



Cavanaugh Macdonald
CONSULTING, LLC

The experience and dedication you deserve



GASB STATEMENT NO. 68 REPORT
FOR THE
KENTUCKY EMPLOYEES RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 2016





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

February 27, 2017

Board of Directors
Kentucky Retirement System
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

Ladies and Gentlemen:

Presented in this report is information to assist the State of Kentucky in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 as a result of its participation in the Kentucky Employees Retirement System. The information is presented for the period ending June 30, 2017 (Reporting Date).

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2016 (The Measurement Date). The valuation was based upon data, furnished by the Executive Director and the Kentucky Retirement Systems staff, concerning active, inactive and retired members along with pertinent financial information.

To the best of our knowledge, this report is complete and accurate. The necessary calculations were performed by, and under the supervision of, independent actuaries who are members of the American Academy of Actuaries with experience in performing valuations for public retirement systems.

The calculations were prepared in accordance with the principles of practice prescribed by the Actuarial Standards Board, and, in our opinion, meet the requirements of GASB 68.

The actuarial calculations were performed by qualified actuaries according to generally accepted actuarial procedures and methods. The calculations are based on the current provisions of the System, and on actuarial assumptions that are, individually and in the aggregate, internally consistent and reasonably based on the actual experience of the System. In addition, the calculations were completed in compliance with the laws governing the System. The undersigned are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

3550 Busbee Pkwy, Suite 250, Kennesaw, GA 30144

Phone (678) 388-1700 • Fax (678) 388-1730

www.CavMacConsulting.com

Offices in Englewood, CO • Kennesaw, GA • Bellevue, NE



Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

Respectfully submitted,

A handwritten signature in blue ink that reads "Todd B. Green" followed by a long horizontal flourish.

Todd B. Green ASA, FCA, MAAA
Principal and Consulting Actuary

A handwritten signature in blue ink that reads "Beverly V. Bailey" in a cursive style.

Beverly V. Bailey, ASA, EA, FCA, MAAA
Senior Actuary

TBG/bvb



TABLE OF CONTENTS

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Summary of Collective Amounts	1
II	Introduction	2
III	Financial Statement Notes	4
IV	Required Supplementary Information	11
V	Pension Expense	13
 <u>Schedule</u>		
A	Schedule of Employer Allocations	17
B	Schedule of Pension Amounts by Employer	31
C	Summary of Main Plan Provisions	40
D	Statement of Actuarial Assumptions and Methods	50
E	Schedule of Deferred Inflows and Deferred Outflows	55



**REPORT OF THE ANNUAL GASB STATEMENT NO. 68
REQUIRED INFORMATION FOR THE
KENTUCKY EMPLOYEES RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 2016**

SECTION I – SUMMARY OF COLLECTIVE AMOUNTS

	Non- Hazardous	Hazardous
Valuation Date (VD):	June 30, 2015	June 30, 2015
Measurement Date (MD):	June 30, 2016	June 30, 2016
Single Equivalent Interest Rate (SEIR):		
Long-Term Expected Rate of Return	6.75%	7.50%
Municipal Bond Index Rate	N/A	N/A
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A
Single Equivalent Interest Rate	6.75%	7.50%
Net Pension Liability (Beginning of Year):		
Total Pension Liability (TPL)	\$ 12,359,672,849	\$ 895,433,387
Fiduciary Net Position (FNP)	<u>2,327,783,191</u>	<u>552,467,909</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 10,031,889,658	\$ 342,965,478
FNP as a percentage of TPL	18.83%	61.70%
Net Pension Liability (End of Year):		
Total Pension Liability (TPL)	\$ 13,379,781,165	\$ 919,517,466
Fiduciary Net Position (FNP)	<u>1,980,292,118</u>	<u>527,879,431</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 11,399,489,047	\$ 391,638,035
FNP as a percentage of TPL	14.80%	57.41%
Pension Expense (PE):	\$1,361,134,124	\$54,798,045
Deferred Outflows of Resources:	\$1,050,425,435	\$60,121,545
Deferred Inflows of Resources:	\$0	\$0



SECTION II – INTRODUCTION

The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), “Accounting and Financial Reporting for Pensions”, in June 2012. GASB 68’s effective date for employers is the first fiscal year beginning after June 15, 2014. This report, prepared as of June 30, 2016 (the Measurement Date), presents information to assist the Kentucky Retirement System in providing the required information under GASB 68 to the participating employers of the Kentucky Employees Retirement System (KERS). Much of the material provided in this report is based on the results of the GASB 67 report for the Kentucky Employees’ Retirement System

GASB 68 creates disclosure and reporting requirements that may or may not be consistent with the basis used for funding the Plan.

The NPL shown in the GASB Statement No. 67 Report for the KERS as of June 30, 2016 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

Pension Expense includes amounts for service cost (the normal cost under the Entry Age Normal actuarial cost method for the year), interest on the Total Pension Liability (TPL), changes in benefit structure, amortization of increases/decreases in liability due to actuarial experience and actuarial assumption changes, and amortization of investment gains/losses. The actuarial experience and assumption change impacts are amortized over the average expected remaining service life of the Plan membership as of the Measurement Date, and investment gains/losses are amortized over five years. The development of the collective PE is shown in Section V.

The unrecognized portions of each year’s experience, assumption changes and investment gains/losses are used to develop deferred inflows and outflows, which also must be included in the employer’s financial statements. The development of the collective deferred inflows and outflows is shown in Section III.

These collective amounts have been allocated based on actual contributions made to KERS during the measurement period to determine the proportionate share to each participating employer. Schedule A of this report shows the total amount of employer contributions for the year ending June 30, 2016 from each participating employer and the proportionate share percentages that have been determined based on these contributions.

Based on these percentages we have determined the proportionate share amounts of the NPL, PE and Deferred Inflows and Outflows for each participating employer. These amounts are shown in Schedule B.



Section I of this report is a summary of the principal results of the collective amounts under GASB 68. Section III and Section IV provides the results of all the necessary calculations, presented in the order laid out in GASB 68 for note disclosure and Required Supplementary Information (RSI).



SECTION III – FINANCIAL STATEMENT NOTES

The material presented herein will follow the order presented in GASB 68. Paragraph numbers are provided for ease of reference. Amounts are shown in aggregate.

Paragraph 74: The information required to be prepared by KRS and/or the individual employer.

Paragraph 75: The information required to be prepared by the individual employer.

Paragraphs 76(a) - (b): The information required is to be supplied by KRS.

Paragraph 77: This paragraph requires information regarding the actuarial assumptions used to measure the TPL. The actuarial assumptions utilized in developing the TPL are outlined in Schedule C. The total pension liability was determined as of June 30, 2016 using standard roll-forward techniques, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25 percent
Salary increases	4.00 percent, average, including inflation
Investment rate of return	Non-Hazardous - 6.75 percent, net of pension plan investment expense, including inflation Hazardous - 7.50 percent, net of pension plan investment expense, including inflation

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set back 1 year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back 4 years for males) is used for the period after disability retirement. There is some margin in the current mortality tables for possible future improvement in mortality rates and that margin will be reviewed again when the next experience investigation is conducted.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2008 – June 30, 2013.



Paragraph 78:

- (a) **Discount rate:** The discount rate used to measure the total pension liability was 6.75% for the Non-Hazardous System, and 7.50% for the Hazardous System.
- (b) **Projected cash flows:** The projection of cash flows used to determine the discount rate assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 27 year amortization period of the unfunded actuarial accrued liability. The actuarial determined contribution rate is adjusted to reflect the phase in of anticipated gains on actuarial value of assets over the first four years of the projection period.
- (c) **Long term rate of return:** The long-term expected return on plan assets is reviewed as part of the regular experience studies prepared every five years for the System. The most recent analysis, is dated December 5, 2015. Several factors are considered in evaluating the long-term rate of return assumption including long term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.
- (d) **Municipal bond rate:** the discount rate determination does not use a municipal bond rate.
- (e) **Periods of projected benefit payments:** projected future benefit payments for all current plan members were projected through 2117.



(f) **Assumed Asset Allocation:** The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following tables:

Non-Hazardous

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Combined Equity	50%	5.30%
Intermediate Duration Fixed Income	11	1.00
Custom KRS Fixed Income	11	3.33
Core Real Estate	5	4.25
Diversified Hedge Funds	10	4.00
Private Equity	2	8.00
Diversified Inflation Strategies	8	3.15
Cash Equivalent	3	-0.25
Total	100%	

Hazardous

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Combined Equity	44%	5.40%
Combined Fixed Income	19	1.50
Real Return (Diversified Inflation Strategies)	10	3.50
Real Estate	5	4.50
Absolute Return (Diversified Hedge Funds)	10	4.25
Private Equity	10	8.50
Cash Equivalent	2	-0.25
Total	100%	



(g) Sensitivity Analysis: This paragraph requires disclosure of the sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the System, calculated using the discount rate of percent, as well as what the System’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate for non-hazardous and (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate for hazardous:

Non-Hazardous

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
System’s net pension liability	\$12,842,328,478	\$11,399,489,047	\$10,186,892,118

Hazardous

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
System’s net pension liability	\$492,060,681	\$391,638,035	\$307,344,933

Paragraph 80(a): This paragraph requires disclosure of the employer’s proportionate share of the collective NPL and if an employer has a special funding situation, the portion of the non-employer contributing entities’ proportionate share of the collective NPL that is associated with the employer. These amounts are shown in Schedule B.

Paragraph 80(b): This paragraph requires disclosure of the employer’s proportion of the collective NPL and the change in the proportion since the prior measurement date. These amounts are shown in Schedule B.

Paragraph 80(c): June 30, 2015 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2016 using standard roll forward techniques. The roll forward calculation adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year and then applies the expected investment rate of



return for the year. Please refer to the GASB Statement No. 67 Report for the KERS as of June 30, 2016 for the rollforward procedure used to determine the TPL as of June 30, 2016.

Paragraphs 80(d)-(e): Since the prior measurement date, the demographic and economic assumptions that affect the measurement of the total pension liability have been updated as described in Schedule D. A summary of the changes are shown below.

- The assumed investment rate of return was decreased from 7.50% to 6.75% for the non-hazardous system.

Paragraph 80(f): There were no changes between the measurement date of the collective net pension liability and the employer's reporting date.

Paragraph 80(g): Please see Section V of the report for the development of the collective Pension expense. PE for each employer is shown in Schedule B.



Paragraph 80(h): Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce pension expense they are labeled deferred inflows. If they will increase pension expense they are labeled deferred outflows. As noted in the previous section, the amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive System members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five year period.

The table below provides a summary of the deferred inflows and outflows as of the Measurement Date. The allocation of deferred inflows and outflows is provided in Schedule B.

	Non-Hazardous		Hazardous	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$11,906,801	\$0	\$2,367,476	\$0
Changes of assumptions	863,490,372	0	20,357,258	0
Net difference between projected and actual earnings on plan investments	175,028,262	0	37,396,811	0
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$1,050,425,435</u>	<u>\$0</u>	<u>\$60,121,545</u>	<u>\$0</u>



Paragraph 80(i): The collective amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Amounts to be recognized in Fiscal Years Following the Reporting Date		
	Non-Hazardous	Hazardous
Year 1	\$587,439,932	\$24,593,829
Year 2	361,026,811	11,811,165
Year 3	65,360,649	15,270,989
Year 4	36,598,043	8,445,562
Year 5	0	0
Thereafter	0	0

Paragraph 80(j): The amount of revenue recognized for the support provided by non-employ contributing entities for the participating employers. There are no non-employer contributing entities in KERS.



SECTION IV – REQUIRED SUPPLEMENTARY INFORMATION

There are several tables of Required Supplementary Information (RSI) that need to be included in the System's financial statements:

Paragraphs 81(a) and (b): The required tables are provided in Schedule A and the information is as of the Measurement Dates.

Paragraph 82: Information about factors that significantly affect trends in the amounts reported in the schedules required by paragraph 81 should be presented as notes to the schedule. At this point only one year is being reported, but comments on additional years will be added as they occur.

Changes of benefit terms: The following changes were made by the Kentucky Legislature and reflected in the valuation performed as of June 30 listed below:

2009: A new benefit tier for members who first participate on or after September 1, 2008 was introduced which included the following changes:

1. Tiered Structure for benefit accrual rates
2. New retirement eligibility requirements
3. Different rules for the computation of final average compensation

2014: As cash balance plan was introduced for member whose participation date is on or after January 1, 2014

Changes of assumption: The following changes were made by the Kentucky Legislature and reflected in the valuation performed as of June 30 listed below:

2015

- The assumed investment rate of return was decreased from 7.75% to 7.50%.
- The assumed rate of inflation was reduced from 3.50% to 3.25%.
- The assumed rate of wage inflation was reduced from 1.00% to 0.75%.
- Payroll growth assumption was reduced from 4.50% to 4.00%.
- 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 1 year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back 4 years for males) is used for the period after disability retirement. There is some margin in the current mortality tables for possible future improvement in mortality rates and that margin will be reviewed again when the next experience investigation is conducted.



- The assumed rates of Retirement, Withdrawal and Disability were updated to more accurately reflect experience.

2016

- The assumed investment rate of return was decreased from 7.50% to 6.75% for the non-hazardous system.

Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates are determined on a biennial basis beginning with the fiscal years ended 2016 and 2017, determined as of July 1, 2015. The amortization period of the unfunded liability has been reset as of July 1, 2013 to a closed 30-year period. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	27 years
Asset valuation method	5-year smoothed market
Inflation	3.25 percent
Salary increase	4.00 percent, average, including inflation
Investment rate of return	6.75 percent for the non-hazardous system and 7.50 percent for the hazardous system, net of pension plan investment expense, including inflation



SECTION V – PENSION EXPENSE

As noted earlier, the Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. To this is added interest on the TPL at the rate of return in effect as of the prior measurement date.

The next three items refer to any changes that occurred in the TPL (i.e., actuarial accrued liability (AAL) under EAN) due to:

1. Benefit changes,
2. Actual versus expected experience or
3. Changes in actuarial assumptions.

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2016 there were no benefit changes to be recognized.

The remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended this number is 9.34 for non-hazardous and 8.48 for hazardous. The remaining service life of the inactive members is, of course, zero. The figure to use for the amortization is the weighted average of these two amounts, or 2.82 for Non-Hazardous and 2.70 for Hazardous.

Calculation of Weighted Average Years of Working Lifetime

Non-Hazardous

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	39,056	9.34
b. Inactive Members	90,529	0.00
c. Total	129,585	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		2.82



Hazardous

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	3,886	8.48
b. Inactive Members	8,312	0.00
c. Total	12,198	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		2.70

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership. For the year ended June 30, 2016, there was no change due to actual versus expected experience for both the Non-Hazardous and Hazardous systems.

The next item under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, similar to the way experience gains and losses are recognized. For the period ended June 30, 2016 that amount was \$923,998,933 and \$0 respective for the Non-Hazardous and Hazardous Retirement Systems. For the Non-Hazardous system, \$327,659,196 will be recognized in pension expense and \$596,339,737 is a deferred outflow of resources.

Member contributions for the year and projected earnings on the FNP at the discount rate serve to reduce the expense.

One-fifth of current-period difference between actual and projected earnings on the FNP is recognized in the pension expense. These amounts are shown in the table on the following page for the Non-Hazardous and Hazardous Retirement Systems. For the year ended June 30, 2016 these amounts were \$182,990,215 for the Non-Hazardous system and \$42,227,810 for the Hazardous system. \$36,598,043 and \$8,445,562 will be recognized in pension expense for the Non-Hazardous and Hazardous system respectively. \$146,392,172 and \$33,782,248 will be deferred outflows of resources for the Non-Hazardous and Hazardous system respectively.



Investment Earnings (Gain)/Loss as of June 30, 2016			
	Non-Hazardous	Hazardous	
a	Expected asset return rate	7.50%	7.50%
b	Beginning of year market value assets (BOY)	\$ 2,327,783,192	\$ 552,467,909
c	Adjustment to BOY market value of assets	(21)	(6)
d	BOY market value assets	2,327,783,171	552,467,903
e	End of year market value assets (EOY)	1,980,292,118	527,879,431
f	Expected return on BOY for plan year (a x d)	174,583,738	41,435,093
	External Cash Flow		
	Contributions – employer	513,083,951	23,759,468
	Contributions – member	106,494,615	15,738,660
	Refunds of contributions	(12,130,303)	(2,211,205)
	Benefits paid	(923,288,211)	(59,306,326)
	Admin expenses	(10,988,559)	(916,264)
	Other changes	0	0
g	Total net external cash flow	(326,828,507)	(22,935,667)
h	Expected return on net cash flow (a x 0.5 x g)	(12,256,069)	(860,088)
i	Projected earnings for plan year (f + h)	162,327,669	40,575,005
j	Net investment income (e - d - g)	(20,662,546)	(1,652,805)
	Investment earnings (gain)/loss (i - j)	182,990,215	42,227,810

The current year portions of previously determined experience, assumption, and earnings amounts, recognized as deferred inflows and outflows are included. Deferred outflows are added to the PE and deferred inflows are subtracted from the PE. Finally administrative expenses and other miscellaneous items are included.



The calculation of the collective Pension Expense for the year ended June 30, 2016 for the non-hazardous and hazardous for the System is shown in the following table.

Collective Pension Expense Determined as of the Measurement Date		
	Non-Hazardous	Hazardous
Service Cost	\$139,630,627	\$20,751,014
Interest on the TPL and cash flow	\$891,897,269	\$64,850,597
Current-period benefit changes	\$0	\$0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	\$0	\$0
Expensed portion of current-period changes of assumptions	\$327,659,196	\$0
Member contributions	(\$106,494,615)	(\$15,738,660)
Projected earnings on plan investments	(\$162,327,669)	(\$40,575,005)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$36,598,043	\$8,445,562
Administrative expense	\$10,988,559	\$916,264
Other	\$21	\$6
Recognition of beginning deferred outflows of resources as pension expense	\$223,245,951	\$17,753,700
Recognition of beginning deferred inflows of resources as pension expense	(\$63,258)	(\$1,605,433)
Pension Expense	<u>\$1,361,134,124</u>	<u>\$54,798,045</u>



SCHEDULE A

Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
EASTERN KY UNIV	1430	9,338,974	1.82016%	1.71234%	0.10783%
KET FOUNDATION	1433	545,771	0.10637%	0.10491%	0.00146%
KY BAR ASSOCIATION	1434	777,638	0.15156%	0.14834%	0.00322%
CHILD WATCH ADVOCACY CTR	1435	62,017	0.01209%	0.01187%	0.00022%
PURCHASE AREA SACAC	1436	139,706	0.02723%	0.02563%	0.00160%
SANCTUARY INC	1437	141,192	0.02752%	0.02908%	(0.00157)%
O A S I S	1438	214,043	0.04172%	0.04113%	0.00058%
BARREN RIVER CHILD ADVOCA	1439	40,954	0.00798%	0.00753%	0.00045%
MOREHEAD STATE UNIVERSITY	1440	3,175,006	0.61881%	0.67227%	(0.05346)%
MURRAY STATE UNIV	1445	4,290,378	0.83619%	0.85404%	(0.01784)%
NORTHERN KY UNIVERSITY	1450	12,333,213	2.40374%	2.44775%	(0.04401)%
LINCOLN ADVOCACY SUPPORT	1451	75,231	0.01466%	0.01889%	(0.00423)%
SPRINGHAVEN INC	1452	114,192	0.02226%	0.02417%	(0.00191)%
SAFE HARBOR	1453	135,321	0.02637%	0.02640%	(0.00002)%
D.O.V.E.S.	1454	75,631	0.01474%	0.01408%	0.00066%
GATEWAY CHILD ADVOCACY	1455	19,789	0.00386%	0.00362%	0.00024%
JUDI'S PLACE FOR KIDS, INC.	1456	51,073	0.00995%	0.00912%	0.00084%
KY RIVER CHILD ADVOCACY	1457	37,028	0.00722%	0.00604%	0.00118%
BLUEGRASS RAPE CRISIS CTR	1458	176,314	0.03436%	0.03269%	0.00167%
NURSING HOME OMBUDSMAN	1459	81,222	0.01583%	0.01255%	0.00328%
WESTERN KENTUCKY UNIV	1465	7,489,501	1.45970%	1.46641%	(0.00671)%
KASAP	1480	113,072	0.02204%	0.01930%	0.00274%
KDVA	1481	194,324	0.03787%	0.04027%	(0.00240)%
KACAC	1482	13,440	0.00262%	0.00231%	0.00031%
PENNYRILE CHILD ADV CTR	1483	27,744	0.00541%	0.00533%	0.00007%
BUFFALO TR CHILD ADV INC	1484	29,615	0.00577%	0.00580%	(0.00003)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
CUMBERLAND V C A CENTER	1485	39,988	0.00779%	0.00840%	(0.00061)%
LAKE CUMB CHILD ADV CTR	1486	26,901	0.00524%	0.00418%	0.00106%
B.R.A.S.S.	1487	198,094	0.03861%	0.03938%	(0.00077)%
WOMEN AWARE	1488	87,214	0.01700%	0.01779%	(0.00080)%
BETHANY HOUSE ABUSE SHELTER	1489	138,263	0.02695%	0.02621%	0.00074%
HOPE HARBOR INC	1490	66,733	0.01301%	0.01334%	(0.00033)%
CHILD ADV CTR OF GRN RVR	1491	40,460	0.00789%	0.00767%	0.00022%
CSG HEADQUARTERS	1492	1,543,344	0.30080%	0.29856%	0.00224%
KY HIGHER ED STUD LN CORP	1994	4,202,759	0.81912%	0.83952%	(0.02041)%
LEX FAYETTE CO HLTH DEPT	3022	1,926,270	0.37543%	0.57804%	(0.20261)%
LAKE CUMBERLAND DISTRICT	3023	1,914,741	0.37318%	0.45534%	(0.08215)%
WEDCO DIST HEALTH DEPT	3024	945,552	0.18429%	0.18531%	(0.00102)%
NORTHERN KY DIST HLTH DEPT	3025	1,991,638	0.38817%	0.37758%	0.01059%
BARREN RVR DIST HLTH DEPT	3026	1,992,522	0.38834%	0.39532%	(0.00697)%
GREEN RVR DIST HLTH DEPT	3027	2,023,258	0.39433%	0.37127%	0.02307%
LINCOLN TRL DIST HLTH DEPT	3028	1,545,855	0.30129%	0.29596%	0.00532%
PURCHASE DIST HLTH DEPT	3029	705,925	0.13758%	0.13265%	0.00493%
MERCER CO HEALTH DEPT	3030	236,260	0.04605%	0.04307%	0.00297%
CUMBERLAND VLY DIST HEALTH	3031	1,170,241	0.22808%	0.26643%	(0.03835)%
KY RIVER DIST HEALTH DEPT	3033	1,327,196	0.25867%	0.27702%	(0.01835)%
BOURBON CO HEALTH CENTER	3034	185,676	0.03619%	0.03557%	0.00061%
CLARK CO HEALTH DEPT	3035	673,616	0.13129%	0.11869%	0.01260%
GATEWAY DIST HEALTH DEPT	3036	544,481	0.10612%	0.11770%	(0.01158)%
BOYLE CO HEALTH DEPT	3037	188,480	0.03673%	0.03744%	(0.00070)%
PIKE CO HEALTH DEPT	3038	793,826	0.15472%	0.14635%	0.00837%
FLOYD CO HEALTH CENTER	3039	390,276	0.07606%	0.07882%	(0.00276)%
MARTIN CO HEALTH DEPT	3040	195,762	0.03815%	0.04370%	(0.00555)%
BUFFALO TRACE HEALTH DEPT	3042	267,078	0.05205%	0.04931%	0.00275%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
LITTLE SANDY DIST HEALTH	3043	216,187	0.04213%	0.04474%	(0.00261)%
N CENTRAL DIST HLTH DEPT	3044	548,538	0.10691%	0.11023%	(0.00332)%
PENNYRILE DIST HLTH DEPT	3045	548,006	0.10681%	0.10674%	0.00006%
BREATHITT CO HEALTH DEPT	3047	547,009	0.10661%	0.10845%	(0.00184)%
GREENUP CO HLTH DEPT	3048	333,238	0.06495%	0.06241%	0.00254%
WHITLEY CO HEALTH DEPT	3049	826,466	0.16108%	0.15704%	0.00403%
LAUREL CO HEALTH DEPT	3050	386,444	0.07532%	0.07999%	(0.00467)%
KNOX CO HEALTH DEPT	3051	702,292	0.13688%	0.14768%	(0.01080)%
MONROE CO HEALTH DEPT	3052	113,399	0.02210%	0.02157%	0.00053%
BULLITT CO HEALTH DEPT	3053	385,087	0.07505%	0.07107%	0.00398%
THREE RIVERS DIST HLTH	3054	764,051	0.14891%	0.15741%	(0.00850)%
ESTILL CO HEALTH DEPT	3055	176,858	0.03447%	0.03316%	0.00131%
OLDHAM CO HEALTH DEPT	3056	297,805	0.05804%	0.05822%	(0.00018)%
LEWIS CO HEALTH DEPT	3057	180,495	0.03518%	0.03220%	0.00298%
FLEMING CO HEALTH DEP	3058	126,366	0.02463%	0.02373%	0.00090%
JESSAMINE CO HEALTH DEPT	3059	337,834	0.06584%	0.06067%	0.00518%
POWELL CO HEALTH DEPT	3060	88,615	0.01727%	0.01661%	0.00066%
ANDERSON CO HEALTH DEPT	3061	198,204	0.03863%	0.03324%	0.00539%
MADISON CO HEALTH DEP	3062	1,311,148	0.25554%	0.27063%	(0.01509)%
JOHNSON CO HEALTH DEPT	3064	439,217	0.08560%	0.09485%	(0.00925)%
MAGOFFIN CO HEALTH DEPT	3065	190,044	0.03704%	0.04282%	(0.00578)%
ALLEN CO HEALTH DEPT	3066	285,055	0.05556%	0.05571%	(0.00015)%
FRANKLIN CO HEALTH DEPT	3067	842,404	0.16418%	0.16283%	0.00135%
LINCOLN CO HEALTH DEPT	3068	158,194	0.03083%	0.03463%	(0.00380)%
WOODFORD CO HEALTH DEPT	3069	173,411	0.03380%	0.03967%	(0.00587)%
MUHLENBERG CO.HEALTH DEPT	3072	250,762	0.04887%	0.04921%	(0.00034)%
MARSHALL CO HEALTH DEPT	3073	517,792	0.10092%	0.09611%	0.00481%
CHRISTIAN CO HEALTH DEPT	3074	502,297	0.09790%	0.09309%	0.00481%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
HOPKINS CO HEALTH DEPT	3075	455,338	0.08875%	0.08862%	0.00012%
TODD CO HEALTH DEPT	3076	121,138	0.02361%	0.02201%	0.00160%
BRACKEN CO HEALTH DEPT	3077	105,294	0.02052%	0.01984%	0.00068%
MONTGOMERY CO HEALTH DEPT	3078	482,901	0.09412%	0.09383%	0.00029%
GARRARD COUNTY HEALTH DPT	3079	136,439	0.02659%	0.02745%	(0.00086)%
BRECKINRIDGE CO HEALTH BD	3080	165,510	0.03226%	0.03123%	0.00103%
ASHLAND BOYD CO HEALTH DP	3081	386,144	0.07526%	0.07809%	(0.00283)%
LAWRENCE CO HEALTH DEPT	3082	248,391	0.04841%	0.04214%	0.00628%
GRAVES CO HEALTH CENTER	3083	316,146	0.06162%	0.05719%	0.00442%
CALLOWAY CO HEALTH DEPT	3084	202,239	0.03942%	0.03801%	0.00140%
BELL CO HEALTH DEPT	3085	344,287	0.06710%	0.07017%	(0.00307)%
GRAYSON COUNTY HEALTH DEPT	3086	143,078	0.02789%	0.02824%	(0.00035)%
HARLAN CO HEALTH DEPT	3087	303,888	0.05923%	0.05255%	0.00668%
KENTUCKY STATE UNIVERSITY	3801	1,311,852	0.25568%	0.29315%	(0.03747)%
KCTCS	5470	8,711,409	1.69785%	1.85944%	(0.16158)%
ASST OF COMMONWEALTH ATTY	7403	327,210	0.06377%	0.05637%	0.00740%
KENTUCKY HOUSING CORP	7407	3,790,293	0.73873%	0.74789%	(0.00916)%
FRANKLIN CO COUNCIL AGING	7408	60,038	0.01170%	0.01087%	0.00083%
MUN ELEC POW ASSOC OF KY	7409	40,180	0.00783%	0.00762%	0.00021%
COMMONWEALTH CREDIT UNION	7410	4,474,183	0.87202%	0.82697%	0.04505%
HIGHSCHOOL ATHLETIC ASSOC	7415	104,489	0.02036%	0.01854%	0.00182%
KY OFFICE OF BAR ADMISSIO	7416	63,030	0.01228%	0.01305%	(0.00077)%
KY ASSOC OF REGIONAL PROG	7417	46,480	0.00906%	0.00818%	0.00088%
MASTER COMM BOONE CO	7718	61,131	0.01191%	0.01180%	0.00011%
MASTER COMM CAMPBELL CO	7720	35,813	0.00698%	0.00693%	0.00005%
MASTER COMM CHRISTIAN CO	7724	22,388	0.00436%	0.00584%	(0.00148)%
MASTER COMM CLARK CO	7725	6,472	0.00126%	0.00126%	0.00001%
MASTER COMM CLINTON/CUMBE	7727	9,773	0.00190%	0.00149%	0.00042%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
MASTER COMM DAVIESS CO	7730	67,765	0.01321%	0.01394%	(0.00073)%
MASTER COMM FAYETTE CO	7734	59,374	0.01157%	0.01072%	0.00085%
MASTER COMM GARRARD CO	7740	5,904	0.00115%	0.00114%	0.00001%
MASTER COMM GRANT CO	7741	33,384	0.00651%	0.00650%	0.00001%
MASTER COMM GRAYSON CO	7743	16,820	0.00328%	0.00326%	0.00002%
MASTER COMM HARDIN CO	7747	48,306	0.00941%	0.00902%	0.00039%
MASTER COMM HENDERSON CO	7751	1,857	0.00036%	0.00620%	(0.00583)%
MASTER COMM HOPKINS CO	7753	31,085	0.00606%	0.00589%	0.00017%
MASTER COMM JEFF CIRCUIT	7756	149,500	0.02914%	0.03392%	(0.00478)%
MASTER COMMISSIONER OF JESSAMINE COUNTY	7757	31,736	0.00619%	0.00622%	(0.00004)%
MASTER COMM KENTON CO	7759	60,764	0.01184%	0.01210%	(0.00026)%
MASTER COMM LAUREL CO	7763	23,167	0.00452%	0.00449%	0.00002%
MASTER COMM MCCRACKEN CO	7773	34,405	0.00671%	0.00666%	0.00005%
MASTER COMM MADISON CO	7776	33,567	0.00654%	0.00654%	(0.00000)%
MASTER COMM MASON CO	7781	12,301	0.00240%	0.00271%	(0.00031)%
MASTER COMM MEADE CO	7782	26,780	0.00522%	0.00515%	0.00007%
MASTER COMM NELSON CO	7790	29,663	0.00578%	0.00575%	0.00003%
MASTER COMM OHIO COUNTY	7792	7,617	0.00148%	0.00246%	(0.00098)%
MASTER COMM OLDHAM CO	7793	32,398	0.00631%	0.00622%	0.00009%
MASTER COMM OWEN CO	7794	6,810	0.00133%	0.00227%	(0.00095)%
MASTER COMM PIKE CO	7798	25,891	0.00505%	0.00532%	(0.00028)%
MASTER COMM FOR FLEMING	7799	13,875	0.00270%	0.00162%	0.00108%
MASTER COMM SCOTT CO	7805	36,204	0.00706%	0.00702%	0.00003%
MASTER COMM SIMPSON CO	7807	18,407	0.00359%	0.00357%	0.00002%
MASTER COMM WARREN CO	7814	55,140	0.01075%	0.01208%	(0.00134)%
LOGAN CO MASTER COM	7817	6,506	0.00127%	0.00000%	0.00127%
MASTER COMM FLOYD CO	7819	23,769	0.00463%	0.00000%	0.00463%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
MASTER COMM BARREN CO	7820	27,175	0.00530%	0.00524%	0.00005%
MASTER COMM MUHLENBERG CO	7821	17,871	0.00348%	0.00443%	(0.00095)%
NORTHERN KY REG MHMR BD	8202	1,399,850	0.27283%	0.37259%	(0.09976)%
COMMUNICARE INC	8204	2,984,169	0.58161%	0.63649%	(0.05488)%
ADANTA/BEHAVIORAL HLTH SR	8205	2,445,936	0.47671%	0.47563%	0.00108%
CUMBERLAND RIVER MHMR	8208	4,587,908	0.89418%	0.95095%	(0.05676)%
WESTERN KY REG MHMR ADV	8209	1,363,069	0.26566%	0.28739%	(0.02173)%
BLUEGRASS.ORG	8210	13,247,248	2.58189%	2.61709%	(0.03520)%
PENNYROYAL REG MHMR BD	8211	2,329,721	0.45406%	0.49258%	(0.03852)%
GREEN RVR REG MHMR BD	8213	1,536,578	0.29948%	0.28817%	0.01131%
COMPREHEND INC REG MHMR B	8216	1,250,363	0.24370%	0.23188%	0.01181%
LIFESKILLS INC	8220	4,006,199	0.78081%	0.65777%	0.12303%
MOUNTAIN COMP CARE CENTER	8221	2,050,691	0.39968%	0.42731%	(0.02763)%
KY EMPLOYERS MUTUAL INS	9940	4,756,853	0.92711%	0.94583%	(0.01872)%
LEGS GENERAL ASSEMBLY	10005	374,070	0.07291%	0.05936%	0.01355%
LEGS LEGISLATIVE RES COMM	10010	6,264,787	1.22101%	1.18614%	0.03487%
JUDL JUDICIAL RET SYSTEM	20020	55,687	0.01085%	0.01076%	0.00009%
JUDL ADM OFF OF THE COURT	20025	16,412,109	3.19872%	3.03699%	0.16173%
UNIFIED PROSECUTORIAL SYS	31030	15,394,334	3.00035%	2.90907%	0.09129%
DEPT OF AGRICULTURE	31035	2,881,672	0.56164%	0.58105%	(0.01941)%
ATTORNEY GENERALS OFFICE	31040	2,909,695	0.56710%	0.58056%	(0.01346)%
AUDITOR OF PUBLIC ACCOUNT	31045	2,146,827	0.41842%	0.41787%	0.00055%
REGISTRY OF ELECTION	31066	188,643	0.03677%	0.03583%	0.00093%
GOVERNORS OFFICE	31070	654,587	0.12758%	0.12530%	0.00228%
DEPT OF VETERANS AFFAIRS	31074	8,645,071	1.68492%	1.66448%	0.02044%
MILITARY AFFAIRS COMM	31076	35,118	0.00684%	0.00672%	0.00012%
KY INFRASTRUCTURE	31082	248,066	0.04835%	0.05162%	(0.00328)%
LT GOVERNORS OFFICE	31085	77,255	0.01506%	0.00858%	0.00648%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
AGRICULTURAL DEVELOP BD	31089	215,111	0.04193%	0.05005%	(0.00812)%
OFF OF HOMELAND SECURITY	31094	301,639	0.05879%	0.05932%	(0.00053)%
DEPT MILITARY AFFAIRS	31095	5,880,698	1.14615%	1.18018%	(0.03403)%
OFF OF MINORITY EMPOWMENT	31097	12,591	0.00245%	0.00494%	(0.00248)%
FAITH BASED/NONPROFIT SOC	31099	7,132	0.00139%	0.00299%	(0.00160)%
OFF OF SECRETARY TO CABIN	31110	38,250	0.00745%	0.00306%	0.00440%
GOV OFF LOCAL DEVELOPMENT	31112	790,971	0.15416%	0.17174%	(0.01758)%
SECRETARY OF STATE	31120	416,986	0.08127%	0.08300%	(0.00173)%
STATE TREASURERS OFFICE	31125	418,349	0.08154%	0.07821%	0.00333%
EARLY CHILDHOOD ADVISORY COUNCIL	31135	172,216	0.03356%	0.03916%	(0.00560)%
BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	31136	20,168	0.00393%	0.00408%	(0.00015)%
KY COMM NETWORK AUTH	31137	101,261	0.01974%	0.00000%	0.01974%
BOARD OF ACCOUNTANCY	31150	66,824	0.01302%	0.01221%	0.00082%
BOARD OF AUCTIONEERS	31155	12,192	0.00238%	0.00223%	0.00015%
BOARD OF BARBERING	31165	29,192	0.00569%	0.00618%	(0.00049)%
BOARD OF CHIROPRACTIC EXM	31170	38,338	0.00747%	0.00731%	0.00016%
BOARD OF DENTISTRY	31180	66,274	0.01292%	0.01639%	(0.00348)%
BOARD OF ELECTIONS	31185	162,237	0.03162%	0.03240%	(0.00078)%
BRD OF EMBALMERS/FUN DIR	31190	55,048	0.01073%	0.00948%	0.00125%
BOARD OF EXM ARCHITECTS	31200	55,694	0.01085%	0.01065%	0.00020%
KY LANDSCAPE ARCH REG BD	31205	7,681	0.00150%	0.00146%	0.00004%
BD EXAMINERS OF SOCIAL WK	31215	49,187	0.00959%	0.00722%	0.00236%
BD OF HAIRDRESSERS/CSMTG	31225	152,134	0.02965%	0.03030%	(0.00065)%
BD OF MEDICAL LICENSURE	31245	211,715	0.04126%	0.04141%	(0.00014)%
BOARD OF NURSING	31250	774,932	0.15103%	0.14072%	0.01031%
BOARD OF OPTOMETRIC EXM	31260	22,541	0.00439%	0.00433%	0.00007%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
KY RESPIRATORY CARE BD	31263	27,620	0.00538%	0.00527%	0.00012%
PERSONNEL BOARD	31268	105,510	0.02056%	0.02177%	(0.00121)%
KY BOARD OF PHARMACY	31270	239,199	0.04662%	0.04716%	(0.00054)%
BD OF PHYSICAL THERAPY	31275	41,153	0.00802%	0.00740%	0.00062%
BOARD OF REAL ESTATE APPR	31284	80,744	0.01574%	0.01559%	0.00015%
BD OF PROF ENGINEERS & LA	31290	184,044	0.03587%	0.03529%	0.00058%
SCHOOL FAC CONSTR COMM	31345	54,471	0.01062%	0.01191%	(0.00129)%
EXECUTIVE BRANCH ETH COMM	31354	73,306	0.01429%	0.01608%	(0.00179)%
COMMISSION ON HUMAN RIGHT	31370	333,050	0.06491%	0.06630%	(0.00139)%
COMMISSION- REAL ESTATE	31395	216,078	0.04211%	0.04119%	0.00093%
COMMISSION ON WOMEN	31400	26,317	0.00513%	0.00895%	(0.00382)%
KY COUNCIL POSTSEC EDUCAT	31415	982,159	0.19142%	0.18316%	0.00826%
OFFICE OF STATE BUD DIREC	31765	527,122	0.10274%	0.09065%	0.01208%
TRAN OFF OF THE SECRETARY	35605	1,054,276	0.20548%	0.20087%	0.00461%
TRAN OFFICE OF LEGAL SVC	35607	831,207	0.16200%	0.15987%	0.00214%
DIVISION OF FACILITY MANA	35609	767,377	0.14956%	0.15207%	(0.00251)%
TRAN DEPT OF AVIATION	35615	381,359	0.07433%	0.07276%	0.00157%
TRAN OFFICE OF PERSONNEL	35616	633,768	0.12352%	0.11702%	0.00650%
OFFICE OF INFORMAT TECHNO	35617	759,707	0.14807%	0.15321%	(0.00514)%
OFFICE OF AUDITS	35618	756,162	0.14738%	0.12957%	0.01781%
DOT PAYROLL DIVISION	35619	254,495	0.04960%	0.05026%	(0.00066)%
TRAN DEPT OF HIGHWAYS	35625	53,651,535	10.45668%	9.85909%	0.59759%
TRAN DEPT OF INTERGOV PRO	35628	225,973	0.04404%	0.05806%	(0.01402)%
TRAN DEPT OF VEH REGULATE	35630	2,591,465	0.50508%	0.50625%	(0.00118)%
EDEV OFF OF THE SECRETARY	36635	1,339,010	0.26097%	0.25663%	0.00435%
KHEAA DIV OF FINANCIAL AF	39075	479,957	0.09354%	0.09719%	(0.00364)%
COMMONWEALTH OF TECHNOL	39079	7,771,246	1.51461%	1.59373%	(0.07912)%
KY RIVER AUTHORITY	39084	118,331	0.02306%	0.02402%	(0.00095)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
OFFICE OF PVA'S	39103	9,168,268	1.78689%	1.75786%	0.02903%
DEPT OF REVENUE	39130	11,437,697	2.22921%	2.24867%	(0.01946)%
OFFICE OF SECRETARY	39750	1,770,897	0.34515%	0.36967%	(0.02452)%
OFF OF THE CONTROLLER	39758	1,189,518	0.23184%	0.22931%	0.00253%
DEPT FACILITIES SUPP SVCS	39785	3,484,304	0.67909%	0.66951%	0.00958%
KY STATE FAIR BOARD	50235	2,757,635	0.53746%	0.53993%	(0.00246)%
COMM KY HERITAGE COUNCIL	50410	280,353	0.05464%	0.04842%	0.00622%
KY ARTS COUNCIL	50529	264,439	0.05154%	0.05091%	0.00063%
KY HISTORICAL SOCIETY	50550	649,623	0.12661%	0.13269%	(0.00608)%
DEPT OF FISH & WILDLIFE	50660	4,556,609	0.88808%	0.87357%	0.01451%
COMM KY HORSE PARK	50665	932,961	0.18183%	0.17057%	0.01126%
DEPT OF PARKS	50670	7,582,414	1.47781%	1.45037%	0.02745%
COMM OFFICE OF SECRETARY	50850	513,088	0.10000%	0.10151%	(0.00151)%
KY ARTISANS CTR AT BEREA	50852	184,141	0.03589%	0.03560%	0.00029%
DEPT OF TOURISM	50860	485,207	0.09457%	0.09217%	0.00240%
EDUC PROF STANDARDS BD	51183	216,464	0.04219%	0.04588%	(0.00369)%
KY COMM DEAF/HARD OF HEAR	51340	182,840	0.03564%	0.03358%	0.00206%
KY ENVIRONMENTAL EDUC COU	51407	26,062	0.00508%	0.00604%	(0.00096)%
EDUC OFFICE OF SECRETARY	51530	1,274,275	0.24836%	0.24827%	0.00008%
DEPT WORKFORCE INVESTMENT	51531	8,454,839	1.64785%	1.74866%	(0.10081)%
KY COMM ON PROPRIETARY ED	51532	26,479	0.00516%	0.00288%	0.00228%
EDUC DEPT OF EDUCATION	51540	3,365,992	0.65603%	0.69380%	(0.03777)%
KY EDUCATIONAL TV AUTHOR	51545	1,835,924	0.35782%	0.35152%	0.00630%
KY DEPT LIBRARY & ARCHIVE	51555	1,073,724	0.20927%	0.21001%	(0.00074)%
OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	53713	488,886	0.09528%	0.09638%	(0.00110)%
H&FS OFF OF THE SECRETARY	53721	4,801,904	0.93589%	0.98416%	(0.04827)%
OFFICE INSPECTOR GENERAL	53723	3,431,084	0.66872%	0.68288%	(0.01416)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
OFFICE OF HEALTH POLICY	53724	124,150	0.02420%	0.02911%	(0.00491)%
DEPT OF AGING/INDEP LIVIN	53725	1,855,145	0.36157%	0.33802%	0.02354%
DEPT FOR INCOME SUPPORT	53727	6,108,721	1.19059%	1.22368%	(0.03309)%
DEPT FOR PUBLIC HEALTH	53728	5,655,934	1.10234%	1.12131%	(0.01897)%
OFF HUMAN RESOURCE MANAGE	53729	9,086,416	1.77094%	1.81809%	(0.04715)%
H&FS DEPT HUMAN SUPPORT S	53730	233,798	0.04557%	0.04207%	0.00350%
H&FS DEPT FOR COMM BASE S	53736	50,273,001	9.79820%	9.74806%	0.05014%
DEPT FOR MEDICAID SERVICE	53746	2,719,515	0.53003%	0.51688%	0.01315%
COMM CHILDREN SPEC HEALTH	53767	2,245,173	0.43758%	0.40227%	0.03531%
J&PS OFF OF SECRETARY	54500	1,584,269	0.30877%	0.30464%	0.00413%
DEPT OF PUBLIC ADVOCACY	54515	7,806,541	1.52149%	1.43491%	0.08658%
J&PS DEPT OF KY STATE POL	54520	9,528,989	1.85720%	1.81726%	0.03994%
J&PS OF JUVENILE JUSTICE	54523	15,149,311	2.95260%	2.98691%	(0.03432)%
DEPT OF CRIMINAL JUST TRN	54525	2,149,683	0.41897%	0.41809%	0.00089%
J&PS DEPT OF CORRECTIONS	54527	4,125,148	0.80399%	0.76621%	0.03778%
OFFICE OF THE SECRETARY	55790	1,393,355	0.27156%	0.26625%	0.00532%
DEPT PERSONNEL ADMIN	55793	1,358,060	0.26469%	0.27002%	(0.00533)%
DEPT FOR EMPLOYEE INS	55794	720,232	0.14037%	0.15245%	(0.01208)%
OFFICE OF THE SECRETARY	56102	614,689	0.11980%	0.12044%	(0.00064)%
DEPT OF WRKPLACE STANDARD	56106	1,737,326	0.33860%	0.34470%	(0.00610)%
DEPT OF WORKERS CLAIMS	56107	2,533,572	0.49379%	0.51788%	(0.02409)%
KY OSH REVIEW COMMISSION	56113	117,374	0.02288%	0.02119%	0.00169%
WORKERS COMP FUNDING COMM	56114	261,951	0.05105%	0.05837%	(0.00731)%
GEN ADM PROG SUPP S SERVI	56115	838,093	0.16334%	0.15873%	0.00462%
OFF OF INSPCT GEN S SVCS	56116	48,751	0.00950%	0.01423%	(0.00472)%
ENVIRONMENTAL QUAL COMM	57121	19,391	0.00378%	0.00592%	(0.00214)%
MINE SAFETY REV COMM	57122	6,367	0.00124%	0.00510%	(0.00386)%
KY PUBLIC SVC COMMISSION	57123	1,549,980	0.30209%	0.29762%	0.00447%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
KY STATE NATURE PRES COMM	57124	207,401	0.04042%	0.03875%	0.00167%
OFFICE OF THE SECRETARY	57126	676,807	0.13191%	0.17397%	(0.04206)%
DEPT FOR ENERGY DEV & IND	57127	238,465	0.04648%	0.04962%	(0.00315)%
DEPT FOR NATURAL RESOURCE	57128	7,866,722	1.53322%	1.59959%	(0.06637)%
DEPT FOR ENVIRONM PROTECT	57129	10,149,795	1.97819%	1.90362%	0.07458%
BRD OF CLMS & CRIME VICTI	58175	211,944	0.04131%	0.04552%	(0.00421)%
KY BOARD OF TAX APPEALS	58300	62,493	0.01218%	0.01061%	0.00157%
KY HORSE RACING AUTHORITY	58374	600,000	0.11694%	0.12379%	(0.00685)%
OFFICE OF THE SECRETARY	58675	710,827	0.13854%	0.13945%	(0.00091)%
DEPT OF INSURANCE	58676	1,486,322	0.28968%	0.31372%	(0.02404)%
OFF OF OCCUP & PROFESSION	58677	182,440	0.03556%	0.03545%	0.00011%
KY BOXING & WRESTLING AUT	58678	11,337	0.00221%	0.00216%	0.00005%
DEPT OF ALCOHOL & BEVERA	58680	391,251	0.07625%	0.07278%	0.00348%
DEPT OF CHARITABLE GAMING	58681	408,163	0.07955%	0.07607%	0.00348%
DEPT OF FINANCIAL INSTITU	58685	1,544,901	0.30110%	0.28131%	0.01979%
DEPT OF HOUSING & BUILD C	58690	2,795,298	0.54480%	0.54350%	0.00131%
BRECKINRIDGE CO ATTORNEY	014A	32,256	0.00629%	0.00588%	0.00041%
CHRISTIAN COUNTY ATTORNEY	024A	7,185	0.00140%	0.00247%	(0.00107)%
EDMONSON COUNTY ATTORNEY	031A	6,832	0.00133%	0.00090%	0.00043%
KNOTT COUNTY ATTORNEY	060A	30,019	0.00585%	0.00300%	0.00285%
LOGAN COUNTY ATTORNEY	071A	36,810	0.00717%	0.00717%	0.00000%
MONROE CO ATTORNEY	086A	8,797	0.00171%	0.00162%	0.00009%
WAYNE COUNTY ATTORNEY	116A	44,000	0.00858%	0.00702%	0.00155%
ALLEN COUNTY ATTORNEY	W002	40,061	0.00781%	0.00789%	(0.00008)%
ANDERSON COUNTY ATTORNEY	W003	12,446	0.00243%	0.00221%	0.00022%
BARREN COUNTY ATTORNEY	W005	77,532	0.01511%	0.01467%	0.00044%
BELL COUNTY ATTORNEY	W007	67,939	0.01324%	0.01254%	0.00070%
BOONE COUNTY ATTORNEY	W008	222,566	0.04338%	0.04438%	(0.00100)%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
BOYLE COUNTY ATTORNEY	W011	9,335	0.00182%	0.00229%	(0.00047)%
BULLITT COUNTY ATTORNEY	W015	22,993	0.00448%	0.01741%	(0.01293)%
CARROLL COUNTY ATTORNEY	W021	34,565	0.00674%	0.00742%	(0.00069)%
CHILD SUPPORT ENFORCEMENT	W022	14,564	0.00284%	0.00337%	(0.00053)%
CASEY COUNTY ATTORNEY	W023	26,832	0.00523%	0.00478%	0.00045%
CLARK COUNTY ATTORNEY	W025	60,708	0.01183%	0.01137%	0.00047%
CRITTENDEN CO ATTORNEY	W028	17,314	0.00337%	0.00359%	(0.00022)%
DAVISS COUNTY ATTORNEY	W030	22,263	0.00434%	0.00428%	0.00006%
FLOYD COUNTY ATTORNEY	W036	132,664	0.02586%	0.02326%	0.00260%
FRANKLIN COUNTY ATTORNEY	W037	87,938	0.01714%	0.01664%	0.00050%
GALLATIN COUNTY ATTORNEY	W039	741	0.00014%	0.00000%	0.00014%
GARRARD COUNTY ATTORNEY	W040	32,219	0.00628%	0.00600%	0.00028%
GRANT COUNTY CHILD SUPPORT	W041	9,632	0.00188%	0.00233%	(0.00045)%
GRAVES COUNTY ATTORNEY	W042	70,850	0.01381%	0.01371%	0.00010%
HANCOCK COUNTY ATTORNEY	W046	9,414	0.00183%	0.00184%	(0.00000)%
HARRISON COUNTY ATTORNEY	W049	35,164	0.00685%	0.00682%	0.00003%
HICKMAN COUNTY ATTORNEY	W053	6,474	0.00126%	0.00212%	(0.00086)%
HOPKINS COUNTY ATTORNEY	W054	125,776	0.02451%	0.02184%	0.00268%
JACKSON COUNTY ATTORNEY	W055	3,762	0.00073%	0.00048%	0.00025%
JEFFERSON CO ATTORNEY	W056	96,068	0.01872%	0.02392%	(0.00519)%
LARUE COUNTY ATTORNEY	W062	39,632	0.00772%	0.00748%	0.00025%
LAUREL COUNTY ATTORNEY	W063	9,394	0.00183%	0.00190%	(0.00007)%
LEE COUNTY ATTORNEY	W065	21,074	0.00411%	0.00417%	(0.00006)%
MCCRACKEN COUNTY ATTORNEY	W073	20,961	0.00409%	0.00376%	0.00032%
MCCREARY COUNTY ATTORNEY	W074	44,139	0.00860%	0.00892%	(0.00032)%
MADISON COUNTY ATTORNEY	W076	148,063	0.02886%	0.02857%	0.00029%
MAGOFFIN CO ATTORNEY	W077	27,818	0.00542%	0.00533%	0.00009%
MEADE COUNTY ATTORNEY	W082	41,524	0.00809%	0.00802%	0.00008%



Non-Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
MENIFEE COUNTY ATTORNEY	W083	5,237	0.00102%	0.00091%	0.00011%
MERCER COUNTY ATTORNEY	W084	8,857	0.00173%	0.00164%	0.00009%
MONTGOMERY CO ATTORNEY	W087	42,354	0.00825%	0.00804%	0.00022%
MORGAN COUNTY ATTORNEY	W088	40,532	0.00790%	0.00703%	0.00087%
OLDHAM COUNTY ATTORNEY	W093	100,427	0.01957%	0.01700%	0.00258%
OWEN COUNTY ATTORNEY	W094	20,049	0.00391%	0.00391%	0.00000%
PENDLETON COUNTY ATTORNEY	W096	18,131	0.00353%	0.00332%	0.00021%
PULASKI COUNTY ATTORNEY	W100	99,683	0.01943%	0.01879%	0.00064%
ROCKCASTLE CO ATTORNEY	W102	39,968	0.00779%	0.00851%	(0.00072)%
ROWAN COUNTY ATTORNEY	W103	43,923	0.00856%	0.00953%	(0.00097)%
SHELBY COUNTY ATTORNEY	W106	34,012	0.00663%	0.00632%	0.00031%
SIMPSON COUNTY ATTORNEY	W107	23,220	0.00453%	0.00490%	(0.00037)%
SPENCER COUNTY ATTORNEY	W108	14,316	0.00279%	0.00300%	(0.00021)%
TODD COUNTY ATTORNEY	W110	5,879	0.00115%	0.00136%	(0.00021)%
TRIGG COUNTY ATTORNEY	W111	38,504	0.00750%	0.00717%	0.00033%
TRIMBLE COUNTY ATTORNEY	W112	20,063	0.00391%	0.00349%	0.00042%
UNION COUNTY ATTORNEY	W113	28,672	0.00559%	0.00569%	(0.00011)%
WEBSTER COUNTY ATTORNEY	W117	29,728	0.00579%	0.00622%	(0.00043)%
WHITLEY COUNTY ATTORNEY	W118	61,508	0.01199%	0.01146%	0.00053%
FAYETTE CO ATTORNEY OFF	X034	60,556	0.01180%	0.01354%	(0.00174)%
KENTON COUNTY ATTORNEY	X059	17,186	0.00335%	0.00247%	0.00088%
MASTER COMM BOURBON CO	7719	-	0.00000%	0.00217%	(0.00217)%
BATH COUNTY ATTORNEY	W006	-	0.00000%	0.00227%	(0.00227)%
KY RIVER COMM CARE INC	8201	-	0.00000%	0.00000%	0.00000%
		\$ 513,083,951	100.00000%	100.00000%	



Hazardous Employers	Employer Code	2016 Actual Employer Contributions	2016 Employer Allocation Percentage	2015 Employer Allocation Percentage	Change in Proportionate Share
EASTERN KY UNIV	1430	\$ 16,708	0.07032%	0.00000%	0.07032%
MOREHEAD STATE UNIVERSITY	1440	74,467	0.31342%	0.39153%	(0.07811)%
MURRAY STATE UNIV	1445	94,306	0.39692%	0.38858%	0.00834%
NORTHERN KY UNIVERSITY	1450	95,307	0.40113%	0.44451%	(0.04338)%
WESTERN KENTUCKY UNIV	1465	184,340	0.77586%	0.90335%	(0.12749)%
UNIFIED PROSECUTORIAL SYS	31030	3,326	0.01400%	0.02876%	(0.01476)%
ATTORNEY GENERALS OFFICE	31040	171,715	0.72272%	0.85845%	(0.13573)%
DEPT MILITARY AFFAIRS	31095	270,721	1.13942%	1.41456%	(0.27513)%
TRAN DEPT OF AVIATION	35615	30,738	0.12937%	0.20089%	(0.07152)%
COMMONWEALTH OF TECHNOL	39079	99,471	0.41866%	0.51018%	(0.09152)%
DEPT OF FISH & WILDLIFE	50660	820,536	3.45351%	3.87039%	(0.41688)%
COMM KY HORSE PARK	50665	49,570	0.20863%	0.21189%	(0.00326)%
DEPT OF PARKS	50670	191,159	0.80456%	0.89670%	(0.09214)%
OFF HUMAN RESOURCE MANAGE	53729	550,659	2.31764%	2.43743%	(0.11979)%
J&PS DEPT OF KY STATE POL	54520	971,195	4.08761%	4.69863%	(0.61102)%
J&PS DEPT OF CORRECTIONS	54527	19,870,178	83.63057%	81.48709%	2.14348%
DEPT OF INSURANCE	58676	41,797	0.17592%	0.20273%	(0.02681)%
DEPT OF ALCOHOL & BEVERA	58680	223,275	0.93973%	1.05433%	(0.11460)%
		\$ 23,759,068	100.0000%	100.0000%	



SCHEDULE B

	Deferred Outflows of Resources								Deferred Inflows of Resources					Pension Expense	
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
EASTERN KY UNIV	1430	207,489,499	216,723	3,185,803	15,716,949	10,972,215	30,091,690	-	-	-	-	24,774,886	5,989,724	30,764,610	
KET FOUNDATION	1433	12,125,709	12,665	186,179	918,500	98,159	1,215,503	-	-	47,982	47,982	1,447,847	2,344	1,450,191	
KY BAR ASSOCIATION	1434	17,277,241	18,046	265,276	1,308,719	355,815	1,947,856	-	-	-	-	2,062,956	201,354	2,264,310	
CHILD WATCH ADVOCACY CTR	1435	1,377,862	1,439	21,156	104,371	63,527	190,493	-	-	-	-	164,521	45,227	209,748	
PURCHASE AREA SACAC	1436	3,103,925	3,242	47,658	235,117	165,974	451,990	-	-	-	-	370,618	91,345	461,963	
SANCTUARY INC	1437	3,136,945	3,277	48,165	237,618	-	289,059	-	-	-	217,684	374,561	(133,648)	240,913	
O A S I S	1438	4,755,527	4,967	73,017	360,222	79,293	517,499	-	-	-	-	567,825	48,326	616,150	
BARREN RIVER CHILD ADVOCA	1439	909,904	950	13,971	68,924	30,016	113,860	-	-	-	6,110	108,645	7,567	116,212	
MOREHEAD STATE UNIVERSITY	1440	70,540,982	73,680	1,083,089	5,343,350	-	6,500,120	-	-	-	3,901,329	3,901,329	8,422,811	(1,738,861)	6,683,950
MURRAY STATE UNIV	1445	95,321,871	99,564	1,463,576	7,220,457	-	8,783,597	-	-	-	2,184,481	2,184,481	11,381,725	(1,286,246)	10,095,479
NORTHERN KY UNIVERSITY	1450	274,014,263	286,209	4,207,227	20,756,078	-	25,249,513	-	-	-	4,400,939	4,400,939	32,718,148	(2,382,745)	30,335,403
LINCOLN ADVOCACY SUPPORT	1451	1,671,457	1,746	25,664	126,610	23,025	177,044	-	-	-	283,729	283,729	199,577	(99,310)	100,267
SPRINGHAVEN INC	1452	2,537,062	2,650	38,954	192,178	48,271	282,053	-	-	-	128,552	128,552	302,933	(14,724)	288,209
SAFE HARBOR	1453	3,006,500	3,140	46,162	227,737	-	277,039	-	-	-	46,038	46,038	358,985	(36,199)	322,786
D.O.V.E.S.	1454	1,680,343	1,755	25,800	127,283	63,613	218,451	-	-	-	-	200,638	33,857	234,495	
GATEWAY CHILD ADVOCACY	1455	439,665	459	6,751	33,304	15,872	56,386	-	-	-	32,387	32,387	52,497	(19,323)	33,174
JUDI'S PLACE FOR KIDS, INC.	1456	1,134,723	1,185	17,423	85,953	67,001	171,562	-	-	-	-	135,489	31,914	167,404	
KY RIVER CHILD ADVOCACY	1457	822,665	859	12,631	62,315	79,246	155,052	-	-	-	44,719	44,719	98,229	(2,893)	95,335
BLUEGRASS RAPE CRISIS CTR	1458	3,917,262	4,092	60,146	296,725	141,193	502,156	-	-	-	-	467,733	69,684	537,417	
NURSING HOME OMBUDSMAN	1459	1,804,554	1,885	27,707	136,692	381,696	547,980	-	-	-	-	215,469	220,565	436,034	
WESTERN KENTUCKY UNIV	1465	166,398,661	173,804	2,554,892	12,604,393	691,424	16,024,514	-	-	-	450,664	450,664	19,868,513	366,142	20,234,655
KASAP	1480	2,512,181	2,624	38,572	190,293	328,591	560,080	-	-	-	-	299,962	192,089	492,052	
KDVA	1481	4,317,418	4,510	66,290	327,037	14,056	411,891	-	-	-	161,009	161,009	515,513	(55,564)	459,949
KACAC	1482	298,611	312	4,585	22,619	39,731	67,247	-	-	-	-	35,655	23,834	59,490	
PENNYRILE CHILD ADV CTR	1483	616,412	644	9,464	46,692	5,015	61,815	-	-	-	288	288	73,601	1,850	75,452
BUFFALO TR CHILD ADV INC	1484	657,972	687	10,103	49,840	8,363	68,993	-	-	-	1,766	1,766	78,564	5,958	84,521
CUMBERLAND V C A CENTER	1485	888,429	928	13,641	67,297	-	81,866	-	-	-	41,705	41,705	106,081	(17,668)	88,413
LAKE CUMB CHILD ADV CTR	1486	597,665	624	9,177	45,272	72,854	127,927	-	-	-	-	71,363	30,890	102,253	
B.R.A.S.S.	1487	4,401,177	4,597	67,576	333,381	22,127	427,681	-	-	-	51,789	51,789	525,514	(3,787)	521,727
WOMEN AWARE	1488	1,937,685	2,024	29,751	146,776	-	178,551	-	-	-	143,206	143,206	231,366	(93,977)	137,389
BETHANY HOUSE ABUSE SHEL	1489	3,071,874	3,209	47,166	232,689	108,945	392,008	-	-	-	-	366,791	68,140	434,932	
HOPE HARBOR INC	1490	1,482,637	1,549	22,764	112,307	-	136,620	-	-	-	43,156	43,156	177,031	(25,966)	151,065
CHILD ADV CTR OF GRN RVR	1491	898,916	939	13,802	68,091	22,618	105,450	-	-	-	-	107,333	12,424	119,757	
CSG HEADQUARTERS	1492	34,289,382	35,815	526,481	2,597,358	191,048	3,350,702	-	-	-	-	4,094,258	94,941	4,189,199	
KY HIGHER ED STUD LN CORP	1994	93,375,171	97,531	1,433,687	7,072,998	1,513,898	10,118,113	-	-	-	1,370,264	1,370,264	11,149,283	642,544	11,791,828
LEX FAYETTE CO HLTH DEPT	3022	42,797,085	44,702	657,108	3,241,801	-	3,943,611	-	-	-	17,266,038	17,266,038	5,110,104	(8,574,032)	(3,463,929)
LAKE CUMBERLAND DISTRICT	3023	42,540,934	44,434	653,175	3,222,398	-	3,920,007	-	-	-	6,472,544	6,472,544	5,079,519	(3,053,892)	2,025,627
WEDCO DIST HEALTH DEPT	3024	21,007,887	21,943	322,556	1,591,309	50,794	1,986,602	-	-	-	-	68,744	2,508,406	12,111	2,520,517
NORTHERN KY DIST HLTH DEP	3025	44,249,402	46,219	679,407	3,351,811	912,697	4,990,134	-	-	-	-	5,283,515	456,246	5,739,761	
BARREN RVR DIST HLTH DEPT	3026	44,269,042	46,239	679,709	3,353,299	-	4,079,247	-	-	-	602,904	602,904	5,285,860	(302,008)	4,983,852
GREEN RVR DIST HLTH DEPT	3027	44,951,918	46,952	690,194	3,405,025	1,970,488	6,112,660	-	-	-	-	5,367,398	980,006	6,347,404	
LINCOLN TRL DIST HLTH DEP	3028	34,345,172	35,874	527,337	2,601,584	1,137,137	4,301,931	-	-	-	-	4,100,919	772,097	4,873,016	
PURCHASE DIST HLTH DEPT	3029	15,683,951	16,382	240,812	1,188,030	331,299	1,776,524	-	-	-	319,138	319,138	1,872,712	(117,842)	1,754,870
MERCER CO HEALTH DEPT	3030	5,249,124	5,483	80,595	397,612	225,639	709,328	-	-	-	-	626,762	103,608	730,370	
CUMBERLAND VLY DIST HEALT	3031	25,999,940	27,157	399,204	1,969,448	-	2,395,809	-	-	-	3,574,391	3,574,391	3,104,473	(1,867,914)	1,236,559
KY RIVER DIST HEALTH DEPT	3033	29,487,099	30,799	452,746	2,233,594	-	2,717,139	-	-	-	1,710,113	1,710,113	3,520,851	(893,582)	2,627,269
BOURBON CO HEALTH CENTER	3034	4,125,279	4,309	63,340	312,482	41,187	421,317	-	-	-	91,481	91,481	492,571	(56,095)	436,476
CLARK CO HEALTH DEPT	3035	14,966,135	15,632	229,791	1,133,657	1,030,145	2,409,225	-	-	-	-	-	1,787,003	498,453	2,285,456



Non-Hazardous Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense Deferred Amounts from	
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes in Proportion & Differences Between Employer Contributions & Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
GATEWAY DIST HEALTH DEPT	3036	12,097,050	12,635	185,739	916,329	-	1,114,703	-	-	2,812,219	2,812,219	1,444,425	(1,950,238)	(505,813)
BOYLE CO HEALTH DEPT	3037	4,187,561	4,374	64,296	317,200	25,195	411,065	-	-	47,119	47,119	500,008	605	500,613
PIKE CO HEALTH DEPT	3038	17,636,908	18,422	270,798	1,335,963	561,884	2,187,067	-	-	514,391	514,391	2,105,901	(178,366)	1,927,535
FLOYD CO HEALTH CENTER	3039	8,670,998	9,057	133,135	656,812	-	799,004	-	-	196,612	196,612	1,035,344	(85,987)	949,357
MARTIN CO HEALTH DEPT	3040	4,349,362	4,543	66,780	329,456	-	400,779	-	-	492,033	492,033	519,327	(250,214)	269,113
BUFFALO TRACE HEALTH DEPT	3042	5,933,825	6,198	91,108	449,476	206,969	753,751	-	-	-	-	708,517	94,522	803,039
LITTLE SANDY DIST HEALTH	3043	4,803,157	5,017	73,748	363,830	-	442,595	-	-	180,228	180,228	573,512	(76,729)	496,783
N CENTRAL DIST HLTH DEPT	3044	12,187,196	12,730	187,123	923,158	-	1,123,010	-	-	694,313	694,313	1,455,189	(469,668)	985,521
PENNYRILE DIST HLTH DEPT	3045	12,175,382	12,717	186,941	922,263	4,209	1,126,130	-	-	699,881	699,881	1,453,778	(558,158)	895,620
BREATHITT CO HEALTH DEPT	3047	12,153,212	12,694	186,601	920,584	25,366	1,145,244	-	-	123,363	123,363	1,451,131	(30,896)	1,420,235
GREENUP CO HLTH DEPT	3048	7,403,752	7,733	113,678	560,821	172,042	854,273	-	-	-	-	884,031	71,971	956,001
WHITLEY CO HEALTH DEPT	3049	18,362,085	19,179	281,932	1,390,894	270,904	1,962,909	-	-	50,699	50,699	2,192,490	71,849	2,264,338
LAUREL CO HEALTH DEPT	3050	8,585,850	8,968	131,828	650,362	-	791,158	-	-	370,176	370,176	1,025,177	(175,387)	849,790
KNOX CO HEALTH DEPT	3051	15,603,238	16,298	239,573	1,181,917	-	1,437,787	-	-	936,886	936,886	1,863,075	(470,206)	1,392,868
MONROE CO HEALTH DEPT	3052	2,519,456	2,632	38,684	190,844	35,366	267,525	-	-	8,687	8,687	300,831	7,725	308,556
BULLITT CO HEALTH DEPT	3053	8,555,703	8,936	131,365	648,079	267,249	1,055,628	-	-	72,734	72,734	1,021,577	52,705	1,074,282
THREE RIVERS DIST HLTH	3054	16,975,376	17,731	260,641	1,285,854	-	1,564,225	-	-	775,874	775,874	2,026,912	(400,974)	1,625,938
ESTILL CO HEALTH DEPT	3055	3,929,359	4,104	60,332	297,642	157,649	519,726	-	-	-	-	469,178	92,199	561,376
OLDHAM CO HEALTH DEPT	3056	6,616,514	6,911	101,590	501,189	-	609,690	-	-	118,484	118,484	790,032	(90,182)	699,851
LEWIS CO HEALTH DEPT	3057	4,010,166	4,189	61,572	303,763	380,440	749,964	-	-	-	-	478,826	227,367	706,194
FLEMING CO HEALTH DEP	3058	2,807,545	2,932	43,107	212,666	60,253	318,959	-	-	623	623	335,230	24,503	359,732
JESSAMINE CO HEALTH DEPT	3059	7,505,862	7,840	115,245	568,555	536,929	1,228,570	-	-	-	-	896,223	295,650	1,191,873
POWELL CO HEALTH DEPT	3060	1,968,821	2,056	30,229	149,135	91,907	273,327	-	-	-	-	235,083	56,644	291,548
ANDERSON CO HEALTH DEPT	3061	4,403,623	4,600	67,613	333,566	480,747	886,527	-	-	-	-	525,806	245,345	771,151
MADISON CO HEALTH DEP	3062	29,130,549	30,427	447,272	2,206,586	-	2,684,284	-	-	1,142,674	1,142,674	3,478,277	(523,978)	2,954,300
JOHNSON CO HEALTH DEPT	3064	9,758,334	10,193	149,830	739,176	-	899,198	-	-	1,264,745	1,264,745	1,165,175	(772,637)	392,538
MAGOFFIN CO HEALTH DEPT	3065	4,222,311	4,410	64,830	319,832	-	389,072	-	-	405,714	405,714	504,157	(175,132)	329,025
ALLEN CO HEALTH DEPT	3066	6,333,228	6,615	97,241	479,730	28,726	612,312	-	-	10,260	10,260	756,207	18,723	774,930
FRANKLIN CO HEALTH DEPT	3067	18,716,194	19,549	287,369	1,417,717	90,967	1,815,603	-	-	123,672	123,672	2,234,771	(61,192)	2,173,579
LINCOLN CO HEALTH DEPT	3068	3,514,679	3,671	53,965	266,230	30,525	354,392	-	-	254,875	254,875	419,663	(81,337)	338,326
WOODFORD CO HEALTH DEPT	3069	3,852,766	4,024	59,156	291,840	92,765	447,785	-	-	394,471	394,471	460,032	(89,469)	370,563
MUHLNBERG CO.HEALTH DEPT	3072	5,571,324	5,819	85,542	422,018	32,721	546,100	-	-	22,548	22,548	665,233	16,820	682,054
MARSHALL CO HEALTH DEPT	3073	11,504,089	12,016	176,634	871,414	524,194	1,584,258	-	-	-	-	1,373,624	295,077	1,668,700
CHRISTIAN CO HEALTH DEPT	3074	11,159,836	11,656	171,349	845,337	322,879	1,351,221	-	-	144,807	144,807	1,332,519	18,129	1,350,648
HOPKINS CO HEALTH DEPT	3075	10,116,521	10,567	155,330	766,308	78,043	1,010,248	-	-	-	-	1,207,944	59,249	1,267,193
TODD CO HEALTH DEPT	3076	2,691,387	2,811	41,324	203,868	169,105	417,108	-	-	-	-	321,360	93,798	415,158
BRACKEN CO HEALTH DEPT	3077	2,339,370	2,443	35,919	177,203	45,703	261,269	-	-	1,675	1,675	279,328	17,624	296,952
MONTGOMERY CO HEALTH DEPT	3078	10,728,899	11,206	164,732	812,694	19,460	1,008,093	-	-	16,167	16,167	1,281,064	(4,859)	1,276,204
GARRARD COUNTY HEALTH DPT	3079	3,031,353	3,166	46,544	229,619	7,350	286,679	-	-	57,483	57,483	361,953	(17,972)	343,981
BRECKINRIDGE CO HEALTH BD	3080	3,677,229	3,841	56,460	278,543	88,118	426,963	-	-	-	-	439,073	43,883	482,956
ASHLAND BOYD CO HEALTH DP	3081	8,579,186	8,961	131,725	649,858	-	790,544	-	-	302,829	302,829	1,024,381	(168,963)	855,418
LAWRENCE CO HEALTH DEPT	3082	5,518,642	5,764	84,733	418,027	530,793	1,039,317	-	-	-	-	658,943	262,370	921,313
GRAVES CO HEALTH CENTER	3083	7,024,013	7,337	107,847	532,056	669,453	1,316,693	-	-	-	-	838,689	421,152	1,259,840
CALLOWAY CO HEALTH DEPT	3084	4,493,261	4,693	68,990	340,356	136,758	550,797	-	-	-	-	536,509	73,170	609,679
BELL CO HEALTH DEPT	3085	7,649,226	7,990	117,447	579,415	-	704,851	-	-	653,162	653,162	913,341	(443,086)	470,255
GRAYSON COUNTY HEALTH DEPT	3086	3,178,854	3,320	48,808	240,792	-	292,921	-	-	66,682	66,682	379,565	(44,292)	335,273
HARLAN CO HEALTH DEPT	3087	6,751,653	7,052	103,665	511,425	603,636	1,225,779	-	-	-	-	806,168	310,219	1,116,387
KENTUCKY STATE UNIVERSITY	3801	29,146,180	30,443	447,512	2,207,770	-	2,685,725	-	-	3,394,261	3,394,261	3,480,144	(1,746,629)	1,733,515
KCTCS	5470	193,546,514	202,160	2,971,722	14,660,793	-	17,834,675	-	-	13,978,085	13,978,085	23,110,050	(7,004,557)	16,105,494
ASST OF COMMONWEALTH														
ATTY	7403	7,269,815	7,593	111,621	550,675	897,037	1,566,927	-	-	-	-	868,038	526,193	1,394,232



	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense Deferred Amounts from		
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes in Proportion & Differences Between Employer Contributions & Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
KENTUCKY HOUSING CORP	7407	84,211,186	87,959	1,292,982	6,378,843	-	7,759,784	-	-	-	1,947,571	1,947,571	10,055,075	(1,321,162)	8,733,913
FRANKLIN CO COUNCIL AGING	7408	1,333,910	1,393	20,481	101,041	73,679	196,594	-	-	-	-	-	159,273	37,359	196,632
MUN ELEC POW ASSOC OF KY COMMONWEALTH CREDIT UNION	7409	892,698	932	13,707	67,620	32,032	114,291	-	-	-	-	-	106,591	20,127	126,718
HIGHSCHOOL ATHLETIC ASSOC	7410	99,405,576	103,829	1,526,278	7,529,790	5,115,262	14,275,159	-	-	-	-	-	11,869,332	2,927,397	14,796,729
KY OFFICE OF BAR ADMISSIO	7415	2,321,503	2,425	35,644	175,850	161,753	375,672	-	-	-	-	-	277,195	82,226	359,420
MASTER COMM BOONE CO	7416	1,400,384	1,463	21,502	106,076	-	129,041	-	-	-	59,344	59,344	167,210	(27,576)	139,634
MASTER COMM CAMPBELL CO	7417	1,032,683	1,079	15,856	78,224	59,231	154,389	-	-	-	19,419	19,419	123,305	9,042	132,347
MASTER COMM CHRISTIAN CO	7718	1,358,181	1,419	20,854	102,880	419,949	545,101	-	-	-	-	-	162,171	333,120	495,291
MASTER COMM CLARK CO	7720	795,683	831	12,217	60,272	245,431	318,751	-	-	-	-	-	95,007	195,159	290,166
MASTER COMM CLARK CO	7724	497,418	520	7,637	37,678	204,186	250,021	-	-	-	99,287	99,287	59,393	122,151	181,544
MASTER COMM CLINTON/CUMBE	7725	143,800	150	2,208	10,893	44,290	57,541	-	-	-	-	-	17,170	35,270	52,440
MASTER COMM DAVIESS CO	7727	217,137	227	3,334	16,448	79,991	99,999	-	-	-	-	-	25,927	53,218	79,145
MASTER COMM FAYETTE CO	7730	1,505,566	1,573	23,117	114,044	487,197	625,930	-	-	-	49,175	49,175	179,769	369,353	549,123
MASTER COMM GARRARD CO	7734	1,319,158	1,378	20,254	99,924	431,774	553,330	-	-	-	-	-	157,512	323,476	480,988
MASTER COMM GRANT CO	7740	131,171	137	2,014	9,936	40,578	52,665	-	-	-	-	-	15,662	32,172	47,834
MASTER COMM GRAYSON CO	7741	741,701	775	11,388	56,183	227,679	296,024	-	-	-	-	-	88,561	181,922	270,483
MASTER COMM HARDIN CO	7743	373,704	390	5,738	28,307	115,109	149,545	-	-	-	-	-	44,621	91,660	136,281
MASTER COMM HENDERSON CO	7747	1,073,243	1,121	16,479	81,296	341,635	440,531	-	-	-	-	-	128,148	263,204	391,352
MASTER COMM HOPKINS CO	7751	41,249	43	633	3,125	216,579	220,380	-	-	-	391,802	391,802	4,925	10,690	15,615
MASTER COMM JEFF CIRCUIT	7753	690,643	721	10,604	52,315	217,104	280,744	-	-	-	-	-	82,465	169,383	251,848
MASTER COMM JESSAMINE COUNTY	7756	3,321,537	3,469	50,999	251,600	1,185,409	1,491,477	-	-	-	320,915	320,915	396,602	815,167	1,211,769
MASTER COMM KENTON CO	7757	705,104	736	10,826	53,410	217,423	282,396	-	-	-	2,384	2,384	84,192	172,950	257,141
MASTER COMM LAUREL CO	7759	1,350,027	1,410	20,728	102,262	422,830	547,230	-	-	-	17,129	17,129	161,197	331,156	492,354
MASTER COMM MCCRACKEN CO	7763	514,725	538	7,903	38,989	158,546	205,977	-	-	-	-	-	61,460	126,248	187,708
MASTER COMM MADISON CO	7773	764,389	798	11,736	57,901	235,909	306,345	-	-	-	-	-	91,270	187,483	278,753
MASTER COMM MASON CO	7776	745,768	779	11,451	56,491	228,708	297,428	-	-	-	111	111	89,047	182,920	271,967
MASTER COMM MEADE CO	7781	273,298	285	4,196	20,702	94,644	119,828	-	-	-	20,849	20,849	32,633	67,064	99,697
MASTER COMM MEADE CO	7782	594,990	621	9,136	45,069	184,758	239,584	-	-	-	-	-	71,044	145,931	216,974
MASTER COMM NELSON CO	7790	659,037	688	10,119	49,921	202,997	263,725	-	-	-	-	-	78,691	161,644	240,335
MASTER COMM OHIO COUNTY	7792	169,225	177	2,598	12,818	86,038	101,631	-	-	-	65,617	65,617	20,206	41,603	61,809
MASTER COMM OLDHAM CO	7793	719,795	752	11,052	54,523	223,655	289,981	-	-	-	-	-	85,946	176,540	262,486
MASTER COMM OWEN CO	7794	151,293	158	2,323	11,460	79,419	93,360	-	-	-	63,464	63,464	18,065	37,202	55,266
MASTER COMM PIKE CO	7798	575,236	601	8,832	43,573	186,052	239,058	-	-	-	18,610	18,610	68,685	141,120	209,805
MASTER COMM FOR FLEMING	7799	308,267	322	4,733	23,351	129,417	157,823	-	-	-	-	-	36,808	75,505	112,313
MASTER COMM SCOTT CO	7805	804,358	840	12,350	60,929	247,644	321,763	-	-	-	-	-	96,043	197,288	293,331
MASTER COMM SIMPSON CO	7807	408,961	427	6,279	30,978	125,969	163,653	-	-	-	-	-	48,831	100,307	149,138
MASTER COMM WARREN CO	7814	1,225,074	1,280	18,810	92,797	422,272	535,158	-	-	-	89,660	89,660	146,278	300,614	446,892
LOGAN CO MASTER COM	7817	144,546	151	2,219	10,949	85,144	98,463	-	-	-	-	-	17,259	35,329	52,589
MASTER COMM FLOYD CO	7819	528,091	552	8,108	40,002	311,069	359,731	-	-	-	-	-	63,056	129,074	192,130
MASTER COMM BARREN CO	7820	603,763	631	9,270	45,734	186,861	242,496	-	-	-	-	-	72,091	148,084	220,175
MASTER COMM MUHLENBERG CO	7821	397,059	415	6,096	30,076	154,876	191,464	-	-	-	63,668	63,668	47,410	97,483	144,893
NORTHERN KY REG MHMR BD	8202	31,101,289	32,485	477,531	2,355,866	-	2,865,882	-	-	-	9,557,613	9,557,613	3,713,590	(5,066,633)	(1,353,043)
COMMUNICARE INC	8204	66,301,046	69,252	1,017,989	5,022,183	-	6,109,423	-	-	-	6,496,918	6,496,918	7,916,549	(3,778,549)	4,138,000
ADANTA/BEHAVIORAL HLTH SR	8205	54,342,797	56,761	834,382	4,116,367	72,768	5,080,278	-	-	-	2,003,624	2,003,624	6,488,697	(1,572,705)	4,915,993
CUMBERLAND RIVER MHMR	8208	101,932,255	106,469	1,565,072	7,721,181	-	9,392,722	-	-	-	4,925,585	4,925,585	12,171,025	(2,472,751)	9,698,274
WESTERN KY REG MHMR ADV	8209	30,284,100	31,632	464,983	2,293,965	-	2,790,580	-	-	-	2,677,858	2,677,858	3,616,015	(1,580,382)	2,035,633
BLUEGRASS.ORG	8210	294,321,933	307,420	4,519,032	22,294,346	-	27,120,798	-	-	-	32,916,493	32,916,493	35,142,946	(25,422,950)	9,719,996
PENNYROYAL REG MHMR BD	8211	51,760,795	54,064	794,738	3,920,785	-	4,769,587	-	-	-	5,251,446	5,251,446	6,180,398	(3,205,200)	2,975,199
GREEN RVR REG MHMR BD	8213	34,139,058	35,658	524,173	2,585,971	782,323	3,928,125	-	-	-	-	-	4,076,309	333,335	4,409,644



	Deferred Outflows of Resources								Deferred Inflows of Resources					Pension Expense Deferred Amounts from	
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion & Differences Between Employer Contributions & Investment Earnings on Pension Plan Investments	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes in Proportion & Differences Between Employer Contributions & Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Non-Hazardous Employer															
COMPREHEND INC REG MHMR B	8216	27,780,055	29,016	426,536	2,104,288	808,274	3,368,115	-	-	-	-	-	3,317,024	341,172	3,658,197
LIFESKILLS INC	8220	89,008,086	92,969	1,366,634	6,742,199	10,259,931	18,461,733	-	-	-	-	-	10,627,840	5,026,757	15,654,597
MOUNTAIN COMP CARE CENTER	8221	45,561,404	47,589	699,552	3,451,193	-	4,198,334	-	-	3,117,543	3,117,543	5,440,172	(1,779,658)	3,660,514	
KY EMPLOYERS MUTUAL INS	9940	105,685,807	110,389	1,622,705	8,005,506	1,636,584	11,375,183	-	-	1,256,945	1,256,945	12,619,211	787,713	13,406,924	
LEGS GENERAL ASSEMBLY	10005	8,310,927	8,681	127,606	629,537	909,664	1,675,488	-	-	80,281	80,281	992,350	313,229	1,305,579	
LEGS LEGISLATIVE RES COMM	10010	139,188,476	145,383	2,137,106	10,543,272	2,919,789	15,745,549	-	-	-	-	16,619,533	1,434,348	18,053,881	
JUDL JUDICIAL RET SYSTEM	20020	1,237,225	1,292	18,996	93,718	16,480	130,486	-	-	-	-	147,728	10,744	158,472	
JUDL ADM OFF OF THE COURT	20025	364,637,513	380,865	5,598,661	27,620,622	20,792,981	54,393,129	-	-	-	-	43,538,843	12,452,715	55,991,558	
UNIFIED PROSECUTORIAL SYS	31030	342,025,004	357,246	5,251,467	25,907,766	10,995,964	42,512,444	-	-	-	-	40,838,840	6,436,455	47,275,295	
DEPT OF AGRICULTURE	31035	64,023,801	66,873	983,024	4,849,685	-	5,899,583	-	-	2,049,208	2,049,208	7,644,639	(1,137,497)	6,507,142	
ATTORNEY GENERALS OFFICE	31040	64,646,410	67,523	992,584	4,896,847	449,785	6,406,739	-	-	903,947	903,947	7,718,981	(15,254)	7,703,727	
AUDITOR OF PUBLIC ACCOUNT	31045	47,697,332	49,820	47,697,332	3,612,985	-	187,865	-	-	-	-	5,695,208	136,111	5,831,319	
REGISTRY OF ELECTION	31066	4,191,189	4,378	64,352	317,475	62,577	448,782	-	-	-	74,326	74,326	500,441	(33,495)	466,945
GOVERNORS OFFICE	31070	14,543,357	15,191	223,299	1,101,633	153,257	1,493,380	-	-	-	2,202	2,202	1,736,522	61,830	1,798,352
DEPT OF VETERANS AFFAIRS	31074	192,072,647	200,620	2,949,092	14,549,150	2,737,604	20,436,467	-	-	-	-	-	22,934,066	1,661,606	24,595,672
MILITARY AFFAIRS COMM	31076	780,240	815	11,980	59,102	8,175	80,071	-	-	-	62,002	62,002	93,163	(46,209)	46,954
KY INFRASTRUCTURE	31082	5,511,437	5,757	84,623	417,481	162,698	670,559	-	-	-	219,960	219,960	658,083	38,889	696,971
LT GOVERNORS OFFICE	31085	1,716,421	1,793	26,354	130,016	435,009	593,171	-	-	-	149,814	149,814	204,946	60,650	265,596
AGRICULTURAL DEVELOP BD	31089	4,779,255	4,992	73,381	362,020	-	440,393	-	-	-	556,652	556,652	570,658	(235,323)	335,335
OFF OF HOMELAND SECURITY	31094	6,701,694	7,000	102,898	507,641	-	617,539	-	-	-	61,857	61,857	800,203	(35,833)	764,370
DEPT MILITARY AFFAIRS	31095	130,654,947	136,469	2,006,082	9,896,872	-	12,039,424	-	-	5,024,752	5,024,752	15,600,603	(3,139,896)	12,460,708	
OFF OF MINORITY EMPOWMENT	31097	279,746	292	4,295	21,190	4,637	30,415	-	-	-	166,778	166,778	33,403	(65,493)	(32,091)
FAITH BASED/NONPROFIT SOC	31099	158,455	166	2,433	12,003	3,679	18,280	-	-	-	107,323	107,323	18,920	(41,589)	(22,669)
OFF OF SECRETARY TO CABIN	31110	849,830	888	13,048	64,373	299,066	377,375	-	-	-	-	-	101,472	125,609	227,082
GOV OFF LOCAL DEVELOPMENT	31112	17,573,467	18,356	269,824	1,331,158	-	1,619,337	-	-	-	1,355,589	1,355,589	2,098,326	(629,999)	1,468,327
SECRETARY OF STATE	31120	9,264,426	9,677	142,246	701,763	124,993	978,680	-	-	-	116,461	116,461	1,106,201	51,671	1,157,872
STATE TREASURERS OFFICE	31125	9,294,713	9,708	142,711	704,057	223,386	1,079,863	-	-	-	108,522	108,522	1,109,817	5,873	1,115,691
EARLY CHILDHOOD ADVISORY COUNCIL	31135	3,826,231	3,997	58,748	289,830	495,862	848,436	-	-	-	375,945	375,945	456,864	240,696	697,559
BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	31136	448,090	468	6,880	33,942	30,931	72,221	-	-	-	10,212	10,212	53,503	20,507	74,011
KY COMM NETWORK AUTH	31137	2,249,778	2,350	34,543	170,417	1,325,217	1,532,526	-	-	-	-	-	268,630	549,882	818,513
BOARD OF ACCOUNTANCY	31150	1,484,676	1,551	22,796	112,461	63,684	200,492	-	-	-	-	-	177,275	29,861	207,135
BOARD OF AUCTIONEERS	31155	270,881	283	4,159	20,519	10,074	35,035	-	-	-	64,904	64,904	32,344	(47,743)	(15,399)
BOARD OF BARBERING	31165	648,574	677	9,958	49,128	42,758	102,522	-	-	-	33,002	33,002	77,442	20,513	97,954
BOARD OF CHIROPRACTIC EXM	31170	851,773	890	13,078	64,520	20,090	98,578	-	-	-	-	-	101,704	11,905	113,609
BOARD OF DENTISTRY	31180	1,472,450	1,538	22,608	111,535	33,719	169,400	-	-	-	233,511	233,511	175,815	(69,917)	105,898
BOARD OF ELECTIONS	31185	3,604,521	3,765	55,344	273,036	12,127	344,271	-	-	-	52,160	52,160	430,391	(11,942)	418,449
BRD OF EMBALMERS/FUN DIR	31190	1,223,023	1,277	18,778	92,642	84,118	196,815	-	-	-	23,624	23,624	146,033	16,005	162,038
BOARD OF EXM ARCHITECTS	31200	1,237,387	1,292	18,999	93,730	22,845	136,867	-	-	-	-	-	147,748	13,075	160,823
KY LANDSCAPE ARCH REG BD	31205	170,651	178	2,620	12,927	3,979	19,704	-	-	-	-	-	20,376	2,204	22,580
BD EXAMINERS OF SOCIAL WK	31215	1,092,813	1,141	16,779	82,779	176,467	277,167	-	-	-	-	-	130,485	80,033	210,519
BD OF HAIRDRESSERS/CSMTG	31225	3,380,057	3,530	51,898	256,033	98,988	410,449	-	-	-	43,776	43,776	403,589	61,026	464,615
BD OF MEDICAL LICENSURE	31245	4,703,786	4,913	72,222	356,303	-	433,438	-	-	-	44,032	44,032	561,647	(31,555)	530,091
BOARD OF NURSING	31250	17,217,114	17,983	264,352	1,304,165	951,790	2,538,290	-	-	-	-	-	2,055,776	494,816	2,550,593
BOARD OF OPTOMETRIC EXM	31260	500,796	523	7,689	37,934	10,041	56,188	-	-	-	-	-	59,797	6,342	66,138
KY RESPIRATORY CARE BD	31263	613,644	641	9,422	46,482	11,281	67,826	-	-	-	-	-	73,271	6,045	79,316
PERSONNEL BOARD	31268	2,344,172	2,448	35,993	177,567	11,840	227,848	-	-	-	81,136	81,136	279,901	(24,194)	255,707
KY BOARD OF PHARMACY	31270	5,314,421	5,551	81,598	402,558	78,315	568,021	-	-	-	36,542	36,542	634,558	47,489	682,047
BD OF PHYSICAL THERAPY	31275	914,319	955	14,038	69,258	116,527	200,778	-	-	-	-	-	109,173	77,143	186,316
BOARD OF REAL ESTATE APPR	31284	1,793,934	1,874	27,544	135,887	60,885	226,190	-	-	-	-	-	214,201	44,845	259,046
BD OF PROF ENGINEERS & LA	31290	4,089,007	4,271	62,783	309,735	78,704	455,493	-	-	-	-	-	488,240	47,896	536,136
SCHOOL FAC CONSTR COMM	31345	1,210,220	1,264	18,582	91,672	26,302	137,820	-	-	-	86,537	86,537	144,504	(14,866)	129,638



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



Non-Hazardous Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense Deferred Amounts from		
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportion & Differences Between Employer Contributions & Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense		
OFF HUMAN RESOURCE															
MANAGE	53729	201,878,270	210,862	3,099,648	15,291,908	-	18,602,419	-	-	-	7,253,357	7,253,357	24,104,888	(4,583,591)	19,521,297
H&FS DEPT HUMAN SUPPORT S	53730	5,194,431	5,426	79,756	393,469	432,061	910,711	-	-	-	-	-	620,231	255,230	875,461
H&FS DEPT FOR COMM BASE S	53736	1,116,944,947	1,166,652	17,149,622	84,606,530	11,582,450	114,505,254	-	-	-	-	-	133,366,669	7,969,608	141,336,277
DEPT FOR MEDICAID SERVICE	53746	60,421,069	63,110	927,708	4,576,785	3,373,635	8,941,238	-	-	-	-	-	7,214,462	2,358,888	9,573,350
COMM CHILDREN SPEC HEALTH	53767	49,882,328	52,102	765,895	3,778,495	2,371,042	6,967,534	-	-	-	125,244	125,244	5,956,104	883,639	6,839,743
J&PS OFF OF SECRETARY	54500	35,198,649	36,765	540,442	2,666,233	277,361	3,520,801	-	-	-	41,015	41,015	4,202,827	82,275	4,285,103
DEPT OF PUBLIC ADVOCACY	54515	173,442,530	181,161	2,663,044	13,137,953	7,189,873	23,172,032	-	-	-	-	-	20,709,573	3,513,187	24,222,759
J&PS DEPT OF KY STATE POL	54520	211,711,165	221,133	3,250,623	16,036,732	3,197,096	22,705,583	-	-	-	-	-	25,278,966	1,524,964	26,803,929
J&PS OF JUVENILE JUSTICE	54523	336,581,184	351,560	5,167,882	25,495,407	1,766,408	32,781,257	-	-	-	2,304,201	2,304,201	40,188,831	457,026	40,645,857
DEPT OF CRIMINAL JUST TRN	54525	47,760,768	49,886	733,321	3,617,791	59,590	4,460,587	-	-	-	458,208	458,208	5,702,783	(341,840)	5,360,943
J&PS DEPT OF CORRECTIONS	54527	91,650,859	95,730	1,407,211	6,942,384	3,151,543	11,596,869	-	-	-	-	-	10,943,395	1,544,438	12,487,833
OFFICE OF THE SECRETARY	55790	30,956,997	32,335	475,315	2,344,936	613,940	3,466,526	-	-	-	-	-	3,696,361	353,658	4,050,019
DEPT PERSONNEL ADMIN	55793	30,172,818	31,516	463,275	2,285,536	-	2,780,326	-	-	-	412,600	412,600	3,602,728	(192,138)	3,410,589
DEPT FOR EMPLOYEE INS	55794	16,001,814	16,714	245,693	1,212,108	610,356	2,084,870	-	-	-	811,112	811,112	1,910,666	151,723	2,062,389
OFFICE OF THE SECRETARY	56102	13,656,903	14,265	209,689	1,034,485	288,086	1,546,525	-	-	-	43,010	43,010	1,630,676	212,622	1,843,299
DEPT OF WRKPLACE STANDARD	56106	38,599,193	40,317	592,654	2,923,818	-	3,566,789	-	-	-	617,160	617,160	4,608,863	(336,098)	4,272,765
DEPT OF WORKERS CLAIMS	56107	56,289,869	58,795	864,277	4,263,854	1,143,195	6,330,121	-	-	-	1,617,537	1,617,537	6,721,184	243,379	6,964,562
KY OSH REVIEW COMMISSION	56113	2,607,765	2,724	40,040	197,533	113,392	353,689	-	-	-	59,629	59,629	311,375	(653)	310,723
WORKERS COMP FUNDING															
COMM	56114	5,819,930	6,079	89,359	440,849	79,878	616,165	-	-	-	490,965	490,965	694,918	(139,817)	555,100
GEN ADM PROG SUPP S SERVI	56115	18,620,408	19,449	285,899	1,410,462	310,095	2,025,904	-	-	-	104,038	104,038	2,223,334	45,439	2,268,773
OFF OF INSPCT GEN S SVCS	56116	1,083,124	1,131	16,630	82,045	-	99,806	-	-	-	367,274	367,274	129,328	(171,656)	(42,328)
ENVIRONMENTAL QUAL COMM	57121	430,823	450	6,615	32,634	5,392	45,091	-	-	-	143,767	143,767	51,442	(55,341)	(3,899)
MINE SAFETY REV COMM	57122	141,450	148	2,172	10,715	4,216	17,250	-	-	-	259,429	259,429	16,890	(104,275)	(87,385)
KY PUBLIC SVC COMMISSION	57123	34,436,811	35,969	528,744	2,608,525	300,139	3,473,378	-	-	-	209,807	209,807	4,111,861	(43,307)	4,068,555
KY STATE NATURE PRES COMM	57124	4,607,958	4,813	70,751	349,044	112,076	536,684	-	-	-	159,071	159,071	550,204	(80,753)	469,452
OFFICE OF THE SECRETARY	57126	15,037,017	15,706	230,879	1,139,026	-	1,385,612	-	-	-	3,130,437	3,130,437	1,795,466	(1,416,956)	378,510
DEPT FOR ENERGY DEV & IND	57127	5,298,127	5,534	81,348	401,323	149,951	638,156	-	-	-	211,331	211,331	632,613	32,272	664,884
DEPT FOR NATURAL RESOURCE	57128	174,779,618	182,558	2,683,574	13,239,235	-	16,105,367	-	-	-	10,245,584	10,245,584	20,869,225	(6,480,502)	14,388,723
DEPT FOR ENVIRONM PROTECT	57129	225,503,998	235,540	3,462,398	17,081,514	5,007,615	25,787,067	-	-	-	156,795	156,795	26,925,872	1,952,413	28,878,285
BRD OF CLMS & CRIME VICTI	58175	4,708,884	4,918	72,300	356,689	226,954	660,862	-	-	-	282,642	282,642	562,255	64,284	626,539
KY BOARD OF TAX APPEALS	58300	1,388,446	1,450	21,318	105,172	105,302	233,242	-	-	-	156,205	156,205	165,785	(81,271)	84,514
KY HORSE RACING AUTHORITY	58374	13,330,561	13,924	204,678	1,009,765	433,442	1,661,809	-	-	-	459,831	459,831	1,591,710	155,952	1,747,662
OFFICE OF THE SECRETARY	58675	15,792,866	16,496	242,484	1,196,281	-	1,455,261	-	-	-	151,720	151,720	1,885,717	(97,736)	1,787,981
DEPT OF INSURANCE	58676	33,022,490	34,492	507,029	2,501,393	392,592	3,435,506	-	-	-	1,614,147	1,614,147	3,942,987	(355,697)	3,587,290
OFF OF OCCUP & PROFESSION	58677	4,053,371	4,234	62,236	307,035	23,028	396,533	-	-	-	-	-	483,985	15,535	499,520
KY BOXING & WRESTLING AUT	58678	251,876	263	3,867	19,079	5,966	29,175	-	-	-	-	-	30,075	3,604	33,679
DEPT OF ALCOHOL & BEVERA	58680	8,692,660	9,080	133,467	658,453	426,711	1,227,711	-	-	-	-	-	1,037,930	251,409	1,289,340
DEPT OF CHARITABLE GAMING	58681	9,068,405	9,472	139,237	686,915	233,872	1,069,496	-	-	-	144,528	144,528	1,082,795	(18,580)	1,064,215
DEPT OF FINANCIAL INSTITU	58685	34,323,977	35,851	527,012	2,599,978	1,397,837	4,560,679	-	-	-	-	-	4,098,389	606,666	4,705,054
DEPT OF HOUSING & BUILD C	58690	62,104,792	64,869	953,560	4,704,324	87,847	5,810,599	-	-	-	82,688	82,688	7,415,504	(29,699)	7,385,804
BRECKINRIDGE CO ATTORNEY	014A	716,657	749	11,004	54,285	55,472	121,509	-	-	-	-	-	85,571	33,837	119,408
CHRISTIAN COUNTY ATTORNEY	024A	159,635	167	2,451	12,092	-	14,710	-	-	-	-	-	172,665	172,665	(91,407)
EDMONSON COUNTY															
ATTORNEY	031A	151,786	159	2,331	11,498	45,437	59,424	-	-	-	-	-	18,124	25,305	43,429
KNOTT COUNTY ATTORNEY	060A	666,958	697	10,240	50,521	223,416	284,874	-	-	-	-	-	79,637	104,995	184,631
LOGAN COUNTY ATTORNEY	071A	817,819	854	12,557	61,948	13,749	89,108	-	-	-	-	-	97,650	10,984	108,634
MONROE CO ATTORNEY	086A	195,455	204	3,001	14,805	7,076	25,086	-	-	-	-	-	23,338	3,338	26,676
WAYNE COUNTY ATTORNEY	116A	977,578	1,021	15,010	74,050	104,302	194,383	-	-	-	37,164	37,164	116,726	13,548	130,274
ALLEN COUNTY ATTORNEY	W002	890,068	930	13,666	67,421	16,147	98,164	-	-	-	5,319	5,319	106,277	10,711	116,988
ANDERSON COUNTY ATTORNEY	W003	276,524	289	4,246	20,946	14,792	40,273	-	-	-	61,124	61,124	33,018	(42,761)	(9,743)
BARREN COUNTY ATTORNEY	W005	1,722,582	1,799	26,449	130,482	29,560	188,290	-	-	-	24,189	24,189	205,682	(7,086)	198,596



Non-Hazardous Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Total Employer Pension Expense	
		Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportion & Differences Between Employer Contributions & Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense		
BELL COUNTY ATTORNEY	W007	1,509,437	1,577	23,176	114,337	116,202	255,292	-	-	-	-	-	180,231	74,860	255,092
BOONE COUNTY ATTORNEY	W008	4,944,874	5,165	75,924	374,565	43,898	499,552	-	-	-	66,948	66,948	590,433	7,339	597,772
BOYLE COUNTY ATTORNEY	W011	207,393	217	3,184	15,710	14,957	34,067	-	-	-	31,410	31,410	24,763	(1,068)	23,696
BULLITT COUNTY ATTORNEY	W015	510,844	534	7,844	38,696	-	47,073	-	-	-	1,064,122	1,064,122	60,996	(516,895)	(455,898)
CARROLL COUNTY ATTORNEY	W021	767,958	802	11,791	58,171	37,070	107,834	-	-	-	46,146	46,146	91,697	10,508	102,204
CHILD SUPPORT ENFORCEMENT	W022	323,586	338	4,968	24,511	-	29,817	-	-	-	48,794	48,794	38,637	(25,226)	13,411
CASEY COUNTY ATTORNEY	W023	596,133	623	9,153	45,156	61,403	116,335	-	-	-	-	-	71,180	37,483	108,663
CLARK COUNTY ATTORNEY	W025	1,348,792	1,409	20,709	102,169	35,939	160,226	-	-	-	-	-	161,050	16,701	177,751
CRITTENDEN CO ATTORNEY	W028	384,674	402	5,906	29,138	-	35,446	-	-	-	23,819	23,819	45,931	(13,427)	32,505
DAVISS COUNTY ATTORNEY	W030	494,638	517	7,595	37,468	26,725	72,304	-	-	-	-	-	59,061	19,759	78,821
FLOYD COUNTY ATTORNEY	W036	2,947,465	3,079	45,256	223,265	174,657	446,256	-	-	-	64,075	64,075	351,936	21,212	373,148
FRANKLIN COUNTY ATTORNEY	W037	1,953,770	2,041	29,998	147,995	33,700	213,734	-	-	-	42,838	42,838	233,286	(20,287)	213,000
GALLATIN COUNTY ATTORNEY	W039	16,453	17	253	1,246	9,691	11,207	-	-	-	-	-	1,964	4,021	5,986
GARRARD COUNTY ATTORNEY	W040	715,821	748	10,991	54,222	35,786	101,747	-	-	-	-	-	85,471	21,441	106,912
GRANT COUNTY CHILD SUPPORT	W041	214,000	224	3,286	16,210	15,136	34,855	-	-	-	30,171	30,171	25,552	(411)	25,142
GRAVES COUNTY ATTORNEY	W042	1,574,121	1,644	24,169	119,237	15,555	160,605	-	-	-	-	-	187,955	9,953	197,908
HANCOCK COUNTY ATTORNEY	W046	209,163	218	3,211	15,844	10,787	30,061	-	-	-	205	205	24,975	8,545	33,519
HARRISON COUNTY ATTORNEY	W049	781,257	816	11,995	59,179	6,690	78,680	-	-	-	-	-	93,285	4,461	97,745
HICKMAN COUNTY ATTORNEY	W053	143,827	150	2,208	10,895	23,903	37,156	-	-	-	57,584	57,584	17,173	(4,771)	12,402
HOPKINS COUNTY ATTORNEY	W054	2,794,438	2,919	42,906	211,674	257,882	515,381	-	-	-	-	-	333,665	137,061	470,725
JACKSON COUNTY ATTORNEY	W055	83,573	87	1,283	6,331	16,948	24,649	-	-	-	734	734	9,979	6,445	16,424
JEFFERSON CO ATTORNEY	W056	2,134,390	2,229	32,772	161,676	-	196,677	-	-	-	703,322	703,322	254,853	(428,392)	(173,539)
LARUE COUNTY ATTORNEY	W062	880,519	920	13,520	66,698	48,187	129,324	-	-	-	-	-	105,137	32,139	137,276
LAUREL COUNTY ATTORNEY	W063	208,711	218	3,205	15,809	13,780	33,012	-	-	-	4,545	4,545	24,921	9,138	34,059
LEE COUNTY ATTORNEY	W065	468,210	489	7,189	35,466	10,063	53,207	-	-	-	4,176	4,176	55,906	6,317	62,223
MCCRACKEN COUNTY ATTORNEY	W073	465,709	486	7,151	35,277	33,563	76,476	-	-	-	-	-	55,607	18,464	74,071
MCCREARY COUNTY ATTORNEY	W074	980,661	1,024	15,057	74,283	-	90,365	-	-	-	32,083	32,083	117,094	(17,517)	99,577
MADISON COUNTY ATTORNEY	W076	3,289,593	3,436	50,509	249,181	28,009	331,134	-	-	-	-	-	392,787	14,966	407,753
MAGOFFIN CO ATTORNEY	W077	618,049	646	9,490	46,816	12,483	69,434	-	-	-	-	-	73,797	7,725	81,522
MEADE COUNTY ATTORNEY	W082	922,564	964	14,165	69,883	26,474	111,485	-	-	-	-	-	110,157	19,221	129,378
MENIFEE COUNTY ATTORNEY	W083	116,343	122	1,786	8,813	7,161	17,881	-	-	-	2,896	2,896	13,892	654	14,546
MERCER COUNTY ATTORNEY	W084	196,780	206	3,021	14,906	14,363	32,496	-	-	-	-	-	23,496	9,280	32,776
MONTGOMERY CO ATTORNEY	W087	941,006	983	14,448	71,280	22,069	108,780	-	-	-	-	-	112,359	11,973	124,332
MORGAN COUNTY ATTORNEY	W088	900,521	941	13,827	68,213	75,734	158,714	-	-	-	-	-	107,525	38,165	145,690
OLDHAM COUNTY ATTORNEY	W093	2,231,247	2,331	34,259	169,013	269,990	475,592	-	-	-	-	-	266,418	149,340	415,758
OWEN COUNTY ATTORNEY	W094	445,430	465	6,839	33,741	5,072	46,116	-	-	-	-	-	53,186	4,032	57,217
PENDLETON COUNTY ATTORNEY	W096	402,823	421	6,185	30,513	24,519	61,638	-	-	-	-	-	48,098	14,079	62,178
PULASKI COUNTY ATTORNEY	W100	2,214,721	2,313	34,005	167,761	43,030	247,109	-	-	-	4,275	4,275	264,444	14,434	278,879
ROCKCASTLE CO ATTORNEY	W102	887,987	928	13,634	67,263	8,441	90,266	-	-	-	48,673	48,673	106,028	(13,444)	92,585
ROWAN COUNTY ATTORNEY	W103	975,864	1,019	14,983	73,920	77,035	166,958	-	-	-	65,168	65,168	116,521	34,588	151,109
SHELBY COUNTY ATTORNEY	W106	755,662	789	11,602	57,240	53,681	123,313	-	-	-	-	-	90,228	34,887	125,116
SIMPSON COUNTY ATTORNEY	W107	515,887	539	7,921	39,078	50,813	98,351	-	-	-	24,894	24,894	61,599	30,321	91,920
SPENCER COUNTY ATTORNEY	W108	318,067	332	4,884	24,093	2,305	31,614	-	-	-	13,787	13,787	37,978	(3,877)	34,101
TODD COUNTY ATTORNEY	W110	130,613	136	2,005	9,894	-	12,036	-	-	-	17,313	17,313	15,596	(8,375)	7,221
TRIGG COUNTY ATTORNEY	W111	855,469	894	13,135	64,800	39,029	117,858	-	-	-	-	-	102,146	22,627	124,772
TRIMBLE COUNTY ATTORNEY	W112	445,751	466	6,844	33,765	76,613	117,688	-	-	-	-	-	53,224	50,326	103,550
UNION COUNTY ATTORNEY	W113	637,027	665	9,781	48,254	-	58,700	-	-	-	36,910	36,910	76,063	(26,796)	49,267
WEBSTER COUNTY ATTORNEY	W117	660,477	690	10,141	50,030	4,066	64,927	-	-	-	28,590	28,590	78,863	(8,610)	70,253
WHITLEY COUNTY ATTORNEY	W118	1,366,551	1,427	20,982	103,514	35,536	161,460	-	-	-	-	-	19,959	163,170	183,129
FAYETTE CO ATTORNEY OFF	X034	1,345,414	1,405	20,658	101,913	72,427	196,403	-	-	-	116,511	116,511	160,647	9,597	170,243
KENTON COUNTY ATTORNEY	X059	381,842	399	5,863	28,924	59,433	94,619	-	-	-	-	-	45,593	24,711	70,305



	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense Deferred Amounts from		
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Non-Hazardous Employer															
MASTER COMM BOURBON CO	7719	-	-	-	-	76,001	76,001	-	-	-	146,016	146,016	-	213	213
BATH COUNTY ATTORNEY	W006	-	-	-	-	-	-	-	-	-	292,298	292,298	-	(175,131)	(175,131)
KY RIVER COMM CARE INC	8201	-	-	-	-	-	-	-	-	-	47,792	47,792	-	(38,234)	(38,234)
		\$11,399,489,047	\$11,906,801	\$175,028,262	\$863,490,372	\$229,015,112	\$1,279,440,547	\$ -	\$ -	\$ -	\$229,015,112	\$ 29,015,112	\$1,361,134,124	\$ -	\$1,361,134,124



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



SCHEDULE C

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

This schedule summarizes the major retirement benefit provisions of KERS included in the valuation. It is not intended to be, nor should it be interpreted as, a complete statement of all plan provisions.

Plan Year: July 1 through June 30

Non-Hazardous Normal Retirement:

Members whose participation began before 8/1/2004

<i>Age Requirement</i>	65
<i>Service Requirement</i>	At least one month of non-hazardous duty service credit
<i>Amount</i>	<p>If a member has at least 48 months of service, the monthly benefit is 1.97% times final average compensation times years of service. For members who were participants in any one of the state retirement systems from January 1, 1998 through January 1, 1999, the benefit factor is 2.00%. For those members who retired between January 1, 1999 and January 31, 2009 with at least 240 months of service, the benefit factor is 2.20%.</p> <p>Final compensation is calculated by taking the average of the highest five (5) fiscal years of salary. If the number of months of service credit during the five (5) year period is less than forty-eight (48), one (1) or more additional fiscal years shall be used.</p> <p>If a member has less than 48 months of service, the monthly benefit is the actuarial equivalent of two times the member's contributions with interest.</p>

Members whose participation began on or after 8/1/2004, but before 9/1/2008

<i>Age Requirement</i>	65
<i>Service Requirement</i>	At least one month of non-hazardous duty service credit
<i>Amount</i>	If a member has at least 48 months of service, the monthly benefit is 2.00% multiplied by final average compensation, multiplied by years of service.



Final compensation is calculated by taking the average of the highest five (5) fiscal years of salary. If the number of months of service credit during the five (5) year period is less than forty-eight (48), one (1) or more additional fiscal years shall be used.

If a member has less than 48 months of service, the monthly benefit is the actuarial equivalent of two times the member's contributions with interest.

Members whose participation began on or after 9/1/2008 but before 1/1/2014

Requirement

Age 65 with 60 months of non-hazardous duty service credit, or age 57 if age plus service equals at least 87.

Amount

The monthly benefit is the following benefit factor based on service credit at retirement plus 2.00% for each year of service greater than 30 years, multiplied by final average compensation, multiplied by years of service.

Service Credit	Benefit Factor
10 years or less	1.10%
10+ – 20 years	1.30%
20+ – 26 years	1.50%
26+ – 30 years	1.75%

Final compensation is calculated by taking the average of the last (not highest) five (5) complete fiscal years of salary. Each fiscal year used to determine final compensation must contain twelve (12) months of service credit.

Members whose participation began on or after 1/1/2014

Requirement

Age 65 with 60 months of non-hazardous duty service credit, or age 57 if age plus service equals at least 87.

Amount

Each year that a member is an active contributing member to the System, the member and the member's employer will contribute 5.00% and 4.00% of creditable compensation respectively into a hypothetical account. This hypothetical account will earn interest annually on both the member's and employer's contribution at a minimum rate of 4%. If the System's geometric average net investment return for the previous five years exceeds 4%, then the hypothetical account will be credited with an additional amount of interest equal to 75% of the amount



of the return which exceeds 4%. All interest credits will be applied to the hypothetical account balance on June 30 based on the account balance as of June 30 of the previous year.

Upon retirement the hypothetical account which includes member contributions, employer contributions and interest credits can be withdrawn from the System as a lump sum or annuitized into a single life annuity option.

Hazardous Normal Retirement:

Members whose participation began before 9/1/2008

Age Requirement 55

Service Requirement At least one month of hazardous duty service credit

Amount If a member has at least 60 months of service, the monthly benefit is 2.49% multiplied by final average compensation, multiplied by years of service.

Final compensation is calculated by taking the average of the highest three (3) fiscal years of salary. If the number of months of service credit during the three (3) year period is less than twenty-four (24), one (1) or more additional fiscal years shall be used.

If a member has less than 60 months of service, the monthly benefit is the actuarial equivalent of two times the member's contributions with interest.

Members whose participation began on or after 9/1/2008 but before 1/1/2014

Age Requirement 60

Service Requirement At least 60 months of hazardous duty service credit

Amount The monthly benefit is the following benefit factor based on service credit at retirement, multiplied by final average compensation, multiplied by years of service.

Service Credit	Benefit Factor
10 years or less	1.30%
10+ – 20 years	1.50%
20+ – 25 years	2.25%
25+ years	2.50%



Final compensation is calculated by taking the average of the highest three (3) complete fiscal years of salary. Each fiscal year used to determine final compensation must contain twelve (12) months of service credit.

Members whose participation began on or after 1/1/2014

<i>Age Requirement</i>	60
<i>Service Requirement</i>	At least 60 months of hazardous duty service credit or 25 or more years of service, with no age requirement
<i>Amount</i>	<p>Each year that a member is an active contributing member to the System, the member and the member's employer will contribute 8.00% and 7.50% of creditable compensation respectively into a hypothetical account. This hypothetical account will earn interest annually on both the member's and employer's contribution at a minimum rate of 4%. If the System's geometric average net investment return for the previous five years exceeds 4%, then the hypothetical account will be credited with an additional amount of interest equal to 75% of the amount of the return which exceeds 4%. All interest credits will be applied to the hypothetical account balance on June 30 based on the account balance as of June 30 of the previous year.</p> <p>Upon retirement the hypothetical account which includes member contributions, employer contributions and interest credits can be withdrawn from the System as a lump sum or annuitized into a single life annuity option.</p>

Non-Hazardous Early Retirement:

Members whose participation began before 9/1/2008

<i>Requirement</i>	Age 55 with 60 months of service or any age with 25 years of service.
<i>Amount</i>	Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 65 or has less than 27 years of service, whichever is smaller.

Members whose participation



began on or after 9/1/2008 but before 1/1/2014

Requirement Age 60 with 10 years of service.

Amount Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 65, or does not meet the rule of 87 (age plus service) and is younger than age 57, whichever is smaller.

Hazardous Early Retirement:

Members whose participation began before 9/1/2008

Requirement Age 50 with 15 years of service or any age with 20 years service.

Amount Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 55 or has less than 20 years service, whichever is smaller.

Members whose participation began on or after 9/1/2008 but before 1/1/2014

Requirement Age 50 with 15 years of service or any age with 25 years service.

Amount Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 60 or has less than 25 years service, whichever is smaller.

Non-Hazardous Disability:

Age Requirement None

Service Requirement 60 months

Members whose participation began before 8/1/2004 Normal retirement benefit except that service credit will be added to total service for the period from the last day of plan employment to the member's 65th birthday or until the combined total service as of the last day of paid employment and added service equals 25 years. The total amount of service credit added shall not exceed the member's actual service credit on the last day of paid employment. For members with at least 25 years of service but less than 27 years of service, total service shall



be 27 years. For employees with 27 or more years of service credit, actual service will be used.

A contributing member in a non-hazardous position who is disabled in the line of duty is entitled to a retirement benefit of not less than 25% of the member's final monthly rate of pay plus 10% of the member's final monthly rate of pay for each dependent child. The maximum dependent child's benefit is 40% of the member's final monthly rate of pay.

Members whose participation began on or after 8/1/2004 but before 1/1/2014

Normal retirement benefit based on actual service with no penalty or, if larger, 20% of the Final Rate of Pay. May apply for disability even after normal retirement age.

Members whose participation began on or after 1/1/2014

The hypothetical account which includes member contributions, employer contributions and interest credits can be withdrawn from the System as a lump sum or an annuity equal to the larger of 20% of the member's monthly final rate of pay or the annuitized hypothetical account into a single life annuity option.

Hazardous Disability:

Age Requirement

None

Service Requirement

60 months (waived if in line of duty disability)

Members whose participation began before 8/1/2004

Normal retirement benefit except if the member's total service credit is less than 20 years, service credit will be added for the period from the last day of paid employment to the member's 55th birthday.

The maximum service credit added will not exceed the total service the member had on this last day of paid employment and the maximum service credit for calculating his retirement allowance, including total service and service added will not exceed 20 years. May not apply if eligible for an unreduced retirement allowance.

A member in a hazardous position who is disabled in the line of duty is entitled to the normal retirement benefit based on years of service and final compensation determined as of the date of disability (no penalty), except



that the monthly retirement allowance payable shall not be less than 25% of the member's monthly final monthly rate of pay. Each dependent child shall receive 10% of the disabled member's monthly final rate of pay; however the total maximum dependent children's benefit shall not exceed 40% of the member's monthly final rate of pay.

Members whose participation began on or after 8/1/2004 but before 1/1/2014

Normal retirement benefit based on years of service and final compensation determined as of the date of disability (no penalty) or, if larger, 25% of the member's monthly final rate of pay. May apply for disability even after normal retirement age.

Members whose participation began on or after 1/1/2014

The hypothetical account which includes member contributions, employer contributions and interest credits can be withdrawn from the System as a lump sum or an annuity equal to the larger of 25% of the member's monthly final rate of pay or the annuitized hypothetical account into a single life annuity option.

Vesting:

Members whose participation began before 9/1/2008

Age Requirement

None

Service Requirement

60 months. Service purchased after August 1, 2004 does not count toward vesting insurance benefits. Service purchased by employees who began participating on or after August 1, 2004 does not count toward vesting retirement benefits. Recontribution of refunds and omitted service purchases are the exception to this rule for service requirement.

Amount

Normal retirement benefit deferred to normal retirement age or reduced benefit payable at early retirement age.

Normal Retirement Age

65 for non-hazardous members and 55 for hazardous members.

Members whose participation began on or after 9/1/2008 but before 1/1/2014

Age Requirement

None



Service Requirement 60 months. Service purchased after August 1, 2004 does not count toward vesting insurance benefits.

Service purchased by employees who began participating on or after August 1, 2004 does not count toward vesting retirement benefits. Recontribution of refunds and omitted service purchases are the exception to this rule for service requirement.

Amount Normal retirement benefit deferred to normal retirement age or reduced benefit payable at early retirement age.

Normal Retirement Age 65 for non-hazardous members and 60 for hazardous members.

Members whose participation began on or after 1/1/2014

Age Requirement None

Service Requirement 60 months.

Amount Upon termination the hypothetical account which includes member contributions, employer contributions and interest credits can be withdrawn from the System as a lump sum or the member can elect to leave the hypothetical account balance in the System. If the member does not withdraw the account balance, it will continue to earn 4% interest. Upon reaching normal retirement age the member can apply for retirement and receive the account balance as a lump sum payment or annuitize the account balance into a single life annuity.

Pre-Retirement Death Benefit (not in line of duty):

Members whose participation began before 1/1/2014

Requirement Eligible for Normal or Early Retirement, or any age in active employment with 60 months service, or any age and not in active employment with at least 144 months of service.

Amount Benefit equal to the benefit the member would have received had the member retired on the day before the date of death and elected a 100% joint and survivor form. Benefit is actuarially reduced if member is less than normal retirement age at the date of death.



Members whose participation began on or after 1/1/2014

<i>Requirement</i>	60 months service
<i>Amount</i>	The maximum of the benefit equal to the benefit the member would have received had the member retired on the day before the date of death.

Spouse's Pre-Retirement Death Benefit (in line of duty):

<i>Requirement</i>	None
<i>Amount</i>	The spouse may choose (1) a \$10,000 lump sum payment and monthly payments of 25% of the member's final monthly rate of pay or (2) benefit options offered under death not in line of duty.

Dependent Non-Spouse's Death Benefit (in line of duty) – Hazardous Plan:

<i>Requirement</i>	None
<i>Amount</i>	The non-spouse may choose (1) a \$10,000 lump sum payment or (2) benefit options offered under death not in line of duty.

Dependent Child's Death Benefit (in line of duty):

<i>Requirement</i>	None
<i>Amount</i>	10% of member's final monthly rate of pay. Dependent child payments cannot exceed 40% of the member's monthly final rate of pay.

Post-Retirement Death Benefit:

<i>Requirement</i>	Retired member in receipt of monthly benefit based on at least 48 months or more of combined service with KERS, CERS or SPRS.
<i>Amount</i>	\$5,000



Non-Hazardous Member Contributions:

Members whose participation began before 9/1/2008

5% of all creditable compensation. Interest paid on the members' accounts is currently 2.5% shall not be less than 2.0%. Member entitled to a full refund of contributions with interest.

Members whose participation began on or after 9/1/2008

6% of all creditable compensation, with 5% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Interest paid on the members' accounts will be set at 2.5%. Member entitled to a full refund of contributions and interest in their individual account, however, the 1% contributed to the insurance fund is non-refundable.

Members whose participation began on or after 1/1/2014

6% of all creditable compensation, with 5% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Member entitled to a full refund of contributions and interest on the member's portion of the hypothetical account, however, the 1% contributed to the insurance fund is non-refundable.

Hazardous Member Contributions:

Members whose participation began before 9/1/2008

8% of all creditable compensation. Interest paid on the members' accounts is currently set at 2.5% and per statute, shall not be less than 2.0%. Member entitled to a full refund of contributions with interest.

Members whose participation began on or after 9/1/2008 and up to 1/1/2014

9% of all creditable compensation, with 8% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Interest paid on the members' accounts will be set at 2.5%. Member entitled to a full refund of contributions and interest in their individual account, however, the 1% contributed to the insurance fund is non-refundable.

Members whose participation began on or after 1/1/2014

9% of all creditable compensation, with 8% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Member entitled to a full refund of contributions and interest on the member's portion of the hypothetical account, however, the 1% contributed to the insurance fund is non-refundable.



SCHEDULE D

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

The assumptions and methods used in the valuation were based on the actuarial experience study for the five-year period ending June 30, 2013, submitted April 30, 2014, and adopted by the Board on December 4, 2014.

INVESTMENT RATE OF RETURN: 6.75% per annum (Non-Hazardous System) and 7.50% per annum (Hazardous System), compounded annually for retirement benefits.

PRICE INFLATION: 3.25% per annum, compounded annually.

PAYROLL GROWTH: 4.00% per annum, compounded annually.

SALARY INCREASES: The assumed annual rates of future salary increases for both non-hazardous and hazardous members are as follows and include inflation at 4.00% per annum:

Service Years	Annual Rates of Salary Increases				
	Merit & Seniority		Base (Economy)	Increase Next Year	
	Non-Hazardous	Hazardous		Non-Hazardous	Hazardous
0-1	12.02%	15.87%	4.00%	16.50%	20.50%
1-2	4.33%	4.33%	4.00%	8.50%	8.50%
2-3	1.92%	2.40%	4.00%	6.00%	6.50%
3-4	1.44%	1.92%	4.00%	5.50%	6.00%
4-5	1.44%	1.44%	4.00%	5.50%	5.50%
5-6	1.44%	0.96%	4.00%	5.50%	5.00%
6-7	0.96%	0.48%	4.00%	5.00%	4.50%
7-8	0.96%	0.48%	4.00%	5.00%	4.50%
8-9	0.96%	0.48%	4.00%	5.00%	4.50%
9-10	0.48%	0.48%	4.00%	4.50%	4.50%
10 & Over	0.48%	0.48%	4.00%	4.50%	4.50%



DISABILITY: Representative assumed annual rates of disability for both non-hazardous and hazardous members are as follows:

Nearest Age	Annual Rates of Disability			
	Non-Hazardous		Hazardous	
	Male	Female	Male	Female
20	0.02%	0.02%	0.03%	0.03%
30	0.03%	0.03%	0.05%	0.05%
40	0.07%	0.07%	0.10%	0.10%
50	0.19%	0.19%	0.28%	0.28%
60	0.49%	0.49%	0.73%	0.73%



RETIREMENT: The assumed annual rates of retirement for both non-hazardous and hazardous members are as follows:

Annual Rates of Retirement					
Non-Hazardous			Hazardous		
Age	Those Eligible for Service Retirement*	Those Eligible for Service Retirement**	Service	Those Eligible for Service Retirement ⁺	Those Eligible for Service Retirement ⁺⁺
55	8.0%		20	40.0%	
56	8.0%		21	40.0%	
57	8.0%		22	40.0%	
58	8.0%		23	40.0%	
59	8.0%		24	40.0%	
60	10.0%	10.0%	25	47.0%	40.0%
61	20.0%	20.0%	26	47.0%	40.0%
62	20.0%	20.0%	27	47.0%	40.0%
63	20.0%	20.0%	28	47.0%	40.0%
64	20.0%	20.0%	29	47.0%	40.0%
65	20.0%	25.0%	30	47.0%	47.0%
66	20.0%	25.0%	31	47.0%	47.0%
67	20.0%	25.0%	32	50.0%	47.0%
68	20.0%	25.0%	33	50.0%	47.0%
69	20.0%	25.0%	34	50.0%	47.0%
70	20.0%	25.0%	35	60.0%	47.0%
71	20.0%	25.0%	36	60.0%	47.0%
72	20.0%	25.0%	37	60.0%	50.0%
73	20.0%	25.0%	38	60.0%	50.0%
74	20.0%	25.0%	39	60.0%	50.0%
75	100.0%	100.0%	40	60.0%	60.0%

* For members participating before September 1, 2008. If service is at least 27 years, the rate is 35%.

** For members participating on or after September 1, 2008. If age plus service is at least 87, the rate is 35%.

+ For members participating before September 1, 2008. The annual rate of service retirement is 100% at age 65.

++ For members participating on or after September 1, 2008. The annual rate of service retirement is 100% at age 60.



WITHDRAWAL: The assumed annual rates of withdrawal for both non-hazardous and hazardous members are as follows:

Service Years	Annual Rates of Withdrawal	
	Non-Hazardous	Hazardous
0-1	22.50%	25.00%
1-2	15.50%	10.50%
2-3	12.50%	7.50%
3-4	10.50%	6.50%
4-5	9.00%	5.50%
5-6	6.50%	4.50%
6-7	5.50%	3.00%
7-8	5.00%	3.00%
8-9	4.50%	3.00%
9-10	4.50%	2.50%
10-11	4.00%	2.50%
11-13	4.00%	2.00%
13-15	3.50%	2.00%
15 & Over	3.00%	2.00%

DEATH BEFORE RETIREMENT: The rates of mortality for the period before retirement are according to the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females).

DEATH AFTER RETIREMENT: The rates of mortality for the period after service retirement are according to the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set back 1 year for females) for all healthy retired members and beneficiaries. The RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back 4 years for males) is used for the period after disability retirement. These assumptions are used to measure the probabilities of each benefit payment being made after retirement. These assumptions contain margin for mortality improvements.

PERCENT MARRIED: 100% of employees are assumed to be married, with the wife 3 years younger than the husband.

DEPENDENT CHILDREN: For hazardous members' duty-related death benefits, it is assumed that the member is survived by two dependent children each age 6.

FORM OF PAYMENT: Participants are assumed to elect a life-only form of payment.

ACTUARIAL COST METHOD: Costs were determined using the Entry Age Normal, Level Percentage of Pay Actuarial Cost Method. Under this method, a calculation is made for retirement benefits to determine the uniform and constant percentage rate of contribution which, if applied to the compensation of the average new member during the entire period of his or her anticipated covered service, would be required to meet the cost of benefits payable. Actuarial gains and losses are reflected in the unfunded actuarial accrued liability.



MULTIPLE STATUS/MULTIPLE SYSTEM MEMBERS: Some members may be represented under more than one retirement system and/or may have more than one status (e.g., active in one system, deferred vested in another and retired from a different system). For pension purposes, members that are active in one System but have service in another are assumed to retire from the System in which they are currently active. Any deferred pension benefits from another System are assumed to begin once the member terminates from their current active position. The insurance liabilities for multiple status/multiple system members are calculated assuming only one benefit is payable across all Systems and that benefit is payable from the combination of status and System which produces the highest economic value to the member.

ASSET VALUATION METHOD: For GASB 68 purposes the plan assets are equal to the market value of assets. For funding purposes, plan assets are equal to actuarial value. The actuarial value of assets recognizes a portion of the difference between the market value of assets and the expected market value of assets, based on the assumed valuation rate of return. The amount recognized each year is 20% of the difference between market value and expected market value.



SCHEDULE E

SCHEDULE OF DIFFERENCES BETWEEN EXPECTED AND ACTUAL EXPERIENCE

NON-HAZARDOUS

Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Experience								
Year	Difference Between Expected and Actual Experience	Recognition Period (Years)						
			2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
2013-2014	\$0	3.25	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$30,957,685	3.25	\$9,525,442	\$9,525,442	\$2,381,359	\$0	\$0	\$0
2015-2016	\$0	2.82	\$0	\$0	\$0	\$0	\$0	\$0
			<u>\$9,525,442</u>	<u>\$9,525,442</u>	<u>\$2,381,359</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

HAZARDOUS

Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Experience								
Year	Difference Between Expected and Actual Experience	Recognition Period (Years)						
			2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
2013-2014	\$0	3.28	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$6,066,658	3.28	\$1,849,591	\$1,849,591	\$517,885	\$0	\$0	\$0
2014-2015	\$0	2.70	\$0	\$0	\$0	\$0	\$0	\$0
			<u>\$1,849,591</u>	<u>\$1,849,591</u>	<u>\$517,885</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**DEFERRED OUTFLOWS OF RESOURCES AND DEFERRD INFLOWS OF RESOURCES ARISING FROM DIFFERENCES
BETWEEN EXPECTED AND ACTUAL EXPERIENCE**

NON-HAZARDOUS

Year	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2016	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	\$0	\$0	\$0	\$0	\$0
2014-2015	\$30,957,685	\$0	\$19,050,884	\$11,906,801	\$0
2015-2016	\$0	\$0	\$0	\$0	\$0
			<u>\$19,050,884</u>	<u>\$11,906,801</u>	<u>\$0</u>

HAZARDOUS

Year	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2016	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	\$0	\$0	\$0	\$0	\$0
2014-2015	\$6,066,658	\$0	\$3,699,182	\$2,367,476	\$0
2015-2016	\$0	\$0	\$0	\$0	\$0
			<u>\$3,699,182</u>	<u>\$2,367,476</u>	<u>\$0</u>



SCHEDULE OF DIFFERENCES BETWEEN PROJECTED AND ACTUAL EARNINGS ON PENSION PLAN INVESTMENTS

NON-HAZARDOUS

Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments								
Year	Difference Between Projected and Actual Earnings on Pension Plan Investments	Recognition Period (Years)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
2013-2014	(\$144,129,330)	5.0	(\$28,825,866)	(\$28,825,866)	(\$28,825,866)	\$0	\$0	\$0
2014-2015	\$143,813,038	5.0	\$28,762,608	\$28,762,608	\$28,762,608	\$28,762,606	\$0	\$0
2015-2016	\$182,990,215	5.0	\$36,598,043	\$36,598,043	\$36,598,043	\$36,598,043	\$36,598,043	\$0
			\$36,534,785	\$36,534,785	\$36,534,785	\$65,360,649	\$36,598,043	\$0

HAZARDOUS

Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments								
Year	Difference Between Projected and Actual Earnings on Pension Plan Investments	Recognition Period (Years)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
2013-2014	(\$42,154,293)	5.0	(\$8,430,859)	(\$8,430,859)	(\$8,430,857)	\$0	\$0	\$0
2014-2015	\$34,127,131	5.0	\$6,825,426	\$6,825,426	\$6,825,426	\$6,825,427	\$0	\$0
2015-2016	\$42,227,810	5.0	\$8,445,562	\$8,445,562	\$8,445,562	\$8,445,562	\$8,445,562	\$0
			\$6,840,129	\$6,840,129	\$6,840,131	\$15,270,989	\$8,445,562	\$0



**DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES ARISING FROM DIFFERENCES
BETWEEN EXPECTED AND ACTUAL INVESTMENT EARNINGS**

NON-HAZARDOUS

Year	Differences Between Expected and Actual Investment Earnings (a)	Amounts Recognized in Pension Expense through June 30, 2016 (b)	Amounts of Deferred Resources (Inflows)/Outflows (a) – (b)
2013-2014	\$(144,129,330)	(\$86,477,598)	(\$57,651,732)
2014-2015	\$143,813,038	\$57,525,216	\$86,287,822
2015-2016	\$182,990,215	\$36,598,043	\$146,392,172
		\$7,645,661	\$175,028,262

HAZARDOUS

Year	Differences Between Expected and Actual Investment Earnings (a)	Amounts Recognized in Pension Expense through June 30, 2016 (b)	Amounts of Deferred Resources (Inflows)/Outflows (a) – (b)
2013-2014	\$(42,154,293)	(\$25,292,577)	(\$16,861,716)
2014-2015	\$34,127,131	\$13,650,852	\$20,476,279
2015-2016	\$42,227,810	\$8,445,562	\$33,782,248
		(\$3,196,163)	\$37,396,811



SCHEDULE OF CHANGES OF ASSUMPTION

NON-HAZARDOUS

			Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
Year	Changes of Assumptions	Recognition Period (Years)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
2013-2014	\$0	3.25	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$694,591,653	3.25	\$213,720,509	\$213,720,509	\$53,430,126	\$0	\$0	\$0
2015-2016	\$923,998,933	2.82	\$327,659,196	\$327,659,196	\$268,680,541	\$0	\$0	\$0
			<u>\$541,379,705</u>	<u>\$541,379,705</u>	<u>\$322,110,667</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

HAZARDOUS

			Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
Year	Changes of Assumptions	Recognition Period (Years)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
2013-2014	\$0	3.28	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$52,165,476	3.28	\$15,904,109	\$15,904,109	\$4,453,149	\$0	\$0	\$0
2015-2016	\$0	2.70	\$0	\$0	\$0	\$0	\$0	\$0
			<u>\$15,904,109</u>	<u>\$15,904,109</u>	<u>\$4,453,149</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF
RESOURCES ARISING FROM CHANGES OF ASSUMPTION**

NON-HAZARDOUS

Year	Changes Due to Changes in Assumptions (Decreases)/Increases (a)	Amounts Recognized in Pension Expense Through June 30, 2016 (b)	Deferred Outflows/(Inflows) of Resources (a) – (b)
2013-2014	\$0	\$0	\$0
2014-2015	\$694,591,653	\$427,441,018	\$267,150,635
2015-2016	\$923,998,933	\$327,659,196	\$596,339,737
		<u>\$641,161,527</u>	<u>\$863,490,372</u>

HAZARDOUS

Year	Changes Due to Changes in Assumptions (Decreases)/Increases (a)	Amounts Recognized in Pension Expense Through June 30, 2016 (b)	Deferred Outflows/(Inflows) of Resources (a) – (b)
2013-2014	\$0	\$0	\$0
2014-2015	\$52,165,476	\$31,808,218	\$20,357,258
2015-2016	\$0	\$0	\$0
		<u>\$31,808,218</u>	<u>\$20,357,258</u>



SUMMARY OF RECOGNIZED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

NON-HAZARDOUS

	Net Increase/(Decrease) in Pension Expense					
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
Differences between Expected and Actual Experience	\$9,525,442	\$9,525,442	\$2,381,359	\$0	\$0	\$0
Changes of Assumptions	\$541,379,705	\$541,379,705	\$322,110,667	\$0	\$0	\$0
Differences between Projected and Actual Earnings on Pension Plan Investments	\$36,534,785	\$36,534,785	\$36,534,785	\$65,360,649	\$36,598,043	\$0
Grand Total	\$587,439,932	\$587,439,932	\$361,026,811	\$65,360,649	\$36,598,043	\$0



HAZARDOUS

Net Increase/(Decrease) in Pension Expense						
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Thereafter
Differences between Expected and Actual Experience	\$1,849,591	\$1,849,591	\$517,885	\$0	\$0	\$0
Changes of Assumptions	\$15,904,109	\$15,904,109	\$4,453,149	\$0	\$0	\$0
Differences between Projected and Actual Earnings on Pension Plan Investments	\$6,840,129	\$6,840,129	\$6,840,131	\$15,270,989	\$8,445,562	\$0
Grand Total	\$24,593,829	\$24,593,829	\$11,811,165	\$15,270,989	\$8,445,562	\$0