,130	6,288	40,418	520,180	675,631	387,765	387,779	676,832	66,363	(647)	65,716	65,716	8,182	8,182	
N112	TRIMBLE CO WATER DIST	0.005123%	0.005101%	6,100	1,110	7,210	92,982	120,769	69,113	69,226	120,883	11,882	(6,508)	5,374	5,374	676	676	
N113	UNION CO LIBRARY DIST	0.012012%	0.012016%	14,016	2,550	16,566	213,226	277,466	159,246	159,246	277,959	27,254	(717)	26,537	26,537	3,300	3,300	
N114	RONKING GEN MUNICIPAL UTI	0.049211%	0.047448%	58,548	10,782	69,330	873,962	1,152,215	670,155	670,883	1,152,722	113,764	(1,098)	112,666	112,666	14,082	14,082	
N115	WASHINGTON CO CONDOR DIST	0.001009%	0.001017%	1,199	218	1,417	18,270	23,779	13,619	13,622	23,772	2,191	(97)	2,094	2,094	264	264	
N116	MONTICELLO UTILITY COM	0.004100%	0.004430%	5,478	934	6,412	80,843	103,050	64,183	64,183	103,050	10,076	(1,624)	8,452	8,452	1,042	1,042	
N117	CITY OF DRON	0.001128%	0.001283%	1,444	263	1,707	21,314	25,517	14,410	14,410	25,517	7,085	(79)	7,006	7,006	886	886	
N118	CITY OF WILLIAMSBURG	0.017893%	0.017733%	20,948	3,675	24,623	310,136	410,464	244,644	244,644	410,464	40,784	(1,633)	39,151	39,151	4,811	4,811	
N119	WOLFE CO CONDOR DISTRICT	0.001511%	0.001510%	1,807	329	2,136	27,538	36,767	20,528	20,528	36,814	1,513	(78)	1,435	1,435	179	179	
N120	WOODCOUNTY PLAN ENDRG	0.009881%	0.009744%	11,511	2,094	13,605	171,471	227,908	139,883	139,883	228,044	22,636	(2,547)	20,089	20,089	2,507	2,507	
N659	KY CONV & VESTERS DIST	0.047272%	0.046624%	56,669	9,857	66,526	830,351	1,092,123	629,815	629,815	1,092,123	107,076	700	107,076	107,076	14,444	14,444	
P001	HOUSING AUTH OF COLUMBIA	0.005752%	0.005594%	6,701	1,219	7,920	102,136	132,645	76,129	76,129	132,645	13,029	(1,059)	11,970	11,970	1,467	1,467	
P002	GLASGOW ELECTRIC PLANT EDP	0.149033%	0.137733%	178,614	31,880	210,494	2,646,011	3,436,796	1,972,481	1,970,011	3,442,006	337,728	(33,497)	324,497	324,497	42,486	42,486	
P008	BATH COUNTY E.M.S.	0.021641%	0.024831%	25,211	4,586	29,797	384,232	499,655	286,423	286,423	499,943	49,019	(7,773)	41,246	41,246	5,138	5,138	
P007	CITY OF PINEVILLE	0.010159%	0.009905%	11,835	2,153	13,988	180,371	249,273	154,456	154,456	249,273	25,011	(656)	24,355	24,355	3,019	3,019	
P010	BOONE CO PLANNING COM	0.004244%	0.004117%	4,682	828	5,510	71,524	93,652	53,672	53,672	93,770	9,157	(3,348)	8,709	8,709	1,127	1,127	
P088	HOUSING AUTHORITY PARIS	0.012270%	0.011270%	14,200	2,661	16,861	217,950	285,092	162,475	162,475	285,256	27,686	(2,300)	25,386	25,386	3,196	3,196	
P018	REGIONAL PUBLIC SAFETY	0.027591%	0.028611%	31,141	5,847	37,988	489,873	638,266	385,172	385,172	638,266	62,496	(3,291)	59,205	59,205	7,303	7,303	
P011	CITY OF JUNCTION CITY	0.008224%	0.008261%	9,580	1,741	11,321	146,015	189,651	108,846	108,710	189,988	18,628	(941)	18,287	18,287	2,256	2,256	
P013	CITY OF JACKSON	0.006611%	0.006516%	8,157	1,463	9,620	120,613	157,033	87,507	87,507	157,033	16,052	(1,073)	14,979	14,979	1,816	1,816	
P014	BRECKENRIDGE CO PUBLIC L	0.007773%	0.007206%	9,055	1,647	10,702	137,802	179,250	102,877	102,748	179,569	17,607	(1,118)	16,489	16,489	2,026	2,026	
P015	CITY OF LEBANON JUNCTION	0.007473%	0.007551%	8,864	1,576	10,440	132,042	171,502	96,430	96,430	171,807	16,846	(1,109)	15,737	15,737	1,926	1,926	
P017	PRINCEYTON WATERWASTEW	0.029130%	0.030041%	33,955	6,173	40,128	517,197	671,756	385,141	385,059	672,951	66,982	(3,806)	63,176	63,176	7,843	7,843	
P018	MURKINVALEWAY TRANSIT AU	0.001741%	0.001821%	20,288	3,690	23,978	309,200	390,491	230,202	230,491	390,491	38,447	(4,130)	34,317	34,317	4,258	4,258	
P022	RATTLEBAKE ROUGE WATER	0.022967%	0.023193%	26,755	4,637	31,392	529,634	700,373	403,973	403,973	700,373	52,023	(2,341)	54,264	54,264	6,778	6,778	
P026	CLARK CO CONSERVATION DIST	0.000070%	0.000026%	1,021	186	1,207	15,533	20,201	11,904	11,900	20,217	1,084	(199)	1,283	1,283	151	151	
P033	ESTELL COUNTY EMS	0.009081%	0.009426%	10,818	1,879	12,697	160,278	214,728	80,510	80,499	214,927	11,779	(1,095)	10,684	10,684	1,324	1,324	
P037	COMMUNITY ACTION KENTUCKY	0.022860%	0.024231%	26,617	4,845	31,462	402,964	527,282	302,623	302,244	528,210	51,791	(604)	51,187	51,187	6,319	6,319	
P038	HICKMAN ELECTRIC SYSTEM	0.016650%	0.016013%	19,413	3,531	22,944	295,884	384,306	220,565	220,288	384,899	37,748	(1,322)	36,426	36,426			

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Feeley

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

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Participating Employer Code	Participating Employer Name	2018		2017		Net OPEB Liability as of June 30, 2018					OPEB Expense			Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Employer Contributions	Net OPEB Expense	Implicit Surplus Year Ending 6/30/21			
		Proportionate Share (%)	2018	Proportionate Share (%)	2017	Employer Contributions	Implicit Surplus	Total Contributions	Discount Rate 5.80%	Discount Rate Less 1.00% 4.80%	Discount Rate Plus 1.00% 6.80%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase					Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts From Change In	Gross Employer OPEB Expense
P111	JOHN I STREET LIBRARY	0.004875%	0.004839%	5,670	6,331	6,703	85,413	112,236	64,616	64,335	112,436		11,024	22	11,046	-	11,046	1,394		
P112	STURGEON HOUSING AUTHORITY	0.002928%	0.003024%	3,446	4,073	5,219	52,519	68,213	39,150	39,150	68,335		6,700	240	6,460	847	6,460	847		
P115	HOUSING AUTH SPRINGFIELD	0.004531%	0.004424%	5,294	5,981	6,275	82,222	105,794	51,292	51,292	105,964		10,490	344	10,834	-	10,834	1,326		
P116	CITY OF MONTICELLO	0.016124%	0.016386%	18,784	3,417	22,301	286,278	371,830	213,404	213,404	372,491		36,522	(993)	35,527		35,527	4,758		
P120	WOODFORD CO CONSERV DIST	0.009529%	0.009228%	11,134	2,026	13,562	169,718	203,647	126,515	126,515	203,620		21,657	409	21,247		21,247	2,618		
PR90	CITY OF GREYSTONE HILLS	0.008931%	0.008944%	9,744	1,776	11,549	148,803	192,271	110,204	110,205	193,615		18,884	563	18,321		18,321	2,200		
R005	SOUTH ANDERSON WATER DIST	0.008031%	0.007958%	9,322	1,696	11,018	142,092	186,564	105,921	105,921	186,482		18,128	913	17,215		17,215	2,292		
R005	BARREN CO SOL CONSD DB	0.001133%	0.001133%	1,320	240	1,560	20,216	26,128	14,995	14,995	26,128		2,566	78	2,488		2,488	325		
R006	BOONE CO PUBLIC DIST	0.114831%	0.113926%	133,640	29,291	173,831	2,035,286	2,641,320	1,553,290	1,553,290	2,648,511		259,655	1,792	261,447		261,447	31,241		
R010	ASHLAND BO OF ED	0.201323%	0.198807%	234,539	42,662	277,201	3,174,610	4,642,845	2,664,648	2,664,648	4,651,101		458,037	15,680	473,717		473,717	57,666		
R011	DANVILLE BOYS PLANNING	0.004848%	0.005276%	5,624	992	6,616	87,992	107,993	64,967	64,967	108,428		11,648	266	11,382		11,382	1,341		
R013	BREATHITT COUNTY WATER DISTRICT	0.006610%	0.005781%	7,701	1,461	9,162	117,359	152,431	87,745	87,745	152,702		14,972	1,086	13,886		13,886	1,893		
R016	CITY OF SHEPHERDSDALE	0.070646%	0.066229%	81,549	10,104	91,653	846,230	1,098,264	631,107	631,107	1,101,279		100,009	1,775	101,784		101,784	13,658		
R017	CITY OF PRINCETON	0.028286%	0.028935%	32,846	5,162	38,008	459,900	593,900	321,365	321,365	590,588		54,965	802	54,163		54,163	6,950		
R018	MURRAY ELECTRIC SYSTEM	0.106376%	0.104230%	123,889	22,537	146,426	1,888,347	2,452,661	1,407,056	1,407,056	2,457,202		240,909	3,358	244,267		244,267	30,463		
R019	FORT THOMAS BOARD OF ED	0.133022%	0.130886%	152,399	27,221	180,220	2,122,719	3,026,839	1,731,455	1,731,455	3,027,297		296,235	4,616	291,851		291,851	37,470		
R021	CARRROLL ELECTRIC CO REC TR	0.001556%	0.001476%	1,811	393	2,204	32,935	42,777	24,521	24,521	42,654		4,302	119	4,183		4,183	531		
R024	CHRISTIAN CO WATER DIST	0.021400%	0.020054%	24,929	4,535	29,464	379,953	493,488	283,233	283,233	494,575		48,473	3,645	51,118		51,118	6,329		
R030	DAWSON CO AIRPORT BD	0.009048%	0.007556%	10,541	1,917	12,458	160,645	208,633	119,752	119,752	209,204		20,476	3,760	24,236		24,236	2,932		
R033	CITY OF BARDONA	0.027466%	0.030538%	3,143	624	3,767	52,266	68,937	38,991	38,991	68,827		6,679	276	6,403		6,403	844		
R034	LEXINGTON PUBLIC LIBRARY	0.022699%	0.023127%	2,424	463	2,887	39,594	52,126	30,954	30,954	52,990		499,452	(6,972)	492,480		492,480	61,156		
R036	CITY OF FRESHBURG	0.002975%	0.002753%	34,310	5,701	40,011	1,650,753	2,146,063	1,230,542	1,230,542	2,147,676		210,998	3,496	214,494		214,494	26,630		
R037	PAUL EMERY LIBRARY	0.004876%	0.004118%	5,805	977	6,782	80,041	1,055,102	611,294	611,294	1,056,906		104,618	4,516	109,134		109,134	13,229		
R038	CITY OF FULTON	0.004956%	0.005026%	5,882	10,565	16,447	88,237	1,149,780	699,894	699,897	1,151,825		112,936	(4,343)	108,593		108,593	14,281		
R041	CITY OF COTTINGHAM	0.004113%	0.004133%	4,788	871	5,659	72,980	94,962	54,440	54,440	94,961		9,302	803	9,100		9,100	1,177		
R042	MAVFIELD ELEC WATER SYS	0.124597%	0.124161%	146,148	26,402	172,550	2,112,195	2,873,287	1,649,066	1,649,066	2,878,396		282,225	5,270	287,495		287,495	35,487		
R043	CITY OF RUSSELL	0.040185%	0.038137%	46,619	8,480	55,099	715,512	922,841	529,646	529,646	932,492		90,646	3,664	94,310		94,310	11,462		
R047	LINCOLN TOWN AREA DEVD	0.061196%	0.064230%	71,290	12,967	84,257	1,086,523	1,411,219	809,941	809,927	1,413,728		138,615	(9,469)	129,146		129,146	17,528		
R048	HARLAN CO CONSERV DIST	0.010470%	0.010414%	1,213	311	1,524	26,100	33,899	19,456	19,456	33,599		3,330	117	3,447		3,447	421		
R050	HART CO ABSE CONSERV DIST	0.038896%	0.040256%	45,128	9,900	55,028	779,240	1,013,088	580,889	580,889	1,013,968		90,411	2,495	101,906		101,906	12,971		
R051	HENDERSON MEN W & S DEPT	0.161876%	0.164633%	190,103	38,579	228,682	2,897,313	3,761,337	2,159,812	2,159,812	3,769,888		368,635	(7,613)	361,022		361,022	46,740		
R052	CITY OF CAMDEN	0.002568%	0.002611%	3,012	544	3,556	43,896	56,932	34,213	34,213	56,930		5,853	170	5,683		5,683	740		
R054	SOUTH HOPKINS WATER DIST	0.012120%	0.013056%	14,126	2,569	16,695	215,295	279,631	160,289	160,289	280,311		27,467	(2,742)	24,725		24,725	3,151		
R057	CITY OF WILMINGTON	0.003841%	0.003841%	4,446	814	5,260	67,811	87,922	50,142	50,142	87,922		8,873	(2,133)	6,740		6,740	839		
R058	HAY COUNTY PUB OF PAINTVALE	0.019648%	0.019384%	22,931	4,171	27,102	349,486	453,926	260,522	260,522	454,713		44,586	425	45,011		45,011	5,638		
R060	KY COMM ECONOMIC OPPORT	0.022648%	0.022664%	26,794	47,984	74,778	922,029	1,212,329	522,036	522,036	1,212,329		122,627	(2,464)	120,163		120,163	15,067		
R063	WOODCREST WATER DISTRICT	0.024473%	0.023781%	28,746	5,781	34,527	431,323	567,895	327,963	327,963	568,451		56,689	(1,868)	54,821		54,821	6,890		
R071	LOGAN CO PUBLIC LIBRARY	0.018994%	0.018848%	21,079	3,834	24,913	312,255	412,259	239,478	239,478	418,005		40,985	2,991	43,976		43,976	5,183		
R072	LYON CO HOUSING AUTHORITY	0.009819%	0.010004%	11,438	2,081	13,519	174,334	229,452	129,594	129,594	229,452		22,241	(760)	21,481		21,481	2,632		
R073	MCCRACKEN CO BO OF ED	0.148911%	0.144027%	174,230	35,489	209,719	6,196,088	8,047,725	4,618,832	4,618,832	8,043,649		790,477	5,819	796,296		796,296	99,956		
R078	RICHMOND UTILITIES	0.130376%	0.130371%	147,233	26,779	174,012	2,243,763	2,916,988	1,672,688	1,672,688	2,919,471		280,250	(2,746)	283,000		283,000	36,996		
R078	CITY OF LORETO	0.009026%	0.009055%	1,121	204	1,325	17,080	22,184	12,732	12,732	22,224		2,179	(2)	2,177		2,177	276		
R079	MARSHALL CO PUBLIC LIBRARY	0.024078%	0.023668%	29,689	7,119	36,808	464,956	604,956	349,595	349,595	604,956		59,459	(7,122)	52,337		52,337	6,465		
R088	CITY OF WEST LIBERTY	0.047699%	0.048042%	55,566	10,107	65,673	846,886	1,099,969	631,306	631,306	1,101,205		106,043	(2,040)	104,003		104,003	13,262		
R089	CENTRAL CITY MUN WTRSWR	0.036621%	0.036426%	42,708	7,798	50,506	652,509	842,626	485,216	485,216	846,820		81,041	(100)	80,941		80,941	10,000		
R090	NEISON CO PUBLIC AGENCY	0.017074%	0.016644%	20,468	4,184	24,652	316,844	405,902	240,882	240,882	406,766		40,976	847	41,823		41,823	5,190		
R093	TRIP CO COMM ACTION AGENCY	0.010840%	0.012275%	12,633	2,298	14,931	192,511	250,993	143,336	143,336	250,537		24,565	(500)	24,065		24,065	3,006		
R097	PERRY COUNTY PUBLIC LIB	0.002776%	0.002916%	30,610	5,668	36,278	466,325	605,941	347,768	347,768	607,018		59,518	(683)	58,835		58,835	7,286		
R103	ROWAN CO PUBLIC LIBRARY	0.018110%	0.018071%	21,764	2,504	24,268	209,791	272,485	156,181	156,181	272,660		26,764	2,635	29,399		29,399	3,584		
R104	CITY OF RUSSELL SPRING	0.003199%	0.003164%	30,990	6,184	37,174	474,811	619,824	398,710	398,710	619,824		62,245	1,174	63,419		63,419	7,890		
R105	CITY OF STAMPAING GROUND	0.000174%	0.000704%	205	37	242	3,125	4,059	2,239	2,238	4,060		399	50	(1,108)		(1,108)	50		
R106	SMITH CO PUBLIC LIBRARY	0.018886%	0.020166%	21,978	3,996	25,974	334,962	438,062	240,495	240,495	438,062		44,838	(4,481)	40,357		40,357	5,004		
R109	TAYLOR CO PUBLIC LIBRARY	0.010031%</																		

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

**Appendix A: Collective OPEB System for CERS Non-Hazardous System**  
**DRAFT**

Participating Employer Code	Participating Employer Name	Employer Contributions for FY June 30, 2018										Net OPEB Liability as of June 30, 2018										OPEB Expense				Implied Liability Year Ending 6/30/2019				
		2018		2017		Total		Discount Rate		Discount Rate		Health Care		Health Care		Proportionate		Deferred Amounts		Proportionate		Net								
		Proportionate Share (%)	Proportionate Share (%)	Employer Contributions	Implicit Subsidy	Employer Contributions	Implicit Subsidy	8.8%	Less 4.0%	Plus 1.0%	6.8%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Share of Aggregate Plan OPEB Expense	From Changes In Membership & Proportionate Share	Share of Aggregate Plan OPEB Expense	Share of Nomineer Contributions	Net OPEB Expense	Net OPEB Expense											
V036	FLOYD CO FISCAL COURT	0.141224%	0.153127%	164,517	29,925	194,442	2,507,404	3,256,716	1,869,127	1,868,787	3,262,507	319,886	(12,127)	287,759	...	287,759	...	287,759	...	40,450	54,250	21,600	51,000	49,500	44,500	54,250	21,600	51,000	49,500	44,500

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Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous Materials  
DRAFT

Participating Employer Code	Participating Employer Name	Employer Contributions for FY June 30, 2018											Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy Year Ending 6/30/2019
		2018 Proportionate Share (%)	2017 Proportionate Share (%)	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.8%	Discount Rate Less 1.00% 4.8%	Discount Rate Plus 1.00% 6.8%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Share of Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonmember Employers	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2019						
V150	CITY OF ERLANGER	0.0161536%	0.0292328%	158,754	19,418	126,172	1,627,032	2,113,254	1,212,860	1,231,342	2,117,932	207,571	15	15,427	202,144	-	202,144	25,247					
V163	EAST BERNHARTD BD OF ED	0.0126800%	0.0146020%	14,771	2,687	17,458	225,131	292,409	167,622	292,920	292,920	28,721	15	15,427	28,721	-	28,721	3,532					
V171	CITY OF ADMIRALTY	0.0005114%	0.0005114%	7,083	1,274	8,357	108,808	79,557	79,557	79,557	79,557	13,635	15	15,427	13,635	-	13,635	1,722					
V176	MADISON CO CONSERVATION DIST	0.0014694%	0.0014231%	1,712	311	2,023	26,082	39,876	19,443	19,443	39,876	3,327	91	9,418	3,327	-	3,327	421					
V179	MARSHALL CO SEN CITIZENS	0.0048158%	0.0030964%	4,000	722	4,722	60,852	79,156	45,458	45,458	79,156	7,776	68	6,888	7,776	-	7,776	963					
V180	CITY OF CENTRAL KY	0.0054776%	0.0055177%	63,344	11,222	74,566	965,435	1,256,465	719,577	719,577	1,256,465	135,927	1,650	1,650	135,927	-	135,927	15,574					
V186	CITY OF BUTLER	0.0014436%	0.0010153%	1,681	306	1,987	25,520	32,277	19,098	19,098	32,277	3,336	18	1,074	3,336	-	3,336	413					
V187	CITY OF HAZARD	0.0144244%	0.0183800%	168,047	30,667	198,714	2,561,201	3,336,990	1,909,230	1,906,460	3,336,990	332,266	35	35,889	332,266	-	332,266	41,317					
V198	MOUNTAIN WATER DISTRICT	0.0017200%	0.0020576%	95,198	17,316	112,514	1,450,922	1,888,556	1,081,580	1,080,226	1,887,867	180,109	1,304	1,304	180,109	-	180,109	22,406					
V200	PIELMOUNT COUNTY LIBRARY	0.0020576%	0.0022224%	29,277	4,780	34,057	400,495	520,179	298,546	298,546	520,179	52,094	449	5,443	52,094	-	52,094	6,445					
V205	BARREN/METCALFE CO AMBS BR	0.0002510%	0.0005544%	2,263	1,321	3,584	110,701	141,783	82,321	82,321	141,783	14,121	163	1,633	14,121	-	14,121	1,776					
V206	SHIPLEY HUN WATERSEWER	0.0050535%	0.0046858%	58,841	10,557	69,398	897,588	1,187,588	669,079	669,079	1,187,588	119,868	843	843	119,868	-	119,868	14,229					
V207	BELL CO PUBLIC LIBRARY	0.0009006%	0.0009690%	11,540	2,099	13,639	175,879	228,439	130,944	130,944	228,439	22,438	116	1,176	22,438	-	22,438	2,784					
V208	CITY OF WALTON	0.0122313%	0.0122722%	14,248	2,692	16,940	217,159	282,055	161,880	161,877	282,055	27,204	170	1,700	27,204	-	27,204	3,503					
V218	MURKAY TOURISM COMMISSION	0.0013026%	0.0024026%	16,314	658	16,972	15,091	15,091	49,017	49,017	15,091	709	6	6,390	709	-	709	89					
V219	BELLEUE CO OF EDUCATION	0.0037876%	0.0038206%	44,089	8,080	52,169	671,966	872,776	500,912	500,912	872,776	83,727	1,920	1,920	83,727	-	83,727	10,804					
V224	PENNYROYAL AREA MUSEUM	0.0007478%	0.0004381%	5,562	1,032	6,594	84,761	110,091	61,885	61,885	110,091	10,844	1,058	1,058	10,844	-	10,844	1,182					
V230	OWENSBORO RIVERPORT AUTH	0.0049539%	0.0072288%	110,132	20,033	130,165	1,678,521	2,180,130	1,251,242	1,249,675	2,180,130	214,140	1,600	2,049	214,140	-	214,140	26,839					
V236	BIG SANDY AREA DEV DIST	0.0098456%	0.0203444%	116,045	21,088	137,133	1,768,645	2,239,186	1,318,424	1,339,773	2,239,186	225,638	1,610	1,610	225,638	-	225,638	28,528					
V237	BLUE GRASS WATER ACTION	0.0030322%	0.0089144%	218,362	42,448	260,810	3,556,677	4,619,554	2,651,301	2,647,981	4,619,554	453,749	2,879	2,879	453,749	-	453,749	57,078					
V247	HAROLD CO WATER DIST	0.0147776%	0.0119409%	166,124	30,224	196,348	2,534,977	3,282,529	1,899,862	1,897,519	3,282,529	324,404	70	700	324,404	-	324,404	40,894					
V251	OWENSBORO CO RIVER AUTH	0.0093926%	0.0204788%	6,569	638	7,207	93,836	133,692	397,891	397,891	658	6	65	658	-	658	82						
V252	KENTON CO PUBLIC LIBRARY	0.0197026%	0.0193840%	228,844	44,808	273,652	3,303,058	4,549,910	2,611,331	2,608,061	4,538,000	466,909	3,570	3,570	466,909	-	466,909	57,179					
V253	LARLES CO OF EDUCATION	0.0093133%	0.0070773%	479,823	86,783	566,606	9,499,020	12,417,338	5,403,555	5,405,555	9,495,884	927,135	7,028	7,028	927,135	-	927,135	117,236					
V271	RUSSELLVILLE ELEC PL BD	0.0405626%	0.0412626%	52,495	9,549	62,044	800,067	1,059,159	596,404	595,658	1,041,006	102,070	910	1,120	102,070	-	102,070	12,807					
V291	HOUSING AUTH OF SANDLES	0.0137690%	0.0149513%	2,924	18,909	21,833	284,989	384,989	142,404	142,404	384,989	32,265	2,783	2,783	32,265	-	32,265	3,823					
V298	CITY OF KYVILLE	0.0062988%	0.0078744%	112,181	20,405	132,586	1,709,752	2,228,694	1,274,513	1,272,927	2,228,694	218,125	2,045	2,045	218,125	-	218,125	27,582					
V300	HOUSING AUTH OF SANDHURST	0.0209386%	0.0202294%	24,289	4,486	28,775	371,715	482,788	277,924	277,924	482,788	47,422	47,785	47,785	47,422	-	47,422	5,997					
V305	CITY OF CALE CITY	0.0033888%	0.0038954%	27,805	5,058	32,863	423,772	560,411	315,808	315,502	560,411	54,063	12,679	6,742	54,063	-	54,063	6,836					
V306	HOUSING AUTH OF SHELBYVILLE	0.0039976%	0.0025246%	4,556	847	5,403	70,966	92,171	52,901	52,901	92,171	9,954	1,442	1,442	9,954	-	9,954	1,245					
V308	NORTHERN KY AREA DEV DIST	0.0142773%	0.0136917%	145,360	26,489	171,849	2,215,284	2,877,299	1,651,369	1,649,301	2,877,299	282,619	1,811	1,811	282,619	-	282,619	35,717					
V319	CAMPBELL CO BO OF ED	0.0051788%	0.0074945%	35,513	6,467	41,980	5,418,375	7,071,600	4,039,051	4,038,034	7,070,114	691,258	4,447	4,447	691,258	-	691,258	87,409					
V324	0.0023216%	0.0023216%	2,668	2,668	5,336	64,076	84,812	36,322	36,322	84,812	5,336	56	56	5,336	-	5,336	664						
V330	CITY OF OWENSBORO	0.0040126%	0.0045101%	488,481	85,216	573,697	7,140,129	9,273,881	5,322,560	5,315,897	9,270,173	994,154	118,185	118,185	994,154	-	994,154	124,419					
V336	SANDY VALLEY TRANS SEN IN	0.0028458%	0.0029930%	78,148	17,831	95,979	1,495,878	1,983,865	1,115,016	1,113,896	1,986,869	190,839	202	202	190,839	-	190,839	24,123					
V337	FRANKFORT ELEC WATER BD	0.0480936%	0.0476608%	560,259	101,910	662,169	8,328,929	10,980,692	6,357,213	6,337,113	11,010,413	1,099,368	3,749	1,099,311	1,099,311	-	1,099,311	137,750					
V347	CITY OF PADUCAH	0.0099826%	0.0097934%	111,772	20,322	132,094	1,523,599	2,011,186	1,267,706	1,267,706	2,011,186	212,728	1,450	1,450	212,728	-	212,728	27,449					
V350	CITY OF ELSMIRE	0.0082822%	0.0091913%	9,874	1,512	11,386	143,593	194,665	241,966	241,966	143,593	8,759	1,001	8,759	8,759	-	8,759	1,091					
V383	LONDON LARLES CO COMM CTR	0.0274926%	0.0289996%	32,026	5,266	37,292	488,115	633,983	363,862	363,862	633,983	63,100	627	627	63,100	-	63,100	7,874					
V378	CITY OF BEERA	0.0207776%	0.0245836%	292,139	53,139	345,278	4,452,496	5,783,078	3,319,083	3,314,927	5,783,078	568,035	16,442	16,442	568,035	-	568,035	74,288					
V398	CITY OF ELIZABETH	0.0066448%	0.0053888%	7,204	1,491	8,695	117,423	152,933	87,538	87,538	152,933	14,981	3,657	14,981	3,657	-	14,981	1,894					
V400	PULASKI CO SOLI COMM DIST	0.0400535%	0.0388888%	4,724	859	5,583	71,996	95,311	53,669	53,669	95,311	9,855	410	9,855	410	-	9,855	1,161					
V407	MARY W WILSON MEL PAREL BD	0.0097323%	0.0094994%	11,236	2,060	13,296	172,530	226,129	128,695	128,695	226,129	22,024	86	86	22,024	-	22,024	2,785					
V409	BELLWHILEY COMM ACTION	0.0171076%	0.0193299%	124,777	22,956	147,733	1,801,717	2,470,025	1,417,622	1,416,847	2,474,417	242,615	8,016	8,016	242,615	-	242,615	30,631					
V419	DAYTON CITY SCHOOLS	0.0488828%	0.0460676%	16,528	3,919	20,447	831,027	1,079,422	619,513	618,737	1,081,242	100,025	658	658	100,025	-	100,025	12,687					
V424	PENNYROYAL ALLED COMM SER	0.0142123%	0.0150413%	165,216	29,927	195,143	2,927,062	3,256,900	1,869,731	1,869,693	3,256,900	319,905	3,626	3,626	319,905	-	319,905	40,422					
V430	OWENSBORO MUN UTILITES	0.0746193%	0.0738803%	886,289	158,118	1,044,407	11,348,544	12,707,735	9,876,037	9,861,672	12,738,133	1,906,206	16,651	1,706,857	1,906,206	-	1,906,857	247,708					
V436	AYRALACHAKIN RE & DEFENSE	0.0070648%	0.0055026%	66,500	12,096	78,596	1,033,515	1,316,994	755,518	755,518	1,316,994	129,301	1,039	1,039	129,301	-	129,301	16,106					
V437	FRANKFORT CO TOURISM COM	0.0057228%	0.0057126%	6,666	1,212	7,878	101,593	111,951	73,732	73,732	111,951	12,961	231	1,231	12,961	-	12,961	1,439					
V447	CITY OF ELSHARTH/TOWN	0.0031893%	0.0037711%	33,172	6,421	39,593	512,703	692,271	402,011	402,011	692,271	70,007	7,605	694,631	70,007								

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System DRAFT

Participating Employer Code	Participating Employer Name	Employer Contributions for FY June 30, 2018			Net OPEB Liability as of June 30, 2018				Deferred Amounts From Changes In						Implicit Subsidy Year Ending 6/30/2019		
		2018 Proportionate Share (%)	2017 Proportionate Share (%)	Total Contributions	Discount Rate 2.80%	Discount Rate Less 1.00% 4.00%	Discount Rate Plus 1.00% 6.80%	Health Care Trend Rate % Increase	Health Care Trend Rate % Decrease	Proportionate Share of Aggregate Plan OPEB Expense (%)	Proportionate Share of Deficiencies Between Employer Contrib. & Proportionate Share of Plan Contributions (%)	Gross Employer OPEB Expense (%)	Proportionate Share of Nonemployer Contributions (%)	Net Employer OPEB Expense (%)			
V599	CITY OF COUNTING	0.029463%	0.041700%	278,470	50,653	329,123	4,244,161	5,512,485	3,163,781	3,159,820	5,522,387	541,456	(12,276)	529,180	-	529,180	68,467
W001	ADAR COUNTY ATTORNEY	0.005670%	0.005916%	6,005	1,201	7,806	100,670	130,754	75,044	74,950	130,986	12,843	(779)	12,064	-	12,064	1,824
W003	ANDERSON COUNTY ATTORNEY	0.002904%	0.003926%	2,385	616	4,001	54,575	67,034	38,461	38,461	57,537	5,582	(2,440)	4,142	-	4,142	622
W004	BALLARD COUNTY ATTORNEY	0.003493%	0.003274%	4,071	1,441	4,812	62,053	80,597	46,257	46,199	80,740	7,517	(61)	7,456	-	7,456	1,001
W101	BOLD COUNTY ATTORNEY	0.008718%	0.008264%	10,151	784	12,000	151,751	200,997	115,558	115,218	201,256	19,747	1,816	20,563	-	20,563	2,496
W101	BOYLE COUNTY ATTORNEY	0.016924%	0.004644%	2,183	408	5,145	69,413	53,942	39,738	39,838	69,234	6,848	(6,294)	624	-	624	544
W103	BREATHITT CO ATTORNEY	0.003836%	0.004099%	4,431	806	5,277	67,522	87,700	50,333	50,270	87,656	8,854	(872)	7,982	-	7,982	1,089
W105	BULLITT COUNTY ATTORNEY	0.019624%	0.018838%	2,183	408	5,145	69,413	53,942	39,738	39,838	69,234	6,848	(6,294)	624	-	624	544
W106	BULLER COUNTY ATTORNEY	0.002363%	0.002613%	2,755	501	3,256	41,996	54,338	31,301	31,262	54,835	5,357	(814)	4,543	-	4,543	677
W107	CADWELL COUNTY ATTORNEY	0.004338%	0.004844%	5,047	918	5,965	79,932	99,922	57,148	57,276	100,998	9,935	(1,456)	8,479	-	8,479	1,114
W108	CALLOWAY COUNTY ATTORNEY	0.008638%	0.008815%	10,063	1,830	11,893	153,346	199,138	114,126	114,182	199,512	19,546	(1,778)	18,768	-	18,768	2,474
W109	CAMPBELL COUNTY ATTORNEY	0.024738%	0.022174%	28,689	5,238	34,126	499,999	574,489	327,995	327,995	572,565	58,134	(5,429)	52,705	-	52,705	7,098
W120	CARLISLE COUNTY ATTORNEY	0.001416%	0.001424%	1,650	300	1,950	25,141	32,654	18,741	18,718	32,712	3,207	(406)	2,801	-	2,801	406
W121	CARROLL COUNTY ATTORNEY	0.008086%	0.008000%	1,032	188	1,220	15,731	20,432	11,726	11,712	20,448	2,027	(2,342)	4,369	-	4,369	254
W202	CHILD SUPPORT ENFORCEMENT	0.004420%	0.004409%	5,011	912	5,923	76,381	99,207	56,038	56,867	99,481	9,744	(879)	8,865	-	8,865	1,212
W204	CHRISTIAN COUNTY ATTORNEY	0.018138%	0.018744%	21,191	3,838	24,939	321,593	417,697	239,429	239,429	418,440	43,028	(2,128)	40,900	-	40,900	5,188
W206	CLAY COUNTY ATTORNEY	0.006478%	0.006442%	7,546	1,373	8,919	115,016	149,387	85,738	85,630	149,623	14,628	(1,628)	13,000	-	13,000	1,628
W207	CLINTON CO ATTORNEY	0.003544%	0.003374%	3,907	711	4,618	59,550	77,345	44,391	44,335	77,483	7,597	(12)	7,585	-	7,585	961
W209	CUMBERLAND COUNTY ATTORNEY	0.009134%	0.009154%	628	148	776	9,495	12,427	6,825	6,825	12,427	1,252	(80)	1,172	-	1,172	152
W301	EDMONSON COUNTY ATTORNEY	0.001021%	0.001024%	1,189	216	1,405	18,128	23,545	13,513	13,513	23,587	2,313	(218)	2,095	-	2,095	292
W302	ELLIOTT COUNTY ATTORNEY	0.002088%	0.002088%	2,530	531	3,061	37,977	49,912	24,385	24,385	49,912	5,095	(500)	4,595	-	4,595	744
W303	ESTILL COUNTY ATTORNEY	0.004738%	0.004824%	5,117	1,004	6,121	84,887	109,215	62,682	62,682	109,409	10,728	(969)	9,759	-	9,759	1,265
W305	FLEMING COUNTY ATTORNEY	0.009326%	0.009291%	10,848	1,973	12,821	165,333	214,741	124,241	124,241	215,233	22,093	(1,646)	20,447	-	20,447	2,667
W309	GALATIN COUNTY ATTORNEY	0.003930%	0.002968%	3,906	638	4,444	53,424	69,389	39,825	39,775	69,513	8,816	(810)	8,006	-	8,006	924
W401	GRANT COUNTY CHILD SUPPORT	0.004444%	0.004542%	5,177	942	6,119	78,902	102,481	58,817	58,744	102,664	10,066	(588)	9,478	-	9,478	1,273
W403	GRAYSON COUNTY ATTORNEY	0.008538%	0.009216%	7,430	1,348	8,778	112,838	146,689	84,189	84,084	146,903	14,408	(1,642)	12,766	-	12,766	1,642
W404	GREEN COUNTY ATTORNEY	0.002376%	0.003444%	3,856	694	4,550	58,165	75,547	43,359	43,304	75,581	7,420	(14)	7,406	-	7,406	988
W405	GREENUP CO ATTORNEY SUP	0.016178%	0.016664%	7,197	1,389	8,586	109,689	142,469	81,767	81,665	142,722	13,994	(1,432)	12,562	-	12,562	1,730
W407	HARDIN COUNTY ATTORNEY	0.004599%	0.002772%	26,610	2,394	28,904	436,040	566,346	325,043	324,636	567,153	55,629	(8,031)	47,598	-	47,598	7,034
W408	HARRIEN COUNTY ATTORNEY	0.014102%	0.014716%	16,438	1,200	19,628	250,320	325,386	186,749	186,515	325,964	33,963	(683)	33,280	-	33,280	4,241
W409	HART COUNTY ATTORNEY	0.007071%	0.007417%	8,060	1,630	10,090	136,552	172,359	102,792	102,664	172,476	17,421	(1,784)	15,637	-	15,637	2,020
W411	HENDERSON CO ATTORNEY	0.011635%	0.009272%	13,578	2,470	16,048	206,932	268,772	154,250	154,203	269,230	26,400	(2,400)	24,000	-	24,000	3,000
W412	HENRY COUNTY ATTORNEY	0.001938%	0.001316%	2,255	410	2,665	34,173	44,445	25,923	25,923	44,725	5,802	(1,451)	4,351	-	4,351	586
W455	JACKSON COUNTY ATTORNEY	0.002376%	0.003444%	3,856	694	4,550	58,165	75,547	43,359	43,304	75,581	7,420	(14)	7,406	-	7,406	988
W456	JERFERTON CO ATTORNEY	0.020589%	0.019444%	24,185	485	24,670	317,440	409,151	538,635	538,640	1,007,660	52,237	(65,350)	45,285	-	45,285	6,607
W458	JOHNSON CO ATTORNEY	0.005824%	0.005974%	6,829	1,242	8,071	104,079	135,181	77,485	77,488	135,422	13,278	(627)	12,651	-	12,651	1,627
W461	KIDGEE COUNTY ATTORNEY	0.009818%	0.009104%	10,505	1,911	12,416	160,113	207,661	119,265	119,265	208,811	20,811	(2,067)	18,744	-	18,744	2,317
W463	LAUREL COUNTY ATTORNEY	0.001991%	0.017411%	17,580	3,198	20,778	267,238	348,008	199,482	199,482	348,627	34,183	(6,511)	27,672	-	27,672	3,561
W464	LAURENCE COUNTY ATTORNEY	0.004713%	0.004824%	5,490	999	6,489	82,948	108,485	62,377	62,399	108,678	10,878	(1,156)	9,722	-	9,722	1,256
W466	LESIE COUNTY ATTORNEY	0.003977%	0.004201%	4,283	779	5,062	66,298	84,794	48,666	48,665	84,945	8,329	(1,476)	6,853	-	6,853	1,022
W467	LETICHER COUNTY ATTORNEY	0.006734%	0.006466%	7,972	1,432	9,404	119,969	155,821	92,430	92,430	156,968	15,305	(904)	14,401	-	14,401	1,894
W469	LEWIS COUNTY ATTORNEY	0.005913%	0.006738%	6,888	1,253	8,141	104,984	136,358	78,260	78,162	136,600	13,394	(2,301)	11,093	-	11,093	1,494
W470	LIVINGSTON CO ATTORNEY	0.002020%	0.002069%	2,031	351	2,382	46,108	60,004	34,438	34,395	60,110	5,984	(1,811)	4,173	-	4,173	562
W471	LOGAN COUNTY ATTORNEY	0.006076%	0.001207%	707	107	814	10,377	13,998	8,034	8,034	14,023	1,375	(1,852)	(477)	-	(477)	174
W473	MCCRACKEN COUNTY ATTORNEY	0.001398%	0.001413%	1,522	277	1,799	23,188	30,117	17,285	17,284	30,371	2,958	(814)	2,144	-	2,144	374
W475	MADISON COUNTY ATTORNEY	0.006714%	0.003136%	795	143	938	11,967	15,543	8,921	8,921	15,571	1,527	(119)	1,408	-	1,408	193
W477	MADISON COUNTY ATTORNEY	0.001398%	0.001398%	1,522	277	1,799	23,188	30,117	17,285	17,284	30,371	2,958	(814)	2,144	-	2,144	374
W479	MARSHALL COUNTY ATTORNEY	0.001678%	0.001702%	1,895	345	2,240	28,887	37,520	21,334	21,307	37,586	3,683	(1,530)	2,153	-	2,153	284
W480	MARTIN COUNTY ATTORNEY	0.005346%	0.005271%	6,227	1,133	7,360	94,899	123,259	70,742	70,742	123,478	12,107	(81)	12,026	-	12,026	1,531
W482	MEADE COUNTY ATTORNEY	0.004136%	0.003824%	4,822	882	5,704	71,913	90,001	55,098	55,098	90,173	9,400	(609)	8,791	-	8,791	1,129
W483	MEIGER COUNTY ATTORNEY	0.001703%	0.001784%	2,089	380	2,469	31,834	41,348	23,731	23,731	41,471	4,061	(115)	3,946	-	3,946	514
W484	MERCER COUNTY ATTORNEY	0.009099%	0.001224%	5,835	1,061	6,896	88,334	115,511	68,295	68,295	115,736	11,946	(1,014)	10,932	-	10,932	1,416
W485	METCALFE COUNTY ATTORNEY	0.003540%	0.003615%	4,124	750	4,874	62,852	81,635	46,453	46,453	81,704	8,268	(768)	7,499	-	7,499	1,024
W487	MONTGOMERY CO ATTORNEY	0.006979%	0.006986%	791	144	935	12,556	15,658	8,987	8,975	15,686	1,538	(83)	1,455	-	1,455	200
W490	NELSON COUNTY ATTORNEY	0.001812%	0.001811%	2,183	408	2,591	33,088	43,088	24,801	24,801	43,088	4,401	(406)	3,995	-	3,995	524
W501	NICHOLS COUNTY ATTORNEY	0.002526%	0.002595%	3,122	514	3,636	46,108	60,004	34,438	34,438	60,110	6,110	(244)	5,866	-	5,866	784
W502	ONO COUNTY ATTORNEY	0.004144%	0.005														



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Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Inflation Differentials (Inflows) of Resources for Future Measurement Period Ending June 30,						
		Liability Experience	Assumption Changes	Investment Experience	Change in Proprietorship & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proprietorship & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter	
20025	JUDICIAL OFF OF THE COURT	-	8,318,912	-	-	8,318,912	4,854,215	96,239	2,861,140	1,485,176	9,304,770	(136,106)	(136,106)	(136,106)	431,130	(645,612)	(933,602)	
39031	JEFFERSON CO CLERK	-	1,225,065	-	-	1,225,065	714,845	14,172	422,517	1,261,081	567	567	567	42,627	(74,514)	(45,839)		
39032	JEFFERSON CO SHERIFF	-	281,609	-	-	281,609	165,537	2,282	97,843	23,977	1,247	1,247	1,247	17,265	(18,229)	(11,955)		
39033	KENTON CO COURT CLERK	-	168,231	-	-	168,231	98,160	1,946	58,018	64,042	222,266	-	-	-	2,005	(19,461)	(9,660)	
39034	KENTON CO SHERIFF	-	79,495	-	-	79,495	46,462	47,719	28,658	1,997	67,961	5,483	5,483	5,483	10,222	10,222	(1,960)	
39035	CAMPBELL COUNTY CLERK	-	179,262	-	-	179,262	109,282	75,426	44,582	22,941	144,444	(2,881)	(2,881)	6,569	(10,488)	(5,479)		
39036	CAMPBELL CO SHERIFF	-	53,997	-	-	53,997	49,687	31,508	625	18,623	144	144	144	2,886	(4,501)	(1,165)		
39037	FAVETTE CO CLERK	-	480,823	-	-	480,823	220,993	511,954	292,919	5,967	168,937	5,139	5,139	16,977	11,077	11,077		
39038	FAVETTE CO SHERIFF	-	278,247	-	-	278,247	162,361	162,361	3,129	95,965	25,750	287,295	(35)	(35)	135	18,603	(17,088)	
39041	PIKE CO CLERK	-	154,466	-	-	154,466	103,200	90,134	3,797	51,274	1,618	1,618	1,618	3,800	3,800	14,447		
39042	PIKE CO SHERIFF	-	100,083	-	-	100,083	17,311	117,314	58,400	1,158	34,518	1,016	1,016	4,798	4,798	2,093	(911)	
39043	HARDEN COUNTY CLERK OFF	-	160,875	-	-	160,875	170,199	96,674	1,917	57,440	1,735	1,735	1,735	4,155	4,155	15,252		
39044	HARDEN COUNTY SHERIFF	-	60,514	-	-	60,514	5,511	96,400	93,311	700	20,873	627	627	1,976	1,976	6,030		
39045	WARREN COUNTY CLERKS OFF	-	151,945	-	-	151,945	138,448	89,662	1,758	52,405	1,596	1,596	1,596	3,509	3,509	13,687		
39046	WARREN COUNTY SHERIFF	-	261,009	-	-	261,009	152,355	3,021	90,051	106,200	31,626	(15,244)	(15,244)	(15,244)	1,966	(11,488)	(4,441)	
39047	BOONE COUNTY CLERK	-	160,487	-	-	160,487	93,840	43,432	861	25,674	1,678	1,678	1,678	4,238	4,238	14,988		
39048	BOONE COUNTY SHERIFF	-	49,615	-	-	49,615	28,963	14,562	4,580	46,058	1,700	1,700	1,700	5,308	5,308	14,449		
39049	CHRISTIAN COUNTY CLERK	-	74,432	-	-	74,432	76,643	49,422	861	25,674	784	784	784	1,560	1,560	5,446		
39050	CHRISTIAN COUNTY SHERIFF	-	248,149	-	-	248,149	140,115	2,778	82,026	37,881	242,241	865	865	865	16,921	(18,884)		
39051	MADISON COUNTY CLERK	-	136,106	-	-	136,106	36,611	21,363	424	12,627	7,855	46,979	(737)	(737)	1,716	(2,979)		
39052	MADISON COUNTY SHERIFF	-	36,611	-	-	36,611	150,700	77,887	1,544	46,058	26,652	26,652	(2,840)	(2,840)	1,449	(2,840)		
39053	BULLITT COUNTY CLERK	-	133,478	-	-	133,478	150,700	87,647	1,738	58,204	895	142,084	51,553	51,553	11,553	61,654	42,224	
39054	BULLITT CO SHERIFF	-	190,204	-	-	190,204	40,354	87,647	1,738	58,204	895	142,084	51,553	51,553	11,553	61,654	42,224	
0144	BRECKENRIDGE CO ATTORNEY	-	1,982	-	-	1,982	1,157	153	684	144	7	7	7	140	(115)	(72)		
AD51	HENDERSON CO TOURIST COMM	-	12,053	-	-	12,053	18,395	7,033	139	4,157	111	11,440	1,386	1,386	1,386	2,193	643	
AD73	HOUSING AUTH OF PADUCAH	-	155,374	-	-	155,374	90,663	4,797	53,588	18,783	(851)	(851)	(851)	5,157	(10,317)	(6,888)		
A116	MORGANFIELD HOUSING AUTH	-	6,503	-	-	6,503	3,795	75	2,243	111	6,004	20	20	20	456	(179)		
A156	CITY OF ANCHORAGE	-	62,504	-	-	62,504	79,316	36,472	721	21,557	614	59,386	3,010	3,010	3,010	7,197	(829)	
AB19	BELLEVEGANATION FIRE	-	4,716	-	-	4,716	994	574	155	1,627	409	260	260	260	376	(180)		
B008	BURLINGTON FIRE PRO DIST	-	6,358	-	-	6,358	4,742	3,710	74	2,193	66	6,043	170	170	170	596	(220)	
B010	HOUSING AUTH OF CAYLETSBURG	-	52,841	-	-	52,841	31,602	18,125	359	13,813	3,161	32,578	(58)	(58)	2,002	1,844		
B015	CITY OF HELLWY	-	19,227	-	-	19,227	22,688	30,814	651	18,225	610	50,180	4,451	4,451	3,990	1,201	(654)	
B017	PENNSYLVANIA BASSIST CTR	-	34,321	-	-	34,321	17,883	53,064	20,037	397	11,837	3,116	3,116	3,116	4,875	2,662		
B018	W KY ED COOPERATIVE	-	51,228	-	-	51,228	29,892	593	97,668	11,048	59,201	(1,197)	(1,197)	(1,197)	2,334	(4,134)		
B024	GAZ COUNTY TOURISM CONVENTION COMMISSION	-	12,015	-	-	12,015	59,885	7,022	1,151	11,313	11,313	(1,197)	(1,197)	(1,197)	8,988	8,988		
B026	OWENSBORO CO DEV DIST	-	62,504	-	-	62,504	11,290	18,929	372	18,002	50,101	80,312	(8,001)	(8,001)	16,777	(10,615)		
B035	CITY OF FLEMING CO WATER COMM	-	14,503	-	-	14,503	9,863	8,463	188	5,002	119	18,852	(734)	(734)	(734)	238	(6,621)	
B038	CITY OF HOOSIEN	-	65,882	-	-	65,882	65,882	38,502	783	29,727	79,387	(2,096)	(2,096)	(2,096)	3,284	(6,181)		
B042	HOUSING AUTH OF MAYFIED	-	77,765	-	-	77,765	103,183	45,377	900	26,821	757	73,855	6,005	6,005	6,005	11,214	1,224	
B043	GRANDON CO CONSERV DIST	-	11,567	-	-	11,567	4,071	2,187	43	1,293	93	3,562	119	119	119	370	(113)	
B045	CITY OF BELLEFONTE	-	557	-	-	557	673	325	6	192	5	528	31	31	31	68	(3)	
B048	CITY OF HARLAN	-	117,259	-	-	117,259	68,481	4,784	40,476	40,202	505,517	(5,555)	(5,555)	(5,555)	2,297	(10,374)		
B051	HENDERSON CITY/CO PLANNING	-	45,185	-	-	45,185	47,556	26,366	523	15,584	474	42,947	1,144	1,144	1,144	1,638	(1,354)	
B052	HENRY CO WATER DIST #2	-	117,181	-	-	117,181	68,777	1,156	40,415	13,669	128,817	(4,092)	(4,092)	(4,092)	6,338	(8,870)		
B054	CITY OF MORTONVILLE	-	13,755	-	-	13,755	36,379	8,026	159	4,744	13,016	87	13,016	4,542	4,542	5,293		
B058	JOHNSON CO FISCAL COURT	-	229,306	-	-	229,306	133,804	2,651	79,086	18,262	228,705	1,493	1,493	1,493	16,852	(12,544)		
B061	KNOX CO UTILITIES COMM	-	45,700	-	-	45,700	61,360	26,666	529	15,763	443	43,999	3,671	3,671	3,671	6783	861	
B072	LAKE BARRELY TOUR COMM	-	6,223	-	-	6,223	8,815	3,611	72	2,146	59	5,908	590	590	590	1,007	207	
B078	MARION CO WATER DISTRICT	-	45,023	-	-	45,023	11,084	24,271	521	15,528	443	42,833	1,617	1,617	1,617	4,183	461	
B084	N MERCER WATER DISTRICT	-	64,022	-	-	64,022	26,614	37,883	751	22,391	610	61,635	6,572	6,572	6,572	10,921	2,577	
B087	MONTGOMERY CO FIRE DIST	-	351,344	-	-	351,344	205,365	4,072	121,181	25,112	108,652	1,260	1,260	1,260	24,822	(20,322)		
B087	KY RIVER REGIONAL JAIL	-	133,918	-	-	133,918	70,909	29,627	74,143	1,549	46,187	1,231	177,110	15,479	15,479	14,429	4,600	
B088	PIKE CO SENIOR CITIZEN PR	-	38,399	-	-	38,399	22,406	444	11,243	56,090	92,383	(9,924)	(9,924)	(9,924)	(7,352)	(12,213)		
B100	CITY OF SCIENCE HILL	-	18,066	-	-	18,066	58,200	9,725	193	5,748	65	8,118	611	611	611	9,284	724	
B104	RUSSELL CO AMBULANCE SER	-	78,754	-	-	78,754	94,116	45,954	911	27,162	795	74,822	(417)	4,117	4,117	3,392	(719)	
B106	NORTH BELLEFONTE WATER CO	-	64,308	-	-	64,308	64,308	37,525	744	22,800	6,005	70,564	(998)	(998)	1,610	(4,575)		
B109	CAMPBELL/TALOR CO D A	-	11,928	-	-	11,928	6,960	138	4,114	1,204	20,020	(20)	(20)	(20)	779	(711)		
B113	UNION CO ECONOMIC DEVELOP	-	11,567	-	-	11,567	6,749	134	3,989	347	11,419	154	154	154	220	(596)		
B116	MONTICELLO/WAYNE TELE BOA	-	25,949	-	-	25,949	9,003	34,952	15,142	300	8,950	251	24,643	2,102	2,102	3,841		
B118	WHITLEY CO CONSERV DIST	-	12,042	-	-	12,042	22,602	7,027	139	4,153	109	13,849	109	109	109	915	(620)	
B124	HOPKINS-CRIST CO PLANNING	-	134,184	-	-	134,184	153,460	78,798	5,552	49,279	1,172	127,501	5,713	5,713	5,713	14,702		
B156	LIO POLICE RETIRE FUND	-	13,898	-	-	13,898	7,993	158	4,724	1,143	14,018	22	22	22	960	(818)		
B170	HOUSING AUTH OF BENTON	-	42,617	-	-	42,617	27,818	15,998	317	6,658	200	497	497	497	279	(1,185)		
B230	RIVERPARK CTR OWENSBORO	-	27,184	-	-	27,184	42,120	835	24,896	13,779	81,630	(1,350)	(1,350)	(1,350)	3,486	(5,770)		
B256	BUSHEL/FIRE PROTECT DIST																	

# Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

## Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

### DRAFT

Participating Employer Code	Participating Employer Name	Change in Preparation & Difference Between Total				Change in Preparation & Difference Between Total				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
		Liability Experience	Assumption Changes	Investment Experience	Deferral & Proportionate Share of Plan Contributions	Liability Experience	Assumption Changes	Investment Experience	Deferral & Proportionate Share of Plan Contributions	2019	2020	2021	2022	2023	Thereafter		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
J001	ADAMS CO BD OF EDUCATION	-	484,004	-	100,833	585,427	282,774	5,006	4,872	460,389	26,521	26,521	26,521	58,882	(13,242)	(10,268)	
J002	CITY OF SCOTTSDALE	-	245,195	-	143,075	143,075	2,837	84,566	80,535	311,013	(10,952)	(10,952)	(10,952)	5,472	(25,953)	(24,841)	
J003	CITY OF LAWRENCEBURG	-	233,937	-	58,750	289,127	393,122	3,391	207,954	2,356	204,903	15,984	15,984	15,984	16,675	(12,377)	(6,964)
J004	BALLAUGH CO BD OF ED	-	267,662	-	267,662	156,185	3,096	92,315	47,724	209,320	(4,368)	(4,368)	(4,368)	13,561	(20,761)	(11,377)	
J005	CLAREMONT CO BD OF EDUCATION	-	336,973	-	336,973	208,299	4,149	123,118	25,264	361,471	1,390	1,390	1,390	25,266	(20,338)	(12,999)	
J006	BATH CO BD OF EDUC	-	359,604	-	359,604	209,834	4,500	120,215	107,616	445,953	(14,137)	(14,137)	(14,137)	9,500	(8,422)	(17,759)	
J007	CITY OF MIDDLEBURY	-	188,003	-	188,003	109,703	2,175	64,841	80,996	257,715	(12,022)	(12,022)	(12,022)	562	(33,524)	(10,677)	
J008	BOONE CO WATER DISTRICT	-	186,741	-	200,701	108,966	2,160	64,406	1,919	177,461	7,223	7,223	7,223	19,782	(4,238)	(4,602)	
J009	BOULDER CO BD OF EDUCATIO	-	551,185	-	551,185	321,625	6,376	190,100	51,470	569,571	(157)	(157)	(157)	36,794	(33,986)	(20,748)	
J010	FAIRVIEW BD OF EDUCATION	-	102,416	-	102,416	59,745	1,185	35,323	127,736	233,665	(2,273)	(2,273)	(2,273)	17,118	(24,466)	(10,563)	
J011	DAWALL CITY BD OF ED	-	400,612	-	400,612	233,783	4,635	138,169	28,807	405,374	1,550	1,550	1,550	28,345	(23,043)	(14,931)	
J012	BROADWAY CO BD OF EDUC	-	176,922	-	176,922	139,264	3,644	21,600	2,689	170,545	(1,962)	(1,962)	(1,962)	6,374	(5,427)	(5,661)	
J013	BREAHTHT CO BD OF ED	-	387,871	-	387,871	226,129	4,487	118,664	106,664	471,254	(13,788)	(13,788)	(13,788)	12,194	(17,536)	(18,487)	
J014	BERKSHIRE CO BD OF EDUC	-	551,841	-	551,841	323,175	4,407	193,024	88,136	608,934	(7,071)	(7,071)	(7,071)	10,228	(40,907)	(22,910)	
J015	BULLITT CO BD OF ED	-	2,258,477	-	2,258,477	1,137,857	26,128	778,935	236,808	2,939,509	(5,560)	(5,560)	(5,560)	148,714	(141,800)	(86,449)	
J016	BUTLER CO BD OF ED	-	345,065	-	345,065	201,351	3,992	119,011	61,898	386,252	(5,701)	(5,701)	(5,701)	17,412	(26,835)	(14,662)	
J017	CALDWELL CO BD EDUCATION	-	381,460	-	381,460	223,765	4,436	132,253	26,564	300,608	1,076	1,076	1,076	26,796	(22,431)	(14,670)	
J018	CALLAWAY CO BD OF EDUC	-	482,561	-	482,561	281,582	5,583	166,412	51,307	505,524	(1,431)	(1,431)	(1,431)	10,931	(13,004)	(18,548)	
J019	SANITATION DISTRICT NO 1	-	1,872,216	-	1,872,216	1,093,467	21,659	645,715	238,481	1,998,123	(12,551)	(12,551)	(12,551)	113,286	(127,362)	(74,652)	
J020	CARROLL CO BD OF ED	-	576,035	-	401,19	615,154	335,542	6,652	198,326	5,995	164,417	16,417	16,417	54,935	(18,484)	(16,683)	
J021	CARTER CO BD OF ED	-	844,245	-	844,245	492,561	9,774	291,282	86,559	676,966	(12,773)	(12,773)	(12,773)	55,519	(33,047)	(22,510)	
J022	CASEY CO BD OF ED	-	499,096	-	499,096	287,729	5,704	170,665	218,181	681,400	(14,439)	(14,439)	(14,439)	390	(67,761)	(28,271)	
J023	CITY OF HOPKINSVILLE	-	549,288	-	549,288	330,518	6,355	189,446	47,544	563,863	551	551	551	37,545	(33,113)	(20,960)	
J024	CLARK CO BD OF ED	-	1,065,413	-	1,065,413	536,320	20,939	312,375	9,372	873,866	43,128	43,128	43,128	403,909	(55,152)	(22,173)	
J025	CITY OF CLAYTON	-	644,867	-	644,867	376,290	7,460	202,411	76,508	682,669	(3,260)	(3,260)	(3,260)	39,936	(42,773)	(25,189)	
J026	CLINTON CO BD OF ED	-	339,076	-	339,076	197,856	3,923	115,945	142,900	442,504	(17,567)	(17,567)	(17,567)	5,546	(18,386)	(27,864)	
J027	CLAYTON CO BD OF ED	-	257,599	-	257,599	150,313	2,989	88,844	10,267	252,404	2,300	2,300	2,300	19,785	(13,264)	(8,816)	
J028	CUMBERLAND CO BD OF ED	-	171,916	-	171,916	103,316	1,088	45,293	14,200	187,677	22,852	22,852	22,852	2,286	(2,413)	(3,131)	
J029	DAWESS CO LIBRARY DIST	-	214,066	-	214,066	127,245	2,523	75,209	2,151	207,328	3,338	3,338	3,338	17,545	(10,031)	(7,100)	
J030	EDMONSON CO BD OF EDUC	-	368,834	-	368,834	215,220	4,267	127,208	72,851	419,046	(7,262)	(7,262)	(7,262)	17,444	(20,840)	(16,020)	
J032	ELIOTT CO BD OF ED	-	167,076	-	167,076	97,491	1,931	57,623	36,982	193,939	(4,067)	(4,067)	(4,067)	7,124	(14,296)	(7,480)	
J033	ETHEL CO CONSERVATION DI	-	3,484	-	3,484	2,150	41	1,271	4,401	7,865	(767)	(767)	(767)	(152)	(991)	(907)	
J034	GREATER LEIX CONSERVATOR	-	207,680	-	207,680	121,184	2,403	78,484	78,484	201,112	20,112	20,112	20,112	14,013	7,336	(1,746)	
J035	FLEMING CO BD OF ED	-	425,366	-	425,366	248,208	4,921	146,796	13,258	482,669	4,875	4,875	4,875	17,257	(21,250)	(14,515)	
J037	CITY OF FRANKFORT	-	995,245	-	995,245	580,741	11,514	341,254	373,025	1,308,514	(15,166)	(15,166)	(15,166)	35,303	(104,032)	(50,267)	
J038	FULTON COUNTY BD OF EDUC	-	81,761	-	81,761	47,709	946	28,199	33,391	110,245	(4,986)	(4,986)	(4,986)	591	(9,886)	(4,531)	
J039	GALLATIEN CO BD OF EDUC	-	353,337	-	353,337	208,294	4,096	121,850	12,466	344,773	1,790	1,790	1,790	27,472	(17,881)	(12,342)	
J040	CITY OF LANGHESTER	-	869,293	-	71,000	199,251	5,120	1,021	161,293	30,452	14,795	14,795	14,795	20,710	9,349	1,109	
J041	WILLIAMSTOWN INDEPEND BC	-	215,052	-	215,052	125,486	2,488	74,170	10,532	212,676	1,742	1,742	1,742	16,447	(11,442)	(7,554)	
J042	GRAVES CO LIBRARY	-	231,151	-	231,151	131,599	788	7,985	22,087	420	420	420	420	1,970	(999)	(744)	
J043	GRAYSON CO BD OF EDUC	-	778,094	-	778,094	454,030	9,002	266,360	20,643	752,035	9,599	9,599	9,599	61,719	(38,110)	(26,346)	
J044	GREEN CO BD OF EDUCATION	-	546,003	-	546,003	301,326	3,993	119,995	38,619	562,912	(13,968)	(13,968)	(13,968)	21,865	(22,448)	(33,345)	
J045	RUSSELL INFT BD OF ED	-	381,398	-	381,398	222,499	4,411	131,511	73,895	432,316	(7,338)	(7,338)	(7,338)	18,204	(39,689)	(16,513)	
J046	HANCOCK CO BD OF EDUCATION	-	372,982	-	372,982	217,115	4,204	124,329	5,618	355,566	5,355	5,355	5,355	20,279	(17,447)	(12,778)	
J047	HARDIN CO SOL CN DIST	-	7,525	-	2,100	5,625	2,057	41	1,216	42	3,346	452	452	452	688	234	3
J048	HARLAN CO BD OF EDUCATION	-	805,163	-	805,163	469,825	9,315	277,696	79,238	636,364	(1,049)	(1,049)	(1,049)	52,884	(50,392)	(30,546)	
J049	HARRISON CO BD OF ED	-	547,810	-	547,810	319,719	6,339	188,974	59,673	174,705	17,921	17,921	17,921	34,840	(15,338)	(12,100)	
J050	HART CO BD OF ED	-	467,814	-	51,514	519,348	272,977	5,412	161,346	4,626	444,564	16,993	16,993	16,993	48,289	(11,772)	(12,503)
J051	HENDERSON PUBLIC LIBRARY	-	136,460	-	136,460	80,883	1,673	5,027	1,166	128,336	7,936	7,936	7,936	17,077	(4,466)	(2,515)	
J052	EMERSON INDEP BD OF EDUC	-	148,159	-	173,343	141,702	98,240	1,948	58,066	1,121	159,575	35,398	35,398	35,398	46,676	24,996	4,261
J054	HOPKINS CO BD OF ED	-	134,808	-	134,808	78,663	1,560	60,480	28,764	151,615	(1,091)	(1,091)	(1,091)	5,389	(12,343)	(6,561)	
J056	HOPKINS CO BD OF ED	-	1,340,239	-	1,340,239	782,051	15,505	462,240	238,888	1,498,484	(21,855)	(21,855)	(21,855)	(10,920)	(310,400)	(56,489)	
J058	JACKSON CO BD OF ED	-	444,152	-	444,152	259,170	5,138	151,193	13,767	451,260	1,328	1,328	1,328	11,880	(20,895)	(16,280)	
J059	JEFF CO METRO SEWER DIST	-	6,008,460	-	1,551,036	7,636,416	3,550,914	20,800	2,098,820	6,609,850	5,780,532	386,064	386,064	386,064	794,008	(11,112)	(132,790)
J067	JESSAMINE CO BD OF ED	-	1,564,148	-	1,564,148	912,705	18,095	539,465	241,129	1,711,994	(18,394)	(18,394)	(18,394)	86,380	(142,510)	(64,212)	
J068	PAINVILLE C&WATER SYS	-	222,796	-	32,224	258,020	130,005	2,577	76,841	21,603	300,867	10,087	10,087	10,087	55,050	(5,593)	(5,500)
J069	KENTON COUNTY AIRPORT BD	-	2,746,313	-	549,991	3,296,224	1,602,470	31,770	947,159	27,664	2,609,063	146,250	146,250	146,250	330,204	(22,404)	(59,388)
J070	KNOX CO BD OF EDUCATION	-	529,931	-	529,931	309,233	6,131	182,700	10,645	635,055	(16,655)	(16,655)	(16,655)	18,842	(40,993)	(4,878)	
J071	KNOX CO BD OF EDUCATION	-	973,732	-	118,806	1,092,538	568,188	11,265	335,834	10,014	1,051,301	37,429	37,429	37,429	102,654	(22,386)	(55,371)
J072	LAUREL CO PUBLIC LIBRARY	-	85,215	-	85,215	58,687	212	1,237	6,565	184	(884)	(884)	(884)	363	(2,049)	(852)	
J073	CITY OF LONDON	-	357,228	-	357,228	424,761	208,448	4,133	123,306	339,397	18,265	18,265	18,265	42,194	(3,671)	(7,952)	
J074	LAWRENCE CO BD OF ED	-	446,482	-	1,107	447,589	260,529	2,165	153,989	4,735	424,418	7,059	7,059	7,059	36,966	(20,320)	(14,654)
J075	LEE CO BD OF ED	-	182,834	-	182,834	106,886	2,155	63,058	77,468	248,927	(11,455)	(11,455)	(11,455)	792	(22,652)	(10,290)	
J076	LESLIE CO BD OF ED	-	322,152	-	322,152	187,981	3,727	111,108	40,264	343,680	(2,014)	(2,014)	(2,014)	15,565	(21,733)	(12,699)	
J077	CITY OF WHITEBURG	-	122,509	-	70,748	193,288	71,510	1,438	42,267	116,855	15,373	15,373	15,373	23,492	7,796	344	
J078	ELEC FLT BD OF VANDEBURG	-	124,050	-	124,050	72,385	1,435	42,784	7,752	124,356	688	688	688	8,997	(6,546)	(4,652)	
J079	LINDSEY CO BD OF EDUC	-	792,939	-	792,939	462,180											

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

DRAFT

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Outflows of Resources						Recognition of Existing Deferred Outflows (inflows) of Resources for Future Measurement Period Ending June 30,					
		Liability Experience	Assumption Changes	Investment Experience	Change in Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter		
J087	HAZARD CITY SCHOOLS	-	133,195	-	-	133,195	77,721	1,541	45,938	1,969	127,169	1,939	1,939	1,939	10,861	16,239	(4,623)		
J088	PIKE CO BD OF EDUCATION	-	2,020,906	-	-	2,020,906	1,179,230	23,379	696,998	134,031	2,033,638	11,636	11,636	11,636	147,205	(112,244)	(72,493)		
J089	POWELL CO BD OF EDUCATION	-	440,397	-	-	440,397	256,939	5,095	155,993	79,325	492,266	17,940	17,940	17,940	22,180	(24,523)	(8,735)		
J100	CITY OF SOMERSET	-	885,963	-	-	885,963	516,938	10,249	305,542	69,113	901,842	2,318	2,318	2,318	61,660	(15,181)	(32,572)		
J101	HEBERTSON CO BD OF ED	-	115,895	-	36,610	152,505	46,279	957	75,743	6,147	151,042	8,147	8,147	8,147	13,469	5,888	(544)		
J102	ROCKCASTLE CO BD OF ED	-	507,203	-	-	507,203	331,393	6,570	195,874	82,010	615,847	6,533	6,533	6,533	23,669	(46,452)	(23,059)		
J103	ROWAN CO BD OF ED	-	713,963	-	44,142	758,105	416,508	8,260	246,241	7,458	678,567	19,310	19,310	19,310	67,134	(24,402)	(21,014)		
J104	RUSSELL CO BD OF ED	-	588,215	-	-	588,215	343,232	6,895	202,872	38,328	391,837	2,854	2,854	2,854	49,255	(33,203)	(12,233)		
J105	SCOTT CO BOARD OF ED	-	1,640,509	-	-	1,640,509	957,263	18,979	565,801	53,733	1,095,776	18,311	18,311	18,311	128,199	(82,273)	(56,123)		
J106	SHENBY CO BOARD OF EDUC	-	40,909	-	-	40,909	22,251	29,205	120	15,489	3,078	2,078	2,078	5,027	(69)	(1,664)			
J107	IMPSON CO BD OF ED	-	576,715	-	-	576,715	336,522	6,672	198,905	24,649	566,748	5,150	5,150	5,150	49,881	(10,072)	(20,051)		
J108	SPENCER CO BOARD OF EDUCATION	-	599,122	-	-	599,122	369,603	6,874	206,828	6,490	599,645	1,568	1,568	1,568	10,428	(68,827)	(46,273)		
J109	TAYLOR CO BD OF ED	-	513,023	-	106,841	619,864	309,860	6,143	183,146	5,349	604,498	28,173	28,173	28,173	68,343	(14,239)	(11,455)		
J110	TODD CO BD OF ED	-	409,126	-	-	409,126	238,731	4,711	141,105	41,170	426,139	(752)	(752)	(752)	26,651	(25,824)	(15,387)		
J111	TROSBY CO BD OF ED	-	395,648	-	-	395,648	228,533	6,531	135,077	45,484	409,621	11,039	11,039	11,039	15,195	(21,039)	(15,616)		
J112	TRIMBLE CO BD OF ED	-	246,436	-	-	246,436	143,799	2,851	84,994	7,787	239,413	2,804	2,804	2,804	19,311	(12,305)	(8,433)		
J113	CITY OF MORNINGFIELD	-	295,746	-	-	295,746	172,572	1,821	102,003	5,337	383,121	4,125	4,125	4,125	23,935	(14,003)	(8,821)		
J115	SPRINGFIELD WATER & SEWER	-	101,508	-	-	101,508	59,232	1,174	33,010	6,709	102,125	494	494	494	7,293	(5,728)	(3,664)		
J117	CITY OF SERBIE	-	39,484	-	1,603	41,087	23,039	457	13,633	415	37,320	950	950	950	3,554	(11,533)	(2,110)		
J118	CITY OF CORBIN	-	234,384	-	-	234,384	136,767	2,712	80,837	34,220	254,536	(2,395)	(2,395)	(2,395)	13,305	(16,754)	(5,145)		
J119	WOLFE CO BD OF EDUCATION	-	230,791	-	-	230,791	146,240	2,901	86,496	36,276	263,913	(13,244)	(13,244)	(13,244)	3,265	(28,881)	(17,466)		
J120	WOODFORD CO BD OF ED	-	795,809	-	-	795,809	466,397	9,205	274,470	122,514	878,227	(5,277)	(5,277)	(5,277)	43,890	(24,679)	(12,476)		
J124	PENNVILLE NAH TASK FORCE	-	8,960	-	-	8,960	5,229	104	3,090	17,491	25,914	(3,447)	(3,447)	(3,447)	(2,547)	(3,889)	(1,277)		
J134	LEKAWY CATH RIGHTS COMM	-	31,864	-	3,911	31,864	16,428	329	9,338	383	36,298	1,168	1,168	1,168	1,168	(59)	(898)		
J135	FLEMING CO EMS	-	52,884	-	28,419	81,303	30,858	612	18,239	484	50,393	6,191	6,191	6,191	9,734	2,935	(134)		
J154	CITY OF EARLESTON	-	7,815	-	-	7,815	4,829	126	7,730	23,937	10,403	(6,013)	(6,013)	(6,013)	(1,463)	(6,247)	(2,262)		
J158	CITY OF ZEPHURSTOWN	-	446,067	-	-	446,067	502,024	260,287	1,569	153,846	4,583	423,876	11,431	17,433	17,433	47,132	(9,847)	(11,517)	
J178	LEBANON HOUSING AUTHORITY	-	35,583	-	-	35,583	18,254	22,514	446	11,307	36,649	2,477	2,477	2,477	5,061	187	(798)		
J179	MARSHALL CO TOURIST COMM	-	15,875	-	-	15,875	9,263	184	4,475	145	15,067	1,910	1,910	1,910	2,973	913	(25)		
J190	CITY OF BLOOMFIELD	-	33,296	-	-	33,296	19,429	385	11,484	8,097	39,995	(952)	(952)	(952)	1,279	(2,960)	(1,534)		
J200	ROMBERG FILLMORE DOWRY V V	-	4,904	-	-	4,904	3,644	10,935	717	1,463	17,801	1,216	1,216	1,216	2,471	44	(346)		
J203	FRONTIER HOUSING INC	-	60,500	-	-	60,500	35,400	695	20,711	75,998	132,044	(11,232)	(11,232)	(11,232)	(3,209)	(16,880)	(6,211)		
J205	GEORGETOWN SCOTT CO COMM	-	72,943	-	-	72,943	42,583	844	24,527	6,925	83,381	1,544	1,544	1,544	4,084	(2,469)	(8,313)		
J210	BOYD CO AMBULANCE SERVICE	-	6,425	-	-	6,425	3,749	74	2,216	1,491	8,956	(439)	(439)	(439)	(9)	(812)	(173)		
J214	COMM ACTION SOUTHWEST INC	-	709,867	-	-	709,867	414,219	8,212	248,829	57,339	1,544	1,544	1,544	1,544	49,084	(26,683)	(33,638)		
J217	CITY OF PROVIDENCE	-	188,844	-	-	188,844	110,193	2,185	63,131	131,108	308,617	(21,478)	(21,478)	(21,478)	(8,284)	(33,000)	(13,513)		
J219	CAMPBELL CO PUBLIC LIBRAR	-	281,117	-	-	281,117	147,598	2,028	87,298	2,028	284,643	894	894	894	1,848	(14,621)	(9,217)		
J224	HOUSING AUTH OF HOPKINSVILLE	-	132,046	-	-	132,046	77,051	1,528	45,542	184,664	(5,106)	(5,106)	(5,106)	(5,106)	(161)	(1,777)	(7,481)		
J224	LFCU HOUSING AUTHORITY	-	453,599	-	136,813	590,412	263,492	3,224	156,740	4,424	428,880	32,827	32,827	32,827	63,075	5,075	(7,349)		
J256	CITY OF MATHIAS	-	202,832	-	-	202,832	118,356	2,397	69,956	394,602	2,812	2,812	2,812	2,812	6,398	(9,826)	(6,778)		
J259	CITY OF PARK HILLS	-	15,652	-	2,304	17,956	9,133	181	3,398	1,600	14,872	657	657	657	1,705	(394)	(593)		
J305	SCOTT CO SOLI CONSERV DIST	-	11,347	-	-	11,347	6,621	131	3,913	8,564	19,910	(1,437)	(1,437)	(1,437)	(977)	(1,238)	(656)		
J310	CANNONBURG WATER DIST	-	55,759	-	-	55,759	32,536	645	19,231	6,456	58,888	(251)	(251)	(251)	3,484	(3,668)	(2,169)		
J314	BOYLE DRN WARRIN IMPRVT BD	-	31,661	-	-	31,661	18,475	365	10,020	399	3,099	3,099	3,099	3,099	5,220	111	(151)		
J317	PROVIDENCE MUN HOUSING AU	-	15,407	-	-	15,407	8,990	178	1,314	1,654	10,230	(24,712)	(24,712)	(24,712)	(6,665)	(16,652)	(1,076)		
J319	CITY OF ALEXANDRIA	-	89,598	-	-	89,598	106,722	52,282	1,037	30,902	805	85,126	4,616	4,616	10,617	(886)	(1,984)		
J324	CITY OF OAK GROVE	-	111,366	-	-	111,366	64,984	1,288	38,409	83,640	(13,807)	(13,807)	(13,807)	(13,807)	(6,438)	(20,889)	(8,337)		
J324	CENTRAL KY ED COOPERATIVE	-	7,402	-	-	7,402	26,582	11,192	222	6,615	18,213	1,696	1,696	1,696	2,981	516	(213)		
J326	CITY OF WEST BUECHEL	-	40,271	-	-	40,271	50,702	21,499	466	11,889	6,900	18,254	2,593	2,593	5,290	118	(737)		
J349	CITY OF FORT WRIGHT	-	30,136	-	-	30,136	43,711	22,817	451	11,498	37,191	1,470	1,470	1,470	4,092	(911)	(1,010)		
J405	GEORGETOWN HOUSING AUTHO	-	75,347	-	-	75,347	47,866	872	21,567	51,143	124,540	(6,764)	(6,764)	(6,764)	(3,717)	(13,163)	(5,450)		
J414	WARREN CO PLANNING COMM	-	91,183	-	-	91,183	53,207	1,055	31,448	11,478	107,588	(641)	(641)	(641)	5,447	(6,247)	(3,622)		
J417	WEBSTER CO CONSERV DIST	-	7,363	-	-	7,363	11,549	4,297	85	1,246	67	689	904	904	904	398	60		
J419	CITY OF COLD SPRING	-	33,424	-	-	33,424	15,503	387	11,528	34,768	66,186	(5,984)	(5,984)	(5,984)	(1,743)	(8,019)	(3,045)		
J424	CITY OF CROFTON	-	6,102	-	-	6,102	3,561	71	2,105	238	6,173	24	24	24	431	(500)	(222)		
J434	KY LEASING OF CITIES	-	759,031	-	-	759,031	833,630	442,907	8,781	261,785	7,857	721,330	25,578	25,578	25,578	74,421	(21,001)	(20,833)	
J458	CITY OF BRIDLEY	-	94,931	-	-	94,931	103,305	55,394	1,098	32,741	166	90,199	4,367	4,367	4,367	10,726	(1,463)	(2,259)	
J459	KY AREA RAIL COMMISSION	-	390,460	-	-	390,460	327,460	4,517	134,667	20,372	387,296	2,927	2,927	2,927	2,927	20,801	(21,010)		
J510	CITY OF CATLETTSBURG	-	54,539	-	-	54,539	18,411	31,825	631	18,810	5,422	51,808	3,463	3,463	3,463	7,116	112	(1,013)	
J514	EMERSON WARR AREA DEV	-	186,408	-	-	186,408	98,772	2,156	64,294	71,420	165,629	(10,251)	(10,251)	(10,251)	2,235	(4,161)	(10,564)		
J519	NORTHERN KY COOP ED SER	-	169,178	-	-	169,													

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		Liability Experience	Assumption Changes	Investment Experience	Change in Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter		
K011	CITY OF DANVILLE	-	424,777	-	-	98,133	522,910	347,864	4,934	145,503	4,344	403,525	25,094	25,094	25,094	15,547	(990)	(8,446)	
K012	AUGUSTA BO OF ED	-	34,268	-	-	34,268	19,996	19,996	396	11,819	32,054	64,265	(5,457)	(5,457)	(5,457)	(1,832)	(7,545)	(2,919)	
K013	JACKSON CITY SCHOOLS	-	85,923	-	-	85,923	6,706	95,409	32,139	1,034	20,827	7,900	2,857	2,857	2,857	8,049	(2,857)	(2,560)	
K014	CLDENPORT INDEPENDENT SC	-	81,346	-	-	81,346	47,467	941	28,056	58,422	134,886	(6,619)	(6,619)	(6,619)	(4,170)	(14,582)	(5,930)		
K015	BELLITT CO PUBLIC LIBRARY	-	228,961	-	-	228,961	113,317	341,299	133,427	2,647	78,808	2,121	217,690	24,962	24,962	40,279	(6,069)	(1,322)	
K016	CITY OF MORGANTOWN	-	112,643	-	-	112,643	65,729	1,303	38,850	114,936	8,554	138	338	338	338	7,884	(6,565)	(4,228)	
K017	GEORGE COOK PUBLIC LIBRAR	-	23,882	-	-	23,882	139,772	303,295	6,013	179,346	370,582	82,008	(76,467)	(6,467)	(6,467)	3,780	(18,300)	(21,460)	
K018	CITY OF MURFREY	-	519,172	-	-	519,172	13,487	13,935	276	1,237	228	22,676	2,185	2,185	2,185	3,784	715	(943)	
K019	CITY OF NEWPORT	-	130,205	-	-	130,205	117,151	75,977	1,506	40,907	1,363	131,315	3,316	3,316	3,316	12,038	(4,752)	(5,886)	
K020	CARLEBUR CO BO OF ED	-	306,298	-	-	306,298	306,298	178,730	3,541	105,640	23,189	111,102	935	935	935	21,452	(17,839)	(11,222)	
K021	CANTER CO MEN ARMBL DIST	-	56,919	-	-	56,919	113,211	69,998	32,213	658	19,611	569	54,271	3,349	3,349	3,349	7,162	(147)	(1,136)
K022	CASBY CO AMBULANCE SERV	-	458,513	-	-	458,513	102,855	102,855	713	21,843	8,454	66,098	342,807	(61,336)	(61,336)	4,184	(27,669)	(42,893)	
K023	CLARK CO LIBRARY ID	-	113,728	-	-	113,728	66,362	1,316	39,224	2,104	109,206	1,538	1,538	1,538	9,156	(5,446)	(3,811)		
K024	CITY OF MANDERHESTER	-	145,981	-	-	145,981	174,663	82,614	1,638	48,833	1,415	134,497	8,321	8,321	8,321	17,805	(976)	(2,828)	
K027	CLINTON CO PUBLIC LIBRARY	-	8,404	-	-	8,404	4,904	4,904	97	2,898	294	8,193	91	91	91	654	(425)	(299)	
K028	CITY OF MARION	-	131,541	-	-	131,541	24,016	155,558	79,797	1,529	45,368	1,311	124,678	6,564	6,564	6,564	15,136	(15,133)	(2,877)
K029	CITY OF BURKESVILLE	-	84,424	-	-	84,424	94,607	49,263	977	29,117	870	80,226	3,197	3,197	3,197	4,892	(1,985)	(2,215)	
K030	OWENSBORO BO OF ED	-	105,618	-	-	105,618	615,398	12,201	383,738	17,144	1,523,861	(14,057)	(14,057)	(14,057)	58,587	(78,658)	(49,861)		
K032	ELLIOTT CO AMB SERVICE	-	5,510	-	-	5,510	9,547	49,263	64	1,900	24,149	29,328	4,464	4,464	4,464	8,055	(4,095)	(4,781)	
K033	ESTEL CO BO OF EDUCATION	-	450,619	-	-	450,619	208,151	518	158,485	1,672	403,004	464	464	464	25,284	(23,709)	(15,919)		
K034	LEWIS & CLAY CO GOVT	-	11,046,859	-	-	11,046,859	6,446,015	127,798	3,809,992	1,483,399	11,897,174	(88,447)	(88,447)	(88,447)	651,518	(762,511)	(64,281)		
K035	LOOKING VALLEY COB ACTION	-	279,355	-	-	279,355	362,897	1,320	96,282	3,941	266,250	4,117	4,117	4,117	22,817	(13,021)	(9,252)		
K038	FLOYD CO SCHOOLS	-	1,174,795	-	-	1,174,795	692,511	13,921	405,179	296,964	1,401,240	(35,690)	(35,690)	(35,690)	41,003	(397,602)	(54,383)		
K038	FULTON CITY SCHOOLS	-	85,158	-	-	85,158	49,931	985	29,371	24,627	104,674	(3,172)	(3,172)	(3,172)	2,532	(8,383)	(4,146)		
K039	GALLATIN CO PUBLIC LIB	-	47,265	-	-	47,265	14,742	292	1,874	1,702	17	117	117	117	1,830	(1,432)	(514)		
K040	GARRARD CO BO OF ED	-	439,057	-	-	439,057	256,196	5,079	151,428	107,991	519,794	(12,603)	(12,603)	(12,603)	16,866	(39,441)	(20,254)		
K041	CITY OF HELLAMSTOWN	-	242,574	-	-	242,574	141,694	2,857	83,097	102,511	213,444	(555)	(555)	(555)	15,760	(15,427)	(2,739)		
K042	GRAVES CO BO OF ED	-	863,738	-	-	863,738	504,005	9,992	299,890	16,939	828,814	11,784	11,784	11,784	69,641	(41,179)	(28,909)		
K043	CITY OF LEITCHFIELD	-	201,733	-	-	201,733	216,228	117,714	2,134	69,576	2,046	191,670	9,738	9,738	9,738	21,251	(2,448)	(6,463)	
K044	CITY OF GREENBURG	-	101,031	-	-	101,031	49,661	60,121	1,192	31,515	97,496	868	868	868	4,908	(4,908)	(973)		
K045	GREENUP CO BO OF ED	-	590,385	-	-	590,385	439,365	343,915	6,818	20,272	42,759	996,767	2,151	2,151	2,151	41,630	(13,976)	(21,488)	
K046	CITY OF HANCOCKVILLE	-	47,015	-	-	47,015	548	27,484	544	18,215	70,071	(4,071)	(4,071)	(4,071)	(932)	(6,343)	(6,261)		
K047	HARDEN CO BO OF ED	-	2,730,257	-	-	2,730,257	1,616,488	32,048	955,444	173,992	2,736,972	15,391	15,391	15,391	200,954	(154,432)	(99,418)		
K048	HARLAN INDEPENDENT SCHOOL	-	88,768	-	-	88,768	32,181	1,038	30,965	59,837	143,616	(6,649)	(6,649)	(6,649)	(6,649)	(6,649)	(6,649)		
K049	CITY OF CANTONIA	-	192,861	-	-	192,861	209,092	112,538	2,231	66,517	2,033	183,289	6,031	6,031	6,031	18,990	(5,803)	(5,438)	
K050	CAVERNA INDEPENDENT SCH	-	146,109	-	-	146,109	146,109	82,758	1,621	48,123	14,076	145,776	(227)	(227)	(227)	1,558	(8,883)	(5,328)	
K052	HENRY CO BO OF EDUCATION	-	391,893	-	-	391,893	228,675	4,834	135,161	7,894	376,284	6,007	6,007	6,007	31,538	(18,723)	(11,128)		
K055	JACKSON CO CONSERV DIST	-	461	-	-	461	269	5	159	21,999	21,812	(4,032)	(4,032)	(4,032)	(4,001)	(4,051)	(1,233)		
K057	RESERVE CO PUBLIC LIBRA	-	239,277	-	-	239,277	104,930	2,080	63,020	17,004	1,774	168,984	12,212	12,212	12,212	6,427	1,181	(3,301)	
K058	JOHNSON BO OF ED	-	619,649	-	-	619,649	361,575	7,169	213,713	188,030	(20,976)	(20,976)	(20,976)	20,511	(158,802)	(29,539)			
K060	LAP COM ACTION CONCISE	-	1,182,152	-	-	1,182,152	689,904	18,076	407,717	395,005	1,596,702	(54,166)	(54,166)	(54,166)	20,539	(124,466)	(69,565)		
K061	BARBOURVILLE CITY SCHOOLS	-	87,772	-	-	87,772	48,299	958	28,547	42,372	120,176	(6,564)	(6,564)	(6,564)	(1,019)	(11,621)	(5,079)		
K062	LARUE CO BO OF EDUCATION	-	423,270	-	-	423,270	246,985	4,897	145,983	22,847	419,512	3,179	3,179	3,179	31,532	(22,788)	(14,943)		
K063	LONDON UTILITY COMM	-	204,949	-	-	204,949	119,591	2,371	70,886	27,790	220,418	(1,692)	(1,692)	(1,692)	12,037	(14,248)	(8,201)		
K064	CITY OF LOUISIA	-	72,581	-	-	72,581	42,352	840	20,033	759	68,884	1,882	1,882	1,882	6,744	(2,570)	(2,162)		
K066	CITY OF BRAYTAVILLE	-	901,144	-	-	901,144	378,292	52,000	1,041	21,000	85,481	1,979	1,979	1,979	8,018	(3,550)	(2,791)		
K066	LESLIE CO PUBLIC LIBRARY	-	34,856	-	-	34,856	26,404	20,339	401	10,202	40,879	(928)	(928)	(928)	1,467	(1,062)	(1,588)		
K067	LEITCHER CO BO OF ED	-	655,874	-	-	655,874	392,713	7,588	228,207	12,706	826,111	8,978	8,978	8,978	8,878	19,611	(11,840)	(21,841)	
K068	LEWIS CO BO OF ED	-	378,943	-	-	378,943	221,119	4,184	130,695	71,566	427,764	(6,939)	(6,939)	(6,939)	18,444	(15,416)	(16,304)		
K069	LINCOLN CO PUBLIC LIBRARY	-	76,796	-	-	76,796	119,393	353	1,338	172	26,650	1,256	1,256	1,256	3,051	(888)	(690)		
K070	LINCOLN CO CONSERV DIST	-	1,532	-	-	1,532	3,228	64	1,908	374	1,124	(12)	(12)	(12)	358	(382)	(211)		
K071	CITY OF RUSSELLVILLE	-	278,275	-	-	278,275	157,710	11,227	81,216	19,554	271,667	997	997	997	19,101	(16,371)	(8,861)		
K072	LYON CO BO OF EDUCATION	-	176,274	-	-	176,274	102,858	2,039	69,796	87,562	2,687	2,687	2,687	14,495	(8,122)	(6,344)			
K073	PADUCAH BOARD OF ED	-	700,134	-	-	700,134	408,539	8,100	241,472	1,762	745,873	(4,246)	(4,246)	(4,246)	42,472	(47,323)	(27,612)		
K074	MACARTHY CO WATER DIST	-	161,317	-	-	161,317	94,131	1,866	55,637	1,654	133,288	6,604	6,604	6,604	17,460	(1,298)	(4,482)		
K075	CITY OF CALHOUN	-	37,883	-	-	37,883	16,153	320	9,548	52,763	78,784	(4,821)	(4,821)	(4,821)	(7,827)	(11,156)	(3,874)		
K077	MADISON CO LIBRARY	-	904	-	-	904	784	4,612	91	7,705	9,687	(251)	(251)	(251)	278	(755)	(572)		
K078	CITY OF ELLIOTT	-	189,989	-	-	189,989	110,862	2,198	65,526	2,812	201,398	(1,011)	(1,011)	(1,011)	11,715	(12,653)	(7,436)		
K079	CITY OF BENTON	-	217,480	-	-	217,480	228,576	126,503	2,156	75,008	2,278	296,705	5,437	5,437	5,437	20,095	(7,994)	(5,546)	

Board Meeting- May 16, 2019 - Audit Committee Report- Kristin Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

**DRAFT**

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Outflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,											
		Change in Preparation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Total Deferred Outflow of Resources	Change in Preparation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Total Deferred Inflow of Resources	2019			2020			2021			2022			2023			Thereafter
		Liability Experience	Assumption Changes	Investment Experience		Liability Experience	Assumption Changes	Investment Experience		2019	2020	2021	2022	2023	Thereafter										
K115	CITY OF SPRINGFIELD	-	87,874	-	6,781	94,655	51,276	1,017	30,307	915	83,535	2,632	2,632	2,632	8,518	12,759	(2,532)	12,512							
K116	WARNE CO BO OF ED	-	631,982	-	5,212	637,194	368,771	7,311	217,966	6,692	650,740	10,687	10,687	10,687	53,020	128,071	(20,515)	152,535							
K117	WEBSTER CO PUBLIC LIBRARY	-	22,287	-	2,207	26,494	12,500	268	2,768	355	22,639	1,057	1,057	1,057	3,260	(860)	(554)								
K118	WHITLEY CO BO OF ED	-	887,388	-	-	887,388	517,793	10,266	306,048	51,004	885,111	5,762	5,762	5,762	65,200	(48,453)	(13,977)								
K119	WOLFE COUNTY LIBRARY	-	9,558	-	4,365	13,923	5,576	151	2,096	90	9,673	881	881	881	1,575	347	(79)								
K120	CITY OF VERMILION	-	321,787	-	28,543	350,330	187,768	3,223	116,982	3,338	350,811	10,341	10,341	10,341	31,895	(9,405)	(8,991)								
K137	NY MAGISTRATES/COMM ASSOC	-	24,379	-	4,757	29,136	14,109	280	839	244	22,972	1,272	1,272	1,272	2,892	(213)	(578)								
K141	GRANT CO PLANNING COMM	-	7,216	-	2,216	9,432	4,211	83	2,489	738	7,521	180	180	180	469	(427)	(275)								
K181	WESTERN TRAVELERS/RECTORYLLE	-	25,587	-	28,956	54,543	14,933	296	8,235	11,297	35,349	(1,689)	(1,689)	(1,689)	25	(3,233)	(1,465)								
K207	GREEN RIVER EDUC ASSOC	-	23,853	-	23,853	33,919	276	6,227	84,915	106,417	(15,448)	(15,448)	(15,448)	(13,850)	(16,873)	(5,515)									
K219	NORTHERN KY WATER SER DIS	-	1,107,288	-	1,107,288	446,120	12,810	381,897	150,560	1,191,387	(9,220)	(9,220)	(9,220)	44,951	(772,648)	(44,314)									
K256	JEFFERSON TOWN FIRE DIST	-	7,251	-	5,730	12,981	4,231	84	2,501	61	6,877	1,196	1,196	1,196	1,662	749	81								
K314	KY LEGAL AID	-	231,469	-	126	231,469	135,066	2,678	79,832	41,742	209,318	(8,666)	(8,666)	(8,666)	13,639	(18,042)	(8,848)								
K315	MT WASHINGTON FIRE DIST	-	8,113	-	126	8,239	4,784	84	2,788	85	7,713	149	149	149	692	(606)	(666)								
K319	CITY OF SILVER GROVE	-	13,042	-	1,015	14,057	7,610	151	4,498	135	12,994	392	392	392	2,366	(468)	(773)								
K327	KY COUNCIL OF AGES	-	2,907	-	7,907	4,614	91	3,727	18,724	26,606	(13,700)	(13,700)	(13,700)	(8,460)	(1,808)	(1,501)									
K356	ST MATTHEWS FIRE DIST.	-	9,620	-	2,279	11,899	5,613	111	3,318	96	9,138	579	579	579	1,224	(12)	(188)								
K414	CITY OF SMITH GROVE	-	4,949	-	4,949	2,663	47	1,357	4,568	8,575	(792)	(792)	(792)	(21)	(128)	(588)									
K418	ALEXANDRIA FIRE DISTRICT	-	18,084	-	71,612	89,536	10,552	209	9,237	16,998	13,803	13,803	13,803	15,015	(12,652)	3,448									
K459	CITY OF LEXINGTON	-	5,905	-	987	6,892	3,209	86	5,524	199	199	199	199	574	(148)	(151)									
K519	CITY OF MELBOURNE	-	4,720	-	86	4,756	2,754	55	1,628	50	4,487	79	79	79	395	(211)	(554)								
K559	CITY OF TAYLOR MLL	-	75,887	-	4,388	80,305	44,165	876	76,104	792	71,937	2,994	2,994	2,994	7,064	(2,620)	(2,246)								
K614	WARREN CO PUBLIC LIBRARY	-	171,795	-	364	172,159	100,218	1,987	93,235	1,821	183,261	2,704	2,704	2,704	14,208	(7,838)	(1,550)								
K619	CAMPBELL CO DONS DISPATCH	-	196,485	-	56,878	253,363	114,652	2,273	67,767	1,932	186,624	13,782	13,782	13,782	29,943	1,707	(3,257)								
K659	CITY OF EGG HARBOR	-	124,683	-	70,463	195,146	66,918	1,327	35,523	1,037	108,623	15,099	15,099	15,099	22,781	6,005	258								
K719	CENTRAL CAMPBELL CO FIRE	-	4,340	-	15	4,355	2,533	50	1,497	68	4,136	69	69	69	360	(197)	(142)								
K759	LAKEVIEW FOREST VIEW'S POL	-	7,524	-	7,524	4,391	87	2,055	845	858	488	488	488	488	(509)	(277)									
K856	HIGHVIEW FIRE DISTRICT	-	7,595	-	1,430	9,025	4,432	88	2,620	77	7,217	387	387	387	896	(79)	(169)								
K869	CITY OF FORT MITCHELL	-	76,333	-	76,333	44,541	883	26,327	86,332	158,283	(15,013)	(15,013)	(15,013)	(9,900)	(19,646)	(7,350)									
K869	HOUSTON AUTH OF COVINGTON	-	166,012	-	166,012	96,870	1,921	17,524	249,574	405,179	(44,779)	(44,779)	(44,779)	(13,059)	(54,248)	(19,443)									
L002	ALLEN CO CONSERVATION DIS	-	4,305	-	10,512	14,817	2,512	50	1,485	17	4,064	2,060	2,060	2,060	2,348	1,791	454								
L003	ANDERSON PUBLIC LIBRARY	-	448,005	-	18,844	466,849	25,713	510	10,198	837	434,838	4,562	4,562	4,562	7,214	1,551	(880)								
L004	CITY OF BARLOW	-	13,511	-	13,511	7,896	157	4,467	18,051	30,773	(1,373)	(1,373)	(1,373)	(2,246)	(1,996)	(1,477)									
L005	CITY OF GLASSBORO	-	448,794	-	22,527	471,321	260,711	1,500	154,965	4,482	151,609	11,019	11,019	11,019	40,389	(16,369)	(13,474)								
L006	BATH CO WATER DISTRICT	-	54,667	-	4,807	60,474	31,899	632	18,854	565	51,960	1,937	1,937	1,937	5,599	(1,438)	(894)								
L007	BELL CO COURT CLERK	-	85,861	-	493	86,354	20,465	409	11,203	362	31,649	1,486	1,486	1,486	3,056	(887)	(894)								
L008	BOONE CO BO OF ED	-	3,709,568	-	3,709,568	2,164,819	42,919	1,778,541	323,219	3,810,498	3,227	3,227	3,227	25,836	(224,049)	(138,150)									
L009	CITY OF PARIS	-	569,379	-	155,963	593,379	332,241	1,587	196,375	77,396	612,599	(4,746)	(4,746)	(4,746)	33,404	(39,620)	(22,796)								
L010	TWO AREA DEVELOPMENT DIST	-	160,636	-	11,963	172,600	96,651	1,956	51,227	17,040	31,907	31,907	31,907	44,462	21,084	3,141									
L011	DANVILLE BOYLE CO REC	-	24,910	-	16,386	41,296	14,535	288	8,991	220	23,614	3,484	3,484	3,484	5,153	1,969	107								
L012	BRADKIN COUNTY PUBLIC LIB	-	17,102	-	402	17,504	9,979	198	5,989	180	16,255	339	339	339	1,484	(710)	(651)								
L013	BREATHITT CO PUBLIC LIB	-	22,782	-	-	22,782	13,294	264	7,858	7,064	28,480	(938)	(938)	(938)	588	(2,333)	(1,138)								
L014	BROWNIDGE CO CLERK CFT	-	45,870	-	41,870	24,432	484	14,441	10,980	50,337	(1,347)	(1,347)	(1,347)	1,458	(3,909)	(1,575)									
L015	CITY OF MT WASHINGTON	-	280,736	-	82,143	362,879	163,814	3,248	96,824	2,759	266,645	19,857	19,857	19,857	38,662	2,665	(4,603)								
L016	BUTLER CO AMBULANCE SVC	-	74,882	-	39,709	114,591	43,695	866	26,826	71,075	158,283	(8,666)	(8,666)	8,666	13,881	4,056	(220)								
L018	BRUNSWICK PUBLIC SCHOOLS	-	493,074	-	133,779	626,853	287,682	5,704	170,038	4,999	468,313	30,996	30,996	30,996	64,000	707	(9,244)								
L021	CITY OF CARROLLTON	-	181,472	-	4,176	185,648	105,892	2,099	62,589	1,914	172,494	8,676	8,676	8,676	15,771	(7,555)	(5,746)								
L022	NORTHEAST KY CAS	-	341,254	-	8,895	350,149	199,127	3,948	117,698	3,098	324,860	6,000	6,000	6,000	29,778	(14,041)	(10,241)								
L023	CITY OF LIBERTY	-	110,639	-	9,617	120,256	64,540	1,380	38,159	1,148	105,147	3,522	3,522	3,522	10,931	(3,287)	(3,102)								
L024	HONOLULEU CHRIST LAGRARY	-	35,013	-	8,215	43,228	20,956	415	12,388	360	34,117	2,091	2,091	2,091	4,497	(1,515)	(724)								
L025	CITY OF WINCHESTER	-	304,398	-	130,398	434,796	177,621	3,521	104,985	35,823	134,883	(1,483)	(1,483)	(1,483)	20,115	(11,871)	(11,871)								
L026	DAVIE BOONE COMM AGENCY	-	454,448	-	148,448	382,294	5,260	156,895	4,465	183,005	32,267	32,267	32,267	42,822	4,467	(7,994)									
L027	CITY OF ALBANY	-	170,341	-	114,134	284,475	99,397	1,971	58,750	17,156	177,274	(284)	(284)	(284)	11,126	(10,723)	(6,481)								
L028	CITIZENSHIP CO WAR DIS	-	67,560	-	67,560	39,422	782	21,301	3,124	66,629	582														

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System  
DRAFT

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Outflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					Thereafter
		Liability Experience	Assumption Changes	Investment Experience	Change in Preparation & Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Preparation & Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
L078	MARION FREE PUBLIC LIBRAR	41,104	-	-	7,316	48,420	23,985	476	1,177	416	39,054	2,016	2,016	2,016	4,769	(508)	(941)
L079	MARSHALL CO SOL & WATER	4,021	-	-	4,021	2,346	47	1,387	163	3,943	39	39	39	39	308	(207)	(140)
L080	MARTIN CO CONSERV DIST	2,272	-	-	2,272	1,910	28	1,129	337	3,414	(7)	(7)	(7)	(7)	213	(207)	(152)
L082	MEADE CO BO OF ED	888,038	-	-	888,038	518,184	10,273	306,279	102,244	1,026,980	(20,892)	(20,892)	(20,892)	(20,892)	38,593	(75,267)	(39,592)
L083	MENFEE CO PUBLIC LIBRARY	8,471	-	-	8,471	4,186	83	2,074	67	8,831	266	266	266	266	85	(85)	(161)
L084	MURKIN INDEPENDENT SCH	50,025	-	-	30,023	12,078	52,549	1,042	31,639	1,602	8,012	8,012	8,012	8,012	14,044	2,474	(68)
L085	METCALFE CO PUBLIC LIB	21,020	-	-	6,662	27,682	12,266	241	2,250	205	19,964	1,584	1,584	1,584	2,992	292	(116)
L086	CITY OF TEMPLEVILLE	112,419	-	-	52,964	165,383	62,098	1,305	18,773	1,950	106,722	11,751	11,751	11,751	19,392	4,814	(70)
L087	MONTGOMERY CO SAN DIST #2	8,234	-	-	8,234	4,804	243	4,431	243	7,959	120	120	120	120	671	(885)	(273)
L088	MORGAN COUNTY LIBRARY	16,825	-	-	16,825	9,818	595	1,903	163	16,167	186	186	186	186	1,311	(464)	(577)
L090	CITY OF NEW HAVEN	15,063	-	-	1,976	17,039	8,789	174	5,195	154	14,312	605	605	605	1,544	(1,191)	(184)
L091	NICKOLA COUNTY LIBRARY	41,628	-	-	60,424	32,564	10,354	211	4,664	1,841	47,402	8,613	8,613	8,613	9,797	2,015	1,749
L092	OHIO CO WATER DIST	121,146	-	-	45,729	166,875	70,600	1,401	41,782	1,163	115,036	10,515	10,515	10,515	18,830	3,066	(1,405)
L093	LAGRANGE UTILITY COMM	70,820	-	-	11,041	81,861	41,208	817	24,954	1,296	67,051	3,174	3,174	3,174	7,004	(1,162)	(1,730)
L096	PENELTON COUNTY WATER	45,363	-	-	478	45,841	26,470	125	15,645	480	41,320	786	786	786	1,825	(1,992)	(1,466)
L099	POWELLVILLE CITY WATER	33,467	-	-	33,467	19,334	389	11,605	420	29,254	(227)	(227)	(227)	(227)	2,026	(2,289)	(1,313)
L100	SCIENCE HILL BO OF ED	77,023	-	-	88,461	45,204	394	28,772	705	3,329	3,329	3,329	3,329	8,439	(11,525)	(1,841)	
L102	CITY OF MOUNT VERNON	178,171	-	-	17,162	195,333	103,965	2,061	61,450	1,844	189,320	5,982	5,982	5,982	17,917	(4,952)	(4,902)
L103	MORRISDALE UTILITY PLANT #2	258,996	-	-	55,050	314,046	151,138	2,996	80,328	2,600	346,650	14,388	14,388	14,388	21,726	(1,520)	(5,423)
L104	LAKE CUMBERLAND ADD	390,846	-	-	148,075	390,846	228,065	4,522	134,800	81,465	448,822	(8,602)	(8,602)	(8,602)	17,379	(21,314)	(17,248)
L105	GEORGETOWNSWISCONSIN PARKS	119,119	-	-	14,825	124,944	67,185	1,154	39,711	1,182	109,610	4,546	4,546	4,546	12,257	(12,522)	(2,686)
L106	TRIPLE E PLANNING & ZONING	15,527	-	-	15,527	20,298	394	226	6,175	158	15,670	1,670	1,670	1,670	2,078	470	(254)
L107	CITY OF FRANKLIN	31,667	-	-	439	31,667	181,862	3,606	107,492	43,564	136,524	(2,819)	(2,819)	(2,819)	18,058	(21,913)	(12,546)
L108	SPRINGFIELD FIRE DIST	4,976	-	-	4,976	4,215	2,995	89	1,475	456	4,946	148	148	148	485	(114)	(13)
L109	CAMPBELLVILLE CITY SCHOOL	21,474	-	-	31,500	242,974	123,398	2,446	72,295	2,160	200,940	9,208	9,208	9,208	23,373	(1,775)	(5,187)
L110	CITY OF ELKTON	79,835	-	-	46,870	123,865	45,900	912	27,183	74,831	49,704	5,704	5,704	5,704	14,983	(4,868)	(56)
L111	HAMBLE AUTH OF CADZ	14,946	-	-	14,946	8,721	173	1,175	1,555	30,502	44,551	5,500	(5,500)	(5,500)	(4,498)	(6,493)	(2,206)
L112	CITY OF BEDFORD	12,747	-	-	11,528	26,261	7,438	147	4,397	12,681	99	2,758	2,758	2,758	3,612	1,971	446
L113	UNION CO PLANNING COMM	15,598	-	-	417	16,015	9,102	180	5,380	165	14,827	318	318	318	1,368	(618)	(490)
L114	WARREN COUNTY BO OF ED	247,843	-	-	174,546	242,389	142,220	28,201	860,797	25,401	216,912	70,445	70,445	70,445	231,742	(79,129)	(70,476)
L115	WASHINGTON CO SCHOOLS	350,337	-	-	12,615	322,922	181,086	3,509	107,031	3,300	294,609	7,150	7,150	7,150	27,907	(11,847)	(9,515)
L118	CORBIN BO OF ED	436,110	-	-	-	436,110	254,477	5,045	150,412	5,138	415,072	6,594	6,594	6,594	15,807	(20,149)	(14,404)
L119	CITY OF CAMPTON	57,800	-	-	57,800	37,800	31,745	609	16,214	19,945	70,208	(2,058)	(2,058)	(2,058)	1,415	(1,907)	(1,379)
L120	FALLS SPRINGS ARTS	71,343	-	-	9,522	80,865	41,630	825	24,406	732	67,793	2,897	2,897	2,897	7,476	(1,482)	(1,813)
L141	GORDON WATER DISTRICT	20,088	-	-	5,004	25,092	11,712	232	4,038	300	24,810	1,256	1,256	1,256	2,602	11	(179)
L156	CITY OF LINDON	29,346	-	-	15,372	44,718	17,124	339	10,121	200	37,864	3,360	3,360	3,360	3,326	1,554	(97)
L159	ELEMERE FIRE PROTECTION	5,776	-	-	5,776	3,171	87	1,092	2,683	813	(444)	(444)	(444)	(444)	(137)	(98)	(84)
L256	CITY OF HURTSBOURNE	18,775	-	-	18,775	10,956	217	1,676	1,588	328	228	228	228	228	228	(485)	(637)
L368	EASTWOOD FIRE PROT DIST	5,471	-	-	763	6,239	3,093	63	1,887	56	5,199	230	230	230	596	(107)	(137)
L486	HARRODS CREEK FIRE DIST	511	-	-	2,018	2,529	208	6	176	880	990	990	990	990	424	358	87
L658	FERN CREEK FIRE PROT DIST	8,581	-	-	628	9,209	5,007	99	2,960	90	8,156	250	250	250	825	(277)	(248)
L756	PLEASURE RIDGE PARK FIRE	381,986	-	-	63	382,049	17,614	949	10,413	11,447	393,513	(1,656)	(1,656)	(1,656)	766	(3,008)	(4,250)
L859	NORTHERN NV COMM CTRL CORP	173,909	-	-	-	173,909	101,478	2,012	59,880	32,437	195,907	(1,108)	(1,108)	(1,108)	8,541	(13,759)	(7,659)
M001	COLLIERMADRID UTILITIES	124,397	-	-	124,397	78,423	1,055	46,353	10,701	137,022	311	311	311	311	5,114	(7,036)	(4,654)
M003	LAWNS-ANDERSON PLAN COMM	2,245	-	-	1,012	3,257	1,310	26	774	226	2,112	226	226	226	376	88	(17)
M005	GLASGOW WATER COMPANY	395,568	-	-	92	395,660	178,304	1,131	102,388	3,242	200,469	4,206	4,206	4,206	25,174	(14,033)	(10,679)
M006	GATEWAY AREA DISTRICT	84,034	-	-	84,034	49,935	972	2,803	23,966	1,033	82,258	(2,935)	(2,935)	(2,935)	2,064	(8,079)	(4,613)
M007	MIDDLEBORO CITY SCHOOL	212,201	-	-	5,060	217,261	123,822	2,455	73,187	2,238	205,702	4,214	4,214	4,214	14,248	(8,802)	(6,708)
M008	WALTON MERRILL BO OF ED	292,370	-	-	292,370	170,602	3,382	100,817	38,098	113,119	(2,198)	(2,198)	(2,198)	(2,198)	17,187	(201,138)	(114,815)
M009	PARRIS BOURBON CITY SCHOOL	46,051	-	-	46,051	26,871	533	15,881	1,280	44,367	557	557	557	557	1,641	(2,246)	(1,563)
M010	BOYLE CO BO OF ED	796,036	-	-	23,184	819,220	464,500	3,209	274,548	21,688	769,945	9,713	9,713	9,713	43,035	(39,099)	(26,866)
M011	BOYLE COUNTY BO OF EDUC	410,271	-	-	12,646	422,917	239,400	4,746	141,500	4,266	389,912	12,479	12,479	12,479	39,900	(12,496)	(11,674)
M012	EAST PENDELTON WATER DIST	45,334	-	-	40,115	2,219	23,488	464	11,031	18,227	1,011	1,011	1,011	1,011	3,700	(1,449)	(1,821)
M013	BREATHITT SOL CONSERV	684	-	-	2,988	42,151	21,408	296	884	11,808	12,451	(2,218)	(2,218)	(2,218)	(1,272)	(2,214)	(699)
M014	CITY OF HARRISBURG	45,334	-	-	32,541	26,453	524	16,636	462	43,075	2,060	2,060	2,060	5,097	(773)	(1,086)	
M015	BULLITT CO FISCAL COURT	720,579	-	-	720,579	420,489	1,836	248,323	182,502	899,830	(51,957)	(51,957)	(51,957)	(51,957)	26,130	(86,046)	(33,622)
M017	CITY OF FREDONIA	4,209	-	-	4,209	2,456	49	1,452	13,333	17,310	(2,448)	(2,448)	(2,448)	(2,448)	(2,700)	(890)	(90)
M018	CALLAWAY CO PUBLIC LIBRAR	45,047	-	-	45,047	28,286	521	11,536	17,442	59,765	(5,512)	(5,512)	(5,512)	(5,512)	905	(2,246)	(2,443)
M019	CAMPBELL CO COURTHOUSE	9,106	-	-	9,106	5,313	105	1,311	1,05	9,198	37	37	37	37	647	(1,271)	(531)
M020	CITY OF BARBERSVILLE	57,224	-	-	62,208	75,222	33,991	662	19,776	564	54,553	3,963	3,963	3,963	7,796	447	(863)
M021	CARROLL CO WATER DISTRICT	63,727	-	-	16,818	80,545	37,186	737	27,979	631	60,533	4,181	4,181	4,181	8,449	265	(1,143)
M022	CITY OF OLIVE HILL	132,170	-	-	16,106	148,276	77,123	1,629	43,585	1,359	125,596	5,076	5,076	5,076	13,930	(3,055)	(3,445)
M023	E CARNEY CO WATER DISTRICT	35,143	-	-	35,143	20,507	407	12,121	37,899	3,980	37,024	(144)	(144)	(144)	2,240	(2,297)	(1,562)
M024	CHRISTIAN CO BO OF ED	1,760,779	-	-	1,760,779	1,027,442	28,370	607,282	265,185	1,920,279	(19,526)	(19,526)	(19,526)	(19,526)	98,419	(127,380)	(75,953)
M025	WINCHESTER MUNICIPAL UTIL	439,461	-	-	22,066	468,766	256,432	5,084	155,627	4,385	417,668	12,279	12,279	12,279	18,716	(14,844)	(12,830)
M028	CLAY COUNTY #11 BOARD	29,020	-	-	29,020	16,933	336	10,009	20,769	53,952	(4,533)	(4,533)	(4,533)	(4,533)	(2,589)	(6,300)	(2,445)
M027	HOURSING AUTH OF ALBANY	22,066	-	-	22,066	12,876	255	7,610	1,281	22,022	141	141	141	141	1,619	(1,232)	(794)
M029	CUMBERLAND CO FISCAL CT	141,775	-	-	141,775	83,895	1,663	49,587	49,587	153,650	(1,000)</						



Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

**DRAFT**

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
		Liability Experience	Assumption Changes	Investment Experience	Total Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Liability Experience	Assumption Changes	Investment Experience	Total Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	2019	2020	2021	2022	2023	Thereafter		
																(1)	(2)
N072	LYON CO AMBULANCE SERVICE	-	80,559	-	80,559	47,008	932	27,784	2,117	77,841	998	998	998	6,394	(3,942)	(2,728)	
N075	CITY OF ISLAND	-	15,247	-	15,247	8,897	176	5,259	7,317	21,649	(1,117)	(1,117)	(1,117)	(96)	(2,048)	(907)	
N076	MADISON CO EMS	-	12,705	-	12,705	7,444	147	4,382	6,232	20,215	(1,243)	(1,243)	(1,243)	(461)	(2,146)	(878)	
N077	MADOFF CO WATER DIST	-	43,246	-	43,246	25,235	500	14,915	1,507	42,157	466	466	466	3,362	(2,185)	(1,484)	
N078	CENTRAL KY COMM ACTION	-	763,226	-	763,226	403,343	8,153	242,228	7,446	688,244	18,822	18,822	18,822	63,327	(24,430)	(10,777)	
N079	BENTON ELECTRIC SYSTEM	-	106,426	-	106,426	63,852	1,265	37,340	1,153	104,611	2,281	2,281	2,281	9,811	(4,451)	(4,277)	
N080	MARTIN CO WATER DISTRICT	-	84,960	-	84,960	49,575	981	29,392	17,507	97,367	(8,832)	(8,832)	(8,832)	3,859	(7,035)	(3,737)	
N081	BUFFALO TRACE MSW DIST	-	194,570	-	194,570	113,535	2,251	67,106	30,106	212,988	(6,095)	(6,095)	(6,095)	10,724	(14,228)	(7,894)	
N082	MEADE CO WATER DISTRICT	-	58,805	-	58,805	34,314	680	20,282	10,555	65,833	(973)	(973)	(973)	2,966	(4,574)	(2,499)	
N084	MERCER CO PUBLIC LIBRARY	-	52,798	-	52,798	30,809	611	18,210	18,479	54,420	(1,731)	(1,731)	(1,731)	964	(8,003)	(2,752)	
N085	METCALFE CO CONSERV DIST	-	1,049	-	1,049	5,009	2,946	58	1,741	1,224	5,969	(144)	(144)	(144)	194	(453)	(232)
N087	CITY OF MET ESTERLING	-	154,394	-	154,394	79,697	1,568	46,157	1,378	74,611	741	741	741	16,608	(8,071)	(2,897)	
N088	MORGAN CO AMBULANCE SERV	-	47,476	-	47,476	27,703	549	16,374	1,644	61,110	(2,289)	(2,289)	(2,289)	891	(5,193)	(2,467)	
N089	MUHLBERG CO WATER DIST	-	97,243	-	97,243	56,743	1,121	33,538	3,660	95,066	996	996	996	7,550	(4,966)	(3,333)	
N090	BENNETT/MARLSON CO TOURS	-	20,215	-	20,215	11,796	234	8,972	8,553	27,555	(1,244)	(1,244)	(1,244)	90	(2,499)	(1,137)	
N092	CITY OF HARTFORD	-	100,554	-	100,554	63,926	1,267	37,784	14,305	117,282	(801)	(801)	(801)	6,538	(7,512)	(4,933)	
N093	CITY OF LAGRANGE	-	81,676	9,495	91,171	48,826	968	28,859	863	79,516	3,081	3,081	3,081	8,686	(2,054)	(2,211)	
N094	CITY OF OVERTON	-	12,818	-	12,818	7,480	148	4,421	19,399	31,448	(3,441)	(3,441)	(3,441)	(2,582)	(4,217)	(1,510)	
N097	RY VALLEY CO COOPERATIVE	-	20,218	-	20,218	11,956	235	7,008	27,226	56,425	(6,095)	(6,095)	(6,095)	(3,284)	(7,834)	(2,952)	
N098	PIKE CO LIBRARY DISTRICT	-	78,772	-	78,772	45,965	911	27,658	7,117	81,161	23	23	23	5,209	(4,805)	(2,651)	
N099	CITY OF SLAY CITY	-	38,763	-	38,763	22,052	10,960	21,177	1,475	17,687	1,475	1,475	1,475	2,751	33	(1,661)	
N100	CITY OF BURNSIDE	-	30,300	-	30,300	18,051	17,680	351	16,650	301	28,782	1,032	1,032	1,032	3,962	71	(586)
N103	HOUSING AUTH OF MOREHEAD	-	49,916	-	49,916	29,127	577	17,216	1,410	48,930	600	600	600	3,943	(2,460)	(1,695)	
N104	CITY OF ARBESTOWN	-	133,820	-	133,820	78,091	1,548	46,157	12,748	102,474	(2,716)	(2,716)	(2,716)	6,248	(10,911)	(6,837)	
N106	W SHELBY WATER DISTRICT	-	31,899	-	31,899	18,614	369	11,002	2,078	30,283	3,233	3,233	3,233	4,460	1,360	(204)	
N107	SMIPSON CO CONSER DIST	-	14,970	-	14,970	8,469	1,903	5,459	1,235	13,726	75	75	75	274	(1,165)	(115)	
N110	LOGAN/TOOD REG WATER COM	-	64,003	-	64,003	37,347	740	22,074	670	60,831	1,618	1,618	1,618	5,905	(3,289)	(1,502)	
N111	BRIDLEY LAKE WATER DIST	-	103,868	-	103,868	57,194	60,620	1,202	33,830	8,613	7,988	7,988	7,988	14,857	1,513	(1,339)	
N112	TRIMBLE CO WATER DIST	-	18,570	-	18,570	10,836	215	4,405	34,689	52,145	(6,227)	(6,227)	(6,227)	(4,981)	(7,350)	(2,559)	
N113	UNION CO LIBRARY BID	-	42,664	-	42,664	24,895	494	14,715	3,682	43,796	43	43	43	2,061	(2,572)	(1,389)	
N114	BOWLING GREEN MUNICIPAL UTI	-	1,770,511	-	1,770,511	1,032,911	20,478	619,544	164,985	1,628,888	(445)	(445)	(445)	181,128	(108,279)	(66,400)	
N115	WASHINGTON CO CONSER DIST	-	16,499	-	16,499	8,449	2,229	42	1,258	105	3,014	(32)	(32)	212	(215)	(144)	
N116	MONTICELLO UTILITY COMM	-	156,693	-	156,693	92,433	1,833	62,042	8,206	155,848	1,168	1,168	1,168	11,844	(8,437)	(5,314)	
N117	CITY OF ODON	-	11,092	-	11,092	6,472	128	3,825	506	10,511	930	930	930	1,673	247	(139)	
N118	CITY OF LUMBERSBURG	-	278,874	-	278,874	167,739	3,013	1,238	63,528	217,687	12,117	12,117	12,117	15,884	(2,583)	(1,803)	
N119	WOLFE CO CONSER DIST	-	5,500	-	5,500	3,209	64	1,897	58	5,228	176	176	176	544	(411)	(181)	
N120	WOODFORD CO PLANN COMM	-	38,044	-	38,044	20,449	465	12,096	405	33,948	796	796	796	1,133	(1,944)	(848)	
N009	N KY CON V RESTORS BUR	-	5,891	-	5,891	3,710	1,939	5,782	1,763	159,324	3,687	3,687	3,687	14,915	(6,956)	(5,592)	
P001	HOUSING AUTH OF COLUMBIA	-	20,396	-	20,396	11,901	236	7,034	216	19,587	393	393	393	1,790	(858)	(648)	
P002	GLASGOW ELECTRIC PLANT BLD	-	528,456	-	528,456	308,362	6,144	182,265	67,939	684,676	(1,669)	(1,669)	(1,669)	13,778	(16,029)	(20,838)	
P003	BATH COUNTY E.M.S.	-	76,737	-	76,737	44,777	888	26,466	40,977	113,308	6,405	6,405	6,405	1,265	(1,093)	(4,796)	
P004	CITY OF PINEVILLE	-	282,003	-	282,003	21,000	417	12,424	174	14,215	1,098	1,098	1,098	5,911	(1,112)	(1,004)	
P008	BOONE CO PLANNING COMM	-	142,701	-	142,701	83,268	1,651	49,217	17,372	151,508	(805)	(805)	(805)	8,754	(9,548)	(5,099)	
P009	HOUSING AUTHORITY FARRIS	-	43,529	-	43,529	25,400	504	15,033	1,626	41,343	316	316	316	6,062	491	(688)	
P010	REGIONAL PUBLIC SAFETY	-	97,835	-	97,835	57,088	1,152	33,743	17,186	109,149	(1,547)	(1,547)	(1,547)	5,006	(7,540)	(4,137)	
P011	CITY OF JUNCTION CITY	-	29,161	-	29,161	17,016	337	10,058	1,734	29,145	179	179	179	1,132	(1,630)	(1,041)	
P013	CITY OF JACKSON	-	165,453	-	165,453	96,546	1,944	57,664	45,843	200,787	(6,672)	(6,672)	(6,672)	5,451	(11,796)	(7,906)	
P014	BRECKINRIDGE CO PUBLIC LI	-	27,562	-	27,562	16,083	319	9,506	275	26,183	1,609	1,609	1,609	3,455	(83)	(513)	
P015	CITY OF LIBERTY/JUNCTION	-	28,971	-	28,971	15,388	305	8,095	793	31,379	793	793	793	2,509	(624)	(713)	
P017	PRINCETON WATER/WASTEWATE	-	101,292	-	101,292	60,272	1,195	35,425	15,980	113,072	(1,251)	(1,251)	(1,251)	5,694	(7,513)	(4,243)	
P018	MURRAY/CALLOWAY TRANS AUT	-	63,752	-	63,752	36,033	714	21,298	714	21,096	(1,026)	(1,026)	(1,026)	1,111	(6,803)	(2,233)	
P022	RATTLESNAKE RIDGE WATER	-	81,439	-	81,439	44,521	942	28,088	829	77,380	3,692	3,692	3,692	9,147	(1,308)	(1,014)	
P025	CLARK CO CONSERVATION DIST	-	3,106	-	3,106	1,813	36	1,071	3,142	6,082	(440)	(440)	(440)	(182)	(729)	(277)	
P035	FLEMING CO DEPT/CH	-	21,570	-	21,570	12,586	250	7,439	6,277	26,552	(811)	(811)	(811)	694	(2,131)	(1,652)	
P037	COMMUNITY ACTION KENTUCKY	-	83,077	4,212	87,289	47,310	938	27,863	77,680	126,869	2,049	2,049	2,049	7,480	(2,852)	(2,431)	
P038	HICKMAN ELECTRIC SYSTEM	-	59,092	-	59,092	34,881	684	20,381	606	56,152	2,375	2,375	2,375	6,333	(1,232)	(1,509)	
P041	CITY OF DRY RIDGE	-	52,939	-	52,939	30,689	608	18,139	41,055	61,273	(1,273)	(1,273)	(1,273)	2,251	(4,402)	(2,566)	
P043	CITY OF CLAPSOND	-	13,368	-	13,368	7,800	155	4,611	4,124	15,890	(581)	(581)	(581)	311	(1,402)	(677)	
P045	GREENTON CO ENVR COMM	-	34,558	-	34,558	21,121	410	12,404	863	34,607	626	626	626	3,562	(1,584)	(1,172)	
P047	CITY OF WEST POINT	-	34,558	-	34,558	20,165	400	10,919	6,257	38,741	(83)	(83)	(83)	1,738	(2,699)	(1,472)	
P048	HARLAN COUNTY C.A.A.	-	153,130	-	153,130	89,353	1,772	52,813	31,434	175,372	(3,279)	(3,279)	(3,279)	6,798	(12,656)	(6,750)	
P049	HOUSING AUTHORITY OF CVNT	-	82,148	-	82,148	47,955	950	28,322	18,300	90,617	(1,105)	(1,105)	(1,105)	4,398	(6,197)	(4,451)	
P050	HART CO SOLID WASTE BVC	-	82,010	-	82,010	47,854	949	28,285	814	77,902	5,157	5,157	5,157	16,650	118	(1,537)	
P051	HENDERSON NFN POWERLIGHT	-	421,664	-	421,664	246,407	4,878	145,429	4,176	400,330	27,518	27,518	27,518	55,762	(16,610)	(7,605)	
P052	LYRIVER AREA DEV DIST	-	9,390	-	9,390	5,479	109	1,338	97	8,933	307	307	307	936	(209)	(83)	
P054	HENDERSON NFN POWERLIGHT	-	421,664	-	421,664	246,407	4,878	145,429	4,176	400,330	27,518	27,518	27,518	55,762	(16,610)	(7,605)	
P067	VALLEY VIEW FERRY AUTHORITY	-	16,130	-	16,130	9,412	187	5,563	3,490	18,632	(380)	(380)	(380)	701	(1,366)	(719)	
P068	BARBOURVILLE UTILITY COMM	-	380,798	-	380,798	175,221	3,880	101,741	40,172	331,116	(2,404)	(2,404)	(2,404)	17,744	(28,814)	(12,614)	
P069	LINCOLN CO CLEM	-	610	-	610	358	911	13,304	780	614	804	804	804	3,778	(1,517)	(1,426)	
P078	LOGAN CO CONSERV DIST	-	8,794	-	8,794	5,211	102	3,031	91	8,357	300	300	300	919	(210)	(232)	
P079	LYON CO WATER DISTRICT	-	23,215	-	23,215	13,544	269	8,005	786	28,079	(910)	(910)	(910)	624	(2,815)	(1,516)	
P075	MCLEAN CO REG WATER COM	-	24,066	-	24,066	10,111	14,043	278	8,300	38</							



Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

DRAFT

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (inflows) of Resources for Future Measurement Period Ending June 30,								
		Change in Difference Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Change in Difference Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter				
		Assumption Changes	Investment Experience			Assumption Changes	Investment Experience											
P111	JOHN L STREET LIBRARY	-	17,258	-	343	17,601	10,070	200	5,952	182	16,404	330	330	330	1,486	(729)	(550)	
P113	STURGIS HOUSING AUTHORITY	-	10,489	-	10,489	6,120	121	1,318	1,246	11,305	(53)	(53)	(53)	(53)	690	(690)	(410)	
P115	HOUSING AUTH SPRINGFIELD	-	16,421	-	16,421	10,455	9,582	180	1,664	169	15,605	437	607	637	2,757	(871)	(626)	
P116	CITY OF MONTICELLO	-	57,174	-	57,174	33,362	661	19,719	5,128	58,870	24	24	24	24	3,854	(4,480)	(2,140)	
P117	CITY OF CLAY	-	39,805	-	39,805	19,778	994	11,009	3,489	32,889	1,279	1,279	1,279	1,279	3,550	(652)	(850)	
P120	WOODFORD CO CONSERV DIST	-	5,702	-	5,702	3,127	66	1,627	1,724	7,084	(226)	(226)	(226)	(226)	156	(575)	(261)	
P169	CITY OF CRESTVIEW HILLS	-	29,718	-	29,718	17,341	344	10,250	306	28,341	1,113	1,113	1,113	1,113	3,350	(712)	(794)	
R003	SOUTH ANDERSON WATER DIST	-	28,378	-	28,378	16,558	328	9,787	287	26,861	1,419	1,419	1,419	1,419	3,320	(321)	(641)	
R005	BARREN CO SOL CONS DIS	-	4,018	-	4,018	2,144	46	1,386	403	4,179	(6)	(6)	(6)	(6)	263	(233)	(152)	
R006	ROOME CO LIBRARY DIST	-	406,477	-	406,477	237,186	4,702	140,193	4,274	380,613	6,734	(6,734)	(6,734)	(6,734)	26,284	(18,807)	(22,541)	
R010	ANDLAND BD OF ED	-	711,903	-	711,903	416,573	2,259	246,220	7,128	678,380	28,403	28,403	28,403	28,403	78,221	(115,477)	(181,313)	
R011	DANVILLE BOYLE PLANNING	-	16,602	-	16,602	9,687	182	5,728	1,468	12,449	(872)	(872)	(872)	(872)	240	(1,887)	(884)	
R013	BREATHITT COUNTY WATER DISTRICT	-	21,418	-	21,418	14,812	17,777	271	6,084	218	22,510	2,512	2,512	2,512	4,102	1,090	(124)	
R015	CITY OF SHEPHERDSVILLE	-	160,083	-	160,083	100,876	98,662	1,956	54,134	1,763	160,897	4,788	4,788	4,788	16,114	(5,380)	(4,917)	
R017	CITY OF PRINCETON	-	80,265	-	80,265	49,720	995	29,678	905	81,784	1,815	1,815	1,815	1,815	7,599	(1,443)	(2,482)	
R018	MURRAY ELECTRIC SYSTEM	-	377,131	-	377,131	220,062	4,361	130,070	3,941	368,436	10,079	10,079	10,079	10,079	16,341	(13,059)	(11,148)	
R019	FORT THOMAS BOARD OF ED	-	463,881	-	463,881	270,682	5,366	159,990	14,792	400,830	5,254	5,254	5,254	5,254	307,188	(16,847)	(6,847)	
R021	CARROLLTON/CARR CO REC TR	-	6,578	-	6,578	3,438	76	2,269	84	6,267	98	98	98	98	539	(395)	(218)	
R024	CHRISTIAN CO WATER DIST	-	75,883	-	75,883	42,296	121	1,603	101	72,867	4,397	4,397	4,397	4,397	9,480	(263)	(1,534)	
R029	DAVENPORT AIRPORT BD	-	32,083	-	32,083	14,299	806	121	286	30,443	4,352	4,352	4,352	4,352	6,501	2,375	96	
R034	CITY OF OWENSBORO	-	10,446	-	10,446	5,429	106	121	101	9,921	889	889	889	889	1,389	247	(326)	
R034	LEWISON PUBLIC LIBRARY	-	781,887	-	781,887	456,231	9,045	269,661	34,957	769,894	6,962	6,962	6,962	6,962	58,135	(40,972)	(27,277)	
R036	CITY OF PRESTONSBURG	-	329,680	-	329,680	406,200	192,373	1,814	113,704	3,205	313,486	19,371	19,371	19,371	41,455	(879)	(6,587)	
R037	TRAIL SWIMBERS LIBRARY	-	161,774	-	161,774	30,900	95,965	1,895	5,485	156,615	7,435	7,435	7,435	7,435	18,406	(2,621)	(3,920)	
R038	CITY OF FULTON	-	176,795	-	176,795	103,163	2,045	60,375	2,258	188,741	(1,192)	(1,192)	(1,192)	(1,192)	10,650	(12,024)	(6,995)	
R041	CITY OF CRITCHFIELD	-	34,577	-	34,577	1,586	169	5,028	1,463	15,566	(21)	(21)	(21)	(21)	955	(1,817)	(841)	
R042	MAYFIELD ELEC & WATER SYS	-	441,808	-	441,808	252,412	257,802	5,111	152,377	4,593	419,883	13,444	13,444	13,444	43,088	(13,665)	(12,570)	
R046	CITY OF RUSSELL	-	141,900	-	141,900	115,113	82,801	1,642	48,960	1,469	134,612	6,193	6,193	6,193	16,698	(2,548)	(3,476)	
R047	LINCOLN TRAIL AREA DEV DI	-	216,995	-	216,995	126,620	2,510	74,840	49,608	213,578	(5,602)	(5,602)	(5,602)	(5,602)	8,333	(18,888)	(9,421)	
R048	HARLAN CO CONSERV DIST	-	5,212	-	5,212	3,042	60	1,798	54	4,954	210	210	210	210	559	(110)	(131)	
R048	HART CO AMB SERVICE	-	155,626	-	155,626	179,844	10,810	8,800	51,674	147,804	5,268	5,268	5,268	5,268	16,993	(4,282)	(4,280)	
R051	HENDERSON MUN W & DEPT	-	578,444	-	578,444	337,468	4,644	199,571	38,019	581,932	2,859	2,859	2,859	2,859	41,649	(12,611)	(20,713)	
R052	CITY OF CAMPBELLBURG	-	5,166	-	5,166	3,166	149	1,966	3,653	9,387	85	85	85	85	11	(11)	(11)	
R054	SOUTH HOPKINS WATER DIST	-	42,998	-	42,998	25,000	497	14,830	14,416	54,833	(1,976)	(1,976)	(1,976)	(1,976)	904	(4,606)	(2,205)	
R057	CITY OF CRICKET	-	218,772	-	218,772	79,257	1,371	48,827	12,037	139,665	1,463	1,463	1,463	1,463	1,463	(1,463)	(1,463)	
R058	HOUSING AUTH OF PAINTEBLE	-	69,797	-	69,797	40,728	807	24,071	712	66,340	1,669	1,669	1,669	1,669	4,344	(2,611)	(2,122)	
R061	KY COMM ECONOMIC DEVELOP	-	802,961	-	802,961	488,420	9,089	276,090	12,884	788,499	16,446	16,446	16,446	16,446	64,842	(17,392)	(6,468)	
R063	WOODBOREE WATER DISTRICT	-	264,074	-	264,074	154,091	5,055	14,077	2,991	251,014	4,844	4,844	4,844	4,844	21,513	(11,552)	(6,467)	
R071	LOGAN CO PUBLIC LIBRARY	-	64,359	-	64,359	30,802	37,438	742	22,128	637	60,945	4,134	4,134	4,134	8,492	193	(1,173)	
R072	LYON CO HOUSING AUTHORITY	-	141,900	-	141,900	34,817	403	1,608	3,850	138,080	869	869	869	869	2,467	(2,202)	(1,331)	
R073	MCCRACKEN CO BD OF ED	-	1,237,451	-	1,237,451	722,072	14,145	456,789	13,008	1,176,185	6,374	27,672	27,672	27,672	110,562	(88,213)	(38,390)	
R076	REICHMUND UTILITIES	-	448,113	-	448,113	301,481	5,184	154,951	13,500	434,576	5,290	5,290	5,290	5,290	35,286	(22,255)	(25,256)	
R078	CITY OF LORETO	-	3,411	-	3,411	1,990	39	1,176	36	3,241	59	59	59	59	287	(150)	(110)	
R079	MARSHALL CO PUBLIC LIBRARY	-	220,899	-	220,899	70,494	1,788	12,656	40,546	154,654	(5,559)	(5,559)	(5,559)	(5,559)	2,233	(12,820)	(6,199)	
R088	CITY OF WEST LIBERTY	-	169,136	-	169,136	98,693	1,957	58,334	10,189	169,137	1,010	1,010	1,010	1,010	12,340	(9,358)	(6,049)	
R089	CENTRAL CITY MUN WTRSRVSR	-	129,996	-	129,996	113,136	75,855	1,504	44,835	1,376	123,730	2,211	2,211	2,211	10,918	(5,762)	(4,220)	
R090	NELSON CO PUBLIC LIBRARY	-	131,461	-	131,461	61,94	76,709	1,521	45,360	1,178	124,848	3,190	3,190	3,190	3,190	6,474	(3,862)	
R091	TR CO COMM ACTION AGENCY	-	38,455	-	38,455	22,439	445	13,261	2,138	37,485	(3,362)	(3,362)	(3,362)	(3,362)	(786)	(5,702)	(2,450)	
R097	PERRY COUNTY PUBLIC LIB	-	93,172	-	93,172	46,163	54,187	1,078	32,134	88,596	1,995	1,995	1,995	1,995	8,297	(1,139)	(2,802)	
R103	ROWAN CO PUBLIC LIBRARY	-	41,898	-	41,898	16,365	24,448	485	14,450	405	39,788	3,382	3,382	3,382	3,382	6,188	806	(562)
R104	CITY OF RUSSELL	-	108,814	-	108,814	115,488	42,140	2,236	38,846	1,110	103,132	3,278	3,278	3,278	10,404	(3,170)	(3,611)	
R105	CITY OF STAMPAING GROUND	-	624	-	624	364	7	215	7,981	8,567	(1,496)	(1,496)	(1,496)	(1,496)	(1,496)	(1,496)	(471)	
R106	SHELBY CO PARK RECREATION	-	46,897	-	46,897	39,016	774	21,072	21,006	68,817	(1,189)	(1,189)	(1,189)	(1,189)	1,292	(2,862)	(1,446)	
R109	TAYLOR CO PUBLIC LIBRARY	-	46,426	-	46,426	49,009	27,091	537	2,612	486	46,126	1,201	1,201	1,201	4,111	(1,646)	(1,384)	
R114	BOWLING GREEN PUBLIC SCH	-	887,931	-	887,931	518,116	10,272	308,238	105,058	939,684	(4,431)	(4,431)	(4,431)	(4,431)	55,044	(58,840)	(34,660)	
R116	E W D A	-	3,306	-	3,306	4,799	94	2,813	78	714	750	750	750	750	1,297	250	(82)	
R116	WAYNE CO CONSERV DIST	-	5,663	-	5,663	3,304	66	1,953	5,745	11,068	(986)	(986)	(986)	(986)	(607)	(1,831)	(508)	
R117	WEBSTER COUNTY WATER DIST	-	619,124	-	619,124	393,335	40,335	800	23,840	65,703	1,608	1,608	1,608	1,608	6,298	(2,652)	(2,114)	
R118	WILLIAMSBURG IND BD OF ED	-	115,592	-	115,592	79,120	1,569	46,765	19,334	146,788	(1,299)	(1,299)	(1,299)	(1,299)	7,784	(9,605)	(4,979)	
R120	CITY OF MIDWAY	-	31,445	-	31,445	17,357	18,349	364	11,945	118	29,676	1,501	1,501	1,501	3,708	(339)	(701)	
R059	N KY LEGAL AID SOCIETY	-	282,236	-	282,236	164,689	3,265	93,341	3,368	2								

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

**DRAFT**

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (inflows) of Resources for Future Measurement Period Ending June 30,					
		Liability Experience (1)	Assumption Changes (2)	Investment Experience (3)	Change in Preparation & Proportionate Share of Plan Contributions (4)	Total Deferred Outflow of Resources (5)	Liability Experience (1)	Assumption Changes (2)	Investment Experience (3)	Change in Preparation & Proportionate Share of Plan Contributions (4)	Total Deferred Inflow of Resources (5)	2019 (20)	2020 (21)	2021 (22)	2022 (23)	2023 (24)	Thereafter (25)
V038	FLOYD CO FISCAL COURT	-	500,766	-	-	500,766	292,205	5,793	172,711	168,905	639,614	(23,203)	(23,203)	(23,203)	10,341	(53,838)	(25,741)
V037	FRANKLIN CO FISCAL COURT	-	671,618	-	-	671,618	391,899	7,770	231,837	673,293	638,031	38,636	38,636	38,636	83,624	(2,637)	(13,667)
V038	FULTON COUNTY FISCAL COURT	-	425,958	-	-	425,958	242,303	4,824	145,806	434,771	407,972	11,872	11,872	11,872	39,882	(2,740)	(12,671)
V039	GALLATIN CO FISCAL COURT	-	273,513	-	-	273,513	159,599	3,164	94,333	32,061	289,167	(1,309)	(1,309)	(1,309)	17,021	(18,068)	(10,661)
V040	GARSHAD CO FISCAL COURT	-	304,426	-	-	304,426	177,837	3,522	104,095	28,007	317,274	31,772	31,772	31,772	15,084	(2,541)	(2,888)
V041	GRANT COUNTY FISCAL COURT	-	338,080	-	-	338,080	197,275	3,911	116,602	5,238	316,026	4,875	4,875	4,875	27,521	(15,656)	(11,237)
V042	GRAVES COUNTY FISCAL COURT	-	560,659	-	-	560,659	327,154	4,486	198,368	52,798	579,806	(243)	(243)	(243)	37,321	(48,603)	(21,235)
V043	GREENUP CO FISCAL COURT	-	630,952	-	-	630,952	356,150	7,061	210,506	6,303	579,880	30,266	24,906	24,906	46,280	(31,798)	(5,833)
V044	GREENE COUNTY FISCAL COURT	-	107,818	-	-	107,818	62,797	1,245	37,117	1,130	102,289	2,469	2,469	2,469	8,678	(4,133)	(3,303)
V045	GREENSBORO FISCAL COURT	-	79,408	-	-	79,408	45,900	896	23,589	1,396	78,986	(19,282)	(15,822)	(15,822)	4,789	(41,791)	(21,879)
V046	HANCOCK CO FISCAL COURT	-	309,656	-	-	309,656	180,689	3,582	108,798	115,751	400,420	(16,483)	(16,483)	(16,483)	4,260	(18,421)	(16,544)
V047	HANER CO FISCAL COURT	-	456,699	-	-	456,699	266,494	7,469	223,685	6,633	612,941	11,217	11,217	11,217	54,486	(28,860)	(20,890)
V048	HARLAN CO FISCAL COURT	-	543,852	-	-	543,852	317,346	6,292	187,571	44,389	555,598	1,053	1,053	1,053	37,483	(12,280)	(20,106)
V049	HARRISON CO FISCAL COURT	-	192,884	-	-	192,884	112,533	2,211	65,554	10,362	191,640	1,389	1,389	1,389	14,807	(10,448)	(6,826)
V050	HART COUNTY FISCAL COURT	-	340,841	-	-	340,841	198,893	3,941	117,558	3,557	323,951	9,699	9,699	9,699	42,381	(14,452)	(9,968)
V051	HENDERSON CO FISCAL COURT	-	939,145	-	-	939,145	548,006	10,865	321,905	325,157	1,207,913	(48,099)	(48,099)	(48,099)	17,809	(102,548)	(48,749)
V052	HENRY COUNTY FISCAL COURT	-	224,700	-	-	224,700	131,116	2,099	77,498	2,135	233,548	6,039	6,039	6,039	21,991	(6,488)	(6,362)
V053	HICKMAN CO FISCAL COURT	-	155,548	-	-	155,548	90,765	1,799	53,647	43,618	189,829	(5,537)	(5,537)	(5,537)	4,882	(15,056)	(7,696)
V054	HODGSON CO FISCAL COURT	-	645,663	-	-	645,663	352,586	7,469	223,685	6,633	612,941	11,217	11,217	11,217	54,486	(28,860)	(20,890)
V055	JACKSON CO FISCAL COURT	-	349,055	-	-	349,055	203,679	4,038	120,837	3,504	331,608	19,481	19,481	19,481	42,862	(1,957)	(7,281)
V056	JESSAMINE CO FISCAL COURT	-	786,658	-	-	786,658	488,234	8,698	263,105	55,801	777,522	2,469	2,469	2,469	54,487	(44,857)	(17,681)
V060	KNOTT CO FISCAL COURT	-	239,852	-	-	239,852	139,957	2,775	62,723	68,880	293,535	(6,894)	(6,894)	(6,894)	1,771	(23,372)	(11,606)
V061	KNOX CO FISCAL COURT	-	395,765	-	-	395,765	230,935	4,578	136,497	9,888	381,888	4,998	4,998	4,998	31,508	(19,259)	(13,566)
V062	LARUE CO FISCAL COURT	-	275,956	-	-	275,956	165,035	3,192	95,175	13,612	273,004	2,217	2,217	2,217	20,792	(14,701)	(9,699)
V063	LAUREL COUNTY FISCAL COURT	-	803,500	-	-	803,500	468,855	9,295	277,122	8,474	763,746	16,034	16,034	16,034	69,856	(33,247)	(25,737)
V064	LAWRENCE COUNTY FISCAL COURT	-	305,096	-	-	305,096	178,038	3,484	160,882	4,843	327,685	(2,900)	(2,900)	(2,900)	12,883	(12,883)	(12,700)
V065	LEE COUNTY FISCAL COURT	-	161,948	-	-	161,948	94,499	1,874	56,855	28,705	180,933	(2,611)	(2,611)	(2,611)	8,227	(12,529)	(6,861)
V066	LESLIE CO FISCAL COURT	-	422,965	-	-	422,965	246,807	4,893	145,878	4,401	401,979	(2,691)	(2,691)	(2,691)	41,023	(31,841)	(22,888)
V067	LETICHER CO FISCAL COURT	-	294,476	-	-	294,476	171,831	3,407	103,563	15,812	588,815	(48,155)	(48,155)	(48,155)	294,400	(66,087)	(25,455)
V068	LEWIS COUNTY FISCAL COURT	-	260,960	-	-	260,960	157,526	3,121	91,107	2,763	256,119	11,307	11,307	11,307	29,900	(8,260)	(6,756)
V069	LINCOLN CO FISCAL COURT	-	278,551	-	-	278,551	162,599	3,222	97,837	9,073	302,289	(4,280)	(4,280)	(4,280)	14,501	(21,900)	(14,403)
V070	LINCOLN CO FISCAL COURT	-	297,860	-	-	297,860	173,689	3,444	102,661	12,229	292,023	2,854	2,854	2,854	22,792	(15,395)	(10,333)
V071	LOGAN COUNTY FISCAL COURT	-	472,387	-	-	472,387	275,376	5,464	168,882	4,843	488,376	(17,170)	(17,170)	(17,170)	30,836	(24,883)	(20,036)
V072	LYON COUNTY FISCAL COURT	-	135,496	-	-	135,496	79,004	1,568	46,712	1,418	128,782	3,456	3,456	3,456	12,512	(4,857)	(4,614)
V073	MACADAM CO FISCAL COURT	-	510,687	-	-	510,687	299,994	5,008	177,133	6,157	542,532	(18,877)	(18,877)	(18,877)	31,381	(24,848)	(20,036)
V074	MACREARY CO FISCAL COURT	-	301,915	-	-	301,915	176,172	3,493	104,129	3,121	286,915	10,503	10,503	10,503	30,726	(8,026)	(8,197)
V075	MADISON COUNTY FISCAL COURT	-	397,218	-	-	397,218	237,443	4,439	198,108	3,120	282,318	4,966	4,966	4,966	28,806	(11,488)	(9,646)
V076	MADISON COUNTY FISCAL COURT	-	738,320	-	-	738,320	438,821	8,641	254,642	82,397	676,401	(2,500)	(2,500)	(2,500)	82,602	(28,454)	(28,454)
V077	MADISON COUNTY FISCAL COURT	-	206,336	-	-	206,336	120,400	2,387	71,164	61,625	255,776	(8,094)	(8,094)	(8,094)	5,727	(20,720)	(10,348)
V078	MARION CO FISCAL COURT	-	587,789	-	-	587,789	342,984	8,809	202,725	6,204	538,135	18,185	18,185	18,185	50,728	(24,860)	(18,675)
V079	MARSHALL CO FISCAL COURT	-	609,713	-	-	609,713	355,777	7,054	210,286	122,279	695,396	(12,510)	(12,510)	(12,510)	28,331	(69,848)	(26,633)
V080	MARTIN COUNTY FISCAL COURT	-	229,448	-	-	229,448	133,886	2,654	79,155	27,975	243,500	(1,283)	(1,283)	(1,283)	14,086	(15,342)	(9,966)
V081	MASON CO FISCAL COURT	-	416,157	-	-	416,157	242,834	4,854	143,530	94,604	485,782	(10,643)	(10,643)	(10,643)	17,233	(36,122)	(18,808)
V082	MEADE COUNTY FISCAL COURT	-	282,448	-	-	282,448	167,393	3,278	234,863	117,679	757,778	(10,468)	(10,468)	(10,468)	25,286	(12,145)	(28,841)
V083	MENEFEE CO FISCAL COURT	-	109,490	-	-	109,490	63,889	1,267	37,762	15,645	118,563	(1,055)	(1,055)	(1,055)	6,279	(7,762)	(4,427)
V084	MERCER COUNTY FISCAL COURT	-	252,752	-	-	252,752	147,484	2,924	87,172	44,115	281,695	(3,945)	(3,945)	(3,945)	12,886	(19,452)	(10,670)
V085	METCALFE CO FISCAL COURT	-	172,104	-	-	172,104	97,088	1,931	57,633	15,839	158,889	3,153	3,153	3,153	14,846	(7,096)	(5,332)
V086	MONTGOMERY CO FISCAL COURT	-	127,308	-	-	127,308	74,286	1,473	43,908	28,120	147,787	(1,301)	(1,301)	(1,301)	5,426	(10,885)	(5,707)
V087	MONTGOMERY CO FISCAL COURT	-	461,420	-	-	461,420	269,246	5,338	159,141	6,102	495,627	(5,706)	(5,706)	(5,706)	37,188	(31,448)	(18,801)
V088	MORGAN CO FISCAL COURT	-	155,700	-	-	155,700	90,654	1,861	51,700	1,609	147,964	5,429	5,429	5,429	15,858	(4,140)	(4,233)
V089	MULLENBERRY CO FISCAL COURT	-	664,235	-	-	664,235	387,591	7,684	220,991	102,138	724,665	(7,403)	(7,403)	(7,403)	37,090	(40,894)	(27,351)
V090	NELSON CO FISCAL COURT	-	792,834	-	-	792,834	462,611	9,172	274,444	62,126	753,573	18,286	18,286	18,286	71,394	(30,340)	(24,302)
V091	NICHOLAS CO FISCAL COURT	-	181,154	-	-	181,154	94,206	1,884	55,583	160,719	1,047	1,047	1,047	15,182	(8,821)	(5,796)	
V092	OLDHAM COUNTY FISCAL COURT	-	369,922	-	-	369,922	215,855	4,280	127,584	42,301	390,620	(1,549)	(1,549)	(1,549)	23,209	(24,217)	(14,559)
V093	OLMUND COUNTY FISCAL COURT	-	587,319	-	-	587,319	331,039	6,561	193,665	5,995	539,622	10,524	10,524	10,524	48,526	(24,270)	(18,156)
V094	OWEN COUNTY FISCAL COURT	-	236,689	-	-	236,689	138,112	2,738	83,632	2,173	224,853	13,396	13,396	13,396	79,251	(1,142)	(4,882)
V095	OWEN COUNTY FISCAL COURT	-	109,483	-	-	109,483	63,885	1,267	37,760	3,073	133,985	(3,968)	(3,968)	(3,968)	3,366	(10,688)	(5,298)
V096	PERKINS COUNTY FISCAL COURT	-	211,066	-	-	211,066	121,160	2,442	72,795	36,980							

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Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

DRAFT

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
		Liability Experience	Assumption Changes	Investment Experience	Change in Difference Between Employer Contrib. & Proportionate Share of Plan Contributions (1)	Total Deferred Outflow of Resources (2)	Liability Experience	Assumption Changes	Investment Experience	Change in Difference Between Employer Contrib. & Proportionate Share of Plan Contributions (1)	Total Deferred Inflow of Resources (2)	2019 (3)	2020 (4)	2021 (5)	2022 (6)	2023 (7)	Thereafter (8)		
V159	CITY OF ERLANGER	-	324,942	-	-	189,609	3,759	112,071	27,925	333,364	364	364	364	22,130	(19,551)	(12,093)			
V163	EAST BERNHARTT BD OF ED	-	44,962	-	-	26,236	520	15,507	20,121	62,384	(3,019)	(3,019)	(3,019)	(7)	(5,767)	(2,931)			
V171	CITY OF ADAMSVILLE	-	21,214	-	-	12,497	247	7,951	8,807	20,642	(1,142)	(1,142)	(1,142)	286	(2,446)	(1,242)			
V176	MADISON CO CONSERVAT DIST	-	5,209	-	-	3,039	60	1,797	54	4,950	184	184	184	533	(136)	(41)			
V179	MARSHALL CO SEN CITIZENS	-	12,173	-	-	8,009	71	4,108	1,574	1,207	1,207	1,207	212	358	86				
V189	CITY OF CENTRAL CITY	-	102,812	-	-	112,509	2,231	65,500	19,504	201,344	(414)	(414)	(414)	15,502	(12,229)	(7,363)			
V196	CITY OF BUTLER	-	5,117	-	-	2,986	59	1,765	1,007	5,810	(100)	(100)	(100)	243	(414)	(222)			
V200	PULASKI COUNTY LIBRARY	-	70,985	-	-	511,550	298,474	5,937	176,417	772,890	(66,273)	(66,273)	(66,273)	(12,020)	(77,530)	(3,642)			
V208	MOUNTAIN WATER DISTRICT	-	289,771	-	-	153,277	442,048	169,086	3,152	99,940	2,666	2,666	2,666	32,783	15,434	(932)			
V209	SHELBY METRO WATER SEWER	-	176,254	-	-	48,546	207,256	184,599	2,074	27,988	1,441	1,441	1,441	12,016	2,023	(3,138)			
V209	BARREN METCALFE CO AMB SR	-	22,109	-	-	11,219	12,901	256	7,625	210	20,992	2,047	2,047	2,047	1,528	687	(118)		
V224	REYNOLDS AREA MUSEUM	-	176,254	-	-	22,300	9,878	196	5,838	1,360	1,360	1,360	2,494	318	(20)				
V227	BELL CO PUBLIC LIBRARY	-	35,126	-	-	37,321	20,496	406	12,115	962	962	962	962	962	1,193	(1,011)			
V228	CITY OF WALTON	-	41,370	-	-	43,370	25,307	502	14,958	1,478	42,645	398	398	398	3,001	(2,861)	(1,510)		
V218	MURRAY TOURISM COMMISSION	-	11,001	-	-	6,420	127	7,795	2,403	12,405	(237)	(237)	(237)	500	(910)	(484)			
V219	BELLEVUE BD OF EDUCATION	-	134,302	-	-	134,202	78,309	1,551	48,285	9,848	135,995	469	469	469	9,458	(7,757)	(4,899)		
V224	REYNOLDS AREA MUSEUM	-	18,928	-	-	22,900	9,878	196	5,838	1,360	1,360	1,360	1,360	1,360	1,360	1,360	(20)		
V230	OWENSBORO RIVERPORT AUTH	-	335,226	-	-	335,226	195,609	3,878	116,817	48,419	383,533	(3,327)	(3,327)	(3,327)	19,128	(23,863)	(13,583)		
V236	BIG SANDY AREA DEV DIST	-	353,225	-	-	215,225	206,112	4,086	123,823	57,438	389,615	(4,723)	(4,723)	(4,723)	(8,865)	(26,352)	(14,673)		
V237	BLUE GRASS COMMUNICATION	-	710,321	-	-	710,321	414,484	8,217	244,885	137,996	(68,882)	(68,882)	(68,882)	(13,733)	(13,733)	(13,733)	(30,878)	(30,878)	
V247	HANCOCK CO WATER DIST #1	-	588,273	-	-	402,827	920,130	295,418	5,357	174,039	4,291	4,291	4,291	84,030	84,030	84,030	5,115	(5,115)	
V251	HENDERSON CO WATER AUTH	-	106,986	-	-	6,135	112,511	62,195	1,233	1,115	91,304	2,705	2,705	934	(1,744)	(1,566)			
V259	KENTON CO PUBLIC LIBRARY	-	699,613	-	-	63,411	763,024	408,235	8,094	241,292	7,254	664,675	22,738	22,738	69,601	(20,193)	(9,717)		
V263	LAUREL CO BD OF EDUCATION	-	1,451,382	-	-	1,451,382	886,994	16,791	593,572	204,721	1,668,888	(11,478)	(11,478)	(11,478)	81,743	(102,294)	(88,328)		
V271	RUSSELLVILLE ELEC PL BD	-	159,785	-	-	50,321	206,535	93,237	1,849	55,109	1,560	151,755	11,978	11,978	11,978	22,881	2,156	(2,419)	
V281	HOUSING AUTH OF MAYSVILLE	-	463,930	-	-	115,112	48,950	28,551	66,658	37,955	17,073	(2,503)	(2,503)	(2,503)	725	(4,946)	(2,546)		
V278	CITY OF PREVILLE	-	341,463	-	-	115,112	48,950	19,249	3,950	117,768	3,314	134,281	19,798	20,730	20,730	49,903	6,038	(4,739)	
V300	HOUSING AUTH OF SOMERSET	-	74,217	-	-	2,881	71,238	41,318	859	25,504	70,561	1,686	1,686	1,686	6,659	(2,488)	(2,488)		
V305	CITY OF CAVE CITY	-	84,631	-	-	68,086	152,719	49,385	979	29,190	80,269	14,187	14,187	14,187	19,566	8,667	1,064		
V308	HOUSING AUTH OF SHELLYVILLE	-	14,373	-	-	14,373	8,270	164	4,888	18,196	31,518	(1,189)	(1,189)	(1,189)	(2,240)	(4,051)	(1,486)		
V308	NORTHERN KY AREA DEV DIST	-	442,425	-	-	442,425	258,162	5,118	152,900	43,611	(546)	(546)	(546)	29,089	(27,640)	(16,736)			
V319	CAMPBELL CO BD OF ED	-	1,082,130	-	-	1,082,130	611,440	12,519	373,220	70,116	1,087,495	5,494	5,494	5,494	77,880	(60,888)	(89,990)		
V324	CHRISTIAN CO COND DIST	-	8,124	-	-	8,124	4,264	94	2,803	21,504	21,504	21,504	21,504	18,700	(1,806)	(6,307)			
V330	CITY OF OWENSBORO	-	1,425,990	-	-	1,425,990	832,087	16,497	49,185	85,086	1,425,485	8,670	8,670	8,670	164,189	(78,744)	(50,952)		
V336	SANDY VALLEY TRANSFER SR IN	-	298,749	-	-	56,468	354,217	174,135	3,456	103,037	3,021	182,819	15,084	15,084	15,084	30,086	(4,426)	(6,707)	
V337	FRANKFORT ELEC WATER BD	-	1,709,349	-	-	42,137	1,747,486	995,098	19,729	588,164	12,983	1,620,974	34,141	34,141	34,141	148,372	(70,445)	(32,426)	
V347	CITY OF MADISON	-	340,862	-	-	340,862	199,423	3,934	117,285	34,299	1,064	1,064	1,064	24,388	(18,040)	(12,249)			
V359	CITY OF ELSMIRE	-	64,826	-	-	34,862	32,827	750	2,353	74,627	14,677	(14,677)	(14,677)	2,866	(4,426)	(2,470)			
V363	LONDON LAUREL CO COMM CTR	-	97,844	-	-	5,484	100,268	56,881	1,128	33,622	9,019	92,652	2,534	2,534	2,534	9,064	(3,447)	(2,983)	
V373	PADUCAH MICROGRAN CO TOUR	-	415,395	-	-	302,215	516,620	24,155	479	14,277	39,327	2,571	2,571	2,571	5,444	27	(78)		
V376	CITY OF BEREA	-	889,229	-	-	98,500	987,729	518,879	10,287	306,690	1,017	845,027	32,289	32,289	32,289	91,854	(22,885)	(33,758)	
V385	CITY OF ELKPORT KY	-	23,453	-	-	19,613	43,026	13,685	271	8,089	1,966	22,241	4,075	4,075	4,075	5,646	2,628	358	
V400	PULASKI CO SOL CONS DIST	-	14,379	-	-	2,355	16,734	8,390	166	4,959	146	13,663	666	666	666	1,629	(216)	(541)	
V405	MARY W WELDON MEM PUB LIB	-	34,477	-	-	2,489	36,966	20,118	399	11,091	560	22,560	1,000	1,000	1,000	3,330	(1,151)	(955)	
V407	BELLWHITLEY COMMUNICATION	-	379,801	-	-	47,317	427,118	221,620	4,384	130,991	3,904	360,909	14,785	14,785	14,785	40,225	(8,528)	(9,841)	
V419	DAYTON CITY SCHOOLS	-	105,976	-	-	7,213	113,209	96,850	1,020	57,244	1,742	117,756	3,916	3,916	3,916	15,034	(6,265)	(5,062)	
V424	PENNYRILE ALLED COMM SR	-	500,794	-	-	77,479	578,273	292,221	5,794	172,721	5,006	478,461	3,261	3,261	3,261	55,896	(8,394)	(12,121)	
V430	OWENSBORO MUN UTILITIES	-	2,645,931	-	-	122,611	2,768,542	1,543,942	30,610	912,565	27,749	2,514,866	63,805	63,805	63,805	24,041	(88,505)	(80,774)	
V436	APPLICATION AREA DEFENSE	-	202,614	-	-	74,643	277,257	138,112	3,342	69,811	1,947	102,112	17,236	17,236	17,236	80,795	4,789	(2,447)	
V437	FRT PALM CO TOURISM COM	-	20,290	-	-	20,290	11,839	235	6,998	1,171	20,243	111	111	111	1,490	(1,113)	(723)		
V447	CITY OF ELDMORTH	-	1,075,006	-	-	158,836	1,233,842	627,381	12,436	379,763	11,538	1,221,340	37,963	37,963	37,963	69,072	(108,864)	(32,273)	
V469	LUDLOW RD OF EDUCATION	-	113,621	-	-	113,621	66,300	1,134	39,187	35,413	142,214	(4,719)	(4,719)	(4,719)	2,892	(11,670)	(5,677)		
V483	LONDON LAUREL TOURIST COM	-	21,393	-	-	21,393	12,799	254	2,565	5,799	26,817	(701)	(701)	(701)	786	(2,081)	(1,214)		
V473	PADUCAH POWER SYSTEM	-	776,094	-	-	76,762	852,856	462,863	8,978	267,670	8,029	773,540	38,418	38,418	38,418	78,424	(21,188)	(12,526)	
V476	KY RIVER FOOTHILLS DEV CO	-	1,049,483	-	-	307,844	1,357,327	622,390	12,141	361,960	10,210	996,801	74,378	74,378	74,378	144,677	9,882	(7,148)	
V500	WEST PULASKI WATER DIST	-	47,891	-	-	47,891	27,945	954	16,517	14,318	99,264	11,858	11,858	11,858	1,300	(4,788)	(2,564)		
V505	CITY OF PARK CITY	-	3,720	-	-	1,927	5,647	2,170	43	1,283	35	3,531	421	421	421	670	193	114	
V507	BELL CO SOLID WASTE OFFIC	-	27,413	-	-	481,796	155,996	317	1,655	31,617	(991)	(991)	(991)	1,245	(2,269)	(1,266)			
V508	CITY OF LINCOLN	-	11,457	-	-	11,457	6,685	133	951	11,227	21,996	(1,921)	(1,921)	(1,921)	(1,153)	(2,649)	(1,605)		
V524	HORNBECK WATER ENH AVT	-	461,736																

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DRAFT

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,								
		Liability Experience	Assumption Changes	Investment Experience	Total Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Liability Experience	Assumption Changes	Investment Experience	Total Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	2019	2020	2021	2022	2023	Thereafter			
V659	CITY OF COVINGTON	-	847,622	-	-	-	-	-	-	62,886	859,632	2,830	2,830	2,830	59,607	149,151	10,981	
W001	ADAR COUNTY ATTORNEY	-	20,105	-	-	-	-	-	-	4,075	22,974	(421)	(421)	(421)	926	1,651	(881)	
W002	ANDERSON COUNTY ATTORNEY	-	10,204	-	-	-	-	-	-	10,612	20,496	(1,962)	(1,962)	(1,962)	11,272	(2,460)	(944)	
W004	BALLARD COUNTY ATTORNEY	-	12,393	-	-	-	-	-	-	4,274	16,717	60	60	60	800	(700)	(447)	
W010	BOYO COUNTY ATTORNEY	-	36,795	-	-	-	-	-	-	10,659	47,454	311	29,264	1,267	1,267	8,857	(1,111)	
W011	BOYLE COUNTY ATTORNEY	-	10,073	-	-	-	-	-	-	5,681	15,754	(2,344)	(2,344)	(2,344)	1,689	(4,847)	(1,658)	
W013	BREATHITT COUNTY ATTORNEY	-	13,485	-	-	-	-	-	-	4,582	17,258	(632)	(632)	(632)	272	(1,456)	(695)	
W015	BULLITT COUNTY ATTORNEY	-	62,521	-	-	-	-	-	-	1,426	64,480	711	64,480	1,426	1,426	5,569	(2,751)	
W016	BUTLER COUNTY ATTORNEY	-	8,386	-	-	-	-	-	-	4,289	12,171	(665)	(665)	(665)	(103)	(1,177)	(513)	
W017	CALDWELL COUNTY ATTORNEY	-	15,364	-	-	-	-	-	-	7,075	22,117	(1,182)	(1,182)	(1,182)	(153)	(2,331)	(930)	
W018	CALLOWAY COUNTY ATTORNEY	-	30,629	-	-	-	-	-	-	17,814	46,605	(2,832)	(2,832)	(2,832)	5,607	(4,702)	(1,997)	
W019	CAMMELL COUNTY ATTORNEY	-	87,874	-	-	-	-	-	-	30,397	118,271	239	239	239	749	(2,123)	(1,370)	
W020	CARLEBUR COUNTY ATTORNEY	-	5,021	-	-	-	-	-	-	1,712	5,217	(11)	(11)	(11)	126	(118)	(191)	
W021	CARROLL COUNTY ATTORNEY	-	3,142	-	-	-	-	-	-	1,967	2,953	2,398	2,398	2,398	2,608	2,202	599	
W022	CHILD SUPPORT ENFORCEMENT	-	15,254	-	-	-	-	-	-	4,961	16,305	(107)	(107)	(107)	915	(1,042)	(600)	
W024	CHRISTIAN COUNTY ATTORNEY	-	64,227	-	-	-	-	-	-	11,112	71,463	(983)	(983)	(983)	3,119	(4,918)	(2,706)	
W026	CLAY COUNTY ATTORNEY	-	22,970	-	-	-	-	-	-	344	21,836	364	364	364	1,903	(1,044)	(751)	
W027	CLINTON CO ATTORNEY	-	11,893	-	-	-	-	-	-	4,102	13,818	86	86	86	883	(644)	(421)	
W029	CUMBERLAND CO ATTORNEY	-	11,236	-	-	-	-	-	-	112	10,555	112	10,555	279	279	995	(157)	
W031	EDMONSON COUNTY ATTORNEY	-	3,620	-	-	-	-	-	-	1,349	4,374	(120)	(120)	(120)	122	(342)	(172)	
W032	ELLIOTT COUNTY ATTORNEY	-	9,212	-	-	-	-	-	-	3,811	9,640	(26)	(26)	(26)	291	(300)	(554)	
W033	ESTILL COUNTY ATTORNEY	-	16,793	-	-	-	-	-	-	5,799	19,914	(460)	(460)	(460)	665	(1,488)	(798)	
W035	FLEMING COUNTY ATTORNEY	-	33,019	-	-	-	-	-	-	11,388	693	31,730	442	442	2,654	(1,562)	(1,107)	
W039	GALLATIN COUNTY ATTORNEY	-	11,822	-	-	-	-	-	-	3,880	10,140	111	10,140	293	293	1,008	(362)	
W041	GRANT COUNTY CHILD SUPPORT	-	15,758	-	-	-	-	-	-	4,535	16,667	(77)	(77)	(77)	978	(1,043)	(614)	
W043	GRANSON COUNTY ATTORNEY	-	22,555	-	-	-	-	-	-	7,779	30,328	238	1,186	1,186	1,987	(1,201)	(492)	
W044	GREEN COUNTY ATTORNEY	-	11,616	-	-	-	-	-	-	4,006	123	11,041	221	221	221	999	(491)	
W045	GREENUP COUNTY CHILD SUPP	-	21,907	-	-	-	-	-	-	7,555	26,421	(1,042)	(1,042)	(1,042)	426	(2,382)	(1,134)	
W047	HARDIN COUNTY ATTORNEY	-	87,084	-	-	-	-	-	-	30,035	124,173	(6,479)	(6,479)	(6,479)	(640)	(5,839)	(5,207)	
W048	HARLAN COUNTY ATTORNEY	-	50,033	-	-	-	-	-	-	17,256	67,289	409	409	409	3,760	(2,638)	(1,756)	
W050	HART COUNTY ATTORNEY	-	27,271	-	-	-	-	-	-	9,406	25,914	1,049	1,049	1,049	2,876	(651)	(710)	
W051	HENDERSON CO ATTORNEY	-	41,327	-	-	-	-	-	-	14,254	413	39,260	2,437	2,437	2,437	2,035	(102)	(823)
W052	HENRY COUNTY ATTORNEY	-	8,685	-	-	-	-	-	-	3,268	6,505	1,573	1,573	1,573	1,573	1,148	211	
W055	JACKSON COUNTY ATTORNEY	-	8,549	-	-	-	-	-	-	4,989	99	2,949	14,584	22,821	(2,605)	(2,605)	(2,032)	(1,123)
W056	JEFFERSON COUNTY ATTORNEY	-	817,535	-	-	-	-	-	-	8,658	281,963	(8,658)	(8,658)	(8,658)	3,380	(102,383)	(46,641)	
W058	JOHNSON CO ATTORNEY	-	20,786	-	-	-	-	-	-	7,169	24,402	(37)	(37)	(37)	1,356	(1,130)	(791)	
W060	KEOKUC COUNTY ATTORNEY	-	17,260	-	-	-	-	-	-	5,867	11,611	18,623	(13)	(13)	1,126	(1,082)	(899)	
W061	KNOX COUNTY ATTORNEY	-	31,977	-	-	-	-	-	-	10,229	32,230	145	145	145	2,267	(1,815)	(1,157)	
W063	LAUREL COUNTY ATTORNEY	-	53,511	-	-	-	-	-	-	18,456	34,353	863	(5,577)	(5,577)	(5,577)	(2,973)	(8,823)	
W064	LAWRENCE COUNTY ATTORNEY	-	16,712	-	-	-	-	-	-	5,764	15,874	1,078	1,078	1,078	1,078	1,078	1,078	
W066	LESLIE COUNTY ATTORNEY	-	13,038	-	-	-	-	-	-	4,497	7,787	20,043	(1,244)	(1,244)	(1,244)	(1,244)	(2,040)	
W067	LEITCHER COUNTY ATTORNEY	-	29,960	-	-	-	-	-	-	9,264	34,242	1,216	1,216	1,216	3,281	(255)	(536)	
W069	LINCOLN COUNTY ATTORNEY	-	20,967	-	-	-	-	-	-	7,231	12,133	31,842	(1,927)	(1,927)	(1,927)	(523)	(3,298)	
W070	LIVINGSTON CO ATTORNEY	-	9,226	-	-	-	-	-	-	3,182	14,603	(847)	(847)	(847)	(229)	(1,430)	(599)	
W071	LOGAN COUNTY ATTORNEY	-	2,152	-	-	-	-	-	-	742	1,814	11,827	(1,814)	(1,814)	(1,814)	(1,669)	(1,941)	
W073	MADRACEN COUNTY ATTORNEY	-	4,831	-	-	-	-	-	-	1,597	1,649	6,002	(231)	(231)	(231)	79	(515)	
W076	MADISON COUNTY ATTORNEY	-	2,390	-	-	-	-	-	-	824	2,869	622	790	790	84	(222)	(131)	
W077	MADOFF CO ATTORNEY	-	4,627	-	-	-	-	-	-	1,596	435	4,785	(2)	(2)	(2)	308	(286)	
W079	MARSHALL COUNTY ATTORNEY	-	5,769	-	-	-	-	-	-	3,900	620	6,230	(52)	(52)	(52)	334	(406)	
W080	MARTIN COUNTY ATTORNEY	-	18,933	-	-	-	-	-	-	6,537	199	18,014	419	419	419	1,488	(741)	
W082	MENARD COUNTY ATTORNEY	-	14,762	-	-	-	-	-	-	5,091	14,633	932	932	932	932	511	(1,279)	
W083	MENEFEE COUNTY ATTORNEY	-	6,158	-	-	-	-	-	-	2,193	67	6,044	98	98	98	524	(292)	
W084	MENSCHE COUNTY ATTORNEY	-	17,761	-	-	-	-	-	-	4,126	2,228	18,823	(81)	(81)	(81)	1,096	(1,182)	
W085	METCALFE COUNTY ATTORNEY	-	12,552	-	-	-	-	-	-	4,129	1,716	13,515	(106)	(106)	(106)	715	(875)	
W087	MONTGOMERY CO ATTORNEY	-	2,408	-	-	-	-	-	-	830	4,407	6,470	(790)	(790)	(790)	(629)	(936)	
W090	NELSON COUNTY ATTORNEY	-	36,965	-	-	-	-	-	-	12,613	1,163	35,731	377	377	377	2,826	(1,865)	
W091	NICHOLAS COUNTY ATTORNEY	-	18,834	-	-	-	-	-	-	6,247	19	17,535	12,878	12,878	14,126	11,705	3,151	
W092	OHIO COUNTY ATTORNEY	-	14,094	-	-	-	-	-	-	5,068	15,558	(2,683)	(2,683)	(2,683)	(1,098)	(1,576)	(1,564)	
W095	OWSLEY COUNTY ATTORNEY	-	8,453	-	-	-	-	-	-	930	8,477	(29)	(29)	(29)	537	(547)	(526)	
W096	PENNINGTON COUNTY ATTORNEY	-	6,652	-	-	-	-	-	-	2,284	880	9,615	(16)	(16)	(16)	564	(546)	
W097	PERY COUNTY ATTORNEY	-	39,044	-	-	-	-	-	-	13,466	317	37,018	7,416	7,416	7,416	10,931	5,025	
W098	PIKE COUNTY ATTORNEY	-	95,031	-	-	-	-	-	-	33,086	117	91,130	5,770	5,770	5,770	12,195	(1,121)	
W099	POWELL COUNTY ATTORNEY	-	18,013	-	-	-	-	-	-	6,213	1,839	18,771	(91)	(91)	(91)	1,172	(1,139)	
W103	ROWAN COUNTY ATTORNEY	-	443	-	-	-	-	-	-	153	4	91	58	58	88	31	0	
W104	RUSSELL COUNTY ATTORNEY	-	19,701	-	-	-	-	-	-	8,795	20,042	(108)	(108)	(108)	2,142	(1,345)	(722)	
W105	SCOTT COUNTY ATTORNEY	-	5,368	-	-	-	-	-	-	2,999	8,046	(473)	(473)	(473)	(114)	(801)	(348)	
W106	SHELBY COUNTY ATTORNEY	-	7,511	-	-	-	-	-	-	2,997	9,677	(860)	(860)	(860)	145	(880)	(390)	
W107	SIMPSON COUNTY ATTORNEY	-	2,081	-	-	-	-	-	-	21	1,978	126	126	126	266	(2)	(441)	
W109	TAYLOR COUNTY ATTORNEY	-	19,352	-	-	-	-	-	-	6,743	206	18,564	367	367	367	1,857	(821)	
W110	TODD COUNTY ATTORNEY	-	7,102	-	-	-	-	-	-	2,450	5,153	11,829	(849)	(849)	(849)	(174)	(1,243)	
W113	UNION COUNTY ATTORNEY	-	1,317	-	-	-	-	-	-	385	104	1,514	(0)	(0)	(0)	75	(69)	
W114	WARREN CO ATT CHILD SUPP	-	80,726	-	-	-	-	-	-	27,842	88,233	(1,813)	(1,813)	(1,813)	4,477	(9,893)		
W115	WASHINGTON CO ATTORNEY	-	8,975	-	-	-	-											

## **APPENDIX B**

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### **COLLECTIVE OPEB AMOUNTS – CERS HAZARDOUS SYSTEM**

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Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix B: Collective OPEB Amounts for CERS Hazardous Zone  
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Employing Employer Code	Participating Employee Name	2017			Net OPEB Liability as of June 30, 2018								OPEB Expense				Implicit Subsidy Year Ending 6/30/2019
		Proportionate Share	2017 Proportionate Share	2018 Proportionate Share	Employee Contributions	Implicit Subsidy Contributions	Total Contributions	Discount Rate 5.9%	Discount Rate Less 1.00% 4.9%	Discount Rate Plus 1.00% 6.9%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Non-employer OPEB Expense	
(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	
3002	JEFFERSON CO SHERIFF	1.233556	1.361546	142,625	(6,144)	588,341	8,784,754	12,225,441	6,048,639	5,989,652	12,258,089	1,475,971	(172,028)	1,303,943	-	3,231,065	
3003	KEMTON CO SHERIFF	0.275833	0.276583	143,257	(12,066)	131,191	1,348,749	1,335,595	1,348,749	1,335,595	1,348,749	1,335,595	(7,932)	321,186	-	1,303,666	
3005	CAMPBELL CO SHERIFF	0.030212	0.030388	15,948	(1,343)	14,605	215,315	303,689	150,148	148,883	304,557	36,939	396	37,335	-	37,705	
3006	FAVETTE CO SHERIFF	0.368828	0.374831	187,216	(8,221)	179,015	2,374,265	2,375,355	1,781,216	1,885,117	431,216	4,097	456,211	4,552,991	-	456,211	
3004	HAZON COUNTY SHERIFF	0.351386	0.351436	183,007	(15,415)	167,592	2,566,240	2,497,999	3,482,408	3,482,408	1,722,992	1,706,189	1,908,807	420,440	(2,883)	417,557	
3004	HAZON COUNTY SHERIFF	0.200592	0.200594	103,078	(9,488)	93,590	1,493,194	1,026,952	1,026,952	1,026,952	2,083,057	2,083,057	-	2,083,057	-	2,083,057	
3004	WARREN COUNTY SHERIFF	0.400702	0.397640	208,652	(17,578)	191,074	2,856,843	3,071,512	1,964,809	1,945,648	3,985,395	479,447	282	479,729	-	479,729	
3004	BOONE COUNTY SHERIFF	1.559509	1.547594	802,112	(86,404)	715,708	11,217,241	15,433,512	7,465,942	7,271,917	15,508,939	1,803,741	885	1,806,626	-	1,806,626	
3002	MADISON COUNTY SHERIFF	0.157926	0.163173	82,350	(6,928)	75,422	1,156,948	1,166,124	774,377	774,377	1,570,777	188,951	(1,827)	187,124	-	185,297	
3002	BULLITT CO SHERIFF	0.200500	0.202200	104,412	(12,502)	91,910	2,011,914	2,024,489	1,937,474	1,938,945	2,814,820	341,288	(4,125)	337,163	-	337,163	
A156	CITY OF ANCHORAGE	0.026876	0.026876	13,617	(1,017)	12,600	183,607	189,782	268,792	268,792	484,152	50,743	60,487	57,259	-	57,259	
A019	BELLEVIEW/DAYTON FIRE	0.185858	0.194168	96,693	(8,344)	88,349	1,323,666	1,819,961	1,819,961	901,461	1,846,561	222,143	(12,705)	209,438	-	209,438	
A019	CAMPBELL CO FIRE DIST 1	0.081876	0.075126	42,842	(3,911)	38,931	583,607	611,243	387,645	387,645	730,941	79,341	7,339	106,482	-	106,482	
A019	SOUTHERN CAMPBELL FIRE DIST	0.079704	0.072328	41,511	(3,490)	38,021	568,257	789,055	390,822	390,822	792,739	95,387	8,745	104,182	-	104,182	
A020	ALLEN CO AMBULANCE SVC	0.126491	0.126587	65,679	(5,549)	60,130	901,830	1,933,987	620,378	614,189	1,254,084	151,349	(1,700)	150,679	-	150,679	
A010	WOODFORD CO FIRE DISTRICT	0.084006	0.044976	19,794	(1,667)	18,127	270,967	176,658	188,359	184,542	378,009	46,375	(9,141)	36,142	-	36,142	
B008	BURLINGTON FIRE PRO DIST	0.239899	0.237979	124,822	(10,322)	114,500	1,743,097	2,377,320	1,176,129	1,154,659	2,385,466	286,996	(19,851)	267,145	-	267,145	
B015	CITY OF HILLVIEW	0.112644	0.105955	58,667	(4,941)	53,726	801,106	1,116,537	552,340	546,954	1,120,361	134,781	-	134,781	-	134,781	
B045	CITY OF BELLEVILLE	0.029549	0.027276	13,382	(1,298)	12,084	210,565	202,096	146,838	148,405	293,745	35,338	5,119	40,457	-	40,457	
B256	BUSCHEL FIRE PROTECT DIST	0.131899	0.127464	68,591	(5,777)	62,814	938,869	1,300,201	685,775	638,477	1,329,883	3,934	(3,934)	161,514	-	161,514	
B259	CITY OF LUDLOW	0.447566	0.431726	76,954	(6,482)	70,472	1,053,440	1,464,334	724,509	717,444	1,469,586	176,793	19,011	195,804	-	195,804	
B456	ANCHORAGE METEORITEN FIRE AND EMS	0.024139	0.023706	24,437	(2,062)	22,375	2,935,489	4,000,475	2,014,889	1,999,210	4,095,110	264,800	777,446	379,588	-	379,588	
B556	LOUISVILLE APPOINT AUTHOR	0.368449	0.414232	191,894	(16,163)	175,731	2,636,892	3,651,509	1,896,559	1,789,400	3,684,456	440,656	(61,268)	379,388	-	379,388	
B556	LAKE DREAM/LAKE FIRE DIST	0.027249	0.023799	14,479	(1,194)	13,285	194,098	300,903	192,049	192,049	372,771	23,514	(6,517)	18,997	-	18,997	
C106	CITY OF BIRMINGHAM	0.042846	0.042780	8,470	(713)	7,757	115,956	141,184	79,749	78,911	161,762	19,460	-	19,460	-	19,460	
C106	FARDALE FIRE DISTRICT	0.149159	0.152270	77,572	(6,342)	71,230	1,094,177	1,476,800	731,271	724,440	1,483,302	17,843	(43,290)	135,343	-	135,343	
C256	LOUISVILLE CO METRO	27.722255	27.782763	14,434,474	(1,216,120)	13,222,624	197,645,456	274,744,010	153,913,760	134,608,099	275,724,450	33,170,545	(802,541)	32,867,524	-	32,867,524	
C336	INDIAN HILLS POLICE DEPT	0.040404	0.051635	20,850	(1,756)	19,094	285,426	396,756	196,303	194,389	394,180	47,921	(1,461)	46,460	-	46,460	
D004	CITY OF FREMONT	0.005499	0.006336	2,861	(241)	2,620	30,163	54,818	26,934	26,934	64,514	6,572	4,851	4,851	-	4,851	
D004	CITY OF FREMONT	0.040096	0.040890	4,878	(411)	4,467	66,776	92,822	43,925	45,478	93,155	11,263	(12,681)	12,443	-	12,443	
D008	CITY OF COAL RUN VILLAGE	0.024415	0.023846	12,214	(1,052)	11,162	170,043	181,007	118,557	118,557	242,793	29,468	805	30,273	-	30,273	
D106	SIMPSONVILLE RURAL FIRE	0.053708	0.047450	28,054	(2,359)	25,695	383,358	532,887	263,657	263,657	534,798	64,317	7,509	71,846	-	71,846	
D015	ZONETOWN FIRE PROT DIST	0.148376	0.146646	72,273	(6,509)	65,764	1,057,818	1,470,489	727,520	720,425	1,470,489	177,327	29,468	206,895	-	206,895	
G506	SHILLY CO SUB FIRE DIST	0.010306	0.011400	6,804	(573)	6,231	93,114	129,461	64,053	63,429	129,925	15,414	-	15,414	-	15,414	
J002	CITY OF SCOTTVILLE	0.063996	0.031344	31,321	(2,790)	28,531	451,407	602,027	311,833	308,792	612,518	76,093	39,992	116,085	-	116,085	
J002	CITY OF LAWRENCEBURG	0.112132	0.109688	58,384	(4,918)	53,466	799,235	1,110,776	548,874	548,874	1,144,966	134,114	(3,844)	130,270	-	130,270	
J002	CITY OF SCOTTSDALE	0.386189	0.390648	201,133	(16,942)	184,192	2,751,371	3,827,321	1,891,446	1,875,178	3,841,049	462,820	(6,916)	455,904	-	455,904	
J002	CITY OF HOPKINSVILLE	0.461656	0.488818	245,644	(20,868)	224,776	3,444,884	5,172,824	2,192,014	2,192,014	5,000,766	587,644	(129,644)	458,000	-	458,000	
J007	CITY OF FRANKFORT	1.500949	1.532458	785,936	(66,139)	719,797	10,790,907	14,955,411	7,399,496	7,377,335	15,000,052	1,805,604	(43,322)	1,762,282	-	1,762,282	
J007	CITY OF LANGLEY	0.048194	0.050524	25,163	(2,139)	23,024	344,659	478,415	284,954	284,954	488,553	57,809	(3,255)	54,554	-	54,554	
J009	KEMTON COUNTY AIRPORT BLD	0.150886	0.144288	781,424	(65,419)	716,005	10,697,144	14,866,556	7,285,271	7,285,271	14,928,889	1,795,338	53,931	1,849,269	-	1,849,269	
J009	CITY OF LONDON	0.137326	0.137396	69,227	(6,652)	62,575	2,673,814	3,716,738	1,838,928	1,820,960	3,702,881	460,920	(1,867)	458,053	-	458,053	
J009	CITY OF HARTSDURG	0.046619	0.047739	24,392	(2,051)	22,341	319,163	464,518	227,612	227,612	465,822	56,212	(4,125)	52,087	-	52,087	
J009	CITY OF WINTERBURG	0.091057	0.105326	47,449	(3,997)	43,452	667,542	920,895	462,728	462,728	920,339	109,029	(12,781)	96,248	-	96,248	
J009	CITY OF SARGENTON	0.332499	0.370819	172,312	(14,591)	157,721	3,296,387	4,715,427	2,161,049	2,161,049	3,968,210	397,881	(4,351)	393,530	-	393,530	
J100	CITY OF MERIDIAN	0.303680	0.308476	159,613	(13,619)	145,994	2,342,374	3,219,359	855,155	843,857	3,219,359	398,813	(14,341)	384,472	-	384,472	
J113	CITY OF MORGANFIELD	0.029140	0.030848	15,281	(1,287)	13,994	209,182	280,182	147,463	147,463	291,617	35,156	(2,947)	32,209	-	32,209	
J118	CITY OF COBERN	0.322018	0.307812	167,718	(14,127)	153,591	2,296,950	3,191,484	1,579,052	1,563,653	3,203,913	385,316	(5,068)	400,384	-	400,384	
J156	CITY OF JEFFERSONCOUNTY	0.739176	0.745590	384,971	(32,436)	352,535	5,268,982	7,325,335	3,624,459	3,589,112	7,315,013	884,430	(4,818)	879,612	-	879,612	
J210	BOVD CO AMBULANCE SERVICE	0.344288	0.354246	177,706	(14,948)	162,758	2,432,075	3,381,537	1,673,085	1,656,769	3,393,666	408,241	(20,075)	388,166	-	388,166	
J256	CITY OF ST MATHEWS	0.306999	0.300716	157,993	(15,813)	142,180	2,073,491	3,077,279	1,769,822	1,769,822	3,096,110	391,399	(40,495)	391,399	-	391,399	
J259	CITY OF PAINESVILLE	0.056419	0.047396	28,118	(2,871)	25,247	397,928	560,940	266,800	266,800	541,174	61,490	7,449	68,939	-	68,939	
J259	CITY OF ALEXANDRIA	0.107218	0.161898	87,122	(7,338)	79,784	1,188,246	1,637,826	820,248	812,449	1,661,792	200,515	3,609	204,124	-	204,124	
J264	CITY OF OAK CREEK	0.322938	0.321126	166,026	(15,833)	150,193	876,462	1,216,663	596,613	596,613	1,216,663	147,091</					

Board Meeting- June 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix B: Collective OPEB Amounts for CERS Hazardous Waste

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Table with columns: Participating Employer Code, Participating Employer Name, 2018 Proportionate Share, 2017 Proportionate Share, Employer Contributions, Implicit Subsidy, Total Contributions, Discount Rate Less 1.00%, Discount Rate Plus 1.00%, Health Care Trend Rate % Decrease, Health Care Trend Rate % Increase, Proportionate Share of Aggregate Plan OPEB Expense, Deferred Amounts, Gross Employer OPEB Expense, Proportionate Share of Nonemployer OPEB Expense, Net Employer OPEB Expense, Implicit Subsidy Year Ending 6/30/2019.

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Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix B: Collective OPEB Amounts for CERS Hazardous Waste

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Participating Employer Code	Participating Employer Name	2018		2017		Net OPEB Liability as of June 30, 2018						OPEB Expense					
		Proportionate Share (%)	Proportionate Share (%)	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Health Care Trend Rate % Increase	Health Care Trend Rate % Decrease	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts Proportionate Share of OPEB Expense	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net OPEB Expense	Implicit Subsidy Year Ending 6/30/2019	
V009	BOKROUN CO FISCAL COURT	0.0263676	0.0254706	12,241	(2,758)	29,983	448,203	623,023	308,253	305,247	625,257	75,219	(3,675)	71,344	(31,344)	71,344	(8,765)
V011	BROCKEN CO FISCAL COURT	0.2928808	0.3114288	152,498	(12,848)	139,650	2,087,588	1,435,750	1,421,748	2,912,258	350,348	(26,223)	324,125	324,125	324,125	324,125	324,125
V012	BRECKENRIDGE CO FISCAL CT	0.0287226	0.0272746	14,959	(1,260)	13,699	204,776	284,649	140,836	139,462	285,070	34,566	4,445	35,011	(3,445)	35,011	(815)
V013	BREITHEIT CO FISCAL COURT	0.0386286	0.0393336	4,321	(584)	3,737	53,457	82,217	40,387	40,387	92,512	9,602	(1,748)	10,350	(1,748)	10,350	(1,820)
V014	BRECKENRIDGE CO FISCAL CT	0.0499496	0.0163236	26,013	(2,193)	23,820	356,275	494,989	244,306	242,518	496,765	59,761	10,143	101,463	(10,143)	101,463	(1,418)
V017	CLAYCOCK CO FISCAL COURT	0.0702876	0.0788386	39,200	(3,302)	35,898	745,623	505,925	305,466	305,466	745,608	90,556	46,878	90,556	(46,878)	90,556	(1,137)
V019	CAMPBELL CO FISCAL CT	0.3628176	0.3685186	188,560	(15,918)	172,642	2,586,738	3,595,023	1,779,043	1,761,693	3,608,590	434,117	(10,526)	423,611	(423,611)	423,611	(10,209)
V023	CAREY COUNTY FISCAL COURT	0.0393436	0.0473236	20,419	(1,722)	18,697	279,794	388,837	192,430	192,430	390,322	40,667	(10,209)	36,067	(36,067)	36,067	(1,184)
V025	CLARK COUNTY FISCAL COURT	0.3126936	0.3113156	162,855	(11,717)	149,138	3,098,940	2,229,374	1,518,311	1,510,055	(37,443)	(1,426)	37,443	37,443	(37,443)	37,443	(8,877)
V030	DAREES CO FISCAL COURT	0.0308286	0.0314826	188,889	(18,053)	170,836	4,646,125	6,450,528	1,918,246	1,918,246	6,474,004	778,792	6,386	785,128	(785,128)	785,128	(7,771)
V032	ELLIOTT CO FISCAL CT	0.0029486	0.0148426	1,294	(2,294)	1,000	24,720	24,720	24,720	24,720	24,720	2,972	(11,711)	(12,709)	(12,709)	(12,709)	(379)
V035	FLEMING CO FISCAL COURT	0.0517376	0.0495136	26,956	(2,270)	24,686	309,006	512,937	251,788	251,311	513,777	63,208	3,287	64,295	(3,287)	64,295	(1,469)
V037	FRANKLIN CO FISCAL COURT	0.7953186	0.7953186	381,669	(4,466)	377,203	6,244,945	7,289,342	3,606,512	3,711,880	880,600	(13,272)	867,328	867,328	(867,328)	867,328	(10,876)
V041	GRANT COUNTY FISCAL COURT	0.1129806	0.1321736	58,842	(4,956)	53,886	805,502	1,119,087	551,988	548,585	1,121,703	138,143	(25,130)	109,873	(109,873)	109,873	(1,207)
V043	GRANDVIEW CO FISCAL COURT	0.4063896	0.4053396	211,643	(17,827)	193,816	2,897,239	4,027,305	3,992,590	1,973,360	4,041,700	486,236	(65,480)	420,756	(420,756)	420,756	(15,536)
V047	HARDIN CO FISCAL COURT	0.7414486	0.7289736	385,999	(32,132)	353,867	5,284,056	7,145,098	3,634,138	3,598,697	7,373,443	886,792	8,474	895,466	(895,466)	895,466	(10,039)
V049	HARRISON CO FISCAL COURT	0.0399816	0.0396786	46,863	(3,847)	42,916	641,528	891,756	441,214	436,612	894,954	107,664	(9,403)	98,261	(98,261)	98,261	(2,554)
V052	HENRY CO FISCAL COURT	0.0588046	0.0557706	30,251	(2,548)	27,703	418,115	575,641	284,810	284,810	577,905	69,499	(10,776)	71,882	(71,882)	71,882	(1,649)
V054	HOOPER CO FISCAL COURT	0.2064986	0.3011886	151,296	(21,744)	129,552	2,071,133	2,678,977	1,424,843	1,410,941	2,889,303	347,586	(16,076)	331,510	(331,510)	331,510	(8,246)
V057	JESSEX CO FISCAL COURT	0.4986816	0.5000706	259,792	(21,882)	237,910	3,556,370	4,983,229	2,445,913	2,422,660	4,965,261	596,845	(17,676)	579,169	(579,169)	579,169	(16,460)
V080	KNOX CO FISCAL CT	0.0400246	0.0578976	20,845	(1,756)	19,089	285,355	396,657	196,254	194,340	399,080	47,889	(22,843)	25,046	(25,046)	25,046	(1,136)
V082	LARUE CO FISCAL COURT	0.0385436	0.0404936	20,061	(1,600)	18,461	274,618	381,332	188,870	187,028	381,051	46,987	(7,381)	39,518	(39,518)	39,518	(1,091)
V083	LAUREL COUNTY FISCAL COURT	0.0764576	0.0875896	39,820	(3,548)	36,272	545,107	757,726	374,901	371,244	750,444	91,482	(14,995)	76,487	(76,487)	76,487	(1,210)
V087	LEITCH CO FISCAL COURT	0.0843276	0.0959336	42,448	(3,660)	38,788	594,772	820,163	405,059	405,059	820,738	99,617	(20,918)	78,699	(78,699)	78,699	(2,288)
V070	LIVINGSTON CO FISCAL CT	0.0499736	0.0520006	26,008	(2,191)	23,817	358,931	494,900	244,882	242,474	496,675	57,500	(13,191)	56,559	(56,559)	56,559	(1,418)
V072	LYON COUNTY FISCAL COURT	0.0444176	0.0448216	21,571	(1,817)	19,754	296,286	410,468	203,085	201,304	411,995	43,395	(8,621)	40,811	(40,811)	40,811	(1,176)
V073	MACCORMICK CO FISCAL COURT	0.7614456	0.7651846	396,572	(34,603)	361,969	5,426,791	7,546,291	3,733,882	3,697,271	7,573,857	911,062	(9,009)	898,279	(898,279)	898,279	(10,615)
V076	MADISON CO FISCAL COURT	0.1544006	0.1480226	80,539	(6,794)	73,745	1,102,520	1,532,558	758,264	750,870	1,538,055	185,029	6,995	192,024	(192,024)	192,024	(4,309)
V078	MARION CO FISCAL COURT	0.0653796	0.0688486	31,946	(2,809)	29,137	464,700	645,966	319,600	316,483	646,273	77,888	(4,674)	73,214	(73,214)	73,214	(1,850)
V079	MARSHALL CO FISCAL COURT	0.1384336	0.1358486	200,127	(16,861)	183,266	2,740,281	3,809,125	1,884,643	1,864,264	3,822,788	459,885	8,804	468,689	(468,689)	468,689	(9,911)
V081	MARION CO FISC CT	0.0974686	0.0929136	50,732	(4,273)	46,459	694,460	945,361	473,632	472,074	948,623	116,650	(8,581)	112,911	(112,911)	112,911	(2,765)
V083	MENAFEE CO FISCAL COURT	0.0373806	0.0373876	19,468	(1,640)	17,828	266,504	370,654	181,290	181,502	371,783	44,726	(3,361)	44,400	(44,400)	44,400	(1,041)
V087	MONTGOMERY CO FISCAL CT	0.1286486	0.1262746	67,662	(5,644)	62,018	912,208	1,274,564	638,815	624,663	1,275,537	153,800	1,962	155,862	(155,862)	155,862	(3,652)
V088	MORGAN CO FISCAL CT	0.0270236	0.0292746	14,074	(1,185)	12,889	192,663	267,811	132,505	132,505	268,772	32,333	(1,094)	32,919	(32,919)	32,919	(767)
V090	MOUNTAIN CO FISCAL CT	0.3131536	0.2382326	120,587	(10,357)	110,230	1,650,915	2,294,625	1,135,133	1,124,241	2,302,885	277,096	(4,742)	272,354	(272,354)	272,354	(6,771)
V093	OLDHAM CO FISCAL COURT	0.6225336	0.6226846	339,860	(28,026)	311,834	4,652,438	6,467,118	3,199,739	3,168,515	6,490,314	790,791	(6,377)	784,414	(784,414)	784,414	(8,524)
V094	OWEN COUNTY FISCAL COURT	0.0311486	0.0288486	16,222	(1,366)	14,856	222,073	308,092	152,732	151,242	309,799	37,269	2,883	40,152	(40,152)	40,152	(884)
V096	PERKINSON CO FISCAL COURT	0.0704146	0.0638996	36,672	(3,089)	33,583	502,023	697,837	345,269	341,902	696,360	84,852	7,482	91,734	(91,734)	91,734	(1,999)
V100	PULASKI CO FISCAL CT	0.4793296	0.4411146	249,642	(21,027)	228,615	3,417,421	4,750,384	2,350,320	2,327,429	4,767,422	573,526	44,004	617,530	(617,530)	617,530	(13,027)
V103	ROMAN CO FISCAL COURT	0.1481706	0.1641536	77,448	(6,523)	70,925	1,083,213	1,472,749	725,167	722,657	1,479,055	177,839	(20,874)	156,965	(156,965)	156,965	(4,221)
V106	SCOTT CO FISCAL CT	0.1701336	0.1179406	69,422	(5,131)	64,291	834,560	1,196,568	577,640	5,681,485	5,737,640	1,450,691	(80,827)	1,531,517	(1,531,517)	1,531,517	(17,464)
V108	SHELBY CO FISCAL COURT	0.1532026	0.1474706	86,417	(6,988)	79,429	1,436,382	6,096,961	3,034,696	3,016,880	6,033,584	736,304	(15,304)	721,000	(721,000)	721,000	(4,296)
V109	TAYLOR COUNTY FISCAL COURT	0.0749796	0.0718536	38,998	(3,285)	35,713	533,857	742,087	387,163	383,982	746,749	80,594	3,195	82,793	(82,793)	82,793	(2,126)
V112	TRIMBLE CO FISCAL COURT	0.0412186	0.0410446	7,405	(624)	6,781	101,369	140,007	69,717	69,037	141,413	17,615	(1,681)	15,934	(15,934)	15,934	(404)
V113	UNION COUNTY FISCAL COURT	0.0556936	0.0410326	18,551	(1,560)	16,991	254,493	353,755	175,027	173,321	355,024	42,710	(7,291)	35,419	(35,419)	35,419	(1,013)
V115	WASHINGTON CO FISC COURT	0.0615666	0.0704416	32,064	(2,701)	29,363	438,941	610,149	301,884	298,940	612,337	73,665	(15,382)	58,283	(58,283)	58,283	(1,748)
V119	CITY OF HIGHLAND HEIGHTS	0.1241936	0.1208406	64,662	(5,448)	59,214	885,446	1,203,813	608,970	603,011	1,235,228	148,599	3,115	151,714	(151,714)	151,714	(3,246)
V120	WOODFORD CO FISCAL COURT	0.1450086	0.1754506	75,783	(6,483)	69,300	1,037,413	1,442,055	713,486	706,528	1,447,227	174,103	(39,217)	134,886	(134,886)	134,886	(4,111)
V199	CITY OF ERLANGER	0.7513676	0.7569916	392,365	(33,049)	359,316	5,731,201	7,466,234	3,694,072	3,638,007	7,491,013	901,417	(11,427)	889,990	(889,990)	889,990	(21,386)
V171	CITY OF ANDOVER	0.0075336	0.0077706	4,000	(344)	3,656	53,989	72,827	38,507	38,311	78,106	9,306	34	9,340	(9,340)	9,340	(121)
V196	CITY OF BUTLER	0.0081316	0.0088986	4,339	(365)	3,974	59,3										



Board Meeting- May 16, 2019 - 2019 - 2020 Report- John Chilton/Kristen Coffey

Appendix B: Collective OPEB Amounts for CERS Hazardous System

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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Change in Preparation of Resources for Future Measurement Period Ending June 30				
		Liability Experience	Assumption Changes	Investment Experience	Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Resources	Liability Experience	Assumption Changes	Investment Experience	Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Resources	Change in Preparation of Resources				
												2019	2020	2021	2022	2023
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
3902	JEFFERSON CO SHERIFF	-	2,098,867	-	2,098,867	982,841	2,407	805,098	613,237	2,462,253	355,863	355,863	(130,338)	(337,181)	-	
3903	KENTON CO SHERIFF	-	601,804	-	601,804	218,158	5,364	186,436	189,201	458,987	109,801	109,801	1,561	(58,348)	-	
3908	CAMPBELL CO SHERIFF	-	66,395	-	66,395	24,977	597	20,755	36	45,785	13,503	13,503	1,453	(5,792)	-	
3908	HARVET CO SHERIFF	-	804,205	-	804,205	287,856	7,034	244,622	418	536,269	158,467	158,467	18,467	(18,467)	-	
3940	DAVENS CO SHERIFF	-	768,789	-	768,789	279,688	6,853	238,658	10,071	535,060	147,518	147,518	9,243	(70,559)	-	
3944	BOONE COUNTY SHERIFF	-	469,200	-	469,200	166,860	4,084	141,955	245	313,151	92,135	92,135	7,709	(7,709)	-	
3948	WARREN COUNTY SHERIFF	-	876,686	-	876,686	319,241	7,815	271,594	469	599,139	171,792	171,792	14,109	(78,490)	-	
3948	BOONE COUNTY SHERIFF	-	3,413,574	-	3,413,574	1,243,266	30,410	1,056,682	1,825	2,315,511	668,286	668,286	54,675	(505,615)	-	
3962	MADISON COUNTY SHERIFF	-	345,522	-	345,522	128,228	3,080	107,041	29,483	285,412	59,269	59,269	(2,878)	(35,574)	-	
3962	BULLITT CO SHERIFF	-	623,545	-	623,545	227,025	5,558	193,172	85,500	511,107	97,862	97,862	(14,280)	(89,200)	-	
A156	CITY OF ANCHORAGE	-	127,776	-	127,776	46,512	1,139	5,482	49	67,367	24,965	24,965	1,386	(11,480)	-	
A819	BELLVILLE DAYTON FIRE	-	406,197	-	406,197	147,924	3,621	125,838	45,021	322,394	66,761	66,761	(6,299)	(43,421)	-	
AC19	CAMPBELL CO FIRE DIST 1	-	179,093	-	179,093	205,979	1,096	1,542	89	123,887	42,576	42,576	30,362	(11,921)	-	
AD19	SOUTHERN CAMPBELL F DIST	-	174,382	-	174,382	63,504	1,504	54,023	85	119,166	42,910	42,910	11,544	(10,808)	-	
A802	ALEXANDRIA FIRE DIST	-	276,747	-	276,747	100,782	2,467	85,715	4,469	193,434	52,871	52,871	3,095	(25,524)	-	
A820	WOODFORD CO FIRE DISTRICT	-	83,152	-	83,152	30,281	741	25,760	32,429	89,211	7,126	7,126	(7,828)	(12,485)	-	
B008	BURLINGTON FIRE PRO DIST	-	524,782	-	524,782	191,169	4,678	162,775	70,224	428,586	82,850	82,850	(11,528)	(17,709)	-	
B015	CITY OF HILLVIEW	-	246,451	-	11,993	258,044	89,750	2,197	76,150	168,424	51,429	51,429	7,101	(20,341)	-	
B045	CITY OF BELLEFONTE	-	64,417	-	18,313	82,830	23,511	576	20,018	39	44,155	17,760	6,139	(2,982)	-	
B256	BIRMGHEM FIRE PROTECT DIST	-	888,441	-	14,176	302,137	104,812	2,668	89,355	151	195,914	60,304	60,304	8,478	(23,685)	-
B259	CITY OF LUDLOW	-	323,272	-	67,305	390,977	117,725	2,882	100,148	155	220,910	82,254	82,254	24,107	(18,547)	-
B456	ANCHORAGE METRO FIRE AND EMS	-	900,821	-	1,011,343	429,264	328,000	8,930	279,071	217	615,288	461,031	461,031	298,969	75,774	-
B656	LOUISVILLE AIRPORT AUTHORITY	-	806,121	-	806,121	293,653	7,186	249,733	217,306	767,788	96,437	96,437	(48,542)	(105,998)	-	
B656	LAKE CREEK AND FIRE DIST	-	59,563	-	59,563	21,691	531	16,642	5,136	63,795	5,136	5,136	(5,788)	(8,905)	-	
C106	CITY OF SIMPSONVILLE	-	15,384	-	72,536	108,120	12,958	317	11,024	24,299	27,394	27,394	20,991	8,042	-	
C106	PANHANDLE FIRE DISTRICT	-	152,289	-	152,289	118,824	2,808	101,085	155,596	376,414	20,543	20,543	(58,188)	(33,817)	-	
C256	LOUISVILLE FF CO METRO	-	60,652,843	-	60,652,843	22,047,285	540,642	107,005	1,061,328	42,479,800	11,563,136	11,563,136	20,907,915	(65,027,915)	-	
C356	INDIANA HILLS POLICE DEPT	-	87,589	-	87,589	31,897	781	27,135	54,862	114,675	1,674	1,674	(14,077)	(16,357)	-	
D024	CITY OF FLEMING	-	12,018	-	12,018	4,377	107	3,721	6,662	14,969	814	814	(1,547)	(2,032)	-	
D071	CITY OF LEWISBURG	-	20,492	-	4,545	25,037	7,462	183	6,348	10,600	5,285	5,285	1,599	(1,137)	-	
D088	CITY OF COAL RUN VILLAGE	-	13,408	-	13,408	19,460	476	16,546	147	16,500	11,273	11,273	1,667	(14,337)	-	
D108	SIMPSONVILLE RURAL FIRE	-	117,462	-	24,715	144,177	42,841	1,049	36,445	56	80,391	30,524	30,524	9,363	(6,425)	-
GD16	JONATHAN FIRE PRO DIST	-	324,415	-	104,598	429,213	118,214	2,894	102,564	147	221,839	92,912	92,912	34,522	(12,519)	-
GS06	SHENLEY CO SUB FIRE DIST	-	28,580	-	28,580	10,468	255	8,454	761	29,278	5,375	5,375	235	(2,682)	-	
J002	CITY OF SCOTTSVILLE	-	139,138	-	142,024	281,162	50,770	1,240	43,104	37	95,051	67,212	67,212	40,180	8,506	-
J003	CITY OF LAWRENCEBURG	-	845,263	-	845,263	89,917	2,186	75,982	129	167,644	50,296	50,296	6,182	(20,799)	-	
J007	CITY OF MIDDLEBORO	-	844,934	-	844,934	307,698	7,315	261,757	33,469	608,455	156,382	156,382	4,412	(80,698)	-	
J024	CITY OF KNOXVILLE	-	3,504,143	-	3,504,143	1,276,907	31,335	1,083,370	445,242	2,883,144	558,886	558,886	(20,355)	(183,421)	-	
J037	CITY OF FRANKFORT	-	3,301,612	-	3,301,612	1,202,341	29,430	1,022,626	153,074	2,497,671	602,586	602,586	8,761	(119,993)	-	
J640	CITY OF LINDSEY	-	105,705	-	105,705	38,464	942	32,747	11,461	85,644	17,445	17,445	(1,587)	(12,361)	-	
J659	KENTON COUNTY AIRPORT DIST	-	3,262,658	-	213,217	3,495,875	1,195,459	29,261	1,016,954	1,702	2,483,356	701,991	701,991	11,561	(264,821)	-
J683	CITY OF LONDON	-	620,519	-	620,519	298,897	7,214	254,194	4,676	584,998	159,155	159,155	15,576	(74,537)	-	
J687	CITY OF WHITEHURST	-	102,469	-	102,469	37,316	913	31,745	56,634	120,408	5,831	5,831	(12,608)	(14,008)	-	
J684	CITY OF HARRODSBURG	-	199,326	-	199,326	75,988	1,777	61,751	46,327	181,443	26,214	26,214	(9,635)	(24,973)	-	
J680	CITY OF BARDSTOWN	-	727,723	-	727,723	265,013	6,487	225,446	183,121	679,807	91,616	91,616	(19,868)	(93,513)	-	
J100	CITY OF SOMERSET	-	1,976,982	-	1,976,982	719,953	17,622	612,461	50,566	1,400,662	372,401	372,401	16,821	(185,244)	-	
J113	CITY OF MORGANFIELD	-	64,192	-	64,192	23,377	572	19,887	837	52,153	10,211	10,211	(1,338)	(7,049)	-	
J118	CITY OF CORBIN	-	704,564	-	54,000	758,564	256,580	6,232	218,271	363	481,494	152,905	152,905	26,179	(54,919)	-
J156	CITY OF JEFFERSON	-	1,617,212	-	1,617,212	589,837	14,415	501,006	52,118	1,156,766	301,546	301,546	10,546	(153,205)	-	
J210	ROYD CO AMBULANCE SERVICE	-	746,521	-	746,521	271,859	6,654	211,269	7,099	580,831	125,970	125,970	(8,297)	(78,004)	-	
J256	CITY OF ST MATTHEWS	-	789,713	-	789,713	297,596	7,039	244,656	143,576	682,866	114,024	114,024	(28,023)	(93,108)	-	
J259	CITY OF PARK HILL	-	119,045	-	29,846	148,891	41,852	1,061	36,880	65	81,349	31,674	31,674	(6,264)	(6,969)	-
J319	CITY OF ALEXANDRIA	-	365,990	-	13,258	379,248	113,282	3,262	113,382	192	200,118	75,259	75,259	9,431	(30,820)	-
J324	CITY OF OAK GROVE	-	388,962	-	1,348	390,310	97,907	2,397	83,133	141	183,830	53,505	53,505	5,229	(23,446)	-
J356	CITY OF WEST BUECHEL	-	216,889	-	216,889	78,984	1,933	67,191	29,051	177,139	34,240	34,240	(6,769)	(23,960)	-	
J359	CITY OF FORT HARRIS	-	402,249	-	402,249	179,288	4,389	152,338	4,823	341,029	94,932	94,932	3,378	(44,930)	-	
J410	CANNONBURG VOL FIRE DEPT	-	25,570	-	518	26,088	932	128	7,811	14	17,475	5,142	5,142	544	(2,217)	-
J419	CITY OF GOLD SPRING	-	186,049	-	186,049	72,123	1,763	63,355	102,204	227,447	9,940	9,940	(26,678)	(33,659)	-	
J456	CITY OF JELLY	-	1,381,053	-	137,325	1,518,378	502,935	12,110	427,845	703	943,793	306,587	306,587	60,182	(102,773)	-
J610	CITY OF CATTLETTSBURG	-	195,994	-	10,907	206,901	73,735	1,747	60,718	102	118,942	41,375	41,375	6,123	(15,915)	-
J619	CITY OF FORT THOMAS	-	1,487,296	-	49,905	1,537,201	541,626	13,527	460,758	784	1,016,426	304,715	304,715	50,296	(86,968)	-
J719	CITY OF WESTGATE	-	7,977	-	15,345	23,322	2,965	71	2,471	5,447	5,883	5,883	4,447	1,660	-	
J756	CITY OF PROSPECT	-	64,575	-	64,575	23,516	576	20,005	9,297	63,994	10,010	10,010	(1,735)	(7,255)	-	
J819	CITY OF BELLEVUE	-	218,512	-	218,512	79,575	1,948	67,694	65,898	216,115	24,170	24,170	(15,129)	(29,816)	-	
J859	CITY OF HELLVILLE	-</														

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/ Kristin Coffey

Appendix B: Collective OPEB Amounts for CERS Hazardous System

DRAFT

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		Liability Experience	Assumption Changes	Investment Experience	Change in Preparation & Differences Between Employer Contrib. & Proportions Share of Plan Contributions	Total Deferred Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Preparation & Differences Between Employer Contrib. & Proportions Share of Plan Contributions	Total Deferred Resources	2019	2020	2021	2022	2023	Thereafter
K120	CITY OF VERRILLAS	-	1,004,887	-	172,500	1,177,467	355,948	8,937	311,310	493	686,708	245,010	245,010	64,262	(63,523)	-	-
K256	JEFFERSONTOWN FIRE DIST	-	1,045,929	-	30,516	1,076,445	380,884	9,323	324,025	552	714,794	212,999	212,999	24,875	(89,219)	-	-
K315	MT WASHINGTON FIRE DIST	-	348,658	-	18,049	367,707	127,334	3,117	108,133	182	238,956	73,418	73,418	10,527	(28,611)	-	-
K356	ST MATTHEWS FIRE DIST	-	1,136,553	-	519,744	1,656,297	411,886	10,311	372,100	472	778,599	368,170	368,170	146,123	(21,563)	-	-
K414	CITY OF SMITHS GROVE	-	18,153	-	-	18,153	6,611	162	5,824	1,827	14,224	3,035	3,035	(229)	(1,912)	-	-
K419	ALEXANDRIA FIRE DISTRICT	-	373,858	-	19,747	393,605	126,447	3,332	115,514	82,685	337,984	49,823	49,823	(2,418)	(66,371)	-	-
K456	CAMP TAYLOR FIRE PRO DIST	-	130,386	-	-	130,386	47,483	1,142	40,193	39,640	128,678	14,333	14,333	(9,137)	(17,841)	-	-
K559	CITY OF TAYLORville	-	398,765	-	142,216	540,981	142,216	3,154	222,514	148,849	421,125	36,053	36,053	(5,661)	(58,979)	-	-
K659	MCMAHAN FIRE PRO DIST 14	-	215,749	-	27,596	243,345	78,569	1,923	66,838	108	147,438	49,939	49,939	11,132	(15,104)	-	-
K659	CITY OF BOGEYWOOD	-	702,099	-	106,821	808,920	317,283	6,102	219,037	350	481,109	166,216	166,216	41,044	(46,983)	-	-
K719	CENTRAL CAMPBELL CO FIRE	-	548,575	-	34,460	583,035	199,773	4,890	149,946	266	374,873	116,371	116,371	37,698	(13,281)	-	-
K759	LAKESIDE-CRESTVIEWWHS POL	-	311,864	-	346,324	11,571	2,780	96,614	158	21,121	70,656	70,656	14,562	(22,771)	-	-	
K856	HIGHVIEW FIRE DISTRICT	-	263,991	-	263,991	19,981	2,901	81,659	13,923	19,923	47,911	47,911	502	(25,464)	-	-	
K859	CITY OF FORT MITCHELL	-	711,830	-	-	711,830	209,256	6,145	220,122	34,956	520,149	129,621	129,621	1,591	(89,154)	-	-
L001	ADAM CO AMBULANCE SER	-	106,821	-	1,413	108,234	17,561	1,764	60,714	105	134,508	18,870	18,870	3,469	(17,455)	-	-
L005	CITY OF GLASSBORO	-	1,211,659	-	11,113	1,222,772	441,247	10,800	375,367	646	828,060	239,918	239,918	21,987	(107,112)	-	-
L009	CITY OF PARSIPpany	-	476,596	-	-	476,596	173,561	4,248	147,648	155,684	481,144	49,350	49,350	(36,388)	(66,881)	-	-
L015	CITY OF MT WASHINGTON	-	479,105	-	122,588	601,693	174,475	4,271	148,425	224	327,355	128,173	128,173	41,954	(24,042)	-	-
L025	CITY OF WINCHESTER	-	1,956,280	-	-	1,956,280	712,415	17,438	606,048	27,073	1,363,474	374,830	374,830	27,073	(179,825)	-	-
L021	EDMONSON CO AMBULANCE DIS	-	107,696	-	-	107,696	39,847	959	31,336	3,372	78,854	20,094	20,094	741	(10,178)	-	-
L035	CITY OF FLEMINGSBURG	-	84,266	-	-	84,266	30,867	751	25,105	20,646	78,189	10,664	10,664	(4,991)	(10,769)	-	-
L039	CITY OF WARSAW	-	18,770	-	-	18,770	6,855	167	5,807	43,904	56,724	(6,698)	(6,698)	-	-	-	
L044	OREN CO AMBULANCE SVC	-	106,307	-	-	106,307	38,713	948	32,933	22,335	94,929	14,498	14,498	(4,621)	(13,000)	-	-
L050	CITY OF MARYSVILLE	-	40,583	-	-	40,583	14,779	363	12,572	2,803	35,516	7,147	7,147	(152)	(4,976)	-	-
L062	CITY OF EMMAUS	-	116,192	-	100	116,292	42,313	1,036	35,996	62	79,407	22,735	22,735	1,836	(10,422)	-	-
L067	CITY OF NICHOLSVILLE	-	2,181,299	-	-	2,181,299	798,459	19,443	875,758	10,126	1,306,485	397,802	397,802	5,586	(11,551)	-	-
L073	CITY OF PROCTOR	-	106,407	-	-	106,407	39,478	966	31,584	61,484	115,642	3,894	3,894	(15,601)	(19,243)	-	-
L072	CITY OF EDDYVILLE	-	92,175	-	-	92,175	31,667	822	28,556	6,064	69,009	16,319	16,319	(240)	(9,211)	-	-
L073	CITY OF PROCTOR	-	3,476,368	-	8,811	3,485,179	1,265,982	30,987	1,076,905	285,056	2,654,899	600,710	600,710	60,710	(35,462)	(158,498)	-
L077	CITY OF SALYSVILLE	-	65,247	-	-	65,247	22,768	2,761	582	20,213	44,589	14,671	14,671	2,935	(4,806)	-	-
L086	CITY OF TOMPKINSVILLE	-	170,346	-	-	170,346	62,014	1,158	52,772	13	162,469	42,136	42,136	(10,313)	(10,313)	-	-
L090	CITY OF NEW HAVEN	-	18,588	-	-	18,588	6,709	146	5,759	10	12,704	3,928	3,928	585	(1,077)	-	-
L107	CITY OF FRANKLIN	-	400,422	-	-	400,422	153,184	3,748	133,245	11,818	290,815	78,884	78,884	3,278	(39,559)	-	-
L108	SPENCER CO FIRE DIST	-	41,305	-	2,690	43,995	15,770	386	13,416	23	29,595	9,221	9,221	1,412	(3,471)	-	-
L110	CITY OF ELKTON	-	41,602	-	900	42,502	15,150	371	12,888	22	28,431	8,384	8,384	900	(3,088)	-	-
L159	ELMIRE FIRE PROTECTION	-	251,783	-	1,300	253,083	29,691	2,044	74,001	39,121	202,057	40,756	40,756	(6,528)	(27,260)	-	-
L356	EASTWOOD FIRE PRO DIST	-	343,356	-	930	344,286	125,039	3,041	106,370	440	234,910	67,028	67,028	5,271	(30,881)	-	-
L456	HARRODS CREEK FIRE DIST	-	782,737	-	1,300	784,037	279,585	6,443	237,842	31	524,681	150,781	150,781	16,296	(68,770)	-	-
L556	LYNDON FIRE PROTECT DIST	-	661,657	-	98,709	760,366	240,954	5,898	204,979	328	452,159	157,119	157,119	38,108	(44,138)	-	-
L556	FEIN CREEK FIRE PRO DIST	-	412,640	-	80,443	493,083	123,273	2,737	129,539	203	285,744	104,696	104,696	29,285	(25,033)	-	-
L756	PLEASANT RIDGE PARK FIRE	-	898,478	-	-	898,478	341,764	8,365	260,737	722	648,388	181,423	181,423	12,628	(85,883)	-	-
L856	WORTHINGTON FIRE DIST	-	860,729	-	-	860,729	309,888	7,563	263,551	25,914	608,857	159,061	159,061	1,698	(86,157)	-	-
M014	CITY OF HARDSBURG	-	265,055	-	6,022	271,077	64,612	1,351	19,114	33	42,386	12,861	12,861	1,695	(5,171)	-	-
M015	BULLITT CO FISCAL COURT	-	1,197,687	-	-	1,197,687	449,545	10,676	371,039	27,258	203,738	45,427	45,427	(4,243)	(27,111)	-	-
M042	CITY OF MAYFIELD	-	1,495,945	-	-	1,495,945	486,509	10,676	371,039	975	818,449	305,028	305,028	89,599	(68,559)	-	-
M054	CITY OF DAVISON SPRINGS	-	87,519	-	3,855	91,374	31,872	780	27,113	46	59,811	18,190	18,190	2,448	(7,244)	-	-
M059	KENTON COUNTY FISCAL CT	-	1,207,861	-	21,820	1,229,681	489,799	10,765	374,135	1,218	825,340	212,158	212,158	29,442	(105,091)	-	-
M069	CITY OF STANFORD	-	131,170	-	-	131,170	47,748	1,169	40,336	9,441	98,714	23,078	23,078	(1,514)	(13,187)	-	-
M076	CITY OF RICHMOND	-	2,291,154	-	31,209	2,322,363	815,093	20,440	710,410	12,188	1,507,143	408,080	408,080	46,629	(200,509)	-	-
M081	CITY OF MAYSVILLE	-	71,860	-	427,666	1,141,526	299,965	4,163	221,151	270	487,749	260,018	260,018	11,620	(2,138)	-	-
M085	CITY OF EDMONTON	-	84,636	-	-	84,636	30,622	754	26,220	38,195	95,991	5,793	5,793	(9,428)	(13,111)	-	-
M096	CITY OF FALMOUTH	-	9,465	-	19,294	28,759	3,447	84	2,932	1,461	7,287	7,287	7,287	5,681	2,139	-	-
M109	CITY OF CAMPBELLVILLE	-	528,129	-	-	528,129	193,328	4,708	163,612	21,260	381,909	97,299	97,299	2,120	(50,687)	-	-
M110	CITY OF GUTHRIE	-	21,464	-	-	21,464	7,889	193	6,712	3,521	48,315	(5,207)	(5,207)	(7,136)	(1,916)	-	-
M118	WHITLEY CO FISCAL COURT	-	43,460	-	-	43,460	15,827	387	13,464	1,840	33,579	7,401	7,401	(4,458)	(4,505)	-	-
M151	CITY OF POWERS VILLAGE	-	86,946	-	30,945	117,891	35,683	775	26,396	41	59,415	22,894	22,894	7,254	(4,656)	-	-
M356	MIDDLETOWN FIRE PRO DIST	-	756,261	-	-	756,261	279,406	6,741	234,287	818,581	1,335,015	(82,705)	(82,705)	(218,688)	(194,655)	-	-
N088	CITY OF FLORENCE	-	3,530,048	-	-	3,530,048	1,114,303	31,486	1,093,599	1,737	2,412,228	854,493	854,493	215,547	(226,558)	-	-
N091	CITY OF FERRVILLE	-	11,324	-	-	11,324	4,124	101	3,508	2,065	9,798	1,633	1,633	(403)	(1,338)	-	-
N091	CITY OF BROOKVILLE	-	26,436	-	-	26,436	9,627	236	8,190	2,527	25,880	2,965	2,965	(1,799)	(3,585)	-	-
N092	CITY OF HORSE CREEK	-	20,050	-	-	20,050	7,981	179	6,211	1,215	20,906	(929)	(929)	(4,466)	(6,466)	-	-

Board Meeting- May 16, 2019 - Audit Committee Report- John Chilton/Kristen Coffey

Appendix B: Collective OPEB Amounts for CERS Hazardous System

DRAFT

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30					
		Liability Experience	Assumption Changes	Investment Experience	Change in Preparation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Preparation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
V009	BOURBON CO FISCAL COURT	-	137,541	-	-	137,541	50,988	1,232	42,610	53,734	107,648	23,033	23,033	(1,705)	(14,468)	-	-
V011	BOYLE COUNTY FISCAL COURT	-	640,623	-	-	640,623	233,294	5,710	198,462	92,945	107,641	99,105	99,105	(16,114)	(7,885)	-	-
V012	BROADEN CO FISCAL COURT	-	62,840	-	-	62,840	22,884	560	19,488	42,964	13,739	13,739	13,739	2,436	(4,842)	-	-
V013	BREATHITT CO FISCAL COURT	-	18,151	-	-	18,151	6,610	162	5,232	48,796	15,141	15,141	15,141	(15,459)	(9,188)	-	-
V014	BRECKINRIDGE CO FISCAL CT	-	109,276	-	-	109,276	39,795	974	33,863	74,641	63,080	63,080	63,080	43,418	13,125	-	-
V017	CADWELL CO FISCAL COURT	-	164,675	-	148,068	16,607	39,869	1,668	51,616	14,801	127,256	78,036	78,036	(12,076)	(12,076)	-	-
V019	CAMPBELL CO FISCAL CT	-	793,799	-	-	793,799	289,076	7,076	245,916	37,124	579,192	144,788	144,788	2,037	(76,985)	-	-
V023	CASBY CO FISCAL COURT	-	85,861	-	-	85,861	31,268	765	26,599	36,646	95,278	6,468	6,468	(6,973)	(13,381)	-	-
V025	CLARK COUNTY FISCAL COURT	-	684,133	-	-	684,133	249,139	6,098	212,942	12,727	479,906	130,214	130,214	7,164	(63,965)	-	-
V030	DAWSON CO FISCAL COURT	-	1,624,049	-	-	1,624,049	518,033	12,894	441,266	97,208	288,929	288,929	288,929	26,796	(9,242)	-	-
V032	ELLIOTT CO FISCAL CT	-	5,435	-	23,500	18,065	1,979	1,486	55,766	59,477	114,648	114,648	(16,213)	(17,420)	-	-	
V035	FLEMING CO FISCAL COURT	-	113,238	-	8,485	121,723	41,238	1,009	35,081	96	113,238	27,386	24,520	4,151	(8,556)	-	-
V037	FRANKLIN CO FISCAL COURT	-	1,609,222	-	-	1,609,222	596,027	14,184	498,311	124,859	1,223,761	279,147	279,147	98,868	(163,749)	-	-
V041	GRANT COUNTY FISCAL COURT	-	247,186	-	-	247,186	90,017	2,203	76,737	89,788	258,585	23,048	23,048	(21,407)	(16,290)	-	-
V043	GRAYSON CO FISCAL COURT	-	889,083	-	-	889,083	333,776	7,935	279,434	232,242	839,376	108,455	108,455	(51,446)	(115,757)	-	-
V047	HARRIS CO FISCAL COURT	-	1,621,531	-	31,994	1,653,525	590,510	14,454	502,344	860	1,508,168	325,901	325,901	34,249	(140,692)	-	-
V049	HARRISON CO FISCAL COURT	-	196,867	-	-	196,867	71,693	1,755	60,989	33,334	167,773	29,111	29,111	(6,298)	(22,835)	-	-
V052	HENRY CO FISCAL COURT	-	137,081	-	8,587	135,668	46,279	1,133	39,369	66	86,847	27,254	27,254	4,397	(10,985)	-	-
V054	HOPKINS CO FISCAL COURT	-	635,574	-	-	635,574	231,456	5,655	196,898	56,929	400,948	108,264	108,264	(6,049)	(65,853)	-	-
V057	JESSAMINE CO FISCAL COURT	-	1,091,352	-	-	1,091,352	397,455	9,728	338,096	65,510	807,769	195,830	195,830	(459)	(107,619)	-	-
V060	KNOTT CO FISCAL CT	-	87,568	-	-	87,568	31,889	781	27,128	81,066	140,864	(5,712)	(5,712)	(21,458)	(20,414)	-	-
V062	LABUEL CO FISCAL COURT	-	84,273	-	-	84,273	30,889	751	26,107	26,029	83,570	9,151	9,151	(11,594)	(11,594)	-	-
V063	LAUREL COUNTY FISCAL COURT	-	167,278	-	-	167,278	69,917	1,491	51,822	53,189	167,419	17,730	17,730	(12,354)	(23,250)	-	-
V067	LEITCHER CO FISCAL COURT	-	182,519	-	-	182,519	66,468	1,637	56,544	74,211	198,850	14,789	14,789	(10,035)	(27,875)	-	-
V070	LINCOLN CO FISCAL CT	-	109,256	-	-	109,256	39,788	974	33,847	11,302	85,911	18,183	18,183	(1,466)	(11,556)	-	-
V072	LIVON COUNTY FISCAL COURT	-	96,615	-	-	96,615	32,989	868	28,672	12,566	74,442	14,182	14,182	(10,077)	(10,077)	-	-
V073	LONDON COUNTY FISCAL COURT	-	1,665,947	-	-	1,665,947	656,685	14,850	1,616,014	43,644	1,148,133	313,563	313,563	(5,826)	(156,283)	-	-
V076	MADISON CO FISCAL COURT	-	338,333	-	25,077	363,410	123,210	3,016	104,814	175	211,215	73,185	73,185	12,331	(26,505)	-	-
V078	MARION CO FISCAL COURT	-	142,604	-	-	142,604	51,932	1,271	44,178	12,720	114,603	21,024	21,024	(15,472)	(15,472)	-	-
V079	MARSHALL CO FISCAL COURT	-	840,917	-	-	840,917	306,215	7,496	260,113	423	574,667	193,296	193,296	42,042	(59,410)	-	-
V081	MARION CO FIS CT	-	213,117	-	-	213,117	77,610	1,900	166,033	110	145,648	46,494	46,494	8,162	(16,479)	-	-
V083	MENFEE CO FISCAL COURT	-	81,783	-	-	81,783	29,783	729	25,166	819	54,667	15,764	15,764	1,054	(7,446)	-	-
V087	MONTGOMERY CO FISCAL CT	-	281,466	-	7,174	288,640	103,561	2,509	87,197	149	192,186	57,026	57,026	4,461	(24,171)	-	-
V088	MORGAN CO FISCAL CT	-	59,123	-	-	59,123	21,511	527	18,116	10,968	51,342	8,472	8,472	(2,160)	(7,005)	-	-
V090	NELSON CO FISCAL CT	-	508,570	-	-	508,570	184,476	4,515	156,933	16,725	362,649	94,360	94,360	1,249	(48,449)	-	-
V093	OLDHAM CO FISCAL COURT	-	1,427,705	-	-	1,427,705	519,854	12,726	442,971	22,261	997,268	272,951	272,951	16,163	(31,569)	-	-
V094	OWEN COUNTY FISCAL COURT	-	68,148	-	-	68,148	24,917	607	24,112	34	46,570	16,215	16,215	3,957	(4,528)	-	-
V096	PENNINGTON CO FISCAL COURT	-	154,657	-	26,666	181,323	56,183	1,373	47,726	75	165,277	31,621	31,621	9,930	(9,707)	-	-
V100	PULASKI CO FISCAL CT	-	1,048,712	-	156,943	1,205,655	381,807	9,348	324,887	520	716,662	249,188	249,188	60,539	(89,882)	-	-
V103	ROWAN CO FISCAL COURT	-	1,345,350	-	-	1,345,350	493,867	11,998	1,169,485	285,769	1,248,617	182,755	182,755	(59,444)	(66,651)	-	-
V105	SCOTT CO FISCAL CT	-	2,560,101	-	-	2,560,101	932,307	22,820	793,109	1,318	1,749,554	556,260	556,260	96,787	(39,188)	-	-
V106	SHELBY CO FISCAL COURT	-	1,945,992	-	-	1,945,992	493,867	11,998	1,169,485	285,769	1,248,617	182,755	182,755	(59,444)	(66,651)	-	-
V107	SIMPSON CO FISCAL COURT	-	229,504	-	5,417	234,921	83,578	2,046	71,099	122	156,845	46,377	46,377	(19,773)	(19,773)	-	-
V108	SPIGNER CO TREASURER	-	363,025	-	-	363,025	132,202	3,236	112,464	5,271	251,173	69,513	69,513	4,220	(33,394)	-	-
V109	TAYLOR COUNTY FISCAL COURT	-	183,838	-	11,298	195,136	59,660	1,480	50,751	85	113,958	35,199	35,199	5,732	(12,965)	-	-
V112	TRIMBLE CO FISCAL CT	-	31,107	-	-	31,107	11,328	277	9,337	5,969	27,201	4,405	4,405	(1,189)	(3,741)	-	-
V113	UNION COUNTY FISCAL COURT	-	78,096	-	-	78,096	28,440	696	24,194	25,869	79,199	7,985	7,985	(6,063)	(11,015)	-	-
V115	WASHINGTON CO FIS COURT	-	134,699	-	-	134,699	49,053	1,201	41,729	68,770	160,751	6,970	6,970	(17,254)	(22,740)	-	-
V119	CITY OF HIGHLAND HEIGHTS	-	271,719	-	11,258	282,977	98,951	2,422	84,177	143	185,698	56,273	56,273	7,460	(22,662)	-	-
V120	WOODFORD CO FISCAL COURT	-	318,353	-	-	318,353	119,194	2,838	98,425	193,139	356,538	23,064	23,064	(34,190)	(50,120)	-	-
V129	CITY OF ERLANGER	-	1,448,273	-	-	1,448,273	602,248	14,692	1,042,299	40,211	1,165,780	311,032	311,032	14,373	(194,142)	-	-
V171	CITY OF ADMIRALTY	-	17,181	-	133	17,314	6,257	151	5,321	9	15,742	3,995	3,995	305	(5,522)	-	-
V198	CITY OF BUTLER	-	18,227	-	-	18,227	6,838	162	5,447	1,054	11,461	3,279	3,279	1	(1,791)	-	-
V197	CITY OF HAZARD	-	23,071	-	2,015	25,086	8,452	206	7,147	251	15,762	5,082	5,082	931	(1,791)	-	-
V205	BARREN METCALFE CO AMB SR	-	544,440	-	-	544,440	198,288	4,853	188,665	251	372,037	149,552	149,552	51,622	(25,176)	-	-
V208	CITY OF FREDLIE	-	599,045	-	-	599,045	218,113	5,140	185,582	62,050	471,231	99,677	99,677	(6,063)	(63,348)	-	-
V230	CITY OF OWENSBORO	-	4,121,571	-	218,517	4,340,088	1,500,844	36,738	1,276,846	2,149	2,816,677	867,028	867,028	125,707	(336,513)	-	-
V247	CITY OF MADISON	-	1,360,814	-	5,201	1,366,015	459,885	11,239	906,266	874	861,724	247,878	247,878	21,088	(112,423)	-	-
V259	CITY OF ELSMIRE	-	254,155	-	-	254,155	95,255	2,265	78,736	63,357	236,013	31,657	31,657	(15,853)	(32,621)	-	-
V268	UNION EMERGENCY SERVICES	-	655,271	-	476	655,747	236,629	5,841	203,000	351	447,821	128,189	128,189	10,332	(58,784)	-	-
V447	CITY OF ELIZABETHTOWN	-	2,145,963	-	51,392	2,197,355	781,491	19,138	664,911	1,135	1,465,951	434,024	434,024	48,946	(184,204)	-	-
V208	WALTON FIRE DISTRICTS	-	578,527	-	93,738	672,265	216,891	5,137	179,225	286	395,349	138,009	138,009	34,849	(37,751)	-	-
V447	CITY OF ONE GROUND	-	42,863	-	-	42,863	22,963	561	19,644	4,582	47,530	11,009	11,009	(903)	(6,564)	-	-
V708	HEBRON FIRE PROTECTION D1	-	1,010,519	-	-	1,010,519	337,998	9,007	313,955	100,454	790,514	169,332	169,332	(12,417)	(106,242)	-	-
V888	POINT PLEASANT FIRE DIST	-	310,667	-	22,110	332,777	113,155	2,709	96,344	161	212,209	65,942	65,942	11,064	(24,485)	-	-
V919	CITY OF WILDER	-	518,513	-	-	518,513	188,236	4,622	160,633	90,615	444,696	75,880	75,880	(17,378)	(60,566)	-	-
V989	CITY OF COVINGTON	-	6,370,344	-	-	6,370,344	2,193,975	57,883	1,975,507	329,181	4,678,146	1,153,138	1,153,138	7,347	(622,655)	-	-
TOTAL		-	218,787,983	-	-												

# State Police Retirement System

GASB Statements No. 75 Accounting and Financial  
Reporting for Postemployment Benefits Other Than  
Pensions as of June 30, 2018

7.1

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March 15, 2019

Board of Trustees  
Kentucky Retirement Systems  
Perimeter Park West  
1260 Louisville Road  
Frankfort, KY 40601

7.1

**Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2018**

Dear Members of the Board:

This report contains information for the **State Police Retirement System (SPRS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by the State of Kentucky for fiscal years ending between (and including) June 30, 2018 and June 30, 2019, with the financial reporting and disclosure requirements of GASB Statement Nos. 75.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Nos. 74 and 75 and are not applicable for other purposes, such as determining the plans' funding requirements. The plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles.

There have been no changes in actuarial assumptions since June 30, 2017 (other than the blended discount rate used to calculate the Total OPEB liability). However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. The system shall now pay 100% of the insurance premium for spouses and children of all active members who die in the line of duty. The Total OPEB liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 74 and No. 75.

Members of the Board  
March 15, 2019  
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The fully-insured premiums KRS pays for the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB 75 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

This report is based upon information, furnished to us by the Retirement System, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System.

This report complements the GASB 74 accounting valuation report as of June 30, 2018, which was provided to KRS for plan accounting purposes, and the June 30, 2017 actuarial valuation, which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2018. Please see the GASB 74 accounting valuation report as of June 30, 2018 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Based on guidance issued by GASB in connection with GASB Statement No. 75, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount is considered as an OPEB asset. As a result, the reported fiduciary net position includes these 401(h) assets. Additionally, these member contributions and associated investment income are included in the reconciliation of the fiduciary net position.

Future actuarial measurements may differ significantly from the current measurements 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; and changes in plan provisions or applicable law.


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Members of the Board  
March 15, 2019  
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To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Mr. Newton, Mr. White, and Mr. Riazi are Enrolled Actuaries. All four of the undersigned are independent actuaries and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



Joseph P. Newton, FSA, EA, MAAA  
Senior Consultant



Daniel J. White, FSA, EA, MAAA  
Senior Consultant



Jamie Shaw, ASA, MAAA  
Consultant



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Consultant

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## SECTION 1

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### EXECUTIVE SUMMARY

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## Executive Summary

### Summary of Principal Results

Actuarial Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
<b>Membership Information</b>	
Number of	
- Inactive employees or beneficiaries currently receiving benefits	1,277
- Inactive employees entitled to but not yet receiving benefits	40
- Active employees	875
- Total	2,192
Covered Payroll <sup>2</sup>	\$ 50,063,620
<b>Net OPEB Liability</b>	
Total OPEB Liability	\$ 301,011,731
Plan Fiduciary Net Position	190,846,553
Net OPEB Liability	\$ 110,165,178
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	63.40%
Net OPEB Liability as a Percentage of Covered Payroll	220.05%
<b>OPEB Expense and Deferred Outflows/(Inflows) of Resources</b>	
GASB 75 OPEB Expense	\$ 17,798,409
Deferred Outflows of Resources	30,655,205
Deferred Inflow of Resources	28,347,854
<b>Development of the Single Discount Rate</b>	
Single Discount Rate	6.02%
Long-Term Expected Rate of Return	6.25%
Long-Term Municipal Bond Rate <sup>1</sup>	3.62%

## Notes:

<sup>1</sup> Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2018.

<sup>2</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer insurance contribution information.

## Executive Summary

### Summary of Change in Net OPEB Liability (\$ in thousands)

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (1) - (2)
	(1)	(2)	(3)
Balance at June 30, 2017	\$ 313,234	\$ 178,838	\$ 134,396
1. Service cost	6,087		6,087
2. Interest	18,432		18,432
3. Benefit changes	34		34
4. Assumption changes	(358)		(358)
5. Difference between expected and actual experience	(23,320)		(23,320)
6. Employer contributions <sup>2</sup>		8,535	(8,535)
7. Member contributions		155	(155)
8. Net investment income		16,470	(16,470)
9. Benefit payments <sup>1</sup>	(13,097)	(13,097)	-
10. Administrative expense	-	(62)	62
11. Other changes <sup>3</sup>	-	8	(8)
12. Net changes	\$ (12,222)	\$ 12,009	\$ (24,231)
Balance at June 30, 2018	\$ 301,012	\$ 190,847	\$ 110,165

## Notes:

<sup>1</sup> Includes expected benefits due to the implicit subsidy for members under age 65. Benefit payments are also offset by insurance premiums received from retirees and by Medicare Drug Reimbursements.

<sup>2</sup> Includes expected benefits due to the implicit subsidy for members under age 65.

<sup>3</sup> Northern Trust Settlement

## Executive Summary

### Report Purpose and Scope

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under this new accounting standard. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2018 Comprehensive Annual Financial Report.

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### Financial Reporting Overview

GASB 75 requires employers to recognize the net OPEB liability and the OPEB expense on their financial statements. The net OPEB liability (NOL) is the difference between the total OPEB liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuations used to determine the employer's contribution requirement). The OPEB expense recognized each fiscal year is equal to the change in the net OPEB liability from the beginning of the year to the end of the year, adjusted for deferred recognition of certain changes due to the liability and investment experience.

Based on guidance issued by GASB in connection with GASB Statement No. 75, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount is considered as an OPEB asset. As a result, the reported fiduciary net position includes these 401(h) assets. Additionally, these member contributions and associated investment income are included in the reconciliation of the fiduciary net position.

### Timing of the Valuation

For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles.

There have been no changes in actuarial assumptions since June 30, 2017 (other than the blended discount rate used to calculate the Total OPEB liability). However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. The system shall now pay 100% of the insurance premium for spouses and children of all active members who die in the line of duty. The Total OPEB liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 74 and No. 75.

## Executive Summary

### Employer Contributions after the Measurement Date and before the Employer's Fiscal Year End

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any payroll related or implicit subsidy related employer contributions made subsequent to the measurement date of June 30, 2018.

### Single Discount Rate

The single discount rate 6.02% was used to measure the total OPEB liability as of June 30, 2017. The single discount rate is based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 3.62%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2018. Future contributions are projected in accordance with the Board's current funding policy, which includes the requirement that each participating employer in the System contribute the actuarially determined contribution rate, which is determined using a closed funding period (25 years as of June 30, 2018) and the actuarial assumptions and methods adopted by the Board of Trustees. Current assets, future contributions, and investment earnings are projected to be sufficient to pay the projected benefit payments from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the System's actuarial determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the System's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

### Summary of Membership Information

The following table provides a summary of the number of participants with a benefit in the plan as of the last actuarial valuation date, June 30, 2017.

Summary of Population Statistics	
Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	1,277
Inactive Plan Members Entitled to But	
Not Yet Receiving Benefits	40
Active Plan Members	<u>875</u>
Total Plan Members	2,192

Note, the membership counts for the health insurance plans are different than the membership counts for the retirement fund due to differences in vesting provisions and the coordination of delivery of health insurance benefits to members that have earned service in more than one system maintained by KRS.

## Executive Summary

### Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 43 (paragraph 86 for cost-sharing systems) of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period. At the beginning of the measurement period ending June 30, 2018, the expected remaining service lives of all employees was 8,972 years, resulting in a 4.09 year (8,972 total expected remaining service period divided 2,192 plan members) average for the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2018 fiscal year. Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period.

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### Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

As of June 30, 2018, the Net OPEB Liability is \$110,165,178. Below is a table providing the sensitivity of the Net OPEB Liability to changes in the discount rate. In particular, the table shows the plan's Net OPEB Liability if it were calculated using a single discount rate that is one-percentage point lower or one-percentage point higher than the single discount rate:

<b>1% Decrease 5.02%</b>	<b>Current Single Rate Assumption 6.02%</b>	<b>1% Increase 7.02%</b>
\$149,812,194	\$110,165,178	\$77,518,655

Below is a table providing the sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates. In particular, the table shows the plan's Net OPEB Liability if it were calculated using healthcare cost trend rates that are one-percentage point lower or one-percentage point higher:

<b>1% Decrease</b>	<b>Current Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
\$75,341,971	\$110,165,178	\$152,264,465

## Executive Summary

### Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. In particular, there is a concept referred to as the “implicit subsidy” that applies to health plans which utilize a blended premium, which has no counterpart in GASB Statement No. 68. The “implicit” or “hidden” subsidy refers to the difference between the underlying retiree claims costs and the overall health care premiums paid on behalf of retirees. By “overall”, we mean the combined employer and retiree portions of the premiums. GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs (or age-adjusted premiums) and the premium contributions made by retirees. If the overall premiums for retirees were developed solely on the claims experience of the retirees, there would be no implicit subsidy and the employer portion of the overall retiree premiums would coincide with GASB’s definition of the OPEB benefit. However, the fully-insured premiums KRS pays for the Kentucky Employees’ Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to all participants, there is an implicit employer subsidy for the non-Medicare eligible retirees.

This is important because the retiree health insurance trust is used to pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. In order to account for the employer provided OPEB benefit, as it’s defined by GASB, the payments made by the retiree health insurance trust need to be adjusted to reflect the implicit subsidy (the difference between the retiree claims and the overall premiums). Similarly, the employer contributions need to be adjusted to reflect the cost of the implicit subsidy. It’s important to keep in mind that the implicit subsidy is an employer contribution. Because the implicit subsidy does not pass through the trust, it is considered a benefit payment that was paid “as it came due”. For plans that use a blended premium structure, Illustrations B1-1 and B1-2 of Implementation Guide No. 2017-3 describe how a portion of the payments made on behalf of the active employees should be reclassified as benefit payments for retiree healthcare to reflect the retirees’ underlying claims costs. Adjusting the explicit health care costs for active employees and retirees by the implicit subsidy estimates provided in this report is equivalent to the reclassification described in the Implementation Guide.

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The State’s estimated implicit subsidy for the measurement period was a negative \$826,531. In other words, the State’s contributions during the measurement period were decreased by \$826,531 for the purposes of GASB Statement Nos. 74 and 75. The State’s estimated implicit subsidy for the year ending June 30, 2019 is a negative \$735,007.

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## SECTION 2

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### ACCOUNTING EXHIBITS

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**Exhibit 1****Schedule of OPEB Expense as of June 30, 2018**

1. Service cost	\$ 6,087,361
2. Interest on the Total OPEB Liability	18,431,827
3. Current period benefit changes	34,263
4. Member contributions	(155,306)
5. Projected earnings on plan investments	(11,037,984)
6. Administrative expense	62,210
7. Other changes in fiduciary net position	(7,793)
8. Recognition of outflows (inflow) of resources - liability experience	(5,834,861)
9. Recognition of outflows (inflow) of resources - assumption changes	13,240,728
10. Recognition of outflows (inflow) of resources - investment experience	<u>(3,022,036)</u>
12. OPEB Expense	\$ 17,798,409

**7.1**

## Exhibit 2

### Outstanding Balance of Deferred Outflows and Inflows of Resources to be Recognized in Future Years

	Deferred Outflow of Resources	Deferred Inflow of Resources
	(1)	(2)
1. Differences between expected and actual liability experience	\$ -	\$ 17,924,724
2. Changes in assumptions	30,655,205	270,754
3. Differenced between projected and actual earnings on plan investments	-	10,152,376
4. Employer contributions subsequent to the measurement date <sup>1</sup>	Unknown	-
5. Total	\$ 30,655,205	\$ 28,347,854

Notes:

<sup>1</sup> Employer contributions to the Retirement System made after the measurement date and up to the fiscal year end should be reported as a deferred outflow of resources.

7.1

### Exhibit 3

#### Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

##### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(571,519)	(305,697)	4.30	(132,911)	(132,911)	(132,911)	(39,875)	-	-	-
2017-2018	(23,320,977)	(17,619,027)	4.09	(5,701,950)	(5,701,950)	(5,701,950)	(5,701,950)	(513,177)	-	-
		(17,924,724)		(5,834,861)	(5,834,861)	(5,834,861)	(5,741,825)	(513,177)	-	-

##### Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(9,678,841)	(5,807,305)	5.00	(1,935,768)	(1,935,768)	(1,935,768)	(1,935,769)	-	-	-
2017-2018	(5,431,339)	(4,345,071)	5.00	(1,086,268)	(1,086,268)	(1,086,268)	(1,086,268)	(1,086,267)	-	-
		(10,152,376)		(3,022,036)	(3,022,036)	(3,022,036)	(3,022,037)	(1,086,267)	-	-

##### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	57,311,905	30,655,205	4.30	13,328,350	13,328,350	13,328,350	3,998,505	-	-	-
2017-2018	(358,376)	(270,754)	4.09	(87,622)	(87,622)	(87,622)	(87,622)	(7,888)	-	-
		30,384,451		13,240,728	13,240,728	13,240,728	3,910,883	(7,888)	-	-

## Exhibit 4

### Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

Period	Amount
(1)	(2)
1. Fiscal Year + 1	\$ 4,383,831
2. Fiscal Year + 2	4,383,831
3. Fiscal Year + 3	(4,852,979)
4. Fiscal Year + 4	(1,607,332)
5. Fiscal Year + 5	-
6. Thereafter	-
<b>7. Total</b>	<b>\$ 2,307,351</b>

7.1

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## Exhibit 5

### Schedule of Changes in the Employers' Net OPEB Liability (\$ in thousands)

	2018	2017
<b>Total OPEB liability</b>		
1. Service Cost	\$ 6,087	\$ 4,147
2. Interest (on the Total OPEB Liability)	18,432	17,993
3. Benefit Changes	34	0
4. Difference between expected and actual experience	(23,320)	(573)
5. Changes of assumptions	(358)	57,312
6. Benefit payments <sup>1</sup>	(13,097)	(12,123)
7. Net change in total OPEB liability	\$ (12,222)	\$ 66,756
<b>8. Total OPEB liability – beginning</b>	<b>\$ 313,234</b>	<b>\$ 246,478</b>
<b>9. Total OPEB liability – ending</b>	<b>\$ 301,012</b>	<b>\$ 313,234</b>
<b>Plan fiduciary net position</b>		
1. Contributions – employer <sup>2</sup>	\$ 8,535	\$ 7,862
2. Contributions – member	155	131
3. Net investment income	16,470	21,627
4. Benefit payments <sup>1</sup>	(13,097)	(12,123)
5. Administrative Expense	(62)	(66)
6. Other	8 <sup>4</sup>	0
7. Net change in plan fiduciary net position	\$ 12,009	\$ 17,431
<b>8. Plan fiduciary net position – beginning</b>	<b>\$ 178,838</b>	<b>\$ 161,407</b>
<b>9. Plan fiduciary net position – ending</b>	<b>\$ 190,847</b>	<b>\$ 178,838</b>
<b>Net OPEB liability</b>	<b>\$ 110,165</b>	<b>\$ 134,396</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>63.40%</b>	<b>57.09%</b>
<b>Covered-employee payroll<sup>3</sup></b>	<b>\$ 50,064</b>	<b>\$ 48,873</b>
<b>Net OPEB liability as a percentage of covered employee payroll</b>	<b>220.05%</b>	<b>274.99%</b>

## Notes:

<sup>1</sup> Includes expected benefits due to the implicit subsidy for members under age 65.

<sup>1</sup> Benefit payments are also offset by insurance premiums received from retirees and by Medicare Drug Reimbursements.

<sup>2</sup> Includes expected benefits due to the implicit subsidy for members under age 65.

<sup>3</sup> Based on derived compensation using the provided employer insurance contribution information.

<sup>4</sup> Northern Trust Settlement

## Exhibit 6

### Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2018 (\$ in thousands)

Fiscal Year Ending <sup>1</sup>	Actuarially Determined Contribution <sup>2</sup>	Total Employer Contributions <sup>3</sup>	Contribution Deficiency (Excess)	Covered Employee Payroll <sup>4</sup>	Actual Contributions as a Percentage of Covered Payroll
2018	\$ 9,062	\$ 9,397	\$ (335)	\$ 50,064	18.77%
2017	9,222	9,222	-	48,873	18.87%
2016	8,553	10,237	(1,684)	45,551	22.47%
2015	9,890	10,382	(492)	45,765	22.69%
2014	20,879	14,493	6,386	44,616	32.48%
2013	27,234	16,829	10,405	45,256	37.19%
2012	28,247	11,960	16,287	48,373	24.72%
2011	25,773	11,051	14,722	48,693	22.70%
2010	30,302	8,643	21,659	51,507	16.78%
2009	29,325	7,643	21,682	51,660	14.79%

## Notes:

<sup>1</sup> Data for years prior to 2018 are based on contribution data provided in the 2017 CAFR, based on calculations provided by the prior actuary.

<sup>2</sup> Actuarially determined contribution for fiscal year ending 2018 is based on the contribution rate calculated with the the June 30, 2016 actuarial valuation.

<sup>3</sup> Employer contributions do not include the expected implicit subsidy included in exhibit 5.

<sup>4</sup> Based on derived compensation for fiscal year ending 2018 using the provided employer insurance contribution information.

## Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2018 that are documented in the schedule on the previous pages are calculated as of June 30, 2016. Based on the June 30, 2016 actuarial valuation report (produced by the prior actuary), the actuarial methods and assumptions used to calculate these contribution rates are below:

Item	SPRS
Determined by the Actuarial Valuation as of:	June 30, 2016
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay
Amortization Period:	27 Years, Closed
Payroll Growth Rate:	4.00%
Investment Return:	7.50%
Inflation:	3.25%
Salary Increases:	4.00%, average
Mortality:	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)
Healthcare Trend Rates (Pre-65)	Initial trend starting at 7.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 5 years.
Healthcare Trend Rates (Post-65)	Initial trend starting at 5.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 2 years.

7.1



## FY 2019 – Q3 Financial Summary (Jul-Mar) \$ in Millions

### Pension Trust Funds:

- Total assets increased by \$212M from the end of the fiscal year (June 30, 2018).
- Investment returns were 2.92% for Q3 FY 2019 compared to 7.72% Q3 FY 2018.
- Investment fees declined \$14.0M for Q3 FY 2019 compared to Q3 FY 2018.
- At the end of Q3, all five plans showed improved net position.
- Member contributions were down for KERS, KHAZ and SPRS(lower reported payroll) compared to Q3 2018.
- Employer contributions were up across all systems due to the increase in the required employer contribution rate.
- KERS NHZ benefited the most from higher contributions rates. Cash inflows (\$913.5 million) exceeded outflows (\$757.6 million) by \$155.9 million.
- Benefit payments/refunds increased by 3.9% in Q3 FY 2019 compared to same period last year related to higher retirements. Retirement trends continue to show a stabilization in the number of new retirements.

7.2





## FY 2019 – Q3 Financial Summary (Jul-Mar) \$ in Millions

### Insurance Trust Funds:

- Total assets increased by \$155M from the end of the fiscal year (June 30, 2018).
- All plans showed an increase in net position for the third quarter.
- Net investment income was positive for all plans for the fiscal year.
- Outflows (healthcare premiums) increased by 2% in Q3 FY 2019 compared to Q3 FY 2018.

### Administrative Expenses:

- KRS expenses were \$27.0M through Q3 (approximately 18% under budget). Administrative Expenses increased for Q3 FY 2019 compared to Q3 FY 2018 primarily due to the increase in the employer contribution rate and its affect on KRS employee payroll.

7.2

**KENTUCKY RETIREMENT SYSTEMS**  
**COMBINING STATEMENTS OF FIDUCIARY NET POSITION**  
**PENSION FUNDS**  
**As of March 31, 2019**  
**(Unaudited)(In Whole Dollars)**

	KERS	KHAZ	CERS	CHAZ	SPRS	2019	2018	
<b>ASSETS</b>								
Cash and Short-term Investments								
Cash Deposits	\$ 349,657	\$ 23,858	\$ 270,334	\$ 37,895	\$ 77,765	\$ 759,509	\$ 3,889,650	-80% 1
Short-term Investments	\$ 216,966,652	\$ 45,634,608	\$ 316,980,971	\$ 122,041,506	\$ 22,949,348	\$ 724,573,085	\$ 546,224,959	33% 2
<b>Total Cash and Short-term Investments</b>	<b>\$ 217,316,309</b>	<b>\$ 45,658,466</b>	<b>\$ 317,251,305</b>	<b>\$ 122,079,400</b>	<b>\$ 23,027,113</b>	<b>\$ 725,332,594</b>	<b>\$ 550,114,609</b>	
<b>RECEIVABLES</b>								
Accounts Receivable	\$ 99,408,108	\$ 8,844,439	\$ 50,451,241	\$ 19,861,835	\$ 10,969,803	\$ 189,535,425	\$ 179,349,437	6%
Accounts Receivable - Investments	\$ 26,095,509	\$ 7,195,586	\$ 76,552,185	\$ 25,583,268	\$ 3,687,320	\$ 139,113,869	\$ 114,172,234	3%
Accounts - Alternate Participation							\$ 86,855	
<b>Total Receivables</b>	<b>\$ 125,503,617</b>	<b>\$ 16,040,025</b>	<b>\$ 127,003,426</b>	<b>\$ 45,445,103</b>	<b>\$ 14,657,123</b>	<b>\$ 328,649,294</b>	<b>\$ 293,608,526</b>	
<b>INVESTMENTS, AT FAIR VALUE</b>								
Fixed Income	\$ 467,773,195	\$ 110,004,603	\$ 1,183,309,214	\$ 389,193,256	\$ 63,751,822	\$ 2,214,032,090	\$ 2,367,230,137	-6%
Public Equities	\$ 647,310,903	\$ 249,511,752	\$ 2,717,087,013	\$ 907,504,345	\$ 86,967,649	\$ 4,608,381,662	\$ 5,933,249,979	-22% 4
Specialty Credit	\$ 288,903,304	\$ 105,423,748	\$ 1,119,114,322	\$ 370,348,934	\$ 41,622,116	\$ 1,925,412,425		
Private Equities	\$ 206,952,468	\$ 60,971,358	\$ 660,477,499	\$ 225,743,865	\$ 19,503,705	\$ 1,173,648,896	\$ 1,241,032,528	-5%
Absolute Return	\$ 42,545,675	\$ 11,100,415	\$ 132,396,197	\$ 41,938,353	\$ 4,476,358	\$ 232,456,997	\$ 794,276,352	-71% 5
Real Estate	\$ 78,437,155	\$ 26,185,478	\$ 276,948,708	\$ 88,786,451	\$ 10,801,837	\$ 481,159,629	\$ 424,910,165	13% 6
Real Return	\$ 158,299,285	\$ 54,896,602	\$ 607,003,218	\$ 206,900,493	\$ 21,889,198	\$ 1,048,988,796	\$ 985,218,857	6%
Opportunistic	\$ 16,654,383	\$ 5,163,342	\$ 56,954,775	\$ 18,828,366	\$ 2,057,141	\$ 99,658,007		
Derivatives	\$ 11,694	\$ 53,139	\$ 628,442	\$ 208,963	\$ 15,374	\$ 917,612	\$ 30,800,939	-97% 7
<b>Total Investments, at Fair Value</b>	<b>\$ 1,906,888,062</b>	<b>\$ 623,310,438</b>	<b>\$ 6,753,919,387</b>	<b>\$ 2,249,453,026</b>	<b>\$ 251,085,201</b>	<b>\$ 11,784,656,113</b>	<b>\$ 11,776,718,956</b>	0%
<b>CAPITAL/INTANGIBLE ASSETS</b>								
Capital Assets	\$ 929,074	\$ 91,375	\$ 1,700,704	\$ 153,235	\$ 11,003	\$ 2,885,391	\$ 2,885,391	
Intangible Assets	\$ 5,919,584	\$ 493,581	\$ 9,960,922	\$ 826,734	\$ 100,005	\$ 17,300,826	\$ 17,300,826	
Accumulated Depreciation	\$ (867,840)	\$ (85,209)	\$ (1,589,728)	\$ (143,206)	\$ (10,504)	\$ (2,696,487)	\$ (2,589,971)	
Accumulated Amortization	\$ (4,742,843)	\$ (396,466)	\$ (8,018,760)	\$ (679,246)	\$ (95,796)	\$ (13,933,112)	\$ (12,071,757)	
<b>Total Capital Assets</b>	<b>\$ 1,237,974</b>	<b>\$ 103,281</b>	<b>\$ 2,053,138</b>	<b>\$ 157,517</b>	<b>\$ 4,708</b>	<b>\$ 3,556,618</b>	<b>\$ 5,524,489</b>	-36% 8
<b>Total Assets</b>	<b>\$ 2,250,945,962</b>	<b>\$ 685,112,210</b>	<b>\$ 7,200,227,256</b>	<b>\$ 2,417,135,046</b>	<b>\$ 288,774,144</b>	<b>\$ 12,842,194,619</b>	<b>\$ 12,625,966,580</b>	
<b>LIABILITIES</b>								
Accounts Payable	\$ 2,778,477	\$ 2,057,720	\$ 5,763,662	\$ 1,351,821	\$ 599,690	\$ 12,551,371	\$ 14,492,239	-13% 9
Investment Accounts Payable	\$ 43,376,864	\$ 10,036,950	\$ 106,941,740	\$ 35,695,922	\$ 5,887,559	\$ 201,939,035	\$ 130,106,078	55% 10
<b>Total Liabilities</b>	<b>\$ 46,155,341</b>	<b>\$ 12,094,670</b>	<b>\$ 112,705,403</b>	<b>\$ 37,047,743</b>	<b>\$ 6,487,249</b>	<b>\$ 214,490,406</b>	<b>\$ 144,598,317</b>	
<b>Total Fiduciary Net Position Restricted for Pensions</b>	<b>\$ 2,204,790,621</b>	<b>\$ 673,017,540</b>	<b>\$ 7,087,521,854</b>	<b>\$ 2,380,087,304</b>	<b>\$ 282,286,895</b>	<b>\$ 12,627,704,214</b>	<b>\$ 12,481,368,263</b>	

**NOTE - Variance Explanation**

- 1 Variance is a result of continuous fluctuation of deposits and transactions that flow through the cash account. An effort is made to have minimal balances on hand at month end.
- 2 Short Term Investments is primarily comprised of the cash that is on hand with the custodial bank along with any small amounts of cash managers and brokers may have; therefore, the variance is driven by cash flow. The balance is unusually high because of an equity reduction at the end of September. Negotiations are currently underway to invest these funds.
- 3 Variance is a result of transactions activity which is based on each individual manager.
- 4 The decrease is due to a change in investment strategy lowering the allocation to Public Equity
- 5 The decrease is due to the Board of Trustee's decision to reduce the exposure to Absolute Return.
- 6 The increase in real estate is primarily due to the funding of Baring Real Estate in FY19.
- 7 The decrease in derivatives was due to a misclassification of a security in FY18 that was corrected during the year end audit.
- 8 The decrease in total Fixed Assets was due to the increase in the amortization of the fixed assets.
- 9 The decrease in Accounts Payable is due to a decrease in outstanding employer credit invoices compared to FY 2018.
- 10 Variance is a result of transactions activity which is based on each individual manager.

7.2

**KENTUCKY RETIREMENT SYSTEMS**  
**COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION**  
**PENSION FUNDS**  
**For the Quarter Ended March 31, 2019**  
**(Unaudited)(In Whole Dollars)**

	KERS	KHAZ	CERS	CHAZ	SPRS	2019	2018	
<b>ADDITIONS</b>								
Member Contributions	\$ 70,275,078	\$ 12,975,960	\$ 114,213,921	\$ 44,087,118	\$ 3,782,684	\$ 245,334,761	\$ 262,138,942	-6%
Employer Contributions	\$ 751,098,045	\$ 44,667,771	\$ 282,770,339	\$ 103,704,940	\$ 47,156,072	\$ 1,229,397,167	\$ 902,502,418	36% 1
General Fund Appropriations	\$ 15,763,250				\$ 1,086,200	\$ 16,849,450	\$ 65,680,800	-74% 2
Pension Spiking Contributions	\$ 74,371	\$ 27,173	\$ 97,141	\$ 344,698	\$ 12,546	\$ 555,929	\$ 7,552,083	-93% 3
Northern Trust Settlement	\$ 36,718	\$ 3,987	\$ 44,079	\$ 13,507	\$ 2,597	\$ 100,888	\$ 827,215	-88% 4
Health Insurance Contributions (HB1)	\$ 4,446,127	\$ 694,899	\$ 8,370,635	\$ 1,819,669	\$ 129,874	\$ 15,461,204	\$ 14,602,485	6% 5
Employer Cessation Contributions	\$ 10,642,662					\$ 10,642,662	\$ 16,999	
Total Contributions	\$ 852,336,250	\$ 58,369,790	\$ 405,496,115	\$ 149,969,933	\$ 52,169,972	\$ 1,518,342,061	\$ 1,253,320,942	
<b>INVESTMENT INCOME</b>								
From Investing Activities								
Net Appreciation in FV of Investments	\$ 38,220,926	\$ 9,835,411	\$ 106,542,215	\$ 35,662,141	\$ 4,131,646	\$ 194,392,338	\$ 766,315,729	-75% 6
Interest/Dividends	\$ 32,373,721	\$ 11,424,615	\$ 121,448,853	\$ 41,140,652	\$ 4,738,303	\$ 211,126,145	\$ 200,129,600	5% 6
Total Investing Activities Income	\$ 70,594,648	\$ 21,260,026	\$ 227,991,068	\$ 76,802,793	\$ 8,869,949	\$ 405,518,483	\$ 966,445,330	
Investment Expense								
Performance Fee/Carried Interest	\$ 6,341,112	\$ 2,668,352	\$ 29,201,737	\$ 9,647,853	\$ 944,448	\$ 48,803,502	\$ 40,740,622	20% 7
Net Income from Investing Activities	\$ 3,301,607	\$ 562,603	\$ 5,899,994	\$ 1,931,254	\$ 293,633	\$ 11,989,091	\$ 34,072,111	-65% 8
From Securities Lending Activities								
Securities Lending Income	\$ 1,163,717	\$ 419,065	\$ 4,543,656	\$ 1,527,781	\$ 166,859	\$ 7,821,078	\$ 6,114,225	
Securities Lending Expense								
Securities Lending Borrower Rebates	\$ 863,218	\$ 313,051	\$ 3,389,978	\$ 1,138,813	\$ 125,537	\$ 5,830,597	\$ 3,076,241	
Securities Lending Agent Fee	\$ 41,014	\$ 14,317	\$ 155,769	\$ 52,572	\$ 5,643	\$ 269,315	\$ 315,792	
Net Income from Securities Lending	\$ 259,485	\$ 91,696	\$ 997,910	\$ 336,397	\$ 35,679	\$ 1,721,166	\$ 2,722,193	-37% 8
Total Investment Income	\$ 61,211,413	\$ 18,120,767	\$ 193,887,247	\$ 65,560,083	\$ 7,667,547	\$ 346,447,056	\$ 894,354,789	
Total Additions	\$ 913,547,663	\$ 76,490,557	\$ 599,383,361	\$ 215,530,015	\$ 59,837,520	\$ 1,864,789,117	\$ 2,147,675,731	
<b>DEDUCTIONS</b>								
Benefit Payments	\$ 740,265,846	\$ 51,898,422	\$ 572,194,026	\$ 193,373,332	\$ 45,675,079	\$ 1,603,406,704	\$ 1,539,485,292	4%
Refunds	\$ 9,145,516	\$ 1,975,428	\$ 10,637,129	\$ 1,944,028	\$ 149,975	\$ 23,852,077	\$ 26,526,204	-10% 9
Administrative Expenses	\$ 8,235,455	\$ 772,377	\$ 15,352,237	\$ 1,172,080	\$ 150,570	\$ 25,682,719	\$ 22,196,476	16% 10
Total Deductions	\$ 757,646,817	\$ 54,646,228	\$ 598,183,391	\$ 196,489,440	\$ 45,975,624	\$ 1,652,941,500	\$ 1,588,207,971	
Net Increase (Decrease) in Fiduciary Net Position	\$ 155,900,847	\$ 21,844,329	\$ 1,199,970	\$ 19,040,576	\$ 13,861,896	\$ 211,847,617	\$ 559,467,760	
<b>FIDUCIARY NET POSITION HELD IN TRUST FOR PENSION BENEFITS</b>								
Beginning of Period	\$ 2,048,889,775	\$ 651,173,212	\$ 7,086,321,881	\$ 2,361,046,728	\$ 268,425,009	\$ 12,415,856,606	\$ 11,921,900,513	
End of Period	\$ 2,204,790,621	\$ 673,017,541	\$ 7,087,521,851	\$ 2,380,087,304	\$ 282,286,905	\$ 12,627,704,223	\$ 12,481,368,272	

**NOTE - Variance Explanation**

- 1 Employer contributions increased (even though there was a decrease in covered payroll for KERS, KHAZ and SPRS) because of the increase in the contribution rate across all five systems.
- 2 The General Fund appropriation amount decreased for FY 2019.
- 3 Pension Spiking contributions decreased due to a change in statute. Pension spiking is now the member's responsibility.
- 4 The Northern Trust Settlement amount decreased primarily due to the receipt of the initial one time payment of \$827,215 in FY 18 as well as the asset base at Northern Trust has declined due to asset reallocation.
- 5 Kentucky Bar Association Cessation payment.
- 6 Net Appreciation has declined as a result of unrealized losses due to unfavorable market conditions during the FY19.
- 7 thru 8 Total Fees have declined by 19% in FY19 due to less performance fees from Private Equity.
- 8 Securities Lending is driven by the demand of the market.
- 9 Member refunds decreased for Quarter 3 FY2019.
- 10 Administrative expenses increased due to an increase in the employer contribution rate for KERS that affected employee payroll.

7.2

**KENTUCKY RETIREMENT SYSTEMS**  
**COMBINING STATEMENTS OF FIDUCIARY NET POSITION**  
**INSURANCE FUNDS**  
**As of March 31, 2019**  
**(Unaudited)(In Whole Dollars)**

	KERS	KHAZ	CERS	CHAZ	SPRS	2019	2018		
<b>ASSETS</b>									
Cash and Short-Term Investments									
Cash Deposits	\$ 94,283	\$ 16,079	\$ 113,773	\$ 151	\$ 20,541	\$ 244,827	\$ 798,063	-69%	1
Short-term Investments	\$ 74,866,214	\$ 24,273,637	\$ 138,566,522	\$ 64,564,916	\$ 9,197,719	\$ 311,469,008	\$ 174,223,084	79%	2
<b>Total Cash and Short-term Investments</b>	<b>\$ 74,960,497</b>	<b>\$ 24,289,716</b>	<b>\$ 138,680,295</b>	<b>\$ 64,565,067</b>	<b>\$ 9,218,260</b>	<b>\$ 311,713,834</b>	<b>\$ 175,021,148</b>		
<b>RECEIVABLES</b>									
Accounts Receivable	\$ 16,702,096	\$ 576,756	\$ 12,263,314	\$ 5,299,365	\$ 1,212,547	\$ 36,054,079	\$ 33,037,138	9%	
Investment Accounts Receivable	\$ 8,001,240	\$ 4,491,679	\$ 20,483,570	\$ 10,962,452	\$ 1,653,890	\$ 45,592,832	\$ 44,586,059	2%	
<b>Total Receivables</b>	<b>\$ 24,703,336</b>	<b>\$ 5,068,436</b>	<b>\$ 32,746,885</b>	<b>\$ 16,261,817</b>	<b>\$ 2,866,438</b>	<b>\$ 81,646,911</b>	<b>\$ 77,623,196</b>		
<b>INVESTMENTS, AT FAIR VALUE</b>									
Fixed Income	\$ 133,368,572	\$ 83,031,045	\$ 372,487,477	\$ 199,558,829	\$ 29,714,162	\$ 818,160,084	\$ 892,013,661	-8%	
Public Equities	\$ 366,938,229	\$ 200,380,075	\$ 911,446,660	\$ 493,895,363	\$ 74,942,353	\$ 2,047,602,679	\$ 2,583,273,674	-21%	3
Specialty Credit	\$ 147,501,252	\$ 80,001,088	\$ 348,311,282	\$ 185,096,460	\$ 28,367,624	\$ 789,277,706			
Private Equities	\$ 45,270,459	\$ 51,195,860	\$ 277,309,728	\$ 156,011,978	\$ 23,547,385	\$ 553,335,410	\$ 526,928,955	5%	
Absolute Return	\$ 15,011,898	\$ 9,968,213	\$ 42,614,909	\$ 23,875,729	\$ 3,738,134	\$ 95,208,883	\$ 320,393,205	-70%	4
Real Estate	\$ 28,787,292	\$ 21,111,323	\$ 91,624,040	\$ 50,171,735	\$ 8,058,441	\$ 199,752,832	\$ 173,283,300	15%	5
Real Return	\$ 72,448,812	\$ 43,109,114	\$ 207,568,937	\$ 107,982,139	\$ 14,982,125	\$ 446,091,127	\$ 421,980,113	6%	
Opportunistic	\$ 8,222,092	\$ 5,111,264	\$ 22,997,125	\$ 12,528,564	\$ 1,887,426	\$ 50,746,471			
Derivatives	\$ 60,668	\$ 39,633	\$ 172,357	\$ 95,180	\$ 14,255	\$ 382,093	\$ 13,028,726	-97%	6
<b>Total Investments, at Fair Value</b>	<b>\$ 817,609,274</b>	<b>\$ 493,947,615</b>	<b>\$ 2,274,532,515</b>	<b>\$ 1,229,215,977</b>	<b>\$ 185,251,905</b>	<b>\$ 5,000,557,286</b>	<b>\$ 4,930,901,633</b>	1%	
<b>Total Assets</b>	<b>\$ 917,273,107</b>	<b>\$ 523,305,767</b>	<b>\$ 2,445,959,694</b>	<b>\$ 1,310,042,860</b>	<b>\$ 197,336,603</b>	<b>\$ 5,393,918,031</b>	<b>\$ 5,183,545,977</b>		
<b>LIABILITIES</b>									
Accounts Payable	\$ 143,683	\$ 4,178	\$ 724,202	\$ 46,868	\$ 364	\$ 919,294	\$ 2,240,613	-59%	7
Investment Accounts Payable	\$ 12,339,003	\$ 7,143,666	\$ 32,702,287	\$ 17,555,763	\$ 2,645,205	\$ 72,385,925	\$ 51,477,209	41%	8
<b>Total Liabilities</b>	<b>\$ 12,482,686</b>	<b>\$ 7,147,844</b>	<b>\$ 33,426,489</b>	<b>\$ 17,602,631</b>	<b>\$ 2,645,570</b>	<b>\$ 73,305,219</b>	<b>\$ 53,717,822</b>		
<b>Total Fiduciary Net Position Restricted for Insurance</b>	<b>\$ 904,790,421</b>	<b>\$ 516,157,923</b>	<b>\$ 2,412,533,205</b>	<b>\$ 1,292,440,229</b>	<b>\$ 194,691,033</b>	<b>\$ 5,320,612,812</b>	<b>\$ 5,129,828,155</b>		

**NOTE - Variance Explanation**

- 1 Variance is a result of continuous fluctuation of deposits and transactions that flow through the cash account. An effort is made to have minimal balances on hand at month end.
- 2 Short Term Investments is primarily comprised of the cash that is on hand with the custodial bank along with any small amounts of cash managers and brokers may have; therefore, the variance is driven by cash flow.
- 3 The decrease is due to a change in investment strategy lowering the allocation to Public Equity
- 4 The decrease is due to the Board of Trustee's decision to reduce the exposure to Absolute Return.
- 5 The increase in real estate is primarily due to the funding of Baring Real Estate in FY19.
- 6 The decrease in derivatives was due to a misclassification of a security in FY18 that was corrected during the year end audit
- 7 The decrease in Accounts Payable is due to a decrease in outstanding employer credit invoices compared to FY 2018.
- 8 Variance is a result of transactions activity which is based on each individual manager.

**KENTUCKY RETIREMENT SYSTEMS**  
**COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION**  
**INSURANCE FUNDS**  
**For the Quarter Ended March 31, 2019**  
**(Unaudited)(In Whole Dollars)**

	KERS	KHAZ	CERS	CHAZ	SPRS	2019	2018		
<b>ADDITIONS</b>									
Employer Contributions	\$ 130,411,200	\$ 2,690,115	\$ 97,296,222	\$ 45,921,262	\$ 9,975,932	\$ 286,294,731	\$ 241,093,175	19%	1
Medicare Drug Reimbursement	\$ 2,215		\$ 4,601			\$ 6,817	\$ 14,255	-52%	2
Insurance Premiums	\$ 175,606	\$ (20,072)	\$ 464,066	\$ (48,322)	\$ (12,701)	\$ 558,577	\$ 299,243	87%	3
Humana Gain Share Payment	\$ 3,078,512	\$ 212,648	\$ 3,573,689	\$ 505,697	\$ 143,519	\$ 7,514,065			
Retired Reemployed Healthcare	\$ 2,981,753	\$ 951,901	\$ 3,129,886	\$ 913,471	\$ 3,547	\$ 7,980,558	\$ 7,538,753	6%	
Employer Cessation Contributions	\$ 1,391,354					\$ 1,391,354			4
Northern Trust Settlement	\$ 3,941	\$ 2,293	\$ 9,377	\$ 5,013	\$ 974	\$ 21,598	\$ 172,785	-87%	5
<b>Total Contributions</b>	<b>\$ 138,044,581</b>	<b>\$ 3,836,886</b>	<b>\$ 104,477,842</b>	<b>\$ 47,297,120</b>	<b>\$ 10,111,271</b>	<b>\$ 303,767,699</b>	<b>\$ 249,118,210</b>		
<b>INVESTMENT INCOME</b>									
From Investing Activities									
Net Appreciation in FV of Investments	\$ 7,186,092	\$ 6,978,723	\$ 34,801,179	\$ 19,363,579	\$ 2,877,915	\$ 71,207,487	\$ 335,996,058	-79%	6
Interest/Dividends	\$ 15,561,911	\$ 9,262,049	\$ 43,716,415	\$ 23,405,140	\$ 3,474,880	\$ 95,420,395	\$ 77,731,265	23%	7
<b>Total From Investing Activities</b>	<b>\$ 22,748,003</b>	<b>\$ 16,240,772</b>	<b>\$ 78,517,593</b>	<b>\$ 42,768,719</b>	<b>\$ 6,352,795</b>	<b>\$ 166,627,882</b>	<b>\$ 413,727,323</b>		
Investment Expense	\$ 3,530,029	\$ 2,489,430	\$ 11,754,408	\$ 6,474,105	\$ 999,599	\$ 25,247,571	\$ 21,287,598	19%	8
Performance Fee	\$ 409,186	\$ 266,334	\$ 1,132,795	\$ 621,159	\$ 93,931	\$ 2,523,405	\$ 14,248,531	-82%	9
<b>Net Income from Investing Activities</b>	<b>\$ 18,808,789</b>	<b>\$ 13,485,007</b>	<b>\$ 65,630,390</b>	<b>\$ 35,673,455</b>	<b>\$ 5,259,265</b>	<b>\$ 138,856,906</b>	<b>\$ 378,191,194</b>		
From Securities Lending									
Securities Lending Income	\$ 527,865	\$ 293,259	\$ 1,336,959	\$ 721,199	\$ 109,104	\$ 2,988,387	\$ 2,280,082		
Securities Lending Expense									
Security Lending Borrower Rebates	\$ 386,168	\$ 214,340	\$ 972,888	\$ 526,427	\$ 80,275	\$ 2,180,098	\$ 1,203,188		
Security Lending Agent Fees	\$ 19,511	\$ 10,898	\$ 50,341	\$ 26,905	\$ 3,970	\$ 111,625	\$ 132,163		
<b>Net Income from Securities Lending</b>	<b>\$ 122,187</b>	<b>\$ 68,021</b>	<b>\$ 313,730</b>	<b>\$ 167,867</b>	<b>\$ 24,859</b>	<b>\$ 696,664</b>	<b>\$ 944,731</b>	<b>-26%</b>	<b>10</b>
<b>Total Net Income from Investments</b>	<b>\$ 18,930,976</b>	<b>\$ 13,553,028</b>	<b>\$ 65,944,120</b>	<b>\$ 35,841,322</b>	<b>\$ 5,284,124</b>	<b>\$ 139,553,570</b>	<b>\$ 379,135,924</b>		
<b>Total Additions</b>	<b>\$ 156,975,557</b>	<b>\$ 17,389,914</b>	<b>\$ 170,421,962</b>	<b>\$ 83,138,441</b>	<b>\$ 15,395,395</b>	<b>\$ 443,321,269</b>	<b>\$ 628,254,134</b>		
<b>DEDUCTIONS</b>									
Healthcare Premiums Subsidies	\$ 96,684,311	\$ 14,471,157	\$ 101,006,472	\$ 58,574,974	\$ 10,614,316	\$ 281,351,230	\$ 275,626,307	2%	
Administrative Expense	\$ 588,547	\$ 77,876	\$ 588,029	\$ 288,349	\$ 46,693	\$ 1,589,494	\$ 1,750,160	-9%	
Self Funded Healthcare Costs	\$ 1,673,482	\$ 67,018	\$ 3,061,936	\$ 106,756	\$ 37,376	\$ 4,946,568	\$ 4,956,117	0%	
<b>Total Deductions</b>	<b>\$ 98,946,340</b>	<b>\$ 14,616,051</b>	<b>\$ 104,656,437</b>	<b>\$ 58,970,079</b>	<b>\$ 10,698,385</b>	<b>\$ 287,887,292</b>	<b>\$ 282,332,584</b>		
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	<b>\$ 58,029,217</b>	<b>\$ 2,773,863</b>	<b>\$ 65,765,525</b>	<b>\$ 24,168,363</b>	<b>\$ 4,697,010</b>	<b>\$ 155,433,977</b>	<b>\$ 345,921,550</b>		
<b>FIDUCIARY NET POSITION HELD IN TRUST FOR INSURANCE BENEFITS</b>									
Beginning of Period	\$ 846,761,195	\$ 513,384,061	\$ 2,346,767,679	\$ 1,268,271,867	\$ 189,994,024	\$ 5,165,178,825	\$ 4,783,906,595		
End of Period	\$ 904,790,411	\$ 516,157,923	\$ 2,412,533,204	\$ 1,292,440,229	\$ 194,691,034	\$ 5,320,612,802	\$ 5,129,828,145		

**NOTE - Variance Explanation**

- 1 Employer contributions increased (even though there was a decrease in covered payroll for KERS, KHAZ and SPRS) because of the increase in the contribution rate across all five systems.
- 2 Refunds received from UMR/Wausau for overpayments on self-funded claims have decreased in FY 2019.
- 3 Health Insurance Premiums increased due to lower health insurance refunds processed to retirees.
- 4 Kentucky Bar Association Cessation payment.
- 5 The Northern Trust Settlement amount decreased primarily due to the receipt of the initial one time payment of \$172,785 in FY 18 as well as the asset base at Northern Trust has declined due to asset reallocation.
- 6 Net Appreciation has declined as a result of unrealized losses due to unfavorable market conditions during the FY19.
- 7 The increase is due to additional interest and dividends received from the Core Fixed Income and Specialty Credit asset classes.
- 8 thru 9 Total Fees have declined by 19% in FY19 due to less performance fees from Private Equity.
- 10 Securities Lending is driven by the demand of the market.

7.2



Kentucky Retirement Systems

# Audit Committee

May 2, 2019



## Cash Flow Trends

### Pension Fund Cash Flows:

- All plans experienced an increase in Net Position as a result of increasing employer contributions. Both CERS plans saw a decline in their cash flow before realized gains were included.
- Member contributions are down due to a slight decline in payroll and a drop in service purchases from the prior year.
- Net Investment Income increased over 20% for the CERS and KERS Hazardous plans. KERS Non-Hazardous and SPRS remained relatively flat.
- Total Inflows are up across all systems as contributions rate continue to increase.
- Benefit payments increased slightly across all plans with a low in KERS Non-Hazardous of 2% and a high in CERS Hazardous of 6%.

### Insurance Fund Cash Flows:

- All systems had an increase in end of period net position.
- Inflows increased due to an increase in both Employer Contributions and Net Investment Income.
- Outflows increased slightly due to additional retirements; therefore, increasing Health Insurance Premiums.



**CASH FLOW – Pension Fund**  
**(KERS Non-Haz, KERS Haz & SPRS)**  
**March 31, 2019 (compared to March 31, 2018)**  
 (\$ in millions)



	KERS		KERS		SPRS	
	FY18	FY19	FY18	FY19	FY18	FY19
<b>Contributions</b>						
<i>Member Contributions</i>	\$83.0	\$74.7	\$14.0	\$13.7	\$4.4	\$3.9
<i>Employer Contributions/Appropriations</i>	539.3	777.6	35.2	44.7	37.6	48.3
<i>Northern Trust Settlement</i>	0.3	-	-	-	-	-
<i>Investment Income (Net of Expenses)</i>	23.1	23.0	6.5	8.3	2.8	3.5
<b>Total Cash Inflows</b>	<b>645.7</b>	<b>875.3</b>	<b>55.7</b>	<b>66.7</b>	<b>44.8</b>	<b>55.7</b>
<i>Benefit Payments/Refunds</i>	733.9	749.4	50.7	53.9	44.0	45.8
<i>Administrative Expenses</i>	7.1	8.2	0.6	0.8	0.1	0.2
<b>Total Cash Outflows</b>	<b>741.0</b>	<b>757.6</b>	<b>51.3</b>	<b>54.7</b>	<b>44.1</b>	<b>46.0</b>
<b>NET Cash Flow Before Gains/(Losses)</b>	<b>(95.3)</b>	<b>117.7</b>	<b>4.4</b>	<b>12.0</b>	<b>0.7</b>	<b>9.7</b>
<i>Realized Gain/Loss</i>	92.1	28.9	29.8	8.8	10.6	3.1
<b>NET Cash Flow w/ Realized Gains(Losses)</b>	<b>(3.2)</b>	<b>146.6</b>	<b>34.2</b>	<b>20.8</b>	<b>11.3</b>	<b>12.8</b>
<i>Unrealized Gain/(Loss)</i>	19.1	9.3	10.6	1.0	3.4	1.1
<b>Change in Net Position</b>	<b>15.9</b>	<b>155.9</b>	<b>44.8</b>	<b>21.8</b>	<b>14.7</b>	<b>13.9</b>
<i>Beginning of Period</i>	<b>2,092.8</b>	<b>2,048.9</b>	<b>605.9</b>	<b>651.2</b>	<b>256.4</b>	<b>268.4</b>
<i>End of Period</i>	<b>\$2,108.7</b>	<b>\$2,204.8</b>	<b>\$650.7</b>	<b>\$673.0</b>	<b>\$271.1</b>	<b>\$282.3</b>

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






**CASH FLOW – Pension Fund  
(CERS-Haz and CERS-Haz)  
March 31, 2019 (compared to March 31, 2018)  
(\$ in millions)**

				
	FY18	FY19	FY18	FY19
<b>Contributions</b>				
<i>Member Contributions</i>	\$127.2	\$122.6	\$48.2	\$45.9
<i>Employer Contributions</i>	266.1	282.9	97.6	104.0
<i>Northern Trust Settlement</i>	0.4	-	0.1	-
<i>Investment Income (Net of Expenses)</i>	71.9	87.3	23.8	29.9
<b>Contribution Inflow</b>	<b>465.6</b>	<b>492.8</b>	<b>169.7</b>	<b>179.8</b>
<i>Benefit Payments/Refunds</i>	552.7	582.8	184.8	195.3
<i>Administrative Expenses</i>	13.3	15.4	0.9	1.2
<b>Contribution Outflow</b>	<b>566.0</b>	<b>598.2</b>	<b>185.7</b>	<b>196.5</b>
<b>NET Cash Flow Before Gains/(Losses)</b>	<b>(100.4)</b>	<b>(105.4)</b>	<b>(16.0)</b>	<b>(16.7)</b>
<i>Realized Gain/Loss</i>	326.6	98.8	108.9	32.4
<b>NET Cash Flow w/ Realized Gains/(Losses)</b>	<b>226.2</b>	<b>(6.6)</b>	<b>92.9</b>	<b>15.7</b>
<i>Unrealized Gain/(Loss)</i>	124.6	7.8	40.5	3.2
<b>Change in Net Position</b>	<b>350.8</b>	<b>1.2</b>	<b>133.4</b>	<b>18.9</b>
<i>Beginning of Period</i>	<b>6,739.1</b>	<b>7,086.3</b>	<b>2,227.7</b>	<b>2,361.1</b>
<i>End of Period</i>	<b>\$7,089.9</b>	<b>\$7,087.5</b>	<b>\$2,361.1</b>	<b>\$2,380.0</b>

7.3

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


4





**CASH FLOW – Insurance Fund**  
**(KERS Non-Haz, KERS Haz & SPRS)**  
**March 31, 2019 (compared to March 31, 2018)**  
 (\$ in millions)

	KERS		KERS		SPRS	
	FY18	FY19	FY18	FY19	FY18	FY19
<b>Contributions</b>						
<i>Employer Contributions</i>	\$99.5	\$131.8	\$3.0	\$2.7	\$7.1	\$10.0
<i>Insurance Premiums</i>	0.2	3.3	-	0.2	-	0.1
<i>Retired Reemployed Healthcare</i>	3.1	3.0	0.7	1.0	-	-
<i>Northern Trust Settlement</i>	-	-	-	-	-	-
<i>Investment Income (Net of Expenses)</i>	8.0	11.7	4.3	6.6	1.5	2.4
<b>Contribution Inflow</b>	<b>110.8</b>	<b>149.8</b>	<b>8.0</b>	<b>10.5</b>	<b>8.6</b>	<b>12.5</b>
<i>Healthcare Premiums</i>	98.6	98.4	14.0	14.5	10.4	10.7
<i>Administrative Expenses</i>	0.7	0.6	0.1	0.1	-	-
<b>Contribution Outflow</b>	<b>99.3</b>	<b>99.0</b>	<b>14.1</b>	<b>14.6</b>	<b>10.4</b>	<b>10.7</b>
<b>NET Cash Flow Before Gains/(Losses)</b>	<b>11.5</b>	<b>50.8</b>	<b>(6.1)</b>	<b>(4.1)</b>	<b>(1.8)</b>	<b>1.8</b>
<i>Realized Gain/Loss</i>	30.7	7.5	20.5	6.4	7.8	2.7
<b>NET Cash Flow w/ Realized Gains/(Losses)</b>	<b>42.2</b>	<b>58.3</b>	<b>14.4</b>	<b>2.3</b>	<b>6.0</b>	<b>4.5</b>
<i>Unrealized Gain/(Loss)</i>	17.3	(0.3)	13.2	0.5	5.2	0.1
<b>Change in Net Position</b>	<b>59.5</b>	<b>58.0</b>	<b>27.6</b>	<b>2.8</b>	<b>11.2</b>	<b>4.6</b>
<i>Beginning of Period</i>	781.4	846.8	484.4	513.4	178.2	190.0
<i>Ending of Period</i>	\$840.9	\$904.8	\$512.0	\$516.2	\$189.4	194.6

7.3



**CASH FLOW – Insurance Fund**  
**(CERS Non-Haz and CERS-Haz)**  
**March 31, 2019 (compared to March 31, 2018)**  
**(in \$millions)**

				
	FY18	FY19	FY18	FY19
<b>Contributions</b>				
<i>Employer Contributions</i>	\$89.7	\$97.3	\$41.8	\$45.9
<i>Insurance Premiums</i>	0.5	4.0	(0.2)	0.5
<i>Retired Reemployed Healthcare</i>	3.0	3.1	0.7	0.9
<i>Northern Trust Settlement</i>	-	-	-	-
<i>Investment Income (Net of Expenses)</i>	19.2	31.1	10.2	16.5
<b>Contribution Inflow</b>	<b>112.4</b>	<b>135.5</b>	<b>52.5</b>	<b>63.8</b>
<i>Healthcare Premiums</i>	101.6	104.1	55.9	58.7
<i>Administrative Expenses</i>	0.7	0.6	0.3	0.3
<b>Contribution Outflow</b>	<b>102.3</b>	<b>104.7</b>	<b>56.2</b>	<b>59.0</b>
<b>NET Cash Flow Before Gains/(Losses)</b>	<b>10.1</b>	<b>30.8</b>	<b>(3.7)</b>	<b>4.8</b>
<i>Realized Gain/Loss</i>	94.1	32.1	51.9	17.9
<b>NET Cash Flow Before w/ Realized Gains/(Losses)</b>	<b>104.2</b>	<b>62.9</b>	<b>48.2</b>	<b>22.7</b>
<i>Unrealized Gain/(Loss)</i>	61.3	2.7	34.1	1.5
<b>Change in Net Position</b>	<b>165.5</b>	<b>65.6</b>	<b>82.3</b>	<b>24.2</b>
<b>Beginning of Period</b>	<b>2,160.5</b>	<b>2,346.8</b>	<b>1,179.3</b>	<b>1,268.3</b>
<b>End of Period</b>	<b>\$2,326.0</b>	<b>\$2,412.4</b>	<b>\$1,261.6</b>	<b>\$1,292.5</b>

7.3

6

**KRS ADMINISTRATIVE BUDGET 2018-19  
THIRD QUARTER BUDGET-TO-ACTUAL ANALYSIS**

Fiscal 2019

					% Remaining
	PERSONNEL				
111	Salaries	\$15,014,400	\$10,579,146	\$4,435,254	29.54%
113	Casual Labor	\$60,000	\$0	\$60,000	100.00%
114	Wages (Per Diem)	\$0	\$0	\$0	0.00%
115	Wages (Overtime)	\$360,000	\$343,773	\$16,227	4.51%
119	Wages (Block 50)	\$120,000	\$52,984	\$67,016	55.85%
120	Benefits	\$0	\$0	\$0	0.00%
120	Miscellaneous	\$0	\$0	\$0	0.00%
121	Emp Paid FICA	\$1,200,000	\$785,905	\$414,095	34.51%
122	Emp Paid Retirement	\$11,414,400	\$8,286,076	\$3,128,324	27.41%
123	Emp Paid Health Ins	\$2,271,200	\$1,756,295	\$514,905	22.67%
124	Emp Paid Life Ins	\$12,000	\$2,437	\$9,563	79.69%
125	Emp Paid HRA	\$0	\$0	\$0	0.00%
126	Health Insurance Admin Fee	\$18,100	\$0	\$18,100	100.00%
127	HRA Adm Fee	\$0	\$0	\$0	0.00%
128	Emp Paid Sick Leave	\$75,000	\$55,846	\$19,154	25.54%
129	Adoption Assistance Benefit	\$0	\$0	\$0	0.00%
111A	Escrow For Admin Fees	\$0	(\$5,667)	(\$5,667)	0.00%
131	Workers Compensation	\$50,400	\$11,719	\$38,681	76.75%
132	Unemployment	\$10,000	\$7,834	\$2,166	21.66%
133	Tuition Assistance	\$35,000	\$12,916	\$22,084	63.10%
133I	Investment Tuition Assistance	\$5,000	\$0	\$5,000	100.00%
133T	Audit Tuition Assistance	\$2,500	\$0	\$2,500	100.00%
135	Bonds	\$3,000	\$41	\$2,959	98.64%
141	<b>LEGAL &amp; AUDITING SERVICES</b>				
141A	Legal Hearing Officers	\$350,000	\$95,361	\$254,639	72.75%
141B	Legal (Stoll, Keenon)	\$900,000	\$449,550	\$450,450	50.05%
141C	Polsinelli Shugart	\$100,000	\$0	\$100,000	100.00%
141D	Frost Brown	\$120,000	\$21,850	\$98,150	81.79%
141E	Reinhart	\$500,000	\$129,263	\$370,737	74.15%
141F	Ice Miller	\$500,000	\$221,621	\$278,379	55.68%
141L	Legal Expense	\$150,000	(\$17,474)	\$167,474	111.65%
142	Auditing	\$250,000	\$0	\$250,000	100.00%
146	<b>CONSULTING SERVICES</b>				
146A	Medical Reviewers	\$400,000	\$134,109	\$265,891	66.47%
146B	Medical Reports	\$10,000	\$0	\$10,000	100.00%
146C	Medical Exams	\$35,000	\$3,387	\$31,613	90.32%
146E	Escrow for Actuary Fees	\$12,000	(\$34,468)	(\$22,468)	-187.15%
150	<b>CONTRACTUAL SERVICES</b>				
150C	Miscellaneous Contracts	\$275,000	\$17,627	\$257,373	93.59%
150D	Health Consultant	\$130,000	\$0	\$130,000	100.00%
150E	Banking	\$9,000	\$0	\$9,000	100.00%
150F	Lexus Nexus	\$9,000	\$0	\$9,000	100.00%
150G	Human Resources Consulting	\$100,000	\$6,767	\$93,233	93.23%
150H	Health Insurance Administrative Expense	\$2,859,000	\$794,815	\$2,064,185	72.20%
150I	Investment Consulting	\$0	\$0	\$0	0.00%
150J	Pharmacy Claims TPA	\$0	\$0	\$0	0.00%
150K	Medical Claims TPA	\$0	\$0	\$0	0.00%
159	Actuarial Services	\$700,000	\$377,045	\$322,955	46.14%
162	Facility Security Charges	\$65,000	\$37,706	\$27,294	41.99%
193	Tuition Assistance	\$5,000	\$0	\$5,000	100.00%
	<b>PERSONNEL SUBTOTAL</b>	<b>\$38,130,000</b>	<b>\$24,126,473</b>	<b>\$13,923,278</b>	<b>36.52%</b>

7.4

**KRS ADMINISTRATIVE BUDGET 2018-19**  
**THIRD QUARTER BUDGET-TO-ACTUAL ANALYSIS**

					% Remaining
	OPERATIONAL				
211	Natural Gas	\$25,000	\$18,139	\$6,861	27.44%
212	Electric	\$190,000	\$138,059	\$51,941	27.34%
221	Rent-NonState Building	\$33,500	\$23,316	\$10,184	30.40%
222	Rent -State Owned Building	\$735,400	\$551,662	\$183,738	24.98%
223	Equipment Rental	\$15,000	\$0	\$15,000	100.00%
224	Copier Rental	\$100,000	\$60,525	\$39,475	39.48%
226	Rental Carpool	\$10,000	\$8,230	\$1,770	17.70%
232	Vehicle/Equip. Mainten.	\$29,000	\$7,567	\$21,433	73.91%
241	Postage	\$525,000	\$269,382	\$255,618	48.69%
242	Freight	\$1,200	\$131	\$1,069	89.07%
251	Printing (State)	\$1,500	\$4,811	(\$3,311)	-220.74%
252	Printing (non-state)	\$300,000	\$66,663	\$233,337	77.78%
254	Insurance	\$250,000	\$506	\$249,494	99.80%
256	Garbage Collection	\$20,000	\$3,603	\$16,397	81.98%
259	Conference Expense	\$40,000	\$9,208	\$30,793	76.98%
259I	Conference Exp. Investment	\$12,600	\$5,000	\$7,600	60.32%
259T	Conference Exp. Audit	\$1,500	\$0	\$1,500	100.00%
300	MARS Usage	\$35,000	\$34,924	\$76	0.22%
321	Office Supplies	\$150,000	\$92,628	\$57,372	38.25%
331	Data Processing Supplies	\$0	\$0	\$0	0.00%
343	Motor Fuels & Lubricants	\$3,000	\$0	\$3,000	100.00%
346	Furniture & Office Equipment	\$0	\$0	\$0	0.00%
361	Travel (In-State)	\$75,000	\$24,939	\$50,061	66.75%
361I	Travel (In-State) Investment	\$1,500	\$107	\$1,393	92.85%
361T	Travel (In-State) Audit	\$500	\$0	\$500	100.00%
362	Travel (Out of State)	\$20,000	\$8,923	\$11,077	55.38%
362I	Travel (Out of State) Invest	\$50,000	\$12,668	\$37,332	74.66%
362T	Travel (Out of State) Audit	\$2,500	\$0	\$2,500	100.00%
381	Dues & Subscriptions	\$85,000	\$30,434	\$54,566	64.20%
381I	Dues & Subscriptions Invest	\$15,000	\$2,650	\$12,350	82.33%
381T	Dues & Subscriptions Audit	\$5,000	\$0	\$5,000	100.00%
399	Miscellaneous	\$75,100	\$8,542	\$66,558	88.63%
399I	Miscellaneous Investment	\$20,000	\$97	\$19,903	99.52%
399T	Miscellaneous Audit	\$2,000	\$0	\$2,000	100.00%
601	Capital Outlay	\$0	\$0	\$0	0.00%
802	COT Charges	\$90,000	\$9,890	\$80,110	89.01%
814	Telephone - Wireless	\$8,000	\$2,546	\$5,454	68.18%
815	Telephone - Other	\$250,000	\$85,326	\$164,674	65.87%
847	Computer Equip./Software	\$6,000,000	\$1,402,717	\$4,597,283	76.62%
847I	Comp. Equip./Software Invest	\$0	\$0	\$0	0.00%
847T	Comp. Equip./Software Audit	\$0	\$0	\$0	0.00%
	<b>OPERATIONAL SUBTOTAL</b>	<b>\$9,177,300</b>	<b>\$2,883,194</b>	<b>\$6,294,106</b>	<b>68.58%</b>
	<b>TOTALS</b>	<b>\$47,307,300</b>	<b>\$27,009,667</b>	<b>\$20,217,384</b>	<b>42.74%</b>

TO: Members of the Board  
FROM: D’Juan Surratt  
DATE: May 16, 2019  
SUBJECT: Participation of CERS Agency

PARTICIPATION—NONHAZARDOUS

There is one (1) new agency electing to participate with the County Employees Retirement System under non-hazardous coverage. Copies of minutes, resolution to participate and agency budget will be available at the meeting for review. Contract for Health Insurance has been received for the agency electing to participate in CERS and legal has reviewed and approved their eligibility for participation.

**RECOMMENDATION:** We recommend that the Board approve the participation of the Nelson County Emergency 911 Dispatch Center, having satisfactorily completed their trial participation period.

7.5

<b>E-911 Dispatch Board</b>		October 02, 2018	
		16:00 pm	
		Nelson County Library	
<b>Meeting called by:</b>	Committee	<b>Type of meeting:</b>	E-911 Dispatch Board
<b>Facilitator:</b>	Chief Kim Kraeszig	<b>Note taker:</b>	Joe Prewitt
<b>Attendees:</b>	Kim Kraeszig, City Police Dept; Freddy DeWitt, County Fire Rep; Joe Seelye, City Police Dept; Joe Prewitt, EMS; Bill Mattingly, Bardstown Fire Dept. ;Jon Snow, NC Sheriff Dept; Jason Allison, NC Sheriff Dept; and Milt Spalding, Nelson County Dispatch. <b>Quorum Present</b>		
<b>Purpose:</b>	Regular Meeting; Employment Retirement; Directors Report		
<b>Agenda Item:</b>	<b>Approval of Minutes March 27, 2018</b>	<b>Motion Made</b>	<b>Second:</b>
✓	<b>Motion is made</b> to approve the Minutes for the March 27, 2018 Meeting. <b>Motion is approved.</b>	Joe Prewitt	Jon Snow
<b>Agenda Item:</b>	<b>Approval of Minutes May 01, 2018</b>	<b>Motion Made</b>	<b>Second:</b>
✓	<b>Motion is made</b> to approve the Minutes for the May 01, 2018 SPECIAL Meeting. <b>Motion is approved.</b>	Freddy DeWitt	Billy Mattingly
<b>Agenda Item:</b>	<b>Employment Retirement</b>	<b>Motion Made</b>	<b>Second:</b>
<p>Joe Prewitt opens with a brief history referencing the attempts and obstacles endured since January 2016, during the aim to re-enroll the employees of The Nelson County E-911 Dispatch Center back into the Kentucky Retirement System as governmental employees. The funds have been withheld from the employees with an escrowed employer match withheld amount ongoing, under the advisement of payroll management with Hibbs and Associates and, in good faith, advised by the associates from the Kentucky Retirement Offices.</p> <p>Several variables linked to a lengthy two (2) year process and with the Assistance of Senator Jimmy Higdon, The Nelson County E-911 Dispatch Center has the invite to enroll the employees into the Kentucky Retirement System with 100% provision of the State Health Insurance Plan coverage.</p> <p>The Withheld and Escrow Funds, by law, cannot be paid into the Kentucky Retirement System by the E-911 Dispatch Center Entity for each participants plan. Means to refund the funds to each individual employee is left to the pleasure of Dispatch Board.</p> <p>Research reveals that rolling the funds into individual IRA or ROTH accounts is not permitted, but distributing the refunds to each employee, based on their withheld amount and the accrued escrow since January 2016, each employee can choose to utilize the funds personally and invest it the way they see fit for their personal use. This will require amendment of the entity's W-2/W4 Tax Returns and each employee will pay taxes on the gross amount as they will be required to amend their personal tax returns FY 2016 and 2017. Report of Planned Reimbursement \$ 218,331.60 is Attached</p> <p>Milt Spalding reports on the State Health Insurance Plan Coverage which is irrevocable and is 100% applicable to all full-time employees. The contract is 100% participation with insurance coverage choice options for Employee; Employee-Spouse; Employee Family Plans with optional Dental and Vision riders available.</p>			
✓	<b>Motion is made to</b> permit Milt Spalding, Director, E-911 Dispatch Center to sign the contract between the Kentucky Retirement Systems Health Insurance Plan and the Nelson County E-911 Dispatch Center, Bardstown, KY to include moving forward with signing the required contracts to enter the employees into the Kentucky State Retirement System. <b>Motion is approved.</b>	Joe Prewitt	Billy Mattingly
✓	<b>Motion is made to</b> permit Milt Spalding to distribute the FY 2016, FY 2017 and FY 2018 to-date allocated funds withheld and escrowed to the each contributing individual employee prior to December 31, 2018. <b>Motion is approved.</b>	Joe Prewitt	Jon Snow

7.5

Written and Submitted by: Joe Prewitt 2018 10 18

7.5

Agenda Item:	Directors Report	Motion Made	Second:
	<p>Milt Spalding Reports: \$689,311.00 currently in checking account.</p> <p>The Director and 3 Shift leaders attended Telecommunications Advanced Leadership Kentucky Conference in September.</p> <p>Currently in the process of recertifying all dispatchers in PowerPhone EMD, LED and FSD. Center was awarded a 911 Services Board grant for the updated PowerPhone Total Response CACHE LITE System.</p> <p>Currently two (2) new hires in training with one dispatcher, Nick Penick promoted to full-time positions and will be enrolling into the academy in January 2019.</p> <p>Audit has been completed. Auditor will be invited to attend the next board meeting to present the audit review for Board approval and acceptance</p> <p>Nelson County Emergency Alert System is moving forward. The system featured during the Kentucky Bourbon Festival to allow visitors to receive emergency alerts while in town. After the festival the alerts expired. Plans to offer same service during the upcoming Arts and Crafts Fair.</p> <p>Billy Mattingly, Chief Bardstown Fire Department brings forth some concerns and some complaints about professional service that is intermittently provided. It is asked for the Director to address the employees and reiterate the importance of their job and the importance of answering the radio promptly and to remind them that the Emergency Responders expect them to keep them safe and know the status of their whereabouts as they respond to calls and while on the scenes. It is asked to document problems as they come up, and forward to the director at the time of the incident.</p> <p>Would like to increase the present number of full-time Telecommunicators from the number of ten (10) to the number of eleven (11).</p> <p>√ <b><u>Motion is made to</u></b> increase the total number to eleven (11) full-time employees <b><u>Motion is approved.</u></b></p> <p>The Board has discussion about 12 hour shifts verses 8 hour shifts and to check into the overtime budget.</p> <p>No other Business at this time.</p>	<p>Freddy DeWitt</p>	<p>Jon Snow</p>
<p><b>NEXT MEETING DATE DECEMBER 4, 2018</b>  <b>AT 16:00 PM</b>  <b>The Nelson County Public Library</b></p>			
Agenda item:	Adjournment	Motion Made By:	Second:
<p>√ <b><u>Motion is made</u></b> to adjourn the meeting at 16:48:00 pm. <b><u>Meeting is adjourned</u></b></p>		<p>Jon Snow</p>	<p>Jason Allison</p>



<b>E-911 Dispatch Board</b>		June 13, 2017	
		04:02 pm	
		Nelson County Public Library	
<b>Meeting called by:</b>	Committee	<b>Type of meeting:</b>	E-911 Dispatch Board
<b>Facilitator:</b>	Kaelen Matthews	<b>Note taker:</b>	Joe Prewitt
<b>Attendees:</b>	Freddy DeWitt, County Fire Rep; Tom Blair, Bardstown Police Dept; Kaelen Matthews, Sheriff Dept; Mike Clark, Sheriff Dept; Joe Prewitt, EMS; Randy Walker, Bardstown Fire Dept; Milt Spalding, Nelson County Dispatch; Dave Evans GIS Coordinator. <b>Quorum Present</b>		
<b>Purpose:</b>	Regular Meeting: GIS Mapping Report; Directors Report; Committee Reports: Salary & Recruitment; Recording System; Tower Maintenance.		
<b>Agenda Item:</b>	<b>Approval of Minutes April 11, 2017</b>	<b>Motion Made</b>	<b>Second:</b>
	✓ <b>Motion is made</b> to approve the Minutes for the April, 2017 Meeting. <b>Motion is approved.</b>	Freddy DeWitt	Mike Clark
<b>Agenda Item:</b>	<b>GIS Mapping Coordinator Report</b>	<b>Motion Made</b>	<b>Second:</b>
	Dave Evans Reports; Mr. Evans presented a packet of Aerial View Maps referencing addressing issues within the county. Mr. Evans is working attentively with a concern of East and West Main Street in Fairfield and will be suggesting solutions to those concerns through a meeting with the Mayor for the City of Fairfield. Mr. Evans is also making progress toward the addressing complexities as a result of the Louisville Road Construction Project. He still has to meet with adjacent county of Spencer as the road name changes will include their area. Other issues and concerns have been identified John Rowan Blvd and Barberr Court versed Barberr Lane. Mr. Evans recognizes the E-911 Dispatch Center has the most current mapping within their CAD (Zuercher) system, but when end users open "Web-Mapping" within the system "Google Maps" is the map utilized. Mr. Evans current objective is to up-date "Google Maps" within the near future.		
<b>Agenda Item:</b>	<b>Directors Report:</b>	<b>Motion Made</b>	<b>Second:</b>
	<p><b>Milt Spalding reports:</b> FY-2017 CMRS, Dispatch Grant has been completed and submitted to upgrade the recording system.</p> <p>Lock on the Back door has been replaced.</p> <p>Commend Detective Mike Watts and Lieut. Kaelen Matthews for their great job with the Nelson County Sheriff's Department Citizens Academy and appreciated the opportunity to involve the Dispatch Center.</p> <p>Bids for the flooring renovation. Recommendations to install the carpet tiles as quotes are submitted to the board for approval.</p> <p>✓ <b>Motion is entertained and made:</b> to accept the quote from Lowes and the recommendation as stated to renovate the flooring in the Dispatch Center. <b>Motion is Approved</b></p> <p>Mr. Spalding received a request from Nelson County Fire to make changes to mutual aid agreements, dispatch and radio traffic. Recommendations are deferred to the Nelson County Fire Chiefs to establish parameters and consistency throughout all departments. No Action taken at this time.</p> <p>Auditor and Accounting staff at Hibbs and Associates has financial Audit scheduled for the end of the month for FY 2016-2017. Will be finalized and reports available.</p> <p>Progress achieved with KY Retirement System with the assistance of Jimmy Higdon, It has been determined that the E-911 Dispatch Center is eligible with a three (3) month trial participation. At the end of the three (3) months the Retirement Board will vote to establish complete participation status. The last year and half is in question due to inaccurate filing of state incorporation status. Legal council is being obtained during the time of this meeting and should be acted upon prior to next meeting.</p> <p>✓ <b>Resolution is made</b> to accept inclusion and participation into the Kentucky Retirement System with the signature by Chairman Kaelen Matthews. <b>Resolution is Approved</b></p> <p>✓ <b>Motion is made</b> to research changing State Incorporation classification from 501- C to a Non-Profit 501- C-3 Corporation. <b>Motion is Approved.</b></p>		
		Kaelen Matthews	Mike Clark
		Joe Prewitt	Randy Walker
		Joe Prewitt	Randy Walker

7.5

Written and Submitted by: Joe Prewitt

7.5

Agenda Item:	Directors Report (Continued)	Motion Made	Second:
	<p><b>Accommodation Recognition for three (3) E-911 Telecommunicators:</b></p> <p>1<sup>st</sup> to <b>Dispatcher Austin Hale</b> for his job performance in May as he kept a person who was suicidal and unfamiliar with the area on-line and enticed with ongoing communications until law enforcement units were able to find and arrive on-scene with the person. The accommodation was submitted by Deputy Brandon Bryan who was asked by the person to extend his appreciation to Mr. Hale.</p> <p>2<sup>nd</sup> to <b>Dispatcher Missy Lanham and Shanna Cheshire</b> for their job performances during early morning hours on June 5<sup>th</sup> as they exceeded above and beyond their duties as they communicated and disseminated continual, accurate flow of information through multiple jurisdictional agencies, during a high stress incident with high speed pursuit that ended in Nelson County. The accommodations were submitted by Chief Steve Uram and Sergeant Jeremy Cauley of the Bardstown Police Department.</p> <p>All three (3) Dispatchers are applauded for their performance and professionalism reflected upon the Nelson County E-911 Dispatch Center. The accommodations will be forwarded to Dean Watts, County Judge Executive and Dick Heaton Bardstown City Mayor for recognition.</p>		
Agenda Item:	Committee Member Appointments	Motion Made	Second:
	<p><b>Personnel:</b> Mike Clark reports: Recommendation for Salary, Recruitment and Retention for the telecommunicators to stay on a progressive tract.</p> <ul style="list-style-type: none"> <li>✓ <b>Motion is made to</b> approve cost of living increase of \$0.48. <b>Motion is approved.</b></li> <li>✓ <b>Motion is made to</b> approve recruitment and retention increase to all salaries of \$1.00. <b>Motion is approved.</b></li> <li>✓ <b>Motion is made to</b> instate Night Shift Leader Job Title with a pay increase of \$1.00 to two (2) employees who are assigned to that role. In the case, for any reason, the increase shall be rescinded if employee is removed or forfeits the job title role. <b>The motion is approved.</b></li> <li>✓ <b>Motion is made to</b> add \$0.48 to New-Hire start salary. <b>Motion is approved.</b></li> </ul> <p><b>Equipment:</b> Joe Prewitt Report CMRS Grant Submitted to Replace the Out-dated Recording System submitted by Milt Spalding.</p> <p>Salt River Tower Maintenance has been performed: guide wires checked and re-tightened; connections have been re-tightened; tower was climbed with cables, coax and connectors maintained as necessary. Inspection/Maintenance covers the next three (3) years. The County of Nelson has agreed to pay the maintenance cost. New Haven Tower; still need to knock down dirt pile left over from construction and a fence needs to be installed around the area.</p> <p><b>Budget:</b> Report from Joe Prewitt, Current \$250,000 surplus in the budget not to include the KY Retirement allotted funds \$130,000. Increase in budget is \$45,000 with the approved salary increase, expecting increase this year from cell phone fees of \$10,000 per/quarter with an overall increase of \$40,000 FY. Estimated property tax funds \$445,000 with actual \$475,000 leaving the salary increase permissible with pending salary budget amendment. All numbers are approximate.</p>	<p>Freddy DeWitt</p> <p>Freddy DeWitt</p> <p>Mike Clark</p> <p>Freddy DeWitt</p>	<p>Tom Blair</p> <p>Tom Blair</p> <p>Freddy DeWitt</p> <p>Mike Clark</p>
Agenda Item:	Old Business	Motion Made	Second:
None at this time			

Written and Submitted by: Joe Prewitt

Agenda Item:	New Business	Motion Made	Second:
	Ed Mattingly, Nelson County Sheriff and Mathew Hite, County Attorney address the Board referencing the County Wrecker Service Rotation used within the Dispatch Center. Sheriff Mattingly requests guidance toward establishing consistent contract among the Wrecker Services and the Law Enforcement agencies within the County of Nelson and the City of Bardstown with protocol to be enforced through the E-911 Dispatch Center. Sheriff Mattingly will form a committee and present the results to the Board for action.		
Agenda item:	Set Date and Time for Next Meeting	Motion Made By:	Second:
	NEXT MEETING SCHEDULED DATE TUESDAY September 12, 2017 At 4:00 pm The Nelson County Library		
Agenda item:	Adjournment	Motion Made By:	Second:
✓	<b><u>Motion is made</u></b> to adjourn the meeting at 004:59 pm. <b><u>Meeting is adjourned</u></b>	Mike Clark	Tom Blair

7.5

Written and Submitted by: Joe Prewitt



**Kentucky Retirement Systems**

Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124  
Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov



**Form 7000**  
Revised 05/2010

**Resolution**

At a meeting of the Nelson Co E-911 Board, held on the 13<sup>th</sup> day of June, 20 17  
Present and presiding was Chairman Kaelen Matthews with the following members present: Tom Blair,  
Mike Clark, Freddie Dewitt, Joe Prewitt, Randy Walker

Members absent: Steve Uram

A motion was made by Joe Prewitt and seconded by Randy Walker

that the following resolution be adopted in accordance with KRS 78.530:

WHEREAS, the General Assembly of the Commonwealth of Kentucky has established the County Employees Retirement System, and

WHEREAS, the governing body of the City of this agency is of the opinion that participation in this retirement system is in the best interest of this agency and the employees and officers thereof, and

WHEREAS, the governing body of this agency is cognizant of the requirements and benefits of the County Employees Retirement System as provided for in KRS 78.510 to 78.990.

WHEREAS, the governing body of this agency is aware of the provisions under KRS 78.530 (2), once a county participates it shall thereafter continue to participate except as provided in KRS 78.535, and

WHEREAS, the governing body is aware of the continuing liability in the agency should be terminated under the provisions of KRS 78.535,

NOW, THEREFORE, BE IT RESOLVED, that this agency be and is hereby authorized to participate in the County Employees Retirement System effective June 1, 2017, and that all eligible regular full-time officers and employees of this agency are hereby authorized and directed to comply with the statutory requirements of this retirement system.

FURTHER BE IT RESOLVED, that all the employees of this agency whose duties require an average of 100 or more hours of work each month, determined by using the number of hours actually worked in a calendar or fiscal year, be considered as "regular full-time" employees for purposes of the County Employees Retirement System except those employees of agencies excluded as shown below which may participate in the system as a separate agency and those other persons who are employed as "temporary", "part-time", and "seasonal" workers, as defined in KRS 78.510 (21).

**Agencies excluded as authorized by KRS 78.530 are:**

\_\_\_\_\_  
\_\_\_\_\_

**The above Resolution was adopted on roll call, the voting results are as follows:**

Yeas: Tom Blair, Mike Clark, Freddie Dewitt, Joe Prewitt and Randy Walker.

Nays: \_\_\_\_\_

Not Voting: \_\_\_\_\_

**I do hereby certify that the above is a true and correct copy of an Order of the governing body of the above named agency.**

Print Name: Kaelen Matthews Title: Lieutenant/Chairman

Signature: Kaelen Matthews

7.5

E 911 CENTRAL DISPATCH  
2019 BUDGET

	<b>BUDGET FY 2019</b>
SUPPORT FROM NELSON COUNTY	194,400
CARRYOVER FROM PRIOR YEAR	
CONTRACT SERVICE REVENUE	
CONTRACT SERVICE REV FROM CELL PHONES	240,000
E911 FEES (COUNTY PROPERTY TAX BILLS)	470,000
MISC. REVENUE, OPER LOAN PENDING CELL	100
SUPPORT FROM CITY	129,600
<b>TOTAL REVENUE</b>	<u><u>1,034,100</u></u>

<b>SALARIES AND WAGES</b>	365,000
PART TIME WAGES	50,000
OVERTIME	62,000
HEALTH INSURANCE	70,000
UNEMPLOYMENT	4,500
RETIREMENT	75,000
EMPLOYER FICA/MED	36,645
POSTAGE	250
OFFICE & TECHNICAL SUPPLIES	3,000
CLEANING SUPPLIES	1,200
BUILDING - MAINT & REPAIRS	5,000
MAINTENANCE & REPAIRS - RADIO	6,000
OTHER - MAINT & REPAIRS	14,000
CONTRACT SERVICES	66,000
SERVICE AGREEMENTS	7,500
DUES AND SUBSCRIPTIONS	1,200
UTILITIES	1,500
TRAINING	1,000
GENERAL INS & SURETY BONDS	15,000
MISC EXPENSE	500
PUBLICATION & ADVERTISING	500
RENTS AND STORAGE	4,500
TELEPHONE	61,000
TRAVEL & CONFERENCE EXPENSE	1,350
TECHNICAL EQUIPMENT	15,000
EQUIPMENT UPGRADES	15,000
DEBT RETIREMENT	50,000
<b>TOTAL EXPENDITURE</b>	<u><u>932,645</u></u>
Excess Revenue over (under) Expenditures	101,455

7.5

To: Members of the KRS Board of Trustees  
 From: D’Juan Surratt  
 Division Director, Employer Reporting, Compliance & Education  
 Date: 5/16/2019  
 Subject: Hazardous Position Classification

AGENCIES ARE ASKING FOR HAZARDOUS DUTY COVERAGE FOR THE FOLLOWING POSITIONS:

<u>Agency</u>	<u>Position</u>	<u>Effective Date</u>
Eastern Kentucky University	Chief Flight Instructor	3/1/2019
Department of Juvenile Justice	Youth Worker I	6/1/2019
Department of Juvenile Justice	Youth Worker II	6/1/2019
Department of Juvenile Justice	Youth Worker III	6/1/2019
Department of Juvenile Justice	Youth Worker Supervisor	6/1/2019
City of Bardstown	Captain-Shift Commander	2/1/2019
City of Simpsonville	Police Major	6/1/2019
Okolona Fire District	Emergency Medical Services Chief Paramedic	6/1/2019
Okolona Fire District	Paramedic	6/1/2019
Okolona Fire District	Emergency Medical Technician (EMT)	6/1/2019
Pleasure Ridge Park Fire	Paramedic	4/1/2019
Pleasure Ridge Park Fire	Firefighter/Paramedic	4/1/2019
City of Erlanger	Patrol Corporal	6/1/2019
Jeffersontown Fire District	Division Captain/Paramedic	2/1/2019

The Chief Flight Instructor was presented at the February 21, 2019 Board of Trustees meeting and was deferred until the May 16, 2019 meeting to be reviewed further. Eastern Kentucky University submitted news articles showing the dangers of a Pilot (flight instructor) position.

The Department of Juvenile Justice (DJJ) Youth Worker I, II, III & Supervisor positions were reviewed and approved by the Audit Committee, contingent upon the agency updating the Position Questionnaires and Position Descriptions to further express the danger of the position, element of physical conditioning needed and required Aikido training their employees must complete. DJJ has submitted the updated Position Questionnaires. In addition, they have submitted updated Position Description templates that have been signed off by the Personnel Cabinet. The finalized version of the Position Descriptions will be provided to KRS once finalized by the Personnel Cabinet. Attached documents include: DJJ Workers Compensation Claims from Juvenile Assaults on Staff, Aikido Training Lesson Plan, DJJ Aikido Control Training, DJJ Code of Conduct, DJJ Training Requirements, and DJJ Aikido Control Techniques for Restraining Assaultive Juveniles.

The remaining nine positions are Police, EMT or Firefighter positions, therefore meeting the statutory guidelines for Hazardous Duty Coverage. Position Questionnaires and Job Descriptions are attached.

In the event of the death of a member who has deferred his retirement allowance, the effective date of retirement shall be the month following the member's death.

- (7) Notwithstanding the provisions of KRS 16.578 or 61.640, the effective date of a beneficiary's retirement allowance under normal, early, or disability retirement shall be as prescribed in subsection (5) or (6) of this section if the member dies before the first day of the month in which the member would have received his or her first retirement allowance and his beneficiary becomes eligible for payments under KRS 16.578 or 61.640.

**Effective:** June 29, 2017

**History:** Amended 2017 Ky. Acts ch. 32, sec. 14, effective June 29, 2017. -- Amended 2010 Ky. Acts ch. 173, sec. 4, effective July 15, 2010. -- Amended 2009 Ky. Acts ch. 77, sec. 14, effective June 25, 2009. -- Amended 2004 Ky. Acts ch. 36, sec. 13, effective July 13, 2004. -- Amended 2002 Ky. Acts ch. 52, sec. 7, effective July 15, 2002. -- Amended 2000 Ky. Acts ch. 385, sec. 18, effective July 14, 2000. -- Amended 1994 Ky. Acts ch. 485, sec. 14, effective July 15, 1994. -- Amended 1992 Ky. Acts ch. 240, sec. 27, effective July 14, 1992. -- Amended 1988 Ky. Acts ch. 349, sec. 18, effective July 15, 1988. -- Amended 1980 Ky. Acts ch. 186, sec. 20, effective July 15, 1980. -- Amended 1976 Ky. Acts ch. 321, sec. 20. -- Amended 1974 Ky. Acts ch. 128, sec. 18. -- Amended 1972 Ky. Acts ch. 116, sec. 35. -- Amended 1966 Ky. Acts ch. 35, sec. 7. -- Amended 1964 Ky. Acts ch. 86, sec. 3. -- Amended 1962 Ky. Acts ch. 58, sec. 9. -- Created 1956 Ky. Acts ch. 110, sec. 17.

**Legislative Research Commission Note (7/13/2004).** Although KRS 61.590 was included in 2004 Ky. Acts ch. 36, sec. 13, as having been amended, the change in wording was deleted by House Floor Amendment No. 2 to the House Committee Substitute.

#### **61.592 Retirement of persons working in hazardous positions.**

- (1) (a) "Hazardous position" for employees participating in the Kentucky Employees Retirement System, and for employees who begin participating in the County Employees Retirement System before September 1, 2008, means:
1. Any position whose principal duties involve active law enforcement, including the positions of probation and parole officer and Commonwealth detective, active fire suppression or prevention, or other positions, including, but not limited to, pilots of the Transportation Cabinet and paramedics and emergency medical technicians, with duties that require frequent exposure to a high degree of danger or peril and also require a high degree of physical conditioning;
  2. Positions in the Department of Corrections in state correctional institutions and the Kentucky Correctional Psychiatric Center with duties that regularly and routinely require face-to-face contact with inmates; and
  3. Positions of employees who elect coverage under KRS 196.167(3)(b)2. and who continue to provide educational services and support to inmates as a Department of Corrections employee.
- (b) "Hazardous position" for employees who begin participating in the County Employees Retirement System on or after September 1, 2008, means police officers and firefighters as defined in KRS 61.315(1), paramedics, correctional

officers with duties that routinely and regularly require face-to-face contact with inmates, and emergency medical technicians if:

1. The employee's duties require frequent exposure to a high degree of danger or peril and a high degree of physical conditioning; and
  2. The employee's duties are not primarily clerical or administrative.
- (c) The effective date of participation under hazardous duty coverage for positions in the Department of Alcoholic Beverage Control shall be April 1, 1998. The employer and employee contributions shall be paid by the employer and forwarded to the retirement system for the period not previously reported.
- (2) (a) Each employer may request of the board hazardous duty coverage for those positions as defined in subsection (1) of this section. Upon request, each employer shall certify to the system, in the manner prescribed by the board, the names of all employees working in a hazardous position as defined in subsection (1) of this section for which coverage is requested. The certification of the employer shall bear the approval of the agent or agency responsible for the budget of the department or county indicating that the required employer contributions have been provided for in the budget of the employing department or county. The system shall determine whether the employees whose names have been certified by the employer are working in positions meeting the definition of a hazardous position as provided by subsection (1) of this section. This process shall not be required for employees who elect coverage under KRS 196.167(3)(b)2.
- (b) Each employer desiring to provide hazardous duty coverage to employees who begin participating in the County Employees Retirement System on or after September 1, 2008, may request that the board approve hazardous duty coverage for those positions that meet the criteria set forth in subsection (1)(b) of this section. Each employer shall certify to the system, in the manner prescribed by the board, the names of all employees working in a hazardous position as defined in subsection (1)(b) of this section for which coverage is requested and a job description for each position or employee. The certification of the employer shall bear the approval of the agent or agency responsible for the budget of the department or county indicating that the required employer contributions have been provided for in the budget of the employing department or county. Each employer shall also certify, under penalty of perjury in accordance with KRS Chapter 523, that each employee's actual job duties are accurately reflected in the job description provided to the system. The system shall determine whether the employees whose names have been certified by the employer are working in positions meeting the definition of a hazardous position as defined in subsection (1)(b) of this section. The board shall have the authority to remove any employee from hazardous duty coverage if the board determines the employee is not working in a hazardous duty position or if the employee is classified in a hazardous duty position but has individual job duties that do not meet the definition of a hazardous duty position or are not accurately reflected in the job descriptions filed by the employer with the system.
- (3) (a) An employee who elects coverage under KRS 196.167(3)(b)2., and an



**61.315 Benefits payable on death of certain peace officers, firefighters, correctional officers, jailers, members of a state National Guard or Reserve component, and emergency medical services personnel -- Administrative regulations -- Estates to be exempted from probate fees -- Funds allotted to a self-insuring account -- Presumption that firefighter's cause of death is as a result of cancer under certain conditions.**

- (1) As used in this section:
- (a) "Police officer" means every paid police officer, sheriff, or deputy sheriff, corrections employee with the power of a peace officer pursuant to KRS 196.037, any metropolitan or urban-county correctional officer with the power of a peace officer pursuant to KRS 446.010, any jailer or deputy jailer, any auxiliary police officer appointed pursuant to KRS 95.445, any police officer of a public institution of postsecondary education appointed pursuant to KRS 164.950, or any citation or safety officer appointed pursuant to KRS 83A.087 and 83A.088, elected to office, or employed by any county, airport board created pursuant to KRS Chapter 183, city, or by the state;
  - (b) "Firefighter" means every paid firefighter or volunteer firefighter who is employed by or volunteers his or her services to the state, airport board created pursuant to KRS Chapter 183, any county, city, fire district, or any other organized fire department recognized, pursuant to KRS 95A.262, as a fire department operated and maintained on a nonprofit basis in the interest of the health and safety of the inhabitants of the Commonwealth and shall include qualified civilian firefighters employed at Kentucky-based military installations; and
  - (c) "Emergency medical services personnel" means any paid or volunteer emergency medical services personnel who is certified or licensed pursuant to KRS Chapter 311A and who is employed directly by, or volunteering directly for, any:
    1. County;
    2. City;
    3. Fire protection district created under KRS 75.010 to 75.260; or
    4. Emergency ambulance service district created under KRS 108.080 to 108.180;
 to provide emergency medical services.
- (2) The spouse of any police officer, sheriff, deputy sheriff, corrections employee with the power of a peace officer pursuant to KRS 196.037, any metropolitan or urban-county correctional officer with the power of a peace officer pursuant to KRS 446.010, any jailer or deputy jailer, any auxiliary police officer appointed pursuant to KRS 95.445, any police officer of a public institution of postsecondary education appointed pursuant to KRS 164.950, or any citation or safety officer appointed pursuant to KRS 83A.087 and 83A.088, firefighter, or member of the Kentucky National Guard on state active duty pursuant to KRS 38.030, or a member of a state National Guard or a Reserve component on federal active duty under Title 10 or 32

**105 KAR 1:130. Hazardous duty coverage.**

RELATES TO: KRS 61.592, 78.530, 78.545(31)

STATUTORY AUTHORITY: KRS 61.645(9)(e)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 61.645(9)(g) requires the Board of Trustees of the Kentucky Retirement

Systems to promulgate administrative regulations necessary or proper in order to carry out the provisions of KRS 16.505 to 16.652, 61.510 to 61.705, and 78.510 to 78.852. KRS 61.592(2) requires the board to promulgate administrative regulations prescribing the manner in which an employer shall request hazardous duty coverage for employees. This administrative regulation establishes the procedures and forms for requesting hazardous position coverage.

Section 1. Definitions. (1) "County" is defined by KRS 78.510(3).

(2) "Department" is defined by KRS 61.510(3).

Section 2. If a county eligible to participate in the County Employees Retirement System chooses to provide hazardous duty coverage to all eligible employees, the county shall adopt an appropriate order to pay the required contributions and provide hazardous coverage to all eligible employees. Notwithstanding the three (3) month trial period set out in 105 KAR 1:120, Section 2, the county's request for participation in County Employees Retirement System shall be submitted to the Board of Trustees at the first quarterly meeting which occurs at least one (1) month after the adoption of the appropriate order. The effective date of hazardous position coverage in the order shall be the date of the county's participation in County Employees Retirement System.

Section 3. (1) A department participating in the Kentucky Employees Retirement System may provide hazardous position coverage upon authorization by the governing authority. The governing authority shall make the request for hazardous position coverage in writing to the Board of Trustees of Kentucky Retirement Systems. If the position is approved, the effective date of hazardous position coverage shall be the first day of any month following the quarterly meeting of the board of trustees which occurs after the date of the request.

(2) A county participating in County Employees Retirement System may provide hazardous position coverage upon adoption of a resolution by its governing authority to transfer eligible positions from nonhazardous to hazardous position coverage. The governing authority shall make a written request for hazardous position coverage to the Board of Trustees of Kentucky Retirement Systems. If the position is approved for hazardous coverage, the effective date of hazardous position coverage shall be the first day of any month following the quarterly meeting of the Board of Trustees of Kentucky Retirement Systems in which the hazardous position coverage is approved unless a different date is approved by the Board of Trustees of Kentucky Retirement Systems.

(a) 1. Employees who began participating in County Employees Retirement System prior to September 1, 2008 and were working in hazardous covered positions in County Employees Retirement System prior to September 1, 2008, shall continue to participate as hazardous covered employees as long as they remain in a position that has been approved for hazardous coverage.

2. Employees who began participating in County Employees Retirement System prior to September 1, 2008 and are subsequently employed in hazardous covered positions, shall participate as hazardous covered employees as long as they remain in a position that has been approved for hazardous coverage.

(b) Employees who begin participating in County Employees Retirement System on or after September 1, 2008 in a position that was approved for hazardous coverage prior to September 1, 2008, shall not be reported as hazardous covered employees until the county requests that the Board of Trustees of Kentucky Retirement Systems approve hazardous coverage for those positions that meet the criteria as set out in KRS 61.592(1)(b), and hazardous coverage is approved by the Board of Trustees of Kentucky Retirement Systems for those positions, even if the position has previously been approved for hazardous coverage.

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Section 4. (1) The department shall complete and submit the Form 7013, HP-1, Hazardous Participation Certification (KERS). The form shall be signed by the head of the department and by an individual who can attest that sufficient funds have been budgeted for the employer contributions. For departments of the Commonwealth of Kentucky, the department shall also submit a letter from the Governor's Office of Policy and Management verifying sufficient funds have been budgeted for employer contributions.

(2) The county shall complete and submit the "Form 7011, HP-1, Hazardous Participation Certification (CERS)". The form shall be signed by the agency head and by an individual who can attest that sufficient funds have been budgeted for the employer contributions.

Section 5. The county or department shall submit a description of the duties of each position for which hazardous coverage is requested.

(1) The agency shall complete Sections 1 and 3 of Form 7025, Position Questionnaire, for employees of a department and for employees of a county whose participation date was prior to September 1, 2008.

(2) The agency shall complete Sections 2 and 3 of Form 7025, Position Questionnaire, for employees of a county whose participation date was on or after September 1, 2008.

Section 6. The county or department shall complete and submit a Form 2011 HP-2, Hazardous Position Certification provided by the retirement system for each employee in a position for which the coverage has been requested. If there is any change in the employee's work assignment or classification, the county or department shall submit a new Form 2011, HP-2, Hazardous Position Certification, indicating the change in the position.

Section 7. If the county elects, pursuant to KRS 78.530(3)(a), (d) or (f), to pay the cost of providing hazardous coverage for current employees for past service in positions approved for hazardous coverage, the county shall request and pay for an actuarial study to determine the cost.

Section 8. Local government employers may be obligated by statutes outside KRS Chapter 61 to certify certain positions as hazardous.

Section 9. Incorporation by Reference. (1) The following material is incorporated by reference:

- (a) "Form 2011, HP-2, Hazardous Position Certification," April 2009;
- (b) "Form 7011, HP-1, Hazardous Participation Certification (CERS)", April 2009;
- (c) "Form 7013, HP-1, Hazardous Participation Certification (KERS)", April 2009; and
- (d) "Form 7025, Position Questionnaire", April 2009.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Retirement Systems, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky, Monday through Friday, 8 a.m. and 4:30 p.m. (18 Ky.R. 921; Am. 1321; eff. 11-8-91; 20 Ky.R. 827; eff. 12-6-1993; 35 Ky.R. 2472, 36 Ky.R. 19; 7-29-2009.)



**Kentucky Retirement Systems**

Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124  
Phone: (502) 696-8800 • Fax: (502) 696-8822 • www.kyret.com



**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

- To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: EASTERN KENTUCKY UNIVERSITY

Position Title: Chief Flight Instructor

- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No
- Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: EASTERN KENTUCKY UNIVERSITY

Position Title: Chief Flight Instructor

Please select the appropriate classification and answer all that are applicable.

- Police Officer
- Firefighter Does this position require active fire suppression?  Yes  No
- Paramedic
- Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No
- Other Specify: Chief Flight Instructor

- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

Does this position require frequent exposure to a high degree of danger or peril?  Yes  No

Does this position require a high degree of physical conditioning?  Yes  No

Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: \_\_\_\_\_

Date: 1/9/2019

Agency Head Title: Department Chair

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Employer: EASTERN KENTUCKY UNIVERSITY

Position Title: Chief Flight Instructor

**Section 3: For All Positions**

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Supervising all EKU Aviation flight training activities

Percentage of Time Spent: 65

Description of Duties:

The Chief Flight Instructor is responsible for complete operational oversight of flight training activities. This includes conducting flight training with students who have little to no experience. To ensure success of the program, the Chief Instructor will:

- Conduct initial and continued flight training with students to include engine-out scenarios, normal and emergency procedures, landings and takeoffs, etc.
- Conduct required stage checks for private pilot, instrument pilot and commercial pilot
- Conduct end of flight lab flight checks before student flies with FAA examiner and conducts all Flight Instructor training.
- Ensuring students are making progress toward their respected flight rating
- Advise and mentor professional flight students
- Certifying student training records

Position Duty: Providing leadership and guidance for flight instructors

Percentage of Time Spent: 15

Description of Duties:

The Chief Flight Instructor is responsible for standardizing all flight instructors to ensure consistency of training throughout all flight ratings. The Chief Instructor will:

- Provide standardize training to all incoming flight instructors
- Conduct initial proficiency checks of each flight instructor to be used in a course of instruction
- Conduct annual recurrent proficiency flight checks in accordance to FARs
- Monitor and mentor certified flight instructors

Position Duty: Ensuring compliance with the Federal Aviation Regulations (FARs) in the training of students and the supervision of

Percentage of Time Spent: 20

Description of Duties:

In addition to flight responsibilities, the Chief Flight Instructor ensure the flight program is compliant with the Federal Aviation Administration (FAA) Flight Aviation Regulations (FARs) for a Part 141 Flight School. The Chief Instructor will:

- Review the flight program to ensure all ground and flight instruction are in compliance with FAR part 141,
- Accurately maintain all appropriate records including student training records and computer records,
- Monitor overall student progress; being available to flight students desiring advice or consultation
- Maintain currency with regulatory and procedural changes in the flight training environment
- Assists in assigning students to flight instructors
- Schedules students/instructors for flight training

Agency Head Signature: \_\_\_\_\_

Date: 1/9/2019

Agency Head Title: Department Chair

7.6

1/29/2019

Eastern Kentucky University HR Site :: Position Request Print Preview

# Modify Position Description: Chief Flight Instructor

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## Position Justification

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Position Justification

Reason for Position Update

Justification of Need

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## Classification Details

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Classification Information

Position Class	4028
Employee Class	14-FT Exempt-HAZ 8 Hrs/Day
H Code	10
FLSA	Exempt
Salary Grade	51
Salary Min	65182
Salary Mid	86909
Salary Max	108636
Position Category	Fulltime Professionals

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## Position Details

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Employee Information

Employee First Name

Employee Last Name

Employee ID

Classification Information

Position Class	4028
Employee Class	14-FT Exempt-HAZ 8 Hrs/Day

7.6

1/29/2019 Eastern Kentucky University HR Site :: Position Request Print Preview  
 H Code 10  
 FLSA Exempt  
 Salary Grade 51  
 Salary Min 65182  
 Salary Mid 86909  
 Salary Max 108636

**Position Information**

Position Title Chief Flight Instructor  
 Position Number 996872  
 Position Category Fulltime Professionals  
 FTE 1  
 Division Academic Affairs/Provost  
 Department College of Business & Technology  
 Unit Aviation  
 Contact Person Mr. Dennis Sinnett

Campus Mail Information Whalin Technology Complex 307

Campus Office Information Office will be located at the Central Kentucky Regional Airport.

Web Time Entry or Leave Approver Ross, Larry T.

Web Time Entry Approver or Leave Approver EKU ID 900510912

Web Time Entry Approver or Leave Approver Position Number 999440

**PeopleAdmin User Types**

Schedule Type Full Time (37.5 hrs per week or more)

**Additional Schedule Details**

Pay Cycle 12 Month

Funding Source Institutional

**Position Summary**

The Department of Applied Engineering and Technology (Aviation program) at Eastern Kentucky University is accepting applications for Chief Flight Instructor. The successful applicant will serve as the Chief Flight Instructor for Private, Instrument, Commercial, Multi-Engine, CFI/CFII/MEI certificates and ratings in the collegiate Part 141 program. The Chief of Flight Instruction is responsible for providing and ensuring quality flight instruction as well as overseeing, mentoring, and evaluating the flight instructor staff. This individual will need to possess and maintain a strong working knowledge of all applicable Federal Aviation Regulations (FARs) for Part 141, and will provide leadership and mentorship to both instructors and students. The Chief Flight Instructor duties will include but are not limited to:

- Supervising all EKU Aviation flight training activities;
- Reviewing and updating all aspects of the flight training program; ensuring training

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Eastern Kentucky University HR Site :: Position Request Print Preview

materials are current.

- Ensuring compliance with the Federal Aviation Regulations (FARs) Part 141 in the training of students and the supervision of flight instructors;
- Providing leadership and guidance for flight instructors;
- Monitoring and mentoring flight instructors
- Conducting initial proficiency checks of each instructor to be used in a course of instruction;
- Conducting annual recurrent proficiency checks in accordance with FARs;
- Supervising the scheduling and dispatch activities related to flight students, instructors, and aircraft for flight training;
- Conduct training with students, stage checks, end of course checks, and staff training.
- Monitoring overall student progress; being available to flight students desiring advice or consultation.
- Certifying student training records,
- Conducting student stage checks as required
- Maintaining currency with regulatory and procedural changes in the flight training environment;
- Advising/mentoring Professional Flight students;
- Accurately maintain all appropriate records including student training records and computer records;
- Recommend curriculum and course improvements when appropriate;
- Recruitment and retention of students;
- Other duties as assigned

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Does this position approve Time or Leave? No

Name of Incumbent Employee Smith, Matthew S.  
 Date this position was vacated 07/31/2018  
 HR Rep Cory Wiles - 901329076

**Job Functions**

A minimum of three job functions (Job Duties) must be entered for any position description. Click the button labeled Add Job Functions to add additional duties.

**Job Duty Name** Supervising all EKU Aviation flight training activities

**Description**

- Oversee all flight training activities
- Advising/mentoring Professional Flight students
- Ensuring students are making progress toward their respected flight rating
- Conduct training with students, stage checks, end of course checks, and staff training
- Certifying student training records

**Percent of Time** 35

**Job Duty Name** Reviewing and updating all aspects of the flight training program; ensuring training materials are current.

**Description**

Continually reviewing the progress of ground and flight instruction to ensure that students are progressing at the expected rate

- Recommend curriculum and course improvements when appropriate

**Percent of Time** 15

**Job Duty Name** Ensuring compliance with the Federal Aviation Regulations (FARs) in the training of students and the supervision of flight instructors

**Description**

- In consultation with the Aviation faculty, reviewing the flight program to ensure all ground and flight instruction are in compliance with FAR part 141.
- Accurately maintain all appropriate records including student training records and computer records



1/29/2019	Eastern Kentucky University HR Site :: Position Request Print Preview
<b>Percent of Time</b>	20
<b>Job Duty Name</b>	Providing leadership and guidance for flight instructors
<b>Description</b>	<ul style="list-style-type: none"> <li>• Monitoring and mentoring certified flight instructors</li> <li>• Conducting initial proficiency checks of each instructor to be used in a course of instruction</li> <li>• Conducting annual recurrent proficiency checks in accordance to FARs</li> <li>• Conducting student stage checks as required</li> </ul>
<b>Percent of Time</b>	20
<b>Job Duty Name</b>	Supervising the scheduling and dispatch activities related to flight students, instructors, and aircraft for flight training
<b>Description</b>	<ul style="list-style-type: none"> <li>• Monitoring overall student progress; being available to flight students desiring advice or consultation</li> <li>• Maintaining currency with regulatory and procedural changes in the flight training environment</li> <li>• Assists in assigning students to flight instructors</li> <li>• Schedules students/instructors for flight training</li> </ul>
<b>Percent of Time</b>	10
<b>Job Qualifications</b>	
<b>Minimum Education</b>	High School Diploma Bachelor's Degree Preferred  Experience may substitute for education.
<b>Minimum Experience</b>	3 years directly related
<b>Minimum Licensure and Certification</b>	Certifications: <ul style="list-style-type: none"> <li>• Certified Flight Instructor CFI, CFII and MEI;</li> <li>• All requirements of FAR Part 141 for Chief Flight Instructor;</li> <li>• Possesses and can maintained a 2nd class medical certificate;</li> </ul>
<b>Desired Qualifications</b>	<ul style="list-style-type: none"> <li>• Demonstrated Leadership Experience;</li> <li>• Demonstrated ability to provide quality flight instruction;</li> <li>• Ability to represent EKU Aviation in a professional, positive manner;</li> <li>• Effective organizational skills, commitment to detail and follow-up, and exceptional motivational skills;</li> <li>• Effective written, verbal, and interpersonal communication skills.</li> </ul>
<b>Scope of Responsibility</b>	This position will serve the Aviation program which is in the Department of Applied Engineering and Technology – College Business and Technology. Serve as the Chief Flight Instructor for Private, Instrument, Commercial, Multi-Engine, CFI/CFII/MEI certificates and ratings in the collegiate Part 141 program. The Chief Flight Instructor is responsible for providing and ensuring quality flight instruction as well as overseeing, mentoring, and evaluating the flight instructor staff. This individual will need to possess and maintain a strong working knowledge of all applicable Federal Aviation Regulations (FARs) for Part 141, and will provide leadership and mentorship to both instructors and students.
<b>Decision Making</b>	Scope: Decisions have major implications on the management and operations of an area within a department. Job may contribute to important strategy, operational and business decisions that affect the department.

1/29/2019

Eastern Kentucky University HR Site :: Position Request Print Preview

Consequences: Decision making consequences of the employee have the potential of a large significant impact. Decisions may affect the Aviation FAR Part 141 status and all flight training.

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## Budget Information

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### Budget Information

Budget Org Name	Aviation
Budget Org Code	220400
Amount	\$80,000+
Percent Funded	100

**Comments** To successfully hire this 12 month position, a salary of approximately \$80,000 will be required. The industry is paying between \$90,000 and \$110,000 for the same job description. In addition, per FAA regulations, the Professional Flight Program cannot operate without a Chief Flight Instructor.

### Budget Comments

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## ADA Checklist

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### Essential Skills

**Essential Skills** Active Learning, Active Listening, Coordination, Critical Thinking, Equipment Selection, Idea Generation, Implementation Planning, Information Gathering, Information Organization, Instructing, Judgment and Decision Making, Management of Human Resources, Management of Material Resources, Mathematics, Monitoring, Negotiation, Operation Monitoring, Operations Analysis, Persuasion, Problem Identification, Reading Comprehension, Service Orientation (Customer Service Skills), Speaking, Time Management, Visioning, Written Communication

### Physical Effort

Kneel	Occasionally Required 0-2 hrs/day
Crouch/Squat	Occasionally Required 0-2 hrs/day
Crawl	Never Required
Climb	Occasionally Required 0-2 hrs/day
Sit	Frequently Required 2-5 hrs/day
Stand	Occasionally Required 0-2 hrs/day
Walk	Occasionally Required 0-2 hrs/day
Lift Object <25lbs	Occasionally Required 0-2 hrs/day
Lift Object >25 lbs	Never Required
Carry Object	Occasionally Required 0-2 hrs/day
Push Object	Occasionally Required 0-2 hrs/day

[https://jobs.eku.edu/hr/actions/733/print\\_preview](https://jobs.eku.edu/hr/actions/733/print_preview)

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1/29/2019

Eastern Kentucky University HR Site :: Position Request Print Preview

Last Name

Ross

Email

tim.ross@eku.edu

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## Position Documents

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New Position Description Documents

Current Position Description Documents

1. [Job Description](#) (PDF | 19.3 KB)

2. [Other](#) (PDF | 382 KB)

Approval to post

3. [Request to Post](#) (PDF | 633 KB)

Request to post Chief Flight Instructor

7.6

7006  
1430



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School of Applied Science and Technology  
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Richmond, Kentucky 40475-3102  
(859) 622-3232 FAX: (859) 622-2357  
Tim.Ross@eku.edu • www.technology.eku.edu

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January 10, 2019

Kentucky Employees Retirement System  
Board of Trustees  
Frankfort, KY 40601

To Whom It May Concern:

Eastern Kentucky University is requesting full time employees in the position of Chief Flight Instructor be allowed to participate in the Kentucky Employees Retirement Hazardous Duty System.

Eastern Kentucky University believes the job title that requires conducting flight training with students who have little or no experience to include engine-out scenarios, emergency procedures, landings and takeoffs, conducting maintenance check flights and numerous additional flight related events meets the definition of a hazardous duty job. The Applied Engineering & Technology department can afford the hazardous duty rate.

The employee that this job would pertain to is, Sean Howard, Social Security Number [REDACTED]

Thank You for this consideration,

L. Tim Ross, Jr. Professor and Chair  
Applied Engineering and Technology  
Aviation Program



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# FLIGHT INSTRUCTOR, HIGH SCHOOL STUDENT KILLED IN SMALL PLANE CRASH

7.6

Amy K. Witherite

Raised and educated in Fort Worth, Texas, Attorney Amy Witherite became a notable scholarship athlete for a top 10 women's swimming program early in her college career. She went on to receive her law degree from Texas Tech School of Law and subsequently began working for one of the oldest and largest law firms in the state of Texas in 1993. Two years later, Amy relocated her practice to an insurance defense law firm, acquiring knowledge of the strategies and procedures used in defense of insurance companies, which she later began to utilize to defend her injured Texas clients.

Dallas, TX—Two people, a flight instructor and a high school aviation program student, tragically died when their small plane crashed outside Waxahachie. Dallas, Texas personal injury lawyer, Amy K. Witherite, reports the two victims were on the city's south side practicing flying on Saturday morning, January 23, 2010, when the plane crashed in an unincorporated area of Ellis County, about three miles northeast of the Dallas Executive Airport, as reported the Fort Worth Star Telegram.

The victims were identified as a Dunbar aviation program student, Eric Shultz, and instructor Greg Green, who is a Claude R. Platte Future Pilots Program employee. The victims were reportedly among a group of other students and teachers who were at the airport to practice flying as part of the Dunbar program that day. The two-seat, single engine Tecnam P-2002 S plane took off around noon and was headed to Mid-Way Regional Airport, when after about 20 minutes the plane crashed. The cause of the crash is currently unknown. Waxahachie airport reportedly does not have a control tower, and the Federal Aviation Administration (FAA) has not determined if another aircraft was in the area at the time. The National Transportation Safety Board (NTSB) is investigating the fatal plane crash.

Leading Dallas accident lawyer / personal injury attorney, Amy K. Witherite, maintains that if you or someone you love has been injured or killed because of another person's carelessness you may be entitled to compensation for your injuries and damages. Contacting a seasoned personal injury lawyer who is experienced in litigating aviation accident claims may help you recover damages you deserve.

Texas aviation accident news by Dallas accident lawyer Amy K. Witherite.

Social Media Tags: texas personal injury lawyer, national transportation safety board, aviation accident, fatal plane crash, federal aviation administration, personal injury attorney, lawyer attorney, accident lawyer,

7.6

U.S.

Published 2 days ago

# Plane crashes into Connecticut high school baseball field

7.6

By Danielle Wallace | Fox News



Emergency crews look over the wreckage Friday morning April 12, 2019 of a plane that crashed on the field at Wilcox Technical High School in Meriden Thursday night. (Richie Rathsack/Record-Journal via AP)

A small plane reportedly crashed into a high school baseball field in Connecticut Thursday evening, injuring two people and causing a power outage that led the administration to cancel class Friday.

The pilot was performing a touch-and-go drill, which involves landing on a runway and taking off again without coming to a full stop, near Meriden-Markham Airport, when he crashed into ballfields at Wilcox Technical High School in Meriden, public information officer Sgt. Christopher Fry told WTIC.

### **PLANE CRASH IN COLOMBIA KILLS 14, OFFICIALS SAY**

Police were called to the scene around 7 p.m. where first responders found two men, one in his 30s and one in his 50s, near the wreckage, WTNH reported. One man was able to pull himself out of the plane without assistance. The other was pulled from the plane by emergency personnel. No one died in the crash and no one on the ground was injured. The two occupants of the plane, who are both pilots, were both transported to the hospital to be treated for non-life-threatening injuries, police said. The Federal Aviation Administration confirmed only two people were onboard.

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Emergency crews look over the wreckage Friday morning April 12, 2019 of a plane that crashed on the field at Wilcox Technical High School in Meriden Thursday night. (Richie Rathsack/Record-Journal via AP)

The plane careened into a high tension power line, knocking it into a second power line, which resulted in a power outage. About 17,000 were without electricity due to the crash. Wilcox Technical High School canceled classes Friday.

Eversource Energy, the electric services company in the area, dispatched almost a dozen crew members to the site who were able to restore power by early Friday morning, WTIC reported. Some customers were prevented from going into their homes while crews made repairs.



# Flight instructor killed, 7 miraculously survive after plane crashes into home

By:

• [WFLA](#)

Posted: Feb 23, 2019 07:54 PM EST

Updated: Feb 23, 2019 08:08 PM EST

7.6



LAKELAND, Fla ([WFLA](#)) - Authorities say a plane crashed into a home near the Winter Haven Airport on Saturday, killing a flight instructor. A pilot trainee and a girl inside of the home miraculously survived. Four others at the home were not hurt.

The crash occurred at a residence on Idylridge Dr. at about 12:30 p.m.

According to Polk County Sheriff Grady Judd, a United Consultants Twin Bee amphibious aircraft carrying James Wagner, 64, the flight instructor, and Timothy Sheehey, 33, the trainee, took off from the airport.

Just after take off, the plane lost power and crashed into the home, trapping and pinning a 17-year-old girl who was inside the bedroom.

"Their goal today was simulated engine failure training. Now, let me underscore, we do not know at this time at the investigation whether or not they were simulating an engine failure. We do not know if this is a training exercise gone bad," said Judd.

Wagner suffered fatal injuries and died at the scene. Sheehy walked away from the crash with only minor injuries, authorities said.

The girl's brother was in the next room, their mother was taking a shower and three other children, ages 2, 11, and 15 were playing in the driveway when the crash occurred. They were not hurt.

Authorities said the girl's brother ran into her bedroom and tried to free his sister from the crash, but was unable to.

Police and firefighters arrived at the scene minutes later and were able to extract her from a wall and get her out through a window. She was taken to the hospital with minor injuries. Judd said he does not know when she or Mr. Sheehy will be released from the hospital.

"As tragic as this was for Mr. Wagner, and it was tragic, it was a blessing today that we didn't have an entire family wiped out."

Further information was not immediately available.

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Fire crews work the scene of a twin-engine plane crash Thursday at about 10:30 a.m. at the Capital City Airport in Frankfort. No serious injuries were reported.

# Small plane crashes at Frankfort airport



By Zack McDonald  
[Email the author](#)

Published 11:30 am Thursday, February 21, 2019

An unidentified flight instructor and student were able to walk away from a fiery twin-engine plane crash Thursday morning at the Capital City Airport, according to eyewitness reports.

Few details were immediately available about what caused the crash. Both of the plane's occupants sustained minor injuries, and eyewitnesses said both men were able to walk away from the plane as it erupted into flames.

Naitore Djiuvenou, director of public affairs for the Kentucky Transportation Cabinet, declined to release the names of the plane's occupants, saying only that they were an instructor and student aboard a Lexington-based airplane. She said they sustained minor injuries in the crash that happened at about 10:30 a.m. when they were attempting to land at the Capital City Airport.

#### ADVERTISING

##### inRead invented by Teads

"It's a very rare occurrence that we have crashes at our airports," Djiuvenou said. "We host about 53 takeoffs and landings every day, so it's a very rare occurrence. But it appears to be minor in nature."

Djiuvenou said that the wheels of the airplane momentarily touched down on the runway but then veered off the side, striking a runway landing light before coming to a final rest on an embankment.

Authorities were alerted to the crash and fire crews began dousing the flames from the twin-engine plane. Patients at nearby Frankfort Care and Rehabilitation, 117 Old Soldiers Lane, watched from their windows in the moments before the crash as the plane descended, crashed and burst into flames.

Howard Dean, an employee at Frankfort Care, said they regularly hear larger aircrafts landing at the airport. But he's never seen anything like what he saw Thursday morning.

"They're lucky they walked away from that," Dean said. "The pilot got out after the crash and drug somebody about midway up the hill. The person looked unconscious. But when they got up the hill, he stood up and they both started walking away from it."

The plane then erupted in flames, and the dark plumes of smoke billowing from the crash site could be seen for miles.

Frankfort Fire Chief Wayne Briscoe said due to his fire department's proximity to the airfield, firefighters were on scene quickly after the crash and sprayed certain spots with water as they awaited special resources.

"When you're looking at jet fuel, it takes a special foam, so we had to get that hooked up and ready to go," Briscoe said. "But all the people were already out of the plane, so we just let it burn the fuel off. But once we got the assets there, we were able to knock it down in a matter of minutes."

Briscoe said the occupants seemed shaken up when his crews arrived. They both declined to be taken to the hospital, though.

The Federal Aviation Administration will investigate the cause of the crash. Capital City Airport was open to air traffic by Thursday afternoon.

# Flight instructor, student killed in Cessna crash in Mansfield

Previous



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Next  
1 of 5

MANSFIELD, MA - FEBRUARY 23: First responders and investigators work the scene of a fatal plane crash at the municipal airport February 23, 2019 in MANSFIELD, Massachusetts. (Staff Photo By Chris Christo/MediaNews Group/Boston Herald)

By **KATHLEEN MCKIERNAN** | [kathleen.mckiernan@bostonherald.com](mailto:kathleen.mckiernan@bostonherald.com) | Boston Herald  
PUBLISHED: February 23, 2019 at 10:54 pm | UPDATED: February 24, 2019 at 7:38 am

An airplane pilot instructor and his student died when their plane crashed at Mansfield Municipal Airport on Saturday, authorities say.



## ADVERTISING

The two men were killed after their plane, a Cessna 172, left Horizon Aviation in Norwood at 11:30 a.m. and crashed in Mansfield at 12:30 p.m., authorities say. The plane appeared to have crashed head-on into the runway.

Mansfield police identified the victims as pilot Sydney Miti, 31, of Waltham, and student pilot Julian Lattermann, 18.

Massachusetts State Police and the Federal Aviation Administration are investigating. The National Transportation Safety Board will determine the cause.

The crash stunned neighbors, some of whom heard a "thump" as the plane came down.

"I saw the helicopters," said Kevin Haley, 40, of Mansfield. "I came to see and I saw the plane nose-dived."

According to the FAA, inflight loss of control — mainly stalls — accounts for the largest number of general aviation fatal accidents. Although the fatal accident rate is declining, in fiscal year 2017, a total of 347 people died in 209 general aviation fatal accidents.

NTSB's aviation accident database shows there have been two nonfatal incidents at the airport, one in 2011 involving an experimental plane that veered off the runway, and another in 2004 involving a student pilot who taxied the plane to a closed runway.

*Herald wire services contributed to this report.*



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**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

- To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: DEPARTMENT OF JUVENILE JUSTICE Position Title: Youth Worker I

- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No
- Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: DEPARTMENT OF JUVENILE JUSTICE Position Title: \_\_\_\_\_

Please select the appropriate classification and answer all that are applicable.

- Police Officer
- Firefighter Does this position require active fire suppression?  Yes  No
- Paramedic
- Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No
- Other Specify: \_\_\_\_\_
- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No
- Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)
- Does this position require frequent exposure to a high degree of danger or peril?  Yes  No
- Does this position require a high degree of physical conditioning?  Yes  No
- Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

The Youth Worker I has frequent exposure to high degree of danger and peril, because of frequent assault by the Juveniles they supervise including Public Offenders and Youthful Offenders convicted of felonies. The Youth Worker I requires a high degree of physical conditioning because they are required to be certified as capable of performing martial art techniques. The Youth Worker I trains martial arts on a monthly basis and recertification on an annual basis in accordance with Department of Juvenile Justice policies and other applicable regulations. See, e.g., the regulations 505 KAR 1:110 Section 1 No. 324 and 505 KAR 1:140 Section 1 No. 713.

Agency Head Signature: Melanie Jenkins

Date: 5/9/19

Agency Head Title: HR Admin / Retirement Reporting

7.6

Employer: DEPARTMENT OF JUVENILE JUSTICE

Position Title: Youth Worker I

**Section 3: For All Positions**

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Juvenile Supervision

Percentage of Time Spent: 55%

Description of Duties:

Supervises and monitors activities of DJJ juveniles; assists juveniles in interpersonal skill development. Must be able to exert physical effort in the proper restraint of residents based on behavior. May perform other physical efforts in assisting youth with recreational and work related projects. This position is deemed essential and has been designated for mandatory operations by the Appointing Authority; therefore, the incumbent is not eligible for Adverse Weather Leave. The Youth Worker I has frequent exposure to high degree of danger and peril, because of frequent assault by the juveniles they supervise including Public Offenders and Youthful Offenders convicted of felonies. The Youth Worker I requires a high degree of physical conditioning because they are required to be certified as capable of performing martial art techniques. The Youth Worker I trains martial arts on a monthly basis and recertification on an annual basis in accordance with Department of Juvenile Justice policies and other applicable regulations.

Position Duty: Administrative

Percentage of Time Spent: 25%

Description of Duties:

Maintains shift logs on juveniles' activities and notifies supervisors of issues; completes incident reports as needed; assists juveniles in complaint procedures. Attends staff meetings, case conferences and trainings. Performs other duties as assigned.

Position Duty: Safety

Percentage of Time Spent: 20%

Description of Duties:

Provides support services for routine maintenance, etc; checks premises and ensures safety of juveniles. Must be able to physically respond to an emergency situation. Assist in an evacuation or rescue, bend, lift, run or walk swiftly in order to physically disrupt fights between juveniles/employees or intervene in a combative situation to protect fellow employees from the threat of harm or actual harm at the hands of juvenile(s). Must possess the physical ability to secure/restrain a juvenile and, if necessary, to engage in forced movement of juvenile(s) from one location to another.

Agency Head Signature: Milanie Jenkins

Date: 5/9/19

Agency Head Title: HR Admin / Retirement Reporting

7.6



### Position Description

#### Youth Worker I

Job Number:	20001171	Position:	
Org Unit Title:		Job Title:	Youth Worker I
	Is Chief of Org Unit?		
Personnel Area:	Executive	Personnel SubArea:	
Employee Group:	A-18A	Employee SubGroup:	
Pay Grade Type:		Pay Grade Area:	
Grade:	9		
	Unclassified?		
If unclassified, provide Working Title:			
	Included in CAP		Not Included in CAP
Work County:			
Function Group:	Juvenile Justice		
Time Approver:			
Cost Center:	54523		
Supervisor Pos NO:			
Order Number:			
Remarks:			
Statement of Duties (Briefly state the main function of this position):			
Maintains custody and control of juveniles in a custodial security setting. At beginning level of series, supervisors and monitors activities of juveniles committed to the Department of Juvenile Justice (DJJ). Performs other duties as assigned.			
List up to (7) primary tasks and duties performed by this position. Begin with the most important duty. Enter the % assigned for each task or duty. Total percentage for all entered tasks must be 100%.			
Task 1:	Maintains custody and control of juveniles in a custodial security setting. At beginning level, supervises and monitors activities of DJJ juveniles; assists juveniles in interpersonal skill development. Escorts juveniles between various institutional areas. Takes appropriate action during emergencies to prevent escapes and suppress disorder.	55	%
Task 2:	Maintains shift logs on juvenile's activities and notifies supervisors of issues; completes incident reports as needed; assists juveniles in complaint procedures. Performs counts and/or wellness checks for juveniles. Monitors individuals entering and leaving institutional grounds. Maintains approved physical restraint technique certifications as required by DJJ policies.	25	%
Task 3:	Provides support services for routine maintenance, etc.; checks premises and ensures safety of juveniles; attends staff meetings, case conferences and trainings.	15	%
Task 4:	Performs other duties as assigned.	5	%
Task 5:			%
Task 6:			%
Task 7:			%

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**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: DEPARTMENT OF JUVENILE JUSTICE Position Title: Youth Worker II

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: DEPARTMENT OF JUVENILE JUSTICE Position Title: \_\_\_\_\_

Please select the appropriate classification and answer all that are applicable.

Police Officer

Firefighter Does this position require active fire suppression?  Yes  No

Paramedic

Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No

Other Specify: \_\_\_\_\_

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

Does this position require frequent exposure to a high degree of danger or peril?  Yes  No

Does this position require a high degree of physical conditioning?  Yes  No

Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

**Description of Duties:**

The Youth Worker II has frequent exposure to high degree of danger and peril, because of frequent assault by the juveniles they supervise including Public Offenders and Youthful Offenders convicted of felonies. The Youth Worker II requires a high degree of physical conditioning because they are required to be certified as capable of performing martial art techniques. The Youth Worker II trains martial arts on a monthly basis and recertification on an annual basis in accordance with Department of Juvenile Justice policies and other applicable regulations. See, e.g., the regulations 505 KAR 1:110 Section 1 No. 324 and 505 KAR 1:140 Section 1 No. 713.

Agency Head Signature: Melanie Jenkins

Date: 5/9/19

Agency Head Title: HR Admin/Reporting

7.6

Employer: DEPARTMENT OF JUVENILE JUSTICE

Position Title: Youth Worker II

**Section 3: For All Positions**

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 81.592.

Position Duty: Juvenile Supervision

Percentage of Time Spent: 40%

Description of Duties:

Supervises and monitors activities of DJJ juveniles; assists juveniles in interpersonal skill development. Must be able to exert physical effort in the proper restraint of residents based on behavior. May perform other physical efforts in assisting youth with recreational and work related projects. This position is deemed essential and has been designated for mandatory operations by the Appointing Authority; therefore, the incumbent is not eligible for Adverse Weather Leave. The Youth Worker II has frequent exposure to high degree of danger and peril, because of frequent assault by the juveniles they supervise including Public Offenders and Youthful Offenders convicted of felonies. The Youth Worker II requires a high degree of physical conditioning because they are required to be certified as capable of performing martial art techniques. The Youth Worker II trains martial arts on a monthly basis and recertification on an annual basis in accordance with Department of Juvenile Justice policies and other applicable regulations

Position Duty: Administrative

Percentage of Time Spent: 35%

Description of Duties:

Maintains shift logs on juveniles' activities and notifies supervisors of issues; completes incident reports as needed; assists juveniles in complaint procedures. Attends staff meetings, case conferences and trainings. Assists in group counseling sessions and assignments. Performs other duties as assigned.

Position Duty: Safety

Percentage of Time Spent: 20%

Description of Duties:

Provides support services for routine maintenance, etc; checks premises and ensures safety of juveniles. Must be able to physically respond to an emergency situation. Assist in an evacuation or rescue, bend, lift, run or walk swiftly in order to physically disrupt fights between juveniles/employees or intervene in a combative situation to protect fellow employees from the threat of harm or actual harm at the hands of juvenile(s). Must possess the physical agility to secure/restrain a juvenile and, if necessary, to engage in forced movement of juvenile(s) from one location to another.

Agency Head Signature: Melanie Jenkins

Date: 5/19/19

Agency Head Title: HR Admin/ Retirement Reporting

7.6



## Position Description

### Youth Worker II

Job Number:	20001172	Position:	Youth Worker II
Org Unit Title:			
	Is Chief of Org Unit?		
Personnel Area:	Executive	Personnel SubArea:	
Employee Group:	A-18A	Employee SubGroup:	
Pay Grade Type:		Pay Grade Area:	
Grade:	10		
	Unclassified?		
If unclassified, provide Working Title:			
	Included in CAP	Not Included in CAP	
Work County:			
Function Group:	Juvenile Justice		
Time Approver:			
Cost Center:	54523		
Supervisor Pos NO:			
Order Number:			
Remarks:			
<p>Statement of Duties (Briefly state the main function of this position):</p> <p>Maintains custody and control of juveniles in a custodial security setting. At second level of series, supervises and monitors activities of juveniles committed to the Department of Juvenile Justice (DJJ). Performs other duties as assigned.</p> <p>List up to (7) primary tasks and duties performed by this position. Begin with the most important duty. Enter the % assigned for each task or duty. Total percentage for all entered tasks must be 100%.</p>			
Task 1:	Maintains custody and control of juveniles in a custodial security setting. Supervises and monitors activities of DJJ juveniles; assists juveniles in interpersonal skill development; Acts as training mentor for beginning level youth workers. Escorts juveniles between various institutional areas. Takes appropriate action during emergencies to prevent escapes and suppress disorder.	40	%
Task 2:	Maintains shift logs on juveniles activities and notifies supervisors of issues; completes incident reports as needed; assists juveniles in complaint procedures. Performs counts and/or wetness checks for juveniles. Monitors individuals entering and leaving institutional grounds. Maintains approved physical restraint technique certifications as required by DJJ policies.	25	%
Task 3:	Provides support services for routine maintenance, etc. checks premises and ensures safety of juveniles; attends staff meetings, case conferences and trainings.	15	%
Task 4:	Assists in group counseling sessions and assignments.	10	%

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Task 5:	Transports juveniles to off campus outings, appointments, etc	5 %
Task 6:	Performs other duties as assigned.	5 %
Task 7:		%
Total Percentage:		100 %

Does the incumbent of this position conduct performance appraisals on subordinate employees?	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
If yes, list <b>ALL</b> Job Title(s) and Position Number(s) supervised:		
Does the incumbent of this position supervise employees, inmates, interim employees, etc. Which do not require the completion of a performance appraisal?	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
If yes, list <b>ALL</b> employees supervised and indicate the relationship to incumbent:		

Are there any essential functions of this position that require an incumbent to: (Select check box(es) to indicate as "YES")	
<input checked="" type="checkbox"/>	Maintain a valid driver's license?
<input type="checkbox"/>	Use a Firearm?
<input checked="" type="checkbox"/>	Be exposed to dangerous working conditions including rough terrain?
<input checked="" type="checkbox"/>	Frequently communicate in person or by other means of technology?
<input type="checkbox"/>	Spend a major portion of time using a computer?
<input checked="" type="checkbox"/>	Lift heavy object or work in uncomfortable position for extended periods of time?
<input checked="" type="checkbox"/>	Be exposed to contagious disease?
<input checked="" type="checkbox"/>	Work overtime or alternate work schedules?
Additional information:	
Must be able to exert physical effort in the proper restraint of residents based on behavior. May perform other physical efforts in assisting youth with recreational and work related projects. This position is deemed essential and has been designated for mandatory operations by the Appointing Authority; therefore, the incumbent is not eligible for Adverse Weather Leave.	
Submission/Responsibility	

**Employee:**

Printed Name: \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

In accordance with 101 KAR 2:020 Section 1 (6), I certify that these duties and tasks and all other information contained herein are true and accurate. I understand that submitting false information can lead to disciplinary action, up to and including dismissal.

**Supervisor responsible for this position:**

Printed Name: \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_



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**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

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- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: DEPARTMENT OF JUVENILE JUSTICE Position Title: Youth Worker III - Transportation

- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No
- Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: DEPARTMENT OF JUVENILE JUSTICE Position Title: \_\_\_\_\_

Please select the appropriate classification and answer all that are applicable.

- Police Officer
- Firefighter Does this position require active fire suppression?  Yes  No
- Paramedic
- Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No
- Other Specify: \_\_\_\_\_

- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

- Does this position require frequent exposure to a high degree of danger or peril?  Yes  No
- Does this position require a high degree of physical conditioning?  Yes  No
- Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

**Description of Duties:**

The Youth Worker III has frequent exposure to high degree of danger and peril, because of frequent assault by the Juveniles they supervise including Public Offenders and Youthful Offenders convicted of felonies. The Youth Worker III requires a high degree of physical conditioning because they are required to be certified as capable of performing martial art techniques. The Youth Worker III trains martial arts on a monthly basis and recertification on an annual basis in accordance with Department of Juvenile Justice policies and other applicable regulations. See, e.g., the regulations 505 KAR 1:110 Section 1 No. 324 and 505 KAR 1:140 Section 1 No. 713.

Agency Head Signature: Melanie Jenkins

Date: 5/9/19

Agency Head Title: HR Admin / Retirement Reporting

7.6

Employer: DEPARTMENT OF JUVENILE JUSTICE

Position Title: Youth Worker III - Transportation

**Section 3: For All Positions**

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Juvenile Supervision

Percentage of Time Spent: 35%

Description of Duties:

Coordinates work activities of youth workers who provide transportation to youth committed to DJJ. Maintains accurate transportation schedule on a daily basis. Must be able to exert physical effort in the proper restraint of residents based on behavior. May perform other physical efforts in assisting youth with recreational and work related projects. This position is deemed essential and has been designated for mandatory operations by the Appointing Authority; therefore, the incumbent is not eligible for Adverse Weather Leave. The Youth Worker III has frequent exposure to high degree of danger and peril, because of frequent assault by the Juveniles they supervise including Public Offenders and Youthful Offenders convicted of felonies. The Youth Worker III requires a high degree of physical conditioning because they are required to be certified as capable of performing martial art techniques. The Youth Worker III trains martial arts on a monthly basis and recertification on an annual basis in accordance with Department of Juvenile Justice policies and other applicable regulations.

Position Duty: Administrative

Percentage of Time Spent: 35%

Description of Duties:

Reviews and evaluates transportation requests to determine employee resources required providing services in the most efficient manner. Maintains appropriate logs and reports as needed and ensures proper/timely maintenance on automobiles assigned to the unit. Maintains documentation on other vehicles used. Communicates with detention facilities statewide and other law enforcement agencies regarding youth behavior. Attends meetings and trainings as required. Performs other duties as assigned.

Position Duty: Safety

Percentage of Time Spent: 30%

Description of Duties:

Transports DJJ juveniles to and from medical and court appointments as well as placements in other facilities. Uses mechanical and safety restraints when needed. Assists in providing support services to youth and their families, such as de-escalating youth and informing families about facilities, residential and private. Assist in an evacuation or rescue, bend, lift, run or walk swiftly in order to physically disrupt fights between juveniles/employees or intervene in a combative situation to protect fellow employees from the threat of harm or actual harm at the hands of juvenile(s). Must possess the physical ability to secure/restrain a juvenile and, if necessary, to engage in forced movement of juvenile(s) from one location to another.

Agency Head Signature: Melami Jenkins

Date: 5/9/19

Agency Head Title: HR Admin/Retirement Reporting

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## Position Description

### Youth Worker III

Job Number:	20001173	Position:	Youth Worker III
Org Unit Title:		Job Title:	Youth Worker III
	Is Chief of Org Unit?		
Personnel Area:	Executive	Personnel SubArea:	
Employee Group:	A-18A	Employee SubGroup:	
Pay Grade Type:		Pay Grade Area:	
Grade:	11		
	Unclassified?		
If unclassified, provide Working Title:			
	Included in CAP		Not Included in CAP
Work County:			
Function Group:	Juvenile Justice		
Time Approver:			
Cost Center:	54523		
Supervisor Pos NO:			
Order Number:			
Remarks:			
<p><b>Statement of Duties (Briefly state the main function of this position):</b>                  Maintains custody and control of juveniles in a custodial security setting. At third level of series, co-leads group counseling sessions and supervises/monitors juveniles committed to the Department of Juvenile Justice (DJJ). Performs other duties as assigned.</p> <p>List up to (7) primary tasks and duties performed by this position. Begin with the most important duty. Enter the % assigned for each task or duty. Total percentage for all entered tasks must be 100%.</p>			
Task 1:	Maintains custody and control of juveniles in a custodial security setting. Supervises and monitors activities of DJJ juveniles; assists juveniles in interpersonal skill development; co-leads group counseling sessions for assigned juveniles. Escorts juveniles between various institutional areas. Takes appropriate action during emergencies to prevent escapes and suppress disorder.	45	%
Task 2:	Participates in juveniles individual treatment plan development; ensures security room checks are performed during shifts. Performs counts and/or wellness checks for juveniles. Monitors individuals entering and leaving institutional grounds. Maintains approved physical restraint technique certifications as required by DJJ policies.	25	%
Task 3:	Maintains shift logs regarding juvenile's behaviors and events; completes incident reports and assists juveniles in complaint procedures. Serves as shift supervisor in the absence of the Youth Worker Supervisor.	15	%

7.6





**Kentucky Retirement Systems**  
Perimeter Park West • 1260 Louisville Rd. • Frankfort KY, 40601-6124  
Phone: (502) 696-8800 • Fax: (502) 696-8822 • www.kyret.com



**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

- To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: DEPARTMENT OF JUVENILE JUSTICE Position Title: Youth Worker Supervisor

- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No
- Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: DEPARTMENT OF JUVENILE JUSTICE Position Title: \_\_\_\_\_

Please select the appropriate classification and answer all that are applicable.

- Police Officer
- Firefighter Does this position require active fire suppression?  Yes  No
- Paramedic
- Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No
- Other Specify: \_\_\_\_\_

- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No

- Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)
  - Does this position require frequent exposure to a high degree of danger or peril?  Yes  No
  - Does this position require a high degree of physical conditioning?  Yes  No
  - Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

**Description of Duties:**

The Youth Worker Supervisor has frequent exposure to high degree of danger and peril, because of frequent assault by the juveniles they supervise including Public Offenders and Youthful Offenders convicted of felonies. The Youth Worker Supervisor requires a high degree of physical conditioning because they are required to be certified as capable of performing martial art techniques. The Youth Worker Supervisor trains martial arts on a monthly basis and recertification on an annual basis in accordance with Department of Juvenile Justice policies and other applicable regulations. See, e.g., the regulations 505 KAR 1:110 Section 1 No. 324 and 505 KAR 1:140 Section 1 No. 713.

Agency Head Signature: Melanie Jenkins

Date: 5/9/19

Agency Head Title: HR Administrator / Retirement Reporting

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Employer: DEPARTMENT OF JUVENILE JUSTICE

Position Title: Youth Worker-Supervisor

**Section 3: For All Positions**

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Juvenile Supervisor

Percentage of Time Spent: 35%

Description of Duties:

Supervises and monitors activities of DJJ juveniles; assists juveniles in interpersonal skill development. May perform other physical efforts in assisting youth with recreational and work related projects. This position is deemed essential and has been designated for mandatory operations by the Appointing Authority; therefore, the incumbent is not eligible for Adverse Weather Leave. The Youth Worker Supervisor has frequent exposure to high degree of danger and peril, because of frequent assault by the Juveniles they supervise including Public Offenders and Youthful Offenders convicted of felonies. The Youth Worker Supervisor requires a high degree of physical conditioning because they are required to be certified as capable of performing martial art techniques. The Youth Worker Supervisor trains martial arts on a monthly basis and recertification on an annual basis in accordance with Department of Juvenile Justice policies and other applicable regulations.

Position Duty: Administrative

Percentage of Time Spent: 35%

Description of Duties:

Supervises assigned staff during shift and coordinates staff schedules; monitors performance and ensures policies and procedures are carried out. Ensures adequate staff supervision during shift. Prepares and reviews incident reports and logs interventions used; reviews juvenile records for treatment methods and documentation; briefs oncoming staff. Attends staff meetings, case conferences and trainings as required; ensures proper subordinate training. Compiles administrative reports and informs supervisors of issues and concerns. Performs other duties as assigned.

Position Duty: Safety

Percentage of Time Spent: 30%

Description of Duties:

Monitors juveniles' behavior, directly supervises youth as required and offers alternate methods; reports unusual events and behaviors to management. Must be able to exert physical effort in the proper restraint of residents based on behavior. May perform other physical efforts in assisting youth with recreational and work related projects. Must be able to physically respond to an emergency situation. Assist in an evacuation or rescue, bend, lift, run or walk swiftly in order to physically disrupt fights between juveniles/employees or intervene in a combative situation to protect fellow employees from the threat of harm or actual harm at the hands of juvenile(s). Must possess the physical agility to secure/restrain a juvenile and, if necessary, to engage in forced movement of juvenile(s) from one location to another.

Agency Head Signature: Melanie Jenkins

Date: 5/19/19

Agency Head Title: HR Administrator / Retirement Reporting

7.6



## Position Description

### Youth Worker Supervisor

Job Number:	20001174	Position:	Youth Worker Supervisor
Org Unit Title:			
	Is Chief of Org Unit?		
Personnel Area:	Executive	Personnel SubArea:	
Employee Group:	A-18A	Employee SubGroup:	
Pay Grade Type:		Pay Grade Area:	
Grade:	12		
Unclassified?			
If unclassified, provide Working Title:			
	Included in CAP	Not Included in CAP	
Work County:			
Function Group:	Juvenile Justice		
Time Approver:			
Cost Center:	54523		
Supervisor Pos NO:			
Order Number:			
Remarks:			
Statement of Duties (Briefly state the main function of this position):			
Maintains custody and control of juveniles in a custodial security setting. At fourth level of series, provides direct supervision to shift staff. Ensures policies and procedures are carried out by subordinates. Oversees activities of DJJ Juveniles. Performs other duties as assigned.			
List up to (7) primary tasks and duties performed by this position. Begin with the most important duty. Enter the % assigned for each task or duty. Total percentage for all entered tasks must be 100%.			
Task 1:	Maintains custody and control of juveniles in a custodial security setting. Supervises assigned staff during shift and coordinates staff schedules; monitors performance and ensures policies and procedures are carried out. Escorts juveniles between various institutional areas. Takes appropriate action during emergencies to prevent_escapes and suppress disorder.	40	%
Task 2:	Ensures adequate staff supervision during shift; monitors juveniles behavior and offers alternate methods; reports unusual events and behaviors to management. Performs counts and/or wellness checks for juveniles. Monitors individuals entering and leaving institutional grounds. Maintains Task 2: approved physical restraint technique certifications as required by DJJ policies.	25	%
Task 3:	Prepares and reviews incident reports and logs interventions used; reviews juvenile records for treatment Task 3: methods and documentation; briefs oncoming staff.	10	%
Task 4:	Attends staff meetings, case conferences and trainings as required; ensures proper subordinate training.	10	%

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**From:** Mann, Kris D (DJJ)  
**Sent:** Wednesday, November 28, 2018 2:27 PM  
**To:** Codell, William (Justice)  
**Subject:** RE: DJJ Haz Retirement Request

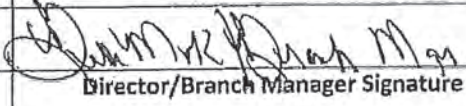
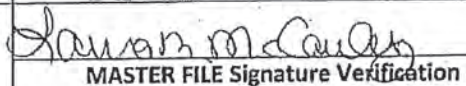
For the period of 11/16/17 through 11/16/18:

1.) Worker's comp claims that have resulted from restraints and/or youth-on-staff assaults and the number of work days lost.

**\*\*\*Total number of cases: 81, Total number of days lost from work: 750**

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KENTUCKY DEPARTMENT OF JUVENILE JUSTICE PROFESSIONAL DEVELOPMENT & TRAINING BRANCH LESSON PLAN COVER SHEET			
DEVELOPMENT-REVIEW AND APPROVAL INFORMATION			
<b>DEVELOPED/REVIEWED BY:</b>		<b>REVIEW/APPROVAL SIGNATORY VERIFICATION</b>	
Suzanne Fisher, Corrections Instructor II			12-30-15
		Director/Branch Manager Signature	DATE
<b>DEVELOPMENT/REVIEW DATE:</b>	12-30-2015		
<b>NEXT SCHEDULED ANNUAL REVIEW DATE:</b>	12-1-2015 – 12-15-2015		12-30-15
		MASTER FILE Signature Verification	DATE
COURSE/TRAINING IDENTIFICATION INFORMATION			
<b>COURSE TITLE:</b>	Aikido Control		
<b>CLASS TITLE:</b>	Academy: Aikido Control		
<b>MODULE TITLE:</b>			
TRAINING GOAL			
To provide participants with opportunities to develop functional skills that assist in assuring the safety and security of youth and staff within the facility; through development and execution of the Aikido skill sets that are utilized to safely restrain out-of-control youth.			
COURSE/TRAINING PARAMETERS			
<b>TRAINING HOURS:</b>	37.5	<b>MAXIMUM NUMBER OF PARTICIPANTS:</b>	Varies
<b>TARGETED AUDIENCE:</b>	New Employees/Youth Worker Academy and Staff Requiring Updates for Aikido		
<b>TRAINING SPACE NEEDED:</b>	Large open room/gym space that will accommodate number of participants and physical skill instruction and practice.		
PERFORMANCE OBJECTIVES			
<b>By the completion of this training session, participants will be able:</b>			
<b>Objective 1:</b>	To meet the (at least) 51-out-of-68 threshold for skill test scoring for Aikido; demonstrating a satisfactory level of skill development in safe physical management of out-of-control youth.		
EVALUATION PROCESSES/TECHNIQUES			
<input checked="" type="checkbox"/> Instructor observation <input checked="" type="checkbox"/> Aikido Control Training Certification Skill Test Check-List			
INSTRUCTOR'S MATERIALS			
<input checked="" type="checkbox"/> Aikido Control Manual <input checked="" type="checkbox"/> Sign-In Sheets <input checked="" type="checkbox"/> Skill Out Sheets <input checked="" type="checkbox"/> Evaluation Sheets		<input checked="" type="checkbox"/> Ink Pens <input checked="" type="checkbox"/> First Aid Kit <input checked="" type="checkbox"/> Workman's Compensation packets/information <input checked="" type="checkbox"/> Printed Certificates	
EQUIPMENT AND SUPPLIES			
<input checked="" type="checkbox"/> Practice weapons		<b>ELECTRONICS/TECHNICAL</b>	
		<input checked="" type="checkbox"/>	
PARTICIPANT HANDOUTS		METHODS AND TECHNIQUES	
<input checked="" type="checkbox"/> Aikido Control Manuals <input checked="" type="checkbox"/> DJJ Applicable Policy Handouts – 318 and 505		<input checked="" type="checkbox"/> Instructional <input checked="" type="checkbox"/> Demonstrative <input checked="" type="checkbox"/> Skill Test Out and Scoring	

<b>REFERENCES</b>
<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Department of Juvenile Justice – Policy 318 and 505</li> <li><input checked="" type="checkbox"/> Kentucky Revised Statutes – KRS 15A.065</li> <li><input checked="" type="checkbox"/> Kentucky A Regulation – 505KAR1:110</li> <li><input checked="" type="checkbox"/> ACT Manual – R. Boyd</li> <li><input checked="" type="checkbox"/> American Correctional Accreditation (ACA) Manual - 3-JTS-3A018, 28, 29 and 31; 3C-01; 3-JCRF-3A-02 and 05; 1-JBC-3A-16, 18, 19; 3C-01:51-01; 1-JDTP-3E-01 &amp; 02</li> </ul>
<b>MISCELLANEOUS INFORMATION OR NOTES</b>
<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Approximately 1 hour of this session is needed for the group activity, depending on class size and participation.</li> </ul>
<b>PRE-REQUISITE</b>
<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Crisis Prevention</li> </ul>

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## AIKIDO CONTROL TRAINING



8:00-8:50	Introduction ACT Exercises	Attack 4 Control 1	Attack 4 & 5 Control 2	Attack 6 Control 3	REVIEW Control 1-7
9:00-9:50	LSM & HSM to evade/parry attack	Attack 5 Control 1	Attack 6 Control 2	REVIEW Control 3	REVIEW Control 1-7
10:00-10:50	Basic Escort	Attack 6 Control 1	REVIEW Control 2	Attack 1 Control 7 Phys Disadvant	REVIEW Control 1-7
11:00-11:50	Rear Double Arm Hook	REVIEW Control 1	Attack 1 Control 3	Control 7 Roll over Pos Asphyx	Choke and Hair Separating Res Chair removal
12:00-1:00	LUNCH	LUNCH	LUNCH	LUNCH	LUNCH
1:00-1:50	Attack 1 Control 1	Attack 1 Control 2	Attack 2 Control 3	Transitions 2-7, RDAH-7	REVIEW Control 1-7
2:00-2:50	Attack 2 Control 1	Attack 2 Control 2	Attack 3 Control 3	Handcuffing restraint	REVIEW (cont)
3:00-4:00	Attack 3 Control 1	Attack 3 Control 2	Attack 4 & 5 Control 3	Weapon Disarmament	Final Evaluation
4:00-4:30	REVIEW and Transition RDAH & BE -1	Review and Transitions 1-2, 2-1	Transitions 1-3, 2-3, 3-1, BE-3, RDAH-3	Weapon DA (continue)	Final Evaluation



## DEFENSIVE TACTICS – PHASE I

08-2010

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## **AIKIDO CONTROL TRAINING**



### **The Eight ACT Exercises**

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#### **The Wrist Exercises (#1, #2, #3, & #7)**

**Hands Down**

**Hands Up**

**Two Steps Back**

**Low Swing / Low Swing Moving**

**High Swing / High Swing Moving**

**One Way**

**Two Way**

## AIKIDO CONTROL TRAINING



### Attack Evasion

7.6

#### Low Swing Moving & High Swing Moving

Low Swing Moving  
High Swing Moving

1. Attacker approaches with an attack from the front
2. If the attack is low, do Low Swing Moving
3. If the attack is high, do high swing moving
4. Add a parry to the shoulder if needed to create distance (in the future we will generally take control at this point instead of parrying away)
5. Prepare to defend against another attack

## AIKIDO CONTROL TRAINING



### Basic Escort

#### Escorting a resident that is minimally resistive



1. Approach resident from behind but off to one side
2. take hold of the shirt behind the nearest shoulder with the hand closest to the resident
3. place your outside hand just above the elbow on the same arm
4. Walk forward; if the resident escalates then the Rear Double Arm Hook, an ACT control or a more restrictive escort may have to be used.

7.6



## AIKIDO CONTROL TRAINING



### Rear Double Arm Hook

#### Taking control of a resident from behind



1. Approach the resident from behind
2. Hook both of the residents arms from behind around the elbows and up the back taking hold of material or lock both hands together
3. Step back to take the center
4. Step back and down to one knee so that the resident is sitting immediately in front of you with both arms hooked out and to the rear
5. ALTERNATE: transition into an ACT control from rear double arm hook standing or rear double arm hook kneeling. See transitions toward the back of this manual.

## AIKIDO CONTROL TRAINING



### Attack 1 – Wrist Grab Defense

#### Control #1

Low Swing Moving  
Control #1  
High Swing

1. Attacker grabs L wrist with R hand
2. Step back with L foot as attacker steps forward with R foot and pushes
3. Do low swing moving R arm forward, take Control #1 grip
4. Do high swing
5. Guide and control elbow with L hand
6. Guide elbow and Control #1 hand down to your center (arms extended but not locked)
7. Slide L foot forward to stand hip to hip with attacker (first level of compliance)
8. Walk forward
9. Guide attacker's elbow and Control #1 R hand until attacker is on stomach
10. Put L foot under attacker's R armpit (forming T-stance)
11. Raise attackers arm parallel to his body using your L hand to assist
12. Control by doing one way movement forward

## AIKIDO CONTROL TRAINING



### Attack 2 – Lapel Grab Defense

Low Swing Moving  
Control #1  
High Swing

#### Control #1

1. Attacker grabs L lapel with R hand and pushes
2. Step back with L foot as attacker steps forward with R foot
3. Do low swing moving R arm forward, take Control #1 grip
4. Do high swing
5. Guide and control elbow with L hand
6. Guide elbow and Control #1 hand down to your center (arms extended but not locked)
7. Slide L foot forward to stand hip to hip with attacker (first level of compliance)
8. Walk forward
9. Guide attacker's elbow and Control #1 R hand until attacker is on stomach
10. Put L foot under attacker's R armpit (forming T-stance)
11. Raise attackers arm parallel to his body using your L hand to assist
12. Control by doing one way movement forward

## AIKIDO CONTROL TRAINING



### Attack 3 – Stomach Punch Defense

Low Swing Moving  
Control #1  
High Swing

#### Control #1

1. Attacker steps and punches with R hand
2. Step back with L foot as attacker steps forward with R foot
3. Do low swing moving R arm forward, take Control #1 grip
4. Do high swing
5. Guide and control elbow with L hand
6. Guide elbow and Control #1 hand down to your center (arms extended but not locked)
7. Slide L foot forward to stand hip to hip with attacker (first level of compliance)
8. Walk forward
9. Guide attacker's elbow and Control #1 R hand until attacker is on stomach
10. Put L foot under attacker's R armpit (forming T-stance)
11. Raise attackers arm parallel to his body using your L hand to assist
12. Control by doing one way movement forward

## AIKIDO CONTROL TRAINING



### Attack 4 – Attack to the Head Front Chop

One Way  
Control #1

#### Control #1

1. Attacker steps forward with R foot and brings R hand/fist/weapon down in a straight over head chop to the head, step with left foot toward the attacker with one way movement
2. Place R hand on attacker's wrist and L hand on attacker's elbow
3. Guide attacker's elbow toward attacker's nose
4. Take Control #1 grip on wrist
5. Guide and control elbow with L hand
6. Guide elbow and Control #1 hand down to your center (arms extended but not locked)
7. Slide L foot forward to stand hip to hip with attacker (first level of compliance)
8. Walk forward
9. Guide attacker's elbow and Control #1 R hand until attacker is on stomach
10. Put L foot under attacker's R armpit (forming T-stance)
11. Raise attackers arm parallel to his body using your L hand to assist
12. Control by doing one way movement forward

7.6

## AIKIDO CONTROL TRAINING



### Attack 5 – Side Chop Attack to the Head

High Swing Moving  
Control #1

#### Control #1

1. Attacker steps forward with R foot and brings R hand/fist/weapon to the L side of the head, slide forward toward attacker's right side, ducking under the attacker
2. Do high swing moving R arm to attacker's R arm, making an "X" on attacker's arm while ducking head
3. Guide and control elbow with L hand
4. Guide elbow and Control #1 hand down to your center (arms extended but not locked)
5. Slide L foot forward to stand hip to hip with attacker (first level of compliance)
6. Walk forward
7. Guide attacker's elbow and Control #1 R hand until attacker is on stomach
8. Put L foot under attacker's R armpit (forming T-stance)
9. Raise attackers arm parallel to his body using your L hand to assist
10. Control by doing one way movement forward

## AIKIDO CONTROL TRAINING



### Attack 6 – Attack from the Rear-Choke and Wrist Grab

Hands Down  
Two Steps Back  
Control #1

#### Control #1

1. Attacker does forearm choke with right arm from rear while grabbing left wrist with left hand
2. Tuck chin, hook choke with free R hand
3. Do hands down with L hand
4. Do two steps back to R side
5. Place free L hand over attacker's R elbow; R hand is already at attacker's R wrist to complete Control #1
6. Guide and control elbow with L hand
7. Guide elbow and Control #1 hand down to your center (arms extended but not locked)
8. Slide L foot forward to stand hip to hip with attacker (first level of compliance)
9. Walk forward
10. Guide attacker's elbow and Control #1 R hand until attacker is on stomach
11. Put L foot under attacker's R armpit (forming T-stance)
12. Raise attackers arm parallel to his body using your L hand to assist
13. Control by doing one way movement forward

## AIKIDO CONTROL TRAINING



### Attack 1 – Wrist Grab Defense

Low Swing Moving  
Control #2  
High Swing

#### Control #2

1. Attacker grabs R wrist with his R hand and jerks backward toward him
2. Do low swing moving by going with the "pull"
3. Slide L hand down attackers R forearm to hand and take Control #2 grip
4. Do high swing and slide left foot to rear
5. Place R hand in crook of elbow bend
6. Apply downward pressure until attacker goes to floor
7. Maintain R hand at crook of elbow
8. Guide elbow and walk around head leading Control #2 and rolling attacker over on stomach
9. Put L foot under attacker's R armpit (forming T-stance)
10. Raise attackers arm parallel to his body using your R hand to assist
11. Control by doing one way movement forward

\*Control 2 on the Hand – should only be utilized when there is a weapon or physical limitation which may include size difference between staff and attacker.



## AIKIDO CONTROL TRAINING



### Attack 2 – Lapel Grab Defense

Low Swing Moving  
Control #2  
High Swing

#### Control #2

1. Attacker grabs R lapel with his R hand and jerks backward toward him
2. Do low swing moving by going with the "pull"
3. Slide L hand down attackers R forearm to hand and take Control #2 grip
4. Do high swing and slide left foot to rear
5. Place R hand in crook of elbow bend
6. Apply downward pressure until attacker goes to floor
7. Maintain R hand at crook of elbow
8. Guide elbow and walk around head leading Control #2 and rolling attacker over on stomach
9. Put L foot under attacker's R armpit (forming T-stance)
10. Raise attackers arm parallel to his body using your R hand to assist
11. Control by doing one way movement forward

\*Control 2 on the Hand – should only be utilized when there is a weapon or physical limitation which may include size difference between staff and attacker.

## AIKIDO CONTROL TRAINING



### Attack 3 – Stomach Punch Defense

Low Swing Moving  
Control #2  
High Swing

#### Control #2

1. Attacker steps with R leg and punches to the stomach with R hand/fist
2. Do low swing moving by going into punch on the outside
3. Slide L hand down attackers R forearm to hand and take Control #2 grip
4. Do high swing and slide left foot to rear
5. Place R hand in crook of elbow bend
6. Apply downward pressure until attacker goes to floor
7. Maintain R hand at crook of elbow
8. Guide elbow and walk around head leading Control #2 and rolling attacker over on stomach
9. Put L foot under attacker's R armpit (forming T-stance)
10. Raise attackers arm parallel to his body using your R hand to assist
11. Control by doing one way movement forward

\*Control 2 on the Hand – should only be utilized when there is a weapon or physical limitation which may include size difference between staff and attacker.

## AIKIDO CONTROL TRAINING



### Attack 4 – Attack to the Head Front Chop

#### Control #2

High Swing Moving  
Control #2  
High Swing

1. Attacker steps forward with R foot and brings R hand/fist/weapon down in a straight over head chop to the head
2. Move to outside of attacker while doing high swing moving guiding attack with back of R hand
3. Slide L hand down attackers R forearm to hand and take Control #2 grip
4. Do high swing and slide left foot to rear
5. Place R hand in crook of elbow bend
6. Apply downward pressure until attacker goes to floor
7. Maintain R hand at crook of elbow
8. Guide elbow and walk around head leading Control #2 and rolling attacker over on stomach
9. Put L foot under attacker's R armpit (forming T-stance)
10. Raise attackers arm parallel to his body using your R hand to assist
11. Control by doing one way movement forward

\*Control 2 on the Hand – should only be utilized when there is a weapon or physical limitation which may include size difference between staff and attacker.

## AIKIDO CONTROL TRAINING



### Attack 5 – Side Chop Attack to the Head

High Swing Moving  
Control #2  
High Swing

#### Control #2

1. Attacker steps forward with R foot and brings hand/fist/weapon to the L side of the head, slide forward toward attacker's R side, ducking under the attack
2. Do high swing moving R arm meeting attacker's R arm, making a "X" on attacker's arm while ducking head
3. Slide L hand down attackers forearm to R hand and take Control #2 grip
4. Do high swing and slide left foot to rear
5. Place R hand in crook of elbow bend
6. Apply downward pressure until attacker goes to floor
7. Maintain R hand at crook of elbow
8. Guide elbow and walk around head leading Control #2 and rolling attacker over on stomach
9. Put L foot under attacker's R armpit (forming T-stance)
10. Raise attackers arm parallel to his body using your R hand to assist
11. Control by doing one way movement forward

\*Control 2 on the Hand – should only be utilized when there is a weapon or physical limitation which may include size difference between staff and attacker.

## AIKIDO CONTROL TRAINING



### Attack 6 – Attack from the Rear-Double Wrist Grab

Hands Down Two Steps back Control #2 High Swing
--

#### Control #2

1. Do hands down
  2. Do two steps back on L side without ducking under/outside the attackers  
  
left arm
  3. Take attackers R wrist with your L hand in Control #2
  4. Do high swing
  5. Place high (R hand) in crook of elbow bend
  6. Apply downward pressure until attacker goes to floor
  7. Maintain R hand at crook of elbow
  8. Guide elbow and walk around head leading Control #2 and rolling attacker over on stomach
  9. Put L foot under attacker's R armpit (forming T-stance)
  10. Raise attackers arm parallel to his body using your R hand to assist
  11. Control by doing one way movement forward
- \*Control 2 on the Hand – should only be utilized when there is a weapon or physical limitation which may include size difference between staff and attacker.

## AIKIDO CONTROL TRAINING



### Attack 1 – Wrist Grab Defense

One Way  
High Swing Moving  
Control #3

#### Control #3

1. Attacker grabs R wrist with his R hand and pulls
2. Move toward the attacker with a one way movement by doing high swing  
moving R hand leading
3. Reach under attacker's arm with free hand
4. Take Control #3 grip
5. Straighten up (erect) and step back with L foot
6. Move pointer finger toward or away by pivoting or taking turning steps to control movement
7. Move pointer finger down and hook R hand over elbow and walk backwards away from his head guiding him on to his stomach
8. Put L foot under attacker's R armpit (forming T-stance) and place Control #3 hand palm against the side of your L leg
9. Control by doing one way movement forward

7.6

## AIKIDO CONTROL TRAINING



### Attack 2 – Lapel Grab Defense

#### Control #3

One Way  
High Swing Moving  
Control #3

1. Attacker grabs R lapel with his R hand and pulls
2. Move toward the attacker with a one way movement by doing high swing  
moving R hand leading
3. Reach under attacker's arm with free hand
4. Take Control #3 grip
5. Straighten up (erect) and step back with L foot
6. Move pointer finger toward or away by pivoting or taking turning steps to control movement
7. Move pointer finger down and hook R hand over elbow and walk backwards away from his head guiding him on to his stomach
8. Put L foot under attacker's R ampit (forming T-stance) and place Control #3 hand palm against the side of your L leg
10. Control by doing one way movement forward

## AIKIDO CONTROL TRAINING



### Attack 3 – Stomach Punch Defense

High Swing Moving  
Control #3

#### Control #3

1. Attacker steps with R foot and punches with R fist
2. Move toward the attacker by doing high swing moving R hand leading
3. Reach under attacker's arm with free hand
4. Take Control #3 grip
5. Straighten up (erect) and step back with L. foot
6. Move pointer finger toward or away by pivoting or taking turning steps to control movement
7. Move pointer finger down and hook R hand over elbow and walk away from his head and guiding him on to his stomach
8. Put L foot under attacker's R armpit (forming T-stance) and place Control #3 hand palm against the side of your L leg
11. Control by doing one way movement forward



## AIKIDO CONTROL TRAINING



### Attack 4 – Attack to the Head Front Chop

High Swing Moving  
Control #3

#### Control #3

1. Attacker steps forward with R foot and brings R hand/fist/weapon down in a straight over head chop to the head
2. Move toward the attacker by doing high swing moving R hand leading
3. Reach under attacker's arm with free hand
4. Take Control #3 grip
5. Straighten up (erect) and step back with L foot
6. Move pointer finger toward or away by pivoting or taking turning steps to control movement
7. Move pointer finger down and hook R hand over elbow and walk away from his head and guiding him on to his stomach
8. Put L foot under attacker's R armpit (forming T-stance) and place Control #3 hand palm against the side of your L leg
12. Control by doing one way movement forward

## AIKIDO CONTROL TRAINING



### Attack 5 – Side Chop Attack to the Head

High Swing Moving  
Control #3

#### Control #3

1. Attacker steps forward with R foot and brings R hand/fist/weapon to the L side of the head
2. Move toward the attacker by doing high swing moving R hand leading while ducking under the attack
3. Reach under attacker's arm with free hand
4. Take Control #3 grip
5. Straighten up (erect) and step back with L foot
6. Move pointer finger toward or away by pivoting or taking turning steps to control movement
7. Move pointer finger down and hook R hand in crook of elbow and walk away from his head and guiding him on to his stomach
8. Put L foot under attacker's R armpit (forming T-stance) and place Control #3 hand palm against the side of your L leg
13. Control by doing one way movement forward

## AIKIDO CONTROL TRAINING



### Attack 6 – Attack from Behind -Two Hand Choke

#### Control #3

Two Steps Back  
Control #3

1. Attacker grabs throat from behind with both hands
2. Tuck chin
3. Place L hand on attacker's R wrist
4. Do two steps back to R side
5. Take Control #3
6. Straighten up (erect) and step back with L foot
7. Move pointer finger toward or away by pivoting or taking turning steps to control movement
8. Move pointer finger down and hook R hand over elbow and walk away from his head guiding him on to his stomach
9. Put L foot under attacker's R ampit (forming T-stance) and place Control #3 hand palm against the side of your L leg
14. Control by doing one way movement forward

## AIKIDO CONTROL TRAINING



### Attack 1 – Wrist Grab Defense

Low Swing Moving  
Control #7  
Two Way  
High Swing Moving

#### Control #7

1. Attacker grabs L wrist with R hand (same side grab) and pulls
2. Do low swing moving keeping your L wrist low
3. Drop R hand palm down on inside of attacker's right wrist
4. Do two way while taking your right hand brush the back of your hair and ending in front of you at the end of two way. Attacker's wrist should end up just above his same side shoulder with back of hand on top (control 7 position)
5. Do high swing moving to get behind attacker while holding R hand in control 7 position
6. Place left hand on attacker's left shoulder
7. Step back while lowering attacker's left shoulder and control 7 grip laying attacker down in supine position (drop to your inside knee beside arm)
8. place attacker's right hand (back side down) on floor behind shoulder
9. Apply Control 7 by placing the back of the attacker's hand on the floor and turning the index finger toward the head.

## AIKIDO CONTROL TRAINING



### Transitions

High Swing

#### Control #1 to Control #2

1. Attacker is already in control #1 with R arm but is forcefully trying to raise up to a standing position
2. Slide your L hand from above attackers elbow forward and under his wrist with your palm up while maintaining your posture straight up
3. As attacker raises up, slide your left foot to the rear turning toward attacker while allowing his wrist to rotate in your left hand
4. When attackers wrist has naturally rotated into control #2 position, take control #2 with your L hand
5. Place R hand in crook of elbow bend completing High Swing
6. Apply downward pressure until attacker goes to floor
7. Maintain R hand at crook of elbow
8. Guide elbow and walk around head leading Control #2 and rolling attacker over on stomach
9. Put L foot under attacker's R armpit (forming T-stance)
10. Raise attackers arm parallel to his body using your R hand to assist
11. Control by doing one way movement forward

7.6

## AIKIDO CONTROL TRAINING



### Transitions

Low swing moving

### Control #2 to Control #1

1. Attacker is already in standing Control #2 with R arm but either 1) There is an object or hazard behind him preventing you from taking him to the floor or 2) He has regained his center and you are unable to take him to the ground without using undue force
2. Remove your R hand from the crook of the attacker's R arm
3. With your R hand positioned so that your palm is away from you and your thumb is pointing down, grip the attacker's fingers (which should be pointing up)
4. You should now have a grip of the fingers of his R hand and if your index finger is extended it will be pointed to the left (at the 9 o'clock position)
5. Step back with right foot completing low swing moving.
6. Guide and control elbow with L hand
7. Guide elbow and Control #1 hand down to your center (arms extended but not locked)
8. Slide L foot forward to stand hip to hip with attacker (first level of compliance)
9. Walk forward
10. Guide attacker's elbow and Control #1 R hand until attacker is on stomach
11. Put L foot under attacker's R armpit (forming T-stance)
12. Raise attackers arm parallel to his body using your L hand to assist
13. Control by doing one way movement forward

## AIKIDO CONTROL TRAINING



### Transitions

Control Grip #2  
Control Grip #3

#### Control #2 to Control #3

14. Attacker is already in standing Control #2 with R arm but either 1) There is an object or hazard behind him preventing you from taking him to the floor or 2) He has regained his center and you are unable to take him to the ground without using undue force
15. Remove your R hand from the crook of the attacker's R arm
16. With your R hand positioned so that your palm is away from you and your thumb is pointing down, grip the attacker's fingers (which should be pointing up)
17. You should now have a grip of the fingers of his R hand and if your index finger is extended it will be pointed to the left (at the 9 o'clock position)
18. Using the extended index finger of your R hand as a guide, take your index finger clockwise around the numbers of the clock until you are back at the 9 o'clock position (Attacker's R elbow will have rotated up now)
19. Reach under attacker's arm with the free hand
20. Take Control #3 grip
21. Straighten up (erect) and step back with L foot
22. Move pointer finger toward or away by pivoting or taking turning steps to control movement
23. Move pointer finger down and hook R hand over elbow and walk backwards away from head guiding him onto his stomach
24. Put L foot under attacker's R armpit (forming T-stance) and place Control #3 hand palm against the side of your L leg
25. Control by doing one way movement forward

## AIKIDO CONTROL TRAINING



### Transitions

Control Grip #3  
Control #1

#### Control #3 to Control #1

1. Attacker is already in Control #3 with his right hand but due to his elbow not having been raised high enough he is now straightening his arm in an attempt to escape
2. As soon as you feel him straightening his arm switch his hand from your left hand to your right hand (an easy way to do this is to slide your right palm into his right palm with your thumb hooked under his thumb)
3. Move your left hand to his right elbow
4. Guide elbow and Control #1 hand down to your center (arms extended but not locked)
5. Walk forward
6. Guide attacker's elbow and Control #1 R hand until attacker is on stomach
7. Put L foot under attacker's R armpit (forming T-stance)
8. Raise attackers arm parallel to his body using your R hand to assist
9. Control by doing one way movement forward

7.6



## AIKIDO CONTROL TRAINING



### Transitions

Control #1  
Control Grip #3

#### **Control #1 to Control #3**

1. Attacker is already in Control #1 with his R arm but he tries to step to his left and snatch his arm away from you
2. Blend with his movement (stepping to the left with him)
3. Slide your L hand from above his R elbow to below his R elbow
4. Your R hand should blend with his effort to draw his hand toward him and will guide his R hand into your L hand
5. Take Control #3 grip
6. Straighten up (erect) and step back with L foot
7. Move pointer finger toward or away by pivoting or taking turning steps to control movement
8. Move pointer finger down and hook R hand over elbow and walk backwards away from his head guiding him on to his stomach
9. Put L foot under attacker's R armpit (forming T-stance) and Control #3 hand palm against the side of your L leg
10. Control by doing one way movement forward

7.6

## AIKIDO CONTROL TRAINING



### Transition From Prone to Supine

7.6

**Control 1, 2, or 3 face down to Control 7 face up**  
(To be used if the staff suspect the attacker has breathing difficulty or if the attacker says he/she has a breathing problem)

1. Regardless of the control being used to restrain the attacker in a face down position (Control 1, 2, or 3) switch to a Control 2 hand position with the inside hand (the hand on the side closest to the attacker, the thumb side of the attacker's hand should be in your hand)
2. Place the back of your outside hand in the bend of the attacker's elbow (inside of attacker's arm)
3. Without changing hand position, walk around the head while using the back of your hand in the elbow joint to lift and roll the attacker to a face up position.
4. As you walk around the head you will have to turn 360 degrees to end up facing the same direction you were facing at the start but now on the opposite side of the body.
5. Drop to your inside knee while taking Control 7 grip with the hand that was at the elbow.
6. Apply Control 7 by placing the back of the attacker's hand on the floor and turning the index finger toward the head.

## AIKIDO CONTROL TRAINING



### Evaluation of Training Staff Presentations

**Training Content:** Comments could include-usefulness, availability, degree of learning, retention, application, format of training, time use, and total effectiveness.

**Staff/Trainer's Feedback:** Comments could include-the use of interpersonal skills, effectiveness of presentations, manner in which skill was taught.




# AIKIDO CONTROL TRAINING

## SAMPLE SKILL TEST

Name \_\_\_\_\_  
 Facility \_\_\_\_\_  
 Date \_\_\_\_\_

7.6

AIKIDO CONTROL TRAINING SKILL SHEET						
SCORE		4	3	2	1	COMMENTS (optional)
Exercise						
Attack 1	Control 1					
Attack 1	Control 2					
Attack 1	Control 3					
Attack 1	Control 7					
Attack 2	Control 1					
Attack 2	Control 2					
Attack 2	Control 3					
Attack 3	Control 1					
Attack 3	Control 2					
Attack 3	Control 3					
Attack 4	Control 1					
Attack 4	Control 2					
Attack 4	Control 3					
Attack 5	Control 1					
Attack 5	Control 2					
Attack 5	Control 3					
Attack 6	Control 1					
Attack 6	Control 2					
Attack 6	Control 3					
Basic Escort	Transition to RDAH					
Floor Control	Transition to Control 7					
Control 2	Transition to Control 7					
<b>TOTAL SCORE</b>						
Minimum score of 51 required for certification, FBT hours 54, TOT 60						
4 – Score: Excellent Skill Performance- technique performed smoothly, attackers center taken and kept until control, exercises performed correctly						
3 – Score: Good Skill Performance – technique performed correctly, smoothness will come with practice, center taken initially, exercises performed well but needs minor improvement						
2 – Score: Fair Skill Performance – technique performed with hesitation, attacker's center was not taken, exercises were performed with pauses or too much thinking.						
1 – Score ; Poor Skill Performance – technique performed incorrectly, gave up own center, did not take attacker's center, exercises were incomplete or omitted						
The following components were included in the training: touches, choke releases, hair grab releases, Separating 2 residents, removal from chair, weapon disarmament, handcuffing the physically resistive resident, control transitions						
The following topics were discussed in the training: Least restrictive technique philosophy, compliance, restraint in special needs situations, positional asphyxiation						
I have been informed that Aikido Control Training is the physical management technology authorized by the Department of Juvenile Justice and understand that modifications of these techniques are prohibited by policy. I understand that I must have a minimum of 12 hours ACT review annually.						

	<b>JUSTICE CABINET DEPARTMENT OF JUVENILE JUSTICE POLICY AND PROCEDURES</b>	<b>REFERENCES:</b> 3-JTS-1B-21 3-JDF-1B-21 3-JCRF-1B-17 1-JDTP-1B-19 1-JBC-1B-19 4-JCF-6D-06
	<b>CHAPTER: Administration</b>	<b>AUTHORITY: KRS 15A.065</b>
<b>SUBJECT: Code of Conduct</b>		
<b>POLICY NUMBER: DJJ 104</b>		
<b>TOTAL PAGES: 4</b>		
<b>EFFECTIVE DATE: November 30, 2018</b>		
<b>APPROVAL: Carey D. Cockerell</b>		<b>, COMMISSIONER</b>

#### I. POLICY

Staff, volunteers, interns, and contract personnel shall conduct themselves in a professional manner. All persons shall be aware that their personal conduct reflects upon the integrity of the agency and its ability to provide services to youth.

#### II. APPLICABILITY

This policy shall apply to all staff, volunteers, interns, and contract personnel of the Department of Juvenile Justice. This policy shall apply to contract facilities and programs.

#### III. DEFINITIONS

Refer to Chapter 100.

#### IV. PROCEDURES

- A. Staff shall arrive and leave work at scheduled times as determined by their supervisor.
- B. Staff shall perform their work assignments competently and in a professional manner. It is the responsibility of each staff to know and act in accordance with department policy and procedures.
- C. Staff are required to obey the lawful order or directive of a supervisor. If the order or directive conflicts with an order or directive previously issued by another supervisor, the staff shall make the supervisor aware of the conflict. If the supervisor does not alter the order or directive, the most recent order shall stand and the responsibility shall be assigned to the supervisor issuing the most recent order.
- D. Staff shall remain in their assigned working areas during working hours. Staff shall not disturb or interrupt others at their working areas or prevent other staff from carrying out their duties.

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- E. Staff are prohibited from entertaining friends or family on the premises of any DJJ office or program except during appropriate scheduled and approved events.
- F. Loud, abusive, or profane language and boisterous and unprofessional conduct shall not be tolerated. Staff shall refrain from making comments that are critical of colleagues or the agency.
- G. State property and resources or items purchased with Youth Activities Funds shall not be utilized by staff or others for personal use.
- H. Staff shall be prohibited from purchasing products for personal use from the agency's contracted vendors at the reduced agency rate.
- I. Staff shall also be prohibited from using the DJJ procurement card to make purchases of any kind for personal use.
- J. Staff shall only accept gifts that are allowable under the Executive Branch Ethics Code of Ethics.
- K. Donations made to offices or programs, including money, property, or material goods shall not be accepted by individual staff without authorization of the superintendent or district supervisors. Donations of money, property, and material goods shall be properly recorded.
- L. All shall be truthful in correspondence and interactions with other DJJ staff, youth, parents, outside agencies, investigators, and in the completion of any type of work-related written documentation (computer-based, hand-written, or typed).
- M. Items deemed to be contraband shall be prohibited in DJJ facilities and offices. No one shall transport contraband of any kind into a DJJ facility.
- N. Theft of any state property, including, linens, clothing, supplies, or equipment is prohibited.
- O. Cell phones shall be prohibited in areas of programs occupied by youth. All persons are prohibited from allowing youth to use a personal cell phone in any part of the facility. In areas where cell phones are allowed, the use shall not disturb or interrupt staff at their working areas or prevent staff from carrying out their duties.
- P. Staff are prohibited from sleeping, or giving an appearance of sleeping, while on duty. Sleeping on duty may result in disciplinary action up to, and including dismissal. Exception, staff assisting in emergency situations and unable to return home shall be provided sleeping and leisure areas separate from youth residential areas.
- Q. Staff shall not be on the premises except during working hours unless approved by their immediate supervisor.
- R. All persons shall be prohibited from having sexual or intimate contact while on department owned or leased property, or in a state vehicle..
- S. In accordance with KRS 237.110(13), KRS 237.110(14) and KRS 237.115(1), staff are prohibited from possession of firearms, or any other

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deadly weapon as defined in KRS 500.080(4), at any program which houses delinquent youth and in any state vehicle or while transporting DJJ youth.

- T. All persons are prohibited from engaging in unwelcome written, verbal, or physical conduct that either degrades, shows hostility, or aversion towards a youth on the basis of race, color, national origin, age, sex, religion, disability, gender identity, sexual orientation, or genetic information.
- U. Staff shall protect the individual safety of youth and themselves through the use of approved controlling techniques utilizing no more than the absolute amount of force necessary to diffuse a confrontational situation. Staff shall only use controlling techniques in which they have been certified by the Division of Professional Development.
- V. All persons shall take appropriate precautions in dealing with youth to prevent allegations of inappropriate verbal communication, written communications, sexual contact or abuse of any type.
- W. Abuse or other mistreatment of youth in the care or custody of the department shall not be tolerated. Staff abusing youth shall be subject to disciplinary action up to and including dismissal under 101 KAR 1:345. All persons suspected of abuse are subject to investigation and prosecution under all applicable laws.
- X. All persons shall act in a manner that provides youth with a positive role model.
- Y. All persons shall be expected to maintain a professional relationship with youth at all times. The following rules help delineate this relationship and prevent complications in treatment of youth.
- Z. All staff are prohibited from the following actions:
1. Selling or loaning personal belongings to youth or youth's representative;
  2. Entering into a business relationship or financial transaction with youth or the representatives of a youth;
  3. Giving special privileges to a youth, unless privileges are earned by the youth as part of the treatment plan;
  4. Accepting a bribe or payment from a youth or the representatives of a youth for special services rendered to them;
  5. Lending money to a youth or the representatives of a youth;
  6. Entering into an intimate or romantic relationship or having sexual contact with an individual who is currently under the custody, care, or supervision of DJJ. (reference KRS 510.020 (3)(e) regarding consent);  
or
  7. Staff working at a Detention Center, Youth Development Center, or Group Home shall not send communications or correspondence to a

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youth that within the last five (5) years has resided at the facility the staff works or worked at unless the Facility Superintendent has approved the communication or correspondence. If staff receive any communication or correspondence from a youth that resided at the facility the staff works or worked at within the last five (5) years, then the staff shall immediately forward a copy of the communication or correspondence to the Facility Superintendent.

- AA. DJJ staff are persons holding a position of authority and special trust as defined in KRS 532.045. DJJ prohibits any staff, regardless of his or her age, from subjecting anyone under the custody, care, or supervision of DJJ, with whom he or she comes into contact as a result of his or her position, to sexual contact.
- BB. Staff shall fully cooperate with and shall not interfere with any investigation conducted by the Internal Investigation Branch (IIB), a DJJ Supervisor, or Ombudsman, subject to Federal and State constitutional protections.
1. Staff shall provide a written or verbal statement in a departmental investigation or when directed by a supervisor. Failure to provide a written statement as requested shall result in a disciplinary action, up to and including dismissal.
  2. Staff shall not discuss any active or inactive investigation with anyone other than IIB staff or a DJJ Ombudsman. Exceptions to this may be made under the direct authorization of the DJJ Commissioner's Office.

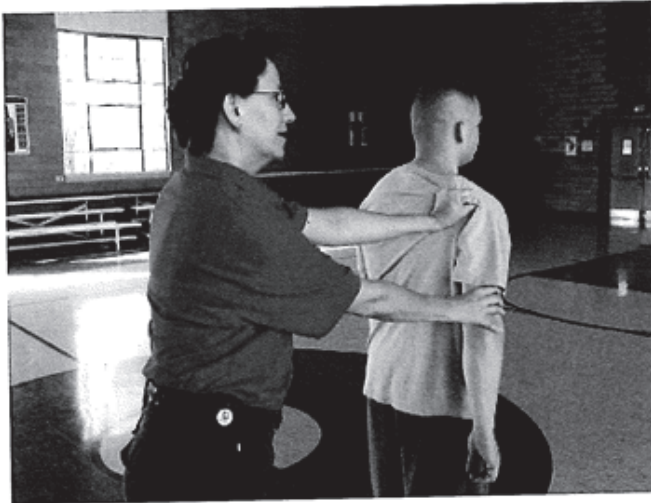
**V. MONITORING MECHANISM**

Administrative Managers and supervisors shall monitor staff conduct for adherence to this policy on a day-to-day basis.

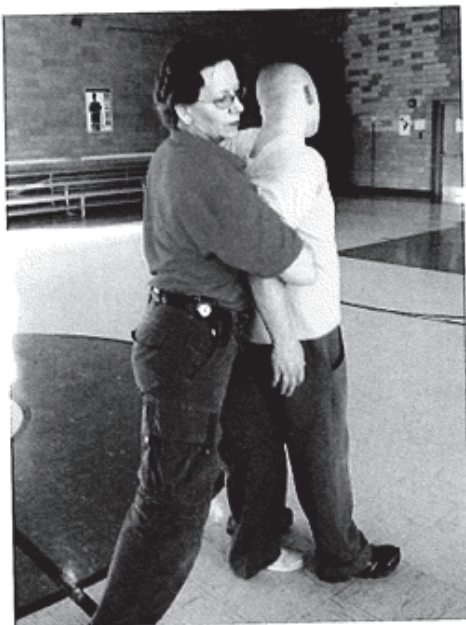


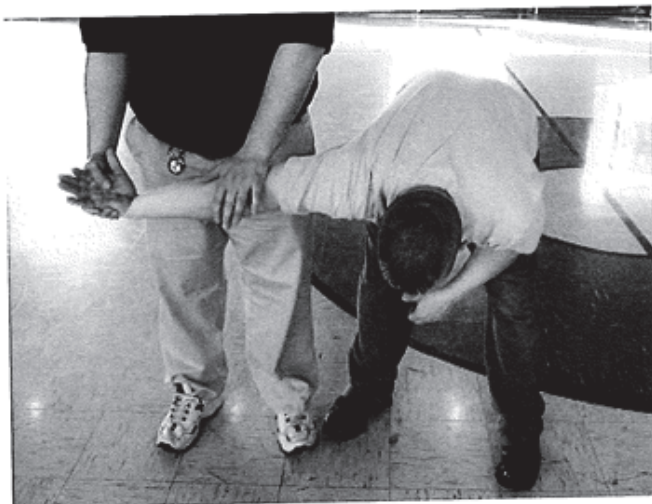
## Department of Juvenile Justice Aikido Control Techniques for Restraining Assaultive Juveniles

### Basic Escort



### Rear Double Arm Hook and position on knees





**Control 1 Standing**



**Control 1 floor**



Alternative floor (knee is NOT on back)

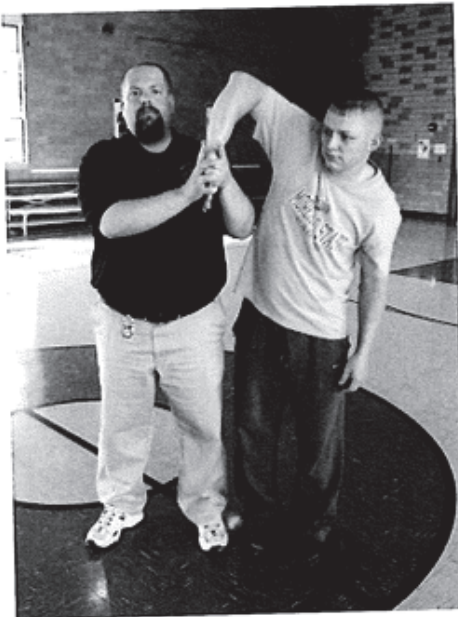
Control 2 only has floor



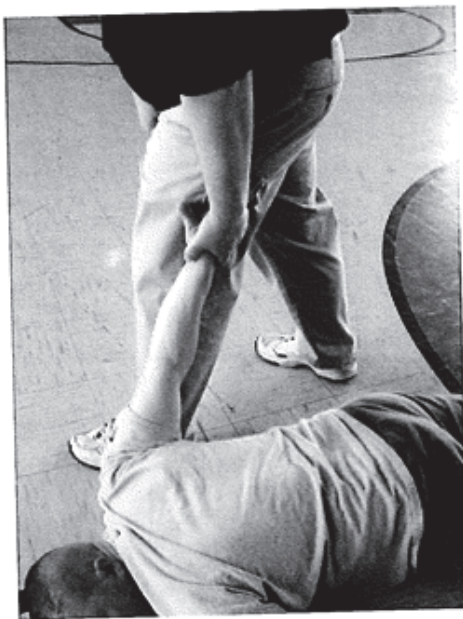
Control 2 hand grip



Control 2 floor

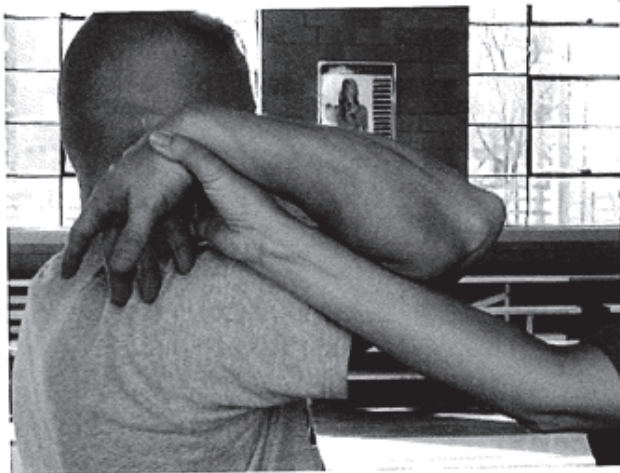


**Control 3 standing**



**Control 3 on floor**

**Control 7 only has floor**



**Control 7 hand grip**



**Control 7 on floor showing hand**

**placement**



**Showing body positioning**



**Kentucky Retirement Systems**  
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Phone: (502) 696-8800 • Fax: (502) 696-8822 • www.kyret.com



**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

- To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: CITY OF BARDSTOWN

Position Title: Captain-Shift Commander

- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No
- Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: City of Bardstown

Position Title: Captain-Shift Commander

Please select the appropriate classification and answer all that are applicable.

- Police Officer
  - Firefighter Does this position require active fire suppression?  Yes  No
  - Paramedic
  - Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No
  - Other Specify: \_\_\_\_\_
- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No
- Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)
    - Does this position require frequent exposure to a high degree of danger or peril?  Yes  No
    - Does this position require a high degree of physical conditioning?  Yes  No
    - Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

Agency Head Signature: *J Richard Heaton*

Date: 3/14/19

Agency Head Title: J Richard Heaton, Mayor

7.6

Employer: CITY OF BARDSTOWN

Position Title: Captain-Shift Commander

**Section 3: For All Positions**

- 1. List the exact position title as it appears on your job description.
- 2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
- 3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Response to Fire, Rescue, and Emergency Medical Incidents

Percentage of Time Spent: 50%

Description of Duties:

Performs skilled fire fighting work in combating, extinguishing, and preventing fires. Conducts rescues in multiple disciplines. Provides direct patient care on rescue and emergency medical responses.

Position Duty: Supervision of Personnel

Percentage of Time Spent: 40%

Description of Duties:

Provides supervision of the fire fighters on the same shift. Insures daily operational needs are met and assists the Assistant Fire Chief in administration of day to day activities.

Position Duty: Maintenance Supervision

Percentage of Time Spent: 10%

Description of Duties:

Insures all station, apparatus, and equipment maintenance is conducted to insure a constant state of readiness for emergencies.

Agency Head Signature: *J Richard Heaton*

Date: 3/14/19

Agency Head Title: J Richard Heaton, Mayor

7.6

**CITY OF BARDSTOWN  
POSITION DESCRIPTION**

Class Title: Captain - Shift Commander

Department: Fire

Supervisor: Fire Chief and Assistant Chief

Supervises: Lieutenants, Full Time, Part-time, and Volunteer Firefighters

Class Characteristics: Under general administrative supervision, engages in firefighting supervision, fire suppression, and fire prevention work. Supervision of fire department personnel on shift. Performs skilled firefighting work in combating, extinguishing, and preventing fires. Trains for and participates in varied firefighting and life rescuing duties and activities. Trains in skills and techniques of firefighting. Acts as a coordinator for the department in public fire education. Coordinates pre fire plan surveys with shift personnel. Completes reports and manages data including the emergency reporting system. Performs other duties as assigned.

**General Duties and Responsibilities:**

**Essential:**

1. In the absence of superior officer, provides fire ground and emergency scene supervision and directs subordinate personnel.
2. Investigates fire hazards, fire code issues, and safety issues and to manage those issues relating to potential loss of life or property.
3. Makes periodic inspections of commercial and multifamily occupancies and takes necessary actions for compliance of fire code violations.
4. Evaluates, files and approves inspections completed by all shift personnel. Re-inspects businesses that have failed inspections and levies fines in accordance with Ordinances.
5. Monitors fire prevention supplies for the department.
6. Acts as the Incident Commander on large fires, hazardous materials incidents, and other emergency scenes in the absence of the Chief or Assistant Chief.
7. In the absence of superior officer, orders, when necessary, additional fire alarms and responses, directing multi-company responses, request and respond to requests for mutual aid, and serving as an incident commander.
8. Works with all personnel on developing personal goals and objectives for the continuous and progressive development of fire prevention and suppression activities.
9. Supervises the activities of assigned personnel.
10. Maintain all requisite training and certifications as a Firefighter, and emergency medical technician
11. Performs skilled firefighting work in combating, extinguishing, and preventing fires.
12. Trains for and participates in varied firefighting and life rescuing duties and activities.
13. Trains in skills and techniques of firefighting
14. Provides direct patient medical care
15. Participates in regular fire prevention programs, including school programs, industrial fire prevention programs, and community events.
16. Composes incident reports and utilizes the National Fire Incident Reporting System (NFIRS).



Non-essential:

1. May be called upon to work with various committees and community organizations and agencies necessary.

**DESIRABLE QUALIFICATIONS**

Training and Experience: Graduation from high school or equivalent supplemented by four years firefighting experience. College level courses in fire science or related field preferred, but not required

Special Knowledge, Skills and Abilities:

Knowledge:

1. Considerable knowledge of the geography of the city including streets, subdivisions, and knowledge of industrial, commercial and residential areas.
2. Extensive knowledge of modern firefighting and rescue principles, practices, and techniques.
3. Extensive knowledge in the operation, use, and maintenance of the various apparatus and equipment used in firefighting and rescue activities. Ability to drive, set up and operate fire department vehicles, both in normal driving and in emergency driving modes.
4. Extensive knowledge of the principles and practices of municipal fire administration.
5. Extensive knowledge of occupational hazards and safety precautions and ability to report such conditions professionally.
6. Thorough knowledge of rescue and emergency medical techniques and practices, including the ability to perform and instruct others in the care and use of emergency equipment.
7. Use of typical computer programs, including word processing, spreadsheets and databases, presentations, and e-communications.
8. Extensive knowledge of incident command and personnel accountability principles.

Skills:

1. Computer skills, including word processing, database entry and spreadsheet skills, electronic communication and on-line skills.

Abilities:

1. Ability to plan, supervise, train, and evaluate subordinates.
2. Ability to maintain accurate records and reports.
3. Ability to communicate effectively, orally and in writing, both in person as well as using radio, telephone, and other means of communications.
4. Ability to read, comprehend, interpret and enforce codes and regulations, including NFPA Fire Codes, OSHA regulations, City ordinances, State KRS and KAR, etc.
5. Physical strength and agility to perform firefighting, to work in full protective clothing and respiratory protective gear in inclement conditions, at any hour of the day.
6. Ability to move about freely and without restrictions in the course of performing instructional training, both in the classroom and on training grounds.
7. Ability to see clearly and in color, either without aids or with corrective vision.
8. Ability to hear normally or with correction, and to follow oral and written instructions.

9. Ability to do heavy manual labor at some time.
10. Ability to maintain requisite hours of training for paid firefighter certification.
11. Ability to evaluate situations and make decisions, with and without direct supervision.
12. Capable of interacting with the public and with city officials, both in normal interaction and in public speaking situations.
13. Ability to work quickly, calmly and effectively under duress in an emergency situations.

### **ADDITIONAL INFORMATION**

Instructions: Somewhat general; many aspects of work are covered specifically, but must also use some of own judgment.

Processes: This position requires regular interaction with other departmental personnel on a daily basis, and interaction with other departments and officials within the City of Bardstown, State and Federal Officials.

Review of Work: Work is reviewed occasionally by the Fire Chief as may be needed.

Analytical Requirements: This position is required to make regular judgments and evaluations of firefighters and fire officers and to make tactful recommendations regarding development of personnel within the department.

Tools, Equipment and Vehicles Used: Computer terminal, copy and FAX machines, field reports, hand tools, electrical tools, radio, telephones, detection equipment, fire extinguishers, display and demonstration equipment, presentation equipment including projectors, use and maintenance of city vehicle, capable of working as fire suppression personnel.

Physical Requirements of the Job: Must be able to operate departmental vehicles, apparatus and equipment; must be able to work during all states of emergency and weather conditions during all hours; must have physical ability to remain at emergency scene in highly stressful situations for lengthy periods of time; must lift objects weighing in excess of 50 pounds and occasionally lift and/or move up to 100 pounds; work involves sitting, standing, stooping, walking, climbing; must be in high places, confined spaces, must be able to use stairs and/or ladders; must have adequate vision and hearing; involves working in atmospheres containing smoke, chemicals or toxic substances. Must be able to meet the requirements set forth in the respiratory protection program. Must be able to pass a random annual drug screen.

Contacts: Typical daily contacts with the general public and co-workers.

Confidential Information: Some, including budgetary documents, personnel records.

Mental Effort: Normal.

Interruptions: Frequent.

Special Licensing Requirements: Must possess and maintain a valid driver's license.

Availability: Must be able to respond to calls in emergency situations at all hours.

Certification Requirements: Certified 400 hours with Kentucky Fire Commission as a paid firefighter; IFSAC Firefighter I & II, IFSAC Fire Instructor I, Fire Inspector II, IFSAC Fire Officer I. Emergency Medical Technician, Hazardous Materials Technician.

Additional Requirements: Must be able to respond to calls in emergency situations at all hours.

Must participate in the city's drug and alcohol testing program as a condition of employment and continued employment.

Overtime Provision: Non-exempt

Shift: 24/48

7.6



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**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

- To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: CITY OF SIMPSONVILLE

Position Title: POLICE MAJOR

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: CITY OF SIMPSONVILLE

Position Title: POLICE MAJOR

Please select the appropriate classification and answer all that are applicable.

Police Officer

Firefighter Does this position require active fire suppression?  Yes  No

Paramedic

Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No

Other Specify: \_\_\_\_\_

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

Does this position require frequent exposure to a high degree of danger or peril?  Yes  No

Does this position require a high degree of physical conditioning?  Yes  No

Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: [Signature]

Date: 4/3/2019

Agency Head Title: Mayor

7.6

Employer: CITY OF SIMPSONVILLE

Position Title: POLICE MAJOR

Section 3: For All Positions

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: ADMINISTRATION

Percentage of Time Spent: 35%

Description of Duties:

- ASSIST CHIEF OF POLICE WITH ADMINISTRATIVE RESPONSIBILITIES
- MAKE COMMAND DECISIONS DURING ABSENCE OF CHIEF OF POLICE
- PREPARE WORK SCHEDULES FOR DEPARTMENT
- MAINTAIN FILING SYSTEM OF REPORTS & ORGANIZATION OF ALL DEPARTMENT REPORTS.
- MAY PERFORM SPECIAL RELATED DUTIES IN SPECIAL DETAIL OR ADMINISTRATIVE SERVICES.

Position Duty: PATROL

Percentage of Time Spent: 40%

Description of Duties:

- PATROL CITY, RESPOND TO CALLS
- SERVES SUMMONS & SUBPOENAS
- TRANSPORTS PRISONERS
- PROVIDE TRAFFIC CONTROL
- CHECK PUBLIC BUILDINGS, BUSINESSES & RESIDENTIAL AREAS TO ENHANCE SECURITY.

Position Duty: INVESTIGATE

Percentage of Time Spent: 25%

Description of Duties:

- INVESTIGATES & REPORTS FACTUAL INFORMATION
- PERFORMS & ASSIST IN SPECIALIZED TASK OF INVESTIGATION (IE. ARSON, SEX CRIMES, FORGERY, CHILD ABUSE, VICE OR NARCOTICS)
- PREPARE STATEMENTS OF SUSPECTS, WITNESS & VICTIMS
- CONDUCTS COVERT ACTIVITIES OR SURVEILLANCE AS ASSIGNED
- INVESTIGATE ACCIDENTS & PREPARES REPORTS

Agency Head Signature: [Signature]  
 Agency Head Title: Mayor

Date: 4/3/2019

7.6

**Police Major Job Description**

<b><u>Class Title:</u></b>	Police Major
<b><u>Pay Grade:</u></b>	28
<b><u>Department:</u></b>	Police
<b><u>Supervisor:</u></b>	Chief of Police
<b><u>Supervises:</u></b>	Police Sergeant and Officers

**Class Characteristics:** As a sworn law enforcement officer, serves and assist in the absence of the Chief of Police, performs general duty police work in protection of life and property, enforcement of laws, conflict management and investigation of crimes; performs related work assignments assigned by the Chief of Police as required.

**Distinguishing Features of the Class:** Under direction, of the Chief of Police, assist in planning, organizing, and coordination of department operations, supervisors, and police personnel. This class is also responsible for the protection of life and property, prevention of crime, apprehension of criminals, direction of vehicular and pedestrian traffic, and the general enforcement of the laws and ordinances on an assigned shift. Duties normally consist of patrol, preliminary investigation, and traffic regulation. The work involves an element of personal danger and the employee be able to take the initiative, be assertive, act without direct supervision, and exercise independent judgement in meeting emergencies. Assignments may include work that requires specialized abilities and knowledge.

**General Duties and Responsibilities:****Essential:**

1. Under general administrative direction from the Chief of Police, assist the Chief of Police with planning, organizing, directing, and coordinating activities of the police department.
2. Make command decisions when the Chief of Police is out of town or is not available, but in constant contact with the Chief of Police.
3. Patrols the city in a radio-equipped vehicle to enforce federal, state, and local laws, administrative regulations and ordinances, and prevent and/or discover the commission of crime.
4. Responds to calls received during shift; investigates suspicious conditions and complaints.
5. Intervenes in interpersonal crisis, conflict and domestic violence situations to protect life, property and personal rights.

6. Investigates and reports factual information regarding all incidents of crime personally discovered or reported by a citizen; conducts covert activities or surveillance assignments as assigned.
7. Performs and assists in specialized task such as investigation of arson, sex crimes, forgery, sexual/child abuse, vice or narcotics, fingerprint identification and intelligence collection.
8. Prepare statements of suspects, witness and victims.
9. Arrests, books and /or processes criminal law violators.
10. Issues citations.
11. Serves summons and subpoenas.
12. Transports prisoners.
13. Provides traffic control services in connection with school, inoperative electronic traffic control devices, accidents, parades, special events and other causes of congestion.
14. Cooperates in the prosecution of criminal offenders by court testimony, grand jury testimony and at coroner's inquest.
15. Maintains public order in crowds, parades, funerals or other public gatherings.
16. May render first aid; may assist ambulance and fire services in emergency situations.
17. Checks public buildings, businesses and residential areas to enhance security against trespass, damage, and unsafe conditions; observes buildings for signs of illegal entry.
18. Administers Breathalyzer test.
19. Accepts citizen complaints and attends to their disposition or forwards to a higher authority.
20. Investigates accidents and prepares reports.
21. Participates in continuing education classes.
22. Renders emergency assistance to citizens and the public as needed.
23. Provides appropriate information to citizens regarding crime prevention.
24. May perform special related duties in special details or administrative services.
25. Prepares written reports on shift activities, maintains filing system of reports and organization of all police departments reports.
26. Establishes rapport with citizens of the community.
27. Prepares work schedules for police personnel.

**Non-essential:** In addition to the essential functions, may be assigned specialized function such as Community Services, Neighborhood Watch Program, Investigations, etc.

#### MINIMUM QUALIFICATIONS

**Training and Experience:** Graduation from high school or equivalent; minimum prior law enforcement experience of four years; Kentucky State certification.

**Certification/Licensing Requirements:** Must have successfully completed required law enforcement training; must successfully complete required annual training. Must possess and maintain a valid driver's license.

#### **Special Knowledge, Skills and Abilities:**

##### **Knowledge:**

1. Knowledge of current development in law enforcement and public safety profession.
2. Knowledge of federal, state, and local laws, administrative regulations and ordinance and their application in work assignments.
3. Knowledge of modern police principles, practices and methods.
4. Knowledge of the street layout and population pattern of the city.
5. Knowledge of first-aid.
6. Knowledge of preventive maintenance requirements for vehicles and equipment.

##### **Skills:**

1. Skill in the use of firearms.
2. Excellent communication skills.
3. Supervisory skills.

##### **Abilities:**

1. Ability to supervise others while assisting with required duties.
2. Ability to remember names, faces, and details of incidents.
3. Ability to analyze situations and to adopt a quick, effective and reasonable course of action with regard to surrounding hazards and circumstances.
4. Ability to exercise good judgement, to make decisions in accordance with applicable laws and policies, to accept and share responsibility, and to be responsive in the performance of all police work, and to use resourcefulness and tact in meeting new problems.
5. Ability to understand and follow oral and written communications.
6. Ability to prepare clear and comprehensive reports.
7. Ability to use and care for firearms and other weapons; learn safe and proper use of firearms.
8. Ability to drive and operate automobile safely and efficiently during all weather conditions.



9. Ability to establish and maintain effective working relationships with city officers and employees, other police departments/agencies, and the general public.
10. Physical strength and agility; excellent physical condition.

**ADDITIONAL INFORMATION**

**Instructions:** Somewhat general; many aspects of work are covered specifically but must use some own judgment.

**Processes:** Work varies slightly and seldom required to take different, new or unusual approaches in completing job duties.

**Review of Work:** Most completed work reviewed by supervisor through either written reports or oral presentation.

**Analytical Requirements:** Decisions are based on wide knowledge of many factors where the applications of advance or technical concepts are required.

**Tool, Equipment and Vehicles Used:** Police cruiser, firearms, radar gun, baton, asp, handcuffs, OC Spray, Taser, 2-way radio, camera, MDT, breathalyzer, and any normal office equipment.

**Physical Demands:** Work is generally performed outdoors regardless of weather conditions; intermittent sitting, standing, walking, climbing, bending, carrying, stretching and/or stooping required; must be able to lift objects weighing in excess of twenty-five pounds; must be able to physically restrain individuals when required; must operate police cruiser in emergency situations; exposed to noise, fumes, and all weather conditions.

**Contacts:** Frequent public and internal contacts requiring tact and diplomacy are requirements of the job.

**Confidential Information:** Regular use of confidential information.

**Mental Effort:** Heavy.

**Interruptions:** Constant.

**Availability:** Must be able to work irregular shifts; must be able to respond to all calls in emergency situations at all hours.

1. Must meet all Department of Justice requirements for a Police Officer.
2. Must wear a safety vest at all times while on duty.
3. Must successfully pass a detailed background investigation.

4. Must meet the job-related physical and psychological requirements in effect at the time of the appointment, and must pass any job-related mental, Psychological and/or physical qualifying examinations that may be prescribed.
5. See KRS Chapter 95 for additional requirements.

**Overtime Provision:** Exempt.



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**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: OKOLONA FIRE PROTECTION DISTRICT

Position Title: Emergency Medical Services Chief; Paramedic

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: OKOLONA FIRE PROTECTION DISTRICT

Position Title: Emergency Medical Services Chief; Paramedic

Please select the appropriate classification and answer all that are applicable.

Police Officer

Firefighter Does this position require active fire suppression?  Yes  No

Paramedic

Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No

Other Specify: \_\_\_\_\_

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

Does this position require frequent exposure to a high degree of danger or peril?  Yes  No

Does this position require a high degree of physical conditioning?  Yes  No

Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: MARLEN HOWARD

Date: 4-9-2019

Agency Head Title: Chief

7.6

Employer: OKOLONA FIRE PROTECTION DISTRICT Position Title: Emergency Medical Services Chief; Paramedic

**Section 3: For All Positions**

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided:
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Responds to emergency calls and provides medical treatment

Percentage of Time Spent: 30%

Description of Duties:

Responds to emergency calls, assesses situation, obtains advanced physical exam, provides advanced emergency care and transports patients to hospital. Accesses patients in dangerous environments to provide extrication and treatment. Treatment could include intravenous access to deliver medications and interpretation of EKG's.

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Position Duty: Administrative Duties

Percentage of Time Spent: 70%

Description of Duties:

Administrative duties include but not limited to quality assurance for clinical completeness, preparation and monitoring of budget, monitors payroll, oversees inventory, oversees record request, reviews policy and procedures, serves as incident commander on incidents or in incident command system. Provides training and educational in service. Documents incident findings and treatments in electronic patient care report.

Position Duty: \_\_\_\_\_

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

\_\_\_\_\_

Agency Head Signature: *Marlin Howard* MARLIN HOWARD

Date: 4-9-2019

Agency Head Title: Chief

**OKOLONA FIRE PROTECTION DISTRICT  
8501 PRESTON HIGHWAY  
LOUISVILLE KENTUCKY, 40219**

**JOB DESCRIPTION  
EMERGENCY MEDICAL SERVICES CHIEF; PARAMEDIC**

**CHARACTERISTICS OF THE WORK**

- Responds to an emergency call, assesses the situation, obtains a basic medical history and physical examination of the patient and provides emergency care at the scene and during transit to the hospital. Utilizes necessary medical equipment to treat the patient and ascertains the extent of their injuries or illness. Communicates with the medical care facility receiving the patient about the patient's condition, status and arrival time.
- Completes and maintains certification in the Kentucky Board of EMS approved EVOC/Defensive driving course that includes at least four hours of driver training and education every two years [202 KAR 7:560 - or any subsequent requirements in most recent relevant KAR].
- Maintains knowledge and familiarity with each vehicle in fleet in order to operate smoothly and safely.
- Assures ambulance is clean, stocked and response ready at the beginning and end of every shift, as well as prior to each and every request for service.
- Reports errors, "close calls" (potential errors) to the supervisor or through the designated reporting mechanism.
- Participates in effective teamwork regardless of a team member's position of authority.
- Elicits patients' and families' feedback about safety.
- Employee must be able to multi-task providing patient care and directing on scene emergency responses. Must also be willing to work in less than desirable work environments while providing patient care.
- Position frequently requires working in an environment containing blood, body tissues, or fluids, seasonal conditions in outside weather, hazardous materials, loud or unpleasant noises, high humidity or wetness and electrical hazards.
- Provides advanced life support care to patients who are ill and/or injured. Transports and transfers patients and assesses the extent of an illness or injury to establish and prioritize medical procedures to follow. Applies artificial respiration or administers oxygen in cases of suffocation and asphyxiation, dispenses antiseptic solution to prevent infection, starts and administers intravenous fluids, and performs other emergency medical procedures during the ambulance ride.
- Primary work environment consists of administrative and office type functions. However, the position also requires the ability to work in austere environments of providing patient care when the need arises. Certain amount of stress may be involved.

**EXAMPLES OF THE WORK**

- Respond to incidents for the purposes or engaging in emergency medical activities
- Attends training, drills, and classes to learn and retain skills appropriate for assigned tasks
- Responds to incidents to promote life safety, incident stabilization and property/environmental conservations
- Employee must be able to multi-task providing patient care and directing on scene emergency responses. Must also be willing to work in less than desirable work environments while providing patient care.
- Utilize the Determination of Death Protocol as set forth in 202 KAR 7:401 and KRS 311A.185 (or any subsequent requirements in most recent relevant KAR or KRS).

- Pursuant to KRS 311A.195, ability to make an assessment if a patient is exhibiting symptoms consistent with anaphylactic reaction and administer epinephrine consistent with medical protocol (or any subsequent requirements in most recent relevant KAR or KRS).

#### KNOWLEDGE, ABILITIES AND SKILLS NECESSARY TO THE WORK

- Must be able to quickly respond to ambulance, must be able to access patients in difficult terrain, must be able to climb stairs, must be able to work in close and dangerous environments such as damaged vehicles and must be able with partner to carry equipment and patients.
- Must be able to perform strenuous physical requirements such as CPR, lifting and moving of equipment and patients in a variety of environmental conditions. Must be able to swim at the basic survival level.
- Must be able to perform required medical skills and techniques, such as bandaging, splinting, establishing an IV, performing endotracheal intubation and other advanced airway techniques, manual defibrillation and pleural decompression (this is not intended to be a list of all required medical skills and techniques).
- Must have correctable vision acceptable for day and night operation of emergency vehicles, must have color acuity adequate for determination of skin and blood color. Must be able to read medication dosages on drug labels and syringes.
- Must be able to hear and understand information provided by patients, family or bystanders; must be able to hear breath sounds and accurately determine auscultated blood pressures; must be able to differentiate separate conversations in active, distracting environments; must be able to hear and understand radio traffic when responding with lights and sirens.
- Must be able to speak and enunciate clearly and at a level audible to others in loud conditions, must be able to speak clearly in stressful situations, must be able to verbally communicate with patients, families and other emergency personnel.
- Position constantly requires the ability to concentrate on fine detail with some interruption.
- This position constantly requires the ability to attend to a task or function for 20-45 minutes at a time and frequently requires the ability to attend to a task or function for more than 60 minutes at a time.
- Position constantly requires the ability to understand and relate to theories behind several related concepts.
- Position constantly requires the ability to remember multiple tasks/assignments given to self or others during course of a shift.
- Position constantly requires the ability to communicate verbally using standard high school level vocabulary. It also requires communicating by written word in a simple and understandable manner.
- Ensures through competency and training the successful performance of the following duties:
  1. Patient Assessment
  2. Intravenous therapy
  3. Cardiac management
  4. Cardiac monitor and defibrillator usage
  5. Other medical equipment as mandated by protocol and medical director
  6. Trauma management
  7. Medical emergency management
  8. Patient care reports as well as other necessary run reporting requirements
  9. Scene safety
  10. Additional resource request
  11. Participates as directed within training limits and if applicable in special operations scenes and training.

- Demonstrate leadership ability, good communication skills; able to utilize problem-solving techniques; decisive; demonstrate skill in recognizing and appraising skills of others; able to delegate and supervise. Extensive knowledge of emergency medical services principles, techniques, laws and regulations, and human resource administrative principles and practices.
- Reviews and evaluates current and future EMS issues and trends to ensure that the department's medical services reflect the most current technology and service delivery alternatives to provide safe and efficient patient care.
- Prepares and monitors departmental EMS annual budget with approval of the Okolona Fire Protection District Board of Trustees.
- Develops and maintains a departmental EMS strategic plan with approval of the Okolona Fire Protection District Board of Trustees.
- Establishes EMS goals and objectives, EMS policies and performance standards for department with approval of the Okolona Fire Protection District Board of Trustees.
- Plans, organizes, directs-and reviews all EMS functions and activities
- Conducts investigations regarding EMS personnel complaints or in response to complaints about emergency medical services provided or safety procedures followed by department personnel. Pursuant to KRS 75.130, institutes disciplinary action when appropriate. Further, KRS 75.130 mandates that no member or employee of a fire protection district shall be reprimanded, dismissed, suspended or reduced in grade or pay for any reason except inefficiency, misconduct, insubordination or violation of law or of the rules adopted by the board of trustees of the fire protection district and only after charges are preferred and a hearing conducted.
- Serves as incident commander on large scale incidents or other incidents that require supervisory response and management presence.
- Oversees inventory and purchase of medical supplies.
- Oversees EMS Open Records request process, ensures compliance with the Kentucky Open Records Act and works with the OFPD Attorney to ensure lawful responses.
- Reviews patient care documents for documentation and clinical completeness or errors; to better provide for safe and efficient patient care.
- Works directly with outside EMS billing company to ensure accuracy and compliance.

#### MINIMUM REQUIREMENTS

- High School Diploma or GED [202 KAR 7:401 - or any subsequent requirements in most recent KAR].
- Understand, read, speak and write the English language with a comprehension and performance level equal to at least the ninth grade of education, otherwise known as Level 4 [202 KAR 7:401 - or any subsequent requirements in most recent relevant KAR].
- Current unrestricted Emergency Medical Technician-Paramedic by the Kentucky Board of Emergency Medical Service [202 KAR 7:401 - or any subsequent requirements in most recent relevant KAR].
- Valid Advanced Cardiac Life Support Certification (ACLS) through the American Heart Association.
- Valid Basic Life Support Certification (BLS) through the American Heart Association.
- Hold a valid driver's license in any state or territory of the United States [202 KAR 7:560 - or any subsequent requirements in most recent relevant KAR].
- Be at least eighteen (18) years of age [202 KAR 7:560 & 202 KAR 7:401- or any subsequent requirements in most recent relevant KAR].
- Adhere to the protocols established by KRS Chapter 311A and 202 KAR Chapter 7 [202 KAR 7:701 - or any subsequent requirements in most recent relevant KAR and KRS].

- Ability to perform any of the skills and procedures consistent with the current National Highway Traffic Safety Administration National EMS Scope of Practice Model [202 KAR 7:701 - or any subsequent requirements in most recent relevant KAR].
- Pursuant to KRS 311A.110 and 311A.115, completion of an approved educational course on the transmission, control, treatment and prevention of the human immunodeficiency virus and acquired immunodeficiency syndrome with an emphasis on appropriate behavior and attitude change (or any subsequent requirements in most recent relevant KRS).
- Pursuant to KRS 311A.175, a paramedic is presumed to know the standards of practice for his or her level of certification or licensure (or any subsequent requirements in most recent relevant KRS).
- Minimum 5 years recent experience managing an emergency medical services program.

7.6

#### SPECIAL REQUIREMENTS

- Other Certifications and Specialty Training as required by the Kentucky Board of EMS.
- Shall comply with the Okolona Fire Protection District Physical Fitness Policy.
- Shall comply with all Okolona Fire Protection District policies required by 202 KAR 7:555 (or any subsequent requirements in most recent relevant KAR) and all other Okolona Fire Protection District policies relating to EMS.
- Pursuant to KRS 311A.127 (or any subsequent requirements in most recent relevant KRS), valid continuing education that includes completion of one and one-half hours covering the recognition and prevention of pediatric abusive head trauma at least one time every five years.
- Valid Pediatric Advanced Life Support Certifications (PALS) through the American Heart Association. This may be acquired within 180 days of employment.
- Shall work under direction of the Okolona Fire Protection District Fire Chief and shall be subject to all orders and commands of the Okolona Fire Protection District Board of Trustees and Fire Chief.
- Shall follow the Okolona Fire Protection District Chain of Command.

#### DESIRABLE QUALIFICATIONS

- Kentucky Educator Level 2 or 3.
- Excellent communication skills (verbal and written).
- American Heart Association (AHA) BLS Instructor.
- American Heart Association (AHA) ACLS Instructor.
- American Heart Association (AHA) PALS Instructor.
- American Heart Association (AHA) PEARS Instructor.





**Kentucky Retirement Systems**

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**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: OKOLONA FIRE PROTECTION DISTRICT Position Title: PARAMEDIC

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: OKOLONA FIRE PROTECTION DISTRICT Position Title: PARAMEDIC

Please select the appropriate classification and answer all that are applicable.

Police Officer

Firefighter Does this position require active fire suppression?  Yes  No

Paramedic

Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No

Other Specify: \_\_\_\_\_

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

Does this position require frequent exposure to a high degree of danger or peril?  Yes  No

Does this position require a high degree of physical conditioning?  Yes  No

Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: MARLEN HOWARD

Date: 4-9-2019

Agency Head Title: Chief

7.6

Employer: OKOLONA FIRE PROTECTION DISTRICT

Position Title: PARAMEDIC

**Section 3: For All Positions**

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Responds to emergency calls and provides medical treatment

Percentage of Time Spent: 90%

Description of Duties:

Responds to emergency calls, assesses situation, obtains advanced physical exam, provides advanced emergency care and transports patients to hospital. Accesses patients in dangerous environments to provide extrication and treatment. Treatment could include intravenous access to deliver medications and interpretation of EKG's.

Position Duty: Documentation

Percentage of Time Spent: 10%

Description of Duties:

Documents incident findings and treatments in electronic patient care report to meet and exceed State and Federal regulations.

Position Duty: \_\_\_\_\_

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

\_\_\_\_\_

Agency Head Signature: *Marlin Howard* MARLIN HOWARD

Date: 4-9-2019

Agency Head Title: Chief

7.6

**OKOLONA FIRE PROTECTION DISTRICT  
8501 PRESTON HIGHWAY  
LOUISVILLE KENTUCKY, 40219**

**JOB DESCRIPTION  
PARAMEDIC**

7.6

CHARACTERISTICS OF THE WORK

- Responds to an emergency call, assesses the situation, obtains a basic medical history and physical examination of the patient and provides emergency care at the scene and during transit to the hospital. Utilizes necessary medical equipment to treat the patient and ascertains the extent of their injuries or illness. Communicates with the medical care facility receiving the patient about the patient's condition, status and arrival time.
- Completes and maintains certification in the Kentucky Board of EMS approved EVOC/Defensive driving course that includes at least four hours of driver training and education every two years [202 KAR 7:560 - or any subsequent requirements in most recent relevant KAR].
- Maintains knowledge and familiarity with each vehicle in fleet in order to operate smoothly and safely.
- Assures ambulance is clean, stocked and response ready at the beginning and end of every shift, as well as prior to each and every request for service.
- Reports errors, "close calls" (potential errors) to the supervisor or through the designated reporting mechanism.
- Participates in effective teamwork regardless of a team member's position of authority.
- Elicits patients' and families' feedback about safety.
- Employee must be able to multi-task providing patient care and directing on scene emergency responses. Must also be willing to work in less than desirable work environments while providing patient care.
- Position frequently requires working in an environment containing blood, body tissues, or fluids, seasonal conditions in outside weather, hazardous materials, loud or unpleasant noises, high humidity or wetness and electrical hazards.
- Provides advanced life support care to patients who are ill and/or injured. Transports and transfers patients and assesses the extent of an illness or injury to establish and prioritize medical procedures to follow. Applies artificial respiration or administers oxygen in cases of suffocation and asphyxiation, dispenses antiseptic solution to prevent infection, starts and administers intravenous fluids and performs other emergency medical procedures during the ambulance ride.

EXAMPLES OF THE WORK

- Respond to incidents for the purposes or engaging in emergency medical activities.
- Attends training, drills, and classes to learn and retain skills appropriate for assigned tasks
- Responds to incidents to promote life safety, incident stabilization and property/environmental conservations.
- Employee must be able to multi-task providing patient care and directing on scene emergency responses. Must also be willing to work in less than desirable work environments while providing patient care.
- Utilize the Determination of Death Protocol as set forth in 202 KAR 7:401 and KRS 311A.185 (or any subsequent requirements in most recent relevant KAR or KRS).
- Pursuant to KRS 311A.195, ability to make an assessment if a patient is exhibiting symptoms consistent with anaphylactic reaction and administer epinephrine consistent with medical protocol (or any subsequent requirements in most recent relevant KAR or KRS).

KNOWLEDGE, ABILITIES AND SKILLS NECESSARY TO THE WORK

- Must be able to quickly respond to ambulance, must be able to access patients in difficult terrain, must be able to climb stairs, must be able to work in close and dangerous environments such as damaged vehicles, must be able with partner to carry equipment and patients.
- Must be able to perform strenuous physical requirements such as CPR, lifting and moving of equipment and patients in a variety of environmental conditions. Must be able to swim at the basic survival level.
- Must be able to perform required medical skills and techniques, such as bandaging, splinting, establishing an IV, performing endotracheal intubation and other advanced airway techniques, manual defibrillation and pleural decompression (this is not intended to be a list of all required medical skills and techniques).
- Must have correctable vision acceptable for day and night operation of emergency vehicles, must have color acuity adequate for determination of skin and blood color. Must be able to read medication dosages on drug labels and syringes.
- Must be able to hear and understand information provided by patients, family or bystanders; must be able to hear breath sounds and accurately determine auscultated blood pressures; must be able to differentiate separate conversations in active, distracting environments; must be able to hear and understand radio traffic when responding with lights and sirens.
- Must be able to speak and enunciate clearly and at a level audible to others in loud conditions, must be able to speak clearly in stressful situations, must be able to verbally communicate with patients, families and other emergency personnel.
- Position constantly requires the ability to concentrate on fine detail with some interruption.
- This position constantly requires the ability to attend to a task or function for 20-45 minutes at a time and frequently requires the ability to attend to a task or function for more than 60 minutes at a time.
- Position constantly requires the ability to understand and relate to theories behind several related concepts.
- Position constantly requires the ability to remember multiple tasks/assignments given to self or others during course of a shift.
- Position constantly requires the ability to communicate verbally using standard high school level vocabulary. It also requires communicating by written word in a simple and understandable manner.
- Ensures through competency and training the successful performance of the following duties:
  1. Patient Assessment
  2. Intravenous therapy
  3. Cardiac management
  4. Cardiac monitor and defibrillator usage
  5. Other medical equipment as mandated by protocol and medical director
  6. Trauma management
  7. Medical emergency management
  8. Patient care reports as well as other necessary run reporting requirements
  9. Scene safety
  10. Additional resource request
  11. Participates as directed within training limits and if applicable in special operations scenes and training

MINIMUM REQUIREMENTS

- High School Diploma or GED [202 KAR 7:401 - or any subsequent requirements in most recent KAR].
- Understand, read, speak and write the English language with a comprehension and performance level equal to at least the ninth grade of education, otherwise known as Level 4 [202 KAR 7:401 - or any subsequent requirements in most recent relevant KAR].
- Current unrestricted Emergency Medical Technician-Paramedic by the Kentucky Board of Emergency Medical Service [202 KAR 7:401 - or any subsequent requirements in most recent relevant KAR].
- Valid Advanced Cardiac Life Support Certification (ACLS) through the American Heart Association.
- Valid Basic Life Support Certification (BLS) through the American Heart Association.
- Hold a valid driver's license in any state or territory of the United States [202 KAR 7:560 - or any subsequent requirements in most recent relevant KAR].
- Be at least eighteen (18) years of age [202 KAR 7:560 & 202 KAR 7:401 - or any subsequent requirements in most recent relevant KAR].
- Adhere to the protocols established by KRS Chapter 311A and 202 KAR Chapter 7 [202 KAR 7:701 - or any subsequent requirements in most recent relevant KAR and KRS].
- Pursuant to KRS 311A.110 and 311A.115, completion of an approved educational course on the transmission, control, treatment and prevention of the human immunodeficiency virus and acquired immunodeficiency syndrome with an emphasis on appropriate behavior and attitude change (or any subsequent requirements in most recent relevant KRS).
- Ability to perform any of the skills and procedures consistent with the current National Highway Traffic Safety Administration National EMS Scope of Practice Model [202 KAR 7:701 - or any subsequent requirements in most recent relevant KAR].
- Pursuant to KRS 311A.175, a paramedic is presumed to know the standards of practice for his or her level of certification or licensure (or any subsequent requirements in most recent relevant KRS).

SPECIAL REQUIREMENTS

- Other Certifications and Specialty Training as required by the Kentucky Board of EMS.
- Shall comply with the Okolona Fire Protection District Physical Fitness Policy.
- Shall comply with all Okolona Fire Protection District policies required by 202 KAR 7:555 (or any subsequent requirements in most recent relevant KAR) and all other Okolona Fire Protection District policies relating to EMS.
- Shall follow the Okolona Fire Protection District Chain of Command.
- Valid Pediatric Advanced Life Support Certifications (PALS) through the American Heart Association. This may be acquired within 180 days of employment.
- Pursuant to KRS 311A.127, valid continuing education that includes completion of one and one-half hours covering the recognition and prevention of pediatric abusive head trauma at least one time every five years (or any subsequent requirements in most recent relevant KRS).



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**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

- To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: OKOLONA FIRE PROTECTION DISTRICT Position Title: Emergency Medical Technician (EMT)

- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No
- Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: OKOLONA FIRE PROTECTION DISTRICT Position Title: Emergency Medical Technician (EMT)

Please select the appropriate classification and answer all that are applicable.

- Police Officer
- Firefighter Does this position require active fire suppression?  Yes  No
- Paramedic
- Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No
- Other Specify: \_\_\_\_\_
- Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No
- If no, is this position required to carry a firearm?  Yes  No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

- Does this position require frequent exposure to a high degree of danger or peril?  Yes  No
- Does this position require a high degree of physical conditioning?  Yes  No
- Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: 10%

Description of Duties:

Documents incident findings and treatments in electronic patient care report.

Agency Head Signature: *Marlin Howard* **MARLIN HOWARD**

Date: 4-9-2019

Agency Head Title: Chief

7.6

Employer: OKOLONA FIRE PROTECTION DISTRICT

Position Title: Emergency Medical Technician (EMT)

**Section 3: For All Positions**

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Responds to emergency calls and provides medical treatment

Percentage of Time Spent: 90%

Description of Duties:

Responds to emergency calls, assesses situation, obtains physical exam, provides emergency care and transports patients to hospital. Accesses patients in dangerous environments to provide extrication and treatment.

Position Duty: \_\_\_\_\_

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

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Position Duty: \_\_\_\_\_

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

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\_\_\_\_\_

Agency Head Signature: *Marlin Howard* MARLIN HOWARD

Date: 4-9-2019

Agency Head Title: Chief

7.6

**OKOLONA FIRE PROTECTION DISTRICT  
8501 PRESTON HIGHWAY  
LOUISVILLE KENTUCKY, 40219**

**JOB DESCRIPTION  
EMERGENCY MEDICAL TECHNICIAN (EMT)**

7.6

CHARACTERISTICS OF THE WORK

- Responds to an emergency call, assesses the situation, obtains a basic medical history and physical examination of the patient and provides emergency care at the scene and during transit to the hospital. Utilizes necessary medical equipment to treat the patient and ascertains the extent of their injuries or illness. Communicates with the medical care facility receiving the patient about the patient's condition, status and arrival time.
- Completes and maintains certification in the Kentucky Board of EMS approved EVOC/Defensive driving course that includes at least four hours of driver training and education every two years [202 KAR 7:560 - or any subsequent requirements in most recent relevant KAR].
- Maintains knowledge and familiarity with each vehicle in fleet in order to operate smoothly and safely.
- Assures ambulance is clean, stocked and response ready at the beginning and end of every shift, as well as prior to each and every request for service.
- Reports errors, "close calls" (potential errors) to the supervisor or through the designated reporting mechanism.
- Participates in effective teamwork regardless of a team member's position of authority.
- Elicits patients' and families' feedback about safety.
- Employee must be able to multi-task providing patient care and directing on scene emergency responses. Must also be willing to work in less than desirable work environments while providing patient care.
- Position frequently requires-working in an environment containing blood, body tissues, or fluids, seasonal conditions in outside weather, hazardous materials, loud or unpleasant noises, high humidity or wetness and electrical hazards.

EXAMPLES OF THE WORK

- Respond to incidents for the purposes or engaging in emergency medical activities.
- Attends training, drills, and classes to learn and retain skills appropriate for assigned tasks.
- Responds to incidents to promote life safety, incident stabilization and property/environmental conservations.
- Employee must be able to multi-task providing patient care and directing on scene emergency responses. Must also be willing to work in less than desirable work environments while providing patient care.

KNOWLEDGE, ABILITIES AND SKILLS NECESSARY TO THE WORK

- Must be able to quickly respond to ambulance, must be able to access patients in difficult terrain, must be able to climb stairs, must be able to work in close and dangerous environments such as damaged vehicles must be able with partner to carry equipment and patients.
- Must be able to perform strenuous physical requirements such as CPR, lifting and moving of equipment and patients in a variety of environmental conditions. Must be able to swim at the basic survival level.



- Must be able to perform required medical skills and techniques, such as bandaging, splinting, establishing an IV, performing endotracheal intubation and other advanced airway techniques, manual defibrillation and pleural decompression (this is not intended to be a list of all required medical skills and techniques).
- Must have correctable vision acceptable for day and night operation of emergency vehicles, must have color acuity adequate for determination of skin and blood color. Must be able to read medication dosages on drug labels and syringes.
- Must be able to hear and understand information provided by patients, family or bystanders; must be able to hear breath sounds and accurately determine auscultated blood pressures; must be able to differentiate separate conversations in active, distracting environments; must be able to hear and understand radio traffic when responding with lights and sirens.
- Must be able to speak and enunciate clearly and at a level audible to others in loud conditions, must be able to speak clearly in stressful situations, must be able to verbally communicate with patients, families and other emergency personnel.
- Position constantly requires the ability to concentrate on fine detail with some interruption.
- This position constantly requires the ability to attend to a task or function for 20-45 minutes at a time and frequently requires the ability to attend to a task or function for more than 60 minutes at a time.
- Position constantly requires the ability to understand and relate to theories behind several related concepts.
- Position constantly requires the ability to remember multiple tasks/assignments given to self or others during course of a shift.
- Position constantly requires the ability to communicate verbally using standard high school level vocabulary. It also requires communicating by written word in a simple and understandable manner.

#### MINIMUM REQUIREMENTS

- High School Diploma or GED [202 KAR 7:301 - or any subsequent requirements in most recent KAR].
- Current unrestricted Emergency Medical Technician-Basic by the Kentucky Board of Emergency Medical Service.
- Hold a valid driver's license in any state or territory of the United States [202 KAR 7:560 - or any subsequent requirements in most recent KAR].
- Understand, read, speak and write the English language with a comprehension and performance level equal to at least the ninth grade of education, otherwise known as Level 4 [202 KAR 7:301 - or any subsequent requirements in most recent KAR].
- Be at least eighteen (18) years of age [202 KAR 7:560 & 202 KAR 7:301- or any subsequent requirements in most recent KAR].
- Adhere to the protocols established by KRS Chapter 311A and 202 KAR Chapter 7 [202 KAR 7:701 - or any subsequent requirements in most recent KAR and KRS].
- Pursuant to KRS 311A.110, completion of an approved educational course on the transmission, control, treatment and prevention of the human immunodeficiency virus and acquired immunodeficiency syndrome with an emphasis on appropriate behavior and attitude change (or any subsequent requirements in most recent relevant KRS).
- Ability to perform any of the skills and procedures consistent with the current National Highway Traffic Safety Administration National EMS Scope of Practice Model [202 KAR 7:701 - or any subsequent requirements in most recent KAR] as well as the ability to perform the procedures listed in 202 KAR 7:701 Section 2- or any subsequent requirements in most recent KAR.
- Pursuant to KRS 311A.175, an emergency medical technician is presumed to know the standards of practice for his or her level of certification (or any subsequent requirements in most recent relevant KRS).

SPECIAL REQUIREMENTS

- Valid Basic Life Support Certification (BLS) through the American Heart Association.
- Other Certifications and Specialty Training as required by the Kentucky Board of EMS.
- Shall comply with the Okolona Fire Protection District Physical Fitness Policy.
- Shall comply with all Okolona Fire Protection District policies required by 202 KAR 7:555 (or any subsequent requirements in most recent relevant KAR) and all other Okolona Fire Protection District policies relating to EMS.
- Shall follow the Okolona Fire Protection District Chain of Command.



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**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: PLEASURE RIDGE PARK FIRE

Position Title: PARAMEDIC

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: PLEASURE RIDGE PARK FIRE

Position Title: PARAMEDIC

Please select the appropriate classification and answer all that are applicable.

Police Officer

Firefighter Does this position require active fire suppression?  Yes  No

Paramedic

Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No

Other Specify: \_\_\_\_\_

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

Does this position require frequent exposure to a high degree of danger or peril?  Yes  No

Does this position require a high degree of physical conditioning?  Yes  No

Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: [Signature]

Date: 01/22/2019

Agency Head Title: FIRE CHIEF

7.6

Employer: PLEASURE RIDGE PARK FIRE

Position Title: PARAMEDIC

Section 3: For All Positions

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: FIELD DUTIES / EMERGENCY RESPONSE

Percentage of Time Spent: 40%

Description of Duties:

RESPONDS TO ALL RESCUE + EMERGENCY MEDICAL SERVICE INCIDENTS WHILE ON DUTY AND COMPLETES DUTIES AS REQUESTED BY THE OFFICER IN CHARGE, TO THE BEST OF THEIR ABILITIES.

Position Duty: TRAINING + EDUCATION

Percentage of Time Spent: 20%

Description of Duties:

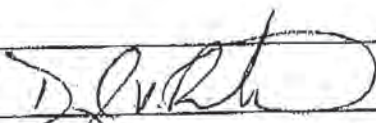
ATTENDS + PARTICIPATES IN ALL ASSIGNED TRAINING SESSIONS AND SERVES AS AN INSTRUCTOR AS NEEDED.

Position Duty: DAILY WORK ASSIGNMENTS

Percentage of Time Spent: 40%

Description of Duties:

PARTICIPATES IN DAILY WORK ASSIGNMENTS AS ASSIGNED BY THEIR SUPERVISOR INCLUDING HOUSE-KEEPING, EQUIPMENT MAINTENANCE, FACILITY MAINTENANCE, + PUBLIC EDUCATION.

Agency Head Signature: 

Date: 01/22/2019

Agency Head Title: FIRE CHIEF

7.6

## PLEASURE RIDGE PARK FIRE DISTRICT POSITION DESCRIPTION

### Paramedic

Division: Operations  
 Supervised by: Captain/Operations  
 FLSA Status: Non-Exempt / Career  
 Effective: 01/14/2019  
 Revised:

#### GENERAL PURPOSE

Responds to an emergency call, assesses the situation, obtains a basic medical history and physical examination of the patient, and provides pre-hospital advanced life support care at the scene and during transit to the hospital. Communicates with the medical care facility receiving the patient about the patient's condition, status, and arrival time.

#### SUPERVISION RECEIVED

Works under the direct supervision of a Fire Captain and a Fire District Chief

#### SUPERVISION EXERCISED

May supervise EMT's during ambulance operations

#### ESSENTIAL DUTIES AND RESPONSIBILITIES

A Paramedic is responsible for the pre-hospital treatment and transport of the sick or injured and;

- Must have the appropriate skills and knowledge for on the scene and in the ambulance to best protect and treat the patient;
- Must make appropriate decisions in all situations as to treatment, transportation, and extrication;
- Performs Advanced Life Support (ALS) procedures per the appropriate protocols, under the direction and supervision of the Medical Director, through standing orders, radio, or telephone communications;
- Understands that his/her limitations exceed those of an assisting Emergency Medical Technician of the patient: Can provide a higher level of care than an EMT-B;
- Must not pose a direct threat or significant risk to the health or safety of other emergency personnel or the public;
- Respond as dispatched within the Pleasure Ridge Park Fire District and on mutual aid assignments;
- Write reports accurately and in a timely manner, documenting incident data;
- Receive and relays fire and/or EMS calls and alarms; and
- Operate radio and other communication equipment
- Maintain EMS equipment, apparatus, and facilities

- Perform minor repairs to District equipment
- Perform general maintenance work in the upkeep of fire/EMS facilities and equipment; clean and wash walls and floors; care for grounds around station; make minor repairs; wash, clean, polish, maintain, and test EMS apparatus and equipment.
- Function within the Chain-of-Command to manage, evaluate, direct, and advise operational personnel.
- Maintain required certifications as an Emergency Medical Technician
- Meet District continuing education requirements.
- Maintain positive working relationship with PRPFD members and Board of Trustees
- Perform other duties and special projects assigned by their Supervisor or the Fire Chief

#### **PERIPHERAL DUTIES**

- Interact with, support, and assist PRPFD Volunteer Members as directed within the Chain-of-Command.
- Assist in training new members, as assigned

#### **MINIMUM QUALIFICATIONS**

##### **Education and Experience:**

- High School Diploma or GED
- Kentucky Paramedic License
- Valid Advanced Cardiac Life Support Certification (ACLS) through the American Heart Association
- Valid Pediatric Advanced Life Support Certifications (PALS) through the American Heart Association
- Valid Basic Life Support Certification (BLS) through the American Heart Association
- Continuing education as needed to maintain EMT-Paramedic and CPR certifications, be up to date on knowledge and skills

##### **Necessary Knowledge, Skills and Abilities:**

###### *Working knowledge of:*

- Advanced emergency medical and resuscitation techniques and their application, including:
  - Patient Assessment
  - Trauma Management
  - Cardiac Management (Including use of monitor & defibrillator)

###### *Ability to:*

- Apply advanced emergency medical techniques to specific situations
- Perform effectively as a team leader in patient care situations
- Follow verbal and written instructions

- Handle stressful situations
- Communicate professionally, both verbally and in writing
- Establish effective working relationships with members, other agencies, and the public
- Perform strenuous or peak physical efforts during emergency or training activities for prolonged periods of time under conditions of extreme heights, intense heat, cold, or smoke.
- Meet Special Requirements, as listed

#### **DESIRABLE KNOWLEDGE, SKILLS AND ABILITIES**

- Possess current Kentucky State Firefighter I & II certification.
- Experience working with Volunteer Members in a fire, EMS, or dual service.
- Any additional education in Fire Science, EMS, or supervision
- Kentucky Certified Level I Fire Service Instructor.
- Trench Rescue Technician
- Water Rescue Technician
- Hazardous Materials Technician

#### **SPECIAL REQUIREMENTS**

- Must be 18 years or older at time of hire.
- Must be of good moral character with no criminal or felony arrest record inconsistent with the provisions of this paragraph. Unacceptable will be persons who have been convicted of a felony, or have been convicted of more than two misdemeanors, or who have any criminal action pending against them. The District reserves the right to disqualify an applicant for multiple misdemeanors, arrests, or traffic violations.
- This classification requires the occasional use of a District's service or staff vehicle. In order to drive, individuals must be physically capable of operating the vehicle in a safe manner, including during emergency operation and response, and must possess and maintain throughout the course of employment a valid Kentucky motor vehicle operator's license.
- Must be able to speak, read, and write the English language.
- Must meet insurability requirements of district insurance carrier

#### **SELECTION GUIDELINES**

May include any or all of the following:

Formal application; written test; practical skills examination; physical ability test; oral examination; background/driver's license verification and check; hiring list; offer of employment; post-offer physical examination, including drug screen.

#### **TOOLS AND EQUIPMENT USED**

Emergency medical equipment; radio; pager; personal computer; telephone

**PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by any member to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the member is frequently required to stand; sit; walk; talk or hear; use hands to finger, handle, or operate objects, tools, or controls; and reach with hands and arms. The member is frequently required to climb or balance; stoop, kneel, crouch, or crawl; and taste or smell. The member must frequently lift and/or move up in excess of 100 pounds. Specific vision abilities required by this job include close, distance, color, and peripheral vision, depth perception, and the ability to adjust focus.

**WORK ENVIRONMENT**

The work environment characteristics described here are representative of those a member encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Work is performed primarily in office, vehicle, and outdoor settings; in all weather conditions, including temperature extremes; during day and night shifts. Work is performed in emergency and stressful situations. Individual is exposed to sirens and hazards. The member occasionally works near moving mechanical parts and in high, precarious places and is occasionally exposed to wet and/or humid conditions, fumes or airborne particles, toxic or caustic chemicals, radiation, risk of electrical shock, and vibration. The noise level in the work environment is usually moderate, except during certain EMS activities when noise levels may be loud.

*The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.*

*The job description does not constitute an employment agreement between the employer and member and is subject to change by the employer as the needs of the employer and requirements of the job change.*

*PRPFD maintains a drug-free environment.*

7.6





**Kentucky Retirement Systems**

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**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: PLEASURE RIDGE PARK FIRE

Position Title: FIREFIGHTER / PARAMEDIC

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: PLEASURE RIDGE PARK FIRE

Position Title: FIREFIGHTER / PARAMEDIC

Please select the appropriate classification and answer all that are applicable.

Police Officer

Firefighter Does this position require active fire suppression?  Yes  No

Paramedic

Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No

Other Specify: \_\_\_\_\_

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

Does this position require frequent exposure to a high degree of danger or peril?  Yes  No

Does this position require a high degree of physical conditioning?  Yes  No

Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: [Signature]

Date: 01/22/2019

Agency Head Title: FIRE CHIEF

7.6

Employer: PLEASURE RIDGE PARK FIRE

Position Title: FIREFIGHTER / PARAMEDIC

Section 3: For All Positions

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: FIELD DUTIES / EMERGENCY OPERATIONS

Percentage of Time Spent: 40%

Description of Duties:

RESPONDS TO ALL ALARMS WHEN ON DUTY, AND PERFORMS FIRE, RESCUE, AND/OR EMERGENCY MEDICAL SERVICE DUTIES AS REQUESTED BY THE OFFICER IN CHARGE, TO THE BEST OF THEIR ABILITIES.

Position Duty: TRAINING / EDUCATION

Percentage of Time Spent: 20%

Description of Duties:

ATTENDS & PARTICIPATES IN ALL ASSIGNED TRAINING SESSIONS AND SERVES AS INSTRUCTOR AS NEEDED.

Position Duty: DAILY WORK ASSIGNMENTS

Percentage of Time Spent: 40%

Description of Duties:

PARTICIPATES IN DAILY WORK ASSIGNMENTS AS ASSIGNED BY THEIR SUPERVISOR INCLUDING FIRE PREVENTION, HOUSE KEEPING, EQUIPMENT MAINTENANCE, FACILITY MAINTENANCE, HYDRANT INSPECTIONS, PRE-PLANNING & FIRE SAFETY INSPECTIONS.

Agency Head Signature:

Date:

01/22/2019

Agency Head Title:

FIRE CHIEF

7.6

## PLEASURE RIDGE PARK FIRE DISTRICT POSITION DESCRIPTION

### Firefighter/Paramedic

Division: Operations  
 Supervised by: Captain/Operations  
 FLSA Status: Non-Exempt / Career  
 Effective: 01/14/2019  
 Revised:

#### GENERAL PURPOSE

Protect life and property by performing firefighting, emergency medical, hazardous materials, and other duties, as assigned; Maintains Fire/EMS equipment, apparatus, and facilities; Responds to an emergency call, assesses the situation, obtains a basic medical history and physical examination of the patient, and provides pre-hospital advanced life support care at the scene and during transit to the hospital. Communicates with the medical care facility receiving the patient about the patient's condition, status, and arrival time.

#### SUPERVISION RECEIVED

Work under the direct supervision of a Fire Captain and Fire District Chief

#### SUPERVISION EXERCISED

May supervise EMT's during ambulance operations

#### ESSENTIAL DUTIES AND RESPONSIBILITIES

The most important and indispensable duties required of a Firefighter relate to fire suppression and rescue procedures, as listed below:

- Must know the dangerous building conditions created by fire and be able to act in a fire situation or hostile environment.
- Must be able to use safety procedures in emergency operations in relation to:
  - a. Protective equipment
  - b. Team work
  - c. Portable tools and equipment
  - d. Riding on an apparatus
  - e. Hazardous materials incidents
- Must not pose a direct threat or significant risk to the health or safety of other firefighters or the public.
- A Firefighter must be able to examine a victim to identify symptoms of life-threatening injuries and be able to search for victims in smoke filled buildings or other hostile environments, and remove injured persons from the immediate hazard. A Paramedic must be able to provide Advanced Life Support (ALS) in accordance with Kentucky laws, local protocols, and District policies.
- Must be able to use fire equipment such as nozzles and hose appliances carried on a pumper,

advance dry hose lines, connect a fire hose to a hydrant, couple and uncouple fire hose, work from a ladder with a charged attack line, carry hose into a building, and replace a bust section of hose line, in an emergency situation.

- Must know the various hazardous respiratory environments encountered in firefighting and be able to use self-contained breathing apparatus in an emergency situation.
- Must be able to use manual forcible entry tools, know the advantages and effects of ventilation, and be able to ventilate a fire.
- Must be able to carry, raise, and climb ground and aerial ladders while carrying firefighting tools or equipment while ascending and descending, and while bringing an injured person down a ladder.
- Respond as dispatched within the Pleasure Ridge Park Fire District and on mutual aid assignments
- Perform firefighting and rescue activities including operating firefighting and rescue related equipment, laying hose, and performing fire combat, extrication, containment, extinguishment and overhaul tasks.
- Write reports accurately and in a timely manner, documenting incident data
- Receive and relays fire and/or EMS calls and alarms
- Operate radio and other communication equipment
- Participate in the inspection of buildings, hydrants, and other structures in suppression pre-plan programs
- Maintain fire/EMS equipment, apparatus, and facilities
- Perform minor repairs to District equipment
- Perform general maintenance work in the upkeep of fire/EMS facilities and equipment; clean and wash walls and floors; care for grounds around station; make minor repairs; maintain hose; wash, clean, polish, maintain, and test fire/EMS apparatus and equipment.
- Assist in developing plans for special assignments such as emergency preparedness, training programs, firefighting, hazardous materials, and emergency aid activities
- Present programs to the community/District on safety, medical, and fire prevention/suppression topics
- Function within the chain-of-command to manage, evaluate, direct, and advise operational personnel.
- Participate in fire drills, attends classes in firefighting, emergency medical, hazardous materials, and related subjects.
- Serve as an instructor as needed, assist the Training Division in conducting training sessions, and advise the Training Coordinator of any deficiencies or weaknesses of individuals
- Maintain required certifications in suppression and EMS as a Paramedic
- Meet District continuing education requirements.
- Maintain positive working relationship with PRPFD members and Board of Trustees

- Perform other duties and special projects assigned by their Supervisor or the Fire Chief

#### **PERIPHERAL DUTIES**

- Interact with, support, and assist PRPFD volunteers as directed within the chain-of-command.
- Assist in training new members, as assigned

#### **MINIMUM QUALIFICATIONS**

##### **Education and Experience:**

- High School Diploma or GED
- Six (6) months fire service experience with a department of comparable size to the Pleasure Ridge Park Fire District Fire Department (ISO rating of 2 or 3).
- Completion of a minimum of two hundred fifty (250) hours of fire service training
- CPAT Certified (Must be obtained by date of hire)
- Kentucky Certified Firefighter 400 Hour Level (or must achieve within twelve months).
- Successful completion of Hazardous Materials Operations Level Course
- Kentucky Certified Emergency Medical Technician-Paramedic
- Valid Advanced Cardiac Life Support Certification (ACLS) through the American Heart Association
- Valid Pediatric Advanced Life Support Certifications (PALS) through the American Heart Association
- Valid Basic Life Support Certification (BLS) through the American Heart Association
- Continuing education as needed to maintain EMT-Paramedic and CPR certifications, be up to date on knowledge and skills

##### **Necessary Knowledge, Skills and Abilities:**

###### *Working knowledge of:*

- Fire suppression and prevention principles, procedures, techniques, and equipment
- Emergency medical and resuscitation techniques and their application
- Skill in the operation of the listed tools and equipment
- Advanced emergency medical and resuscitation techniques and their application, including:
  - Patient Assessment
  - Trauma Management
  - Cardiac Management (Including use of monitor & defibrillator)

###### *Ability to:*

- Apply standard firefighting and emergency medical techniques to specific situations.

- To follow verbal and written instructions
- Handle stressful situations
- Communicate effectively, both verbally and in writing
- Establish effective working relationships with members, other agencies, and the public.
- Perform strenuous or peak physical efforts during emergency or training activities for prolonged periods of time under conditions of extreme heights, intense heat, cold, or smoke.
- Meet Special Requirements, as listed
- Apply advanced emergency medical techniques to specific situations
- Perform effectively as a team leader in patient care situations

#### **DESIRABLE KNOWLEDGE, SKILLS AND ABILITIES**

- Possess current Kentucky State Firefighter I & II certification.
- Experience working with volunteers in a fire, EMS, or dual service.
- Any additional education in Fire Science, EMS, or supervision
- Kentucky Certified Level I Fire Service Instructor.
- Trench Rescue Technician
- Water Rescue Technician
- Hazardous Materials Technician
- Prior fire service experience as a Firefighter, Apparatus Operator, etc. with department of comparable size to the Pleasure Ridge Park Fire District Fire Department (ISO rating of 2 or 3)
- Familiarity with Pleasure Ridge Park area, Pleasure Ridge Park Fire District By-Laws, Policies, and Procedures

#### **SPECIAL REQUIREMENTS**

- Must be 18 years or older at time of hire.
- Must be of good moral character with no criminal or felony arrest record inconsistent with the provisions of this paragraph. Unacceptable will be persons who have been convicted of a felony, or have been convicted of more than two misdemeanors, or who have any criminal action pending against them. The District reserves the right to disqualify an applicant for multiple misdemeanors, arrests, or traffic violations.
- This classification requires the occasional use of a District's service or staff vehicle. In order to drive, individuals must be physically capable of operating the vehicle in a safe manner, including during emergency operation and response, and must possess and maintain throughout the course of employment a valid Kentucky motor vehicle operator's license.
- Must be able to speak, read, and write the English language.

- Must meet insurability requirements of district insurance carrier

### **SELECTION GUIDELINES**

May include any or all of the following:

Formal application; written test; practical skills examination; physical ability test; oral examination; background/driver's license verification and check; hiring list; offer of employment; post-offer physical examination, including drug screen.

### **TOOLS AND EQUIPMENT USED**

Fire hoses and other standard firefighting equipment; ladders, emergency medical equipment; radio; pager; personal computer; telephone

### **PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by any member to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the member is frequently required to stand; sit; walk; talk or hear; use hands to finger, handle, or operate objects, tools, or controls; and reach with hands and arms. The member is frequently required to climb or balance; stoop, kneel, crouch, or crawl; and taste or smell. The member must frequently lift and/or move up in excess of 100 pounds. Specific vision abilities required by this job include close, distance, color, and peripheral vision, depth perception, and the ability to adjust focus.

### **WORK ENVIRONMENT**

The work environment characteristics described here are representative of those a member encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Work is performed primarily in office, vehicle, and outdoor settings; in all weather conditions, including temperature extremes; during day and night shifts. Work is often performed in emergency and stressful situations. Individual is exposed to sirens and hazards associated with fighting fires and rendering emergency medical assistance, including infectious substances, smoke noxious odors, fumes, chemicals, liquid chemicals, solvents, and oils. The member occasionally works near moving mechanical parts and in high, precarious places and is occasionally exposed to wet and/or humid conditions, fumes or airborne particles, toxic or caustic chemicals, radiation, risk of electrical shock, and vibration. The noise level in the work environment is usually moderate, except during certain firefighting or EMS activities when noise levels may be loud.

*The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.*

*The job description does not constitute an employment agreement between the employer and member and is subject to change by the employer as the needs of the employer and requirements of the job change.*

*PRPFD maintains a drug-free environment.*



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**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.  
To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.  
To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: CITY OF ERLANGER Position Title: Patrol Corporal

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: CITY OF ERLANGER Position Title: Patrol Corporal

Please select the appropriate classification and answer all that are applicable.

Police Officer

Firefighter Does this position require active fire suppression?  Yes  No

Paramedic

Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No

Other Specify: \_\_\_\_\_

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

Does this position require frequent exposure to a high degree of danger or peril?  Yes  No

Does this position require a high degree of physical conditioning?  Yes  No

Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: *James Lott*

Date: 3/27/19

Agency Head Title: Mayor

7.6



Employer: CITY OF ERLANGER

Position Title:

Patrol Corporal

**Section 3: For All Positions**

- 1. List the exact position title as it appears on your job description.
- 2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
- 3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: First line supervisor responsible for the supervision, training, and direction of Police Officers on shift

Percentage of Time Spent: 25 percent

Description of Duties:

The Patrol Corporal in charge of a particular shift shall be the direct supervisor of all persons, except superior officers on that shift and shall coordinate the activities of officers with the Command Officer in charge of that particular shift. At the time when the Patrol Corporal is not in charge of a shift, they shall act in the manner of a Patrol Officer. The Patrol Corporal shall be responsible for conducting internal investigations of a follow-up nature that are assigned to them by the Command Officer or Sergeant. Patrol Corporal will seek out training appropriate for subordinates.

Position Duty: At the time when the Patrol Corporal is not in charge of a shift, they shall act in the manner of a Patrol Officer.

Percentage of Time Spent: 50 percent

Description of Duties:

The Patrol Corporal is required to have Peace Officer Professional Standards and Certification and to carry a firearm. This position faces a high degree of danger or peril through the use of force needed to make an arrest or by threats made against the authority the badge represents. The Patrol Corporal is exposed to infectious diseases or blood borne pathogens as a result of working in close physical contact with the general public. This position requires a high degree of physical conditioning in order to make an arrest, apprehend suspects, and deal with the physical and mental stress associated with the duties of this position.

Position Duty: Patrol Corporals are required to respond to all serious felonies, death scenes, or any out of the ordinary incident.

Percentage of Time Spent: 25 percent

Description of Duties:

Patrol Corporal is required to respond to all scenes in which a serious felony has been committed such as rape, burglary, robbery, assault with serious injuries, etc. Responding corporals will be in charge of the crime scene until the scene is cleared, or a commanding officer responds to relieve them. Patrol Corporal will be required to respond to calls that require additional equipment not carried by patrol officers. The Patrol Corporal will be required to fully understand the SWAT team matrix and make the appropriate calls including to their commanding officer should a situation require their response.

Agency Head Signature:



Date: 3/27/19

Agency Head Title:

Mayor

7.6

**PATROL CORPORAL**

<b>Department:</b>	<b>Police</b>	<b>Job Status:</b>	<b>Full Time</b>
<b>FLSA Status:</b>	<b>Non Exempt</b>	<b>Reports To:</b>	<b>Sergeant</b>
<b>Salary Band:</b>	<b>G</b>	<b>Amount of Travel Required:</b>	<b>5%</b>
<b>Work Schedule:</b>	<b>24/7 Flexible</b>	<b>Positions Supervised:</b>	<b>Officers</b>

<b>Ordinance #:</b>	
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**POSITION SUMMARY**

The Patrol Corporal meets the definition of Police officer found in KRS 61.315(1). Patrol Corporal is a first line supervisor responsible for the supervision, training, and direction of Police Officers. A Patrol Corporal will assume the duties and responsibilities of a Sergeant, especially those on the street, during the Sergeant's absence. The Patrol Corporal is required to have Peace Officer Professional Standards and Certification and to carry a firearm. This position faces a high degree of danger or peril through the use of force needed to make an arrest or by threats made against the authority the badge represents. The Patrol Corporal is exposed to infectious diseases or blood borne pathogens as a result of working in close physical contact with the general public. This position requires a high degree of physical conditioning in order to make an arrest, apprehend suspects, and deal with the physical and mental stress associated with the duties of this position. Patrol Corporal is not guaranteed to be promoted to the next rank of Sergeant. Patrol Corporals must go through the same promotion process as others wishing to achieve the rank of Sergeant.

**ESSENTIAL FUNCTIONS**

- The Patrol Corporal shall be under the direction of the Sergeant.
- The Patrol Corporal, when the shift Sergeant is absent, shall act as the juvenile officer on their shifts. They shall coordinate their activities so that they carry out the programs as planned by the Command Officer. Each shift will handle its own juveniles and dispose of cases properly.
- The Patrol Corporal in charge of a particular shift shall be the direct supervisor of all persons, except superior officers on that shift and shall coordinate the activities of officers with the Command Officer in charge of that particular shift. At the time when the Patrol Corporal is not in charge of a shift, they shall act in the manner of a Patrol Officer.
- The Patrol Corporal shall be responsible for conducting investigations of a follow-up nature that are assigned to them by the Command Officer or Sergeant.

**PATROL CORPORAL**

<b>Department:</b>	<b>Police</b>	<b>Job Status:</b>	<b>Full Time</b>
<b>FLSA Status:</b>	<b>Non Exempt</b>	<b>Reports To:</b>	<b>Sergeant</b>
<b>Salary Band:</b>	<b>G</b>	<b>Amount of Travel Required:</b>	<b>5%</b>
<b>Work Schedule:</b>	<b>24/7 Flexible</b>	<b>Positions Supervised:</b>	<b>Officers</b>

<b>Ordinance #:</b>	
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**PATROL CORPORAL RESPONSIBILITIES**

The following guidelines shall apply to Patrol Corporals when acting as the shift supervisor:

- The Patrol Corporal shall have control of each shift in regards to work assignments when the shift Sergeant is absent.
- Any officer or other police employee having police business to conduct, while off-duty, shall personally check in with the Sergeant or Patrol Corporal of the shift and advise as to the nature of the police business. The Sergeant or Patrol Corporal shall assign equipment and additional manpower as necessary. This includes investigations that might be conducted, court appearances, meetings with the County or Commonwealth Attorney or any other authorized police business.
- Sergeants or Patrol Corporals shall communicate with the Sergeant or Patrol Corporal from the previous shift; and review their investigative reports and daily logs. This information shall be communicated to the other shift members by the Sergeant or Patrol Corporal and shall be used in determining assignments and or duties of individual members of that particular shift. The Sergeant or Patrol Corporal from the previous shift is not relieved of duty until such verbal communication occurs (even if the communication only consists of "Nothing unusual to report)". However, it is the responsibility of each Sergeant or Patrol Corporal to communicate information about any open crime, on-going investigation, request for extra patrol, or other information pertinent to effective police work that was either gathered by that Sergeant or Patrol Corporal personally or passed on from previous shifts.
- Sergeants or Patrol Corporals are instructed to make certain that each officer coming on duty checks out the equipment assigned to that officer. This includes a walk around and check of the police vehicle, a check of the equipment in the police vehicle (including radios, rifle, 1st responder kit, camera, measuring tape, oil and other fluid levels, blue lights, sirens, etc.), a check of the radar if assigned, a check of the portable radio if assigned and any other equipment that will be utilized by the officer during that tour of duty. It should be noted that each individual officer must check this equipment, but it is the Sergeant's or Patrol Corporal's duty to see that it is accomplished.

**PATROL CORPORAL**

<b>Department:</b>	<b>Police</b>	<b>Job Status:</b>	<b>Full Time</b>
<b>FLSA Status:</b>	<b>Non Exempt</b>	<b>Reports To:</b>	<b>Sergeant</b>
<b>Salary Band:</b>	<b>G</b>	<b>Amount of Travel Required:</b>	<b>5%</b>
<b>Work Schedule:</b>	<b>24/7 Flexible</b>	<b>Positions Supervised:</b>	<b>Officers</b>

<b>Ordinance #:</b>	
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**POSITION QUALIFICATIONS****Competency Statement(s)**

- Accountability - Ability to accept responsibility and account for his/her actions.
- Analytical Skills - Ability to use thinking and reasoning to solve a problem.
- Communication, Oral - Ability to communicate effectively with others using the spoken word.
- Consensus Building - Ability to bring about group solidarity to achieve a goal.
- Decision Making - Ability to make critical decisions while following company procedures.
- Diversity Oriented - Ability to work effectively with people regardless of their age, gender, race, ethnicity, religion, or job type.
- Empathetic - Ability to appreciate and be sensitive to the feelings of others.
- Ethical - Ability to demonstrate conduct conforming to a set of values and accepted standards.
- Goal Oriented - Ability to focus on a goal and obtain a predetermined result.
- Judgment - The ability to formulate a sound decision using the available information.
- Leadership - Ability to influence others to perform their jobs effectively and to be responsible for making decisions.
- Loyal - The trait of feeling a duty to the employer.
- Management Skills - Ability to organize and direct oneself and effectively supervise others.
- Working Under Pressure - Ability to complete assigned tasks under stressful situations.

**Education**

- Peace Officer Professional Standards Certification

**Certificates & Licenses**

- Kentucky Police Officers Professional Standards Certification, Kentucky Operators License

**PATROL CORPORAL**

<b>Department:</b>	<b>Police</b>	<b>Job Status:</b>	<b>Full Time</b>
<b>FLSA Status:</b>	<b>Non Exempt</b>	<b>Reports To:</b>	<b>Sergeant</b>
<b>Salary Band:</b>	<b>G</b>	<b>Amount of Travel Required:</b>	<b>5%</b>
<b>Work Schedule:</b>	<b>24/7 Flexible</b>	<b>Positions Supervised:</b>	<b>Officers</b>

<b>Ordinance #:</b>	
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**Experience**

- Patrol Corporals will be promoted from the ranks of Patrol Officers. Officers must have a total of three (3) years experience as a full-time, sworn police officer to be eligible to be promoted to Patrol Corporal. At least one of those years must be with the Erlanger Police Department.

**SKILLS & ABILITIES****PHYSICAL DEMANDS**

<b>Physical Abilities</b>		<b>Lift /Carry</b>	
Stand	F (Frequently)	10 lbs or less	C (Constantly)
Walk	F (Frequently)	11-20 lbs	C (Constantly)
Sit	F (Frequently)	21-50 lbs	O (Occasionally)
Handling / Fingering	O (Occasionally)	51-100 lbs	O (Occasionally)
Reach Outward	O (Occasionally)	Over 100 lbs	O (Occasionally)
Reach Above Shoulder	O (Occasionally)		
Climb	O (Occasionally)		
Crawl	O (Occasionally)		
Squat or Kneel	O (Occasionally)		
Bend	O (Occasionally)		
<b>Push / Pull</b>			
12 lbs or less	O (Occasionally)		
13-25 lbs	O (Occasionally)		
26-40 lbs	O (Occasionally)		
41-100 lbs	O (Occasionally)		

N (Not Applicable) Activity is not applicable to this occupation.

**PATROL CORPORAL**

<b>Department:</b>	<b>Police</b>	<b>Job Status:</b>	<b>Full Time</b>
<b>FLSA Status:</b>	<b>Non Exempt</b>	<b>Reports To:</b>	<b>Sergeant</b>
<b>Salary Band:</b>	<b>G</b>	<b>Amount of Travel Required:</b>	<b>5%</b>
<b>Work Schedule:</b>	<b>24/7 Flexible</b>	<b>Positions Supervised:</b>	<b>Officers</b>
<b>Ordinance #:</b>			

**O (Occasionally)** Occupation requires this activity up to 33% of the time (0 - 2.5+ hrs/day)

**F (Frequently)** Occupation requires this activity from 33%-66% of the time(2.5-5.5+ hrs/day)

**C (Constantly)** Occupation requires this activity more than 66% of the time (5.5+ hrs/day)

**Other Physical Requirements**

- Vision (Near, Distance, Color, Peripheral, Depth Perception)
- Sense of Sound (Verbal Communication)
- Ability to wear Personal Protective Equipment (PPE) (as required)

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**WORK ENVIRONMENT**

While performing the duties of this job, the employee is regularly exposed to wet and/or humid conditions and outside weather conditions. The employee is frequently exposed to motor vehicles, weapons, and blood borne pathogens.

**EXPECTATION FOR ALL EMPLOYEES**

Responsible for familiarizing self with Departmental Procedures and the City of Erlanger's Personnel Policy; knowledge of location to research Procedures and Policies. Supports the City's mission, vision, and values by exhibiting the following behaviors: excellence and competence, collaboration, innovation, respect personalization, commitment to the community, and accountability and ownership.

**PATROL CORPORAL**

<b>Department:</b>	Police	<b>Job Status:</b>	Full Time
<b>FLSA Status:</b>	Non Exempt	<b>Reports To:</b>	Sergeant
<b>Salary Band:</b>	G	<b>Amount of Travel Required:</b>	5%
<b>Work Schedule:</b>	24/7 Flexible	<b>Positions Supervised:</b>	Officers

<b>Ordinance #:</b>	
---------------------	--

**ACKNOWLEDGEMENT**

I acknowledge that I have read the job description and requirements for the Police Department - Corporal position and I certify that I can perform these functions.

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Witness

The City of Erlanger has reviewed this job description to ensure that essential functions and basic duties have been included. It is intended to provide guidelines for job expectations and the employee's ability to perform the position described. It is not intended to be construed as an exhaustive list of all functions, responsibilities, skills and abilities. Additional functions and requirements may be assigned by supervisors as deemed appropriate. This document does not represent a contract of employment, and the City of Erlanger reserves the right to change this job description and/or assign tasks for the employee to perform, as the City may deem appropriate.



**Kentucky Retirement Systems**

Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124  
Phone: (502) 696-8800 • Fax: (502) 696-8822 • www.kyret.com



**Form 7025**  
Revised 09/2010

**Position Questionnaire**

**Instructions**

- To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

**Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008**

Employer: JEFFERSONTOWN FIRE DISTRICT Position Title: Division Captain / Paramedic

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Does this position require active fire suppression or prevention?  Yes  No

**Section 2: For Employees With a CERS Participation Date On or After September 1, 2008**

Employer: JEFFERSONTOWN FIRE DISTRICT Position Title: Division Captain / Paramedic

Please select the appropriate classification and answer all that are applicable.

Police Officer

Firefighter Does this position require active fire suppression?  Yes  No

Paramedic

Correctional Officer Does this position routinely require face to face contact with inmates?  Yes  No

Other Specify: \_\_\_\_\_

Is this position required to have Peace Officer Professional Standards and Certification?  Yes  No

If no, is this position required to carry a firearm?  Yes  No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

Does this position require frequent exposure to a high degree of danger or peril?  Yes  No

Does this position require a high degree of physical conditioning?  Yes  No

Are the employee's duties primarily clerical or administrative?  Yes  No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: \_\_\_\_\_

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: *Sean D... [Signature]*

Date: 04/25/2019

Agency Head Title: FIRE CHIEF

7.6



Employer: JEFFERSONTOWN FIRE DISTRICT

Position Title: Division Captain / Paramedic

**Section 3: For All Positions**

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Supervises administration of care to patients and administers care to patients

Percentage of Time Spent: 70%

Description of Duties:

Provide safe and effective Advanced Life Support (ALS) within the scope of medical protocols. Administer care to ill or injured patients at the scene of medical emergencies, including basic and advanced life support, in response to emergency calls. Transport patients to appropriate facilities, providing ALS care and treatment as needed. Maintains quality control of protocols, reports, and medical services.

Position Duty: Provide First Line Supervision

Percentage of Time Spent: 5%

Description of Duties:

Monitors the work performed and delivery of care by Paramedics and EMT's.

Position Duty: Operates an Emergency Medical Vehicle

Percentage of Time Spent: 25%

Description of Duties:

Operates emergency medical vehicles including ambulances, SUVs and other medical specialty vehicles. Vehicle operations include movement and emergency response.

Agency Head Signature: 

Date: 04/25/2019

Agency Head Title: FIRE CHIEF

7.6

<b>Handbook</b>		<b>Jeffersontown Fire Protection District</b>		
District Structure & Chain of Command				
<b>HB #:</b>	<b>Administration</b>	<b>Board Approval:</b>	<b>Effective:</b>	<b>Revised:</b>
1101	Page:23 of 31	02/09/1999	02/09/1999	12/11/2018

7.6

**Division Captain/Paramedic**

Captains shall be appointed by the Chief, following the completion of a promotional process designed and considered appropriate for this position. This appointment shall be approved by the Board of Trustees.

The Captain shall be reviewed and evaluated on an annual basis by the EMS Chief.

The Captain reports directly to the EMS Chief for daily operations. During emergency calls; will work within the JFD chain of command, and the incident command system.

**Duties and Responsibilities**

- Responds to medical calls and other emergencies and performs related work or duties as assigned
- Oversee the daily operations of EMS personnel
- Makes decisions pertaining to prioritizing runs in the best interest of the JFPD
- Coordinates day-to-day operations and scheduling of EMS companies, including the assurance of the minimum staffing
- Provides quality control of ESO data and supply room
- Manage supply requests from crews to include the assurance of appropriate levels of stock with each
- Works with the Sergeants and other EMS personnel to make sure their needs are met
- Attends regularly scheduled training, as available and applicable, to maintain knowledge and familiarity with department personnel, equipment and policies
- Participates in instructing American Heart Association CPR, ACLS, and PALS courses
- Conducts continuing education needs of fire and EMS personnel at their respective level of care
- Assists with EMS division employment interviews as requested

- Conducts the annual evaluations of the Sergeants and other EMS personnel
- Performs related work as assigned
- Able to make decisions to solve work problems
- Good at Conflict resolution
- Able to prioritize runs and direct vehicles for response during medical calls

#### Qualifications

- Three (3) years minimum experience within emergency medical services at the level of a paramedic
  - American Heart Association BLS CPR Instructor
  - American Heart Association ACLS and PALS Instructor within 180 days of promotion
  - Kentucky EMS Educator (Level II) within one (1) year of promotion
  - Kentucky EMS Evaluator within one (1) year of promotion
  - Previous supervisory experience is preferred
  - Able to make decisions to solve work problems
  - Able to exercise initiative and sound judgment
  - Able to operate all equipment used by JFPD for medical emergencies
  - Able to maintain confidential information
  - Skills intact and diplomacy when dealing with the public and department personnel
- Skills in written and oral communications to prepare reports and conduct training as required
- Able to complete incident reporting and/or recording as required
  - NIMS 100,200

## KENTUCKY RETIREMENT SYSTEMS

To: Members of the Board

From: Rebecca Adkins,  
Interim Executive Director, Operations

Date: May 16, 2019

Re: **Fiduciary Liability Insurance Renewal 2019**

The insurance companies that provide our Fiduciary Liability Insurance, comprised of \$5,000,000 aggregate coverage (**Hallmark Specialty Insurance Company** for the first \$2.5M and **ANV Global Services, Inc.** on behalf of Lloyd's of London for the excess \$2.5M), have declined to renew coverage after the policies' May 25, 2019 expiration date.

The Division of State Risk and Insurance Services (Finance Cabinet) has bid out the coverage for 2019 and has receive bids for the same aggregate coverage, but on much less favorable terms. The most competitive and most favorable term option came from syndicates underwritten by Lloyd's of London, namely **XL Catlin** (offering the first \$1,000,000 in coverage) and **Ironshore** (offering the next \$4,000,000 in coverage). The total premium for this option is \$1,485,000. We were advised of a second option, also with Lloyd's of London, for a \$1,400,000 premium, but which carries a \$2,000,000 retention versus the \$1,000,000 retention shown in the XL Catlin/Ironshore bid.

Keep in mind that there has been a dramatic chain of events affecting liability insurance coverage at KRS over the past 5 years. The first was the City of Ft. Wright v KRS lawsuit, which was dismissed in KRS' favor in 2018, but is still active due to an appeal by the City of Ft. Wright. The second was the Mayberry v. KKR et. al. lawsuit filed in December 2017. The insurer ("Ullico") providing coverage at the time of filing of the City of Ft. Wright lawsuit (which has now also acknowledged coverage for the Mayberry claims) has paid or pledged its \$5,000,000 coverage limit to KRS and the trustee/officer defendants. Moreover, there is an outstanding \$5,000,000 demand for policy limits with the current insurer ("Hallmark") that is still being disputed – potentially \$10,000,000 in claims over the past 5 years. Fortunately, the option presented by XL Catlin/Ironshore does not come with exclusions such as Failure to Fund due to the state of Systems.

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

1. Accept the current bid with a \$1,485,000 annual premium, with \$1,000,000 retention (with premium doubled for year 2, if renewing); or
2. The Board could decide to **self-insure** the fiduciary liability risk for the next 12 months, and seek new bids early in 2020, or when conditions are more favorable.

**RECOMMENDATION:** The Board to discuss the two options.

**Kentucky Employees Retirement System (Non-Hazardous)**  
**Information for the 2019 Governor's Pension Task Force**  
**Exhibit 1: Summary of Cost Relief for Quasi Agencies**  
(\$ in Millions)

	Scenarios			
	(1)	(2)	(3)	(4)
Payment Type	Lump Sum		Installments <sup>1</sup>	
Discount Rate	4.50%	3.50%	3.50%	3.00%
Cessation Type	Hard Freeze	Soft Freeze	Hard Freeze	Soft Freeze
Payment Amount (% of payroll)	N/A	N/A	49.47% <sup>2</sup>	30-Years Max <sup>3</sup>

**Present Value of Cost Relief Compared to Current Cessation Provisions**

	(1)	(2)	(3)	(4)
Health Departments	\$ 236	\$ 119	\$ 362	\$ -
Non-P1 State Agencies	34	21	14	-
Regional Mental Health Units	185	107	107	-
Universities	223	123	129	-
<b>Total Cost Relief of Cessation Window</b>	<b>\$ 678</b>	<b>\$ 370</b>	<b>\$ 612</b>	<b>\$ -</b>
<b>One-Year Extension of 49.47% Rate</b>	<b>121</b>	<b>121</b>	<b>121</b>	<b>121</b>
<b>Present Value of Cost Relief</b>	<b>\$ 799</b>	<b>\$ 491</b>	<b>\$ 733</b>	<b>\$ 121</b>

The actuarial analysis for HB 358 assumed all employers would elect the hard freeze and pay the cost as a lump sum. If it was assumed that all employers would elect a hard freeze and the universities would pay a lump sum and all other agencies would pay installments for up to 30 years then the actuarial cost would be \$827 million (\$233M + \$362M + \$14M + \$107M + \$121M).

**Annual Cost of Relief to be Paid by Remaining Participating Employers in System**

	(1)	(2)	(3)	(4)
Health Departments	\$ 19	\$ 10	\$ 30	\$ -
Non-P1 State Agencies	3	1	1	-
Regional Mental Health Units	16	9	9	-
Universities	18	10	11	-
<b>Total Subsidy due to Cessation Provisions</b>	<b>\$ 56</b>	<b>\$ 30</b>	<b>\$ 51</b>	<b>\$ -</b>
<b>Amortization of the 49.47% rate</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Annual Cost of Subsidy<sup>4</sup></b> <b>(payable July 1, 2022 - June 30, 2043)</b>	<b>\$ 64</b>	<b>\$ 38</b>	<b>\$ 59</b>	<b>\$ 8</b>

This is the present value of the cost relief shown above, amortized over the funding period for KERS.

**Notes and Assumptions:**

Actuarial Analysis based on the census data and actuarial assumptions used to perform the June 30, 2018 actuarial valuation and assumes all eligible employers will elect to finance their actuarial cost under the proposed scenario.

Analysis includes results for both the retirement and insurance systems.

<sup>1</sup> The loan interest rate or "borrowing cost" is 5.25% for the pension plan and 6.25% for the insurance plan.

<sup>2</sup> The FY 2021 installment payment is equal to 49.47%, times the greater of: (1) the agency's FY 2020 payroll, or (2) the agency's last 60-month average of covered payroll reported to KRS. Future installment payments increase at the rate of 1.50% per year.

<sup>3</sup> The FY 2021 installment payment is equal to an amount (unique to each agency) that is greater than or equal to the amount payable under Scenario #3 and that will finance the agency's cessation cost over a period that does not exceed 30 years. Future installment payments increase at the rate of 1.50% per year.

<sup>4</sup> The \$8 million annual payment is payable for two (2) additional years from the period of July 1, 2020 - June 30, 2022.



**Kentucky Employees Retirement System (Non-Hazardous)**  
**Information for the 2019 Governor's Pension Task Force**  
**Exhibit 2: Actuarial Cost of Proposed Cessation Provisions**  
**(\$ in Millions)**

**Current Statutes (Current Cessation Provisions as Last Amended by HB 351):**

Discount Rate for Cessation Liability Calculation = 3.00%

Cessation Type = Hard Freeze

Payment Type = Lump Sum

*This is the lump-sum payment that would be required from the agencies that cease participation in KERS based on current provisions.*

Agency Type	Agency Count	Employer Actuarial Cost			PV of Employer Payment
		Current Benefit	T1/T2 Active Accruals	TOTAL	
(1)	(2)	(3)	(4)	(5)	(6)
Health Departments	60	\$ 1,258	\$ -	\$ 1,258	\$ 1,258
Non-P1 State Agencies	34	173	-	173	173
Regional Mental Health Units	11	954	-	954	954
Universities	8	1,154	-	1,154	1,154
<b>Total<sup>4</sup></b>	<b>113</b>	<b>\$ 3,539</b>	<b>\$ -</b>	<b>\$ 3,539</b>	<b>\$ 3,539</b>

**Scenario #1**

Discount Rate for Cessation Liability Calculation = 4.50%

Cessation Type = Hard Freeze

Payment Type = Lump Sum

*This is the lump-sum payment that would be required from the agencies that cease participation in KERS based on the alternative provisions.*

Agency Type	Agency Count	Employer Actuarial Cost			PV of Employer Payment	Present Value of Cost Relief	
		Current Benefit	T1/T2 Active Accruals	TOTAL		Discount Rate	Insufficient Installments
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Health Departments	60	\$ 1,022	\$ -	\$ 1,022	\$ 1,022	\$ 236	\$ -
Non-P1 State Agencies	34	139	-	139	139	34	-
Regional Mental Health Units	11	769	-	769	769	185	-
Universities	8	931	-	931	931	223	-
<b>Total<sup>4</sup></b>	<b>113</b>	<b>\$ 2,861</b>	<b>\$ -</b>	<b>\$ 2,861</b>	<b>\$ 2,861</b>	<b>\$ 678</b>	<b>\$ -</b>
<b>Present Value of Cost Relief</b>						<b>\$</b>	<b>678</b>
<b>Annual Cost of Relief to be Financed by Remaining Employers</b>						<b>\$</b>	<b>56</b>

**Scenario #2**

Discount Rate for Cessation Liability Calculation = 3.50%

Cessation Type = Soft Freeze

Payment Type = Lump Sum

*This is the lump-sum payment that would be required from the agencies that cease participation in KERS based on the alternative provisions. The cost relief is less than Scenario 1 because of the use of a lower discount rate.*

Agency Type	Agency Count	Employer Actuarial Cost			PV of Employer Payment	Present Value of Cost Relief	
		Current Benefit	T1/T2 Active Accruals	TOTAL		Discount Rate	Insufficient Installments
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Health Departments	60	\$ 1,175	\$ 234	\$ 1,409	\$ 1,409	\$ 119	\$ -
Non-P1 State Agencies	34	161	51	212	212	21	-
Regional Mental Health Units	11	888	250	1,138	1,138	107	-
Universities	8	1,080	277	1,357	1,357	123	-
<b>Total<sup>1</sup></b>	<b>113</b>	<b>\$ 3,304</b>	<b>\$ 812</b>	<b>\$ 4,116</b>	<b>\$ 4,116</b>	<b>\$ 370</b>	<b>\$ -</b>
<b>Present Value of Cost Relief</b>						<b>\$</b>	<b>370</b>
<b>Annual Cost of Relief to be Financed by Remaining Employers</b>						<b>\$</b>	<b>30</b>

**Notes and Assumptions:**

Actuarial Analysis based on the census data and actuarial assumptions used to perform the June 30, 2018 actuarial valuation and assumes all eligible employers will elect to finance their actuarial cost under the proposed scenario. Analysis includes results for both the retirement and insurance systems.

<sup>1</sup> For the purposes of this analysis five non-contributing agencies have been excluded, as they are not expected to withdraw from the system.

**Kentucky Employees Retirement System (Non-Hazardous)**  
**Information for the 2019 Governor's Pension Task Force**  
**Exhibit 2: Actuarial Cost of Proposed Cessation Provisions**  
**(\$ in Millions)**

**Current Statutes (Current Cessation Provisions as Last Amended by HB 351):**

Discount Rate for Cessation Liability Calculation = 3.00%

Cessation Type = Hard Freeze

Payment Type = Lump Sum

*This is the lump-sum payment that would be required from the agencies that cease participation in KERS based on current provisions.*

Agency Type	Agency Count	Employer Actuarial Cost			PV of Employer Payment
		Current Benefit	T1/T2 Active Accruals	TOTAL	
(1)	(2)	(3)	(4)	(5)	(6)
Health Departments	60	\$ 1,258	\$ -	\$ 1,258	\$ 1,258
Non-P1 State Agencies	34	173	-	173	173
Regional Mental Health Units	11	954	-	954	954
Universities	8	1,154	-	1,154	1,154
<b>Total<sup>4</sup></b>	<b>113</b>	<b>\$ 3,539</b>	<b>\$ -</b>	<b>\$ 3,539</b>	<b>\$ 3,539</b>

**Scenario #3**

Discount Rate for Cessation Liability Calculation = 3.50%

Cessation Type = Hard Freeze

Payment Type = Installments equal to 49.47% in FYE 2021, increasing 1.50% annually

*This present value of the cost relief is \$235M due to a lower discount rate, plus \$377M due limiting all installments to a maximum of 30 years.*

Agency Type	Agency Count	Employer Actuarial Cost			PV of Employer Installments	Present Value of Cost Relief	
		Current Benefit	T1/T2 Active Accruals	TOTAL		Discount Rate	Insufficient Installments
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Health Departments	60	\$ 1,175	\$ -	\$ 1,175	\$ 896	\$ 83	\$ 279
Non-P1 State Agencies	34	161	-	161	159	12	2
Regional Mental Health Units	11	888	-	888	847	66	41
Universities	8	1,080	-	1,080	1,025	74	55
<b>Total<sup>4</sup></b>	<b>113</b>	<b>\$ 3,304</b>	<b>\$ -</b>	<b>\$ 3,304</b>	<b>\$ 2,927</b>	<b>\$ 235</b>	<b>\$ 377</b>
<b>Present Value of Cost Relief</b>							<b>\$ 612</b>
<b>Annual Cost of Relief to be Financed by Remaining Employers</b>							<b>\$ 51</b>

**Scenario #4**

Discount Rate for Cessation Liability Calculation = 3.00%

Cessation Type = Soft Freeze

Payment Type = Installments equal to payment (not less than 49.47%) sufficient to finance liability within 30 years, increasing 1.50% annually

*There is no cost relief in this scenario because the actuarial cost is based on a 3.00% discount rate and the installment amount is increased such that each agency would completely finance their actuarial cost within 30 years.*

Agency Type	Agency Count	Employer Actuarial Cost			PV of Employer Installments	Present Value of Cost Relief	
		Current Benefit	T1/T2 Active Accruals	TOTAL		Discount Rate	Insufficient Installments
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Health Departments	60	\$ 1,258	\$ 270	\$ 1,528	\$ 1,528	\$ -	\$ -
Non-P1 State Agencies	34	173	60	233	233	-	-
Regional Mental Health Units	11	954	291	1,245	1,245	-	-
Universities	8	1,154	326	1,480	1,480	-	-
<b>Total<sup>4</sup></b>	<b>113</b>	<b>\$ 3,539</b>	<b>\$ 947</b>	<b>\$ 4,486</b>	<b>\$ 4,486</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Present Value of Cost Relief</b>							<b>\$ -</b>
<b>Annual Cost of Relief to be Financed by Remaining Employers</b>							<b>\$ -</b>

**Notes and Assumptions:**

Actuarial Analysis based on the census data and actuarial assumptions used to perform the June 30, 2018 actuarial valuation and assumes all eligible employers will elect to finance their actuarial cost under the proposed scenario.

Analysis includes results for both the retirement and insurance systems.

<sup>1</sup> The loan interest rate or "borrowing cost" is 5.25% for the pension plan and 6.25% for the insurance plan under scenarios #3 and #4.<sup>2</sup> Under Scenario #3, the FY 2021 installment payment is equal to 49.47%, times the greater of: (1) the agency's FY 2020 payroll, or (2) the agency's last 60-month average of covered payroll reported to KRS. Future installment payments increase at the rate of 1.50% per year.<sup>3</sup> Under Scenario #4, the FY 2021 installment payment is equal to an amount (unique to each agency) that is greater than or equal to the amount payable under Scenario #3 and that will finance the agency's cessation cost over a period that does not exceed 30 years.

Future installment payments increase at the rate of 1.50% per year.

<sup>4</sup> For the purposes of this analysis five non-contributing agencies have been excluded, as they are not expected to withdraw from the system.

**Kentucky Employees Retirement System (Non-Hazardous)**  
**Information for the 2019 Governor's Pension Task Force**  
**Exhibit 3: Distribution of Percentage of Actuarial Cost Financed by Agency in Scenario #3**  
**Hard Freeze at 3.50% Discount Rate / Installments based on 49.47% of Payroll**

Agency Type (1)	Quasi Employer Count					Original Actuarial Cost (\$ in millions) (7)	PV of Unpaid Actuarial Cost (\$ in millions) (8)
	Health Department (2)	Non-P1 State Agency (3)	RMH (4)	University (5)	All Agencies (6)		
Cost Entirely Financed	12	30	9	3	54	\$ 1,440	\$ -
95% - 100%	11	1	-	3	15	612	15
90% - 95%	5	-	-	1	6	98	8
85% - 90%	9	-	-	-	9	207	28
80% - 85%	4	-	1	-	5	119	21
75% - 80%	5	1	-	-	6	162	38
70% - 75%	7	-	-	-	7	204	55
65% - 70%	2	2	-	1	5	135	44
60% - 65%	-	-	-	-	-	-	-
55% - 60%	1	-	-	-	1	63	26
50% - 55%	2	-	1	-	3	136	64
Less than 50%	2	-	-	-	2	128	78
<b>Total Count</b>	<b>60</b>	<b>34</b>	<b>11</b>	<b>8</b>	<b>113</b>	<b>\$ 3,304</b>	<b>\$ 377</b>

**Notes and Assumptions:**

Actuarial Analysis based on the census data and actuarial assumptions used to perform the June 30, 2018 actuarial valuation and assumes all eligible employers will elect to finance their actuarial cost under the proposed scenario. Analysis includes results for both the retirement and insurance systems.

- The loan interest rate or "borrowing cost" is 5.25% for the pension plan and 6.25% for the insurance plan under scenarios #3 and #4.
- Under Scenario #3, the FY 2021 installment payment is equal to 49.47%, times the greater of: (1) the agency's FY 2020 payroll, or (2) the agency's last 60-month average of covered payroll reported to KRS. Future installment payments increase at the rate of 1.50% per year.
- For the purposes of this analysis five non-contributing agencies have been excluded, as they are not expected to withdraw from the system.

April 29, 2019



11.1



**Kentucky Retirement Systems**  
**Information for the 2019 Governor's Pension Task Force**  
**Table 3.a. - Scenario #3**

**Agency Listing Comparing the Actuarial Cost to the**  
**Present Value of 30-Year Installments**

**Hard Freeze at 3.50% Discount Rate / Installments based on 49.47% of Payroll**  
**These are ESTIMATED Actuarial Costs and May Not be Representative of their Final Actuarial Cost**  
**For Internal Discussions Only**

Agency	Agency Name	Agency Classification	Actuarial Cost	PV of 30-Year Installments	PV of Unpaid Actuarial Cost	% Financed by Agency
(1)	(2)	(3)	(4)	(5)	(6)	(7)
3084	CALLOWAY CO HEALTH DEPT	Health Departments	\$ 4,135,962	\$ 4,135,962	\$ -	100%
3088	CARTER CO HEALTH DEPT	Health Departments	1,571,253	1,571,253	-	100%
3074	CHRISTIAN CO HEALTH DEPT	Health Departments	11,368,859	11,368,859	-	100%
3035	CLARK CO HEALTH DEPT	Health Departments	15,545,903	15,545,903	-	100%
3067	FRANKLIN CO HEALTH DEPT	Health Departments	20,047,876	20,047,876	-	100%
3083	GRAVES CO HEALTH CENTER	Health Departments	5,062,543	5,062,543	-	100%
3059	JESSAMINE CO HEALTH DEPT	Health Departments	7,916,051	7,916,051	-	100%
3082	LAWRENCE CO HEALTH DEPT	Health Departments	3,499,898	3,499,898	-	100%
3057	LEWIS CO HEALTH DEPT	Health Departments	2,487,856	2,487,856	-	100%
3078	MONTGOMERY CO HEALTH DEPT	Health Departments	9,735,480	9,735,480	-	100%
3025	NORTHERN KY DIST HLTH DEP	Health Departments	48,784,201	48,784,201	-	100%
3069	WOODFORD CO HEALTH DEPT	Health Departments	5,191,429	5,191,429	-	100%
3087	HARLAN CO HEALTH DEPT	Health Departments	6,288,371	6,276,091	12,280	100%
3052	MONROE CO HEALTH DEPT	Health Departments	2,663,616	2,639,852	23,764	99%
3077	BRACKEN CO HEALTH DEPT	Health Departments	2,356,848	2,294,642	62,206	97%
3066	ALLEN CO HEALTH DEPT	Health Departments	7,536,305	7,437,523	98,782	99%
3076	TODD CO HEALTH DEPT	Health Departments	4,051,493	3,949,796	101,697	97%
3079	GARRARD COUNTY HEALTH DPT	Health Departments	3,469,642	3,323,304	146,338	96%
3040	MARTIN CO HEALTH DEPT	Health Departments	5,078,079	4,889,578	188,501	96%
3024	WEDCO DIST HEALTH DEPT	Health Departments	26,439,872	26,229,841	210,031	99%
3086	GRAYSON COUNTY HEALTH DEPT	Health Departments	3,866,309	3,629,157	237,152	94%
3045	PENNYRILE DIST HLTH DEPT	Health Departments	15,028,053	14,731,588	296,465	98%
3072	MUHLENBERG CO.HEALTH DEPT	Health Departments	7,325,589	6,993,213	332,376	95%
3085	BELL CO HEALTH DEPT	Health Departments	9,792,258	9,418,693	373,565	96%
3065	MAGOFFIN CO HEALTH DEPT	Health Departments	5,497,749	5,074,572	423,177	92%
3061	ANDERSON CO HEALTH DEPT	Health Departments	4,889,600	4,438,549	451,051	91%
3068	LINCOLN CO HEALTH DEPT	Health Departments	4,887,707	4,374,954	512,753	90%
3037	BOYLE CO HEALTH DEPT	Health Departments	5,744,631	5,113,691	630,940	89%
3058	FLEMING CO HEALTH DEP	Health Departments	4,268,458	3,453,901	814,557	81%
3056	OLDHAM CO HEALTH DEPT	Health Departments	9,367,532	8,416,869	950,663	90%
3055	ESTILL CO HEALTH DEPT	Health Departments	5,754,819	4,712,782	1,042,037	82%
3060	POWELL CO HEALTH DEPT	Health Departments	3,643,715	2,582,241	1,061,474	71%
3038	PIKE CO HEALTH DEPT	Health Departments	22,114,983	20,835,328	1,279,655	94%
3053	BULLITT CO HEALTH DEPT	Health Departments	12,437,034	10,825,679	1,611,355	87%
3054	THREE RIVERS DIST HLTH	Health Departments	21,012,408	19,162,612	1,849,796	91%
3039	FLOYD CO HEALTH CENTER	Health Departments	12,898,172	11,029,997	1,868,175	86%
3047	BREATHITT CO HEALTH DEPT	Health Departments	16,291,444	14,353,705	1,937,739	88%
3073	MARSHALL CO HEALTH DEPT	Health Departments	16,141,701	14,142,441	1,999,260	88%
3048	GREENUP CO HLTH DEPT	Health Departments	11,344,317	9,209,604	2,134,713	81%
3080	BRECKINRIDGE CO HEALTH BD	Health Departments	7,129,612	4,706,180	2,423,432	66%
3042	BUFFALO TRACE HEALTH DEPT	Health Departments	10,119,384	7,436,339	2,683,045	73%
3064	JOHNSON CO HEALTH DEPT	Health Departments	14,934,208	12,168,156	2,766,052	81%
3030	MERCER CO HEALTH DEPT	Health Departments	9,287,658	6,359,284	2,928,374	68%
3050	LAUREL CO HEALTH DEPT	Health Departments	13,271,329	10,193,402	3,077,927	77%
3075	HOPKINS CO HEALTH DEPT	Health Departments	16,968,682	13,254,469	3,714,213	78%
3081	ASHLAND BOYD CO HEALTH DP	Health Departments	14,896,449	10,860,321	4,036,128	73%
3034	BOURBON CO HEALTH CENTER	Health Departments	9,591,268	4,993,170	4,598,098	52%
3044	N CENTRAL DIST HLTH DEPT	Health Departments	19,651,744	14,949,482	4,702,262	76%
3036	GATEWAY DIST HEALTH DEPT	Health Departments	22,880,413	16,855,247	6,025,166	74%
3049	WHITLEY CO HEALTH DEPT	Health Departments	27,274,185	21,166,394	6,107,791	78%
3051	KNOX CO HEALTH DEPT	Health Departments	26,046,138	19,192,570	6,853,568	74%
3026	BARREN RVR DIST HLTH DEPT	Health Departments	63,448,488	54,245,829	9,202,659	85%
3023	LAKE CUMBERLAND DISTRICT	Health Departments	65,784,391	56,137,210	9,647,181	85%
3062	MADISON CO HEALTH DEP	Health Departments	50,313,037	36,882,310	13,430,727	73%
3027	GREEN RVR DIST HLTH DEPT	Health Departments	76,562,657	56,707,159	19,855,498	74%
3022	LEX FAYETTE CO HLTH DEPT	Health Departments	82,364,914	62,411,650	19,953,264	76%
3029	PURCHASE DIST HLTH DEPT	Health Departments	42,089,541	19,416,020	22,673,521	46%
3028	LINCOLN TRL DIST HLTH DEP	Health Departments	62,929,800	36,455,415	26,474,385	58%
3033	KY RIVER DIST HEALTH DEPT	Health Departments	67,398,102	36,362,478	31,035,624	54%
3031	CUMBERLAND VLY DIST HEALT	Health Departments	86,162,853	30,777,563	55,385,290	36%
<b>Total for Health Departments</b>			<b>\$ 1,174,642,869</b>	<b>\$ 896,418,162</b>	<b>\$ 278,224,707</b>	<b>76%</b>

**Kentucky Retirement Systems**  
**Information for the 2019 Governor's Pension Task Force**  
**Table 3.a. - Scenario #3**

**Agency Listing Comparing the Actuarial Cost to the**  
**Present Value of 30-Year Installments**

**Hard Freeze at 3.50% Discount Rate / Installments based on 49.47% of Payroll**  
**These are ESTIMATED Actuarial Costs and May Not be Representative of their Final Actuarial Cost**  
**For Internal Discussions Only**

Agency	Agency Name	Agency Classification	Actuarial Cost	PV of 30-Year Installments	PV of Unpaid Actuarial Cost	% Financed by Agency
(1)	(2)	(3)	(4)	(5)	(6)	(7)
7403	ASST OF COMMONWEALTH ATTY	Non-P1 State Agencies	\$ 5,310,491	\$ 5,310,491	\$ -	100%
1487	B.R.A.S.S.	Non-P1 State Agencies	1,873,724	1,873,724	-	100%
1439	BARREN RIVER CHILD ADVOCA	Non-P1 State Agencies	342,648	342,648	-	100%
1489	BETHANY HOUSE ABUSE SHELT	Non-P1 State Agencies	1,347,892	1,347,892	-	100%
1458	BLUEGRASS RAPE CRISIS CTR	Non-P1 State Agencies	2,374,711	2,374,711	-	100%
1484	BUFFALO TR CHILD ADV INC	Non-P1 State Agencies	210,582	210,582	-	100%
1491	CHILD ADV CTR OF GRN RVR	Non-P1 State Agencies	411,122	411,122	-	100%
1435	CHILD WATCH ADVOCACY CTR	Non-P1 State Agencies	633,811	633,811	-	100%
1492	CSG HEADQUARTERS	Non-P1 State Agencies	16,887,641	16,887,641	-	100%
1485	CUMBERLAND V C A CENTER	Non-P1 State Agencies	584,627	584,627	-	100%
1454	D.O.V.E.S.	Non-P1 State Agencies	977,743	977,743	-	100%
1455	GATEWAY CHILD ADVOCACY	Non-P1 State Agencies	39,497	39,497	-	100%
7415	HIGHSCHOOL ATHLETIC ASSOC	Non-P1 State Agencies	1,320,081	1,320,081	-	100%
1490	HOPE HARBOR INC	Non-P1 State Agencies	563,545	563,545	-	100%
1456	JUDI'S PLACE FOR KIDS, INC.	Non-P1 State Agencies	342,014	342,014	-	100%
1480	KASAP	Non-P1 State Agencies	780,521	780,521	-	100%
1481	KDVA	Non-P1 State Agencies	1,529,797	1,529,797	-	100%
7407	KENTUCKY HOUSING CORP	Non-P1 State Agencies	92,629,543	92,629,543	-	100%
1433	KET FOUNDATION	Non-P1 State Agencies	14,395,841	14,395,841	-	100%
1457	KY RIVER CHILD ADVOCACY	Non-P1 State Agencies	198,384	198,384	-	100%
1486	LAKE CUMB CHILD ADV CTR	Non-P1 State Agencies	262,509	262,509	-	100%
1451	LINCOLN ADVOCACY SUPPORT	Non-P1 State Agencies	1,642,712	1,642,712	-	100%
1459	NURSING HOME OMBUDSMAN	Non-P1 State Agencies	657,638	657,638	-	100%
1438	O A S I S	Non-P1 State Agencies	2,139,210	2,139,210	-	100%
1483	PENNYRILE CHILD ADV CTR	Non-P1 State Agencies	335,615	335,615	-	100%
1436	PURCHASE AREA SACAC	Non-P1 State Agencies	584,043	584,043	-	100%
1453	SAFE HARBOR	Non-P1 State Agencies	1,344,112	1,344,112	-	100%
1437	SANCTUARY INC	Non-P1 State Agencies	1,670,336	1,670,336	-	100%
1452	SPRINGHAVEN INC	Non-P1 State Agencies	1,402,981	1,402,981	-	100%
1488	WOMEN AWARE	Non-P1 State Agencies	815,703	815,703	-	100%
7408	FRANKLIN CO COUNCIL AGING	Non-P1 State Agencies	1,239,538	1,205,920	33,618	97%
7409	MUN ELEC POW ASSOC OF KY	Non-P1 State Agencies	1,689,290	1,179,568	509,722	70%
7416	KY OFFICE OF BAR ADMISSIO	Non-P1 State Agencies	2,297,716	1,741,771	555,945	76%
7417	KY ASSOC OF REGIONAL PROG	Non-P1 State Agencies	1,746,976	1,190,697	556,279	68%
<b>Total for Non-P1 State Agencies</b>			<b>\$ 160,582,594</b>	<b>\$ 158,927,030</b>	<b>\$ 1,655,564</b>	<b>99%</b>
8210	BLUEGRASS.ORG	Regional Mental Health Units	\$ 344,055,265	\$ 344,055,265	\$ -	100%
8204	COMMUNICARE INC	Regional Mental Health Units	59,956,150	59,956,150	-	100%
8216	COMPREHEND INC REG MHMR B	Regional Mental Health Units	25,528,661	25,528,661	-	100%
8208	CUMBERLAND RIVER MHMR	Regional Mental Health Units	84,397,876	84,397,876	-	100%
8213	GREEN RVR REG MHMR BD	Regional Mental Health Units	31,177,867	31,177,867	-	100%
8220	LIFESKILLS INC	Regional Mental Health Units	65,118,159	65,118,159	-	100%
8221	MOUNTAIN COMP CARE CENTER	Regional Mental Health Units	40,064,386	40,064,386	-	100%
8211	PENNYROYAL REG MHMR BD	Regional Mental Health Units	63,269,898	63,269,898	-	100%
8209	WESTERN KY REG MHMR ADV	Regional Mental Health Units	32,544,095	32,544,095	-	100%
8205	ADANTA/BEHAVIORAL HLTH SR	Regional Mental Health Units	82,778,064	68,187,802	14,590,262	82%
8202	NORTHERN KY REG MHMR BD	Regional Mental Health Units	59,160,564	32,265,067	26,895,497	55%
<b>Total for Regional Mental Health Units</b>			<b>\$ 888,050,985</b>	<b>\$ 846,565,226</b>	<b>\$ 41,485,759</b>	<b>95%</b>
5470	KCTCS	Universities	\$ 136,022,308	\$ 136,022,308	\$ -	100%
1994	KY HIGHER ED STUD LN CORP	Universities	73,967,134	73,967,134	-	100%
1450	NORTHERN KY UNIVERSITY	Universities	193,610,884	193,610,884	-	100%
1465	WESTERN KENTUCKY UNIV	Universities	167,544,505	167,063,517	480,988	100%
3801	KENTUCKY STATE UNIVERSITY	Universities	40,946,177	37,328,801	3,617,376	91%
1445	MURRAY STATE UNIV	Universities	125,257,632	119,647,248	5,610,384	96%
1430	EASTERN KY UNIV	Universities	226,848,856	219,563,926	7,284,930	97%
1440	MOREHEAD STATE UNIVERSITY	Universities	115,632,052	77,571,595	38,060,457	67%
<b>Total for Universities</b>			<b>\$ 1,079,829,548</b>	<b>\$ 1,024,775,413</b>	<b>\$ 55,054,135</b>	<b>95%</b>
<b>Entities that are not contributing to KERS but have a liability in the System</b>						
3043	LITTLE SANDY DIST HEALTH	Health Departments				
1482	KACAC	Non-P1 State Agencies				
8024	SEVEN CO SERVICES INC	Regional Mental Health Units				
8201	KY RIVER COMM CARE INC	Regional Mental Health Units				

**Kentucky Employees Retirement System (Non-Hazardous)  
Information for the 2019 Governor's Pension Task Force  
Exhibit 4: Distribution of Initial Installment as a Percentage of Payroll (Scenario #4)  
Soft Freeze at 3.00% Discount Rate / Required Contribution Rate as a % of Payroll**

Agency Type (1)	Quasi Employer Count					Total FYE 2021 Contribution (\$ in '000s) (7)
	Health Department (2)	Non-P1 State Agency (3)	RMH (4)	University (5)	All Agencies (6)	
Maintain Current 49.47%	1	25	-	2	28	\$ 33,214
49.47% - 50%	-	1	-	-	1	132
50% - 55%	7	4	4	1	16	33,975
55% - 60%	4	1	3	1	9	36,611
60% - 65%	5	-	1	1	7	9,581
65% - 70%	6	-	1	2	9	59,182
70% - 75%	12	-	-	-	12	9,403
75% - 80%	8	2	1	-	11	18,589
80% - 85%	6	1	-	-	7	18,803
85% - 90%	4	-	-	-	4	8,547
90% - 95%	-	-	-	1	1	8,218
95% - 100%	-	-	1	-	1	3,566
100% - 105%	2	-	-	-	2	843
105% - 110%	1	-	-	-	1	4,400
110% - 115%	1	-	-	-	1	650
115%+	3	-	-	-	3	13,172
<b>Total Count</b>	<b>60</b>	<b>34</b>	<b>11</b>	<b>8</b>	<b>113</b>	<b>\$ 258,886</b>

**Notes and Assumptions:**

Actuarial Analysis based on the census data and actuarial assumptions used to perform the June 30, 2018 actuarial valuation and assumes all eligible employers will elect to finance their actuarial cost under the proposed scenario. Analysis includes results for both the retirement and insurance systems.

<sup>1</sup> The loan interest rate or "borrowing cost" is 5.25% for the pension plan and 6.25% for the insurance plan under scenarios #3 and #4.

<sup>2</sup> Under Scenario #4, the FY 2021 installment payment is equal to an amount (unique to each agency) that is greater than or equal to the amount payable under Scenario #3 and that will finance the agency's cessation cost over a period that does not exceed 30 years. Future installment payments increase at the rate of 1.50% per year.

<sup>3</sup> For the purposes of this analysis five non-contributing agencies have been excluded, as they are not expected to withdraw from the system.



April 29, 2019

**Kentucky Retirement Systems**  
**Information for the 2019 Governor's Pension Task Force**  
**Table 4.a. - Scenario #4**

**Agency Listing of the Required Installment to**  
**Finance a Soft Freeze over a Period Not to Exceed 30 Years**

**Soft Freeze at 3.00% Discount Rate / Required Contribution Rate as a % of Payroll**  
**These are ESTIMATED Actuarial Costs and May Not be Representative of their Final Actuarial Cost**  
**For Internal Discussions Only**

Agency	Agency Name	Agency Classification	Actuarial Cost	Initial Annual Installment	Required Installment as % of Pay
(1)	(2)	(3)	(4)	(5)	(6)
3057	LEWIS CO HEALTH DEPT	Health Departments	\$ 4,452,071	\$ 278,060	49.47%
3082	LAWRENCE CO HEALTH DEPT	Health Departments	5,163,438	380,165	50.51%
3077	BRACKEN CO HEALTH DEPT	Health Departments	2,955,926	172,976	50.94%
3083	GRAVES CO HEALTH CENTER	Health Departments	8,981,276	562,888	52.00%
3088	CARTER CO HEALTH DEPT	Health Departments	3,315,600	221,421	53.08%
3084	CALLOWAY CO HEALTH DEPT	Health Departments	5,996,916	338,719	53.85%
3087	HARLAN CO HEALTH DEPT	Health Departments	9,890,915	565,038	53.90%
3078	MONTGOMERY CO HEALTH DEPT	Health Departments	15,099,332	848,835	54.08%
3059	JESSAMINE CO HEALTH DEPT	Health Departments	11,566,690	648,899	56.71%
3025	NORTHERN KY DIST HLTH DEP	Health Departments	67,311,257	3,773,100	58.41%
3035	CLARK CO HEALTH DEPT	Health Departments	22,593,245	1,268,881	59.20%
3074	CHRISTIAN CO HEALTH DEPT	Health Departments	16,220,667	913,360	59.38%
3066	ALLEN CO HEALTH DEPT	Health Departments	9,345,390	523,259	60.87%
3069	WOODFORD CO HEALTH DEPT	Health Departments	7,098,406	398,373	62.43%
3072	MUHLBERG CO HEALTH DEPT	Health Departments	8,962,646	503,218	63.22%
3040	MARTIN CO HEALTH DEPT	Health Departments	6,582,231	368,212	64.20%
3061	ANDERSON CO HEALTH DEPT	Health Departments	5,870,466	328,764	64.45%
3045	PENNYRILE DIST HLTH DEPT	Health Departments	19,886,599	1,115,926	65.17%
3024	WEDCO DIST HEALTH DEPT	Health Departments	34,606,848	1,942,844	65.27%
3085	BELL CO HEALTH DEPT	Health Departments	12,911,533	727,534	66.04%
3067	FRANKLIN CO HEALTH DEPT	Health Departments	30,633,471	1,722,785	66.14%
3079	GARRARD COUNTY HEALTH DPT	Health Departments	5,170,877	291,358	68.22%
3052	MONROE CO HEALTH DEPT	Health Departments	4,619,467	260,480	69.85%
3068	LINCOLN CO HEALTH DEPT	Health Departments	6,188,242	348,637	70.23%
3039	FLOYD CO HEALTH CENTER	Health Departments	15,741,309	886,200	70.80%
3086	GRAYSON COUNTY HEALTH DEPT	Health Departments	6,254,799	353,460	72.47%
3065	MAGOFFIN CO HEALTH DEPT	Health Departments	7,454,043	418,063	72.60%
3037	BOYLE CO HEALTH DEPT	Health Departments	7,519,059	422,291	72.76%
3038	PIKE CO HEALTH DEPT	Health Departments	30,869,296	1,733,433	72.97%
3076	TODD CO HEALTH DEPT	Health Departments	6,236,389	351,340	73.46%
3056	OLDHAM CO HEALTH DEPT	Health Departments	12,966,920	726,705	74.16%
3073	MARSHALL CO HEALTH DEPT	Health Departments	21,360,539	1,199,023	74.71%
3053	BULLITT CO HEALTH DEPT	Health Departments	16,365,062	918,024	74.73%
3055	ESTILL CO HEALTH DEPT	Health Departments	7,105,814	399,833	74.77%
3054	THREE RIVERS DIST HLTH	Health Departments	29,334,930	1,645,634	74.82%
3026	BARREN RVR DIST HLTH DEPT	Health Departments	83,218,166	4,678,688	76.01%
3048	GREENUP CO HLTH DEPT	Health Departments	14,340,274	803,347	76.66%
3058	FLEMING CO HEALTH DEP	Health Departments	5,332,446	301,234	76.86%
3075	HOPKINS CO HEALTH DEPT	Health Departments	20,870,947	1,168,176	77.67%
3050	LAUREL CO HEALTH DEPT	Health Departments	17,031,390	950,998	78.60%
3049	WHITLEY CO HEALTH DEPT	Health Departments	33,714,685	1,891,510	78.75%
3047	BREATHITT CO HEALTH DEPT	Health Departments	22,836,234	1,288,580	79.11%
3064	JOHNSON CO HEALTH DEPT	Health Departments	19,592,925	1,102,541	79.85%
3044	N CENTRAL DIST HLTH DEPT	Health Departments	24,538,692	1,373,799	80.57%
3022	LEX FAYETTE CO HLTH DEPT	Health Departments	102,844,838	5,750,669	80.75%
3081	ASHLAND BOVD CO HEALTH DP	Health Departments	17,924,756	1,003,897	81.46%
3023	LAKE CUMBERLAND DISTRICT	Health Departments	92,742,135	5,224,688	82.02%
3062	MADISON CO HEALTH DEP	Health Departments	61,895,773	3,475,725	83.05%
3051	KNOX CO HEALTH DEPT	Health Departments	33,295,165	1,863,947	84.99%
3027	GREEN RVR DIST HLTH DEPT	Health Departments	98,197,579	5,518,097	85.75%
3042	BUFFALO TRACE HEALTH DEPT	Health Departments	12,948,351	727,468	86.21%
3036	GATEWAY DIST HEALTH DEPT	Health Departments	29,483,225	1,660,191	86.80%
3030	MERCER CO HEALTH DEPT	Health Departments	11,469,116	641,673	88.92%
3060	POWELL CO HEALTH DEPT	Health Departments	5,295,360	297,527	101.54%
3080	BRECKINRIDGE CO HEALTH BD	Health Departments	9,684,887	545,621	102.17%
3028	LINCOLN TRL DIST HLTH DEP	Health Departments	78,381,438	4,400,404	106.37%
3034	BOURBON CO HEALTH CENTER	Health Departments	11,618,139	649,631	114.65%
3033	KY RIVER DIST HEALTH DEPT	Health Departments	84,346,391	4,750,483	115.13%
3029	PURCHASE DIST HLTH DEPT	Health Departments	49,327,545	2,763,805	125.44%
3031	CUMBERLAND VLY DIST HEALT	Health Departments	100,812,569	5,657,289	161.98%
<b>Total for Health Departments</b>			<b>\$ 1,528,374,693</b>	<b>\$ 86,047,724</b>	<b>86.47%</b>

**Kentucky Retirement Systems**  
**Information for the 2019 Governor's Pension Task Force**  
**Table 4.a. - Scenario #4**

**Agency Listing of the Required Installment to**  
**Finance a Soft Freeze over a Period Not to Exceed 30 Years**

**Soft Freeze at 3.00% Discount Rate / Required Contribution Rate as a % of Payroll**  
**These are ESTIMATED Actuarial Costs and May Not be Representative of their Final Actuarial Cost**  
**For Internal Discussions Only**

Agency (1)	Agency Name (2)	Agency Classification (3)	Actuarial Cost (4)	Initial Annual Installment (5)	Required Installment as % of Pay (6)
7403	ASST OF COMMONWEALTH ATTY	Non-P1 State Agencies	\$ 7,862,885	\$ 506,627	49.47%
1487	B.R.A.S.S.	Non-P1 State Agencies	3,838,201	371,533	49.47%
1439	BARREN RIVER CHILD ADVOCA	Non-P1 State Agencies	547,283	93,567	49.47%
1458	BLUEGRASS RAPE CRISIS CTR	Non-P1 State Agencies	4,481,719	345,065	49.47%
1491	CHILD ADV CTR OF GRN RVR	Non-P1 State Agencies	522,796	74,952	49.47%
1492	CSG HEADQUARTERS	Non-P1 State Agencies	26,724,754	2,230,654	49.47%
1485	CUMBERLAND V C A CENTER	Non-P1 State Agencies	1,343,718	118,612	49.47%
1454	D.O.V.E.S.	Non-P1 State Agencies	2,772,219	210,658	49.47%
1455	GATEWAY CHILD ADVOCACY	Non-P1 State Agencies	43,615	25,362	49.47%
7415	HIGHSCHOOL ATHLETIC ASSOC	Non-P1 State Agencies	1,554,372	160,883	49.47%
1456	JUDI'S PLACE FOR KIDS, INC.	Non-P1 State Agencies	1,333,522	138,306	49.47%
1480	KASAP	Non-P1 State Agencies	1,517,074	194,679	49.47%
1481	KDVA	Non-P1 State Agencies	2,875,681	359,536	49.47%
1433	KET FOUNDATION	Non-P1 State Agencies	17,502,884	1,020,429	49.47%
1457	KY RIVER CHILD ADVOCACY	Non-P1 State Agencies	201,583	41,728	49.47%
1486	LAKE CUMB CHILD ADV CTR	Non-P1 State Agencies	869,396	87,039	49.47%
1451	LINCOLN ADVOCACY SUPPORT	Non-P1 State Agencies	3,246,373	266,872	49.47%
1459	NURSING HOME OMBUDSMAN	Non-P1 State Agencies	1,353,604	126,214	49.47%
1438	O A S I S	Non-P1 State Agencies	3,311,341	321,150	49.47%
1483	PENNYRILE CHILD ADV CTR	Non-P1 State Agencies	830,743	70,658	49.47%
1436	PURCHASE AREA SACAC	Non-P1 State Agencies	2,878,026	326,336	49.47%
1453	SAFE HARBOR	Non-P1 State Agencies	2,302,097	313,968	49.47%
1437	SANCTUARY INC	Non-P1 State Agencies	3,572,011	369,907	49.47%
1452	SPRINGHAVEN INC	Non-P1 State Agencies	1,542,125	194,631	49.47%
1488	WOMEN AWARE	Non-P1 State Agencies	1,655,698	123,520	49.47%
1490	HOPE HARBOR INC	Non-P1 State Agencies	1,547,464	132,369	49.68%
1489	BETHANY HOUSE ABUSE SHEL	Non-P1 State Agencies	2,753,874	239,585	50.97%
1484	BUFFALO TR CHILD ADV INC	Non-P1 State Agencies	817,882	49,337	51.74%
7408	FRANKLIN CO COUNCIL AGING	Non-P1 State Agencies	1,408,341	91,899	52.02%
1435	CHILD WATCH ADVOCACY CTR	Non-P1 State Agencies	1,707,344	105,056	52.06%
7407	KENTUCKY HOUSING CORP	Non-P1 State Agencies	123,164,624	6,905,471	57.84%
7416	KY OFFICE OF BAR ADMISSIO	Non-P1 State Agencies	2,828,598	157,775	78.13%
7417	KY ASSOC OF REGIONAL PROG	Non-P1 State Agencies	1,925,296	107,615	79.65%
7409	MUN ELEC POW ASSOC OF KY	Non-P1 State Agencies	1,983,444	110,734	82.73%
<b>Total for Non-P1 State Agencies</b>			<b>\$ 232,820,585</b>	<b>\$ 15,992,727</b>	<b>53.86%</b>
8216	COMPREHEND INC REG MHMR B	Regional Mental Health Units	\$ 37,158,262	\$ 2,254,280	50.83%
8213	GREEN RVR REG MHMR BD	Regional Mental Health Units	38,954,009	2,195,432	51.00%
8220	LIFESKILLS INC	Regional Mental Health Units	102,316,020	5,845,215	52.51%
8208	CUMBERLAND RIVER MHMR	Regional Mental Health Units	134,683,783	7,582,331	54.28%
8204	COMMUNICARE INC	Regional Mental Health Units	84,034,359	4,722,192	57.31%
8221	MOUNTAIN COMP CARE CENTER	Regional Mental Health Units	65,656,647	3,696,837	58.77%
8209	WESTERN KY REG MHMR ADV	Regional Mental Health Units	44,194,752	2,478,603	59.47%
8211	PENNYROYAL REG MHMR BD	Regional Mental Health Units	85,097,473	4,771,138	64.67%
8210	BLUEGRASS.ORG	Regional Mental Health Units	480,687,175	26,991,347	65.84%
8205	ADANTA/BEHAVIORAL HLTH SR	Regional Mental Health Units	108,776,504	6,138,348	79.33%
8202	NORTHERN KY REG MHMR BD	Regional Mental Health Units	63,677,325	3,565,603	97.39%
<b>Total for Regional Mental Health Units</b>			<b>\$ 1,245,236,310</b>	<b>\$ 70,241,327</b>	<b>64.07%</b>
1994	KY HIGHER ED STUD LN CORP	Universities	\$ 108,591,853	\$ 6,523,486	49.47%
5470	KCTCS	Universities	220,596,479	12,521,923	50.78%
1450	NORTHERN KY UNIVERSITY	Universities	276,563,688	18,319,865	49.47%
1465	WESTERN KENTUCKY UNIV	Universities	216,818,614	12,203,660	58.27%
3801	KENTUCKY STATE UNIVERSITY	Universities	47,896,573	2,688,155	63.46%
1445	MURRAY STATE UNIV	Universities	162,015,828	9,137,559	67.30%
1430	EASTERN KY UNIV	Universities	301,663,137	16,991,882	68.20%
1440	MOREHEAD STATE UNIVERSITY	Universities	145,754,460	8,217,681	93.36%
<b>Total for Universities</b>			<b>\$ 1,479,900,631</b>	<b>\$ 86,604,210</b>	<b>61.05%</b>
<b>Entities that are not contributing to KERS but have a liability in the System</b>					
3043	LITTLE SANDY DIST HEALTH	Health Departments			
1482	KACAC	Non-P1 State Agencies			
8024	SEVEN CO SERVICES INC	Regional Mental Health Units			
8201	KY RIVER COMM CARE INC	Regional Mental Health Units			



May 6, 2019

Mr. David Eager  
Executive Director  
Kentucky Retirement Systems  
1260 Louisville Road  
Frankfort, KY 40601

**Re: Actuarial Analysis of Proposed Pension Reform Legislation HB 1 (cessation window for quasi-governmental agencies) and its Financial Impact on the Kentucky Employees Retirement System (KERS)**

Dear Mr. Eager:

The purpose of this letter is to provide an actuarial analysis of proposed legislation HB 1 (as drafted on May 1, 2019 as version 19 SS BR 9) as it applies to the Kentucky Employees Retirement Systems (non-hazardous only).

### **Background**

HB 265 was enacted during the 2018 legislative session to provide approximately 118 quasi-governmental agencies (e.g. health districts, regional mental health services, non-P1 agencies, and universities) a one-year extension of the 49.47% of pay contribution requirement for the 2018/2019 fiscal year. Collectively, these employers represent approximately 25% of the covered payroll and 20% of the actuarial accrued liability in the KERS Non-Hazardous System.

Absent any further legislation, the contribution requirement for these employers will increase from 49.47% of pay to 83.43% of pay beginning on July 1, 2019. It has been communicated to us that many of these agencies are currently financially stressed and may become insolvent if they remain in the system and are required to contribute the full actuarially determined contribution rate. This proposed legislation will provide these agencies another one-year extension of the 49.47% of pay contribution rate and a one-time window to allow them to cease participation in the System as of June 30, 2020 under alternative cessation provisions.

A fundamental assumption in our calculations and analysis is that each employer will make their required contribution each future year. To the extent there are employers that do not make their contributions for any reason, the contribution effort from the Commonwealth will increase accordingly.

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### Summary of Cost Impact

The fiscal impact attributable to the continuation of the 49.47% contribution rate for these agencies for fiscal year 2019/2020 is \$121 million. The proposed cessation window provides various options for agencies to elect to cease participation in KERS effective June 30, 2020. Each of these options has a different fiscal impact compared to the current cessation provisions. The table below provides a summary of fiscal impact of each option by agency type.

**Table 1. Summary of Cost Relief Compared to Current Cessation Provisions (\$ in millions)**

Agency Type	Election Option – Freeze and Payment Type			
	Hard Freeze Lump-Sum	Soft Freeze Lump-Sum	Hard Freeze Installments	Soft Freeze Installments
(1)	(2)	(3)	(4)	(5)
Health Department	\$236	\$119	\$362	\$0
Non-P1 Agency	34	21	14	0
Regional Mental Health	185	107	107	0
Universities	<u>223</u>	<u>123</u>	<u>129</u>	<u>0</u>
Total (by election type)	\$678	\$370	\$612	0

Since the actual cost relief is dependent on the actual employer cessation election, we must make an assumption regarding employer election behavior for the analysis and projections. Based on information we have received from various stakeholders in the System, we have assumed that all employers would elect a hard freeze, where the universities would pay their actuarial cost as a lump sum and all other agencies would pay for their cost in installments, which results in an actuarial cost relief of \$827 million (\$223M + \$362M + \$14M + \$107M + \$121M).

The continuation of the 49.47% contribution rate for these agencies results in \$121 million less in contributions compared to the actuarially determined contribution. If the non-university employers elect a hard freeze with installments, then the present value of their collective cessation installments will be \$377 million less than the actuarial cost for these employers. The remaining difference of \$329 million (\$827M - \$121M - \$377M) is a reduction in the risk transfer payment from the withdrawing employers that would have been otherwise used to protect the remaining employers in the System in the event adverse investment or liability experience occurs. This is significant, as the remaining employers in the System are required to assume the responsibility in all future years of funding the liability attributable to the members of the withdrawing employers after the cessation date, which will include years of unfavorable experience.

Compared to current cessation provisions, this window is projected to result in approximately a 5.5% of pay increase in the actuarially determined contribution rate (i.e. an increase from 78.2% of pay beginning with the fiscal year 2022/2023) for the next 21 years for the remaining participating employers in the System. This is approximately a \$65 million increase in the annual contribution effort for the remaining employers in the System (compared to current cessation provisions).



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The table on page 2 provides information so that stakeholders can identify the cost impact under other election behavior assumptions.

### Summary of Proposed Legislation

This proposed legislation provides another one-year extension of the contribution rate relief for these quasi-governmental agencies (e.g. mental health, health districts, non-P1 agencies, and universities) and the applicable employer contribution rate will be 49.47% of pay (41.06% retirement and 8.41% insurance) for fiscal year 2019/2020.

Also, this proposed legislation provides a window for these quasi-governmental agencies to voluntarily cease participation in KERS under provisions that are different from those currently in effect in State Statute. The tables below and on the following page provide a summary of the proposed cessation provisions.

Effective cessation date	June 30, 2020
Eligibility	All Quasi Agencies (non-hazardous employees only)
Employer election date	Must submit an election prior to May 1, 2020 to cease participation in the KERS Non-Hazardous System.
Board authority	The Board is unable to deny an employer's election to cease participation in the System.
Date new hire employees earn benefits in alt plan	The employer's effective cessation date of June 30, 2020.
Employer election options	<ol style="list-style-type: none"> <li>1. Hard Freeze and pay actuarial cost as a lump-sum payment</li> <li>2. Hard Freeze and pay actuarial cost in installments</li> <li>3. Soft Freeze and pay actuarial cost as a lump-sum payment</li> <li>4. Soft Freeze and pay actuarial cost in installments</li> <li>5. Remain a participating employer in KERS (default option)</li> </ol> <p><u>Hard Freeze:</u> No future employees hired after the cessation date will earn benefits in KERS. All employees hired prior to the cessation date become inactive members in KERS as of the cessation date.</p> <p><u>Soft Freeze:</u> No future employees hired after the cessation date will earn benefits in KERS. Employees hired on and after January 1, 2014 will become inactive members as of the cessation date. Employees hired prior to January 1, 2014 will continue to be active members and earn benefits in KERS while employed with the agency after the cessation date.</p>



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Discount rate used to determine the actuarial cost	<ol style="list-style-type: none"> <li>1. 4.50%: Hard Freeze and pay actuarial cost as a lump-sum payment</li> <li>2. 3.50%: Hard Freeze and pay actuarial cost in installments</li> <li>3. 3.50%: Soft Freeze and pay actuarial cost as a lump-sum payment</li> <li>4. 3.00%: Soft Freeze and pay actuarial cost in installments</li> <li>5. N/A: Remain a participating employer in KERS (default option)</li> </ol>
Other actuarial assumptions	Same as those used to prepare the 2019 actuarial valuation.
Interest rate on outstanding principle (only applicable on installment payments)	<p>5.25% for the pension cost          6.25% for the insurance cost</p>
Continuation of general fund appropriations	Employers who are currently receiving general fund appropriations to help pay retirement contributions that elect to cease participation will continue to receive the same level of appropriations to help pay these costs until such time as the employers' full actuarial costs have been paid.
Annual installment payments	<p>There are no annual installments for employers that cease participation and elect to finance the actuarial cost as a lump-sum payment.</p> <p>Beginning in fiscal year 2020/2021 employers that elect to finance the actuarial cost in installments will contribute a dollar amount equal to the greater of: (1) actual contribution paid in fiscal year 2019/2020, or (2) the agency's annualized 60-month average of compensation reported to the System prior to June 30, 2019 multiplied by 49.47%. Contributions will increase by 1.50% each future year. However, the System will increase the annual payments for employers that elect a soft freeze in order for those employers to fully finance their actuarial costs over a period that does not exceed 30 years.</p> <p>Employers that elect a hard freeze will make installments until their actuarial costs are fully financed or up to 30 years at which time no additional payments will be made by the employer.</p>

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## Discussion of the Fiscal Impact

The following summarizes the fiscal impact of the key provisions in the proposed legislation:

### One-Year Continuation of Contribution Rate for Quasi-Governmental Agencies

If this provision is enacted, the KERS Non-Hazardous System will receive \$121 million less in contributions than expected from these entities in fiscal year 2019/2020. This will result in a 0.7% increase in the actuarially determined contribution rate beginning with the 2020/2021 fiscal year and for the 22 subsequent years (i.e. 23 years in total).

### Employer Cessation Options

Table 1 on the second page of this letter provides the cost impact of each cessation option by agency type. The following provides a brief summary regarding the source of the cost.

*Hard Freeze and Lump-Sum Payment:* There is a fiscal cost to the System if an employer elects to cease participation in the System under this option, because the employer's cessation cost is determined using a 4.50% discount rate in lieu of using a 30-year Treasury rate (we currently assume to be 3.00%) that is currently in Statute.

*Soft Freeze and Lump-Sum Payment:* Employers electing this option will pay a higher actuarial cost due to the use of a 3.50% discount rate plus the inclusion of the present value of future employer normal cost in their cessation payment. The use of a 3.50% discount rate will result in an actuarial cost that is closer to the current cessation provisions (compared to the use of a 4.50% discount rate), but still provides some cost relief to employers electing this option. Also, there is no delinquency risk to the System since the employers will make a lump-sum payment.

*Hard Freeze and Installment Payments:* The actuarial cost under this option is based on a 3.50% discount rate, which results in a higher actuarial cost than if the employers paid the cost as a lump sum, but a lower actuarial cost than the current cessation provisions. Employers electing this option will make annual installments until their actuarial cost is fully financed (or up to the maximum 30-year finance period). Based on our analysis, we project that 64 of the 118 eligible employers would not have completely financed their actuarial cost within 30 years under this option. As a result, \$377 million of the \$612 million total cost of this option is attributable to ceasing the employer installments at year 30 (with the other \$235 million in cost relief due to the use of a higher discount rate compared to current cessation provisions).



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*Soft Freeze and Installment Payments:* There is no fiscal cost associated with allowing employers the option of a soft freeze with installment payments because the actuarial cost is based on a 3.00% discount rate and the System will increase the annual payments such that the employers electing this option will fully finance their actuarial cost over a period that does not exceed 30 years. Based on our analysis, approximately 90 of the 118 employers would be required to pay larger installments over a 30-year period (compared to the hard freeze installment option).

### **GRS Comments on Proposed Legislation**

#### Determination of the Actuarial Cost for an Employer Withdrawing from KERS

The current cessation provisions in State Statute provide a financially fair basis for the System and participating employers on which to determine an actuarial cost for withdrawing employers to exit KERS and are not expected to result in increased fiscal cost or financial risk to the remaining participating employers (and members) in the System. Legislation providing a cessation window with the use of alternative provisions may create a precedent for other participating employers to lobby for the enactment of similar legislation on a temporary or permanent basis. Enactment of any such similar legislation could result in continual increased cost and risk for the remaining participating employers in those Systems.

#### Installment Payment Option

This legislation provides an option for these eligible employers to finance their actuarial costs by making installments to KRS, which is not an option in the current cessation provisions. Establishing an interest rate that is equal to the assumed rate of return used in the actuarial valuation is expected to be fiscally cost-neutral to the System.

Establishing the payment based on the greater of the fiscal year 2020 pay and a 60-month average of compensation significantly reduces an employer's ability to reduce their required future annual cost by reducing their covered payroll in fiscal year 2019/2020. Also, requiring a larger installment amount for those employers electing a soft freeze will ensure those employers fully finance their actuarial cost which significantly reduces the potential fiscal impact to the System. Compared to the installment payments under the hard freeze option, our analysis indicates that 90 of the 118 employers will be required to pay a larger annual installment if they elect a soft freeze.

#### Board Required Acceptance of Agency Election

Requiring KRS to become a creditor introduces financial risk to KRS as some of these employers may become financially stressed, resulting in a delinquency or default on their installments before their actuarial costs are fully paid. This is a risk we are unable to quantify as this assessment would require a detailed financial review of each employer's financial statements. However, the proposed legislation provides KRS a remedy action for employers who are 90 or more days delinquent on their monthly installments.



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### Basis of Calculations

GRS based the calculations and analysis in this letter on the member and financial data provided by KRS for use in performing the actuarial valuation as of June 30, 2018. Except where noted otherwise, the projections assume no actuarial gains or losses will occur in the future, and that members will terminate, retire, become disabled, or die as predicted by the actuarial assumptions documented in the June 30, 2018 actuarial valuation report. This analysis also does not reflect the fiscal impact due to the Board recently adopting updated actuarial assumptions for first use in preparing the June 30, 2019 actuarial valuation. Our calculations are based upon assumptions regarding future events, which may or may not materialize. Depending on actual plan experience, actual results could deviate significantly from our projections.

The projections in the enclosed exhibits assume these employers will cease participation at June 30, 2020 under both the baseline and proposed fiscal analysis. The baseline analysis assumes the employers withdraw under the current cessation provisions and the proposed analysis assumes all the employers will elect to cease participation under the hard freeze option with the universities paying their actuarial costs as a lump-sum and all the other employers paying their costs with installments. For the purposes of determining the full actuarial cost of withdrawing employers under the current cessation provisions, we have assumed a discount rate equal to 3.00%.

### Closing

We are not attorneys and we cannot provide a legal opinion regarding the changes in this proposed legislation. Nothing in this letter should be construed as providing legal, investment or tax advice.

Mr. White and Mr. Newton are Enrolled Actuaries. All of the undersigned are members of the American Academy of Actuaries and meet all of the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. In addition, all of the undersigned are experienced in performing valuations for large public retirement systems.

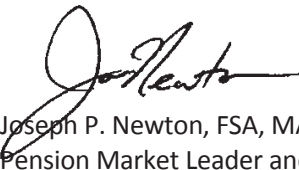
Sincerely,



Daniel J. White, FSA, MAAA, EA  
Senior Consultant



Jamie Shaw, ASA, MAAA  
Consultant



Joseph P. Newton, FSA, MAAA, EA  
Pension Market Leader and Actuary

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Enclosures



**Section 1.**  
**Comparison of Fiscal Impact**  
**Current Plan (Current Cessation Provisions) vs.**  
**Proposed Changes (Proposed Cessation Window)**

Board Meeting- May 16, 2019 - KRS Update- David Eager/Rebecca Adkins

Kentucky Retirement Systems  
 KERS Non-Hazardous Retirement Fund  
 Exhibit 1-1  
 Comparison of Fiscal Impact  
 Current Plan Assumes All Quasi-Governmental Employers Cease Participation under Existing Cessation Provisions  
 Proposed Plan Assumes All Quasi-Governmental Employers Cease Participation under Proposed Window  
 (\$ in Millions)

Fiscal Year Beginning July 1,	Unfunded Actuarial Accrued Liability			Funded Ratio			University Employer Contribution			Other Quasi Employer Contribution			Non-Quasi Employer Contribution			Employer Contribution Rate		
	Current	Proposed	Difference	Current	Proposed	Difference	Current	Proposed	Difference	Current	Proposed	Difference	Current	Proposed	Difference	Current	Proposed	Difference
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
2018	\$ 13,656	\$ 13,656	\$ -	13%	13%	0%	\$ 53	\$ 53	\$ -	\$ 92	\$ 92	\$ -	\$ 795	\$ 795	\$ -	63.9%	63.9%	0.0%
2019	13,571	13,571	-	13%	13%	0%	92	92	-	161	161	-	805	805	-	71.0%	63.9%	-7.1%
2020	13,067	13,177	110	15%	14%	-1%	959	786	(173)	2,016	102	(1,914)	850	857	7	73.7%	74.3%	0.6%
2021	9,888	12,117	2,229	35%	21%	-14%	-	-	-	-	104	104	865	872	7	73.7%	74.3%	0.6%
2022	9,596	11,829	2,233	37%	22%	-15%	-	-	-	-	105	105	842	895	53	70.5%	74.9%	4.4%
2023	9,318	11,507	2,189	38%	23%	-15%	-	-	-	-	106	106	857	911	54	70.5%	74.9%	4.4%
2024	9,009	11,148	2,139	39%	25%	-14%	-	-	-	-	108	108	833	885	52	67.3%	71.5%	4.2%
2025	8,706	10,794	2,088	41%	26%	-15%	-	-	-	-	108	108	849	902	53	67.3%	71.5%	4.2%
2026	8,369	10,401	2,032	42%	28%	-14%	-	-	-	-	109	109	825	877	52	64.2%	68.2%	4.0%
2027	8,037	10,011	1,974	44%	30%	-14%	-	-	-	-	110	110	840	893	53	64.2%	68.2%	4.0%
2028	7,669	9,579	1,910	46%	32%	-14%	-	-	-	-	111	111	816	868	52	61.1%	65.0%	3.9%
2029	7,305	9,149	1,844	47%	34%	-13%	-	-	-	-	112	112	832	884	52	61.1%	65.0%	3.9%
2030	6,905	8,676	1,771	49%	36%	-13%	-	-	-	-	112	112	807	859	52	58.2%	61.9%	3.7%
2031	6,506	8,203	1,697	51%	39%	-12%	-	-	-	-	112	112	824	877	53	58.2%	61.9%	3.7%
2032	6,069	7,686	1,617	54%	42%	-12%	-	-	-	-	114	114	799	850	51	55.2%	58.8%	3.6%
2033	5,632	7,164	1,532	56%	44%	-12%	-	-	-	-	116	116	816	868	52	55.2%	58.8%	3.6%
2034	5,154	6,594	1,440	59%	48%	-11%	-	-	-	-	117	117	789	840	51	52.3%	55.7%	3.4%
2035	4,677	6,022	1,345	62%	51%	-11%	-	-	-	-	111	111	806	858	52	52.3%	55.7%	3.4%
2036	4,157	5,404	1,247	66%	55%	-11%	-	-	-	-	111	111	780	830	50	49.5%	52.7%	3.2%
2037	3,636	4,783	1,147	69%	60%	-9%	-	-	-	-	104	104	799	851	52	49.5%	52.7%	3.2%
2038	3,067	4,116	1,049	74%	64%	-10%	-	-	-	-	103	103	769	818	49	46.4%	49.4%	3.0%
2039	2,501	3,449	948	78%	70%	-8%	-	-	-	-	104	104	788	839	51	46.4%	49.4%	3.0%
2040	1,885	2,724	839	83%	75%	-8%	-	-	-	-	106	106	751	798	47	43.2%	45.9%	2.7%
2041	1,277	2,002	725	88%	82%	-6%	-	-	-	-	106	106	769	818	49	43.2%	45.9%	2.7%
2042	618	1,222	604	94%	89%	-5%	-	-	-	-	98	98	701	745	44	38.4%	40.8%	2.4%
2043	-	484	484	100%	95%	-5%	-	-	-	-	98	98	59	59	-	3.2%	3.2%	0.0%
2044	-	413	413	100%	96%	-4%	-	-	-	-	94	94	59	59	-	3.1%	3.1%	0.0%
2045	-	342	342	100%	97%	-3%	-	-	-	-	87	87	60	60	-	3.1%	3.1%	0.0%
2046	-	274	274	100%	97%	-3%	-	-	-	-	87	87	61	61	-	3.0%	3.0%	0.0%
2047	-	203	203	100%	98%	-2%	-	-	-	-	84	84	62	62	-	3.0%	3.0%	0.0%

Notes and assumptions:

Comparison of current cessation provisions in State Statute to the proposed provisions in the cessation window.

The 63.9% employer contribution rate for FY 2018 is the effective contribution rate after reflecting HB 265 which provided that Regional Mental Health/Mental Retardation Boards, Local and District Health Departments, State Universities, Community Colleges and any other agency eligible to voluntarily cease participating in the KERS contribute a 49.47% of pay contribution rate for FY 2019. Collectively these entities reflect approximately 25% of the covered payroll in the System.

Gabriel Roeder Smith & Company

Board Meeting- May 16, 2019 - KRS Update- David Eager/Rebecca Adkins

Kentucky Retirement Systems  
KERS Non-Hazardous Insurance Fund  
Exhibit 1-2

Comparison of Fiscal Impact  
Current Plan Assumes All Quasi-Governmental Employers Cease Participation under Existing Cessation Provisions  
Proposed Plan Assumes All Quasi-Governmental Employers Cease Participation under Proposed Window  
(\$ in Millions)

Fiscal Year Beginning July 1,	Unfunded Actuarial Accrued Liability			Funded Ratio			University Employer Contribution			Other Quasi Employer Contribution			Non-Quasi Employer Contribution			Employer Contribution Rate		
	Current	Proposed	Difference	Current	Proposed	Difference	Current	Proposed	Difference	Current	Proposed	Difference	Current	Proposed	Difference	Current	Proposed	Difference
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
2018	\$ 1,549	\$ 1,549	\$ -	36%	36%	0%	\$ 10	\$ 10	\$ -	\$ 19	\$ 19	\$ -	\$ 138	\$ 138	\$ -	11.5%	11.5%	0.0%
2019	1,519	1,519	-	39%	39%	0%	16	16	-	28	28	-	139	139	-	12.4%	11.5%	-0.9%
2020	1,433	1,448	15	43%	43%	0%	195	145	(50)	369	21	21	118	119	1	10.3%	10.4%	0.1%
2021	834	1,254	420	68%	51%	-17%	-	-	-	-	21	21	120	121	1	10.3%	10.4%	0.1%
2022	786	1,209	423	70%	54%	-16%	-	-	-	-	22	22	92	104	12	7.7%	8.8%	1.1%
2023	764	1,180	416	71%	55%	-16%	-	-	-	-	22	22	93	106	13	7.7%	8.8%	1.1%
2024	739	1,145	406	72%	57%	-15%	-	-	-	-	22	22	89	101	12	7.2%	8.2%	1.0%
2025	715	1,112	397	73%	58%	-15%	-	-	-	-	22	22	90	103	13	7.2%	8.2%	1.0%
2026	687	1,073	386	74%	60%	-14%	-	-	-	-	22	22	86	98	12	6.7%	7.7%	1.0%
2027	661	1,036	375	75%	61%	-14%	-	-	-	-	22	22	87	100	13	6.7%	7.7%	1.0%
2028	630	993	363	77%	63%	-14%	-	-	-	-	23	23	82	94	12	6.2%	7.1%	0.9%
2029	602	952	350	78%	64%	-14%	-	-	-	-	23	23	84	96	12	6.2%	7.1%	0.9%
2030	569	905	336	79%	66%	-13%	-	-	-	-	23	23	79	91	12	5.7%	6.6%	0.9%
2031	537	858	321	80%	68%	-12%	-	-	-	-	23	23	81	93	12	5.7%	6.6%	0.9%
2032	501	806	305	81%	69%	-12%	-	-	-	-	24	24	76	88	12	5.3%	6.1%	0.8%
2033	467	754	287	82%	71%	-11%	-	-	-	-	24	24	78	90	12	5.3%	6.1%	0.8%
2034	428	696	268	83%	73%	-10%	-	-	-	-	23	23	74	85	11	4.9%	5.7%	0.8%
2035	389	639	250	85%	75%	-10%	-	-	-	-	23	23	76	87	11	4.9%	5.7%	0.8%
2036	347	576	229	86%	77%	-9%	-	-	-	-	23	23	72	84	12	4.6%	5.3%	0.7%
2037	305	513	208	88%	79%	-9%	-	-	-	-	23	23	74	86	12	4.6%	5.3%	0.7%
2038	259	444	185	90%	82%	-8%	-	-	-	-	22	22	71	82	11	4.3%	5.0%	0.7%
2039	212	375	163	91%	85%	-6%	-	-	-	-	21	21	73	84	11	4.3%	5.0%	0.7%
2040	161	301	140	93%	88%	-5%	-	-	-	-	18	18	69	80	11	4.0%	4.6%	0.6%
2041	110	229	119	95%	91%	-4%	-	-	-	-	17	17	71	82	11	4.0%	4.6%	0.6%
2042	54	151	97	98%	94%	-4%	-	-	-	-	17	17	65	75	10	3.6%	4.1%	0.5%
2043	-	75	75	100%	97%	-3%	-	-	-	-	17	17	9	9	-	0.5%	0.5%	0.0%
2044	-	63	63	100%	97%	-3%	-	-	-	-	17	17	9	9	-	0.5%	0.5%	0.0%
2045	-	51	51	100%	98%	-2%	-	-	-	-	14	14	9	9	-	0.5%	0.5%	0.0%
2046	-	41	41	100%	98%	-2%	-	-	-	-	11	11	9	9	-	0.5%	0.5%	0.0%
2047	-	32	32	100%	99%	-1%	-	-	-	-	11	11	9	9	-	0.5%	0.5%	0.0%

Notes and assumptions:

Comparison of current cessation provisions in State Statute to the proposed provisions in the cessation window.

The 11.5% employer contribution rate for FY 2018 is the effective contribution rate after reflecting HB 265 which provided that Regional Mental Health/Mental Retardation Boards, Local and District Health Departments, State Universities, Community Colleges and any other agency eligible to voluntarily cease participating in the KERS contribute a 49.47% of pay contribution rate for FY 2019. Collectively these entities reflect approximately 25% of the covered payroll in the System.

Gabriel Roeder Smith & Company

**Section 2.**  
**Projected Cost of the Retirement and Insurance**  
**Current Plan**  
**(Current Cessation Provisions)**



Board Meeting- May 16, 2019 - KRS Update- David Eager/Rebecca Adkins

Kentucky Retirement Systems  
KERS Non-Hazardous Retirement Fund  
Exhibit Z-1  
Current Plan Assumes All Quasi-Governmental Employers Cease Participation under Existing Cessation Provisions  
(S in Millions)

Fiscal Year Beginning July 1,	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio (3) / (2)	University Employer Contribution	Other Quasi Employer Contribution	Non-Quasi Employer Contribution	Member Contribution	Covered Payroll	Employer Contribution as % of Covered Payroll	Employer Actuarially Determined Contribution Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2018	\$ 15,675	\$ 2,019	\$ 13,656	13%	\$ 53	\$ 92	\$ 795	\$ 74	\$ 1,471	63.86%	71.03%
2019	15,677	2,106	13,571	13%	92	161	805	74	1,490	71.03%	74.54%
2020	15,404	2,337	13,067	15%	959	2,016	850	58	1,153	73.71%	73.71%
2021	15,287	5,399	9,888	35%	-	-	865	59	1,174	73.71%	72.36%
2022	15,156	5,560	9,596	37%	-	-	842	60	1,194	70.50%	70.50%
2023	15,011	5,693	9,318	38%	-	-	857	61	1,216	70.50%	68.92%
2024	14,853	5,844	9,009	39%	-	-	833	62	1,238	67.26%	67.26%
2025	14,681	5,975	8,706	41%	-	-	849	63	1,262	67.26%	65.77%
2026	14,496	6,127	8,369	42%	-	-	825	64	1,286	64.15%	64.15%
2027	14,298	6,261	8,037	44%	-	-	840	65	1,310	64.15%	62.69%
2028	14,086	6,417	7,669	46%	-	-	816	67	1,335	61.13%	61.13%
2029	13,866	6,561	7,305	47%	-	-	832	68	1,360	61.13%	59.73%
2030	13,635	6,730	6,905	49%	-	-	807	69	1,388	58.17%	58.17%
2031	13,394	6,888	6,506	51%	-	-	824	71	1,417	58.17%	56.80%
2032	13,146	7,077	6,069	54%	-	-	799	72	1,446	55.24%	55.24%
2033	12,891	7,259	5,632	56%	-	-	816	74	1,477	55.24%	53.88%
2034	12,631	7,477	5,154	59%	-	-	789	75	1,508	52.32%	52.32%
2035	12,367	7,690	4,677	62%	-	-	806	77	1,541	52.32%	51.01%
2036	12,101	7,944	4,157	66%	-	-	780	79	1,577	49.47%	49.47%
2037	11,839	8,203	3,636	69%	-	-	799	81	1,616	49.47%	48.12%
2038	11,584	8,517	3,067	74%	-	-	769	83	1,656	46.42%	46.42%
2039	11,339	8,838	2,501	78%	-	-	788	85	1,697	46.42%	45.07%
2040	11,105	9,220	1,885	83%	-	-	751	87	1,739	43.15%	43.15%
2041	10,884	9,607	1,277	88%	-	-	769	89	1,781	43.15%	41.74%
2042	10,676	10,058	618	94%	-	-	701	91	1,824	38.42%	38.42%
2043	10,481	10,481	-	100%	-	-	59	93	1,867	3.16%	3.16%
2044	10,301	10,301	-	100%	-	-	59	96	1,910	3.11%	3.11%
2045	10,134	10,134	-	100%	-	-	60	98	1,954	3.08%	3.08%
2046	9,982	9,982	-	100%	-	-	61	100	1,999	3.04%	3.04%
2047	9,845	9,845	-	100%	-	-	62	102	2,045	3.02%	3.02%

Notes and assumptions:

All eligible employers (university and quasi-governmental employers) are assumed to cease participating from the system effective June 30, 2020 under the current cessation provisions. The university and quasi-governmental employer contributions shown for FY 20/21 reflect the cessation payments made by these employers.

Except where noted above, the projection is based on the results of the June 30, 2018 actuarial valuation and assumes that all actuarial assumptions are realized, including the assumed annual asset return of 5.25%. New active members are assumed to be hired to replace the current active members as they are assumed to terminate employment or retire.

The total active population is assumed to remain flat through the entire projection.

The contribution rate established in the Commonwealth's biennial budget is based on the calculated actuarially determined contribution rate.

The 63.86% employer contribution rate for FY 2018 is the effective contribution rate after reflecting HB 265 which provided that Regional Mental Health/Mental Retardation Boards, Local and District Health Departments, State Universities, Community Colleges and any other agency eligible to voluntarily cease participating in the KERS contribute a 49.47% of pay contribution rate for FY 2019. Collectively these entities reflect approximately 25% of the covered payroll in the System.

Board Meeting- May 16, 2019 - KRS Update- David Eager/Rebecca Adkins

Kentucky Retirement Systems  
KERS Non-Hazardous Insurance Fund  
Exhibit 2-2  
Current Plan Assumes All Quasi-Governmental Employers Cease Participation under Existing Cessation Provisions  
(S in Millions)

Fiscal Year Beginning July 1,	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio (3) / (2)	University Employer Contribution	Other Quasi Employer Contribution	Non-Quasi Employer Contribution	Member Contribution	Covered Payroll	Employer Contribution as % of Covered Payroll	Employer Actuarially Determined Contribution Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2018	\$ 2,436	\$ 887	\$ 1,549	36%	\$ 10	\$ 19	\$ 138	\$ 6	\$ 1,461	11.45%	12.40%
2019	2,497	978	1,519	39%	16	28	139	7	1,480	12.40%	10.65%
2020	2,530	1,097	1,433	43%	195	369	118	6	1,145	10.28%	10.28%
2021	2,570	1,736	834	68%	-	-	120	6	1,165	10.28%	8.26%
2022	2,602	1,816	786	70%	-	-	92	7	1,186	7.74%	7.74%
2023	2,629	1,865	764	71%	-	-	93	7	1,208	7.74%	7.49%
2024	2,651	1,912	739	72%	-	-	89	8	1,230	7.21%	7.21%
2025	2,668	1,953	715	73%	-	-	90	8	1,253	7.21%	6.97%
2026	2,680	1,993	687	74%	-	-	86	9	1,277	6.71%	6.71%
2027	2,686	2,025	661	75%	-	-	87	10	1,301	6.71%	6.47%
2028	2,686	2,056	630	77%	-	-	82	10	1,326	6.21%	6.21%
2029	2,680	2,078	602	78%	-	-	84	11	1,352	6.21%	5.97%
2030	2,668	2,099	569	79%	-	-	79	12	1,379	5.72%	5.72%
2031	2,650	2,113	537	80%	-	-	81	12	1,408	5.72%	5.51%
2032	2,629	2,128	501	81%	-	-	76	13	1,437	5.29%	5.29%
2033	2,605	2,138	467	82%	-	-	78	13	1,468	5.29%	5.12%
2034	2,578	2,150	428	83%	-	-	74	14	1,500	4.93%	4.93%
2035	2,549	2,160	389	85%	-	-	76	15	1,532	4.93%	4.77%
2036	2,521	2,174	347	86%	-	-	72	15	1,568	4.60%	4.60%
2037	2,494	2,189	305	88%	-	-	74	16	1,607	4.60%	4.46%
2038	2,470	2,211	259	90%	-	-	71	16	1,647	4.30%	4.30%
2039	2,448	2,236	212	91%	-	-	73	17	1,688	4.30%	4.17%
2040	2,430	2,269	161	93%	-	-	69	17	1,730	3.99%	3.99%
2041	2,415	2,305	110	95%	-	-	71	18	1,772	3.99%	3.88%
2042	2,405	2,351	54	98%	-	-	65	18	1,814	3.59%	3.59%
2043	2,399	2,399	-	100%	-	-	9	19	1,857	0.49%	0.49%
2044	2,398	2,398	-	100%	-	-	9	19	1,900	0.48%	0.48%
2045	2,400	2,400	-	100%	-	-	9	19	1,944	0.47%	0.47%
2046	2,406	2,406	-	100%	-	-	9	20	1,989	0.46%	0.46%
2047	2,413	2,413	-	100%	-	-	9	20	2,035	0.45%	0.45%

Notes and assumptions:

All eligible employers (university and quasi-governmental employers) are assumed to cease participating from the system effective June 30, 2020 under the current cessation provisions. The university and quasi employer-governmental contributions shown for FY 20/21 reflect the cessation payments made by these employers.

Except where noted above, the projection is based on the results of the June 30, 2018 actuarial valuation and assumes that all actuarial assumptions are realized, including the assumed annual asset return of 6.25%. New active members are assumed to be hired to replace the current active members as they are assumed to terminate employment or retire.

The total active population is assumed to remain flat through the entire projection.

The contribution rate established in the Commonwealth's biennial budget is based on the calculated actuarially determined contribution rate.

The 11.45% employer contribution rate for FY 2018 is the effective contribution rate after reflecting HB 265 which provided that Regional Mental Health/Mental Retardation

Boards, Local and District Health Departments, State Universities, Community Colleges and any other agency eligible to voluntarily cease participating in the KERS contribute a 49.47% of pay contribution rate for FY 2019. Collectively these entities reflect approximately 25% of the covered payroll in the System.

**Section 3.**  
**Projected Cost of the Retirement and Insurance**  
**Proposed Legislation**  
**(Proposed Cessation Provisions)**

Board Meeting- May 16, 2019 - KRS Update- David Eager/Rebecca Adkins

Kentucky Retirement Systems  
KERS Non-Hazardous Retirement Fund  
Exhibit 3-1  
Proposed Plan Assumes All Quasi-Governmental Employers Cease Participation under Proposed Window  
(S in Millions)

Fiscal Year Beginning July 1,	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio (3) / (2)	University Employer Contribution	Other Quasi Employer Contribution	Non-Quasi Employer Contribution	Member Contribution	Covered Payroll	Employer Contribution as % of Covered Payroll	Employer Actuarially Determined Contribution Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2018	\$ 15,675	\$ 2,019	\$ 13,656	13%	\$ 53	\$ 92	\$ 795	\$ 74	\$ 1,471	63.86%	71.03%
2019	15,677	2,106	13,571	13%	92	161	805	74	1,490	63.86%	74.54%
2020	15,404	2,227	13,177	14%	786	102	857	58	1,153	74.27%	74.27%
2021	15,287	3,170	12,117	21%	-	104	872	59	1,174	74.27%	76.55%
2022	15,156	3,327	11,829	22%	-	105	895	60	1,194	74.90%	74.90%
2023	15,011	3,504	11,507	23%	-	106	911	61	1,216	74.90%	73.23%
2024	14,853	3,705	11,148	25%	-	108	885	62	1,238	71.49%	71.49%
2025	14,681	3,887	10,794	26%	-	108	902	63	1,262	71.49%	69.91%
2026	14,496	4,095	10,401	28%	-	109	877	64	1,286	68.20%	68.20%
2027	14,298	4,287	10,011	30%	-	110	893	65	1,310	68.20%	66.65%
2028	14,086	4,507	9,579	32%	-	111	868	67	1,335	65.01%	65.01%
2029	13,866	4,717	9,149	34%	-	112	884	68	1,360	65.01%	63.52%
2030	13,635	4,959	8,676	36%	-	112	859	69	1,388	61.88%	61.88%
2031	13,394	5,191	8,203	39%	-	112	877	71	1,417	61.88%	60.43%
2032	13,146	5,460	7,686	42%	-	114	850	72	1,446	58.78%	58.78%
2033	12,891	5,727	7,164	44%	-	116	868	74	1,477	58.78%	57.33%
2034	12,631	6,037	6,594	48%	-	117	840	75	1,508	55.67%	55.67%
2035	12,367	6,345	6,022	51%	-	111	858	77	1,541	55.67%	54.29%
2036	12,101	6,697	5,404	55%	-	111	830	79	1,577	52.65%	52.65%
2037	11,839	7,056	4,783	60%	-	104	851	81	1,616	52.65%	51.21%
2038	11,584	7,468	4,116	64%	-	103	818	83	1,656	49.40%	49.40%
2039	11,339	7,890	3,449	70%	-	104	839	85	1,697	49.40%	47.95%
2040	11,105	8,381	2,724	75%	-	106	798	87	1,739	45.90%	45.90%
2041	10,884	8,882	2,002	82%	-	106	818	89	1,781	45.90%	44.38%
2042	10,676	9,454	1,222	89%	-	98	745	91	1,824	40.82%	40.82%
2043	10,481	9,997	484	95%	-	98	59	93	1,867	3.16%	3.16%
2044	10,301	9,888	413	96%	-	94	59	96	1,910	3.11%	3.11%
2045	10,134	9,792	342	97%	-	87	60	98	1,954	3.08%	3.08%
2046	9,982	9,708	274	97%	-	87	61	100	1,999	3.04%	3.04%
2047	9,845	9,642	203	98%	-	84	62	102	2,045	3.02%	3.02%

Notes and assumptions:

All eligible employers (university and quasi-governmental employers) are assumed to cease participating from the system effective June 30, 2020 under the proposed cessation provisions.

The university and quasi-governmental employer contributions shown for FY 2021 reflect the cessation payments made by these employers.

All university employers are assumed to withdraw from the system under the hard freeze option with a 4.50% discount rate on the cessation liability and a lump sum payment.

All other quasi-governmental employers are assumed to withdraw from the system under the hard freeze option with a 3.50% discount rate on the cessation liability and installments.

Quasi-governmental employers are assumed to contribute 41.06% of payroll in each year prior to their cessation date of June 30, 2020.

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Kentucky Retirement Systems  
 KERS Non-Hazardous Insurance Fund  
 Exhibit 3-2  
 Proposed Plan Assumes All Quasi-Governmental Employers Cease Participation under Proposed Window  
 (\$ in Millions)

Fiscal Year Beginning July 1,	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio (3) / (2)	University Employer Contribution	Other Quasi Employer Contribution	Non-Quasi Employer Contribution	Member Contribution	Covered Payroll	Employer Contribution as % of Covered Payroll	Employer Actuarial Determined Contribution Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2018	\$ 2,436	\$ 887	\$ 1,549	36%	\$ 10	\$ 19	\$ 138	\$ 6	\$ 1,461	11.45%	12.40%
2019	2,497	978	1,519	39%	16	28	139	7	1,480	11.45%	10.65%
2020	2,530	1,082	1,448	43%	145	21	119	6	1,145	10.37%	10.37%
2021	2,570	1,316	1,254	51%	-	21	121	6	1,165	10.37%	9.23%
2022	2,602	1,393	1,209	54%	-	22	104	7	1,186	8.76%	8.76%
2023	2,629	1,449	1,180	55%	-	22	106	7	1,208	8.76%	8.48%
2024	2,651	1,506	1,145	57%	-	22	101	8	1,230	8.19%	8.19%
2025	2,668	1,556	1,112	58%	-	22	103	8	1,253	8.19%	7.93%
2026	2,680	1,607	1,073	60%	-	22	98	9	1,277	7.65%	7.65%
2027	2,686	1,650	1,036	61%	-	22	100	10	1,301	7.65%	7.38%
2028	2,686	1,693	993	63%	-	23	94	10	1,326	7.11%	7.11%
2029	2,680	1,728	952	64%	-	23	96	11	1,352	7.11%	6.85%
2030	2,668	1,763	905	66%	-	23	91	12	1,379	6.57%	6.57%
2031	2,650	1,792	858	68%	-	23	93	12	1,408	6.57%	6.34%
2032	2,629	1,823	806	69%	-	24	88	13	1,437	6.11%	6.11%
2033	2,605	1,851	754	71%	-	24	90	13	1,468	6.11%	5.91%
2034	2,578	1,882	696	73%	-	23	85	14	1,500	5.70%	5.70%
2035	2,549	1,910	639	75%	-	23	87	15	1,532	5.70%	5.52%
2036	2,521	1,945	576	77%	-	23	84	15	1,568	5.33%	5.33%
2037	2,494	1,981	513	79%	-	23	86	16	1,607	5.33%	5.16%
2038	2,470	2,026	444	82%	-	22	82	16	1,647	4.97%	4.97%
2039	2,448	2,073	375	85%	-	21	84	17	1,688	4.97%	4.83%
2040	2,430	2,129	301	88%	-	18	80	17	1,730	4.62%	4.62%
2041	2,415	2,186	229	91%	-	17	82	18	1,772	4.62%	4.49%
2042	2,405	2,254	151	94%	-	17	75	18	1,814	4.14%	4.14%
2043	2,399	2,324	75	97%	-	17	9	19	1,857	0.49%	0.49%
2044	2,398	2,335	63	97%	-	17	9	19	1,900	0.48%	0.48%
2045	2,400	2,349	51	98%	-	14	9	19	1,944	0.47%	0.47%
2046	2,406	2,365	41	98%	-	11	9	20	1,989	0.46%	0.46%
2047	2,413	2,381	32	99%	-	11	9	20	2,035	0.45%	0.45%

Notes and assumptions:

All eligible employers (university and quasi-governmental employers) are assumed to cease participating from the system effective June 30, 2020 under the proposed cessation provisions.  
 The university and quasi-governmental employer contributions shown for FY 20/21 reflect the cessation payments made by these employers.  
 All university employers are assumed to withdraw from the system under the hard freeze option with a 4.50% discount rate on the cessation liability and a lump sum payment.  
 All other quasi-governmental employers are assumed to withdraw from the system under the hard freeze option with a 3.50% discount rate on the cessation liability and installments.  
 Quasi employers are assumed to contribute 8.41% of payroll in each year prior to their cessation date of June 30, 2020.

# Kentucky Retirement Systems

## Investment Return Assumption and Funding Methodology Review

Presented by  
Glenn Bowen, FSA, EA, MAAA

May 18, 2017

11.1



# Outline

- Investment return assumption review
- Funding methodology review

## NOTES

- Milliman was retained to conduct a high level analysis
  - We have not collected census data from KRS
  - We have not programmed the valuations for the KRS systems
- All dollar amounts shown are rough estimates
- Official cost estimates should be based on detailed studies and projections conducted by KRS' retained actuary.

11.1

## Long Term Investment Return Assumption

System	Valuation Assumption	Milliman Assumption Current Asset Allocation	Milliman Assumption Proposed Asset Allocation
KERS NonHaz <sup>1</sup>	6.75%	6.55%	5.90%
KERS Haz	7.50%	6.70%	6.70%
CERS NonHaz	7.50%	6.70%	6.70%
CERS Haz	7.50%	6.70%	6.70%
SPRS <sup>1</sup>	6.75%	6.55%	5.90%

<sup>1</sup> Portfolios and related assumptions for KERS NonHaz and SPRS insurance benefits are consistent with KERS Haz and CERS portfolios and assumptions



## Rough Estimates of Cost Impact

System	Benefit	June 30, 2016 Liability Impact (\$ billions)	2017-18 Contribution Impact (\$ millions)
KERS NonHaz	Pension	\$1.19	\$ 88
KERS NonHaz	Insurance	0.25	23
KERS Haz	Pension	0.08	9
KERS Haz	Insurance	0.04	4
CERS NonHaz	Pension	1.13	107
CERS NonHaz	Insurance	0.31	33
CERS Haz	Pension	0.34	33
CERS Haz	Insurance	0.17	15
SPRS	Pension	0.07	5
SPRS	Insurance	0.03	2
<b>TOTAL</b>		<b>\$3.61</b>	<b>\$319</b>

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## Select & Ultimate Investment Return Assumption

System	Expected Return 10-year Select Period	Expected Return Ultimate Period (10+ years)	Expected Return 30-year Timeframe
KERS NonHaz <sup>1</sup>	5.15%	6.25%	5.90%
KERS Haz	6.25%	6.90%	6.70%
CERS NonHaz	6.25%	6.90%	6.70%
CERS Haz	6.25%	6.90%	6.70%
SPRS <sup>1</sup>	5.15%	6.25%	5.90%

<sup>1</sup> Portfolios and related assumptions for KERS NonHaz and SPRS insurance benefits are consistent with KERS Haz and CERS portfolios and assumptions

# Funding Methodology - overview

- Illustrations are for KERS Non-Hazardous pension
  - June 30, 2016 market value of assets = \$1.9 billion
  - 2015-16 benefit payments = \$0.9 billion
  - Assets represent two years worth of benefit payments
  - High liquidity needs
  - High funding needs
- Current funding methodology converts dollars into percentages of payroll for purposes of determining contributions
  - Payroll assumed to grow 4% per year
  - 2016-17 payroll on target to be 4% LESS than 2015-16 payroll

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# Funding Methodology – Question #1

- Should a retirement system with the funded status of KERS Non-Hazardous pension be smoothing assets for contribution purposes?
  - June 30, 2016 actuarial value of assets exceeds market value of assets by \$160 million
    - A small amount compared to liabilities
    - A material amount compared to assets
  - The difference is due to net deferred losses to be recognized over time (up to 5 years)
  - Under current funding methodology, recognizing market value of assets would increase 2017-18 contribution by \$8 million

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## Funding Methodology – Question #2

- Should a retirement system with the funded status of KERS Non-Hazardous pension be using a funding methodology that allows the unfunded liability to increase?
  - Under current funding methodology:
    - 2017-18 payment toward unfunded liability is \$630 million
    - This is less than the interest on the unfunded liability
    - Negative amortization occurs
    - The unfunded liability will not drop below current levels until halfway through the amortization period (year 14)
  - Paying interest only on the unfunded liability to prevent it from increasing would require a contribution of \$760 million

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## Funding Methodology – Question #3

- Should a retirement system with the funded status of KERS Non-Hazardous pension be using a funding methodology that is expressed as a percent of payroll?
  - Under current funding methodology, the actuary calculates a dollar amount of contribution, divides by payroll and expresses the resulting contribution rate as a percent of payroll
    - If payroll grows by less than the assumed amount, the System receives less dollars in contributions
    - This happens regardless of what the payroll growth assumption is
  - Invoicing employers in dollar terms will generate the expected amount of dollars, regardless of payroll
    - Prevent \$50 million shortfall in Scenario 1
    - Prevent \$60 million shortfall in Scenario 2

11.1

## Funding Methodology – Question #4

- Should a retirement system with the funded status of KERS Non-Hazardous pension work on paying down the unfunded liability now instead of years from now?
  - Under current funding methodology, significant negative amortization occurs
  - Paying interest only will prevent the unfunded liability from growing, but will not reduce it
  - Using a level dollar approach to amortizing the unfunded liability will begin paying down the debt
  - At the current 27 year period:
    - Annual payment is \$0.96 billion
    - Over 27 years the nominal interest payments decrease by \$4 billion

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## Funding Methodology – Question #5

- Should a retirement system with the funded status of KERS Non-Hazardous pension target paying down the unfunded liability over 27 years?
  - Cash flow needs may require an acceleration
  - Components of prior experience leading to current unfunded liability are not known
  - 20 year period illustrated for discussion purposes
  - At 20 year period with level dollar amortization:
    - Annual payment is \$1.11 billion
    - Over time the nominal interest payments decrease by an additional \$4 billion

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## Basis for Analysis

- Milliman was retained to conduct a high level analysis, and we have not collected census data from KRS nor have we programmed the valuations for the KRS systems. Official cost estimates should be based on detailed studies conducted by KRS' retained actuary.
- Future actuarial measurements may differ significantly from the current measurements 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 projections and changes in plan provisions or applicable law.
- The May 16, 2017 letter is an integral component of this analysis and should be read in its entirety. Caveats and statements of reliance appearing in our May 16, 2017 letter continue to apply.

11.1

## KENTUCKY RETIREMENT SYSTEMS

**TO:** Kentucky Retirement Systems Board of Trustees  
(Meeting on behalf of the Shareholders of KRS Perimeter Park West, Inc.)

**FROM:** Rebecca Adkins  
Interim Executive Director, Office of Operations

**DATE:** May 16, 2019

**SUBJECT:** KRS Perimeter Park West, Inc. Annual Shareholders Meeting

In accordance with the corporate bylaws and the shareholder resolution dated May 21, 2009, KRS Perimeter Park West, Inc. (PPW) is governed by a board of directors consisting of three (3) members. The KRS Board of Trustees is the governing authority over the three shareholders of PPW – the Kentucky Employees Retirement System (KERS) pension trust, the County Employees Retirement System (CERS) pension trust, and the State Police Retirement System (SPRS) pension trust. As the governing authority over the shareholders, the KRS Board of Trustees has the responsibility of electing directors to the PPW Board of Directors to serve for a term of one (1) year, or until their successors shall be elected and qualify. The one-year terms of the current PPW Board members – Keith Percy, Jerry Powell and David Gallagher – will expire at the Annual Meeting of the PPW Board of Directors on the above date.

PPW was established in October 1998 as a 501(c) 25 corporation located at 1260 Louisville Road, Frankfort, Kentucky. As such, the Corporation can only acquire and hold title to real property; it cannot have any employees. The only source of revenue for the Corporation is rent paid from Kentucky Retirement Systems (KRS). When excess cash is on hand at PPW, the money is paid back to its shareholders (Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System) in the form of dividends. The expenses of the Corporation are for the maintenance of the property. Title to the property is held in the name of PPW and no mortgage is on the property. KRS does not have title to the property, however, KRS maintains the Corporation as an investment on its books and its pension plans are the sole shareholders. The asset value as of March 31, 2018 was \$6.036 million. PPW is audited annually, and annually submits IRS Form 990 as required for this entity.

The sole purpose of PPW is to protect the Pension and Insurance Trusts of KRS should someone become injured on the property. If this occurred and a lawsuit was filed against the property, the suit would be filed against PPW instead of the Pension and Insurance Trusts.

**RECOMMENDATION:** The Executive Director, Operations recommends that the KRS Board of Trustees conduct an annual meeting on behalf of the shareholders of PPW during the KRS Board of Trustees meeting to be held on May 16, 2019 for the purpose of conducting the following business:

## **Agenda**

1. Roll Call.
2. Approval of minutes from the June 7, 2018, Annual Shareholders Meeting.
3. Nomination and election of three (3) persons to serve as members of the PPW Board of Directors from May 16, 2019 until the next annual meeting of the shareholder in 2020, or until their successors are elected.
4. Reallocate the PPW shares among the KRS pension plans.
5. Ratification of the lawful acts of the officers, directors and agents of PPW since the June 7, 2018 annual meeting.

**Perimeter Park West Inc., Annual Shareholder Meeting  
June 7, 2018  
1270 Louisville Road, Frankfort, Kentucky 40601**

Mr. Farris introduced the agenda item *Perimeter Park West Inc., Annual Shareholder Meeting* and then called the meeting to order.

All Board Members were present, except William Cook and John Farris.

Ms. Roggenkamp introduced the PPW meeting agenda.

Mr. Rich moved and was seconded by Mr. Fulkerson to approved the May 18, 2017 Shareholder Annual Meeting Minutes. The motion passed unanimously.

Ms. Pendergrass moved and was seconded by Mr. Downard to elect Mr. Peercy as Chair and Mr. Gallagher, and Mr. Powell as members by acclamation to serve on the KRS Perimeter Park West, Inc. Board from June 7, 2018 for a one-year term or until their successors are elected. The motion passed unanimously.

Ms. Pendergrass moved and was seconded by Mr. Powell to approve the PPW Corporate Share Allocation as presented. The motion passed unanimously.

Secretary Stephens moved and was seconded by Ms. Pendergrass to ratify the agent actions of the PPW Board. The motion passed unanimously.

Mr. Peercy moved and was seconded by Mr. Rich to adjourn the PPW Annual Shareholder Meeting; the motion passed unanimously and the meeting adjourned at 12:20 p.m.

**Perimeter Park West Inc., Annual Shareholder Meeting  
June 7, 2018  
1270 Louisville Road, Frankfort, Kentucky 40601**

**CERTIFICATION**

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

\_\_\_\_\_  
Recording Secretary

I, Chair of the KRS Board of Trustees, do certify that the Minutes of the PPW Annual Shareholder Meeting held on June 7, 2018, were approved on May 16, 2019.

\_\_\_\_\_  
Chair

I, Mark Blackwell, have reviewed the Minutes of the June 7, 2018 PPW Annual Shareholder Meeting for content, form, and legality.

\_\_\_\_\_  
Executive Director, Office of Legal Services

### **KENTUCKY RETIREMENT SYSTEMS**

**TO:** Kentucky Retirement Systems Board of Trustees  
(Meeting on behalf of the Shareholders of KRS Perimeter Park West, Inc.)

**FROM:** Rebecca Adkins  
Interim Executive Director, Office of Operations

**DATE:** May 16, 2019

**SUBJECT:** KRS Perimeter Park West, Inc. Annual Shareholders Meeting

The following KRS Board of Trustees members have agreed to be nominated and if elected, serve as PPW Board of Directors.

- Keith Peercy, Chair
- David Gallagher
- Jerry Powell

If approved by the KRS Board of Trustees, they would serve for the period of May 16, 2019 through the next annual meeting to be scheduled in May 2020 (or until Trustee, term expires).

**RECOMMENDATION:** Board of Trustees approval.

## KENTUCKY RETIREMENT SYSTEMS

**To:** Kentucky Retirement Systems Board of Trustees  
(Meeting on behalf of the Shareholders of KRS Perimeter Park West, Inc.)

**From:** Rebecca Adkins  
Interim Executive Director, Operations

**Date:** May 16, 2019

**Re:** PPW Corporate Share Allocation

Consistent with the Perimeter Park West update presented first to members of the Board of Trustees at the May 7, 2013, Investment Committee Meeting, this memo is being presented at this time to notify the Board of Trustees for PPW Corporate Shareholding changes. The changes are being made in order to be consistent with administrative expense accounting practices as the PPW properties are not being held for investment purposes. The share allocations are updated annually based on the number of members participating in each pension plan (as of the beginning of each fiscal year).

Shareholding allocations for the annual period are recommended in the following manner:

	Recommended 2019	Actual 2018
KERS Non-hazardous	64.74	65.70
KERS Hazardous	<u>6.16</u>	<u>6.04</u>
<b>Total KERS</b>	<b><u>70.90</u></b>	<b><u>71.74</u></b>
CERS Non-hazardous	117.42	116.70
CERS Hazardous	<u>10.30</u>	<u>10.18</u>
<b>Total CERS</b>	<b><u>127.72</u></b>	<b><u>126.88</u></b>
SPRS	1.38	1.38
<b>Total Shares</b>	<b>200.00</b>	<b>200.00</b>

**RECOMMENDATION:** KRS Management is recommending the Trustees adopt these share allocation changes.

j:/PPW Corp Share Allocation 2019

**KRS Perimeter Park West, Inc.**  
**Schedule of Lawful Acts of the Officers, Directors, and Agents**  
**For the Period Subsequent to June 7, 2018 to May 10, 2019**

June 11, 2018	Kentucky State Treasurer Filing Fee for 2018 Annual Report	\$15
October 8, 2018	Dean Dorton Allen Ford Progress Pymt for Audit and tax returns FYE 2018	\$5,000
November 28, 2018	Dean Dorton Allen Ford Progress Pymt for Audit and tax returns FYE 2018	\$5,000
January 17, 2019	Dean Dorton Allen Ford Progress Pymt for Audit and tax returns FYE 2018	\$5,800
March 12, 2019	KY Office of the Controller Ins. Fund Ins for FY 2019 (Fire & Tornado – Bldg)	\$2,718
April 17, 2019	J. Smith Lanier & Co. Directors & Officers Fed. Ins.	\$1,227.22