



KENTUCKY RETIREMENT SYSTEMS

**Schedules of Employer Allocations and
Pension Amounts by Employer**

*For the Fiscal Years Ended June 30, 2014
With Report of Independent Auditors*

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Report of Independent Auditors

Board of Trustees
Kentucky Retirement Systems
Frankfort, Kentucky

We have audited the accompanying schedules of employer allocations of Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Pension Fund and County Employees Retirement System (CERS) Pension Fund as of and for the fiscal year ended June 30, 2014, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS and CERS Pension Funds as of and for the fiscal year ended June 30, 2014, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

Our responsibility is to express an opinion on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocation and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocation and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

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

Kentucky Retirement Systems
Report of Independent Auditors
(Continued)

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the KERS and CERS Pension Funds as of and for the fiscal year ended June 30, 2014, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of the KRS Pension Funds as of and for the fiscal year ended June 30, 2014, and our report thereon, dated December 4, 2014, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Dean Dotson Allen Ford, PLLC

June 5, 2015
Lexington, Kentucky

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Kentucky Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
BRECKINRIDGE CO ATTORNEY	014A	\$ 22,505.72	0.005075%
CHRISTIAN COUNTY ATTORNEY	024A	23,746.68	0.005355%
EDMONSON COUNTY ATTORNEY	031A	1,884.54	0.000425%
KNOTT COUNTY ATTORNEY	060A	9,248.74	0.002086%
LOGAN COUNTY ATTORNEY	071A	30,071.82	0.006781%
MONROE CO ATTORNEY	086A	7,072.56	0.001595%
LEGS GENERAL ASSEMBLY	10005	273,412.91	0.061656%
LEGS LEGISLATIVE RES COMM	10010	5,186,512.75	1.169585%
WAYNE COUNTY ATTORNEY	116A	35,855.67	0.008086%
EASTERN KY UNIV	1430	7,119,861.98	1.605564%
KET FOUNDATION	1433	471,305.10	0.106282%
KY BAR ASSOCIATION	1434	640,113.59	0.144349%
CHILD WATCH ADVOCACY CTR	1435	46,423.56	0.010469%
PURCHASE AREA SACAC	1436	106,233.00	0.023956%
SANCTUARY INC	1437	143,250.45	0.032304%
O A S I S	1438	177,320.22	0.039987%
BARREN RIVER CHILD ADVOCA	1439	34,188.96	0.007710%
MOREHEAD STATE UNIVERSITY	1440	3,020,714.22	0.681186%
MURRAY STATE UNIV	1445	3,912,371.58	0.882259%
NORTHERN KY UNIVERSITY	1450	11,037,958.48	2.489115%
LINCOLN ADVOCACY SUPPORT	1451	80,837.29	0.018229%
SPRINGHAVEN INC	1452	101,058.76	0.022789%
SAFE HARBOR	1453	122,696.78	0.027669%
D.O.V.E.S.	1454	59,986.72	0.013527%
GATEWAY CHILD ADVOCACY	1455	20,164.32	0.004547%
JUDI'S PLACE FOR KIDS, INC.	1456	39,066.95	0.008810%
KY RIVER CHILD ADVOCACY	1457	32,442.79	0.007316%
BLUEGRASS RAPE CRISIS CTR	1458	141,306.75	0.031865%
NURSING HOME OMBUDSMAN	1459	35,166.12	0.007930%
WESTERN KENTUCKY UNIV	1465	6,415,074.45	1.446631%
KASAP	1480	67,218.02	0.015158%
KDVA	1481	176,800.79	0.039869%
KACAC	1482	7,831.30	0.001766%
PENNYRILE CHILD ADV CTR	1483	23,684.28	0.005341%
BUFFALO TR CHILD ADV INC	1484	24,651.15	0.005559%
CUMBERLAND V C A CENTER	1485	37,372.16	0.008428%
LAKE CUMB CHILD ADV CTR	1486	18,334.06	0.004134%
B.R.A.S.S.	1487	171,821.94	0.038747%
WOMEN AWARE	1488	90,294.56	0.020362%
BETHANY HOUSE ABUSE SHEL	1489	108,679.89	0.024508%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
HOPE HARBOR INC	1490	61,799.13	0.013936%
CHILD ADV CTR OF GRN RVR	1491	32,994.78	0.007440%
CSG HEADQUARTERS	1492	1,318,791.65	0.297394%
KY HIGHER ED STUD LN CORP	1994	3,530,778.87	0.796208%
JUDL JUDICIAL RET SYSTEM	20020	46,423.62	0.010469%
JUDL ADM OFF OF THE COURT	20025	12,207,180.33	2.752780%
LEX FAYETTE CO HLTH DEPT	3022	3,027,829.13	0.682791%
LAKE CUMBERLAND DISTRICT	3023	2,140,499.63	0.482693%
WEDCO DIST HEALTH DEPT	3024	815,318.67	0.183858%
NORTHERN KY DIST HLTH DEP	3025	1,648,811.65	0.371815%
BARREN RVR DIST HLTH DEPT	3026	1,770,107.65	0.399168%
GREEN RVR DIST HLTH DEPT	3027	1,592,877.94	0.359202%
LINCOLN TRL DIST HLTH DEP	3028	1,213,517.60	0.273654%
PURCHASE DIST HLTH DEPT	3029	628,730.96	0.141782%
MERCER CO HEALTH DEPT	3030	187,716.57	0.042331%
CUMBERLAND VLY DIST HEALT	3031	1,308,264.89	0.295020%
KY RIVER DIST HEALTH DEPT	3033	1,289,078.57	0.290694%
BOURBON CO HEALTH CENTER	3034	169,363.73	0.038192%
CLARK CO HEALTH DEPT	3035	502,944.16	0.113416%
GATEWAY DIST HEALTH DEPT	3036	780,071.20	0.175910%
BOYLE CO HEALTH DEPT	3037	162,814.41	0.036715%
PIKE CO HEALTH DEPT	3038	714,248.16	0.161067%
FLOYD CO HEALTH CENTER	3039	350,989.03	0.079150%
MARTIN CO HEALTH DEPT	3040	208,963.69	0.047122%
BUFFALO TRACE HEALTH DEPT	3042	215,796.56	0.048663%
LITTLE SANDY DIST HEALTH	3043	199,056.38	0.044888%
N CENTRAL DIST HLTH DEPT	3044	548,632.17	0.123719%
PENNYRILE DIST HLTH DEPT	3045	562,154.45	0.126769%
BREATHITT CO HEALTH DEPT	3047	477,698.18	0.107723%
GREENUP CO HLTH DEPT	3048	276,557.79	0.062365%
WHITLEY CO HEALTH DEPT	3049	702,841.66	0.158494%
LAUREL CO HEALTH DEPT	3050	361,885.31	0.081607%
KNOX CO HEALTH DEPT	3051	681,720.84	0.153731%
MONROE CO HEALTH DEPT	3052	96,775.48	0.021823%
BULLITT CO HEALTH DEPT	3053	324,402.76	0.073154%
THREE RIVERS DIST HLTH	3054	724,082.01	0.163284%
ESTILL CO HEALTH DEPT	3055	138,212.12	0.031168%
OLDHAM CO HEALTH DEPT	3056	271,693.13	0.061268%
LEWIS CO HEALTH DEPT	3057	119,892.02	0.027036%
FLEMING CO HEALTH DEP	3058	105,315.68	0.023749%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
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Kentucky Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
JESSAMINE CO HEALTH DEPT	3059	245,013.51	0.055252%
POWELL CO HEALTH DEPT	3060	67,623.22	0.015249%
ANDERSON CO HEALTH DEPT	3061	132,309.08	0.029836%
MADISON CO HEALTH DEP	3062	1,216,538.81	0.274336%
JOHNSON CO HEALTH DEPT	3064	502,290.44	0.113269%
MAGOFFIN CO HEALTH DEPT	3065	192,116.95	0.043323%
ALLEN CO HEALTH DEPT	3066	243,400.44	0.054888%
FRANKLIN CO HEALTH DEPT	3067	737,758.70	0.166368%
LINCOLN CO HEALTH DEPT	3068	149,682.89	0.033754%
WOODFORD CO HEALTH DEPT	3069	164,156.78	0.037018%
MUHLENBERG CO.HEALTH DEPT	3072	214,066.44	0.048273%
MARSHALL CO HEALTH DEPT	3073	400,644.43	0.090347%
CHRISTIAN CO HEALTH DEPT	3074	431,176.28	0.097232%
HOPKINS CO HEALTH DEPT	3075	384,141.90	0.086626%
TODD CO HEALTH DEPT	3076	89,795.75	0.020249%
BRACKEN CO HEALTH DEPT	3077	88,197.63	0.019889%
MONTGOMERY CO HEALTH DEPT	3078	418,128.81	0.094290%
GARRARD COUNTY HEALTH DPT	3079	120,785.70	0.027238%
BRECKINRIDGE CO HEALTH BD	3080	136,071.28	0.030685%
ASHLAND BOYD CO HEALTH DP	3081	360,578.69	0.081312%
LAWRENCE CO HEALTH DEPT	3082	172,970.21	0.039006%
GRAVES CO HEALTH CENTER	3083	206,376.52	0.046539%
CALLOWAY CO HEALTH DEPT	3084	163,164.98	0.036795%
BELL CO HEALTH DEPT	3085	367,881.82	0.082959%
GRAYSON COUNTY HEALTH DEPT	3086	130,689.97	0.029471%
HARLAN CO HEALTH DEPT	3087	213,340.28	0.048109%
UNIFIED PROSECUTORIAL SYS	31030	12,282,806.18	2.769834%
DEPT OF AGRICULTURE	31035	2,671,284.82	0.602388%
ATTORNEY GENERALS OFFICE	31040	2,517,425.38	0.567692%
AUDITOR OF PUBLIC ACCOUNT	31045	1,833,868.46	0.413546%
REGISTRY OF ELECTION	31066	168,338.42	0.037961%
GOVERNORS OFFICE	31070	555,906.35	0.125360%
DEPT OF VETERANS AFFAIRS	31074	7,207,930.73	1.625424%
MILITARY AFFAIRS COMM	31076	37,678.83	0.008497%
KY INFRASTRUCTURE	31082	208,282.54	0.046969%
LT GOVERNORS OFFICE	31085	57,050.19	0.012865%
AGRICULTURAL DEVELOP BD	31089	223,365.25	0.050370%
OFF OF HOMELAND SECURITY	31094	266,392.43	0.060073%
DEPT MILITARY AFFAIRS	31095	5,581,095.53	1.258565%
OFF OF MINORITY EMPOWMENT	31097	21,308.16	0.004805%

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Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
FAITH BASED/NONPROFIT SOC	31099	12,784.92	0.002883%
OFF OF SECRETARY TO CABIN	31110	13,069.08	0.002947%
GOV OFF LOCAL DEVELOPMENT	31112	783,812.76	0.176754%
SECRETARY OF STATE	31120	352,225.63	0.079429%
STATE TREASURERS OFFICE	31125	360,588.37	0.081314%
EARLY CHILDHOOD ADVISORY COUNCIL	31135	110,756.48	0.024976%
BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	31136	14,180.98	0.003198%
BOARD OF ACCOUNTANCY	31150	53,006.52	0.011953%
BOARD OF AUCTIONEERS	31155	18,107.13	0.004083%
BOARD OF BARBERING	31165	21,984.43	0.004958%
BOARD OF CHIROPRACTIC EXM	31170	31,244.05	0.007046%
BOARD OF DENTISTRY	31180	68,422.46	0.015430%
BOARD OF ELECTIONS	31185	142,124.77	0.032050%
BRD OF EMBALMERS/FUN DIR	31190	45,018.71	0.010152%
BOARD OF EXM ARCHITECTS	31200	46,058.52	0.010386%
KY LANDSCAPE ARCH REG BD	31205	6,288.34	0.001418%
BD EXAMINERS OF SOCIAL WK	31215	29,781.24	0.006716%
BD OF HAIRDRESSERS/CSMTG	31225	121,818.37	0.027471%
BD OF MEDICAL LICENSURE	31245	187,987.87	0.042392%
BOARD OF NURSING	31250	591,121.40	0.133301%
BOARD OF OPTOMETRIC EXM	31260	18,474.58	0.004166%
KY RESPIRATORY CARE BD	31263	22,910.78	0.005166%
PERSONNEL BOARD	31268	95,046.14	0.021433%
KY BOARD OF PHARMACY	31270	199,211.92	0.044923%
BD OF PHYSICAL THERAPY	31275	23,323.20	0.005259%
BOARD OF REAL ESTATE APPR	31284	62,670.77	0.014133%
BD OF PROF ENGINEERS & LA	31290	151,460.24	0.034155%
SCHOOL FAC CONSTR COMM	31345	49,456.31	0.011153%
EXECUTIVE BRANCH ETH COMM	31354	71,718.84	0.016173%
COMMISSION ON HUMAN RIGHT	31370	301,847.65	0.068068%
COMMISSION- REAL ESTATE	31395	171,310.21	0.038631%
COMMISSION ON WOMEN	31400	46,167.26	0.010411%
KY COUNCIL POSTSEC EDUCAT	31415	753,439.61	0.169904%
OFFICE OF STATE BUD DIREC	31765	444,413.04	0.100217%
TRAN OFF OF THE SECRETARY	35605	927,191.63	0.209086%
TRAN OFFICE OF LEGAL SVC	35607	682,446.81	0.153895%
DIVISION OF FACILITY MANA	35609	654,707.67	0.147640%
TRAN DEPT OF AVIATION	35615	355,312.56	0.080125%
TRAN OFFICE OF PERSONNEL	35616	490,884.96	0.110697%
OFFICE OF INFORMAT TECHNO	35617	655,198.29	0.147750%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
OFFICE OF AUDITS	35618	565,477.47	0.127518%
DOT PAYROLL DIVISION	35619	235,541.87	0.053116%
TRAN DEPT OF HIGHWAYS	35625	42,342,395.10	9.548422%
TRAN DEPT OF INTERGOV PRO	35628	254,303.74	0.057347%
TRAN DEPT OF VEH REGULATE	35630	2,213,902.42	0.499246%
EDEV OFF OF THE SECRETARY	36635	1,126,700.11	0.254077%
KENTUCKY STATE UNIVERSITY	3801	1,411,406.65	0.318279%
KHEAA DIV OF FINANCIAL AF	39075	449,459.76	0.101355%
COMMONWEALTH OF TECHNOL	39079	7,261,620.11	1.637532%
KY RIVER AUTHORITY	39084	119,350.90	0.026914%
OFFICE OF PVA'S	39103	7,757,681.63	1.749396%
DEPT OF REVENUE	39130	9,672,744.02	2.181252%
OFFICE OF SECRETARY	39750	1,705,516.94	0.384603%
OFF OF THE CONTROLLER	39758	1,018,404.71	0.229655%
DEPT FACILITIES SUPP SVCS	39785	2,904,764.89	0.655039%
KY STATE FAIR BOARD	50235	2,435,608.97	0.549242%
COMM KY HERITAGE COUNCIL	50410	220,662.44	0.049760%
KY ARTS COUNCIL	50529	218,009.37	0.049162%
KY HISTORICAL SOCIETY	50550	594,398.66	0.134040%
DEPT OF FISH & WILDLIFE	50660	3,828,300.18	0.863301%
COMM KY HORSE PARK	50665	805,022.98	0.181537%
DEPT OF PARKS	50670	6,306,269.22	1.422095%
COMM OFFICE OF SECRETARY	50850	536,651.34	0.121018%
KY ARTISANS CTR AT BERE A	50852	158,466.54	0.035735%
DEPT OF TOURISM	50860	399,317.58	0.090048%
EDUC PROF STANDARDS BD	51183	201,370.57	0.045410%
KY COMM DEAF/HARD OF HEAR	51340	155,609.73	0.035091%
KY ENVIRONMENTAL EDUC COU	51407	27,439.43	0.006188%
EDUC OFFICE OF SECRETARY	51530	1,000,766.41	0.225678%
DEPT WORKFORCE INVESTMENT	51531	7,880,777.23	1.777155%
KY COMM ON PROPRIETARY ED	51532	24,209.59	0.005459%
EDUC DEPT OF EDUCATION	51540	3,044,815.59	0.686621%
KY EDUCATIONAL TV AUTHOR	51545	1,542,946.18	0.347942%
KY DEPT LIBRARY & ARCHIVE	51555	989,032.63	0.223032%
OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	53713	313,440.57	0.070682%
H&FS OFF OF THE SECRETARY	53721	4,416,705.80	0.995989%
OFFICE INSPECTOR GENERAL	53723	2,928,474.17	0.660386%
OFFICE OF HEALTH POLICY	53724	128,613.10	0.029003%
DEPT OF AGING/INDEP LIVIN	53725	1,344,330.45	0.303153%
DEPT FOR INCOME SUPPORT	53727	4,796,988.58	1.081745%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
DEPT FOR PUBLIC HEALTH	53728	4,866,019.85	1.097312%
OFF HUMAN RESOURCE MANAGE	53729	8,580,912.29	1.935039%
H&FS DEPT HUMAN SUPPORT S	53730	161,533.86	0.036427%
H&FS DEPT FOR COMM BASE S	53736	42,185,289.95	9.512994%
DEPT FOR MEDICAID SERVICE	53746	1,976,105.10	0.445622%
COMM CHILDREN SPEC HEALTH	53767	1,799,767.89	0.405857%
J&PS OFF OF SECRETARY	54500	1,356,142.21	0.305817%
DEPT OF PUBLIC ADVOCACY	54515	6,188,515.40	1.395541%
J&PS DEPT OF KY STATE POL	54520	7,993,252.25	1.802518%
J&PS OF JUVENILE JUSTICE	54523	13,021,325.07	2.936374%
DEPT OF CRIMINAL JUST TRN	54525	1,912,133.49	0.431196%
J&PS DEPT OF CORRECTIONS	54527	3,319,756.29	0.748622%
KCTCS	5470	8,642,545.08	1.948937%
OFFICE OF THE SECRETARY	55790	1,148,079.13	0.258898%
DEPT PERSONNEL ADMIN	55793	1,204,302.55	0.271576%
DEPT FOR EMPLOYEE INS	55794	598,608.13	0.134989%
OFFICE OF THE SECRETARY	56102	497,552.59	0.112201%
DEPT OF WRKPLACE STANDARD	56106	1,554,938.94	0.350646%
DEPT OF WORKERS CLAIMS	56107	2,151,495.89	0.485173%
KY OSH REVIEW COMMISSION	56113	101,521.32	0.022894%
WORKERS COMP FUNDING COMM	56114	248,688.63	0.056081%
GEN ADM PROG SUPP S SERVI	56115	717,070.10	0.161703%
OFF OF INSPCT GEN S SVCS	56116	69,432.51	0.015657%
ENVIRONMENTAL QUAL COMM	57121	25,569.72	0.005766%
MINE SAFETY REV COMM	57122	22,100.52	0.004984%
KY PUBLIC SVC COMMISSION	57123	1,346,418.03	0.303624%
KY STATE NATURE PRES COMM	57124	192,034.53	0.043305%
OFFICE OF THE SECRETARY	57126	810,334.72	0.182735%
DEPT FOR ENERGY DEV & IND	57127	201,032.11	0.045334%
DEPT FOR NATURAL RESOURCE	57128	7,827,900.89	1.765231%
DEPT FOR ENVIRONM PROTECT	57129	8,461,472.10	1.908104%
BRD OF CLMS & CRIME VICTI	58175	173,049.43	0.039024%
KY BOARD OF TAX APPEALS	58300	66,876.67	0.015081%
KY HORSE RACING AUTHORITY	58374	493,942.11	0.111386%
OFFICE OF THE SECRETARY	58675	629,870.10	0.142039%
DEPT OF INSURANCE	58676	1,341,388.50	0.302490%
OFF OF OCCUP & PROFESSION	58677	155,213.86	0.035002%
KY BOXING & WRESTLING AUT	58678	9,225.84	0.002080%
DEPT OF ALCOHOL & BEVERA	58680	298,223.90	0.067251%
DEPT OF CHARITABLE GAMING	58681	355,660.71	0.080203%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
DEPT OF FINANCIAL INSTITU	58685	1,238,705.21	0.279334%
DEPT OF HOUSING & BUILD C	58690	2,420,615.49	0.545861%
ASST OF COMMONWEALTH ATTY	7403	199,232.48	0.044928%
KENTUCKY HOUSING CORP	7407	3,485,559.66	0.786011%
FRANKLIN CO COUNCIL AGING	7408	45,952.03	0.010362%
MUN ELEC POW ASSOC OF KY	7409	31,531.22	0.007110%
COMMONWEALTH CREDIT UNION	7410	3,401,971.67	0.767162%
HIGHSCHOOL ATHLETIC ASSOC	7415	77,238.98	0.017418%
KY OFFICE OF BAR ADMISSIO	7416	58,861.59	0.013274%
KY ASSOC OF REGIONAL PROG	7417	38,724.42	0.008733%
KY RIVER COMM CARE INC	8201	6,063.85	0.001367%
NORTHERN KY REG MHMR BD	8202	2,014,981.55	0.454388%
COMMUNICARE INC	8204	3,179,292.20	0.716946%
ADANTA/BEHAVIORAL HLTH SR	8205	2,363,390.63	0.532956%
CUMBERLAND RIVER MHMR	8208	4,358,305.45	0.982820%
WESTERN KY REG MHMR ADV	8209	1,429,061.04	0.322260%
BLUEGRASS.ORG	8210	15,481,962.24	3.491260%
PENNYROYAL REG MHMR BD	8211	2,522,477.59	0.568831%
GREEN RVR REG MHMR BD	8213	1,274,993.60	0.287517%
COMPREHEND INC REG MHMR B	8216	1,026,372.55	0.231452%
LIFESKILLS INC	8220	2,663,330.21	0.600594%
MOUNTAIN COMP CARE CENTER	8221	2,055,057.15	0.463426%
KY EMPLOYERS MUTUAL INS	9940	3,986,622.48	0.899003%
ALLEN COUNTY ATTORNEY	W002	32,926.87	0.007425%
ANDERSON COUNTY ATTORNEY	W003	17,535.49	0.003954%
BARREN COUNTY ATTORNEY	W005	68,126.76	0.015363%
BATH COUNTY ATTORNEY	W006	27,811.02	0.006272%
BELL COUNTY ATTORNEY	W007	46,834.62	0.010561%
BOONE COUNTY ATTORNEY	W008	191,211.08	0.043119%
BOYLE COUNTY ATTORNEY	W011	8,244.38	0.001859%
BULLITT COUNTY ATTORNEY	W015	102,052.69	0.023013%
CARROLL COUNTY ATTORNEY	W021	28,218.35	0.006363%
CHILD SUPPORT ENFORCEMENT	W022	16,596.96	0.003743%
CASEY COUNTY ATTORNEY	W023	17,238.23	0.003887%
CLARK COUNTY ATTORNEY	W025	49,812.98	0.011233%
CRITTENDEN CO ATTORNEY	W028	17,096.97	0.003855%
DAVIESS COUNTY ATTORNEY	W030	16,107.03	0.003632%
FLOYD COUNTY ATTORNEY	W036	111,254.03	0.025088%
FRANKLIN COUNTY ATTORNEY	W037	79,212.85	0.017863%
GARRARD COUNTY ATTORNEY	W040	24,441.24	0.005512%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
GRANT COUNTY CHILD SUPPOR	W041	8,396.91	0.001894%
GRAVES COUNTY ATTORNEY	W042	59,654.52	0.013452%
HANCOCK COUNTY ATTORNEY	W046	6,781.46	0.001529%
HARRISON COUNTY ATTORNEY	W049	29,683.56	0.006694%
HICKMAN COUNTY ATTORNEY	W053	6,365.04	0.001435%
HOPKINS COUNTY ATTORNEY	W054	86,926.47	0.019602%
JACKSON COUNTY ATTORNEY	W055	2,224.94	0.000502%
JEFFERSON CO ATTORNEY	W056	151,052.86	0.034063%
LARUE COUNTY ATTORNEY	W062	29,151.75	0.006574%
LAUREL COUNTY ATTORNEY	W063	6,670.72	0.001504%
LEE COUNTY ATTORNEY	W065	17,212.81	0.003882%
MCCRACKEN COUNTY ATTORNEY	W073	15,183.10	0.003424%
MCCREARY COUNTY ATTORNEY	W074	40,931.50	0.009230%
MADISON COUNTY ATTORNEY	W076	125,589.70	0.028321%
MAGOFFIN CO ATTORNEY	W077	22,816.00	0.005145%
MEADE COUNTY ATTORNEY	W082	32,838.89	0.007405%
MENIFEE COUNTY ATTORNEY	W083	4,420.40	0.000997%
MERCER COUNTY ATTORNEY	W084	6,181.70	0.001394%
MONTGOMERY CO ATTORNEY	W087	34,703.58	0.007826%
MORGAN COUNTY ATTORNEY	W088	28,964.53	0.006532%
OLDHAM COUNTY ATTORNEY	W093	63,071.98	0.014223%
OWEN COUNTY ATTORNEY	W094	16,688.16	0.003763%
PENDLETON COUNTY ATTORNEY	W096	13,433.83	0.003029%
PULASKI COUNTY ATTORNEY	W100	83,855.13	0.018910%
ROCKCASTLE CO ATTORNEY	W102	36,686.85	0.008273%
ROWAN COUNTY ATTORNEY	W103	32,491.43	0.007327%
SHELBY COUNTY ATTORNEY	W106	23,857.88	0.005380%
SIMPSON COUNTY ATTORNEY	W107	15,265.28	0.003442%
SPENCER COUNTY ATTORNEY	W108	12,991.13	0.002930%
TODD COUNTY ATTORNEY	W110	6,412.48	0.001446%
TRIGG COUNTY ATTORNEY	W111	29,684.68	0.006694%
TRIMBLE COUNTY ATTORNEY	W112	9,351.77	0.002109%
UNION COUNTY ATTORNEY	W113	29,032.33	0.006547%
WEBSTER COUNTY ATTORNEY	W117	27,065.32	0.006103%
WHITLEY COUNTY ATTORNEY	W118	53,345.45	0.012030%
FAYETTE CO ATTORNEY OFF	X034	50,842.67	0.011465%
KENTON COUNTY ATTORNEY	X059	10,921.00	0.002463%
Total of all Entities		<u>\$ 443,449,155.99</u>	<u>100.000000%</u>

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense
BRECKINRIDGE CO ATTORNEY	014A	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ 6	\$ 34	\$ -	\$ 34
CHRISTIAN COUNTY ATTORNEY	024A	480	-	-	-	-	-	-	6	-	-	6	36	-	36
EDMONSON COUNTY ATTORNEY	031A	38	-	-	-	-	-	-	0	-	-	0	3	-	3
KNOTT COUNTY ATTORNEY	060A	187	-	-	-	-	-	-	2	-	-	2	14	-	14
LOGAN COUNTY ATTORNEY	071A	608	-	-	-	-	-	-	8	-	-	8	46	-	46
MONROE CO ATTORNEY	086A	143	-	-	-	-	-	-	2	-	-	2	11	-	11
LEGS GENERAL ASSEMBLY	10005	5,532	-	-	-	-	-	-	71	-	-	71	418	-	418
LEGS LEGISLATIVE RES COMM	10010	104,933	-	-	-	-	-	-	1,349	-	-	1,349	7,930	-	7,930
WAYNE COUNTY ATTORNEY	116A	725	-	-	-	-	-	-	9	-	-	9	55	-	55
EASTERN KY UNIV	1430	144,048	-	-	-	-	-	-	1,851	-	-	1,851	10,887	-	10,887
KET FOUNDATION	1433	9,535	-	-	-	-	-	-	123	-	-	123	721	-	721
KY BAR ASSOCIATION	1434	12,951	-	-	-	-	-	-	166	-	-	166	979	-	979
CHILD WATCH ADVOCACY CTR	1435	939	-	-	-	-	-	-	12	-	-	12	71	-	71
PURCHASE AREA SACAC	1436	2,149	-	-	-	-	-	-	28	-	-	28	162	-	162
SANCTUARY INC	1437	2,898	-	-	-	-	-	-	37	-	-	37	219	-	219
O A S I S	1438	3,588	-	-	-	-	-	-	46	-	-	46	271	-	271
BARREN RIVER CHILD ADVOCA	1439	692	-	-	-	-	-	-	9	-	-	9	52	-	52
MOREHEAD STATE UNIVERSITY	1440	61,115	-	-	-	-	-	-	785	-	-	785	4,619	-	4,619
MURRAY STATE UNIV	1445	79,155	-	-	-	-	-	-	1,017	-	-	1,017	5,982	-	5,982
NORTHERN KY UNIVERSITY	1450	223,319	-	-	-	-	-	-	2,870	-	-	2,870	16,878	-	16,878
LINCOLN ADVOCACY SUPPORT	1451	1,635	-	-	-	-	-	-	21	-	-	21	124	-	124
SPRINGHAVEN INC	1452	2,045	-	-	-	-	-	-	26	-	-	26	155	-	155
SAFE HARBOR	1453	2,482	-	-	-	-	-	-	32	-	-	32	188	-	188
D.O.V.E.S.	1454	1,214	-	-	-	-	-	-	16	-	-	16	92	-	92
GATEWAY CHILD ADVOCACY	1455	408	-	-	-	-	-	-	5	-	-	5	31	-	31
JUDI'S PLACE FOR KIDS, INC.	1456	790	-	-	-	-	-	-	10	-	-	10	60	-	60
KY RIVER CHILD ADVOCACY	1457	656	-	-	-	-	-	-	8	-	-	8	50	-	50
BLUEGRASS RAPE CRISIS CTR	1458	2,859	-	-	-	-	-	-	37	-	-	37	216	-	216
NURSING HOME OMBUDSMAN	1459	711	-	-	-	-	-	-	9	-	-	9	54	-	54
WESTERN KENTUCKY UNIV	1465	129,789	-	-	-	-	-	-	1,668	-	-	1,668	9,809	-	9,809
KASAP	1480	1,360	-	-	-	-	-	-	17	-	-	17	103	-	103
KDVA	1481	3,577	-	-	-	-	-	-	46	-	-	46	270	-	270
KACAC	1482	158	-	-	-	-	-	-	2	-	-	2	12	-	12
PENNYRILE CHILD ADV CTR	1483	479	-	-	-	-	-	-	6	-	-	6	36	-	36
BUFFALO TR CHILD ADV INC	1484	499	-	-	-	-	-	-	6	-	-	6	38	-	38
CUMBERLAND V C A CENTER	1485	756	-	-	-	-	-	-	10	-	-	10	57	-	57
LAKE CUMB CHILD ADV CTR	1486	371	-	-	-	-	-	-	5	-	-	5	28	-	28
B.R.A.S.S.	1487	3,476	-	-	-	-	-	-	45	-	-	45	263	-	263
WOMEN AWARE	1488	1,827	-	-	-	-	-	-	23	-	-	23	138	-	138
BETHANY HOUSE ABUSE SHELTER	1489	2,199	-	-	-	-	-	-	28	-	-	28	166	-	166
HOPE HARBOR INC	1490	1,250	-	-	-	-	-	-	16	-	-	16	94	-	94
CHILD ADV CTR OF GRN RVR	1491	668	-	-	-	-	-	-	9	-	-	9	50	-	50
CSG HEADQUARTERS	1492	26,682	-	-	-	-	-	-	343	-	-	343	2,016	-	2,016
KY HIGHER ED STUD LN CORP	1994	71,434	-	-	-	-	-	-	918	-	-	918	5,399	-	5,399
JUDL JUDICIAL RET SYSTEM	20020	939	-	-	-	-	-	-	12	-	-	12	71	-	71
JUDL ADM OFF OF THE COURT	20025	246,974	-	-	-	-	-	-	3,174	-	-	3,174	18,665	-	18,665
LEX FAYETTE CO HLTH DEPT	3022	61,259	-	-	-	-	-	-	787	-	-	787	4,630	-	4,630
LAKE CUMBERLAND DISTRICT	3023	43,306	-	-	-	-	-	-	557	-	-	557	3,273	-	3,273
WEDCO DIST HEALTH DEPT	3024	16,495	-	-	-	-	-	-	212	-	-	212	1,247	-	1,247

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
NORTHERN KY DIST HLTH DEP	3025	33,359	-	-	-	-	-	429	-	-	429	2,521	-	2,521
BARREN RVR DIST HLTH DEPT	3026	35,813	-	-	-	-	-	460	-	-	460	2,707	-	2,707
GREEN RVR DIST HLTH DEPT	3027	32,227	-	-	-	-	-	414	-	-	414	2,436	-	2,436
LINCOLN TRL DIST HLTH DEP	3028	24,552	-	-	-	-	-	316	-	-	316	1,856	-	1,856
PURCHASE DIST HLTH DEPT	3029	12,720	-	-	-	-	-	163	-	-	163	961	-	961
MERCER CO HEALTH DEPT	3030	3,798	-	-	-	-	-	49	-	-	49	287	-	287
CUMBERLAND VLY DIST HEALT	3031	26,469	-	-	-	-	-	340	-	-	340	2,000	-	2,000
KY RIVER DIST HEALTH DEPT	3033	26,081	-	-	-	-	-	335	-	-	335	1,971	-	1,971
BOURBON CO HEALTH CENTER	3034	3,427	-	-	-	-	-	44	-	-	44	259	-	259
CLARK CO HEALTH DEPT	3035	10,176	-	-	-	-	-	131	-	-	131	769	-	769
GATEWAY DIST HEALTH DEPT	3036	15,782	-	-	-	-	-	203	-	-	203	1,193	-	1,193
BOYLE CO HEALTH DEPT	3037	3,294	-	-	-	-	-	42	-	-	42	249	-	249
PIKE CO HEALTH DEPT	3038	14,451	-	-	-	-	-	186	-	-	186	1,092	-	1,092
FLOYD CO HEALTH CENTER	3039	7,101	-	-	-	-	-	91	-	-	91	537	-	537
MARTIN CO HEALTH DEPT	3040	4,228	-	-	-	-	-	54	-	-	54	320	-	320
BUFFALO TRACE HEALTH DEPT	3042	4,366	-	-	-	-	-	56	-	-	56	330	-	330
LITTLE SANDY DIST HEALTH	3043	4,027	-	-	-	-	-	52	-	-	52	304	-	304
N CENTRAL DIST HLTH DEPT	3044	11,100	-	-	-	-	-	143	-	-	143	839	-	839
PENNYRILE DIST HLTH DEPT	3045	11,373	-	-	-	-	-	146	-	-	146	860	-	860
BREATHITT CO HEALTH DEPT	3047	9,665	-	-	-	-	-	124	-	-	124	730	-	730
GREENUP CO HLTH DEPT	3048	5,595	-	-	-	-	-	72	-	-	72	423	-	423
WHITLEY CO HEALTH DEPT	3049	14,220	-	-	-	-	-	183	-	-	183	1,075	-	1,075
LAUREL CO HEALTH DEPT	3050	7,322	-	-	-	-	-	94	-	-	94	553	-	553
KNOX CO HEALTH DEPT	3051	13,793	-	-	-	-	-	177	-	-	177	1,042	-	1,042
MONROE CO HEALTH DEPT	3052	1,958	-	-	-	-	-	25	-	-	25	148	-	148
BULLITT CO HEALTH DEPT	3053	6,563	-	-	-	-	-	84	-	-	84	496	-	496
THREE RIVERS DIST HLTH	3054	14,650	-	-	-	-	-	188	-	-	188	1,107	-	1,107
ESTILL CO HEALTH DEPT	3055	2,796	-	-	-	-	-	36	-	-	36	211	-	211
OLDHAM CO HEALTH DEPT	3056	5,497	-	-	-	-	-	71	-	-	71	415	-	415
LEWIS CO HEALTH DEPT	3057	2,426	-	-	-	-	-	31	-	-	31	183	-	183
FLEMING CO HEALTH DEP	3058	2,131	-	-	-	-	-	27	-	-	27	161	-	161
JESSAMINE CO HEALTH DEPT	3059	4,957	-	-	-	-	-	64	-	-	64	375	-	375
POWELL CO HEALTH DEPT	3060	1,368	-	-	-	-	-	18	-	-	18	103	-	103
ANDERSON CO HEALTH DEPT	3061	2,677	-	-	-	-	-	34	-	-	34	202	-	202
MADISON CO HEALTH DEP	3062	24,613	-	-	-	-	-	316	-	-	316	1,860	-	1,860
JOHNSON CO HEALTH DEPT	3064	10,162	-	-	-	-	-	131	-	-	131	768	-	768
MAGOFFIN CO HEALTH DEPT	3065	3,887	-	-	-	-	-	50	-	-	50	294	-	294
ALLEN CO HEALTH DEPT	3066	4,924	-	-	-	-	-	63	-	-	63	372	-	372
FRANKLIN CO HEALTH DEPT	3067	14,926	-	-	-	-	-	192	-	-	192	1,128	-	1,128
LINCOLN CO HEALTH DEPT	3068	3,028	-	-	-	-	-	39	-	-	39	229	-	229
WOODFORD CO HEALTH DEPT	3069	3,321	-	-	-	-	-	43	-	-	43	251	-	251
MUHLENBERG CO.HEALTH DEPT	3072	4,331	-	-	-	-	-	56	-	-	56	327	-	327
MARSHALL CO HEALTH DEPT	3073	8,106	-	-	-	-	-	104	-	-	104	613	-	613
CHRISTIAN CO HEALTH DEPT	3074	8,724	-	-	-	-	-	112	-	-	112	659	-	659
HOPKINS CO HEALTH DEPT	3075	7,772	-	-	-	-	-	100	-	-	100	587	-	587
TODD CO HEALTH DEPT	3076	1,817	-	-	-	-	-	23	-	-	23	137	-	137
BRACKEN CO HEALTH DEPT	3077	1,784	-	-	-	-	-	23	-	-	23	135	-	135
MONTGOMERY CO HEALTH DEPT	3078	8,460	-	-	-	-	-	109	-	-	109	639	-	639
GARRARD COUNTY HEALTH DPT	3079	2,444	-	-	-	-	-	31	-	-	31	185	-	185

The accompanying notes are an integral part of these schedules.

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
BRECKINRIDGE CO HEALTH BD	3080	2,753	-	-	-	-	-	35	-	-	35	208	-	208
ASHLAND BOYD CO HEALTH DP	3081	7,295	-	-	-	-	-	94	-	-	94	551	-	551
LAWRENCE CO HEALTH DEPT	3082	3,500	-	-	-	-	-	45	-	-	45	264	-	264
GRAVES CO HEALTH CENTER	3083	4,175	-	-	-	-	-	54	-	-	54	316	-	316
CALLOWAY CO HEALTH DEPT	3084	3,301	-	-	-	-	-	42	-	-	42	249	-	249
BELL CO HEALTH DEPT	3085	7,443	-	-	-	-	-	96	-	-	96	563	-	563
GRAYSON COUNTY HEALTH DEPT	3086	2,644	-	-	-	-	-	34	-	-	34	200	-	200
HARLAN CO HEALTH DEPT	3087	4,316	-	-	-	-	-	55	-	-	55	326	-	326
UNIFIED PROSECUTORIAL SYS	31030	248,505	-	-	-	-	-	3,194	-	-	3,194	18,781	-	18,781
DEPT OF AGRICULTURE	31035	54,045	-	-	-	-	-	695	-	-	695	4,085	-	4,085
ATTORNEY GENERALS OFFICE	31040	50,932	-	-	-	-	-	655	-	-	655	3,849	-	3,849
AUDITOR OF PUBLIC ACCOUNT	31045	37,103	-	-	-	-	-	477	-	-	477	2,804	-	2,804
REGISTRY OF ELECTION	31066	3,406	-	-	-	-	-	44	-	-	44	257	-	257
GOVERNORS OFFICE	31070	11,247	-	-	-	-	-	145	-	-	145	850	-	850
DEPT OF VETERANS AFFAIRS	31074	145,830	-	-	-	-	-	1,874	-	-	1,874	11,021	-	11,021
MILITARY AFFAIRS COMM	31076	762	-	-	-	-	-	10	-	-	10	58	-	58
KY INFRASTRUCTURE	31082	4,214	-	-	-	-	-	54	-	-	54	318	-	318
LT GOVERNORS OFFICE	31085	1,154	-	-	-	-	-	15	-	-	15	87	-	87
AGRICULTURAL DEVELOP BD	31089	4,519	-	-	-	-	-	58	-	-	58	342	-	342
OFF OF HOMELAND SECURITY	31094	5,390	-	-	-	-	-	69	-	-	69	407	-	407
DEPT MILITARY AFFAIRS	31095	112,916	-	-	-	-	-	1,451	-	-	1,451	8,534	-	8,534
OFF OF MINORITY EMPOWMENT	31097	431	-	-	-	-	-	6	-	-	6	33	-	33
FAITH BASED/NONPROFIT SOC	31099	259	-	-	-	-	-	3	-	-	3	20	-	20
OFF OF SECRETARY TO CABIN	31110	264	-	-	-	-	-	3	-	-	3	20	-	20
GOV OFF LOCAL DEVELOPMENT	31112	15,858	-	-	-	-	-	204	-	-	204	1,198	-	1,198
SECRETARY OF STATE	31120	7,126	-	-	-	-	-	92	-	-	92	539	-	539
STATE TREASURERS OFFICE	31125	7,295	-	-	-	-	-	94	-	-	94	551	-	551
EARLY CHILDHOOD ADVISORY COUNCIL	31135	2,241	-	-	-	-	-	29	-	-	29	169	-	169
BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	31136	287	-	-	-	-	-	4	-	-	4	22	-	22
BOARD OF ACCOUNTANCY	31150	1,072	-	-	-	-	-	14	-	-	14	81	-	81
BOARD OF AUCTIONEERS	31155	366	-	-	-	-	-	5	-	-	5	28	-	28
BOARD OF BARBERING	31165	445	-	-	-	-	-	6	-	-	6	34	-	34
BOARD OF CHIROPRACTIC EXM	31170	632	-	-	-	-	-	8	-	-	8	48	-	48
BOARD OF DENTISTRY	31180	1,384	-	-	-	-	-	18	-	-	18	105	-	105
BOARD OF ELECTIONS	31185	2,875	-	-	-	-	-	37	-	-	37	217	-	217
BRD OF EMBALMERS/FUN DIR	31190	911	-	-	-	-	-	12	-	-	12	69	-	69
BOARD OF EXM ARCHITECTS	31200	932	-	-	-	-	-	12	-	-	12	70	-	70
KY LANDSCAPE ARCH REG BD	31205	127	-	-	-	-	-	2	-	-	2	10	-	10
BD EXAMINERS OF SOCIAL WK	31215	603	-	-	-	-	-	8	-	-	8	46	-	46
BD OF HAIRDRESSERS/CSMTG	31225	2,465	-	-	-	-	-	32	-	-	32	186	-	186
BD OF MEDICAL LICENSURE	31245	3,803	-	-	-	-	-	49	-	-	49	287	-	287
BOARD OF NURSING	31250	11,960	-	-	-	-	-	154	-	-	154	904	-	904
BOARD OF OPTOMETRIC EXM	31260	374	-	-	-	-	-	5	-	-	5	28	-	28
KY RESPIRATORY CARE BD	31263	464	-	-	-	-	-	6	-	-	6	35	-	35
PERSONNEL BOARD	31268	1,923	-	-	-	-	-	25	-	-	25	145	-	145
KY BOARD OF PHARMACY	31270	4,030	-	-	-	-	-	52	-	-	52	305	-	305
BD OF PHYSICAL THERAPY	31275	472	-	-	-	-	-	6	-	-	6	36	-	36
BOARD OF REAL ESTATE APPR	31284	1,268	-	-	-	-	-	16	-	-	16	96	-	96
BD OF PROF ENGINEERS & LA	31290	3,064	-	-	-	-	-	39	-	-	39	232	-	232

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
SCHOOL FAC CONSTR COMM	31345	1,001	-	-	-	-	-	13	-	-	13	76	-	76
EXECUTIVE BRANCH ETH COMM	31354	1,451	-	-	-	-	-	19	-	-	19	110	-	110
COMMISSION ON HUMAN RIGHT	31370	6,107	-	-	-	-	-	78	-	-	78	462	-	462
COMMISSION- REAL ESTATE	31395	3,466	-	-	-	-	-	45	-	-	45	262	-	262
COMMISSION ON WOMEN	31400	934	-	-	-	-	-	12	-	-	12	71	-	71
KY COUNCIL POSTSEC EDUCAT	31415	15,244	-	-	-	-	-	196	-	-	196	1,152	-	1,152
OFFICE OF STATE BUD DIREC	31765	8,991	-	-	-	-	-	116	-	-	116	680	-	680
TRAN OFF OF THE SECRETARY	35605	18,759	-	-	-	-	-	241	-	-	241	1,418	-	1,418
TRAN OFFICE OF LEGAL SVC	35607	13,807	-	-	-	-	-	177	-	-	177	1,043	-	1,043
DIVISION OF FACILITY MANA	35609	13,246	-	-	-	-	-	170	-	-	170	1,001	-	1,001
TRAN DEPT OF AVIATION	35615	7,189	-	-	-	-	-	92	-	-	92	543	-	543
TRAN OFFICE OF PERSONNEL	35616	9,932	-	-	-	-	-	128	-	-	128	751	-	751
OFFICE OF INFORMAT TECHNO	35617	13,256	-	-	-	-	-	170	-	-	170	1,002	-	1,002
OFFICE OF AUDITS	35618	11,441	-	-	-	-	-	147	-	-	147	865	-	865
DOT PAYROLL DIVISION	35619	4,765	-	-	-	-	-	61	-	-	61	360	-	360
TRAN DEPT OF HIGHWAYS	35625	856,667	-	-	-	-	-	11,010	-	-	11,010	64,743	-	64,743
TRAN DEPT OF INTERGOV PRO	35628	5,145	-	-	-	-	-	66	-	-	66	389	-	389
TRAN DEPT OF VEH REGULATE	35630	44,791	-	-	-	-	-	576	-	-	576	3,385	-	3,385
EDEV OFF OF THE SECRETARY	36635	22,795	-	-	-	-	-	293	-	-	293	1,723	-	1,723
KENTUCKY STATE UNIVERSITY	3801	28,555	-	-	-	-	-	367	-	-	367	2,158	-	2,158
KHEAA DIV OF FINANCIAL AF	39075	9,093	-	-	-	-	-	117	-	-	117	687	-	687
COMMONWEALTH OF TECHNOL	39079	146,916	-	-	-	-	-	1,888	-	-	1,888	11,103	-	11,103
KY RIVER AUTHORITY	39084	2,415	-	-	-	-	-	31	-	-	31	182	-	182
OFFICE OF PVA'S	39103	156,953	-	-	-	-	-	2,017	-	-	2,017	11,862	-	11,862
DEPT OF REVENUE	39130	195,698	-	-	-	-	-	2,515	-	-	2,515	14,790	-	14,790
OFFICE OF SECRETARY	39750	34,506	-	-	-	-	-	443	-	-	443	2,608	-	2,608
OFF OF THE CONTROLLER	39758	20,604	-	-	-	-	-	265	-	-	265	1,557	-	1,557
DEPT FACILITIES SUPP SVCS	39785	58,769	-	-	-	-	-	755	-	-	755	4,442	-	4,442
KY STATE FAIR BOARD	50235	49,277	-	-	-	-	-	633	-	-	633	3,724	-	3,724
COMM KY HERITAGE COUNCIL	50410	4,464	-	-	-	-	-	57	-	-	57	337	-	337
KY ARTS COUNCIL	50529	4,411	-	-	-	-	-	57	-	-	57	333	-	333
KY HISTORICAL SOCIETY	50550	12,026	-	-	-	-	-	155	-	-	155	909	-	909
DEPT OF FISH & WILDLIFE	50660	77,454	-	-	-	-	-	995	-	-	995	5,854	-	5,854
COMM KY HORSE PARK	50665	16,287	-	-	-	-	-	209	-	-	209	1,231	-	1,231
DEPT OF PARKS	50670	127,588	-	-	-	-	-	1,640	-	-	1,640	9,643	-	9,643
COMM OFFICE OF SECRETARY	50850	10,857	-	-	-	-	-	140	-	-	140	821	-	821
KY ARTISANS CTR AT BERIA	50852	3,206	-	-	-	-	-	41	-	-	41	242	-	242
DEPT OF TOURISM	50860	8,079	-	-	-	-	-	104	-	-	104	611	-	611
EDUC PROF STANDARDS BD	51183	4,074	-	-	-	-	-	52	-	-	52	308	-	308
KY COMM DEAF/HARD OF HEAR	51340	3,148	-	-	-	-	-	40	-	-	40	238	-	238
KY ENVIRONMENTAL EDUC COU	51407	555	-	-	-	-	-	7	-	-	7	42	-	42
EDUC OFFICE OF SECRETARY	51530	20,247	-	-	-	-	-	260	-	-	260	1,530	-	1,530
DEPT WORKFORCE INVESTMENT	51531	159,443	-	-	-	-	-	2,049	-	-	2,049	12,050	-	12,050
KY COMM ON PROPRIETARY ED	51532	490	-	-	-	-	-	6	-	-	6	37	-	37
EDUC DEPT OF EDUCATION	51540	61,602	-	-	-	-	-	792	-	-	792	4,656	-	4,656
KY EDUCATIONAL TV AUTHOR	51545	31,217	-	-	-	-	-	401	-	-	401	2,359	-	2,359
KY DEPT LIBRARY & ARCHIVE	51555	20,010	-	-	-	-	-	257	-	-	257	1,512	-	1,512
OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	53713	6,341	-	-	-	-	-	81	-	-	81	479	-	479
H&FS OFF OF THE SECRETARY	53721	89,358	-	-	-	-	-	1,148	-	-	1,148	6,753	-	6,753

The accompanying notes are an integral part of these schedules.

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Outflows of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
OFFICE INSPECTOR GENERAL	53723	59,249	-	-	-	-	-	761	-	-	761	4,478	-	4,478
OFFICE OF HEALTH POLICY	53724	2,602	-	-	-	-	-	33	-	-	33	197	-	197
DEPT OF AGING/INDEP LIVIN	53725	27,198	-	-	-	-	-	350	-	-	350	2,056	-	2,056
DEPT FOR INCOME SUPPORT	53727	97,052	-	-	-	-	-	1,247	-	-	1,247	7,335	-	7,335
DEPT FOR PUBLIC HEALTH	53728	98,449	-	-	-	-	-	1,265	-	-	1,265	7,440	-	7,440
OFF HUMAN RESOURCE MANAGE	53729	173,608	-	-	-	-	-	2,231	-	-	2,231	13,121	-	13,121
H&FS DEPT HUMAN SUPPORT S	53730	3,268	-	-	-	-	-	42	-	-	42	247	-	247
H&FS DEPT FOR COMM BASE S	53736	853,489	-	-	-	-	-	10,969	-	-	10,969	64,503	-	64,503
DEPT FOR MEDICAID SERVICE	53746	39,980	-	-	-	-	-	514	-	-	514	3,022	-	3,022
COMM CHILDREN SPEC HEALTH	53767	36,413	-	-	-	-	-	468	-	-	468	2,752	-	2,752
J&PS OFF OF SECRETARY	54500	27,437	-	-	-	-	-	353	-	-	353	2,074	-	2,074
DEPT OF PUBLIC ADVOCACY	54515	125,205	-	-	-	-	-	1,609	-	-	1,609	9,463	-	9,463
J&PS DEPT OF KY STATE POL	54520	161,719	-	-	-	-	-	2,078	-	-	2,078	12,222	-	12,222
J&PS OF JUVENILE JUSTICE	54523	263,446	-	-	-	-	-	3,386	-	-	3,386	19,910	-	19,910
DEPT OF CRIMINAL JUST TRN	54525	38,686	-	-	-	-	-	497	-	-	497	2,924	-	2,924
J&PS DEPT OF CORRECTIONS	54527	67,165	-	-	-	-	-	863	-	-	863	5,076	-	5,076
KCTCS	5470	174,855	-	-	-	-	-	2,247	-	-	2,247	13,215	-	13,215
OFFICE OF THE SECRETARY	55790	23,228	-	-	-	-	-	299	-	-	299	1,755	-	1,755
DEPT PERSONNEL ADMIN	55793	24,365	-	-	-	-	-	313	-	-	313	1,841	-	1,841
DEPT FOR EMPLOYEE INS	55794	12,111	-	-	-	-	-	156	-	-	156	915	-	915
OFFICE OF THE SECRETARY	56102	10,066	-	-	-	-	-	129	-	-	129	761	-	761
DEPT OF WRKPLACE STANDARD	56106	31,459	-	-	-	-	-	404	-	-	404	2,378	-	2,378
DEPT OF WORKERS CLAIMS	56107	43,529	-	-	-	-	-	559	-	-	559	3,290	-	3,290
KY OSH REVIEW COMMISSION	56113	2,054	-	-	-	-	-	26	-	-	26	155	-	155
WORKERS COMP FUNDING COMM	56114	5,031	-	-	-	-	-	65	-	-	65	380	-	380
GEN ADM PROG SUPP S SERVI	56115	14,508	-	-	-	-	-	186	-	-	186	1,096	-	1,096
OFF OF INSPCT GEN S SVCS	56116	1,405	-	-	-	-	-	18	-	-	18	106	-	106
ENVIRONMENTAL QUAL COMM	57121	517	-	-	-	-	-	7	-	-	7	39	-	39
MINE SAFETY REV COMM	57122	447	-	-	-	-	-	6	-	-	6	34	-	34
KY PUBLIC SVC COMMISSION	57123	27,241	-	-	-	-	-	350	-	-	350	2,059	-	2,059
KY STATE NATURE PRES COMM	57124	3,885	-	-	-	-	-	50	-	-	50	294	-	294
OFFICE OF THE SECRETARY	57126	16,395	-	-	-	-	-	211	-	-	211	1,239	-	1,239
DEPT FOR ENERGY DEV & IND	57127	4,067	-	-	-	-	-	52	-	-	52	307	-	307
DEPT FOR NATURAL RESOURCE	57128	158,373	-	-	-	-	-	2,035	-	-	2,035	11,969	-	11,969
DEPT FOR ENVIRONM PROTECT	57129	171,192	-	-	-	-	-	2,200	-	-	2,200	12,938	-	12,938
BRD OF CLMS & CRIME VICTI	58175	3,501	-	-	-	-	-	45	-	-	45	265	-	265
KY BOARD OF TAX APPEALS	58300	1,353	-	-	-	-	-	17	-	-	17	102	-	102
KY HORSE RACING AUTHORITY	58374	9,993	-	-	-	-	-	128	-	-	128	755	-	755
OFFICE OF THE SECRETARY	58675	12,743	-	-	-	-	-	164	-	-	164	963	-	963
DEPT OF INSURANCE	58676	27,139	-	-	-	-	-	349	-	-	349	2,051	-	2,051
OFF OF OCCUP & PROFESSION	58677	3,140	-	-	-	-	-	40	-	-	40	237	-	237
KY BOXING & WRESTLING AUT	58678	187	-	-	-	-	-	2	-	-	2	14	-	14
DEPT OF ALCOHOL & BEVERA	58680	6,034	-	-	-	-	-	78	-	-	78	456	-	456
DEPT OF CHARITABLE GAMING	58681	7,196	-	-	-	-	-	92	-	-	92	544	-	544
DEPT OF FINANCIAL INSTITU	58685	25,061	-	-	-	-	-	322	-	-	322	1,894	-	1,894
DEPT OF HOUSING & BUILD C	58690	48,974	-	-	-	-	-	629	-	-	629	3,701	-	3,701
ASST OF COMMONWEALTH ATTY	7403	4,031	-	-	-	-	-	52	-	-	52	305	-	305
KENTUCKY HOUSING CORP	7407	70,519	-	-	-	-	-	906	-	-	906	5,330	-	5,330
FRANKLIN CO COUNCIL AGING	7408	930	-	-	-	-	-	12	-	-	12	70	-	70

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
MUN ELEC POW ASSOC OF KY	7409	638	-	-	-	-	-	-	8	-	-	8	48	-	48
COMMONWEALTH CREDIT UNION	7410	68,828	-	-	-	-	-	-	885	-	-	885	5,202	-	5,202
HIGHSCHOOL ATHLETIC ASSOC	7415	1,563	-	-	-	-	-	-	20	-	-	20	118	-	118
KY OFFICE OF BAR ADMISSIO	7416	1,191	-	-	-	-	-	-	15	-	-	15	90	-	90
KY ASSOC OF REGIONAL PROG	7417	783	-	-	-	-	-	-	10	-	-	10	59	-	59
KY RIVER COMM CARE INC	8201	123	-	-	-	-	-	-	2	-	-	2	9	-	9
NORTHERN KY REG MHMR BD	8202	40,767	-	-	-	-	-	-	524	-	-	524	3,081	-	3,081
COMMUNICARE INC	8204	64,323	-	-	-	-	-	-	827	-	-	827	4,861	-	4,861
ADANTA/BEHAVIORAL HLTH SR	8205	47,816	-	-	-	-	-	-	615	-	-	615	3,614	-	3,614
CUMBERLAND RIVER MHMR	8208	88,177	-	-	-	-	-	-	1,133	-	-	1,133	6,664	-	6,664
WESTERN KY REG MHMR ADV	8209	28,913	-	-	-	-	-	-	372	-	-	372	2,185	-	2,185
BLUEGRASS.ORG	8210	313,230	-	-	-	-	-	-	4,026	-	-	4,026	23,673	-	23,673
PENNYROYAL REG MHMR BD	8211	51,035	-	-	-	-	-	-	656	-	-	656	3,857	-	3,857
GREEN RVR REG MHMR BD	8213	25,796	-	-	-	-	-	-	332	-	-	332	1,950	-	1,950
COMPREHEND INC REG MHMR B	8216	20,765	-	-	-	-	-	-	267	-	-	267	1,569	-	1,569
LIFESKILLS INC	8220	53,884	-	-	-	-	-	-	693	-	-	693	4,072	-	4,072
MOUNTAIN COMP CARE CENTER	8221	41,578	-	-	-	-	-	-	534	-	-	534	3,142	-	3,142
KY EMPLOYERS MUTUAL INS	9940	80,657	-	-	-	-	-	-	1,037	-	-	1,037	6,096	-	6,096
ALLEN COUNTY ATTORNEY	W002	666	-	-	-	-	-	-	9	-	-	9	50	-	50
ANDERSON COUNTY ATTORNEY	W003	355	-	-	-	-	-	-	5	-	-	5	27	-	27
BARREN COUNTY ATTORNEY	W005	1,378	-	-	-	-	-	-	18	-	-	18	104	-	104
BATH COUNTY ATTORNEY	W006	563	-	-	-	-	-	-	7	-	-	7	43	-	43
BELL COUNTY ATTORNEY	W007	948	-	-	-	-	-	-	12	-	-	12	72	-	72
BOONE COUNTY ATTORNEY	W008	3,869	-	-	-	-	-	-	50	-	-	50	292	-	292
BOYLE COUNTY ATTORNEY	W011	167	-	-	-	-	-	-	2	-	-	2	13	-	13
BULLITT COUNTY ATTORNEY	W015	2,065	-	-	-	-	-	-	27	-	-	27	156	-	156
CARROLL COUNTY ATTORNEY	W021	571	-	-	-	-	-	-	7	-	-	7	43	-	43
CHILD SUPPORT ENFORCEMENT	W022	336	-	-	-	-	-	-	4	-	-	4	25	-	25
CASEY COUNTY ATTORNEY	W023	349	-	-	-	-	-	-	4	-	-	4	26	-	26
CLARK COUNTY ATTORNEY	W025	1,008	-	-	-	-	-	-	13	-	-	13	76	-	76
CRITTENDEN CO ATTORNEY	W028	346	-	-	-	-	-	-	4	-	-	4	26	-	26
DAVISS COUNTY ATTORNEY	W030	326	-	-	-	-	-	-	4	-	-	4	25	-	25
FLOYD COUNTY ATTORNEY	W036	2,251	-	-	-	-	-	-	29	-	-	29	170	-	170
FRANKLIN COUNTY ATTORNEY	W037	1,603	-	-	-	-	-	-	21	-	-	21	121	-	121
GARRARD COUNTY ATTORNEY	W040	494	-	-	-	-	-	-	6	-	-	6	37	-	37
GRANT COUNTY CHILD SUPPOR	W041	170	-	-	-	-	-	-	2	-	-	2	13	-	13
GRAVES COUNTY ATTORNEY	W042	1,207	-	-	-	-	-	-	16	-	-	16	91	-	91
HANCOCK COUNTY ATTORNEY	W046	137	-	-	-	-	-	-	2	-	-	2	10	-	10
HARRISON COUNTY ATTORNEY	W049	601	-	-	-	-	-	-	8	-	-	8	45	-	45
HICKMAN COUNTY ATTORNEY	W053	129	-	-	-	-	-	-	2	-	-	2	10	-	10
HOPKINS COUNTY ATTORNEY	W054	1,759	-	-	-	-	-	-	23	-	-	23	133	-	133
JACKSON COUNTY ATTORNEY	W055	45	-	-	-	-	-	-	1	-	-	1	3	-	3
JEFFERSON CO ATTORNEY	W056	3,056	-	-	-	-	-	-	39	-	-	39	231	-	231
LARUE COUNTY ATTORNEY	W062	590	-	-	-	-	-	-	8	-	-	8	45	-	45
LAUREL COUNTY ATTORNEY	W063	135	-	-	-	-	-	-	2	-	-	2	10	-	10
LEE COUNTY ATTORNEY	W065	348	-	-	-	-	-	-	4	-	-	4	26	-	26
MCCRACKEN COUNTY ATTORNEY	W073	307	-	-	-	-	-	-	4	-	-	4	23	-	23
MCCREARY COUNTY ATTORNEY	W074	828	-	-	-	-	-	-	11	-	-	11	63	-	63
MADISON COUNTY ATTORNEY	W076	2,541	-	-	-	-	-	-	33	-	-	33	192	-	192

Kentucky Employees Retirement System (Non-Hazardous)
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
MAGOFFIN CO ATTORNEY	W077	462	-	-	-	-	-	-	6	-	-	6	35	-	35	
MAEAD COUNTY ATTORNEY	W082	664	-	-	-	-	-	-	9	-	-	9	50	-	50	
MENIFEE COUNTY ATTORNEY	W083	89	-	-	-	-	-	-	1	-	-	1	7	-	7	
MERCER COUNTY ATTORNEY	W084	125	-	-	-	-	-	-	2	-	-	2	9	-	9	
MONTGOMERY CO ATTORNEY	W087	702	-	-	-	-	-	-	9	-	-	9	53	-	53	
MORGAN COUNTY ATTORNEY	W088	586	-	-	-	-	-	-	8	-	-	8	44	-	44	
OLDHAM COUNTY ATTORNEY	W093	1,276	-	-	-	-	-	-	16	-	-	16	96	-	96	
OWEN COUNTY ATTORNEY	W094	338	-	-	-	-	-	-	4	-	-	4	26	-	26	
PENDLETON COUNTY ATTORNEY	W096	272	-	-	-	-	-	-	3	-	-	3	21	-	21	
PULASKI COUNTY ATTORNEY	W100	1,697	-	-	-	-	-	-	22	-	-	22	128	-	128	
ROCKCASTLE CO ATTORNEY	W102	742	-	-	-	-	-	-	10	-	-	10	56	-	56	
ROWAN COUNTY ATTORNEY	W103	657	-	-	-	-	-	-	8	-	-	8	50	-	50	
SHELBY COUNTY ATTORNEY	W106	483	-	-	-	-	-	-	6	-	-	6	36	-	36	
SIMPSON COUNTY ATTORNEY	W107	309	-	-	-	-	-	-	4	-	-	4	23	-	23	
SPENCER COUNTY ATTORNEY	W108	263	-	-	-	-	-	-	3	-	-	3	20	-	20	
TODD COUNTY ATTORNEY	W110	130	-	-	-	-	-	-	2	-	-	2	10	-	10	
TRIGG COUNTY ATTORNEY	W111	601	-	-	-	-	-	-	8	-	-	8	45	-	45	
TRIMBLE COUNTY ATTORNEY	W112	189	-	-	-	-	-	-	2	-	-	2	14	-	14	
UNION COUNTY ATTORNEY	W113	587	-	-	-	-	-	-	8	-	-	8	44	-	44	
WEBSTER COUNTY ATTORNEY	W117	548	-	-	-	-	-	-	7	-	-	7	41	-	41	
WHITLEY COUNTY ATTORNEY	W118	1,079	-	-	-	-	-	-	14	-	-	14	82	-	82	
FAYETTE CO ATTORNEY OFF	X034	1,029	-	-	-	-	-	-	13	-	-	13	78	-	78	
KENTON COUNTY ATTORNEY	X059	221	-	-	-	-	-	-	3	-	-	3	17	-	17	
Total All Entities		\$ 8,971,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,304	\$ -	\$ -	\$ 115,304	\$ 678,053	\$ -	\$ 678,053

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Kentucky Employees Retirement System (Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
MOREHEAD STATE UNIVERSITY	1440	\$ 178,707.69	0.395112%
MURRAY STATE UNIV	1445	183,316.59	0.405301%
NORTHERN KY UNIVERSITY	1450	187,482.24	0.414511%
WESTERN KENTUCKY UNIV	1465	387,633.93	0.857034%
UNIFIED PROSECUTORIAL SYS	31030	12,884.04	0.028486%
ATTORNEY GENERALS OFFICE	31040	415,783.65	0.919272%
DEPT MILITARY AFFAIRS	31095	517,300.24	1.143718%
TRAN DEPT OF AVIATION	35615	49,921.08	0.110372%
COMMONWEALTH OF TECHNOL	39079	204,146.32	0.451355%
DEPT OF FISH & WILDLIFE	50660	1,899,602.70	4.199903%
COMM KY HORSE PARK	50665	94,817.45	0.209635%
DEPT OF PARKS	50670	386,967.53	0.855561%
OFF HUMAN RESOURCE MANAGE	53729	1,180,074.87	2.609072%
J&PS DEPT OF KY STATE POL	54520	2,185,780.64	4.832624%
J&PS DEPT OF CORRECTIONS	54527	36,712,138.81	81.168239%
DEPT OF INSURANCE	58676	124,982.33	0.276328%
DEPT OF ALCOHOL & BEVERA	58680	508,144.66	1.123476%
		<u>\$ 45,229,684.77</u>	<u>100.000000%</u>

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)

Kentucky Employees Retirement System (Hazardous)

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

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense						
	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense		
MOREHEAD STATE UNIVERSITY	1440	\$ 1,009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133	\$ -	\$ -	\$ 70	\$ -	\$ 70	
MURRAY STATE UNIV	1445	1,035	-	-	-	-	-	-	-	-	137	-	-	72	-	72	
NORTHERN KY UNIVERSITY	1450	1,059	-	-	-	-	-	-	-	-	140	-	-	74	-	74	
WESTERN KENTUCKY UNIV	1465	2,189	-	-	-	-	-	-	-	-	289	-	-	153	-	153	
UNIFIED PROSECUTORIAL SYS	31030	73	-	-	-	-	-	-	-	-	10	-	-	5	-	5	
ATTORNEY GENERALS OFFICE	31040	2,348	-	-	-	-	-	-	-	-	310	-	-	164	-	164	
DEPT MILITARY AFFAIRS	31095	2,921	-	-	-	-	-	-	-	-	386	-	-	204	-	204	
TRAN DEPT OF AVIATION	35615	282	-	-	-	-	-	-	-	-	37	-	-	20	-	20	
COMMONWEALTH OF TECHNOL	39079	1,153	-	-	-	-	-	-	-	-	152	-	-	80	-	80	
DEPT OF FISH & WILDLIFE	50660	10,725	-	-	-	-	-	-	-	-	1,416	-	-	749	-	749	
COMM KY HORSE PARK	50665	535	-	-	-	-	-	-	-	-	71	-	-	37	-	37	
DEPT OF PARKS	50670	2,185	-	-	-	-	-	-	-	-	289	-	-	152	-	152	
OFF HUMAN RESOURCE MANAGE	53729	6,663	-	-	-	-	-	-	-	-	880	-	-	465	-	465	
J&PS DEPT OF KY STATE POL	54520	12,341	-	-	-	-	-	-	-	-	1,630	-	-	861	-	861	
J&PS DEPT OF CORRECTIONS	54527	207,276	-	-	-	-	-	-	-	-	27,373	-	-	14,467	-	14,467	
DEPT OF INSURANCE	58676	706	-	-	-	-	-	-	-	-	93	-	-	49	-	49	
DEPT OF ALCOHOL & BEVERA	58680	2,869	-	-	-	-	-	-	-	-	379	-	-	200	-	200	
		\$ 255,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,724	\$ -	\$ -	\$ 33,724	\$ 17,824	\$ -	\$ 17,824

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
BRECKINRIDGE CO ATTORNEY	014A	\$ 1,518.20	0.000350%
JUDL ADM OFF OF THE COURT	20025	10,711,275.49	2.471641%
JEFFERSON CO CLERK	39931	1,554,604.45	0.358727%
JEFFERSON CO SHERIFF	39932	358,180.71	0.082651%
KENTON CO COURT CLERK	39933	253,864.78	0.058580%
KENTON CO SHERIFF	39934	81,992.29	0.018920%
CAMPBELL COUNTY CLERK	39935	177,496.25	0.040957%
CAMPBELL CO SHERIFF	39936	88,796.75	0.020490%
FAYETTE CO CLERK	39937	622,901.36	0.143735%
FAYETTE CO SHERIFF	39938	317,068.78	0.073164%
DAVIESS CO CLERK	39939	213,726.57	0.049318%
DAVIESS CO SHERIFF	39940	44,606.75	0.010293%
PIKE CO CLERK	39941	122,773.65	0.028330%
PIKE CO SHERIFF	39942	141,572.46	0.032668%
HARDIN COUNTY CLERK OFFIC	39943	206,502.27	0.047651%
HARDIN COUNTY SHERIFF	39944	71,663.95	0.016537%
WARREN COUNTY CLERKS OFF	39945	185,774.67	0.042868%
WARREN COUNTY SHERIFF	39946	315,470.70	0.072795%
BOONE COUNTY CLERK	39947	202,164.71	0.046650%
BOONE COUNTY SHERIFF	39948	82,346.32	0.019002%
CHRISTIAN COUNTY CLERK	39949	90,300.78	0.020837%
CHRISTIAN COUNTY SHERIFF	39950	285,133.08	0.065795%
MADISON COUNTY CLERK	39951	171,080.03	0.039477%
MADISON COUNTY SHERIFF	39952	58,830.87	0.013575%
BULLITT COUNTY CLERK	39961	166,857.89	0.038503%
BULLITT CO SHERIFF	39962	104,600.15	0.024137%
HENDERSON CO TOURIST COMM	A051	15,364.59	0.003545%
HOUSING AUTH OF PADUCAH	A073	186,357.72	0.043002%
MORGANFIELD HOUSING AUTH	A113	9,656.43	0.002228%
CITY OF ANCHORAGE	A156	79,529.57	0.018352%
BELLEVUE/DAYTON FIRE	AB19	5,080.44	0.001172%
CAMPBELL CO FIRE DIST 1	AC19	9,665.59	0.002230%
BURLINGTON FIRE PRO DIST	B008	7,522.02	0.001736%
CITY OF HILLVIEW	B015	53,841.02	0.012424%
PENNYRILE EMER ASST CTR	B017	27,093.85	0.006252%
W KY ED COOPERATIVE	B018	76,971.13	0.017761%
OWENSBORO/DAV CO ECO DEV	B030	56,834.18	0.013115%
GTR FLEMING CO WATER COMM	B035	17,731.41	0.004092%
CITY OF HICKMAN	B038	80,977.43	0.018686%
HOUSING AUTH OF MAYFIELD	B042	91,587.84	0.021134%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
GRAYSON CO CONSERV DIST	B043	4,224.25	0.000975%
CITY OF HARLAN	B048	160,274.09	0.036983%
HENDERSON CITY/CO PLANNIN	B051	72,057.28	0.016627%
HENRY CO WATER DIST #2	B052	146,312.77	0.033762%
CITY OF NORTONVILLE	B054	21,961.59	0.005068%
JOHNSON CO FISCAL COURT	B058	310,638.06	0.071680%
KNOX CO UTILITIES COMM	B061	50,017.56	0.011542%
LAKE BARKLEY TOUR COMM	B072	10,011.70	0.002310%
MARION CO WATER DISTRICT	B078	50,249.84	0.011595%
N MERCER WATER DISTRICT	B084	73,513.61	0.016963%
MONTGOMERY CO FIRE DIST	B087	419,505.09	0.096801%
KY RIVER REGIONAL JAIL	B097	18,831.28	0.004345%
PIKE CO SENIOR CITIZEN PR	B098	51,240.25	0.011824%
CITY OF SCIENCE HILL	B100	17,399.17	0.004015%
RUSSELL CO AMBULANCE SER	B104	83,527.34	0.019274%
NORTH SHELBY WATER CO	B106	77,386.76	0.017857%
CAMPBELL/TAYLOR CO I D A	B109	15,154.74	0.003497%
MONTICELLO/WAYNE TELE BOA	B116	15,435.96	0.003562%
WHITLEY CO CONSERV DIST	B118	15,294.12	0.003529%
HOPKINS-CHRIST CO PLANNIN	B124	166,730.24	0.038473%
LOU POLICE RETIRE FUND	B156	16,774.38	0.003871%
HOUSING AUTH OF BENTON	B179	31,443.17	0.007256%
RIVERPARK CTR OWENSBORO	B230	94,966.06	0.021914%
BUECHEL FIRE PROTECT DIST	B256	5,558.00	0.001283%
CITY OF LUDLOW	B259	83,750.66	0.019326%
CITY OF DOUGLASS HILLS	B356	13,444.08	0.003102%
ANCHORAGE FIRE PROTECTION	B456	9,622.14	0.002220%
LOUISVILLE AIRPORT AUTHOR	B656	1,180,889.61	0.272492%
LEGAL AID SOCIETY INC	B756	344,818.24	0.079567%
JEFF CO SOIL/CONSER DIST	B856	7,129.18	0.001645%
LAKE DREAMLAND FIRE DIST	B956	5,731.18	0.001322%
WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	C025	16,989.72	0.003920%
CIRCUIT CLERKS	C037	(231.87)	-0.000054%
JONATHAN CREEK WATER DIST	C079	28,662.97	0.006614%
CITY OF SADIEVILLE	C105	3,810.20	0.000879%
CITY OF SIMPSONVILLE	C106	92,900.72	0.021437%
HOUSING AUTH OF CORBIN	C118	61,612.09	0.014217%
HOUSING AUTH OF OWENSBORO	C230	169,694.23	0.039157%
LOUISVILLE/JEFF CO METRO	C256	25,538,724.59	5.893095%
CALDWELL CO WATER DISTRIC	D017	37,491.34	0.008651%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
WINCHESTER-CLARK COUNTY TOURISM	D025	11,130.00	0.002568%
CITY OF PLEASUREVILLE	D052	4,633.41	0.001069%
CITY OF LEWISBURG	D071	32,195.01	0.007429%
NORTH MARSHALL WATER DIST	D079	65,206.43	0.015046%
GTR H/MERCER PL&ZONING CO	D084	9,417.59	0.002173%
SIMPSONVILLE RURAL FIRE	D106	44.58	0.000010%
UNION CO WATER DISTRICT	D113	40,199.60	0.009276%
WHITLEY CO WATER DIST	D118	34,829.34	0.008037%
WESTERN FLEMING WATER DIS	D135	31,732.20	0.007322%
SHELBY CO SUB FIRE DIST	GS06	7,002.50	0.001616%
ADAIR CO BD OF EDUCATION	J001	540,557.45	0.124734%
CITY OF SCOTTSVILLE	J002	246,844.22	0.056960%
CITY OF LAWRENCEBURG	J003	357,961.00	0.082600%
BALLARD CO BD OF ED	J004	352,281.00	0.081289%
GLASGOW BD OF EDUCATION	J005	423,279.03	0.097672%
BATH CO BD OF EDUC	J006	457,497.02	0.105568%
CITY OF MIDDLESBORO	J007	237,583.16	0.054823%
BOONE CO WATER DISTRICT	J008	217,526.64	0.050195%
BOURBON CO BD OF EDUCATIO	J009	700,624.88	0.161670%
FAIRVIEW BD OF EDUCATION	J010	205,724.84	0.047471%
DANVILLE CITY BD OF ED	J011	545,017.21	0.125763%
BRACKEN CO BD OF EDUC	J012	218,920.39	0.050516%
BREATHITT CO BD OF ED	J013	549,111.41	0.126708%
BRECKINRIDGE CO BD OF ED	J014	721,025.30	0.166378%
BULLITT CO BD OF ED	J015	2,755,684.43	0.635878%
BUTLER CO BD OF ED	J016	429,802.22	0.099177%
CALDWELL CO BD EDUCATION	J017	496,208.55	0.114501%
CALLOWAY CO BD OF EDUC	J018	704,054.94	0.162462%
SANITATION DISTRICT N0 1	J019	2,447,181.37	0.564690%
CARROLL CO BD OF ED	J021	682,749.50	0.157545%
CARTER CO BD OF ED	J022	1,082,668.56	0.249827%
CASEY CO BD OF ED	J023	590,069.67	0.136159%
CITY OF HOPKINSVILLE	J024	620,548.14	0.143192%
CLARK CO BD OF ED	J025	1,092,744.56	0.252152%
CLAY CO BD OF ED	J026	923,552.22	0.213111%
CLINTON CO BD OF ED	J027	509,913.88	0.117663%
CRITTENDEN CO BD OF ED	J028	304,655.73	0.070300%
CUMBERLAND CO BD OF ED	J029	204,163.72	0.047111%
DAVISS CO LIBRARY DIST	J030	244,393.76	0.056394%
EDMONSON CO BD OF EDUC	J031	493,135.25	0.113792%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
ELLIOTT CO BD OF ED	J032	220,963.90	0.050988%
ESTILL CO CONSERVATION DI	J033	3,890.54	0.000898%
GREATER LEX CONV&VISITOR	J034	187,449.53	0.043254%
FLEMING CO BD OF ED	J035	525,088.51	0.121165%
CITY OF FRANKFORT	J037	1,384,160.34	0.319397%
FULTON COUNTY BD OF EDUC	J038	175,163.85	0.040419%
GALLATIN CO BD OF EDUC	J039	405,710.49	0.093618%
CITY OF LANCASTER	J040	76,038.24	0.017546%
WILLIAMSTOWN INDEPNDNT SC	J041	279,172.21	0.064419%
GRAVES CO LIBRARY	J042	25,302.93	0.005839%
GRAYSON CO BD OF ED	J043	978,451.74	0.225779%
GREEN CO BD OF EDUCATION	J044	417,590.97	0.096360%
RUSSELL INDPT BD OF ED	J045	438,532.58	0.101192%
HANCOCK CO BD EDUCATION	J046	450,448.83	0.103942%
HARDIN CO SOIL CN DIST	J047	4,533.60	0.001046%
HARLAN CO BD OF EDUCATION	J048	1,046,325.70	0.241441%
HARRISON CO BD OF ED	J049	714,860.90	0.164955%
HART CO BD OF ED	J050	581,421.94	0.134164%
HENDERSON PUBLIC LIBRARY	J051	159,228.94	0.036742%
EMINENCE INDEP BD OF EDUC	J052	133,333.55	0.030767%
HICKMAN CO BD OF ED	J053	214,763.70	0.049557%
HOPKINS CO BD OF ED	J054	1,718,876.29	0.396633%
JACKSON CO BD OF ED	J055	578,354.62	0.133456%
JEFF CO METRO SEWER DIST	J056	6,944,244.06	1.602394%
JESSAMINE CO BD OF ED	J057	1,962,055.22	0.452747%
PAINTSVILLE GAS/WATER SYS	J058	253,177.49	0.058421%
KENTON COUNTY AIRPORT BD	J059	2,921,379.39	0.674112%
KNOTT CO BD OF EDUCATION	J060	691,493.25	0.159563%
KNOX CO BD OF EDUCATION	J061	1,207,380.29	0.278605%
LARUE CO PUBLIC LIBRARY	J062	19,930.57	0.004599%
CITY OF LONDON	J063	341,896.33	0.078893%
LAWRENCE CO BD OF ED	J064	542,877.40	0.125270%
LEE CO BD OF ED	J065	288,963.48	0.066679%
LESLIE CO BD OF ED	J066	408,862.38	0.094346%
CITY OF WHITESBURG	J067	92,485.04	0.021341%
ELEC PLT BD OF VANCEBURG	J068	152,024.14	0.035080%
LINCOLN CO BD OF EDUC	J069	985,448.71	0.227394%
LIVINGSTON CO BD OF ED	J070	308,299.95	0.071141%
LOGAN CO BD OF EDUCATION	J071	777,566.34	0.179424%
LYON CO. PUBLIC LIBRARY	J072	19,272.38	0.004447%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
PADUCAH WATER WORKS	J073	506,731.03	0.116929%
MCCREARY CO BD OF EDUCATN	J074	691,250.58	0.159507%
MCLEAN CO BD OF ED	J075	356,016.35	0.082151%
MADISON CO BD OF ED	J076	2,305,156.07	0.531918%
MAGOFFIN CO BD OF ED	J077	577,751.36	0.133317%
MARION CO BD OF EDUCATION	J078	646,405.56	0.149159%
MARSHALL COUNTY BD OF ED	J079	971,382.28	0.224148%
MARTIN CO BD OF ED	J080	653,215.95	0.150730%
MASON CO BD OF ED	J081	581,552.34	0.134194%
MEADE CO PUBLIC LIBRARY	J082	43,717.79	0.010088%
MENIFEE CO BD OF ED	J083	256,921.63	0.059285%
CITY OF HARRODSBURG	J084	364,864.58	0.084193%
METCALFE CO BD OF ED	J085	421,634.83	0.097293%
MONROE CO BOARD OF ED	J086	532,934.20	0.122975%
MT STERLING WATER WORKS	J087	237,309.49	0.054759%
MORGAN CO BD OF EDUCATION	J088	531,405.80	0.122623%
MUHLENBERG CO LIB BD DIST	J089	91,063.31	0.021013%
CITY OF BARDSTOWN	J090	757,906.24	0.174888%
NICHOLAS CO BD OF ED	J091	252,411.76	0.058244%
OHIO CO BD OF ED	J092	1,003,427.06	0.231542%
OLDHAM COUNTY BD OF ED	J093	2,837,804.43	0.654827%
OWEN CO BD OF ED	J094	422,305.62	0.097448%
OWSLEY CO BD OF EDUCATION	J095	351,312.79	0.081066%
PENDLETON CO BD OF ED	J096	576,305.75	0.132983%
HAZARD CITY SCHOOLS	J097	150,025.61	0.034619%
PIKE CO BD OF EDUCATION	J098	2,702,772.65	0.623668%
POWELL CO BD OF EDUCATION	J099	586,478.79	0.135331%
CITY OF SOMERSET	J100	1,115,336.05	0.257365%
ROBERTSON CO BD OF ED	J101	68,038.05	0.015700%
ROCKCASTLE CO BD OF ED	J102	720,707.81	0.166304%
ROWAN CO BD OF ED	J103	814,861.53	0.188030%
RUSSELL CO BD OF ED	J104	672,603.89	0.155204%
SCOTT CO BOARD OF ED	J105	1,965,646.34	0.453576%
SHELBY CO LIBRARY	J106	56,315.95	0.012995%
SIMPSON CO BD OF ED	J107	699,017.31	0.161299%
SPENCER CO BD OF EDUC	J108	694,715.05	0.160306%
TAYLOR CO BD OF ED	J109	587,568.88	0.135582%
TODD CO BD OF ED	J110	544,762.87	0.125705%
TRIGG CO BD OF ED	J111	522,167.93	0.120491%
TRIMBLE CO BD OF ED	J112	400,936.22	0.092517%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF MORGANFIELD	J113	320,948.72	0.074059%
SPRINGFIELD WATER & SEWER	J115	113,631.99	0.026221%
CITY OF SEBREE	J117	51,321.80	0.011843%
CITY OF CORBIN	J118	314,581.22	0.072590%
WOLFE CO BD OF EDUCATION	J119	297,234.23	0.068587%
WOODFORD CO BD OF ED	J120	1,028,704.06	0.237375%
PENNYRILE NAR TASK FORCE	J124	33,240.10	0.007670%
LEX-FAY CO HUM RIGHTS COM	J134	35,340.51	0.008155%
FLEMING CO EMS	J135	65,556.36	0.015127%
CITY OF EARLINGTON	J154	48,760.63	0.011252%
CITY OF JEFFERSONTOWN	J156	497,120.26	0.114711%
LEBANON HOUSING AUTHORITY	J178	45,269.94	0.010446%
MARSHALL CO TOURIST COMM	J179	14,773.60	0.003409%
CITY OF BLOOMFIELD	J190	37,530.93	0.008660%
SOMERSET-PULASKI CONV & V	J200	19,464.71	0.004492%
FRONTIER HOUSING INC	J203	116,249.51	0.026825%
GEORGETOWN-SCOTT CO P COM	J205	73,082.06	0.016864%
BOYD CO AMBULANCE SERVICE	J210	9,805.83	0.002263%
COMM ACTION SOUTHERN KY	J214	853,234.89	0.196885%
CITY OF PROVIDENCE	J217	249,751.72	0.057631%
CAMPBELL CO PUBLIC LIBRAR	J219	276,801.95	0.063872%
HOUSING AUTH OF HOPKINSVL	J224	160,724.17	0.037087%
LFUC HOUSING AUTHORITY	J234	474,130.89	0.109406%
CITY OF ST MATTHEWS	J256	266,548.84	0.061507%
CITY OF PARK HILLS	J259	22,529.30	0.005199%
SCOTT CO SOIL CONSER DIST	J305	13,261.34	0.003060%
CANNONSBURG WATER DIST	J310	66,236.71	0.015284%
BOWL GRN WARREN AIRPRT BD	J314	44,133.91	0.010184%
PROVIDENCE MUN HOUSING AU	J317	23,561.47	0.005437%
CITY OF ALEXANDRIA	J319	98,557.37	0.022742%
CITY OF OAK GROVE	J324	203,439.85	0.046944%
CENTRAL KY ED COOPERATIVE	J334	15,933.48	0.003677%
CITY OF WEST BUECHEL	J356	41,733.30	0.009630%
CITY OF FORT WRIGHT	J359	60,345.28	0.013925%
GEORGETOWN HOUSING AUTHOR	J405	100,941.78	0.023292%
WARREN CO PLANNING COMM	J414	104,610.58	0.024139%
WEBSTER CO CONSER DIST	J417	4,817.71	0.001112%
CITY OF COLD SPRING	J419	53,052.31	0.012242%
CITY OF CROFTON	J424	15,245.07	0.003518%
KY LEAGUE OF CITIES	J434	863,669.38	0.199293%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF SHIVELY	J456	88,093.99	0.020328%
N KY AREA PLAN COMMISSION	J459	422,842.93	0.097572%
CITY OF CATLETTSBURG	J510	54,562.00	0.012590%
BARREN RIVER AREA DEV	J514	293,123.26	0.067639%
NORTHERN KY COOP ED SER	J519	141,535.62	0.032660%
HOPKINSVILLE S W AUTHORI	J524	305,285.96	0.070445%
BLUEGRASS AREA DEV DISRIC	J534	664,560.59	0.153348%
LOUISVILLE CONV BUREAU	J556	802,655.43	0.185214%
CITY OF CRESCENT SPRINGS	J559	48,927.63	0.011290%
BOYD CO CONSERVATION DIST	J610	6,206.11	0.001432%
BOWL GRN CONV & VISIT BUR	J614	61,983.24	0.014303%
CITY OF FORT THOMAS	J619	300,221.17	0.069276%
OHIO VALLEY ED COOP	J656	334,992.78	0.077300%
BIG SANDY WATER DISTRICT	J710	61,327.31	0.014151%
BOWLING GR/WARREN COMM ED	J714	53,777.70	0.012409%
CITY OF SOUTHGATE	J719	58,188.15	0.013427%
ACCESS TO JUSTICE FNDTION	J734	31,536.84	0.007277%
CITY OF PROSPECT	J756	44,838.40	0.010347%
N KY COMMUNITY ACT COMM	J759	431,897.92	0.099661%
HOUSING AUTH OF ASHLAND	J810	100,936.65	0.023291%
HOUSING AUTH BOWLING GRN	J814	285,474.82	0.065874%
CITY OF BELLEVUE	J819	112,592.99	0.025981%
KY LEGAL SERVICE PROGRAMS	J834	47,339.30	0.010924%
LOUISVILLE WATER COMPANY	J856	5,399,064.99	1.245842%
CITY OF VILLA HILLS	J859	49,657.59	0.011459%
SANITATION DISTRICT #4	J910	62,798.67	0.014491%
BOWLING GRN HUM RIGHT COM	J914	13,279.55	0.003064%
CITY OF DAYTON	J919	69,670.50	0.016077%
OKOLONA FIRE DISTRICT	J956	8,092.67	0.001867%
CITY OF INDEPENDENCE	J959	146,816.10	0.033878%
CITY OF COLUMBIA	K001	113,234.36	0.026129%
ALLEN CO BD OF ED	K002	701,358.80	0.161839%
ANDERSON CO BD OF ED	K003	827,953.69	0.191051%
CITY OF WICKLIFFE	K004	33,764.39	0.007791%
BARREN CO BD OF EDUCATION	K005	1,165,349.42	0.268906%
CITY OF OWINGSVILLE	K006	71,514.53	0.016502%
BELL CO BD OF ED	K007	719,981.52	0.166137%
PARIS BD OF EDUCATION	K009	196,415.93	0.045323%
CITY OF ASHLAND	K010	1,379,532.20	0.318329%
CITY OF DANVILLE	K011	461,573.49	0.106509%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
AUGUSTA BD OF ED	K012	61,741.40	0.014247%
JACKSON CITY SCHOOLS	K013	115,246.56	0.026593%
CLOVERPORT INDEPENDENT SC	K014	111,286.36	0.025679%
BULLITT CO PUBLIC LIBRARY	K015	182,838.28	0.042190%
CITY OF MORGANTOWN	K016	128,044.28	0.029546%
GEORGE COON PUBLIC LIBRAR	K017	20,084.82	0.004635%
CITY OF MURRAY	K018	761,703.69	0.175764%
CITY OF NEWPORT	K019	323,535.06	0.074656%
CARLISLE CO BD OF ED	K020	168,397.10	0.038858%
CARROLL CO PUBLIC LIBRARY	K021	54,371.29	0.012546%
CARTER CO EMER AMBUL DIST	K022	287,782.20	0.066406%
CASEY CO AMBULANCE SERV	K023	77,405.58	0.017861%
CLARK CO LIBRARY BD	K025	154,199.84	0.035582%
CITY OF MANCHESTER	K026	164,101.22	0.037867%
CLINTON CO PUBLIC LIBRARY	K027	11,692.85	0.002698%
CITY OF MARION	K028	172,057.14	0.039702%
CITY OF BURKESVILLE	K029	93,523.88	0.021581%
OWENSBORO BD OF ED	K030	1,374,594.92	0.317190%
ELLIOTT CO AMB SERVICE	K032	118,167.84	0.027267%
ESTILL CO BD OF EDUCATION	K033	605,114.20	0.139631%
LEX/FAYETTE URBAN CO GOVT	K034	11,726,553.59	2.705918%
LICKING VALLEY COM ACTION	K035	376,367.54	0.086847%
FLOYD CO SCHOOLS	K036	1,604,871.02	0.370326%
FULTON CITY SCHOOLS	K038	128,286.95	0.029602%
GALLATIN CO PUBLIC LIB	K039	34,417.28	0.007942%
GARRARD CO BD OF ED	K040	581,483.59	0.134178%
CITY OF WILLIAMSTOWN	K041	319,140.01	0.073642%
GRAVES CO BD OF ED	K042	982,626.89	0.226742%
CITY OF LEITCHFIELD	K043	233,135.36	0.053796%
CITY OF GREENSBURG	K044	136,831.44	0.031574%
GREENUP CO BD OF ED	K045	728,090.20	0.168008%
CITY OF HAWESVILLE	K046	53,231.33	0.012283%
HARDIN CO BD OF ED	K047	3,409,441.01	0.786733%
HARLAN INDEPENDENT SCHOOL	K048	141,522.82	0.032657%
CITY OF CYNTHIANA	K049	252,345.74	0.058229%
CAVERNA INDEPENDENT SCH	K050	182,400.84	0.042089%
HENRY CO BD OF EDUCATION	K052	487,385.74	0.112465%
JACKSON CO CONSERV DIST	K055	6,720.89	0.001551%
JESSAMINE CO PUBLIC LIBRA	K057	176,304.47	0.040682%
JOHNSON CO BD OF ED	K058	861,883.47	0.198881%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
LKLP COMM ACTION COUNCIL	K060	1,519,349.46	0.350592%
BARBOURVILLE CITY SCHOOLS	K061	144,856.26	0.033426%
LARUE CO BD OF EDUCATION	K062	485,167.06	0.111953%
LONDON UTILITY COMM	K063	227,684.99	0.052539%
CITY OF LOUISA	K064	79,541.18	0.018354%
CITY OF BEATTYVILLE	K065	137,118.99	0.031640%
LESLIE CO PUBLIC LIBRARY	K066	44,636.60	0.010300%
LETCHER CO BD OF ED	K067	873,059.54	0.201460%
LEWIS CO BD OF ED	K068	524,235.28	0.120968%
LINCOLN CO PUBLIC LIBRARY	K069	32,725.12	0.007551%
LIVINGSTON CO CONSERV DIS	K070	6,285.60	0.001450%
CITY OF RUSSELLVILLE	K071	355,150.82	0.081952%
LYON CO BD OF EDUCATION	K072	223,354.56	0.051539%
PADUCAH BOARD OF ED	K073	929,902.81	0.214576%
MCCREARY CO WATER DIST	K074	183,878.34	0.042430%
CITY OF CALHOUN	K075	52,740.92	0.012170%
MAGOFFIN CO LIBRARY	K077	9,607.44	0.002217%
CITY OF LEBANON	K078	202,559.16	0.046741%
CITY OF BENTON	K079	262,301.07	0.060526%
MARTIN COUNTY LIBRARY	K080	25,263.74	0.005830%
MAYSVILLE UTILITY COMM	K081	154,882.61	0.035739%
CITY OF MULDRAUGH	K082	61,183.89	0.014118%
CITY OF FRENCHBURG	K083	39,711.83	0.009164%
METCALFE HEALTH CARE CTN	K085	332,982.07	0.076836%
MONROE CO CONSERV DIST	K086	9,174.48	0.002117%
MONTGOMERY CO BD OF ED	K087	1,060,021.33	0.244601%
GATEWAY COMM SER ORGANIZ	K088	397,218.44	0.091659%
MUHLENBERG CO BD OF ED	K089	1,501,643.41	0.346506%
NELSON COUNTY BD OF ED	K090	1,095,488.28	0.252785%
CITY OF CARLISLE	K091	143,635.36	0.033144%
OHIO CO LIBRARY	K092	61,972.57	0.014300%
OLDHAM CO LIBRARY BD	K093	136,672.18	0.031537%
OWEN CO PUBLIC LIBRARY	K094	48,894.14	0.011282%
OWSLEY CO PUBLIC LIBRARY	K095	15,777.00	0.003641%
PENDLETON CO LIBRARY	K096	35,853.18	0.008273%
PERRY CO BD OF EDUCATION	K097	1,079,457.68	0.249086%
PIKEVILLE INDEPENDENT SCH	K098	231,035.40	0.053312%
CITY OF STANTON	K099	40,615.28	0.009372%
SOMERSET BD OF EDUCATION	K100	293,369.76	0.067695%
CITY OF MOUNT OLIVET	K101	7,636.40	0.001762%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
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County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
ROCKCASTLE CONSERV DIST	K102	3,997.33	0.000922%
CITY OF MOREHEAD	K103	242,414.24	0.055937%
RUSSELL CO CONS DIST	K104	5,207.34	0.001202%
CITY OF GEORGETOWN	K105	526,225.36	0.121427%
CITY OF SHELBYVILLE	K106	269,530.34	0.062194%
FRANKLIN/SIMPSON PARKS BD	K107	28,260.95	0.006521%
CITY OF TAYLORSVILLE	K108	147,397.41	0.034012%
CAMPBELLSVLE MUN WTR&SEWR	K109	235,067.39	0.054242%
TODD COUNTY WATER DIST	K110	50,200.92	0.011584%
CITY OF CADIZ	K111	163,716.64	0.037778%
TRIMBLE CO LIBRARY	K112	27,858.83	0.006428%
UNION CO BD OF EDUCATION	K113	677,816.04	0.156407%
CITY OF BOWLING GREEN	K114	1,789,470.01	0.412923%
CITY OF SPRINGFIELD	K115	99,764.93	0.023021%
WAYNE CO BD OF ED	K116	848,024.38	0.195683%
WEBSTER CO PUBLIC LIBRARY	K117	30,604.16	0.007062%
WHITLEY CO BD OF ED	K118	1,232,762.01	0.284461%
WOLFE COUNTY LIBRARY	K119	7,744.92	0.001787%
CITY OF VERSAILLES	K120	383,959.38	0.088599%
KY MAGISTRATES/COMM ASSOC	K137	28,445.16	0.006564%
GRANT CO PLANNING COMM	K141	9,081.48	0.002096%
WESTERN LEWIS-RECTORVILLE	K181	32,532.03	0.007507%
GREEN RIVER EDUC COOP	K214	45,393.76	0.010475%
NORTHERN KY WATER SER DIS	K219	1,445,702.82	0.333598%
KY CO JUDGE/EX ASSOC	K237	32,023.51	0.007389%
JEFFERSONTOWN FIRE DIST	K256	7,879.01	0.001818%
KY LEGAL AID	K314	333,161.23	0.076877%
MT WASHINGTON FIRE P DIST	K315	8,598.00	0.001984%
CITY OF SILVER GROVE	K319	19,787.75	0.004566%
KY COUNCIL OF ADD'S	K337	17,341.04	0.004001%
ST MATTHEWS FIRE DIST.	K356	7,841.21	0.001809%
CITY OF SMITHS GROVE	K414	6,309.64	0.001456%
ALEXANDRIA FIRE DISTRICT	K419	1,608.30	0.000371%
CITY OF LAKESIDE PARK	K459	8,335.31	0.001923%
CITY OF MELBOURNE	K519	5,773.03	0.001332%
CITY OF TAYLOR MILL	K559	85,490.53	0.019727%
WARREN CO PUBLIC LIBRARY	K614	195,517.28	0.045116%
CAMPBELL CO CONS DISPATCH	K619	201,029.78	0.046388%
MCMAHAN FIRE PRO DIST 14	K656	-	0.000000%
CITY OF EDGEWOOD	K659	103,644.06	0.023916%

Kentucky Retirement Systems
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County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CENTRAL CAMPBELL CO FIRE	K719	5,574.99	0.001286%
LAKESIDE/CRESTVIEWHLS POL	K759	8,452.53	0.001950%
HIGHVIEW FIRE DISTRICT	K856	8,787.65	0.002028%
CITY OF FORT MITCHELL	K859	104,017.84	0.024002%
CITY OF MEADOW VALE	K956	188.90	0.000044%
HOUSING AUTH OF COVINGTON	K959	258,221.54	0.059585%
ADAIR CO AMBULANCE SER	L001	3,910.83	0.000902%
ALLEN CO CONSERVATION DIS	L002	6,852.40	0.001581%
ANDERSON PUBLIC LIBRARY	L003	55,687.77	0.012850%
CITY OF BARLOW	L004	28,362.12	0.006545%
CITY OF GLASGOW	L005	553,188.00	0.127649%
BATH CO WATER DISTRICT	L006	58,502.78	0.013500%
BELL CO COURT CLERK	L007	57,156.98	0.013189%
BOONE CO BD OF ED	L008	4,554,601.53	1.050980%
CITY OF PARIS	L009	655,530.19	0.151264%
FIVCO AREA DEVELOPMT DIST	L010	134,540.69	0.031045%
DANVILLE BOYLE CO REC	L011	32,113.08	0.007410%
BRACKEN COUNTY PUB LIBRAR	L012	15,460.80	0.003568%
BREATHITT CO PUBLIC LIB	L013	25,896.39	0.005976%
BRECKINRIDGE CO CLERK OFF	L014	55,531.08	0.012814%
CITY OF MT WASHINGTON	L015	223,068.32	0.051473%
BUTLER CO AMBULANCE SVC	L016	98,861.88	0.022813%
CALDWELL COUNTY EMS	L017	88,724.60	0.020473%
MURRAY PUBLIC SCHOOLS	L018	535,160.97	0.123489%
BALLARD/CARLISLE/LIV PB L	L020	3,774.24	0.000871%
CITY OF CARROLLTON	L021	217,582.72	0.050208%
NORTHEAST KY CAA	L022	357,722.29	0.082545%
CITY OF LIBERTY	L023	128,450.35	0.029640%
HOPKINSVLE CHRIST LIBRARY	L024	28,739.32	0.006632%
CITY OF WINCHESTER	L025	344,179.11	0.079420%
DANIEL BOONE COMM AGENCY	L026	439,319.20	0.101373%
CITY OF ALBANY	L027	197,534.21	0.045581%
CRITTENDEN/LIV CO WAT DIS	L028	74,681.57	0.017233%
CUMBERLAND CO SOIL & WAT	L029	4,813.16	0.001111%
EDMONSON CO AMBULANCE DIS	L031	24,886.16	0.005743%
SANDY HOOK WATER DISTRICT	L032	29,281.46	0.006757%
CITY OF IRVINE	L033	77,085.61	0.017788%
CITY OF FLEMINGSBURG	L035	112,644.87	0.025993%
FLOYD CO LIBRARY	L036	47,770.55	0.011023%
FULTON CO LIBRARY	L038	22,460.58	0.005183%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF WARSAW	L039	29,539.23	0.006816%
GRANT CO PUBLIC LIBRARY	L041	65,902.23	0.015207%
MAYFIELD CITY SCHOOLS	L042	468,340.52	0.108070%
LEITCHFIELD UTILITY COMM	L043	217,089.69	0.050094%
GREEN CO AMBULANCE SVC	L044	26,388.82	0.006089%
RACELAND BOARD OF EDUC	L045	187,108.32	0.043175%
HANCOCK CO PUBLIC LIBRARY	L046	29,846.47	0.006887%
WEST POINT INDEPENDENT SC	L047	38,263.24	0.008829%
CYNTHIANA/HARRISON LIBRAR	L049	44,944.18	0.010371%
CITY OF MUNFORDVILLE	L050	50,928.31	0.011752%
HENDERSON CO WATER DIST	L051	75,318.52	0.017380%
CITY OF EMINENCE	L052	70,173.45	0.016193%
DAWSON SPRINGS PUBLIC SCH	L054	151,116.17	0.034870%
CITY OF NICHOLASVILLE	L057	833,200.74	0.192262%
PAINTSVILLE BD OF ED	L058	183,540.62	0.042352%
KNOTT CO SOIL CONV DIST	L060	4,598.01	0.001061%
CITY OF BARBOURVILLE	L061	77,132.19	0.017798%
CITY OF HODGENVILLE	L062	137,950.43	0.031832%
LAUREL CO PUBLIC LIB DIST	L063	152,188.31	0.035118%
LOUISA WATER & SEWER COMM	L064	106,769.88	0.024637%
LEE CO PUBLIC LIBRARY	L065	13,550.95	0.003127%
CITY OF HYDEN	L066	25,882.79	0.005972%
LETCHER COUNTY CONS DIST	L067	4,866.11	0.001123%
HOUSING AUTH OF VANCEBURG	L068	17,175.04	0.003963%
STANFORD WATER COMMISSION	L069	92,654.07	0.021380%
KY WESTERN WATERLAND	L070	14,555.78	0.003359%
RUSSELLVILLE CITY SCHOOLS	L071	244,728.11	0.056471%
CITY OF EDDYVILLE	L072	102,317.95	0.023610%
CITY OF PADUCAH	L073	1,413,150.92	0.326086%
HOUSING AUTH MCREARY CO	L074	23,302.54	0.005377%
CITY OF LIVERMORE	L075	35,439.02	0.008178%
BEREA BD OF ED	L076	271,230.37	0.062587%
CITY OF SALYERSVILLE	L077	93,856.41	0.021657%
MARION FREE PUBLIC LIBRAR	L078	43,113.52	0.009949%
MARSHALL CO SOIL & WATER	L079	4,429.15	0.001022%
MARTIN CO CONSERV DIST	L080	4,192.04	0.000967%
MEADE CO BD OF ED	L082	1,186,480.94	0.273782%
MENIFEE CO PUBLIC LIBRARY	L083	9,523.32	0.002198%
BURGIN INDEPENDENT SCH	L084	102,137.87	0.023568%
METCALFE CO PUBLIC LIB	L085	21,984.34	0.005073%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF TOMPKINSVILLE	L086	81,119.74	0.018718%
MONTGOMERY CO SAN DIST #2	L087	9,697.58	0.002238%
MORGAN COUNTY LIBRARY	L088	17,533.42	0.004046%
CITY OF NEW HAVEN	L090	14,770.44	0.003408%
NICHOLAS COUNTY LIBRARY	L091	9,799.68	0.002261%
OHIO CO WATER DIST	L092	127,932.51	0.029521%
LAGRANGE UTILITY COMM	L093	84,400.58	0.019476%
PENDLETON COUNTY WATER	L096	61,261.06	0.014136%
POWELLS VALLEY WATER DIST	L099	42,126.02	0.009721%
SCIENCE HILL BD OF ED	L100	95,670.67	0.022076%
CITY OF MOUNT VERNON	L102	191,154.44	0.044109%
MOREHEAD UTILITY PLANT BD	L103	258,561.74	0.059663%
LAKE CUMBERLAND ADD	L104	559,785.92	0.129171%
GEORGETOWN/SCOTT CO PARKS	L105	134,431.22	0.031020%
TRIPLE S PLANNING & ZONIN	L106	20,727.90	0.004783%
CITY OF FRANKLIN	L107	390,124.82	0.090022%
CAMPBELLSVILLE CITY SCHOO	L109	253,119.74	0.058408%
CITY OF ELKTON	L110	91,969.02	0.021222%
HOUSING AUTH OF CADIZ	L111	28,590.58	0.006597%
CITY OF BEDFORD	L112	12,223.98	0.002821%
UNION CO PLANNING COMM	L113	21,717.48	0.005011%
WARREN COUNTY BD OF ED	L114	2,859,304.77	0.659788%
WASHINGTON CO SCHOOLS	L115	390,167.62	0.090032%
CORBIN BD OF ED	L118	482,713.65	0.111387%
CITY OF CAMPTON	L119	63,756.48	0.014712%
FALLING SPRINGS ARTS	L120	76,216.60	0.017587%
CORINTH WATER DISTRICT	L141	26,279.96	0.006064%
CITY OF LYNDON	L156	33,478.66	0.007725%
ELSMERE FIRE PROTECTION	L159	7,135.68	0.001647%
CITY OF HURSTBOURNE	L256	23,269.50	0.005369%
KY CRIME PREVENT COALITIO	L259	2,279.38	0.000526%
EASTWOOD FIRE PROT DIST	L356	6,323.85	0.001459%
HARRODS CREEK FIRE DIST	L456	9,623.42	0.002221%
FERN CREEK FIRE PROT DIST	L656	9,785.91	0.002258%
PLEASURE RIDGE PARK FIRE	L756	24,259.63	0.005598%
NORTHERN KY CONV CTR CORP	L959	212,837.75	0.049113%
COLUMBIA/ADAIR UTILITIES	M001	187,902.17	0.043359%
LAWBG-ANDERSON PLAN COMM	M003	2,136.84	0.000493%
GLASGOW WATER COMPANY	M005	391,806.99	0.090410%
GATEWAY AREA DEV DISTRICT	M006	102,955.90	0.023757%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
MIDDLESBORO CITY SCHOOL	M007	261,538.33	0.060350%
WALTON/VERONA BD OF ED	M008	360,481.11	0.083182%
PARIS BOURBON CO LIBRARY	M009	53,976.15	0.012455%
BOYD CO BD OF ED	M010	933,954.48	0.215511%
BOYLE COUNTY BD OF EDUC	M011	517,884.62	0.119503%
EAST PENDLETON WATER DIST	M012	56,091.83	0.012943%
BREATHITT CO SOIL CONSERV	M013	3,675.52	0.000848%
CITY OF HARDINSBURG	M014	54,491.37	0.012574%
BULLITT CO FISCAL COURT	M015	926,871.50	0.213877%
CITY OF FREDONIA	M017	9,960.93	0.002298%
CALLOWAY CO PUBLIC LIBRAR	M018	47,224.19	0.010897%
CAMPBELL CO COURTHOUSE	M019	6,619.05	0.001527%
CITY OF BARDWELL	M020	63,742.52	0.014709%
CARROLL CO WATER DISTRICT	M021	71,407.96	0.016477%
CITY OF OLIVE HILL	M022	156,044.13	0.036007%
E CASEY CO WATER DISTRICT	M023	42,352.49	0.009773%
CHRISTIAN CO BD OF ED	M024	2,405,154.90	0.554993%
WINCHESTER MUNICIPAL UTIL	M025	498,044.18	0.114924%
CLAY COUNTY 911 BOARD	M026	40,411.15	0.009325%
HOUSING AUTH OF ALBANY	M027	24,649.70	0.005688%
CUMBERLAND CO FISCAL CT	M029	179,902.45	0.041513%
DAVIESS CO BD OF EDUC	M030	2,822,070.14	0.651196%
EDMONSON CO CONSERV DIST	M031	2,283.79	0.000527%
IRVINE MUNICIPAL UTILITY	M033	93,810.24	0.021647%
FAYETTE CO BD EDUCATION	M034	10,916,305.14	2.518952%
FLEMING COUNTY LIBRARY	M035	27,034.97	0.006238%
FRANKLIN CO BD OF ED	M037	1,607,599.59	0.370956%
HICKMAN/FULTON RIV PRT AU	M038	54,426.05	0.012559%
GALLATIN CO WATER DIS	M039	44,278.17	0.010217%
GARRARD CO PUBLIC LIBRARY	M040	26,849.36	0.006196%
GRANT CO BD OF ED	M041	948,860.92	0.218951%
CITY OF MAYFIELD	M042	163,891.11	0.037818%
CITY OF CANEYVILLE	M043	23,325.14	0.005382%
GREEN/TAYLOR WATER DIST	M044	76,677.17	0.017693%
CITY OF FLATWOODS	M045	183,294.12	0.042295%
CITY OF LEWISPORT	M046	100,861.65	0.023274%
HARDIN CO PUBLIC LIBRARY	M047	68,730.91	0.015860%
CITY OF BENHAM	M048	38,153.95	0.008804%
HARRISON CO CONSERVA DIST	M049	4,722.48	0.001090%
HART CO CONSERVATION DIST	M050	6,879.88	0.001588%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
HENDERSON CO BD OF ED	M051	1,896,414.70	0.437600%
HENRY CO LIBRARY	M052	38,594.93	0.008906%
CITY OF DAWSON SPRINGS	M054	88,882.50	0.020510%
JEFF CO MED CTR STM & CHL	M056	224,157.60	0.051725%
NICH-VLE/JESS CO PK & REC	M057	41,615.16	0.009603%
CITY OF PAINTSVILLE	M058	482,905.38	0.111431%
KENTON COUNTY FISCAL CT	M059	1,448,676.28	0.334284%
CITY OF HINDMAN	M060	39,016.82	0.009003%
KNOX CO E M S	M061	144,889.86	0.033434%
LARUE CO WATER DIST #1	M062	48,892.14	0.011282%
HOUSING AUTH/ LAWRENCE CO	M064	35,846.76	0.008272%
LEE CO SOIL CONSERV DIST	M065	6,639.55	0.001532%
JENKINS BD OF ED	M067	101,231.25	0.023359%
CITY OF VANCEBURG	M068	72,553.85	0.016742%
CITY OF STANFORD	M069	13,150.41	0.003034%
LEDBETTER WATER DISTRICT	M070	42,628.62	0.009837%
W MCCRACKEN CO WATER DIST	M073	23,442.38	0.005409%
CITY OF SACRAMENTO	M075	31,411.58	0.007248%
CITY OF RICHMOND	M076	725,381.13	0.167383%
MAGOFFIN CO COURT CLERK	M077	42,119.42	0.009719%
LEBANON WATER WORKS	M078	93,492.77	0.021574%
MARSHALL CO REF DISP DIST	M079	107,501.77	0.024806%
MARTIN CO HOUSING AUTH	M080	8,734.64	0.002016%
CITY OF MAYSVILLE	M081	405,296.22	0.093523%
CITY OF BRANDENBURG	M082	98,893.09	0.022820%
MERCER CO BOARD OF ED	M084	616,005.10	0.142144%
CITY OF EDMONTON	M085	117,142.38	0.027031%
MT STERL/MONTGOMERY LIB	M087	51,747.45	0.011941%
MORGAN CO CONSERVAT DIST	M088	4,374.90	0.001010%
BARDSTOWN BD OF ED	M090	750,611.55	0.173205%
NICHOLAS CO WATER DIST	M091	22,614.93	0.005218%
CITY OF BEAVER DAM	M092	103,643.29	0.023916%
OLDHAM CO WATER DIST	M093	159,655.34	0.036841%
CITY OF FALMOUTH	M096	91,800.93	0.021183%
E KY CONCEN EMPLOY PRO	M097	219,785.06	0.050716%
PIKE CO HOUSING AUTHORITY	M098	47,735.13	0.011015%
BEECH FORK WATER COMM	M099	45,705.72	0.010547%
PULASKI CO BD OF ED	M100	1,899,106.00	0.438221%
RUSSELL CO PUBLIC LIBRARY	M104	36,381.85	0.008395%
SCOTT COUNTY LIBRARY	M105	115,765.53	0.026713%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
SHELBY CO BD OF ED	M106	1,340,874.51	0.309409%
FRANKLIN ELECTRIC PLNT BD	M107	107,511.41	0.024808%
SPENCER CO PUBLIC LIB	M108	21,940.41	0.005063%
CITY OF CAMPBELLSVILLE	M109	400,919.11	0.092513%
CITY OF GUTHRIE	M110	33,741.97	0.007786%
TRIGG CO CONS DISTRICT	M111	4,586.52	0.001058%
CITY OF MILTON	M112	45,266.81	0.010445%
CITY OF STURGIS	M113	100,502.36	0.023191%
WASHINGTON CO LIBRARY BD	M115	23,280.02	0.005372%
WAYNE CO PUBLIC LIBRARY	M116	38,655.57	0.008920%
WEBSTER CO BD OF ED	M117	518,017.62	0.119533%
WHITLEY CO FISCAL COURT	M118	695,944.85	0.160590%
WOLFE CO FISCAL COURT	M119	198,330.50	0.045765%
WOODFORD COUNTY LIBRARY	M120	85,956.08	0.019834%
SHEPHER/BULLIT CO TOURIST	M215	69,532.74	0.016045%
CITY OF PIONEER VILLAGE	M315	5,956.69	0.001375%
MIDDLETOWN FIRE PROT DIST	M356	11,496.04	0.002653%
BULLITT CO SANITATION DIS	M415	51,557.13	0.011897%
ADAIR CO CONSERVATION DIS	N001	10,474.66	0.002417%
HOUSING AUTH OWINGSVILLE	N006	24,504.90	0.005655%
PINEVILLE BD OF EDUCATION	N007	98,008.40	0.022616%
CITY OF FLORENCE	N008	745,922.32	0.172123%
CITY OF MILLERSBURG	N009	34,635.89	0.007992%
BOYD CO PUBLIC LIBRARY	N010	149,828.16	0.034573%
CITY OF PERRYVILLE	N011	9,124.59	0.002106%
CITY OF BROOKSVILLE	N012	36,976.00	0.008532%
MIDDLE KY COMM ACT PART	N013	341,229.85	0.078739%
CITY OF IRVINGTON	N014	45,018.68	0.010388%
BULLITT CO CONSERVAT DIST	N015	5,643.92	0.001302%
PRINCETON ELECTRIC PL BD	N017	220,313.08	0.050838%
MURRAY/CALLOWAY CO AIRPRT	N018	7,733.04	0.001784%
CARLISLE CO SANIT DIST 1	N020	11,260.41	0.002598%
CARROLLTON UTILITIES COMM	N021	264,384.71	0.061007%
CITY OF GRAYSON	N022	113,907.10	0.026284%
EAST CLARK CO WATER DIST	N025	45,233.61	0.010438%
CUMBERLAND CO PUBLIC LIB	N029	13,708.12	0.003163%
ESTILL CO WATER DIST NO 1	N033	56,486.74	0.013034%
HOUSING AUTH FLEMINGSBURG	N035	9,367.77	0.002162%
PRESTONSBURG CITY UTIL	N036	409,338.75	0.094455%
FRANKFORT INDEP SCHOOLS	N037	245,482.96	0.056646%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
HOUSING AUTH OF HICKMAN	N038	30,361.40	0.007006%
BULLOCK PEN WATER DIST	N041	122,658.12	0.028304%
PURCHASE AREA DEV DIST	N042	405,026.64	0.093460%
GRAYSON CO LIBRARY	N043	39,461.46	0.009106%
HOUSING AUTH OF GREENSBUR	N044	19,501.35	0.004500%
KENTUCKY ED DEV CORP	N045	156,311.40	0.036069%
ELIZABETHTOWN BD OF EDUC	N047	545,016.21	0.125763%
CYNTHIANA HARRISON CO JPC	N049	14,734.20	0.003400%
CITY OF HORSE CAVE	N050	65,546.99	0.015125%
CITY OF HENDERSON	N051	1,307,271.69	0.301655%
CITY OF NEW CASTLE	N052	24,798.12	0.005722%
CITY OF MADISONVILLE	N054	1,224,800.51	0.282624%
NICHOLASVILLE HOUSING AUT	N057	18,810.32	0.004341%
JOHNSON CO LIBRARY	N058	39,201.96	0.009046%
KNOTT CO WATER & SEWER	N060	71,349.39	0.016464%
KNOX CO SOIL CONSERV DIS	N061	12,459.50	0.002875%
CUMBERLAND VAL AREA DEV	N063	188,532.27	0.043504%
THREE FORKS REG JAIL	N065	144,714.68	0.033393%
HOUSING ORIENTED MINISTRI	N067	62,425.22	0.014405%
GAR,QUI,KY-O-HTS WTR DIST	N068	39,333.16	0.009076%
CITY OF CRAB ORCHARD	N069	21,916.20	0.005057%
CITY OF AUBURN	N071	40,680.43	0.009387%
LYON CO AMBULANCE SERVICE	N072	91,681.72	0.021156%
CITY OF ISLAND	N075	19,591.97	0.004521%
MADISON CO EMS	N076	16,394.61	0.003783%
MAGOFFIN CO WATER DIST	N077	52,969.23	0.012223%
CENTRAL KY COMM ACTION	N078	674,239.11	0.155582%
BENTON ELECTRIC SYSTEM	N079	133,782.71	0.030871%
MARTIN CO WATER DISTRICT	N080	100,209.32	0.023123%
BUFFALO TRACE AR DEV DIST	N081	238,673.38	0.055074%
MEADE CO WATER DISTRICT	N082	75,534.49	0.017430%
MERCER CO PUBLIC LIBRARY	N084	70,586.14	0.016288%
METCALFE CO CONSERV DIST	N085	7,070.11	0.001631%
CITY OF MT STERLING	N087	145,460.86	0.033565%
MORGAN CO AMBULANCE SERV	N088	37,474.94	0.008647%
MUHLENBERG CO WATER DIST	N089	137,011.41	0.031616%
BARDSTOWN-NELSON CO TOURI	N090	26,091.24	0.006021%
CITY OF HARTFORD	N092	140,292.82	0.032373%
CITY OF LAGRANGE	N093	87,207.63	0.020123%
CITY OF OWENTON	N094	22,015.07	0.005080%

Kentucky Retirement Systems
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County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
KY VALLEY ED COOPERATIVE	N097	25,948.31	0.005988%
PIKE CO LIBRARY DISTRICT	N098	89,002.35	0.020537%
CITY OF CLAY CITY	N099	16,336.92	0.003770%
CITY OF BURNSIDE	N100	24,155.62	0.005574%
HOUSING AUTH OF MOREHEAD	N103	57,835.48	0.013346%
CITY OF JAMESTOWN	N104	204,801.89	0.047258%
W SHELBY WATER DISTRICT	N106	39,276.28	0.009063%
SIMPSON CO CONSER DIST	N107	2,283.84	0.000527%
LOGAN/TODD REG. WATER COM	N110	82,129.74	0.018952%
BARKLEY LAKE WATER DIST	N111	106,833.87	0.024652%
UNION CO LIBRARY BD	N113	39,510.06	0.009117%
BOWLING GRN MUNICIPAL UTI	N114	2,159,286.82	0.498258%
WASHINGTON CO CONSER DIST	N115	4,361.49	0.001006%
MONTICELLO UTILITY COMM	N116	192,348.87	0.044385%
CITY OF DIXON	N117	11,559.43	0.002667%
CITY OF WILLIAMSBURG	N118	321,249.59	0.074129%
WOLFE CO CONSER DISTRICT	N119	6,369.78	0.001470%
WOODFORD CO PLAN ZONING	N120	43,894.97	0.010129%
N KY CONV & VISITORS BUR	N959	177,478.93	0.040954%
HOUSING AUTH OF COLUMBIA	P001	24,426.95	0.005637%
GLASGOW ELECTRIC PLANT BD	P005	639,386.76	0.147539%
BATH COUNTY E.M.S.	P006	92,567.66	0.021360%
CITY OF PINEVILLE	P007	43,496.48	0.010037%
BOONE CO PLANNING COMM	P008	176,049.05	0.040624%
HOUSING AUTHORITY PARIS	P009	53,687.94	0.012389%
REGIONAL PUBLIC SAFETY	P010	116,761.11	0.026943%
CITY OF JUNCTION CITY	P011	33,344.77	0.007694%
CITY OF JACKSON	P013	226,323.75	0.052225%
BRECKINRIDGE CO PUBLIC LI	P014	29,641.17	0.006840%
CITY OF LEBANON JUNCTION	P015	33,879.73	0.007818%
PRINCETON WATER/WASTEWATE	P017	163,512.00	0.037731%
MURRAY/CALLOWAY TRANS AUT	P018	51,825.16	0.011959%
RATTLESNAKE RIDGE WATER	P022	76,784.12	0.017718%
CLARK CO CONSVATION DIST	P025	4,672.62	0.001078%
ESTILL COUNTY EMS	P033	45,370.79	0.010469%
FLEMING CO DISPATCH	P035	30,293.33	0.006990%
COMMUNITY ACTION KENTUCKY	P037	125,175.62	0.028884%
HICKMAN ELECTRIC SYSTEM	P038	60,341.93	0.013924%
CITY OF DRY RIDGE	P041	56,813.18	0.013110%
CITY OF CLARKSON	P043	17,052.50	0.003935%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
GREENUP CO ENVIR COMM	P045	35,893.83	0.008283%
CITY OF WEST POINT	P047	41,227.21	0.009513%
HARLAN COUNTY C A A	P048	136,120.12	0.031410%
HOUSING AUTHORITY OF CYNT	P049	104,136.62	0.024030%
HART CO SOLID WASTE SVC	P050	84,281.59	0.019448%
HENDERSON MUN POWER&LIGHT	P051	533,801.77	0.123175%
LITTLE KY RV WS CONV DIST	P052	10,795.68	0.002491%
HOUSING AUTH DAWSON SPG	P054	44,015.24	0.010157%
VALLEY VIEW FERRY AUTHORI	P057	14,713.83	0.003395%
BARBOURVILLE UTILITY COMM	P061	365,474.84	0.084334%
LAUREL CO WATER DIST #2	P063	101,138.66	0.023338%
LEWIS CO PUBLIC LIBRARY	P068	15,008.60	0.003463%
LINCOLN CO CLERK	P069	56,465.51	0.013029%
LOGAN CO CONS DISTRICT	P071	6,194.21	0.001429%
LYON CO WATER DISTRICT	P072	24,145.87	0.005572%
MADISON CO PUBLIC LIBRARY	P076	165,290.27	0.038141%
SALYERS/MAG CO JOINT HOUS	P077	19,279.76	0.004449%
MARION CO CONSERVAT DIST	P078	4,377.32	0.001010%
CITY OF CALVERT CITY	P079	209,899.65	0.048435%
MASON COUNTY LIBRARY	P081	26,149.37	0.006034%
ANDERSON-DEAN COMM PARK	P084	18,131.90	0.004184%
MONTGOMERY CTY WATER DIST	P087	10,257.31	0.002367%
MORGAN CO WATER DIST	P088	29,087.54	0.006712%
MUHLENBERG WATER DIST #3	P089	40,354.99	0.009312%
NORTH NELSON WATER DIST	P090	36,349.06	0.008388%
OHIO CO REG WASTEWATER D	P092	24,639.98	0.005686%
KY RIVER AREA DEV DIST	P097	220,662.07	0.050918%
LAKE CUMBERLAND CAA, INC	P100	501,091.32	0.115627%
MOREHEAD TOURISM COMMISSI	P103	39,868.80	0.009200%
RUSSELL CO TOURIST COMM	P104	7,564.49	0.001746%
GEORGETOWN/SCOTT TOURISM	P105	25,142.74	0.005802%
MULTI PURPOSE COMM ACTION	P106	79,671.95	0.018384%
SIMPSON CO LIBRARY DIST	P107	31,424.15	0.007251%
TODD COUNTY CONSERVATION DISTRICT	P110	2,270.57	0.000524%
JOHN L STREET LIBRARY	P111	20,755.51	0.004789%
STURGIS HOUSING AUTHORITY	P113	12,003.09	0.002770%
HOUSING AUTH SPRINGFIELD	P115	8,443.61	0.001948%
CITY OF MONTICELLO	P116	60,555.17	0.013973%
CITY OF CLAY	P117	34,617.00	0.007988%
WOODFORD CO CONSERV DIST	P120	8,952.72	0.002066%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF CRESTVIEW HILLS	P959	38,736.01	0.008938%
SOUTH ANDERSON WATER DIST	R003	38,914.83	0.008980%
BARREN CO SOIL CONS DIS	R005	5,029.47	0.001161%
BOONE CO LIBRARY DIST	R008	507,007.08	0.116993%
ASHLAND BD OF ED	R010	840,868.40	0.194032%
DANVILLE BOYLE PLANNING	R011	23,565.85	0.005438%
BREATHITT COUNTY WATER DISTRICT	R013	26,732.31	0.006169%
CITY OF SHEPHERDSVILLE	R015	189,965.94	0.043835%
CITY OF PRINCETON	R017	101,702.27	0.023468%
MURRAY ELECTRIC SYSTEM	R018	485,304.29	0.111985%
FORT THOMAS BOARD OF ED	R019	572,836.36	0.132183%
CARROLLTON/CARR CO REC TR	R021	7,042.05	0.001625%
CHRISTIAN CO WATER DIST	R024	89,588.98	0.020673%
DAVISS CO AIRPORT BD	R030	32,388.01	0.007474%
CITY OF RAVENNA	R033	13,093.69	0.003021%
LEXINGTON PUBLIC LIBRARY	R034	965,322.12	0.222749%
CITY OF PRESTONSBURG	R036	423,829.44	0.097799%
PAUL SAWYIER LIBRARY	R037	181,790.92	0.041949%
CITY OF FULTON	R038	197,225.92	0.045510%
CITY OF CRITTENDEN	R041	17,960.96	0.004145%
MAYFIELD ELEC & WATER SYS	R042	540,827.40	0.124797%
CITY OF RUSSELL	R045	176,874.68	0.040814%
LINCOLN TRAIL AREA DEV DI	R047	303,929.29	0.070132%
HARLAN CO CONSERV DIST	R048	7,034.08	0.001623%
HART CO AMB SERVICE	R050	140,837.41	0.032498%
HENDERSON MUN W & S DEPT	R051	670,289.96	0.154670%
CITY OF CAMPBELLSBURG	R052	13,687.93	0.003159%
SOUTH HOPKINS WATER DIST	R054	58,136.81	0.013415%
CITY OF WILMORE	R057	171,360.29	0.039542%
HOUSING AUTH OF PAINTSVLE	R058	82,909.97	0.019132%
KY COMM ECONOMIC OPPORT	R061	904,557.29	0.208728%
WOODCREEK WATER DISTRICT	R063	312,537.31	0.072118%
LOGAN CO PUBLIC LIBRARY	R071	71,898.48	0.016591%
LYON CO HOUSING AUTHORITY	R072	39,375.41	0.009086%
MCCRACKEN CO BD OF ED	R073	1,505,574.53	0.347413%
RICHMOND UTILITIES	R076	610,069.77	0.140774%
CITY OF LORETTO	R078	4,204.90	0.000970%
MARSHALL CO PUB LIBRARY	R079	147,999.41	0.034151%
CITY OF WEST LIBERTY	R088	209,719.30	0.048393%
CENTRAL CITY MUN WTR&SEWR	R089	144,398.65	0.033320%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
NELSON CO PUBLIC LIBRARY	R090	139,498.64	0.032189%
TRI CO COMM ACTION AGENCY	R093	50,567.89	0.011669%
PERRY COUNTY PUBLIC LIB	R097	96,562.91	0.022282%
ROWAN CO PUBLIC LIBRARY	R103	45,365.58	0.010468%
CITY OF RUSSELL SPRINGS	R104	124,135.73	0.028644%
CITY OF STAMPING GROUND	R105	4,548.61	0.001050%
SHELBY CO PARK RECREATION	R106	90,704.56	0.020930%
TAYLOR CO PUBLIC LIBRARY	R109	47,908.21	0.011055%
BOWLING GREEN PUBLIC SCHO	R114	1,018,105.99	0.234929%
S W E D A	R115	4,958.66	0.001144%
WAYNE CO CONSERV DIST	R116	6,641.69	0.001533%
WEBSTER COUNTY WATER DIST	R117	77,819.12	0.017957%
WILLIAMSBURG IND BD OF ED	R118	194,538.72	0.044890%
CITY OF MIDWAY	R120	40,243.55	0.009286%
N KY LEGAL AID SOCIETY	R959	321,417.40	0.074167%
FLOYD COUNTY CONSV DIST	T036	14,159.76	0.003267%
ADAIR COUNTY FISCAL COURT	V001	239,047.28	0.055160%
ALLEN COUNTY FISCAL COURT	V002	386,359.42	0.089153%
ANDERSON CO FISCAL COURT	V003	410,320.14	0.094682%
BALLARD COUNTY FISCAL CT	V004	422,729.60	0.097545%
BARREN CO FISCAL CT	V005	308,554.14	0.071199%
BATH CO FISCAL COURT	V006	192,286.83	0.044370%
BELL CO FISCAL CT	V007	540,449.84	0.124710%
BOONE CO FISCAL CT	V008	1,639,402.32	0.378294%
BOURBON CO FISCAL COURT	V009	407,168.02	0.093955%
BOYD COUNTY FISCAL COURT	V010	1,208,378.61	0.278835%
BOYLE COUNTY FISCAL COURT	V011	503,546.08	0.116194%
BRACKEN CO FISCAL COURT	V012	197,689.12	0.045617%
BREATHITT CO FISCAL COURT	V013	345,042.72	0.079619%
BRECKINRIDGE CO FISCAL CT	V014	464,130.10	0.107099%
BUTLER COUNTY FISCAL CT	V016	313,498.83	0.072340%
CALDWELL CO FISCAL COURT	V017	274,341.12	0.063305%
CALLOWAY CO FISCAL COURT	V018	678,171.60	0.156489%
CAMPBELL CO FISCAL CT	V019	1,293,042.40	0.298371%
CARLISLE CO FISCAL COURT	V020	205,293.69	0.047372%
CARROLL CO FISCAL CT	V021	428,757.07	0.098936%
CARTER CO FISCAL CT	V022	449,270.21	0.103670%
CASEY CO FISCAL COURT	V023	382,828.57	0.088338%
CHRISTIAN CO FISCAL COURT	V024	592,467.83	0.136713%
CLARK COUNTY FISCAL COURT	V025	436,816.80	0.100796%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CLAY COUNTY FISCAL CT	V026	660,450.38	0.152400%
CLINTON CO FISCAL COURT	V027	338,658.76	0.078146%
CRITTENDEN CO FIS CT	V028	253,186.04	0.058423%
DAVISS CO FISCAL COURT	V030	980,984.86	0.226364%
EDMONSON CO FISCAL CRT	V031	215,293.81	0.049679%
ELLIOTT CO FISCAL CT	V032	155,377.63	0.035854%
ESTILL CO FISCAL COURT	V033	318,666.75	0.073533%
FLEMING CO FISCAL COURT	V035	203,132.90	0.046873%
FLOYD CO FISCAL COURT	V036	734,030.49	0.169379%
FRANKLIN CO FISCAL COURT	V037	758,984.79	0.175137%
FULTON COUNTY FIS CT	V038	406,611.66	0.093826%
GALLATIN CO FISCAL COURT	V039	317,358.22	0.073231%
GARRARD CO FISCAL COURT	V040	337,299.58	0.077832%
GRANT COUNTY FISCAL COURT	V041	482,974.20	0.111447%
GRAVES COUNTY FISCAL CT	V042	655,631.67	0.151288%
GRAYSON CO FISCAL COURT	V043	536,225.70	0.123735%
GREEN COUNTY FISCAL COURT	V044	156,977.70	0.036223%
GREENUP CO FISCAL CT	V045	725,876.06	0.167497%
HANCOCK CO FISCAL COURT	V046	421,903.11	0.097355%
HARDIN CO FISCAL COURT	V047	577,902.83	0.133352%
HARLAN CO FIS CT	V048	739,836.76	0.170718%
HARRISON CO FISCAL COURT	V049	235,546.98	0.054353%
HART COUNTY FISCAL COURT	V050	385,998.75	0.089070%
HENDERSON CO FISCAL COURT	V051	1,313,976.71	0.303202%
HENRY CO FISCAL COURT	V052	265,516.19	0.061268%
HICKMAN CO FISCAL COURT	V053	224,307.46	0.051759%
HOPKINS CO FISCAL COURT	V054	800,075.52	0.184619%
JACKSON CO FISCAL COURT	V055	514,759.73	0.118782%
JESSAMINE CO FISCAL COURT	V057	997,919.56	0.230271%
KNOTT CO FISCAL CT	V060	340,577.49	0.078589%
KNOX CO FISCAL CT	V061	531,018.44	0.122533%
LARUE CO FISCAL COURT	V062	346,524.83	0.079961%
LAUREL COUNTY FISCAL COUR	V063	924,382.33	0.213302%
LAWRENCE CO FISCAL CT	V064	407,358.59	0.093999%
LEE COUNTY FISCAL COURT	V065	307,911.71	0.071051%
LESLIE CO FISCAL COURT	V066	644,799.69	0.148788%
LETCHER CO FISCAL COURT	V067	607,088.84	0.140087%
LEWIS COUNTY FISCAL COURT	V068	320,114.18	0.073867%
LINCOLN CO FISCAL COURT	V069	374,350.18	0.086382%
LIVINGSTON CO FISCAL CT	V070	340,730.86	0.078624%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
LOGAN COUNTY FISCAL COURT	V071	621,614.37	0.143438%
LYON COUNTY FISCAL COURT	V072	166,299.92	0.038374%
MCCRACKEN CO FISCAL COURT	V073	711,827.02	0.164255%
MCCREARY CO FISCAL CT	V074	362,865.14	0.083732%
MCLEAN COUNTY FISCAL CT	V075	309,500.46	0.071418%
MADISON CO FISCAL COURT	V076	981,702.37	0.226529%
MAGOFFIN CO FISCAL COURT	V077	306,558.19	0.070739%
MARION CO FISCAL COURT	V078	658,741.04	0.152005%
MARSHALL CO FISCAL COURT	V079	871,693.23	0.201144%
MARTIN CO FISCAL COURT	V080	320,474.41	0.073950%
MASON CO FIS CT	V081	499,748.54	0.115318%
MEADE COUNTY FISCAL COURT	V082	787,031.62	0.181609%
MENIFEE CO FISCAL COURT	V083	139,814.32	0.032262%
MERCER COUNTY FISCAL COUR	V084	321,806.82	0.074257%
METCALFE CO FISCAL COURT	V085	212,927.79	0.049133%
MONROE CO FISCAL COURT	V086	174,395.21	0.040242%
MONTGOMERY CO FISCAL CT	V087	555,428.87	0.128166%
MORGAN CO FISCAL CT	V088	196,229.89	0.045280%
MUHLENBERG CO FISCAL CT	V089	875,502.15	0.202023%
NELSON CO FISCAL CT	V090	952,249.07	0.219733%
NICHOLAS CO FISCAL COURT	V091	165,045.29	0.038084%
OHIO COUNTY FISCAL CRT	V092	482,978.89	0.111448%
OLDHAM CO FISCAL COURT	V093	665,411.47	0.153545%
OWEN COUNTY FISCAL COURT	V094	255,391.52	0.058932%
OWSLEY CO FISCAL COURT	V095	165,453.73	0.038179%
PENDLETON CO FISCAL COURT	V096	283,597.24	0.065440%
PERRY COUNTY FISCAL COURT	V097	620,028.90	0.143073%
PIKE COUNTY FISCAL COURT	V098	1,542,187.79	0.355862%
POWELL CO FISCAL CT	V099	451,366.76	0.104153%
PULASKI CO FISCAL CT	V100	904,433.92	0.208699%
ROBERTSON CO FISCAL CT	V101	86,734.29	0.020014%
ROCKCASTLE CO FISCAL CT	V102	435,620.90	0.100520%
ROWAN CO FISCAL COURT	V103	397,547.50	0.091735%
RUSSELL CO FISCAL COURT	V104	406,024.94	0.093691%
SCOTT CO FISCAL CT	V105	544,870.03	0.125729%
SHELBY CO FISCAL COURT	V106	548,331.89	0.126528%
SIMPSON CO FISCAL COURT	V107	419,079.95	0.096703%
SPENCER CO TREASURER	V108	248,330.44	0.057303%
TAYLOR COUNTY FISCAL COUR	V109	408,415.60	0.094242%
TODD COUNTY FISCAL COURT	V110	315,198.07	0.072732%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
TRIGG COUNTY FISCAL COURT	V111	333,818.02	0.077029%
TRIMBLE CO FISCAL COURT	V112	209,553.85	0.048355%
UNION COUNTY FISCAL COURT	V113	434,587.81	0.100282%
WARREN COUNTY FISCAL COUR	V114	1,176,811.74	0.271551%
WASHINGTON CO FIS COURT	V115	270,839.57	0.062497%
WAYNE COUNTY FISCAL COURT	V116	598,640.13	0.138137%
WEBSTER CO FISCAL COURT	V117	561,957.93	0.129673%
CITY OF HIGHLAND HEIGHTS	V119	39,721.33	0.009166%
WOODFORD CO FISCAL COURT	V120	601,344.61	0.138761%
FAMILY HEALTH CENTER	V122	2,330,047.10	0.537662%
LOUISVILLE MEM COMM	V125	25,735.72	0.005939%
LOU & JEFF CO RIVERPORT	V126	69,093.44	0.015943%
LOU LABOR MANAGER COM	V127	25,329.00	0.005845%
T A R C	V129	5,397,222.39	1.245416%
ANCHORAGE BD OF EDUCATION	V130	151,425.28	0.034942%
MOUNTAIN ARTS CENTER	V136	56,254.24	0.012981%
FRANKLIN CO CONS DIST	V137	10,435.77	0.002408%
CITY OF WURLAND	V145	11,197.82	0.002584%
HARDIN CO WATER DIST #2	V147	383,505.27	0.088494%
HOUSING AUTH OF HENDERSON	V151	189,882.19	0.043816%
JEFF CO BD OF ED	V156	35,319,751.92	8.150080%
BIG SANDY AREA COMM PRO	V158	362,977.71	0.083758%
CITY OF ERLANGER	V159	366,081.83	0.084474%
EAST BERNSTADT BD OF ED	V163	68,289.08	0.015758%
CITY OF ADAIRVILLE	V171	26,890.07	0.006205%
MADISON CO CONSERVAT DIST	V176	5,927.62	0.001368%
MARSHALL CO SEN CITIZENS	V179	13,091.54	0.003021%
CITY OF CENTRAL CITY	V189	238,445.91	0.055022%
CITY OF BUTLER	V196	6,447.90	0.001488%
CITY OF HAZARD	V197	721,153.14	0.166407%
MOUNTAIN WATER DISTRICT	V198	21,765.78	0.005022%
PULASKI COUNTY LIBRARY	V200	92,738.67	0.021400%
BARREN/METCALFE CO AMB SR	V205	38,527.79	0.008890%
SHELBYVLE MUN WATER&SEWER	V206	197,021.53	0.045463%
BELL CO PUBLIC LIBRARY	V207	48,511.73	0.011194%
CITY OF WALTON	V208	46,552.11	0.010742%
MURRAY TOURISM COMMISSION	V218	13,318.45	0.003073%
BELLEVUE BD OF EDUCATION	V219	154,430.18	0.035635%
PENNYROYAL AREA MUSEUM	V224	18,775.69	0.004333%
OWENSBORO RIVERPORT AUTH	V230	267,136.55	0.061642%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
BIG SANDY AREA DEV DIST	V236	477,782.23	0.110249%
BLUE GRASS COMM ACTION	V237	696,485.75	0.160715%
HARDIN CO WATER DIST #1	V247	381,353.55	0.087998%
HENDERSON CO RIVER AUTH	V251	127,859.49	0.029504%
KENTON CO PUBLIC LIBRARY	V259	809,943.30	0.186896%
LAUREL CO BD OF EDUCATION	V263	1,696,944.22	0.391572%
RUSSELLVILLE ELEC PL BD	V271	161,523.77	0.037272%
HOUSING AUTH OF MAYSVILLE	V281	59,007.67	0.013616%
CITY OF PIKEVILLE	V298	316,755.70	0.073092%
HOUSING AUTH OF SOMERSET	V300	93,261.36	0.021520%
CITY OF CAVE CITY	V305	55,375.44	0.012778%
HOUSING AUTH OF SHELBYVLE	V306	23,016.08	0.005311%
NORTHERN KY AREA DEV.DIST	V308	595,526.13	0.137418%
CAMPBELL CO BD OF ED	V319	1,286,371.38	0.296832%
CHRISTIAN CO CONS DIST	V324	10,474.96	0.002417%
CITY OF OWENSBORO	V330	1,885,267.25	0.435028%
SANDY VALLEY TRANS SER IN	V336	247,720.25	0.057162%
FRANKFORT ELEC WATER BD	V337	2,142,693.06	0.494429%
CITY OF RADCLIFF	V347	414,458.70	0.095637%
CITY OF ELSMERE	V359	73,652.22	0.016995%
LONDON LAUREL CO COMM CTR	V363	90,372.95	0.020854%
PADUCAH MCCRACKEN CO TOUR	V373	28,334.96	0.006538%
CITY OF BERE A	V376	967,236.72	0.223191%
CITY OF ELKHORN CITY	V398	27,978.98	0.006456%
PULASKI CO SOIL CONS DIST	V400	15,005.70	0.003463%
MARY W WELDON MEM PUB LIB	V405	36,294.09	0.008375%
BELL/WHITLEY COMM ACTION	V407	462,161.95	0.106644%
UNION EMERGENCY SERVICES	V408	12,647.73	0.002918%
DAYTON CITY SCHOOLS	V419	193,487.41	0.044647%
PENNYRILE ALLIED COMM SER	V424	522,553.46	0.120580%
OWENSBORO MUN UTILITIES	V430	3,288,974.05	0.758935%
APPALACHIAN RES & DEFENSE	V436	301,550.34	0.069583%
FKT/FKLN CO TOUR&CONV COM	V437	23,924.44	0.005521%
CITY OF ELIZABETHTOWN	V447	1,376,008.45	0.317516%
LUDLOW BD OF EDUCATION	V459	152,465.27	0.035182%
LONDON LAUREL TOURIST COM	V463	26,504.84	0.006116%
PADUCAH POWER SYSTEM	V473	870,322.47	0.200828%
KY RIVER FOOTHILLS DEV CO	V476	1,151,851.54	0.265791%
WEST PULASKI WATER DISTR	V500	51,912.40	0.011979%
CITY OF PARK CITY	V505	1,133.40	0.000262%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
BELL CO SOLID WASTE OFFIC	V507	27,462.32	0.006337%
CITY OF UNION	V508	14,004.12	0.003231%
HOPKINSVL WATER ENV ATH	V524	495,314.79	0.114295%
AUDUBON AREA COMM SER INC	V530	2,078,564.90	0.479632%
CAPITAL COMMUNITY E I D A	V537	20,070.60	0.004631%
ELIZABETHTOWN TOUR/CON BU	V547	39,394.16	0.009090%
BEECHWOOD BOARD OF EDUC	V559	177,590.21	0.040979%
LONDON-LAUREL CO IDA	V563	6,989.28	0.001613%
SOUTHERN MADISON WATER DT	V576	70,172.54	0.016192%
PINEVILLE UTILITY COMM	V607	168,159.08	0.038803%
WALTON FIRE DIST/EMS	V608	1,634.62	0.000377%
SOUTHGATE BD OF ED	V619	32,621.12	0.007527%
HOPKINSVL ELECTRIC SYSTEM	V624	552,022.17	0.127380%
CITY OF WHITESVILLE	V630	34,507.62	0.007963%
FARMDALE WATER DISTRICT	V637	28,035.43	0.006469%
CITY OF VINE GROVE	V647	95,802.44	0.022107%
KENTON CO BD OF ED	V659	3,243,142.68	0.748360%
LAUREL CO CONSERV DIST	V663	11,512.03	0.002656%
PADUCAH-MCCRACKEN CO JOIN	V673	280,057.12	0.064624%
MADISON CO UTILITIES DIST	V676	85,871.63	0.019815%
BELL CO CONSERVATION DIST	V707	4,641.73	0.001071%
HEBRON FIRE PROTECTION DI	V708	11,212.06	0.002587%
SILVER GROVE BD OF ED	V719	56,354.92	0.013004%
PENNYRILE AREA DEVP DIST	V724	351,420.54	0.081091%
GREEN RIV AREA DEL DIST	V730	471,383.80	0.108772%
KY ASSOC OF CO (KACO)	V737	634,989.09	0.146525%
JEFF CO MED CENTER LAUNDR	V756	392,743.67	0.090626%
ERLANGER/ELSMERE BD OF ED	V759	542,171.90	0.125107%
MCCRACKEN CO PUB LIBRARY	V773	175,561.81	0.040511%
POINT PLEASANT FIRE DIST	V808	552.50	0.000127%
NEWPORT BD OF ED	V819	573,659.71	0.132373%
REGIONAL WTR RESOURCE AGY	V830	731,549.31	0.168806%
KYIANA REG PLANNING DEV	V856	728,875.77	0.168189%
COVINGTON BD OF ED	V859	1,506,759.29	0.347687%
PADUCAH-MCRACKEN CO RIV	V873	127,041.52	0.029315%
CITY OF WILDER	V919	44,910.80	0.010363%
OWENSBORO METRO PLAN COMM	V930	130,692.29	0.030157%
HOUSING AUTH OF FRANKFORT	V937	111,031.28	0.025621%
CITY OF COVINGTON	V959	1,122,174.92	0.258943%
ADAIR COUNTY ATTORNEY	W001	25,411.92	0.005864%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
ANDERSON COUNTY ATTORNEY	W003	14,500.65	0.003346%
BALLARD COUNTY ATTORNEY	W004	16,623.23	0.003836%
BOYD COUNTY ATTORNEY	W010	46,162.52	0.010652%
BOYLE COUNTY ATTORNEY	W011	19,389.15	0.004474%
BREATHITT CO ATTORNEY	W013	21,692.65	0.005006%
BULLITT COUNTY ATTORNEY	W015	12,790.46	0.002951%
BUTLER COUNTY ATTORNEY	W016	13,111.10	0.003025%
CALDWELL COUNTY ATTORNEY	W017	23,828.60	0.005498%
CALLOWAY COUNTY ATTORNEY	W018	38,756.86	0.008943%
CAMPBELL COUNTY ATTORNEY	W019	108,564.02	0.025051%
CARLISLE COUNTY ATTORNEY	W020	6,630.40	0.001530%
CHILD SUPPORT ENFORCEMENT	W022	15,216.92	0.003511%
CHRISTIAN COUNTY ATTORNEY	W024	86,038.60	0.019854%
CLAY COUNTY ATTORNEY	W026	25,683.62	0.005927%
CLINTON CO ATTORNEY	W027	15,134.33	0.003492%
CRITTENDEN CO ATTORNEY	W028	1,322.30	0.000305%
CUMBERLAND CO ATTORNEY	W029	14,878.94	0.003433%
EDMONSON COUNTY ATTORNEY	W031	10,925.02	0.002521%
ELLIOTT COUNTY ATTORNEY	W032	9,735.75	0.002247%
ESTILL COUNTY ATTORNEY	W033	21,495.42	0.004960%
FLEMING COUNTY ATTORNEY	W035	51,520.60	0.011888%
GALLATIN COUNTY ATTORNEY	W039	13,474.44	0.003109%
GRANT COUNTY CHILD SUPPORT	W041	19,521.41	0.004505%
GRAYSON COUNTY ATTORNEY	W043	28,023.98	0.006467%
GREEN COUNTY ATTORNEY	W044	15,397.62	0.003553%
GREENUP CO ATTY/CHILD SUP	W045	31,166.46	0.007192%
HARDIN COUNTY ATTORNEY	W047	124,477.63	0.028723%
HARLAN COUNTY ATTORNEY	W048	63,961.50	0.014759%
HART COUNTY ATTORNEY	W050	36,092.70	0.008328%
HENDERSON CO ATTORNEY	W051	51,780.18	0.011948%
HENRY COUNTY ATTORNEY	W052	7,336.70	0.001693%
JACKSON COUNTY ATTORNEY	W055	13,779.07	0.003180%
JEFFERSON CO ATTORNEY	W056	1,332,174.32	0.307401%
JOHNSON CO ATTORNEY	W058	25,352.64	0.005850%
KNOTT COUNTY ATTORNEY	W060	22,713.19	0.005241%
KNOX COUNTY ATTORNEY	W061	36,039.70	0.008316%
LAUREL COUNTY ATTORNEY	W063	76,327.85	0.017613%
LAWRENCE COUNTY ATTORNEY	W064	20,264.38	0.004676%
LESLIE COUNTY ATTORNEY	W066	19,285.25	0.004450%
LETCHER COUNTY ATTORNEY	W067	33,084.12	0.007634%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Non-Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
LINCOLN COUNTY ATTORNEY	W069	32,984.30	0.007611%
LIVINGSTON CO ATTORNEY	W070	12,119.70	0.002797%
LOGAN COUNTY ATTORNEY	W071	7,313.02	0.001687%
MCCRACKEN COUNTY ATTORNEY	W073	6,289.72	0.001451%
MAGOFFIN CO ATTORNEY	W077	6,176.58	0.001425%
MARSHALL COUNTY ATTORNEY	W079	8,438.90	0.001947%
MARTIN COUNTY ATTORNEY	W080	21,382.83	0.004934%
MEADE COUNTY ATTORNEY	W082	19,067.53	0.004400%
MENIFEE COUNTY ATTORNEY	W083	8,572.27	0.001978%
MERCER COUNTY ATTORNEY	W084	18,314.15	0.004226%
METCALFE COUNTY ATTORNEY	W085	15,840.58	0.003655%
NELSON COUNTY ATTORNEY	W090	41,384.27	0.009549%
NICHOLAS COUNTY ATTORNEY	W091	4,857.72	0.001121%
OHIO COUNTY ATTORNEY	W092	18,049.43	0.004165%
OWSLEY COUNTY ATTORNEY	W095	9,745.58	0.002249%
PENDLETON COUNTY ATTORNEY	W096	10,092.24	0.002329%
PERRY COUNTY ATTORNEY	W097	39,284.53	0.009065%
PIKE COUNTY ATTORNEY	W098	99,702.54	0.023006%
POWELL COUNTY ATTORNEY	W099	24,813.12	0.005726%
ROWAN COUNTY ATTORNEY	W103	1,014.39	0.000234%
RUSSELL COUNTY ATTORNEY	W104	28,028.84	0.006468%
SCOTT COUNTY ATTORNEY	W105	9,227.72	0.002129%
SHELBY COUNTY ATTORNEY	W106	9,271.24	0.002139%
TAYLOR COUNTY ATTORNEY	W109	25,120.51	0.005797%
TODD COUNTY ATTORNEY	W110	7,680.72	0.001772%
UNION COUNTY ATTORNEY	W113	1,473.48	0.000340%
WARREN CO ATTY/CHILD SUPP	W114	89,185.08	0.020580%
WASHINGTON CO ATTORNEY	W115	10,615.11	0.002449%
WHITLEY COUNTY ATTORNEY	W118	5,667.00	0.001308%
WOLFE COUNTY ATTORNEY	W119	17,466.44	0.004030%
WOODFORD COUNTY ATTORNEY	W120	29,336.46	0.006769%
OWENSBORO DAVIESS CO TOUR	X030	31,997.94	0.007384%
FAYETTE CO ATTORNEY OFF	X034	416,895.37	0.096199%
KENTON COUNTY ATTORNEY	X059	206,577.75	0.047668%
GEORGETOWN WATER & SEWER	X105	521,455.23	0.120326%
LOU FIREFIGHTERS PENS FUN	X956	28,275.40	0.006525%
Total of all Entities		<u>\$ 433,366,911.21</u>	<u>100.000000%</u>

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)

County Employees Retirement System (Non-Hazardous)

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

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
BRECKINRIDGE CO ATTORNEY	014A	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ 1
JUDL ADM OFF OF THE COURT	20025	80,189	-	-	-	-	-	8,951	-	-	8,951	6,418	-	6,418
JEFFERSON CO CLERK	39931	11,638	-	-	-	-	-	1,299	-	-	1,299	932	-	932
JEFFERSON CO SHERIFF	39932	2,681	-	-	-	-	-	299	-	-	299	215	-	215
KENTON CO COURT CLERK	39933	1,901	-	-	-	-	-	212	-	-	212	152	-	152
KENTON CO SHERIFF	39934	614	-	-	-	-	-	69	-	-	69	49	-	49
CAMPBELL COUNTY CLERK	39935	1,329	-	-	-	-	-	148	-	-	148	106	-	106
CAMPBELL CO SHERIFF	39936	665	-	-	-	-	-	74	-	-	74	53	-	53
FAYETTE CO CLERK	39937	4,663	-	-	-	-	-	521	-	-	521	373	-	373
FAYETTE CO SHERIFF	39938	2,374	-	-	-	-	-	265	-	-	265	190	-	190
DAVISS CO CLERK	39939	1,600	-	-	-	-	-	179	-	-	179	128	-	128
DAVISS CO SHERIFF	39940	334	-	-	-	-	-	37	-	-	37	27	-	27
PIKE CO CLERK	39941	919	-	-	-	-	-	103	-	-	103	74	-	74
PIKE CO SHERIFF	39942	1,060	-	-	-	-	-	118	-	-	118	85	-	85
HARDIN COUNTY CLERK OFFIC	39943	1,546	-	-	-	-	-	173	-	-	173	124	-	124
HARDIN COUNTY SHERIFF	39944	537	-	-	-	-	-	60	-	-	60	43	-	43
WARREN COUNTY CLERKS OFF	39945	1,391	-	-	-	-	-	155	-	-	155	111	-	111
WARREN COUNTY SHERIFF	39946	2,362	-	-	-	-	-	264	-	-	264	189	-	189
BOONE COUNTY CLERK	39947	1,513	-	-	-	-	-	169	-	-	169	121	-	121
BOONE COUNTY SHERIFF	39948	616	-	-	-	-	-	69	-	-	69	49	-	49
CHRISTIAN COUNTY CLERK	39949	676	-	-	-	-	-	75	-	-	75	54	-	54
CHRISTIAN COUNTY SHERIFF	39950	2,135	-	-	-	-	-	238	-	-	238	171	-	171
MADISON COUNTY CLERK	39951	1,281	-	-	-	-	-	143	-	-	143	103	-	103
MADISON COUNTY SHERIFF	39952	440	-	-	-	-	-	49	-	-	49	35	-	35
BULLITT COUNTY CLERK	39961	1,249	-	-	-	-	-	139	-	-	139	100	-	100
BULLITT CO SHERIFF	39962	783	-	-	-	-	-	87	-	-	87	63	-	63
HENDERSON CO TOURIST COMM	A051	115	-	-	-	-	-	13	-	-	13	9	-	9
HOUSING AUTH OF PADUCAH	A073	1,395	-	-	-	-	-	156	-	-	156	112	-	112
MORGANFIELD HOUSING AUTH	A113	72	-	-	-	-	-	8	-	-	8	6	-	6
CITY OF ANCHORAGE	A156	595	-	-	-	-	-	66	-	-	66	48	-	48
BELLEVUE/DAYTON FIRE	AB19	38	-	-	-	-	-	4	-	-	4	3	-	3
CAMPBELL CO FIRE DIST 1	AC19	72	-	-	-	-	-	8	-	-	8	6	-	6
BURLINGTON FIRE PRO DIST	B008	56	-	-	-	-	-	6	-	-	6	5	-	5
CITY OF HILLVIEW	B015	403	-	-	-	-	-	45	-	-	45	32	-	32
PENNYRILE EMER ASST CTR	B017	203	-	-	-	-	-	23	-	-	23	16	-	16
W KY ED COOPERATIVE	B018	576	-	-	-	-	-	64	-	-	64	46	-	46
OWENSBORO/DAV CO ECO DEV	B030	425	-	-	-	-	-	47	-	-	47	34	-	34
GTR FLEMING CO WATER COMM	B035	133	-	-	-	-	-	15	-	-	15	11	-	11
CITY OF HICKMAN	B038	606	-	-	-	-	-	68	-	-	68	49	-	49
HOUSING AUTH OF MAYFIELD	B042	686	-	-	-	-	-	77	-	-	77	55	-	55
GRAYSON CO CONSERV DIST	B043	32	-	-	-	-	-	4	-	-	4	3	-	3
CITY OF HARLAN	B048	1,200	-	-	-	-	-	134	-	-	134	96	-	96
HENDERSON CITY/CO PLANNIN	B051	539	-	-	-	-	-	60	-	-	60	43	-	43
HENRY CO WATER DIST #2	B052	1,095	-	-	-	-	-	122	-	-	122	88	-	88
CITY OF NORTONVILLE	B054	164	-	-	-	-	-	18	-	-	18	13	-	13
JOHNSON CO FISCAL COURT	B058	2,326	-	-	-	-	-	260	-	-	260	186	-	186
KNOX CO UTILITIES COMM	B061	374	-	-	-	-	-	42	-	-	42	30	-	30
LAKE BARKLEY TOUR COMM	B072	75	-	-	-	-	-	8	-	-	8	6	-	6
MARION CO WATER DISTRICT	B078	376	-	-	-	-	-	42	-	-	42	30	-	30

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
N MERCER WATER DISTRICT	B084	550	-	-	-	-	-	61	-	-	61	44	-	44
MONTGOMERY CO FIRE DIST	B087	3,141	-	-	-	-	-	351	-	-	351	251	-	251
KY RIVER REGIONAL JAIL	B097	141	-	-	-	-	-	16	-	-	16	11	-	11
PIKE CO SENIOR CITIZEN PR	B098	384	-	-	-	-	-	43	-	-	43	31	-	31
CITY OF SCIENCE HILL	B100	130	-	-	-	-	-	15	-	-	15	10	-	10
RUSSELL CO AMBULANCE SER	B104	625	-	-	-	-	-	70	-	-	70	50	-	50
NORTH SHELBY WATER CO	B106	579	-	-	-	-	-	65	-	-	65	46	-	46
CAMPBELL/TAYLOR CO I D A	B109	113	-	-	-	-	-	13	-	-	13	9	-	9
MONTICELLO/WAYNE TELE BOA	B116	116	-	-	-	-	-	13	-	-	13	9	-	9
WHITLEY CO CONSERV DIST	B118	114	-	-	-	-	-	13	-	-	13	9	-	9
HOPKINS-CHRIST CO PLANNIN	B124	1,248	-	-	-	-	-	139	-	-	139	100	-	100
LOU POLICE RETIRE FUND	B156	126	-	-	-	-	-	14	-	-	14	10	-	10
HOUSING AUTH OF BENTON	B179	235	-	-	-	-	-	26	-	-	26	19	-	19
RIVERPARK CTR OWENSBORO	B230	711	-	-	-	-	-	79	-	-	79	57	-	57
BUECHEL FIRE PROTECT DIST	B256	42	-	-	-	-	-	5	-	-	5	3	-	3
CITY OF LUDLOW	B259	627	-	-	-	-	-	70	-	-	70	50	-	50
CITY OF DOUGLASS HILLS	B356	101	-	-	-	-	-	11	-	-	11	8	-	8
ANCHORAGE FIRE PROTECTION	B456	72	-	-	-	-	-	8	-	-	8	6	-	6
LOUISVILLE AIRPORT AUTHOR	B656	8,841	-	-	-	-	-	987	-	-	987	708	-	708
LEGAL AID SOCIETY INC	B756	2,581	-	-	-	-	-	288	-	-	288	207	-	207
JEFF CO SOIL/CONSER DIST	B856	53	-	-	-	-	-	6	-	-	6	4	-	4
LAKE DREAMLAND FIRE DIST	B956	43	-	-	-	-	-	5	-	-	5	3	-	3
WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	C025	127	-	-	-	-	-	14	-	-	14	10	-	10
CIRCUIT CLERKS	C037	(2)	-	-	-	-	-	(0)	-	-	(0)	(0)	-	(0)
JONATHAN CREEK WATER DIST	C079	215	-	-	-	-	-	24	-	-	24	17	-	17
CITY OF SADIEVILLE	C105	29	-	-	-	-	-	3	-	-	3	2	-	2
CITY OF SIMPSONVILLE	C106	695	-	-	-	-	-	78	-	-	78	56	-	56
HOUSING AUTH OF CORBIN	C118	461	-	-	-	-	-	51	-	-	51	37	-	37
HOUSING AUTH OF OWENSBORO	C230	1,270	-	-	-	-	-	142	-	-	142	102	-	102
LOUISVILLE/JEFF CO METRO	C256	191,194	-	-	-	-	-	21,342	-	-	21,342	15,303	-	15,303
CALDWELL CO WATER DISTRIC	D017	281	-	-	-	-	-	31	-	-	31	22	-	22
WINCHESTER-CLARK COUNTY TOURISM	D025	83	-	-	-	-	-	9	-	-	9	7	-	7
CITY OF PLEASUREVILLE	D052	35	-	-	-	-	-	4	-	-	4	3	-	3
CITY OF LEWISBURG	D071	241	-	-	-	-	-	27	-	-	27	19	-	19
NORTH MARSHALL WATER DIST	D079	488	-	-	-	-	-	54	-	-	54	39	-	39
GTR H/MERCER PL&ZONING CO	D084	71	-	-	-	-	-	8	-	-	8	6	-	6
SIMPSONVILLE RURAL FIRE	D106	0	-	-	-	-	-	0	-	-	0	0	-	0
UNION CO WATER DISTRICT	D113	301	-	-	-	-	-	34	-	-	34	24	-	24
WHITLEY CO WATER DIST	D118	261	-	-	-	-	-	29	-	-	29	21	-	21
WESTERN FLEMING WATER DIS	D135	238	-	-	-	-	-	27	-	-	27	19	-	19
SHELBY CO SUB FIRE DIST	GS06	52	-	-	-	-	-	6	-	-	6	4	-	4
ADAIR CO BD OF EDUCATION	J001	4,047	-	-	-	-	-	452	-	-	452	324	-	324
CITY OF SCOTTSVILLE	J002	1,848	-	-	-	-	-	206	-	-	206	148	-	148
CITY OF LAWRENCEBURG	J003	2,680	-	-	-	-	-	299	-	-	299	214	-	214
BALLARD CO BD OF ED	J004	2,637	-	-	-	-	-	294	-	-	294	211	-	211
GLASGOW BD OF EDUCATION	J005	3,169	-	-	-	-	-	354	-	-	354	254	-	254
BATH CO BD OF EDUC	J006	3,425	-	-	-	-	-	382	-	-	382	274	-	274
CITY OF MIDDLESBORO	J007	1,779	-	-	-	-	-	199	-	-	199	142	-	142
BOONE CO WATER DISTRICT	J008	1,629	-	-	-	-	-	182	-	-	182	130	-	130

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
BOURBON CO BD OF EDUCATIO	J009	5,245	-	-	-	-	-	585	-	-	585	420	-	420
FAIRVIEW BD OF EDUCATION	J010	1,540	-	-	-	-	-	172	-	-	172	123	-	123
DANVILLE CITY BD OF ED	J011	4,080	-	-	-	-	-	455	-	-	455	327	-	327
BRACKEN CO BD OF EDUC	J012	1,639	-	-	-	-	-	183	-	-	183	131	-	131
BREATHITT CO BD OF ED	J013	4,111	-	-	-	-	-	459	-	-	459	329	-	329
BRECKINRIDGE CO BD OF ED	J014	5,398	-	-	-	-	-	603	-	-	603	432	-	432
BULLITT CO BD OF ED	J015	20,630	-	-	-	-	-	2,303	-	-	2,303	1,651	-	1,651
BUTLER CO BD OF ED	J016	3,218	-	-	-	-	-	359	-	-	359	258	-	258
CALDWELL CO BD EDUCATION	J017	3,715	-	-	-	-	-	415	-	-	415	297	-	297
CALLOWAY CO BD OF EDUC	J018	5,271	-	-	-	-	-	588	-	-	588	422	-	422
SANITATION DISTRICT N0 1	J019	18,321	-	-	-	-	-	2,045	-	-	2,045	1,466	-	1,466
CARROLL CO BD OF ED	J021	5,111	-	-	-	-	-	571	-	-	571	409	-	409
CARTER CO BD OF ED	J022	8,105	-	-	-	-	-	905	-	-	905	649	-	649
CASEY CO BD OF ED	J023	4,418	-	-	-	-	-	493	-	-	493	354	-	354
CITY OF HOPKINSVILLE	J024	4,646	-	-	-	-	-	519	-	-	519	372	-	372
CLARK CO BD OF ED	J025	8,181	-	-	-	-	-	913	-	-	913	655	-	655
CLAY CO BD OF ED	J026	6,914	-	-	-	-	-	772	-	-	772	553	-	553
CLINTON CO BD OF ED	J027	3,817	-	-	-	-	-	426	-	-	426	306	-	306
CRITTENDEN CO BD OF ED	J028	2,281	-	-	-	-	-	255	-	-	255	183	-	183
CUMBERLAND CO BD OF ED	J029	1,528	-	-	-	-	-	171	-	-	171	122	-	122
DAVISS CO LIBRARY DIST	J030	1,830	-	-	-	-	-	204	-	-	204	146	-	146
EDMONSON CO BD OF EDUC	J031	3,692	-	-	-	-	-	412	-	-	412	295	-	295
ELLIOTT CO BD OF ED	J032	1,654	-	-	-	-	-	185	-	-	185	132	-	132
ESTILL CO CONSERVATION DI	J033	29	-	-	-	-	-	3	-	-	3	2	-	2
GREATER LEX CONV&VISITOR	J034	1,403	-	-	-	-	-	157	-	-	157	112	-	112
FLEMING CO BD OF ED	J035	3,931	-	-	-	-	-	439	-	-	439	315	-	315
CITY OF FRANKFORT	J037	10,362	-	-	-	-	-	1,157	-	-	1,157	829	-	829
FULTON COUNTY BD OF EDUC	J038	1,311	-	-	-	-	-	146	-	-	146	105	-	105
GALLATIN CO BD OF EDUC	J039	3,037	-	-	-	-	-	339	-	-	339	243	-	243
CITY OF LANCASTER	J040	569	-	-	-	-	-	64	-	-	64	46	-	46
WILLIAMSTOWN INDEPNDNT SC	J041	2,090	-	-	-	-	-	233	-	-	233	167	-	167
GRAVES CO LIBRARY	J042	189	-	-	-	-	-	21	-	-	21	15	-	15
GRAYSON CO BD OF ED	J043	7,325	-	-	-	-	-	818	-	-	818	586	-	586
GREEN CO BD OF EDUCATION	J044	3,126	-	-	-	-	-	349	-	-	349	250	-	250
RUSSELL INDPNT BD OF ED	J045	3,283	-	-	-	-	-	366	-	-	366	263	-	263
HANCOCK CO BD EDUCATION	J046	3,372	-	-	-	-	-	376	-	-	376	270	-	270
HARDIN CO SOIL CN DIST	J047	34	-	-	-	-	-	4	-	-	4	3	-	3
HARLAN CO BD OF EDUCATION	J048	7,833	-	-	-	-	-	874	-	-	874	627	-	627
HARRISON CO BD OF ED	J049	5,352	-	-	-	-	-	597	-	-	597	428	-	428
HART CO BD OF ED	J050	4,353	-	-	-	-	-	486	-	-	486	348	-	348
HENDERSON PUBLIC LIBRARY	J051	1,192	-	-	-	-	-	133	-	-	133	95	-	95
EMINENCE INDEP BD OF EDUC	J052	998	-	-	-	-	-	111	-	-	111	80	-	80
HICKMAN CO BD OF ED	J053	1,608	-	-	-	-	-	179	-	-	179	129	-	129
HOPKINS CO BD OF ED	J054	12,868	-	-	-	-	-	1,436	-	-	1,436	1,030	-	1,030
JACKSON CO BD OF ED	J055	4,330	-	-	-	-	-	483	-	-	483	347	-	347
JEFF CO METRO SEWER DIST	J056	51,988	-	-	-	-	-	5,803	-	-	5,803	4,161	-	4,161
JESSAMINE CO BD OF ED	J057	14,689	-	-	-	-	-	1,640	-	-	1,640	1,176	-	1,176
PAINTSVILLE GAS/WATER SYS	J058	1,895	-	-	-	-	-	212	-	-	212	152	-	152
KENTON COUNTY AIRPORT BD	J059	21,871	-	-	-	-	-	2,441	-	-	2,441	1,751	-	1,751

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
KNOTT CO BD OF EDUCATION	J060	5,177	-	-	-	-	-	578	-	-	578	414	-	414
KNOX CO BD OF EDUCATION	J061	9,039	-	-	-	-	-	1,009	-	-	1,009	723	-	723
LARUE CO PUBLIC LIBRARY	J062	149	-	-	-	-	-	17	-	-	17	12	-	12
CITY OF LONDON	J063	2,560	-	-	-	-	-	286	-	-	286	205	-	205
LAWRENCE CO BD OF ED	J064	4,064	-	-	-	-	-	454	-	-	454	325	-	325
LEE CO BD OF ED	J065	2,163	-	-	-	-	-	241	-	-	241	173	-	173
LESLIE CO BD OF ED	J066	3,061	-	-	-	-	-	342	-	-	342	245	-	245
CITY OF WHITESBURG	J067	692	-	-	-	-	-	77	-	-	77	55	-	55
ELEC PLT BD OF VANCEBURG	J068	1,138	-	-	-	-	-	127	-	-	127	91	-	91
LINCOLN CO BD OF EDUC	J069	7,378	-	-	-	-	-	824	-	-	824	590	-	590
LIVINGSTON CO BD OF ED	J070	2,308	-	-	-	-	-	258	-	-	258	185	-	185
LOGAN CO BD OF EDUCATION	J071	5,821	-	-	-	-	-	650	-	-	650	466	-	466
LYON CO. PUBLIC LIBRARY	J072	144	-	-	-	-	-	16	-	-	16	12	-	12
PADUCAH WATER WORKS	J073	3,794	-	-	-	-	-	423	-	-	423	304	-	304
MCCREARY CO BD OF EDUCATN	J074	5,175	-	-	-	-	-	578	-	-	578	414	-	414
MCLEAN CO BD OF ED	J075	2,665	-	-	-	-	-	298	-	-	298	213	-	213
MADISON CO BD OF ED	J076	17,257	-	-	-	-	-	1,926	-	-	1,926	1,381	-	1,381
MAGOFFIN CO BD OF ED	J077	4,325	-	-	-	-	-	483	-	-	483	346	-	346
MARION CO BD OF EDUCATION	J078	4,839	-	-	-	-	-	540	-	-	540	387	-	387
MARSHALL COUNTY BD OF ED	J079	7,272	-	-	-	-	-	812	-	-	812	582	-	582
MARTIN CO BD OF ED	J080	4,890	-	-	-	-	-	546	-	-	546	391	-	391
MASON CO BD OF ED	J081	4,354	-	-	-	-	-	486	-	-	486	348	-	348
MEADE CO PUBLIC LIBRARY	J082	327	-	-	-	-	-	37	-	-	37	26	-	26
MENIFEE CO BD OF ED	J083	1,923	-	-	-	-	-	215	-	-	215	154	-	154
CITY OF HARRODSBURG	J084	2,732	-	-	-	-	-	305	-	-	305	219	-	219
METCALFE CO BD OF ED	J085	3,157	-	-	-	-	-	352	-	-	352	253	-	253
MONROE CO BOARD OF ED	J086	3,990	-	-	-	-	-	445	-	-	445	319	-	319
MT STERLING WATER WORKS	J087	1,777	-	-	-	-	-	198	-	-	198	142	-	142
MORGAN CO BD OF EDUCATION	J088	3,978	-	-	-	-	-	444	-	-	444	318	-	318
MUHLENBERG CO LIB BD DIST	J089	682	-	-	-	-	-	76	-	-	76	55	-	55
CITY OF BARDSTOWN	J090	5,674	-	-	-	-	-	633	-	-	633	454	-	454
NICHOLAS CO BD OF ED	J091	1,890	-	-	-	-	-	211	-	-	211	151	-	151
OHIO CO BD OF ED	J092	7,512	-	-	-	-	-	839	-	-	839	601	-	601
OLDHAM COUNTY BD OF ED	J093	21,245	-	-	-	-	-	2,371	-	-	2,371	1,700	-	1,700
OWEN CO BD OF ED	J094	3,162	-	-	-	-	-	353	-	-	353	253	-	253
OWSLEY CO BD OF EDUCATION	J095	2,630	-	-	-	-	-	294	-	-	294	211	-	211
PENDLETON CO BD OF ED	J096	4,314	-	-	-	-	-	482	-	-	482	345	-	345
HAZARD CITY SCHOOLS	J097	1,123	-	-	-	-	-	125	-	-	125	90	-	90
PIKE CO BD OF EDUCATION	J098	20,234	-	-	-	-	-	2,259	-	-	2,259	1,620	-	1,620
POWELL CO BD OF EDUCATION	J099	4,391	-	-	-	-	-	490	-	-	490	351	-	351
CITY OF SOMERSET	J100	8,350	-	-	-	-	-	932	-	-	932	668	-	668
ROBERTSON CO BD OF ED	J101	509	-	-	-	-	-	57	-	-	57	41	-	41
ROCKCASTLE CO BD OF ED	J102	5,396	-	-	-	-	-	602	-	-	602	432	-	432
ROWAN CO BD OF ED	J103	6,100	-	-	-	-	-	681	-	-	681	488	-	488
RUSSELL CO BD OF ED	J104	5,035	-	-	-	-	-	562	-	-	562	403	-	403
SCOTT CO BOARD OF ED	J105	14,716	-	-	-	-	-	1,643	-	-	1,643	1,178	-	1,178
SHELBY CO LIBRARY	J106	422	-	-	-	-	-	47	-	-	47	34	-	34
SIMPSON CO BD OF ED	J107	5,233	-	-	-	-	-	584	-	-	584	419	-	419
SPENCER CO BD OF EDUC	J108	5,201	-	-	-	-	-	581	-	-	581	416	-	416

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
TAYLOR CO BD OF ED	J109	4,399	-	-	-	-	-	-	491	-	-	491	352	-	352
TODD CO BD OF ED	J110	4,078	-	-	-	-	-	-	455	-	-	455	326	-	326
TRIGG CO BD OF ED	J111	3,909	-	-	-	-	-	-	436	-	-	436	313	-	313
TRIMBLE CO BD OF ED	J112	3,002	-	-	-	-	-	-	335	-	-	335	240	-	240
CITY OF MORGANFIELD	J113	2,403	-	-	-	-	-	-	268	-	-	268	192	-	192
SPRINGFIELD WATER & SEWER	J115	851	-	-	-	-	-	-	95	-	-	95	68	-	68
CITY OF SEBREE	J117	384	-	-	-	-	-	-	43	-	-	43	31	-	31
CITY OF CORBIN	J118	2,355	-	-	-	-	-	-	263	-	-	263	188	-	188
WOLFE CO BD OF EDUCATION	J119	2,225	-	-	-	-	-	-	248	-	-	248	178	-	178
WOODFORD CO BD OF ED	J120	7,701	-	-	-	-	-	-	860	-	-	860	616	-	616
PENNYRILE NAR TASK FORCE	J124	249	-	-	-	-	-	-	28	-	-	28	20	-	20
LEX-FAY CO HUM RIGHTS COM	J134	265	-	-	-	-	-	-	30	-	-	30	21	-	21
FLEMING CO EMS	J135	491	-	-	-	-	-	-	55	-	-	55	39	-	39
CITY OF EARLINGTON	J154	365	-	-	-	-	-	-	41	-	-	41	29	-	29
CITY OF JEFFERSONTOWN	J156	3,722	-	-	-	-	-	-	415	-	-	415	298	-	298
LEBANON HOUSING AUTHORITY	J178	339	-	-	-	-	-	-	38	-	-	38	27	-	27
MARSHALL CO TOURIST COMM	J179	111	-	-	-	-	-	-	12	-	-	12	9	-	9
CITY OF BLOOMFIELD	J190	281	-	-	-	-	-	-	31	-	-	31	22	-	22
SOMERSET-PULASKI CONV & V	J200	146	-	-	-	-	-	-	16	-	-	16	12	-	12
FRONTIER HOUSING INC	J203	870	-	-	-	-	-	-	97	-	-	97	70	-	70
GEORGETOWN-SCOTT CO P COM	J205	547	-	-	-	-	-	-	61	-	-	61	44	-	44
BOYD CO AMBULANCE SERVICE	J210	73	-	-	-	-	-	-	8	-	-	8	6	-	6
COMM ACTION SOUTHERN KY	J214	6,388	-	-	-	-	-	-	713	-	-	713	511	-	511
CITY OF PROVIDENCE	J217	1,870	-	-	-	-	-	-	209	-	-	209	150	-	150
CAMPBELL CO PUBLIC LIBRAR	J219	2,072	-	-	-	-	-	-	231	-	-	231	166	-	166
HOUSING AUTH OF HOPKINSVL	J224	1,203	-	-	-	-	-	-	134	-	-	134	96	-	96
LFUC HOUSING AUTHORITY	J234	3,550	-	-	-	-	-	-	396	-	-	396	284	-	284
CITY OF ST MATTHEWS	J256	1,996	-	-	-	-	-	-	223	-	-	223	160	-	160
CITY OF PARK HILLS	J259	169	-	-	-	-	-	-	19	-	-	19	13	-	13
SCOTT CO SOIL CONSER DIST	J305	99	-	-	-	-	-	-	11	-	-	11	8	-	8
CANNONSBURG WATER DIST	J310	496	-	-	-	-	-	-	55	-	-	55	40	-	40
BOWL GRN WARREN AIRPRT BD	J314	330	-	-	-	-	-	-	37	-	-	37	26	-	26
PROVIDENCE MUN HOUSING AU	J317	176	-	-	-	-	-	-	20	-	-	20	14	-	14
CITY OF ALEXANDRIA	J319	738	-	-	-	-	-	-	82	-	-	82	59	-	59
CITY OF OAK GROVE	J324	1,523	-	-	-	-	-	-	170	-	-	170	122	-	122
CENTRAL KY ED COOPERATIVE	J334	119	-	-	-	-	-	-	13	-	-	13	10	-	10
CITY OF WEST BUCHEL	J356	312	-	-	-	-	-	-	35	-	-	35	25	-	25
CITY OF FORT WRIGHT	J359	452	-	-	-	-	-	-	50	-	-	50	36	-	36
GEORGETOWN HOUSING AUTHOR	J405	756	-	-	-	-	-	-	84	-	-	84	60	-	60
WARREN CO PLANNING COMM	J414	783	-	-	-	-	-	-	87	-	-	87	63	-	63
WEBSTER CO CONSER DIST	J417	36	-	-	-	-	-	-	4	-	-	4	3	-	3
CITY OF COLD SPRING	J419	397	-	-	-	-	-	-	44	-	-	44	32	-	32
CITY OF CROFTON	J424	114	-	-	-	-	-	-	13	-	-	13	9	-	9
KY LEAGUE OF CITIES	J434	6,466	-	-	-	-	-	-	722	-	-	722	518	-	518
CITY OF SHIVELY	J456	660	-	-	-	-	-	-	74	-	-	74	53	-	53
N KY AREA PLAN COMMISSION	J459	3,166	-	-	-	-	-	-	353	-	-	353	253	-	253
CITY OF CATLETTSBURG	J510	408	-	-	-	-	-	-	46	-	-	46	33	-	33
BARREN RIVER AREA DEV	J514	2,194	-	-	-	-	-	-	245	-	-	245	176	-	176
NORTHERN KY COOP ED SER	J519	1,060	-	-	-	-	-	-	118	-	-	118	85	-	85

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
HOPKINSVILLE S W AUTHORI	J524	2,286	-	-	-	-	-	255	-	-	255	183	-	183
BLUEGRASS AREA DEV DISRIC	J534	4,975	-	-	-	-	-	555	-	-	555	398	-	398
LOUISVILLE CONV BUREAU	J556	6,009	-	-	-	-	-	671	-	-	671	481	-	481
CITY OF CRESCENT SPRINGS	J559	366	-	-	-	-	-	41	-	-	41	29	-	29
BOYD CO CONSERVATION DIST	J610	46	-	-	-	-	-	5	-	-	5	4	-	4
BOWL GRN CONV & VISIT BUR	J614	464	-	-	-	-	-	52	-	-	52	37	-	37
CITY OF FORT THOMAS	J619	2,248	-	-	-	-	-	251	-	-	251	180	-	180
OHIO VALLEY ED COOP	J656	2,508	-	-	-	-	-	280	-	-	280	201	-	201
BIG SANDY WATER DISTRICT	J710	459	-	-	-	-	-	51	-	-	51	37	-	37
BOWLING GR/WARREN COMM ED	J714	403	-	-	-	-	-	45	-	-	45	32	-	32
CITY OF SOUTHGATE	J719	436	-	-	-	-	-	49	-	-	49	35	-	35
ACCESS TO JUSTICE FNDTION	J734	236	-	-	-	-	-	26	-	-	26	19	-	19
CITY OF PROSPECT	J756	336	-	-	-	-	-	37	-	-	37	27	-	27
N KY COMMUNITY ACT COMM	J759	3,233	-	-	-	-	-	361	-	-	361	259	-	259
HOUSING AUTH OF ASHLAND	J810	756	-	-	-	-	-	84	-	-	84	60	-	60
HOUSING AUTH BOWLING GRN	J814	2,137	-	-	-	-	-	239	-	-	239	171	-	171
CITY OF BELLEVUE	J819	843	-	-	-	-	-	94	-	-	94	67	-	67
KY LEGAL SERVICE PROGRAMS	J834	354	-	-	-	-	-	40	-	-	40	28	-	28
LOUISVILLE WATER COMPANY	J856	40,420	-	-	-	-	-	4,512	-	-	4,512	3,235	-	3,235
CITY OF VILLA HILLS	J859	372	-	-	-	-	-	41	-	-	41	30	-	30
SANITATION DISTRICT #4	J910	470	-	-	-	-	-	52	-	-	52	38	-	38
BOWLING GRN HUM RIGHT COM	J914	99	-	-	-	-	-	11	-	-	11	8	-	8
CITY OF DAYTON	J919	522	-	-	-	-	-	58	-	-	58	42	-	42
OKOLONA FIRE DISTRICT	J956	61	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF INDEPENDENCE	J959	1,099	-	-	-	-	-	123	-	-	123	88	-	88
CITY OF COLUMBIA	K001	848	-	-	-	-	-	95	-	-	95	68	-	68
ALLEN CO BD OF ED	K002	5,251	-	-	-	-	-	586	-	-	586	420	-	420
ANDERSON CO BD OF ED	K003	6,198	-	-	-	-	-	692	-	-	692	496	-	496
CITY OF WICKLIFFE	K004	253	-	-	-	-	-	28	-	-	28	20	-	20
BARREN CO BD OF EDUCATION	K005	8,724	-	-	-	-	-	974	-	-	974	698	-	698
CITY OF OWINGSVILLE	K006	535	-	-	-	-	-	60	-	-	60	43	-	43
BELL CO BD OF ED	K007	5,390	-	-	-	-	-	602	-	-	602	431	-	431
PARIS BD OF EDUCATION	K009	1,470	-	-	-	-	-	164	-	-	164	118	-	118
CITY OF ASHLAND	K010	10,328	-	-	-	-	-	1,153	-	-	1,153	827	-	827
CITY OF DANVILLE	K011	3,456	-	-	-	-	-	386	-	-	386	277	-	277
AUGUSTA BD OF ED	K012	462	-	-	-	-	-	52	-	-	52	37	-	37
JACKSON CITY SCHOOLS	K013	863	-	-	-	-	-	96	-	-	96	69	-	69
CLOVERPORT INDEPENDENT SC	K014	833	-	-	-	-	-	93	-	-	93	67	-	67
BULLITT CO PUBLIC LIBRARY	K015	1,369	-	-	-	-	-	153	-	-	153	110	-	110
CITY OF MORGANTOWN	K016	959	-	-	-	-	-	107	-	-	107	77	-	77
GEORGE COON PUBLIC LIBRAR	K017	150	-	-	-	-	-	17	-	-	17	12	-	12
CITY OF MURRAY	K018	5,702	-	-	-	-	-	637	-	-	637	456	-	456
CITY OF NEWPORT	K019	2,422	-	-	-	-	-	270	-	-	270	194	-	194
CARLISLE CO BD OF ED	K020	1,261	-	-	-	-	-	141	-	-	141	101	-	101
CARROLL CO PUBLIC LIBRARY	K021	407	-	-	-	-	-	45	-	-	45	33	-	33
CARTER CO EMER AMBUL DIST	K022	2,154	-	-	-	-	-	240	-	-	240	172	-	172
CASEY CO AMBULANCE SERV	K023	579	-	-	-	-	-	65	-	-	65	46	-	46
CLARK CO LIBRARY BD	K025	1,154	-	-	-	-	-	129	-	-	129	92	-	92
CITY OF MANCHESTER	K026	1,229	-	-	-	-	-	137	-	-	137	98	-	98

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
CLINTON CO PUBLIC LIBRARY	K027	88	-	-	-	-	-	10	-	-	10	7	-	7
CITY OF MARION	K028	1,288	-	-	-	-	-	144	-	-	144	103	-	103
CITY OF BURKESVILLE	K029	700	-	-	-	-	-	78	-	-	78	56	-	56
OWENSBORO BD OF ED	K030	10,291	-	-	-	-	-	1,149	-	-	1,149	824	-	824
ELLIOTT CO AMB SERVICE	K032	885	-	-	-	-	-	99	-	-	99	71	-	71
ESTILL CO BD OF EDUCATION	K033	4,530	-	-	-	-	-	506	-	-	506	363	-	363
LEX/FAYETTE URBAN CO GOVT	K034	87,790	-	-	-	-	-	9,800	-	-	9,800	7,027	-	7,027
LICKING VALLEY COM ACTION	K035	2,818	-	-	-	-	-	315	-	-	315	226	-	226
FLOYD CO SCHOOLS	K036	12,015	-	-	-	-	-	1,341	-	-	1,341	962	-	962
FULTON CITY SCHOOLS	K038	960	-	-	-	-	-	107	-	-	107	77	-	77
GALLATIN CO PUBLIC LIB	K039	258	-	-	-	-	-	29	-	-	29	21	-	21
GARRARD CO BD OF ED	K040	4,353	-	-	-	-	-	486	-	-	486	348	-	348
CITY OF WILLIAMSTOWN	K041	2,389	-	-	-	-	-	267	-	-	267	191	-	191
GRAVES CO BD OF ED	K042	7,356	-	-	-	-	-	821	-	-	821	589	-	589
CITY OF LEITCHFIELD	K043	1,745	-	-	-	-	-	195	-	-	195	140	-	140
CITY OF GREENSBURG	K044	1,024	-	-	-	-	-	114	-	-	114	82	-	82
GREENUP CO BD OF ED	K045	5,451	-	-	-	-	-	608	-	-	608	436	-	436
CITY OF HAWESVILLE	K046	399	-	-	-	-	-	44	-	-	44	32	-	32
HARDIN CO BD OF ED	K047	25,525	-	-	-	-	-	2,849	-	-	2,849	2,043	-	2,043
HARLAN INDEPENDENT SCHOOL	K048	1,060	-	-	-	-	-	118	-	-	118	85	-	85
CITY OF CYNTHIANA	K049	1,889	-	-	-	-	-	211	-	-	211	151	-	151
CAVERNA INDEPENDENT SCH	K050	1,366	-	-	-	-	-	152	-	-	152	109	-	109
HENRY CO BD OF EDUCATION	K052	3,649	-	-	-	-	-	407	-	-	407	292	-	292
JACKSON CO CONSERV DIST	K055	50	-	-	-	-	-	6	-	-	6	4	-	4
JESSAMINE CO PUBLIC LIBRA	K057	1,320	-	-	-	-	-	147	-	-	147	106	-	106
JOHNSON CO BD OF ED	K058	6,452	-	-	-	-	-	720	-	-	720	516	-	516
LKLP COMM ACTION COUNCIL	K060	11,375	-	-	-	-	-	1,270	-	-	1,270	910	-	910
BARBOURVILLE CITY SCHOOLS	K061	1,084	-	-	-	-	-	121	-	-	121	87	-	87
LARUE CO BD OF EDUCATION	K062	3,632	-	-	-	-	-	405	-	-	405	291	-	291
LONDON UTILITY COMM	K063	1,705	-	-	-	-	-	190	-	-	190	136	-	136
CITY OF LOUISA	K064	595	-	-	-	-	-	66	-	-	66	48	-	48
CITY OF BEATYVILLE	K065	1,027	-	-	-	-	-	115	-	-	115	82	-	82
LESLIE CO PUBLIC LIBRARY	K066	334	-	-	-	-	-	37	-	-	37	27	-	27
LETCHER CO BD OF ED	K067	6,536	-	-	-	-	-	730	-	-	730	523	-	523
LEWIS CO BD OF ED	K068	3,925	-	-	-	-	-	438	-	-	438	314	-	314
LINCOLN CO PUBLIC LIBRARY	K069	245	-	-	-	-	-	27	-	-	27	20	-	20
LIVINGSTON CO CONSERV DIS	K070	47	-	-	-	-	-	5	-	-	5	4	-	4
CITY OF RUSSELLVILLE	K071	2,659	-	-	-	-	-	297	-	-	297	213	-	213
LYON CO BD OF EDUCATION	K072	1,672	-	-	-	-	-	187	-	-	187	134	-	134
PADUCAH BOARD OF ED	K073	6,962	-	-	-	-	-	777	-	-	777	557	-	557
MCCREARY CO WATER DIST	K074	1,377	-	-	-	-	-	154	-	-	154	110	-	110
CITY OF CALHOUN	K075	395	-	-	-	-	-	44	-	-	44	32	-	32
MAGOFFIN CO LIBRARY	K077	72	-	-	-	-	-	8	-	-	8	6	-	6
CITY OF LEBANON	K078	1,516	-	-	-	-	-	169	-	-	169	121	-	121
CITY OF BENTON	K079	1,964	-	-	-	-	-	219	-	-	219	157	-	157
MARTIN COUNTY LIBRARY	K080	189	-	-	-	-	-	21	-	-	21	15	-	15
MAYSVILLE UTILITY COMM	K081	1,160	-	-	-	-	-	129	-	-	129	93	-	93
CITY OF MULDRAGH	K082	458	-	-	-	-	-	51	-	-	51	37	-	37
CITY OF FRENCHBURG	K083	297	-	-	-	-	-	33	-	-	33	24	-	24

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
METCALFE HEALTH CARE CTN	K085	2,493	-	-	-	-	-	-	278	-	-	278	200	-	200
MONROE CO CONSERV DIST	K086	69	-	-	-	-	-	-	8	-	-	8	5	-	5
MONTGOMERY CO BD OF ED	K087	7,936	-	-	-	-	-	-	886	-	-	886	635	-	635
GATEWAY COMM SER ORGANIZ	K088	2,974	-	-	-	-	-	-	332	-	-	332	238	-	238
MUHLENBERG CO BD OF ED	K089	11,242	-	-	-	-	-	-	1,255	-	-	1,255	900	-	900
NELSON COUNTY BD OF ED	K090	8,201	-	-	-	-	-	-	915	-	-	915	656	-	656
CITY OF CARLISLE	K091	1,075	-	-	-	-	-	-	120	-	-	120	86	-	86
OHIO CO LIBRARY	K092	464	-	-	-	-	-	-	52	-	-	52	37	-	37
OLDHAM CO LIBRARY BD	K093	1,023	-	-	-	-	-	-	114	-	-	114	82	-	82
OWEN CO PUBLIC LIBRARY	K094	366	-	-	-	-	-	-	41	-	-	41	29	-	29
OWSLEY CO PUBLIC LIBRARY	K095	118	-	-	-	-	-	-	13	-	-	13	9	-	9
PENDLETON CO LIBRARY	K096	268	-	-	-	-	-	-	30	-	-	30	21	-	21
PERRY CO BD OF EDUCATION	K097	8,081	-	-	-	-	-	-	902	-	-	902	647	-	647
PIKEVILLE INDEPENDENT SCH	K098	1,730	-	-	-	-	-	-	193	-	-	193	138	-	138
CITY OF STANTON	K099	304	-	-	-	-	-	-	34	-	-	34	24	-	24
SOMERSET BD OF EDUCATION	K100	2,196	-	-	-	-	-	-	245	-	-	245	176	-	176
CITY OF MOUNT OLIVET	K101	57	-	-	-	-	-	-	6	-	-	6	5	-	5
ROCKCASTLE CONSERV DIST	K102	30	-	-	-	-	-	-	3	-	-	3	2	-	2
CITY OF MOREHEAD	K103	1,815	-	-	-	-	-	-	203	-	-	203	145	-	145
RUSSELL CO CONS DIST	K104	39	-	-	-	-	-	-	4	-	-	4	3	-	3
CITY OF GEORGETOWN	K105	3,940	-	-	-	-	-	-	440	-	-	440	315	-	315
CITY OF SHELBYVILLE	K106	2,018	-	-	-	-	-	-	225	-	-	225	162	-	162
FRANKLIN/SIMPSON PARKS BD	K107	212	-	-	-	-	-	-	24	-	-	24	17	-	17
CITY OF TAYLORSVILLE	K108	1,103	-	-	-	-	-	-	123	-	-	123	88	-	88
CAMPBELLSVLE MUN WTR&SEWR	K109	1,760	-	-	-	-	-	-	196	-	-	196	141	-	141
TODD COUNTY WATER DIST	K110	376	-	-	-	-	-	-	42	-	-	42	30	-	30
CITY OF CADIZ	K111	1,226	-	-	-	-	-	-	137	-	-	137	98	-	98
TRIMBLE CO LIBRARY	K112	209	-	-	-	-	-	-	23	-	-	23	17	-	17
UNION CO BD OF EDUCATION	K113	5,074	-	-	-	-	-	-	566	-	-	566	406	-	406
CITY OF BOWLING GREEN	K114	13,397	-	-	-	-	-	-	1,495	-	-	1,495	1,072	-	1,072
CITY OF SPRINGFIELD	K115	747	-	-	-	-	-	-	83	-	-	83	60	-	60
WAYNE CO BD OF ED	K116	6,349	-	-	-	-	-	-	709	-	-	709	508	-	508
WEBSTER CO PUBLIC LIBRARY	K117	229	-	-	-	-	-	-	26	-	-	26	18	-	18
WHITLEY CO BD OF ED	K118	9,229	-	-	-	-	-	-	1,030	-	-	1,030	739	-	739
WOLFE COUNTY LIBRARY	K119	58	-	-	-	-	-	-	6	-	-	6	5	-	5
CITY OF VERSAILLES	K120	2,874	-	-	-	-	-	-	321	-	-	321	230	-	230
KY MAGISTRATES/COMM ASSOC	K137	213	-	-	-	-	-	-	24	-	-	24	17	-	17
GRANT CO PLANNING COMM	K141	68	-	-	-	-	-	-	8	-	-	8	5	-	5
WESTERN LEWIS-RECTORVILLE	K181	244	-	-	-	-	-	-	27	-	-	27	19	-	19
GREEN RIVER EDUC COOP	K214	340	-	-	-	-	-	-	38	-	-	38	27	-	27
NORTHERN KY WATER SER DIS	K219	10,823	-	-	-	-	-	-	1,208	-	-	1,208	866	-	866
KY CO JUDGE/EX ASSOC	K237	240	-	-	-	-	-	-	27	-	-	27	19	-	19
JEFFERSONTOWN FIRE DIST	K256	59	-	-	-	-	-	-	7	-	-	7	5	-	5
KY LEGAL AID	K314	2,494	-	-	-	-	-	-	278	-	-	278	200	-	200
MT WASHINGTON FIRE P DIST	K315	64	-	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF SILVER GROVE	K319	148	-	-	-	-	-	-	17	-	-	17	12	-	12
KY COUNCIL OF ADD'S	K337	130	-	-	-	-	-	-	14	-	-	14	10	-	10
ST MATTHEWS FIRE DIST.	K356	59	-	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF SMITHS GROVE	K414	47	-	-	-	-	-	-	5	-	-	5	4	-	4

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
ALEXANDRIA FIRE DISTRICT	K419	12	-	-	-	-	-	-	1	-	-	1	1	-	1
CITY OF LAKESIDE PARK	K459	62	-	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF MELBOURNE	K519	43	-	-	-	-	-	-	5	-	-	5	3	-	3
CITY OF TAYLOR MILL	K559	640	-	-	-	-	-	-	71	-	-	71	51	-	51
WARREN CO PUBLIC LIBRARY	K614	1,464	-	-	-	-	-	-	163	-	-	163	117	-	117
CAMPBELL CO CONS DISPATCH	K619	1,505	-	-	-	-	-	-	168	-	-	168	120	-	120
MCMAHAN FIRE PRO DIST 14	K656	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CITY OF EDGEWOOD	K659	776	-	-	-	-	-	-	87	-	-	87	62	-	62
CENTRAL CAMPBELL CO FIRE	K719	42	-	-	-	-	-	-	5	-	-	5	3	-	3
LAKESIDE/CRESTVIEWHLS POL	K759	63	-	-	-	-	-	-	7	-	-	7	5	-	5
HIGHVIEW FIRE DISTRICT	K856	66	-	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF FORT MITCHELL	K859	779	-	-	-	-	-	-	87	-	-	87	62	-	62
CITY OF MEADOW VALE	K956	1	-	-	-	-	-	-	0	-	-	0	0	-	0
HOUSING AUTH OF COVINGTON	K959	1,933	-	-	-	-	-	-	216	-	-	216	155	-	155
ADAIR CO AMBULANCE SER	L001	29	-	-	-	-	-	-	3	-	-	3	2	-	2
ALLEN CO CONSERVATION DIS	L002	51	-	-	-	-	-	-	6	-	-	6	4	-	4
ANDERSON PUBLIC LIBRARY	L003	417	-	-	-	-	-	-	47	-	-	47	33	-	33
CITY OF BARLOW	L004	212	-	-	-	-	-	-	24	-	-	24	17	-	17
CITY OF GLASGOW	L005	4,141	-	-	-	-	-	-	462	-	-	462	331	-	331
BATH CO WATER DISTRICT	L006	438	-	-	-	-	-	-	49	-	-	49	35	-	35
BELL CO COURT CLERK	L007	428	-	-	-	-	-	-	48	-	-	48	34	-	34
BOONE CO BD OF ED	L008	34,098	-	-	-	-	-	-	3,806	-	-	3,806	2,729	-	2,729
CITY OF PARIS	L009	4,908	-	-	-	-	-	-	548	-	-	548	393	-	393
FIVCO AREA DEVELOPMT DIST	L010	1,007	-	-	-	-	-	-	112	-	-	112	81	-	81
DANVILLE BOYLE CO REC	L011	240	-	-	-	-	-	-	27	-	-	27	19	-	19
BRACKEN COUNTY PUB LIBRAR	L012	116	-	-	-	-	-	-	13	-	-	13	9	-	9
BREATHITT CO PUBLIC LIB	L013	194	-	-	-	-	-	-	22	-	-	22	16	-	16
BRECKINRIDGE CO CLERK OFF	L014	416	-	-	-	-	-	-	46	-	-	46	33	-	33
CITY OF MT WASHINGTON	L015	1,670	-	-	-	-	-	-	186	-	-	186	134	-	134
BUTLER CO AMBULANCE SVC	L016	740	-	-	-	-	-	-	83	-	-	83	59	-	59
CALDWELL COUNTY EMS	L017	664	-	-	-	-	-	-	74	-	-	74	53	-	53
MURRAY PUBLIC SCHOOLS	L018	4,006	-	-	-	-	-	-	447	-	-	447	321	-	321
BALLARD/CARLISLE/LIV PB L	L020	28	-	-	-	-	-	-	3	-	-	3	2	-	2
CITY OF CARROLLTON	L021	1,629	-	-	-	-	-	-	182	-	-	182	130	-	130
NORTHEAST KY CAA	L022	2,678	-	-	-	-	-	-	299	-	-	299	214	-	214
CITY OF LIBERTY	L023	962	-	-	-	-	-	-	107	-	-	107	77	-	77
HOPKINSVLE CHRIST LIBRARY	L024	215	-	-	-	-	-	-	24	-	-	24	17	-	17
CITY OF WINCHESTER	L025	2,577	-	-	-	-	-	-	288	-	-	288	206	-	206
DANIEL BOONE COMM AGENCY	L026	3,289	-	-	-	-	-	-	367	-	-	367	263	-	263
CITY OF ALBANY	L027	1,479	-	-	-	-	-	-	165	-	-	165	118	-	118
CRITTENDEN/LIV CO WAT DIS	L028	559	-	-	-	-	-	-	62	-	-	62	45	-	45
CUMBERLAND CO SOIL & WAT	L029	36	-	-	-	-	-	-	4	-	-	4	3	-	3
EDMONSON CO AMBULANCE DIS	L031	186	-	-	-	-	-	-	21	-	-	21	15	-	15
SANDY HOOK WATER DISTRICT	L032	219	-	-	-	-	-	-	24	-	-	24	18	-	18
CITY OF IRVINE	L033	577	-	-	-	-	-	-	64	-	-	64	46	-	46
CITY OF FLEMINGSBURG	L035	843	-	-	-	-	-	-	94	-	-	94	67	-	67
FLOYD CO LIBRARY	L036	358	-	-	-	-	-	-	40	-	-	40	29	-	29
FULTON CO LIBRARY	L038	168	-	-	-	-	-	-	19	-	-	19	13	-	13
CITY OF WARSAW	L039	221	-	-	-	-	-	-	25	-	-	25	18	-	18

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
GRANT CO PUBLIC LIBRARY	L041	493	-	-	-	-	-	-	55	-	-	55	39	-	39
MAYFIELD CITY SCHOOLS	L042	3,506	-	-	-	-	-	-	391	-	-	391	281	-	281
LEITCHFIELD UTILITY COMM	L043	1,625	-	-	-	-	-	-	181	-	-	181	130	-	130
GREEN CO AMBULANCE SVC	L044	198	-	-	-	-	-	-	22	-	-	22	16	-	16
RACELAND BOARD OF EDUC	L045	1,401	-	-	-	-	-	-	156	-	-	156	112	-	112
HANCOCK CO PUBLIC LIBRARY	L046	223	-	-	-	-	-	-	25	-	-	25	18	-	18
WEST POINT INDEPENDENT SC	L047	286	-	-	-	-	-	-	32	-	-	32	23	-	23
CYNTHIANA/HARRISON LIBRAR	L049	336	-	-	-	-	-	-	38	-	-	38	27	-	27
CITY OF MUNFORDVILLE	L050	381	-	-	-	-	-	-	43	-	-	43	31	-	31
HENDERSON CO WATER DIST	L051	564	-	-	-	-	-	-	63	-	-	63	45	-	45
CITY OF EMINENCE	L052	525	-	-	-	-	-	-	59	-	-	59	42	-	42
DAWSON SPRINGS PUBLIC SCH	L054	1,131	-	-	-	-	-	-	126	-	-	126	91	-	91
CITY OF NICHOLASVILLE	L057	6,238	-	-	-	-	-	-	696	-	-	696	499	-	499
PAINTSVILLE BD OF ED	L058	1,374	-	-	-	-	-	-	153	-	-	153	110	-	110
KNOTT CO SOIL CONV DIST	L060	34	-	-	-	-	-	-	4	-	-	4	3	-	3
CITY OF BARBOURVILLE	L061	577	-	-	-	-	-	-	64	-	-	64	46	-	46
CITY OF HODGENVILLE	L062	1,033	-	-	-	-	-	-	115	-	-	115	83	-	83
LAUREL CO PUBLIC LIB DIST	L063	1,139	-	-	-	-	-	-	127	-	-	127	91	-	91
LOUISA WATER & SEWER COMM	L064	799	-	-	-	-	-	-	89	-	-	89	64	-	64
LEE CO PUBLIC LIBRARY	L065	101	-	-	-	-	-	-	11	-	-	11	8	-	8
CITY OF HYDEN	L066	194	-	-	-	-	-	-	22	-	-	22	16	-	16
LETCHER COUNTY CONS DIST	L067	36	-	-	-	-	-	-	4	-	-	4	3	-	3
HOUSING AUTH OF VANCEBURG	L068	129	-	-	-	-	-	-	14	-	-	14	10	-	10
STANFORD WATER COMMISSION	L069	694	-	-	-	-	-	-	77	-	-	77	56	-	56
KY WESTERN WATERLAND	L070	109	-	-	-	-	-	-	12	-	-	12	9	-	9
RUSSELLVILLE CITY SCHOOLS	L071	1,832	-	-	-	-	-	-	205	-	-	205	147	-	147
CITY OF EDDYVILLE	L072	766	-	-	-	-	-	-	86	-	-	86	61	-	61
CITY OF PADUCAH	L073	10,579	-	-	-	-	-	-	1,181	-	-	1,181	847	-	847
HOUSING AUTH MCREARY CO	L074	174	-	-	-	-	-	-	19	-	-	19	14	-	14
CITY OF LIVERMORE	L075	265	-	-	-	-	-	-	30	-	-	30	21	-	21
BEREA BD OF ED	L076	2,031	-	-	-	-	-	-	227	-	-	227	163	-	163
CITY OF SALYERSVILLE	L077	703	-	-	-	-	-	-	78	-	-	78	56	-	56
MARION FREE PUBLIC LIBRAR	L078	323	-	-	-	-	-	-	36	-	-	36	26	-	26
MARSHALL CO SOIL & WATER	L079	33	-	-	-	-	-	-	4	-	-	4	3	-	3
MARTIN CO CONSERV DIST	L080	31	-	-	-	-	-	-	4	-	-	4	3	-	3
MEADE CO BD OF ED	L082	8,883	-	-	-	-	-	-	992	-	-	992	711	-	711
MENIFEE CO PUBLIC LIBRARY	L083	71	-	-	-	-	-	-	8	-	-	8	6	-	6
BURGIN INDEPENDENT SCH	L084	765	-	-	-	-	-	-	85	-	-	85	61	-	61
METCALFE CO PUBLIC LIB	L085	165	-	-	-	-	-	-	18	-	-	18	13	-	13
CITY OF TOMPKINSVILLE	L086	607	-	-	-	-	-	-	68	-	-	68	49	-	49
MONTGOMERY CO SAN DIST #2	L087	73	-	-	-	-	-	-	8	-	-	8	6	-	6
MORGAN COUNTY LIBRARY	L088	131	-	-	-	-	-	-	15	-	-	15	11	-	11
CITY OF NEW HAVEN	L090	111	-	-	-	-	-	-	12	-	-	12	9	-	9
NICHOLAS COUNTY LIBRARY	L091	73	-	-	-	-	-	-	8	-	-	8	6	-	6
OHIO CO WATER DIST	L092	958	-	-	-	-	-	-	107	-	-	107	77	-	77
LAGRANGE UTILITY COMM	L093	632	-	-	-	-	-	-	71	-	-	71	51	-	51
PENDLETON COUNTY WATER	L096	459	-	-	-	-	-	-	51	-	-	51	37	-	37
POWELLS VALLEY WATER DIST	L099	315	-	-	-	-	-	-	35	-	-	35	25	-	25
SCIENCE HILL BD OF ED	L100	716	-	-	-	-	-	-	80	-	-	80	57	-	57

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
CITY OF MOUNT VERNON	L102	1,431	-	-	-	-	-	-	160	-	-	160	115	-	115
MOREHEAD UTILITY PLANT BD	L103	1,936	-	-	-	-	-	-	216	-	-	216	155	-	155
LAKE CUMBERLAND ADD	L104	4,191	-	-	-	-	-	-	468	-	-	468	335	-	335
GEORGETOWN/SCOTT CO PARKS	L105	1,006	-	-	-	-	-	-	112	-	-	112	81	-	81
TRIPLE S PLANNING & ZONIN	L106	155	-	-	-	-	-	-	17	-	-	17	12	-	12
CITY OF FRANKLIN	L107	2,921	-	-	-	-	-	-	326	-	-	326	234	-	234
CAMPBELLSVILLE CITY SCHOO	L109	1,895	-	-	-	-	-	-	212	-	-	212	152	-	152
CITY OF ELKTON	L110	689	-	-	-	-	-	-	77	-	-	77	55	-	55
HOUSING AUTH OF CADIZ	L111	214	-	-	-	-	-	-	24	-	-	24	17	-	17
CITY OF BEDFORD	L112	92	-	-	-	-	-	-	10	-	-	10	7	-	7
UNION CO PLANNING COMM	L113	163	-	-	-	-	-	-	18	-	-	18	13	-	13
WARREN COUNTY BD OF ED	L114	21,406	-	-	-	-	-	-	2,389	-	-	2,389	1,713	-	1,713
WASHINGTON CO SCHOOLS	L115	2,921	-	-	-	-	-	-	326	-	-	326	234	-	234
CORBIN BD OF ED	L118	3,614	-	-	-	-	-	-	403	-	-	403	289	-	289
CITY OF CAMPTON	L119	477	-	-	-	-	-	-	53	-	-	53	38	-	38
FALLING SPRINGS ARTS	L120	571	-	-	-	-	-	-	64	-	-	64	46	-	46
CORINTH WATER DISTRICT	L141	197	-	-	-	-	-	-	22	-	-	22	16	-	16
CITY OF LYNDON	L156	251	-	-	-	-	-	-	28	-	-	28	20	-	20
ELSMERE FIRE PROTECTION	L159	53	-	-	-	-	-	-	6	-	-	6	4	-	4
CITY OF HURSTBOURNE	L256	174	-	-	-	-	-	-	19	-	-	19	14	-	14
KY CRIME PREVENT COALITIO	L259	17	-	-	-	-	-	-	2	-	-	2	1	-	1
EASTWOOD FIRE PROT DIST	L356	47	-	-	-	-	-	-	5	-	-	5	4	-	4
HARRODS CREEK FIRE DIST	L456	72	-	-	-	-	-	-	8	-	-	8	6	-	6
FERN CREEK FIRE PROT DIST	L656	73	-	-	-	-	-	-	8	-	-	8	6	-	6
PLEASURE RIDGE PARK FIRE	L756	182	-	-	-	-	-	-	20	-	-	20	15	-	15
NORTHERN KY CONV CTR CORP	L959	1,593	-	-	-	-	-	-	178	-	-	178	128	-	128
COLUMBIA/ADAIR UTILITIES	M001	1,407	-	-	-	-	-	-	157	-	-	157	113	-	113
LAWBG-ANDERSON PLAN COMM	M003	16	-	-	-	-	-	-	2	-	-	2	1	-	1
GLASGOW WATER COMPANY	M005	2,933	-	-	-	-	-	-	327	-	-	327	235	-	235
GATEWAY AREA DEV DISTRICT	M006	771	-	-	-	-	-	-	86	-	-	86	62	-	62
MIDDLESBORO CITY SCHOOL	M007	1,958	-	-	-	-	-	-	219	-	-	219	157	-	157
WALTON/VERONA BD OF ED	M008	2,699	-	-	-	-	-	-	301	-	-	301	216	-	216
PARIS BOURBON CO LIBRARY	M009	404	-	-	-	-	-	-	45	-	-	45	32	-	32
BOYD CO BD OF ED	M010	6,992	-	-	-	-	-	-	780	-	-	780	560	-	560
BOYLE COUNTY BD OF EDUC	M011	3,877	-	-	-	-	-	-	433	-	-	433	310	-	310
EAST PENDLETON WATER DIST	M012	420	-	-	-	-	-	-	47	-	-	47	34	-	34
BREATHITT CO SOIL CONSERV	M013	28	-	-	-	-	-	-	3	-	-	3	2	-	2
CITY OF HARDINSBURG	M014	408	-	-	-	-	-	-	46	-	-	46	33	-	33
BULLITT CO FISCAL COURT	M015	6,939	-	-	-	-	-	-	775	-	-	775	555	-	555
CITY OF FREDONIA	M017	75	-	-	-	-	-	-	8	-	-	8	6	-	6
CALLOWAY CO PUBLIC LIBRAR	M018	354	-	-	-	-	-	-	39	-	-	39	28	-	28
CAMPBELL CO COURTHOUSE	M019	50	-	-	-	-	-	-	6	-	-	6	4	-	4
CITY OF BARDWELL	M020	477	-	-	-	-	-	-	53	-	-	53	38	-	38
CARROLL CO WATER DISTRICT	M021	535	-	-	-	-	-	-	60	-	-	60	43	-	43
CITY OF OLIVE HILL	M022	1,168	-	-	-	-	-	-	130	-	-	130	94	-	94
E CASEY CO WATER DISTRICT	M023	317	-	-	-	-	-	-	35	-	-	35	25	-	25
CHRISTIAN CO BD OF ED	M024	18,006	-	-	-	-	-	-	2,010	-	-	2,010	1,441	-	1,441
WINCHESTER MUNICIPAL UTIL	M025	3,729	-	-	-	-	-	-	416	-	-	416	298	-	298
CLAY COUNTY 911 BOARD	M026	303	-	-	-	-	-	-	34	-	-	34	24	-	24

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Employer Contributions
HOUSING AUTH OF ALBANY	M027	185	-	-	-	-	-	21	-	-	21	15	-	15
CUMBERLAND CO FISCAL CT	M029	1,347	-	-	-	-	-	150	-	-	150	108	-	108
DAVISS CO BD OF EDUC	M030	21,127	-	-	-	-	-	2,358	-	-	2,358	1,691	-	1,691
EDMONSON CO CONSERV DIST	M031	17	-	-	-	-	-	2	-	-	2	1	-	1
IRVINE MUNICIPAL UTILITY	M033	702	-	-	-	-	-	78	-	-	78	56	-	56
FAYETTE CO BD EDUCATION	M034	81,724	-	-	-	-	-	9,122	-	-	9,122	6,541	-	6,541
FLEMING COUNTY LIBRARY	M035	202	-	-	-	-	-	23	-	-	23	16	-	16
FRANKLIN CO BD OF ED	M037	12,035	-	-	-	-	-	1,343	-	-	1,343	963	-	963
HICKMAN/FULTON RIV PRT AU	M038	407	-	-	-	-	-	45	-	-	45	33	-	33
GALLATIN CO WATER DIS	M039	331	-	-	-	-	-	37	-	-	37	27	-	27
GARRARD CO PUBLIC LIBRARY	M040	201	-	-	-	-	-	22	-	-	22	16	-	16
GRANT CO BD OF ED	M041	7,104	-	-	-	-	-	793	-	-	793	569	-	569
CITY OF MAYFIELD	M042	1,227	-	-	-	-	-	137	-	-	137	98	-	98
CITY OF CANEYVILLE	M043	175	-	-	-	-	-	19	-	-	19	14	-	14
GREEN/TAYLOR WATER DIST	M044	574	-	-	-	-	-	64	-	-	64	46	-	46
CITY OF FLATWOODS	M045	1,372	-	-	-	-	-	153	-	-	153	110	-	110
CITY OF LEWISPORT	M046	755	-	-	-	-	-	84	-	-	84	60	-	60
HARDIN CO PUBLIC LIBRARY	M047	515	-	-	-	-	-	57	-	-	57	41	-	41
CITY OF BENHAM	M048	286	-	-	-	-	-	32	-	-	32	23	-	23
HARRISON CO CONSERVA DIST	M049	35	-	-	-	-	-	4	-	-	4	3	-	3
HART CO CONSERVATION DIST	M050	52	-	-	-	-	-	6	-	-	6	4	-	4
HENDERSON CO BD OF ED	M051	14,197	-	-	-	-	-	1,585	-	-	1,585	1,136	-	1,136
HENRY CO LIBRARY	M052	289	-	-	-	-	-	32	-	-	32	23	-	23
CITY OF DAWSON SPRINGS	M054	665	-	-	-	-	-	74	-	-	74	53	-	53
JEFF CO MED CTR STM & CHL	M056	1,678	-	-	-	-	-	187	-	-	187	134	-	134
NICH-VLE/JESS CO PK & REC	M057	312	-	-	-	-	-	35	-	-	35	25	-	25
CITY OF PAINTSVILLE	M058	3,615	-	-	-	-	-	404	-	-	404	289	-	289
KENTON COUNTY FISCAL CT	M059	10,845	-	-	-	-	-	1,211	-	-	1,211	868	-	868
CITY OF HINDMAN	M060	292	-	-	-	-	-	33	-	-	33	23	-	23
KNOX CO E M S	M061	1,085	-	-	-	-	-	121	-	-	121	87	-	87
LARUE CO WATER DIST #1	M062	366	-	-	-	-	-	41	-	-	41	29	-	29
HOUSING AUTH/ LAWRENCE CO	M064	268	-	-	-	-	-	30	-	-	30	21	-	21
LEE CO SOIL CONSERV DIST	M065	50	-	-	-	-	-	6	-	-	6	4	-	4
JENKINS BD OF ED	M067	758	-	-	-	-	-	85	-	-	85	61	-	61
CITY OF VANCEBURG	M068	543	-	-	-	-	-	61	-	-	61	43	-	43
CITY OF STANFORD	M069	98	-	-	-	-	-	11	-	-	11	8	-	8
LEDBETTER WATER DISTRICT	M070	319	-	-	-	-	-	36	-	-	36	26	-	26
W MCCracken CO WATER DIST	M073	176	-	-	-	-	-	20	-	-	20	14	-	14
CITY OF SACRAMENTO	M075	235	-	-	-	-	-	26	-	-	26	19	-	19
CITY OF RICHMOND	M076	5,431	-	-	-	-	-	606	-	-	606	435	-	435
MAGOFFIN CO COURT CLERK	M077	315	-	-	-	-	-	35	-	-	35	25	-	25
LEBANON WATER WORKS	M078	700	-	-	-	-	-	78	-	-	78	56	-	56
MARSHALL CO REF DISP DIST	M079	805	-	-	-	-	-	90	-	-	90	64	-	64
MARTIN CO HOUSING AUTH	M080	65	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF MAYSVILLE	M081	3,034	-	-	-	-	-	339	-	-	339	243	-	243
CITY OF BRANDENBURG	M082	740	-	-	-	-	-	83	-	-	83	59	-	59
MERCER CO BOARD OF ED	M084	4,612	-	-	-	-	-	515	-	-	515	369	-	369
CITY OF EDMONTON	M085	877	-	-	-	-	-	98	-	-	98	70	-	70
MT STERL/MONTGOMERY LIB	M087	387	-	-	-	-	-	43	-	-	43	31	-	31

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
MORGAN CO CONSERVAT DIST	M088	33	-	-	-	-	-	-	4	-	-	4	3	-	3
BARDSTOWN BD OF ED	M090	5,619	-	-	-	-	-	-	627	-	-	627	450	-	450
NICHOLAS CO WATER DIST	M091	169	-	-	-	-	-	-	19	-	-	19	14	-	14
CITY OF BEAVER DAM	M092	776	-	-	-	-	-	-	87	-	-	87	62	-	62
OLDHAM CO WATER DIST	M093	1,195	-	-	-	-	-	-	133	-	-	133	96	-	96
CITY OF FALMOUTH	M096	687	-	-	-	-	-	-	77	-	-	77	55	-	55
E KY CONCEN EMPLOY PRO	M097	1,645	-	-	-	-	-	-	184	-	-	184	132	-	132
PIKE CO HOUSING AUTHORITY	M098	357	-	-	-	-	-	-	40	-	-	40	29	-	29
BEECH FORK WATER COMM	M099	342	-	-	-	-	-	-	38	-	-	38	27	-	27
PULASKI CO BD OF ED	M100	14,218	-	-	-	-	-	-	1,587	-	-	1,587	1,138	-	1,138
RUSSELL CO PUBLIC LIBRARY	M104	272	-	-	-	-	-	-	30	-	-	30	22	-	22
SCOTT COUNTY LIBRARY	M105	867	-	-	-	-	-	-	97	-	-	97	69	-	69
SHELBY CO BD OF ED	M106	10,038	-	-	-	-	-	-	1,121	-	-	1,121	803	-	803
FRANKLIN ELECTRIC PLNT BD	M107	805	-	-	-	-	-	-	90	-	-	90	64	-	64
SPENCER CO PUBLIC LIB	M108	164	-	-	-	-	-	-	18	-	-	18	13	-	13
CITY OF CAMPBELLSVILLE	M109	3,001	-	-	-	-	-	-	335	-	-	335	240	-	240
CITY OF GUTHRIE	M110	253	-	-	-	-	-	-	28	-	-	28	20	-	20
TRIGG CO CONS DISTRICT	M111	34	-	-	-	-	-	-	4	-	-	4	3	-	3
CITY OF MILTON	M112	339	-	-	-	-	-	-	38	-	-	38	27	-	27
CITY OF STURGIS	M113	752	-	-	-	-	-	-	84	-	-	84	60	-	60
WASHINGTON CO LIBRARY BD	M115	174	-	-	-	-	-	-	19	-	-	19	14	-	14
WAYNE CO PUBLIC LIBRARY	M116	289	-	-	-	-	-	-	32	-	-	32	23	-	23
WEBSTER CO BD OF ED	M117	3,878	-	-	-	-	-	-	433	-	-	433	310	-	310
WHITLEY CO FISCAL COURT	M118	5,210	-	-	-	-	-	-	582	-	-	582	417	-	417
WOLFE CO FISCAL COURT	M119	1,485	-	-	-	-	-	-	166	-	-	166	119	-	119
WOODFORD COUNTY LIBRARY	M120	644	-	-	-	-	-	-	72	-	-	72	52	-	52
SHEPHER/BULLIT CO TOURIST	M215	521	-	-	-	-	-	-	58	-	-	58	42	-	42
CITY OF PIONEER VILLAGE	M315	45	-	-	-	-	-	-	5	-	-	5	4	-	4
MIDDLETOWN FIRE PROT DIST	M356	86	-	-	-	-	-	-	10	-	-	10	7	-	7
BULLITT CO SANITATION DIS	M415	386	-	-	-	-	-	-	43	-	-	43	31	-	31
ADAIR CO CONSERVATION DIS	N001	78	-	-	-	-	-	-	9	-	-	9	6	-	6
HOUSING AUTH OWINGSVILLE	N006	183	-	-	-	-	-	-	20	-	-	20	15	-	15
PINEVILLE BD OF EDUCATION	N007	734	-	-	-	-	-	-	82	-	-	82	59	-	59
CITY OF FLORENCE	N008	5,584	-	-	-	-	-	-	623	-	-	623	447	-	447
CITY OF MILLERSBURG	N009	259	-	-	-	-	-	-	29	-	-	29	21	-	21
BOYD CO PUBLIC LIBRARY	N010	1,122	-	-	-	-	-	-	125	-	-	125	90	-	90
CITY OF PERRYVILLE	N011	68	-	-	-	-	-	-	8	-	-	8	5	-	5
CITY OF BROOKSVILLE	N012	277	-	-	-	-	-	-	31	-	-	31	22	-	22
MIDDLE KY COMM ACT PART	N013	2,555	-	-	-	-	-	-	285	-	-	285	204	-	204
CITY OF IRVINGTON	N014	337	-	-	-	-	-	-	38	-	-	38	27	-	27
BULLITT CO CONSERVAT DIST	N015	42	-	-	-	-	-	-	5	-	-	5	3	-	3
PRINCETON ELECTRIC PL BD	N017	1,649	-	-	-	-	-	-	184	-	-	184	132	-	132
MURRAY/CALLOWAY CO AIRPRT	N018	58	-	-	-	-	-	-	6	-	-	6	5	-	5
CARLISLE CO SANIT DIST 1	N020	84	-	-	-	-	-	-	9	-	-	9	7	-	7
CARROLLTON UTILITIES COMM	N021	1,979	-	-	-	-	-	-	221	-	-	221	158	-	158
CITY OF GRAYSON	N022	853	-	-	-	-	-	-	95	-	-	95	68	-	68
EAST CLARK CO WATER DIST	N025	339	-	-	-	-	-	-	38	-	-	38	27	-	27
CUMBERLAND CO PUBLIC LIB	N029	103	-	-	-	-	-	-	11	-	-	11	8	-	8
ESTILL CO WATER DIST NO 1	N033	423	-	-	-	-	-	-	47	-	-	47	34	-	34

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
HOUSING AUTH FLEMINGSBURG	N035	70	-	-	-	-	-	-	8	-	-	8	6	-	6
PRESTONSBURG CITY UTIL	N036	3,064	-	-	-	-	-	-	342	-	-	342	245	-	245
FRANKFORT INDEP SCHOOLS	N037	1,838	-	-	-	-	-	-	205	-	-	205	147	-	147
HOUSING AUTH OF HICKMAN	N038	227	-	-	-	-	-	-	25	-	-	25	18	-	18
BULLOCK PEN WATER DIST	N041	918	-	-	-	-	-	-	103	-	-	103	73	-	73
PURCHASE AREA DEV DIST	N042	3,032	-	-	-	-	-	-	338	-	-	338	243	-	243
GRAYSON CO LIBRARY	N043	295	-	-	-	-	-	-	33	-	-	33	24	-	24
HOUSING AUTH OF GREENSBUR	N044	146	-	-	-	-	-	-	16	-	-	16	12	-	12
KENTUCKY ED DEV CORP	N045	1,170	-	-	-	-	-	-	131	-	-	131	94	-	94
ELIZABETHTOWN BD OF EDUC	N047	4,080	-	-	-	-	-	-	455	-	-	455	327	-	327
CYNTHIANA HARRISON CO JPC	N049	110	-	-	-	-	-	-	12	-	-	12	9	-	9
CITY OF HORSE CAVE	N050	491	-	-	-	-	-	-	55	-	-	55	39	-	39
CITY OF HENDERSON	N051	9,787	-	-	-	-	-	-	1,092	-	-	1,092	783	-	783
CITY OF NEW CASTLE	N052	186	-	-	-	-	-	-	21	-	-	21	15	-	15
CITY OF MADISONVILLE	N054	9,169	-	-	-	-	-	-	1,024	-	-	1,024	734	-	734
NICHOLASVILLE HOUSING AUT	N057	141	-	-	-	-	-	-	16	-	-	16	11	-	11
JOHNSON CO LIBRARY	N058	293	-	-	-	-	-	-	33	-	-	33	23	-	23
KNOTT CO WATER & SEWER	N060	534	-	-	-	-	-	-	60	-	-	60	43	-	43
KNOX CO SOIL CONSERV DIS	N061	93	-	-	-	-	-	-	10	-	-	10	7	-	7
CUMBERLAND VAL AREA DEV	N063	1,411	-	-	-	-	-	-	158	-	-	158	113	-	113
THREE FORKS REG JAIL	N065	1,083	-	-	-	-	-	-	121	-	-	121	87	-	87
HOUSING ORIENTED MINISTRI	N067	467	-	-	-	-	-	-	52	-	-	52	37	-	37
GAR,QUILKY-O-HTS WTR DIST	N068	294	-	-	-	-	-	-	33	-	-	33	24	-	24
CITY OF CRAB ORCHARD	N069	164	-	-	-	-	-	-	18	-	-	18	13	-	13
CITY OF AUBURN	N071	305	-	-	-	-	-	-	34	-	-	34	24	-	24
LYON CO AMBULANCE SERVICE	N072	686	-	-	-	-	-	-	77	-	-	77	55	-	55
CITY OF ISLAND	N075	147	-	-	-	-	-	-	16	-	-	16	12	-	12
MADISON CO EMS	N076	123	-	-	-	-	-	-	14	-	-	14	10	-	10
MAGOFFIN CO WATER DIST	N077	397	-	-	-	-	-	-	44	-	-	44	32	-	32
CENTRAL KY COMM ACTION	N078	5,048	-	-	-	-	-	-	563	-	-	563	404	-	404
BENTON ELECTRIC SYSTEM	N079	1,002	-	-	-	-	-	-	112	-	-	112	80	-	80
MARTIN CO WATER DISTRICT	N080	750	-	-	-	-	-	-	84	-	-	84	60	-	60
BUFFALO TRACE AR DEV DIST	N081	1,787	-	-	-	-	-	-	199	-	-	199	143	-	143
MEADE CO WATER DISTRICT	N082	565	-	-	-	-	-	-	63	-	-	63	45	-	45
MERCER CO PUBLIC LIBRARY	N084	528	-	-	-	-	-	-	59	-	-	59	42	-	42
METCALFE CO CONSERV DIST	N085	53	-	-	-	-	-	-	6	-	-	6	4	-	4
CITY OF MT STERLING	N087	1,089	-	-	-	-	-	-	122	-	-	122	87	-	87
MORGAN CO AMBULANCE SERV	N088	281	-	-	-	-	-	-	31	-	-	31	22	-	22
MUHLENBERG CO WATER DIST	N089	1,026	-	-	-	-	-	-	114	-	-	114	82	-	82
BARDSTOWN-NELSON CO TOURI	N090	195	-	-	-	-	-	-	22	-	-	22	16	-	16
CITY OF HARTFORD	N092	1,050	-	-	-	-	-	-	117	-	-	117	84	-	84
CITY OF LAGRANGE	N093	653	-	-	-	-	-	-	73	-	-	73	52	-	52
CITY OF OWENTON	N094	165	-	-	-	-	-	-	18	-	-	18	13	-	13
KY VALLEY ED COOPERATIVE	N097	194	-	-	-	-	-	-	22	-	-	22	16	-	16
PIKE CO LIBRARY DISTRICT	N098	666	-	-	-	-	-	-	74	-	-	74	53	-	53
CITY OF CLAY CITY	N099	122	-	-	-	-	-	-	14	-	-	14	10	-	10
CITY OF BURNSIDE	N100	181	-	-	-	-	-	-	20	-	-	20	14	-	14
HOUSING AUTH OF MOREHEAD	N103	433	-	-	-	-	-	-	48	-	-	48	35	-	35
CITY OF JAMESTOWN	N104	1,533	-	-	-	-	-	-	171	-	-	171	123	-	123

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
W SHELBY WATER DISTRICT	N106	294	-	-	-	-	-	-	33	-	-	33	24	-	24
SIMPSON CO CONSER DIST	N107	17	-	-	-	-	-	-	2	-	-	2	1	-	1
LOGAN/TODD REG. WATER COM	N110	615	-	-	-	-	-	-	69	-	-	69	49	-	49
BARKLEY LAKE WATER BUR	N111	800	-	-	-	-	-	-	89	-	-	89	64	-	64
UNION CO LIBRARY BD	N113	296	-	-	-	-	-	-	33	-	-	33	24	-	24
BOWLING GRN MUNICIPAL UTI	N114	16,165	-	-	-	-	-	-	1,804	-	-	1,804	1,294	-	1,294
WASHINGTON CO CONSER DIST	N115	33	-	-	-	-	-	-	4	-	-	4	3	-	3
MONTICELLO UTILITY COMM	N116	1,440	-	-	-	-	-	-	161	-	-	161	115	-	115
CITY OF DIXON	N117	87	-	-	-	-	-	-	10	-	-	10	7	-	7
CITY OF WILLIAMSBURG	N118	2,405	-	-	-	-	-	-	268	-	-	268	192	-	192
WOLFE CO CONSER DISTRICT	N119	48	-	-	-	-	-	-	5	-	-	5	4	-	4
WOODFORD CO PLAN ZONING	N120	329	-	-	-	-	-	-	37	-	-	37	26	-	26
N KY CONV & VISITORS BUR	N959	1,329	-	-	-	-	-	-	148	-	-	148	106	-	106
HOUSING AUTH OF COLUMBIA	P001	183	-	-	-	-	-	-	20	-	-	20	15	-	15
GLASGOW ELECTRIC PLANT BD	P005	4,787	-	-	-	-	-	-	534	-	-	534	383	-	383
BATH COUNTY E.M.S.	P006	693	-	-	-	-	-	-	77	-	-	77	55	-	55
CITY OF PINEVILLE	P007	326	-	-	-	-	-	-	36	-	-	36	26	-	26
BOONE CO PLANNING COMM	P008	1,318	-	-	-	-	-	-	147	-	-	147	105	-	105
HOUSING AUTHORITY PARIS	P009	402	-	-	-	-	-	-	45	-	-	45	32	-	32
REGIONAL PUBLIC SAFETY	P010	874	-	-	-	-	-	-	98	-	-	98	70	-	70
CITY OF JUNCTION CITY	P011	250	-	-	-	-	-	-	28	-	-	28	20	-	20
CITY OF JACKSON	P013	1,694	-	-	-	-	-	-	189	-	-	189	136	-	136
BRECKINRIDGE CO PUBLIC LI	P014	222	-	-	-	-	-	-	25	-	-	25	18	-	18
CITY OF LEBANON JUNCTION	P015	254	-	-	-	-	-	-	28	-	-	28	20	-	20
PRINCETON WATER/WASTEWATE	P017	1,224	-	-	-	-	-	-	137	-	-	137	98	-	98
MURRAY/CALLOWAY TRANS AUT	P018	388	-	-	-	-	-	-	43	-	-	43	31	-	31
RATTLESNAKE RIDGE WATER	P022	575	-	-	-	-	-	-	64	-	-	64	46	-	46
CLARK CO CONSVATION DIST	P025	35	-	-	-	-	-	-	4	-	-	4	3	-	3
ESTILL COUNTY EMS	P033	340	-	-	-	-	-	-	38	-	-	38	27	-	27
FLEMING CO DISPATCH	P035	227	-	-	-	-	-	-	25	-	-	25	18	-	18
COMMUNITY ACTION KENTUCKY	P037	937	-	-	-	-	-	-	105	-	-	105	75	-	75
HICKMAN ELECTRIC SYSTEM	P038	452	-	-	-	-	-	-	50	-	-	50	36	-	36
CITY OF DRY RIDGE	P041	425	-	-	-	-	-	-	47	-	-	47	34	-	34
CITY OF CLARKSON	P043	128	-	-	-	-	-	-	14	-	-	14	10	-	10
GREENUP CO ENVIR COMM	P045	269	-	-	-	-	-	-	30	-	-	30	22	-	22
CITY OF WEST POINT	P047	309	-	-	-	-	-	-	34	-	-	34	25	-	25
HARLAN COUNTY C A A	P048	1,019	-	-	-	-	-	-	114	-	-	114	82	-	82
HOUSING AUTHORITY OF CYNT	P049	780	-	-	-	-	-	-	87	-	-	87	62	-	62
HART CO SOLID WASTE SVC	P050	631	-	-	-	-	-	-	70	-	-	70	51	-	51
HENDERSON MUN POWER&LIGHT	P051	3,996	-	-	-	-	-	-	446	-	-	446	320	-	320
LITTLE KY RV WS CONV DIST	P052	81	-	-	-	-	-	-	9	-	-	9	6	-	6
HOUSING AUTH DAWSON SPG	P054	330	-	-	-	-	-	-	37	-	-	37	26	-	26
VALLEY VIEW FERRY AUTHORI	P057	110	-	-	-	-	-	-	12	-	-	12	9	-	9
BARBOURVILLE UTILITY COMM	P061	2,736	-	-	-	-	-	-	305	-	-	305	219	-	219
LAUREL CO WATER DIST #2	P063	757	-	-	-	-	-	-	85	-	-	85	61	-	61
LEWIS CO PUBLIC LIBRARY	P068	112	-	-	-	-	-	-	13	-	-	13	9	-	9
LINCOLN CO CLERK	P069	423	-	-	-	-	-	-	47	-	-	47	34	-	34
LOGAN CO CONS DISTRICT	P071	46	-	-	-	-	-	-	5	-	-	5	4	-	4
LYON CO WATER DISTRICT	P072	181	-	-	-	-	-	-	20	-	-	20	14	-	14

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
MADISON CO PUBLIC LIBRARY	P076	1,237	-	-	-	-	-	-	138	-	-	138	99	-	99
SALYERS/MAG CO JOINT HOUS	P077	144	-	-	-	-	-	-	16	-	-	16	12	-	12
MARION CO CONSERVAT DIST	P078	33	-	-	-	-	-	-	4	-	-	4	3	-	3
CITY OF CALVERT CITY	P079	1,571	-	-	-	-	-	-	175	-	-	175	126	-	126
MASON COUNTY LIBRARY	P081	196	-	-	-	-	-	-	22	-	-	22	16	-	16
ANDERSON-DEAN COMM PARK	P084	136	-	-	-	-	-	-	15	-	-	15	11	-	11
MONTGOMERY CTY WATER DIST	P087	77	-	-	-	-	-	-	9	-	-	9	6	-	6
MORGAN CO WATER DIST	P088	218	-	-	-	-	-	-	24	-	-	24	17	-	17
MUHLENBERG WATER DIST #3	P089	302	-	-	-	-	-	-	34	-	-	34	24	-	24
NORTH NELSON WATER DIST	P090	272	-	-	-	-	-	-	30	-	-	30	22	-	22
OHIO CO REG WASTEWATER D	P092	184	-	-	-	-	-	-	21	-	-	21	15	-	15
KY RIVER AREA DEV DIST	P097	1,652	-	-	-	-	-	-	184	-	-	184	132	-	132
LAKE CUMBERLAND CAA, INC	P100	3,751	-	-	-	-	-	-	419	-	-	419	300	-	300
MOREHEAD TOURISM COMMISSI	P103	298	-	-	-	-	-	-	33	-	-	33	24	-	24
RUSSELL CO TOURIST COMM	P104	57	-	-	-	-	-	-	6	-	-	6	5	-	5
GEORGETOWN/SCOTT TOURISM	P105	188	-	-	-	-	-	-	21	-	-	21	15	-	15
MULTI PURPOSE COMM ACTION	P106	596	-	-	-	-	-	-	67	-	-	67	48	-	48
SIMPSON CO LIBRARY DIST	P107	235	-	-	-	-	-	-	26	-	-	26	19	-	19
TODD COUNTY CONSERVATION DISTRICT	P110	17	-	-	-	-	-	-	2	-	-	2	1	-	1
JOHN L STREET LIBRARY	P111	155	-	-	-	-	-	-	17	-	-	17	12	-	12
STURGIS HOUSING AUTHORITY	P113	90	-	-	-	-	-	-	10	-	-	10	7	-	7
HOUSING AUTH SPRINGFIELD	P115	63	-	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF MONTICELLO	P116	453	-	-	-	-	-	-	51	-	-	51	36	-	36
CITY OF CLAY	P117	259	-	-	-	-	-	-	29	-	-	29	21	-	21
WOODFORD CO CONSERV DIST	P120	67	-	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF CRESTVIEW HILLS	P959	290	-	-	-	-	-	-	32	-	-	32	23	-	23
SOUTH ANDERSON WATER DIST	R003	291	-	-	-	-	-	-	33	-	-	33	23	-	23
BARREN CO SOIL CONS DIS	R005	38	-	-	-	-	-	-	4	-	-	4	3	-	3
BOONE CO LIBRARY DIST	R008	3,796	-	-	-	-	-	-	424	-	-	424	304	-	304
ASHLAND BD OF ED	R010	6,295	-	-	-	-	-	-	703	-	-	703	504	-	504
DANVILLE BOYLE PLANNING	R011	176	-	-	-	-	-	-	20	-	-	20	14	-	14
BREATHITT COUNTY WATER DISTRICT	R013	200	-	-	-	-	-	-	22	-	-	22	16	-	16
CITY OF SHEPHERDSVILLE	R015	1,422	-	-	-	-	-	-	159	-	-	159	114	-	114
CITY OF PRINCETON	R017	761	-	-	-	-	-	-	85	-	-	85	61	-	61
MURRAY ELECTRIC SYSTEM	R018	3,633	-	-	-	-	-	-	406	-	-	406	291	-	291
FORT THOMAS BOARD OF ED	R019	4,289	-	-	-	-	-	-	479	-	-	479	343	-	343
CARROLLTON/CARR CO REC TR	R021	53	-	-	-	-	-	-	6	-	-	6	4	-	4
CHRISTIAN CO WATER DIST	R024	671	-	-	-	-	-	-	75	-	-	75	54	-	54
DAVIESS CO AIRPORT BD	R030	242	-	-	-	-	-	-	27	-	-	27	19	-	19
CITY OF RAVENNA	R033	98	-	-	-	-	-	-	11	-	-	11	8	-	8
LEXINGTON PUBLIC LIBRARY	R034	7,227	-	-	-	-	-	-	807	-	-	807	578	-	578
CITY OF PRESTONSBURG	R036	3,173	-	-	-	-	-	-	354	-	-	354	254	-	254
PAUL SAWYIER LIBRARY	R037	1,361	-	-	-	-	-	-	152	-	-	152	109	-	109
CITY OF FULTON	R038	1,477	-	-	-	-	-	-	165	-	-	165	118	-	118
CITY OF CRITTENDEN	R041	134	-	-	-	-	-	-	15	-	-	15	11	-	11
MAYFIELD ELEC & WATER SYS	R042	4,049	-	-	-	-	-	-	452	-	-	452	324	-	324
CITY OF RUSSELL	R045	1,324	-	-	-	-	-	-	148	-	-	148	106	-	106
LINCOLN TRAIL AREA DEV DI	R047	2,275	-	-	-	-	-	-	254	-	-	254	182	-	182
HARLAN CO CONSERV DIST	R048	53	-	-	-	-	-	-	6	-	-	6	4	-	4

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
HART CO AMB SERVICE	R050	1,054	-	-	-	-	-	-	118	-	-	118	84	-	84
HENDERSON MUN W & S DEPT	R051	5,018	-	-	-	-	-	-	560	-	-	560	402	-	402
CITY OF CAMPBELLSBURG	R052	102	-	-	-	-	-	-	11	-	-	11	8	-	8
SOUTH HOPKINS WATER DIST	R054	435	-	-	-	-	-	-	49	-	-	49	35	-	35
CITY OF WILMORE	R057	1,283	-	-	-	-	-	-	143	-	-	143	103	-	103
HOUSING AUTH OF PAINTSVLE	R058	621	-	-	-	-	-	-	69	-	-	69	50	-	50
KY COMM ECONOMIC OPPORT	R061	6,772	-	-	-	-	-	-	756	-	-	756	542	-	542
WOODCREEK WATER DISTRICT	R063	2,340	-	-	-	-	-	-	261	-	-	261	187	-	187
LOGAN CO PUBLIC LIBRARY	R071	538	-	-	-	-	-	-	60	-	-	60	43	-	43
LYON CO HOUSING AUTHORITY	R072	295	-	-	-	-	-	-	33	-	-	33	24	-	24
MCCRACKEN CO BD OF ED	R073	11,271	-	-	-	-	-	-	1,258	-	-	1,258	902	-	902
RICHMOND UTILITIES	R076	4,567	-	-	-	-	-	-	510	-	-	510	366	-	366
CITY OF LORETTO	R078	31	-	-	-	-	-	-	4	-	-	4	3	-	3
MARSHALL CO PUB LIBRARY	R079	1,108	-	-	-	-	-	-	124	-	-	124	89	-	89
CITY OF WEST LIBERTY	R088	1,570	-	-	-	-	-	-	175	-	-	175	126	-	126
CENTRAL CITY MUN WTR&SEWR	R089	1,081	-	-	-	-	-	-	121	-	-	121	87	-	87
NELSON CO PUBLIC LIBRARY	R090	1,044	-	-	-	-	-	-	117	-	-	117	84	-	84
TRI CO COMM ACTION AGENCY	R093	379	-	-	-	-	-	-	42	-	-	42	30	-	30
PERRY COUNTY PUBLIC LIB	R097	723	-	-	-	-	-	-	81	-	-	81	58	-	58
ROWAN CO PUBLIC LIBRARY	R103	340	-	-	-	-	-	-	38	-	-	38	27	-	27
CITY OF RUSSELL SPRINGS	R104	929	-	-	-	-	-	-	104	-	-	104	74	-	74
CITY OF STAMPING GROUND	R105	34	-	-	-	-	-	-	4	-	-	4	3	-	3
SHELBY CO PARK RECREATION	R106	679	-	-	-	-	-	-	76	-	-	76	54	-	54
TAYLOR CO PUBLIC LIBRARY	R109	359	-	-	-	-	-	-	40	-	-	40	29	-	29
BOWLING GREEN PUBLIC SCHO	R114	7,622	-	-	-	-	-	-	851	-	-	851	610	-	610
S W E D A	R115	37	-	-	-	-	-	-	4	-	-	4	3	-	3
WAYNE CO CONSERV DIST	R116	50	-	-	-	-	-	-	6	-	-	6	4	-	4
WEBSTER COUNTY WATER DIST	R117	583	-	-	-	-	-	-	65	-	-	65	47	-	47
WILLIAMSBURG IND BD OF ED	R118	1,456	-	-	-	-	-	-	163	-	-	163	117	-	117
CITY OF MIDWAY	R120	301	-	-	-	-	-	-	34	-	-	34	24	-	24
N KY LEGAL AID SOCIETY	R959	2,406	-	-	-	-	-	-	269	-	-	269	193	-	193
FLOYD COUNTY CONSV DIST	T036	106	-	-	-	-	-	-	12	-	-	12	8	-	8
ADAIR COUNTY FISCAL COURT	V001	1,790	-	-	-	-	-	-	200	-	-	200	143	-	143
ALLEN COUNTY FISCAL COURT	V002	2,892	-	-	-	-	-	-	323	-	-	323	232	-	232
ANDERSON CO FISCAL COURT	V003	3,072	-	-	-	-	-	-	343	-	-	343	246	-	246
BALLARD COUNTY FISCAL CT	V004	3,165	-	-	-	-	-	-	353	-	-	353	253	-	253
BARREN CO FISCAL CT	V005	2,310	-	-	-	-	-	-	258	-	-	258	185	-	185
BATH CO FISCAL COURT	V006	1,440	-	-	-	-	-	-	161	-	-	161	115	-	115
BELL CO FISCAL CT	V007	4,046	-	-	-	-	-	-	452	-	-	452	324	-	324
BOONE CO FISCAL CT	V008	12,273	-	-	-	-	-	-	1,370	-	-	1,370	982	-	982
BOURBON CO FISCAL COURT	V009	3,048	-	-	-	-	-	-	340	-	-	340	244	-	244
BOYD COUNTY FISCAL COURT	V010	9,046	-	-	-	-	-	-	1,010	-	-	1,010	724	-	724
BOYLE COUNTY FISCAL COURT	V011	3,770	-	-	-	-	-	-	421	-	-	421	302	-	302
BRACKEN CO FISCAL COURT	V012	1,480	-	-	-	-	-	-	165	-	-	165	118	-	118
BREATHITT CO FISCAL COURT	V013	2,583	-	-	-	-	-	-	288	-	-	288	207	-	207
BRECKINRIDGE CO FISCAL CT	V014	3,475	-	-	-	-	-	-	388	-	-	388	278	-	278
BUTLER COUNTY FISCAL CT	V016	2,347	-	-	-	-	-	-	262	-	-	262	188	-	188
CALDWELL CO FISCAL COURT	V017	2,054	-	-	-	-	-	-	229	-	-	229	164	-	164
CALLOWAY CO FISCAL COURT	V018	5,077	-	-	-	-	-	-	567	-	-	567	406	-	406

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
CAMPBELL CO FISCAL CT	V019	9,680	-	-	-	-	-	-	1,081	-	-	-	1,081	775	-	775
CARLISLE CO FISCAL COURT	V020	1,537	-	-	-	-	-	-	172	-	-	-	172	123	-	123
CARROLL CO FISCAL CT	V021	3,210	-	-	-	-	-	-	358	-	-	-	358	257	-	257
CARTER CO FISCAL CT	V022	3,363	-	-	-	-	-	-	375	-	-	-	375	269	-	269
CASEY CO FISCAL COURT	V023	2,866	-	-	-	-	-	-	320	-	-	-	320	229	-	229
CHRISTIAN CO FISCAL COURT	V024	4,435	-	-	-	-	-	-	495	-	-	-	495	355	-	355
CLARK COUNTY FISCAL COURT	V025	3,270	-	-	-	-	-	-	365	-	-	-	365	262	-	262
CLAY COUNTY FISCAL CT	V026	4,944	-	-	-	-	-	-	552	-	-	-	552	396	-	396
CLINTON CO FISCAL COURT	V027	2,535	-	-	-	-	-	-	283	-	-	-	283	203	-	203
CRITTENDEN CO FIS CT	V028	1,895	-	-	-	-	-	-	212	-	-	-	212	152	-	152
DAVISS CO FISCAL COURT	V030	7,344	-	-	-	-	-	-	820	-	-	-	820	588	-	588
EDMONSON CO FISCAL CRT	V031	1,612	-	-	-	-	-	-	180	-	-	-	180	129	-	129
ELLIOTT CO FISCAL CT	V032	1,163	-	-	-	-	-	-	130	-	-	-	130	93	-	93
ESTILL CO FISCAL COURT	V033	2,386	-	-	-	-	-	-	266	-	-	-	266	191	-	191
FLEMING CO FISCAL COURT	V035	1,521	-	-	-	-	-	-	170	-	-	-	170	122	-	122
FLOYD CO FISCAL COURT	V036	5,495	-	-	-	-	-	-	613	-	-	-	613	440	-	440
FRANKLIN CO FISCAL COURT	V037	5,682	-	-	-	-	-	-	634	-	-	-	634	455	-	455
FULTON COUNTY FIS CT	V038	3,044	-	-	-	-	-	-	340	-	-	-	340	244	-	244
GALLATIN CO FISCAL COURT	V039	2,376	-	-	-	-	-	-	265	-	-	-	265	190	-	190
GARRARD CO FISCAL COURT	V040	2,525	-	-	-	-	-	-	282	-	-	-	282	202	-	202
GRANT COUNTY FISCAL COURT	V041	3,616	-	-	-	-	-	-	404	-	-	-	404	289	-	289
GRAVES COUNTY FISCAL CT	V042	4,908	-	-	-	-	-	-	548	-	-	-	548	393	-	393
GRAYSON CO FISCAL COURT	V043	4,014	-	-	-	-	-	-	448	-	-	-	448	321	-	321
GREEN COUNTY FISCAL COURT	V044	1,175	-	-	-	-	-	-	131	-	-	-	131	94	-	94
GREENUP CO FISCAL CT	V045	5,434	-	-	-	-	-	-	607	-	-	-	607	435	-	435
HANCOCK CO FISCAL COURT	V046	3,159	-	-	-	-	-	-	353	-	-	-	353	253	-	253
HARDIN CO FISCAL COURT	V047	4,326	-	-	-	-	-	-	483	-	-	-	483	346	-	346
HARLAN CO FIS CT	V048	5,539	-	-	-	-	-	-	618	-	-	-	618	443	-	443
HARRISON CO FISCAL COURT	V049	1,763	-	-	-	-	-	-	197	-	-	-	197	141	-	141
HART COUNTY FISCAL COURT	V050	2,890	-	-	-	-	-	-	323	-	-	-	323	231	-	231
HENDERSON CO FISCAL COURT	V051	9,837	-	-	-	-	-	-	1,098	-	-	-	1,098	787	-	787
HENRY CO FISCAL COURT	V052	1,988	-	-	-	-	-	-	222	-	-	-	222	159	-	159
HICKMAN CO FISCAL COURT	V053	1,679	-	-	-	-	-	-	187	-	-	-	187	134	-	134
HOPKINS CO FISCAL COURT	V054	5,990	-	-	-	-	-	-	669	-	-	-	669	479	-	479
JACKSON CO FISCAL COURT	V055	3,854	-	-	-	-	-	-	430	-	-	-	430	308	-	308
JESSAMINE CO FISCAL COURT	V057	7,471	-	-	-	-	-	-	834	-	-	-	834	598	-	598
KNOTT CO FISCAL CT	V060	2,550	-	-	-	-	-	-	285	-	-	-	285	204	-	204
KNOX CO FISCAL CT	V061	3,975	-	-	-	-	-	-	444	-	-	-	444	318	-	318
LARUE CO FISCAL COURT	V062	2,594	-	-	-	-	-	-	290	-	-	-	290	208	-	208
LAUREL COUNTY FISCAL COUR	V063	6,920	-	-	-	-	-	-	772	-	-	-	772	554	-	554
LAWRENCE CO FISCAL CT	V064	3,050	-	-	-	-	-	-	340	-	-	-	340	244	-	244
LEE COUNTY FISCAL COURT	V065	2,305	-	-	-	-	-	-	257	-	-	-	257	185	-	185
LESLIE CO FISCAL COURT	V066	4,827	-	-	-	-	-	-	539	-	-	-	539	386	-	386
LETCHER CO FISCAL COURT	V067	4,545	-	-	-	-	-	-	507	-	-	-	507	364	-	364
LEWIS COUNTY FISCAL COURT	V068	2,397	-	-	-	-	-	-	268	-	-	-	268	192	-	192
LINCOLN CO FISCAL COURT	V069	2,803	-	-	-	-	-	-	313	-	-	-	313	224	-	224
LIVINGSTON CO FISCAL CT	V070	2,551	-	-	-	-	-	-	285	-	-	-	285	204	-	204
LOGAN COUNTY FISCAL COURT	V071	4,654	-	-	-	-	-	-	519	-	-	-	519	372	-	372
LYON COUNTY FISCAL COURT	V072	1,245	-	-	-	-	-	-	139	-	-	-	139	100	-	100

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
MCCRACKEN CO FISCAL COURT	V073	5,329	-	-	-	-	-	-	595	-	-	595	427	-	427
MCCREARY CO FISCAL CT	V074	2,717	-	-	-	-	-	-	303	-	-	303	217	-	217
MCLEAN COUNTY FISCAL CT	V075	2,317	-	-	-	-	-	-	259	-	-	259	185	-	185
MADISON CO FISCAL COURT	V076	7,349	-	-	-	-	-	-	820	-	-	820	588	-	588
MAGOFFIN CO FISCAL COURT	V077	2,295	-	-	-	-	-	-	256	-	-	256	184	-	184
MARION CO FISCAL COURT	V078	4,932	-	-	-	-	-	-	550	-	-	550	395	-	395
MARSHALL CO FISCAL COURT	V079	6,526	-	-	-	-	-	-	728	-	-	728	522	-	522
MARTIN CO FISCAL COURT	V080	2,399	-	-	-	-	-	-	268	-	-	268	192	-	192
MASON CO FIS CT	V081	3,741	-	-	-	-	-	-	418	-	-	418	299	-	299
MEADE COUNTY FISCAL COURT	V082	5,892	-	-	-	-	-	-	658	-	-	658	472	-	472
MENIFEE CO FISCAL COURT	V083	1,047	-	-	-	-	-	-	117	-	-	117	84	-	84
MERCER COUNTY FISCAL COUR	V084	2,409	-	-	-	-	-	-	269	-	-	269	193	-	193
METCALFE CO FISCAL COURT	V085	1,594	-	-	-	-	-	-	178	-	-	178	128	-	128
MONROE CO FISCAL COURT	V086	1,306	-	-	-	-	-	-	146	-	-	146	104	-	104
MONTGOMERY CO FISCAL CT	V087	4,158	-	-	-	-	-	-	464	-	-	464	333	-	333
MORGAN CO FISCAL CT	V088	1,469	-	-	-	-	-	-	164	-	-	164	118	-	118
MUHLENBERG CO FISCAL CT	V089	6,554	-	-	-	-	-	-	732	-	-	732	525	-	525
NELSON CO FISCAL CT	V090	7,129	-	-	-	-	-	-	796	-	-	796	571	-	571
NICHOLAS CO FISCAL COURT	V091	1,236	-	-	-	-	-	-	138	-	-	138	99	-	99
OHIO COUNTY FISCAL CRT	V092	3,616	-	-	-	-	-	-	404	-	-	404	289	-	289
OLDHAM CO FISCAL COURT	V093	4,982	-	-	-	-	-	-	556	-	-	556	399	-	399
OWEN COUNTY FISCAL COURT	V094	1,912	-	-	-	-	-	-	213	-	-	213	153	-	153
OWSLEY CO FISCAL COURT	V095	1,239	-	-	-	-	-	-	138	-	-	138	99	-	99
PENDLETON CO FISCAL COURT	V096	2,123	-	-	-	-	-	-	237	-	-	237	170	-	170
PERRY COUNTY FISCAL COURT	V097	4,642	-	-	-	-	-	-	518	-	-	518	372	-	372
PIKE COUNTY FISCAL COURT	V098	11,546	-	-	-	-	-	-	1,289	-	-	1,289	924	-	924
POWELL CO FISCAL CT	V099	3,379	-	-	-	-	-	-	377	-	-	377	270	-	270
PULASKI CO FISCAL CT	V100	6,771	-	-	-	-	-	-	756	-	-	756	542	-	542
ROBERTSON CO FISCAL CT	V101	649	-	-	-	-	-	-	72	-	-	72	52	-	52
ROCKCASTLE CO FISCAL CT	V102	3,261	-	-	-	-	-	-	364	-	-	364	261	-	261
ROWAN CO FISCAL COURT	V103	2,976	-	-	-	-	-	-	332	-	-	332	238	-	238
RUSSELL CO FISCAL COURT	V104	3,040	-	-	-	-	-	-	339	-	-	339	243	-	243
SCOTT CO FISCAL CT	V105	4,079	-	-	-	-	-	-	455	-	-	455	326	-	326
SHELBY CO FISCAL COURT	V106	4,105	-	-	-	-	-	-	458	-	-	458	329	-	329
SIMPSON CO FISCAL COURT	V107	3,137	-	-	-	-	-	-	350	-	-	350	251	-	251
SPENCER CO TREASURER	V108	1,859	-	-	-	-	-	-	208	-	-	208	149	-	149
TAYLOR COUNTY FISCAL COUR	V109	3,058	-	-	-	-	-	-	341	-	-	341	245	-	245
TODD COUNTY FISCAL COURT	V110	2,360	-	-	-	-	-	-	263	-	-	263	189	-	189
TRIGG COUNTY FISCAL COURT	V111	2,499	-	-	-	-	-	-	279	-	-	279	200	-	200
TRIMBLE CO FISCAL COURT	V112	1,569	-	-	-	-	-	-	175	-	-	175	126	-	126
UNION COUNTY FISCAL COURT	V113	3,254	-	-	-	-	-	-	363	-	-	363	260	-	260
WARREN COUNTY FISCAL COUR	V114	8,810	-	-	-	-	-	-	983	-	-	983	705	-	705
WASHINGTON CO FIS COURT	V115	2,028	-	-	-	-	-	-	226	-	-	226	162	-	162
WAYNE COUNTY FISCAL COURT	V116	4,482	-	-	-	-	-	-	500	-	-	500	359	-	359
WEBSTER CO FISCAL COURT	V117	4,207	-	-	-	-	-	-	470	-	-	470	337	-	337
CITY OF HIGHLAND HEIGHTS	V119	297	-	-	-	-	-	-	33	-	-	33	24	-	24
WOODFORD CO FISCAL COURT	V120	4,502	-	-	-	-	-	-	503	-	-	503	360	-	360
FAMILY HEALTH CENTER	V122	17,444	-	-	-	-	-	-	1,947	-	-	1,947	1,396	-	1,396
LOUISVILLE MEM COMM	V125	193	-	-	-	-	-	-	22	-	-	22	15	-	15

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
LOU & JEFF CO RIVERPORT	V126	517	-	-	-	-	-	-	58	-	-	58	41	-	41
LOU LABOR MANAGER COM	V127	190	-	-	-	-	-	-	21	-	-	21	15	-	15
T A R C	V129	40,406	-	-	-	-	-	-	4,510	-	-	4,510	3,234	-	3,234
ANCHORAGE BD OF EDUCATION	V130	1,134	-	-	-	-	-	-	127	-	-	127	91	-	91
MOUNTAIN ARTS CENTER	V136	421	-	-	-	-	-	-	47	-	-	47	34	-	34
FRANKLIN CO CONS DIST	V137	78	-	-	-	-	-	-	9	-	-	9	6	-	6
CITY OF WURLAND	V145	84	-	-	-	-	-	-	9	-	-	9	7	-	7
HARDIN CO WATER DIST #2	V147	2,871	-	-	-	-	-	-	320	-	-	320	230	-	230
HOUSING AUTH OF HENDERSON	V151	1,422	-	-	-	-	-	-	159	-	-	159	114	-	114
JEFF CO BD OF ED	V156	264,419	-	-	-	-	-	-	29,516	-	-	29,516	21,164	-	21,164
BIG SANDY AREA COMM PRO	V158	2,717	-	-	-	-	-	-	303	-	-	303	217	-	217
CITY OF ERLANGER	V159	2,741	-	-	-	-	-	-	306	-	-	306	219	-	219
EAST BERNSTADT BD OF ED	V163	511	-	-	-	-	-	-	57	-	-	57	41	-	41
CITY OF ADAIRVILLE	V171	201	-	-	-	-	-	-	22	-	-	22	16	-	16
MADISON CO CONSERVAT DIST	V176	44	-	-	-	-	-	-	5	-	-	5	4	-	4
MARSHALL CO SEN CITIZENS	V179	98	-	-	-	-	-	-	11	-	-	11	8	-	8
CITY OF CENTRAL CITY	V189	1,785	-	-	-	-	-	-	199	-	-	199	143	-	143
CITY OF BUTLER	V196	48	-	-	-	-	-	-	5	-	-	5	4	-	4
CITY OF HAZARD	V197	5,399	-	-	-	-	-	-	603	-	-	603	432	-	432
MOUNTAIN WATER DISTRICT	V198	163	-	-	-	-	-	-	18	-	-	18	13	-	13
PULASKI COUNTY LIBRARY	V200	694	-	-	-	-	-	-	77	-	-	77	56	-	56
BARREN/METCALFE CO AMB SR	V205	288	-	-	-	-	-	-	32	-	-	32	23	-	23
SHELBYVLE MUN WATER&SEWER	V206	1,475	-	-	-	-	-	-	165	-	-	165	118	-	118
BELL CO PUBLIC LIBRARY	V207	363	-	-	-	-	-	-	41	-	-	41	29	-	29
CITY OF WALTON	V208	349	-	-	-	-	-	-	39	-	-	39	28	-	28
MURRAY TOURISM COMMISSION	V218	100	-	-	-	-	-	-	11	-	-	11	8	-	8
BELLEVUE BD OF EDUCATION	V219	1,156	-	-	-	-	-	-	129	-	-	129	93	-	93
PENNYROYAL AREA MUSEUM	V224	141	-	-	-	-	-	-	16	-	-	16	11	-	11
OWENSBORO RIVERPORT AUTH	V230	2,000	-	-	-	-	-	-	223	-	-	223	160	-	160
BIG SANDY AREA DEV DIST	V236	3,577	-	-	-	-	-	-	399	-	-	399	286	-	286
BLUE GRASS COMM ACTION	V237	5,214	-	-	-	-	-	-	582	-	-	582	417	-	417
HARDIN CO WATER DIST #1	V247	2,855	-	-	-	-	-	-	319	-	-	319	229	-	229
HENDERSON CO RIVER AUTH	V251	957	-	-	-	-	-	-	107	-	-	107	77	-	77
KENTON CO PUBLIC LIBRARY	V259	6,064	-	-	-	-	-	-	677	-	-	677	485	-	485
LAUREL CO BD OF EDUCATION	V263	12,704	-	-	-	-	-	-	1,418	-	-	1,418	1,017	-	1,017
RUSSELLVILLE ELEC PL BD	V271	1,209	-	-	-	-	-	-	135	-	-	135	97	-	97
HOUSING AUTH OF MAYSVILLE	V281	442	-	-	-	-	-	-	49	-	-	49	35	-	35
CITY OF PIKEVILLE	V298	2,371	-	-	-	-	-	-	265	-	-	265	190	-	190
HOUSING AUTH OF SOMERSET	V300	698	-	-	-	-	-	-	78	-	-	78	56	-	56
CITY OF CAVE CITY	V305	415	-	-	-	-	-	-	46	-	-	46	33	-	33
HOUSING AUTH OF SHELBYVLE	V306	172	-	-	-	-	-	-	19	-	-	19	14	-	14
NORTHERN KY AREA DEV.DIST	V308	4,458	-	-	-	-	-	-	498	-	-	498	357	-	357
CAMPBELL CO BD OF ED	V319	9,630	-	-	-	-	-	-	1,075	-	-	1,075	771	-	771
CHRISTIAN CO CONS DIST	V324	78	-	-	-	-	-	-	9	-	-	9	6	-	6
CITY OF OWENSBORO	V330	14,114	-	-	-	-	-	-	1,575	-	-	1,575	1,130	-	1,130
SANDY VALLEY TRANS SER IN	V336	1,855	-	-	-	-	-	-	207	-	-	207	148	-	148
FRANKFORT ELEC WATER BD	V337	16,041	-	-	-	-	-	-	1,791	-	-	1,791	1,284	-	1,284
CITY OF RADCLIFF	V347	3,103	-	-	-	-	-	-	346	-	-	346	248	-	248
CITY OF ELSMERE	V359	551	-	-	-	-	-	-	62	-	-	62	44	-	44

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
LONDON LAUREL CO COMM CTR	V363	677	-	-	-	-	-	76	-	-	76	54	-	54
PADUCAH MCCRACKEN CO TOUR	V373	212	-	-	-	-	-	24	-	-	24	17	-	17
CITY OF BEREA	V376	7,241	-	-	-	-	-	808	-	-	808	580	-	580
CITY OF ELKHORN CITY	V398	209	-	-	-	-	-	23	-	-	23	17	-	17
PULASKI CO SOIL CONS DIST	V400	112	-	-	-	-	-	13	-	-	13	9	-	9
MARY W WELDON MEM PUB LIB	V405	272	-	-	-	-	-	30	-	-	30	22	-	22
BELL/WHITLEY COMM ACTION	V407	3,460	-	-	-	-	-	386	-	-	386	277	-	277
UNION EMERGENCY SERVICES	V408	95	-	-	-	-	-	11	-	-	11	8	-	8
DAYTON CITY SCHOOLS	V419	1,449	-	-	-	-	-	162	-	-	162	116	-	116
PENNYRILE ALLIED COMM SER	V424	3,912	-	-	-	-	-	437	-	-	437	313	-	313
OWENSBORO MUN UTILITIES	V430	24,623	-	-	-	-	-	2,748	-	-	2,748	1,971	-	1,971
APPALACHIAN RES & DEFENSE	V436	2,258	-	-	-	-	-	252	-	-	252	181	-	181
FKT/FKLN CO TOUR&CONV COM	V437	179	-	-	-	-	-	20	-	-	20	14	-	14
CITY OF ELIZABETHTOWN	V447	10,301	-	-	-	-	-	1,150	-	-	1,150	825	-	825
LUDLOW BD OF EDUCATION	V459	1,141	-	-	-	-	-	127	-	-	127	91	-	91
LONDON LAUREL TOURIST COM	V463	198	-	-	-	-	-	22	-	-	22	16	-	16
PADUCAH POWER SYSTEM	V473	6,516	-	-	-	-	-	727	-	-	727	522	-	522
KY RIVER FOOTHILLS DEV CO	V476	8,623	-	-	-	-	-	963	-	-	963	690	-	690
WEST PULASKI WATER DISTR	V500	389	-	-	-	-	-	43	-	-	43	31	-	31
CITY OF PARK CITY	V505	8	-	-	-	-	-	1	-	-	1	1	-	1
BELL CO SOLID WASTE OFFIC	V507	206	-	-	-	-	-	23	-	-	23	16	-	16
CITY OF UNION	V508	105	-	-	-	-	-	12	-	-	12	8	-	8
HOPKINSVL WATER ENV ATH	V524	3,708	-	-	-	-	-	414	-	-	414	297	-	297
AUDUBON AREA COMM SER INC	V530	15,561	-	-	-	-	-	1,737	-	-	1,737	1,245	-	1,245
CAPITAL COMMUNITY E I D A	V537	150	-	-	-	-	-	17	-	-	17	12	-	12
ELIZABETHTOWN TOUR/CON BU	V547	295	-	-	-	-	-	33	-	-	33	24	-	24
BEECHWOOD BOARD OF EDUC	V559	1,330	-	-	-	-	-	148	-	-	148	106	-	106
LONDON-LAUREL CO IDA	V563	52	-	-	-	-	-	6	-	-	6	4	-	4
SOUTHERN MADISON WATER DT	V576	525	-	-	-	-	-	59	-	-	59	42	-	42
PINEVILLE UTILITY COMM	V607	1,259	-	-	-	-	-	141	-	-	141	101	-	101
WALTON FIRE DIST/EMS	V608	12	-	-	-	-	-	1	-	-	1	1	-	1
SOUTHGATE BD OF ED	V619	244	-	-	-	-	-	27	-	-	27	20	-	20
HOPKINSVL ELECTRIC SYSTEM	V624	4,133	-	-	-	-	-	461	-	-	461	331	-	331
CITY OF WHITESVILLE	V630	258	-	-	-	-	-	29	-	-	29	21	-	21
FARMDALE WATER DISTRICT	V637	210	-	-	-	-	-	23	-	-	23	17	-	17
CITY OF VINE GROVE	V647	717	-	-	-	-	-	80	-	-	80	57	-	57
KENTON CO BD OF ED	V659	24,280	-	-	-	-	-	2,710	-	-	2,710	1,943	-	1,943
LAUREL CO CONSERV DIST	V663	86	-	-	-	-	-	10	-	-	10	7	-	7
PADUCAH-MCCRACKEN CO JOIN	V673	2,097	-	-	-	-	-	234	-	-	234	168	-	168
MADISON CO UTILITIES DIST	V676	643	-	-	-	-	-	72	-	-	72	51	-	51
BELL CO CONSERVATION DIST	V707	35	-	-	-	-	-	4	-	-	4	3	-	3
HEBRON FIRE PROTECTION DI	V708	84	-	-	-	-	-	9	-	-	9	7	-	7
SILVER GROVE BD OF ED	V719	422	-	-	-	-	-	47	-	-	47	34	-	34
PENNYRILE AREA DEVP DIST	V724	2,631	-	-	-	-	-	294	-	-	294	211	-	211
GREEN RIV AREA DEL DIST	V730	3,529	-	-	-	-	-	394	-	-	394	282	-	282
KY ASSOC OF CO (KACO)	V737	4,754	-	-	-	-	-	531	-	-	531	380	-	380
JEFF CO MED CENTER LAUNDR	V756	2,940	-	-	-	-	-	328	-	-	328	235	-	235
ERLANGER/ELSMERE BD OF ED	V759	4,059	-	-	-	-	-	453	-	-	453	325	-	325
MCCRACKEN CO PUB LIBRARY	V773	1,314	-	-	-	-	-	147	-	-	147	105	-	105

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
POINT PLEASANT FIRE DIST	V808	4	-	-	-	-	-	0	-	-	0	0	-	0
NEWPORT BD OF ED	V819	4,295	-	-	-	-	-	479	-	-	479	344	-	344
REGIONAL WTR RESOURCE AGY	V830	5,477	-	-	-	-	-	611	-	-	611	438	-	438
KYIANA REG PLANNING DEV	V856	5,457	-	-	-	-	-	609	-	-	609	437	-	437
COVINGTON BD OF ED	V859	11,280	-	-	-	-	-	1,259	-	-	1,259	903	-	903
PADUCAH-MCRACKEN CO RIV	V873	951	-	-	-	-	-	106	-	-	106	76	-	76
CITY OF WILDER	V919	336	-	-	-	-	-	38	-	-	38	27	-	27
OWENSBORO METRO PLAN COMM	V930	978	-	-	-	-	-	109	-	-	109	78	-	78
HOUSING AUTH OF FRANKFORT	V937	831	-	-	-	-	-	93	-	-	93	67	-	67
CITY OF COVINGTON	V959	8,401	-	-	-	-	-	938	-	-	938	672	-	672
ADAIR COUNTY ATTORNEY	W001	190	-	-	-	-	-	21	-	-	21	15	-	15
ANDERSON COUNTY ATTORNEY	W003	109	-	-	-	-	-	12	-	-	12	9	-	9
BALLARD COUNTY ATTORNEY	W004	124	-	-	-	-	-	14	-	-	14	10	-	10
BOYD COUNTY ATTORNEY	W010	346	-	-	-	-	-	39	-	-	39	28	-	28
BOYLE COUNTY ATTORNEY	W011	145	-	-	-	-	-	16	-	-	16	12	-	12
BREATHITT CO ATTORNEY	W013	162	-	-	-	-	-	18	-	-	18	13	-	13
BULLITT COUNTY ATTORNEY	W015	96	-	-	-	-	-	11	-	-	11	8	-	8
BUTLER COUNTY ATTORNEY	W016	98	-	-	-	-	-	11	-	-	11	8	-	8
CALDWELL COUNTY ATTORNEY	W017	178	-	-	-	-	-	20	-	-	20	14	-	14
CALLOWAY COUNTY ATTORNEY	W018	290	-	-	-	-	-	32	-	-	32	23	-	23
CAMPBELL COUNTY ATTORNEY	W019	813	-	-	-	-	-	91	-	-	91	65	-	65
CARLISLE COUNTY ATTORNEY	W020	50	-	-	-	-	-	6	-	-	6	4	-	4
CHILD SUPPORT ENFORCEMENT	W022	114	-	-	-	-	-	13	-	-	13	9	-	9
CHRISTIAN COUNTY ATTORNEY	W024	644	-	-	-	-	-	72	-	-	72	52	-	52
CLAY COUNTY ATTORNEY	W026	192	-	-	-	-	-	21	-	-	21	15	-	15
CLINTON CO ATTORNEY	W027	113	-	-	-	-	-	13	-	-	13	9	-	9
CRITTENDEN CO ATTORNEY	W028	10	-	-	-	-	-	1	-	-	1	1	-	1
CUMBERLAND CO ATTORNEY	W029	111	-	-	-	-	-	12	-	-	12	9	-	9
EDMONSON COUNTY ATTORNEY	W031	82	-	-	-	-	-	9	-	-	9	7	-	7
ELLIOTT COUNTY ATTORNEY	W032	73	-	-	-	-	-	8	-	-	8	6	-	6
ESTILL COUNTY ATTORNEY	W033	161	-	-	-	-	-	18	-	-	18	13	-	13
FLEMING COUNTY ATTORNEY	W035	386	-	-	-	-	-	43	-	-	43	31	-	31
GALLATIN COUNTY ATTORNEY	W039	101	-	-	-	-	-	11	-	-	11	8	-	8
GRANT COUNTY CHILD SUPPOR	W041	146	-	-	-	-	-	16	-	-	16	12	-	12
GRAYSON COUNTY ATTORNEY	W043	210	-	-	-	-	-	23	-	-	23	17	-	17
GREEN COUNTY ATTORNEY	W044	115	-	-	-	-	-	13	-	-	13	9	-	9
GREENUP CO ATTY/CHILD SUP	W045	233	-	-	-	-	-	26	-	-	26	19	-	19
HARDIN COUNTY ATTORNEY	W047	932	-	-	-	-	-	104	-	-	104	75	-	75
HARLAN COUNTY ATTORNEY	W048	479	-	-	-	-	-	53	-	-	53	38	-	38
HART COUNTY ATTORNEY	W050	270	-	-	-	-	-	30	-	-	30	22	-	22
HENDERSON CO ATTORNEY	W051	388	-	-	-	-	-	43	-	-	43	31	-	31
HENRY COUNTY ATTORNEY	W052	55	-	-	-	-	-	6	-	-	6	4	-	4
JACKSON COUNTY ATTORNEY	W055	103	-	-	-	-	-	12	-	-	12	8	-	8
JEFFERSON CO ATTORNEY	W056	9,973	-	-	-	-	-	1,113	-	-	1,113	798	-	798
JOHNSON CO ATTORNEY	W058	190	-	-	-	-	-	21	-	-	21	15	-	15
KNOTT COUNTY ATTORNEY	W060	170	-	-	-	-	-	19	-	-	19	14	-	14
KNOX COUNTY ATTORNEY	W061	270	-	-	-	-	-	30	-	-	30	22	-	22
LAUREL COUNTY ATTORNEY	W063	571	-	-	-	-	-	64	-	-	64	46	-	46
LAWRENCE COUNTY ATTORNEY	W064	152	-	-	-	-	-	17	-	-	17	12	-	12

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Non-Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
LESLIE COUNTY ATTORNEY	W066	144	-	-	-	-	-	-	16	-	-	16	12	-	12
LETCHER COUNTY ATTORNEY	W067	248	-	-	-	-	-	-	28	-	-	28	20	-	20
LINCOLN COUNTY ATTORNEY	W069	247	-	-	-	-	-	-	28	-	-	28	20	-	20
LIVINGSTON CO ATTORNEY	W070	91	-	-	-	-	-	-	10	-	-	10	7	-	7
LOGAN COUNTY ATTORNEY	W071	55	-	-	-	-	-	-	6	-	-	6	4	-	4
MCCRACKEN COUNTY ATTORNEY	W073	47	-	-	-	-	-	-	5	-	-	5	4	-	4
MAGOFFIN CO ATTORNEY	W077	46	-	-	-	-	-	-	5	-	-	5	4	-	4
MARSHALL COUNTY ATTORNEY	W079	63	-	-	-	-	-	-	7	-	-	7	5	-	5
MARTIN COUNTY ATTORNEY	W080	160	-	-	-	-	-	-	18	-	-	18	13	-	13
MEADE COUNTY ATTORNEY	W082	143	-	-	-	-	-	-	16	-	-	16	11	-	11
MENIFEE COUNTY ATTORNEY	W083	64	-	-	-	-	-	-	7	-	-	7	5	-	5
MERCER COUNTY ATTORNEY	W084	137	-	-	-	-	-	-	15	-	-	15	11	-	11
METCALFE COUNTY ATTORNEY	W085	119	-	-	-	-	-	-	13	-	-	13	9	-	9
NELSON COUNTY ATTORNEY	W090	310	-	-	-	-	-	-	35	-	-	35	25	-	25
NICHOLAS COUNTY ATTORNEY	W091	36	-	-	-	-	-	-	4	-	-	4	3	-	3
OHIO COUNTY ATTORNEY	W092	135	-	-	-	-	-	-	15	-	-	15	11	-	11
OWSLEY COUNTY ATTORNEY	W095	73	-	-	-	-	-	-	8	-	-	8	6	-	6
PENDLETON COUNTY ATTORNEY	W096	76	-	-	-	-	-	-	8	-	-	8	6	-	6
PERRY COUNTY ATTORNEY	W097	294	-	-	-	-	-	-	33	-	-	33	24	-	24
PIKE COUNTY ATTORNEY	W098	746	-	-	-	-	-	-	83	-	-	83	60	-	60
POWELL COUNTY ATTORNEY	W099	186	-	-	-	-	-	-	21	-	-	21	15	-	15
ROWAN COUNTY ATTORNEY	W103	8	-	-	-	-	-	-	1	-	-	1	1	-	1
RUSSELL COUNTY ATTORNEY	W104	210	-	-	-	-	-	-	23	-	-	23	17	-	17
SCOTT COUNTY ATTORNEY	W105	69	-	-	-	-	-	-	8	-	-	8	6	-	6
SHELBY COUNTY ATTORNEY	W106	69	-	-	-	-	-	-	8	-	-	8	6	-	6
TAYLOR COUNTY ATTORNEY	W109	188	-	-	-	-	-	-	21	-	-	21	15	-	15
TODD COUNTY ATTORNEY	W110	58	-	-	-	-	-	-	6	-	-	6	5	-	5
UNION COUNTY ATTORNEY	W113	11	-	-	-	-	-	-	1	-	-	1	1	-	1
WARREN CO ATTY/CHILD SUPP	W114	668	-	-	-	-	-	-	75	-	-	75	53	-	53
WASHINGTON CO ATTORNEY	W115	79	-	-	-	-	-	-	9	-	-	9	6	-	6
WHITLEY COUNTY ATTORNEY	W118	42	-	-	-	-	-	-	5	-	-	5	3	-	3
WOLFE COUNTY ATTORNEY	W119	131	-	-	-	-	-	-	15	-	-	15	10	-	10
WOODFORD COUNTY ATTORNEY	W120	220	-	-	-	-	-	-	25	-	-	25	18	-	18
OWENSBORO DAVIESS CO TOUR	X030	240	-	-	-	-	-	-	27	-	-	27	19	-	19
FAYETTE CO ATTORNEY OFF	X034	3,121	-	-	-	-	-	-	348	-	-	348	250	-	250
KENTON COUNTY ATTORNEY	X059	1,547	-	-	-	-	-	-	173	-	-	173	124	-	124
GEORGETOWN WATER & SEWER	X105	3,904	-	-	-	-	-	-	436	-	-	436	312	-	312
LOU FIREFIGHTERS PENS FUN	X956	212	-	-	-	-	-	-	24	-	-	24	17	-	17
Total All Entities		\$ 3,244,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362,151	\$ -	\$ -	\$ 362,151	\$ 259,675	\$ -	\$ 259,675

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

County Employees Retirement System (Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
JEFFERSON CO SHERIFF	39932	\$ 3,337,755.46	1.845912%
KENTON CO SHERIFF	39934	496,435.06	0.274548%
CAMPBELL CO SHERIFF	39936	136,437.98	0.075456%
FAYETTE CO SHERIFF	39938	594,696.33	0.328891%
DAVISS CO SHERIFF	39940	626,873.19	0.346686%
HARDIN COUNTY SHERIFF	39944	449,106.84	0.248374%
WARREN COUNTY SHERIFF	39946	663,625.44	0.367011%
BOONE COUNTY SHERIFF	39948	2,950,167.59	1.631561%
MADISON COUNTY SHERIFF	39952	251,109.06	0.138873%
BULLITT CO SHERIFF	39962	607,311.24	0.335867%
CITY OF ANCHORAGE	A156	187,491.80	0.103690%
BELLEVUE/DAYTON FIRE	AB19	340,320.24	0.188211%
CAMPBELL CO FIRE DIST 1	AC19	117,510.67	0.064988%
SOUTHERN CAMPBELL F DIST	AD19	112,341.58	0.062129%
SOMERSET POLICE & FIRE	AJ00	235,779.88	0.130396%
ALLEN CO AMBULANCE SVC	AS02	246,854.37	0.136520%
WOODFORD CO FIRE DISTRICT	AS20	65,503.44	0.036226%
BURLINGTON FIRE PRO DIST	B008	455,977.77	0.252174%
CITY OF HILLVIEW	B015	193,430.15	0.106975%
CITY OF BELLEFONTE	B045	39,868.34	0.022049%
CITY OF HARLAN	B048	29,318.66	0.016214%
BUECHEL FIRE PROTECT DIST	B256	243,098.80	0.134443%
CITY OF LUDLOW	B259	181,335.20	0.100286%
ANCHORAGE FIRE PROTECTION	B456	326,520.79	0.180579%
LOUISVILLE AIRPORT AUTHOR	B656	736,143.36	0.407117%
LAKE DREAMLAND FIRE DIST	B956	45,051.25	0.024915%
FAIRDALE FIRE DISTRICT	C156	281,778.12	0.155835%
LOUISVILLE/JEFF CO METRO	C256	50,024,749.22	27.665687%
INDIAN HILLS POLICE DEPT	C356	106,259.94	0.058766%
CITY OF PEMBROKE	D024	11,508.10	0.006364%
CITY OF LEWISBURG	D071	16,930.03	0.009363%
CITY OF COAL RUN VILLAGE	D098	41,424.78	0.022910%
SIMPSONVILLE RURAL FIRE	D106	55,751.45	0.030833%
ZONETON FIRE PROT DIST	G015	199,362.20	0.110255%
SHELBY CO SUB FIRE DIST	GS06	23,535.36	0.013016%
CITY OF SCOTTSVILLE	J002	103,786.41	0.057398%
CITY OF LAWRENCEBURG	J003	219,303.45	0.121284%
CITY OF MIDDLESBORO	J007	732,520.40	0.405113%
CITY OF HOPKINSVILLE	J024	3,001,017.12	1.659682%
CITY OF FRANKFORT	J037	2,719,758.06	1.504135%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF LANCASTER	J040	114,351.19	0.063241%
KENTON COUNTY AIRPORT BD	J059	2,460,924.17	1.360989%
CITY OF LONDON	J063	598,398.35	0.330938%
CITY OF WHITESBURG	J067	107,445.04	0.059421%
CITY OF HARRODSBURG	J084	275,092.52	0.152137%
CITY OF BARDSTOWN	J090	594,559.73	0.328815%
CITY OF SOMERSET	J100	1,669,744.39	0.923435%
CITY OF MORGANFIELD	J113	95,087.85	0.052587%
CITY OF CORBIN	J118	599,753.00	0.331687%
CITY OF EARLINGTON	J154	4,367.77	0.002416%
CITY OF JEFFERSONTOWN	J156	1,457,410.58	0.806006%
BOYD CO AMBULANCE SERVICE	J210	582,149.86	0.321952%
CITY OF ST MATTHEWS	J256	764,380.26	0.422733%
CITY OF PARK HILLS	J259	84,057.15	0.046487%
CITY OF ALEXANDRIA	J319	298,716.66	0.165202%
CITY OF OAK GROVE	J324	177,049.38	0.097915%
CITY OF WEST BUECHEL	J356	10,144.52	0.005610%
CITY OF FORT WRIGHT	J359	387,668.27	0.214396%
CANNONSBURG VOL FIRE DEPT	J410	42,151.61	0.023312%
CITY OF COLD SPRING	J419	234,880.85	0.129899%
CITY OF SHIVELY	J456	954,737.40	0.528008%
CITY OF CATLETTSBURG	J510	145,718.74	0.080588%
CITY OF FORT THOMAS	J619	1,171,419.94	0.647842%
CITY OF SOUTHGATE	J719	18,163.36	0.010045%
CITY OF PROSPECT	J756	111,909.37	0.061890%
CITY OF BELLEVUE	J819	243,376.59	0.134597%
CITY OF VILLA HILLS	J859	108,496.83	0.060003%
CITY OF DAYTON	J919	164,170.18	0.090793%
OKOLONA FIRE DISTRICT	J956	739,100.32	0.408752%
CITY OF INDEPENDENCE	J959	640,839.26	0.354410%
CITY OF COLUMBIA	K001	184,162.83	0.101849%
CITY OF ASHLAND	K010	2,078,912.82	1.149722%
CITY OF DANVILLE	K011	849,178.24	0.469630%
CITY OF MORGANTOWN	K016	55,950.87	0.030943%
CITY OF MURRAY	K018	1,002,862.80	0.554623%
CITY OF NEWPORT	K019	1,689,698.22	0.934471%
CITY OF MANCHESTER	K026	133,050.97	0.073583%
CITY OF BURKESVILLE	K029	70,402.09	0.038935%
LEX/FAYETTE URBAN CO GOVT	K034	4,126,170.73	2.281937%
CITY OF WILLIAMSTOWN	K041	135,331.17	0.074844%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF LEITCHFIELD	K043	206,808.27	0.114373%
CITY OF CYNTHIANA	K049	449,720.63	0.248713%
CITY OF BEATTYVILLE	K065	58,753.85	0.032493%
CITY OF RUSSELLVILLE	K071	473,278.20	0.261742%
CITY OF LEBANON	K078	215,698.81	0.119290%
CITY OF BENTON	K079	143,437.00	0.079326%
CITY OF STANTON	K099	78,915.64	0.043644%
CITY OF MOREHEAD	K103	304,563.33	0.168436%
CITY OF GEORGETOWN	K105	1,735,783.31	0.959958%
CITY OF SHELBYVILLE	K106	796,166.00	0.440312%
CITY OF TAYLORSVILLE	K108	81,989.78	0.045344%
CITY OF CADIZ	K111	123,552.06	0.068329%
CITY OF BOWLING GREEN	K114	4,485,575.86	2.480703%
CITY OF SPRINGFIELD	K115	95,486.18	0.052808%
CITY OF VERSAILLES	K120	872,005.31	0.482254%
CITY OF FERGUSON	K200	12,076.89	0.006679%
JEFFERSONTOWN FIRE DIST	K256	878,460.39	0.485824%
MT WASHINGTON FIRE P DIST	K315	247,799.28	0.137043%
CITY OF SILVER GROVE	K319	16,826.42	0.009306%
ST MATTHEWS FIRE DIST.	K356	657,295.08	0.363510%
CITY OF SMITHS GROVE	K414	12,674.54	0.007010%
ALEXANDRIA FIRE DISTRICT	K419	282,279.17	0.156112%
CAMP TAYLOR FIRE PRO DIST	K456	120,130.21	0.066437%
CITY OF TAYLOR MILL	K559	444,282.46	0.245706%
MCMAHAN FIRE PRO DIST 14	K656	133,615.91	0.073895%
CITY OF EDGEWOOD	K659	484,157.22	0.267758%
CENTRAL CAMPBELL CO FIRE	K719	411,143.69	0.227379%
LAKESIDE/CRESTVIEWHLS POL	K759	225,711.17	0.124827%
HIGHVIEW FIRE DISTRICT	K856	226,227.62	0.125113%
CITY OF FORT MITCHELL	K859	427,801.30	0.236591%
CITY OF MEADOW VALE	K956	9,422.42	0.005211%
ADAIR CO AMBULANCE SER	L001	179,779.40	0.099425%
CITY OF GLASGOW	L005	996,570.04	0.551143%
CITY OF PARIS	L009	583,901.09	0.322921%
CITY OF MT WASHINGTON	L015	245,582.49	0.135817%
CITY OF WINCHESTER	L025	1,620,718.74	0.896322%
EDMONSON CO AMBULANCE DIS	L031	102,056.15	0.056441%
CITY OF FLEMINGSBURG	L035	88,992.25	0.049216%
CITY OF WARSAW	L039	44,155.74	0.024420%
GREEN CO AMBULANCE SVC	L044	119,978.90	0.066353%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF MUNFORDVILLE	L050	20,718.97	0.011458%
CITY OF EMINENCE	L052	95,759.88	0.052959%
CITY OF NICHOLASVILLE	L057	1,707,261.73	0.944184%
CITY OF BARBOURVILLE	L061	187,466.08	0.103676%
CITY OF PADUCAH	L073	2,951,531.45	1.632315%
CITY OF SALYERSVILLE	L077	49,377.74	0.027308%
CITY OF TOMPKINSVILLE	L086	95,062.74	0.052573%
CITY OF NEW HAVEN	L090	14,794.16	0.008182%
CITY OF FRANKLIN	L107	340,803.64	0.188478%
SPENCER CO FIRE DIST	L108	46,218.21	0.025561%
CITY OF ELKTON	L110	36,832.41	0.020370%
ELSMERE FIRE PROTECTION	L159	222,731.00	0.123179%
EASTWOOD FIRE PROT DIST	L356	307,925.66	0.170295%
HARRODS CREEK FIRE DIST	L456	681,559.46	0.376930%
LYNDON FIRE PROTECT DIST	L556	498,753.85	0.275831%
FERN CREEK FIRE PROT DIST	L656	298,448.27	0.165054%
PLEASURE RIDGE PARK FIRE	L756	702,657.65	0.388598%
WORTHINGTON FIRE DEPT	L956	597,726.88	0.330567%
CITY OF HARDINSBURG	M014	41,764.93	0.023098%
BULLITT CO FISCAL COURT	M015	278,603.84	0.154079%
CITY OF MAYFIELD	M042	890,997.67	0.492757%
CITY OF DAWSON SPRINGS	M054	78,420.63	0.043370%
KENTON COUNTY FISCAL CT	M059	1,027,067.67	0.568009%
CITY OF STANFORD	M069	111,675.29	0.061761%
CITY OF RICHMOND	M076	1,849,953.45	1.023098%
CITY OF MAYSVILLE	M081	566,707.61	0.313412%
CITY OF EDMONTON	M085	82,743.87	0.045761%
CITY OF FALMOUTH	M096	104,145.57	0.057597%
CITY OF CAMPBELLSVILLE	M109	443,420.14	0.245229%
CITY OF GUTHRIE	M110	44,525.20	0.024624%
CITY OF STURGIS	M113	12,105.69	0.006695%
WHITLEY CO FISCAL COURT	M118	48,874.82	0.027030%
CITY OF PIONEER VILLAGE	M315	49,601.69	0.027432%
MIDDLETOWN FIRE PROT DIST	M356	871,757.03	0.482116%
CITY OF FLORENCE	N008	2,488,652.01	1.376324%
CITY OF MILLERSBURG	N009	858.91	0.000475%
CITY OF BROOKSVILLE	N012	20,242.46	0.011195%
CITY OF HORSE CAVE	N050	14,834.26	0.008204%
CITY OF HENDERSON	N051	1,911,004.36	1.056862%
CITY OF MADISONVILLE	N054	1,990,888.37	1.101041%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF AUBURN	N071	23,499.69	0.012996%
MADISON CO EMS	N076	790,951.98	0.437428%
CITY OF MT STERLING	N087	330,409.03	0.182729%
MORGAN CO AMBULANCE SERV	N088	127,908.01	0.070738%
CITY OF LAGRANGE	N093	246,332.57	0.136232%
CITY OF OWENTON	N094	53,348.99	0.029504%
CITY OF CLAY CITY	N099	25,806.50	0.014272%
CITY OF BURNSIDE	N100	38,262.94	0.021161%
CITY OF JAMESTOWN	N104	85,035.62	0.047028%
CITY OF PINEVILLE	P007	128,757.23	0.071208%
CITY OF LEBANON JUNCTION	P015	38,954.45	0.021543%
ESTILL COUNTY EMS	P033	125,386.08	0.069344%
CITY OF DRY RIDGE	P041	168,483.21	0.093178%
CITY OF CLARKSON	P043	10,657.36	0.005894%
CITY OF CALVERT CITY	P079	122,052.70	0.067500%
SOUTH OLDHAM FIRE DEPT	P093	204,572.55	0.113137%
CITY OF MONTICELLO	P116	157,382.56	0.087039%
CITY OF CLAY	P117	24,602.65	0.013606%
CITY OF SHEPHERDSVILLE	R015	718,726.77	0.397485%
CITY OF PRINCETON	R017	201,043.20	0.111185%
CITY OF PRESTONSBURG	R036	6,535.15	0.003614%
CITY OF RUSSELL	R045	280,823.36	0.155307%
CITY OF WILMORE	R057	121,723.53	0.067318%
CITY OF RUSSELL SPRINGS	R104	111,113.75	0.061450%
INDEPENDENCE FIRE DIST	TS59	860,937.06	0.476133%
ADAIR COUNTY FISCAL COURT	V001	208,124.49	0.115101%
ALLEN COUNTY FISCAL COURT	V002	158,803.99	0.087825%
ANDERSON CO FISCAL COURT	V003	214,445.59	0.118597%
BARREN CO FISCAL CT	V005	553,369.25	0.306035%
BELL CO FISCAL CT	V007	129,429.74	0.071580%
BOONE CO FISCAL CT	V008	597,058.04	0.330197%
BOURBON CO FISCAL COURT	V009	128,597.88	0.071120%
BOYLE COUNTY FISCAL COURT	V011	584,810.21	0.323423%
BRACKEN CO FISCAL COURT	V012	36,595.29	0.020239%
BREATHITT CO FISCAL COURT	V013	41,497.65	0.022950%
CALDWELL CO FISCAL COURT	V017	136,084.30	0.075260%
CAMPBELL CO FISCAL CT	V019	615,844.22	0.340586%
CASEY CO FISCAL COURT	V023	96,786.28	0.053527%
CLARK COUNTY FISCAL COURT	V025	519,729.09	0.287431%
DAVISS CO FISCAL COURT	V030	1,191,356.82	0.658868%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Hazardous)

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<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
ELLIOTT CO FISCAL CT	V032	28,322.77	0.015664%
FLEMING CO FISCAL COURT	V035	106,132.91	0.058696%
FRANKLIN CO FISCAL COURT	V037	1,172,702.21	0.648551%
GRANT COUNTY FISCAL COURT	V041	212,280.19	0.117399%
GRAYSON CO FISCAL COURT	V043	1,056,084.52	0.584057%
HARDIN CO FISCAL COURT	V047	1,555,246.41	0.860113%
HARRISON CO FISCAL COURT	V049	200,458.71	0.110862%
HENRY CO FISCAL COURT	V052	100,515.35	0.055589%
HOPKINS CO FISCAL COURT	V054	700,763.62	0.387550%
JESSAMINE CO FISCAL COURT	V057	860,776.16	0.476044%
KNOTT CO FISCAL CT	V060	76,223.01	0.042154%
LARUE CO FISCAL COURT	V062	51,874.06	0.028688%
LAUREL COUNTY FISCAL COUR	V063	261,506.47	0.144624%
LETCHER CO FISCAL COURT	V067	225,763.71	0.124856%
LIVINGSTON CO FISCAL CT	V070	103,080.30	0.057008%
LYON COUNTY FISCAL COURT	V072	63,541.35	0.035141%
MCCRACKEN CO FISCAL COURT	V073	1,404,671.08	0.776839%
MADISON CO FISCAL COURT	V076	239,328.37	0.132358%
MAGOFFIN CO FISCAL COURT	V077	8,314.26	0.004598%
MARION CO FISCAL COURT	V078	115,418.29	0.063831%
MARSHALL CO FISCAL COURT	V079	751,693.72	0.415717%
MASON CO FIS CT	V081	210,023.29	0.116151%
MENIFEE CO FISCAL COURT	V083	72,383.59	0.040031%
MONTGOMERY CO FISCAL CT	V087	229,512.12	0.126929%
MORGAN CO FISCAL CT	V088	90,904.59	0.050274%
NELSON CO FISCAL CT	V090	425,269.03	0.235191%
OLDHAM CO FISCAL COURT	V093	1,187,382.07	0.656670%
OWEN COUNTY FISCAL COURT	V094	54,510.35	0.030146%
PENDLETON CO FISCAL COURT	V096	113,865.45	0.062972%
PULASKI CO FISCAL CT	V100	886,500.02	0.490270%
ROWAN CO FISCAL COURT	V103	381,668.18	0.211078%
SCOTT CO FISCAL CT	V105	1,934,991.02	1.070127%
SHELBY CO FISCAL COURT	V106	1,195,231.20	0.661011%
SIMPSON CO FISCAL COURT	V107	163,201.23	0.090257%
SPENCER CO TREASURER	V108	322,110.99	0.178140%
TAYLOR COUNTY FISCAL COUR	V109	127,004.85	0.070239%
TRIMBLE CO FISCAL COURT	V112	31,082.20	0.017190%
UNION COUNTY FISCAL COURT	V113	93,153.04	0.051517%
WASHINGTON CO FIS COURT	V115	129,990.48	0.071890%
CITY OF HIGHLAND HEIGHTS	V119	222,599.39	0.123106%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014
(Continued)

County Employees Retirement System (Hazardous)

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

<u>Employer</u>	<u>Employer Code</u>	<u>2014 Actual Employer Contributions</u>	<u>Employer Allocation Percentage</u>
WOODFORD CO FISCAL COURT	V120	404,638.47	0.223781%
CITY OF ERLANGER	V159	1,348,850.65	0.745968%
CITY OF ADAIRVILLE	V171	9,632.48	0.005327%
CITY OF BUTLER	V196	16,373.43	0.009055%
CITY OF HAZARD	V197	30,057.77	0.016623%
BARREN/METCALFE CO AMB SR	V205	396,227.50	0.219130%
CITY OF PIKEVILLE	V298	565,187.26	0.312571%
CITY OF OWENSBORO	V330	3,394,242.14	1.877152%
CITY OF RADCLIFF	V347	972,772.57	0.537982%
CITY OF ELSMERE	V359	239,461.94	0.132432%
UNION EMERGENCY SERVICES	V408	465,392.60	0.257381%
CITY OF ELIZABETHTOWN	V447	1,718,751.25	0.950538%
WALTON FIRE DIST/EMS	V608	422,557.76	0.233691%
CITY OF VINE GROVE	V647	69,821.09	0.038614%
HEBRON FIRE PROTECTION DI	V708	786,312.89	0.434862%
POINT PLEASANT FIRE DIST	V808	190,326.00	0.105258%
CITY OF WILDER	V919	392,079.93	0.216836%
CITY OF COVINGTON	V959	5,146,562.34	2.846255%
Total All Entities		<u>\$ 180,818,751.47</u>	<u>100.000000%</u>

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)

County Employees Retirement System (Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense	
JEFFERSON CO SHERIFF	39932	\$ 22,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,182	\$ -	\$ -	\$ 2,182	\$ 1,719	\$ -	\$ 1,719
KENTON CO SHERIFF	39934	3,300	-	-	-	-	-	-	-	325	-	-	325	256	-	256
CAMPBELL CO SHERIFF	39936	907	-	-	-	-	-	-	-	89	-	-	89	70	-	70
FAYETTE CO SHERIFF	39938	3,953	-	-	-	-	-	-	-	389	-	-	389	306	-	306
DAVISS CO SHERIFF	39940	4,167	-	-	-	-	-	-	-	410	-	-	410	323	-	323
HARDIN COUNTY SHERIFF	39944	2,985	-	-	-	-	-	-	-	294	-	-	294	231	-	231
WARREN COUNTY SHERIFF	39946	4,411	-	-	-	-	-	-	-	434	-	-	434	342	-	342
BOONE COUNTY SHERIFF	39948	19,609	-	-	-	-	-	-	-	1,928	-	-	1,928	1,520	-	1,520
MADISON COUNTY SHERIFF	39952	1,669	-	-	-	-	-	-	-	164	-	-	164	129	-	129
BULLITT CO SHERIFF	39962	4,037	-	-	-	-	-	-	-	397	-	-	397	313	-	313
CITY OF ANCHORAGE	A156	1,246	-	-	-	-	-	-	-	123	-	-	123	97	-	97
BELLEVUE/DAYTON FIRE	AB19	2,262	-	-	-	-	-	-	-	222	-	-	222	175	-	175
CAMPBELL CO FIRE DIST 1	AC19	781	-	-	-	-	-	-	-	77	-	-	77	61	-	61
SOUTHERN CAMPBELL F DIST	AD19	747	-	-	-	-	-	-	-	73	-	-	73	58	-	58
SOMERSET POLICE & FIRE	AJ00	1,567	-	-	-	-	-	-	-	154	-	-	154	121	-	121
ALLEN CO AMBULANCE SVC	AS02	1,641	-	-	-	-	-	-	-	161	-	-	161	127	-	127
WOODFORD CO FIRE DISTRICT	AS20	435	-	-	-	-	-	-	-	43	-	-	43	34	-	34
BURLINGTON FIRE PRO DIST	B008	3,031	-	-	-	-	-	-	-	298	-	-	298	235	-	235
CITY OF HILLVIEW	B015	1,286	-	-	-	-	-	-	-	126	-	-	126	100	-	100
CITY OF BELLEFONTE	B045	265	-	-	-	-	-	-	-	26	-	-	26	21	-	21
CITY OF HARLAN	B048	195	-	-	-	-	-	-	-	19	-	-	19	15	-	15
BUECHEL FIRE PROTECT DIST	B256	1,616	-	-	-	-	-	-	-	159	-	-	159	125	-	125
CITY OF LUDLOW	B259	1,205	-	-	-	-	-	-	-	119	-	-	119	93	-	93
ANCHORAGE FIRE PROTECTION	B456	2,170	-	-	-	-	-	-	-	213	-	-	213	168	-	168
LOUISVILLE AIRPORT AUTHOR	B656	4,893	-	-	-	-	-	-	-	481	-	-	481	379	-	379
LAKE DREAMLAND FIRE DIST	B956	299	-	-	-	-	-	-	-	29	-	-	29	23	-	23
FAIRDALE FIRE DISTRICT	C156	1,873	-	-	-	-	-	-	-	184	-	-	184	145	-	145
LOUISVILLE/JEFF CO METRO	C256	332,493	-	-	-	-	-	-	-	32,700	-	-	32,700	25,766	-	25,766
INDIAN HILLS POLICE DEPT	C356	706	-	-	-	-	-	-	-	69	-	-	69	55	-	55
CITY OF PEMBROKE	D024	76	-	-	-	-	-	-	-	8	-	-	8	6	-	6
CITY OF LEWISBURG	D071	113	-	-	-	-	-	-	-	11	-	-	11	9	-	9
CITY OF COAL RUN VILLAGE	D098	275	-	-	-	-	-	-	-	27	-	-	27	21	-	21
SIMPSONVILLE RURAL FIRE	D106	371	-	-	-	-	-	-	-	36	-	-	36	29	-	29
ZONETON FIRE PROT DIST	G015	1,325	-	-	-	-	-	-	-	130	-	-	130	103	-	103
SHELBY CO SUB FIRE DIST	GS06	156	-	-	-	-	-	-	-	15	-	-	15	12	-	12
CITY OF SCOTTSVILLE	J002	690	-	-	-	-	-	-	-	68	-	-	68	53	-	53
CITY OF LAWRENCEBURG	J003	1,458	-	-	-	-	-	-	-	143	-	-	143	113	-	113
CITY OF MIDDLESBORO	J007	4,869	-	-	-	-	-	-	-	479	-	-	479	377	-	377
CITY OF HOPKINSVILLE	J024	19,946	-	-	-	-	-	-	-	1,962	-	-	1,962	1,546	-	1,546
CITY OF FRANKFORT	J037	18,077	-	-	-	-	-	-	-	1,778	-	-	1,778	1,401	-	1,401
CITY OF LANCASTER	J040	760	-	-	-	-	-	-	-	75	-	-	75	59	-	59
KENTON COUNTY AIRPORT BD	J059	16,357	-	-	-	-	-	-	-	1,609	-	-	1,609	1,268	-	1,268
CITY OF LONDON	J063	3,977	-	-	-	-	-	-	-	391	-	-	391	308	-	308
CITY OF WHITESBURG	J067	714	-	-	-	-	-	-	-	70	-	-	70	55	-	55
CITY OF HARRODSBURG	J084	1,828	-	-	-	-	-	-	-	180	-	-	180	142	-	142
CITY OF BARDSTOWN	J090	3,952	-	-	-	-	-	-	-	389	-	-	389	306	-	306
CITY OF SOMERSET	J100	11,098	-	-	-	-	-	-	-	1,091	-	-	1,091	860	-	860
CITY OF MORGANFIELD	J113	632	-	-	-	-	-	-	-	62	-	-	62	49	-	49
CITY OF CORBIN	J118	3,986	-	-	-	-	-	-	-	392	-	-	392	309	-	309

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
CITY OF EARLINGTON	J154	29	-	-	-	-	-	3	-	-	3	2	-	2
CITY OF JEFFERSONTOWN	J156	9,687	-	-	-	-	-	953	-	-	953	751	-	751
BOYD CO AMBULANCE SERVICE	J210	3,869	-	-	-	-	-	381	-	-	381	300	-	300
CITY OF ST MATTHEWS	J256	5,081	-	-	-	-	-	500	-	-	500	394	-	394
CITY OF PARK HILLS	J259	559	-	-	-	-	-	55	-	-	55	43	-	43
CITY OF ALEXANDRIA	J319	1,985	-	-	-	-	-	195	-	-	195	154	-	154
CITY OF OAK GROVE	J324	1,177	-	-	-	-	-	116	-	-	116	91	-	91
CITY OF WEST BUECHEL	J356	67	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF FORT WRIGHT	J359	2,577	-	-	-	-	-	253	-	-	253	200	-	200
CANNONSBURG VOL FIRE DEPT	J410	280	-	-	-	-	-	28	-	-	28	22	-	22
CITY OF COLD SPRING	J419	1,561	-	-	-	-	-	154	-	-	154	121	-	121
CITY OF SHIVELY	J456	6,346	-	-	-	-	-	624	-	-	624	492	-	492
CITY OF CATLETTSBURG	J510	969	-	-	-	-	-	95	-	-	95	75	-	75
CITY OF FORT THOMAS	J619	7,786	-	-	-	-	-	766	-	-	766	603	-	603
CITY OF SOUTHGATE	J719	121	-	-	-	-	-	12	-	-	12	9	-	9
CITY OF PROSPECT	J756	744	-	-	-	-	-	73	-	-	73	58	-	58
CITY OF BELLEVUE	J819	1,618	-	-	-	-	-	159	-	-	159	125	-	125
CITY OF VILLA HILLS	J859	721	-	-	-	-	-	71	-	-	71	56	-	56
CITY OF DAYTON	J919	1,091	-	-	-	-	-	107	-	-	107	85	-	85
OKOLONA FIRE DISTRICT	J956	4,912	-	-	-	-	-	483	-	-	483	381	-	381
CITY OF INDEPENDENCE	J959	4,259	-	-	-	-	-	419	-	-	419	330	-	330
CITY OF COLUMBIA	K001	1,224	-	-	-	-	-	120	-	-	120	95	-	95
CITY OF ASHLAND	K010	13,818	-	-	-	-	-	1,359	-	-	1,359	1,071	-	1,071
CITY OF DANVILLE	K011	5,644	-	-	-	-	-	555	-	-	555	437	-	437
CITY OF MORGANTOWN	K016	372	-	-	-	-	-	37	-	-	37	29	-	29
CITY OF MURRAY	K018	6,666	-	-	-	-	-	656	-	-	656	517	-	517
CITY OF NEWPORT	K019	11,231	-	-	-	-	-	1,105	-	-	1,105	870	-	870
CITY OF MANCHESTER	K026	884	-	-	-	-	-	87	-	-	87	69	-	69
CITY OF BURKESVILLE	K029	468	-	-	-	-	-	46	-	-	46	36	-	36
LEX/FAYETTE URBAN CO GOVT	K034	27,425	-	-	-	-	-	2,697	-	-	2,697	2,125	-	2,125
CITY OF WILLIAMSTOWN	K041	899	-	-	-	-	-	88	-	-	88	70	-	70
CITY OF LEITCHFIELD	K043	1,375	-	-	-	-	-	135	-	-	135	107	-	107
CITY OF CYNTHIANA	K049	2,989	-	-	-	-	-	294	-	-	294	232	-	232
CITY OF BEATTYVILLE	K065	391	-	-	-	-	-	38	-	-	38	30	-	30
CITY OF RUSSELLVILLE	K071	3,146	-	-	-	-	-	309	-	-	309	244	-	244
CITY OF LEBANON	K078	1,434	-	-	-	-	-	141	-	-	141	111	-	111
CITY OF BENTON	K079	953	-	-	-	-	-	94	-	-	94	74	-	74
CITY OF STANTON	K099	525	-	-	-	-	-	52	-	-	52	41	-	41
CITY OF MOREHEAD	K103	2,024	-	-	-	-	-	199	-	-	199	157	-	157
CITY OF GEORGETOWN	K105	11,537	-	-	-	-	-	1,135	-	-	1,135	894	-	894
CITY OF SHELBYVILLE	K106	5,292	-	-	-	-	-	520	-	-	520	410	-	410
CITY OF TAYLORSVILLE	K108	545	-	-	-	-	-	54	-	-	54	42	-	42
CITY OF CADIZ	K111	821	-	-	-	-	-	81	-	-	81	64	-	64
CITY OF BOWLING GREEN	K114	29,814	-	-	-	-	-	2,932	-	-	2,932	2,310	-	2,310
CITY OF SPRINGFIELD	K115	635	-	-	-	-	-	62	-	-	62	49	-	49
CITY OF VERSAILLES	K120	5,796	-	-	-	-	-	570	-	-	570	449	-	449
CITY OF FERGUSON	K200	80	-	-	-	-	-	8	-	-	8	6	-	6
JEFFERSONTOWN FIRE DIST	K256	5,839	-	-	-	-	-	574	-	-	574	452	-	452
MT WASHINGTON FIRE P DIST	K315	1,647	-	-	-	-	-	162	-	-	162	128	-	128

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
CITY OF SILVER GROVE	K319	112	-	-	-	-	-	-	11	-	-	11	9	-	9
ST MATTHEWS FIRE DIST.	K356	4,369	-	-	-	-	-	-	430	-	-	430	339	-	339
CITY OF SMITHS GROVE	K414	84	-	-	-	-	-	-	8	-	-	8	7	-	7
ALEXANDRIA FIRE DISTRICT	K419	1,876	-	-	-	-	-	-	185	-	-	185	145	-	145
CAMP TAYLOR FIRE PRO DIST	K456	798	-	-	-	-	-	-	79	-	-	79	62	-	62
CITY OF TAYLOR MILL	K559	2,953	-	-	-	-	-	-	290	-	-	290	229	-	229
MCPAHAN FIRE PRO DIST 14	K656	888	-	-	-	-	-	-	87	-	-	87	69	-	69
CITY OF EDGEWOOD	K659	3,218	-	-	-	-	-	-	316	-	-	316	249	-	249
CENTRAL CAMPBELL CO FIRE	K719	2,733	-	-	-	-	-	-	269	-	-	269	212	-	212
LAKESIDE/CRESTVIEWHLS POL	K759	1,500	-	-	-	-	-	-	148	-	-	148	116	-	116
HIGHVIEW FIRE DISTRICT	K856	1,504	-	-	-	-	-	-	148	-	-	148	117	-	117
CITY OF FORT MITCHELL	K859	2,843	-	-	-	-	-	-	280	-	-	280	220	-	220
CITY OF MEADOW VALE	K956	63	-	-	-	-	-	-	6	-	-	6	5	-	5
ADAIR CO AMBULANCE SER	L001	1,195	-	-	-	-	-	-	118	-	-	118	93	-	93
CITY OF GLASGOW	L005	6,624	-	-	-	-	-	-	651	-	-	651	513	-	513
CITY OF PARIS	L009	3,881	-	-	-	-	-	-	382	-	-	382	301	-	301
CITY OF MT WASHINGTON	L015	1,632	-	-	-	-	-	-	161	-	-	161	126	-	126
CITY OF WINCHESTER	L025	10,772	-	-	-	-	-	-	1,059	-	-	1,059	835	-	835
EDMONSON CO AMBULANCE DIS	L031	678	-	-	-	-	-	-	67	-	-	67	53	-	53
CITY OF FLEMINGSBURG	L035	591	-	-	-	-	-	-	58	-	-	58	46	-	46
CITY OF WARSAW	L039	293	-	-	-	-	-	-	29	-	-	29	23	-	23
GREEN CO AMBULANCE SVC	L044	797	-	-	-	-	-	-	78	-	-	78	62	-	62
CITY OF MUNFORDVILLE	L050	138	-	-	-	-	-	-	14	-	-	14	11	-	11
CITY OF EMINENCE	L052	636	-	-	-	-	-	-	63	-	-	63	49	-	49
CITY OF NICHOLASVILLE	L057	11,347	-	-	-	-	-	-	1,116	-	-	1,116	879	-	879
CITY OF BARBOURVILLE	L061	1,246	-	-	-	-	-	-	123	-	-	123	97	-	97
CITY OF PADUCAH	L073	19,618	-	-	-	-	-	-	1,929	-	-	1,929	1,520	-	1,520
CITY OF SALYERSVILLE	L077	328	-	-	-	-	-	-	32	-	-	32	25	-	25
CITY OF TOMPKINSVILLE	L086	632	-	-	-	-	-	-	62	-	-	62	49	-	49
CITY OF NEW HAVEN	L090	98	-	-	-	-	-	-	10	-	-	10	8	-	8
CITY OF FRANKLIN	L107	2,265	-	-	-	-	-	-	223	-	-	223	176	-	176
SPENCER CO FIRE DIST	L108	307	-	-	-	-	-	-	30	-	-	30	24	-	24
CITY OF ELKTON	L110	245	-	-	-	-	-	-	24	-	-	24	19	-	19
ELSMERE FIRE PROTECTION	L159	1,480	-	-	-	-	-	-	146	-	-	146	115	-	115
EASTWOOD FIRE PROT DIST	L356	2,047	-	-	-	-	-	-	201	-	-	201	159	-	159
HARRODS CREEK FIRE DIST	L456	4,530	-	-	-	-	-	-	446	-	-	446	351	-	351
LYNDON FIRE PROTECT DIST	L556	3,315	-	-	-	-	-	-	326	-	-	326	257	-	257
FERN CREEK FIRE PROT DIST	L656	1,984	-	-	-	-	-	-	195	-	-	195	154	-	154
PLEASURE RIDGE PARK FIRE	L756	4,670	-	-	-	-	-	-	459	-	-	459	362	-	362
WORTHINGTON FIRE DEPT	L956	3,973	-	-	-	-	-	-	391	-	-	391	308	-	308
CITY OF HARDINSBURG	M014	278	-	-	-	-	-	-	27	-	-	27	22	-	22
BULLITT CO FISCAL COURT	M015	1,852	-	-	-	-	-	-	182	-	-	182	143	-	143
CITY OF MAYFIELD	M042	5,922	-	-	-	-	-	-	582	-	-	582	459	-	459
CITY OF DAWSON SPRINGS	M054	521	-	-	-	-	-	-	51	-	-	51	40	-	40
KENTON COUNTY FISCAL CT	M059	6,826	-	-	-	-	-	-	671	-	-	671	529	-	529
CITY OF STANFORD	M069	742	-	-	-	-	-	-	73	-	-	73	58	-	58
CITY OF RICHMOND	M076	12,296	-	-	-	-	-	-	1,209	-	-	1,209	953	-	953
CITY OF MAYSVILLE	M081	3,767	-	-	-	-	-	-	370	-	-	370	292	-	292
CITY OF EDMONTON	M085	550	-	-	-	-	-	-	54	-	-	54	43	-	43

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense
CITY OF FALMOUTH	M096	692	-	-	-	-	-	68	-	-	68	54	-	54
CITY OF CAMPBELLSVILLE	M109	2,947	-	-	-	-	-	290	-	-	290	228	-	228
CITY OF GUTHRIE	M110	296	-	-	-	-	-	29	-	-	29	23	-	23
CITY OF STURGIS	M113	80	-	-	-	-	-	8	-	-	8	6	-	6
WHITLEY CO FISCAL COURT	M118	325	-	-	-	-	-	32	-	-	32	25	-	25
CITY OF PIONEER VILLAGE	M315	330	-	-	-	-	-	32	-	-	32	26	-	26
MIDDLETOWN FIRE PROT DIST	M356	5,794	-	-	-	-	-	570	-	-	570	449	-	449
CITY OF FLORENCE	N008	16,541	-	-	-	-	-	1,627	-	-	1,627	1,282	-	1,282
CITY OF MILLERSBURG	N009	6	-	-	-	-	-	1	-	-	1	0	-	0
CITY OF BROOKSVILLE	N012	135	-	-	-	-	-	13	-	-	13	10	-	10
CITY OF HORSE CAVE	N050	99	-	-	-	-	-	10	-	-	10	8	-	8
CITY OF HENDERSON	N051	12,702	-	-	-	-	-	1,249	-	-	1,249	984	-	984
CITY OF MADISONVILLE	N054	13,233	-	-	-	-	-	1,301	-	-	1,301	1,025	-	1,025
CITY OF AUBURN	N071	156	-	-	-	-	-	15	-	-	15	12	-	12
MADISON CO EMS	N076	5,257	-	-	-	-	-	517	-	-	517	407	-	407
CITY OF MT STERLING	N087	2,196	-	-	-	-	-	216	-	-	216	170	-	170
MORGAN CO AMBULANCE SERV	N088	850	-	-	-	-	-	84	-	-	84	66	-	66
CITY OF LAGRANGE	N093	1,637	-	-	-	-	-	161	-	-	161	127	-	127
CITY OF OWENTON	N094	355	-	-	-	-	-	35	-	-	35	27	-	27
CITY OF CLAY CITY	N099	172	-	-	-	-	-	17	-	-	17	13	-	13
CITY OF BURNSIDE	N100	254	-	-	-	-	-	25	-	-	25	20	-	20
CITY OF JAMESTOWN	N104	565	-	-	-	-	-	56	-	-	56	44	-	44
CITY OF PINEVILLE	P007	856	-	-	-	-	-	84	-	-	84	66	-	66
CITY OF LEBANON JUNCTION	P015	259	-	-	-	-	-	25	-	-	25	20	-	20
ESTILL COUNTY EMS	P033	833	-	-	-	-	-	82	-	-	82	65	-	65
CITY OF DRY RIDGE	P041	1,120	-	-	-	-	-	110	-	-	110	87	-	87
CITY OF CLARKSON	P043	71	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF CALVERT CITY	P079	811	-	-	-	-	-	80	-	-	80	63	-	63
SOUTH OLDHAM FIRE DEPT	P093	1,360	-	-	-	-	-	134	-	-	134	105	-	105
CITY OF MONTICELLO	P116	1,046	-	-	-	-	-	103	-	-	103	81	-	81
CITY OF CLAY	P117	164	-	-	-	-	-	16	-	-	16	13	-	13
CITY OF SHEPHERDSVILLE	R015	4,777	-	-	-	-	-	470	-	-	470	370	-	370
CITY OF PRINCETON	R017	1,336	-	-	-	-	-	131	-	-	131	104	-	104
CITY OF PRESTONSBURG	R036	43	-	-	-	-	-	4	-	-	4	3	-	3
CITY OF RUSSELL	R045	1,867	-	-	-	-	-	184	-	-	184	145	-	145
CITY OF WILMORE	R057	809	-	-	-	-	-	80	-	-	80	63	-	63
CITY OF RUSSELL SPRINGS	R104	739	-	-	-	-	-	73	-	-	73	57	-	57
INDEPENDENCE FIRE DIST	TS59	5,722	-	-	-	-	-	563	-	-	563	443	-	443
ADAIR COUNTY FISCAL COURT	V001	1,383	-	-	-	-	-	136	-	-	136	107	-	107
ALLEN COUNTY FISCAL COURT	V002	1,056	-	-	-	-	-	104	-	-	104	82	-	82
ANDERSON CO FISCAL COURT	V003	1,425	-	-	-	-	-	140	-	-	140	110	-	110
BARREN CO FISCAL CT	V005	3,678	-	-	-	-	-	362	-	-	362	285	-	285
BELL CO FISCAL CT	V007	860	-	-	-	-	-	85	-	-	85	67	-	67
BOONE CO FISCAL CT	V008	3,968	-	-	-	-	-	390	-	-	390	308	-	308
BOURBON CO FISCAL COURT	V009	855	-	-	-	-	-	84	-	-	84	66	-	66
BOYLE COUNTY FISCAL COURT	V011	3,887	-	-	-	-	-	382	-	-	382	301	-	301
BRACKEN CO FISCAL COURT	V012	243	-	-	-	-	-	24	-	-	24	19	-	19
BREATHITT CO FISCAL COURT	V013	276	-	-	-	-	-	27	-	-	27	21	-	21
CALDWELL CO FISCAL COURT	V017	904	-	-	-	-	-	89	-	-	89	70	-	70

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense
CAMPBELL CO FISCAL CT	V019	4,093	-	-	-	-	-	403	-	-	403	317	-	317
CASEY CO FISCAL COURT	V023	643	-	-	-	-	-	63	-	-	63	50	-	50
CLARK COUNTY FISCAL COURT	V025	3,454	-	-	-	-	-	340	-	-	340	268	-	268
DAVISS CO FISCAL COURT	V030	7,918	-	-	-	-	-	779	-	-	779	614	-	614
ELLIOTT CO FISCAL CT	V032	188	-	-	-	-	-	19	-	-	19	15	-	15
FLEMING CO FISCAL COURT	V035	705	-	-	-	-	-	69	-	-	69	55	-	55
FRANKLIN CO FISCAL COURT	V037	7,794	-	-	-	-	-	767	-	-	767	604	-	604
GRANT COUNTY FISCAL COURT	V041	1,411	-	-	-	-	-	139	-	-	139	109	-	109
GRAYSON CO FISCAL COURT	V043	7,019	-	-	-	-	-	690	-	-	690	544	-	544
HARDIN CO FISCAL COURT	V047	10,337	-	-	-	-	-	1,017	-	-	1,017	801	-	801
HARRISON CO FISCAL COURT	V049	1,332	-	-	-	-	-	131	-	-	131	103	-	103
HENRY CO FISCAL COURT	V052	668	-	-	-	-	-	66	-	-	66	52	-	52
HOPKINS CO FISCAL COURT	V054	4,658	-	-	-	-	-	458	-	-	458	361	-	361
JESSAMINE CO FISCAL COURT	V057	5,721	-	-	-	-	-	563	-	-	563	443	-	443
KNOTT CO FISCAL CT	V060	507	-	-	-	-	-	50	-	-	50	39	-	39
LARUE CO FISCAL COURT	V062	345	-	-	-	-	-	34	-	-	34	27	-	27
LAUREL COUNTY FISCAL COUR	V063	1,738	-	-	-	-	-	171	-	-	171	135	-	135
LETCHER CO FISCAL COURT	V067	1,501	-	-	-	-	-	148	-	-	148	116	-	116
LIVINGSTON CO FISCAL CT	V070	685	-	-	-	-	-	67	-	-	67	53	-	53
LYON COUNTY FISCAL COURT	V072	422	-	-	-	-	-	42	-	-	42	33	-	33
MCCRACKEN CO FISCAL COURT	V073	9,336	-	-	-	-	-	918	-	-	918	723	-	723
MADISON CO FISCAL COURT	V076	1,591	-	-	-	-	-	156	-	-	156	123	-	123
MAGOFFIN CO FISCAL COURT	V077	55	-	-	-	-	-	5	-	-	5	4	-	4
MARION CO FISCAL COURT	V078	767	-	-	-	-	-	75	-	-	75	59	-	59
MARSHALL CO FISCAL COURT	V079	4,996	-	-	-	-	-	491	-	-	491	387	-	387
MASON CO FIS CT	V081	1,396	-	-	-	-	-	137	-	-	137	108	-	108
MENIFEE CO FISCAL COURT	V083	481	-	-	-	-	-	47	-	-	47	37	-	37
MONTGOMERY CO FISCAL CT	V087	1,525	-	-	-	-	-	150	-	-	150	118	-	118
MORGAN CO FISCAL CT	V088	604	-	-	-	-	-	59	-	-	59	47	-	47
NELSON CO FISCAL CT	V090	2,827	-	-	-	-	-	278	-	-	278	219	-	219
OLDHAM CO FISCAL COURT	V093	7,892	-	-	-	-	-	776	-	-	776	612	-	612
OWEN COUNTY FISCAL COURT	V094	362	-	-	-	-	-	36	-	-	36	28	-	28
PENDLETON CO FISCAL COURT	V096	757	-	-	-	-	-	74	-	-	74	59	-	59
PULASKI CO FISCAL CT	V100	5,892	-	-	-	-	-	579	-	-	579	457	-	457
ROWAN CO FISCAL COURT	V103	2,537	-	-	-	-	-	249	-	-	249	197	-	197
SCOTT CO FISCAL CT	V105	12,861	-	-	-	-	-	1,265	-	-	1,265	997	-	997
SHELBY CO FISCAL COURT	V106	7,944	-	-	-	-	-	781	-	-	781	616	-	616
SIMPSON CO FISCAL COURT	V107	1,085	-	-	-	-	-	107	-	-	107	84	-	84
SPENCER CO TREASURER	V108	2,141	-	-	-	-	-	211	-	-	211	166	-	166
TAYLOR COUNTY FISCAL COUR	V109	844	-	-	-	-	-	83	-	-	83	65	-	65
TRIMBLE CO FISCAL COURT	V112	207	-	-	-	-	-	20	-	-	20	16	-	16
UNION COUNTY FISCAL COURT	V113	619	-	-	-	-	-	61	-	-	61	48	-	48
WASHINGTON CO FIS COURT	V115	864	-	-	-	-	-	85	-	-	85	67	-	67
CITY OF HIGHLAND HEIGHTS	V119	1,480	-	-	-	-	-	146	-	-	146	115	-	115
WOODFORD CO FISCAL COURT	V120	2,689	-	-	-	-	-	265	-	-	265	208	-	208
CITY OF ERLANGER	V159	8,965	-	-	-	-	-	882	-	-	882	695	-	695
CITY OF ADAIRVILLE	V171	64	-	-	-	-	-	6	-	-	6	5	-	5
CITY OF BUTLER	V196	109	-	-	-	-	-	11	-	-	11	8	-	8
CITY OF HAZARD	V197	200	-	-	-	-	-	20	-	-	20	15	-	15

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014
(Dollars in Thousands)
(Continued)

County Employees Retirement System (Hazardous)

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

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
BARREN/METCALFE CO AMB SR	V205	2,634	-	-	-	-	-	-	-	259	-	-	259	204	-	204
CITY OF PIKEVILLE	V298	3,757	-	-	-	-	-	-	-	369	-	-	369	291	-	291
CITY OF OWENSBORO	V330	22,560	-	-	-	-	-	-	-	2,219	-	-	2,219	1,748	-	1,748
CITY OF RADCLIFF	V347	6,466	-	-	-	-	-	-	-	636	-	-	636	501	-	501
CITY OF ELSMERE	V359	1,592	-	-	-	-	-	-	-	157	-	-	157	123	-	123
UNION EMERGENCY SERVICES	V408	3,093	-	-	-	-	-	-	-	304	-	-	304	240	-	240
CITY OF ELIZABETHTOWN	V447	11,424	-	-	-	-	-	-	-	1,124	-	-	1,124	885	-	885
WALTON FIRE DIST/EMS	V608	2,809	-	-	-	-	-	-	-	276	-	-	276	218	-	218
CITY OF VINE GROVE	V647	464	-	-	-	-	-	-	-	46	-	-	46	36	-	36
HEBRON FIRE PROTECTION DI	V708	5,226	-	-	-	-	-	-	-	514	-	-	514	405	-	405
POINT PLEASANT FIRE DIST	V808	1,265	-	-	-	-	-	-	-	124	-	-	124	98	-	98
CITY OF WILDER	V919	2,606	-	-	-	-	-	-	-	256	-	-	256	202	-	202
CITY OF COVINGTON	V959	34,207	-	-	-	-	-	-	-	3,364	-	-	3,364	2,651	-	2,651
		<u>\$ 1,201,825</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,197</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,197</u>	<u>\$ 93,132</u>	<u>\$ -</u>	<u>\$ 93,132</u>

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2014

Organization

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

The Board consists of: Thomas K. Elliott, Chair, Governor Appointee; Daniel Bauer, PhD, Vice Chair, Governor Appointee; Mike Cherry, Governor Appointee; Edwin Davis, elected by CERS; J. T. Fulkerson, Governor Appointee; Joseph Hardesty, Governor Appointee; Vince Lang, elected by KERS; Tim Longmeyer, Personnel Secretary; Keith A. Percy, elected by SPRS; Mary Helen Peter, elected by KERS; David Rich, elected by CERS; Randy K. Stevens, Governor Appointee; and, William Summers, elected by CERS.

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

SPRS is a single-employer defined benefit pension plan that covers all full-time state troopers employed in a hazardous duty position by the Kentucky State Police. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. No schedule has been presented for SPRS since Governmental Accounting Standards Board (GASB) Statement No. 68 only applies to multiple-employer plans.

Relationship to Combining Financial Statements

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Plan Net Position and in accordance with requirements promulgated by GASB Statements No. 67 and 68. The net pension liability at June 30, 2014, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Summary of Significant Accounting Policies

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

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2014
(Continued)

Summary of Significant Accounting Policies (Continued)

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2014 and includes the following for each individual employer:

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

The Employer Allocation Percentage has been rounded to six decimal places.

The components of the net pension liability of KERS and CERS for participating employers as of June 30, 2014, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	KERS Non-Hazardous	KERS Hazardous	CERS Non-Hazardous	CERS Hazardous
Total Pension Liability	\$ 11,550,110	\$ 816,850	\$ 9,772,523	\$ 3,288,826
Fiduciary Net Position	2,578,291	561,484	6,528,146	2,087,001
Net Pension Liability	<u>\$ 8,971,819</u>	<u>\$ 255,366</u>	<u>\$ 3,244,377</u>	<u>\$ 1,201,825</u>

Basis of Accounting

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

Use of Estimates in the Preparation of the Schedules

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

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2014
(Continued)

Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Plan Net Position as of June 30, 2014 is presented below:

	KERS <u>Non-Hazardous</u>	KERS <u>Hazardous</u>	CERS <u>Non-Hazardous</u>	CERS <u>Hazardous</u>
Employer contributions included in the Schedule of Employer Allocations	\$ 443,449,156	\$ 45,229,685	\$ 433,366,911	\$ 180,818,751
Transfers	9,633,750	(5,545,324)	7,308,686	6,595,570
Other employer contributions	813,630	538,763	4,813,264	2,141,961
Write off	-	(5,216,615)	(96,784)	(51,675)
Kentucky Retirement System	3,722,937	-	-	-
Kentucky Teachers Retirement	382,998	-	-	-
Seven Counties Services, Inc.	3,009,361	-	-	-
Total employer pension and insurance contributions in the Statement of Changes in Plan Net Position	<u>\$ 461,011,832</u>	<u>\$ 35,006,509</u>	<u>\$ 445,392,077</u>	<u>\$ 189,504,607</u>

Employer insurance contributions are included in the above as part of the total employer contributions to calculate the proportionate shares.

Actuarial Methods and Assumptions

The total pension liability for KRS was determined by applying procedures to the actuarial valuation as of June 30, 2014. The financial reporting actuarial valuation as of June 30, 2014, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2014
Experience Study	July 1, 2005 – June 30, 2008
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	30 years
Asset Valuation Method	5-year smoothed market
Inflation	3.5%
Salary Increase	4.5%, average, including inflation
Investment Rate of Return	7.75%, net of pension plan investment expense, including inflation

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2014
(Continued)

Actuarial Methods and Assumptions (Continued)

The rates of mortality for the period after service retirement are according to the 1983 Group Annuity Mortality Table for all retired members and beneficiaries as of June 30, 2006 and the 1994 Group Annuity Mortality Table for all other members. The Group Annuity Mortality Table set forward five years is used for the period after disability retirement.

The long-term expected return on plan assets is reviewed as part of the regular experience studies prepared every five years for KRS. The most recent analysis, performed for the period covering fiscal years 2005 through 2008, is outlined in a report dated August 25, 2009. 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.

Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment return of 7.75%. The long-term assumed investment rate of return was applied to all periods of projected of benefit payments to determine the total pension liability.

The Schedule of Deferred Inflows and Outflows, and Pension Expense include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net pension liability as of June 30, 2014, is based on the June 30, 2014, actuarial valuation for the first year of implementation. As a result, there are no differences between expected and actual experience or changes in assumptions subject to amortization. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five year period.