

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

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



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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Board of Trustees
Kentucky Retirement Systems
Frankfort, Kentucky

Independent Auditor's Report

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

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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



Board of Trustees
Kentucky Retirement Systems

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

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

Opinions

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

Other Matter

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

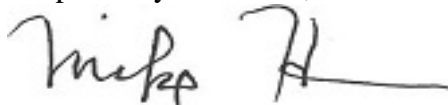
Other Reporting Required by Government Auditing Standards

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

Restriction on Use

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

Respectfully submitted,



Mike Harmon
Auditor of Public Accounts

May 2, 2019

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

Kentucky Employees Retirement System (Non-Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement Systems (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

Main table with columns for Employer Code, Employer Name, Pension Expense (Discount Rates 5.25%, 4.25%, 6.25%), Change in Pension Liability (Liability, Assumptions, Investment), and Recognition of Bating Deferred Outflows (Liability, Assumptions, Investment). Rows list various departments like DEPT WORKFORCE INVESTMENT, KY COM on PROPERTY ID, etc.

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	Net Pension Liability as of June 30, 2018			Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,									
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contribution	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter	
																				\$	\$	\$	\$	\$	\$	\$
130	EASTERN KY UNIV	3,109,411	4,055,381	2,453,729	628,756	942,771	2,261,127	(62,745)	1,238,362	163,037	280,611	149,819	672,107	1,227,988	-	-	188,654	25,309	214,543	\$	\$	\$	\$	\$	\$	\$
140	MORHEAD STATE UNIVERSITY	1,531,887	1,960,107	1,178,306	308,733	(74,985)	233,748	(30,327)	203,421	78,801	139,216	71,925	289,942	-	-	91,183	23,747	113,930	179,883	311,334	(26,450)	(8,555)	-	-	-	-
144	MURRAY STATE UNIV	2,078,740	2,659,827	1,596,224	418,844	20,842	439,766	(41,153)	398,613	106,932	188,813	97,603	62,195	455,641	-	-	123,733	12,962	156,695	280,558	82,996	(32,999)	(11,609)	-	-	-
149	NORTHERN KY UNIVERSITY	1,952,131	2,497,825	1,499,003	393,428	(40,172)	353,256	(38,647)	314,609	100,419	177,407	91,656	45,268	414,570	-	-	116,197	39,928	156,125	232,340	68,620	(31,433)	(10,903)	-	-	-
146	WESTERN KENTUCKY UNIV	3,172,398	4,059,459	2,456,176	639,398	(241,795)	397,603	(62,808)	334,795	163,201	288,221	148,959	76,013	676,494	-	-	188,843	212,505	401,348	346,089	96,779	(51,004)	(17,718)	-	-	-
3000	ATTORNEY GENERAL'S OFFICE	2,535,267	3,282,070	1,986,782	510,952	(566,308)	144,644	(50,191)	94,453	330,416	230,401	110,036	-	479,852	-	-	150,907	330,816	481,722	74,096	(14,870)	(46,922)	(14,459)	-	-	
3006	DEPT MILITARY AFFAIRS	5,056,699	6,470,237	3,882,940	1,019,115	(295,417)	723,698	(100,108)	623,590	260,120	459,545	237,421	41,254	998,340	-	-	300,991	187,995	488,986	489,619	131,972	(83,994)	(28,243)	-	-	-
3005	TRANS DEPT OF AVIATION	605,445	774,305	486,679	121,959	(44,153)	77,224	(11,980)	65,244	31,129	54,995	28,415	-	114,537	-	-	30,620	17,176	53,806	44,528	10,629	(10,547)	(3,279)	-	-	-
3001	KENTUCKY STATE UNIVERSITY	938,841	1,201,411	729,995	189,212	(21,127)	412,359	(18,588)	393,771	48,300	84,995	44,085	414,149	591,864	-	-	55,889	941,507	291,664	941,507	291,664	(51,753)	(5,243)	-	-	-
3009	COMMONWEALTH OF TECHNOLOGY	1,324,548	1,890,716	1,170,670	307,254	(196,455)	110,799	(30,182)	80,617	78,424	138,549	71,580	-	288,553	-	-	90,746	246,401	337,147	52,448	(60,162)	(32,366)	(8,515)	-	-	-
5000	DEPT OF FISH & WILDLIFE	17,124,203	21,911,062	13,149,341	3,451,171	(499,566)	2,952,105	(310,009)	2,641,096	800,300	1,556,222	804,013	-	2,241,115	-	-	1,019,288	180,115	1,199,403	2,060,005	366,902	(294,768)	(95,641)	-	-	-
5066	COACH KY HORSE PARK	588,114	1,213,148	728,038	191,081	(28,174)	162,907	(18,770)	144,137	48,772	86,163	44,516	-	179,451	-	-	56,435	49,323	105,758	93,346	3,125	(17,483)	(5,295)	-	-	-
5070	DEPT OF PARKS	4,161,173	5,324,378	3,195,284	835,633	(45,887)	792,746	(82,379)	710,367	214,053	378,161	195,375	28,182	815,771	-	-	247,606	19,505	267,191	540,374	102,372	(70,927)	(23,240)	-	-	-
5079	OFF HUMAN RESOURCE MNGR	11,414,006	14,681,935	8,810,973	2,312,524	(201,133)	2,111,391	(223,160)	1,888,231	590,251	1,042,777	538,745	-	2,137,878	-	-	682,984	129,330	813,324	1,381,221	248,818	(197,256)	(64,985)	-	-	-
5420	APS DEPT OF KY STATE POL	18,413,539	23,560,817	14,139,397	3,711,021	(1,048,241)	2,662,740	(64,534)	2,298,206	947,205	1,673,395	864,550	-	3,485,150	-	-	1,096,033	945,844	2,041,877	1,782,334	99,910	(336,131)	(102,841)	-	-	-
5427	APS DEPT OF CORRECTIONS	424,590,935	543,420,836	326,119,558	85,592,286	(2,057,672)	87,650,000	(8,407,841)	79,242,159	21,846,895	38,966,196	19,946,697	2,255,911	82,609,499	-	-	252,79,565	874,308	263,538,873	53,854,921	12,698,850	(7,095,355)	(2,371,992)	-	-	-
5067	DEPT OF INSURANCE	950,852	1,216,651	793,141	191,632	(42,690)	148,936	(18,824)	130,112	48,912	86,412	44,644	111,460	291,428	-	-	56,598	217,243	116,217	67,916	(67,916)	(25,402)	(5,212)	-	-	-
5080	DEPT OF ALCOHOL & BEVERAGE	4,786,280	6,124,226	3,673,291	944,615	(89,728)	874,887	(94,754)	780,133	246,209	434,970	224,725	163,762	1,069,666	-	-	284,895	70,000	354,895	620,060	196,728	(75,285)	(26,732)	-	-	-
3000	UNDEB PROSECUTORIAL SYS	-	-	-	-	(26,305)	(26,305)	-	-	-	-	-	-	-	-	-	-	16,660	16,660	-	-	-	-	-	-	-
Total		\$ 505,124,809	\$ 646,326,291	\$ 387,875,527	\$ 101,801,656	\$ (297,214)	\$ 101,504,442	\$ (10,000,000)	\$ 91,504,442	\$ 25,932,956	\$ 45,008,004	\$ 23,718,551	\$ 3,872,301	\$ 99,477,812	\$ -	\$ -	\$ 30,066,607	\$ 3,901,768	\$ 33,657,425	\$ 63,388,272	\$ 13,237,712	\$ (8,484,455)	\$ (2,821,163)	\$ -	\$ -	\$ -

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Employer Code	Employer Name	2018 Actual Employer Contributions	2018 Employer Allocation Percentage
D052	CITY OF PLEASUREVILLE	3,817	0.001063%
D071	CITY OF LEWISBURG	30,208	0.008417%
D079	NORTH MARSHALL WATER DIST	67,492	0.018806%
D084	GTR H/MERCER PL&ZONING CO	8,442	0.002352%
D098	CITY OF COAL RUN VILLAGE	12,344	0.003440%
D113	UNION CO WATER DISTRICT	33,367	0.009297%
D118	WHITLEY CO WATER DIST	27,521	0.007668%
D135	WESTERN FLEMING WATER DIS	30,357	0.008459%
G015	ZONETON FIRE PROT DIST	3,733	0.001040%
GS06	SHELBY CO SUB FIRE DIST	9,502	0.002648%
J001	ADAIR CO BD OF EDUCATION	490,492	0.136671%
J002	CITY OF SCOTTSVILLE	248,174	0.069151%
J003	CITY OF LAWRENCEBURG	314,170	0.087540%
J004	BALLARD CO BD OF ED	270,914	0.075488%
J005	GLASGOW BD OF EDUCATION	361,304	0.100674%
J006	BATH CO BD OF EDUC	363,970	0.101417%
J007	CITY OF MIDDLESBORO	190,290	0.053022%
J008	BOONE CO WATER DISTRICT	189,010	0.052666%
J009	BOURBON CO BD OF EDUCATIO	557,880	0.155448%
J010	FAIRVIEW BD OF EDUCATION	103,660	0.028884%
J011	DANVILLE CITY BD OF ED	405,446	0.112974%
J012	BRACKEN CO BD OF EDUC	181,096	0.050461%
J013	BREATHITT CO BD OF ED	392,584	0.109390%
J014	BRECKINRIDGE CO BD OF ED	560,572	0.156198%
J015	BULLITT CO BD OF ED	2,285,925	0.636952%
J016	BUTLER CO BD OF ED	349,259	0.097318%
J017	CALDWELL CO BD EDUCATION	388,120	0.108146%
J018	CALLOWAY CO BD OF EDUC	488,427	0.136096%
J019	SANITATION DISTRICT N0 1	1,894,932	0.528005%
J021	CARROLL CO BD OF ED	582,022	0.162175%
J022	CARTER CO BD OF ED	855,111	0.238269%
J023	CASEY CO BD OF ED	499,088	0.139066%
J024	CITY OF HOPKINSVILLE	555,963	0.154914%
J025	CLARK CO BD OF ED	930,809	0.259361%
J026	CLAY CO BD OF ED	652,703	0.181870%
J027	CLINTON CO BD OF ED	343,196	0.095628%
J028	CRITTENDEN CO BD OF ED	260,728	0.072649%
J029	CUMBERLAND CO BD OF ED	173,935	0.048465%
J030	DAVISS CO LIBRARY DIST	220,714	0.061500%
J031	EDMONSON CO BD OF EDUC	373,318	0.104021%
J032	ELLIOTT CO BD OF ED	169,056	0.047106%
J033	ESTILL CO CONSERVATION DI	3,729	0.001039%

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

Table with columns: Employer Name, Net Pension Liability as of June 30, 2018 (Discount Rate 4.25%, 5.52%, 7.50%), Pension Expense (Proportionate Share of Changes in Net Pension Liability, etc.), Outstanding Balance of Deferred Outflows of Resources (Liability, Assumption, Investment, etc.), Outstanding Balance of Deferred Inflows of Resources (Liability, Assumption, Investment, etc.), and Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30, 2019-2023.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Employer Code	Employer Name	Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,				
		Discount Rate 6.25%	Discount Rate 5.25%	Discount Rate 7.25%	Deferred Amounts from Changes in Proportionate Share Between Employer and Participant		Gross Employer Pension Expense	Proportionate Share of Employer Contribution	Net Employer Pension Expense	Liability	Assumption	Investment	Total Deferred	Liability	Assumption	Investment	Total Deferred	2019	2020	2021	2022	2023	Thereafter	
		6.25%	5.25%	7.25%	Proportionate Share of Pension Expense	Proportionate Share of Employer Contribution	Proportionate Share of Employer Contribution	Total Deferred	Liability	Assumption	Investment	Total Deferred	Liability	Assumption	Investment	Total Deferred								
G019	ZONETON FIRE PROT DIST	63,239	79,737	49,600	10,135	15,833	23,968	-	23,968	2,666	1,190	2,455	29,956	411,157	2,967	3,705	-	18,636	14,253	3,676	(341)	-	-	
G016	SHELBY CO SUB FIRE DIST	161,271	203,024	126,290	28,055	38,034	56,069	-	56,069	2,200	1,576	2,493	24,301	52,821	9,261	8,433	80	11,872	26,837	18,438	399	(866)	-	
G017	HARR CO BOARD OF EDUCATION	8,323,680	10,748,652	6,518,192	1,511,875	1,789,878	1,471,714	-	1,471,714	271,495	83,466	387,957	289,205	1,761,253	121,841	49,863	41,999	653,703	599,288	428,972	146,065	(44,674)	-	
J002	CITY OF SCOTTSVILLE	4,211,507	5,301,851	3,297,989	673,885	812,900	755,175	-	755,175	137,368	41,587	193,838	146,881	891,674	61,648	-	246,337	178,006	485,991	367,429	143,035	(82,177)	(22,664)	
J003	CITY OF LAWRENCEBURG	5,331,453	6,711,747	4,175,008	833,088	975,202	928,290	-	928,290	173,897	53,038	247,916	186,908	1,129,849	78,041	-	311,844	1,794	391,679	511,031	297,927	(127,829)	(28,616)	
J004	BALDWIN CO BOARD OF EDUCATION	5,787,121	7,387,121	4,569,220	1,095,833	1,311,723	1,234,917	-	1,234,917	149,956	49,808	214,768	6,003	83,898	67,207	-	268,931	118,887	454,798	312,829	147,373	(71,373)	(24,675)	
J005	GLAWSBORO BOARD OF EDUCATION	6,131,553	7,718,739	4,801,402	981,800	1,201,211	1,101,281	-	1,101,281	199,988	69,212	285,112	25,266	1,093,758	10,790	-	358,631	35,733	483,414	506,722	235,514	(77,866)	(32,508)	
J006	BATH CO BD OF EDUC.	10,776,604	13,775,705	8,436,838	988,221	1,200,801	1,083,441	-	1,083,441	201,464	60,924	287,217	10,861	1,109,576	90,412	-	361,278	137,773	789,463	344,723	118,010	(153,973)	(129,984)	
J007	CITY OF METRO SEWER DIST	4,065,129	5,056,539	3,105,846	787,463	951,739	874,586	-	874,586	159,228	51,957	150,166	-	1,186,599	47,209	-	188,889	255,546	491,495	136,738	3,706	(71,783)	(17,332)	
J008	BOONE CO WATER DISTRICT	3,207,520	4,037,935	2,511,777	513,236	634,663	546,099	-	546,099	104,620	33,468	149,152	-	80,698	67,918	-	46,951	1,758	236,321	293,404	160,418	(24,899)	(17,215)	
J009	BORLEIGH CO BD OF EDUC	9,467,257	11,918,296	7,413,316	1,514,839	1,899,592	1,444,207	-	1,444,207	308,795	93,226	404,234	26,412	1,167,607	138,581	-	55,752	220,571	913,904	663,970	300,266	(126,638)	(91,451)	
J010	FARVINGHAM BOARD OF EDUCATION	12,794,124	16,215,544	1,077,852	294,478	359,428	320,475	-	320,475	57,878	19,018	81,891	-	311,097	25,750	-	102,899	421,840	549,983	664,841	(80,832)	(97,078)	(9,440)	
J011	DANVILLE CITY BD OF ED	6,880,401	8,661,788	5,388,021	1,109,345	1,382,133	1,292,133	-	1,292,133	224,241	67,221	319,467	8,576	1,235,345	40,785	-	402,447	158,877	660,039	468,822	220,877	(87,444)	(49,928)	
J012	BRACKEN CO BOARD OF EDUCATION	3,073,229	3,888,877	2,466,615	609,748	753,579	699,974	-	699,974	100,340	39,844	142,907	-	474,866	58,897	-	179,537	11,987	236,730	257,640	104,114	(26,012)	(16,895)	
J013	BREATHITT CO BD OF ED	1,660,618	2,106,018	1,277,091	317,605	394,997	354,555	-	354,555	51,262	16,589	309,796	8,772	1,186,959	99,860	-	389,669	270,654	757,654	426,448	159,961	(121,447)	(55,773)	
J014	BRECKINRIDGE CO BD OF ED	9,512,934	11,975,799	7,449,485	1,522,168	1,892,734	1,392,434	-	1,392,434	310,238	92,999	423,258	-	1,682,331	139,249	-	556,424	252,605	948,368	641,652	286,310	(142,838)	(51,058)	
J015	BELL CO BOARD OF EDUCATION	38,792,118	48,655,511	30,777,882	6,207,172	7,601,732	6,099,074	-	6,099,074	1,265,297	579,318	1,805,873	57,706	6,918,012	665,588	-	2,260,011	1,310,777	4,485,419	2,856,699	1,310,777	(526,678)	(208,286)	
J016	BUTLER CO BOARD OF EDUCATION	5,926,063	7,461,652	4,648,256	1,236,322	1,484,775	1,370,267	-	1,370,267	270,323	81,043	362,428	-	1,607,280	121,229	-	484,853	152,024	558,458	386,520	172,291	(123,118)	(64,488)	
J017	CADWELL CO BOARD OF EDUCATION	6,586,421	8,291,622	5,157,761	1,053,895	1,306,911	1,189,914	-	1,189,914	214,831	64,885	306,733	2,614	1,167,403	96,411	-	382,248	88,689	570,348	485,361	251,600	(84,557)	(55,500)	
J018	CLAY COUNTY BOARD OF EDUCATION	4,838,661	6,106,198	3,699,466	983,662	1,212,718	1,080,718	-	1,080,718	197,525	61,043	258,568	-	825,742	63,144	-	229,466	103,669	342,176	270,499	155,147	(27,521)	(15,625)	
J019	SANITATION DISTRICT NO 1	32,157,114	40,482,476	25,181,918	5,145,471	6,409,453	4,699,453	-	4,699,453	1,048,875	344,685	1,495,310	-	5,686,900	470,712	-	1,880,911	596,457	2,948,800	2,253,362	1,091,537	(455,220)	(172,592)	
J021	CARROLL CO BD OF ED	3,679,052	4,734,059	2,734,543	1,580,414	1,974,568	1,634,982	-	1,634,982	322,159	96,266	499,286	161,192	1,907,903	144,578	-	577,716	125,700	734,864	672,702	459,369	(91,021)	(53,011)	
J022	CARTER CO BD OF ED	14,511,108	18,504,512	12,069,362	2,221,959	2,769,499	2,169,499	-	2,169,499	472,718	149,117	785,520	2,566,242	21,215	-	-	803,312	1,441,532	3,784,841	2,803,212	1,441,532	(78,884)	(64,777)	
J023	CASEY CO BD OF ED	8,469,543	10,662,278	6,632,416	1,459,243	1,808,092	1,387,906	-	1,387,906	255,225	82,721	327,947	-	1,597,847	123,976	-	496,395	495,059	1,114,430	877,166	430,230	(190,994)	(45,457)	
J024	CITY OF HOPKINSVILLE	9,434,735	11,877,354	7,388,248	1,509,655	1,842,024	1,627,697	-	1,627,697	307,735	92,248	436,722	17,801	1,843,506	138,105	-	551,850	74,680	764,635	580,544	404,257	(123,492)	(90,658)	
J025	CLARK COUNTY BOARD OF EDUCATION	11,797,345	15,031,733	9,499,682	2,227,863	2,769,740	2,060,740	-	2,060,740	551,217	148,217	738,520	421,810	2,572,844	231,218	-	923,921	133,680	2,848,791	1,730,114	758,917	(109,550)	(48,777)	
J026	CLAY CO BD OF ED	1,107,345	1,344,087	867,349	177,245	218,082	149,346	-	149,346	361,282	100,498	519,063	-	1,958,315	102,136	-	647,875	426,416	1,236,459	626,533	309,721	(154,415)	(50,428)	
J027	CLINTON CO BD OF ED	5,824,677	7,311,899	4,560,746	971,906	1,212,995	1,102,311	-	1,102,311	189,964	56,978	270,822	-	1,029,964	85,252	-	346,655	38,007	793,914	295,957	91,741	(119,980)	(13,258)	
J028	CUMBERLAND CO BD OF EDUCATION	4,424,546	5,703,065	3,418,317	707,973	873,699	773,699	-	773,699	147,124	46,848	194,112	-	643,766	25,147	-	94,706	45,782	184,413	127,382	(52,432)	(31,747)	(3,421)	
J029	CUMBERLAND CO BD OF EDUCATION	2,991,666	3,715,842	2,311,421	472,297	582,229	497,326	-	497,326	96,275	28,644	137,255	-	139,729	60,723	-	172,647	93,366	206,566	207,241	163,395	(18,138)	(15,841)	
J030	DAVISS CO LIBRARY DIST	3,745,517	4,715,244	2,913,093	599,325	749,991	674,318	-	674,318	121,169	36,648	174,170	143,275	805,662	54,427	-	210,081	3,570	277,478	990,263	198,855	(41,493)	(20,021)	
J031	DENKING CO BOARD OF EDUCATION	6,231,906	7,975,555	4,908,667	1,399,681	1,728,467	1,567,856	-	1,567,856	389,950	114,365	509,315	-	1,768,356	110,489	-	519,342	145,342	664,832	512,014	320,029	(100,872)	(48,002)	
J032	ELLIOTT CO BD OF ED	2,868,899	3,611,447	2,246,606	459,854	571,260	508,705	-	508,705	93,575	28,203	134,406	-	884,54	516,210	-	167,806	139,215	349,016	167,431	63,033	(47,930)	(15,599)	
J033	ESTILL CO CONSERVATION DIST	65,278	79,691	49,955	10,125	12,918	8,207	-	8,207	2,864	1,184	2,942	-	440	11,698	-	10,991	10,994	15,221	1,094	(1,565)	(2,693)	(340)	
J034	FLAVEL CO BOARD OF EDUCATION	3,567,214	4,499,152	2,784,559	570,731	709,420	629,214	-	629,214	138,471	43,850	192,432	-	608,146	30,887	-	209,651	98,144	139	358,699	268,611	138	(19,445)	(2,800)
J035	FLEMING CO BD OF ED	7,386,234	9,397,792	5,721,440	1,169,973	1,439,474	1,177,474	-	1,177,474	238,309	74,022	339,745	93,592	1,388,778	106,948	-	427,351	168,485	511,283	634,364	324,289	(84,885)	(39,214)	
J037	CITY OF FRANKFORT	17,031,638	21,919,146	13,588,875	2,751,162	3,444,419	2,290,743	-	2,290,743	557,547	1,670,548	794,868	115,524	3,174,497	250,215	-	999,320	903,964	1,154,109	1,070,007	396,894	(534,668)	(97,744)	
J038	FULTON COUNTY BOARD OF EDUCATION	1,494,938	1,922,753	1,189,826	242,133	302,713	267,133	-	267,133	54,473	18,024	72,497	-	282,871	20,557	-	34,242	38,124	45,654	46,803	35,288	(7,588)	(2,581)	
J039	GALLATIN CO BD OF EDUC	6,077,721	7,644,475																					

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

County Employees Retirement System (Non-Hazardous)

Employer Code	Employer Name	Net Pension Liability as of June 30, 2018			Pension Expense				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Recognition of Extant Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30										
		Discount Rate: 6.25%	Discount Rate: 7.50%	Discount Rate: 7.52%	Proportionate Share of Aggregate Plan	Proportionate Share of Pension & Deferrals	Proportionate Share of Employer Contrib.	Proportionate Share of Nonemployer Contrib.	Liability Experience	Assumption Experience	Investment Experience	Change in Proportionate Share of Employer Contrib.	Change in Proportionate Share of Nonemployer Contrib.	Total Deferred Outflows	Liability Experience	Assumption Experience	Investment Experience	Change in Proportionate Share of Employer Contrib.	Change in Proportionate Share of Nonemployer Contrib.	Total Deferred Inflows	2019	2020	2021	2022	2023	Thereafter		
9033	OLDHAM COUNTY BD OF ED	39,439,057	49,500,443	30,884,806	6,710,757	(125,365)	6,137,888	-	6,137,888	128,411	3,854,402	183,973	4,141	6,979,827	977,313	-	2,067,377	32,863	3,209,053	256,420	1,476,211	45,078	(21,679)	-	-	-	-	
9035	OWEN COUNTY BD OF ED	8,292,611	7,460,986	4,641,012	988,307	(6,493)	941,814	-	941,814	195,307	379,195	275,988	108,176	1,156,266	36,952	-	2,167,267	79,064	260,899	225,361	278,711	(21,816)	(21,816)	-	-	-	-	
9095	OWSLEY CO BD OF EDUCATION	4,217,192	5,376,988	3,344,728	683,435	(114,740)	568,695	-	568,695	134,730	417,420	198,614	-	755,348	62,221	-	249,828	13,769	449,118	269,192	152,772	(65,809)	(22,924)	-	-	-	-	
9096	PENDELTON CO BD OF ED	7,348,827	9,253,538	5,754,872	1,175,904	(118,229)	1,057,665	-	1,057,665	290,701	1,182,244	341,731	-	8,626	107,733	-	2,654,848	214,603	368,885	211,977	(124,822)	(39,448)	-	-	-	-	-	
9097	HAZARD CO BD OF EDUCATION	2,281,921	2,880,172	1,791,572	366,075	(74,622)	321,987	-	321,987	245,723	232,987	108,285	-	446,609	33,489	-	133,818	112,289	104,936	104,936	(25,82)	(12,280)	-	-	-	-	-	
9098	PIKE CO BD OF EDUCATION	34,713,631	44,698,349	27,182,326	5,554,220	(552,338)	5,001,882	-	5,001,882	1,132,396	3,992,336	1,614,116	-	6,138,648	508,105	-	2,030,328	531,521	3,009,954	2,446,498	1,239,639	(431,339)	(186,300)	-	-	-	-	
9099	POWELL CO BD OF EDUCATION	7,564,403	6,522,797	3,623,609	1,210,183	(11,660)	1,098,667	-	1,098,667	24,732	739,262	351,750	-	1,337,342	110,827	-	442,452	285,586	841,765	456,939	197,744	(117,805)	(46,003)	-	-	-	-	
9100	CITY OF SOMERSET	15,215,713	19,555,007	11,915,275	2,434,671	(120,254)	2,304,417	-	2,304,417	496,294	1,487,018	707,542	-	117,573	222,726	-	889,987	158,446	1,301,159	1,176,544	608,187	(180,655)	-	-	-	-	-	
9101	ROBERTSON CO BD OF ED	1,361,975	1,714,585	1,066,549	217,930	(78,817)	296,747	-	296,747	44,244	133,105	61,333	-	116,456	19,516	-	377,318	19,516	-	79,664	-	(7,309)	-	-	-	-	-	
9102	ROCKCASTLE COUNTY BD OF ED	975,845	1,226,335	748,820	166,875	(46,923)	149,952	-	149,952	31,878	95,332	451,607	-	1,225,145	142,290	-	576,573	212,879	928,242	682,281	311,629	(142,664)	(52,355)	-	-	-	-	
9103	ROWAN CO BD OF ED	12,263,133	15,438,015	9,603,139	3,160,228	(118,765)	2,881,463	-	2,881,463	399,989	1,188,465	570,245	-	107,575	19,506	-	71,289	31,996	928,789	1,042,642	539,636	(117,282)	(65,818)	-	-	-	-	
9104	RUSSELL CO BD OF ED	10,109,892	12,715,977	7,909,909	1,616,247	(99,342)	1,715,589	-	1,715,589	329,463	987,151	469,699	-	137,082	192,395	-	474,856	-	990,814	523,12	790,802	884,427	428,388	(127,008)	(54,214)	-	-	
9105	CITY OF BOARDMAN ED	23,177,991	39,473,047	22,065,829	4,506,754	(217,952)	4,288,706	-	4,288,706	919,081	2,753,800	1,730,293	-	9,686	4,992,863	-	1,648,162	19,656	2,080,283	2,261,666	1,130,919	(328,569)	(151,276)	-	-	-	-	
9106	SHELBY CO LIBRARY	771,398	971,110	660,074	123,432	(7,316)	116,116	-	116,116	25,161	75,588	35,871	-	116,116	11,262	-	42,483	-	45,120	-	15,213	(4,440)	-	-	-	-	-	-
9107	SIMPSON CO BD OF ED	9,909,820	12,470,401	7,757,150	1,585,034	(9,131)	1,594,165	-	1,594,165	321,100	968,087	460,628	-	10,547	1,762,362	-	145,000	-	579,404	16,796	741,200	798,556	393,877	(118,137)	(54,665)	-	-	
9108	SPENCER COUNTY BD OF ED	10,298,910	12,895,198	8,428,710	1,646,652	(8,391)	1,638,263	-	1,638,263	335,661	1,005,721	476,855	-	117,662	1,837,379	-	390,618	-	28,384	780,870	871,685	446,831	(102,463)	(55,244)	-	-	-	-
9109	TAYLOR CO BD OF ED	9,121,023	11,482,423	7,142,583	1,459,458	(178,524)	1,637,982	-	1,637,982	397,502	891,389	424,134	-	379,322	1,992,347	-	133,513	-	533,501	16,797	672,001	907,919	513,523	(521,39)	(158,156)	-	-	-
9110	TODD CO BD OF ED	7,027,298	8,846,641	5,503,088	1,124,440	(114,458)	1,009,982	-	1,009,982	229,211	686,771	326,775	-	1,242,737	102,865	-	411,016	-	159,977	649,878	486,958	238,442	(94,785)	(37,171)	-	-	-	-
9111	TREK CO BD OF ED	6,727,466	8,498,054	5,267,883	1,076,397	(118,829)	957,568	-	957,568	219,417	657,428	312,813	-	1,189,658	98,470	-	393,874	-	177,821	659,765	438,479	208,830	(91,511)	(56,105)	-	-	-	-
9112	TREMBLE CO BD OF ED	4,323,823	5,328,085	3,314,882	677,295	(238,405)	438,890	-	438,890	138,063	413,670	196,829	-	748,562	61,960	-	247,583	-	275,175	582,027	83,766	(69,231)	(22,718)	-	-	-	-	-
9113	CITY OF MORGANFIELD	5,079,801	6,394,944	3,977,942	812,821	(70,652)	883,473	-	883,473	165,889	490,460	284,216	-	28,350	927,998	-	74,528	-	291,124	430,116	210,010	(57,246)	(27,264)	-	-	-	-	-
9115	SPRINGFIELD WATER & SEWER	1,743,983	2,195,003	1,365,391	278,993	(29,848)	307,441	-	307,441	50,873	276,660	81,078	-	338,644	25,822	-	102,875	-	107,085	8,706	186,215	197,972	74,205	(21,869)	(5,359)	-	-	-
9117	CITY OF SEBEE	673,155	853,727	531,087	108,512	(6,644)	101,848	-	101,848	22,120	66,276	31,535	-	5,853	123,784	-	39,666	-	9,591	99,184	50,272	26,745	(6,778)	(1,638)	-	-	-	-
9118	CITY OF CORBIN	492,428	595,022	312,298	644,133	(69,402)	614,681	-	614,681	131,290	582,822	171,388	-	158,493	858,242	-	235,068	-	578,068	375,084	149,401	(18,406)	(8,891)	-	-	-	-	-
9119	WOOLFOOD CO BD OF EDUCATION	4,307,673	5,422,914	3,373,296	689,272	(4,307,673)	693,599	-	693,599	140,504	420,985	200,310	-	98,037	693,599	-	63,655	-	251,961	212,287	559,819	332,628	115,727	(69,293)	(13,364)	-	-	
9120	WOODBURN CO BD OF ED	13,669,080	17,207,956	10,704,122	2,187,194	(109,846)	2,077,348	-	2,077,348	445,847	1,335,607	632,822	-	140,627	2,579,703	-	200,886	-	266,800	1,266,408	1,009,985	498,306	(203,371)	(73,364)	-	-	-	-
9121	TENNESSEE VALLEY FORCE	153,962	199,147	109,317	333,140	(42,232)	290,908	-	290,908	10,253	151,641	79,247	-	250,611	2,253	-	9,022	-	(10,915)	20,309	96,838	(825)	-	-	-	-	-	-
9134	LEX-FAY CO HUM RIGHTS COM	475,044	598,031	372,002	76,012	(4,242)	71,770	-	71,770	15,495	46,426	22,090	-	10,995	95,006	-	6,294	-	27,786	16,615	45,355	35,200	20,460	(45,959)	(2,549)	-	-	-
9135	FLEMING CO EMS	908,369	1,143,542	711,335	145,348	(28,546)	173,894	-	173,894	29,628	88,774	42,240	-	81,193	241,835	-	13,957	-	66,429	111,391	65,952	2,939	(4,876)	-	-	-	-	-
9144	CHANCELLERY	483,631	608,841	386,941	371,386	(57,667)	313,719	-	313,719	35,874	272,845	22,489	-	85,550	376,767	-	28,208	-	148,866	106,536	163,190	(22,985)	(16,316)	-	-	-	-	-
9156	CITY OF HEFFERTON	7,661,786	9,645,395	5,999,860	1,225,965	(129,157)	1,355,122	-	1,355,122	249,966	748,739	356,279	-	225,852	1,500,816	-	112,152	-	448,148	60,498	592,288	392,742	(99,258)	(41,122)	-	-	-	-
9178	LEBANON HOUSING AUTHORITY	662,886	834,253	518,943	610,637	(83,777)	526,860	-	526,860	21,615	64,794	30,815	-	28,343	145,537	-	7,309	-	1,001	49,462	64,457	39,762	(2,788)	(3,556)	-	-	-	-
9179	MARSHAL CO PORT COM	277,724	343,331	213,567	432,639	(47,724)	384,915	-	384,915	8,891	26,653	12,662	-	23,524	71,944	-	3,992	-	1,378	21,132	31,721	19,565	1,010	(1,664)	-	-	-	-
9190	CITY OF BLOOMFIELD	571,941	720,014	447,481	91,516	(9,787)	96,393	-	96,393	18,655	55,895	26,596	-	8,796	109,842	-	4,372	-	17,226	59,052	45,758	18,062	(8,661)	(1,029)	-	-	-	-
9200	SOMERSET POLYVA CON V S	521,873	405,204	252,055	51,303	(11,988)	63,291	-	63,291	10,499	31,465	14,967	-	18,825	75,747	-	3,825	-	35,855	19,304	(3,323)	(1,769)	-	-	-	-	-	-
9203	FRONTIER HOUSING AUTHORITY	1,013,293	1,298,417	807,674	165,034	(129,183)	135,851	-	135,851	32,641	89,043	47,961	-	59,921	192,843	-	159,097	-	276,609	351,534	(63,722)	(65,609)	-	-	-	-	-	-
9205	GEORGETOWN SCOTT CO COM	1,252,837	1,577,192	981,084	200,467	(39,690)	239,557	-	239,557	40,864	12																	

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

County Employees Retirement System (Non-Hazardous)

Table with 46 columns: Employer Code, Employer Name, Net Pension Liability as of June 30, 2018 (Discount Rate 6.25%, 5.25%, 3.75%), Pension Expense (Proportionate Share of Aggregate Plan Pension Expense, Defered Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share, Gross Employer Pension Expense, Proportionate Share of Nonemployer Pension Expense, Proportionate Employer Pension Expense), Outstanding Balance of Deferred Outflows of Resources (Liability Experience, Assumption Changes, Investment Experience, Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions, Total Deferred Outflow of Resources), Outstanding Balance of Deferred Inflows of Resources (Liability Experience, Assumption Changes, Investment Experience, Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions, Total Deferred Inflow of Resources), and Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30 (2019, 2020, 2021, 2022, 2023, Thereafter).

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems

Schedule B - Schedule Of Proposed Monthly Payment Amounts By Employer As Of and For The Fiscal Year Ended June 30, 2018

(Continued)

County Employees Retirement System (Non-Hazardous)

Employer Code	Employer Name	Net Pension Liability as of June 30, 2015			Pension Expenses				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30									
		Discount Rate 6.85%	Discount Rate 7.00%	Discount Rate 7.85%	Proportionate Share of Aggregate Plan Contributions	Deferred Amounts from Changes in Proportionate Share of Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Contributions	Net Employer Contributions	Liability	Assumption Changes	Investment	Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability	Assumption Changes	Investment	Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereof		
K108	CITY OF TAYLORSVILLE	1,967,108	2,476,385	1,540,423	314,758	(14,144)	310,614	-	310,614	64,162	192,244	91,472	37,659	385,537	28,794	-	115,059	5,267	149,120	172,376	93,168	(18,569)	(10,557)	-	-	
K109	CAMPBELL & NEW BRITANNIA	2,815,657	4,989,549	3,078,842	629,106	125,956	754,020	-	754,020	128,240	384,237	182,825	320,015	1,015,315	57,581	-	229,968	12,492	300,011	448,908	284,238	51,660	(21,023)	-	-	
K110	TOOD COUNTY WATER DIST.	855,871	1,077,452	670,224	136,948	27,960	164,898	-	164,898	27,960	83,643	39,799	42,957	194,315	11,528	-	49,501	62,889	50,061	178,992	104,935	(3,588)	(4,993)	-	-	
K111	CITY OF CADIZ	2,434,417	3,064,678	1,906,368	389,552	42,666	432,198	-	432,198	79,404	279,913	113,202	76,436	966,965	35,635	-	142,992	124,443	303,670	176,992	64,661	(24,501)	(13,067)	-	-	
K112	TRIMBLE CO LIBRARY	486,737	612,752	381,159	77,883	16,221	94,104	-	94,104	15,876	47,568	22,634	34,417	120,895	7,125	-	26,470	741	501	5,832	3,421	920	(2,613)	-	-	
K113	UNION CO BD OF EDUCATION	6,894,641	10,945,652	6,808,688	1,391,252	(144,341)	1,246,891	-	1,246,891	283,595	849,719	404,367	-	1,537,621	127,271	-	314,246	508,561	134,984	770,616	611,287	311,246	(109,062)	(46,666)	-	-
K114	CITY OF BOWLING GREEN	25,107,830	31,608,157	19,661,694	4,017,512	23,278	4,040,790	-	4,040,790	818,947	2,451,765	1,167,513	409,853	4,850,093	367,526	-	1,448,790	293,186	2,131,302	2,144,386	1,045,992	(336,724)	(134,759)	-	-	
K115	CITY OF SPRINGFIELD	1,509,366	1,980,128	1,181,865	241,513	18,420	360,123	-	360,123	49,231	147,508	70,836	23,948	290,873	22,994	-	89,244	171	110,549	133,019	69,019	(43,612)	(18,102)	-	-	
K116	WAYNE COBD OF ED	10,855,055	13,668,390	8,504,466	1,736,921	(168,719)	1,568,202	-	1,568,202	354,062	1,060,855	504,768	89,992	2,009,677	158,995	-	634,926	399,473	1,193,294	67,213	320,327	(117,807)	(58,260)	-	-	
K117	WEBSTER CO PUBLIC LIBRARY	396,245	501,349	311,862	63,723	689	64,412	-	64,412	12,990	38,920	18,519	11,109	81,538	5,829	-	23,294	1,055	30,078	36,437	19,776	(27,126)	(2,137)	-	-	
K118	GREEN CO EMPLOYEES ASSOC	15,241,058	19,187,668	11,935,492	2,438,421	(289,252)	2,149,171	-	2,149,171	407,140	1,499,553	708,748	-	2,699,441	221,006	-	891,004	249,507	1,364,117	1,007,183	533,081	(187,736)	(81,805)	-	-	
K119	WOLFE COUNTY LIBRARY	164,134	206,627	128,531	26,263	5,354	31,604	-	31,604	7,332	25,841	7,632	13,848	42,875	2,403	-	9,600	32,073	19,997	11,669	80	87	(881)	-	-	
K120	CITY OF VERSAILLES	5,572,073	6,958,013	4,328,197	884,389	5,966	890,353	-	890,353	180,278	540,156	257,613	97,337	1,074,784	80,995	-	323,286	25,008	429,499	46,274	203,527	(48,151)	(29,665)	-	-	
K121	MT WASHINGTON PUB LIBRARY	415,298	522,847	325,216	66,452	3,772	70,224	-	70,224	13,546	48,987	19,312	16,278	60,979	6,079	-	24,291	1,702	32,072	39,267	23,048	(2,425)	(4,298)	-	-	
K141	GRANT CO PLANNING COMM	123,938	156,025	97,054	19,831	4,043	12,112	-	12,112	4,043	11,212	5,749	247	22,168	1,814	-	7,236	1,973	11,136	9,245	4,224	(1,675)	(665)	-	-	
K142	WESTERN LEWIS RECREATION	489,476	585,285	344,350	70,221	(42,233)	67,988	-	67,988	14,334	42,200	20,743	8,248	85,865	5,998	-	26,706	25,637	9,829	31,415	9,829	(9,898)	(2,399)	-	-	
K144	GREENEVILLE EMV COOP	409,756	515,840	320,876	65,565	(82,948)	(17,383)	-	(17,383)	13,565	49,045	19,054	17,718	85,182	5,998	-	23,907	27,841	308,716	(87,046)	(9,218)	(42,713)	(21,999)	-	-	
K219	NORTHERN KY WATER SERVID	18,018,899	23,942,321	14,899,199	3,043,157	(328,493)	2,714,664	-	2,714,664	620,330	1,888,661	884,374	-	3,363,365	278,991	-	1,112,417	578,324	1,969,132	1,207,022	563,239	(273,952)	(102,076)	-	-	
K217	KY CIVIL RIGHTS ASSOC	463,458	581,853	363,639	73,956	77,118	151,076	-	151,076	15,075	43,170	21,922	10,747	100,784	6,766	-	27,034	13,528	20,746	37,126	20,746	(2,235)	(2,481)	-	-	
K256	JEFFERSON TOWN FIRE DIST	124,547	156,791	97,531	19,929	3,845	23,774	-	23,774	4,062	12,172	5,792	14,369	36,395	1,823	-	7,285	1,277	10,385	14,829	10,608	1,241	(668)	-	-	
K315	KY LEGAL AID	3,975,751	5,009,359	3,113,317	636,161	(121,703)	514,458	-	514,458	129,678	388,547	184,875	-	703,100	58,197	-	232,447	134,469	425,213	244,846	116,320	(61,941)	(21,338)	-	-	
K316	MT WASHINGTON PUB LIBRARY	128,246	175,422	109,623	22,297	3,409	25,706	-	25,706	4,544	15,618	6,880	4,278	28,022	2,060	-	8,151	1,997	6,668	(4,483)	(478)	(748)	-	-		
K319	CITY OF SILVER GROVE	224,001	281,995	175,413	35,843	(3,009)	32,834	-	32,834	7,306	21,891	10,616	5,498	45,111	3,279	-	13,102	54,435	20,846	11,051	(2,016)	(1,204)	-	-		
K537	KY COUNCIL OF AGENCIES	13,814	170,976	106,354	21,732	(8,998)	12,734	-	12,734	4,480	12,373	6,315	9,521	33,539	1,998	-	7,944	44,706	16,638	2,051	(12,484)	(9,937)	(729)	-	-	
K536	ST MATTHEWS FIRE DIST	162,230	208,067	129,390	26,439	5,389	16,148	-	16,148	7,883	6,263	3,617	4,236	2,419	-	9,665	6,609	12,816	21,648	17,170	(783)	(888)	-	-		
K414	CITY OF SMITH GROVE	69,612	87,635	54,513	11,139	(4,940)	7,195	-	7,195	2,271	6,803	3,237	1,460	10,711	1,019	-	4,072	10,945	22,606	2,009	(1,311)	(2,288)	(374)	-	-	
K419	ALEXANDRIA FIRE DISTRICT	310,606	391,020	243,232	49,700	(60,444)	119,140	-	119,140	10,131	30,355	14,443	17,607	230,536	4,547	-	18,168	96,408	83,880	29,231	(1,678)	-	-	-		
K509	CITY OF LAKESIDE PARK	98,227	121,140	76,324	16,800	(11,146)	5,654	-	5,654	12,146	10,397	4,735	10,870	37,568	1,827	-	5,428	3,923	10,380	5,853	3,514	(793)	(516)	-	-	
K519	CITY OF MIDDLEBORO	81,062	102,049	63,479	12,971	(1,073)	13,074	-	13,074	2,644	9,922	3,769	345	14,680	1,187	-	4,741	48	5,976	6,654	3,366	(882)	(435)	-	-	
K599	CITY OF TAYLOR HILL	1,300,036	1,638,611	1,018,046	208,019	17,032	225,951	-	225,951	42,404	127,051	60,543	28,776	258,084	19,930	-	76,041	95,073	119,917	119,917	62,457	(42,383)	(6,978)	-	-	
K614	WARDEN CIVIL RIGHTS ASSOC	2,999,013	4,171,172	2,310,472	602,172	(13,172)	615,318	-	615,318	103,172	310,621	168,718	44,479	1,214,971	543,917	-	172,497	15,734	212,235	117,415	(12,497)	(4,334)	-	-		
K619	CAMPBELL CO CONS DISPATCH	3,374,881	4,248,626	2,642,836	540,016	104,848	644,500	-	644,500	110,079	329,824	156,934	170,415	767,252	49,401	-	197,401	-	246,802	350,731	199,195	(11,363)	(18,114)	-	-	
K659	CITY OF EDGEWOOD	1,968,589	2,478,225	1,514,567	314,991	19,685	408,076	-	408,076	64,209	192,386	91,114	94,149	424,584	28,816	-	115,144	2,104	146,064	240,004	156,990	10,292	(10,566)	-	-	
K719	CENTRAL CAMPBELL FIRE	128,491	162,584	103,826	21,828	11,825	33,653	-	33,653	8,185	29,918	14,696	11,979	43,960	1,916	-	5,916	1,916	4,916	2,916	1,916	-	-	-	-	
K756	LAKESIDE CREST VILLAGE POL	129,236	162,695	101,204	20,679	2,163	18,448	-	18,448	4,215	12,630	6,016	2,288	25,143	1,892	-	7,559	1,643	11,194	11,284	5,185	(1,826)	(694)	-	-	
K856	HIGHLAND FIRE DISTRICT	130,454	164,228	102,157	20,874	1,573	22,447	-	22,447	4,258	12,789	6,066	4,025	27,999	1,910	-	7,630	1,071	10,351	11,831	6,604	(791)	(701)	-	-	
K859	CITY OF FORT MITCHELL	1,311,112	1,690,563	1,026,913	204,783	11,264	193,519	-	193,519	42,778	102,648	60,968	47,748	268,896	20,282	-	70,489	20,282	50,113	50,113	21,677	(6,077)	-	-	-	
K859	HOUSING AID OF COVINGTON	2,851,481	3,589,719	2,232,866	456,266	(168,704)	287,562	-	287,562	93,007	278,673	132,956	45,665	547,921	41,740	-	166,787	59,397	803,924	28,702	(124,962)	(144,373)	(15,305)	-	-	
L002	ALEX CO CONSERVATION DIST	73,936	93,078	57,399	11,851	(2,493)	9,358	-	9,358	2,412	7,226	3,436	23,548	39,041	1,082	-	4,235	16,777	22,124	4,998	8,257	3,997	(1,996)	-	-	
L004	ANDREW PUBLIC LIBRARY	78,862	95,286	62,088	14,103	3,848	10,255	-	10,255	2,468	9,386	3,494	6,489	18,228</												

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

County Employees Retirement System (Non-Hazardous)

Employer Code - Employer Name	Net Pension Expense at June 30, 2018					Pension Expense						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30											
	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate 7.50% 6.50%	Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of & Proportionate Share of Plan Contributions	Deferred Amounts		Change in Proportion & Differences Between Employer Contributions		Total Deferred Outflow of Resources		Change in Proportion & Differences Between Employer Contributions		Total Deferred Inflow of Resources		Change in Proportion & Differences Between Employer Contributions		Total Deferred Inflow of Resources		2019		2020		2021		2022		2023		Thereafter					
						Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions	Employer Pension Expense	Nonemployer Contributions
						2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
L068 HUSUNG AUTH OF VANCEBURG	205,121	258,227	160,629	32,822	(5,341)	29,231	-29,231	6,690	20,046	9,538	347	36,621	3,003	11,998	2,093	17,094	15,877	7,516	(2,763)	11,103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L069 HUNTINGTON COLLEGE	1,362,669	1,511,997	1,090,643	222,812	21,799	248,611	-248,611	45,439	136,087	65,972	75,088	231,546	20,383	61,468	29,373	151,484	126,139	92,899	(5,375)	92,524	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L071 RUSSELLVILLE CITY SCHOOLS	3,281,030	4,130,477	2,569,342	524,999	(18,311)	523,168	-523,168	107,018	320,662	152,570	22,809	607,929	48,027	191,912	23,042	262,981	272,929	126,427	(42,998)	177,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L072 CITY OF HENDRYVILLE	941,561	1,185,328	737,327	150,660	(99,414)	91,519	-91,519	30,711	92,018	43,793	1,401	107,913	13,782	53,073	23,400	93,835	60,475	32,317	(13,661)	58,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L073 CITY OF HENRIEVILLE	19,185,253	24,152,228	15,023,711	3,069,839	(3,069,839)	-	-	62,760	1,874,957	892,123	30,647	3,693,701	280,832	1,122,730	250,747	1,653,749	1,616,232	787,480	(260,787)	1,022,927	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L074 HUSUNG AUTH MARYCARE CO	337,342	424,679	264,169	53,978	(1,197)	55,755	-55,755	11,003	32,968	15,687	7,606	67,264	4,938	19,372	9,308	37,490	28,306	12,232	(5,674)	12,614	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L075 CITY OF LIVERMORE	440,207	554,175	344,722	70,438	(2,142)	68,206	-68,206	14,358	43,202	20,470	23,280	101,129	6,444	25,748	4,920	37,000	46,164	25,830	(5,102)	37,566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L076 KERRIE HERRICK	3,676,047	4,627,763	2,894,676	588,206	(588,206)	-	-	149,802	399,287	170,939	23,333	673,631	53,810	215,017	180,286	449,663	236,611	36,687	(69,799)	107,311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L077 CITY OF SALYERSVILLE	1,775,689	2,235,409	1,390,525	284,129	(97,174)	371,303	-371,303	57,918	173,502	82,571	116,692	490,717	25,992	103,862	12,420	142,724	218,396	102,512	(22,973)	95,390	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L078 MARION FREE PUBLIC LIBRAR	706,049	888,843	552,900	112,075	19,554	132,529	-132,529	23,029	69,002	32,822	28,762	153,625	10,335	41,298	8,208	51,683	71,768	38,483	(4,408)	37,990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L079 MARSHALL COLLEGE	691,125	871,021	543,113	111,061	1,021	121,822	-121,822	2,255	6,796	3,214	385	12,410	1,012	4,043	226	5,281	5,820	2,694	(814)	3,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L080 MARION CO SENIOR DIST	56,214	70,767	44,020	8,995	(5,999)	8,396	-8,396	1,834	4,984	2,614	65	10,007	823	3,288	75	4,886	4,441	2,042	(761)	3,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L082 MEADE CO BOND ED	15,253,229	19,202,236	11,944,653	2,440,774	(2,848,965)	2,151,769	-2,151,769	49,518	1,490,084	709,266	11,004	3,426,129	232,275	892,181	500,208	1,653,664	989,060	428,995	(252,264)	61,867	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L083 MEMPHIS CO PUBLIC LIBRARY	152,207	185,105	96,482	19,374	(16,687)	18,907	-18,907	4,019	12,841	6,729	3,328	25,314	1,803	7,897	318	8,228	3,787	5,232	(771)	6,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L084 BURGUNDY INDEPENDENT SCH	1,546,816	1,947,281	1,211,286	247,506	24,187	271,693	-271,693	50,453	151,169	72,128	9,079	363,629	22,642	90,475	18,174	131,291	148,493	93,259	(1,174)	8,301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L085 MEDICAL FC OF PUBLIC LIBR	361,033	454,203	282,722	57,709	101,890	67,949	-67,949	11,796	35,283	18,758	20,521	84,968	5,285	21,117	7,703	34,108	34,392	19,862	(952)	19,988	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L086 CITY OF TOMPKINSVILLE	1,930,931	2,430,842	1,512,093	308,969	(23,356)	444,255	-444,255	62,982	188,708	99,790	170,054	511,524	28,265	112,843	35,218	154,265	223,317	121,317	2,836	(10,863)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L087 MONTICELLO CO SAN DIST #2	141,417	178,029	110,742	22,628	600	23,228	-23,228	4,613	13,821	6,576	370	25,380	2,070	8,272	10	10,382	11,565	5,803	(3,578)	15,851	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L088 BORGAN COUNTY LIBRARY	288,983	363,802	226,201	46,231	(13,660)	43,185	-43,185	9,426	28,242	13,438	382	51,488	4,230	16,603	19,426	40,559	10,740	5,115	(1,153)	7,588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L090 CITY OF NEW HAVEN	286,746	328,697	202,998	41,397	(11,275)	52,672	-52,672	8,489	25,284	12,867	28,472	74,428	3,837	15,987	9,281	27,277	32,987	20,281	(1,889)	18,499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L091 NICHOLAS COUNTY LIBRARY	304,333	383,123	238,320	48,696	39,969	88,665	-88,665	9,256	29,242	14,152	1,627	96,887	150,770	4,455	17,301	288	22,544	64,330	51,078	14,389	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L092 OHIO CO WATER DIST	2,088,834	2,619,529	1,629,465	322,852	(4,611)	460,608	-460,608	67,870	203,356	96,759	136,245	366,499	36,499	116,665	226,200	427,985	226,200	122,998	(2,123)	120,875	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L093 LAGRANGE UTILITY COMM	1,212,945	1,250,972	949,845	194,084	8,844	203,928	-203,928	19,563	118,540	56,603	31,309	247,715	17,755	70,847	101,663	104,249	94,808	(3,386)	(5,710)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L096 PENDLETON COUNTY WATER	779,194	980,924	610,179	124,679	(2,078)	122,601	-122,601	25,415	76,150	36,233	18,897	156,695	19,406	45,576	1,406	58,388	73,076	37,820	(8,407)	47,182	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L099 POWELL VALLEY WATER DIST	577,970	727,064	452,603	92,481	(7,188)	89,613	-89,613	18,852	56,484	25,676	61,419	103,718	8,440	31,886	8,314	50,603	42,551	30,806	(3,101)	27,705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L100 SCIENCE HILL BO OF ED	1,333,229	1,678,397	1,044,038	213,330	(4,518)	217,848	-217,848	43,806	139,265	61,996	39,607	274,844	19,456	77,982	36,748	134,246	104,016	37,820	(9,919)	37,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L102 CITY OF MOUNT VERNON	3,160,317	3,852,622	2,296,504	489,682	(71,666)	507,348	-507,348	99,819	299,082	142,307	50,744	991,592	49,767	179,002	55,477	279,276	227,607	127,533	(26,038)	161,626	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L103 MORGAN COUNTY WATER DIST	4,448,603	5,600,229	3,450,651	713,822	(160,660)	874,482	-874,482	118,475	382,746	184,982	245,993	1,032,114	73,023	260,265	101,663	361,928	292,662	202,855	(24,103)	152,873	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L104 LAKE CUMBERLAND AND	6,713,343	8,451,403	5,257,153	1,074,204	(211,818)	862,386	-862,386	218,970	656,089	312,175	-	1,187,234	49,269	161,912	84,787	245,691	153,253	143,876	(9,589)	160,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L105 GEORGETOWN COUNTY PARKS	1,977,644	2,489,649	1,548,673	316,443	(16,649)	333,092	-333,092	66,505	193,273	91,862	73,718	423,458	28,949	115,675	10,722	155,346	186,936	106,981	(15,789)	101,645	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L106 PHELPS S SCHOOL & ZON	335,193	422,375	259,255	53,166	(2,933)	56,099	-56,099	12,857	39,288	17,788	21,048	79,249	3,964	15,958	26	20,906	28,885	3,081	(85)	2,996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L107 CITY OF FRANKFORT	5,352,647	6,738,428	4,191,605	856,479	(9,710)	826,679	-826,679	174,588	523,109	248,902	9,132	955,731	78,351	313,083	184,046	402,277	247,530	177,993	(22,911)	155,082	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L108 SPENCER CO WATER DIST	73,449	92,465	57,517	11,753	(5,548)	23,301	-23,301	2,396	7,178	3,415	5,864	18,853	1,075	4,296	5,371	9,921	4,568	(613)	(794)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L109 CAMPHRE CO WATER DIST SCHO	3,632,339	4,572,713	2,844,443	581,288	(14,800)	596,088	-596,088	134,445	382,643	188,638	11,448	892,988	64,332	214,988	329,962	347,918	292,662	179,866	(19,886)	159,980	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L110 CITY OF FLETON	1,353,753	1,704,235	1,060,111	216,614	(21,045)	237,659	-237,659	44,156	132,301	62,951	113,608	353,016	19,816																						

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

County Employees Retirement System (Non-Hazardous)

Employer Code	Employer Name	Net Pension Liability as of June 30, 2018						Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Excess Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,									
		Plan Expense		Deferred Amounts from Changes in Proportionate Share		Proportionate Share of Aggregate Plan Pension Expense	Gross Pension Expense	Net Pension Expense	Liability	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter					
		Discount Rate 6.25%	Rate 4.00%	Discount Rate 7.25%	Proportionate Difference																		Proportionate Difference				
M047	HARDEN CO PUBLIC LIBRARY	937,420	1,180,114	734,084	149,997	(2,506)	147,491	-	147,491	30,576	91,613	43,591	27,844	193,624	13,722	-	54,831	7,514	76,067	80,209	48,056	(5,075)	(5,032)	-	-	-	
M048	CITY OF BIRMINGHAM	471,665	530,791	330,176	67,665	(12,127)	50,288	-	50,288	33,822	41,206	19,666	3,143	77,007	8,172	-	24,662	28,767	56,598	24,416	8,302	(8,243)	(2,263)	-	-	-	
M049	HARRISON CO CONSERVAT DIST	81,062	102,049	63,479	12,971	1,736	14,707	-	14,707	2,644	7,922	3,769	2,315	16,650	1,187	-	4,741	129	6,037	7,423	4,172	(566)	(643)	-	-	-	-
M050	HART CO CONSERVATION DIST	100,673	126,737	78,836	16,109	829	16,938	-	16,938	3,284	9,839	4,681	1,524	19,328	2,474	-	5,888	14	7,976	8,938	4,597	(1,045)	(939)	-	-	-	-
M051	HENDERSON CO OF ED	21,996,476	30,151,798	18,755,773	3,852,404	(491,827)	3,339,152	-	3,339,152	781,214	2,340,707	1,113,717	3,285,659	350,952	-	-	1,400,824	405,303	2,156,819	1,628,008	866,230	(283,848)	(128,550)	-	-	-	
M052	HENRY CO LIBRARY	515,727	649,247	403,861	82,522	(5,320)	77,202	-	77,202	16,822	50,402	23,882	37,784	128,990	7,549	-	30,166	31,747	69,682	35,443	25,774	1,078	(2,767)	-	-	-	-
M054	CITY OF DAWSON SPRING	1,236,391	1,556,490	968,207	197,836	13,010	210,937	-	210,937	40,328	120,832	57,493	51,943	270,596	18,999	-	72,318	2,920	93,316	127,752	67,916	(11,793)	(6,635)	-	-	-	
M056	HFC COMMERCE BANK & CIL	5,358,255	6,227,495	3,628,816	373,256	16,644	353,970	-	353,970	109,537	328,199	156,161	26,835	620,732	111,444	-	49,438	111,444	356,731	234,570	94,554	(47,098)	(18,822)	-	-	-	
M057	NICH VLEISH CO PK & REC	659,519	830,266	516,463	105,530	16,374	121,904	-	121,904	21,512	64,454	30,658	17,256	133,890	9,654	-	30,121	48,230	85,776	64,175	31,213	(6,189)	(3,340)	-	-	-	-
M058	CITY OF PAINVILLE	6,824,239	8,231,341	5,109,067	1,043,946	(32,847)	1,011,139	-	1,011,139	213,802	637,608	303,982	120,363	1,274,556	99,301	-	38,613	41,830	318,842	537,134	306,328	(53,232)	(59,617)	-	-	-	
M059	KENTON CITY EDUC CT	29,770,412	36,426,249	22,166,249	3,210,601	(45,220)	3,165,381	-	3,165,381	600,853	1,840,009	970,658	846,167	4,337,678	309,552	-	1,320,649	375,648	2,102,491	1,662,405	675,715	(96,576)	(112,314)	-	-	-	
M060	CITY OF HENDIAN	278,956	351,511	218,432	44,631	(39,590)	5,043	-	5,043	9,098	27,260	12,917	-	49,329	4,083	-	16,315	37,862	7,747	8,858	(3,741)	(1,496)	-	-	-	-	
M061	KNOX H&M S	2,874,400	3,623,907	2,254,017	460,574	165,390	622,964	-	622,964	97,385	262,964	133,648	246,761	577,797	42,134	-	168,361	363,700	204,715	15,184	(15,449)	-	-	-	-	-	
M062	LAMAR CO WATER DIST #1	744,174	936,838	582,356	119,076	1,531	120,607	-	120,607	24,273	72,327	34,605	183,230	21,625	-	-	10,895	45,528	107,839	53,369	14,612	(18,635)	(2,995)	-	-	-	
M064	HOUSING AUTH LAWRENCE CO	370,473	466,387	290,114	59,230	(13,226)	46,004	-	46,004	12,084	36,200	17,227	34,940	100,457	5,423	-	23,689	9,856	36,948	40,533	27,288	(2,324)	(1,988)	-	-	-	
M065	HECROSS LAWRENCE CO	81,408	105,959	65,911	13,889	(3,289)	10,179	-	10,179	2,745	8,226	3,814	-	18,074	1,222	-	4,923	10,736	4,576	4,586	(2,810)	-	-	-	-		
M067	JENKINS CO OF ED	1,303,264	1,640,675	1,020,572	208,536	(38,181)	170,555	-	170,555	42,909	127,367	60,603	59	233,038	19,077	-	76,230	98,797	194,304	57,341	14,405	-	-	-	-		
M068	CITY OF VANCEBURG	966,897	1,217,223	757,167	154,713	(14,890)	139,823	-	139,823	33,537	94,484	49,661	-	170,992	14,153	-	56,535	25,813	96,211	60,899	30,438	(11,638)	(5,851)	-	-	-	
M069	CITY OF VANCEBURG	202,759	242,623	152,937	32,264	(5,97)	197,607	-	197,607	6,597	197,607	9,405	-	322,611	11,830	-	8,853	23,644	25,473	16,776	2,992	(1,085)	-	-	-		
M070	LEDBETTER WATER DISTRICT	600,443	755,896	470,201	96,077	4,363	100,440	-	100,440	19,585	58,881	27,921	32,214	143,428	8,789	-	35,121	48,023	59,406	39,233	(13)	(3,222)	-	-	-		
M073	W MC CRACKEN CO WATER DIST	290,690	365,949	227,637	46,513	(7,880)	38,633	-	38,633	9,482	28,409	13,517	11,41	52,549	4,255	-	17,003	10,304	31,562	18,407	8,798	(4,869)	(1,559)	-	-	-	
M075	CITY OF SACRAMENTO	395,697	500,659	316,443	63,636	(61,419)	47,537	-	47,537	12,972	38,067	18,663	1,239	71,661	3,821	-	22,562	38,642	16,390	4,662	(3,234)	-	-	-	-		
M076	CITY OF RICHMOND	10,827,527	13,630,735	8,478,929	1,732,516	(18,126)	1,714,390	-	1,714,390	351,164	1,058,164	503,488	158,408	2,073,224	154,492	-	633,316	-	791,808	983,837	479,340	(123,649)	(58,112)	-	-	-	
M077	MADISON CO COURT CLERK	496,360	624,866	388,694	79,423	(18,217)	61,123	-	61,123	16,390	48,509	23,681	-	87,780	7,266	-	20,933	36,067	72,966	23,599	5,795	(11,315)	(2,664)	-	-	-	
M078	LEBANON WATER WORKS	1,571,120	1,966,689	1,235,810	252,515	(29,156)	303,241	-	303,241	57,474	154,228	73,384	84,032	361,118	21,100	-	92,366	175,804	232,288	137,804	51,185	(18,469)	-	-	-		
M079	MARSHALL CO REEF DIST	1,480,188	1,863,403	1,159,120	236,845	(12,270)	224,575	-	224,575	48,200	144,657	69,840	3,796	265,563	2,667	-	86,578	40,501	148,746	96,924	45,655	(17,818)	(7,845)	-	-	-	
M081	CITY OF MAYSVILLE	8,584,102	10,806,495	6,722,125	1,773,545	(596,626)	1,176,919	-	1,176,919	279,989	838,916	399,107	1,053,931	2,572,203	125,653	-	502,995	380,232	667,748	1,189,215	738,602	62,511	(46,973)	-	-	-	
M082	CITY OF HENRYSBURG	7,441,146	9,352,053	5,906,653	1,288,449	(184,337)	1,104,112	-	1,104,112	218,447	782,665	380,999	414,488	1,593,799	124,775	-	284,834	269,927	349,596	380,999	169,963	(15,076)	(3,736)	-	-	-	
M084	MERCER CO BOARD OF ED	8,328,370	10,484,555	6,521,864	1,332,625	(49,993)	1,282,632	-	1,282,632	271,648	813,924	387,275	112,697	1,585,544	121,910	-	487,137	80,239	699,266	655,431	361,317	(75,609)	(44,701)	-	-	-	
M085	CITY OF EBORATION	1,522,881	1,917,149	1,192,553	243,677	(25,237)	218,350	-	218,350	49,672	148,830	70,815	-	209,937	22,292	-	89,075	38,022	149,390	101,377	48,414	(21,990)	(8,731)	-	-		
M086	MIDYETTE COUNTY LIBRARY	710,477	894,120	566,739	113,657	(10,129)	103,529	-	103,529	21,168	66,370	35,139	6,114	131,739	41,447	-	16,975	31,239	58,709	39,219	18,313	-	-	-	-		
M088	MORGAN CO CONSERVAT DIST	76,616	96,452	59,997	12,259	3,108	15,367	-	15,367	2,499	7,488	3,568	4,958	18,508	1,121	-	4,481	1,300	6,902	9,047	4,100	(1,132)	(410)	-	-	-	
M090	BARDOLAN CO OF ED	10,713,717	13,487,254	8,399,696	1,714,283	(22,206)	1,692,077	-	1,692,077	349,447	1,047,128	498,189	79,939	1,974,303	158,824	-	626,631	25,303	808,778	881,945	451,751	(110,471)	(57,501)	-	-		
M091	NICHAS CO WATER DIST	291,466	367,609	228,325	46,980	(10,986)	35,994	-	35,994	7,286	21,099	9,803	11,286	37,694	1,706	-	5,128	9,627	20,463	12,844	7,040	(1,850)	-	-	-		
M093	CITY OF BEAVER DAM	1,632,384	2,053,003	1,278,304	261,198	(29,944)	291,142	-	291,142	53,244	155,513	75,907	46,009	334,691	23,895	-	98,480	50,199	119,625	157,520	82,004	(15,996)	(8,842)	-	-		
M095	ODDEMAN CO WATER DIST	2,207,248	2,738,997	1,728,474	353,183	(22,989)	330,194	-	330,194	71,396	219,712	102,689	48,209	440,852	34,492	-	120,165	8,272	169,886	197,834	106,204	(13,767)	-	-	-		
M096	CITY OF FARMINGDALE	1,781,353	2,242,339	1,394,960	288,849	(24,835)	264,014	-	264,014	58,063	174,090	82,834	86,002	312,009	19,211	-	50,136	19,050	68,569	59,142	29,950	-	-	-	-		
M097	EKY CONCEN EMPLOY PRO	4,996,342	6,289,572	3,912,508	799,450	(330,878)	468,572	-	468,572	102,863	488,278	232,329	278,664	1,162,034	73,134	-	292,237	365,317	599,186	275,511	(91,311)	(26,116)	-	-			
M098	PAKE CO HOUSING AUTHORITY	767,074	968,667	600,608	122,740	(24,242)	146,982	-	146,982	25,242	74,965	35,670	40,679	176,234	11,228	-											

Kentucky Retirement Systems

Schedule B - Schedule Of Pension Amounts By Employer

As Of and For The Fiscal Year Ended June 30, 2018

(Continued)

County Employees Retirement System (Non-Hazardous)

Employer Code	Employer Name	Net Pension Liability as of June 30, 2018				Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30					
		Discount Rate		Share of		Proportionate	Derivative Amounts	Gross	Proportionate	Net	Liability	Assumption	Investment	Proportionate	Total	Liability	Assumption	Investment	Proportionate	Total	2019	2020	2021	2022	2023	Thereafter
		6.25%	5.5%	1.00%	7.5%																					
P08	ANDERSON COMM PARK	248,337	113,890	195,253	9,897	(11,011)	38,880	31	38,880	8,153	22,267	11,994	391	44,485	1,650	14,586	3,191	21,423	18,587	8,877	(1,064)	(1,130)	(963)	-	-	
P087	MONTGOMERY CITY WATER DIST	168,336	211,918	131,822	26,936	1,800	28,736	-	28,736	5,491	16,451	7,828	5,989	35,729	2,464	-	9,846	5,204	17,514	12,587	7,393	(863)	(903)	-	-	
P088	MORGAN CO WATER DIST	443,801	558,699	347,336	71,013	14,476	63,547	76,647	176,647	14,476	43,752	20,637	17,987	97,972	6,496	-	25,958	17,499	34,203	41,846	24,974	(2,170)	(2,381)	(3,066)	-	
P090	MURKENSBERG WATER DIST #1	971,027	718,064	1,647,166	91,270	91,270	91,270	90,664	90,664	186,268	55,806	26,553	22,218	103,902	8,399	-	31,400	15,271	57,030	40,872	11,371	(8,305)	(3,666)	-	-	
P092	NORTH NELSON WATER DIST	521,991	655,377	408,296	83,428	3,971	87,399	-	87,399	17,006	50,955	24,245	4,655	96,861	7,632	-	30,497	50	38,179	45,546	21,997	(6,062)	(2,799)	-	-	
P096	ORND CO BIG WATERSIDE #2	475,734	598,874	372,527	78,139	28,501	102,622	-	102,622	15,516	46,491	22,121	41,396	125,524	6,963	-	27,825	-	34,788	60,261	31,290	(6,902)	(2,555)	-	-	
P097	PAVEY BAYVIEW DIST	3,686,461	4,640,247	2,366,832	589,872	101,777	691,249	-	691,249	120,252	366,776	174,223	138,699	790,639	53,962	-	215,626	269,588	372,163	196,971	28,300	(19,785)	-	-		
P100	LAKE CUMBERLAND C&A, INC	6,996,399	8,807,615	5,478,732	1,119,480	(6,255)	1,113,225	-	1,113,225	228,200	683,742	325,313	145,095	1,382,370	10,411	-	409,223	608,846	575,731	325,818	(54,087)	(37,551)	-	-		
P103	MORGENTHAU DRIVE COMMINSI	627,201	789,707	491,716	100,175	14,001	114,376	-	114,376	15,041	46,400	21,710	38,271	149,208	36,092	-	17,998	47,672	65,806	40,279	(1,283)	(1,366)	-	-		
P104	RUSSELL CO COURT COMMINSI	1,608,153	2,114,688	1,314,679	269,966	7,648	268,544	-	268,544	5,484	16,433	7,819	12,822	42,669	2,861	-	10,426	18,076	24,614	16,076	(4,454)	(963)	-	-		
P105	GEORGETOWN SCOTT TOURISM	294,710	371,009	230,784	47,157	(11,016)	36,141	-	36,141	9,613	28,802	13,704	39,482	91,603	4,314	-	17,238	40,328	61,880	12,557	14,783	3,962	(1,581)	-		
P106	HARTZ PARKWAY COMMINSI	553,862	697,245	423,716	88,622	14,808	74,812	-	74,812	14,808	54,127	25,255	97,647	81,007	8,107	-	32,298	111,897	171,608	243,171	(2,613)	(22,552)	(2,979)	-		
P107	SIMPSON CO LIBRARY DIST	463,777	583,847	363,179	74,209	6,302	67,907	-	67,907	15,127	45,524	21,566	25,827	107,844	6,789	-	27,127	26,778	36,594	27,127	28,367	(2,459)	(2,490)	-	-	
P110	TOOD COUNTY CONSERVATION DISTRICT	92,329	116,233	72,302	14,774	10,109	24,883	-	24,883	3,012	9,023	4,293	19,346	35,674	1,252	-	5,400	1,384	8,136	17,749	10,492	(2,194)	(1,514)	-	-	
P111	JOHN STREET LIBRARY	296,415	373,156	232,120	47,429	1,026	46,455	-	46,455	9,668	29,868	13,784	8,768	61,148	4,339	-	17,338	1,939	23,616	27,348	14,942	(1,136)	(1,592)	-	-	
P113	STURGIS HOUSING AUTHORITY	186,151	226,792	141,075	28,826	1,763	30,589	-	30,589	5,876	17,006	8,377	14,512	33,371	2,637	-	10,537	2,254	15,428	14,881	6,542	(2,013)	(967)	-	-	
P115	HOUSING AUPT SPRINGFIELD	282,042	355,062	220,864	45,130	25,725	70,855	-	70,855	9,199	27,564	13,115	21,552	71,430	4,128	-	16,497	20,025	27,318	37,375	(2,194)	(1,514)	-	-		
P116	CITY OF MONTICELLO	982,062	1,236,314	696,883	141,747	17,238	124,509	-	124,509	32,052	95,976	45,667	9,626	183,101	14,375	-	57,442	17,639	39,456	78,916	32,954	(22,543)	(5,270)	-	-	
P117	CITY OF CLAY	582,233	732,971	455,941	93,163	25,985	119,148	-	119,148	18,991	59,601	27,074	33,525	136,491	8,523	-	34,056	-	42,579	68,634	33,705	(4,611)	(3,126)	-	-	
P120	WOODFOOT CO CONSERV DIST	97,922	123,286	76,690	15,670	(5,608)	10,062	-	10,062	3,194	9,571	4,554	17,319	31,434	-	-	8,728	9,502	10,664	2,494	531	(1,843)	(526)	-	-	
P099	CITY OF GRESHAM HILLS	906,713	637,900	396,802	81,078	(11,644)	69,435	-	69,435	16,528	49,321	23,563	7,830	97,462	7,417	-	29,638	22,087	59,912	28,493	16,973	(4,418)	(2,718)	-	-	
R003	SOUTH ANDERSON WATER DIST	487,407	613,595	381,684	77,990	(11,262)	66,728	-	66,728	15,898	47,634	22,665	15,841	102,818	7,135	-	28,509	32,203	67,847	25,273	14,556	(3,022)	(1,616)	-	-	
R005	BARRON CO LAND CONS DIST	699,003	868,368	543,036	11,041	(744)	10,297	-	10,297	2,251	6,744	3,209	19,299	12,204	1,010	-	4,036	1,438	6,484	4,722	2,296	(928)	(369)	-	-	
R008	ROONEY CO LAND CONS DIST	6,981,743	8,789,281	5,602,334	1,117,511	(112,141)	1,005,370	-	1,005,370	222,728	642,297	281,245	102,198	1,902,198	408,371	-	189,993	536,563	381,569	1,311,968	70,847	(3,473)	(2,616)	-	-	
R010	ASHLAND BID OF ED	12,262,320	15,436,865	9,602,423	1,962,802	162,121	2,124,203	-	2,124,203	399,959	1,198,176	570,202	348,804	2,516,623	171,233	-	717,233	896,726	1,160,556	618,778	(9,025)	(65,313)	-	-		
R011	DANVILLE WATER DIST	285,148	358,972	223,297	45,627	(9,247)	36,380	-	36,380	9,301	27,667	13,200	7,910	58,338	4,374	-	16,679	17,690	18,342	18,942	14,095	(5,879)	(1,531)	-	-	
R013	BREATHITT COUNTY WATER DISTRICT	402,039	506,970	315,296	64,425	7,513	72,938	-	72,938	11,153	39,149	19,726	10,431	60,984	4,994	-	22,550	9,460	46,385	31,377	29,267	(2,261)	(2,169)	-	-	
R015	CITY OF SHEPHERDVILLE	2,904,223	3,656,416	2,274,268	464,706	47,873	512,579	-	512,579	94,828	283,427	135,048	92,878	606,481	4,212	-	17,479	23,450	28,754	28,974	10,917	(26,856)	(15,588)	-	-	
R017	CITY OF PENICUM	1,477,934	1,800,566	1,137,157	236,455	6,738	235,513	-	235,513	48,206	144,867	67,485	42,266	282,765	3,646	-	86,446	95,268	117,817	60,275	(6,126)	(17,912)	-	-		
R018	FARROW ELECTRIC SYSTEM	6,677,709	8,154,562	4,973,690	1,065,500	(10,914)	1,066,566	-	1,066,566	211,285	633,961	272,219	147,833	942,820	49,215	-	378,890	492,215	634,650	291,438	(60,189)	(214,675)	-	-		
R019	FORT THOMAS BOARD OF ED	7,767,763	10,050,588	6,239,477	1,274,924	13,458	1,288,382	-	1,288,382	259,886	778,682	370,507	16,336	1,425,411	11,634	-	46,043	1,223	583,399	675,252	319,750	(92,276)	(42,765)	-	-	
R020	CHARLENE LIBRARY DIST	142,397	182,237	109,698	22,807	(2,822)	25,985	-	25,985	5,471	16,247	8,231	12,415	23,654	2,363	-	8,097	10,060	10,866	8,097	10,060	(9,866)	(9,866)	-	-	
R024	CHRISTIAN CO WATER DIST	1,303,325	1,640,751	1,020,621	208,546	3,265	211,813	-	211,813	42,151	127,373	60,606	51,835	282,235	19,078	-	72,233	54,766	150,077	93,334	52,536	(6,627)	(6,995)	-	-	
R020	DAVENS CO BOARD OF ED	351,112	403,793	253,470	88,184	1,387	104,569	-	104,569	17,976	53,840	25,627	55,938	153,401	8,007	-	36,255	5,194	45,496	63,110	44,529	(3,224)	(2,957)	-	-	
R033	CITY OF BAYVIEW	179,429	255,467	159,832	28,478	1,295	27,183	-	27,183	2,844	11,634	5,785	14,649	32,560	2,054	-	10,417	11,760	12,562	10,417	11,760	(12,562)	(12,562)	-	-	
R034	LEXINGTON PUBLIC LIBRARY	13,429,548	16,906,410	10,516,547	2,148,867	(11,902)	2,127,675	-	2,127,675	438,034	1,312,458	624,844	50,819	2,425,790	196,980	-	785,512	2,410,419	1,916,111	996,941	465,683	(180,662)	(70,778)	-	-	
R036	CITY OF PRESTONBURG	5,462,704	7,128,758	4,434,408	960,091	(2,167)	957,884	-	957,884	184,702	555,211	262,320	201,143	1,202,576	8,280	-	331,219	489,742	465,081	497,327	300,686	(28,162)	(30,392)	-	-	
R037	PAUL SAWYER LIBRARY	2,812,625	3,650,005	2,202,529	454,983	(11,493)	466,476	-	466,476	97,169	294,797	150,786	75,674	513,338	41,171	-	164,514	163,622	218,007	183,620	29,438	(10,828)	(5,907)	-	-	
R038	CITY OF FLTON	3,056,687	3,822,874	2,378,000	485,901	22,214	508,115	-	508,115	99,048	286,773	141,208	34,290	571,319	4,461	-	177,620	44,239	266,310	248,026	116,337	(45,066)	(16,298)	-	-	
R041	CITY OF																									

Kentucky Retirement Systems

Schedule B - Schedule Of Pension Amounts By Employer

As Of and For The Fiscal Year Ended June 30, 2018

(Continued)

County Employees Retirement System (Non-Hazardous)

Employer Code	Employer Name	Net Pension Liability as of June 30, 2018				Pension Expense						Change in Outstanding Balance of Deferred Outflows of Resources				Recognition of Funding Deferral Outflows (Inflows) of Resources for Existing Plan Years Ending June 30												
		Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Liability	Assumption	Investment	Outstanding Balance of Deferred Outflows of Resources	Liability	Assumption	Investment	Outstanding Balance of Deferred Outflows of Resources	2019	2020	2021	2022	2023	Thereafter			
																										2019	2020	2021
W015	CALLAWAY CO FISCAL COURT	6.25%	4.951681	7.5%	296,499	66,645	15,912	12,910	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	
W019	CAMPBELL CO FISCAL CT	19,818,339	24,949,236	15,319,546	3,171,139	209,711	340,850	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	3,440,830	
W021	CARRROLL CO FISCAL CT	2,477,237	11,112,291	1,305,144	95,844	301,514	1,010,802	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	305,146	
W022	CARTER CO FISCAL CT	6,345,489	9,988,311	4,969,089	103,344	97,187	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	1,112,531	
W023	CARRICO CO FISCAL CT	7,367,456	9,004,312	6,160,927	1,258,374	254,939	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	1,513,867	
W024	CARROLLTON FISCAL COURT	5,670,077	8,100,158	4,703,795	69,636	88,046	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316	996,316
W025	CHRISTIAN CO FISCAL COURT	8,342,621	10,502,496	6,533,024	1,344,906	14,954	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660	1,349,660
W026	CLARK COUNTY FISCAL COURT	7,150,383	9,001,592	5,999,305	1,144,138	12,135	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260	1,357,260
W027	CLAY COUNTY FISCAL COURT	9,146,773	11,752,429	7,170,579	1,065,178	61,201	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677	1,427,677
W028	CLINTON CO FISCAL COURT	3,810,277	4,796,745	2,983,391	609,684	(219,704)	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890	399,890
W029	COTTAGEVILLE FISCAL CT	4,953,854	6,236,389	3,979,314	792,668	274,734	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402	1,007,402
W030	DAVENPORT FISCAL COURT	14,810,494	18,652,431	11,002,609	2,370,922	150,841	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223	2,523,223
W031	EDMONSON CO FISCAL CRT	3,401,374	4,281,978	2,663,581	544,255	10,943	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192	609,192
W032	ELLIOTT CO FISCAL CT	1,888,725	2,377,710	1,479,942	302,216	(84,854)	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362	247,362
W033	ESTLICK FISCAL COURT	4,444,522	5,595,193	3,490,661	711,109	(62,473)	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496	648,496
W035	FLOYD CO FISCAL COURT	2,697,761	3,396,202	2,112,590	413,670	(18,495)	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175	413,175
W036	FLEUNG CO FISCAL COURT	6,801,216	10,833,040	6,735,527	1,376,283	(289,922)	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191	1,087,191
W037	FRANKLIN COUNTY FISCAL CT	11,455,707	14,522,261	9,083,498	2,845,822	2,921,200	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822
W038	FULTON COUNTY FISC CT	7,161,772	9,015,929	5,698,513	1,145,958	234,971	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929	1,382,929
W039	GALLATIEN FISCAL COURT	4,697,939	5,914,231	3,678,018	751,719	(5,551)	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188	746,188
W040	GARRARD CO FISCAL COURT	5,228,892	6,582,634	4,094,641	836,677	146,859	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536	983,536
W041	GRANT COUNTY FISCAL COURT	8,306,984	7,310,391	4,547,392	929,127	(158,492)	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685	770,685
W042	GRATES COUNTY FISCAL CT	9,431,370	11,939,476	7,541,198	1,540,908	103,488	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420	1,437,420
W043	GRAYSON COUNTY FISCAL CT	9,404,527	11,839,325	7,364,592	1,904,822	311,750	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072	1,593,072
W044	HANCOCK COUNTY FISCAL COURT	1,844,468	2,327,730	1,447,517	295,774	(14,451)	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323	281,323
W045	GREENUP COUNTY FISCAL CT	10,483,607	13,197,775	8,299,669	2,376,370	13,962,486	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260	12,786,260
W046	HANCOCK CO FISCAL COURT	3,312,456	4,078,003	2,612,560	851,051	(81,215)	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896	722,896
W047	HARRISON COUNTY FISCAL COURT	7,844,252	9,875,100	6,242,756	1,255,161	(61,084)	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077	1,194,077
W048	HART COUNTY FISCAL COURT	9,341,370	11,790,818	7,541,198	1,494,176	13,962,486	12,786,260	12,786,260	12,786,260																			

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

County Employees Retirement System (Non-Hazardous)

Employer Code	Employer Name	Net Pension Liability as of June 30, 2018			Pension Expense						Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,																		
		Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Employer Pension Expense	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter														
		6.25%	Less 1.00% 5.25%	Plus 1.00% 7.25%																																			
W115	WASHINGTON CO ATTORNEY	154,146	194,053	120,710	24,665	(324)	24,341	-	24,341	5,028	15,065	7,168	2,195	29,456	2,256	-	9,016	12,479	23,751	8,601	1,378	(3,447)	(826)	-	-	-	-												
W119	WOLFE COUNTY ATTORNEY	290,981	315,960	196,541	40,160	1,091	41,251	-	41,251	8,386	24,428	11,671	5,587	49,772	3,074	-	14,680	811	19,165	22,670	13,130	(2,246)	(1,247)	-	-	-	-												
W120	WOODFORD COUNTY ATTORNEY	414,141	521,360	324,310	66,267	(713)	65,554	-	65,554	13,508	40,474	19,258	703	73,943	6,062	-	24,224	6,866	37,152	31,073	13,887	(5,946)	(2,223)	-	-	-	-												
X030	OWENSBORO DAWNESS CO HOUR	740,094	931,701	579,560	118,423	88,358	186,781	-	186,781	24,140	72,229	34,415	186,561	317,445	10,833	-	41,289	24,194	78,316	122,449	95,548	25,405	(1,971)	-	-	-	-												
X034	FAYETTE CO ATTORNEY OF	4,599,281	5,796,396	3,601,886	735,981	(210,719)	525,262	-	525,262	150,025	449,413	213,884	-	813,422	67,328	-	260,035	208,673	545,076	241,906	121,188	(72,023)	(24,686)	-	-	-	-												
X059	KENTON COUNTY ATTORNEY	2,748,189	3,459,685	2,152,080	439,739	(17,531)	402,208	-	402,208	89,638	288,578	127,793	5,684	491,693	40,228	-	160,745	40,703	241,676	192,439	102,869	(30,840)	(14,751)	-	-	-	-												
X105	GEORGETOWN WATER & SEWER	7,509,285	9,453,412	5,880,447	1,201,563	31,922	1,233,485	-	1,233,485	244,932	733,876	349,187	138,674	1,466,669	109,920	-	439,228	40,514	589,682	632,564	345,970	(61,243)	(40,304)	-	-	-	-												
X856	LOUI FREEMAN PRES FUN.	397,728	500,736	311,480	63,645	466	64,111	-	64,111	12,974	38,873	18,496	2,251	75,994	5,822	-	23,265	2,956	32,043	24,447	15,408	(5,711)	(2,133)	-	-	-	-												
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	(480,573)	-	(480,573)	-	-	-	-	-	-	-	-	1,132,281	1,132,281	(471,447)	(456,990)	(203,844)	-	-	-	-	-												
P053	ESTILL COUNTY EMS	-	-	-	-	(83,370)	(83,370)	-	(83,370)	-	-	-	-	-	-	-	-	21,961	21,961	(21,961)	-	-	-	-	-	-	-	-											
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	(26,964)	(26,964)	-	(26,964)	-	-	-	-	-	-	-	-	69,016	69,016	(31,279)	(3,393)	-	-	-	-	-	-	-											
J734	ACCESS TO JUSTICE ENDORSE	-	-	-	-	(73,657)	(73,657)	-	(73,657)	-	-	-	-	-	-	-	-	34,772	34,772	(31,379)	(3,393)	-	-	-	-	-	-	-											
K956	CITY OF MEADOW VALE	-	-	-	-	(525)	(525)	-	(525)	-	-	-	-	-	-	-	-	976	976	(598)	(225)	-	-	-	-	-	-	-											
L017	CALDWELL COUNTY EMS	-	-	-	-	(230,256)	(230,256)	-	(230,256)	-	-	-	-	-	-	-	-	53	53	-	-	-	-	-	-	-	-	-											
L020	BALLARD CARLEISLE IV PPL	-	-	-	-	(9,941)	(9,941)	-	(9,941)	-	-	-	-	-	-	-	-	9,494	9,494	(6,994)	(6,994)	-	-	-	-	-	-	-											
L070	KY WESTERN WARELAND	-	-	-	-	(26,079)	(26,079)	-	(26,079)	-	-	-	-	-	-	-	-	15,050	15,050	(11,671)	(8,988)	-	-	-	-	-	-	-											
M080	MARTIN CO HOUSING AUTH	-	-	-	-	(19,435)	(19,435)	-	(19,435)	-	-	-	-	-	-	-	-	6,881	6,881	-	-	-	-	-	-	-	-	-											
V068	WALTON FIRE DISTEMS	-	-	-	-	(5,289)	(5,289)	-	(5,289)	-	-	-	4,145	4,145	-	-	-	23,148	23,148	(11,287)	(7,716)	-	-	-	-	-	-	-											
S457	JAPS DEPT OF CORRECTIONS	-	-	-	-	(283)	(283)	-	(283)	-	-	-	-	-	-	-	-	219	219	(219)	-	-	-	-	-	-	-	-											
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	(11,753)	(11,753)	-	(11,753)	-	-	-	-	-	-	-	-	51	51	(51)	-	-	-	-	-	-	-	-											
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	(2,355)	(2,355)	-	(2,355)	-	-	-	-	-	-	-	-	586	586	-	-	-	-	-	-	-	-	-											
CV07	CIRCUIT CLERKS	-	-	-	-	280	280	-	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	(54)	(54)	-	(54)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
L001	JARRARD AMBULANCE SER	-	-	-	-	(4,229)	(4,229)	-	(4,229)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
L259	KY CRIME PREVENT COALITIO	-	-	-	-	(2,756)	(2,756)	-	(2,756)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
V408	UNION EMERGENCY SERVICES	-	-	-	-	(15,294)	(15,294)	-	(15,294)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
Total		\$6,090,304,793	\$7,667,062,049	\$4,769,257,576	\$ 974,511,755	\$	1,092,247	\$	976,504,002	\$	1,988,648,709	\$	595,199,942	\$	2,883,203,664	\$	101,761,225	\$	1,378,813,540	\$	889,149,211	\$	-	\$	356,229,849	\$	98,532,067	\$	543,911,127	\$	492,634,828	\$	245,541,661	\$	(70,586,305)	\$	(32,687,720)	\$	-

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Table with columns for Participating Employer Code, Employer Name, Pension Expense (Deferred Amounts, Outstanding Balance, etc.), and Recognition of Existing Deferred Outflow (Inflow) of Resources for Future Years (2019-2023). Rows list various employers like K009, K010, K011, etc.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

Table with multiple columns: Participating Employer Code, Employer Name, Net Pension Liability as of June 30, 2018 (Discount Rate 6.25%, Less 1.00%, Plus 1.00%), Pension Expense (Deferred Amounts, Proportional Share), Outstanding Balance of Deferred Outflows of Resources (Liability, Assumption, Investment, Change in Proportion), and Recognition of Future Deferred Outflows (Inflows of Resources for 2019-2023 and Thereafter).

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30							
Participating Employer Code	Employer Name	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Total Deferred Outflow of Resources	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter			
						Proportionate Share of Employer Pension Expense	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes		Investment Experience	Liability Experience	Assumption Changes								Investment Experience		
J54	CITY OF BURLINGTON	-	-	-	-	(6,534)	(6,534)	-	(6,534)	-	-	-	-	-	-	-	-	-	-	-	-	-			
K556	CITY OF MEADOW VALE	-	-	-	-	(14,095)	(14,095)	-	(14,095)	-	-	-	-	-	-	-	-	-	-	-	-	-			
N009	CITY OF MILLERSBURG	-	-	-	-	(1,285)	(1,285)	-	(1,285)	-	-	-	-	-	-	-	-	-	-	-	-	-			
Y077	MAGOFFIN CO FISCAL COURT	-	-	-	-	(12,438)	(12,438)	-	(12,438)	-	-	-	-	-	-	-	-	-	-	-	-	-			
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	(393,692)	(393,692)	-	(393,692)	-	-	-	-	-	-	-	-	-	-	-	-	-			
K200	CITY OF FERGUSON	-	-	-	-	(18,886)	(18,886)	-	(18,886)	-	-	-	-	-	-	-	-	-	-	-	-	-			
M113	CITY OF STURGIS	-	-	-	-	(21,615)	(21,615)	-	(21,615)	-	-	-	-	-	-	-	-	-	-	-	-	-			
N071	CITY OF AUBURN	-	-	-	-	(43,763)	(43,763)	-	(43,763)	-	-	-	-	-	-	-	-	-	-	-	-	-			
R036	CITY OF PRINSTONSBURG	-	-	-	-	(9,776)	(9,776)	-	(9,776)	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total		\$ 2,418,456,033	\$ 3,030,168,251	\$ 1,912,763,035	\$ 434,110,222	\$ (237,615)	\$ (433,872,607)	\$ -	\$ (433,872,607)	\$ 192,468,357	\$ 287,436,525	\$ 80,660,806	\$ 38,383,871	\$ 377,929,590	\$ -	\$ -	\$ 116,919,884	\$ 39,842,715	\$ 156,762,599	\$ 30,726,662	\$ 141,901,000	\$ (10,539,614)	\$ (10,921,080)	\$ -	\$ -

The accompanying notes are an integral part of the schedules.

NOTES TO SCHEDULES

Kentucky Retirement Systems
Notes to Schedules
June 30, 2018

Note 1 - Organization

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

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

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

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

Note 2 - Relationship to Combining Financial Statements

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

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

Note 3 - Summary of Significant Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

Note 3 - Summary of Significant Accounting Policies (Continued)

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

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

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

Long-Term Expected Rate of Return

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

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

Note 3 - Summary of Significant Accounting Policies (Continued)

Long-Term Expected Rate of Return (Continued)

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

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

Note 3 - Summary of Significant Accounting Policies (Continued)

Long-Term Expected Rate of Return (Continued)

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

Discount Rate

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

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

Note 3 - Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

Use of Estimates in Preparation of the Schedules

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

Note 4 - Reconciliation of Employer Contributions

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

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

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

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

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

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

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

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

Note 6 - Deferred Inflows and Outflows of Resources

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

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



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

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

Independent Auditor's Report

Board of Trustees
Kentucky Retirement Systems
Frankfort, Kentucky

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

Internal Control Over Financial Reporting

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

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



Board of Trustees
Kentucky Retirement Systems

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Mike Harmon", with a long horizontal line extending to the right.

Mike Harmon
Auditor of Public Accounts

May 2, 2019