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GASB STATEMENT NO. 68 REPORT
FOR THE
KENTUCKY 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 the State of Kentucky in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 as a result of its participation in the Kentucky Employees Retirement System. The information is presented for the period ending June 30, 2016 (Reporting Date).

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 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	Summary of Collective Amounts	1
II	Introduction	2
III	Financial Statement Notes	4
IV	Required Supplementary Information	11
V	Pension Expense	13
 <u>Schedule</u>		
A	Schedule of Employer Allocations	17
B	Schedule of Pension Amounts by Employer	31
C	Summary of Main Plan Provisions	40
D	Statement of Actuarial Assumptions and Methods	50
E	Schedule of Deferred Inflows and Deferred Outflows	55



**REPORT OF THE ANNUAL GASB STATEMENT NO. 68
REQUIRED INFORMATION FOR THE
KENTUCKY EMPLOYEES RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 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)	\$ 816,850,063	\$ 11,550,110,224
Fiduciary Net Position (FNP)	<u>561,483,727</u>	<u>2,578,291,044</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 255,366,336	\$ 8,971,819,180
FNP as a percentage of TPL	68.74%	22.32%
Net Pension Liability (End of Year):		
Total Pension Liability (TPL)	\$ 895,433,387	\$ 12,359,672,849
Fiduciary Net Position (FNP)	<u>552,467,909</u>	<u>2,327,783,191</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 342,965,478	\$ 10,031,889,658
FNP as a percentage of TPL	61.70%	18.83%
Pension Expense (PE):	\$39,924,033	\$930,816,304
Deferred Outflows of Resources:	\$42,487,564	\$530,876,219
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 Kentucky Employees Retirement System (KERS). Much of the material provided in this report is based on the results of the GASB 67 report for the Kentucky Employees’ Retirement System, 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 KERS 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 KERS during the measurement period to determine the proportionate share to each participating employer. Schedule A of this report shows the total amount of employer contributions for the year ending June 30, 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 C. 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 tables:

Non-Hazardous

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Combined Equity	42%	5.40%
Combined Fixed Income	20	1.50
Real Return (Diversified Inflation Strategies)	10	3.50
Real Estate	3	4.50
Absolute Return (Diversified Hedge Funds)	10	4.25
Private Equity	10	8.50
Cash Equivalent	5	-0.25
Total	100%	

Hazardous

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



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

Hazardous

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
System’s net pension liability	\$441,198,531	\$342,965,478	\$260,552,414

Non-Hazardous

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
System’s net pension liability	\$11,300,074,085	\$10,031,889,658	\$8,959,056,109

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. A summary of the changes are shown 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	\$4,217,067	\$0	\$21,432,243	\$0
Changes of assumptions	36,261,367	0	480,871,144	0
Net difference between projected and actual earnings on plan investments	2,009,130	0	28,572,832	0
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$42,487,564</u>	<u>\$0</u>	<u>\$530,876,219</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	\$16,148,267	\$223,182,693
Year 2	16,148,267	223,182,693
Year 3	3,365,603	55,748,227
Year 4	6,825,427	28,762,606
Year 5	0	0
Thereafter	0	0

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



SECTION IV – REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

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

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

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

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

2015

- The assumed investment rate of return was decreased from 7.75% to 7.50%.
- The assumed rate of inflation was reduced from 3.50% to 3.25%.
- The assumed rate of wage inflation was reduced from 1.00% to 0.75%.
- Payroll growth assumption was reduced from 4.50% to 4.00%.
- The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females).
- For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set back 1 year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back 4 years for males) is used for the period after disability retirement. There is some margin in the current mortality tables for possible future improvement in mortality rates and that margin will be reviewed again when the next experience investigation is conducted.



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

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 percent, 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, 2014 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 10.31 for non-hazardous and 9.49 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 3.25 for non-hazardous and 3.28 for hazardous.

Calculation of Weighted Average Years of Working Lifetime

Hazardous

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	4,024	9.49
b. Inactive Members	7,628	0.00
c. Total	11,652	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		3.28



Non-Hazardous

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	40,365	10.31
b. Inactive Members	87,862	0.00
c. Total	128,227	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		3.25

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. For the period ended June 30, 2015 that amount was \$52,165,476 and \$694,591,653 respective for the Hazardous and Non-Hazardous Retirement Systems.

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 for the Hazardous and Non Hazardous Retirement Ssystems.



Investment Earnings (Gain)/Loss as of June 30, 2015			
	Hazardous	Non-Hazardous	
a	Expected asset return rate	7.75%	7.75%
b	Beginning of year market value assets (BOY)	\$ 561,483,727	\$ 2,578,291,044
c	Adjustment to BOY market value of assets	0	0
d	BOY market value assets	561,483,727	2,578,291,044
e	End of year market value assets (EOY)	552,467,909	2,327,783,191
f	Expected return on BOY for plan year (a x d)	43,514,989	199,817,556
	External Cash Flow		
	Contributions - employer	28,535,889	521,690,774
	Contributions - member	13,206,678	104,605,517
	Refunds of contributions	(2,609,464)	(13,552,144)
	Benefits paid	(56,773,173)	(905,790,711)
	Admin expenses	(844,208)	(10,473,878)
	Other changes	767,141	8,442,347
g	Total net external cash flow	(17,717,137)	(295,078,095)
h	Expected return on net cash flow (a x 0.5 x g)	(686,539)	(11,434,276)
i	Projected earnings for plan year (f + h)	42,828,450	188,383,280
j	Net investment income (c - b - e)	8,701,319	44,570,242
	Investment earnings (gain)/loss (i - j)	34,127,131	143,813,038

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, 2015 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	\$18,729,024	\$143,847,136
Interest on the TPL and cash flow	\$61,004,803	\$859,509,006
Current-period benefit changes	\$0	\$0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	\$1,849,591	\$9,525,442
Expensed portion of current-period changes of assumptions	\$15,904,109	\$213,720,509
Member contributions	(\$13,206,678)	(\$104,605,517)
Projected earnings on plan investments	(\$42,828,450)	(\$188,383,280)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$6,825,426	\$28,762,608
Administrative expense	\$844,208	\$10,473,878
Other	(\$767,141)	(\$13,207,612)
Recognition of beginning deferred outflows of resources as pension expense	\$0	\$0
Recognition of beginning deferred inflows of resources as pension expense	(\$8,430,859)	(\$28,825,866)
Pension Expense	<u>\$39,924,033</u>	<u>\$930,816,304</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	\$ 30,390	0.005879%	0.005075%	0.00080%
CHRISTIAN COUNTY ATTORNEY	024A	12,770	0.002470%	0.005355%	(0.00288)%
EDMONSON COUNTY ATTORNEY	031A	4,675	0.000904%	0.000425%	0.00048%
KNOTT COUNTY ATTORNEY	060A	15,502	0.002999%	0.002086%	0.00091%
LOGAN COUNTY ATTORNEY	071A	37,082	0.007174%	0.006781%	0.00039%
MONROE CO ATTORNEY	086A	8,399	0.001625%	0.001595%	0.00003%
LEGS GENERAL ASSEMBLY	10005	306,842	0.059359%	0.061656%	(0.00230)%
LEGS LEGISLATIVE RES COMM	10010	6,131,465	1.186141%	1.169585%	0.01656%
WAYNE COUNTY ATTORNEY	116A	36,300	0.007022%	0.008086%	(0.00106)%
EASTERN KY UNIV	1430	8,851,500	1.712336%	1.605564%	0.10677%
KET FOUNDATION	1433	542,300	0.104909%	0.106282%	(0.00137)%
KY BAR ASSOCIATION	1434	766,807	0.148340%	0.144349%	0.00399%
CHILD WATCH ADVOCACY CTR	1435	61,363	0.011871%	0.010469%	0.00140%
PURCHASE AREA SACAC	1436	132,468	0.025626%	0.023956%	0.00167%
SANCTUARY INC	1437	150,346	0.029085%	0.032304%	(0.00322)%
O A S I S	1438	212,625	0.041133%	0.039987%	0.00115%
BARREN RIVER CHILD ADVOCA	1439	38,950	0.007535%	0.007710%	(0.00017)%
MOREHEAD STATE UNIVERSITY	1440	3,475,113	0.672266%	0.681186%	(0.00892)%
MURRAY STATE UNIV	1445	4,414,734	0.854037%	0.882259%	(0.02822)%
NORTHERN KY UNIVERSITY	1450	12,653,068	2.447755%	2.489115%	(0.04136)%
LINCOLN ADVOCACY SUPPORT	1451	97,637	0.018888%	0.018229%	0.00066%
SPRINGHAVEN INC	1452	124,943	0.024170%	0.022789%	0.00138%
SAFE HARBOR	1453	136,460	0.026398%	0.027669%	(0.00127)%
D.O.V.E.S.	1454	72,792	0.014082%	0.013527%	0.00055%
GATEWAY CHILD ADVOCACY	1455	18,715	0.003621%	0.004547%	(0.00093)%
JUDI'S PLACE FOR KIDS, INC.	1456	47,120	0.009115%	0.008810%	0.00031%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
KY RIVER CHILD ADVOCACY	1457	31,204	0.006037%	0.007316%	(0.00128)%
BLUEGRASS RAPE CRISIS CTR	1458	168,983	0.032690%	0.031865%	0.00082%
NURSING HOME OMBUDSMAN	1459	64,878	0.012551%	0.007930%	0.00462%
WESTERN KENTUCKY UNIV	1465	7,580,270	1.466414%	1.446631%	0.01978%
KASAP	1480	99,767	0.019300%	0.015158%	0.00414%
KDVA	1481	208,174	0.040272%	0.039869%	0.00040%
KACAC	1482	11,951	0.002312%	0.001766%	0.00055%
PENNYRILE CHILD ADV CTR	1483	27,566	0.005333%	0.005341%	(0.00001)%
BUFFALO TR CHILD ADV INC	1484	29,973	0.005798%	0.005559%	0.00024%
CUMBERLAND V C A CENTER	1485	43,425	0.008401%	0.008428%	(0.00003)%
LAKE CUMB CHILD ADV CTR	1486	21,625	0.004183%	0.004134%	0.00005%
B.R.A.S.S.	1487	203,564	0.039380%	0.038747%	0.00063%
WOMEN AWARE	1488	91,983	0.017794%	0.020362%	(0.00257)%
BETHANY HOUSE ABUSE SHEL	1489	135,497	0.026212%	0.024508%	0.00170%
HOPE HARBOR INC	1490	68,943	0.013337%	0.013936%	(0.00060)%
CHILD ADV CTR OF GRN RVR	1491	39,629	0.007666%	0.007440%	0.00023%
CSG HEADQUARTERS	1492	1,543,324	0.298558%	0.297394%	0.00116%
KY HIGHER ED STUD LN CORP	1994	4,339,713	0.839524%	0.796208%	0.04332%
JUDL JUDICIAL RET SYSTEM	20020	55,616	0.010759%	0.010469%	0.00029%
JUDL ADM OFF OF THE COURT	20025	15,698,974	3.036990%	2.752780%	0.28421%
LEX FAYETTE CO HLTH DEPT	3022	2,988,053	0.578043%	0.682791%	(0.10475)%
LAKE CUMBERLAND DISTRICT	3023	2,353,744	0.455335%	0.482693%	(0.02736)%
WEDCO DIST HEALTH DEPT	3024	957,924	0.185312%	0.183858%	0.00145%
NORTHERN KY DIST HLTH DEP	3025	1,951,789	0.377576%	0.371815%	0.00576%
BARREN RVR DIST HLTH DEPT	3026	2,043,490	0.395316%	0.399168%	(0.00385)%
GREEN RVR DIST HLTH DEPT	3027	1,919,175	0.371267%	0.359202%	0.01207%
LINCOLN TRL DIST HLTH DEP	3028	1,529,917	0.295965%	0.273654%	0.02231%
PURCHASE DIST HLTH DEPT	3029	685,706	0.132651%	0.141782%	(0.00913)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
MERCER CO HEALTH DEPT	3030	222,654	0.043073%	0.042331%	0.00074%
CUMBERLAND VLY DIST HEALT	3031	1,377,247	0.266430%	0.295020%	(0.02859)%
KY RIVER DIST HEALTH DEPT	3033	1,431,999	0.277022%	0.290694%	(0.01367)%
BOURBON CO HEALTH CENTER	3034	183,896	0.035575%	0.038192%	(0.00262)%
CLARK CO HEALTH DEPT	3035	613,552	0.118693%	0.113416%	0.00528%
GATEWAY DIST HEALTH DEPT	3036	608,442	0.117704%	0.175910%	(0.05821)%
BOYLE CO HEALTH DEPT	3037	193,518	0.037436%	0.036715%	0.00072%
PIKE CO HEALTH DEPT	3038	756,514	0.146349%	0.161067%	(0.01472)%
FLOYD CO HEALTH CENTER	3039	407,454	0.078822%	0.079150%	(0.00033)%
MARTIN CO HEALTH DEPT	3040	225,899	0.043701%	0.047122%	(0.00342)%
BUFFALO TRACE HEALTH DEPT	3042	254,872	0.049305%	0.048663%	0.00064%
LITTLE SANDY DIST HEALTH	3043	231,291	0.044744%	0.044888%	(0.00014)%
N CENTRAL DIST HLTH DEPT	3044	569,795	0.110228%	0.123719%	(0.01349)%
PENNYRILE DIST HLTH DEPT	3045	551,785	0.106744%	0.126769%	(0.02002)%
BREATHITT CO HEALTH DEPT	3047	560,601	0.108449%	0.107723%	0.00073%
GREENUP CO HLTH DEPT	3048	322,606	0.062409%	0.062365%	0.00004%
WHITLEY CO HEALTH DEPT	3049	811,799	0.157044%	0.158494%	(0.00145)%
LAUREL CO HEALTH DEPT	3050	413,479	0.079988%	0.081607%	(0.00162)%
KNOX CO HEALTH DEPT	3051	763,390	0.147679%	0.153731%	(0.00605)%
MONROE CO HEALTH DEPT	3052	111,526	0.021575%	0.021823%	(0.00025)%
BULLITT CO HEALTH DEPT	3053	367,397	0.071073%	0.073154%	(0.00208)%
THREE RIVERS DIST HLTH	3054	813,700	0.157411%	0.163284%	(0.00587)%
ESTILL CO HEALTH DEPT	3055	171,401	0.033158%	0.031168%	0.00199%
OLDHAM CO HEALTH DEPT	3056	300,956	0.058220%	0.061268%	(0.00305)%
LEWIS CO HEALTH DEPT	3057	166,455	0.032201%	0.027036%	0.00516%
FLEMING CO HEALTH DEP	3058	122,674	0.023731%	0.023749%	(0.00002)%
JESSAMINE CO HEALTH DEPT	3059	313,595	0.060665%	0.055252%	0.00541%
POWELL CO HEALTH DEPT	3060	85,868	0.016611%	0.015249%	0.00136%



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ANDERSON CO HEALTH DEPT	3061	171,848	0.033244%	0.029836%	0.00341%
MADISON CO HEALTH DEP	3062	1,398,967	0.270632%	0.274336%	(0.00370)%
JOHNSON CO HEALTH DEPT	3064	490,319	0.094853%	0.113269%	(0.01842)%
MAGOFFIN CO HEALTH DEPT	3065	221,343	0.042819%	0.043323%	(0.00050)%
ALLEN CO HEALTH DEPT	3066	287,979	0.055710%	0.054888%	0.00082%
FRANKLIN CO HEALTH DEPT	3067	841,709	0.162830%	0.166368%	(0.00354)%
LINCOLN CO HEALTH DEPT	3068	178,999	0.034628%	0.033754%	0.00087%
WOODFORD CO HEALTH DEPT	3069	205,077	0.039672%	0.037018%	0.00265%
MUHLENBERG CO.HEALTH DEPT	3072	254,375	0.049209%	0.048273%	0.00094%
MARSHALL CO HEALTH DEPT	3073	496,823	0.096111%	0.090347%	0.00576%
CHRISTIAN CO HEALTH DEPT	3074	481,202	0.093089%	0.097232%	(0.00414)%
HOPKINS CO HEALTH DEPT	3075	458,111	0.088622%	0.086626%	0.00200%
TODD CO HEALTH DEPT	3076	113,751	0.022005%	0.020249%	0.00176%
BRACKEN CO HEALTH DEPT	3077	102,564	0.019841%	0.019889%	(0.00005)%
MONTGOMERY CO HEALTH DEPT	3078	485,019	0.093828%	0.094290%	(0.00046)%
GARRARD COUNTY HEALTH DPT	3079	141,886	0.027448%	0.027238%	0.00021%
BRECKINRIDGE CO HEALTH BD	3080	161,429	0.031229%	0.030685%	0.00054%
ASHLAND BOYD CO HEALTH DP	3081	403,689	0.078094%	0.081312%	(0.00322)%
LAWRENCE CO HEALTH DEPT	3082	217,810	0.042136%	0.039006%	0.00313%
GRAVES CO HEALTH CENTER	3083	295,640	0.057192%	0.046539%	0.01065%
CALLOWAY CO HEALTH DEPT	3084	196,509	0.038015%	0.036795%	0.00122%
BELL CO HEALTH DEPT	3085	362,747	0.070174%	0.082959%	(0.01279)%
GRAYSON COUNTY HEALTH DEPT	3086	145,960	0.028236%	0.029471%	(0.00124)%
HARLAN CO HEALTH DEPT	3087	271,638	0.052549%	0.048109%	0.00444%
UNIFIED PROSECUTORIAL SYS	31030	15,037,711	2.909067%	2.769834%	0.13923%
DEPT OF AGRICULTURE	31035	3,003,583	0.581048%	0.602388%	(0.02134)%
ATTORNEY GENERALS OFFICE	31040	3,001,069	0.580561%	0.567692%	0.01287%
AUDITOR OF PUBLIC ACCOUNT	31045	2,160,066	0.417868%	0.413546%	0.00432%



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REGISTRY OF ELECTION	31066	185,238	0.035835%	0.037961%	(0.00213)%
GOVERNORS OFFICE	31070	647,690	0.125297%	0.125360%	(0.00006)%
DEPT OF VETERANS AFFAIRS	31074	8,604,143	1.664484%	1.625424%	0.03906%
MILITARY AFFAIRS COMM	31076	34,752	0.006723%	0.008497%	(0.00177)%
KY INFRASTRUCTURE	31082	266,857	0.051624%	0.046969%	0.00466%
LT GOVERNORS OFFICE	31085	44,345	0.008579%	0.012865%	(0.00429)%
AGRICULTURAL DEVELOP BD	31089	258,706	0.050047%	0.050370%	(0.00032)%
OFF OF HOMELAND SECURITY	31094	306,627	0.059317%	0.060073%	(0.00076)%
DEPT MILITARY AFFAIRS	31095	6,100,642	1.180178%	1.258565%	(0.07839)%
OFF OF MINORITY EMPOWMENT	31097	25,525	0.004938%	0.004805%	0.00013%
FAITH BASED/NONPROFIT SOC	31099	15,447	0.002988%	0.002883%	0.00011%
OFF OF SECRETARY TO CABIN	31110	15,817	0.003060%	0.002947%	0.00011%
GOV OFF LOCAL DEVELOPMENT	31112	887,753	0.171737%	0.176754%	(0.00502)%
SECRETARY OF STATE	31120	429,074	0.083005%	0.079429%	0.00358%
STATE TREASURERS OFFICE	31125	404,285	0.078209%	0.081314%	(0.00311)%
EARLY CHILDHOOD ADVISORY COUNCIL	31135	202,447	0.039164%	0.024976%	0.01419%
BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	31136	21,105	0.004083%	0.003198%	0.00088%
BOARD OF ACCOUNTANCY	31150	63,109	0.012209%	0.011953%	0.00026%
BOARD OF AUCTIONEERS	31155	11,508	0.002226%	0.004083%	(0.00186)%
BOARD OF BARBERING	31165	31,951	0.006181%	0.004958%	0.00122%
BOARD OF CHIROPRACTIC EXM	31170	37,792	0.007311%	0.007046%	0.00027%
BOARD OF DENTISTRY	31180	84,747	0.016394%	0.015430%	0.00096%
BOARD OF ELECTIONS	31185	167,467	0.032397%	0.032050%	0.00035%
BRD OF EMBALMERS/FUN DIR	31190	48,984	0.009476%	0.010152%	(0.00068)%
BOARD OF EXM ARCHITECTS	31200	55,071	0.010654%	0.010386%	0.00027%
KY LANDSCAPE ARCH REG BD	31205	7,543	0.001459%	0.001418%	0.00004%



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BD EXAMINERS OF SOCIAL WK	31215	37,332	0.007222%	0.006716%	0.00051%
BD OF HAIRDRESSERS/CSMTG	31225	156,643	0.030303%	0.027471%	0.00283%
BD OF MEDICAL LICENSURE	31245	214,033	0.041405%	0.042392%	(0.00099)%
BOARD OF NURSING	31250	727,431	0.140723%	0.133301%	0.00742%
BOARD OF OPTOMETRIC EXM	31260	22,371	0.004328%	0.004166%	0.00016%
KY RESPIRATORY CARE BD	31263	27,231	0.005268%	0.005166%	0.00010%
PERSONNEL BOARD	31268	112,546	0.021772%	0.021433%	0.00034%
KY BOARD OF PHARMACY	31270	243,803	0.047164%	0.044923%	0.00224%
BD OF PHYSICAL THERAPY	31275	38,247	0.007399%	0.005259%	0.00214%
BOARD OF REAL ESTATE APPR	31284	80,576	0.015588%	0.014133%	0.00146%
BD OF PROF ENGINEERS & LA	31290	182,409	0.035287%	0.034155%	0.00113%
SCHOOL FAC CONSTR COMM	31345	61,541	0.011905%	0.011153%	0.00075%
EXECUTIVE BRANCH ETH COMM	31354	83,100	0.016076%	0.016173%	(0.00010)%
COMMISSION ON HUMAN RIGHT	31370	342,736	0.066303%	0.068068%	(0.00177)%
COMMISSION- REAL ESTATE	31395	212,905	0.041187%	0.038631%	0.00256%
COMMISSION ON WOMEN	31400	46,263	0.008950%	0.010411%	(0.00146)%
KY COUNCIL POSTSEC EDUCAT	31415	946,826	0.183165%	0.169904%	0.01326%
OFFICE OF STATE BUD DIREC	31765	468,614	0.090654%	0.100217%	(0.00956)%
TRAN OFF OF THE SECRETARY	35605	1,038,344	0.200869%	0.209086%	(0.00822)%
TRAN OFFICE OF LEGAL SVC	35607	826,393	0.159867%	0.153895%	0.00597%
DIVISION OF FACILITY MANA	35609	786,107	0.152074%	0.147640%	0.00443%
TRAN DEPT OF AVIATION	35615	376,096	0.072756%	0.080125%	(0.00737)%
TRAN OFFICE OF PERSONNEL	35616	604,908	0.117020%	0.110697%	0.00632%
OFFICE OF INFORMAT TECHNO	35617	791,981	0.153210%	0.147750%	0.00546%
OFFICE OF AUDITS	35618	669,771	0.129568%	0.127518%	0.00205%
DOT PAYROLL DIVISION	35619	259,831	0.050265%	0.053116%	(0.00285)%
TRAN DEPT OF HIGHWAYS	35625	50,964,145	9.859089%	9.548422%	0.31067%
TRAN DEPT OF INTERGOV PRO	35628	300,148	0.058064%	0.057347%	0.00072%



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TRAN DEPT OF VEH REGULATE	35630	2,616,943	0.506251%	0.499246%	0.00701%
EDEV OFF OF THE SECRETARY	36635	1,326,564	0.256626%	0.254077%	0.00255%
KENTUCKY STATE UNIVERSITY	3801	1,515,356	0.293148%	0.318279%	(0.02513)%
KHEAA DIV OF FINANCIAL AF	39075	502,383	0.097187%	0.101355%	(0.00417)%
COMMONWEALTH OF TECHNOL	39079	8,238,401	1.593731%	1.637532%	(0.04380)%
KY RIVER AUTHORITY	39084	124,140	0.024015%	0.026914%	(0.00290)%
OFFICE OF PVA'S	39103	9,086,841	1.757863%	1.749396%	0.00847%
DEPT OF REVENUE	39130	11,623,946	2.248669%	2.181252%	0.06742%
OFFICE OF SECRETARY	39750	1,910,917	0.369670%	0.384603%	(0.01493)%
OFF OF THE CONTROLLER	39758	1,185,364	0.229310%	0.229655%	(0.00034)%
DEPT FACILITIES SUPP SVCS	39785	3,460,847	0.669506%	0.655039%	0.01447%
KY STATE FAIR BOARD	50235	2,791,010	0.539925%	0.549242%	(0.00932)%
COMM KY HERITAGE COUNCIL	50410	250,276	0.048416%	0.049760%	(0.00134)%
KY ARTS COUNCIL	50529	263,157	0.050908%	0.049162%	0.00175%
KY HISTORICAL SOCIETY	50550	685,930	0.132694%	0.134040%	(0.00135)%
DEPT OF FISH & WILDLIFE	50660	4,515,696	0.873568%	0.863301%	0.01027%
COMM KY HORSE PARK	50665	881,730	0.170572%	0.181537%	(0.01096)%
DEPT OF PARKS	50670	7,497,312	1.450366%	1.422095%	0.02827%
COMM OFFICE OF SECRETARY	50850	524,710	0.101506%	0.121018%	(0.01951)%
KY ARTISANS CTR AT BEREA	50852	184,045	0.035604%	0.035735%	(0.00013)%
DEPT OF TOURISM	50860	476,452	0.092170%	0.090048%	0.00212%
EDUC PROF STANDARDS BD	51183	237,157	0.045878%	0.045410%	0.00047%
KY COMM DEAF/HARD OF HEAR	51340	173,572	0.033578%	0.035091%	(0.00151)%
KY ENVIRONMENTAL EDUC COU	51407	31,214	0.006038%	0.006188%	(0.00015)%
EDUC OFFICE OF SECRETARY	51530	1,283,379	0.248271%	0.225678%	0.02259%
DEPT WORKFORCE INVESTMENT	51531	9,039,257	1.748657%	1.777155%	(0.02850)%
KY COMM ON PROPRIETARY ED	51532	14,899	0.002882%	0.005459%	(0.00258)%
EDUC DEPT OF EDUCATION	51540	3,586,442	0.693802%	0.686621%	0.00718%



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KY EDUCATIONAL TV AUTHOR	51545	1,817,088	0.351518%	0.347942%	0.00358%
KY DEPT LIBRARY & ARCHIVE	51555	1,085,581	0.210007%	0.223032%	(0.01302)%
OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	53713	498,215	0.096380%	0.070682%	0.02570%
H&FS OFF OF THE SECRETARY	53721	5,087,390	0.984163%	0.995989%	(0.01183)%
OFFICE INSPECTOR GENERAL	53723	3,529,988	0.682881%	0.660386%	0.02250%
OFFICE OF HEALTH POLICY	53724	150,472	0.029109%	0.029003%	0.00011%
DEPT OF AGING/INDEP LIVIN	53725	1,747,333	0.338024%	0.303153%	0.03487%
DEPT FOR INCOME SUPPORT	53727	6,325,495	1.223676%	1.081745%	0.14193%
DEPT FOR PUBLIC HEALTH	53728	5,796,316	1.121306%	1.097312%	0.02399%
OFF HUMAN RESOURCE MANAGE	53729	9,398,174	1.818091%	1.935039%	(0.11695)%
H&FS DEPT HUMAN SUPPORT S	53730	217,472	0.042070%	0.036427%	0.00564%
H&FS DEPT FOR COMM BASE S	53736	50,390,233	9.748065%	9.512994%	0.23507%
DEPT FOR MEDICAID SERVICE	53746	2,671,899	0.516883%	0.445622%	0.07126%
COMM CHILDREN SPEC HEALTH	53767	2,079,453	0.402273%	0.405857%	(0.00358)%
J&PS OFF OF SECRETARY	54500	1,574,779	0.304643%	0.305817%	(0.00117)%
DEPT OF PUBLIC ADVOCACY	54515	7,417,418	1.434910%	1.395541%	0.03937%
J&PS DEPT OF KY STATE POL	54520	9,393,870	1.817258%	1.802518%	0.01474%
J&PS OF JUVENILE JUSTICE	54523	15,440,121	2.986914%	2.936374%	0.05054%
DEPT OF CRIMINAL JUST TRN	54525	2,161,190	0.418085%	0.431196%	(0.01311)%
J&PS DEPT OF CORRECTIONS	54527	3,960,749	0.766213%	0.748622%	0.01759%
KCTCS	5470	9,611,897	1.859436%	1.948937%	(0.08950)%
OFFICE OF THE SECRETARY	55790	1,376,299	0.266247%	0.258898%	0.00735%
DEPT PERSONNEL ADMIN	55793	1,395,806	0.270021%	0.271576%	(0.00156)%
DEPT FOR EMPLOYEE INS	55794	788,066	0.152453%	0.134989%	0.01746%
OFFICE OF THE SECRETARY	56102	622,602	0.120443%	0.112201%	0.00824%
DEPT OF WRKPLACE STANDARD	56106	1,781,847	0.344701%	0.350646%	(0.00595)%
DEPT OF WORKERS CLAIMS	56107	2,677,065	0.517882%	0.485173%	0.03271%



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KY OSH REVIEW COMMISSION	56113	109,523	0.021187%	0.022894%	(0.00171)%
WORKERS COMP FUNDING COMM	56114	301,709	0.058366%	0.056081%	0.00229%
GEN ADM PROG SUPP S SERVI	56115	820,496	0.158726%	0.161703%	(0.00298)%
OFF OF INSPCT GEN S SVCS	56116	73,539	0.014226%	0.015657%	(0.00143)%
ENVIRONMENTAL QUAL COMM	57121	30,604	0.005920%	0.005766%	0.00015%
MINE SAFETY REV COMM	57122	26,386	0.005104%	0.004984%	0.00012%
KY PUBLIC SVC COMMISSION	57123	1,538,479	0.297621%	0.303624%	(0.00600)%
KY STATE NATURE PRES COMM	57124	200,326	0.038753%	0.043305%	(0.00455)%
OFFICE OF THE SECRETARY	57126	899,270	0.173965%	0.182735%	(0.00877)%
DEPT FOR ENERGY DEV & IND	57127	256,520	0.049624%	0.045334%	0.00429%
DEPT FOR NATURAL RESOURCE	57128	8,268,684	1.599589%	1.765231%	(0.16564)%
DEPT FOR ENVIRONM PROTECT	57129	9,840,287	1.903618%	1.908104%	(0.00449)%
BRD OF CLMS & CRIME VICTI	58175	235,289	0.045517%	0.039024%	0.00649%
KY BOARD OF TAX APPEALS	58300	54,855	0.010612%	0.015081%	(0.00447)%
KY HORSE RACING AUTHORITY	58374	639,892	0.123788%	0.111386%	0.01240%
OFFICE OF THE SECRETARY	58675	720,875	0.139454%	0.142039%	(0.00258)%
DEPT OF INSURANCE	58676	1,621,712	0.313723%	0.302490%	0.01123%
OFF OF OCCUP & PROFESSION	58677	183,228	0.035446%	0.035002%	0.00044%
KY BOXING & WRESTLING AUT	58678	11,188	0.002164%	0.002080%	0.00008%
DEPT OF ALCOHOL & BEVERA	58680	376,196	0.072776%	0.067251%	0.00552%
DEPT OF CHARITABLE GAMING	58681	393,215	0.076068%	0.080203%	(0.00414)%
DEPT OF FINANCIAL INSTITU	58685	1,454,186	0.281314%	0.279334%	0.00198%
DEPT OF HOUSING & BUILD C	58690	2,809,464	0.543495%	0.545861%	(0.00237)%
ASST OF COMMONWEALTH ATTY	7403	291,387	0.056369%	0.044928%	0.01144%
KENTUCKY HOUSING CORP	7407	3,866,033	0.747890%	0.786011%	(0.03812)%
FRANKLIN CO COUNCIL AGING	7408	56,173	0.010867%	0.010362%	0.00050%
MUN ELEC POW ASSOC OF KY	7409	39,381	0.007618%	0.007110%	0.00051%
COMMONWEALTH CREDIT UNION	7410	4,274,809	0.826968%	0.767162%	0.05981%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
HIGHSCHOOL ATHLETIC ASSOC	7415	95,840	0.018540%	0.017418%	0.00112%
KY OFFICE OF BAR ADMISSIO	7416	67,481	0.013054%	0.013274%	(0.00022)%
KY ASSOC OF REGIONAL PROG	7417	42,269	0.008177%	0.008733%	(0.00056)%
MASTER COMM BOONE CO	7718	61,021	0.011805%	0.000000%	0.01180%
MASTER COMM BOURBON CO	7719	11,241	0.002175%	0.000000%	0.00217%
MASTER COMM CAMPBELL CO	7720	35,844	0.006934%	0.000000%	0.00693%
MASTER COMM CHRISTIAN CO	7724	30,200	0.005842%	0.000000%	0.00584%
MASTER COMM CLARK CO	7725	6,488	0.001255%	0.000000%	0.00126%
MASTER COMM CLINTON/CUMBE	7727	7,692	0.001488%	0.000000%	0.00149%
MASTER COMM DAVIESS CO	7730	72,058	0.013940%	0.000000%	0.01394%
MASTER COMM FAYETTE CO	7734	55,432	0.010723%	0.000000%	0.01072%
MASTER COMM GARRARD CO	7740	5,890	0.001139%	0.000000%	0.00114%
MASTER COMM GRANT CO	7741	33,589	0.006498%	0.000000%	0.00650%
MASTER COMM GRAYSON CO	7743	16,861	0.003262%	0.000000%	0.00326%
MASTER COMM HARDIN CO	7747	46,648	0.009024%	0.000000%	0.00902%
MASTER COMM HENDERSON CO	7751	32,033	0.006197%	0.000000%	0.00620%
MASTER COMM HOPKINS CO	7753	30,458	0.005892%	0.000000%	0.00589%
MASTER COMM JEFF CIRCUIT	7756	175,325	0.033917%	0.000000%	0.03392%
MASTER COMMISSIONER OF JESSAMINE COUNTY	7757	32,157	0.006221%	0.000000%	0.00622%
MASTER COMM KENTON CO	7759	62,537	0.012098%	0.000000%	0.01210%
MASTER COMM LAUREL CO	7763	23,223	0.004493%	0.000000%	0.00449%
MASTER COMM MCCRACKEN CO	7773	34,413	0.006657%	0.000000%	0.00666%
MASTER COMM MADISON CO	7776	33,826	0.006544%	0.000000%	0.00654%
MASTER COMM MASON CO	7781	13,998	0.002708%	0.000000%	0.00271%
MASTER COMM MEADE CO	7782	26,606	0.005147%	0.000000%	0.00515%
MASTER COMM NELSON CO	7790	29,734	0.005752%	0.000000%	0.00575%
MASTER COMM OHIO COUNTY	7792	12,725	0.002462%	0.000000%	0.00246%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
MASTER COMM OLDHAM CO	7793	32,164	0.006222%	0.000000%	0.00622%
MASTER COMM OWEN CO	7794	11,746	0.002272%	0.000000%	0.00227%
MASTER COMM PIKE CO	7798	27,518	0.005323%	0.000000%	0.00532%
MASTER COMM FOR FLEMING	7799	8,375	0.001620%	0.000000%	0.00162%
MASTER COMM SCOTT CO	7805	36,309	0.007024%	0.000000%	0.00702%
MASTER COMM SIMPSON CO	7807	18,451	0.003569%	0.000000%	0.00357%
MASTER COMM WARREN CO	7814	62,455	0.012082%	0.000000%	0.01208%
MASTER COMM BARREN CO	7820	27,098	0.005242%	0.000000%	0.00524%
MASTER COMM MUHLENBERG CO	7821	22,907	0.004431%	0.000000%	0.00443%
KY RIVER COMM CARE INC	8201	-	0.000000%	0.001367%	(0.00137)%
NORTHERN KY REG MHMR BD	8202	1,926,026	0.372592%	0.454388%	(0.08180)%
COMMUNICARE INC	8204	3,290,201	0.636494%	0.716946%	(0.08045)%
ADANTA/BEHAVIORAL HLTH SR	8205	2,458,647	0.475629%	0.532956%	(0.05733)%
CUMBERLAND RIVER MHMR	8208	4,915,690	0.950947%	0.982820%	(0.03187)%
WESTERN KY REG MHMR ADV	8209	1,485,612	0.287394%	0.322260%	(0.03487)%
BLUEGRASS.ORG	8210	13,528,412	2.617091%	3.491260%	(0.87417)%
PENNYROYAL REG MHMR BD	8211	2,546,280	0.492582%	0.568831%	(0.07625)%
GREEN RVR REG MHMR BD	8213	1,489,600	0.288165%	0.287517%	0.00065%
COMPREHEND INC REG MHMR B	8216	1,198,659	0.231882%	0.231452%	0.00043%
LIFESKILLS INC	8220	3,400,199	0.657773%	0.600594%	0.05718%
MOUNTAIN COMP CARE CENTER	8221	2,208,865	0.427308%	0.463426%	(0.03612)%
KY EMPLOYERS MUTUAL INS	9940	4,889,232	0.945829%	0.899003%	0.04683%
ALLEN COUNTY ATTORNEY	W002	40,771	0.007887%	0.007425%	0.00046%
ANDERSON COUNTY ATTORNEY	W003	11,401	0.002205%	0.003954%	(0.00175)%
BARREN COUNTY ATTORNEY	W005	75,837	0.014671%	0.015363%	(0.00069)%
BATH COUNTY ATTORNEY	W006	11,737	0.002271%	0.006272%	(0.00400)%
BELL COUNTY ATTORNEY	W007	64,829	0.012541%	0.010561%	0.00198%
BOONE COUNTY ATTORNEY	W008	229,386	0.044375%	0.043119%	0.00126%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
BOYLE COUNTY ATTORNEY	W011	11,823	0.002287%	0.001859%	0.00043%
BULLITT COUNTY ATTORNEY	W015	90,020	0.017414%	0.023013%	(0.00560)%
CARROLL COUNTY ATTORNEY	W021	38,377	0.007424%	0.006363%	0.00106%
CHILD SUPPORT ENFORCEMENT	W022	17,434	0.003373%	0.003743%	(0.00037)%
CASEY COUNTY ATTORNEY	W023	24,706	0.004779%	0.003887%	0.00089%
CLARK COUNTY ATTORNEY	W025	58,754	0.011366%	0.011233%	0.00013%
CRITTENDEN CO ATTORNEY	W028	18,569	0.003592%	0.003855%	(0.00026)%
DAVISS COUNTY ATTORNEY	W030	22,106	0.004276%	0.003632%	0.00064%
FLOYD COUNTY ATTORNEY	W036	120,211	0.023255%	0.025088%	(0.00183)%
FRANKLIN COUNTY ATTORNEY	W037	86,002	0.016637%	0.017863%	(0.00123)%
GARRARD COUNTY ATTORNEY	W040	31,023	0.006001%	0.005512%	0.00049%
GRANT COUNTY CHILD SUPPORT	W041	12,027	0.002327%	0.001894%	0.00043%
GRAVES COUNTY ATTORNEY	W042	70,883	0.013712%	0.013452%	0.00026%
HANCOCK COUNTY ATTORNEY	W046	9,501	0.001838%	0.001529%	0.00031%
HARRISON COUNTY ATTORNEY	W049	35,249	0.006819%	0.006694%	0.00013%
HICKMAN COUNTY ATTORNEY	W053	10,955	0.002119%	0.001435%	0.00068%
HOPKINS COUNTY ATTORNEY	W054	112,874	0.021836%	0.019602%	0.00223%
JACKSON COUNTY ATTORNEY	W055	2,485	0.000481%	0.000502%	(0.00002)%
JEFFERSON CO ATTORNEY	W056	123,630	0.023916%	0.034063%	(0.01015)%
LARUE COUNTY ATTORNEY	W062	38,647	0.007476%	0.006574%	0.00090%
LAUREL COUNTY ATTORNEY	W063	9,814	0.001899%	0.001504%	0.00039%
LEE COUNTY ATTORNEY	W065	21,553	0.004169%	0.003882%	0.00029%
MCCRACKEN COUNTY ATTORNEY	W073	19,442	0.003761%	0.003424%	0.00034%
MCCREARY COUNTY ATTORNEY	W074	46,099	0.008918%	0.009230%	(0.00031)%
MADISON COUNTY ATTORNEY	W076	147,683	0.028570%	0.028321%	0.00025%
MAGOFFIN CO ATTORNEY	W077	27,574	0.005334%	0.005145%	0.00019%
MEADE COUNTY ATTORNEY	W082	41,443	0.008017%	0.007405%	0.00061%
MENIFEE COUNTY ATTORNEY	W083	4,724	0.000914%	0.000997%	(0.00008)%



Non-Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
MERCER COUNTY ATTORNEY	W084	8,481	0.001641%	0.001394%	0.00025%
MONTGOMERY CO ATTORNEY	W087	41,535	0.008035%	0.007826%	0.00021%
MORGAN COUNTY ATTORNEY	W088	36,353	0.007032%	0.006532%	0.00050%
OLDHAM COUNTY ATTORNEY	W093	87,854	0.016995%	0.014223%	0.00277%
OWEN COUNTY ATTORNEY	W094	20,194	0.003906%	0.003763%	0.00014%
PENDLETON COUNTY ATTORNEY	W096	17,160	0.003320%	0.003029%	0.00029%
PULASKI COUNTY ATTORNEY	W100	97,117	0.018787%	0.018910%	(0.00012)%
ROCKCASTLE CO ATTORNEY	W102	44,014	0.008515%	0.008273%	0.00024%
ROWAN COUNTY ATTORNEY	W103	49,269	0.009531%	0.007327%	0.00220%
SHELBY COUNTY ATTORNEY	W106	32,656	0.006317%	0.005380%	0.00094%
SIMPSON COUNTY ATTORNEY	W107	25,310	0.004896%	0.003442%	0.00145%
SPENCER COUNTY ATTORNEY	W108	15,485	0.002996%	0.002930%	0.00007%
TODD COUNTY ATTORNEY	W110	7,018	0.001358%	0.001446%	(0.00009)%
TRIGG COUNTY ATTORNEY	W111	37,074	0.007172%	0.006694%	0.00048%
TRIMBLE COUNTY ATTORNEY	W112	18,021	0.003486%	0.002109%	0.00138%
UNION COUNTY ATTORNEY	W113	29,433	0.005694%	0.006547%	(0.00085)%
WEBSTER COUNTY ATTORNEY	W117	32,151	0.006220%	0.006103%	0.00012%
WHITLEY COUNTY ATTORNEY	W118	59,232	0.011459%	0.012030%	(0.00057)%
FAYETTE CO ATTORNEY OFF	X034	69,979	0.013538%	0.011465%	0.00207%
KENTON COUNTY ATTORNEY	X059	12,750	0.002466%	0.002463%	0.00000%
		\$ 516,925,509	100.000000%	100.000000%	0.000000%



Hazardous Employers	Employer Code	2015 Actual Employer Contributions	2015 Employer Allocation Percentage	2014 Employer Allocation Percentage	Change in Proportionate Share
MOREHEAD STATE UNIVERSITY	1440	\$ 111,726	0.391526%	0.395112%	(0.00359)%
MURRAY STATE UNIV	1445	110,886	0.388584%	0.405301%	(0.01672)%
NORTHERN KY UNIVERSITY	1450	126,846	0.444514%	0.414511%	0.03000%
WESTERN KENTUCKY UNIV	1465	257,778	0.903346%	0.857034%	0.04631%
UNIFIED PROSECUTORIAL SYS	31030	8,206	0.028758%	0.028486%	0.00027%
ATTORNEY GENERALS OFFICE	31040	244,967	0.858452%	0.919272%	(0.06082)%
DEPT MILITARY AFFAIRS	31095	403,656	1.414555%	1.143718%	0.27084%
TRAN DEPT OF AVIATION	35615	57,327	0.200893%	0.110372%	0.09052%
COMMONWEALTH OF TECHNOL	39079	145,585	0.510181%	0.451355%	0.05883%
DEPT OF FISH & WILDLIFE	50660	1,104,449	3.870388%	4.199903%	(0.32952)%
COMM KY HORSE PARK	50665	60,465	0.211890%	0.209635%	0.00225%
DEPT OF PARKS	50670	255,880	0.896697%	0.855561%	0.04114%
OFF HUMAN RESOURCE MANAGE	53729	695,542	2.437430%	2.609072%	(0.17164)%
J&PS DEPT OF KY STATE POL	54520	1,340,797	4.698633%	4.832624%	(0.13399)%
J&PS DEPT OF CORRECTIONS	54527	23,253,068	81.487098%	81.168239%	0.31886%
DEPT OF INSURANCE	58676	57,850	0.202729%	0.276328%	(0.07360)%
DEPT OF ALCOHOL & BEVERA	58680	300,862	1.054330%	1.123476%	(0.06915)%
		\$ 28,535,890	100.00000%	100.00000%	0.00000%



SCHEDULE B

	Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense	
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Plan	Changes of Assumptions	Net Diff Between Projected & Actual Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
Non-Hazardous Employer																
BRECKINRIDGE CO ATTORNEY	014A	\$ 589,781	\$ 1,260	\$ 1,680	\$ 28,271	\$ 50,575	\$ 81,785	\$ -	\$ -	\$ -	\$ -	\$ 54,723	\$ 22,478	\$ 77,201		
CHRISTIAN COUNTY ATTORNEY	024A	247,816	529	706	11,879	-	13,114	-	-	-	181,480	22,994	(80,658)	(57,664)		
EDMONSON COUNTY ATTORNEY	031A	90,726	194	258	4,349	30,160	34,961	-	-	-	-	8,418	13,404	21,822		
KNOTT COUNTY ATTORNEY	060A	300,846	643	857	14,421	57,454	73,375	-	-	-	-	27,914	25,535	53,449		
LOGAN COUNTY ATTORNEY	071A	719,645	1,537	2,050	34,496	24,675	62,758	-	-	-	-	66,773	10,967	77,740		
MONROE CO ATTORNEY	086A	162,995	348	464	7,813	1,879	10,505	-	-	-	-	15,124	835	15,959		
LEGS GENERAL ASSEMBLY	10005	5,954,826	12,722	16,961	285,440	-	315,123	-	-	-	144,507	552,523	(64,225)	488,298		
LEGS LEGISLATIVE RES COMM	10010	118,992,350	254,217	338,914	5,703,809	1,041,577	7,338,517	-	-	-	-	11,040,793	462,923	11,503,716		
WAYNE COUNTY ATTORNEY	116A	704,470	1,505	2,006	33,768	-	37,280	-	-	-	66,895	66,895	(29,731)	35,634		
EASTERN KY UNIV	1430	171,779,621	366,992	489,263	8,234,128	6,717,066	15,807,449	-	-	-	-	15,938,699	2,985,363	18,924,062		
KET FOUNDATION	1433	10,524,335	22,484	29,975	504,476	-	556,936	-	-	-	86,368	976,508	(38,386)	938,123		
KY BAR ASSOCIATION	1434	14,881,301	31,793	42,385	713,324	251,086	1,038,588	-	-	-	-	1,380,772	111,594	1,492,366		
CHILD WATCH ADVOCACY CTR	1435	1,190,853	2,544	3,392	57,083	88,197	151,215	-	-	-	-	110,494	39,199	149,693		
PURCHASE AREA SACAC	1436	2,570,786	5,492	7,322	123,229	105,066	241,109	-	-	-	-	238,532	46,696	285,228		
SANCTUARY INC	1437	2,917,736	6,233	8,310	139,860	-	154,403	-	-	-	202,515	202,515	(90,007)	180,718		
O A S I S	1438	4,126,387	8,816	11,753	197,795	72,102	290,466	-	-	-	-	382,870	32,045	414,915		
BARREN RIVER CHILD ADVOCA	1439	755,899	1,615	2,153	36,233	-	40,001	-	-	-	10,998	10,998	(4,888)	65,249		
MOREHEAD STATE UNIVERSITY	1440	67,440,955	144,082	192,085	3,232,732	-	3,568,899	-	-	-	561,192	561,192	(249,419)	6,008,140		
MURRAY STATE UNIV	1445	85,676,027	183,039	244,022	4,106,816	-	4,533,878	-	-	-	1,775,505	1,775,505	(789,113)	7,160,400		
NORTHERN KY UNIVERSITY	1450	245,556,045	524,609	699,393	11,770,546	-	12,994,547	-	-	-	2,602,001	2,602,001	(1,156,445)	21,627,654		
LINCOLN ADVOCACY SUPPORT	1451	1,894,823	4,048	5,397	90,827	41,445	141,717	-	-	-	-	175,813	18,420	194,232		
SPRINGHAVEN INC	1452	2,424,747	5,180	6,906	116,228	86,889	215,204	-	-	-	-	224,982	38,617	263,599		
SAFE HARBOR	1453	2,648,260	5,658	7,543	126,942	-	140,143	-	-	-	79,917	79,917	(35,519)	210,202		
D.O.V.E.S.	1454	1,412,664	3,018	4,024	67,715	34,880	109,636	-	-	-	-	131,075	15,502	146,577		
GATEWAY CHILD ADVOCACY	1455	363,206	776	1,034	17,410	-	19,220	-	-	-	58,296	58,296	(25,909)	7,791		
JUDI'S PLACE FOR KIDS, INC.	1456	914,450	1,954	2,605	43,833	19,228	67,620	-	-	-	-	84,848	8,546	93,394		
KY RIVER CHILD ADVOCACY	1457	605,576	1,294	1,725	29,028	-	32,046	-	-	-	80,494	80,494	(35,775)	20,414		
BLUEGRASS RAPE CRISIS CTR	1458	3,279,421	7,006	9,340	157,197	51,875	225,418	-	-	-	-	304,283	23,056	327,339		
NURSING HOME OMBUDSMAN	1459	1,259,078	2,690	3,586	60,353	290,687	357,316	-	-	-	-	116,824	129,194	246,019		
WESTERN KENTUCKY UNIV	1465	147,109,065	314,285	418,996	7,051,563	1,244,563	9,029,408	-	-	-	-	13,649,623	553,139	14,202,763		
KASAP	1480	1,936,162	4,136	5,515	92,808	260,582	363,041	-	-	-	-	179,648	115,814	295,462		
KDVA	1481	4,040,004	8,631	11,507	193,655	25,300	239,093	-	-	-	-	374,855	11,244	386,099		
KACAC	1482	231,941	496	661	11,118	34,352	46,626	-	-	-	-	21,521	15,267	36,788		
PENNYRILE CHILD ADV CTR	1483	534,969	1,143	1,524	25,643	-	28,310	-	-	-	518	518	(230)	49,407		
BUFFALO TR CHILD ADV INC	1484	581,674	1,243	1,657	27,882	15,054	45,835	-	-	-	-	53,971	6,691	60,662		
CUMBERLAND V C A CENTER	1485	842,742	1,800	2,400	40,396	-	44,597	-	-	-	1,697	1,697	(754)	77,440		
LAKE CUMB CHILD ADV CTR	1486	419,679	897	1,195	20,117	3,085	25,294	-	-	-	-	38,940	1,371	40,311		
B.R.A.S.S.	1487	3,950,539	8,440	11,252	189,366	39,829	248,887	-	-	-	-	366,554	17,702	384,256		
WOMEN AWARE	1488	1,785,099	3,814	5,084	85,567	-	94,465	-	-	-	161,532	161,532	(71,792)	93,840		
BETHANY HOUSE ABUSE SHEL	1489	2,629,562	5,618	7,490	126,046	107,211	246,365	-	-	-	-	243,986	47,649	291,635		
HOPE HARBOR INC	1490	1,337,973	2,858	3,811	64,135	-	70,804	-	-	-	37,672	37,672	(16,743)	107,402		
CHILD ADV CTR OF GRN RVR	1491	769,072	1,643	2,190	36,865	14,204	54,903	-	-	-	-	71,359	6,313	77,672		
CSG HEADQUARTERS	1492	29,951,041	63,988	85,307	1,435,681	73,241	1,658,216	-	-	-	-	2,779,029	32,552	2,811,581		
KY HIGHER ED STUD LN CORP	1994	84,220,102	179,929	239,876	4,037,028	2,725,017	7,181,849	-	-	-	-	7,814,424	1,211,119	9,025,543		
JUDL JUDICIAL RET SYSTEM	20020	1,079,327	2,306	3,074	51,737	-	18,257	-	-	-	-	100,146	8,114	108,260		
JUDL ADM OFF OF THE COURT	20025	304,667,453	650,895	867,754	14,604,007	17,879,863	34,002,519	-	-	-	-	28,268,795	7,946,606	36,215,401		
LEX FAYETTE CO HLTH DEPT	3022	57,988,660	123,888	165,163	2,779,643	-	3,068,694	-	-	-	6,589,745	6,589,745	(2,928,775)	2,451,745		
LAKE CUMBERLAND DISTRICT	3023	45,678,727	97,589	130,102	2,189,576	-	2,417,266	-	-	-	1,721,124	1,721,124	(764,944)	3,473,390		



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	Proportionate Share of Contributions	Changes in Proportion & Differences Between Employer 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 Proportion & Differences Between Employer Contributions & Total Employer Pension Expense			
													Proportionate Share of Contributions	Total Employer Pension Expense		
WEDCO DIST HEALTH DEPT	3024	18,590,270	39,716	52,949	891,111	91,429	1,075,205	-	-	-	-	1,724,912	40,635	1,765,547		
NORTHERN KY DIST HLTH DEP	3025	37,878,044	80,923	107,884	1,815,656	362,435	2,366,898	-	-	-	-	3,514,542	161,082	3,675,625		
BARREN RVR DIST HLTH DEPT	3026	39,657,677	84,725	112,953	1,900,961	-	2,098,639	-	-	242,332	242,332	3,679,667	(107,703)	3,571,964		
GREEN RVR DIST HLTH DEPT	3027	37,245,121	79,571	106,082	1,785,317	759,040	2,730,009	-	-	-	-	3,455,816	337,351	3,793,167		
LINCOLN TRL DIST HLTH DEP	3028	29,690,853	63,432	84,565	1,423,209	1,403,568	2,974,774	-	-	-	-	2,754,888	623,808	3,378,696		
PURCHASE DIST HLTH DEPT	3029	13,307,383	28,430	37,902	637,879	-	704,212	-	-	574,449	574,449	1,234,735	(255,311)	979,425		
MERCER CO HEALTH DEPT	3030	4,321,012	9,231	12,307	207,124	46,663	275,326	-	-	-	-	400,928	20,739	421,667		
CUMBERLAND VLY DIST HEALT	3031	26,728,014	57,102	76,127	1,281,187	-	1,414,416	-	-	-	-	1,798,607	2,479,979	1,680,598		
KY RIVER DIST HEALTH DEPT	3033	27,790,565	59,372	79,153	1,332,120	-	1,470,645	-	-	860,081	860,081	2,578,568	(382,258)	2,196,310		
BOURBON CO HEALTH CENTER	3034	3,568,836	7,625	10,165	171,069	-	188,859	-	-	164,666	164,666	331,137	(73,185)	257,952		
CLARK CO HEALTH DEPT	3035	11,907,110	25,438	33,914	570,758	331,929	962,040	-	-	-	-	1,104,810	147,524	1,252,334		
GATEWAY DIST HEALTH DEPT	3036	11,807,936	25,227	33,631	566,005	-	624,863	-	-	3,661,785	3,661,785	1,095,608	(1,627,460)	(531,852)		
BOYLE CO HEALTH DEPT	3037	3,755,574	8,023	10,697	180,021	45,352	244,093	-	-	-	-	348,464	20,156	368,620		
PIKE CO HEALTH DEPT	3038	14,681,551	31,366	41,816	703,749	-	776,931	-	-	-	-	925,905	1,362,239	950,725		
FLOYD CO HEALTH CENTER	3039	7,907,384	16,893	22,522	379,035	-	418,450	-	-	20,591	20,591	733,693	(9,151)	724,541		
MARTIN CO HEALTH DEPT	3040	4,383,992	9,366	12,486	210,143	-	231,996	-	-	215,268	215,268	406,772	(95,675)	311,097		
BUFFALO TRACE HEALTH DEPT	3042	4,946,267	10,567	14,088	237,096	40,403	302,154	-	-	-	-	458,943	17,957	476,900		
LITTLE SANDY DIST HEALTH	3043	4,488,631	9,590	12,785	215,159	-	237,533	-	-	9,096	9,096	416,481	(4,043)	412,438		
N CENTRAL DIST HLTH DEPT	3044	11,057,922	23,624	31,495	530,053	-	585,173	-	-	848,767	848,767	1,026,018	(377,230)	648,788		
PENNYRILE DIST HLTH DEPT	3045	10,708,410	22,878	30,500	513,300	-	566,677	-	-	1,259,786	1,259,786	993,588	(559,905)	433,683		
BREATHITT CO HEALTH DEPT	3047	10,879,493	23,243	30,987	521,500	45,658	621,389	-	-	-	-	1,009,462	20,293	1,029,754		
GREENUP CO HLTH DEPT	3048	6,260,758	13,376	17,832	300,105	2,730	334,042	-	-	-	-	580,909	1,213	582,122		
WHITLEY CO HEALTH DEPT	3049	15,754,452	33,658	44,872	755,178	-	833,708	-	-	91,258	91,258	1,461,788	(40,559)	1,421,229		
LAUREL CO HEALTH DEPT	3050	8,024,316	17,143	22,855	384,640	-	424,638	-	-	101,844	101,844	744,542	(45,264)	699,278		
KNOX CO HEALTH DEPT	3051	14,814,978	31,651	42,196	710,145	-	783,992	-	-	380,776	380,776	1,374,619	(169,234)	1,205,385		
MONROE CO HEALTH DEPT	3052	2,164,360	4,624	6,165	103,747	-	114,535	-	-	15,637	15,637	200,822	(6,950)	193,872		
BULLITT CO HEALTH DEPT	3053	7,130,005	15,233	20,308	341,771	-	377,312	-	-	130,920	130,920	661,563	(58,187)	603,376		
THREE RIVERS DIST HLTH	3054	15,791,347	33,737	44,977	756,946	-	835,660	-	-	369,452	369,452	1,465,212	(164,201)	1,301,011		
ESTILL CO HEALTH DEPT	3055	3,326,345	7,106	9,474	159,446	125,205	301,231	-	-	-	-	308,637	55,646	364,284		
OLDHAM CO HEALTH DEPT	3056	5,840,598	12,478	16,635	279,965	-	309,078	-	-	191,742	191,742	541,924	(85,219)	456,705		
LEWIS CO HEALTH DEPT	3057	3,230,374	6,901	9,201	154,846	324,922	495,870	-	-	-	-	299,733	144,410	444,142		
FLEMING CO HEALTH DEP	3058	2,380,705	5,086	6,781	114,117	-	125,984	-	-	1,122	1,122	220,896	(499)	220,397		
JESSAMINE CO HEALTH DEPT	3059	6,085,891	13,002	17,334	291,723	340,579	662,638	-	-	-	-	564,684	151,369	716,052		
POWELL CO HEALTH DEPT	3060	1,666,426	3,560	4,746	79,879	85,679	173,864	-	-	-	-	154,621	38,080	192,700		
ANDERSON CO HEALTH DEPT	3061	3,335,034	7,125	9,499	159,862	214,398	390,884	-	-	-	-	309,444	95,288	404,731		
MADISON CO HEALTH DEP	3062	27,149,535	58,003	77,327	1,301,393	-	1,436,723	-	-	232,976	232,976	2,519,090	(103,545)	2,415,545		
JOHNSON CO HEALTH DEPT	3064	9,515,535	20,329	27,102	456,120	-	503,551	-	-	1,158,575	1,158,575	882,906	(514,922)	367,984		
MAGOFFIN CO HEALTH DEPT	3065	4,295,568	9,177	12,235	205,905	-	227,317	-	-	31,720	31,720	398,567	(14,098)	384,470		
ALLEN CO HEALTH DEPT	3066	5,588,758	11,940	15,918	267,893	51,707	347,458	-	-	-	-	518,557	22,981	541,538		
FRANKLIN CO HEALTH DEPT	3067	16,334,904	34,898	46,525	783,001	-	864,425	-	-	222,610	222,610	1,515,646	(98,938)	1,416,709		
LINCOLN CO HEALTH DEPT	3068	3,473,806	7,421	9,894	166,514	54,946	238,776	-	-	-	-	322,320	24,420	346,740		
WOODFORD CO HEALTH DEPT	3069	3,979,887	8,503	11,336	190,773	166,977	377,588	-	-	-	-	369,277	74,212	443,489		
MUHLENBERG CO.HEALTH DEPT	3072	4,936,618	10,547	14,060	236,633	58,897	320,137	-	-	-	-	458,048	26,176	484,224		
MARSHALL CO HEALTH DEPT	3073	9,641,755	20,599	27,462	462,170	362,601	872,832	-	-	-	-	894,617	161,156	1,055,774		
CHRISTIAN CO HEALTH DEPT	3074	9,338,606	19,951	26,598	447,639	-	494,188	-	-	260,652	260,652	866,490	(115,845)	750,644		
HOPKINS CO HEALTH DEPT	3075	8,890,480	18,994	25,322	426,159	125,587	596,061	-	-	-	-	824,910	55,816	880,726		
TODD CO HEALTH DEPT	3076	2,207,541	4,716	6,288	105,817	110,462	227,282	-	-	-	-	204,828	49,094	253,922		
BRACKEN CO HEALTH DEPT	3077	1,990,434	4,252	5,669	95,410	-	105,332	-	-	3,016	3,016	184,684	(1,340)	183,344		
MONTGOMERY CO HEALTH DEPT	3078	9,412,677	20,109	26,809	451,190	-	498,108	-	-	29,101	29,101	873,362	(12,934)	860,428		
GARRARD COUNTY HEALTH DPT	3079	2,753,560	5,883	7,843	131,990	13,230	158,945	-	-	-	-	255,491	5,880	261,371		
BRECKINRIDGE CO HEALTH BD	3080	3,132,821	6,693	8,923	150,169	34,215	200,001	-	-	-	-	290,681	15,207	305,888		
ASHLAND BOYD CO HEALTH DP	3081	7,834,335	16,737	22,314	375,533	-	414,584	-	-	202,446	202,446	726,915	(89,976)	636,938		



	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense Deferred Amounts from		
	Employer Code	Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Changes in Proportion & Differences Between Employer Contributions & Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Contributions	Total Employer Pension Expense	
Non-Hazardous Employer															
LAWRENCE CO HEALTH DEPT	3082	4,227,002	9,031	12,039	202,618	196,911	420,600	-	-	-	-	392,206	87,516	479,722	
GRAVES CO HEALTH CENTER	3083	5,737,440	12,258	16,341	275,020	670,194	973,813	-	-	-	-	532,353	297,864	830,217	
CALLOWAY CO HEALTH DEPT	3084	3,813,609	8,147	10,862	182,802	76,773	278,585	-	-	-	-	353,849	34,121	387,970	
BELL CO HEALTH DEPT	3085	7,039,779	15,040	20,051	337,447	-	372,537	-	-	-	804,327	804,327	653,191	295,713	
GRAYSON COUNTY HEALTH DEPT	3086	2,832,615	6,052	8,068	-	-	149,899	-	-	-	77,703	262,826	(34,535)	228,292	
HARLAN CO HEALTH DEPT	3087	5,271,636	11,262	15,015	252,692	279,292	558,261	-	-	-	-	489,133	124,130	613,262	
UNIFIED PROSECUTORIAL SYS	31030	291,834,422	623,478	831,203	13,988,865	8,759,276	24,202,822	-	-	-	-	27,078,073	3,893,011	30,971,084	
DEPT OF AGRICULTURE	31035	58,290,047	124,532	166,022	2,794,090	-	3,084,643	-	-	1,342,551	1,342,551	5,408,485	(596,690)	4,811,796	
ATTORNEY GENERALS OFFICE	31040	58,241,261	124,427	165,883	2,791,751	809,613	3,891,675	-	-	-	-	5,403,958	359,828	5,763,787	
AUDITOR OF PUBLIC ACCOUNT	31045	41,920,050	89,558	119,397	2,009,406	271,865	2,490,227	-	-	-	-	3,889,583	120,829	4,010,412	
REGISTRY OF ELECTION	31066	3,594,881	7,680	10,239	172,318	-	190,237	-	-	-	133,788	133,788	333,554	(59,461)	274,093
GOVERNORS OFFICE	31070	12,569,621	26,854	35,801	602,515	-	665,170	-	-	-	3,964	3,964	1,166,282	(1,762)	1,164,520
DEPT OF VETERANS AFFAIRS	31074	166,979,213	356,736	475,590	8,004,024	2,457,283	11,293,633	-	-	-	-	15,493,290	1,092,126	16,585,415	
MILITARY AFFAIRS COMM	31076	674,422	1,441	1,921	32,328	-	35,690	-	-	-	111,603	111,603	62,577	(49,601)	12,975
KY INFRASTRUCTURE	31082	5,178,848	11,064	14,750	248,244	292,856	566,915	-	-	-	-	480,523	130,158	610,682	
LT GOVERNORS OFFICE	31085	860,599	1,839	2,451	41,252	-	45,542	-	-	-	269,666	269,666	79,851	(119,851)	(40,000)
AGRICULTURAL DEVELOP BD	31089	5,020,658	10,726	14,300	240,661	-	265,687	-	-	-	20,320	20,320	465,845	(9,031)	456,814
OFF OF HOMELAND SECURITY	31094	5,950,662	12,713	16,949	285,241	-	314,902	-	-	-	47,520	47,520	552,137	(21,120)	531,016
DEPT MILITARY AFFAIRS	31095	118,394,181	252,939	337,210	5,675,137	-	6,265,286	-	-	-	4,931,372	4,931,372	10,985,292	(2,191,721)	8,793,571
OFF OF MINORITY EMPWMENT	31097	495,351	1,058	1,411	23,744	8,346	34,560	-	-	-	-	45,962	3,710	49,671	
FAITH BASED/NONPROFIT SOC	31099	299,785	640	854	14,370	6,622	22,486	-	-	-	-	27,816	2,943	30,759	
OFF OF SECRETARY TO CABIN	31110	306,952	656	874	14,714	7,085	23,329	-	-	-	-	28,481	3,149	31,630	
GOV OFF LOCAL DEVELOPMENT	31112	17,228,474	36,807	49,070	825,834	-	911,711	-	-	-	315,600	315,600	1,598,557	(140,266)	1,458,290
SECRETARY OF STATE	31120	8,326,964	17,790	23,717	399,147	224,988	665,641	-	-	-	-	772,623	99,995	872,618	
STATE TREASURERS OFFICE	31125	7,845,886	16,762	22,347	376,087	-	415,195	-	-	-	195,340	195,340	727,986	(86,818)	641,169
EARLY CHILDHOOD ADVISORY COUNCIL	31135	3,928,859	8,394	11,190	188,327	892,551	1,100,462	-	-	-	-	364,542	396,689	761,231	
BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	31136	409,590	875	1,167	19,633	55,676	77,351	-	-	-	-	38,004	24,745	62,749	
BOARD OF ACCOUNTANCY	31150	1,224,745	2,617	3,488	58,707	16,060	80,872	-	-	-	-	113,639	7,138	120,777	
BOARD OF AUCTIONEERS	31155	223,333	477	636	10,705	-	11,819	-	-	116,827	116,827	20,722	(51,923)	(31,201)	
BOARD OF BARBERING	31165	620,070	1,325	1,766	29,723	76,965	109,778	-	-	-	-	57,534	34,206	91,740	
BOARD OF CHIROPRACTIC EXM	31170	733,418	1,567	2,089	35,156	16,682	55,494	-	-	-	-	68,051	7,414	75,465	
BOARD OF DENTISTRY	31180	1,644,665	3,514	4,684	78,836	60,694	147,728	-	-	-	-	152,601	26,975	179,577	
BOARD OF ELECTIONS	31185	3,250,013	6,943	9,257	155,787	21,828	193,815	-	-	-	-	301,555	9,701	311,256	
BRD OF EMBALMERS/FUN DIR	31190	950,625	2,031	2,708	45,567	-	50,306	-	-	-	42,523	42,523	88,204	(18,899)	69,306
BOARD OF EXM ARCHITECTS	31200	1,068,757	2,283	3,044	51,230	16,808	73,365	-	-	-	-	99,165	7,470	106,636	
KY LANDSCAPE ARCH REG BD	31205	146,379	313	417	7,017	2,585	10,331	-	-	-	-	13,582	1,149	14,731	
BD EXAMINERS OF SOCIAL WK	31215	724,489	1,548	2,063	34,728	31,836	70,175	-	-	-	-	67,222	14,149	81,372	
BD OF HAIRDRESSERS/CSMTG	31225	3,039,953	6,495	8,658	145,718	178,179	339,050	-	-	-	-	282,064	79,191	361,255	
BD OF MEDICAL LICENSURE	31245	4,153,713	8,874	11,831	199,105	-	219,810	-	-	-	62,100	62,100	385,405	(27,600)	357,805
BOARD OF NURSING	31250	14,117,133	30,160	40,208	676,694	466,908	1,213,971	-	-	-	-	1,309,869	207,515	1,517,384	
BOARD OF OPTOMETRIC EXM	31260	434,153	928	1,237	20,811	10,168	33,143	-	-	-	-	40,283	4,519	44,802	
KY RESPIRATORY CARE BD	31263	528,463	1,129	1,505	25,331	6,375	34,341	-	-	-	-	49,034	2,833	51,867	
PERSONNEL BOARD	31268	2,184,158	4,666	6,221	104,696	21,313	136,896	-	-	-	-	202,659	9,472	212,131	
KY BOARD OF PHARMACY	31270	4,731,442	10,108	13,476	226,798	140,967	391,349	-	-	-	-	439,010	62,652	501,662	
BD OF PHYSICAL THERAPY	31275	742,246	1,586	2,114	35,579	134,590	173,868	-	-	-	-	68,870	59,818	128,687	
BOARD OF REAL ESTATE APPR	31284	1,563,728	3,341	4,454	74,956	91,535	174,286	-	-	-	-	145,092	40,682	185,774	
BD OF PROF ENGINEERS & LA	31290	3,539,989	7,563	10,083	169,687	71,235	258,567	-	-	-	-	328,460	31,660	360,120	
SCHOOL FAC CONSTR COMM	31345	1,194,316	2,552	3,402	57,249	47,344	110,546	-	-	-	-	110,816	21,042	131,857	
EXECUTIVE BRANCH ETH COMM	31354	1,612,715	3,445	4,593	77,304	-	85,343	-	-	-	6,107	6,107	149,637	(2,714)	146,923
COMMISSION ON HUMAN RIGHT	31370	6,651,429	14,210	18,945	318,831	-	351,986	-	-	-	111,056	111,056	617,158	(49,358)	567,799



	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	Proportionate Share of Contributions	Changes in Proportion & Differences Between Employer 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 Pension Expense	Proportionate Share of Contributions
COMMISSION- REAL ESTATE	31395	4,131,812	8,827	11,768	198,055	160,767	379,417	-	-	-	-	383,373	71,452	454,825
COMMISSION ON WOMEN	31400	897,814	1,918	2,557	43,036	-	47,511	-	-	91,934	91,934	83,304	(40,860)	42,445
KY COUNCIL POSTSEC EDUCAT	31415	18,374,905	39,256	52,335	880,787	834,232	1,806,611	-	-	-	-	1,704,929	370,770	2,075,699
OFFICE OF STATE BUD DIREC	31765	9,094,314	19,429	25,902	435,929	-	481,261	-	-	601,636	601,636	843,823	(267,394)	576,429
TRAN OFF OF THE SECRETARY	35605	20,150,975	43,051	57,394	965,922	-	1,066,367	-	-	516,948	516,948	1,869,723	(229,755)	1,639,968
TRAN OFFICE OF LEGAL SVC	35607	16,037,681	34,263	45,679	768,754	375,693	1,224,389	-	-	-	-	1,488,068	166,975	1,655,043
DIVISION OF FACILITY MANA	35609	15,255,857	32,593	43,452	731,278	278,932	1,086,254	-	-	-	-	1,415,526	123,970	1,539,496
TRAN DEPT OF AVIATION	35615	7,298,825	15,593	20,789	349,864	-	386,246	-	-	463,560	463,560	677,227	(206,027)	471,200
TRAN OFFICE OF PERSONNEL	35616	11,739,351	25,080	33,436	562,717	397,806	1,019,039	-	-	-	-	1,089,244	176,803	1,266,047
OFFICE OF INFORMAT TECHNO	35617	15,369,846	32,836	43,776	736,742	343,455	1,156,809	-	-	-	-	1,426,102	152,647	1,578,749
OFFICE OF AUDITS	35618	12,998,129	27,769	37,021	623,056	128,974	816,820	-	-	-	-	1,206,041	57,322	1,263,363
DOT PAYROLL DIVISION	35619	5,042,498	10,773	14,362	241,708	-	266,843	-	-	179,370	179,370	467,872	(79,270)	388,152
TRAN DEPT OF HIGHWAYS	35625	989,052,916	2,113,024	2,817,021	47,409,513	19,544,340	71,883,898	-	-	-	-	91,770,007	8,686,373	100,456,380
TRAN DEPT OF INTERGOV PRO	35628	5,824,923	12,444	16,591	279,213	45,126	353,374	-	-	-	-	540,470	20,056	560,526
TRAN DEPT OF VEH REGULATE	35630	50,786,587	108,501	144,650	2,434,417	440,715	3,128,284	-	-	-	-	4,712,271	195,874	4,908,145
EDEV OFF OF THE SECRETARY	36635	25,744,418	55,001	73,325	1,234,039	160,379	1,522,744	-	-	-	-	2,388,715	71,279	2,459,994
KENTUCKY STATE UNIVERSITY	3801	29,408,264	62,828	83,761	1,409,663	-	1,556,252	-	-	1,581,041	1,581,041	2,728,668	(702,685)	2,025,983
KHEAA DIV OF FINANCIAL AF	39075	9,749,658	20,829	27,769	467,343	-	515,941	-	-	262,261	262,261	904,629	(116,560)	788,069
COMMONWEALTH OF TECHNOL	39079	159,881,319	341,572	455,374	7,663,792	-	8,460,738	-	-	2,755,544	2,755,544	14,834,706	(1,224,686)	13,610,020
KY RIVER AUTHORITY	39084	2,409,173	5,147	6,862	115,482	-	127,491	-	-	182,384	182,384	223,537	(81,059)	142,477
OFFICE OF PVA'S	39103	176,346,847	376,749	502,271	8,453,055	532,650	9,864,725	-	-	-	-	16,362,473	236,733	16,599,206
DEPT OF REVENUE	39130	225,584,040	481,940	642,509	10,813,203	4,241,284	16,178,935	-	-	-	-	20,930,982	1,885,015	22,815,997
OFFICE OF SECRETARY	39750	37,084,849	79,228	105,625	1,777,635	-	1,962,488	-	-	939,445	939,445	3,440,945	(417,531)	3,023,414
OFF OF THE CONTROLLER	39758	23,004,170	49,146	65,520	1,102,688	-	1,217,355	-	-	21,699	21,699	2,134,459	(9,644)	2,124,815
DEPT FACILITIES SUPP SVCS	39785	67,164,092	143,490	191,297	3,219,461	910,124	4,464,372	-	-	-	-	6,231,870	404,500	6,636,370
KY STATE FAIR BOARD	50235	54,164,682	115,718	154,272	2,596,344	-	2,866,334	-	-	586,139	586,139	5,025,710	(260,506)	4,765,204
COMM KY HERITAGE COUNCIL	50410	4,857,062	10,377	13,834	232,820	-	257,030	-	-	84,569	84,569	450,666	(37,586)	413,080
KY ARTS COUNCIL	50529	5,107,040	10,911	14,546	244,802	109,833	380,092	-	-	-	-	473,860	48,815	522,675
KY HISTORICAL SOCIETY	50550	13,311,727	28,439	37,914	638,088	-	704,441	-	-	84,662	84,662	1,235,138	(37,628)	1,197,511
DEPT OF FISH & WILDLIFE	50660	87,635,371	187,225	249,603	4,200,736	645,913	5,283,478	-	-	-	-	8,131,313	287,073	8,418,385
COMM KY HORSE PARK	50665	17,111,583	36,557	48,737	820,231	-	905,526	-	-	689,806	689,806	1,587,711	(306,581)	1,281,130
DEPT OF PARKS	50670	145,499,113	310,846	414,411	6,974,391	1,778,537	9,478,185	-	-	-	-	13,500,243	790,461	14,290,704
COMM OFFICE OF SECRETARY	50850	10,182,970	21,755	29,003	488,113	-	538,871	-	-	1,227,489	1,227,489	944,834	(545,551)	399,284
KY ARTISANS CTR AT BERIA	50852	3,571,739	7,631	10,173	171,209	-	189,012	-	-	8,251	8,251	331,406	(3,667)	327,739
DEPT OF TOURISM	50860	9,246,419	19,754	26,336	443,220	133,506	622,816	-	-	-	-	857,936	59,336	917,272
EDUC PROF STANDARDS BD	51183	4,602,460	9,833	13,109	220,615	29,456	273,013	-	-	-	-	427,043	13,092	440,134
KY COMM DEAF/HARD OF HEAR	51340	3,368,485	7,196	9,594	161,466	-	178,256	-	-	95,184	95,184	312,547	(42,304)	270,243
KY ENVIRONMENTAL EDUC COU	51407	605,756	1,294	1,725	29,036	-	32,056	-	-	9,400	9,400	56,206	(4,178)	52,028
EDUC OFFICE OF SECRETARY	51530	24,906,320	53,210	70,938	1,193,866	1,421,386	2,739,400	-	-	-	-	2,310,951	631,727	2,942,678
DEPT WORKFORCE INVESTMENT	51531	175,423,388	374,777	499,641	8,408,789	-	9,283,207	-	-	1,792,781	1,792,781	16,276,789	(796,791)	15,479,997
KY COMM ON PROPRIETARY ED	51532	289,135	618	824	13,859	-	15,301	-	-	162,135	162,135	26,828	(72,060)	(45,233)
EDUC DEPT OF EDUCATION	51540	69,601,491	148,697	198,239	3,336,296	451,780	4,135,012	-	-	-	-	6,458,026	200,791	6,658,817
KY EDUCATIONAL TV AUTHOR	51545	35,263,936	75,338	100,439	1,690,350	224,989	2,091,116	-	-	-	-	3,271,990	99,995	3,371,985
KY DEPT LIBRARY & ARCHIVE	51555	21,067,687	45,009	60,005	1,009,864	-	1,114,878	-	-	819,391	819,391	1,954,781	(364,174)	1,590,607
OFFICE OF THE KY HEALTH	53713	9,668,781	20,656	27,539	463,466	1,616,685	2,128,346	-	-	-	-	897,125	718,527	1,615,652
BENEFIT EXCHANGE														
H&FS OFF OF THE SECRETARY	53721	98,730,149	210,928	281,203	4,732,556	-	5,224,687	-	-	743,996	743,996	9,160,750	(330,665)	8,830,085
OFFICE INSPECTOR GENERAL	53723	68,505,908	146,357	195,119	3,283,780	1,415,233	5,040,488	-	-	-	-	6,356,371	628,992	6,985,364
OFFICE OF HEALTH POLICY	53724	2,920,179	6,239	8,317	139,977	6,673	161,205	-	-	-	-	270,951	2,966	273,917
DEPT OF AGING/INDEP LIVIN	53725	33,910,208	72,446	96,583	1,625,461	2,193,758	3,988,248	-	-	-	-	3,146,384	975,004	4,121,387
DEPT FOR INCOME SUPPORT	53727	122,757,853	262,261	349,639	5,884,306	8,929,024	15,425,230	-	-	-	-	11,390,178	3,968,455	15,358,633
DEPT FOR PUBLIC HEALTH	53728	112,488,161	240,321	320,389	5,392,036	1,509,484	7,462,230	-	-	-	-	10,437,297	670,882	11,108,179



	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	Proportionate Share of Contributions	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportion & Differences Between Employer Contributions & Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportion & Differences Between Employer Contributions & Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
OFF HUMAN RESOURCE MANAGE	53729	182,388,836	389,658	519,480	8,742,673	-	9,651,810	-	-	7,357,301	7,357,301	16,923,083	(3,269,912)	13,653,171
H&FS DEPT HUMAN SUPPORT S	53730	4,220,436	9,017	12,021	202,303	355,038	578,379	-	-	-	-	391,596	157,795	549,391
H&FS DEPT FOR COMM BASE S	53736	977,915,098	2,089,229	2,785,298	46,875,630	14,788,523	66,538,680	-	-	-	-	90,736,576	6,572,677	97,309,253
DEPT FOR MEDICAID SERVICE	53746	51,853,102	110,780	147,688	2,485,540	4,483,098	7,227,105	-	-	-	-	4,811,228	1,992,488	6,803,716
COMM CHILDREN SPEC HEALTH	53767	40,355,601	86,216	114,941	1,934,416	-	2,135,573	-	-	225,439	225,439	3,744,424	(100,195)	3,644,229
J&PS OFF OF SECRETARY	54500	30,561,481	65,292	87,045	1,464,942	-	1,617,279	-	-	73,827	73,827	2,835,670	(32,812)	2,802,857
DEPT OF PUBLIC ADVOCACY	54515	143,948,638	307,534	409,995	6,900,071	2,476,760	10,094,358	-	-	-	-	13,356,381	1,100,782	14,457,163
J&PS DEPT OF KY STATE POL	54520	182,305,317	389,479	519,242	8,738,669	927,286	10,574,676	-	-	-	-	16,915,334	412,127	17,327,461
J&PS OF JUVENILE JUSTICE	54523	299,643,933	640,163	853,446	14,363,208	3,179,534	19,036,351	-	-	-	-	27,802,684	1,413,126	29,215,810
DEPT OF CRIMINAL JUST TRN	54525	41,941,871	89,605	119,459	2,010,452	-	2,219,516	-	-	824,774	824,774	3,891,608	(366,566)	3,525,041
J&PS DEPT OF CORRECTIONS	54527	76,865,623	164,217	218,929	3,684,496	1,106,676	5,174,318	-	-	-	-	7,132,034	491,856	7,623,890
KCTCS	5470	186,536,523	398,519	531,293	8,941,489	-	9,871,301	-	-	5,630,618	5,630,618	17,307,929	(2,502,497)	14,805,433
OFFICE OF THE SECRETARY	55790	26,709,616	57,063	76,074	1,280,306	462,365	1,875,808	-	-	-	-	2,478,271	205,496	2,683,767
DEPT PERSONNEL ADMIN	55793	27,088,176	57,871	77,153	1,298,452	-	1,433,476	-	-	97,862	97,862	2,513,396	(43,494)	2,469,902
DEPT FOR EMPLOYEE INS	55794	15,293,873	32,674	43,560	733,100	1,098,640	1,907,974	-	-	-	-	1,419,053	488,284	1,907,338
OFFICE OF THE SECRETARY	56102	12,082,738	25,814	34,414	579,177	518,555	1,157,960	-	-	-	-	1,121,106	230,469	1,351,575
DEPT OF WRKPLACE STANDARD	56106	34,580,025	73,877	98,491	1,657,568	-	1,829,936	-	-	374,035	374,035	3,208,533	(166,238)	3,042,295
DEPT OF WORKERS CLAIMS	56107	51,953,357	110,994	147,974	2,490,345	2,057,751	4,807,063	-	-	-	-	4,820,531	914,556	5,735,087
KY OSH REVIEW COMMISSION	56113	2,125,503	4,541	6,054	101,884	-	112,479	-	-	107,333	107,333	197,216	(47,703)	149,513
WORKERS COMP FUNDING	56114	5,855,212	12,509	16,677	280,665	143,780	453,631	-	-	-	-	543,280	63,902	607,182
COMM														
GEN ADM PROG SUPP S SERVI	56115	15,923,232	34,019	45,353	763,268	-	842,639	-	-	187,269	187,269	1,477,449	(83,231)	1,394,218
OFF OF INSPCT GEN S SVCS	56116	1,427,158	3,049	4,065	68,410	-	75,524	-	-	90,036	90,036	132,420	(40,016)	92,404
ENVIRONMENTAL QUAL COMM	57121	593,925	1,269	1,692	28,469	9,705	41,135	-	-	-	-	55,108	4,314	59,421
MINE SAFETY REV COMM	57122	512,067	1,094	1,458	24,546	7,588	34,686	-	-	-	-	47,513	3,373	50,885
KY PUBLIC SVC COMMISSION	57123	29,857,011	63,787	85,039	1,431,174	-	1,579,999	-	-	377,653	377,653	2,770,305	(167,846)	2,602,459
KY STATE NATURE PRES COMM	57124	3,887,699	8,306	11,073	186,354	-	205,733	-	-	286,328	286,328	360,723	(127,257)	233,466
OFFICE OF THE SECRETARY	57126	17,451,987	37,285	49,707	836,548	-	923,539	-	-	551,692	551,692	1,619,296	(245,197)	1,374,099
DEPT FOR ENERGY DEV & IND	57127	4,978,237	10,636	14,179	238,628	269,911	533,354	-	-	-	-	461,909	119,961	581,870
DEPT FOR NATURAL RESOURCE	57128	160,469,018	342,828	457,048	7,691,963	-	8,491,838	-	-	10,420,654	10,420,654	14,889,237	(4,631,402)	10,257,835
DEPT FOR ENVIRONM PROTECT	57129	190,968,861	407,988	543,918	9,153,950	-	10,105,855	-	-	282,230	282,230	17,719,187	(125,436)	17,593,751
BRD OF CLMS & CRIME VICTI	58175	4,566,225	9,755	13,006	218,879	408,517	650,157	-	-	-	-	423,681	181,563	605,244
KY BOARD OF TAX APPEALS	58300	1,064,553	2,274	3,032	51,029	-	56,335	-	-	281,170	281,170	98,775	(124,964)	(26,189)
KY HORSE RACING AUTHORITY	58374	12,418,277	26,531	35,370	595,261	780,195	1,437,356	-	-	-	-	1,152,239	346,753	1,498,992
OFFICE OF THE SECRETARY	58675	13,989,912	29,888	39,846	670,596	-	740,330	-	-	162,590	162,590	1,298,064	(72,262)	1,225,802
DEPT OF INSURANCE	58676	31,472,308	67,238	89,639	1,508,602	706,666	2,372,145	-	-	-	-	2,920,181	314,074	3,234,255
OFF OF OCCUP & PROFESSION	58677	3,555,884	7,597	10,128	170,449	27,951	216,125	-	-	-	-	329,935	12,423	342,358
KY BOXING & WRESTLING AUT	58678	217,127	464	618	10,408	5,278	16,768	-	-	-	-	20,146	2,346	22,492
DEPT OF ALCOHOL & BEVERA	58680	7,300,767	15,597	20,794	349,957	347,558	733,906	-	-	-	-	677,407	154,470	831,877
DEPT OF CHARITABLE GAMING	58681	7,631,062	16,303	21,735	365,789	-	403,827	-	-	260,151	260,151	708,054	(115,623)	592,431
DEPT OF FINANCIAL INSTITU	58685	28,221,154	60,292	80,380	1,352,760	124,578	1,618,009	-	-	-	-	2,618,521	55,368	2,673,889
DEPT OF HOUSING & BUILD C	58690	54,522,822	116,483	155,292	2,613,511	-	2,885,286	-	-	148,838	148,838	5,058,940	(66,150)	4,992,790
ASST OF COMMONWEALTH	7403	5,654,901	12,081	16,106	271,063	719,784	1,019,035	-	-	-	-	524,694	319,904	844,598
ATTY														
KENTUCKY HOUSING CORP	7407	75,027,474	160,290	213,693	3,596,386	-	3,970,369	-	-	2,398,248	2,398,248	6,961,480	(1,065,888)	5,895,592
FRANKLIN CO COUNCIL AGING	7408	1,090,137	2,329	3,105	52,255	31,726	89,415	-	-	-	-	101,149	14,101	115,250
MUN ELEC POW ASSOC OF KY	7409	764,267	1,633	2,177	36,635	31,954	72,398	-	-	-	-	70,913	14,202	85,115
COMMONWEALTH CREDIT UNION	7410	82,960,523	177,238	236,288	3,976,651	3,762,475	8,152,651	-	-	-	-	7,697,554	1,672,211	9,369,764
HIGHSCHOOL ATHLETIC ASSOC	7415	1,859,950	3,974	5,298	89,155	70,624	169,050	-	-	-	-	172,577	31,388	203,965
KY OFFICE OF BAR ADMISSIO	7416	1,309,586	2,798	3,730	62,774	-	69,302	-	-	13,800	13,800	121,511	(6,133)	115,378
KY ASSOC OF REGIONAL PROG	7417	820,301	1,752	2,336	39,320	-	43,409	-	-	34,955	34,955	76,112	(15,535)	60,577



	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	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	Proportionate Share of Contributions	Total Employer Pension Expense
Non-Hazardous Employer															
MASTER COMM BOONE CO	7718	1,184,227	2,530	3,373	56,765	742,639	805,307	-	-	-	-	109,879	330,062	439,941	
MASTER COMM BOURBON CO	7719	218,148	466	621	10,457	136,802	148,346	-	-	-	-	20,241	60,801	81,042	
MASTER COMM CAMPBELL CO	7720	695,622	1,486	1,981	33,344	436,231	473,042	-	-	-	-	64,544	193,880	258,424	
MASTER COMM CHRISTIAN CO	7724	586,078	1,252	1,669	28,093	367,534	398,549	-	-	-	-	54,380	163,349	217,728	
MASTER COMM CLARK CO	7725	125,920	269	359	6,036	78,965	85,629	-	-	-	-	11,684	35,096	46,779	
MASTER COMM CLINTON/CUMBE	7727	149,282	319	425	7,156	93,616	101,516	-	-	-	-	13,851	41,607	55,458	
MASTER COMM DAVIESS CO	7730	1,398,411	2,988	3,983	67,032	876,955	950,958	-	-	-	-	129,753	389,758	519,511	
MASTER COMM FAYETTE CO	7734	1,075,764	2,298	3,064	51,566	674,621	731,549	-	-	-	-	99,816	299,831	399,647	
MASTER COMM GARRARD CO	7740	114,309	244	326	5,479	71,684	77,733	-	-	-	-	10,606	31,860	42,466	
MASTER COMM GRANT CO	7741	651,860	1,393	1,857	31,246	408,787	443,283	-	-	-	-	60,483	181,683	242,167	
MASTER COMM GRAYSON CO	7743	327,211	699	932	15,685	205,197	222,513	-	-	-	-	30,361	91,199	121,559	
MASTER COMM HARDIN CO	7747	905,281	1,934	2,578	43,394	567,710	615,616	-	-	-	-	83,997	252,315	336,313	
MASTER COMM HENDERSON CO	7751	621,652	1,328	1,771	29,798	389,843	422,740	-	-	-	-	57,680	173,264	230,944	
MASTER COMM HOPKINS CO	7753	591,102	1,263	1,684	28,334	370,685	401,966	-	-	-	-	54,846	164,749	219,595	
MASTER COMM JEFF CIRCUIT	7756	3,402,498	7,269	9,691	163,096	2,133,736	2,313,792	-	-	-	-	315,703	948,327	1,264,030	
MASTER COMMISSIONER OF JESSAMINE COUNTY	7757	624,074	1,333	1,777	29,915	391,362	424,387	-	-	-	-	57,905	173,939	231,844	
MASTER COMM KENTON CO	7759	1,213,655	2,593	3,457	58,176	761,093	825,319	-	-	-	-	112,610	338,264	450,874	
MASTER COMM LAUREL CO	7763	450,689	963	1,284	21,603	282,631	306,481	-	-	-	-	41,817	125,614	167,431	
MASTER COMM MCCracken CO	7773	667,856	1,427	1,902	32,013	418,818	454,160	-	-	-	-	61,967	186,141	248,109	
MASTER COMM MADISON CO	7776	656,465	1,402	1,870	31,467	411,675	446,414	-	-	-	-	60,911	182,967	243,877	
MASTER COMM MASON CO	7781	271,659	580	774	13,022	170,359	184,735	-	-	-	-	25,206	75,715	100,921	
MASTER COMM MEADE CO	7782	516,331	1,103	1,471	24,750	323,796	351,120	-	-	-	-	47,908	143,909	191,817	
MASTER COMM NELSON CO	7790	577,049	1,233	1,644	27,660	361,872	392,409	-	-	-	-	53,542	160,832	214,374	
MASTER COMM OHIO COUNTY	7792	246,955	528	703	11,838	154,868	167,936	-	-	-	-	22,914	68,830	91,744	
MASTER COMM OLDHAM CO	7793	624,194	1,334	1,778	29,920	391,437	424,469	-	-	-	-	57,916	173,972	231,888	
MASTER COMM OWEN CO	7794	227,957	487	649	10,927	142,954	155,017	-	-	-	-	21,151	63,535	84,686	
MASTER COMM PIKE CO	7798	534,028	1,141	1,521	25,598	334,894	363,154	-	-	-	-	49,550	148,842	198,392	
MASTER COMM FOR FLEMING	7799	162,535	347	463	7,791	101,927	110,528	-	-	-	-	15,081	45,301	60,382	
MASTER COMM SCOTT CO	7805	704,651	1,505	2,007	33,777	441,892	479,182	-	-	-	-	65,382	196,397	261,778	
MASTER COMM SIMPSON CO	7807	358,081	765	1,020	17,164	224,556	243,505	-	-	-	-	33,225	99,802	133,027	
MASTER COMM WARREN CO	7814	1,212,053	2,589	3,452	58,099	760,089	824,230	-	-	-	-	112,461	337,817	450,279	
MASTER COMM WARREN CO	7820	525,880	1,123	1,498	25,208	329,784	357,613	-	-	-	-	48,794	146,571	195,365	
MASTER COMM MUHLENBERG CO	7821	444,543	950	1,266	21,309	278,777	302,301	-	-	-	-	41,247	123,901	165,148	
NORTHERN KY REG MHMR BD	8202	37,378,068	79,855	106,460	1,791,690	-	1,978,005	-	-	-	5,145,850	5,145,850	3,468,152	(2,287,045)	1,181,107
COMMUNICARE INC	8204	63,852,400	136,415	181,864	3,060,717	-	3,378,997	-	-	-	5,061,306	5,061,306	5,924,592	(2,249,469)	3,675,123
ADANTA/BEHAVIORAL HLTH SR	8205	47,714,564	101,938	135,901	2,287,162	-	2,525,001	-	-	-	3,606,523	3,606,523	4,427,231	(1,602,899)	2,824,332
CUMBERLAND RIVER MHMR	8208	95,397,998	203,809	271,713	4,572,832	-	5,048,354	-	-	-	2,005,108	2,005,108	8,851,574	(891,159)	7,960,415
WESTERN KY REG MHMR ADV	8209	28,831,035	61,595	82,117	1,381,994	-	1,525,706	-	-	-	2,193,484	2,193,484	2,675,109	(974,882)	1,700,227
BLUEGRASS.ORG	8210	262,543,710	560,901	747,777	12,584,837	-	13,893,515	-	-	-	54,994,686	54,994,686	24,360,312	(24,442,082)	(81,770)
PENNYROYAL REG MHMR BD	8211	49,415,242	105,571	140,745	2,368,683	-	2,614,999	-	-	-	4,796,933	4,796,933	4,585,030	(2,131,970)	2,453,059
GREEN RVR REG MHMR BD	8213	28,908,428	61,760	82,337	1,385,704	-	1,570,562	-	-	-	-	-	2,682,290	18,116	2,700,406
COMPREHEND INC REG MHMR B	8216	23,262,176	49,698	66,255	1,115,055	-	1,258,069	-	-	-	-	-	2,158,398	12,027	2,170,425
LIFESKILLS INC	8220	65,987,112	140,976	187,945	3,163,043	3,597,194	7,089,157	-	-	-	-	-	6,122,663	1,598,753	7,721,416
MOUNTAIN COMP CARE CENTER	8221	42,867,091	91,582	122,094	2,054,802	-	2,268,478	-	-	-	2,272,177	2,272,177	3,977,455	(1,009,857)	2,967,598
KY EMPLOYERS MUTUAL INS	9940	94,884,530	202,712	270,250	4,548,219	2,945,850	7,967,032	-	-	-	-	-	8,803,931	1,309,267	10,113,198
ALLEN COUNTY ATTORNEY	W002	791,233	1,690	2,254	37,927	29,065	70,936	-	-	-	-	-	73,415	12,918	86,333
ANDERSON COUNTY ATTORNEY	W003	221,251	473	630	10,605	-	11,708	-	-	-	110,023	110,023	20,529	(48,899)	(28,370)
BARREN COUNTY ATTORNEY	W005	1,471,760	3,144	4,192	70,548	-	77,884	-	-	-	43,541	43,541	136,558	(19,352)	117,207
BATH COUNTY ATTORNEY	W006	227,777	487	649	10,918	-	12,054	-	-	-	251,706	251,706	21,134	(111,869)	(90,735)
BELL COUNTY ATTORNEY	W007	1,258,117	2,688	3,583	60,307	124,547	191,125	-	-	-	-	-	116,735	55,354	172,090



	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	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	Proportionate Share of Contributions	Total Employer Pension Expense
BOONE COUNTY ATTORNEY	W008	4,451,656	9,511	12,679	213,387	79,016	314,592	-	-	-	-	-	413,050	35,118	448,168
BOYLE COUNTY ATTORNEY	W011	229,438	490	653	10,998	26,922	39,064	-	-	-	-	-	21,289	11,965	33,254
BULLITT COUNTY ATTORNEY	W015	1,747,002	3,732	4,976	83,741	-	92,449	-	-	-	352,232	352,232	162,097	(136,547)	5,550
CARROLL COUNTY ATTORNEY	W021	744,769	1,591	2,121	35,700	66,725	106,138	-	-	-	-	-	69,104	29,656	98,760
CHILD SUPPORT ENFORCEMENT	W022	338,342	723	964	16,218	-	17,905	-	-	-	23,279	23,279	31,393	(10,346)	21,047
CASEY COUNTY ATTORNEY	W023	479,456	1,024	1,366	22,982	56,117	81,490	-	-	-	-	-	44,487	24,941	69,428
CLARK COUNTY ATTORNEY	W025	1,140,225	2,436	3,248	54,656	8,363	68,702	-	-	-	-	-	105,797	3,717	109,513
CRITTENDEN CO ATTORNEY	W028	360,363	770	1,026	17,274	-	19,070	-	-	-	16,563	16,563	33,437	(7,361)	26,075
DAVISS COUNTY ATTORNEY	W030	429,008	917	1,222	20,564	40,529	63,232	-	-	-	-	-	39,806	18,013	57,819
FLOYD COUNTY ATTORNEY	W036	2,332,920	4,984	6,645	111,827	-	123,455	-	-	-	115,334	115,334	216,462	(51,260)	165,202
FRANKLIN COUNTY ATTORNEY	W037	1,669,028	3,566	4,754	80,004	-	88,323	-	-	-	77,108	77,108	154,862	(34,270)	120,592
GARRARD COUNTY ATTORNEY	W040	602,053	1,286	1,715	28,859	30,812	62,672	-	-	-	-	-	55,862	13,694	69,556
GRANT COUNTY CHILD SUPPOR	W041	233,402	499	665	11,188	27,244	39,595	-	-	-	-	-	21,656	12,108	33,765
GRAVES COUNTY ATTORNEY	W042	1,375,609	2,939	3,918	65,939	16,355	89,151	-	-	-	-	-	127,637	7,269	134,906
HANCOCK COUNTY ATTORNEY	W046	184,375	394	525	8,838	19,417	29,174	-	-	-	-	-	17,107	8,630	25,737
HARRISON COUNTY ATTORNEY	W049	684,071	1,461	1,948	32,790	7,875	44,075	-	-	-	-	-	63,472	3,500	66,972
HICKMAN COUNTY ATTORNEY	W053	212,602	454	606	10,191	43,026	54,276	-	-	-	-	-	19,726	19,123	38,849
HOPKINS COUNTY ATTORNEY	W054	2,190,524	4,680	6,239	105,001	140,496	256,416	-	-	-	-	-	203,249	62,443	265,692
JACKSON COUNTY ATTORNEY	W055	48,226	103	137	2,312	-	2,552	-	-	-	1,322	1,322	4,475	(587)	3,887
JEFFERSON CO ATTORNEY	W056	2,399,263	5,126	6,834	115,007	-	126,966	-	-	-	638,345	638,345	222,617	(283,709)	(61,091)
LARUE COUNTY ATTORNEY	W062	750,014	1,602	2,136	35,951	56,773	96,463	-	-	-	-	-	69,591	25,232	94,823
LAUREL COUNTY ATTORNEY	W063	190,461	407	542	9,130	24,804	34,883	-	-	-	-	-	17,672	11,024	28,696
LEE COUNTY ATTORNEY	W065	418,278	894	1,191	20,050	18,113	40,247	-	-	-	-	-	38,810	8,050	46,860
MCCRACKEN COUNTY ATTORNEY	W073	377,299	806	1,075	18,086	21,209	41,175	-	-	-	-	-	35,008	9,426	44,434
MCCREARY COUNTY ATTORNEY	W074	894,631	1,911	2,548	42,883	-	47,343	-	-	-	19,652	19,652	83,009	(8,734)	74,275
MADISON COUNTY ATTORNEY	W076	2,866,067	6,123	8,163	137,383	15,631	167,300	-	-	-	-	-	265,930	6,947	272,877
MAGOFFIN CO ATTORNEY	W077	535,129	1,143	1,524	25,651	11,900	40,219	-	-	-	-	-	49,652	5,289	54,941
MEADE COUNTY ATTORNEY	W082	804,285	1,718	2,291	38,553	38,498	81,060	-	-	-	-	-	74,626	17,110	91,737
MENIFEE COUNTY ATTORNEY	W083	91,687	196	261	4,395	-	4,852	-	-	-	5,213	5,213	8,507	(2,317)	6,190
MERCER COUNTY ATTORNEY	W084	164,597	352	469	7,890	15,522	24,232	-	-	-	-	-	15,272	6,899	22,171
MONTGOMERY CO ATTORNEY	W087	806,067	1,722	2,296	38,638	13,162	55,818	-	-	-	-	-	74,792	5,850	80,641
MORGAN COUNTY ATTORNEY	W088	705,491	1,507	2,009	33,817	31,508	68,842	-	-	-	-	-	65,460	14,004	79,463
OLDHAM COUNTY ATTORNEY	W093	1,704,962	3,643	4,856	81,726	174,413	264,637	-	-	-	-	-	158,196	77,517	235,713
OWEN COUNTY ATTORNEY	W094	391,893	837	1,116	18,785	9,009	29,748	-	-	-	-	-	36,362	4,004	40,366
PENDLETON COUNTY ATTORNEY	W096	333,017	711	948	15,963	18,256	35,879	-	-	-	-	-	30,899	8,114	39,013
PULASKI COUNTY ATTORNEY	W100	1,884,733	4,027	5,368	90,343	-	99,738	-	-	-	7,696	7,696	174,876	(3,420)	171,456
ROCKCASTLE CO ATTORNEY	W102	854,173	1,825	2,433	40,944	15,193	60,395	-	-	-	-	-	79,255	6,753	86,008
ROWAN COUNTY ATTORNEY	W103	956,150	2,043	2,723	45,832	138,663	189,262	-	-	-	-	-	88,717	61,628	150,345
SHELBY COUNTY ATTORNEY	W106	633,743	1,354	1,805	30,378	58,961	92,498	-	-	-	-	-	58,802	26,205	85,007
SIMPSON COUNTY ATTORNEY	W107	491,187	1,049	1,399	23,545	91,464	117,457	-	-	-	-	-	45,575	40,651	86,226
SPENCER COUNTY ATTORNEY	W108	300,506	642	856	14,405	4,148	20,051	-	-	-	-	-	27,883	1,844	29,726
TODD COUNTY ATTORNEY	W110	136,190	291	388	6,528	-	7,207	-	-	-	5,566	5,566	12,636	(2,474)	10,163
TRIGG COUNTY ATTORNEY	W111	719,485	1,537	2,049	34,488	30,067	68,141	-	-	-	-	-	66,758	13,363	80,121
TRIMBLE COUNTY ATTORNEY	W112	349,733	747	996	16,764	86,650	105,157	-	-	-	-	-	32,450	38,511	70,961
UNION COUNTY ATTORNEY	W113	571,204	1,220	1,627	27,380	-	30,227	-	-	-	53,667	53,667	53,000	(23,852)	29,148
WEBSTER COUNTY ATTORNEY	W117	623,954	1,333	1,777	29,909	7,319	40,338	-	-	-	-	-	57,894	3,253	61,147
WHITLEY COUNTY ATTORNEY	W118	1,149,514	2,456	3,274	55,101	-	60,831	-	-	-	35,926	35,926	106,658	(15,967)	90,691
FAYETTE CO ATTORNEY OFF	X034	1,358,072	2,901	3,868	65,098	130,369	202,236	-	-	-	-	-	126,010	57,942	183,951
KENTON COUNTY ATTORNEY	X059	247,435	529	705	11,861	236	13,330	-	-	-	-	-	22,958	105	23,063
KY RIVER COMM CARE INC	8201	-	-	-	-	-	-	-	-	-	86,026	86,026	-	(38,234)	(38,234)



Non-Hazardous Employer	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Total Employer Pension Expense	
		Net Pension Liability	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
		\$10,031,889,658	\$21,432,243	\$28,572,832	\$480,871,144	\$162,965,694	\$693,841,913	\$ -	\$ -	\$ -	\$162,965,694	\$162,965,694	\$930,816,304	\$ -	\$930,816,304



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 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 Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
MOREHEAD STATE UNIVERSITY	1440	\$1,342,800	\$16,511	\$7,866	\$141,973	\$-	\$166,350	\$-	\$-	\$-	\$7,204	\$7,204	\$156,313	\$(3,160)	\$153,153
MURRAY STATE UNIV	1445	1,332,708	16,387	7,807	140,906	-	165,100	-	-	-	33,595	33,595	155,138	(14,735)	140,404
NORTHERN KY UNIVERSITY	1450	1,524,530	18,745	8,931	161,187	60,291	249,155	-	-	-	-	-	177,468	26,444	203,912
WESTERN KENTUCKY UNIV	1465	3,098,165	38,095	18,149	327,566	93,064	476,874	-	-	-	-	-	360,652	40,818	401,470
UNIFIED PROSECUTORIAL SYS	31030	98,630	1,213	578	10,428	547	12,765	-	-	-	-	-	11,481	240	11,721
ATTORNEY GENERALS OFFICE	31040	2,944,195	36,202	17,247	311,287	-	364,735	-	-	-	122,218	122,218	342,729	(53,604)	289,124
DEPT MILITARY AFFAIRS	31095	4,851,436	59,653	28,420	512,937	544,254	1,145,264	-	-	-	-	-	564,747	238,708	803,455
TRAN DEPT OF AVIATION	35615	688,993	8,472	4,036	72,847	181,903	267,258	-	-	-	-	-	80,205	79,782	159,987
COMMONWEALTH OF TECHNOLOG	39079	1,749,746	21,515	10,250	184,999	118,214	334,978	-	-	-	-	-	203,685	51,848	255,533
DEPT OF FISH & WILDLIFE	50660	13,274,092	163,217	77,761	1,403,455	-	1,644,433	-	-	-	662,170	662,170	1,545,215	(290,425)	1,254,789
COMM KY HORSE PARK	50665	726,710	8,936	4,257	76,834	4,531	94,558	-	-	-	-	-	84,595	1,987	86,582
DEPT OF PARKS	50670	3,075,360	37,814	18,016	325,154	82,663	463,648	-	-	-	-	-	357,997	36,256	394,253
OFF HUMAN RESOURCE MANAGE	53729	8,359,544	102,788	48,971	883,846	-	1,035,605	-	-	-	344,918	344,918	973,120	(151,280)	821,841
J&PS DEPT OF KY STATE POL	54520	16,114,687	198,144	94,402	1,703,788	-	1,996,334	-	-	-	269,260	269,260	1,875,884	(118,096)	1,757,787
J&PS DEPT OF CORRECTIONS	54527	279,472,604	3,436,365	1,637,182	29,548,334	640,748	35,262,630	-	-	-	-	-	32,532,935	281,030	32,813,965
DEPT OF INSURANCE	58676	695,289	8,549	4,073	73,512	-	86,134	-	-	-	147,900	147,900	80,937	(64,868)	16,069
DEPT OF ALCOHOL & BEVERA	58680	3,615,987	44,462	21,183	382,314	-	447,959	-	-	-	138,951	138,951	420,931	(60,944)	359,987
		\$342,965,478	\$4,217,067	\$2,009,130	\$36,261,367	\$1,726,216	\$44,213,780	\$-	\$-	\$-	\$1,726,216	\$1,726,216	\$39,924,033	\$(0)	\$39,924,033



SCHEDULE C

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

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

Plan Year: July 1 through June 30

Non-Hazardous Normal Retirement:

Members whose participation began before 8/1/2004

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

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

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



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

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

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

Requirement

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

Amount

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

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

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

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

Requirement

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

Amount

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



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

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

Hazardous Normal Retirement:

Members whose participation began before 9/1/2008

Age Requirement 55

Service Requirement At least one month of hazardous duty service credit

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

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

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

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

Age Requirement 60

Service Requirement At least 60 months of hazardous duty service credit

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

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



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

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

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

Non-Hazardous Early Retirement:

Members whose participation began before 9/1/2008

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

Members whose participation



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

Requirement Age 60 with 10 years of service.

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

Hazardous Early Retirement:

Members whose participation began before 9/1/2008

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

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

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

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

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

Non-Hazardous Disability:

Age Requirement None

Service Requirement 60 months

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



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

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

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

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

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

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

Hazardous Disability:

Age Requirement

None

Service Requirement

60 months (waived if in line of duty disability)

Members whose participation began before 8/1/2004

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

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

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



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

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

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

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

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

Vesting:

Members whose participation began before 9/1/2008

Age Requirement

None

Service Requirement

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

Amount

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

Normal Retirement Age

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

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

Age Requirement

None



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

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

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

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

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

Age Requirement None

Service Requirement 60 months.

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

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

Members whose participation began before 1/1/2014

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

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



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

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

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

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

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

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

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

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

Post-Retirement Death Benefit:

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



Non-Hazardous Member Contributions:

Members whose participation began before 9/1/2008

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

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

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

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

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

Hazardous Member Contributions:

Members whose participation began before 9/1/2008

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

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

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

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

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



SCHEDULE D

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

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

INVESTMENT RATE OF RETURN: 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	12.02%	15.87%	4.00%	16.50%	20.50%
1-2	4.33%	4.33%	4.00%	8.50%	8.50%
2-3	1.92%	2.40%	4.00%	6.00%	6.50%
3-4	1.44%	1.92%	4.00%	5.50%	6.00%
4-5	1.44%	1.44%	4.00%	5.50%	5.50%
5-6	1.44%	0.96%	4.00%	5.50%	5.00%
6-7	0.96%	0.48%	4.00%	5.00%	4.50%
7-8	0.96%	0.48%	4.00%	5.00%	4.50%
8-9	0.96%	0.48%	4.00%	5.00%	4.50%
9-10	0.48%	0.48%	4.00%	4.50%	4.50%
10 & Over	0.48%	0.48%	4.00%	4.50%	4.50%



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

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



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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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



SCHEDULE E

SCHEDULE OF DIFFERENCES BETWEEN EXPECTED AND ACTUAL EXPERIENCE

NON-HAZARDOUS

Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Experience								
Year	Difference Between Expected and Actual Experience	Recognition Period (Years)	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Thereafter
2013-2014	\$0	3.25	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$30,957,685	3.25	\$9,525,442	\$9,525,442	\$9,525,442	\$2,381,359	\$0	\$0
			\$9,525,442	\$9,525,442	\$9,525,442	\$2,381,359	\$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	3.28	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$6,066,658	3.28	\$1,849,591	\$1,849,591	\$1,849,591	\$517,885	\$0	\$0
			\$1,849,591	\$1,849,591	\$1,849,591	\$517,885	\$0	\$0



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

NON-HAZARDOUS

Year	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2015	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013-2014	\$0	\$0	\$0	\$0	\$0
2014-2015	\$30,957,685	\$0	\$9,525,442	\$21,432,243	\$0
			\$9,525,442	\$21,432,243	\$0

HAZARDOUS

Year	Experience Losses (a)	Experience 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	\$6,066,658	\$0	\$1,849,591	\$4,217,067	\$0
			\$1,849,591	\$4,217,067	\$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	(\$144,129,330)	5.0	(\$28,825,866)	(\$28,825,866)	(\$28,825,866)	(\$28,825,866)	\$0	\$0
2014-2015	\$143,813,038	5.0	\$28,762,608	\$28,762,608	\$28,762,608	\$28,762,608	\$28,762,606	\$0
			(\$63,258)	(\$63,258)	(\$63,258)	(\$63,258)	\$28,762,606	\$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	(\$42,154,293)	5.0	(\$8,430,859)	(\$8,430,859)	(\$8,430,859)	(\$8,430,857)	\$0	\$0
2014-2015	\$34,127,131	5.0	\$6,825,426	\$6,825,426	\$6,825,426	\$6,825,426	\$6,825,427	\$0
			(\$1,605,433)	(\$1,605,433)	(\$1,605,433)	(\$1,605,431)	\$6,825,427	\$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	\$(144,129,330)	(\$57,651,732)	(\$86,477,598)
2014-2015	\$143,813,038	\$28,762,608	\$115,050,430
		(\$28,889,124)	\$28,572,832

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	\$(42,154,293)	(\$16,861,718)	(\$25,292,575)
2014-2015	\$34,127,131	\$6,825,426	\$27,301,705
		(\$10,036,292)	\$2,009,130



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	3.25	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$694,591,653	3.25	\$213,720,509	\$213,720,509	\$213,720,509	\$53,430,126	\$0	\$0
			\$213,720,509	\$213,720,509	\$213,720,509	\$53,430,126	\$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	3.28	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	\$52,165,476	3.28	\$15,904,109	\$15,904,109	\$15,904,109	\$4,453,149	\$0	\$0
			\$15,904,109	\$15,904,109	\$15,904,109	\$4,453,149	\$0	\$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	\$694,591,653	\$213,720,509	\$480,871,144
		<u>\$213,720,509</u>	<u>\$480,871,144</u>

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	\$52,165,476	\$15,904,109	\$36,261,367
		<u>\$15,904,109</u>	<u>\$36,261,367</u>



SUMMARY OF RECOGNIZED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

HAZARDOUS

	Net Increase/(Decrease) in Pension Expense					
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Thereafter
Differences between Expected and Actual Experience	\$1,849,591	\$1,849,591	\$1,849,591	\$517,885	\$0	\$0
Changes of Assumptions	\$15,904,109	\$15,904,109	\$15,904,109	\$4,453,149	\$0	\$0
Differences between Projected and Actual Earnings on Pension Plan Investments	(\$1,605,433)	(\$1,605,433)	(\$1,605,433)	(\$1,605,431)	\$6,825,427	\$0
Grand Total	\$16,148,267	\$16,148,267	\$16,148,267	\$3,365,603	\$6,825,427	\$0



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	\$9,525,442	\$9,525,442	\$9,525,442	\$2,381,359	\$0	\$0
Changes of Assumptions	\$213,720,509	\$213,720,509	\$213,720,509	\$53,430,126	\$0	\$0
Differences between Projected and Actual Earnings on Pension Plan Investments	(\$63,258)	(\$63,258)	(\$63,258)	(\$63,258)	\$28,762,606	\$0
Grand Total	\$223,182,693	\$223,182,693	\$223,182,693	\$55,748,227	\$28,762,606	\$0