



KENTUCKY RETIREMENT SYSTEMS

**Schedules of Employer Allocations and
Pension Amounts by Employer**

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

CONTENTS

PAGES

REPORT OF INDEPENDENT AUDITORS	1 - 2
KENTUCKY EMPLOYEES RETIREMENT SYSTEM (NON-HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	3 - 11
SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER.....	12 - 15
KENTUCKY EMPLOYEES RETIREMENT SYSTEM (HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	16
SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER.....	17
COUNTY EMPLOYEES RETIREMENT SYSTEM (NON-HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	18 - 42
SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER.....	43 - 56
COUNTY EMPLOYEES RETIREMENT SYSTEM (HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS.....	57 - 63
SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER.....	64 - 66
NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER	67 - 71

Report of Independent Auditors

Audit Committee
Kentucky Retirement Systems
Frankfort, Kentucky

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

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

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

Opinion

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

Other Matter

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

Restriction on Use

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

Dean Dotson Allen Ford, PLLC

May 3, 2018

Lexington, Kentucky

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

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
014A	BRECKINRIDGE CO ATTORNEY	\$ 38,017	0.006110%
024A	CHRISTIAN COUNTY ATTORNEY	9,110	0.001464%
031A	EDMONSON COUNTY ATTORNEY	18,519	0.002976%
060A	KNOTT COUNTY ATTORNEY	38,667	0.006215%
071A	LOGAN COUNTY ATTORNEY	43,925	0.007060%
086A	MONROE CO ATTORNEY	11,155	0.001793%
10005	LEGS GENERAL ASSEMBLY	478,733	0.076945%
10010	LEGS LEGISLATIVE RES COMM	7,968,634	1.280773%
116A	WAYNE COUNTY ATTORNEY	49,487	0.007954%
1430	EASTERN KY UNIV	10,887,777	1.749957%
1433	KET FOUNDATION	721,819	0.116016%
1434	KY BAR ASSOCIATION	961,241	0.154497%
1435	CHILD WATCH ADVOCACY CTR	77,472	0.012452%
1436	PURCHASE AREA SACAC	207,393	0.033334%
1437	SANCTUARY INC	194,955	0.031334%
1438	O A S I S	264,016	0.042434%
1439	BARREN RIVER CHILD ADVOCA	64,090	0.010301%
1440	MOREHEAD STATE UNIVERSITY	3,657,596	0.587873%
1445	MURRAY STATE UNIV	5,341,635	0.858544%
1450	NORTHERN KY UNIVERSITY	14,593,028	2.345490%
1451	LINCOLN ADVOCACY SUPPORT	114,036	0.018329%
1452	SPRINGHAVEN INC	152,449	0.024503%
1453	SAFE HARBOR	239,791	0.038541%
1454	D.O.V.E.S.	103,329	0.016608%
1455	GATEWAY CHILD ADVOCACY	25,092	0.004033%
1456	JUDI'S PLACE FOR KIDS, INC.	81,738	0.013137%
1457	KY RIVER CHILD ADVOCACY	40,558	0.006519%
1458	BLUEGRASS RAPE CRISIS CTR	259,242	0.041667%
1459	NURSING HOME OMBUDSMAN	102,956	0.016548%
1465	WESTERN KENTUCKY UNIV	8,081,119	1.298852%
1480	KASAP	152,779	0.024556%
1481	KDVA	282,460	0.045399%
1482	KACAC	17,042	0.002739%
1483	PENNYRILE CHILD ADV CTR	58,579	0.009415%
1484	BUFFALO TR CHILD ADV INC	37,604	0.006044%
1485	CUMBERLAND V C A CENTER	78,553	0.012626%
1486	LAKE CUMB CHILD ADV CTR	53,238	0.008557%
1487	B.R.A.S.S.	254,835	0.040959%
1488	WOMEN AWARE	94,777	0.015233%
1489	BETHANY HOUSE ABUSE SHEL	180,812	0.029061%
1490	HOPE HARBOR INC	89,550	0.014393%
1491	CHILD ADV CTR OF GRN RVR	63,670	0.010233%

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

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
1492	CSG HEADQUARTERS	1,876,869	0.301663%
1994	KY HIGHER ED STUD LN CORP	5,186,253	0.833570%
20020	JUDL JUDICIAL RET SYSTEM	70,667	0.011358%
20025	JUDL ADM OFF OF THE COURT	20,997,228	3.374816%
3022	LEX FAYETTE CO HLTH DEPT	2,602,347	0.418267%
3023	LAKE CUMBERLAND DISTRICT	2,532,324	0.407012%
3024	WEDCO DIST HEALTH DEPT	1,147,948	0.184506%
3025	NORTHERN KY DIST HLTH DEP	2,661,598	0.427790%
3026	BARREN RVR DIST HLTH DEPT	2,517,926	0.404698%
3027	GREEN RVR DIST HLTH DEPT	2,599,096	0.417744%
3028	LINCOLN TRL DIST HLTH DEP	1,472,658	0.236696%
3029	PURCHASE DIST HLTH DEPT	902,264	0.145018%
3030	MERCER CO HEALTH DEPT	319,480	0.051349%
3031	CUMBERLAND VLY DIST HEALT	1,351,407	0.217207%
3033	KY RIVER DIST HEALTH DEPT	1,733,234	0.278577%
3034	BOURBON CO HEALTH CENTER	222,965	0.035836%
3035	CLARK CO HEALTH DEPT	873,843	0.140450%
3036	GATEWAY DIST HEALTH DEPT	712,687	0.114548%
3037	BOYLE CO HEALTH DEPT	233,027	0.037454%
3038	PIKE CO HEALTH DEPT	1,031,044	0.165716%
3039	FLOYD CO HEALTH CENTER	490,171	0.078784%
3040	MARTIN CO HEALTH DEPT	192,809	0.030990%
3042	BUFFALO TRACE HEALTH DEPT	340,586	0.054741%
3044	N CENTRAL DIST HLTH DEPT	647,699	0.104103%
3045	PENNYRILE DIST HLTH DEPT	620,231	0.099688%
3047	BREATHITT CO HEALTH DEPT	674,344	0.108385%
3048	GREENUP CO HLTH DEPT	437,623	0.070338%
3049	WHITLEY CO HEALTH DEPT	945,538	0.151973%
3050	LAUREL CO HEALTH DEPT	453,247	0.072849%
3051	KNOX CO HEALTH DEPT	858,253	0.137944%
3052	MONROE CO HEALTH DEPT	149,685	0.024058%
3053	BULLITT CO HEALTH DEPT	466,432	0.074968%
3054	THREE RIVERS DIST HLTH	858,371	0.137963%
3055	ESTILL CO HEALTH DEPT	227,693	0.036596%
3056	OLDHAM CO HEALTH DEPT	377,706	0.060707%
3057	LEWIS CO HEALTH DEPT	235,158	0.037796%
3058	FLEMING CO HEALTH DEP	161,879	0.026018%
3059	JESSAMINE CO HEALTH DEPT	432,714	0.069549%
3060	POWELL CO HEALTH DEPT	119,375	0.019187%
3061	ANDERSON CO HEALTH DEPT	221,053	0.035529%
3062	MADISON CO HEALTH DEP	1,725,220	0.277289%
3064	JOHNSON CO HEALTH DEPT	520,177	0.083606%

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

Kentucky Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
3065	MAGOFFIN CO HEALTH DEPT	227,852	0.036622%
3066	ALLEN CO HEALTH DEPT	353,575	0.056829%
3067	FRANKLIN CO HEALTH DEPT	1,063,334	0.170906%
3068	LINCOLN CO HEALTH DEPT	204,091	0.032803%
3069	WOODFORD CO HEALTH DEPT	209,903	0.033737%
3072	MUHLENBERG CO.HEALTH DEPT	320,871	0.051573%
3073	MARSHALL CO HEALTH DEPT	673,622	0.108269%
3074	CHRISTIAN CO HEALTH DEPT	610,205	0.098076%
3075	HOPKINS CO HEALTH DEPT	594,112	0.095490%
3076	TODD CO HEALTH DEPT	224,991	0.036162%
3077	BRACKEN CO HEALTH DEPT	146,319	0.023517%
3078	MONTGOMERY CO HEALTH DEPT	619,724	0.099606%
3079	GARRARD COUNTY HEALTH DPT	176,619	0.028387%
3080	BRECKINRIDGE CO HEALTH BD	214,891	0.034539%
3081	ASHLAND BOYD CO HEALTH DP	494,810	0.079529%
3082	LAWRENCE CO HEALTH DEPT	295,195	0.047446%
3083	GRAVES CO HEALTH CENTER	383,405	0.061623%
3084	CALLOWAY CO HEALTH DEPT	252,819	0.040635%
3085	BELL CO HEALTH DEPT	454,854	0.073107%
3086	GRAYSON COUNTY HEALTH DEPT	203,315	0.032678%
3087	HARLAN CO HEALTH DEPT	404,648	0.065038%
3088	CARTER CO HEALTH DEPT	199,297	0.032032%
31030	UNIFIED PROSECUTORIAL SYS	19,912,066	3.200401%
31035	DEPT OF AGRICULTURE	3,705,627	0.595593%
31040	ATTORNEY GENERALS OFFICE	3,577,367	0.574979%
31045	AUDITOR OF PUBLIC ACCOUNT	2,800,523	0.450119%
31066	REGISTRY OF ELECTION	258,623	0.041568%
31070	GOVERNORS OFFICE	853,336	0.137154%
31074	DEPT OF VETERANS AFFAIRS	10,972,092	1.763509%
31076	MILITARY AFFAIRS COMM	44,966	0.007227%
31082	KY INFRASTRUCTURE	215,839	0.034691%
31085	LT GOVERNORS OFFICE	167,076	0.026854%
31089	AGRICULTURAL DEVELOP BD	265,075	0.042605%
31094	OFF OF HOMELAND SECURITY	361,353	0.058079%
31095	DEPT MILITARY AFFAIRS	7,475,232	1.201470%
31110	OFF OF SECRETARY TO CABIN	75,100	0.012071%
31112	GOV OFF LOCAL DEVELOPMENT	1,008,156	0.162038%
31120	SECRETARY OF STATE	562,883	0.090470%
31125	STATE TREASURERS OFFICE	523,186	0.084090%
31135	EARLY CHILDHOOD ADVISORY COUNCIL	182,990	0.029411%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	30,421	0.004889%
31137	KY COMM NETWORK AUTH	219,398	0.035263%

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

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
31150	BOARD OF ACCOUNTANCY	85,605	0.013759%
31155	BOARD OF AUCTIONEERS	7,091	0.001140%
31165	BOARD OF BARBERING	39,674	0.006377%
31170	BOARD OF CHIROPRACTIC EXM	48,963	0.007870%
31180	BOARD OF DENTISTRY	53,542	0.008606%
31185	BOARD OF ELECTIONS	205,738	0.033068%
31190	BRD OF EMBALMERS/FUN DIR	71,625	0.011512%
31200	BOARD OF EXM ARCHITECTS	70,946	0.011403%
31205	KY LANDSCAPE ARCH REG BD	9,727	0.001563%
31215	BD EXAMINERS OF SOCIAL WK	60,413	0.009710%
31225	BD OF HAIRDRESSERS/CSMTG	170,358	0.027381%
31245	BD OF MEDICAL LICENSURE	275,147	0.044223%
31250	BOARD OF NURSING	1,048,398	0.168506%
31260	BOARD OF OPTOMETRIC EXM	28,854	0.004638%
31263	KY RESPIRATORY CARE BD	38,388	0.006170%
31268	PERSONNEL BOARD	114,103	0.018339%
31270	KY BOARD OF PHARMACY	335,093	0.053858%
31275	BD OF PHYSICAL THERAPY	50,477	0.008113%
31284	BOARD OF REAL ESTATE APPR	47,235	0.007592%
31290	BD OF PROF ENGINEERS & LA	234,389	0.037673%
31345	SCHOOL FAC CONSTR COMM	68,352	0.010986%
31354	EXECUTIVE BRANCH ETH COMM	108,380	0.017420%
31370	COMMISSION ON HUMAN RIGHT	390,480	0.062761%
31395	COMMISSION- REAL ESTATE	120,025	0.019291%
31400	COMMISSION ON WOMEN	37,288	0.005993%
31415	KY COUNCIL POSTSEC EDUCAT	1,145,946	0.184184%
31765	OFFICE OF STATE BUD DIREC	608,848	0.097858%
35605	TRAN OFF OF THE SECRETARY	1,300,848	0.209081%
35607	TRAN OFFICE OF LEGAL SVC	979,917	0.157499%
35609	DIVISION OF FACILITY MANA	862,920	0.138694%
35615	TRAN DEPT OF AVIATION	439,990	0.070718%
35616	TRAN OFFICE OF PERSONNEL	692,177	0.111251%
35617	OFFICE OF INFORMAT TECHNO	912,266	0.146626%
35618	OFFICE OF AUDITS	880,002	0.141440%
35619	DOT PAYROLL DIVISION	338,427	0.054394%
35625	TRAN DEPT OF HIGHWAYS	68,191,446	10.960183%
35628	TRAN DEPT OF INTERGOV PRO	197,109	0.031681%
35630	TRAN DEPT OF VEH REGULATE	3,062,072	0.492157%
36635	EDEV OFF OF THE SECRETARY	1,596,566	0.256611%
3801	KENTUCKY STATE UNIVERSITY	1,515,810	0.243631%
39075	KHEAA DIV OF FINANCIAL AF	530,040	0.085192%
39079	COMMONWEALTH OF TECHNOL	8,712,775	1.400376%

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

Kentucky Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
39084	KY RIVER AUTHORITY	146,316	0.023517%
39103	OFFICE OF PVA'S	11,640,062	1.870869%
39130	DEPT OF REVENUE	14,086,810	2.264127%
39750	OFFICE OF SECRETARY	2,194,821	0.352766%
39757	FIN OFFICE OF INSP GENERAL	177,553	0.028538%
39758	OFF OF THE CONTROLLER	1,474,806	0.237041%
39785	DEPT FACILITIES SUPP SVCS	4,042,903	0.649803%
50235	KY STATE FAIR BOARD	3,290,837	0.528925%
50410	COMM KY HERITAGE COUNCIL	325,048	0.052244%
50529	KY ARTS COUNCIL	320,870	0.051572%
50550	KY HISTORICAL SOCIETY	740,564	0.119028%
50660	DEPT OF FISH & WILDLIFE	5,746,442	0.923607%
50665	COMM KY HORSE PARK	1,125,506	0.180899%
50670	DEPT OF PARKS	9,706,675	1.560122%
50850	COMM OFFICE OF SECRETARY	697,739	0.112145%
50852	KY ARTISANS CTR AT BEREA	208,456	0.033504%
50860	DEPT OF TOURISM	567,191	0.091163%
51183	EDUC PROF STANDARDS BD	254,750	0.040945%
51340	KY COMM DEAF/HARD OF HEAR	236,876	0.038072%
51407	KY ENVIRONMENTAL EDUC COU	27,996	0.004500%
51530	EDUC OFFICE OF SECRETARY	1,528,973	0.245747%
51531	DEPT WORKFORCE INVESTMENT	9,348,933	1.502623%
51532	KY COMM ON PROPRIETARY ED	29,577	0.004754%
51540	EDUC DEPT OF EDUCATION	4,150,198	0.667048%
51545	KY EDUCATIONAL TV AUTHOR	2,238,414	0.359773%
51555	KY DEPT LIBRARY & ARCHIVE	1,284,283	0.206419%
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	451,631	0.072589%
53721	H&FS OFF OF THE SECRETARY	6,252,582	1.004957%
53723	OFFICE INSPECTOR GENERAL	4,111,964	0.660903%
53724	OFFICE OF HEALTH POLICY	212,232	0.034111%
53725	DEPT OF AGING/INDEP LIVIN	2,426,322	0.389975%
53727	DEPT FOR INCOME SUPPORT	7,490,769	1.203967%
53728	DEPT FOR PUBLIC HEALTH	6,871,078	1.104366%
53729	OFF HUMAN RESOURCE MANAGE	10,265,292	1.649907%
53730	H&FS DEPT HUMAN SUPPORT S	255,879	0.041127%
53736	H&FS DEPT FOR COMM BASE S	64,782,156	10.412224%
53746	DEPT FOR MEDICAID SERVICE	3,183,018	0.511596%
53767	COMM CHILDREN SPEC HEALTH	2,577,951	0.414346%
54500	J&PS OFF OF SECRETARY	2,092,179	0.336269%
54515	DEPT OF PUBLIC ADVOCACY	9,707,893	1.560318%
54520	J&PS DEPT OF KY STATE POL	12,207,621	1.962091%
54523	J&PS OF JUVENILE JUSTICE	18,577,188	2.985851%

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

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
54525	DEPT OF CRIMINAL JUST TRN	2,594,542	0.417012%
54527	J&PS DEPT OF CORRECTIONS	5,393,418	0.866866%
5470	KCTCS	9,346,062	1.502162%
55790	OFFICE OF THE SECRETARY	2,374,963	0.381720%
55793	DEPT PERSONNEL ADMIN	929,217	0.149350%
55794	DEPT FOR EMPLOYEE INS	985,768	0.158439%
56102	OFFICE OF THE SECRETARY	837,440	0.134599%
56106	DEPT OF WRKPLACE STANDARD	2,073,795	0.333314%
56107	DEPT OF WORKERS CLAIMS	2,726,182	0.438170%
56113	KY OSH REVIEW COMMISSION	104,846	0.016852%
56114	WORKERS COMP FUNDING COMM	308,790	0.049631%
56115	GEN ADM PROG SUPP S SERVI	989,348	0.159015%
56116	OFF OF INSPCT GEN S SVCS	81,209	0.013052%
57123	KY PUBLIC SVC COMMISSION	1,767,028	0.284009%
57124	KY STATE NATURE PRES COMM	264,840	0.042567%
57126	OFFICE OF THE SECRETARY	813,326	0.130723%
57127	DEPT FOR ENERGY DEV & IND	269,228	0.043272%
57128	DEPT FOR NATURAL RESOURCE	9,583,289	1.540291%
57129	DEPT FOR ENVIRONM PROTECT	12,436,985	1.998956%
58175	BRD OF CLMS & CRIME VICTI	56,920	0.009149%
58300	KY BOARD OF TAX APPEALS	14,251	0.002291%
58374	KY HORSE RACING AUTHORITY	759,127	0.122012%
58671	KY CLAIMS COMMISSION	188,834	0.030351%
58675	OFFICE OF THE SECRETARY	915,208	0.147098%
58676	DEPT OF INSURANCE	1,714,524	0.275570%
58677	OFF OF OCCUP & PROFESSION	417,395	0.067087%
58678	KY BOXING & WRESTLING AUT	1,201	0.000193%
58680	DEPT OF ALCOHOL & BEVERA	515,221	0.082810%
58681	DEPT OF CHARITABLE GAMING	459,688	0.073884%
58685	DEPT OF FINANCIAL INSTITU	1,944,617	0.312552%
58690	DEPT OF HOUSING & BUILD C	3,475,047	0.558533%
7403	ASST OF COMMONWEALTH ATTY	402,057	0.064621%
7407	KENTUCKY HOUSING CORP	4,777,956	0.767945%
7408	FRANKLIN CO COUNCIL AGING	57,205	0.009194%
7409	MUN ELEC POW ASSOC OF KY	51,563	0.008288%
7415	HIGHSCHOOL ATHLETIC ASSOC	165,427	0.026589%
7416	KY OFFICE OF BAR ADMISSIO	78,892	0.012680%
7417	KY ASSOC OF REGIONAL PROG	59,857	0.009621%
7718	MASTER COMM BOONE CO	77,511	0.012458%
7720	MASTER COMM CAMPBELL CO	45,409	0.007298%
7724	MASTER COMM CHRISTIAN CO	11,663	0.001875%
7725	MASTER COMM CLARK CO	8,400	0.001350%

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

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
7727	MASTER COMM CLINTON/CUMBE	10,105	0.001624%
7730	MASTER COMM DAVIESS CO	59,042	0.009490%
7734	MASTER COMM FAYETTE CO	85,790	0.013789%
7740	MASTER COMM GARRARD CO	7,486	0.001203%
7741	MASTER COMM GRANT CO	36,669	0.005894%
7743	MASTER COMM GRAYSON CO	21,327	0.003428%
7747	MASTER COMM HARDIN CO	60,780	0.009769%
7750	MASTER COMMISSIONER HART COUNTY	3,219	0.000517%
7751	MASTER COMM HENDERSON CO	9,416	0.001513%
7753	MASTER COMM HOPKINS CO	34,493	0.005544%
7756	MASTER COMM JEFF CIRCUIT	188,804	0.030346%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	40,240	0.006468%
7759	MASTER COMM KENTON CO	77,744	0.012496%
7763	MASTER COMM LAUREL CO	29,375	0.004721%
7773	MASTER COMM MCCracken CO	43,753	0.007032%
7776	MASTER COMM MADISON CO	42,707	0.006864%
7781	MASTER COMM MASON CO	14,593	0.002345%
7782	MASTER COMM MEADE CO	33,956	0.005458%
7790	MASTER COMM NELSON CO	37,611	0.006045%
7792	MASTER COMM OHIO COUNTY	4,950	0.000796%
7793	MASTER COMM OLDHAM CO	35,641	0.005728%
7794	MASTER COMM OWEN CO	8,657	0.001391%
7798	MASTER COMM PIKE CO	34,009	0.005466%
7799	MASTER COMM FOR FLEMING	10,678	0.001716%
7805	MASTER COMM SCOTT CO	46,003	0.007394%
7807	MASTER COMM SIMPSON CO	16,629	0.002673%
7814	MASTER COMM WARREN CO	60,929	0.009793%
7817	LOGAN CO MASTER COM	14,089	0.002264%
7819	MASTER COMM FLOYD CO	21,327	0.003428%
7820	MASTER COMM BARREN CO	32,469	0.005219%
7821	MASTER COMM MUHLENBERG CO	17,806	0.002862%
8202	NORTHERN KY REG MHMR BD	1,540,885	0.247661%
8204	COMMUNICARE INC	3,265,039	0.524779%
8205	ADANTA/BEHAVIORAL HLTH SR	3,753,904	0.603353%
8208	CUMBERLAND RIVER MHMR	5,423,112	0.871639%
8209	WESTERN KY REG MHMR ADV	1,711,979	0.275161%
8210	BLUEGRASS.ORG	16,137,476	2.593724%
8211	PENNYROYAL REG MHMR BD	2,854,242	0.458753%
8213	GREEN RVR REG MHMR BD	1,899,360	0.305278%
8216	COMPREHEND INC REG MHMR B	1,694,935	0.272421%
8220	LIFESKILLS INC	4,691,420	0.754037%
8221	MOUNTAIN COMP CARE CENTER	2,501,708	0.402091%

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

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
W002	ALLEN COUNTY ATTORNEY	46,343	0.007449%
W003	ANDERSON COUNTY ATTORNEY	15,837	0.002545%
W005	BARREN COUNTY ATTORNEY	97,259	0.015632%
W007	BELL COUNTY ATTORNEY	81,345	0.013074%
W008	BOONE COUNTY ATTORNEY	268,079	0.043087%
W011	BOYLE COUNTY ATTORNEY	5,736	0.000922%
W015	BULLITT COUNTY ATTORNEY	31,478	0.005059%
W021	CARROLL COUNTY ATTORNEY	30,642	0.004925%
W022	CHILD SUPPORT ENFORCEMENT	18,998	0.003053%
W023	CASEY COUNTY ATTORNEY	33,440	0.005375%
W025	CLARK COUNTY ATTORNEY	63,792	0.010253%
W028	CRITTENDEN CO ATTORNEY	24,295	0.003905%
W030	DAVISS COUNTY ATTORNEY	28,848	0.004637%
W036	FLOYD COUNTY ATTORNEY	160,444	0.025788%
W037	FRANKLIN COUNTY ATTORNEY	112,803	0.018130%
W039	GALLATIN COUNTY ATTORNEY	1,594	0.000256%
W040	GARRARD COUNTY ATTORNEY	36,998	0.005947%
W041	GRANT COUNTY CHILD SUPPOR	11,142	0.001791%
W042	GRAVES COUNTY ATTORNEY	87,129	0.014004%
W046	HANCOCK COUNTY ATTORNEY	10,490	0.001686%
W049	HARRISON COUNTY ATTORNEY	44,586	0.007166%
W053	HICKMAN COUNTY ATTORNEY	15,352	0.002467%
W054	HOPKINS COUNTY ATTORNEY	135,146	0.021722%
W055	JACKSON COUNTY ATTORNEY	5,090	0.000818%
W056	JEFFERSON CO ATTORNEY	95,491	0.015348%
W062	LARUE COUNTY ATTORNEY	45,865	0.007372%
W063	LAUREL COUNTY ATTORNEY	11,911	0.001914%
W065	LEE COUNTY ATTORNEY	26,641	0.004282%
W073	MCCRACKEN COUNTY ATTORNEY	25,254	0.004059%
W074	MCCREARY COUNTY ATTORNEY	50,712	0.008151%
W076	MADISON COUNTY ATTORNEY	183,283	0.029458%
W077	MAGOFFIN CO ATTORNEY	34,554	0.005554%
W082	MEADE COUNTY ATTORNEY	43,792	0.007039%
W083	MENIFEE COUNTY ATTORNEY	7,968	0.001281%
W084	MERCER COUNTY ATTORNEY	12,023	0.001932%
W087	MONTGOMERY CO ATTORNEY	53,921	0.008667%
W088	MORGAN COUNTY ATTORNEY	46,152	0.007418%
W093	OLDHAM COUNTY ATTORNEY	128,859	0.020711%
W094	OWEN COUNTY ATTORNEY	23,904	0.003842%
W096	PENDLETON COUNTY ATTORNEY	21,550	0.003464%
W100	PULASKI COUNTY ATTORNEY	111,391	0.017904%
W102	ROCKCASTLE CO ATTORNEY	44,027	0.007076%

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

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
W103	ROWAN COUNTY ATTORNEY	46,912	0.007540%
W106	SHELBY COUNTY ATTORNEY	31,859	0.005121%
W107	SIMPSON COUNTY ATTORNEY	26,784	0.004305%
W108	SPENCER COUNTY ATTORNEY	30,867	0.004961%
W110	TODD COUNTY ATTORNEY	9,517	0.001530%
W111	TRIGG COUNTY ATTORNEY	45,791	0.007360%
W112	TRIMBLE COUNTY ATTORNEY	24,889	0.004000%
W113	UNION COUNTY ATTORNEY	34,327	0.005517%
W117	WEBSTER COUNTY ATTORNEY	38,416	0.006174%
W118	WHITLEY COUNTY ATTORNEY	78,968	0.012692%
X034	FAYETTE CO ATTORNEY OFF	71,229	0.011448%
X059	KENTON COUNTY ATTORNEY	29,830	0.004794%
3043	LITTLE SANDY DIST HEALTH	-	0.000000%
7410	COMMONWEALTH CREDIT UNION	-	0.000000%
9940	KY EMPLOYERS MUTUAL INS	-	0.000000%
31097	OFF OF MINORITY EMPOWMENT	-	0.000000%
31099	FAITH BASED/NONPROFIT SOC	-	0.000000%
57121	ENVIRONMENTAL QUAL COMM	-	0.000000%
57122	MINE SAFETY REV COMM	-	0.000000%
7719	MASTER COMM BOURBON CO	-	0.000000%
W006	BATH COUNTY ATTORNEY	-	0.000000%
8201	KY RIVER COMM CARE INC	-	0.000000%
		\$ <u>622,174,031</u>	<u>100.00000%</u>

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

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter		
014A	BRECKINRIDGE CO ATTORNEY	\$ 818,027	\$ 934,002	\$ 721,600	\$ 129,340	\$ 25,600	\$ 154,940	\$ (3,556)	\$ 151,384	\$ 146	\$ 103,787	\$ 10,223	\$ 21,635	\$ 135,791	\$ 5,268	\$ -	\$ 6,267	\$ 14,743	\$ 26,278	\$ 73,718	\$ 35,812	\$ 1,110	\$ (1,127)	\$ -	\$ -
024A	CHRISTIAN COUNTY ATTORNEY	196,005	223,794	172,901	30,991	(108,510)	(77,519)	(852)	(78,371)	35	24,868	2,450	3,505	30,858	1,262	1,502	62,197	64,961	(32,447)	(1,651)	266	(270)	-	-	
031A	EDMONSON COUNTY ATTORNEY	398,571	455,077	351,588	63,019	85,522	148,541	(1,732)	146,809	71	30,568	4,981	127,919	183,539	2,567	3,054	-	5,621	107,127	70,800	541	(549)	-	-	
060A	KNOTT COUNTY ATTORNEY	832,085	950,053	734,001	131,562	116,795	248,357	(3,617)	244,740	148	105,570	10,399	255,661	139,544	5,358	-	6,375	11,733	163,736	80,210	1,129	(1,146)	-	-	
071A	LOGAN COUNTY ATTORNEY	945,217	1,079,223	833,797	149,450	4,806	154,256	(4,108)	150,148	168	119,924	11,813	2,765	134,670	6,087	-	7,242	11,057	24,386	71,659	38,644	1,282	(1,302)	-	
086A	MONROE CO ATTORNEY	240,053	274,086	211,756	37,955	5,753	43,708	(1,043)	42,665	43	30,457	3,000	8,060	41,560	1,546	-	1,839	3,385	24,193	13,986	326	(331)	-	-	
10005	LEGS GENERAL ASSEMBLY	10,301,656	11,762,155	9,087,322	1,628,811	441,877	2,070,688	(44,777)	2,025,911	1,832	1,307,014	128,744	762,490	2,000,080	66,338	-	78,928	16,056	161,322	1,308,304	730,668	13,973	(14,187)	-	
10010	LEGS LEGISLATIVE RES COMM	171,474,200	195,784,657	151,261,255	27,112,055	3,298,955	30,411,010	(745,320)	29,665,690	30,500	21,755,644	2,142,981	4,823,086	28,752,211	1,104,214	-	1,313,778	16,571,910	2,417,992	16,571,910	9,765,863	232,992	(236,146)	-	
116A	WAYNE COUNTY ATTORNEY	1,064,908	1,215,884	939,380	168,374	(11,699)	156,675	(4,629)	152,046	189	135,109	13,309	6,159	209,630	6,858	-	8,159	52,624	67,641	95,184	46,827	1,444	(1,467)	-	
143A	EASTERN KY UNIV	234,290,134	267,506,210	206,672,604	37,043,980	2,904,053	39,948,033	(1,018,352)	38,929,681	41,673	29,725,363	4,982,491	19,702,887	640,723	2,808,290	100,023	-	1,795,053	5,523,351	8,827,123	19,274,631	9,580,645	317,797	(322,655)	-
1433	KET FOUNDATION	15,532,613	17,734,722	13,701,667	2,455,886	328,207	2,784,093	(67,513)	2,716,580	2,763	1,970,687	194,117	78,628	2,164,804	40,723	-	46,951	119,006	228,625	1,590,747	989,240	21,969	(21,391)	-	
1434	KY BAR ASSOCIATION	20,584,578	23,617,099	17,470,600	3,270,471	267,738	3,538,209	(89,906)	3,448,303	3,679	2,624,338	258,503	273,288	3,159,808	113,199	-	158,478	291,677	2,911,478	1,827,013	1,041,547	28,057	(28,486)	-	
1435	CHILD WATCH ADVOCACY CTR	1,667,116	1,903,468	1,470,600	263,590	55,338	318,928	(7,246)	311,682	297	210,835	26,905	36,399	269,045	10,735	-	12,773	23,308	158,358	87,213	2,261	(2,296)	-		
1436	PURCHASE AREA SACAC	4,462,868	5,095,583	3,936,797	705,631	308,442	1,014,273	(19,398)	994,875	794	566,223	55,774	463,992	1,086,383	28,739	-	34,193	62,932	628,104	395,438	6,054	(6,146)	-		
1437	SANCTUARY INC	4,195,235	4,790,077	3,603,712	663,315	(694)	662,621	(18,235)	644,386	746	532,267	52,430	237,987	823,430	27,015	-	32,142	84,036	143,193	400,037	280,285	5,691	(5,777)	-	
1438	O A S I S	5,681,207	6,486,650	5,011,520	898,265	63,248	961,513	(21,694)	939,819	1,011	720,798	71,000	57,678	850,487	36,584	-	43,528	80,112	490,471	280,022	7,706	(7,824)	-		
1439	BARREN RIVER CHLD ADVOCA	1,379,133	1,574,657	1,216,564	218,057	90,753	308,810	(5,994)	302,816	245	174,976	17,236	10,566	358,922	8,881	-	10,566	203,963	1,222	203,963	1,871	(1,899)	-		
1440	MOREHEAD STATE UNIVERSITY	78,706,550	89,865,034	69,428,821	12,444,416	(3,048,046)	9,396,370	(342,101)	9,054,269	13,999	9,985,827	983,627	-	10,983,453	506,833	-	603,023	4,505,910	3,390,657	1,978,661	106,759	(108,391)	-		
1445	MURRAY STATE UNIV	114,944,761	131,240,854	101,395,363	18,174,096	(693,406)	17,480,690	(499,612)	16,981,078	20,445	14,583,519	1,436,510	1,061,183	17,011,657	740,191	-	880,668	9,028,459	5,556,487	155,914	(158,296)	-			
1450	NORTHERN KY UNIVERSITY	314,022,096	358,542,033	277,050,965	49,505,256	(5,188,570)	44,316,776	(1,364,911)	43,096,865	55,854	39,841,288	3,924,459	-	43,821,601	202,156	-	2,405,932	7,040,943	11,469,031	20,621,271	11,737,808	425,947	(432,456)	-	
1451	LINCOLN ADVOCACY SUPPORT	2,453,948	2,801,852	2,161,882	387,998	31,648	419,646	(10,666)	408,980	436	311,343	30,668	239,019	581,466	18,801	-	212,749	200,602	1,681,165	3,329	(3,379)	-			
1452	SPRINGHAVEN INC	3,280,544	3,745,638	2,893,842	518,692	61,886	580,578	(14,259)	566,319	584	416,216	40,998	146,786	604,584	21,125	-	25,134	75,211	121,470	293,496	189,686	4,450	(4,518)	-	
1453	SAFE HARBOR	5,159,999	5,891,549	4,551,751	815,855	404,514	1,220,369	(22,428)	1,197,941	918	654,670	64,487	39,534	1,508,951	33,228	-	39,534	6,999	82,601	841,010	585,446	(7,106)	-		
1454	D.O.V.E.S.	2,223,535	2,538,773	1,961,430	351,567	98,559	450,126	(9,665)	440,461	395	282,109	27,788	145,572	455,864	14,319	-	17,036	31,355	263,547	161,010	3,016	(3,062)	-		
1455	GATEWAY CHILD ADVOCACY	539,952	616,502	476,303	85,373	(13,901)	71,472	(2,347)	69,125	96	68,506	6,748	18,993	94,343	3,477	-	4,137	6,477	14,091	48,419	31,843	732	(744)	-	
1456	JUD'S PLACE FOR KIDS, INC.	1,758,826	2,008,180	1,551,500	278,091	146,364	424,455	(7,645)	416,810	313	223,150	21,981	239,951	485,395	11,326	-	13,476	24,802	279,658	180,971	2,386	(2,422)	-		
1457	KY RIVER CHILD ADVOCACY	872,786	996,523	769,904	137,998	(30,567)	107,431	(3,794)	103,637	155	110,734	10,908	46,364	168,161	5,620	-	6,687	58,479	70,786	279,658	31,802	1,184	(1,202)	-	
1458	BLUEGRASS RAPE CRISIS CTR	5,578,518	6,369,403	4,920,937	882,028	329,133	1,211,161	(24,247)	1,186,914	992	707,770	69,717	53,924	1,314,403	35,923	-	42,741	78,664	754,942	480,914	7,567	(7,682)	-		
1459	NURSING HOME OMBUDSMAN	2,215,502	2,529,601	1,954,344	350,296	592,936	963,000	(9,630)	953,366	394	282,600	27,688	200,646	509,818	14,267	-	16,974	31,241	321,722	156,901	3,005	(3,051)	-		
1465	WESTERN KENTUCKY UNIV	173,894,678	198,548,293	153,396,412	27,494,660	(5,957,683)	21,537,077	(755,841)	20,781,236	30,930	22,062,740	2,173,231	138,285	24,405,186	119,800	-	1,332,323	14,035,436	7,439,868	2,933,486	235,875	(239,479)	-		
1480	KASAP	3,287,640	3,753,399	2,900,101	519,814	798,561	(1,240,290)	(41,290)	757,271	585	417,117	41,087	291,618	784,721	21,171	-	25,089	46,360	251,092	4,459	(4,528)	-			
1481	KDVA	6,078,171	6,939,893	5,361,691	961,209	211,082	1,172,111	(26,419)	1,145,692	1,081	771,163	75,961	480,108	1,328,313	39,141	-	46,569	94,201	179,911	685,435	463,093	8,245	(8,371)	-	
1482	KACAC	366,707	418,696	323,480	57,981	27,513	85,494	(1,594)	83,900	65	46,526	4,583	22,482	58,430	2,810	-	2,810	5,171	23,302	497	(505)	-			
1483	PENNYRILE CHLD ADV CTR	1,260,512	1,439,219	1,111,926	199,302	147,918	347,220	(5,479)	341,741	224	159,926	15,753	264,395	440,298	8,117	-	9,658	58	17,833	248,213	174,279	1,710	(1,736)	-	
1484	BUFFALO TR CHLD ADV INC	809,191	923,913	713,806	127,942	14,387	142,329	(3,517)	138,812	144	129,682	10,113	6,200	167,600	1,033	-	1,033	12,444	43,613	1,098	(1,114)	-			
1485	CUMBERLAND V C A CENTER	1,690,411	1,930,067	1,491,150	267,274	158,109	425,383	(7,347)	418,036	301	214,470	21,126	314,640	550,537	10,885	-	12,951	24,037	47,873	292,943	209,754	2,293	(2,328)	-	
1486	LAKE CUMB CHLD ADV CTR	1,145,640	1,308,061	1,010,595	181,139	151,466	332,605	(4,980)	327,625	204	145,352	14,318	257,796	417,670	7,377	-	8,778	16,155	241,436	160,102	1,554	(1,578)	-		
1487	B.R.A.S.S.	5,483,729	6,261,175	4,837,321	867,041	72,131	939,172	(23,835)	915,337	975	695,743	68,532	140,318	905,568	35,313	-	42,014	30,300	107,627	494,425	303,632	7,438	(7,552)	-	
1488	WOMEN AWARE	2,039,445	2,328,584	1,799,041	322,460	(163,637)	158,823	(8,865)	149,958	363	258,753	25,488	-	284,604	13,133	-	15,6								

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

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,								
		Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
																				2018	2019	2020	2021	2022	Thereafter
3079	GARRARD COUNTY HEALTH DPT	3,800,547	4,339,363	3,352,548	600,910	40,802	641,712	(16,519)	625,193	676	482,191	47,497	106,675	637,039	24,474	-	29,119	33,631	87,224	338,268	211,626	5,155	(5,234)	-	-
3080	BRECKINRIDGE CO HEALTH BD	4,624,198	5,279,785	4,079,109	731,139	118,996	850,135	(20,099)	830,036	822	586,691	57,790	178,688	823,991	29,778	-	35,429	-	65,207	474,890	283,991	6,272	(6,368)	-	-
3081	ASHLAND BOYD CO HEALTH DP	10,647,610	12,157,157	9,392,497	1,683,510	(32,467)	1,651,043	(46,280)	1,604,763	1,894	1,350,907	133,067	244,328	1,730,196	68,566	-	81,578	133,866	284,010	880,752	565,655	14,443	(14,663)	-	-
3082	LAWRENCE CO HEALTH DEPT	6,352,230	7,252,807	5,603,445	1,004,361	1,004,361	1,217,871	(27,610)	1,190,261	1,130	805,934	79,386	268,423	1,154,873	40,905	-	48,669	87,459	177,033	652,429	325,543	8,616	(8,748)	-	-
3083	GRAVES CO HEALTH CENTER	8,250,295	9,419,966	7,277,771	1,304,467	404,426	1,708,893	(35,860)	1,673,033	1,467	1,046,749	103,107	248,301	1,399,624	53,128	-	63,211	29,940	146,279	836,347	417,171	11,191	(11,362)	-	-
3084	CALLOWAY CO HEALTH DEPT	5,440,351	6,211,647	4,799,056	860,182	107,194	967,376	(23,647)	943,729	968	690,240	67,990	124,493	883,691	35,033	-	41,682	-	76,715	513,730	293,360	7,379	(7,492)	-	-
3085	BELL CO HEALTH DEPT	9,787,811	11,175,461	8,634,049	1,547,566	(240,432)	1,307,134	(42,543)	1,264,591	1,741	1,241,820	122,322	362,750	1,728,633	63,029	-	74,991	210,076	348,096	805,120	575,620	13,276	(13,479)	-	-
3086	GRAYSON COUNTY HEALTH DEPT	4,375,041	4,995,304	3,859,322	691,745	124,473	816,218	(19,016)	797,202	778	555,080	54,677	302,089	912,624	28,173	-	33,520	22,991	84,084	497,882	330,747	5,934	(6,025)	-	-
3087	HARLAN CO HEALTH DEPT	8,707,506	9,941,988	7,681,088	1,376,757	507,850	1,884,607	(37,848)	1,846,759	1,549	1,104,758	108,821	267,178	1,862,306	56,072	-	66,714	1,106,388	1,227,886	1,106,388	633,312	11,811	(11,992)	-	-
3088	CARTER CO HEALTH DEPT	4,288,552	4,899,554	3,783,028	678,070	1,179,365	1,857,435	(18,640)	1,838,795	763	544,106	53,596	2,111,064	2,709,529	27,616	-	32,857	-	60,473	1,520,003	1,129,140	5,906	(5,906)	-	-
31030	UNIFIED PROSECUTORIAL SYS	428,480,458	489,227,531	377,972,265	67,747,717	12,976,449	80,724,166	(1,862,409)	78,861,757	76,213	54,863,097	5,354,890	16,266,097	76,064,297	2,759,214	-	3,285,874	6,042,088	44,090,773	25,936,317	581,201	(590,083)	-	-	
31035	DEPT OF AGRICULTURE	79,739,996	91,044,995	70,340,446	12,407,816	(41,819)	12,565,997	(546,593)	12,119,404	14,183	10,116,945	996,542	1,961,263	13,088,933	513,488	-	610,944	911,711	2,036,140	6,739,424	4,315,022	108,161	(109,814)	-	-
31040	ATTORNEY GENERALS OFFICE	87,893,694	87,979,990	87,905,783	12,171,427	118,821	12,290,248	(834,597)	11,455,651	13,692	9,786,771	962,049	329,951	11,072,463	498,715	-	589,795	528,866	1,614,376	5,963,449	3,496,234	104,418	(106,013)	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	40,263,447	68,807,192	53,159,744	9,528,348	1,188,239	10,716,587	(261,938)	10,454,649	10,719	7,645,874	753,136	1,935,064	10,344,793	388,068	-	461,718	849,786	5,884,326	3,611,930	81,743	(82,992)	-	-	
31066	REGISTRY OF ELECTION	5,565,264	6,354,269	4,909,245	1,133,274	103,137	1,030,137	(24,190)	1,005,947	990	706,088	69,551	334,949	1,111,578	33,838	-	42,639	14,865	619,816	93,342	398,534	7,549	(7,664)	-	-
31070	GOVERNORS OFFICE	18,362,639	20,965,970	16,198,098	2,903,346	329,267	3,232,613	(79,814)	3,152,799	3,266	2,329,744	229,485	657,877	3,220,372	118,247	-	140,688	440	259,375	1,839,127	1,122,250	24,908	(25,288)	-	-
31074	DEPT OF VETERANS AFFAIRS	236,104,521	269,577,829	208,273,116	37,330,856	4,091,469	41,422,325	(1,026,239)	40,396,086	41,995	29,955,562	2,950,692	5,425,454	38,373,703	1,520,403	-	1,808,954	3,329,357	22,026,091	13,023,149	320,258	(325,152)	-	-	
31076	MILITARY AFFAIRS COMM	967,575	1,104,751	853,520	152,985	(34,009)	118,976	(4,206)	114,770	172	122,760	12,092	26,621	161,645	6,231	-	7,413	12,400	26,044	80,046	55,575	1,312	(1,332)	-	-
31082	KY INFRASTRUCTURE	4,644,548	5,303,021	4,097,060	734,357	(477,243)	257,114	(20,188)	236,926	824	589,273	58,045	20,188	680,846	11,818,060	29,909	-	35,585	29,909	205,947	(231,334)	6,300	(6,396)	-	-
31085	LT GOVERNORS OFFICE	3,595,304	4,105,022	3,171,499	568,549	490,853	1,059,312	(15,627)	1,043,685	639	456,151	44,932	1,024,570	1,526,292	23,152	-	27,546	29,963	80,661	866,315	579,391	4,877	(4,951)	-	-
31089	AGRICULTURAL DEVELOP BD	5,704,101	6,512,790	5,031,716	901,884	(221,827)	680,057	(24,793)	655,264	1,015	723,703	71,286	24,157	820,161	36,732	-	43,703	321,329	401,764	238,021	180,494	7,737	(7,855)	-	-
31094	OFF OF HOMELAND SECURITY	7,775,812	8,878,214	6,859,219	1,229,446	(78,162)	1,151,284	(33,798)	1,117,486	1,383	986,550	97,177	1,085,110	1,085,110	50,073	-	59,576	101,795	211,444	555,309	318,520	10,547	(10,708)	-	-
31095	DEPT MILITARY AFFAIRS	160,856,848	183,662,048	141,895,449	25,433,328	(1,418,321)	24,015,007	(699,171)	23,315,836	28,611	20,408,577	2,010,292	3,081,619	25,529,099	1,035,843	-	1,232,431	1,884,857	4,153,131	13,002,284	8,377,018	218,190	(221,524)	-	-
31110	OFF OF SECRETARY TO CABIN	1,616,106	1,845,227	1,425,604	255,525	293,512	549,037	(7,024)	542,013	287	205,422	20,197	474,001	699,527	10,407	-	12,382	22,789	419,517	257,256	2,192	(2,226)	-	-	
31112	GOV OFF LOCAL DEVELOPMENT	21,694,193	24,769,849	19,634,936	3,430,103	(382,360)	3,047,743	(94,295)	2,953,448	3,859	2,752,432	271,211	443,274	3,470,686	139,700	-	166,214	725,590	1,031,504	1,446,004	993,628	29,427	(29,876)	-	-
31120	SECRETARY OF STATE	12,112,428	13,829,647	10,684,646	1,915,115	368,022	2,283,137	(52,647)	2,230,490	2,154	1,536,754	151,374	591,268	2,281,550	77,998	-	92,801	68,137	238,936	1,255,113	787,752	16,430	(16,681)	-	-
31125	STATE TREASURERS OFFICE	11,258,252	12,854,371	9,991,158	1,780,060	77,468	1,857,528	(48,934)	1,808,594	2,002	1,428,381	140,699	258,849	1,829,931	72,498	-	86,257	21,704	180,459	1,036,821	612,884	15,271	(15,504)	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	3,937,644	4,495,896	3,473,484	622,587	78,522	701,109	(17,115)	683,994	700	499,585	49,210	99,172	648,667	25,357	-	30,169	510,242	565,768	93,771	(10,789)	5,341	(5,423)	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHN	654,690	747,507	503,514	103,514	54,741	158,255	(2,846)	155,409	116	8,182	67,465	5,016	158,826	4,216	-	8,185	5,795	15,207	88,185	55,448	888	(902)	-	-
31137	KY COMM NETWORK AUTH	4,721,129	5,390,459	4,164,614	746,465	1,116,139	1,862,640	(20,521)	1,842,083	840	598,989	59,002	1,788,934	2,447,765	30,402	-	36,172	-	66,574	1,491,137	890,152	6,404	(6,502)	-	-
31150	BOARD OF ACCOUNTANCY	1,842,101	2,103,262	1,624,959	291,258	53,337	344,595	(8,007)	336,588	328	336,588	23,021	75,846	332,910	11,862	-	14,114	194,302	25,976	112,672	2,499	(2,537)	-	-	
31155	BOARD OF AUCTIONEERS	152,627	174,265	134,636	24,132	(93,914)	(69,782)	(663)	(70,445)	27	19,364	1,907	5,894	27,192	983	-	1,169	95,627	97,779	(42,849)	(27,734)	207	(210)	-	-
31165	BOARD OF BARBERING	853,774	974,817	753,133	134,992	44,259	179,251	(3,711)	175,540	152	108,322	10,670	6,541	170,202	5,498	-	6,541	51,058	31,347	86,419	52,452	1,158	(1,176)	-	-
31170	BOARD OF CHIROPRACTIC EXM	1,053,662	1,203,403	929,459	166,596	24,501	191,097	(4,580)	186,517	187	133,682	13,168	30,733	177,770	6,785	-	8,073	14,858	102,632	60,302	1,429	(1,451)	-	-	
31180	BOARD OF DENTISTRY	1,152,200	1,315,551	1,016,382	182,176	(232,188)	(50,012)	(5,008)	(55,020)	205	164,184	14,400	8,828	167,533	7,420	-	8,828	427,083	443,331	(160,901)	(114,874)	1,563	(1,587)	-	-
31185	BOARD OF ELECTIONS	4,427,255	5,054,922	3,905,381	700,000	32,671	732,671	(19,243)	713,428	787	561,704	55,329	82,281	700,101	28,509	-	33,920	30,517	92,946	377,051	230,197	6,005	(6,097)	-	-
31190	BRD OF EMBALMERS/FUN DIR	1,541,265	1,759,776	1,359,585	243,692	41,891	285,583	(6,699)	278,884	274	159,547	19,262	11,809	310,634	9,925	-	11,809	9,551	26,459	178,488	105,720	2,091	(2,123)	-	-
31200	BOARD OF EXM ARCHITECTS	1,526,672	1,743,113	1,346,712	241,385	30,274	271,659	(6,636)	265,023	272	193,695	19,079	40,557	253,603	9,831	-	11,697	-	21,528	145,934	86,172	2,071	(2,102)	-	-
31205	KY LANDSCAPE ARCH REG BD	209,260	238,927	184,593	33,086	4,223	37,309	(910)	36,399	37	36,399	37	26,550	34,590	1,348	-	1,603	2,951	19,982	11,661	284	(288)	-	-	
31215	BD EXAMINERS OF SOCIAL WK	1,300,007	1,484,314	1,146,766																					

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

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
51545	KY EDUCATIONAL TV AUTHOR	48,167.620	54,996.501	42,489.743	7,615,858	249,028	7,864,886	(209,363)	7,655,523	8,567	6,111,226	601,970	272,616	6,994,379	310,177	-	369,044	47,583	726,804	3,999,973	2,268,602	65,336	(66,334)	-	-
51555	KY DEPT LIBRARY & ARCHIVE	27,636.071	31,554,126	24,378,400	4,369,582	(547,242)	3,822,340	(120,121)	3,702,219	4,916	3,506,303	345,379	-	3,856,598	177,963	-	211,738	410,918	800,619	1,921,013	1,135,537	37,486	(38,059)	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	9,718,460	11,096,277	8,572,872	1,536,601	(173,826)	1,362,775	(42,242)	1,320,533	1,729	1,233,021	121,455	179,632	1,535,837	62,582	-	74,460	1,585,701	1,722,743	59,214	(245,919)	13,182	(13,384)	-	-
53721	H&FS OFF OF THE SECRETARY	134,547,026	153,622,197	118,686,962	21,273,441	609,802	21,883,243	(584,815)	21,298,428	23,932	17,070,540	1,681,487	4,090,948	22,866,907	866,420	-	1,030,854	1,979,087	3,876,361	11,544,833	7,448,502	182,503	(185,292)	-	-
53723	OFFICE INSPECTOR GENERAL	88,483,784	101,028,419	78,053,539	13,990,310	(237,368)	13,752,942	(384,999)	13,368,343	15,738	11,226,305	1,105,817	157,248	12,505,108	569,794	-	677,933	1,400,826	2,648,553	6,319,130	3,539,259	120,022	(121,856)	-	-
53724	OFFICE OF HEALTH POLICY	4,566,895	5,214,359	4,028,561	722,079	224,470	946,549	(19,850)	926,699	812	579,421	57,074	642,222	1,279,529	29,409	-	34,990	192,978	257,377	584,993	437,253	6,195	(6,289)	-	-
53725	DEPT OF AGING/INDEP LIVIN	52,211,166	59,613,313	46,056,645	8,255,189	2,577,422	10,832,611	(226,938)	10,605,673	9,287	6,624,248	652,504	2,862,811	10,148,850	336,216	-	400,025	736,241	5,993,287	3,420,404	70,821	(71,903)	-	-	
53727	DEPT FOR INCOME SUPPORT	161,191,155	184,043,750	142,190,348	25,486,186	3,211,990	28,697,776	(700,624)	27,997,152	28,671	20,450,992	2,014,470	13,782,495	23,781,628	1,037,996	-	1,239,594	1,299,854	3,572,843	13,038,617	7,173,508	218,644	(221,985)	-	-
53728	DEPT FOR PUBLIC HEALTH	147,856,237	168,818,298	130,427,318	23,377,781	(86,219)	23,291,562	(642,664)	22,648,898	26,299	18,759,135	1,847,818	167,720	20,800,972	952,125	-	1,132,835	1,154,415	6,409,873	20,556	6,409,873	200,556	(203,621)	-	-
53729	OFF HUMAN RESOURCE MANAGE	220,895,103	252,212,122	194,856,546	54,226,071	(9,527,066)	25,399,005	(906,130)	24,438,875	39,290	28,225,880	30,825,784	2,760,614	1,422,464	-	-	1,692,424	14,633,471	14,633,471	10,471,004	5,725,886	299,628	(304,206)	-	-
53730	H&FS DEPT HUMAN SUPPORT S	5,506,222	6,286,856	4,857,162	870,597	79,211	949,808	(23,933)	925,875	979	498,597	68,813	176,832	945,221	35,457	-	42,187	392,717	154,396	398,223	7,469	(7,583)	-	-	
53736	DEPT FOR MEDICAL SERVICE	1,394,023,597	1,591,658,669	1,229,699,617	220,411,256	27,881,549	248,292,605	(6,059,185)	242,233,420	247,952	176,865,567	17,421,665	39,254,859	233,790,043	8,976,861	-	10,680,543	19,657,404	8,976,861	133,678,746	80,482,788	1,890,888	(1,919,788)	-	-
53746	H&FS FOR COMM BASE S	68,494,195	78,208,840	60,420,272	10,829,724	1,534,250	12,363,974	(297,713)	12,066,261	12,183	8,609,143	855,999	1,014,746	10,573,071	441,071	-	524,780	2,441,953	5,480,359	2,652,180	92,907	(94,327)	-	-	
53746	COMM CHILDREN SPEC HEALTH	55,474,037	63,338,772	48,934,888	8,771,087	(92,323)	8,678,764	(241,120)	8,437,644	9,867	7,038,222	693,281	1,387,207	9,128,577	357,227	-	425,024	1,772,021	2,554,272	1,772,021	1,389,111	75,246	(76,396)	-	-
54500	H&FS OFF OF SECRETARY	45,020,826	51,403,575	39,713,884	7,118,313	1,009,653	8,127,966	(195,685)	7,932,281	8,008	5,711,929	962,643	1,822,280	8,104,910	289,913	-	643,051	4,610,255	2,852,539	61,067	(62,001)	-	-	-	
54515	DEPT OF PUBLIC ADVOCACY	208,900,626	228,517,149	184,275,948	33,029,605	4,524,056	37,553,661	(907,996)	36,645,665	37,157	26,504,091	2,610,714	5,486,142	34,638,104	1,345,222	-	1,600,527	2,945,749	20,291,388	11,405,297	283,358	(287,688)	-	-	
54520	H&FS DEPT OF KY STATE POL	262,691,347	299,933,957	213,725,955	41,534,541	4,875,999	46,410,540	(1,141,800)	45,268,740	46,724	33,328,743	3,282,958	7,670,485	44,328,910	1,691,610	-	3,704,263	25,432,404	15,197,688	356,321	(167,666)	-	-		
54523	H&FS OF JUVENILE JUSTICE	399,755,782	456,430,463	352,633,581	63,206,013	869,043	64,075,056	(1,737,556)	62,337,500	71,104	50,718,677	4,995,906	1,090,791	56,876,478	2,574,240	-	3,062,795	1,348,101	6,985,136	31,561,688	18,337,940	542,239	(550,524)	-	-
54525	DEPT OF CRIMINAL JUST TRN	55,830,970	63,746,309	49,249,757	8,827,522	(59,297)	8,298,225	(242,672)	8,055,553	9,931	7,826,044	34,864	697,742	7,826,044	359,525	-	427,758	4,278,429	1,214,472	4,180,266	2,432,462	75,731	(76,588)	-	-
54527	H&FS DEPT OF CORRECTIONS	116,058,938	132,512,992	102,378,204	18,350,261	3,638,212	21,988,473	(504,455)	21,484,018	20,643	14,724,880	1,450,435	3,534,961	21,550,919	747,365	-	889,205	1,636,570	12,487,849	7,428,904	157,425	(159,831)	-	-	
5470	KCTCS	201,114,505	229,627,164	177,407,635	31,798,530	(14,676,638)	17,121,892	(874,153)	16,247,739	35,772	25,516,233	2,513,408	-	28,065,412	1,295,832	-	1,540,872	23,542,509	23,542,509	3,174,704	1,352,368	272,797	(276,965)	-	-
55790	OFFICE OF THE SECRETARY	51,105,958	58,351,417	45,081,717	8,080,443	4,334,679	12,415,122	(222,134)	12,192,988	9,090	6,484,025	638,691	7,386,310	14,518,116	329,098	-	391,557	720,655	8,239,889	5,558,632	69,321	(70,381)	-	-	
55793	DEPT PERSONNEL ADMIN	19,995,481	22,830,305	17,638,464	3,161,517	(4,511,421)	(1,349,904)	(86,911)	(1,436,815)	3,557	2,536,910	249,891	-	2,790,358	128,762	-	7,951,977	8,233,938	(2,890,565)	(2,552,600)	27,122	(27,337)	-	-	
55794	DEPT FOR EMPLOYEE INS	21,212,347	24,219,690	18,711,889	3,353,917	778,263	4,132,180	(92,200)	4,039,980	3,773	2,691,299	265,099	1,243,578	4,203,749	136,598	-	162,522	474,551	773,671	2,096,941	1,333,757	28,773	(29,213)	-	-
56102	OFFICE OF THE SECRETARY	10,020,567	20,575,402	15,896,348	2,849,260	724,436	3,573,696	(78,327)	3,495,369	3,205	2,286,344	225,210	973,765	3,488,524	116,044	-	1,982,954	279,276	1,982,954	1,226,669	24,444	(24,817)	-	-	
56106	DEPT OF WRKPLAC STANDAR	44,625,200	50,951,860	39,364,894	7,055,760	(624,039)	6,431,721	(193,965)	6,237,756	7,937	5,661,785	557,699	-	6,227,421	287,365	-	341,903	796,477	1,425,745	3,045,206	1,757,394	60,531	(61,456)	-	-
56107	DEPT OF WORKERS SALARY	58,663,674	66,980,615	51,748,545	9,275,406	(1,940,406)	7,335,000	(254,984)	7,080,016	10,434	7,442,904	733,143	228,639	8,415,120	237,767	-	449,461	4,855,335	5,682,563	2,033,316	700,457	79,573	(80,789)	-	-
56113	KY OSH REV COMMISSION	2,256,202	2,576,072	1,990,247	356,732	(228,746)	127,986	(9,807)	118,179	401	286,254	28,197	66,342	381,194	14,529	-	17,286	420,213	452,028	(13,759)	(57,029)	3,060	(3,107)	-	-
56114	WORKERS COMP FUNDING COMM	6,644,765	7,586,815	5,861,497	1,050,614	(206,266)	844,348	(28,882)	815,466	1,182	843,049	83,042	50,910	943,249	15,976	-	50,910	460,189	499,888	273,599	169,900	9,013	(9,151)	-	-
56115	GEN ADM PROC SUPP S SERV	21,289,463	24,307,740	18,779,915	3,366,110	(158,893)	3,207,217	(92,536)	3,114,681	3,787	2,701,063	266,063	181,425	3,152,358	137,094	-	163,113	386,630	686,770	1,594,546	871,482	28,878	(29,319)	-	-
56116	OFF OF INSPM GEN S SVCS	1,747,446	1,995,187	1,541,461	276,291	(43,547)	232,744	(7,995)	225,149	311	221,706	21,839	1,216,917	473,173	11,253	-	13,388	229,317	220,258	1,252,64	127,685	2,370	(2,406)	-	-
57123	KY PUBLIC SVC COMMISSION	38,024,081	43,414,879	33,541,898	6,012,047	(792,156)	5,219,891	(165,273)	5,054,618	6,763	4,824,273	475,202	175,600	5,481,838	244,857	-	291,328	1,918,587	2,353,970	1,210,609	51,577	(52,365)	-	-	
57124	KY STATE NATURAL PRES COMM	5,699,013	6,506,981	5,027,228	901,080	(123,916)	888,164	(24,771)	863,393	1,014	123,053	71,223	43,674	982,293	36,699	-	535,198	1,121,777	1,121,777	335,036	7,730	(7,848)	-	-	
57126	OFFICE OF THE SECRETARY	17,501,635	19,982,899	15,438,587	2,767,211	(1,496,932)	1,270,279	(76,072)	1,194,207	3,113	2,220,505	218,725	-	2,442,343	112,702	-	134,092	1,856,637	2,103,431	77,115	262,160	23,740	(24,102)	-	-
57127	DEPT FOR ENERGY DEV & IND	5,793,401	6,614,750	5,110,490	916,004	(87,512)	817,492	(25																	

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

Kentucky Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
1430	EASTERN KY UNIV	\$ 224,461	0.640783%
1440	MOREHEAD STATE UNIVERSITY	109,131	0.311542%
1445	MURRAY STATE UNIV	136,435	0.389490%
1450	NORTHERN KY UNIVERSITY	129,915	0.370876%
1465	WESTERN KENTUCKY UNIV	210,805	0.601797%
31040	ATTORNEY GENERALS OFFICE	193,285	0.551783%
31095	DEPT MILITARY AFFAIRS	346,877	0.990250%
35615	TRAN DEPT OF AVIATION	43,506	0.124199%
3801	KENTUCKY STATE UNIVERSITY	16,709	0.047701%
39079	COMMONWEALTH OF TECHNOL	132,943	0.379520%
50660	DEPT OF FISH & WILDLIFE	1,216,255	3.472112%
50665	COMM KY HORSE PARK	72,024	0.205611%
50670	DEPT OF PARKS	292,726	0.835663%
53729	OFF HUMAN RESOURCE MANAGE	813,819	2.323256%
54520	J&PS DEPT OF KY STATE POL	1,385,052	3.953989%
54527	J&PS DEPT OF CORRECTIONS	29,298,089	83.638937%
58676	DEPT OF INSURANCE	95,871	0.273687%
58680	DEPT OF ALCOHOL & BEVERA	311,341	0.888804%
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%
		\$ <u>35,029,244</u>	<u>100.000000%</u>

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

Kentucky Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
1430	EASTERN KY UNIV	\$ 3,185,338	\$ 4,051,762	\$ 2,466,384	\$ 659,384	\$ 678,356	\$ 1,337,740	\$ (96,117)	\$ 1,241,623	\$ 120,449	\$ 585,322	\$ 249,826	\$ 1,326,985	\$ 2,282,582	\$ -	\$ -	\$ 214,493	\$ -	\$ 214,493	\$ 1,008,329	\$ 975,717	\$ 124,158	\$ (40,117)	\$ -	\$ -
1440	MOREHEAD STATE UNIVERSITY	1,548,678	1,969,924	1,199,130	320,586	(95,019)	225,567	(46,731)	178,836	58,561	284,577	121,463	464,601	104,284	72,197	176,481	105,177	177,687	24,760	177,687	24,760	(19,505)	-	-	
1445	MURRAY STATE UNIV	1,936,158	2,462,800	1,499,153	400,796	(17,029)	383,767	(58,424)	325,343	73,213	355,779	151,853	6,495	587,340	-	-	130,376	28,661	159,037	205,637	216,742	30,307	(24,385)	-	
1450	NORTHERN KY UNIVERSITY	1,843,628	2,345,101	1,427,508	381,642	(57,485)	324,157	(55,631)	268,526	69,714	338,776	144,595	7,404	560,489	-	-	124,145	109,373	233,518	142,531	181,754	25,904	(23,219)	-	
1465	WESTERN KENTUCKY UNIV	2,991,538	3,805,248	2,316,326	619,266	(291,691)	327,575	(90,270)	237,305	113,120	549,710	234,626	11,429	908,885	-	-	201,443	503,450	704,893	53,432	162,140	26,098	(37,676)	-	
31040	ATTORNEY GENERALS OFFICE	2,742,918	3,489,002	2,123,822	567,801	(391,496)	176,305	(82,767)	93,538	103,719	504,025	215,127	-	822,871	-	-	184,701	516,847	701,548	(3,226)	136,610	22,483	(34,545)	-	
31095	DEPT MILITARY AFFAIRS	4,922,541	6,261,491	3,811,488	1,018,996	(235,333)	783,663	(148,538)	635,125	186,138	904,542	386,074	66,838	1,543,592	-	-	331,472	570,180	901,652	230,869	412,624	60,443	(61,996)	-	
35615	TRAN DEPT OF AVIATION	617,394	785,328	478,044	127,804	(6,481)	121,323	(18,630)	102,693	23,346	113,449	48,422	22,339	207,556	-	-	41,574	69,853	111,427	28,462	66,136	9,308	(7,776)	-	
3801	KENTUCKY STATE UNIVERSITY	237,122	301,620	183,602	49,086	50,235	99,321	(7,155)	92,166	8,966	43,572	18,597	106,497	177,632	-	-	15,967	-	15,967	76,546	78,197	9,910	(2,986)	-	
39079	COMMONWEALTH OF TECHNOL	1,886,597	2,399,759	1,460,779	390,537	(95,175)	295,362	(56,928)	238,434	71,339	346,672	147,966	14,517	580,494	-	-	127,039	167,058	294,097	107,391	177,302	25,465	(23,760)	-	
50660	DEPT OF FISH & WILDLIFE	17,259,898	21,954,656	13,364,216	3,572,903	(767,370)	2,805,533	(520,817)	2,284,716	652,657	3,171,593	1,353,691	-	5,177,941	-	-	1,162,238	433,654	1,595,892	1,496,112	2,022,315	280,998	(217,377)	-	
50665	COMM KY HORSE PARK	1,022,094	1,300,107	791,400	211,580	(6,790)	204,790	(30,842)	173,948	38,649	187,815	80,163	556	307,183	-	-	68,825	13,456	82,281	106,281	115,378	16,115	(12,873)	-	
50670	DEPT OF PARKS	4,154,088	5,284,016	3,216,480	859,921	(41,121)	818,800	(125,349)	693,451	157,080	763,334	325,804	63,496	1,309,714	-	-	279,726	71,777	351,503	424,483	515,022	71,025	(52,318)	-	
53729	OFF HUMAN RESOURCE MANAGE	11,548,925	14,690,277	8,942,250	2,390,697	(300,535)	2,090,142	(348,488)	1,741,654	436,705	2,122,173	905,780	-	3,464,658	-	-	777,676	169,520	947,196	1,129,854	1,345,911	187,150	(145,451)	-	
54520	J&P'S DEPT OF KY STATE POL	19,655,313	25,001,632	15,218,968	4,068,768	(977,395)	3,091,373	(593,098)	2,498,275	743,236	3,611,762	1,541,563	-	5,896,561	-	-	1,323,539	889,193	2,212,732	1,492,628	2,138,489	300,257	(247,546)	-	
54527	J&P'S DEPT OF CORRECTIONS	415,769,860	528,860,845	321,927,628	86,066,870	1,885,832	87,952,702	(12,545,841)	75,406,861	15,721,701	76,399,791	32,608,764	1,748,492	126,478,748	-	-	27,996,897	1,654,940	29,651,837	47,102,587	48,247,854	6,712,830	(5,236,353)	-	
58676	DEPT OF INSURANCE	1,360,500	1,730,562	1,053,426	281,632	6,596	288,228	(41,053)	247,175	51,445	249,999	106,704	214,763	622,911	-	-	91,613	39,051	130,664	213,217	261,737	34,429	(17,135)	-	
58680	DEPT OF ALCOHOL & BEVERA	4,418,252	5,620,034	3,421,021	914,605	(250,981)	663,624	(133,321)	530,303	167,069	811,876	346,523	-	1,325,468	-	-	297,514	238,841	536,355	321,418	458,509	64,831	(55,645)	-	
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	(31,060)	(31,060)	-	(31,060)	-	-	-	67	67	-	-	-	43,032	43,032	(26,305)	(14,875)	(1,785)	-	-	
Total		\$ 497,100,842	\$ 632,314,164	\$ 384,901,625	\$ 102,902,874	\$ (943,962)	\$ 101,958,912	\$ (15,000,000)	\$ 86,958,912	\$ 18,797,107	\$ 91,344,767	\$ 38,987,541	\$ 3,589,878	\$ 152,719,293	\$ -	\$ -	\$ 33,473,522	\$ 5,591,083	\$ 39,064,605	\$ 54,215,424	\$ 57,675,249	\$ 8,024,687	\$ (6,260,663)	\$ -	\$ -

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	
		Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
014A	BRECKINRIDGE CO ATTORNEY	\$ 1,920	0.000565%
20025	JUDL ADM OFF OF THE COURT	8,265,797	2.433632%
39931	JEFFERSON CO CLERK	1,190,979	0.350650%
39932	JEFFERSON CO SHERIFF	277,679	0.081755%
39933	KENTON CO COURT CLERK	175,331	0.051621%
39934	KENTON CO SHERIFF	62,624	0.018438%
39935	CAMPBELL COUNTY CLERK	128,403	0.037805%
39936	CAMPBELL CO SHERIFF	48,847	0.014382%
39937	FAYETTE CO CLERK	461,576	0.135898%
39938	FAYETTE CO SHERIFF	270,712	0.079704%
39939	DAVIESS CO CLERK	145,419	0.042814%
39940	DAVIESS CO SHERIFF	22,436	0.006606%
39941	PIKE CO CLERK	69,723	0.020528%
39942	PIKE CO SHERIFF	91,242	0.026864%
39943	HARDIN COUNTY CLERK OFFIC	155,867	0.045891%
39944	HARDIN COUNTY SHERIFF	56,349	0.016590%
39945	WARREN COUNTY CLERKS OFF	143,334	0.042201%
39946	WARREN COUNTY SHERIFF	273,770	0.080604%
39947	BOONE COUNTY CLERK	150,717	0.044374%
39948	BOONE COUNTY SHERIFF	63,121	0.018584%
39949	CHRISTIAN COUNTY CLERK	70,417	0.020732%
39950	CHRISTIAN COUNTY SHERIFF	232,506	0.068455%
39951	MADISON COUNTY CLERK	126,534	0.037255%
39952	MADISON COUNTY SHERIFF	36,552	0.010762%
39961	BULLITT COUNTY CLERK	123,078	0.036237%
39962	BULLITT CO SHERIFF	80,415	0.023676%
A051	HENDERSON CO TOURIST COMM	9,957	0.002932%
A073	HOUSING AUTH OF PADUCAH	152,226	0.044819%
A113	MORGANFIELD HOUSING AUTH	6,299	0.001855%
A156	CITY OF ANCHORAGE	56,964	0.016772%
AB19	BELLEVUE/DAYTON FIRE	4,255	0.001253%
B008	BURLINGTON FIRE PRO DIST	5,967	0.001757%
B010	HOUSING AUTHORITY OF CATLETTSBURG	30,289	0.008918%
B015	CITY OF HILLVIEW	45,729	0.013464%
B017	PENNYRILE EMER ASST CTR	28,450	0.008376%
B018	W KY ED COOPERATIVE	51,359	0.015121%
B030	OWENSBORO/DAV CO ECO DEV	42,630	0.012551%
B035	GTR FLEMING CO WATER COMM	15,042	0.004429%
B038	CITY OF HICKMAN	66,857	0.019684%
B042	HOUSING AUTH OF MAYFIELD	67,994	0.020019%
B043	GRAYSON CO CONSERV DIST	3,495	0.001029%
B045	CITY OF BELLEFONTE	502	0.000148%
B048	CITY OF HARLAN	121,242	0.035696%
B051	HENDERSON CITY/CO PLANNIN	42,496	0.012512%
B052	HENRY CO WATER DIST #2	115,891	0.034121%
B054	CITY OF NORTONVILLE	7,847	0.002310%
B058	JOHNSON CO FISCAL COURT	221,159	0.065114%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
B061	KNOX CO UTILITIES COMM	39,777	0.011711%
B072	LAKE BARKLEY TOUR COMM	5,301	0.001561%
B078	MARION CO WATER DISTRICT	39,758	0.011706%
B084	N MERCER WATER DISTRICT	54,779	0.016128%
B087	MONTGOMERY CO FIRE DIST	340,765	0.100329%
B097	KY RIVER REGIONAL JAIL	110,544	0.032547%
B098	PIKE CO SENIOR CITIZEN PR	49,999	0.014721%
B100	CITY OF SCIENCE HILL	5,867	0.001727%
B104	RUSSELL CO AMBULANCE SER	71,362	0.021011%
B106	NORTH SHELBY WATER CO	63,445	0.018680%
B109	CAMPBELL/TAYLOR CO I D A	11,631	0.003424%
B113	UNION CO ECONOMIC DEVELOP	11,054	0.003255%
B116	MONTICELLO/WAYNE TELE BOA	22,564	0.006643%
B118	WHITLEY CO CONSERV DIST	11,576	0.003408%
B124	HOPKINS-CHRIST CO PLANNIN	123,249	0.036287%
B156	LOU POLICE RETIRE FUND	13,299	0.003915%
B179	HOUSING AUTH OF BENTON	26,037	0.007666%
B230	RIVERPARK CTR OWENSBORO	71,938	0.021180%
B256	BUECHEL FIRE PROTECT DIST	4,185	0.001232%
B259	CITY OF LUDLOW	57,918	0.017052%
B356	CITY OF DOUGLASS HILLS	12,605	0.003711%
B456	ANCHORAGE FIRE PROTECTION	8,447	0.002487%
B656	LOUISVILLE AIRPORT AUTHOR	974,814	0.287007%
B756	LEGAL AID SOCIETY INC	267,862	0.078864%
B856	JEFF CO SOIL/CONSER DIST	5,265	0.001550%
B956	LAKE DREAMLAND FIRE DIST	4,628	0.001363%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	13,394	0.003943%
C079	JONATHAN CREEK WATER DIST	38,494	0.011333%
C087	CITY OF JEFFERSONVILLE	27,127	0.007987%
C106	CITY OF SIMPSONVILLE	77,829	0.022915%
C118	HOUSING AUTH OF CORBIN	43,260	0.012737%
C230	HOUSING AUTH OF OWENSBORO	150,614	0.044344%
C256	LOUISVILLE/JEFF CO METRO	19,971,955	5.880183%
D017	CALDWELL CO WATER DISTRIC	42,843	0.012614%
D025	WINCHESTER-CLARK COUNTY TOURISM	9,290	0.002735%
D052	CITY OF PLEASUREVILLE	3,008	0.000886%
D071	CITY OF LEWISBURG	25,163	0.007408%
D079	NORTH MARSHALL WATER DIST	63,162	0.018596%
D084	GTR H/MERCER PL&ZONING CO	7,631	0.002247%
D098	CITY OF COAL RUN VILLAGE	2,942	0.000866%
D113	UNION CO WATER DISTRICT	31,206	0.009188%
D118	WHITLEY CO WATER DIST	23,654	0.006964%
D135	WESTERN FLEMING WATER DIS	24,670	0.007263%
G015	ZONETON FIRE PROT DIST	1,205	0.000355%
GS06	SHELBY CO SUB FIRE DIST	7,830	0.002305%
J001	ADAIR CO BD OF EDUCATION	437,605	0.128841%
J002	CITY OF SCOTTSVILLE	252,474	0.074334%

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

County Employees Retirement System (Non-Hazardous)

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

Employer		2017	2017
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
J003	CITY OF LAWRENCEBURG	281,700	0.082939%
J004	BALLARD CO BD OF ED	265,937	0.078298%
J005	GLASGOW BD OF EDUCATION	345,524	0.101730%
J006	BATH CO BD OF EDUC	367,825	0.108296%
J007	CITY OF MIDDLESBORO	198,216	0.058359%
J008	BOONE CO WATER DISTRICT	172,451	0.050773%
J009	BOURBON CO BD OF EDUCATIO	536,371	0.157920%
J010	FAIRVIEW BD OF EDUCATION	128,011	0.037689%
J011	DANVILLE CITY BD OF ED	387,777	0.114170%
J012	BRACKEN CO BD OF EDUC	166,744	0.049093%
J013	BREATHITT CO BD OF ED	394,878	0.116261%
J014	BRECKINRIDGE CO BD OF ED	547,769	0.161275%
J015	BULLITT CO BD OF ED	2,204,066	0.648925%
J016	BUTLER CO BD OF ED	342,934	0.100967%
J017	CALDWELL CO BD EDUCATION	371,655	0.109423%
J018	CALLOWAY CO BD OF EDUC	471,246	0.138745%
J019	SANITATION DISTRICT N0 1	1,837,221	0.540918%
J021	CARROLL CO BD OF ED	538,450	0.158532%
J022	CARTER CO BD OF ED	823,458	0.242444%
J023	CASEY CO BD OF ED	521,262	0.153471%
J024	CITY OF HOPKINSVILLE	533,627	0.157111%
J025	CLARK CO BD OF ED	841,917	0.247879%
J026	CLAY CO BD OF ED	631,457	0.185915%
J027	CLINTON CO BD OF ED	352,228	0.103704%
J028	CRITTENDEN CO BD OF ED	247,360	0.072828%
J029	CUMBERLAND CO BD OF ED	150,856	0.044415%
J030	DAVIESS CO LIBRARY DIST	207,872	0.061202%
J031	EDMONSON CO BD OF EDUC	368,042	0.108360%
J032	ELLIOTT CO BD OF ED	167,707	0.049377%
J033	ESTILL CO CONSERVATION DI	4,563	0.001343%
J034	GREATER LEX CONV&VISITOR	176,394	0.051934%
J035	FLEMING CO BD OF ED	407,566	0.119997%
J037	CITY OF FRANKFORT	1,035,889	0.304989%
J038	FULTON COUNTY BD OF EDUC	85,762	0.025250%
J039	GALLATIN CO BD OF EDUC	339,077	0.099832%
J040	CITY OF LANCASTER	67,033	0.019736%
J041	WILLIAMSTOWN INDEPN DNT SC	206,975	0.060938%
J042	GRAVES CO LIBRARY	21,985	0.006473%
J043	GRAYSON CO BD OF ED	744,668	0.219247%
J044	GREEN CO BD OF EDUCATION	337,293	0.099306%
J045	RUSSELL INDPT BD OF ED	380,273	0.111961%
J046	HANCOCK CO BD EDUCATION	355,124	0.104556%
J047	HARDIN CO SOIL CN DIST	2,851	0.000840%
J048	HARLAN CO BD OF EDUCATION	784,572	0.230995%
J049	HARRISON CO BD OF ED	535,241	0.157587%
J050	HART CO BD OF ED	433,493	0.127630%
J051	HENDERSON PUBLIC LIBRARY	122,628	0.036105%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
J052	EMINENCE INDEP BD OF EDUC	118,662	0.034937%
J053	HICKMAN CO BD OF ED	135,075	0.039769%
J054	HOPKINS CO BD OF ED	1,331,587	0.392049%
J055	JACKSON CO BD OF ED	430,362	0.126708%
J056	JEFF CO METRO SEWER DIST	5,426,474	1.597673%
J057	JESSAMINE CO BD OF ED	1,544,990	0.454879%
J058	PAINTSVILLE GAS/WATER SYS	203,873	0.060025%
J059	KENTON COUNTY AIRPORT BD	2,485,060	0.731656%
J060	KNOTT CO BD OF EDUCATION	536,724	0.158023%
J061	KNOX CO BD OF EDUCATION	899,510	0.264836%
J062	LARUE CO PUBLIC LIBRARY	18,942	0.005577%
J063	CITY OF LONDON	324,220	0.095458%
J064	LAWRENCE CO BD OF ED	425,324	0.125225%
J065	LEE CO BD OF ED	192,451	0.056662%
J066	LESLIE CO BD OF ED	315,944	0.093021%
J067	CITY OF WHITESBURG	99,747	0.029368%
J068	ELEC PLT BD OF VANCEBURG	119,794	0.035270%
J069	LINCOLN CO BD OF EDUC	801,870	0.236088%
J070	LIVINGSTON CO BD OF ED	284,934	0.083891%
J071	LOGAN CO BD OF EDUCATION	590,989	0.174000%
J072	LYON CO. PUBLIC LIBRARY	13,553	0.003990%
J073	PADUCAH WATER WORKS	398,737	0.117397%
J074	MCCREARY CO BD OF EDUCATN	543,706	0.160079%
J075	MCLEAN CO BD OF ED	257,722	0.075879%
J076	MADISON CO BD OF ED	1,799,200	0.529724%
J077	MAGOFFIN CO BD OF ED	468,663	0.137985%
J078	MARION CO BD OF EDUCATION	532,175	0.156684%
J079	MARSHALL COUNTY BD OF ED	744,707	0.219258%
J080	MARTIN CO BD OF ED	478,276	0.140815%
J081	MASON CO BD OF ED	439,080	0.129275%
J082	MEADE CO PUBLIC LIBRARY	39,563	0.011648%
J083	MENIFEE CO BD OF ED	207,967	0.061230%
J084	CITY OF HARRODSBURG	358,886	0.105664%
J085	METCALFE CO BD OF ED	307,842	0.090635%
J086	MONROE CO BOARD OF ED	409,568	0.120586%
J087	MT STERLING WATER WORKS	185,978	0.054756%
J088	MORGAN CO BD OF EDUCATION	404,653	0.119139%
J089	MUHLENBERG CO LIB BD DIST	63,506	0.018697%
J090	CITY OF BARDSTOWN	575,861	0.169546%
J091	NICHOLAS CO BD OF ED	204,747	0.060282%
J092	OHIO CO BD OF ED	754,935	0.222269%
J093	OLDHAM COUNTY BD OF ED	2,199,484	0.647577%
J094	OWEN CO BD OF ED	335,804	0.098868%
J095	OWSLEY CO BD OF EDUCATION	246,801	0.072664%
J096	PENDLETON CO BD OF ED	430,759	0.126825%
J097	HAZARD CITY SCHOOLS	127,097	0.037420%
J098	PIKE CO BD OF EDUCATION	1,951,036	0.574428%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
J099	POWELL CO BD OF EDUCATION	437,757	0.128885%
J100	CITY OF SOMERSET	858,823	0.252856%
J101	ROBERTSON CO BD OF ED	66,752	0.019653%
J102	ROCKCASTLE CO BD OF ED	559,634	0.164769%
J103	ROWAN CO BD OF ED	669,908	0.197236%
J104	RUSSELL CO BD OF ED	568,559	0.167396%
J105	SCOTT CO BOARD OF ED	1,572,495	0.462977%
J106	SHELBY CO LIBRARY	41,035	0.012082%
J107	SIMPSON CO BD OF ED	554,193	0.163166%
J108	SPENCER CO BD OF EDUC	565,042	0.166361%
J109	TAYLOR CO BD OF ED	480,401	0.141441%
J110	TODD CO BD OF ED	398,940	0.117457%
J111	TRIGG CO BD OF ED	382,306	0.112559%
J112	TRIMBLE CO BD OF ED	236,152	0.069528%
J113	CITY OF MORGANFIELD	282,434	0.083155%
J115	SPRINGFIELD WATER & SEWER	98,115	0.028887%
J117	CITY OF SEBREE	37,250	0.010967%
J118	CITY OF CORBIN	231,051	0.068027%
J119	WOLFE CO BD OF EDUCATION	261,222	0.076909%
J120	WOODFORD CO BD OF ED	786,022	0.231422%
J124	PENNYRILE NAR TASK FORCE	12,725	0.003747%
J134	LEX-FAY CO HUM RIGHTS COM	25,411	0.007482%
J135	FLEMING CO EMS	43,554	0.012823%
J154	CITY OF EARLINGTON	32,526	0.009576%
J156	CITY OF JEFFERSONTOWN	411,703	0.121214%
J178	LEBANON HOUSING AUTHORITY	34,377	0.010121%
J179	MARSHALL CO TOURIST COMM	13,010	0.003830%
J190	CITY OF BLOOMFIELD	33,602	0.009893%
J200	SOMERSET-PULASKI CONV & V	16,681	0.004911%
J203	FRONTIER HOUSING INC	75,275	0.022163%
J205	GEORGETOWN-SCOTT CO P COM	62,054	0.018270%
J210	BOYD CO AMBULANCE SERVICE	6,809	0.002005%
J214	COMM ACTION SOUTHERN KY	688,567	0.202729%
J217	CITY OF PROVIDENCE	211,070	0.062144%
J219	CAMPBELL CO PUBLIC LIBRAR	245,082	0.072158%
J224	HOUSING AUTH OF HOPKINSVL	140,053	0.041235%
J234	LFUC HOUSING AUTHORITY	397,427	0.117011%
J256	CITY OF ST MATTHEWS	193,727	0.057037%
J259	CITY OF PARK HILLS	14,387	0.004236%
J305	SCOTT CO SOIL CONSER DIST	12,869	0.003789%
J310	CANNONSBURG WATER DIST	54,562	0.016064%
J314	BOWL GRN WARREN AIRPRT BD	26,848	0.007905%
J317	PROVIDENCE MUN HOUSING AU	17,108	0.005037%
J319	CITY OF ALEXANDRIA	81,275	0.023929%
J324	CITY OF OAK GROVE	126,043	0.037110%
J334	CENTRAL KY ED COOPERATIVE	16,495	0.004857%
J356	CITY OF WEST BUECHEL	35,870	0.010561%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
J359	CITY OF FORT WRIGHT	36,196	0.010657%
J405	GEORGETOWN HOUSING AUTHOR	84,463	0.024868%
J414	WARREN CO PLANNING COMM	89,541	0.026363%
J417	WEBSTER CO CONSER DIST	6,012	0.001770%
J419	CITY OF COLD SPRING	40,139	0.011818%
J424	CITY OF CROFTON	5,908	0.001739%
J434	KY LEAGUE OF CITIES	705,761	0.207792%
J456	CITY OF SHIVELY	86,779	0.025550%
J459	N KY AREA PLAN COMMISSION	376,097	0.110731%
J510	CITY OF CATLETTSBURG	48,641	0.014321%
J514	BARREN RIVER AREA DEV	194,393	0.057234%
J519	NORTHERN KY COOP ED SER	126,075	0.037119%
J524	HOPKINSVILLE S W AUTHORI	300,390	0.088442%
J534	BLUEGRASS AREA DEV DISRIC	476,473	0.140284%
J556	LOUISVILLE CONV BUREAU	640,237	0.188500%
J559	CITY OF CRESCENT SPRINGS	42,732	0.012581%
J610	BOYD CO CONSERVATION DIST	4,953	0.001458%
J614	BOWL GRN CONV & VISIT BUR	52,645	0.015500%
J619	CITY OF FORT THOMAS	237,183	0.069832%
J656	OHIO VALLEY ED COOP	280,427	0.082564%
J710	BIG SANDY WATER DISTRICT	46,510	0.013693%
J714	BOWLING GR/WARREN COMM ED	50,040	0.014733%
J719	CITY OF SOUTHGATE	46,938	0.013819%
J756	CITY OF PROSPECT	44,779	0.013184%
J759	N KY COMMUNITY ACT COMM	420,858	0.123910%
J810	HOUSING AUTH OF ASHLAND	74,566	0.021954%
J814	HOUSING AUTH BOWLING GRN	215,132	0.063340%
J819	CITY OF BELLEVUE	87,086	0.025640%
J834	KY LEGAL SERVICE PROGRAMS	43,881	0.012920%
J856	LOUISVILLE WATER COMPANY	4,207,912	1.238902%
J859	CITY OF VILLA HILLS	39,925	0.011755%
J910	SANITATION DISTRICT #4	53,219	0.015669%
J914	BOWLING GRN HUM RIGHT COM	9,831	0.002894%
J919	CITY OF DAYTON	53,938	0.015881%
J956	OKOLONA FIRE DISTRICT	5,239	0.001542%
J959	CITY OF INDEPENDENCE	108,527	0.031953%
K001	CITY OF COLUMBIA	78,230	0.023033%
K002	ALLEN CO BD OF ED	530,944	0.156321%
K003	ANDERSON CO BD OF ED	593,780	0.174822%
K004	CITY OF WICKLIFFE	30,417	0.008955%
K005	BARREN CO BD OF EDUCATION	999,420	0.294251%
K006	CITY OF OWINGSVILLE	57,698	0.016988%
K007	BELL CO BD OF ED	561,119	0.165206%
K009	PARIS BD OF EDUCATION	152,575	0.044921%
K010	CITY OF ASHLAND	1,073,320	0.316009%
K011	CITY OF DANVILLE	381,230	0.112242%
K012	AUGUSTA BD OF ED	40,287	0.011862%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
K013	JACKSON CITY SCHOOLS	83,533	0.024594%
K014	CLOVERPORT INDEPENDENT SC	91,388	0.026907%
K015	BULLITT CO PUBLIC LIBRARY	190,620	0.056123%
K016	CITY OF MORGANTOWN	109,143	0.032134%
K017	GEORGE COON PUBLIC LIBRAR	20,446	0.006020%
K018	CITY OF MURRAY	513,856	0.151291%
K019	CITY OF NEWPORT	296,765	0.087374%
K020	CARLISLE CO BD OF ED	122,432	0.036047%
K021	CARROLL CO PUBLIC LIBRARY	51,100	0.015045%
K022	CARTER CO EMER AMBUL DIST	268,832	0.079150%
K023	CASEY CO AMBULANCE SERV	50,835	0.014967%
K025	CLARK CO LIBRARY BD	108,671	0.031995%
K026	CITY OF MANCHESTER	127,121	0.037427%
K027	CLINTON CO PUBLIC LIBRARY	8,061	0.002373%
K028	CITY OF MARION	119,595	0.035211%
K029	CITY OF BURKESVILLE	78,051	0.022980%
K030	OWENSBORO BD OF ED	1,043,829	0.307326%
K032	ELLIOTT CO AMB SERVICE	11,050	0.003253%
K033	ESTILL CO BD OF EDUCATION	441,309	0.129931%
K034	LEX/FAYETTE URBAN CO GOVT	10,858,709	3.197043%
K035	LICKING VALLEY COM ACTION	266,314	0.078409%
K036	FLOYD CO SCHOOLS	1,188,281	0.349856%
K038	FULTON CITY SCHOOLS	86,881	0.025580%
K039	GALLATIN CO PUBLIC LIB	24,427	0.007192%
K040	GARRARD CO BD OF ED	443,158	0.130476%
K041	CITY OF WILLIAMSTOWN	236,772	0.069711%
K042	GRAVES CO BD OF ED	825,197	0.242956%
K043	CITY OF LEITCHFIELD	183,828	0.054123%
K044	CITY OF GREENSBURG	86,964	0.025604%
K045	GREENUP CO BD OF ED	570,593	0.167995%
K046	CITY OF HAWESVILLE	50,923	0.014993%
K047	HARDIN CO BD OF ED	2,675,193	0.787636%
K048	HARLAN INDEPENDENT SCHOOL	99,639	0.029336%
K049	CITY OF CYNTHIANA	179,921	0.052973%
K050	CAVERNA INDEPENDENT SCH	136,583	0.040213%
K052	HENRY CO BD OF EDUCATION	374,454	0.110248%
K055	JACKSON CO CONSERV DIST	5,589	0.001645%
K057	JESSAMINE CO PUBLIC LIBRA	159,364	0.046920%
K058	JOHNSON CO BD OF ED	629,505	0.185340%
K060	LKLP COMM ACTION COUNCIL	1,218,986	0.358896%
K061	BARBOURVILLE CITY SCHOOLS	88,882	0.026169%
K062	LARUE CO BD OF EDUCATION	407,690	0.120033%
K063	LONDON UTILITY COMM	201,523	0.059333%
K064	CITY OF LOUISA	68,205	0.020081%
K065	CITY OF BEATTYVILLE	85,168	0.025075%
K066	LESLIE CO PUBLIC LIBRARY	35,089	0.010331%
K067	LETCHER CO BD OF ED	626,571	0.184476%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
K068	LEWIS CO BD OF ED	377,464	0.111134%
K069	LINCOLN CO PUBLIC LIBRARY	24,455	0.007200%
K070	LIVINGSTON CO CONSERV DIS	5,396	0.001589%
K071	CITY OF RUSSELLVILLE	261,646	0.077034%
K072	LYON CO BD OF EDUCATION	168,049	0.049477%
K073	PADUCAH BOARD OF ED	686,705	0.202181%
K074	MCCREARY CO WATER DIST	148,508	0.043724%
K075	CITY OF CALHOUN	39,014	0.011486%
K077	MAGOFFIN CO LIBRARY	8,010	0.002358%
K078	CITY OF LEBANON	186,104	0.054793%
K079	CITY OF BENTON	204,629	0.060247%
K080	MARTIN COUNTY LIBRARY	25,958	0.007643%
K081	MAYSVILLE UTILITY COMM	107,551	0.031665%
K082	CITY OF MULDRAUGH	40,302	0.011866%
K083	CITY OF FRENCHBURG	33,846	0.009965%
K085	METCALFE HEALTH CARE CTN	242,891	0.071512%
K086	MONROE CO CONSERV DIST	7,396	0.002178%
K087	MONTGOMERY CO BD OF ED	799,824	0.235486%
K088	GATEWAY COMM SER ORGANIZ	336,315	0.099019%
K089	MUHLENBERG CO BD OF ED	987,746	0.290814%
K090	NELSON COUNTY BD OF ED	834,691	0.245751%
K091	CITY OF CARLISLE	89,054	0.026219%
K092	OHIO CO LIBRARY	46,062	0.013562%
K093	OLDHAM CO LIBRARY BD	113,961	0.033553%
K094	OWEN CO PUBLIC LIBRARY	26,907	0.007922%
K095	OWSLEY CO PUBLIC LIBRARY	11,651	0.003430%
K096	PENDLETON CO LIBRARY	29,906	0.008805%
K097	PERRY CO BD OF EDUCATION	886,107	0.260889%
K098	PIKEVILLE INDEPENDENT SCH	184,724	0.054387%
K099	CITY OF STANTON	30,820	0.009074%
K100	SOMERSET BD OF EDUCATION	240,722	0.070874%
K101	CITY OF MOUNT OLIVET	1,814	0.000534%
K102	ROCKCASTLE CONSERV DIST	3,181	0.000936%
K103	CITY OF MOREHEAD	188,765	0.055576%
K104	RUSSELL CO CONS DIST	4,074	0.001199%
K105	CITY OF GEORGETOWN	435,937	0.128349%
K106	CITY OF SHELBYVILLE	194,875	0.057376%
K107	FRANKLIN/SIMPSON PARKS BD	22,811	0.006716%
K108	CITY OF TAYLORSVILLE	107,471	0.031642%
K109	CAMPBELLSVLE MUN WTR&SEWR	192,500	0.056676%
K110	TODD COUNTY WATER DIST	46,379	0.013655%
K111	CITY OF CADIZ	133,803	0.039395%
K112	TRIMBLE CO LIBRARY	23,895	0.007035%
K113	UNION CO BD OF EDUCATION	489,264	0.144050%
K114	CITY OF BOWLING GREEN	1,424,357	0.419362%
K115	CITY OF SPRINGFIELD	82,126	0.024180%
K116	WAYNE CO BD OF ED	601,152	0.176992%

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

County Employees Retirement System (Non-Hazardous)

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Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
K117	WEBSTER CO PUBLIC LIBRARY	21,209	0.006244%
K118	WHITLEY CO BD OF ED	855,855	0.251983%
K119	WOLFE COUNTY LIBRARY	8,105	0.002386%
K120	CITY OF VERSAILLES	299,844	0.088281%
K137	KY MAGISTRATES/COMM ASSOC	21,902	0.006448%
K141	GRANT CO PLANNING COMM	7,038	0.002072%
K181	WESTERN LEWIS-RECTORVILLE	27,044	0.007962%
K214	GREEN RIVER EDUC COOP	42,890	0.012628%
K219	NORTHERN KY WATER SER DIS	1,088,878	0.320590%
K237	KY CO JUDGE/EX ASSOC	24,130	0.007104%
K256	JEFFERSONTOWN FIRE DIST	5,531	0.001628%
K314	KY LEGAL AID	230,090	0.067744%
K315	MT WASHINGTON FIRE P DIST	7,705	0.002268%
K319	CITY OF SILVER GROVE	12,188	0.003588%
K337	KY COUNCIL OF ADD'S	11,986	0.003529%
K356	ST MATTHEWS FIRE DIST.	8,621	0.002538%
K414	CITY OF SMITHS GROVE	4,948	0.001457%
K459	CITY OF LAKESIDE PARK	5,197	0.001530%
K519	CITY OF MELBOURNE	4,489	0.001322%
K559	CITY OF TAYLOR MILL	71,084	0.020929%
K614	WARREN CO PUBLIC LIBRARY	163,627	0.048175%
K619	CAMPBELL CO CONS DISPATCH	173,570	0.051103%
K659	CITY OF EDGEWOOD	92,317	0.027180%
K719	CENTRAL CAMPBELL CO FIRE	4,132	0.001217%
K759	LAKESIDE/CRESTVIEWHLS POL	7,379	0.002173%
K856	HIGHVIEW FIRE DISTRICT	6,895	0.002030%
K859	CITY OF FORT MITCHELL	93,387	0.027495%
K959	HOUSING AUTH OF COVINGTON	217,792	0.064123%
L002	ALLEN CO CONSERVATION DIS	1,562	0.000460%
L003	ANDERSON PUBLIC LIBRARY	37,432	0.011021%
L004	CITY OF BARLOW	17,207	0.005066%
L005	CITY OF GLASGOW	420,556	0.123821%
L006	BATH CO WATER DISTRICT	50,708	0.014930%
L007	BELL CO COURT CLERK	32,526	0.009576%
L008	BOONE CO BD OF ED	3,604,676	1.061296%
L009	CITY OF PARIS	559,908	0.164849%
L010	FIVCO AREA DEVELOPMT DIST	121,228	0.035692%
L011	DANVILLE BOYLE CO REC	19,793	0.005827%
L012	BRACKEN COUNTY PUB LIBRAR	16,206	0.004771%
L013	BREATHITT CO PUBLIC LIB	23,356	0.006877%
L014	BRECKINRIDGE CO CLERK OFF	42,446	0.012497%
L015	CITY OF MT WASHINGTON	247,784	0.072953%
L016	BUTLER CO AMBULANCE SVC	61,800	0.018195%
L018	MURRAY PUBLIC SCHOOLS	440,087	0.129571%
L021	CITY OF CARROLLTON	171,976	0.050633%
L022	NORTHEAST KY CAA	323,141	0.095140%
L023	CITY OF LIBERTY	103,138	0.030366%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
L024	HOPKINSVLE CHRIST LIBRARY	32,270	0.009501%
L025	CITY OF WINCHESTER	297,996	0.087737%
L026	DANIEL BOONE COMM AGENCY	401,015	0.118068%
L027	CITY OF ALBANY	166,065	0.048893%
L028	CRITTENDEN/LIV CO WAT DIS	64,980	0.019131%
L029	CUMBERLAND CO SOIL & WAT	3,758	0.001106%
L031	EDMONSON CO AMBULANCE DIS	29,187	0.008593%
L032	SANDY HOOK WATER DISTRICT	24,431	0.007193%
L033	CITY OF IRVINE	65,822	0.019379%
L035	CITY OF FLEMINGSBURG	90,320	0.026592%
L036	FLOYD CO LIBRARY	52,432	0.015437%
L038	FULTON CO LIBRARY	17,321	0.005100%
L039	CITY OF WARSAW	24,267	0.007145%
L041	GRANT CO PUBLIC LIBRARY	56,899	0.016752%
L042	MAYFIELD CITY SCHOOLS	406,425	0.119661%
L043	LEITCHFIELD UTILITY COMM	156,603	0.046107%
L044	GREEN CO AMBULANCE SVC	32,991	0.009713%
L045	RACELAND BOARD OF EDUC	141,321	0.041608%
L046	HANCOCK CO PUBLIC LIBRARY	26,442	0.007785%
L047	WEST POINT INDEPENDENT SC	22,902	0.006743%
L049	CYNTHIANA/HARRISON LIBRAR	33,462	0.009852%
L050	CITY OF MUNFORDVILLE	48,101	0.014162%
L051	HENDERSON CO WATER DIST	57,204	0.016842%
L052	CITY OF EMINENCE	46,588	0.013716%
L054	DAWSON SPRINGS PUBLIC SCH	115,870	0.034115%
L057	CITY OF NICHOLASVILLE	685,754	0.201901%
L058	PAINTSVILLE BD OF ED	120,788	0.035563%
L060	KNOTT CO SOIL CONV DIST	3,836	0.001129%
L061	CITY OF BARBOURVILLE	71,638	0.021092%
L062	CITY OF HODGENVILLE	125,501	0.036950%
L063	LAUREL CO PUBLIC LIB DIST	110,299	0.032474%
L064	LOUISA WATER & SEWER COMM	66,809	0.019670%
L065	LEE CO PUBLIC LIBRARY	10,076	0.002967%
L066	CITY OF HYDEN	16,576	0.004880%
L067	LETCHER COUNTY CONS DIST	4,040	0.001189%
L068	HOUSING AUTH OF VANCEBURG	11,644	0.003428%
L069	STANFORD WATER COMMISSION	70,817	0.020850%
L071	RUSSELLVILLE CITY SCHOOLS	185,284	0.054552%
L072	CITY OF EDDYVILLE	53,960	0.015887%
L073	CITY OF PADUCAH	1,090,214	0.320983%
L074	HOUSING AUTH MCREARY CO	19,743	0.005813%
L075	CITY OF LIVERMORE	24,551	0.007228%
L076	BEREA BD OF ED	219,335	0.064577%
L077	CITY OF SALYERSVILLE	100,270	0.029522%
L078	MARION FREE PUBLIC LIBRAR	37,415	0.011016%
L079	MARSHALL CO SOIL & WATER	3,861	0.001137%
L080	MARTIN CO CONSERV DIST	3,192	0.000940%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
L082	MEADE CO BD OF ED	890,478	0.262176%
L083	MENIFEE CO PUBLIC LIBRARY	6,524	0.001921%
L084	BURGIN INDEPENDENT SCH	77,391	0.022786%
L085	METCALFE CO PUBLIC LIB	18,431	0.005426%
L086	CITY OF TOMPKINSVILLE	94,383	0.027788%
L087	MONTGOMERY CO SAN DIST #2	7,855	0.002313%
L088	MORGAN COUNTY LIBRARY	16,130	0.004749%
L090	CITY OF NEW HAVEN	13,882	0.004087%
L091	NICHOLAS COUNTY LIBRARY	7,520	0.002214%
L092	OHIO CO WATER DIST	104,444	0.030751%
L093	LAGRANGE UTILITY COMM	64,653	0.019035%
L096	PENDLETON COUNTY WATER	43,127	0.012697%
L099	POWELLS VALLEY WATER DIST	33,019	0.009722%
L100	SCIENCE HILL BD OF ED	71,379	0.021016%
L102	CITY OF MOUNT VERNON	165,694	0.048784%
L103	MOREHEAD UTILITY PLANT BD	233,608	0.068779%
L104	LAKE CUMBERLAND ADD	391,163	0.115167%
L105	GEORGETOWN/SCOTT CO PARKS	106,212	0.031271%
L106	TRIPLE S PLANNING & ZONIN	16,865	0.004966%
L107	CITY OF FRANKLIN	306,769	0.090320%
L108	SPENCER CO FIRE DIST	3,969	0.001169%
L109	CAMPBELLSVILLE CITY SCHOO	193,980	0.057112%
L110	CITY OF ELKTON	64,301	0.018932%
L111	HOUSING AUTH OF CADIZ	21,547	0.006344%
L112	CITY OF BEDFORD	8,885	0.002616%
L113	UNION CO PLANNING COMM	14,769	0.004348%
L114	WARREN COUNTY BD OF ED	2,281,674	0.671775%
L115	WASHINGTON CO SCHOOLS	292,772	0.086199%
L118	CORBIN BD OF ED	415,829	0.122429%
L119	CITY OF CAMPTON	58,878	0.017335%
L120	FALLING SPRINGS ARTS	65,708	0.019346%
L141	CORINTH WATER DISTRICT	17,940	0.005282%
L156	CITY OF LYNDON	24,266	0.007144%
L159	ELSMERE FIRE PROTECTION	6,184	0.001821%
L256	CITY OF HURSTBOURNE	17,976	0.005292%
L356	EASTWOOD FIRE PROT DIST	5,031	0.001481%
L656	FERN CREEK FIRE PROT DIST	8,028	0.002364%
L756	PLEASURE RIDGE PARK FIRE	31,477	0.009267%
L959	NORTHERN KY CONV CTR CORP	173,131	0.050974%
M001	COLUMBIA/ADAIR UTILITIES	130,339	0.038375%
M003	LAWBG-ANDERSON PLAN COMM	1,895	0.000558%
M005	GLASGOW WATER COMPANY	291,249	0.085750%
M006	GATEWAY AREA DEV DISTRICT	85,487	0.025169%
M007	MIDDLESBORO CITY SCHOOL	201,051	0.059194%
M008	WALTON/VERONA BD OF ED	287,205	0.084560%
M009	PARIS BOURBON CO LIBRARY	44,087	0.012980%
M010	BOYD CO BD OF ED	761,977	0.224343%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
M011	BOYLE COUNTY BD OF EDUC	383,196	0.112821%
M012	EAST PENDLETON WATER DIST	37,732	0.011109%
M013	BREATHITT CO SOIL CONSERV	3,490	0.001028%
M014	CITY OF HARDINSBURG	41,476	0.012211%
M015	BULLITT CO FISCAL COURT	728,937	0.214615%
M017	CITY OF FREDONIA	7,214	0.002124%
M018	CALLOWAY CO PUBLIC LIBRAR	47,019	0.013844%
M019	CAMPBELL CO COURTHOUSE	8,812	0.002594%
M020	CITY OF BARDWELL	50,613	0.014902%
M021	CARROLL CO WATER DISTRICT	56,663	0.016683%
M022	CITY OF OLIVE HILL	122,101	0.035949%
M023	E CASEY CO WATER DISTRICT	34,369	0.010119%
M024	CHRISTIAN CO BD OF ED	1,737,707	0.511619%
M025	WINCHESTER MUNICIPAL UTIL	411,845	0.121256%
M026	CLAY COUNTY 911 BOARD	34,006	0.010012%
M027	HOUSING AUTH OF ALBANY	21,287	0.006267%
M029	CUMBERLAND CO FISCAL CT	141,134	0.041553%
M030	DAVIESS CO BD OF EDUC	2,165,039	0.637435%
M031	EDMONSON CO CONSERV DIST	2,101	0.000619%
M033	IRVINE MUNICIPAL UTILITY	84,374	0.024842%
M034	FAYETTE CO BD EDUCATION	7,564,024	2.227015%
M035	FLEMING COUNTY LIBRARY	22,891	0.006740%
M037	FRANKLIN CO BD OF ED	1,285,500	0.378479%
M038	HICKMAN/FULTON RIV PRT AU	44,989	0.013246%
M039	GALLATIN CO WATER DIS	34,326	0.010106%
M040	GARRARD CO PUBLIC LIBRARY	20,858	0.006141%
M041	GRANT CO BD OF ED	753,447	0.221831%
M042	CITY OF MAYFIELD	114,713	0.033774%
M043	CITY OF CANEYVILLE	20,084	0.005913%
M044	GREEN/TAYLOR WATER DIST	56,141	0.016529%
M045	CITY OF FLATWOODS	144,021	0.042403%
M046	CITY OF LEWISPORT	80,926	0.023826%
M047	HARDIN CO PUBLIC LIBRARY	49,540	0.014586%
M048	CITY OF BENHAM	25,863	0.007615%
M049	HARRISON CO CONSERVA DIST	4,325	0.001273%
M050	HART CO CONSERVATION DIST	5,549	0.001634%
M051	HENDERSON CO BD OF ED	1,339,015	0.394236%
M052	HENRY CO LIBRARY	25,038	0.007372%
M054	CITY OF DAWSON SPRINGS	67,615	0.019907%
M056	JEFF CO MED CTR STM & CHL	191,599	0.056411%
M057	NICH-VLE/JESS CO PK & REC	36,013	0.010603%
M058	CITY OF PAINTSVILLE	352,039	0.103648%
M059	KENTON COUNTY FISCAL CT	1,084,263	0.319231%
M060	CITY OF HINDMAN	15,825	0.004659%
M061	KNOX CO E M S	145,658	0.042885%
M062	LARUE CO WATER DIST #1	46,785	0.013774%
M064	HOUSING AUTH/ LAWRENCE CO	19,623	0.005777%

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual Employer Contributions	Employer Allocation Percentage
M065	LEE CO SOIL CONSERV DIST	5,661	0.001667%
M067	JENKINS BD OF ED	79,391	0.023374%
M068	CITY OF VANCEBURG	54,149	0.015943%
M069	CITY OF STANFORD	8,465	0.002492%
M070	LEDBETTER WATER DISTRICT	29,821	0.008780%
M073	W MCCRACKEN CO WATER DIST	17,004	0.005006%
M075	CITY OF SACRAMENTO	22,195	0.006535%
M076	CITY OF RICHMOND	602,867	0.177497%
M077	MAGOFFIN CO COURT CLERK	30,616	0.009014%
M078	LEBANON WATER WORKS	85,317	0.025119%
M079	MARSHALL CO REF DISP DIST	82,897	0.024407%
M081	CITY OF MAYSVILLE	393,251	0.115782%
M082	CITY OF BRANDENBURG	79,831	0.023504%
M084	MERCER CO BOARD OF ED	453,428	0.133499%
M085	CITY OF EDMONTON	86,904	0.025586%
M087	MT STERL/MONTGOMERY LIB	41,199	0.012130%
M088	MORGAN CO CONSERVAT DIST	4,400	0.001296%
M090	BARDSTOWN BD OF ED	590,254	0.173784%
M091	NICHOLAS CO WATER DIST	16,988	0.005002%
M092	CITY OF BEAVER DAM	89,495	0.026349%
M093	OLDHAM CO WATER DIST	119,004	0.035037%
M096	CITY OF FALMOUTH	93,273	0.027462%
M097	E KY CONCEN EMPLOY PRO	275,106	0.080997%
M098	PIKE CO HOUSING AUTHORITY	43,065	0.012679%
M099	BEECH FORK WATER COMM	39,403	0.011601%
M100	PULASKI CO BD OF ED	1,510,341	0.444678%
M104	RUSSELL CO PUBLIC LIBRARY	31,136	0.009167%
M105	SCOTT COUNTY LIBRARY	116,831	0.034398%
M106	SHELBY CO BD OF ED	1,214,579	0.357599%
M107	FRANKLIN ELECTRIC PLNT BD	131,181	0.038623%
M108	SPENCER CO PUBLIC LIB	22,557	0.006641%
M109	CITY OF CAMPBELLSVILLE	321,051	0.094524%
M110	CITY OF GUTHRIE	34,663	0.010206%
M111	TRIGG CO CONS DISTRICT	3,982	0.001172%
M112	CITY OF MILTON	35,491	0.010449%
M113	CITY OF STURGIS	61,294	0.018046%
M115	WASHINGTON CO LIBRARY BD	18,176	0.005351%
M116	WAYNE CO PUBLIC LIBRARY	31,710	0.009336%
M117	WEBSTER CO BD OF ED	406,775	0.119764%
M118	WHITLEY CO FISCAL COURT	498,611	0.146802%
M119	WOLFE CO FISCAL COURT	147,084	0.043305%
M120	WOODFORD COUNTY LIBRARY	70,445	0.020740%
M215	SHEPHER/BULLIT CO TOURIST	54,278	0.015981%
M315	CITY OF PIONEER VILLAGE	5,005	0.001474%
M356	MIDDLETOWN FIRE PROT DIST	8,764	0.002580%
M415	BULLITT CO SANITATION DIS	51,274	0.015096%
N001	ADAIR CO CONSERVATION DIS	7,976	0.002348%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
N006	HOUSING AUTH OWINGSVILLE	14,285	0.004206%
N007	PINEVILLE BD OF EDUCATION	64,872	0.019100%
N008	CITY OF FLORENCE	570,879	0.168079%
N009	CITY OF MILLERSBURG	3,984	0.001173%
N010	BOYD CO PUBLIC LIBRARY	86,526	0.025475%
N011	CITY OF PERRYVILLE	7,925	0.002333%
N012	CITY OF BROOKSVILLE	34,173	0.010061%
N013	MIDDLE KY COMM ACT PART	306,442	0.090223%
N014	CITY OF IRVINGTON	42,307	0.012456%
N015	BULLITT CO CONSERVAT DIST	4,906	0.001444%
N017	PRINCETON ELECTRIC PL BD	167,861	0.049422%
N018	MURRAY/CALLOWAY CO AIRPRT	6,255	0.001841%
N020	CARLISLE CO SANIT DIST 1	10,444	0.003075%
N021	CARROLLTON UTILITIES COMM	205,314	0.060449%
N022	CITY OF GRAYSON	99,702	0.029354%
N025	EAST CLARK CO WATER DIST	34,127	0.010048%
N029	CUMBERLAND CO PUBLIC LIB	10,665	0.003140%
N033	ESTILL CO WATER DIST NO 1	39,763	0.011707%
N035	HOUSING AUTH FLEMINGSBURG	7,413	0.002183%
N036	PRESTONSBURG CITY UTIL	393,477	0.115848%
N037	FRANKFORT INDEP SCHOOLS	188,674	0.055550%
N038	HOUSING AUTH OF HICKMAN	27,233	0.008018%
N041	BULLOCK PEN WATER DIST	101,240	0.029807%
N042	PURCHASE AREA DEV DIST	297,208	0.087505%
N043	GRAYSON CO LIBRARY	34,086	0.010036%
N044	HOUSING AUTH OF GREENSBUR	5,036	0.001483%
N045	KENTUCKY ED DEV CORP	119,593	0.035211%
N047	ELIZABETHTOWN BD OF EDUC	404,813	0.119186%
N049	CYNTHIANA HARRISON CO JPC	13,002	0.003828%
N050	CITY OF HORSE CAVE	44,244	0.013027%
N051	CITY OF HENDERSON	1,000,320	0.294516%
N052	CITY OF NEW CASTLE	17,055	0.005021%
N054	CITY OF MADISONVILLE	1,029,892	0.303223%
N057	NICHOLASVILLE HOUSING AUT	4,113	0.001211%
N058	JOHNSON CO LIBRARY	31,742	0.009345%
N060	KNOTT CO WATER & SEWER	58,650	0.017268%
N061	KNOX CO SOIL CONSERV DIS	5,010	0.001475%
N063	CUMBERLAND VAL AREA DEV	148,779	0.043804%
N065	THREE FORKS REG JAIL	121,437	0.035754%
N067	HOUSING ORIENTED MINISTRI	47,846	0.014087%
N068	GAR,QUI,KY-O-HTS WTR DIST	30,611	0.009013%
N069	CITY OF CRAB ORCHARD	9,236	0.002719%
N071	CITY OF AUBURN	44,215	0.013018%
N072	LYON CO AMBULANCE SERVICE	77,093	0.022698%
N075	CITY OF ISLAND	16,255	0.004786%
N076	MADISON CO EMS	14,067	0.004142%
N077	MAGOFFIN CO WATER DIST	41,475	0.012211%

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

County Employees Retirement System (Non-Hazardous)

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Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
N078	CENTRAL KY COMM ACTION	660,086	0.194344%
N079	BENTON ELECTRIC SYSTEM	103,538	0.030484%
N080	MARTIN CO WATER DISTRICT	84,978	0.025020%
N081	BUFFALO TRACE AR DEV DIST	192,214	0.056592%
N082	MEADE CO WATER DISTRICT	58,442	0.017207%
N084	MERCER CO PUBLIC LIBRARY	54,638	0.016087%
N085	METCALFE CO CONSERV DIST	5,095	0.001500%
N087	CITY OF MT STERLING	123,337	0.036313%
N088	MORGAN CO AMBULANCE SERV	49,101	0.014456%
N089	MUHLENBERG CO WATER DIST	93,325	0.027477%
N090	BARDSTOWN-NELSON CO TOURI	21,276	0.006264%
N092	CITY OF HARTFORD	107,589	0.031677%
N093	CITY OF LAGRANGE	77,469	0.022809%
N094	CITY OF OWENTON	16,853	0.004962%
N097	KY VALLEY ED COOPERATIVE	28,295	0.008331%
N098	PIKE CO LIBRARY DISTRICT	76,596	0.022552%
N099	CITY OF CLAY CITY	16,393	0.004826%
N100	CITY OF BURNSIDE	27,012	0.007953%
N103	HOUSING AUTH OF MOREHEAD	47,791	0.014071%
N104	CITY OF JAMESTOWN	133,646	0.039348%
N106	W SHELBY WATER DISTRICT	26,795	0.007889%
N107	SIMPSON CO CONSER DIST	3,264	0.000961%
N110	LOGAN/TODD REG. WATER COM	60,199	0.017724%
N111	BARKLEY LAKE WATER DIST	90,991	0.026790%
N112	TRIMBLE CO WATER DIST	26,001	0.007655%
N113	UNION CO LIBRARY BD	41,447	0.012203%
N114	BOWLING GRN MUNICIPAL UTI	1,722,507	0.507144%
N115	WASHINGTON CO CONSER DIST	3,591	0.001057%
N116	MONTICELLO UTILITY COMM	150,938	0.044439%
N117	CITY OF DIXON	9,607	0.002828%
N118	CITY OF WILLIAMSBURG	250,415	0.073728%
N119	WOLFE CO CONSER DISTRICT	5,124	0.001509%
N120	WOODFORD CO PLAN ZONING	33,090	0.009742%
N959	N KY CONV & VISITORS BUR	158,358	0.046624%
P001	HOUSING AUTH OF COLUMBIA	19,339	0.005694%
P005	GLASGOW ELECTRIC PLANT BD	518,730	0.152725%
P006	BATH COUNTY E.M.S.	82,810	0.024381%
P007	CITY OF PINEVILLE	33,644	0.009905%
P008	BOONE CO PLANNING COMM	139,842	0.041172%
P009	HOUSING AUTHORITY PARIS	38,309	0.011279%
P010	REGIONAL PUBLIC SAFETY	97,144	0.028601%
P011	CITY OF JUNCTION CITY	28,141	0.008285%
P013	CITY OF JACKSON	168,176	0.049515%
P014	BRECKINRIDGE CO PUBLIC LI	24,760	0.007290%
P015	CITY OF LEBANON JUNCTION	24,640	0.007255%
P017	PRINCETON WATER/WASTEWATE	102,041	0.030043%
P018	MURRAY/CALLOWAY TRANS AUT	63,927	0.018821%

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

County Employees Retirement System (Non-Hazardous)

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Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
P022	RATTLESNAKE RIDGE WATER	74,517	0.021939%
P025	CLARK CO CONSVATION DIST	3,708	0.001092%
P033	ESTILL COUNTY EMS	-	0.000000%
P035	FLEMING CO DISPATCH	22,016	0.006482%
P037	COMMUNITY ACTION KENTUCKY	76,259	0.022452%
P038	HICKMAN ELECTRIC SYSTEM	54,457	0.016033%
P041	CITY OF DRY RIDGE	52,780	0.015540%
P043	CITY OF CLARKSON	13,749	0.004048%
P045	GREENUP CO ENVIR COMM	21,583	0.006354%
P047	CITY OF WEST POINT	34,361	0.010116%
P048	HARLAN COUNTY C A A	153,136	0.045087%
P049	HOUSING AUTHORITY OF CYNT	81,320	0.023942%
P050	HART CO SOLID WASTE SVC	73,206	0.021553%
P051	HENDERSON MUN POWER&LIGHT	375,111	0.110441%
P052	LITTLE KY RV WS CONV DIST	8,743	0.002574%
P054	HOUSING AUTH DAWSON SPG	34,415	0.010132%
P057	VALLEY VIEW FERRY AUTHORI	16,173	0.004762%
P061	BARBOURVILLE UTILITY COMM	295,671	0.087052%
P063	LAUREL CO WATER DIST #2	85,445	0.025157%
P068	LEWIS CO PUBLIC LIBRARY	12,035	0.003543%
P069	LINCOLN CO CLERK	42,141	0.012407%
P071	LOGAN CO CONS DISTRICT	8,134	0.002395%
P072	LYON CO WATER DISTRICT	23,766	0.006997%
P075	MCLEAN CO REG WATER COMM	3,382	0.000996%
P076	MADISON CO PUBLIC LIBRARY	123,286	0.036298%
P077	SALYERS/MAG CO JOINT HOUS	14,754	0.004344%
P078	MARION CO CONSERVAT DIST	3,781	0.001113%
P079	CITY OF CALVERT CITY	159,391	0.046928%
P081	MASON COUNTY LIBRARY	32,251	0.009495%
P084	ANDERSON-DEAN COMM PARK	13,997	0.004121%
P087	MONTGOMERY CTY WATER DIST	8,815	0.002595%
P088	MORGAN CO WATER DIST	23,180	0.006825%
P089	MUHLENBERG WATER DIST #3	32,734	0.009638%
P090	NORTH NELSON WATER DIST	29,088	0.008564%
P092	OHIO CO REG WASTEWATER D	23,988	0.007062%
P097	KY RIVER AREA DEV DIST	197,977	0.058289%
P100	LAKE CUMBERLAND CAA, INC	375,929	0.110682%
P103	MOREHEAD TOURISM COMMISSI	31,825	0.009370%
P104	RUSSELL CO TOURIST COMM	10,326	0.003040%
P105	GEORGETOWN/SCOTT TOURISM	12,543	0.003693%
P106	MULTI PURPOSE COMM ACTION	39,295	0.011569%
P107	SIMPSON CO LIBRARY DIST	24,325	0.007162%
P110	TODD COUNTY CONSERVATION DISTRICT	4,696	0.001382%
P111	JOHN L STREET LIBRARY	16,368	0.004819%
P113	STURGIS HOUSING AUTHORITY	10,271	0.003024%
P115	HOUSING AUTH SPRINGFIELD	15,161	0.004464%
P116	CITY OF MONTICELLO	55,587	0.016366%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
P117	CITY OF CLAY	31,343	0.009228%
P120	WOODFORD CO CONSERV DIST	5,834	0.001718%
P959	CITY OF CRESTVIEW HILLS	27,491	0.008094%
R003	SOUTH ANDERSON WATER DIST	25,795	0.007595%
R005	BARREN CO SOIL CONS DIS	3,917	0.001153%
R008	BOONE CO LIBRARY DIST	383,892	0.113026%
R010	ASHLAND BD OF ED	658,263	0.193807%
R011	DANVILLE BOYLE PLANNING	17,261	0.005082%
R013	BREATHITT COUNTY WATER DISTRICT	19,575	0.005763%
R015	CITY OF SHEPHERDSVILLE	158,374	0.046629%
R017	CITY OF PRINCETON	81,363	0.023955%
R018	MURRAY ELECTRIC SYSTEM	354,017	0.104230%
R019	FORT THOMAS BOARD OF ED	444,554	0.130886%
R021	CARROLLTON/CARR CO REC TR	6,273	0.001847%
R024	CHRISTIAN CO WATER DIST	68,211	0.020083%
R030	DAVIESS CO AIRPORT BD	25,663	0.007556%
R033	CITY OF RAVENNA	9,028	0.002658%
R034	LEXINGTON PUBLIC LIBRARY	751,700	0.221317%
R036	CITY OF PRESTONSBURG	296,015	0.087153%
R037	PAUL SAWYIER LIBRARY	149,838	0.044116%
R038	CITY OF FULTON	173,501	0.051082%
R041	CITY OF CRITTENDEN	14,209	0.004183%
R042	MAYFIELD ELEC & WATER SYS	412,644	0.121491%
R045	CITY OF RUSSELL	130,142	0.038317%
R047	LINCOLN TRAIL AREA DEV DI	218,225	0.064250%
R048	HARLAN CO CONSERV DIST	4,801	0.001414%
R050	HART CO AMB SERVICE	144,674	0.042595%
R051	HENDERSON MUN W & S DEPT	559,243	0.164653%
R052	CITY OF CAMPBELLSBURG	8,903	0.002621%
R054	SOUTH HOPKINS WATER DIST	44,345	0.013056%
R057	CITY OF WILMORE	131,968	0.038854%
R058	HOUSING AUTH OF PAINTSVLE	65,769	0.019364%
R061	KY COMM ECONOMIC OPPORT	766,250	0.225601%
R063	WOODCREEK WATER DISTRICT	250,709	0.073814%
R071	LOGAN CO PUBLIC LIBRARY	57,141	0.016824%
R072	LYON CO HOUSING AUTHORITY	33,980	0.010004%
R073	MCCRACKEN CO BD OF ED	1,168,483	0.344027%
R076	RICHMOND UTILITIES	429,216	0.126371%
R078	CITY OF LORETTO	3,243	0.000955%
R079	MARSHALL CO PUB LIBRARY	124,605	0.036686%
R088	CITY OF WEST LIBERTY	163,241	0.048062%
R089	CENTRAL CITY MUN WTR&SEWR	123,640	0.036402%
R090	NELSON CO PUBLIC LIBRARY	123,817	0.036454%
R093	TRI CO COMM ACTION AGENCY	41,693	0.012275%
R097	PERRY COUNTY PUBLIC LIB	88,091	0.025936%
R103	ROWAN CO PUBLIC LIBRARY	36,449	0.010731%
R104	CITY OF RUSSELL SPRINGS	99,748	0.029368%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
R105	CITY OF STAMPING GROUND	2,515	0.000740%
R106	SHELBY CO PARK RECREATION	69,138	0.020356%
R109	TAYLOR CO PUBLIC LIBRARY	43,631	0.012846%
R114	BOWLING GREEN PUBLIC SCHO	869,388	0.255967%
R115	S W E D A	6,975	0.002054%
R116	WAYNE CO CONSERV DIST	6,767	0.001992%
R117	WEBSTER COUNTY WATER DIST	65,192	0.019194%
R118	WILLIAMSBURG IND BD OF ED	133,553	0.039321%
R120	CITY OF MIDWAY	28,546	0.008405%
R959	N KY LEGAL AID SOCIETY	269,122	0.079235%
T036	FLOYD COUNTY CONSV DIST	12,221	0.003598%
V001	ADAIR COUNTY FISCAL COURT	226,949	0.066819%
V002	ALLEN COUNTY FISCAL COURT	342,384	0.100805%
V003	ANDERSON CO FISCAL COURT	302,886	0.089176%
V004	BALLARD COUNTY FISCAL CT	302,832	0.089160%
V005	BARREN CO FISCAL CT	215,790	0.063533%
V006	BATH CO FISCAL COURT	179,591	0.052876%
V007	BELL CO FISCAL CT	350,521	0.103201%
V008	BOONE CO FISCAL CT	1,272,415	0.374627%
V009	BOURBON CO FISCAL COURT	304,015	0.089509%
V010	BOYD COUNTY FISCAL COURT	880,639	0.259280%
V011	BOYLE COUNTY FISCAL COURT	439,493	0.129396%
V012	BRACKEN CO FISCAL COURT	158,527	0.046674%
V013	BREATHITT CO FISCAL COURT	203,891	0.060030%
V014	BRECKINRIDGE CO FISCAL CT	353,438	0.104060%
V016	BUTLER COUNTY FISCAL CT	248,087	0.073042%
V017	CALDWELL CO FISCAL COURT	208,344	0.061341%
V018	CALLOWAY CO FISCAL COURT	536,409	0.157931%
V019	CAMPBELL CO FISCAL CT	1,126,010	0.331522%
V020	CARLISLE CO FISCAL COURT	146,280	0.043068%
V021	CARROLL CO FISCAL CT	330,214	0.097222%
V022	CARTER CO FISCAL CT	424,371	0.124944%
V023	CASEY CO FISCAL COURT	308,919	0.090952%
V024	CHRISTIAN CO FISCAL COURT	466,122	0.137237%
V025	CLARK COUNTY FISCAL COURT	372,299	0.109613%
V026	CLAY COUNTY FISCAL CT	510,512	0.150306%
V027	CLINTON CO FISCAL COURT	270,969	0.079779%
V028	CRITTENDEN CO FIS CT	247,471	0.072861%
V030	DAVIESS CO FISCAL COURT	824,717	0.242815%
V031	EDMONSON CO FISCAL CRT	192,720	0.056741%
V032	ELLIOTT CO FISCAL CT	115,281	0.033941%
V033	ESTILL CO FISCAL COURT	271,152	0.079833%
V035	FLEMING CO FISCAL COURT	152,319	0.044846%
V036	FLOYD CO FISCAL COURT	516,697	0.152127%
V037	FRANKLIN CO FISCAL COURT	604,090	0.177857%
V038	FULTON COUNTY FIS CT	390,472	0.114964%
V039	GALLATIN CO FISCAL COURT	267,730	0.078826%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V040	GARRARD CO FISCAL COURT	256,282	0.075455%
V041	GRANT COUNTY FISCAL COURT	322,660	0.094998%
V042	GRAVES COUNTY FISCAL CT	545,700	0.160666%
V043	GRAYSON CO FISCAL COURT	511,672	0.150648%
V044	GREEN COUNTY FISCAL COURT	101,543	0.029896%
V045	GREENUP CO FISCAL CT	562,637	0.165653%
V046	HANCOCK CO FISCAL COURT	322,229	0.094871%
V047	HARDIN CO FISCAL COURT	464,414	0.136734%
V048	HARLAN CO FIS CT	527,699	0.155366%
V049	HARRISON CO FISCAL COURT	185,830	0.054713%
V050	HART COUNTY FISCAL COURT	319,463	0.094057%
V051	HENDERSON CO FISCAL COURT	971,042	0.285896%
V052	HENRY CO FISCAL COURT	209,735	0.061751%
V053	HICKMAN CO FISCAL COURT	158,368	0.046627%
V054	HOPKINS CO FISCAL COURT	613,783	0.180711%
V055	JACKSON CO FISCAL COURT	314,722	0.092661%
V057	JESSAMINE CO FISCAL COURT	743,966	0.219040%
V060	KNOTT CO FISCAL CT	244,397	0.071956%
V061	KNOX CO FISCAL CT	378,615	0.111473%
V062	LARUE CO FISCAL COURT	265,617	0.078203%
V063	LAUREL COUNTY FISCAL COUR	761,182	0.224109%
V064	LAWRENCE CO FISCAL CT	299,831	0.088277%
V065	LEE COUNTY FISCAL COURT	160,866	0.047362%
V066	LESLIE CO FISCAL COURT	395,271	0.116377%
V067	LETCHER CO FISCAL COURT	347,823	0.102407%
V068	LEWIS COUNTY FISCAL COURT	248,199	0.073075%
V069	LINCOLN CO FISCAL COURT	276,227	0.081327%
V070	LIVINGSTON CO FISCAL CT	285,916	0.084180%
V071	LOGAN COUNTY FISCAL COURT	434,974	0.128066%
V072	LYON COUNTY FISCAL COURT	127,402	0.037510%
V073	MCCRACKEN CO FISCAL COURT	500,446	0.147342%
V074	MCCREARY CO FISCAL CT	280,309	0.082529%
V075	MCLEAN COUNTY FISCAL CT	280,293	0.082524%
V076	MADISON CO FISCAL COURT	721,714	0.212489%
V077	MAGOFFIN CO FISCAL COURT	211,032	0.062132%
V078	MARION CO FISCAL COURT	557,307	0.164084%
V079	MARSHALL CO FISCAL COURT	609,052	0.179318%
V080	MARTIN CO FISCAL COURT	224,835	0.066196%
V081	MASON CO FIS CT	418,385	0.123182%
V082	MEADE COUNTY FISCAL COURT	675,685	0.198937%
V083	MENIFEE CO FISCAL COURT	107,852	0.031754%
V084	MERCER COUNTY FISCAL COUR	250,895	0.073869%
V085	METCALFE CO FISCAL COURT	158,535	0.046676%
V086	MONROE CO FISCAL COURT	127,793	0.037625%
V087	MONTGOMERY CO FISCAL CT	453,404	0.133492%
V088	MORGAN CO FISCAL CT	144,540	0.042556%
V089	MUHLENBERG CO FISCAL CT	655,578	0.193017%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V090	NELSON CO FISCAL CT	747,937	0.220209%
V091	NICHOLAS CO FISCAL COURT	155,431	0.045762%
V092	OHIO COUNTY FISCAL CRT	361,846	0.106536%
V093	OLDHAM CO FISCAL COURT	538,455	0.158533%
V094	OWEN COUNTY FISCAL COURT	213,169	0.062762%
V095	OWSLEY CO FISCAL COURT	111,558	0.032845%
V096	PENDLETON CO FISCAL COURT	209,551	0.061696%
V097	PERRY COUNTY FISCAL COURT	473,488	0.139405%
V098	PIKE COUNTY FISCAL COURT	964,054	0.283839%
V099	POWELL CO FISCAL CT	385,627	0.113537%
V100	PULASKI CO FISCAL CT	783,283	0.230616%
V101	ROBERTSON CO FISCAL CT	63,972	0.018835%
V102	ROCKCASTLE CO FISCAL CT	331,412	0.097575%
V103	ROWAN CO FISCAL COURT	361,767	0.106512%
V104	RUSSELL CO FISCAL COURT	310,444	0.091401%
V105	SCOTT CO FISCAL CT	418,115	0.123102%
V106	SHELBY CO FISCAL COURT	397,062	0.116904%
V107	SIMPSON CO FISCAL COURT	361,219	0.106351%
V108	SPENCER CO TREASURER	165,785	0.048811%
V109	TAYLOR COUNTY FISCAL COUR	335,994	0.098924%
V110	TODD COUNTY FISCAL COURT	238,505	0.070221%
V111	TRIGG COUNTY FISCAL COURT	272,567	0.080250%
V112	TRIMBLE CO FISCAL COURT	156,479	0.046071%
V113	UNION COUNTY FISCAL COURT	322,259	0.094880%
V114	WARREN COUNTY FISCAL COUR	1,058,225	0.311565%
V115	WASHINGTON CO FIS COURT	207,250	0.061019%
V116	WAYNE COUNTY FISCAL COURT	484,419	0.142624%
V117	WEBSTER CO FISCAL COURT	447,483	0.131749%
V119	CITY OF HIGHLAND HEIGHTS	34,662	0.010205%
V120	WOODFORD CO FISCAL COURT	421,303	0.124041%
V122	FAMILY HEALTH CENTER	2,299,684	0.677078%
V125	LOUISVILLE MEM COMM	21,617	0.006365%
V126	LOU & JEFF CO RIVERPORT	42,192	0.012422%
V127	LOU LABOR MANAGER COM	8,631	0.002541%
V129	T A R C	4,445,670	1.308903%
V130	ANCHORAGE BD OF EDUCATION	114,600	0.033741%
V136	MOUNTAIN ARTS CENTER	17,766	0.005231%
V137	FRANKLIN CO CONS DIST	8,285	0.002439%
V145	CITY OF WURLAND	10,555	0.003108%
V147	HARDIN CO WATER DIST #2	438,639	0.129145%
V151	HOUSING AUTH OF HENDERSON	157,415	0.046347%
V156	JEFF CO BD OF ED	26,318,333	7.748699%
V158	BIG SANDY AREA COMM PRO	283,345	0.083423%
V159	CITY OF ERLANGER	315,627	0.092928%
V163	EAST BERNSTADT BD OF ED	47,585	0.014010%
V171	CITY OF ADAIRVILLE	22,188	0.006533%
V176	MADISON CO CONSERVAT DIST	4,832	0.001423%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V179	MARSHALL CO SEN CITIZENS	10,174	0.002996%
V189	CITY OF CENTRAL CITY	188,086	0.055377%
V196	CITY OF BUTLER	5,106	0.001503%
V197	CITY OF HAZARD	556,546	0.163860%
V198	MOUNTAIN WATER DISTRICT	239,476	0.070507%
V200	PULASKI COUNTY LIBRARY	75,543	0.022242%
V205	BARREN/METCALFE CO AMB SR	18,897	0.005564%
V206	SHELBYVLE MUN WATER&SEWER	159,060	0.046831%
V207	BELL CO PUBLIC LIBRARY	32,943	0.009699%
V208	CITY OF WALTON	41,680	0.012272%
V218	MURRAY TOURISM COMMISSION	11,005	0.003240%
V219	BELLEVUE BD OF EDUCATION	129,950	0.038260%
V224	PENNYROYAL AREA MUSEUM	14,735	0.004338%
V230	OWENSBORO RIVERPORT AUTH	330,334	0.097258%
V236	BIG SANDY AREA DEV DIST	349,615	0.102934%
V237	BLUE GRASS COMM ACTION	708,476	0.208591%
V247	HARDIN CO WATER DIST #1	385,395	0.113469%
V251	HENDERSON CO RIVER AUTH	100,120	0.029478%
V259	KENTON CO PUBLIC LIBRARY	651,582	0.191840%
V263	LAUREL CO BD OF EDUCATION	1,429,028	0.420737%
V271	RUSSELLVILLE ELEC PL BD	140,169	0.041269%
V281	HOUSING AUTH OF MAYSVILLE	50,787	0.014953%
V298	CITY OF PIKEVILLE	297,714	0.087654%
V300	HOUSING AUTH OF SOMERSET	70,067	0.020629%
V305	CITY OF CAVE CITY	64,247	0.018916%
V306	HOUSING AUTH OF SHELBYVLE	17,854	0.005256%
V308	NORTHERN KY AREA DEV.DIST	431,072	0.126917%
V319	CAMPBELL CO BD OF ED	1,045,654	0.307864%
V324	CHRISTIAN CO CONS DIST	11,107	0.003270%
V330	CITY OF OWENSBORO	1,376,102	0.405155%
V336	SANDY VALLEY TRANS SER IN	271,389	0.079903%
V337	FRANKFORT ELEC WATER BD	1,615,394	0.475608%
V347	CITY OF RADCLIFF	328,756	0.096793%
V359	CITY OF ELSMERE	64,916	0.019113%
V363	LONDON LAUREL CO COMM CTR	91,601	0.026969%
V373	PADUCAH MCCRACKEN CO TOUR	36,993	0.010891%
V376	CITY OF BERA	823,863	0.242563%
V398	CITY OF ELKHORN CITY	17,622	0.005188%
V400	PULASKI CO SOIL CONS DIST	13,138	0.003868%
V405	MARY W WELDON MEM PUB LIB	32,262	0.009499%
V407	BELL/WHITLEY COMM ACTION	350,615	0.103229%
V419	DAYTON CITY SCHOOLS	156,467	0.046067%
V424	PENNYRILE ALLIED COMM SER	458,672	0.135043%
V430	OWENSBORO MUN UTILITIES	2,492,553	0.733863%
V436	APPALACHIAN RES & DEFENSE	174,937	0.051505%
V437	FKT/FKLN CO TOUR&CONV COM	19,572	0.005762%
V447	CITY OF ELIZABETHTOWN	1,011,238	0.297731%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V459	LUDLOW BD OF EDUCATION	116,539	0.034312%
V463	LONDON LAUREL TOURIST COM	22,232	0.006546%
V473	PADUCAH POWER SYSTEM	721,263	0.212356%
V476	KY RIVER FOOTHILLS DEV CO	926,112	0.272668%
V500	WEST PULASKI WATER DISTR	48,954	0.014413%
V505	CITY OF PARK CITY	3,080	0.000907%
V507	BELL CO SOLID WASTE OFFIC	27,419	0.008073%
V508	CITY OF UNION	13,593	0.004002%
V524	HOPKINSVL WATER ENV ATH	462,041	0.136035%
V530	AUDUBON AREA COMM SER INC	1,827,080	0.537933%
V537	CAPITAL COMMUNITY E I D A	15,387	0.004530%
V547	ELIZABETHTOWN TOUR/CON BU	36,078	0.010622%
V559	BEECHWOOD BOARD OF EDUC	157,941	0.046501%
V563	LONDON-LAUREL CO IDA	10,245	0.003016%
V576	SOUTHERN MADISON WATER DT	46,782	0.013774%
V607	PINEVILLE UTILITY COMM	139,568	0.041092%
V619	SOUTHGATE BD OF ED	25,238	0.007431%
V624	HOPKINSVL ELECTRIC SYSTEM	472,225	0.139034%
V630	CITY OF WHITESVILLE	23,046	0.006785%
V637	FARMDALE WATER DISTRICT	18,528	0.005455%
V647	CITY OF VINE GROVE	69,974	0.020602%
V659	KENTON CO BD OF ED	2,482,158	0.730802%
V663	LAUREL CO CONSERV DIST	7,156	0.002107%
V673	PADUCAH-MCCRACKEN CO JOIN	207,645	0.061135%
V676	MADISON CO UTILITIES DIST	75,605	0.022260%
V707	BELL CO CONSERVATION DIST	1,750	0.000515%
V708	HEBRON FIRE PROTECTION DI	9,117	0.002684%
V719	SILVER GROVE BD OF ED	25,994	0.007653%
V724	PENNYRILE AREA DEVP DIST	255,304	0.075167%
V730	GREEN RIV AREA DEL DIST	342,395	0.100809%
V737	KY ASSOC OF CO (KACO)	497,163	0.146376%
V756	JEFF CO MED CENTER LAUNDR	307,455	0.090521%
V759	ERLANGER/ELSMERE BD OF ED	490,200	0.144326%
V773	MCCRACKEN CO PUB LIBRARY	154,273	0.045421%
V808	POINT PLEASANT FIRE DIST	4,893	0.001441%
V819	NEWPORT BD OF ED	462,855	0.136275%
V830	REGIONAL WTR RESOURCE AGY	594,418	0.175010%
V856	KYIANA REG PLANNING DEV	631,578	0.185951%
V859	COVINGTON BD OF ED	1,162,687	0.342321%
V873	PADUCAH-MCRACKEN CO RIV	94,484	0.027818%
V919	CITY OF WILDER	30,398	0.008950%
V930	OWENSBORO METRO PLAN COMM	88,445	0.026040%
V937	HOUSING AUTH OF FRANKFORT	92,094	0.027114%
V959	CITY OF COVINGTON	820,930	0.241700%
W001	ADAIR COUNTY ATTORNEY	20,093	0.005916%
W003	ANDERSON COUNTY ATTORNEY	12,396	0.003650%
W004	BALLARD COUNTY ATTORNEY	11,980	0.003527%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
W010	BOYD COUNTY ATTORNEY	28,040	0.008256%
W011	BOYLE COUNTY ATTORNEY	15,740	0.004634%
W013	BREATHITT CO ATTORNEY	13,921	0.004099%
W015	BULLITT COUNTY ATTORNEY	63,863	0.018803%
W016	BUTLER COUNTY ATTORNEY	9,003	0.002651%
W017	CALDWELL COUNTY ATTORNEY	16,452	0.004844%
W018	CALLOWAY COUNTY ATTORNEY	33,406	0.009835%
W019	CAMPBELL COUNTY ATTORNEY	85,784	0.025257%
W020	CARLISLE COUNTY ATTORNEY	4,896	0.001442%
W022	CHILD SUPPORT ENFORCEMENT	14,976	0.004409%
W024	CHRISTIAN COUNTY ATTORNEY	63,733	0.018764%
W026	CLAY COUNTY ATTORNEY	21,878	0.006442%
W027	CLINTON CO ATTORNEY	11,460	0.003374%
W029	CUMBERLAND CO ATTORNEY	10,036	0.002955%
W031	EDMONSON COUNTY ATTORNEY	3,676	0.001082%
W032	ELLIOTT COUNTY ATTORNEY	8,995	0.002648%
W033	ESTILL COUNTY ATTORNEY	16,921	0.004982%
W035	FLEMING COUNTY ATTORNEY	31,556	0.009291%
W039	GALLATIN COUNTY ATTORNEY	10,007	0.002946%
W041	GRANT COUNTY CHILD SUPPOR	15,426	0.004542%
W043	GRAYSON COUNTY ATTORNEY	20,428	0.006015%
W044	GREEN COUNTY ATTORNEY	11,017	0.003244%
W045	GREENUP CO ATTY/CHILD SUP	22,639	0.006665%
W047	HARDIN COUNTY ATTORNEY	92,970	0.027372%
W048	HARLAN COUNTY ATTORNEY	48,148	0.014176%
W050	HART COUNTY ATTORNEY	25,191	0.007417%
W051	HENDERSON CO ATTORNEY	37,095	0.010922%
W052	HENRY COUNTY ATTORNEY	4,674	0.001376%
W055	JACKSON COUNTY ATTORNEY	11,637	0.003426%
W056	JEFFERSON CO ATTORNEY	860,750	0.253424%
W058	JOHNSON CO ATTORNEY	20,268	0.005967%
W060	KNOTT COUNTY ATTORNEY	16,869	0.004967%
W061	KNOX COUNTY ATTORNEY	30,920	0.009104%
W063	LAUREL COUNTY ATTORNEY	59,135	0.017411%
W064	LAWRENCE COUNTY ATTORNEY	14,885	0.004382%
W066	LESLIE COUNTY ATTORNEY	14,270	0.004201%
W067	LETCHER COUNTY ATTORNEY	21,759	0.006406%
W069	LINCOLN COUNTY ATTORNEY	22,851	0.006728%
W070	LIVINGSTON CO ATTORNEY	10,054	0.002960%
W071	LOGAN COUNTY ATTORNEY	4,406	0.001297%
W073	MCCRACKEN COUNTY ATTORNEY	4,799	0.001413%
W076	MADISON COUNTY ATTORNEY	2,421	0.000713%
W077	MAGOFFIN CO ATTORNEY	4,504	0.001326%
W079	MARSHALL COUNTY ATTORNEY	5,680	0.001672%
W080	MARTIN COUNTY ATTORNEY	17,903	0.005271%
W082	MEADE COUNTY ATTORNEY	13,183	0.003882%
W083	MENIFEE COUNTY ATTORNEY	6,060	0.001784%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
W084	MERCER COUNTY ATTORNEY	17,396	0.005122%
W085	METCALFE COUNTY ATTORNEY	12,346	0.003635%
W087	MONTGOMERY CO ATTORNEY	3,348	0.000986%
W090	NELSON COUNTY ATTORNEY	35,088	0.010331%
W091	NICHOLAS COUNTY ATTORNEY	1,716	0.000505%
W092	OHIO COUNTY ATTORNEY	17,714	0.005215%
W095	OWSLEY COUNTY ATTORNEY	8,261	0.002432%
W096	PENDLETON COUNTY ATTORNEY	8,437	0.002484%
W097	PERRY COUNTY ATTORNEY	28,531	0.008400%
W098	PIKE COUNTY ATTORNEY	85,966	0.025310%
W099	POWELL COUNTY ATTORNEY	17,566	0.005172%
W103	ROWAN COUNTY ATTORNEY	356	0.000105%
W104	RUSSELL COUNTY ATTORNEY	19,304	0.005683%
W105	SCOTT COUNTY ATTORNEY	5,824	0.001715%
W106	SHELBY COUNTY ATTORNEY	7,784	0.002292%
W107	SIMPSON COUNTY ATTORNEY	1,866	0.000549%
W109	TAYLOR COUNTY ATTORNEY	18,552	0.005462%
W110	TODD COUNTY ATTORNEY	7,992	0.002353%
W113	UNION COUNTY ATTORNEY	1,088	0.000320%
W114	WARREN CO ATTY/CHILD SUPP	79,712	0.023469%
W115	WASHINGTON CO ATTORNEY	9,474	0.002789%
W118	WHITLEY COUNTY ATTORNEY	4,883	0.001438%
W119	WOLFE COUNTY ATTORNEY	13,649	0.004018%
W120	WOODFORD COUNTY ATTORNEY	23,700	0.006978%
X030	OWENSBORO DAVIESS CO TOUR	23,345	0.006873%
X034	FAYETTE CO ATTORNEY OFF	266,388	0.078430%
X059	KENTON COUNTY ATTORNEY	152,728	0.044967%
X105	GEORGETOWN WATER & SEWER	405,178	0.119293%
X956	LOU FIREFIGHTERS PENS FUN	22,478	0.006618%
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%
K956	CITY OF MEADOW VALE	-	0.000000%
L017	CALDWELL COUNTY EMS	-	0.000000%
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%
L070	KY WESTERN WATERLAND	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
M080	MARTIN CO HOUSING AUTH	-	0.000000%
V608	WALTON FIRE DIST/EMS	-	0.000000%
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%
C105	CITY OF SADIEVILLE	-	0.000000%
W028	CRITTENDEN CO ATTORNEY	-	0.000000%
C037	CIRCUIT CLERKS	-	0.000000%
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%
K419	ALEXANDRIA FIRE DISTRICT	-	0.000000%
K656	MCAHAN FIRE PRO DIST 14	-	0.000000%
L001	ADAIR CO AMBULANCE SER	-	0.000000%
L259	KY CRIME PREVENT COALITIO	-	0.000000%

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

County Employees Retirement System (Non-Hazardous)

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

Employer <u>Code</u>	<u>Employer Name</u>	2017	2017
		<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
V408	UNION EMERGENCY SERVICES	-	0.000000%
		\$ <u>339,648,517</u>	<u>100.000000%</u>

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
		6.25%	Less 1.00% 5.25%	Plus 1.00% 7.25%																					
014A	BRECKINRIDGE CO ATTORNEY	\$ 33,071	\$ 41,710	\$ 25,845	\$ 5,635	\$ 2,077	\$ 7,712	\$ -	\$ 7,712	\$ 41	\$ 6,103	\$ 2,619	\$ 1,906	\$ 10,669	\$ 839	\$ -	\$ 2,210	\$ 2,542	\$ 5,591	\$ 2,773	\$ 1,711	\$ 1,017	\$ (425)	-	-
20025	JUDL ADM OFF OF THE COURT	142,447,963	179,657,671	111,322,323	24,269,760	(518,101)	23,751,659	-	23,751,659	176,682	26,285,509	11,281,707	340,185	38,084,083	3,615,939	-	9,519,791	2,947,861	16,083,591	10,047,593	9,592,986	4,189,020	(1,829,108)	-	-
39931	JEFFERSON CO CLERK	20,524,623	25,885,985	16,039,883	3,496,910	(142,496)	3,354,414	-	3,354,414	25,457	3,787,349	1,625,525	2,016,488	7,454,819	521,003	-	1,371,660	3,278,032	5,170,695	1,587,216	894,041	66,416	(263,547)	-	-
39932	JEFFERSON CO SHERIFF	4,785,372	6,035,388	3,739,742	815,314	(6,047)	809,267	-	809,267	5,935	883,031	378,996	36,575	1,304,537	121,473	-	319,806	11,817	453,096	369,160	375,881	167,846	(61,447)	-	-
39933	KENTON CO COURT CLERK	3,021,536	3,810,810	2,361,314	514,798	(74,164)	440,634	-	440,634	3,748	557,555	239,302	-	800,605	76,700	-	201,929	81,944	360,573	175,027	207,432	96,372	(38,798)	-	-
39934	KENTON CO SHERIFF	1,079,233	1,361,146	843,415	183,876	(3,351)	180,525	-	180,525	1,339	199,148	85,474	32,372	318,333	27,396	-	72,125	14,010	113,531	84,025	91,956	42,678	(13,858)	-	-
39935	CAMPBELL COUNTY CLERK	2,212,843	2,790,873	1,729,325	377,016	(34,811)	342,205	-	342,205	2,745	408,329	175,254	-	586,328	56,171	-	147,884	55,855	259,910	135,396	149,211	70,226	(28,414)	-	-
39936	CAMPBELL CO SHERIFF	841,823	1,061,720	657,880	143,427	(69,659)	73,768	-	73,768	1,044	155,339	66,671	6,678	229,732	21,369	-	56,259	130,977	208,605	(11,731)	21,986	21,683	(10,809)	-	-
39937	FAYETTE CO CLERK	7,954,528	10,032,379	6,216,421	1,355,263	(79,549)	1,275,714	-	1,275,714	9,866	1,467,826	629,989	59,028	2,166,709	201,920	-	531,601	104,138	837,659	550,947	601,594	278,650	(102,140)	-	-
39938	FAYETTE CO SHERIFF	4,665,320	5,883,977	3,645,923	794,860	60,730	855,590	-	855,590	5,787	860,878	369,488	112,778	1,348,931	118,426	-	311,783	199,662	629,871	370,794	291,600	116,572	(59,905)	-	-
39939	DAVISS CO CLERK	2,506,035	3,160,652	1,958,453	426,969	(69,531)	357,438	-	357,438	3,108	462,431	198,475	-	664,014	63,614	-	167,478	81,580	312,672	142,275	166,697	74,550	(32,179)	-	-
39940	DAVISS CO SHERIFF	386,669	487,674	302,180	85,879	(32,537)	53,342	-	53,342	480	71,351	30,624	399,728	502,183	9,815	-	25,841	301,844	337,500	(16,306)	95,811	90,143	(4,965)	-	-
39941	PIKE CO CLERK	1,201,567	1,515,436	939,018	204,719	(92,018)	112,701	-	112,701	1,490	221,722	95,163	1,517	319,892	30,501	-	80,301	218,959	329,761	(1,634)	5,886	1,307	(15,429)	-	-
39942	PIKE CO SHERIFF	1,572,433	1,983,177	1,228,848	267,905	(72,429)	195,476	-	195,476	1,950	290,156	124,535	44,452	461,093	39,915	-	105,086	243,540	388,541	5,050	43,438	44,254	(20,191)	-	-
39943	HARDIN COUNTY CLERK OFFIC	2,686,141	3,387,805	2,099,205	457,655	(17,199)	440,456	-	440,456	3,332	495,666	212,739	41,144	752,881	68,186	-	179,515	42,044	289,745	191,061	208,228	98,339	(34,991)	-	-
39944	HARDIN COUNTY SHERIFF	971,064	1,224,721	758,881	165,446	(914)	164,532	-	164,532	1,204	179,188	76,907	7,853	265,152	24,650	-	64,896	31,146	120,692	65,764	62,327	28,339	(12,469)	-	-
39945	WARREN COUNTY CLERKS OFF	2,470,154	3,113,398	1,930,412	420,856	(12,934)	407,922	-	407,922	3,064	455,810	195,633	34,920	689,427	62,703	-	165,080	123,955	351,738	142,321	148,431	78,655	(31,718)	-	-
39946	WARREN COUNTY SHERIFF	4,718,000	5,950,418	3,687,092	803,835	82,877	886,712	-	886,712	5,852	870,599	375,254	77,083	1,327,194	119,763	-	153,304	122,668	447,735	405,927	368,245	165,867	(60,582)	-	-
39947	BOONE COUNTY CLERK	2,597,347	3,275,816	2,029,813	442,526	(20,156)	422,370	-	422,370	3,222	479,281	205,707	50,071	738,281	65,932	-	173,581	23,198	262,711	196,589	215,187	97,145	(33,351)	-	-
39948	BOONE COUNTY SHERIFF	1,087,779	1,371,924	850,093	185,332	(3,310)	182,022	-	182,022	1,349	200,725	86,151	12,820	301,045	27,612	-	72,696	5,415	105,723	85,036	86,608	37,646	(13,968)	-	-
39949	CHRISTIAN COUNTY CLERK	1,213,508	1,530,496	948,350	206,753	(522)	206,231	-	206,231	1,505	223,925	96,108	8,183	329,721	30,804	-	81,099	6,007	117,910	94,647	92,737	40,010	(15,582)	-	-
39950	CHRISTIAN COUNTY SHERIFF	4,006,882	5,053,544	3,131,357	682,678	31,590	714,268	-	714,268	4,970	739,378	317,340	59,167	1,120,855	101,712	-	267,780	1,542	371,034	339,336	322,767	139,167	(51,450)	-	-
39951	MADISON COUNTY CLERK	2,180,650	2,750,271	1,704,166	371,531	(26,185)	345,346	-	345,346	2,705	402,389	172,705	3,801	581,600	55,354	-	145,733	70,791	271,878	136,839	138,447	62,437	(28,001)	-	-
39952	MADISON COUNTY SHERIFF	629,933	794,482	492,289	107,326	(29,988)	77,338	-	77,338	781	116,240	49,890	-	166,911	15,990	-	42,098	32,228	90,316	27,518	39,304	17,861	(8,089)	-	-
39961	BULLITT COUNTY CLERK	2,121,063	2,675,119	1,657,599	361,379	(33,915)	327,464	-	327,464	2,631	391,394	167,986	7,186	569,197	53,842	-	141,751	32,372	227,965	141,148	154,728	72,591	(27,236)	-	-
39962	BULLITT CO SHERIFF	1,385,829	1,747,830	1,083,018	236,112	(4,191)	231,921	-	231,921	1,719	255,723	109,756	9,712	376,910	35,178	-	92,615	10,446	138,239	105,982	105,199	45,284	(17,795)	-	-
A051	HENDERSON CO TOURIST COMM	171,619	216,449	134,119	29,240	(6,854)	22,386	-	22,386	213	31,668	13,592	-	45,473	4,356	-	11,469	7,291	11,793	3,915	5,291	3,915	(2,204)	-	-
A073	HOUSING AUTH OF PADUCAH	2,623,394	3,308,667	2,050,168	446,964	22,376	469,340	-	469,340	3,254	484,807	207,770	65,517	760,628	66,993	-	175,321	19,283	261,197	232,975	213,894	86,247	(33,686)	-	-
A113	MORGANFIELD HOUSING AUTH	108,579	136,941	84,854	18,499	(4,445)	14,054	-	14,054	135	20,036	8,599	8,504	37,274	2,756	-	7,256	17,575	27,587	1,011	5,318	4,751	(1,394)	-	-
A156	CITY OF ANCHORAGE	981,717	1,238,157	767,206	167,261	(16,670)	150,591	-	150,591	1,218	181,153	77,751	23,729	283,851	24,920	-	65,608	37,232	127,760	58,217	72,832	37,648	(12,606)	-	-
AB19	BELLEVUE/DAYTON FIRE	73,342	92,500	57,316	12,496	906	13,402	-	13,402	91	13,534	5,809	1,331	20,765	1,862	-	4,901	34	6,797	6,267	5,967	2,675	(942)	-	-
B008	BURLINGTON FIRE PRO DIST	102,843	129,707	80,371	17,522	238	17,760	-	17,760	128	18,977	8,145	1,389	26,639	2,611	-	6,873	1,554	11,038	8,176	7,591	3,155	(1,321)	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	521,998	658,352	407,939	88,936	95,926	184,862	-	184,862	647	96,323	41,342	98,550	236,862	13,251	-	34,885	-	48,136	115,287	62,164	17,978	(6,703)	-	-
B015	CITY OF HILLVIEW	788,089	993,951	615,888	134,272	10,981	145,253	-	145,253	777	145,424	62,416	6,904	215,721	20,005	-	52,668	-	72,673	66,185	60,240	26,742	(10,119)	-	-
B017	PENNYRILE EMER ASST CTR	490,273	618,340	383,146	83,531	25,395	108,926	-	108,926	608	90,469	38,829	62,529	192,435	12,445	-	32,765	3,161	48,371	65,906	59,757	24,696	(6,295)	-	-
B018	W KY ED COOPERATIVE	885,079	1,116,275	691,684	150,796	(28,158)	122,638	-	122,638	1,098	163,321	70,097	8,519	243,035	22,467	-	59,150	41,946	123,563	50,217	57,085	23,534	(11,365)	-	-
B030	OWENSBORO/DAV CO ECO DEV	734,649	926,551	574,124	125,167	(9,673)	115,494	-	115,494	911	135,563	58,183	23,920	218,577	18,649	-	49,097	89,175	156,921	39,546	24,735	6,810	(9,433)	-	-
B035	GTR FLEMING CO WATER COMM	259,243	326,961	202,597	44,169	3,895	48,064	-	48,064	322	47,837	20,532	6,921	75,612	6,581	-	17,325	-	23,906	23,340	22,031	9,664	(3,201)	-	-
B																									

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
D052	CITY OF PLEASUREVILLE	51,860	65,407	40,529	8,836	(2,038)	6,798	-	6,798	64	9,570	4,107	-	13,741	1,316	-	3,466	3,444	8,226	2,315	2,716	1,151	(666)	-	-
D071	CITY OF LEWISBURG	433,613	546,880	338,866	73,877	1,424	73,301	-	75,301	538	80,013	34,342	30,122	145,015	11,007	-	28,978	7,196	47,181	38,805	44,025	20,570	(5,568)	-	-
D079	NORTH MARSHALL WATER DIST	1,088,481	1,372,810	850,642	185,451	40,644	226,095	-	226,095	1,350	200,854	86,206	73,909	362,319	27,630	-	72,743	-	100,373	120,557	108,469	46,897	(13,977)	-	-
D084	GTR H/MERCER PL&ZONING CO	131,524	165,880	102,785	22,409	914	23,323	-	23,323	163	24,270	10,417	2,299	37,149	3,339	-	8,790	82	12,211	10,935	10,827	4,865	(1,689)	-	-
D098	CITY OF COAL RUN VILLAGE	50,690	63,931	39,614	8,636	9,759	18,395	-	18,395	63	9,354	4,015	15,595	29,027	1,287	-	3,388	-	4,675	13,633	8,827	2,542	(651)	-	-
D113	UNION CO WATER DISTRICT	537,802	678,284	420,289	91,629	(903)	90,726	-	90,726	667	99,239	42,593	144	142,643	13,652	-	35,941	2,545	52,138	40,194	39,685	17,532	(6,906)	-	-
D118	WHITLEY CO WATER DIST	407,624	514,102	318,556	69,450	(11,170)	58,280	-	58,280	506	75,218	32,283	-	108,007	10,347	-	27,242	8,751	46,340	23,947	29,406	13,548	(5,234)	-	-
D135	WESTERN FLEMING WATER DIS	425,126	536,175	332,233	72,431	1,124	73,555	-	73,555	527	78,447	33,669	30,139	142,782	10,792	-	28,411	10,278	49,481	43,993	40,943	14,324	(5,459)	-	-
G015	ZONEON FIRE PROT DIST	20,779	26,207	16,239	3,540	4,244	7,784	-	7,784	26	3,834	1,646	10,610	16,116	527	-	1,389	-	1,916	5,832	5,815	2,819	(267)	-	-
G506	SHELBY CO SUB FIRE DIST	134,919	170,162	105,438	22,987	8,260	31,247	-	31,247	167	24,896	10,685	20,865	56,613	3,425	-	9,017	274	12,716	18,505	18,439	8,685	(1,732)	-	-
J001	ADAIR CO BD OF EDUCATION	7,541,460	9,511,411	5,893,611	1,284,886	43,429	1,328,315	-	1,328,315	9,354	1,391,604	597,275	78,717	2,076,950	191,435	-	74,998	770,428	606,346	559,024	237,988	(96,836)	-	-	-
J002	CITY OF SCOTTSVILLE	4,350,998	5,487,548	3,400,281	741,307	193,994	935,301	-	935,301	5,397	802,877	344,594	300,532	1,453,400	110,447	-	290,777	401,224	486,217	429,492	192,337	(55,869)	-	-	-
J003	CITY OF LAWRENCEBURG	4,854,675	6,122,794	3,793,902	827,122	7,000	834,122	-	834,122	6,021	895,819	384,484	46,764	1,333,088	123,232	-	324,438	9,907	457,577	381,657	383,982	172,209	(62,337)	-	-
J004	BALLARD CO BD OF ED	4,583,023	5,780,182	3,581,608	780,839	(33,137)	747,702	-	747,702	5,684	845,692	362,970	18,819	1,233,165	116,337	-	306,283	76,734	499,354	308,696	328,219	155,744	(58,848)	-	-
J005	GLASGOW BD OF EDUCATION	5,954,570	7,509,999	4,653,464	1,014,518	46,799	1,061,317	-	1,061,317	7,386	1,098,779	471,595	68,993	1,646,753	151,152	-	397,944	-	549,096	498,862	471,534	203,721	(76,460)	-	-
J006	BATH CO BD OF ED	6,338,898	7,994,722	4,953,815	1,079,998	22,229	1,102,227	-	1,102,227	69,713	1,169,698	502,033	68,913	1,749,306	160,908	-	423,628	169,293	753,829	475,646	422,438	178,787	(81,395)	-	-
J007	CITY OF MIDDLESBORO	3,415,932	4,308,228	2,669,532	581,994	30,313	612,307	-	612,307	4,237	630,332	270,538	41,918	947,025	86,711	-	228,287	124,018	439,016	251,134	209,480	91,258	(43,862)	-	-
J008	BOONE CO WATER DISTRICT	2,971,900	3,748,208	2,322,524	506,341	7,791	514,132	-	514,132	3,686	548,396	235,371	26,330	813,783	75,440	-	198,612	6,045	280,097	233,995	233,089	104,764	(38,161)	-	-
J009	BOURBON CO BD OF EDUCATIO	9,243,543	11,658,106	7,223,780	1,574,881	(43,943)	1,530,938	-	1,530,938	11,465	1,705,684	732,078	90,900	2,540,127	234,641	-	617,746	236,282	1,088,669	671,139	634,401	264,611	(118,992)	-	-
J010	FAIRVIEW BD OF EDUCATION	2,206,053	2,782,310	1,724,019	375,859	(112,054)	263,805	-	263,805	2,736	407,077	174,717	-	584,530	55,999	-	147,430	224,643	428,072	62,366	83,873	38,546	(28,327)	-	-
J011	DANVILLE CITY BD OF ED	6,682,721	8,428,356	5,222,511	1,138,577	(126,635)	1,011,942	-	1,011,942	8,289	1,233,143	529,263	29,495	1,800,190	169,636	-	446,606	229,675	845,917	418,433	436,269	185,380	(85,810)	-	-
J012	BRACKEN CO BD OF EDUC	2,873,564	3,624,186	2,245,675	489,587	(15,417)	474,170	-	474,170	3,564	530,250	227,583	287	761,684	72,943	-	192,400	27,966	292,949	203,948	207,781	93,903	(36,898)	-	-
J013	BREATHITT CO BD OF ED	6,805,114	8,582,719	5,318,160	1,159,430	(107,191)	1,052,239	-	1,052,239	8,441	1,255,728	538,957	30,167	1,833,293	172,743	-	454,785	111,458	738,986	464,665	500,264	216,759	(87,381)	-	-
J014	BRECKINRIDGE CO BD OF ED	9,439,922	11,905,782	7,377,248	1,608,339	(57,748)	1,550,591	-	1,550,591	11,709	1,741,921	747,630	1,381	2,502,641	239,626	-	630,870	139,331	1,009,827	662,461	659,705	291,863	(121,214)	-	-
J015	BULLITT CO BD OF ED	37,983,575	47,905,499	29,683,961	6,471,502	132,152	6,603,654	-	6,603,654	47,112	7,008,999	3,008,254	275,772	10,340,137	964,186	-	2,538,441	400,510	3,903,137	2,961,120	2,769,507	1,194,104	(487,729)	-	-
J016	BUTLER CO BD OF ED	5,909,909	7,453,673	4,618,562	1,006,909	21,615	1,028,524	-	1,028,524	7,330	1,090,538	468,058	33,502	1,599,428	150,019	-	394,959	-	544,798	471,195	457,696	201,446	(75,886)	-	-
J017	CALDWELL CO BD EDUCATION	6,404,865	8,077,919	5,005,368	1,091,237	(54,267)	1,036,970	-	1,036,970	7,944	1,181,871	507,258	8,988	1,706,061	162,583	-	428,037	91,149	681,769	450,172	456,634	199,728	(82,242)	-	-
J018	CALLOWAY CO BD OF EDUC	8,121,171	10,242,553	6,346,652	1,383,655	(275,742)	1,107,913	-	1,107,913	10,073	1,498,576	643,187	5,348	2,157,184	206,150	-	542,738	634,191	1,383,079	360,914	368,562	148,910	(104,280)	-	-
J019	SANITATION DISTRICT NO 1	31,661,594	39,932,113	24,743,366	5,394,386	(259,456)	5,134,930	-	5,134,930	39,271	5,842,422	2,507,560	7,467	8,396,720	803,707	-	2,115,943	429,260	3,348,910	2,153,409	2,258,452	1,042,502	(406,552)	-	-
J021	CARROLL CO BD OF ED	9,279,365	11,703,285	7,251,775	1,580,984	13,415	1,594,399	-	1,594,399	11,509	1,712,294	734,915	68,612	2,527,330	235,550	-	620,140	43,229	898,919	712,443	712,242	322,879	(119,152)	-	-
J022	CARTER CO BD OF ED	14,190,993	17,897,909	11,090,185	2,417,809	(85,674)	2,332,135	-	2,332,135	17,601	2,618,623	1,123,910	9,322	3,769,456	360,228	-	948,383	242,021	1,550,632	990,052	978,721	432,270	(182,220)	-	-
J023	CASEY CO BD OF ED	8,983,129	11,329,668	7,020,268	1,530,513	208,995	1,739,508	-	1,739,508	11,142	1,657,631	711,453	522,625	2,902,851	228,030	-	600,342	25,957	854,329	920,556	870,322	373,991	(115,348)	-	-
J024	CITY OF HOPKINSVILLE	9,196,190	11,598,383	7,186,773	1,566,813	162,612	1,729,425	-	1,729,425	11,406	1,696,946	728,327	325,200	2,761,879	233,439	-	614,581	-	848,020	851,305	816,167	364,470	(118,084)	-	-
J025	CLARK CO BD OF ED	14,509,120	18,299,136	11,338,800	2,472,010	(47,932)	2,424,078	-	2,424,078	17,996	2,677,326	1,149,105	85,775	3,620,137	368,304	-	969,644	231,982	1,569,930	1,070,898	1,033,302	442,376	(186,305)	-	-
J026	CLAY CO BD OF ED	10,882,177	13,724,777	8,504,363	1,854,065	(308,263)	1,545,802	-	1,545,802	13,497	2,008,056	861,855	-	2,883,408	276,236	-	727,255	585,147	1,588,638	534,928	613,173	286,402	(139,733)	-	-
J027	CLINTON CO BD OF ED	6,070,114	7,655,726	4,743,762	1,034,264	(104,561)	929,703	-	929,703	8,834	1,020,100	480,746	-	1,408,375	154,085	-	405,665	199,482	759,232	355,052	397,618	174,416	(77,944)	-	-
J028	CRITTENDEN CO BD OF ED	4,262,847	5,376,371	3,331,392	726,288	27,907	754,195	-	754,195	5,287	786,611	337,612	63,290	1,192,800	108,209	-	284,886	45,260	438,355	352,873	322,359	133,950	(54,737)	-	-
J029	CUMBERLAND CO BD OF ED	2,599,747	3,278,842	2,031,688	442,925	(31,013)	411,912	-	411,912	3,225	479,724	205,897	790	689,636	65,993	-	173,741	71,774	311,508	166,939	169,222	75,348	(33,382)	-	-
J030	DAVIESS CO LIBRARY DIST	3,582,341	4,518,107	2,799,581	610,346	61,976	672,322	-	672,322	4,443	661,039	283,717	221,060	1,170,259	90,935	-	239,408	21,326	351,669	344,484	355,721	164,386	(45,999)	-	-
J031	EDMONSON CO BD OF EDUC	6,342,644	7,999,445	4,956,742	1,080,636	(64,076)	1,016,560	-	1,016,560	7,867	1,170,390	502,330	20,613	1,701,200	161,003	-	423,879	197,223	782,105	420,572	406,637	173,327	(81,443)	-	-
J032	ELLIOTT CO BD OF ED	2,890,188	3,645,151	2,258,666	492,420	(19,867)	472,553	-	472,553	3,585															

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,								
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
J075	MCLEAN CO BD OF ED	4,441,431	5,601,605	3,470,955	756,715	(69,061)	687,654	-	687,654	5,509	819,564	351,756	-	1,176,829	112,743	-	296,821	109,687	519,251	274,762	300,161	139,686	(57,030)	-	-
J076	MADISON CO BD OF ED	31,006,374	39,105,740	24,231,316	5,282,572	(20,366)	5,262,206	-	5,262,206	38,458	5,721,516	2,455,668	14,203	8,229,845	787,075	-	2,072,155	104,124	2,963,354	2,335,947	2,305,115	1,023,568	(398,138)	-	-
J077	MAGOFFIN CO BD OF ED	8,076,686	10,186,447	6,311,887	1,376,076	60,687	1,436,763	-	1,436,763	10,018	1,490,367	639,664	398,473	2,538,522	205,021	-	539,765	190,425	935,211	655,648	705,394	345,979	(103,709)	-	-
J078	MARION CO BD OF EDUCATION	9,171,196	11,566,861	7,167,241	1,562,555	94,751	1,657,306	-	1,657,306	11,375	1,692,334	726,348	270,727	2,700,784	232,804	-	612,911	7,312	853,027	802,772	801,459	361,289	(117,763)	-	-
J079	MARSHALL COUNTY BD OF ED	12,833,845	16,186,252	10,029,581	2,186,583	(55,604)	2,130,979	-	2,130,979	15,918	2,368,192	1,016,425	51,861	3,452,396	325,778	-	857,685	210,528	1,393,991	930,376	903,353	389,469	(164,793)	-	-
J080	MARTIN CO BD OF ED	8,242,335	10,395,366	6,441,341	1,404,299	(107,272)	1,297,027	-	1,297,027	10,223	1,520,934	652,783	85,585	2,269,525	209,226	-	550,835	258,629	1,018,690	562,444	561,187	233,041	(105,836)	-	-
J081	MASON CO BD OF ED	7,566,863	9,543,450	5,913,463	1,289,214	(44,518)	1,244,696	-	1,244,696	9,385	1,396,291	599,286	75,071	2,080,033	192,079	-	505,693	46,147	743,919	578,189	596,543	258,546	(97,163)	-	-
J082	MEADE CO PUBLIC LIBRARY	681,793	859,889	532,818	116,161	17,643	133,804	-	133,804	846	125,809	53,997	31,026	211,678	17,307	-	45,564	1,311	64,182	65,962	62,002	28,287	(8,755)	-	-
J083	MENIFEE CO BD OF ED	3,583,980	4,520,174	2,800,861	610,625	20,108	630,733	-	630,733	4,445	661,341	283,847	22,750	972,383	90,977	-	239,517	21,081	351,575	278,068	267,308	121,453	(46,020)	-	-
J084	CITY OF HARRODSBURG	6,184,839	7,800,419	4,833,418	1,053,750	232,367	1,286,117	-	1,286,117	7,671	1,141,270	489,832	249,818	1,888,591	156,998	-	413,333	-	570,331	643,837	530,441	223,399	(79,417)	-	-
J085	METCALFE CO BD OF ED	5,305,145	6,690,935	4,145,943	903,871	(68,436)	835,435	-	835,435	6,580	978,943	420,161	72,277	1,477,961	134,667	-	354,543	113,819	603,029	349,822	400,808	192,423	(68,121)	-	-
J086	MONROE CO BOARD OF ED	7,058,269	8,902,003	5,516,000	1,202,562	(19,262)	1,183,300	-	1,183,300	8,755	1,302,442	559,006	164,954	2,035,157	179,169	-	471,704	111,178	762,051	525,142	568,827	269,769	(90,632)	-	-
J087	MT STERLING WATER WORKS	3,205,037	4,042,244	2,504,719	546,062	(1,730)	544,332	-	544,332	3,975	591,416	253,835	39,711	888,937	81,358	-	214,192	81,437	376,987	241,188	220,688	91,230	(41,154)	-	-
J088	MORGAN CO BD OF EDUCATION	6,973,572	8,795,182	5,449,809	1,188,132	(40,084)	1,148,048	-	1,148,048	8,649	1,286,813	552,299	10,383	1,858,144	177,019	-	466,044	110,770	753,833	482,962	488,675	222,218	(89,544)	-	-
J089	MUHLBERG CO LIB BD DIST	1,094,393	1,380,266	855,262	186,459	(24,295)	162,164	-	162,164	1,357	201,945	86,675	-	289,977	27,780	-	73,138	21,914	122,832	66,585	78,330	36,282	(14,053)	-	-
J090	CITY OF BARDSTOWN	9,924,049	12,516,370	7,755,591	1,690,823	(62,402)	1,628,421	-	1,628,421	12,309	1,831,256	788,973	24,478	2,654,016	251,915	-	663,224	184,409	1,099,548	672,620	689,551	319,727	(127,430)	-	-
J091	NICHOLAS CO BD OF ED	3,528,491	4,450,190	2,757,497	601,171	24,876	626,047	-	626,047	4,376	651,102	279,452	55,697	990,627	89,568	-	235,809	-	325,377	293,473	288,330	128,756	(45,308)	-	-
J092	OHIO CO BD OF ED	13,010,088	16,408,533	10,167,314	2,216,611	(48,677)	2,167,934	-	2,167,934	16,137	2,400,714	1,030,383	32,036	3,479,210	330,252	-	869,464	330,486	1,530,202	885,131	860,652	370,342	(167,056)	-	-
J093	OLDHAM COUNTY BD OF ED	37,904,673	47,805,985	29,622,299	6,458,059	(94,964)	6,363,095	-	6,363,095	47,014	6,994,439	3,002,005	62,036	10,105,944	962,183	-	2,533,168	541,438	4,036,789	2,742,680	2,649,470	1,163,271	(486,716)	-	-
J094	OWEN CO BD OF ED	5,787,048	7,298,718	4,522,547	985,976	21,298	1,007,274	-	1,007,274	7,178	1,067,867	458,327	186,793	1,720,165	146,900	-	386,748	89,627	623,275	457,382	483,625	230,193	(74,309)	-	-
J095	OWSLEY CO BD OF EDUCATION	4,253,247	5,364,264	3,323,890	724,653	(91,629)	633,024	-	633,024	5,275	784,839	336,852	-	1,126,966	107,966	-	284,244	129,466	521,676	245,628	281,967	132,310	(54,614)	-	-
J096	PENDLETON CO BD OF ED	7,423,457	9,362,584	5,801,392	1,264,781	(61,189)	1,203,592	-	1,203,592	9,208	1,369,829	587,929	14,376	1,981,342	188,439	-	496,109	41,414	725,962	535,059	563,737	251,904	(95,321)	-	-
J097	HAZARD CITY SCHOOLS	2,190,308	2,762,451	1,711,714	373,177	33,162	406,339	-	406,339	2,717	404,171	173,470	69,596	649,954	146,378	-	159,959	191,669	201,977	199,959	191,669	84,474	(28,125)	-	-
J098	PIKE CO BD OF EDUCATION	33,623,037	42,405,917	26,276,224	5,728,569	(542,340)	5,186,229	-	5,186,229	41,703	6,204,361	2,662,904	-	8,908,968	853,497	-	2,247,026	872,424	3,972,947	2,078,376	2,253,636	1,035,748	(431,738)	-	-
J099	POWELL CO BD OF EDUCATION	7,544,035	9,514,659	5,895,623	1,285,525	(76,786)	1,208,739	-	1,208,739	9,357	1,392,079	597,479	10,108	2,009,023	191,500	-	504,168	224,807	920,475	490,127	482,856	212,436	(96,869)	-	-
J100	CITY OF SOMERSET	14,800,439	18,666,553	11,566,464	2,521,644	(47,547)	2,474,097	-	2,474,097	18,357	2,731,082	1,172,177	238,687	4,160,303	375,699	-	989,113	295,702	1,660,514	1,042,662	1,111,485	535,690	(190,046)	-	-
J101	ROBERTSON CO BD OF ED	1,150,351	1,450,841	898,993	195,992	45,300	241,292	-	241,292	1,427	212,271	91,106	-	388,660	49,201	-	76,878	106,079	106,079	128,762	117,072	51,518	(14,771)	-	-
J102	ROCKCASTLE CO BD OF ED	9,644,436	12,163,719	7,537,075	1,643,184	(19,188)	1,623,996	-	1,623,996	11,962	1,779,660	763,828	16,184	2,571,634	244,817	-	644,537	106,462	995,816	702,430	689,593	307,634	(123,840)	-	-
J103	ROWAN CO BD OF ED	11,544,830	14,560,525	9,022,223	1,966,966	97,852	2,064,818	-	2,064,818	14,319	2,130,334	914,337	99,658	3,158,648	293,057	-	771,540	53,327	1,117,924	943,042	869,304	376,620	(148,242)	-	-
J104	RUSSELL CO BD OF ED	9,798,203	12,357,651	7,657,243	1,600,832	(94,225)	1,506,607	-	1,506,607	12,153	1,608,034	776,006	257,616	2,853,809	248,720	-	654,813	-	903,533	869,455	833,737	372,897	(125,814)	-	-
J105	SCOTT CO BOARD OF ED	27,099,467	34,178,286	21,178,089	4,617,108	(102,240)	4,514,868	-	4,514,868	33,612	5,000,586	2,146,245	79,763	7,260,206	687,901	-	1,811,056	40,834	2,539,791	2,112,451	2,043,622	912,314	(347,972)	-	-
J106	SHELBY CO LIBRARY	707,197	891,928	552,670	120,490	(9,895)	110,595	-	110,595	877	110,497	56,009	-	179,502	17,952	-	47,262	50,783	115,997	38,533	53,346	13,044	(9,081)	-	-
J107	SIMPSON CO BD OF ED	9,550,608	12,045,381	7,463,749	1,627,197	22,706	1,649,903	-	1,649,903	11,846	1,762,346	756,397	26,505	2,557,094	242,435	-	638,267	-	880,702	745,955	729,527	323,544	(122,635)	-	-
J108	SPENCER CO BD OF EDUCATION	9,737,621	12,281,245	7,609,899	1,659,060	66,989	1,726,049	-	1,726,049	12,078	1,796,855	771,208	102,028	2,682,169	247,183	-	600,765	47,173	945,121	600,917	573,941	317,225	(102,036)	-	-
J109	TAYLOR CO BD OF ED	8,278,977	10,441,579	6,469,976	1,410,542	69,930	1,480,472	-	1,480,472	10,269	1,527,695	655,685	163,786	2,357,435	210,156	-	553,284	17,149	780,589	692,525	682,267	308,361	(106,306)	-	-
J110	TODD CO BD OF ED	6,875,119	8,671,012	5,372,869	1,171,358	(90,970)	1,080,388	-	1,080,388	8,527	1,268,646	544,501	-	1,821,674	174,520	-	459,464	151,107	785,091	439,746	469,358	215,760	(88,280)	-	-
J111	TRIGG CO BD OF ED	6,588,424	8,309,427	5,148,818	1,122,512	(90,602)	1,031,910	-	1,031,910	8,172	1,215,743	521,795	-	1,745,710	167,242	-	440,304	195,730	803,276	413,922	424,070	189,040	(84,599)	-	-
J112	TRIMBLE CO BD OF ED	4,069,688	5,132,756	3,180,439	693,378	(262,245)	431,133	-	431,133	5,048	750,968	322,314	-	1,078,330	103,306	-	271,977	512,878	888,161	72,863	935,514	50,618	(52,257)	-	-
J113	CITY OF MORGANFIELD	4,867,318	6,138,740	3,803,783	829,276	97,657	926,933	-	926,933	6,037	898,152	385,486	86,428	1,376,103	123,553	-	325,283	-	448,836	438,933	385,157	165,674	(62,499)	-	-
J115	SPRINGFIELD WATER & SEWER	1,690,845	2,132,521	1,321,386	288,080	31,254	31																		

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
		6.25%	Less 1.00% 5.25%	Plus 1.00% 7.25%																					
J519	NORTHERN KY COOP ED SER	2,172,689	2,740,231	1,697,945	370,175	53,265	423,440	-	423,440	2,695	400,920	172,074	126,768	702,457	55,152	-	145,201	13,571	213,924	232,373	204,686	79,374	(27,898)	-	-
J524	HOPKINSVILLE S W AUTHORI	5,176,782	6,529,041	4,045,628	882,001	209,354	1,091,355	-	1,091,355	6,421	955,257	409,995	429,903	1,801,576	131,409	-	345,964	-	477,373	592,138	552,211	246,327	(66,473)	-	-
J534	BLUEGRASS AREA DEV DISRIC	8,211,254	10,356,166	6,417,051	1,399,001	(172,601)	1,226,402	-	1,226,402	10,185	1,515,199	650,321	245,006	2,420,711	208,437	-	548,758	939,998	1,697,193	432,272	309,225	87,457	(105,437)	-	-
J556	LOUISVILLE CONV BUREAU	11,033,485	13,915,609	8,622,609	1,879,845	43,742	1,923,587	-	1,923,587	13,685	2,035,977	873,339	129,987	3,053,488	280,077	-	737,367	12,023	1,029,467	898,632	880,844	386,219	(141,676)	-	-
J559	CITY OF CRESCENT SPRINGS	736,405	928,765	575,496	125,466	14,538	140,004	-	140,004	913	135,887	58,322	21,821	216,943	18,693	-	49,214	-	67,907	68,839	62,670	26,984	(9,456)	-	-
J610	BOYD CO CONSERVATION DIST	85,341	107,634	66,694	14,540	360	14,900	-	14,900	106	15,748	6,759	1,309	23,922	2,166	-	5,703	170	8,039	7,047	6,917	3,015	(1,096)	-	-
J614	BOWL GRN CONV & VISIT BUR	907,263	1,144,254	709,021	154,576	13,179	167,755	-	167,755	1,125	167,415	71,854	15,439	255,833	23,030	-	60,632	-	83,662	78,936	72,867	32,017	(11,650)	-	-
J619	CITY OF FORT THOMAS	4,087,482	5,155,198	3,194,345	696,410	11,727	708,137	-	708,137	5,070	754,251	323,724	115,416	1,198,461	103,758	-	273,166	53,526	430,450	354,142	333,698	132,657	(52,485)	-	-
J656	OHIO VALLEY ED COOP	4,832,725	6,095,110	3,776,749	823,382	45,567	868,949	-	868,949	5,994	891,769	382,746	271,557	1,552,066	122,675	-	322,971	420,989	866,635	398,550	271,014	77,922	(62,055)	-	-
J710	BIG SANDY WATER DISTRICT	801,493	1,010,856	626,363	136,555	(5,573)	130,982	-	130,982	994	147,897	63,477	1,173	213,541	20,345	-	53,564	19,300	93,209	54,680	52,918	23,027	(10,292)	-	-
J714	BOWLING GR/WARREN COMM ED	862,368	1,087,632	673,936	146,927	26,211	173,138	-	173,138	1,070	159,130	68,298	96,322	324,820	21,891	-	57,632	46,656	126,179	79,339	84,844	45,532	(11,073)	-	-
J719	CITY OF SOUTHGATE	808,869	1,020,158	632,126	137,812	3,898	141,710	-	141,710	1,003	149,258	64,061	7,591	221,913	20,533	-	54,057	11,107	85,697	63,453	58,238	24,913	(10,386)	-	-
J756	CITY OF PROSPECT	771,700	973,281	603,079	131,479	31,762	163,241	-	163,241	957	142,400	61,118	47,929	252,404	19,589	-	51,573	-	71,162	86,906	73,679	30,566	(9,909)	-	-
J759	N KY COMMUNITY ACT COMM	7,252,833	9,147,390	5,668,050	1,235,711	276,865	1,512,576	-	1,512,576	8,996	1,338,344	574,416	494,301	2,416,057	184,108	-	484,707	-	668,815	805,936	722,148	312,288	(93,130)	-	-
J810	HOUSING AUTH OF ASHLAND	1,285,035	1,620,707	1,004,248	218,940	(17,217)	201,723	-	201,723	1,594	237,124	101,773	6,129	346,620	32,620	-	85,879	68,489	186,988	75,115	70,418	30,600	(16,501)	-	-
J814	HOUSING AUTH BOWLING GRN	3,707,485	4,675,940	2,897,380	631,668	(23,583)	608,085	-	608,085	4,598	684,131	293,628	27,100	1,009,457	94,112	-	247,771	18,309	360,192	277,387	290,648	128,374	(47,606)	-	-
J819	CITY OF BELLEVUE	1,500,788	1,892,818	1,172,858	255,699	(4,332)	251,367	-	251,367	1,861	276,936	118,861	3,884	401,542	38,096	-	100,298	22,095	160,489	106,649	105,737	47,938	(19,271)	-	-
J834	KY LEGAL SERVICE PROGRAMS	756,247	953,791	591,003	128,847	20,988	149,835	-	149,835	938	139,548	59,894	42,454	242,834	19,197	-	50,540	-	102,599	75,702	55,446	18,797	(9,711)	-	-
J856	LOUISVILLE WATER COMPANY	72,516,743	91,459,287	56,671,448	12,355,136	(49,557)	12,305,579	-	12,305,579	89,944	13,381,304	5,743,239	1,578,065	20,792,552	1,840,785	-	4,846,291	1,377,636	8,064,712	5,310,853	5,637,828	2,710,312	(931,154)	-	-
J859	CITY OF VILLA HILLS	688,056	867,788	537,712	117,228	3,600	120,828	-	120,828	853	126,965	54,493	6,992	189,303	17,466	-	45,983	549	63,998	56,719	54,158	23,264	(8,835)	-	-
J910	SANITATION DISTRICT #4	917,155	1,156,730	716,752	156,261	12,314	168,575	-	168,575	1,138	169,240	72,638	21,363	264,379	23,281	-	61,293	13,673	98,247	74,127	70,467	33,314	(11,777)	-	-
J914	BOWLING GRN HUM RIGHT COM	169,395	213,643	132,381	28,861	(1,914)	26,947	-	26,947	210	31,258	13,416	5,484	44,884	4,300	-	11,321	3,948	19,569	11,237	11,315	4,939	(2,175)	-	-
J919	CITY OF DAYTON	929,564	1,172,381	726,449	158,376	(1,285)	157,091	-	157,091	1,153	171,530	73,620	35,867	282,170	23,596	-	62,123	26,148	111,867	67,973	76,283	37,983	(11,936)	-	-
J956	OKOLONA FIRE DISTRICT	90,258	113,835	70,536	15,378	(3,330)	12,048	-	12,048	112	16,655	7,148	2,221	26,136	2,291	-	6,032	4,350	12,673	5,517	6,542	2,564	(1,159)	-	-
J959	CITY OF INDEPENDENCE	1,870,307	2,358,862	1,461,635	318,656	(20,652)	298,004	-	298,004	2,320	345,122	148,126	-	495,568	47,476	-	124,993	27,773	200,242	125,174	133,226	60,941	(24,016)	-	-
K001	CITY OF COLUMBIA	1,348,192	1,700,362	1,053,605	229,700	(31,292)	198,408	-	198,408	1,672	248,778	106,775	16,421	373,646	34,223	-	90,100	28,087	152,410	85,528	104,508	48,511	(17,312)	-	-
K002	ALLEN CO BD OF ED	9,149,949	11,540,063	7,150,636	1,558,935	(61,497)	1,497,438	-	1,497,438	11,349	1,688,413	724,665	6,300	2,430,727	232,265	-	611,491	140,436	984,192	643,902	640,011	280,113	(117,490)	-	-
K003	ANDERSON CO BD OF ED	10,232,869	12,905,860	7,996,933	1,743,439	(180,217)	1,563,222	-	1,563,222	12,692	1,888,242	810,431	-	2,711,365	259,754	-	683,862	319,952	1,263,568	631,717	659,504	287,971	(131,396)	-	-
K004	CITY OF WICKLIFFE	524,164	661,084	409,631	89,305	12,120	101,425	-	101,425	650	96,722	41,513	8,029	146,914	13,306	-	35,030	1,768	50,104	46,709	46,709	17,230	(6,731)	-	-
K005	BARREN CO BD OF EDUCATION	17,223,416	21,722,450	13,460,007	2,934,462	(296,977)	3,231,439	-	3,231,439	21,363	3,178,187	1,364,074	588,036	5,151,660	437,204	-	1,151,040	21,080	1,609,324	1,633,694	1,501,093	628,707	(221,158)	-	-
K006	CITY OF OWINGSVILLE	994,360	1,254,103	777,087	169,415	2,971	172,386	-	172,386	1,233	183,486	78,752	10,450	273,921	25,241	-	66,453	40,966	132,660	68,934	59,199	25,896	(12,768)	-	-
K007	BELL CO BD OF ED	9,670,015	12,195,979	7,557,065	1,647,542	(14,037)	1,633,505	-	1,633,505	11,994	1,784,380	763,854	36,613	2,598,841	245,466	-	646,247	145,904	1,037,617	710,993	679,186	295,212	(124,168)	-	-
K009	PARIS BD OF EDUCATION	2,629,364	3,316,197	2,054,834	447,981	(9,635)	438,346	-	438,346	3,261	485,189	208,242	98,867	795,559	66,745	-	175,720	204,699	447,164	189,707	145,186	47,265	(33,762)	-	-
K010	CITY OF ASHLAND	18,496,978	23,328,688	14,455,290	3,151,447	(37,645)	3,113,802	-	3,113,802	22,942	3,413,194	1,464,938	50,985	4,952,059	469,533	-	1,236,152	333,213	2,038,898	1,327,177	1,266,833	556,663	(237,511)	-	-
K011	CITY OF DANVILLE	6,569,869	8,286,025	5,134,318	1,119,530	(64,700)	1,054,830	-	1,054,830	8,149	1,212,319	520,326	83,033	1,823,827	166,771	-	439,064	1,563	607,398	561,924	518,783	220,081	(84,361)	-	-
K012	AUGUSTA BD OF ED	694,319	875,687	542,607	118,296	(25,448)	92,848	-	92,848	861	128,121	54,989	-	183,971	17,625	-	46,401	28,292	92,318	35,306	44,964	20,299	(8,915)	-	-
K013	JACKSON CITY SCHOOLS	1,439,562	1,815,599	1,125,010	245,267	(22,486)	222,781	-	222,781	1,786	265,638	114,012	10,948	392,384	36,542	-	96,206	56,859	189,607	92,167	91,212	37,882	(18,485)	-	-
K014	CLOVERPORT INDEPENDENT SC	1,574,949	1,986,352	1,230,815	268,334	15,811	284,145	-	284,145	1,953	290,621	124,734	53,040	470,34											

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
						Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Aggregate Plan Pension Expense																			
K067	LETCHER CO BD OF ED	10,797,947	13,618,546	8,438,538	1,839,715	(186,313)	1,653,402	-	1,653,402	13,393	1,992,514	855,184	-	2,861,091	274,098	-	721,626	301,501	1,297,225	677,101	713,066	312,350	(138,651)	-	-	
K068	LEWIS CO BD OF ED	6,505,015	8,204,230	5,083,634	1,108,300	(115,144)	993,156	-	993,156	8,068	1,200,351	515,189	1,420	1,725,028	165,125	-	434,730	283,370	883,225	380,700	380,126	164,507	(83,528)	-	-	
K069	LINCOLN CO PUBLIC LIBRARY	421,438	531,525	329,352	71,803	(3,510)	68,293	-	68,293	523	77,767	33,377	4,678	116,345	10,698	-	28,165	5,929	44,792	29,605	32,287	15,074	(5,411)	-	-	
K070	LIVINGSTON CO CONSERV DIS	93,009	117,305	72,686	15,847	-	15,847	-	15,847	115	17,163	7,366	-	17,432	2,361	-	6,216	-	8,577	8,403	8,014	3,606	(1,194)	-	-	
K071	CITY OF RUSSELLVILLE	4,509,037	5,686,870	3,523,788	768,233	(50,799)	717,434	-	717,434	5,593	832,039	357,110	13,302	1,208,044	114,459	-	301,339	54,312	470,110	307,358	334,553	153,921	(57,898)	-	-	
K072	LYON CO BD OF EDUCATION	2,896,041	3,652,534	2,263,241	493,417	(22,145)	471,272	-	471,272	3,592	534,398	229,363	841	768,194	73,514	-	193,542	32,144	299,200	199,019	209,883	97,279	(37,187)	-	-	
K073	PADUCAH BOARD OF ED	11,834,276	14,925,579	9,248,423	2,016,280	(140,571)	1,875,709	-	1,875,709	14,678	2,183,744	937,260	4,753	3,140,435	300,405	-	790,884	294,859	1,386,148	759,410	788,150	358,686	(151,958)	-	-	
K074	MCCREARY CO WATER DIST	2,559,300	3,227,831	2,000,079	436,044	17,013	453,057	-	453,057	3,174	472,260	202,693	56,594	734,721	64,966	-	171,038	10,472	246,476	222,694	210,885	87,531	(32,863)	-	-	
K075	CITY OF CALHOUN	672,311	847,929	525,407	114,546	(7,140)	107,406	-	107,406	834	124,060	53,246	16,717	194,857	17,066	-	44,931	26,604	88,601	49,391	47,196	18,303	(8,633)	-	-	
K077	MAGOFFIN CO LIBRARY	138,021	174,074	107,863	23,516	1,478	24,994	-	24,994	171	25,469	10,931	4,475	41,046	3,504	-	9,224	4,404	17,132	11,977	9,960	3,749	(1,772)	-	-	
K078	CITY OF LEBANON	3,207,203	4,044,976	2,906,412	546,431	90,827	637,258	-	637,258	3,978	591,816	254,007	145,225	995,026	81,413	-	214,337	-	295,750	322,976	291,075	126,407	(41,182)	-	-	
K079	CITY OF BENTON	3,526,442	4,447,606	2,755,896	600,822	(3,207)	597,615	-	597,615	4,374	650,724	279,290	7,781	942,169	89,516	-	235,672	27,894	353,082	264,468	257,180	112,720	(45,281)	-	-	
K080	MARTIN COUNTY LIBRARY	447,368	564,228	349,616	76,221	20,333	96,554	-	96,554	555	82,552	35,431	31,618	150,156	11,356	-	29,898	-	41,254	51,856	44,179	18,611	(5,744)	-	-	
K081	MAYSVILLE UTILITY COMM	1,853,450	2,337,601	1,448,461	315,784	(45,361)	270,423	-	270,423	2,299	342,012	146,791	-	491,102	123,866	-	79,591	79,591	250,505	104,235	111,835	48,326	(23,799)	-	-	
K082	CITY OF MULDRAGH	694,553	875,982	542,790	118,335	(26,088)	92,247	-	92,247	861	128,164	55,008	1,588	185,621	17,631	-	46,417	56,764	120,812	25,474	32,105	16,149	(8,918)	-	-	
K083	CITY OF FRENCHBURG	583,282	735,645	455,832	99,377	8,832	108,209	-	108,209	723	107,631	46,195	13,352	167,901	14,806	-	38,981	2,167	55,954	50,320	47,525	21,593	(7,490)	-	-	
K085	METCALFE HEALTH CARE CTN	4,185,817	5,279,220	3,271,194	713,164	(49,291)	663,873	-	663,873	5,192	772,397	331,512	173,927	1,283,028	106,254	-	279,738	124,049	510,041	294,359	357,172	175,203	(53,748)	-	-	
K086	MONROE CO CONSERV DIST	127,485	160,786	99,629	21,720	723	22,443	-	22,443	158	23,524	10,097	1,223	35,002	3,236	-	8,520	-	11,756	10,423	10,052	4,407	(1,637)	-	-	
K087	MONTGOMERY CO BD OF ED	13,783,720	17,384,250	10,771,903	2,348,419	(96,300)	2,252,119	-	2,252,119	17,096	2,543,470	1,091,654	-	3,652,220	349,890	-	921,165	126,449	1,397,504	969,737	1,005,814	456,154	(176,990)	-	-	
K088	GATEWAY COMM SER ORGANIZ	5,795,887	7,309,866	4,529,454	987,482	90,301	1,077,783	-	1,077,783	7,189	1,069,498	459,027	241,721	1,777,435	147,124	-	387,339	26,856	561,319	559,110	518,582	212,846	(74,422)	-	-	
K089	MUHLENBERG CO BD OF ED	17,022,238	21,468,721	13,302,788	2,900,186	(602,032)	2,298,154	-	2,298,154	21,113	3,141,064	1,348,141	188,875	4,699,193	432,097	-	1,137,595	742,758	2,444,812	742,758	1,121,390	608,807	(218,575)	-	-	
K090	NELSON COUNTY BD OF ED	14,384,562	18,142,041	11,241,458	2,450,789	(66,970)	2,383,819	-	2,383,819	17,842	2,654,341	1,139,240	128,313	3,939,736	365,142	-	961,320	125,824	1,452,286	1,054,814	1,109,131	508,211	(184,705)	-	-	
K091	CITY OF CARLISLE	1,534,679	1,935,562	1,199,343	261,473	(86,052)	175,421	-	175,421	1,904	283,190	121,545	-	428,212	38,957	-	102,563	276,297	417,817	10,523	11,820	7,758	(19,706)	-	-	
K092	OHIO CO LIBRARY	793,826	1,001,186	620,370	135,249	(8,193)	127,056	-	127,056	985	146,482	62,870	9,456	219,793	20,151	-	53,051	26,447	99,649	55,143	53,301	21,894	(10,193)	-	-	
K093	OLDHAM CO LIBRARY BD	1,963,960	2,476,978	1,534,824	334,612	(23,654)	358,266	-	358,266	2,436	362,404	158,543	44,419	564,802	49,854	-	131,251	-	181,105	173,766	164,187	70,961	(25,218)	-	-	
K094	OWEN CO PUBLIC LIBRARY	463,699	584,825	362,378	79,003	(40,577)	38,426	-	38,426	575	85,565	36,724	2,123	124,987	11,771	-	30,989	110,712	153,472	(7,173)	(9,063)	(6,294)	(5,954)	-	-	
K095	OWSLEY CO PUBLIC LIBRARY	200,768	253,212	156,899	34,206	(2,288)	31,918	-	31,918	249	37,047	15,901	-	53,197	5,096	-	13,417	3,523	22,036	13,364	14,033	6,341	(2,578)	-	-	
K096	PENDLETON CO LIBRARY	515,384	650,010	402,770	87,809	6,805	94,614	-	94,614	639	95,102	40,818	21,983	158,542	13,083	-	34,443	2,367	49,893	48,472	46,825	19,970	(6,618)	-	-	
K097	PERRY CO BD OF EDUCATION	15,270,635	19,259,572	11,933,920	2,601,755	(135,120)	2,736,875	-	2,736,875	18,941	2,817,846	1,209,416	201,624	4,247,827	387,634	-	1,020,536	-	1,408,170	1,282,204	1,219,217	534,318	(196,083)	-	-	
K098	PIKEVILLE INDEPENDENT SCH	3,183,438	4,015,004	2,487,840	542,383	16,303	558,686	-	558,686	3,948	587,431	252,124	80,808	942,169	89,516	-	212,749	10,141	303,699	269,371	271,284	120,133	(40,877)	-	-	
K099	CITY OF STANTON	531,129	669,869	415,075	90,492	(2,259)	88,233	-	88,233	659	98,008	42,065	12,098	152,830	13,482	-	35,495	4,244	53,221	42,415	44,567	19,445	(6,820)	-	-	
K100	SOMERSET BD OF EDUCATION	4,148,473	5,232,121	3,242,010	706,802	(40,134)	746,936	-	746,936	5,145	765,506	328,554	115,612	1,214,817	105,306	-	277,242	5,687	388,235	362,685	358,137	159,028	(53,269)	-	-	
K101	CITY OF MOUNT OLIVET	31,257	39,421	24,427	5,325	(11,721)	(6,396)	-	(6,396)	39	5,768	2,475	15,961	24,243	793	-	2,089	9,234	12,116	(461)	8,747	4,241	(401)	-	-	
K102	ROCKCASTLE CONSERV DIST	54,787	69,098	42,816	9,334	197	9,531	-	9,531	68	10,110	4,339	772	15,289	1,391	-	3,661	69	5,121	4,452	4,443	1,977	(703)	-	-	
K103	CITY OF MOREHEAD	3,253,034	4,102,779	2,542,229	554,240	(5,237)	549,003	-	549,003	4,035	600,273	257,636	16,032	877,976	82,576	-	217,400	53,941	353,917	239,592	227,899	98,339	(41,771)	-	-	
K104	RUSSELL CO CONS DIST	70,181	88,514	54,846	11,957	(11)	11,946	-	11,946	87	12,950	5,558	-	18,600	1,781	-	4,690	45	6,516	5,348	5,290	2,347	(901)	-	-	
K105	CITY OF GEORGETOWN	7,512,662	9,475,090	5,871,105	1,279,980	(85,897)	1,365,877	-	1,365,877	9,318	1,386,290	594,994	231,427	2,222,029	190,704	-	502,071	7,309	700,084	667,146	657,911	293,353	(96,467)	-	-	
K106	CITY OF SHELBYVILLE	3,358,394	4,235,660	2,624,567	572,191	(54,644)	517,547	-	517,547	4,165	619,715	265,981	31,537	917,398	85,250	-	224,441	149,146	458,837	212,735	207					

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Expense	Proportionate Share of Nonemployer Contributions	Net Employer Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
						Proportionate Share of Aggregate Plan Pension Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions																			
L008	BOONE CO BD OF ED	62,120,918	78,347,905	48,547,166	10,583,933	132,737	10,716,670	-	10,716,670	77,050	11,462,992	4,919,902	212,446	16,672,390	1,576,895	-	4,151,538	-	5,728,433	4,866,138	4,767,508	2,107,975	(97,666)	-	-	
L009	CITY OF PARIS	9,649,119	12,169,624	7,540,735	1,643,981	157,736	1,801,717	-	1,801,717	11,968	1,780,524	764,199	300,885	2,857,576	244,936	-	644,850	-	889,786	877,441	839,543	374,706	(123,900)	-	-	
L010	FIVCO AREA DEVELOPMT DIST	2,089,162	2,634,885	1,632,669	355,944	48,328	404,272	-	404,272	2,591	385,507	165,459	36,257	589,814	53,032	-	139,619	9,644	202,295	182,980	159,242	72,125	(26,826)	-	-	
L011	DANVILLE BOYLE CO REC	341,072	430,166	266,546	58,111	(17,765)	40,346	-	40,346	423	62,937	27,013	-	90,373	8,658	-	22,794	29,197	60,649	8,403	16,244	9,457	(4,380)	-	-	
L012	BRACKEN COUNTY PUB LIBRAR	279,261	352,209	218,241	47,580	15,787	63,367	-	63,367	346	51,531	22,117	60,206	134,200	7,089	-	18,663	4,654	30,406	41,604	44,904	20,872	(3,586)	-	-	
L013	BREATHITT CO PUBLIC LIB	402,532	507,680	314,577	68,582	9,641	78,223	-	78,223	499	74,278	31,880	8,839	115,496	10,218	-	26,901	37,119	36,704	32,398	14,443	(5,169)	-	-		
L014	BRECKINRIDGE CO CLERK OFF	731,488	922,564	571,654	124,628	(3,994)	120,634	-	120,634	907	134,979	57,933	3,107	196,926	18,568	-	48,885	18,631	86,084	50,954	48,468	20,813	(9,393)	-	-	
L015	CITY OF MT WASHINGTON	4,270,163	5,385,599	3,337,110	727,535	241,356	968,891	-	968,891	5,296	787,961	338,192	384,647	1,516,096	108,395	-	285,375	-	393,770	539,771	450,234	187,154	(54,831)	-	-	
L016	BUTLER CO AMBULANCE SVC	1,065,009	1,343,207	832,299	181,452	(60,690)	130,762	-	130,762	1,321	196,523	84,347	-	282,191	27,034	-	71,175	75,211	173,420	42,106	55,927	24,413	(13,675)	-	-	
L018	MURRAY PUBLIC SCHOOLS	7,584,189	9,565,302	5,927,003	1,292,166	70,828	1,362,994	-	1,362,994	9,407	1,399,488	600,659	121,849	2,131,403	192,519	-	506,851	-	699,370	645,071	615,250	269,097	(97,385)	-	-	
L021	CITY OF CARROLLTON	2,963,705	3,737,873	2,316,120	504,945	6,647	511,592	-	511,592	3,676	546,884	234,722	43,931	829,213	75,232	-	198,064	16,710	290,006	232,606	236,568	108,089	(38,056)	-	-	
L022	NORTHEAST KY CAA	5,568,837	7,023,507	4,352,016	948,798	139,864	1,088,662	-	1,088,662	6,907	1,027,601	441,045	198,653	1,674,206	141,361	-	372,165	-	513,526	530,595	484,694	216,897	(71,507)	-	-	
L023	CITY OF LIBERTY	1,777,415	2,241,705	1,389,041	302,829	9,116	311,945	-	311,945	2,205	327,981	140,769	21,692	492,647	45,118	-	118,785	319	164,222	145,278	142,694	63,276	(22,823)	-	-	
L024	HOPKINSVILLE CHRIST LIBRARY	556,123	701,391	434,607	94,750	32,603	127,353	-	127,353	690	102,620	44,044	-	92,655	240,009	-	37,166	29,613	80,896	64,927	66,260	35,067	(7,141)	-	-	
L025	CITY OF WINCHESTER	5,135,516	6,476,996	4,013,379	874,970	98,323	973,293	-	973,293	6,370	947,642	406,727	241,562	1,602,301	130,361	-	343,206	23,408	496,975	479,589	473,434	218,245	(65,943)	-	-	
L026	DANIEL BOONE COMM AGENCY	6,910,883	8,716,117	5,400,818	1,177,451	181,689	1,359,140	-	1,359,140	8,572	1,275,245	549,334	-	213,610	175,428	-	461,854	24,964	662,246	679,076	565,337	226,841	(88,739)	-	-	
L027	CITY OF ALBANY	2,861,858	3,609,421	2,236,526	487,931	40,722	528,315	-	528,315	3,550	528,090	226,656	108,306	866,602	72,646	-	191,258	7,592	271,496	266,762	255,372	109,719	(36,748)	-	-	
L028	CRITTENDEN/LIV CO WAT DIS	1,119,796	1,412,305	875,115	190,787	23,403	214,190	-	214,190	1,389	206,633	88,687	-	282,191	27,034	-	74,836	6,308	109,569	115,055	107,683	44,639	(14,379)	-	-	
L029	CUMBERLAND CO SOIL & WAT	64,738	81,648	50,592	11,030	15	11,045	-	11,045	80	11,946	5,127	1,180	18,333	1,643	-	4,326	473	6,442	5,056	5,258	2,408	(831)	-	-	
L031	EDMONSON CO AMBULANCE DIS	502,975	634,360	393,072	85,695	35,692	121,387	-	121,387	624	92,812	39,835	115,343	248,614	12,768	-	33,614	7,153	53,535	78,261	83,337	39,942	(6,458)	-	-	
L032	SANDY HOOK WATER DISTRICT	421,028	531,008	329,031	71,733	4,452	76,185	-	76,185	522	77,691	33,345	3,109	110,667	10,688	-	28,137	2,546	41,371	33,646	31,038	14,019	(5,406)	-	-	
L033	CITY OF IRVINE	1,134,312	1,430,613	886,459	193,260	16,501	209,761	-	209,761	1,407	209,311	89,836	40,099	340,653	28,794	-	75,806	29,797	134,397	89,910	87,608	43,305	(14,565)	-	-	
L035	CITY OF FLEMINGSBURG	1,556,512	1,963,097	1,216,405	265,193	6,475	271,668	-	271,668	1,931	287,219	123,274	-	15,033	427,457	-	104,022	14,651	158,184	124,161	115,813	49,285	(19,986)	-	-	
L036	FLOYD CO LIBRARY	903,575	1,139,603	706,139	153,948	47,252	201,200	-	201,200	1,121	166,734	71,562	52,484	291,901	22,937	-	60,386	4,036	87,359	98,390	80,678	37,077	(11,602)	-	-	
L038	FULTON CO LIBRARY	298,519	376,497	233,291	50,861	(669)	50,192	-	50,192	370	55,085	23,642	-	86,710	7,578	-	19,950	5,703	33,231	19,944	23,874	11,494	(3,833)	-	-	
L039	CITY OF WARSAW	418,219	527,464	326,836	71,255	4,423	75,678	-	75,678	519	77,173	33,122	27,786	138,600	10,616	-	27,950	10,728	49,294	35,824	39,382	19,470	(5,370)	-	-	
L041	GRANT CO PUBLIC LIBRARY	980,546	1,236,681	766,292	167,062	17,363	184,425	-	184,425	1,216	180,937	77,658	-	304,608	24,890	-	65,530	24,137	114,557	95,237	78,731	28,676	(12,591)	-	-	
L042	MAYFIELD CITY SCHOOLS	7,004,126	8,833,717	5,473,687	1,193,337	119,804	1,313,141	-	1,313,141	8,687	1,292,451	554,718	83,082	1,938,938	177,795	-	468,085	40,299	686,179	596,050	519,743	226,902	(89,937)	-	-	
L043	LEITCHFIELD UTILITY COMM	2,698,784	3,403,751	2,109,086	459,809	(43,995)	415,814	-	415,814	3,347	497,999	213,740	2,440	717,526	68,507	-	180,360	78,373	327,240	171,134	177,105	76,702	(34,654)	-	-	
L044	GREEN CO AMBULANCE SVC	568,532	717,041	444,305	96,864	40,154	137,018	-	137,018	705	104,910	45,027	-	54,570	205,212	-	37,995	-	52,427	80,380	58,852	20,854	(7,300)	-	-	
L045	RACELAND BOARD OF EDUC	2,435,444	3,071,622	1,903,287	414,942	(20,107)	394,835	-	394,835	3,021	449,405	192,884	44,643	689,953	61,822	-	162,761	126,797	351,380	166,691	146,680	56,475	(31,272)	-	-	
L046	HANCOCK CO PUBLIC LIBRARY	455,680	574,711	356,111	77,637	10,226	87,863	-	87,863	565	84,085	36,089	-	144,467	11,567	-	30,453	5,211	47,231	41,296	41,296	19,464	(5,851)	-	-	
L047	WEST POINT INDEPENDENT SC	394,689	497,788	308,447	67,246	(22,396)	44,850	-	44,850	490	72,831	31,259	-	116,252	10,019	-	26,377	34,076	70,472	9,996	25,276	15,574	(5,068)	-	-	
L049	CYNTHIANA/HARRISON LIBRAR	576,668	727,303	450,663	98,251	(5,420)	92,831	-	92,831	715	106,411	45,671	-	164,729	14,638	-	38,539	15,969	69,146	37,960	43,442	21,586	(7,405)	-	-	
L050	CITY OF MURFORDVILLE	828,945	1,045,479	647,816	141,233	25,280	166,513	-	166,513	1,028	152,963	65,651	22,485	242,127	21,042	-	55,398	6,938	83,378	79,345	63,628	26,420	(10,644)	-	-	
L051	HENDERSON CO WATER DIST	985,814	1,243,325	770,408	(6,389)	161,570	1,123	-	1,123	14,450	161,909	78,075	-	250,242	25,024	-	65,882	35,522	126,428	70,456	65,154	26,277	(12,658)	-	-	
L052	CITY OF EMINENCE	802,840	1,012,554	627,415	136,785	(27,161)	109,624	-	109,624	996	148,146	63,584	-	212,726	20,380	-	53,654	38,008	112,042	36,815	49,313	24,865	(10,309)	-	-	
L054	DAWSON SPRINGS PUBLIC SCH	1,996,856	2,518,467	1,560,532	340,217	(8,732)	331,485	-	331,485	2,477	368,474	158,149	1,288	530,388	50,689	-	133,450	26,678	210,817	142,659	140,522	62,030	(25,641)	-	-	
L057	CITY OF NICHOLASVILLE	11,817,886																								

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
L110	CITY OF ELKTON	1,108,148	1,397,614	866,012	188,802	(25,239)	163,563	-	163,563	1,374	204,483	87,764	-	293,621	28,130	-	74,057	36,978	139,165	59,564	72,672	36,451	(14,229)	-	-
L111	HOUSING AUTH OF CADIZ	371,334	468,332	290,195	63,266	(3,072)	60,194	-	60,194	461	68,521	29,409	838	99,229	9,426	-	24,816	10,520	44,762	24,895	23,987	10,353	(4,768)	-	-
L112	CITY OF BEDFORD	153,123	193,121	119,664	26,088	(2,270)	23,818	-	23,818	190	28,255	12,127	42,082	82,654	3,887	-	10,233	51,693	65,813	16,475	6,069	(3,736)	(1,966)	-	-
L113	UNION CO PLANNING COMM	254,502	320,982	198,892	43,361	(7,246)	36,115	-	36,115	316	46,962	20,156	-	67,434	6,460	-	17,008	9,588	33,056	12,573	16,555	8,518	(3,268)	-	-
L114	WARREN COUNTY BD OF ED	39,321,056	49,592,351	30,729,195	6,699,377	139,330	6,838,707	-	6,838,707	48,771	7,255,800	3,114,180	228,488	10,647,239	998,137	-	2,627,824	98,477	3,724,438	3,132,017	2,996,309	1,299,378	(504,903)	-	-
L115	WASHINGTON CO SCHOOLS	5,045,493	6,363,457	3,943,025	859,632	(39,691)	819,941	-	819,941	6,258	931,030	399,597	14,888	1,351,773	128,076	-	337,190	59,962	525,228	362,127	368,575	160,630	(64,787)	-	-
L118	CORBIN BD OF ED	7,166,146	9,038,059	5,600,305	1,220,942	125,425	1,346,367	-	1,346,367	8,888	1,322,348	567,550	194,940	2,093,726	181,907	-	478,913	-	660,820	663,929	604,516	256,478	(92,017)	-	-
L119	CITY OF CAMPION	1,014,671	1,279,719	792,960	172,876	(30,808)	203,684	-	203,684	1,259	187,234	80,361	66,111	334,965	25,757	-	67,810	-	93,567	107,076	101,827	45,523	(13,029)	-	-
L120	FALLING SPRINGS ARTS	1,132,381	1,428,177	884,950	192,931	19,582	212,513	-	212,513	1,405	208,955	89,683	27,133	327,176	28,745	-	75,677	-	104,422	101,142	94,177	41,974	(14,540)	-	-
L141	CORINTH WATER DISTRICT	309,172	389,932	241,616	52,676	(8,622)	44,054	-	44,054	383	57,051	24,486	-	81,920	7,848	-	20,662	12,968	41,478	15,781	19,282	9,349	(3,970)	-	-
L156	CITY OF LYNDON	418,160	527,391	326,790	71,245	(7,991)	63,254	-	63,254	519	77,162	33,118	3,891	114,690	10,615	-	27,946	38,369	76,930	20,442	16,334	6,354	(5,369)	-	-
L159	ELSMERE FIRE PROTECTION	106,589	134,431	83,299	18,160	2,047	20,207	-	20,207	132	19,669	8,442	7,545	35,788	2,706	-	7,123	2,870	12,699	9,539	9,970	4,949	(1,369)	-	-
L256	CITY OF HURSTBOURNE	309,757	390,671	242,073	52,775	(7,855)	51,990	-	51,990	384	57,159	24,532	3,162	85,237	7,863	-	20,701	4,017	32,581	22,399	23,313	10,921	(3,977)	-	-
L356	EASTWOOD FIRE PROT DIST	86,687	109,332	67,746	14,769	289	15,996	-	15,996	108	15,996	6,866	820	23,790	2,200	-	5,793	169	8,162	7,053	6,783	2,903	(1,113)	-	-
L656	FERN CREEK FIRE PROT DIST	138,372	174,517	108,137	23,575	1,180	24,755	-	24,755	172	25,533	10,959	1,296	37,960	3,512	-	9,247	-	12,759	11,524	10,784	4,669	(1,777)	-	-
L756	PLEASURE RIDGE PARK FIRE	542,426	684,116	423,903	92,417	40,470	132,887	-	132,887	673	100,092	42,959	55,143	198,867	13,769	-	36,250	-	50,019	75,072	57,647	23,093	(6,965)	-	-
L959	NORTHERN KY CONV CTR CORP	2,983,665	3,763,046	2,331,718	508,346	27,254	535,700	-	535,700	3,701	550,567	236,303	135,448	926,019	75,738	-	199,398	20,738	295,874	275,334	274,891	118,230	(38,312)	-	-
M001	COLUMBIA/ADAIR UTILITIES	2,246,207	2,832,952	1,755,399	382,700	(52,293)	330,407	-	330,407	2,786	414,486	177,897	2,428	597,597	57,018	-	150,114	-	255,579	133,908	161,116	75,838	(28,842)	-	-
M003	LAWBGC-ANDERSON PLAN COMM	32,661	41,193	25,525	5,565	795	6,360	-	6,360	41	6,027	2,587	2,313	10,968	829	-	2,183	175	3,187	3,296	3,346	1,559	(419)	-	-
M005	GLASGOW WATER COMPANY	5,019,211	6,330,310	3,922,487	855,155	(47,001)	808,154	-	808,154	6,225	926,180	397,515	26,162	1,356,082	127,409	-	335,434	59,342	522,185	362,382	374,099	161,866	(64,449)	-	-
M006	GATEWAY AREA DEV DISTRICT	1,473,219	1,858,048	1,151,313	251,002	15,549	266,551	-	266,551	1,827	271,849	116,677	73,345	463,698	37,397	-	98,455	115,058	185,292	120,903	61,364	18,917	(18,917)	-	-
M007	MIDDLESBORO CITY SCHOOL	3,464,807	4,369,870	2,707,728	590,321	(13,849)	576,472	-	576,472	4,297	639,351	274,409	11,699	929,756	87,952	-	231,553	60,831	380,336	249,303	240,541	104,065	(44,490)	-	-
M008	WALTON/VERONA BD OF ED	4,949,557	6,242,461	3,868,052	843,287	(13,789)	857,076	-	857,076	6,139	913,327	391,999	54,368	1,365,833	125,641	-	330,779	77,260	533,680	387,397	357,725	150,587	(63,555)	-	-
M009	PARIS BOURBON CO LIBRARY	759,759	958,221	593,748	129,445	6,401	135,846	-	135,846	942	140,196	60,172	21,275	222,585	19,286	-	50,775	5,657	75,718	63,301	63,824	29,498	(9,756)	-	-
M010	BOYD CO BD OF ED	13,131,486	16,561,642	10,262,186	2,237,294	(104,617)	2,341,911	-	2,341,911	16,287	2,423,115	1,039,998	194,152	3,673,552	333,333	-	877,577	12,437	1,223,347	1,120,265	1,052,422	446,135	(168,615)	-	-
M011	BOYLE COUNTY BD OF EDUC	6,603,760	8,328,769	5,160,803	1,125,124	(70,288)	1,054,836	-	1,054,836	8,191	1,218,573	523,010	11,130	1,760,904	167,632	-	441,329	95,941	704,902	458,970	474,383	207,443	(84,796)	-	-
M012	EAST PENDELTON WATER DIST	650,244	820,098	508,162	110,786	(18,155)	92,631	-	92,631	807	119,988	51,499	52,386	224,680	16,506	-	43,456	48,320	108,282	35,261	57,194	32,290	(8,349)	-	-
M013	BREATHITT CO SOIL CONSERV	60,172	75,890	47,024	10,252	1,873	12,125	-	12,125	75	11,103	4,766	2,377	18,321	1,527	-	4,021	1,504	7,052	5,866	4,456	1,718	(773)	-	-
M014	CITY OF HARDINSBURG	714,747	901,451	558,571	121,776	(2,795)	118,981	-	118,981	887	131,890	56,607	48,314	237,698	18,143	-	47,767	34,495	100,405	50,393	62,738	33,339	(9,178)	-	-
M015	BULLITT CO FISCAL COURT	12,562,076	15,843,493	9,817,195	2,140,280	11,856	2,152,136	-	2,152,136	15,581	2,318,043	994,901	116,760	3,445,285	318,879	-	839,523	84,575	1,242,977	956,560	965,511	441,541	(161,304)	-	-
M017	CITY OF FREDONIA	124,324	156,800	97,159	21,182	(2,114)	19,068	-	19,068	154	22,941	9,846	449	33,390	3,156	-	8,309	6,600	18,065	7,230	6,842	2,851	(1,596)	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	810,332	1,022,004	633,270	138,061	32,595	170,656	-	170,656	1,005	149,528	64,177	44,551	259,261	20,570	-	54,154	-	74,724	88,616	74,804	31,523	(10,405)	-	-
M019	CAMPBELL CO COURTHOUSE	151,835	191,496	118,658	25,869	11,454	37,323	-	37,323	188	28,018	12,025	16,371	56,602	3,854	-	10,147	3,559	17,560	18,486	15,090	7,415	(1,950)	-	-
M020	CITY OF BARDWELL	872,260	1,100,108	681,666	148,612	2,954	151,566	-	151,566	1,082	160,956	69,082	15,389	246,509	22,142	-	58,293	2,969	83,404	70,466	71,500	32,339	(11,200)	-	-
M021	CARROLL CO WATER DISTRICT	976,507	1,231,587	763,135	166,374	2,817	169,191	-	169,191	1,211	180,192	77,338	8,223	266,964	24,788	-	65,260	490	90,538	77,927	76,952	34,087	(12,539)	-	-
M022	CITY OF OLIVE HILL	2,104,205	2,653,858	1,644,425	358,507	(4,223)	358,084	-	358,084	2,610	388,283	166,651	26,336	563,880	53,414	-	140,624	35,164	229,202	163,511	153,986	64,200	(27,019)	-	-
M023	E CASEY CO WATER DISTRICT	592,296	747,014	462,876	100,913	4,475	105,388	-	105,388	735	109,295	46,909	14,965	171,904	15,035	-	39,583	1,567	56,185	50,053	50,408	22,862	(7,605)	-	-
M024	CHRISTIAN CO BD OF ED	29,946,633	37,769,177	23,403,134	5,102,197	(483,741)	4,618,456	-	4,618,456	37,144	5,525,965	2,371,737	-	7,934,846	760,174	-	2,001,332	888,044	3,649,550	1,866,861	1,944,789	858,177	(384,531)	-	-
M025	WINCHESTER MUNICIPAL UTIL	7,097,486	8,951,465	5,546,648	1,209,244	(67,092)	1,276,336	-	1,276,336	8,803	1,309,679	562,112	47,626	1,928,220	180,165	-	474,325	12,538	667,028	580,160	536,581	235,586	(91,136)	-	-
M026	CLAY COUNTY 911 BOARD	586,033	739,114	457,982	99,846	8,557	108,403	-	108,403	727	108,139	46,413	24,321	179,600	14,876	-	39,165	1,285	55,326	54,585	53,563	23,651	(7,525)	-	-
M027	HOUSING AUTH OF ALBANY	366,827	462,648	286,673	62,499	6,210	68,709	-	68,709	455	67,689	29,052	5,155	102,351	9,312	-	24,515	-	33,827	32,255	28,647	12,333	(4,710)	-	-
M029	CUMBERLAND CO FISCAL CT	2,432,225	3,067,561	1,900,771	414,394	2,210	416,604	-	416,604	3,017	448,811	192,629	32,022	676,479	61,740	-	162,545	18,329	242,614	196,222	189,260	79,614	(31,231)	-	-
M030	DAVISS CO BD OF EDUC	37,311,030	47,057,274	29,158,371	6,356,916	(143,612)	6,213,304	-	6,213,304	46															

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
M079	MARSHALL CO REF DISP DIST	1,428,617	1,801,795	1,116,456	243,402	(6,480)	236,922	-	236,922	1,772	263,618	113,145	17,643	396,178	36,264	-	95,474	61,844	193,582	98,306	87,078	35,556	(18,344)	-	-
M081	CITY OF MAYSVILLE	6,777,076	8,547,358	5,296,249	1,154,653	253,516	1,408,169	-	1,408,169	8,406	1,250,554	536,736	430,841	2,226,537	172,031	-	452,912	-	624,943	762,131	657,568	268,917	(87,021)	-	-
M082	CITY OF BRANDENBURG	1,375,761	1,735,132	1,075,150	234,397	9,051	243,448	-	243,448	1,706	253,865	108,959	31,357	395,887	34,923	-	91,942	2,733	129,598	115,400	116,133	52,423	(17,666)	-	-
M084	MERCER CO BOARD OF ED	7,814,107	9,855,278	6,106,683	1,331,339	(96,449)	1,234,890	-	1,234,890	9,692	1,441,914	618,868	-	2,070,474	198,355	-	522,216	176,044	896,615	501,463	529,513	243,219	(100,337)	-	-
M085	CITY OF EDMONTON	1,497,627	1,888,832	1,170,388	255,160	(16,460)	238,700	-	238,700	1,858	276,353	118,610	831	397,652	38,016	-	100,086	36,265	174,367	97,211	99,998	45,305	(19,230)	-	-
M087	MT STERL/MONTGOMERY LIB	710,006	895,471	554,866	120,968	2,514	123,482	-	123,482	881	131,015	56,232	10,600	198,728	18,023	-	47,450	3,338	68,811	56,388	56,790	25,856	(9,117)	-	-
M088	MORGAN CO CONSERVAT DIST	75,859	95,674	59,283	12,925	3,451	16,376	-	16,376	94	13,998	6,008	8,788	28,888	1,926	-	5,070	193	7,189	9,434	9,140	4,099	(974)	-	-
M090	BARDSTOWN BD OF ED	10,172,112	12,829,232	7,949,451	1,733,087	7,225	1,740,312	-	1,740,312	12,617	1,877,030	805,619	24,347	2,719,613	258,212	-	679,802	42,172	980,186	779,485	757,756	332,802	(130,615)	-	-
M091	NICHOLAS CO WATER DIST	292,782	369,262	228,808	49,883	(2,476)	47,407	-	47,407	363	54,026	23,188	734	78,311	7,432	-	19,567	6,766	33,765	20,082	19,719	8,506	(3,759)	-	-
M092	CITY OF BEAVER DAM	1,542,288	1,945,159	1,205,290	262,769	28,100	290,869	-	290,869	1,913	284,594	122,147	55,099	463,753	39,150	-	103,071	1,891	144,112	141,428	136,208	61,809	(19,804)	-	-
M093	OLDHAM CO WATER DIST	2,050,823	2,586,531	1,602,707	349,412	(19,354)	330,058	-	330,058	2,544	378,432	162,423	3,329	546,728	52,059	-	137,056	28,708	217,823	137,650	148,126	69,463	(26,334)	-	-
M096	CITY OF FALMOUTH	1,607,435	2,027,323	1,256,202	273,869	69,257	343,126	-	343,126	1,994	296,615	127,307	89,281	515,197	40,804	-	107,425	3,035	151,264	144,626	153,316	69,463	(26,334)	-	-
M097	E KY CONCEN EMPLOY PRO	4,741,003	5,979,430	3,705,069	807,755	340,522	1,148,277	-	1,148,277	5,880	874,844	375,482	548,320	1,804,526	120,347	-	316,841	668,507	540,412	219,295	60,877	-	-	-	-
M098	PIKE CO HOUSING AUTHORITY	742,141	936,000	579,979	126,443	21,204	147,647	-	147,647	920	136,945	58,777	70,419	18,839	-	-	49,597	4,354	82,111	83,727	9,529	-	-	-	-
M099	BEECH FORK WATER COMM	679,042	856,419	530,668	115,693	11,142	126,835	-	126,835	842	125,302	53,779	10,582	190,505	17,237	-	45,380	3,819	66,436	59,079	51,693	22,015	(8,719)	-	-
M100	PULASKI CO BD OF ED	26,028,371	32,827,401	20,341,033	4,434,618	68,223	4,502,841	-	4,502,841	32,284	4,802,940	2,061,416	99,494	6,996,134	660,712	-	1,739,475	140,425	2,540,612	2,016,366	1,928,305	845,069	(334,218)	-	-
M104	RUSSELL CO PUBLIC LIBRARY	536,573	676,734	419,329	91,419	8,723	100,142	-	100,142	666	99,012	42,496	13,126	155,300	13,621	-	35,859	-	49,480	48,587	44,776	19,348	(6,890)	-	-
M105	SCOTT COUNTY LIBRARY	2,013,421	2,539,359	1,573,478	343,039	84,856	427,895	-	427,895	2,497	371,531	159,460	115,626	649,114	51,109	-	134,557	-	185,666	221,466	187,574	80,262	(25,853)	-	-
M106	SHELBY CO BD OF ED	20,931,369	26,398,980	16,357,753	3,566,210	481,322	4,047,532	-	4,047,532	25,962	3,862,405	1,657,739	516,214	6,062,320	531,328	-	1,398,842	481,823	2,411,993	1,701,663	1,491,026	726,405	(268,770)	-	-
M107	FRANKLIN ELECTRIC PLNT BD	2,260,723	2,851,260	1,766,743	385,174	157,466	542,640	-	542,640	2,804	417,165	179,047	279,320	878,336	57,387	-	151,084	-	208,471	323,067	267,643	108,184	(29,029)	-	-
M108	SPENCER CO PUBLIC LIB	388,718	490,258	303,781	66,228	17,064	83,292	-	83,292	482	71,729	30,786	18,967	121,964	9,867	-	25,978	-	35,845	41,549	34,454	15,107	(4,991)	-	-
M109	CITY OF CAMPBELLSVILLE	5,532,780	6,978,032	4,323,838	942,655	18,441	961,096	-	961,096	6,862	1,020,948	438,190	26,078	1,492,078	140,446	-	369,755	66,044	576,245	416,281	394,141	176,453	(71,044)	-	-
M110	CITY OF GUTHRIE	597,389	753,436	466,856	101,781	26,372	128,153	-	128,153	741	110,234	47,312	29,682	187,969	15,164	-	39,923	-	55,087	67,623	52,616	20,314	(7,671)	-	-
M111	TRIGG CO CONS DISTRICT	68,601	86,520	53,611	11,688	1,298	12,986	-	12,986	85	12,659	5,433	2,112	20,289	1,741	-	4,585	-	6,326	6,483	5,881	2,479	(881)	-	-
M112	CITY OF MILTON	611,612	771,375	477,972	104,204	(325)	103,879	-	103,879	759	112,859	48,439	1,745	163,802	15,525	-	40,874	9,320	65,719	44,746	42,524	18,666	(7,853)	-	-
M113	CITY OF STURGIS	1,056,288	1,332,207	825,483	179,966	(55,878)	124,088	-	124,088	1,310	194,914	83,657	-	279,881	26,813	-	70,592	74,194	171,599	39,240	57,180	25,425	(13,563)	-	-
M115	WASHINGTON CO LIBRARY BD	313,210	395,026	244,772	53,364	(1,318)	52,046	-	52,046	388	57,796	24,806	4,092	87,082	7,951	-	20,932	21,327	50,210	18,690	15,438	6,766	(4,022)	-	-
M116	WAYNE CO PUBLIC LIBRARY	546,465	689,210	427,059	93,105	4,705	97,810	-	97,810	678	100,838	43,279	6,214	151,009	13,872	-	36,520	-	50,392	45,568	43,164	18,903	(7,017)	-	-
M117	WEBSTER CO BD OF ED	7,010,155	8,841,321	5,478,399	1,194,364	8,737	1,203,101	-	1,203,101	8,695	1,293,564	555,196	106,099	1,963,554	177,948	-	468,488	50,235	696,671	573,128	552,703	231,065	(90,014)	-	-
M118	WHITLEY CO FISCAL COURT	8,592,772	10,837,343	6,715,206	1,464,005	(157,549)	1,306,456	-	1,306,456	10,658	1,585,599	680,537	1,737	2,278,531	218,121	-	574,255	327,590	1,119,966	497,567	529,247	242,088	(110,336)	-	-
M119	WOLFE CO FISCAL COURT	2,534,775	3,196,899	1,980,913	431,866	(27,557)	404,309	-	404,309	3,144	467,735	200,751	-	671,630	64,343	-	169,399	55,464	289,206	168,880	170,946	75,144	(32,548)	-	-
M120	WOODFORD COUNTY LIBRARY	1,213,976	1,531,086	948,716	206,833	9,604	216,437	-	216,437	1,506	224,011	96,145	12,057	333,719	30,816	-	81,130	8,439	120,385	98,994	90,892	39,306	(15,588)	-	-
M215	SHEPHER/BULLITT CO TOURIST	935,417	1,179,763	731,023	159,373	187	159,560	-	159,560	1,160	172,610	74,084	37,102	284,956	23,745	-	62,514	25,110	111,369	69,743	77,460	38,396	(12,011)	-	-
M315	CITY OF PIONEER VILLAGE	86,278	108,815	67,426	14,700	1,132	15,832	-	15,832	107	15,921	6,833	1,723	24,584	2,190	-	5,766	-	7,956	7,618	7,074	3,044	(1,108)	-	-
M356	MIDDLETOWN FIRE PROT DIST	151,015	190,463	118,018	25,729	(885)	24,844	-	24,844	187	27,866	11,960	1,339	41,352	3,833	-	10,092	4,481	18,406	10,684	10,027	4,175	(1,939)	-	-
M415	BULLITT CO SANITATION DIS	883,615	1,114,430	690,541	150,547	86,821	187,368	-	187,368	1,096	163,051	69,981	68,080	302,208	22,430	-	59,052	1,033	82,515	105,353	89,942	35,746	(11,346)	-	-
N001	ADAIR CO CONSERVATION DIS	137,436	173,336	107,405	23,416	(777)	22,639	-	22,639	170	25,361	10,885	52	36,468	3,489	-	9,185	1,857	14,531	9,679	9,697	4,326	(1,765)	-	-
N006	HOUSING AUTH OWINGSVILLE	246,190	310,499	192,396	41,945	(17,172)	24,773	-	24,773	305	45,429	19,498	1,560	66,792	6,249	-	16,453	42,546	65,248	146	2,732	1,828	(3,161)	-	-
N007	PINEVILLE BD OF EDUCATION	1,117,982	1,410,017	873,697	190,478	(38,527)	151,951	-	151,951	1,387	206,298	88,543	-	296,228	28,379	-	74,715	56,038	159,132	53,871	66,715	30,864	(14,355)	-	-
N008	CITY OF FLORENCE	9,838,181	12,408,072	7,688,486	1,676,193	(42,529)	1,633,664	-	1,633,664	12,203	1,815,411	779,172	-	2,606,786	249,735	-	657,485	65,116	972,336	710,028	723,566	327,183	(126,327)	-	-
N009	CITY OF MILLERSBURG	68,594	86,594	53,657	11,698	(10,128)	(8,430)	-	(8,430)	85	12,670	5,438	-	18,193	1,743	-	4,588	36,759	43,090	(30,936)	4,719	2,199	(882)	-	-
N010	BOYD CO PUBLIC LIBRARY	1,491,130	1,880,637	1,165,310	254,053	(95,374)	158,679	-	158,679	1,849	275,154	118,096	10,755	405,854	37,851	-	99,652	84,884	222,387	48,903	101,538	52,173	(19,147)</		

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
N076	MADISON CO EMS	242,444	305,774	189,469	41,307	4,211	45,518	-	45,518	301	44,737	19,201	8,647	72,886	6,154	-	16,203	-	22,357	22,409	21,578	9,656	(3,113)	-	-
N077	MAGOFFIN CO WATER DIST	714,747	901,451	558,571	121,776	(103)	121,673	-	121,673	887	131,890	56,607	5,495	194,879	18,143	-	47,767	8,631	74,541	54,865	52,329	22,321	(9,178)	-	-
N078	CENTRAL KY COMM ACTION	11,375,552	14,347,030	8,889,933	1,938,125	432,661	2,370,786	-	2,370,786	14,109	2,099,098	900,930	633,862	3,647,999	288,760	-	760,228	-	1,048,988	1,244,530	1,059,476	441,073	(146,068)	-	-
N079	BENTON ELECTRIC SYSTEM	1,784,322	2,250,416	1,394,438	304,006	(7,156)	296,850	-	296,850	2,213	329,256	141,316	10,148	482,933	45,294	-	119,246	65,436	229,976	119,478	109,053	47,339	(22,912)	-	-
N080	MARTIN CO WATER DISTRICT	1,464,498	1,847,048	1,144,497	249,516	19,751	269,267	-	269,267	1,816	270,239	115,986	20,310	408,351	37,175	-	97,872	13,360	148,407	123,482	108,811	46,456	(18,805)	-	-
N081	BUFFALO TRACE AR DEV DIST	3,312,504	4,177,783	2,588,704	564,372	17,146	581,518	-	581,518	4,109	611,247	262,346	23,835	901,537	84,086	-	221,374	7,828	313,288	267,747	253,480	109,556	(42,534)	-	-
N082	MEADE CO WATER DISTRICT	1,007,179	1,270,270	787,105	171,599	(3,610)	167,989	-	167,989	1,249	185,852	79,767	5,970	272,838	25,567	-	67,310	30,694	69,970	64,584	67,648	27,648	(12,933)	-	-
N084	MERCER CO PUBLIC LIBRARY	941,622	1,187,588	735,872	160,430	(1,671)	158,759	-	158,759	1,168	173,755	74,575	11,901	261,399	23,902	-	62,929	12,138	98,969	73,537	71,151	29,834	(12,091)	-	-
N085	METCALFE CO CONSERV DIST	87,800	110,734	68,615	14,959	(1,762)	13,197	-	13,197	109	16,201	6,954	895	24,159	2,229	-	5,868	7,824	15,921	4,090	3,646	1,630	(1,127)	-	-
N087	CITY OF MT STERLING	2,125,512	2,680,729	1,661,076	362,137	34,326	396,463	-	396,463	2,636	392,214	168,338	99,811	662,999	53,955	-	142,048	3,958	199,961	200,591	199,875	89,866	(27,293)	-	-
N088	MORGAN CO AMBULANCE SERV	846,154	1,067,183	661,265	144,165	62,028	206,193	-	206,193	1,050	156,138	67,014	62,012	286,214	21,479	-	56,548	-	78,027	103,807	79,241	36,003	(10,865)	-	-
N089	MUHLENBERG CO WATER DIST	1,608,313	2,028,431	1,256,888	274,019	(43,117)	230,902	-	230,902	1,995	296,777	127,376	55,949	482,097	40,826	-	107,484	82,271	230,581	85,301	121,725	65,143	(20,652)	-	-
N090	BARDSTOWN-NELSON CO TOURI	366,651	462,426	286,536	62,469	2,894	65,363	-	65,363	455	67,657	29,038	5,572	102,722	9,307	-	24,503	-	33,810	30,755	29,743	13,123	(4,708)	-	-
N092	CITY OF HARTFORD	1,854,152	2,338,487	1,449,010	315,904	(12,340)	303,564	-	303,564	2,300	342,141	146,847	33,104	524,392	47,066	-	123,913	123,242	294,221	119,034	97,394	37,552	(23,808)	-	-
N093	CITY OF LAGRANGE	1,335,081	1,683,826	1,043,359	227,466	31,723	259,189	-	259,189	1,656	246,359	105,737	68,903	422,655	33,890	-	89,223	-	123,113	133,157	127,136	56,391	(17,143)	-	-
N094	CITY OF OWENTON	290,441	366,309	226,978	49,484	(1,124)	48,360	-	48,360	360	53,594	23,003	1,448	78,405	7,373	-	19,410	1,661	28,444	21,479	22,179	10,033	(3,729)	-	-
N097	KY VALLEY ED COOPERATIVE	487,639	615,018	381,087	83,082	24,580	107,662	-	107,662	605	89,983	38,620	41,472	170,680	12,378	-	32,589	28,305	73,272	56,870	36,100	10,697	(6,262)	-	-
N098	PIKE CO LIBRARY DISTRICT	1,320,038	1,664,853	1,031,603	224,903	25,745	250,648	-	250,648	1,637	243,583	104,545	84,486	434,251	33,508	-	88,218	4,207	125,933	130,683	133,534	61,050	(16,950)	-	-
N099	CITY OF CLAY CITY	282,481	356,269	220,757	48,128	11,256	59,384	-	59,384	350	52,125	22,372	9,939	84,786	7,171	-	18,878	-	26,049	29,133	23,348	9,884	(3,627)	-	-
N100	CITY OF BURNSIDE	465,514	587,113	363,796	79,312	26,494	105,806	-	105,806	577	85,900	36,868	40,507	163,852	11,817	-	31,110	-	42,927	56,581	48,631	21,690	(5,977)	-	-
N103	HOUSING AUTH OF MOREHEAD	823,619	1,038,761	643,654	140,325	9,864	150,189	-	150,189	1,022	151,980	65,230	40,138	258,370	20,907	-	55,042	6,237	82,186	78,809	76,198	31,751	(10,576)	-	-
N104	CITY OF JAMESTOWN	2,303,159	2,904,782	1,799,907	392,404	(86,322)	306,082	-	306,082	2,857	424,995	182,407	14,634	624,893	58,464	-	153,920	141,034	353,418	114,519	132,312	54,218	(29,574)	-	-
N106	W SHELBY WATER DISTRICT	461,767	582,389	360,869	78,674	(11,887)	66,787	-	66,787	573	85,209	36,571	2,765	125,118	11,722	-	30,860	7,764	50,346	29,155	35,003	16,044	(5,929)	-	-
N107	SIMPSON CO CONSER DIST	56,250	70,944	43,959	9,584	5,154	14,738	-	14,738	70	10,380	4,455	12,388	27,293	1,428	-	3,759	777	5,964	10,199	8,600	3,250	(722)	-	-
N110	LOGAN/TODD REG. WATER COM	1,037,440	1,308,436	810,754	176,755	(12,811)	163,944	-	163,944	1,287	191,436	82,164	-	274,887	26,335	-	69,332	12,104	107,771	69,864	75,884	34,689	(13,321)	-	-
N111	BARKLEY LAKE WATER DIST	1,568,101	1,977,714	1,225,465	267,167	20,504	287,671	-	287,671	1,945	289,357	124,192	40,893	456,387	39,805	-	104,796	60,767	205,368	128,225	102,478	40,451	(20,135)	-	-
N112	TRIMBLE CO WATER DIST	448,071	565,114	350,165	76,341	83,969	160,310	-	160,310	556	82,681	35,487	106,325	225,049	11,374	-	29,945	-	41,319	108,341	63,328	17,451	(5,753)	-	-
N113	UNION CO LIBRARY BD	714,279	900,860	558,205	121,696	34,485	156,181	-	156,181	886	131,804	56,570	52,867	242,127	18,131	-	47,735	-	65,866	83,428	71,334	30,670	(9,172)	-	-
N114	BOWLING GRN MUNICIPAL UTI	29,684,698	37,438,820	23,198,433	5,057,570	121,910	5,179,480	-	5,179,480	36,819	5,477,631	2,350,992	578,751	8,444,193	753,525	-	1,983,827	166,197	2,903,549	2,385,749	2,425,564	1,110,499	(381,167)	-	-
N115	WASHINGTON CO CONSER DIST	61,869	78,031	48,351	10,541	622	11,163	-	11,163	77	11,417	4,900	2,028	18,422	1,571	-	4,135	743	6,449	5,671	5,104	1,993	(794)	-	-
N116	MONTICELLO UTILITY COMM	2,601,151	3,280,614	2,032,786	443,175	(73)	443,102	-	443,102	3,226	479,983	208,008	41,642	730,859	66,028	-	173,835	53,237	293,100	185,801	192,466	92,893	(33,400)	-	-
N117	CITY OF DIXON	165,532	208,771	129,362	28,203	1,536	29,739	-	29,739	205	30,545	13,110	1,423	45,283	4,202	-	11,062	2,842	18,106	12,821	11,421	5,060	(2,126)	-	-
N118	CITY OF WILLIAMSBURG	4,315,527	5,442,812	3,372,561	735,264	128	735,392	-	735,392	5,353	796,332	341,785	149,845	1,293,315	109,547	-	288,406	92,774	490,727	326,297	357,732	173,972	(55,414)	-	-
N119	WOLFE CO CONSER DISTRICT	88,326	111,399	69,027	15,049	468	15,517	-	15,517	110	16,299	6,995	830	24,234	2,242	-	5,903	8,145	7,179	6,969	3,075	(1,134)	-	-	-
N120	WOODFORD CO PLAN ZONING	570,229	719,182	445,631	97,154	(4,067)	93,087	-	93,087	707	105,223	45,161	6,299	157,390	14,475	-	38,108	10,427	63,010	39,020	42,396	20,285	(7,322)	-	-
N959	N KY CONV & VISITORS BUR	2,729,046	3,441,917	2,132,735	464,965	58,956	523,921	-	523,921	3,385	503,583	216,137	98,688	821,793	69,275	-	182,382	79,476	331,133	251,616	198,432	75,654	(35,042)	-	-
P001	HOUSING AUTH OF COLUMBIA	333,287	420,347	260,462	56,784	802	57,586	-	57,586	413	61,501	26,396	2,285	90,955	8,460	-	22,274	141	30,875	26,412	26,056	11,532	(4,280)	-	-
P005	GLASGOW ELECTRIC PLANT BD	8,939,464	11,274,596	6,986,143	1,523,073	65,076	1,588,149	-	1,588,149	11,088	1,649,573	707,995	172,464	2,541,120	226,922	-	597,424	11,051	835,397	758,977	738,642	322,891	(114,787)	-	-
P006	BATH COUNTY E.M.S.	1,427,095	1,799,875	1,115,267	243,143	33,436	276,579	-	276,579	1,770	263,338	113,024	43,125</												

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
		6.25%	Less 1.00% 5.25%	Plus 1.00% 7.25%																						
P090	NORTH NELSON WATER DIST	501,277	632,219	391,745	85,406	2,501	87,907	-	87,907	622	92,499	39,701	10,199	143,021	12,725	-	33,500	1,552	47,777	42,307	41,464	17,909	(6,437)	-	-	
P092	OHIO CO REG WASTEWATER D	413,361	521,337	323,039	70,427	15,987	86,414	-	86,414	513	76,276	32,738	31,579	141,106	10,493	-	27,625	15	47,597	38,133	47,597	42,691	17,993	(5,308)	-	
P097	KY RIVER AREA DEV DIST	3,411,834	4,303,061	2,666,330	581,296	83,090	664,386	-	664,386	4,232	629,576	270,213	131,038	1,035,059	86,607	-	228,013	-	314,620	314,620	330,645	301,639	131,966	(43,810)	-	
P100	LAKE CUMBERLAND CAA, INC	6,478,558	8,170,862	5,062,958	1,103,793	(56,563)	1,047,230	-	1,047,230	8,036	1,195,469	513,094	9,028	1,725,627	164,454	-	432,962	135,111	732,527	429,949	442,953	203,387	(83,188)	-	-	
P103	MOREHEAD TOURISM COMMISSI	548,455	691,720	428,615	93,444	2,131	95,575	-	95,575	680	101,205	43,437	11,537	156,859	13,922	-	36,653	6,184	56,759	42,881	43,799	20,463	(7,042)	-	-	
P104	RUSSELL CO TOURIST COMM	177,941	224,421	139,060	30,317	14,515	44,832	-	44,832	221	32,835	14,093	24,564	71,713	4,517	-	11,892	417	16,826	25,047	21,881	10,243	(2,285)	-	-	
P105	GEORGETOWN/SCOTT TOURISM	216,163	272,628	168,930	36,829	(25,455)	11,374	-	11,374	268	39,888	17,120	1,677	58,953	5,487	-	14,446	69,070	89,003	(10,544)	(10,891)	(5,842)	(2,776)	-	-	
P106	MULTI PURPOSE COMM ACTION	677,169	854,057	529,204	115,374	(75,256)	40,118	-	40,118	840	124,956	53,631	-	179,427	17,189	-	45,255	109,995	172,439	(12,288)	(12,288)	16,479	11,490	(8,695)	-	-
P107	SIMPSON CO LIBRARY DIST	419,214	528,719	327,613	71,424	(359)	71,065	-	71,065	520	77,356	33,201	16,975	128,052	10,641	-	28,016	9,525	48,182	31,985	35,809	17,458	(5,383)	-	-	
P110	TODD COUNTY CONSERVATION DISTRIC	80,893	102,023	63,217	13,782	9,949	23,731	-	23,731	100	14,927	6,407	26,330	47,764	2,053	-	5,406	4,759	12,218	14,413	14,548	7,622	(1,039)	-	-	
P111	JOHN L STREET LIBRARY	282,071	355,752	220,437	48,058	676	48,734	-	48,734	350	52,050	22,340	12,156	86,896	7,160	-	18,851	6,669	32,680	21,901	24,112	11,824	(3,622)	-	-	
P113	STURGIS HOUSING AUTHORITY	177,004	223,240	138,328	30,157	2,875	33,032	-	33,032	220	32,662	14,019	4,191	51,092	4,493	-	11,829	-	16,322	16,208	14,668	6,166	(2,273)	-	-	
P115	HOUSING AUTH SPRINGFIELD	261,292	329,545	204,198	44,518	27,809	72,327	-	72,327	324	48,215	20,694	39,151	108,384	6,633	-	17,462	-	24,095	43,348	31,824	12,472	(3,355)	-	-	
P116	CITY OF MONTICELLO	957,952	1,208,185	748,635	163,712	25,700	188,912	-	188,912	1,188	176,768	75,869	37,010	290,835	24,317	-	64,020	15,736	104,073	94,510	75,564	28,989	(12,301)	-	-	
P117	CITY OF CLAY	540,143	681,237	422,119	92,028	15,583	107,611	-	107,611	670	99,671	42,779	49,320	192,440	13,711	-	36,098	5,966	55,775	62,601	57,901	23,098	(6,936)	-	-	
P120	WOODFORD CO CONSERV DIST	100,560	126,828	78,587	17,133	(4,093)	13,040	-	13,040	125	18,556	7,964	-	26,445	2,553	-	6,720	9,797	19,070	3,613	3,743	1,509	(1,291)	-	-	
P959	CITY OF CRESTVIEW HILLS	473,767	597,522	370,246	80,719	(10,827)	69,892	-	69,892	588	87,423	37,522	4,164	129,697	12,026	-	31,662	41,049	84,737	21,385	20,311	9,347	(6,083)	-	-	
R003	SOUTH ANDERSON WATER DIST	444,559	560,685	347,420	75,742	(16,782)	58,960	-	58,960	551	82,033	35,209	6,222	124,015	11,285	-	29,710	53,672	94,667	29,710	16,988	13,891	4,179	(5,708)	-	-
R005	BARREN CO SOIL CONSDIS	67,489	85,118	52,742	11,498	(146)	11,352	-	11,352	84	12,453	5,345	334	18,216	1,713	-	4,510	1,558	7,781	4,691	4,543	2,068	(867)	-	-	
R008	BOONE CO LIBRARY DIST	6,615,759	8,343,902	5,170,181	1,127,169	(40,526)	1,086,643	-	1,086,643	8,206	1,220,787	523,960	40,178	1,793,131	167,936	-	442,131	72,751	682,818	468,985	496,307	229,970	(84,950)	-	-	
R010	ASHLAND BD OF ED	11,344,120	14,307,387	8,865,369	1,932,769	11,061	1,943,830	-	1,943,830	14,070	2,093,297	898,441	190,678	3,196,486	287,053	-	758,127	46,976	1,093,065	923,277	924,519	401,289	(145,665)	-	-	
R011	DANVILLE BOYLE PLANNING	297,465	375,168	232,467	50,681	(3,534)	47,147	-	47,147	369	54,890	23,559	13,317	92,135	7,551	-	19,880	12,785	40,216	19,076	24,048	12,616	(3,820)	-	-	
R013	BREATHITT COUNTY WATER DISTRICT	337,326	425,441	263,619	57,472	(4,003)	53,469	-	53,469	418	62,246	26,716	16,934	106,314	5,863	-	22,543	15,807	46,913	21,513	27,572	14,647	(4,331)	-	-	
R015	CITY OF SHEPHERDSVILLE	2,729,339	3,442,286	2,132,964	465,015	34,189	499,204	-	499,204	3,385	503,637	216,160	94,937	818,119	69,282	-	182,402	8,149	259,833	241,578	241,464	110,291	(35,046)	-	-	
R017	CITY OF PRINCETON	1,402,160	1,768,427	1,095,780	238,895	6,456	245,351	-	245,351	1,739	258,736	111,049	36,718	408,242	35,993	-	93,706	22,626	151,925	120,114	110,346	43,862	(18,004)	-	-	
R018	MURRAY ELECTRIC SYSTEM	6,100,902	7,694,557	4,767,823	1,039,449	(81,372)	958,077	-	958,077	7,567	1,125,782	483,184	-	1,616,533	154,867	-	407,723	80,508	643,098	404,317	443,414	204,043	(78,339)	-	-	
R019	FORT THOMAS BOARD OF ED	7,661,160	9,662,379	5,987,156	1,305,280	(8,469)	1,296,811	-	1,296,811	9,502	1,413,692	606,755	53,631	2,083,580	194,473	-	511,995	23,340	729,808	599,532	595,131	257,482	(98,373)	-	-	
R021	CARROLLTON/CARR CO REC TR	108,111	136,351	84,488	18,419	2,636	21,055	-	21,055	134	19,949	8,562	5,925	34,570	2,744	-	7,225	176	10,145	11,067	10,329	4,418	(1,388)	-	-	
R024	CHRISTIAN CO WATER DIST	1,175,520	1,482,584	918,662	200,281	(9,668)	190,613	-	190,613	1,458	216,915	93,100	27,655	339,128	29,840	-	78,560	91,277	199,677	74,632	58,734	21,179	(15,094)	-	-	
R030	DAVISS CO AIRPORT BD	442,276	557,806	345,636	75,533	414	75,767	-	75,767	549	81,612	35,028	12,621	129,810	11,227	-	29,557	17,861	58,645	29,274	31,237	16,332	(5,679)	-	-	
R033	CITY OF RAVENNA	155,581	196,221	121,586	26,507	(4,103)	22,404	-	22,404	193	28,709	12,322	10,413	51,637	3,949	-	10,397	19,705	34,051	10,009	7,834	1,740	(1,998)	-	-	
R034	LEXINGTON PUBLIC LIBRARY	12,954,364	16,338,254	10,123,767	2,207,117	(19,405)	2,187,712	-	2,187,712	16,068	2,390,431	1,028,570	174,767	3,607,236	328,837	-	865,740	321,852	1,516,429	979,751	905,325	372,072	(166,341)	-	-	
R036	CITY OF PRESTONSBURG	5,101,333	6,433,884	3,986,665	869,146	(114,844)	754,302	-	754,302	6,327	941,334	404,019	-	1,351,680	129,944	-	340,922	144,344	614,760	294,546	345,088	162,791	(65,504)	-	-	
R037	PAUL SAWYIER LIBRARY	2,582,245	3,256,769	2,018,011	439,953	(22,818)	462,771	-	462,771	3,203	476,494	204,511	25,163	709,371	65,548	-	172,571	17,203	255,322	211,092	192,929	83,184	(33,157)	-	-	
R038	CITY OF FULTON	2,989,987	3,771,019	2,336,658	509,423	(60,737)	570,160	-	570,160	3,709	551,734	236,803	79,591	871,837	75,899	-	199,821	8,634	284,354	267,715	246,428	111,733	(38,393)	-	-	
R041	CITY OF CRITTENDEN	244,844	308,801	191,344	41,716	423	42,139	-	42,139	304	45,180	19,391	1,803	66,678	6,215	-	16,363	2,324	24,902	19,081	18,091	7,749	(3,144)	-	-	
R042	MAYFIELD ELEC & WATER SYS	7,111,242	8,968,813	5,557,397	1,211,587	(31,821)	1,179,766	-	1,179,766	8,820	1,312,217	563,202	30,831	1,915,070	180,514	-	475,244	39,053	694,811	524,356	542,493	244,721	(91,312)	-	-	
R045	CITY OF RUSSELL	2,242,812	2,828,670	1,752,745	382,122	(29,432)	352,690	-	352,690	2,782	413,860	177,628	5,986	600,256	56,932	-	149,887	79,057	285,876	136,245	141,332	65,602	(28,799)	-	-	
R047	LINCOLN TRAIL AREA DEV DI	3,760,750	4,743,119	2,939,006	640,743	(69,082)	571,661	-	571,661	4,665	693,960	297,847	2,880	999,352	95,464											

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
V011	BOYLE COUNTY FISCAL COURT	7,573,946	9,552,383	5,918,998	1,290,421	158,938	1,449,359	-	1,449,359	9,394	1,397,598	599,847	404,582	2,411,421	192,259	-	506,166	16,468	714,893	732,441	727,472	333,868	(97,254)	-	-
V012	BRACKEN CO FISCAL COURT	2,731,973	3,445,608	2,135,022	465,463	11,341	476,804	-	476,804	3,389	504,123	216,369	26,592	750,473	69,349	-	182,578	27,064	278,991	217,619	202,707	86,234	(35,080)	-	-
V013	BREATHITT CO FISCAL COURT	3,513,740	4,431,586	2,745,969	598,658	(227,806)	370,852	-	370,852	4,358	648,380	278,284	5,075	936,097	89,194	-	234,823	496,412	820,429	35,890	80,958	43,939	(45,118)	-	-
V014	BRECKINRIDGE CO FISCAL CT	6,090,952	7,682,007	4,760,046	1,037,754	(33,900)	1,003,854	-	1,003,854	7,555	1,123,946	482,396	60,257	1,674,154	154,614	-	407,058	145,948	707,620	442,897	424,369	177,478	(78,211)	-	-
V016	BUTLER COUNTY FISCAL CT	4,275,373	5,392,169	3,341,181	728,422	10,191	738,613	-	738,613	5,303	788,922	338,604	41,064	1,173,893	108,527	-	285,723	7,953	402,203	337,433	337,519	151,636	(54,898)	-	-
V017	CALDWELL CO FISCAL COURT	3,590,477	4,528,368	2,805,939	611,732	(20,763)	590,969	-	590,969	4,453	662,540	284,361	120,011	1,071,365	91,142	-	239,951	167,827	498,920	277,525	249,178	91,847	(46,104)	-	-
V018	CALLLOWAY CO FISCAL COURT	9,244,187	11,658,918	7,224,283	1,574,991	24,902	1,599,893	-	1,599,893	11,466	1,705,803	732,129	174,556	2,623,954	234,657	-	617,789	46,721	899,167	740,524	757,944	345,019	(118,700)	-	-
V019	CAMPBELL CO FISCAL CT	19,405,002	24,473,902	15,164,905	3,306,153	376,417	3,682,570	-	3,682,570	24,069	3,580,749	1,536,853	587,464	5,729,135	492,582	-	1,296,835	-	1,789,417	1,837,670	1,655,735	695,483	(249,171)	-	-
V020	CARLEISLE CO FISCAL COURT	2,520,902	3,179,403	1,970,072	429,502	(50,660)	378,842	-	378,842	3,127	465,175	199,652	5,437	673,391	63,991	-	168,472	128,211	360,674	136,800	142,871	65,417	(32,370)	-	-
V021	CARROLL CO FISCAL CT	5,690,703	7,177,206	4,447,254	969,561	(16,095)	953,466	-	953,466	7,058	1,050,089	450,697	46,801	1,554,645	144,454	-	380,309	60,245	585,008	434,377	426,250	182,081	(73,072)	-	-
V022	CARTER CO FISCAL CT	7,313,356	9,223,723	5,715,349	1,246,023	237,080	1,483,103	-	1,483,103	9,071	1,349,512	579,209	344,914	2,282,706	185,644	-	488,751	-	674,395	754,381	662,498	285,340	(93,907)	-	-
V023	CASEY CO FISCAL COURT	5,323,700	6,714,337	4,160,443	907,032	29,334	936,366	-	936,366	6,603	982,367	421,631	39,777	1,450,378	135,138	-	355,783	13,443	504,364	431,258	407,213	175,901	(68,359)	-	-
V024	CHRISTIAN CO FISCAL COURT	8,032,904	10,131,228	6,277,671	1,368,617	12,568	1,381,185	-	1,381,185	9,963	1,482,288	636,196	130,158	2,258,605	203,909	-	536,839	45,383	786,131	632,169	647,947	295,506	(103,147)	-	-
V025	CLARK COUNTY FISCAL COURT	6,415,986	8,091,945	5,014,059	1,093,132	98,942	1,192,074	-	1,192,074	7,958	1,183,923	508,138	188,002	1,192,074	162,865	-	428,780	66,375	658,020	594,173	515,251	202,962	(82,385)	-	-
V026	CLAY COUNTY FISCAL CT	8,797,872	11,096,019	6,875,490	1,498,949	(26,106)	1,472,843	-	1,472,843	10,912	1,623,446	696,871	18,826	2,349,965	223,328	-	587,961	124,274	935,563	628,267	620,215	278,889	(112,969)	-	-
V027	CLINTON CO FISCAL COURT	4,669,710	5,889,514	3,649,354	795,608	16,870	812,478	-	812,478	10,436	861,688	369,835	103,436	1,340,751	118,537	-	312,077	124,163	554,777	377,997	377,997	132,693	(59,962)	-	-
V028	CRITTENDEN CO FIS CT	4,264,778	5,378,807	3,332,902	726,617	165,213	891,830	-	891,830	5,290	786,967	337,765	296,138	1,426,160	108,258	-	285,015	-	393,273	481,846	425,878	179,924	(54,762)	-	-
V030	DAVISS CO FISCAL COURT	14,212,709	17,925,297	11,107,156	2,421,509	184,933	2,606,442	-	2,606,442	17,628	2,622,630	1,125,629	264,475	4,030,362	360,779	-	499,835	-	1,310,614	1,229,655	1,159,037	513,555	(182,499)	-	-
V031	EDMONSON CO FISCAL CRT	3,321,225	4,188,783	2,955,520	565,858	82,168	648,026	-	648,026	4,119	612,856	263,037	163,223	1,043,235	84,307	-	221,957	-	306,264	331,136	311,221	137,261	(42,646)	-	-
V032	ELLIOTT CO FISCAL CT	1,986,671	2,505,622	1,552,573	338,482	(17,525)	320,957	-	320,957	2,464	366,595	157,342	94,377	620,778	50,430	-	132,769	71,357	254,556	137,908	168,302	85,520	(25,510)	-	-
V033	ESTILL CO FISCAL COURT	4,672,871	5,893,500	3,651,824	796,147	65,832	861,979	-	861,979	5,796	862,271	370,086	34,077	1,272,230	118,617	-	312,288	1,822	432,727	390,260	352,686	156,558	(60,002)	-	-
V035	FLEMING CO FISCAL COURT	2,624,974	3,310,660	2,051,403	447,233	(20,779)	426,454	-	426,454	3,256	484,379	207,895	11,859	707,389	66,633	-	175,427	32,893	274,953	189,729	192,879	83,534	(33,706)	-	-
V036	FLOYD CO FISCAL COURT	8,904,461	11,230,450	6,958,789	1,517,109	(182,274)	1,334,835	-	1,334,835	11,044	1,643,114	705,223	-	2,359,381	226,033	-	595,085	181,994	1,003,112	543,690	632,011	294,907	(114,338)	-	-
V037	FRANKLIN CO FISCAL CT	10,410,517	13,129,912	8,135,763	1,773,706	45,962	1,819,668	-	1,819,668	12,912	1,921,022	824,500	277,618	3,036,052	264,264	-	695,734	34,686	994,684	872,764	897,524	404,758	(133,677)	-	-
V038	FULTON COUNTY FIS CT	6,229,196	8,486,971	5,258,831	1,146,496	236,089	1,382,585	-	1,382,585	8,346	1,241,719	532,944	349,924	2,132,933	170,816	-	449,712	-	620,528	714,226	620,526	264,059	(86,406)	-	-
V039	GALLATIN CO FISCAL COURT	4,613,928	5,819,161	3,605,760	786,104	54,411	840,515	-	840,515	5,723	851,395	365,418	70,355	1,292,891	117,121	-	308,349	107,689	533,159	370,541	315,193	133,242	(59,245)	-	-
V040	GARRARD CO FISCAL COURT	4,416,613	5,570,304	3,451,560	752,486	(18,445)	734,041	-	734,041	5,478	814,985	349,790	127,209	1,297,462	112,113	-	295,162	61,882	469,157	338,667	372,748	173,603	(56,712)	-	-
V041	GRANT COUNTY FISCAL COURT	5,560,525	7,013,024	4,345,521	947,382	(185,162)	762,220	-	762,220	6,897	1,026,068	440,387	-	1,473,352	141,150	-	371,610	339,305	852,065	261,387	298,791	132,509	(71,400)	-	-
V042	GRAVES COUNTY FISCAL CT	9,404,275	11,860,823	7,349,391	1,602,266	120,355	1,722,621	-	1,722,621	11,664	1,735,344	744,807	387,605	2,879,420	238,721	-	628,487	18,977	886,185	857,399	865,225	391,367	(120,756)	-	-
V043	GRAYSON CO FISCAL COURT	8,817,891	11,121,266	6,891,134	1,502,360	295,759	1,798,119	-	1,798,119	10,937	1,627,140	696,366	353,387	2,689,830	223,836	-	589,299	-	813,135	932,594	759,404	297,923	(113,226)	-	-
V044	GREEN COUNTY FISCAL COURT	1,749,905	2,207,008	1,367,541	298,142	(66,674)	231,468	-	231,468	2,170	322,905	138,590	1,509	465,174	44,420	-	116,946	60,368	221,734	85,859	121,046	59,005	(22,470)	-	-
V045	GREENUP CO FISCAL CT	9,696,179	12,228,978	7,577,512	1,651,999	(16,894)	1,635,105	-	1,635,105	12,026	1,789,208	767,926	11,859	2,710,245	246,131	-	647,995	137,821	1,031,947	709,198	743,246	350,358	(124,504)	-	-
V046	HANCOCK CO FISCAL COURT	5,553,091	7,003,648	4,339,711	946,115	(26,077)	920,038	-	920,038	6,888	1,024,696	439,798	107,323	1,471,382	140,961	-	371,113	39,418	551,492	401,953	407,246	182,355	(71,305)	-	-
V047	HARDIN CO FISCAL COURT	8,003,461	10,094,095	6,254,662	1,363,600	42,697	1,406,297	-	1,406,297	9,927	1,476,855	636,865	-	1,073,323	203,162	-	534,871	7,226	745,259	661,381	643,163	280,936	(102,769)	-	-
V048	HARLAN CO FIS CT	9,094,050	11,469,562	7,106,951	1,549,411	(155,870)	1,393,541	-	1,393,541	11,280	1,678,099	720,238	-	2,409,617	230,846	-	607,755	84,898	923,499	612,716	685,147	305,026	(116,772)	-	-
V049	HARRISON CO FISCAL COURT	3,202,520	4,039,070	2,502,752	545,634	(1,443)	544,191	-	544,191	3,972	590,952	253,636	41,569	890,129	81,294	-	214,024	130,691	426,009	226,949	196,998	81,294	(41,122)	-	-
V050	HART COUNTY																								

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,							
		Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter		
																										6.25%	Less 1.00% 5.25%
V099	POWELL CO FISCAL CT	6,645,670	8,381,626	5,193,555	1,132,265	102,368	1,234,633	-	1,234,633	8,243	1,226,306	526,329	105,774	1,866,652	168,696	-	444,130	-	612,826	583,743	527,773	227,645	(85,334)	-	-		
V100	PULASKI CO FISCAL CT	13,498,664	17,024,732	10,549,133	2,299,853	252,752	2,552,605	-	2,552,605	16,743	2,490,869	1,069,078	464,321	4,041,011	342,654	-	902,115	-	1,244,769	1,256,093	1,187,189	526,291	(173,330)	-	-		
V101	ROBERTSON CO FISCAL CT	1,102,470	1,390,454	861,575	187,835	(12,115)	175,720	-	175,720	1,367	203,436	87,314	15,338	307,455	27,985	-	73,678	22,793	124,456	73,753	83,352	40,052	(14,156)	-	-		
V102	ROCKCASTLE CO FISCAL CT	5,711,365	7,203,265	4,463,401	973,081	(27,448)	945,633	-	945,633	7,084	1,053,902	452,333	102,664	1,615,983	144,979	-	381,690	86,753	613,422	414,460	449,309	212,128	(73,337)	-	-		
V103	ROWAN CO FISCAL COURT	6,234,475	7,863,020	4,872,209	1,062,207	169,233	1,231,440	-	1,231,440	7,733	1,150,430	493,763	294,049	1,945,975	158,258	-	416,650	-	574,908	640,034	571,691	239,396	(80,054)	-	-		
V104	RUSSELL CO FISCAL COURT	5,349,982	6,747,483	4,180,982	911,510	(22,096)	889,414	-	889,414	6,636	987,217	423,712	4,372	1,421,937	135,805	-	357,539	14,320	507,664	397,335	405,286	180,346	(68,697)	-	-		
V105	SCOTT CO FISCAL CT	7,205,539	9,087,742	5,631,090	1,227,653	(23,832)	1,203,821	-	1,203,821	8,937	1,329,617	570,670	68,463	1,977,687	182,907	-	481,546	55,701	720,154	535,912	558,733	255,412	(92,523)	-	-		
V106	SHELBY CO FISCAL COURT	6,842,751	8,630,187	5,347,573	1,165,843	(100,420)	1,065,423	-	1,065,423	8,487	1,262,673	541,938	3,308	1,816,406	173,698	-	457,301	92,973	723,972	450,088	499,999	230,210	(87,865)	-	-		
V107	SIMPSON CO FISCAL COURT	6,225,051	7,851,135	4,864,844	1,060,601	105,268	1,165,869	-	1,165,869	7,721	1,148,691	493,017	115,417	1,764,846	158,018	-	416,020	9,108	583,146	560,307	207,005	494,319	(79,933)	-	-		
V108	SPENCER CO TREASURER	2,857,058	3,403,368	2,232,775	486,775	(93,938)	392,837	-	392,837	3,544	527,205	226,276	-	757,025	72,524	-	190,937	150,217	413,678	139,980	165,450	74,602	(36,686)	-	-		
V109	TAYLOR COUNTY FISCAL COUR	5,790,326	7,302,852	4,525,109	986,534	55,055	1,041,589	-	1,041,589	7,182	1,068,472	458,587	143,978	1,678,219	146,983	-	386,967	33,412	567,362	484,610	480,270	220,328	(74,351)	-	-		
V110	TODD COUNTY FISCAL COURT	4,110,251	5,183,915	3,212,139	700,289	(17,423)	682,866	-	682,866	5,098	758,453	325,527	-	1,923,787	184,303	-	485,219	287,319	956,841	408,347	448,695	203,133	(93,229)	-	-		
V111	TRIGG COUNTY FISCAL COURT	4,697,279	5,924,284	3,670,899	800,305	40,397	840,702	-	840,702	5,826	866,775	372,019	109,543	1,354,163	119,237	-	313,919	2,327	435,483	401,666	398,584	178,746	(60,316)	-	-		
V112	TRIMBLE CO FISCAL COURT	2,696,677	3,401,093	2,107,439	459,450	(22,957)	436,493	-	436,493	3,345	497,610	213,574	31,044	645,573	68,453	-	180,219	40,698	289,370	205,996	96,672	(34,627)	-	-	-		
V113	UNION COUNTY FISCAL COURT	5,553,618	7,004,313	4,340,123	946,205	(60,355)	885,850	-	885,850	6,888	1,024,793	439,840	31,389	1,502,910	140,975	-	371,148	134,218	646,341	350,419	387,737	189,726	(71,311)	-	-		
V114	WARREN COUNTY FISCAL COUR	18,236,857	23,000,619	14,252,007	3,107,129	267,000	3,374,129	-	3,374,129	22,620	3,365,194	1,444,337	944,112	5,776,263	462,930	-	1,218,768	-	1,681,698	1,842,457	1,727,913	758,367	(234,171)	-	-		
V115	WASHINGTON CO FIS COURT	3,571,630	4,504,597	2,791,210	608,521	(16,569)	591,952	-	591,952	4,430	659,062	282,869	3,690	950,051	90,663	-	238,692	42,057	371,412	252,882	255,700	115,919	(45,862)	-	-		
V116	WAYNE COUNTY FISCAL COURT	8,348,221	10,528,911	6,524,090	1,422,339	64,176	1,486,515	-	1,486,515	10,355	1,540,473	686,169	287,452	2,499,449	211,914	-	557,911	33,036	802,861	734,009	741,270	328,505	(107,196)	-	-		
V117	WEBSTER CO FISCAL COURT	7,711,674	9,726,088	6,026,632	1,313,887	15,250	1,329,137	-	1,329,137	9,565	1,423,013	610,755	40,252	2,083,585	195,755	-	515,371	145,232	856,358	566,014	526,972	233,262	(99,022)	-	-		
V119	CITY OF HIGHLAND HEIGHTS	597,330	753,362	466,810	101,771	11,142	112,913	-	112,913	741	110,224	47,308	9,416	167,689	15,163	-	39,920	-	55,083	53,270	46,882	20,124	(7,670)	-	-		
V120	WOODFORD CO FISCAL COURT	7,260,501	9,157,061	5,674,043	1,237,017	(164,253)	1,072,764	-	1,072,764	9,005	1,339,759	575,023	-	1,923,787	184,303	-	485,219	287,319	956,841	408,347	448,695	203,133	(93,229)	-	-		
V122	FAMILY HEALTH CENTER	39,631,457	49,983,833	30,971,772	6,752,262	1,592,286	8,344,548	-	8,344,548	49,156	7,313,078	3,138,764	2,808,825	13,309,823	1,006,016	-	2,648,569	-	3,654,585	4,537,162	3,967,844	1,659,121	(508,889)	-	-		
V125	LOUISVILLE MEM COMM	372,563	469,882	291,156	63,476	4,930	68,406	-	68,406	462	68,748	29,507	-	107,170	9,457	-	24,898	-	34,355	33,333	31,032	(4,784)	-	-	-		
V126	LOU & JEFF CO RIVERPORT	727,098	917,028	568,223	123,880	(41,721)	82,159	-	82,159	902	134,169	57,585	9,437	202,093	18,457	-	48,592	113,725	180,774	15,654	12,981	2,021	(9,336)	-	-		
V127	LOU LABOR MANAGER COM	148,733	187,584	116,234	25,341	(8,132)	17,209	-	17,209	184	27,445	11,779	7,873	47,281	3,775	-	9,940	18,732	32,447	(4,190)	14,370	6,564	(1,910)	-	-		
V129	T A R C	76,614,117	96,626,961	59,873,523	13,053,231	697,564	13,750,795	-	13,750,795	95,026	14,137,380	6,067,746	660,108	20,960,260	1,944,794	-	5,120,118	794	7,065,706	6,377,179	5,931,185	2,569,956	(983,766)	-	-		
V130	ANCHORAGE BD OF EDUCATION	1,974,964	2,490,857	1,543,424	336,487	(9,001)	327,486	-	327,486	2,450	364,434	156,415	-	583,953	50,133	-	131,987	23,496	205,616	154,696	170,617	78,384	(25,360)	-	-		
V136	MOUNTAIN ARTS CENTER	306,187	386,167	239,283	52,167	(87,470)	(35,303)	-	(35,303)	380	56,500	24,250	-	81,130	7,772	-	20,462	151,197	179,431	(56,936)	(28,917)	(8,519)	(3,932)	-	-		
V137	FRANKLIN CO CONS DIST	142,762	180,054	111,568	24,323	347	24,670	-	24,670	177	26,343	11,307	559	38,386	3,624	-	9,541	540	13,705	11,131	10,702	4,681	(1,833)	-	-		
V145	CITY OF WURLAND	181,921	229,441	142,170	30,995	5,895	36,890	-	36,890	226	33,569	14,408	-	57,789	4,618	-	12,158	-	16,776	18,586	17,053	7,710	(2,336)	-	-		
V147	HARDIN CO WATER DIST #2	7,559,254	9,533,853	5,907,517	1,287,918	448,255	1,736,173	-	1,736,173	9,376	1,394,887	598,684	606,059	2,609,006	191,886	-	505,185	-	697,071	945,185	754,022	309,792	(97,065)	-	-		
V151	HOUSING AUTH OF HENDERSON	2,712,832	3,421,468	2,120,604	462,202	31,065	493,267	-	493,267	3,365	500,591	214,853	-	788,254	68,863	-	181,298	1,984	252,145	240,326	235,333	104,472	(34,834)	-	-		
V156	JEFF CO BD OF ED	453,555,177	572,031,111	354,450,949	77,275,063	(4,317,011)	72,958,052	-	72,958,052	562,556	83,693,219	35,921,025	-	120,176,800	11,513,173	-	30,311,072	6,159,781	47,984,026	30,829,905	32,409,199	14,777,558	(5,823,891)	-	-		
V158	BIG SANDY AREA COMM PRO	4,883,005	6,158,524	3,816,042	833,948	(8,940)	825,008	-	825,008	901,047	386,728	38,827	-	1,332,659	123,952	-	326,331	124,991	575,274	326,985	331,606	161,495	(67,700)	-	-		
V159	CITY OF ERLANGER	5,439,362	6,860,211	4,250,832	926,738	98,484	1,025,222	-	1,025,222	6,747	1,003,710	430,791	255,121	1,696,369	138,074	-	363,512	52,038	553,624	493,714	489,652	229,222	(69,844)	-	-		
V163	EAST BERNSTADT BD OF ED	820,048	1,034,258	640,863	139,717	(17,060)	122,657	-	122,657	1,017	151,321	64,947	-	239,552	20,816	-	54,804	19,795	95,415	54,776	67,927	31,963	(10,530)	-	-		
V171	CITY OF ADAIRVILLE	382,397	482,285	298,841	65,151	3,688	68,839	-	68,839	474	70,563	30,285	7,212	108,534	9,707	-	25,556	1,941	37,204	31,574	30,676	13,991	(4,910)	-	-		
V176	MADISON CO CONSERVAT DIST	83,293	105,050	65,093	14,191	603	14,794	-	14,794	103	15,770	6,597	-	23,166	2,114	-	5,566	714	8,394	6,883	6,305	2,651	(1,070)	-	-		
V179	MARSHALL CO SEN CITIZENS	175,365	221,173	137,047	29,878	1,076	30,954	-	30,954	218	32,360	13,889	-	23,633	70,100	-	4,452	-	11,720	6,756	22,928	20,972	20,993	7,459	(2,252)	-	-
V189	CITY OF CENTRAL CITY	3,241,386	4,088,088	2,533,126	552,255	8,372	560,627	-	560,627	4,020	598,124	256,714	70,997	928,955	82,280	-	216,622	11,273	310,175	266,957	272,265	121,178	(41,621)	-	-		
V196	CITY OF BUTLER	87,975	110,956	68,752	15,989	211	15,200	-	15,200	109	16,234	6,968	-	7,269	30,580	-	2,233	5,879	5,919	14,031	6,011	4,212	(1,130)	-	-		
V197	CITY OF HAZARD	9,991,230</																									

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

County Employees Retirement System (Non-Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
V436	APPALACHIAN RES & DEFENSE	3,014,746	3,802,246	2,356,008	513,641	(189,651)	323,990	-	323,990	3,739	556,302	238,764	36,054	834,859	76,527	-	201,475	183,245	461,247	97,673	206,306	108,344	(38,711)	-	-
V437	FKT/FKLN CO TOUR&CONV COM	337,268	425,367	263,573	57,462	2,204	59,666	-	59,666	418	62,235	26,711	3,904	93,268	8,561	-	22,540	8,189	39,290	25,902	22,731	9,676	(4,331)	-	-
V447	CITY OF ELIZABETHTOWN	17,427,111	21,979,354	13,619,194	2,969,167	(205,968)	2,763,199	-	2,763,199	21,615	3,215,774	1,380,206	61,125	4,678,720	442,375	-	1,164,653	242,531	1,849,559	1,170,905	1,285,191	596,839	(223,773)	-	-
V459	LUDLOW BD OF EDUCATION	2,008,387	2,533,010	1,569,544	342,182	(10,169)	332,013	-	332,013	2,491	370,602	159,062	24,717	556,872	50,981	-	134,220	48,523	233,724	134,503	143,956	70,478	(25,789)	-	-
V463	LONDON LAUREL TOURIST COM	383,158	483,244	299,436	65,281	4,562	69,843	-	69,843	475	70,703	30,346	4,155	105,679	9,726	-	25,606	1,487	36,819	32,151	29,071	12,556	(4,920)	-	-
V473	PADUCAH POWER SYSTEM	12,429,850	15,676,727	9,713,861	2,117,752	142,033	2,259,785	-	2,259,785	15,417	2,293,644	984,429	373,491	3,666,981	315,523	-	830,686	38,579	1,184,788	1,129,169	1,065,122	447,510	(159,606)	-	-
V476	KY RIVER FOOTHILLS DEV CO	15,960,096	20,129,131	12,472,730	2,719,223	75,520	2,794,743	-	2,794,743	19,796	2,945,070	1,264,020	161,908	4,390,794	405,136	-	1,066,613	99,325	1,571,074	1,245,437	1,221,842	557,377	(204,936)	-	-
V500	WEST PULASKI WATER DISTR	843,637	1,064,009	659,298	143,736	29,620	173,356	-	173,356	1,046	155,674	66,815	79,123	302,658	21,415	-	56,380	2,393	80,188	96,402	94,498	42,403	(10,833)	-	-
V505	CITY OF PARK CITY	53,089	66,957	41,489	9,045	7,433	16,478	-	16,478	66	9,796	4,205	30,228	14,295	1,348	-	3,548	13,430	18,326	8,495	10,952	7,203	(682)	-	-
V507	BELL CO SOLID WASTE OFFIC	472,538	595,972	369,286	80,509	18,668	99,177	-	99,177	586	87,196	37,424	18,586	143,792	11,995	-	31,580	765	44,340	50,339	39,482	15,699	(6,068)	-	-
V508	CITY OF UNION	234,249	295,439	183,065	39,911	8,222	48,133	-	48,133	291	43,225	18,552	18,421	80,489	5,946	-	15,655	13,101	34,702	25,821	17,735	5,238	(3,008)	-	-
V524	HOPKINSVL WATER ENV ATH	7,962,547	10,042,493	6,222,688	1,356,629	246,410	1,603,039	-	1,603,039	9,876	1,469,306	630,624	402,820	2,512,626	202,124	-	532,137	-	734,261	835,422	736,154	309,033	(102,243)	-	-
V530	AUDUBON AREA COMM SER INC	31,486,872	39,711,752	24,606,823	5,364,617	668,318	6,032,935	-	6,032,935	39,054	5,810,181	2,493,722	1,179,613	9,522,570	799,272	-	2,104,266	-	2,903,538	3,005,644	2,794,148	1,223,549	(404,308)	-	-
V537	CAPITAL COMMUNITY E I D A	265,155	334,418	207,217	45,176	(437)	44,739	-	44,739	329	48,928	21,000	9,671	97,928	6,731	-	17,720	2,427	26,878	22,162	23,757	10,535	(3,405)	-	-
V547	ELIZABETHTOWN TOUR/CON BU	621,738	784,146	485,885	105,929	15,639	121,568	-	121,568	771	114,728	49,241	25,825	190,565	15,782	-	41,551	24,198	81,531	57,785	43,214	16,017	(7,983)	-	-
V559	BEECHWOOD BOARD OF EDUC	2,721,847	3,432,837	2,127,109	463,738	64,039	527,777	-	527,777	3,376	502,254	212,567	123,370	844,567	69,092	-	181,901	-	250,993	268,320	250,555	109,650	(34,950)	-	-
V563	LONDON-LAUREL CO IDA	176,536	222,650	137,962	30,078	15,490	45,568	-	45,568	219	32,576	13,981	20,491	67,267	4,481	-	11,798	-	16,279	27,503	19,201	6,549	(2,267)	-	-
V576	SOUTHERN MADISON WATER DT	806,235	1,016,836	630,068	137,363	(25,258)	112,105	-	112,105	1,000	148,772	63,853	-	213,625	20,466	-	53,881	21,201	95,548	46,011	56,888	25,531	(10,352)	-	-
V607	PINEVILLE UTILITY COMM	2,405,241	3,033,529	1,879,683	409,796	25,825	435,621	-	435,621	2,983	443,832	190,492	37,116	674,423	61,055	-	160,742	-	221,797	203,165	193,857	86,489	(30,885)	-	-
V619	SOUTHGATE BD OF ED	434,959	548,578	339,918	74,107	348	74,455	-	74,455	539	80,262	34,448	22,318	137,567	11,041	-	29,068	4,574	44,683	37,689	41,724	19,055	(5,585)	-	-
V624	HOPKINSVL ELECTRIC SYSTEM	8,138,087	10,263,887	6,359,872	1,386,537	139,256	1,525,793	-	1,525,793	10,094	1,501,698	644,527	317,297	2,473,616	206,580	-	543,868	-	750,448	757,495	738,494	331,677	(104,497)	-	-
V630	CITY OF WHITESVILLE	397,147	500,888	310,368	67,664	(13,580)	54,084	-	54,084	493	73,284	31,454	514	105,745	10,081	-	26,541	28,717	65,339	16,281	19,638	9,586	(5,100)	-	-
V637	FARMDALE WATER DISTRICT	319,298	402,704	249,530	54,401	(10,675)	43,726	-	43,726	396	58,919	25,288	4,246	88,849	8,105	-	21,339	13,098	42,542	16,898	22,750	11,560	(4,100)	-	-
V647	CITY OF VINE GROVE	1,205,898	1,520,899	942,403	205,457	(15,705)	189,752	-	189,752	1,496	222,521	95,506	8,151	327,674	30,611	-	80,590	21,629	132,830	79,250	88,994	42,083	(15,484)	-	-
V659	KENTON CO BD OF ED	42,776,088	53,949,893	33,429,284	7,288,033	(142,456)	7,145,577	-	7,145,577	53,056	7,893,347	3,387,512	486,413	11,820,631	1,085,840	-	2,858,724	181,396	4,125,960	3,301,397	3,422,350	1,520,191	(549,268)	-	-
V663	LAUREL CO CONSERV DIST	123,329	155,545	96,381	21,012	(5,380)	15,632	-	15,632	153	22,758	9,768	4,207	36,886	3,131	-	8,242	3,654	15,027	7,558	10,972	4,912	(1,584)	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	3,578,420	4,513,160	2,796,516	609,678	(36,839)	572,839	-	572,839	4,438	660,315	283,407	-	948,160	90,836	-	239,146	42,558	372,540	243,763	259,431	118,377	(45,949)	-	-
V676	MADISON CO UTILITIES DIST	1,302,946	1,643,297	1,018,246	221,991	27,958	249,949	-	249,949	1,616	240,429	103,192	48,568	393,805	33,074	-	87,076	-	120,150	124,367	115,433	50,585	(16,731)	-	-
V707	BELL CO CONSERVATION DIST	30,145	38,019	23,558	5,136	(6,565)	(1,429)	-	(1,429)	37	5,562	2,387	-	7,966	765	-	2,015	15,597	18,377	(4,091)	(3,872)	(2,040)	(387)	-	-
V708	HEBRON FIRE PROTECTION DI	157,103	198,141	122,775	26,767	1,033	27,800	-	27,800	195	28,990	12,442	619	42,246	3,988	-	10,499	104	14,591	12,512	11,876	5,284	(2,017)	-	-
V719	SILVER GROVE BD OF ED	447,954	564,966	350,073	76,321	(55,033)	21,288	-	21,288	556	82,660	35,477	14,596	133,289	11,371	-	29,937	42,659	83,967	2,710	34,419	17,946	(5,752)	-	-
V724	PENNYRILE AREA DEVP DIST	4,399,756	5,549,403	3,438,386	749,614	(61,848)	687,766	-	687,766	5,457	811,874	348,455	23,885	1,189,671	111,685	-	294,035	77,182	482,902	287,237	323,655	152,372	(56,495)	-	-
V730	GREEN RIV AREA DEL DIST	5,900,661	7,442,009	4,611,335	1,005,333	(93,950)	911,383	-	911,383	7,319	1,088,832	467,325	11,443	1,574,919	149,784	-	394,341	246,616	790,741	346,069	353,779	160,097	(75,768)	-	-
V737	KY ASSOC OF CO (KACO)	8,567,837	10,805,895	6,695,719	1,459,757	(1,359)	1,085,398	-	1,085,398	10,627	1,580,998	678,562	10,063	2,280,250	217,488	-	572,588	37,030	827,106	643,852	635,235	284,074	(110,016)	-	-
V756	JEFF CO MED CENTER LAUNDR	5,298,472	6,682,519	4,140,728	902,734	(7,122)	895,612	-	895,612	6,572	977,712	419,633	38,487	1,442,404	134,498	-	354,097	150,150	638,745	378,179	345,801	147,714	(68,035)	-	-
V759	ERLANGER/ELSMERE BD OF ED	8,447,845	10,654,558	6,601,945	1,439,843	206,532	1,645,845	-	1,645,845	10,478	1,558,856	669,059	194,372	2,432,765	214,442	-	564,569	-	779,011	786,651	681,345	294,233	(108,475)	-	-
V773	MCCRACKEN CO PUB LIBRARY	2,658,631	3,353,108	2,077,706	452,968	55,295	508,263	-	508,263	3,298	490,589	210,560	82,461	786,908	67,487	-	177,676	-	245,163	252,380	227,093	96,411	(34,138)	-	-
V808	POINT PLEASANT FIRE DIST	84,346	106,379	65,916	14,371	14,707	29,078	-	29,078	105	15,564	6,680	41,387	62,736	2,141	-	5,637	14,942	22,720	15,768	16,346	9,985	(1,083)	-	-
V819	NEWPORT BD OF ED	7,976,595	10,060,210	6,233,666	1,359,023	38,635	1,397,658	-	1,397,658	9,894	1,471,898	631,737	97,755	2,211,284	202,480	-	533,075	138,296	873,851	629,419	570,510	239,926	(102,424)	-	-
V830	REGIONAL WTR RESOURCE AGY	10,243,873	12,919,738	8,005,532	1,745,313	65,183	1,810,496	-	1,810,496	12,706	1,890,272	811,302	95,916	2,810,196	260,033	-	684,598	88,756	1,033,387	823,097	759,358	325,892	(131,537)	-	-
V856	KYIANA REG PLANNING DEV	10,884,284	13,727,434	8,506,010	1,854,424	188,404	2,042,828	-	2,042,828	13,500	2,008,445	862,022	210,981	3,094,948	276,290	-	727,396	90,212	1,093,898	962,874	830,852	347,085	(139,760)	-	-
V859	COVINGTON BD OF ED	20,037,101	25,271,115																						

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

County Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	2017	2017
		Actual	Employer Allocation
		Employer Contributions	Employer Allocation Percentage
39932	JEFFERSON CO SHERIFF	\$ 1,622,416	1.361364%
39934	KENTON CO SHERIFF	332,927	0.279358%
39936	CAMPBELL CO SHERIFF	35,857	0.030088%
39938	FAYETTE CO SHERIFF	422,874	0.354832%
39940	DAVISS CO SHERIFF	418,478	0.351143%
39944	HARDIN COUNTY SHERIFF	245,459	0.205964%
39946	WARREN COUNTY SHERIFF	473,848	0.397604%
39948	BOONE COUNTY SHERIFF	1,844,169	1.547436%
39952	MADISON COUNTY SHERIFF	194,701	0.163373%
39962	BULLITT CO SHERIFF	359,935	0.302020%
A156	CITY OF ANCHORAGE	69,131	0.058008%
AB19	BELLEVUE/DAYTON FIRE	231,637	0.194366%
AC19	CAMPBELL CO FIRE DIST 1	89,754	0.075312%
AD19	SOUTHERN CAMPBELL F DIST	86,024	0.072182%
AS02	ALLEN CO AMBULANCE SVC	150,861	0.126587%
AS20	WOODFORD CO FIRE DISTRICT	53,578	0.044957%
B008	BURLINGTON FIRE PRO DIST	302,465	0.253797%
B015	CITY OF HILLVIEW	130,253	0.109295%
B045	CITY OF BELLEFONTE	30,124	0.025277%
B256	BUECHEL FIRE PROTECT DIST	152,122	0.127645%
B259	CITY OF LUDLOW	156,921	0.131672%
B456	ANCHORAGE FIRE PROTECTION	218,936	0.183709%
B656	LOUISVILLE AIRPORT AUTHOR	493,654	0.414223%
B956	LAKE DREAMLAND FIRE DIST	38,349	0.032179%
C156	FAIRDALE FIRE DISTRICT	217,229	0.182276%
C256	LOUISVILLE/JEFF CO METRO	33,086,133	27.762476%
C356	INDIAN HILLS POLICE DEPT	61,930	0.051965%
D024	CITY OF PEMBROKE	8,135	0.006826%
D071	CITY OF LEWISBURG	9,880	0.008290%
D098	CITY OF COAL RUN VILLAGE	28,106	0.023584%
D106	SIMPSONVILLE RURAL FIRE	56,549	0.047450%
G015	ZONETON FIRE PROT DIST	147,856	0.124066%
GS06	SHELBY CO SUB FIRE DIST	15,660	0.013140%
J002	CITY OF SCOTTSVILLE	37,581	0.031534%
J003	CITY OF LAWRENCEBURG	130,459	0.109468%
J007	CITY OF MIDDLESBORO	465,338	0.390464%
J024	CITY OF HOPKINSVILLE	2,013,377	1.689418%
J037	CITY OF FRANKFORT	1,826,316	1.532456%
J040	CITY OF LANCASTER	60,212	0.050524%
J059	KENTON COUNTY AIRPORT BD	1,719,330	1.442684%
J063	CITY OF LONDON	445,025	0.373419%
J067	CITY OF WHITESBURG	68,802	0.057732%
J084	CITY OF HARRODSBURG	119,834	0.100552%

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

County Employees Retirement System (Hazardous)

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Employer Code	Employer Name	2017 Actual	2017
		Employer Contributions	Employer Allocation Percentage
J090	CITY OF BARDSTOWN	441,916	0.370810%
J100	CITY OF SOMERSET	1,082,681	0.908475%
J113	CITY OF MORGANFIELD	36,925	0.030984%
J118	CITY OF CORBIN	366,837	0.307812%
J156	CITY OF JEFFERSONTOWN	888,563	0.745590%
J210	BOYD CO AMBULANCE SERVICE	422,626	0.354624%
J256	CITY OF ST MATTHEWS	465,228	0.390371%
J259	CITY OF PARK HILLS	56,483	0.047394%
J319	CITY OF ALEXANDRIA	194,482	0.163189%
J324	CITY OF OAK GROVE	144,620	0.121350%
J356	CITY OF WEST BUECHEL	125,008	0.104894%
J359	CITY OF FORT WRIGHT	267,570	0.224517%
J410	CANNONSBURG VOL FIRE DEPT	13,696	0.011492%
J419	CITY OF COLD SPRING	134,233	0.112635%
J456	CITY OF SHIVELY	710,703	0.596349%
J510	CITY OF CATLETTSBURG	103,139	0.086543%
J619	CITY OF FORT THOMAS	791,381	0.664046%
J719	CITY OF SOUTHGATE	243	0.000204%
J756	CITY OF PROSPECT	37,393	0.031376%
J819	CITY OF BELLEVUE	135,668	0.113839%
J859	CITY OF VILLA HILLS	52,638	0.044168%
J919	CITY OF DAYTON	97,088	0.081467%
J956	OKOLONA FIRE DISTRICT	432,252	0.362702%
J959	CITY OF INDEPENDENCE	391,418	0.328437%
K001	CITY OF COLUMBIA	128,602	0.107910%
K010	CITY OF ASHLAND	1,337,614	1.122387%
K011	CITY OF DANVILLE	558,453	0.468596%
K016	CITY OF MORGANTOWN	46,943	0.039390%
K018	CITY OF MURRAY	715,260	0.600172%
K019	CITY OF NEWPORT	1,154,842	0.969025%
K026	CITY OF MANCHESTER	96,955	0.081355%
K029	CITY OF BURKESVILLE	49,872	0.041847%
K034	LEX/FAYETTE URBAN CO GOVT	2,908,942	2.440884%
K041	CITY OF WILLIAMSTOWN	73,167	0.061394%
K043	CITY OF LEITCHFIELD	157,432	0.132101%
K049	CITY OF CYNTHIANA	326,739	0.274166%
K065	CITY OF BEATTYVILLE	44,638	0.037456%
K071	CITY OF RUSSELLVILLE	304,654	0.255634%
K078	CITY OF LEBANON	106,139	0.089061%
K079	CITY OF BENTON	82,855	0.069524%
K091	CITY OF CARLISLE	56,715	0.047590%
K099	CITY OF STANTON	54,217	0.045494%
K103	CITY OF MOREHEAD	199,841	0.167686%

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

County Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	2017 Actual	2017
		Employer Contributions	Employer Allocation Percentage
K105	CITY OF GEORGETOWN	1,240,007	1.040486%
K106	CITY OF SHELBYVILLE	607,939	0.510120%
K108	CITY OF TAYLORSVILLE	26,452	0.022196%
K111	CITY OF CADIZ	92,151	0.077324%
K114	CITY OF BOWLING GREEN	3,047,716	2.557329%
K115	CITY OF SPRINGFIELD	55,981	0.046973%
K120	CITY OF VERSAILLES	497,842	0.417737%
K256	JEFFERSONTOWN FIRE DIST	557,748	0.468005%
K315	MT WASHINGTON FIRE P DIST	184,375	0.154708%
K356	ST MATTHEWS FIRE DIST.	476,937	0.400196%
K414	CITY OF SMITHS GROVE	10,302	0.008645%
K419	ALEXANDRIA FIRE DISTRICT	224,142	0.188077%
K456	CAMP TAYLOR FIRE PRO DIST	81,038	0.067999%
K559	CITY OF TAYLOR MILL	255,165	0.214109%
K656	MCPAHAN FIRE PRO DIST 14	109,396	0.091794%
K659	CITY OF EDGEWOOD	354,210	0.297216%
K719	CENTRAL CAMPBELL CO FIRE	269,310	0.225977%
K759	LAKESIDE/CRESTVIEWHLS POL	159,572	0.133897%
K856	HIGHVIEW FIRE DISTRICT	145,994	0.122503%
K859	CITY OF FORT MITCHELL	394,034	0.330633%
L001	ADAIR CO AMBULANCE SER	106,098	0.089026%
L005	CITY OF GLASGOW	652,558	0.547559%
L009	CITY OF PARIS	299,077	0.250955%
L015	CITY OF MT WASHINGTON	226,661	0.190191%
L025	CITY OF WINCHESTER	1,065,385	0.893961%
L031	EDMONSON CO AMBULANCE DIS	59,095	0.049586%
L035	CITY OF FLEMINGSBURG	51,054	0.042839%
L039	CITY OF WARSAW	21,801	0.018293%
L044	GREEN CO AMBULANCE SVC	63,423	0.053218%
L050	CITY OF MUNFORDVILLE	22,694	0.019042%
L052	CITY OF EMINENCE	62,833	0.052723%
L057	CITY OF NICHOLASVILLE	1,206,816	1.012635%
L061	CITY OF BARBOURVILLE	74,933	0.062876%
L072	CITY OF EDDYVILLE	51,463	0.043182%
L073	CITY OF PADUCAH	1,954,791	1.640259%
L077	CITY OF SALYERSVILLE	33,491	0.028102%
L086	CITY OF TOMPKINSVILLE	83,645	0.070187%
L090	CITY OF NEW HAVEN	9,777	0.008204%
L107	CITY OF FRANKLIN	230,525	0.193432%
L108	SPENCER CO FIRE DIST	22,714	0.019059%
L110	CITY OF ELKTON	22,269	0.018685%
L159	ELSMERE FIRE PROTECTION	144,171	0.120973%
L356	EASTWOOD FIRE PROT DIST	185,824	0.155924%

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

County Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	2017 Actual	2017
		Employer Contributions	Employer Allocation Percentage
L456	HARRODS CREEK FIRE DIST	415,019	0.348241%
L556	LYNDON FIRE PROTECT DIST	331,759	0.278378%
L656	FERN CREEK FIRE PROT DIST	204,758	0.171812%
L756	PLEASURE RIDGE PARK FIRE	509,579	0.427586%
L956	WORTHINGTON FIRE DEPT	466,998	0.391857%
M014	CITY OF HARDINSBURG	32,866	0.027578%
M015	BULLITT CO FISCAL COURT	149,395	0.125357%
M042	CITY OF MAYFIELD	581,105	0.487604%
M054	CITY OF DAWSON SPRINGS	46,325	0.038871%
M059	KENTON COUNTY FISCAL CT	647,564	0.543369%
M069	CITY OF STANFORD	73,369	0.061564%
M076	CITY OF RICHMOND	1,231,230	1.033121%
M081	CITY OF MAYSVILLE	272,697	0.228819%
M085	CITY OF EDMONTON	55,910	0.046914%
M109	CITY OF CAMPBELLSVILLE	291,284	0.244415%
M110	CITY OF GUTHRIE	20,612	0.017295%
M118	WHITLEY CO FISCAL COURT	24,541	0.020592%
M315	CITY OF PIONEER VILLAGE	41,479	0.034805%
M356	MIDDLETOWN FIRE PROT DIST	626,221	0.525460%
N008	CITY OF FLORENCE	1,754,694	1.472359%
N011	CITY OF PERRYVILLE	6,673	0.005599%
N012	CITY OF BROOKSVILLE	16,374	0.013740%
N050	CITY OF HORSE CAVE	15,412	0.012932%
N051	CITY OF HENDERSON	1,326,325	1.112915%
N054	CITY OF MADISONVILLE	1,268,649	1.064520%
N076	MADISON CO EMS	528,066	0.443098%
N087	CITY OF MT STERLING	223,658	0.187670%
N088	MORGAN CO AMBULANCE SERV	39,574	0.033206%
N093	CITY OF LAGRANGE	161,920	0.135867%
N094	CITY OF OWENTON	29,012	0.024344%
N099	CITY OF CLAY CITY	14,336	0.012029%
N100	CITY OF BURNSIDE	33,380	0.028009%
N104	CITY OF JAMESTOWN	34,391	0.028858%
P007	CITY OF PINEVILLE	72,273	0.060644%
P015	CITY OF LEBANON JUNCTION	28,513	0.023926%
P033	ESTILL COUNTY EMS	142,307	0.119409%
P041	CITY OF DRY RIDGE	128,098	0.107487%
P043	CITY OF CLARKSON	7,763	0.006514%
P079	CITY OF CALVERT CITY	73,434	0.061619%
P093	SOUTH OLDHAM FIRE DEPT	148,560	0.124656%
P116	CITY OF MONTICELLO	116,732	0.097949%
P117	CITY OF CLAY	11,744	0.009854%
R015	CITY OF SHEPHERDSVILLE	601,555	0.504763%

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

County Employees Retirement System (Hazardous)

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Employer Code	Employer Name	2017 Actual	2017
		Employer Contributions	Employer Allocation Percentage
R017	CITY OF PRINCETON	138,609	0.116306%
R045	CITY OF RUSSELL	202,779	0.170151%
R057	CITY OF WILMORE	83,050	0.069687%
R104	CITY OF RUSSELL SPRINGS	92,931	0.077978%
R105	CITY OF STAMPING GROUND	1,218	0.001022%
TS59	INDEPENDENCE FIRE DIST	546,334	0.458427%
V001	ADAIR COUNTY FISCAL COURT	102,765	0.086230%
V002	ALLEN COUNTY FISCAL COURT	71,464	0.059965%
V003	ANDERSON CO FISCAL COURT	114,778	0.096310%
V005	BARREN CO FISCAL CT	348,604	0.292512%
V007	BELL CO FISCAL CT	53,736	0.045090%
V008	BOONE CO FISCAL CT	484,628	0.406650%
V009	BOURBON CO FISCAL COURT	78,032	0.065476%
V011	BOYLE COUNTY FISCAL COURT	371,146	0.311428%
V012	BRACKEN CO FISCAL COURT	32,623	0.027374%
V013	BREATHITT CO FISCAL COURT	22,764	0.019101%
V014	BRECKINRIDGE CO FISCAL CT	19,821	0.016632%
V017	CALDWELL CO FISCAL COURT	92,992	0.078030%
V019	CAMPBELL CO FISCAL CT	439,181	0.368516%
V023	CASEY CO FISCAL COURT	56,161	0.047125%
V025	CLARK COUNTY FISCAL COURT	373,396	0.313315%
V030	DAVIESS CO FISCAL COURT	764,160	0.641204%
V032	ELLIOTT CO FISCAL CT	17,736	0.014882%
V035	FLEMING CO FISCAL COURT	59,010	0.049515%
V037	FRANKLIN CO FISCAL COURT	903,488	0.758114%
V041	GRANT COUNTY FISCAL COURT	157,515	0.132171%
V043	GRAYSON CO FISCAL COURT	542,487	0.455199%
V047	HARDIN CO FISCAL COURT	868,757	0.728971%
V049	HARRISON CO FISCAL COURT	115,322	0.096766%
V052	HENRY CO FISCAL COURT	66,472	0.055776%
V054	HOPKINS CO FISCAL COURT	358,860	0.301118%
V057	JESSAMINE CO FISCAL COURT	606,851	0.509207%
V060	KNOTT CO FISCAL CT	68,870	0.057789%
V062	LARUE CO FISCAL COURT	52,484	0.044039%
V063	LAUREL COUNTY FISCAL COUR	104,586	0.087758%
V067	LETCHER CO FISCAL COURT	118,407	0.099355%
V070	LIVINGSTON CO FISCAL CT	62,091	0.052100%
V072	LYON COUNTY FISCAL COURT	52,343	0.043921%
V073	MCCRACKEN CO FISCAL COURT	912,581	0.765743%
V076	MADISON CO FISCAL COURT	176,383	0.148002%
V078	MARION CO FISCAL COURT	81,710	0.068563%
V079	MARSHALL CO FISCAL COURT	427,660	0.358848%
V081	MASON CO FIS CT	110,732	0.092915%

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

County Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
V083	MENIFEE CO FISCAL COURT	44,450	0.037298%
V087	MONTGOMERY CO FISCAL CT	150,369	0.126174%
V088	MORGAN CO FISCAL CT	34,887	0.029274%
V090	NELSON CO FISCAL CT	278,419	0.233621%
V093	OLDHAM CO FISCAL COURT	778,092	0.652894%
V094	OWEN COUNTY FISCAL COURT	34,139	0.028646%
V096	PENDLETON CO FISCAL COURT	76,267	0.063996%
V100	PULASKI CO FISCAL CT	525,701	0.441114%
V103	ROWAN CO FISCAL COURT	195,609	0.164135%
V105	SCOTT CO FISCAL CT	1,332,314	1.117940%
V106	SHELBY CO FISCAL COURT	803,811	0.674476%
V107	SIMPSON CO FISCAL COURT	122,724	0.102977%
V108	SPENCER CO TREASURER	197,743	0.165926%
V109	TAYLOR COUNTY FISCAL COUR	85,632	0.071853%
V112	TRIMBLE CO FISCAL COURT	18,405	0.015444%
V113	UNION COUNTY FISCAL COURT	49,103	0.041202%
V115	WASHINGTON CO FIS COURT	91,099	0.076441%
V119	CITY OF HIGHLAND HEIGHTS	144,012	0.120840%
V120	WOODFORD CO FISCAL COURT	209,101	0.175456%
V159	CITY OF ERLANGER	902,150	0.756991%
V171	CITY OF ADAIRVILLE	9,260	0.007770%
V196	CITY OF BUTLER	10,128	0.008498%
V197	CITY OF HAZARD	11,941	0.010020%
V205	BARREN/METCALFE CO AMB SR	253,897	0.213044%
V298	CITY OF PIKEVILLE	340,461	0.285680%
V330	CITY OF OWENSBORO	2,171,775	1.822329%
V347	CITY OF RADCLIFF	680,774	0.571235%
V359	CITY OF ELSMERE	154,272	0.129449%
V408	UNION EMERGENCY SERVICES	354,375	0.297355%
V447	CITY OF ELIZABETHTOWN	1,146,317	0.961871%
V608	WALTON FIRE DIST/EMS	288,637	0.242194%
V647	CITY OF VINE GROVE	35,232	0.029563%
V708	HEBRON FIRE PROTECTION DI	573,200	0.480970%
V808	POINT PLEASANT FIRE DIST	162,203	0.136104%
V919	CITY OF WILDER	304,484	0.255492%
V959	CITY OF COVINGTON	3,532,789	2.964352%
B048	CITY OF HARLAN	-	0.000000%
K319	CITY OF SILVER GROVE	-	0.000000%
M096	CITY OF FALMOUTH	-	0.000000%
J154	CITY OF EARLINGTON	-	0.000000%
K956	CITY OF MEADOW VALE	-	0.000000%
N009	CITY OF MILLERSBURG	-	0.000000%
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%

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

County Employees Retirement System (Hazardous)

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

Employer		2017 Actual	2017
<u>Code</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>
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%
		\$ <u>119,175,748</u>	<u>100.000000%</u>

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

County Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
39932	JEFFERSON CO SHERIFF	\$ 30,457,504	\$ 38,294,794	\$ 23,985,048	\$ 4,864,952	\$ (1,841,672)	\$ 3,023,280	\$ -	\$ 3,023,280	\$ 1,117,146	\$ 6,075,577	\$ 1,997,764	\$ -	\$ 9,190,487	\$ -	\$ -	\$ -	\$ 1,731,609	\$ 3,253,456	\$ 4,985,065	\$ 1,252,306	\$ 2,309,579	\$ 975,872	\$ (332,334)	-	-
39934	KENTON CO SHERIFF	6,250,017	7,858,263	4,921,840	998,310	6,057	1,004,367	-	1,004,367	229,243	1,246,736	409,950	113,105	1,999,034	-	-	-	355,334	171,305	526,639	640,955	671,444	228,193	171,305	(68,196)	-
39936	CAMPBELL CO SHERIFF	673,152	846,367	530,102	107,522	(172,594)	(65,072)	-	(65,072)	24,690	134,279	44,153	-	203,122	-	-	-	38,271	237,554	275,825	(104,213)	12,348	26,507	(7,345)	-	-
39938	FAYETTE CO SHERIFF	7,938,580	9,981,326	6,251,570	1,268,023	72,778	1,340,801	-	1,340,801	291,178	1,583,566	520,706	174,959	2,570,409	-	-	-	451,334	879,206	528,990	879,206	932,362	316,470	(86,621)	-	-
39940	DAVIES CO SHERIFF	7,856,047	9,877,556	6,186,576	1,254,840	57,339	1,312,179	-	1,312,179	288,151	1,567,102	515,293	474,647	2,845,193	-	-	-	446,642	776,551	1,223,193	855,383	651,093	201,245	(85,720)	-	-
39944	HARDIN COUNTY SHERIFF	4,607,988	5,793,711	3,628,755	736,030	(168,649)	567,381	-	567,381	199,016	919,189	302,246	-	1,390,451	-	-	-	261,979	299,446	539,410	277,431	209,446	169,064	(50,280)	-	-
39946	WARREN COUNTY SHERIFF	8,895,509	11,184,491	7,005,144	1,420,872	117,448	1,538,320	-	1,538,320	326,277	1,774,451	583,473	240,902	2,925,103	-	-	-	505,739	-	505,739	1,021,084	1,094,032	401,309	(97,062)	-	-
39948	BOONE COUNTY SHERIFF	34,620,453	43,528,948	27,263,338	5,529,896	(278,332)	5,251,564	-	5,251,564	1,269,838	6,905,991	2,270,819	32,688	10,479,336	-	-	-	1,968,286	430,329	2,398,615	3,238,533	3,769,146	1,450,800	(377,757)	-	-
39952	MADISON COUNTY SHERIFF	3,655,109	4,595,637	2,879,370	583,827	99,842	683,669	-	683,669	134,065	729,111	239,745	151,826	1,254,747	-	-	-	207,805	-	207,805	471,141	454,229	161,456	(39,882)	-	-
39962	BULLITT CO SHERIFF	6,757,029	8,495,739	5,321,108	1,079,294	(107,376)	971,918	-	971,918	247,840	1,347,873	443,206	-	2,038,919	-	-	-	384,159	222,379	606,538	579,026	665,240	261,843	(73,729)	-	-
A156	CITY OF ANCHORAGE	1,297,801	1,631,749	1,022,008	207,297	(167,940)	39,357	-	39,357	47,602	258,882	85,125	-	391,609	-	-	-	73,784	274,268	348,052	(36,105)	54,915	38,908	(14,161)	-	-
AB19	BELLEVUE/DAYTON FIRE	4,348,509	5,467,462	3,424,417	694,584	(4,471)	701,055	-	701,055	159,498	867,428	285,227	72,364	1,384,512	-	-	-	247,227	59,661	306,888	448,207	59,661	306,888	173,762	(47,448)	-
AD19	CAMPBELL CO FIRE DIST 1	1,684,939	2,118,506	1,326,877	269,134	(42,425)	311,559	-	311,559	61,802	326,107	74,593	-	852,020	-	-	-	95,794	40,599	136,393	213,587	188,844	62,581	(18,385)	-	-
AD19	SOUTHERN CAMPBELL F DIST	1,614,914	2,030,460	1,271,731	257,949	(51,424)	309,373	-	309,373	59,233	322,138	105,925	111,446	998,742	-	-	-	91,813	29,212	121,025	215,472	201,489	78,407	(17,621)	-	-
AS02	ALLEN CO AMBULANCE SVC	2,832,104	3,540,857	2,230,260	452,370	(30,421)	421,729	-	421,729	103,878	564,940	8,623	-	863,204	-	-	-	161,014	243,573	257,064	284,600	108,779	(90,902)	-	-	-
AS20	WOODFORD CO FIRE DISTRICT	1,005,813	1,264,628	792,070	160,658	(36,960)	197,618	-	197,618	36,892	200,637	65,973	49,214	352,716	-	-	-	57,184	6,989	64,173	139,134	119,745	40,639	(10,975)	-	-
AS08	BURLINGTON FIRE PRO DIST	5,678,146	7,139,240	4,471,496	906,965	(18,152)	925,117	-	925,117	208,268	1,132,661	372,440	71,808	1,785,177	-	-	-	322,821	994,958	613,835	412,925	613,835	225,397	(61,956)	-	-
B015	CITY OF HILLVIEW	2,443,234	3,074,438	1,925,602	390,575	(9,026)	399,601	-	399,601	89,688	487,768	160,387	43,265	781,108	-	-	-	139,020	11,307	150,327	257,421	290,831	109,211	(26,681)	-	-
B045	CITY OF BELLEFONTE	565,517	711,035	445,340	90,330	(20,743)	112,808	-	112,808	37,093	149,901	33,239	-	183,141	-	-	-	32,151	65,557	102,008	62,003	17,312	(6,171)	-	-	-
B256	BUECHEL FIRE PROTECT DIST	2,855,774	3,590,619	2,248,900	456,150	(30,230)	425,920	-	425,920	104,746	569,662	187,316	10,235	871,959	-	-	-	162,360	74,345	236,705	259,869	298,932	107,614	(31,160)	-	-
B259	CITY OF LUDLOW	2,945,869	3,703,897	2,319,849	470,541	(143,311)	615,852	-	615,852	108,051	587,634	193,225	320,089	1,275,939	-	-	-	167,482	444,563	420,146	167,482	165,797	(32,144)	-	-	-
B456	ANCHORAGE FIRE PROTECTION	4,110,882	5,167,683	3,236,658	656,500	(1,788)	658,288	-	658,288	150,753	819,868	269,588	44,470	1,284,679	-	-	-	233,672	32,932	266,604	419,304	474,407	169,210	(44,847)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	9,267,322	11,651,979	7,297,944	1,480,262	(46,388)	1,526,650	-	1,526,650	339,915	1,848,619	607,861	161,305	2,957,700	-	-	-	526,878	957,794	1,084,591	1,084,591	415,205	(101,119)	-	-	-
B956	LAKE DREAMLAND FIRE DIST	719,934	905,186	566,942	114,994	(8,655)	123,649	-	123,649	26,406	143,610	47,222	75,640	292,878	-	-	-	40,931	60,388	101,319	81,788	95,754	21,874	(7,855)	-	-
C156	FAIRDALE FIRE DISTRICT	4,078,022	5,127,374	3,211,411	651,279	(107,367)	758,746	-	758,746	149,577	813,472	267,485	364,879	1,595,413	-	-	-	231,849	597,712	828,818	521,626	597,712	236,754	(44,497)	-	-
C256	LOUISVILLE/JEFF CO METRO	621,123,915	780,950,792	489,130,261	99,211,600	(829,071)	100,040,671	-	100,040,671	22,782,107	123,900,054	40,740,665	1,933,345	189,356,171	-	-	-	35,312,923	557,951	35,870,874	63,924,975	70,212,593	26,125,057	(6,777,328)	-	-
C356	INDIAN HILLS POLICE DEPT	1,162,602	1,461,761	915,540	185,701	(28,488)	157,213	-	157,213	42,643	231,913	6,806	6,806	357,619	-	-	-	66,098	82,531	148,629	89,613	99,255	32,807	(12,666)	-	-
D024	CITY OF PEMBROKE	152,717	192,013	120,263	24,393	(1,847)	26,240	-	26,240	5,601	30,463	10,017	3,255	49,336	-	-	-	8,682	-	8,682	17,360	18,284	6,676	(1,666)	-	-
D071	CITY OF LEWISBURG	185,470	233,195	146,056	29,625	(3,877)	25,838	-	25,838	6,803	36,997	12,165	-	55,965	-	-	-	10,545	5,929	16,474	15,054	7,544	(2,024)	-	-	-
D098	CITY OF COAL RUN VILLAGE	527,640	663,411	415,512	84,279	(3,739)	88,018	-	88,018	19,353	105,252	34,609	9,518	168,732	-	-	-	29,998	2,375	32,373	57,338	61,486	23,291	(5,757)	-	-
D106	SIMPSONVILLE RURAL FIRE	1,061,589	1,334,755	835,993	169,567	(63,236)	232,803	-	232,803	38,938	211,763	69,632	94,884	415,217	-	-	-	171,076	60,355	174,200	136,968	40,981	(11,583)	-	-	-
G015	ZONETON FIRE PROT DIST	2,775,702	3,489,942	2,185,844	443,361	(40,817)	484,178	-	484,178	101,810	553,689	182,063	162,165	999,727	-	-	-	157,808	40,125	197,933	322,782	374,281	135,017	(30,287)	-	-
CS06	SHELBY CO SUB FIRE DIST	293,978	369,625	231,506	46,957	(176)	46,781	-	46,781	10,783	58,642	19,283	2,800	78,168	-	-	-	29,687	2,974	32,661	16,714	11,917	(3,208)	-	-	-
J002	CITY OF SCOTTSDALE	705,503	887,043	555,578	112,689	(96,123)	16,566	-	16,566	25,877	140,732	46,275	-	212,884	-	-	-	40,110	184,536	224,646	(24,456)	10,734	9,658	(7,698)	-	-
J003	CITY OF LAWRENCEBURG	2,449,104	3,079,305	1,928,650	391,193	(99,776)	490,969	-	490,969	89,830	488,540	160,641	7,196	746,207	-	-	-	139,240	198,012	261,414	399,240	99,195	(26,723)	-	-	
J007	CITY OF MIDDLESBORO	8,733,767	10,983,645	6,879,349	1,395,357	(54,877)	1,340,480	-	1,340,480	320,418	1,742,586	572,995	-	2,635,990	-	-	-	496,657	94,206	590,863	832,532	952,228	355,696	(95,319)	-	-
J024	CITY OF HOPKINSVILLE	37,796,986	47,522,862	29,764,833	6,037,281	(155,153)	6,192,434	-	6,192,434	1,386,350	7,539,637															

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

County Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Existing Plan Years Ending June 30,						
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
K414	CITY OF SMITHS GROVE	193,413	243,181	152,311	30,894	8,206	39,100	-	39,100	7,094	38,581	12,686	13,139	71,500	-	-	10,996	4,206	15,202	27,854	22,373	8,181	(2,110)	-	-	
K419	ALEXANDRIA FIRE DISTRICT	4,207,806	5,290,554	3,313,615	672,109	112,105	784,214	-	784,214	1,436,262	839,361	275,988	1,665,666	1,436,262	-	-	239,228	771	239,999	539,548	527,200	175,429	(45,913)	-	-	
K456	CAMP TAYLOR FIRE PRO DIST	1,521,327	1,912,793	1,198,033	243,000	6,441	249,441	-	249,441	55,801	303,470	20,736	20,736	479,794	-	-	86,492	23,723	110,215	160,983	166,229	58,965	(16,600)	-	-	
K559	CITY OF TAYLOR MILL	4,790,215	6,022,827	3,772,257	765,137	(138,420)	626,717	-	626,717	175,700	955,539	314,199	28,404	1,473,842	-	-	272,339	326,488	598,827	348,186	431,390	147,704	(52,268)	-	-	
K656	MCMAHAN FIRE PRO DIST 14	2,053,687	2,582,140	1,617,263	328,034	48,963	376,997	-	376,997	75,327	409,664	134,705	116,900	736,596	-	-	116,759	49,470	166,229	257,584	258,912	76,280	(22,409)	-	-	
K659	CITY OF EDGEWOOD	6,649,550	8,360,604	5,236,469	1,062,127	82,251	1,144,378	-	1,144,378	243,898	1,326,434	436,156	196,731	2,203,219	-	-	378,049	86,665	464,714	1,122,624	1,140,910	426,773	(80,714)	-	-	
K719	CENTRAL CAMPBELL CO FIRE	5,055,735	6,356,671	3,981,352	807,548	21,924	829,472	-	829,472	185,439	1,008,504	331,615	159,226	1,684,784	-	-	287,435	88,663	376,098	535,503	589,248	239,101	(55,165)	-	-	
K759	LAKESIDE/CRESTVIEWHLS POL	2,995,649	3,766,486	2,359,050	478,492	35,521	514,013	-	514,013	109,877	597,564	196,490	87,725	991,656	-	-	170,312	1,920	172,232	339,829	372,936	139,344	(32,687)	-	-	
K856	HIGHVIEW FIRE DISTRICT	2,740,733	3,445,976	2,156,306	437,775	(14,225)	423,550	-	423,550	100,527	546,714	179,770	28,708	855,147	-	-	155,820	81,807	237,627	264,188	285,016	98,794	(29,505)	-	-	
K859	CITY OF FORT MITCHELL	7,397,181	9,300,615	5,825,223	1,181,546	371,193	1,552,739	-	1,552,739	271,320	1,475,569	485,195	798,063	3,030,147	-	-	420,554	420,554	841,108	1,140,910	1,140,910	426,773	(80,714)	-	-	
L001	ADAIR CO AMBULANCE SER	1,991,760	2,504,277	1,568,495	318,142	(45,739)	272,403	-	272,403	397,311	130,443	73,055	10,066	611,075	-	-	113,238	209,153	291,153	156,651	196,459	70,547	(21,733)	-	-	
L009	CITY OF GALLOWAY	12,250,420	15,402,684	9,643,711	1,986,749	(14,874)	1,942,875	-	1,942,875	449,331	2,443,697	803,528	157,064	3,853,602	-	-	686,476	793,915	1,480,391	1,230,366	1,424,271	538,720	(133,669)	-	-	
L009	CITY OF PARIS	5,614,562	7,059,295	4,421,424	896,809	(20,311)	603,498	-	603,498	205,936	1,119,977	368,270	119,757	1,694,183	-	-	319,326	277,036	596,362	449,814	449,814	168,780	(61,263)	-	-	
L015	CITY OF MT WASHINGTON	4,255,102	5,320,020	3,350,860	679,664	(24,511)	694,175	-	694,175	156,072	848,796	279,100	397,803	1,681,771	-	-	241,916	456,759	698,675	608,224	608,224	221,301	(46,429)	-	-	
L025	CITY OF WINCHESTER	20,000,398	25,146,876	15,750,158	3,194,647	(22,694)	3,171,953	-	3,171,953	733,591	3,989,623	1,311,863	400,929	6,436,006	-	-	1,137,088	2,372,035	3,509,123	2,009,015	2,372,035	897,976	(218,232)	-	-	
L031	EDMONSON CO AMBULANCE DIS	1,109,377	1,394,841	873,626	177,200	(23,551)	153,649	-	153,649	40,691	221,295	72,766	39,006	373,758	-	-	63,072	131,804	194,876	89,143	77,787	24,058	(12,105)	-	-	
L035	CITY OF FLEMINGSBURG	958,428	1,205,049	754,754	153,089	(25,441)	127,648	-	127,648	124,665	35,154	191,184	62,865	296,422	-	-	54,490	61,269	115,759	68,926	90,375	31,811	(10,458)	-	-	
L039	CITY OF WARSAW	409,265	514,577	322,933	65,372	(21,458)	43,914	-	43,914	15,011	81,639	26,844	7,740	132,234	-	-	23,268	66,336	89,604	20,117	19,969	7,011	(4,466)	-	-	
L044	GREEN CO AMBULANCE SVC	1,190,635	1,497,008	937,616	190,179	(46,943)	143,236	-	143,236	43,671	237,505	78,096	12,424	371,696	-	-	67,691	74,006	117,800	52,045	52,045	12,991	(12,991)	-	-	
L050	CITY OF MURFORDVILLE	426,023	535,646	335,489	68,048	(27,199)	95,247	-	95,247	15,626	84,982	24,642	42,311	170,863	-	-	24,221	30,456	57,990	30,476	57,990	16,590	(4,649)	-	-	
L052	CITY OF EMINENCE	1,179,560	1,483,083	928,895	188,410	6,920	189,102	-	189,102	43,265	235,295	77,370	50,380	406,310	-	-	67,062	25,835	92,897	120,516	146,963	58,805	(12,871)	-	-	
L057	CITY OF NICHOLASVILLE	22,655,465	28,485,143	17,841,003	3,618,238	(262,327)	3,880,565	-	3,880,565	830,976	4,519,249	1,486,014	551,831	7,388,070	-	-	1,288,037	2,563,747	2,766,347	1,017,141	1,017,141	(247,203)	-	-		
L061	CITY OF BARBOURVILLE	1,406,711	1,768,685	1,107,774	224,693	(51,738)	172,955	-	172,955	51,597	280,407	92,269	424,473	278,079	-	-	79,976	238,206	318,182	(8,839)	82,824	47,655	(15,349)	-	-	
L072	CITY OF EDDYVILLE	966,102	1,214,698	760,798	154,515	(48,068)	106,447	-	106,447	30,283	35,435	192,715	63,368	262,112	-	-	54,926	246,208	301,134	207,388	207,388	55,651	(10,542)	-	-	
L073	CITY OF PADUCAH	36,697,162	46,140,033	28,898,731	5,861,607	(32,122)	5,893,729	-	5,893,729	1,346,009	7,320,247	2,407,035	335,522	11,408,813	-	-	2,086,354	3,759,946	4,242,089	1,584,964	1,584,964	(400,417)	-	-		
L077	CITY OF SALYERSVILLE	628,720	790,502	495,112	100,425	(22,525)	100,200	-	100,200	23,061	125,415	41,239	12,982	202,697	-	-	35,745	10,003	45,748	63,643	74,399	25,766	(6,860)	-	-	
L086	CITY OF TOMPKINSVILLE	1,570,279	1,974,341	1,236,582	250,819	(71,932)	322,751	-	322,751	57,596	313,235	102,997	163,747	637,575	-	-	89,275	231,446	320,721	240,979	240,979	93,009	(17,134)	-	-	
L090	CITY OF NEW HAVEN	183,546	230,776	145,541	29,318	(10,525)	18,793	-	18,793	6,732	36,613	12,039	2,535	57,919	-	-	10,435	4,639	15,074	18,750	19,322	6,776	(2,003)	-	-	
L107	CITY OF FRANKLIN	4,327,613	5,441,189	3,407,961	691,246	(28,744)	719,990	-	719,990	158,732	863,266	283,856	72,668	1,378,516	-	-	246,039	267,146	466,358	500,749	500,749	189,484	(47,220)	-	-	
L108	SPENCER CO FIRE DIST	426,403	536,124	335,789	68,109	(18,227)	49,882	-	49,882	15,640	85,058	27,969	-	128,667	-	-	24,242	33,993	57,635	25,088	32,994	17,600	(4,653)	-	-	
L110	CITY OF ELKTON	418,035	525,604	329,200	66,772	(4,205)	62,567	-	62,567	15,333	83,389	27,340	31,684	157,826	-	-	23,767	17,369	95,136	38,260	23,525	5,465	(4,561)	-	-	
L159	ELSMERE FIRE PROTECTION	2,706,503	3,402,937	2,131,350	432,307	2,104	434,411	-	434,411	99,271	539,886	177,525	27,943	844,625	-	-	153,874	40,055	193,929	277,040	291,292	111,896	(29,532)	-	-	
L356	EASTWOOD FIRE PROT DIST	3,488,454	4,386,099	2,747,131	557,208	(50,919)	506,289	-	506,289	695,867	228,814	419	419	1,053,052	-	-	198,330	303,278	342,726	198,330	342,726	127,816	(38,064)	-	-	
L456	HARRDOS CREEK FIRE DIST	7,791,121	9,795,923	6,135,447	1,244,649	(97,106)	1,147,543	-	1,147,543	285,769	1,554,151	511,034	-	2,350,954	-	-	442,951	162,475	605,426	694,343	818,448	317,750	(85,012)	-	-	
L556	LYNDON FIRE PROTECT DIST	6,228,091	7,830,696	4,904,573	994,808	(19,187)	1,013,995	-	1,013,995	228,439	1,242,362	408,512	195,779	2,075,092	-	-	354,087	435,625	789,712	651,858	758,439	297,128	(67,957)	-	-	
L656	FERN CREEK FIRE PROT DIST	3,843,913	4,833,024	3,027,552	613,985	(26,946)	640,931	-	640,931	140,990	766,773	252,129	51,482	1,211,374	-	-	218,539	119,424	337,963	417,321	451,344	166,010	(41,942)	-	-	
L756	PLEASURE RIDGE PARK FIRE	9,566,290	12,027,876	7,533,379	1,528,015	(117,574)	1,645,589	-	1,645,589	350,880	1,908,257	627,471	239,256	3,125,864	-	-	543,875	1,140,505	1,684,380	1,140,505	1,140,505	385,688	(104,382)	-	-	
L956	WORTHINGTON FIRE DEPT	8,766,933	11,022,829	6,903,891	1,400,335	(199,458)	1,599,793	-	1,599,793	321,561	1,748,803	575,039	345,736	2,991,139	-	-	498,429	1,090,033	1,121,938	1,090,033	1,121,938	376,399	(95,659)	-	-	
M014	CITY OF HARDINSBURG	616,997	775,762	485,880	98,552	(23,120)	121,672	-	121,672	42,631	123,077	40,470	38,740	224,918	-	-	35,078	13,572	48,650	85,797	70,919	26,284	(6,732)	-	-	
M015	BULLITT CO FISCAL COURT	2,804,585	3,526,258	2,208,589	447,974	(101,411)	346,563	-	346,563	102,869	559,451	183,958	-	846,279	-	-	159,450	166,180	325,630	183,488	258,399	109,363	(30,602)	-	-	
M042	CITY OF MAYFIELD	10,909,060	13,716,166	8,590,800	1,742,495	(16,116)	1,726,379	-	1,726,379	400,132	2,176,109	715,545	24,703	3,316,489	-	-	620,216	1,195,433	1,815,646	1,195,433	1,195,433	438,368	(99,432)	-	-	
M054	CITY OF DAWSON SPRINGS	869,653	1,093,431																							

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

County Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
																				2018	2019	2020	2021	2022	Thereafter
V025	CLARK COUNTY FISCAL COURT	7,009,729	8,813,465	5,520,107	1,119,658	90,781	1,210,439	-	1,210,439	257,109	1,398,281	459,781	197,845	2,313,016	-	-	398,526	122,523	521,049	802,853	796,424	269,175	(76,486)	-	-
V030	DAVIES CO FISCAL COURT	14,345,519	18,036,892	11,296,985	2,291,398	(105,028)	2,186,370	-	2,186,370	526,177	2,861,604	940,949	127,182	4,455,912	-	-	815,590	343,327	1,158,917	1,352,239	1,552,330	548,956	(156,530)	-	-
V032	ELLIOTT CO FISCAL CT	332,952	418,627	262,197	53,182	(4,015)	49,167	-	49,167	12,212	66,416	21,839	2,953	103,420	-	-	18,929	6,866	25,795	29,807	37,552	13,898	(3,633)	-	-
V035	FLEMING CO FISCAL COURT	1,107,788	1,392,843	872,375	176,946	(24,289)	152,117	-	152,117	40,632	220,979	72,662	1,156	335,429	-	-	62,981	46,724	109,705	87,704	103,663	46,444	(12,088)	-	-
V037	FRANKLIN CO FISCAL COURT	16,961,122	21,325,538	13,356,752	2,709,186	321,187	3,030,373	-	3,030,373	622,114	3,383,357	1,112,511	804,819	5,922,801	-	-	964,295	82,860	1,047,155	2,044,156	2,249,617	766,943	(185,070)	-	-
V041	GRANT COUNTY FISCAL COURT	2,957,033	3,717,934	2,328,641	472,324	57,187	529,511	-	529,511	108,461	589,861	193,957	87,070	979,349	-	-	168,117	-	168,117	357,573	358,927	126,998	(32,265)	-	-
V043	GRAYSON CO FISCAL COURT	10,184,069	12,804,622	8,019,876	1,626,693	(449,726)	1,176,967	-	1,176,967	373,540	2,031,490	667,992	-	3,073,022	-	-	578,998	905,112	1,484,110	584,807	785,309	329,919	(111,122)	-	-
V047	HARDIN CO FISCAL COURT	16,309,112	20,505,753	12,843,299	2,605,041	(476,447)	2,128,594	-	2,128,594	598,199	3,253,296	1,069,745	-	4,921,240	-	-	927,226	929,666	1,856,892	1,180,289	1,482,135	579,880	(177,955)	-	-
V049	HARRISON CO FISCAL COURT	2,164,925	2,722,001	1,704,862	345,802	(47,966)	297,906	-	297,906	79,407	431,853	142,001	-	653,261	-	-	123,083	79,862	202,945	214,885	214,885	87,029	(23,622)	-	-
V052	HENRY CO FISCAL COURT	1,247,884	1,568,963	982,684	199,320	6,105	205,425	-	205,425	45,770	248,825	81,850	-	33,564	-	-	70,945	47,351	118,296	132,867	126,484	46,073	(13,616)	-	-
V054	HOPKINS CO FISCAL COURT	6,736,848	8,470,365	5,305,216	1,076,071	(249,246)	826,825	-	826,825	247,100	1,343,848	441,882	398,350	2,431,180	-	-	383,012	435,106	818,118	1,300,495	282,658	103,417	(73,508)	-	-
V057	JESSAMINE CO FISCAL COURT	11,392,379	14,323,852	8,971,410	1,819,895	157,604	1,977,299	-	1,977,299	417,859	2,772,520	747,247	-	246,647	-	-	647,694	45,335	693,029	1,314,881	1,316,541	484,129	(124,207)	-	-
V060	KNOTT CO FISCAL CT	1,292,901	1,625,589	1,018,149	206,514	80,681	287,195	-	287,195	47,422	257,904	84,804	350,567	740,697	-	-	73,506	167,034	240,540	257,097	257,097	120,655	(14,107)	-	-
V062	LABUE CO FISCAL COURT	985,275	1,238,805	775,896	157,377	60,815	218,192	-	218,192	36,139	196,540	64,626	90,512	387,817	-	-	56,016	93,528	149,344	160,903	136,413	45,236	(10,751)	-	-
V063	LAUREL COUNTY FISCAL COUR	1,963,391	2,468,608	1,546,155	313,611	(223,310)	90,301	-	90,301	72,015	391,652	128,782	-	512,497	-	-	111,625	353,961	465,591	113,727	185,417	58,417	(21,423)	-	-
V067	LEITCHER CO FISCAL COURT	2,222,848	2,794,829	1,750,476	355,054	(95,341)	259,693	-	259,693	81,531	443,407	145,801	-	670,739	-	-	126,376	166,157	292,533	130,444	193,007	79,010	(24,254)	-	-
V070	LIVINGSTON CO FISCAL CT	1,165,622	1,465,559	917,918	186,184	(21,784)	164,400	-	164,400	42,754	232,515	76,455	5,940	357,664	-	-	66,269	50,624	116,893	96,624	115,787	41,078	(12,719)	-	-
V072	LYON COUNTY FISCAL COURT	982,635	1,235,486	773,818	156,955	36,260	193,215	-	193,215	36,042	196,013	64,453	-	260,466	-	-	55,866	136,079	139,203	139,203	52,770	(10,722)	-	-	
V073	MCCRACKEN CO FISCAL COURT	17,131,804	21,540,139	13,491,162	2,736,449	(264,240)	2,472,209	-	2,472,209	628,375	3,417,404	1,123,707	264,933	5,434,419	-	-	973,999	180,684	1,154,683	1,716,154	1,985,257	765,257	(186,932)	-	-
V076	MADISON CO FISCAL COURT	3,311,217	4,163,255	2,607,558	528,898	65,260	594,158	-	594,158	121,452	640,512	217,819	-	1,124,965	-	-	188,253	-	188,253	401,625	416,529	154,688	(36,130)	-	-
V078	MARION CO FISCAL COURT	1,533,945	1,928,658	1,207,970	245,016	19,783	264,799	-	264,799	56,263	305,987	100,614	65,239	528,103	-	-	87,210	175,606	197,515	197,515	76,062	(16,737)	-	-	
V079	MARSHALL CO FISCAL COURT	8,028,429	10,094,295	6,322,326	1,282,374	(220,442)	1,061,932	-	1,061,932	294,473	1,601,489	526,600	-	2,422,562	-	-	456,442	495,706	952,148	595,113	706,776	256,125	(87,601)	-	-
V081	MASON CO FIS CT	2,078,767	2,613,673	1,637,013	332,040	(76,391)	255,649	-	255,649	76,247	414,667	136,350	-	552,024	-	-	118,185	182,487	300,672	231,810	231,810	111,191	(22,682)	-	-
V083	MEADE CO FISCAL COURT	834,460	1,049,182	657,131	133,288	(2,029)	131,259	-	131,259	30,607	166,456	54,734	42,695	294,492	-	-	47,442	34,598	82,040	82,738	95,876	42,943	(9,105)	-	-
V087	MONTGOMERY CO FISCAL CT	2,822,864	3,549,240	2,222,983	450,894	(3,568)	447,326	-	447,326	103,539	563,097	185,157	5,452	857,245	-	-	160,489	136,610	174,099	283,188	315,115	115,644	(30,801)	-	-
V088	MORGAN CO FISCAL CT	654,941	823,470	515,761	104,613	(89,434)	15,179	-	15,179	24,022	130,646	42,959	5,285	202,912	-	-	37,236	147,955	185,191	(22,903)	33,516	14,254	(7,146)	-	-
V090	NELSON CO FISCAL COURT	5,226,752	6,571,694	4,116,027	834,865	(12,889)	847,754	-	847,754	1,042,618	1,678,685	342,832	101,524	2,623,742	-	-	297,158	599,326	896,484	543,840	599,326	235,782	(57,031)	-	-
V093	OLDHAM CO FISCAL COURT	14,607,057	18,365,728	11,502,944	2,333,173	(17,656)	2,315,517	-	2,315,517	535,770	2,913,775	958,104	51,030	4,458,679	-	-	830,459	51,253	881,712	1,466,179	1,655,986	614,185	(159,383)	-	-
V094	OWEN COUNTY FISCAL COURT	640,891	805,804	504,697	102,369	(7,071)	95,298	-	95,298	23,507	127,843	3,494	42,037	166,834	-	-	36,437	12,207	48,644	58,033	48,644	26,278	(6,993)	-	-
V096	PENDLETON CO FISCAL COURT	1,431,769	1,800,190	1,127,507	228,695	5,422	234,117	-	234,117	52,516	285,605	93,912	17,681	449,714	-	-	81,401	21,644	103,045	150,866	155,518	55,908	(16,623)	-	-
V100	PULASKI CO FISCAL CT	9,866,949	12,408,415	7,771,721	1,576,359	(160,644)	1,415,715	-	1,415,715	3,102,082	1,968,630	647,323	124,147	5,124,112	-	-	561,082	841,878	1,402,960	841,878	1,062,239	435,417	(107,684)	-	-
V103	ROWAN CO FISCAL COURT	3,672,157	4,617,072	2,891,795	586,551	(148,939)	437,612	-	437,612	134,690	732,512	240,864	45,203	1,153,269	-	-	208,774	260,954	469,728	224,037	337,745	161,826	(40,068)	-	-
V105	SCOTT CO FISCAL CT	25,011,432	31,447,344	19,696,308	3,995,055	193,735	4,188,790	-	4,188,790	917,390	4,989,210	1,640,546	328,589	7,875,735	-	-	1,421,982	-	1,421,982	2,734,482	2,922,082	1,070,099	(272,910)	-	-
V106	SHELBY CO FISCAL COURT	15,089,907	18,972,824	11,883,184	2,410,298	47,059	2,457,357	-	2,457,357	553,480	3,010,992	989,775	137,659	4,691,006	-	-	857,910	18,938	876,848	1,579,944	1,753,997	645,770	(164,652)	-	-
V107	SIMPSON CO FISCAL COURT	2,303,882	2,896,715	1,814,289	367,997	61,563	429,560	-	429,560	84,504	459,572	151,116	-	622,099	-	-	295,599	24,695	320,294	308,083	308,083	109,408	(25,139)	-	-
V108	SPENCER CO TREASURER	3,712,227	4,667,453	2,923,350	592,951	(65,616)	527,335	-	527,335	136,160	740,505	243,492	54,677	1,174,834	-	-	211,052	174,673	385,725	311,485	385,289	132,840	(40,506)	-	-
V109	TAYLOR COUNTY FISCAL COUR	1,607,552	2,021,205	1,265,935	256,773	4,273	261,046	-	261,046	58,963	320,670	105,442	28,630	513,705	-	-	91,395	130,510	161,905	173,529	173,529	59,634	(10,541)	-	-
V112	TRIMBLE CO FISCAL COURT	345,525	434,435	272,098	55,190																				

Kentucky Retirement Systems
Kentucky Employees Retirement System (KERS)
County Employees Retirement System (CERS)
State Police Retirement System (SPRS) – Single Employer
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2017

Organization

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

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

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

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

Relationship to Combining Financial Statements

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in plan net position as shown in the Combining Statement of Changes in Plan Net Position and in accordance with requirements promulgated by GASB Statements No. 67 and 68. The net pension liability at June 30, 2017, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

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

Summary of Significant Accounting Policies

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

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2017 and includes the following for each individual employer:

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

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

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

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

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

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

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

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

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

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

Discount Rate

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

Basis of Accounting

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

Use of Estimates in the Preparation of the Schedules

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

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

Reconciliation of Employer Contributions

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

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

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

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

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

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

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

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

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

Deferred Inflows and Outflows of Resources

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