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GASB STATEMENT NO. 68 REPORT
FOR THE
COUNTY EMPLOYEES RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 2015





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

May 2, 2016

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

Ladies and Gentlemen:

Presented in this report is information to assist County Governments in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 as a result of its participation in the County Employees Retirement System.

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2015 (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.



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 horizontal line.

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

TBG/bvb



TABLE OF CONTENTS

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Introduction	1
II	Summary of Collective Amounts	2
III	Financial Statement Notes	4
IV	Required Supplementary Information	11
V	Pension Expense	13
 <u>Schedule</u>		
A	Schedule of Employer Allocations	15
B	Schedule of Pension Amounts by Employer	52
C	Summary of Main Plan Provisions	83
D	Statement of Actuarial Assumptions and Methods	92
E	Schedule of Deferred Inflows and Deferred Outflows	28



**REPORT OF THE ANNUAL GASB STATEMENT NO. 68
REQUIRED INFORMATION FOR THE
COUNTY EMPLOYEES RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 2015**

SECTION I – SUMMARY OF COLLECTIVE AMOUNTS

	Hazardous	Non- Hazardous
Valuation Date (VD):	June 30, 2015	June 30, 2015
Measurement Date (MD):	June 30, 2015	June 30, 2015
Single Equivalent Interest Rate (SEIR):		
Long-Term Expected Rate of Return	7.50%	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	7.50%	7.50%
Net Pension Liability(Beginning of Year):		
Total Pension Liability (TPL)	\$ 3,288,825,753	\$ 9,772,522,616
Fiduciary Net Position (FNP)	<u>2,087,002,261</u>	<u>6,528,146,353</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 1,201,823,492	\$ 3,244,376,263
FNP as a percentage of TPL	63.46%	66.80%
Net Pension Liability(End of Year):		
Total Pension Liability (TPL)	\$ 3,613,307,547	\$ 10,740,325,421
Fiduciary Net Position (FNP)	<u>2,078,201,667</u>	<u>6,440,799,856</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 1,535,105,880	\$ 4,299,525,565
FNP as a percentage of TPL	57.52%	59.97%
Pension Expense (PE):	\$147,515,750	\$483,730,768
Deferred Outflows of Resources:	\$175,640,208	\$507,832,474
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, 2015 (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 County Employees Retirement System (CERS). Much of the material provided in this report is based on the results of the GASB 67 report for the County Employees’ Retirement System, which was issued on November 18, 2015. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 67 results.

GASB 68 replaces GASB 27, and represents a significant departure from the requirements of the prior statement. GASB 27 required employers providing benefits through pension plans to report items consistent with the results of the plan’s actuarial valuations, as long as those valuations met certain parameters. GASB 68 creates disclosure and reporting requirements that may or may not be consistent with the basis used for funding the Plan.

Two major changes in GASB 68 are the requirements to include a proportionate share of a Net Pension Liability (NPL) and to recognize a proportionate share of a Pension Expense (PE) in the financial statements of each of the participating employers and non-employer contributing entities.

The NPL shown in the GASB Statement No. 67 Report for the CERS as of June 30, 2015 and submitted November 18, 2015 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 unamortized 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 CERS 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, 2015 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 D. The total pension liability was determined by an actuarial valuation as of June 30, 2015, 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	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 7.50%
- (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 28 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, performed for the period covering fiscal years 2008 through 2013 is outlined in a report dated April 30, 2014. 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 capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. 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 table:

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	<u>2</u>	-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 (6.50 percent) or 1-percentage-point higher (8.50 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 (\$ thousands):

Hazardous

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
System’s net pension liability	\$1,964,987,980	\$1,535,105,880	\$1,178,940,804

Non-Hazardous

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
System’s net pension liability	\$5,488,878,398	\$4,299,525,565	\$3,280,950,177

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. No update procedures were used to determine the TPL.



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. The changes are noted below:

- 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.

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 provide 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.

	Hazardous		Non-Hazardous	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$33,341,628	\$0	\$35,730,603	\$0
Changes of assumptions	132,658,215	0	433,560,101	0
Net difference between projected and actual earnings on plan investments	9,640,365	0	38,541,770	0
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$175,640,208</u>	<u>\$0</u>	<u>\$507,832,474</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		
	Hazardous	Non-Hazardous
Year 1	\$37,806,235	\$173,969,374
Year 2	37,806,235	173,969,374
Year 3	37,805,237	82,354,856
Year 4	62,221,501	77,538,870
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.



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 two years are 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.

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	28 years
Asset valuation method	5-year smoothed market
Inflation	3.25 percent
Salary increase	4.00, average, including inflation
Investment rate of return	7.50 percent, 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, 2015 there were no benefit changes to be recognized.

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. 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 8.99 for non-hazardous and 10.28 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 3.51 for non-hazardous and 4.88 for hazardous.

Calculation of Weighted Average Years of Working Lifetime

Non-Hazardous

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	81,115	8.99
b. Inactive Members	126,925	0.00
c. Total	208,040	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		3.51



Hazardous

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	9,194	10.28
b. Inactive Members	10,174	0.00
c. Total	19,368	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		4.88

The last items 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. As of June 30, 2015 these amounts are \$606,293,209 for Non-Hazardous and \$166,848,476 for Hazardous.

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 earning on the FNP are recognized in the pension expense. These amounts are shown in the table on the following page.



Investment Earnings (Gain)/Loss as of June 30, 2015			
	Non-Hazardous	Hazardous	
a	Expected asset return rate	7.75%	7.75%
b	Beginning of year market value assets (BOY)	\$ 6,528,146,353	\$ 2,087,002,261
c	Adjustment to BOY market value of assets	0	0
d	BOY market value assets	6,528,146,353	2,087,002,261
e	End of year market value assets (EOY)	6,440,799,856	2,078,201,667
f	Expected return on BOY for plan year (a x d)	505,931,342	161,742,675
	External Cash Flow		
	Contributions - employer	298,565,550	108,070,676
	Contributions - member	140,310,824	47,691,788
	Refunds of contributions	(13,523,666)	(3,110,537)
	Benefits paid	(615,334,770)	(200,133,703)
	Admin expenses	(18,212,642)	(1,287,827)
	Other changes	10,280,391	2,865,365
g	Total net external cash flow	(197,914,313)	(45,904,238)
h	Expected return on net cash flow (a x 0.5 x g)	(7,669,180)	(1,778,789)
i	Projected earnings for plan year (f + h)	498,262,162	159,963,886
j	Net investment income (c - b - e)	110,567,816	37,103,644
	Investment earnings (gain)/loss (i - j)	387,694,346	122,860,242

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, 2014 for the non-hazardous and hazardous for the System is shown in the following table.

Collective Pension Expense Determined as of the Measurement Date		
	Hazardous	Non-Hazardous
Service Cost	\$71,934,445	\$207,399,891
Interest on the TPL and Cash Flow	\$247,008,282	\$733,002,238
Current-period benefit changes	\$0	\$0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	\$8,593,203	\$14,235,300
Expensed portion of current-period changes of assumptions	\$34,190,261	\$172,733,108
Member contributions	(\$47,691,788)	(\$140,310,824)
Projected earnings on plan investments	(\$159,963,886)	(\$498,262,162)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$24,572,048	\$77,538,869
Administrative expense	\$1,287,827	\$18,212,642
Other	(\$2,865,365)	(\$10,280,391)
Recognition of beginning deferred outflows of resources as pension expense	\$0	\$0
Recognition of beginning deferred inflows of resources as pension expense	(\$29,549,277)	(\$90,537,903)
Pension Expense	<u>\$147,515,750</u>	<u>\$483,730,768</u>



SCHEDULE A

Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
BRECKINRIDGE CO ATTORNEY	014A	\$ 2,132	0.00071%	0.00035%	0.00036%
JUDL ADM OFF OF THE COURT	20025	7,570,566	2.53565%	2.47164%	0.06400%
JEFFERSON CO CLERK	39931	975,607	0.32676%	0.35873%	(0.03196)%
JEFFERSON CO SHERIFF	39932	241,169	0.08078%	0.08265%	(0.00187)%
KENTON CO COURT CLERK	39933	164,082	0.05496%	0.05858%	(0.00362)%
KENTON CO SHERIFF	39934	53,591	0.01795%	0.01892%	(0.00097)%
CAMPBELL COUNTY CLERK	39935	121,651	0.04075%	0.04096%	(0.00021)%
CAMPBELL CO SHERIFF	39936	64,981	0.02176%	0.02049%	0.00127%
FAYETTE CO CLERK	39937	415,804	0.13927%	0.14374%	(0.00447)%
FAYETTE CO SHERIFF	39938	246,035	0.08241%	0.07316%	0.00924%
DAVIESS CO CLERK	39939	135,232	0.04529%	0.04932%	(0.00402)%
DAVIESS CO SHERIFF	39940	38,633	0.01294%	0.01029%	0.00265%
PIKE CO CLERK	39941	85,448	0.02862%	0.02833%	0.00029%
PIKE CO SHERIFF	39942	122,862	0.04115%	0.03267%	0.00848%
HARDIN COUNTY CLERK OFFIC	39943	140,521	0.04707%	0.04765%	(0.00059)%
HARDIN COUNTY SHERIFF	39944	53,847	0.01804%	0.01654%	0.00150%
WARREN COUNTY CLERKS OFF	39945	147,884	0.04953%	0.04287%	0.00666%
WARREN COUNTY SHERIFF	39946	239,620	0.08026%	0.07280%	0.00746%
BOONE COUNTY CLERK	39947	128,477	0.04303%	0.04665%	(0.00362)%
BOONE COUNTY SHERIFF	39948	53,647	0.01797%	0.01900%	(0.00103)%
CHRISTIAN COUNTY CLERK	39949	60,780	0.02036%	0.02084%	(0.00048)%
CHRISTIAN COUNTY SHERIFF	39950	195,562	0.06550%	0.06579%	(0.00029)%
MADISON COUNTY CLERK	39951	120,030	0.04020%	0.03948%	0.00073%
MADISON COUNTY SHERIFF	39952	34,983	0.01172%	0.01358%	(0.00186)%
BULLITT COUNTY CLERK	39961	113,212	0.03792%	0.03850%	(0.00058)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
BULLITT CO SHERIFF	39962	69,545	0.02329%	0.02414%	(0.00084)%
J&PS DEPT OF CORRECTIONS	54527	144	0.00005%	0.00000%	0.00005%
HENDERSON CO TOURIST COMM	A051	9,977	0.00334%	0.00355%	(0.00020)%
HOUSING AUTH OF PADUCAH	A073	122,412	0.04100%	0.04300%	(0.00200)%
MORGANFIELD HOUSING AUTH	A113	8,338	0.00279%	0.00223%	0.00056%
CITY OF ANCHORAGE	A156	54,880	0.01838%	0.01835%	0.00003%
BELLEVUE/DAYTON FIRE	AB19	3,645	0.00122%	0.00117%	0.00005%
CAMPBELL CO FIRE DIST 1	AC19	33	0.00001%	0.00223%	(0.00222)%
BURLINGTON FIRE PRO DIST	B008	5,136	0.00172%	0.00174%	(0.00002)%
HOUSING AUTHORITY OF CATLETTSBURG	B010	12,180	0.00408%	0.00000%	0.00408%
CITY OF HILLVIEW	B015	40,078	0.01342%	0.01242%	0.00100%
PENNYRILE EMER ASST CTR	B017	16,865	0.00565%	0.00625%	(0.00060)%
W KY ED COOPERATIVE	B018	46,669	0.01563%	0.01776%	(0.00213)%
OWENSBORO/DAV CO ECO DEV	B030	43,267	0.01449%	0.01311%	0.00138%
GTR FLEMING CO WATER COMM	B035	12,435	0.00417%	0.00409%	0.00007%
CITY OF HICKMAN	B038	68,900	0.02308%	0.01869%	0.00439%
HOUSING AUTH OF MAYFIELD	B042	58,441	0.01957%	0.02113%	(0.00156)%
GRAYSON CO CONSERV DIST	B043	2,862	0.00096%	0.00097%	(0.00002)%
CITY OF HARLAN	B048	107,334	0.03595%	0.03698%	(0.00103)%
HENDERSON CITY/CO PLANNIN	B051	41,463	0.01389%	0.01663%	(0.00274)%
HENRY CO WATER DIST #2	B052	93,748	0.03140%	0.03376%	(0.00236)%
CITY OF NORTONVILLE	B054	15,267	0.00511%	0.00507%	0.00005%
JOHNSON CO FISCAL COURT	B058	217,535	0.07286%	0.07168%	0.00118%
KNOX CO UTILITIES COMM	B061	35,675	0.01195%	0.01154%	0.00041%
LAKE BARKLEY TOUR COMM	B072	2,303	0.00077%	0.00231%	(0.00154)%
MARION CO WATER DISTRICT	B078	35,456	0.01188%	0.01160%	0.00028%
N MERCER WATER DISTRICT	B084	53,228	0.01783%	0.01696%	0.00086%
MONTGOMERY CO FIRE DIST	B087	299,825	0.10042%	0.09680%	0.00362%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
KY RIVER REGIONAL JAIL	B097	12,801	0.00429%	0.00435%	(0.00006)%
PIKE CO SENIOR CITIZEN PR	B098	34,713	0.01163%	0.01182%	(0.00020)%
CITY OF SCIENCE HILL	B100	12,452	0.00417%	0.00401%	0.00016%
RUSSELL CO AMBULANCE SER	B104	62,512	0.02094%	0.01927%	0.00166%
NORTH SHELBY WATER CO	B106	54,399	0.01822%	0.01786%	0.00036%
CAMPBELL/TAYLOR CO I D A	B109	10,490	0.00351%	0.00350%	0.00002%
MONTICELLO/WAYNE TELE BOA	B116	11,941	0.00400%	0.00356%	0.00044%
WHITLEY CO CONSERV DIST	B118	10,530	0.00353%	0.00353%	(0.00000)%
HOPKINS-CHRIST CO PLANNIN	B124	110,881	0.03714%	0.03847%	(0.00134)%
LOU POLICE RETIRE FUND	B156	11,784	0.00395%	0.00387%	0.00008%
HOUSING AUTH OF BENTON	B179	21,971	0.00736%	0.00726%	0.00010%
RIVERPARK CTR OWENSBORO	B230	63,907	0.02140%	0.02191%	(0.00051)%
BUECHEL FIRE PROTECT DIST	B256	3,839	0.00129%	0.00128%	0.00000%
CITY OF LUDLOW	B259	52,775	0.01768%	0.01933%	(0.00165)%
CITY OF DOUGLASS HILLS	B356	9,381	0.00314%	0.00310%	0.00004%
ANCHORAGE FIRE PROTECTION	B456	6,920	0.00232%	0.00222%	0.00010%
LOUISVILLE AIRPORT AUTHOR	B656	862,607	0.28892%	0.27249%	0.01643%
LEGAL AID SOCIETY INC	B756	226,274	0.07579%	0.07957%	(0.00378)%
JEFF CO SOIL/CONSER DIST	B856	4,830	0.00162%	0.00165%	(0.00003)%
LAKE DREAMLAND FIRE DIST	B956	3,721	0.00125%	0.00132%	(0.00008)%
WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	C025	12,518	0.00419%	0.00392%	0.00027%
JONATHAN CREEK WATER DIST	C079	20,655	0.00692%	0.00661%	0.00030%
CITY OF SADIEVILLE	C105	418	0.00014%	0.00088%	(0.00074)%
CITY OF SIMPSONVILLE	C106	70,651	0.02366%	0.02144%	0.00223%
HOUSING AUTH OF CORBIN	C118	42,242	0.01415%	0.01422%	(0.00007)%
HOUSING AUTH OF OWENSBORO	C230	131,225	0.04395%	0.03916%	0.00479%
LOUISVILLE/JEFF CO METRO	C256	17,395,181	5.82625%	5.89310%	(0.06684)%
CALDWELL CO WATER DISTRIC	D017	24,926	0.00835%	0.00865%	(0.00030)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
WINCHESTER-CLARK COUNTY TOURISM	D025	8,521	0.00285%	0.00257%	0.00029%
CITY OF PLEASUREVILLE	D052	2,961	0.00099%	0.00107%	(0.00008)%
CITY OF LEWISBURG	D071	19,667	0.00659%	0.00743%	(0.00084)%
NORTH MARSHALL WATER DIST	D079	46,872	0.01570%	0.01505%	0.00065%
GTR H/MERCER PL&ZONING CO	D084	6,507	0.00218%	0.00217%	0.00001%
UNION CO WATER DISTRICT	D113	27,701	0.00928%	0.00928%	0.00000%
WHITLEY CO WATER DIST	D118	21,647	0.00725%	0.00804%	(0.00079)%
WESTERN FLEMING WATER DIS	D135	16,006	0.00536%	0.00732%	(0.00196)%
SHELBY CO SUB FIRE DIST	GS06	4,864	0.00163%	0.00162%	0.00001%
ADAIR CO BD OF EDUCATION	J001	380,426	0.12742%	0.12473%	0.00268%
CITY OF SCOTTSVILLE	J002	193,986	0.06497%	0.05696%	0.00801%
CITY OF LAWRENCEBURG	J003	244,485	0.08189%	0.08260%	(0.00071)%
BALLARD CO BD OF ED	J004	247,724	0.08297%	0.08129%	0.00168%
GLASGOW BD OF EDUCATION	J005	293,438	0.09828%	0.09767%	0.00061%
BATH CO BD OF EDUC	J006	333,629	0.11174%	0.10557%	0.00618%
CITY OF MIDDLESBORO	J007	187,564	0.06282%	0.05482%	0.00800%
BOONE CO WATER DISTRICT	J008	150,428	0.05038%	0.05019%	0.00019%
BOURBON CO BD OF EDUCATIO	J009	477,618	0.15997%	0.16167%	(0.00170)%
FAIRVIEW BD OF EDUCATION	J010	138,293	0.04632%	0.04747%	(0.00115)%
DANVILLE CITY BD OF ED	J011	355,160	0.11896%	0.12576%	(0.00681)%
BRACKEN CO BD OF EDUC	J012	150,987	0.05057%	0.05052%	0.00005%
BREATHITT CO BD OF ED	J013	347,643	0.11644%	0.12671%	(0.01027)%
BRECKINRIDGE CO BD OF ED	J014	497,533	0.16664%	0.16638%	0.00026%
BULLITT CO BD OF ED	J015	1,942,567	0.65063%	0.63588%	0.01476%
BUTLER CO BD OF ED	J016	297,379	0.09960%	0.09918%	0.00043%
CALDWELL CO BD EDUCATION	J017	333,033	0.11154%	0.11450%	(0.00296)%
CALLOWAY CO BD OF EDUC	J018	475,615	0.15930%	0.16246%	(0.00316)%
SANITATION DISTRICT NO 1	J019	1,690,226	0.56612%	0.56469%	0.00142%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
CARROLL CO BD OF ED	J021	476,447	0.15958%	0.15755%	0.00203%
CARTER CO BD OF ED	J022	751,209	0.25161%	0.24983%	0.00178%
CASEY CO BD OF ED	J023	391,736	0.13121%	0.13616%	(0.00495)%
CITY OF HOPKINSVILLE	J024	435,951	0.14602%	0.14319%	0.00282%
CLARK CO BD OF ED	J025	747,009	0.25020%	0.25215%	(0.00195)%
CLAY CO BD OF ED	J026	629,506	0.21084%	0.21311%	(0.00227)%
CLINTON CO BD OF ED	J027	326,605	0.10939%	0.11766%	(0.00827)%
CRITTENDEN CO BD OF ED	J028	210,403	0.07047%	0.07030%	0.00017%
CUMBERLAND CO BD OF ED	J029	141,107	0.04726%	0.04711%	0.00015%
DAVISS CO LIBRARY DIST	J030	163,219	0.05467%	0.05639%	(0.00173)%
EDMONSON CO BD OF EDUC	J031	339,831	0.11382%	0.11379%	0.00003%
ELLIOTT CO BD OF ED	J032	152,063	0.05093%	0.05099%	(0.00006)%
ESTILL CO CONSERVATION DI	J033	4,031	0.00135%	0.00090%	0.00045%
GREATER LEX CONV&VISITOR	J034	137,223	0.04596%	0.04325%	0.00271%
FLEMING CO BD OF ED	J035	353,983	0.11856%	0.12116%	(0.00260)%
CITY OF FRANKFORT	J037	931,497	0.31199%	0.31940%	(0.00741)%
FULTON COUNTY BD OF EDUC	J038	169,663	0.05683%	0.04042%	0.01641%
GALLATIN CO BD OF EDUC	J039	271,610	0.09097%	0.09362%	(0.00265)%
CITY OF LANCASTER	J040	50,949	0.01706%	0.01755%	(0.00048)%
WILLIAMSTOWN INDEPNDNT SC	J041	181,881	0.06092%	0.06442%	(0.00350)%
GRAVES CO LIBRARY	J042	17,560	0.00588%	0.00584%	0.00004%
GRAYSON CO BD OF ED	J043	666,299	0.22317%	0.22578%	(0.00261)%
GREEN CO BD OF EDUCATION	J044	285,107	0.09549%	0.09636%	(0.00087)%
RUSSELL INDPT BD OF ED	J045	312,059	0.10452%	0.10119%	0.00333%
HANCOCK CO BD EDUCATION	J046	312,013	0.10450%	0.10394%	0.00056%
HARDIN CO SOIL CN DIST	J047	3,071	0.00103%	0.00105%	(0.00002)%
HARLAN CO BD OF EDUCATION	J048	725,199	0.24289%	0.24144%	0.00145%
HARRISON CO BD OF ED	J049	487,636	0.16333%	0.16496%	(0.00163)%
HART CO BD OF ED	J050	399,675	0.13386%	0.13416%	(0.00030)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
HENDERSON PUBLIC LIBRARY	J051	110,207	0.03691%	0.03674%	0.00017%
EMINENCE INDEP BD OF EDUC	J052	85,748	0.02872%	0.03077%	(0.00205)%
HICKMAN CO BD OF ED	J053	128,874	0.04316%	0.04956%	(0.00639)%
HOPKINS CO BD OF ED	J054	1,162,430	0.38934%	0.39663%	(0.00729)%
JACKSON CO BD OF ED	J055	406,482	0.13615%	0.13346%	0.00269%
JEFF CO METRO SEWER DIST	J056	4,767,402	1.59677%	1.60239%	(0.00562)%
JESSAMINE CO BD OF ED	J057	1,395,102	0.46727%	0.45275%	0.01452%
PAINTSVILLE GAS/WATER SYS	J058	188,258	0.06305%	0.05842%	0.00463%
KENTON COUNTY AIRPORT BD	J059	2,058,441	0.68944%	0.67411%	0.01533%
KNOTT CO BD OF EDUCATION	J060	474,886	0.15906%	0.15956%	(0.00051)%
KNOX CO BD OF EDUCATION	J061	825,192	0.27639%	0.27860%	(0.00222)%
LARUE CO PUBLIC LIBRARY	J062	15,230	0.00510%	0.00460%	0.00050%
CITY OF LONDON	J063	251,695	0.08430%	0.07889%	0.00541%
LAWRENCE CO BD OF ED	J064	371,831	0.12454%	0.12527%	(0.00073)%
LEE CO BD OF ED	J065	189,111	0.06334%	0.06668%	(0.00334)%
LESLIE CO BD OF ED	J066	289,967	0.09712%	0.09435%	0.00277%
CITY OF WHITESBURG	J067	67,067	0.02246%	0.02134%	0.00112%
ELEC PLT BD OF VANCEBURG	J068	106,868	0.03579%	0.03508%	0.00071%
LINCOLN CO BD OF EDUC	J069	701,486	0.23495%	0.22739%	0.00756%
LIVINGSTON CO BD OF ED	J070	232,771	0.07796%	0.07114%	0.00682%
LOGAN CO BD OF EDUCATION	J071	534,344	0.17897%	0.17942%	(0.00045)%
LYON CO. PUBLIC LIBRARY	J072	15,833	0.00530%	0.00445%	0.00086%
PADUCAH WATER WORKS	J073	337,696	0.11311%	0.11693%	(0.00382)%
MCCREARY CO BD OF EDUCATN	J074	467,260	0.15650%	0.15951%	(0.00301)%
MCLEAN CO BD OF ED	J075	242,699	0.08129%	0.08215%	(0.00086)%
MADISON CO BD OF ED	J076	1,596,216	0.53463%	0.53192%	0.00271%
MAGOFFIN CO BD OF ED	J077	411,308	0.13776%	0.13332%	0.00444%
MARION CO BD OF EDUCATION	J078	441,171	0.14776%	0.14916%	(0.00140)%
MARSHALL COUNTY BD OF ED	J079	666,244	0.22315%	0.22415%	(0.00100)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
MARTIN CO BD OF ED	J080	426,477	0.14284%	0.15073%	(0.00789)%
MASON CO BD OF ED	J081	374,364	0.12539%	0.13419%	(0.00881)%
MEADE CO PUBLIC LIBRARY	J082	32,369	0.01084%	0.01009%	0.00075%
MENIFEE CO BD OF ED	J083	186,481	0.06246%	0.05929%	0.00317%
CITY OF HARRODSBURG	J084	287,702	0.09636%	0.08419%	0.01217%
METCALFE CO BD OF ED	J085	282,915	0.09476%	0.09729%	(0.00253)%
MONROE CO BOARD OF ED	J086	364,251	0.12200%	0.12298%	(0.00097)%
MT STERLING WATER WORKS	J087	164,713	0.05517%	0.05476%	0.00041%
MORGAN CO BD OF EDUCATION	J088	372,024	0.12460%	0.12262%	0.00198%
MUHLENBERG CO LIB BD DIST	J089	58,449	0.01958%	0.02101%	(0.00144)%
CITY OF BARDSTOWN	J090	536,101	0.17956%	0.17489%	0.00467%
NICHOLAS CO BD OF ED	J091	174,551	0.05846%	0.05824%	0.00022%
OHIO CO BD OF ED	J092	691,668	0.23166%	0.23154%	0.00012%
OLDHAM COUNTY BD OF ED	J093	1,990,421	0.66666%	0.65483%	0.01183%
OWEN CO BD OF ED	J094	294,649	0.09869%	0.09745%	0.00124%
OWSLEY CO BD OF EDUCATION	J095	234,823	0.07865%	0.08107%	(0.00242)%
PENDLETON CO BD OF ED	J096	379,940	0.12726%	0.13298%	(0.00573)%
HAZARD CITY SCHOOLS	J097	103,726	0.03474%	0.03462%	0.00012%
PIKE CO BD OF EDUCATION	J098	1,831,961	0.61359%	0.62367%	(0.01008)%
POWELL CO BD OF EDUCATION	J099	409,810	0.13726%	0.13533%	0.00193%
CITY OF SOMERSET	J100	792,751	0.26552%	0.25737%	0.00815%
ROBERTSON CO BD OF ED	J101	49,522	0.01659%	0.01570%	0.00089%
ROCKCASTLE CO BD OF ED	J102	505,748	0.16939%	0.16630%	0.00309%
ROWAN CO BD OF ED	J103	583,474	0.19543%	0.18803%	0.00740%
RUSSELL CO BD OF ED	J104	475,478	0.15925%	0.15520%	0.00405%
SCOTT CO BOARD OF ED	J105	1,390,467	0.46572%	0.45358%	0.01214%
SHELBY CO LIBRARY	J106	42,135	0.01411%	0.01299%	0.00112%
SIMPSON CO BD OF ED	J107	485,585	0.16264%	0.16130%	0.00134%
SPENCER CO BD OF EDUC	J108	484,764	0.16236%	0.16031%	0.00206%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
TAYLOR CO BD OF ED	J109	410,854	0.13761%	0.13558%	0.00203%
TODD CO BD OF ED	J110	372,216	0.12467%	0.12570%	(0.00104)%
TRIGG CO BD OF ED	J111	359,187	0.12030%	0.12049%	(0.00019)%
TRIMBLE CO BD OF ED	J112	261,965	0.08774%	0.09252%	(0.00478)%
CITY OF MORGANFIELD	J113	239,354	0.08017%	0.07406%	0.00611%
SPRINGFIELD WATER & SEWER	J115	78,029	0.02613%	0.02622%	(0.00009)%
CITY OF SEBREE	J117	34,898	0.01169%	0.01184%	(0.00015)%
CITY OF CORBIN	J118	207,835	0.06961%	0.07259%	(0.00298)%
WOLFE CO BD OF EDUCATION	J119	208,437	0.06981%	0.06859%	0.00123%
WOODFORD CO BD OF ED	J120	686,726	0.23001%	0.23737%	(0.00737)%
PENNYRILE NAR TASK FORCE	J124	20,794	0.00696%	0.00767%	(0.00071)%
LEX-FAY CO HUM RIGHTS COM	J134	24,819	0.00831%	0.00815%	0.00016%
FLEMING CO EMS	J135	32,662	0.01094%	0.01513%	(0.00419)%
CITY OF EARLINGTON	J154	34,601	0.01159%	0.01125%	0.00034%
CITY OF JEFFERSONTOWN	J156	348,834	0.11684%	0.11471%	0.00213%
LEBANON HOUSING AUTHORITY	J178	30,565	0.01024%	0.01045%	(0.00021)%
MARSHALL CO TOURIST COMM	J179	10,903	0.00365%	0.00341%	0.00024%
CITY OF BLOOMFIELD	J190	26,912	0.00901%	0.00866%	0.00035%
SOMERSET-PULASKI CONV & V	J200	12,477	0.00418%	0.00449%	(0.00031)%
FRONTIER HOUSING INC	J203	80,185	0.02686%	0.02682%	0.00003%
GEORGETOWN-SCOTT CO P COM	J205	54,630	0.01830%	0.01686%	0.00143%
BOYD CO AMBULANCE SERVICE	J210	7,404	0.00248%	0.00226%	0.00022%
COMM ACTION SOUTHERN KY	J214	614,215	0.20572%	0.19689%	0.00884%
CITY OF PROVIDENCE	J217	167,178	0.05599%	0.05763%	(0.00164)%
CAMPBELL CO PUBLIC LIBRAR	J219	212,626	0.07122%	0.06387%	0.00734%
HOUSING AUTH OF HOPKINSVL	J224	112,017	0.03752%	0.03709%	0.00043%
LFUC HOUSING AUTHORITY	J234	331,898	0.11116%	0.10941%	0.00176%
CITY OF ST MATTHEWS	J256	179,954	0.06027%	0.06151%	(0.00123)%
CITY OF PARK HILLS	J259	15,112	0.00506%	0.00520%	(0.00014)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
SCOTT CO SOIL CONSER DIST	J305	9,560	0.00320%	0.00306%	0.00014%
CANNONSBURG WATER DIST	J310	47,013	0.01575%	0.01528%	0.00046%
BOWL GRN WARREN AIRPRT BD	J314	28,813	0.00965%	0.01018%	(0.00053)%
PROVIDENCE MUN HOUSING AU	J317	15,517	0.00520%	0.00544%	(0.00024)%
CITY OF ALEXANDRIA	J319	69,238	0.02319%	0.02274%	0.00045%
CITY OF OAK GROVE	J324	102,493	0.03433%	0.04694%	(0.01262)%
CENTRAL KY ED COOPERATIVE	J334	11,063	0.00371%	0.00368%	0.00003%
CITY OF WEST BUECHEL	J356	42,843	0.01435%	0.00963%	0.00472%
CITY OF FORT WRIGHT	J359	40,872	0.01369%	0.01392%	(0.00024)%
GEORGETOWN HOUSING AUTHOR	J405	69,138	0.02316%	0.02329%	(0.00014)%
WARREN CO PLANNING COMM	J414	75,630	0.02533%	0.02414%	0.00119%
WEBSTER CO CONSER DIST	J417	6,087	0.00204%	0.00111%	0.00093%
CITY OF COLD SPRING	J419	35,516	0.01190%	0.01224%	(0.00035)%
CITY OF CROFTON	J424	10,175	0.00341%	0.00352%	(0.00011)%
KY LEAGUE OF CITIES	J434	575,819	0.19286%	0.19929%	(0.00643)%
CITY OF SHIVELY	J456	61,190	0.02049%	0.02033%	0.00017%
N KY AREA PLAN COMMISSION	J459	302,697	0.10138%	0.09757%	0.00381%
CITY OF CATLETTSBURG	J510	43,095	0.01443%	0.01259%	0.00184%
BARREN RIVER AREA DEV	J514	201,697	0.06756%	0.06764%	(0.00008)%
NORTHERN KY COOP ED SER	J519	89,778	0.03007%	0.03266%	(0.00259)%
HOPKINSVILLE S W AUTHORI	J524	217,975	0.07301%	0.07045%	0.00256%
BLUEGRASS AREA DEV DISRIC	J534	471,336	0.15787%	0.15335%	0.00452%
LOUISVILLE CONV BUREAU	J556	546,134	0.18292%	0.18521%	(0.00229)%
CITY OF CRESCENT SPRINGS	J559	34,886	0.01168%	0.01129%	0.00039%
BOYD CO CONSERVATION DIST	J610	4,179	0.00140%	0.00143%	(0.00003)%
BOWL GRN CONV & VISIT BUR	J614	44,832	0.01502%	0.01430%	0.00071%
CITY OF FORT THOMAS	J619	189,051	0.06332%	0.06928%	(0.00596)%
OHIO VALLEY ED COOP	J656	240,519	0.08056%	0.07730%	0.00326%
BIG SANDY WATER DISTRICT	J710	42,850	0.01435%	0.01415%	0.00020%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
BOWLING GR/WARREN COMM ED	J714	44,632	0.01495%	0.01241%	0.00254%
CITY OF SOUTHGATE	J719	41,435	0.01388%	0.01343%	0.00045%
ACCESS TO JUSTICE FNDTION	J734	17,804	0.00596%	0.00728%	(0.00131)%
CITY OF PROSPECT	J756	33,169	0.01111%	0.01035%	0.00076%
N KY COMMUNITY ACT COMM	J759	312,554	0.10469%	0.09966%	0.00502%
HOUSING AUTH OF ASHLAND	J810	73,032	0.02446%	0.02329%	0.00117%
HOUSING AUTH BOWLING GRN	J814	186,245	0.06238%	0.06587%	(0.00349)%
CITY OF BELLEVUE	J819	79,783	0.02672%	0.02598%	0.00074%
KY LEGAL SERVICE PROGRAMS	J834	34,446	0.01154%	0.01092%	0.00061%
LOUISVILLE WATER COMPANY	J856	3,827,803	1.28206%	1.24584%	0.03622%
CITY OF VILLA HILLS	J859	33,898	0.01135%	0.01146%	(0.00010)%
SANITATION DISTRICT #4	J910	48,180	0.01614%	0.01449%	0.00165%
BOWLING GRN HUM RIGHT COM	J914	9,028	0.00302%	0.00306%	(0.00004)%
CITY OF DAYTON	J919	49,062	0.01643%	0.01608%	0.00036%
OKOLONA FIRE DISTRICT	J956	4,420	0.00148%	0.00187%	(0.00039)%
CITY OF INDEPENDENCE	J959	99,446	0.03331%	0.03388%	(0.00057)%
CITY OF COLUMBIA	K001	69,845	0.02339%	0.02613%	(0.00274)%
ALLEN CO BD OF ED	K002	479,623	0.16064%	0.16184%	(0.00120)%
ANDERSON CO BD OF ED	K003	552,748	0.18513%	0.19105%	(0.00592)%
CITY OF WICKLIFFE	K004	26,509	0.00888%	0.00779%	0.00109%
BARREN CO BD OF EDUCATION	K005	790,850	0.26488%	0.26891%	(0.00402)%
CITY OF OWINGSVILLE	K006	55,223	0.01850%	0.01650%	0.00199%
BELL CO BD OF ED	K007	504,384	0.16894%	0.16614%	0.00280%
PARIS BD OF EDUCATION	K009	136,288	0.04565%	0.04532%	0.00032%
CITY OF ASHLAND	K010	979,470	0.32806%	0.31833%	0.00973%
CITY OF DANVILLE	K011	320,928	0.10749%	0.10651%	0.00098%
AUGUSTA BD OF ED	K012	37,979	0.01272%	0.01425%	(0.00153)%
JACKSON CITY SCHOOLS	K013	76,658	0.02568%	0.02659%	(0.00092)%
CLOVERPORT INDEPENDENT SC	K014	70,461	0.02360%	0.02568%	(0.00208)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
BULLITT CO PUBLIC LIBRARY	K015	136,664	0.04577%	0.04219%	0.00358%
CITY OF MORGANTOWN	K016	91,499	0.03065%	0.02955%	0.00110%
GEORGE COON PUBLIC LIBRAR	K017	16,510	0.00553%	0.00463%	0.00090%
CITY OF MURRAY	K018	544,282	0.18230%	0.17576%	0.00653%
CITY OF NEWPORT	K019	233,559	0.07823%	0.07466%	0.00357%
CARLISLE CO BD OF ED	K020	115,192	0.03858%	0.03886%	(0.00028)%
CARROLL CO PUBLIC LIBRARY	K021	40,518	0.01357%	0.01255%	0.00102%
CARTER CO EMER AMBUL DIST	K022	197,393	0.06611%	0.06641%	(0.00029)%
CASEY CO AMBULANCE SERV	K023	55,274	0.01851%	0.01786%	0.00065%
CLARK CO LIBRARY BD	K025	101,920	0.03414%	0.03558%	(0.00145)%
CITY OF MANCHESTER	K026	119,373	0.03998%	0.03787%	0.00212%
CLINTON CO PUBLIC LIBRARY	K027	8,314	0.00278%	0.00270%	0.00009%
CITY OF MARION	K028	122,631	0.04107%	0.03970%	0.00137%
CITY OF BURKESVILLE	K029	66,376	0.02223%	0.02158%	0.00065%
OWENSBORO BD OF ED	K030	938,747	0.31442%	0.31719%	(0.00277)%
ELLIOTT CO AMB SERVICE	K032	57,974	0.01942%	0.02727%	(0.00785)%
ESTILL CO BD OF EDUCATION	K033	408,802	0.13692%	0.13963%	(0.00271)%
LEX/FAYETTE URBAN CO GOVT	K034	8,253,166	2.76427%	2.70592%	0.05835%
LICKING VALLEY COM ACTION	K035	238,226	0.07979%	0.08685%	(0.00706)%
FLOYD CO SCHOOLS	K036	1,086,261	0.36383%	0.37033%	(0.00650)%
FULTON CITY SCHOOLS	K038	89,915	0.03012%	0.02960%	0.00051%
GALLATIN CO PUBLIC LIB	K039	23,802	0.00797%	0.00794%	0.00003%
GARRARD CO BD OF ED	K040	406,783	0.13625%	0.13418%	0.00207%
CITY OF WILLIAMSTOWN	K041	198,912	0.06662%	0.07364%	(0.00702)%
GRAVES CO BD OF ED	K042	674,726	0.22599%	0.22674%	(0.00075)%
CITY OF LEITCHFIELD	K043	164,096	0.05496%	0.05380%	0.00117%
CITY OF GREENSBURG	K044	83,707	0.02804%	0.03157%	(0.00354)%
GREENUP CO BD OF ED	K045	489,557	0.16397%	0.16801%	(0.00404)%
CITY OF HAWESVILLE	K046	34,336	0.01150%	0.01228%	(0.00078)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
HARDIN CO BD OF ED	K047	2,364,463	0.79194%	0.78673%	0.00521%
HARLAN INDEPENDENT SCHOOL	K048	93,603	0.03135%	0.03266%	(0.00131)%
CITY OF CYNTHIANA	K049	162,557	0.05445%	0.05823%	(0.00378)%
CAVERNA INDEPENDENT SCH	K050	129,397	0.04334%	0.04209%	0.00125%
HENRY CO BD OF EDUCATION	K052	333,694	0.11177%	0.11246%	(0.00070)%
JACKSON CO CONSERV DIST	K055	4,661	0.00156%	0.00155%	0.00001%
JESSAMINE CO PUBLIC LIBRA	K057	126,306	0.04230%	0.04068%	0.00162%
JOHNSON CO BD OF ED	K058	577,377	0.19338%	0.19888%	(0.00550)%
LKLP COMM ACTION COUNCIL	K060	1,025,649	0.34353%	0.35059%	(0.00707)%
BARBOURVILLE CITY SCHOOLS	K061	94,183	0.03155%	0.03343%	(0.00188)%
LARUE CO BD OF EDUCATION	K062	341,399	0.11435%	0.11195%	0.00239%
LONDON UTILITY COMM	K063	160,919	0.05390%	0.05254%	0.00136%
CITY OF LOUISA	K064	58,893	0.01973%	0.01835%	0.00137%
CITY OF BEATTYVILLE	K065	88,837	0.02975%	0.03164%	(0.00189)%
LESLIE CO PUBLIC LIBRARY	K066	30,989	0.01038%	0.01030%	0.00008%
LETCHER CO BD OF ED	K067	578,909	0.19390%	0.20146%	(0.00756)%
LEWIS CO BD OF ED	K068	361,978	0.12124%	0.12097%	0.00027%
LINCOLN CO PUBLIC LIBRARY	K069	22,010	0.00737%	0.00755%	(0.00018)%
LIVINGSTON CO CONSERV DIS	K070	4,503	0.00151%	0.00145%	0.00006%
CITY OF RUSSELLVILLE	K071	236,667	0.07927%	0.08195%	(0.00268)%
LYON CO BD OF EDUCATION	K072	153,994	0.05158%	0.05154%	0.00004%
PADUCAH BOARD OF ED	K073	643,359	0.21548%	0.21458%	0.00091%
MCCREARY CO WATER DIST	K074	120,715	0.04043%	0.04243%	(0.00200)%
CITY OF CALHOUN	K075	33,286	0.01115%	0.01217%	(0.00102)%
MAGOFFIN CO LIBRARY	K077	6,649	0.00223%	0.00222%	0.00001%
CITY OF LEBANON	K078	147,256	0.04932%	0.04674%	0.00258%
CITY OF BENTON	K079	181,818	0.06090%	0.06053%	0.00037%
MARTIN COUNTY LIBRARY	K080	18,990	0.00636%	0.00583%	0.00053%
MAYSVILLE UTILITY COMM	K081	102,004	0.03416%	0.03574%	(0.00157)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
CITY OF MULDRAUGH	K082	43,057	0.01442%	0.01412%	0.00030%
CITY OF FRENCHBURG	K083	29,195	0.00978%	0.00916%	0.00061%
METCALFE HEALTH CARE CTN	K085	215,347	0.07213%	0.07684%	(0.00471)%
MONROE CO CONSERV DIST	K086	6,347	0.00213%	0.00212%	0.00001%
MONTGOMERY CO BD OF ED	K087	722,892	0.24212%	0.24460%	(0.00248)%
GATEWAY COMM SER ORGANIZ	K088	258,360	0.08653%	0.09166%	(0.00512)%
MUHLENBERG CO BD OF ED	K089	1,008,632	0.33783%	0.34651%	(0.00868)%
NELSON COUNTY BD OF ED	K090	741,502	0.24835%	0.25279%	(0.00443)%
CITY OF CARLISLE	K091	111,248	0.03726%	0.03314%	0.00412%
OHIO CO LIBRARY	K092	41,118	0.01377%	0.01430%	(0.00053)%
OLDHAM CO LIBRARY BD	K093	94,161	0.03154%	0.03154%	0.00000%
OWEN CO PUBLIC LIBRARY	K094	34,895	0.01169%	0.01128%	0.00041%
OWSLEY CO PUBLIC LIBRARY	K095	10,688	0.00358%	0.00364%	(0.00006)%
PENDLETON CO LIBRARY	K096	23,352	0.00782%	0.00827%	(0.00045)%
PERRY CO BD OF EDUCATION	K097	755,617	0.25308%	0.24909%	0.00400%
PIKEVILLE INDEPENDENT SCH	K098	153,393	0.05138%	0.05331%	(0.00194)%
CITY OF STANTON	K099	25,564	0.00856%	0.00937%	(0.00081)%
SOMERSET BD OF EDUCATION	K100	198,875	0.06661%	0.06770%	(0.00109)%
CITY OF MOUNT OLIVET	K101	-	0.00000%	0.00176%	(0.00176)%
ROCKCASTLE CONSERV DIST	K102	2,715	0.00091%	0.00092%	(0.00001)%
CITY OF MOREHEAD	K103	169,272	0.05670%	0.05594%	0.00076%
RUSSELL CO CONS DIST	K104	3,591	0.00120%	0.00120%	0.00000%
CITY OF GEORGETOWN	K105	358,375	0.12003%	0.12143%	(0.00139)%
CITY OF SHELBYVILLE	K106	179,357	0.06007%	0.06219%	(0.00212)%
FRANKLIN/SIMPSON PARKS BD	K107	19,502	0.00653%	0.00652%	0.00001%
CITY OF TAYLORSVILLE	K108	95,585	0.03201%	0.03401%	(0.00200)%
CAMPBELLSVLE MUN WTR&SEWR	K109	169,585	0.05680%	0.05424%	0.00256%
TODD COUNTY WATER DIST	K110	35,711	0.01196%	0.01158%	0.00038%
CITY OF CADIZ	K111	101,818	0.03410%	0.03778%	(0.00368)%



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TRIMBLE CO LIBRARY	K112	21,283	0.00713%	0.00643%	0.00070%
UNION CO BD OF EDUCATION	K113	461,321	0.15451%	0.15641%	(0.00189)%
CITY OF BOWLING GREEN	K114	1,220,403	0.40876%	0.41292%	(0.00417)%
CITY OF SPRINGFIELD	K115	70,339	0.02356%	0.02302%	0.00054%
WAYNE CO BD OF ED	K116	565,620	0.18945%	0.19568%	(0.00624)%
WEBSTER CO PUBLIC LIBRARY	K117	18,248	0.00611%	0.00706%	(0.00095)%
WHITLEY CO BD OF ED	K118	799,152	0.26766%	0.28446%	(0.01680)%
WOLFE COUNTY LIBRARY	K119	6,142	0.00206%	0.00179%	0.00027%
CITY OF VERSAILLES	K120	278,387	0.09324%	0.08860%	0.00464%
KY MAGISTRATES/COMM ASSOC	K137	19,809	0.00663%	0.00656%	0.00007%
GRANT CO PLANNING COMM	K141	6,152	0.00206%	0.00210%	(0.00004)%
WESTERN LEWIS-RECTORVILLE	K181	21,062	0.00705%	0.00751%	(0.00045)%
GREEN RIVER EDUC COOP	K214	41,989	0.01406%	0.01047%	0.00359%
NORTHERN KY WATER SER DIS	K219	1,027,436	0.34412%	0.33360%	0.01053%
KY CO JUDGE/EX ASSOC	K237	22,038	0.00738%	0.00739%	(0.00001)%
JEFFERSONTOWN FIRE DIST	K256	5,366	0.00180%	0.00182%	(0.00002)%
KY LEGAL AID	K314	222,268	0.07445%	0.07688%	(0.00243)%
MT WASHINGTON FIRE P DIST	K315	6,036	0.00202%	0.00198%	0.00004%
CITY OF SILVER GROVE	K319	10,367	0.00347%	0.00457%	(0.00109)%
KY COUNCIL OF ADD'S	K337	4,665	0.00156%	0.00400%	(0.00244)%
ST MATTHEWS FIRE DIST.	K356	5,424	0.00182%	0.00181%	0.00001%
CITY OF SMITHS GROVE	K414	4,215	0.00141%	0.00146%	(0.00004)%
CITY OF LAKESIDE PARK	K459	5,604	0.00188%	0.00192%	(0.00005)%
CITY OF MELBOURNE	K519	3,943	0.00132%	0.00133%	(0.00001)%
CITY OF TAYLOR MILL	K559	60,048	0.02011%	0.01973%	0.00039%
WARREN CO PUBLIC LIBRARY	K614	138,183	0.04628%	0.04512%	0.00117%
CAMPBELL CO CONS DISPATCH	K619	143,422	0.04804%	0.04639%	0.00165%
CITY OF EDGEWOOD	K659	79,780	0.02672%	0.02392%	0.00280%
CENTRAL CAMPBELL CO FIRE	K719	3,696	0.00124%	0.00129%	(0.00005)%



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LAKESIDE/CRESTVIEWHLS POL	K759	6,034	0.00202%	0.00195%	0.00007%
HIGHVIEW FIRE DISTRICT	K856	6,069	0.00203%	0.00203%	0.00000%
CITY OF FORT MITCHELL	K859	58,612	0.01963%	0.02400%	(0.00437)%
CITY OF MEADOW VALE	K956	128	0.00004%	0.00004%	(0.00000)%
HOUSING AUTH OF COVINGTON	K959	166,999	0.05593%	0.05958%	(0.00365)%
ALLEN CO CONSERVATION DIS	L002	4,653	0.00156%	0.00158%	(0.00002)%
ANDERSON PUBLIC LIBRARY	L003	36,220	0.01213%	0.01285%	(0.00072)%
CITY OF BARLOW	L004	17,496	0.00586%	0.00654%	(0.00068)%
CITY OF GLASGOW	L005	400,481	0.13413%	0.12765%	0.00649%
BATH CO WATER DISTRICT	L006	39,911	0.01337%	0.01350%	(0.00013)%
BELL CO COURT CLERK	L007	35,159	0.01178%	0.01319%	(0.00141)%
BOONE CO BD OF ED	L008	3,146,631	1.05392%	1.05098%	0.00294%
CITY OF PARIS	L009	462,192	0.15480%	0.15126%	0.00354%
FIVCO AREA DEVELOPMT DIST	L010	107,535	0.03602%	0.03105%	0.00497%
DANVILLE BOYLE CO REC	L011	22,066	0.00739%	0.00741%	(0.00002)%
BRACKEN COUNTY PUB LIBRAR	L012	8,000	0.00268%	0.00357%	(0.00089)%
BREATHITT CO PUBLIC LIB	L013	20,038	0.00671%	0.00598%	0.00074%
BRECKINRIDGE CO CLERK OFF	L014	38,829	0.01301%	0.01281%	0.00019%
CITY OF MT WASHINGTON	L015	170,270	0.05703%	0.05147%	0.00556%
BUTLER CO AMBULANCE SVC	L016	61,354	0.02055%	0.02281%	(0.00226)%
CALDWELL COUNTY EMS	L017	60,930	0.02041%	0.02047%	(0.00007)%
MURRAY PUBLIC SCHOOLS	L018	371,929	0.12457%	0.12349%	0.00108%
BALLARD/CARLISLE/LIV PB L	L020	2,557	0.00086%	0.00087%	(0.00001)%
CITY OF CARROLLTON	L021	150,240	0.05032%	0.05021%	0.00011%
NORTHEAST KY CAA	L022	267,158	0.08948%	0.08254%	0.00694%
CITY OF LIBERTY	L023	88,314	0.02958%	0.02964%	(0.00006)%
HOPKINSVLE CHRIST LIBRARY	L024	25,839	0.00865%	0.00663%	0.00202%
CITY OF WINCHESTER	L025	243,800	0.08166%	0.07942%	0.00224%
DANIEL BOONE COMM AGENCY	L026	320,957	0.10750%	0.10137%	0.00613%



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CITY OF ALBANY	L027	131,764	0.04413%	0.04558%	(0.00145)%
CRITTENDEN/LIV CO WAT DIS	L028	47,858	0.01603%	0.01723%	(0.00120)%
CUMBERLAND CO SOIL & WAT	L029	3,261	0.00109%	0.00111%	(0.00002)%
EDMONSON CO AMBULANCE DIS	L031	14,699	0.00492%	0.00574%	(0.00082)%
SANDY HOOK WATER DISTRICT	L032	21,945	0.00735%	0.00676%	0.00059%
CITY OF IRVINE	L033	60,990	0.02043%	0.01779%	0.00264%
CITY OF FLEMINGSBURG	L035	78,368	0.02625%	0.02599%	0.00026%
FLOYD CO LIBRARY	L036	43,542	0.01458%	0.01102%	0.00356%
FULTON CO LIBRARY	L038	15,595	0.00522%	0.00518%	0.00004%
CITY OF WARSAW	L039	20,686	0.00693%	0.00682%	0.00011%
GRANT CO PUBLIC LIBRARY	L041	43,668	0.01463%	0.01521%	(0.00058)%
MAYFIELD CITY SCHOOLS	L042	357,713	0.11981%	0.10807%	0.01174%
LEITCHFIELD UTILITY COMM	L043	144,315	0.04834%	0.05009%	(0.00176)%
GREEN CO AMBULANCE SVC	L044	20,096	0.00673%	0.00609%	0.00064%
RACELAND BOARD OF EDUC	L045	128,524	0.04305%	0.04318%	(0.00013)%
HANCOCK CO PUBLIC LIBRARY	L046	22,180	0.00743%	0.00689%	0.00054%
WEST POINT INDEPENDENT SC	L047	25,042	0.00839%	0.00883%	(0.00044)%
CYNTHIANA/HARRISON LIBRAR	L049	31,377	0.01051%	0.01037%	0.00014%
CITY OF MUNFORDVILLE	L050	40,599	0.01360%	0.01175%	0.00185%
HENDERSON CO WATER DIST	L051	51,004	0.01708%	0.01738%	(0.00030)%
CITY OF EMINENCE	L052	46,797	0.01567%	0.01619%	(0.00052)%
DAWSON SPRINGS PUBLIC SCH	L054	104,844	0.03512%	0.03487%	0.00025%
CITY OF NICHOLASVILLE	L057	601,226	0.20137%	0.19226%	0.00911%
PAINTSVILLE BD OF ED	L058	119,053	0.03987%	0.04235%	(0.00248)%
KNOTT CO SOIL CONV DIST	L060	3,252	0.00109%	0.00106%	0.00003%
CITY OF BARBOURVILLE	L061	56,090	0.01879%	0.01780%	0.00099%
CITY OF HODGENVILLE	L062	68,871	0.02307%	0.03183%	(0.00876)%
LAUREL CO PUBLIC LIB DIST	L063	98,064	0.03284%	0.03512%	(0.00227)%
LOUISA WATER & SEWER COMM	L064	64,690	0.02167%	0.02464%	(0.00297)%



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LEE CO PUBLIC LIBRARY	L065	9,193	0.00308%	0.00313%	(0.00005)%
CITY OF HYDEN	L066	18,522	0.00620%	0.00597%	0.00023%
LETCHER COUNTY CONS DIST	L067	3,491	0.00117%	0.00112%	0.00005%
HOUSING AUTH OF VANCEBURG	L068	10,223	0.00342%	0.00396%	(0.00054)%
STANFORD WATER COMMISSION	L069	63,598	0.02130%	0.02138%	(0.00008)%
KY WESTERN WATERLAND	L070	4,028	0.00135%	0.00336%	(0.00201)%
RUSSELLVILLE CITY SCHOOLS	L071	154,675	0.05181%	0.05647%	(0.00467)%
CITY OF EDDYVILLE	L072	54,063	0.01811%	0.02361%	(0.00550)%
CITY OF PADUCAH	L073	940,471	0.31500%	0.32609%	(0.01109)%
HOUSING AUTH MCREARY CO	L074	16,192	0.00542%	0.00538%	0.00005%
CITY OF LIVERMORE	L075	20,887	0.00700%	0.00818%	(0.00118)%
BEREA BD OF ED	L076	183,805	0.06156%	0.06259%	(0.00102)%
CITY OF SALYERSVILLE	L077	65,009	0.02177%	0.02166%	0.00012%
MARION FREE PUBLIC LIBRAR	L078	30,149	0.01010%	0.00995%	0.00015%
MARSHALL CO SOIL & WATER	L079	3,174	0.00106%	0.00102%	0.00004%
MARTIN CO CONSERV DIST	L080	2,928	0.00098%	0.00097%	0.00001%
MEADE CO BD OF ED	L082	816,229	0.27338%	0.27378%	(0.00040)%
MENIFEE CO PUBLIC LIBRARY	L083	6,500	0.00218%	0.00220%	(0.00002)%
BURGIN INDEPENDENT SCH	L084	72,070	0.02414%	0.02357%	0.00057%
METCALFE CO PUBLIC LIB	L085	15,412	0.00516%	0.00507%	0.00009%
CITY OF TOMPKINSVILLE	L086	65,698	0.02200%	0.01872%	0.00329%
MONTGOMERY CO SAN DIST #2	L087	6,887	0.00231%	0.00224%	0.00007%
MORGAN COUNTY LIBRARY	L088	17,170	0.00575%	0.00405%	0.00171%
CITY OF NEW HAVEN	L090	9,998	0.00335%	0.00341%	(0.00006)%
NICHOLAS COUNTY LIBRARY	L091	5,983	0.00200%	0.00226%	(0.00026)%
OHIO CO WATER DIST	L092	81,797	0.02740%	0.02952%	(0.00212)%
LAGRANGE UTILITY COMM	L093	57,262	0.01918%	0.01948%	(0.00030)%
PENDLETON COUNTY WATER	L096	36,304	0.01216%	0.01414%	(0.00198)%
POWELLS VALLEY WATER DIST	L099	29,179	0.00977%	0.00972%	0.00005%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
SCIENCE HILL BD OF ED	L100	63,197	0.02117%	0.02208%	(0.00091)%
CITY OF MOUNT VERNON	L102	158,890	0.05322%	0.04411%	0.00911%
MOREHEAD UTILITY PLANT BD	L103	184,485	0.06179%	0.05966%	0.00213%
LAKE CUMBERLAND ADD	L104	376,199	0.12600%	0.12917%	(0.00317)%
GEORGETOWN/SCOTT CO PARKS	L105	95,159	0.03187%	0.03102%	0.00085%
TRIPLE S PLANNING & ZONIN	L106	14,550	0.00487%	0.00478%	0.00009%
CITY OF FRANKLIN	L107	269,330	0.09021%	0.09002%	0.00019%
SPENCER CO FIRE DIST	L108	2,103	0.00070%	0.00000%	0.00070%
CAMPBELLSVILLE CITY SCHOO	L109	176,656	0.05917%	0.05841%	0.00076%
CITY OF ELKTON	L110	63,301	0.02120%	0.02122%	(0.00002)%
HOUSING AUTH OF CADIZ	L111	19,944	0.00668%	0.00660%	0.00008%
CITY OF BEDFORD	L112	4,246	0.00142%	0.00282%	(0.00140)%
UNION CO PLANNING COMM	L113	14,745	0.00494%	0.00501%	(0.00007)%
WARREN COUNTY BD OF ED	L114	1,977,491	0.66233%	0.65979%	0.00254%
WASHINGTON CO SCHOOLS	L115	259,215	0.08682%	0.09003%	(0.00321)%
CORBIN BD OF ED	L118	338,040	0.11322%	0.11139%	0.00183%
CITY OF CAMPTON	L119	44,688	0.01497%	0.01471%	0.00026%
FALLING SPRINGS ARTS	L120	55,470	0.01858%	0.01759%	0.00099%
CORINTH WATER DISTRICT	L141	17,647	0.00591%	0.00606%	(0.00015)%
CITY OF LYNDON	L156	25,157	0.00843%	0.00773%	0.00070%
ELSMERE FIRE PROTECTION	L159	5,305	0.00178%	0.00165%	0.00013%
CITY OF HURSTBOURNE	L256	16,323	0.00547%	0.00537%	0.00010%
EASTWOOD FIRE PROT DIST	L356	4,275	0.00143%	0.00146%	(0.00003)%
HARRODS CREEK FIRE DIST	L456	7,240	0.00242%	0.00222%	0.00020%
FERN CREEK FIRE PROT DIST	L656	6,880	0.00230%	0.00226%	0.00005%
PLEASURE RIDGE PARK FIRE	L756	20,780	0.00696%	0.00560%	0.00136%
NORTHERN KY CONV CTR CORP	L959	134,817	0.04516%	0.04911%	(0.00396)%
COLUMBIA/ADAIR UTILITIES	M001	120,848	0.04048%	0.04336%	(0.00288)%
LAWBG-ANDERSON PLAN COMM	M003	1,469	0.00049%	0.00049%	(0.00000)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
GLASGOW WATER COMPANY	M005	254,667	0.08530%	0.09041%	(0.00511)%
GATEWAY AREA DEV DISTRICT	M006	78,697	0.02636%	0.02376%	0.00260%
MIDDLESBORO CITY SCHOOL	M007	181,181	0.06068%	0.06035%	0.00033%
WALTON/VERONA BD OF ED	M008	251,144	0.08412%	0.08318%	0.00094%
PARIS BOURBON CO LIBRARY	M009	37,882	0.01269%	0.01246%	0.00023%
BOYD CO BD OF ED	M010	636,357	0.21314%	0.21551%	(0.00237)%
BOYLE COUNTY BD OF EDUC	M011	342,263	0.11464%	0.11950%	(0.00487)%
EAST PENDLETON WATER DIST	M012	36,441	0.01221%	0.01294%	(0.00074)%
BREATHITT CO SOIL CONSERV	M013	2,892	0.00097%	0.00085%	0.00012%
CITY OF HARDINSBURG	M014	38,397	0.01286%	0.01257%	0.00029%
BULLITT CO FISCAL COURT	M015	647,738	0.21695%	0.21388%	0.00307%
CITY OF FREDONIA	M017	6,957	0.00233%	0.00230%	0.00003%
CALLOWAY CO PUBLIC LIBRAR	M018	36,043	0.01207%	0.01090%	0.00118%
CAMPBELL CO COURTHOUSE	M019	7,272	0.00244%	0.00153%	0.00091%
CITY OF BARDWELL	M020	43,416	0.01454%	0.01471%	(0.00017)%
CARROLL CO WATER DISTRICT	M021	48,917	0.01638%	0.01648%	(0.00009)%
CITY OF OLIVE HILL	M022	105,668	0.03539%	0.03601%	(0.00062)%
E CASEY CO WATER DISTRICT	M023	28,997	0.00971%	0.00977%	(0.00006)%
CHRISTIAN CO BD OF ED	M024	1,620,461	0.54275%	0.55499%	(0.01224)%
WINCHESTER MUNICIPAL UTIL	M025	360,574	0.12077%	0.11492%	0.00584%
CLAY COUNTY 911 BOARD	M026	27,109	0.00908%	0.00932%	(0.00025)%
HOUSING AUTH OF ALBANY	M027	18,164	0.00608%	0.00569%	0.00040%
CUMBERLAND CO FISCAL CT	M029	119,135	0.03990%	0.04151%	(0.00161)%
DAVISS CO BD OF EDUC	M030	1,931,604	0.64696%	0.65120%	(0.00424)%
EDMONSON CO CONSERV DIST	M031	1,514	0.00051%	0.00053%	(0.00002)%
IRVINE MUNICIPAL UTILITY	M033	68,030	0.02279%	0.02165%	0.00114%
FAYETTE CO BD EDUCATION	M034	7,130,954	2.38840%	2.51895%	(0.13055)%
FLEMING COUNTY LIBRARY	M035	15,996	0.00536%	0.00624%	(0.00088)%
FRANKLIN CO BD OF ED	M037	1,115,964	0.37378%	0.37096%	0.00282%



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HICKMAN/FULTON RIV PRT AU	M038	43,402	0.01454%	0.01256%	0.00198%
GALLATIN CO WATER DIS	M039	30,696	0.01028%	0.01022%	0.00006%
GARRARD CO PUBLIC LIBRARY	M040	18,766	0.00629%	0.00620%	0.00009%
GRANT CO BD OF ED	M041	642,818	0.21530%	0.21895%	(0.00365)%
CITY OF MAYFIELD	M042	99,616	0.03336%	0.03782%	(0.00445)%
CITY OF CANEYVILLE	M043	18,456	0.00618%	0.00538%	0.00080%
GREEN/TAYLOR WATER DIST	M044	53,668	0.01798%	0.01769%	0.00028%
CITY OF FLATWOODS	M045	117,091	0.03922%	0.04230%	(0.00308)%
CITY OF LEWISPORT	M046	66,916	0.02241%	0.02327%	(0.00086)%
HARDIN CO PUBLIC LIBRARY	M047	47,238	0.01582%	0.01586%	(0.00004)%
CITY OF BENHAM	M048	23,541	0.00788%	0.00880%	(0.00092)%
HARRISON CO CONSERVA DIST	M049	3,839	0.00129%	0.00109%	0.00020%
HART CO CONSERVATION DIST	M050	4,752	0.00159%	0.00159%	0.00000%
HENDERSON CO BD OF ED	M051	1,303,246	0.43650%	0.43760%	(0.00110)%
HENRY CO LIBRARY	M052	27,774	0.00930%	0.00891%	0.00040%
CITY OF DAWSON SPRINGS	M054	55,057	0.01844%	0.02051%	(0.00207)%
JEFF CO MED CTR STM & CHL	M056	162,393	0.05439%	0.05172%	0.00267%
NICH-VLE/JESS CO PK & REC	M057	27,819	0.00932%	0.00960%	(0.00029)%
CITY OF PAINTSVILLE	M058	330,808	0.11080%	0.11143%	(0.00063)%
KENTON COUNTY FISCAL CT	M059	1,027,791	0.34424%	0.33428%	0.00996%
CITY OF HINDMAN	M060	21,851	0.00732%	0.00900%	(0.00168)%
KNOX CO E M S	M061	104,146	0.03488%	0.03343%	0.00145%
LARUE CO WATER DIST #1	M062	36,508	0.01223%	0.01128%	0.00095%
HOUSING AUTH/ LAWRENCE CO	M064	19,665	0.00659%	0.00827%	(0.00169)%
LEE CO SOIL CONSERV DIST	M065	5,071	0.00170%	0.00153%	0.00017%
JENKINS BD OF ED	M067	74,681	0.02501%	0.02336%	0.00165%
CITY OF VANCEBURG	M068	52,191	0.01748%	0.01674%	0.00074%
CITY OF STANFORD	M069	6,654	0.00223%	0.00303%	(0.00081)%
LEDBETTER WATER DISTRICT	M070	28,940	0.00969%	0.00984%	(0.00014)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
W MCCRACKEN CO WATER DIST	M073	16,293	0.00546%	0.00541%	0.00005%
CITY OF SACRAMENTO	M075	20,778	0.00696%	0.00725%	(0.00029)%
CITY OF RICHMOND	M076	493,244	0.16520%	0.16738%	(0.00218)%
MAGOFFIN CO COURT CLERK	M077	28,116	0.00942%	0.00972%	(0.00030)%
LEBANON WATER WORKS	M078	65,810	0.02204%	0.02157%	0.00047%
MARSHALL CO REF DISP DIST	M079	76,678	0.02568%	0.02481%	0.00088%
MARTIN CO HOUSING AUTH	M080	4,506	0.00151%	0.00202%	(0.00051)%
CITY OF MAYSVILLE	M081	284,794	0.09539%	0.09352%	0.00186%
CITY OF BRANDENBURG	M082	67,424	0.02258%	0.02282%	(0.00024)%
MERCER CO BOARD OF ED	M084	424,011	0.14202%	0.14214%	(0.00013)%
CITY OF EDMONTON	M085	81,178	0.02719%	0.02703%	0.00016%
MT STERL/MONTGOMERY LIB	M087	35,885	0.01202%	0.01194%	0.00008%
MORGAN CO CONSERVAT DIST	M088	2,904	0.00097%	0.00101%	(0.00004)%
BARDSTOWN BD OF ED	M090	520,237	0.17425%	0.17320%	0.00104%
NICHOLAS CO WATER DIST	M091	15,474	0.00518%	0.00522%	(0.00004)%
CITY OF BEAVER DAM	M092	74,107	0.02482%	0.02392%	0.00091%
OLDHAM CO WATER DIST	M093	109,845	0.03679%	0.03684%	(0.00005)%
CITY OF FALMOUTH	M096	66,501	0.02227%	0.02118%	0.00109%
E KY CONCEN EMPLOY PRO	M097	171,813	0.05755%	0.05072%	0.00683%
PIKE CO HOUSING AUTHORITY	M098	30,406	0.01018%	0.01101%	(0.00083)%
BEECH FORK WATER COMM	M099	33,840	0.01133%	0.01055%	0.00079%
PULASKI CO BD OF ED	M100	1,332,883	0.44643%	0.43822%	0.00821%
RUSSELL CO PUBLIC LIBRARY	M104	25,747	0.00862%	0.00840%	0.00023%
SCOTT COUNTY LIBRARY	M105	90,006	0.03015%	0.02671%	0.00343%
SHELBY CO BD OF ED	M106	1,148,857	0.38479%	0.30941%	0.07538%
FRANKLIN ELECTRIC PLNT BD	M107	78,337	0.02624%	0.02481%	0.00143%
SPENCER CO PUBLIC LIB	M108	18,215	0.00610%	0.00506%	0.00104%
CITY OF CAMPBELLSVILLE	M109	291,069	0.09749%	0.09251%	0.00498%
CITY OF GUTHRIE	M110	25,862	0.00866%	0.00779%	0.00088%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
TRIGG CO CONS DISTRICT	M111	3,194	0.00107%	0.00106%	0.00001%
CITY OF MILTON	M112	32,181	0.01078%	0.01045%	0.00033%
CITY OF STURGIS	M113	60,712	0.02033%	0.02319%	(0.00286)%
WASHINGTON CO LIBRARY BD	M115	18,370	0.00615%	0.00537%	0.00078%
WAYNE CO PUBLIC LIBRARY	M116	27,169	0.00910%	0.00892%	0.00018%
WEBSTER CO BD OF ED	M117	339,941	0.11386%	0.11953%	(0.00568)%
WHITLEY CO FISCAL COURT	M118	480,457	0.16092%	0.16059%	0.00033%
WOLFE CO FISCAL COURT	M119	135,042	0.04523%	0.04577%	(0.00053)%
WOODFORD COUNTY LIBRARY	M120	61,235	0.02051%	0.01983%	0.00068%
SHEPHER/BULLIT CO TOURIST	M215	49,056	0.01643%	0.01604%	0.00039%
CITY OF PIONEER VILLAGE	M315	4,168	0.00140%	0.00137%	0.00002%
MIDDLETOWN FIRE PROT DIST	M356	7,905	0.00265%	0.00265%	(0.00001)%
BULLITT CO SANITATION DIS	M415	34,931	0.01170%	0.01190%	(0.00020)%
ADAIR CO CONSERVATION DIS	N001	7,246	0.00243%	0.00242%	0.00001%
HOUSING AUTH OWINGSVILLE	N006	17,771	0.00595%	0.00565%	0.00030%
PINEVILLE BD OF EDUCATION	N007	63,403	0.02124%	0.02262%	(0.00138)%
CITY OF FLORENCE	N008	513,555	0.17201%	0.17212%	(0.00012)%
CITY OF MILLERSBURG	N009	3,733	0.00125%	0.00799%	(0.00674)%
BOYD CO PUBLIC LIBRARY	N010	85,253	0.02855%	0.03457%	(0.00602)%
CITY OF PERRYVILLE	N011	6,796	0.00228%	0.00211%	0.00017%
CITY OF BROOKSVILLE	N012	26,689	0.00894%	0.00853%	0.00041%
MIDDLE KY COMM ACT PART	N013	254,621	0.08528%	0.07874%	0.00654%
CITY OF IRVINGTON	N014	36,712	0.01230%	0.01039%	0.00191%
BULLITT CO CONSERVAT DIST	N015	4,003	0.00134%	0.00130%	0.00004%
PRINCETON ELECTRIC PL BD	N017	147,018	0.04924%	0.05084%	(0.00160)%
MURRAY/CALLOWAY CO AIRPRT	N018	5,291	0.00177%	0.00178%	(0.00001)%
CARLISLE CO SANIT DIST 1	N020	9,466	0.00317%	0.00260%	0.00057%
CARROLLTON UTILITIES COMM	N021	182,910	0.06126%	0.06101%	0.00026%
CITY OF GRAYSON	N022	92,173	0.03087%	0.02628%	0.00459%



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EAST CLARK CO WATER DIST	N025	32,713	0.01096%	0.01044%	0.00052%
CUMBERLAND CO PUBLIC LIB	N029	9,565	0.00320%	0.00316%	0.00004%
ESTILL CO WATER DIST NO 1	N033	38,428	0.01287%	0.01303%	(0.00016)%
HOUSING AUTH FLEMINGSBURG	N035	7,355	0.00246%	0.00216%	0.00030%
PRESTONSBURG CITY UTIL	N036	316,459	0.10599%	0.09446%	0.01154%
FRANKFORT INDEP SCHOOLS	N037	164,871	0.05522%	0.05665%	(0.00142)%
HOUSING AUTH OF HICKMAN	N038	24,137	0.00808%	0.00701%	0.00108%
BULLOCK PEN WATER DIST	N041	85,431	0.02861%	0.02830%	0.00031%
PURCHASE AREA DEV DIST	N042	270,421	0.09057%	0.09346%	(0.00289)%
GRAYSON CO LIBRARY	N043	26,232	0.00879%	0.00911%	(0.00032)%
HOUSING AUTH OF GREENSBUR	N044	3,703	0.00124%	0.00450%	(0.00326)%
KENTUCKY ED DEV CORP	N045	88,967	0.02980%	0.03607%	(0.00627)%
ELIZABETHTOWN BD OF EDUC	N047	363,219	0.12165%	0.12576%	(0.00411)%
CYNTHIANA HARRISON CO JPC	N049	11,719	0.00393%	0.00340%	0.00053%
CITY OF HORSE CAVE	N050	46,365	0.01553%	0.01513%	0.00040%
CITY OF HENDERSON	N051	877,985	0.29407%	0.30165%	(0.00759)%
CITY OF NEW CASTLE	N052	15,207	0.00509%	0.00572%	(0.00063)%
CITY OF MADISONVILLE	N054	836,829	0.28028%	0.28262%	(0.00234)%
NICHOLASVILLE HOUSING AUT	N057	8,703	0.00291%	0.00434%	(0.00143)%
JOHNSON CO LIBRARY	N058	30,113	0.01009%	0.00905%	0.00104%
KNOTT CO WATER & SEWER	N060	55,008	0.01842%	0.01646%	0.00196%
KNOX CO SOIL CONSERV DIS	N061	8,978	0.00301%	0.00288%	0.00013%
CUMBERLAND VAL AREA DEV	N063	128,007	0.04287%	0.04350%	(0.00063)%
THREE FORKS REG JAIL	N065	102,988	0.03449%	0.03339%	0.00110%
HOUSING ORIENTED MINISTRI	N067	44,313	0.01484%	0.01440%	0.00044%
GAR,QUI,KY-O-HTS WTR DIST	N068	28,000	0.00938%	0.00908%	0.00030%
CITY OF CRAB ORCHARD	N069	13,163	0.00441%	0.00506%	(0.00065)%
CITY OF AUBURN	N071	28,634	0.00959%	0.00939%	0.00020%
LYON CO AMBULANCE SERVICE	N072	60,899	0.02040%	0.02116%	(0.00076)%



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CITY OF ISLAND	N075	13,275	0.00445%	0.00452%	(0.00007)%
MADISON CO EMS	N076	11,492	0.00385%	0.00378%	0.00007%
MAGOFFIN CO WATER DIST	N077	36,293	0.01216%	0.01222%	(0.00007)%
CENTRAL KY COMM ACTION	N078	498,680	0.16703%	0.15558%	0.01144%
BENTON ELECTRIC SYSTEM	N079	97,951	0.03281%	0.03087%	0.00194%
MARTIN CO WATER DISTRICT	N080	73,905	0.02475%	0.02312%	0.00163%
BUFFALO TRACE AR DEV DIST	N081	165,968	0.05559%	0.05507%	0.00051%
MEADE CO WATER DISTRICT	N082	54,057	0.01811%	0.01743%	0.00068%
MERCER CO PUBLIC LIBRARY	N084	46,711	0.01565%	0.01629%	(0.00064)%
METCALFE CO CONSERV DIST	N085	5,381	0.00180%	0.00163%	0.00017%
CITY OF MT STERLING	N087	97,959	0.03281%	0.03357%	(0.00076)%
MORGAN CO AMBULANCE SERV	N088	39,396	0.01320%	0.00865%	0.00455%
MUHLENBERG CO WATER DIST	N089	91,139	0.03053%	0.03162%	(0.00109)%
BARDSTOWN-NELSON CO TOURI	N090	18,073	0.00605%	0.00602%	0.00003%
CITY OF HARTFORD	N092	102,790	0.03443%	0.03237%	0.00206%
CITY OF LAGRANGE	N093	60,444	0.02024%	0.02012%	0.00012%
CITY OF OWENTON	N094	14,928	0.00500%	0.00508%	(0.00008)%
KY VALLEY ED COOPERATIVE	N097	20,831	0.00698%	0.00599%	0.00099%
PIKE CO LIBRARY DISTRICT	N098	58,921	0.01973%	0.02054%	(0.00080)%
CITY OF CLAY CITY	N099	13,458	0.00451%	0.00377%	0.00074%
CITY OF BURNSIDE	N100	19,900	0.00667%	0.00557%	0.00109%
HOUSING AUTH OF MOREHEAD	N103	36,292	0.01216%	0.01335%	(0.00119)%
CITY OF JAMESTOWN	N104	126,391	0.04233%	0.04726%	(0.00493)%
W SHELBY WATER DISTRICT	N106	23,651	0.00792%	0.00906%	(0.00114)%
SIMPSON CO CONSERV DIST	N107	1,131	0.00038%	0.00053%	(0.00015)%
LOGAN/TODD REG. WATER COM	N110	54,579	0.01828%	0.01895%	(0.00067)%
BARKLEY LAKE WATER DIST	N111	80,799	0.02706%	0.02465%	0.00241%
TRIMBLE CO WATER DIST	N112	5,856	0.00196%	0.00000%	0.00196%
UNION CO LIBRARY BD	N113	30,572	0.01024%	0.00912%	0.00112%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
BOWLING GRN MUNICIPAL UTI	N114	1,490,650	0.49927%	0.49826%	0.00101%
WASHINGTON CO CONSER DIST	N115	2,815	0.00094%	0.00101%	(0.00006)%
MONTICELLO UTILITY COMM	N116	140,193	0.04696%	0.04438%	0.00257%
CITY OF DIXON	N117	8,774	0.00294%	0.00267%	0.00027%
CITY OF WILLIAMSBURG	N118	223,509	0.07486%	0.07413%	0.00073%
WOLFE CO CONSER DISTRICT	N119	4,412	0.00148%	0.00147%	0.00001%
WOODFORD CO PLAN ZONING	N120	30,536	0.01023%	0.01013%	0.00010%
N KY CONV & VISITORS BUR	N959	131,721	0.04412%	0.04095%	0.00316%
HOUSING AUTH OF COLUMBIA	P001	16,749	0.00561%	0.00564%	(0.00003)%
GLASGOW ELECTRIC PLANT BD	P005	434,205	0.14543%	0.14754%	(0.00211)%
BATH COUNTY E.M.S.	P006	67,146	0.02249%	0.02136%	0.00113%
CITY OF PINEVILLE	P007	31,213	0.01045%	0.01004%	0.00042%
BOONE CO PLANNING COMM	P008	114,447	0.03833%	0.04062%	(0.00229)%
HOUSING AUTHORITY PARIS	P009	36,255	0.01214%	0.01239%	(0.00025)%
REGIONAL PUBLIC SAFETY	P010	83,873	0.02809%	0.02694%	0.00115%
CITY OF JUNCTION CITY	P011	22,709	0.00761%	0.00769%	(0.00009)%
CITY OF JACKSON	P013	174,414	0.05842%	0.05222%	0.00619%
BRECKINRIDGE CO PUBLIC LI	P014	20,305	0.00680%	0.00684%	(0.00004)%
CITY OF LEBANON JUNCTION	P015	23,724	0.00795%	0.00782%	0.00013%
PRINCETON WATER/WASTEWATE	P017	96,884	0.03245%	0.03773%	(0.00528)%
MURRAY/CALLOWAY TRANS AUT	P018	39,218	0.01314%	0.01196%	0.00118%
RATTLESNAKE RIDGE WATER	P022	62,917	0.02107%	0.01772%	0.00336%
CLARK CO CONSVATION DIST	P025	3,070	0.00103%	0.00108%	(0.00005)%
ESTILL COUNTY EMS	P033	14,376	0.00481%	0.01047%	(0.00565)%
FLEMING CO DISPATCH	P035	21,728	0.00728%	0.00699%	0.00029%
COMMUNITY ACTION KENTUCKY	P037	84,808	0.02841%	0.02888%	(0.00048)%
HICKMAN ELECTRIC SYSTEM	P038	41,867	0.01402%	0.01392%	0.00010%
CITY OF DRY RIDGE	P041	40,007	0.01340%	0.01311%	0.00029%
CITY OF CLARKSON	P043	11,259	0.00377%	0.00393%	(0.00016)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
GREENUP CO ENVIR COMM	P045	19,081	0.00639%	0.00828%	(0.00189)%
CITY OF WEST POINT	P047	28,068	0.00940%	0.00951%	(0.00011)%
HARLAN COUNTY C A A	P048	106,118	0.03554%	0.03141%	0.00413%
HOUSING AUTHORITY OF CYNT	P049	73,535	0.02463%	0.02403%	0.00060%
HART CO SOLID WASTE SVC	P050	61,864	0.02072%	0.01945%	0.00127%
HENDERSON MUN POWER&LIGHT	P051	373,524	0.12511%	0.12318%	0.00193%
LITTLE KY RV WS CONV DIST	P052	7,557	0.00253%	0.00249%	0.00004%
HOUSING AUTH DAWSON SPG	P054	30,287	0.01014%	0.01016%	(0.00001)%
VALLEY VIEW FERRY AUTHORI	P057	10,237	0.00343%	0.00340%	0.00003%
BARBOURVILLE UTILITY COMM	P061	245,404	0.08219%	0.08433%	(0.00214)%
LAUREL CO WATER DIST #2	P063	71,603	0.02398%	0.02334%	0.00064%
LEWIS CO PUBLIC LIBRARY	P068	10,373	0.00347%	0.00346%	0.00001%
LINCOLN CO CLERK	P069	36,870	0.01235%	0.01303%	(0.00068)%
LOGAN CO CONS DISTRICT	P071	4,650	0.00156%	0.00143%	0.00013%
LYON CO WATER DISTRICT	P072	16,458	0.00551%	0.00557%	(0.00006)%
MADISON CO PUBLIC LIBRARY	P076	119,198	0.03992%	0.03814%	0.00178%
SALYERS/MAG CO JOINT HOUS	P077	13,182	0.00442%	0.00445%	(0.00003)%
MARION CO CONSERVAT DIST	P078	3,222	0.00108%	0.00101%	0.00007%
CITY OF CALVERT CITY	P079	136,843	0.04583%	0.04843%	(0.00260)%
MASON COUNTY LIBRARY	P081	22,204	0.00744%	0.00603%	0.00140%
ANDERSON-DEAN COMM PARK	P084	12,447	0.00417%	0.00418%	(0.00002)%
MONTGOMERY CTY WATER DIST	P087	8,546	0.00286%	0.00237%	0.00050%
MORGAN CO WATER DIST	P088	21,212	0.00710%	0.00671%	0.00039%
MUHLENBERG WATER DIST #3	P089	28,089	0.00941%	0.00931%	0.00010%
NORTH NELSON WATER DIST	P090	24,158	0.00809%	0.00839%	(0.00030)%
OHIO CO REG WASTEWATER D	P092	16,967	0.00568%	0.00569%	(0.00000)%
KY RIVER AREA DEV DIST	P097	159,867	0.05355%	0.05092%	0.00263%
LAKE CUMBERLAND CAA, INC	P100	350,368	0.11735%	0.11563%	0.00172%
MOREHEAD TOURISM COMMISSI	P103	28,162	0.00943%	0.00920%	0.00023%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
RUSSELL CO TOURIST COMM	P104	7,031	0.00236%	0.00175%	0.00061%
GEORGETOWN/SCOTT TOURISM	P105	18,277	0.00612%	0.00580%	0.00032%
MULTI PURPOSE COMM ACTION	P106	48,243	0.01616%	0.01838%	(0.00223)%
SIMPSON CO LIBRARY DIST	P107	21,470	0.00719%	0.00725%	(0.00006)%
TODD COUNTY CONSERVATION DISTRICT	P110	2,584	0.00087%	0.00052%	0.00034%
JOHN L STREET LIBRARY	P111	14,498	0.00486%	0.00479%	0.00007%
STURGIS HOUSING AUTHORITY	P113	8,385	0.00281%	0.00277%	0.00004%
HOUSING AUTH SPRINGFIELD	P115	8,446	0.00283%	0.00195%	0.00088%
CITY OF MONTICELLO	P116	44,335	0.01485%	0.01397%	0.00088%
CITY OF CLAY	P117	20,450	0.00685%	0.00799%	(0.00114)%
WOODFORD CO CONSERV DIST	P120	6,156	0.00206%	0.00207%	(0.00000)%
CITY OF CRESTVIEW HILLS	P959	29,059	0.00973%	0.00894%	0.00079%
SOUTH ANDERSON WATER DIST	R003	26,935	0.00902%	0.00898%	0.00004%
BARREN CO SOIL CONS DIS	R005	3,656	0.00122%	0.00116%	0.00006%
BOONE CO LIBRARY DIST	R008	347,023	0.11623%	0.11699%	(0.00076)%
ASHLAND BD OF ED	R010	552,546	0.18507%	0.19403%	(0.00896)%
DANVILLE BOYLE PLANNING	R011	16,311	0.00546%	0.00544%	0.00003%
BREATHITT COUNTY WATER DISTRICT	R013	18,576	0.00622%	0.00617%	0.00005%
CITY OF SHEPHERDSVILLE	R015	131,604	0.04408%	0.04383%	0.00024%
CITY OF PRINCETON	R017	66,222	0.02218%	0.02347%	(0.00129)%
MURRAY ELECTRIC SYSTEM	R018	322,861	0.10814%	0.11198%	(0.00385)%
FORT THOMAS BOARD OF ED	R019	381,354	0.12773%	0.13218%	(0.00445)%
CARROLLTON/CARR CO REC TR	R021	4,752	0.00159%	0.00162%	(0.00003)%
CHRISTIAN CO WATER DIST	R024	65,013	0.02178%	0.02067%	0.00110%
DAVISS CO AIRPORT BD	R030	25,246	0.00846%	0.00747%	0.00098%
CITY OF RAVENNA	R033	7,704	0.00258%	0.00302%	(0.00044)%
LEXINGTON PUBLIC LIBRARY	R034	659,719	0.22096%	0.22275%	(0.00179)%
CITY OF PRESTONSBURG	R036	280,448	0.09393%	0.09780%	(0.00387)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
PAUL SAWYIER LIBRARY	R037	130,640	0.04376%	0.04195%	0.00181%
CITY OF FULTON	R038	148,663	0.04979%	0.04551%	0.00428%
CITY OF CRITTENDEN	R041	12,408	0.00416%	0.00414%	0.00001%
MAYFIELD ELEC & WATER SYS	R042	365,108	0.12229%	0.12480%	(0.00251)%
CITY OF RUSSELL	R045	125,268	0.04196%	0.04081%	0.00114%
LINCOLN TRAIL AREA DEV DI	R047	211,031	0.07068%	0.07013%	0.00055%
HARLAN CO CONSERV DIST	R048	5,061	0.00170%	0.00162%	0.00007%
HART CO AMB SERVICE	R050	98,615	0.03303%	0.03250%	0.00053%
HENDERSON MUN W & S DEPT	R051	468,785	0.15701%	0.15467%	0.00234%
CITY OF CAMPBELLSBURG	R052	11,739	0.00393%	0.00316%	0.00077%
SOUTH HOPKINS WATER DIST	R054	37,189	0.01246%	0.01342%	(0.00096)%
CITY OF WILMORE	R057	119,009	0.03986%	0.03954%	0.00032%
HOUSING AUTH OF PAINTSVLE	R058	58,479	0.01959%	0.01913%	0.00045%
KY COMM ECONOMIC OPPORT	R061	647,861	0.21699%	0.20873%	0.00826%
WOODCREEK WATER DISTRICT	R063	223,184	0.07475%	0.07212%	0.00263%
LOGAN CO PUBLIC LIBRARY	R071	48,791	0.01634%	0.01659%	(0.00025)%
LYON CO HOUSING AUTHORITY	R072	26,999	0.00904%	0.00909%	(0.00004)%
MCCRACKEN CO BD OF ED	R073	1,035,311	0.34676%	0.34741%	(0.00065)%
RICHMOND UTILITIES	R076	388,659	0.13018%	0.14077%	(0.01060)%
CITY OF LORETTO	R078	2,890	0.00097%	0.00097%	(0.00000)%
MARSHALL CO PUB LIBRARY	R079	105,201	0.03524%	0.03415%	0.00108%
CITY OF WEST LIBERTY	R088	141,694	0.04746%	0.04839%	(0.00093)%
CENTRAL CITY MUN WTR&SEWR	R089	101,265	0.03392%	0.03332%	0.00060%
NELSON CO PUBLIC LIBRARY	R090	104,212	0.03490%	0.03219%	0.00271%
TRI CO COMM ACTION AGENCY	R093	35,709	0.01196%	0.01167%	0.00029%
PERRY COUNTY PUBLIC LIB	R097	69,944	0.02343%	0.02228%	0.00114%
ROWAN CO PUBLIC LIBRARY	R103	27,722	0.00928%	0.01047%	(0.00118)%
CITY OF RUSSELL SPRINGS	R104	86,588	0.02900%	0.02864%	0.00036%
CITY OF STAMPING GROUND	R105	217	0.00007%	0.00105%	(0.00098)%



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SHELBY CO PARK RECREATION	R106	58,552	0.01961%	0.02093%	(0.00132)%
TAYLOR CO PUBLIC LIBRARY	R109	33,319	0.01116%	0.01105%	0.00010%
BOWLING GREEN PUBLIC SCHO S W E D A	R114	720,335	0.24127%	0.23493%	0.00634%
WAYNE CO CONSERV DIST	R115	6,238	0.00209%	0.00114%	0.00095%
WEBSTER COUNTY WATER DIST	R116	5,557	0.00186%	0.00153%	0.00033%
WILLIAMSBURG IND BD OF ED	R117	53,953	0.01807%	0.01796%	0.00011%
CITY OF MIDWAY	R118	133,878	0.04484%	0.04489%	(0.00005)%
N KY LEGAL AID SOCIETY	R120	28,392	0.00951%	0.00929%	0.00022%
FLOYD COUNTY CONSV DIST	R959	224,147	0.07507%	0.07417%	0.00091%
ADAIR COUNTY FISCAL COURT	T036	10,408	0.00349%	0.00327%	0.00022%
ALLEN COUNTY FISCAL COURT	V001	167,058	0.05595%	0.05516%	0.00079%
ANDERSON CO FISCAL COURT	V002	262,020	0.08776%	0.08915%	(0.00139)%
BALLARD COUNTY FISCAL CT	V003	279,410	0.09358%	0.09468%	(0.00110)%
BARREN CO FISCAL CT	V004	268,855	0.09005%	0.09755%	(0.00750)%
BATH CO FISCAL COURT	V005	198,707	0.06655%	0.07120%	(0.00465)%
BELL CO FISCAL CT	V006	140,807	0.04716%	0.04437%	0.00279%
BOONE CO FISCAL CT	V007	362,145	0.12129%	0.12471%	(0.00341)%
BOURBON CO FISCAL COURT	V008	1,128,082	0.37783%	0.37829%	(0.00046)%
BOYD COUNTY FISCAL COURT	V009	255,783	0.08567%	0.09395%	(0.00828)%
BOYLE COUNTY FISCAL COURT	V010	826,748	0.27691%	0.27883%	(0.00193)%
BRACKEN CO FISCAL COURT	V011	350,122	0.11727%	0.11619%	0.00107%
BREATHITT CO FISCAL COURT	V012	137,702	0.04612%	0.04562%	0.00050%
BRECKINRIDGE CO FISCAL CT	V013	240,606	0.08059%	0.07962%	0.00097%
BUTLER COUNTY FISCAL CT	V014	313,095	0.10487%	0.10710%	(0.00223)%
CALDWELL CO FISCAL COURT	V016	215,713	0.07225%	0.07234%	(0.00009)%
CALLOWAY CO FISCAL COURT	V017	174,861	0.05857%	0.06330%	(0.00474)%
CAMPBELL CO FISCAL CT	V018	461,858	0.15469%	0.15649%	(0.00180)%
CARLISLE CO FISCAL COURT	V019	903,856	0.30273%	0.29837%	0.00436%
	V020	144,534	0.04841%	0.04737%	0.00104%



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CARROLL CO FISCAL CT	V021	286,195	0.09586%	0.09894%	(0.00308)%
CARTER CO FISCAL CT	V022	334,246	0.11195%	0.10367%	0.00828%
CASEY CO FISCAL COURT	V023	266,707	0.08933%	0.08834%	0.00099%
CHRISTIAN CO FISCAL COURT	V024	404,850	0.13560%	0.13671%	(0.00111)%
CLARK COUNTY FISCAL COURT	V025	298,079	0.09984%	0.10080%	(0.00096)%
CLAY COUNTY FISCAL CT	V026	465,740	0.15599%	0.15240%	0.00359%
CLINTON CO FISCAL COURT	V027	230,826	0.07731%	0.07815%	(0.00083)%
CRITTENDEN CO FIS CT	V028	179,971	0.06028%	0.05842%	0.00186%
DAVISS CO FISCAL COURT	V030	700,525	0.23463%	0.22636%	0.00827%
EDMONSON CO FISCAL CRT	V031	151,224	0.05065%	0.04968%	0.00097%
ELLIOTT CO FISCAL CT	V032	104,921	0.03514%	0.03585%	(0.00071)%
ESTILL CO FISCAL COURT	V033	238,959	0.08004%	0.07353%	0.00650%
FLEMING CO FISCAL COURT	V035	134,094	0.04491%	0.04687%	(0.00196)%
FLOYD CO FISCAL COURT	V036	478,810	0.16037%	0.16938%	(0.00901)%
FRANKLIN CO FISCAL COURT	V037	504,468	0.16896%	0.17514%	(0.00617)%
FULTON COUNTY FIS CT	V038	301,603	0.10102%	0.09383%	0.00719%
GALLATIN CO FISCAL COURT	V039	240,306	0.08049%	0.07323%	0.00726%
GARRARD CO FISCAL COURT	V040	220,799	0.07395%	0.07783%	(0.00388)%
GRANT COUNTY FISCAL COURT	V041	319,973	0.10717%	0.11145%	(0.00428)%
GRAVES COUNTY FISCAL CT	V042	440,881	0.14767%	0.15129%	(0.00362)%
GRAYSON CO FISCAL COURT	V043	391,463	0.13111%	0.12373%	0.00738%
GREEN COUNTY FISCAL COURT	V044	97,012	0.03249%	0.03622%	(0.00373)%
GREENUP CO FISCAL CT	V045	509,001	0.17048%	0.16750%	0.00299%
HANCOCK CO FISCAL COURT	V046	288,757	0.09671%	0.09735%	(0.00064)%
HARDIN CO FISCAL COURT	V047	394,025	0.13197%	0.13335%	(0.00138)%
HARLAN CO FIS CT	V048	466,128	0.15612%	0.17072%	(0.01460)%
HARRISON CO FISCAL COURT	V049	171,999	0.05761%	0.05435%	0.00326%
HART COUNTY FISCAL COURT	V050	259,943	0.08706%	0.08907%	(0.00201)%
HENDERSON CO FISCAL COURT	V051	929,155	0.31121%	0.30320%	0.00800%



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HENRY CO FISCAL COURT	V052	190,872	0.06393%	0.06127%	0.00266%
HICKMAN CO FISCAL COURT	V053	154,126	0.05162%	0.05176%	(0.00014)%
HOPKINS CO FISCAL COURT	V054	457,475	0.15322%	0.18462%	(0.03139)%
JACKSON CO FISCAL COURT	V055	344,630	0.11543%	0.11878%	(0.00335)%
JESSAMINE CO FISCAL COURT	V057	683,439	0.22891%	0.23027%	(0.00136)%
KNOTT CO FISCAL CT	V060	235,269	0.07880%	0.07859%	0.00021%
KNOX CO FISCAL CT	V061	344,714	0.11546%	0.12253%	(0.00708)%
LARUE CO FISCAL COURT	V062	252,240	0.08448%	0.07996%	0.00452%
LAUREL COUNTY FISCAL COUR	V063	640,120	0.21440%	0.21330%	0.00110%
LAWRENCE CO FISCAL CT	V064	288,700	0.09670%	0.09400%	0.00270%
LEE COUNTY FISCAL COURT	V065	211,072	0.07070%	0.07105%	(0.00036)%
LESLIE CO FISCAL COURT	V066	421,103	0.14104%	0.14879%	(0.00775)%
LETCHER CO FISCAL COURT	V067	403,692	0.13521%	0.14009%	(0.00488)%
LEWIS COUNTY FISCAL COURT	V068	226,433	0.07584%	0.07387%	0.00197%
LINCOLN CO FISCAL COURT	V069	243,443	0.08154%	0.08638%	(0.00484)%
LIVINGSTON CO FISCAL CT	V070	252,962	0.08473%	0.07862%	0.00610%
LOGAN COUNTY FISCAL COURT	V071	405,085	0.13568%	0.14344%	(0.00776)%
LYON COUNTY FISCAL COURT	V072	116,016	0.03886%	0.03837%	0.00048%
MCCRACKEN CO FISCAL COURT	V073	477,125	0.15981%	0.16426%	(0.00445)%
MCCREARY CO FISCAL CT	V074	239,122	0.08009%	0.08373%	(0.00364)%
MCLEAN COUNTY FISCAL CT	V075	231,542	0.07755%	0.07142%	0.00613%
MADISON CO FISCAL COURT	V076	667,699	0.22364%	0.22653%	(0.00289)%
MAGOFFIN CO FISCAL COURT	V077	213,466	0.07150%	0.07074%	0.00076%
MARION CO FISCAL COURT	V078	442,715	0.14828%	0.15201%	(0.00372)%
MARSHALL CO FISCAL COURT	V079	607,654	0.20352%	0.20114%	0.00238%
MARTIN CO FISCAL COURT	V080	204,029	0.06834%	0.07395%	(0.00561)%
MASON CO FIS CT	V081	356,569	0.11943%	0.11532%	0.00411%
MEADE COUNTY FISCAL COURT	V082	562,758	0.18849%	0.18161%	0.00688%
MENIFEE CO FISCAL COURT	V083	96,357	0.03227%	0.03226%	0.00001%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
MERCER COUNTY FISCAL COUR	V084	218,179	0.07308%	0.07426%	(0.00118)%
METCALFE CO FISCAL COURT	V085	152,146	0.05096%	0.04913%	0.00183%
MONROE CO FISCAL COURT	V086	116,737	0.03910%	0.04024%	(0.00114)%
MONTGOMERY CO FISCAL CT	V087	389,012	0.13029%	0.12817%	0.00213%
MORGAN CO FISCAL CT	V088	136,169	0.04561%	0.04528%	0.00033%
MUHLENBERG CO FISCAL CT	V089	618,380	0.20712%	0.20202%	0.00509%
NELSON CO FISCAL CT	V090	649,804	0.21764%	0.21973%	(0.00209)%
NICHOLAS CO FISCAL COURT	V091	140,902	0.04719%	0.03808%	0.00911%
OHIO COUNTY FISCAL CRT	V092	327,024	0.10953%	0.11145%	(0.00192)%
OLDHAM CO FISCAL COURT	V093	469,304	0.15719%	0.15354%	0.00364%
OWEN COUNTY FISCAL COURT	V094	172,177	0.05767%	0.05893%	(0.00126)%
OWSLEY CO FISCAL COURT	V095	97,483	0.03265%	0.03818%	(0.00553)%
PENDLETON CO FISCAL COURT	V096	196,945	0.06596%	0.06544%	0.00052%
PERRY COUNTY FISCAL COURT	V097	396,441	0.13278%	0.14307%	(0.01029)%
PIKE COUNTY FISCAL COURT	V098	1,030,290	0.34508%	0.35586%	(0.01078)%
POWELL CO FISCAL CT	V099	326,731	0.10943%	0.10415%	0.00528%
PULASKI CO FISCAL CT	V100	639,959	0.21434%	0.20870%	0.00565%
ROBERTSON CO FISCAL CT	V101	58,806	0.01970%	0.02001%	(0.00032)%
ROCKCASTLE CO FISCAL CT	V102	296,938	0.09945%	0.10052%	(0.00107)%
ROWAN CO FISCAL COURT	V103	277,285	0.09287%	0.09173%	0.00114%
RUSSELL CO FISCAL COURT	V104	273,497	0.09160%	0.09369%	(0.00209)%
SCOTT CO FISCAL CT	V105	370,053	0.12394%	0.12573%	(0.00179)%
SHELBY CO FISCAL COURT	V106	361,470	0.12107%	0.12653%	(0.00546)%
SIMPSON CO FISCAL COURT	V107	301,039	0.10083%	0.09670%	0.00413%
SPENCER CO TREASURER	V108	161,870	0.05422%	0.05730%	(0.00309)%
TAYLOR COUNTY FISCAL COUR	V109	289,100	0.09683%	0.09424%	0.00259%
TODD COUNTY FISCAL COURT	V110	199,431	0.06680%	0.07273%	(0.00594)%
TRIGG COUNTY FISCAL COURT	V111	228,656	0.07658%	0.07703%	(0.00044)%
TRIMBLE CO FISCAL COURT	V112	141,407	0.04736%	0.04835%	(0.00099)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
UNION COUNTY FISCAL COURT	V113	307,540	0.10301%	0.10028%	0.00272%
WARREN COUNTY FISCAL COUR	V114	821,709	0.27522%	0.27155%	0.00367%
WASHINGTON CO FIS COURT	V115	188,696	0.06320%	0.06250%	0.00070%
WAYNE COUNTY FISCAL COURT	V116	393,607	0.13183%	0.13814%	(0.00630)%
WEBSTER CO FISCAL COURT	V117	410,091	0.13735%	0.12967%	0.00768%
CITY OF HIGHLAND HEIGHTS	V119	29,458	0.00987%	0.00917%	0.00070%
WOODFORD CO FISCAL COURT	V120	403,828	0.13526%	0.13876%	(0.00351)%
FAMILY HEALTH CENTER	V122	1,655,284	0.55441%	0.53766%	0.01675%
LOUISVILLE MEM COMM	V125	17,834	0.00597%	0.00594%	0.00003%
LOU & JEFF CO RIVERPORT	V126	46,534	0.01559%	0.01594%	(0.00036)%
LOU LABOR MANAGER COM	V127	6,826	0.00229%	0.00584%	(0.00356)%
T A R C	V129	3,822,960	1.28044%	1.24542%	0.03503%
ANCHORAGE BD OF EDUCATION	V130	96,767	0.03241%	0.03494%	(0.00253)%
MOUNTAIN ARTS CENTER	V136	34,528	0.01156%	0.01298%	(0.00142)%
FRANKLIN CO CONS DIST	V137	7,266	0.00243%	0.00241%	0.00003%
CITY OF WURLAND	V145	8,434	0.00282%	0.00258%	0.00024%
HARDIN CO WATER DIST #2	V147	312,163	0.10455%	0.08849%	0.01606%
HOUSING AUTH OF HENDERSON	V151	129,688	0.04344%	0.04382%	(0.00038)%
JEFF CO BD OF ED	V156	24,048,902	8.05481%	8.15008%	(0.09527)%
BIG SANDY AREA COMM PRO	V158	272,193	0.09117%	0.08376%	0.00741%
CITY OF ERLANGER	V159	264,381	0.08855%	0.08447%	0.00408%
EAST BERNSTADT BD OF ED	V163	41,617	0.01394%	0.01576%	(0.00182)%
CITY OF ADAIRVILLE	V171	19,321	0.00647%	0.00620%	0.00027%
MADISON CO CONSERVAT DIST	V176	4,134	0.00138%	0.00137%	0.00002%
MARSHALL CO SEN CITIZENS	V179	5,170	0.00173%	0.00302%	(0.00129)%
CITY OF CENTRAL CITY	V189	157,853	0.05287%	0.05502%	(0.00215)%
CITY OF BUTLER	V196	4,990	0.00167%	0.00149%	0.00018%
CITY OF HAZARD	V197	566,818	0.18985%	0.16641%	0.02344%
MOUNTAIN WATER DISTRICT	V198	14,891	0.00499%	0.00502%	(0.00004)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
PULASKI COUNTY LIBRARY	V200	63,454	0.02125%	0.02140%	(0.00015)%
BARREN/METCALFE CO AMB SR	V205	24,353	0.00816%	0.00889%	(0.00073)%
SHELBYVLE MUN WATER&SEWER	V206	138,571	0.04641%	0.04546%	0.00095%
BELL CO PUBLIC LIBRARY	V207	31,243	0.01046%	0.01119%	(0.00073)%
CITY OF WALTON	V208	40,608	0.01360%	0.01074%	0.00286%
MURRAY TOURISM COMMISSION	V218	9,381	0.00314%	0.00307%	0.00007%
BELLEVUE BD OF EDUCATION	V219	109,474	0.03667%	0.03563%	0.00103%
PENNYROYAL AREA MUSEUM	V224	12,910	0.00432%	0.00433%	(0.00001)%
OWENSBORO RIVERPORT AUTH	V230	224,286	0.07512%	0.06164%	0.01348%
BIG SANDY AREA DEV DIST	V236	320,174	0.10724%	0.11025%	(0.00301)%
BLUE GRASS COMM ACTION	V237	482,189	0.16150%	0.16072%	0.00079%
HARDIN CO WATER DIST #1	V247	262,156	0.08781%	0.08800%	(0.00019)%
HENDERSON CO RIVER AUTH	V251	80,928	0.02711%	0.02950%	(0.00240)%
KENTON CO PUBLIC LIBRARY	V259	566,553	0.18976%	0.18690%	0.00286%
LAUREL CO BD OF EDUCATION	V263	1,193,819	0.39985%	0.39157%	0.00828%
RUSSELLVILLE ELEC PL BD	V271	114,672	0.03841%	0.03727%	0.00114%
HOUSING AUTH OF MAYSVILLE	V281	36,169	0.01211%	0.01362%	(0.00150)%
CITY OF PIKEVILLE	V298	224,472	0.07518%	0.07309%	0.00209%
HOUSING AUTH OF SOMERSET	V300	62,316	0.02087%	0.02152%	(0.00065)%
CITY OF CAVE CITY	V305	43,975	0.01473%	0.01278%	0.00195%
HOUSING AUTH OF SHELBYVLE	V306	17,547	0.00588%	0.00531%	0.00057%
NORTHERN KY AREA DEV.DIST	V308	408,347	0.13677%	0.13742%	(0.00065)%
CAMPBELL CO BD OF ED	V319	879,258	0.29449%	0.29683%	(0.00234)%
CHRISTIAN CO CONS DIST	V324	8,059	0.00270%	0.00242%	0.00028%
CITY OF OWENSBORO	V330	1,277,328	0.42782%	0.43503%	(0.00721)%
SANDY VALLEY TRANS SER IN	V336	187,819	0.06291%	0.05716%	0.00575%
FRANKFORT ELEC WATER BD	V337	1,527,142	0.51149%	0.49443%	0.01706%
CITY OF RADCLIFF	V347	287,946	0.09644%	0.09564%	0.00081%
CITY OF ELSMERE	V359	52,272	0.01751%	0.01700%	0.00051%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
LONDON LAUREL CO COMM CTR	V363	69,697	0.02334%	0.02085%	0.00249%
PADUCAH MCCRACKEN CO TOUR	V373	20,623	0.00691%	0.00654%	0.00037%
CITY OF BEREA	V376	673,415	0.22555%	0.22319%	0.00236%
CITY OF ELKHORN CITY	V398	17,427	0.00584%	0.00646%	(0.00062)%
PULASKI CO SOIL CONS DIST	V400	11,384	0.00381%	0.00346%	0.00035%
MARY W WELDON MEM PUB LIB	V405	27,616	0.00925%	0.00837%	0.00087%
BELL/WHITLEY COMM ACTION	V407	321,995	0.10785%	0.10664%	0.00120%
DAYTON CITY SCHOOLS	V419	140,566	0.04708%	0.04465%	0.00243%
PENNYRILE ALLIED COMM SER	V424	357,605	0.11977%	0.12058%	(0.00081)%
OWENSBORO MUN UTILITIES	V430	2,184,183	0.73156%	0.75894%	(0.02738)%
APPALACHIAN RES & DEFENSE	V436	174,013	0.05828%	0.06958%	(0.01130)%
FKT/FKLN CO TOUR&CONV COM	V437	17,717	0.00593%	0.00552%	0.00041%
CITY OF ELIZABETHTOWN	V447	921,403	0.30861%	0.31752%	(0.00891)%
LUDLOW BD OF EDUCATION	V459	110,281	0.03694%	0.03518%	0.00176%
LONDON LAUREL TOURIST COM	V463	19,266	0.00645%	0.00612%	0.00034%
PADUCAH POWER SYSTEM	V473	577,623	0.19347%	0.20083%	(0.00736)%
KY RIVER FOOTHILLS DEV CO	V476	823,203	0.27572%	0.26579%	0.00993%
WEST PULASKI WATER DISTR	V500	34,401	0.01152%	0.01198%	(0.00046)%
CITY OF PARK CITY	V505	2,558	0.00086%	0.00026%	0.00060%
BELL CO SOLID WASTE OFFIC	V507	21,557	0.00722%	0.00634%	0.00088%
CITY OF UNION	V508	9,829	0.00329%	0.00323%	0.00006%
HOPKINSVL WATER ENV ATH	V524	352,869	0.11819%	0.11429%	0.00389%
AUDUBON AREA COMM SER INC	V530	1,473,145	0.49341%	0.47963%	0.01378%
CAPITAL COMMUNITY E I D A	V537	12,444	0.00417%	0.00463%	(0.00046)%
ELIZABETHTOWN TOUR/CON BU	V547	30,328	0.01016%	0.00909%	0.00107%
BEECHWOOD BOARD OF EDUC	V559	124,581	0.04173%	0.04098%	0.00075%
LONDON-LAUREL CO IDA	V563	5,693	0.00191%	0.00161%	0.00029%
SOUTHERN MADISON WATER DT	V576	42,625	0.01428%	0.01619%	(0.00192)%
PINEVILLE UTILITY COMM	V607	119,708	0.04009%	0.03880%	0.00129%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
WALTON FIRE DIST/EMS	V608	1,145	0.00038%	0.00038%	0.00001%
SOUTHGATE BD OF ED	V619	20,045	0.00671%	0.00753%	(0.00081)%
HOPKINSVL ELECTRIC SYSTEM	V624	382,561	0.12813%	0.12738%	0.00075%
CITY OF WHITESVILLE	V630	24,067	0.00806%	0.00796%	0.00010%
FARMDALE WATER DISTRICT	V637	17,911	0.00600%	0.00647%	(0.00047)%
CITY OF VINE GROVE	V647	64,352	0.02155%	0.02211%	(0.00055)%
KENTON CO BD OF ED	V659	2,130,993	0.71374%	0.74836%	(0.03462)%
LAUREL CO CONSERV DIST	V663	5,849	0.00196%	0.00266%	(0.00070)%
PADUCAH-MCCRACKEN CO JOIN	V673	188,742	0.06322%	0.06462%	(0.00141)%
MADISON CO UTILITIES DIST	V676	61,047	0.02045%	0.01981%	0.00063%
BELL CO CONSERVATION DIST	V707	3,097	0.00104%	0.00107%	(0.00003)%
HEBRON FIRE PROTECTION DI	V708	8,038	0.00269%	0.00259%	0.00011%
SILVER GROVE BD OF ED	V719	24,887	0.00834%	0.01300%	(0.00467)%
PENNYRILE AREA DEVP DIST	V724	234,523	0.07855%	0.08109%	(0.00254)%
GREEN RIV AREA DEL DIST	V730	331,277	0.11096%	0.10877%	0.00218%
KY ASSOC OF CO (KACO)	V737	443,206	0.14844%	0.14652%	0.00192%
JEFF CO MED CENTER LAUNDR	V756	282,252	0.09454%	0.09063%	0.00391%
ERLANGER/ELSMERE BD OF ED	V759	412,421	0.13813%	0.12511%	0.01303%
MCCRACKEN CO PUB LIBRARY	V773	124,585	0.04173%	0.04051%	0.00122%
POINT PLEASANT FIRE DIST	V808	3,575	0.00120%	0.00013%	0.00107%
NEWPORT BD OF ED	V819	406,429	0.13613%	0.13237%	0.00375%
REGIONAL WTR RESOURCE AGY	V830	518,864	0.17379%	0.16881%	0.00498%
KYIANA REG PLANNING DEV	V856	536,232	0.17960%	0.16819%	0.01141%
COVINGTON BD OF ED	V859	1,029,509	0.34482%	0.34769%	(0.00287)%
PADUCAH-MCRACKEN CO RIV	V873	91,562	0.03067%	0.02932%	0.00135%
CITY OF WILDER	V919	30,139	0.01009%	0.01036%	(0.00027)%
OWENSBORO METRO PLAN COMM	V930	82,524	0.02764%	0.03016%	(0.00252)%
HOUSING AUTH OF FRANKFORT	V937	85,098	0.02850%	0.02562%	0.00288%
CITY OF COVINGTON	V959	723,970	0.24248%	0.25894%	(0.01646)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
ADAIR COUNTY ATTORNEY	W001	18,210	0.00610%	0.00586%	0.00024%
ANDERSON COUNTY ATTORNEY	W003	12,303	0.00412%	0.00335%	0.00077%
BALLARD COUNTY ATTORNEY	W004	11,172	0.00374%	0.00384%	(0.00009)%
BOYD COUNTY ATTORNEY	W010	30,921	0.01036%	0.01065%	(0.00030)%
BOYLE COUNTY ATTORNEY	W011	12,254	0.00410%	0.00447%	(0.00037)%
BREATHITT CO ATTORNEY	W013	16,333	0.00547%	0.00501%	0.00046%
BULLITT COUNTY ATTORNEY	W015	14,388	0.00482%	0.00295%	0.00187%
BUTLER COUNTY ATTORNEY	W016	8,675	0.00291%	0.00303%	(0.00012)%
CALDWELL COUNTY ATTORNEY	W017	15,135	0.00507%	0.00550%	(0.00043)%
CALLOWAY COUNTY ATTORNEY	W018	30,293	0.01015%	0.00894%	0.00120%
CAMPBELL COUNTY ATTORNEY	W019	81,350	0.02725%	0.02505%	0.00220%
CARLISLE COUNTY ATTORNEY	W020	4,492	0.00150%	0.00153%	(0.00003)%
CHILD SUPPORT ENFORCEMENT	W022	12,332	0.00413%	0.00351%	0.00062%
CHRISTIAN COUNTY ATTORNEY	W024	60,144	0.02014%	0.01985%	0.00029%
CLAY COUNTY ATTORNEY	W026	18,692	0.00626%	0.00593%	0.00033%
CLINTON CO ATTORNEY	W027	10,317	0.00346%	0.00349%	(0.00004)%
CRITTENDEN CO ATTORNEY	W028	384	0.00013%	0.00031%	(0.00018)%
CUMBERLAND CO ATTORNEY	W029	8,930	0.00299%	0.00343%	(0.00044)%
EDMONSON COUNTY ATTORNEY	W031	6,111	0.00205%	0.00252%	(0.00047)%
ELLIOTT COUNTY ATTORNEY	W032	6,221	0.00208%	0.00225%	(0.00016)%
ESTILL COUNTY ATTORNEY	W033	15,398	0.00516%	0.00496%	0.00020%
FLEMING COUNTY ATTORNEY	W035	34,823	0.01166%	0.01189%	(0.00022)%
GALLATIN COUNTY ATTORNEY	W039	9,896	0.00331%	0.00311%	0.00021%
GRANT COUNTY CHILD SUPPOR	W041	14,136	0.00473%	0.00450%	0.00023%
GRAYSON COUNTY ATTORNEY	W043	19,741	0.00661%	0.00647%	0.00015%
GREEN COUNTY ATTORNEY	W044	11,213	0.00376%	0.00355%	0.00020%
GREENUP CO ATTY/CHILD SUP	W045	21,356	0.00715%	0.00719%	(0.00004)%
HARDIN COUNTY ATTORNEY	W047	78,631	0.02634%	0.02872%	(0.00239)%
HARLAN COUNTY ATTORNEY	W048	43,791	0.01467%	0.01476%	(0.00009)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
HART COUNTY ATTORNEY	W050	24,072	0.00806%	0.00833%	(0.00027)%
HENDERSON CO ATTORNEY	W051	37,611	0.01260%	0.01195%	0.00065%
HENRY COUNTY ATTORNEY	W052	3,519	0.00118%	0.00169%	(0.00051)%
JACKSON COUNTY ATTORNEY	W055	10,497	0.00352%	0.00318%	0.00034%
JEFFERSON CO ATTORNEY	W056	830,679	0.27822%	0.30740%	(0.02918)%
JOHNSON CO ATTORNEY	W058	18,958	0.00635%	0.00585%	0.00050%
KNOTT COUNTY ATTORNEY	W060	15,475	0.00518%	0.00524%	(0.00006)%
KNOX COUNTY ATTORNEY	W061	26,921	0.00902%	0.00832%	0.00070%
LAUREL COUNTY ATTORNEY	W063	57,766	0.01935%	0.01761%	0.00173%
LAWRENCE COUNTY ATTORNEY	W064	13,906	0.00466%	0.00468%	(0.00002)%
LESLIE COUNTY ATTORNEY	W066	13,091	0.00438%	0.00445%	(0.00007)%
LETCHER COUNTY ATTORNEY	W067	22,042	0.00738%	0.00763%	(0.00025)%
LINCOLN COUNTY ATTORNEY	W069	25,374	0.00850%	0.00761%	0.00089%
LIVINGSTON CO ATTORNEY	W070	8,351	0.00280%	0.00280%	0.00000%
LOGAN COUNTY ATTORNEY	W071	5,270	0.00177%	0.00169%	0.00008%
MCCRACKEN COUNTY ATTORNEY	W073	4,733	0.00159%	0.00145%	0.00013%
MAGOFFIN CO ATTORNEY	W077	4,082	0.00137%	0.00143%	(0.00006)%
MARSHALL COUNTY ATTORNEY	W079	6,290	0.00211%	0.00195%	0.00016%
MARTIN COUNTY ATTORNEY	W080	15,013	0.00503%	0.00493%	0.00009%
MEADE COUNTY ATTORNEY	W082	12,926	0.00433%	0.00440%	(0.00007)%
MENIFEE COUNTY ATTORNEY	W083	5,687	0.00190%	0.00198%	(0.00007)%
MERCER COUNTY ATTORNEY	W084	15,641	0.00524%	0.00423%	0.00101%
METCALFE COUNTY ATTORNEY	W085	11,293	0.00378%	0.00366%	0.00013%
NELSON COUNTY ATTORNEY	W090	29,265	0.00980%	0.00955%	0.00025%
NICHOLAS COUNTY ATTORNEY	W091	1,767	0.00059%	0.00112%	(0.00053)%
OHIO COUNTY ATTORNEY	W092	15,319	0.00513%	0.00416%	0.00097%
OWSLEY COUNTY ATTORNEY	W095	7,105	0.00238%	0.00225%	0.00013%
PENDLETON COUNTY ATTORNEY	W096	6,814	0.00228%	0.00233%	(0.00005)%
PERRY COUNTY ATTORNEY	W097	28,748	0.00963%	0.00906%	0.00056%



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PIKE COUNTY ATTORNEY	W098	73,311	0.02455%	0.02301%	0.00155%
POWELL COUNTY ATTORNEY	W099	16,681	0.00559%	0.00573%	(0.00014)%
ROWAN COUNTY ATTORNEY	W103	378	0.00013%	0.00023%	(0.00011)%
RUSSELL COUNTY ATTORNEY	W104	18,988	0.00636%	0.00647%	(0.00011)%
SCOTT COUNTY ATTORNEY	W105	5,975	0.00200%	0.00213%	(0.00013)%
SHELBY COUNTY ATTORNEY	W106	7,141	0.00239%	0.00214%	0.00025%
TAYLOR COUNTY ATTORNEY	W109	17,008	0.00570%	0.00580%	(0.00010)%
TODD COUNTY ATTORNEY	W110	6,828	0.00229%	0.00177%	0.00051%
UNION COUNTY ATTORNEY	W113	998	0.00033%	0.00034%	(0.00001)%
WARREN CO ATTY/CHILD SUPP	W114	68,300	0.02288%	0.02058%	0.00230%
WASHINGTON CO ATTORNEY	W115	7,504	0.00251%	0.00245%	0.00006%
WHITLEY COUNTY ATTORNEY	W118	7,678	0.00257%	0.00131%	0.00126%
WOLFE COUNTY ATTORNEY	W119	12,242	0.00410%	0.00403%	0.00007%
WOODFORD COUNTY ATTORNEY	W120	20,534	0.00688%	0.00677%	0.00011%
OWENSBORO DAVIESS CO TOUR	X030	21,475	0.00719%	0.00738%	(0.00019)%
FAYETTE CO ATTORNEY OFF	X034	272,375	0.09123%	0.09620%	(0.00497)%
KENTON COUNTY ATTORNEY	X059	147,000	0.04924%	0.04767%	0.00157%
GEORGETOWN WATER & SEWER	X105	365,997	0.12259%	0.12033%	0.00226%
LOU FIREFIGHTERS PENS FUN	X956	19,260	0.00645%	0.00652%	(0.00007)%
CIRCUIT CLERKS	C037	-	0.00000%	-0.00005%	0.00005%
SIMPSONVILLE RURAL FIRE	D106	-	0.00000%	0.00001%	(0.00001)%
ALEXANDRIA FIRE DISTRICT	K419	-	0.00000%	0.00037%	(0.00037)%
MCMAHAN FIRE PRO DIST 14	K656	-	0.00000%	0.00000%	0.00000%
ADAIR CO AMBULANCE SER	L001	-	0.00000%	0.00090%	(0.00090)%
KY CRIME PREVENT COALITIO	L259	-	0.00000%	0.00053%	(0.00053)%
UNION EMERGENCY SERVICES	V408	-	0.00000%	0.00292%	(0.00292)%
Total All Entities		\$ 298,565,550	100.00000%	100.00000%	



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
JEFFERSON CO SHERIFF	39932	\$ 1,865,878	1.72654%	1.84591%	(0.119377)%
KENTON CO SHERIFF	39934	309,214	0.28612%	0.27455%	0.01157%
CAMPBELL CO SHERIFF	39936	68,581	0.06346%	0.07546%	(0.011996)%
FAYETTE CO SHERIFF	39938	384,183	0.35549%	0.32889%	0.02660%
DAVISS CO SHERIFF	39940	350,982	0.32477%	0.34669%	(0.021915)%
HARDIN COUNTY SHERIFF	39944	263,037	0.24339%	0.24837%	(0.004980)%
WARREN COUNTY SHERIFF	39946	407,044	0.37665%	0.36701%	0.00963%
BOONE COUNTY SHERIFF	39948	1,719,166	1.59078%	1.63156%	(0.040782)%
MADISON COUNTY SHERIFF	39952	153,418	0.14196%	0.13887%	0.00309%
BULLITT CO SHERIFF	39962	340,066	0.31467%	0.33587%	(0.021198)%
CITY OF ANCHORAGE	A156	95,167	0.08806%	0.10369%	(0.015631)%
BELLEVUE/DAYTON FIRE	AB19	218,779	0.20244%	0.18821%	0.01423%
CAMPBELL CO FIRE DIST 1	AC19	71,581	0.06624%	0.06499%	0.00125%
SOUTHERN CAMPBELL F DIST	AD19	60,936	0.05639%	0.06213%	(0.005744)%
SOMERSET POLICE & FIRE	AJ00	29,446	0.02725%	0.13040%	(0.103149)%
ALLEN CO AMBULANCE SVC	AS02	140,484	0.12999%	0.13652%	(0.006527)%
WOODFORD CO FIRE DISTRICT	AS20	39,318	0.03638%	0.03623%	0.00016%
BURLINGTON FIRE PRO DIST	B008	266,255	0.24637%	0.25217%	(0.005803)%
CITY OF HILLVIEW	B015	116,782	0.10806%	0.10697%	0.00109%
CITY OF BELLEFONTE	B045	28,018	0.02593%	0.02205%	0.00388%
CITY OF HARLAN	B048	17,933	0.01659%	0.01621%	0.00038%
BUECHEL FIRE PROTECT DIST	B256	147,469	0.13646%	0.13444%	0.00201%
CITY OF LUDLOW	B259	99,208	0.09180%	0.10029%	(0.008486)%
ANCHORAGE FIRE PROTECTION	B456	204,604	0.18932%	0.18058%	0.00874%



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
LOUISVILLE AIRPORT AUTHOR	B656	430,549	0.39840%	0.40712%	(0.008721)%
LAKE DREAMLAND FIRE DIST	B956	43,001	0.03979%	0.02492%	0.01487%
FAIRDALE FIRE DISTRICT	C156	171,579	0.15877%	0.15583%	0.00293%
LOUISVILLE/JEFF CO METRO	C256	29,779,922	27.55597%	27.66569%	(0.109718)%
INDIAN HILLS POLICE DEPT	C356	63,968	0.05919%	0.05877%	0.00043%
CITY OF PEMBROKE	D024	6,989	0.00647%	0.00636%	0.00010%
CITY OF LEWISBURG	D071	9,654	0.00893%	0.00936%	(0.000430)%
CITY OF COAL RUN VILLAGE	D098	24,254	0.02244%	0.02291%	(0.000467)%
SIMPSONVILLE RURAL FIRE	D106	38,502	0.03563%	0.03083%	0.00479%
ZONETON FIRE PROT DIST	G015	132,176	0.12230%	0.11026%	0.01205%
SHELBY CO SUB FIRE DIST	GS06	14,662	0.01357%	0.01302%	0.00055%
CITY OF SCOTTSVILLE	J002	53,353	0.04937%	0.05740%	(0.008030)%
CITY OF LAWRENCEBURG	J003	132,601	0.12270%	0.12128%	0.00141%
CITY OF MIDDLESBORO	J007	435,687	0.40315%	0.40511%	(0.001963)%
CITY OF HOPKINSVILLE	J024	1,781,796	1.64873%	1.65968%	(0.010950)%
CITY OF FRANKFORT	J037	1,630,435	1.50868%	1.50413%	0.00454%
CITY OF LANCASTER	J040	62,526	0.05786%	0.06324%	(0.005384)%
KENTON COUNTY AIRPORT BD	J059	1,492,525	1.38106%	1.36099%	0.02007%
CITY OF LONDON	J063	361,590	0.33459%	0.33094%	0.00365%
CITY OF WHITESBURG	J067	63,646	0.05889%	0.05942%	(0.000529)%
CITY OF HARRODSBURG	J084	121,230	0.11218%	0.15214%	(0.039960)%
CITY OF BARDSTOWN	J090	348,767	0.32272%	0.32882%	(0.006094)%
CITY OF SOMERSET	J100	996,094	0.92171%	0.92344%	(0.001729)%
CITY OF MORGANFIELD	J113	51,377	0.04754%	0.05259%	(0.005047)%
CITY OF CORBIN	J118	308,861	0.28580%	0.33169%	(0.045892)%
CITY OF EARLINGTON	J154	-	0.00000%	0.00242%	(0.002416)%



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
CITY OF JEFFERSONTOWN	J156	879,659	0.81397%	0.80601%	0.00796%
BOYD CO AMBULANCE SERVICE	J210	363,658	0.33650%	0.32195%	0.01455%
CITY OF ST MATTHEWS	J256	445,996	0.41269%	0.42273%	(0.010043)%
CITY OF PARK HILLS	J259	46,587	0.04311%	0.04649%	(0.003379)%
CITY OF ALEXANDRIA	J319	157,558	0.14579%	0.16520%	(0.019411)%
CITY OF OAK GROVE	J324	97,138	0.08988%	0.09792%	(0.008032)%
CITY OF WEST BUECHEL	J356	10,654	0.00986%	0.00561%	0.00425%
CITY OF FORT WRIGHT	J359	222,257	0.20566%	0.21440%	(0.008737)%
CANNONSBURG VOL FIRE DEPT	J410	18,003	0.01666%	0.02331%	(0.006653)%
CITY OF COLD SPRING	J419	141,315	0.13076%	0.12990%	0.00086%
CITY OF SHIVELY	J456	584,940	0.54126%	0.52801%	0.01325%
CITY OF CATLETTSBURG	J510	88,136	0.08155%	0.08059%	0.00097%
CITY OF FORT THOMAS	J619	647,522	0.59917%	0.64784%	(0.048677)%
CITY OF SOUTHGATE	J719	3,735	0.00346%	0.01005%	(0.006589)%
CITY OF PROSPECT	J756	48,771	0.04513%	0.06189%	(0.016762)%
CITY OF BELLEVUE	J819	154,523	0.14298%	0.13460%	0.00839%
CITY OF VILLA HILLS	J859	58,999	0.05459%	0.06000%	(0.005410)%
CITY OF DAYTON	J919	91,602	0.08476%	0.09079%	(0.006032)%
OKOLONA FIRE DISTRICT	J956	408,416	0.37792%	0.40875%	(0.030836)%
CITY OF INDEPENDENCE	J959	394,913	0.36542%	0.35441%	0.01101%
CITY OF COLUMBIA	K001	109,377	0.10121%	0.10185%	(0.000641)%
CITY OF ASHLAND	K010	1,294,369	1.19771%	1.14972%	0.04798%
CITY OF DANVILLE	K011	477,727	0.44205%	0.46963%	(0.027579)%
CITY OF MORGANTOWN	K016	34,577	0.03199%	0.03094%	0.00105%
CITY OF MURRAY	K018	697,595	0.64550%	0.55462%	0.09088%
CITY OF NEWPORT	K019	1,020,341	0.94414%	0.93447%	0.00967%



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
CITY OF MANCHESTER	K026	84,404	0.07810%	0.07358%	0.00452%
CITY OF BURKESVILLE	K029	42,620	0.03944%	0.03894%	0.00050%
LEX/FAYETTE URBAN CO GOVT	K034	2,583,224	2.39031%	2.28194%	0.10837%
CITY OF WILLIAMSTOWN	K041	74,111	0.06858%	0.07484%	(0.006267)%
CITY OF LEITCHFIELD	K043	134,730	0.12467%	0.11437%	0.01029%
CITY OF CYNTHIANA	K049	259,986	0.24057%	0.24871%	(0.008143)%
CITY OF BEATTYVILLE	K065	37,788	0.03497%	0.03249%	0.00247%
CITY OF RUSSELLVILLE	K071	285,879	0.26453%	0.26174%	0.00279%
CITY OF LEBANON	K078	129,347	0.11969%	0.11929%	0.00040%
CITY OF BENTON	K079	79,957	0.07399%	0.07933%	(0.005341)%
CITY OF STANTON	K099	52,624	0.04869%	0.04364%	0.00505%
CITY OF MOREHEAD	K103	186,659	0.17272%	0.16844%	0.00428%
CITY OF GEORGETOWN	K105	1,069,809	0.98992%	0.95996%	0.02996%
CITY OF SHELBYVILLE	K106	492,565	0.45578%	0.44031%	0.01547%
CITY OF TAYLORSVILLE	K108	23,003	0.02128%	0.04534%	(0.024059)%
CITY OF CADIZ	K111	71,924	0.06655%	0.06833%	(0.001777)%
CITY OF BOWLING GREEN	K114	2,726,330	2.52273%	2.48070%	0.04203%
CITY OF SPRINGFIELD	K115	58,225	0.05388%	0.05281%	0.00107%
CITY OF VERSAILLES	K120	522,144	0.48315%	0.48225%	0.00090%
CITY OF FERGUSON	K200	589	0.00054%	0.00668%	(0.006134)%
JEFFERSONTOWN FIRE DIST	K256	516,356	0.47779%	0.48582%	(0.008029)%
MT WASHINGTON FIRE P DIST	K315	153,488	0.14203%	0.13704%	0.00498%
CITY OF SILVER GROVE	K319	9,587	0.00887%	0.00931%	(0.000434)%
ST MATTHEWS FIRE DIST.	K356	407,610	0.37717%	0.36351%	0.01366%
CITY OF SMITHS GROVE	K414	6,681	0.00618%	0.00701%	(0.000827)%
ALEXANDRIA FIRE DISTRICT	K419	186,101	0.17220%	0.15611%	0.01609%



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
CAMP TAYLOR FIRE PRO DIST	K456	72,413	0.06701%	0.06644%	0.00057%
CITY OF TAYLOR MILL	K559	271,572	0.25129%	0.24571%	0.00559%
MCMAHAN FIRE PRO DIST 14	K656	99,553	0.09212%	0.07389%	0.01822%
CITY OF EDGEWOOD	K659	321,580	0.29756%	0.26776%	0.02981%
CENTRAL CAMPBELL CO FIRE	K719	226,888	0.20994%	0.22738%	(0.017435)%
LAKESIDE/CRESTVIEWHLS POL	K759	137,521	0.12725%	0.12483%	0.00242%
HIGHVIEW FIRE DISTRICT	K856	138,571	0.12822%	0.12511%	0.00311%
CITY OF FORT MITCHELL	K859	274,045	0.25358%	0.23659%	0.01699%
CITY OF MEADOW VALE	K956	-	0.00000%	0.00521%	(0.005211)%
ADAIR CO AMBULANCE SER	L001	109,589	0.10140%	0.09943%	0.00198%
CITY OF GLASGOW	L005	598,226	0.55355%	0.55114%	0.00241%
CITY OF PARIS	L009	344,654	0.31891%	0.32292%	(0.004006)%
CITY OF MT WASHINGTON	L015	150,604	0.13936%	0.13582%	0.00354%
CITY OF WINCHESTER	L025	983,018	0.90961%	0.89632%	0.01328%
EDMONSON CO AMBULANCE DIS	L031	57,815	0.05350%	0.05644%	(0.002944)%
CITY OF FLEMINGSBURG	L035	54,723	0.05064%	0.04922%	0.00142%
CITY OF WARSAW	L039	23,536	0.02178%	0.02442%	(0.002642)%
GREEN CO AMBULANCE SVC	L044	66,042	0.06111%	0.06635%	(0.005243)%
CITY OF MUNFORDVILLE	L050	15,919	0.01473%	0.01146%	0.00327%
CITY OF EMINENCE	L052	56,251	0.05205%	0.05296%	(0.000909)%
CITY OF NICHOLASVILLE	L057	1,044,787	0.96676%	0.94418%	0.02258%
CITY OF BARBOURVILLE	L061	98,253	0.09092%	0.10368%	(0.012761)%
CITY OF EDDYVILLE	L072	24,290	0.02248%	0.00000%	0.02248%
CITY OF PADUCAH	L073	1,775,349	1.64277%	1.63231%	0.01045%
CITY OF SALYERSVILLE	L077	32,271	0.02986%	0.02731%	0.00255%
CITY OF TOMPKINSVILLE	L086	58,508	0.05414%	0.05257%	0.00157%



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
CITY OF NEW HAVEN	L090	8,901	0.00824%	0.00818%	0.00005%
CITY OF FRANKLIN	L107	199,204	0.18433%	0.18848%	(0.004151)%
SPENCER CO FIRE DIST	L108	21,188	0.01961%	0.02556%	(0.005954)%
CITY OF ELKTON	L110	20,224	0.01871%	0.02037%	(0.001656)%
ELSMERE FIRE PROTECTION	L159	125,766	0.11637%	0.12318%	(0.006806)%
EASTWOOD FIRE PROT DIST	L356	178,574	0.16524%	0.17030%	(0.005057)%
HARRODS CREEK FIRE DIST	L456	392,808	0.36347%	0.37693%	(0.013457)%
LYNDON FIRE PROTECT DIST	L556	293,393	0.27148%	0.27583%	(0.004348)%
FERN CREEK FIRE PROT DIST	L656	180,536	0.16705%	0.16505%	0.00200%
PLEASURE RIDGE PARK FIRE	L756	456,452	0.42236%	0.38860%	0.03377%
WORTHINGTON FIRE DEPT	L956	401,789	0.37178%	0.33057%	0.04122%
CITY OF HARDINSBURG	M014	22,078	0.02043%	0.02310%	(0.002669)%
BULLITT CO FISCAL COURT	M015	153,465	0.14200%	0.15408%	(0.012075)%
CITY OF MAYFIELD	M042	532,246	0.49250%	0.49276%	(0.000259)%
CITY OF DAWSON SPRINGS	M054	40,825	0.03778%	0.04337%	(0.005593)%
KENTON COUNTY FISCAL CT	M059	613,891	0.56805%	0.56801%	0.00004%
CITY OF STANFORD	M069	75,219	0.06960%	0.06176%	0.00784%
CITY OF RICHMOND	M076	1,126,392	1.04227%	1.02310%	0.01918%
CITY OF MAYSVILLE	M081	306,312	0.28344%	0.31341%	(0.029976)%
CITY OF EDMONTON	M085	52,520	0.04860%	0.04576%	0.00284%
CITY OF FALMOUTH	M096	50,963	0.04716%	0.05760%	(0.010440)%
CITY OF CAMPBELLSVILLE	M109	270,392	0.25020%	0.24523%	0.00497%
CITY OF GUTHRIE	M110	25,067	0.02320%	0.02462%	(0.001429)%
CITY OF STURGIS	M113	2,519	0.00233%	0.00669%	(0.004364)%
WHITLEY CO FISCAL COURT	M118	23,698	0.02193%	0.02703%	(0.005102)%
CITY OF PIONEER VILLAGE	M315	30,115	0.02787%	0.02743%	0.00043%



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
MIDDLETOWN FIRE PROT DIST	M356	537,929	0.49776%	0.48212%	0.01564%
CITY OF FLORENCE	N008	1,565,068	1.44819%	1.37632%	0.07187%
CITY OF MILLERSBURG	N009	-	0.00000%	0.00048%	(0.000475)%
CITY OF PERRYVILLE	N011	317	0.00029%	0.00000%	0.00029%
CITY OF BROOKSVILLE	N012	12,295	0.01138%	0.01119%	0.00018%
CITY OF HORSE CAVE	N050	10,444	0.00966%	0.00820%	0.00146%
CITY OF HENDERSON	N051	1,203,458	1.11358%	1.05686%	0.05672%
CITY OF MADISONVILLE	N054	1,152,770	1.06668%	1.10104%	(0.034359)%
CITY OF AUBURN	N071	6,186	0.00572%	0.01300%	(0.007272)%
MADISON CO EMS	N076	458,008	0.42380%	0.43743%	(0.013624)%
CITY OF MT STERLING	N087	196,097	0.18145%	0.18273%	(0.001277)%
MORGAN CO AMBULANCE SERV	N088	58,526	0.05416%	0.07074%	(0.016583)%
CITY OF LAGRANGE	N093	145,307	0.13446%	0.13623%	(0.001776)%
CITY OF OWENTON	N094	33,380	0.03089%	0.02950%	0.00138%
CITY OF CLAY CITY	N099	14,516	0.01343%	0.01427%	(0.000841)%
CITY OF BURNSIDE	N100	27,084	0.02506%	0.02116%	0.00390%
CITY OF JAMESTOWN	N104	49,339	0.04565%	0.04703%	(0.001374)%
CITY OF PINEVILLE	P007	73,657	0.06816%	0.07121%	(0.003051)%
CITY OF LEBANON JUNCTION	P015	15,410	0.01426%	0.02154%	(0.007284)%
ESTILL COUNTY EMS	P033	102,608	0.09494%	0.06934%	0.02560%
CITY OF DRY RIDGE	P041	106,649	0.09868%	0.09318%	0.00551%
CITY OF CLARKSON	P043	4,756	0.00440%	0.00589%	(0.001493)%
CITY OF CALVERT CITY	P079	65,587	0.06069%	0.06750%	(0.006811)%
SOUTH OLDHAM FIRE DEPT	P093	123,354	0.11414%	0.11314%	0.00101%
CITY OF MONTICELLO	P116	101,486	0.09391%	0.08704%	0.00687%
CITY OF CLAY	P117	8,994	0.00832%	0.01361%	(0.005284)%



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
CITY OF SHEPHERDSVILLE	R015	469,061	0.43403%	0.39748%	0.03655%
CITY OF PRINCETON	R017	143,259	0.13256%	0.11118%	0.02138%
CITY OF PRESTONSBURG	R036	-	0.00000%	0.00361%	(0.003614)%
CITY OF RUSSELL	R045	171,492	0.15869%	0.15531%	0.00338%
CITY OF WILMORE	R057	81,285	0.07522%	0.06732%	0.00790%
CITY OF RUSSELL SPRINGS	R104	71,683	0.06633%	0.06145%	0.00488%
INDEPENDENCE FIRE DIST	TS59	514,734	0.47629%	0.47613%	0.00016%
ADAIR COUNTY FISCAL COURT	V001	111,467	0.10314%	0.11510%	(0.011958)%
ALLEN COUNTY FISCAL COURT	V002	84,105	0.07782%	0.08782%	(0.010001)%
ANDERSON CO FISCAL COURT	V003	115,471	0.10685%	0.11860%	(0.011750)%
BARREN CO FISCAL CT	V005	320,244	0.29633%	0.30604%	(0.009707)%
BELL CO FISCAL CT	V007	80,715	0.07469%	0.07158%	0.00311%
BOONE CO FISCAL CT	V008	389,751	0.36064%	0.33020%	0.03045%
BOURBON CO FISCAL COURT	V009	73,308	0.06783%	0.07112%	(0.003287)%
BOYLE COUNTY FISCAL COURT	V011	344,440	0.31872%	0.32342%	(0.004706)%
BRACKEN CO FISCAL COURT	V012	32,641	0.03020%	0.02024%	0.00996%
BREATHITT CO FISCAL COURT	V013	23,691	0.02192%	0.02295%	(0.001028)%
CALDWELL CO FISCAL COURT	V017	78,387	0.07253%	0.07526%	(0.002727)%
CAMPBELL CO FISCAL CT	V019	344,426	0.31870%	0.34059%	(0.021882)%
CASEY CO FISCAL COURT	V023	58,959	0.05456%	0.05353%	0.00103%
CLARK COUNTY FISCAL COURT	V025	326,100	0.30175%	0.28743%	0.01432%
DAVISS CO FISCAL COURT	V030	739,071	0.68388%	0.65887%	0.02501%
ELLIOTT CO FISCAL CT	V032	17,549	0.01624%	0.01566%	0.00058%
FLEMING CO FISCAL COURT	V035	53,839	0.04982%	0.05870%	(0.008878)%
FRANKLIN CO FISCAL COURT	V037	805,790	0.74561%	0.64855%	0.09706%
GRANT COUNTY FISCAL COURT	V041	131,300	0.12149%	0.11740%	0.00410%



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
GRAYSON CO FISCAL COURT	V043	568,962	0.52647%	0.58406%	(0.057585)%
HARDIN CO FISCAL COURT	V047	881,511	0.81568%	0.86011%	(0.044433)%
HARRISON CO FISCAL COURT	V049	112,291	0.10391%	0.11086%	(0.006956)%
HENRY CO FISCAL COURT	V052	56,709	0.05247%	0.05559%	(0.003115)%
HOPKINS CO FISCAL COURT	V054	340,900	0.31544%	0.38755%	(0.072109)%
JESSAMINE CO FISCAL COURT	V057	504,829	0.46713%	0.47604%	(0.008915)%
KNOTT CO FISCAL CT	V060	34,374	0.03181%	0.04215%	(0.010347)%
LARUE CO FISCAL COURT	V062	33,972	0.03144%	0.02869%	0.00275%
LAUREL COUNTY FISCAL COUR	V063	145,679	0.13480%	0.14462%	(0.009824)%
LETCHER CO FISCAL COURT	V067	127,182	0.11768%	0.12486%	(0.007172)%
LIVINGSTON CO FISCAL CT	V070	62,871	0.05818%	0.05701%	0.00117%
LYON COUNTY FISCAL COURT	V072	38,617	0.03573%	0.03514%	0.00059%
MCCRACKEN CO FISCAL COURT	V073	827,830	0.76601%	0.77684%	(0.010832)%
MADISON CO FISCAL COURT	V076	144,239	0.13347%	0.13236%	0.00111%
MAGOFFIN CO FISCAL COURT	V077	-	0.00000%	0.00460%	(0.004598)%
MARION CO FISCAL COURT	V078	69,382	0.06420%	0.06383%	0.00037%
MARSHALL CO FISCAL COURT	V079	439,140	0.40635%	0.41572%	(0.009372)%
MASON CO FIS CT	V081	110,445	0.10220%	0.11615%	(0.013954)%
MENIFEE CO FISCAL COURT	V083	36,598	0.03386%	0.04003%	(0.006166)%
MONTGOMERY CO FISCAL CT	V087	138,332	0.12800%	0.12693%	0.00107%
MORGAN CO FISCAL CT	V088	55,454	0.05131%	0.05027%	0.00104%
NELSON CO FISCAL CT	V090	241,504	0.22347%	0.23519%	(0.011722)%
OLDHAM CO FISCAL COURT	V093	715,276	0.66186%	0.65667%	0.00519%
OWEN COUNTY FISCAL COURT	V094	33,322	0.03083%	0.03015%	0.00069%
PENDLETON CO FISCAL COURT	V096	67,737	0.06268%	0.06297%	(0.000294)%
PULASKI CO FISCAL CT	V100	499,268	0.46198%	0.49027%	(0.028287)%



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
ROWAN CO FISCAL COURT	V103	194,195	0.17969%	0.21108%	(0.031385)%
SCOTT CO FISCAL CT	V105	1,169,074	1.08177%	1.07013%	0.01164%
SHELBY CO FISCAL COURT	V106	725,603	0.67142%	0.66101%	0.01040%
SIMPSON CO FISCAL COURT	V107	92,293	0.08540%	0.09026%	(0.004856)%
SPENCER CO TREASURER	V108	204,137	0.18889%	0.17814%	0.01075%
TAYLOR COUNTY FISCAL COUR	V109	78,302	0.07245%	0.07024%	0.00222%
TRIMBLE CO FISCAL COURT	V112	17,772	0.01645%	0.01719%	(0.000745)%
UNION COUNTY FISCAL COURT	V113	48,362	0.04475%	0.05152%	(0.006767)%
WASHINGTON CO FIS COURT	V115	74,472	0.06891%	0.07189%	(0.002979)%
CITY OF HIGHLAND HEIGHTS	V119	130,543	0.12079%	0.12311%	(0.002312)%
WOODFORD CO FISCAL COURT	V120	236,356	0.21871%	0.22378%	(0.005076)%
CITY OF ERLANGER	V159	828,601	0.76672%	0.74597%	0.02075%
CITY OF ADAIRVILLE	V171	8,974	0.00830%	0.00533%	0.00298%
CITY OF BUTLER	V196	9,449	0.00874%	0.00906%	(0.000311)%
CITY OF HAZARD	V197	11,777	0.01090%	0.01662%	(0.005726)%
BARREN/METCALFE CO AMB SR	V205	240,428	0.22247%	0.21913%	0.00334%
CITY OF PIKEVILLE	V298	343,901	0.31822%	0.31257%	0.00565%
CITY OF OWENSBORO	V330	2,024,810	1.87360%	1.87715%	(0.003554)%
CITY OF RADCLIFF	V347	602,072	0.55711%	0.53798%	0.01913%
CITY OF ELSMERE	V359	138,037	0.12773%	0.13243%	(0.004703)%
UNION EMERGENCY SERVICES	V408	296,275	0.27415%	0.25738%	0.01677%
CITY OF ELIZABETHTOWN	V447	1,048,022	0.96976%	0.95054%	0.01922%
WALTON FIRE DIST/EMS	V608	254,172	0.23519%	0.23369%	0.00150%
CITY OF VINE GROVE	V647	46,813	0.04332%	0.03861%	0.00470%
HEBRON FIRE PROTECTION DI	V708	488,369	0.45190%	0.43486%	0.01704%
POINT PLEASANT FIRE DIST	V808	135,138	0.12505%	0.10526%	0.01979%



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
CITY OF WILDER	V919	250,956	0.23221%	0.21684%	0.01538%
CITY OF COVINGTON	V959	3,141,443	2.90684%	2.84625%	0.06059%
Total All Entities		\$ 108,070,676	100.0000%	100.0000%	0.0000%



SCHEDULE B

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Pension Plan Investments	Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Changes in Proportion & Differences Between Employer Contributions & Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Pension Plan Investments	Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Total Employer Pension Expense	
BRECKINRIDGE CO ATTORNEY	014A	\$ 30,701	\$ 255	\$ 275	\$ 3,096	\$ 9,381	\$ 13,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,454	\$ 3,737	\$ 7,191
JUDL ADM OFF OF THE COURT	20025	109,020,759	906,002	977,283	10,993,550	1,650,706	14,527,541	-	-	-	-	-	-	12,265,701	657,652	12,923,353
JEFFERSON CO CLERK	39931	14,049,336	116,755	125,941	1,416,722	-	1,659,418	-	-	-	824,316	824,316	1,580,662	(328,413)	1,252,249	
JEFFERSON CO SHERIFF	39932	3,472,978	28,862	31,132	350,212	-	410,206	-	-	-	48,353	48,353	390,738	(19,264)	371,474	
KENTON CO COURT CLERK	39933	2,362,879	19,636	21,181	238,270	-	279,088	-	-	-	93,436	93,436	265,843	(37,225)	228,617	
KENTON CO SHERIFF	39934	771,745	6,413	6,918	77,822	-	91,154	-	-	-	25,024	25,024	86,827	(9,970)	76,858	
CAMPBELL COUNTY CLERK	39935	1,751,847	14,558	15,704	176,655	-	206,917	-	-	-	5,477	5,477	197,097	(2,182)	194,915	
CAMPBELL CO SHERIFF	39936	935,761	7,777	8,388	94,361	32,865	143,391	-	-	-	-	-	105,281	13,094	118,374	
FAYETTE CO CLERK	39937	5,987,834	49,761	53,676	603,808	-	707,245	-	-	-	115,231	115,231	673,679	(45,909)	627,770	
FAYETTE CO SHERIFF	39938	3,543,049	29,444	31,761	357,278	238,342	656,824	-	-	-	-	-	398,621	94,957	493,578	
DAVISS CO CLERK	39939	1,947,429	16,184	17,457	196,377	-	230,018	-	-	-	103,771	103,771	219,101	(41,343)	177,758	
DAVISS CO SHERIFF	39940	556,342	4,623	4,987	56,101	68,255	133,967	-	-	-	-	-	62,593	27,193	89,786	
PIKE CO CLERK	39941	1,230,508	10,226	11,031	124,083	7,465	152,805	-	-	-	-	-	138,442	2,974	141,416	
PIKE CO SHERIFF	39942	1,769,288	14,703	15,860	178,413	218,772	427,749	-	-	-	-	-	199,059	87,160	286,219	
HARDIN COUNTY CLERK OFFIC	39943	2,023,590	16,817	18,140	204,057	-	239,014	-	-	-	15,094	15,094	227,670	(6,013)	221,657	
HARDIN COUNTY SHERIFF	39944	775,424	6,444	6,951	78,193	38,648	130,236	-	-	-	-	-	87,241	15,398	102,639	
WARREN COUNTY CLERKS OFF	39945	2,129,619	17,698	19,090	214,749	171,859	423,396	-	-	-	-	-	239,599	68,470	308,069	
WARREN COUNTY SHERIFF	39946	3,450,670	28,676	30,932	347,962	192,440	600,011	-	-	-	-	-	388,228	76,669	464,897	
BOONE COUNTY CLERK	39947	1,850,142	15,375	16,585	186,567	-	218,527	-	-	-	93,321	93,321	208,156	(37,180)	170,976	
BOONE COUNTY SHERIFF	39948	772,550	6,420	6,925	77,903	-	91,249	-	-	-	26,648	26,648	86,918	(10,617)	76,301	
CHRISTIAN COUNTY CLERK	39949	875,270	7,274	7,846	88,261	-	103,381	-	-	-	12,371	12,371	98,475	(4,928)	93,546	
CHRISTIAN COUNTY SHERIFF	39950	2,816,212	23,404	25,245	283,984	-	332,633	-	-	-	7,591	7,591	316,846	(3,024)	313,822	
MADISON COUNTY CLERK	39951	1,728,510	14,365	15,495	174,301	18,708	222,869	-	-	-	-	-	194,471	7,454	201,925	
MADISON COUNTY SHERIFF	39952	503,770	4,187	4,516	50,800	-	59,502	-	-	-	47,929	47,929	56,678	(19,095)	37,583	
BULLITT COUNTY CLERK	39961	1,630,322	13,549	14,615	164,400	-	192,563	-	-	-	15,063	15,063	183,424	(6,001)	177,423	
BULLITT CO SHERIFF	39962	1,001,486	8,323	8,978	100,989	-	118,289	-	-	-	21,759	21,759	112,675	(8,669)	104,006	
J&PS DEPT OF CORRECTIONS	54527	2,070	17	19	209	1,242	1,486	-	-	-	-	-	233	495	728	
HENDERSON CO TOURIST COMM	A051	143,670	1,194	1,288	14,488	-	16,969	-	-	-	5,258	5,258	16,164	(2,095)	14,069	
HOUSING AUTH OF PADUCAH	A073	1,762,808	14,650	15,802	177,760	-	208,212	-	-	-	51,638	51,638	198,330	(20,573)	177,757	
MORGANFIELD HOUSING AUTH	A113	120,079	998	1,076	12,109	14,562	28,745	-	-	-	-	-	13,510	5,801	19,311	
CITY OF ANCHORAGE	A156	790,310	6,568	7,084	79,694	768	94,114	-	-	-	-	-	88,916	306	89,222	
BELLEVUE/DAYTON FIRE	AB19	52,494	436	471	5,293	1,253	7,454	-	-	-	-	-	5,906	499	6,405	
CAMPBELL CO FIRE DIST 1	AC19	481	4	4	48	-	57	-	-	-	57,233	57,233	54	(22,802)	(22,748)	
BURLINGTON FIRE PRO DIST	B008	73,964	615	663	7,458	-	8,736	-	-	-	398	398	8,322	(159)	8,163	
HOUSING AUTHORITY OF CATLETTSBURG	B010	175,393	1,458	1,572	17,686	105,208	125,924	-	-	-	-	-	19,733	41,915	61,649	
CITY OF HILLVIEW	B015	577,152	4,796	5,174	58,199	25,784	93,953	-	-	-	-	-	64,934	10,272	75,207	
PENNYRILE EMER ASST CTR	B017	242,871	2,018	2,177	24,491	-	28,686	-	-	-	15,555	15,555	27,325	(6,197)	21,128	
W KY ED COOPERATIVE	B018	672,065	5,585	6,025	67,770	-	79,380	-	-	-	54,935	54,935	75,613	(21,886)	53,726	
OWENSBORO/DAV CO ECO DEV	B030	623,077	5,178	5,585	62,831	35,518	109,112	-	-	-	-	-	70,101	14,151	84,252	
GTR FLEMING CO WATER COMM	B035	179,076	1,488	1,605	18,058	1,895	23,046	-	-	-	-	-	20,147	755	20,902	
CITY OF HICKMAN	B038	992,209	8,246	8,894	100,053	113,258	230,452	-	-	-	-	-	111,631	45,123	156,754	
HOUSING AUTH OF MAYFIELD	B042	841,582	6,994	7,544	84,864	-	99,402	-	-	-	40,238	40,238	94,685	(16,031)	78,654	
GRAYSON CO CONSERV DIST	B043	41,209	342	369	4,156	-	4,867	-	-	-	420	420	4,636	(167)	4,469	
CITY OF HARLAN	B048	1,545,669	12,845	13,856	155,864	-	182,565	-	-	-	26,660	26,660	173,900	(10,621)	163,279	



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Net Diff Between Projected & Actual Employer Contributions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Pension Plan Investments	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense	
															Investments
HENDERSON CITY/CO PLANNIN	B051	597,088	4,962	5,352	60,210	-	70,524	-	-	70,666	70,666	67,177	(28,154)	39,024	
HENRY CO WATER DIST #2	B052	1,350,032	11,219	12,102	136,136	-	159,457	-	-	60,925	60,925	151,889	(24,273)	127,617	
CITY OF NORTONVILLE	B054	219,858	1,827	1,971	22,170	1,183	27,151	-	-	-	-	24,736	471	25,207	
JOHNSON CO FISCAL COURT	B058	3,132,633	26,033	28,082	315,892	30,428	400,435	-	-	-	-	352,446	12,123	364,569	
KNOX CO UTILITIES COMM	B061	513,737	4,269	4,605	51,805	10,498	71,177	-	-	-	-	57,799	4,183	61,982	
LAKE BARKLEY TOUR COMM	B072	33,171	276	297	3,345	-	3,918	-	-	39,684	39,684	3,732	(15,101)	(12,078)	
MARION CO WATER DISTRICT	B078	510,592	4,243	4,577	51,488	7,229	67,537	-	-	-	-	57,446	2,880	60,326	
N MERCER WATER DISTRICT	B084	766,521	6,370	6,871	77,295	22,300	112,837	-	-	-	-	86,240	8,884	95,124	
MONTGOMERY CO FIRE DIST	B087	4,317,665	35,881	38,704	435,389	93,374	603,349	-	-	-	-	485,772	37,201	522,972	
KY RIVER REGIONAL JAIL	B097	184,337	1,532	1,652	18,588	-	21,773	-	-	1,495	1,495	20,739	(596)	20,144	
PIKE CO SENIOR CITIZEN PR	B098	499,887	4,154	4,481	50,408	-	59,043	-	-	5,086	5,086	56,241	(2,026)	54,215	
CITY OF SCIENCE HILL	B100	179,323	1,490	1,607	18,083	4,020	25,201	-	-	-	-	20,175	1,602	21,777	
RUSSELL CO AMBULANCE SER	B104	900,208	7,481	8,070	90,776	42,898	149,225	-	-	-	-	101,281	17,091	118,371	
NORTH SHELBY WATER CO	B106	783,379	6,510	7,022	78,995	9,363	101,890	-	-	-	-	88,136	3,730	91,866	
CAMPBELL/TAYLOR CO 1D A	B109	151,057	1,255	1,354	15,232	422	18,264	-	-	-	-	16,995	168	17,163	
MONTICELLO/WAYNE TELE BOA	B116	171,953	1,429	1,541	17,340	11,282	31,592	-	-	-	-	19,346	4,495	23,841	
WHITLEY CO CONSERV DIST	B118	151,637	1,260	1,359	15,291	-	17,910	-	-	59	59	17,060	(24)	17,037	
HOPKINS-CHRIST CO PLANNIN	B124	1,596,758	13,270	14,314	161,016	-	188,599	-	-	34,436	34,436	179,648	(13,719)	165,928	
LOU POLICE RETIRE FUND	B156	169,692	1,410	1,521	17,112	1,962	22,005	-	-	-	-	19,092	782	19,873	
HOUSING AUTH OF BENTON	B179	316,401	2,629	2,836	31,906	2,667	40,039	-	-	-	-	35,598	1,063	36,660	
RIVERPARK CTR OWENSBORO	B230	920,304	7,648	8,250	92,803	-	108,700	-	-	13,121	13,121	103,542	(5,228)	98,314	
BUECHEL FIRE PROTECT DIST	B256	55,285	459	496	5,575	85	6,615	-	-	-	-	6,220	34	6,254	
CITY OF LUDLOW	B259	759,995	6,316	6,813	76,637	-	89,766	-	-	42,536	42,536	85,506	(16,947)	68,559	
CITY OF DOUGLASS HILLS	B356	135,088	1,123	1,211	13,622	1,024	16,979	-	-	-	-	15,198	408	15,606	
ANCHORAGE FIRE PROTECTION	B456	99,655	828	893	10,049	-	14,285	-	-	-	-	11,212	1,002	12,214	
LOUISVILLE AIRPORT AUTHORITY	B656	12,422,062	103,232	111,354	1,252,629	423,610	1,890,824	-	-	-	-	1,397,581	168,769	1,566,349	
LEGAL AID SOCIETY INC	B756	3,258,489	27,079	29,210	328,583	-	384,872	-	-	97,490	97,490	366,606	(38,840)	327,765	
JEFF CO SOIL/CONSERV DIST	B856	69,549	578	623	7,013	-	8,215	-	-	708	708	7,825	(282)	7,543	
LAKE DREAMLAND FIRE DIST	B956	53,589	445	480	5,404	-	6,330	-	-	1,962	1,962	6,029	(782)	5,247	
WINCHESTER CLARK COUNTY	C025	180,271	1,498	1,616	18,178	7,026	28,318	-	-	-	-	20,282	2,799	23,081	
INDUSTRIAL AUTHORITY															
JONATHAN CREEK WATER DIST	C079	297,444	2,472	2,666	29,994	7,841	42,973	-	-	-	-	33,465	3,124	36,589	
CITY OF SADIEVILLE	C105	6,024	50	54	607	-	712	-	-	19,061	19,061	678	(7,594)	(6,916)	
CITY OF SIMPSONVILLE	C106	1,017,411	8,455	9,120	102,595	57,419	177,589	-	-	-	-	114,467	22,876	137,343	
HOUSING AUTH OF CORBIN	C118	608,313	5,055	5,453	61,342	-	71,850	-	-	1,772	1,772	68,440	(706)	67,734	
HOUSING AUTH OF OWENSBORO	C230	1,889,715	15,704	16,940	190,557	123,652	346,853	-	-	-	-	212,608	49,264	261,872	
LOUISVILLE/JEFF CO METRO	C256	250,501,194	2,081,755	2,245,541	25,260,304	-	29,587,600	-	-	1,723,904	1,723,904	28,183,374	(686,814)	27,496,559	
CALDWELL CO WATER DISTRICT	D017	358,949	2,983	3,218	36,196	-	42,397	-	-	7,804	7,804	40,385	(3,109)	37,275	
WINCHESTER-CLARK COUNTY TOURISM	D025	122,711	1,020	1,100	12,374	7,371	21,865	-	-	-	-	13,806	2,937	16,743	
CITY OF PLEASUREVILLE	D052	42,646	354	382	4,300	-	5,037	-	-	1,993	1,993	4,798	(794)	4,004	
CITY OF LEWISBURG	D071	283,219	2,354	2,539	28,560	-	33,452	-	-	21,711	21,711	31,864	(8,650)	23,215	
NORTH MARSHALL WATER DIST	D079	674,981	5,609	6,051	68,064	16,828	96,553	-	-	-	-	75,941	6,704	82,645	
GTR H/MERCER PL&ZONING CO	D084	93,711	779	840	9,450	166	11,235	-	-	-	-	10,543	66	10,610	
UNION CO WATER DISTRICT	D113	398,917	3,315	3,576	40,226	53	47,170	-	-	-	-	44,881	21	44,902	
WHITLEY CO WATER DIST	D118	311,729	2,591	2,794	31,434	-	36,819	-	-	20,287	20,287	35,072	(8,082)	26,990	
WESTERN FLEMING WATER DIST	D135	230,489	1,915	2,066	23,242	-	27,224	-	-	50,586	50,586	25,932	(20,154)	5,778	
SHELBY CO SUB FIRE DIST	GS06	70,045	582	628	7,063	343	8,617	-	-	-	-	7,881	137	8,017	
ADAIR CO BD OF EDUCATION	J001	5,478,365	45,527	49,109	552,433	69,209	716,278	-	-	-	-	616,360	27,573	643,933	
CITY OF SCOTTSVILLE	J002	2,793,518	23,215	25,042	281,696	206,659	536,612	-	-	-	-	314,293	82,334	396,627	
CITY OF LAWRENCEBURG	J003	3,520,731	29,259	31,561	355,027	-	415,846	-	-	18,401	18,401	396,110	(7,331)	388,779	
BALLARD CO BD OF ED	J004	3,567,370	29,646	31,979	359,730	43,377	464,732	-	-	-	-	401,357	17,282	418,639	



		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		Difference Between Expected & Actual Experience		Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Assumptions		Changes in Proportionate Share of Contributions		Difference Between Expected & Actual Experience		Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportionate Share of Contributions		Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense
Non-Hazardous Employer	Employer Code	Net Pension Liability	Experience	Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Experience	Investments	Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Expense	Contributions	Contributions	Expense
GLASGOW BD OF EDUCATION	J005	4,225,679	35,117	37,880	426,113	15,738	514,848	-	-	-	-	-	475,422	6,270	481,693	
BATH CO BD OF EDUC	J006	4,804,458	39,927	43,068	484,477	159,277	726,749	-	-	-	-	-	540,540	63,457	603,997	
CITY OF MIDDLESBORO	J007	2,701,041	22,447	24,213	272,370	206,302	525,332	-	-	-	-	-	303,889	82,192	386,081	
BOONE CO WATER DISTRICT	J008	2,166,258	18,002	19,419	218,443	4,877	260,741	-	-	-	-	-	243,721	1,943	245,664	
BOURBON CO BD OF EDUCATIO	J009	6,877,988	57,159	61,656	693,570	-	812,384	-	-	-	43,825	43,825	773,828	(17,460)	756,368	
FAIRVIEW BD OF EDUCATION	J010	1,991,506	16,550	17,852	200,822	-	235,224	-	-	-	29,712	29,712	224,060	(11,838)	212,223	
DANVILLE CITY BD OF ED	J011	5,114,514	42,503	45,847	515,743	-	604,094	-	-	-	175,584	175,584	575,423	(69,954)	505,470	
BRACKEN CO BD OF EDUC	J012	2,174,308	18,069	19,491	219,255	1,411	258,226	-	-	-	-	-	244,627	562	245,189	
BREATHTITT CO BD OF ED	J013	5,006,264	41,604	44,877	504,827	-	591,308	-	-	-	264,882	264,882	563,244	(105,531)	457,714	
BRECKINRIDGE CO BD OF ED	J014	7,164,780	59,542	64,226	722,490	6,799	853,057	-	-	-	-	-	806,095	2,709	808,803	
BULLITT CO BD OF ED	J015	27,974,140	232,475	250,766	2,820,886	380,543	3,684,669	-	-	-	-	-	3,147,313	151,611	3,298,923	
BUTLER CO BD OF ED	J016	4,282,443	35,589	38,389	431,838	10,967	516,782	-	-	-	-	-	481,809	4,369	486,178	
CALDWELL CO BD EDUCATION	J017	4,795,873	39,855	42,991	483,611	-	566,458	-	-	-	76,251	76,251	539,574	(30,379)	509,195	
CALLOWAY CO BD OF EDUC	J018	6,849,144	56,919	61,397	690,661	-	808,977	-	-	-	81,539	81,539	770,583	(32,486)	738,097	
SANITATION DISTRICT NO 1	J019	24,340,276	202,276	218,191	2,454,451	36,751	2,911,669	-	-	-	-	-	2,738,474	14,642	2,753,116	
CARROLL CO BD OF ED	J021	6,861,122	57,018	61,504	691,869	52,437	862,829	-	-	-	-	-	771,931	20,891	792,822	
CARTER CO BD OF ED	J022	10,817,868	89,900	96,973	1,090,864	45,877	1,323,615	-	-	-	-	-	1,217,096	18,278	1,235,374	
CASEY CO BD OF ED	J023	5,641,234	46,881	50,569	568,857	-	666,307	-	-	-	127,750	127,750	634,684	(50,896)	583,787	
CITY OF HOPKINSVILLE	J024	6,277,960	52,172	56,277	633,064	72,802	814,315	-	-	-	-	-	706,320	29,005	735,325	
CLARK CO BD OF ED	J025	10,757,386	89,398	96,431	1,084,765	-	1,270,594	-	-	-	50,366	50,366	1,210,291	(20,066)	1,190,225	
CLAY CO BD OF ED	J026	9,065,266	75,336	81,263	914,133	-	1,070,731	-	-	-	58,480	58,480	1,019,914	(23,299)	996,616	
CLINTON CO BD OF ED	J027	4,703,318	39,086	42,161	474,278	-	555,526	-	-	-	213,331	213,331	529,161	(84,992)	444,168	
CRITTENDEN CO BD OF ED	J028	3,029,930	25,180	27,161	305,535	4,424	362,300	-	-	-	-	-	340,891	1,763	342,654	
CUMBERLAND CO BD OF ED	J029	2,032,030	16,887	18,216	204,908	3,886	243,896	-	-	-	-	-	228,620	1,548	230,168	
DAVIESS CO LIBRARY DIST	J030	2,350,453	19,533	21,070	237,018	-	277,621	-	-	-	44,526	44,526	264,445	(17,739)	246,705	
EDMONSON CO BD OF EDUC	J031	4,893,774	40,669	43,869	493,484	764	578,786	-	-	-	-	-	550,588	304	550,893	
ELLIOTT CO BD OF ED	J032	2,189,804	18,198	19,630	220,818	-	258,646	-	-	-	1,455	1,455	246,370	(580)	245,791	
ESTILL CO CONSERVATION DI	J033	58,047	482	520	5,853	11,666	18,522	-	-	-	-	-	6,531	4,648	11,179	
GREATHER LEX CONV&VISITOR	J034	1,976,090	16,422	17,714	199,267	69,799	303,202	-	-	-	-	-	222,326	27,808	250,134	
FLEMING CO BD OF ED	J035	5,097,567	42,363	45,696	514,034	-	602,092	-	-	-	67,151	67,151	573,517	(26,753)	546,763	
CITY OF FRANKFORT	J037	13,414,123	111,476	120,247	1,352,667	-	1,584,390	-	-	-	191,005	191,005	1,509,195	(76,098)	1,433,098	
FULTON COUNTY BD OF EDUC	J038	2,443,246	20,304	21,902	246,375	423,132	711,712	-	-	-	-	-	274,885	168,578	443,463	
GALLATIN CO BD OF EDUC	J039	3,911,343	32,505	35,062	394,416	-	461,983	-	-	-	68,260	68,260	440,057	(27,195)	412,862	
CITY OF LANCASTER	J040	733,703	6,097	6,577	73,986	-	86,660	-	-	-	12,410	12,410	82,547	(4,944)	77,603	
WILLIAMSTOWN INDEPNDNT SC	J041	2,619,202	21,767	23,479	264,118	-	309,363	-	-	-	90,291	90,291	294,681	(35,973)	258,708	
GRAVES CO LIBRARY	J042	252,870	2,101	2,267	25,499	1,100	30,968	-	-	-	-	-	28,450	438	28,888	
GRAYSON CO BD OF ED	J043	9,595,109	79,739	86,012	967,562	-	1,133,313	-	-	-	67,374	67,374	1,079,526	(26,842)	1,052,684	
GREEN CO BD OF EDUCATION	J044	4,105,717	34,120	36,804	414,017	-	484,941	-	-	-	22,369	22,369	461,926	(8,912)	453,014	
RUSSELL INDPD BD OF ED	J045	4,493,842	37,345	40,284	453,155	85,817	616,601	-	-	-	-	-	505,593	34,190	539,783	
HANCOCK CO BD EDUCATION	J046	4,493,176	37,340	40,278	453,088	14,502	545,207	-	-	-	-	-	505,518	5,778	511,296	
HARDIN CO SOIL CN DIST	J047	44,227	368	396	4,460	-	5,224	-	-	-	451	451	4,976	(180)	4,796	
HARLAN CO BD OF EDUCATION	J048	10,443,302	86,788	93,616	1,053,093	37,479	1,270,975	-	-	-	-	-	1,174,954	14,932	1,189,886	
HARRISON CO BD OF ED	J049	7,022,249	58,357	62,949	708,117	-	829,423	-	-	-	42,012	42,012	790,059	(16,738)	773,321	
HART CO BD OF ED	J050	5,755,557	47,831	51,594	580,385	-	679,810	-	-	-	7,710	7,710	647,546	(3,072)	644,474	
HENDERSON PUBLIC LIBRARY	J051	1,587,051	13,189	14,227	160,037	4,383	191,835	-	-	-	-	-	178,556	1,746	180,302	
EMINENCE INDEP BD OF EDUC	J052	1,234,818	10,262	11,069	124,518	-	145,849	-	-	-	52,794	52,794	138,927	(21,033)	117,893	
HICKMAN CO BD OF ED	J053	1,855,870	15,423	16,636	187,144	-	219,203	-	-	-	164,864	164,864	208,800	(65,683)	143,117	
HOPKINS CO BD OF ED	J054	16,739,697	139,113	150,058	1,688,015	-	1,977,186	-	-	-	188,134	188,134	1,883,349	(74,954)	1,808,395	
JACKSON CO BD OF ED	J055	5,853,593	48,645	52,473	590,271	69,349	760,738	-	-	-	-	-	658,576	27,629	686,205	
JEFF CO METRO SEWER DIST	J056	68,653,492	570,535	615,423	6,922,953	-	8,108,912	-	-	-	145,062	145,062	7,724,063	(57,794)	7,666,269	
JESSAMINE CO BD OF ED	J057	20,090,315	166,958	180,093	2,025,888	374,508	2,747,448	-	-	-	-	-	2,260,320	449,206	2,409,526	
PAINTSVILLE GAS/WATER SYS	J058	2,711,036	22,530	24,302	273,378	119,493	439,703	-	-	-	-	-	305,013	47,607	352,620	



Deferred Outflows of Resources								Deferred Inflows of Resources					Pension Expense			
Non-Hazardous Employer	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense	
KENTON COUNTY AIRPORT BD	J059	29,642,802	246,342	265,724	2,989,152	395,399	3,896,617	-	-	-	-	-	3,335,051	157,529	3,492,580	
KNOTT CO BD OF EDUCATION	J060	6,838,645	56,832	61,303	689,602	-	807,737	-	-	-	13,081	13,081	769,402	(5,212)	764,190	
KNOX CO BD OF EDUCATION	J061	11,883,261	98,754	106,524	1,198,297	-	1,403,575	-	-	-	57,235	57,235	1,336,961	(22,803)	1,314,158	
LARUE CO PUBLIC LIBRARY	J062	219,324	1,823	1,966	22,116	12,950	38,855	-	-	-	-	-	24,676	5,159	29,835	
CITY OF LONDON	J063	3,624,563	30,121	32,491	365,498	139,485	567,595	-	-	-	-	-	407,792	55,572	463,364	
LAWRENCE CO BD OF ED	J064	5,354,598	44,499	48,000	539,953	-	632,451	-	-	-	18,838	18,838	602,435	(7,505)	594,930	
LEE CO BD OF ED	J065	2,723,320	22,632	24,412	274,617	-	321,661	-	-	-	86,106	86,106	306,395	(34,305)	272,090	
LESLIE CO BD OF ED	J066	4,175,700	34,702	37,432	421,074	71,554	564,761	-	-	-	-	-	469,799	28,508	498,307	
CITY OF WHITESBURG	J067	965,801	8,026	8,658	97,390	-	143,009	-	-	-	-	-	108,660	11,528	120,188	
ELEC PLT BD OF VANCEBURG	J068	1,538,959	12,789	13,796	155,187	18,412	200,184	-	-	-	-	-	173,145	7,336	180,481	
LINCOLN CO BD OF EDUC	J069	10,101,825	83,950	90,555	1,018,658	194,935	1,388,098	-	-	-	-	-	1,136,536	77,663	1,214,199	
LIVINGSTON CO BD OF ED	J070	3,352,046	27,857	30,048	338,017	175,955	571,877	-	-	-	-	-	377,132	70,102	447,233	
LOGAN CO BD OF EDUCATION	J071	7,694,873	63,947	68,978	775,944	-	908,869	-	-	-	11,714	11,714	865,734	(4,667)	861,067	
LYON CO. PUBLIC LIBRARY	J072	227,998	1,895	2,044	22,991	22,070	49,000	-	-	-	-	-	25,652	8,793	34,444	
PADUCAH WATER WORKS	J073	4,863,023	40,413	43,593	490,383	-	574,389	-	-	-	98,592	98,592	547,129	(39,280)	507,849	
MCCREARY CO BD OF EDUCATN	J074	6,728,821	55,919	60,318	678,528	-	794,765	-	-	-	77,513	77,513	757,046	(30,882)	726,164	
MCLEAN CO BD OF ED	J075	3,495,016	29,045	31,330	352,434	-	412,809	-	-	-	22,253	22,253	393,217	(8,866)	384,351	
MADISON CO BD OF ED	J076	22,986,474	191,026	206,055	2,317,934	69,899	2,784,914	-	-	-	-	-	2,586,161	27,848	2,614,009	
MAGOFFIN CO BD OF ED	J077	5,923,085	49,223	53,096	597,278	114,624	814,221	-	-	-	-	-	666,394	45,667	712,061	
MARION CO BD OF EDUCATION	J078	6,353,138	52,797	56,951	640,644	-	750,392	-	-	-	35,984	35,984	714,778	(14,336)	700,442	
MARSHALL COUNTY BD OF ED	J079	9,594,322	79,732	86,005	967,482	-	1,133,220	-	-	-	25,775	25,775	1,079,437	(10,269)	1,069,169	
MARTIN CO BD OF ED	J080	6,141,527	51,038	55,054	619,306	-	725,398	-	-	-	203,446	203,446	690,971	(81,054)	609,916	
MASON CO BD OF ED	J081	5,391,076	44,802	48,327	543,631	-	636,759	-	-	-	227,117	227,117	606,539	(90,485)	516,054	
MEADE CO PUBLIC LIBRARY	J082	466,130	3,874	4,178	47,004	19,433	74,489	-	-	-	-	-	52,443	7,742	60,186	
MENIFEE CO BD OF ED	J083	2,685,437	22,317	24,073	270,797	81,856	399,043	-	-	-	-	-	302,133	32,612	334,745	
CITY OF HARRODSBURG	J084	4,143,084	34,431	37,139	417,785	313,827	803,182	-	-	-	-	-	466,130	125,031	591,161	
METCALFE CO BD OF ED	J085	4,074,145	33,858	36,521	410,833	-	481,212	-	-	-	65,373	65,373	458,374	(26,045)	432,329	
MONROE CO BOARD OF ED	J086	5,245,439	43,591	47,021	528,945	-	619,558	-	-	-	25,142	25,142	590,154	(10,017)	580,137	
MT STERLING WATER WORKS	J087	2,371,971	19,712	21,263	239,187	10,541	290,703	-	-	-	-	-	266,866	4,200	271,065	
MORGAN CO BD OF EDUCATION	J088	5,357,377	44,522	48,025	540,233	51,099	683,878	-	-	-	-	-	602,748	20,358	623,106	
MUHLENBERG CO LIB BD DIST	J089	841,707	6,995	7,545	84,877	-	99,417	-	-	-	37,041	37,041	94,699	(14,757)	79,941	
CITY OF BARDSTOWN	J090	7,720,186	64,158	69,205	778,496	120,470	1,032,329	-	-	-	-	-	868,582	47,996	916,578	
NICHOLAS CO BD OF ED	J091	2,513,637	20,889	22,533	253,473	5,642	302,537	-	-	-	-	-	282,804	2,248	285,052	
OHIO CO BD OF ED	J092	9,960,435	82,775	89,287	1,004,401	3,132	1,179,595	-	-	-	-	-	1,120,628	1,248	1,121,876	
OLDHAM COUNTY BD OF ED	J093	28,663,271	238,202	256,943	2,890,377	305,203	3,690,726	-	-	-	-	-	3,224,846	121,595	3,346,440	
OWEN CO BD OF ED	J094	4,243,118	35,262	38,036	427,872	31,992	533,162	-	-	-	-	-	477,384	12,746	490,130	
OWSLEY CO BD OF EDUCATION	J095	3,381,594	28,102	30,313	340,997	-	399,412	-	-	-	62,297	62,297	380,456	(24,819)	355,637	
PENDLETON CO BD OF ED	J096	5,471,373	45,469	49,046	551,728	-	646,244	-	-	-	147,728	147,728	615,573	(58,856)	556,717	
HAZARD CITY SCHOOLS	J097	1,493,711	12,413	13,390	150,624	3,164	179,591	-	-	-	-	-	168,054	1,261	169,315	
PIKE CO BD OF EDUCATION	J098	26,381,351	219,239	236,487	2,660,271	-	3,115,997	-	-	-	259,990	259,990	2,968,112	(103,582)	2,864,530	
POWELL CO BD OF EDUCATION	J099	5,901,516	49,044	52,902	595,103	49,748	746,797	-	-	-	-	-	663,967	19,820	683,787	
CITY OF SOMERSET	J100	11,416,097	94,872	102,336	1,151,188	210,310	1,558,707	-	-	-	-	-	1,284,402	83,789	1,368,190	
ROBERTSON CO BD OF ED	J101	713,150	5,927	6,393	71,913	22,872	107,105	-	-	-	-	-	80,235	9,112	89,348	
ROCKCASTLE CO BD OF ED	J102	7,283,086	60,525	65,287	734,420	79,653	939,884	-	-	-	-	-	819,405	31,734	851,139	
ROWAN CO BD OF ED	J103	8,402,382	69,827	75,321	847,288	190,729	1,183,165	-	-	-	-	-	945,335	75,988	1,021,322	
RUSSELL CO BD OF ED	J104	6,847,176	56,902	61,379	690,463	104,540	913,195	-	-	-	-	-	770,362	41,613	811,975	
SCOTT CO BOARD OF ED	J105	20,023,578	166,403	179,495	2,019,159	313,105	2,678,162	-	-	-	-	-	2,252,812	124,743	2,377,555	
SHELBY CO LIBRARY	J106	606,763	5,042	5,439	61,185	28,816	100,483	-	-	-	-	-	68,266	11,481	79,746	
SIMPSON CO BD OF ED	J107	6,992,722	58,112	62,684	705,140	34,564	860,500	-	-	-	-	-	786,737	13,771	800,507	
SPENCER CO BD OF EDUC	J108	6,980,902	58,014	62,578	703,948	53,078	877,617	-	-	-	-	-	785,407	21,146	806,553	
TAYLOR CO BD OF ED	J109	5,916,544	49,169	53,077	596,619	52,275	751,099	-	-	-	-	-	665,658	20,827	686,485	
TODD CO BD OF ED	J110	5,360,134	44,545	48,049	540,511	-	633,105	-	-	-	26,738	26,738	603,058	(10,652)	592,405	



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense	
TRIGG CO BD OF ED	J111	5,172,506	42,985	46,367	521,591	-	610,943	-	-	-	4,819	4,819	581,948	(1,920)	580,028	
TRIMBLE CO BD OF ED	J112	3,772,457	31,350	33,817	380,411	-	445,579	-	-	-	123,157	123,157	424,431	(49,067)	375,365	
CITY OF MORGANFIELD	J113	3,446,838	28,644	30,898	347,576	157,541	564,659	-	-	-	-	-	387,797	62,765	450,562	
SPRINGFIELD WATER & SEWER	J115	1,123,669	9,338	10,073	113,310	-	132,721	-	-	-	2,218	2,218	126,422	(884)	125,538	
CITY OF SEBREE	J117	502,555	4,176	4,505	50,677	-	59,359	-	-	-	3,971	3,971	56,541	(1,582)	54,960	
CITY OF CORBIN	J118	2,992,950	24,872	26,829	301,806	-	353,508	-	-	-	76,826	76,826	336,731	(30,608)	306,123	
WOLFE CO BD OF EDUCATION	J119	3,001,622	24,945	26,907	302,681	31,610	386,143	-	-	-	-	-	-	337,706	12,594	350,300
WOODFORD CO BD OF ED	J120	9,889,269	82,183	88,649	997,225	-	1,168,057	-	-	-	189,983	189,983	1,112,621	(75,691)	1,036,931	
PENNYRILE NAR TASK FORCE	J124	299,441	2,488	2,684	30,195	-	35,368	-	-	-	18,200	18,200	33,689	(7,251)	26,439	
LEX-FAY CO HUM RIGHTS COM	J134	357,412	2,970	3,204	36,041	4,073	46,289	-	-	-	-	-	-	40,212	1,623	41,834
FLEMING CO EMS	J135	470,348	3,909	4,216	47,429	-	55,555	-	-	-	108,001	108,001	52,918	(43,028)	9,890	
CITY OF EARLINGTON	J154	498,272	4,141	4,467	50,245	8,702	67,555	-	-	-	-	-	-	56,060	3,467	59,527
CITY OF JEFFERSONTOWN	J156	5,023,424	41,746	45,031	506,557	54,818	648,153	-	-	-	-	-	-	565,175	21,840	587,015
LEBANON HOUSING AUTHORITY	J178	440,158	3,658	3,946	44,385	-	51,989	-	-	-	5,383	5,383	49,521	(2,145)	47,377	
MARSHALL CO TOURIST COMM	J179	157,009	1,305	1,407	15,833	6,260	24,805	-	-	-	-	-	-	17,665	2,494	20,159
CITY OF BLOOMFIELD	J190	387,548	3,221	3,474	39,080	9,115	54,889	-	-	-	-	-	-	43,602	3,631	47,234
SOMERSET-PULASKI CONV & V	J200	179,673	1,493	1,611	18,118	-	21,222	-	-	-	8,062	8,062	20,215	(3,212)	17,003	
FRONTIER HOUSING INC	J203	1,154,717	9,596	10,351	116,441	829	137,216	-	-	-	-	-	-	129,915	330	130,245
GEORGETOWN-SCOTT CO P COM	J205	786,711	6,538	7,052	79,331	36,979	129,900	-	-	-	-	-	-	88,511	14,733	103,244
BOYD CO AMBULANCE SERVICE	J210	106,626	886	956	10,752	5,603	18,197	-	-	-	-	-	-	11,996	2,232	14,229
COMM ACTION SOUTHERN KY	J214	8,845,069	73,506	79,289	891,928	227,906	1,272,629	-	-	-	-	-	-	995,141	90,799	1,085,940
CITY OF PROVIDENCE	J217	2,407,472	20,007	21,581	242,767	-	284,355	-	-	-	42,210	42,210	270,860	(16,817)	254,043	
CAMPBELL CO PUBLIC LIBRAR	J219	3,061,940	25,446	27,448	308,763	189,387	551,044	-	-	-	-	-	-	344,493	75,453	419,946
HOUSING AUTH OF HOPKINSVL	J224	1,613,112	13,406	14,460	162,665	11,117	201,647	-	-	-	-	-	-	181,488	4,429	185,917
LFUC HOUSING AUTHORITY	J234	4,779,531	39,720	42,845	481,963	45,335	609,862	-	-	-	-	-	-	537,735	18,062	555,797
CITY OF ST MATTHEWS	J256	2,591,448	21,536	23,230	261,319	-	306,085	-	-	-	31,816	31,816	291,558	(12,676)	278,883	
CITY OF PARK HILLS	J259	217,619	1,808	1,951	21,945	-	25,704	-	-	-	3,538	3,538	24,484	(1,410)	23,074	
SCOTT CO SOIL CONSER DIST	J305	137,671	1,144	1,234	13,883	3,660	19,921	-	-	-	-	-	-	15,489	1,458	16,947
CANNONSBURG WATER DIST	J310	677,009	5,626	6,069	68,269	11,913	91,877	-	-	-	-	-	-	76,169	4,746	80,915
BOWL GRN WARREN AIRPRT BD	J314	414,929	3,448	3,720	41,841	-	49,009	-	-	-	13,756	13,756	46,683	(5,481)	41,202	
PROVIDENCE MUN HOUSING AU	J317	223,461	1,857	2,003	22,534	-	26,394	-	-	-	6,177	6,177	25,141	(2,461)	22,680	
CITY OF ALEXANDRIA	J319	997,064	8,286	8,938	100,543	11,550	129,317	-	-	-	-	-	-	112,178	4,602	116,779
CITY OF OAK GROVE	J324	1,475,960	12,266	13,231	148,834	-	174,331	-	-	-	325,359	325,359	166,057	(129,625)	36,432	
CENTRAL KY ED COOPERATIVE	J334	159,318	1,324	1,428	16,065	743	19,560	-	-	-	-	-	-	17,924	296	18,220
CITY OF WEST BUECHEL	J356	616,963	5,127	5,531	62,214	121,718	194,590	-	-	-	-	-	-	69,413	48,493	117,907
CITY OF FORT WRIGHT	J359	588,586	4,891	5,276	59,352	-	69,520	-	-	-	6,066	6,066	66,221	(2,417)	63,804	
GEORGETOWN HOUSING AUTHOR	J405	995,628	8,274	8,925	100,398	-	117,597	-	-	-	3,501	3,501	112,016	(1,395)	110,621	
WARREN CO PLANNING COMM	J414	1,089,120	9,051	9,763	109,826	30,745	159,385	-	-	-	-	-	-	122,535	12,249	134,784
WEBSTER CO CONSER DIST	J417	87,655	728	786	8,839	23,908	34,261	-	-	-	-	-	-	9,862	9,525	19,387
CITY OF COLD SPRING	J419	511,446	4,250	4,585	51,574	-	60,409	-	-	-	8,936	8,936	57,542	(3,560)	53,982	
CITY OF CROFTON	J424	146,533	1,218	1,314	14,776	-	17,308	-	-	-	2,829	2,829	16,486	(1,127)	15,359	
KY LEAGUE OF CITIES	J434	8,292,148	68,911	74,332	836,172	-	979,416	-	-	-	165,856	165,856	932,933	(66,078)	866,855	
CITY OF SHIVELY	J456	881,174	7,323	7,899	88,857	4,304	108,382	-	-	-	-	-	-	99,139	1,715	100,854
N KY AREA PLAN COMMISSION	J459	4,359,025	36,225	39,075	439,560	98,320	613,180	-	-	-	-	-	-	490,425	39,171	529,596
CITY OF CATLETTSBURG	J510	620,599	5,157	5,563	62,581	47,554	120,855	-	-	-	-	-	-	69,822	18,946	88,768
BARREN RIVER AREA DEV	J514	2,904,556	24,138	26,037	292,893	-	343,068	-	-	-	2,149	2,149	326,786	(856)	325,930	
NORTHERN KY COOP ED SER	J519	1,292,855	10,744	11,589	130,370	-	152,704	-	-	-	66,792	66,792	145,456	(26,611)	118,846	
HOPKINSVILLE S W AUTHORI	J524	3,138,976	26,086	28,138	316,531	66,084	436,840	-	-	-	-	-	-	353,160	26,328	379,488
BLUEGRASS AREA DEV DISRIC	J534	6,787,528	56,407	60,845	684,448	116,538	918,237	-	-	-	-	-	-	763,651	46,429	810,080
LOUISVILLE CONV BUREAU	J556	7,864,668	65,358	70,500	793,066	-	928,924	-	-	-	59,173	59,173	884,838	(23,575)	861,263	
CITY OF CRESCENT SPRINGS	J559	502,378	4,175	4,503	50,659	10,171	69,509	-	-	-	-	-	-	56,521	4,052	60,574
BOYD CO CONSERVATION DIST	J610	60,177	500	539	6,068	-	7,108	-	-	-	837	837	6,770	(333)	6,437	



Non-Hazardous Employer	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense	
																Investments
BOWL GRN CONV & VISIT BUR	J614	645,603	5,365	5,787	65,102	18,387	-	94,642	-	-	-	-	72,635	7,326	79,961	
CITY OF FORT THOMAS	J619	2,722,456	22,625	24,405	274,530	-	-	321,559	-	-	153,621	153,621	306,298	(61,203)	245,094	
OHIO VALLEY ED COOP	J656	3,463,623	28,784	31,049	349,268	84,030	-	493,131	-	-	-	-	389,685	33,478	423,163	
BIG SANDY WATER DISTRICT	J710	617,061	5,128	5,531	62,224	5,170	-	78,054	-	-	-	-	69,424	2,060	71,484	
BOWLING GR/WARREN COMM ED	J714	642,734	5,341	5,762	64,813	65,499	-	141,414	-	-	-	-	72,313	26,095	98,408	
CITY OF SOUTHGATE	J719	596,683	4,959	5,349	60,169	11,628	-	82,105	-	-	-	-	67,132	4,633	71,764	
ACCESS TO JUSTICE FNDTION	J734	256,382	2,131	2,298	25,853	-	-	30,282	-	-	-	33,892	33,892	28,845	(13,503)	15,342
CITY OF PROSPECT	J756	477,653	3,969	4,282	48,166	19,676	-	76,093	-	-	-	-	53,740	7,839	61,579	
N KY COMMUNITY ACT COMM	J759	4,500,972	37,405	40,348	453,874	129,578	-	661,204	-	-	-	-	506,395	51,625	558,020	
HOUSING AUTH OF ASHLAND	J810	1,051,703	8,740	9,428	106,053	30,165	-	154,386	-	-	-	-	118,325	12,018	130,343	
HOUSING AUTH BOWLING GRN	J814	2,682,038	22,289	24,042	270,454	-	-	316,785	-	-	90,107	90,107	301,751	(35,899)	265,851	
CITY OF BELLEVUE	J819	1,148,926	9,548	10,299	115,857	19,115	-	154,819	-	-	-	-	129,263	7,616	136,879	
KY LEGAL SERVICE PROGRAMS	J834	496,042	4,122	4,447	50,020	15,823	-	74,412	-	-	-	-	55,809	6,304	62,113	
LOUISVILLE WATER COMPANY	J856	55,122,689	458,089	494,130	5,558,520	934,199	-	7,444,939	-	-	-	-	6,201,740	372,191	6,573,931	
CITY OF VILLA HILLS	J859	488,159	4,057	4,376	49,225	-	-	57,658	-	-	2,702	2,702	54,922	(1,077)	53,845	
SANITATION DISTRICT #4	J910	693,823	5,766	6,220	69,964	42,459	-	124,409	-	-	-	-	78,061	16,916	94,976	
BOWLING GRN HUM RIGHT COM	J914	130,014	1,080	1,165	13,111	-	-	15,356	-	-	1,041	1,041	14,628	(415)	14,213	
CITY OF DAYTON	J919	706,528	5,872	6,333	71,246	9,185	-	92,635	-	-	-	-	79,490	3,659	83,149	
OKOLONA FIRE DISTRICT	J956	63,652	529	571	6,419	-	-	7,518	-	-	9,980	9,980	7,161	(3,976)	3,185	
CITY OF INDEPENDENCE	J959	1,432,081	11,901	12,837	144,410	-	-	169,148	-	-	14,704	14,704	161,120	(5,858)	155,262	
CITY OF COLUMBIA	K001	1,005,812	8,359	9,016	101,425	-	-	118,800	-	-	70,547	70,547	113,162	(28,106)	85,055	
ALLEN CO BD OF ED	K002	6,906,862	57,399	61,914	696,481	-	-	815,794	-	-	30,873	30,873	777,077	(12,300)	764,777	
ANDERSON CO BD OF ED	K003	7,959,909	66,150	71,354	802,670	-	-	940,174	-	-	152,597	152,597	895,553	(60,796)	834,757	
CITY OF WICKLIFFE	K004	381,741	3,172	3,422	38,494	28,047	-	73,136	-	-	-	-	42,949	11,174	54,123	
BARREN CO BD OF EDUCATION	K005	11,388,723	94,644	102,091	1,148,428	-	-	1,345,163	-	-	103,747	103,747	1,281,322	(41,333)	1,239,988	
CITY OF OWINGSVILLE	K006	795,249	6,609	7,129	80,192	51,429	-	145,359	-	-	-	-	89,472	20,490	109,962	
BELL CO BD OF ED	K007	7,263,442	60,362	65,111	732,439	72,192	-	930,103	-	-	-	-	817,195	28,762	845,957	
PARIS BD OF EDUCATION	K009	1,962,625	16,310	17,593	197,909	8,362	-	240,175	-	-	-	-	220,811	3,332	224,143	
CITY OF ASHLAND	K010	14,104,958	117,217	126,440	1,422,331	250,928	-	1,916,916	-	-	-	-	1,586,920	99,971	1,686,891	
CITY OF DANVILLE	K011	4,621,564	38,407	41,429	466,034	25,310	-	571,180	-	-	-	-	519,963	10,084	530,046	
AUGUSTA BD OF ED	K012	546,927	4,545	4,903	55,152	-	-	64,599	-	-	39,363	39,363	61,534	(15,683)	45,851	
JACKSON CITY SCHOOLS	K013	1,103,926	9,174	9,896	111,319	-	-	130,389	-	-	23,670	23,670	124,200	(9,430)	114,770	
CLOVERPORT INDEPENDENT SC	K014	1,014,681	8,432	9,096	102,319	-	-	119,848	-	-	53,635	53,635	114,160	(21,368)	92,791	
BULLITT CO PUBLIC LIBRARY	K015	1,968,052	16,355	17,642	198,456	92,420	-	324,874	-	-	-	-	221,421	36,821	258,242	
CITY OF MORGANTOWN	K016	1,317,637	10,950	11,812	132,869	28,362	-	183,992	-	-	-	-	148,245	11,299	159,544	
GEORGE COON PUBLIC LIBRAR	K017	237,750	1,976	2,131	23,975	23,085	-	51,166	-	-	-	-	26,749	9,197	35,946	
CITY OF MURRAY	K018	7,837,990	65,137	70,261	790,376	168,534	-	1,094,308	-	-	-	-	881,836	67,145	948,981	
CITY OF NEWPORT	K019	3,363,394	27,951	30,150	339,161	92,096	-	489,358	-	-	-	-	378,409	36,692	415,100	
CARLISLE CO BD OF ED	K020	1,658,837	13,786	14,870	167,276	-	-	195,931	-	-	7,118	7,118	186,632	(2,836)	183,797	
CARROLL CO PUBLIC LIBRARY	K021	583,478	4,849	5,230	58,837	26,422	-	95,339	-	-	-	-	65,646	10,527	76,173	
CARTER CO EMER AMBUL DIST	K022	2,842,584	23,623	25,481	286,643	-	-	335,748	-	-	7,537	7,537	319,813	(3,003)	316,811	
CASEY CO AMBULANCE SERV	K023	795,977	6,615	7,135	80,266	16,807	-	110,823	-	-	-	-	89,554	6,696	96,250	
CLARK CO LIBRARY BD	K025	1,467,704	12,197	13,157	148,002	-	-	173,356	-	-	37,278	37,278	165,128	(14,852)	150,277	
CITY OF MANCHESTER	K026	1,719,045	14,286	15,410	173,347	54,563	-	257,605	-	-	-	-	193,406	21,738	215,144	
CLINTON CO PUBLIC LIBRARY	K027	119,728	995	1,073	12,073	2,232	-	16,373	-	-	-	-	13,470	889	14,360	
CITY OF MARION	K028	1,765,958	14,676	15,830	178,078	35,356	-	243,940	-	-	-	-	198,684	14,086	212,770	
CITY OF BURKESVILLE	K029	955,859	7,944	8,569	96,388	16,789	-	129,689	-	-	-	-	107,542	6,689	114,231	
OWENSBORO BD OF ED	K030	13,518,528	112,344	121,183	1,363,196	-	-	1,596,722	-	-	71,454	71,454	1,520,942	(28,468)	1,492,474	
ELLIOTT CO AMB SERVICE	K032	834,858	6,938	7,484	84,186	-	-	98,608	-	-	202,454	202,454	93,928	(80,659)	13,269	
ESTILL CO BD OF EDUCATION	K033	5,887,005	48,923	52,772	593,640	-	-	695,335	-	-	69,859	69,859	662,335	(27,832)	634,503	
LEX/FAYETTE URBAN CO GOVT	K034	118,850,612	987,691	1,065,400	11,984,784	1,504,982	-	15,542,856	-	-	-	-	13,371,638	599,594	13,971,232	
LICKING VALLEY COM ACTION	K035	3,430,594	28,509	30,753	345,938	-	-	405,200	-	-	182,009	182,009	385,969	(72,513)	313,456	



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense
FLOYD CO SCHOOLS	K036	15,642,816	129,997	140,225	1,577,407	-	1,847,629	-	-	167,626	167,626	1,759,941	(66,783)	1,693,158	
FULTON CITY SCHOOLS	K038	1,294,829	10,760	11,607	130,569	13,237	166,174	-	-	-	-	145,679	5,274	150,952	
GALLATIN CO PUBLIC LIB	K039	342,762	2,848	3,073	34,564	781	41,265	-	-	-	-	38,563	311	38,874	
GARRARD CO BD OF ED	K040	5,857,917	48,681	52,511	590,707	53,322	745,222	-	-	-	-	659,062	21,244	680,306	
CITY OF WILLIAMSTOWN	K041	2,864,451	23,805	25,677	288,849	-	338,331	-	-	181,034	181,034	322,274	(72,125)	250,148	
GRAVES CO BD OF ED	K042	9,716,464	80,747	87,100	979,799	-	1,147,647	-	-	19,427	19,427	1,093,179	(7,740)	1,085,439	
CITY OF LEITCHFIELD	K043	2,363,086	19,638	21,183	238,291	30,052	309,165	-	-	-	-	265,866	11,973	277,839	
CITY OF GREENSBURG	K044	1,205,433	10,018	10,806	121,555	-	142,378	-	-	91,236	91,236	135,621	(36,349)	99,272	
GREENUP CO BD OF ED	K045	7,049,916	58,587	63,197	710,907	-	832,691	-	-	104,146	104,146	793,172	(41,492)	751,679	
CITY OF HAWESVILLE	K046	494,453	4,109	4,432	49,860	-	58,402	-	-	20,195	20,195	55,630	(8,046)	47,584	
HARDIN CO BD OF ED	K047	34,049,704	282,965	305,228	3,433,540	134,312	4,156,045	-	-	-	-	3,830,862	53,511	3,884,373	
HARLAN INDEPENDENT SCHOOL	K048	1,347,942	11,202	12,083	135,925	-	159,210	-	-	33,673	33,673	151,654	(13,415)	138,239	
CITY OF CYNTHIANA	K049	2,340,926	19,454	20,985	236,057	-	276,495	-	-	97,564	97,564	263,373	(38,870)	224,503	
CAVERNA INDEPENDENT SCH	K050	1,863,398	15,486	16,704	187,903	32,248	252,340	-	-	-	-	209,647	12,848	222,495	
HENRY CO BD OF EDUCATION	K052	4,805,399	39,935	43,077	484,572	-	567,583	-	-	18,031	18,031	540,645	(7,184)	533,462	
JACKSON CO CONSERV DIST	K055	67,118	558	602	6,768	263	8,191	-	-	-	-	7,551	105	7,656	
JESSAMINE CO PUBLIC LIBRA	K057	1,818,883	15,116	16,305	183,414	41,826	256,661	-	-	-	-	204,639	16,664	221,303	
JOHNSON CO BD OF ED	K058	8,314,574	69,097	74,533	838,434	-	982,064	-	-	141,776	141,776	935,456	(56,484)	878,971	
LKLP COMM ACTION COUNCIL	K060	14,769,973	122,744	132,401	1,489,390	-	1,744,535	-	-	182,241	182,241	1,661,739	(72,606)	1,589,133	
BARBOURVILLE CITY SCHOOLS	K061	1,356,295	11,271	12,158	136,768	-	160,197	-	-	48,500	48,500	152,594	(19,323)	133,271	
LARUE CO BD OF EDUCATION	K062	4,916,355	40,857	44,071	495,761	61,729	642,418	-	-	-	-	553,129	24,593	577,722	
LONDON UTILITY COMM	K063	2,317,338	19,258	20,773	233,678	35,047	308,756	-	-	-	-	260,719	13,963	274,682	
CITY OF LOUISA	K064	848,092	7,048	7,602	85,521	35,359	135,530	-	-	-	-	95,417	14,087	109,504	
CITY OF BEATTYVILLE	K065	1,279,310	10,632	11,468	129,004	-	151,104	-	-	48,633	48,633	143,933	(19,376)	124,557	
LESLIE CO PUBLIC LIBRARY	K066	446,256	3,709	4,000	45,000	2,044	54,753	-	-	-	-	50,207	814	51,022	
LETCHER CO BD OF ED	K067	8,336,635	69,280	74,731	840,658	-	984,670	-	-	195,053	195,053	937,938	(77,710)	860,227	
LEWIS CO BD OF ED	K068	5,212,702	43,319	46,728	525,644	6,989	622,680	-	-	-	-	586,470	2,785	589,255	
LINCOLN CO PUBLIC LIBRARY	K069	316,960	2,634	2,841	31,962	-	37,437	-	-	4,626	4,626	35,661	(1,843)	33,817	
LIVINGSTON CO CONSERV DIS	K070	64,841	539	581	6,539	1,488	9,146	-	-	-	-	7,295	593	7,888	
CITY OF RUSSELLVILLE	K071	3,408,145	28,323	30,551	343,674	-	402,548	-	-	69,211	69,211	383,443	(27,574)	355,869	
LYON CO BD OF EDUCATION	K072	2,217,611	18,429	19,879	223,622	998	262,928	-	-	-	-	249,499	397	249,896	
PADUCAH BOARD OF ED	K073	9,264,760	76,993	83,051	934,250	23,391	1,117,686	-	-	-	-	1,042,359	9,319	1,051,678	
MCCREARY CO WATER DIST	K074	1,738,372	14,446	15,583	175,296	-	205,325	-	-	51,541	51,541	195,581	(20,534)	175,046	
CITY OF CALHOUN	K075	479,334	3,983	4,297	48,336	-	56,616	-	-	26,345	26,345	53,929	(10,496)	43,433	
MAGOFFIN CO LIBRARY	K077	95,748	796	858	9,655	258	11,567	-	-	-	-	10,772	103	10,875	
CITY OF LEBANON	K078	2,120,581	17,623	19,009	213,837	66,551	317,021	-	-	-	-	238,582	26,514	265,097	
CITY OF BENTON	K079	2,618,289	21,759	23,471	264,026	9,564	318,820	-	-	-	-	294,578	3,810	298,389	
MARTIN COUNTY LIBRARY	K080	273,463	2,273	2,451	27,576	13,686	45,985	-	-	-	-	30,767	5,452	36,219	
MAYSVILLE UTILITY COMM	K081	1,468,921	12,207	13,168	148,125	-	173,500	-	-	40,611	40,611	165,265	(16,180)	149,086	
CITY OF MULDRAGH	K082	620,048	5,153	5,558	62,525	7,816	81,052	-	-	-	-	69,760	3,114	72,874	
CITY OF FRENCHBURG	K083	420,422	3,494	3,769	42,395	15,855	65,513	-	-	-	-	47,301	6,317	53,618	
METCALFE HEALTH CARE CTN	K085	3,101,123	25,771	27,799	312,714	-	366,285	-	-	121,445	121,445	348,901	(48,385)	300,516	
MONROE CO CONSERV DIST	K086	91,399	760	819	9,217	226	11,021	-	-	-	-	10,283	90	10,373	
MONTGOMERY CO BD OF ED	K087	10,410,081	86,512	93,318	1,049,743	-	1,229,572	-	-	63,953	63,953	1,171,217	(25,479)	1,145,738	
GAUEWAY COMM SER ORGANIZ	K088	3,720,541	30,919	33,352	375,176	-	439,447	-	-	132,174	132,174	418,590	(52,659)	365,932	
MUHLENBERG CO BD OF ED	K089	14,524,918	120,707	130,204	1,464,679	-	1,715,590	-	-	223,864	223,864	1,634,169	(89,189)	1,544,980	
NELSON COUNTY BD OF ED	K090	10,678,078	88,739	95,720	1,076,767	-	1,261,226	-	-	114,266	114,266	1,201,369	(45,524)	1,155,844	
CITY OF CARLISLE	K091	1,602,039	13,314	14,361	161,548	106,173	295,395	-	-	-	-	180,242	42,300	222,542	
OHIO CO LIBRARY	K092	592,130	4,921	5,308	59,710	-	59,710	-	-	13,624	13,624	66,619	(5,428)	61,191	
OLDHAM CO LIBRARY BD	K093	1,355,974	11,269	12,155	136,735	12	160,171	-	-	-	-	152,558	5	152,563	
OWEN CO PUBLIC LIBRARY	K094	502,506	4,176	4,505	50,672	10,447	69,800	-	-	-	-	56,536	4,162	60,698	
OWSLEY CO PUBLIC LIBRARY	K095	153,911	1,279	1,380	15,520	-	18,179	-	-	1,569	1,569	17,316	(625)	16,691	



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense
PENDLETON CO LIBRARY	K096	336,288	2,795	3,015	33,911	-	39,720	-	-	-	11,648	11,648	37,835	(4,641)	33,194
PERRY CO BD OF EDUCATION	K097	10,881,349	90,428	97,542	1,097,265	103,064	1,388,300	-	-	-	-	-	1,224,238	41,061	1,265,300
PIKEVILLE INDEPENDENT SCH	K098	2,208,948	18,357	19,801	222,748	-	260,907	-	-	-	49,909	49,909	248,524	(19,884)	228,640
CITY OF STANTON	K099	368,131	3,059	3,300	37,122	-	43,481	-	-	-	20,887	20,887	41,418	(8,322)	33,096
SOMERSET BD OF EDUCATION	K100	2,863,921	23,800	25,673	288,795	-	338,268	-	-	-	27,990	27,990	322,214	(11,151)	311,062
CITY OF MOUNT OLIVET	K101	-	-	-	-	-	-	-	-	-	45,445	45,445	-	(18,106)	(18,106)
ROCKCASTLE CONSERV DIST	K102	39,092	325	350	3,942	-	4,617	-	-	-	340	340	4,398	(135)	4,263
CITY OF MOREHEAD	K103	2,437,622	20,258	21,851	245,807	19,542	307,458	-	-	-	-	-	274,252	7,786	282,037
RUSSELL CO CONS DIST	K104	51,708	430	464	5,214	27	6,134	-	-	-	-	-	5,818	11	5,828
CITY OF GEORGETOWN	K105	5,160,823	42,888	46,263	520,412	-	609,563	-	-	-	35,973	35,973	580,634	(14,332)	566,302
CITY OF SHELBYVILLE	K106	2,582,846	21,464	23,153	260,452	-	305,069	-	-	-	54,718	54,718	290,591	(21,800)	268,791
FRANKLIN/SIMPSON PARKS BD	K107	280,842	2,334	2,518	28,320	275	33,446	-	-	-	-	-	31,597	110	31,707
CITY OF TAYLORSVILLE	K108	1,376,482	11,439	12,339	138,803	-	162,581	-	-	-	51,514	51,514	154,865	(20,524)	134,342
CAMPBELLSVLE MUN WTR&SEWR	K109	2,442,123	20,295	21,892	246,261	65,964	354,412	-	-	-	-	-	274,758	26,280	301,039
TODD COUNTY WATER DIST	K110	514,262	4,274	4,610	51,858	9,722	70,463	-	-	-	-	-	57,859	3,873	61,732
CITY OF CADIZ	K111	1,466,246	12,185	13,144	147,855	-	173,184	-	-	-	94,788	94,788	164,964	(37,764)	127,200
TRIMBLE CO LIBRARY	K112	306,491	2,547	2,747	30,906	18,054	54,254	-	-	-	-	-	34,483	7,193	41,675
UNION CO BD OF EDUCATION	K113	6,643,304	55,208	59,552	669,905	-	784,665	-	-	-	48,859	48,859	747,424	(19,466)	727,959
CITY OF BOWLING GREEN	K114	17,574,544	146,051	157,542	1,772,200	-	2,075,793	-	-	-	107,473	107,473	1,977,276	(42,818)	1,934,458
CITY OF SPRINGFIELD	K115	1,012,923	8,418	9,080	102,142	13,876	133,516	-	-	-	-	-	113,962	5,528	119,490
WAYNE CO BD OF ED	K116	8,145,278	67,690	73,016	821,362	-	962,068	-	-	-	160,849	160,849	916,408	(64,083)	852,325
WEBSTER CO PUBLIC LIBRARY	K117	262,785	2,184	2,356	26,499	-	31,039	-	-	-	24,500	24,500	29,565	(9,761)	19,804
WHITLEY CO BD OF ED	K118	11,508,280	95,638	103,162	1,160,484	-	1,359,284	-	-	-	433,213	433,213	1,294,773	(172,595)	1,122,178
WOLFE COUNTY LIBRARY	K119	88,455	735	793	8,920	6,968	17,415	-	-	-	-	-	9,952	2,776	12,728
CITY OF VERSAILLES	K120	4,008,936	33,316	35,937	404,257	119,724	593,234	-	-	-	451,037	451,037	47,699	498,736	498,736
KY MAGISTRATES/COMM ASSOC	K137	285,256	2,371	2,557	28,765	1,827	35,519	-	-	-	-	-	32,094	728	32,821
GRANT CO PLANNING COMM	K141	88,594	736	794	8,934	-	10,464	-	-	-	903	903	9,967	(360)	9,608
WESTERN LEWIS-RECTORVILLE	K181	303,311	2,521	2,719	30,586	-	35,825	-	-	-	11,664	11,664	34,125	(4,647)	29,478
GREEN RIVER EDUC COOP	K214	604,664	5,025	5,420	60,974	92,557	163,976	-	-	-	-	-	68,029	36,875	104,905
NORTHERN KY WATER SER DIS	K219	14,795,705	122,958	132,632	1,491,985	271,475	2,019,049	-	-	-	-	-	1,664,634	108,157	1,772,792
KY CO JUDGE/EX ASSOC	K237	317,367	2,637	2,845	32,003	-	37,485	-	-	-	207	207	35,706	(82)	35,624
JEFFERSONTOWN FIRE DIST	K256	77,274	642	693	7,792	-	9,127	-	-	-	537	537	8,694	(214)	8,480
KY LEGAL AID	K314	3,200,796	26,600	28,693	322,765	-	378,058	-	-	-	62,724	62,724	360,115	(24,990)	335,125
MT WASHINGTON FIRE P DIST	K315	86,922	722	779	8,765	971	11,238	-	-	-	-	-	9,779	387	10,166
CITY OF SILVER GROVE	K319	149,292	1,241	1,338	15,054	-	17,633	-	-	-	28,209	28,209	16,797	(11,238)	5,558
KY COUNCIL OF ADD'S	K337	67,184	558	602	6,775	-	7,935	-	-	-	62,899	62,899	7,559	(25,060)	(17,501)
ST MATTHEWS FIRE DIST.	K356	78,108	649	700	7,876	188	9,414	-	-	-	-	-	8,788	75	8,863
CITY OF SMITHS GROVE	K414	60,703	504	544	6,121	-	7,170	-	-	-	1,137	1,137	6,830	(453)	6,377
CITY OF LAKESIDE PARK	K459	80,702	671	723	8,138	-	9,532	-	-	-	1,196	1,196	9,080	(477)	8,603
CITY OF MELBOURNE	K519	56,783	472	509	5,726	-	6,707	-	-	-	295	295	6,389	(118)	6,271
CITY OF TAYLOR MILL	K559	864,726	7,186	7,752	87,198	9,931	112,067	-	-	-	-	-	97,289	3,957	101,245
WARREN CO PUBLIC LIBRARY	K614	1,989,926	16,537	17,838	200,662	30,086	265,124	-	-	-	-	-	223,882	11,987	235,869
CAMPBELL CO CONS DISPATCH	K619	2,065,358	17,164	18,514	208,269	42,528	286,475	-	-	-	-	-	232,369	16,943	249,313
CITY OF EDGEWOOD	K659	1,148,876	9,548	10,299	115,852	72,341	208,039	-	-	-	-	-	129,258	28,821	158,079
CENTRAL CAMPBELL CO FIRE	K719	53,229	442	477	5,368	-	6,287	-	-	-	1,249	1,249	5,989	(498)	5,491
LAKESIDE/CRESTVIEWHLS POL	K759	86,891	722	779	8,762	1,819	12,082	-	-	-	-	-	9,776	725	10,501
HIGHVIEW FIRE DISTRICT	K856	87,398	726	783	8,813	128	10,451	-	-	-	-	-	9,833	51	9,884
CITY OF FORT MITCHELL	K859	844,052	7,014	7,566	85,113	-	99,694	-	-	-	112,729	112,729	94,963	(44,912)	50,051
CITY OF MEADOW VALE	K956	1,843	15	17	186	-	218	-	-	-	19	19	207	(7)	200
HOUSING AUTH OF COVINGTON	K959	2,404,881	19,985	21,558	242,506	-	284,049	-	-	-	94,169	94,169	270,568	(37,517)	233,051
ALLEN CO CONSERVATION DIS	L002	67,004	557	601	6,757	-	7,914	-	-	-	588	588	7,538	(234)	7,304
ANDERSON PUBLIC LIBRARY	L003	521,593	4,335	4,676	52,597	-	61,607	-	-	-	18,533	18,533	58,683	(7,384)	51,300



Non-Hazardous Employer	Employer Code	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense
CITY OF BARLOW	L004	251,959	2,094	2,259	25,407	-	29,760	-	-	17,652	17,652	28,347	(7,033)	21,315
CITY OF GLASGOW	L005	5,767,165	47,927	51,698	581,556	167,277	848,458	-	-	-	-	648,852	66,644	715,496
BATH CO WATER DISTRICT	L006	574,740	4,776	5,152	57,956	-	67,885	-	-	3,406	3,406	64,663	(1,357)	63,306
BELL CO COURT CLERK	L007	506,304	4,208	4,539	51,055	-	59,801	-	-	36,448	36,448	56,963	(14,521)	42,442
BOONE CO BD OF ED	L008	45,313,405	376,571	406,198	4,569,361	75,719	5,427,848	-	-	-	-	5,098,118	30,167	5,128,285
CITY OF PARIS	L009	6,655,841	55,312	59,664	671,169	91,287	877,433	-	-	-	-	748,835	36,369	785,204
FIVCO AREA DEVELOPMT DIST	L010	1,548,573	12,869	13,882	156,157	128,226	311,133	-	-	-	-	174,227	51,086	225,313
DANVILLE BOYLE CO REC	L011	317,769	2,641	2,849	32,044	-	37,533	-	-	499	499	35,752	(199)	35,553
BRACKEN COUNTY PUB LIBRAR	L012	115,202	957	1,033	11,617	-	13,607	-	-	22,907	22,907	12,961	(9,126)	3,835
BREATHITT CO PUBLIC LIB	L013	288,561	2,398	2,587	29,098	18,977	53,060	-	-	-	-	32,465	7,561	40,026
BRECKINRIDGE CO CLERK OFF	L014	559,166	4,647	5,012	56,386	4,937	70,982	-	-	-	-	62,911	1,967	64,877
CITY OF MT WASHINGTON	L015	2,451,993	20,377	21,980	247,257	143,293	432,907	-	-	-	-	275,869	57,089	332,958
BUTLER CO AMBULANCE SVC	L016	883,538	7,343	7,920	89,095	-	104,358	-	-	58,359	58,359	99,405	(23,251)	76,154
CALDWELL COUNTY EMS	L017	877,423	7,292	7,865	88,479	-	103,636	-	-	1,699	1,699	98,717	(677)	98,040
MURRAY PUBLIC SCHOOLS	L018	5,355,997	44,510	48,012	540,094	27,923	660,539	-	-	-	-	602,592	11,125	613,717
BALLARD/CARLISLE/LIV PB L	L020	36,820	306	330	3,713	-	4,349	-	-	375	375	4,143	(149)	3,993
CITY OF CARROLLTON	L021	2,163,546	17,980	19,394	218,170	2,916	258,460	-	-	-	-	243,416	1,162	244,578
NORTHEAST KY CAA	L022	3,847,244	31,972	34,487	387,952	178,875	633,287	-	-	-	-	432,845	71,265	504,110
CITY OF LIBERTY	L023	1,271,770	10,569	11,400	128,244	-	150,213	-	-	1,568	1,568	143,084	(625)	142,460
HOPKINSVLE CHRIST LIBRARY	L024	372,095	3,092	3,336	37,522	52,165	96,115	-	-	-	-	41,864	20,783	62,647
CITY OF WINCHESTER	L025	3,510,870	29,177	31,472	354,033	57,702	472,383	-	-	-	-	395,001	22,989	417,989
DANIEL BOONE COMM AGENCY	L026	4,621,971	38,410	41,432	466,075	157,993	703,910	-	-	-	-	520,008	62,945	582,954
CITY OF ALBANY	L027	1,897,484	15,769	17,009	191,341	-	224,119	-	-	37,367	37,367	213,482	(14,887)	198,595
CRITTENDEN/LIV CO WAT DIS	L028	689,178	5,727	6,178	69,496	-	81,401	-	-	31,044	31,044	77,538	(12,368)	65,170
CUMBERLAND CO SOIL & WAT	L029	46,955	390	421	4,735	-	5,546	-	-	478	478	5,283	(191)	5,092
EDMONSON CO AMBULANCE DIS	L031	211,680	1,759	1,898	21,346	-	25,002	-	-	21,127	21,127	23,816	(8,417)	15,399
SANDY HOOK WATER DISTRICT	L032	316,014	2,626	2,833	31,867	15,300	52,625	-	-	-	-	35,554	6,096	41,650
CITY OF IRVINE	L033	878,299	7,299	7,873	88,567	68,092	171,831	-	-	-	-	98,816	27,128	125,944
CITY OF FLEMINGSBURG	L035	1,128,547	9,379	10,117	113,802	6,582	139,879	-	-	-	-	126,970	2,622	129,593
FLOYD CO LIBRARY	L036	627,025	5,211	5,621	63,229	91,825	165,885	-	-	-	-	70,545	36,584	107,129
FULTON CO LIBRARY	L038	224,572	1,866	2,013	22,646	1,041	27,566	-	-	-	-	25,266	415	25,681
CITY OF WARSAW	L039	297,886	2,476	2,670	30,039	2,892	38,076	-	-	-	-	33,515	1,152	34,667
GRANT CO PUBLIC LIBRARY	L041	628,842	5,226	5,637	63,412	-	74,275	-	-	14,989	14,989	70,750	(5,972)	64,778
MAYFIELD CITY SCHOOLS	L042	5,151,289	42,809	46,177	519,451	302,789	911,227	-	-	-	-	579,561	120,633	700,194
LEITCHFIELD UTILITY COMM	L043	2,078,218	17,271	18,630	209,566	-	245,466	-	-	45,333	45,333	233,816	(18,061)	215,755
GREEN CO AMBULANCE SVC	L044	289,389	2,405	2,594	29,182	16,543	50,724	-	-	-	-	32,559	6,591	39,150
RACELAND BOARD OF EDUC	L045	1,850,820	15,381	16,591	186,635	-	218,607	-	-	3,312	3,312	208,232	(1,320)	206,912
HANCOCK CO PUBLIC LIBRARY	L046	319,404	2,654	2,863	32,208	13,970	51,696	-	-	-	-	35,935	5,566	41,501
WEST POINT INDEPENDENT SC	L047	360,625	2,997	3,233	36,365	-	42,595	-	-	11,393	11,393	40,573	(4,539)	36,034
CYNTHIANA/HARRISON LIBRAR	L049	451,855	3,755	4,051	45,565	3,571	56,942	-	-	-	-	50,837	1,423	52,260
CITY OF MUNFORDVILLE	L050	584,649	4,859	5,241	58,955	47,614	116,669	-	-	-	-	65,778	18,970	84,748
HENDERSON CO WATER DIST	L051	734,487	6,104	6,584	74,065	-	86,753	-	-	7,656	7,656	82,636	(3,050)	79,585
CITY OF EMINENCE	L052	673,907	5,600	6,041	67,956	-	79,598	-	-	13,376	13,376	75,820	(5,329)	70,491
DAWSON SPRINGS PUBLIC SCH	L054	1,509,821	12,547	13,534	152,249	6,338	184,668	-	-	-	-	169,867	2,525	172,392
CITY OF NICHOLASVILLE	L057	8,658,015	71,951	77,612	873,066	234,929	1,257,558	-	-	-	-	974,095	93,597	1,067,693
PAINTSVILLE BD OF ED	L058	1,714,429	14,248	15,368	172,881	-	202,497	-	-	63,893	63,893	192,887	(25,455)	167,432
KNOTT CO SOIL CONV DIST	L060	46,828	389	420	4,722	726	6,257	-	-	-	-	5,269	289	5,558
CITY OF BARBOURVILLE	L061	807,729	6,713	7,241	81,451	25,484	120,888	-	-	-	-	90,876	10,153	101,029
CITY OF HODGENVILLE	L062	991,785	8,242	8,891	100,011	-	117,143	-	-	226,050	226,050	111,584	(90,060)	21,524
LAUREL CO PUBLIC LIB DIST	L063	1,412,175	11,736	12,659	142,402	-	166,797	-	-	58,615	58,615	158,881	(23,353)	135,528
LOUISA WATER & SEWER COMM	L064	931,576	7,742	8,351	93,939	-	110,032	-	-	76,606	76,606	104,810	(30,520)	74,289
LEE CO PUBLIC LIBRARY	L065	132,383	1,100	1,187	13,349	-	15,636	-	-	1,235	1,235	14,894	(492)	14,402



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense
CITY OF HYDEN	L066	266,734	2,217	2,391	26,897	5,965	37,470	-	-	-	-	-	30,010	2,377	32,386
LETCHER COUNTY CONS DIST	L067	50,277	418	451	5,070	1,200	7,138	-	-	-	-	-	5,657	478	6,135
HOUSING AUTH OF VANCEBURG	L068	147,222	1,223	1,320	14,846	-	17,389	-	-	-	13,901	13,901	16,564	(5,538)	11,025
STANFORD WATER COMMISSION	L069	915,847	7,611	8,210	92,353	-	108,174	-	-	-	2,036	2,036	103,040	(811)	102,229
KY WESTERN WATERLAND	L070	58,009	482	520	5,850	-	6,852	-	-	-	51,827	51,827	6,527	(20,648)	(14,122)
RUSSELLVILLE CITY SCHOOLS	L071	2,227,411	18,511	19,967	224,610	-	263,088	-	-	-	120,321	120,321	250,601	(47,937)	202,665
CITY OF EDDYVILLE	L072	778,544	6,470	6,979	78,508	-	91,957	-	-	-	141,907	141,907	87,592	(56,536)	31,056
CITY OF PADUCAH	L073	13,543,354	112,550	121,405	1,365,699	-	1,599,654	-	-	-	286,014	286,014	1,523,735	(113,950)	1,409,785
HOUSING AUTH MCREARY CO	L074	233,173	1,938	2,090	23,513	1,190	28,731	-	-	-	-	-	26,234	474	26,708
CITY OF LIVERMORE	L075	300,784	2,500	2,696	30,331	-	35,527	-	-	-	30,480	30,480	33,841	(12,144)	21,697
BEREA BD OF ED	L076	2,646,907	21,997	23,727	266,912	-	312,636	-	-	-	26,409	26,409	297,798	(10,522)	287,276
CITY OF SALYERSVILLE	L077	936,175	7,780	8,392	94,403	3,003	113,578	-	-	-	-	-	105,327	1,196	106,523
MARION FREE PUBLIC LIBRAR	L078	434,160	3,608	3,892	43,780	3,852	55,132	-	-	-	-	-	48,846	1,535	50,381
MARSHALL CO SOIL & WATER	L079	45,711	380	410	4,609	1,061	6,460	-	-	-	-	-	5,143	423	5,566
MARTIN CO CONSERV DIST	L080	42,163	350	378	4,252	344	5,324	-	-	-	-	-	4,744	137	4,881
MEADE CO BD OF ED	L082	11,754,189	97,682	105,367	1,185,281	-	1,388,330	-	-	-	10,282	10,282	1,322,440	(4,096)	1,318,343
MENIFEE CO PUBLIC LIBRARY	L083	93,600	778	839	9,439	-	11,055	-	-	-	530	530	10,531	(211)	10,320
BURGIN INDEPENDENT SCH	L084	1,037,859	8,625	9,304	104,657	14,712	137,298	-	-	-	-	-	116,767	5,862	122,629
METCALFE CO PUBLIC LIB	L085	221,936	1,844	1,989	22,380	2,294	28,508	-	-	-	-	-	24,970	914	25,884
CITY OF TOMPKINSVILLE	L086	946,091	7,862	8,481	95,403	84,748	196,495	-	-	-	-	-	106,443	33,764	140,207
MONTGOMERY CO SAN DIST #2	L087	99,175	824	889	10,001	1,777	13,491	-	-	-	-	-	11,158	708	11,866
MORGAN COUNTY LIBRARY	L088	247,264	2,055	2,217	24,934	43,975	73,180	-	-	-	-	-	27,819	17,520	45,339
CITY OF NEW HAVEN	L090	143,974	1,196	1,291	14,518	-	17,005	-	-	-	1,539	1,539	16,198	(613)	15,585
NICHOLAS COUNTY LIBRARY	L091	86,164	716	772	8,689	-	10,177	-	-	-	6,635	6,635	9,694	(2,643)	7,051
OHIO CO WATER DIST	L092	1,177,921	9,789	10,559	118,780	-	139,129	-	-	-	54,780	54,780	132,525	(21,825)	110,701
LAGRANGE UTILITY COMM	L093	824,602	6,853	7,392	83,152	-	97,397	-	-	-	7,650	7,650	92,774	(3,048)	89,726
PENDLETON COUNTY WATER	L096	522,805	4,345	4,687	52,719	-	61,750	-	-	-	50,974	50,974	58,820	(20,308)	38,511
POWELLS VALLEY WATER DIST	L099	420,202	3,492	3,767	42,373	1,356	50,987	-	-	-	-	-	47,276	540	47,816
SCIENCE HILL BD OF ED	L100	910,078	7,563	8,158	91,771	-	107,493	-	-	-	23,448	23,448	102,391	(9,342)	93,049
CITY OF MOUNT VERNON	L102	2,288,116	19,015	20,511	230,731	234,917	505,174	-	-	-	-	-	257,431	93,592	351,023
MOREHEAD UTILITY PLANT BD	L103	2,656,693	22,078	23,815	267,898	54,853	368,645	-	-	-	-	-	298,899	21,854	320,753
LAKE CUMBERLAND ADD	L104	5,417,490	45,021	48,563	546,295	-	639,879	-	-	-	81,737	81,737	609,511	(32,565)	576,946
GEORGETOWN/SCOTT CO PARKS	L105	1,370,344	11,388	12,284	138,184	21,968	183,824	-	-	-	-	-	154,175	8,752	162,927
TRIPLE S PLANNING & ZONIN	L106	209,527	1,741	1,878	21,128	2,328	27,076	-	-	-	-	-	23,573	927	24,501
CITY OF FRANKLIN	L107	3,878,509	32,232	34,768	391,105	4,797	462,902	-	-	-	-	-	436,363	1,911	438,274
SPENCER CO FIRE DIST	L108	30,289	252	272	3,054	18,169	21,746	-	-	-	-	-	3,408	7,239	10,646
CAMPBELLSVILLE CITY SCHOO	L109	2,543,958	21,141	22,805	256,530	19,617	320,093	-	-	-	-	-	286,215	7,815	294,031
CITY OF ELKTON	L110	911,580	7,576	8,172	91,923	-	107,670	-	-	-	518	518	102,560	(207)	102,353
HOUSING AUTH OF CADIZ	L111	287,203	2,387	2,575	28,961	2,129	36,052	-	-	-	-	-	32,313	848	33,161
CITY OF BEDFORD	L112	61,146	508	548	6,166	-	7,222	-	-	-	36,069	36,069	6,879	(14,370)	(7,491)
UNION CO PLANNING COMM	L113	212,333	1,765	1,903	21,411	-	25,079	-	-	-	1,878	1,878	23,889	(748)	23,141
WARREN COUNTY BD OF ED	L114	28,477,069	236,655	255,274	2,871,601	65,560	3,429,090	-	-	-	-	-	3,203,896	26,120	3,230,016
WASHINGTON CO SCHOOLS	L115	3,732,861	31,021	33,462	376,418	-	440,902	-	-	-	82,823	82,823	419,976	(32,997)	386,979
CORBIN BD OF ED	L118	4,867,988	40,455	43,638	490,883	47,317	622,293	-	-	-	-	-	547,687	18,851	566,539
CITY OF CAMPTON	L119	643,541	5,348	5,769	64,894	6,598	82,609	-	-	-	-	-	72,403	2,629	75,032
FALLING SPRINGS ARTS	L120	798,796	6,638	7,161	80,550	25,574	119,923	-	-	-	-	-	89,871	10,189	100,060
CORINTH WATER DISTRICT	L141	254,132	2,112	2,278	25,626	-	30,016	-	-	-	3,957	3,957	28,592	(1,577)	27,015
CITY OF LYNDON	L156	362,282	3,011	3,248	36,532	18,075	60,865	-	-	-	-	-	40,760	7,201	47,961
ELSMERE FIRE PROTECTION	L159	76,389	635	685	7,703	3,356	12,378	-	-	-	-	-	8,594	1,337	9,931
CITY OF HURSTBOURNE	L256	235,063	1,953	2,107	23,704	2,520	30,284	-	-	-	-	-	26,446	1,004	27,450
EASTWOOD FIRE PROT DIST	L356	61,559	512	552	6,208	-	7,271	-	-	-	709	709	6,926	(282)	6,643
HARRODS CREEK FIRE DIST	L456	104,259	866	935	10,513	5,269	17,583	-	-	-	-	-	11,730	2,099	13,829



Non-Hazardous Employer	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense	
FERN CREEK FIRE PROT DIST	L656	99,069	823	888	9,990	1,189	12,890	-	-	-	-	-	11,146	474	11,620	
PLEASURE RIDGE PARK FIRE	L756	299,250	2,487	2,683	30,176	35,130	70,475	-	-	-	-	-	33,668	13,996	47,664	
NORTHERN KY CONV CTR CORP	L959	1,941,454	16,134	17,404	195,774	-	229,312	-	-	-	102,066	102,066	218,429	(40,664)	177,765	
COLUMBIA/ADAIR UTILITIES	M001	1,740,286	14,462	15,600	175,489	-	205,551	-	-	-	74,339	74,339	195,796	(29,617)	166,179	
LAWBG-ANDERSON PLAN COMM	M003	21,159	176	190	2,134	-	2,499	-	-	-	25	25	2,381	(10)	2,371	
GLASGOW WATER COMPANY	M005	3,667,365	30,477	32,875	369,814	-	433,166	-	-	-	131,866	131,866	412,608	(52,536)	360,071	
GATEWAY AREA DEV DISTRICT	M006	1,133,285	9,418	10,159	114,279	67,085	200,941	-	-	-	-	-	127,504	26,727	154,231	
MIDDLESBORO CITY SCHOOL	M007	2,609,115	21,683	23,389	263,101	8,600	316,772	-	-	-	-	-	293,546	3,426	296,973	
WALTON/VERONA BD OF ED	M008	3,616,625	30,055	32,420	364,697	24,123	451,296	-	-	-	-	-	406,899	9,611	416,510	
PARIS BOURBON CO LIBRARY	M009	545,518	4,533	4,890	55,009	6,004	70,437	-	-	-	-	-	61,375	2,392	63,767	
BOYD CO BD OF ED	M010	9,163,921	76,155	82,147	924,081	-	1,082,384	-	-	-	-	61,208	61,208	1,031,014	(24,386)	1,006,628
BOYLE COUNTY BD OF EDUC	M011	4,928,795	40,960	44,183	497,015	-	582,158	-	-	-	-	125,516	125,516	554,529	(50,006)	504,522
EAST PENDLETON WATER DIST	M012	524,772	4,361	4,704	52,917	-	61,983	-	-	-	-	19,031	19,031	59,041	(7,582)	51,459
BREATHITT CO SOIL CONSERV	M013	41,640	346	373	4,199	3,104	8,022	-	-	-	-	-	4,685	1,236	5,921	
CITY OF HARDINSBURG	M014	552,942	4,595	4,957	55,758	7,391	72,701	-	-	-	-	-	62,210	2,945	65,155	
BULLITT CO FISCAL COURT	M015	9,327,819	77,518	83,616	940,608	79,256	1,180,998	-	-	-	-	-	1,049,454	31,576	1,081,030	
CITY OF FREDONIA	M017	100,188	833	898	10,103	818	12,652	-	-	-	-	-	11,272	326	11,598	
CALLOWAY CO PUBLIC LIBRAR	M018	519,048	4,313	4,653	52,340	30,308	91,614	-	-	-	-	-	58,397	12,075	70,472	
CAMPBELL CO COURTHOUSE	M019	104,726	870	939	10,560	23,428	35,797	-	-	-	-	-	11,782	9,334	21,116	
CITY OF BARDWELL	M020	625,221	5,196	5,605	63,047	-	73,847	-	-	-	-	4,308	4,308	70,342	(1,716)	68,626
CARROLL CO WATER DISTRICT	M021	704,435	5,854	6,315	71,035	-	83,203	-	-	-	-	2,410	2,410	79,255	(960)	78,294
CITY OF OLIVE HILL	M022	1,521,681	12,646	13,641	153,445	-	179,731	-	-	-	-	15,876	15,876	171,201	(6,325)	164,876
E CASEY CO WATER DISTRICT	M023	417,568	3,470	3,743	42,107	-	49,320	-	-	-	-	1,572	1,572	46,980	(626)	46,354
CHRISTIAN CO BD OF ED	M024	23,335,626	193,927	209,185	2,353,142	-	2,756,255	-	-	-	-	315,773	315,773	2,625,443	(125,806)	2,499,637
WINCHESTER MUNICIPAL UTIL	M025	5,192,479	43,151	46,546	523,605	150,725	764,028	-	-	-	-	-	584,195	60,050	644,245	
CLAY COUNTY 911 BOARD	M026	390,386	3,244	3,499	39,366	-	46,110	-	-	-	-	-	6,323	43,922	41,402	
HOUSING AUTH OF ALBANY	M027	261,578	2,174	2,345	26,377	10,211	41,107	-	-	-	-	-	29,430	4,068	33,498	
CUMBERLAND CO FISCAL CT	M029	1,715,622	14,257	15,379	173,002	-	202,638	-	-	-	-	41,526	41,526	193,021	(16,544)	176,477
DAVIESS CO BD OF EDUC	M030	27,816,268	231,163	249,350	2,804,966	-	3,285,480	-	-	-	-	109,226	109,226	3,129,551	(43,516)	3,086,035
EDMONSON CO CONSERV DIST	M031	21,796	181	195	2,198	-	2,574	-	-	-	-	517	517	2,452	(206)	2,246
IRVINE MUNICIPAL UTILITY	M033	979,676	8,141	8,782	98,790	29,371	145,084	-	-	-	-	-	110,221	11,702	121,923	
FAYETTE CO BD EDUCATION	M034	102,690,080	853,391	920,534	10,355,171	-	12,129,096	-	-	-	-	3,366,848	3,366,848	11,553,449	(1,341,374)	10,212,076
FLEMING COUNTY LIBRARY	M035	230,351	1,914	2,065	23,228	-	27,208	-	-	-	-	22,715	22,715	25,916	(9,050)	16,867
FRANKLIN CO BD OF ED	M037	16,070,558	133,552	144,060	1,620,540	72,712	1,970,864	-	-	-	-	-	1,808,065	28,969	1,837,034	
HICKMAN/FULTON RIV PRT AU	M038	625,015	5,194	5,603	63,026	51,012	124,835	-	-	-	-	-	70,319	20,324	90,643	
GALLATIN CO WATER DIS	M039	442,034	3,673	3,962	44,574	1,644	53,854	-	-	-	-	-	49,732	655	50,387	
GARRARD CO PUBLIC LIBRARY	M040	270,236	2,246	2,422	27,250	2,314	34,232	-	-	-	-	-	30,404	922	31,326	
GRANT CO BD OF ED	M041	9,256,964	76,929	82,981	933,463	-	1,093,373	-	-	-	-	94,108	94,108	1,041,482	(37,493)	1,003,989
CITY OF MAYFIELD	M042	1,434,533	11,921	12,859	144,657	-	169,438	-	-	-	-	114,849	114,849	161,396	(45,756)	115,640
CITY OF CANEYVILLE	M043	265,777	2,209	2,382	26,801	20,613	52,005	-	-	-	-	-	29,902	8,212	38,114	
GREEN/TAYLOR WATER DIST	M044	772,848	6,423	6,928	77,933	7,269	98,552	-	-	-	-	-	86,952	2,896	89,847	
CITY OF FLATWOODS	M045	1,686,185	14,013	15,115	170,033	-	199,161	-	-	-	-	79,368	79,368	189,709	(31,621)	158,088
CITY OF LEWISPORT	M046	963,626	8,008	8,638	97,171	-	113,817	-	-	-	-	22,221	22,221	108,416	(8,853)	99,563
HARDIN CO PUBLIC LIBRARY	M047	680,258	5,653	6,098	68,597	-	80,348	-	-	-	-	981	981	76,534	(391)	76,143
CITY OF BENHAM	M048	339,008	2,817	3,039	34,185	-	40,041	-	-	-	-	23,709	23,709	38,141	(9,446)	28,695
HARRISON CO CONSERVA DIST	M049	55,284	459	496	5,575	5,058	11,587	-	-	-	-	-	6,220	2,015	8,235	
HART CO CONSERVATION DIST	M050	68,432	569	613	6,901	105	8,188	-	-	-	-	-	7,699	42	7,741	
HENDERSON CO BD OF ED	M051	18,767,532	155,965	168,236	1,892,500	-	2,216,701	-	-	-	-	28,314	28,314	2,111,496	(11,281)	2,100,216
HENRY CO LIBRARY	M052	399,967	3,324	3,585	40,332	10,232	57,474	-	-	-	-	-	44,999	4,077	49,076	
CITY OF DAWSON SPRINGS	M054	792,852	6,589	7,107	79,950	-	93,647	-	-	-	-	53,368	53,368	89,202	(21,262)	67,940
JEFF CO MED CTR STM & CHL	M056	2,338,556	19,434	20,963	235,818	68,766	344,981	-	-	-	-	-	263,106	27,397	290,503	
NICH-VLE/JESS CO PK & REC	M057	400,610	3,329	3,591	40,397	-	47,317	-	-	-	-	7,356	7,356	45,072	(2,931)	42,141



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense		
CITY OF PAINTSVILLE	M058	4,763,836	39,589	42,704	480,381	-	562,674	-	-	-	16,299	16,299	535,969	(6,493)	529,476		
KENTON COUNTY FISCAL CT	M059	14,800,809	123,000	132,677	1,492,500	256,841	2,005,018	-	-	-	-	-	1,665,209	102,327	1,767,536		
CITY OF HINDMAN	M060	314,672	2,615	2,821	31,731	-	37,167	-	-	-	43,442	43,442	35,403	(17,307)	18,096		
KNOX CO E M S	M061	1,499,759	12,464	13,444	151,234	37,356	214,498	-	-	-	-	-	168,735	14,883	183,618		
LARUE CO WATER DIST #1	M062	525,737	4,369	4,713	53,015	24,394	86,491	-	-	-	-	-	59,150	9,719	68,868		
HOUSING AUTH/ LAWRENCE CO	M064	283,191	2,353	2,539	28,557	-	33,449	-	-	-	43,460	43,460	31,861	(17,315)	14,546		
LEE CO SOIL CONSERV DIST	M065	73,021	607	655	7,363	4,288	12,913	-	-	-	-	-	8,215	1,708	9,924		
JENKINS BD OF ED	M067	1,075,449	8,937	9,641	108,447	42,656	169,681	-	-	-	-	-	120,997	16,994	137,991		
CITY OF VANCEBURG	M068	751,584	6,246	6,737	75,789	6,737	107,824	-	-	-	-	-	84,559	7,590	92,150		
CITY OF STANFORD	M069	95,818	796	859	9,662	-	11,317	-	-	-	20,784	20,784	10,780	(8,281)	2,500		
LEDBETTER WATER DISTRICT	M070	416,761	3,463	3,736	42,026	-	49,225	-	-	-	3,699	3,699	46,889	(1,474)	45,415		
W MCCracken CO WATER DIST	M073	234,627	1,950	2,103	23,660	1,230	28,942	-	-	-	-	-	26,397	490	26,887		
CITY OF SACRAMENTO	M075	299,211	2,487	2,682	30,172	-	35,341	-	-	-	-	-	7,456	33,664	(2,971)	30,693	
CITY OF RICHMOND	M076	7,103,007	59,029	63,673	716,261	-	838,962	-	-	-	-	-	56,177	56,177	799,145	(22,381)	776,763
MAGOFFIN CO COURT CLERK	M077	404,891	3,365	3,630	40,829	-	47,823	-	-	-	7,789	7,789	45,553	(3,103)	42,450		
LEBANON WATER WORKS	M078	947,711	7,876	8,495	95,566	12,086	124,024	-	-	-	-	-	106,625	4,815	111,440		
MARSHALL CO REF DISP DIST	M079	1,104,210	9,176	9,898	111,347	22,591	153,013	-	-	-	-	-	124,232	9,000	133,233		
MARTIN CO HOUSING AUTH	M080	64,890	539	582	6,543	-	7,664	-	-	-	13,057	13,057	7,301	(5,202)	2,099		
CITY OF MAYSVILLE	M081	4,101,201	34,082	36,764	413,561	48,089	532,497	-	-	-	-	-	461,418	19,159	480,577		
CITY OF BRANDENBURG	M082	970,951	8,069	8,704	97,910	-	114,683	-	-	-	6,111	6,111	109,240	(2,435)	106,805		
MERCER CO BOARD OF ED	M084	6,106,021	50,743	54,736	615,725	-	721,204	-	-	-	3,297	3,297	686,976	(1,314)	685,662		
CITY OF EDMONTON	M085	1,169,014	9,715	10,479	117,882	4,091	142,167	-	-	-	-	-	131,523	1,630	133,153		
MT STERL/MONTGOMERY LIB	M087	516,766	4,295	4,632	52,110	2,021	63,058	-	-	-	-	-	58,140	805	58,945		
MORGAN CO CONSERVAT DIST	M088	41,817	348	375	4,217	-	4,939	-	-	-	952	952	4,705	(379)	4,325		
BARDSTOWN BD OF ED	M090	7,491,729	62,259	67,157	755,459	26,844	911,719	-	-	-	-	-	842,879	10,695	853,574		
NICHOLAS CO WATER DIST	M091	222,842	1,852	1,998	22,471	-	26,321	-	-	-	915	915	25,071	(365)	24,707		
CITY OF BEAVER DAM	M092	1,067,180	8,869	9,566	107,613	23,341	149,390	-	-	-	-	-	120,066	9,299	129,365		
OLDHAM CO WATER DIST	M093	1,581,840	13,146	14,180	159,511	-	186,837	-	-	-	1,280	1,280	177,970	(510)	177,460		
CITY OF FALMOUTH	M096	957,661	7,959	8,585	96,570	28,123	141,236	-	-	-	-	-	107,744	11,204	118,949		
E KY CONCEN EMPLOY PRO	M097	2,474,218	20,562	22,179	249,498	176,163	468,402	-	-	-	-	-	278,369	70,184	348,554		
PIKE CO HOUSING AUTHORITY	M098	437,870	3,639	3,925	44,154	-	51,718	-	-	-	21,426	21,426	49,264	(8,536)	40,728		
BEECH FORK WATER COMM	M099	487,316	4,050	4,368	49,141	20,311	77,869	-	-	-	-	-	54,827	8,092	62,919		
PULASKI CO BD OF ED	M100	19,194,327	159,512	172,062	1,935,538	211,678	2,478,789	-	-	-	-	-	2,159,514	84,334	2,243,848		
RUSSELL CO PUBLIC LIBRARY	M104	370,769	3,081	3,324	37,388	5,889	49,682	-	-	-	-	-	41,715	2,346	44,061		
SCOTT COUNTY LIBRARY	M105	1,296,143	10,771	11,619	130,702	88,542	241,634	-	-	-	-	-	145,826	35,276	181,102		
SHELBY CO BD OF ED	M106	16,544,238	137,489	148,306	1,668,305	1,944,162	3,898,262	-	-	-	-	-	1,861,358	774,567	2,635,925		
FRANKLIN ELECTRIC PLNT BD	M107	1,128,101	9,375	10,113	113,757	36,864	170,108	-	-	-	-	-	126,920	14,687	141,607		
SPENCER CO PUBLIC LIB	M108	262,304	2,180	2,351	26,451	26,770	57,752	-	-	-	-	-	29,511	10,665	40,177		
CITY OF CAMPBELLSVILLE	M109	4,191,567	34,833	37,574	422,674	128,344	623,425	-	-	-	-	-	471,585	51,133	522,717		
CITY OF GUTHRIE	M110	372,421	3,095	3,338	37,555	22,590	66,578	-	-	-	-	-	41,900	9,000	50,900		
TRIGG CO CONS DISTRICT	M111	45,996	382	412	4,638	295	5,728	-	-	-	-	-	5,175	118	5,293		
CITY OF MILTON	M112	463,423	3,851	4,154	46,731	8,590	63,327	-	-	-	-	-	52,139	3,423	55,561		
CITY OF STURGIS	M113	874,291	7,266	7,837	88,163	-	103,266	-	-	-	73,669	73,669	98,365	(29,350)	69,014		
WASHINGTON CO LIBRARY BD	M115	264,543	2,198	2,371	26,676	20,141	51,387	-	-	-	-	-	29,763	8,024	37,787		
WAYNE CO PUBLIC LIBRARY	M116	391,253	3,251	3,507	39,454	4,644	50,857	-	-	-	-	-	44,019	1,850	45,869		
WEBSTER CO BD OF ED	M117	4,895,359	40,682	43,883	493,643	-	578,209	-	-	-	146,364	146,364	550,767	(58,312)	492,455		
WHITLEY CO FISCAL COURT	M118	6,918,866	57,498	62,022	697,692	8,547	825,760	-	-	-	-	-	778,427	3,405	781,833		
WOLFE CO FISCAL COURT	M119	1,944,681	16,161	17,432	196,100	-	229,693	-	-	-	13,795	13,795	218,792	(5,496)	213,296		
WOODFORD COUNTY LIBRARY	M120	881,820	7,328	7,905	88,922	17,414	121,569	-	-	-	-	-	99,212	6,938	106,150		
SHEPHER/BULLIT CO TOURIST	M215	706,432	5,871	6,333	71,236	9,947	93,386	-	-	-	-	-	79,479	3,963	83,442		
CITY OF PIONEER VILLAGE	M315	60,027	499	538	6,053	557	7,647	-	-	-	-	-	6,753	222	6,975		
MIDDLETOWN FIRE PROT DIST	M356	113,835	946	1,020	11,479	-	13,445	-	-	-	132	132	12,807	(53)	12,755		



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense
BULLITT CO SANITATION DIS	M415	503,035	4,180	4,509	50,726	-	59,415	-	-	-	5,083	5,083	56,595	(2,025)	54,570
ADAIR CO CONSERVATION DIS	N001	104,347	867	935	10,522	255	12,580	-	-	-	-	-	11,740	102	11,841
HOUSING AUTH OWINGSVILLE	N006	255,919	2,127	2,294	25,807	7,678	37,906	-	-	-	-	-	28,793	3,059	31,852
PINEVILLE BD OF EDUCATION	N007	913,039	7,588	8,185	92,070	-	107,842	-	-	-	35,584	35,584	102,724	(14,177)	88,547
CITY OF FLORENCE	N008	7,395,498	61,459	66,295	745,755	-	873,509	-	-	-	2,973	2,973	832,052	(1,184)	830,868
CITY OF MILLERSBURG	N009	53,752	447	482	5,420	-	6,349	-	-	-	173,880	173,880	6,048	(69,275)	(63,228)
BOYD CO PUBLIC LIBRARY	N010	1,227,697	10,203	11,005	123,800	-	145,008	-	-	-	155,227	155,227	138,126	(61,843)	76,282
CITY OF PERRYVILLE	N011	97,869	813	877	9,869	4,404	15,964	-	-	-	-	-	11,011	1,755	12,766
CITY OF BROOKSVILLE	N012	384,331	3,194	3,445	38,756	10,488	55,883	-	-	-	-	-	43,240	4,178	47,419
MIDDLE KY COMM ACT PART	N013	3,666,698	30,472	32,869	369,746	168,725	601,812	-	-	-	-	-	412,533	67,221	479,754
CITY OF IRVINGTON	N014	528,678	4,394	4,739	53,311	49,210	111,654	-	-	-	-	-	59,480	19,605	79,086
BULLITT CO CONSERVAT DIST	N015	57,650	479	517	5,813	993	7,803	-	-	-	-	-	6,486	396	6,882
PRINCETON ELECTRIC PL BD	N017	2,117,151	17,594	18,979	213,492	-	250,064	-	-	-	41,162	41,162	238,196	(16,399)	221,797
MURRAY/CALLOWAY CO AIRPRT	N018	76,194	633	683	7,683	-	9,000	-	-	-	316	316	8,572	(126)	8,446
CARLISLE CO SANIT DIST 1	N020	136,321	1,133	1,222	13,746	14,758	30,860	-	-	-	-	-	15,337	5,880	21,217
CARROLLTON UTILITIES COMM	N021	2,634,010	21,890	23,612	265,611	6,594	317,706	-	-	-	-	-	296,347	2,627	298,974
CITY OF GRAYSON	N022	1,327,353	11,031	11,899	133,849	118,322	275,101	-	-	-	-	-	149,338	47,140	196,478
EAST CLARK CO WATER DIST	N025	471,091	3,915	4,223	47,504	13,388	69,030	-	-	-	-	-	53,001	5,334	58,335
CUMBERLAND CO PUBLIC LIB	N029	137,743	1,145	1,235	13,890	1,045	17,314	-	-	-	-	-	15,497	416	15,914
ESTILL CO WATER DIST NO 1	N033	553,387	4,599	4,961	55,803	-	65,362	-	-	-	4,217	4,217	62,260	(1,680)	60,580
HOUSING AUTH FLEMINGSBURG	N035	105,913	880	949	10,680	7,782	20,292	-	-	-	-	-	11,916	3,100	15,016
PRESTONSBURG CITY UTIL	N036	4,557,199	37,872	40,852	459,544	297,558	835,825	-	-	-	-	-	512,721	118,549	631,270
FRANKFORT INDEP SCHOOLS	N037	2,374,243	19,731	21,283	239,416	-	280,430	-	-	-	36,738	36,738	267,121	(14,637)	252,485
HOUSING AUTH OF HICKMAN	N038	347,590	2,889	3,116	35,051	27,813	68,868	-	-	-	-	-	39,107	11,081	50,188
BULLOCK PEN WATER DIST	N041	1,230,260	10,224	11,028	124,058	8,004	153,314	-	-	-	-	-	138,414	3,189	141,603
PURCHASE AREA DEV DIST	N042	3,894,225	32,362	34,909	392,690	-	459,961	-	-	-	74,458	74,458	438,131	(29,665)	408,467
GRAYSON CO LIBRARY	N043	377,762	3,139	3,386	38,093	-	44,619	-	-	-	8,244	8,244	42,501	(3,284)	39,217
HOUSING AUTH OF GREENSBUR	N044	53,327	443	478	5,377	-	6,299	-	-	-	84,068	84,068	6,000	(33,493)	(27,493)
KENTUCKY ED DEV CORP	N045	1,281,173	10,647	11,485	129,192	-	151,324	-	-	-	161,732	161,732	144,142	(64,435)	79,707
ELIZABETHTOWN BD OF EDUC	N047	5,230,581	43,468	46,888	527,447	-	617,803	-	-	-	105,957	105,957	588,482	(42,214)	546,268
CYNTHIANA HARRISON CO JPC	N049	168,767	1,403	1,513	17,018	13,548	33,481	-	-	-	-	-	18,988	5,397	24,385
CITY OF HORSE CAVE	N050	667,691	5,549	5,985	67,329	10,428	89,292	-	-	-	-	-	75,120	4,155	79,275
CITY OF HENDERSON	N051	12,643,513	105,072	113,339	1,274,960	-	1,493,371	-	-	-	195,673	195,673	1,422,496	(77,957)	1,344,538
CITY OF NEW CASTLE	N052	218,994	1,820	1,963	22,083	-	25,866	-	-	-	16,216	16,216	24,639	(6,461)	18,178
CITY OF MADISONVILLE	N054	12,050,851	100,147	108,026	1,215,196	-	1,423,369	-	-	-	60,378	60,378	1,355,816	(24,055)	1,331,762
NICHOLASVILLE HOUSING AUT	N057	125,328	1,042	1,123	12,638	-	14,803	-	-	-	36,766	36,766	14,100	(14,648)	(547)
JOHNSON CO LIBRARY	N058	433,652	3,604	3,887	43,729	26,825	78,045	-	-	-	-	-	48,789	10,687	59,477
KNOTT CO WATER & SEWER	N060	792,152	6,583	7,101	79,880	50,554	144,118	-	-	-	-	-	89,123	20,141	109,264
KNOX CO SOIL CONSERV DIS	N061	129,291	1,074	1,159	13,038	3,406	18,677	-	-	-	-	-	14,546	1,357	15,903
CUMBERLAND VAL AREA DEV	N063	1,843,379	15,319	16,524	185,885	-	217,728	-	-	-	16,250	16,250	207,395	(6,474)	200,921
THREE FORKS REG JAIL	N065	1,483,097	12,325	13,295	149,554	28,403	203,577	-	-	-	-	-	166,860	11,316	178,176
HOUSING ORIENTED MINISTRI	N067	638,133	5,303	5,720	64,349	11,277	86,649	-	-	-	-	-	71,795	4,493	76,288
GAR,KULKY-O-HTS WTR DIST	N068	403,216	3,351	3,615	40,660	7,788	55,413	-	-	-	-	-	45,365	3,103	48,468
CITY OF CRAB ORCHARD	N069	189,560	1,575	1,699	19,115	-	22,390	-	-	-	16,721	16,721	21,327	(6,662)	14,665
CITY OF AUBURN	N071	412,352	3,427	3,696	41,581	5,250	53,955	-	-	-	-	-	46,393	2,092	48,485
LYON CO AMBULANCE SERVICE	N072	876,977	7,288	7,861	88,433	-	103,583	-	-	-	19,565	19,565	98,667	(7,795)	90,872
CITY OF ISLAND	N075	191,163	1,589	1,714	19,277	-	22,579	-	-	-	1,928	1,928	21,507	(768)	20,739
MADISON CO EMS	N076	165,496	1,375	1,484	16,689	1,705	21,252	-	-	-	-	-	18,620	679	19,299
MAGOFFIN CO WATER DIST	N077	522,641	4,343	4,685	52,703	-	61,731	-	-	-	1,726	1,726	58,801	(688)	58,114
CENTRAL KY COMM ACTION	N078	7,181,299	59,679	64,375	724,155	295,138	1,143,347	-	-	-	-	-	807,953	117,585	925,538
BENTON ELECTRIC SYSTEM	N079	1,410,549	11,722	12,644	142,238	-	49,944	-	-	-	-	-	158,698	19,898	178,596
MARTIN CO WATER DISTRICT	N080	1,064,280	8,845	9,540	107,321	42,038	167,744	-	-	-	-	-	119,740	16,748	136,488



Deferred Outflows of Resources										Deferred Inflows of Resources					Pension Expense		
Non-Hazardous Employer	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense			
BUFFALO TRACE AR DEV DIST	N081	2,390,040	19,862	21,425	241,009	13,263	295,559	-	-	-	-	268,898	5,284	274,182			
MEADE CO WATER DISTRICT	N082	778,456	6,469	6,978	78,499	17,433	109,379	-	-	-	-	87,583	6,945	94,528			
MERCER CO PUBLIC LIBRARY	N084	672,670	5,590	6,030	67,831	-	79,451	-	-	-	16,574	75,681	(6,603)	69,078			
METCALFE CO CONSERV DIST	N085	77,485	644	695	7,813	4,403	13,555	-	-	-	-	8,718	1,754	10,472			
CITY OF MT STERLING	N087	1,410,674	11,723	12,646	142,251	-	166,620	-	-	-	19,479	158,712	(7,761)	150,952			
MORGAN CO AMBULANCE SERV	N088	567,325	4,715	5,086	57,209	117,286	184,294	-	-	-	-	63,829	46,727	110,556			
MUHLNBERG CO WATER DIST	N089	1,312,459	10,907	11,765	132,347	-	155,019	-	-	-	28,108	28,108	147,662	(11,199)	136,464		
BARDSTOWN-NELSON CO TOURI	N090	260,256	2,163	2,333	26,244	839	31,579	-	-	-	-	29,281	334	29,615			
CITY OF HARTFORD	N092	1,480,238	12,301	13,269	149,266	53,004	227,840	-	-	-	-	166,539	21,117	187,656			
CITY OF LAGRANGE	N093	870,429	7,234	7,803	87,773	3,134	105,943	-	-	-	-	97,930	1,248	99,179			
CITY OF OWENTON	N094	214,972	1,786	1,927	21,678	-	25,391	-	-	-	2,066	24,186	(823)	23,363			
KY VALLEY ED COOPERATIVE	N097	299,980	2,493	2,689	30,250	25,518	60,950	-	-	-	-	33,750	10,166	43,917			
PIKE CO LIBRARY DISTRICT	N098	848,494	7,051	7,606	85,561	-	100,219	-	-	-	20,705	95,462	(8,249)	87,213			
CITY OF CLAY CITY	N099	193,802	1,611	1,737	19,543	19,027	41,917	-	-	-	-	21,804	7,580	29,385			
CITY OF BURNSIDE	N100	286,571	2,382	2,569	28,898	28,143	61,991	-	-	-	-	32,242	11,212	43,454			
HOUSING AUTH OF MOREHEAD	N103	522,628	4,343	4,685	52,701	-	61,729	-	-	-	30,694	58,800	(12,229)	46,571			
CITY OF JAMESTOWN	N104	1,820,102	15,126	16,316	183,537	-	214,979	-	-	-	127,035	204,776	(50,612)	154,164			
W SHELBY WATER DISTRICT	N106	340,588	2,830	3,053	34,345	-	40,228	-	-	-	29,440	38,319	(11,729)	26,590			
SIMPSON CO CONSER DIST	N107	16,281	135	146	1,642	-	1,923	-	-	-	3,825	1,832	(1,524)	308			
LOGAN/TODD REG. WATER COM	N110	785,969	6,532	7,046	79,256	-	92,834	-	-	-	17,310	17,310	88,428	(6,896)	81,531		
BARKLEY LAKE WATER DIST	N111	1,163,556	9,670	10,430	117,332	62,164	199,596	-	-	-	-	130,909	24,767	155,676			
TRIMBLE CO WATER DIST	N112	84,334	701	756	8,504	50,587	60,548	-	-	-	-	9,488	20,154	29,642			
UNION CO LIBRARY BD	N113	440,257	3,659	3,947	44,395	-	80,954	-	-	-	-	49,532	11,535	61,068			
BOWLING GRN MUNICIPAL UTI	N114	21,466,270	178,392	192,428	2,164,638	26,108	2,561,567	-	-	-	-	2,415,126	10,402	2,425,528			
WASHINGTON CO CONSER DIST	N115	40,541	337	363	4,088	-	4,789	-	-	-	1,637	4,561	(652)	3,909			
MONTECELLO UTILITY COMM	N116	2,018,869	16,778	18,098	203,581	66,303	304,759	-	-	-	-	227,139	26,416	253,555			
CITY OF DIXON	N117	126,358	1,050	1,133	12,742	7,003	21,927	-	-	-	-	14,216	2,790	17,006			
CITY OF WILLIAMSBURG	N118	3,218,659	26,748	28,853	324,567	18,879	399,047	-	-	-	-	362,125	7,522	369,646			
WOLFE CO CONSER DISTRICT	N119	63,540	528	570	6,407	206	7,711	-	-	-	-	7,149	82	7,231			
WOODFORD CO PLAN ZONING	N120	439,741	3,654	3,942	44,343	2,549	54,488	-	-	-	-	49,474	1,015	50,490			
N KY CONV & VISITORS BUR	N959	1,896,865	15,764	17,004	191,278	81,613	305,659	-	-	-	-	213,412	32,515	245,928			
HOUSING AUTH OF COLUMBIA	P001	241,189	2,004	2,162	24,321	-	28,488	-	-	-	693	27,136	(276)	26,859			
GLASGOW ELECTRIC PLANT BD	P005	6,252,819	51,963	56,051	630,528	-	738,543	-	-	-	54,389	54,389	703,492	(21,669)	681,823		
BATH COUNTY E.M.S.	P006	966,947	8,036	8,668	97,506	29,130	143,340	-	-	-	-	108,789	11,606	120,395			
CITY OF PINEVILLE	P007	449,487	3,735	4,029	45,326	10,766	63,857	-	-	-	-	50,571	4,289	54,860			
BOONE CO PLANNING COMM	P008	1,648,112	13,696	14,774	166,194	-	194,665	-	-	-	59,089	185,426	(23,541)	161,884			
HOUSING AUTHORITY PARIS	P009	522,096	4,339	4,680	52,648	-	61,667	-	-	-	6,330	58,740	(2,522)	56,218			
REGIONAL PUBLIC SAFETY	P010	1,207,826	10,037	10,827	121,796	29,640	172,301	-	-	-	-	135,890	11,809	147,699			
CITY OF JUNCTION CITY	P011	327,021	2,718	2,931	32,976	-	38,626	-	-	-	2,279	36,792	(908)	35,884			
CITY OF JACKSON	P013	2,511,669	20,873	22,515	253,274	159,715	456,377	-	-	-	-	282,583	63,632	346,214			
BRECKINRIDGE CO PUBLIC LI	P014	292,401	2,430	2,621	29,485	-	34,537	-	-	-	1,005	1,005	32,897	(400)	32,497		
CITY OF LEBANON JUNCTION	P015	341,636	2,839	3,062	34,450	3,304	43,656	-	-	-	-	38,437	1,316	39,753			
PRINCETON WATER/WASTEWATE	P017	1,395,193	11,595	12,507	140,690	-	164,791	-	-	-	136,190	156,970	(54,259)	102,711			
MURRAY/CALLOWAY TRANS AUT	P018	564,766	4,693	5,063	56,950	30,350	97,057	-	-	-	-	63,541	12,092	75,632			
RATTLESNAKE RIDGE WATER	P022	906,050	7,530	8,122	91,365	86,532	193,549	-	-	-	-	101,938	34,475	136,413			
CLARK CO CONSAVATION DIST	P025	44,204	367	396	4,457	-	5,221	-	-	-	1,292	4,973	(515)	4,458			
ESTILL COUNTY EMS	P033	207,021	1,720	1,856	20,876	-	24,452	-	-	-	145,828	145,828	23,292	(58,099)	(34,807)		
FLEMING CO DISPATCH	P035	312,890	2,600	2,805	31,552	7,404	44,361	-	-	-	-	35,203	2,950	38,152			
COMMUNITY ACTION KENTUCKY	P037	1,221,289	10,149	10,948	123,154	-	144,251	-	-	-	12,360	137,405	(4,924)	132,481			
HICKMAN ELECTRIC SYSTEM	P038	602,905	5,010	5,405	60,796	2,543	73,755	-	-	-	-	67,832	1,013	68,845			
CITY OF DRY RIDGE	P041	576,130	4,788	5,165	58,096	7,483	75,531	-	-	-	-	64,819	2,981	67,800			
CITY OF CLARKSON	P043	162,133	1,347	1,453	16,349	-	19,150	-	-	-	4,228	4,228	18,241	(1,685)	16,557		



Deferred Outflows of Resources										Deferred Inflows of Resources					Pension Expense		
Non-Hazardous Employer	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense			
GREENUP CO ENVIR COMM	P045	274,784	2,284	2,463	27,709	-	32,456	-	-	-	48,783	48,783	30,915	(19,435)	11,480		
CITY OF WEST POINT	P047	404,195	3,359	3,623	40,759	-	47,741	-	-	-	2,896	2,896	45,475	(1,154)	44,321		
HARLAN COUNTY C A A	P048	1,528,159	12,700	13,699	154,098	106,581	287,077	-	-	-	-	-	171,930	42,463	214,393		
HOUSING AUTHORITY OF CYNT	P049	1,058,952	8,800	9,493	106,784	15,470	140,547	-	-	-	-	-	119,140	6,163	125,304		
HART CO SOLID WASTE SVC	P050	890,882	7,404	7,986	89,836	32,815	138,040	-	-	-	-	-	100,231	13,074	113,305		
HENDERSON MUN POWER&LIGHT	P051	5,378,974	44,701	48,218	542,411	49,794	685,125	-	-	-	-	-	605,177	19,838	625,016		
LITTLE KY RV WS CONV DIST	P052	108,819	904	975	10,973	1,027	13,880	-	-	-	-	-	12,243	409	12,652		
HOUSING AUTH DAWSON SPG	P054	436,157	3,625	3,910	43,982	-	51,516	-	-	-	316	316	49,071	(126)	48,945		
VALLEY VIEW FERRY AUTHORI	P057	147,425	1,225	1,322	14,866	867	18,280	-	-	-	-	-	16,586	345	16,932		
BARBOURVILLE UTILITY COMM	P061	3,533,964	29,369	31,679	356,362	-	417,409	-	-	-	55,179	55,179	397,599	(21,984)	375,615		
LAUREL CO WATER DIST #2	P063	1,031,130	8,569	9,243	103,978	16,623	138,413	-	-	-	-	-	116,010	6,623	122,633		
LEWIS CO PUBLIC LIBRARY	P068	149,382	1,241	1,339	15,064	287	17,931	-	-	-	-	-	16,807	114	16,921		
LINCOLN CO CLERK	P069	530,953	4,412	4,760	53,541	-	62,713	-	-	-	17,547	17,547	59,736	(6,991)	52,745		
LOGAN CO CONS DISTRICT	P071	66,966	557	600	6,753	3,306	11,216	-	-	-	-	-	7,534	1,317	8,851		
LYON CO WATER DISTRICT	P072	237,005	1,970	2,125	23,899	-	27,993	-	-	-	1,531	1,531	26,665	(610)	26,055		
MADISON CO PUBLIC LIBRARY	P076	1,716,525	14,265	15,387	173,093	45,975	248,720	-	-	-	-	-	193,123	18,317	211,439		
SALYERS/MAG CO JOINT HOUS	P077	189,834	1,578	1,702	19,143	-	22,422	-	-	-	867	867	21,358	(345)	21,012		
MARION CO CONSERVAT DIST	P078	46,400	386	416	4,679	1,782	7,263	-	-	-	-	-	5,220	710	5,930		
CITY OF CALVERT CITY	P079	1,970,629	16,377	17,665	198,716	-	232,758	-	-	-	67,080	67,080	221,711	(26,725)	194,986		
MASON COUNTY LIBRARY	P081	319,757	2,657	2,866	32,244	36,185	73,952	-	-	-	-	-	35,975	14,416	50,391		
ANDERSON-DEAN COMM PARK	P084	179,240	1,490	1,607	18,074	-	21,171	-	-	-	390	390	20,166	(156)	20,010		
MONTGOMERY CTY WATER DIST	P087	123,071	1,023	1,103	12,410	12,780	27,317	-	-	-	-	-	13,846	5,092	18,938		
MORGAN CO WATER DIST	P088	305,472	2,539	2,738	30,804	10,130	46,211	-	-	-	-	-	34,368	4,036	38,404		
MUHLBERG WATER DIST #3	P089	404,505	3,362	3,626	40,790	2,480	50,258	-	-	-	-	-	45,510	988	46,498		
NORTH NELSON WATER DIST	P090	347,894	2,891	3,119	35,081	-	41,091	-	-	-	7,638	7,638	39,141	(3,043)	36,098		
OHIO CO REG WASTEWATER D	P092	244,333	2,030	2,190	24,638	-	28,859	-	-	-	76	76	27,489	(30)	27,459		
KY RIVER AREA DEV DIST	P097	2,302,187	19,132	20,637	232,150	67,753	339,673	-	-	-	-	-	259,014	26,993	286,008		
LAKE CUMBERLAND CAA, INC	P100	5,045,505	41,930	45,229	508,784	44,431	640,374	-	-	-	-	-	567,659	17,702	585,361		
MOREHEAD TOURISM COMMISSI	P103	405,547	3,370	3,635	40,895	5,998	53,899	-	-	-	-	-	45,627	2,390	48,017		
RUSSELL CO TOURIST COMM	P104	101,257	841	908	10,211	15,721	27,680	-	-	-	-	-	11,392	6,263	17,655		
GEORGETOWN/SCOTT TOURISM	P105	263,205	2,187	2,359	26,541	8,253	39,341	-	-	-	-	-	29,613	3,288	32,901		
MULTI PURPOSE COMM ACTION	P106	694,726	5,773	6,228	70,055	-	82,057	-	-	-	57,415	57,415	78,162	(22,874)	55,288		
SIMPSON CO LIBRARY DIST	P107	309,184	2,569	2,772	31,178	-	36,519	-	-	-	1,549	1,549	34,786	(617)	34,169		
TODD COUNTY CONSERVATION DISTRICT	P110	37,206	309	334	3,752	8,805	13,200	-	-	-	-	-	4,186	3,508	7,694		
JOHN L STREET LIBRARY	P111	208,775	1,735	1,872	21,053	1,713	26,372	-	-	-	-	-	23,489	682	24,171		
STURGIS HOUSING AUTHORITY	P113	120,756	1,004	1,082	12,177	1,002	15,265	-	-	-	-	-	13,586	399	13,985		
HOUSING AUTH SPRINGFIELD	P115	121,627	1,011	1,090	12,265	22,708	37,073	-	-	-	-	-	13,684	9,047	22,731		
CITY OF MONTICELLO	P116	638,455	5,306	5,723	64,381	22,599	98,009	-	-	-	-	-	71,831	9,003	80,835		
CITY OF CLAY	P117	294,489	2,447	2,640	29,696	-	34,783	-	-	-	29,364	29,364	33,132	(11,699)	21,433		
WOODFORD CO CONSERV DIST	P120	88,650	737	795	8,939	-	10,471	-	-	-	103	103	9,974	(41)	9,933		
CITY OF CRESTVIEW HILLS	P959	418,472	3,478	3,751	42,198	20,493	69,920	-	-	-	-	-	47,081	8,164	55,246		
SOUTH ANDERSON WATER DIST	R003	387,879	3,223	3,477	39,113	1,077	46,891	-	-	-	-	-	43,639	429	44,069		
BARREN CO SOIL CONS DIS	R005	52,641	437	472	5,308	1,645	7,863	-	-	-	-	-	5,923	656	6,579		
BOONE CO LIBRARY DIST	R008	4,997,345	41,530	44,797	503,928	-	590,254	-	-	-	19,663	19,663	562,241	(7,834)	554,407		
ASHLAND BD OF ED	R010	7,957,002	66,126	71,328	802,377	-	939,830	-	-	-	231,198	231,198	895,226	(92,111)	803,115		
DANVILLE BOYLE PLANNING	R011	234,890	1,952	2,106	23,686	653	28,397	-	-	-	-	-	26,427	260	26,687		
BREATHITT COUNTY WATER DISTRICT	R013	267,500	2,223	2,398	26,974	1,370	32,965	-	-	-	-	-	30,096	546	30,642		
CITY OF SHEPHERDSVILLE	R015	1,895,172	15,750	16,989	191,107	6,286	230,132	-	-	-	-	-	213,222	2,504	215,726		
CITY OF PRINCETON	R017	953,632	7,925	8,549	96,163	-	112,637	-	-	-	33,218	33,218	107,291	(13,234)	94,057		
MURRAY ELECTRIC SYSTEM	R018	4,649,401	38,638	41,678	468,841	-	549,157	-	-	-	99,218	99,218	523,094	(39,529)	483,566		



Non-Hazardous Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
		Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense	
															Proportionate Share of Contributions
FORT THOMAS BOARD OF ED	R019	5,491,732	45,638	49,229	553,781	-	648,648	-	-	114,869	114,869	617,863	(45,765)	572,099	
CARROLLTON/CARR CO REC TR	R021	68,425	569	613	6,900	-	8,082	-	-	864	864	7,698	(344)	7,354	
CHRISTIAN CO WATER DIST	R024	936,226	7,780	8,393	94,408	28,429	139,010	-	-	-	-	105,333	11,326	116,659	
DAVISS CO AIRPORT BD	R030	363,561	3,021	3,259	36,661	25,333	68,274	-	-	-	-	40,903	10,093	50,996	
CITY OF RAVENNA	R033	110,949	922	995	11,188	-	13,105	-	-	-	-	12,483	(4,530)	7,953	
LEXINGTON PUBLIC LIBRARY	R034	9,500,354	78,951	85,163	958,007	-	1,122,121	-	-	11,370	11,370	1,068,865	(18,357)	1,050,509	
CITY OF PRESTONSBURG	R036	4,038,623	33,562	36,203	407,251	-	477,016	-	-	99,741	99,741	454,377	(39,738)	414,640	
PAUL SAWYIER LIBRARY	R037	1,881,296	15,634	16,864	189,708	46,613	268,820	-	-	-	-	211,661	18,571	230,232	
CITY OF FULTON	R038	2,140,836	17,791	19,191	215,880	110,440	363,302	-	-	-	-	240,861	44,000	284,861	
CITY OF CRITTENDEN	R041	178,676	1,485	1,602	18,018	289	21,393	-	-	-	-	20,102	115	20,218	
MAYFIELD ELEC & WATER SYS	R042	5,257,779	43,694	47,132	530,190	-	621,015	-	-	64,714	64,714	591,542	(25,782)	565,760	
CITY OF RUSSELL	R045	1,803,929	14,991	16,171	181,907	29,463	242,532	-	-	-	-	202,956	11,738	214,695	
LINCOLN TRAIL AREA DEV DI	R047	3,038,979	25,255	27,242	306,448	14,175	373,120	-	-	-	-	341,909	5,648	347,557	
HARLAN CO CONSERV DIST	R048	72,881	606	653	7,349	1,856	10,465	-	-	-	-	8,200	740	8,939	
HART CO AMB SERVICE	R050	1,420,109	11,802	12,730	143,202	13,695	181,429	-	-	-	-	159,774	5,456	165,230	
HENDERSON MUN W & S DEPT	R051	6,750,793	56,102	60,515	680,744	60,406	857,766	-	-	-	-	759,518	24,066	783,584	
CITY OF CAMPBELLSBURG	R052	169,047	1,405	1,515	17,047	19,943	39,909	-	-	-	-	19,019	7,945	26,964	
SOUTH HOPKINS WATER DIST	R054	535,542	4,451	4,801	54,003	-	63,255	-	-	24,741	24,741	60,253	(9,857)	50,396	
CITY OF WILMORE	R057	1,713,804	14,242	15,363	172,818	8,219	210,643	-	-	-	-	192,177	3,275	196,091	
HOUSING AUTH OF PAINTSVLE	R058	842,129	6,998	7,549	84,920	11,734	111,201	-	-	-	-	94,746	4,675	99,421	
KY COMM ECONOMIC OPPORT	R061	9,329,597	77,532	83,632	940,788	213,118	1,315,070	-	-	-	-	1,049,654	84,908	1,134,561	
WOODCREEK WATER DISTRICT	R063	3,213,979	26,709	28,811	324,095	67,920	447,534	-	-	-	-	361,598	27,060	388,658	
LOGAN CO PUBLIC LIBRARY	R071	702,619	5,839	6,298	70,851	-	82,989	-	-	6,419	6,419	79,050	(2,557)	76,493	
LYON CO HOUSING AUTHORITY	R072	388,802	3,231	3,485	39,206	-	45,923	-	-	1,110	1,110	43,743	(442)	43,301	
MCCRACKEN CO BD OF ED	R073	14,909,109	123,900	133,648	1,503,421	-	1,760,969	-	-	16,806	16,806	1,677,393	(6,695)	1,670,698	
RICHMOND UTILITIES	R076	5,596,924	46,512	50,172	564,389	-	661,073	-	-	273,352	273,352	629,698	(108,905)	520,793	
CITY OF LORETTO	R078	41,615	346	373	4,196	-	4,915	-	-	62	62	4,682	(25)	4,657	
MARSHALL CO PUB LIBRARY	R079	1,514,964	12,590	13,580	152,768	27,971	206,909	-	-	-	-	170,445	11,144	181,589	
CITY OF WEST LIBERTY	R088	2,040,481	16,957	18,291	205,760	-	241,009	-	-	-	-	229,570	(9,604)	219,966	
CENTRAL CITY MUN WTR&SEWR	R089	1,458,275	12,119	13,072	147,051	15,395	187,637	-	-	24,107	24,107	164,067	6,133	170,201	
NELSON CO PUBLIC LIBRARY	R090	1,500,720	12,472	13,453	151,331	70,016	247,271	-	-	-	-	168,843	27,895	196,738	
TRI CO COMM ACTION AGENCY	R093	514,237	4,273	4,610	51,855	7,523	68,262	-	-	-	-	57,856	2,997	60,853	
PERRY COUNTY PUBLIC LIB	R097	1,007,230	8,370	9,029	101,568	29,517	148,485	-	-	-	-	113,321	11,760	125,081	
ROWAN CO PUBLIC LIBRARY	R103	399,209	3,318	3,579	40,256	-	47,152	-	-	30,515	30,515	44,914	(12,157)	32,757	
CITY OF RUSSELL SPRINGS	R104	1,246,916	10,362	11,178	125,738	9,201	156,479	-	-	-	-	140,288	3,666	143,954	
CITY OF STAMPING GROUND	R105	3,128	26	28	315	-	369	-	-	25,193	25,193	352	(10,037)	(9,685)	
SHELBY CO PARK RECREATION	R106	843,190	7,007	7,559	85,027	-	99,592	-	-	34,016	34,016	94,866	(13,552)	81,313	
TAYLOR CO PUBLIC LIBRARY	R109	479,814	3,987	4,301	48,384	2,703	59,375	-	-	-	-	53,983	1,077	55,060	
BOWLING GREEN PUBLIC SCHO	R114	10,373,261	86,206	92,988	1,046,030	163,405	1,388,629	-	-	-	-	1,167,074	65,102	1,232,176	
S W E D A	R115	89,837	747	805	9,059	24,378	34,989	-	-	-	-	10,107	9,712	19,820	
WAYNE CO CONSERV DIST	R116	80,029	665	717	8,070	8,479	17,932	-	-	-	-	9,004	3,378	12,382	
WEBSTER COUNTY WATER DIST	R117	776,962	6,457	6,965	78,348	2,941	94,710	-	-	-	-	87,414	1,172	88,586	
WILLIAMSBURG IND BD OF ED	R118	1,927,930	16,022	17,282	194,411	-	227,715	-	-	1,277	1,277	216,907	(509)	216,399	
CITY OF MIDWAY	R120	408,868	3,398	3,665	41,230	5,760	54,053	-	-	-	-	46,001	2,295	48,296	
N KY LEGAL AID SOCIETY	R959	3,227,856	26,825	28,935	325,494	23,397	404,651	-	-	-	-	363,159	9,322	372,481	
FLOYD COUNTY CONSV DIST	T036	149,882	1,246	1,344	15,114	5,639	23,342	-	-	-	-	16,863	2,246	19,109	
ADAIR COUNTY FISCAL COURT	V001	2,405,742	19,993	21,566	242,593	20,456	304,607	-	-	-	-	270,665	8,150	278,815	
ALLEN COUNTY FISCAL COURT	V002	3,773,247	31,357	33,824	380,491	-	445,672	-	-	35,935	35,935	424,520	(14,317)	410,204	
ANDERSON CO FISCAL COURT	V003	4,023,674	33,438	36,069	405,743	-	475,251	-	-	28,312	28,312	452,695	(11,280)	441,415	
BALLARD COUNTY FISCAL CT	V004	3,871,669	32,175	34,706	390,415	-	457,297	-	-	193,341	193,341	435,593	(77,028)	358,565	
BARREN CO FISCAL CT	V005	2,861,498	23,780	25,651	288,551	-	337,982	-	-	119,808	119,808	321,941	(47,732)	274,209	
BATH CO FISCAL COURT	V006	2,027,707	16,851	18,177	204,472	71,974	311,474	-	-	-	-	228,133	28,675	256,808	



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense
BELL CO FISCAL CT	V007	5,215,107	43,339	46,749	525,887	-	615,975	-	-	-	88,063	88,063	586,741	(35,085)	551,656
BOONE CO FISCAL CT	V008	16,245,063	135,002	145,624	1,638,137	-	1,918,763	-	-	-	11,875	11,875	1,827,699	(4,731)	1,822,967
BOURBON CO FISCAL COURT	V009	3,683,437	30,611	33,019	371,434	-	435,064	-	-	-	213,641	213,641	414,416	(85,116)	329,300
BOYD COUNTY FISCAL COURT	V010	11,905,676	98,940	106,725	1,200,557	-	1,406,222	-	-	-	49,730	49,730	1,339,483	(19,813)	1,319,670
BOYLE COUNTY FISCAL COURT	V011	5,041,971	41,901	45,197	508,428	27,702	623,227	-	-	-	-	-	567,262	11,037	578,298
BRACKEN CO FISCAL COURT	V012	1,982,996	16,479	17,776	199,963	-	247,223	-	-	-	-	-	223,103	5,181	228,284
BREATHITT CO FISCAL COURT	V013	3,464,879	28,794	31,060	349,395	24,975	434,225	-	-	-	-	-	389,826	9,950	399,777
BRECKINRIDGE CO FISCAL CT	V014	4,508,764	37,469	40,417	454,660	-	532,546	-	-	-	57,566	57,566	507,272	(22,935)	484,337
BUTLER COUNTY FISCAL CT	V016	3,106,397	25,815	27,846	313,246	-	366,908	-	-	-	2,335	2,335	349,494	(930)	348,564
CALDWELL CO FISCAL COURT	V017	2,518,111	20,926	22,573	253,924	-	297,423	-	-	-	122,179	122,179	283,307	(48,677)	234,630
CALLOWAY CO FISCAL COURT	V018	6,651,029	55,272	59,621	670,684	-	785,577	-	-	-	46,341	46,341	748,294	(18,463)	729,831
CAMPBELL CO FISCAL CT	V019	13,016,075	108,168	116,679	1,312,529	112,485	1,649,861	-	-	-	-	-	1,464,412	44,815	1,509,227
CARLISLE CO FISCAL COURT	V020	2,081,373	17,297	18,658	209,884	26,759	272,598	-	-	-	-	-	234,171	10,661	244,832
CARROLL CO FISCAL CT	V021	4,121,375	34,250	36,945	415,596	-	486,791	-	-	-	79,428	79,428	463,687	(31,645)	432,043
CARTER CO FISCAL CT	V022	4,813,342	40,001	43,148	485,373	213,565	782,086	-	-	-	-	-	541,539	85,085	626,625
CASEY CO FISCAL COURT	V023	3,840,740	31,918	34,429	387,297	25,563	479,206	-	-	-	-	-	432,114	10,184	442,298
CHRISTIAN CO FISCAL COURT	V024	5,830,084	48,450	52,262	587,900	-	688,612	-	-	-	28,742	28,742	655,931	(11,451)	644,480
CLARK COUNTY FISCAL COURT	V025	4,292,526	35,672	38,479	432,854	-	507,006	-	-	-	24,730	24,730	482,943	(9,852)	473,091
CLAY COUNTY FISCAL CT	V026	6,706,933	55,737	60,122	676,321	92,654	884,834	-	-	-	-	-	754,583	36,914	791,497
CLINTON CO FISCAL COURT	V027	3,324,033	27,624	29,797	335,192	-	392,614	-	-	-	21,518	21,518	373,980	(8,573)	365,407
CRITTENDEN CO FIS CT	V028	2,591,699	21,538	23,232	261,344	47,859	353,974	-	-	-	-	-	291,587	19,067	310,654
DAVIESS CO FISCAL COURT	V030	10,087,980	83,835	90,431	1,017,262	213,195	1,404,723	-	-	-	-	-	1,134,978	84,938	1,219,916
EDMONSON CO FISCAL CRT	V031	2,177,715	18,098	19,521	219,599	25,037	282,255	-	-	-	-	-	245,010	9,975	254,985
ELLIOTT CO FISCAL CT	V032	1,510,931	12,556	13,544	152,361	-	178,461	-	-	-	18,357	18,357	169,992	(7,314)	162,678
ESTILL CO FISCAL COURT	V033	3,441,152	28,597	30,847	347,003	167,710	574,157	-	-	-	-	-	387,157	66,817	453,974
FLEMING CO FISCAL COURT	V035	1,931,042	16,048	17,310	194,724	-	228,082	-	-	-	50,556	50,556	217,258	(20,142)	197,116
FLOYD CO FISCAL COURT	V036	6,895,149	57,301	61,809	695,300	-	814,411	-	-	-	232,332	232,332	775,759	(92,563)	683,196
FRANKLIN CO FISCAL COURT	V037	7,264,647	60,372	65,122	732,560	-	858,054	-	-	-	159,199	159,199	817,330	(63,426)	753,904
FULTON COUNTY FIS CT	V038	4,343,266	36,094	38,934	437,971	185,461	698,460	-	-	-	-	-	488,652	73,889	562,541
GALLATIN CO FISCAL COURT	V039	3,460,558	28,758	31,021	348,959	187,138	595,877	-	-	-	-	-	389,340	74,557	463,897
GARRARD CO FISCAL COURT	V040	3,179,645	26,424	28,503	320,632	-	375,559	-	-	-	100,039	100,039	357,735	(39,856)	317,879
GRANT COUNTY FISCAL COURT	V041	4,607,806	38,293	41,305	464,647	-	544,245	-	-	-	110,301	110,301	518,415	(43,945)	474,470
GRAVES COUNTY FISCAL CT	V042	6,348,957	52,762	56,913	640,223	-	749,898	-	-	-	93,398	93,398	714,308	(37,210)	677,098
GRAYSON CO FISCAL COURT	V043	5,637,310	46,848	50,534	568,461	190,330	856,173	-	-	-	-	-	634,242	75,829	710,071
GREEN COUNTY FISCAL COURT	V044	1,397,039	11,610	12,523	140,876	-	165,009	-	-	-	96,197	96,197	157,178	(38,325)	118,853
GREENUP CO FISCAL CT	V045	7,329,929	60,914	65,707	739,143	76,994	942,758	-	-	-	-	-	824,675	30,675	855,350
HANCOCK CO FISCAL COURT	V046	4,158,280	34,557	37,276	419,317	-	491,149	-	-	-	16,502	16,502	467,840	(6,574)	461,265
HARDIN CO FISCAL COURT	V047	5,674,206	47,155	50,865	572,182	-	670,201	-	-	-	35,565	35,565	638,393	(14,169)	624,224
HARLAN CO FIS CT	V048	6,712,525	55,783	60,172	676,885	-	792,841	-	-	-	376,431	376,431	755,212	(149,973)	605,240
HARRISON CO FISCAL COURT	V049	2,476,888	20,584	22,203	249,767	83,963	376,517	-	-	-	-	-	278,670	33,451	312,121
HART COUNTY FISCAL COURT	V050	3,743,331	31,108	33,556	377,474	-	442,138	-	-	-	51,733	51,733	421,155	(20,611)	400,544
HENDERSON CO FISCAL COURT	V051	13,380,402	111,196	119,944	1,349,267	206,440	1,786,848	-	-	-	-	-	1,505,402	82,247	1,587,649
HENRY CO FISCAL COURT	V052	2,748,667	22,842	24,640	277,173	68,636	393,291	-	-	-	-	-	309,247	27,345	336,592
HICKMAN CO FISCAL COURT	V053	2,219,504	18,445	19,896	223,813	-	262,154	-	-	-	3,538	3,538	249,712	(1,409)	248,302
HOPKINS CO FISCAL COURT	V054	6,587,914	54,748	59,055	664,319	-	778,122	-	-	-	809,667	809,667	741,193	(322,577)	418,616
JACKSON CO FISCAL COURT	V055	4,962,879	41,243	44,488	500,452	-	586,184	-	-	-	86,474	86,474	558,363	(34,452)	523,912
JESSAMINE CO FISCAL COURT	V057	9,841,938	81,790	88,225	992,452	-	1,162,467	-	-	-	35,171	35,171	1,107,296	(14,012)	1,093,284
KNOTT CO FISCAL CT	V060	3,388,021	28,156	30,371	341,645	5,446	405,617	-	-	-	-	-	381,179	2,170	383,349
KNOX CO FISCAL CT	V061	4,964,096	41,253	44,499	500,575	-	586,327	-	-	-	182,502	182,502	558,500	(72,710)	485,790
LARUE CO FISCAL COURT	V062	3,632,416	30,187	32,562	366,289	116,650	545,688	-	-	-	-	-	408,676	46,474	455,150
LAUREL COUNTY FISCAL COUR	V063	9,218,124	76,606	82,633	929,547	28,271	1,117,056	-	-	-	-	-	1,037,112	11,263	1,048,375
LAWRENCE CO FISCAL CT	V064	4,157,455	34,550	37,268	419,234	69,559	560,611	-	-	-	-	-	467,747	27,713	495,460



Non-Hazardous Employer	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 Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense
LEE COUNTY FISCAL COURT	V065	3,039,562	25,260	27,247	306,507	-	359,014	-	-	-	9,175	9,175	341,975	(3,655)	338,319
LESLIE CO FISCAL COURT	V066	6,064,134	50,395	54,360	611,502	-	716,257	-	-	-	199,783	199,783	682,263	(79,595)	602,668
LETCHER CO FISCAL COURT	V067	5,813,414	48,312	52,113	586,219	-	686,643	-	-	-	125,753	125,753	654,055	(50,101)	603,954
LEWIS COUNTY FISCAL COURT	V068	3,260,769	27,098	29,230	328,813	50,895	436,036	-	-	-	-	-	366,862	20,277	387,139
LINCOLN CO FISCAL COURT	V069	3,505,729	29,134	31,426	353,514	-	414,074	-	-	-	124,934	124,934	394,422	(49,775)	344,648
LIVINGSTON CO FISCAL CT	V070	3,642,807	30,273	32,655	367,337	157,364	587,629	-	-	-	-	-	409,845	62,695	472,540
LOGAN COUNTY FISCAL COURT	V071	5,833,474	48,478	52,292	588,242	-	689,013	-	-	-	200,163	200,163	656,312	(79,746)	576,566
LYON COUNTY FISCAL COURT	V072	1,670,697	13,884	14,976	168,472	12,477	209,809	-	-	-	-	-	187,967	4,971	192,938
MCCRACKEN CO FISCAL COURT	V073	6,870,890	57,100	61,592	692,854	-	811,546	-	-	-	114,748	114,748	773,030	(45,716)	727,313
MCCREARY CO FISCAL CT	V074	3,443,502	28,617	30,868	347,240	-	406,724	-	-	-	93,911	93,911	387,421	(37,415)	350,007
MCLEAN COUNTY FISCAL CT	V075	3,334,346	27,710	29,890	336,232	158,193	552,025	-	-	-	-	-	375,140	63,025	438,166
MADISON CO FISCAL COURT	V076	9,615,274	79,906	86,193	969,595	-	1,135,695	-	-	-	74,623	74,623	1,081,795	(29,730)	1,052,064
MAGOFFIN CO FISCAL COURT	V077	3,074,045	25,546	27,556	309,984	19,564	382,651	-	-	-	-	-	345,855	7,795	353,649
MARION CO FISCAL COURT	V078	6,375,359	52,982	57,150	642,885	-	753,017	-	-	-	96,065	96,065	717,279	(38,273)	679,006
MARSHALL CO FISCAL COURT	V079	8,750,589	72,721	78,442	882,401	61,384	1,094,948	-	-	-	-	-	984,511	24,456	1,008,967
MARTIN CO FISCAL COURT	V080	2,938,148	24,417	26,338	296,280	-	347,035	-	-	-	144,770	144,770	330,565	(57,677)	272,888
MASON CO FIS CT	V081	5,134,815	42,672	46,029	517,790	105,994	712,485	-	-	-	-	-	577,707	42,229	619,936
MEADE COUNTY FISCAL COURT	V082	8,104,065	67,348	72,646	817,206	177,406	1,134,607	-	-	-	-	-	911,772	70,680	982,451
MENIFEE CO FISCAL COURT	V083	1,387,605	11,531	12,439	139,925	286	164,181	-	-	-	-	-	156,117	114	156,230
MERCER COUNTY FISCAL COUR	V084	3,141,904	26,110	28,165	316,827	-	371,102	-	-	-	30,478	30,478	353,489	(12,143)	341,347
METCALFE CO FISCAL COURT	V085	2,190,989	18,208	19,640	220,937	47,079	305,865	-	-	-	-	-	246,504	18,757	265,260
MONROE CO FISCAL COURT	V086	1,681,079	13,970	15,070	169,518	-	198,558	-	-	-	29,472	29,472	189,135	(11,742)	177,393
MONTGOMERY CO FISCAL CT	V087	5,602,014	46,555	50,218	564,902	54,877	716,551	-	-	-	-	-	630,271	21,863	652,134
MORGAN CO FISCAL CT	V088	1,960,916	16,296	17,578	197,737	8,444	240,055	-	-	-	-	-	220,619	3,364	223,983
MUHLENBERG CO FISCAL CT	V089	8,905,044	74,004	79,827	897,976	131,365	1,183,172	-	-	-	-	-	1,001,888	52,337	1,054,225
NELSON CO FISCAL CT	V090	9,357,579	77,765	83,883	943,609	-	1,105,257	-	-	-	53,918	53,918	1,052,802	(21,481)	1,031,321
NICHOLAS CO FISCAL COURT	V091	2,029,075	16,862	18,189	204,610	234,913	474,574	-	-	-	-	-	228,287	93,591	321,878
OHIO COUNTY FISCAL CRT	V092	4,709,345	39,136	42,215	474,886	-	556,238	-	-	-	49,422	49,422	529,839	(19,690)	510,149
OLDHAM CO FISCAL COURT	V093	6,758,268	56,164	60,582	681,497	93,922	892,166	-	-	-	-	-	760,359	37,419	797,778
OWEN COUNTY FISCAL COURT	V094	2,479,453	20,605	22,226	250,026	-	292,857	-	-	-	32,596	32,596	278,958	(12,986)	265,972
OWSLEY CO FISCAL COURT	V095	1,403,820	11,666	12,584	141,560	-	165,810	-	-	-	142,571	142,571	157,941	(56,801)	101,140
PENDLETON CO FISCAL COURT	V096	2,836,134	23,569	25,424	285,993	13,500	348,486	-	-	-	-	-	319,088	5,378	324,466
PERRY COUNTY FISCAL COURT	V097	5,708,986	47,444	51,176	575,689	-	674,309	-	-	-	265,401	265,401	642,306	(105,737)	536,569
PIKE COUNTY FISCAL COURT	V098	14,836,798	123,299	133,000	1,496,129	-	1,752,428	-	-	-	278,071	278,071	1,669,258	(110,785)	1,558,472
POWELL CO FISCAL CT	V099	4,705,123	39,101	42,178	474,460	136,174	691,913	-	-	-	-	-	529,364	54,253	583,616
PULASKI CO FISCAL CT	V100	9,215,805	76,587	82,612	929,313	145,595	1,234,107	-	-	-	-	-	1,036,851	58,006	1,094,857
ROBERTSON CO FISCAL CT	V101	846,837	7,038	7,591	85,394	-	100,023	-	-	-	8,201	8,201	95,276	(3,267)	92,009
ROCKCASTLE CO FISCAL CT	V102	4,276,083	35,536	38,332	431,196	-	505,064	-	-	-	27,476	27,476	481,093	(10,946)	470,147
ROWAN CO FISCAL COURT	V103	3,993,069	33,184	35,795	402,657	29,341	500,977	-	-	-	-	-	449,252	11,690	460,942
RUSSELL CO FISCAL COURT	V104	3,938,522	32,731	35,306	397,157	-	465,193	-	-	-	53,828	53,828	443,115	(21,446)	421,669
SCOTT CO FISCAL CT	V105	5,328,984	44,286	47,770	537,370	-	629,425	-	-	-	46,061	46,061	599,553	(18,351)	581,202
SHELBY CO FISCAL COURT	V106	5,205,394	43,259	46,662	524,907	-	614,828	-	-	-	140,796	140,796	585,648	(56,094)	529,554
SIMPSON CO FISCAL COURT	V107	4,335,150	36,027	38,861	437,152	106,392	618,433	-	-	-	-	-	487,739	42,387	530,126
SPENCER CO TREASURER	V108	2,331,032	19,372	20,896	235,059	-	275,327	-	-	-	79,603	79,603	262,260	(31,714)	230,545
TAYLOR COUNTY FISCAL COUR	V109	4,163,214	34,598	37,320	419,815	66,723	558,456	-	-	-	-	-	468,395	26,583	494,978
TODD COUNTY FISCAL COURT	V110	2,871,925	23,867	25,744	289,602	-	339,213	-	-	-	153,092	153,092	323,114	(60,993)	262,121
TRIGG COUNTY FISCAL COURT	V111	3,292,789	27,364	29,517	332,042	-	388,923	-	-	-	11,451	11,451	370,465	(4,562)	365,903
TRIMBLE CO FISCAL COURT	V112	2,036,343	16,923	18,254	205,343	-	240,520	-	-	-	25,604	25,604	229,105	(10,201)	218,904
UNION COUNTY FISCAL COURT	V113	4,428,758	36,805	39,700	446,592	70,253	593,349	-	-	-	-	-	498,270	27,989	526,260
WARREN COUNTY FISCAL COUR	V114	11,833,115	98,337	106,074	1,193,240	94,604	1,492,255	-	-	-	-	-	1,331,319	37,691	1,369,010
WASHINGTON CO FIS COURT	V115	2,717,331	22,582	24,359	274,013	18,160	339,113	-	-	-	-	-	305,721	7,235	312,956
WAYNE COUNTY FISCAL COURT	V116	5,668,183	47,105	50,811	571,574	-	669,490	-	-	-	162,589	162,589	637,716	(64,776)	572,939



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense		
WEBSTER CO FISCAL COURT	V117	5,905,564	49,077	52,939	595,512	198,103	895,631	-	-	-	-	-	664,423	78,926	743,348	
CITY OF HIGHLAND HEIGHTS	V119	424,216	3,525	3,803	42,778	18,075	68,180	-	-	-	-	-	47,728	7,201	54,929	
WOODFORD CO FISCAL COURT	V120	5,815,364	48,328	52,130	586,416	-	686,874	-	-	-	90,399	90,399	654,275	(36,015)	618,259	
FAMILY HEALTH CENTER	V122	23,837,094	198,095	213,680	2,403,710	432,004	3,247,490	-	-	-	-	-	2,681,862	172,113	2,853,976	
LOUISVILLE MEM COMM	V125	256,813	2,134	2,302	25,897	890	31,223	-	-	-	-	-	28,894	355	29,248	
LOU & JEFF CO RIVERPORT	V126	670,116	5,569	6,007	67,574	-	79,150	-	-	-	-	9,222	9,222	(3,674)	71,719	
LOU LABOR MANAGER COM	V127	98,304	817	881	9,913	-	11,611	-	-	-	-	91,770	11,060	(36,562)	(25,502)	
T A R C	V129	55,052,957	457,510	493,505	5,551,488	903,336	7,405,839	-	-	-	-	-	6,193,895	359,895	6,553,790	
ANCHORAGE BD OF EDUCATION	V130	1,393,503	11,581	12,492	140,520	-	164,592	-	-	-	-	65,274	65,274	(26,006)	130,775	
MOUNTAIN ARTS CENTER	V136	497,219	4,132	4,457	50,139	-	58,728	-	-	-	-	36,525	55,941	(14,552)	41,389	
FRANKLIN CO CONS DIST	V137	104,629	870	938	10,551	656	13,014	-	-	-	-	-	11,772	261	12,033	
CITY OF WURLTAND	V145	121,455	1,009	1,089	12,247	6,214	20,559	-	-	-	-	-	13,665	2,476	16,140	
HARDIN CO WATER DIST #2	V147	4,495,343	37,358	40,297	453,306	414,192	945,154	-	-	-	-	-	505,762	165,017	670,779	
HOUSING AUTH OF HENDERSON	V151	1,867,582	15,520	16,741	188,325	-	220,587	-	-	-	-	9,765	9,765	(3,891)	206,227	
JEFF CO BD OF ED	V156	346,318,819	2,878,034	3,104,468	34,922,463	-	40,904,965	-	-	-	-	2,456,929	2,456,929	38,963,617	(978,856)	37,984,761
BIG SANDY AREA COMM PRO	V158	3,919,751	32,575	35,137	395,264	191,092	654,068	-	-	-	-	-	441,003	76,132	517,135	
CITY OF ERLANGER	V159	3,807,249	31,640	34,129	383,919	105,136	554,824	-	-	-	-	-	428,346	41,887	470,233	
EAST BERNSTADT BD OF ED	V163	599,314	4,981	5,372	60,434	-	70,787	-	-	-	-	46,905	46,905	(18,687)	48,740	
CITY OF ADAIRVILLE	V171	278,240	2,312	2,494	28,057	6,873	39,737	-	-	-	-	-	31,304	2,738	34,042	
MADISON CO CONSERVAT DIST	V176	59,537	495	534	6,004	437	7,469	-	-	-	-	-	6,698	174	6,872	
MARSHALL CO SEN CITIZENS	V179	74,449	619	667	7,507	-	8,793	-	-	-	-	-	33,252	8,376	(13,248)	(4,872)
CITY OF CENTRAL CITY	V189	2,273,176	18,891	20,377	229,225	-	268,493	-	-	-	-	55,483	55,483	255,750	(22,105)	233,646
CITY OF BUTLER	V196	71,863	597	644	7,247	4,734	13,222	-	-	-	-	-	8,085	1,886	9,971	
CITY OF HAZARD	V197	8,162,517	67,833	73,170	823,101	604,520	1,568,625	-	-	-	-	-	918,348	240,845	1,159,193	
MOUNTAIN WATER DISTRICT	V198	214,436	1,782	1,922	21,624	-	25,328	-	-	-	904	904	24,126	(360)	23,766	
PULASKI COUNTY LIBRARY	V200	913,782	7,594	8,191	92,145	-	107,930	-	-	-	-	3,778	3,778	102,808	(1,505)	101,302
BARREN/METCALFE CO AMB SR	V205	350,703	2,914	3,144	35,365	-	41,423	-	-	-	-	18,918	18,918	39,457	(7,537)	31,920
SHELBYVLE MUN WATER&SEWER	V206	1,995,513	16,583	17,888	201,226	24,485	260,183	-	-	-	-	-	224,511	9,755	234,266	
BELL CO PUBLIC LIBRARY	V207	449,916	3,739	4,033	45,369	-	53,141	-	-	-	-	18,823	18,823	50,619	(7,499)	43,120
CITY OF WALTON	V208	584,786	4,860	5,242	58,969	73,740	142,811	-	-	-	-	-	65,793	29,378	95,171	
MURRAY TOURISM COMMISSION	V218	135,095	1,123	1,211	13,623	1,775	17,732	-	-	-	-	-	15,199	707	15,907	
BELLEVUE BD OF EDUCATION	V219	1,576,495	13,101	14,132	158,972	26,609	212,815	-	-	-	-	-	177,368	10,601	187,969	
PENNYROYAL AREA MUSEUM	V224	185,912	1,545	1,667	18,747	-	21,959	-	-	-	-	219	219	20,917	(87)	20,829
OWENSBORO RIVERPORT AUTH	V230	3,229,857	26,841	28,953	325,696	347,630	729,120	-	-	-	-	-	363,385	138,498	501,883	
BIG SANDY AREA DEV DIST	V236	4,610,707	38,317	41,331	464,939	-	544,587	-	-	-	-	77,662	77,662	518,741	(30,941)	487,800
BLUE GRASS COMM ACTION	V237	6,943,809	57,706	62,246	700,207	20,290	840,448	-	-	-	-	-	781,234	8,084	789,317	
HARDIN CO WATER DIST #1	V247	3,775,211	31,373	33,842	380,689	-	445,904	-	-	-	-	4,966	4,966	424,741	(1,978)	422,763
HENDERSON CO RIVER AUTH	V251	1,165,416	9,685	10,447	117,519	-	137,651	-	-	-	-	61,847	61,847	131,119	(24,640)	106,478
KENTON CO PUBLIC LIBRARY	V259	8,158,702	67,802	73,136	822,716	73,829	1,037,483	-	-	-	-	-	917,919	29,414	947,333	
LAUREL CO BD OF EDUCATION	V263	17,191,718	142,869	154,110	1,733,597	213,527	2,244,103	-	-	-	-	-	1,934,205	85,070	2,019,275	
RUSSELLVILLE ELEC PL BD	V271	1,651,345	13,723	14,803	166,520	29,292	224,338	-	-	-	-	-	185,789	11,670	197,460	
HOUSING AUTH OF MAYSVILLE	V281	520,861	4,329	4,669	52,523	-	61,521	-	-	-	-	38,730	38,730	58,601	(15,430)	43,171
CITY OF PIKEVILLE	V298	3,232,536	26,864	28,977	325,966	53,947	435,753	-	-	-	-	-	363,686	21,493	385,179	
HOUSING AUTH OF SOMERSET	V300	897,382	7,458	8,044	90,491	-	105,993	-	-	-	-	16,726	16,726	100,963	(6,664)	94,299
CITY OF CAVE CITY	V305	633,267	5,263	5,677	63,858	50,312	125,109	-	-	-	-	-	71,248	20,045	91,292	
HOUSING AUTH OF SHELBYVLE	V306	252,692	2,100	2,265	25,481	14,603	44,449	-	-	-	-	-	28,430	5,818	34,248	
NORTHERN KY AREA DEV.DIST	V308	5,880,445	48,869	52,713	592,978	-	694,561	-	-	-	-	16,734	16,734	661,597	(6,667)	654,930
CAMPBELL CO BD OF ED	V319	12,661,848	105,225	113,503	1,276,809	-	1,495,537	-	-	-	-	60,294	60,294	1,424,558	(24,022)	1,400,537
CHRISTIAN CO CONS DIST	V324	116,057	964	1,040	11,703	7,278	20,986	-	-	-	-	-	13,057	2,900	15,957	
CITY OF OWENSBORO	V330	18,394,299	152,863	164,890	1,854,864	-	2,172,617	-	-	-	-	185,854	185,854	2,069,505	(74,045)	1,995,459
SANDY VALLEY TRANS SER IN	V336	2,704,706	22,477	24,246	272,740	148,173	467,635	-	-	-	-	-	304,301	59,033	363,334	
FRANKFORT ELEC WATER BD	V337	21,991,771	182,760	197,138	2,217,629	440,076	3,037,604	-	-	-	-	-	2,474,249	175,329	2,649,578	



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense
CITY OF RADCLIFF	V347	4,146,597	34,460	37,171	418,139	20,793	510,563	-	-	-	-	-	466,525	8,284	474,809
CITY OF ELSMERE	V359	752,754	6,256	6,748	75,907	13,217	102,128	-	-	-	-	-	84,691	5,266	89,957
LONDON LAUREL CO COMM CTR	V363	1,003,678	8,341	8,997	101,210	64,224	182,772	-	-	-	-	-	112,922	25,587	138,509
PADUCAH MCCRACKEN CO TOUR	V373	296,985	2,468	2,662	29,948	9,518	44,596	-	-	-	-	-	33,413	3,792	37,205
CITY OF BEREA	V376	9,697,588	80,590	86,931	977,896	60,840	1,206,257	-	-	-	-	-	1,091,056	24,239	1,115,295
CITY OF ELKHORN CITY	V398	250,963	2,086	2,250	25,307	-	29,642	-	-	-	15,969	15,969	28,235	(6,362)	21,873
PULASKI CO SOIL CONS DIST	V400	163,937	1,362	1,470	16,531	9,035	28,398	-	-	-	-	-	18,444	3,600	22,044
MARY W WELDON MEM PUB LIB	V405	397,680	3,305	3,565	40,102	22,553	69,525	-	-	-	-	-	44,742	8,985	53,728
BELL/WHITLEY COMM ACTION	V407	4,636,927	38,535	41,566	467,583	31,024	578,708	-	-	-	-	-	521,691	12,360	534,051
DAYTON CITY SCHOOLS	V419	2,024,238	16,822	18,146	204,122	62,748	301,838	-	-	-	-	-	227,743	24,999	252,742
PENNYRILE ALLIED COMM SER	V424	5,149,728	42,796	46,163	519,294	-	608,253	-	-	-	20,776	20,776	579,385	(8,277)	571,108
OWENSBORO MUN UTILITIES	V430	31,453,558	261,390	281,956	3,171,747	-	3,715,093	-	-	-	706,045	706,045	3,538,775	(281,293)	3,257,482
APPALACHIAN RES & DEFENSE	V436	2,505,897	20,825	22,463	252,692	-	295,980	-	-	-	291,431	291,431	281,933	(116,108)	165,825
FKT/FKLN CO TOUR&CONV COM	V437	255,133	2,120	2,287	25,727	10,661	40,796	-	-	-	-	-	28,704	4,247	32,952
CITY OF ELIZABETH TOWN	V447	13,268,757	110,268	118,944	1,338,009	-	1,567,221	-	-	-	229,688	229,688	1,492,841	(91,509)	1,401,331
LUDLOW BD OF EDUCATION	V459	1,588,116	13,198	14,236	160,144	45,273	232,851	-	-	-	-	-	178,676	18,037	196,713
LONDON LAUREL TOURIST COM	V463	277,446	2,306	2,487	27,977	8,689	41,459	-	-	-	-	-	31,215	3,462	34,677
PADUCAH POWER SYSTEM	V473	8,318,121	69,127	74,565	838,791	-	982,483	-	-	-	189,870	189,870	935,855	(75,645)	860,209
KY RIVER FOOTHILLS DEV CO	V476	11,854,622	98,516	106,267	1,195,409	256,046	1,656,238	-	-	-	-	-	1,333,739	102,010	1,435,749
WEST PULASKI WATER DISTR	V500	495,402	4,117	4,441	49,956	-	58,514	-	-	-	11,776	11,776	55,737	(4,692)	51,045
CITY OF PARK CITY	V505	36,831	306	330	3,714	15,348	19,698	-	-	-	-	-	4,144	6,115	10,258
BELL CO SOLID WASTE OFFIC	V507	310,432	2,580	2,783	31,304	22,778	59,444	-	-	-	-	-	34,926	9,075	44,001
CITY OF UNION	V508	141,546	1,176	1,269	14,273	1,565	18,283	-	-	-	-	-	15,925	623	16,548
HOPKINSVL WATER ENV ATH	V524	5,081,523	42,229	45,552	512,416	100,413	700,610	-	-	-	-	-	571,712	40,005	611,717
AUDUBON AREA COMM SER INC	V530	21,214,187	176,298	190,168	2,139,219	355,286	2,860,970	-	-	-	-	-	2,386,764	141,548	2,528,313
CAPITAL COMMUNITY E I D A	V537	179,208	1,489	1,606	18,071	-	21,167	-	-	-	11,947	11,947	20,162	(4,760)	15,403
ELIZABETH TOWN TOUR/CON BU	V547	436,742	3,629	3,915	44,041	27,535	79,120	-	-	-	-	-	49,137	10,970	60,107
BEECHWOOD BOARD OF EDUC	V559	1,794,039	14,909	16,082	180,909	19,272	231,172	-	-	-	-	-	201,844	7,678	209,522
LONDON-LAUREL CO IDA	V563	81,978	681	735	8,267	7,579	17,262	-	-	-	-	-	9,223	3,020	12,243
SOUTHERN MADISON WATER DT	V576	613,826	5,101	5,502	61,898	-	72,501	-	-	-	49,409	49,409	69,060	(19,685)	49,375
PINEVILLE UTILITY COMM	V607	1,723,874	14,326	15,453	173,834	33,310	236,923	-	-	-	-	-	193,950	13,271	207,221
WALTON FIRE DIST/EMS	V608	16,484	137	148	1,662	160	2,107	-	-	-	-	-	1,855	64	1,918
SOUTHGATE BD OF ED	V619	288,667	2,399	2,588	29,109	-	34,095	-	-	-	20,979	20,979	32,477	(8,358)	24,119
HOPKINSVL ELECTRIC SYSTEM	V624	5,509,111	45,783	49,385	555,534	19,424	670,125	-	-	-	-	-	619,819	7,738	627,557
CITY OF WHITESVILLE	V630	346,578	2,880	3,107	34,949	2,531	43,467	-	-	-	-	-	38,993	1,009	40,001
FARMDALE WATER DISTRICT	V637	257,923	2,143	2,312	26,009	-	30,464	-	-	-	12,130	12,130	29,018	(4,833)	24,186
CITY OF VINE GROVE	V647	926,706	7,701	8,307	93,448	-	109,457	-	-	-	14,258	14,258	104,262	(5,681)	98,581
KENTON CO BD OF ED	V659	30,687,590	255,025	275,089	3,094,508	-	3,624,622	-	-	-	892,754	892,754	3,452,598	(355,679)	3,096,919
LAUREL CO CONSERV DIST	V663	84,231	700	755	8,494	-	9,949	-	-	-	17,984	17,984	9,477	(7,165)	2,312
PADUCAH-MCCRACKEN CO JOIN	V673	2,717,993	22,587	24,365	274,080	-	321,032	-	-	-	36,299	36,299	305,796	(14,462)	291,334
MADISON CO UTILITIES DIST	V676	879,114	7,306	7,881	88,649	16,293	120,129	-	-	-	-	-	98,907	6,491	105,399
BELL CO CONSERVATION DIST	V707	44,604	371	400	4,498	-	5,268	-	-	-	868	868	5,018	(346)	4,672
HEBRON FIRE PROTECTION DI	V708	115,753	962	1,038	11,672	2,709	16,381	-	-	-	-	-	13,023	1,079	14,102
SILVER GROVE BD OF ED	V719	358,395	2,978	3,213	36,140	-	42,331	-	-	-	120,396	120,396	40,322	(47,967)	(7,644)
PENNYRILE AREA DEVP DIST	V724	3,377,279	28,066	30,275	340,562	-	398,903	-	-	-	65,526	65,526	379,971	(26,106)	353,865
GREEN RIV AREA DEL DIST	V730	4,770,588	39,645	42,764	481,062	56,318	619,790	-	-	-	-	-	536,729	22,438	559,167
KY ASSOC OF CO (KACO)	V737	6,382,429	53,040	57,213	643,598	49,527	803,379	-	-	-	-	-	718,074	19,732	737,806
JEFF CO MED CENTER LAUNDR	V756	4,064,595	33,778	36,436	409,870	100,834	580,918	-	-	-	-	-	457,299	40,173	497,472
ERLANGER/ELSMERE BD OF ED	V759	5,939,111	49,356	53,239	598,894	335,975	1,037,465	-	-	-	-	-	668,197	133,855	802,052
MCCRACKEN CO PUB LIBRARY	V773	1,794,106	14,910	16,083	180,916	31,384	243,292	-	-	-	-	-	201,851	12,503	214,355
POINT PLEASANT FIRE DIST	R808	51,475	428	461	5,191	27,589	33,669	-	-	-	-	-	5,791	10,992	16,783
NEWPORT BD OF ED	V819	5,852,826	48,639	52,466	590,193	96,830	788,128	-	-	-	-	-	658,489	38,578	697,067



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense
REGIONAL WTR RESOURCE AGY	V830	7,471,958	62,095	66,980	753,465	128,427	1,010,967	-	-	-	-	-	840,655	51,166	891,821
KYIANA REG PLANNING DEV	V856	7,722,068	64,173	69,222	778,686	294,363	2,064,444	-	-	-	-	-	868,794	117,276	986,070
COVINGTON BD OF ED	V859	14,825,559	123,206	132,899	1,494,995	-	1,751,100	-	-	-	73,973	73,973	1,667,993	(29,471)	1,638,522
PADUCAH-MCRACKEN CO RIV	V873	1,318,545	10,958	11,820	132,961	34,874	190,612	-	-	-	-	-	148,347	13,894	162,241
CITY OF WILDER	V919	434,023	3,607	3,891	43,766	-	51,264	-	-	-	6,926	6,926	48,831	(2,760)	46,071
OWENSBORO METRO PLAN COMM	V930	1,188,389	9,876	10,653	119,836	-	140,365	-	-	-	64,925	64,925	133,703	(25,866)	107,837
HOUSING AUTH OF FRANKFORT	V937	1,225,464	10,184	10,985	123,575	74,320	219,064	-	-	-	-	-	137,874	29,609	167,484
CITY OF COVINGTON	V959	10,425,611	86,641	93,457	1,051,309	-	1,231,407	-	-	-	424,522	424,522	1,172,964	(169,132)	1,003,832
ADAIR COUNTY ATTORNEY	W001	262,234	2,179	2,351	26,443	6,069	37,042	-	-	-	-	-	29,503	2,418	31,921
ANDERSON COUNTY ATTORNEY	W003	177,171	1,472	1,588	17,866	19,979	40,905	-	-	-	-	-	19,933	7,960	27,893
BALLARD COUNTY ATTORNEY	W004	160,877	1,337	1,442	16,223	-	19,002	-	-	-	2,427	2,427	18,100	(967)	17,133
BOYD COUNTY ATTORNEY	W010	445,287	3,700	3,992	44,902	-	52,595	-	-	-	7,618	7,618	50,098	(3,035)	47,063
BOYLE COUNTY ATTORNEY	W011	176,468	1,467	1,582	17,795	-	20,843	-	-	-	9,535	9,535	19,854	(3,799)	16,055
BREATHITT CO ATTORNEY	W013	235,200	1,955	2,108	23,717	11,987	39,767	-	-	-	-	-	26,462	4,775	31,237
BULLITT COUNTY ATTORNEY	W015	207,190	1,722	1,857	20,893	48,163	72,635	-	-	-	-	-	23,311	19,189	42,499
BUTLER COUNTY ATTORNEY	W016	124,920	1,038	1,120	12,597	-	14,755	-	-	-	3,094	3,094	14,055	(1,233)	12,822
CALDWELL COUNTY ATTORNEY	W017	217,954	1,811	1,954	21,978	-	25,743	-	-	-	11,070	11,070	24,522	(4,410)	20,111
CALLOWAY COUNTY ATTORNEY	W018	436,241	3,625	3,911	43,990	31,027	82,554	-	-	-	-	-	49,081	12,362	61,442
CAMPBELL COUNTY ATTORNEY	W019	1,171,492	9,736	10,501	118,132	56,628	194,997	-	-	-	-	-	131,802	22,561	154,363
CARLISLE COUNTY ATTORNEY	W020	64,682	538	580	6,523	-	7,640	-	-	-	659	659	7,277	(263)	7,015
CHILD SUPPORT ENFORCEMENT	W022	177,588	1,476	1,592	17,908	15,966	36,942	-	-	-	-	-	19,980	6,361	26,341
CHRISTIAN COUNTY ATTORNEY	W024	866,107	7,198	7,764	87,337	7,498	109,797	-	-	-	-	-	97,444	2,987	100,431
CLAY COUNTY ATTORNEY	W026	269,179	2,237	2,413	27,144	8,618	40,411	-	-	-	-	-	30,285	3,433	33,718
CLINTON CO ATTORNEY	W027	148,577	1,235	1,332	14,982	-	17,549	-	-	-	944	944	16,716	(376)	16,340
CRITTENDEN CO ATTORNEY	W028	5,528	46	50	557	-	653	-	-	-	4,553	4,553	622	(1,814)	(1,192)
CUMBERLAND CO ATTORNEY	W029	128,601	1,069	1,153	12,968	-	15,189	-	-	-	11,407	11,407	14,469	(4,545)	9,924
EDMONSON COUNTY ATTORNEY	W031	87,998	731	789	8,874	-	10,394	-	-	-	12,232	12,232	9,900	(4,873)	5,027
ELLIOTT COUNTY ATTORNEY	W032	89,590	745	803	9,034	-	10,582	-	-	-	4,199	4,199	10,080	(1,673)	8,407
ESTILL COUNTY ATTORNEY	W033	221,740	1,843	1,988	22,360	5,086	31,277	-	-	-	-	-	24,948	2,026	26,974
FLEMING COUNTY ATTORNEY	W035	501,476	4,167	4,495	50,568	-	59,231	-	-	-	5,801	5,801	56,420	(2,311)	54,109
GALLATIN COUNTY ATTORNEY	W039	142,511	1,184	1,277	14,371	5,295	22,128	-	-	-	-	-	16,034	2,110	18,143
GRANT COUNTY CHILD SUPPOR	W041	203,573	1,692	1,825	20,528	5,937	29,982	-	-	-	-	-	22,904	2,365	25,269
GRAYSON COUNTY ATTORNEY	W043	284,289	2,363	2,548	28,667	3,753	37,332	-	-	-	-	-	31,985	1,495	33,480
GREEN COUNTY ATTORNEY	W044	161,479	1,342	1,448	16,283	5,228	24,301	-	-	-	-	-	18,168	2,083	20,250
GREENUP CO ATTY/CHILD SUP	W045	307,542	2,556	2,757	31,012	-	36,325	-	-	-	1,000	1,000	34,601	(399)	34,202
HARDIN COUNTY ATTORNEY	W047	1,132,329	9,410	10,150	114,183	-	133,743	-	-	-	61,568	61,568	127,396	(24,529)	102,867
HARLAN COUNTY ATTORNEY	W048	630,611	5,241	5,653	63,590	-	74,484	-	-	-	2,378	2,378	70,949	(948)	70,001
HART COUNTY ATTORNEY	W050	346,651	2,881	3,107	34,956	-	40,944	-	-	-	6,857	6,857	39,001	(2,732)	36,269
HENDERSON CO ATTORNEY	W051	541,620	4,501	4,855	54,616	16,734	80,707	-	-	-	-	-	60,937	6,667	67,604
HENRY COUNTY ATTORNEY	W052	50,679	421	454	5,110	-	5,986	-	-	-	13,262	13,262	5,702	(5,284)	418
JACKSON COUNTY ATTORNEY	W055	151,163	1,256	1,355	15,243	8,672	26,527	-	-	-	-	-	17,007	3,455	20,462
JEFFERSON CO ATTORNEY	W056	11,962,280	99,411	107,232	1,206,265	-	1,412,908	-	-	-	752,502	752,502	1,345,852	(299,802)	1,046,050
JOHNSON CO ATTORNEY	W058	273,013	2,269	2,447	27,530	12,887	45,134	-	-	-	-	-	30,716	5,134	35,850
KNOTT COUNTY ATTORNEY	W060	222,843	1,852	1,998	22,471	-	26,321	-	-	-	1,499	1,499	25,072	(597)	24,474
KNOX COUNTY ATTORNEY	W061	387,682	3,222	3,475	39,093	18,070	63,860	-	-	-	-	-	43,617	7,199	50,816
LAUREL COUNTY ATTORNEY	W063	831,859	6,913	7,457	83,884	44,744	142,998	-	-	-	-	-	93,591	17,826	111,417
LAWRENCE COUNTY ATTORNEY	W064	200,250	1,664	1,795	20,193	-	23,652	-	-	-	478	478	22,530	(191)	22,339
LESLIE COUNTY ATTORNEY	W066	188,513	1,567	1,690	19,010	-	22,266	-	-	-	1,691	1,691	21,209	(674)	20,535
LETCHER COUNTY ATTORNEY	W067	317,422	2,638	2,845	32,008	-	37,492	-	-	-	6,486	6,486	35,712	(2,584)	33,128
LINCOLN COUNTY ATTORNEY	W069	365,402	3,037	3,276	36,847	22,889	66,048	-	-	-	-	-	41,111	9,119	50,230
LIVINGSTON CO ATTORNEY	W070	120,255	999	1,078	12,126	8	14,212	-	-	-	-	-	13,530	3	13,533
LOGAN COUNTY ATTORNEY	W071	75,892	631	680	7,653	2,002	10,966	-	-	-	-	-	8,538	798	9,336



Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in 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 of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Contributions	Deferred Amounts from Changes in Proportionate Share of Pension Contributions	Total Employer Pension Expense
MCCRACKEN COUNTY ATTORNEY	W073	68,155	566	611	6,873	3,451	11,501	-	-	-	-	-	-	7,668	1,375	9,043
MAGOFFIN CO ATTORNEY	W077	58,786	489	527	5,928	-	6,943	-	-	-	1,495	1,495	6,614	6,614	(596)	6,018
MARSHALL COUNTY ATTORNEY	W079	90,577	753	812	9,134	4,111	14,809	-	-	-	-	-	10,191	1,638	11,828	
MARTIN COUNTY ATTORNEY	W080	216,199	1,797	1,938	21,801	2,433	27,969	-	-	-	-	-	24,324	969	25,293	
MEADE COUNTY ATTORNEY	W082	186,144	1,547	1,669	18,771	-	21,986	-	-	-	1,817	1,817	20,943	(724)	20,219	
MENIFEE COUNTY ATTORNEY	W083	81,895	681	734	8,258	-	9,673	-	-	-	1,891	1,891	9,214	(753)	8,460	
MERCER COUNTY ATTORNEY	W084	225,239	1,872	2,019	22,713	26,117	52,721	-	-	-	-	-	25,341	10,405	35,747	
METCALFE COUNTY ATTORNEY	W085	162,623	1,351	1,458	16,399	3,278	22,486	-	-	-	-	-	18,296	1,306	19,603	
NELSON COUNTY ATTORNEY	W090	421,433	3,502	3,778	42,497	6,509	56,285	-	-	-	-	-	47,415	2,593	50,008	
NICHOLAS COUNTY ATTORNEY	W091	25,448	211	228	2,566	-	3,006	-	-	-	13,644	13,644	2,863	(5,436)	(2,573)	
OHIO COUNTY ATTORNEY	W092	220,602	1,833	1,978	22,245	24,911	50,968	-	-	-	-	-	24,820	9,925	34,744	
OWSLEY COUNTY ATTORNEY	W095	102,311	850	917	10,317	3,373	15,457	-	-	-	-	-	11,511	1,344	12,855	
PENDLETON COUNTY ATTORNEY	W096	98,128	815	880	9,895	-	11,590	-	-	-	1,199	1,199	11,040	(478)	10,563	
PERRY COUNTY ATTORNEY	W097	413,982	3,440	3,711	41,746	14,535	63,432	-	-	-	-	-	46,576	5,791	52,367	
PIKE COUNTY ATTORNEY	W098	1,055,730	8,773	9,464	106,459	39,925	164,621	-	-	-	-	-	118,778	15,907	134,685	
POWELL COUNTY ATTORNEY	W099	240,223	1,996	2,153	24,224	-	28,374	-	-	-	3,571	3,571	27,027	(1,423)	25,604	
ROWAN COUNTY ATTORNEY	W103	5,436	45	49	548	-	642	-	-	-	2,776	2,776	612	(1,106)	(494)	
RUSSELL COUNTY ATTORNEY	W104	273,434	2,272	2,451	27,573	-	32,296	-	-	-	2,787	2,787	30,764	(1,110)	29,653	
SCOTT COUNTY ATTORNEY	W105	86,041	715	771	8,676	-	10,163	-	-	-	3,305	3,305	9,680	(1,317)	8,364	
SHELBY COUNTY ATTORNEY	W106	102,830	855	922	10,369	6,507	18,652	-	-	-	-	-	11,569	2,592	14,161	
TAYLOR COUNTY ATTORNEY	W109	244,920	2,035	2,196	24,697	-	28,928	-	-	-	2,583	2,583	27,555	(1,029)	26,526	
TODD COUNTY ATTORNEY	W110	98,332	817	881	9,916	13,275	24,889	-	-	-	-	-	11,063	5,289	16,352	
UNION COUNTY ATTORNEY	W113	14,375	119	129	1,450	-	1,698	-	-	-	146	146	1,617	(58)	1,559	
WARREN CO ATTY/CHILD SUPP	W114	983,562	8,174	8,817	99,181	59,227	175,399	-	-	-	-	-	110,659	23,596	134,255	
WASHINGTON CO ATTORNEY	W115	108,057	898	969	10,896	1,645	14,408	-	-	-	-	-	12,157	655	12,813	
WHITLEY COUNTY ATTORNEY	W118	110,568	919	991	11,150	32,598	45,658	-	-	-	-	-	12,440	12,987	25,427	
WOLFE COUNTY ATTORNEY	W119	176,296	1,465	1,580	17,778	1,804	22,627	-	-	-	-	-	19,835	719	20,553	
WOODFORD COUNTY ATTORNEY	W120	295,699	2,457	2,651	29,818	2,787	37,713	-	-	-	-	-	33,268	1,110	34,379	
OWENSBORO DAVIESS CO TOUR	X030	309,249	2,570	2,772	31,184	-	36,527	-	-	-	4,924	4,924	34,793	(1,962)	32,831	
FAYETTE CO ATTORNEY OFF	X034	3,922,369	32,596	35,161	395,528	-	463,285	-	-	-	128,209	128,209	441,298	(51,079)	390,218	
KENTON COUNTY ATTORNEY	X059	2,116,894	17,592	18,976	213,466	40,425	290,459	-	-	-	-	-	238,167	16,105	254,273	
GEORGETOWN WATER & SEWER	X105	5,270,574	43,800	47,246	531,480	58,247	680,774	-	-	-	-	-	592,981	23,206	616,188	
LOU FIREFIGHTERS PENS FUN	X956	277,362	2,305	2,486	27,969	-	32,760	-	-	-	1,898	1,898	31,205	(756)	30,449	
CIRCUIT CLERKS	C037	-	-	-	-	1,380	1,380	-	-	-	-	-	-	550	-	550
SIMPSONVILLE RURAL FIRE	D106	-	-	-	-	-	-	-	-	-	-	-	265	(106)	(106)	
ALEXANDRIA FIRE DISTRICT	K419	-	-	-	-	-	-	-	-	-	9,571	9,571	-	(3,813)	(3,813)	
MCMAHAN FIRE PRO DIST 14	K656	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ADAIR CO AMBULANCE SER	L001	-	-	-	-	-	-	-	-	-	23,274	23,274	-	(9,272)	(9,272)	
KY CRIME PREVENT COALITIO	L259	-	-	-	-	-	-	-	-	-	13,565	13,565	-	(5,404)	(5,404)	
UNION EMERGENCY SERVICES	V408	-	-	-	-	-	-	-	-	-	75,268	75,268	-	(29,987)	(29,987)	
		\$4,299,525,565	\$35,730,603	\$38,541,770	\$433,560,101	\$38,917,249	\$546,749,723	\$-	\$-	\$-	\$38,917,249	\$38,917,249	\$483,730,768	\$0	\$483,730,768	



Deferred Outflows of Resources										Deferred Inflows of Resources					Pension Expenses	
Hazardous Employers	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	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual 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	
																Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions
JEFFERSON CO SHERIFF	39932	\$ 26,504,142	\$ 575,655	\$ 166,444	\$ 2,290,391	\$ -	\$ 3,032,490	\$ -	\$ -	\$ -	\$ 1,252,892	\$ 1,252,892	\$ 2,546,911	\$(322,910)	\$ 2,224,001	
KENTON CO SHERIFF	39934	4,392,279	95,398	27,583	379,565	121,469	624,015	-	-	-	-	-	422,075	31,307	453,382	
CAMPBELL CO SHERIFF	39936	974,167	21,158	6,118	84,184	-	111,460	-	-	-	125,905	125,905	93,612	(32,450)	61,163	
FAYETTE CO SHERIFF	39938	5,457,180	118,527	34,271	471,589	279,186	903,573	-	-	-	-	-	524,407	71,955	596,362	
DAVISS CO SHERIFF	39940	4,985,576	108,284	31,309	430,835	-	570,428	-	-	-	-	230,005	230,005	479,088	(59,280)	419,809
HARDIN COUNTY SHERIFF	39944	3,736,349	81,151	23,464	322,882	-	427,497	-	-	-	-	52,272	52,272	359,044	(13,472)	345,572
WARREN COUNTY SHERIFF	39946	5,781,912	125,580	36,310	499,652	101,115	762,657	-	-	-	-	-	555,612	26,061	581,672	
BOONE COUNTY SHERIFF	39948	24,420,144	530,392	153,357	2,110,299	-	2,794,048	-	-	-	-	428,012	428,012	2,346,650	(110,312)	2,236,337
MADISON COUNTY SHERIFF	39952	2,179,244	47,332	13,686	188,322	32,400	281,740	-	-	-	-	-	209,414	8,351	217,765	
BULLITT CO SHERIFF	39962	4,830,512	104,916	30,335	417,435	-	552,686	-	-	-	-	222,476	222,476	464,187	(57,339)	406,848
CITY OF ANCHORAGE	A156	1,351,809	29,361	8,489	116,818	-	154,668	-	-	-	-	164,049	164,049	129,902	(42,281)	87,621
BELLEVUE/DAYTON FIRE	AB19	3,107,679	67,497	19,516	268,554	149,348	504,915	-	-	-	-	-	298,632	38,492	337,124	
CAMPBELL CO FIRE DIST 1	AC19	1,016,784	22,084	6,385	87,867	13,091	129,427	-	-	-	-	-	97,708	3,374	101,082	
SOUTHERN CAMPBELL F DIST	AD19	865,570	18,800	5,436	74,799	-	99,035	-	-	-	-	60,288	60,288	83,177	(15,538)	67,639
SOMERSET POLICE & FIRE	AJ00	418,264	9,084	2,627	36,145	-	47,856	-	-	-	1,082,575	1,082,575	40,193	(279,014)	(238,821)	
ALLEN CO AMBULANCE SVC	AS02	1,995,533	43,342	12,532	172,447	-	228,320	-	-	-	-	68,504	68,504	191,760	(17,656)	174,105
WOODFORD CO FIRE DISTRICT	AS20	558,494	12,130	3,507	48,263	1,632	65,532	-	-	-	-	-	-	53,668	421	54,089
BURLINGTON FIRE PRO DIST	B008	3,782,059	82,144	23,751	326,832	-	432,727	-	-	-	-	60,901	60,901	363,436	(15,696)	347,740
CITY OF HILLVIEW	B015	1,658,853	36,029	10,417	143,352	11,404	201,203	-	-	-	-	-	159,407	2,939	162,346	
CITY OF BELLEFONTE	B045	397,981	8,644	2,499	34,392	40,685	86,221	-	-	-	-	-	-	38,244	10,486	48,730
CITY OF HARLAN	B048	254,735	1,600	2,499	22,013	3,984	33,129	-	-	-	-	-	-	24,479	1,027	25,505
BUECHEL FIRE PROTECT DIST	B256	2,094,745	45,497	13,155	181,020	21,124	260,796	-	-	-	-	-	201,294	5,444	206,739	
CITY OF LUDLOW	B259	1,409,219	30,607	8,850	121,780	-	161,237	-	-	-	-	89,064	89,064	135,419	(22,955)	112,464
ANCHORAGE FIRE PROTECTION	B456	2,906,321	63,124	18,252	251,154	91,778	424,307	-	-	-	-	-	-	279,282	23,654	302,937
LOUISVILLE AIRPORT AUTHOR	B656	6,115,791	132,832	38,407	528,504	-	699,742	-	-	-	-	91,533	91,533	587,696	(23,591)	564,105
LAKE DREAMLAND FIRE DIST	B956	610,808	13,266	3,836	52,784	156,108	225,994	-	-	-	-	-	-	58,696	40,234	98,930
FAIRDALE FIRE DISTRICT	C156	2,437,224	52,935	15,306	210,616	30,765	309,621	-	-	-	-	-	-	234,205	7,929	242,134
LOUISVILLE/JEFF CO METRO	C256	423,013,298	9,187,609	2,656,496	36,555,256	-	48,399,361	-	-	-	1,151,516	1,151,516	40,649,394	(296,782)	40,352,612	
INDIAN HILLS POLICE DEPT	C356	908,649	19,735	5,706	78,522	4,464	108,427	-	-	-	-	-	-	87,316	1,150	88,467
CITY OF PEMBROKE	D024	99,280	2,156	623	8,579	1,079	12,438	-	-	-	-	-	-	9,540	278	9,818
CITY OF LEWISBURG	D071	137,125	2,978	861	11,850	-	15,689	-	-	-	-	-	-	13,177	(1,164)	12,013
CITY OF COAL RUN VILLAGE	D098	344,516	7,483	2,164	29,772	-	39,418	-	-	-	-	4,517	4,517	33,106	(1,263)	31,843
SIMPSONVILLE RURAL FIRE	D106	546,914	11,879	3,435	47,262	50,318	112,893	-	-	-	-	-	-	52,556	12,968	65,524
ZONETON FIRE PROT DIST	G015	1,877,509	40,778	11,791	162,247	126,463	341,280	-	-	-	-	-	-	180,419	32,594	213,013
SHELBY CO SUB FIRE DIST	G506	208,262	4,523	1,308	17,997	5,779	29,607	-	-	-	-	-	-	20,013	1,489	21,502
CITY OF SCOTTSVILLE	J002	757,855	16,460	4,759	65,491	-	86,710	-	-	-	-	84,275	84,275	72,826	(21,720)	51,106
CITY OF LAWRENCEBURG	J003	1,883,553	40,910	11,829	162,770	14,850	230,358	-	-	-	-	-	-	181,000	3,827	184,827
CITY OF MIDDLESBORO	J007	6,188,775	134,417	38,865	534,811	-	708,093	-	-	-	-	20,606	20,606	594,709	(5,311)	589,398
CITY OF HOPKINSVILLE	J024	25,309,788	549,714	158,944	2,187,179	-	2,895,837	-	-	-	114,924	114,924	2,432,140	(29,620)	2,402,520	
CITY OF FRANKFORT	J037	23,159,760	503,017	145,442	2,001,381	47,650	2,697,490	-	-	-	-	-	-	2,225,533	12,281	2,237,814
CITY OF LANCASTER	J040	888,157	19,290	5,578	76,751	-	101,619	-	-	-	-	56,510	56,510	85,347	(14,565)	70,783
KENTON COUNTY AIRPORT BD	J059	21,200,787	460,469	133,140	1,832,094	210,682	2,636,384	-	-	-	-	-	-	2,037,286	54,299	2,091,586
CITY OF LONDON	J063	5,136,264	111,557	32,255	443,857	38,295	625,964	-	-	-	-	-	-	493,568	9,870	503,438
CITY OF WHITESBURG	J067	904,063	19,636	5,677	78,126	-	103,439	-	-	-	-	5,551	5,551	86,876	(1,431)	85,445
CITY OF HARRODSBURG	J084	1,722,033	37,402	10,814	148,812	-	197,028	-	-	-	-	419,394	419,394	165,478	(108,091)	57,387
CITY OF BARDSTOWN	J090	4,954,109	107,600	31,111	428,116	-	566,828	-	-	-	-	63,961	63,961	476,064	(16,485)	459,579
CITY OF SOMERSET	J100	14,149,167	307,312	88,856	1,222,719	-	1,618,887	-	-	-	-	18,148	18,148	1,359,662	(4,677)	1,354,985
CITY OF MORGANFIELD	J113	729,792	15,851	4,583	63,066	-	83,500	-	-	-	-	52,972	52,972	70,129	(13,653)	56,477
CITY OF CORBIN	J118	4,387,259	95,289	27,552	379,131	-	501,971	-	-	-	-	481,650	481,650	421,593	(124,137)	297,516
CITY OF JEFFERSONTOWN	J156	12,495,245	271,390	78,469	1,079,793	83,543	1,513,195	-	-	-	-	-	-	1,200,729	21,532	1,222,260
BOYD CO AMBULANCE SERVICE	J210	5,165,627	112,194	32,440	446,395	152,680	743,709	-	-	-	-	-	-	496,390	39,351	535,741



Hazardous Employers	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expenses		
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & 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 & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Pension Expense	Total Employer Pension Expense	
CITY OF ST MATTHEWS	J256	6,335,223	137,597	39,785	547,467	-	724,849	-	-	105,406	105,406	608,782	(27,167)	581,616	
CITY OF PARK HILLS	J259	661,751	14,373	4,156	57,186	-	75,715	-	-	35,464	35,464	63,591	(9,140)	54,451	
CITY OF ALEXANDRIA	J319	2,238,050	48,609	14,055	193,404	-	256,068	-	-	203,723	203,723	215,065	(52,506)	162,559	
CITY OF OAK GROVE	J324	1,379,808	29,969	8,665	119,238	-	157,872	-	-	84,296	84,296	132,592	(21,726)	110,867	
CITY OF WEST BUECHEL	J356	151,341	3,287	950	13,078	44,588	61,903	-	-	-	-	14,543	11,492	26,035	
CITY OF FORT WRIGHT	J359	3,157,084	68,570	19,826	272,824	-	361,220	-	-	91,697	91,697	303,379	(23,633)	279,746	
CANNONSBURG VOL FIRE DEPT	J410	255,722	5,554	1,606	22,099	-	29,259	-	-	69,828	69,828	24,574	(17,997)	6,577	
CITY OF COLD SPRING	J419	2,007,324	43,598	12,606	173,466	9,055	238,725	-	-	-	-	192,894	2,334	195,227	
CITY OF SHIVELY	J456	8,308,865	180,464	52,179	718,022	139,050	1,089,714	-	-	-	-	798,439	35,838	834,277	
CITY OF CATLETTSBURG	J510	1,251,948	27,192	7,862	108,189	10,140	153,383	-	-	-	-	120,306	2,613	122,919	
CITY OF FORT THOMAS	J619	9,197,818	199,771	57,762	794,842	-	1,052,375	-	-	510,877	510,877	883,863	(131,669)	752,193	
CITY OF SOUTHGATE	J719	53,057	1,152	333	4,585	-	6,071	-	-	69,151	69,151	5,098	(17,823)	(12,724)	
CITY OF PROSPECT	J756	692,773	15,047	4,351	59,867	-	79,264	-	-	175,918	175,918	66,572	(45,340)	21,232	
CITY OF BELLEVUE	J819	2,194,939	47,673	13,784	189,679	88,012	339,148	-	-	-	-	210,922	22,684	233,606	
CITY OF VILLA HILLS	J859	838,062	18,202	5,263	72,422	-	95,887	-	-	56,779	56,779	80,533	(14,634)	65,900	
CITY OF DAYTON	J919	1,301,170	28,261	8,171	112,442	-	148,874	-	-	63,305	63,305	125,036	(16,316)	108,720	
OKOLONA FIRE DISTRICT	J956	5,801,411	126,003	36,432	501,337	-	663,772	-	-	323,632	323,632	557,486	(83,410)	474,075	
CITY OF INDEPENDENCE	J959	5,609,605	121,837	35,228	484,761	115,570	757,396	-	-	-	-	539,054	29,786	568,840	
CITY OF COLUMBIA	K001	1,553,656	33,745	9,757	134,261	-	177,763	-	-	6,728	6,728	149,298	(1,734)	147,564	
CITY OF ASHLAND	K010	18,386,060	399,335	115,463	1,588,856	503,608	2,607,262	-	-	-	-	1,766,805	129,796	1,896,601	
CITY OF DANVILLE	K011	6,785,945	147,387	42,615	586,416	-	776,419	-	-	289,448	289,448	652,094	(74,600)	577,494	
CITY OF MORGANTOWN	K016	491,151	10,668	3,084	42,443	11,036	67,231	-	-	-	-	47,197	2,844	50,041	
CITY OF MURRAY	K018	9,909,090	215,220	62,228	856,307	953,761	2,087,517	-	-	-	-	952,212	245,815	1,198,027	
CITY OF NEWPORT	K019	14,493,582	314,792	91,019	1,252,482	101,505	1,759,798	-	-	-	-	1,392,758	26,161	1,418,919	
CITY OF MANCHESTER	K026	1,198,924	26,040	7,529	103,607	47,417	184,593	-	-	-	-	115,210	12,221	127,431	
CITY OF BURKESVILLE	K029	605,398	13,149	3,802	52,316	5,266	74,533	-	-	-	-	58,176	1,357	59,533	
LEX/FAYETTE URBAN CO GOVT	K034	36,693,782	796,968	230,435	3,170,942	1,137,392	5,335,737	-	-	-	-	3,526,083	293,142	3,819,225	
CITY OF WILLIAMSTOWN	K041	1,052,717	22,864	6,611	90,972	-	120,447	-	-	65,778	65,778	101,161	(16,953)	84,208	
CITY OF LEITCHFIELD	K043	1,913,789	41,566	12,018	165,383	108,048	327,016	-	-	-	-	183,905	27,847	211,753	
CITY OF CYNTHIANA	K049	3,693,014	80,210	23,192	319,137	-	422,539	-	-	85,461	85,461	354,880	(22,026)	332,853	
CITY OF BEATTYVILLE	K065	536,768	11,658	3,371	46,386	25,955	87,369	-	-	-	-	51,581	6,689	58,270	
CITY OF RUSSELLVILLE	K071	4,060,816	88,199	25,502	350,921	29,264	493,885	-	-	-	-	390,223	7,542	397,766	
CITY OF LEBANON	K078	1,837,328	39,906	11,538	158,775	4,170	214,389	-	-	-	-	176,558	1,075	177,633	
CITY OF BENTON	K079	1,135,761	24,668	7,133	98,148	-	129,949	-	-	56,051	56,051	109,141	(14,446)	94,695	
CITY OF STANTON	K099	747,507	16,235	4,694	64,597	53,008	138,534	-	-	-	-	71,832	13,662	85,493	
CITY OF MOREHEAD	K103	2,651,429	57,588	16,651	229,127	44,961	348,326	-	-	-	-	254,789	11,588	266,377	
CITY OF GEORGETOWN	K105	15,196,257	330,054	95,432	1,313,205	314,420	2,053,110	-	-	-	-	1,460,282	81,036	1,541,318	
CITY OF SHELBYVILLE	K106	6,996,710	151,965	43,939	604,630	162,347	962,881	-	-	-	-	672,348	41,842	714,190	
CITY OF TAYLORSVILLE	K108	326,746	7,097	2,052	28,236	-	37,385	-	-	252,502	252,502	31,399	(65,078)	(33,679)	
CITY OF CADIZ	K111	1,021,654	22,190	6,416	88,288	-	116,893	-	-	18,645	18,645	98,176	(4,805)	93,370	
CITY OF BOWLING GREEN	K114	38,726,554	841,119	243,200	3,346,607	441,070	4,871,996	-	-	-	-	3,721,422	113,678	3,835,100	
CITY OF SPRINGFIELD	K115	827,062	17,963	5,194	71,472	11,218	105,847	-	-	-	-	79,476	2,891	82,368	
CITY OF VERSAILLES	K120	7,416,877	161,090	46,578	640,939	9,415	858,022	-	-	-	-	712,724	2,427	715,150	
CITY OF FERGUSON	K200	8,366	182	53	723	-	957	-	-	64,378	64,378	804	(16,592)	(15,788)	
JEFFERSONTOWN FIRE DIST	K256	7,334,657	159,305	46,061	633,834	-	839,200	-	-	84,265	84,265	704,823	(21,718)	683,105	
MT WASHINGTON FIRE P DIST	K315	2,180,245	47,354	13,692	188,409	52,296	301,750	-	-	-	-	209,510	13,478	222,989	
CITY OF SILVER GROVE	K319	136,183	2,958	855	11,768	-	15,582	-	-	4,559	4,559	13,087	(1,175)	11,911	
ST MATTHEWS FIRE DIST.	K356	5,789,958	125,755	36,361	500,347	143,360	805,822	-	-	-	-	556,385	36,948	593,333	
CITY OF SMITHS GROVE	K414	94,908	2,061	596	8,202	-	10,859	-	-	8,680	8,680	9,120	(2,237)	6,883	
ALEXANDRIA FIRE DISTRICT	K419	2,643,506	57,415	16,601	228,442	168,887	471,346	-	-	-	-	254,027	43,528	297,555	
CAMP TAYLOR FIRE PRO DIST	K456	1,028,601	22,341	6,460	88,858	5,965	123,653	-	-	-	-	98,843	1,537	100,381	
CITY OF TAYLOR MILL	K559	3,857,589	83,785	24,225	333,359	58,620	499,989	-	-	-	-	370,694	15,108	385,803	
MCMAHAN FIRE PRO DIST 14	K656	1,414,111	30,714	8,881	122,202	191,257	353,053	-	-	-	-	135,889	49,293	185,182	



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	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & 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 & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense		
CITY OF EDGEWOOD	K659	4,567,926	99,213	28,686	394,743	312,820	835,463	-	-	-	-	-	-	438,954	80,624	519,578
CENTRAL CAMPBELL CO FIRE	K719	3,222,862	69,999	20,239	278,508	-	368,746	-	-	-	182,984	182,984	-	309,700	(47,161)	262,539
LAKESIDE/CRESTVIEWHLS POL	K759	1,953,434	42,427	12,267	168,809	25,435	248,939	-	-	-	-	-	-	187,715	6,555	194,270
HIGHVIEW FIRE DISTRICT	K856	1,968,351	42,751	12,361	170,098	32,636	257,846	-	-	-	-	-	-	189,148	8,411	197,560
CITY OF FORT MITCHELL	K859	3,892,713	84,548	24,446	336,394	178,296	623,683	-	-	-	-	-	-	374,070	45,952	420,022
ADAIR CO AMBULANCE SER	L001	1,556,669	33,810	9,776	134,522	20,775	198,882	-	-	-	-	-	-	149,588	5,354	154,942
CITY OF GLASGOW	L005	8,497,592	184,563	53,364	734,331	25,271	997,529	-	-	-	-	-	-	816,575	6,513	823,088
CITY OF PARIS	L009	4,895,682	106,331	30,745	423,067	-	560,143	-	-	-	42,041	42,041	-	470,450	(10,835)	459,615
CITY OF MT WASHINGTON	L015	2,139,271	46,464	13,434	184,868	37,149	281,915	-	-	-	-	-	-	205,573	9,575	215,147
CITY OF WINCHESTER	L025	13,963,426	303,278	87,689	1,206,668	139,424	1,737,059	-	-	-	-	-	-	1,341,813	35,934	1,377,747
EDMONSON CO AMBULANCE DIS	L031	821,244	17,837	5,157	70,969	-	93,963	-	-	-	30,894	30,894	-	78,917	(7,962)	70,955
CITY OF FLEMINGSBURG	L035	777,315	16,883	4,881	67,173	14,900	103,837	-	-	-	-	-	-	74,696	3,840	78,536
CITY OF WARSAW	L039	334,319	7,261	2,100	28,891	-	38,251	-	-	-	-	-	-	32,126	(7,146)	24,981
GREEN CO AMBULANCE SVC	L044	938,106	20,375	5,891	81,068	-	107,334	-	-	-	55,026	55,026	-	90,147	(14,182)	75,965
CITY OF MUNFORDVILLE	L050	226,121	4,911	1,420	19,541	34,336	60,208	-	-	-	-	-	-	21,729	8,849	30,578
CITY OF EMINENCE	L052	799,026	17,354	5,018	69,049	-	91,421	-	-	-	9,539	9,539	-	76,782	(2,458)	74,324
CITY OF NICHOLASVILLE	L057	14,840,831	322,334	93,199	1,282,490	236,969	1,934,993	-	-	-	-	-	-	1,426,127	61,074	1,487,202
CITY OF BARBOURVILLE	L061	1,395,644	30,313	8,765	120,606	-	159,684	-	-	-	133,931	133,931	-	134,114	(34,518)	99,596
CITY OF EDDYVILLE	L072	345,038	7,494	2,167	29,817	235,896	275,374	-	-	-	-	-	-	33,156	60,798	93,954
CITY OF PADUCAH	L073	25,218,200	547,725	158,369	2,179,264	109,688	2,995,046	-	-	-	-	-	-	2,423,339	28,270	2,451,609
CITY OF SALYERSVILLE	L077	458,392	9,956	2,879	39,613	26,792	79,239	-	-	-	-	-	-	44,409	6,905	50,954
CITY OF TOMPKINSVILLE	L086	831,088	18,051	5,219	71,820	16,428	111,518	-	-	-	-	-	-	79,863	4,234	84,097
CITY OF NEW HAVEN	L090	126,434	2,746	794	10,926	571	15,037	-	-	-	-	-	-	12,150	147	12,297
CITY OF FRANKLIN	L107	2,829,622	61,458	17,770	244,526	-	323,753	-	-	-	43,561	43,561	-	271,912	(11,227)	260,685
SPENCER CO FIRE DIST	L108	300,974	6,537	1,890	26,009	-	34,436	-	-	-	62,493	62,493	-	28,922	(16,107)	12,815
CITY OF ELKTON	L110	287,278	6,240	1,804	24,826	-	32,869	-	-	-	17,379	17,379	-	27,606	(4,479)	23,127
ELSMERE FIRE PROTECTION	L159	1,786,455	38,801	11,219	154,379	-	204,398	-	-	-	71,428	71,428	-	171,669	(18,409)	153,260
EASTWOOD FIRE PROT DIST	L356	2,536,576	55,093	15,930	219,202	-	290,224	-	-	-	53,078	53,078	-	243,752	(13,680)	230,072
HARRODS CREEK FIRE DIST	L456	5,579,693	121,188	35,040	482,177	-	638,405	-	-	-	141,232	141,232	-	536,180	(36,400)	499,780
LYNDON FIRE PROTECT DIST	L556	4,167,551	90,517	26,172	360,144	-	476,833	-	-	-	45,632	45,632	-	400,480	(11,761)	388,719
FERN CREEK FIRE PROT DIST	L656	2,564,450	55,698	16,105	221,610	20,989	314,402	-	-	-	-	-	-	246,430	5,409	251,840
PLEASURE RIDGE PARK FIRE	L756	6,483,745	140,823	40,717	560,301	354,392	1,096,234	-	-	-	-	-	-	623,054	91,338	714,392
WORTHINGTON FIRE DEPT	L956	5,707,278	123,959	35,841	493,202	432,584	1,085,586	-	-	-	-	-	-	548,440	111,491	659,931
CITY OF HARDINSBURG	M014	313,604	6,811	1,969	27,100	-	35,881	-	-	-	28,011	28,011	-	30,136	(7,219)	22,916
BULLITT CO FISCAL COURT	M015	2,179,919	47,347	13,690	188,381	-	249,417	-	-	-	126,726	126,726	-	209,479	(32,661)	176,818
CITY OF MAYFIELD	M042	7,560,374	164,207	47,479	653,340	-	865,025	-	-	-	2,717	2,717	-	726,513	(700)	725,813
CITY OF DAWSON SPRINGS	M054	579,908	12,595	3,642	50,113	-	66,351	-	-	-	58,704	58,704	-	55,726	(15,130)	40,596
KENTON COUNTY FISCAL CT	M059	8,720,107	189,396	54,762	753,560	383	998,100	-	-	-	-	-	-	837,957	99	838,056
CITY OF STANFORD	M069	1,068,456	23,206	6,710	92,332	82,289	204,537	-	-	-	-	-	-	102,673	21,208	123,882
CITY OF RICHMOND	M076	16,000,004	347,511	100,479	1,382,662	201,251	2,031,902	-	-	-	-	-	-	1,537,518	51,869	1,589,387
CITY OF MAYSVILLE	M081	4,351,048	94,502	27,324	376,002	-	497,828	-	-	-	314,602	314,602	-	418,113	(81,083)	337,030
CITY OF EDMONTON	M085	746,024	16,203	4,685	64,469	29,774	115,131	-	-	-	-	-	-	71,689	7,674	79,363
CITY OF FALMOUTH	M096	723,910	15,723	4,546	62,558	-	82,827	-	-	-	109,567	109,567	-	69,564	(28,239)	41,325
CITY OF CAMPBELLSVILLE	M109	3,840,827	83,421	24,120	331,910	52,166	491,617	-	-	-	-	-	-	369,084	13,445	382,528
CITY OF GUTHRIE	M110	356,069	7,734	2,236	30,770	-	40,740	-	-	-	14,999	14,999	-	34,216	(3,866)	30,351
CITY OF STURGIS	M113	35,783	777	225	3,092	-	4,094	-	-	-	45,801	45,801	-	3,439	(11,804)	(8,366)
WHITLEY CO FISCAL COURT	M118	336,617	7,311	2,114	29,089	-	38,514	-	-	-	53,545	53,545	-	32,347	(13,800)	18,547
CITY OF PIONEER VILLAGE	M315	427,772	9,291	2,686	36,966	4,558	53,501	-	-	-	-	-	-	41,107	1,175	42,281
MIDDLETOWN FIRE PROT DIST	M356	7,641,097	165,960	47,986	660,316	164,151	1,038,412	-	-	-	-	-	-	734,270	42,307	776,577
CITY OF FLORENCE	N008	22,231,240	482,850	139,611	1,921,142	754,244	3,297,846	-	-	-	-	-	-	2,136,307	194,393	2,330,700
CITY OF PERRYVILLE	N011	4,505	98	28	389	3,080	3,596	-	-	-	-	-	-	433	794	1,227
CITY OF BROOKSVILLE	N012	174,644	3,793	1,097	15,092	1,908	21,890	-	-	-	-	-	-	16,782	492	17,274
CITY OF HORSE CAVE	N050	148,354	3,222	932	12,820	15,325	32,299	-	-	-	-	-	-	14,256	3,950	18,206
CITY OF HENDERSON	N051	17,094,694	371,287	107,354	1,477,261	595,313	2,551,215	-	-	-	-	-	-	1,642,712	153,431	1,796,143



Hazardous Employers	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expenses	
			Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & 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 & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Pension Expense	Total Employer Pension Expense
CITY OF MADISONVILLE	N054	16,374,689	355,649	102,832	1,415,040	-	1,873,521	-	-	360,611	360,611	1,573,523	(92,941)	1,480,582
CITY OF AUBURN	N071	87,872	1,909	552	7,594	-	10,054	-	-	76,323	76,323	8,444	(19,671)	(11,227)
MADISON CO EMS	N076	6,505,842	141,303	40,856	562,211	-	744,370	-	-	142,987	142,987	625,178	(36,852)	588,326
CITY OF MT STERLING	N087	2,785,491	60,499	17,493	240,712	-	318,704	-	-	13,399	13,399	267,671	(3,453)	264,218
MORGAN CO AMBULANCE SERV	N088	831,343	18,056	5,221	71,842	-	95,119	-	-	174,041	174,041	79,888	(44,856)	35,032
CITY OF LAGRANGE	N093	2,064,039	44,830	12,962	178,367	-	236,158	-	-	18,639	18,639	198,343	(4,804)	193,540
CITY OF OWENTON	N094	474,157	10,298	2,978	40,975	14,520	68,771	-	-	-	-	45,564	3,742	49,306
CITY OF CLAY CITY	N099	206,188	4,478	1,295	17,818	-	23,591	-	-	8,821	8,821	19,814	(2,274)	17,540
CITY OF BURNSIDE	N100	384,714	8,356	2,416	33,246	40,933	84,950	-	-	-	-	36,969	10,550	47,519
CITY OF JAMESTOWN	N104	700,839	15,222	4,401	60,564	-	80,187	-	-	14,420	14,420	67,347	(3,717)	63,630
CITY OF PINEVILLE	P007	1,046,278	22,725	6,571	90,416	-	119,711	-	-	32,022	32,022	100,542	(8,253)	92,289
CITY OF LEBANON JUNCTION	P015	218,891	4,754	1,375	18,916	-	25,045	-	-	76,451	76,451	21,034	(19,704)	1,330
ESTILL COUNTY EMS	P033	1,457,504	31,656	9,153	125,952	268,692	435,454	-	-	-	-	140,059	69,251	209,309
CITY OF DRY RIDGE	P041	1,514,912	32,903	9,514	130,913	57,793	231,122	-	-	-	-	145,575	14,895	160,470
CITY OF CLARKSON	P043	67,553	1,467	424	5,838	-	7,729	-	-	15,674	15,674	6,491	(4,040)	2,452
CITY OF CALVERT CITY	P079	931,646	20,235	5,851	80,509	-	106,595	-	-	71,479	71,479	89,526	(18,423)	71,104
SOUTH OLDHAM FIRE DEPT	P093	1,752,203	38,057	11,004	151,419	10,552	211,031	-	-	-	-	168,378	2,720	171,097
CITY OF MONTICELLO	P116	1,441,575	31,310	9,053	124,576	72,085	237,024	-	-	-	-	138,528	18,579	157,107
CITY OF SLAY	P117	127,753	2,775	802	11,040	-	14,617	-	-	55,458	55,458	12,276	(14,293)	(2,017)
CITY OF SHEPHERDSVILLE	R015	6,662,849	144,713	41,842	575,779	383,572	1,145,907	-	-	-	-	640,265	98,859	739,124
CITY OF PRINCETON	R017	2,034,948	44,198	12,779	175,853	224,344	457,174	-	-	-	-	195,548	57,821	253,369
CITY OF PRESTONSBURG	R036	-	-	-	-	-	-	-	-	37,932	37,932	-	(9,776)	(9,776)
CITY OF RUSSELL	R045	2,435,984	52,908	15,298	210,509	35,459	314,174	-	-	-	-	234,086	9,139	243,224
CITY OF WILMORE	R057	1,154,631	25,078	7,251	99,779	82,882	214,990	-	-	-	-	110,954	21,361	132,315
CITY OF RUSSELL SPRINGS	R104	1,018,235	22,115	6,394	87,992	51,213	167,715	-	-	-	-	97,847	13,199	111,046
INDEPENDENCE FIRE DIST	TS59	7,311,611	158,804	45,916	631,843	1,690	838,253	-	-	-	-	702,608	435	703,044
ADAIR COUNTY FISCAL COURT	V001	1,583,350	34,389	9,943	136,827	-	181,160	-	-	125,507	125,507	152,152	(32,347)	119,805
ALLEN COUNTY FISCAL COURT	V002	1,194,683	25,948	7,503	103,240	-	136,690	-	-	104,961	104,961	114,803	(27,052)	87,751
ANDERSON CO FISCAL COURT	V003	1,640,220	35,625	10,300	141,742	-	187,667	-	-	123,315	123,315	157,617	(31,782)	125,834
BARREN CO FISCAL CT	V005	4,548,954	98,801	28,567	393,104	-	520,472	-	-	101,877	101,877	437,131	(26,257)	410,874
BELL CO FISCAL CT	V007	1,146,524	24,902	7,200	99,078	32,610	163,791	-	-	-	-	110,175	8,405	118,580
BOONE CO FISCAL CT	V008	5,536,269	120,245	34,767	478,424	319,550	952,986	-	-	-	-	532,007	82,358	614,365
BOURBON CO FISCAL COURT	V009	1,041,310	22,617	6,539	89,986	-	119,142	-	-	34,494	34,494	100,065	(8,890)	91,174
BOYLE COUNTY FISCAL COURT	V011	4,892,647	106,266	30,726	422,805	-	559,796	-	-	49,392	49,392	470,158	(12,730)	457,428
BRACKEN CO FISCAL COURT	V012	463,657	10,070	2,912	40,068	104,585	157,634	-	-	-	-	44,555	26,955	71,510
BREATHITT CO FISCAL COURT	V013	336,528	7,309	2,113	29,082	-	38,504	-	-	10,786	10,786	32,339	(2,780)	29,559
CALDWELL CO FISCAL COURT	V017	1,113,463	24,184	6,992	96,221	-	127,398	-	-	28,618	28,618	106,998	(7,376)	99,622
CAMPBELL CO FISCAL CT	V019	4,892,457	106,261	30,724	422,788	-	559,774	-	-	229,653	229,653	470,140	(59,189)	410,951
CASEY CO FISCAL COURT	V023	837,490	18,190	5,259	72,373	10,801	106,623	-	-	-	-	80,478	2,784	83,262
CLARK COUNTY FISCAL COURT	V025	4,632,138	100,607	29,090	400,292	150,252	680,241	-	-	-	-	445,125	38,725	483,849
DAVIESS CO FISCAL COURT	V030	10,498,244	228,016	65,928	907,220	262,481	1,463,645	-	-	-	-	1,008,827	67,650	1,076,477
ELLIOTT CO FISCAL CT	V032	249,284	5,414	1,565	21,542	6,037	34,559	-	-	-	-	23,955	1,556	25,511
FLEMING CO FISCAL COURT	V035	764,761	16,610	4,803	66,088	-	87,501	-	-	93,173	93,173	73,490	(24,014)	49,476
FRANKLIN CO FISCAL COURT	V037	11,445,969	248,600	71,880	989,119	1,018,701	2,328,300	-	-	-	-	1,099,899	262,552	1,362,450
GRANT COUNTY FISCAL COURT	V041	1,865,070	40,508	11,713	161,173	42,980	256,373	-	-	179,224	179,224	11,077	(195,051)	190,301
GRAYSON CO FISCAL COURT	V043	8,081,898	175,534	50,754	698,408	-	924,696	-	-	604,372	604,372	776,629	(155,766)	620,863
HARDIN CO FISCAL COURT	V047	12,521,552	271,961	78,635	1,082,067	-	1,432,662	-	-	466,340	466,340	1,203,256	(120,191)	1,083,066
HARRISON CO FISCAL COURT	V049	1,595,055	34,644	10,017	137,839	-	182,499	-	-	73,010	73,010	153,277	(18,817)	134,460
HENRY CO FISCAL COURT	V052	805,536	17,496	5,059	69,611	-	92,166	-	-	32,690	32,690	77,408	(8,425)	68,983
HOPKINS CO FISCAL COURT	V054	4,842,361	105,173	30,410	418,459	-	554,042	-	-	756,799	756,799	465,326	(195,051)	270,275



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 Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual 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
JESSAMINE CO FISCAL COURT	V057	7,170,922	155,748	45,033	619,685	-	820,466	-	-	93,563	93,563	689,089	(24,114)	664,974
KNOTT CO FISCAL CT	V060	488,274	10,605	3,066	42,195	-	55,866	-	-	108,596	108,596	46,921	(27,989)	18,932
LARUE CO FISCAL COURT	V062	482,561	10,481	3,030	41,701	28,826	84,039	-	-	-	-	46,372	7,429	53,801
LAUREL COUNTY FISCAL COURT	V063	2,069,321	44,944	12,995	178,823	-	236,763	-	-	103,102	103,102	198,851	(26,573)	172,278
LETCHER CO FISCAL COURT	V067	1,806,582	39,238	11,345	156,118	-	206,701	-	-	75,271	75,271	173,603	(19,400)	154,204
LIVINGSTON CO FISCAL CT	V070	893,058	19,397	5,608	77,175	12,260	114,439	-	-	-	-	85,818	3,160	88,978
LYON COUNTY FISCAL COURT	V072	548,535	11,914	3,445	47,402	6,211	68,972	-	-	-	-	52,711	1,601	54,312
MCCRACKEN CO FISCAL COURT	V073	11,759,028	255,399	73,846	1,016,172	-	1,345,417	-	-	113,681	113,681	1,129,982	(29,299)	1,100,683
MADISON CO FISCAL COURT	V076	2,048,868	44,500	12,867	177,056	11,643	246,066	-	-	-	-	196,886	3,001	199,886
MARION CO FISCAL COURT	V078	985,545	21,405	6,189	85,167	3,878	116,640	-	-	-	-	94,706	1,000	95,705
MARSHALL CO FISCAL COURT	V079	6,237,827	135,482	39,173	539,050	-	713,705	-	-	98,358	98,358	599,423	(25,350)	574,073
MASON CO FIS CT	V081	1,568,838	34,074	9,852	135,573	-	179,500	-	-	146,449	146,449	150,757	(37,745)	113,013
MENEFEE CO FISCAL COURT	V083	519,860	11,291	3,265	44,924	-	59,480	-	-	64,716	64,716	49,956	(16,680)	33,276
MONTGOMERY CO FISCAL CT	V087	1,964,959	42,678	12,340	169,805	11,252	236,074	-	-	-	-	188,822	2,900	191,722
MORGAN CO FISCAL CT	V088	787,711	17,109	4,947	68,071	10,908	101,034	-	-	-	-	75,695	2,811	78,506
NELSON CO FISCAL CT	V090	3,430,482	74,508	21,543	296,450	-	392,501	-	-	123,026	123,026	329,652	(31,708)	297,944
OLDHAM CO FISCAL COURT	V093	10,160,243	220,675	63,806	878,011	54,467	1,216,958	-	-	-	-	976,347	14,038	990,385
OWEN COUNTY FISCAL COURT	V094	473,326	10,280	2,972	40,903	7,211	61,367	-	-	-	-	45,484	1,858	47,343
PENDLETON CO FISCAL COURT	V096	962,178	20,898	6,042	83,148	-	110,088	-	-	3,084	3,084	92,460	(795)	91,666
PULASKI CO FISCAL CT	V100	7,091,923	154,033	44,537	612,858	-	811,427	-	-	296,882	296,882	681,497	(76,516)	604,981
ROWAN CO FISCAL COURT	V103	2,758,469	59,912	17,323	238,377	-	315,612	-	-	329,397	329,397	265,075	(84,896)	180,179
SCOTT CO FISCAL CT	V105	16,606,286	360,679	104,286	1,435,054	122,172	2,022,192	-	-	-	-	1,595,778	31,488	1,627,266
SHELBY CO FISCAL COURT	V106	10,306,938	223,861	64,727	890,688	109,201	1,288,477	-	-	-	-	990,444	28,145	1,018,588
SIMPSON CO FISCAL COURT	V107	1,310,990	28,474	8,233	113,291	-	149,998	-	-	50,966	50,966	125,979	(13,136)	112,844
SPENCER CO TREASURER	V108	2,899,693	62,980	18,210	250,581	112,843	444,613	-	-	-	-	278,646	29,083	307,729
TAYLOR COUNTY FISCAL COURT	V109	1,112,254	24,158	6,985	96,117	23,255	150,514	-	-	-	-	106,882	5,994	112,875
TRIMBLE CO FISCAL COURT	V112	252,449	5,483	1,585	21,816	-	28,884	-	-	7,815	7,815	24,259	(2,014)	22,245
UNION COUNTY FISCAL COURT	V113	686,961	14,920	4,314	59,365	-	78,599	-	-	71,025	71,025	66,013	(18,305)	47,708
WASHINGTON CO FIS COURT	V115	1,057,855	22,976	6,643	91,416	-	121,035	-	-	31,266	31,266	101,654	(8,058)	93,596
CITY OF HIGHLAND HEIGHTS	V119	1,854,320	40,275	11,645	160,244	-	212,163	-	-	24,266	24,266	178,191	(6,254)	171,936
WOODFORD CO FISCAL COURT	V120	3,357,358	72,920	21,084	290,131	-	384,134	-	-	53,274	53,274	322,625	(13,730)	308,894
CITY OF ERLANGER	V159	11,769,986	255,637	73,915	1,017,119	217,809	1,564,480	-	-	-	-	1,131,035	56,136	1,187,171
CITY OF ADAIRVILLE	V171	127,466	2,768	800	11,015	31,236	45,820	-	-	-	-	12,249	8,051	20,299
CITY OF BUTLER	V196	134,226	2,915	843	11,599	-	15,358	-	-	3,269	3,269	12,898	(842)	12,056
CITY OF HAZARD	V197	167,284	3,633	1,051	14,456	-	19,140	-	-	60,095	60,095	16,075	(15,488)	587
BARREN/METCALFE CO AMB SR	V205	3,415,191	74,176	21,447	295,128	35,086	425,837	-	-	-	-	328,182	9,043	337,225
CITY OF PIKEVILLE	V298	4,884,991	106,099	30,677	422,143	59,271	618,190	-	-	-	-	469,422	15,276	484,698
CITY OF OWENSBORO	V330	28,761,709	624,688	180,622	2,485,481	-	3,290,791	-	-	37,299	37,299	2,763,852	(9,613)	2,754,239
CITY OF RADCLIFF	V347	8,552,226	185,749	53,707	739,052	200,750	1,179,259	-	-	-	-	821,825	51,740	873,564
CITY OF ELSMERE	V359	1,960,770	42,587	12,314	169,443	-	224,343	-	-	49,363	49,363	188,420	(12,723)	175,697
UNION EMERGENCY SERVICES	V408	4,208,475	91,406	26,429	363,681	175,986	657,501	-	-	-	-	404,413	45,357	449,770
CITY OF ELIZABETHTOWN	V447	14,886,788	323,333	93,488	1,286,462	201,701	1,904,983	-	-	-	-	1,430,544	51,985	1,482,528
WALTON FIRE DIST/EMS	V608	3,610,421	78,416	22,673	311,999	15,733	428,822	-	-	-	-	346,943	4,055	350,998
CITY OF VINE GROVE	V647	664,969	14,443	4,176	57,464	49,366	125,449	-	-	-	-	63,900	12,723	76,623
HEBRON FIRE PROTECTION DI	V708	6,937,107	150,670	43,565	599,479	178,788	972,502	-	-	-	-	666,620	46,079	712,700
POINT PLEASANT FIRE DIST	V808	1,919,586	41,692	12,055	165,884	207,680	427,311	-	-	-	-	184,462	53,526	237,988
CITY OF WILDER	V919	3,564,744	77,424	22,386	308,052	161,406	569,269	-	-	-	-	342,554	41,600	384,153
CITY OF COVINGTON	V959	44,623,090	969,188	280,230	3,856,164	635,870	5,741,452	-	-	-	-	4,288,049	163,884	4,451,933
CITY OF EARLINGTON	J154	-	-	-	-	-	-	-	-	25,352	25,352	-	(6,534)	(6,534)
CITY OF MEADOW VALE	K956	-	-	-	-	-	-	-	-	54,690	54,690	-	(14,095)	(14,095)
CITY OF MILLERSBURG	N009	-	-	-	-	-	-	-	-	4,985	4,985	-	(1,285)	(1,285)



		Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expenses		
					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	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 Inflows of Resources	Proportionate Share of Plan Pension Expense	Pension Expenses Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
Hazardous Employers	Employer Code	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	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 Inflows of Resources	Proportionate Share of Plan Pension Expense	Pension Expenses Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense	
MAGOFFIN CO FISCAL COURT	V077	-	-	-	-	-	-	-	-	-	48,258	48,258	-	(12,438)	(12,438)	
		\$1,535,105,880	\$33,341,628	\$9,640,365	\$132,658,215	\$16,816,880	\$192,457,088	\$-	\$-	\$-	\$16,816,880	\$16,816,880	\$147,515,750	\$(0)	\$147,515,750	



SCHEDULE C

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

This schedule summarizes the major retirement benefit provisions of CERS 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>	If a member has at least 48 months of service, the monthly benefit is 2.20% 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 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 2.50% 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.

Hazardous Early Retirement (continued):

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.

Non-Hazardous Disability

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:

<i>Members whose participation began before 9/1/2008</i>	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.
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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 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

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: 7.50% per annum, compounded annually for retirement and insurance 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	8.17%	14.90%	4.00%	12.50%	19.50%
1-2	4.81%	5.77%	4.00%	9.00%	10.00%
2-3	1.44%	1.92%	4.00%	5.50%	6.00%
3-4	1.44%	1.20%	4.00%	5.50%	5.25%
4-5	0.96%	0.96%	4.00%	5.00%	5.00%
5-6	0.96%	0.48%	4.00%	5.00%	4.50%
6-7	0.72%	0.00%	4.00%	4.75%	4.00%
7-8	0.72%	0.00%	4.00%	4.75%	4.00%
8-9	0.48%	0.00%	4.00%	4.50%	4.00%
9-10	0.48%	0.00%	4.00%	4.50%	4.00%
10 & Over	0.24%	0.00%	4.00%	4.25%	4.00%



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%	0.05%	0.05%
30	0.03%	0.03%	0.09%	0.09%
40	0.07%	0.07%	0.20%	0.20%
50	0.19%	0.19%	0.56%	0.56%
60	0.49%	0.49%	1.46%	1.46%



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	5.0%		20	22.5%	
56	6.0%		21	22.5%	
57	7.0%		22	22.5%	
58	7.0%		23	22.5%	
59	8.0%		24	30.0%	
60	9.0%	9.0%	25	33.0%	22.5%
61	15.0%	15.0%	26	33.0%	22.5%
62	18.0%	18.0%	27	36.0%	22.5%
63	18.0%	18.0%	28	39.0%	22.5%
64	18.0%	18.0%	29	55.0%	30.0%
65	18.0%	18.0%	30	33.0%	33.0%
66	18.0%	18.0%	31	33.0%	33.0%
67	18.0%	18.0%	32	50.0%	36.0%
68	18.0%	18.0%	33	40.0%	39.0%
69	18.0%	18.0%	34	40.0%	55.0%
70	18.0%	18.0%	35	40.0%	33.0%
71	18.0%	18.0%	36	40.0%	33.0%
72	18.0%	18.0%	37	40.0%	50.0%
73	18.0%	18.0%	38	40.0%	40.0%
74	18.0%	18.0%	39	40.0%	40.0%
75	100.0%	100.0%	40	40.0%	40.0%

* For members participating before September 1, 2008. If service is at least 27 years, the rate is 30%.

** For members participating on or after September 1, 2008. If age plus service is at least 87, the rate is 30%.

+ For members participating before September 1, 2008. The annual rate of service retirement is 100% at age 62.

++ 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	28.00%	20.50%
1-2	16.00%	13.00%
2-3	12.00%	10.50%
3-4	10.00%	9.00%
4-5	8.00%	8.00%
5-6	6.00%	7.00%
6-7	5.00%	7.00%
7-8	5.00%	6.00%
8-13	4.00%	6.00%
14 & Over	3.00%	6.00%

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.

ASSET VALUATION METHOD: For funding purposes, five-year market related actuarial value, as developed in Schedule B. The actuarial value of assets recognizes a portion of the difference between the market value of assets and the expected actuarial value of assets, based on the ultimate assumed valuation rate of return. The amount recognized each year is 20% of the difference between market value and expected actuarial value. For GASB 67 purposes only, market value of assets.

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



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)						
			2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Thereafter
2013-2014	\$0	3.51	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$49,965,903	3.51	\$14,235,300	\$14,235,300	\$14,235,300	\$7,260,003	\$0	\$0
			\$14,235,300	\$14,235,300	\$14,235,300	\$7,260,003	\$0	\$0

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)						
			2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Thereafter
2013-2014	\$0	4.88	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$41,934,831	4.88	\$8,593,203	\$8,593,203	\$8,593,203	\$8,593,203	\$7,562,019	\$0
			\$8,593,203	\$8,593,203	\$8,593,203	\$8,593,203	\$7,562,019	\$0



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

NON-HAZARDOUS

Year	Experience Losses (a)	Expereince Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2015	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	\$0	\$0	\$0	\$0	\$0
2014-2015	\$49,965,903	\$0	\$14,235,300	\$35,730,603	\$0
			\$14,235,300	\$35,730,603	\$0

HAZARDOUS

Year	Experience Losses (a)	Expereince Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2015	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	\$0	\$0	\$0	\$0	\$0
2014-2015	\$41,934,831	\$0	\$8,593,203	\$33,341,628	\$0
			\$8,593,203	\$33,341,628	\$0



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)	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Thereafter
2013-2014	(\$452,689,513)	5.0	(\$90,537,903)	(\$90,537,903)	(\$90,537,903)	(\$90,537,901)	\$0	\$0
2014-2015	\$387,694,346	5.0	\$77,538,869	\$77,538,869	\$77,538,869	\$77,538,869	\$77,538,870	\$0
			(\$12,999,034)	(\$12,999,034)	(\$12,999,034)	(\$12,999,032)	\$77,538,870	\$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)	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Thereafter
2013-2014	(\$147,746,383)	5.0	(\$29,549,277)	(\$29,549,277)	(\$29,549,277)	(\$29,549,275)	\$0	\$0
2014-2015	\$122,860,242	5.0	\$24,572,048	\$24,572,048	\$24,572,048	\$24,572,048	\$24,572,050	\$0
			(\$4,977,229)	(\$4,977,229)	(\$4,977,229)	(\$4,977,227)	\$24,572,050	\$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, 2015 (b)	Amounts of Deferred Resources (Inflows)/Outflows (a) – (b)
2013-2014	\$(452,689,513)	(\$181,075,806)	(\$271,613,707)
2014-2015	\$387,694,346	\$77,538,869	\$310,155,477
		(\$103,536,937)	(\$38,541,770)

HAZARDOUS

Year	Differences Between Expected and Actual Investment Earnings (a)	Amounts Recognized in Pension Expense through June 30, 2015 (b)	Amounts of Deferred Resources (Inflows)/Outflows (a) – (b)
2013-2014	\$(147,746,383)	(\$59,098,554)	(\$88,647,829)
2014-2015	\$122,860,242	\$24,572,048	\$98,288,194
		(\$34,526,506)	(\$9,640,365)



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)	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Thereafter
2013-2014	\$0	3.51	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$606,293,209	3.51	\$172,733,108	\$172,733,108	\$172,733,108	\$88,093,885	\$0	\$0
			\$172,733,108	\$172,733,108	\$172,733,108	\$88,093,885	\$0	\$0

HAZARDOUS

			Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
Year	Changes of Assumptions	Recognition Period (Years)	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Thereafter
2013-2014	\$0	4.88	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$166,848,476	4.88	\$34,190,261	\$34,190,261	\$34,190,261	\$34,190,261	\$30,087,432	\$0
			\$34,190,261	\$34,190,261	\$34,190,261	\$34,190,261	\$30,087,432	\$0



**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, 2015 (b)	Deferred Outflows/(Inflows) of Resources (a) – (b)
2013-2014	\$0	\$0	\$0
2014-2015	\$606,293,209	\$172,733,108	\$433,560,101
		\$172,733,108	\$433,560,101

HAZARDOUS

Year	Changes Due to Changes in Assumptions (Decreases)/Increases (a)	Amounts Recognized in Pension Expense Through June 30, 2015 (b)	Deferred Outflows/(Inflows) of Resources (a) – (b)
2013-2014	\$0	\$0	\$0
2014-2015	\$166,848,476	\$34,190,261	\$132,658,215
		\$34,190,261	\$132,658,215



SUMMARY OF RECOGNIZED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

NON-HAZARDOUS

	Net Increase/(Decrease) in Pension Expense					
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Thereafter
Differences between Expected and Actual Experience	\$14,235,300	\$14,235,300	\$14,235,300	\$7,260,003	\$0	\$0
Changes of Assumptions	\$172,733,108	\$172,733,108	\$172,733,108	\$88,093,885	\$0	\$0
Differences between Projected and Actual Earnings on Pension Plan Investments	(\$12,999,034)	(\$12,999,034)	(\$12,999,034)	(\$12,999,032)	\$77,538,870	\$0
Grand Total	\$173,969,374	\$173,969,374	\$173,969,374	\$82,354,856	\$77,538,870	\$0



HAZARDOUS

Net Increase/(Decrease) in Pension Expense						
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Thereafter
Differences between Expected and Actual Experience	\$8,593,203	\$8,593,203	\$8,593,203	\$8,593,203	\$7,562,019	\$0
Changes of Assumptions	\$34,190,261	\$34,190,261	\$34,190,261	\$34,190,261	\$30,087,432	\$0
Differences between Projected and Actual Earnings on Pension Plan Investments	(\$4,977,229)	(\$4,977,229)	(\$4,977,229)	(\$4,977,227)	\$24,572,050	\$0
Grand Total	\$37,806,235	\$37,806,235	\$37,806,235	\$37,806,237	\$62,221,501	\$0