

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

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



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CONTENTS

PAGE

INDEPENDENT AUDITOR'S REPORT	1
KENTUCKY EMPLOYEES RETIREMENT SYSTEM (NON-HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS	3
SCHEDULE B - SCHEDULE OF OPEB AMOUNTS BY EMPLOYER	12
KENTUCKY EMPLOYEES RETIREMENT SYSTEM (HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS	16
SCHEDULE B - SCHEDULE OF OPEB AMOUNTS BY EMPLOYER	17
COUNTY EMPLOYEES RETIREMENT SYSTEM (NON-HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS	18
SCHEDULE B - SCHEDULE OF OPEB AMOUNTS BY EMPLOYER	46
COUNTY EMPLOYEES RETIREMENT SYSTEM (HAZARDOUS):	
SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS	59
SCHEDULE B - SCHEDULE OF OPEB AMOUNTS BY EMPLOYER	66
NOTES TO SCHEDULES	69
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	81



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

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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



Board of Trustees
Kentucky Retirement Systems

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

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

Opinions

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

Other Matter

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

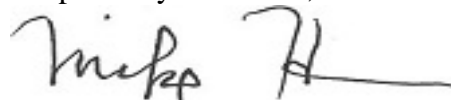
Other Reporting Required by Government Auditing Standards

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

Restriction on Use

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

Respectfully submitted,



Mike Harmon
Auditor of Public Accounts

May 2, 2019

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

Kentucky Employees Retirement System (Non-Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

Table with columns for Employer Code, Employer Name, Discount Rate (5.8%, 4.2%, 3.6%), Health Care Rate (Trend, Increase), OPEB Expense (Share of Plan Contributions, Share of Proportionate Share, Net OPEB Expense), and Outstanding Balance of Deferred Outflow of Resources (Liability, Assumption Changes, Investment Experience, Proportion & Plan Contributions). It lists numerous employers and their respective OPEB liability amounts for 2015-2020 and total amounts.

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Non-Hazardous)

Table with columns for Employer Code, Employer Name, Net OPEB Liability at June 30, 2018 (Discount Rate 5.80%, 4.26%, 6.86%, Health Care Trend Rate 1% Decrease, Health Care Trend Rate 1% Increase), OPEB Expense (Proprietary Share of Aggregate Plan OPEB Expense, Proprietary Share of Plan Contributions, Gross Employer OPEB Expense, Proprietary Share of Nonemployer OPEB Expense, Net OPEB Expense), Implicit Subsidy Year Ending 6/30/2019, Change in Outstanding Balance of Deferred Outflow of Resources (Liability Experience, Assumption Changes, Investment Experience, & Proprietary Share of Plan Contributions), Total Deferred Outflow of Resources, Change in Outstanding Balance of Deferred Inflow of Resources (Liability Experience, Assumption Changes, Investment Experience, & Proprietary Share of Plan Contributions), Total Deferred Inflow of Resources, and Recognition of Existing Deferred Outflow (Inflows) of Resources for Future Measurement Period Ending June 30. Rows list various employers like MASTER COMM FLEXCO, MASTER COMM FLEXCO FLDG, etc., down to KINTON COUNTY ATTORNEY.

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

Kentucky Employees Retirement System (Hazardous)

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

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit/Subsidy Year Ending 6/30/2019	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflow (Inflow) of Resources for Future Measurement Period Ending June 30,								
		Discount Rate 5.88%	Discount Rate Less 1.00% 4.88%	Discount Rate Plus 1.00% 6.88%	Health Care Trend Rate 1%	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share of Aggregate Plan OPEB Expense	Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions OPEB Expense		Net Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
140	EASTERN KY UNIV	\$ (20,167)	\$ 209,490	\$ (542,055)	\$ (534,554)	\$ 195,639	\$ 741,38	\$ (1,622)	\$ 71,506	\$ -	\$ 71,506	\$ 2,289	\$ -	\$ 382,680	\$ -	\$ 382,680	\$ 169,545	\$ 2,072	\$ 165,899	\$ 7,572	\$ 346,088	\$ 5,097	\$ 5,097	\$ 5,097	\$ 38,985	\$ (6,789)	\$ (10,995)		
140	MORHEAD STATE UNIVERSITY	(10,015)	101,255	(262,479)	(258,370)	94,560	35,300	(657)	34,693	-	34,693	1,100	-	184,964	-	184,964	81,948	1,485	80,185	2,955	166,571	2,955	2,955	2,955	18,975	(3,148)	(5,231)		
145	MURRAY STATE UNIV	(136,532)	137,400	(356,178)	(350,602)	128,315	47,970	(3,285)	44,685	-	44,685	1,501	-	250,992	-	250,992	111,201	2,015	108,809	16,849	238,874	1,128	1,128	1,128	23,355	(6,705)	(7,917)		
140	NORTHERN KY UNIVERSITY	(128,216)	129,032	(334,484)	(329,248)	120,500	45,048	(2,718)	42,330	-	42,330	1,400	-	235,708	-	235,708	104,428	1,892	102,182	13,852	222,354	1,427	1,427	1,427	22,299	(5,923)	(7,907)		
145	WESTERN KENTUCKY UNIV	(208,377)	209,702	(543,603)	(535,093)	195,836	73,212	(4,485)	68,727	-	68,727	2,291	-	383,066	-	383,066	169,716	3,075	166,066	22,877	361,734	2,251	2,251	2,251	36,173	(9,095)	(11,899)		
3100	ATTORNEY GENERALS OFFICE	(166,515)	167,573	(434,395)	(427,595)	156,493	58,504	1,517	60,021	-	60,021	1,831	-	306,110	-	13,095	39,205	135,621	2,457	132,704	4,014	274,796	6,900	6,900	6,900	34,007	(2,562)	(7,733)	
3105	DEPT MILITARY AFFAIRS	(332,029)	334,140	(866,180)	(852,620)	312,047	116,656	(4,891)	111,765	-	111,765	3,650	-	610,380	-	610,380	270,427	4,900	264,611	24,355	564,293	5,842	5,842	5,842	99,893	(13,156)	(18,175)		
25015	TRANS DEPT OF TAXATION	(36,546)	39,999	(103,088)	(102,064)	37,254	13,964	(178)	13,786	-	13,786	447	-	73,087	-	173	73,240	32,372	587	31,676	904	45,538	1,107	1,107	1,107	7,577	(1,610)	(2,834)	
3801	KENTUCKY STATE UNIVERSITY	(61,667)	62,059	(160,873)	(158,355)	57,956	21,666	(10,710)	10,956	-	10,956	678	-	113,364	-	113,364	50,226	910	49,145	57,104	157,385	(8,717)	(8,717)	(8,717)	1,322	(12,408)	(6,787)		
39079	COMMONWEALTH OF TECHNOL	(100,135)	100,772	(261,227)	(257,137)	94,109	35,182	4,344	39,526	-	39,526	1,101	-	184,082	-	26,634	210,716	81,557	1,478	79,803	2,761	165,599	7,581	7,581	7,581	23,882	1,949	(3,456)	
5060	DEPT OF FISH & WILDLIFE	(1,124,687)	1,131,837	(2,934,026)	(2,880,095)	1,057,000	395,150	(8,089)	387,061	-	387,061	12,365	-	2,067,551	-	2,067,551	916,022	16,596	896,320	37,016	1,863,954	28,267	28,267	28,267	211,355	(35,944)	(84,614)		
5065	COMM KY HORSE PARK	(62,272)	62,668	(162,452)	(159,909)	58,524	21,879	514	22,393	-	22,393	668	-	114,477	-	4,605	119,082	58,719	919	49,628	1,495	102,761	2,527	2,527	2,527	12,664	(1,013)	(2,911)	
5070	DEPT OF PARKS	(273,307)	275,044	(712,989)	(701,827)	256,859	96,024	(2,548)	93,476	-	93,476	3,005	-	502,429	-	502,429	222,600	4,033	217,812	12,116	456,561	6,287	6,287	6,287	50,779	(9,327)	(14,446)		
53729	OPF HUMAN RESOURCE MANAGE	(753,639)	758,640	(1,966,055)	(1,935,277)	708,283	264,785	(5,663)	259,122	-	259,122	8,296	-	1,385,440	-	1,385,440	613,815	11,121	600,613	26,103	1,251,652	18,699	18,699	18,699	141,184	(24,332)	(39,500)		
5420	JAPS DEPT OF KY STATE POL	(1,209,306)	1,216,944	(3,134,776)	(3,105,389)	1,136,527	424,881	7,178	432,059	-	432,059	13,294	-	2,221,109	-	74,131	2,297,240	984,942	17,845	961,757	28,761	1,995,303	46,269	46,269	46,269	343,133	(22,838)	(57,698)	
54527	JAPS DEPT OF CORRECTIONS	(27,886,528)	28,063,823	(72,748,954)	(71,610,098)	26,208,245	9,797,724	(276,994)	9,420,730	-	9,420,730	306,589	-	51,264,763	-	51,264,763	22,712,697	411,502	22,224,181	1,864,241	47,212,621	524,451	524,451	524,451	5,064,112	(1,070,617)	(1,514,713)		
58676	DEPT OF INSURANCE	(62,452)	62,849	(162,922)	(160,372)	58,694	21,942	5,371	27,313	-	27,313	667	-	114,808	-	31,158	145,966	50,865	922	49,771	1,991	103,549	7,390	7,390	7,390	17,556	3,921	(1,229)	
58680	DEPT OF ALCOHOL & BEVERA	(314,276)	316,276	(819,871)	(807,036)	295,364	110,419	(8,119)	102,300	-	102,300	3,455	-	577,747	-	577,747	285,969	4,638	280,464	41,775	553,646	2,040	2,040	2,040	53,202	(16,003)	(18,473)		
Total		\$ (33,168,468)	\$ 33,379,343	\$ (86,528,207)	\$ (85,173,633)	\$ 31,172,305	\$ 11,653,494	\$ (411,044)	\$ 11,242,450	\$ -	\$ 11,242,450	\$ 364,661	\$ -	\$ 60,974,734	\$ -	\$ 60,974,734	\$ 27,014,670	\$ 489,447	\$ 26,433,626	\$ 2,166,740	\$ 56,101,483	\$ 661,144	\$ 661,144	\$ 661,144	\$ 6,000,654	\$ (1,235,420)	\$ (1,788,613)		

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Employer		2018	2018
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
C087	CITY OF JEFFERSONVILLE	9,902	0.008500%
C105	CITY OF SADIEVILLE	951	0.000816%
C106	CITY OF SIMPSONVILLE	24,751	0.021246%
C118	HOUSING AUTH OF CORBIN	11,313	0.009712%
C230	HOUSING AUTH OF OWENSBORO	54,119	0.046457%
C256	LOUISVILLE/JEFF CO METRO	6,949,527	5.965591%
D017	CALDWELL CO WATER DISTRIC	10,623	0.009119%
D025	WINCHESTER-CLARK COUNTY TOURISM	3,263	0.002801%
D052	CITY OF PLEASUREVILLE	1,244	0.001068%
D071	CITY OF LEWISBURG	9,805	0.008417%
D079	NORTH MARSHALL WATER DIST	21,907	0.018805%
D084	GTR H/MERCER PL&ZONING CO	2,740	0.002352%
D098	CITY OF COAL RUN VILLAGE	4,007	0.003439%
D113	UNION CO WATER DISTRICT	10,830	0.009297%
D118	WHITLEY CO WATER DIST	8,933	0.007668%
D135	WESTERN FLEMING WATER DIS	9,853	0.008458%
G015	ZONETON FIRE PROT DIST	1,212	0.001040%
GS06	SHELBY CO SUB FIRE DIST	3,084	0.002647%
J001	ADAIR CO BD OF EDUCATION	159,207	0.136666%
J002	CITY OF SCOTTSVILLE	80,554	0.069149%
J003	CITY OF LAWRENCEBURG	101,975	0.087537%
J004	BALLARD CO BD OF ED	87,935	0.075485%
J005	GLASGOW BD OF EDUCATION	117,277	0.100672%
J006	BATH CO BD OF EDUC	118,140	0.101414%
J007	CITY OF MIDDLESBORO	61,765	0.053020%
J008	BOONE CO WATER DISTRICT	61,350	0.052664%
J009	BOURBON CO BD OF EDUCATIO	181,081	0.155443%
J010	FAIRVIEW BD OF EDUCATION	33,647	0.028883%
J011	DANVILLE CITY BD OF ED	131,614	0.112979%
J012	BRACKEN CO BD OF EDUC	58,781	0.050459%
J013	BREATHITT CO BD OF ED	127,427	0.109386%
J014	BRECKINRIDGE CO BD OF ED	181,954	0.156192%
J015	BULLITT CO BD OF ED	741,978	0.636927%
J016	BUTLER CO BD OF ED	113,365	0.097314%
J017	CALDWELL CO BD EDUCATION	125,978	0.108142%
J018	CALLOWAY CO BD OF EDUC	158,536	0.136090%
J019	SANITATION DISTRICT N0 1	615,080	0.527995%
J021	CARROLL CO BD OF ED	188,916	0.162169%
J022	CARTER CO BD OF ED	277,557	0.238260%
J023	CASEY CO BD OF ED	161,997	0.139061%
J024	CITY OF HOPKINSVILLE	180,458	0.154908%

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Table with columns for Employer Code, Employer Name, Net OPEB Liability as of June 30, 2018, and various financial metrics including discount rates, health care costs, and deferred amounts. The table is organized into sections: Net OPEB Liability as of June 30, 2018; Deferred Amounts from Changes in Assumptions; Change in Proportion & Experience; and Recognition of Existing Deferred Outflows.

The accompanying notes are an integral part of the schedules.

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

Table with columns for Employer Code, Employer Name, OPEB Expense, Deferred Amounts from Changes in Assumptions, and Recognition of Existing Deferred Outflows of Resources for 2018-2024. Includes sub-sections for OPEB Expense and Deferred Amounts from Changes in Assumptions.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Table with columns: Employer Code, Employer Name, Net OPEB Liability as of June 30, 2018 (Discount Rate 5.45%, Discount Rate Less 1.00% 4.45%, Discount Rate Plus 1.00% 6.45%, Health Care Trend Rate 1% Decrease, Health Care Trend Rate 1% Increase), Deferred Amounts from Changes in Proportionate Share of Plan Contributions, Gross OPEB Expense, Proportionate Share of Plan Contributions, Net OPEB Expense, Implicit Subsidy Year Ending 6/30/2019, Change in Proportion & Assumption Changes, Investment & Experience Changes, Total Deferred Outflow of Resources, Recognition of Deferred Outflow of Resources for Future Measurement Period Ending June 30, 2019, 2020, 2021, 2022, Thereafter.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Table with multiple columns: Employer Code, Employer Name, Discount Rate, Health Care, OPEB Expense, Deferred Amounts, and various financial metrics from 2018 to 2022.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Table with columns for Employer Code, Employer Name, Net OPEB Liability as of June 30, 2018, and various financial metrics including OPEB Expense, Change in Net OPEB Liability, and Recognition of Actuarial Gain/Loss. It lists 200 different county employers and their respective financial data for the year 2018.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Table with multiple columns: Employer Code, Employer Name, Net OPEB Liability as of June 30, 2018, OPEB Expense (Proprietary, Share of, Gross, Net), Implicit Subsidy, and Recognition of Unfunded Past OPEB Deferrals. Rows list various county departments like Treasurer, Fiscal Court, and various schools/organizations.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Non-Hazardous)

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2018										OPEB Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30				
		Discount Rate 5.85%	Discount Rate Less 1.00% 4.85%	Discount Rate Plus 1.00% 6.85%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2019	Liability Experience	Assumption Changes	Investment Experience	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter			
																													2018	2019	2020
W105	SCOTT COUNTY ATTORNEY	26,481	14,914	20,438	20,611	14,976	6,499	2,860	2,636	434	-	5,268	-	1,852	2,999	6,066	4,133	82	1,852	2,999	6,066	(473)	(473)	(473)	(114)	(804)	(343)				
W106	SHELBY COUNTY ATTORNEY	37,711	48,981	28,112	29,076	49,068	4,811	(845)	4,317	-	4,317	608	-	7,511	-	7,511	4,395	87	2,998	2,997	9,677	(300)	(300)	(300)	145	(820)	(790)				
W107	SHREVEPORT COUNTY ATTORNEY	30,422	13,537	7,709	7,739	13,561	1,338	1,439	-	1,439	168	-	2,681	-	495	2,676	1,215	28	718	21	1,978	126	126	126	396	62	(41)				
W109	TAYLOR COUNTY ATTORNEY	97,900	127,156	72,979	72,887	127,382	12,490	19	12,509	-	12,509	1,579	-	19,552	-	19,552	11,409	226	6,743	206	18,584	367	367	367	1,677	(832)	(624)				
W110	TIGER COUNTY ATTORNEY	35,563	46,190	26,539	26,477	46,273	4,537	(976)	3,561	-	3,561	574	-	7,882	-	7,882	4,144	82	2,480	5,153	11,828	(849)	(849)	(849)	(734)	(1,283)	(521)				
W111	UNION COUNTY ATTORNEY	5,593	7,204	4,169	4,164	7,271	714	(20)	694	-	694	90	-	1,117	-	1,117	652	13	385	104	1,154	69	69	69	75	(69)	(42)				
W114	WARREN CO. ATT. COUNCIL SUPP	404,206	524,999	301,312	303,935	525,912	51,567	(2,369)	49,198	-	49,198	6,521	-	80,726	-	80,726	47,305	934	27,842	12,342	88,221	(938)	(938)	(938)	4,477	(5,875)	(4,399)				
W115	WASHINGTON CO. ATTORNEY	44,057	58,366	33,498	33,456	58,473	5,713	(743)	4,970	-	4,970	725	-	8,975	-	8,975	5,237	100	3,995	1,011	12,247	(93)	(93)	(93)	18	(1,133)	(511)				
W119	WOLFE COUNTY ATTORNEY	71,190	95,010	54,529	54,461	95,179	9,332	181	9,515	-	9,515	1,180	-	14,409	-	14,409	8,525	169	5,099	151	13,884	441	441	441	1,422	(454)	(417)				
W120	WOODFORD COUNTY ATTORNEY	120,717	156,812	89,999	89,887	157,091	15,403	(622)	14,781	-	14,781	1,968	-	24,112	-	24,112	14,070	279	8,316	3,218	25,900	(192)	(192)	(192)	1,423	(1,670)	(963)				
X000	OPENING BOARD VICES COLTR	216,902	281,201	161,999	161,188	281,701	27,621	13,016	41,287	-	41,577	3,401	-	41,239	-	74,079	25,290	500	14,813	300	49,901	14,667	14,667	14,667	17,551	12,682	2,788				
X034	FAVETT CO ATTORNEY CDF	1,348,843	1,741,540	993,522	998,271	1,744,616	171,060	(9,397)	161,663	-	161,663	21,613	-	267,786	-	267,786	156,257	3,098	92,358	49,096	300,809	(4,625)	(4,625)	(4,625)	13,313	(21,025)	(11,438)				
X059	KENTON COUNTY ATTORNEY	808,190	1,068,585	597,232	596,664	1,062,446	102,208	(565)	101,643	-	101,643	12,864	-	160,882	-	160,882	93,363	1,851	55,344	2,588	157,986	2,286	2,286	2,286	13,064	(5,248)	(5,248)				
X105	GEORGETOWN WATER & SEWER	2,189,060	2,843,239	1,631,620	1,629,777	2,848,254	279,273	7,984	287,257	-	287,257	35,314	-	437,188	-	437,188	253,106	5,058	150,783	4,510	415,457	15,775	15,775	15,775	45,000	(11,056)	(11,099)				
X056	LOU FREEMAN MEMORIAL PENS FUN	115,939	150,586	86,426	86,318	150,854	14,791	(376)	14,415	-	14,415	1,870	-	23,155	-	23,155	13,511	268	7,986	1,935	23,700	37	37	37	1,588	(1,283)	(688)				
R01	MANVILLE UTILITY COMM	-	-	-	-	-	(84,393)	(84,393)	-	-	(84,393)	-	-	-	-	-	-	446,996	446,996	-	446,996	(84,393)	(84,393)	(84,393)	(84,393)	(84,193)	(25,242)				
P03	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	(3,833)	(3,833)	-	-	(3,833)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total		\$ 1,775,480,122	\$ 2,306,064,041	\$ 1,322,939,932	\$ 1,321,862,820	\$ 2,310,164,647	\$ 226,500,933	\$ (2,172,151)	\$ 224,328,782	\$ -	\$ 224,330,782	\$ 29,642,121	\$ -	\$ 354,989,691	\$ -	\$ 354,989,691	\$ 19,878,006	\$ 774,868,297	\$ 206,908,647	\$ 4,107,134	\$ 122,705,791	\$ 30,495,199	\$ 263,801,731	\$ 4,146,110	\$ 4,146,110	\$ 4,146,110	\$ 27,898,056	\$ (17,595,086)	\$ (12,074,711)		

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

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

Table with columns for Employer Code, Employer Name, Net OPEB Liability as of June 30, 2018, OPEB Expense, Deferred Amount from Changes in Proportionate Share, Proportionate Share of Plan Contributions, Gross Employer Contributions, Net Employer Contributions, Implicit Subsidy, Outstanding Balance of Deferred Outflows of Resources, Change in Outstanding Balance of Deferred Outflows of Resources, and Recognition of Discounting Deferred Outflows of Resources for Future Reporting Period Ending June 30.

The accompanying notes are an integral part of the schedules.

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

County Employees Retirement System (Hazardous)

Table with columns: Employer Code, Employer Name, Net OPEB Liability as of June 30, 2018, OPEB Expense, Deferred Amounts from Changes in Proportion & Differences, Proportion & Differences, Gross Employer, Proportionate Share of Plan Contributions, Net Employer, Implicit Subsidy, Change in Assumption, Investment Experience, Change in Proportion & Differences, Total Deferred Outflows, Change in Assumption, Investment Experience, Change in Proportion & Differences, Total Deferred Inflows, Recognition of Existing Deferred Outflows, and Future Measurement Period Ending June 30.

The accompanying notes are an integral part of the schedules.

NOTES TO SCHEDULES

Kentucky Retirement Systems
Notes to the Schedules
June 30, 2018

Note 1 - Organization

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

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

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

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

Note 2 - Relationship to Combining Financial Statements

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

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

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

Note 2 - Relationship to Combining Financial Statements (Continued)

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

Note 3 - Summary of Significant Accounting and Reporting Policies

Measurement Focus, Basis of Accounting and Basis of Presentation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Long-Term Expected Rate of Return

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

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

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

Long-term Expected Rate of Return (Continued)

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

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

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

Use of Estimates in the Preparation of the Schedules

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

Note 4 - Reconciliation of Employer Contributions

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

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

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

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

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

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

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

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

Note 6 - Deferred Inflows and Outflows of Resources

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

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



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) Insurance Fund and County Employees Retirement System (CERS) Insurance Fund as of and for the year ended June 30, 2018, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net Other Postemployment Benefits (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the KERS and CERS Insurance Funds as of and for the year ended June 30, 2018, and the related notes to the schedules and have issued our report thereon dated May 2, 2019.

Internal Control Over Financial Reporting

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

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



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