Cavanaugh Macdonald
CONSULTING, LLC
The experience and dedication you deserve

GASB STATEMENT NO. 68 REPORT

FOR THE

COUNTY EMPLOYEES RETIREMENT SYSTEM

PREPARED AS OF JUNE 30, 2014

www.CavMacConsulting.com

Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

March 13, 2015

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

Ladies and Gentlemen:

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

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2014 (The Measurement Date). The valuation was based upon data, furnished by the Executive Director and the Kentucky Retirement Systems staff, concerning active, inactive and retired members along with pertinent financial information.

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

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

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

3550 Busbee Pkwy, Suite 250, Kennesaw, GA 30144
Phone (678) 388-1700 • Fax (678) 388-1730
www.CavMacConsulting.com
Offices in Englewood, CO • Kennesaw, GA • Bellevue, NE

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

Respectfully submitted,

Todd B. Green

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

TBG/tbg

SECTION II – INTRODUCTION

The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), "Accounting and Financial Reporting for Pensions", in June 2012. GASB 68's effective date for employers is the first fiscal year beginning after June 15, 2014. This report, prepared as of June 30, 2014 (the Measurement Date), presents information to assist the Kentucky Retirement System in providing the required information under GASB 68 to the participating employers of the County Employees Retirement System (CERS). Much of the material provided in this report is based on the results of the GASB 67 report for the County Employees' Retirement System, which was issued on November 17, 2014. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 67 results.

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

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

The NPL shown in the GASB Statement No. 67 Report for the CERS as of June 30, 2014 and submitted November 17, 2014 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

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

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

These collective amounts have been allocated based on actual contributions made to CERS during the measurement period to determine the proportionate share to each participating employer. Schedule A of this report shows the total amount of employer contributions for the year ending June 30, 2014 from each participating employer and the proportionate share percentages that have been determined based on these contributions.

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

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

SECTION III – FINANCIAL STATEMENT NOTES

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

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

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

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

Paragraph 77: This paragraph requires information regarding the actuarial assumptions used to measure the TPL. The actuarial assumptions utilized in developing the TPL are outlined in Schedule C. The total pension liability was determined by an actuarial valuation as of June 30, 2014, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.5 percent
Salary increases	4.5 percent, average, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

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 5 years is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2005 – June 30, 2008.

Paragraph 78:

(a) Discount rate: The discount rate used to measure the total pension liability was 7.75%

(b) Projected cash flows: The projection of cash flows used to determine the discount rate assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 29 year amortization period of the unfunded actuarial accrued liability. The actuarial determined contribution rate is adjusted to reflect the phase in of anticipated gains on actuarial value of assets over the first four years of the projection period.

(c) **Long term rate of return:** The long-term expected return on plan assets is reviewed as part of the regular experience studies prepared every five years for the System. The most recent analysis, performed for the period covering fiscal years 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.

(d) **Municipal bond rate:** the discount rate determination does not use a municipal bond rate.

(e) **Periods of projected benefit payments:** projected future benefit payments for all current plan members were projected through 2116.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	30%	8.45%
International equity	22	8.85
Emerging Market Equity	5	10.50
Private Equity	7	1.25
Real Estate	5	7.00
Core US Fixed Income	10	5.25
High Yield US Fixed Income	5	7.25
Non-US Fixed Income	5	5.50
Commodities	5	7.75
TIPS	5	5.00
Cash	1	3.25
Total	100%	

(g) **Sensitivity Analysis:** This paragraph requires disclosure of the sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the System, calculated using the discount rate of percent, as well as what the System's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate for non-hazardous and (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate for hazardous ($ thousands):

Hazardous

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
System's net pension liability	$1,572,178	$1,201,825	$887,365

Non-Hazardous

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
System's net pension liability	$4,269,383	$3,244,377	$2,338,760

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

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

Paragraph 80(c): June 30, 2014 is the actuarial valuation date upon which the TPL is based. No update procedures were used to determine the TPL. An expected TPL is determined as of July 1, 2013 using standard roll back techniques. The roll back calculation subtracts the annual normal

cost (also called the service cost), adds the actual benefit payments and refunds for the plan year and then applies the expected investment rate of return for the year. The procedure was used to determine the TPL as of July 1, 2013, are shown in the GASB 67 report for CERS submitted on November 17, 2014.

Paragraphs 80(d)-(e): There were no changes in assumptions or benefit terms since the prior measurement period.

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

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

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

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

($ thousands)

	Hazardous		Non-Hazardous	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$0	$0	$0	$0
Changes of assumptions	0	0	0	0
Net difference between projected and actual earnings on plan investments	0	118,197	0	362,151
Employer contributions subsequent to the Measurement Date	0	0	0	0
Total	$0	$118,197	$0	$362,151

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

Deferred Amounts to be recognized in Fiscal Years Following the Reporting Date	Hazardous	Non-Hazardous
Year 1	$(29,549)	$(90,538)
Year 2	(29,549)	(90,538)
Year 3	(29,549)	(90,538)
Year 4	(29,549)	(90,538)
Year 5	0	0
Thereafter	0	0

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

SECTION IV – REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

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

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

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

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

2006: The assumptions were updated as the result of an experience study for the five year period ending June 30, 2005

2007: Amortization bases have been combined and will be amortized over a single 30 year closed period beginning June 30, 2007.

2009: The assumptions were updated as the result of an experience study for the three year perod ending June 30, 2008

2013: The amortization period of the unfunded accrued liability was reset to a closed 30 year period.

Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates are determined on a biennial basis beginning with the fiscal years ended 2014 and 2015, determined as of July 1, 2013. The amortization period of the unfunded liability has been reset as of July 1, 2013 to a closed 30-year period. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	30 years
Asset valuation method	5-year smoothed market
Inflation	3.5 percent
Salary increase	4.5 percent, average, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

SECTION V – PENSION EXPENSE

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

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

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

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2014 there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership. The remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended this number is 8.99 for non-hazardous and 10.28 for hazardous. The remaining service life of the inactive members is, of course, zero. The figure to use for the amortization is the weighted average of these two amounts, or 3.46 for non-hazardous and 4.88 for hazardous.

The last items under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, similar to the way experience gains and losses are recognized.

Member contributions for the year and projected earnings on the FNP at the discount rate serve to reduce the expense. One-fifth of current-period difference between actual and projected earning on the FNP are recognized in the pension expense.

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

The calculation of the collective Pension Expense for the year ended June 30, 2014 for the non-hazardous and hazardous for the System is shown in the following table.

($ thousands)

Collective Pension Expense Determined as of the Measurement Date		
	Hazardous	Non-Hazardous
Service Cost	$66,761	$192,482
Interest on the TPL and Cash Flow	$238,665	$710,526
Current-period benefit changes	$0	$0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	$0	$0
Expensed portion of current-period changes of assumptions	$0	$0
Member contributions	($43,722)	($128,568)
Projected earnings on plan investments	($140,744)	($442,842)
Expensed portion of current-period differences between actual and projected earnings on plan investments	($29,549)	($90,538)
Administrative expense	$1,721	$18,615
Other	$0	$0
Recognition of beginning deferred outflows of resources as pension expense	$0	$0
Recognition of beginning deferred inflows of resources as pension expense	$0	$0
Pension Expense	$93,132	$259,675

SCHEDULE A

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
DAVIESS CO LIBRARY DIST	J030	244,393.76	0.056394%
EDMONSON CO BD OF EDUC	J031	493,135.25	0.113792%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
HOUSING AUTH OF HICKMAN	N038	30,361.40	0.007006%
BULLOCK PEN WATER DIST	N041	122,658.12	0.028304%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
CITY OF DRY RIDGE	P041	56,813.18	0.013110%
CITY OF CLARKSON	P043	17,052.50	0.003935%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%
DAVIESS 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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%
DAVIESS 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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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 WURTLAND	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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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 BEREA	V376	967,236.72	0.223191%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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%
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 ENCORCEMENT	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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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 SUPPOR	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%
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%

Non-Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
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		433,366,911.21	100.000%

Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
JEFFERSON CO SHERIFF	39932	$ 3,337,755.46	1.84591%
KENTON CO SHERIFF	39934	496,435.06	0.27455%
CAMPBELL CO SHERIFF	39936	136,437.98	0.07546%
FAYETTE CO SHERIFF	39938	594,696.33	0.32889%
DAVIESS CO SHERIFF	39940	626,873.19	0.34669%
HARDIN COUNTY SHERIFF	39944	449,106.84	0.24837%
WARREN COUNTY SHERIFF	39946	663,625.44	0.36701%
BOONE COUNTY SHERIFF	39948	2,950,167.59	1.63156%
MADISON COUNTY SHERIFF	39952	251,109.06	0.13887%
BULLITT CO SHERIFF	39962	607,311.24	0.33587%
CITY OF ANCHORAGE	A156	187,491.80	0.10369%
BELLEVUE/DAYTON FIRE	AB19	340,320.24	0.18821%
CAMPBELL CO FIRE DIST 1	AC19	117,510.67	0.06499%
SOUTHERN CAMPBELL F DIST	AD19	112,341.58	0.06213%
SOMERSET POLICE & FIRE	AJ00	235,779.88	0.13040%
ALLEN CO AMBULANCE SVC	AS02	246,854.37	0.13652%
WOODFORD CO FIRE DISTRICT	AS20	65,503.44	0.03623%
BURLINGTON FIRE PRO DIST	B008	455,977.77	0.25217%
CITY OF HILLVIEW	B015	193,430.15	0.10697%
CITY OF BELLEFONTE	B045	39,868.34	0.02205%
CITY OF HARLAN	B048	29,318.66	0.01621%
BUECHEL FIRE PROTECT DIST	B256	243,098.80	0.13444%
CITY OF LUDLOW	B259	181,335.20	0.10029%
ANCHORAGE FIRE PROTECTION	B456	326,520.79	0.18058%
LOUISVILLE AIRPORT AUTHOR	B656	736,143.36	0.40712%
LAKE DREAMLAND FIRE DIST	B956	45,051.25	0.02492%
FAIRDALE FIRE DISTRICT	C156	281,778.12	0.15583%
LOUISVILLE/JEFF CO METRO	C256	50,024,749.22	27.66569%
INDIAN HILLS POLICE DEPT	C356	106,259.94	0.05877%
CITY OF PEMBROKE	D024	11,508.10	0.00636%
CITY OF LEWISBURG	D071	16,930.03	0.00936%
CITY OF COAL RUN VILLAGE	D098	41,424.78	0.02291%
SIMPSONVILLE RURAL FIRE	D106	55,751.45	0.03083%
ZONETON FIRE PROT DIST	G015	199,362.20	0.11026%
SHELBY CO SUB FIRE DIST	GS06	23,535.36	0.01302%
CITY OF SCOTTSVILLE	J002	103,786.41	0.05740%
CITY OF LAWRENCEBURG	J003	219,303.45	0.12128%
CITY OF MIDDLESBORO	J007	732,520.40	0.40511%

Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
CITY OF HOPKINSVILLE	J024	3,001,017.12	1.65968%
CITY OF FRANKFORT	J037	2,719,758.06	1.50413%
CITY OF LANCASTER	J040	114,351.19	0.06324%
KENTON COUNTY AIRPORT BD	J059	2,460,924.17	1.36099%
CITY OF LONDON	J063	598,398.35	0.33094%
CITY OF WHITESBURG	J067	107,445.04	0.05942%
CITY OF HARRODSBURG	J084	275,092.52	0.15214%
CITY OF BARDSTOWN	J090	594,559.73	0.32882%
CITY OF SOMERSET	J100	1,669,744.39	0.92344%
CITY OF MORGANFIELD	J113	95,087.85	0.05259%
CITY OF CORBIN	J118	599,753.00	0.33169%
CITY OF EARLINGTON	J154	4,367.77	0.00242%
CITY OF JEFFERSONTOWN	J156	1,457,410.58	0.80601%
BOYD CO AMBULANCE SERVICE	J210	582,149.86	0.32195%
CITY OF ST MATTHEWS	J256	764,380.26	0.42273%
CITY OF PARK HILLS	J259	84,057.15	0.04649%
CITY OF ALEXANDRIA	J319	298,716.66	0.16520%
CITY OF OAK GROVE	J324	177,049.38	0.09792%
CITY OF WEST BUECHEL	J356	10,144.52	0.00561%
CITY OF FORT WRIGHT	J359	387,668.27	0.21440%
CANNONSBURG VOL FIRE DEPT	J410	42,151.61	0.02331%
CITY OF COLD SPRING	J419	234,880.85	0.12990%
CITY OF SHIVELY	J456	954,737.40	0.52801%
CITY OF CATLETTSBURG	J510	145,718.74	0.08059%
CITY OF FORT THOMAS	J619	1,171,419.94	0.64784%
CITY OF SOUTHGATE	J719	18,163.36	0.01005%
CITY OF PROSPECT	J756	111,909.37	0.06189%
CITY OF BELLEVUE	J819	243,376.59	0.13460%
CITY OF VILLA HILLS	J859	108,496.83	0.06000%
CITY OF DAYTON	J919	164,170.18	0.09079%
OKOLONA FIRE DISTRICT	J956	739,100.32	0.40875%
CITY OF INDEPENDENCE	J959	640,839.26	0.35441%
CITY OF COLUMBIA	K001	184,162.83	0.10185%
CITY OF ASHLAND	K010	2,078,912.82	1.14972%
CITY OF DANVILLE	K011	849,178.24	0.46963%
CITY OF MORGANTOWN	K016	55,950.87	0.03094%
CITY OF MURRAY	K018	1,002,862.80	0.55462%
CITY OF NEWPORT	K019	1,689,698.22	0.93447%

Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
CITY OF MANCHESTER	K026	133,050.97	0.07358%
CITY OF BURKESVILLE	K029	70,402.09	0.03894%
LEX/FAYETTE URBAN CO GOVT	K034	4,126,170.73	2.28194%
CITY OF WILLIAMSTOWN	K041	135,331.17	0.07484%
CITY OF LEITCHFIELD	K043	206,808.27	0.11437%
CITY OF CYNTHIANA	K049	449,720.63	0.24871%
CITY OF BEATTYVILLE	K065	58,753.85	0.03249%
CITY OF RUSSELLVILLE	K071	473,278.20	0.26174%
CITY OF LEBANON	K078	215,698.81	0.11929%
CITY OF BENTON	K079	143,437.00	0.07933%
CITY OF STANTON	K099	78,915.64	0.04364%
CITY OF MOREHEAD	K103	304,563.33	0.16844%
CITY OF GEORGETOWN	K105	1,735,783.31	0.95996%
CITY OF SHELBYVILLE	K106	796,166.00	0.44031%
CITY OF TAYLORSVILLE	K108	81,989.78	0.04534%
CITY OF CADIZ	K111	123,552.06	0.06833%
CITY OF BOWLING GREEN	K114	4,485,575.86	2.48070%
CITY OF SPRINGFIELD	K115	95,486.18	0.05281%
CITY OF VERSAILLES	K120	872,005.31	0.48225%
CITY OF FERGUSON	K200	12,076.89	0.00668%
JEFFERSONTOWN FIRE DIST	K256	878,460.39	0.48582%
MT WASHINGTON FIRE P DIST	K315	247,799.28	0.13704%
CITY OF SILVER GROVE	K319	16,826.42	0.00931%
ST MATTHEWS FIRE DIST.	K356	657,295.08	0.36351%
CITY OF SMITHS GROVE	K414	12,674.54	0.00701%
ALEXANDRIA FIRE DISTRICT	K419	282,279.17	0.15611%
CAMP TAYLOR FIRE PRO DIST	K456	120,130.21	0.06644%
CITY OF TAYLOR MILL	K559	444,282.46	0.24571%
MCMAHAN FIRE PRO DIST 14	K656	133,615.91	0.07389%
CITY OF EDGEWOOD	K659	484,157.22	0.26776%
CENTRAL CAMPBELL CO FIRE	K719	411,143.69	0.22738%
LAKESIDE/CRESTVIEWHLS POL	K759	225,711.17	0.12483%
HIGHVIEW FIRE DISTRICT	K856	226,227.62	0.12511%
CITY OF FORT MITCHELL	K859	427,801.30	0.23659%
CITY OF MEADOW VALE	K956	9,422.42	0.00521%
ADAIR CO AMBULANCE SER	L001	179,779.40	0.09943%
CITY OF GLASGOW	L005	996,570.04	0.55114%
CITY OF PARIS	L009	583,901.09	0.32292%

Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
CITY OF MT WASHINGTON	L015	245,582.49	0.13582%
CITY OF WINCHESTER	L025	1,620,718.74	0.89632%
EDMONSON CO AMBULANCE DIS	L031	102,056.15	0.05644%
CITY OF FLEMINGSBURG	L035	88,992.25	0.04922%
CITY OF WARSAW	L039	44,155.74	0.02442%
GREEN CO AMBULANCE SVC	L044	119,978.90	0.06635%
CITY OF MUNFORDVILLE	L050	20,718.97	0.01146%
CITY OF EMINENCE	L052	95,759.88	0.05296%
CITY OF NICHOLASVILLE	L057	1,707,261.73	0.94418%
CITY OF BARBOURVILLE	L061	187,466.08	0.10368%
CITY OF PADUCAH	L073	2,951,531.45	1.63231%
CITY OF SALYERSVILLE	L077	49,377.74	0.02731%
CITY OF TOMPKINSVILLE	L086	95,062.74	0.05257%
CITY OF NEW HAVEN	L090	14,794.16	0.00818%
CITY OF FRANKLIN	L107	340,803.64	0.18848%
SPENCER CO FIRE DIST	L108	46,218.21	0.02556%
CITY OF ELKTON	L110	36,832.41	0.02037%
ELSMERE FIRE PROTECTION	L159	222,731.00	0.12318%
EASTWOOD FIRE PROT DIST	L356	307,925.66	0.17030%
HARRODS CREEK FIRE DIST	L456	681,559.46	0.37693%
LYNDON FIRE PROTECT DIST	L556	498,753.85	0.27583%
FERN CREEK FIRE PROT DIST	L656	298,448.27	0.16505%
PLEASURE RIDGE PARK FIRE	L756	702,657.65	0.38860%
WORTHINGTON FIRE DEPT	L956	597,726.88	0.33057%
CITY OF HARDINSBURG	M014	41,764.93	0.02310%
BULLITT CO FISCAL COURT	M015	278,603.84	0.15408%
CITY OF MAYFIELD	M042	890,997.67	0.49276%
CITY OF DAWSON SPRINGS	M054	78,420.63	0.04337%
KENTON COUNTY FISCAL CT	M059	1,027,067.67	0.56801%
CITY OF STANFORD	M069	111,675.29	0.06176%
CITY OF RICHMOND	M076	1,849,953.45	1.02310%
CITY OF MAYSVILLE	M081	566,707.61	0.31341%
CITY OF EDMONTON	M085	82,743.87	0.04576%
CITY OF FALMOUTH	M096	104,145.57	0.05760%
CITY OF CAMPBELLSVILLE	M109	443,420.14	0.24523%
CITY OF GUTHRIE	M110	44,525.20	0.02462%
CITY OF STURGIS	M113	12,105.69	0.00669%
WHITLEY CO FISCAL COURT	M118	48,874.82	0.02703%

Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
CITY OF PIONEER VILLAGE	M315	49,601.69	0.02743%
MIDDLETOWN FIRE PROT DIST	M356	871,757.03	0.48212%
CITY OF FLORENCE	N008	2,488,652.01	1.37632%
CITY OF MILLERSBURG	N009	858.91	0.00048%
CITY OF BROOKSVILLE	N012	20,242.46	0.01119%
CITY OF HORSE CAVE	N050	14,834.26	0.00820%
CITY OF HENDERSON	N051	1,911,004.36	1.05686%
CITY OF MADISONVILLE	N054	1,990,888.37	1.10104%
CITY OF AUBURN	N071	23,499.69	0.01300%
MADISON CO EMS	N076	790,951.98	0.43743%
CITY OF MT STERLING	N087	330,409.03	0.18273%
MORGAN CO AMBULANCE SERV	N088	127,908.01	0.07074%
CITY OF LAGRANGE	N093	246,332.57	0.13623%
CITY OF OWENTON	N094	53,348.99	0.02950%
CITY OF CLAY CITY	N099	25,806.50	0.01427%
CITY OF BURNSIDE	N100	38,262.94	0.02116%
CITY OF JAMESTOWN	N104	85,035.62	0.04703%
CITY OF PINEVILLE	P007	128,757.23	0.07121%
CITY OF LEBANON JUNCTION	P015	38,954.45	0.02154%
ESTILL COUNTY EMS	P033	125,386.08	0.06934%
CITY OF DRY RIDGE	P041	168,483.21	0.09318%
CITY OF CLARKSON	P043	10,657.36	0.00589%
CITY OF CALVERT CITY	P079	122,052.70	0.06750%
SOUTH OLDHAM FIRE DEPT	P093	204,572.55	0.11314%
CITY OF MONTICELLO	P116	157,382.56	0.08704%
CITY OF CLAY	P117	24,602.65	0.01361%
CITY OF SHEPHERDSVILLE	R015	718,726.77	0.39748%
CITY OF PRINCETON	R017	201,043.20	0.11118%
CITY OF PRESTONSBURG	R036	6,535.15	0.00361%
CITY OF RUSSELL	R045	280,823.36	0.15531%
CITY OF WILMORE	R057	121,723.53	0.06732%
CITY OF RUSSELL SPRINGS	R104	111,113.75	0.06145%
INDEPENDENCE FIRE DIST	TS59	860,937.06	0.47613%
ADAIR COUNTY FISCAL COURT	V001	208,124.49	0.11510%
ALLEN COUNTY FISCAL COURT	V002	158,803.99	0.08782%
ANDERSON CO FISCAL COURT	V003	214,445.59	0.11860%
BARREN CO FISCAL CT	V005	553,369.25	0.30604%
BELL CO FISCAL CT	V007	129,429.74	0.07158%

Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
BOONE CO FISCAL CT	V008	597,058.04	0.33020%
BOURBON CO FISCAL COURT	V009	128,597.88	0.07112%
BOYLE COUNTY FISCAL COURT	V011	584,810.21	0.32342%
BRACKEN CO FISCAL COURT	V012	36,595.29	0.02024%
BREATHITT CO FISCAL COURT	V013	41,497.65	0.02295%
CALDWELL CO FISCAL COURT	V017	136,084.30	0.07526%
CAMPBELL CO FISCAL CT	V019	615,844.22	0.34059%
CASEY CO FISCAL COURT	V023	96,786.28	0.05353%
CLARK COUNTY FISCAL COURT	V025	519,729.09	0.28743%
DAVIESS CO FISCAL COURT	V030	1,191,356.82	0.65887%
ELLIOTT CO FISCAL CT	V032	28,322.77	0.01566%
FLEMING CO FISCAL COURT	V035	106,132.91	0.05870%
FRANKLIN CO FISCAL COURT	V037	1,172,702.21	0.64855%
GRANT COUNTY FISCAL COURT	V041	212,280.19	0.11740%
GRAYSON CO FISCAL COURT	V043	1,056,084.52	0.58406%
HARDIN CO FISCAL COURT	V047	1,555,246.41	0.86011%
HARRISON CO FISCAL COURT	V049	200,458.71	0.11086%
HENRY CO FISCAL COURT	V052	100,515.35	0.05559%
HOPKINS CO FISCAL COURT	V054	700,763.62	0.38755%
JESSAMINE CO FISCAL COURT	V057	860,776.16	0.47604%
KNOTT CO FISCAL CT	V060	76,223.01	0.04215%
LARUE CO FISCAL COURT	V062	51,874.06	0.02869%
LAUREL COUNTY FISCAL COUR	V063	261,506.47	0.14462%
LETCHER CO FISCAL COURT	V067	225,763.71	0.12486%
LIVINGSTON CO FISCAL CT	V070	103,080.30	0.05701%
LYON COUNTY FISCAL COURT	V072	63,541.35	0.03514%
MCCRACKEN CO FISCAL COURT	V073	1,404,671.08	0.77684%
MADISON CO FISCAL COURT	V076	239,328.37	0.13236%
MAGOFFIN CO FISCAL COURT	V077	8,314.26	0.00460%
MARION CO FISCAL COURT	V078	115,418.29	0.06383%
MARSHALL CO FISCAL COURT	V079	751,693.72	0.41572%
MASON CO FIS CT	V081	210,023.29	0.11615%
MENIFEE CO FISCAL COURT	V083	72,383.59	0.04003%
MONTGOMERY CO FISCAL CT	V087	229,512.12	0.12693%
MORGAN CO FISCAL CT	V088	90,904.59	0.05027%
NELSON CO FISCAL CT	V090	425,269.03	0.23519%
OLDHAM CO FISCAL COURT	V093	1,187,382.07	0.65667%
OWEN COUNTY FISCAL COURT	V094	54,510.35	0.03015%

Hazardous - Employers	Employer Code	2014 Actual Employer Contributions	Employer Allocation Percentage
PENDLETON CO FISCAL COURT	V096	113,865.45	0.06297%
PULASKI CO FISCAL CT	V100	886,500.02	0.49027%
ROWAN CO FISCAL COURT	V103	381,668.18	0.21108%
SCOTT CO FISCAL CT	V105	1,934,991.02	1.07013%
SHELBY CO FISCAL COURT	V106	1,195,231.20	0.66101%
SIMPSON CO FISCAL COURT	V107	163,201.23	0.09026%
SPENCER CO TREASURER	V108	322,110.99	0.17814%
TAYLOR COUNTY FISCAL COUR	V109	127,004.85	0.07024%
TRIMBLE CO FISCAL COURT	V112	31,082.20	0.01719%
UNION COUNTY FISCAL COURT	V113	93,153.04	0.05152%
WASHINGTON CO FIS COURT	V115	129,990.48	0.07189%
CITY OF HIGHLAND HEIGHTS	V119	222,599.39	0.12311%
WOODFORD CO FISCAL COURT	V120	404,638.47	0.22378%
CITY OF ERLANGER	V159	1,348,850.65	0.74597%
CITY OF ADAIRVILLE	V171	9,632.48	0.00533%
CITY OF BUTLER	V196	16,373.43	0.00906%
CITY OF HAZARD	V197	30,057.77	0.01662%
BARREN/METCALFE CO AMB SR	V205	396,227.50	0.21913%
CITY OF PIKEVILLE	V298	565,187.26	0.31257%
CITY OF OWENSBORO	V330	3,394,242.14	1.87715%
CITY OF RADCLIFF	V347	972,772.57	0.53798%
CITY OF ELSMERE	V359	239,461.94	0.13243%
UNION EMERGENCY SERVICES	V408	465,392.60	0.25738%
CITY OF ELIZABETHTOWN	V447	1,718,751.25	0.95054%
WALTON FIRE DIST/EMS	V608	422,557.76	0.23369%
CITY OF VINE GROVE	V647	69,821.09	0.03861%
HEBRON FIRE PROTECTION DI	V708	786,312.89	0.43486%
POINT PLEASANT FIRE DIST	V808	190,326.00	0.10526%
CITY OF WILDER	V919	392,079.93	0.21684%
CITY OF COVINGTON	V959	5,146,562.34	2.84625%
Total All Employers		$ 180,818,751.47	100%

SCHEDULE B

($'s in thousands)

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
DAVIESS CO CLERK	39939	1,600	-	-	-	-	-	-	179	-	-	179	128	-	128
DAVIESS 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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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
DAVIESS 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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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 INDPT 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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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 BUECHEL	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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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 BEATTYVILLE	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 MULDRAUGH	K082	458	-	-	-	-	-	-	51	-	-	51	37	-	37
CITY OF FRENCHBURG	K083	297	-	-	-	-	-	-	33	-	-	33	24	-	24
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
HOUSING AUTH OF ALBANY	M027	185	-	-	-	-	-	-	21	-	-	21	15	-	15
CUMBERLAND CO FISCAL CT	M029	1,347	-	-	-	-	-	-	150	-	-	150	108	-	108
DAVIESS 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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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,QUI,KY-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
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 DIST	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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & 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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
CALDWELL CO FISCAL COURT	V017	2,054	-	-	-	-	-	-	229	-	-	229	164	-	164
CALLOWAY CO FISCAL COURT	V018	5,077	-	-	-	-	-	-	567	-	-	567	406	-	406
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
DAVIESS 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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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 WURTLAND	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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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 ENCORCEMENT	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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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
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

Non-Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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 Employers		3,244,377	-	-	-	-	-	-	362,151	-	-	362,151	259,675	-	259,675

Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	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
DAVIESS 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

Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
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

Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & 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
MCMAHAN 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

Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
CITY OF EDMONTON	M085	550	-	-	-	-	-	-	54	-	-	54	43	-	43
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

Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
CALDWELL CO FISCAL COURT	V017	904	-	-	-	-	-	-	89	-	-	89	70	-	70
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
DAVIESS 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

Hazardous Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected & Actual Experience	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
CITY OF HAZARD	V197	200	-	-	-	-	-	-	20	-	-	20	15	-	15
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
Total All Employers		$1,201,825	$-	$-	$-	$-	$-	$-	$118,197	$-	$-	$118,197	$93,132	$-	$93,132

SCHEDULE C

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

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

Plan Year: July 1 through June 30

Non-Hazardous Normal Retirement:

Members whose participation began before 8/1/2004

Age Requirement 65

Service Requirement At least one month of non-hazardous duty service credit

Amount If a member has at least 48 months of service, the monthly benefit is 2.20% multiplied by final average compensation, multiplied by years of service.

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

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

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

Age Requirement 65

Service Requirement At least one month of non-hazardous duty service credit

Amount If a member has at least 48 months of service, the monthly benefit is 2.00% multiplied by final average compensation, multiplied by years of service.

Final compensation is calculated by taking the average of the highest five (5) fiscal years of salary. If the number

of months of service credit during the five (5) year period is less than forty-eight (48), one (1) or more additional fiscal years shall be used.

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

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

Requirement

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

Amount

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

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

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

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

Requirement

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

Amount

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

be applied to the hypothetical account balance on June 30 based on the account balance as of June 30 of the previous year.

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

Hazardous Normal Retirement:

Members whose participation began before 9/1/2008

Age Requirement — 55

Service Requirement — At least one month of hazardous duty service credit

Amount — If a member has at least 60 months of service, the monthly benefit is 2.50% multiplied by final average compensation, multiplied by years of service.

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

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

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

Age Requirement — 60

Service Requirement — At least 60 months of hazardous duty service credit

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

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

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

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

Age Requirement

60

Service Requirement

At least 60 months of hazardous duty service credit or 25 or more years of service, with no age requirement

Amount

Each year that a member is an active contributing member to the System, the member and the member's employer will contribute 8.00% and 7.50% of creditable compensation respectively into a hypothetical account. This hypothetical account will earn interest annually on both the member's and employer's contribution at a minimum rate of 4%. If the System's geometric average net investment return for the previous five years exceeds 4%, then the hypothetical account will be credited with an additional amount of interest equal to 75% of the amount of the return which exceeds 4%. All interest credits will be applied to the hypothetical account balance on June 30 based on the account balance as of June 30 of the previous year.

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

Non-Hazardous Early Retirement:

Members whose participation began before 9/1/2008

Requirement

Age 55 with 60 months of service or any age with 25 years of service.

Amount

Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 65 or has less than 27 years of service, whichever is smaller.

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

Requirement	Age 60 with 10 years of service.
Amount	Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 65, or does not meet the rule of 87 (age plus service) and is younger than age 57, whichever is smaller.

Hazardous Early Retirement:

Members whose participation began before 9/1/2008

Requirement	Age 50 with 15 years of service or any age with 20 years service.
Amount	Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 55 or has less than 20 years service, whichever is smaller.

Hazardous Early Retirement (continued):

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

Requirement	Age 50 with 15 years of service or any age with 25 years service.
Amount	Normal retirement benefit reduced by 6.5% per year for the first five years and 4.5% per year for the next five years for each year the member is younger than age 60 or has less than 25 years service, whichever is smaller.

Non-Hazardous Disability:

Age Requirement	None
Service Requirement	60 months
Members whose participation began before 8/1/2004	Normal retirement benefit except that service credit will be added to total service for the period from the last day of plan employment to the member's 65th birthday or until the combined total service as of the last day of paid employment and added service equals 25 years. The total amount of service credit added shall not exceed the member's actual service credit on the last day of paid

employment. For members with at least 25 years of service but less than 27 years of service, total service shall be 27 years. For employees with 27 or more years of service credit, actual service will be used.

Non-Hazardous Disability

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

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

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

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

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

Hazardous Disability:

Age Requirement

None

Service Requirement

60 months (waived if in line of duty disability)

Members whose participation began before 8/1/2004

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

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

A member in a hazardous position who is disabled in the line of duty is entitled to the normal retirement benefit

based on years of service and final compensation determined as of the date of disability (no penalty), except that the monthly retirement allowance payable shall not be less than 25% of the member's monthly final monthly rate of pay. Each dependent child shall receive 10% of the disabled member's monthly final rate of pay; however the total maximum dependent children's benefit shall not exceed 40% of the member's monthly final rate of pay.

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

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

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

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

Vesting:

Members whose participation began before 9/1/2008

Age Requirement — None

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

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

Normal Retirement Age — 65 for non-hazardous members and 55 for hazardous members.

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

Age Requirement — None

Service Requirement	60 months. Service purchased after August 1, 2004 does not count toward vesting insurance benefits. Service purchased by employees who began participating on or after August 1, 2004 does not count toward vesting retirement benefits. Recontribution of refunds and omitted service purchases are the exception to this rule for service requirement.
Amount	Normal retirement benefit deferred to normal retirement age or reduced benefit payable at early retirement age.
Normal Retirement Age	65 for non-hazardous members and 60 for hazardous members.

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

Age Requirement	None
Service Requirement	60 months.
Amount	Upon termination the hypothetical account which includes member contributions, employer contributions and interest credits can be withdrawn from the System as a lump sum or the member can elect to leave the hypothetical account balance in the System. If the member does not withdraw the account balance, it will continue to earn 4% interest. Upon reaching normal retirement age the member can apply for retirement and receive the account balance as a lump sum payment or annuitize the account balance into a single life annuity.

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

Members whose participation began before 1/1/2014

Requirement	Eligible for Normal or Early Retirement, or any age in active employment with 60 months service, or any age and not in active employment with at least 144 months of service.
Amount	Benefit equal to the benefit the member would have received had the member retired on the day before the date of death and elected a 100% joint and survivor form.

	Benefit is actuarially reduced if member is less than normal retirement age at the date of death.
Members whose participation began on or after 1/1/2014	
Requirement	60 months service
Amount	The maximum of the benefit equal to the benefit the member would have received had the member retired on the day before the date of death.

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

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

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

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

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

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

Post-Retirement Death Benefit:

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

Non-Hazardous Member Contributions:

Members whose participation began before 9/1/2008	5% of all creditable compensation. Interest paid on the members' accounts is currently 2.5% shall not be less than 2.0%. Member entitled to a full refund of contributions with interest.
Members whose participation began on or after 9/1/2008	6% of all creditable compensation, with 5% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Interest paid on the members' accounts will be set at 2.5%. Member entitled to a full refund of contributions and interest in their individual account, however, the 1% contributed to the insurance fund is non-refundable.
Members whose participation began on or after 1/1/2014	6% of all creditable compensation, with 5% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Member entitled to a full refund of contributions and interest on the member's portion of the hypothetical account, however, the 1% contributed to the insurance fund is non-refundable.

Hazardous Member Contributions:

Members whose participation began before 9/1/2008	8% of all creditable compensation. Interest paid on the members' accounts is currently 2.5% shall not be less than 2.0%. Member entitled to a full refund of contributions with interest.
Members whose participation began on or after 9/1/2008	9% of all creditable compensation, with 8% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Interest paid on the members' accounts will be set at 2.5%. Member entitled to a full refund of contributions and interest in their individual account, however, the 1% contributed to the insurance fund is non-refundable.
Members whose participation began on or after 1/1/2014	9% of all creditable compensation, with 8% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Member entitled to a full refund of contributions and interest on the member's portion of the hypothetical account, however, the 1% contributed to the insurance fund is non-refundable.

SCHEDULE D

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

The assumptions and methods used in the valuation were based on the actuarial experience study prepared as of June 30, 2008, submitted August 14, 2009, and adopted by the Board on August 20, 2009.

INVESTMENT RATE OF RETURN: 7.75% per annum, compounded annually for retirement and insurance benefits.

SALARY INCREASES: Representative values of the assumed annual rates of future salary increases for both non-hazardous and hazardous members are as follows and include inflation at 4.50% per annum:

Service	Annual Rates of Merit & Seniority			Increase Next Year	
	Non-Hazardous	Hazardous	Base (Economy)	Non-Hazardous	Hazardous
0-1	8.50%	15.50%	4.50%	13.00%	20.00%
1-2	5.00%	6.00%	4.50%	9.50%	10.50%
2-3	1.50%	2.00%	4.50%	6.00%	6.50%
3-4	1.50%	1.25%	4.50%	6.00%	5.75%
4-5	1.00%	1.00%	4.50%	5.50%	5.50%
5-6	1.00%	0.50%	4.50%	5.50%	5.00%
6-7	0.75%	0.00%	4.50%	5.25%	4.50%
7-8	0.75%	0.00%	4.50%	5.25%	4.50%
8-9	0.50%	0.00%	4.50%	5.00%	4.50%
9-10	0.50%	0.00%	4.50%	5.00%	4.50%
10 & Over	0.25%	0.00%	4.50%	4.75%	4.50%

SEPARATIONS FROM ACTIVE SERVICE: Representative values of the assumed annual rates of death, disability, withdrawal and retirement are shown in the following tables:

Non-Hazardous Members

Age	Withdrawal and Vesting*	Death		Disability	Service Retirement**
		Male	Female		
20	5.75%	0.03%	0.01%	0.04%	
25	5.75	0.03	0.01	0.05	
30	5.30	0.04	0.02	0.06	
35	4.40	0.04	0.02	0.09	
40	3.70	0.05	0.04	0.13	
45	3.02	0.08	0.05	0.22	
50	2.70	0.13	0.07	0.37	
55	2.20	0.22	0.11	0.61	8.0%
60	0.75	0.40	0.22	0.97	10.0
65		0.73	0.43		22.0
70		1.19	0.69		22.0
75					100.0

* *Select rates of withdrawal apply in the first five years of employment regardless of age. The rates are 25.0%, 14.0%, 10.0%, 8.0% and 6.5%, respectively.*

** *If service is at least 27 years, the rate is 30% for members participating before 9/1/2008. If age plus service is at least 87, the rate is 30% for members participating on or after 9/1/2008.*

Hazardous Members

Age	Withdrawal and Vesting*	Death**		Disability	Service Retirement		
		Male	Female		Service	Rate+	Rate++
20	3.00%	0.03%	0.01%	0.05%	20	20.0%	
25	2.70	0.03	0.01	0.07	25	33.0	20.0%
30	2.50	0.04	0.02	0.09	30	33.0	33.0
35	2.50	0.04	0.02	0.13	35	40.0	33.0
40	2.50	0.05	0.04	0.20	40		40.0
45	2.50	0.08	0.05	0.33			
50	2.50	0.13	0.07	0.56			
55		0.22	0.11	0.92			
60		0.40	0.22	1.46			

* *Select rates of withdrawal apply in the first five years of employment regardless of age. The rates are 14.0%, 7.5%, 6.0%, 4.5% and 4.0%, respectively.*

** *75% are presumed to be non-duty related, and 25% are assumed to be duty related.*

\+ *Applies to members participating before 9/1/2008. The annual rate of service retirement is 100% at age 62.*

++ *Applies to members participating on or after 9/1/2008. The annual rate of service retirement is 100% at age 60.*

DEATH AFTER RETIREMENT: 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 5 years is used for the period after disability retirement. There is some margin in the current mortality tables for possible future improvement in mortality rates and that margin will be reviewed again when the next experience investigation is conducted.

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

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

ACTUARIAL METHOD: Entry age normal cost method. Actuarial gains and losses are reflected in the unfunded actuarial accrued liability.

ASSET VALUATION METHOD: For GASB 68 purposes assets are equal to the market value of assets. For funding purposes, assets are equal to actuarial value. The actuarial value of assets recognizes a portion of the difference between the market value of assets and the expected market

value of assets, based on the assumed valuation rate of return. The amount recognized each year is 20% of the difference between market value and expected market value.