



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% |
| | | \$ <u>513,083,951</u> | <u>100.000000%</u> |

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 | | |
|-----------------------------|---------------|---------------------------|---|--|-----------------------|---|--------------------------------------|--|--|-----------------------|---|-------------------------------------|--|---|--------------------------------|
| 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 Pension Expense | Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| 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 | 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 | 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 | 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 | 283,729 | 199,577 | (99,310) | 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 | 32,387 | 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 | 44,719 | 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 | 161,009 | 515,513 | (55,564) | 459,949 |
| 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 | (3,787) | 521,727 |
| WOMEN AWARE | 1488 | 1,937,685 | 2,024 | 29,751 | 146,776 | - | 178,551 | - | - | - | 143,206 | 143,206 | 231,366 | (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 | 12,111 | 2,520,517 |
| 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 | 47,119 | 500,008 | 605 | 500,613 |
| PIKE CO HEALTH DEPT | 3038 | 17,636,908 | 18,422 | 270,798 | 1,335,963 | 561,884 | 2,187,067 | - | - | - | 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 Plan 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 | 56,460 | 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 | 310,219 | 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 | 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 | 182,248 | 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.

| 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 |
| 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 MUHLENBERG CO | 7821 | 397,059 | 415 | 6,096 | 30,076 | 154,876 | 191,464 | - | - | - | - | - | 47,410 | 97,483 | 144,893 |
| KY RIVER COMM CARE INC | 8201 | - | - | - | - | - | - | - | - | - | 63,668 | 63,668 | - | (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/CSMTG | 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 Plan 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 | 5,966 | 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) | 1,516,423 |
| 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 | - | 53,356 | - | - | - | 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 | 1,899,405 | - | - | - | 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.

| 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 |
| 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 | - | - | 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 | 392,592 | 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 | 94,733 | - | - | 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 | |
| DAVIESS 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 | - | - | - | - | 25,552 | (411) | 25,142 | |
| GRAVES COUNTY ATTORNEY | W042 | 1,574,121 | 1,644 | 24,169 | 119,237 | 15,555 | 160,605 | - | - | 30,171 | 30,171 | 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 | 78,680 | - | - | - | - | 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 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)

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 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)

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> |
|---------------------------|----------------------|---|--|
| 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)

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> |
|---------------------------|----------------------|---|--|
| 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 | 3,832 | 71,752 | 40,432 | - | 135,287 | - | - | - | 167,828 | 167,828 | 330,990 | (56,545) | 274,445 | |
| FAYETTE CO CLERK | 39937 | 6,603,482 | 28,829 | 620,795 | 349,817 | - | 999,441 | - | - | - | 207,299 | 207,299 | 899,718 | (103,161) | 796,557 | |
| FAYETTE CO SHERIFF | 39938 | 4,259,422 | 18,596 | 400,429 | 225,641 | - | 686,039 | - | - | - | - | - | 580,342 | 140,598 | 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 | - | 23,251 | - | - | - | 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 | - | 515,770 | - | - | - | 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 | - | 12,043 | - | - | - | 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 | |
| I&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 | 107,378 | (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 | 11,467 | (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 | 927,293 | 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 | - | - | - | - | - | 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 | 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 | 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 | 550 | 30,595 |
| CIRCUIT CLERKS | C037 | - | - | - | - | - | 830 | - | - | - | - | - | - | - | 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 SADIEVILLE | 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 | 79,351 | 346 | 7,460 | 4,204 | 206 | 12,216 | - | - | - | 469 | 469 | 10,811 | (58) | 10,754 |
| ADAIR CO BD OF EDUCATION | J001 | 6,476,613 | 28,275 | 608,868 | 343,096 | 152,145 | 1,132,384 | - | - | - | - | - | 882,432 | 73,428 | 955,860 |
| 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 | - | - | - | 159,351 | 159,351 | 794,015 | (84,136) | 709,880 |
| BRECKINRIDGE CO BD OF ED | J014 | 8,156,799 | 35,611 | 736,822 | 432,104 | 4,990 | 1,236,627 | - | - | - | 26,112 | 26,112 | 1,111,356 | (8,126) | 1,103,229 |
| 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 | 742,007 | (24,004) | 718,003 |
| 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 | 4,423,370 | - | - | - | 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 | 446,082 | - | - | - | 875 | 875 | 354,695 | 21,015 | 375,710 |
| ESTILL CO CONSERVATION DI | J033 | 65,014 | 284 | 6,112 | 3,444 | 7,018 | 16,888 | - | - | - | 794 | 794 | 8,858 | 4,318 | 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 | Total Employer Pension Expense |
| 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 | 91,168 | 678,230 | (32,051) | 646,179 | |
| HARDIN CO SOIL CN DIST | J047 | 49,535 | 216 | 4,657 | 2,624 | - | 7,497 | - | - | 876 | 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 | 31,760 | 209,847 | 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 | 167,612 | 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 | - | - | 4,471 | 4,471 | 34,454 | 6,938 | 41,392 | |
| PADUCAH WATER WORKS | J073 | 5,786,673 | 25,263 | 544,006 | 306,547 | 118,521 | 994,338 | - | - | 59,312 | 59,312 | 788,428 | 9,899 | 798,328 | |
| MCCREARY CO BD OF EDUCATN | J074 | 7,883,865 | 34,419 | 741,164 | 417,645 | 97,059 | 1,290,286 | - | - | 46,631 | 46,631 | 1,074,169 | 9,392 | 1,083,560 | |
| MCLEAN CO BD OF ED | J075 | 3,818,210 | 16,669 | 358,951 | 202,268 | - | 577,888 | - | - | 113,598 | 113,598 | 520,227 | (50,447) | 469,780 | |
| MADISON CO BD OF ED | J076 | 26,256,385 | 114,629 | 2,468,368 | 1,390,923 | 42,051 | 4,015,971 | - | - | 36,283 | 36,283 | 3,577,406 | 12,793 | 3,590,199 | |
| MAGOFFIN CO BD OF ED | J077 | 6,184,832 | 27,001 | 581,437 | 327,639 | 68,957 | 1,005,035 | - | - | 325,478 | 325,478 | 842,677 | (89,386) | 753,291 | |
| MARION CO BD OF EDUCATION | J078 | 7,283,415 | 31,798 | 684,715 | 385,836 | 4,406 | 1,106,755 | - | - | 21,648 | 21,648 | 992,358 | (12,508) | 979,850 | |
| MARSHALL COUNTY BD OF ED | J079 | 11,149,839 | 48,677 | 1,048,199 | 590,659 | 88,642 | 1,776,177 | - | - | 15,506 | 15,506 | 1,519,154 | 26,512 | 1,545,666 | |
| MARTIN CO BD OF ED | J080 | 7,301,767 | 31,878 | 686,441 | 386,809 | 146,284 | 1,251,411 | - | - | 122,392 | 122,392 | 994,858 | (20,355) | 974,503 | |
| MASON CO BD OF ED | J081 | 6,335,478 | 27,659 | 595,600 | 335,620 | 88,099 | 1,046,977 | - | - | 136,632 | 136,632 | 863,203 | (53,929) | 809,273 | |
| MEADE CO PUBLIC LIBRARY | J082 | 529,672 | 2,312 | 49,795 | 28,059 | 11,691 | 91,857 | - | - | 2,242 | 2,242 | 72,167 | 6,812 | 78,979 | |
| MENIFEÉ 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 HARRISBURG | J084 | 5,078,759 | 22,173 | 477,455 | 269,046 | 370,739 | 1,139,412 | - | - | - | - | 691,976 | 200,526 | 892,501 | |
| METCALFE CO BD OF ED | J085 | 4,349,799 | 18,990 | 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 | 871,895 | - | - | - | - | - | 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 | - | - | - | 37,238 | 37,238 | 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 | 122 | 2,631 | 1,482 | - | 4,235 | - | - | - | 164,954 | 164,954 | 3,813 | (73,488) | (69,675) |
| CITY OF PROSPECT | J756 | 611,487 | 2,670 | 57,486 | 32,393 | 46,943 | 139,492 | - | - | - | - | - | 83,315 | 22,406 | 105,720 |
| N KY COMMUNITY ACT COMM | J759 | 5,540,752 | 24,190 | 520,887 | 293,519 | 288,283 | 1,126,879 | - | - | - | - | - | 754,922 | 138,898 | 893,820 |
| HOUSING AUTH OF ASHLAND | J810 | 1,185,677 | 5,176 | 111,466 | 62,811 | 18,147 | 197,600 | - | - | - | 10,169 | 10,169 | 161,547 | 7,798 | 169,346 |
| HOUSING AUTH BOWLING GRN | J814 | 3,086,337 | 13,474 | 290,147 | 163,498 | 8,159 | 475,278 | - | - | - | 54,208 | 54,208 | 420,510 | (32,514) | 387,996 |
| CITY OF BELLEVUE | J819 | 1,284,119 | 5,606 | 120,720 | 68,026 | 11,500 | 205,852 | - | - | - | 17,187 | 17,187 | 174,960 | 484 | 175,444 |
| KY LEGAL SERVICE PROGRAMS | J834 | 691,270 | 3,018 | 64,986 | 36,620 | 76,587 | 181,211 | - | - | - | - | - | 94,185 | 34,133 | 128,318 |
| LOUISVILLE WATER COMPANY | J856 | 58,797,618 | 256,696 | 5,527,576 | 3,114,784 | 562,008 | 9,464,604 | - | - | - | 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 | 195,690 | - | - | - | 12,149 | 12,149 | 98,691 | 27,664 | 126,355 |
| HARDIN CO BD OF ED | K047 | 38,975,707 | 170,158 | 3,664,114 | 2,064,725 | 80,801 | 5,979,798 | - | - | - | 8,949 | 8,949 | 5,310,401 | 49,797 | 5,360,198 |
| HARLAN INDEPENDENT SCHOOL | K048 | 1,534,946 | 6,701 | 144,301 | 81,313 | - | 232,315 | - | - | - | 24,968 | 24,968 | 209,135 | (15,370) | 193,765 |
| CITY OF CYNTHIANA | K049 | 2,520,568 | 11,004 | 236,959 | 133,526 | - | 381,490 | - | - | - | 145,859 | 145,859 | 343,425 | (75,038) | 268,387 |
| CAVERNA INDEPENDENT SCH | K050 | 2,053,051 | 8,963 | 193,008 | 108,760 | 19,400 | 330,130 | - | - | - | 43,991 | 43,991 | 279,726 | (5,406) | 274,320 |
| HENRY CO BD OF EDUCATION | K052 | 5,604,969 | 24,470 | 526,924 | 296,921 | 55,541 | 903,857 | - | - | - | 10,847 | 10,847 | 763,671 | 15,863 | 779,534 |
| JACKSON CO CONSERV DIST | K055 | 76,102 | 332 | 7,154 | 4,031 | 158 | 11,676 | - | - | - | 413 | 413 | 10,369 | (67) | 10,302 |
| JESSAMINE CO PUBLIC LIBRA | K057 | 2,153,619 | 9,402 | 202,462 | 114,087 | 63,652 | 389,604 | - | - | - | - | - | 293,428 | 32,635 | 326,063 |
| JOHNSON CO BD OF ED | K058 | 9,495,609 | 41,455 | 892,684 | 503,027 | - | 1,437,166 | - | - | - | 99,365 | 99,365 | 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 | 2,927,869 | 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 | 743,337 | 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 | (83,252) | 1,505,792 |
| GATEWAY COMM SER ORGANIZ | K088 | 4,730,524 | 20,652 | 444,718 | 250,598 | 255,768 | 97,736 | - | - | - | 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) | 34,803 |
| 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 | 250,029 | - | - | - | - | - | 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 | - | 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 | 459,604 | - | - | - | - | - | 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 | K799 | 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 |
| BOONE 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 |
| LEES 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 | 255 | 5,499 | 3,099 | 1,223 | 10,076 | - | - | - | - | - | 7,970 | 686 | 8,656 |
| HOUSING AUTH OF VANCEBURG | L068 | 168,075 | 734 | 15,801 | 8,904 | - | 25,438 | - | - | - | 8,645 | 8,645 | 22,900 | (5,655) | 17,245 |
| STANFORD WATER COMMISSION | L069 | 1,109,383 | 4,843 | 104,293 | 58,769 | 32,981 | 200,887 | - | - | - | 1,225 | 1,225 | 151,152 | 12,874 | 164,026 |
| KY WESTERN WATERLAND | L070 | 32,825 | 143 | 3,086 | 1,739 | - | 4,968 | - | - | - | 49,469 | 49,469 | 4,472 | (28,237) | (23,765) |
| RUSSELLVILLE CITY SCHOOLS | L071 | 2,655,886 | 11,595 | 249,680 | 140,695 | 57,234 | 459,204 | - | - | - | 72,384 | 72,384 | 361,862 | (24,188) | 337,674 |
| CITY OF EDDYVILLE | L072 | 779,504 | 3,403 | 73,281 | 41,294 | - | 117,978 | - | - | - | 146,355 | 146,355 | 106,207 | (81,841) | 24,365 |
| CITY OF PADUCAH | L073 | 14,999,862 | 65,486 | 1,410,140 | 794,613 | - | 2,270,238 | - | - | - | 449,293 | 449,293 | 2,043,716 | (228,983) | 1,814,733 |

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 |
| MENIFEES 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 | 32,683 | 913 | 33,596 |
| CITY OF FRANKLIN | L107 | 4,428,388 | 19,333 | 416,314 | 234,592 | 2,886 | 673,125 | - | - | - | 7,131 | 7,131 | 603,363 | (1,048) | 602,316 |
| SPENCER CO FIRE DIST | L108 | 48,582 | 212 | 4,567 | 2,574 | 18,493 | 25,846 | - | - | - | - | - | 6,619 | 10,377 | 16,996 |
| CAMPBELLSVILLE CITY SCHOO | L109 | 2,992,957 | 13,067 | 281,368 | 158,551 | 55,197 | 508,183 | - | - | - | - | - | 407,787 | 25,822 | 433,609 |
| CITY OF ELKTON | L110 | 939,464 | 4,101 | 88,319 | 49,768 | - | 142,188 | - | - | - | 57,153 | 57,153 | 128,001 | (23,792) | 104,209 |
| HOUSING AUTH OF CADIZ | L111 | 330,165 | 1,441 | 31,039 | 17,490 | 1,974 | 51,945 | - | - | - | - | - | 44,985 | 1,136 | 46,121 |
| CITY OF BEDFORD | L112 | 202,176 | 883 | 19,007 | 10,710 | 71,927 | 102,527 | - | - | - | 21,699 | 21,699 | 27,546 | 15,475 | 43,021 |
| UNION CO PLANNING COMM | L113 | 214,558 | 937 | 20,171 | 11,366 | - | 32,474 | - | - | - | 16,693 | 16,693 | 29,233 | (7,206) | 22,027 |
| WARREN COUNTY BD OF ED | L114 | 33,286,339 | 145,320 | 3,129,256 | 1,763,332 | 407,209 | 5,445,117 | - | - | - | - | - | 4,535,230 | 178,721 | 4,713,951 |
| WASHINGTON CO SCHOOLS | L115 | 4,321,455 | 18,866 | 406,261 | 228,928 | 25,447 | 679,502 | - | - | - | 49,826 | 49,826 | 588,794 | (22,438) | 566,356 |
| CORBIN BD OF ED | L118 | 5,904,085 | 25,776 | 555,044 | 312,767 | 207,796 | 1,101,383 | - | - | - | - | - | 804,426 | 93,262 | 897,688 |
| CITY OF CAMPTON | L119 | 760,020 | 3,318 | 71,450 | 40,262 | 16,524 | 131,553 | - | - | - | - | - | 103,552 | 7,838 | 111,390 |
| FALLING SPRINGS ARTS | L120 | 921,023 | 4,021 | 86,586 | 48,791 | 18,802 | 158,200 | - | - | - | - | - | 125,888 | 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 | 9,955 | 299 | 10,254 |
| EASTWOOD FIRE PROT DIST | L456 | 92,677 | 405 | 8,713 | 4,910 | 3,170 | 17,196 | - | - | - | 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 | 2,990 | 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 |
| CHRISTIAN CO BD OF ED | M024 | 26,434,638 | 115,407 | 2,485,126 | 1,400,366 | - | - | - | 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 | - | - | - | - | 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 | - | - | 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 | 2,521,216 | (25,216) | 2,101,001 |
| 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 | 290,907 | 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 SIM & CHL | 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) | 9,411 |
| JENKINS BD OF ED | M067 | 1,237,588 | 5,403 | 116,346 | 65,561 | 28,945 | 216,255 | - | - | - | 168,620 | 18,357 | 186,977 |
| CITY OF VANCEBURG | M068 | 847,721 | 3,701 | 79,694 | 44,908 | 11,462 | 139,765 | - | 7,053 | 7,053 | 115,501 | 4,664 | 120,165 |
| CITY OF STANFORD | M069 | 147,218 | 643 | 13,840 | 7,799 | 20,405 | 42,687 | - | 12,504 | 12,504 | 20,058 | 186 | 20,244 |
| LEDBETTER WATER DISTRICT | M070 | 432,830 | 1,890 | 40,690 | 22,929 | - | 65,509 | - | 26,404 | 26,404 | 58,973 | (11,507) | 47,466 |
| W MCCRACKEN CO WATER DIST | M073 | 243,701 | 1,064 | 22,910 | 12,910 | 740 | 37,624 | - | 13,597 | 13,597 | 33,204 | (5,152) | 28,052 |
| CITY OF SACRAMENTO | M075 | 318,573 | 1,391 | 29,949 | 16,876 | - | 48,216 | - | 17,586 | 17,586 | 45,405 | (8,406) | 34,999 |
| CITY OF RICHMOND | M076 | 8,419,166 | 36,756 | 791,488 | 446,002 | 155,187 | 1,429,433 | - | 33,796 | 33,796 | 1,147,103 | 42,011 | 1,189,114 |
| MAGOFFIN CO COURT CLERK | M077 | 461,408 | 2,014 | 43,377 | 24,843 | - | 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 | - | - | - | - | 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 | - | - | - | 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 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 |
| 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 | - | - | - | 6,006 | 60,006 | 132,485 | (35,859) | 96,626 |
| WASHINGTON CO LIBRARY BD | M115 | 294,704 | 1,287 | 27,705 | 15,612 | 12,116 | 56,720 | - | - | - | 4,484 | 4,484 | 40,153 | 6,164 | 46,317 |
| WAYNE CO PUBLIC LIBRARY | M116 | 455,628 | 1,989 | 42,834 | 24,137 | 6,922 | 75,881 | - | - | - | - | - | 62,079 | 3,563 | 65,642 |
| WEBSTER CO BD OF ED | M117 | 5,939,134 | 25,929 | 558,339 | 314,624 | 181,347 | 1,080,238 | - | - | - | - | - | 88,051 | 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 | 165,375 | 1,038,124 | (65,215) | 972,909 |
| WOLFE CO FISCAL COURT | M119 | 2,216,842 | 9,678 | 208,406 | 117,436 | - | 335,520 | - | - | - | 13,806 | 13,806 | 302,942 | (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 | - | - | - | - | - | 99,478 | (13,846) | 85,632 |
| CITY OF PIONEER VILLAGE | M315 | 71,441 | 312 | 6,716 | 3,785 | 1,806 | 12,618 | - | - | - | - | - | 9,734 | 832 | 10,566 |
| MIDDLETOWN FIRE PROT DIST | M356 | 134,564 | 587 | 12,650 | 7,128 | 2,289 | 22,655 | - | - | - | 79 | 79 | 18,334 | 897 | 19,231 |
| BULLITT CO SANITATION DIS | M415 | 694,007 | 3,030 | 65,244 | 36,765 | 64,199 | 169,237 | - | - | - | 3,058 | 3,058 | 94,558 | 24,613 | 119,171 |
| ADAIR CO CONSERVATION DIS | N001 | 118,119 | 516 | 11,104 | 6,257 | 153 | 18,031 | - | - | - | 748 | 748 | 16,094 | (209) | 15,885 |
| HOUSING AUTH OWINGSVILLE | N006 | 260,434 | 1,137 | 24,483 | 13,796 | 4,619 | 44,036 | - | - | - | 17,761 | 17,761 | 35,484 | (4,311) | 31,173 |
| PINEVILLE BD OF EDUCATION | N007 | 996,547 | 4,351 | 93,686 | 52,792 | - | 150,828 | - | - | - | 48,089 | 48,089 | 135,779 | (25,248) | 110,530 |
| CITY OF FLORENCE | N008 | 8,311,160 | 36,284 | 781,334 | 440,281 | - | 1,257,899 | - | - | - | 87,686 | 87,686 | 1,132,387 | (36,827) | 1,095,561 |
| CITY OF MILLERSBURG | N009 | 58,693 | 256 | 5,518 | 3,109 | - | 8,883 | - | - | - | - | - | 7,997 | (69,921) | (61,924) |
| BOYD CO PUBLIC LIBRARY | N010 | 1,238,379 | 5,406 | 116,420 | 65,603 | - | 187,429 | - | - | - | 184,560 | 184,560 | 168,728 | (99,676) | 69,052 |
| CITY OF PERRYVILLE | N011 | 115,548 | 504 | 10,863 | 6,121 | 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 | 28,360 | 75,388 | 7,838 | 83,226 |
| BULLITT CO CONSERVAT DIST | N015 | 65,848 | 287 | 6,190 | 3,488 | 598 | 10,564 | - | - | - | 93 | 93 | 8,972 | 357 | 9,329 |
| PRINCETON ELECTRIC PL BD | N017 | 2,670,176 | 11,657 | 251,024 | 141,452 | 133,733 | 537,866 | - | - | - | 24,763 | 24,763 | 363,809 | 39,992 | 402,900 |
| MURRAY CALLOWAY CO AIRPRT | N018 | 88,641 | 387 | 8,333 | 4,696 | 755 | 14,771 | - | - | - | 190 | 190 | 12,077 | 187 | 12,265 |
| CARLESS CO SANIT DIST 1 | N020 | 160,510 | 701 | 15,090 | 8,503 | 11,274 | 35,568 | - | - | - | - | - | 21,869 | 6,874 | 28,743 |
| CARROLLTON UTILITIES COMM | N021 | 3,004,909 | 13,119 | 282,492 | 159,184 | 3,967 | 458,762 | - | - | - | 6,225 | 6,225 | 409,416 | 44 | 409,460 |
| CITY OF GRAYSON | N022 | 1,400,663 | 6,115 | 131,677 | 74,200 | 71,182 | 283,173 | - | - | - | 64,964 | 64,964 | 190,839 | 20,184 | 211,023 |
| EAST CLARK CO WATER DIST | N025 | 547,303 | 2,389 | 51,452 | 28,993 | 12,317 | 95,151 | - | - | - | - | - | 74,570 | 7,102 | 81,672 |
| CUMBERLAND CO PUBLIC LIB | N029 | 164,147 | 717 | 15,431 | 8,696 | 4,117 | 28,961 | - | - | - | - | - | 22,365 | 1,864 | 24,229 |
| ESTILL CO WATER DIST NO 1 | N033 | 602,741 | 2,631 | 56,664 | 31,930 | - | 91,225 | - | - | - | 19,394 | 19,394 | 82,123 | (8,675) | 73,448 |
| HOUSING AUTH FLEMINGSBURG | N035 | 97,204 | 424 | 9,138 | 5,149 | 4,681 | 19,393 | - | - | - | 13,107 | 13,107 | 13,244 | (2,338) | 10,905 |
| PRESTONSBURG CITY UTIL | N036 | 5,411,363 | 23,625 | 508,723 | 286,665 | 283,872 | 1,102,886 | - | - | - | - | - | 737,293 | 162,061 | 899,354 |
| FRANKFORT INDEP SCHOOLS | N037 | 2,306,917 | 10,071 | 216,874 | 122,208 | - | 349,153 | - | - | - | 246,315 | 246,315 | 314,315 | (107,671) | 206,644 |
| HOUSING AUTH OF HICKMAN | N038 | 397,141 | 1,734 | 37,335 | 21,038 | 16,732 | 76,840 | - | - | - | 491 | 491 | 54,110 | 10,877 | 64,987 |
| BULLOCK PEN WATER DIST | N041 | 1,434,946 | 6,265 | 134,900 | 76,016 | 19,025 | 236,205 | - | - | - | - | - | 195,510 | 9,085 | 204,595 |
| PURCHASE AREA DEV DIST | N042 | 4,457,736 | 19,461 | 419,073 | 236,147 | 6,716 | 647,681 | - | - | - | 45,747 | 45,747 | 607,362 | (30,060) | 577,302 |
| GRAYSON CO LIBRARY | N043 | 435,769 | 1,902 | 40,967 | 23,085 | 1,727 | 67,681 | - | - | - | 4,960 | 4,960 | 59,373 | (2,568) | 56,805 |
| HOUSING AUTH OF GREENSBUR | N044 | 67,452 | 294 | 6,341 | 3,573 | 3,475 | 13,684 | - | - | - | 50,574 | 50,574 | 9,190 | (32,051) | (22,861) |
| KENTUCKY ED DEV CORP | N045 | 1,645,973 | 7,186 | 154,738 | 87,195 | 97,333 | 346,452 | - | - | - | 97,297 | 97,297 | 224,262 | (24,048) | 200,214 |
| ELIZABETHTOWN BD OF EDUC | N047 | 6,009,505 | 26,236 | 564,955 | 318,531 | 10,714 | 920,714 | - | - | - | 63,743 | 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 | 61,311 | 88,829 | (21,286) | 67,543 |
| CITY OF HENDERSON | N051 | 14,515,411 | 63,371 | 1,364,597 | 768,949 | 19,944 | 2,216,860 | - | - | - | 117,716 | 117,716 | 1,977,710 | (69,682) | 1,908,028 |
| CITY OF NEW CASTLE | N052 | 255,021 | 1,113 | 23,975 | 13,510 | 2,307 | 40,905 | - | - | - | 9,755 | 9,755 | 34,746 | (5,503) | 29,243 |
| CITY OF MADISONVILLE | N054 | 13,259,953 | 57,890 | 1,246,571 | 702,441 | - | 2,006,902 | - | - | - | 330,295 | 330,295 | 1,806,655 | (146,035) | 1,660,620 |
| NICHOLASVILLE HOUSING AUT | N057 | 78,240 | 342 | 7,355 | 4,145 | - | 11,842 | - | - | - | 57,648 | 57,648 | 10,660 | (29,390) | (18,730) |
| JOHNSON CO LIBRARY | N058 | 445,071 | 1,943 | 41,841 | 23,577 | 16,138 | 83,500 | - | - | - | 28,044 | 28,044 | 60,640 | (949) | 59,691 |
| KNOTT CO WATER & SEWER | N060 | 823,295 | 3,594 | 77,398 | 43,614 | 30,413 | 155,019 | - | - | - | 45,631 | 45,631 | 112,173 | 1,207 | 113,380 |
| KNOX CO SOIL CONSERV DIS | N061 | 120,570 | 526 | 11,335 | 6,387 | 2,049 | 20,297 | - | - | - | 14,961 | 14,961 | 16,428 | (4,851) | 11,577 |
| CUMBERLAND VAL AREA DEV | N063 | 2,273,282 | 9,925 | 213,712 | 120,426 | 88,351 | 432,413 | - | - | - | 9,776 | 9,776 | 309,732 | 30,186 | 339,918 |
| THREE FORKS REG JAIL | N065 | 1,720,254 | 7,510 | 161,721 | 91,130 | 28,996 | 289,358 | - | - | - | - | - | 234,383 | 16,257 | 250,640 |
| HOUSING ORIENTED MINISTRI | N067 | 688,231 | 3,005 | 64,701 | 36,459 | 6,784 | 110,948 | - | - | - | 23,147 | 23,147 | 93,771 | (5,112) | 88,659 |
| 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 | 42,782 | 21,385 | (20,240) | 1,145 |
| CITY OF AUBURN | N071 | 617,574 | 2,696 | 58,058 | 32,716 | 82,277 | 175,747 | - | - | - | - | - | 84,144 | 34,921 | 119,065 |
| LYON CO AMBULANCE SERVICE | N072 | 1,086,136 | 4,742 | 102,108 | 57,538 | 44,555 | 208,943 | - | - | - | 11,770 | 11,770 | 147,985 | 10,693 | 158,678 |
| CITY OF ISLAND | N075 | 229,207 | 1,001 | 21,548 | 12,142 | 5,604 | 40,895 | - | - | - | 1,160 | 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 | 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 | 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 | 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 | 29,556 | 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 CONSERVAT DIST | P078 | 54,509 | 238 | 5,124 | 2,888 | 1,820 | 10,070 | - | - | - | - | - | 7,427 | 1,020 | 8,447 |
| CITY OF CALVERT CITY | P079 | 2,377,955 | 10,382 | 223,552 | 125,971 | 66,009 | 425,914 | - | - | - | 40,355 | 40,355 | 323,994 | 665 | 324,658 |

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 | 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 | 106,672 | - | - | - | 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 | (56,599) | 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 | 526,752 | - | - | - | 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 | 357,499 | - | - | - | - | - | 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) | 288,370 |
| 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 | - | - | - | - | - | 610,165 | 21,221 | 631,385 |
| ANDERSON COUNTY FISCAL COURT | V003 | 4,553,086 | 19,878 | 428,037 | 241,198 | - | 689,112 | - | - | - | 21,618 | 21,618 | 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 | 110,964 |
| CARRROLL 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 | 5,830,721 | 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 | 17,933 | 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 | 283,545 | 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 | 1,755,951 | - | - | - | - | - | 1,009,700 | 291,528 | 1,301,228 |
| GREEN COUNTY FISCAL COURT | V044 | 1,471,625 | 6,425 | 138,348 | 77,959 | - | 222,731 | - | - | - | 127,646 | 127,646 | 200,507 | (67,278) | 133,230 |
| GREENUP CO FISCAL CT | V045 | 7,961,081 | 34,756 | 748,423 | 421,736 | 46,319 | 1,251,234 | - | - | - | 235,567 | 235,567 | 1,084,689 | (67,071) | 1,017,619 |
| HANCOCK CO FISCAL COURT | V046 | 4,710,316 | 20,564 | 442,818 | 249,527 | - | 712,909 | - | - | - | 37,987 | 37,987 | 641,776 | (18,217) | 623,558 |
| HARDIN CO FISCAL COURT | V047 | 6,639,385 | 28,966 | 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 | 462,916 | - | - | - | 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 | 983,313 | 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 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 |
| 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 | 535,502 | (68,146) | 467,356 |
| 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 | 208,927 | 815,469 | - | - | - | - | - | 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 |
| MENIFEE CO FISCAL COURT | V083 | 1,646,879 | 7,190 | 154,823 | 87,243 | 31,662 | 280,918 | - | - | - | - | - | 224,386 | 13,180 | 237,566 |
| MERCER COUNTY FISCAL 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 | 393,501 | - | - | - | 52,370 | 52,370 | 328,741 | (2,974) | 325,767 |
| MONROE CO FISCAL COURT | V086 | 1,986,641 | 8,673 | 186,764 | 105,242 | 33,497 | 334,177 | - | - | - | 17,730 | 17,730 | 270,678 | 2,158 | 272,835 |
| MONTGOMERY CO FISCAL CT | V087 | 6,555,295 | 28,619 | 616,265 | 347,265 | 109,280 | 1,101,428 | - | - | - | - | - | 893,152 | 53,509 | 946,662 |
| MORGAN CO FISCAL CT | V088 | 2,135,830 | 9,325 | 200,790 | 113,145 | 5,080 | 328,339 | - | - | - | 59,717 | 59,717 | 291,005 | (21,415) | 269,590 |
| 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 | 9,965 | 214,592 | 120,922 | 141,322 | 486,801 | - | - | - | 22,294 | 22,294 | 311,008 | (4,340) | 306,668 |
| 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 | - | 847,605 | - | - | - | 194,716 | 194,716 | 784,637 | (101,743) | 682,894 |
| SIMPSON CO FISCAL COURT | V107 | 5,258,981 | 22,959 | 494,398 | 278,593 | 224,528 | 1,020,278 | - | - | - | - | - | 716,531 | 108,912 | 825,442 |
| SPENCER CO TREASURER | V108 | 2,581,984 | 11,272 | 242,733 | 136,780 | - | 389,513 | - | - | - | 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 | 726,898 | - | - | - | 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 WURLTAND | V145 | 139,995 | 611 | 13,161 | 7,416 | 4,234 | 25,422 | - | - | - | - | - | 19,074 | 2,681 | 21,755 |
| HARDIN CO WATER DIST #2 | V147 | 5,904,253 | 25,777 | 555,060 | 312,776 | 660,856 | 1,554,468 | - | - | - | - | - | 804,449 | 335,838 | 1,140,287 |
| HOUSING AUTH OF HENDERSON | V151 | 2,174,277 | 9,492 | 204,404 | 115,182 | 19,381 | 348,459 | - | - | - | 5,875 | 5,875 | 296,243 | 4,151 | 300,394 |
| JEFF CO BD OF ED | V156 | 385,681,594 | 1,683,791 | 36,258,008 | 20,431,351 | - | 58,373,149 | - | - | - | 7,414,240 | 7,414,240 | 52,548,728 | (3,441,996) | 49,106,732 |
| BIG SANDY AREA COMM PRO | V158 | 4,132,484 | 18,041 | 388,496 | 218,917 | 114,960 | 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 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 |
| 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 | - | 155,971 | - | - | - | 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 | 264,968 | 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 | 629,286 |
| 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 | 104,673 | - | - | - | 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 | 355,788 | 1,318,656 | - | - | - | - | - | 866,794 | 162,569 | 1,029,363 |
| AUDUBON AREA COMM SER INC | V530 | 25,144,581 | 109,775 | 2,363,847 | 1,332,026 | 676,948 | 4,482,596 | - | - | - | - | - | 3,425,924 | 333,752 | 3,759,676 |
| CAPITAL COMMUNITY 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 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 |
| SOUTHGATE BD OF ED | V619 | 329,589 | 1,439 | 30,985 | 17,460 | - | 49,884 | - | - | - | 13,153 | 13,153 | 44,906 | (8,579) | 36,327 |
| HOPKINSVL ELECTRIC SYSTEM | V624 | 6,371,513 | 27,816 | 598,987 | 337,529 | 45,829 | 1,010,161 | - | - | - | - | - | 868,112 | 21,906 | 890,018 |
| CITY OF WHITESVILLE | V630 | 365,380 | 1,595 | 34,349 | 19,356 | 1,523 | 56,823 | - | - | - | 17,147 | 17,147 | 49,783 | (6,106) | 43,676 |
| FARMDALE WATER DISTRICT | V637 | 261,970 | 1,144 | 24,628 | 13,878 | - | 39,649 | - | - | - | 25,471 | 25,471 | 35,693 | (12,374) | 23,319 |
| CITY OF VINE GROVE | V647 | 1,002,397 | 4,376 | 94,236 | 53,102 | - | 151,713 | - | - | - | 40,594 | 40,594 | 136,576 | (18,965) | 117,610 |
| KENTON CO BD OF ED | V659 | 35,331,499 | 154,249 | 3,321,522 | 1,871,674 | 103,131 | 5,450,576 | - | - | - | 537,075 | 537,075 | 4,813,881 | (312,886) | 4,500,995 |
| LAUREL CO CONSERV DIST | V663 | 97,498 | 426 | 9,166 | 5,165 | 566 | 15,322 | - | - | - | 10,819 | 10,819 | 13,284 | (6,930) | 6,354 |
| PADUCAH-MCCRACKEN CO JOIN | V673 | 3,028,183 | 13,220 | 284,680 | 160,417 | - | 458,317 | - | - | - | 67,739 | 67,739 | 412,587 | (33,508) | 379,079 |
| MADISON CO UTILITIES DIST | V676 | 1,040,878 | 4,544 | 97,853 | 55,140 | 28,393 | 185,930 | - | - | - | - | - | 141,819 | 14,205 | 156,024 |
| BELL CO CONSERVATION DIST | V707 | 50,565 | 221 | 4,754 | 2,679 | - | 7,663 | - | - | - | 802 | 802 | 6,889 | (462) | 6,428 |
| HEBRON FIRE PROTECTION DI | V708 | 132,220 | 577 | 12,431 | 7,005 | 1,630 | 21,643 | - | - | - | 177 | 177 | 18,016 | 1,006 | 19,022 |
| SILVER GROVE BD OF ED | V719 | 353,276 | 1,542 | 33,212 | 18,715 | - | 53,468 | - | - | - | 103,530 | 103,530 | 48,133 | (60,871) | (12,738) |
| PENNYRILE AREA DEVP DIST | V724 | 3,666,933 | 16,009 | 344,729 | 194,255 | - | 554,993 | - | - | - | 148,584 | 148,584 | 499,616 | (71,402) | 428,214 |
| GREEN RIV AREA DEL DIST | V730 | 5,282,876 | 23,064 | 496,644 | 279,859 | 33,881 | 833,447 | - | - | - | 98,067 | 98,067 | 719,786 | (18,254) | 701,532 |
| KY ASSOC OF CO (KACO) | V737 | 7,245,100 | 31,630 | 681,113 | 383,807 | 29,795 | 1,126,346 | - | - | - | 34,704 | 34,704 | 987,138 | 5,332 | 992,469 |
| JEFF CO MED CENTER LAUNDR | V756 | 4,711,110 | 20,568 | 442,892 | 249,569 | 91,425 | 804,454 | - | - | - | - | - | 641,884 | 52,938 | 694,822 |
| ERLANGER/ELSMERE BD OF ED | V759 | 7,027,016 | 30,678 | 660,611 | 372,254 | 325,027 | 1,388,570 | - | - | - | - | - | 957,244 | 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 | 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 | 44,502 | 2,350,500 | 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 | 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 | 34,101 | 181,654 | (32,108) | 149,546 |
| HOUSING AUTH OF FRANKFORT | V937 | 1,339,777 | 5,847 | 125,896 | 70,942 | 44,710 | 207,306 | - | - | - | 34,924 | 34,924 | 182,462 | 15,118 | 197,580 |
| CITY OF COVINGTON | V959 | 11,836,501 | 51,675 | 1,112,752 | 627,035 | - | 1,791,462 | - | - | - | 311,138 | 311,138 | 1,612,711 | (192,264) | 1,420,447 |
| ADAIR COUNTY ATTORNEY | W001 | 303,982 | 1,327 | 28,577 | 16,103 | 5,656 | 51,644 | - | - | - | - | - | 41,417 | 3,250 | 44,667 |
| ANDERSON COUNTY ATTORNEY | W003 | 185,300 | 809 | 17,420 | 9,816 | 12,019 | 40,064 | - | - | - | 9,572 | 9,572 | 25,247 | 3,988 | 29,235 |
| BALLARD COUNTY ATTORNEY | W004 | 187,450 | 818 | 17,622 | 9,930 | 1,753 | 30,124 | - | - | - | 1,460 | 1,460 | 25,540 | (239) | 25,301 |
| BOYD COUNTY ATTORNEY | W010 | 474,745 | 2,073 | 44,631 | 25,149 | - | 71,853 | - | - | - | 23,729 | 23,729 | 64,683 | (10,980) | 53,704 |
| BOYLE COUNTY ATTORNEY | W011 | 187,347 | 818 | 17,613 | 9,925 | - | 28,355 | - | - | - | 13,756 | 13,756 | 25,526 | (7,127) | 18,399 |
| BREATHITT CO ATTORNEY | W013 | 281,297 | 1,228 | 26,445 | 14,902 | 13,719 | 56,293 | - | - | - | - | - | 38,326 | 7,476 | 45,802 |
| BULLITT COUNTY ATTORNEY | W015 | 900,216 | 3,930 | 84,629 | 47,689 | 389,797 | 526,045 | - | - | - | - | - | 122,654 | 168,907 | 291,561 |
| BUTLER COUNTY ATTORNEY | W016 | 141,321 | 617 | 13,286 | 7,486 | - | 21,389 | - | - | - | 2,804 | 2,804 | 19,255 | (1,624) | 17,631 |
| CALDWELL COUNTY ATTORNEY | W017 | 243,188 | 1,062 | 22,862 | 12,883 | - | 36,807 | - | - | - | 10,144 | 10,144 | 33,134 | (5,856) | 27,278 |
| CALLOWAY COUNTY ATTORNEY | W018 | 521,608 | 2,277 | 49,036 | 27,632 | 30,664 | 109,610 | - | - | - | - | - | 71,069 | 17,340 | 88,409 |
| CAMPBELL COUNTY ATTORNEY | W019 | 1,320,766 | 5,766 | 124,165 | 69,967 | 34,067 | 233,966 | - | - | - | 11,306 | 11,306 | 179,953 | 17,870 | 197,823 |
| CARLSLE COUNTY ATTORNEY | W020 | 73,839 | 322 | 6,942 | 3,912 | - | 11,176 | - | - | - | 523 | 523 | 10,060 | (315) | 9,745 |
| CHILD SUPPORT ENFORCEMENT | W022 | 245,372 | 1,071 | 23,067 | 12,999 | 32,468 | 69,605 | - | - | - | - | - | 33,432 | 15,848 | 49,279 |
| CHRISTIAN COUNTY ATTORNEY | W024 | 988,894 | 4,317 | 92,966 | 52,386 | 4,511 | 154,180 | - | - | - | 1,595 | 1,595 | 134,736 | 2,325 | 137,061 |
| CLAY COUNTY ATTORNEY | W026 | 325,842 | 1,423 | 30,633 | 17,261 | 14,758 | 64,075 | - | - | - | - | - | 44,396 | 7,406 | 51,802 |
| CLINTON CO ATTORNEY | W027 | 164,588 | 719 | 15,473 | 8,719 | - | 24,910 | - | - | - | 3,592 | 3,592 | 22,425 | (1,631) | 20,794 |
| 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 | 6,862 | 20,117 | (4,458) | 15,659 |
| EDMONSON COUNTY ATTORNEY | W031 | 56,565 | 247 | 5,318 | 2,997 | - | 8,561 | - | - | - | 3,418 | 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 | 2,526 | 15,038 | 84 | 15,122 |
| ESTILL COUNTY ATTORNEY | W033 | 252,322 | 1,102 | 23,721 | 13,367 | 3,060 | 41,249 | - | - | - | 874 | 874 | 34,379 | 1,664 | 36,043 |
| FLEMING COUNTY ATTORNEY | W035 | 523,833 | 2,287 | 49,246 | 27,750 | - | 79,287 | - | - | - | 30,940 | 30,940 | 71,372 | (13,701) | 57,671 |
| GALLATIN COUNTY ATTORNEY | W039 | 155,592 | 679 | 14,627 | 8,242 | 3,186 | 26,735 | - | - | - | 4,139 | 4,139 | 21,199 | 392 | 21,592 |
| GRANT COUNTY CHILD SUPPOR | W041 | 232,657 | 1,016 | 21,872 | 12,325 | 3,572 | 38,784 | - | - | - | 253 | 253 | 31,699 | 2,260 | 33,959 |
| GRAYSON COUNTY ATTORNEY | W043 | 331,676 | 1,448 | 31,181 | 17,570 | 5,589 | 55,789 | - | - | - | - | - | 45,190 | 2,878 | 48,068 |
| GREEN COUNTY ATTORNEY | W044 | 166,052 | 725 | 15,611 | 8,797 | 3,145 | 28,277 | - | - | - | 10,268 | 10,268 | 22,624 | (2,178) | 20,447 |
| GREENUP CO ATTY/CHILD SUP | W045 | 347,544 | 1,517 | 32,673 | 18,411 | - | 52,601 | - | - | - | 3,126 | 3,126 | 47,333 | (1,446) | 45,906 |
| HARDIN COUNTY ATTORNEY | W047 | 1,469,041 | 6,413 | 138,105 | 77,822 | 93,804 | 316,145 | - | - | - | 37,039 | 37,039 | 200,155 | 14,394 | 214,549 |
| HARLAN COUNTY ATTORNEY | W048 | 744,789 | 3,252 | 70,018 | 39,455 | 12,323 | 125,048 | - | - | - | 1,431 | 1,431 | 101,477 | 4,166 | 105,643 |
| HART COUNTY ATTORNEY | W050 | 362,310 | 1,582 | 34,061 | 19,193 | - | 54,836 | - | - | - | 22,989 | 22,989 | 49,364 | (10,599) | 38,805 |
| HENDERSON CO ATTORNEY | W051 | 551,303 | 2,407 | 51,828 | 29,205 | 10,067 | 93,517 | - | - | - | 37,519 | 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 | 7,978 | 8,508 | (4,289) | 4,219 |
| JACKSON COUNTY ATTORNEY | W055 | 171,625 | 749 | 16,134 | 9,092 | - | 31,193 | - | - | - | 805 | 805 | 23,384 | 3,121 | 26,505 |
| JEFFERSON CO ATTORNEY | W056 | 12,561,975 | 54,842 | 1,180,954 | 665,466 | - | 1,901,263 | - | - | - | 1,071,355 | 1,071,355 | 1,711,556 | (556,505) | 1,155,051 |
| JOHNSON CO ATTORNEY | W058 | 351,374 | 1,534 | 33,033 | 18,614 | 28,834 | 82,014 | - | - | - | - | - | 47,874 | 13,881 | 61,756 |
| KNOTT COUNTY ATTORNEY | W060 | 249,588 | 1,090 | 23,464 | 13,222 | - | 37,775 | - | - | - | 3,951 | 3,951 | 34,006 | (1,862) | 32,144 |
| KNOX COUNTY ATTORNEY | W061 | 455,102 | 1,987 | 42,784 | 24,109 | 16,937 | 85,817 | - | - | - | - | - | 62,007 | 9,716 | 71,723 |
| LAUREL COUNTY ATTORNEY | W063 | 917,654 | 4,006 | 86,269 | 48,612 | 26,918 | 165,805 | - | - | - | 19,023 | 19,023 | 125,029 | 9,933 | 134,962 |
| LAWRENCE COUNTY ATTORNEY | W064 | 254,717 | 1,112 | 23,946 | 13,494 | 13,824 | 52,376 | - | - | - | 288 | 288 | 34,705 | 5,546 | 40,251 |
| LESLIE COUNTY ATTORNEY | W066 | 214,125 | 935 | 20,130 | 11,343 | - | 32,408 | - | - | - | 1,971 | 1,971 | 29,174 | (1,070) | 28,105 |

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 | - | - | - | - | - | 3,997 | 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 | 397,925 | - | - | - | 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 ELIZABETH TOWN | 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 |
| DAVISS 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) |
| BELLEVUE/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 CARLISLE | K091 | 524,770 | 7,569 | 44,269 | 30,113 | 287,036 | 368,987 | - | - | - | - | 59,396 | 128,716 | 188,111 |
| CITY OF STANTON | K099 | 625,128 | 9,016 | 52,735 | 35,872 | 39,346 | 136,970 | - | - | 115,103 | 115,103 | 70,755 | (37,954) | 32,801 |
| CITY OF MOREHEAD | K103 | 2,925,496 | 42,193 | 246,792 | 167,877 | 33,373 | 490,236 | - | - | 20,934 | 20,934 | 331,120 | 2,200 | 333,320 |
| CITY OF GEORGETOWN | K105 | 17,108,014 | 246,743 | 1,443,215 | 981,730 | 299,916 | 2,971,604 | - | - | - | - | 1,936,357 | 110,871 | 2,047,228 |
| CITY OF SHELBYVILLE | K106 | 7,776,914 | 112,164 | 656,053 | 446,272 | 120,505 | 1,334,994 | - | - | 24,072 | 24,072 | 880,224 | 31,047 | 911,271 |
| CITY OF TAYLORSVILLE | K108 | 350,840 | 5,060 | 29,597 | 20,133 | - | 54,789 | - | - | 195,299 | 195,299 | 39,710 | (68,609) | 28,901 |
| 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 | - | 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 | - | 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 | - | 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 | 2,119,223 | 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 | 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 |
| CAMPBELL CO FISCAL CT | V019 | 6,065,713 | 87,484 | 511,698 | 348,076 | 1,273,504 | 1,273,761 | - | - | 170,464 | 170,464 | 686,543 | 87,225 | 773,768 |
| CASEY CO FISCAL COURT | V023 | 907,863 | 13,094 | 76,586 | 52,097 | 8,017 | 149,795 | - | - | 15,470 | 15,470 | 102,756 | (4,154) | 98,602 |
| CLARK COUNTY FISCAL COURT | V025 | 5,592,272 | 80,655 | 471,759 | 320,908 | 338,231 | 1,211,553 | - | - | - | - | 632,957 | 140,386 | 773,343 |
| DAVISS CO FISCAL COURT | V030 | 11,461,427 | 165,304 | 966,875 | 657,705 | 194,832 | 1,984,715 | - | - | - | - | 1,297,252 | 563 | 1,297,815 |
| ELLIOTT CO FISCAL CT | V032 | 255,891 | 3,691 | 21,587 | 14,684 | 4,481 | 44,443 | - | - | - | - | 28,963 | (4,026) | 24,936 |
| FLEMING CO FISCAL COURT | V035 | 849,618 | 12,254 | 71,673 | 48,755 | - | 132,681 | - | - | - | - | 96,163 | (25,297) | 70,866 |
| FRANKLIN CO FISCAL COURT | V037 | 12,519,658 | 180,567 | 1,056,146 | 718,431 | 756,149 | 2,711,293 | - | - | - | - | 1,417,028 | 195,186 | 1,612,214 |
| GRANT COUNTY FISCAL COURT | V041 | 2,241,426 | 32,327 | 189,084 | 128,622 | 117,586 | 467,621 | - | - | - | - | 253,694 | 49,501 | 303,195 |
| GRAYSON CO FISCAL COURT | V043 | 8,659,759 | 124,897 | 730,529 | 496,933 | - | 1,352,359 | - | - | - | - | 980,148 | (247,547) | 732,601 |
| HARDIN CO FISCAL COURT | V047 | 13,417,114 | 193,510 | 1,131,854 | 769,931 | - | 2,095,295 | - | - | - | - | 1,518,605 | (262,325) | 1,256,280 |
| HARRISON CO FISCAL COURT | V049 | 1,693,065 | 24,418 | 142,825 | 97,155 | - | 264,399 | - | - | - | - | 191,628 | (40,865) | 150,764 |
| HENRY CO FISCAL COURT | V052 | 1,011,679 | 14,591 | 85,344 | 58,054 | 60,852 | 218,842 | - | - | - | - | 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 | - | - | - | - | 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 | - | - | - | - | 982,491 | 138,948 | 1,121,439 |
| KNOTT CO FISCAL CT | V060 | 410,194 | 5,916 | 34,604 | 23,539 | - | 64,058 | - | - | - | - | 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 COUR | V063 | 1,714,914 | 24,734 | 144,668 | 98,409 | - | 267,811 | - | - | - | - | 194,101 | (173,293) | 20,808 |
| LETCHER CO FISCAL COURT | V067 | 1,828,898 | 26,378 | 154,284 | 104,950 | - | 285,611 | - | - | - | - | 207,002 | (66,125) | 140,877 |
| LIVINGSTON CO FISCAL CT | V070 | 962,137 | 13,877 | 81,165 | 55,211 | 9,100 | 195,353 | - | - | - | - | 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 | - | - | - | - | 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 | - | - | - | - | - | - | - | - | - | - | - | - | (12,438) |
| MARION CO FISCAL COURT | V078 | 1,073,638 | 15,485 | 90,571 | 61,610 | 2,879 | 170,544 | - | - | - | - | 121,519 | (5,869) | 115,650 |
| MARSHALL CO FISCAL COURT | V079 | 6,861,419 | 98,960 | 578,822 | 393,737 | - | 1,071,519 | - | - | - | - | 776,604 | (52,631) | 723,973 |
| MASON CO FIS CT | V081 | 1,383,981 | 19,961 | 116,751 | 79,419 | - | 216,131 | - | - | - | - | 310,904 | 156,645 | 28,228 |
| MENTIFEE CO FISCAL COURT | V083 | 570,357 | 8,226 | 48,115 | 32,729 | - | 89,070 | - | - | - | - | 53,913 | 64,555 | 45,241 |
| MONTGOMERY CO FISCAL CT | V087 | 2,188,651 | 31,566 | 184,632 | 125,594 | 8,352 | 350,145 | - | - | - | - | 247,721 | 992 | 248,712 |
| MORGAN CO FISCAL CT | V088 | 617,836 | 8,911 | 52,120 | 35,454 | 8,096 | 104,581 | - | - | - | - | 69,929 | (61,616) | 8,313 |
| NELSON CO FISCAL CT | V090 | 3,862,967 | 55,714 | 325,876 | 221,673 | 15,520 | 618,783 | - | - | - | - | 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 | - | - | - | - | 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 | - | - | - | - | 56,219 | (6,084) | 50,135 |
| PENDLETON CO FISCAL COURT | V096 | 1,134,127 | 16,357 | 95,674 | 65,081 | 32,055 | 209,167 | - | - | - | - | 128,365 | 13,580 | 141,945 |
| PULASKI CO FISCAL CT | V100 | 7,379,449 | 106,431 | 622,523 | 423,464 | - | 1,152,418 | - | - | - | - | 835,237 | (210,906) | 624,331 |
| ROWAN CO FISCAL COURT | V103 | 2,747,484 | 39,626 | 231,775 | 157,662 | - | 429,063 | - | - | - | - | 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 | - | - | - | - | 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 | - | - | - | - | 187,298 | 33,315 | 220,613 |
| SPENCER CO TREASURER | V108 | 3,046,525 | 43,939 | 257,002 | 174,822 | 83,760 | 559,523 | - | - | - | - | 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 | - | - | - | - | 31,637 | (2,668) | 28,969 |
| UNION COUNTY FISCAL COURT | V113 | 690,433 | 9,958 | 58,244 | 39,620 | - | 107,822 | - | - | - | - | 95,084 | (37,303) | 40,843 |
| WASHINGTON CO FIS COURT | V115 | 1,211,571 | 17,474 | 102,207 | 69,525 | 15,917 | 205,123 | - | - | - | - | 137,131 | (920) | 136,210 |
| CITY OF HIGHLAND HEIGHTS | V119 | 2,111,391 | 30,452 | 178,115 | 121,161 | 21,131 | 350,858 | - | - | - | - | 238,976 | 3,222 | 242,198 |
| WOODFORD CO FISCAL COURT | V120 | 3,733,829 | 53,852 | 314,982 | 214,263 | - | 583,097 | - | - | - | - | 49,950 | (18,397) | 404,213 |
| CITY OF ERLANGER | V159 | 12,885,342 | 185,841 | 1,086,995 | 739,415 | 161,673 | 2,173,923 | - | - | - | - | 1,458,417 | (10,371) | 1,448,046 |
| CITY OF ADAIRVILLE | V171 | 137,735 | 1,987 | 11,619 | 7,904 | 23,186 | 44,695 | - | - | - | - | 15,589 | 6,887 | 22,476 |
| CITY OF BUTLER | V196 | 143,091 | 2,064 | 12,071 | 8,211 | - | 22,346 | - | - | - | - | 16,196 | (2,546) | 13,650 |
| CITY OF HAZARD | V197 | 178,044 | 2,568 | 15,020 | 10,217 | - | 27,804 | - | - | - | - | 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 | - | - | - | - | 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 | - | - | - | - | 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 | - | - | - | - | 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 | (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 | - | - | - | - | 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 | (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 |

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.