

Kentucky Retirement Systems

Investment Return Assumption and Funding Methodology Review

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May 18, 2017

Outline

- Investment return assumption review
- Funding methodology review

NOTES

- Milliman was retained to conduct a high level analysis
 - We have not collected census data from KRS
 - We have not programmed the valuations for the KRS systems
- All dollar amounts shown are rough estimates
- Official cost estimates should be based on detailed studies and projections conducted by KRS' retained actuary.

Long Term Investment Return Assumption

System	Valuation Assumption	Milliman Assumption Current Asset Allocation	Milliman Assumption Proposed Asset Allocation
KERS NonHaz ¹	6.75%	6.55%	5.90%
KERS Haz	7.50%	6.70%	6.70%
CERS NonHaz	7.50%	6.70%	6.70%
CERS Haz	7.50%	6.70%	6.70%
SPRS ¹	6.75%	6.55%	5.90%

¹ Portfolios and related assumptions for KERS NonHaz and SPRS insurance benefits are consistent with KERS Haz and CERS portfolios and assumptions

Rough Estimates of Cost Impact

System	Benefit	June 30, 2016 Liability Impact (\$ billions)	2017-18 Contribution Impact (\$ millions)
KERS NonHaz	Pension	\$1.19	\$ 88
KERS NonHaz	Insurance	0.25	23
KERS Haz	Pension	0.08	9
KERS Haz	Insurance	0.04	4
CERS NonHaz	Pension	1.13	107
CERS NonHaz	Insurance	0.31	33
CERS Haz	Pension	0.34	33
CERS Haz	Insurance	0.17	15
SPRS	Pension	0.07	5
SPRS	Insurance	0.03	2
TOTAL		\$3.61	\$319

Select & Ultimate Investment Return Assumption

System	Expected Return 10-year Select Period	Expected Return Ultimate Period (10+ years)	Expected Return 30-year Timeframe
KERS NonHaz ¹	5.15%	6.25%	5.90%
KERS Haz	6.25%	6.90%	6.70%
CERS NonHaz	6.25%	6.90%	6.70%
CERS Haz	6.25%	6.90%	6.70%
SPRS ¹	5.15%	6.25%	5.90%

¹ Portfolios and related assumptions for KERS NonHaz and SPRS insurance benefits are consistent with KERS Haz and CERS portfolios and assumptions

Funding Methodology - overview

- Illustrations are for KERS Non-Hazardous pension
 - June 30, 2016 market value of assets = \$1.9 billion
 - 2015-16 benefit payments = \$0.9 billion
 - Assets represent two years worth of benefit payments
 - High liquidity needs
 - High funding needs
- Current funding methodology converts dollars into percentages of payroll for purposes of determining contributions
 - Payroll assumed to grow 4% per year
 - 2016-17 payroll on target to be 4% LESS than 2015-16 payroll

Funding Methodology – Question #1

- Should a retirement system with the funded status of KERS Non-Hazardous pension be smoothing assets for contribution purposes?
 - June 30, 2016 actuarial value of assets exceeds market value of assets by \$160 million
 - A small amount compared to liabilities
 - A material amount compared to assets
 - The difference is due to net deferred losses to be recognized over time (up to 5 years)
 - Under current funding methodology, recognizing market value of assets would increase 2017-18 contribution by \$8 million

Funding Methodology – Question #2

- Should a retirement system with the funded status of KERS Non-Hazardous pension be using a funding methodology that allows the unfunded liability to increase?
 - Under current funding methodology:
 - 2017-18 payment toward unfunded liability is \$630 million
 - This is less than the interest on the unfunded liability
 - Negative amortization occurs
 - The unfunded liability will not drop below current levels until halfway through the amortization period (year 14)
 - Paying interest only on the unfunded liability to prevent it from increasing would require a contribution of \$760 million

Funding Methodology – Question #3

- Should a retirement system with the funded status of KERS Non-Hazardous pension be using a funding methodology that is expressed as a percent of payroll?
 - Under current funding methodology, the actuary calculates a dollar amount of contribution, divides by payroll and expresses the resulting contribution rate as a percent of payroll
 - If payroll grows by less than the assumed amount, the System receives less dollars in contributions
 - This happens regardless of what the payroll growth assumption is
 - Invoicing employers in dollar terms will generate the expected amount of dollars, regardless of payroll
 - Prevent \$50 million shortfall in Scenario 1
 - Prevent \$60 million shortfall in Scenario 2

Funding Methodology – Question #4

- Should a retirement system with the funded status of KERS Non-Hazardous pension work on paying down the unfunded liability now instead of years from now?
 - Under current funding methodology, significant negative amortization occurs
 - Paying interest only will prevent the unfunded liability from growing, but will not reduce it
 - Using a level dollar approach to amortizing the unfunded liability will begin paying down the debt
 - At the current 27 year period:
 - Annual payment is \$0.96 billion
 - Over 27 years the nominal interest payments decrease by \$4 billion

Funding Methodology – Question #5

- Should a retirement system with the funded status of KERS Non-Hazardous pension target paying down the unfunded liability over 27 years?
 - Cash flow needs may require an acceleration
 - Components of prior experience leading to current unfunded liability are not known
 - 20 year period illustrated for discussion purposes
 - At 20 year period with level dollar amortization:
 - Annual payment is \$1.11 billion
 - Over time the nominal interest payments decrease by an additional \$4 billion

Basis for Analysis

- Milliman was retained to conduct a high level analysis, and we have not collected census data from KRS nor have we programmed the valuations for the KRS systems. Official cost estimates should be based on detailed studies conducted by KRS' retained actuary.
- Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these projections and changes in plan provisions or applicable law.
- The May 16, 2017 letter is an integral component of this analysis and should be read in its entirety. Caveats and statements of reliance appearing in our May 16, 2017 letter continue to apply.

KERS / SPRS

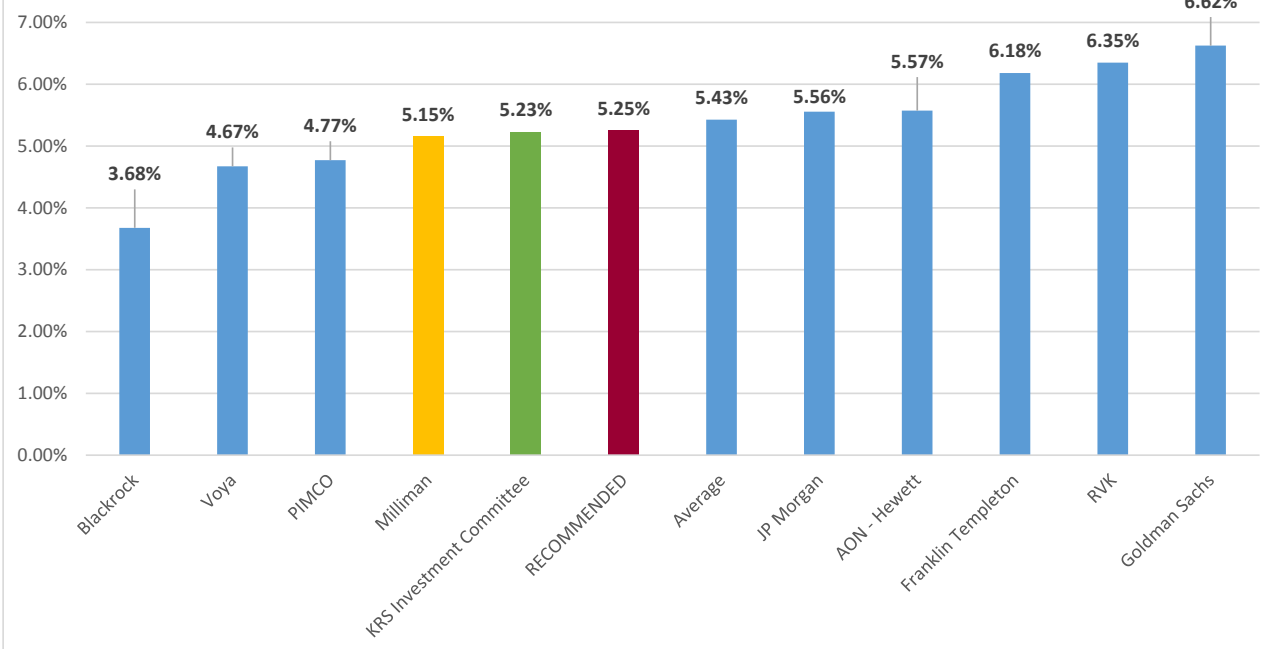
Return Assumptions

Risk Class	Allocation	RVK	AON - Hewett	Goldman Sachs	Voya	Franklin Templeton	Blackrock	PIMCO	JP Morgan	Average	KRS Investment Committee	
Equity Risk 45%												
Equity - Public	35.00%											
US Large Cap		8.50%	7.00%	6.40%	6.70%	5.00%	7.30%	4.10%	4.60%	6.25%	5.92%	4.50%
US Mid Cap		5.00%	7.00%	6.40%	8.10%	6.80%	7.30%	4.10%	4.60%	6.75%	6.38%	4.50%
US Small Cap		4.00%	7.50%	6.60%	8.70%	7.20%	9.20%	4.10%	4.60%	7.00%	6.86%	5.50%
International Developed		12.50%	8.25%	7.10%	7.70%	2.70%	7.50%	5.50%	5.10%	6.75%	6.33%	6.50%
Emerging Markets		5.00%	10.75%	7.70%	11.80%	5.80%	8.70%	5.50%	6.20%	9.25%	8.21%	7.25%
Equity Private	10.00%	10.00%	10.00%	8.40%	10.10%	7.00%	9.30%	5.00%	7.20%	8.00%	8.13%	6.50%
Credit Risk 30%												
Liquid Public	27.00%											
Global Bonds		10.00%	2.25%	3.00%	2.20%	2.50%	2.90%	1.80%	2.10%	3.00%	2.47%	3.00%
Global IG Credit		10.00%	3.50%	3.00%	2.70%	3.00%	3.85%	2.30%	3.60%	3.25%	3.15%	3.75%
High Yield		3.00%	6.00%	4.30%	3.50%	3.80%	4.30%	3.00%	4.20%	5.75%	4.36%	5.50%
EMD		4.00%	5.00%	6.20%	5.70%	5.40%	4.20%	3.70%	5.10%	5.50%	5.10%	6.00%
Cash	3.00%	3.00%	2.25%	2.20%	2.20%	2.40%	2.25%	1.50%	1.50%	2.00%	2.04%	1.50%
Illiquid Private	0.00%											
Diversifying Strategies 25%												
Real Estate		10.00%	6.25%	6.30%	10.50%	5.70%	5.90%	4.00%	5.70%	6.00%	6.29%	7.00%
Absolute Return		10.00%	6.25%	4.20%	4.30%	6.20%	6.00%	2.80%	5.00%	4.25%	4.88%	5.00%
Real Return		5.00%	5.25%	4.80%	7.40%	3.00%	5.90%	2.50%	5.70%	4.00%	4.82%	5.00%
Portfolio Estimated Return	100.00%		6.35%	5.57%	6.62%	4.67%	6.18%	3.68%	4.77%	5.56%	5.43%	5.23%

Private Equity Return: If not forecast, equals US Large Cap + 200bps

Illiquid Credit Return: If not forecast, equals US High Yield +300bps

Estimated Return - KERS - SPRS

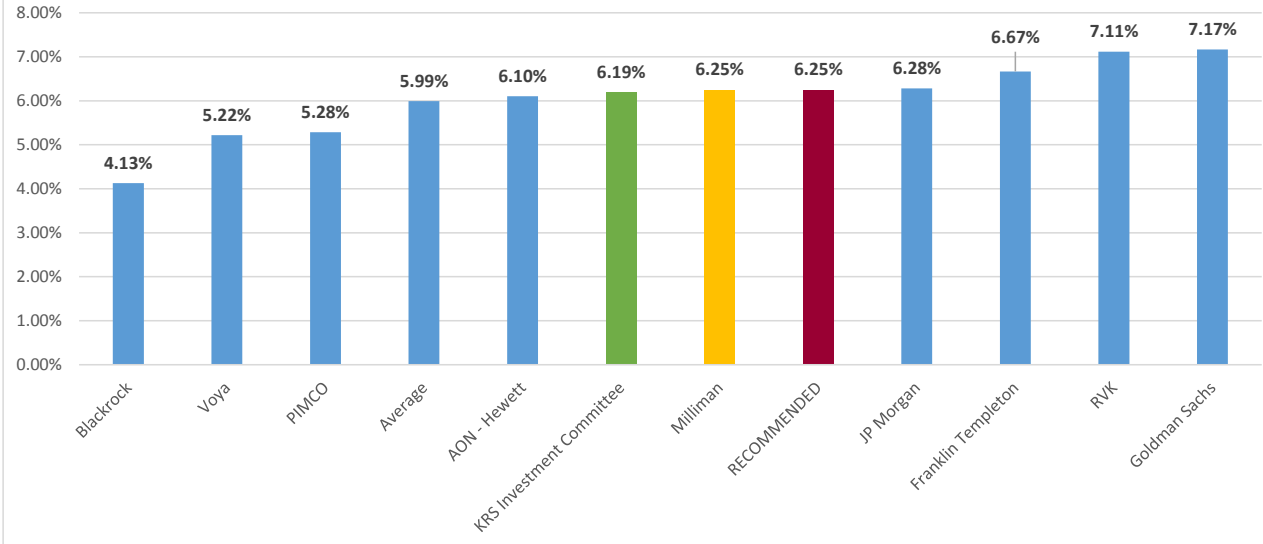


CERS/CERSH/KERSH			Return Forecasts									
Risk Class	Allocation		RVK	AON - Hewett	Goldman Sachs	Voya	Franklin Templeton	Blackrock	PIMCO	JP Morgan	Average	KRS Investment Committee
Equity Risk	45%											
Equity - Public	35.00%											
US Large Cap		5.00%	7.00%	6.40%	6.70%	5.00%	7.30%	4.10%	4.60%	6.25%	5.92%	4.50%
US Mid Cap		6.00%	7.00%	6.40%	8.10%	6.80%	7.30%	4.10%	4.60%	6.75%	6.38%	4.50%
US Small Cap		6.50%	7.50%	6.60%	8.70%	7.20%	9.20%	4.10%	4.60%	7.00%	6.86%	5.50%
International Developed		12.50%	8.25%	7.10%	7.70%	2.70%	7.50%	5.50%	5.10%	6.75%	6.33%	6.50%
Emerging Markets		5.00%	10.75%	7.70%	11.80%	5.80%	8.70%	5.50%	6.20%	9.25%	8.21%	7.25%
Equity Private	10.00%	10.00%	10.00%	8.40%	10.10%	7.00%	9.30%	5.00%	7.20%	8.00%	8.13%	6.50%
Credit Risk	30%											
Liquid Public	20.00%											
Global Bonds		4.00%	2.25%	3.00%	2.20%	2.50%	2.90%	1.80%	2.10%	3.00%	2.47%	3.00%
Global Credit		2.00%	3.50%	3.00%	2.70%	3.00%	3.85%	2.30%	3.60%	3.25%	3.15%	3.75%
High Yield		7.00%	6.00%	4.30%	3.50%	3.80%	4.30%	3.00%	4.20%	5.75%	4.36%	5.50%
EMD		5.00%	5.00%	6.20%	5.70%	5.40%	4.20%	3.70%	5.10%	5.50%	5.10%	6.00%
Cash		2.00%	2.25%	2.20%	2.20%	2.40%	2.25%	1.50%	1.50%	2.00%	2.04%	1.50%
Illiquid Private	10.00%	10.00%	9.00%	7.30%	6.50%	6.80%	7.30%	6.00%	7.20%	8.75%	7.36%	8.50%
Diversifying Strategies	25%											
Real Estate		5.00%	6.25%	6.30%	10.50%	5.70%	5.90%	4.00%	5.70%	6.00%	6.29%	9.00%
Absolute Return		10.00%	6.25%	4.20%	4.30%	6.20%	6.00%	2.80%	5.00%	4.25%	4.88%	5.00%
Real Return		10.00%	5.25%	4.80%	7.40%	3.00%	5.90%	2.50%	5.70%	4.00%	4.82%	7.00%
Portfolio Estimated Return	100.00%		7.06%	6.03%	7.01%	5.08%	6.67%	4.05%	5.28%	6.18%	5.92%	6.09%

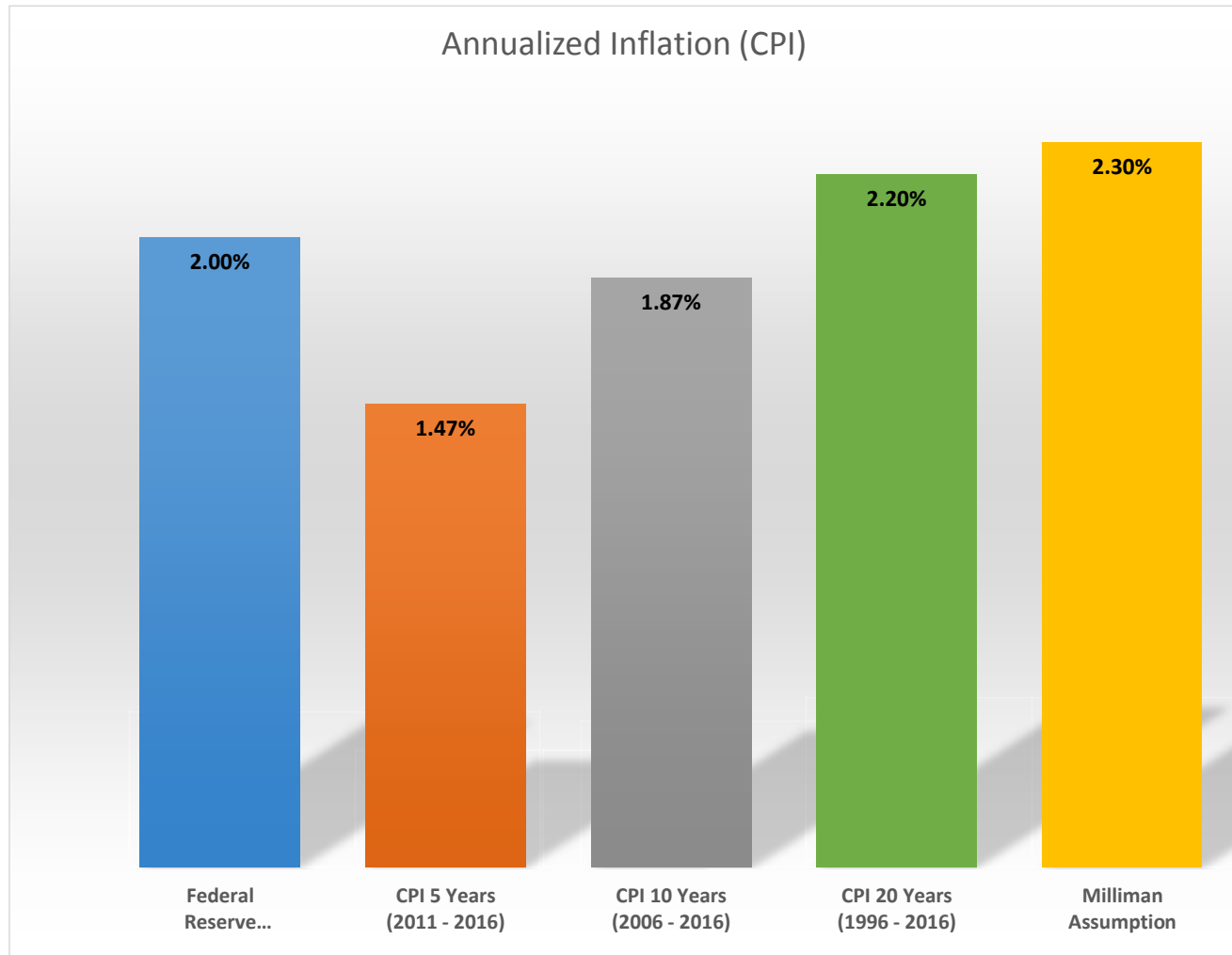
Private Equity Return: If not forecast, equals US Large Cap + 200bps

Illiquid Credit Return: If not forecast, equals US High Yield +300bps

Estimated Return - CERS - CERSH - KERSH



Source	Percent
Federal Reserve Target	2.00%
CPI 5 Years (2011 - 2016)	1.47%
CPI 10 Years (2006 - 2016)	1.87%
CPI 20 Years (1996 - 2016)	2.20%
Milliman Assumption	2.30%



Kentucky Retirement Systems

CAFR - Participating Members

Retirement Plan	Member % Change FY 06 to FY07	Member % Change FY 07 to FY08	Member % Change FY08 to FY09	Member % Change FY09 to FY10	Member % Change FY10 to FY11	Member % Change FY11 to FY12	Member % Change FY12 to FY13	Member % Change FY13 to FY14	Member % Change FY14 to FY15	Member % Change FY15 to FY16
KERS Non-Hazardous	2.58%	0.36%	-4.21%	2.24%	-1.00%	-9.48%	0.07%	-4.41%	-3.24%	-3.27%
KERS Hazardous	0.67%	1.01%	-1.34%	-0.99%	0.00%	-4.78%	1.00%	-2.50%	-3.43%	1.88%
CERS Non-Hazardous	1.46%	0.35%	-1.76%	1.14%	0.71%	-2.62%	-1.49%	-0.86%	-0.32%	-0.23%
CERS Hazardous	4.44%	1.09%	-4.09%	-2.00%	-1.62%	-2.94%	-0.08%	0.78%	-0.24%	-0.96%
SPRSHZ	-6.91%	3.76%	-4.73%	1.59%	0.42%	-6.01%	-0.55%	-5.21%	9.59%	-3.09%
Total	1.94%	0.45%	-2.72%	1.22%	-0.01%	-4.91%	-0.85%	-1.91%	-1.22%	-1.13%

Retirement Plan	Annual Member Growth Rate FY11 to FY16	Annual Member Growth Rate FY06 to FY16
KERS Non-Hazardous	-4.12%	-2.10%
KERS Hazardous	-1.60%	-0.87%
CERS Non-Hazardous	-1.11%	-0.37%
CERS Hazardous	-0.70%	-0.59%
SPRSHZ	-1.21%	-1.23%
Total	-2.01%	-1.12%

CAFR Payroll Amounts and Member Counts are lower than PIR extract data due to CAFR data excluding Inactive Accounts, Refunded Amounts and Retired - Reemployed Members

Kentucky Retirement Systems

CAFR - Payroll/Compensation

Retirement Plan	Payroll % Change FY06 to FY07	Payroll % Change FY07 to FY08	Payroll % Change FY08 to FY09	Payroll % Change FY09 to FY10	Payroll % Change FY10 to FY11	Payroll % Change FY11 to FY12	Payroll % Change FY12 to FY13	Payroll % Change FY13 to FY14	Payroll % Change FY14 to FY15	Payroll % Change FY15 to FY16
KERS Non-Hazardous	4.58%	3.24%	-4.54%	3.46%	-4.60%	-5.01%	-0.03%	-4.07%	-2.11%	-0.97%
KERS Hazardous	4.39%	2.67%	-1.79%	-1.70%	-7.32%	-0.81%	0.03%	-2.23%	-0.31%	14.67%
CERS Non-Hazardous	4.76%	4.32%	0.78%	2.44%	1.78%	-1.76%	-0.01%	1.61%	1.08%	2.44%
CERS Hazardous	7.51%	3.32%	-1.04%	-0.59%	0.09%	-0.59%	-0.55%	3.79%	0.93%	1.90%
SPRSHZ	3.15%	8.17%	-3.02%	-0.30%	-5.46%	-0.66%	-6.44%	-1.41%	2.57%	-0.47%
Total	4.93%	3.78%	-1.62%	2.36%	-1.20%	-2.81%	-0.14%	-0.38%	-0.08%	1.53%

Retirement Plan	Annual Payroll Growth Rate FY11 to FY16	Annual Payroll Growth Rate FY06 to FY16
KERS Non-Hazardous	-2.46%	-1.07%
KERS Hazardous	2.09%	0.62%
CERS Non-Hazardous	0.66%	1.73%
CERS Hazardous	1.08%	1.45%
SPRSHZ	-1.32%	-0.47%
Total	-0.39%	0.61%

CAFR Payroll Amounts and Member Counts are lower than PIR extract data due to CAFR data excluding Inactive Accounts, Refunded Amounts and Retired - Reemployed Members

KERS Non-Hazardous Sensitivity Analysis		
\$000's		
	FY2016	Economic Assumptions
	Valuation Results	Proposed
Retirement		
<i>Discount Rate</i>	6.75%	5.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$13,224,698	\$15,300,603
Actuarial Value of Assets	\$2,112,286	\$2,112,286
Unfunded Liability	\$11,112,412	\$13,188,317
Funded Ratio	15.97%	13.81%
Contribution Rate	41.98%	66.52%
Insurance		
<i>Discount Rate</i>	7.50%	6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$2,456,678	\$2,580,815
Actuarial Value of Assets	\$743,270	\$743,270
Unfunded Liability	\$1,713,408	\$1,837,545
Funded Ratio	30.26%	28.80%
Contribution Rate	8.41%	11.41%
KERS Non-Hazardous Total		
<i>Discount Rate</i>	6.75%/7.50%	5.25%/6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$15,681,376	\$17,881,418
Actuarial Value of Assets	\$2,855,557	\$2,855,557
Unfunded Liability	\$12,825,820	\$15,025,862
Funded Ratio	18.21%	15.97%
Contribution Rate based on FY 2016 Valuation**	50.39%	77.93%
* Decrease in inflation reflected in corresponding decrease in salary increase assumption and health care cost trend rates		
** FY 2018 Contribution Rates may differ from the 2016 Valuation. Rates in Economic column do not include FY 2017 and FY 2018 additional funding (ARC+)		

KERS Hazardous Sensitivity Analysis		
\$000's		
	FY2016	Economic Assumptions
	Valuation Results	Proposed
Retirement		
<i>Discount Rate</i>	7.50%	6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$936,706	\$1,056,660
Actuarial Value of Assets	\$559,487	\$559,487
Unfunded Liability	\$377,219	\$497,173
Funded Ratio	59.73%	52.95%
Contribution Rate	20.48%	33.95%
Insurance		
<i>Discount Rate</i>	7.50%	6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$0	\$0
Actuarial Value of Assets	\$473,160	\$473,160
Unfunded Liability	(\$95,415)	(\$74,826)
Funded Ratio	125.26%	118.78%
Contribution Rate	1.34%	2.14%
KERS Hazardous Total		
<i>Discount Rate</i>	7.50%	6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$1,314,451	\$1,454,994
Actuarial Value of Assets	\$1,032,647	\$1,032,647
Unfunded Liability	\$281,804	\$422,347
Funded Ratio	78.56%	70.97%
Contribution Rate based on FY 2016 Valuation**	21.82%	36.09%
* Decrease in inflation reflected in corresponding decrease in salary increase assumption and health care cost trend rates		
** FY 2018 Contribution Rates may differ from the 2016 Valuation. Rates in Economic column do not include FY 2017 and FY 2018 additional funding (ARC+)		

CERS Non-Hazardous Sensitivity Analysis

\$000's

	FY2016	Economic Assumptions
	Valuation Results	Proposed
Retirement		
<i>Discount Rate</i>	7.50%	6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$11,076,457	\$12,467,390
Actuarial Value of Assets	\$6,535,372	\$6,535,372
Unfunded Liability	\$4,541,084	\$5,932,017
Funded Ratio	59.00%	52.42%
Contribution Rate	14.48%	24.41%
Insurance		
<i>Discount Rate</i>	7.50%	6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$2,988,121	\$3,159,763
Actuarial Value of Assets	\$2,079,811	\$2,079,811
Unfunded Liability	\$908,310	\$1,079,952
Funded Ratio	69.60%	65.82%
Contribution Rate	4.70%	6.40%
CERS Non-Hazardous Total		
<i>Discount Rate</i>	7.50%	6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$14,064,578	\$15,627,153
Actuarial Value of Assets	\$8,615,183	\$8,615,183
Unfunded Liability	\$5,449,395	\$7,011,969
Funded Ratio	61.25%	55.13%
Contribution Rate based on FY 2016 Valuation**	19.18%	30.81%

* Decrease in inflation reflected in corresponding decrease in salary increase assumption and health care cost trend rates

** FY 2018 Contribution Rates may differ from the 2016 Valuation.

CERS Hazardous Sensitivity Analysis		
\$000's		
	FY2016	Economic Assumptions
	Valuation Results	Proposed
Retirement		
<i>Discount Rate</i>	7.50%	6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$3,704,456	\$4,212,372
Actuarial Value of Assets	\$2,139,119	\$2,139,119
Unfunded Liability	\$1,565,337	\$2,073,253
Funded Ratio	57.74%	50.78%
Contribution Rate	22.20%	39.11%
Insurance		
<i>Discount Rate</i>	7.50%	6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$1,558,818	\$1,636,881
Actuarial Value of Assets	\$1,135,784	\$1,135,784
Unfunded Liability	\$423,034	\$501,096
Funded Ratio	72.86%	69.39%
Contribution Rate	9.35%	12.72%
CERS Hazardous Total		
<i>Discount Rate</i>	7.50%	6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$5,263,274	\$5,849,253
Actuarial Value of Assets	\$3,274,903	\$3,274,904
Unfunded Liability	\$1,988,371	\$2,574,349
Funded Ratio	62.22%	55.99%
Contribution Rate based on FY 2016 Valuation**	31.55%	51.83%
* Decrease in inflation reflected in corresponding decrease in salary increase assumption and health care cost trend rates		
** FY 2018 Contribution Rates may differ from the 2016 Valuation.		

SPRS Sensivity Analysis		
\$000's		
	FY2016	Economic Assumptions
	Valuation Results	Proposed
Retirement		
<i>Discount Rate</i>	6.75%	5.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$775,160	\$902,272
Actuarial Value of Assets	\$234,568	\$234,568
Unfunded Liability	\$540,593	\$667,705
Funded Ratio	30.26%	26.00%
Contribution Rate	71.57%	116.60%
Insurance		
<i>Discount Rate</i>	7.50%	6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$257,197	\$268,618
Actuarial Value of Assets	\$172,704	\$172,704
Unfunded Liability	\$84,494	\$95,915
Funded Ratio	67.15%	64.29%
Contribution Rate	18.10%	24.25%
SPRS Total		
<i>Discount Rate</i>	6.75%/7.50%	5.25%/6.25%
<i>Payroll Growth</i>	4.00%	0.00%
<i>Inflation Rate *</i>	3.25%	2.30%
Actuarial Accrued Liability	\$1,032,358	\$1,170,891
Actuarial Value of Assets	\$407,271	\$407,271
Unfunded Liability	\$625,086	\$763,620
Funded Ratio	39.45%	34.78%
Contribution Rate based on FY 2016 Valuation**	89.67%	140.85%
* Decrease in inflation reflected in corresponding decrease in salary increase assumption and health care cost trend rates.		
** FY 2018 Contribution Rates may differ from the 2016 Valuation. Rates in Economic column do not include FY 2017 and FY 2018 additional funding (ARC+)		

KENTUCKY RETIREMENT SYSTEMS

TO: Members of the Board

FROM: John E. Chilton
Audit Committee Chair

David L. Eager
Interim Executive Director

DATE: May 18, 2017
SUBJECT: Meeting of the Audit Committee

The Audit Committee held a meeting on May 4, 2017. The purpose of the meeting was to review and discuss the following:

- 1. The Audit Committee approved the April 6, 2017, Special Audit Committee meeting minutes.**
- 2. Fiscal Year End 2016 GASB 68 Draft Audit Report.**

Mr. Jim Tencza, CPA, Director of Assurance Services, and Mr. Joseph Overhults, CPA, Associate Director of Assurance Services presented the FYE 2016 GASB 68 Draft Audit Report. Mr. Tencza reported on the Independent Auditors Report. He presented management's responsibility for the Schedules, the auditor's responsibility, the auditor's opinion, other matters, and the restriction on the use of the auditor's report. A clean opinion was issued for the GASB 68 Audit. He commented on the restriction of use of the auditor's report to KRS management, Audit Committee, Board of Trustees, KRS Pension Funds employers and their auditors.

Mr. Joseph Overhults reported on the audit process, and the notes to the schedules of Employer Allocations and Pension Amounts by Employer. He commented on the significant accounting policies, estimates, actuarial assumptions, and the discount rate.

Mr. John Chilton had several questions regarding the audit that were answered satisfactory by Mr. Tencza, and Mr. Overhults.

Committee action: The Audit Committee approved the Fiscal Year End 2016 GASB 68 Draft Audit Report by Dean, Dorton, Allen, Ford, PLLC, with any material/significant changes to be discussed with the full Board at the May 18, 2017, meeting.

3. Information Systems – Request for Third-Party Assessments

Ms. Karen Roggenkamp presented the reasons for requiring a security assessment and a web application security assessment. She used an example of a recent KRS cyber security threat to emphasize the risk to KRS. She stated that these audits are used by the external auditors, and provide additional information technology review due to the absence of information technology auditors in the Internal Audit Division. The firm, Crowe Horwath, has a state contract, therefore an RFP was not issued.

Committee action: The Audit Committee approved Crowe Horwath to perform the Security Assessment Engagement for \$31,836.10, and the Web Application Security Assessment Engagement for \$34,198.60.

3. Review of the Charters of the Audit Committee, the Division of Internal Audit, and the Internal Audit Procedures Manual

Ms. Connie Davis presented the minor updates she had to the Audit Committee Charter the Division of Internal Audit Charters, and the Internal Audit Procedures Manual. Mr. John Chilton presented changes and clarifications to the Audit Committee Charter. Please see the attached charters for the updates.

Committee action: The Audit Committee approved the changes to the Audit Committee Charter and the Division of Internal Audit Charter. The Internal Audit Procedures Manual changes were for informational purposes only.

4. Review of the Annual Audit Plan – FYE 2018, 2019, & 2020

Ms. Connie Davis presented the process of the risk assessment and the annual audit plan. She presented the audits to be performed in 2018, 2019, & 2020. Due to staff turnover, she carried the audits remaining in FY 2017 to FY 2018. She verified that the top 20 high risk areas were on the audit plan for the next three years.

Committee action: The Audit Committee approved the Annual Audit Plan – FYE 2018, 2019 & 2020.

5. Review of Request for Proposal – General Legal Counsel

Ms. Kathy Rupinen presented the Selection Committee's recommendation for the General Legal Counsel RFP to the Audit Committee. Ms. Rupinen discussed the process used by

members of the Selection Committee, and the scoring of the four firms selected by the Selection Committee. Eight firms responded to the Request for Proposal for general legal counsel services. The Selection Committee selected four firms to contract with in the future. They selected Stoll Keenon Ogden due to the firm's familiarity with KRS and current cases. The other three firms were selected due to their expertise and scores received. The firms selected were Frost Brown Todd, LLC; Dinsmore & Shohl, LLP; and McBrayer, McGinnis, Leslie & Kirkland, PLLC. There was no guaranteed amount of work for any of the firms.

Committee action: The Audit Committee approved the Selection Committees award of the General Legal Counsel services to Stoll Keenon Ogden; Frost Brown Todd, LLC; Dinsmore & Shohl LLP; McBrayer, McGinnis, Leslie & Kirkland, PLLC.

6. Review of Request for Proposal – Tax and Fiduciary Counsel

Ms. Kathy Rupinen presented the Selection Committee's recommendation for the Tax and Fiduciary Counsel RFP to the Audit Committee. Ms. Rupinen discussed the process used by members of the Selection Committee, and the scoring of the two firms selected by the Selection Committee. Five firms responded to the Request for Proposal for tax and fiduciary counsel services. The Selection Committee selected two firms to contract with in the future. They selected Ice Miller, LLP due to the firm's familiarity with KRS and current case. The other firm was selected due to their expertise and score received. The firm selected was Reinhart Boerner Van Deuren, s.c. There was no guaranteed amount of work for either of the firms.

Committee action: The Audit Committee approved the Selection Committees award of the Tax and Fiduciary services to Ice Miller, LLP, and Reinhart Boerner Van Deuren, s.c.

7. Review of the Quarter Ended March 31, 2017, Financial Statements

Ms. Karen Roggenkamp presented the financial statement highlights. The total Pension Net Assets had increased \$765.6 million compared to fiscal year end 2016, resulting in \$11.6 billion in net assets. Contributions were \$1.24 billion. Investment income was \$1.05 billion, and deductions were \$1.5 billion. The total Insurance Net Assets had increased \$404.1 million compared to fiscal year end 2016, resulting in \$4.6 billion in net assets. Contributions were \$251.1 million. Investment Income was \$423.5 million, and deductions were \$270.5 million.

She presented the Outstanding Invoices by type and employer. She presented the Actual to Budget administrative fees report. She noted that all pension plans cash flows were positive for the quarter, partly due to investment activity and general funds appropriation.

8. Review of Internal Audit Budget/Actual Report for the Quarter Ended March 31, 2017, and Approval of FYE 2018 Internal Audit Budget

Ms. Connie Davis reviewed the March 31, 2017, budget report. She reported that due to staff turnover the department was well under budget for the year. She presented the FYE 2018 Internal Audit Budget. Salaries were estimated for the year with the assumption that the Internal Auditor II position would be hired at the minimum salary. Also, a budget amount was added for the Quality Assessment due in 2018.

Committee action: The Audit Committee approved the FYE 2018 Internal Audit Budget.

The quarterly reports were presented to the Audit Committee for informational purposes only.

RECOMMENDATION: The Audit Committee requests that the Board ratify the actions taken by the Audit Committee.



KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Interim Executive Director

Perimeter Park West • 1260 Louisville Road • Frankfort, Kentucky 40601


kyret.ky.gov • Phone: 502-696-8800 • Fax: 502-696-8822



MEMORANDUM

Date: May 4, 2017

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

From: Connie A. Davis, CIA, CGAP, CRMA, 
Internal Audit Director

Re: Fiscal Year End 2016 GASB 68 Audit Report

The external audit firm, Dean Dorton Allen Ford, PLLC, Certified Public Accountants, has completed the fiscal year end 2016 GASB 68 Audit.

Mr. Jim Tencza, CPA, Director of Assurance Services, and Mr. Joseph W. Overhults, CPA, Associate Director of Assurance Services, will be present to discuss details of the GASB 68 Audit.

Mr. Tencza, and Mr. Overhults, will address any questions, you, or the Committee, may have regarding the GASB 68 Audit.

Management requests that the Audit Committee approve the GASB 68 Audit.

CC: David Rich, Member Audit Committee of the Board of Trustees	David L. Eager Interim Executive Director
Mary Helen Peter, Member Audit Committee of the Board of Trustees	Joseph Bowman General Counsel Non-Advocacy
Randy Stevens, Member Audit Committee of the Board of Trustees	File
David J. Adams, Member Audit Committee of the Board of Trustees	

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KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Interim Executive Director

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MEMORANDUM

To: Karen Roggenkamp

From: Rebecca Adkins *RA*
Interim Director, Enterprise & Technology Services

Date: April 27, 2017

Subject: Request for External Assessment of KRS' IT Infrastructure and
Line of Business Applications

The purpose of this memo is to request the technical services of Crowe Horwath to assess the security of KRS' information technology systems and networks and to seek the authorization of the KRS Audit Committee to perform these assessments. An annual independent review of our infrastructure and a periodic review of our application code is critical to ensure the security fitness of our resources.

The results of the assessments are also used by KRS' external auditors in preparation of their findings. The most recent audit by the Auditor of Public Accounts (APA) also utilized the 2013 report as part of their project. We have completed an independent assessment of the KRS infrastructure each year since 2006 and have completed two reviews of the application code for the KRS self-service and internal line-of-business applications, with the most recent being completed in 2015.

The Crowe Horwath Statements of Work with pricing estimates totaling \$66,034.70 are attached for your reference:

Security Assessment Engagement Letter #1 - \$31,836.10
Web Application Security Assessment Engagement Letter #2 - \$34,198.60

Attachments (2)

Kentucky Retirement Systems,
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601-6157
Audit Committee of the Board of Trustees
Charter

Contents:

1. The Charter
2. Purpose
3. Authority
4. Composition
5. Meetings
6. Responsibilities
7. Approvals

1. The Charter

This charter establishes the authority and responsibility of the Audit Committee of the Board of Trustees of Kentucky Retirement Systems.

2. Purpose

The purpose of the Audit Committee of the Board of Trustees is to assist the Board of Kentucky Retirement Systems in fulfilling its oversight responsibilities for the:

- the financial reporting process,
- the system of internal control,
- the internal and external audit processes, and
- the process for monitoring compliance with laws and regulations and the code of conduct.

As defined by the Institute of Internal Auditors, internal auditing is

an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Consistent with this definition, internal auditing for Kentucky Retirement Systems can be defined as

the independent appraisal of the various operations and systems of control within Kentucky Retirement Systems to determine whether acceptable policies and procedures are followed, legislative requirements and established standards are met, resources are used efficiently and

economically, planned missions are accomplished effectively, and the objectives of Kentucky Retirement Systems are being achieved.

3. Authority

The Audit Committee has authority to conduct or authorize investigations into any matters within its scope of responsibility. The Audit Committee is empowered to:

- appoint, compensate, and oversee the work of any registered Certified Public Accounting firm employed by Kentucky Retirement Systems;
- resolve any disagreements between management and the internal or external auditor regarding financial reporting;
- pre-approve the scope of all audit and non-audit services;
- retain independent counsel, accountants, or others to advise the Committee or assist in the conduct of an investigation;
- seek any information it requires from employees (all of whom are directed to cooperate with the Committee's requests) or external parties, and;
- meet with officers, internal and/or external auditor, or outside counsel as necessary.

4. Composition

The Audit Committee will consist of at least three and no more than seven members of the Board of Trustees. Each Committee member will be both independent and financially literate. At least one member will be designated as the "financial expert." ~~as defined by professional accounting and auditing standards.~~

A financial expert is an individual who possesses, among other attributes:

(a) an understanding of generally accepted accounting principles (in this case, the accounting standards issued by the Governmental Accounting Board (GASB) or the Federal Accounting Standards Advisory Board (FASAB)) and financial statements;

(b) the ability to assess the general application of such principles in connection with the accounting for estimates, accruals, and reserves;

(c) experience preparing, auditing, analyzing, or evaluating financial statements that present a breadth, depth, and level of complexity of accounting issues that can reasonably be expected to be raised by the government entity's financial statements, or experience actively supervising one or more persons engaged in such activities;

(d) an understanding of internal control and the procedures for financial reporting; and

(e) an understanding of audit committee functions.

5. Meetings

The Audit Committee will meet at least four times a year, with authority to convene additional meetings, as circumstances require. All Committee members are expected to attend each meeting. The Committee will invite members of management, auditors or others to attend meetings and provide pertinent information, as deemed necessary. It will hold private meetings with auditors and executive sessions. Meeting agendas prepared in advance of meetings will be provided to Committee members, along with appropriate briefing materials. Minutes will also be prepared and approved by the Committee.

6. Responsibilities

The Audit Committee will execute the following responsibilities:

- Financial Statements:
 - a. Review significant accounting and reporting issues, including accounting policies, practices, judgments, estimates, significant issues, significant transactions, adjustments, unusual items, complex issues, and business arrangements~~complex or unusual transactions and highly judgmental areas,~~
 - b. Review recent professional and regulatory pronouncements, and understand their impact on the financial statements;
 - c. Review with management and internal and external auditors the results of audits, including any difficulties encountered;
 - d. Review the annual financial statements, and consider whether they are complete, consistent with information known to Committee members, and reflect appropriate accounting principles;
 - e. Review other sections of the annual report and related regulatory filings before release and consider the accuracy and completeness of the information;
 - f. Review with management and the external auditor all matters required to be communicated to the Committee under generally accepted auditing standards;
 - g. Understand how management develops interim financial information, and the nature and extent of internal and external auditor involvement in that information, and;
 - h. Review interim financial reports with management and the external auditors before filing with regulators, and consider whether they are complete and consistent with the information known to Committee members.

- **Internal Control:**

- a. Consider the effectiveness of the internal control system, including information technology security and control, and;
- b. Understand the scope of internal and external auditors' review of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with management's responses.

- **Internal Audit:**

- a. Review with management and the internal audit director the charter, plans, activities, budget, staffing, and organizational structure of the internal audit function;
- b. Ensure there are no unjustified restrictions or limitations, and review and concur in the appointment, replacement, or dismissal of the internal audit director;
- c. Review the effectiveness of the internal audit function, including compliance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*, and;
- d. On a regular basis, meet separately with the internal audit director to discuss any matters that the Audit Committee or division of internal audit believes should be discussed privately.

- **External Audit:**

- a. Review the external auditors' proposed audit scope and approach, including coordination of audit effort with internal audit;
- b. Review the performance of the external auditors, and exercise final approval on the appointment or discharge of the auditors;
- c. Review and confirm the independence of the external auditors by obtaining statements from the auditors on relationships between the auditors and Kentucky Retirement Systems, including non-audit services, and discussing the relationships with the auditors, and;
- d. Annually meet separately with the external auditors to discuss any matters that the Audit Committee or auditors believe should be discussed privately.

- **Compliance:**

- a. Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of noncompliance;
- b. Review the findings of any examinations by regulatory agencies, and any auditor observations;

- c. Review the process for communicating the code of conduct to personnel, and for monitoring noncompliance therewith, and;
- d. Obtain regular updates from management and legal counsel regarding compliance matters.

- **Reporting Responsibilities:**

- a. Regularly report to the Board of Trustees about Audit Committee activities, issues, and related recommendations;
- b. Provide an open avenue of communication between internal audit, the external auditors, and the Board of Trustees; and,
- c. Review any other reports Kentucky Retirement Systems issues that relate to Audit Committee responsibilities.

- **Other Responsibilities:**

- a. Perform other activities related to this charter as requested by the Board of Trustees;
- b. Institute and oversee special investigations, as needed;
- c. Review and assess the adequacy of the Audit Committee charter annually, requesting board' approval for proposed changes., and ensure appropriate disclosure as may be required by law or regulation;
- d. Confirm annually that all responsibilities outlined in this charter have been carried out, and;
- e. Evaluate the Audit Committee's and individual members' performance on a regular basis.

7. Clarification of Audit Committee's Role

While the Audit Committee's responsibilities are set forth in this charter, the Committee is not responsible for planning or conducting audits. The independent auditor is responsible for planning and conducting audits.

Neither is the Audit Committee responsible for:

- (1) preparing and fairly presenting the Kentucky Retirement Systems' financial statements in accordance with generally accepted accounting principles,
- (2) maintaining effective internal control over financial reporting, nor
- (3) ensuring the government entity complies with applicable laws, regulations, and other requirements.

These are management's responsibilities. The independent auditor and the Audit Committee have independent and complementary oversight responsibilities for determining that the related objectives of management's responsibilities are achieved.

8. Approvals

We, the undersigned of the Kentucky Retirement Systems, do certify that this updated Charter was approved by the Board of Trustees on this the ___ day of _____, 2017.

Chair, Audit Committee

Executive Director

Chair, Board of Trustees

Reviewed by General Counsel

Kentucky Retirement Systems

Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601-6157

Division of Internal Audit

Charter

Contents:

1. The Charter
2. The Mission of Internal Audit
3. Core Principles of Internal Audit
4. Nature of Internal Audit
5. Role and Objective of Internal Audit
6. Independence
7. Authority
8. Responsibilities
9. Scope of Internal Audit
10. Audit Program
11. Audit Committee
12. Audit Methodology
13. Audit Reports
14. Relationship with External Auditor
15. Audit Standards
16. Quality Assurance
17. Approvals
18. Attachment 1 Code of Ethics

1. The Charter

This charter establishes the authority and responsibility conferred by the Executive Director and/or Audit Committee of the Board of **Directors** **Trustees** of Kentucky Retirement Systems on the Division of Internal Audit.

2. The Mission of Internal Audit

To enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.

3. **Core Principles of Internal Audit**

- Demonstrates integrity.
- Demonstrates competence and due professional care.
- Is objective and free from undue influence (independent).
- Aligns with the strategies, objectives, and risks of the organization.
- Is appropriately positioned and adequately resourced.
- Demonstrates quality and continuous improvement.
- Communicates effectively.
- Provides risk-based assurance.
- Is insightful, proactive, and future-focused.
- Promotes organizational improvement.

5.4. **Nature of Internal Audit**

As defined by the Institute of Internal Auditors, internal auditing is *an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*

According to this definition, internal auditing for Kentucky Retirement Systems can be defined as the independent appraisal of the various operations and systems of control within Kentucky Retirement Systems to determine whether acceptable policies and procedures are followed, legislative requirements and established standards are met, resources are used efficiently and economically, planned missions are accomplished effectively, and the objectives of Kentucky Retirement Systems are being achieved.

6.5. **Role and Objective of Internal Audit**

The internal audit function is established to assist the Executive Director and management of Kentucky Retirement Systems to attest to its governance role and achieve sound managerial control over all aspects of the operations of Kentucky Retirement Systems including accounting, provision of benefits, asset management, information management and control systems, and for such other activities for which they are responsible.

The overall objective of the program of the Division of Internal Audit is to assist all levels of management in the effective discharge of their

responsibilities by providing independent analysis, appraisals, advice, and recommendations concerning the activities reviewed.

The attainment of the overall objective may involve:

- reviewing and appraising the adequacy and effectiveness of the system of internal control;
- appraising the relevance, reliability and integrity of management, financial and operating data and reports;
- reviewing the systems established to ensure compliance with those policies, plans, procedures, statutory requirements and regulations which could have a significant impact on operations;
- reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets;
- appraising the economy, efficiency and effectiveness with which resources are employed;
- reviewing operations or programs to ascertain whether results are consistent with Kentucky Retirement Systems' established objectives and goals and whether the operations or programs are being carried out as planned;
- assessing the adequacy of established systems and procedures;
- conducting special assignments and investigations on behalf of the Executive Director and/or Audit Committee into any matter or activity affecting the probity, interests and operating efficiency of Kentucky Retirement Systems.

7.6. Independence

Internal Auditing is an advisory function having independent status within Kentucky Retirement Systems. The Internal Audit Director –

- shall be functionally responsible to the Audit Committee and administratively responsible to the Executive Director and be independent of any other section, branch or officer, and shall have direct access to the Executive Director and/or Audit Committee, if required;
- shall have no executive or managerial powers, functions or duties except those relating to the management of the Division of Internal Audit;
- shall not be involved in the day to day operation of Kentucky Retirement Systems, and;
- shall not be responsible for the detailed development and/or implementation of new systems, but should be consulted during the system development process on the control measures to be incorporated in new or amended systems, and be advised of approved variations or new developments.

7. Authority

The authority of the Internal Audit Director is derived from the Executive Director and/or the Audit Committee.

The Internal Audit Director of Kentucky Retirement Systems shall:

- have access, at all reasonable times, to all books, documents, accounts, property, vouchers, records, correspondence and other data of Kentucky Retirement Systems which are necessary for the proper performance of the internal audit function, and;
- have the right, at all reasonable times, to enter any premises of Kentucky Retirement Systems and to request any officer to furnish all information and such explanations deemed necessary for him to form an opinion on the probity of action, adequacy of systems and/or of controls. The officer concerned shall respond promptly to such inquiries.

It is incumbent on all Kentucky Retirement Systems' officers that they shall render assistance to the Internal Audit Director in carrying out his/her audit duties.

8. Responsibilities

The Internal Audit Director shall be responsible to the Executive Director and/or Audit Committee of Kentucky Retirement Systems for the functional control of audit activities in relation to:

- development, implementation and oversight of internal audit methods and procedures;
- development and control of an efficient internal audit program;
- scope and boundaries of audits;
- assist in the investigation of significant suspected fraudulent activities and notify the Executive Director and/or Audit Committee of the results;
- consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage at a reasonable overall cost;
- fulfilling the objectives of the Division of Internal Audit;
- utilizing the Division of Internal Audit resources to maximize the efficiency and effectiveness of the internal audit function;
- maintenance of appropriate auditing standards; and
- prior to presentation to the Audit Committee, the Internal Audit Director will review the Annual Independent Audit Report,

Management's Discussion and Analysis, Financial Statements, and footnotes, and discuss with Executive Management and the External Auditor any perceived errors and discrepancies. However, Executive Management, **not** the Internal Audit Director, is responsible for the substantive content, accuracy, consistency, and completeness of Management's Discussion and Analysis, Financial Statements and footnotes.

9. **Scope of Internal Audit**

The scope of the Division of Internal Audit shall be sufficiently comprehensive to enable the effective and regular review of all operational, financial, and related activities.

The internal audit coverage may extend to all areas of Kentucky Retirement Systems and include financial, accounting, benefits, administrative, computing and other operational activities.

The extent and frequency of internal audits will depend upon varying circumstances such as results of previous audits, relative risk associated with activities, materiality, the adequacy of the system of internal control, and resources available to the Division of Internal Audit.

10. **Audit Program**

A long term strategic audit plan providing for the review of significant operations of Kentucky Retirement Systems based on an assessment of risk pertaining to the achievement of Kentucky Retirement Systems' objectives, shall be prepared for the approval of the Executive Director and/or Audit Committee.

An annual internal audit plan consistent with the long term strategic plan shall be prepared, in consultation with the Executive Director for the approval by the Audit Committee at the annual May board meeting, if practicable.

11. **Audit Committee**

The audit committee will consist of at least three and no more than seven members of the Board of Directors/Trustees. Each committee member will be both independent and financially literate. At least one member may be designated as the "financial expert", as defined by professional accounting and auditing standards.

The objectives of Kentucky Retirement Systems' Audit Committee are:

- to review the proposed scope of the internal and the external audit function;
- to review audit performance and to ensure that no limitation on audit has been imposed by management;
- to appraise the effectiveness of the audit by discussing the approach to the examination and areas where special attention was considered necessary, review the coordination of audit effort between the external and internal auditors;
- to review the management letter provided by the external auditors on any weaknesses in internal accounting, organization and operating controls, and consider the recommendations made by the external auditor and the action taken by management in response to the external auditor's suggestions, and;
- to review and/or initiate any other act necessary to ensure:
 - a. compliance with policies, plans, procedures, laws and regulations;
 - b. safeguarding of Kentucky Retirement Systems' assets;
 - c. economic and efficient use of resources;
 - d. accomplishment of established objectives and goals for operations or programs, and;
 - e. to draw attention to any failure to take prompt remedial action relating to previously identified weaknesses.

12. **Audit Methodology**

For all audit projects, the person responsible for the activity under review shall be advised and given the opportunity to discuss the:

- objectives and scope of the audit to be conducted, prior to the commencement of such audit, and;
- findings and proposed recommendations on the completion of an audit, and where appropriate, to comment.

13. **Audit Reports**

A written report will be prepared and issued by the Division of Internal Audit at the conclusion of each audit, and will be distributed as considered appropriate. A summary of reports is to be made available on a timely basis to the Executive Director and the Audit Committee.

Audit reports will normally explain the scope and objectives of the audit, present findings and conclusions in an objective manner relevant to the specific user's needs and make recommendations where appropriate.

14. **Relationship with External Auditors**

The Internal Audit Director shall work with the external auditors to:

- foster a cooperative working relationship;
- reduce the incidence of duplication of effort;
- ensure appropriate sharing of information, and;
- ensure coordination of the overall audit effort.

The Internal Audit Director shall make available to the external auditors all internal audit working papers, programs, flowcharts, and reports.

15. **Audit Standards**

Internal auditing standards shall be consistent with the *International Standards for the Professional Practice of Internal Auditing*, as published by the Institute of Internal Auditors. Where applicable, the Division of Internal Audit will also have regard to standards and statements issued by other accounting and auditing organizations located within the United States of America. The Division of Internal Audit is expected to abide by the Institute of Internal Auditors *Code of Ethics* (Attachment 1).

16. **Quality Assurance**

In order to ensure that the quality of the internal audit work is consistently at a high standard, the Internal Audit Director, in conjunction with the Executive Director and the Audit Committee shall:

- develop and maintain comprehensive work reporting systems;
- maintain a regular review of audit plans, reports and working papers, and;
- provide for training as appropriate.

17. **Approvals**

We, the undersigned of the Kentucky Retirement Systems, do certify that this Charter was approved by the Board of ~~Directors~~Trustees on this the 18~~6~~⁶th day of ~~February~~May, 2017.

Internal Audit Director

Interim Executive Director

Chair, Audit Committee

Chair, Board of ~~Directors~~Trustees

Reviewed by ~~Executive Director, Office of Legal Services~~General Counsel
Non-advocacy

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KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Interim Executive Director

Perimeter Park West • 1260 Louisville Road • Frankfort, Kentucky 40601

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MEMORANDUM

Date: May 4, 2017

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

From: Connie A. Davis, CIA, CGAP, CRMA, *CAD*
Director of Internal Auditor

Subject: Annual Audit Plan – FYE 2018, 2019, & 2020

Please find attached the Annual Audit Plan for the Fiscal Years Ended June 30, 2018, 2019, and 2020. Each audit area has been reviewed for risk scoring. Internal Audit would like to request that the Committee be flexible during the 2018 fiscal year. With the turnover in staff, there are not as many audits on the audit plan for FY 2018. Basically, Internal Audit carried the audits that had not been completed in 2017 to FY 2018. This is to allow new staff to become knowledgeable in KRS process and procedures; also, to allow the department to start fresh in FY 2019. Please keep in mind that this is a working document and subject to change each fiscal year. However, the Annual Audit Plan provides Internal Audit a guide to follow each fiscal year to ensure that risks are mitigated, and that internal controls are operating effectively and efficiently, on a selected basis.

Should you have any questions regarding the audit areas, or the calculations performed, please do not hesitate to contact me at (502) 696-8459 or by e-mail connie.davis@kyret.ky.gov.

Action required: Internal Audit request that the Audit Committee approve the Annual Audit Plan.

Enclosure

CC: Randy K. Stevens, Member
Audit Committee of the Board of Trustees

Mary Helen Peter, Member
Audit Committee of the Board of Trustees

David Rich, Member
Audit Committee of the Board of Trustees

David J. Adams, Member
Audit Committee of the Board of Trustees

Joseph Bowman
General Counsel Non-Advocacy

Davis L. Eager
Interim Executive Director

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KENTUCKY RETIREMENT SYSTEMS

TO: Members of the Audit Committee

FROM: David Eager
Interim Executive Director

DATE: May 4, 2017

SUBJECT: Request for Proposals (RFP) for General Legal Counsel

Kentucky Retirement Systems (KRS) issued an RFP for General Legal Counsel in October 2016. Eight firms submitted responses to the RFP:

1. Stoll Keenon Ogden, PLLC
2. Frost Brown Todd, LLC
3. Dinsmore & Shohl, LLP
4. McBrayer, McGinnis, Leslie & Kirkland, PLLC
5. O'Bryan, Brown & Toner PLLC
6. Littler Mendelson, P.S.C.
7. Graydon Head & Ritchey LLP
8. Dilbeck & Myers, PLLC

Staff has reviewed the responses to the RFP. Staff recommends that KRS enter into contracts with multiple firms for general legal representation. If one firm has a conflict and cannot represent KRS there will be other options for representation. It will also provide KRS with options regarding outside legal counsel. Staff recommends that KRS contract with Stoll Keenon Ogden (SKO), Frost Brown Todd (FBT), Dinsmore & Shohl (DS) and McBrayer, McGinnis, Leslie & Kirkland, PLLC for general legal representation.

Stoll Keenon Ogden is very familiar with Kentucky Retirement Systems' operations and statutory framework through knowledge gained during a lengthy business attorney/client relationship. SKO is currently representing KRS in several cases pending in Franklin Circuit Court. Robert Kellerman has represented Kentucky Retirement Systems for several decades. He has significant experience with issues that affect the Kentucky Retirement Systems including challenges to the constitutionality of retirement system statutes, claims for injunctive relief, and employment related issues, including the Fair Labor Standards Act, Family Medical Leave Act and the Americans with Disabilities Act.

Best and Final Fee Proposal

Atty's \$238-450/hr
\$450 cap
Paralegals \$216.75-301.75
Copies 0.18 cents per page
Faxes \$1.50 per page

Original Fee Proposal

Atty's \$238-500/hr
\$500 cap
Paralegals \$216.75-301.75
Copies 0.18 cents per page
Faxes \$1.50 per page

Frost Brown Todd, LLC has vast experience providing general legal services to both public and private entities of various size. FBT includes in its representative clients both state agencies and quasi-state agencies. FBT represents Northern Trust in litigation against KRS. Northern Trust has expressly waived any potential claim of a conflict-of-interest related to The Northern Trust.

Best and Final Fee Proposal

Blended hourly rate \$290/hr
Copies 0.05 cents per page
Waive the cost of faxes;

Original Fee Proposal

Blended hourly rate \$295/hr

Dinsmore & Shohl, LLP has indicated they have extensive experience with issues that may affect the Kentucky Retirement Systems. DS notes that they have attorneys experienced with bankruptcy, institutional investor's claims and benefits claim issues. DS notes that they have served a number of public and private clients in a wide variety of civil litigation. DS also has experience with fiduciary issues.

Best and Final Fee Proposal

Traditional rate proposal:

Partners \$265/hr;
Associates \$205/hr;
Paralegals \$145/hr;
No charge for non-legal service providers i.e. support staff.

Blended rate proposal:

Atty's \$235/hr;
Paralegals \$145/hr;
No charge for non-legal service providers, i.e. support staff.
No charge for online research, copies, local or long distance phone calls or faxes, and regular postage costs.

Original Fee Proposal

Atty's \$245-680
R. Clay, Team Leader \$510/hr
M. Barfield, Partner \$450/hr;
A. Edwards, Partner \$375/hr;
E. Kennedy, Partner \$485/hr;
K. Lewis, Partner \$680/hr;
M. Merrick, Partner \$340/hr;
R. Peterman, Partner \$555/hr;
J. Spires, Partner \$310/hr;
J. Watkins, Partner \$300;
D. Briscoe, Associate \$245/hr;
R. Herrick, Associate \$245/hr;
D. O'Gara, Associate \$265/hr

McBrayer, McGinnis, Leslie & Kirkland, PLLC is sizably smaller than the other three firms noted above but the firm does indicate that it has long-established relationships with state and local governments. While McBrayer may lack some of the depth of the other three firms identified above, KRS believes that McBrayer may be a viable choice in isolated cases requiring outside legal representation and could act as an alternative choice when conflicts-of-interest issues arise with other firms preventing representation of KRS' interests in legal matters. In those situations, KRS believes that McBrayer may be a feasible solution and thus would like to consider this firm as well as an option under the RFP.

Best and Final Fee Proposal

Atty's \$80-100;
Partners \$100/hr;

Original Fee Proposal

Atty's \$90-125;
Partners \$125/hr;

Associates \$80/hr;
Paralegal \$20/hr

Associates \$90/hr;
Paralegal \$40/hr

O'Bryan, Brown & Toner PLLC

This firm did not indicate they had significant experience dealing with areas of law significant to the Kentucky Retirement Systems.

Best and Final Fee Proposal

Atty's \$160-180;
Partners \$180/hr;
Associates \$160/hr;
Paralegals \$80/hr;
Travel \$0.54 per mile
Copies \$0.10

Original Fee Proposal

Atty's \$160-180;
Partners \$180/hr;
Associates \$160/hr;
Paralegals \$80/hr;
Travel \$0.54 per mile

Littler Mendelson, P.S.C.

This firm did not indicate they had significant experience dealing with areas of law significant to the Kentucky Retirement Systems. This firm also had limited staff in Kentucky.

Best and Final Fee Proposal

Atty's \$200-315;
Relationship Mngr/Core Team \$200/hr;
Benefits Specialist/Core Team \$315/hr
Core Team \$290/hr

Original Fee Proposal

Atty's \$210-330;
Relationship Mngr/Core Team \$210/hr
Benefits Specialist/Core Team \$330/hr
Core Team \$300/hr

Graydon Head & Ritchey LLP

This firm had very few attorneys listed as licensed in Kentucky. Furthermore, they had no offices in the Frankfort area.

Best and Final Fee Proposal

Blended hourly rate;
Atty's \$285/hr;
Paralegals \$85/hr;
No cost for copying, court filings,
or other routine administrative matters.

Original Fee Proposal

Atty's \$220-475/hr;
Partner \$450-475/hr;
Of Counsel \$310/hr;
Associate \$220/hr

Dilbeck & Myers, PLLC

This firm lacked the expertise or staffing to address the legal needs of the Kentucky Retirement Systems.

Best and Final Fee Proposal

Atty's \$190/hr;
Paralegal \$80/hr;
Mileage (more than 15 miles from office) \$0.50;
Copies (only for voluminous, requires outside
copy service) \$0.20;

Original Fee Proposal

\$190/hr

Postage (larger than regular mail) \$-Actual cost

RECOMMENDATION: Staff recommends that the Committee select Stoll Keenon Ogden, Frost Brown Todd, and Dinsmore & Shohl (contingent on Humana, Inc. waiving the conflict) and adopt the scoring provided with this memo.

SCOPE OF SERVICES: GENERAL LEGAL REPRESENTATION

Legal services will be provided on a strictly as-needed basis, and there will be no guarantee of any minimum amount of work. Providers are advised that the scope of services will be considered to include, in addition to the services specified below, any services understood by competent counsel to be reasonably necessary to satisfy the duties of general legal representation to a defined benefits public pension plan. Services will include, but not necessarily be limited to, the following:

Provision of legal advice on state law issues, including:

- Represent KRS in federal or state litigation or in administrative hearings whenever KRS determines that it would be in its best interest for the Provider to represent it. Upon KRS' request, the Provider may coordinate litigation strategies with other Providers who may also represent KRS in legal matters;
- Represent KRS in other general legal matters;
- Represent KRS in bankruptcy actions;
- Provide oral and written opinions on a wide variety of legal matters;
- Provide legal advice on proposed state and federal legislation;
- Attend Board of Directors and/or Committee meetings if requested to do so;
- Provide training as needed; and
- Provide other legal services as requested by KRS.

Scoring	Stoll Keenon Ogden PLLC - KY	Frost Brown Todd – KY	Dinsmore & Shohl, LLP – KY <i>(Did not follow RFP requirements on cover ltr)</i>	McBrayer, McGinnis, Leslie & Kirkland PLLC – KY <i>(Completely Invalid RFP Response)</i>	O’Bryan, Brown & Toner PLLC - KY	Little Mendelson PSC - KY	Graydon Head & Ritchey LLP – OH <i>(Invalid RFP Response)</i>	Dilbeck & Myers, PLLC - KY
The Provider’s Qualifications 25%	24	23	22	18	15	10	12	5
The Provider’s Relevant Experience 25%	25	23	22	18	5	10	13	5
The Provider’s Available Resources 25%	22	20	21	18	12	15	12	10
The Provider’s Cost Proposal 25%	24	19	15	20	20	15	10	22
Total	95	85	80	74	52	50	47	42

KENTUCKY RETIREMENT SYSTEMS

TO: Members of the Audit Committee

FROM: David Eager
Interim Executive Director

DATE: May 4, 2017

SUBJECT: Request for Proposals (RFP) for Tax and Fiduciary Counsel

Kentucky Retirement Systems (KRS) issued an RFP for Tax and Fiduciary Counsel in October 2016. Five firms submitted responses to the RFP:

1. Ice Miller, LLP;
2. Reinhart Boerner Van Deuren, s.c.;
3. Dinsmore & Shohl, LLP;
4. Frost Brown Todd, LLC;
5. K & L Gates, LLP.

Staff has reviewed the responses to the RFP. Staff recommends that KRS contract with both Ice Miller and Reinhart for Fiduciary and Tax Counsel. Ice Miller has represented KRS for approximately 19 years and has tremendous knowledge about KRS. Ice Miller has filed PLR requests and applications for determination letters with the IRS for KRS and has a large library of memos and other legal documents on issues it has reviewed for KRS. This history with KRS is invaluable and will be lost if the relationship is terminated. Furthermore, Ice Miller represents KRS in the Seven Counties bankruptcy and it would be very detrimental to completely change legal counsel in the middle of the appellate process. Reinhart provides equivocal qualifications and general experience with Ice Miller at a lower fee. Reinhart has represented KRS as Investment Counsel for many years and has again been selected as Investment Counsel. By contracting with both Reinhart and Ice Miller KRS will be able to continue with Ice Miller's representation in Seven Counties and maintain a contractual arrangement that is valuable and have Reinhart to utilize for representation at a lower fee.

Ice Miller has a longstanding existing attorney/client relationship with KRS dating back to 1998. Ice Miller describes KRS as a "significant client." Ice Miller's application correctly chronicles a history of working directly with KRS to obtain IRS private letter ruling(s), favorable determination letters from the IRS, as well as working on the adoption of new accounting standards related to GASB

and more recently defending KRS legal interests in bankruptcy litigation. Additional past fiduciary services provided by Ice Miller to KRS include, but are not limited to, investment practice audits, governance audits, vendor contracting, and Board fiduciary training. Ice Miller represents twenty-five other public pension fund/entities (including the Retirement Systems of Alabama; Illinois Municipal Retirement Fund; Ohio Public Employees Retirement System, Tennessee Consolidated Retirement System, and Kentucky Teachers Retirement System) and brings a high level of competency and specialized knowledge within the public pension arena. *See* Appendix B. Ice Miller’s team and available resources are impressive. The two Ice Miller members designated as primary contact for KRS, Mary Beth Braitman and Robert L. Gauss, have well-established working relationships with KRS. Braitman brings 35 years of legal experience, and for the last 27 years has focused her practice on governmental plans. Gauss has 23 years of experience in the defined benefit and defined contribution administration arena. While, Ice Miller’s original fee schedule and hourly rate were one of the higher schedules, the firm reduced the rates to a 15% discount with a \$450/hour cap for its best and final offer.

Best and Final Fee Proposal

Attorney \$238-450/hour
\$450 cap
Paralegals \$216.75-301.75
Copies 0.18 cents per page
Faxes \$1.50 per page

Original Fee Proposal

Attorney \$238-500/hour
\$500 cap
Paralegals \$216.75-301.75
Copies 0.18 cents per page
Faxes \$1.50 per page

Reinhart Boerner Van Deuren, s.c also has an extensive background in serving public pension systems, such as KRS. Although KRS has not worked with Reinhart in the context of Tax and Fiduciary issues, KRS currently uses Reinhart as counsel for securities litigation and investments. Reinhart notes in their response they have extensive experience in representing public funds on general tax and investment-related tax questions. Reinhart also works with qualified plan clients on IRS qualification and compliance issues. Reinhart has served as legal counsel for independent fiduciary reviews of the New York State Common Retirement Systems, Indiana Public Employees’ Retirement System, Oregon State Board of Investment and South Carolina Public Employee Benefits Authority. Reinhart successfully represented the trustees of KRS in securing the closing of an SEC inquiry of Trustees and officers involving allegations of “pay-to play” misconduct by a former trustee. Reinhart attorneys have extensive experience advising both public pension plans and plans governed by ERISA on fiduciary, tax, benefits administration, plan design, compliance and other matters. Reinhart has over 200 attorneys and ranked in the top 250 United States law firms by the National Law Journal. Reinhart’s cost proposal was lower than the other firms and remains competitive even though Reinhart did not submit a best and final cost proposal.

Fee Proposal

Partners \$360-375/hour

Senior Associates \$270/hour
Junior Associates \$230-245/hour

Dinsmore and Shohl indicated their lawyers frequently negotiate with the Internal Revenue Service, the Department of Labor and the Pension Benefit Guaranty Corporation during plan audits, and obtain determination letters for plan qualification, plan terminations, prohibited transaction exemptions and private letter rulings, but their clients appear to be more ERISA based than governmental public pension plans. Dinsmore has more than 650 attorneys in 21 cities throughout the country, including four Kentucky offices (Louisville, Lexington, Frankfort and Covington). Five (5) of the attorneys proposed to provide services are in the Louisville office and the other two (2) attorneys are from the Washington DC and Dayton OH offices.

Best and Final Fee Proposal

Traditional rate

Partners \$365/hour
Associates \$240/hour
Paralegals \$145/hour
No charge for non-legal service providers i.e. support staff.

Original Fee Proposal

Attorneys \$255-575/hour

Blended rate proposal:

Attorneys \$300/hour
Paralegals \$145/hour
No charge for non-legal service providers, i.e. support staff.
No charge for online research, copies, local or long distance phone calls or faxes, and regular postage costs.

K&L Gates indicated it has 20 years of work with public pension fund investors. The proposed lead counsel, Peter Mixon, served as General Counsel of the California Public Employees' Retirement System (CalPERS) for 11 years before joining firm. Karrie Diaz, partner, has over 10 years experience advising clients on federal tax qualification and related rules. K&L Gates has nearly 2,000 attorneys in 46 offices on five continents. The Response came from its Seattle, WA, office. Five (5) attorneys were proposed to serve KRS, four (4) from Seattle and one (1) from Charlotte. Although they offer a wide range of services, the firm is very large and it does not appear to focus its practice on governmental pension plans.

Best and Final Fee Proposal

P. Mixon, Partner \$450/hour
K. Diaz, Partner \$450/hour

Original Fee Proposal

P. Mixon, Partner \$495/hour
K. Diaz, Partner \$470/hour

E. Zimmer, Partner \$450/hour
J. Addis, Associate \$330/hour
A. Fritz, Associate \$290/hour
No charges for copying, storage, fax or mail.

E. Zimmer, Partner \$460/hour
J. Addis, Associate \$330/hour
A. Fritz, Associate \$290/hour

Frost Brown Todd (FBT) indicated it has experience in fiduciary law and public pension plan administration issues but did not list any representative clients. Of the attorneys proposed to represent KRS, Debbie Reiss Hardesty has experience with ERISA plans and noted she served two (2) terms as a member of the Board of Trustees of the Judicial Form Retirement System Another attorney, Alison Stemler is serving on the Public Pension Oversight Board until June 30, 2017. FBT represents the Kentucky Transportation Cabinet, Lexington Fayette Urban County Government, the Office of the State Budget Director, and Hardin County. FBT represents Northern Trust in litigation against KRS. Northern Trust has waived the conflict.

Best and Final Fee Proposal

Blended rate proposal:

Attorneys \$385/hour
Paralegals \$185/hour
Copies at 5 cents per page and waiving faxing fees.

Original Fee Proposal

Blended Rate:
All “timekeepers”
\$393/hour

RECOMMENDATION: This memo with proposed scoring, the RFP, the responses to the RFP, and the best and final cost proposals are being provided for your review prior to the Committee’s regularly scheduled meeting on May 4, 2017.

SCOPE OF SERVICES: TAX & FIDUCIARY COUNSEL

Legal services will be provided on a strictly as-needed basis, and there will be no guarantee of any minimum amount of work. Providers are advised that the scope of services will be considered to include, in addition to the services specified below, any services understood by competent counsel to be reasonably necessary to satisfy the duties of tax and fiduciary counsel to a defined benefits public pension plan. Services will include, but not necessarily be limited to, the following:

Provision of legal advice on tax and fiduciary law issues, including:

- Compliance with fiduciary responsibilities
- Compliance with state and federal statutory requirements
- Ethics and conflicts of interest issues
- Administrative processes
- Legal authority and processes
- Benefits and plan design issues
- Investment policies and procedures
- Risk management
- Liability and insurance coverage
- Audits and investigations
- Annual report publication
- Training on fiduciary issues

Provision of legal advice on public pension plan administration issues, including:

- Tax qualification issues
- Taxation of distributions
- Compliance with all relevant IRS regulations
- Compliance with all IRS reporting requirements
- Drafting, reviewing, and interpreting state legislation with potential tax consequences
- Providing oral and written legal opinions on tax matters
- Advising the Systems of changes to relevant laws and regulations in a timely manner
- Drafting and/or reviewing the Systems policies and procedures
- Drafting, reviewing, and interpreting federal legislative and regulatory materials
- Preparing requests for private letter rulings
- Representing the Systems in any actions before federal administrative agencies pertaining to taxation issues
- Representing the Systems in any litigation that may arise in state and federal courts pertaining to taxation issues
- Responding to information requests from the IRS and any other federal or state agencies
- Attending Board of Directors and/or Committee meetings if requested to do so
- Attending meetings and hearings, including legislative hearings, if requested to present information or respond to questions concerning qualification issues, pension plan design, or any other federal taxation issues

Scoring	Ice Miller – IN	Reinhart Boerner Van Deuren – WI	Frost Brown Todd – KY	Dinsmore & Shohl, LLP – KY	K&L Gates - WA
The Provider's Qualifications 25%	25	24	17	14	15
The Provider's Relevant Experience 25%	25	23	15	14	15

The Provider's Available Resources 25%	22	20	16	17	14
The Provider's Cost Proposal 25%	20	22	15	21	20
Total	92	89	63	66	64

MEMORANDUM

Date: April 21, 2017
To: Connie Davis
 Director of Internal Audit
From: Karen Roggenkamp
 Executive Director of Operations
Re: **FY 2017 Financial Highlights**

KENTUCKY RETIREMENT SYSTEMS						
<i>Net Position Comparison – Pension Fund</i>						
	KERS	KHAZ	CERS	CHAZ	SPRS	TOTAL
Third Quarter of FY 2017	\$2,031,546,910	\$585,350,030	\$6,600,707,046	\$2,179,094,565	\$246,615,935	\$11,643,314,486
FY 2016 End of Period (6/30/16)	\$1,980,292,118	\$527,879,431	\$6,141,394,419	\$2,010,174,047	\$218,012,479	\$10,877,752,495
Change in Net Position	\$51,254,792	\$57,470,599	\$459,312,627	\$168,920,518	\$28,603,456	\$765,561,991

FY 2017 Summary (period ending March 31):

Total Pension Net Assets were \$11.6 Billion at quarter end compared to \$10.9 Billion at the end of Fiscal Year (FY) 2016. The primary factors of \$765.6 Million (7.0%) increase were higher employer contributions and positive investment performance.

Comments & Comparisons to Prior Year:

- Total **Contributions** were \$1.24 B which is an increase of \$278.8 M from third quarter of FY16. The following were the major drivers of the increase in contributions:
 - Member contributions increased by \$32.2M due to an increase in covered payroll (CERS and CERS Haz).
 - Employer contributions increased by \$169.2M due to higher contribution rates For KERS, KERS Haz, and SPRS.
 - The inflow of \$73.6M as appropriated by the General Fund (ARC+) during last year’s legislative session.
- Overall **Investment Income** was \$1.05B compared to a negative \$216.1M last year. The major drivers of the increase in Investment Income were:
 - The net appreciation in the FV of Investments increased from a negative \$274.7M in FY16 to a positive \$848.7M in FY17. The increase in FV for the third quarter of FY17 is made up of realized gains of \$496.9M and unrealized gains of \$351.8M
 - Interest and Dividends earned during the 2017 fiscal year increased by \$152.5M from prior year to \$260.3M. The increase in interest and dividends is related to increased Private Equity income as well as market changes.
 - Investment expenses were \$62.4M slightly higher than FY16 of \$52.1M. Investment Fees increased due to continued reporting improvements in Absolute Return.
- Total **Deductions** were \$1.5B (up \$50.2M from 2016). Benefits/Refunds totaled \$1.5B. The 5.4% increase was primarily driven by CERS Nonhaz and CERS Haz retirement payments. Pension administrative expenses were \$25.6M compared to \$29.3M for same period last year.

KENTUCKY RETIREMENT SYSTEMS						
<i>Net Position Comparison – Insurance Fund</i>						
	KERS	KHAZ	CERS	CHAZ	SPRS	TOTAL
Third Quarter of FY 2017	\$742,842,521	\$472,145,499	\$2,098,114,178	\$1,148,752,639	\$173,535,611	\$4,635,390,447
FY 2016 End of Period (6/30/16)	\$668,318,886	\$437,395,843	\$1,908,549,216	\$1,056,097,315	\$160,947,901	\$4,231,309,161
Change in Net Position	\$74,523,635	\$34,749,656	\$189,564,962	\$92,655,324	\$12,587,710	\$404,081,286

FY 2017 Summary (period ending March 31):

Total Insurance Net Assets were \$4.2 Billion at the end of Fiscal Year (FY) 2016 and increased by 9.5% to \$4.6 Billion. Total contributions and net investment income of \$674.6 Million offset deductions of \$270.5 Million, resulted in an increase in net position of \$404.1 Million.

Comments & Comparisons to Prior Year:

- Total **Contributions** were \$251.1M (\$7.8M lower than 2016) due to a decrease in required employer contributions credited to the insurance fund across three of the five plans (KERS Haz, CERS Haz, and SPRS).
- Overall **Investment Income** was positive \$423.5M compared to a negative \$64.2M in 2016. The major drivers of Investment Income were:
 - The net appreciation in the FV of Investments was positive \$348.1M compared to negative \$85.1M in 2016. The increase in FY during the first quarter of FY17 is made up of realized gains of \$199.8M and unrealized gains of \$148.2M.
 - Interest and Dividends were \$99.9M (increase of \$57.0M from the prior year). The increase in interest and dividends is related to increased Private Equity income as well as market changes.
 - Investment expenses were \$24.9M, slightly higher than FY16 of \$22.9M. Investment Fees increased due to continued reporting improvements in Absolute Return.
- Total **Deductions** were \$270.5M (higher by \$6.0M compared to 2016). A slight increase in Healthcare Premiums accounted for increase.

KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF NET POSITION
PENSION FUNDS
As of March 31, 2017
(Unaudited)(In Whole Dollars)

	KERS	CERS	SPRS	CHAZ	KHAZ	2017	2016		
ASSETS									
Cash and Short-term Investments									
Cash Deposits	\$ 450,598	\$ 328,044	\$ 60,755	\$ 107,691	\$ 34,244	\$ 981,333	\$ 3,032,511	-68%	1
Short-term Investments	\$ 138,034,736	\$ 453,136,202	\$ 19,571,393	\$ 157,291,640	\$ 40,974,530	\$ 809,008,500	\$ 272,757,457	197%	2
Total Cash and Short-term Investments	\$ 138,485,334	\$ 453,464,246	\$ 19,632,148	\$ 157,399,331	\$ 41,008,774	\$ 809,989,833	\$ 275,789,968		
RECEIVABLES									
Accounts Receivable	\$ 73,583,523	\$ 57,586,616	\$ 12,074,933	\$ 18,997,056	\$ 6,985,358	\$ 169,227,486	\$ 132,771,653	27%	3
Accounts Receivable - Investments	\$ 41,288,741	\$ 119,002,197	\$ 4,590,109	\$ 38,452,797	\$ 10,939,398	\$ 214,273,242	\$ 266,793,373	-20%	4
Accounts - Alternate Participation	\$ -	\$ -	\$ -	\$ 94,335	\$ -	\$ 94,335	\$ 101,245	-7%	
Total Receivables	\$ 114,872,264	\$ 176,588,812	\$ 16,665,043	\$ 57,544,187	\$ 17,924,756	\$ 383,595,062	\$ 399,666,271		
INVESTMENTS, AT FAIR VALUE									
Fixed Income	\$ 297,163,869	\$ 567,062,031	\$ 29,341,794	\$ 186,151,785	\$ 49,083,339	\$ 1,128,802,817	\$ 1,125,047,379	0%	
Public Equities	\$ 757,882,437	\$ 3,318,540,082	\$ 106,929,974	\$ 1,095,643,361	\$ 294,020,837	\$ 5,573,016,691	\$ 5,498,854,053	1%	
Private Equities	\$ 364,541,450	\$ 787,100,242	\$ 29,837,483	\$ 266,315,475	\$ 73,523,874	\$ 1,521,318,524	\$ 1,319,879,305	15%	5
Derivatives	\$ 2,654,106	\$ 11,586,295	\$ 365,300	\$ 3,827,232	\$ 1,026,153	\$ 19,459,086	\$ 16,372,864	19%	6
Absolute Return	\$ 177,325,581	\$ 552,675,157	\$ 18,678,820	\$ 175,132,062	\$ 46,369,394	\$ 970,181,014	\$ 1,160,044,691	-16%	7
Real Return	\$ 137,801,619	\$ 540,553,536	\$ 18,519,983	\$ 177,543,472	\$ 46,454,680	\$ 920,873,289	\$ 882,446,743	4%	
Real Estate	\$ 80,255,499	\$ 304,671,168	\$ 11,446,970	\$ 97,349,042	\$ 28,469,190	\$ 522,191,869	\$ 491,489,071	6%	
Total Investments, at Fair Value	\$ 1,817,624,562	\$ 6,082,188,509	\$ 215,120,323	\$ 2,001,962,429	\$ 538,947,467	\$ 10,655,843,291	\$ 10,494,134,105		
FIXED/INTANGIBLE ASSETS									
Equipment	\$ 146,132	\$ 259,298	\$ 2,280	\$ 22,856	\$ 13,502	\$ 444,068	\$ 153,055		
Intangible Assets	\$ 2,665,792	\$ 4,547,822	\$ 35,342	\$ 372,672	\$ 230,787	\$ 7,852,415	\$ 8,324,181		
Total Fixed Assets	\$ 2,811,924	\$ 4,807,121	\$ 37,622	\$ 395,528	\$ 244,289	\$ 8,296,484	\$ 8,477,236	-2%	
Total Assets	\$ 2,073,794,084	\$ 6,717,048,688	\$ 251,455,136	\$ 2,217,301,476	\$ 598,125,285	\$ 11,857,724,670	\$ 11,178,067,580		
LIABILITIES									
Accounts Payable	\$ 1,132,080	\$ 2,762,159	\$ 379,150	\$ 1,617,851	\$ 2,263,249	\$ 8,154,489	\$ 11,797,415	-31%	8
Investment Accounts Payable	\$ 41,115,094	\$ 113,579,481	\$ 4,460,060	\$ 36,589,060	\$ 10,512,008	\$ 206,255,702	\$ 246,767,437	-16%	9
Total Liabilities	\$ 42,247,174	\$ 116,341,640	\$ 4,839,211	\$ 38,206,910	\$ 12,775,256	\$ 214,410,191	\$ 258,564,851		
Total Plan Net Assets	\$ 2,031,546,910	\$ 6,600,707,048	\$ 246,615,925	\$ 2,179,094,566	\$ 585,350,029	\$ 11,643,314,478	\$ 10,919,502,728		

NOTE - Variance Explanation

- 1 Variance is a result of continuous fluctuation of deposits and transactions that flow through the cash account.
- 2 Short Term Investments is primarily comprised of the cash that is on hand with the custodial bank along with any amounts of cash managers and brokers may have; therefore, the variance is driven by cash flow.
- 3 The increase in Accounts Receivable is a result of the increase in the contribution rates (funding of the ARC).
- 4 Variance is a result of transactions activity which is based on each individual manager.
- 5 Additional funding and appreciation of assets.
- 6 Derivatives include currency forwards/futures as permitted by KRS investment policy. Derivative income increases as the hedging investment offsets the strong USD.
- 7 Reduction in allocation to Absolute Return as instructed by the Investment Committee.
- 8 The decrease in Accounts Payable is due to a decrease in credit invoices at end of the quarter.
- 9 Variance is a result of transactions activity which is based on each individual manager.

KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF CHANGES IN NET POSITION
PENSION FUNDS
For the Nine Months Ended March 31, 2017
(Unaudited)(In Whole Dollars)

	KERS	CERS	SPRS	CHAZ	KHAZ	2017	2016		
ADDITIONS									
Member Contributions	\$ 76,801,075	\$ 117,787,888	\$ 4,038,311	\$ 49,024,612	\$ 13,075,136	\$ 260,727,022	\$ 228,545,471	14%	1
Employer Contributions	\$ 488,122,442	\$ 258,633,919	\$ 28,645,940	\$ 88,868,455	\$ 28,390,292	\$ 892,661,048	\$ 723,416,248	23%	2
General Fund Appropriations	\$ 43,644,750	\$ -	\$ 18,750,000	\$ -	\$ 11,250,000	\$ 73,644,750	\$ -		
Pension Spiking Contributions	\$ 583,418	\$ 1,310,602	\$ 207,122	\$ 1,128,294	\$ 236,306	\$ 3,465,742	\$ 1,949,710	78%	3
Health Insurance Contributions (HB1)	\$ 3,841,255	\$ 7,177,841	\$ 99,202	\$ 1,397,507	\$ 608,278	\$ 13,124,084	\$ 10,926,330	20%	4
Total Contributions	\$ 612,992,940	\$ 384,910,250	\$ 51,740,575	\$ 140,418,869	\$ 53,560,012	\$ 1,243,622,646	\$ 964,837,759		
INVESTMENT INCOME									
From Investing Activities									
Net Appreciation in FV of Investments	\$ 120,526,273	\$ 505,221,430	\$ 15,313,607	\$ 164,988,613	\$ 42,608,948	\$ 848,658,871	\$ (274,672,748)	####	5
Interest/Dividends	\$ 52,007,160	\$ 143,488,979	\$ 5,622,538	\$ 46,706,489	\$ 12,512,148	\$ 260,337,313	\$ 107,866,104	####	6
Total Investing Activities Income	\$ 172,533,432	\$ 648,710,409	\$ 20,936,145	\$ 211,695,102	\$ 55,121,096	\$ 1,108,996,184	\$ (166,806,643)		
Investment Expense	\$ 11,327,086	\$ 35,240,020	\$ 1,280,263	\$ 11,498,050	\$ 3,102,461	\$ 62,447,881	\$ 52,079,758	20%	7
Net Income from Investing Activities	\$ 161,206,346	\$ 613,470,389	\$ 19,655,882	\$ 200,197,052	\$ 52,018,635	\$ 1,046,548,303	\$ (218,886,401)		
From Securities Lending Activities									
Securities Lending Income	\$ 304,304	\$ 1,091,408	\$ 37,135	\$ 355,676	\$ 92,948	\$ 1,881,469	\$ 3,361,028		
Security Lending Borrower Rebates	\$ 53,409	\$ 168,141	\$ 5,900	\$ 53,970	\$ 13,642	\$ 295,062	\$ 28,239		
Security Lending Agent Fee	\$ 37,628	\$ 138,462	\$ 4,684	\$ 45,247	\$ 11,894	\$ 237,915	\$ 499,918		
Net Income from Securities Lending	\$ 213,266	\$ 784,804	\$ 26,551	\$ 256,458	\$ 67,412	\$ 1,348,492	\$ 2,832,871	-52%	8
Total Investment Income	\$ 161,419,612	\$ 614,255,193	\$ 19,682,433	\$ 200,453,510	\$ 52,086,047	\$ 1,047,896,795	\$ (216,053,531)		
Total Additions	\$ 774,412,552	\$ 999,165,443	\$ 71,423,008	\$ 340,872,379	\$ 105,646,059	\$ 2,291,519,441	\$ 748,784,228		
DEDUCTIONS									
Benefit Payments	\$ 705,570,763	\$ 513,417,543	\$ 42,651,486	\$ 169,175,545	\$ 45,774,819	\$ 1,476,590,156	\$ 1,422,170,780	4%	
Refunds	\$ 9,060,450	\$ 11,138,253	\$ 25,827	\$ 1,734,578	\$ 1,683,091	\$ 23,642,199	\$ 24,069,089	-2%	
Administrative Expenses	\$ 8,481,439	\$ 15,219,922	\$ 141,303	\$ 1,035,085	\$ 713,674	\$ 25,591,423	\$ 29,272,454	-13%	9
Capital Project Expenses	\$ 45,108	\$ 77,098	\$ 936	\$ 6,653	\$ 3,876	\$ 133,672	\$ 249,368	-46%	#
Total Deductions	\$ 723,157,761	\$ 539,852,816	\$ 42,819,552	\$ 171,951,861	\$ 48,175,461	\$ 1,525,957,450	\$ 1,475,761,692		
Net Increase(Decrease) in Plan Net Assets	\$ 51,254,792	\$ 459,312,627	\$ 28,603,456	\$ 168,920,518	\$ 57,470,599	\$ 765,561,991	\$ (726,977,464)		
PLAN NET ASSETS HELD IN TRUST									
FOR PENSION BENEFITS									
Beginning of Period	\$ 1,980,292,118	\$ 6,141,394,419	\$ 218,012,479	\$ 2,010,174,047	\$ 527,879,431	\$ 10,877,752,495	\$ 11,646,480,202		
End of Period	\$ 2,031,546,910	\$ 6,600,707,046	\$ 246,615,935	\$ 2,179,094,565	\$ 585,350,030	\$ 11,643,314,486	\$ 10,919,502,738		

NOTE - Variance Explanation

- 1 The increase in Member Contributions is primarily due to an increase in covered payroll for CERS and CERS Haz.
- 2 The increase in Employer Contributions is due to an increase in the Employer Contribution rate and the increase in covered payroll CERS and CERS Haz.
- 3 Pension Spiking contributions increased due to an increase in Pension Spiking billings for the quarter.
- 4 The increase in Health Insurance Contributions is due to an increase in covered payroll CERS and CERS Haz.
- 5 Favorable market conditions resulting in appreciation of assets.
- 6 Favorable market conditions leading to a greater amount of dollars invested and yields improving.
- 7 Favorable market conditions resulting in appreciation of assets has led to increased fees in dollar terms.
- 8 The Sec Lending Program is in the process of transitioning from Deutsche Bank to BNY Mellon who has the service provider for this program. We are currently in the process of rebuilding this program at BNY. These are not just a transfer of assets from one manager to another. We met with the Team from BNY last week and they are still getting approvals with counter parties to do business with KRS. The market also plays a role in this as securities lending tends to thrive more in down markets.
- 9 Decrease is due to a change in processing of Insurance Admin Fees.
- 10 Capital Project expenses continue to decline as START Project balance decreases.

KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF NET POSITION
INSURANCE FUNDS
As of March 31, 2017
(Unaudited)(In Whole Dollars)

	KERS	CERS	SPRS	CHAZ	KHAZ	2017	2016		
ASSETS									
Cash and Short-Term Investments									
Cash Deposits	\$ 179,273	\$ 377,557	\$ 4,191	\$ 11,896	\$ 13,014	\$ 585,931	\$ 499,847	17%	1
Short-term Investments	\$ 84,170,836	\$ 126,138,137	\$ 9,701,118	\$ 65,107,416	\$ 34,916,988	\$ 320,034,495	\$ 118,837,378	169%	2
Total Cash and Short-term	\$ 84,350,108	\$ 126,515,695	\$ 9,705,309	\$ 65,119,312	\$ 34,930,002	\$ 320,620,426	\$ 119,337,225		
RECEIVABLES									
Accounts Receivable	\$ 13,305,523	\$ 15,061,534	\$ 822,422	\$ 5,367,089	\$ 572,182	\$ 35,128,750	\$ 32,421,459	8%	
Investment Accounts Receivable	\$ 16,933,390	\$ 49,128,504	\$ 4,108,938	\$ 27,031,259	\$ 11,198,473	\$ 108,400,565	\$ 113,739,075	-5%	
Total Receivables	\$ 30,238,913	\$ 64,190,038	\$ 4,931,361	\$ 32,398,348	\$ 11,770,656	\$ 143,529,315	\$ 146,160,534		
INVESTMENTS, AT FAIR VALUE									
Fixed Income	\$ 60,525,486	\$ 167,053,716	\$ 13,949,026	\$ 92,342,244	\$ 39,049,306	\$ 372,919,778	\$ 821,340,088	-55%	3
Public Equities	\$ 374,601,759	\$ 1,072,293,903	\$ 88,791,330	\$ 588,905,532	\$ 242,003,015	\$ 2,366,595,538	\$ 1,810,591,587	31%	4
Private Equities	\$ 60,630,247	\$ 274,569,786	\$ 23,342,881	\$ 153,489,291	\$ 54,368,391	\$ 566,400,596	\$ 432,982,111	31%	5
Derivatives	\$ 1,232,377	\$ 3,513,573	\$ 291,283	\$ 1,930,110	\$ 797,046	\$ 7,764,389	\$ 6,071,030	28%	6
Absolute Return	\$ 61,013,741	\$ 173,177,038	\$ 15,181,355	\$ 96,999,208	\$ 40,488,773	\$ 386,860,116	\$ 438,471,872	-12%	7
Real Return	\$ 57,323,946	\$ 167,990,715	\$ 12,819,876	\$ 90,695,363	\$ 37,246,408	\$ 366,076,308	\$ 332,718,648	10%	8
Alternative Investment	\$ 30,429,678	\$ 99,506,610	\$ 8,729,687	\$ 54,547,059	\$ 22,942,819	\$ 216,155,852	\$ 196,011,343	10%	9
Total Investments, at Fair Value	\$ 645,757,233	\$ 1,958,105,343	\$ 163,105,438	\$ 1,078,908,806	\$ 436,895,757	\$ 4,282,772,577	\$ 4,038,186,680		
Total Assets	\$ 760,346,255	\$ 2,148,811,075	\$ 177,742,108	\$ 1,176,426,466	\$ 483,596,415	\$ 4,746,922,318	\$ 4,303,684,438		
LIABILITIES									
Accounts Payable	\$ 240,043	\$ 648,623	\$ 11,646	\$ 127,791	\$ 19,069	\$ 1,047,171	\$ 19,918	5158%	#
Investment Accounts Payable	\$ 17,263,681	\$ 50,048,274	\$ 4,194,852	\$ 27,546,036	\$ 11,431,847	\$ 110,484,690	\$ 126,599,104	-13%	#
Total Liabilities	\$ 17,503,723	\$ 50,696,897	\$ 4,206,498	\$ 27,673,827	\$ 11,450,916	\$ 111,531,860	\$ 126,619,022		
Total Plan Net Assets	\$ 742,842,531	\$ 2,098,114,179	\$ 173,535,610	\$ 1,148,752,639	\$ 472,145,499	\$ 4,635,390,457	\$ 4,177,065,416		

NOTE - Variance Explanation

- 1 Variance is a result of continuous fluctuation of deposits and transactions that flow through the cash account.
- 2 Short Term Investments is primarily comprised of the cash that is on hand with the custodial bank along with any amounts of cash managers and brokers may have; therefore, the variance is driven by cash flow.
- 3 Reduction in Fixed Income is due to a reduced allocation beginning 1/1/16.
- 4 Increase in Public Equity is due to an increased allocation beginning 1/1/16 combined with global equity performance of 16% over the last 12 months.
- 5 Additional funding and appreciation of assets.
- 6 Derivatives include currency forwards/futures as permitted by KRS investment policy. Derivative income increases as the hedging investment offsets the strong USD.
- 7 Reduction in allocation to Absolute Return as instructed by the Investment Committee.
- 8 Additional funding and appreciation of assets.
- 9 Additional funding and appreciation of assets.
- 10 Increase in Payables is due to higher outstanding Employer credit invoices compared to the same period last year.
- 11 Variance is a result of transactions activity which is based on each individual manager.

KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF CHANGES IN NET POSITION
INSURANCE FUNDS
For the Six Months Ended March 31, 2017
(Unaudited)(In Whole Dollars)

	KERS	CERS	SPRS	CHAZ	KHAZ	2017	2016	
ADDITIONS								
Employer Contributions	\$101,673,733	\$ 91,734,586	\$ 7,024,234	\$ 40,060,980	\$ 3,508,398	\$ 244,001,930	\$ 251,455,570	-3%
Medicare Drug Reimbursement	\$ 1,268	\$ 1,152	\$ 39	\$ 77	\$ 13	\$ 2,548	\$ -	
Insurance Premiums	\$ 196,916	\$ 560,705	\$ (49,224)	\$ (287,493)	\$ (55,258)	\$ 365,645	\$ 529,408	-31% 1
Retired Reemployed Healthcare	\$ 2,765,282	\$ 2,665,504	\$ -	\$ 588,387	\$ 694,434	\$ 6,713,606	\$ 6,925,531	-3%
Total Contributions	\$104,637,198	\$ 94,961,946	\$ 6,975,048	\$ 40,361,951	\$ 4,147,586	\$ 251,083,729	\$ 258,910,509	
INVESTMENT INCOME								
From Investing Activities								
Net Appreciation in FV of Investments	\$ 55,328,916	\$ 157,163,969	\$ 13,045,852	\$ 86,508,717	\$ 36,012,294	\$ 348,059,748	\$ (85,131,677)	509% 2
Interest/Dividends	\$ 15,466,684	\$ 45,333,144	\$ 3,818,560	\$ 24,975,389	\$ 10,334,494	\$ 99,928,271	\$ 42,942,318	133% 3
Total From Investing Activities	\$ 70,795,601	\$ 202,497,113	\$ 16,864,411	\$ 111,484,106	\$ 46,346,788	\$ 447,988,019	\$ (42,189,360)	
Investment Expense	\$ 3,093,879	\$ 11,809,858	\$ 988,187	\$ 6,525,404	\$ 2,483,150	\$ 24,900,479	\$ 22,944,413	9%
Net Income from Investing Activities	\$ 67,701,722	\$ 190,687,254	\$ 15,876,224	\$ 104,958,702	\$ 43,863,638	\$ 423,087,540	\$ (65,133,772)	
From Securities Lending								
Securities Lending Income	\$ 98,774	\$ 259,546	\$ 21,315	\$ 142,174	\$ 61,208	\$ 583,016	\$ 1,137,854	
Security Lending Borrower Rebates	\$ 7,967	\$ 18,882	\$ 1,605	\$ 10,193	\$ 5,059	\$ 43,706	\$ 80,058	
Security Lending Agent Fees	\$ 13,616	\$ 36,087	\$ 2,954	\$ 19,790	\$ 8,418	\$ 80,866	\$ 158,669	
Net Income from Securities Lending	\$ 77,191	\$ 204,577	\$ 16,755	\$ 112,191	\$ 47,731	\$ 458,444	\$ 899,126	-49% 4
Total Net Income from Investments	\$ 67,778,913	\$ 190,891,831	\$ 15,892,979	\$ 105,070,893	\$ 43,911,368	\$ 423,545,984	\$ (64,234,646)	
Total Additions	\$172,416,110	\$ 285,853,777	\$ 22,868,027	\$ 145,432,844	\$ 48,058,954	\$ 674,629,713	\$ 194,675,863	
DEDUCTIONS								
Healthcare Premiums Subsidies	\$ 95,826,358	\$ 93,048,670	\$ 10,211,258	\$ 52,376,320	\$ 13,194,762	\$ 264,657,369	\$ 258,400,962	2%
Administrative Expense	\$ 650,388	\$ 593,268	\$ 50,302	\$ 284,104	\$ 79,330	\$ 1,657,392	\$ 1,195,991	39% 5
Self Funded Healthcare Costs	\$ 1,415,728	\$ 2,646,878	\$ 18,757	\$ 117,097	\$ 35,205	\$ 4,233,665	\$ 4,895,110	-14% 6
Excise Tax Insurance						\$ 8,832	\$ -	
Total Deductions	\$ 97,892,475	\$ 96,288,816	\$ 10,280,317	\$ 52,777,521	\$ 13,309,297	\$ 270,548,426	\$ 264,500,895	
Net Increase(Decrease) in Plan Net Assets	\$ 74,523,636	\$ 189,564,961	\$ 12,587,710	\$ 92,655,323	\$ 34,749,656	\$ 404,081,287	\$ (69,825,033)	
NET PLAN ASSETS HELD IN TRUST FOR INSURANCE BENEFITS								
Beginning of Period	\$668,318,886	\$ 1,908,549,216	\$ 160,947,901	\$ 1,056,097,315	\$ 437,395,843	\$ 4,231,309,161	\$ 4,246,890,439	
End of Period	\$742,842,521	\$ 2,098,114,178	\$ 173,535,611	\$ 1,148,752,639	\$ 472,145,499	\$ 4,635,390,447	\$ 4,177,065,406	

NOTE - Variance Explanation

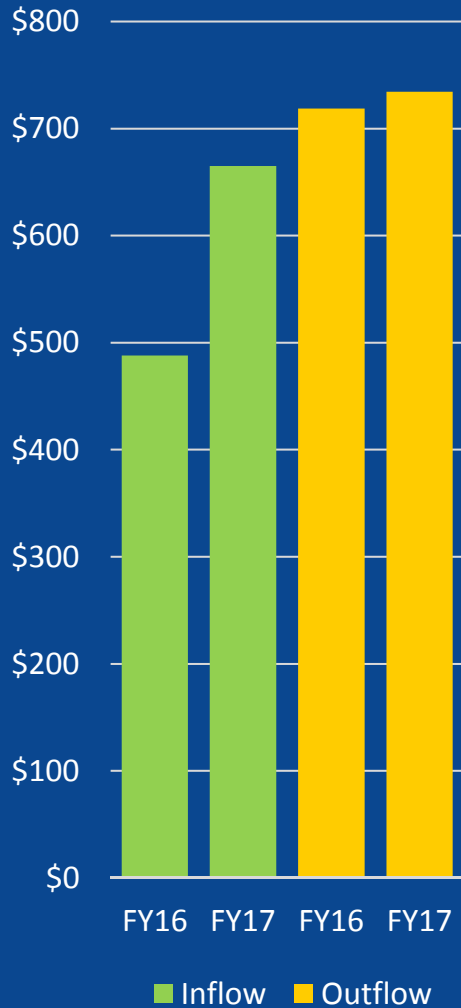
- 1 The decrease in Insurance Premiums is due to an increase in direct pay billing refunds to hazardous duty retirees.
- 2 Favorable market conditions resulting in appreciation of assets.
- 3 Favorable market conditions leading to a greater amount of dollars invested and yields improving.
- 4 The Sec Lending Program is in the process of transitioning from Deutsche Bank to BNY Mellon who has the service provider for this program. We are currently in the process of rebuilding this program at BNY. These are not just a transfer of assets from one manager to another. We met with the Team from BNY last week and they are still getting approvals with counter parties to do business with KRS. The market also plays a role in this as securities lending tends to thrive more in down markets.
- 5 Increase due to increased administrative fees for the under 65 insurance plans through Dept. of Employee Insurance.
- 6 Decrease due to lower self funded direct billing from Humana.



FY16-FY17

Inflows increased by 36.36%

Outflows increased by 2.17%



CASH FLOW – PENSION		
\$000's		
Contributions	FY16-Q3	FY17-Q3
<i>Member Contributions</i>	\$76,071	\$76,801
<i>Employer Contributions</i>	389,103	488,122
<i>General Fund Appropriations</i>		43,645
<i>Pension Spiking Contributions</i>	314	583
<i>Health Insurance Contributions (HB1)</i>	3,584	3,841
<i>Investment Income</i>	18,843	52,312
Contribution Inflow	487,915	665,304
<i>Benefit Payments</i>	691,494	705,571
<i>Refunds</i>	9,613	9,061
<i>Administrative Expenses</i>	9,845	8,481
<i>Capital Project Expenses</i>	85	45
<i>Investment Expense (Includes Securities)</i>	7,938	11,418
Contribution Outflow	718,975	734,576
Net Contributions	(231,060)	(69,272)
<i>Realized Gain/(Loss)</i>	48,379	70,396
<i>Unrealized Gain/(Loss)</i>	(105,083)	50,131
Total Net Position	\$(287,764)	\$51,255



FY16-FY17

Inflows increased by 83.61%

Outflows increased by 3.65%



CASH FLOW – PENSION

\$000's

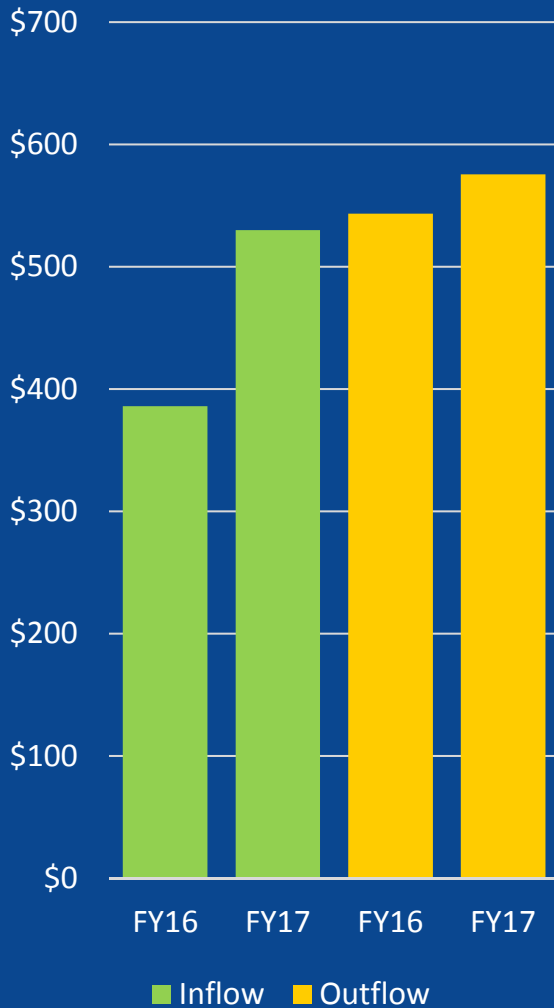
Contributions	FY16-Q3	FY17-Q3
<i>Member Contributions</i>	\$11,095	\$13,075
<i>Employer Contributions</i>	19,017	28,390
<i>General Fund Appropriations</i>		11,250
<i>Pension Spiking Contributions</i>	42	236
<i>Health Insurance Contributions (HB1)</i>	507	608
<i>Investment Income</i>	5,374	12,605
Contribution Inflow	36,035	66,164
<i>Benefit Payments</i>	44,309	45,775
<i>Refunds</i>	1,668	1,683
<i>Administrative Expenses</i>	832	714
<i>Capital Project Expenses</i>	7	4
<i>Investment Expense (Includes Securities)</i>	2,681	3,128
Contribution Outflow	49,497	51,304
Net Contributions	(13,462)	14,860
<i>Realized Gain/(Loss)</i>	(1,776)	25,361
<i>Unrealized Gain/(Loss)</i>	(9,212)	17,248
Total Net Position	\$(24,450)	\$57,469



FY16-FY17

Inflows increased by 37.28%

Outflows increased by 5.90%



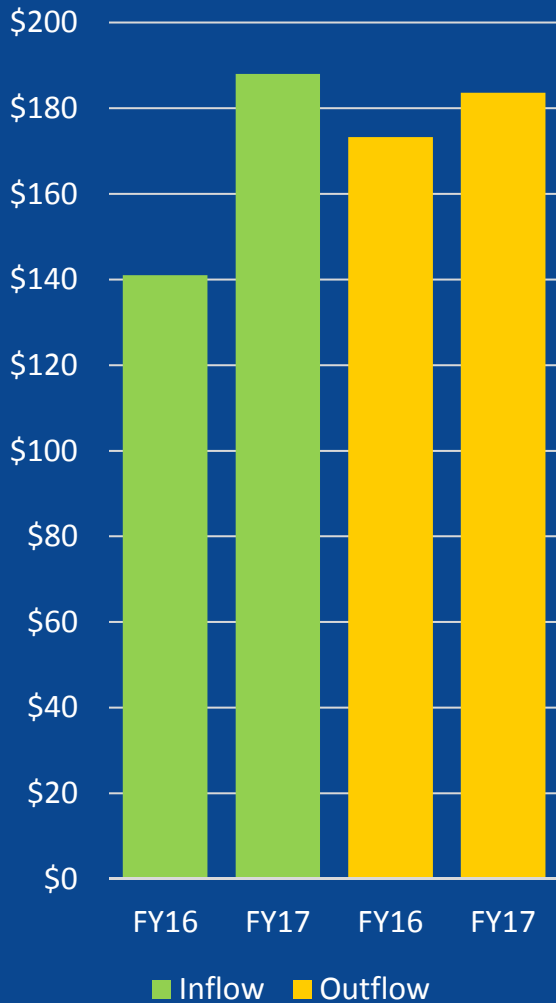
CASH FLOW – PENSION		
\$000's		
Contributions	FY16-Q3	FY17-Q3
<i>Member Contributions</i>	\$99,496	\$117,788
<i>Employer Contributions</i>	215,503	258,634
<i>General Fund Appropriations</i>	-	-
<i>Pension Spiking Contributions</i>	877	1,311
<i>Health Insurance Contributions (HB1)</i>	5,699	7,178
<i>Investment Income</i>	64,123	144,580
Contribution Inflow	385,698	529,491
<i>Benefit Payments</i>	484,983	513,418
<i>Refunds</i>	10,541	11,138
<i>Administrative Expenses</i>	17,106	15,220
<i>Capital Project Expenses</i>	143	77
<i>Investment Expense (Includes Securities)</i>	30,559	35,547
Contribution Outflow	543,332	575,400
Net Contributions	(157,634)	(45,909)
<i>Realized Gain/(Loss)</i>	(38,881)	295,758
<i>Unrealized Gain/(Loss)</i>	(115,222)	209,464
Total Net Position	\$(311,737)	\$459,313



FY16-FY17

Inflows increased by 33.11%

Outflows increased by 5.94%



CASH FLOW – PENSION		
\$000's		
Contributions	FY16-Q3	FY17-Q3
<i>Member Contributions</i>	\$37,856	\$49,025
<i>Employer Contributions</i>	80,592	88,868
<i>General Fund Appropriations</i>	-	-
<i>Pension Spiking Contributions</i>	675	1,128
<i>Health Insurance Contributions (HB1)</i>	1,052	1,398
<i>Investment Income</i>	20,669	47,062
Contribution Inflow	140,844	187,481
<i>Benefit Payments</i>	159,240	169,176
<i>Refunds</i>	2,237	1,735
<i>Administrative Expenses</i>	1,313	1,035
<i>Capital Project Expenses</i>	12	7
<i>Investment Expense (Includes Securities)</i>	10,465	11,597
Contribution Outflow	173,267	183,550
Net Contributions	(32,423)	3,931
<i>Realized Gain/(Loss)</i>	(12,505)	95,991
<i>Unrealized Gain/(Loss)</i>	(32,378)	68,998
Total Net Position	\$(77,306)	\$168,920



FY16-FY17

Inflows increased by 124.45%

Outflows increased by 1.87%



CASH FLOW – PENSION

\$000's

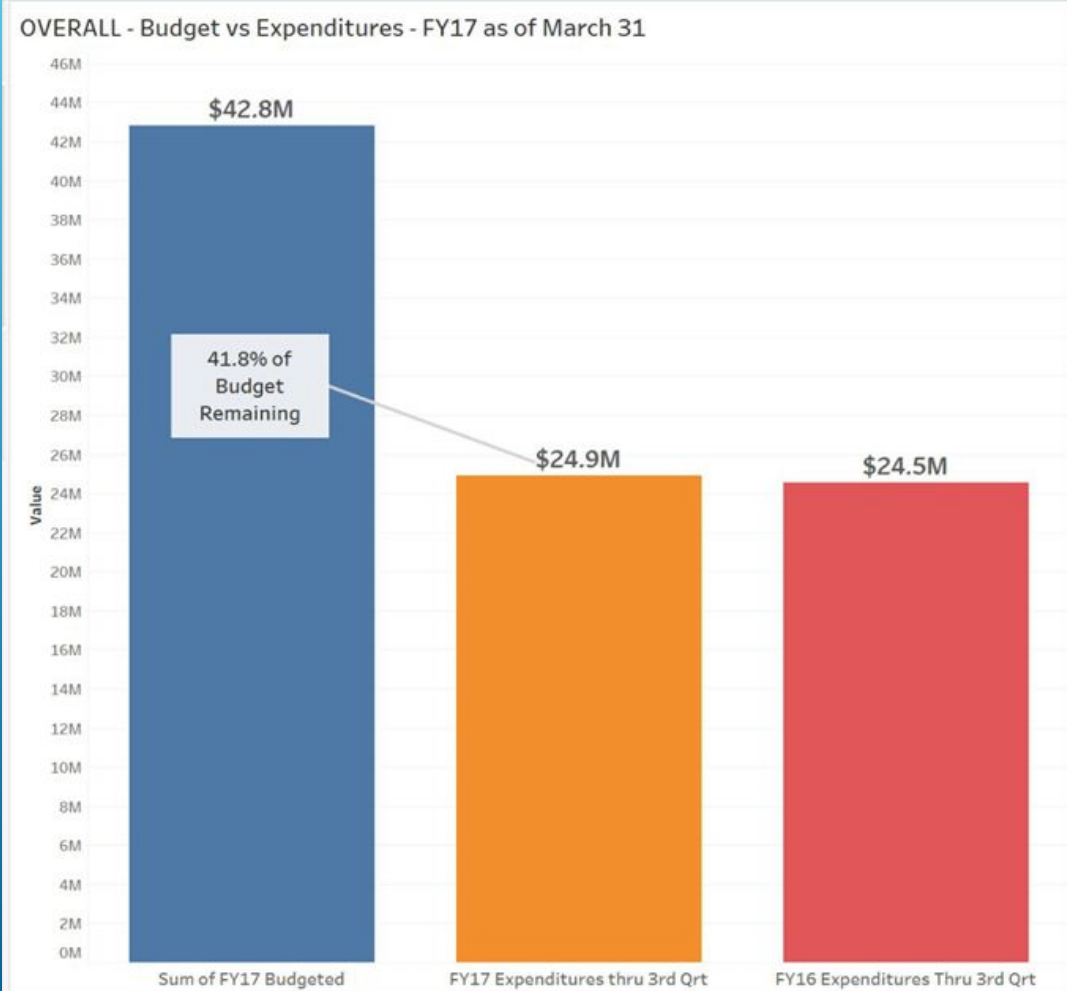
Contributions	FY16-Q3	FY17-Q3
<i>Member Contributions</i>	\$4,028	\$4,038
<i>Employer Contributions</i>	19,201	28,646
<i>General Fund Appropriations</i>		18,750
<i>Pension Spiking Contributions</i>	42	207
<i>Health Insurance Contributions (HB1)</i>	85	99
<i>Investment Income</i>	2,218	5,660
Contribution Inflow	25,574	57,400
<i>Benefit Payments</i>	42,145	42,652
<i>Refunds</i>	11	26
<i>Administrative Expenses</i>	177	141
<i>Capital Project Expenses</i>	2	1
<i>Investment Expense (Includes Securities)</i>	966	1,291
Contribution Outflow	43,301	44,111
Net Contributions	(17,727)	13,289
<i>Realized Gain/(Loss)</i>	(450)	9,346
<i>Unrealized Gain/(Loss)</i>	(7,545)	5,968
Total Net Position	\$(25,722)	\$28,603



ADMINISTRATIVE BUDGET & EXPENDITURE COMPARISONS

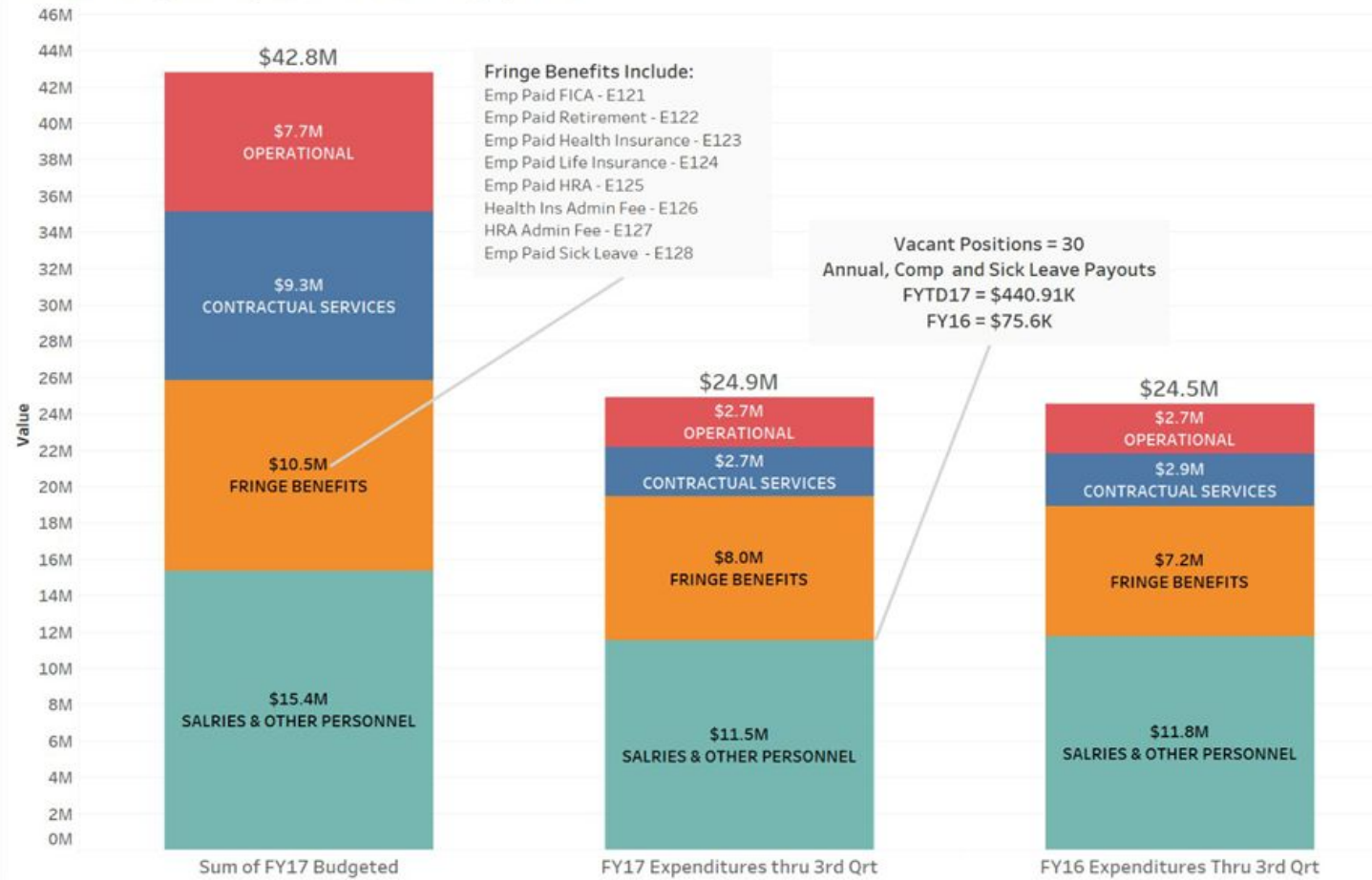
May 18, 2017

KRS Administrative Expenses



KRS Administrative Expenses

OVERALL - Budget vs Expenditures with Category Detail



KRS ADMINISTRATIVE BUDGET 2016-17
Third QUARTER BUDGET-TO-ACTUAL ANALYSIS

For the Month Ended March 2017

Acc't #	Account Name	Budgeted	Actual Expenditures	Remaining	% Remaining
	PERSONNEL				
111	Salaries	\$14,654,119	\$11,185,348	\$3,468,771	23.67%
113	Casual Labor	\$0	\$0	\$0	0.00%
114	Wages (Per Diem)	\$56,000	\$2,881	\$53,119	94.85%
115	Wages (Overtime)	\$450,000	\$232,789	\$217,211	48.27%
119	Wages (Block 50)	\$100,000	\$28,864	\$71,136	71.14%
120	Benefits	\$0	\$5,858	(\$5,858)	0.00%
120	Miscellaneous	\$0	\$0	\$0	0.00%
121	Emp Paid FICA	\$1,107,282	\$799,086	\$308,196	27.83%
122	Emp Paid Retirement	\$6,878,883	\$5,353,649	\$1,525,234	22.17%
123	Emp Paid Health Ins	\$2,402,968	\$1,705,764	\$697,204	29.01%
124	Emp Paid Life Ins	\$4,003	\$2,503	\$1,500	37.47%
125	Emp Paid HRA	\$0	\$88,266	(\$88,266)	0.00%
126	Health Insurance Admin Fee	\$26,400	\$7,992	\$18,408	69.73%
127	HRA Adm Fee	\$13,000	\$4,104	\$8,896	68.43%
128	Emp Paid Sick Leave	\$40,000	\$0	\$40,000	100.00%
129	Adoption Assistance Benefit	\$0	\$0	\$0	0.00%
111A	Escrow For Admin Fees	\$0	(\$2,000)	\$2,000	0.00%
131	Workers Compensation	\$50,400	\$50,422	(\$22)	-0.04%
132	Unemployment	\$10,000	\$0	\$10,000	100.00%
133	Tuition Assistance	\$35,000	\$13,335	\$21,665	61.90%
133I	Investment Tuition Assistance	\$5,000	\$2,240	\$2,760	55.20%
133T	Audit Tuition Assistance	\$2,500	\$0	\$2,500	100.00%
135	Bonds	\$3,000	\$51	\$2,949	98.30%
141	LEGAL & AUDITING SERVICES				
141A	Legal Hearing Officers	\$350,000	\$129,962	\$220,038	62.87%
141B	Legal (Stoll, Keenon)	\$250,000	\$54,041	\$195,959	78.38%
141C	Polsinelli Shugart	\$100,000	\$0	\$100,000	100.00%
141E	Reinhart	\$500,000	\$163,054	\$336,946	67.39%
141F	Ice Miller	\$500,000	\$112,843	\$387,157	77.43%
141L	Middleton Reutlinger	\$80,000	\$48,094	\$31,906	39.88%
142	Auditing	\$250,000	\$60,513	\$189,487	75.79%
146	CONSULTING SERVICES				
146A	Medical Reviewers	\$380,000	\$239,920	\$140,080	36.86%
146B	Medical Reports	\$10,000	\$0	\$10,000	100.00%
146C	Medical Exams	\$35,000	\$23,613	\$11,387	32.54%
146E	Escrow for Actuary Fees	\$0	\$0		
150	CONTRACTUAL SERVICES				
150C	Miscellaneous Contracts	\$275,000	\$36,885	\$238,115	86.59%
150D	Health Consultant	\$125,000	(\$3,757)	\$128,757	103.01%
150E	Banking	\$9,000	\$0	\$9,000	100.00%
150F	PBI	\$9,000	\$0	\$9,000	100.00%
150G	Human Resources Consulting	\$100,000	\$0	\$100,000	100.00%
150H	Health Insurance Admin Fee	\$2,500,000	\$1,658,574	\$841,426	33.66%
150I	Investment Consulting	\$600,000	\$0	\$600,000	100.00%
150J	Medical Claims TPA	\$1,575,534	\$0	\$1,575,534	100.00%
150K	Pharmacy Claims TPA	\$1,019,200	\$0	\$1,019,200	100.00%
159	Actuarial Services	\$650,000	\$160,175	\$489,825	75.36%
162	Facility Security Charges	\$3,200	\$2,394	\$806	25.20%
	PERSONNEL SUBTOTAL	\$35,159,489	\$22,167,462	\$12,992,027	36.95%

Third QUARTER BUDGET-TO-ACTUAL ANALYSIS

Acc't #	Account Name	Budgeted	Actual Expenditures	Remaining	% Remaining
	OPERATIONAL				
211	Natural Gas	\$25,000	\$12,708	\$12,292	49.17%
212	Electric	\$190,000	\$119,409	\$70,591	37.15%
221	Rent-NonState Building	\$33,500	\$24,516	\$8,984	26.82%
222	Rent -State Owned Building	\$710,200	\$532,844	\$177,356	24.97%
223	Equipment Rental	\$12,000	\$7,163	\$4,837	40.31%
224	Copier Rental	\$100,000	\$42,322	\$57,678	57.68%
226	Rental Carpool	\$0	\$0	\$0	0.00%
232	Vehicle/Equip. Mainten.	\$29,000	\$2,172	\$26,828	92.51%
241	Postage	\$525,000	\$337,364	\$187,636	35.74%
242	Freight	\$1,200	\$356	\$844	70.34%
251	Printing (State)	\$1,000	\$0	\$1,000	100.00%
252	Printing (non-state)	\$300,000	\$171,865	\$128,135	42.71%
254	Insurance	\$85,000	\$440	\$84,560	99.48%
256	Garbage Collection	\$15,000	\$11,936	\$3,064	20.43%
259	Conference Expense	\$40,000	\$7,020	\$32,980	82.45%
259I	Conference Exp. Investment	\$12,600	\$5,604	\$6,996	55.52%
259T	Conference Exp. Audit	\$1,500	\$250	\$1,250	83.33%
300	MARS Usage	\$35,000	\$20,325	\$14,675	41.93%
321	Office Supplies	\$150,000	\$54,097	\$95,903	63.94%
331	Data Processing Supplies	\$150,000	\$4,796	\$145,204	96.80%
343	Motor Fuels & Lubricants	\$3,000	\$1,416	\$1,584	52.80%
346	Furniture & Office Equipment	\$350,000	\$1,146	\$348,854	99.67%
361	Travel (In-State)	\$75,000	\$20,594	\$54,406	72.54%
361I	Travel (In-State) Investment	\$1,500	\$21	\$1,479	98.57%
361T	Travel (In-State) Audit	\$500	\$35	\$465	93.00%
362	Travel (Out of State)	\$20,000	\$7,945	\$12,055	60.28%
362I	Travel (Out of State) Invest	\$50,000	\$18,766	\$31,234	62.47%
362T	Travel (Out of State) Audit	\$2,500	\$0	\$2,500	100.00%
381	Dues & Subscriptions	\$85,000	\$34,310	\$50,690	59.64%
381I	Dues & Subscriptions Invest	\$15,000	\$11,035	\$3,965	26.44%
381T	Dues & Subscriptions Audit	\$5,000	\$720	\$4,280	85.60%
399	Miscellaneous	\$75,211	\$6,250	\$68,961	91.69%
399I	Miscellaneous Investment	\$20,000	\$1,300	\$18,700	93.50%
399T	Miscellaneous Audit	\$2,000	\$405	\$1,595	79.75%
601	Capital Outlay	\$0	\$0	\$0	0.00%
802	COT Charges	\$90,000	\$70,251	\$19,749	21.94%
814	Telephone - Wireless	\$8,000	\$3,338	\$4,662	58.28%
815	Telephone - Other	\$250,000	\$69,968	\$180,032	72.01%
847	Computer Equip./Software	\$4,000,000	\$1,144,786	\$2,855,214	71.38%
847I	Comp. Equip./Software Invest	\$190,000	\$0	\$190,000	100.00%
847T	Comp. Equip./Software Audit	\$1,000	\$0	\$1,000	100.00%
	OPERATIONAL SUBTOTAL	\$7,659,711	\$2,747,470	\$4,912,241	64.13%
	TOTALS	\$42,819,200	\$24,914,932	\$17,904,268	41.81%

KRS ADMINISTRATIVE BUDGET 2016-17

INTERNAL AUDIT - BUDGET-TO-ACTUAL ANALYSIS

For the Month Ended March 2017

Acc't #	Account Name	Budgeted	Actual Expense	Remaining	% Remaining
	PERSONNEL (1)				
133T/193T	Audit Tuition Assistance	\$2,500	\$0	\$2,500	100%
	PERSONNEL SUBTOTAL	\$2,500	\$0	\$2,500	100%
	OPERATIONAL				
259T	Conference Exp. Audit	\$1,500	\$250	\$1,250	83%
361T	Travel (In-State) Audit	\$500	\$35	\$465	93%
362T	Travel (Out of State) Audit	\$2,500	\$0	\$2,500	100%
381T	Dues & Subscriptions Audit	\$5,000	\$720	\$4,280	86%
399T	Miscellaneous Audit	\$2,000	\$405	\$1,595	80%
847T	Comp. Equip./Software Audit	\$1,000	\$0	\$1,000	100%
	OPERATIONAL SUBTOTAL	\$12,500	\$1,410	\$11,090	89%
	TOTALS	\$15,000	\$1,410	\$13,590	91%

INVESTMENT AUDIT - BUDGET-TO-ACTUAL ANALYSIS

For the Month Ended March 2017

Acc't #	Account Name	Budgeted	Actual Expense	Remaining	% Remaining
	PERSONNEL (1)				
133I/193I	Investment Tuition Assistance	\$5,000	\$0	\$5,000	100%
	CONTRACTUAL SERVICES				
141E	Reinhart	\$500,000	\$163,054	\$336,946	67%
150I	Investment Consulting (2)	\$600,000	\$0	\$600,000	100%
	PERSONNEL SUBTOTAL	\$1,105,000	\$163,054	\$941,946	85%
	OPERATIONAL				
259I	Conference Exp. Investment	\$12,600	\$5,604	\$6,996	56%
361I	Travel (In-State) Investment	\$1,500	\$21	\$1,479	99%
362I	Travel (Out of State) Investment	\$50,000	\$18,766	\$31,234	62%
381I	Dues & Subscriptions Invest	\$15,000	\$11,035	\$3,965	26%
399I	Miscellaneous Investment	\$20,000	\$1,300	\$18,700	94%
847I	Comp. Equip./Software Investment	\$190,000	\$0	\$190,000	100%
	OPERATIONAL SUBTOTAL	\$289,100	\$36,726	\$252,374	87%
	TOTALS	\$1,394,100	\$199,780	\$1,194,320	86%

(1) Staff salaries are included in total KRS Budget reporting.

(2) Management Consulting Fees were expensed to the Trusts for Investment Fee Transparency.

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KENTUCKY RETIREMENT SYSTEMS

Internal Audit

Budget

Fiscal Year End June 30, 2018

Account Number	Description	FYE 2018	Actual	Difference	Description
13-AD-111	Salaries	172,512.00	-	172,512.00	
13-AD-121	Employer Paid FICA	13,109.00	-	13,109.00	
13-AD-122	Employer Paid Retirement	85,342.00	-	85,342.00	
13-AD-123	Employer Paid Health Insurance	15,787.00	-	15,787.00	
13-AD-124	Employer Paid Life Insurance	36.00	-	36.00	
13-AD-125	Employer Paid HRA	28.00	-	28.00	
13-AD-361T	Travel - In State	500.00	-	500.00	
13-AD-362 T	Travel - Out State	2,500.00	-	2,500.00	
13-AD-259 T	Conference Expenses	1,500.00	-	1,500.00	
13-AD-381 T	Dues & Subscriptions	5,000.00	-	5,000.00	
13-AD-193 T	Tuition Assistance	2,500.00	-	2,500.00	
13-AD-399T	Miscellaneous	2,000.00	-	2,000.00	
13-AD-710T	Computer Equipment/Software	1,000.00	-	1,000.00	
13-AD-150C	Contractual Services - Misc.	5,000.00	-	5,000.00	Quality Assessment Review
Total		<u>\$ 306,814.00</u>	<u>\$0.00</u>	<u>\$ 306,814.00</u>	
				100%	

KENTUCKY RETIREMENT SYSTEMS

TO: Members of the Kentucky Retirement Systems Board of Trustees

FROM: David L. Eager
Interim Executive Director

DATE: May 18, 2017

SUBJECT: Retiree Health Plan Committee Report

The Retiree Health Plan (RHP) Committee met on Tuesday, May 9, 2017, and reviewed a presentation from Humana regarding the following: Summary of 2016 Plan Performance, Potential Changes to 2018 Benefits, Center for Medicare and Medicaid Services (CMS) and the Affordable Care Act, and Humana Member Engagement Activities. The Committee requested that Humana provide a detailed presentation in the September RHP Committee meeting specific to the financial impact to the trust and the members with various benefit change proposals for 2018. The Committee also requested Humana provide a comparison document of other state groups on Medicare Advantage plans in regards to the Deductible, Maximum Out-of-Pocket, and Prescription Drug copayments/coinsurance amounts.

The Committee reviewed the information presented regarding the Request for Proposal Legal Service Provider for Health Insurance Legal Counsel for KRS. The Committee voted to offer the contract to Frost, Brown, Todd LLC.

The Committee reviewed the information presented regarding the Employer Group Waiver Plan (EGWP) Contract Closure with the CMS. The Committee voted to accept the CMS reconciliation determination as final and the EGWP contract with CMS will close in September 2017.

The Committee voted to approve a pharmacy program that the Kentucky Employee Health Plans (KEHP) is offering to the non-Medicare eligible retirees enrolled in the KEHP plans. This program provides individual counseling by a pharmacist from UK's RX Coalition and is an enhancement to the prescription drug programs offered by the KEHP plans. The program will be no cost to KRS and it will provide a potential savings to the individual retiree and to the KEHP plans.

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

KENTUCKY RETIREMENT SYSTEMS

TO: Members of the Retiree Health Insurance Committee

FROM: David Eager
Interim Executive Director

DATE: May 4, 2017

SUBJECT: Request for Proposals (RFP) for Health Insurance Counsel

Kentucky Retirement Systems issued an RFP for Health Insurance Counsel in October 2016. There were a total of four proposals to provide Health Insurance Counsel Services to Kentucky Retirement Systems:

1. Frost Brown Todd, LLC
2. Ice Miller, LLP
3. Bricker & Eckler, LLP
4. Dinsmore & Shohl, LLP

Staff has reviewed the responses to the RFP and recommends that KRS contract with Frost Brown Todd, LLC (hereafter “FBT”) for Health Insurance Counsel.

FBT FBT satisfied the scope of services requirement under the RFP and has the experience and resources available to accomplish any and all duties assigned as Health Insurance Counsel. FBT represents multi-entity health care delivery systems as well as numerous employers related to employee health insurance benefits. FBT includes in its representative clients both state agencies and quasi-state agencies. Member attorney Alison M. Stemler was profiled in the RFP as customizing her practice to primarily advising employers on employee benefits, including health, life and disability insurance and is a leader in the firm in providing advice regarding HIPAA compliance privacy rules for health plans. Alison Stemler is also an appointed member of the Public Pension Oversight Board who term expires on June 30, 2017. FBT represents Northern Trust in litigation against KRS. Northern Trust has waived in writing this potential conflict-of-interest identification related to The Northern Trust.

Best and Final Fee Proposal
Attorneys blended rate \$390/hour
Copies 5 cents per page
Faxes cost waived.

Original Fee Proposal
Attorneys \$325-505/hour

Ice Miller, LLP Ice Miller has a good working relationship with KRS and has also represented it as Health Insurance Counsel in the past, but its proposed fee schedule was higher than FBT's and included more costs.

Best and Final Fee Proposal

Attorney \$238-450/hour
\$450 cap
Paralegals \$216.75-301.75
301.75/hour
Copies 0.18 cents per page
Faxes \$1.50 per page

Original Fee Proposal

Attorney \$238-500/hour
\$500 cap
Paralegals \$216.75-
Copies 0.18 cents per page
Faxes \$1.50 per page

Bricker & Eckler LLP Brickler Eckler is based in Columbus Ohio and has other offices within Ohio. The firm has experience in the services required by KRS under the RFP. It represents Ohio PERS.

Best and Final Fee Proposal

Partners \$275-395/hour
Of Counsel \$275-395/hour
Associate \$175-210/hour

Original Fee Proposal

Attorneys \$190-490/hour

No charge for copying, faxing, telephone charges, postage, legal research costs & other ordinary office expenses.

Dinsmore & Shohl, LLP Dinsmore and Shohl represents Humana, Inc., with which KRS has a contract to provide Medicare Advantage insurance for its Medicare eligible population. As some of the legal representation needed by KRS will be in regard to contracts and other issues with Humana, this conflict cannot be waived by Kentucky Retirement Systems.

RECOMMENDATION: Staff recommends that the Committee select Frost Brown Todd as outside health insurance counsel and adopt the scoring provided with this memo.

SCOPE OF SERVICES: HEALTH INSURANCE COUNSEL

Legal services will be provided on a strictly as-needed basis, and there will be no guarantee of any minimum amount of work. Providers are advised that the scope of services will be considered to include, in addition to the services specified below, any services understood by competent counsel to be reasonably necessary to satisfy the duties of health insurance counsel to a defined benefits public pension plan. Services will include, but not necessarily be limited to, the following:

Provision of legal advice on health insurance law issues, including:

- Provide advice and legal guidance related to health benefit plan compliance and plan design issues;
- Provide oral and written legal opinions on healthcare matters;
- Provide legal advice on HIPAA compliance;
- Provide legal advice on Medicare and Medicaid compliance issues;
- Assist the Systems with a comprehensive compliance review of its Medicare-eligible health plans;
- Advise on COBRA issues;
- Advise on HRA, HSA, and FSA plans;
- Draft and/or review the Systems’ policies and procedures
- Update the Systems on any state healthcare legislation and assist with compliance;
- Ensure compliance with all federal healthcare reform initiatives;
- Attend Board of Directors and/or Committee meetings if requested to do so; and
- Provide other legal services as requested by the Systems.

Scoring	Frost Brown Todd – KY	Ice Miller – IN	Bricker & Eckler - OH	Dinsmore & Shohl, LLP – KY
The Provider’s Qualifications 25%	24	24	20	15
The Provider’s Relevant Experience 25%	20	20	14	15
The Provider’s Available Resources 25%	21	21	13	15
The Provider’s Cost Proposal 25%	20	14	15	10
Total	85	79	62	55

KENTUCKY RETIREMENT SYSTEMS

TO: Members of the Board
FROM: D’Juan Surratt
Assistant Director, ERCE
DATE: May 18, 2017
SUBJECT: Hazardous Position Classification

AGENCIES ARE ASKING FOR HAZARDOUS DUTY COVERAGE FOR THE FOLLOWING POSITIONS:

<u>Agency</u>	<u>Position</u>	<u>Effective Date</u>
Mount Washington Fire Protection District	Battalion Chief	June 1, 2017
Mount Washington Fire Protection District	Assistant Chief	June 1, 2017
Shelby County Fiscal Court	Captain/Paramedic/Training	July 1, 2017

The City of Bowling Green requested and received approval for the position of Company Commander/EMT at the February 2017 meeting with an effective date of March 1, 2017. They are requesting the date be made retro-active to November 1, 2016.

KRS Staff has reviewed the above requests and feel that these requests meet statutory guidelines for Hazardous coverage. Position Questionnaires and Job Descriptions are attached, as well as a letter from the City of Bowling Green requesting the date change on the Company Commander/EMT position.



Kentucky Retirement Systems

Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124
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Form 7025
Revised 09/2010

Position Questionnaire

Instructions

To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.
To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008

Employer: MOUNT WASHINGTON FIRE PROTECTION DISTRICT Position Title: Battalion Chief

- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No
- Does this position require active fire suppression or prevention? Yes No

Section 2: For Employees With a CERS Participation Date On or After September 1, 2008

Employer: MOUNT WASHINGTON FIRE PROTECTION DISTRICT Position Title: Battalion Chief

Please select the appropriate classification and answer all that are applicable.

- Police Officer
- Firefighter Does this position require active fire suppression? Yes No
- Paramedic
- Correctional Officer Does this position routinely require face to face contact with inmates? Yes No
- Other Specify: _____
- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No
- Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)
- Does this position require frequent exposure to a high degree of danger or peril? Yes No
- Does this position require a high degree of physical conditioning? Yes No
- Are the employee's duties primarily clerical or administrative? Yes No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: _____

Description of Duties:

Agency Head Signature: Clark Foy

Date: 5-1-2017

Agency Head Title: Fire Chief

Employer: MOUNT WASHINGTON FIRE PROTECTION DISTRICT

Position Title: Battalion Chief

Section 3: For All Positions

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Administrative

Percentage of Time Spent: 40%

Description of Duties:

- * Assit with training records
- * Perform evaluations
- * Perform inspections
- * Oversee building maintenance records
- * Enter fire run records

Position Duty: Operations / Fire Protection

Percentage of Time Spent: 35%

Description of Duties:

- * Respond to alarms
- * Evaluate personnel
- * Assume command on scenes
- * May participate in firefighting activities
- * Assume role as safety officer or operations officer

Position Duty: 25%

Percentage of Time Spent: Supervision

Description of Duties:

- * Give assignments
- * direct personnel on fire scenes
- * Complete and maintain daily logs
- * Supervise projects and programs

Agency Head Signature: Chuk Fyot

Agency Head Title: Fire Chief

Date: 5-1-2017

Qualifications & Duties Battalion Chief

INTENT

The purpose of this policy is to outline the qualifications and duties for members desiring to advance to the rank of Battalion Chief with the Mt. Washington Fire Protection District.

SCOPE

The duties of this position will apply to those Battalion Chiefs who shall be responsible for the suppression and command functions of this position.

I. MINIMUM QUALIFICATIONS

- A. Minimum of twelve (12) years active fire service with at least six (6) year active service on the Mt. Washington Fire Protection District. Previous fire service experience will be evaluated by the Fire Chief.
- B. Minimum of Kentucky Level II Firefighter Certification.
- C. Must possess a high school diploma or GED equivalent.
- D. Minimum five (5) years as a paid company level officer.
- E. Kentucky Certification as Level I Fire Service Instructor.
- F. Must have Leadership I, II, and III.
- H. Must have PICO, STICO, and MICO certifications.
- I. Certified and maintain Kentucky State Emergency Medical Technician.
- J. Must have a valid Kentucky drivers license.
- K. Must have 0 (zero) disciplinary actions and 0 (zero) unsatisfactory evaluations in last 3 (three years).
- L. Must have IFSAC Fire Officer 1.

II. DESIRABLE QUALIFICATIONS

- A. Certified to drive all apparatus at their assigned station.
- B. Management or supervisory experience.
- C. 30 college semester hours
- D. Knowledge of budgets and cost control measures.

Qualifications & Duties Battalion Chief

III. DUTIES

- A. Plans, manages, and coordinates the activities of the battalion, including supervising subordinate company officers and personnel in assigned battalion.
- B. Maintains sufficient personnel on shift each day for emergency responses, schedules daily assignments, and will authorize leave, and special assignments and overtime.
- C. Operates an emergency response vehicle in a safe and effective manner.
- D. Will assume incident command and perform tasks and functions within the incident command system.
- E. Assist in the professional development needs of subordinates and provide guidance with frequent feedback in helping meet their individual goals.
- F. Observes the performance of subordinates in order to conduct performance evaluations.
- G. Attend fire board meetings in the absence of the fire chief.
- H. Perform the duties of the fire chief in his or her absence.
- I. Supervises the station and equipment maintenance program.
- J. Makes periodic inspections of stations, personnel, apparatus tools, equipment, and personal protective equipment.
- K. Represents the fire department at public events and other assigned meetings.
- L. Investigates accidents involving injury to personnel or damage of equipment or property and makes reports and recommendations.
- M. Plans and directs the enforcement of local, state, and federal laws and codes as they pertain to fire safety.
- N. Completes and maintains a daily log.
- O. While on scene, monitors personnel and equipment to ensure safe and effective response while mitigating the emergency scene.
- P. Attend department officer/staff meetings.
- Q. Ensures a safe work place and makes recommendations if needed.
- R. Performs or sees to the performance of the fire hazard or fire cause investigations and on-scene examination of properties for the fire hazards, fire code violations, and fire cause.

Qualifications & Duties Battalion Chief

- S. Thorough knowledge of the operation and maintenance of modern firefighting equipment and apparatus.
- T. Thorough knowledge of personnel policies and procedures of the Mt. Washington Fire Protection District.
- U. Considerable knowledge of the fire district streets and geography.
- V. Thorough knowledge of modern management techniques and methods.
- W. Knowledge of building construction, materials, and codes as related to fire prevention and safety. Perform fire inspections and safety inspections to businesses in the district.
- X. Knowledge of causes of personal injury and accidents, safety policies, procedures, and general workplace safety.
- Y. Knowledge of standard firefighting operating procedures, basic fire control and emergency operation procedures, and knowledge of the incident command system.
- Z. Skilled in delivery in instruction, techniques, and procedures in the fire service.
- AA. Ability to think quick, use independent judgment, and make sound decisions under stressful situations.
- BB. Ability to perform or demonstrate customer service, interpersonal skills, communicate, provide leadership, read, use mathematical skills, and solve problems.
- CC. Familiar with fire suppression systems, appliances, and other fire protective equipment.
- DD. Ability to be self-motivated.
- EE. Ability to influence citizens to comply with fire codes.
- FF. Must have good moral character, and integrity.
- GG. Ability to give assignments and direct under stressful situations.
- HH. Ability to recognize the signs and symptoms for cause of stress and be able to recommend a course of action to assist the employee.

Physical Requirements

Work in this position is characteristically supervisory in nature. However, depending upon the circumstances of any fire related call the employee may be exposed to some of the same physical requirements of other fire employees which is heavy work requiring exertion of in excess of 100 pounds of force occasionally, and/or in excess of 50 pounds of force frequently, and/or in excess of 20 pounds of force constantly to move objects. Employee must have the physical stamina to endure the rigors of intensive firefighting and salvage work. Employee must have the visual acuity to be the operator of a truck and other equipment and be able to distinguish colors and see peripherally in both eyes.

Working Conditions

Work in this position is characteristically supervisory in nature. However, depending upon the circumstances of any fire related call the employee may be subject to both inside and outside environmental conditions including exposure to extreme heat (above 100 deg F) and extreme cold (below 32 deg F). Employee is subject to noise, vibration, and hazards including a variety of physical conditions such as proximity to moving mechanical parts, electrical current, working in high places, exposure to high heat, and exposure to chemicals. Employee is subject to atmospheric conditions that affect the respiratory system of the skin including oils and greases and is also required to wear a respirator or self-contained breathing devices in certain instances. Employee frequently works in close quarters and areas which could cause claustrophobia. Employee may be exposed to blood or blood-borne pathogens when providing emergency medical services. At times the work is performed in conditions of extreme temperatures and danger for prolonged periods of time during which time one's vision may be partially or totally obscured.



Kentucky Retirement Systems

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Form 7025
Revised 09/2010

Position Questionnaire

Instructions

- To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008

Employer: MOUNT WASHINGTON FIRE PROTECTION DISTRICT

Position Title: Assistant Chief

- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No
- Does this position require active fire suppression or prevention? Yes No

Section 2: For Employees With a CERS Participation Date On or After September 1, 2008

Employer: MOUNT WASHINGTON FIRE PROTECTION DISTRICT

Position Title: Assistant Chief

Please select the appropriate classification and answer all that are applicable.

- Police Officer
- Firefighter Does this position require active fire suppression? Yes No
- Paramedic
- Correctional Officer Does this position routinely require face to face contact with inmates? Yes No
- Other Specify: _____

- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No

- Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)
- Does this position require frequent exposure to a high degree of danger or peril? Yes No
- Does this position require a high degree of physical conditioning? Yes No
- Are the employee's duties primarily clerical or administrative? Yes No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: _____

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: [Signature]

Date: 5-1-2017

Agency Head Title: Fire Chief

Employer: **MOUNT WASHINGTON FIRE PROTECTION DISTRICT**

Position Title: Assistant Chief

Section 3: For All Positions

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Administrative

Percentage of Time Spent: 45%

Description of Duties:

- * Assist with budget management
- * Perform evaluations
- * Perform inspections
- * Oversee fleet maintenance
- * Assume role of chief in his/her absence
- * Assist in making training schedule

Position Duty: Operations / Fire Protection

Percentage of Time Spent: 35%

Description of Duties:

- * Respond to alarms
- * Assume Command on fire/EMS/Rescue calls
- * May have to participate in fire suppression or rescue.
- * Act as a safety officer or operations on fire/EMS/Rescue calls.
- * Attend all trainings

Position Duty: Supervision

Percentage of Time Spent: 20%

Description of Duties:

- * Give assignments, projects, and programs
- * direct personnel
- * Complete daily logs
- * May have to reprimand and/or counsel personnel
- * Oversee training operations

Agency Head Signature: Chub Zant

Date: 5-1-2017

Agency Head Title: Fire Chief

Qualifications & Duties Assistant Chief

INTENT

The purpose of this policy is to outline the qualifications and duties for those members desiring to advance to the rank of Assistant Chief (Lieutenant Colonel) with the Mt. Washington Fire Protection District.

SCOPE

This policy shall apply to those members who are designated as Assistant Chief of the District. The Duties section shall also apply to those Majors who are acting in this position in the absence of the Assistant Chief.

I. MINIMUM QUALIFICATIONS

- A. Minimum of fifteen (15) years active duty in the fire service with at least ten (6) years active service on the Mt. Washington Fire Protection District. Previous experience in the fire service will be evaluated by the Fire Chief, and may be applied towards these minimum qualifications.
- B. Minimum Kentucky Level II Firefighter Certification.
- C. Minimum 40 (forty) hours fire officer training outside the Mt. Washington Fire Protection District.
- D. Minimum of six (6) years of experience as a company level officer (Captain, Major, or Chief Officer).
- E. State Certified Level I Fire Service Instructor.
- F. Continue to maintain NIMS compliancy.
- G. Must have PICO, STICO, MICO, Leadership1, Leadership 2, and Leadership 3.
- H. Must have Fire Officer 1.
- I. Must have a valid Kentucky drivers license.
- J. Certified and maintain Kentucky State Emergency Medical Technician.
- K. Must have zero (0) disciplinary actions and zero (0) unsatisfactory evaluations in the last three (3) years.

II. DESIRABLE QUALIFICATIONS

- A. Management or supervisory experience.
- B. Incident Command Experience.
- C. Knowledge of budgets and cost control measures.
- D. Sixty (60) College credit semester hours.

Qualifications & Duties Assistant Chief

III. DUTIES

- A. Responded to all alarms when available, and perform such duties as requested by the officer in charge.
- B. Attend all regular training sessions of the district when available, and notify the Training Bureau of any anticipated absences.
- C. If incapable of performing their duties at any alarm or training, shall be immediately sent home. The officer in charge shall determine the capability of such persons.
- D. Not leave the fire scene, station, or training until dismissed by the officer in charge.
- E. Responsible for their issued equipment (i.e. turnouts, uniforms, pagers, etc.), including upkeep and maintenance. Shall return issued equipment to the Equipment Officer upon termination or inactivity with the District.
- F. Treat superior officers, subordinates and associates with respect, and refrain from using abusive or obscene language towards them.
- G. Not publicly criticize instructions or orders they have received.
- H. Become familiar with the Standard Operating Guideline manual of the District, and obey all provisions outlined therein.
- I. Notify the Chief and/or his designee of any change of address or phone number immediately.
- J. Notify the Equipment Officer of any equipment malfunction, lost or missing equipment, and/or needed equipment including personal, station or apparatus.
- K. Responsible for the enforcement of the Standard Operating Guidelines of the Department.
- L. Participate in any firefighting or other duties that may be required and/or ordered by the Chief.
- M. Continue to maintain a thorough working knowledge of all apparatus and personnel of the District.
- N. Attend all officer meetings when available, and notify the Chief and/or his designee of any anticipated absences.
- O. Be responsible for the safety of firefighter under their command at emergency scenes.
- P. Perform all the functions and exercise all of the authority of Chief in the absence or disability of the chief.

Qualifications & Duties Assistant Chief

- Q. Respond to all incidents as required by the Chief, and assumes command, at their discretion, until relieved by the Chief.

- R. When first on the scene, will assume command of an incident until relieved by the Chief.

- S. Be responsible for the overall operation of any emergency scene at which they are acting as the Incident Commander (IC).

- T. Upon arrival at an emergency scene, should report to the IC and request a status report and any instructions. If they so choose, may assume command if the IC is a subordinate.

- U. Establish, or see that a Command Post is established when other Command Officers are available.

- V. May be required to serve in a functional area of the Incident Command System as requested by the Incident Commander. Such areas are not limited to Operations, Planning, Finance, Public Information, safety, Etc.

- W. Maintain a working knowledge of all commercial buildings and designated target hazards within the District.

- X. Keep informed as to new construction, renovations, and potential hazards within the District.

- Y. Participate in training, serve as an instructor as needed, assist the Training Bureau in conducting training sessions, and advise the Training Bureau of any deficiencies or weaknesses of individuals.

- Z. Perform fire inspections of the commercial structures and target hazards within the district. Knowledge of current fire codes.

- AA. Conduct periodic inspections of personnel, facilities, apparatus, and equipment. Any deficiencies noted will be reported to the Chief and/or his designee.

- BB. Complete, or cause to be completed, all records required of emergency responses, accidents, injuries, trainings, and other situations for which documentation is required.

- CC. Issue verbal and written warning; recommend reprimands, suspensions or dismissals of members in accordance with the Administrative Policies of the District.

- DD. Keep the Chief informed as to the above matters.

- EE. Maintain a thorough working knowledge of fire district roadways, boundaries and available water supplies by use of the map book.

Physical Requirements

Work in this position is characteristically supervisory in nature. However, depending upon the circumstances of any fire related call the employee may be exposed to some of the same physical requirements of other fire employees which is heavy work requiring exertion of in excess of 100 pounds of force occasionally, and/or in excess of 50 pounds of force frequently, and/or in excess of 20 pounds of force constantly to move objects. Employee must have the physical stamina to endure the rigors of intensive firefighting and salvage work. Employee must have the visual acuity to be the operator of a truck and other equipment and be able to distinguish colors and see peripherally in both eyes.

Working Conditions

Work in this position is characteristically supervisory in nature. However, depending upon the circumstances of any fire related call the employee may be subject to both inside and outside environmental conditions including exposure to extreme heat (above 100 deg F) and extreme cold (below 32 deg F). Employee is subject to noise, vibration, and hazards including a variety of physical conditions such as proximity to moving mechanical parts, electrical current, working in high places, exposure to high heat, and exposure to chemicals. Employee is subject to atmospheric conditions that affect the respiratory system of the skin including oils and greases and is also required to wear a respirator or self-contained breathing devices in certain instances. Employee frequently works in close quarters and areas which could cause claustrophobia. Employee may be exposed to blood or blood-borne pathogens when providing emergency medical services. At times the work is performed in conditions of extreme temperatures and danger for prolonged periods of time during which time one's vision may be partially or totally obscured.



Kentucky Retirement Systems

Perimeter Park West • 1260 Louisville Rd. • Frankfort KY 40601-6124
Phone: (502) 696-8800 • Fax: (502) 696-8822 • www.kyret.com



Form 7025
Revised 09/2010

Position Questionnaire

Instructions

To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008

Employer: SHELBY COUNTY FISCAL COURT

Position Title: Captain / Paramedic / Training

Is this position required to have Peace Officer Professional Standards and Certification? Yes No

If no, is this position required to carry a firearm? Yes No

Does this position require active fire suppression or prevention? Yes No

Section 2: For Employees With a CERS Participation Date On or After September 1, 2008

Employer: SHELBY COUNTY FISCAL COURT

Position Title: Captain / Paramedic / Training

Please select the appropriate classification and answer all that are applicable.

Police Officer

Firefighter Does this position require active fire suppression? Yes No

Paramedic

Correctional Officer Does this position routinely require face to face contact with inmates? Yes No

Other Specify: Captain / Paramedic / Training

Is this position required to have Peace Officer Professional Standards and Certification? Yes No

If no, is this position required to carry a firearm? Yes No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

Does this position require frequent exposure to a high degree of danger or peril? Yes No

Does this position require a high degree of physical conditioning? Yes No

Are the employee's duties primarily clerical or administrative? Yes No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: _____

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: [Signature]

Date: April 7, 17

Agency Head Title: County Judge Executive

Employer: SHELBY COUNTY FISCAL COURT

Position Title: Captain (Paramedic) Training

Section 3: For All Positions

- 1. List the exact position title as it appears on your job description.
- 2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
- 3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: CAPTAIN

Percentage of Time Spent: 15%

Description of Duties:

Oversees daily operations on shift as requested
Promotes Public Relation for the Department

Position Duty: PARAMEDIC

Percentage of Time Spent: 75%

Description of Duties:

DRIVES Ambulance to scene of sick and injured then to hospital. Fills out Patient Care Report
Starts IV and Admin Medication as needed, Provides Basic & advanced airway management, Performs EKG monitoring
Performs external Pacer work, Defibrillates Patients if needed, Performs needle decompression
Assumes the Role of highest medical Authority in the prehospital setting
Performs other forms of Advanced Life Support as specified by 107 Board of EMS
Maintain adequate supply and control of medicals carried on the Ambulance
Performs Radio contact with Hospital Relaying Patient information

Position Duty: TRAINING Coordinator

Percentage of Time Spent: 10%

Description of Duties:

Coordinates department training by scheduling and logging in training
Provides training to comply with State and Federal Regulations

Agency Head Signature: [Signature]

Date: April 7, 17

Agency Head Title: County Judge Executive

Shelby County Government

POSITION DESCRIPTION

POSITION TITLE:	Captain/Paramedic/Training	DEPARTMENT:	EMS
CLASSIFICATION:	Technician	SUBMITTED BY:	Human Resources
SALARY RANGE:	\$49, 500 to \$52,500/year	APPROVED BY:	County Judge Executive

REPORTING RELATIONSHIPS

POSITION REPORTS TO: Chief of Operations

POSITIONS SUPERVISED: EMS Personnel

POSITION PURPOSE

Under supervision, performs highly responsible duties of rendering emergency care and transportation to the ill and injured person. The nature of the work requires extensive decision making abilities under pressure and requires a calm professional demeanor. Considerable health and physical strength requirements are necessary. Through safety and risk management measures are implemented whenever possible, there remain numerous unavoidable aspects of this class which may place the Captain at risk of personal harm or illness resulting from the performance of their duties. Situations which may result in such personal harm or illness include but are not limited to: driving of an emergency vehicle using lights and siren, exposure to hostile or combative patients, response to violent crime scenes, response to accidents involving hazardous chemical spills, exposure to communicable diseases; danger to moving traffic, highway/roadway accidents, response to hazardous environments, exposure to dirty needle sticks, and performance of certain high risk procedures in the delivery of advanced life support. This position will be responsible for directing, planning, organizing, evaluating and coordinating the training for the department.

ESSENTIAL FUNCTIONS AND BASIC DUTIES

1. Ensure all personnel maintain necessary certifications required to perform work responsibly.
2. Drives an ambulance to scenes and facilities in a safe and expeditious manner, while observing traffic ordinances and regulations concerning emergency vehicles operation.
3. Establishes I.V. access and administers appropriate medications when required by clinical situations and local protocol.
4. Provides basic and advanced airway control utilizing endotracheal intubation, or other acceptable methods.
5. Perform electrocardiograph monitoring, external cardiac pacing and cardiac defibrillation when indicated.
6. Perform needle chest decompression, when indicated.
7. Perform other forms of advanced life support as specified in state and local Paramedic regulations and policy.
8. Assumes role of highest medical authority in the pre-hospital setting, unless the physician is in attendance with the patient and remains so throughout transportation to the receiving medical facility.
9. Ensures appropriate personnel are on scene.
10. Maintains adequate supply and control of medications carried on the ambulance.
11. Maintains radio contact with base at all times.
12. Reports via radio, or other methods to receiving hospitals on the nature and extent of injuries/illness or patients being transported.
13. Presents a reassuring and professional attitude at all times.
14. Complies with guidelines and recommendations on the handling of medical waste, assures all medical waste generated at the scene is removed from the scene and disposed of properly.
15. Employs techniques to minimize the risk of acquiring infection or spread of communicable diseases.

16. Prepares a detail written medical report of each patient attended to and provides a copy of the report to the receiving hospital.
17. Obtains and completes all necessary forms for billing purposes.
18. Performs other duties as established in the Paramedic Job Description.
19. Maintains all credentials as required for Certification.
20. Attend meetings, conferences and seminars as required.
21. Develops class objectives for education based on recommendations from the Quality Assurance Officer and other staff members.
22. Performs periodic skill, driving and street/roadway familiarity evaluations of applicable department personnel utilizing results to improve performance, assists with monitoring documentation of electronic patient care reports and remediates employees with poor documentation skills.
23. Maintains departmental training records and performs administrative work required for re-credentialing of applicable staff, maintains continuing education records and mandatory class requirements compliance for employees.
24. Participates in the recruitment of employees and oversees the orientation of new employees including teaching protocols, procedures, departmental standard operating procedures and demonstration of the proper use of applicable equipment.
25. Schedules, oversees and evaluates emergency response drills and exercises for EMS, assists in the development of other multi-jurisdictional exercise where needed or required for other departments and prepares and delivers oral and/or written reports pertaining to the efficiency of staff.
26. Coordinates department outreach, provides public relations and educational programs through presentations as needed.
27. Consults with the Chief of Operations in the preparation of educational needs.

QUALIFICATIONS

EDUCATION/CERTIFICATION:

- Graduate of high school or GED equivalent
- 2 year college/trade school desired
- Current Licensed Paramedic – Kentucky
- ACLS Certification
- PALS or PEEP Certification
- CPR Certification
- ACLS, CPR, PALS Instructor
- KBEMS Level III Instructor
- KBEMS Level III Evaluator
- Valid KY Driver's License

EXPERIENCE REQUIRED:

- 2 to 5 Years supervisory experience
- 2 years educational training experience
- 2 years OSHA experience
- 5 to 10 years Paramedic experience

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

1. Knowledge of local, state and federal laws and regulations pertaining to EMS Services
2. Ability to deal with the public and government officials.
3. Ability to organize and administer the agency programs.
4. Ability to communicate orally and in writing.
5. Ability to react quickly in emergency situations.
6. Understand the health care delivery system.
7. Knowledge of and training in the care and use of emergency equipment commonly accepted and employed by EMS agencies, such as oxygen delivery system, suction apparatus, splinting device, backboards and stretchers.

8. Possess considerable knowledge in the use and care of advanced life support equipment, including heart monitors, advanced airway equipment, pulse oximeters, blood pressure medications and intravenous needles.
9. Considerable knowledge and skill in treatment of trauma, cardiac arrhythmias, cardiac arrest, childbirth, respiratory emergencies, pediatric emergencies, shock, etc.
10. Knowledge of Business Management Principles and Techniques
11. Ability to analyze complex budget, inventory and agency issues.
12. Ability to maintain confidential information and exercise professional judgement.
13. Employee/Employer relationship knowledge.

CONDITONS OF EMPLOYMENT: Participation in CERS (County Employee Retirement System)-Hazardous
Participation in Payroll Direct Deposit Program
Pre-Employment Background Check
Resident of Shelby County desirable

WORKING CONDITIONS PHYSICAL EFFORT:

- Moderate to extreme physical/mental activity under extreme weather condition.
- Potential for hostile environments
- Ability to lift 75 pounds on a regular basis.

OVERTIME REQUIREMENTS: Non-Exempt

AVAILABILITY: Regular Shift may be contacted on emergency basis.

INTENT AND FUNCTIONS OF JOB DESCRIPTIONS

Job descriptions assist organizations in ensuring that the hiring process is fairly administered and that qualified employees are selected. They are also essential to an effective appraisal system and related promotion, transfer, layoff, and termination decisions. Well constructed job descriptions are an integral part of any effective compensation system.

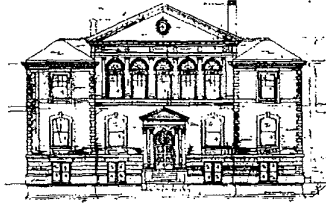
All descriptions have been reviewed to ensure that only essential functions and basic duties have been included. Peripheral task, only incidentally related to each position, have been excluded. Requirements, skills, and abilities however, should the duties, responsibilities, and requirements delineated be interpreted as all inclusive. Additional functions and requirements may be assigned by supervisors as deemed appropriate.

In accordance with the American Disabilities Act, it is possible that requirements may be modified to reasonably accommodate disabled individuals. However, no accommodations will be made which may pose serious health or safety risks to the employee or others or which impose undue hardships on the organization.

Job descriptions are not intended as and do not create employment contracts. The organization maintains its status as an at-will employer. Employees can be terminated for any reasons not prohibited by law.

K114

7006



J. MICHAEL GRUBBS
human resources director

LORI GRAY
benefits manager

CITY OF BOWLING GREEN
F O U N D E D 1 7 9 8

DAVID A. WEISBRODT
safety/training manager

TIGER TOOLEY
human resources specialist

February 28, 2017

Suzanne Elphingstone
Kentucky Retirement Systems
Perimeter Park West, 1260 Louisville Road
Frankfort, KY 40601-6124

Dear Ms. Elphingstone:

In accordance with KRS 61.592 (2)(b), the City submitted the required documentation for the Board of Trustees of the Kentucky Retirement Systems (KRS) to review and approve the City of Bowling Green's Public Safety position, Company Commander/EMT, for Hazardous Duty for employees hired on or after September 1, 2008. We received the letter approving the position to be Hazardous Duty effective March 1, 2017.

We have one employee, Jason Brooks (702650), hired after September 1, 2008 in the above mentioned position effective November 2, 2016. He was in a Hazardous Duty position prior to promotion to Company Commander/EMT. This position was Hazardous Duty for those hired prior to September 1, 2008. We have twenty-eight other Company Commander/EMT's covered by Hazardous Duty but hired prior to September 1, 2008. We are now requesting this position be deemed Hazardous Duty retroactive to November 1, 2016. We did not realize the position was not approved for employees hired after September 1, 2008 until the KRS notified the City after the file submission that included Mr. Brooks' position change.

We are presently working on submitting all Hazardous Duty positions not approved for employees hired after September 1, 2008 to eliminate this happening in the future. Please contact me if additional information or further explanation is required.

Sincerely,

Lori A. Gray
Benefits Manager

Enclosures
doc #716696

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61.592 Retirement of persons working in hazardous positions.

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

KENTUCKY RETIREMENT SYSTEMS

TO: Members of the Board

FROM: David Eager
Interim Executive Director

DATE: May 18, 2017

SUBJECT: Request for Proposal – Printing Services

Kentucky Retirement Systems contracts with an outside vendor to provide printing services for the agency. Printing jobs performed by the vendor include the publication of the Systems' Comprehensive Annual Financial Report (CAFR), Newsletters, Insurance Open Enrollment materials, 1099's, and Board of Trustees election ballots.

The Systems' current contract for Printing Services with Gateway Press, Inc. expires on June 30, 2017. The Systems issued a Request for Proposal (RFP) in March 2017 and received two (2) responses: Gateway Press, Inc. based in Louisville, Kentucky; and Thoroughbred Printing, LLC, based in Lexington, Kentucky.

The Systems appointed an internal RFP Evaluation Committee tasked with reviewing and scoring the submissions and recommending a specific finalist vendor to the Board. The Evaluation Committee recommended awarding the Printing Services Contract to Thoroughbred Printing, LLC, of Lexington, Kentucky, for a thirty-six (36) month period beginning on July 1, 2017 and ending on June 30, 2020. The Contract may be terminated at the Systems' discretion, with or without cause, after thirty (30) days written notice to the vendor.

A copy of the Evaluation Committee Scoring Matrix is attached to this Memorandum for your information.

RECOMMENDATION: The Interim Executive Director recommends awarding the Printing Services Contract to Thoroughbred Printing, LLC, of Lexington, Kentucky, for a thirty-six (36) month period beginning on July 1, 2017 and ending on June 30, 2020.

2017 RFP for Printing Services Response Evaluation			
Evaluation Criteria	Weight	Thoroughbred Printing	Gateway Press
Location of Firm		Lexington, KY	Louisville, KY
Organization & Staff Qualifications	0.20	3	4
Relevant Experience	0.20	3	4
Resources	0.20	4	3
Fee Proposal	0.40	4	3
TOTAL	1.00	3.60	3.40
Group Overall Rating		1	2

KENTUCKY RETIREMENT SYSTEMS

TO: Members of the Board

FROM: Karen Roggenkamp
Executive Director, Operations

DATE: May 18, 2017

SUBJECT: Fiduciary Liability Insurance Policy

Our Fiduciary Liability Insurance policy expires May 24, 2017. The Division of State Risk and Insurance Services (Finance Cabinet) received a sole vendor response to their Request for Bid. The bid provides the same “stacked” \$5.0M coverage as last year, includes the same deductibles and comparable exclusions, but the first \$2.5M in coverage is with a new carrier.

The bid aggregates to \$5.0M in coverage provided by **Hallmark Specialty Insurance Company** for the first \$2.5M and **ANV Global Services, Inc.** on behalf of Lloyd’s of London for the excess \$2.5M. **Hallmark Specialty** has a \$250 thousand deductible/retention (the retention increases to \$500 thousand for any claims arising out of the (1) KERS plans and (2) any investment in any alternative investments – including any private equity funds or hedge funds for all plans). The quote also contains specific litigation event exclusions pertaining to the City of Fort Wright v KRS, Seven Counties Services Bankruptcy, \$200 thousand sublimit – Voluntary Compliance Program (cyber privacy violations) expense, and \$1.5M limit on HIPPA and PPAC fines and penalties (protected health and patient information).

ANV Global Service’ insurance covers the next \$2.5 million. Effectively there is a \$2.5 M exclusion and also excludes any pending and prior litigation prior to May 25, 2017.

The annual premium for the period of May 25, 2017 – May 24, 2018 is **\$235,276** compared to our current expense of **\$246,375** for \$5.0M in coverage.

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

- (1) Obtain coverage at the terms provided by **Hallmark Specialty and ANV Global Services**, or:
- (2) The Board could decide to **self-insure** the fiduciary liability risk for the next 12 months and seek new bids in early 2018.

RECOMMENDATION: The Board to discuss the two options.

KENTUCKY RETIREMENT SYSTEMS

TO: Members of the Board
FROM: David L. Eager, Interim Executive Director
DATE: May 18, 2017
SUBJECT: Personal Service Contracts

Hearing Officer Services

The following individuals currently provide Hearing Officer services to the Kentucky Retirement Systems at \$60 per hour and are eligible for annual contract renewal(s) for periods not to exceed one year for the time July 1, 2017 through June 30, 2018:

Darren Embry
John Helmuth
Roland P. Merkel
Joyce Merritt
Sammie E. Pigg, Jr.
Suzanne Shaffar

RECOMMENDATION: It is recommended that the Board authorize renewal of the contracts with the above-noted attorneys to provide hearing officer services at a rate of \$60.00 per hour.

KENTUCKY RETIREMENT SYSTEMS BOARD OF TRUSTEES

STATEMENT OF BYLAWS AND COMMITTEE ORGANIZATION

Section 1.1 General Administration.

This Statement of Bylaws and Committee Organization of the Board of Trustees is adopted pursuant to the authority of KRS 61.645. The law shall control if any inconsistency exists between the law and this Statement of Bylaws and Committee Organization of the Board of Trustees.

- a. **BOARD YEAR.** The Board Year shall be from April 1 of each calendar year through March 31 of the following year.
- b. **QUORUM; PARLIAMENTARY AUTHORITY.** As required by KRS 61.645(8)(c), a majority of the trustees on the board or any committee shall constitute a quorum, for transaction of business and all actions taken by the board or any committee, except those actions described in paragraph O of this Statement of Bylaws, shall be by affirmative vote of a majority ~~of the trustees~~ present and constituting a quorum. The most recent edition of Robert's Rules of Order shall be the parliamentary authority.
- c. **MEETINGS.** Meetings of the Board and Committees will be conducted consistent with the Open Meetings Act, KRS 61.805 to 61.850. The Open Meetings Act shall control if any inconsistency exists between the Open Meetings Act and these bylaws.
- d. **ANNUAL MEETING.** The annual meeting of the Board shall be held on the third Thursday of April each Board Year.
- e. **REGULAR QUARTERLY MEETINGS.** The regular quarterly meetings shall be held on the third Thursday of February and May, the second Thursday of September, and on the first Thursday of December.
- f. **SPECIAL MEETINGS.**
 1. Special meetings of the Board of Trustees shall be held upon the call of the Chair of the Board of Trustees or the Executive Director. Upon the request of a majority of the members of the Board, the Chair of the Board of Trustees or Executive Director may call a special meeting.
 2. Special meetings of a Standing or *Ad hoc* Committee of the Board of Trustees shall be held upon the call of the Committee Chair or the Executive Director. Upon the request of a majority of the members of the Standing or *Ad hoc*

Committee, the Committee Chair or Executive Director may call a special meeting.

3. Notice of a special meeting of the board or a Standing or *Ad hoc* committee shall be posted as soon as practicable, but at least twenty-four hours (24) before the meeting is scheduled. The notice of a special meeting shall include the date, time, and location of the special meeting and the agenda for the special meeting.

g. NOTICE OF MEETINGS. Members of the Board and committees shall be given written and/or email notice of the time and place of each regular or special meeting and of the business to be considered at least ten (10) days prior to such meeting, except that when circumstances warrant a special meeting of the Board or a committee, such notice shall be given as soon as reasonably possible, but not less than twenty-four (24) hours prior to the special meeting.

h. RECORDS OF PROCEEDINGS. All official acts of the Board shall be recorded in the minutes. The Executive Director shall cause the minutes to be transcribed and presented for approval or amendment at the next regular meeting. The minutes or a copy certified by the Chair and Executive Director shall be on file in the retirement office and open to public inspection.

i. CHANGE IN MEETING DATES. Any regular or special meeting of the Board may be changed by following the procedure prescribed in these [Bylaws](#) for calling special meetings.

j. CHAIR AND VICE CHAIR OF THE BOARD. The Board shall elect a Chair and a Vice Chair at each annual meeting to hold office for the ensuing Board Year or until their successors are elected. The Chair shall not serve more than four (4) consecutive years as Chair or Vice-Chair of the Board. The Vice-Chair shall not serve more than four (4) consecutive years as Chair or Vice-Chair of the board. A trustee who has served four (4) consecutive years as Chair or Vice-Chair of the board may be elected Chair or Vice-Chair of the board after an absence of two (2) years from the positions.

k. COMMITTEES. The Board may create Committees with such powers and duties as the Board may determine.

The Chair of the Board of Trustees, unless otherwise determined by the Board, shall name the members of each Committee. Committee members shall serve concurrently with the appointing Chair.

l. CONFLICTS OF INTEREST. Board members shall file a financial disclosure statement with the Executive Branch Ethics Commission by April 15 of each calendar year, or within thirty (30) days following departure from office as a member of the Board, or as otherwise provided by law.

m. TRAVEL POLICY GUIDELINES.

1. All travel for official business of Kentucky Retirement Systems must be done in accordance with the Kentucky Retirement Systems Travel Policy and Procedures adopted by the Board of Trustees.
2. No more than ~~six (6)~~ eight (8) Board members may be passengers on the same airline flight. A maximum of two (2) senior staff members may be passengers on the same flight.

n. ELECTION POLICY GUIDELINES. All elections for elected members of the Board of Trustees of Kentucky Retirement Systems must be conducted in accordance with the provisions of KRS 61.645 and the Kentucky Retirement Systems Board of Trustees Election Policy and Procedures adopted by the Board.

o. VIOLATIONS OF BY-LAWS OR BOARD POLICIES. If a complaint is made that a member of the Board violated these by-laws or any policy approved by the Board, the Board shall follow the procedure found in the Conflict of Interest and Confidentiality Policy in investigating the complaint.

Section 1.2 Board Responsibilities.

- a. The Board shall make bylaws.
- b. The Board shall appoint an Executive Director and fix the Executive Director's salary.
- ~~e.~~ ~~The Board shall adopt a compensation and classification plan applicable to all KRS employees other than the Executive Director and the Chief Investment Officer. The Board shall authorize and instruct the Executive Director to cause the name, position and salary of each employee to be posted on the website of KRS and otherwise be subject to public review pursuant to Kentucky Revised Statutes 61.870 to 61.884. The Executive Director shall present a list of the salaries of the KRS executive staff, including: the Executive Director; Chief Officers; Deputy Chief Officers; Division Directors; Deputy Controller; Information Security Officer; General Counsel; and Assistant General Counsel to the Board at its regular quarterly meeting in September each year, unless the Board directs that the data be presented at a different time or more frequently.~~
- ~~d.c.~~ The Board shall act on contracts for rental of office space, and professional services including but not limited to the auditor, actuary, legal counsel, medical examiners, and hearing officers.
- ~~e.d.~~ The Board shall act on legislative and regulatory changes proposed by the staff of the retirement systems.

- f. The Board shall ratify the audited financial statements.
- g. The Board shall ratify the actions of its Committees.
- h. The Board shall act on the recommendations of the actuary and shall adopt actuarial assumptions and contribution rates.
- i. The Board shall adopt contribution rates toward medical insurance premiums.
- j. The Board shall provide oversight concerning programs and services for members, retirees, beneficiaries, and participating employers.
- k. The Board shall select candidates for each trustee ballot.
- l. The Board, or individual members of the Board, should ordinarily refer all news media inquiries to the Executive Director and/or the KRS Board Chair and should not speak on behalf of the Board or KRS with the news media. However, nothing in this subsection is intended to prevent individual board members from speaking to the media concerning their actions and decisions as individual board members.

Section 1.3 Executive Director Responsibilities.

- a. The Executive Director shall appoint all staff to all positions in the retirement systems, and shall manage the staff to perform all administrative functions of Kentucky Retirement Systems.
- b. The Executive Director shall develop a biennial budget and necessary budget amendments.
- c. The Executive Director shall be responsible for information and record management, and shall develop and maintain a disaster recovery plan.
- d. The Executive Director shall establish and implement policies in conformance with statutes, regulations and Board policies related to benefits administration.
- e. The Executive Director shall provide oversight of litigation and report significant developments to the Board.
- f. The Executive Director shall act as legislative liaison, and represent the Board at legislative hearings and other legislative meetings.
- g. The Executive Director shall oversee the administrative appeals and disability appeals hearing process.
- h. The Executive Director shall recommend legislative or regulatory changes and propose draft language.

- i. The Executive Director shall provide technical assistance to the members of General Assembly, Governor's office, state and local government officials, members, retirees, and beneficiaries of the retirement systems.
- j. The Executive Director shall communicate with the mass media and other agencies, entities or institutions, including responding to correspondence or inquiries addressed to the Board.
- k. The Executive Director shall implement any statutory or regulatory changes and take appropriate action to conform with federal law.
- l. The Executive Director shall coordinate reciprocal benefits with the other state administered retirement systems in Kentucky.
- ~~m. The Executive Director shall present a list of the salaries of the KRS executive staff, including: the Executive Director; Chief Officers; Deputy Chief Officers; Division Directors; Deputy Controller; Information Security Officer; General Counsel; and Assistant General Counsel to the Board at its regular quarterly meeting in September each year, unless the Board directs that the data be presented at a different time or more frequently.~~
- m. The Executive Director shall present a budget-to-actual expenditure analysis to the Board at each quarterly meeting of the Board.
- n. In the case of emergency conditions that threaten the functioning of Kentucky Retirement Systems, the preservation or protection of Kentucky Retirement Systems' property or assets, vital data, or the health or safety of any person, and where a quorum of the board is unavailable, the Executive Director may take actions necessary to prevent or mitigate the threat, even if a vote of the Board of Trustees would otherwise be necessary to take such action. When a quorum of the Board of Trustees becomes available, any such actions taken by the Executive Director shall be reviewed and ratified as necessary.

Section 2.1 Standing Committees.

The Board shall have the Standing Committees specified in Section 2.2, each of them to have the duties and responsibilities as therein set forth, together with such other duties and responsibilities as the Board may by resolution determine. In each Board Year, the Chair, elected at the annual meeting, shall appoint Board members to Committees as specified in Section 2.2, unless otherwise determined by the Board. Each committee shall have a Chair and the Board Chair shall appoint the Chair of each Committee, unless otherwise determined by the board. A Committee may (but is not required to) elect a Vice Chair from among its members by a majority vote of its membership. A Vice Chair so elected shall preside at meetings of the Committee in the absence or inability to act of the Committee Chair. Any Board member may attend any meeting of any Committee of which he or she is not a member but shall not have a vote.

Section 2.2 Committee Duties and Responsibilities.

The Standing Committees of the Board are, and shall have respective duties and responsibilities, as follows:

- a. **Administrative Appeals Committees.** There shall be two (2) Administrative Appeals Committees, which may be combined with the Disability Appeals Committees. Consistent with the provisions of KRS Chapter 13B, the Committees shall meet in alternate months, as needed, to act in matters of administrative appeals. Each Committee shall consist of three (3) members; however, the members appointed to one committee may also serve from time to time on the other committee. The Committees shall ensure that the retirement laws are administered impartially and uniformly and that the actions of the retirement system resulting in the appeal were correct and fair under the applicable statutes and regulations.
 1. **Committee Responsibilities.** In matters of administrative appeals, the Committee members shall consider the administrative record including the recommended order and any exceptions filed and it may adopt the hearing officer's recommended order, or it may reject or modify, in whole or in part, the recommended order, or it may remand the matter, in whole or in part, to the hearing officer for further proceedings as appropriate or act on an cases properly remanded by a court of competent jurisdiction. ~~appropriate.~~ The Committee may also recommend legislative changes to improve the administration of the benefits. Any recommended legislative changes shall be referred to the Legislative and Budget Committee for study.
 2. **Chief Benefits Officer Responsibilities.** The Chief Benefits Officer or designated staff will coordinate meeting dates and determine which cases will be reviewed. Staff will compile the administrative records and distribute the files to the Committee members prior to each meeting. Staff may provide legal or technical advice to the Committee.
- b. **Audit Committee.** The Committee shall consist of a maximum of seven (7) members and will act on behalf of the Board in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the internal and external audit processes, and the process for monitoring compliance with laws, regulations and the code of conduct.
 1. **Committee Responsibilities.** The Committee will meet quarterly, with authority to convene additional meetings, as circumstances require. The regular quarterly meetings shall be held on the first Thursday of February and May, the third Thursday in August, and the first Thursday November. The committee shall have the authority to review reports by the Internal Auditor and to recommend appropriate policies and procedures. Additional responsibilities are enumerated in the Audit Committee Charter of the Board of Trustees.

2. **Internal Auditor Responsibilities.** The Internal Auditor will be responsible for the planning, implementation and reporting of audits and the internal audit plan. The Internal Auditor will also be responsible for the functional control of audit activities in relation to the objectives of the Division of Internal Audit. Additional responsibilities are enumerated in the Division of Internal Audit Charter.
 3. **Audit Charters.** The Audit Committee Charter of the Board of Trustees and the Division of Internal Audit Charter are hereby incorporated by reference.
- c. **Disability Appeals Committees.** There shall be two (2) Disability Appeals Committees, which may be combined with the Administrative Appeals Committees. Consistent with the provisions of KRS Chapter 13B, the Committees shall meet in alternate months, as needed, to act in matters of disability appeals. Each Committee shall consist of three (3) members; however the members appointed to one committee may serve from time to time on the other committee. The Committees shall ensure that the disability retirement laws are administered impartially and uniformly and that all members who apply for disability retirement benefits, and who qualify under the applicable statutes, are approved for benefits.
1. **Committee Responsibilities.** In matters of disability appeals, the Committee members shall consider the administrative record including the recommended order and any exceptions filed and it may adopt the hearing officer's recommended order, or it may reject or modify, in whole or in part, the recommended order, or it may remand the matter, in whole or in part, to the hearing officer for further proceedings as appropriate -or act on cases properly remanded by a court of competent jurisdiction. The Committee may also recommend legislative changes to improve the administration of the benefits. Any recommended legislative changes shall be referred to the Legislative and Budget Committee for study.
 2. **Chief Benefits Officer Responsibilities.** The Chief Benefits Officer or designated staff will coordinate meeting dates and determine which cases will be reviewed. Staff will compile the administrative records and distribute the files to the Committee members prior to each meeting. Staff may provide legal or technical advice to the Committee.
- d. **Investment Committee.** The Committee shall consist of ~~a maximum of five (5)~~ nine (9) members and will act on behalf of the Board on investment related matters to assure the prudent investment of the retirement systems' assets to achieve the long-term funding goals established in the Board's Statement of Investment Policy.
1. **Committee Responsibilities.** The Committee will meet quarterly or more frequently to review reports from investment staff, investment consultants and investment managers with authority to convene additional meetings, as circumstances require. The regular quarterly meetings shall be held on the first Tuesday of February and May, the third Tuesday of August, and the first Wednesday of November. The Committee will monitor investment performance

and management practices and make reports and recommendations to the Board. The Committee will approve the selection and termination of service providers. The Committee will evaluate whether the policy, the investment activities, and management controls and processes continue to be consistent with meeting the retirement systems' goals and perform other duties specified in the Statement of Investment Policy. The Committee may also recommend legislative changes to improve the administration of investment related matters. Any recommended legislative changes shall be referred to the Legislative and Budget Committee for study.

2. **Chief Investment Officer Responsibilities.** The Chief Investment Officer (“CIO”) will administer the assets of the retirement systems consistent with the policies, guidelines and limits established by the law, and the Statement of Investment Policy and the Investment Committee. The CIO will provide members of the Committee with assessments of service providers and performance reports. The CIO will identify issues for consideration by the Investment Committee and prepare recommendations regarding those issues. The CIO will recommend changes to service providers, statutes, policies or guidelines as needed to maintain a productive relationship between the investment program and its goals. The CIO will communicate with the mass media and other agencies, entities or institutions regarding investment related issues.
 3. **Investment Policy.** The Statement of Investment Policy: Insurance Fund, ~~and~~ The Statement of Investment Policy: Pension Funds and the Investment Procurement Policy are hereby incorporated by reference.
- e. **Legislative and Budget Committee.** The Legislative and Budget Committee shall consist of a maximum of seven (7) members and ~~shall~~ may review the retirement systems administrative budget and recommend additions or reductions in specific program areas or budgetary items. The Committee reviews and recommends statutory changes to the Board related to the administration of benefits and compliance with federal law and determines which changes are in the best interests of the retirement systems.
1. **Committee Responsibilities.** The Committee will meet only as necessary. Meetings may be called as set forth in Section 1.1(f) of these bylaws. The Committee shall have the authority to review budget recommendations and legislative recommendations of members of the Board, staff or others. The Committee may approve, reject and modify changes, as well as provide policy guidance for staff in drafting changes. The Committee will present the final recommendations to the Board.
 2. **Executive Director Responsibilities.** The Executive Director will schedule meetings, prepare the budget document and supporting schedules, prepare draft changes to Kentucky Revised Statutes and present them to Committee members prior to the date of a meeting. Staff will research the impact of proposed changes

and report the results to the Committee. Staff will also make preliminary contacts with legislators, employers and interest groups to assist in formulating legislation to accommodate all interested parties. Staff will work with the General Assembly, Legislative Research Commission, the Governor's Office and interest groups to obtain passage of the Board's legislative proposals, or advocate other interests supported by the Board.

- f. **Human Resources Committee.** The Committee shall consist of a maximum of five (5) members and shall assist the Executive Director and the Board of Trustees in attracting and retaining a competent, creative and motivated workforce.

- 1. **Committee Responsibilities.** The Committee shall meet on the third Thursday of February and May, the second Thursday of September, and the first Thursday of December with authority to convene additional meetings, as circumstances require. The Committee recommends personnel policies to the Board. However, any adopted policy must conform with and cannot contradict those codified by law in KRS Chapter 18A. The Committee reviews and recommends salaries for executive staff based on comparable salaries and job performance. The Committee shall ensure the provisions enumerated in KRS 61.645 (9) are administered in a fair and equitable manner. The provisions of KRS 61.645(9) are herein incorporated by reference. The Committee may also recommend legislative changes to improve the administration of the personnel system. Any recommended legislative changes shall be referred to the Legislative and Budget Committee for study.

- 2. **Executive Director Responsibilities.** The Executive Director and his staff will maintain and provide the Committee with data on salaries of comparable positions in comparable businesses or similarly structured retirement systems. Staff will identify issues for consideration by the Committee and prepare recommendations regarding those issues.

- g. **Retiree Health Plan Committee.** The Committee shall consist of a maximum of seven (7) members and shall assist the Board in providing a group hospital and medical insurance plan for present and future recipients of a retirement allowance from KERS, CERS, and SPRS as required by KRS 61.702.

- 1. **Committee Responsibilities.** The Committee will meet quarterly to review reports from retirement staff and retiree health insurance consultants with authority to convene additional meetings, as circumstances require. The regular quarterly meetings shall be held on the second Tuesday of February and May, the first Thursday of September, and the second Tuesday of November. The Committee will monitor retiree health insurance matters and make reports and recommendations to the Board. The Committee will evaluate retiree health insurance issues and obligations set forth in state and federal law. The Committee may, as deemed necessary, evaluate health insurance companies, health maintenance organizations, self-insurance proposals, and other ways of providing a group hospital and medical insurance plan for retirees as provided in KRS 61.702.

The Committee may negotiate and recommend appropriate contracts for execution by the Board. The Committee may solicit reports and actuarial analyses in order to analyze issues regarding retiree health insurance. The Committee may also recommend legislative changes to improve the administration of retiree health insurance related matters. Any recommended legislative changes shall be referred to the Legislative and Budget Committee for study.

2. **Executive Director Responsibilities.** The Executive Director and his staff will maintain and provide the Committee with necessary information to execute its responsibilities. The Executive Director and his staff will provide advice regarding state and federal laws and regulations. Staff will identify issues for consideration by the Committee and prepare recommendations regarding those issues.

- h. In addition to the duties and responsibilities described in Section 2.2, each Standing Committee may develop appropriate policies and proposals to be ratified by the Board.

Section 2.3 Delegations of Authority by the Board.

- a. Except as may be prohibited by or inconsistent with law, the Board may delegate to any Standing Committee of the Board any power, authority, duty or responsibility conferred on the Board by law. In the case of any such delegation, the decision or action of the Committee within the scope of its delegated authority shall constitute the decision or action of the Board. The Board may at any time rescind the delegated authority as a whole or in part, except that a rescission of authority with respect to quasi-judicial matters delegated to a Committee shall not operate to affect the proceedings or the final action of any such matter pending before the Committee when the Board acts to rescind. This exception is designed to preclude the Board from using its authority to rescind a delegation to interfere with the process or outcome of a quasi-judicial proceeding then in progress before a Committee which had properly commenced the proceeding within the scope of its authority.

b. Request for Proposal (RFP) Process.

1. The Standing Committee charged with oversight of the area germane to the RFP shall ensure that the most appropriate vendors are chosen to provide services to the retirement systems consistent with the provisions of KRS Chapter 45A. The Standing Committee will review and make recommendations for appropriate vendors during its regularly scheduled meeting or at a special meeting if necessary.
2. The Chair shall appoint a RFP Committee as needed to review and make recommendations regarding RFPs that are not within an area germane to a Standing Committee. The RFP Committee will not have regular meetings, but will meet as a Special Meeting at the call of the Executive Director or the Chair.
3. **Staff Responsibilities.** Staff will solicit and screen responses for eligibility and completeness. Staff will conduct any preliminary due diligence necessary to assist

in the screening of responses and the selection of the finalists presented for consideration by the Committee.

Section 2.4 *Ad hoc* Committees.

In addition to the Standing Committees specified in Section 2.2, the Chair or the Board may at any time establish an *ad hoc* Committee of the Board and fix its duties and responsibilities for any purpose which in the judgment of the Chair or the Board is better served by a temporary rather than Standing Committee. Each such Committee shall consist of such number of members as the Chair shall determine, and the Chair shall also then appoint the chair and designate the other members of the Committee unless otherwise determined by the Board.

Section 2.5 Limitations on Authority.

No Committee shall have any power or authority, nor shall the Board delegate to it power or authority, as to any of the following:

- a. The amendment or repeal of any Board resolution.
- b. Action on other matters committed by Board resolution or by Kentucky law (including the common law of trusts respecting the delegation or the non-delegation of fiduciary responsibilities) to the Board under terms or provisions that make such action non-delegable.

Section 2.6 Amendment of ~~Bylaws~~Bylaws

These ~~bylaws~~bylaws may be amended at any regular meeting of the KRS Board of Trustees by a vote of a majority of the entire membership of the Board.

Section 3.0 Certification of Statement of ~~Bylaws~~Bylaws and Committee Organization.

We, the Chair of the Board of Trustees and the Executive Director of the Kentucky Retirement Systems, do certify that this Statement of ~~Bylaws~~Bylaws and Committee Organization was approved by the Board on this ____ day of May, 2017.

John R. Farris, Chair

Date

Interim Executive Director

Date

2017 KRS BOARD COMMITTEE MEMBERSHIP

DISABILITIES APPEALS/ADMINISTRATIVE APPEALS

COMMITTEE #1 (LIMIT 3)

Betty Pendergrass, Chair
David Rich
Sec. Thomas Stephens

AUDIT COMMITTEE (LIMIT 7)

John Chilton, Chair
David Adams
Mary Helen Peter
David Rich
Randy Stevens *term expires July 1, 2017*
Governor Appointee #3, July 1, 2017

INVESTMENT COMMITTEE (LIMIT 9)

David Harris, Chair
William Cook
John Farris
Neil Ramsey
Betty Pendergrass *new*
Jerry Powell *new*
Governor Appointee to replace Mark Lattis
Governor Appointee #1, July 1, 2017
Governor Appointee #2, July 1, 2017
Tommy Elliott-Nonvoting

RETIREE HEALTH PLAN COMMITTEE (LIMIT 7)

Joseph Hardesty, Chair term expires July 1, 2017
JT Fulkerson term expires July 1, 2017
Vince Lang *new*
Mary Helen Peter
Sec. Thomas Stephens

DISABILITIES APPEALS/ADMINISTRATIVE APPEALS

COMMITTEE #2 (LIMIT 3)

Keith Peercy, Chair
Vince Lang
Sec. Thomas Stephens

HUMAN RESOURCES COMMITTEE (LIMIT 5)

Sec. Thomas Stephens, Chair
JT Fulkerson term expires July 1, 2017
Keith Peercy
Mary Helen Peter
Jerry Powell

LEGISLATIVE AND BUDGET COMMITTEE (LIMIT 7)

John Farris, Chair
David Adams *new*
John Chilton
Sec. Thomas Stephens

PERIMETER PARK WEST (PPW)*

Keith Peercy, Chair
Vince Lang
Jerry Powell *new*
Joseph Hardesty term expires July 1, 2017

*KRS Board is sole shareholder and governing authority of PPW



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May 16, 2017

Mr. David Eager
Interim Executive Director
Kentucky Retirement Systems
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

Re: Review of KRS Investment Return Assumptions and Funding Methodology

Dear Mr. Eager:

As requested, we have reviewed the investment return assumptions (based on the current and proposed asset allocations) and the funding methodology in place for the following systems within Kentucky Retirement Systems ("KRS"):

- Kentucky Employees Retirement System ("KERS")
- County Employees Retirement System ("CERS")
- State Police Retirement System ("SPRS")

KERS and CERS are each comprised of a Non-Hazardous and a Hazardous system, each of which was reviewed separately.

The purpose of this study is to conduct a high level analysis on the investment return assumption and funding methodology, as well as prepare rough estimates of the cost impacts of any proposed revisions. Since Milliman has only been retained to conduct a high level analysis, we have not collected census data from KRS nor have we programmed the valuations for the KRS systems. Official cost estimates should be based on detailed studies conducted by KRS' retained actuary.

This analysis was prepared solely to provide assistance to Kentucky Retirement Systems. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. Milliman recommends that any third party recipient of this analysis be aided by its own actuary or other qualified professional when reviewing the Milliman analysis.

Investment Return Assumption

As of June 30, 2015, a 7.50% investment return assumption was used for all of the systems. As of June 30, 2016, the investment return assumptions for KERS Non-Hazardous and SPRS pension were reduced to 6.75%. Per the November 18, 2016 Public Pension Oversight Board Actuarial Valuations presentation, this assumption change resulted in a cumulative increase in the accrued actuarial liability (“AAL”) of \$1.0 billion.

Long Term Investment Return Assumption

The table below sets forth the results of our analysis of proposed investment return assumptions for the current and proposed asset allocations. The return assumptions are based on Milliman’s forecasts for the expected median annualized return over the next 30 years. An inflation assumption of 2.3% underlies the development of the proposed assumptions. Appendix A shows the current and proposed asset allocations.

	June 30, 2016 Valuation Assumption	Milliman Proposed Assumptions		Cumulative Decrease from Valuation Assumption to Proposed Asset Allocations
		Current Asset Allocations	Proposed Asset Allocations	
KERS Pension Non-Hazardous ¹	6.75%	6.55%	5.90%	0.85%
KERS Hazardous	7.50%	6.70%	6.70%	0.80%
CERS Non-Hazardous	7.50%	6.70%	6.70%	0.80%
CERS Hazardous	7.50%	6.70%	6.70%	0.80%
SPRS Pension ¹	6.75%	6.55%	5.90%	0.85%

¹ Portfolios and related assumptions for KERS Non-Hazardous and SPRS insurance benefits are consistent with the KERS Hazardous and CERS portfolios and assumptions

The expected standard deviation of the annual nominal return for the proposed asset allocation for KERS Non-Hazardous and SPRS is 8.75%, and for KERS Hazardous, CERS Non-Hazardous and CERS Hazardous is 12.60%.

This analysis was prepared solely to provide assistance to Kentucky Retirement Systems. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. Milliman recommends that any third party recipient of this analysis be aided by its own actuary or other qualified professional when reviewing the Milliman analysis.

Rough Estimate of Liability and Cost Impact

The table below sets forth rough estimates of liability and cost impacts of moving the investment return assumptions from the rates used in the June 30, 2016 valuation to Milliman's proposed investment return assumptions for the proposed asset allocations.

The rough estimates of increases in liability are as of June 30, 2016, based on the cumulative decrease in investment returns shown above, with interpolations performed based on the actuarial accrued liability amounts in the discount rate sensitivity results shown in the respective June 30, 2016 valuation reports.

The rough estimates of the cost impact are based on applying the current funding methodology to the estimated unfunded liability as of June 30, 2016 reflecting the indicated liability increase, and assuming that the employer contribution is paid on average at December 31, 2017 (the mid-point of the 2017-18 plan year). In addition to the amortization of the unfunded liability, the rough estimates also assume that the gross normal cost increases by 25% for each 100 basis point decrease in the investment return assumption. This is a very rough estimate based on actuarial rules of thumb, and is not specific to KRS in any way. Detailed calculations should be prepared by KRS' retained actuary.

		June 30, 2016 Rough Estimate of Liability Increase <i>(\$ in billions)</i>	Resulting Rough Estimate of 2017-18 Employer Contribution Increase <i>(\$ in millions)</i>
KERS Non-Hazardous	Pension	\$1.19	\$ 88
	Insurance	0.25	23
KERS Hazardous	Pension	0.08	9
	Insurance	0.04	4
CERS Non-Hazardous	Pension	1.13	107
	Insurance	0.31	33
CERS Hazardous	Pension	0.34	33
	Insurance	0.17	15
SPRS	Pension	0.07	5
	Insurance	0.03	2
TOTAL		\$3.61	\$319

This analysis was prepared solely to provide assistance to Kentucky Retirement Systems. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. Milliman recommends that any third party recipient of this analysis be aided by its own actuary or other qualified professional when reviewing the Milliman analysis.

Select and Ultimate Assumption

While a long term investment return assumption is typically used to determine liabilities for purposes of developing funding measures, KRS has inquired about the possibility of using a “select and ultimate” investment return assumption. For example, if a select period is set at 10 years, projected benefit payments in the first 10 years are discounted at an investment return assumption based expected returns over a 10 year timeframe, and projected benefit payments after 10 years are discounted at the long term investment return assumption (for the period 10+ years).

The table below sets forth Milliman’s expected returns for the proposed asset allocations over a 10 year time frame and thereafter, in order to compare to the 30-year long term expected return. The 10-year expected returns are lower than the 30 year forecasts due to the current very low level of interest rates and the expectation that rates will be increasing over the next few years. The returns on fixed income assets are negatively affected by the rate increases during the period of rising rates and positively affected over the subsequent period of higher rates. The initial negative impact has a significant downward pull on average fixed income returns over the 10 year period whereas the expectations during the ultimate period reflect higher rates expected in the future on a long-term basis. The expected 30-year returns would reflect an average of the select and ultimate assumptions.

	Expected Return 10-year Select Period	Expected Return Ultimate Period (10+ years)	Expected Return 30-year Timeframe
KERS Non-Hazardous ¹	5.15%	6.25%	5.90%
KERS Hazardous	6.25%	6.90%	6.70%
CERS Non-Hazardous	6.25%	6.90%	6.70%
CERS Hazardous	6.25%	6.90%	6.70%
SPRS ¹	5.15%	6.25%	5.90%

¹ Portfolios and related assumptions for KERS Non-Hazardous and SPRS insurance benefits are consistent with the KERS Hazardous and CERS portfolios and assumptions

This analysis was prepared solely to provide assistance to Kentucky Retirement Systems. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. Milliman recommends that any third party recipient of this analysis be aided by its own actuary or other qualified professional when reviewing the Milliman analysis.

As a reminder, Milliman has not been retained to program the valuations for the KRS systems. Based on the information available to us, we are unable to provide a rough estimate of the impact on the liability of this approach. However, we would not expect a significant impact on the system liabilities at the current valuation date. Depending on the method selected for updating the assumptions at future valuation dates, it could result in a significant impact at future valuation dates.

If KRS elects to implement a select and ultimate investment return assumption for funding purposes, there are options for implementation that should be considered. Suppose for instance that a 10 year select and ultimate rate is deemed appropriate based on current conditions. Implementation options include:

- Maintain a 10 year select and ultimate methodology in all future years. This would be a logical approach if the reason for select and ultimate implementation is to always be recognizing a difference between current market conditions and long term expectations.
- Decrease the select and ultimate period by one year each year so that it expires in 10 years. This would be a logical approach if the reason for select and ultimate implementation is a concern about the difference between current market conditions and current long term expectations, with a view that a long term stability will be reached.

Another reason that KRS may wish to elect a select and ultimate investment return assumption is that it may coincide with the development of other assumptions, such as salary increase and payroll growth assumptions. If salary increases for individual members and overall payroll increases for the system are expected to be lower in the short-term, KRS may wish to review select and ultimate assumptions for these assumptions as well for consistency with the investment return assumption.

Funding Methodology

As of June 30, 2016, the unfunded liability for each system is being funded as a level percent of payroll over a 27 year period. In this calculation, payroll growth in future years is assumed to be 4% annually.

KRS has expressed concern that this methodology does not generate the expected dollar amount of contributions when payroll growth is less than 4%. Based on the current methodology it is also very important to note that, even if payroll growth were to equal 4% per year for the next 27 years, negative amortization (an increase in the unfunded liability) will occur for the first half of the 27 year period, and the unfunded liability will not be reduced below the current level until the second half of the 27 year period. In other words, it will take approximately 14 years for the unfunded liability to be lower than its current level, assuming investment returns equal the expectation each and every year, payroll grows at 4% each and every year, and no other gains or losses occur.

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In this section we will use KERS Non-Hazardous pension as an example to review how the current funding methodology is working in practice, and will present suggestions that could be implemented to address both of the issues noted above. Our suggestions are also informed by the current funding situation for KERS Non-Hazardous. As of June 30, 2016, the market value of assets are \$1.95 billion and the system paid out benefits in the amount of \$0.94 billion during the 2015-16 plan year. This ratio of 2.1 is extremely low and indicates that the system could become insolvent in very short order without significant increases in contributions.

Based on conversations with KRS, it is our understanding that the mechanics of the funding methodology are set forth in statute, and thus changes to the methodology would require changes to the statute. Please note that Milliman is not a law firm, and cannot provide legal advice. Our suggestions are from our perspective as pension actuaries, and is not intended to be a substitute for legal counsel. All proposed changes to statute should be reviewed by qualified legal counsel.

KERS Non-Hazardous Payroll Experience

Payroll in 2015-16 was \$1.66 billion. Based on an assumption of 4% payroll growth, payroll in 2016-17 would be expected to be \$1.73 billion. Based on data provided by KRS for the first 9 months of 2016-17, payroll in 2016-17 is on target to be \$1.59 billion. That is roughly a 4% decrease, for a shortfall of 8% from the expectation.

The rough estimates of liability increase set forth above are as of June 30, 2016, and will impact the employer contributions for 2017-18. While the 2017-18 actual payroll is of course not known yet, in our illustrations we will assume that 2017-18 will experience a 4% decrease (for a shortfall of 8% from expectation), in order to illustrate what is currently happening this year.

Impact of 1-Year Lag

Many retirement systems implement a 1-year lag in the payment of employer contributions versus the date of calculation. For instance, the July 1, 2016 valuations determine the employer contribution for the fiscal years ending June 30, 2018, which is one fiscal year later (1-year lag). We are uncertain as to the precise details of the methodology used by KRS to reflect the 1-year lag, and in our analysis we have used a (potentially) simplified approach to allow for an apples-to-apples comparison across scenarios. We recommend that any changes in methodology that KRS and the Board intend to adopt be reviewed via a detailed multi-year cost projection.

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Suggestion #1 - Remove Asset Smoothing

On the June 30, 2016 valuation basis, the KERS Non-Hazardous unfunded liability is \$11.11 billion. As noted above, our rough estimate of the increase in the liability due to the reduction in investment return assumption is \$1.19 billion, for a new estimated unfunded liability of \$12.30 billion.

We further note that June 30, 2016 actuarial value of assets is \$0.16 billion higher than the June 30, 2016 market value of assets. Based on the critical funded status issues that KERS Non-Hazardous is facing, we would recommend the elimination of any smoothing mechanism that could defer recognition of investment losses to future periods. Therefore, we recommend the funding methodology be based on the market value of assets rather than actuarial value of assets. This would increase the new estimated unfunded liability from \$12.30 billion to \$12.46 billion, and we will use this amount in the remainder of the illustrations below. Under current funding methodology, using market value of assets will increase the 2017-18 employer contribution by roughly \$8 million.

Suggestion #2 – Prevent Negative Amortization

Based on the current June 30, 2016 methodology of 27 year level percent of payroll amortization with a 4% payroll growth assumption, and the updated investment return assumption of 5.90% and unfunded liability of \$12.46 billion, the 2017-18 amortization payment is \$0.63 billion, which is less than the amount of interest on the unfunded liability.

As noted above, the current funding methodology allows negative amortization to occur for the first half of the 27 year amortization period. Based on the critical funded status issues that KERS Non-Hazardous is facing, we would recommend that the funding methodology prevent increases in the unfunded liability.

Based on a June 30, 2016 unfunded liability of \$12.46 billion, at 5.90% interest, the unfunded liability will grow by \$0.74 billion by June 30, 2017. Due to the 1-year lag, this payment may need to increase with an additional half year interest to \$0.76 billion. This is an increase of \$0.13 billion versus the current methodology.

Suggestion #3 – Invoice Employers in Dollar Terms

Even if negative amortization is prevented in the determination of the dollar amount of the amortization payment, converting the dollar amount to a percent of payroll for purposes of invoicing employers still leaves the System vulnerable to receiving less *dollars* than expected. ***It is important to note that the System's unfunded liabilities are funded with dollars, not percentages of payroll.***

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As noted above, 2016-17 payroll is on track to be \$1.59 billion. The expected 2017-18 payroll, based on 4% payroll growth, would then be expected to be \$1.65 billion. This would result in an unfunded liability amortization rate of 38.2% of payroll.

Assuming that payroll actually *decreases* by 4%, the 2017-18 payroll would actually be \$1.53 billion, and would only generate \$0.58 billion in contributions (38.2% times \$1.53 billion). Therefore, a shortfall of \$50 million in contribution dollars would occur.

Following on from the illustration above, if a minimum contribution level of paying interest on the unfunded liability is established, but payroll *decreases* by 4%, instead of receiving \$0.76 billion, the System will only receive \$0.70 billion, for a shortfall of \$60 million.

Based on the critical funded status issues that KERS Non-Hazardous is facing, we would recommend that the funding methodology be revised to focus on dollars instead of percentages of payroll.

The System will need to decide how to allocate the total dollar amount across to the employers. While allocating the dollar amount to each employer based on that employer's share of total System payroll might be the simplest approach, consideration should be given to computing the allocation on each employer's share of the total System liability, as each employer's current payroll may not reflect their portion of the System's liability. With the advent of GASB 68, this information may be easily available to the System from the actuary each year.

Suggestion #4 – Level Dollar Amortization

The current funding methodology allows the unfunded liability to increase significantly during the initial years of the amortization period. Suggestion #2 above, as modified by Suggestion #3, would prevent the unfunded liability from increasing, but would not make any payment toward decreasing the unfunded liability.

Based on the critical funded status issues that KERS Non-Hazardous is facing, we would recommend that the funding methodology include payments toward reducing the unfunded liability at the onset of the amortization period.

A level dollar amortization methodology, in conjunction with an amortization period that decreases by one year each year, is similar to a standard mortgage on a house. At the beginning, the majority of the payment is interest on the debt. That changes over time and at the end, the majority of the payment is reduction in principal. To put it into perspective versus the current amortization methodology, it is akin to assuming 0% payroll growth in all future years.

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If the unfunded liability is paid off on a level dollar basis over a 27 year period beginning as of June 30, 2016, the annual payment would be \$0.96 billion, and if all other assumptions are met, the unfunded liability would decrease in every future year. Although the initial payment is higher, overall nominal payments would be expected to decrease by nearly \$4 billion during the amortization period due to the reduction of interest owed on the unfunded liability.

Suggestion #5 – Shorter Amortization Period

Annual benefit payments for KERS Non-Hazardous are roughly one-half of current assets. Thus the System has very high liquidity needs, and very high funding needs. With asset levels very low, expected investment returns can only play a minor role in generating dollars to be used for benefit payments.

Based on the critical funded status issues that KERS Non-Hazardous is facing, we would recommend that the funding methodology accelerate payments toward the unfunded liability in order to provide additional protection in the event of future adverse experience.

In the Conference of Consulting Actuaries Public Plans Community October 2014 white paper *Actuarial Funding Policies and Practices for Public Pension Plans* (“CCA White Paper”), model practices for amortization policy duration are stated as:

Source	Period
Active plan amendments	Lesser of active demographics or 15 years
Inactive plan amendments	Lesser of inactive demographics or 10 years
Experience gain/loss	15 to 20 years
Assumption or method changes	15 to 25 years
Early retirement incentives	5 years or less

There is a substantial amount of discussion in the CCA White Paper surrounding amortization policy and several other items, and we recommend that KRS review the white paper when deciding on implementing any changes to funding policy.

Currently the entire unfunded liability is amortized over 27 years as of June 30, 2016. We do not know the historical components that have contributed to the current unfunded liability, so for purposes of this high level analysis we have selected a 20 year period for illustration purposes.

For illustrative purposes, if the unfunded liability is paid off on a level dollar basis over a 20 year period beginning as of June 30, 2016, the annual payment would be \$1.11 billion, and if all other assumptions are met, the unfunded liability would decrease in every future year, and the unfunded liability would be paid off sooner than under Suggestion #4 above.

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Please note due to the current liquidity needs of KERS Non-Hazardous and without performing a robust projection of assets and benefit payments, we are unsure if a 20 year amortization period will provide adequate funding to meet cash flow needs. Rather this 20-year period is used for illustrative purposes.

Basis for Analysis

As requested, in this analysis we have focused on items surrounding the funding policy of the Systems. Different measurements would be needed for other analyses (such as financial reporting under GASB standards).

This analysis contains several suggestions and recommendations that build on each other. The impacts are not purely additive, so if certain items are elected and others are rejected, a detailed analysis would provide the combined resulting impact of the elected items.

In performing this analysis, we relied on data and other information (both written and oral) provided by the System. We have not audited or verified the data or other information. To the extent that any of these are inaccurate or incomplete, the results of this analysis may likewise be inaccurate or incomplete.

Differences between projections and actual amounts depend on the extent to which future experience conforms to the assumptions made for this analysis. It is certain that actual experience will not conform exactly to the assumptions used in this analysis. Actual amounts will differ from projected amounts to the extent that actual experience deviates from expected experience.

This analysis is only a rough estimate of KRS' financial condition as of a single date and should not be relied upon as a guarantee of actual costs to be incurred by KRS. Future funding and accounting obligations will be determined by an actuarial valuation of the systems as of the future valuation dates. Actual plan costs will ultimately be determined by the benefits provided by the systems and not by the actuarial calculations.

Milliman's work is prepared solely for the internal business use of the Kentucky Retirement Systems. To the extent that Milliman's work is not subject to disclosure under applicable public records laws, Milliman's work may not be provided to third parties without Milliman's prior written consent. Milliman does not intend to benefit or create a legal duty to any third party recipient of its work product. Milliman's consent to release its work product to any third party may be conditioned on the third party signing a Release.

No third party recipient of Milliman's work product should rely upon Milliman's work product. Such recipients should engage qualified professionals for advice appropriate to their own specific needs.

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Mr. David Eager
May 16, 2017
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The consultants who worked on this assignment are pension actuaries. We have not explored any legal issues with respect to changes contained in this analysis. We are not attorneys and cannot give legal advice on such issues. We suggest that you review any changes with counsel.

I am a member of the Society of Actuaries and meet the qualification standards of the American Academy of Actuaries to render this actuarial opinion.

Please let me know if you have any questions.

Sincerely,



Glenn D. Bowen

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cc: Dave Harris – KRS Board Vice Chairman
Karen Roggenkamp – KRS Executive Director Office of Operations

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APPENDIX A

KRS Current and Proposed Asset Allocations

	KERS Non-Hazardous ¹		KERS Hazardous		CERS Non-Hazardous		CERS Hazardous		SPRS ¹	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
U.S. Equity	22.0%		26.5%		26.5%		26.5%		23.0%	
U.S. Large/Mid Cap Equity		7.0%		11.0%		11.0%		11.0%		7.0%
U.S. Small Cap Equity		2.0%		4.0%		4.0%		4.0%		2.0%
Non-U.S. Equity	20.0%		26.5%		26.5%		26.5%		23.0%	
International Large/Mid Cap Equity		7.0%		10.0%		10.0%		10.0%		7.0%
International Small Cap Equity		2.0%		5.0%		5.0%		5.0%		2.0%
Emerging Markets Equity		2.0%		5.0%		5.0%		5.0%		2.0%
Private Equity	10.0%	5.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	5.0%
Cash	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	3.0%	2.0%
Universal Aggregate Fixed	10.0%		6.0%		6.0%		6.0%		9.0%	
Global Bonds		15.0%		3.0%		3.0%		3.0%		15.0%
Long Credit Bonds		22.0%		5.0%		5.0%		5.0%		22.0%
High Yield Bonds	12.0%	10.0%	6.0%	4.0%	6.0%	4.0%	6.0%	4.0%	9.0%	10.0%
Emerging Markets Debt		3.0%		11.0%		11.0%		11.0%		3.0%
Private Credit				5.0%		5.0%		5.0%		
Real Estate	5.0%	5.0%	5.0%	10.0%	5.0%	10.0%	5.0%	10.0%	5.0%	5.0%
Real Return	8.0%	12.0%	8.0%	5.0%	8.0%	5.0%	8.0%	5.0%	8.0%	12.0%
Diversified Hedge Funds	10.0%	3.0%	10.0%	5.0%	10.0%	5.0%	10.0%	5.0%	10.0%	3.0%
Global TAA		3.0%		5.0%		5.0%		5.0%		3.0%

¹ Portfolios and related assumptions for KERS Non-Hazardous and SPRS insurance benefits are consistent with the KERS Hazardous and CERS portfolios and assumptions.

This exhibit is an attachment to a May 16, 2017 letter to Mr. David Eager. Please refer to that letter for more information, including explanatory notes and statements of reliance.

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Kentucky Retirement Systems
Division of Internal Audit

Annual Audit Plan
For the Fiscal Years Ended June 30, 2018, 2019, and 2020

Connie A. Davis, CIA, CGAP, CRMA
Internal Audit Director

Division of Internal Audit

Annual Audit Plan

For the Fiscal Year Ending June 30, 2018, 2019, & 2020

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I. Introduction

The Division of Internal Audit recognizes that an overall audit strategy and plan is important to meet the goals and objectives of the Division of Internal Audit, and contribute to the mission of Kentucky Retirement Systems (KRS). The Division also agrees with the professional standards developed by the Institute of Internal Auditors, the International Standards for the Professional Practice of Internal Auditing, which recognize that an annual audit plan and work schedule benefits the organization by:

- providing an identifiable basis for the role of the Division of Internal Audit and justification for obtaining budgetary funds and approval;
- establishing what divisions or areas will be prioritized for audits on an annual basis;
- permitting an efficient allocation of limited resources;
- providing a flexible basis for managing the Division;
- projecting an estimated timetable for initiating and completing audits for the year; and,
- eliminating potential for overlapping audits within KRS and with other auditing entities (i.e., external auditors or the State Auditor's Office).

With the accumulated knowledge of KRS operations and internal controls, the Division of Internal Audit is applying an approach based upon risk assessment to identify audits of high priority in the annual plan.

Risk assessment is a process used to assign a number or score to potential audits based upon specific risk factors related to KRS's operations, internal controls, and estimated liability to the Commonwealth of Kentucky. Examples of risk factors used to formulate the audit plan include dollar amounts of receipts, complexity of operations, quality of internal controls, time since last audit, and management accountability. The complete list of risk factors and the assessment process are described in this report.

The development of an annual audit plan, using risk assessment as an integral component, is a dynamic process. Throughout the year, the Division of Internal Audit has the opportunity to provide current information about divisions and areas to

audit for use in the risk assessment process. The risk factors and scoring process may be reviewed and refined periodically or as needed. The risk assessment process may be applied to potential audits such as expenditure contracts, specific financial statement accounts, and transaction cycles, or other areas deemed necessary.

As an additional tool for assessing risk in KRS, a self-audit tool for use by division directors is in Section V. This self-assessment tool recognizes the fact that directors are responsible for establishing and maintaining internal controls within their respective operating environments. The Division of Internal Audit will evaluate whether the controls are in place and working as designed. The tool will facilitate the review of KRS divisions and will be discussed with all division directors.

II. Principles for Audit Plan development

In order to provide practical guidance and an authoritative framework for the development of this annual audit plan, the Division of Internal Audit recognized and observed the following basic principles:

- in the audit plan, consideration is given to the unique responsibilities of the Division of Internal Audit and to the need to incorporate a risk factor which, when applied to a particular audit, would supersede proposed audits with higher risk scores;
- the approach to developing the annual audit plan recognizes the fact that audit resources of personnel and dollars are limited which prohibits one hundred percent audit coverage each year. This limiting factor is inherent in the concept of utilizing risk assessment to help prioritize audits;
- the audit plan gives consideration to work performed by other auditors;
- the risk assessment criteria used in the ranking of the audit plan places an emphasis on perceived or actual knowledge of KRS's system of internal controls; and,
- the audit plan has been developed with the awareness that there are inherent risks associated with any method or system of prioritizing audits. The risk factors and scoring process will be periodically evaluated and modified, if necessary, in order to improve the audit plan.

III. Audit Universe

The first step leading to development of the audit plan is to establish an audit universe representing potential audits. The Division also recognized other potential audit segments of the universe such as business processes, expense contracts, or functional areas that may cross over operational units. Examples of these other segments are:

- organizational units with KRS;
- a transaction cycle or items common “horizontally” across a universe, such as payroll, contract compliance issues, personal service contracts, etc.;
- individual financial statement accounts such as fixed assets or annual leave liability;
- performance or operational audits; and,
- fraud and defalcation audits.

In the final analysis, the risk assessment factors were applied to all major areas within KRS.

IV. Preparing the Annual Audit Plan

The objectives of the annual planning process determine what audit activities will be scheduled for the year and help ensure qualified audit staff is assigned to the highest priority assignments. The principles and procedures discussed in this document have been developed to provide a process for fulfilling these objectives.

The individual entities or activities within the audit plan are risk rated using the risk assessment methodology discussed in Section V on an annual basis. Taken into account is input from the Division of Internal Audit, the Audit Committee, Board of Trustees, and management. Special emphasis should be placed on the following areas throughout the year:

- the importance of updating and maintaining an accurate audit plan; and,
- providing current and relevant information.

Actual audit scheduling may be affected by personnel turnover, audits requested by the Audit Committee, special projects, and unforeseen circumstances in a scheduled

audit. In keeping with current policy, the actual status of each audit, in terms of percent of completion, will be conveyed to the Executive Director, Audit Committee, and appropriate Chief Officer on a timely basis.

V. Risk Assessment Methodology

The Risk Assessment Methodology consists of the following six-part process:

- developing the risk assessment model;
- identifying KRS division activities;
- scoring risks using impact and probability factors and weights;
- ranking the auditable areas;
- developing the audit plan; and,
- submitting the audit plan for management review and approval.

The risk assessment model is based upon both impact and probability risk factors. Impact evaluates the effect resulting from a break down in the operation's environment, processes, and/or controls. Probability looks at the likelihood that an event will occur. Impact is broken down into five (5) evaluation factors and probability contains three (3) evaluation factors. Each factor is given a weight based on its importance in evaluating the overall risk of a process. The following are the evaluation factors for both impact and probability:

Impact

1. Level of Authority Involved
2. Volume of Transactions
3. Materiality
4. Regulatory Involvement
5. Internal Environment
6. Organization Reputatuion

Probability

1. Complexity of Systems
2. Management and Control Environment
3. Internal Control System

The table below lists a description of the impact and probability factors and the related assigned weight.

IMPACT RISK FACTORS

<u>Factor</u>	<u>Definition</u>	<u>Weight</u>
1. Level of Authority Involved	Impact on Decision Making.	5%
2. Volume of Transactions	As transaction volume increases, controls must be added to reasonably assure accurate and complete processing.	10%
3. Materiality	Impact on Financial Statements	15%
4. Regulatory Involvement	Impact of applicable regulatory requirements.	15%
5. Internal Environment	Impact of business changes.	10%
6. Organization Reputation	Impact of positive or negative Media coverage	10%

PROBABILITY RISK FACTORS

<u>Factor</u>	<u>Definition</u>	<u>Weight</u>
1. Complexity of Systems	The greater the complexity of a system, the more important will be the controls necessary to reasonably assure that the system achieves its objectives.	10%

PROBABILITY RISK FACTORS

<u>Factor</u>	<u>Definition</u>	<u>Weight</u>
2. Management and Control Environment	The probability of undue pressure on management to meet objectives.	10%
3. Internal Control System	Measures the adequacy and effectiveness of the system of internal control.	15%

Identifying KRS Division Activities is accomplished by using various research techniques. Some of the techniques used to identify and develop division activities included interviewing division heads and other personnel, internet research, and auditor experience.

Scoring Division Activity Risk is the central process of the risk assessment. Once the audit areas of a division are identified, each of the areas is weighed according to the significance to the overall division's mission and objective. Each impact and probability factor is then separately evaluated and assigned a point level (1-5) with one representing the lowest level of risk and five the highest. The individual factor scores are then multiplied by the risk weight factor. The weighted risk factor elements are added together to obtain the respective total impact and probability score for each division.

Ranking the Auditable Areas is achieved by sorting each auditable area by its respective total risk score.

Developing the Audit Plan is achieved by scheduling audits for the highest risk areas. However, since the internal audit function is small, and all divisions have not been reviewed, audits were scheduled using a combination of risk score, and available audit resources to ensure all auditable areas of KRS will be audited.

Submitting the Audit Plan for Review and Approval is achieved by providing the risk assessment and audit plan to the Audit Committee of the Board of Trustees.

VI. Risk Scoring by Division**FYE 2018**

<u>Division</u>	<u>Audit Area</u>	<u>Score</u>
Investments	Manager Fee Verification	3.65
	Investment Reporting	5.00
Executive Management	HIPPA (Outsource)	4.70
	Anonymous Reports	x.x
Information Technology/ Security	Business Continuity/Disaster	
	Recovery	3.85
	Policy Compliance	4.45
	Data Breach	4.50
Employer Reporting	Employer Reporting	3.75
Compliance & Education	ER – (Cooperatives Audit – Management Request)	x.xx
Retiree Services/Payroll	1099R Process	3.90
Disabilities/Death		
Accounting	Financial Statement Accuracy Review	4.55
	Travel & P- Card Exp. (Annual)	x.xx
	Qualification of Funds (BNY Mellon)	4.75

FYE 2019

Division	Audit Area	Score
Investments	Investment Risk Analysis	
	Wiring Authority &	
	Internal Account Trading Process	4.10
	Capital Call	3.75
Executive Management	Anonymous Reports	x.xx
	Fiduciary Language in Contracts	1.98
	Corporate Governance	2.88
	Legislative Enactments	3.95
Information Technology/ Security	Firewalls for Web Apps.	4.65
	Encryption – Data	4.65
	Non – HIPAA Disclosures	4.10
	IT Support of Great Plains	3.60
Retiree Health Care	Medicare Secondary Payer - Reporting	
	Implementation	3.65
	Health Benefits – DEI KHRIS to	
	KRS START Discrepancy and Humana to KRS START	2.90
Accounting	Travel & P-card Exp. (Annual)	x.xx
	Great Plains - Customer Accounts	4.65
Disabilities/Death	Manage SSA/WC Audit, Offset &	
	Overpayment	2.65
Employer Reporting,	Employer Reporting Agency Audits	2.83
Compliance & Education	Employer Invoices	3.50
Benefits	Backlogs – Catch –up	3.75

FYE 2020

<u>Division</u>	<u>Audit Area</u>	<u>Score</u>
Investments	Securities Lending Reporting	
	Investment Policy Review	
Executive Management	Anonymous Reports	x.xx
	Lawsuits – Nonstock/Non-Profit Entity	
	Participation in KRS	4.20
Information Technology/ Security	Aging Architecture and Aging Versions (hardware & software)	4.65
	Business Systems Security Account	
	Procedures (START & Great Plains)	4.35
	Separation of Duties	4.25
	START Batch Processing Procedures	4.25
	Active Directory Administrative Management	4.15
	Procurement & Office Services	Imaging Process
Member Services	START issues/Outstanding PIR's	4.25
Benefits	Backlog Post Retirement Audits	3.30
Employer Reporting, Compliance & Education	Employer Reporting Agency Audits	2.83
Accounting	Error Correction (Employer)	4.05
Benefits	Travel & P-card Exp. (Annual)	x.xx
	ACA Reporting Requirements for Minimum Essential Coverage 1/1/2016	4.05
Human Resources	KHRIS (time & attendance)	4.00

VII. Approvals

We, the undersigned of Kentucky Retirement Systems, do certify that this Revised Annual Audit Plan was approved by the Audit Committee and the Board of Trustees on this 18 day of May, 2017.

Connie A. Davis, CIA, CGAP, CRMA
Internal Audit Director

David L. Eager
Interim Executive Director

Chair, Audit Committee



KENTUCKY RETIREMENT SYSTEMS

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

*For the Fiscal Year Ended June 30, 2016
With Report of Independent Auditors*

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Report of Independent Auditors

Audit Committee
Kentucky Retirement Systems
Frankfort, Kentucky

We have audited the accompanying schedules of employer allocations of Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Pension Fund and County Employees Retirement System (CERS) Pension Fund as of and for the fiscal year ended June 30, 2016, 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, 2016, 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, 2016, and our report thereon, dated December 1, 2016, 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 12, 2017
Lexington, Kentucky

Kentucky Retirement Systems
Schedule A-Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016

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.

<u>Employer</u>	<u>Employer Code</u>	2016 Actual Employer Contributions	2016 Employer Allocation Percentage
EASTERN KY UNIV	1430	\$ 9,338,974	1.820165%
KET FOUNDATION	1433	545,771	0.106371%
KY BAR ASSOCIATION	1434	777,638	0.151562%
CHILD WATCH ADVOCACY CTR	1435	62,017	0.012087%
PURCHASE AREA SACAC	1436	139,706	0.027229%
SANCTUARY INC	1437	141,192	0.027518%
O A S I S	1438	214,043	0.041717%
BARREN RIVER CHILD ADVOCA	1439	40,954	0.007982%
MOREHEAD STATE UNIVERSITY	1440	3,175,006	0.618808%
MURRAY STATE UNIV	1445	4,290,378	0.836194%
NORTHERN KY UNIVERSITY	1450	12,333,213	2.403742%
LINCOLN ADVOCACY SUPPORT	1451	75,231	0.014663%
SPRINGHAVEN INC	1452	114,192	0.022256%
SAFE HARBOR	1453	135,321	0.026374%
D.O.V.E.S.	1454	75,631	0.014741%
GATEWAY CHILD ADVOCACY	1455	19,789	0.003857%
JUDI'S PLACE FOR KIDS, INC.	1456	51,073	0.009954%
KY RIVER CHILD ADVOCACY	1457	37,028	0.007217%
BLUEGRASS RAPE CRISIS CTR	1458	176,314	0.034363%
NURSING HOME OMBUDSMAN	1459	81,222	0.015830%
WESTERN KENTUCKY UNIV	1465	7,489,501	1.459703%
KASAP	1480	113,072	0.022038%
KDVA	1481	194,324	0.037874%
KACAC	1482	13,440	0.002620%
PENNYRILE CHILD ADV CTR	1483	27,744	0.005407%
BUFFALO TR CHILD ADV INC	1484	29,615	0.005772%
CUMBERLAND V C A CENTER	1485	39,988	0.007794%
LAKE CUMB CHILD ADV CTR	1486	26,901	0.005243%
B.R.A.S.S.	1487	198,094	0.038609%
WOMEN AWARE	1488	87,214	0.016998%
BETHANY HOUSE ABUSE SHELT	1489	138,263	0.026947%
HOPE HARBOR INC	1490	66,733	0.013006%
CHILD ADV CTR OF GRN RVR	1491	40,460	0.007886%
CSG HEADQUARTERS	1492	1,543,344	0.300798%
KY HIGHER ED STUD LN CORP	1994	4,202,759	0.819117%
LEX FAYETTE CO HLTH DEPT	3022	1,926,270	0.375430%
LAKE CUMBERLAND DISTRICT	3023	1,914,741	0.373183%
WEDCO DIST HEALTH DEPT	3024	945,552	0.184288%
NORTHERN KY DIST HLTH DEP	3025	1,991,638	0.388170%
BARREN RVR DIST HLTH DEPT	3026	1,992,522	0.388342%
GREEN RVR DIST HLTH DEPT	3027	2,023,258	0.394333%
LINCOLN TRL DIST HLTH DEP	3028	1,545,855	0.301287%
PURCHASE DIST HLTH DEPT	3029	705,925	0.137585%
MERCER CO HEALTH DEPT	3030	236,260	0.046047%
CUMBERLAND VLY DIST HEALT	3031	1,170,241	0.228080%
KY RIVER DIST HEALTH DEPT	3033	1,327,196	0.258670%
BOURBON CO HEALTH CENTER	3034	185,676	0.036188%
CLARK CO HEALTH DEPT	3035	673,616	0.131288%
GATEWAY DIST HEALTH DEPT	3036	544,481	0.106119%
BOYLE CO HEALTH DEPT	3037	188,480	0.036735%
PIKE CO HEALTH DEPT	3038	793,826	0.154717%
FLOYD CO HEALTH CENTER	3039	390,276	0.076065%
MARTIN CO HEALTH DEPT	3040	195,762	0.038154%
BUFFALO TRACE HEALTH DEPT	3042	267,078	0.052053%

Kentucky Retirement Systems
Schedule A-Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
LITTLE SANDY DIST HEALTH	3043	216,187	0.042135%
N CENTRAL DIST HLTH DEPT	3044	548,538	0.106910%
PENNYRILE DIST HLTH DEPT	3045	548,006	0.106806%
BREATHITT CO HEALTH DEPT	3047	547,009	0.106612%
GREENUP CO HLTH DEPT	3048	333,238	0.064948%
WHITLEY CO HEALTH DEPT	3049	826,466	0.161078%
LAUREL CO HEALTH DEPT	3050	386,444	0.075318%
KNOX CO HEALTH DEPT	3051	702,292	0.136877%
MONROE CO HEALTH DEPT	3052	113,399	0.022101%
BULLITT CO HEALTH DEPT	3053	385,087	0.075053%
THREE RIVERS DIST HLTH	3054	764,051	0.148913%
ESTILL CO HEALTH DEPT	3055	176,858	0.034470%
OLDHAM CO HEALTH DEPT	3056	297,805	0.058042%
LEWIS CO HEALTH DEPT	3057	180,495	0.035178%
FLEMING CO HEALTH DEP	3058	126,366	0.024629%
JESSAMINE CO HEALTH DEPT	3059	337,834	0.065844%
POWELL CO HEALTH DEPT	3060	88,615	0.017271%
ANDERSON CO HEALTH DEPT	3061	198,204	0.038630%
MADISON CO HEALTH DEP	3062	1,311,148	0.255543%
JOHNSON CO HEALTH DEPT	3064	439,217	0.085603%
MAGOFFIN CO HEALTH DEPT	3065	190,044	0.037039%
ALLEN CO HEALTH DEPT	3066	285,055	0.05557%
FRANKLIN CO HEALTH DEPT	3067	842,404	0.164185%
LINCOLN CO HEALTH DEPT	3068	158,194	0.030832%
WOODFORD CO HEALTH DEPT	3069	173,411	0.033798%
MUHLENBERG CO.HEALTH DEPT	3072	250,762	0.048873%
MARSHALL CO HEALTH DEPT	3073	517,792	0.100918%
CHRISTIAN CO HEALTH DEPT	3074	502,297	0.097898%
HOPKINS CO HEALTH DEPT	3075	455,338	0.088745%
TODD CO HEALTH DEPT	3076	121,138	0.023610%
BRACKEN CO HEALTH DEPT	3077	105,294	0.020522%
MONTGOMERY CO HEALTH DEPT	3078	482,901	0.094117%
GARRARD COUNTY HEALTH DPT	3079	136,439	0.026592%
BRECKINRIDGE CO HEALTH BD	3080	165,510	0.032258%
ASHLAND BOYD CO HEALTH DP	3081	386,144	0.075259%
LAWRENCE CO HEALTH DEPT	3082	248,391	0.048411%
GRAVES CO HEALTH CENTER	3083	316,146	0.061617%
CALLOWAY CO HEALTH DEPT	3084	202,239	0.039416%
BELL CO HEALTH DEPT	3085	344,287	0.067101%
GRAYSON COUNTY HEALTH DEPT	3086	143,078	0.027886%
HARLAN CO HEALTH DEPT	3087	303,888	0.059228%
KENTUCKY STATE UNIVERSITY	3801	1,311,852	0.255680%
KCTCS	5470	8,711,409	1.697853%
ASST OF COMMONWEALTH ATTY	7403	327,210	0.063773%
KENTUCKY HOUSING CORP	7407	3,790,293	0.738728%
FRANKLIN CO COUNCIL AGING	7408	60,038	0.011701%
MUN ELEC POW ASSOC OF KY	7409	40,180	0.007831%
COMMONWEALTH CREDIT UNION	7410	4,474,183	0.872018%
HIGHSCHOOL ATHLETIC ASSOC	7415	104,489	0.020365%
KY OFFICE OF BAR ADMISSIO	7416	63,030	0.012285%
KY ASSOC OF REGIONAL PROG	7417	46,480	0.009059%
MASTER COMM BOONE CO	7718	61,131	0.011914%
MASTER COMM BOURBON CO	7719	-	0.000000%
MASTER COMM CAMPBELL CO	7720	35,813	0.006980%

Kentucky Retirement Systems
Schedule A-Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
MASTER COMM CHRISTIAN CO	7724	22,388	0.004364%
MASTER COMM CLARK CO	7725	6,472	0.001261%
MASTER COMM CLINTON/CUMBE	7727	9,773	0.001905%
MASTER COMM DAVIESS CO	7730	67,765	0.013207%
MASTER COMM FAYETTE CO	7734	59,374	0.011572%
MASTER COMM GARRARD CO	7740	5,904	0.001151%
MASTER COMM GRANT CO	7741	33,384	0.006506%
MASTER COMM GRAYSON CO	7743	16,820	0.003278%
MASTER COMM HARDIN CO	7747	48,306	0.009415%
MASTER COMM HENDERSON CO	7751	1,857	0.000362%
MASTER COMM HOPKINS CO	7753	31,085	0.006059%
MASTER COMM JEFF CIRCUIT	7756	149,500	0.029138%
MASTER COMMISSIONER OF JESSAMINE COUNTY	7757	31,736	0.006185%
MASTER COMM KENTON CO	7759	60,764	0.011843%
MASTER COMM LAUREL CO	7763	23,167	0.004515%
MASTER COMM MCCrackEN CO	7773	34,405	0.006705%
MASTER COMM MADISON CO	7776	33,567	0.006542%
MASTER COMM MASON CO	7781	12,301	0.002397%
MASTER COMM MEADE CO	7782	26,780	0.005219%
MASTER COMM NELSON CO	7790	29,663	0.005781%
MASTER COMM OHIO COUNTY	7792	7,617	0.001484%
MASTER COMM OLDHAM CO	7793	32,398	0.006314%
MASTER COMM OWEN CO	7794	6,810	0.001327%
MASTER COMM PIKE CO	7798	25,891	0.005046%
MASTER COMM FOR FLEMING	7799	13,875	0.002704%
MASTER COMM SCOTT CO	7805	36,204	0.007056%
MASTER COMM SIMPSON CO	7807	18,407	0.003588%
MASTER COMM WARREN CO	7814	55,140	0.010747%
LOGAN CO MASTER COM	7817	6,506	0.001268%
MASTER COMM FLOYD CO	7819	23,769	0.004633%
MASTER COMM BARREN CO	7820	27,175	0.005296%
MASTER COMM MUHLENBERG CO	7821	17,871	0.003483%
KY RIVER COMM CARE INC	8201	-	0.000000%
NORTHERN KY REG MHMR BD	8202	1,399,850	0.272831%
COMMUNICARE INC	8204	2,984,169	0.581614%
ADANTA/BEHAVIORAL HLTH SR	8205	2,445,936	0.476713%
CUMBERLAND RIVER MHMR	8208	4,587,908	0.894183%
WESTERN KY REG MHMR ADV	8209	1,363,069	0.265662%
BLUEGRASS.ORG	8210	13,247,248	2.581887%
PENNYROYAL REG MHMR BD	8211	2,329,721	0.454062%
GREEN RVR REG MHMR BD	8213	1,536,578	0.299479%
COMPREHEND INC REG MHMR B	8216	1,250,363	0.243696%
LIFESKILLS INC	8220	4,006,199	0.780808%
MOUNTAIN COMP CARE CENTER	8221	2,050,691	0.399679%
KY EMPLOYERS MUTUAL INS	9940	4,756,853	0.927110%
LEGS GENERAL ASSEMBLY	10005	374,070	0.072906%
LEGS LEGISLATIVE RES COMM	10010	6,264,787	1.221006%
JUDL JUDICIAL RET SYSTEM	20020	55,687	0.010853%
JUDL ADM OFF OF THE COURT	20025	16,412,109	3.198718%
UNIFIED PROSECUTORIAL SYS	31030	15,394,334	3.000354%
DEPT OF AGRICULTURE	31035	2,881,672	0.561637%
ATTORNEY GENERALS OFFICE	31040	2,909,695	0.567099%
AUDITOR OF PUBLIC ACCOUNT	31045	2,146,827	0.418416%
REGISTRY OF ELECTION	31066	188,643	0.036766%

Kentucky Retirement Systems
Schedule A-Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
GOVERNORS OFFICE	31070	654,587	0.127579%
DEPT OF VETERANS AFFAIRS	31074	8,645,071	1.684923%
MILITARY AFFAIRS COMM	31076	35,118	0.006845%
KY INFRASTRUCTURE	31082	248,066	0.048348%
LT GOVERNORS OFFICE	31085	77,255	0.015057%
AGRICULTURAL DEVELOP BD	31089	215,111	0.041925%
OFF OF HOMELAND SECURITY	31094	301,639	0.058789%
DEPT MILITARY AFFAIRS	31095	5,880,698	1.146147%
OFF OF MINORITY EMPOWMENT	31097	12,591	0.002454%
FAITH BASED/NONPROFIT SOC	31099	7,132	0.001390%
OFF OF SECRETARY TO CABIN	31110	38,250	0.007455%
GOV OFF LOCAL DEVELOPMENT	31112	790,971	0.154160%
SECRETARY OF STATE	31120	416,986	0.081271%
STATE TREASURERS OFFICE	31125	418,349	0.081536%
EARLY CHILDHOOD ADVISORY COUNCIL	31135	172,216	0.033565%
BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	31136	20,168	0.003931%
KY COMM NETWORK AUTH	31137	101,261	0.019736%
BOARD OF ACCOUNTANCY	31150	66,824	0.013024%
BOARD OF AUCTIONEERS	31155	12,192	0.002376%
BOARD OF BARBERING	31165	29,192	0.005690%
BOARD OF CHIROPRACTIC EXM	31170	38,338	0.007472%
BOARD OF DENTISTRY	31180	66,274	0.012917%
BOARD OF ELECTIONS	31185	162,237	0.031620%
BRD OF EMBALMERS/FUN DIR	31190	55,048	0.010729%
BOARD OF EXM ARCHITECTS	31200	55,694	0.010855%
KY LANDSCAPE ARCH REG BD	31205	7,681	0.001497%
BD EXAMINERS OF SOCIAL WK	31215	49,187	0.009587%
BD OF HAIRDRESSERS/CSMTG	31225	152,134	0.029651%
BD OF MEDICAL LICENSURE	31245	211,715	0.041263%
BOARD OF NURSING	31250	774,932	0.151034%
BOARD OF OPTOMETRIC EXM	31260	22,541	0.004393%
KY RESPIRATORY CARE BD	31263	27,620	0.005383%
PERSONNEL BOARD	31268	105,510	0.020564%
KY BOARD OF PHARMACY	31270	239,199	0.046620%
BD OF PHYSICAL THERAPY	31275	41,153	0.008021%
BOARD OF REAL ESTATE APPR	31284	80,744	0.015737%
BD OF PROF ENGINEERS & LA	31290	184,044	0.035870%
SCHOOL FAC CONSTR COMM	31345	54,471	0.010616%
EXECUTIVE BRANCH ETH COMM	31354	73,306	0.014287%
COMMISSION ON HUMAN RIGHT	31370	333,050	0.064911%
COMMISSION- REAL ESTATE	31395	216,078	0.042114%
COMMISSION ON WOMEN	31400	26,317	0.005129%
KY COUNCIL POSTSEC EDUCAT	31415	982,159	0.191423%
OFFICE OF STATE BUD DIREC	31765	527,122	0.102736%
TRAN OFF OF THE SECRETARY	35605	1,054,276	0.205478%
TRAN OFFICE OF LEGAL SVC	35607	831,207	0.162002%
DIVISION OF FACILITY MANA	35609	767,377	0.149562%
TRAN DEPT OF AVIATION	35615	381,359	0.074327%
TRAN OFFICE OF PERSONNEL	35616	633,768	0.123521%
OFFICE OF INFORMAT TECHNO	35617	759,707	0.148067%
OFFICE OF AUDITS	35618	756,162	0.147376%
DOT PAYROLL DIVISION	35619	254,495	0.049601%
TRAN DEPT OF HIGHWAYS	35625	53,651,535	10.456678%
TRAN DEPT OF INTERGOV PRO	35628	225,973	0.044042%

Kentucky Retirement Systems
Schedule A-Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
TRAN DEPT OF VEH REGULATE	35630	2,591,465	0.505076%
EDEV OFF OF THE SECRETARY	36635	1,339,010	0.260973%
KHEAA DIV OF FINANCIAL AF	39075	479,957	0.093544%
COMMONWEALTH OF TECHNOL	39079	7,771,246	1.514615%
KY RIVER AUTHORITY	39084	118,331	0.023063%
OFFICE OF PVA'S	39103	9,168,268	1.786894%
DEPT OF REVENUE	39130	11,437,697	2.229206%
OFFICE OF SECRETARY	39750	1,770,897	0.345148%
OFF OF THE CONTROLLER	39758	1,189,518	0.231837%
DEPT FACILITIES SUPP SVCS	39785	3,484,304	0.679090%
KY STATE FAIR BOARD	50235	2,757,635	0.537463%
COMM KY HERITAGE COUNCIL	50410	280,353	0.054641%
KY ARTS COUNCIL	50529	264,439	0.051539%
KY HISTORICAL SOCIETY	50550	649,623	0.126611%
DEPT OF FISH & WILDLIFE	50660	4,556,609	0.888082%
COMM KY HORSE PARK	50665	932,961	0.181834%
DEPT OF PARKS	50670	7,582,414	1.477812%
COMM OFFICE OF SECRETARY	50850	513,088	0.100001%
KY ARTISANS CTR AT BERE A	50852	184,141	0.035889%
DEPT OF TOURISM	50860	485,207	0.094567%
EDUC PROF STANDARDS BD	51183	216,464	0.042189%
KY COMM DEAF/HARD OF HEAR	51340	182,840	0.035635%
KY ENVIRONMENTAL EDUC COU	51407	26,062	0.005080%
EDUC OFFICE OF SECRETARY	51530	1,274,275	0.248356%
DEPT WORKFORCE INVESTMENT	51531	8,454,839	1.647847%
KY COMM ON PROPRIETARY ED	51532	26,479	0.005161%
EDUC DEPT OF EDUCATION	51540	3,365,992	0.656031%
KY EDUCATIONAL TV AUTHOR	51545	1,835,924	0.357821%
KY DEPT LIBRARY & ARCHIVE	51555	1,073,724	0.209269%
OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	53713	488,886	0.095284%
H&FS OFF OF THE SECRETARY	53721	4,801,904	0.935890%
OFFICE INSPECTOR GENERAL	53723	3,431,084	0.668718%
OFFICE OF HEALTH POLICY	53724	124,150	0.024197%
DEPT OF AGING/INDEP LIVIN	53725	1,855,145	0.361567%
DEPT FOR INCOME SUPPORT	53727	6,108,721	1.190589%
DEPT FOR PUBLIC HEALTH	53728	5,655,934	1.102341%
OFF HUMAN RESOURCE MANAGE	53729	9,086,416	1.770941%
H&FS DEPT HUMAN SUPPORT S	53730	233,798	0.045567%
H&FS DEPT FOR COMM BASE S	53736	50,273,001	9.798202%
DEPT FOR MEDICAID SERVICE	53746	2,719,515	0.530033%
COMM CHILDREN SPEC HEALTH	53767	2,245,173	0.437584%
J&PS OFF OF SECRETARY	54500	1,584,269	0.308774%
DEPT OF PUBLIC ADVOCACY	54515	7,806,541	1.521494%
J&PS DEPT OF KY STATE POL	54520	9,528,989	1.857199%
J&PS OF JUVENILE JUSTICE	54523	15,149,311	2.952599%
DEPT OF CRIMINAL JUST TRN	54525	2,149,683	0.418973%
J&PS DEPT OF CORRECTIONS	54527	4,125,148	0.803991%
OFFICE OF THE SECRETARY	55790	1,393,355	0.271565%
DEPT PERSONNEL ADMIN	55793	1,358,060	0.264686%
DEPT FOR EMPLOYEE INS	55794	720,232	0.140373%
OFFICE OF THE SECRETARY	56102	614,689	0.119803%
DEPT OF WRKPLACE STANDARD	56106	1,737,326	0.338605%
DEPT OF WORKERS CLAIMS	56107	2,533,572	0.493793%
KY OSH REVIEW COMMISSION	56113	117,374	0.022876%

Kentucky Retirement Systems
Schedule A-Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
WORKERS COMP FUNDING COMM	56114	261,951	0.051054%
GEN ADM PROG SUPP S SERVI	56115	838,093	0.163344%
OFF OF INSPCT GEN S SVCS	56116	48,751	0.009502%
ENVIRONMENTAL QUAL COMM	57121	19,391	0.003779%
MINE SAFETY REV COMM	57122	6,367	0.001241%
KY PUBLIC SVC COMMISSION	57123	1,549,980	0.302091%
KY STATE NATURE PRES COMM	57124	207,401	0.040422%
OFFICE OF THE SECRETARY	57126	676,807	0.131910%
DEPT FOR ENERGY DEV & IND	57127	238,465	0.046477%
DEPT FOR NATURAL RESOURCE	57128	7,866,722	1.533223%
DEPT FOR ENVIRONM PROTECT	57129	10,149,795	1.978194%
BRD OF CLMS & CRIME VICTI	58175	211,944	0.041308%
KY BOARD OF TAX APPEALS	58300	62,493	0.012180%
KY HORSE RACING AUTHORITY	58374	600,000	0.116940%
OFFICE OF THE SECRETARY	58675	710,827	0.138540%
DEPT OF INSURANCE	58676	1,486,322	0.289684%
OFF OF OCCUP & PROFESSION	58677	182,440	0.035557%
KY BOXING & WRESTLING AUT	58678	11,337	0.002210%
DEPT OF ALCOHOL & BEVERA	58680	391,251	0.076255%
DEPT OF CHARITABLE GAMING	58681	408,163	0.079551%
DEPT OF FINANCIAL INSTITU	58685	1,544,901	0.301101%
DEPT OF HOUSING & BUILD C	58690	2,795,298	0.544803%
BRECKINRIDGE CO ATTORNEY	014A	32,256	0.006287%
CHRISTIAN COUNTY ATTORNEY	024A	7,185	0.001400%
EDMONSON COUNTY ATTORNEY	031A	6,832	0.001332%
KNOTT COUNTY ATTORNEY	060A	30,019	0.005851%
LOGAN COUNTY ATTORNEY	071A	36,810	0.007174%
MONROE CO ATTORNEY	086A	8,797	0.001715%
WAYNE COUNTY ATTORNEY	116A	44,000	0.008576%
ALLEN COUNTY ATTORNEY	W002	40,061	0.007808%
ANDERSON COUNTY ATTORNEY	W003	12,446	0.002426%
BARREN COUNTY ATTORNEY	W005	77,532	0.015111%
BATH COUNTY ATTORNEY	W006	-	0.000000%
BELL COUNTY ATTORNEY	W007	67,939	0.013241%
BOONE COUNTY ATTORNEY	W008	222,566	0.043378%
BOYLE COUNTY ATTORNEY	W011	9,335	0.001819%
BULLITT COUNTY ATTORNEY	W015	22,993	0.004481%
CARROLL COUNTY ATTORNEY	W021	34,565	0.006737%
CHILD SUPPORT ENFORCEMENT	W022	14,564	0.002839%
CASEY COUNTY ATTORNEY	W023	26,832	0.005229%
CLARK COUNTY ATTORNEY	W025	60,708	0.011832%
CRITTENDEN CO ATTORNEY	W028	17,314	0.003374%
DAVIESS COUNTY ATTORNEY	W030	22,263	0.004339%
FLOYD COUNTY ATTORNEY	W036	132,664	0.025856%
FRANKLIN COUNTY ATTORNEY	W037	87,938	0.017139%
GALLATIN COUNTY ATTORNEY	W039	741	0.000144%
GARRARD COUNTY ATTORNEY	W040	32,219	0.006279%
GRANT COUNTY CHILD SUPPOR	W041	9,632	0.001877%
GRAVES COUNTY ATTORNEY	W042	70,850	0.013809%
HANCOCK COUNTY ATTORNEY	W046	9,414	0.001835%
HARRISON COUNTY ATTORNEY	W049	35,164	0.006853%
HICKMAN COUNTY ATTORNEY	W053	6,474	0.001262%
HOPKINS COUNTY ATTORNEY	W054	125,776	0.024514%
JACKSON COUNTY ATTORNEY	W055	3,762	0.000733%

Kentucky Retirement Systems
Schedule A-Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
JEFFERSON CO ATTORNEY	W056	96,068	0.018724%
LARUE COUNTY ATTORNEY	W062	39,632	0.007724%
LAUREL COUNTY ATTORNEY	W063	9,394	0.001831%
LEE COUNTY ATTORNEY	W065	21,074	0.004107%
MCCRACKEN COUNTY ATTORNEY	W073	20,961	0.004085%
MCCREARY COUNTY ATTORNEY	W074	44,139	0.008603%
MADISON COUNTY ATTORNEY	W076	148,063	0.028857%
MAGOFFIN CO ATTORNEY	W077	27,818	0.005422%
MEADE COUNTY ATTORNEY	W082	41,524	0.008093%
MENIFEE COUNTY ATTORNEY	W083	5,237	0.001021%
MERCER COUNTY ATTORNEY	W084	8,857	0.001726%
MONTGOMERY CO ATTORNEY	W087	42,354	0.008255%
MORGAN COUNTY ATTORNEY	W088	40,532	0.007900%
OLDHAM COUNTY ATTORNEY	W093	100,427	0.019573%
OWEN COUNTY ATTORNEY	W094	20,049	0.003907%
PENDLETON COUNTY ATTORNEY	W096	18,131	0.003534%
PULASKI COUNTY ATTORNEY	W100	99,683	0.019428%
ROCKCASTLE CO ATTORNEY	W102	39,968	0.007790%
ROWAN COUNTY ATTORNEY	W103	43,923	0.008561%
SHELBY COUNTY ATTORNEY	W106	34,012	0.006629%
SIMPSON COUNTY ATTORNEY	W107	23,220	0.004526%
SPENCER COUNTY ATTORNEY	W108	14,316	0.002790%
TODD COUNTY ATTORNEY	W110	5,879	0.001146%
TRIGG COUNTY ATTORNEY	W111	38,504	0.007504%
TRIMBLE COUNTY ATTORNEY	W112	20,063	0.003910%
UNION COUNTY ATTORNEY	W113	28,672	0.005588%
WEBSTER COUNTY ATTORNEY	W117	29,728	0.005794%
WHITLEY COUNTY ATTORNEY	W118	61,508	0.011988%
FAYETTE CO ATTORNEY OFF	X034	60,556	0.011802%
KENTON COUNTY ATTORNEY	X059	17,186	0.003350%
		\$ 513,083,951	100.000000%

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016

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.

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability EOY	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Employer	Employer Code														
EASTERN KY UNIV	1430	\$ 207,489,499	\$ 216,723	\$ 3,185,803	\$ 15,716,949	\$ 10,972,215	\$ 30,091,690	\$ -	\$ -	\$ -	\$ -	\$ 24,774,886	\$ 5,989,724	\$ 30,764,610	
KET FOUNDATION	1433	12,125,709	12,665	186,179	918,500	98,159	1,215,503	-	-	-	47,982	1,447,847	2,344	1,450,191	
KY BAR ASSOCIATION	1434	17,277,241	18,046	265,276	1,308,719	355,815	1,947,856	-	-	-	-	2,062,956	201,354	2,264,310	
CHILD WATCH ADVOCACY CTR	1435	1,377,862	1,439	21,156	104,371	63,527	190,493	-	-	-	-	164,521	45,227	209,748	
PURCHASE AREA SACAC	1436	3,103,925	3,242	47,658	235,117	165,974	451,990	-	-	-	-	370,618	91,345	461,963	
SANCTUARY INC	1437	3,136,945	3,277	48,165	237,618	-	289,059	-	-	-	217,684	374,561	(133,648)	240,913	
O A S I S	1438	4,755,527	4,967	73,017	360,222	79,293	517,499	-	-	-	-	567,825	48,326	616,150	
BARREN RIVER CHILD ADVOCA	1439	909,904	950	13,971	68,924	30,016	113,860	-	-	-	6,110	108,645	7,567	116,212	
MOREHEAD STATE UNIVERSITY	1440	70,540,982	73,680	1,083,089	5,343,350	-	6,500,120	-	-	-	3,901,329	3,901,329	8,422,811	(1,738,861)	6,683,950
MURRAY STATE UNIV	1445	95,321,871	99,564	1,463,576	7,220,457	-	8,783,597	-	-	-	2,184,481	2,184,481	11,381,725	(1,286,246)	10,095,479
NORTHERN KY UNIVERSITY	1450	274,014,263	286,209	4,207,227	20,756,078	-	25,249,513	-	-	-	4,400,939	4,400,939	32,718,148	(2,382,745)	30,335,403
LINCOLN ADVOCACY SUPPORT	1451	1,671,457	1,746	25,664	126,610	23,025	177,044	-	-	-	283,729	199,577	199,577	(93,310)	100,267
SPRINGHAVEN INC	1452	2,537,062	2,650	38,954	192,178	48,271	282,053	-	-	-	128,552	128,552	302,933	(14,724)	288,209
SAFE HARBOR	1453	3,006,500	3,140	46,162	227,737	-	277,039	-	-	-	46,038	46,038	358,985	(36,199)	322,786
D.O.V.E.S.	1454	1,680,343	1,755	25,800	127,283	63,613	218,451	-	-	-	-	-	200,638	33,857	234,495
GATEWAY CHILD ADVOCACY	1455	439,665	459	6,751	33,304	15,872	56,386	-	-	-	32,387	52,497	52,497	(19,323)	33,174
JUDY'S PLACE FOR KIDS, INC.	1456	1,134,723	1,185	17,423	85,953	67,001	171,562	-	-	-	-	-	135,489	31,914	167,404
KY RIVER CHILD ADVOCACY	1457	822,665	859	12,631	62,315	79,246	155,052	-	-	-	44,719	98,229	98,229	(2,893)	95,335
BLUEGRASS RAPE CRISIS CTR	1458	3,917,262	4,092	60,146	296,725	141,193	502,156	-	-	-	-	-	467,733	69,684	537,417
NURSING HOME OMBUDSMAN	1459	1,804,554	1,885	27,707	136,692	381,696	547,980	-	-	-	-	-	215,469	220,565	436,034
WESTERN KENTUCKY UNIV	1465	166,398,661	173,804	2,554,892	12,604,393	691,424	16,024,514	-	-	-	450,664	450,664	19,868,513	366,142	20,234,655
KASAP	1480	2,512,181	2,624	38,572	190,293	328,591	500,080	-	-	-	-	-	299,962	192,089	492,052
KDVA	1481	4,317,418	4,510	66,290	327,037	14,056	411,891	-	-	-	-	-	161,009	515,513	676,522
KACAC	1482	298,611	312	4,585	22,619	39,731	67,247	-	-	-	-	-	35,655	23,834	59,490
PENNYRILE CHILD ADV CTR	1483	616,412	644	9,464	46,692	5,015	61,815	-	-	-	288	288	73,601	1,850	75,452
BUFFALO TR CHILD ADV INC	1484	657,972	687	10,103	49,840	8,363	68,993	-	-	-	1,766	1,766	78,564	5,958	84,521
CUMBERLAND V C A CENTER	1485	888,429	928	13,641	67,297	-	81,866	-	-	-	41,705	41,705	106,081	(17,668)	88,413
LAKE CUMB CHILD ADV CTR	1486	597,665	624	9,177	45,272	72,854	127,927	-	-	-	-	-	71,363	30,890	102,253
B.R.A.S.S.	1487	4,401,177	4,597	67,576	333,381	22,127	427,681	-	-	-	-	-	51,789	51,789	525,514
WOMEN AWARE	1488	1,937,685	2,024	29,751	146,776	-	178,551	-	-	-	143,206	143,206	321,366	(93,977)	137,389
BETHANY HOUSE ABUSE SHEL	1489	3,071,874	3,209	47,166	232,689	108,945	392,008	-	-	-	-	-	366,791	68,140	434,932
HOPE HARBOR INC	1490	1,482,637	1,549	22,764	112,307	-	136,620	-	-	-	43,156	43,156	177,031	(25,966)	151,065
CHILD ADV CTR OF GRN RVR	1491	898,916	939	13,802	68,091	22,618	105,540	-	-	-	-	-	107,333	12,424	119,757
CSG HEADQUARTERS	1492	34,289,382	35,815	526,481	2,597,358	191,048	3,350,702	-	-	-	-	-	4,094,258	94,941	4,189,199
KY HIGHER ED STUD LN CORP	1994	93,375,171	97,531	1,433,687	7,072,998	1,513,898	10,118,113	-	-	-	1,370,264	1,370,264	11,149,283	642,544	11,791,828
LEX FAYETTE CO HLTH DEPT	3022	42,797,085	44,702	657,108	3,241,801	-	3,943,611	-	-	-	17,266,038	17,266,038	5,110,104	(8,573,032)	(3,463,929)
LAKE CUMBERLAND DISTRICT	3023	42,540,934	44,434	653,175	3,222,398	-	3,920,007	-	-	-	6,472,544	6,472,544	5,079,519	(3,053,892)	2,025,627
WEDCO DIST HEALTH DEPT	3024	21,007,887	21,943	322,556	1,591,309	50,794	1,986,602	-	-	-	-	-	68,744	68,744	2,508,406
NORTHERN KY DIST HLTH DEPT	3025	44,249,402	46,219	679,407	3,351,811	912,697	4,990,134	-	-	-	-	-	5,283,515	456,246	5,739,761
BARREN RVR DIST HLTH DEPT	3026	44,269,042	46,239	679,709	3,353,299	-	4,079,247	-	-	-	602,904	602,904	5,285,860	(302,008)	4,983,852
GREEN RVR DIST HLTH DEPT	3027	44,951,918	46,952	690,194	3,405,025	1,970,488	6,112,660	-	-	-	-	-	5,367,398	980,006	6,347,404
LINCOLN TRL DIST HLTH DEPT	3028	34,345,172	35,874	527,337	2,601,584	1,137,137	4,301,931	-	-	-	-	-	4,100,919	772,097	4,873,016
PURCHASE DIST HLTH DEPT	3029	15,683,951	16,382	240,812	1,188,030	331,299	1,776,524	-	-	-	319,138	319,138	1,872,712	(117,842)	1,754,870
MERCER CO HEALTH DEPT	3030	5,249,124	5,483	80,595	397,612	225,639	709,328	-	-	-	-	-	626,762	103,608	730,370
CUMBERLAND VLY DIST HEALT	3031	25,999,940	27,157	399,204	1,969,448	-	2,395,809	-	-	-	3,574,391	3,574,391	3,104,473	(1,867,914)	1,236,559
KY RIVER DIST HEALTH DEPT	3033	29,487,099	30,799	452,746	2,233,594	-	2,717,139	-	-	-	1,710,113	1,710,113	3,520,851	(893,582)	2,627,269
BOURBON CO HEALTH CENTER	3034	4,125,279	4,309	63,340	312,482	41,187	421,317	-	-	-	91,481	91,481	492,571	(56,095)	436,476
CLARK CO HEALTH DEPT	3035	14,966,135	15,632	229,791	1,133,657	1,030,145	2,409,225	-	-	-	1,787,003	1,787,003	498,453	(2,285,456)	2,285,456
GATEWAY DIST HEALTH DEPT	3036	12,097,050	12,635	185,739	916,329	-	1,114,703	-	-	-	2,812,219	2,812,219	1,444,425	(1,950,238)	(505,813)
BOYLE CO HEALTH DEPT	3037	4,187,561	4,374	64,296	317,200	25,195	411,065	-	-	-	47,119	500,008	500,008	605	500,613
PIKE CO HEALTH DEPT	3038	17,636,908	18,422	270,798	1,335,963	561,884	2,167,067	-	-	-	514,391	514,391	2,105,901	(178,366)	1,927,535
FLOYD CO HEALTH CENTER	3039	8,670,998	9,057	133,135	656,812	-	799,004	-	-	-	196,612	196,612	1,035,344	(85,987)	949,357
MARTIN CO HEALTH DEPT	3040	4,349,362	4,543	66,780	329,456	-	400,779	-	-	-	492,033	492,033	519,327	(250,214)	269,113
BUFFALO TRACE HEALTH DEPT	3042	5,933,825	6,198	91,108	449,476	206,969	753,551	-	-	-	-	-	708,517	94,522	803,039
LITTLE SANDY DIST HEALTH	3043	4,803,157	5,017	73,748	363,830	-	442,595	-	-	-	180,228	180,228	573,512	(76,729)	496,783
N CENTRAL DIST HLTH DEPT	3044	12,187,196	12,730	187,123	923,158	-	1,123,010	-	-	-	694,313	694,313	1,455,189	(469,668)	985,521
PENNYRILE DIST HLTH DEPT	3045	12,175,382	12,717	186,941	922,263	4,209	1,126,130	-	-	-	699,881	699,881	1,453,778	(558,158)	895,620
BREATHITT CO HEALTH DEPT	3047	12,153,212	12,694	186,601	920,584	25,366	1,145,244	-	-	-	123,363	123,363	1,451,131	(30,896)	1,420,235
GREENUP CO HLTH DEPT	3048	7,403,752	7,733	113,678	560,821	172,042	854,273	-	-	-	-	-	884,031	71,971	956,001
WHITLEY CO HEALTH DEPT	3049	18,362,085	19,179	281,932	1,390,894	270,904	1,962,909	-	-	-	50,699	50,699	2,192,490	71,849	2,264,338
LAUREL CO HEALTH DEPT	3050	8,585,850	8,968	131,828	650,362	-	791,158	-	-	-	370,176	370,176	1,025,177	(175,387)	849,790
KNOX CO HEALTH DEPT	3051	15,603,238	16,298	239,573	1,181,917	-	1,437,787	-	-	-	936,886	936,886	1,863,075	(470,206)	1,392,868
MONROE CO HEALTH DEPT	3052	2,519,456	2,632	38,644	190,844	35,366	267,525	-	-	-	8,687	8,687	300,831	7,725	308,556
BULLITT CO HEALTH DEPT	3053	8,555,703	8,936	131,365	648,079	267,249	1,055,628	-	-	-	72,734	72,734	1,021,577	52,705	1,074,282
THREE RIVERS DIST HLTH	3054	16,975,376	17,731	260,641	1,285,854	-	1,564,225	-	-	-	775,874	775,874	2,026,912	(400,974)	1,625,938

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	Net Pension Liability EOY	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
ESTILL CO HEALTH DEPT	3055	3,929,359	4,104	60,332	297,642	157,649	519,726	-	-	-	-	-	469,178	92,199	561,376
OLDHAM CO HEALTH DEPT	3056	6,616,514	6,911	101,590	501,189	-	609,690	-	-	118,484	118,484	-	790,032	(90,182)	699,851
LEWIS CO HEALTH DEPT	3057	4,010,166	4,189	61,572	303,763	380,440	749,964	-	-	-	-	-	478,826	227,367	706,194
FLEMING CO HEALTH DEP	3058	2,807,545	2,932	43,107	212,666	60,253	318,959	-	-	-	623	623	335,230	24,503	359,732
JESSAMINE CO HEALTH DEPT	3059	7,505,862	7,840	115,245	568,555	536,929	1,228,570	-	-	-	-	-	896,223	295,650	1,191,873
POWELL CO HEALTH DEPT	3060	1,968,821	2,056	30,229	149,135	91,907	273,327	-	-	-	-	-	235,083	56,464	291,548
ANDERSON CO HEALTH DEPT	3061	4,403,623	4,600	67,613	333,566	480,747	886,527	-	-	-	-	-	525,806	245,345	771,151
MADISON CO HEALTH DEP	3062	29,130,549	30,427	447,272	2,206,586	-	2,684,284	-	-	1,142,674	1,142,674	3,478,277	(523,978)	2,954,300	
JOHNSON CO HEALTH DEPT	3064	9,758,334	10,193	149,830	739,176	-	899,198	-	-	1,264,745	1,264,745	1,165,175	(772,637)	392,538	
MAGOFFIN CO HEALTH DEPT	3065	4,222,311	4,410	64,830	319,832	-	389,072	-	-	405,714	405,714	504,157	(173,132)	329,025	
ALLEN CO HEALTH DEPT	3066	6,333,228	6,615	97,241	479,730	28,726	612,312	-	-	10,260	10,260	756,207	18,723	774,930	
FRANKLIN CO HEALTH DEPT	3067	18,716,194	19,549	287,369	1,417,717	90,967	1,815,603	-	-	123,672	123,672	2,234,771	(61,192)	2,173,579	
LINCOLN CO HEALTH DEPT	3068	3,514,679	3,671	53,965	266,230	30,525	354,392	-	-	254,875	254,875	419,663	(81,337)	338,326	
WOODFORD CO HEALTH DEPT	3069	3,852,766	4,024	59,156	291,840	92,765	474,785	-	-	394,471	394,471	460,032	(89,469)	370,563	
MUHLNBERG CO.HEALTH DEPT	3072	5,571,324	5,819	85,542	422,018	32,721	546,100	-	-	22,548	22,548	665,233	16,820	682,054	
MARSHALL CO HEALTH DEPT	3073	11,504,089	12,016	176,634	871,414	524,194	1,584,258	-	-	-	-	1,373,624	295,077	1,668,700	
CHRISTIAN CO HEALTH DEPT	3074	11,159,836	11,656	171,349	845,337	322,879	1,351,221	-	-	-	144,807	144,807	1,332,519	18,129	1,350,648
HOPKINS CO HEALTH DEPT	3075	10,116,521	10,567	155,330	766,308	78,043	1,010,248	-	-	-	-	1,207,944	59,249	1,267,193	
TODD CO HEALTH DEPT	3076	2,691,387	2,811	41,324	203,868	169,105	417,108	-	-	-	-	321,360	93,798	415,158	
BRACKEN CO HEALTH DEPT	3077	2,339,370	2,443	35,919	177,203	45,703	261,269	-	-	1,675	1,675	279,328	17,624	296,952	
MONTGOMERY CO HEALTH DEPT	3078	10,728,899	11,206	164,732	812,694	19,460	1,008,093	-	-	16,167	16,167	1,281,064	(4,859)	1,276,204	
GARRARD COUNTY HEALTH DPT	3079	3,031,353	3,166	46,544	229,619	7,350	286,679	-	-	57,483	57,483	361,953	(17,972)	343,981	
BRECKINRIDGE CO HEALTH BD	3080	3,677,229	3,841	56,640	278,543	88,118	426,963	-	-	-	-	439,073	43,883	482,956	
ASHLAND BOYD CO HEALTH DP	3081	8,579,186	8,961	131,725	649,858	-	790,544	-	-	302,829	302,829	1,024,381	(168,963)	855,418	
LAWRENCE CO HEALTH DEPT	3082	5,518,642	5,764	84,733	418,027	530,793	1,039,317	-	-	-	-	658,943	262,370	921,313	
GRAVES CO HEALTH CENTER	3083	7,024,013	7,337	107,847	532,056	669,453	1,316,693	-	-	-	-	838,689	421,152	1,259,840	
CALLOWAY CO HEALTH DEPT	3084	4,493,261	4,693	68,990	340,356	136,758	550,797	-	-	-	-	536,509	73,170	609,679	
BELL CO HEALTH DEPT	3085	7,649,226	7,990	117,447	579,415	-	704,851	-	-	653,162	653,162	913,341	(443,086)	470,255	
GRAYSON COUNTY HEALTH DEPT	3086	3,178,854	3,320	48,808	240,792	-	292,921	-	-	66,682	66,682	379,565	(44,292)	335,273	
HARLAN CO HEALTH DEPT	3087	6,751,653	7,052	103,665	511,425	603,636	1,225,779	-	-	806,168	806,168	310,219	1,116,387	1,116,387	
KENTUCKY STATE UNIVERSITY	3801	29,146,180	30,443	447,512	2,207,770	-	2,685,725	-	-	3,394,261	3,394,261	3,480,144	(1,746,629)	1,733,515	
KCTCS	5470	193,546,514	202,160	2,971,722	14,660,793	-	17,834,675	-	-	13,978,085	13,978,085	23,110,050	(7,004,557)	16,105,494	
ASST OF COMMONWEALTH ATTY	7403	7,269,815	7,593	111,621	550,675	897,037	1,566,927	-	-	-	-	868,038	526,193	1,394,232	
KENTUCKY HOUSING CORP	7407	84,211,186	87,959	1,292,982	6,378,843	-	7,759,784	-	-	1,947,571	1,947,571	10,055,075	(1,321,162)	8,733,913	
FRANKLIN CO COUNCIL AGING	7408	1,333,910	1,393	20,481	101,041	73,679	196,594	-	-	-	-	159,273	37,359	196,632	
MUN ELEC POW ASSOC OF KY	7409	892,698	932	13,707	67,620	32,032	114,291	-	-	-	-	106,591	20,127	126,718	
COMMONWEALTH CREDIT UNION	7410	99,405,576	103,829	1,526,278	7,529,790	5,115,262	14,275,159	-	-	-	-	11,869,332	2,927,397	14,796,729	
HIGHSCHOOL ATHLETIC ASSOC	7415	2,321,503	2,425	35,644	175,850	161,753	375,672	-	-	277,195	277,195	277,195	82,226	359,420	
KY OFFICE OF BAR ADMISSIO	7416	1,400,384	1,463	21,502	106,076	-	129,041	-	-	59,344	59,344	167,210	(27,576)	139,634	
KY ASSOC OF REGIONAL PROG	7417	1,032,683	1,079	15,856	78,224	59,231	154,389	-	-	19,419	19,419	123,305	9,042	132,347	
MASTER COMM BOONE CO	7718	1,358,181	1,419	20,854	102,880	419,949	545,101	-	-	-	-	162,171	333,120	495,291	
MASTER COMM BOURBON CO	7719	-	-	-	-	76,001	76,001	-	-	146,016	146,016	-	213	213	
MASTER COMM CAMPBELL CO	7720	795,683	831	12,217	60,272	245,431	318,751	-	-	-	-	95,007	195,159	290,166	
MASTER COMM CHRISTIAN CO	7724	497,418	520	7,637	37,678	204,186	250,021	-	-	99,287	99,287	59,393	122,151	181,544	
MASTER COMM CLARK CO	7725	143,800	150	2,208	10,893	44,290	57,541	-	-	-	-	17,170	35,270	52,440	
MASTER COMM CLINTON/CUMBE	7727	217,137	227	3,334	16,448	79,991	99,999	-	-	-	-	25,927	53,218	79,145	
MASTER COMM DAVIESS CO	7730	1,505,566	1,573	23,117	114,044	487,197	625,930	-	-	49,175	49,175	179,769	369,353	549,123	
MASTER COMM FAYETTE CO	7734	1,319,158	1,378	20,254	99,924	431,774	553,330	-	-	-	-	157,512	323,476	480,988	
MASTER COMM GARRARD CO	7740	131,171	137	2,014	9,936	40,578	52,665	-	-	-	-	15,662	32,172	47,834	
MASTER COMM GRANT CO	7741	741,701	775	11,388	56,183	227,679	296,024	-	-	-	-	88,561	181,922	270,483	
MASTER COMM GRAYSON CO	7743	373,704	390	5,738	28,307	115,109	149,545	-	-	-	-	44,621	91,660	136,281	
MASTER COMM HARDIN CO	7747	1,073,243	1,121	16,479	81,296	341,635	440,531	-	-	-	-	128,148	263,204	391,352	
MASTER COMM HENDERSON CO	7751	41,249	43	633	3,125	216,579	220,380	-	-	391,802	391,802	4,925	10,690	15,615	
MASTER COMM HOPKINS CO	7753	690,643	721	10,604	52,315	217,104	280,744	-	-	-	-	82,465	169,383	251,848	
MASTER COMM JEFF CIRCUIT	7756	3,321,537	3,469	50,999	251,600	1,185,409	1,491,477	-	-	320,915	320,915	396,602	815,167	1,211,769	
MASTER COMMISSIONER OF JESSAMINE COUNT	7757	705,104	736	10,826	53,410	217,423	282,396	-	-	2,384	2,384	84,192	172,950	257,141	
MASTER COMM KENTON CO	7759	1,350,027	1,410	20,728	102,262	422,830	547,230	-	-	17,129	17,129	161,197	331,156	492,354	
MASTER COMM LAUREL CO	7763	514,725	538	7,903	38,989	158,546	205,977	-	-	-	-	61,460	128,248	187,708	
MASTER COMM MCCracken CO	7773	764,389	798	11,736	57,901	235,909	306,345	-	-	-	-	91,270	187,483	278,753	
MASTER COMM MADISON CO	7776	745,768	779	11,451	56,491	228,708	297,428	-	-	111	111	89,047	182,920	271,967	
MASTER COMM MASON CO	7781	273,298	285	4,196	20,702	94,644	119,828	-	-	20,849	20,849	32,633	67,064	99,697	
MASTER COMM MEADE CO	7782	594,990	621	9,136	45,069	184,758	239,584	-	-	-	-	71,044	145,931	216,974	
MASTER COMM NELSON CO	7790	659,037	688	10,119	49,921	202,997	263,725	-	-	-	-	78,691	161,644	240,335	
MASTER COMM OHIO COUNTY	7792	169,225	177	2,598	12,818	86,038	101,631	-	-	65,617	65,617	20,206	41,603	61,809	
MASTER COMM OLDHAM CO	7793	719,795	752	11,052	54,523	223,655	289,981	-	-	-	-	85,946	176,540	262,486	
MASTER COMM OWEN CO	7794	151,293	158	2,323	11,460	79,419	93,360	-	-	63,464	63,464	18,065	37,202	55,266	

Kentucky Employees Retirement System (Non-Hazardous)
 Schedule B - Schedule of Pension Amounts by Employer
 Fiscal Year Ended June 30, 2016
 (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.

			Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense			
Employer	Employer Code	Net Pension Liability EOY	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
MASTER COMM PIKE CO	7798	575,236	601	8,832	43,573	186,052	239,058	-	-	-	18,610	18,610	68,685	141,120	209,805
MASTER COMM FOR FLEMING	7799	308,267	322	4,733	-	129,417	157,823	-	-	-	-	-	36,808	75,505	112,313
MASTER COMM SCOTT CO	7805	804,358	840	12,350	60,929	247,644	321,763	-	-	-	-	-	96,043	197,288	293,331
MASTER COMM SIMPSON CO	7807	408,961	427	6,279	30,978	125,969	163,653	-	-	-	-	-	48,831	100,307	149,138
MASTER COMM WARREN CO	7814	1,225,074	1,280	18,810	92,977	422,272	535,158	-	-	-	89,660	89,660	146,278	300,614	446,892
LOGAN CO MASTER COM	7817	144,546	151	2,219	10,949	85,144	98,463	-	-	-	-	-	17,259	35,329	52,589
MASTER COMM FLOYD CO	7819	528,091	552	8,108	40,002	311,069	359,731	-	-	-	-	-	63,056	129,074	192,130
MASTER COMM BARREN CO	7820	603,763	631	9,270	45,734	186,861	242,496	-	-	-	-	-	72,091	148,084	220,175
MASTER COMM MUEHLBERG CO	7821	397,059	415	6,096	30,076	154,876	191,464	-	-	-	63,668	63,668	47,410	97,483	144,893
KY RIVER COMM CARE INC	8201	-	-	-	-	-	-	-	-	-	47,792	47,792	-	(38,234)	(38,234)
NORTHERN KY REG MHMR BD	8202	31,101,289	32,485	477,531	2,355,866	-	2,865,882	-	-	-	9,557,613	9,557,613	3,713,590	(5,066,633)	(1,353,043)
COMMUNICARE INC	8204	66,301,046	69,252	1,017,989	5,022,183	-	6,109,423	-	-	-	6,496,918	6,496,918	7,916,549	(3,778,549)	4,138,000
ADANTA/BEHAVIORAL HLTH SR	8205	54,342,797	56,761	834,382	4,116,367	72,768	5,080,278	-	-	-	2,003,624	2,003,624	6,488,697	(1,572,705)	4,915,993
CUMBERLAND RIVER MHMR	8208	101,932,255	106,469	1,565,072	7,721,181	-	9,392,722	-	-	-	4,925,585	4,925,585	12,171,025	(2,472,751)	9,698,274
WESTERN KY REG MHMR ADV	8209	30,284,100	31,632	464,983	2,293,965	-	2,790,580	-	-	-	2,677,858	2,677,858	3,616,015	(1,580,382)	2,035,633
BLUEGRASS.ORG	8210	294,321,933	307,420	4,519,032	22,294,346	-	27,120,798	-	-	-	32,916,493	32,916,493	35,142,946	(25,422,950)	9,719,996
PENNYROYAL REG MHMR BD	8211	51,760,795	54,064	794,738	3,920,785	-	4,769,587	-	-	-	5,251,446	5,251,446	6,180,398	(3,205,200)	2,975,199
GREEN RVR REG MHMR BD	8213	34,139,058	35,658	524,173	2,585,971	782,323	3,928,125	-	-	-	-	-	4,076,309	33,335	4,409,644
COMPREHEND INC REG MHMR B	8216	27,780,055	29,016	426,536	2,104,288	808,274	3,368,115	-	-	-	-	-	3,317,024	341,172	3,658,197
LIFESKILLS INC	8220	89,008,086	92,969	1,366,634	6,742,199	10,259,931	18,461,733	-	-	-	-	-	10,627,840	5,026,757	15,654,597
MOUNTAIN COMP CARE CENTER	8221	45,561,404	47,589	699,552	3,451,193	-	4,198,334	-	-	-	3,117,543	3,117,543	5,440,172	(1,779,658)	3,660,514
KY EMPLOYERS MUTUAL INS	9940	105,685,807	110,389	1,622,705	8,005,506	1,636,584	11,375,183	-	-	-	1,256,945	1,256,945	12,619,211	(787,713)	13,406,924
LEGS GENERAL ASSEMBLY	10005	8,310,927	8,681	127,066	629,537	909,664	1,675,488	-	-	-	80,281	80,281	992,350	313,229	1,305,579
LEGS LEGISLATIVE RES COMM	10010	139,188,476	145,383	2,137,106	10,543,272	2,919,789	15,745,549	-	-	-	-	-	16,619,533	1,434,348	18,053,881
JUDL JUDICIAL RET SYSTEM	20020	1,237,225	1,292	18,996	93,718	16,480	130,486	-	-	-	-	-	147,728	10,744	158,472
JUDL ADM OFF OF THE COURT	20025	364,637,513	380,865	5,598,661	27,620,622	20,792,981	54,393,129	-	-	-	-	-	43,538,843	12,452,715	55,991,558
UNIFIED PROSECUTORIAL SYS	31030	342,025,004	357,246	5,251,467	25,907,766	10,995,964	42,512,444	-	-	-	-	-	40,838,840	6,436,455	47,275,295
DEPT OF AGRICULTURE	31035	64,023,801	66,873	983,024	4,849,685	-	5,899,583	-	-	-	2,049,208	2,049,208	7,644,639	(1,137,497)	6,507,142
ATTORNEY GENERALS OFFICE	31040	64,646,410	67,523	992,584	4,896,847	449,785	6,406,739	-	-	-	903,947	903,947	7,718,981	(15,254)	7,703,727
AUDITOR OF PUBLIC ACCOUNT	31045	47,697,332	49,820	732,347	3,612,985	187,865	4,583,017	-	-	-	-	-	5,695,208	136,111	5,831,319
REGISTRY OF ELECTION	31066	4,191,189	4,378	64,352	317,475	62,577	448,782	-	-	-	74,326	74,326	500,441	(33,495)	466,945
GOVERNORS OFFICE	31070	14,543,357	15,191	223,299	1,101,633	153,257	1,493,380	-	-	-	2,202	2,202	1,736,522	61,830	1,798,352
DEPT OF VETERANS AFFAIRS	31074	192,072,647	200,620	2,949,092	14,549,150	2,737,604	20,436,467	-	-	-	-	-	22,934,066	1,661,606	24,595,672
MILITARY AFFAIRS COMM	31076	780,240	815	11,980	59,102	8,175	80,071	-	-	-	62,002	62,002	93,163	(46,209)	46,954
KY INFRASTRUCTURE	31082	5,511,437	5,757	84,623	417,481	162,698	670,559	-	-	-	219,960	219,960	658,083	38,889	696,971
LT GOVERNORS OFFICE	31085	1,716,421	1,793	26,354	130,016	435,009	593,171	-	-	-	149,814	149,814	204,946	60,650	265,596
AGRICULTURAL DEVELOP BD	31089	4,779,255	4,992	73,381	362,020	-	440,393	-	-	-	556,652	556,652	570,658	(235,323)	335,335
OFF OF HOMELAND SECURITY	31094	6,701,694	7,000	102,898	507,641	-	617,539	-	-	-	61,857	61,857	800,203	(35,833)	764,370
DEPT MILITARY AFFAIRS	31095	130,654,947	136,469	2,006,082	9,896,872	-	12,039,424	-	-	-	5,024,752	5,024,752	15,600,603	(3,139,896)	12,460,708
OFF OF MINORITY EMPWMENT	31097	279,746	292	4,295	21,190	4,637	30,415	-	-	-	166,778	166,778	33,403	(65,493)	(32,091)
FAITH BASED/NONPROFIT SOC	31099	158,455	166	2,433	12,003	3,679	18,280	-	-	-	107,323	107,323	18,920	(41,589)	(22,669)
OFF OF SECRETARY TO CABIN	31110	849,830	888	13,048	64,373	299,066	377,375	-	-	-	-	-	101,472	125,609	227,082
GOV OFF LOCAL DEVELOPMENT	31112	17,573,467	18,356	269,824	1,331,158	-	1,619,337	-	-	-	1,355,589	1,355,589	2,098,326	(629,999)	1,468,327
SECRETARY OF STATE	31120	9,264,426	9,677	142,246	701,763	124,993	978,680	-	-	-	116,461	116,461	1,106,201	51,671	1,157,872
STATE TREASURERS OFFICE	31125	9,294,713	9,708	142,711	704,057	223,386	1,079,863	-	-	-	108,522	108,522	1,109,817	5,873	1,115,691
EARLY CHILDHOOD ADVISORY COUNCIL	31135	3,826,231	3,997	58,748	289,830	495,862	848,436	-	-	-	375,945	375,945	456,864	240,696	697,559
BOARD OF MEDICAL IMAGING & RADIATION TI	31136	448,090	468	6,880	33,942	30,931	72,221	-	-	-	10,212	10,212	53,503	20,507	74,011
KY COMM NETWORK AUTH	31137	2,249,778	2,350	34,543	170,417	1,325,217	1,532,526	-	-	-	-	-	268,630	549,882	818,513
BOARD OF ACCOUNTANCY	31150	1,484,676	1,551	22,796	112,461	63,684	200,492	-	-	-	-	-	177,275	29,861	207,135
BOARD OF AUCTIONEERS	31155	270,881	283	4,159	20,519	10,074	35,035	-	-	-	64,904	64,904	32,344	(47,743)	(15,399)
BOARD OF BARBERING	31165	648,574	677	9,958	49,128	42,758	102,522	-	-	-	33,002	33,002	77,442	20,513	97,954
BOARD OF CHIROPRACTIC EXM	31170	851,773	890	13,078	64,520	20,090	98,578	-	-	-	-	-	101,704	11,905	113,609
BOARD OF DENTISTRY	31180	1,472,450	1,538	22,608	111,535	33,719	169,400	-	-	-	233,511	233,511	175,815	(69,917)	105,898
BOARD OF ELECTIONS	31185	3,604,521	3,765	55,344	273,036	12,127	344,271	-	-	-	52,160	52,160	430,391	(11,942)	418,449
BRD OF EMBALMERS/FUN DIR	31190	1,223,023	1,277	18,778	92,642	84,118	196,815	-	-	-	23,624	23,624	146,033	16,005	162,038
BOARD OF EXM ARCHITECTS	31200	1,237,387	1,292	18,999	93,730	22,845	136,867	-	-	-	-	-	147,748	13,075	160,823
KY LANDSCAPE ARCH REG BD	31205	170,651	178	2,620	12,927	3,979	19,704	-	-	-	-	-	20,376	2,204	22,580
BD EXAMINERS OF SOCIAL WK	31215	1,092,813	1,141	16,779	82,779	176,467	277,167	-	-	-	-	-	130,485	80,033	210,519
BD OF HAIRDRESSERS/CMTG	31225	3,380,057	3,530	51,898	256,033	98,988	410,449	-	-	-	43,776	43,776	403,589	61,026	464,615
BD OF MEDICAL LICENSES	31245	4,703,786	4,913	72,222	356,303	-	433,438	-	-	-	44,032	44,032	561,647	(31,555)	530,091
BOARD OF NURSING	31250	17,217,114	17,983	264,352	1,304,165	951,790	2,538,290	-	-	-	-	-	2,055,776	494,816	2,550,593
BOARD OF OPTOMETRIC EXM	31260	500,796	523	7,689	37,934	10,041	56,188	-	-	-	-	-	59,797	6,342	66,138
KY RESPIRATORY CARE BD	31263	613,644	641	9,422	46,482	11,281	67,826	-	-	-	-	-	73,271	6,045	79,316
PERSONNEL BOARD	31268	2,344,172	2,448	35,993	177,567	11,840	227,848	-	-	-	81,136	81,136	279,901	(24,194)	255,707
KY BOARD OF PHARMACY	31270	5,314,421	5,551	81,598	402,558	78,315	568,021	-	-	-	36,542	36,542	634,558	47,489	682,047
BD OF PHYSICAL THERAPY	31275	914,319	955	14,038	69,258	116,527	200,778	-	-	-	-	-	109,173	77,143	186,316

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
 (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	Employer Code	Net Pension Liability EOY	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
BOARD OF REAL ESTATE APPR	31284	1,793,934	1,874	27,544	135,887	60,885	226,190	-	-	-	-	-	214,201	44,845	259,046
BD OF PROF ENGINEERS & LA	31290	4,089,007	4,271	62,783	309,735	78,704	455,493	-	-	-	-	-	488,240	47,896	536,136
SCHOOL FAC CONSTR COMM	31345	1,210,220	1,264	18,582	91,672	26,302	137,820	-	-	-	86,537	86,537	144,504	(14,866)	129,638
EXECUTIVE BRANCH ETH COMM	31354	1,628,688	1,701	25,007	123,370	-	150,078	-	-	-	123,487	123,487	194,470	(52,546)	141,924
COMMISSION ON HUMAN RIGHT	31370	7,399,564	7,729	113,613	560,503	-	681,846	-	-	-	155,134	155,134	883,531	(88,128)	795,402
COMMISSION- REAL ESTATE	31395	4,800,728	5,014	73,711	363,646	151,545	593,916	-	-	-	-	-	573,222	97,273	670,495
COMMISSION ON WOMEN	31400	584,692	611	8,977	44,289	-	53,877	-	-	-	307,613	307,613	69,814	(147,307)	(77,493)
KY COUNCIL POSTSEC EDUCAT	31415	21,821,203	22,792	335,044	1,652,916	1,017,950	3,028,702	-	-	-	-	-	2,605,519	600,848	3,206,366
OFFICE OF STATE BUD DIREC	31765	11,711,390	12,233	179,817	887,116	811,284	1,890,450	-	-	-	334,242	334,242	1,398,376	69,239	1,467,615
TRAN OFF OF THE SECRETARY	35605	23,423,470	24,466	359,645	1,774,285	309,489	2,467,884	-	-	-	287,194	287,194	2,796,835	(101,336)	2,695,498
TRAN OFFICE OF LEGAL SVC	35607	18,467,421	19,289	283,550	1,398,873	352,092	2,053,804	-	-	-	-	-	2,205,067	226,466	2,431,533
DIVISION OF FACILITY MANA	35609	17,049,268	17,808	261,775	1,291,451	154,962	1,725,996	-	-	-	168,671	168,671	2,035,735	53,982	2,089,717
TRAN DEPT OF AVIATION	35615	8,472,884	8,850	130,093	641,805	105,465	886,214	-	-	-	257,533	257,533	1,011,688	(162,265)	849,423
TRAN OFFICE OF PERSONNEL	35616	14,080,791	14,707	216,197	1,066,594	657,526	1,955,025	-	-	-	-	-	1,681,290	357,932	2,039,222
OFFICE OF INFORMAT TECHNO	35617	16,878,853	17,630	259,159	1,278,542	190,808	1,746,139	-	-	-	345,350	345,350	2,015,387	9,348	2,024,735
OFFICE OF AUDITS	35618	16,800,089	17,548	257,949	1,272,576	1,267,403	2,815,476	-	-	-	-	-	2,005,982	553,484	2,559,466
DOT PAYROLL DIVISION	35619	5,654,264	5,906	86,816	428,300	-	521,022	-	-	-	144,213	144,213	675,137	(98,211)	576,926
TRAN DEPT OF HIGHWAYS	35625	1,192,007,828	1,245,056	18,302,141	90,292,405	50,984,816	160,824,418	-	-	-	-	-	142,329,408	25,336,518	167,665,927
TRAN DEPT OF INTERGOV PRC	35628	5,020,583	5,244	77,086	380,300	25,070	487,700	-	-	-	941,541	941,541	599,473	(370,625)	228,848
TRAN DEPT OF VEH REGULATE	35630	57,576,106	60,138	884,026	4,361,284	244,842	5,550,291	-	-	-	78,916	78,916	6,874,765	163,128	7,037,893
EDEV OFF OF THE SECRETARY	36635	29,749,582	31,074	456,776	2,253,476	381,000	3,122,327	-	-	-	-	-	3,552,192	192,400	3,744,592
KHEAA DIV OF FINANCIAL AF	39075	10,663,495	11,138	163,728	807,740	-	982,606	-	-	-	390,322	390,322	1,273,254	(218,063)	1,055,191
COMMONWEALTH OF TECHNOL	39079	172,658,350	180,342	2,651,004	13,078,553	-	15,909,899	-	-	-	6,843,334	6,843,334	20,615,939	(3,429,033)	17,186,906
KY RIVER AUTHORITY	39084	2,629,039	2,746	40,366	199,145	-	242,257	-	-	-	165,274	165,274	313,915	(107,594)	206,321
OFFICE OF PVA'S	39103	203,696,820	212,762	3,127,570	15,429,660	2,245,328	21,015,320	-	-	-	-	-	24,322,028	1,045,618	25,367,646
DEPT OF REVENUE	39130	254,118,060	265,427	3,901,740	19,248,977	2,356,269	25,772,413	-	-	-	1,306,951	1,306,951	30,342,480	1,342,712	31,685,191
OFFICE OF SECRETARY	39750	39,345,059	41,096	604,106	2,980,316	-	3,625,518	-	-	-	2,168,520	2,168,520	4,697,921	(1,100,770)	3,597,151
OFF OF THE CONTROLLER	39758	26,428,220	27,604	405,780	2,001,889	169,646	2,604,919	-	-	-	12,055	12,055	3,155,611	60,749	3,216,359
DEPT FACILITIES SUPP SVCS	39785	77,412,843	80,858	1,188,600	5,863,881	1,149,209	8,282,548	-	-	-	-	-	9,243,332	671,547	9,914,879
KY STATE FAIR BOARD	50235	61,268,002	63,995	940,712	4,640,939	-	5,645,645	-	-	-	490,972	490,972	7,315,588	(329,112)	6,986,477
COMM KY HERITAGE COUNCIL	50410	6,228,775	6,506	95,637	471,818	417,970	991,931	-	-	-	46,983	46,983	743,735	135,845	879,580
KY ARTS COUNCIL	50529	5,875,201	6,137	90,208	445,036	103,396	644,777	-	-	-	-	-	701,517	66,399	767,916
KY HISTORICAL SOCIETY	50550	14,433,047	15,075	221,606	1,093,277	-	1,329,958	-	-	-	455,480	455,480	1,723,530	(207,107)	1,516,243
DEPT OF FISH & WILDLIFE	50660	101,236,866	105,742	1,554,395	7,668,507	1,333,463	10,662,107	-	-	-	-	-	12,087,994	691,480	12,779,474
COMM KY HORSE PARK	50665	20,728,136	21,651	318,261	1,570,118	756,221	2,666,251	-	-	-	383,226	383,226	2,475,003	7,204	2,482,208
DEPT OF PARKS	50670	168,462,967	175,960	2,586,588	12,760,761	2,830,991	18,354,299	-	-	-	-	-	20,114,997	1,555,156	21,670,153
COMM OFFICE OF SECRETARY	50850	11,399,581	11,907	175,030	863,497	-	1,050,434	-	-	-	783,008	783,008	1,361,145	(587,488)	773,657
KY ARTISANS CTR AT BEREA	50852	4,091,158	4,273	62,816	309,898	19,145	396,132	-	-	-	4,584	4,584	488,497	4,277	492,774
DEPT OF TOURISM	50860	10,780,129	11,260	165,519	816,575	235,091	1,228,444	-	-	-	-	-	1,287,181	126,108	1,413,289
EDUC PROF STANDARDS BD	51183	4,809,308	5,023	73,842	364,296	16,365	459,526	-	-	-	247,741	247,741	574,246	(89,706)	484,541
KY COMM DEAF/HARD OF HEAR	51340	4,062,260	4,243	62,372	307,709	138,169	512,493	-	-	-	52,880	52,880	485,046	15,028	500,074
KY ENVIRONMENTAL EDUC COU	51407	579,038	605	8,891	43,861	-	53,556	-	-	-	69,604	69,604	69,139	(30,892)	38,247
EDUC OFFICE OF SECRETARY	51530	28,311,314	29,571	434,693	2,144,530	795,334	3,404,128	-	-	-	-	-	3,380,458	634,082	4,014,540
DEPT WORKFORCE INVESTMENT	51531	187,846,157	196,206	2,884,198	14,229,002	-	17,309,406	-	-	-	7,765,192	7,765,192	22,429,410	(3,605,589)	18,823,821
KY COMM ON PROPRIETARY ED	51532	588,290	614	9,033	44,562	152,997	207,206	-	-	-	90,075	90,075	70,244	(8,576)	61,668
EDUC DEPT OF EDUCATION	51540	74,784,238	78,112	1,148,241	5,664,769	250,989	7,142,110	-	-	-	2,536,238	2,536,238	8,929,468	(851,590)	8,077,879
KY EDUCATIONAL TV AUTHOR	51545	40,789,809	42,605	626,289	3,089,753	548,227	4,306,874	-	-	-	-	-	4,870,429	275,610	5,146,039
KY DEPT LIBRARY & ARCHIVE	51555	23,855,568	24,917	366,279	1,807,016	-	2,198,212	-	-	-	504,800	504,800	2,848,428	(384,748)	2,463,681
OFFICE OF THE KY HEALTH BENEFIT EXCHANG	53713	10,861,876	11,345	166,774	822,767	898,159	1,899,045	-	-	-	73,632	73,632	1,296,941	687,974	1,984,916
H&FS OFF OF THE SECRETARY	53721	106,686,734	111,435	1,638,073	8,081,324	-	9,830,832	-	-	-	3,654,732	3,654,732	12,738,725	(1,675,644)	11,063,081
OFFICE INSPECTOR GENERAL	53723	76,230,421	79,623	1,170,445	5,774,314	786,240	7,810,623	-	-	-	951,051	951,051	9,102,147	234,365	9,336,513
OFFICE OF HEALTH POLICY	53724	2,758,310	2,881	42,351	208,937	3,707	257,876	-	-	-	329,843	329,843	329,351	(133,899)	195,452
DEPT OF AGING/INDEP LIVIN	53725	41,216,842	43,051	632,845	3,122,100	2,799,639	6,597,636	-	-	-	-	-	4,921,418	1,630,972	6,552,390
DEPT FOR INCOME SUPPORT	53727	135,721,071	141,761	2,083,867	10,280,622	4,960,569	17,466,819	-	-	-	2,221,737	2,221,737	16,205,514	3,046,572	19,252,087
DEPT FOR PUBLIC HEALTH	53728	125,661,217	131,254	1,929,408	9,518,607	838,602	12,417,870	-	-	-	1,273,462	1,273,462	15,004,337	142,474	15,146,811
OFF HUMAN RESOURCE MANAGE	53729	201,878,270	210,862	3,099,648	15,291,908	-	18,602,419	-	-	-	7,253,357	7,253,357	24,104,888	(4,583,591)	19,521,297
H&FS DEPT HUMAN SUPPORT S	53730	5,194,431	5,426	79,756	393,469	432,061	910,711	-	-	-	-	-	620,231	255,230	875,461
H&FS DEPT FOR COMM BASE S	53736	1,116,944,947	1,166,652	17,149,622	84,606,530	11,582,450	114,505,254	-	-	-	-	-	133,366,669	7,969,608	141,336,277
DEPT FOR MEDICAID SERVICE	53746	60,421,069	63,110	927,708	4,576,785	3,373,635	8,941,238	-	-	-	-	-	7,214,462	2,358,888	9,573,350
COMM CHILDREN SPEC HEALTH	53767	49,882,328	52,102	765,895	3,778,495	2,371,042	6,967,534	-	-	-	125,244	125,244	5,956,104	883,639	6,839,743
J&PS OFF OF SECRETARY	54500	35,198,649	36,765	540,442	2,666,233	277,361	3,520,801	-	-	-	41,015	41,015	4,202,827	82,275	4,285,103
DEPT OF PUBLIC ADVOCACY	54515	173,442,530	181,161	2,663,044	13,137,953	7,189,873	23,172,032	-	-	-	-	-	20,709,573	3,513,187	24,222,759
J&PS DEPT OF KY STATE POL	54520	211,711,165	221,133	3,250,623	16,036,732	3,197,096	22,705,583	-	-	-	-	-	25,278,966	1,524,964	26,803,929
J&PS OF JUVENILE JUSTICE	54523	336,581,184	351,560	5,167,882	25,495,407	1,766,408	32,781,257	-	-	-	2,304,201	2,304,201	40,188,831	457,026	40,645,857
DEPT OF CRIMINAL JUST TRN	54525	47,760,768	49,886	733,321	3,617,791	59,590	4,460,587	-	-	-	458,208	458,208	5,702,783	(341,840)	5,360,943
J&PS DEPT OF CORRECTIONS	54527	91,650,859	95,730	1,407,211	6,942,384	3,151,543	11,596,869	-	-	-	-	-	10,943,395	1,544,438	12,487,833

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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.

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer	Employer Code	Net Pension Liability EOY	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
OFFICE OF THE SECRETARY	55790	30,956,997	32,335	475,315	2,344,936	613,940	3,466,526	-	-	-	-	3,696,361	353,658	4,050,019	
DEPT PERSONNEL ADMIN	55793	30,172,818	31,516	463,275	2,285,536	-	2,780,326	-	-	412,600	412,600	3,602,728	(192,138)	3,410,589	
DEPT FOR EMPLOYEE INS	55794	16,001,814	16,714	245,693	1,212,108	610,356	2,084,870	-	-	811,112	811,112	1,910,666	151,723	2,062,389	
OFFICE OF THE SECRETARY	56102	13,656,903	14,265	209,689	1,034,485	288,086	1,546,525	-	-	43,010	43,010	1,630,676	212,622	1,843,299	
DEPT OF WRKPLACE STANDARD	56106	38,599,193	40,317	592,654	2,923,818	-	3,556,789	-	-	617,160	617,160	4,608,863	(336,098)	4,272,765	
DEPT OF WORKERS CLAIMS	56107	56,289,869	58,795	864,277	4,263,854	1,143,195	6,330,121	-	-	1,617,537	1,617,537	6,721,184	243,379	6,964,562	
KY OSH REVIEW COMMISSION	56113	2,607,765	2,724	40,400	197,533	113,392	353,689	-	-	59,629	59,629	311,375	(653)	310,723	
WORKERS COMP FUNDING COMM	56114	5,819,930	6,079	89,359	440,849	79,878	616,165	-	-	490,965	490,965	694,918	(139,817)	555,100	
GEN ADM PROG SUPP S SERVI	56115	18,620,408	19,449	285,899	1,410,462	310,095	2,025,904	-	-	104,038	104,038	2,223,334	45,439	2,268,773	
OFF OF INSPCT GEN S SVCS	56116	1,083,124	1,131	16,630	82,045	-	99,806	-	-	367,274	367,274	129,328	(171,656)	(42,328)	
ENVIRONMENTAL QUAL COMM	57121	430,823	450	6,615	32,634	5,392	45,091	-	-	143,767	143,767	51,442	(55,341)	(3,899)	
MINE SAFETY REV COMM	57122	141,450	148	2,172	10,715	4,216	17,250	-	-	259,429	259,429	16,890	(104,275)	(87,385)	
KY PUBLIC SVC COMMISSION	57123	34,436,811	35,969	528,744	2,608,525	300,139	3,473,378	-	-	209,807	209,807	4,111,861	(43,307)	4,068,555	
KY STATE NATURE PRES COMM	57124	4,607,958	4,813	70,751	349,044	112,076	536,684	-	-	159,071	159,071	550,204	(80,753)	469,452	
OFFICE OF THE SECRETARY	57126	15,037,017	15,706	230,879	1,139,026	-	1,385,612	-	-	3,130,437	3,130,437	1,795,466	(1,416,956)	378,510	
DEPT FOR ENERGY DEV & IND	57127	5,298,127	5,534	81,348	401,323	149,951	638,156	-	-	211,331	211,331	632,613	32,272	664,884	
DEPT FOR NATURAL RESOURCE	57128	174,779,618	182,558	2,683,574	13,239,235	-	16,105,367	-	-	10,245,584	10,245,584	20,869,225	(6,480,502)	14,388,723	
DEPT FOR ENVIRONM PROTECT	57129	225,503,998	235,540	3,462,398	17,081,514	5,007,615	25,787,067	-	-	156,795	156,795	26,925,872	1,952,413	28,878,285	
BRD OF CLMS & CRIME VICTI	58175	4,708,884	4,918	72,300	356,689	226,954	660,862	-	-	282,642	282,642	562,255	64,284	626,539	
KY BOARD OF TAX APPEALS	58300	1,388,446	1,450	21,318	105,172	105,302	233,242	-	-	156,205	156,205	163,785	(81,271)	84,514	
KY HORSE RACING AUTHORITY	58374	13,330,561	13,924	204,678	1,009,765	433,442	1,661,809	-	-	459,831	459,831	1,591,710	155,952	1,747,662	
OFFICE OF THE SECRETARY	58675	15,792,866	16,496	242,484	1,196,281	-	1,455,261	-	-	151,720	151,720	1,885,717	(97,736)	1,787,981	
DEPT OF INSURANCE	58676	33,022,490	34,492	507,029	2,501,393	392,922	3,435,506	-	-	1,614,147	1,614,147	3,942,987	(355,697)	3,587,290	
OFF OF OCCUP & PROFESSION	58677	4,053,371	4,234	62,236	307,035	23,028	396,533	-	-	-	-	483,985	15,535	499,520	
KY BOXING & WRESTLING AUTI	58678	251,876	263	3,867	19,079	5,966	29,175	-	-	-	-	30,075	3,604	33,679	
DEPT OF ALCOHOL & BEVERA	58680	8,692,660	9,080	133,467	658,453	426,711	1,227,711	-	-	-	-	1,037,930	251,409	1,289,340	
DEPT OF CHARITABLE GAMING	58681	9,068,405	9,472	139,237	686,915	233,872	1,069,496	-	-	144,528	144,528	1,082,795	(18,580)	1,064,215	
DEPT OF FINANCIAL INSTITU	58685	34,323,977	35,851	527,012	2,599,978	1,397,837	4,560,679	-	-	-	-	4,098,389	606,666	4,705,054	
DEPT OF HOUSING & BUILD C	58690	62,104,792	64,869	953,560	4,704,324	87,847	5,810,599	-	-	82,688	82,688	7,415,504	(29,699)	7,385,804	
BRECKINRIDGE CO ATTORNEY	014A	716,657	749	11,004	54,285	55,472	121,509	-	-	-	-	85,571	33,837	119,408	
CHRISTIAN COUNTY ATTORNEY	024A	159,635	167	2,451	12,092	-	14,710	-	-	172,665	172,665	19,061	(110,468)	(91,407)	
EDMONSON COUNTY ATTORNEY	031A	151,786	159	2,331	11,498	45,437	59,424	-	-	-	-	18,124	25,305	43,429	
KNOTT COUNTY ATTORNEY	060A	666,958	697	10,240	50,521	223,416	284,874	-	-	-	-	79,637	104,995	184,631	
LOGAN COUNTY ATTORNEY	071A	817,819	854	12,557	61,948	13,749	89,108	-	-	-	-	97,650	10,984	108,634	
MONROE CO ATTORNEY	086A	195,455	204	3,001	14,805	7,076	25,086	-	-	-	-	23,338	3,338	26,676	
WAYNE COUNTY ATTORNEY	116A	977,578	1,021	15,010	74,050	104,302	194,383	-	-	37,164	37,164	116,726	13,548	130,274	
ALLEN COUNTY ATTORNEY	W002	890,068	930	13,666	67,421	16,147	98,164	-	-	5,319	5,319	106,277	10,711	116,988	
ANDERSON COUNTY ATTORNEY	W003	276,524	289	4,246	20,946	14,792	40,273	-	-	61,124	61,124	33,018	(42,761)	(9,743)	
BARREN COUNTY ATTORNEY	W005	1,722,582	1,799	26,449	130,482	29,560	188,290	-	-	24,189	24,189	205,682	(7,086)	198,596	
BATH COUNTY ATTORNEY	W006	-	-	-	-	-	-	-	-	292,298	292,298	-	(175,131)	(175,131)	
BELL COUNTY ATTORNEY	W007	1,509,437	1,577	23,176	114,337	116,202	255,292	-	-	-	-	180,231	74,860	255,092	
BOONE COUNTY ATTORNEY	W008	4,944,874	5,165	75,924	374,565	43,898	499,552	-	-	66,948	66,948	590,433	7,339	597,772	
BOYLE COUNTY ATTORNEY	W011	207,393	217	3,184	15,710	14,957	34,067	-	-	31,410	31,410	24,763	(1,068)	23,696	
BULLITT COUNTY ATTORNEY	W015	510,844	534	7,844	38,696	47,073	95,769	-	-	1,064,122	1,064,122	60,996	(516,895)	(455,898)	
CARROLL COUNTY ATTORNEY	W021	767,958	802	11,791	58,171	37,070	107,834	-	-	46,146	46,146	91,697	10,508	102,204	
CHILD SUPPORT ENFORCEMENT	W022	323,586	338	4,968	24,511	-	29,817	-	-	48,794	48,794	38,637	(25,226)	13,411	
CASEY COUNTY ATTORNEY	W023	596,133	623	9,153	45,156	61,403	116,335	-	-	-	-	71,180	37,483	108,663	
CLARK COUNTY ATTORNEY	W025	1,348,792	1,409	20,709	102,169	35,939	160,226	-	-	-	-	161,050	16,701	177,751	
CRITTENDEN CO ATTORNEY	W028	384,674	402	5,906	29,138	-	35,446	-	-	23,819	23,819	45,931	(13,427)	32,505	
DAVIES COUNTY ATTORNEY	W030	494,638	517	7,595	37,468	26,725	72,304	-	-	-	-	59,061	19,759	78,821	
FLOYD COUNTY ATTORNEY	W036	2,947,465	3,079	45,256	223,265	174,657	446,256	-	-	64,075	64,075	351,936	21,212	373,148	
FRANKLIN COUNTY ATTORNEY	W037	1,953,770	2,041	29,998	147,995	33,700	213,734	-	-	42,838	42,838	233,286	(20,287)	213,000	
GALLATIN COUNTY ATTORNEY	W039	16,453	17	253	1,246	9,691	11,207	-	-	-	-	1,964	4,021	5,986	
GARRARD COUNTY ATTORNEY	W040	715,821	748	10,991	54,222	35,786	101,747	-	-	-	-	85,471	21,441	106,912	
GRANT COUNTY CHILD SUPPOR	W041	214,000	224	3,286	16,210	15,136	34,855	-	-	30,171	30,171	25,552	(411)	25,142	
GRAVES COUNTY ATTORNEY	W042	1,574,121	1,644	24,169	119,237	15,555	160,605	-	-	-	-	187,955	9,953	197,908	
HANCOCK COUNTY ATTORNEY	W046	209,163	218	3,211	15,844	10,787	30,061	-	-	205	205	24,975	8,545	33,519	
HARRISON COUNTY ATTORNEY	W049	781,257	816	11,995	59,179	6,690	78,880	-	-	-	-	93,285	4,461	97,745	
HICKMAN COUNTY ATTORNEY	W053	143,827	150	2,208	10,895	23,903	37,156	-	-	57,584	57,584	17,173	(4,771)	12,402	
HOPKINS COUNTY ATTORNEY	W054	2,794,438	2,919	42,906	211,674	257,882	515,381	-	-	-	-	333,665	137,061	470,725	
JACKSON COUNTY ATTORNEY	W055	83,573	87	1,283	6,331	16,948	24,649	-	-	734	734	9,979	6,445	16,424	
JEFFERSON CO ATTORNEY	W056	2,134,390	2,229	32,772	161,676	-	196,677	-	-	703,322	703,322	254,853	(428,392)	(173,539)	
LARUE COUNTY ATTORNEY	W062	880,519	920	13,520	66,698	48,187	129,324	-	-	-	-	103,137	32,139	137,276	
LAUREL COUNTY ATTORNEY	W063	208,711	218	3,205	15,809	13,780	33,012	-	-	4,545	4,545	24,921	9,138	34,059	
LEE COUNTY ATTORNEY	W065	468,210	489	7,189	35,466	10,063	53,207	-	-	4,176	4,176	55,906	6,317	62,223	
MCCRACKEN COUNTY ATTORNEY	W073	465,709	486	7,151	35,277	33,563	76,476	-	-	-	-	55,607	18,464	74,071	

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	Net Pension Liability EOY	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
MCCREARY COUNTY ATTORNEY	W074	980,661	1,024	15,057	74,283	-	90,365	-	-	-	32,083	32,083	117,094	(17,517)	99,577
MADISON COUNTY ATTORNEY	W076	3,289,593	3,436	50,509	249,181	28,009	331,134	-	-	-	-	-	392,787	14,966	407,753
MAGOFFIN CO ATTORNEY	W077	618,049	646	9,490	46,816	12,483	69,434	-	-	-	-	-	73,797	7,725	81,522
MEADE COUNTY ATTORNEY	W082	922,564	964	14,165	69,883	26,474	111,485	-	-	-	-	-	110,157	19,221	129,378
MENIFEE COUNTY ATTORNEY	W083	116,343	122	1,786	8,813	7,161	17,881	-	-	-	2,896	2,896	13,892	654	14,546
MERCER COUNTY ATTORNEY	W084	196,780	206	3,021	14,906	14,363	32,496	-	-	-	-	-	23,496	9,280	32,776
MONTGOMERY CO ATTORNEY	W087	941,006	983	14,448	71,280	22,069	108,780	-	-	-	-	-	112,359	11,973	124,332
MORGAN COUNTY ATTORNEY	W088	900,521	941	13,827	68,213	75,734	158,714	-	-	-	-	-	107,525	38,165	145,690
OLDHAM COUNTY ATTORNEY	W093	2,231,247	2,331	34,259	169,013	269,990	475,592	-	-	-	-	-	266,418	149,340	415,758
OWEN COUNTY ATTORNEY	W094	445,430	465	6,839	33,741	5,072	46,116	-	-	-	-	-	53,186	4,032	57,217
PENDLETON COUNTY ATTORNEY	W096	402,823	421	6,185	30,513	24,519	61,638	-	-	-	-	-	48,098	14,079	62,178
PULASKI COUNTY ATTORNEY	W100	2,214,721	2,313	34,005	167,761	43,030	247,109	-	-	-	4,275	4,275	264,444	14,434	278,879
ROCKCASTLE CO ATTORNEY	W102	887,987	928	13,634	67,263	8,441	90,266	-	-	-	48,673	48,673	106,028	(13,444)	92,585
ROWAN COUNTY ATTORNEY	W103	975,864	1,019	14,983	73,920	77,035	166,958	-	-	-	65,168	65,168	116,521	34,588	151,109
SHELBY COUNTY ATTORNEY	W106	755,662	789	11,602	57,240	53,681	123,313	-	-	-	-	-	90,228	34,887	125,116
SIMPSON COUNTY ATTORNEY	W107	515,887	539	7,921	39,078	50,813	98,351	-	-	-	24,894	24,894	61,599	30,321	91,920
SPENCER COUNTY ATTORNEY	W108	318,067	332	4,884	24,093	2,305	31,614	-	-	-	13,787	13,787	37,978	(3,877)	34,101
TODD COUNTY ATTORNEY	W110	130,613	136	2,005	9,894	-	12,036	-	-	-	17,313	17,313	15,596	(8,375)	7,221
TRIGG COUNTY ATTORNEY	W111	855,469	894	13,135	64,800	39,029	117,858	-	-	-	-	-	102,146	22,627	124,772
TRIMBLE COUNTY ATTORNEY	W112	445,751	466	6,844	33,765	76,613	117,688	-	-	-	-	-	53,224	50,326	103,550
UNION COUNTY ATTORNEY	W113	637,027	665	9,781	48,254	-	58,700	-	-	-	36,910	36,910	76,063	(26,796)	49,267
WEBSTER COUNTY ATTORNEY	W117	660,477	690	10,141	50,030	4,066	64,927	-	-	-	28,590	28,590	78,863	(6,610)	70,253
WHITLEY COUNTY ATTORNEY	W118	1,366,551	1,427	20,982	103,514	35,536	161,460	-	-	-	19,959	19,959	163,170	(1,222)	161,948
FAYETTE CO ATTORNEY OFF	X034	1,345,414	1,405	20,658	101,913	72,427	196,403	-	-	-	116,511	116,511	160,647	9,597	170,243
KENTON COUNTY ATTORNEY	X059	381,842	399	5,863	28,924	59,433	94,619	-	-	-	-	-	45,593	24,711	70,305
		\$ 11,399,489,047	\$ 11,906,801	\$ 175,028,262	\$ 863,490,372	\$ 229,015,112	\$ 1,279,440,547	\$ -	\$ -	\$ -	\$ 229,015,112	\$ 229,015,112	\$ 1,361,134,124	\$ -	\$ 1,361,134,124

Kentucky Employees Retirement System (Hazardous)
Schedule A-Schedule of Employer Allocations
June 30, 2016

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.

<u>Employer</u>	<u>Employer Code</u>	2016 Actual Employer <u>Contributions</u>	2016 Employer Allocation <u>Percentage</u>
EASTERN KY UNIV	1430	\$ 16,708	0.070323%
MOREHEAD STATE UNIVERSITY	1440	74,467	0.313421%
MURRAY STATE UNIV	1445	94,306	0.396922%
NORTHERN KY UNIVERSITY	1450	95,307	0.401133%
WESTERN KENTUCKY UNIV	1465	184,340	0.775857%
UNIFIED PROSECUTORIAL SYS	31030	3,326	0.013999%
ATTORNEY GENERALS OFFICE	31040	171,715	0.722722%
DEPT MILITARY AFFAIRS	31095	270,721	1.139424%
TRAN DEPT OF AVIATION	35615	30,738	0.129371%
COMMONWEALTH OF TECHNOL	39079	99,471	0.418659%
DEPT OF FISH & WILDLIFE	50660	820,536	3.453510%
COMM KY HORSE PARK	50665	49,570	0.208631%
DEPT OF PARKS	50670	191,159	0.804558%
OFF HUMAN RESOURCE MANAGE	53729	550,659	2.317640%
J&PS DEPT OF KY STATE POL	54520	971,195	4.087614%
J&PS DEPT OF CORRECTIONS	54527	19,870,178	83.630571%
DEPT OF INSURANCE	58676	41,797	0.175916%
DEPT OF ALCOHOL & BEVERA	58680	223,275	0.939729%
		<u>\$ 23,759,468</u>	<u>100.000000%</u>

Kentucky Employees Retirement System (Hazardous)
Schedule B - Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016

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	Employer Code	June 30, 2016 Net Pension Liability BOY	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
EASTERN KY UNIV	1430	\$ 275,410	\$ 1,665	\$ 26,298	\$ 14,316	\$ 133,043	\$ 175,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,535	\$ 78,261	\$ 116,796
MOREHEAD STATE UNIVERSITY	1440	1,227,476	7,420	117,209	63,804	-	188,434	-	-	-	151,812	151,812	171,749	(90,082)	81,667	
MURRAY STATE UNIV	1445	1,554,496	9,397	148,436	80,802	15,775	254,410	-	-	-	18,860	18,860	217,505	(5,455)	212,050	
NORTHERN KY UNIVERSITY	1450	1,570,988	9,497	150,011	81,660	33,848	275,015	-	-	-	82,074	82,074	219,813	(21,835)	197,978	
WESTERN KENTUCKY UNIV	1465	3,038,552	18,368	290,146	157,943	52,247	518,704	-	-	-	241,196	241,196	425,155	(101,062)	324,093	
UNITED PROSECUTORIAL SYS	31030	54,826	331	5,235	2,850	-	8,724	-	-	-	27,922	27,922	7,671	(16,185)	(8,514)	
ATTORNEY GENERALS OFFICE	31040	2,830,458	17,110	270,275	147,126	-	434,512	-	-	-	325,401	325,401	396,038	(204,656)	191,382	
DEPT MILITARY AFFAIRS	31095	4,462,418	26,976	426,108	231,955	305,546	990,585	-	-	-	520,520	520,520	624,382	(67,481)	556,901	
TRAN DEPT OF AVIATION	35615	506,667	3,063	48,381	26,336	102,121	179,901	-	-	-	135,312	135,312	70,893	187	71,080	
COMMONWEALTH OF TECHNOL	39079	1,639,629	9,912	156,565	85,228	66,366	318,070	-	-	-	173,151	173,151	229,417	(50,005)	179,412	
DEPT OF FISH & WILDLIFE	50660	13,525,259	81,761	1,291,503	703,040	-	2,076,304	-	-	-	1,160,434	1,160,434	1,892,456	(754,360)	1,138,096	
COMM KY HORSE PARK	50665	817,076	4,939	78,021	42,471	2,544	127,976	-	-	-	6,167	6,167	114,325	(1,640)	112,685	
DEPT OF PARKS	50670	3,150,956	19,048	300,879	163,786	46,407	530,120	-	-	-	174,317	174,317	440,882	(66,283)	374,599	
OFF HUMAN RESOURCE MANAGE	53729	9,076,761	54,870	866,724	471,808	-	1,393,401	-	-	-	420,268	420,268	1,270,022	(284,592)	985,430	
J&PS DEPT OF KY STATE POL	54520	16,008,651	96,773	1,528,637	832,126	-	2,457,537	-	-	-	1,307,148	1,307,148	2,239,933	(798,087)	1,441,845	
J&PS DEPT OF CORRECTIONS	54527	327,529,124	1,979,934	31,275,166	17,024,891	4,414,956	54,694,947	-	-	-	-	-	45,827,918	2,666,464	48,494,382	
DEPT OF INSURANCE	58676	688,954	4,165	65,787	35,812	-	105,763	-	-	-	133,758	133,758	96,399	(94,708)	1,691	
DEPT OF ALCOHOL & BEVERA	58680	3,680,336	22,248	351,429	191,303	-	564,980	-	-	-	294,821	294,821	514,953	(188,481)	326,472	
		\$ 391,638,035	\$ 2,367,476	\$ 37,396,811	\$ 20,357,258	\$ 5,173,159	\$ 65,294,704	\$ -	\$ -	\$ -	\$ 5,173,159	\$ 5,173,159	\$ 54,798,045	\$ -	\$ 54,798,045	

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016

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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
JUDL ADM OFF OF THE COURT	20025	\$ 7,204,779	2.535951%
JEFFERSON CO CLERK	39931	1,293,764	0.455382%
JEFFERSON CO SHERIFF	39932	229,128	0.080649%
KENTON CO COURT CLERK	39933	149,247	0.052532%
KENTON CO SHERIFF	39934	49,378	0.017380%
CAMPBELL COUNTY CLERK	39935	109,470	0.038531%
CAMPBELL CO SHERIFF	39936	44,041	0.015501%
FAYETTE CO CLERK	39937	381,038	0.134118%
FAYETTE CO SHERIFF	39938	245,780	0.086510%
DAVIESS CO CLERK	39939	126,345	0.044471%
DAVIESS CO SHERIFF	39940	(17,935)	-0.006313%
PIKE CO CLERK	39941	76,969	0.027092%
PIKE CO SHERIFF	39942	80,477	0.028326%
HARDIN COUNTY CLERK OFFIC	39943	126,652	0.044579%
HARDIN COUNTY SHERIFF	39944	48,980	0.017240%
WARREN COUNTY CLERKS OFF	39945	122,074	0.042968%
WARREN COUNTY SHERIFF	39946	225,719	0.079449%
BOONE COUNTY CLERK	39947	121,487	0.042761%
BOONE COUNTY SHERIFF	39948	52,326	0.018418%
CHRISTIAN COUNTY CLERK	39949	59,319	0.020879%
CHRISTIAN COUNTY SHERIFF	39950	192,506	0.067759%
MADISON COUNTY CLERK	39951	111,098	0.039104%
MADISON COUNTY SHERIFF	39952	32,177	0.011326%
BULLITT COUNTY CLERK	39961	102,417	0.036049%
BULLITT CO SHERIFF	39962	67,936	0.023912%
J&PS DEPT OF CORRECTIONS	54527	-	0.000000%
BRECKINRIDGE CO ATTORNEY	014A	1,651	0.000581%
HENDERSON CO TOURIST COMM	A051	9,219	0.003245%
HOUSING AUTH OF PADUCAH	A073	128,356	0.045179%
MORGANFIELD HOUSING AUTH	A113	4,750	0.001672%
CITY OF ANCHORAGE	A156	45,476	0.016007%
BELLEVUE/DAYTON FIRE	AB19	3,462	0.001219%
CAMPBELL CO FIRE DIST 1	AC19	-	0.000000%
BURLINGTON FIRE PRO DIST	B008	5,139	0.001809%
HOUSING AUTHORITY OF CATLETTSBURG	B010	25,151	0.008853%
CITY OF HILLVIEW	B015	38,162	0.013432%
PENNYRILE EMER ASST CTR	B017	19,905	0.007006%
W KY ED COOPERATIVE	B018	45,953	0.016175%
OWENSBORO/DAV CO ECO DEV	B030	44,199	0.015557%
GTR FLEMING CO WATER COMM	B035	12,141	0.004273%
CITY OF HICKMAN	B038	51,441	0.018106%
HOUSING AUTH OF MAYFIELD	B042	53,136	0.018703%
GRAYSON CO CONSERV DIST	B043	2,941	0.001035%
CITY OF BELLEFONTE	B045	286	0.000101%
CITY OF HARLAN	B048	108,867	0.038319%
HENDERSON CITY/CO PLANNIN	B051	35,006	0.012321%
HENRY CO WATER DIST #2	B052	99,013	0.034851%
CITY OF NORTONVILLE	B054	10,762	0.003788%
JOHNSON CO FISCAL COURT	B058	199,678	0.070283%
KNOX CO UTILITIES COMM	B061	30,807	0.010844%
LAKE BARKLEY TOUR COMM	B072	2,724	0.000959%
MARION CO WATER DISTRICT	B078	32,782	0.011539%
N MERCER WATER DISTRICT	B084	48,601	0.017107%
MONTGOMERY CO FIRE DIST	B087	291,509	0.102606%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
KY RIVER REGIONAL JAIL	B097	61,115	0.021511%
PIKE CO SENIOR CITIZEN PR	B098	40,651	0.014309%
CITY OF SCIENCE HILL	B100	4,856	0.001709%
RUSSELL CO AMBULANCE SER	B104	61,127	0.021516%
NORTH SHELBY WATER CO	B106	53,507	0.018834%
CAMPBELL/TAYLOR CO I D A	B109	10,224	0.003599%
UNION CO ECONOMIC DEVELOP	B113	4,104	0.001445%
MONTICELLO/WAYNE TELE BOA	B116	13,336	0.004694%
WHITLEY CO CONSERV DIST	B118	9,950	0.003502%
HOPKINS-CHRIST CO PLANNIN	B124	99,605	0.035059%
LOU POLICE RETIRE FUND	B156	11,042	0.003887%
HOUSING AUTH OF BENTON	B179	21,269	0.007486%
RIVERPARK CTR OWENSBORO	B230	59,548	0.020960%
BUECHEL FIRE PROTECT DIST	B256	3,573	0.001258%
CITY OF LUDLOW	B259	53,972	0.018997%
CITY OF DOUGLASS HILLS	B356	9,167	0.003227%
ANCHORAGE FIRE PROTECTION	B456	7,273	0.002560%
LOUISVILLE AIRPORT AUTHOR	B656	802,046	0.282306%
LEGAL AID SOCIETY INC	B756	221,406	0.077931%
JEFF CO SOIL/CONSER DIST	B856	4,512	0.001588%
LAKE DREAMLAND FIRE DIST	B956	3,597	0.001266%
WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	C025	11,859	0.004174%
CIRCUIT CLERKS	C037	-	0.000000%
JONATHAN CREEK WATER DIST	C079	28,251	0.009944%
CITY OF JEFFERSONVILLE	C087	18,697	0.006581%
CITY OF SADIEVILLE	C105	-	0.000000%
CITY OF SIMPSONVILLE	C106	73,605	0.025908%
HOUSING AUTH OF CORBIN	C118	37,064	0.013046%
HOUSING AUTH OF OWENSBORO	C230	125,534	0.044186%
LOUISVILLE/JEFF CO METRO	C256	16,435,137	5.784870%
CALDWELL CO WATER DISTRIC	D017	23,222	0.008174%
WINCHESTER-CLARK COUNTY TOURISM	D025	8,198	0.002886%
CITY OF PLEASUREVILLE	D052	2,801	0.000986%
CITY OF LEWISBURG	D071	18,210	0.006410%
NORTH MARSHALL WATER DIST	D079	47,967	0.016884%
GTR H/MERCER PL&ZONING CO	D084	6,177	0.002174%
CITY OF COAL RUN VILLAGE	D098	2,063	0.000726%
SIMPSONVILLE RURAL FIRE	D106	-	0.000000%
UNION CO WATER DISTRICT	D113	26,384	0.009287%
WHITLEY CO WATER DIST	D118	19,874	0.006995%
WESTERN FLEMING WATER DIS	D135	20,635	0.007263%
SHELBY CO SUB FIRE DIST	GS06	4,579	0.001612%
ADAIR CO BD OF EDUCATION	J001	373,717	0.131542%
CITY OF SCOTTSVILLE	J002	189,422	0.066673%
CITY OF LAWRENCEBURG	J003	231,526	0.081493%
BALLARD CO BD OF ED	J004	221,821	0.078077%
GLASGOW BD OF EDUCATION	J005	287,554	0.101214%
BATH CO BD OF EDUC	J006	324,239	0.114126%
CITY OF MIDDLESBORO	J007	177,149	0.062353%
BOONE CO WATER DISTRICT	J008	142,047	0.049998%
BOURBON CO BD OF EDUCATIO	J009	470,958	0.165769%
FAIRVIEW BD OF EDUCATION	J010	124,110	0.043684%
DANVILLE CITY BD OF ED	J011	343,303	0.120837%
BRACKEN CO BD OF EDUC	J012	140,866	0.049582%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
BREATHITT CO BD OF ED	J013	336,272	0.118362%
BRECKINRIDGE CO BD OF ED	J014	470,668	0.165667%
BULLITT CO BD OF ED	J015	1,884,446	0.663291%
BUTLER CO BD OF ED	J016	285,752	0.100580%
CALDWELL CO BD EDUCATION	J017	318,532	0.112118%
CALLOWAY CO BD OF EDUC	J018	453,549	0.159641%
SANITATION DISTRICT NO 1	J019	1,548,360	0.544995%
CARROLL CO BD OF ED	J021	445,538	0.156821%
CARTER CO BD OF ED	J022	710,641	0.250133%
CASEY CO BD OF ED	J023	402,558	0.141693%
CITY OF HOPKINSVILLE	J024	420,372	0.147963%
CLARK CO BD OF ED	J025	726,374	0.255670%
CLAY CO BD OF ED	J026	566,401	0.199363%
CLINTON CO BD OF ED	J027	308,963	0.108749%
CRITTENDEN CO BD OF ED	J028	211,519	0.074451%
CUMBERLAND CO BD OF ED	J029	132,016	0.046467%
DAVISS CO LIBRARY DIST	J030	153,089	0.053885%
EDMONSON CO BD OF EDUC	J031	327,080	0.115126%
ELLIOTT CO BD OF ED	J032	150,216	0.052873%
ESTILL CO CONSERVATION DI	J033	3,751	0.001320%
GREATER LEX CONV&VISITOR	J034	136,843	0.048166%
FLEMING CO BD OF ED	J035	326,567	0.114946%
CITY OF FRANKFORT	J037	843,714	0.296972%
FULTON COUNTY BD OF EDUC	J038	106,377	0.037443%
GALLATIN CO BD OF EDUC	J039	259,644	0.091390%
CITY OF LANCASTER	J040	50,845	0.017897%
WILLIAMSTOWN INDEPDNT SC	J041	173,396	0.061032%
GRAVES CO LIBRARY	J042	18,223	0.006414%
GRAYSON CO BD OF ED	J043	633,006	0.222807%
GREEN CO BD OF EDUCATION	J044	276,213	0.097222%
RUSSELL INDPT BD OF ED	J045	321,240	0.113071%
HANCOCK CO BD EDUCATION	J046	287,236	0.101102%
HARDIN CO SOIL CN DIST	J047	2,858	0.001006%
HARLAN CO BD OF EDUCATION	J048	670,272	0.235924%
HARRISON CO BD OF ED	J049	446,644	0.157211%
HART CO BD OF ED	J050	374,765	0.131911%
HENDERSON PUBLIC LIBRARY	J051	106,205	0.037382%
EMINENCE INDEP BD OF EDUC	J052	88,872	0.031281%
HICKMAN CO BD OF ED	J053	113,006	0.039776%
HOPKINS CO BD OF ED	J054	1,134,802	0.399430%
JACKSON CO BD OF ED	J055	385,459	0.135674%
JEFF CO METRO SEWER DIST	J056	4,277,603	1.505639%
JESSAMINE CO BD OF ED	J057	1,327,939	0.467410%
PAINTSVILLE GAS/WATER SYS	J058	179,752	0.063269%
KENTON COUNTY AIRPORT BD	J059	1,999,564	0.703810%
KNOTT CO BD OF EDUCATION	J060	445,001	0.156632%
KNOX CO BD OF EDUCATION	J061	773,992	0.272431%
LARUE CO PUBLIC LIBRARY	J062	14,874	0.005235%
CITY OF LONDON	J063	273,005	0.096093%
LAWRENCE CO BD OF ED	J064	347,261	0.122230%
LEE CO BD OF ED	J065	173,045	0.060909%
LESLIE CO BD OF ED	J066	265,952	0.093610%
CITY OF WHITESBURG	J067	79,743	0.028068%
ELEC PLT BD OF VANCEBURG	J068	101,458	0.035711%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
LINCOLN CO BD OF EDUC	J069	659,860	0.232259%
LIVINGSTON CO BD OF ED	J070	221,480	0.077957%
LOGAN CO BD OF EDUCATION	J071	503,945	0.177379%
LYON CO. PUBLIC LIBRARY	J072	14,592	0.005136%
PADUCAH WATER WORKS	J073	333,906	0.117529%
MCCREARY CO BD OF EDUCATN	J074	454,919	0.160123%
MCLEAN CO BD OF ED	J075	220,321	0.077549%
MADISON CO BD OF ED	J076	1,515,062	0.533274%
MAGOFFIN CO BD OF ED	J077	356,881	0.125616%
MARION CO BD OF EDUCATION	J078	420,272	0.147928%
MARSHALL COUNTY BD OF ED	J079	643,375	0.226456%
MARTIN CO BD OF ED	J080	421,331	0.148301%
MASON CO BD OF ED	J081	365,574	0.128675%
MEADE CO PUBLIC LIBRARY	J082	30,563	0.010758%
MENIFEE CO BD OF ED	J083	173,629	0.061114%
CITY OF HARRODSBURG	J084	293,058	0.103151%
METCALFE CO BD OF ED	J085	250,995	0.088346%
MONROE CO BOARD OF ED	J086	327,389	0.115235%
MT STERLING WATER WORKS	J087	163,544	0.057564%
MORGAN CO BD OF EDUCATION	J088	344,552	0.121276%
MUHLENBERG CO LIB BD DIST	J089	53,402	0.018797%
CITY OF BARDSTOWN	J090	488,669	0.172003%
NICHOLAS CO BD OF ED	J091	166,570	0.058630%
OHIO CO BD OF ED	J092	663,859	0.233666%
OLDHAM COUNTY BD OF ED	J093	1,894,026	0.666663%
OWEN CO BD OF ED	J094	264,137	0.092971%
OWSLEY CO BD OF EDUCATION	J095	211,679	0.074507%
PENDLETON CO BD OF ED	J096	359,474	0.126528%
HAZARD CITY SCHOOLS	J097	101,234	0.035632%
PIKE CO BD OF EDUCATION	J098	1,678,235	0.590708%
POWELL CO BD OF EDUCATION	J099	386,046	0.135881%
CITY OF SOMERSET	J100	700,773	0.246659%
ROBERTSON CO BD OF ED	J101	49,764	0.017516%
ROCKCASTLE CO BD OF ED	J102	476,368	0.167673%
ROWAN CO BD OF ED	J103	566,252	0.199310%
RUSSELL CO BD OF ED	J104	455,236	0.160235%
SCOTT CO BOARD OF ED	J105	1,315,725	0.463111%
SHELBY CO LIBRARY	J106	30,891	0.010873%
SIMPSON CO BD OF ED	J107	462,737	0.162875%
SPENCER CO BD OF EDUC	J108	477,821	0.168184%
TAYLOR CO BD OF ED	J109	387,848	0.136515%
TODD CO BD OF ED	J110	341,268	0.120120%
TRIGG CO BD OF ED	J111	335,472	0.118080%
TRIMBLE CO BD OF ED	J112	238,708	0.084021%
CITY OF MORGANFIELD	J113	235,453	0.082875%
SPRINGFIELD WATER & SEWER	J115	78,491	0.027628%
CITY OF SEBREE	J117	32,560	0.011461%
CITY OF CORBIN	J118	195,397	0.068776%
WOLFE CO BD OF EDUCATION	J119	204,950	0.072139%
WOODFORD CO BD OF ED	J120	636,131	0.223907%
PENNYRILE NAR TASK FORCE	J124	15,143	0.005330%
LEX-FAY CO HUM RIGHTS COM	J134	22,751	0.008008%
FLEMING CO EMS	J135	36,397	0.012811%
CITY OF EARLINGTON	J154	30,408	0.010703%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
CITY OF JEFFERSONTOWN	J156	335,018	0.117920%
LEBANON HOUSING AUTHORITY	J178	28,461	0.010018%
MARSHALL CO TOURIST COMM	J179	11,116	0.003913%
CITY OF BLOOMFIELD	J190	27,143	0.009554%
SOMERSET-PULASKI CONV & V	J200	13,431	0.004727%
FRONTIER HOUSING INC	J203	78,309	0.027564%
GEORGETOWN-SCOTT CO P COM	J205	54,295	0.019111%
BOYD CO AMBULANCE SERVICE	J210	7,578	0.002667%
COMM ACTION SOUTHERN KY	J214	583,652	0.205435%
CITY OF PROVIDENCE	J217	178,296	0.062757%
CAMPBELL CO PUBLIC LIBRAR	J219	208,304	0.073319%
HOUSING AUTH OF HOPKINSVL	J224	117,010	0.041186%
LFUC HOUSING AUTHORITY	J234	317,170	0.111638%
CITY OF ST MATTHEWS	J256	165,583	0.058282%
CITY OF PARK HILLS	J259	14,239	0.005012%
SCOTT CO SOIL CONSER DIST	J305	11,596	0.004082%
CANNONBURG WATER DIST	J310	49,541	0.017437%
BOWL GRN WARREN AIRPRT BD	J314	26,438	0.009306%
PROVIDENCE MUN HOUSING AU	J317	14,488	0.005100%
CITY OF ALEXANDRIA	J319	59,938	0.021097%
CITY OF OAK GROVE	J324	121,397	0.042729%
CENTRAL KY ED COOPERATIVE	J334	10,888	0.003832%
CITY OF WEST BUECHEL	J356	75,043	0.026414%
CITY OF FORT WRIGHT	J359	37,842	0.013320%
GEORGETOWN HOUSING AUTHOR	J405	77,960	0.027441%
WARREN CO PLANNING COMM	J414	71,474	0.025158%
WEBSTER CO CONSER DIST	J417	6,662	0.002345%
CITY OF COLD SPRING	J419	28,720	0.010109%
CITY OF CROFTON	J424	5,437	0.001914%
KY LEAGUE OF CITIES	J434	578,782	0.203721%
CITY OF SHIVELY	J456	65,268	0.022973%
N KY AREA PLAN COMMISSION	J459	284,089	0.099994%
CITY OF CATLETTSBURG	J510	37,754	0.013289%
BARREN RIVER AREA DEV	J514	203,486	0.071623%
NORTHERN KY COOP ED SER	J519	102,523	0.036086%
HOPKINSVILLE S W AUTHORI	J524	217,050	0.076398%
BLUEGRASS AREA DEV DISRIC	J534	488,615	0.171984%
LOUISVILLE CONV BUREAU	J556	528,663	0.186080%
CITY OF CRESCENT SPRINGS	J559	34,710	0.012217%
BOYD CO CONSERVATION DIST	J610	4,076	0.001435%
BOWL GRN CONV & VISIT BUR	J614	43,347	0.015258%
CITY OF FORT THOMAS	J619	200,810	0.070681%
OHIO VALLEY ED COOP	J656	274,985	0.096790%
BIG SANDY WATER DISTRICT	J710	40,797	0.014360%
BOWLING GR/WARREN COMM ED	J714	34,016	0.011973%
CITY OF SOUTHGATE	J719	40,375	0.014211%
ACCESS TO JUSTICE FNDTION	J734	1,615	0.000568%
CITY OF PROSPECT	J756	35,284	0.012419%
N KY COMMUNITY ACT COMM	J759	319,716	0.112534%
HOUSING AUTH OF ASHLAND	J810	68,417	0.024081%
HOUSING AUTH BOWLING GRN	J814	178,090	0.062684%
CITY OF BELLEVUE	J819	74,097	0.026081%
KY LEGAL SERVICE PROGRAMS	J834	39,888	0.014040%
LOUISVILLE WATER COMPANY	J856	3,392,775	1.194195%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
CITY OF VILLA HILLS	J859	33,358	0.011742%
SANITATION DISTRICT #4	J910	43,369	0.015265%
BOWLING GRN HUM RIGHT COM	J914	8,588	0.003023%
CITY OF DAYTON	J919	41,948	0.014765%
OKOLONA FIRE DISTRICT	J956	4,608	0.001622%
CITY OF INDEPENDENCE	J959	91,770	0.032301%
CITY OF COLUMBIA	K001	63,970	0.022516%
ALLEN CO BD OF ED	K002	457,536	0.161044%
ANDERSON CO BD OF ED	K003	523,725	0.184342%
CITY OF WICKLIFFE	K004	25,647	0.009027%
BARREN CO BD OF EDUCATION	K005	812,965	0.286149%
CITY OF OWINGSVILLE	K006	51,885	0.018263%
BELL CO BD OF ED	K007	483,933	0.170336%
PARIS BD OF EDUCATION	K009	147,295	0.051845%
CITY OF ASHLAND	K010	929,494	0.327165%
CITY OF DANVILLE	K011	319,500	0.112458%
AUGUSTA BD OF ED	K012	35,174	0.012381%
JACKSON CITY SCHOOLS	K013	74,929	0.026374%
CLOVERPORT INDEPENDENT SC	K014	76,660	0.026983%
BULLITT CO PUBLIC LIBRARY	K015	150,261	0.052889%
CITY OF MORGANTOWN	K016	86,764	0.030539%
GEORGE COON PUBLIC LIBRAR	K017	16,086	0.005662%
CITY OF MURRAY	K018	483,460	0.170169%
CITY OF NEWPORT	K019	226,997	0.079899%
CARLISLE CO BD OF ED	K020	110,608	0.038932%
CARROLL CO PUBLIC LIBRARY	K021	38,713	0.013626%
CARTER CO EMER AMBUL DIST	K022	156,623	0.055129%
CASEY CO AMBULANCE SERV	K023	45,728	0.016096%
CLARK CO LIBRARY BD	K025	93,519	0.032917%
CITY OF MANCHESTER	K026	111,951	0.039405%
CLINTON CO PUBLIC LIBRARY	K027	8,112	0.002855%
CITY OF MARION	K028	110,871	0.039025%
CITY OF BURKESVILLE	K029	66,824	0.023521%
OWENSBORO BD OF ED	K030	905,158	0.318599%
ELLIOTT CO AMB SERVICE	K032	37,650	0.013252%
ESTILL CO BD OF EDUCATION	K033	383,665	0.135043%
LEX/FAYETTE URBAN CO GOVT	K034	8,405,500	2.958583%
LICKING VALLEY COM ACTION	K035	213,866	0.075277%
FLOYD CO SCHOOLS	K036	1,008,444	0.354954%
FULTON CITY SCHOOLS	K038	76,318	0.026863%
GALLATIN CO PUBLIC LIB	K039	22,689	0.007986%
GARRARD CO BD OF ED	K040	388,913	0.136890%
CITY OF WILLIAMSTOWN	K041	196,335	0.069106%
GRAVES CO BD OF ED	K042	677,935	0.238621%
CITY OF LEITCHFIELD	K043	157,789	0.055539%
CITY OF GREENSBURG	K044	77,927	0.027429%
GREENUP CO BD OF ED	K045	478,597	0.168458%
CITY OF HAWESVILLE	K046	41,797	0.014712%
HARDIN CO BD OF ED	K047	2,248,999	0.791607%
HARLAN INDEPENDENT SCHOOL	K048	88,570	0.031175%
CITY OF CYNTHIANA	K049	145,443	0.051193%
CAVERNA INDEPENDENT SCH	K050	118,466	0.041698%
HENRY CO BD OF EDUCATION	K052	323,421	0.113838%
JACKSON CO CONSERV DIST	K055	4,391	0.001546%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
JESSAMINE CO PUBLIC LIBRA	K057	124,269	0.043741%
JOHNSON CO BD OF ED	K058	547,921	0.192858%
LKLP COMM ACTION COUNCIL	K060	1,004,930	0.353717%
BARBOURVILLE CITY SCHOOLS	K061	69,201	0.024358%
LARUE CO BD OF EDUCATION	K062	331,015	0.116511%
LONDON UTILITY COMM	K063	160,046	0.056333%
CITY OF LOUISA	K064	61,569	0.021671%
CITY OF BEATTYVILLE	K065	79,348	0.027929%
LESLIE CO PUBLIC LIBRARY	K066	28,847	0.010154%
LETCHER CO BD OF ED	K067	548,612	0.193101%
LEWIS CO BD OF ED	K068	341,763	0.120294%
LINCOLN CO PUBLIC LIBRARY	K069	20,040	0.007054%
LIVINGSTON CO CONSERV DIS	K070	4,289	0.001510%
CITY OF RUSSELLVILLE	K071	217,911	0.076701%
LYON CO BD OF EDUCATION	K072	140,711	0.049528%
PADUCAH BOARD OF ED	K073	593,479	0.208894%
MCCREARY CO WATER DIST	K074	123,606	0.043507%
CITY OF CALHOUN	K075	34,703	0.012215%
MAGOFFIN CO LIBRARY	K077	7,128	0.002509%
CITY OF LEBANON	K078	146,941	0.051721%
CITY OF BENTON	K079	174,070	0.061269%
MARTIN COUNTY LIBRARY	K080	20,031	0.007051%
MAYSVILLE UTILITY COMM	K081	96,685	0.034031%
CITY OF MULDRAGH	K082	37,165	0.013081%
CITY OF FRENCHBURG	K083	27,388	0.009640%
METCALFE HEALTH CARE CTN	K085	186,910	0.065789%
MONROE CO CONSERV DIST	K086	6,135	0.002159%
MONTGOMERY CO BD OF ED	K087	672,973	0.236874%
GATEWAY COMM SER ORGANIZ	K088	272,963	0.096078%
MUHLENBERG CO BD OF ED	K089	809,445	0.284910%
NELSON COUNTY BD OF ED	K090	686,997	0.241810%
CITY OF CARLISLE	K091	95,410	0.033582%
OHIO CO LIBRARY	K092	40,841	0.014375%
OLDHAM CO LIBRARY BD	K093	93,048	0.032751%
OWEN CO PUBLIC LIBRARY	K094	32,939	0.011594%
OWSLEY CO PUBLIC LIBRARY	K095	9,947	0.003501%
PENDLETON CO LIBRARY	K096	23,776	0.008369%
PERRY CO BD OF EDUCATION	K097	731,789	0.257576%
PIKEVILLE INDEPENDENT SCH	K098	148,392	0.052231%
CITY OF STANTON	K099	25,042	0.008814%
SOMERSET BD OF EDUCATION	K100	192,197	0.067650%
CITY OF MOUNT OLIVET	K101	-	0.000000%
ROCKCASTLE CONSERV DIST	K102	2,597	0.000914%
CITY OF MOREHEAD	K103	163,260	0.057464%
RUSSELL CO CONS DIST	K104	3,415	0.001202%
CITY OF GEORGETOWN	K105	345,506	0.121612%
CITY OF SHELBYVILLE	K106	176,385	0.062084%
FRANKLIN/SIMPSON PARKS BD	K107	18,388	0.006472%
CITY OF TAYLORSVILLE	K108	87,673	0.030859%
CAMPBELLSVLE MUN WTR&SEWR	K109	153,587	0.054060%
TODD COUNTY WATER DIST	K110	34,306	0.012075%
CITY OF CADIZ	K111	131,988	0.046457%
TRIMBLE CO LIBRARY	K112	19,790	0.006966%
UNION CO BD OF EDUCATION	K113	419,383	0.147615%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
CITY OF BOWLING GREEN	K114	1,128,145	0.397087%
CITY OF SPRINGFIELD	K115	68,824	0.024225%
WAYNE CO BD OF ED	K116	566,955	0.199558%
WEBSTER CO PUBLIC LIBRARY	K117	17,933	0.006312%
WHITLEY CO BD OF ED	K118	742,898	0.261487%
WOLFE COUNTY LIBRARY	K119	6,431	0.002264%
CITY OF VERSAILLES	K120	249,319	0.087756%
KY MAGISTRATES/COMM ASSOC	K137	17,788	0.006261%
GRANT CO PLANNING COMM	K141	6,008	0.002115%
WESTERN LEWIS-RECTORVILLE	K181	21,791	0.007670%
GREEN RIVER EDUC COOP	K214	47,881	0.016853%
NORTHERN KY WATER SER DIS	K219	952,333	0.335204%
KY CO JUDGE/EX ASSOC	K237	22,406	0.007887%
JEFFERSONTOWN FIRE DIST	K256	4,742	0.001669%
KY LEGAL AID	K314	196,990	0.069337%
MT WASHINGTON FIRE P DIST	K315	5,934	0.002089%
CITY OF SILVER GROVE	K319	9,831	0.003460%
KY COUNCIL OF ADD'S	K337	9,927	0.003494%
ST MATTHEWS FIRE DIST.	K356	6,230	0.002193%
CITY OF SMITHS GROVE	K414	3,923	0.001381%
ALEXANDRIA FIRE DISTRICT	K419	-	0.000000%
CITY OF LAKESIDE PARK	K459	4,854	0.001709%
CITY OF MELBOURNE	K519	3,769	0.001327%
CITY OF TAYLOR MILL	K559	57,456	0.020223%
WARREN CO PUBLIC LIBRARY	K614	139,507	0.049104%
CAMPBELL CO CONS DISPATCH	K619	143,836	0.050628%
MCMAHAN FIRE PRO DIST 14	K656	-	0.000000%
CITY OF EDGEWOOD	K659	74,605	0.026260%
CENTRAL CAMPBELL CO FIRE	K719	3,547	0.001248%
LAKESIDE/CRESTVIEWHLS POL	K759	5,846	0.002058%
HIGHVIEW FIRE DISTRICT	K856	5,873	0.002067%
CITY OF FORT MITCHELL	K859	58,736	0.020674%
CITY OF MEADOW VALE	K956	155	0.000054%
HOUSING AUTH OF COVINGTON	K959	181,190	0.063776%
ADAIR CO AMBULANCE SER	L001	-	0.000000%
ALLEN CO CONSERVATION DIS	L002	3,814	0.001343%
ANDERSON PUBLIC LIBRARY	L003	32,903	0.011581%
CITY OF BARLOW	L004	14,603	0.005140%
CITY OF GLASGOW	L005	361,376	0.127198%
BATH CO WATER DISTRICT	L006	38,254	0.013465%
BELL CO COURT CLERK	L007	28,350	0.009979%
BOONE CO BD OF ED	L008	3,008,151	1.058814%
CITY OF PARIS	L009	444,748	0.156543%
FIVCO AREA DEVELOPMT DIST	L010	100,580	0.035402%
DANVILLE BOYLE CO REC	L011	17,524	0.006168%
BRACKEN COUNTY PUB LIBRAR	L012	8,099	0.002851%
BREATHITT CO PUBLIC LIB	L013	19,119	0.006730%
BRECKINRIDGE CO CLERK OFF	L014	37,330	0.013139%
CITY OF MT WASHINGTON	L015	186,669	0.065704%
BUTLER CO AMBULANCE SVC	L016	57,153	0.020117%
CALDWELL COUNTY EMS	L017	10,382	0.003654%
MURRAY PUBLIC SCHOOLS	L018	361,670	0.127301%
BALLARD/CARLISLE/LIV PB L	L020	1,190	0.000419%
CITY OF CARROLLTON	L021	139,936	0.049255%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
NORTHEAST KY CAA	L022	256,374	0.090239%
CITY OF LIBERTY	L023	84,660	0.029799%
HOPKINSVLE CHRIST LIBRARY	L024	19,221	0.006766%
CITY OF WINCHESTER	L025	227,751	0.080164%
DANIEL BOONE COMM AGENCY	L026	338,303	0.119077%
CITY OF ALBANY	L027	132,583	0.046667%
CRITTENDEN/LIV CO WAT DIS	L028	51,065	0.017974%
CUMBERLAND CO SOIL & WAT	L029	3,035	0.001068%
EDMONSON CO AMBULANCE DIS	L031	13,469	0.004741%
SANDY HOOK WATER DISTRICT	L032	20,515	0.007221%
CITY OF IRVINE	L033	52,637	0.018527%
CITY OF FLEMINGSBURG	L035	77,054	0.027122%
FLOYD CO LIBRARY	L036	40,701	0.014326%
FULTON CO LIBRARY	L038	13,806	0.004859%
CITY OF WARSAW	L039	17,740	0.006244%
GRANT CO PUBLIC LIBRARY	L041	49,671	0.017483%
MAYFIELD CITY SCHOOLS	L042	344,295	0.121186%
LEITCHFIELD UTILITY COMM	L043	137,767	0.048492%
GREEN CO AMBULANCE SVC	L044	26,787	0.009429%
RACELAND BOARD OF EDUC	L045	130,389	0.045895%
HANCOCK CO PUBLIC LIBRARY	L046	20,161	0.007096%
WEST POINT INDEPENDENT SC	L047	18,074	0.006362%
CYNTHIANA/HARRISON LIBRAR	L049	26,964	0.009491%
CITY OF MUNFORDVILLE	L050	40,954	0.014415%
HENDERSON CO WATER DIST	L051	51,152	0.018005%
CITY OF EMINENCE	L052	40,009	0.014082%
DAWSON SPRINGS PUBLIC SCH	L054	99,423	0.034995%
CITY OF NICHOLASVILLE	L057	566,367	0.199351%
PAINTSVILLE BD OF ED	L058	107,355	0.037787%
KNOTT CO SOIL CONV DIST	L060	3,184	0.001121%
CITY OF BARBOURVILLE	L061	53,015	0.018660%
CITY OF HODGENVILLE	L062	92,081	0.032411%
LAUREL CO PUBLIC LIB DIST	L063	91,919	0.032354%
LOUISA WATER & SEWER COMM	L064	59,497	0.020942%
LEE CO PUBLIC LIBRARY	L065	8,723	0.003070%
CITY OF HYDEN	L066	17,580	0.006188%
LETCHER COUNTY CONS DIST	L067	3,375	0.001188%
HOUSING AUTH OF VANCEBURG	L068	9,698	0.003414%
STANFORD WATER COMMISSION	L069	64,014	0.022532%
KY WESTERN WATERLAND	L070	1,894	0.000667%
RUSSELLVILLE CITY SCHOOLS	L071	153,252	0.053942%
CITY OF EDDYVILLE	L072	44,979	0.015832%
CITY OF PADUCAH	L073	865,531	0.304651%
HOUSING AUTH MCREARY CO	L074	15,332	0.005397%
CITY OF LIVERMORE	L075	16,879	0.005941%
BEREA BD OF ED	L076	189,444	0.066681%
CITY OF SALYERSVILLE	L077	66,720	0.023484%
MARION FREE PUBLIC LIBRAR	L078	30,370	0.010690%
MARSHALL CO SOIL & WATER	L079	3,261	0.001148%
MARTIN CO CONSERV DIST	L080	2,664	0.000938%
MEADE CO BD OF ED	L082	756,319	0.266210%
MENIFEE CO PUBLIC LIBRARY	L083	6,011	0.002116%
BURGIN INDEPENDENT SCH	L084	67,418	0.023730%
METCALFE CO PUBLIC LIB	L085	16,660	0.005864%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
CITY OF TOMPKINSVILLE	L086	84,333	0.029684%
MONTGOMERY CO SAN DIST #2	L087	6,583	0.002317%
MORGAN COUNTY LIBRARY	L088	16,577	0.005835%
CITY OF NEW HAVEN	L090	7,995	0.002814%
NICHOLAS COUNTY LIBRARY	L091	6,345	0.002233%
OHIO CO WATER DIST	L092	89,343	0.031447%
LAGRANGE UTILITY COMM	L093	56,205	0.019783%
PENDLETON COUNTY WATER	L096	33,670	0.011851%
POWELLS VALLEY WATER DIST	L099	27,514	0.009684%
SCIENCE HILL BD OF ED	L100	65,625	0.023099%
CITY OF MOUNT VERNON	L102	146,375	0.051521%
MOREHEAD UTILITY PLANT BD	L103	181,687	0.063950%
LAKE CUMBERLAND ADD	L104	354,675	0.124839%
GEORGETOWN/SCOTT CO PARKS	L105	83,868	0.029520%
TRIPLE S PLANNING & ZONIN	L106	13,842	0.004872%
CITY OF FRANKLIN	L107	255,530	0.089942%
SPENCER CO FIRE DIST	L108	2,803	0.000987%
CAMPBELLSVILLE CITY SCHOO	L109	172,701	0.060788%
CITY OF ELKTON	L110	54,209	0.019081%
HOUSING AUTH OF CADIZ	L111	19,051	0.006706%
CITY OF BEDFORD	L112	11,666	0.004106%
UNION CO PLANNING COMM	L113	12,381	0.004358%
WARREN COUNTY BD OF ED	L114	1,920,708	0.676054%
WASHINGTON CO SCHOOLS	L115	249,359	0.087770%
CORBIN BD OF ED	L118	340,681	0.119914%
CITY OF CAMPTON	L119	43,855	0.015436%
FALLING SPRINGS ARTS	L120	53,145	0.018706%
CORINTH WATER DISTRICT	L141	15,515	0.005461%
CITY OF LYNDON	L156	23,979	0.008440%
ELSMERE FIRE PROTECTION	L159	4,528	0.001594%
CITY OF HURSTBOURNE	L256	14,805	0.005211%
KY CRIME PREVENT COALITIO	L259	-	0.000000%
EASTWOOD FIRE PROT DIST	L356	4,216	0.001484%
HARRODS CREEK FIRE DIST	L456	5,348	0.001882%
FERN CREEK FIRE PROT DIST	L656	6,713	0.002363%
PLEASURE RIDGE PARK FIRE	L756	24,036	0.008460%
NORTHERN KY CONV CTR CORP	L959	136,398	0.048010%
COLUMBIA/ADAIR UTILITIES	M001	108,953	0.038350%
LAWBG-ANDERSON PLAN COMM	M003	1,367	0.000481%
GLASGOW WATER COMPANY	M005	247,074	0.086966%
GATEWAY AREA DEV DISTRICT	M006	65,927	0.023205%
MIDDLESBORO CITY SCHOOL	M007	174,209	0.061318%
WALTON/VERONA BD OF ED	M008	247,944	0.087272%
PARIS BOURBON CO LIBRARY	M009	35,022	0.012327%
BOYD CO BD OF ED	M010	635,624	0.223728%
BOYLE COUNTY BD OF EDUC	M011	327,703	0.115346%
EAST PENDLETON WATER DIST	M012	26,621	0.009370%
BREATHITT CO SOIL CONSERV	M013	3,068	0.001080%
CITY OF HARDINSBURG	M014	30,287	0.010660%
BULLITT CO FISCAL COURT	M015	601,041	0.211556%
CITY OF FREDONIA	M017	6,671	0.002348%
CALLOWAY CO PUBLIC LIBRAR	M018	37,324	0.013137%
CAMPBELL CO COURTHOUSE	M019	6,275	0.002209%
CITY OF BARDWELL	M020	40,934	0.014408%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
CARROLL CO WATER DISTRICT	M021	46,834	0.016485%
CITY OF OLIVE HILL	M022	105,322	0.037072%
E CASEY CO WATER DISTRICT	M023	27,366	0.009632%
CHRISTIAN CO BD OF ED	M024	1,525,347	0.536895%
WINCHESTER MUNICIPAL UTIL	M025	346,191	0.121853%
CLAY COUNTY 911 BOARD	M026	26,586	0.009358%
HOUSING AUTH OF ALBANY	M027	17,818	0.006272%
CUMBERLAND CO FISCAL CT	M029	119,168	0.041945%
DAVISS CO BD OF EDUC	M030	1,829,268	0.643869%
EDMONSON CO CONSERV DIST	M031	1,655	0.000583%
IRVINE MUNICIPAL UTILITY	M033	68,246	0.024021%
FAYETTE CO BD EDUCATION	M034	6,646,241	2.339356%
FLEMING COUNTY LIBRARY	M035	19,271	0.006783%
FRANKLIN CO BD OF ED	M037	1,068,100	0.375952%
HICKMAN/FULTON RIV PRT AU	M038	38,379	0.013509%
GALLATIN CO WATER DIS	M039	29,438	0.010362%
GARRARD CO PUBLIC LIBRARY	M040	18,808	0.006620%
GRANT CO BD OF ED	M041	623,982	0.219630%
CITY OF MAYFIELD	M042	100,040	0.035212%
CITY OF CANEYVILLE	M043	17,027	0.005993%
GREEN/TAYLOR WATER DIST	M044	52,400	0.018444%
CITY OF FLATWOODS	M045	122,858	0.043244%
CITY OF LEWISPORT	M046	62,086	0.021853%
HARDIN CO PUBLIC LIBRARY	M047	41,921	0.014755%
CITY OF BENHAM	M048	21,167	0.007451%
HARRISON CO CONSERVA DIST	M049	3,573	0.001258%
HART CO CONSERVATION DIST	M050	4,513	0.001588%
HENDERSON CO BD OF ED	M051	1,160,884	0.408610%
HENRY CO LIBRARY	M052	25,869	0.009105%
CITY OF DAWSON SPRINGS	M054	50,571	0.017800%
JEFF CO MED CTR STM & CHL	M056	171,251	0.060277%
NICH-VLE/JESS CO PK & REC	M057	29,428	0.010358%
CITY OF PAINTSVILLE	M058	297,010	0.104542%
KENTON COUNTY FISCAL CT	M059	999,603	0.351842%
CITY OF HINDMAN	M060	13,847	0.004874%
KNOX CO E M S	M061	109,030	0.038377%
LARUE CO WATER DIST #1	M062	36,107	0.012709%
HOUSING AUTH/ LAWRENCE CO	M064	12,571	0.004425%
LEE CO SOIL CONSERV DIST	M065	4,237	0.001491%
JENKINS BD OF ED	M067	71,412	0.025136%
CITY OF VANCEBURG	M068	48,916	0.017217%
CITY OF STANFORD	M069	8,495	0.002990%
LEDBETTER WATER DISTRICT	M070	24,975	0.008791%
W MCCRACKEN CO WATER DIST	M073	14,062	0.004950%
CITY OF SACRAMENTO	M075	18,382	0.006470%
CITY OF RICHMOND	M076	485,808	0.170996%
MAGOFFIN CO COURT CLERK	M077	26,624	0.009371%
LEBANON WATER WORKS	M078	62,494	0.021997%
MARSHALL CO REF DISP DIST	M079	75,330	0.026515%
MARTIN CO HOUSING AUTH	M080	-	0.000000%
CITY OF MAYSVILLE	M081	309,637	0.108986%
CITY OF BRANDENBURG	M082	63,889	0.022488%
MERCER CO BOARD OF ED	M084	388,834	0.136862%
CITY OF EDMONTON	M085	75,146	0.026450%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
MT STERL/MONTGOMERY LIB	M087	33,542	0.011806%
MORGAN CO CONSERVAT DIST	M088	2,948	0.001038%
BARDSTOWN BD OF ED	M090	498,465	0.175450%
NICHOLAS CO WATER DIST	M091	14,858	0.005230%
CITY OF BEAVER DAM	M092	70,175	0.024700%
OLDHAM CO WATER DIST	M093	99,370	0.034977%
CITY OF FALMOUTH	M096	78,424	0.027604%
E KY CONCEN EMPLOY PRO	M097	201,775	0.071021%
PIKE CO HOUSING AUTHORITY	M098	29,855	0.010508%
BEECH FORK WATER COMM	M099	33,371	0.011746%
PULASKI CO BD OF ED	M100	1,278,565	0.450032%
RUSSELL CO PUBLIC LIBRARY	M104	25,441	0.008955%
SCOTT COUNTY LIBRARY	M105	91,815	0.032317%
SHELBY CO BD OF ED	M106	1,005,905	0.354060%
FRANKLIN ELECTRIC PLNT BD	M107	94,495	0.033261%
SPENCER CO PUBLIC LIB	M108	17,911	0.006304%
CITY OF CAMPBELLSVILLE	M109	273,295	0.096195%
CITY OF GUTHRIE	M110	28,907	0.010175%
TRIGG CO CONS DISTRICT	M111	3,250	0.001144%
CITY OF MILTON	M112	30,611	0.010774%
CITY OF STURGIS	M113	56,109	0.019749%
WASHINGTON CO LIBRARY BD	M115	17,005	0.005986%
WAYNE CO PUBLIC LIBRARY	M116	26,291	0.009254%
WEBSTER CO BD OF ED	M117	342,703	0.120625%
WHITLEY CO FISCAL COURT	M118	439,654	0.154750%
WOLFE CO FISCAL COURT	M119	127,918	0.045025%
WOODFORD COUNTY LIBRARY	M120	59,813	0.021053%
SHEPHER/BULLIT CO TOURIST	M215	42,130	0.014829%
CITY OF PIONEER VILLAGE	M315	4,122	0.001451%
MIDDLETOWN FIRE PROT DIST	M356	7,765	0.002733%
BULLITT CO SANITATION DIS	M415	40,046	0.014095%
ADAIR CO CONSERVATION DIS	N001	6,816	0.002399%
HOUSING AUTH OWINGSVILLE	N006	15,028	0.005289%
PINEVILLE BD OF EDUCATION	N007	57,503	0.020240%
CITY OF FLORENCE	N008	479,576	0.168802%
CITY OF MILLERSBURG	N009	3,387	0.001192%
BOYD CO PUBLIC LIBRARY	N010	71,458	0.025152%
CITY OF PERRYVILLE	N011	6,667	0.002347%
CITY OF BROOKSVILLE	N012	25,623	0.009019%
MIDDLE KY COMM ACT PART	N013	251,152	0.088401%
CITY OF IRVINGTON	N014	31,927	0.011238%
BULLITT CO CONSERVAT DIST	N015	3,800	0.001337%
PRINCETON ELECTRIC PL BD	N017	154,076	0.054232%
MURRAY/CALLOWAY CO AIRPRT	N018	5,115	0.001800%
CARLISLE CO SANIT DIST 1	N020	9,262	0.003260%
CARROLLTON UTILITIES COMM	N021	173,391	0.061031%
CITY OF GRAYSON	N022	80,822	0.028448%
EAST CLARK CO WATER DIST	N025	31,581	0.011116%
CUMBERLAND CO PUBLIC LIB	N029	9,472	0.003334%
ESTILL CO WATER DIST NO 1	N033	34,780	0.012242%
HOUSING AUTH FLEMINGSBURG	N035	5,609	0.001974%
PRESTONSBURG CITY UTIL	N036	312,250	0.109906%
FRANKFORT INDEP SCHOOLS	N037	133,115	0.046854%
HOUSING AUTH OF HICKMAN	N038	22,916	0.008066%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
BULLOCK PEN WATER DIST	N041	82,800	0.029144%
PURCHASE AREA DEV DIST	N042	257,223	0.090538%
GRAYSON CO LIBRARY	N043	25,145	0.008851%
HOUSING AUTH OF GREENSBUR	N044	3,892	0.001370%
KENTUCKY ED DEV CORP	N045	94,977	0.033430%
ELIZABETHTOWN BD OF EDUC	N047	346,764	0.122055%
CYNTHIANA HARRISON CO JPC	N049	11,902	0.004189%
CITY OF HORSE CAVE	N050	37,620	0.013241%
CITY OF HENDERSON	N051	837,577	0.294812%
CITY OF NEW CASTLE	N052	14,715	0.005180%
CITY OF MADISONVILLE	N054	765,134	0.269313%
NICHOLASVILLE HOUSING AUT	N057	4,515	0.001589%
JOHNSON CO LIBRARY	N058	25,682	0.009040%
KNOTT CO WATER & SEWER	N060	47,506	0.016721%
KNOX CO SOIL CONSERV DIS	N061	6,957	0.002449%
CUMBERLAND VAL AREA DEV	N063	131,174	0.046171%
THREE FORKS REG JAIL	N065	99,263	0.034939%
HOUSING ORIENTED MINISTRI	N067	39,713	0.013978%
GARQUI,KY-O-HTS WTR DIST	N068	27,670	0.009739%
CITY OF CRAB ORCHARD	N069	9,057	0.003188%
CITY OF AUBURN	N071	35,636	0.012543%
LYON CO AMBULANCE SERVICE	N072	62,673	0.022060%
CITY OF ISLAND	N075	13,226	0.004655%
MADISON CO EMS	N076	11,060	0.003893%
MAGOFFIN CO WATER DIST	N077	35,531	0.012506%
CENTRAL KY COMM ACTION	N078	524,644	0.184665%
BENTON ELECTRIC SYSTEM	N079	92,691	0.032626%
MARTIN CO WATER DISTRICT	N080	72,458	0.025504%
BUFFALO TRACE AR DEV DIST	N081	161,761	0.056937%
MEADE CO WATER DISTRICT	N082	51,879	0.018260%
MERCER CO PUBLIC LIBRARY	N084	46,605	0.016404%
METCALFE CO CONSERV DIST	N085	4,894	0.001722%
CITY OF MT STERLING	N087	94,482	0.033256%
MORGAN CO AMBULANCE SERV	N088	37,504	0.013201%
MUHLENBERG CO WATER DIST	N089	72,852	0.025642%
BARDSTOWN-NELSON CO TOURI	N090	17,431	0.006135%
CITY OF HARTFORD	N092	101,859	0.035852%
CITY OF LAGRANGE	N093	59,373	0.020898%
CITY OF OWENTON	N094	13,980	0.004921%
KY VALLEY ED COOPERATIVE	N097	26,398	0.009291%
PIKE CO LIBRARY DISTRICT	N098	56,184	0.019776%
CITY OF CLAY CITY	N099	13,537	0.004765%
CITY OF BURNSIDE	N100	19,737	0.006947%
HOUSING AUTH OF MOREHEAD	N103	38,073	0.013401%
CITY OF JAMESTOWN	N104	122,921	0.043266%
W SHELBY WATER DISTRICT	N106	22,183	0.007808%
SIMPSON CO CONSER DIST	N107	2,085	0.000734%
LOGAN/TODD REG. WATER COM	N110	50,482	0.017769%
BARKLEY LAKE WATER DIST	N111	82,007	0.028865%
TRIMBLE CO WATER DIST	N112	20,455	0.007200%
UNION CO LIBRARY BD	N113	31,527	0.011097%
BOWLING GRN MUNICIPAL UTI	N114	1,388,339	0.488670%
WASHINGTON CO CONSER DIST	N115	3,046	0.001072%
MONTICELLO UTILITY COMM	N116	123,756	0.043560%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
CITY OF DIXON	N117	8,281	0.002915%
CITY OF WILLIAMSBURG	N118	195,872	0.068943%
WOLFE CO CONSER DISTRICT	N119	4,240	0.001492%
WOODFORD CO PLAN ZONING	N120	27,168	0.009563%
N KY CONV & VISITORS BUR	N959	140,220	0.049355%
HOUSING AUTH OF COLUMBIA	P001	16,034	0.005644%
GLASGOW ELECTRIC PLANT BD	P005	423,583	0.149094%
BATH COUNTY E.M.S.	P006	67,966	0.023923%
CITY OF PINEVILLE	P007	31,714	0.011163%
BOONE CO PLANNING COMM	P008	113,856	0.040075%
HOUSING AUTHORITY PARIS	P009	34,612	0.012183%
REGIONAL PUBLIC SAFETY	P010	81,372	0.028642%
CITY OF JUNCTION CITY	P011	20,012	0.007044%
CITY OF JACKSON	P013	150,281	0.052896%
BRECKINRIDGE CO PUBLIC LI	P014	21,029	0.007402%
CITY OF LEBANON JUNCTION	P015	22,261	0.007835%
PRINCETON WATER/WASTEWATE	P017	87,799	0.030903%
MURRAY/CALLOWAY TRANS AUT	P018	45,046	0.015855%
RATTLESNAKE RIDGE WATER	P022	66,108	0.023269%
CLARK CO CONSVATION DIST	P025	3,027	0.001065%
ESTILL COUNTY EMS	P033	-	0.000000%
FLEMING CO DISPATCH	P035	21,517	0.007574%
COMMUNITY ACTION KENTUCKY	P037	78,802	0.027737%
HICKMAN ELECTRIC SYSTEM	P038	49,839	0.017542%
CITY OF DRY RIDGE	P041	41,145	0.014482%
CITY OF CLARKSON	P043	10,484	0.003690%
GREENUP CO ENVIR COMM	P045	17,299	0.006089%
CITY OF WEST POINT	P047	30,001	0.010560%
HARLAN COUNTY C A A	P048	112,122	0.039465%
HOUSING AUTHORITY OF CYNT	P049	73,158	0.025750%
HART CO SOLID WASTE SVC	P050	59,161	0.020824%
HENDERSON MUN POWER&LIGHT	P051	345,874	0.121741%
LITTLE KY RV WS CONV DIST	P052	7,062	0.002486%
HOUSING AUTH DAWSON SPG	P054	29,421	0.010356%
VALLEY VIEW FERRY AUTHORI	P057	13,224	0.004655%
BARBOURVILLE UTILITY COMM	P061	234,368	0.082493%
LAUREL CO WATER DIST #2	P063	65,045	0.022895%
LEWIS CO PUBLIC LIBRARY	P068	9,849	0.003467%
LINCOLN CO CLERK	P069	35,298	0.012424%
LOGAN CO CONS DISTRICT	P071	5,197	0.001829%
LYON CO WATER DISTRICT	P072	18,160	0.006392%
MADISON CO PUBLIC LIBRARY	P076	116,044	0.040845%
SALYERS/MAG CO JOINT HOUS	P077	12,391	0.004361%
MARION CO CONSERVAT DIST	P078	3,145	0.001107%
CITY OF CALVERT CITY	P079	137,214	0.048297%
MASON COUNTY LIBRARY	P081	20,895	0.007355%
ANDERSON-DEAN COMM PARK	P084	12,088	0.004255%
MONTGOMERY CTY WATER DIST	P087	8,209	0.002889%
MORGAN CO WATER DIST	P088	19,095	0.006721%
MUHLENBERG WATER DIST #3	P089	28,423	0.010004%
NORTH NELSON WATER DIST	P090	23,846	0.008393%
OHIO CO REG WASTEWATER D	P092	18,129	0.006381%
KY RIVER AREA DEV DIST	P097	157,509	0.055440%
LAKE CUMBERLAND CAA, INC	P100	321,549	0.113179%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
MOREHEAD TOURISM COMMISSI	P103	25,677	0.009038%
RUSSELL CO TOURIST COMM	P104	6,615	0.002328%
GEORGETOWN/SCOTT TOURISM	P105	16,739	0.005892%
MULTI PURPOSE COMM ACTION	P106	38,259	0.013466%
SIMPSON CO LIBRARY DIST	P107	18,761	0.006604%
TODD COUNTY CONSERVATION DISTRICT	P110	1,596	0.000562%
JOHN L STREET LIBRARY	P111	12,587	0.004430%
STURGIS HOUSING AUTHORITY	P113	8,495	0.002990%
HOUSING AUTH SPRINGFIELD	P115	10,936	0.003849%
CITY OF MONTICELLO	P116	48,062	0.016917%
CITY OF CLAY	P117	23,886	0.008407%
WOODFORD CO CONSERV DIST	P120	5,775	0.002033%
CITY OF CRESTVIEW HILLS	P959	26,145	0.009203%
SOUTH ANDERSON WATER DIST	R003	26,718	0.009404%
BARREN CO SOIL CONS DIS	R005	3,374	0.001188%
BOONE CO LIBRARY DIST	R008	317,757	0.111845%
ASHLAND BD OF ED	R010	541,550	0.190616%
DANVILLE BOYLE PLANNING	R011	13,204	0.004648%
BREATHITT COUNTY WATER DISTRICT	R013	14,812	0.005213%
CITY OF SHEPHERDSVILLE	R015	123,753	0.043559%
CITY OF PRINCETON	R017	69,668	0.024522%
MURRAY ELECTRIC SYSTEM	R018	296,850	0.104486%
FORT THOMAS BOARD OF ED	R019	372,169	0.130997%
CARROLLTON/CARR CO REC TR	R021	4,879	0.001717%
CHRISTIAN CO WATER DIST	R024	65,829	0.023171%
DAVIESS CO AIRPORT BD	R030	20,787	0.007317%
CITY OF RAVENNA	R033	9,218	0.003245%
LEXINGTON PUBLIC LIBRARY	R034	659,437	0.232110%
CITY OF PRESTONSBURG	R036	251,937	0.088677%
PAUL SAWYIER LIBRARY	R037	127,156	0.044757%
CITY OF FULTON	R038	139,898	0.049242%
CITY OF CRITTENDEN	R041	12,123	0.004267%
MAYFIELD ELEC & WATER SYS	R042	342,731	0.120635%
CITY OF RUSSELL	R045	113,606	0.039987%
LINCOLN TRAIL AREA DEV DI	R047	197,566	0.069540%
HARLAN CO CONSERV DIST	R048	5,253	0.001849%
HART CO AMB SERVICE	R050	102,390	0.036039%
HENDERSON MUN W & S DEPT	R051	469,259	0.165171%
CITY OF CAMPBELLSBURG	R052	8,789	0.003094%
SOUTH HOPKINS WATER DIST	R054	37,732	0.013281%
CITY OF WILMORE	R057	109,961	0.038704%
HOUSING AUTH OF PAINTSVLE	R058	56,851	0.020011%
KY COMM ECONOMIC OPPORT	R061	630,179	0.221812%
WOODCREEK WATER DISTRICT	R063	202,065	0.071123%
LOGAN CO PUBLIC LIBRARY	R071	48,542	0.017086%
LYON CO HOUSING AUTHORITY	R072	28,643	0.010082%
MCCRACKEN CO BD OF ED	R073	980,209	0.345016%
RICHMOND UTILITIES	R076	340,277	0.119771%
CITY OF LORETTO	R078	2,651	0.000933%
MARSHALL CO PUB LIBRARY	R079	108,837	0.038309%
CITY OF WEST LIBERTY	R088	131,534	0.046297%
CENTRAL CITY MUN WTR&SEWR	R089	99,551	0.035040%
NELSON CO PUBLIC LIBRARY	R090	100,717	0.035451%
TRI CO COMM ACTION AGENCY	R093	34,213	0.012042%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
PERRY COUNTY PUBLIC LIB	R097	67,933	0.023911%
ROWAN CO PUBLIC LIBRARY	R103	27,292	0.009606%
CITY OF RUSSELL SPRINGS	R104	80,504	0.028336%
CITY OF STAMPING GROUND	R105	91	0.000032%
SHELBY CO PARK RECREATION	R106	57,215	0.020139%
TAYLOR CO PUBLIC LIBRARY	R109	33,270	0.011710%
BOWLING GREEN PUBLIC SCHO	R114	723,644	0.254709%
S W E D A	R115	5,955	0.002096%
WAYNE CO CONSERV DIST	R116	2,102	0.000740%
WEBSTER COUNTY WATER DIST	R117	54,316	0.019118%
WILLIAMSBURG IND BD OF ED	R118	116,887	0.041142%
CITY OF MIDWAY	R120	22,766	0.008013%
N KY LEGAL AID SOCIETY	R959	213,116	0.075013%
FLOYD COUNTY CONSV DIST	T036	10,133	0.003567%
ADAIR COUNTY FISCAL COURT	V001	170,555	0.060032%
ALLEN COUNTY FISCAL COURT	V002	258,410	0.090956%
ANDERSON CO FISCAL COURT	V003	262,725	0.092474%
BALLARD COUNTY FISCAL CT	V004	242,969	0.085521%
BARREN CO FISCAL CT	V005	178,970	0.062994%
BATH CO FISCAL COURT	V006	147,001	0.051742%
BELL CO FISCAL CT	V007	326,301	0.114852%
BOONE CO FISCAL CT	V008	1,086,023	0.382260%
BOURBON CO FISCAL COURT	V009	236,344	0.083189%
BOYD COUNTY FISCAL COURT	V010	766,231	0.269700%
BOYLE COUNTY FISCAL COURT	V011	330,181	0.116218%
BRACKEN CO FISCAL COURT	V012	135,373	0.047649%
BREATHITT CO FISCAL COURT	V013	205,986	0.072503%
BRECKINRIDGE CO FISCAL CT	V014	308,851	0.108710%
BUTLER COUNTY FISCAL CT	V016	203,910	0.071773%
CALDWELL CO FISCAL COURT	V017	188,140	0.066222%
CALLOWAY CO FISCAL COURT	V018	432,729	0.152313%
CAMPBELL CO FISCAL CT	V019	922,058	0.324548%
CARLISLE CO FISCAL COURT	V020	131,652	0.046339%
CARROLL CO FISCAL CT	V021	280,815	0.098842%
CARTER CO FISCAL CT	V022	336,451	0.118425%
CASEY CO FISCAL COURT	V023	260,056	0.091535%
CHRISTIAN CO FISCAL COURT	V024	378,077	0.133076%
CLARK COUNTY FISCAL COURT	V025	317,711	0.111828%
CLAY COUNTY FISCAL CT	V026	435,383	0.153247%
CLINTON CO FISCAL COURT	V027	238,390	0.083909%
CRITTENDEN CO FIS CT	V028	189,762	0.066793%
DAVIESS CO FISCAL COURT	V030	673,355	0.237009%
EDMONSON CO FISCAL CRT	V031	149,138	0.052494%
ELLIOTT CO FISCAL CT	V032	87,585	0.030828%
ESTILL CO FISCAL COURT	V033	227,235	0.079983%
FLEMING CO FISCAL COURT	V035	129,749	0.045669%
FLOYD CO FISCAL COURT	V036	434,642	0.152986%
FRANKLIN CO FISCAL COURT	V037	479,612	0.168815%
FULTON COUNTY FIS CT	V038	308,857	0.108712%
GALLATIN CO FISCAL COURT	V039	234,527	0.082549%
GARRARD CO FISCAL COURT	V040	202,575	0.071303%
GRANT COUNTY FISCAL COURT	V041	296,002	0.104187%
GRAVES COUNTY FISCAL CT	V042	421,007	0.148187%
GRAYSON CO FISCAL COURT	V043	427,617	0.150513%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
GREEN COUNTY FISCAL COURT	V044	84,917	0.029889%
GREENUP CO FISCAL CT	V045	459,375	0.161692%
HANCOCK CO FISCAL COURT	V046	271,797	0.095668%
HARDIN CO FISCAL COURT	V047	383,110	0.134848%
HARLAN CO FIS CT	V048	442,069	0.155600%
HARRISON CO FISCAL COURT	V049	168,110	0.059172%
HART COUNTY FISCAL COURT	V050	252,608	0.088913%
HENDERSON CO FISCAL COURT	V051	842,965	0.296708%
HENRY CO FISCAL COURT	V052	177,278	0.062399%
HICKMAN CO FISCAL COURT	V053	131,617	0.046327%
HOPKINS CO FISCAL COURT	V054	585,135	0.205957%
JACKSON CO FISCAL COURT	V055	104,106	0.036643%
JESSAMINE CO FISCAL COURT	V057	627,116	0.220734%
KNOTT CO FISCAL CT	V060	216,424	0.076177%
KNOX CO FISCAL CT	V061	320,846	0.112932%
LARUE CO FISCAL COURT	V062	225,434	0.079349%
LAUREL COUNTY FISCAL COUR	V063	634,506	0.223334%
LAWRENCE CO FISCAL CT	V064	277,465	0.097663%
LEE COUNTY FISCAL COURT	V065	197,053	0.069359%
LESLIE CO FISCAL COURT	V066	352,649	0.124126%
LETCHER CO FISCAL COURT	V067	338,572	0.119171%
LEWIS COUNTY FISCAL COURT	V068	209,434	0.073717%
LINCOLN CO FISCAL COURT	V069	226,959	0.079885%
LIVINGSTON CO FISCAL CT	V070	239,149	0.084176%
LOGAN COUNTY FISCAL COURT	V071	374,751	0.131906%
LYON COUNTY FISCAL COURT	V072	111,606	0.039283%
MCCRACKEN CO FISCAL COURT	V073	432,943	0.152388%
MCCREARY CO FISCAL CT	V074	223,155	0.078547%
MCLEAN COUNTY FISCAL CT	V075	232,389	0.081797%
MADISON CO FISCAL COURT	V076	601,337	0.211660%
MAGOFFIN CO FISCAL COURT	V077	175,993	0.061946%
MARION CO FISCAL COURT	V078	454,282	0.159899%
MARSHALL CO FISCAL COURT	V079	549,425	0.193388%
MARTIN CO FISCAL COURT	V080	186,344	0.065590%
MASON CO FIS CT	V081	350,621	0.123412%
MEADE COUNTY FISCAL COURT	V082	540,230	0.190151%
MENIFEE CO FISCAL COURT	V083	95,029	0.033449%
MERCER COUNTY FISCAL COUR	V084	200,753	0.070661%
METCALFE CO FISCAL COURT	V085	139,225	0.049005%
MONROE CO FISCAL COURT	V086	114,634	0.040349%
MONTGOMERY CO FISCAL CT	V087	378,258	0.133140%
MORGAN CO FISCAL CT	V088	123,243	0.043379%
MUHLENBERG CO FISCAL CT	V089	584,335	0.205675%
NELSON CO FISCAL CT	V090	633,484	0.222975%
NICHOLAS CO FISCAL COURT	V091	131,714	0.046361%
OHIO COUNTY FISCAL CRT	V092	308,857	0.108712%
OLDHAM CO FISCAL COURT	V093	430,401	0.151493%
OWEN COUNTY FISCAL COURT	V094	168,938	0.059463%
OWSLEY CO FISCAL COURT	V095	91,400	0.032171%
PENDLETON CO FISCAL COURT	V096	176,783	0.062224%
PERRY COUNTY FISCAL COURT	V097	387,176	0.136279%
PIKE COUNTY FISCAL COURT	V098	959,034	0.337563%
POWELL CO FISCAL CT	V099	320,795	0.112914%
PULASKI CO FISCAL CT	V100	621,184	0.218646%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
ROBERTSON CO FISCAL CT	V101	52,129	0.018349%
ROCKCASTLE CO FISCAL CT	V102	267,848	0.094278%
ROWAN CO FISCAL COURT	V103	288,649	0.101599%
RUSSELL CO FISCAL COURT	V104	259,638	0.091388%
SCOTT CO FISCAL CT	V105	343,733	0.120988%
SHELBY CO FISCAL COURT	V106	332,300	0.116964%
SIMPSON CO FISCAL COURT	V107	303,457	0.106811%
SPENCER CO TREASURER	V108	148,987	0.052441%
TAYLOR COUNTY FISCAL COUR	V109	269,044	0.094699%
TODD COUNTY FISCAL COURT	V110	184,699	0.065011%
TRIGG COUNTY FISCAL COURT	V111	218,251	0.076820%
TRIMBLE CO FISCAL COURT	V112	128,126	0.045098%
UNION COUNTY FISCAL COURT	V113	268,323	0.094445%
WARREN COUNTY FISCAL COUR	V114	816,695	0.287462%
WASHINGTON CO FIS COURT	V115	175,466	0.061761%
WAYNE COUNTY FISCAL COURT	V116	382,732	0.134715%
WEBSTER CO FISCAL COURT	V117	386,958	0.136202%
CITY OF HIGHLAND HEIGHTS	V119	28,994	0.010206%
WOODFORD CO FISCAL COURT	V120	372,164	0.130995%
FAMILY HEALTH CENTER	V122	1,769,531	0.622843%
LOUISVILLE MEM COMM	V125	17,712	0.006234%
LOU & JEFF CO RIVERPORT	V126	45,990	0.016188%
LOU LABOR MANAGER COM	V127	6,480	0.002281%
T A R C	V129	3,724,166	1.310839%
ANCHORAGE BD OF EDUCATION	V130	90,226	0.031758%
MOUNTAIN ARTS CENTER	V136	23,826	0.008386%
FRANKLIN CO CONS DIST	V137	6,991	0.002461%
CITY OF WURLAND	V145	8,078	0.002843%
HARDIN CO WATER DIST #2	V147	340,691	0.119917%
HOUSING AUTH OF HENDERSON	V151	125,461	0.044160%
JEFF CO BD OF ED	V156	22,254,829	7.833296%
BIG SANDY AREA COMM PRO	V158	238,455	0.083932%
CITY OF ERLANGER	V159	242,147	0.085231%
EAST BERNSTADT BD OF ED	V163	37,742	0.013284%
CITY OF ADAIRVILLE	V171	18,034	0.006348%
MADISON CO CONSERVAT DIST	V176	4,117	0.001449%
MARSHALL CO SEN CITIZENS	V179	7,774	0.002736%
CITY OF CENTRAL CITY	V189	151,637	0.053373%
CITY OF BUTLER	V196	3,676	0.001294%
CITY OF HAZARD	V197	501,538	0.176532%
MOUNTAIN WATER DISTRICT	V198	13,973	0.004918%
PULASKI COUNTY LIBRARY	V200	59,445	0.020924%
BARREN/METCALFE CO AMB SR	V205	22,169	0.007803%
SHELBYVLE MUN WATER&SEWER	V206	128,713	0.045305%
BELL CO PUBLIC LIBRARY	V207	28,493	0.010029%
CITY OF WALTON	V208	31,663	0.011145%
MURRAY TOURISM COMMISSION	V218	7,624	0.002684%
BELLEVUE BD OF EDUCATION	V219	112,216	0.039498%
PENNYROYAL AREA MUSEUM	V224	12,260	0.004315%
OWENSBORO RIVERPORT AUTH	V230	238,062	0.083793%
BIG SANDY AREA DEV DIST	V236	283,507	0.099789%
BLUE GRASS COMM ACTION	V237	503,805	0.177330%
HARDIN CO WATER DIST #1	V247	319,303	0.112389%
HENDERSON CO RIVER AUTH	V251	80,291	0.028261%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
KENTON CO PUBLIC LIBRARY	V259	559,201	0.196828%
LAUREL CO BD OF EDUCATION	V263	1,178,255	0.414725%
RUSSELLVILLE ELEC PL BD	V271	107,902	0.037980%
HOUSING AUTH OF MAYSVILLE	V281	40,947	0.014413%
CITY OF PIKEVILLE	V298	230,084	0.080985%
HOUSING AUTH OF SOMERSET	V300	58,329	0.020531%
CITY OF CAVE CITY	V305	50,254	0.017689%
HOUSING AUTH OF SHELBYVLE	V306	15,570	0.005480%
NORTHERN KY AREA DEV.DIST	V308	377,596	0.132907%
CAMPBELL CO BD OF ED	V319	858,380	0.302134%
CHRISTIAN CO CONS DIST	V324	10,957	0.003857%
CITY OF OWENSBORO	V330	1,235,501	0.434874%
SANDY VALLEY TRANS SER IN	V336	202,527	0.071286%
FRANKFORT ELEC WATER BD	V337	1,418,997	0.499461%
CITY OF RADCLIFF	V347	281,236	0.098990%
CITY OF ELSMERE	V359	52,165	0.018361%
LONDON LAUREL CO COMM CTR	V363	67,717	0.023835%
PADUCAH MCCrackEN CO TOUR	V373	21,846	0.007690%
CITY OF BERE A	V376	652,120	0.229534%
CITY OF ELKHORN CITY	V398	13,874	0.004883%
PULASKI CO SOIL CONS DIST	V400	11,112	0.003911%
MARY W WELDON MEM PUB LIB	V405	27,024	0.009512%
BELL/WHITLEY COMM ACTION	V407	297,374	0.104670%
UNION EMERGENCY SERVICES	V408	-	0.000000%
DAYTON CITY SCHOOLS	V419	125,753	0.044263%
PENNYRILE ALLIED COMM SER	V424	355,822	0.125243%
OWENSBORO MUN UTILITIES	V430	2,132,347	0.750547%
APPALACHIAN RES & DEFENSE	V436	143,110	0.050372%
FKT/FKLN CO TOUR&CONV COM	V437	17,174	0.006045%
CITY OF ELIZABETHTOWN	V447	841,286	0.296117%
LUDLOW BD OF EDUCATION	V459	96,147	0.033842%
LONDON LAUREL TOURIST COM	V463	18,766	0.006605%
PADUCAH POWER SYSTEM	V473	589,662	0.207550%
KY RIVER FOOTHILLS DEV CO	V476	765,335	0.269384%
WEST PULASKI WATER DISTR	V500	34,296	0.012071%
CITY OF PARK CITY	V505	-	0.000000%
BELL CO SOLID WASTE OFFIC	V507	23,042	0.008110%
CITY OF UNION	V508	12,634	0.004447%
HOPKINSVL WATER ENV ATH	V524	367,095	0.129211%
AUDUBON AREA COMM SER INC	V530	1,450,908	0.510693%
CAPITAL COMMUNITY E I D A	V537	12,108	0.004262%
ELIZABETHTOWN TOUR/CON BU	V547	32,525	0.011448%
BEECHWOOD BOARD OF EDUC	V559	123,575	0.043496%
LONDON-LAUREL CO IDA	V563	8,283	0.002915%
SOUTHERN MADISON WATER DT	V576	39,911	0.014048%
PINEVILLE UTILITY COMM	V607	114,154	0.040180%
WALTON FIRE DIST/EMS	V608	3,672	0.001293%
SOUTHGATE BD OF ED	V619	19,018	0.006694%
HOPKINSVL ELECTRIC SYSTEM	V624	367,653	0.129407%
CITY OF WHITESVILLE	V630	21,083	0.007421%
FARMDALE WATER DISTRICT	V637	15,116	0.005321%
CITY OF VINE GROVE	V647	57,841	0.020359%
KENTON CO BD OF ED	V659	2,038,719	0.717592%
LAUREL CO CONSERV DIST	V663	5,626	0.001980%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
PADUCAH-MCCRACKEN CO JOIN	V673	174,734	0.061503%
MADISON CO UTILITIES DIST	V676	60,061	0.021141%
BELL CO CONSERVATION DIST	V707	2,918	0.001027%
HEBRON FIRE PROTECTION DI	V708	7,630	0.002686%
SILVER GROVE BD OF ED	V719	20,385	0.007175%
PENNYRILE AREA DEVP DIST	V724	211,592	0.074476%
GREEN RIV AREA DEL DIST	V730	304,836	0.107297%
KY ASSOC OF CO (KACO)	V737	418,061	0.147150%
JEFF CO MED CENTER LAUNDR	V756	271,843	0.095684%
ERLANGER/ELSMERE BD OF ED	V759	405,477	0.142721%
MCCRACKEN CO PUB LIBRARY	V773	125,794	0.044277%
POINT PLEASANT FIRE DIST	V808	694	0.000244%
NEWPORT BD OF ED	V819	400,894	0.141107%
REGIONAL WTR RESOURCE AGY	V830	506,387	0.178239%
KYIANA REG PLANNING DEV	V856	537,655	0.189245%
COVINGTON BD OF ED	V859	995,456	0.350383%
PADUCAH-MCRACKEN CO RIV	V873	88,369	0.031104%
CITY OF WILDER	V919	26,537	0.009341%
OWENSBORO METRO PLAN COMM	V930	76,932	0.027079%
HOUSING AUTH OF FRANKFORT	V937	77,274	0.027199%
CITY OF COVINGTON	V959	682,997	0.240402%
ADAIR COUNTY ATTORNEY	W001	17,541	0.006174%
ANDERSON COUNTY ATTORNEY	W003	10,692	0.003763%
BALLARD COUNTY ATTORNEY	W004	10,816	0.003807%
BOYD COUNTY ATTORNEY	W010	27,394	0.009642%
BOYLE COUNTY ATTORNEY	W011	10,810	0.003805%
BREATHITT CO ATTORNEY	W013	16,232	0.005713%
BULLITT COUNTY ATTORNEY	W015	51,945	0.018284%
BUTLER COUNTY ATTORNEY	W016	8,155	0.002870%
CALDWELL COUNTY ATTORNEY	W017	14,033	0.004939%
CALLOWAY COUNTY ATTORNEY	W018	30,098	0.010594%
CAMPBELL COUNTY ATTORNEY	W019	76,212	0.026825%
CARLISLE COUNTY ATTORNEY	W020	4,261	0.001500%
CHILD SUPPORT ENFORCEMENT	W022	14,159	0.004984%
CHRISTIAN COUNTY ATTORNEY	W024	57,062	0.020085%
CLAY COUNTY ATTORNEY	W026	18,802	0.006618%
CLINTON CO ATTORNEY	W027	9,497	0.003343%
CRITTENDEN CO ATTORNEY	W028	-	0.000000%
CUMBERLAND CO ATTORNEY	W029	8,520	0.002999%
EDMONSON COUNTY ATTORNEY	W031	3,264	0.001149%
ELLIOTT COUNTY ATTORNEY	W032	6,369	0.002242%
ESTILL COUNTY ATTORNEY	W033	14,560	0.005125%
FLEMING COUNTY ATTORNEY	W035	30,227	0.010639%
GALLATIN COUNTY ATTORNEY	W039	8,978	0.003160%
GRANT COUNTY CHILD SUPPOR	W041	13,425	0.004725%
GRAYSON COUNTY ATTORNEY	W043	19,139	0.006736%
GREEN COUNTY ATTORNEY	W044	9,582	0.003373%
GREENUP CO ATTY/CHILD SUP	W045	20,054	0.007059%
HARDIN COUNTY ATTORNEY	W047	84,767	0.029837%
HARLAN COUNTY ATTORNEY	W048	42,976	0.015127%
HART COUNTY ATTORNEY	W050	20,906	0.007359%
HENDERSON CO ATTORNEY	W051	31,812	0.011197%
HENRY COUNTY ATTORNEY	W052	3,603	0.001268%
JACKSON COUNTY ATTORNEY	W055	9,903	0.003486%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	<u>2016 Actual Employer Contributions</u>	<u>2016 Employer Allocation Percentage</u>
JEFFERSON CO ATTORNEY	W056	724,859	0.255137%
JOHNSON CO ATTORNEY	W058	20,275	0.007137%
KNOTT COUNTY ATTORNEY	W060	14,402	0.005069%
KNOX COUNTY ATTORNEY	W061	26,261	0.009243%
LAUREL COUNTY ATTORNEY	W063	52,951	0.018638%
LAWRENCE COUNTY ATTORNEY	W064	14,698	0.005173%
LESLIE COUNTY ATTORNEY	W066	12,356	0.004349%
LETCHER COUNTY ATTORNEY	W067	18,908	0.006655%
LINCOLN COUNTY ATTORNEY	W069	24,113	0.008487%
LIVINGSTON CO ATTORNEY	W070	7,863	0.002768%
LOGAN COUNTY ATTORNEY	W071	5,107	0.001798%
MCCRACKEN COUNTY ATTORNEY	W073	3,536	0.001245%
MADISON COUNTY ATTORNEY	W076	926	0.000326%
MAGOFFIN CO ATTORNEY	W077	3,852	0.001356%
MARSHALL COUNTY ATTORNEY	W079	5,066	0.001783%
MARTIN COUNTY ATTORNEY	W080	15,371	0.005410%
MEADE COUNTY ATTORNEY	W082	11,395	0.004011%
MENIFEE COUNTY ATTORNEY	W083	5,174	0.001821%
MERCER COUNTY ATTORNEY	W084	15,204	0.005352%
METCALFE COUNTY ATTORNEY	W085	10,409	0.003664%
MONTGOMERY CO ATTORNEY	W087	1,523	0.000536%
NELSON COUNTY ATTORNEY	W090	29,881	0.010518%
NICHOLAS COUNTY ATTORNEY	W091	1,576	0.000555%
OHIO COUNTY ATTORNEY	W092	14,858	0.005230%
OWSLEY COUNTY ATTORNEY	W095	7,148	0.002516%
PENDLETON COUNTY ATTORNEY	W096	7,084	0.002493%
PERRY COUNTY ATTORNEY	W097	26,176	0.009213%
PIKE COUNTY ATTORNEY	W098	74,253	0.026136%
POWELL COUNTY ATTORNEY	W099	15,486	0.005451%
ROWAN COUNTY ATTORNEY	W103	211	0.000074%
RUSSELL COUNTY ATTORNEY	W104	17,671	0.006220%
SCOTT COUNTY ATTORNEY	W105	4,521	0.001591%
SHELBY COUNTY ATTORNEY	W106	6,646	0.002339%
SIMPSON COUNTY ATTORNEY	W107	1,729	0.000609%
TAYLOR COUNTY ATTORNEY	W109	15,993	0.005629%
TODD COUNTY ATTORNEY	W110	6,641	0.002337%
UNION COUNTY ATTORNEY	W113	929	0.000327%
WARREN CO ATTY/CHILD SUPP	W114	74,159	0.026103%
WASHINGTON CO ATTORNEY	W115	8,508	0.002995%
WHITLEY COUNTY ATTORNEY	W118	7,146	0.002515%
WOLFE COUNTY ATTORNEY	W119	11,144	0.003922%
WOODFORD COUNTY ATTORNEY	W120	19,977	0.007032%
OWENSBORO DAVIESS CO TOUR	X030	23,394	0.008234%
FAYETTE CO ATTORNEY OFF	X034	234,054	0.082383%
KENTON COUNTY ATTORNEY	X059	132,525	0.046646%
GEORGETOWN WATER & SEWER	X105	345,014	0.121439%
LOU FIREFIGHTERS PENS FUN	X956	18,522	0.006519%
Total of all Entities		\$ <u>284,105,557</u>	<u>100.000000%</u>

**Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016**

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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
JUDL ADM OFF OF THE COURT	20025	\$ 124,860,562	\$ 545,110	\$ 11,738,168	\$ 6,614,446	\$ 1,001,229	\$ 19,898,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,012,126	\$ 661,044	\$ 17,673,169
JEFFERSON CO CLERK	39931	22,421,250	97,886	2,107,826	1,187,758	3,446,621	6,840,091	-	-	-	495,903	495,903	3,054,873	1,101,720	4,156,593	
JEFFERSON CO SHERIFF	39932	3,970,838	17,336	373,299	210,354	-	600,989	-	-	-	32,494	32,494	541,023	(20,677)	520,346	
KENTON CO COURT CLERK	39933	2,586,479	11,292	243,155	137,018	-	391,465	-	-	-	121,185	121,185	352,405	(64,186)	288,219	
KENTON CO SHERIFF	39934	855,736	3,736	80,448	45,332	-	129,516	-	-	-	30,310	30,310	116,593	(16,300)	100,293	
CAMPBELL COUNTY CLERK	39935	1,897,139	8,282	178,350	100,500	-	287,133	-	-	-	62,617	62,617	258,483	(26,797)	231,686	
CAMPBELL CO SHERIFF	39936	763,234	3,332	71,752	40,432	-	135,287	-	-	-	167,828	167,828	330,990	(56,545)	274,445	
FAYETTE CO CLERK	39937	6,403,482	28,829	620,795	349,817	-	999,441	-	-	-	207,299	207,299	899,718	(103,161)	796,557	
FAYETTE CO SHERIFF	39938	4,259,422	18,596	400,429	225,641	-	898,039	-	-	-	-	-	580,342	140,596	720,937	
DAVISS CO CLERK	39939	2,189,587	9,559	205,844	115,993	-	331,395	-	-	-	84,481	84,481	298,329	(50,494)	247,835	
DAVISS CO SHERIFF	39940	(1,357)	(1,357)	(29,220)	(16,465)	-	(1,062)	-	-	-	515,918	515,918	(42,349)	(186,881)	(229,229)	
PIKE CO CLERK	39941	1,333,887	5,823	125,399	70,662	-	206,376	-	-	-	40,947	40,947	181,741	(14,017)	167,724	
PIKE CO SHERIFF	39942	1,394,677	6,089	131,114	73,883	-	131,612	-	-	-	343,666	343,666	190,023	(55,440)	134,584	
HARDIN COUNTY CLERK OFFIC	39943	2,194,918	9,582	206,345	116,275	-	332,202	-	-	-	75,701	75,701	299,055	(33,657)	265,399	
HARDIN COUNTY SHERIFF	39944	848,844	3,706	79,800	44,967	-	232,251	-	-	-	21,301	21,301	115,654	6,559	122,213	
WARREN COUNTY CLERKS OFF	39945	2,115,565	9,236	198,885	112,071	-	103,390	-	-	-	175,894	175,894	288,244	(4,515)	283,729	
WARREN COUNTY SHERIFF	39946	3,911,765	17,078	367,746	207,224	-	115,770	-	-	-	21,653	21,653	532,974	67,685	600,658	
BOONE COUNTY CLERK	39947	2,105,393	9,192	197,928	111,532	-	318,653	-	-	-	63,383	63,383	286,858	(40,184)	246,673	
BOONE COUNTY SHERIFF	39948	906,816	3,959	85,250	48,038	-	124,043	-	-	-	16,031	16,031	123,553	(5,620)	117,933	
CHRISTIAN COUNTY CLERK	39949	1,028,017	4,488	96,644	54,459	-	13,987	-	-	-	7,442	7,442	140,066	875	140,941	
CHRISTIAN COUNTY SHERIFF	39950	3,336,176	14,565	313,635	176,733	-	60,512	-	-	-	4,566	4,566	454,551	22,084	476,635	
MADISON COUNTY CLERK	39951	1,925,344	8,406	181,003	101,995	-	11,255	-	-	-	29,421	29,421	262,328	(4,754)	257,573	
MADISON COUNTY SHERIFF	39952	557,633	2,434	52,423	29,540	-	84,398	-	-	-	39,317	39,317	75,977	(23,445)	52,532	
BULLITT COUNTY CLERK	39961	1,774,919	7,749	166,861	94,026	-	268,635	-	-	-	59,161	59,161	241,831	(26,789)	215,042	
BULLITT CO SHERIFF	39962	1,177,356	5,140	110,683	62,370	-	16,600	-	-	-	13,080	13,080	160,414	(1,783)	158,633	
J&S DEPT OF CORRECTIONS	54527	-	-	-	-	-	747	-	-	-	1,290	1,290	-	(41)	(41)	
BRECKINRIDGE CO ATTORNEY	014A	28,620	125	2,691	1,516	-	5,643	-	-	-	3,558	3,558	3,899	2,261	6,160	
HENDERSON CO TOURIST COMM	A051	159,761	697	15,019	8,463	-	24,180	-	-	-	5,756	5,756	21,767	(3,171)	18,597	
HOUSING AUTH OF PADUCAH	A073	2,224,436	9,711	209,120	117,839	-	111,983	-	-	-	31,065	31,065	303,077	25,893	328,970	
MORGANFIELD HOUSING AUTH	A113	82,316	359	7,739	4,361	-	8,760	-	-	-	30,040	30,040	11,216	(6,663)	4,552	
CITY OF ANCHORAGE	A156	788,104	3,441	74,090	41,750	-	462	-	-	-	63,637	63,637	107,278	(26,099)	81,279	
BELLEVEUE/DAYTON FIRE	AB19	60,006	262	5,641	3,179	-	754	-	-	-	59	59	8,176	475	8,651	
CAMPBELL CO FIRE DIST 1	AC19	-	-	-	-	-	-	-	-	-	34,731	34,731	-	(22,926)	(22,926)	
BURLINGTON FIRE PRO DIST	B008	89,063	389	8,373	4,718	-	2,374	-	-	-	239	239	12,135	827	12,962	
HOUSING AUTHORITY OF CATLETTSBURG	B010	435,879	1,903	40,977	23,091	-	191,209	-	-	-	-	-	59,388	94,993	154,381	
CITY OF HILLVIEW	B015	661,362	2,887	62,175	35,035	-	15,747	-	-	-	-	-	90,110	10,370	100,480	
PENNYRILE EMER ASST CTR	B017	344,964	1,506	32,430	18,274	-	36,378	-	-	-	9,358	9,358	47,001	8,897	55,898	
W KY ED COOPERATIVE	B018	796,372	3,477	74,867	42,188	-	14,561	-	-	-	33,048	33,048	108,505	(15,844)	92,661	
OWENSBORO/DAV CO ECO DEV	B030	765,975	3,344	72,009	40,577	-	49,918	-	-	-	-	-	104,363	25,997	130,360	
GTR FLEMING CO WATER COMM	B035	210,407	919	19,780	11,146	-	4,045	-	-	-	-	-	28,668	1,960	30,628	
CITY OF HICKMAN	B038	891,487	3,892	83,809	47,226	-	68,136	-	-	-	133,206	133,206	121,464	(10,149)	111,315	
HOUSING AUTH OF MAYFIELD	B042	920,852	4,020	86,569	48,782	-	139,371	-	-	-	47,550	47,550	125,465	(25,717)	99,748	
GRAYSON CO CONSERV DIST	B043	50,976	223	4,792	2,700	-	2,060	-	-	-	253	253	6,945	687	7,633	
CITY OF BELLEFONTE	B045	4,954	22	466	262	-	2,696	-	-	-	-	-	675	1,119	1,794	
CITY OF HARLAN	B048	1,886,687	8,237	177,368	99,947	-	63,493	-	-	-	16,038	16,038	257,059	15,724	272,784	
HENDERSON CITY/CO PLANNIN	B051	606,659	2,649	57,032	32,138	-	91,818	-	-	-	84,474	84,474	82,657	(45,565)	37,091	
HENRY CO WATER DIST #2	B052	1,715,920	7,491	161,314	90,900	-	92,485	-	-	-	36,652	36,652	233,792	14,103	247,895	
CITY OF NORTONVILLE	B054	186,500	814	17,533	9,880	-	712	-	-	-	35,525	35,525	25,410	(14,269)	11,141	
JOHNSON CO FISCAL COURT	B058	3,460,475	15,108	325,320	183,317	-	18,305	-	-	-	69,052	69,052	471,486	(16,530)	454,957	
KNOX CO UTILITIES COMM	B061	533,899	2,331	50,192	28,283	-	6,316	-	-	-	29,613	29,613	72,743	(8,105)	64,638	
LAKE BARKLEY TOUR COMM	B072	47,214	206	4,439	2,501	-	5,023	-	-	-	23,874	23,874	6,433	(13,726)	(7,294)	
MARION CO WATER DISTRICT	B078	568,124	2,480	53,409	30,096	-	4,349	-	-	-	9,025	9,025	77,406	(865)	76,542	
N MERCER WATER DISTRICT	B084	842,261	3,677	79,181	44,618	-	13,416	-	-	-	19,334	19,334	114,757	862	115,619	
MONTGOMERY CO FIRE DIST	B087	5,051,916	22,055	474,932	267,624	-	114,696	-	-	-	-	-	688,318	61,484	749,803	
KY RIVER REGIONAL JAIL	B097	1,059,140	4,624	99,570	56,108	-	461,563	-	-	-	899	899	144,307	190,924	335,231	
PIKE CO SENIOR CITIZEN PR	B098	704,499	3,076	66,230	37,321	-	71,871	-	-	-	3,059	3,059	95,987	27,796	123,783	
CITY OF SCIENCE HILL	B100	84,159	367	7,912	4,458	-	2,418	-	-	-	65,962	65,962	121,464	(25,768)	(14,302)	
RUSSELL CO AMBULANCE SER	B104	1,059,352	4,625	99,580	56,119	-	41,305	-	-	-	-	-	144,336	23,521	167,857	
NORTH SHELBY WATER CO	B106	927,393	4,048	87,175	49,123	-	22,071	-	-	-	-	-	126,343	10,551	136,894	
CAMPBELL/TAYLOR CO I D A	B109	177,181	774	16,657	9,386	-	2,538	-	-	-	-	-	24,141	1,116	25,257	
UNION CO ECONOMIC DEVELOP	B113	71,124	311	6,686	3,768	-	38,710	-	-	-	-	-	9,691	16,062	25,753	
MONTICELLO/WAYNE TELE BOA	B116	231,116	1,009	21,727	12,243	-	25,403	-	-	-	-	-	31,489	12,219	43,709	
WHITLEY CO CONSERV DIST	B118	172,435	753	16,211	9,135	-	26,098	-	-	-	696	696	23,494	(298)	23,196	
HOPKINS-CHRIST CO PLANNIN	B124	1,726,171	7,536	162,278	91,443	-	261,257	-	-	-	76,429	76,429	235,189	(36,837)	198,352	
LOU POLICE RETIRE FUND	B156	191,368	835	17,991	10,138	-	1,180	-	-	-	1,609	1,609	26,074	114	26,188	
HOUSING AUTH OF BENTON	B179	368,605	1,609	34,653	19,527	-	5,021	-	-	-	-	-	50,222	2,480	52,702	
RIVERPARK CTR OWENSBORO	B230	1,031,988	4,505	97,017	54,669	-	156,192	-	-	-	19,814	19,814	140,607	(10,174)	130,434	

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
BUECHEL FIRE PROTECT DIST	B256	61,919	270	5,821	3,280	51	9,423	-	-	-	757	757	8,436	(280)	8,156
CITY OF LUDLOW	B259	935,344	4,083	87,932	49,550	35,395	176,960	-	-	-	25,990	25,990	127,440	(2,260)	125,180
CITY OF DOUGLASS HILLS	B356	158,868	694	14,935	8,416	2,886	26,931	-	-	-	-	-	21,646	1,350	22,995
ANCHORAGE FIRE PROTECTION	B456	126,039	550	11,849	6,677	8,000	27,076	-	-	-	-	-	17,173	3,693	20,866
LOUISVILLE AIRPORT AUTHOR	B656	13,899,653	60,682	1,306,709	736,329	254,841	2,358,562	-	-	-	177,169	177,169	1,893,814	95,255	1,989,068
LEGAL AID SOCIETY INC	B756	3,837,023	16,751	360,719	203,265	57,448	638,184	-	-	-	58,649	58,649	522,790	(15,003)	507,787
JEFF CO SOIL/CONSER DIST	B856	78,193	341	7,351	4,142	-	11,835	-	-	-	1,216	1,216	10,654	(610)	10,044
LAKE DREAMLAND FIRE DIST	B956	62,334	272	5,860	3,302	526	9,961	-	-	-	1,181	1,181	8,493	(563)	7,930
WINCHESTER CLARK COUNTY INDUSTRIAL AU	C025	205,525	897	19,321	10,888	4,227	35,333	-	-	-	497	497	28,003	750	28,753
CIRCUIT CLERKS	C037	-	-	-	-	-	830	-	-	-	-	-	-	-	-
JONATHAN CREEK WATER DIST	C079	489,593	2,137	46,027	25,936	85,799	159,899	-	-	-	-	-	66,707	36,768	103,474
CITY OF JEFFERSONVILLE	C087	324,028	1,415	30,462	17,165	176,357	225,399	-	-	-	-	-	44,148	73,177	117,326
CITY OF SADVILLE	C105	-	-	-	-	-	-	-	-	-	15,222	15,222	-	(9,152)	(9,152)
CITY OF SIMPSONVILLE	C106	1,275,588	5,569	119,918	67,574	94,682	287,743	-	-	-	-	-	173,798	47,830	221,627
HOUSING AUTH OF CORBIN	C118	642,334	2,804	60,386	34,027	-	97,218	-	-	-	30,607	30,607	87,517	(12,964)	74,554
HOUSING AUTH OF OWENSBORO	C230	2,175,542	9,498	204,523	115,249	80,662	409,932	-	-	-	-	-	296,415	51,867	348,283
LOUISVILLE/JEFF CO METRO	C256	284,824,913	1,243,475	26,776,450	15,088,502	-	43,108,428	-	-	-	2,146,029	2,146,029	38,807,107	(1,146,955)	37,660,152
CALDWELL CO WATER DISTRICT	D017	402,436	1,757	37,833	21,319	-	60,909	-	-	-	9,385	9,385	54,831	(5,055)	49,776
WINCHESTER-CLARK COUNTY TOURISM	D025	142,071	620	13,356	7,526	5,277	26,779	-	-	-	-	-	19,357	3,286	22,643
CITY OF PLEASUREVILLE	D052	48,545	212	4,564	2,572	-	7,347	-	-	-	1,357	1,357	6,614	(860)	5,754
CITY OF LEWISBURG	D071	315,585	1,378	29,668	16,718	-	47,764	-	-	-	17,821	17,821	42,998	(10,625)	32,373
NORTH MARSHALL WATER DIST	D079	831,288	3,629	78,150	44,037	41,871	167,687	-	-	-	-	-	113,262	19,878	133,140
GTR H/MERCER PL&ZONING CO	D084	107,057	467	10,064	5,671	100	16,303	-	-	-	140	140	14,586	8	14,595
CITY OF COAL RUN VILLAGE	D098	35,758	156	3,362	1,894	19,462	24,874	-	-	-	-	-	4,872	8,075	12,947
SIMPSONVILLE RURAL FIRE	D106	-	-	-	-	-	-	-	-	-	160	160	-	(106)	(106)
UNION CO WATER DISTRICT	D113	457,239	1,996	43,985	24,222	259	69,463	-	-	-	-	-	62,298	115	62,414
WHITLEY CO WATER DIST	D118	344,425	1,504	32,379	18,246	-	52,129	-	-	-	19,036	19,036	46,928	(10,917)	36,011
WESTERN FLEMING WATER DIS	D135	357,607	1,561	33,619	18,944	50,977	105,101	-	-	-	30,432	30,432	48,724	998	49,722
SHELBY CO SUB FIRE DIST	GS06	79,511	346	7,460	4,204	206	12,216	-	-	-	469	469	10,511	(58)	10,453
ADAIR CO BD OF EDUCATION	J001	6,476,613	28,275	608,868	343,096	152,145	1,132,384	-	-	-	-	-	882,432	73,428	955,860
CITY OF SCOTTSVILLE	J002	3,282,728	14,332	308,610	173,901	169,891	666,734	-	-	-	-	-	447,268	101,241	548,510
CITY OF LAWRENCEBURG	J003	4,012,408	17,517	377,207	212,556	-	607,281	-	-	-	21,613	21,613	546,687	(11,706)	534,981
BALLARD CO BD OF ED	J004	3,844,211	16,783	361,395	203,646	26,096	607,919	-	-	-	131,155	131,155	523,770	(37,139)	486,631
GLASGOW BD OF EDUCATION	J005	4,983,375	21,756	468,488	263,993	88,018	842,255	-	-	-	-	-	678,980	38,864	717,843
BATH CO BD OF EDUC	J006	5,619,137	24,532	528,256	297,672	159,659	1,010,119	-	-	-	-	-	765,602	89,946	855,548
CITY OF MIDDLESBORO	J007	3,070,037	13,403	288,615	162,634	124,110	588,762	-	-	-	12,557	12,557	418,289	76,982	495,271
BOONE CO WATER DISTRICT	J008	2,461,715	10,747	231,426	130,409	2,934	375,516	-	-	-	10,332	10,332	335,406	(2,344)	333,062
BOURBON CO BD OF EDUCATIO	J009	8,161,818	35,632	767,294	432,370	155,368	1,390,664	-	-	-	26,365	26,365	1,112,039	47,008	1,159,048
FAIRVIEW BD OF EDUCATION	J010	2,150,854	9,390	202,202	113,941	-	325,533	-	-	-	88,481	88,481	293,052	(41,135)	251,917
DANVILLE CITY BD OF ED	J011	5,949,570	25,974	559,317	315,174	50,413	950,878	-	-	-	105,630	105,630	810,618	(49,036)	761,582
BRACKEN CO BD OF EDUC	J012	2,441,247	10,658	229,502	129,324	849	370,333	-	-	-	26,489	26,489	332,617	(10,429)	322,188
BREATHITT CO BD OF ED	J013	5,827,679	25,442	547,861	308,719	51,562	935,584	-	-	-	159,551	159,551	794,015	(84,136)	709,880
BRECKINRIDGE CO BD OF ED	J014	8,156,799	35,611	766,822	432,104	4,990	1,236,627	-	-	-	26,112	26,112	1,111,356	(8,126)	1,103,230
BELLMIFF CO BD OF ED	J015	32,657,910	142,576	3,070,177	1,730,042	568,128	5,510,923	-	-	-	-	-	4,449,607	292,356	4,741,963
BUTLER CO BD OF ED	J016	4,952,158	21,620	465,553	262,329	32,778	782,390	-	-	-	-	-	674,727	15,233	689,959
CALDWELL CO BD EDUCATION	J017	5,520,239	24,100	518,959	292,433	15,363	850,854	-	-	-	45,872	45,872	744,227	(24,004)	720,223
CALLOWAY CO BD OF EDUC	J018	7,860,120	34,315	738,932	416,387	9,142	1,198,776	-	-	-	49,053	49,053	1,070,933	(28,692)	1,042,241
SANITATION DISTRICT NO 1	J019	26,833,462	117,148	2,522,619	1,421,493	22,109	4,414,370	-	-	-	565,982	565,982	3,656,032	(220,206)	3,435,827
CARROLL CO BD OF ED	J021	7,721,284	33,709	725,880	409,032	31,546	1,201,167	-	-	-	73,888	73,888	1,052,017	(9,768)	1,042,250
CARTER CO BD OF ED	J022	12,315,580	53,767	1,157,790	652,414	27,599	1,891,570	-	-	-	39,483	39,483	1,677,985	1,895	1,679,880
CASEY CO BD OF ED	J023	6,976,424	30,457	655,855	369,574	281,028	1,336,914	-	-	-	76,853	76,853	950,531	65,713	1,016,244
CITY OF HOPKINSVILLE	J024	7,285,140	31,805	684,878	385,928	95,998	1,198,609	-	-	-	-	-	992,593	50,665	1,043,258
CLARK CO BD OF ED	J025	12,588,232	54,957	1,183,422	666,857	146,609	2,051,846	-	-	-	30,300	30,300	1,715,134	40,767	1,755,901
CLAY CO BD OF ED	J026	9,815,866	42,854	922,792	519,992	-	1,485,637	-	-	-	342,832	342,832	1,337,402	(150,955)	1,186,447
CLINTON CO BD OF ED	J027	5,354,397	23,376	503,368	283,647	-	810,391	-	-	-	145,551	145,551	729,531	(92,135)	637,397
CRITTENDEN CO BD OF ED	J028	3,665,668	16,003	344,610	194,188	109,301	646,102	-	-	-	-	-	499,444	46,011	545,455
CUMBERLAND CO BD OF ED	J029	2,287,872	9,988	215,083	121,199	2,338	348,609	-	-	-	21,289	21,289	311,720	(7,285)	304,435
DAVIESS CO LIBRARY DIST	J030	2,653,071	11,583	249,416	140,546	-	401,544	-	-	-	47,773	47,773	361,478	(26,448)	335,031
EDMONSON CO BD OF EDUC	J031	5,668,370	24,747	532,885	300,280	35,426	893,338	-	-	-	-	-	772,210	14,813	787,123
ELLIOTT CO BD OF ED	J032	2,603,284	11,365	244,735	137,908	52,044	446,052	-	-	-	875	875	354,695	21,015	375,710
ESTILL CO CONSERVATION DI	J033	65,014	284	6,112	3,444	7,018	16,838	-	-	-	794	794	8,858	4,218	13,176
GREATER LEX CON&VISITOR	J034	2,371,530	10,354	222,948	125,631	101,100	460,032	-	-	-	-	-	323,119	52,335	375,454
FLEMING CO BD OF ED	J035	5,659,482	24,708	532,049	299,809	-	856,566	-	-	-	137,286	137,286	717,099	(66,956)	704,143
CITY OF FRANKFORT	J037	14,621,760	63,835	1,374,595	774,583	-	2,213,012	-	-	-	517,379	517,379	1,992,200	(243,098)	1,749,102
FULTON COUNTY BD OF EDUC	J038	1,843,532	8,048	173,311	97,660	254,553	533,573	-	-	-	519,426	519,426	251,179	(46,951)	204,228
GALLATIN CO BD OF EDUC	J039	4,499,699	19,645	423,018	238,270	11,217	692,249	-	-	-	41,065	41,065	613,079	(22,541)	590,538
CITY OF LANCASTER	J040	881,160	3,847	82,838	46,679	22,292	155,656	-	-	-	7,466	7,466	120,057	4,305	124,363
WILLIAMSTOWN INDEPN DNT SC	J041	3,005,000	13,119	282,501	159,189	3,054	457,863	-	-	-	54,319	54,319	409,428	(34,705)	374,723

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions
GRAVES CO LIBRARY	J042	315,805	1,379	29,689	16,730	14,938	62,735	-	-	-	-	43,028	6,362	49,390
GRAYSON CO BD OF ED	J043	10,970,143	47,893	1,031,305	581,140	-	1,660,338	-	-	50,183	50,183	1,494,671	(30,847)	1,463,824
GREEN CO BD OF EDUCATION	J044	4,786,834	20,898	450,011	253,581	46,348	770,838	-	-	13,457	13,457	652,201	10,319	662,521
RUSSELL INDPT BD OF ED	J045	5,567,171	24,305	523,371	294,919	280,780	1,123,375	-	-	-	-	758,521	129,274	887,796
HANCOCK CO BD OF EDUCATION	J046	4,977,871	21,732	467,971	263,701	8,724	762,128	-	-	-	91,168	678,230	(32,051)	646,179
HARDIN CO SOIL CN DIST	J047	49,535	216	4,657	2,624	-	7,497	-	-	-	876	6,749	(431)	6,318
HARLAN CO BD OF EDUCATION	J048	11,615,978	50,712	1,092,021	615,352	22,547	1,780,633	-	-	186,797	186,797	1,582,665	(62,577)	1,520,088
HARRISON CO BD OF ED	J049	7,740,457	33,953	727,682	410,048	-	1,171,523	-	-	189,152	189,152	1,054,629	(84,737)	969,892
HART CO BD OF ED	J050	6,494,720	28,355	610,575	344,058	-	982,988	-	-	57,012	57,012	884,906	(24,804)	860,102
HENDERSON PUBLIC LIBRARY	J051	1,840,561	8,035	173,032	97,803	-	285,803	-	-	-	-	250,775	6,973	257,747
EMINENCE INDEP BD OF EDUC	J052	1,540,173	6,724	144,792	81,590	68,641	301,747	-	-	-	31,760	299,847	7,448	217,295
HICKMAN CO BD OF ED	J053	1,958,428	8,550	184,112	103,747	-	296,409	-	-	189,980	189,980	266,834	(103,359)	163,475
HOPKINS CO BD OF ED	J054	19,666,399	85,859	1,848,842	1,041,821	270,429	3,246,951	-	-	113,180	113,180	2,679,527	37,257	2,716,784
JACKSON CO BD OF ED	J055	6,680,094	29,164	627,997	353,876	41,720	1,052,757	-	-	12,611	12,611	910,156	22,397	932,553
JEFF CO METRO SEWER DIST	J056	74,131,895	323,642	6,969,155	3,927,112	-	11,219,908	-	-	2,529,345	2,529,345	10,100,396	(1,071,104)	9,029,292
JESSAMINE CO BD OF ED	J057	23,013,507	100,471	2,163,505	1,219,133	229,114	3,712,223	-	-	-	-	3,135,567	150,788	3,286,355
PAINTSVILLE GAS/WATER SYS	J058	3,115,146	13,600	292,856	165,024	77,652	549,131	-	-	-	-	424,436	49,999	474,435
KENTON COUNTY AIRPORT BD	J059	34,652,926	151,286	3,257,729	1,835,727	622,860	5,866,602	-	-	-	-	4,721,426	317,277	5,038,703
KNOTT CO BD OF EDUCATION	J060	7,711,978	33,669	725,005	408,539	-	1,167,213	-	-	72,812	72,812	1,050,749	(32,159)	1,018,590
KNOX CO BD OF EDUCATION	J061	13,413,472	58,560	1,261,003	710,574	-	2,030,137	-	-	140,395	140,395	1,827,572	(66,771)	1,760,801
LARUE CO PUBLIC LIBRARY	J062	257,769	1,125	24,233	13,655	11,388	50,401	-	-	-	-	35,121	6,652	41,773
CITY OF LONDON	J063	4,731,243	20,655	444,785	250,636	399,893	1,115,969	-	-	-	-	644,627	186,684	831,311
LAWRENCE CO BD OF ED	J064	6,018,121	26,274	565,765	318,808	-	910,846	-	-	73,225	73,225	819,963	(33,187)	786,776
LEE CO BD OF ED	J065	2,998,915	13,093	281,929	158,866	-	430,407	-	-	116,953	116,953	408,599	(61,339)	347,260
LESLIE CO BD OF ED	J066	4,609,016	20,122	433,295	244,161	-	740,624	-	-	94,050	94,050	627,974	(10,517)	617,456
CITY OF WHITESBURG	J067	1,381,968	6,035	129,919	73,209	-	379,774	-	-	-	-	188,292	73,854	262,145
ELEC PLT BD OF VANCEBURG	J068	1,738,292	7,676	165,297	93,145	11,077	277,195	-	-	2,206	2,206	239,565	6,420	245,986
LINCOLN CO BD OF EDUC	J069	11,435,526	49,925	1,075,056	605,793	117,272	1,848,045	-	-	72,180	72,180	1,558,079	47,713	1,605,792
LIVINGSTON CO BD OF ED	J070	3,838,299	16,757	360,839	213,333	105,853	686,782	-	-	169	169	522,964	70,032	592,996
LOGAN CO BD OF EDUCATION	J071	8,733,483	38,128	821,037	462,653	-	1,321,818	-	-	49,680	49,680	1,189,928	(22,357)	1,167,571
LYON CO. PUBLIC LIBRARY	J072	252,879	1,104	23,773	13,396	13,277	51,550	-	-	-	-	34,454	6,938	41,392
PADUCAH WATER WORKS	J073	5,786,673	25,263	544,006	306,547	118,521	994,338	-	-	59,312	59,312	788,428	9,899	798,328
MCCREARY CO BD OF EDUCATN	J074	7,883,865	34,419	741,164	417,645	97,059	1,290,286	-	-	46,631	46,631	1,074,169	9,392	1,083,560
MCLEAN CO BD OF ED	J075	3,818,210	16,669	358,951	202,268	-	577,888	-	-	113,598	113,598	520,227	(50,447)	469,780
MADISON CO BD OF ED	J076	26,256,385	114,629	2,468,368	1,390,923	42,051	4,015,971	-	-	36,283	36,283	3,577,406	12,793	3,590,199
MAGOFFIN CO BD OF ED	J077	6,184,832	27,001	581,437	327,639	68,957	1,005,035	-	-	325,478	325,478	842,677	(89,386)	753,291
MARION CO BD OF EDUCATION	J078	7,283,415	31,798	684,715	385,836	4,406	1,106,755	-	-	21,648	21,648	992,358	(12,508)	979,850
MARSHALL COUNTY BD OF ED	J079	11,149,839	48,677	1,048,199	590,659	88,642	1,776,177	-	-	15,506	15,506	1,519,154	26,512	1,545,666
MARTIN CO BD OF ED	J080	7,301,767	31,878	686,441	386,809	164,284	1,251,411	-	-	122,392	122,392	994,858	(20,355)	974,503
MASON CO BD OF ED	J081	6,335,478	27,659	595,600	335,620	88,099	1,046,977	-	-	136,632	136,632	863,203	(53,929)	809,273
MEADE CO PUBLIC LIBRARY	J082	529,672	2,312	49,795	28,059	11,691	91,857	-	-	2,242	2,242	72,167	6,812	78,979
MENIFEЕ CO BD OF ED	J083	3,009,036	13,137	282,880	159,403	49,244	504,664	-	-	36,032	36,032	409,978	17,661	427,639
CITY OF HARRODSBURG	J084	5,078,759	22,173	477,455	269,046	570,739	1,139,412	-	-	-	-	491,976	200,526	692,501
METCALFE CO BD OF ED	J085	4,349,799	18,940	488,926	230,429	-	658,345	-	-	211,166	211,166	592,656	(97,247)	495,399
MONROE CO BOARD OF ED	J086	5,673,734	24,770	533,389	300,564	-	858,723	-	-	196,421	196,421	773,040	(85,243)	687,797
MT STERLING WATER WORKS	J087	2,834,255	12,374	266,449	150,144	70,556	499,522	-	-	-	-	386,164	30,845	417,009
MORGAN CO BD OF EDUCATION	J088	5,971,166	26,069	561,351	316,320	30,741	934,880	-	-	89,181	89,181	813,565	(16,646)	796,919
MUHLENBERG CO LIB DIST	J089	925,469	4,040	87,004	49,026	-	140,070	-	-	43,192	43,192	126,094	(23,433)	102,661
CITY OF BARDSTOWN	J090	8,468,750	36,972	796,149	448,629	72,474	1,354,224	-	-	202,495	202,495	1,153,859	(36,027)	1,117,832
NICHOLAS CO BD OF ED	J091	2,886,702	12,603	271,379	152,922	7,858	444,762	-	-	-	-	393,310	4,100	397,410
OHIO CO BD OF ED	J092	11,504,838	50,227	1,081,572	609,465	55,553	1,796,817	-	-	-	-	1,567,523	23,517	1,591,040
OLDHAM COUNTY BD OF ED	J093	32,823,925	143,301	3,085,784	1,738,836	183,646	5,151,568	-	-	-	-	4,472,227	121,611	4,593,837
OWEN CO BD OF ED	J094	4,577,558	19,984	430,337	242,495	19,246	712,062	-	-	153,192	153,192	623,688	(50,819)	572,868
OWSLEY CO BD OF EDUCATION	J095	3,668,450	16,016	344,872	194,335	-	555,222	-	-	148,505	148,505	499,823	(70,889)	428,934
PENDLETON CO BD OF ED	J096	6,229,771	27,198	585,662	330,020	-	942,880	-	-	108,353	108,353	848,800	(66,939)	781,861
HAZARD CITY SCHOOLS	J097	1,754,402	7,659	164,932	92,939	25,782	291,312	-	-	-	-	239,035	11,169	250,204
PIKE CO BD OF EDUCATION	J098	29,084,219	126,975	2,734,214	1,540,727	-	4,401,915	-	-	769,517	769,517	3,626,695	(357,984)	3,268,711
POWELL CO BD OF EDUCATION	J099	6,690,266	29,208	628,953	354,415	29,928	1,040,504	-	-	36,943	36,943	911,542	4,490	916,032
CITY OF SOMERSET	J100	12,144,563	53,020	1,141,713	643,534	126,521	1,964,608	-	-	505,419	505,419	1,654,684	(125,929)	1,528,756
ROBERTSON CO BD OF ED	J101	862,415	3,765	81,076	45,686	38,659	169,186	-	-	-	-	117,803	19,444	136,847
ROCKCASTLE CO BD OF ED	J102	8,255,576	36,042	776,108	437,356	47,919	1,297,405	-	-	46,087	46,087	1,124,814	12,611	1,137,425
ROWAN CO BD OF ED	J103	9,813,284	42,842	922,549	519,885	218,840	1,704,087	-	-	-	-	1,337,050	119,182	1,456,232
RUSSELL CO BD OF ED	J104	7,889,354	34,443	741,680	417,936	89,116	1,283,174	-	-	-	-	1,074,917	52,518	1,127,434
SCOTT CO BOARD OF ED	J105	22,801,840	99,547	2,143,066	1,207,920	188,362	3,639,435	-	-	69,795	69,795	3,106,728	95,783	3,202,510
SHELBY CO LIBRARY	J106	535,357	2,337	50,329	28,360	17,336	98,362	-	-	86,799	86,799	72,942	(24,536)	48,406
SIMPSON CO BD OF ED	J107	8,019,348	35,010	753,901	424,822	27,110	1,240,843	-	-	-	-	1,092,628	16,391	1,109,019
SPENCER CO BD OF EDUC	J108	8,280,748	36,152	778,475	438,670	187,886	1,441,182	-	-	-	-	1,128,244	85,858	1,214,101
TAYLOR CO BD OF ED	J109	6,721,499	29,344	631,890	356,069	31,448	1,048,751	-	-	29,311	29,311	915,797	8,664	924,462

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TODD CO BD OF ED	J110	5,914,258	25,820	556,001	313,306	-	895,127	-	-	-	137,957	137,957	805,812	(61,222)	744,590
TRIGG CO BD OF ED	J111	5,813,816	25,382	546,558	307,985	-	879,925	-	-	-	62,496	62,496	792,127	(26,649)	765,478
TRIMBLE CO BD OF ED	J112	4,136,867	18,061	388,908	219,149	-	626,117	-	-	-	173,788	173,788	563,644	(90,435)	473,209
CITY OF MORGANFIELD	J113	4,080,457	17,814	383,605	216,161	167,324	784,904	-	-	-	-	-	555,958	92,868	648,827
SPRINGFIELD WATER & SEWER	J115	1,360,273	5,939	127,880	72,060	40,003	245,881	-	-	-	1,335	1,335	185,336	15,715	201,051
CITY OF SEBREE	J117	564,272	2,463	53,047	29,892	-	85,403	-	-	-	-	-	76,881	(4,118)	72,763
CITY OF CORBIN	J118	3,386,273	14,784	318,344	179,387	-	512,515	-	-	-	68,595	68,595	461,376	(39,893)	421,483
WOLFE CO BD OF EDUCATION	J119	3,551,837	15,506	333,909	188,157	81,345	618,918	-	-	-	-	-	483,934	38,456	522,390
WOODFORD CO BD OF ED	J120	11,024,306	48,129	1,036,397	584,099	-	1,666,536	-	-	-	277,806	277,806	1,502,051	(143,538)	1,358,513
PENNSYLVANIA TASK FORCE	J124	262,439	1,146	24,672	13,903	-	39,720	-	-	-	54,744	54,744	35,757	(25,423)	10,334
LEX-FAY CO HUM RIGHTS COM	J134	394,286	1,721	37,067	20,887	2,451	62,126	-	-	-	8,167	8,167	53,721	(1,766)	51,955
FLEMING CO EMS	J135	630,769	2,754	59,299	33,415	50,153	145,620	-	-	-	64,973	64,973	85,942	(22,218)	63,724
CITY OF EARLINGTON	J154	526,970	2,301	49,541	27,916	5,235	84,993	-	-	-	23,745	23,745	71,799	(6,386)	65,413
CITY OF JEFFERSONTOWN	J156	5,805,936	25,347	545,817	307,567	62,011	940,743	-	-	-	-	-	791,053	33,887	824,939
LEBANON HOUSING AUTHORITY	J178	493,243	2,153	46,370	26,129	-	74,653	-	-	-	9,120	9,120	67,204	(4,585)	62,619
MARSHALL CO TOURIST COMM	J179	192,639	841	18,110	10,205	10,754	39,910	-	-	-	-	-	26,247	5,394	31,641
CITY OF BLOOMFIELD	J190	470,388	2,054	44,221	24,919	19,953	91,147	-	-	-	-	-	64,090	9,636	73,725
SOMERSET-PULASKI CONV & V	J200	232,762	1,016	21,882	12,330	14,699	49,928	-	-	-	4,850	4,850	31,714	2,887	34,601
FRONTIER HOUSING INC	J203	1,357,122	5,925	127,583	71,893	19,435	224,836	-	-	-	-	-	184,906	8,188	193,094
GEORGETOWN-SCOTT CO P COM	J205	940,945	4,108	88,458	49,846	44,039	186,451	-	-	-	-	-	128,203	23,775	151,978
BOYD CO AMBULANCE SERVICE	J210	131,328	573	12,346	6,957	8,391	28,268	-	-	-	-	-	17,893	4,316	22,209
COMM ACTION SOUTHERN KY	J214	10,114,835	44,159	950,898	535,830	137,107	1,667,993	-	-	-	7,691	7,691	1,378,136	87,608	1,465,744
CITY OF PROVIDENCE	J217	3,089,921	13,490	290,484	163,688	181,239	648,900	-	-	-	25,393	25,393	420,999	58,386	479,385
CAMPBELL CO PUBLIC LIBRAR	J219	3,609,966	15,760	339,374	191,237	170,305	716,676	-	-	-	-	-	491,854	98,844	590,698
HOUSING AUTH OF HOPKINSVL	J224	2,027,817	8,853	190,636	107,423	104,958	411,870	-	-	-	-	-	276,288	45,205	321,493
LFUC HOUSING AUTHORITY	J234	5,496,638	23,997	516,740	291,183	39,976	879,895	-	-	-	-	-	748,911	23,332	772,244
CITY OF ST MATTHEWS	J256	2,869,601	12,528	269,772	152,016	-	432,316	-	-	-	72,481	72,481	390,880	(34,809)	356,071
CITY OF PARK HILLS	J259	246,774	1,077	23,199	13,073	-	37,349	-	-	-	3,453	3,453	33,623	(1,959)	31,663
SCOTT CO SOIL CONSER DIST	J305	200,969	877	18,893	10,646	25,777	56,194	-	-	-	-	-	27,282	11,240	38,622
CANNONSBURG WATER DIST	J310	858,552	3,748	80,713	45,482	52,489	182,432	-	-	-	-	-	116,977	23,552	140,529
BOWL GRN WARREN AIRPRT BD	J314	458,169	2,000	43,073	24,271	-	69,344	-	-	-	17,522	17,522	62,425	(9,317)	53,108
PROVIDENCE MUN HOUSING AU	J317	251,089	1,096	23,605	13,301	-	38,002	-	-	-	6,333	6,333	34,211	(3,547)	30,664
CITY OF ALEXANDRIA	J319	1,038,734	4,535	97,652	55,027	6,948	164,161	-	-	-	56,091	56,091	141,526	(18,673)	122,854
CITY OF OAK GROVE	J324	2,103,834	9,185	197,782	111,450	225,126	543,543	-	-	-	195,734	195,734	286,645	(36,212)	250,434
CENTRAL KY ED COOPERATIVE	J334	188,691	824	17,739	9,996	3,847	32,406	-	-	-	-	-	25,709	1,707	27,416
CITY OF WEST BUECHEL	J356	1,300,515	5,678	122,262	68,894	396,518	593,351	-	-	-	-	-	177,194	182,640	359,834
CITY OF FORT WRIGHT	J359	655,804	2,863	61,652	34,741	-	99,256	-	-	-	13,564	13,564	89,353	(6,531)	82,822
GEORGETOWN HOUSING AUTHOR	J405	1,351,072	5,898	127,015	71,573	114,799	319,285	-	-	-	2,106	2,106	184,882	46,240	230,222
WARREN CO PLANNING COMM	J414	1,238,666	5,408	116,447	65,618	18,496	205,969	-	-	-	4,650	4,650	168,767	10,320	179,087
WEBSTER CO CONSER DIST	J417	115,454	504	10,854	6,116	22,588	40,062	-	-	-	-	-	15,731	12,930	28,660
CITY OF COLD SPRING	J419	497,717	2,173	46,790	26,366	-	75,330	-	-	-	53,254	53,254	67,813	(23,426)	44,387
CITY OF CROFTON	J424	94,224	411	8,858	4,992	-	14,281	-	-	-	-	-	12,838	(17,744)	(4,906)
KY LEAGUE OF CITIES	J434	10,030,452	43,790	942,963	531,359	290,990	1,809,102	-	-	-	99,778	99,778	1,366,636	54,665	1,421,301
CITY OF SHIVELY	J456	1,131,109	4,938	106,336	59,920	69,005	240,200	-	-	-	-	-	154,112	29,273	183,386
N KY AREA PLAN COMMISSION	J459	4,923,335	21,494	462,844	260,812	59,148	804,298	-	-	-	37,228	37,228	670,799	23,720	694,519
CITY OF CATLETTSBURG	J510	654,282	2,856	61,509	34,660	28,608	127,634	-	-	-	30,696	30,696	89,145	6,209	95,354
BARREN RIVER AREA DEV	J514	3,526,454	15,396	331,523	186,813	109,011	642,742	-	-	-	1,293	1,293	480,476	44,377	524,853
NORTHERN KY COOP ED SER	J519	1,776,751	7,757	167,033	94,123	161,230	430,142	-	-	-	40,182	40,182	242,081	40,290	282,370
HOPKINSVILLE S W AUTHORI	J524	3,761,528	16,422	353,622	199,266	130,603	699,913	-	-	-	-	-	512,504	64,024	576,529
BLUEGRASS AREA DEV DISRIC	J534	8,467,821	36,968	796,062	448,580	448,404	1,730,014	-	-	-	-	-	1,153,732	203,399	1,357,131
LOUISVILLE CONV BUREAU	J556	9,161,861	39,998	861,309	485,346	84,692	1,471,345	-	-	-	35,598	35,598	1,248,294	11,567	1,259,861
CITY OF CRESCENT SPRINGS	J559	601,541	2,626	56,551	31,866	20,401	111,444	-	-	-	-	-	81,959	9,978	91,938
BOYD CO CONSERVATION DIST	J610	70,640	308	6,641	3,742	940	11,631	-	-	-	503	503	9,625	57	9,681
BOWL GRN CONV & VISIT BUR	J614	751,222	3,280	70,623	39,796	17,543	131,241	-	-	-	-	-	102,353	10,015	112,368
CITY OF FORT THOMAS	J619	3,480,085	15,193	327,164	184,356	197,272	723,985	-	-	-	92,417	92,417	474,158	20,652	494,810
OHIO VALLEY ED COOP	J656	4,765,562	20,805	448,011	252,454	585,519	1,206,790	-	-	-	-	-	649,303	213,963	863,266
BIG SANDY WATER DISTRICT	J710	707,015	3,087	66,467	37,454	3,320	110,327	-	-	-	-	-	96,330	2,147	98,477
BOWLING GR WARREN COMM ED	J714	589,509	2,574	55,420	31,229	39,404	128,626	-	-	-	79,746	79,746	80,320	(6,995)	73,325
CITY OF SOUTHGATE	J719	699,711	3,055	65,780	37,067	15,931	121,833	-	-	-	-	-	95,335	8,341	103,675
ACCESS TO JUSTICE FNDTION	J734	27,983	1,222	2,631	1,482	-	4,235	-	-	-	164,954	164,954	3,813	(73,488)	(69,675)
CITY OF PROSPECT	J756	611,487	2,670	57,486	32,393	46,943	139,492	-	-	-	-	-	83,315	22,406	105,720
N KY COMMUNITY ACT COMM	J759	5,540,752	24,190	520,887	293,519	288,283	1,126,879	-	-	-	-	-	754,922	138,898	893,820
HOUSING AUTH OF ASHLAND	J810	1,185,677	5,176	111,466	62,811	18,147	197,600	-	-	-	10,169	10,169	161,547	7,798	169,346
HOUSING AUTH BOWLING GRN	J814	3,086,337	13,474	290,147	163,498	8,159	475,278	-	-	-	54,208	54,208	420,510	(32,514)	387,996
CITY OF BELLEVUE	J819	1,284,119	5,606	120,720	68,026	11,500	205,852	-	-	-	17,187	17,187	174,960	484	175,444
KY LEGAL SERVICE PROGRAMS	J834	691,270	3,018	64,986	36,620	76,587	181,211	-	-	-	-	-	94,185	34,133	128,318
LOUISVILLE WATER COMPANY	J856	58,797,618	256,696	5,527,576	3,114,784	562,008	9,464,604	-	-	-	2,354,682	2,354,682	8,011,116	(604,856)	7,406,260
CITY OF VILLA HILLS	J859	578,110	2,524	54,348	30,625	10,392	97,889	-	-	-	1,626	1,626	78,767	3,235	82,002

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
SANITATION DISTRICT #4	J910	751,596	3,281	70,658	39,816	25,543	139,298	-	-	-	23,370	23,370	102,404	7,219	109,623
BOWLING GRN HUM RIGHT COM	J914	148,836	650	13,992	7,885	-	22,526	-	-	-	653	653	20,279	(426)	19,853
CITY OF DAYTON	J919	726,969	3,174	68,342	38,511	5,525	115,553	-	-	-	44,692	44,692	99,049	(14,885)	84,164
OKOLONA FIRE DISTRICT	J956	79,865	349	7,508	4,231	3,796	15,883	-	-	-	6,004	6,004	10,882	(2,401)	8,481
CITY OF INDEPENDENCE	J959	1,590,392	6,943	149,513	84,250	-	240,707	-	-	-	35,820	35,820	216,689	(17,051)	199,638
CITY OF COLUMBIA	K001	1,108,620	4,840	104,222	58,729	-	167,990	-	-	-	65,948	65,948	151,048	(37,860)	113,188
ALLEN CO BD OF ED	K002	7,929,204	34,617	745,426	420,047	10,768	1,210,858	-	-	-	18,573	18,573	1,080,346	(7,832)	1,072,514
ANDERSON CO BD OF ED	K003	9,076,288	39,625	853,264	480,813	-	1,373,702	-	-	-	113,045	113,045	1,236,635	(69,611)	1,167,025
CITY OF WICKLIFFE	K004	444,471	1,940	41,785	23,546	20,856	88,127	-	-	-	-	-	60,559	12,827	73,386
BARREN CO BD OF EDUCATION	K005	14,088,873	61,509	1,324,498	746,853	569,865	2,702,225	-	-	-	62,413	62,413	1,919,995	195,125	2,114,720
CITY OF OWINGSVILLE	K006	899,181	3,926	84,532	47,634	30,940	167,031	-	-	-	6,260	6,260	122,513	17,892	140,405
BELL CO BD OF ED	K007	8,386,673	36,614	788,433	444,281	80,938	1,350,266	-	-	-	-	-	1,142,676	44,325	1,187,001
PARIS BD OF EDUCATION	K009	2,552,653	11,144	239,975	135,226	171,111	557,457	-	-	-	-	-	347,796	72,245	420,041
CITY OF ASHLAND	K010	16,108,362	70,325	1,514,350	853,335	150,957	2,588,967	-	-	-	23,940	23,940	2,194,748	90,038	2,284,786
CITY OF DANVILLE	K011	5,537,010	24,173	520,535	293,321	148,358	986,388	-	-	-	-	-	754,412	65,325	819,737
AUGUSTA BD OF ED	K012	609,574	2,661	57,306	32,292	-	92,259	-	-	-	32,793	32,793	83,054	(19,463)	63,590
JACKSON CITY SCHOOLS	K013	1,298,545	5,669	122,077	68,790	18,712	215,248	-	-	-	14,240	14,240	176,925	(1,666)	175,260
CLOVERPORT INDEPENDENT SC	K014	1,328,534	5,800	124,896	70,379	90,658	291,732	-	-	-	32,266	32,266	181,011	16,249	197,260
BULLITT CO PUBLIC LIBRARY	K015	2,604,060	11,369	244,808	137,949	246,276	640,402	-	-	-	-	-	354,801	115,940	470,740
CITY OF MORGANTOWN	K016	1,503,646	6,565	141,358	79,655	17,062	244,640	-	-	-	2,858	2,858	204,870	10,114	214,984
GEORGE COON PUBLIC LIBRAR	K017	278,778	1,217	26,208	14,768	17,434	59,628	-	-	-	-	-	37,983	10,669	48,652
CITY OF MURRAY	K018	8,378,483	36,578	787,663	443,847	101,389	1,369,478	-	-	-	325,048	325,048	1,141,560	(67,729)	1,073,830
CITY OF NEWPORT	K019	3,933,909	17,174	369,828	208,397	100,200	695,600	-	-	-	-	-	535,991	55,279	591,270
CARLISLE CO BD OF ED	K020	1,916,867	8,369	180,205	101,545	9,385	299,504	-	-	-	4,282	4,282	261,171	1,058	262,229
CARROLL CO PUBLIC LIBRARY	K021	670,900	2,929	63,071	35,541	17,380	118,921	-	-	-	-	-	91,409	11,143	102,552
GARFIER CO EMER AMBUL DIST	K022	2,714,319	11,850	255,174	143,790	410,814	-	-	-	-	298,915	298,915	369,823	(25,152)	244,671
CASEY CO AMBULANCE SERV	K023	732,485	3,460	73,502	41,982	10,111	130,854	-	-	-	64,785	64,785	107,975	(20,186)	87,790
CLARK CO LIBRARY BD	K025	1,620,699	7,076	152,362	85,856	-	245,294	-	-	-	55,108	55,108	220,819	(28,413)	192,406
CITY OF MANCHESTER	K026	1,940,136	8,470	182,393	102,778	32,824	326,465	-	-	-	15,476	15,476	264,342	15,316	279,658
CLINTON CO PUBLIC LIBRARY	K027	140,577	614	13,216	7,447	3,231	24,508	-	-	-	-	-	19,154	1,673	20,826
CITY OF MARION	K028	1,921,421	8,388	180,633	101,787	21,270	312,078	-	-	-	54,902	54,902	261,792	(8,695)	253,097
CITY OF BURKESVILLE	K029	1,158,084	5,056	108,872	61,349	44,649	219,926	-	-	-	-	-	157,788	21,024	178,812
OWENSBORO BD OF ED	K030	15,686,615	68,484	1,474,702	830,993	112,022	2,486,201	-	-	-	42,986	42,986	2,137,286	18,014	2,155,300
ELLIOTT CO AMB SERVICE	K032	652,483	2,849	61,340	34,565	-	98,754	-	-	-	287,010	287,010	88,900	(149,213)	(60,313)
ESTILL CO BD OF EDUCATION	K033	6,649,006	29,028	625,074	352,229	-	1,006,331	-	-	-	92,382	92,382	905,920	(48,727)	857,194
LEX/FAYETTE URBAN CO GOVT	K034	145,669,353	635,956	13,694,407	7,716,784	6,112,448	28,159,595	-	-	-	-	-	19,847,302	2,760,200	22,607,503
LICKING VALLEY COM ACTION	K035	3,706,347	16,181	348,434	196,342	-	544,826	-	-	-	230,437	230,437	504,986	(122,697)	382,289
FLOYD CO SCHOOLS	K036	17,476,582	76,298	1,642,977	925,816	-	2,645,092	-	-	-	338,605	338,605	2,381,167	(165,440)	2,215,727
FULTON CITY SCHOOLS	K038	1,322,614	5,774	124,339	70,065	7,963	208,142	-	-	-	87,172	87,172	180,205	(30,898)	149,307
GALLATIN CO PUBLIC LIB	K039	393,209	1,717	36,966	20,830	847	60,359	-	-	-	-	-	53,574	468	54,042
GARRARD CO BD OF ED	K040	6,739,954	29,425	633,624	357,047	49,352	1,069,448	-	-	-	-	-	918,312	28,411	946,723
CITY OF WILLIAMSTOWN	K041	3,402,527	14,855	319,872	180,248	66,558	581,532	-	-	-	108,909	108,909	463,991	(44,508)	419,483
GRAVES CO BD OF ED	K042	11,748,778	51,292	1,104,505	622,388	338,497	2,116,682	-	-	-	11,687	11,687	1,600,759	132,715	1,733,474
CITY OF LETCHFIELD	K043	2,734,520	11,938	257,073	144,860	33,549	447,420	-	-	-	-	-	372,576	18,392	390,968
CITY OF GREENSBURG	K044	1,350,492	5,896	126,960	71,542	-	204,398	-	-	-	71,169	71,169	184,003	(43,105)	140,898
GREENUP CO BD OF ED	K045	8,294,204	36,210	779,740	439,383	120,264	1,375,597	-	-	-	62,653	62,653	1,130,077	8,410	1,138,487
CITY OF HAWESVILLE	K046	724,345	3,162	68,096	38,372	86,060	195,600	-	-	-	12,149	12,149	98,691	27,664	126,355
HARDIN CO BD OF ED	K047	38,975,707	170,158	3,664,114	2,064,725	80,801	5,979,798	-	-	-	8,949	8,949	5,310,401	49,797	5,360,198
HARLAN INDEPENDENT SCHOOL	K048	1,534,946	6,701	144,301	81,313	-	232,315	-	-	-	24,968	24,968	209,135	(15,370)	193,765
CITY OF CYNTHIANA	K049	2,520,568	11,004	236,959	133,526	-	381,490	-	-	-	145,859	145,859	343,425	(75,038)	268,387
CAVERNA INDEPENDENT SCH	K050	2,053,051	8,963	193,008	108,760	19,400	330,130	-	-	-	43,991	43,991	279,726	(5,406)	274,320
HENRY CO BD OF EDUCATION	K052	5,604,969	24,470	526,924	296,921	55,541	903,857	-	-	-	10,847	10,847	763,671	15,863	779,534
JACKSON CO CONSERV DIST	K055	76,102	332	7,154	4,031	158	11,676	-	-	-	413	413	10,369	(67)	10,302
JESSAMINE CO PUBLIC LIBRA	K057	2,153,619	9,402	202,462	114,087	63,652	389,604	-	-	-	-	-	293,428	32,635	326,063
JOHNSON CO BD OF ED	K058	9,495,609	41,455	892,684	503,027	-	1,437,166	-	-	-	99,365	99,365	2,373,767	(62,324)	1,231,443
LKPK COMM ACTION COUNCIL	K060	17,415,683	76,033	1,637,252	922,990	273,108	2,909,983	-	-	-	109,635	109,635	2,192,869	40,717	2,413,586
BARBOURVILLE CITY SCHOOLS	K061	1,199,273	5,236	112,744	63,531	-	181,511	-	-	-	221,789	221,789	163,400	(99,245)	64,155
LARUE CO BD OF EDUCATION	K062	5,736,571	25,044	539,296	303,893	95,148	963,382	-	-	-	-	-	781,402	48,665	830,267
LONDON UTILITY COMM	K063	2,773,641	12,109	260,751	146,533	86,359	506,151	-	-	-	-	-	377,906	41,048	418,954
CITY OF LOUISA	K064	1,067,005	4,658	100,309	56,524	78,418	235,909	-	-	-	-	-	145,978	35,724	181,103
CITY OF BEATTYVILLE	K065	1,375,122	6,003	129,275	72,847	-	208,125	-	-	-	-	-	187,359	(39,675)	147,684
LESLIE CO PUBLIC LIBRARY	K066	499,927	2,183	46,998	26,483	1,230	76,984	-	-	-	6,044	6,044	68,115	(1,694)	66,421
LETCHER CO BD OF ED	K067	9,507,578	41,508	893,809	503,661	-	1,438,978	-	-	-	138,651	138,651	1,295,398	(86,552)	1,208,846
LEWIS CO BD OF ED	K068	5,922,830	25,858	556,806	313,760	4,205	900,629	-	-	-	25,317	25,317	806,980	(7,720)	799,259
LINCOLN CO PUBLIC LIBRARY	K069	347,301	1,516	32,650	18,398	-	52,564	-	-	-	11,310	11,310	47,319	(5,381)	41,938
LIVINGSTON CO CONSERV DIS	K070	74,337	325	6,988	3,938	941	12,192	-	-	-	-	-	10,128	612	10,740
CITY OF RUSSELLVILLE	K071	3,776,450	16,487	355,025	200,056	-	571,568	-	-	-	110,432	110,432	514,538	(56,120)	458,418
LYON CO BD OF EDUCATION	K072	2,438,561	10,646	229,250	129,182	600	369,678	-	-	-	54,941	54,941	332,251	(22,400)	309,852

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
PADUCAH BOARD OF ED	K073	10,285,130	44,902	966,907	544,851	14,072	1,570,733	-	-	-	176,585	176,585	1,401,339	(63,952)	1,337,386
MCCREARY CO WATER DIST	K074	2,142,121	9,352	201,381	113,478	82,412	406,623	-	-	-	31,007	31,007	291,862	13,662	305,523
CITY OF CALHOUN	K075	601,411	2,626	56,539	31,860	28,574	119,597	-	-	-	15,849	15,849	81,942	1,360	83,302
MAGOFFIN CO LIBRARY	K077	123,535	539	11,614	6,544	7,715	26,412	-	-	-	-	-	16,832	3,240	20,071
CITY OF LEBANON	K078	2,546,521	11,117	239,399	134,901	104,331	489,748	-	-	-	-	-	346,961	53,192	400,153
CITY OF BENTON	K079	3,016,676	13,170	283,598	159,807	15,731	472,307	-	-	-	-	-	411,019	7,950	418,970
MARTIN COUNTY LIBRARY	K080	347,140	1,516	32,635	18,390	26,729	79,269	-	-	-	-	-	47,297	13,127	60,425
MAYSVILLE UTILITY COMM	K081	1,675,580	7,315	157,522	88,763	-	252,600	-	-	-	28,002	28,002	228,296	(17,661)	210,635
CITY OF MULDRALIGH	K082	644,072	2,812	60,549	34,120	4,702	102,183	-	-	-	35,910	35,910	87,754	(11,786)	75,968
CITY OF FRENCHBURG	K083	474,642	2,072	44,631	25,144	9,538	83,276	-	-	-	3,704	3,704	64,670	4,780	69,449
METCALFE HEALTH CARE CTN	K085	3,239,192	14,142	304,517	171,595	-	490,254	-	-	-	242,911	242,911	441,337	(118,862)	322,475
MONROE CO CONSERV DIST	K086	106,318	464	9,995	5,632	1,035	17,127	-	-	-	-	-	14,486	463	14,949
MONTGOMERY CO BD OF ED	K087	11,662,793	50,917	1,096,422	617,832	-	1,765,171	-	-	-	179,086	179,086	1,589,044	(83,825)	1,505,219
GATEWAY COMM SER ORGANIZ	K088	4,730,524	20,652	444,718	250,598	255,768	971,736	-	-	-	79,515	79,515	644,529	53,469	697,998
MUHLBERG CO BD OF ED	K089	14,027,874	61,242	1,318,763	743,122	-	2,123,127	-	-	-	1,552,702	1,552,702	1,911,284	(677,582)	1,233,702
NELSON COUNTY BD OF ED	K090	11,905,816	51,978	1,119,268	630,707	-	1,801,953	-	-	-	244,119	244,119	1,622,155	(118,295)	1,503,861
CITY OF CARLISLE	K091	1,653,470	7,219	155,443	87,592	63,873	314,127	-	-	-	98,572	98,572	225,284	1,398	226,682
OHIO CO LIBRARY	K092	707,776	3,090	66,538	37,494	16,163	123,285	-	-	-	8,196	8,196	96,434	1,279	97,712
OLDHAM CO LIBRARY BD	K093	1,612,542	7,040	151,595	85,424	32,523	276,583	-	-	-	-	-	219,707	13,497	233,204
OWEN CO PUBLIC LIBRARY	K094	570,834	2,492	53,664	30,240	6,285	92,681	-	-	-	2,511	2,511	77,776	3,120	80,896
OWSLY CO PUBLIC LIBRARY	K095	172,381	753	16,206	9,132	-	26,090	-	-	-	3,051	3,051	23,487	(1,499)	21,988
PENDLETON CO LIBRARY	K096	412,046	1,799	38,737	21,828	14,665	77,029	-	-	-	7,008	7,008	56,141	1,444	57,585
PERRY CO BD OF EDUCATION	K097	12,682,075	55,367	1,192,245	671,829	182,425	2,101,865	-	-	-	-	-	1,727,920	91,029	1,818,949
PIKEVILLE INDEPENDENT SCH	K098	2,571,668	11,227	241,763	136,233	22,904	412,128	-	-	-	30,025	30,025	300,387	(10,380)	304,007
CITY OF STANTON	K099	433,989	1,895	40,799	22,990	6,761	72,446	-	-	-	12,566	12,566	59,131	(5,516)	53,614
SOMERSET BD OF EDUCATION	K100	3,330,825	14,542	313,132	176,449	27,864	533,986	-	-	-	16,839	16,839	453,822	410	454,232
CITY OF MOUNT OLIVET	K101	-	-	-	-	-	-	-	-	-	27,340	27,340	-	(18,106)	(18,106)
ROCKCASTLE CONSERV DIST	K102	45,008	196	4,231	2,384	132	6,944	-	-	-	204	204	6,132	(81)	6,051
CITY OF MOREHEAD	K103	2,829,329	12,352	265,986	149,883	32,371	460,592	-	-	-	-	-	385,493	16,340	401,833
RUSSELL CO CONS DIST	K104	59,175	258	5,563	3,135	16	8,972	-	-	-	21	21	8,063	2	8,065
CITY OF GEORGETOWN	K105	5,987,707	26,141	562,906	317,197	42,328	948,572	-	-	-	21,641	21,641	815,819	2,322	818,141
CITY OF SHELBYVILLE	K106	3,056,797	13,345	287,370	161,933	53,904	516,552	-	-	-	32,918	32,918	416,485	567	417,052
FRANKLIN/SIMPSON PARKS BD	K107	318,674	1,391	29,959	16,882	166	48,397	-	-	-	1,596	1,596	43,419	(553)	42,866
CITY OF TAYLORSVILLE	K108	1,519,400	6,633	142,839	80,490	-	229,962	-	-	-	61,950	61,950	207,017	(33,370)	173,647
CAMPBELLSVILLE MUN WTR&SEWR	K109	2,661,695	11,620	250,227	141,002	39,683	452,533	-	-	-	73,427	73,427	362,653	(4,187)	358,466
TODD COUNTY WATER DIST	K110	594,539	2,596	55,893	31,496	8,913	98,897	-	-	-	-	-	81,005	5,145	86,150
CITY OF CADIZ	K111	2,287,389	9,986	215,038	121,174	331,083	677,281	-	-	-	57,024	57,024	311,654	99,615	411,269
TRIMBLE CO LIBRARY	K112	342,971	1,497	32,243	18,169	10,861	62,770	-	-	-	4,358	4,358	46,729	5,384	52,114
UNION CO BD OF EDUCATION	K113	7,268,003	31,730	683,266	385,020	-	1,100,017	-	-	-	214,227	214,227	990,258	(96,160)	894,098
CITY OF BOWLING GREEN	K114	19,551,026	85,355	1,837,996	1,035,709	-	2,959,060	-	-	-	377,353	377,353	2,663,808	(172,568)	2,491,239
CITY OF SPRINGFIELD	K115	1,192,737	5,207	112,129	63,185	26,192	206,713	-	-	-	-	-	162,509	12,932	175,442
WAYNE CO BD OF ED	K116	9,825,462	42,896	923,694	520,500	270,972	1,758,062	-	-	-	96,766	96,766	1,338,709	48,353	1,387,062
WEBSTER CO PUBLIC LIBRARY	K117	310,784	1,357	29,217	16,464	5,363	52,400	-	-	-	14,739	14,739	42,344	(7,536)	34,808
WHITLEY CO BD OF ED	K118	12,874,610	56,207	1,210,345	682,028	-	1,948,580	-	-	-	426,152	426,152	1,754,153	(241,281)	1,512,872
WOLFE COUNTY LIBRARY	K119	111,454	487	10,478	5,904	9,721	26,590	-	-	-	-	-	15,186	5,070	20,256
CITY OF VERSAILLES	K120	4,320,766	18,863	406,196	228,891	72,025	725,976	-	-	-	146,997	146,997	588,700	(123,296)	465,404
KY MAGISTRATES/COMM ASSOC	K137	308,277	1,346	28,981	16,331	1,099	47,757	-	-	-	10,006	10,006	42,002	(3,424)	38,578
GRANT CO PLANNING COMM	K141	104,126	455	9,789	5,516	1,454	17,214	-	-	-	543	543	14,187	244	14,431
WESTERN LEWIS-RECTORVILLE	K181	377,636	1,649	35,502	20,005	16,490	73,645	-	-	-	7,017	7,017	51,452	2,195	53,648
GREEN RIVER EDUC COOP	K214	829,789	3,623	78,009	43,958	130,440	256,029	-	-	-	-	-	113,058	67,895	180,953
NORTHERN KY WATER SER DIS	K219	16,504,154	72,053	1,551,559	874,302	163,318	2,661,232	-	-	-	239,044	239,044	2,248,674	8,969	2,257,643
KY CO JUDGE/EX ASSOC	K237	388,304	1,695	36,505	20,570	13,536	72,306	-	-	-	124	124	52,906	5,534	58,440
JEFFERSONTOWN FIRE DIST	K256	82,179	359	7,726	4,353	-	12,438	-	-	-	3,758	3,758	11,197	(1,639)	9,558
KY LEGAL AID	K314	3,413,886	14,904	320,940	180,849	-	516,994	-	-	-	174,627	174,627	465,138	(81,792)	383,347
MT WASHINGTON FIRE P DIST	K315	102,841	449	9,668	5,448	2,382	17,947	-	-	-	-	-	14,012	1,133	15,145
CITY OF SILVER GROVE	K319	170,381	744	16,018	9,026	1,454	25,787	-	-	-	17,286	17,286	23,214	(11,370)	11,845
KY COUNCIL OF ADDS	K337	172,041	751	16,174	9,114	51,763	77,801	-	-	-	37,840	37,840	23,440	(3,581)	19,859
ST MATTHEWS FIRE DIST	K356	107,961	471	10,149	5,719	10,190	26,530	-	-	-	-	-	14,710	4,256	18,966
CITY OF SMITHS GROVE	K414	67,990	297	6,392	3,602	-	10,290	-	-	-	1,514	1,514	9,264	(797)	8,466
ALEXANDRIA FIRE DISTRICT	K419	-	-	-	-	-	-	-	-	-	5,758	5,758	(3,813)	(3,813)	-
CITY OF LAKESIDE PARK	K459	84,120	367	7,908	4,456	-	12,722	-	-	-	5,235	5,235	11,461	(2,550)	8,911
CITY OF MELBOURNE	K519	65,315	285	6,140	3,460	158	10,043	-	-	-	178	178	8,899	(52)	8,847
CITY OF TAYLOR MILL	K559	995,726	4,347	93,608	52,748	8,958	159,662	-	-	-	-	-	135,667	5,195	140,861
WARREN CO PUBLIC LIBRARY	K614	2,417,685	10,555	227,287	128,076	93,706	459,624	-	-	-	-	-	329,407	43,358	372,765
CAMPBELL CO CONS DISPATCH	K619	2,492,714	10,883	234,341	132,051	95,012	472,286	-	-	-	-	-	339,630	45,751	385,381
MCMAHAN FIRE PRO DIST 14	K656	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CITY OF EDGEWOOD	K659	1,292,919	5,645	121,548	68,492	43,520	239,204	-	-	-	12,366	12,366	176,159	23,690	199,849
CENTRAL CAMPBELL CO FIRE	K719	61,465	268	5,778	3,256	277	9,580	-	-	-	751	751	8,375	(382)	7,992

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
LAKESIDE/CRESTVIEWHLS POL	K759	101,314	442	9,525	5,367	2,079	17,413	-	-	-	-	-	13,804	1,133	14,937
HIGHVIEW FIRE DISTRICT	K856	101,776	444	9,568	5,392	998	16,402	-	-	-	-	-	13,867	433	14,300
CITY OF FORT MITCHELL	K859	1,017,915	4,444	95,694	53,924	27,946	182,008	-	-	-	67,817	67,817	138,690	(33,316)	105,374
CITY OF MEADOW VALE	K956	2,683	12	252	142	312	718	-	-	-	11	11	366	122	487
HOUSING AUTH OF COVINGTON	K959	3,140,073	13,709	295,199	166,344	210,149	685,401	-	-	-	56,651	56,651	427,832	49,681	477,513
ADAIR CO AMBULANCE SER	L001	-	-	-	-	-	-	-	-	-	14,001	14,001	-	(9,272)	(9,272)
ALLEN CO CONSERVATION DIS	L002	66,104	289	6,214	3,502	-	10,005	-	-	-	6,137	6,137	9,007	(2,634)	6,373
ANDERSON PUBLIC LIBRARY	L003	570,210	2,489	53,606	30,207	-	86,302	-	-	-	25,896	25,896	77,691	(13,503)	64,188
CITY OF BARLOW	L004	253,082	1,105	23,792	13,407	-	38,304	-	-	-	29,914	29,914	34,482	(15,039)	19,444
CITY OF GLASGOW	L005	6,262,736	27,342	588,761	331,766	100,633	1,048,502	-	-	-	185,897	185,897	853,291	(10,492)	842,800
BATH CO WATER DISTRICT	L006	662,950	2,894	62,324	35,120	2,604	102,942	-	-	-	2,049	2,049	90,326	(277)	90,050
BELL CO COURT CLERK	L007	491,307	2,145	46,188	26,027	-	74,360	-	-	-	70,088	70,088	66,940	(34,507)	32,435
ROONE CO BD OF ED	L008	52,131,983	227,595	4,900,929	2,761,674	176,809	8,067,017	-	-	-	-	-	7,102,930	84,630	7,187,560
CITY OF PARIS	L009	7,707,594	33,649	724,593	408,307	101,525	1,268,074	-	-	-	-	-	1,050,152	55,708	1,105,860
FIVCO AREA DEVELOPMT DIST	L010	1,743,069	7,610	163,866	92,338	77,140	304,954	-	-	-	16,484	16,484	237,491	44,246	281,738
DANVILLE BOYLE CO REC	L011	303,694	1,326	28,550	16,088	-	45,964	-	-	-	33,065	33,065	41,378	(13,794)	27,584
BRACKEN COUNTY PUB LIBRAR	L012	140,362	613	13,196	7,436	4,593	25,837	-	-	-	13,780	13,780	19,124	(7,220)	11,904
BREATHITT CO PUBLIC LIB	L013	331,336	1,447	31,149	17,552	11,901	62,048	-	-	-	-	-	45,144	7,762	52,906
BRECKINRIDGE CO CLERK OFF	L014	646,937	2,824	60,819	34,271	6,566	104,480	-	-	-	-	-	88,145	3,459	91,603
CITY OF MT WASHINGTON	L015	3,235,013	14,123	304,124	171,374	318,662	808,283	-	-	-	-	-	440,767	153,544	594,311
BUTLER CO AMBULANCE SVC	L016	990,480	4,324	93,115	52,470	-	149,910	-	-	-	46,706	46,706	134,952	(28,063)	106,889
CALDWELL COUNTY EMS	L017	179,928	786	16,915	9,532	-	27,232	-	-	-	449,964	449,964	24,515	(186,960)	(162,445)
MURRAY PUBLIC SCHOOLS	L018	6,267,837	27,364	589,241	332,037	89,946	1,038,587	-	-	-	-	-	853,986	41,476	895,463
BALLARD/CARLISLE/LIV PB L	L020	20,619	90	1,938	1,092	-	3,121	-	-	-	11,952	11,952	2,809	(5,015)	(2,206)
CITY OF CARROLLTON	L021	2,425,118	10,587	227,986	128,470	1,754	368,797	-	-	-	28,561	28,561	330,420	(10,689)	319,731
NORTHEAST KY CAA	L022	4,443,017	19,397	417,689	235,367	127,928	800,281	-	-	-	-	-	605,357	79,696	685,052
CITY OF LIBERTY	L023	1,467,178	6,405	137,930	77,723	5,881	227,939	-	-	-	943	943	199,801	1,816	201,717
HOPKINSVILLE CHRIST LIBRARY	L024	333,109	1,454	31,316	17,646	31,382	81,799	-	-	-	50,615	50,615	45,386	(219)	45,167
CITY OF WINCHESTER	L025	3,946,977	17,232	371,056	209,090	34,713	632,090	-	-	-	40,009	40,009	537,772	6,388	544,159
DANIEL BOONE COMM AGENCY	L026	5,862,878	25,596	551,170	310,584	405,285	1,292,635	-	-	-	-	-	798,811	191,675	990,486
CITY OF ALBANY	L027	2,297,699	10,031	216,007	121,720	67,917	415,676	-	-	-	22,480	22,480	313,059	13,294	326,354
CRITTENDEN/LIV CO WAT DIS	L028	884,966	3,864	83,196	46,881	52,114	186,054	-	-	-	18,676	18,676	120,576	9,256	129,832
CUMBERLAND CO SOIL & WAT	L029	52,590	230	4,944	2,786	-	7,960	-	-	-	930	930	7,165	(457)	6,708
EDMONSON CO AMBULANCE DIS	L031	233,425	1,019	21,944	12,366	-	35,329	-	-	-	17,598	17,598	31,804	(10,445)	21,359
SANDY HOOK WATER DISTRICT	L032	355,536	1,552	33,424	18,834	9,204	63,015	-	-	-	3,455	3,455	48,441	4,662	53,103
CITY OF IRVINE	L033	912,214	3,983	85,757	48,324	40,963	179,028	-	-	-	50,929	50,929	124,288	5,996	130,284
CITY OF FLEMINGSBURG	L035	1,335,368	5,830	125,538	70,741	27,368	229,477	-	-	-	-	-	181,943	12,335	194,278
FLOYD CO LIBRARY	L036	705,365	3,079	66,311	37,366	55,241	161,999	-	-	-	6,899	6,899	96,105	33,721	129,827
FULTON CO LIBRARY	L038	239,258	1,045	22,493	12,675	626	36,838	-	-	-	9,748	9,748	32,599	(3,630)	28,969
CITY OF WARSAW	L039	307,435	1,342	28,902	16,286	1,740	48,270	-	-	-	18,337	18,337	41,888	(6,456)	35,431
GRANT CO PUBLIC LIBRARY	L041	860,803	3,758	80,924	45,601	76,569	266,852	-	-	-	9,017	9,017	117,284	25,800	143,083
MAYFIELD CITY SCHOOLS	L042	5,966,723	26,049	560,933	316,085	219,005	1,122,072	-	-	-	-	-	812,960	135,923	948,883
LEITCHFIELD UTILITY COMM	L043	2,387,542	10,423	224,453	126,479	4,170	365,526	-	-	-	27,272	27,272	325,300	(16,331)	308,970
GREENE CO AMBULANCE SVC	L044	464,230	2,027	43,642	24,592	-	152,512	-	-	-	-	-	63,251	36,590	99,841
RACELAND BOARD OF EDUC	L045	2,259,672	9,865	212,432	119,705	76,305	418,308	-	-	-	1,993	1,993	307,878	30,342	338,220
HANCOCK CO PUBLIC LIBRARY	L046	349,402	1,525	32,847	18,509	8,405	61,287	-	-	-	8,906	8,906	47,606	1,870	49,476
WEST POINT INDEPENDENT SC	L047	313,228	1,367	29,447	16,593	-	47,407	-	-	-	61,140	61,140	42,677	(27,065)	15,613
CYNTHIANA/HARRISON LIBRAR	L049	467,295	2,040	43,931	24,755	2,148	72,874	-	-	-	27,294	27,294	63,669	(9,902)	53,766
CITY OF MUNFORDVILLE	L050	709,745	3,099	66,723	37,598	50,541	157,961	-	-	-	-	-	96,702	28,056	124,758
HENDERSON CO WATER DIST	L051	886,480	3,870	83,338	46,961	24,699	158,868	-	-	-	4,606	4,606	120,782	7,198	127,980
CITY OF EMINENCE	L052	693,364	3,027	65,183	36,731	-	104,941	-	-	-	50,697	50,697	94,470	(23,026)	71,444
DAWSON SPRINGS PUBLIC SCH	L054	1,723,025	7,522	161,982	91,277	3,813	264,594	-	-	-	3,240	3,240	234,760	1,181	235,941
CITY OF NICHOLASVILLE	L057	9,815,276	42,851	922,736	519,961	141,332	1,626,880	-	-	-	54,145	54,145	1,337,321	71,130	1,408,452
PAINTSVILLE BD OF ED	L058	1,860,491	8,122	174,905	98,559	-	281,586	-	-	-	94,385	94,385	253,490	(48,670)	204,820
KNOTT CO SOIL CONV DIST	L060	55,184	241	5,188	2,923	1,285	9,637	-	-	-	-	-	7,519	641	8,160
CITY OF BARBOURVILLE	L061	918,761	4,011	86,373	48,671	15,331	154,386	-	-	-	3,382	3,382	125,180	3,870	133,930
CITY OF HODGENVILLE	L062	1,595,780	6,967	150,020	84,536	250,380	491,903	-	-	-	135,990	135,990	217,431	13,833	231,256
LAUREL CO PUBLIC LIB DIST	L063	1,592,976	6,955	149,756	84,387	-	241,098	-	-	-	48,424	48,424	217,041	(28,814)	188,228
LOUISA WATER & SEWER COMM	L064	1,031,091	4,501	96,933	54,622	-	156,505	-	-	-	65,520	65,520	140,485	(38,384)	101,901
LEE CO PUBLIC LIBRARY	L065	151,867	660	14,211	8,008	-	22,879	-	-	-	-	-	20,596	(590)	20,007
CITY OF HYDEN	L066	304,641	1,330	28,641	16,139	3,589	49,699	-	-	-	430	430	41,510	2,198	43,708
LETCHER COUNTY CONS DIST	L067	58,496	259	5,499	3,099	1,223	10,076	-	-	-	-	-	7,970	686	8,656
HOUSING AUTH OF VANCEBURG	L068	168,075	734	15,801	8,904	-	25,438	-	-	-	8,645	8,645	22,900	(5,655)	17,245
STANFORD WATER COMMISSION	L069	1,109,383	4,843	104,293	58,769	32,981	200,887	-	-	-	1,225	1,225	151,152	12,874	164,026
KY WESTERN WATERLAND	L070	32,825	143	3,086	1,739	-	4,968	-	-	-	49,469	49,469	4,472	(28,237)	(23,765)
RUSSELLVILLE CITY SCHOOLS	L071	2,655,886	11,595	249,680	140,695	57,234	459,204	-	-	-	72,384	72,384	361,862	(24,188)	337,674
CITY OF EDDYVILLE	L072	779,504	3,403	73,281	41,294	-	117,978	-	-	-	146,355	146,355	106,207	(81,841)	24,365
CITY OF PADUCAH	L073	14,999,862	65,486	1,410,140	794,613	-	2,270,238	-	-	-	449,293	449,293	2,043,716	(228,983)	1,814,733

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
HOUSING AUTH MCREARY CO	L074	265,713	1,160	24,980	14,076	716	40,932	-	-	-	711	711	36,203	179	36,382
CITY OF LIVERMORE	L075	292,514	1,277	27,499	15,496	-	44,272	-	-	-	46,600	46,600	39,855	(23,871)	15,984
BEREA BD OF ED	L076	3,283,108	14,333	308,646	173,922	137,151	634,051	-	-	-	15,888	15,888	447,320	46,387	493,707
CITY OF SALYERSVILLE	L077	1,156,266	5,048	108,701	61,253	47,634	222,636	-	-	-	-	-	157,540	20,212	177,752
MARION FREE PUBLIC LIBRAR	L078	526,324	2,298	49,480	27,882	18,179	97,839	-	-	-	-	-	71,711	8,116	79,827
MARSHALL CO SOIL & WATER	L079	56,509	247	5,312	2,994	2,904	11,457	-	-	-	-	-	7,699	1,363	9,062
MARTIN CO CONSERV DIST	L080	46,171	202	4,341	2,446	207	7,195	-	-	-	1,150	1,150	6,291	(340)	5,951
MEADE CO BD OF ED	L082	13,107,188	57,223	1,232,210	694,349	-	1,983,781	-	-	-	198,402	198,402	1,785,841	(83,854)	1,701,987
MENIFEE CO PUBLIC LIBRARY	L083	104,173	455	9,794	5,319	-	15,767	-	-	-	1,957	1,957	14,194	(891)	13,303
BURKIN INDEPENDENT SCH	L084	1,168,375	5,101	109,839	61,894	8,851	185,685	-	-	-	10,958	10,958	159,190	1,315	160,505
METCALFE CO PUBLIC LIB	L085	288,725	1,261	27,143	15,295	20,198	63,896	-	-	-	-	-	39,338	8,722	48,061
CITY OF TOMPKINSVILLE	L086	1,461,503	6,281	137,396	77,423	256,762	477,961	-	-	-	-	-	199,128	119,149	318,278
MONTGOMERY CO SAN DIST #2	L087	114,077	498	10,724	6,043	1,345	18,610	-	-	-	-	-	15,543	822	16,365
MORGAN COUNTY LIBRARY	L088	287,278	1,254	27,007	15,218	28,699	72,179	-	-	-	-	-	39,141	18,451	57,592
CITY OF NEW HAVEN	L090	138,552	605	13,025	7,340	-	20,970	-	-	-	15,251	15,251	18,878	(6,557)	12,320
NICHOLAS COUNTY LIBRARY	L091	109,960	480	10,337	5,825	6,145	22,787	-	-	-	3,991	3,991	14,982	(94)	14,888
OHIO CO WATER DIST	L092	1,548,342	6,760	145,560	82,023	108,549	342,892	-	-	-	32,955	32,955	210,960	23,216	234,176
LAGRANGE UTILITY COMM	L093	974,054	4,252	91,571	51,600	16,196	163,620	-	-	-	4,602	4,602	132,714	3,672	136,386
PENDLETON COUNTY WATER	L096	583,507	2,547	54,856	30,911	-	88,314	-	-	-	38,930	38,930	79,502	(23,738)	55,764
POWELLS VALLEY WATER DIST	L099	476,826	2,082	44,826	25,260	816	72,984	-	-	-	2,378	2,378	64,967	(447)	64,520
SCIENCE HILL BD OF ED	L100	1,137,294	4,965	106,917	60,248	51,767	223,897	-	-	-	14,106	14,106	154,955	12,138	167,093
CITY OF MOUNT VERNON	L102	2,536,708	11,075	238,476	134,381	141,324	525,257	-	-	-	45,467	45,467	345,624	74,726	420,350
MOREHEAD UTILITY PLANT BD	L103	3,148,675	13,746	296,008	166,800	90,884	567,438	-	-	-	-	-	429,004	45,872	474,876
LAKE CUMBERLAND ADD	L104	6,146,609	26,835	577,844	325,614	-	930,293	-	-	-	80,332	80,332	837,469	(45,494)	791,975
GEORGETOWN/SCOTT CO PARKS	L105	1,453,459	6,345	136,640	76,996	13,216	233,198	-	-	-	63,024	63,024	198,032	(17,399)	180,633
TRIPLES PLANNING & ZONIN	L106	239,877	1,047	22,551	12,707	1,400	37,706	-	-	-	34	34	32,663	913	33,576
CITY OF FRANKLIN	L107	4,428,388	19,333	416,314	234,592	2,886	673,125	-	-	-	7,131	7,131	603,363	(1,048)	602,316
SPENCER CO FIRE DIST	L108	48,582	212	4,567	2,574	18,493	25,846	-	-	-	-	-	6,619	10,377	16,996
CAMPBELLSVILLE CITY SCHOO	L109	2,992,957	13,067	281,368	158,551	55,197	508,183	-	-	-	-	-	407,787	25,822	433,609
CITY OF ELKTON	L110	939,464	4,101	88,319	49,768	-	142,188	-	-	-	57,153	57,153	128,001	(23,792)	104,209
HOUSING AUTH OF CADIZ	L111	330,165	1,441	31,039	17,490	1,974	51,945	-	-	-	-	-	44,985	1,136	46,121
CITY OF BEDFORD	L112	202,176	883	19,007	10,710	71,927	102,527	-	-	-	21,699	21,699	27,546	15,475	43,021
UNION CO PLANNING COMM	L113	214,558	937	20,171	11,366	-	32,474	-	-	-	16,693	16,693	29,233	(7,206)	22,027
WARREN COUNTY BD OF ED	L114	33,286,339	145,320	3,129,256	1,763,332	407,209	5,445,117	-	-	-	-	-	4,535,230	178,721	4,713,951
WASHINGTON CO SCHOOLS	L115	4,321,455	18,866	406,261	228,928	25,447	679,502	-	-	-	49,826	49,826	588,794	(22,438)	566,356
CORBIN BD OF ED	L118	5,904,085	25,776	555,044	312,767	207,796	1,101,383	-	-	-	-	-	804,426	93,262	897,688
CITY OF CAMPTON	L119	760,020	3,318	71,450	40,262	16,524	131,553	-	-	-	-	-	103,552	7,838	111,390
FALLING SPRINGS ARTS	L120	921,023	4,021	86,586	48,791	18,802	158,200	-	-	-	-	-	125,888	11,607	137,495
CORINTH WATER DISTRICT	L141	268,880	1,174	25,278	14,244	-	40,695	-	-	-	14,431	14,431	36,635	(6,577)	30,058
CITY OF LYNDON	L156	415,554	1,814	39,066	22,014	11,247	74,141	-	-	-	-	-	56,619	7,356	63,975
ELSMERE FIRE PROTECTION	L159	78,466	343	7,377	4,157	2,019	13,895	-	-	-	4,905	4,905	10,691	(698)	9,993
CITY OF HURSTBOURNE	L256	256,568	1,120	24,120	13,592	1,516	40,348	-	-	-	6,866	6,866	34,957	(1,845)	33,112
KY CRIME PREVENT COALITIO	L259	73,068	319	6,869	3,871	1,401	12,660	-	-	-	8,161	8,161	299	(5,404)	(4,243)
EASTWOOD FIRE PROT DIST	L356	1,168,375	5,101	109,839	61,894	8,851	185,685	-	-	-	426	426	9,955	299	10,254
HARRODS CREEK FIRE DIST	L456	92,677	405	8,713	4,910	3,170	17,196	-	-	-	14,541	14,541	12,627	(3,934)	8,693
FERN CREEK FIRE PROT DIST	L656	116,344	508	10,938	6,163	2,290	19,899	-	-	-	-	-	15,852	1,127	16,979
PLEASURE RIDGE PARK FIRE	L756	416,544	1,819	39,159	22,066	61,332	134,376	-	-	-	-	-	56,754	30,675	87,429
NORTHERN KY CONV CTR CORP	L959	2,363,807	10,320	222,222	125,222	76,493	434,257	-	-	-	61,402	61,402	322,066	(8,924)	313,143
COLUMBIA/ADAIR UTILITIES	M001	1,888,187	8,243	177,509	100,026	-	288,778	-	-	-	101,711	101,711	257,264	(53,264)	203,999
LAWBG-ANDERSON PLAN COMM	M003	23,698	103	2,228	1,255	-	3,587	-	-	-	305	305	3,229	(130)	3,099
GLASGOW WATER COMPANY	M005	4,281,857	18,694	402,538	226,830	44,716	692,778	-	-	-	79,330	79,330	583,399	(33,982)	549,417
GATEWAY AREA DEV DISTRICT	M006	1,142,524	4,988	107,409	60,525	40,358	212,800	-	-	-	84,504	84,504	155,668	(8,337)	147,331
MIDDLESBORO CITY SCHOOL	M007	3,019,089	13,181	283,825	159,935	22,182	479,123	-	-	-	-	-	411,348	10,484	421,832
WALTON/VERONA BD OF ED	M008	4,296,938	18,759	403,956	227,629	99,061	749,406	-	-	-	-	-	585,453	44,693	630,147
PARIS BOURBON CO LIBRARY	M009	606,935	2,650	57,058	32,152	3,612	95,472	-	-	-	9,670	9,670	82,694	(1,621)	81,074
BOYD CO BD OF ED	M010	11,015,521	48,091	1,035,571	583,543	283,792	1,950,998	-	-	-	36,822	36,822	1,500,854	93,370	1,594,224
BOYLE COUNTY BD OF EDUC	M011	5,679,180	24,794	533,901	300,853	19,023	878,570	-	-	-	75,510	75,510	773,782	(42,113)	731,669
EAST PENDLETON WATER DIST	M012	461,342	2,014	43,371	24,439	-	69,824	-	-	-	87,430	87,430	62,857	(39,109)	23,748
BREATHITT CO SOIL CONSERV	M013	53,168	232	4,996	2,817	4,852	12,899	-	-	-	-	-	7,244	2,475	9,719
CITY OF HARDSBURG	M014	524,876	2,291	49,344	27,805	4,446	83,887	-	-	-	-	-	71,514	(21,520)	49,994
BULLITT CO FISCAL COURT	M015	10,416,187	45,475	979,228	551,794	47,680	1,624,176	-	-	-	144,558	144,558	1,419,195	(28,408)	1,390,787
CITY OF FREDONIA	M017	115,618	505	10,869	6,125	975	18,474	-	-	-	-	-	15,753	526	16,279
CALLOWAY CO PUBLIC LIBRAR	M018	646,828	2,824	60,808	34,265	46,773	144,671	-	-	-	-	-	88,130	23,917	112,047
CAMPBELL CO COURTHOUSE	M019	108,752	475	10,224	5,761	14,094	30,554	-	-	-	6,082	6,082	14,817	(6,810)	21,627
CITY OF BARDWELL	M020	709,400	3,097	66,691	37,580	-	107,368	-	-	-	6,170	6,170	96,655	(3,201)	93,454
CARROLL CO WATER DISTRICT	M021	811,645	3,543	76,303	42,997	2,699	125,542	-	-	-	1,450	1,450	110,586	160	110,745
CITY OF OLIVE HILL	M022	1,825,263	7,969	171,593	96,693	45,013	321,268	-	-	-	9,551	9,551	248,690	12,353	261,043
E CASEY CO WATER DISTRICT	M023	474,260	2,071	44,585	25,124	-	71,780	-	-	-	3,079	3,079	64,617	(1,511)	63,106

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plans	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plans	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
CHRISTIAN CO BD OF ED	M024	26,434,638	115,407	2,485,126	1,400,366	-	4,000,899	-	-	-	346,848	346,848	3,601,693	(190,902)	3,410,791
WINCHESTER MUNICIPAL UTIL	M025	5,999,576	26,193	564,021	317,825	119,733	1,027,773	-	-	-	-	-	817,436	72,107	889,543
CLAY COUNTY 911 BOARD	M026	460,742	2,011	43,314	24,408	7,451	77,184	-	-	-	3,804	3,804	62,776	572	63,348
HOUSING AUTH OF ALBANY	M027	308,788	1,348	29,029	16,358	11,173	57,908	-	-	-	-	-	42,072	6,155	48,227
CUMBERLAND CO FISCAL CT	M029	2,065,214	9,016	194,151	109,404	54,733	367,304	-	-	-	24,982	24,982	281,383	6,166	287,550
DAVISS CO BD OF EDUC	M030	31,701,652	138,402	2,980,279	1,679,384	-	4,799,065	-	-	-	148,576	148,576	4,319,318	(77,901)	4,241,417
EDMONSON CO CONSERV DIST	M031	28,689	125	2,697	1,520	2,030	6,372	-	-	-	311	311	3,909	636	4,545
IRVINE MUNICIPAL UTILITY	M033	1,182,718	5,163	111,188	62,654	50,781	229,786	-	-	-	-	-	161,144	25,441	186,585
FAVETTE CO BD EDUCATION	M034	115,180,974	502,852	10,828,188	6,101,673	-	17,432,712	-	-	-	3,339,859	3,339,859	15,693,292	(1,886,762)	13,806,530
FLEMING COUNTY LIBRARY	M035	333,969	1,488	31,397	17,692	28,197	88,844	-	-	-	13,665	13,665	45,803	6,800	52,603
FRANKLIN CO BD OF ED	M037	18,510,425	80,812	1,740,169	980,583	102,069	2,903,633	-	-	-	-	-	2,522,027	53,171	2,575,197
HICKMAN/FULTON RIV PRT AU	M038	665,110	2,904	62,527	35,234	30,689	131,353	-	-	-	27,555	27,555	90,621	8,890	99,510
GALLATIN CO WATER DIS	M039	510,172	2,227	47,961	27,026	3,152	80,367	-	-	-	-	-	69,510	1,553	71,063
GARRARD CO PUBLIC LIBRARY	M040	325,948	1,423	30,642	17,267	10,365	59,697	-	-	-	-	-	44,410	4,645	49,055
GRANT CO BD OF ED	M041	10,813,765	47,210	1,016,604	572,855	115,992	1,752,663	-	-	-	56,615	56,615	1,473,365	10,637	1,484,001
CITY OF MAYFIELD	M042	1,733,713	7,569	162,987	91,843	49,502	311,901	-	-	-	69,092	69,092	269,217	(25,216)	244,001
CITY OF CANEVILLE	M043	295,088	1,288	27,741	15,632	12,400	57,062	-	-	-	5,044	5,044	40,205	6,119	46,325
GREEN/TAYLOR WATER DIST	M044	908,107	3,965	85,371	48,107	16,933	154,375	-	-	-	-	-	123,729	8,107	131,836
CITY OF FLATWOODS	M045	2,129,165	9,295	200,163	112,792	107,887	430,137	-	-	-	47,747	47,747	290,997	13,146	303,242
CITY OF LEWISPORT	M046	1,075,957	4,697	101,151	56,998	-	162,847	-	-	-	28,358	28,358	146,598	(15,073)	131,525
HARDIN CO PUBLIC LIBRARY	M047	726,497	3,172	68,298	38,486	-	109,956	-	-	-	29,166	29,166	98,984	(12,248)	86,736
CITY OF BENHAM	M048	366,837	1,602	34,486	19,433	-	55,521	-	-	-	25,899	25,899	49,981	(14,274)	35,707
HARRISON CO CONSERVA DIST	M049	61,919	270	5,821	3,280	3,043	12,414	-	-	-	756	756	8,436	1,701	10,137
HART CO CONSERVATION DIST	M050	78,210	341	7,353	4,143	63	11,900	-	-	-	85	85	10,656	7	10,663
HENDERSON CO BD OF ED	M051	20,118,396	87,832	1,891,335	1,065,765	-	3,044,932	-	-	-	764,483	764,483	2,741,111	(321,425)	2,419,686
HENRY CO LIBRARY	M052	448,313	1,957	42,146	23,749	6,156	73,008	-	-	-	5,285	5,285	61,082	1,884	62,966
CITY OF DAWSON SPRINGS	M054	876,399	3,826	82,390	46,427	-	132,644	-	-	-	49,271	49,271	119,408	(28,385)	91,024
JEFF CO MED CTR STM & CHIL	M056	2,967,827	12,957	279,006	157,220	199,109	648,291	-	-	-	-	-	404,363	92,849	497,212
NICH-VLJE/ESS CO PK & REC	M057	509,988	2,226	47,944	27,016	27,882	105,669	-	-	-	4,425	4,425	69,485	6,639	76,124
CITY OF PAINTSVILLE	M058	5,147,258	22,472	483,895	272,674	-	779,041	-	-	-	177,476	177,476	701,309	(76,066)	625,242
KENTON COUNTY FISCAL CT	M059	17,323,367	75,630	1,628,573	917,699	358,158	2,980,061	-	-	-	-	-	2,360,291	186,827	2,547,118
CITY OF HINDMAN	M060	239,975	1,048	22,560	12,713	-	36,320	-	-	-	91,649	91,649	32,696	(44,492)	(11,796)
KNOX CO E M S	M061	1,889,522	8,249	177,634	100,097	116,123	402,103	-	-	-	-	-	257,445	53,742	311,187
LARUE CO WATER DIST #1	M062	625,744	2,732	58,826	33,149	27,571	122,278	-	-	-	-	-	85,257	15,070	100,327
HOUSING AUTH/ LAWRENCE CO	M064	217,853	951	20,480	11,541	-	32,972	-	-	-	84,079	84,079	29,682	(41,354)	(11,672)
LEE CO SOIL CONSERV DIST	M065	73,428	321	6,903	3,890	2,580	13,693	-	-	-	5,547	5,547	10,005	(993)	9,012
JENKINS BD OF ED	M067	1,237,588	5,403	116,346	65,561	28,945	216,255	-	-	-	-	-	168,620	18,357	186,977
CITY OF VANCEBURG	M068	847,721	3,701	79,694	44,908	11,462	139,765	-	-	-	7,053	7,053	115,501	4,664	120,165
CITY OF STANFORD	M069	147,218	643	13,840	7,799	20,405	42,687	-	-	-	12,504	12,504	20,058	186	20,244
LEDBETTER WATER DISTRICT	M070	432,830	1,890	40,690	22,929	-	65,509	-	-	-	26,404	26,404	58,973	(11,507)	47,466
W MCCRACKEN CO WATER DIST	M073	243,701	1,064	22,910	12,910	740	37,624	-	-	-	13,597	13,597	33,204	(5,152)	28,052
CITY OF SACRAMENTO	M075	318,573	1,391	29,949	16,876	-	48,216	-	-	-	17,586	17,586	45,405	(8,406)	36,999
CITY OF RICHMOND	M076	8,419,166	36,756	791,488	446,002	155,187	1,429,433	-	-	-	33,796	33,796	1,147,103	42,011	1,189,114
MAGOFFIN CO COURT CLERK	M077	461,408	2,014	43,377	24,843	-	69,834	-	-	-	5,913	5,913	62,866	(3,612)	59,254
LEBANON WATER WORKS	M078	1,083,029	4,728	101,816	57,373	7,271	171,188	-	-	-	1,222	1,222	147,562	4,308	151,870
MARSHALL CO REF DSP DIST	M079	1,305,482	5,699	122,729	69,157	35,901	233,487	-	-	-	-	-	177,871	18,258	196,129
MARTIN CO HOUSING AUTH	M080	-	-	-	-	-	-	-	-	-	48,299	48,299	-	(21,984)	(21,984)
CITY OF MAYSVILLE	M081	5,366,077	23,427	504,466	284,266	393,356	1,205,515	-	-	-	-	-	731,123	(170,373)	901,496
CITY OF BRANDENBURG	M082	1,107,205	4,834	104,089	58,654	-	167,576	-	-	-	6,225	6,225	150,856	(3,492)	147,363
MERCER CO BOARD OF ED	M084	6,738,586	29,419	633,496	356,974	-	1,019,889	-	-	-	140,090	140,090	918,126	(58,619)	859,506
CITY OF EDMONTON	M085	1,302,298	5,686	122,429	68,989	2,461	199,565	-	-	-	19,813	19,813	177,437	(6,591)	170,845
MT STERL/MONTGOMERY LIB	M087	581,295	2,538	54,648	30,794	1,216	89,195	-	-	-	5,705	5,705	79,201	(1,562)	77,639
MORGAN CO CONSERV DIST	M088	51,083	223	4,802	2,706	1,740	9,471	-	-	-	573	573	6,960	343	7,303
BARDSTOWN BD OF ED	M090	8,638,512	37,714	812,108	457,622	48,440	1,355,884	-	-	-	-	-	1,176,989	24,094	1,201,082
NICHOLAS CO WATER DIST	M091	257,493	1,124	24,207	13,641	1,254	40,226	-	-	-	551	551	35,083	156	35,239
CITY OF BEAVER DAM	M092	1,216,145	5,309	114,330	64,425	14,042	198,106	-	-	-	3,233	3,233	165,699	7,958	173,657
OLDHAM CO WATER DIST	M093	1,722,114	7,518	161,896	91,228	-	260,643	-	-	-	49,393	49,393	234,636	(20,686)	213,951
CITY OF FALMOUTH	M096	1,359,102	5,934	127,769	71,998	159,752	369,453	-	-	-	-	-	185,176	70,471	255,648
E KY CONCEN EMPLOY PRO	M097	3,496,816	15,266	328,736	185,243	467,075	1,028,321	-	-	-	-	-	476,438	220,017	696,455
PIKE CO HOUSING AUTHORITY	M098	517,397	2,259	46,641	27,409	8,691	86,999	-	-	-	12,890	12,890	70,495	(4,938)	65,557
BECI FORK WATER COMM	M099	578,323	2,525	54,368	30,636	22,251	110,781	-	-	-	-	-	78,796	12,670	91,466
PULASKI CO BD OF ED	M100	22,157,839	96,736	2,083,063	1,173,804	223,887	3,577,490	-	-	-	-	-	3,018,983	124,393	3,143,376
RUSSELL CO PUBLIC LIBRARY	M104	440,892	1,925	41,448	23,356	12,416	79,145	-	-	-	-	-	60,071	6,028	66,099
SCOTT COUNTY LIBRARY	M105	1,591,183	6,947	149,587	84,292	111,448	352,275	-	-	-	-	-	216,797	59,417	276,215
SHELBY CO BD OF ED	M106	17,432,574	76,106	1,638,840	923,485	1,169,596	3,808,027	-	-	-	823,542	823,542	2,375,171	432,848	2,808,019
FRANKLIN ELECTRIC PLNT BD	M107	1,637,629	7,149	153,954	86,753	210,374	458,230	-	-	-	-	-	223,125	92,777	315,902
SPENCER CO PUBLIC LIB	M108	310,406	1,355	29,181	16,444	21,562	68,542	-	-	-	-	-	42,293	12,930	55,222
CITY OF CAMPBELLSVILLE	M109	4,736,273	20,677	445,258	250,902	77,211	794,049	-	-	-	34,679	34,679	645,312	36,743	682,056

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
CITY OF GUTHRIE	M110	500,974	2,187	47,097	26,539	54,135	129,957	-	-	-	-	-	68,257	25,824	94,081
TRIGG CO CONS DISTRICT	M111	56,325	246	5,295	2,984	2,165	10,690	-	-	-	-	-	7,674	942	8,617
CITY OF MILTON	M112	530,491	2,316	49,872	28,103	5,168	85,458	-	-	109	109	72,279	3,377	75,656	
CITY OF STURGIS	M113	972,375	4,245	91,413	51,511	-	147,170	-	-	-	60,006	132,485	(35,859)	96,626	
WASHINGTON CO LIBRARY BD	M115	294,704	1,287	27,705	15,612	12,116	56,720	-	-	-	4,484	40,153	6,164	46,317	
WAYNE CO PUBLIC LIBRARY	M116	455,628	1,989	42,834	24,137	6,922	75,881	-	-	-	-	62,079	3,563	65,642	
WEBSTER CO BD OF ED	M117	5,939,134	25,929	558,339	314,624	181,347	1,080,238	-	-	-	88,051	809,201	16,935	826,136	
WHITLEY CO FISCAL COURT	M118	7,619,317	33,264	716,294	403,631	5,142	1,156,330	-	-	-	165,375	1,038,124	(65,215)	972,909	
WOLFE CO FISCAL COURT	M119	2,216,842	9,678	208,406	117,436	-	335,520	-	-	-	13,806	302,942	(7,781)	294,261	
WOODFORD COUNTY LIBRARY	M120	1,036,572	4,525	97,448	54,912	-	181,923	-	-	-	-	141,232	12,980	154,212	
SHEPHERD BULLITT CO TOURIST	M215	730,117	3,188	68,638	38,678	5,984	116,488	-	-	-	42,919	99,478	(13,846)	85,632	
CITY OF PIONEER VILLAGE	M315	71,441	312	6,716	3,785	1,806	12,618	-	-	-	-	9,734	832	10,566	
MIDDLETOWN FIRE PROT DIST	M356	134,564	587	12,650	7,128	2,289	22,655	-	-	79	79	18,334	897	19,231	
BULLITT CO SANITATION DIS	M415	694,007	3,030	65,244	36,765	64,199	169,237	-	-	-	3,058	94,558	24,613	119,171	
ADAIR CO CONSERVATION DIS	N001	118,119	516	11,104	6,257	153	18,031	-	-	-	748	16,094	(209)	15,885	
HOUSING AUTH OWINGSVILLE	N006	260,434	1,137	24,483	13,796	4,619	44,036	-	-	-	17,761	35,484	(4,311)	31,173	
PINEVILLE BD OF EDUCATION	N007	996,547	4,351	93,686	52,792	-	150,828	-	-	-	48,089	135,779	(25,248)	110,530	
CITY OF FLORENCE	N008	8,311,160	36,284	781,334	440,281	-	1,257,899	-	-	-	87,686	1,132,387	(36,827)	1,095,561	
CITY OF MILLERSBURG	N009	58,693	256	5,518	3,109	-	8,883	-	-	-	106,163	7,997	(69,921)	(61,924)	
BOYD CO PUBLIC LIBRARY	N010	1,238,379	5,406	116,420	65,603	-	187,429	-	-	-	184,560	168,728	(99,676)	69,052	
CITY OF PERRYVILLE	N011	115,548	504	10,863	6,121	1,223	22,028	-	-	-	-	15,743	2,539	18,282	
CITY OF BROOKSVILLE	N012	444,049	1,939	41,745	23,523	8,449	75,656	-	-	-	-	60,501	5,066	65,568	
MIDDLE KY COMM ACT PART	N013	4,352,518	19,002	409,181	230,573	185,095	843,852	-	-	-	-	593,026	101,906	694,933	
CITY OF IRVINGTON	N014	553,311	2,416	52,017	29,311	29,604	113,348	-	-	-	28,360	75,388	7,838	83,226	
BULLITT CO CONSERVAT DIST	N015	65,848	287	6,190	3,488	598	10,564	-	-	93	93	8,972	357	9,329	
PRINCETON ELECTRIC PL BD	N017	2,670,176	11,657	251,024	141,452	133,733	537,866	-	-	-	24,763	363,809	39,992	402,900	
MURRAY CALLOWAY CO AIRPRT	N018	88,641	387	8,333	4,696	755	14,171	-	-	-	190	12,077	187	12,265	
CARLESL CO SANIT DIST 1	N020	160,510	701	15,090	8,503	11,274	35,568	-	-	-	-	21,869	6,874	28,743	
CARROLLTON UTILITIES COMM	N021	3,004,909	13,119	282,492	159,184	3,967	458,762	-	-	-	6,225	409,416	44	409,460	
CITY OF GRAYSON	N022	1,400,663	6,115	131,677	74,200	71,182	283,173	-	-	-	64,964	190,839	20,184	211,023	
EAST CLARK CO WATER DIST	N025	547,303	2,389	51,452	28,993	12,317	95,151	-	-	-	-	74,570	7,102	81,672	
CUMBERLAND CO PUBLIC LIB	N029	164,147	717	15,431	8,696	4,117	28,961	-	-	-	-	22,365	1,864	24,229	
ESTILL CO WATER DIST NO 1	N033	602,741	2,631	56,664	31,930	-	91,225	-	-	-	19,394	82,123	(8,675)	73,448	
HOUSING AUTH FLEMINGSBURG	N035	97,204	424	9,138	5,149	4,681	19,393	-	-	-	13,107	13,244	(2,338)	10,905	
PRESTONSBURG CITY UTIL	N036	5,411,363	23,625	508,723	286,665	283,872	1,102,886	-	-	-	-	737,293	162,061	899,354	
FRANKFORT INDEP SCHOOLS	N037	2,306,917	10,071	216,874	122,208	-	349,153	-	-	-	246,315	314,315	(107,671)	206,644	
HOUSING AUTH OF HICKMAN	N038	397,141	1,734	37,335	21,038	16,732	76,840	-	-	-	491	54,110	10,877	64,987	
BULLOCK PEN WATER DIST	N041	1,434,946	6,265	134,900	76,016	19,025	236,205	-	-	-	-	195,510	9,085	204,595	
PURCHASE AREA DEV DIST	N042	4,457,736	19,461	419,073	236,147	6,716	647,681	-	-	-	45,747	607,362	(30,060)	577,302	
GRAYSON CO LIBRARY	N043	435,769	1,902	40,967	23,085	1,727	67,681	-	-	-	4,960	59,373	(2,568)	56,805	
HOUSING AUTH OF GREENSBUR	N044	67,452	294	6,341	3,573	3,475	13,684	-	-	-	50,574	5,190	(32,051)	(22,861)	
KENTUCKY ED DEV CORP	N045	1,645,973	7,186	154,738	87,195	97,333	346,452	-	-	-	97,297	224,262	(24,048)	200,214	
ELIZABETHTOWN BD OF EDUC	N047	6,009,505	26,236	564,955	318,531	10,714	920,714	-	-	-	63,743	818,789	(37,768)	781,021	
CYNTHIANA HARRISON CO JPC	N049	206,262	908	19,391	10,927	15,224	46,442	-	-	-	-	28,103	8,333	36,436	
CITY OF HORSE CAVE	N050	651,959	2,846	61,291	34,537	6,274	104,948	-	-	-	61,311	88,829	(21,286)	67,543	
CITY OF HENDERSON	N051	14,515,411	63,371	1,364,597	768,949	19,944	2,216,860	-	-	-	117,716	1,977,710	(69,682)	1,908,028	
CITY OF NEW CASTLE	N052	255,021	1,113	23,975	13,510	2,307	40,905	-	-	-	9,755	34,746	(5,503)	29,243	
CITY OF MADISONVILLE	N054	13,259,953	57,890	1,246,571	702,441	-	2,006,902	-	-	-	330,295	1,806,655	(146,035)	1,660,620	
NICHOLASVILLE HOUSING AUT	N057	78,240	342	7,355	4,145	-	11,842	-	-	-	57,648	10,660	(29,390)	(18,730)	
JOHNSON CO LIBRARY	N058	445,071	1,943	41,841	23,577	16,138	83,500	-	-	-	28,044	60,640	(949)	59,691	
KNOTT CO WATER & SEWER	N060	823,295	3,594	77,398	43,614	30,413	155,019	-	-	-	45,631	112,173	1,207	113,380	
KNOX CO SOIL CONSERV DIS	N061	120,570	526	11,335	6,387	2,049	20,297	-	-	-	14,961	16,428	(4,851)	11,577	
CUMBERLAND VAL AREA DEV	N063	2,273,282	9,925	213,712	120,426	88,351	432,413	-	-	-	9,776	309,732	30,186	339,918	
THREE FORKS REG JAIL	N065	1,720,254	7,510	161,721	91,130	28,996	289,358	-	-	-	-	234,383	16,257	250,640	
HOUSING ORIENTED MINISTRI	N067	688,231	3,005	64,701	36,459	6,784	110,948	-	-	-	23,147	93,771	(5,112)	88,659	
GARQUICKY-O-HITS WTR DIST	N068	479,531	2,094	45,081	25,403	14,366	86,943	-	-	-	-	65,336	7,120	72,455	
CITY OF CRAB ORCHARD	N069	156,953	685	14,755	8,315	-	23,755	-	-	-	42,782	21,385	(20,240)	1,145	
CITY OF AUBURN	N071	617,574	2,696	58,058	32,716	82,277	175,747	-	-	-	-	84,144	34,921	119,065	
LYON CO AMBULANCE SERVICE	N072	1,086,136	4,742	102,108	57,538	44,555	208,943	-	-	-	11,770	147,985	10,693	158,678	
CITY OF ISLAND	N075	229,207	1,001	21,548	12,142	5,604	40,895	-	-	-	1,160	31,229	1,357	32,587	
MADISON CO EMS	N076	191,668	837	18,019	10,154	2,195	31,204	-	-	-	-	26,115	1,165	27,279	
MAGOFFIN CO WATER DIST	N077	615,760	2,688	57,888	32,620	9,392	102,587	-	-	-	1,039	83,897	3,209	87,106	
CENTRAL KY COMM ACTION	N078	9,092,214	39,694	854,761	481,657	650,261	2,026,373	-	-	-	-	1,238,805	313,729	1,552,534	
BENTON ELECTRIC SYSTEM	N079	1,606,359	7,013	151,014	85,096	30,046	273,169	-	-	-	4,864	218,865	17,880	236,745	
MARTIN CO WATER DISTRICT	N080	1,255,723	5,482	118,051	66,522	45,405	225,460	-	-	-	-	171,091	25,095	196,186	
BUFFALO TRACE AR DEV DIST	N081	2,803,352	12,239	263,544	148,507	44,112	468,401	-	-	-	-	381,954	20,277	402,231	
MEADE CO WATER DISTRICT	N082	899,077	3,925	84,522	47,628	14,637	150,713	-	-	-	-	122,498	8,667	131,166	
MERCER CO PUBLIC LIBRARY	N084	807,684	3,526	75,931	42,787	20,341	142,584	-	-	-	9,971	110,046	1,837	111,883	

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
METCALFE CO CONSERV DIST	N085	84,809	370	7,973	4,493	2,649	15,485	-	-	-	2,135	2,135	11,555	868	12,424
CITY OF MT STERLING	N087	1,637,402	7,148	153,933	86,741	11,954	259,775	-	-	-	11,718	11,718	223,094	(2,801)	220,294
MORGAN CO AMBULANCE SERV	N088	649,962	2,838	61,103	34,432	70,715	169,087	-	-	-	-	-	88,557	46,792	135,349
MUHLNBERG CO WATER DIST	N089	1,262,538	5,512	118,691	66,883	-	191,086	-	-	-	147,768	147,768	172,020	(65,496)	106,523
BARDSTOWN-NELSON CO TOURI	N090	302,080	1,319	28,399	16,003	2,707	48,427	-	-	-	-	-	41,158	1,248	42,406
CITY OF HARTFORD	N092	1,765,238	7,707	165,950	93,513	70,060	337,230	-	-	-	-	-	240,512	36,957	277,469
CITY OF LAGRANGE	N093	1,028,948	4,492	96,732	54,508	19,396	175,128	-	-	-	-	-	140,193	8,514	148,707
CITY OF OWENTON	N094	242,277	1,058	22,777	12,835	-	36,669	-	-	-	3,365	3,365	33,010	(1,704)	31,306
KY VALLEY ED COOPERATIVE	N097	457,478	1,997	43,008	24,235	77,373	146,613	-	-	-	-	-	62,331	35,902	98,233
PIKE CO LIBRARY DISTRICT	N098	973,679	4,251	91,536	51,580	1,101	148,688	-	-	-	12,456	12,456	132,663	(7,792)	124,871
CITY OF CLAY CITY	N099	234,556	1,024	22,054	12,428	18,338	53,844	-	-	-	-	-	31,963	10,440	42,404
CITY OF BURNSIDE	N100	342,047	1,493	32,156	18,120	24,485	76,254	-	-	-	-	-	46,604	14,347	60,950
HOUSING AUTH OF MOREHEAD	N103	659,807	2,881	62,029	34,953	33,373	133,236	-	-	-	18,465	18,465	89,898	1,619	91,517
CITY OF JAMESTOWN	N104	2,130,252	9,300	200,265	112,849	25,012	347,427	-	-	-	76,423	76,423	290,245	(40,233)	250,012
W SHELBY WATER DISTRICT	N106	384,430	1,678	36,140	20,365	-	58,184	-	-	-	20,757	20,757	52,378	(12,993)	39,385
SIMPSON CO CONSER DIST	N107	36,140	158	3,398	1,915	9,522	14,992	-	-	-	2,301	2,301	4,924	2,427	7,351
LOGAN/TODD REG. WATER COM	N110	874,870	3,819	82,247	46,346	-	132,412	-	-	-	24,121	24,121	119,200	(12,584)	106,616
BARKLEY LAKE WATER DIST	N111	1,421,206	6,205	133,608	75,288	85,704	300,805	-	-	-	-	-	193,638	44,811	238,449
TRIMBLE CO WATER DIST	N112	354,495	1,548	33,326	18,779	170,810	224,463	-	-	-	-	-	48,300	78,402	126,701
UNION CO LIBRARY BD	N113	546,365	2,385	51,364	28,943	40,388	123,081	-	-	-	-	-	74,442	21,066	95,508
BOWLING GRN MUNICIPAL UTI	N114	24,060,255	105,041	2,261,910	1,274,584	15,707	3,657,241	-	-	-	284,067	284,067	3,278,185	(107,469)	3,170,717
WASHINGTON CO CONSER DIST	N115	52,796	230	4,963	2,797	3,467	11,458	-	-	-	985	985	7,193	786	7,980
MONTECELLO UTILITY COMM	N116	2,144,729	9,363	201,626	113,616	39,888	364,494	-	-	-	90,995	90,995	292,217	(11,341)	280,876
CITY OF DIXON	N117	143,508	627	13,491	7,602	4,213	25,933	-	-	-	648	648	19,533	2,521	22,074
CITY OF WILLIAMSBURG	N118	3,394,511	14,820	319,119	179,823	11,358	525,119	-	-	-	158,572	158,572	462,499	(88,276)	404,223
WOLFE CO CONSER DISTRICT	N119	73,857	321	6,908	3,893	515	11,637	-	-	-	-	-	10,012	245	10,256
WOODFORD CO PLAN ZONING	N120	470,824	2,056	44,262	24,942	1,533	27,793	-	-	-	17,823	17,823	64,149	(6,380)	57,769
N KY CONV & VISITORS BUR	N959	2,430,046	10,609	228,449	128,731	189,434	557,223	-	-	-	-	-	331,091	90,746	421,837
HOUSING AUTH OF COLUMBIA	P001	277,865	1,213	26,122	14,720	907	42,962	-	-	-	417	417	37,859	100	37,959
GLASGOW ELECTRIC PLANT BD	P005	7,340,801	32,048	690,110	388,876	98,165	1,209,199	-	-	-	32,720	32,720	1,000,177	19,063	1,019,240
BATH COUNTY E.M.S.	P006	1,177,867	5,142	110,732	62,397	55,930	234,201	-	-	-	-	-	160,483	27,542	188,025
CITY OF PINEVILLE	P007	549,603	2,399	51,668	29,115	25,457	108,639	-	-	-	-	-	74,883	12,165	87,048
BOONE CO PLANNING COMM	P008	1,973,147	8,614	185,496	104,527	46,701	354,338	-	-	-	35,548	35,548	268,839	(4,163)	264,676
HOUSING AUTHORITY PARIS	P009	599,839	2,619	56,391	31,776	1,066	91,852	-	-	-	3,808	3,808	81,727	(2,080)	79,648
REGIONAL PUBLIC SAFETY	P010	1,410,203	6,157	132,573	74,705	32,557	245,992	-	-	-	-	-	192,139	17,919	210,058
CITY OF JUNCTION CITY	P011	346,805	1,514	32,603	18,372	-	52,489	-	-	-	16,439	16,439	47,252	(7,160)	40,092
CITY OF JACKSON	P013	2,604,411	11,370	244,841	137,968	96,084	490,263	-	-	-	147,951	147,951	354,848	2,241	357,089
BRECKINRIDGE CO PUBLIC LI	P014	364,437	1,591	34,261	19,306	16,106	71,264	-	-	-	604	604	49,654	6,283	55,937
CITY OF LEBANON JUNCTION	P015	385,787	1,684	36,268	20,437	1,988	60,377	-	-	-	2,960	2,960	52,563	88	52,651
PRINCETON WATER/WASTEWATE	P017	1,521,570	6,643	143,043	80,605	-	230,291	-	-	-	123,372	123,372	207,312	(71,455)	135,858
MURRAY/CALLOWAY TRANS AUT	P018	780,652	3,408	73,389	41,355	91,140	209,292	-	-	-	-	-	106,363	42,333	148,696
RATTLESNAKE RIDGE WATER	P022	1,145,666	5,002	107,704	60,691	110,892	284,289	-	-	-	-	-	156,096	58,888	214,983
CLARK CO CONSVATION DIST	P025	52,459	229	4,932	2,779	1,001	8,941	-	-	-	777	777	7,148	(99)	7,048
ESTILL COUNTY EMS	P033	-	-	-	-	-	-	-	-	-	216,759	216,759	-	(111,638)	(111,638)
FLEMING CO DISPATCH	P035	372,903	1,628	35,057	19,754	12,398	68,337	-	-	-	-	-	50,808	6,246	57,054
COMMUNITY ACTION KENTUCKY	P037	1,365,666	5,962	128,387	72,346	-	206,694	-	-	-	25,341	25,341	186,071	(12,354)	173,717
HICKMAN ELECTRIC SYSTEM	P038	863,719	3,771	81,198	45,755	95,851	226,576	-	-	-	-	-	117,681	40,151	157,832
CITY OF DRY RIDGE	P041	713,052	3,113	67,034	37,774	33,508	141,429	-	-	-	-	-	97,133	15,017	112,169
CITY OF CLARKSON	P043	181,699	793	17,082	9,625	-	27,500	-	-	-	4,703	4,703	24,756	(2,581)	22,176
GREENUP CO ENVIR COMM	P045	299,793	1,309	28,184	15,881	-	45,574	-	-	-	37,444	37,444	40,847	(22,795)	18,051
CITY OF WEST POINT	P047	519,931	2,270	48,879	27,543	31,059	109,751	-	-	-	1,742	1,742	70,840	11,733	82,574
HARLAN COUNTY C A A	P048	1,943,094	8,483	182,671	102,935	169,225	463,314	-	-	-	-	-	264,745	86,075	350,820
HOUSING AUTHORITY OF CNT	P049	1,267,844	5,535	119,190	67,164	39,340	231,229	-	-	-	-	-	172,742	18,625	191,368
HART CO SOLID WASTE SVC	P050	1,025,275	4,476	96,386	54,314	22,505	177,681	-	-	-	-	-	139,693	14,221	153,913
HENDERSON MUN POWER/LIGHT	P051	5,994,076	26,169	563,504	317,534	29,956	937,163	-	-	-	90,173	90,173	816,687	(17,578)	799,109
LITTLE KY RV WS CONV DIST	P052	122,393	534	11,506	6,484	618	19,142	-	-	-	1,209	1,209	16,676	(92)	16,584
HOUSING AUTH DAWSON SPG	P054	509,866	2,226	47,933	27,010	5,660	82,828	-	-	-	190	190	69,469	2,222	71,691
VALLEY VIEW FERRY AUTHORI	P057	229,129	1,001	21,545	12,141	33,371	68,057	-	-	-	-	-	31,225	13,976	45,201
BARBOURVILLE UTILITY COMM	P061	4,061,660	17,732	381,838	215,165	8,016	621,751	-	-	-	33,196	33,196	553,397	(18,658)	534,739
LAUREL CO WATER DIST #2	P063	1,127,840	4,921	105,972	59,715	10,000	180,699	-	-	-	29,152	29,152	153,885	(5,474)	148,412
LEWIS CO PUBLIC LIBRARY	P068	170,683	745	16,046	9,042	173	26,005	-	-	-	208	208	23,255	28	23,283
LINCOLN CO CLEKK	P069	611,718	2,671	57,508	32,406	2,011	94,995	-	-	-	10,556	10,556	83,346	(6,156)	77,190
LOGAN CO CONS DISTRICT	P071	90,070	393	8,467	4,771	9,273	22,905	-	-	-	-	-	12,272	4,340	16,612
LYON CO WATER DISTRICT	P072	314,713	1,374	29,586	16,672	23,570	71,202	-	-	-	921	921	42,879	9,170	52,050
MADISON CO PUBLIC LIBRARY	P076	2,011,075	8,780	189,062	106,536	52,362	356,740	-	-	-	-	-	274,007	28,567	302,574
SALYERS/MAG CO JOINT HOUS	P077	214,739	937	20,188	11,376	-	32,501	-	-	-	1,963	1,963	29,258	(944)	28,314
MARION CO CONSERV DIST	P078	54,509	238	5,124	2,888	1,820	10,070	-	-	-	-	-	7,427	1,020	8,447
CITY OF CALVERT CITY	P079	2,377,955	10,382	223,552	125,971	66,009	425,914	-	-	-	40,355	40,355	323,994	665	324,658

Kentucky Retirement Systems
 Schedule B - Schedule of Pension Amounts by Employer
 Fiscal Year Ended June 30, 2016
 (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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
MASON COUNTY LIBRARY	P081	362,122	1,581	34,043	19,183	21,768	76,576	-	-	-	2,204	2,204	49,339	13,502	62,841
ANDERSON-DEAN COMM PARK	P084	209,484	915	19,694	11,097	2,301	34,006	-	-	-	235	235	28,542	799	29,341
MONTGOMERY CITY WATER DIST	P087	142,265	621	13,374	7,536	8,412	29,944	-	-	-	-	-	19,383	5,392	24,775
MORGAN CO WATER DIST	P088	330,925	1,445	31,110	17,531	6,094	56,180	-	-	-	10,280	10,280	45,088	(230)	44,859
MUHLBERG WATER DIST #3	P089	492,576	2,150	46,307	26,094	17,469	92,021	-	-	-	-	-	67,113	7,618	74,731
NORTH NELSON WATER DIST	P090	413,261	1,804	38,851	21,892	8,093	70,640	-	-	-	4,595	4,595	56,306	315	56,621
OHIO CO REG WASTEWATER D	P092	314,180	1,372	29,536	16,644	18,713	66,264	-	-	-	45	45	42,807	7,734	50,541
KY RIVER AREA DEV DIST	P097	2,729,668	11,917	256,617	144,403	91,545	504,682	-	-	-	-	-	371,915	48,066	419,981
LAKE CUMBERLAND CAA, INC	P100	5,572,520	5,572,520	24,328	523,874	295,202	870,134	-	-	-	111,770	111,770	759,250	(28,676)	730,574
MOREHEAD TOURISM COMMISS	P103	444,993	1,943	41,834	23,573	3,609	70,959	-	-	-	10,570	10,570	60,630	(1,998)	58,632
RUSSELL CO TOURIST COMM	P104	114,644	501	10,778	6,073	9,457	16,809	-	-	-	713	713	15,620	5,967	21,587
GEORGETOWN/SCOTT TOURISM	P105	290,093	1,266	27,272	15,368	4,965	48,871	-	-	-	6,160	6,160	39,525	732	40,257
MULTI PURPOSE COMM ACTION	P106	663,038	2,895	62,332	35,124	10,351	100,351	-	-	-	106,672	106,672	90,338	(52,804)	37,534
SIMPSON CO LIBRARY DIST	P107	325,139	1,419	30,566	17,224	-	49,210	-	-	-	16,674	16,674	44,300	(7,149)	37,151
TODD COUNTY CONSERVATION DISTRICT	P110	27,661	121	2,600	1,465	5,297	9,484	-	-	-	8,134	8,134	3,769	133	3,902
JOHN L STREET LIBRARY	P111	218,137	952	20,507	11,556	1,030	34,006	-	-	-	11,398	11,398	29,721	(4,047)	25,674
STURGIS HOUSING AUTHORITY	P113	147,228	643	13,841	7,799	5,471	27,754	-	-	-	-	-	20,060	2,419	22,479
HOUSING AUTH SPRINGFIELD	P115	189,531	827	17,818	10,040	41,010	69,695	-	-	-	-	-	25,823	20,395	46,218
CITY OF MONTICELLO	P116	832,934	3,636	78,304	44,124	69,004	195,069	-	-	-	-	-	113,846	31,995	145,841
CITY OF CLAY	P117	413,953	1,807	38,916	21,929	41,755	104,407	-	-	-	17,665	17,665	56,401	5,627	62,027
WOODFORD CO CONSERV DIST	P120	100,084	437	9,409	5,302	-	15,148	-	-	-	842	842	13,636	(365)	13,271
CITY OF CRESTVIEW HILLS	P959	453,097	1,978	42,596	24,003	12,328	80,905	-	-	-	14,215	14,215	61,734	2,266	64,000
SOUTH ANDERSON WATER DIST	R003	463,034	2,021	43,530	24,529	10,909	80,990	-	-	-	-	-	63,088	4,687	67,775
BARREN CO SOIL CONS DIS	R005	58,473	255	5,497	3,098	990	9,840	-	-	-	-	-	985	247	8,214
BOONE CO LIBRARY DIST	R008	5,506,807	24,041	517,696	291,721	-	833,459	-	-	-	129,348	129,348	750,297	(56,597)	693,700
ASHLAND BD OF ED	R010	9,385,192	40,973	882,204	497,177	148,694	1,399,087	-	-	-	139,087	139,087	1,278,723	(30,412)	1,248,311
DANVILLE BOYLE PLANNING	R011	228,534	999	21,513	12,122	393	35,027	-	-	-	21,853	21,853	31,178	(8,808)	22,371
BREATHITT COUNTY WATER DISTRICT	R013	256,687	1,121	24,131	13,598	824	39,674	-	-	-	27,018	27,018	34,973	(10,665)	24,308
CITY OF SHEPHERDSVILLE	R015	2,144,673	9,363	201,621	113,613	3,782	328,379	-	-	-	-	-	292,210	(3,275)	288,935
CITY OF PRINCETON	R017	1,207,365	5,271	113,505	63,960	62,759	245,844	-	-	-	19,984	19,984	164,802	12,807	177,309
MURRAY ELECTRIC SYSTEM	R018	5,144,479	22,460	483,634	272,527	-	778,620	-	-	-	157,548	157,548	700,930	(80,134)	620,796
FORT THOMAS BOARD OF ED	R019	6,449,775	28,158	606,345	341,675	87,571	1,063,748	-	-	-	69,104	69,104	878,775	(9,428)	869,347
CARROLLTON/CARR CO REC TR	R021	84,550	369	7,949	4,479	3,371	16,168	-	-	-	520	520	11,520	1,054	12,574
CHRISTIAN CO WATER DIST	R024	1,140,829	4,981	107,250	60,435	54,497	227,163	-	-	-	-	-	155,437	26,843	182,280
DAVIESS CO AIRPORT BD	R030	360,241	1,573	33,866	19,084	15,240	69,763	-	-	-	30,529	30,529	49,083	(2,575)	46,508
CITY OF RAVENNA	R033	159,756	697	15,019	8,463	17,798	41,977	-	-	-	6,840	6,840	21,767	2,855	24,622
LEXINGTON PUBLIC LIBRARY	R034	11,428,207	49,893	1,074,368	605,405	298,715	2,028,381	-	-	-	27,719	27,719	1,557,082	105,591	1,662,673
CITY OF PRESTONSBURG	R036	4,366,121	19,061	410,460	231,294	-	660,815	-	-	-	200,818	200,818	594,880	(98,167)	496,713
PAUL SAWYER LIBRARY	R037	2,203,651	9,621	207,166	116,738	54,862	388,386	-	-	-	-	-	300,245	29,700	329,945
CITY OF FULTON	R038	2,424,473	10,585	227,925	128,436	66,440	433,385	-	-	-	14,757	14,757	330,332	37,877	368,209
CITY OF CRITTENDEN	R041	210,091	917	19,751	11,129	3,156	34,953	-	-	-	-	-	28,625	1,353	29,977
MAYFIELD ELEC & WATER SYS	R042	5,939,618	25,931	558,385	314,649	-	898,965	-	-	-	83,207	83,207	809,267	(44,154)	765,113
CITY OF RUSSELL	R045	1,968,818	8,595	185,089	104,297	17,725	315,089	-	-	-	52,771	52,771	268,249	(10,159)	258,091
LINCOLN TRAIL AREA DEV DI	R047	3,423,862	14,948	323,878	181,878	8,528	526,732	-	-	-	30,608	30,608	456,498	(7,053)	459,445
HARLAN CO CONSERV DIST	R048	91,041	397	8,559	4,823	5,243	19,022	-	-	-	-	-	12,404	2,452	14,856
HART CO AMB SERVICE	R050	1,774,440	7,747	166,815	94,000	88,897	357,699	-	-	-	-	-	241,766	38,924	280,690
HENDERSON MUN W & S DEPT	R051	8,132,373	35,504	764,526	430,810	254,959	1,485,798	-	-	-	-	-	1,108,028	114,779	1,222,807
CITY OF CAMPBELLSBURG	R052	152,322	665	14,320	8,069	11,997	35,051	-	-	-	22,458	22,458	20,754	(1,373)	19,380
SOUTH HOPKINS WATER DIST	R054	653,911	2,855	61,474	34,641	22,116	121,085	-	-	-	14,884	14,884	89,095	(680)	88,414
CITY OF WILMORE	R057	1,905,656	8,320	179,151	100,951	4,945	293,367	-	-	-	30,976	30,976	259,644	(9,579)	250,065
HOUSING AUTH OF PAINTSVLE	R058	985,246	4,301	92,623	52,193	18,423	167,540	-	-	-	-	-	134,239	9,390	143,629
KY COMM ECONOMIC OPPORT	R061	10,921,152	47,679	1,026,700	578,544	257,380	1,910,330	-	-	-	-	-	1,487,996	138,505	1,626,501
WOODCREEK WATER DISTRICT	R063	3,501,830	15,288	329,208	185,508	40,860	570,864	-	-	-	97,244	97,244	477,121	(13,291)	463,830
LOGAN CO PUBLIC LIBRARY	R071	841,239	3,673	79,085	44,564	19,938	147,260	-	-	-	3,862	3,862	114,618	5,715	120,333
LYON CO HOUSING AUTHORITY	R072	496,385	2,167	46,665	26,296	27,838	102,966	-	-	-	667	667	67,632	11,109	78,741
MCCRACKEN CO BD OF ED	R073	16,987,252	74,162	1,596,975	899,894	-	2,571,031	-	-	-	56,902	56,902	2,314,496	(26,111)	2,288,385
RICHMOND UTILITIES	R076	5,897,090	25,745	554,387	312,396	-	892,528	-	-	-	443,246	443,246	803,473	(224,590)	578,883
CITY OF LORETTO	R078	45,944	201	4,319	2,434	-	8,258	-	-	-	968	968	6,260	(411)	5,849
MARSHALL CO PUB LIBRARY	R079	1,886,168	8,235	177,319	99,319	99,175	393,648	-	-	-	-	-	256,989	45,313	302,302
CITY OF WEST LIBERTY	R088	2,279,512	9,952	214,297	120,756	-	345,005	-	-	-	45,609	45,609	310,881	(22,512)	288,369
CENTRAL CITY MUN WTR&SEWR	R089	1,725,240	7,532	162,190	91,394	39,354	300,470	-	-	-	-	-	235,062	18,620	253,682
NELSON CO PUBLIC LIBRARY	R090	1,745,455	7,620	164,091	92,465	56,762	320,938	-	-	-	-	-	237,817	33,970	271,786
TRI CO COMM ACTION AGENCY	R093	592,925	2,589	55,741	31,410	6,727	96,467	-	-	-	-	-	80,785	3,911	84,696
PERRY COUNTY PUBLIC LIB	R097	1,177,287	5,140	110,677	62,366	30,740	208,924	-	-	-	-	-	160,404	17,147	177,551
ROWAN CO PUBLIC LIBRARY	R103	472,971	2,065	44,464	25,055	8,608	80,192	-	-	-	18,358	18,358	64,442	(8,586)	55,856
CITY OF RUSSELL SPRINGS	R104	1,395,161	6,091	131,159	73,908	5,535	216,694	-	-	-	17,825	17,825	190,809	(3,730)	186,359
CITY OF STAMPING GROUND	R105	1,569	7	147	83	-	237	-	-	-	16,252	16,252	214	(10,492)	(10,278)
SHELBY CO PARK RECREATION	R106	991,545	4,329	93,215	52,527	14,131	164,202	-	-	-	20,464	20,464	135,097	(7,689)	127,408

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TAYLOR CO PUBLIC LIBRARY	R109	576,571	2,517	54,204	30,544	16,381	103,645	-	-	-	-	-	78,557	7,199	85,756
BOWLING GREEN PUBLIC SCHO	R114	12,540,919	54,751	1,178,974	664,351	458,574	2,356,650	-	-	-	-	-	1,708,688	214,592	1,923,279
S W E D A	R115	103,198	451	9,702	5,467	14,840	30,459	-	-	-	-	-	14,061	9,785	23,845
WAYNE CO CONSERV DIST	R116	36,435	159	3,425	1,930	5,101	10,616	-	-	-	30,049	30,049	4,964	(9,090)	(4,126)
WEBSTER COUNTY WATER DIST	R117	941,317	4,110	88,493	49,866	29,840	172,309	-	-	-	-	-	128,233	12,819	141,073
WILLIAMSBURG IND BD OF ED	R118	2,025,678	8,844	190,434	107,310	-	306,588	-	-	-	99,879	99,879	275,997	(41,633)	234,363
CITY OF MIDWAY	R120	394,547	1,722	37,091	20,901	3,465	63,180	-	-	-	40,096	40,096	53,757	(14,342)	39,414
N KY LEGAL AID SOCIETY	R959	3,693,348	16,124	347,212	195,654	14,076	573,066	-	-	-	1,656	1,656	503,215	8,634	511,849
FLOYD COUNTY CONSV DIST	T036	175,605	767	16,509	9,303	5,551	32,129	-	-	-	-	-	23,926	3,142	27,068
ADAIR COUNTY FISCAL COURT	V001	2,955,960	12,904	277,872	156,580	121,604	565,960	-	-	-	-	-	402,719	53,501	456,221
ALLEN COUNTY FISCAL COURT	V002	4,478,307	19,551	411,007	237,237	85,645	763,440	-	-	-	21,618	21,618	610,165	21,221	631,385
ANDERSON COUNTY FISCAL COURT	V003	4,553,086	19,878	428,037	241,198	-	689,112	-	-	-	46,771	46,771	620,353	(23,620)	596,734
BALLARD COUNTY FISCAL CT	V004	4,210,717	18,383	395,850	223,061	-	637,295	-	-	-	237,651	237,651	573,706	(127,376)	446,330
BARREN CO FISCAL CT	V005	3,101,602	13,541	291,582	164,306	-	469,429	-	-	-	167,460	167,460	422,590	(87,311)	335,279
BATH CO FISCAL COURT	V006	2,547,558	11,122	239,496	134,956	166,043	551,617	-	-	-	-	-	347,102	79,606	426,708
BELL CO FISCAL CT	V007	5,654,868	24,688	531,615	299,565	-	855,868	-	-	-	225,637	225,637	770,470	(106,728)	663,742
BOONE CO FISCAL CT	V008	18,821,045	82,168	1,769,370	997,038	118,623	2,967,199	-	-	-	7,144	7,144	2,564,348	44,490	2,608,838
BOURBON CO FISCAL COURT	V009	4,095,903	17,882	385,057	216,979	-	619,517	-	-	-	195,034	195,034	558,063	(112,713)	445,349
BOYD COUNTY FISCAL COURT	V010	13,278,976	57,973	1,248,359	703,449	-	2,009,781	-	-	-	223,053	223,053	1,809,247	(99,952)	1,709,295
BOYLE COUNTY FISCAL COURT	V011	5,722,114	24,981	537,937	303,127	16,665	882,711	-	-	-	28,148	28,148	779,632	(643)	778,989
BRACKEN CO FISCAL COURT	V012	2,346,048	10,242	220,552	124,281	48,759	403,835	-	-	-	-	-	319,647	22,167	341,814
BREATHITT CO FISCAL COURT	V013	3,569,795	15,585	335,597	189,109	15,025	555,316	-	-	-	216,631	216,631	486,381	(79,938)	406,443
BRECKINRIDGE CO FISCAL CT	V014	5,352,461	23,368	503,186	283,545	102,992	913,091	-	-	-	34,631	34,631	729,267	19,801	749,068
BUTLER COUNTY FISCAL CT	V016	3,533,815	15,428	332,215	187,203	-	539,401	-	-	-	14,188	14,188	481,479	(6,234)	475,244
CALDWELL CO FISCAL COURT	V017	3,260,509	14,235	306,521	172,724	205,126	696,606	-	-	-	73,502	73,502	444,241	36,438	480,679
GALLOWAY CO FISCAL COURT	V018	7,499,299	32,740	705,011	397,273	-	1,135,023	-	-	-	91,641	91,641	1,021,772	(44,920)	976,852
CAMPBELL CO FISCAL CT	V019	15,979,482	69,762	1,502,235	846,508	652,253	3,070,757	-	-	-	-	-	2,177,188	287,380	2,464,568
CARLISLE CO FISCAL COURT	V020	2,281,555	9,961	214,489	120,865	16,098	361,413	-	-	-	55,482	55,482	310,860	(12,360)	298,499
CARROLL CO FISCAL CT	V021	4,866,584	21,246	457,509	257,806	79,994	816,554	-	-	-	47,783	47,783	663,067	1,548	664,615
CARTER CO FISCAL CT	V022	5,830,771	25,456	548,152	308,883	301,966	1,184,457	-	-	-	-	-	794,437	157,072	951,509
CASEY CO FISCAL COURT	V023	4,506,841	19,676	423,689	238,748	74,488	756,601	-	-	-	-	-	614,053	34,711	648,764
CHRISTIAN CO FISCAL COURT	V024	6,552,161	28,605	615,970	347,099	-	991,674	-	-	-	84,879	84,879	892,725	(39,496)	853,230
CLARK COUNTY FISCAL COURT	V025	5,506,006	24,038	517,621	291,679	321,337	1,154,674	-	-	-	14,877	14,877	750,188	123,482	873,670
CLAY COUNTY FISCAL CT	V026	7,545,291	32,941	709,334	399,709	55,740	1,197,724	-	-	-	73,574	73,574	1,028,038	6,385	1,034,424
CLINTON CO FISCAL COURT	V027	4,131,361	18,037	388,390	218,857	176,795	802,079	-	-	-	12,945	12,945	562,994	64,786	627,680
CRITTENDEN CO FIS CT	V028	3,288,618	14,357	309,164	174,213	203,351	701,085	-	-	-	-	-	448,071	91,498	539,569
DAVIESS CO FISCAL COURT	V030	11,669,411	50,946	1,097,044	618,183	192,002	1,958,175	-	-	-	-	-	1,589,945	111,389	1,701,334
EDMONSON CO FISCAL CRT	V031	2,584,599	11,284	242,979	136,918	64,471	455,652	-	-	-	-	-	352,149	30,476	382,626
ELLIOTT CO FISCAL CT	V032	1,517,871	6,627	142,695	80,409	-	229,731	-	-	-	126,633	126,633	206,808	(55,276)	151,532
ESTILL CO FISCAL COURT	V033	3,938,045	17,193	370,216	208,617	100,893	696,919	-	-	-	1,417	1,417	536,555	66,229	602,783
FLEMING CO FISCAL COURT	V035	2,248,583	9,817	211,390	119,118	20,270	360,594	-	-	-	30,414	30,414	306,367	(11,731)	294,636
FLOYD CO FISCAL COURT	V036	7,532,458	32,885	708,128	399,029	-	1,140,042	-	-	-	337,637	337,637	1,026,290	(174,665)	851,625
FRANKLIN CO FISCAL COURT	V037	8,311,793	36,287	781,393	440,314	-	1,257,995	-	-	-	99,771	99,771	1,132,473	(65,085)	1,067,388
FULTON COUNTY FISC CT	V038	5,352,562	23,368	503,195	283,508	317,770	1,127,884	-	-	-	-	-	729,281	159,448	888,729
GALLATIN CO FISCAL COURT	V039	4,064,403	17,744	382,095	215,210	167,841	782,991	-	-	-	-	-	553,771	97,486	651,257
GARRARD CO FISCAL COURT	V040	3,510,682	15,327	330,040	185,977	-	513,344	-	-	-	131,210	131,210	478,327	(69,328)	408,999
GRANT COUNTY FISCAL COURT	V041	5,129,791	22,995	482,253	271,749	-	776,397	-	-	-	146,285	146,285	698,929	(77,110)	621,819
GRAVES COUNTY FISCAL CT	V042	7,296,155	31,853	685,913	386,511	13,945	1,118,223	-	-	-	56,187	56,187	994,094	(31,424)	962,670
GRAYSON CO FISCAL COURT	V043	7,410,700	32,353	696,681	392,579	634,337	1,775,951	-	-	-	-	-	1,009,700	291,528	1,301,228
GREEN COUNTY FISCAL COURT	V044	1,471,625	6,425	138,348	77,959	-	222,731	-	-	-	127,646	127,646	200,507	(67,278)	133,230
GREENUP CO FISCAL CT	V045	7,961,081	34,756	748,423	421,736	46,319	1,251,234	-	-	-	235,567	235,567	1,084,689	(67,071)	1,017,619
HANCOCK CO FISCAL COURT	V046	4,710,316	20,564	442,818	249,527	-	712,909	-	-	-	37,987	37,987	641,776	(18,217)	623,558
HARDIN CO FISCAL COURT	V047	6,639,385	28,966	624,170	351,719	77,039	1,081,914	-	-	-	21,396	21,396	904,610	17,797	922,406
HARLAN CO FIS CT	V048	7,661,156	33,447	720,227	405,847	-	1,159,521	-	-	-	240,456	240,456	1,043,825	(155,781)	888,044
HARRISON CO FISCAL COURT	V049	2,913,386	12,719	273,888	154,336	92,403	533,345	-	-	-	-	-	396,946	50,834	447,779
HART COUNTY FISCAL COURT	V050	4,377,754	19,112	411,554	231,910	49,563	712,139	-	-	-	31,122	31,122	596,465	(45)	596,419
HENDERSON CO FISCAL COURT	V051	14,608,780	63,778	1,373,374	773,895	124,193	2,335,241	-	-	-	388,519	388,519	1,990,431	(78,964)	1,911,467
HENRY CO FISCAL COURT	V052	3,072,264	13,413	288,824	162,752	41,291	481,291	-	-	-	41,028	41,028	418,593	10,321	428,914
HICKMAN CO FISCAL COURT	V053	2,280,951	9,958	214,433	120,833	-	345,223	-	-	-	144,031	144,031	310,777	(60,290)	250,487
HOPKINS CO FISCAL COURT	V054	10,140,531	44,271	985,313	537,991	1,413,109	2,947,885	-	-	-	487,091	487,091	1,381,637	263,776	1,645,413
JACKSON CO FISCAL COURT	V055	1,894,179	7,877	169,611	95,576	-	273,064	-	-	-	216,325	216,325	245,818	(910,490)	(664,673)
JESSAMINE CO FISCAL COURT	V057	10,868,081	47,447	1,021,711	575,733	-	1,644,891	-	-	-	240,200	240,200	1,480,765	(104,901)	1,375,864
KNOX CO FISCAL CT	V060	3,750,680	16,375	352,602	198,691	3,276	570,944	-	-	-	70,278	70,278	511,026	(26,991)	484,035
KNOX CO FISCAL CT	V061	5,560,334	24,275	522,728	294,557	-	841,560	-	-	-	177,455	177,455	757,590	(100,786)	656,804
LARUE CO FISCAL COURT	V062	3,906,831	17,056	367,282	206,963	70,176	661,477	-	-	-	137,615	137,615	532,302	(10,627)	521,675
LAUREL COUNTY FISCAL COURT	V063	10,996,137	48,006	1,033,749	582,517	256,466	1,920,739	-	-	-	-	-	1,498,213	110,624	1,608,836
LAWRENCE CO FISCAL CT	V064	4,808,540	20,993	452,052	254,731	67,762	767,629	-	-	-	-	-	655,159	38,466	693,625
LEE COUNTY FISCAL COURT	V065	3,414,979	14,909	321,043	180,907	-	516,859	-	-	-	41,325	41,325	465,287	(18,513)	446,775

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plans	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plans	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
LESLIE CO FISCAL COURT	V066	6,111,497	26,681	574,543	323,754	-	924,979	-	-	-	573,491	573,491	832,685	(267,687)	564,998
LETCHER CO FISCAL COURT	V067	5,867,531	25,616	551,608	310,830	-	888,054	-	-	-	505,471	505,471	799,445	(228,449)	570,996
LEWIS COUNTY FISCAL COURT	V068	3,629,548	15,846	341,215	192,274	30,618	579,952	-	-	-	56,894	56,894	494,522	(3,331)	491,192
LINCOLN CO FISCAL COURT	V069	3,933,252	17,172	369,766	208,363	-	599,300	-	-	-	119,434	119,434	535,902	(68,146)	467,756
LIVINGSTON CO FISCAL CT	V070	4,144,512	18,094	389,626	219,554	94,669	721,944	-	-	-	14,729	14,729	564,686	56,583	621,269
LOGAN COUNTY FISCAL COURT	V071	6,494,531	28,354	610,552	344,046	-	982,951	-	-	-	221,484	221,484	884,873	(121,683)	763,190
LYON COUNTY FISCAL COURT	V072	1,934,166	8,444	181,831	102,462	18,914	311,651	-	-	-	-	-	263,528	9,705	273,233
MCCRACKEN CO FISCAL COURT	V073	7,503,006	32,756	705,359	397,469	-	1,135,585	-	-	-	267,809	267,809	1,022,277	(128,196)	894,080
MC CREARY CO FISCAL CT	V074	3,867,331	16,884	363,569	204,871	-	585,323	-	-	-	97,866	97,866	526,520	(54,580)	472,339
MCCLEAN COUNTY FISCAL CT	V075	4,027,383	17,582	407,612	213,348	-	611,469	-	-	-	-	-	548,723	110,228	658,951
MADISON CO FISCAL COURT	V076	10,421,319	45,497	979,710	552,066	-	1,577,273	-	-	-	365,819	365,819	1,419,894	(162,895)	1,257,000
MAGOFFIN CO FISCAL COURT	V077	3,050,002	13,216	286,731	161,573	11,770	473,390	-	-	-	255,943	255,943	415,560	(98,406)	317,154
MARION CO FISCAL COURT	V078	7,872,820	34,371	740,126	417,040	311,349	1,502,905	-	-	-	57,792	57,792	1,072,644	90,918	1,163,582
MARSHALL CO FISCAL COURT	V079	9,521,674	41,569	895,135	504,407	36,928	1,478,040	-	-	-	271,641	271,641	1,297,319	(88,258)	1,209,060
MARTIN CO FISCAL COURT	V080	3,229,385	14,099	303,595	171,076	-	488,769	-	-	-	160,702	160,702	400,000	(88,221)	311,780
MASON CO FIS CT	V081	6,076,344	26,528	571,238	321,892	170,545	1,090,204	-	-	-	-	-	827,896	86,536	914,431
MEADE COUNTY FISCAL COURT	V082	9,362,322	40,874	880,154	495,966	151,313	1,568,307	-	-	-	-	-	1,275,607	89,181	1,364,787
MENIFEES CO FISCAL COURT	V083	1,646,879	7,190	154,823	87,243	31,662	280,918	-	-	-	-	-	224,386	13,180	237,566
MERCER COUNTY FISCAL COURT	V084	3,479,099	15,189	327,071	184,304	-	526,564	-	-	-	83,029	83,029	474,024	(38,986)	435,037
METCALFE CO FISCAL COURT	V085	2,412,797	10,534	226,828	127,817	28,323	353,501	-	-	-	52,370	52,370	328,741	(2,974)	325,767
MONROE CO FISCAL COURT	V086	1,986,641	8,673	186,764	105,242	33,497	334,177	-	-	-	17,730	17,730	270,878	2,158	272,835
MONTGOMERY CO FISCAL CT	V087	6,555,295	28,619	616,265	347,265	109,280	1,101,428	-	-	-	-	-	893,152	53,509	946,662
MORGAN CO FISCAL CT	V088	2,135,830	9,325	200,790	113,145	5,080	328,339	-	-	-	59,717	59,717	291,005	(21,415)	269,590
MUHLBERG CO FISCAL CT	V089	10,126,665	44,211	952,010	536,457	79,028	1,611,705	-	-	-	38,632	38,632	1,379,748	36,307	1,416,055
NELSON CO FISCAL CT	V090	10,978,426	47,929	1,032,084	581,578	142,902	1,804,493	-	-	-	32,437	32,437	1,495,799	37,814	1,533,613
NICHOLAS CO FISCAL COURT	V091	9,965,965	2,282,642	214,592	120,922	141,322	486,801	-	-	-	22,294	22,294	311,008	(8,340)	395,348
OHIO COUNTY FISCAL CRT	V092	5,332,571	23,368	503,196	283,551	-	810,115	-	-	-	51,695	51,695	729,282	(28,803)	700,479
OLDHAM CO FISCAL COURT	V093	7,458,948	32,564	701,217	395,135	56,503	1,185,420	-	-	-	152,563	152,563	1,016,274	(25,885)	990,389
OWEN COUNTY FISCAL COURT	V094	2,927,742	12,782	275,238	155,096	48,106	491,221	-	-	-	19,609	19,609	398,902	6,975	405,877
OWSLEY CO FISCAL COURT	V095	1,583,992	6,915	148,911	83,911	-	239,738	-	-	-	98,613	98,613	215,817	(62,130)	153,687
PENDLETON CO FISCAL COURT	V096	3,063,696	13,375	288,019	162,298	8,121	471,814	-	-	-	100,207	100,207	417,426	(36,201)	381,224
PERRY COUNTY FISCAL COURT	V097	6,709,854	29,294	630,795	355,452	93,715	1,109,256	-	-	-	159,663	159,663	914,211	(66,851)	847,359
PIKE COUNTY FISCAL COURT	V098	16,620,293	72,560	1,562,477	880,454	-	2,515,492	-	-	-	368,732	368,732	2,264,498	(194,373)	2,070,125
POWELL CO FISCAL CT	V099	5,559,450	24,271	522,645	294,510	175,187	1,016,613	-	-	-	-	-	757,469	92,952	850,421
PULASKI CO FISCAL CT	V100	10,765,273	46,999	1,012,046	570,287	202,842	1,832,173	-	-	-	-	-	1,466,758	105,829	1,572,586
ROBERTSON CO FISCAL CT	V101	903,413	3,944	84,930	47,858	-	136,732	-	-	-	41,044	41,044	123,089	(18,251)	104,838
ROCKCASTLE CO FISCAL CT	V102	4,641,866	20,265	436,383	245,901	-	702,549	-	-	-	155,267	155,267	632,450	(68,514)	563,936
ROWAN CO FISCAL COURT	V103	5,002,355	21,839	470,272	264,998	251,510	1,008,620	-	-	-	-	-	681,566	108,727	790,293
RUSSELL CO FISCAL COURT	V104	4,499,589	19,644	423,007	238,364	-	681,016	-	-	-	38,165	38,165	613,064	(23,845)	589,220
SCOTT CO FISCAL CT	V105	5,956,973	26,007	560,016	315,569	-	901,592	-	-	-	106,919	106,919	811,632	(51,218)	760,414
SHELBY CO FISCAL COURT	V106	5,758,845	25,142	541,390	305,073	-	846,465	-	-	-	194,716	194,716	784,637	(101,743)	682,894
SIMPSON CO FISCAL COURT	V107	5,258,981	22,959	494,398	278,593	224,528	1,020,278	-	-	-	-	-	716,531	108,912	825,442
SPENCER CO TREASURER	V108	2,581,984	11,272	242,733	136,780	-	379,513	-	-	-	95,461	95,461	351,793	(51,454)	300,339
TAYLOR COUNTY FISCAL COURT	V109	4,462,593	20,356	438,331	246,999	40,140	745,827	-	-	-	57,108	57,108	635,274	2,887	638,160
TODD COUNTY FISCAL COURT	V110	3,200,872	13,974	300,915	169,565	-	484,454	-	-	-	139,954	139,954	436,116	(80,850)	355,266
TRIGG COUNTY FISCAL COURT	V111	3,782,347	16,513	355,579	200,369	6,312	578,772	-	-	-	6,889	6,889	515,341	(1,943)	513,398
TRIMBLE CO FISCAL COURT	V112	2,220,457	9,694	208,746	117,628	-	336,068	-	-	-	76,072	76,072	302,535	(35,375)	267,160
UNION COUNTY FISCAL COURT	V113	4,650,110	20,301	437,158	246,338	42,264	726,190	-	-	-	229,407	229,407	633,573	(67,201)	566,372
WARREN COUNTY FISCAL COURT	V114	14,153,522	61,791	1,330,576	749,778	384,989	2,527,133	-	-	-	-	-	1,928,403	173,822	2,102,225
WASHINGTON CO FIS COURT	V115	3,040,862	13,276	285,872	161,089	10,925	471,161	-	-	-	38,589	38,589	414,314	(8,777)	405,537
WAYNE COUNTY FISCAL COURT	V116	6,632,839	28,957	623,555	351,372	77,230	1,081,114	-	-	-	97,812	97,812	903,718	(32,731)	870,987
WEBSTER CO FISCAL COURT	V117	6,706,083	29,277	630,440	355,252	119,178	1,134,147	-	-	-	30,858	30,858	913,697	66,121	979,818
CITY OF HIGHLAND HEIGHTS	V119	502,481	2,194	47,238	26,619	19,956	96,007	-	-	-	-	-	68,462	10,970	79,432
WOODFORD CO FISCAL COURT	V120	6,449,690	28,158	606,337	341,670	-	976,165	-	-	-	168,568	168,568	878,764	(83,395)	795,369
FAMILY HEALTH CENTER	V122	30,666,401	133,882	2,882,955	1,624,542	2,093,667	6,735,046	-	-	-	-	-	4,178,266	933,016	5,111,282
LOUISVILLE MEM COMM	V125	306,953	1,340	28,857	16,261	7,536	53,993	-	-	-	-	-	41,822	3,259	45,081
LOU & JEFF CO RIVERPORT	V126	797,024	3,480	74,928	42,222	16,131	136,761	-	-	-	5,548	5,548	108,594	3,019	111,613
LOU LABOR MANAGER COM	V127	112,304	490	10,558	5,949	-	16,997	-	-	-	55,355	55,355	15,301	(36,623)	(21,321)
T A R C	V129	64,540,703	281,769	6,067,485	3,419,022	1,357,989	11,126,265	-	-	-	-	-	8,793,606	697,882	9,491,487
ANCHORAGE BD OF EDUCATION	V130	1,563,641	6,826	146,998	82,833	-	236,658	-	-	-	56,759	56,759	213,044	(33,263)	179,782
MOUNTAIN ARTS CENTER	V136	412,916	1,803	38,818	21,874	-	62,495	-	-	-	107,138	107,138	56,259	(49,890)	6,369
FRANKLIN CO CONS DIST	V137	121,154	529	11,390	6,418	1,123	19,499	-	-	-	-	-	16,507	563	17,071
CITY OF WURLAND	V145	139,995	611	13,161	7,416	4,234	25,422	-	-	-	-	-	19,074	2,681	21,755
HARDIN CO WATER DIST #2	V147	5,904,253	25,777	555,060	312,776	660,856	1,554,468	-	-	-	-	-	804,449	335,838	1,140,287
HOUSING AUTH OF HENDERSON	V151	2,174,277	9,492	204,404	115,182	19,381	348,459	-	-	-	5,875	5,875	296,243	4,151	300,394
JEFF CO BD OF ED	V156	385,681,594	1,683,791	36,258,008	20,431,351	-	58,373,149	-	-	-	7,414,240	7,414,240	52,548,728	(3,441,996)	49,106,732
BIG SANDY AREA COMM PRO	V158	4,132,484	18,041	388,496	218,917	114,960	743,414	-	-	-	193,886	193,886	563,047	(4,318)	558,729
CITY OF ERLANGER	V159	4,196,465	18,321	394,511	222,306	63,249	698,387	-	-	-	88,944	88,944	571,764	4,980	576,745

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
EAST BERNSTADT BD OF ED	V163	654,071	2,856	61,489	34,649	-	98,994	-	-	-	45,763	45,763	89,117	(25,967)	63,149
CITY OF ADAIRVILLE	V171	312,533	1,364	29,381	16,556	4,135	51,437	-	-	-	3,317	3,317	42,582	1,362	43,944
MADISON CO CONSERVAT DIST	V176	71,342	311	6,707	3,779	1,984	12,782	-	-	-	-	-	9,720	888	10,609
MARSHALL CO SEN CITIZENS	V179	134,725	588	12,666	7,137	26,924	47,315	-	-	-	20,004	20,004	18,356	(2,076)	16,280
CITY OF CENTRAL CITY	V189	2,627,899	11,473	247,049	139,212	13,477	411,212	-	-	-	33,378	33,378	358,049	(16,513)	341,536
CITY OF BUTLER	V196	63,707	278	5,989	3,375	2,848	12,490	-	-	-	10,116	10,116	8,680	(2,312)	6,368
CITY OF HAZARD	V197	8,691,781	37,964	817,116	460,444	363,676	1,679,182	-	-	-	356,797	356,797	1,184,246	92,796	1,277,043
MOUNTAIN WATER DISTRICT	V198	242,159	1,057	22,765	12,828	-	36,651	-	-	-	2,396	2,396	32,994	(1,129)	31,865
PULASKI COUNTY LIBRARY	V200	1,030,197	4,498	96,849	54,574	-	155,921	-	-	-	11,103	11,103	140,363	(5,169)	135,194
BARREN/METCALFE CO AMB SR	V205	384,198	1,677	36,119	20,353	-	58,149	-	-	-	20,858	20,858	52,347	(11,469)	40,877
SHELBYVILLE MUN WATER&SEWER	V206	2,230,629	9,738	209,702	118,167	14,730	352,337	-	-	-	29,684	29,684	303,921	(2,562)	301,359
BELL CO PUBLIC LIBRARY	V207	493,798	2,156	46,422	26,159	-	74,737	-	-	-	22,984	22,984	67,280	(12,338)	54,942
CITY OF WALTON	V208	548,732	2,396	51,586	29,069	44,361	127,412	-	-	-	65,822	65,822	74,764	2,066	76,831
MURRAY TOURISM COMMISSION	V218	132,132	577	12,422	7,000	1,068	21,066	-	-	-	12,286	12,286	18,003	(4,390)	13,612
BELLEVEU BD OF EDUCATION	V219	1,944,735	8,490	182,825	103,022	91,882	386,218	-	-	-	-	-	264,968	42,084	307,052
PENNYROYAL AREA MUSEUM	V224	212,470	928	19,974	11,256	-	32,157	-	-	-	365	365	28,949	(184)	28,765
OWENSBORO RIVERPORT AUTH	V230	4,125,617	18,012	387,855	218,556	441,527	1,065,950	-	-	-	-	-	562,119	234,928	797,046
BIG SANDY AREA DEV DIST	V236	4,913,246	21,450	461,895	260,278	-	743,623	-	-	-	246,316	246,316	669,425	(113,761)	555,664
BLUE GRASS COMM ACTION	V237	8,731,057	38,118	820,809	462,525	436,368	1,757,819	-	-	-	-	-	1,189,598	184,084	1,373,682
HARDIN CO WATER DIST #1	V247	5,533,595	24,158	520,214	293,140	658,779	1,496,292	-	-	-	2,988	2,988	753,947	271,374	1,025,321
HENDERSON CO RIVER AUTH	V251	1,391,463	6,075	130,812	73,712	30,959	241,558	-	-	-	37,207	37,207	189,585	(11,794)	177,791
KENTON CO PUBLIC LIBRARY	V259	9,691,083	42,309	911,061	513,382	233,882	1,700,633	-	-	-	-	-	1,320,400	108,031	1,428,431
LAUREL CO BD OF EDUCATION	V263	20,419,452	89,146	1,919,637	1,081,713	527,017	3,617,514	-	-	-	-	-	2,782,130	250,448	3,032,578
RUSSELLVILLE ELEC PL BD	V271	1,869,976	8,164	175,797	99,061	17,622	300,964	-	-	-	11,466	11,466	264,782	6,912	261,695
HOUSING AUTH OF MAYSVILLE	V281	709,619	3,098	66,711	37,592	61,585	166,987	-	-	-	23,299	23,299	96,685	10,124	106,809
CITY OF PIKEVILLE	V298	3,987,411	17,408	374,857	211,252	187,929	791,426	-	-	-	-	-	543,251	86,055	629,306
HOUSING AUTH OF SOMERSET	V300	1,010,858	4,413	95,011	53,550	-	152,994	-	-	-	19,196	19,196	137,728	(10,454)	127,275
CITY OF CAVE CITY	V305	870,915	3,802	81,875	46,136	109,581	241,395	-	-	-	-	-	118,661	52,955	171,616
HOUSING AUTH OF SHELBYVILLE	V306	269,830	1,178	25,367	14,294	8,785	49,624	-	-	-	10,636	10,636	36,764	1,405	38,169
NORTHERN KY AREA DEV DIST	V308	6,543,826	28,569	615,187	346,657	-	994,412	-	-	-	113,580	113,580	891,590	(49,618)	841,972
CAMPBELL CO BD OF ED	V319	14,875,926	64,945	1,398,489	788,047	204,733	2,456,213	-	-	-	36,273	36,273	2,026,830	60,930	2,087,760
CHRISTIAN CO CONS DIST	V324	189,894	829	17,852	10,060	35,396	64,137	-	-	-	-	-	25,873	15,770	41,643
CITY OF OWENSBORO	V330	21,411,533	93,477	2,012,903	1,134,269	188,986	3,429,635	-	-	-	111,809	111,809	2,917,300	4,372	2,921,672
SANDY VALLEY TRANS SER IN	V336	3,509,848	15,323	329,962	185,933	313,673	844,891	-	-	-	-	-	478,213	152,200	630,414
FRANKFORT ELEC WATER BD	V337	24,591,568	107,361	2,311,858	1,302,730	264,747	3,986,696	-	-	-	322,420	322,420	3,350,576	41,545	3,392,121
CITY OF RADCLIFF	V347	4,873,880	21,278	458,194	258,192	80,753	818,418	-	-	-	-	-	664,061	36,601	700,662
CITY OF ELSMERE	V359	904,036	3,947	84,989	47,891	30,820	167,646	-	-	-	-	-	123,174	14,755	137,929
LONDON LAUREL CO COMM CTR	V363	1,173,554	5,123	110,326	62,169	51,802	229,420	-	-	-	-	-	159,896	31,050	190,945
PADUCAH MCCRACKEN CO TOUR	V373	378,605	1,653	35,593	20,056	26,687	83,989	-	-	-	-	-	51,585	12,489	64,074
CITY OF BERE A	V376	11,301,398	49,339	1,062,447	598,688	143,368	1,853,842	-	-	-	-	-	1,539,804	68,541	1,608,345
CITY OF ELKHORN CITY	V398	240,440	1,050	22,604	12,737	-	36,391	-	-	-	35,161	35,161	32,760	(16,966)	15,794
PULASKI CO SOIL CONS DIST	V400	192,565	841	18,103	10,201	8,065	37,210	-	-	-	-	-	26,237	4,691	30,928
MARY W WELDON MEM PUB LIB	V405	468,333	2,045	44,028	24,810	20,604	91,486	-	-	-	-	-	11,905	63,810	75,715
BELL/WHITLEY COMM ACTION	V407	5,153,562	22,499	484,487	273,008	18,664	798,659	-	-	-	-	-	702,168	(22,968)	679,199
UNION EMERGENCY SERVICES	V408	-	-	-	-	-	-	-	-	-	45,281	45,281	-	(29,987)	(29,987)
DAYTON CITY SCHOOLS	V419	2,179,334	9,514	204,880	115,449	37,749	367,592	-	-	-	75,506	75,506	296,932	(6,331)	290,601
PENNYRILE ALLIED COMM SER	V424	6,166,482	26,921	579,712	326,667	146,544	1,079,845	-	-	-	12,499	12,499	840,177	52,529	892,706
OWENSBORO MUN UTILITIES	V430	36,954,089	161,332	3,474,062	1,957,630	508,849	6,101,873	-	-	-	424,752	424,752	5,034,957	(70,152)	4,964,805
APPALACHIAN RES & DEFENSE	V436	2,480,132	10,828	233,158	131,384	-	375,370	-	-	-	387,318	387,318	337,916	(204,073)	133,843
FKT/FLN CO TOUR&CONV COM	V437	297,624	1,299	27,980	15,767	9,384	54,430	-	-	-	-	-	40,551	5,480	46,031
CITY OF ELIZABETHTOWN	V447	14,579,683	63,651	1,370,639	772,354	-	2,206,644	-	-	-	472,949	472,949	1,986,467	(230,418)	1,756,049
LUDLOW BD OF EDUCATION	V459	1,666,254	7,274	156,645	88,269	27,236	279,424	-	-	-	82,937	82,937	227,025	(16,377)	210,649
LONDON LAUREL TOURIST COM	V463	325,222	1,420	30,574	17,229	9,312	58,534	-	-	-	-	-	44,311	5,157	49,468
PADUCAH POWER SYSTEM	V473	10,218,988	44,614	960,689	541,347	377,427	1,924,077	-	-	-	114,224	114,224	1,392,327	80,963	1,473,290
KY RIVER FOOTHILLS DEV CO	V476	13,263,443	57,905	1,246,899	702,626	154,035	2,161,466	-	-	-	169,769	169,769	1,807,131	31,567	1,838,697
WEST PULASKI WATER DISTR	V500	594,353	2,595	55,875	31,486	14,718	70,884	-	-	-	7,084	7,084	80,980	1,415	82,395
CITY OF PARK CITY	V505	-	-	-	-	9,233	9,233	-	-	-	22,955	22,955	-	(3,411)	(3,411)
BELL CO SOLID WASTE OFFIC	V507	399,326	1,743	37,541	21,154	37,560	97,998	-	-	-	-	-	54,408	18,974	73,381
CITY OF UNION	V508	218,943	956	20,583	11,598	31,883	65,021	-	-	-	-	-	29,831	15,462	45,293
HOPKINSVILLE WATER ENW ATH	V524	6,361,838	27,774	598,078	337,016	355,798	1,318,656	-	-	-	-	-	866,794	162,569	1,029,363
AUDUBON AREA COMM SER INC	V530	25,144,581	109,775	2,363,847	1,332,026	676,948	4,482,596	-	-	-	-	-	3,425,924	333,752	3,759,676
CAPITAL COMMUNITY ED ID A	V537	209,836	916	19,727	11,116	-	34,271	-	-	-	7,187	7,187	28,590	(3,717)	24,873
ELIZABETHTOWN TOUR/CON BU	V547	563,669	2,461	52,991	29,860	51,143	136,455	-	-	-	-	-	76,799	25,318	102,117
BEECHWOOD BOARD OF EDUC	V559	2,141,584	9,350	201,331	113,450	59,017	383,147	-	-	-	-	-	291,789	27,356	319,145
LONDON-LAUREL CO IDA	V563	143,539	627	13,494	7,604	31,589	53,313	-	-	-	-	-	19,557	14,235	33,792
SOUTHERN MADISON WATER DT	V576	691,663	3,020	65,023	36,641	-	104,684	-	-	-	35,854	35,854	94,238	(22,228)	72,010
PINEVILLE UTILITY COMM	V607	1,978,311	8,637	185,981	104,800	22,330	321,749	-	-	-	-	-	269,543	14,222	283,765
WALTON FIRE DIST/EMS	V608	63,644	278	5,983	3,372	24,462	34,094	-	-	-	-	-	8,671	10,174	18,845

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
			Difference Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plans	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plans	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions
SOUTHGATE BD OF ED	V619	329,589	1,439	30,985	17,460	-	-	-	13,153	13,153	44,906	(8,579)	36,327	
HOPKINSVL ELECTRIC SYSTEM	V624	6,371,513	27,816	598,987	337,529	45,829	1,010,161	-	-	-	868,112	21,906	890,018	
CITY OF WHITESVILLE	V630	365,380	1,595	34,349	19,356	1,523	56,823	-	-	17,147	49,783	(6,106)	43,676	
FARMDALE WATER DISTRICT	V637	261,970	1,144	24,628	13,878	-	39,649	-	-	25,471	35,693	(12,374)	23,319	
CITY OF VINE GROVE	V647	1,002,397	4,376	94,236	53,102	-	151,713	-	-	40,594	136,576	(18,965)	117,610	
KENTON CO BD OF ED	V659	35,331,499	154,249	3,321,522	1,871,674	103,131	5,450,576	-	-	537,075	537,075	4,813,881	(312,886)	4,500,995
LAUREL CO CONSERV DIST	V663	97,498	426	9,166	5,165	566	15,322	-	-	10,819	13,284	(6,930)	6,354	
PADUCAH-MCCRACKEN CO JOIN	V673	3,028,183	13,220	284,680	160,417	-	458,317	-	-	67,739	412,587	(33,508)	379,079	
MADISON CO UTILITIES DIST	V676	1,040,878	4,544	97,853	55,140	28,393	185,930	-	-	-	141,819	14,205	156,024	
BELL CO CONSERVATION DIST	V707	50,565	221	4,754	2,679	-	7,663	-	-	802	6,889	(462)	6,428	
HEBRON FIRE PROTECTION DI	V708	132,220	577	12,431	7,005	1,630	21,643	-	-	177	18,016	1,006	19,022	
SILVER GROVE BD OF ED	V719	353,276	1,542	33,212	18,715	-	53,468	-	-	103,530	48,133	(60,871)	(12,738)	
PENNYRILE AREA DEVP DIST	V724	3,666,933	16,009	344,729	194,255	-	554,993	-	-	148,584	499,616	(71,402)	428,214	
GREEN RIV AREA DEL DIST	V730	5,282,876	23,064	496,644	279,859	33,881	833,447	-	-	98,067	719,786	(18,254)	701,532	
KY ASSOC OF CO (KACO)	V737	7,245,100	31,630	681,113	383,807	29,795	1,126,346	-	-	34,704	987,138	5,332	992,469	
JEFF CO MED CENTER LAUNDR	V756	4,711,110	20,568	442,892	249,569	91,425	804,454	-	-	-	641,884	52,938	694,822	
ERLANGER/ELSMERE BD OF ED	V759	7,027,016	30,678	660,611	372,254	325,027	1,388,570	-	-	-	957,244	184,853	1,142,277	
MCCRACKEN CO PUB LIBRARY	V773	2,180,037	9,518	204,946	115,487	87,191	417,141	-	-	-	297,028	40,848	337,876	
POINT PLEASANT FIRE DIST	V808	12,024	52	1,130	637	16,597	18,417	-	-	25,538	1,638	395	2,033	
NEWPORT BD OF ED	V819	6,947,591	30,331	653,144	368,046	191,709	1,243,231	-	-	-	946,602	93,954	1,040,556	
REGIONAL WTR RESOURCE AGENCY	V830	8,775,811	38,313	825,016	464,896	196,601	1,524,826	-	-	-	1,195,695	100,685	1,296,380	
KYIANA REG PLANNING DEV	V856	9,317,691	40,679	875,958	493,602	435,469	1,845,708	-	-	-	1,269,526	224,489	1,494,015	
COVINGTON BD OF ED	V859	17,251,502	75,316	1,621,817	913,892	149,105	2,760,131	-	-	44,502	2,450,502	32,398	2,382,898	
PADUCAH-MCCRACKEN CO RIV	V873	1,531,449	6,686	143,972	81,128	32,688	264,474	-	-	-	208,658	18,752	227,411	
CITY OF WILDER	V919	459,900	2,008	43,235	24,363	-	69,606	-	-	24,372	62,661	(11,143)	51,518	
OWENSBORO METRO PLAN COMM	V920	1,535,251	5,821	125,339	70,629	-	201,788	-	-	34,101	181,654	(32,108)	149,546	
HOUSING AUTH OF FRANKFORT	V937	1,339,177	5,847	125,896	70,942	44,710	277,306	-	-	34,924	182,462	15,118	197,580	
CITY OF COVINGTON	V959	11,836,501	51,675	1,112,752	627,035	-	1,791,462	-	-	311,138	1,612,711	(192,264)	1,420,447	
ADAIR COUNTY ATTORNEY	W001	303,982	1,327	28,577	16,103	5,656	51,644	-	-	-	41,417	3,250	44,667	
ANDERSON COUNTY ATTORNEY	W003	185,300	809	17,420	9,816	12,019	40,064	-	-	9,572	25,247	3,988	29,235	
BALLARD COUNTY ATTORNEY	W004	187,450	818	17,622	9,930	1,753	30,124	-	-	1,460	25,540	(239)	25,301	
BOYD COUNTY ATTORNEY	W010	474,745	2,073	44,631	25,149	-	71,853	-	-	23,729	64,683	(10,980)	53,704	
BOYLE COUNTY ATTORNEY	W011	187,347	818	17,613	9,925	-	28,355	-	-	13,756	25,526	(7,127)	18,399	
BREATHITT CO ATTORNEY	W013	281,297	1,228	26,445	14,902	13,719	56,293	-	-	-	38,226	7,476	45,802	
BULLITT COUNTY ATTORNEY	W015	900,216	3,930	84,629	47,689	389,797	526,045	-	-	-	122,654	168,907	291,561	
BUTLER COUNTY ATTORNEY	W016	141,321	617	13,286	7,486	-	21,389	-	-	2,804	19,255	(1,624)	17,631	
CALDWELL COUNTY ATTORNEY	W017	243,188	1,062	22,862	12,883	-	36,807	-	-	10,144	33,134	(5,856)	27,278	
CALLOWAY COUNTY ATTORNEY	W018	521,608	2,277	49,036	27,632	30,664	109,610	-	-	-	71,069	17,340	88,409	
CAMPBELL COUNTY ATTORNEY	W019	1,320,766	5,766	124,165	69,967	34,067	233,966	-	-	11,306	179,953	17,870	197,823	
CARLSLE COUNTY ATTORNEY	W020	73,839	322	6,942	3,912	-	11,176	-	-	523	10,060	(315)	9,745	
CHILD SUPPORT ENFORCEMENT	W022	245,372	1,071	23,067	12,999	32,468	69,605	-	-	-	33,432	15,848	49,279	
CHRISTIAN COUNTY ATTORNEY	W024	988,894	4,317	92,966	52,386	4,511	154,180	-	-	1,595	134,736	2,325	137,061	
CLAY COUNTY ATTORNEY	W026	325,842	1,423	30,633	17,261	14,758	64,075	-	-	-	44,396	7,406	51,802	
CLINTON CO ATTORNEY	W027	164,588	719	15,473	8,719	-	24,910	-	-	3,592	22,425	(1,631)	20,794	
CRITTENDEN CO ATTORNEY	W028	-	-	-	-	-	-	-	-	6,185	6,185	(3,244)	(3,244)	
CUMBERLAND CO ATTORNEY	W029	147,650	645	13,881	7,822	208	22,555	-	-	6,862	20,117	(4,458)	15,659	
EDMONSON COUNTY ATTORNEY	W031	56,565	247	5,318	2,997	-	8,561	-	-	3,418	7,707	(14,857)	(7,150)	
ELLIOTT COUNTY ATTORNEY	W032	110,374	482	10,376	5,847	4,234	20,940	-	-	2,526	15,038	84	15,122	
ESTILL COUNTY ATTORNEY	W033	252,322	1,102	23,721	13,367	3,060	41,249	-	-	874	34,379	1,664	36,043	
FLEMING COUNTY ATTORNEY	W035	523,833	2,287	49,246	27,750	-	79,282	-	-	30,940	71,372	(13,701)	57,671	
GALLATIN COUNTY ATTORNEY	W039	155,592	679	14,627	8,242	3,186	26,735	-	-	4,139	21,199	392	21,592	
GRANT COUNTY CHILD SUPPOR	W041	232,657	1,016	21,872	12,325	3,572	38,784	-	-	253	31,699	2,260	33,959	
GRAYSON COUNTY ATTORNEY	W043	331,676	1,448	31,181	17,570	5,589	55,789	-	-	-	45,190	2,878	48,068	
GREEN COUNTY ATTORNEY	W044	166,052	725	15,611	8,797	3,145	28,277	-	-	10,268	10,268	22,624	20,447	
GREENUP CO ATTY/CHILD SUP	W045	347,544	1,517	32,673	18,411	-	52,601	-	-	3,126	47,333	(1,446)	45,906	
HARDIN COUNTY ATTORNEY	W047	1,469,041	6,413	138,105	77,822	93,804	316,145	-	-	37,039	200,155	14,394	214,549	
HARLAN COUNTY ATTORNEY	W048	744,789	3,252	70,018	39,455	12,323	125,048	-	-	1,431	101,477	4,166	105,643	
HART COUNTY ATTORNEY	W050	362,310	1,582	34,061	19,193	-	54,836	-	-	22,989	49,364	(10,599)	38,805	
HENDERSON CO ATTORNEY	W051	551,303	2,407	51,828	29,205	10,067	93,517	-	-	37,519	75,114	(8,901)	66,213	
HENRY COUNTY ATTORNEY	W052	42,842	273	5,870	3,308	2,398	11,849	-	-	7,978	8,508	(4,289)	4,219	
JACKSON COUNTY ATTORNEY	W055	171,625	749	16,134	9,092	-	31,193	-	-	805	23,384	3,121	26,505	
JEFFERSON CO ATTORNEY	W056	12,561,975	54,842	1,180,954	665,466	-	1,901,263	-	-	1,071,355	1,711,556	(556,505)	1,155,051	
JOHNSON CO ATTORNEY	W058	351,374	1,534	33,033	18,614	28,834	82,014	-	-	-	47,874	13,881	61,756	
KNOTT COUNTY ATTORNEY	W060	249,588	1,090	23,464	13,222	-	37,775	-	-	3,951	34,006	(1,862)	32,144	
KNOX COUNTY ATTORNEY	W061	455,102	1,987	42,784	24,109	16,937	85,817	-	-	-	62,007	9,716	71,723	
LAUREL COUNTY ATTORNEY	W063	917,654	4,006	86,269	48,612	26,918	165,805	-	-	19,023	125,029	9,933	134,962	
LAWRENCE COUNTY ATTORNEY	W064	254,717	1,112	23,946	13,494	13,824	52,376	-	-	288	34,705	5,546	40,251	
LESLIE COUNTY ATTORNEY	W066	214,125	935	20,130	11,343	-	32,408	-	-	1,971	29,174	(1,070)	28,105	

Kentucky Retirement Systems
 Schedule B - Schedule of Pension Amounts by Employer
 Fiscal Year Ended June 30, 2016
 (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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
LETCHER COUNTY ATTORNEY	W067	327,678	1,431	30,805	17,359	-	49,594	-	-	-	23,397	23,397	44,646	(10,673)	33,973
LINCOLN COUNTY ATTORNEY	W069	417,891	1,824	39,286	22,138	13,770	77,018	-	-	-	300	300	56,937	8,995	65,932
LIVINGSTON CO ATTORNEY	W070	136,262	595	12,810	7,218	5	20,628	-	-	-	789	789	18,566	(324)	18,242
LOGAN COUNTY ATTORNEY	W071	88,507	386	8,321	4,689	2,075	15,470	-	-	-	-	-	12,059	1,159	13,218
MCCRACKEN COUNTY ATTORNEY	W073	61,277	268	5,761	3,246	2,076	11,351	-	-	-	9,128	9,128	8,349	(2,413)	5,936
MADISON COUNTY ATTORNEY	W076	16,052	70	1,509	850	8,737	11,166	-	-	-	-	-	2,187	3,625	5,812
MAGOFFIN CO ATTORNEY	W077	66,749	291	6,275	3,536	-	10,103	-	-	-	1,210	1,210	9,095	(724)	8,370
MARSHALL COUNTY ATTORNEY	W079	87,788	383	8,253	4,651	2,473	15,760	-	-	-	8,674	8,674	11,961	(1,961)	10,000
MARTIN COUNTY ATTORNEY	W080	266,384	1,163	25,043	14,112	11,697	52,014	-	-	-	-	-	36,295	5,215	41,510
MEADE COUNTY ATTORNEY	W082	197,470	862	18,564	10,461	-	29,887	-	-	-	9,635	9,635	26,905	(4,268)	22,637
MENEFEE COUNTY ATTORNEY	W083	89,659	391	8,429	4,750	-	13,570	-	-	-	3,382	3,382	12,216	(1,685)	10,531
MERCER COUNTY ATTORNEY	W084	263,497	1,150	24,771	13,959	18,740	58,620	-	-	-	-	-	35,901	11,662	47,563
METCALFE COUNTY ATTORNEY	W085	180,384	788	16,958	9,556	1,972	29,274	-	-	-	3,181	3,181	24,577	(14)	24,563
MONTGOMERY CO ATTORNEY	W087	26,401	115	2,482	1,399	14,369	18,365	-	-	-	-	-	3,597	5,962	9,560
NELSON COUNTY ATTORNEY	W090	517,851	2,261	48,683	27,433	23,099	101,476	-	-	-	-	-	70,557	10,553	81,110
NICHOLAS COUNTY ATTORNEY	W091	27,312	119	2,568	1,447	-	4,134	-	-	-	9,204	9,204	3,721	(5,849)	(2,128)
OHIO COUNTY ATTORNEY	W092	257,494	1,124	24,207	13,641	17,638	56,610	-	-	-	-	-	35,083	11,025	46,108
OWSLEY COUNTY ATTORNEY	W095	123,870	541	11,645	6,562	5,680	24,428	-	-	-	-	-	16,877	2,859	19,736
PENDLETON COUNTY ATTORNEY	W096	122,765	536	11,541	6,503	5,657	24,237	-	-	-	721	721	16,727	1,869	18,596
PERRY COUNTY ATTORNEY	W097	453,631	1,980	42,646	24,031	8,744	77,402	-	-	-	11,126	11,126	61,807	1,174	62,981
PIKE COUNTY ATTORNEY	W098	1,286,830	5,618	120,975	68,169	66,393	261,156	-	-	-	-	-	175,329	33,489	208,819
POWELL COUNTY ATTORNEY	W099	268,372	1,172	25,230	14,217	-	40,618	-	-	-	5,806	5,806	36,565	(2,941)	33,625
ROWAN COUNTY ATTORNEY	W103	3,664	16	344	194	-	554	-	-	-	3,064	3,064	499	(1,684)	(1,185)
RUSSELL COUNTY ATTORNEY	W104	306,250	1,337	28,791	16,223	-	46,351	-	-	-	5,418	5,418	41,726	(2,663)	39,064
SCOTT COUNTY ATTORNEY	W105	78,348	342	7,366	4,150	-	11,858	-	-	-	12,972	12,972	10,675	(5,874)	4,800
SHELBY COUNTY ATTORNEY	W106	115,169	503	10,827	6,101	3,914	21,345	-	-	-	1,408	1,408	15,892	2,008	17,900
SIMPSON COUNTY ATTORNEY	W107	29,969	131	2,817	1,588	16,311	20,847	-	-	-	-	-	4,083	6,768	10,851
TAYLOR COUNTY ATTORNEY	W109	277,155	1,210	26,055	14,682	-	41,948	-	-	-	3,358	3,358	37,762	(1,778)	35,984
TODD COUNTY ATTORNEY	W110	115,087	502	10,819	6,097	9,336	26,755	-	-	-	-	-	15,680	5,849	21,530
UNION COUNTY ATTORNEY	W113	16,099	70	1,513	853	-	2,437	-	-	-	285	285	2,193	(140)	2,053
WARREN CO ATTY/CHILD SUPP	W114	1,285,200	5,611	120,822	68,083	122,098	316,614	-	-	-	-	-	175,107	59,475	234,582
WASHINGTON CO ATTORNEY	W115	147,452	644	13,862	7,811	13,894	36,211	-	-	-	-	-	20,090	6,010	26,100
WHITLEY COUNTY ATTORNEY	W118	123,838	541	11,642	6,560	19,611	38,354	-	-	-	1,513	1,513	16,873	12,360	29,232
WOLFE COUNTY ATTORNEY	W119	193,125	843	18,156	10,231	1,085	30,315	-	-	-	4,768	4,768	26,313	(1,260)	25,053
WOODFORD COUNTY ATTORNEY	W120	346,214	1,511	32,548	18,341	5,809	58,209	-	-	-	-	-	47,171	2,825	49,996
OWENSBORO DAVIESS CO TOUR	X030	405,416	1,770	38,113	21,477	27,909	89,269	-	-	-	2,962	2,962	55,238	9,619	64,856
FAYETTE CO ATTORNEY OFF	X034	4,056,220	17,708	381,326	214,877	-	613,911	-	-	-	314,155	314,155	552,656	(149,430)	403,226
KENTON COUNTY ATTORNEY	X059	2,296,691	10,027	215,912	121,666	24,319	379,925	-	-	-	69,383	69,383	312,922	(12,684)	300,238
GEORGETOWN WATER & SEWER	X105	5,979,179	26,104	562,104	316,745	35,041	939,994	-	-	-	30,717	30,717	814,657	10,460	825,118
LOU FIREFIGHTERS PENS FUN	X956	320,990	1,401	30,176	17,004	1,833	50,415	-	-	-	1,142	1,142	43,735	4	43,739
Total All Entities		\$ 4,923,618,237	\$ 21,495,303	\$ 462,870,390	\$ 260,826,993	\$ 75,234,865	\$ 820,427,551	\$ -	\$ -	\$ -	\$ 75,234,865	\$ 75,234,865	\$ 670,838,017	\$ -	\$ 670,838,017

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016

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.

<u>Employer</u>	<u>Employer Code</u>	2016 Actual Employer Contributions	2016 Employer Allocation Percentage
JEFFERSON CO SHERIFF	39932	\$ 1,601,361	1.514817%
KENTON CO SHERIFF	39934	313,547	0.296601%
CAMPBELL CO SHERIFF	39936	32,730	0.030961%
FAYETTE CO SHERIFF	39938	383,905	0.363157%
DAVISS CO SHERIFF	39940	440,249	0.416456%
HARDIN COUNTY SHERIFF	39944	230,727	0.218258%
WARREN COUNTY SHERIFF	39946	405,015	0.383126%
BOONE COUNTY SHERIFF	39948	1,636,138	1.547715%
MADISON COUNTY SHERIFF	39952	168,272	0.159178%
BULLITT CO SHERIFF	39962	330,822	0.312943%
CITY OF ANCHORAGE	A156	69,676	0.065910%
BELLEVUE/DAYTON FIRE	AB19	210,071	0.198718%
CAMPBELL CO FIRE DIST 1	AC19	83,956	0.079419%
SOUTHERN CAMPBELL F DIST	AD19	70,534	0.066722%
SOMERSET POLICE & FIRE	AJ00	-	0.000000%
ALLEN CO AMBULANCE SVC	AS02	139,181	0.131659%
WOODFORD CO FIRE DISTRICT	AS20	48,348	0.045735%
BURLINGTON FIRE PRO DIST	B008	275,110	0.260242%
CITY OF HILLVIEW	B015	111,926	0.105877%
CITY OF BELLEFONTE	B045	30,168	0.028538%
CITY OF HARLAN	B048	378	0.000358%
BUECHEL FIRE PROTECT DIST	B256	141,463	0.133817%
CITY OF LUDLOW	B259	116,394	0.110103%
ANCHORAGE FIRE PROTECTION	B456	195,871	0.185285%
LOUISVILLE AIRPORT AUTHOR	B656	423,495	0.400607%
LAKE DREAMLAND FIRE DIST	B956	38,495	0.036415%
FAIRDALE FIRE DISTRICT	C156	157,224	0.148727%
LOUISVILLE/JEFF CO METRO	C256	29,301,959	27.718359%
INDIAN HILLS POLICE DEPT	C356	63,521	0.060088%
CITY OF PEMBROKE	D024	7,068	0.006686%
CITY OF LEWISBURG	D071	8,888	0.008408%
CITY OF COAL RUN VILLAGE	D098	24,300	0.022986%
SIMPSONVILLE RURAL FIRE	D106	52,059	0.049246%
ZONETON FIRE PROT DIST	G015	121,099	0.114554%
SHELBY CO SUB FIRE DIST	GS06	14,111	0.013348%
CITY OF SCOTTSVILLE	J002	44,072	0.041690%
CITY OF LAWRENCEBURG	J003	117,595	0.111240%
CITY OF MIDDLESBORO	J007	418,443	0.395829%
CITY OF HOPKINSVILLE	J024	1,721,840	1.628784%
CITY OF FRANKFORT	J037	1,600,368	1.513877%
CITY OF LANCASTER	J040	58,317	0.055165%
KENTON COUNTY AIRPORT BD	J059	1,456,491	1.377776%
CITY OF LONDON	J063	394,933	0.373589%
CITY OF WHITESBURG	J067	52,558	0.049718%
CITY OF HARRODSBURG	J084	105,384	0.099689%
CITY OF BARDSTOWN	J090	353,563	0.334455%
CITY OF SOMERSET	J100	932,466	0.882072%
CITY OF MORGANFIELD	J113	43,419	0.041072%
CITY OF CORBIN	J118	353,880	0.334754%
CITY OF EARLINGTON	J154	-	0.000000%
CITY OF JEFFERSONTOWN	J156	853,246	0.807133%
BOYD CO AMBULANCE SERVICE	J210	392,685	0.371463%
CITY OF ST MATTHEWS	J256	431,364	0.408052%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	2016 Actual Employer <u>Contributions</u>	2016 Employer Allocation <u>Percentage</u>
CITY OF PARK HILLS	J259	44,403	0.042003%
CITY OF ALEXANDRIA	J319	171,538	0.162268%
CITY OF OAK GROVE	J324	109,167	0.103267%
CITY OF WEST BUECHEL	J356	49,267	0.046605%
CITY OF FORT WRIGHT	J359	228,690	0.216331%
CANNONBURG VOL FIRE DEPT	J410	13,875	0.013125%
CITY OF COLD SPRING	J419	130,215	0.123177%
CITY OF SHIVELY	J456	617,232	0.583874%
CITY OF CATLETTSBURG	J510	83,688	0.079165%
CITY OF FORT THOMAS	J619	753,332	0.712619%
CITY OF SOUTHGATE	J719	881	0.000833%
CITY OF PROSPECT	J756	35,282	0.033375%
CITY OF BELLEVUE	J819	143,827	0.136054%
CITY OF VILLA HILLS	J859	52,607	0.049764%
CITY OF DAYTON	J919	81,685	0.077271%
OKOLONA FIRE DISTRICT	J956	418,198	0.395597%
CITY OF INDEPENDENCE	J959	373,863	0.353658%
CITY OF COLUMBIA	K001	107,886	0.102055%
CITY OF ASHLAND	K010	1,264,252	1.195927%
CITY OF DANVILLE	K011	499,280	0.472297%
CITY OF MORGANTOWN	K016	30,324	0.028685%
CITY OF MURRAY	K018	678,659	0.641981%
CITY OF NEWPORT	K019	1,002,941	0.948738%
CITY OF MANCHESTER	K026	83,299	0.078797%
CITY OF BURKESVILLE	K029	45,548	0.043087%
LEX/FAYETTE URBAN CO GOVT	K034	2,546,866	2.409222%
CITY OF WILLIAMSTOWN	K041	64,384	0.060904%
CITY OF LEITCHFIELD	K043	138,515	0.131029%
CITY OF CYNTHIANA	K049	268,729	0.254206%
CITY OF BEATTYVILLE	K065	34,734	0.032857%
CITY OF RUSSELLVILLE	K071	273,560	0.258776%
CITY OF LEBANON	K078	120,229	0.113731%
CITY OF BENTON	K079	73,401	0.069435%
CITY OF CARLISLE	K091	32,329	0.030582%
CITY OF STANTON	K099	38,512	0.036431%
CITY OF MOREHEAD	K103	180,230	0.170489%
CITY OF GEORGETOWN	K105	1,053,965	0.997005%
CITY OF SHELBYVILLE	K106	479,109	0.453216%
CITY OF TAYLORSVILLE	K108	21,614	0.020446%
CITY OF CADIZ	K111	91,940	0.086971%
CITY OF BOWLING GREEN	K114	2,649,148	2.505977%
CITY OF SPRINGFIELD	K115	62,734	0.059344%
CITY OF VERSAILLES	K120	466,115	0.440924%
CITY OF FERGUSON	K200	-	0.000000%
JEFFERSONTOWN FIRE DIST	K256	506,363	0.478997%
MT WASHINGTON FIRE P DIST	K315	155,894	0.147469%
CITY OF SILVER GROVE	K319	6,548	0.006195%
ST MATTHEWS FIRE DIST.	K356	411,255	0.389029%
CITY OF SMITHS GROVE	K414	9,099	0.008608%
ALEXANDRIA FIRE DISTRICT	K419	199,344	0.188571%
CAMP TAYLOR FIRE PRO DIST	K456	74,477	0.070452%
CITY OF TAYLOR MILL	K559	254,968	0.241189%
MCAHAN FIRE PRO DIST 14	K656	102,329	0.096798%
CITY OF EDGEWOOD	K659	323,786	0.306287%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	2016 Actual Employer <u>Contributions</u>	2016 Employer Allocation <u>Percentage</u>
CENTRAL CAMPBELL CO FIRE	K719	224,250	0.212131%
LAKESIDE/CRESTVIEWHLS POL	K759	134,129	0.126880%
HIGHVIEW FIRE DISTRICT	K856	138,181	0.130713%
CITY OF FORT MITCHELL	K859	286,635	0.271144%
CITY OF MEADOW VALE	K956	-	0.000000%
ADAIR CO AMBULANCE SER	L001	101,093	0.095630%
CITY OF GLASGOW	L005	565,279	0.534729%
CITY OF PARIS	L009	301,186	0.284909%
CITY OF MT WASHINGTON	L015	177,922	0.168307%
CITY OF WINCHESTER	L025	912,949	0.863609%
EDMONSON CO AMBULANCE DIS	L031	64,519	0.061032%
CITY OF FLEMINGSBURG	L035	49,797	0.047106%
CITY OF WARSAW	L039	24,807	0.023466%
GREEN CO AMBULANCE SVC	L044	55,110	0.052131%
CITY OF MUNFORDVILLE	L050	20,814	0.019689%
CITY OF EMINENCE	L052	50,692	0.047953%
CITY OF NICHOLASVILLE	L057	1,034,166	0.978275%
CITY OF BARBOURVILLE	L061	72,568	0.068646%
CITY OF EDDYVILLE	L072	37,483	0.035457%
CITY OF PADUCAH	L073	1,708,874	1.616519%
CITY OF SALYERSVILLE	L077	30,026	0.028403%
CITY OF TOMPKINSVILLE	L086	59,546	0.056328%
CITY OF NEW HAVEN	L090	9,168	0.008672%
CITY OF FRANKLIN	L107	200,137	0.189321%
SPENCER CO FIRE DIST	L108	20,296	0.019199%
CITY OF ELKTON	L110	26,253	0.024834%
ELSMERE FIRE PROTECTION	L159	128,728	0.121771%
EASTWOOD FIRE PROT DIST	L356	174,764	0.165319%
HARRODS CREEK FIRE DIST	L456	372,916	0.352762%
LYNDON FIRE PROTECT DIST	L556	274,858	0.260004%
FERN CREEK FIRE PROT DIST	L656	179,005	0.169330%
PLEASURE RIDGE PARK FIRE	L756	460,287	0.435411%
WORTHINGTON FIRE DEPT	L956	409,461	0.387332%
CITY OF HARDINSBURG	M014	28,928	0.027365%
BULLITT CO FISCAL COURT	M015	136,944	0.129543%
CITY OF MAYFIELD	M042	525,680	0.497270%
CITY OF DAWSON SPRINGS	M054	40,229	0.038055%
KENTON COUNTY FISCAL CT	M059	595,804	0.563604%
CITY OF STANFORD	M069	64,310	0.060835%
CITY OF RICHMOND	M076	1,013,324	0.958560%
CITY OF MAYSVILLE	M081	266,425	0.252026%
CITY OF EDMONTON	M085	47,712	0.045133%
CITY OF FALMOUTH	M096	6,947	0.006572%
CITY OF CAMPBELLSVILLE	M109	251,300	0.237719%
CITY OF GUTHRIE	M110	19,308	0.018264%
CITY OF STURGIS	M113	-	0.000000%
WHITLEY CO FISCAL COURT	M118	21,158	0.020015%
CITY OF PIONEER VILLAGE	M315	31,168	0.029483%
MIDDLETOWN FIRE PROT DIST	M356	551,518	0.521712%
CITY OF FLORENCE	N008	1,548,012	1.464351%
CITY OF MILLERSBURG	N009	-	0.000000%
CITY OF PERRYVILLE	N011	5,940	0.005619%
CITY OF BROOKSVILLE	N012	13,349	0.012627%
CITY OF HORSE CAVE	N050	10,211	0.009659%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	2016 Actual Employer <u>Contributions</u>	2016 Employer Allocation <u>Percentage</u>
CITY OF HENDERSON	N051	1,164,903	1.101947%
CITY OF MADISONVILLE	N054	1,083,800	1.025227%
CITY OF AUBURN	N071	-	0.000000%
MADISON CO EMS	N076	456,119	0.431468%
CITY OF MT STERLING	N087	184,754	0.174769%
MORGAN CO AMBULANCE SERV	N088	38,910	0.036808%
CITY OF LAGRANGE	N093	141,087	0.133462%
CITY OF OWENTON	N094	35,207	0.033304%
CITY OF CLAY CITY	N099	13,091	0.012384%
CITY OF BURNSIDE	N100	29,448	0.027856%
CITY OF JAMESTOWN	N104	32,031	0.030300%
CITY OF PINEVILLE	P007	64,228	0.060757%
CITY OF LEBANON JUNCTION	P015	28,228	0.026703%
ESTILL COUNTY EMS	P033	126,952	0.120091%
CITY OF DRY RIDGE	P041	112,451	0.106374%
CITY OF CLARKSON	P043	6,340	0.005997%
CITY OF CALVERT CITY	P079	77,839	0.073632%
SOUTH OLDHAM FIRE DEPT	P093	121,938	0.115348%
CITY OF MONTICELLO	P116	103,620	0.098020%
CITY OF CLAY	P117	11,249	0.010641%
CITY OF SHEPHERDSVILLE	R015	524,332	0.495995%
CITY OF PRINCETON	R017	124,011	0.117309%
CITY OF PRESTONSBURG	R036	-	0.000000%
CITY OF RUSSELL	R045	175,008	0.165550%
CITY OF WILMORE	R057	80,113	0.075784%
CITY OF RUSSELL SPRINGS	R104	80,610	0.076254%
INDEPENDENCE FIRE DIST	TS59	497,336	0.470458%
ADAIR COUNTY FISCAL COURT	V001	86,651	0.081968%
ALLEN COUNTY FISCAL COURT	V002	67,015	0.063393%
ANDERSON CO FISCAL COURT	V003	110,095	0.104145%
BARREN CO FISCAL CT	V005	318,946	0.301708%
BELL CO FISCAL CT	V007	51,744	0.048948%
BOONE CO FISCAL CT	V008	421,846	0.399048%
BOURBON CO FISCAL COURT	V009	66,215	0.062636%
BOYLE COUNTY FISCAL COURT	V011	334,858	0.316761%
BRACKEN CO FISCAL COURT	V012	35,771	0.033837%
BREATHITT CO FISCAL COURT	V013	24,034	0.022735%
CALDWELL CO FISCAL COURT	V017	78,771	0.074514%
CAMPBELL CO FISCAL CT	V019	373,688	0.353492%
CASEY CO FISCAL COURT	V023	55,930	0.052908%
CLARK COUNTY FISCAL COURT	V025	344,520	0.325901%
DAVISS CO FISCAL COURT	V030	706,099	0.667938%
ELLIOTT CO FISCAL CT	V032	15,765	0.014913%
FLEMING CO FISCAL COURT	V035	52,342	0.049513%
FRANKLIN CO FISCAL COURT	V037	771,293	0.729609%
GRANT COUNTY FISCAL COURT	V041	138,086	0.130624%
GRAYSON CO FISCAL COURT	V043	533,498	0.504665%
HARDIN CO FISCAL COURT	V047	826,582	0.781910%
HARRISON CO FISCAL COURT	V049	104,304	0.098667%
HENRY CO FISCAL COURT	V052	62,326	0.058958%
HOPKINS CO FISCAL COURT	V054	414,807	0.392389%
JESSAMINE CO FISCAL COURT	V057	534,773	0.505871%
KNOTT CO FISCAL CT	V060	25,271	0.023905%
LARUE CO FISCAL COURT	V062	44,436	0.042035%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2016
(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.

<u>Employer</u>	<u>Employer Code</u>	2016 Actual Employer <u>Contributions</u>	2016 Employer Allocation <u>Percentage</u>
LAUREL COUNTY FISCAL COUR	V063	105,650	0.099940%
LETCHER CO FISCAL COURT	V067	112,672	0.106583%
LIVINGSTON CO FISCAL CT	V070	59,274	0.056071%
LYON COUNTY FISCAL COURT	V072	40,191	0.038019%
MCCRACKEN CO FISCAL COURT	V073	784,123	0.741746%
MADISON CO FISCAL COURT	V076	147,900	0.139907%
MAGOFFIN CO FISCAL COURT	V077	-	0.000000%
MARION CO FISCAL COURT	V078	66,143	0.062568%
MARSHALL CO FISCAL COURT	V079	422,708	0.399863%
MASON CO FIS CT	V081	85,262	0.080654%
MENIFEE CO FISCAL COURT	V083	35,138	0.033239%
MONTGOMERY CO FISCAL CT	V087	134,835	0.127548%
MORGAN CO FISCAL CT	V088	38,063	0.036006%
NELSON CO FISCAL CT	V090	237,984	0.225122%
OLDHAM CO FISCAL COURT	V093	689,207	0.651959%
OWEN COUNTY FISCAL COURT	V094	30,600	0.028946%
PENDLETON CO FISCAL COURT	V096	69,870	0.066094%
PULASKI CO FISCAL CT	V100	454,622	0.430052%
ROWAN CO FISCAL COURT	V103	169,263	0.160115%
SCOTT CO FISCAL CT	V105	1,170,179	1.106937%
SHELBY CO FISCAL COURT	V106	705,908	0.667757%
SIMPSON CO FISCAL COURT	V107	101,947	0.096437%
SPENCER CO TREASURER	V108	187,686	0.177542%
TAYLOR COUNTY FISCAL COUR	V109	80,139	0.075808%
TRIMBLE CO FISCAL COURT	V112	17,220	0.016290%
UNION COUNTY FISCAL COURT	V113	42,535	0.040236%
WASHINGTON CO FIS COURT	V115	74,641	0.070607%
CITY OF HIGHLAND HEIGHTS	V119	130,075	0.123046%
WOODFORD CO FISCAL COURT	V120	230,028	0.217597%
CITY OF ERLANGER	V159	793,821	0.750920%
CITY OF ADAIRVILLE	V171	8,485	0.008027%
CITY OF BUTLER	V196	8,815	0.008339%
CITY OF HAZARD	V197	10,969	0.010376%
BARREN/METCALFE CO AMB SR	V205	236,523	0.223740%
CITY OF PIKEVILLE	V298	315,853	0.298783%
CITY OF OWENSBORO	V330	2,020,741	1.911532%
CITY OF RADCLIFF	V347	630,313	0.596249%
CITY OF ELSMERE	V359	139,952	0.132389%
UNION EMERGENCY SERVICES	V408	311,847	0.294993%
CITY OF ELIZABETHTOWN	V447	982,701	0.929592%
WALTON FIRE DIST/EMS	V608	253,450	0.239753%
CITY OF VINE GROVE	V647	44,912	0.042484%
HEBRON FIRE PROTECTION DI	V708	512,795	0.485082%
POINT PLEASANT FIRE DIST	V808	149,707	0.141616%
CITY OF WILDER	V919	260,567	0.246485%
CITY OF COVINGTON	V959	2,971,628	2.811029%
Total All Entities		<u>\$ 105,713,184</u>	<u>100.000000%</u>

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016

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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
JEFFERSON CO SHERIFF	39932	\$ 25,993,375	\$ 374,893	\$ 2,192,775	\$ 1,491,609	\$ -	\$ 4,059,278	\$ -	\$ -	\$ -	\$ 2,917,121	\$ 2,917,121	\$ 2,942,039	\$ (1,214,004)	\$ 1,728,035
KENTON CO SHERIFF	39934	5,089,504	73,404	429,345	292,057	188,517	983,324	-	-	-	-	-	576,051	75,412	651,463
CAMPBELL CO SHERIFF	39936	531,276	7,662	44,818	30,487	-	82,967	-	-	-	398,475	398,475	60,132	(169,230)	(109,098)
FAYETTE CO SHERIFF	39938	6,231,569	89,876	525,689	357,594	279,177	1,252,335	-	-	-	-	-	705,315	104,218	809,533
DAVIESS CO SHERIFF	39940	7,146,144	103,066	602,842	410,076	860,539	1,976,523	-	-	-	170,725	170,725	808,831	326,612	1,135,443
HARDIN COUNTY SHERIFF	39944	3,745,176	54,015	315,939	214,914	-	584,869	-	-	-	274,718	274,718	423,895	(119,265)	304,630
WARREN COUNTY SHERIFF	39946	6,574,218	94,818	554,594	377,256	135,877	1,162,545	-	-	-	-	-	744,098	53,335	797,433
BOONE COUNTY SHERIFF	39948	26,557,876	383,035	2,240,396	1,524,003	-	4,147,434	-	-	-	721,894	721,894	3,005,932	(291,565)	2,714,367
MADISON COUNTY SHERIFF	39952	2,731,396	39,394	230,418	156,739	185,647	612,197	-	-	-	-	-	309,151	80,816	389,966
BULLITT CO SHERIFF	39962	5,369,924	77,449	453,001	308,149	-	838,599	-	-	-	-	-	607,791	(64,605)	543,186
CITY OF ANCHORAGE	A156	1,130,980	16,312	95,408	64,900	-	176,620	-	-	-	181,339	181,339	128,009	(135,505)	(7,496)
BELLEVEU/DAYTON FIRE	AB19	3,409,882	49,180	287,654	195,673	110,856	643,363	-	-	-	34,942	34,942	385,945	22,823	408,767
CAMPBELL CO FIRE DIST 1	AC19	1,362,783	19,655	114,963	78,202	133,455	346,275	-	-	-	-	-	154,246	58,862	213,107
SOUTHERN CAMPBELL F DIST	AD19	1,144,917	16,513	96,584	65,700	97,024	275,821	-	-	-	44,750	44,750	129,586	27,970	157,557
SOMERSET POLICE & FIRE	AJ00	-	-	-	-	-	-	-	-	-	1,059,292	1,059,292	-	(393,692)	(393,692)
ALLEN CO AMBULANCE SVC	AS02	2,259,190	32,584	190,583	129,642	15,634	368,442	-	-	-	50,849	50,849	255,705	(10,645)	245,060
WOODFORD CO FIRE DISTRICT	AS20	784,791	11,319	66,204	45,035	89,004	211,562	-	-	-	-	-	88,826	39,790	128,615
BURLINGTON FIRE PRO DIST	B008	4,465,601	64,406	376,714	256,255	130,188	827,562	-	-	-	45,205	45,205	505,435	42,684	548,120
CITY OF HILLVIEW	B015	1,816,788	26,203	153,262	104,255	8,465	292,185	-	-	-	20,500	20,500	205,632	(6,254)	199,378
CITY OF BELLEFONTE	B045	489,695	7,063	41,310	28,101	54,721	131,195	-	-	-	-	-	55,426	21,482	76,908
CITY OF HARLAN	B048	6,138	89	518	352	2,957	3,915	-	-	-	152,390	152,390	695	(67,310)	(66,615)
BUECHEL FIRE PROTECT DIST	B256	2,296,227	33,118	193,707	131,767	15,680	374,272	-	-	-	24,767	24,767	259,897	(5,662)	254,235
CITY OF LUDLOW	B259	1,889,310	27,249	159,380	108,417	171,797	466,842	-	-	-	66,109	66,109	213,840	54,084	267,924
ANCHORAGE FIRE PROTECTION	B456	3,179,383	45,855	268,210	182,446	68,124	564,635	-	-	-	37,907	37,907	359,856	6,656	366,511
LOUISVILLE AIRPORT AUTHOF	B656	6,874,186	99,144	579,900	394,470	20,761	1,094,274	-	-	-	67,942	67,942	778,049	(14,281)	763,768
LAKE DREAMLAND FIRE DIST	B956	624,854	9,012	52,712	35,857	115,874	213,455	-	-	-	31,674	31,674	70,724	26,030	96,754
FAIRDALE FIRE DISTRICT	C156	2,552,071	36,808	215,290	146,449	22,836	421,382	-	-	-	94,221	94,221	288,854	(34,322)	254,532
LOUISVILLE/JEFF CO METRO	C256	475,630,803	6,859,857	40,123,740	27,293,701	1,524,156	75,801,453	-	-	-	854,733	854,733	53,833,893	386,696	54,220,589
INDIAN HILLS POLICE DEPT	C356	1,031,078	14,871	86,981	59,168	11,731	172,751	-	-	-	-	-	116,702	4,925	121,627
CITY OF PEMBROKE	D024	114,731	1,655	9,679	6,584	2,856	20,773	-	-	-	-	-	12,986	1,200	14,185
CITY OF LEWISBURG	D071	144,274	2,081	12,171	8,279	-	22,531	-	-	-	8,278	8,278	16,330	(3,373)	12,957
CITY OF COAL RUN VILLAGE	D098	394,431	5,689	33,274	22,634	5,104	66,700	-	-	-	3,638	3,638	44,643	1,025	45,669
SIMPSONVILLE RURAL FIRE	D106	845,032	12,188	71,286	48,491	165,173	297,138	-	-	-	-	-	95,644	70,288	165,933
ZONETON FIRE PROT DIST	G015	1,965,681	28,350	165,823	112,799	93,870	400,842	-	-	-	72,747	72,747	222,484	(28)	222,456
SHELBY CO SUB FIRE DIST	G506	229,044	3,303	19,322	13,143	4,290	40,058	-	-	-	2,052	2,052	25,924	569	26,493
CITY OF SCOTTSVILLE	J002	715,377	10,318	60,349	41,051	-	111,718	-	-	-	134,620	134,620	80,969	(54,037)	26,933
CITY OF LAWRENCEBURG	J003	1,908,815	27,530	161,026	109,536	11,023	309,115	-	-	-	107,546	107,546	216,048	(44,400)	171,648
CITY OF MIDDLESBORO	J007	6,792,191	97,961	572,982	389,765	-	1,060,708	-	-	-	84,007	84,007	768,769	(36,123)	732,645
CITY OF HOPKINSVILLE	J024	27,948,983	403,098	2,357,748	1,603,830	-	4,364,677	-	-	-	272,534	272,534	3,163,383	(113,579)	3,049,804
CITY OF FRANKFORT	J037	25,977,251	374,661	2,191,415	1,490,684	84,197	4,140,957	-	-	-	-	-	2,940,214	34,177	2,974,391
CITY OF LANCASTER	J040	946,598	13,652	79,854	54,320	-	147,826	-	-	-	67,207	67,207	107,140	(25,893)	81,247
KENTON COUNTY AIRPORT BD	J059	23,641,826	340,978	1,994,401	1,356,668	156,382	3,848,429	-	-	-	30,858	30,858	2,675,881	40,462	2,716,343
CITY OF LONDON	J063	6,410,572	92,457	540,789	367,866	394,492	1,395,604	-	-	-	-	-	725,575	174,025	899,601
CITY OF WHITESBURG	J067	853,126	12,304	71,969	48,956	-	133,229	-	-	-	90,234	90,234	96,560	(40,047)	56,514
CITY OF HARRODSBURG	J084	1,710,600	24,671	144,304	98,161	-	267,137	-	-	-	428,513	428,513	193,613	(160,652)	32,961
CITY OF BARDSTOWN	J090	5,739,046	82,772	484,140	329,331	110,129	1,006,373	-	-	-	47,476	47,476	649,569	32,901	682,470
CITY OF SOMERSET	J100	15,135,831	218,299	1,276,844	868,558	-	2,363,700	-	-	-	385,474	385,474	1,713,137	(171,495)	1,541,642
CITY OF MORGANFIELD	J113	704,778	10,165	59,454	40,443	-	110,062	-	-	-	100,024	100,024	79,770	(40,875)	38,895
CITY OF CORBIN	J118	5,744,189	82,846	484,574	329,626	459,521	1,356,567	-	-	-	357,513	357,513	650,152	81,926	732,078
CITY OF EARLINGTON	J154	-	-	-	-	-	-	-	-	-	18,818	18,818	-	(6,534)	(6,534)
CITY OF JEFFERSONTOWN	J156	13,849,929	199,753	1,168,366	794,767	62,011	2,224,897	-	-	-	64,137	64,137	1,567,593	(7,229)	1,560,364
BOYD CO AMBULANCE SERVICE	J210	6,374,082	91,931	537,711	365,772	441,484	1,436,898	-	-	-	-	-	721,445	186,505	907,951
CITY OF ST MATTHEWS	J256	7,001,929	100,986	590,676	401,800	-	1,093,462	-	-	-	121,770	121,770	792,508	(46,687)	745,821
CITY OF PARK HILLS	J259	720,747	10,395	60,801	41,360	-	112,556	-	-	-	36,694	36,694	81,577	(13,791)	67,787
CITY OF ALEXANDRIA	J319	2,784,417	40,159	234,891	159,782	154,643	589,474	-	-	-	151,217	151,217	315,152	16,841	331,993
CITY OF OAK GROVE	J324	1,772,006	25,557	149,485	101,685	125,617	402,343	-	-	-	62,570	62,570	200,563	34,605	235,168
CITY OF WEST BUECHEL	J356	799,709	11,534	67,463	45,891	377,986	502,873	-	-	-	-	-	90,514	166,151	256,665
CITY OF FORT WRIGHT	J359	3,712,105	53,538	313,149	213,016	100,160	679,864	-	-	-	68,064	68,064	420,152	21,282	441,433
CANNONSBURG VOL FIRE DEPT	J410	225,212	3,248	18,999	12,924	-	35,170	-	-	-	84,996	84,996	25,490	(32,869)	(7,379)
CITY OF COLD SPRING	J419	2,113,653	30,484	178,306	121,290	6,721	336,802	-	-	-	71,180	71,180	239,232	(29,586)	209,646
CITY OF SHIVELY	J456	10,018,936	144,500	845,187	574,929	503,208	2,067,824	-	-	-	-	-	1,133,985	215,208	1,349,193
CITY OF CATLETTSBURG	J510	1,358,426	19,592	114,595	77,952	7,527	219,667	-	-	-	22,427	22,427	153,752	(7,443)	146,309
CITY OF FORT THOMAS	J619	12,228,122	176,362	1,031,552	701,701	1,064,853	2,974,468	-	-	-	379,208	379,208	1,384,030	345,843	1,729,873
CITY OF SOUTHGATE	J719	14,294	206	1,206	820	-	2,232	-	-	-	75,950	75,950	1,618	(28,863)	(27,246)
CITY OF PROSPECT	J756	572,704	8,260	48,313	32,864	-	89,437	-	-	-	240,891	240,891	64,821	(94,807)	(29,986)

Kentucky Retirement Systems
 Schedule B - Schedule of Pension Amounts by Employer
 Fiscal Year Ended June 30, 2016
 (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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Contributions and Proportionate Share of Contributions
CITY OF BELLEVUE	J819	2,334,600	33,671	196,945	133,969	65,329	429,914	-	-	65,037	65,037	264,240	(6,481)	257,759
CITY OF VILLA HILLS	J859	853,915	12,316	72,035	49,001	-	133,352	-	-	87,474	87,474	96,650	(34,960)	61,689
CITY OF DAYTON	J919	1,325,918	19,123	111,853	76,087	-	207,063	-	-	117,292	117,292	150,073	(47,841)	102,232
OKOLONA FIRE DISTRICT	J956	6,788,211	97,904	572,647	389,536	165,949	1,226,036	-	-	240,221	240,221	768,318	(8,994)	759,325
CITY OF INDEPENDENCE	J959	6,068,567	87,525	511,938	348,240	85,784	1,033,487	-	-	110,407	110,407	686,866	(19,724)	667,142
CITY OF COLUMBIA	K001	1,751,212	25,257	147,730	100,492	7,951	281,430	-	-	4,994	4,994	198,210	1,831	200,041
CITY OF ASHLAND	K010	20,521,406	295,973	1,731,165	1,177,605	373,812	3,578,556	-	-	16,701	16,701	2,322,699	122,307	2,445,006
CITY OF DANVILLE	K011	8,104,332	116,886	683,673	465,061	283,882	1,549,502	-	-	214,848	214,848	917,282	52,701	969,984
CITY OF MORGANTOWN	K016	492,221	7,099	41,523	28,246	8,192	85,060	-	-	31,062	31,062	55,712	(11,085)	44,627
CITY OF MURRAY	K018	11,016,022	158,880	929,301	632,146	707,947	2,428,273	-	-	33,015	33,015	1,246,840	231,010	1,477,849
CITY OF NEWPORT	K019	16,279,790	234,798	1,373,347	934,203	118,840	2,660,827	-	-	-	-	1,842,615	45,505	1,888,120
CITY OF MANCHESTER	K026	1,352,118	19,501	114,063	77,590	41,738	252,892	-	-	-	-	153,038	15,154	168,193
CITY OF BURKESVILLE	K029	739,341	10,663	62,370	42,427	38,164	153,624	-	-	-	-	83,682	16,718	100,400
LEX/FAYETTE URBAN CO GOVT	K034	41,340,845	596,245	3,487,472	2,372,312	1,021,762	7,477,791	-	-	-	-	4,679,131	372,744	5,051,875
CITY OF WILLIAMSTOWN	K041	1,045,084	15,073	88,162	59,971	-	163,206	-	-	120,830	120,830	118,287	(49,242)	69,045
CITY OF LEITCHFIELD	K043	2,248,389	32,428	189,672	129,022	139,906	491,028	-	-	-	-	254,482	54,621	309,103
CITY OF CYNTHIANA	K049	4,362,025	62,912	367,976	250,311	127,978	809,177	-	-	63,435	63,435	493,712	35,363	529,075
CITY OF BEATTYVILLE	K065	563,811	8,132	47,563	32,354	19,265	107,313	-	-	19,794	19,794	63,815	(2,187)	61,627
CITY OF RUSSELLVILLE	K071	4,440,446	64,043	374,592	254,812	21,722	715,168	-	-	54,005	54,005	502,588	(16,676)	485,913
CITY OF LEBANON	K078	1,951,563	28,147	164,632	111,989	3,095	307,863	-	-	55,902	55,902	220,886	(23,993)	196,893
CITY OF BENTON	K079	1,191,456	17,184	100,510	68,371	-	186,065	-	-	84,322	84,322	134,854	(33,602)	101,252
CITY OF CARLSLE	K091	524,770	7,569	44,269	30,113	287,036	368,987	-	-	-	-	59,396	128,716	188,111
CITY OF STANTON	K099	625,128	9,016	52,735	35,872	39,346	136,970	-	-	115,103	115,103	70,755	(37,954)	32,801
CITY OF MOREHEAD	K103	2,925,496	42,193	246,792	167,877	33,373	490,236	-	-	20,934	20,934	331,120	2,200	333,320
CITY OF GEORGETOWN	K105	17,108,014	17,108,014	1,443,215	981,730	299,916	2,971,604	-	-	-	-	1,936,357	110,871	2,047,228
CITY OF SHELBYVILLE	K106	7,776,914	112,164	656,053	446,272	120,505	1,334,994	-	-	24,072	24,072	880,224	31,047	911,271
CITY OF TAYLORSVILLE	K108	350,840	5,060	29,597	20,133	-	54,789	-	-	195,299	195,299	39,710	(68,609)	28,901
CITY OF CADIZ	K111	1,492,373	21,524	128,895	85,639	191,643	424,700	-	-	13,840	13,840	168,913	81,133	250,046
CITY OF BOWLING GREEN	K114	43,001,090	620,190	3,627,529	2,467,584	327,392	7,042,695	-	-	157,230	157,230	4,867,044	43,171	4,910,215
CITY OF SPRINGFIELD	K115	1,018,306	14,687	85,903	58,435	59,642	118,666	-	-	-	-	115,256	25,902	141,159
CITY OF VERSAILLES	K120	7,565,995	109,122	638,260	434,169	6,988	2,188,538	-	-	396,334	396,334	856,351	(175,302)	681,049
CITY OF FERGUSON	K200	-	-	-	-	-	-	-	-	52,901	52,901	-	(18,886)	(18,886)
JEFFERSONTOWN FIRE DIST	K256	8,219,302	118,544	693,372	471,658	11,280	1,294,855	-	-	62,547	62,547	930,295	(16,659)	913,636
MT WASHINGTON FIRE P DIST	K315	2,530,481	36,496	213,469	145,210	89,907	485,081	-	-	-	-	286,410	36,388	322,799
CITY OF SILVER GROVE	K319	106,295	1,533	8,967	6,100	-	16,600	-	-	28,507	28,507	12,031	(12,441)	(410)
ST MATTHEWS FIRE DIST.	K356	6,675,515	96,279	563,140	383,069	217,720	1,260,208	-	-	-	-	755,563	86,863	842,426
CITY OF SMITHS GROVE	K414	147,701	2,130	12,460	8,476	22,761	45,827	-	-	6,443	6,443	16,717	7,970	24,687
ALEXANDRIA FIRE DISTRICT	K419	3,235,769	46,668	272,966	185,682	278,983	784,299	-	-	-	-	366,238	112,417	478,655
CAMP TAYLOR FIRE PRO DIST	K456	1,208,920	17,436	101,983	69,373	36,782	225,574	-	-	-	-	136,831	16,046	152,877
CITY OF TAYLOR MILL	K559	4,138,657	59,690	349,133	237,494	43,512	689,829	-	-	94,822	94,822	468,431	(27,413)	441,018
MCMAHAN FIRE PRO DIST 14	K656	1,661,003	23,956	140,121	95,315	185,891	445,283	-	-	-	-	187,999	68,991	256,991
CITY OF EDGEWOOD	K659	5,255,708	75,801	443,366	301,595	314,068	1,134,830	-	-	-	-	594,863	117,337	712,201
CENTRAL CAMPBELL CO FIRE	K719	3,640,037	52,499	307,070	208,881	20,524	588,973	-	-	135,823	135,823	411,995	(37,958)	374,037
LAKESIDE/CRESTVIEWHLS POL	K759	2,177,185	31,401	183,665	124,936	18,880	358,882	-	-	3,481	3,481	246,423	4,995	251,418
HIGHVIEW FIRE DISTRICT	K856	2,242,963	32,349	189,214	128,711	47,602	397,877	-	-	-	-	253,868	18,895	272,763
CITY OF FORT MITCHELL	K859	4,652,677	67,104	392,495	266,990	297,203	1,023,792	-	-	-	-	526,610	119,881	646,490
CITY OF MEADOW VALE	K956	-	-	-	-	-	-	-	-	40,595	40,595	-	(14,095)	(14,095)
ADAIR CO AMBULANCE SER	L001	1,640,953	23,667	138,429	94,165	15,421	271,681	-	-	54,201	54,201	185,730	(18,951)	166,779
CITY OF GLASGOW	L005	9,175,638	132,337	774,048	526,537	18,758	1,451,679	-	-	176,658	176,658	1,038,537	(72,706)	965,832
CITY OF PARIS	L009	4,888,873	70,511	412,420	280,544	-	763,475	-	-	350,377	350,377	553,343	(153,962)	399,382
CITY OF MT WASHINGTON	L015	2,888,041	41,653	243,632	165,728	299,293	750,306	-	-	-	-	326,881	131,421	458,302
CITY OF WINCHESTER	L025	14,819,031	213,730	1,250,119	850,378	103,490	2,417,717	-	-	431,721	431,721	1,677,280	(157,663)	1,519,617
EDMONSON CO AMBULANCE DIS	L031	1,047,276	15,104	88,347	60,097	70,718	234,267	-	-	22,932	22,932	118,535	23,750	142,285
CITY OF FLEMINGSBURG	L035	808,311	11,658	68,188	46,384	11,059	137,290	-	-	33,131	33,131	91,488	(11,017)	80,471
CITY OF WARSAW	L039	402,671	5,808	33,969	23,107	15,846	78,729	-	-	20,579	20,579	45,576	(40)	45,536
GREEN CO AMBULANCE SVC	L044	894,542	12,902	75,463	51,333	-	139,697	-	-	125,118	125,118	101,248	(51,973)	49,275
CITY OF MUNFORDVILLE	L050	337,858	4,873	28,501	19,388	72,034	124,796	-	-	-	-	38,240	29,723	67,963
CITY OF EMINENCE	L052	822,838	11,868	69,414	47,218	-	128,499	-	-	45,540	45,540	93,132	(19,705)	73,427
CITY OF NICHOLASVILLE	L057	16,786,629	242,108	1,416,103	963,288	283,948	2,905,446	-	-	-	-	1,899,981	109,529	2,009,510
CITY OF BARBOURVILLE	L061	1,177,929	16,989	99,369	67,595	-	183,952	-	-	308,424	308,424	133,323	(128,245)	5,078
CITY OF EDDYVILLE	L072	608,422	8,775	51,326	34,914	296,931	391,946	-	-	-	-	68,864	115,432	184,295
CITY OF PADUCAH	L073	27,738,524	400,063	2,339,994	1,591,753	81,418	4,413,229	-	-	246,348	246,348	3,139,563	(82,200)	3,057,363
CITY OF SALYERSVILLE	L077	487,380	7,029	27,968	19,887	-	95,999	-	-	13,680	13,680	55,164	770	55,934
CITY OF TOMPKINSVILLE	L086	966,561	13,940	81,538	55,465	32,745	183,688	-	-	-	-	109,399	13,450	122,849
CITY OF NEW HAVEN	L090	148,813	2,146	12,554	8,539	4,518	27,757	-	-	-	-	16,843	1,983	18,826
CITY OF FRANKLIN	L107	3,248,636	46,854	274,052	186,420	46,867	554,193	-	-	32,334	32,334	367,694	9,790	377,484
SPENCER CO FIRE DIST	L108	329,447	4,751	27,792	18,905	-	51,448	-	-	50,206	50,206	37,288	(17,819)	19,469

Kentucky Retirement Systems
 Schedule B - Schedule of Pension Amounts by Employer
 Fiscal Year Ended June 30, 2016
 (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	Employer Code	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Employer Contributions and Proportionate Share of Contributions
CITY OF ELKTON	L110	426,138	6,146	35,949	24,454	57,443	123,991	-	-	12,900	12,900	48,232	21,280	69,512
ELSMERE FIRE PROTECTION	L159	2,089,519	30,136	176,270	119,905	50,661	376,972	-	-	53,019	53,019	236,501	4,309	240,809
EASTWOOD FIRE PROT DIST	L356	2,836,775	40,914	239,307	162,786	760	443,767	-	-	39,398	39,398	321,078	(13,339)	307,739
HARRODS CREEK FIRE DIST	L456	6,053,186	87,303	510,641	347,357	-	945,301	-	-	205,364	205,364	685,125	(81,482)	603,643
LYNDON FIRE PROTECT DIST	L556	4,461,511	64,347	376,369	256,020	-	696,736	-	-	141,613	141,613	504,973	(60,076)	444,897
FERN CREEK FIRE PROT DIST	L656	2,905,610	41,907	245,114	166,736	36,948	490,705	-	-	-	-	328,869	14,992	343,861
PLEASURE RIDGE PARK FIRE	L756	7,471,400	107,757	630,280	428,740	385,505	1,552,283	-	-	-	-	845,644	146,249	991,894
WORTHINGTON FIRE DEPT	L956	6,646,392	95,859	560,683	381,398	467,024	1,504,964	-	-	-	-	752,267	176,931	929,197
CITY OF HARDINSBURG	M014	469,559	6,772	39,612	26,945	65,097	138,427	-	-	20,791	20,791	53,147	21,972	75,119
BULLITT CO FISCAL COURT	M015	2,222,883	32,060	187,520	127,558	-	347,139	-	-	211,025	211,025	251,595	(85,110)	166,486
CITY OF MAYFIELD	M042	8,532,868	123,067	719,824	489,652	44,788	1,377,330	-	-	2,016	2,016	965,786	19,384	985,170
CITY OF DAWSON SPRINGS	M054	652,996	9,418	55,086	37,472	2,612	104,588	-	-	43,574	43,574	73,909	(13,959)	59,950
KENTON COUNTY FISCAL CT	M059	9,671,118	139,483	815,846	554,970	284	1,510,583	-	-	41,690	41,690	1,094,618	(18,596)	1,076,022
CITY OF STANFORD	M069	1,043,886	15,056	88,061	59,903	61,080	224,100	-	-	82,284	82,284	118,151	(15,690)	102,461
CITY OF RICHMOND	M076	16,448,326	237,228	1,387,564	943,874	149,382	2,718,049	-	-	785,720	785,720	1,861,691	(300,472)	1,561,219
CITY OF MAYSVILLE	M081	4,324,624	62,373	364,821	248,165	-	675,359	-	-	528,327	528,327	489,479	(213,284)	276,195
CITY OF EDMONTON	M085	774,464	11,170	65,333	44,442	22,100	143,045	-	-	32,513	32,513	87,657	(6,906)	80,751
CITY OF FALMOUTH	M096	112,768	1,626	9,513	6,471	-	17,610	-	-	462,252	462,252	12,764	(199,057)	(186,293)
CITY OF CAMPBELLSVILLE	M109	4,079,111	58,832	344,110	234,077	38,721	675,739	-	-	117,144	117,144	461,691	(39,086)	422,605
CITY OF GUTHRIE	M110	313,402	4,520	26,438	17,984	-	48,943	-	-	57,414	57,414	35,472	(24,619)	10,853
CITY OF STURGIS	M113	-	-	-	-	-	-	-	-	55,874	55,874	-	(21,615)	(21,615)
WHITLEY CO FISCAL COURT	M118	343,444	4,953	28,973	19,708	-	53,634	-	-	57,700	57,700	38,872	(21,852)	17,020
CITY OF PIONEER VILLAGE	M315	505,919	7,297	42,679	29,032	18,565	97,572	-	-	-	-	57,262	7,983	65,245
MIDDLETOWN FIRE PROT DIST	M356	8,952,269	129,115	755,204	513,719	346,678	1,744,717	-	-	-	-	1,013,255	143,130	1,156,385
CITY OF FLORENCE	N008	25,127,410	362,404	2,119,723	1,441,917	711,543	4,635,587	-	-	-	-	2,844,026	262,416	3,106,442
CITY OF MILLERSBURG	N009	-	-	-	-	-	-	-	-	3,700	3,700	-	(1,285)	(1,285)
CITY OF PERRYVILLE	N011	96,416	1,391	8,134	5,533	52,269	67,326	-	-	-	-	10,913	23,208	34,120
CITY OF BROOKSVILLE	N012	216,678	3,125	18,279	12,434	13,155	46,992	-	-	-	-	24,525	5,756	30,280
CITY OF HORSE CAVE	N050	165,744	2,390	13,982	9,511	11,375	37,259	-	-	47	47	18,760	3,929	22,688
CITY OF HENDERSON	N051	18,908,762	272,714	1,595,124	1,085,064	441,882	3,394,785	-	-	109,225	109,225	2,140,173	104,452	2,244,625
CITY OF MADISONVILLE	N054	17,592,300	253,728	1,484,069	1,009,520	-	2,747,317	-	-	656,749	656,749	1,991,170	(267,416)	1,723,754
CITY OF AUBURN	N071	-	-	-	-	-	-	-	-	-	-	-	(43,763)	(43,763)
MADISON CO EMS	N076	7,403,740	106,872	624,572	424,858	71,933	1,228,144	-	-	106,135	106,135	837,986	(4,595)	833,391
CITY OF MT STERLING	N087	2,998,929	43,253	252,987	172,091	-	468,330	-	-	72,680	72,680	339,431	(31,585)	307,846
MORGAN CO AMBULANCE SERV	N088	631,596	9,109	53,281	36,244	-	98,634	-	-	292,009	292,009	71,487	(117,871)	(46,384)
CITY OF LAGRANGE	N093	2,290,124	33,030	193,193	131,417	-	357,639	-	-	23,166	23,166	259,206	(8,988)	250,218
CITY OF OWENTON	N094	571,484	8,242	48,210	32,794	33,461	122,708	-	-	-	-	64,683	13,914	78,597
CITY OF CLAY CITY	N099	212,497	3,065	17,926	12,194	-	33,185	-	-	16,382	16,382	24,051	(6,684)	17,368
CITY OF BURNSIDE	N100	477,999	6,894	40,324	27,430	56,619	131,266	-	-	-	-	54,102	22,315	76,417
CITY OF JAMESTOWN	N104	519,928	7,499	43,861	29,836	-	81,195	-	-	154,815	154,815	58,848	(68,341)	(9,493)
CITY OF PINEVILLE	P007	1,042,555	15,036	87,949	59,826	-	162,812	-	-	93,221	93,221	118,001	(39,398)	78,603
CITY OF LEBANON JUNCTION	P015	458,201	6,608	38,653	26,293	116,793	188,348	-	-	56,747	56,747	51,861	32,670	84,531
ESTILL COUNTY EMS	P033	2,060,690	29,721	173,838	118,251	435,457	757,267	-	-	-	-	233,238	175,087	408,325
CITY OF DRY RIDGE	P041	1,825,318	26,326	153,982	104,744	115,071	400,123	-	-	-	-	206,597	47,260	253,857
CITY OF CLARKSON	P043	102,912	1,484	8,682	5,906	-	31,059	-	-	11,634	11,634	11,648	2,681	14,329
CITY OF CALVERT CITY	P079	1,263,479	18,223	106,586	72,504	121,475	318,787	-	-	53,057	53,057	143,006	36,051	179,057
SOUTH OLDAHAM FIRE DEPT	P093	1,979,300	28,547	166,972	113,581	-	328,246	-	-	-	-	224,025	7,794	231,819
CITY OF MONTICELLO	P116	1,681,961	24,258	141,889	96,518	92,106	354,771	-	-	-	-	190,371	35,888	226,259
CITY OF CLAY	P117	182,600	2,634	15,404	10,478	-	50,285	-	-	41,165	41,165	20,667	(4,532)	16,136
CITY OF SHEPHERDSVILLE	R015	8,510,984	122,751	717,978	488,396	866,286	2,195,411	-	-	-	-	963,309	359,654	1,322,963
CITY OF PRINCETON	R017	2,012,958	29,032	169,811	115,512	166,524	480,879	-	-	143,147	143,147	227,835	(6,371)	221,464
CITY OF PRESTONSBURG	R036	-	-	-	-	-	-	-	-	28,156	28,156	-	(9,776)	(9,776)
CITY OF RUSSELL	R045	2,840,736	40,971	239,642	163,013	90,749	534,375	-	-	-	-	321,526	38,031	359,557
CITY OF WILMORE	R057	1,300,404	18,755	109,701	74,623	66,858	269,937	-	-	-	-	147,185	23,755	170,940
CITY OF RUSSELL SPRINGS	R104	1,308,471	18,872	110,381	75,086	131,157	335,495	-	-	-	-	148,098	54,967	203,066
INDEPENDENCE FIRE DIST	T559	8,072,777	116,431	681,011	463,250	1,254	1,261,946	-	-	54,776	54,776	913,711	(24,128)	889,583
ADAIR COUNTY FISCAL COURT	V001	1,406,531	20,286	118,654	80,713	-	219,652	-	-	291,897	291,897	159,197	(121,467)	37,730
ALLEN COUNTY FISCAL COURT	V002	1,087,792	15,689	91,765	62,422	-	169,876	-	-	213,354	213,354	123,121	(87,789)	35,332
ANDERSON CO FISCAL COURT	V003	1,787,070	25,774	150,755	102,550	-	279,079	-	-	116,895	116,895	202,268	(43,155)	159,113
BARREN CO FISCAL CT	V005	5,177,140	74,668	436,738	297,086	50,497	858,989	-	-	75,620	75,620	585,970	(3,613)	582,358
BELL CO FISCAL CT	V007	839,917	12,114	70,855	48,198	24,206	155,372	-	-	241,582	241,582	95,065	(99,928)	(4,863)
BOONE CO FISCAL CT	V008	6,847,425	98,758	577,642	392,934	597,640	1,666,974	-	-	-	-	775,020	243,994	1,019,014
BOURBON CO FISCAL COURT	V009	1,074,804	15,502	90,669	61,677	-	167,848	-	-	74,379	74,379	121,651	(30,763)	90,888
BOYLE COUNTY FISCAL COURT	V011	5,435,434	78,393	458,528	311,908	-	848,829	-	-	55,023	55,023	615,205	(20,963)	594,242
BRACKEN CO FISCAL COURT	V012	580,631	8,374	48,981	33,319	111,737	202,411	-	-	-	-	65,718	42,249	107,968
BREATHITT CO FISCAL COURT	V013	390,119	5,627	32,910	22,387	7,629	68,553	-	-	8,006	8,006	44,155	641	44,797
CALDWELL CO FISCAL COURT	V017	1,278,614	18,441	107,863	73,372	18,589	218,265	-	-	21,242	21,242	144,719	960	145,679

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2016
(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	June 30, 2016 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
															Employer Code
CAMPBELL CO FISCAL CT	V019	6,065,713	87,484	511,698	348,076	1,273,761	-	-	170,464	170,464	686,543	87,225	773,768		
CASEY CO FISCAL COURT	V023	907,863	13,094	76,586	52,097	149,795	-	-	15,470	15,470	102,756	(4,154)	98,602		
CLARK COUNTY FISCAL COURT	V025	5,592,272	80,655	471,759	320,908	338,231	1,211,553	-	-	-	632,957	140,386	773,343		
DAVISS CO FISCAL COURT	V030	11,461,427	165,304	966,875	657,705	194,832	1,984,715	-	-	-	149,604	149,604	1,297,815		
ELLIOTT CO FISCAL CT	V032	255,891	3,691	21,587	14,684	4,481	44,443	-	-	-	12,449	12,449	24,936		
FLEMING CO FISCAL COURT	V035	849,618	12,254	71,673	48,755	-	132,681	-	-	-	72,021	72,021	70,866		
FRANKLIN CO FISCAL COURT	V037	12,519,658	180,567	1,056,146	718,431	756,149	2,711,293	-	-	-	150,225	150,225	1,417,028		
GRANT COUNTY FISCAL COURT	V041	2,241,426	32,327	189,084	128,622	117,586	467,621	-	-	-	-	253,694	49,501	303,195	
GRAYSON CO FISCAL COURT	V043	8,659,759	124,897	730,529	496,933	-	1,352,359	-	-	-	653,277	653,277	980,148	(247,547)	732,601
HARDIN CO FISCAL COURT	V047	13,417,114	193,510	1,131,854	769,931	-	2,095,295	-	-	-	663,110	663,110	1,518,605	(262,325)	1,256,280
HARRISON CO FISCAL COURT	V049	1,693,065	24,418	142,825	97,155	-	264,399	-	-	-	103,359	103,359	191,628	(40,865)	150,764
HENRY CO FISCAL COURT	V052	1,011,679	14,591	85,344	58,054	60,852	218,842	-	-	-	24,265	24,265	114,506	18,863	133,369
HOPKINS CO FISCAL COURT	V054	6,733,165	97,110	568,003	386,377	722,212	1,773,703	-	-	-	561,748	561,748	762,088	128,811	890,898
JESSAMINE CO FISCAL COURT	V057	8,680,457	125,195	732,275	498,121	363,630	1,719,221	-	-	-	69,449	69,449	982,491	138,948	1,121,439
KNOTT CO FISCAL CT	V060	410,194	5,916	34,604	23,539	-	64,058	-	-	-	154,777	154,777	46,427	(61,248)	(14,821)
LARUE CO FISCAL COURT	V062	721,288	10,403	60,847	41,391	120,881	233,522	-	-	-	-	-	81,638	52,041	133,680
LAUREL COUNTY FISCAL COURT	V063	1,714,914	24,734	144,668	98,409	-	267,811	-	-	-	403,715	403,715	194,101	(173,293)	20,808
LETCHER CO FISCAL COURT	V067	1,828,898	26,378	154,284	104,950	-	285,611	-	-	-	160,669	160,669	207,002	(66,125)	140,877
LIVINGSTON CO FISCAL CT	V070	962,137	13,877	81,165	55,211	9,100	19,353	-	-	-	19,758	19,758	108,899	(5,701)	103,198
LYON COUNTY FISCAL COURT	V072	652,377	9,409	55,034	37,436	26,065	127,944	-	-	-	-	-	73,839	11,222	85,060
MCCRACKEN CO FISCAL COURT	V073	12,727,922	183,570	1,073,715	730,382	-	1,987,667	-	-	-	312,099	312,099	1,440,600	(131,414)	1,309,185
MADISON CO FISCAL COURT	V076	2,400,727	34,625	202,523	137,764	69,085	443,996	-	-	-	-	-	271,724	30,105	301,829
MAGOFFIN CO FISCAL COURT	V077	-	-	-	-	-	-	-	-	-	-	-	35,821	-	(12,438)
MARION CO FISCAL COURT	V078	1,073,638	15,485	90,571	61,610	2,879	170,544	-	-	-	15,317	15,317	121,519	(5,869)	115,650
MARSHALL CO FISCAL COURT	V079	6,861,419	98,960	578,822	393,737	-	1,071,519	-	-	-	133,845	133,845	776,604	(52,631)	723,973
MASON CO FIS CT	V081	1,383,981	19,961	116,751	79,419	-	216,131	-	-	-	310,904	310,904	156,645	(128,417)	28,228
MENTIFEE CO FISCAL COURT	V083	570,357	8,226	48,115	32,729	-	89,070	-	-	-	53,913	53,913	64,555	(19,314)	45,241
MONTGOMERY CO FISCAL CT	V087	2,188,651	31,566	184,632	125,594	8,352	350,145	-	-	-	4,256	4,256	247,721	992	248,712
MORGAN CO FISCAL CT	V088	617,836	8,911	52,120	35,454	8,096	104,581	-	-	-	143,673	143,673	69,929	(61,616)	8,313
NELSON CO FISCAL CT	V090	3,862,967	55,714	325,876	221,673	15,520	618,783	-	-	-	91,318	91,318	437,227	(24,748)	412,479
OLDHAM CO FISCAL COURT	V093	11,187,238	161,350	943,744	641,971	40,429	1,787,494	-	-	-	92,922	92,922	1,266,219	(27,631)	1,238,587
OWEN COUNTY FISCAL COURT	V094	496,703	7,164	41,901	28,503	5,352	82,920	-	-	-	17,712	17,712	56,219	(6,084)	50,135
PENDLETON CO FISCAL COURT	V096	1,134,127	16,357	95,674	65,081	32,055	209,167	-	-	-	2,289	2,289	128,365	13,580	141,945
PULASKI CO FISCAL CT	V100	7,379,449	106,431	622,523	423,464	-	1,152,418	-	-	-	520,056	520,056	835,237	(210,906)	624,331
ROWAN CO FISCAL COURT	V103	2,747,484	39,626	231,775	157,662	-	429,063	-	-	-	428,248	428,248	310,972	(167,294)	143,678
SCOTT CO FISCAL CT	V105	18,994,395	273,950	1,602,348	1,089,978	326,916	3,293,192	-	-	-	-	-	2,149,865	137,421	2,287,287
SHELBY CO FISCAL COURT	V106	11,458,325	165,259	966,613	657,527	81,057	1,870,456	-	-	-	34,334	34,334	1,296,901	12,748	1,309,650
SIMPSON CO FISCAL COURT	V107	1,654,805	23,867	139,598	94,960	103,586	362,010	-	-	-	37,831	37,831	187,298	33,315	220,613
SPENCER CO TREASURER	V108	3,046,525	43,939	257,002	174,822	83,760	559,523	-	-	-	106,525	106,525	344,819	(18,686)	326,133
TAYLOR COUNTY FISCAL COURT	V109	1,300,825	18,761	109,736	74,647	48,739	251,883	-	-	-	-	-	147,233	20,109	167,342
TRIMBLE CO FISCAL COURT	V112	279,521	4,031	23,580	16,040	-	43,652	-	-	-	7,259	7,259	31,637	(2,668)	28,969
UNION COUNTY FISCAL COURT	V113	690,433	9,958	58,244	39,620	-	107,822	-	-	-	95,084	95,084	78,146	(37,303)	40,843
WASHINGTON CO FIS COURT	V115	1,211,571	17,474	102,207	69,525	15,917	205,123	-	-	-	23,208	23,208	137,131	(9,201)	136,210
CITY OF HIGHLAND HEIGHTS	V119	2,111,391	30,452	178,115	121,161	21,131	350,858	-	-	-	18,012	18,012	238,976	3,222	242,198
WOODFORD CO FISCAL COURT	V120	3,733,829	53,852	314,982	214,263	-	583,097	-	-	-	49,950	49,950	422,610	(18,397)	404,213
CITY OF ERLANGER	V159	12,885,342	185,841	1,086,995	739,415	161,673	2,173,923	-	-	-	148,312	148,312	1,458,417	(10,371)	1,448,046
CITY OF ADAIRVILLE	V171	137,735	1,987	11,619	7,904	23,186	44,695	-	-	-	2,596	2,596	15,589	6,887	22,476
CITY OF BUTLER	V196	143,091	2,064	12,071	8,211	-	22,346	-	-	-	6,225	6,225	16,196	(2,546)	13,650
CITY OF HAZARD	V197	178,044	2,568	15,020	10,217	-	27,804	-	-	-	49,500	49,500	20,152	(17,683)	2,469
BARREN/METCALFE CO AMB SR	V205	3,839,252	55,372	323,875	220,312	37,940	637,501	-	-	-	-	-	434,543	14,378	448,921
CITY OF PIKEVILLE	V298	5,126,942	73,944	432,504	294,206	43,995	844,648	-	-	-	182,417	182,417	580,289	(66,526)	513,763
CITY OF OWENSBORO	V330	32,800,767	473,074	2,767,040	1,882,246	356,041	5,478,402	-	-	-	27,686	27,686	3,712,529	150,047	3,862,575
CITY OF RADCLIFF	V347	10,231,278	147,562	863,100	587,114	516,359	2,114,135	-	-	-	-	-	1,158,019	216,470	1,374,489
CITY OF ELSMERE	V359	2,271,711	32,764	191,639	130,360	43,738	398,501	-	-	-	36,641	36,641	257,122	6,891	264,013
UNION EMERGENCY SERVICES	V408	5,061,910	73,006	427,018	290,474	326,269	1,116,766	-	-	-	-	-	572,928	133,088	706,016
CITY OF ELIZABETHTOWN	V447	15,951,251	230,059	1,345,632	915,350	149,716	2,640,757	-	-	-	376,977	376,977	1,805,430	(117,063)	1,688,367
WALTON FIRE DIST/EMS	V608	4,114,020	59,335	347,055	236,080	54,501	696,970	-	-	-	-	-	465,642	23,258	488,900
CITY OF VINE GROVE	V647	729,007	10,514	61,498	41,833	36,643	150,489	-	-	-	7,819	7,819	82,512	9,217	91,729
HEBRON FIRE PROTECTION DI	V708	8,323,715	120,050	702,180	477,650	444,165	1,744,046	-	-	-	-	-	942,113	185,746	1,127,859
POINT PLEASANT FIRE DIST	V808	2,430,044	35,048	204,996	139,446	309,676	689,165	-	-	-	-	-	275,043	123,266	398,309
CITY OF WILDER	V919	4,229,536	61,001	356,799	242,709	253,742	914,251	-	-	-	-	-	478,717	101,660	580,377
CITY OF COVINGTON	V959	48,235,603	695,685	4,069,107	2,767,962	471,986	8,004,741	-	-	-	899,277	899,277	5,459,508	(239,379)	5,220,129
Total All Entities		\$ 1,715,941,441	\$ 24,748,425	\$ 144,755,108	\$ 98,467,954	\$ 29,479,962	\$ 297,451,449	\$ -	\$ -	\$ -	\$ 29,479,962	\$ 29,479,962	\$ 194,217,464	\$ -	\$ 194,217,464

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2016

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 Directors, as of December 1, 2016, is comprised of John Farris, Chair, Governor Appointee; David L. Harris, Vice Chair, Governor Appointee; William S. Cook, Governor Appointee; Edwin Davis, elected by CERS; Thomas K. Elliott, Governor Appointee (non-voting); Joseph Hardesty, Governor Appointee; David L. Harris, Governor Appointee; J. T. Fulkerson, Governor Appointee; Vince Lang, elected by KERS; Neil P. Ramsey, Governor Appointee; David Rich, elected by CERS; Randy K. Stevens, Governor Appointee; Thomas B. Stephens, Personnel Secretary; Mary Helen Peter, elected by KERS; Keith A. Peercy, elected by SPRS; David J. Adams, Governor Appointee; Mark Lattis, Governor Appointee; and, William Summers, 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 Governmental Accounting Standards Board (GASB) Statement No. 68 only applies to multiple-employer plans.

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 decrease in fiduciary net position as shown in the Combining Statement of Changes in Plan Net Position and in accordance with requirements promulgated by GASB Statements No. 67 and 68. The net pension liability at June 30, 2016, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

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.

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2016
(Continued)

Summary of Significant Accounting Policies (Continued)

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2016 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, 2016, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	KERS Non-Hazardous	KERS Hazardous	CERS Non-Hazardous	CERS Hazardous
Total Pension Liability	\$ 13,379,781	\$ 919,517	\$ 11,065,013	\$ 3,726,115
Fiduciary Net Position	1,980,292	527,879	6,141,394	2,010,174
Net Pension Liability	<u>\$ 11,399,489</u>	<u>\$ 391,638</u>	<u>\$ 4,923,619</u>	<u>\$ 1,715,941</u>

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.

Actuarial Methods and Assumptions

The total pension liability for KRS was determined by applying procedures to the actuarial valuation as of June 30, 2016. The financial reporting actuarial valuation as of June 30, 2016, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2016
Experience Study	July 1, 2008 – June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	27 years

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2016
(Continued)

Actuarial Methods and Assumptions (Continued)

Asset Valuation Method	5-year smoothed market
Inflation	3.25%
Salary Increase	4.0%, average, including inflation
Investment Rate of Return	7.50% for all but 6.75% for KERS (Non-Hazardous), net of pension plan investment expense, including inflation

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set back 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. There is some margin in the current mortality tables for possible future improvement in mortality rates and that margin will be reviewed again when the next experience investigation is conducted.

The long-term expected return on plan assets is reviewed as part of the regular experience studies prepared every five years for KRS. The most recent analysis, performed for the period covering fiscal years 2008 through 2013, is outlined in a report dated December 3, 2015. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

Discount Rate

The projection of cash flows used to determine the discount rate assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 27 year amortization period of the unfunded actuarial accrued liability. The discount rate determination does not use a municipal bond rate. Projected future benefit payments for all current plan members were projected through 2117. The target asset allocation and best estimates of arithmetic nominal rates of return for each major asset class are summarized in the Comprehensive Annual Financial Report.

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, 2016, is based on the June 30, 2016, actuarial valuation. 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.