

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER
DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations and
Schedules of Pension Amounts by Employer and Nonemployer
June 30, 2017

(With Independent Auditors' Report Thereon)



KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Kansas Public Employees Retirement System
Topeka, Kansas

Report on Schedules

We have audited the accompanying schedules of employer and nonemployer allocations of the Kansas Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (KPERs) as of and for the year ended June 30, 2017, and the related notes.

We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2017 (specified column totals), included in the accompanying schedules of pension amounts by employer and nonemployer of KPERs, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

Our responsibility is to express opinions on the schedules of employer and nonemployer allocations and the specified column totals included in the schedules of pension amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer and nonemployer allocations and the specified column totals included in the schedules of pension amounts by employer and nonemployer are free from material misstatement.

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

The Board of Trustees
Kansas Public Employees Retirement System

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer and nonemployer allocations and specified column totals included in the schedules of pension amounts by employer and nonemployer.

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for KPERS as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of KPERS as of and for the year ended June 30, 2017, and our report thereon, dated November 1, 2017, expressed an unmodified opinion on those statements.

Other Information

The schedules of employer special funding allocations and special funding amounts by employer and schedules of net pension liability sensitivities, deferred outflows/(inflows) of resources by employer on pages 92-133 have not been subject to the auditing procedures applied in the audits of the schedules of employer and nonemployer allocations and the specified column totals in the schedules of pension amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Audit Standards*, we have also issued our report dated January 29, 2018, on our consideration of the KPERS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of KPERS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KPERS' internal control over financial reporting.



CliftonLarsonAllen LLP

Denver, Colorado
January 29, 2018

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
State/School Group:				
Special Funding Situation - State of Kansas	\$ -	\$ 52,740,110	\$ 52,740,110	10.638169 %
Nonspecial Funding Situation:				
Employer-State of Kansas				
S175 Kansas Housing Resource Corporation	\$ 282,722	\$ -	\$ 282,722	0.057028 %
S176 Kansas Development Finance Authority	93,917	-	93,917	0.018944
S246 Fort Hays State University	900,563	-	900,563	0.181652
S276 Dept of Transportation	10,601,922	-	10,601,922	2.138506
S367 Kansas State University	5,551,490	-	5,551,490	1.119787
S379 Emporia State University	869,567	-	869,567	0.175400
S385 Pittsburg State University	1,143,092	-	1,143,092	0.230572
S450 Kansas Lottery	476,627	-	476,627	0.096140
S561 Kansas Board of Regents	71,787	-	71,787	0.014480
S682 Staff Benefits University of Kansas	3,890,215	-	3,890,215	0.784692
S683 University of Kansas Medical Center	1,296,550	-	1,296,550	0.261526
S715 Wichita State University	1,854,838	-	1,854,838	0.374138
Other state agencies (less KPERs)	78,032,555	-	78,032,555	15.739885
State Subtotal	\$ 105,065,845	\$ -	\$ 105,065,845	21.192750 %
Employer - Others				
4930 North Central Kansas Technical College	\$ 6,237	\$ -	\$ 6,237	0.001258 %
4931 North West Kansas Technical College	11,259	-	11,259	0.002271
5045 Allen County Community College	2,936	-	2,936	0.000592
5046 Coffeyville Community College	-	-	-	0.000000
5047 Garden City Community College	7,505	-	7,505	0.001514
5048 Hutchinson Community College	60,813	-	60,813	0.012267
5049 Kansas City Kansas Community College	160,234	-	160,234	0.032321
5050 Neosho County Community College	25,658	-	25,658	0.005175
5107 Cowley County Community College	20,411	-	20,411	0.004117
5108 Barton County Community College	8,771	-	8,771	0.001769
5109 Butler County Community College	63,850	-	63,850	0.012879
5110 Colby Community College	17,084	-	17,084	0.003446
5111 Independence Community College	-	-	-	0.000000
5112 Labette Community College	4,174	-	4,174	0.000842
5113 Pratt Community College	9,912	-	9,912	0.001999
5177 Cloud County Community College	5,363	-	5,363	0.001082
5178 Dodge City Community College	28,497	-	28,497	0.005748
5179 Fort Scott Community College	15,099	-	15,099	0.003046
5180 Highland Community College	10,858	-	10,858	0.002190
5404 Seward County Community College/Area Technical School	7,775	-	7,775	0.001568
5406 Johnson County Community College	99,583	-	99,583	0.020087
5596 NW Kansas Education Service Center	80,981	-	80,981	0.016335
5600 SC Kansas Special Education Coop	105,230	-	105,230	0.021226
5604 ANW Special Education Coop	76,703	-	76,703	0.015472
5608 Tri County Special Education Coop	28,222	-	28,222	0.005693
5609 NE Kansas Education Service Center	87,406	-	87,406	0.017631
5612 SE Kansas Education Service Center	137,489	-	137,489	0.027733
5624 Reno County Education Coop	38,416	-	38,416	0.007749
5626 High Plains Educational Coop	92,883	-	92,883	0.018735
5634 SW Kansas Coop District 613	48,039	-	48,039	0.009690
5638 East Central Kansas Coop in Education	33,070	-	33,070	0.006671
5655 Brown Co Kansas Special Educ Coop	2,510	-	2,510	0.000506
5657 Doniphan County Education Coop	24,376	-	24,376	0.004917

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5671 Marion County Special Education Coop	\$ 37,077	\$ -	\$ 37,077	0.007479 %
5682 Sedgwick Co Area Educ Serv Coop 618	135,426	-	135,426	0.027317
5688 Sumner County Education Services	11,942	-	11,942	0.002409
9034 Three Lakes Educational Cooperative	43,915	-	43,915	0.008858
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	21,618	-	21,618	0.004361
9047 SW Plains Regional Service Center	34,380	-	34,380	0.006935
9053 SW Kansas Educational Consortium	-	-	-	0.000000
9055 South Central Kansas Education Service	49,297	-	49,297	0.009944
9056 Smoky Hill Education Service Center	14,784	-	14,784	0.002982
9273 Nc Kansas Sp Ed Coop Interlocal 636	19,649	-	19,649	0.003963
9274 Southeast Kansas Interlocal 637	49,123	-	49,123	0.009909
9303 Wichita Area Technical College	18,589	-	18,589	0.003750
9304 Manhattan Area Technical College	-	-	-	0.000000
9305 Flint Hills Technical College	20,567	-	20,567	0.004149
9395 Salina Area Technical College	1,407	-	1,407	0.000284
9487 Western Kansas Com College Virtual Ed Consortium	14,830	-	14,830	0.002991
9507 Butler Co Special Education Interlocal # 638	85,346	-	85,346	0.017215
4828 USD 202 Turner	2,529,811	-	2,529,811	0.510286
4829 USD 203 Piper	1,109,694	-	1,109,694	0.223836
4871 USD 205 Bluestem	367,483	-	367,483	0.074125
4882 USD 204 Bonner Springs	2,003,420	-	2,003,420	0.404108
4912 USD 206 Remington-Whitewater	346,435	-	346,435	0.069879
4977 USD 209 Moscow	192,019	-	192,019	0.038732
4978 USD 233 Olathe	20,383,903	-	20,383,903	4.111622
4979 USD 242 Weskan	76,444	-	76,444	0.015419
4980 USD 250 Pittsburg	1,826,129	-	1,826,129	0.368347
4981 USD 253 Emporia	3,686,963	-	3,686,963	0.743695
4982 USD 259 Wichita	35,137,103	-	35,137,103	7.087479
4983 USD 260 Derby	4,604,513	-	4,604,513	0.928773
4984 USD 262 Valley Center	1,434,322	-	1,434,322	0.289316
4985 USD 265 Goddard	2,987,145	-	2,987,145	0.602535
4986 USD 266 Maize	3,470,010	-	3,470,010	0.699933
4987 USD 268 Cheney	484,456	-	484,456	0.097719
4988 USD 290 Ottawa	1,735,353	-	1,735,353	0.350037
4990 USD 314 Brewster	100,402	-	100,402	0.020252
4991 USD 348 Baldwin City	731,786	-	731,786	0.147608
4992 USD 349 Stafford	175,930	-	175,930	0.035487
4993 USD 352 Goodland	617,210	-	617,210	0.124497
4994 USD 359 Argonia Public Schools	146,810	-	146,810	0.029613
4995 USD 363 Holcomb	598,772	-	598,772	0.120778
4996 USD 371 Montezuma	187,741	-	187,741	0.037869
4997 USD 373 Newton	2,692,478	-	2,692,478	0.543098
4998 USD 376 Sterling	362,767	-	362,767	0.073173
4999 USD 383 Manhattan	4,753,263	-	4,753,263	0.958777
5000 USD 385 Andover	2,793,449	-	2,793,449	0.563465
5001 USD 386 Madison-Virgil	198,971	-	198,971	0.040134
5002 USD 390 Hamilton	78,618	-	78,618	0.015858
5004 USD 394 Rose Hill	887,054	-	887,054	0.178927
5005 USD 396 Douglass Public Schools	478,190	-	478,190	0.096455
5006 USD 398 Peabody-Burns	182,185	-	182,185	0.036748
5007 USD 399 Paradise	124,452	-	124,452	0.025103
5008 USD 404 Riverton	505,140	-	505,140	0.101891
5010 USD 409 Atchison Public Schools	1,168,166	-	1,168,166	0.235630
5011 USD 420 Osage City	386,739	-	386,739	0.078009
5012 USD 421 Lyndon	244,959	-	244,959	0.049411

See accompanying notes to schedules

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5013 USD 443 Dodge City	\$ 4,626,910	\$ -	\$ 4,626,910	0.933291 %
5014 USD 446 Independence	1,182,900	-	1,182,900	0.238602
5015 USD 448 Inman	316,889	-	316,889	0.063919
5016 USD 449 Easton	411,709	-	411,709	0.083046
5017 USD 453 Leavenworth	2,615,248	-	2,615,248	0.527520
5018 USD 456 Marais Des Cygnes Valley	195,558	-	195,558	0.039446
5019 USD 470 Arkansas City	1,753,283	-	1,753,283	0.353653
5020 USD 475 Geary Co	5,988,714	-	5,988,714	1.207979
5021 USD 477 Ingalls	183,292	-	183,292	0.036972
5022 USD 480 Liberal	3,323,897	-	3,323,897	0.670461
5024 USD 215 Lakin	389,362	-	389,362	0.078538
5025 USD 234 Fort Scott	1,271,033	-	1,271,033	0.256379
5026 USD 251 North Lyon	324,631	-	324,631	0.065481
5027 USD 261 Haysville	3,996,066	-	3,996,066	0.806044
5028 USD 267 Renwick	981,719	-	981,719	0.198022
5029 USD 288 Central Heights	434,944	-	434,944	0.087732
5031 USD 305 Salina	6,721,269	-	6,721,269	1.355742
5032 USD 361 Anthony-Harper	577,499	-	577,499	0.116487
5033 USD 378 Riley Co	405,268	-	405,268	0.081746
5034 USD 403 Otis-Bison	205,116	-	205,116	0.041374
5035 USD 413 Chanute	1,027,898	-	1,027,898	0.207337
5036 USD 415 Hiawatha	545,963	-	545,963	0.110126
5037 USD 418 McPherson	2,121,477	-	2,121,477	0.427922
5038 USD 422 Kiowa County	243,655	-	243,655	0.049147
5039 USD 439 Sedgwick Public Schools	318,803	-	318,803	0.064306
5040 USD 445 Coffeyville	987,677	-	987,677	0.199224
5041 USD 457 Garden City	5,322,800	-	5,322,800	1.073658
5042 USD 458 Basehor-Linwood	1,418,823	-	1,418,823	0.286190
5043 USD 465 Winfield	2,185,583	-	2,185,583	0.440852
5056 USD 223 Barnes	253,800	-	253,800	0.051194
5057 USD 258 Humboldt	408,994	-	408,994	0.082498
5058 USD 273 Beloit	910,116	-	910,116	0.183579
5059 USD 284 Chase County	272,186	-	272,186	0.054902
5060 USD 285 Cedar Vale	125,070	-	125,070	0.025228
5061 USD 286 Chautauqua County	236,279	-	236,279	0.047660
5062 USD 287 West Franklin	443,068	-	443,068	0.089371
5063 USD 327 Ellsworth	372,136	-	372,136	0.075063
5064 USD 338 Valley Falls	278,236	-	278,236	0.056123
5065 USD 342 McLouth	296,491	-	296,491	0.059805
5066 USD 380 Vermillion	357,890	-	357,890	0.072190
5067 USD 389 Eureka	555,522	-	555,522	0.112054
5068 USD 417 Council Grove	495,731	-	495,731	0.099994
5069 USD 440 Halstead	470,067	-	470,067	0.094817
5070 USD 464 Tonganoxie	1,161,323	-	1,161,323	0.234250
5072 USD 482 Dighton	161,561	-	161,561	0.032588
5073 USD 487 Herington	295,921	-	295,921	0.059690
5076 USD 217 Rolla	158,604	-	158,604	0.031992
5077 USD 218 Elkhart	375,646	-	375,646	0.075771
5078 USD 226 Meade	286,701	-	286,701	0.057830
5079 USD 235 Uniontown	360,845	-	360,845	0.072786
5080 USD 252 Southern Lyon County	372,974	-	372,974	0.075232
5081 USD 254 Barber County North	316,604	-	316,604	0.063862
5082 USD 269 Palco	118,930	-	118,930	0.023989

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5083 USD 270 Plainville	\$ 240,484	\$ -	\$ 240,484	0.048508 %
5087 USD 281 Hill City	258,468	-	258,468	0.052135
5088 USD 289 Wellsville	474,951	-	474,951	0.095802
5089 USD 298 Lincoln	267,832	-	267,832	0.054024
5090 USD 303 Ness City	201,495	-	201,495	0.040643
5092 USD 321 Kaw Valley	901,835	-	901,835	0.181908
5093 USD 322 Onaga-Havensville-Wheaton	202,844	-	202,844	0.040916
5095 USD 329 Mill Creek Valley	362,295	-	362,295	0.073078
5096 USD 346 Jayhawk	357,293	-	357,293	0.072069
5098 USD 360 Caldwell	198,801	-	198,801	0.040100
5099 USD 365 Garnett	672,470	-	672,470	0.135643
5100 USD 367 Osawatomie	816,619	-	816,619	0.164720
5101 USD 372 Silver Lake	523,884	-	523,884	0.105672
5102 USD 379 Clay Center	1,172,942	-	1,172,942	0.236593
5103 USD 382 Pratt	615,393	-	615,393	0.124130
5104 USD 419 Canton-Galva	262,901	-	262,901	0.053030
5105 USD 459 Bucklin	151,681	-	151,681	0.030595
5106 USD 483 Kismet-Plains	560,736	-	560,736	0.113106
5116 USD 210 Hugoton	677,974	-	677,974	0.136754
5117 USD 212 Northern Valley	142,084	-	142,084	0.028660
5118 USD 214 Ulysses	900,288	-	900,288	0.181596
5119 USD 219 Minneola	203,428	-	203,428	0.041033
5120 USD 231 Gardner	4,316,051	-	4,316,051	0.870587
5122 USD 255 South Barber County	177,925	-	177,925	0.035889
5123 USD 256 Marmaton Valley	179,582	-	179,582	0.036223
5125 USD 320 Wamego	1,263,073	-	1,263,073	0.254774
5127 USD 332 Cunningham	163,781	-	163,781	0.033036
5128 USD 335 North Jackson	235,620	-	235,620	0.047527
5129 USD 337 Royal Valley	630,381	-	630,381	0.127154
5130 USD 343 Perry	488,322	-	488,322	0.098499
5131 USD 364 Marysville	613,898	-	613,898	0.123829
5132 USD 368 Paola	2,225,382	-	2,225,382	0.448880
5133 USD 381 Spearville-Windthors	180,987	-	180,987	0.036507
5134 USD 393 Solomon	207,445	-	207,445	0.041844
5135 USD 402 Augusta	1,159,508	-	1,159,508	0.233884
5137 USD 432 Victoria	175,399	-	175,399	0.035380
5138 USD 454 Burlingame Public Schools	182,776	-	182,776	0.036868
5140 USD 463 Udall	260,490	-	260,490	0.052543
5141 USD 467 Wichita County Schools	314,753	-	314,753	0.063489
5142 USD 474 Haviland	80,886	-	80,886	0.016315
5143 USD 211 Norton	443,748	-	443,748	0.089508
5144 USD 216 Deerfield	210,502	-	210,502	0.042460
5145 USD 227 Jetmore	208,240	-	208,240	0.042004
5147 USD 232 De Soto	4,272,471	-	4,272,471	0.861797
5148 USD 239 North Ottawa County	448,724	-	448,724	0.090512
5149 USD 244 Burlington	870,365	-	870,365	0.175561
5150 USD 257 Iola	798,523	-	798,523	0.161069
5151 USD 274 Oakley	227,269	-	227,269	0.045842
5152 USD 282 West Elk	454,649	-	454,649	0.091707
5153 USD 283 Elk Valley	124,179	-	124,179	0.025048
5154 USD 299 Sylvan Grove	169,977	-	169,977	0.034286
5155 USD 311 Pretty Prairie	177,741	-	177,741	0.035852
5156 USD 315 Colby	550,873	-	550,873	0.111116
5157 USD 326 Logan	128,016	-	128,016	0.025822

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Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5158 USD 331 Kingman-Norwich	\$ 568,072	\$ -	\$ 568,072	0.114585 %
5159 USD 333 Concordia	871,082	-	871,082	0.175705
5160 USD 347 Kinsley-Offerle	244,947	-	244,947	0.049408
5161 USD 356 Conway Springs	336,395	-	336,395	0.067854
5162 USD 377 Atchison Co Community	363,843	-	363,843	0.073391
5163 USD 395 LaCrosse	220,455	-	220,455	0.044468
5164 USD 412 Hoxie Community Schools	224,486	-	224,486	0.045281
5166 USD 429 Troy	174,809	-	174,809	0.035261
5167 USD 430 South Brown County	450,673	-	450,673	0.090905
5168 USD 431 Hoisington	443,117	-	443,117	0.089381
5171 USD 444 Little River	236,462	-	236,462	0.047697
5172 USD 447 Cherryvale	582,036	-	582,036	0.117402
5173 USD 452 Stanton Co	357,043	-	357,043	0.072019
5174 USD 460 Hesston	458,338	-	458,338	0.092451
5175 USD 462 Central	249,684	-	249,684	0.050364
5176 USD 469 Lansing	1,831,488	-	1,831,488	0.369428
5185 USD 229 Blue Valley	15,560,230	-	15,560,230	3.138643
5186 USD 237 Smith Center	291,953	-	291,953	0.058890
5187 USD 240 Twin Valley	363,124	-	363,124	0.073245
5188 USD 271 Stockton	192,883	-	192,883	0.038906
5189 USD 291 Grinnell	83,983	-	83,983	0.016940
5190 USD 297 St Francis Schools	213,909	-	213,909	0.043147
5191 USD 309 Nickerson	719,034	-	719,034	0.145036
5192 USD 310 Fairfield	254,519	-	254,519	0.051339
5193 USD 313 Buhler	1,255,729	-	1,255,729	0.253292
5195 USD 323 Rock Creek	537,147	-	537,147	0.108348
5196 USD 341 Oskaloosa	434,129	-	434,129	0.087568
5197 USD 351 Macksville	241,353	-	241,353	0.048683
5198 USD 353 Wellington	1,044,403	-	1,044,403	0.210666
5199 USD 355 Ellinwood	314,574	-	314,574	0.063452
5200 USD 362 Prairie View	704,306	-	704,306	0.142065
5201 USD 369 Burrton	166,715	-	166,715	0.033628
5202 USD 392 Osborne County	179,726	-	179,726	0.036252
5203 USD 400 Smoky Valley	558,201	-	558,201	0.112594
5204 USD 405 Lyons	875,927	-	875,927	0.176683
5205 USD 408 Marion	344,458	-	344,458	0.069480
5206 USD 410 Durham Hillsboro Lehigh	358,309	-	358,309	0.072274
5207 USD 416 Louisburg	796,004	-	796,004	0.160561
5208 USD 423 Moundridge	250,734	-	250,734	0.050575
5210 USD 428 Great Bend	2,675,897	-	2,675,897	0.539753
5212 USD 434 Santa Fe Trail	589,658	-	589,658	0.118939
5213 USD 436 Caney Valley	467,876	-	467,876	0.094375
5214 USD 450 Shawnee Heights	2,361,660	-	2,361,660	0.476369
5215 USD 466 Scott Co	571,662	-	571,662	0.115310
5216 USD 473 Chapman	783,800	-	783,800	0.158100
5217 USD 476 Copeland	100,110	-	100,110	0.020193
5218 USD 481 Rural Vista	213,149	-	213,149	0.042994
5219 USD 241 Wallace County Schools	162,745	-	162,745	0.032827
5220 USD 243 Lebo-Waverly	347,256	-	347,256	0.070045
5222 USD 307 Ell-Saline	288,184	-	288,184	0.058129
5223 USD 339 Jefferson County North	299,678	-	299,678	0.060448
5226 USD 272 Waconda	144,551	-	144,551	0.029157
5227 USD 275 Triplains	64,087	-	64,087	0.012927
5228 USD 292 Wheatland	107,542	-	107,542	0.021692

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5229 USD 294 Oberlin	\$ 272,890	\$ -	\$ 272,890	0.055044 %
5230 USD 312 Haven	568,686	-	568,686	0.114709
5231 USD 336 Holton	1,221,112	-	1,221,112	0.246310
5233 USD 437 Auburn-Washburn	3,950,774	-	3,950,774	0.796908
5235 USD 479 Crest	168,428	-	168,428	0.033973
5236 USD 330 Mission Valley	415,877	-	415,877	0.083886
5237 USD 334 Southern Cloud County	185,277	-	185,277	0.037372
5238 USD 387 Altoona-Midway	161,223	-	161,223	0.032520
5239 USD 401 Chase Raymond	135,898	-	135,898	0.027412
5240 USD 494 Syracuse	285,104	-	285,104	0.057508
5241 USD 300 Commanche County	171,440	-	171,440	0.034581
5250 USD 306 SE of Saline	463,854	-	463,854	0.093564
5251 USD 384 Blue Valley	150,858	-	150,858	0.030429
5267 USD 397 Centre	166,931	-	166,931	0.033672
5268 USD 220 Ashland	168,756	-	168,756	0.034040
5270 USD 224 Clifton-Clyde	233,751	-	233,751	0.047150
5271 USD 225 Fowler	123,358	-	123,358	0.024882
5272 USD 230 Spring Hill	1,947,803	-	1,947,803	0.392890
5274 USD 249 Frontenac	525,689	-	525,689	0.106036
5275 USD 263 Mulvane	1,222,749	-	1,222,749	0.246640
5276 USD 264 Clearwater	662,553	-	662,553	0.133643
5278 USD 293 Quinter	190,242	-	190,242	0.038374
5280 USD 308 Hutchinson	3,505,298	-	3,505,298	0.707051
5281 USD 316 Golden Plains	148,437	-	148,437	0.029941
5283 USD 325 Phillipsburg	355,014	-	355,014	0.071610
5284 USD 340 Jefferson West	490,735	-	490,735	0.098986
5285 USD 344 Pleasanton	271,697	-	271,697	0.054804
5286 USD 350 St John-Hudson	234,437	-	234,437	0.047288
5287 USD 357 Belle Plaine	392,425	-	392,425	0.079156
5288 USD 358 Oxford	233,377	-	233,377	0.047074
5289 USD 366 Woodson	313,874	-	313,874	0.063311
5291 USD 374 Sublette	433,803	-	433,803	0.087502
5292 USD 375 Circle	1,134,310	-	1,134,310	0.228801
5293 USD 388 Ellis	266,478	-	266,478	0.053751
5294 USD 407 Russell County	593,203	-	593,203	0.119655
5295 USD 411 Goessel	184,912	-	184,912	0.037298
5296 USD 435 Abilene	946,174	-	946,174	0.190852
5297 USD 461 Neodesha	466,792	-	466,792	0.094156
5298 USD 468 Healy	67,323	-	67,323	0.013580
5299 USD 471 Dexter	115,536	-	115,536	0.023305
5300 USD 484 Fredonia	427,109	-	427,109	0.086152
5302 USD 489 Hays	2,056,201	-	2,056,201	0.414755
5303 USD 490 El Dorado	1,145,944	-	1,145,944	0.231148
5304 USD 491 Eudora	938,191	-	938,191	0.189242
5305 USD 492 Flinthills	205,383	-	205,383	0.041428
5306 USD 495 Fort Larned	847,180	-	847,180	0.170884
5307 USD 496 Pawnee Heights	122,028	-	122,028	0.024614
5308 USD 497 Lawrence	7,012,565	-	7,012,565	1.414499
5309 USD 499 Galena	547,604	-	547,604	0.110457
5310 USD 502 Lewis	78,001	-	78,001	0.015734
5312 USD 345 Seaman	2,727,114	-	2,727,114	0.550084
5313 USD 438 Skyline	233,383	-	233,383	0.047076
5314 USD 501 Topeka Public Schools	11,052,967	-	11,052,967	2.229486
5316 USD 208 Trego County	276,678	-	276,678	0.055809

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5317 USD 246 Arma	\$ 367,258	\$ -	\$ 367,258	0.074079 %
5318 USD 247 Cherokee	453,117	-	453,117	0.091398
5319 USD 248 Girard	633,739	-	633,739	0.127831
5320 USD 426 Pike Valley	176,888	-	176,888	0.035680
5321 USD 498 Valley Heights	323,988	-	323,988	0.065351
5322 USD 504 Oswego	347,319	-	347,319	0.070057
5324 USD 500 Kansas City	20,218,416	-	20,218,416	4.078242
5329 USD 245 Leroy-Gridley	143,428	-	143,428	0.028931
5330 USD 493 Columbus	807,724	-	807,724	0.162925
5331 USD 503 Parsons	823,027	-	823,027	0.166012
5332 USD 506 Labette County	920,473	-	920,473	0.185668
5333 USD 505 Chetopa	311,697	-	311,697	0.062872
5337 USD 207 Fort Leavenworth	1,248,509	-	1,248,509	0.251836
5366 USD 508 Baxter Springs	628,837	-	628,837	0.126842
5367 USD 507 Satanta	263,614	-	263,614	0.053173
5368 USD 101 Erie-St Paul	375,747	-	375,747	0.075792
5405 USD 511 Attica	137,053	-	137,053	0.027645
5409 USD 200 Greeley Co	183,536	-	183,536	0.037021
5410 USD 509 South Haven	137,457	-	137,457	0.027726
5430 USD 512 Shawnee Mission	18,461,587	-	18,461,587	3.723873
5436 USD 102 Cimarron-Ensign	399,970	-	399,970	0.080678
5590 USD 103 Cheylin	109,304	-	109,304	0.022048
5696 Kansas State H S Activities Assoc	180,801	-	180,801	0.036469
9291 USD 105 Rawlins County	219,313	-	219,313	0.044237
9302 USD 106 Western Plains	134,841	-	134,841	0.027199
9332 USD 107 Rock Hills	207,503	-	207,503	0.041855
9333 USD 108 Washington County	224,452	-	224,452	0.045274
9335 USD 109 Republic County	301,267	-	301,267	0.060768
9389 USD 110 Thunder Ridge	194,366	-	194,366	0.039205
9410 USD 111 Doniphan West	252,450	-	252,450	0.050922
9444 USD 114 Riverside	451,374	-	451,374	0.091046
9445 USD 112 Central Plains	456,026	-	456,026	0.091985
9446 USD 113 Prairie Hills	698,345	-	698,345	0.140863
9461 USD 115 Nemaha Central Schools	473,607	-	473,607	0.095531
Other Employers Subtotal	\$ 337,957,088	\$ -	\$ 337,957,088	68.169081 %
Special funding situation - State of Kansas Subtotal	\$ -	\$ 52,740,110	\$ 52,740,110	10.638169 %
State Subtotal	\$ 105,065,845	\$ -	\$ 105,065,845	21.192750 %
Total State/School	\$ 443,022,933	\$ 52,740,110	\$ 495,763,043	100.000000 %
Local Group:				
2 Allen County	\$ 327,311	\$ -	\$ 327,311	0.209256 %
3 Anderson County	288,350	-	288,350	0.184348
4 Atchison County	417,676	-	417,676	0.267028
5 Barber County	181,270	-	181,270	0.115889
6 Barton County	630,721	-	630,721	0.403232
7 Bourbon County	256,619	-	256,619	0.164061
8 Brown County	227,590	-	227,590	0.145503
9 Butler County	1,326,683	-	1,326,683	0.848174
10 Chase County	170,092	-	170,092	0.108743
11 Chautauqua County	146,395	-	146,395	0.093593
12 Cherokee County	394,201	-	394,201	0.252020

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
13 Cheyenne County	\$ 138,913	\$ -	\$ 138,913	0.088810 %
14 Clay County	301,526	-	301,526	0.192771
15 Cloud County	309,682	-	309,682	0.197986
16 Coffey County	592,230	-	592,230	0.378624
17 Comanche County	120,963	-	120,963	0.077334
18 Cowley County	443,549	-	443,549	0.283569
19 Crawford County	1,141,648	-	1,141,648	0.729877
20 Dickinson County	437,013	-	437,013	0.279391
21 Doniphan County	210,042	-	210,042	0.134284
22 Douglas County	1,577,972	-	1,577,972	1.008828
23 Edwards County	136,973	-	136,973	0.087569
24 Elk County	130,864	-	130,864	0.083664
25 Ellis County	494,262	-	494,262	0.315991
26 Ellsworth County	221,059	-	221,059	0.141327
27 Finney County	1,239,213	-	1,239,213	0.792252
28 Ford County	694,217	-	694,217	0.443826
29 Franklin County	572,565	-	572,565	0.366052
30 Geary County	888,779	-	888,779	0.568213
31 Gove County	144,472	-	144,472	0.092364
32 Graham County	172,311	-	172,311	0.110162
33 Gray County	181,387	-	181,387	0.115964
34 Greenwood County	177,995	-	177,995	0.113796
35 Hamilton County	135,898	-	135,898	0.086882
36 Harper County	329,922	-	329,922	0.210925
37 Harvey County	502,519	-	502,519	0.321270
38 Jackson County	389,775	-	389,775	0.249191
39 Jefferson County	626,065	-	626,065	0.400255
40 Jewell County	217,283	-	217,283	0.138913
41 Johnson County	12,003,626	-	12,003,626	7.674145
42 Kearny County	179,769	-	179,769	0.114930
43 Kingman County	256,885	-	256,885	0.164231
44 Kiowa County	207,528	-	207,528	0.132677
45 Labette County	299,697	-	299,697	0.191602
46 Lane County	149,160	-	149,160	0.095361
47 Leavenworth County	916,436	-	916,436	0.585895
48 Lincoln County	176,132	-	176,132	0.112605
49 Linn County	357,389	-	357,389	0.228486
50 Logan County	98,388	-	98,388	0.062901
51 Lyon County	907,364	-	907,364	0.580095
52 McPherson County	671,945	-	671,945	0.429587
53 Marion County	329,527	-	329,527	0.210673
54 Marshall County	275,514	-	275,514	0.176141
55 Meade County	213,010	-	213,010	0.136181
56 Miami County	621,318	-	621,318	0.397220
57 Mitchell County	332,550	-	332,550	0.212606
58 Montgomery County	610,584	-	610,584	0.390358
59 Morris County	166,531	-	166,531	0.106466
60 Nemaha County	281,305	-	281,305	0.179844
61 Neosho County	263,530	-	263,530	0.168480
62 Ness County	163,939	-	163,939	0.104809
63 Norton County	260,148	-	260,148	0.166318
64 Osage County	317,603	-	317,603	0.203050
65 Osborne County	173,732	-	173,732	0.111070
66 Ottawa County	217,891	-	217,891	0.139302

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
67 Pawnee County	\$ 256,982	\$ -	\$ 256,982	0.164293 %
68 Phillips County	251,967	-	251,967	0.161087
69 Pratt County	405,106	-	405,106	0.258992
70 Rawlins County	145,793	-	145,793	0.093208
71 Reno County	1,295,775	-	1,295,775	0.828414
72 Republic County	238,939	-	238,939	0.152758
73 Rice County	293,350	-	293,350	0.187544
74 Riley County	991,984	-	991,984	0.634194
75 Rooks County	223,938	-	223,938	0.143168
76 Rush County	169,474	-	169,474	0.108348
77 Russell County	251,258	-	251,258	0.160634
78 Saline County	1,156,110	-	1,156,110	0.739123
79 Scott County	148,509	-	148,509	0.094945
80 Sedgwick County	8,517,411	-	8,517,411	5.445343
81 Seward County	633,280	-	633,280	0.404868
82 Shawnee County	3,525,475	-	3,525,475	2.253903
83 Sheridan County	165,118	-	165,118	0.105563
84 Sherman County	255,300	-	255,300	0.163218
85 Smith County	214,225	-	214,225	0.136958
86 Stanton County	201,677	-	201,677	0.128936
87 Stevens County	278,076	-	278,076	0.177779
88 Sumner County	565,694	-	565,694	0.361659
89 Thomas County	257,184	-	257,184	0.164423
90 Wabaunsee County	187,137	-	187,137	0.119640
91 Wallace County	93,415	-	93,415	0.059722
92 Washington County	220,852	-	220,852	0.141195
93 Wichita County	126,949	-	126,949	0.081161
94 Wilson County	237,280	-	237,280	0.151698
95 Woodson County	170,222	-	170,222	0.108826
97 City of Abilene	139,701	-	139,701	0.089314
99 City of Alma	34,327	-	34,327	0.021946
100 City of Almena	5,415	-	5,415	0.003462
102 City of Altoona	5,665	-	5,665	0.003622
103 City of Anthony	133,393	-	133,393	0.085281
104 City of Arkansas City	267,846	-	267,846	0.171239
105 City of Arma	41,103	-	41,103	0.026278
106 City of Ashland	32,789	-	32,789	0.020963
107 City of Atchison	225,945	-	225,945	0.144451
108 City of Attica	28,371	-	28,371	0.018138
109 City of Axtell	8,890	-	8,890	0.005684
110 City of Belle Plaine	30,387	-	30,387	0.019427
111 City of Bucklin	10,152	-	10,152	0.006490
112 City of Buhler	37,391	-	37,391	0.023905
113 City of Burlingame	34,644	-	34,644	0.022149
114 City of Burlington	160,354	-	160,354	0.102517
116 City of Burrton	23,614	-	23,614	0.015097
117 City of Caney	66,465	-	66,465	0.042492
118 City of Cawker City	19,128	-	19,128	0.012229
119 City of Cedar Vale	13,113	-	13,113	0.008383
120 City of Chanute	555,902	-	555,902	0.355399
122 City of Cherryvale	77,676	-	77,676	0.049660
123 City of Chetopa	44,765	-	44,765	0.028619
124 City of Cimarron	54,700	-	54,700	0.034971
125 City of Clay Center	119,677	-	119,677	0.076512

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
126 City of Coffeyville	\$ 498,593	\$ -	\$ 498,593	0.318760 %
127 City of Colby	267,204	-	267,204	0.170829
128 City of Colony	4,653	-	4,653	0.002975
129 City of Council Grove	79,000	-	79,000	0.050506
130 City of Dodge City	543,673	-	543,673	0.347580
133 City of Edna	8,319	-	8,319	0.005318
134 City of Effingham	9,928	-	9,928	0.006347
135 City of El Dorado	389,725	-	389,725	0.249159
137 City of Ellinwood	98,011	-	98,011	0.062660
138 City of Ellis	68,250	-	68,250	0.043634
139 City of Ellsworth	94,149	-	94,149	0.060191
140 City of Enterprise	23,015	-	23,015	0.014714
141 City of Erie	29,719	-	29,719	0.019000
142 City of Eudora	145,475	-	145,475	0.093005
143 City of Florence	15,901	-	15,901	0.010166
144 City of Fort Scott	211,727	-	211,727	0.135361
145 City of Fredonia	95,948	-	95,948	0.061341
146 City of Frontenac	96,615	-	96,615	0.061768
147 City of Garden City	923,102	-	923,102	0.590157
148 City of Garnett	229,699	-	229,699	0.146851
149 City of Gas	13,838	-	13,838	0.008847
150 City of Geneseo	4,296	-	4,296	0.002747
151 City of Girard	76,376	-	76,376	0.048829
152 City of Glasco	10,055	-	10,055	0.006428
153 City of Goodland	215,792	-	215,792	0.137960
155 City of Greensburg	52,991	-	52,991	0.033878
156 City of Grenola	3,265	-	3,265	0.002087
158 City of Hanover	6,976	-	6,976	0.004460
159 City of Harper	41,567	-	41,567	0.026575
160 City of Hays	479,061	-	479,061	0.306273
162 City of Hesston	152,155	-	152,155	0.097276
163 City of Hillsboro	114,909	-	114,909	0.073464
164 City of Hoisington	127,603	-	127,603	0.081579
165 City of Holton	177,199	-	177,199	0.113287
166 City of Holyrood	14,611	-	14,611	0.009341
167 City of Horton	66,323	-	66,323	0.042402
168 City of Hugoton	152,032	-	152,032	0.097197
169 City of Humboldt	88,588	-	88,588	0.056636
170 City of Hutchinson	949,243	-	949,243	0.606869
172 City of Iola	473,373	-	473,373	0.302636
173 City of Jamestown	9,025	-	9,025	0.005770
174 City of Jetmore	30,500	-	30,500	0.019499
176 City of Johnson City	46,792	-	46,792	0.029915
177 City of Junction City	320,597	-	320,597	0.204964
179 City of Kingman	150,229	-	150,229	0.096044
180 City of Kinsley	38,954	-	38,954	0.024904
182 City of La Crosse	42,064	-	42,064	0.026892
184 City of Lakin	49,720	-	49,720	0.031787
185 City of Larned	212,032	-	212,032	0.135556
186 City of Lawrence	2,694,175	-	2,694,175	1.722437
187 City of Leavenworth	514,286	-	514,286	0.328793
188 City of Liberal	546,000	-	546,000	0.349068
189 City of Lindsborg	138,612	-	138,612	0.088617
190 City of Lucas	14,448	-	14,448	0.009237

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
191 City of Lyons	\$ 98,422	\$ -	\$ 98,422	0.062923 %
192 City of Madison	14,361	-	14,361	0.009181
193 City of Marion	71,511	-	71,511	0.045718
194 City of Marysville	122,722	-	122,722	0.078459
195 City of Mayetta	2,844	-	2,844	0.001818
196 City of McCune	5,981	-	5,981	0.003824
197 City of Meade	64,578	-	64,578	0.041286
198 City of Miltonvale	8,586	-	8,586	0.005489
199 City of Minneapolis	82,387	-	82,387	0.052672
200 City of Minneola	13,543	-	13,543	0.008658
201 City of Montezuma	33,517	-	33,517	0.021428
202 City of Moran	18,856	-	18,856	0.012055
203 City of Morrill	5,580	-	5,580	0.003567
205 City of Mulvane	386,532	-	386,532	0.247117
206 City of Natoma	4,126	-	4,126	0.002638
207 City of Neodesha	180,169	-	180,169	0.115185
208 City of Newton	520,799	-	520,799	0.332957
209 City of Norton	136,642	-	136,642	0.087358
210 City of Oberlin	70,828	-	70,828	0.045282
211 City of Olathe	2,933,174	-	2,933,174	1.875234
212 City of Osage City	132,160	-	132,160	0.084492
213 City of Osawatomie	202,634	-	202,634	0.129548
214 City of Oswego	40,027	-	40,027	0.025590
215 City of Ottawa	509,612	-	509,612	0.325805
216 City of Oxford	28,493	-	28,493	0.018216
217 City of Paola	151,994	-	151,994	0.097173
218 City of Parsons	246,759	-	246,759	0.157758
219 City of Peabody	27,224	-	27,224	0.017405
220 City of Phillipsburg	79,320	-	79,320	0.050711
221 City of Pittsburg	558,426	-	558,426	0.357012
222 City of Pratt	404,607	-	404,607	0.258673
224 City of Riley	11,269	-	11,269	0.007204
225 City of Russell	294,591	-	294,591	0.188338
226 City of Sabetha	145,086	-	145,086	0.092756
228 City of Sedan	29,794	-	29,794	0.019048
229 City of Seneca	68,549	-	68,549	0.043825
230 City of Sharon Springs	23,369	-	23,369	0.014940
231 City of Solomon	21,658	-	21,658	0.013846
232 City of Stafford	47,362	-	47,362	0.030279
233 City of St John	46,417	-	46,417	0.029675
234 City of St Marys	87,125	-	87,125	0.055701
235 City of Topeka	2,576,080	-	2,576,080	1.646937
237 City of Ulysses	169,598	-	169,598	0.108427
239 City of Wakeeney	64,219	-	64,219	0.041056
240 City of Wakefield	7,250	-	7,250	0.004635
242 City of Wamego	160,133	-	160,133	0.102376
243 City of Washington	32,452	-	32,452	0.020747
244 City of Waterville	19,138	-	19,138	0.012235
245 City of Waverly	8,972	-	8,972	0.005736
246 City of Wellington	354,143	-	354,143	0.226410
247 City of Wilson	15,559	-	15,559	0.009947
248 City of Winfield	603,892	-	603,892	0.386080
249 City of Yates Center	34,175	-	34,175	0.021849
252 Mission Twp Brown County	3,443	-	3,443	0.002201

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
259 William Newton Memorial Hospital	1,268,443	\$ -	\$ 1,268,443	0.810940 %
260 Anthony Public Library	3,720	-	3,720	0.002378
261 Arkansas City Public Library	13,351	-	13,351	0.008536
262 Cherryvale Public Library	4,922	-	4,922	0.003147
263 Clay Center Carnegie Library	5,699	-	5,699	0.003643
264 Dodge City Public Library	58,775	-	58,775	0.037576
266 Emporia Public Library	35,355	-	35,355	0.022603
268 Harper Public Library	1,528	-	1,528	0.000977
269 Hutchinson Public Library	103,401	-	103,401	0.066106
270 Independence Public Library	25,346	-	25,346	0.016204
271 Lawrence Public Library	196,786	-	196,786	0.125809
274 Minneapolis Public Library	2,601	-	2,601	0.001663
275 Newton Public Library	28,635	-	28,635	0.018307
276 Norton Public Library	7,805	-	7,805	0.004990
277 Parsons Public Library	19,100	-	19,100	0.012211
280 Topeka/Shawnee County Public Library	697,562	-	697,562	0.445965
281 Wichita County Library	1,721	-	1,721	0.001100
282 Winfield Public Library	18,474	-	18,474	0.011811
289 Highland Cemetery Dist 9	2,791	-	2,791	0.001784
295 Leavenworth Waterworks Board	170,367	-	170,367	0.108919
297 Clark County	98,304	-	98,304	0.062848
298 Grant Co	292,530	-	292,530	0.187020
299 Decatur County	120,796	-	120,796	0.077227
300 Morton County	190,248	-	190,248	0.121629
301 Pottawatomie County	536,072	-	536,072	0.342721
302 Stafford County	175,317	-	175,317	0.112083
303 Trego County	187,311	-	187,311	0.119751
304 City of Augusta	252,807	-	252,807	0.161624
307 City of Bonner Springs	260,834	-	260,834	0.166756
308 City of Centralia	7,950	-	7,950	0.005083
309 City of Clifton	8,798	-	8,798	0.005625
310 City of Douglass	32,221	-	32,221	0.020599
311 City of Elkhart	50,697	-	50,697	0.032412
314 City of Herington	84,013	-	84,013	0.053711
315 City of Hiawatha	98,619	-	98,619	0.063049
316 City of Independence	438,128	-	438,128	0.280104
317 City of La Cygne	36,776	-	36,776	0.023512
318 City of Manhattan	1,317,562	-	1,317,562	0.842342
319 City of McPherson	741,927	-	741,927	0.474328
320 City of Mount Hope	17,448	-	17,448	0.011155
321 City of St Francis	47,060	-	47,060	0.030086
322 City of Salina	1,269,214	-	1,269,214	0.811433
323 City of Sedgwick	35,942	-	35,942	0.022978
324 City of Stockton	175,267	-	175,267	0.112052
338 Newman Regional Health Center	2,249,165	-	2,249,165	1.437934
341 Pioneer Memorial Library	14,760	-	14,760	0.009436
342 Council Grove Public Library	4,573	-	4,573	0.002924
343 Bradford Memorial Library	22,011	-	22,011	0.014072
345 Fort Scott Public Library	12,502	-	12,502	0.007993
348 Girard Public Library	10,639	-	10,639	0.006802
349 Hillsboro Public Library	3,395	-	3,395	0.002170
350 Jordaen Memorial Library	6,948	-	6,948	0.004442
351 Meade Public Library	4,329	-	4,329	0.002768
352 Ottawa Library	38,759	-	38,759	0.024779
353 Salina Public Library	113,375	-	113,375	0.072483

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
354 Stockton Public Library	\$ 2,752	\$ -	\$ 2,752	0.001759 %
355 Wellington Public Library	11,485	-	11,485	0.007343
361 Garden City Recreation Commission	46,794	-	46,794	0.029916
362 Lawrence/Douglas County Health Dept	195,019	-	195,019	0.124679
366 City of Concordia	127,261	-	127,261	0.081360
367 City of Eureka	53,573	-	53,573	0.034250
368 City of Howard	20,828	-	20,828	0.013316
370 City of Lenora	5,502	-	5,502	0.003518
371 City of Pomona	14,077	-	14,077	0.009000
373 City of Syracuse	33,378	-	33,378	0.021339
374 City of Turon	8,302	-	8,302	0.005308
375 Eudora Twp Douglas County	3,507	-	3,507	0.002242
378 Norton County Hospital	601,545	-	601,545	0.384579
380 Haskell County	256,450	-	256,450	0.163953
381 Hodgeman County	131,519	-	131,519	0.084083
384 City of Arlington	5,119	-	5,119	0.003273
385 City of Baldwin City	154,920	-	154,920	0.099043
387 City of Beloit	253,682	-	253,682	0.162184
388 City of Bennington	6,016	-	6,016	0.003846
389 City of Bird City	8,459	-	8,459	0.005408
391 City of Canton	12,971	-	12,971	0.008293
392 City of Chapman	48,876	-	48,876	0.031247
393 City of Emporia	501,064	-	501,064	0.320340
394 City of Frankfort	13,570	-	13,570	0.008676
395 City of Gardner	555,539	-	555,539	0.355167
397 City of Mankato	26,210	-	26,210	0.016757
398 City of Marquette	14,225	-	14,225	0.009094
399 City of Moline	5,660	-	5,660	0.003619
400 City of Mound City	19,031	-	19,031	0.012167
401 City of Ness City	29,488	-	29,488	0.018852
403 City of Osborne	66,552	-	66,552	0.042548
404 City of Rossville	15,769	-	15,769	0.010081
405 City of Scandia	8,192	-	8,192	0.005237
406 City of Spring Hill	133,230	-	133,230	0.085176
407 City of Sterling	95,469	-	95,469	0.061035
409 City of Valley Falls	27,375	-	27,375	0.017501
411 El Dorado Twp Butler County	8,681	-	8,681	0.005550
417 Palmyra Twp Douglas Co	8,415	-	8,415	0.005380
419 Sumner Regional Medical Center	568,486	-	568,486	0.363444
420 Wilson Medical Center	560,870	-	560,870	0.358575
421 Port Library	7,432	-	7,432	0.004751
422 Goodland Public Library	7,848	-	7,848	0.005017
425 Leavenworth Public Library	50,853	-	50,853	0.032511
427 Wm A Rankin Memorial Library	5,977	-	5,977	0.003821
428 Pratt Public Library	10,519	-	10,519	0.006725
429 Russell Public Library	3,601	-	3,601	0.002302
430 Seneca Free Library	4,069	-	4,069	0.002601
431 City Cowley Co Joint Board of Health	51,227	-	51,227	0.032750
434 City of Mulberry	15,248	-	15,248	0.009748
435 City of Atwood	29,568	-	29,568	0.018903
436 City of Lincoln Center	39,124	-	39,124	0.025013
438 Manhattan Public Library	169,394	-	169,394	0.108297
439 Junction City/Geary Co Health Dept	-	-	-	0.000000
440 City of Little River	13,220	-	13,220	0.008452

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
442 City of Belleville	\$ 96,505	\$ -	\$ 96,505	0.061697 %
443 City of Lyndon	30,554	-	30,554	0.019534
445 City of Smith Center	53,106	-	53,106	0.033952
451 Belleville Public Library	8,912	-	8,912	0.005698
452 Chanute Public Library	17,005	-	17,005	0.010872
454 Olathe Public Library	190,472	-	190,472	0.121772
458 City of Leoti	29,757	-	29,757	0.019024
459 City of Shawnee	884,694	-	884,694	0.565602
461 City of Luray	8,206	-	8,206	0.005246
463 City of Strong City	11,720	-	11,720	0.007493
467 Coffeyville Public Library	15,800	-	15,800	0.010101
468 Great Bend Public Library	22,104	-	22,104	0.014132
473 City of Galva	22,176	-	22,176	0.014178
474 City of Oakley	83,645	-	83,645	0.053476
475 City of Udall	26,069	-	26,069	0.016666
478 McPherson Public Library	41,883	-	41,883	0.026777
479 City of Scranton	10,602	-	10,602	0.006778
480 City of Lenexa	1,304,007	-	1,304,007	0.833676
483 Soldier Twp Shawnee County	73,651	-	73,651	0.047086
485 Kingman Carnegie Library	6,160	-	6,160	0.003938
486 Lyons Public Library	3,835	-	3,835	0.002452
488 Paola Free Library	10,079	-	10,079	0.006444
552 Hutchinson Recreation Commission	75,331	-	75,331	0.048161
563 City of Haven	35,024	-	35,024	0.022392
565 Coffey County Extension Council	2,806	-	2,806	0.001794
567 Woodson County Extension Council	2,103	-	2,103	0.001344
568 Morrill Free Public Library	9,664	-	9,664	0.006178
569 City of Macksville	10,997	-	10,997	0.007031
573 City of Columbus	87,288	-	87,288	0.055805
574 City of Halstead	89,227	-	89,227	0.057045
578 City of Perry	12,147	-	12,147	0.007766
579 City of Scott City	105,330	-	105,330	0.067339
587 Monument Twp Logan County	2,117	-	2,117	0.001353
605 City of Cheney	79,804	-	79,804	0.051020
606 City of Cottonwood Falls	16,547	-	16,547	0.010579
607 City of Oskaloosa	11,970	-	11,970	0.007653
610 K State Research & Extension Dickinson Co	4,022	-	4,022	0.002571
611 Finney County Extension Council	3,450	-	3,450	0.002206
628 Kaw Valley Drainage Dist	30,103	-	30,103	0.019245
632 City of Altamont	43,690	-	43,690	0.027932
633 City of Bushton	5,130	-	5,130	0.003280
635 Irving Twp Brown County	2,586	-	2,586	0.001653
641 City of Moundridge	106,965	-	106,965	0.068385
648 City of Downs	11,609	-	11,609	0.007422
649 Tecumseh Twp Shawnee County	30,229	-	30,229	0.019326
650 City of Preston	-	-	-	0.000000
656 City of Fowler	6,912	-	6,912	0.004419
666 City of Satanta	16,137	-	16,137	0.010317
676 City of Mission	186,360	-	186,360	0.119143
685 City of Claflin	13,258	-	13,258	0.008476
687 City of Toronto	6,941	-	6,941	0.004438
706 Fowler Residential Care	72,193	-	72,193	0.046154
708 Stafford County Hospital	147,369	-	147,369	0.094216
711 City of Kiowa	47,449	-	47,449	0.030335

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
714 City of Le Roy	\$ 13,893	\$ -	\$ 13,893	0.008882 %
717 City of Troy	24,639	-	24,639	0.015752
727 Stafford Co Cemetery Dist 1	8,760	-	8,760	0.005600
735 City of Coldwater	18,923	-	18,923	0.012098
736 City of Hill City	52,982	-	52,982	0.033872
737 City of Sylvan Grove	4,870	-	4,870	0.003113
738 City of Thayer	3,824	-	3,824	0.002445
748 City of Clearwater	72,175	-	72,175	0.046143
758 McPherson County Extension Council	4,242	-	4,242	0.002712
760 League of Kansas Municipalities	68,562	-	68,562	0.043833
769 City of Roeland Park	68,416	-	68,416	0.043740
770 City of Carbondale	20,233	-	20,233	0.012935
774 City of Americus	7,988	-	7,988	0.005107
776 City of Tonganoxie	145,147	-	145,147	0.092795
779 Kechi Twp Sedgwick County	3,728	-	3,728	0.002383
790 City of Glen Elder	11,180	-	11,180	0.007148
807 City of De Soto	143,577	-	143,577	0.091792
808 City of Hope	3,739	-	3,739	0.002390
812 City of Baxter Springs	103,199	-	103,199	0.065977
813 Little Walnut Twp Butler County	2,198	-	2,198	0.001405
815 City of Delphos	6,085	-	6,085	0.003890
844 Chapman Public Library	1,580	-	1,580	0.001010
882 City of Bison	332	-	332	0.000212
886 City of Lecompton	6,078	-	6,078	0.003886
887 City of Plainville	44,427	-	44,427	0.028403
895 Abilene Free Public Library	14,796	-	14,796	0.009459
907 Emporia Recreation Commission	56,468	-	56,468	0.036101
911 City of Plains	15,526	-	15,526	0.009926
913 Franklin Twp Edwards County	3,238	-	3,238	0.002070
914 Grasshopper Twp Atchison Co	2,110	-	2,110	0.001349
920 Topeka Twp Shawnee County	4,161	-	4,161	0.002660
936 Atchison Public Recreation Commission	18,158	-	18,158	0.011609
937 City of Clyde	9,277	-	9,277	0.005931
938 City of Deerfield	18,012	-	18,012	0.011515
939 City of Eskridge	13,423	-	13,423	0.008582
940 City of Louisburg	119,695	-	119,695	0.076523
953 City of Lewis	8,002	-	8,002	0.005116
957 City of Alta Vista	8,067	-	8,067	0.005157
958 Lyons Recreation Commission	10,963	-	10,963	0.007009
959 Stanton County Recreation Commission	7,279	-	7,279	0.004654
971 Kiowa County Extension Council	2,396	-	2,396	0.001532
978 City of Lebo	17,151	-	17,151	0.010965
982 Graham County Hospital	283,512	-	283,512	0.181255
983 Liberal Memorial Library	24,859	-	24,859	0.015893
1000 Kinsley Library	3,898	-	3,898	0.002492
1019 Frank Carlson Library	5,550	-	5,550	0.003548
1020 Hoisington City Library	4,797	-	4,797	0.003067
1042 Augusta Public Library	11,881	-	11,881	0.007596
1061 Hill Top House Nursing Home	98,768	-	98,768	0.063144
1069 City of Merriam	263,449	-	263,449	0.168428
1072 City of Caldwell	31,636	-	31,636	0.020225
1073 City of Dighton	24,620	-	24,620	0.015740
1074 City of Quinter	23,930	-	23,930	0.015299
1075 City of Ransom	3,608	-	3,608	0.002307
1078 Hiawatha Twp Brown County	3,489	-	3,489	0.002231

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
1088 Columbus Public Library	\$ 5,238	\$ -	\$ 5,238	0.003349 %
1089 Larabee Memorial Library	1,995	-	1,995	0.001275
1109 Great Bend Recreation Commission	43,867	-	43,867	0.028045
1111 Seward County Extension Council	2,169	-	2,169	0.001387
1114 City of Brewster	4,085	-	4,085	0.002612
1120 City of Haysville	309,505	-	309,505	0.197872
1121 City of Kanorado	3,290	-	3,290	0.002103
1127 City of St Paul	11,327	-	11,327	0.007242
1130 City of Spearville	15,274	-	15,274	0.009765
1132 City of Wellsville	35,047	-	35,047	0.022406
1134 City of Wetmore	5,762	-	5,762	0.003684
1135 City of Denison	2,313	-	2,313	0.001479
1141 Clay Twp Reno County	8,253	-	8,253	0.005276
1154 Lincoln Twp Edwards County	3,408	-	3,408	0.002179
1172 Valley Center Twp Sedgwick Co	3,567	-	3,567	0.002280
1173 Ashland District Hospital	234,830	-	234,830	0.150131
1178 Lane County Library	2,297	-	2,297	0.001469
1187 Comanche Co Extension Council	2,746	-	2,746	0.001756
1188 Greenwood County Extension Council	-	-	-	0.000000
1189 Meade County Extension Council	1,980	-	1,980	0.001266
1192 Central Kansas District 3 (Extension Co)	13,652	-	13,652	0.008728
1193 Augusta Housing Authority	7,586	-	7,586	0.004850
1194 Junction City Public Housing Authority	17,284	-	17,284	0.011050
1195 Lyons Housing Authority	12,900	-	12,900	0.008247
1196 City of Waterville Housing Authority	1,968	-	1,968	0.001258
4053 City of Hoxie	41,683	-	41,683	0.026649
4055 City of Rolla	12,041	-	12,041	0.007698
4069 Manhattan Twp-Riley County	4,485	-	4,485	0.002867
4080 Leavenworth County Extension Council	4,028	-	4,028	0.002575
4081 Shawnee County Extension Council	9,898	-	9,898	0.006328
4084 City of Andale	19,967	-	19,967	0.012765
4086 City of Nickerson	20,785	-	20,785	0.013288
4087 City of Overbrook	15,031	-	15,031	0.009610
4108 Butler County Extension Council	5,636	-	5,636	0.003603
4109 Salina Saline Co Jt Board of Health	-	-	-	0.000000
4126 City of Derby	486,542	-	486,542	0.311056
4128 City of Medicine Lodge	56,552	-	56,552	0.036155
4131 City of White City	5,354	-	5,354	0.003423
4134 Belpre Twp Edwards County	2,581	-	2,581	0.001650
4152 Menoken Township	6,037	-	6,037	0.003860
4182 City of Leawood	844,747	-	844,747	0.540063
4184 Big Creek Twp Russell County	3,327	-	3,327	0.002127
4195 Wayne Twp Edward County	3,200	-	3,200	0.002046
4198 Wamego Public Library	10,735	-	10,735	0.006863
4201 Reno County Extension Council	4,787	-	4,787	0.003060
4202 Stanton County Extension Council	1,798	-	1,798	0.001149
4203 Edwards County Conservation Dist	2,535	-	2,535	0.001621
4215 City of Ogden	35,586	-	35,586	0.022751
4216 City of Pretty Prairie	12,535	-	12,535	0.008014
4219 City of Severy	6,733	-	6,733	0.004305
4221 Mission Twp Shawnee Co	52,737	-	52,737	0.033716
4228 Johnston Public Library	7,666	-	7,666	0.004901
4236 Sedgwick County Extension Council	16,494	-	16,494	0.010545
4237 Seward County Conservation District	2,767	-	2,767	0.001769

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
4238 Winfield Recreation Commission	\$ 23,898	\$ -	\$ 23,898	0.015278 %
4254 City of Fairway	66,541	-	66,541	0.042541
4258 Center Twp Russell County	6,680	-	6,680	0.004271
4272 Kingman Recreation Commission	8,967	-	8,967	0.005733
4273 Parsons Recreation Commission	17,981	-	17,981	0.011496
4274 Stevens County Extension Council	3,307	-	3,307	0.002114
4275 City of Hardtner	3,628	-	3,628	0.002319
4276 City of Hartford	5,708	-	5,708	0.003649
4279 City of Victoria	18,649	-	18,649	0.011923
4299 Wilson County Extension Council	2,447	-	2,447	0.001564
4305 Elwood Twp Barber County	6,437	-	6,437	0.004115
4312 Graham County Public Library	4,408	-	4,408	0.002818
4316 Brown County Conservation District	2,952	-	2,952	0.001887
4317 Ellsworth County Conservation Dist	3,348	-	3,348	0.002140
4346 Ellsworth County Extension Council	-	-	-	0.000000
4348 Stevens County Conservation Dist	4,127	-	4,127	0.002638
4353 City of Highland	18,074	-	18,074	0.011555
4355 City of Linn	3,225	-	3,225	0.002062
4356 City of Nortonville	9,247	-	9,247	0.005912
4358 City of Potwin	8,351	-	8,351	0.005339
4360 City of Towanda	19,595	-	19,595	0.012527
4362 City of Valley Center	181,625	-	181,625	0.116116
4369 Silver Lake Twp Shawnee Co	4,664	-	4,664	0.002982
4372 Horton Public Library	2,357	-	2,357	0.001507
4373 Labette County Conservation Dist	1,739	-	1,739	0.001112
4375 City of McLouth	20,380	-	20,380	0.013029
4385 Geary County Extension Council	4,743	-	4,743	0.003032
4386 City of Mullinville	3,796	-	3,796	0.002427
4388 Bonner Springs City Library	24,015	-	24,015	0.015353
4395 City of Leon	8,346	-	8,346	0.005336
4404 Osage County Conservation District	7,291	-	7,291	0.004661
4419 Kiowa County Library	5,374	-	5,374	0.003436
4432 Attica Hospital District 1	126,803	-	126,803	0.081068
4434 City of Galena	391,311	-	391,311	0.250173
4435 City of South Hutchinson	104,958	-	104,958	0.067102
4454 Logan County Hospital	528,684	-	528,684	0.337998
4458 Hospital Dist 1 of Rice County	602,958	-	602,958	0.385483
4459 Comanche County Conservation Dist	2,089	-	2,089	0.001336
4460 Morton County Extension Council	2,238	-	2,238	0.001431
4467 Wallace Co Conservation Dist	1,996	-	1,996	0.001276
4468 USD 353 Recreation Comm	20,468	-	20,468	0.013086
4476 Johnson Co Consolidated Fire Dist No 2	13,266	-	13,266	0.008481
4480 Riverside Twp Sedgwick County	7,003	-	7,003	0.004477
4484 Brown County Extension Council	2,622	-	2,622	0.001676
4485 Kingman County Extension Council	2,704	-	2,704	0.001729
4490 Lakin Cemetery District 1 & 2	2,160	-	2,160	0.001381
4496 City of Colwich	36,490	-	36,490	0.023329
4505 Trego County Conservation Dist	4,306	-	4,306	0.002753
4518 Rush County Conservation Dist	4,498	-	4,498	0.002876
4529 Phillips County Conservation District	6,251	-	6,251	0.003996
4534 Clark County Extension Council	1,839	-	1,839	0.001176
4543 City of Conway Springs	22,712	-	22,712	0.014520
4557 Clark County Conservation District	2,659	-	2,659	0.001700
4558 City of Prairie Village	295,540	-	295,540	0.188944

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
4561 City of Rexford	\$ 2,678	\$ -	\$ 2,678	0.001712 %
4565 Hospital Dist 1 of Dickinson County	1,125,831	-	1,125,831	0.719765
4573 Woodson County Conservation District	1,975	-	1,975	0.001263
4583 City of Overland Park	2,588,083	-	2,588,083	1.654611
4589 Wilson County Conservation Dist	4,372	-	4,372	0.002795
4591 City of Wathena	25,229	-	25,229	0.016129
4611 City of Maize	130,200	-	130,200	0.083239
4612 City of Westwood	40,274	-	40,274	0.025748
4614 Franklin County Conservation Dist	3,969	-	3,969	0.002537
4632 Cowley County Extension Council	2,824	-	2,824	0.001805
4640 Arkansas City Recreation Commission	24,880	-	24,880	0.015906
4646 Coffeyville Recreation Commission	26,543	-	26,543	0.016969
4650 Stafford County Extension Council	2,330	-	2,330	0.001490
4655 Kiowa County Conservation Dist	8,304	-	8,304	0.005309
4797 City of Pawnee Rock	4,217	-	4,217	0.002696
4805 Doniphan County Extension Council	2,715	-	2,715	0.001736
4806 Kearny County Extension Council	2,628	-	2,628	0.001680
4808 Johnson Co Park & Recreation Dist	887,315	-	887,315	0.567277
4809 City of Edwardsville	54,287	-	54,287	0.034707
4810 City of Goddard	73,193	-	73,193	0.046794
4815 Grant County Library	16,748	-	16,748	0.010707
4817 Russell County Extension Council	-	-	-	0.000000
4822 Kansas Turnpike Authority	1,687,772	-	1,687,772	1.079025
4824 Meade County Conservation Dist	2,331	-	2,331	0.001490
4837 City of Hanston	2,990	-	2,990	0.001912
4838 City of Mission Hills	54,327	-	54,327	0.034732
4848 Harper Hospital Dist 5	364,646	-	364,646	0.233125
4850 The Guidance Center	429,170	-	429,170	0.274377
4851 Wyandotte County Extension Council	4,945	-	4,945	0.003161
4853 North Edwards Co Cemetery District	3,372	-	3,372	0.002156
4859 Geary Community Hospital	1,565,861	-	1,565,861	1.001085
4860 Clearwater Public Library	4,138	-	4,138	0.002646
4863 Chanute Recreation & Parks Commission	22,163	-	22,163	0.014169
4867 Greenwood County Conservation Dist	2,467	-	2,467	0.001577
4873 City of Kechi	52,671	-	52,671	0.033674
4878 Stanton County Conservation Dist	2,877	-	2,877	0.001839
4879 Marshall County Extension Council	2,681	-	2,681	0.001714
4880 Marion Co Conservation Dist	8,296	-	8,296	0.005304
4887 Harvey County Extension Council	7,810	-	7,810	0.004993
4889 Haskell County Conservation Dist	1,882	-	1,882	0.001203
4891 Twin Caney Watershed Jt Dist 34	1,524	-	1,524	0.000974
4893 Bourbon County Conservation Dist	6,820	-	6,820	0.004360
4894 Butler County Conservation Dist	6,823	-	6,823	0.004362
4895 Mitchell County Conservation Dist	2,159	-	2,159	0.001380
4896 Morris County Conservation District	8,562	-	8,562	0.005474
4897 Nemaha County Conservation District	3,080	-	3,080	0.001969
4899 Wabaunsee County Conservation District	3,487	-	3,487	0.002229
4900 Washington County Conservation Dist	2,943	-	2,943	0.001882
4911 Marshall County Conservation Dist	8,204	-	8,204	0.005245
4913 Southwest Medical Center	1,690,129	-	1,690,129	1.080532
4914 Cowley Co Conservation District	7,543	-	7,543	0.004822
4917 Osborne County Conservation Dist	2,370	-	2,370	0.001515
4919 Ottawa County Conservation District	2,474	-	2,474	0.001582
4920 Cloud Co Conservation District	2,632	-	2,632	0.001683

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
4925 Pawnee County Conservation District	\$ 3,556	\$ -	\$ 3,556	0.002273 %
4926 Rawlins County Conservation Dist	2,579	-	2,579	0.001649
4927 Republic County Conservation Dist	3,302	-	3,302	0.002111
4928 Smith County Conservation District	2,082	-	2,082	0.001331
4932 Crawford County Conservation Dist	2,947	-	2,947	0.001884
4933 Hodgeman County Conservation Dist	2,340	-	2,340	0.001496
4935 Wyandotte County Conservation District	3,531	-	3,531	0.002257
4936 Hays Recreation Commission	38,282	-	38,282	0.024474
4943 Pottawatomie Wabaunsee Regional Library	24,442	-	24,442	0.015626
4944 Riley County Conservation District	4,182	-	4,182	0.002674
4945 Sumner County Conservation District	2,608	-	2,608	0.001667
4949 Pottawatomie County Extension Council	6,679	-	6,679	0.004270
4951 Chautauqua County Conservation Dist	1,550	-	1,550	0.000991
4953 Central Kansas Mental Health Center	394,592	-	394,592	0.252270
4961 Hamilton County Hospital	82,121	-	82,121	0.052502
4967 Sheridan County Public Library	2,522	-	2,522	0.001612
4969 Leavenworth County Conservation District	-	-	-	0.000000
4970 Linn County Conservation District	3,288	-	3,288	0.002102
4971 Hamilton County Conservation Dist	3,163	-	3,163	0.002022
4972 Pottawatomie County Conservation Dist	8,293	-	8,293	0.005302
4973 City of Sylvia	3,965	-	3,965	0.002535
5051 Lincoln Co Conservation Dist	5,331	-	5,331	0.003408
5052 Sumner County Hospital District 1	143,029	-	143,029	0.091441
5053 Jefferson County Conservation Dist	7,153	-	7,153	0.004573
5225 City of Milford	6,565	-	6,565	0.004197
5242 City of Lansing	172,284	-	172,284	0.110144
5247 Barber County Conservation Dist	3,233	-	3,233	0.002067
5252 City of Grinnell	3,213	-	3,213	0.002054
5257 Ford Co Extension Council	4,303	-	4,303	0.002751
5259 Reno County Conservation Dist	11,679	-	11,679	0.007467
5311 SE Kansas Library System	51,773	-	51,773	0.033099
5327 NW Kansas Library System	23,067	-	23,067	0.014747
5336 Central Kansas Library System	74,366	-	74,366	0.047544
5339 City of Goessel	6,350	-	6,350	0.004060
5349 Salina Airport Authority	65,166	-	65,166	0.041662
5350 Stevens County Library	14,660	-	14,660	0.009372
5352 Atchison County Extension Council	558	-	558	0.000357
5353 McPherson County Conservation Dist	5,024	-	5,024	0.003212
5354 Atchison Public Library	21,390	-	21,390	0.013675
5355 Strother Field Commission	16,234	-	16,234	0.010379
5356 Scott County Library	7,049	-	7,049	0.004507
5357 Marion County Extension Council	3,355	-	3,355	0.002145
5363 Allen County Conservation District	2,135	-	2,135	0.001365
5369 Ness County Conservation Dist	5,852	-	5,852	0.003741
5371 Southwest Guidance Center	92,654	-	92,654	0.059235
5380 Kearny County Library	11,323	-	11,323	0.007239
5381 Wellsville City Library	4,675	-	4,675	0.002989
5384 Cherokee County Conservation Dist	1,412	-	1,412	0.000903
5389 City of Edgerton	80,848	-	80,848	0.051688
5390 Independence Recreation Commission	21,810	-	21,810	0.013944
5391 Neosho County Conservation District	2,218	-	2,218	0.001418
5408 NE Kansas Library System	46,654	-	46,654	0.029827
5413 Library Dist 1 Miami County	25,533	-	25,533	0.016324
5414 Southwest Kansas Library System	32,739	-	32,739	0.020931

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5421 City of Grandview Plaza	\$ 52,715	\$ -	\$ 52,715	0.033702 %
5427 Lyon County Conservation District	2,521	-	2,521	0.001612
5433 Riley County Extension Council	12,025	-	12,025	0.007688
5438 City of Holcomb	32,900	-	32,900	0.021034
5440 Newton Recreation Comm	51,584	-	51,584	0.032979
5441 Southeast Kansas Mental Health Center	356,923	-	356,923	0.228188
5446 Saline County/City Building Authority	23,477	-	23,477	0.015009
5454 RWD 2 Miami Co	46,016	-	46,016	0.029419
5463 City of Leonardville	6,101	-	6,101	0.003900
5466 Grant County Cemetery District	1,357	-	1,357	0.000868
5470 Pawnee Watershed District 81	9,659	-	9,659	0.006175
5471 City of Walton	4,967	-	4,967	0.003175
5472 Grant County Conservation Dist	2,298	-	2,298	0.001469
5475 North East Animal Control Commission	8,230	-	8,230	0.005262
5478 RWD 3 Miami Co	6,240	-	6,240	0.003989
5479 Wyandotte County Law Library	2,220	-	2,220	0.001419
5489 Sumner County Extension Council	2,614	-	2,614	0.001671
5494 Pratt County Conservation Dist	2,672	-	2,672	0.001708
5497 Morton County Library	9,498	-	9,498	0.006072
5498 Kingman County Conservation Dist	4,236	-	4,236	0.002708
5501 Wakarusa Watershed Dist 35	5,584	-	5,584	0.003570
5505 Cherokee County Extension Council	5,346	-	5,346	0.003418
5506 Sek Multi County Health Dept	34,872	-	34,872	0.022294
5508 Hays Public Library	48,209	-	48,209	0.030821
5511 Sabetha Cemetery Association	1,058	-	1,058	0.000676
5512 City of Rose Hill	87,114	-	87,114	0.055694
5513 Thomas County Extension Council	1,807	-	1,807	0.001155
5518 Plainville Memorial Library	4,322	-	4,322	0.002763
5520 Rice County Extension Council	1,736	-	1,736	0.001110
5521 Pottawatomie Creek Watershed Dist 90	4,896	-	4,896	0.003130
5523 Elk County Conservation District	1,550	-	1,550	0.000991
5532 Eureka Carnegie Library	4,414	-	4,414	0.002822
5536 NE Kansas Multi County Board of Health	72,858	-	72,858	0.046580
5537 Douglas County Extension Council	9,951	-	9,951	0.006362
5543 City of Lake Quivira	3,675	-	3,675	0.002349
5544 City of Silver Lake	20,206	-	20,206	0.012918
5546 City of Buffalo	1,939	-	1,939	0.001240
5549 South Central Kansas Library System	54,191	-	54,191	0.034645
5551 SE Kansas Regional Planning Commission	12,986	-	12,986	0.008302
5553 Riley County Law Enforcement Agency	393,668	-	393,668	0.251679
5555 Wet Walnut Creek Watershed Jt Dist 58	11,516	-	11,516	0.007362
5556 City of Garden Plain	29,365	-	29,365	0.018774
5561 Barber County Extension Council	2,282	-	2,282	0.001459
5564 City of Hoyt	5,035	-	5,035	0.003219
5570 RWD 9 Leavenworth County	4,505	-	4,505	0.002880
5573 Scott County Conservation District	2,338	-	2,338	0.001495
5585 Miami County Conservation Dist	5,084	-	5,084	0.003250
5586 Linn County Extension Council	-	-	-	0.000000
5598 Wichita County Conservation Dist	2,162	-	2,162	0.001382
5605 Kansas Association of Counties	39,252	-	39,252	0.025095
5606 Labette-Hackberry Crk Watershed Dist 96	4,313	-	4,313	0.002757
5615 Finney Co Conservation District	2,743	-	2,743	0.001754
5617 City of Manter	3,878	-	3,878	0.002479
5620 Dorothy Bramlage Library	47,901	-	47,901	0.030624

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5621 Shawnee Heights Fire District	\$ 2,185	\$ -	\$ 2,185	0.001397 %
5622 Doniphan Co Rural Fire District 2	7,645	-	7,645	0.004888
5632 Stafford County Conservation Dist	2,514	-	2,514	0.001607
5635 City of Melvern	7,940	-	7,940	0.005076
5636 Geary County Conservation District	3,074	-	3,074	0.001965
5641 Hamilton County Extension Council	-	-	-	0.000000
5642 Stafford Recreation Commission	3,551	-	3,551	0.002270
5643 RWD 3 Marshall Co	5,091	-	5,091	0.003255
5647 Metropolitan Topeka Airport Auth	161,603	-	161,603	0.103316
5648 Dickinson Co Conservation Dist	2,817	-	2,817	0.001801
5649 Burlington Recreation Commission	27,094	-	27,094	0.017322
5654 Harper County Extension Council	2,744	-	2,744	0.001754
5656 RWD 3 Nemaha Co	11,422	-	11,422	0.007302
5661 Kansas Municipal Energy Agency	159,196	-	159,196	0.101777
5662 Atchison County Conservation Dist	5,642	-	5,642	0.003607
5665 Holcomb Recreation Commission	23,421	-	23,421	0.014973
5668 City of Auburn	17,660	-	17,660	0.011290
5674 RWD 1 Consolidated Shawnee Co	13,412	-	13,412	0.008575
5675 Derby Recreation Commission	175,304	-	175,304	0.112075
5676 RWD 2 Mitchell Co	9,062	-	9,062	0.005794
5677 South Central Kansas Reg Medical Center	537,604	-	537,604	0.343700
5680 Ellis County Conservation District	6,943	-	6,943	0.004439
5681 Pratt County Extension Council	4,601	-	4,601	0.002942
5686 City of Park City	116,415	-	116,415	0.074426
5687 City of Bel Aire	140,203	-	140,203	0.089634
5690 Grant County Recreation Comm	37,663	-	37,663	0.024079
5702 City of Meriden	14,060	-	14,060	0.008989
5704 Highland Cemetery	3,636	-	3,636	0.002325
5710 Public Wholesale Water District No 4	20,512	-	20,512	0.013114
5715 Public Wholesale Water Supply Dist 5	13,351	-	13,351	0.008536
5717 Kearny County Conservation District	2,888	-	2,888	0.001846
5724 Marion County Rural Water District 4	3,222	-	3,222	0.002060
5725 Crawford County RWD 2	5,467	-	5,467	0.003495
9000 Topeka Metropolitan Transit Authority	365,848	-	365,848	0.233894
9035 Coffey County Library	48,728	-	48,728	0.031153
9036 Colby Housing Authority	18,332	-	18,332	0.011720
9037 McPherson Recreation Commission	24,773	-	24,773	0.015838
9038 Sedgwick County Conservation District	4,354	-	4,354	0.002784
9039 RWD 1 Jackson Co	12,085	-	12,085	0.007726
9040 RWD 3 Jackson Co	20,559	-	20,559	0.013144
9044 Disability Rights Center of Kansas	81,451	-	81,451	0.052073
9049 Kearny County Council on Aging	9,175	-	9,175	0.005866
9050 USD 208 Recreation Commission	5,115	-	5,115	0.003270
9052 City of Salina Housing Authority	37,280	-	37,280	0.023834
9058 Atwood Public Library	2,663	-	2,663	0.001703
9059 Smoky Hills Public Television	45,208	-	45,208	0.028902
9060 USD 303 Recreation Commission	3,867	-	3,867	0.002472
9061 Consolidated RWD 1	10,951	-	10,951	0.007001
9062 City of Oakley Housing Authority	5,105	-	5,105	0.003264
9063 City of Hutchinson Housing Authority	-	-	-	0.000000
9064 Coffey County Historical Museum	7,552	-	7,552	0.004828
9065 Turner Recreation Commission	20,065	-	20,065	0.012828
9068 Shawnee County Fire District 1	5,938	-	5,938	0.003796
9069 City of Howard Housing Authority	3,932	-	3,932	0.002514

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9071 Russell Recreation Commission	\$ 6,582	\$ -	\$ 6,582	0.004208 %
9072 City of Russell Housing Authority	12,178	-	12,178	0.007786
9073 City of McFarland	2,835	-	2,835	0.001812
9075 Oberlin City Library	2,805	-	2,805	0.001793
9076 Pratt Airport Authority	13,555	-	13,555	0.008666
9078 The Legacy At Park View	222,584	-	222,584	0.142302
9079 RWD 1 Elk Co	5,893	-	5,893	0.003768
9080 Ottawa Recreation Commission	29,790	-	29,790	0.019045
9081 Oberlin Housing Authority	5,657	-	5,657	0.003617
9082 Fort Scott Housing Authority	25,461	-	25,461	0.016278
9084 Goddard Public Library	2,841	-	2,841	0.001816
9086 SE Kansas Area Agency on Aging	48,024	-	48,024	0.030703
9087 Ulysses Housing Authority	3,814	-	3,814	0.002438
9089 Lakin Recreation Commission	20,354	-	20,354	0.013013
9090 City of Agra	2,182	-	2,182	0.001395
9091 City of Chase	6,012	-	6,012	0.003844
9092 Larned Recreation Comm	4,681	-	4,681	0.002993
9093 City of Scammon	4,753	-	4,753	0.003039
9095 Comanche County Hospital	204,890	-	204,890	0.130990
9096 Rossville Community Library	6,189	-	6,189	0.003957
9097 Edwards County Hospital	293,134	-	293,134	0.187406
9098 Sublette Recreation Commission	7,059	-	7,059	0.004513
9100 City of Weir	5,317	-	5,317	0.003399
9101 Deerfield Recreation Commission	3,595	-	3,595	0.002298
9102 Stanton County Cemetery Board	3,034	-	3,034	0.001940
9103 SW Kansas Area Agency on Aging	72,853	-	72,853	0.046576
9104 Jayhawk Area Agency on Aging	64,473	-	64,473	0.041219
9105 NW Kansas Area Agency on Aging	61,879	-	61,879	0.039560
9106 Post Rock Extension District 1	11,997	-	11,997	0.007670
9108 City of Bronson	7,188	-	7,188	0.004595
9109 City of Gridley	6,372	-	6,372	0.004074
9110 City of Inman	31,085	-	31,085	0.019873
9111 City of New Strawn	12,166	-	12,166	0.007778
9113 City of Uniontown	6,626	-	6,626	0.004236
9114 Erie City Public Library	2,263	-	2,263	0.001447
9115 Oakley Public Library	6,797	-	6,797	0.004345
9116 Oswego Public Library	1,748	-	1,748	0.001118
9117 Stanton County Public Library	11,974	-	11,974	0.007655
9121 Wichita County Extension Council	1,995	-	1,995	0.001275
9122 Jewell County Conservation District	2,454	-	2,454	0.001569
9123 Rooks County Conservation District	3,503	-	3,503	0.002240
9124 Russell County Conservation District	3,592	-	3,592	0.002296
9125 Saline County Conservation District	2,611	-	2,611	0.001669
9126 Hugoton Recreation Commission	14,478	-	14,478	0.009256
9127 Hospital Dist No 6 of Harper County	338,581	-	338,581	0.216461
9128 Johnson County RWD 7	31,135	-	31,135	0.019905
9129 Jetmore Housing Authority	3,185	-	3,185	0.002036
9130 Stanton County Health Care Facility	392,714	-	392,714	0.251070
9131 City of Palco	6,069	-	6,069	0.003880
9132 Western Kansas Groundwater Management	13,986	-	13,986	0.008942
9134 Tri-Ko Inc	351,976	-	351,976	0.225025
9135 Mary Cotton Public Library	3,763	-	3,763	0.002406
9136 City of Harveyville	4,312	-	4,312	0.002757
9137 SE Kansas Regional Juvenile Detention Center	49,422	-	49,422	0.031596

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9138 City of Greenleaf	\$ 4,479	\$ -	\$ 4,479	0.002864 %
9139 Kansas Guardianship Program	38,283	-	38,283	0.024475
9140 City of Pleasanton	35,494	-	35,494	0.022692
9141 City of Winchester	9,126	-	9,126	0.005834
9142 Wakarusa Township	26,588	-	26,588	0.016998
9144 N C Kansas Reg Juvenile Deten Facility	59,284	-	59,284	0.037901
9145 Developmental Services of NW Kansas Inc	700,779	-	700,779	0.448021
9146 Futures Unlimited Inc	250,922	-	250,922	0.160419
9147 C O F Training Services Inc	390,897	-	390,897	0.249908
9148 NW Local Environmental Protection Group	5,917	-	5,917	0.003783
9149 Big Lakes Developmental Center Inc	361,216	-	361,216	0.230932
9150 Multi Community Diversified Service Inc	296,582	-	296,582	0.189611
9151 High Plains Mental Health Center	429,517	-	429,517	0.274598
9152 Arrowhead West Inc	525,913	-	525,913	0.336226
9153 Barton County Extension Council	2,720	-	2,720	0.001739
9154 NE Kansas Area Agency on Aging Inc	25,119	-	25,119	0.016059
9155 City of Onaga	23,910	-	23,910	0.015286
9156 Central Rush County Ems	3,899	-	3,899	0.002493
9157 Tri-Valley Developmental Service Inc	280,832	-	280,832	0.179541
9158 Wyandotte County Fair Association Inc	-	-	-	0.000000
9159 Sunflower Extension District 6	6,984	-	6,984	0.004465
9160 Goodland Housing Authority	12,128	-	12,128	0.007754
9161 Medicine Lodge Township	8,324	-	8,324	0.005322
9162 NW Kansas Groundwater Mgt Dist 4	25,201	-	25,201	0.016111
9163 Coldwater-Wilmore Regional Library	2,785	-	2,785	0.001781
9164 Twin Valley Developmental Services Inc	191,823	-	191,823	0.122636
9166 Scott County Extension Council	1,724	-	1,724	0.001102
9169 Housing Authority City of Iola	26,294	-	26,294	0.016810
9170 Plumb Township Wabaunsee Co	2,242	-	2,242	0.001433
9171 Training & Evaluation Center Hutchinson	319,488	-	319,488	0.204255
9172 Nemaha County Training Center Inc	112,562	-	112,562	0.071963
9173 Sheltered Living Inc	325,353	-	325,353	0.208004
9174 Starkey Inc	923,011	-	923,011	0.590098
9175 Community Living Opportunities Inc	374,294	-	374,294	0.239293
9176 City of Grainfield	2,501	-	2,501	0.001599
9177 City of Cunningham	7,963	-	7,963	0.005091
9178 City of Greeley	3,791	-	3,791	0.002424
9179 Halstead Public Library	2,897	-	2,897	0.001852
9181 Colby Recreation Dept	5,361	-	5,361	0.003427
9182 City of Whitewater	11,678	-	11,678	0.007466
9183 Walnut Creek Extension Dist 2	9,377	-	9,377	0.005995
9184 SC Kansas Area Agency on Aging	29,835	-	29,835	0.019074
9185 Rice County Council on Aging	19,329	-	19,329	0.012357
9186 Kingman County Council on Aging	12,425	-	12,425	0.007944
9187 City of Norcatuar	1,131	-	1,131	0.000723
9188 Beloit Housing Authority	8,178	-	8,178	0.005228
9189 Republic County Historical Society	-	-	-	0.000000
9190 Sherman County Conservation District	3,525	-	3,525	0.002254
9191 Jackson County Conservation District	5,286	-	5,286	0.003379
9192 Johnson County Extension Council	12,696	-	12,696	0.008117
9193 Yates Center Public Library	2,527	-	2,527	0.001616
9194 Overbrook Public Library	3,064	-	3,064	0.001959
9195 Franklin County RWD 6	14,411	-	14,411	0.009213
9196 Public Wholesale Water Supply 11	19,164	-	19,164	0.012252

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9197 Public Wholesale Water Supply 12	\$ 12,109	\$ -	\$ 12,109	0.007742 %
9198 Pawnee Mental Health Services Inc	586,382	-	586,382	0.374885
9199 Topeka Association for Retarded Citizens	274,521	-	274,521	0.175506
9200 North Central Regional Planning Commission	67,653	-	67,653	0.043252
9201 Coffeyville Regional Medical Center Inc	1,637,700	-	1,637,700	1.047013
9202 Kansas Public Telecommunications	71,982	-	71,982	0.046019
9204 Elk County Council on Aging	9,105	-	9,105	0.005821
9205 City of La Harpe	11,936	-	11,936	0.007631
9206 City of Offerle	3,080	-	3,080	0.001969
9207 Wabaunsee County Extension Council	2,812	-	2,812	0.001798
9208 Cowley County Council on Aging	13,312	-	13,312	0.008511
9209 McPherson County Council on Aging	7,420	-	7,420	0.004744
9210 Center Twp Reno County	3,081	-	3,081	0.001970
9211 RWD 5 Anderson Co	5,813	-	5,813	0.003716
9212 RWD 3 Cowley Co	7,966	-	7,966	0.005093
9213 RWD 6 Crawford Co	4,991	-	4,991	0.003191
9214 RWD 1 Woodson Co	10,118	-	10,118	0.006469
9215 Kansas Bostwick Irrigation District 2	48,404	-	48,404	0.030946
9216 Greeley County Library	4,389	-	4,389	0.002806
9217 Haskell Township Library	4,499	-	4,499	0.002876
9218 City of Kensington	6,325	-	6,325	0.004044
9219 City of Mound Valley	4,741	-	4,741	0.003031
9220 Kanwaka Township	9,118	-	9,118	0.005829
9221 Lincoln Township Dickinson County	2,593	-	2,593	0.001658
9222 Doniphan Co Conservation District	3,305	-	3,305	0.002113
9224 Gove County Medical Center	481,760	-	481,760	0.307998
9225 Bird City Housing Authority	2,934	-	2,934	0.001876
9226 Scott Recreation Commission	6,668	-	6,668	0.004263
9227 Labette Center for Mental Health Service	166,100	-	166,100	0.106191
9228 Cheney Recreation Commission	4,498	-	4,498	0.002876
9229 Douglass Public Library	2,443	-	2,443	0.001562
9230 Reno Township	9,980	-	9,980	0.006380
9231 City of Richmond	8,527	-	8,527	0.005451
9233 Iroquois Center for Human Development	84,202	-	84,202	0.053832
9234 Bert Nash Community Mental Health	572,512	-	572,512	0.366018
9235 City of Elwood	30,250	-	30,250	0.019339
9236 City of Elk City	5,130	-	5,130	0.003280
9237 Park Township	2,887	-	2,887	0.001846
9238 Unified Government of Wyandotte County	5,561,351	-	5,561,351	3.555477
9240 Flint Hills Community Health Center Inc	492,616	-	492,616	0.314939
9242 University of Kansas Hospital Authority	3,553,155	-	3,553,155	2.271600
9243 St Francis Housing Authority	1,851	-	1,851	0.001183
9244 Horton Housing Authority	9,752	-	9,752	0.006235
9245 Lawrence Housing Authority	171,605	-	171,605	0.109710
9246 Lincoln Housing Authority	5,750	-	5,750	0.003676
9247 City of Burden	9,229	-	9,229	0.005900
9248 City of Longton	5,963	-	5,963	0.003812
9249 City of Westmoreland	12,187	-	12,187	0.007791
9250 Consolidated RWD 2	19,493	-	19,493	0.012462
9251 Towanda Township	4,586	-	4,586	0.002932
9253 City of Herndon	4,760	-	4,760	0.003043
9254 Housing Authority of City of Galena	6,019	-	6,019	0.003848
9255 Atchison Housing Authority	32,565	-	32,565	0.020819
9256 Jetmore Public Library	2,161	-	2,161	0.001382

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9257 Hays Housing Authority	\$ 4,773	\$ -	\$ 4,773	0.003051 %
9258 Housing Authority of City of Belleville	7,746	-	7,746	0.004952
9259 Sharon Springs Housing Authority	685	-	685	0.000438
9260 Haysville Community Library	14,506	-	14,506	0.009274
9261 Hamilton County Library	8,919	-	8,919	0.005702
9262 Ellis Public Library	2,673	-	2,673	0.001709
9263 Bucklin Public Library	2,667	-	2,667	0.001705
9264 Elkhart Cemetery District	2,710	-	2,710	0.001733
9265 Ellis Recreation Commission	4,081	-	4,081	0.002609
9266 Clay County Conservation District	4,916	-	4,916	0.003143
9267 City of Linn Valley	13,287	-	13,287	0.008495
9268 City of Blue Mound	6,647	-	6,647	0.004250
9269 Kansas Workers Risk Cooperative for Counties	35,240	-	35,240	0.022530
9270 Manhattan Housing Authority	38,790	-	38,790	0.024799
9271 Norton Housing Authority	8,514	-	8,514	0.005443
9272 Topeka Housing Authority	177,898	-	177,898	0.113734
9275 City of Linwood	6,204	-	6,204	0.003966
9276 Lindsborg Community Library	2,581	-	2,581	0.001650
9277 City of North Newton	36,822	-	36,822	0.023541
9278 City of Arcadia	7,463	-	7,463	0.004771
9279 Four County Mental Health Center Inc	848,865	-	848,865	0.542696
9280 Disability Planning Organization of Kansas Inc	21,435	-	21,435	0.013704
9281 OCCK Inc	635,544	-	635,544	0.406315
9282 Housing Authority of Kansas City Kansas	462,458	-	462,458	0.295658
9283 Hoisington Recreation Commission	3,650	-	3,650	0.002334
9284 Cottonwood Inc	591,717	-	591,717	0.378296
9285 Johnson Co Fire Dist No 2	259,784	-	259,784	0.166085
9286 Oskaloosa Public Library	2,581	-	2,581	0.001650
9287 Basehor Community Library	28,041	-	28,041	0.017927
9288 City of Gypsum	7,278	-	7,278	0.004653
9289 Greenleaf Housing Authority	1,937	-	1,937	0.001238
9292 Spring Hill Recreation Commission	18,747	-	18,747	0.011985
9293 RWD 4 Franklin Co	3,573	-	3,573	0.002284
9294 Mulvane Public Library	11,629	-	11,629	0.007435
9295 City of Prescott	5,367	-	5,367	0.003431
9296 Anderson County Extension Council	-	-	-	0.000000
9297 Thomas Co Economic Development Alliance	5,052	-	5,052	0.003230
9298 Housing Authority of City of Holton	5,582	-	5,582	0.003569
9299 City of Bentley	8,818	-	8,818	0.005638
9301 The Center for Counseling & Consultation	237,441	-	237,441	0.151801
9306 River Valley Extension District 4	21,323	-	21,323	0.013632
9307 Public Wholesale Water Supply District 13	16,416	-	16,416	0.010495
9308 Linn County Library District 1	1,983	-	1,983	0.001268
9309 Pleasanton Housing Authority	4,819	-	4,819	0.003081
9310 Public Housing Agency of S Hutchinson	14,418	-	14,418	0.009218
9311 Housing Authority of the City of Solomon	2,680	-	2,680	0.001713
9313 USD 350 Recreation Commission	3,382	-	3,382	0.002162
9314 Wellington Housing Authority	14,435	-	14,435	0.009229
9317 Nippawalla Township	746	-	746	0.000477
9318 Linn County Library District # 5	2,929	-	2,929	0.001873
9320 City of Vermillion	2,972	-	2,972	0.001900
9321 Public Wholesale Water Supply District # 20	12,036	-	12,036	0.007695
9322 Thomas County Historical Society	12,918	-	12,918	0.008259
9323 Phillips-Rooks Extension Dist # 5	5,227	-	5,227	0.003342
9329 Jefferson County Rural Water Dist No 13	12,851	-	12,851	0.008216

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9330 Rose Hill Recreation Commission	\$ 10,723	\$ -	\$ 10,723	0.006855 %
9339 Coffey County Conservation District	3,253	-	3,253	0.002080
9341 Meadowlark Extension District	18,497	-	18,497	0.011825
9342 Park City Public Library	6,022	-	6,022	0.003850
9347 Auburn Township	6,995	-	6,995	0.004472
9350 The Housing Authority of the City of Paola	16,100	-	16,100	0.010293
9351 The Housing Authority of the City of Phillipsburg	6,572	-	6,572	0.004202
9353 Equus Beds Groundwater Mgmt Dist # 2	19,307	-	19,307	0.012343
9354 Americus Township Library	1,436	-	1,436	0.000918
9360 Southeast Kansasworks Inc	84,734	-	84,734	0.054172
9362 Kansas Power Pool	67,481	-	67,481	0.043142
9363 Osborne Housing Authority	5,440	-	5,440	0.003478
9365 Newton Housing Authority	22,478	-	22,478	0.014371
9366 Lincoln Carnegie Library	2,622	-	2,622	0.001676
9367 City of St George	15,061	-	15,061	0.009629
9370 Ashland Library	2,199	-	2,199	0.001406
9372 City of Otis	4,831	-	4,831	0.003089
9375 City of Chanute Housing Authority	20,369	-	20,369	0.013022
9382 Coffey County Housing Authority	6,066	-	6,066	0.003878
9383 Parsons Housing Authority	13,682	-	13,682	0.008747
9387 Hoxie Housing Authority	4,804	-	4,804	0.003071
9403 Strong City Housing Authority	2,372	-	2,372	0.001516
9404 Public Wholesale Water Supply District # 23	19,860	-	19,860	0.012697
9406 Stockton Recreation Commission	3,370	-	3,370	0.002155
9407 Unified Greeley County	120,923	-	120,923	0.077308
9408 Great Plains Development Authority	45,904	-	45,904	0.029347
9411 Horsethief Reservoir	6,267	-	6,267	0.004007
9412 City of Fontana	1,765	-	1,765	0.001128
9414 Valley Township	232	-	232	0.000148
9418 Garden City Housing Authority	15,434	-	15,434	0.009867
9424 Rural Water District # 5	23,440	-	23,440	0.014986
9425 Oaklawn Improvement District	9,981	-	9,981	0.006381
9427 Twin Creeks Extension District # 9	6,448	-	6,448	0.004122
9432 Graves Memorial Public Library	1,379	-	1,379	0.000882
9434 Pottawatomie Co RWD # 4	7,760	-	7,760	0.004961
9436 Neodesha Housing Authority	9,677	-	9,677	0.006187
9438 Palmyra Township	-	-	-	0.000000
9443 Minneha Township	7,958	-	7,958	0.005088
9447 Golden Prairie Extension District 12	11,361	-	11,361	0.007263
9448 Frontier Extension District # 11	16,825	-	16,825	0.010757
9449 Southwind Extension District # 10	9,140	-	9,140	0.005843
9451 Montgomery Co RWD # 12	2,295	-	2,295	0.001467
9455 Coffey County Fire District # 1	7,983	-	7,983	0.005104
9460 Liberal Housing Authority	16,806	-	16,806	0.010744
9468 Salt Creek Township	3,018	-	3,018	0.001929
9480 Clay Center Housing Authority	14,902	-	14,902	0.009527
9482 RWD # 1 Washington	14,328	-	14,328	0.009160
9484 Lakin Comanche Cemetery District	6,498	-	6,498	0.004154
9486 Chisholm Creek Utility Authority	19,017	-	19,017	0.012158
9490 City of Atlanta	2,955	-	2,955	0.001889
9491 Chapman Housing Authority	2,109	-	2,109	0.001348
9493 Downs Housing Authority	4,174	-	4,174	0.002669
9494 Garfield Township	2,957	-	2,957	0.001890
9495 Seneca Housing Authority	10,154	-	10,154	0.006492

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9497 Beck-Bookman Library	\$ 5,100	\$ -	\$ 5,100	0.003261 %
9499 Midway Extension District # 15	4,891	-	4,891	0.003127
9510 Douglas County Conservation District	7,983	-	7,983	0.005104
9515 Northeast Kansas Environmental Services	4,259	-	4,259	0.002723
9516 Grant Township	8,574	-	8,574	0.005482
9518 Hesston Recreation Commission	7,281	-	7,281	0.004655
9519 Williamsport Township	6,496	-	6,496	0.004153
9520 Clay Center Public Utilities Commission	117,574	-	117,574	0.075167
9521 Hill City Housing Authority	2,848	-	2,848	0.001821
9522 Wellsville Fire District	1,674	-	1,674	0.001070
9529 Butler County Fire District # 3	17,876	-	17,876	0.011428
9534 Cowley Rural Water District # 5	4,926	-	4,926	0.003149
Total Local Group	\$ 156,416,432	\$ -	\$ 156,416,432	100.000000 %
Kansas Police and Firemen Group:				
S246 Fort Hays State University	\$ 91,945	\$ -	\$ 91,945	0.093277 %
S367 Kansas State University	202,985	-	202,985	0.205926
S379 Emporia State University	73,746	-	73,746	0.074815
S385 Pittsburg State University	130,306	-	130,306	0.132194
S682 Staff Benefits University of Kansas	325,188	-	325,188	0.329900
S683 University of Kansas Medical Center	485,452	-	485,452	0.492486
S715 Wichita State University	236,377	-	236,377	0.239802
Other state agencies	8,620,096	-	8,620,096	8.744993
4 Atchison County	179,298	-	179,298	0.181896
18 Cowley County	226,825	-	226,825	0.230111
20 Dickinson County	193,602	-	193,602	0.196407
22 Douglas County	1,192,891	-	1,192,891	1.210175
25 Ellis County	514,570	-	514,570	0.522026
28 Ford County	508,693	-	508,693	0.516063
29 Franklin County	549,305	-	549,305	0.557264
33 Gray County	97,671	-	97,671	0.099086
37 Harvey County	208,663	-	208,663	0.211686
41 Johnson County	9,073,766	-	9,073,766	9.205236
42 Kearny County	186,637	-	186,637	0.189341
45 Labette County	141,772	-	141,772	0.143826
47 Leavenworth County	996,602	-	996,602	1.011042
56 Miami County	640,882	-	640,882	0.650168
61 Neosho County	143,446	-	143,446	0.145524
66 Ottawa County	20,230	-	20,230	0.020523
71 Reno County	480,513	-	480,513	0.487475
77 Russell County	74,534	-	74,534	0.075614
80 Sedgwick County	6,559,907	-	6,559,907	6.654954
81 Seward County	291,955	-	291,955	0.296185
82 Shawnee County	1,251,641	-	1,251,641	1.269776
88 Sumner County	209,267	-	209,267	0.212299
97 City of Abilene	216,545	-	216,545	0.219683
104 City of Arkansas City	505,364	-	505,364	0.512686
107 City of Atchison	362,901	-	362,901	0.368159
120 City of Chanute	334,245	-	334,245	0.339088
126 City of Coffeyville	505,726	-	505,726	0.513053
130 City of Dodge City	689,822	-	689,822	0.699817
135 City of El Dorado	412,990	-	412,990	0.418974
141 City of Erie	24,476	-	24,476	0.024831

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
142 City of Eudora	\$ 120,299	\$ -	\$ 120,299	0.122042 %
144 City of Fort Scott	289,570	-	289,570	0.293766
147 City of Garden City	1,068,244	-	1,068,244	1.083722
151 City of Girard	75,946	-	75,946	0.077046
160 City of Hays	543,730	-	543,730	0.551608
170 City of Hutchinson	2,024,199	-	2,024,199	2.053528
177 City of Junction City	1,141,679	-	1,141,679	1.158221
186 City of Lawrence	5,056,756	-	5,056,756	5.130023
187 City of Leavenworth	1,094,103	-	1,094,103	1.109955
188 City of Liberal	543,298	-	543,298	0.551170
193 City of Marion	39,777	-	39,777	0.040353
208 City of Newton	1,014,326	-	1,014,326	1.029023
211 City of Olathe	4,446,415	-	4,446,415	4.510839
214 City of Oswego	39,084	-	39,084	0.039650
215 City of Ottawa	582,696	-	582,696	0.591139
217 City of Paola	164,100	-	164,100	0.166478
218 City of Parsons	354,469	-	354,469	0.359605
221 City of Pittsburg	807,066	-	807,066	0.818760
235 City of Topeka	7,326,681	-	7,326,681	7.432837
246 City of Wellington	366,523	-	366,523	0.371834
248 City of Winfield	573,458	-	573,458	0.581767
297 Clark County	44,604	-	44,604	0.045250
301 Pottawatomie County	269,889	-	269,889	0.273799
304 City of Augusta	255,731	-	255,731	0.259436
307 City of Bonner Springs	329,340	-	329,340	0.334112
314 City of Herington	67,285	-	67,285	0.068260
318 City of Manhattan	956,239	-	956,239	0.970094
319 City of McPherson	523,612	-	523,612	0.531199
322 City of Salina	2,159,697	-	2,159,697	2.190989
366 City of Concordia	159,966	-	159,966	0.162284
385 City of Baldwin City	118,787	-	118,787	0.120508
393 City of Emporia	938,575	-	938,575	0.952174
395 City of Gardner	408,003	-	408,003	0.413915
404 City of Rossville	17,794	-	17,794	0.018052
406 City of Spring Hill	126,827	-	126,827	0.128665
459 City of Shawnee	2,303,625	-	2,303,625	2.337002
480 City of Lenexa	2,475,368	-	2,475,368	2.511234
676 City of Mission	355,049	-	355,049	0.360193
769 City of Roeland Park	158,102	-	158,102	0.160393
1069 City of Merriam	416,967	-	416,967	0.423008
4087 City of Overbrook	11,839	-	11,839	0.012011
4126 City of Derby	698,663	-	698,663	0.708786
4182 City of Leawood	1,611,376	-	1,611,376	1.634723
4254 City of Fairway	119,619	-	119,619	0.121352
4279 City of Victoria	27,673	-	27,673	0.028074
4476 Johnson Co Consolidated Fire Dist No 2	1,166,742	-	1,166,742	1.183647
4583 City of Overland Park	1,484,941	-	1,484,941	1.506456
4612 City of Westwood	74,177	-	74,177	0.075252
4808 Johnson Co Park & Recreation Dist	242,835	-	242,835	0.246353
4809 City of Edwardsville	370,919	-	370,919	0.376293
4810 City of Goddard	105,517	-	105,517	0.107046
5242 City of Lansing	173,590	-	173,590	0.176105
5553 Riley County Law Enforcement Agency	1,426,661	-	1,426,661	1.447332
5621 Shawnee Heights Fire District	131,827	-	131,827	0.133737

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2017

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5686 City of Park City	\$ 151,757	\$ -	\$ 151,757	0.153956 %
9085 Johnson Co Fire Dist 1	344,294	-	344,294	0.349282
9238 Unified Government of Wyandotte County	12,815,731	-	12,815,731	13.001417
9247 City of Burden	6,312	-	6,312	0.006403
9290 City of Basehor	129,325	-	129,325	0.131199
9316 City of Andover	431,750	-	431,750	0.438006
9340 McPherson County Rural Fire Dist # 9	4,339	-	4,339	0.004402
9364 Leavenworth Co Fire District # 1	102,996	-	102,996	0.104488
9417 Northwest Consolidated Fire District	197,184	-	197,184	0.200041
5543 City of Lake Quivira	15,038	-	15,038	0.015256
240 City of Wakefield	7,973	-	7,973	0.008089
Total Kansas Police and Firemen Group	\$ 98,571,791	\$ -	\$ 98,571,791	100.000000 %
Judges Group				
Employer - State of Kansas	\$ 6,134,532	\$ -	\$ 6,134,532	100.000000 %
Total Pension Plan	\$ 704,145,688	\$ 52,740,110	\$ 756,885,798	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
State/School Group:															
Special Funding Situation - State of Kansas	\$ 714,775,184	\$ -	\$ 15,329,391	\$ 33,749,368	\$ 23,126,771	\$ 72,205,530	\$ 35,547,601	\$ 946,203	\$ 8,871,973	\$ 45,365,777	\$ 69,612,134	\$ 4,349,766	\$ 73,961,900	\$ -	\$ 73,961,900
Nonspecial Funding Situation Employer: State of Kansas															
S175 Kansas Housing Resource Corporation	\$ 3,831,693	\$ -	\$ 82,176	\$ 180,920	\$ 237,825	\$ 500,921	\$ 190,560	\$ 5,072	\$ 10,994	\$ 206,626	\$ 373,170	\$ 48,977	\$ 422,147	\$ -	\$ 422,147
S176 Kansas Development Finance Authority	1,272,841	-	27,298	60,099	108,938	196,335	63,302	1,685	43,052	108,039	123,962	20,635	144,597	-	144,597
S246 Fort Hays State University	12,205,140	-	261,757	576,287	531,167	1,369,211	606,993	16,157	1,621,414	2,244,564	1,188,662	(265,436)	923,226	-	923,226
S276 Dept of Transportation	143,685,536	-	3,081,544	6,784,365	3,833,081	13,698,990	7,145,850	190,208	18,686,147	26,022,205	13,993,570	(4,267,901)	9,725,669	-	9,725,669
S367 Kansas State University	75,238,132	-	1,613,591	3,552,501	2,336,587	7,502,679	3,741,785	99,599	3,277,465	7,118,849	7,327,460	(5,465)	7,321,995	-	7,321,995
S379 Emporia State University	11,785,070	-	252,748	556,453	86,312	895,513	586,102	15,601	1,453,990	2,055,693	1,147,751	(375,517)	772,234	-	772,234
S385 Pittsburg State University	15,492,059	-	332,249	731,485	542,742	1,606,476	770,460	20,508	439,190	1,230,158	1,508,776	46,959	1,555,735	-	1,555,735
S450 Kansas Lottery	6,459,616	-	138,536	305,002	378,520	822,058	321,253	8,551	128,996	458,800	629,104	59,418	688,522	-	688,522
S561 Kansas Board of Regents	972,907	-	20,866	45,937	196,807	263,610	48,385	1,288	224,589	274,262	94,752	(473)	94,279	-	94,279
S682 Staff Benefits University of Kansas	52,723,205	-	1,130,725	2,489,419	-	3,620,144	2,622,060	69,794	7,775,332	10,467,186	5,134,726	(2,605,385)	2,529,341	-	2,529,341
S683 University of Kansas Medical Center	17,571,849	-	376,854	829,686	689,200	1,895,740	873,893	23,261	1,485,721	2,382,875	1,711,327	(467,468)	1,243,859	-	1,243,859
S715 Wichita State University	25,138,213	-	539,126	1,186,945	1,106,761	2,832,832	1,250,188	33,277	4,744,785	6,028,250	2,448,217	(880,471)	1,567,746	-	1,567,746
Other state agencies (less KPERS)	1,057,557,859	-	22,680,865	49,934,457	9,098,513	81,713,835	52,595,066	1,399,974	31,638,050	85,633,090	102,995,818	(7,669,860)	95,325,958	-	95,325,958
State Subtotal	\$ 1,423,934,120	\$ -	\$ 30,538,335	\$ 67,233,556	\$ 19,146,453	\$ 116,918,344	\$ 70,815,897	\$ 1,884,975	\$ 71,529,725	\$ 144,230,597	\$ 138,677,295	\$ (16,361,987)	\$ 122,315,308	\$ -	\$ 122,315,308
Employers: Others															
4930 North Central Kansas Technical College	\$ 84,525	\$ -	\$ 1,813	\$ 3,991	\$ 55,038	\$ 60,842	\$ 4,204	\$ 112	\$ -	\$ 4,316	\$ 8,232	\$ 15,518	\$ 23,750	\$ -	\$ 23,750
4931 North West Kansas Technical College	152,588	-	3,272	7,205	17,360	27,837	7,589	202	61,106	68,897	14,861	(12,030)	2,831	-	2,831
5045 Allen County Community College	39,776	-	853	1,878	27,771	30,502	1,978	53	-	2,031	3,874	7,811	11,685	-	11,685
5046 Coffeyville Community College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5047 Garden City Community College	101,725	-	2,182	4,803	77,077	84,062	5,059	135	97,146	102,340	9,907	(10,697)	(790)	-	(790)
5048 Hutchinson Community College	824,216	-	17,677	38,917	394,088	450,682	40,990	1,091	-	42,081	80,271	102,006	182,277	-	182,277
5049 Kansas City Kansas Community College	2,171,638	-	46,574	102,538	616,727	765,839	108,001	2,875	159,233	270,109	211,496	152,971	364,467	-	364,467
5050 Neosho County Community College	347,707	-	7,457	16,418	94,176	118,051	17,292	460	51,245	68,997	33,863	2,984	36,847	-	36,847
5107 Cowley County Community College	276,620	-	5,932	13,061	182,871	201,864	13,757	366	3,519	17,642	26,940	51,516	78,456	-	78,456
5108 Barton County Community College	118,859	-	2,549	5,612	26,388	34,549	5,911	157	120,775	126,843	11,576	(48,656)	(37,080)	-	(37,080)
5109 Butler County Community College	865,336	-	18,559	40,858	435,510	494,927	43,035	1,146	160,300	204,481	84,275	72,686	156,961	-	156,961
5110 Colby Community College	231,536	-	4,966	10,932	11,986	27,884	11,515	307	12,786	24,608	22,549	584	23,133	-	23,133
5111 Independence Community College	-	-	-	-	120,074	120,074	-	-	419,933	419,933	-	(63,159)	(63,159)	-	(63,159)
5112 Labette Community College	56,574	-	1,213	2,671	34,903	38,787	2,814	75	-	2,889	5,510	10,721	16,231	-	16,231

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5113 Pratt Community College	\$ 134,312	\$ -	\$ 2,880	\$ 6,342	\$ 16,079	\$ 25,301	\$ 6,680	\$ 178	\$ 36,975	\$ 43,833	\$ 13,081	\$ (8,306)	\$ 4,775	\$ -	\$ 4,775
5177 Cloud County Community College	72,699	-	1,559	3,433	43,172	48,164	3,616	96	5,248	8,960	7,080	7,918	14,998	-	14,998
5178 Dodge City Community College	386,206	-	8,283	18,235	250,615	277,133	19,207	511	10,541	30,259	37,613	60,290	97,903	-	97,903
5179 Fort Scott Community College	204,660	-	4,389	9,663	148,378	162,430	10,178	271	166,366	176,815	19,932	7,268	27,200	-	27,200
5180 Highland Community College	147,145	-	3,155	6,948	133,064	143,167	7,318	195	72,718	80,231	14,331	21,482	35,813	-	35,813
5404 Seward County Community College/Area Technical Sch	105,353	-	2,260	4,974	79,975	87,209	5,239	139	76,332	81,710	10,260	(20,313)	(10,053)	-	(10,053)
5406 Johnson County Community College	1,349,639	-	28,945	63,726	440,751	533,422	67,121	1,787	60,595	129,503	131,442	86,911	218,353	-	218,353
5596 NW Kansas Education Service Center	1,097,543	-	23,538	51,822	155,893	231,253	54,584	1,453	285,524	341,561	106,890	(2,122)	104,768	-	104,768
5600 SC Kansas Special Education Coop	1,426,168	-	30,586	67,339	108,267	206,192	70,927	1,888	76,035	148,850	138,895	22,942	161,837	-	161,837
5604 ANW Special Education Coop	1,039,559	-	22,295	49,085	360,559	431,939	51,700	1,376	620,805	673,881	101,243	(8,173)	93,070	-	93,070
5608 Tri County Special Education Coop	382,511	-	8,203	18,061	228,209	254,473	19,023	506	572,300	591,829	37,253	(140,040)	(102,787)	-	(102,787)
5609 NE Kansas Education Service Center	1,184,621	-	25,406	55,934	191,072	272,412	58,914	1,568	243,898	304,380	115,371	(37,854)	77,517	-	77,517
5612 SE Kansas Education Service Center	1,863,371	-	39,963	87,982	284,079	412,024	92,670	2,467	501,345	596,482	181,474	(5,590)	175,884	-	175,884
5624 Reno County Education Coop	520,653	-	11,166	24,584	25,349	61,099	25,893	689	252,233	278,815	50,707	(48,641)	2,066	-	2,066
5626 High Plains Educational Coop	1,258,799	-	26,997	59,436	418,512	504,945	62,603	1,666	107,559	171,828	122,595	73,826	196,421	-	196,421
5634 SW Kansas Coop District 613	651,068	-	13,963	30,741	136,027	180,731	32,379	862	110,293	143,534	63,408	(2,033)	61,375	-	61,375
5638 East Central Kansas Coop in Education	448,222	-	9,612	21,164	188,998	219,774	22,291	593	165,800	188,684	43,652	26,411	70,063	-	70,063
5655 Brown Co Kansas Special Educ Coop	33,998	-	729	1,605	47,276	49,610	1,691	45	35,468	37,204	3,311	7,280	10,591	-	10,591
5657 Doniphan County Education Coop	330,372	-	7,086	15,599	53,836	76,521	16,430	437	175,557	192,424	32,175	(18,590)	13,585	-	13,585
5671 Marion County Special Education Coop	502,512	-	10,777	23,727	399,616	434,120	24,991	665	214,836	240,492	48,940	42,748	91,688	-	91,688
5682 Sedgwick Co Area Educ Serv Coop 618	1,835,421	-	39,364	86,663	128,236	254,263	91,280	2,430	160,091	253,801	178,752	5,594	184,346	-	184,346
5688 Sumner County Education Services	161,860	-	3,472	7,643	51,517	62,632	8,050	214	161,471	169,735	15,764	(19,331)	(3,567)	-	(3,567)
9034 Three Lakes Educational Cooperative	595,166	-	12,764	28,102	309,704	350,570	29,599	788	16,123	46,510	57,963	95,476	153,439	-	153,439
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	293,014	-	6,285	13,835	70,809	90,929	14,572	388	219,147	234,107	28,537	(37,818)	(9,281)	-	(9,281)
9047 SW Plains Regional Service Center	465,960	-	9,993	22,001	35,415	67,409	23,173	617	412,369	436,159	45,380	(102,692)	(57,312)	-	(57,312)
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9055 South Central Kansas Education Service	668,134	-	14,329	31,547	103,041	148,917	33,228	884	10,849	44,961	65,070	20,604	85,674	-	85,674
9056 Smoky Hill Education Service Center	200,360	-	4,297	9,460	79,579	93,336	9,964	265	98,603	108,832	19,513	(18,593)	920	-	920
9273 Nc Kansas Sp Ed Coop Interlocal 636	266,273	-	5,710	12,573	170,258	188,541	13,242	352	172,919	186,513	25,932	7,147	33,079	-	33,079
9274 Southeast Kansas Interlocal 637	665,783	-	14,278	31,436	152,288	198,002	33,111	881	188,904	222,896	64,841	4,375	69,216	-	69,216
9303 Wichita Area Technical College	251,961	-	5,404	11,897	129,543	146,844	12,531	334	7,566	20,431	24,539	38,492	63,031	-	63,031
9304 Manhattan Area Technical College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9305 Flint Hills Technical College	278,770	-	5,978	13,163	39,904	59,045	13,864	369	136,995	151,228	27,149	(23,230)	3,919	-	3,919
9395 Salina Area Technical College	19,082	-	409	901	21,701	23,011	949	25	74,317	75,291	1,858	(30,954)	(29,096)	-	(29,096)
9487 Western Kansas Com College Virtual Ed Consortium	200,964	-	4,310	9,489	49,698	63,497	9,994	266	4,677	14,937	19,572	23,144	42,716	-	42,716
9507 Butler Co Special Education Interlocal # 638	1,156,670	-	24,806	54,614	612,563	691,983	57,524	1,531	-	59,055	112,648	219,023	331,671	-	331,671

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4828 USD 202 Turner	\$ 34,285,954	\$ -	\$ 735,312	\$ 1,618,872	\$ 2,820,452	\$ 5,174,636	\$ 1,705,128	\$ 45,387	\$ 4,170,924	\$ 5,921,439	\$ 3,339,118	\$ (57,121)	\$ 3,281,997	\$ -	\$ 3,281,997
4829 USD 203 Piper	15,039,469	-	322,544	710,115	2,351,066	3,383,725	747,951	19,909	983,353	1,751,213	1,464,698	322,197	1,786,895	-	1,786,895
4871 USD 205 Bluestem	4,980,435	-	106,813	235,160	783,412	1,125,385	247,690	6,593	535,063	789,346	485,046	44,860	529,906	-	529,906
4882 USD 204 Bonner Springs	27,151,888	-	582,312	1,282,024	4,931,156	6,795,492	1,350,333	35,943	-	1,386,276	2,644,329	1,550,364	4,194,693	7,020	4,201,713
4912 USD 206 Remington-Whitewater	4,695,148	-	100,694	221,690	557,810	880,194	233,502	6,215	774,921	1,014,638	457,262	(77,590)	379,672	-	379,672
4977 USD 209 Moscow	2,602,391	-	55,812	122,876	218,709	397,397	129,424	3,445	210,124	342,993	253,447	(9,528)	243,919	-	243,919
4978 USD 233 Olathe	276,258,572	-	5,924,766	13,044,034	7,550,671	26,519,471	13,739,046	365,705	4,247,642	18,352,393	26,904,892	2,184,437	29,089,329	-	29,089,329
4979 USD 242 Weskan	1,035,998	-	22,219	48,916	32,631	103,766	51,523	1,371	77,207	130,101	100,896	(6,380)	94,516	-	94,516
4980 USD 250 Pittsburg	24,749,118	-	530,781	1,168,573	1,296,742	2,996,096	1,230,837	32,762	243,945	1,507,544	2,410,323	363,665	2,773,988	-	2,773,988
4981 USD 253 Emporia	49,968,630	-	1,071,650	2,359,357	1,438,958	4,869,965	2,485,068	66,147	1,082,306	3,633,521	4,866,457	267,095	5,133,552	-	5,133,552
4982 USD 259 Wichita	476,205,455	-	10,212,917	22,484,878	30,208,740	62,906,535	23,682,917	630,390	27,820,247	52,133,554	46,377,769	440,575	46,818,344	-	46,818,344
4983 USD 260 Derby	62,403,962	-	1,338,344	2,946,513	10,050,011	14,334,868	3,103,509	82,609	6,193,145	9,379,263	6,077,537	626,067	6,703,604	-	6,703,604
4984 USD 262 Valley Center	19,439,050	-	416,899	917,849	772,461	2,107,209	966,754	25,733	135,631	1,128,118	1,893,174	197,140	2,090,314	-	2,090,314
4985 USD 265 Goddard	40,484,135	-	868,241	1,911,530	605,969	3,385,740	2,013,380	53,592	838,235	2,905,207	3,942,760	(71,070)	3,871,690	-	3,871,690
4986 USD 266 Maize	47,028,275	-	1,008,590	2,220,523	4,075,500	7,304,613	2,338,837	62,255	4,992,959	7,394,051	4,580,096	(570,640)	4,009,456	-	4,009,456
4987 USD 268 Cheney	6,565,708	-	140,811	310,011	78,187	529,009	326,529	8,692	85,154	420,375	639,436	(3,115)	636,321	-	636,321
4988 USD 290 Ottawa	23,518,874	-	504,396	1,110,485	722,425	2,337,306	1,169,654	31,134	396,063	1,596,851	2,290,509	168,041	2,458,550	-	2,458,550
4990 USD 314 Brewster	1,360,725	-	29,183	64,249	249,368	342,800	67,672	1,801	71,424	140,897	132,521	45,459	177,980	-	177,980
4991 USD 348 Baldwin City	9,917,734	-	212,700	468,283	157,206	838,189	493,234	13,129	559,520	1,065,883	965,891	(116,036)	849,855	-	849,855
4992 USD 349 Stafford	2,384,360	-	51,136	112,582	32,799	196,517	118,580	3,156	66,593	188,329	232,213	(4,645)	227,568	-	227,568
4993 USD 352 Goodland	8,364,914	-	179,398	394,964	105,179	679,541	416,009	11,073	71,414	498,496	814,661	6,141	820,802	-	820,802
4994 USD 359 Argonia Public Schools	1,989,688	-	42,672	93,947	153,340	289,959	98,952	2,634	-	101,586	193,776	44,860	238,636	-	238,636
4995 USD 363 Holcomb	8,115,035	-	174,038	383,166	-	557,204	403,581	10,743	362,830	777,154	790,325	(108,351)	681,974	-	681,974
4996 USD 371 Montezuma	2,544,406	-	54,568	120,139	198,197	372,904	126,540	3,368	131,812	261,720	247,800	33,643	281,443	-	281,443
4997 USD 373 Newton	36,490,582	-	782,594	1,722,967	936,945	3,442,506	1,814,770	48,305	831,501	2,694,576	3,553,827	(28,481)	3,525,346	-	3,525,346
4998 USD 376 Sterling	4,916,471	-	105,441	232,140	468,698	806,279	244,509	6,508	265,051	516,068	478,816	56,070	534,886	-	534,886
4999 USD 383 Manhattan	64,419,921	-	1,381,578	3,041,700	12,836,996	17,260,274	3,203,768	85,278	8,445,730	11,734,776	6,273,872	1,574,462	7,848,334	-	7,848,334
5000 USD 385 Andover	37,859,034	-	811,942	1,787,581	1,492,537	4,092,060	1,882,827	50,117	1,639,098	3,572,042	3,687,101	156,608	3,843,709	-	3,843,709
5001 USD 386 Madison-Virgil	2,696,591	-	57,832	127,324	573,652	758,808	134,108	3,570	414,109	551,787	262,622	41,118	303,740	-	303,740
5002 USD 390 Hamilton	1,065,494	-	22,851	50,309	23,812	96,972	52,990	1,410	89,989	144,389	103,769	(33,462)	70,307	-	70,307
5004 USD 394 Rose Hill	12,022,048	-	257,830	567,642	966,498	1,791,970	597,887	15,915	712,408	1,326,210	1,170,830	54,679	1,225,509	-	1,225,509
5005 USD 396 Douglass Public Schools	6,480,781	-	138,990	306,001	282,342	727,333	322,306	8,579	330,547	661,432	631,165	(71,269)	559,896	-	559,896
5006 USD 398 Peabody-Burns	2,469,086	-	52,953	116,582	5,344	174,879	122,794	3,269	334,249	460,312	240,465	(104,538)	135,927	-	135,927
5007 USD 399 Paradise	1,686,663	-	36,173	79,639	15,922	131,734	83,882	2,233	20,101	106,216	164,264	(4,951)	159,313	-	159,313
5008 USD 404 Riverton	6,846,024	-	146,822	323,247	95,533	565,602	340,470	9,063	294,340	643,873	666,736	(40,295)	626,441	-	626,441
5010 USD 409 Atchison Public Schools	15,831,905	-	339,538	747,531	1,651,082	2,738,151	787,361	20,958	1,515,827	2,324,146	1,541,873	(35,960)	1,505,913	-	1,505,913

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5011 USD 420 Osage City	\$ 5,241,400	\$ -	\$ 112,409	\$ 247,482	\$ 667,963	\$ 1,027,854	\$ 260,668	\$ 6,938	\$ 672,833	\$ 940,439	\$ 510,461	\$ (74,134)	\$ 436,327	\$ -	\$ 436,327
5012 USD 421 Lyndon	3,319,909	-	71,200	156,755	82,379	310,334	165,108	4,395	26,241	195,744	323,327	32,123	355,450	-	355,450
5013 USD 443 Dodge City	62,707,525	-	1,344,854	2,960,846	5,041,559	9,347,259	3,118,606	83,011	4,773,859	7,975,476	6,107,102	416,190	6,523,292	-	6,523,292
5014 USD 446 Independence	16,031,592	-	343,821	756,960	243,013	1,343,794	797,292	21,222	374,907	1,193,421	1,561,321	(59,590)	1,501,731	-	1,501,731
5015 USD 448 Inman	4,294,697	-	92,106	202,782	385,849	680,737	213,586	5,685	424,475	643,746	418,262	(36,249)	382,013	-	382,013
5016 USD 449 Easton	5,579,834	-	119,667	263,462	134,484	517,613	277,499	7,386	472,549	757,434	543,421	(103,546)	439,875	-	439,875
5017 USD 453 Leavenworth	35,443,901	-	760,146	1,673,546	-	2,433,692	1,762,716	46,920	11,072,560	12,882,196	3,451,890	(3,860,677)	(408,787)	-	(408,787)
5018 USD 456 Marais Des Cygnes Valley	2,650,364	-	56,841	125,142	63,743	245,726	131,809	3,508	225,027	360,344	258,120	(31,701)	226,419	-	226,419
5019 USD 470 Arkansas City	23,761,832	-	509,607	1,121,957	1,597,230	3,228,794	1,181,737	31,455	911,083	2,124,275	2,314,171	439,871	2,754,042	-	2,754,042
5020 USD 475 Geary Co	81,163,724	-	1,740,674	3,832,288	6,845,744	12,418,706	4,036,480	107,443	232,308	4,376,231	7,904,555	2,178,372	10,082,927	-	10,082,927
5021 USD 477 Ingalls	2,484,137	-	53,276	117,293	56,255	226,824	123,542	3,288	479,859	606,689	241,931	(104,541)	137,390	-	137,390
5022 USD 480 Liberal	45,048,061	-	966,121	2,127,023	1,184,258	4,277,402	2,240,355	59,634	898,047	3,198,036	4,387,242	59,825	4,447,067	-	4,447,067
5024 USD 215 Lakin	5,276,943	-	113,172	249,160	191,087	553,419	262,436	6,985	1,080,925	1,350,346	513,923	(249,062)	264,861	-	264,861
5025 USD 234 Fort Scott	17,226,023	-	369,437	813,357	890,192	2,072,986	856,694	22,803	1,057,212	1,936,709	1,677,647	(5,381)	1,672,266	-	1,672,266
5026 USD 251 North Lyon	4,399,648	-	94,356	207,737	315,714	617,807	218,806	5,824	437,246	661,876	428,483	(34,521)	393,962	-	393,962
5027 USD 261 Haysville	54,157,839	-	1,161,494	2,557,158	4,783,926	8,502,578	2,693,408	71,693	1,780,360	4,545,461	5,274,446	851,643	6,126,089	-	6,126,089
5028 USD 267 Renwick	13,305,035	-	285,346	628,221	458,084	1,371,651	661,693	17,613	221,740	901,046	1,295,781	21,632	1,317,413	-	1,317,413
5029 USD 288 Central Heights	5,894,685	-	126,420	278,328	723,485	1,128,233	293,158	7,803	489,178	790,139	574,085	61,792	635,877	-	635,877
5031 USD 305 Salina	91,091,873	-	1,953,597	4,301,063	2,409,139	8,663,799	4,530,232	120,585	420,686	5,071,503	8,871,460	752,753	9,624,213	-	9,624,213
5032 USD 361 Anthony-Harper	7,826,724	-	167,855	369,553	559,908	1,097,316	389,243	10,361	542,155	941,759	762,247	54,788	817,035	-	817,035
5033 USD 378 Riley Co	5,492,488	-	117,794	259,337	414,471	791,602	273,155	7,271	113,500	393,926	534,915	131,923	666,838	-	666,838
5034 USD 403 Otis-Bison	2,779,906	-	59,619	131,258	359,302	550,179	138,252	3,680	288,447	430,379	270,736	29,951	300,687	-	300,687
5035 USD 413 Chanute	13,930,907	-	298,768	657,772	319,613	1,276,153	692,820	18,441	529,090	1,240,351	1,356,735	14,787	1,371,522	-	1,371,522
5036 USD 415 Hiawatha	7,399,331	-	158,690	349,372	109,189	617,251	367,988	9,795	262,270	640,053	720,623	(67,551)	653,072	-	653,072
5037 USD 418 McPherson	28,751,943	-	616,628	1,357,574	1,091,678	3,065,880	1,429,908	38,061	631,884	2,099,853	2,800,159	78,040	2,878,199	-	2,878,199
5038 USD 422 Kiowa County	3,302,171	-	70,820	155,918	52,615	279,353	164,225	4,371	642,480	811,076	321,599	(143,463)	178,136	-	178,136
5039 USD 439 Sedgwick Public Schools	4,320,700	-	92,663	204,009	386,742	683,414	214,879	5,720	334,002	554,601	420,794	(20,207)	400,587	-	400,587
5040 USD 445 Coffeyville	13,385,797	-	287,077	632,034	406,393	1,325,504	665,710	17,720	346,485	1,029,915	1,303,646	106,582	1,410,228	-	1,410,228
5041 USD 457 Garden City	72,138,739	-	1,547,119	3,406,157	1,057,602	6,010,878	3,587,644	95,496	3,539,776	7,222,916	7,025,610	(680,113)	6,345,497	-	6,345,497
5042 USD 458 Basehor-Linwood	19,229,015	-	412,394	907,932	4,003,968	5,324,294	956,308	25,455	1,462,242	2,444,005	1,872,719	757,923	2,630,642	-	2,630,642
5043 USD 465 Winfield	29,620,705	-	635,259	1,398,594	719,415	2,753,268	1,473,114	39,211	797,181	2,309,506	2,884,768	(117,748)	2,767,020	-	2,767,020
5056 USD 223 Barnes	3,439,709	-	73,770	162,412	35,387	271,569	171,066	4,553	204,210	379,829	334,994	(39,855)	295,139	-	295,139
5057 USD 258 Humboldt	5,543,014	-	118,878	261,723	201,919	582,520	275,668	7,338	237,327	520,333	539,836	25,466	565,302	-	565,302
5058 USD 273 Beloit	12,334,614	-	264,534	582,401	347,041	1,193,976	613,432	16,328	219,959	849,719	1,201,271	100,606	1,301,877	-	1,301,877
5059 USD 284 Chase County	3,688,848	-	79,113	174,175	178,552	431,840	183,456	4,883	160,421	348,760	359,258	3,340	362,598	-	362,598
5060 USD 285 Cedar Vale	1,695,061	-	36,353	80,035	219,748	336,136	84,300	2,244	95,193	181,737	165,082	8,557	173,639	-	173,639

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5061 USD 286 Chautauqua County	\$ 3,202,260	\$ -	\$ 68,677	\$ 151,200	\$ -	\$ 219,877	\$ 159,257	\$ 4,239	\$ 272,455	\$ 435,951	\$ 311,869	\$ (69,930)	\$ 241,939	\$ -	\$ 241,939
5062 USD 287 West Franklin	6,004,809	-	128,782	283,528	567,037	979,347	298,635	7,949	749,031	1,055,615	584,810	(87,855)	496,955	-	496,955
5063 USD 327 Ellsworth	5,043,459	-	108,164	238,136	24,654	370,954	250,824	6,676	133,126	390,626	491,184	(27,109)	464,075	-	464,075
5064 USD 338 Valley Falls	3,770,886	-	80,872	178,049	239,090	498,011	187,536	4,992	229,138	421,666	367,248	(3,309)	363,939	-	363,939
5065 USD 342 McLouth	4,018,279	-	86,178	189,730	167,876	443,784	199,839	5,319	60,813	265,971	391,341	24,605	415,946	-	415,946
5066 USD 380 Vermillion	4,850,423	-	104,024	229,021	23,011	356,056	241,224	6,421	251,874	499,519	472,384	(58,819)	413,565	-	413,565
5067 USD 389 Eureka	7,528,873	-	161,468	355,489	843,270	1,360,227	374,430	9,967	561,285	945,682	733,239	54,840	788,079	-	788,079
5068 USD 417 Council Grove	6,718,565	-	144,090	317,229	1,064,970	1,526,289	334,131	8,894	1,344,444	1,687,469	654,323	(111,866)	542,457	-	542,457
5069 USD 440 Halstead	6,370,724	-	136,630	300,805	29,370	466,805	316,832	8,433	62,292	387,557	620,446	(2,471)	617,975	-	617,975
5070 USD 464 Tonganoxie	15,739,183	-	337,549	743,153	868,100	1,948,802	782,750	20,835	196,481	1,000,066	1,532,843	255,590	1,788,433	-	1,788,433
5072 USD 482 Dighton	2,189,577	-	46,959	103,385	174,724	325,068	108,893	2,899	172,289	284,081	213,243	(12,454)	200,789	-	200,789
5073 USD 487 Herington	4,010,552	-	86,013	189,365	184,111	459,489	199,455	5,309	450,184	654,948	390,589	(83,057)	307,532	-	307,532
5076 USD 217 Rolla	2,149,532	-	46,100	101,494	22,579	170,173	106,902	2,846	217,094	326,842	209,343	(52,293)	157,050	-	157,050
5077 USD 218 Elkhart	5,091,029	-	109,184	240,382	141,970	491,536	253,190	6,739	772,491	1,032,420	495,817	(175,998)	319,819	-	319,819
5078 USD 226 Meade	3,885,579	-	83,332	183,464	364,378	631,174	193,240	5,144	543,399	741,783	378,418	(57,630)	320,788	-	320,788
5079 USD 235 Uniontown	4,890,468	-	104,883	230,912	287,156	622,951	243,216	6,474	269,904	519,594	476,284	(12,897)	463,387	-	463,387
5080 USD 252 Southern Lyon County	5,054,814	-	108,408	238,672	467,544	814,624	251,389	6,691	62,517	320,597	492,290	104,500	596,790	-	596,790
5081 USD 254 Barber County North	4,290,867	-	92,024	202,601	372,278	666,903	213,396	5,680	285,865	504,941	417,889	19,103	436,992	-	436,992
5082 USD 269 Palco	1,611,813	-	34,567	76,105	7,017	117,689	80,160	2,134	177,126	259,420	156,975	(49,284)	107,691	-	107,691
5083 USD 270 Plainville	3,259,237	-	69,899	153,891	455,490	679,280	162,090	4,315	406,051	572,456	317,418	12,501	329,919	-	329,919
5087 USD 281 Hill City	3,502,934	-	75,125	165,397	250,299	490,821	174,210	4,637	88,278	267,125	341,152	81,088	422,240	-	422,240
5088 USD 289 Wellsville	6,436,906	-	138,049	303,930	-	441,979	320,124	8,521	509,706	838,351	626,892	(179,533)	447,359	-	447,359
5089 USD 298 Lincoln	3,629,855	-	77,848	171,390	119,528	368,766	180,522	4,805	7,687	193,014	353,513	53,097	406,610	-	406,610
5090 USD 303 Ness City	2,730,790	-	58,566	128,939	288,223	475,728	135,809	3,615	66,322	205,746	265,952	79,486	345,438	-	345,438
5092 USD 321 Kaw Valley	12,222,341	-	262,126	577,099	679,670	1,518,895	607,848	16,180	454,054	1,078,082	1,190,337	152,854	1,343,191	-	1,343,191
5093 USD 322 Onaga-Havensville-Wheaton	2,749,133	-	58,959	129,805	243,017	431,781	136,721	3,639	289,290	429,650	267,739	(904)	266,835	-	266,835
5095 USD 329 Mill Creek Valley	4,910,088	-	105,304	231,838	400,706	737,848	244,191	6,500	747,899	998,590	478,195	(59,066)	419,129	-	419,129
5096 USD 346 Jayhawk	4,842,293	-	103,850	228,637	150,854	483,341	240,820	6,410	114,985	362,215	471,592	15,518	487,110	-	487,110
5098 USD 360 Caldwell	2,694,306	-	57,783	127,216	164,375	349,374	133,995	3,567	26,011	163,573	262,399	48,430	310,829	-	310,829
5099 USD 365 Garnett	9,113,810	-	195,459	430,325	90,593	716,377	453,253	12,065	367,890	833,208	887,596	(51,341)	836,255	-	836,255
5100 USD 367 Osawatomie	11,067,484	-	237,358	522,571	732,818	1,492,747	550,414	14,651	-	565,065	1,077,865	237,210	1,315,075	-	1,315,075
5101 USD 372 Silver Lake	7,100,068	-	152,271	335,242	373,546	861,059	353,105	9,399	43,088	405,592	691,477	108,118	799,595	-	799,595
5102 USD 379 Clay Center	15,896,608	-	340,926	750,586	1,017,181	2,108,693	790,579	21,044	1,121,737	1,933,360	1,548,175	(199,591)	1,348,584	-	1,348,584
5103 USD 382 Pratt	8,340,255	-	178,869	393,800	186,400	759,069	414,782	11,041	878,495	1,304,318	812,260	(199,483)	612,777	-	612,777
5104 USD 419 Canton-Galva	3,563,069	-	76,415	168,237	387,720	632,372	177,201	4,717	643,887	825,805	347,008	(81,565)	265,443	-	265,443
5105 USD 459 Bucklin	2,055,668	-	44,087	97,062	36,704	177,853	102,234	2,721	406,459	511,414	200,202	(96,461)	103,741	-	103,741

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5106 USD 483 Kismet-Plains	\$ 7,599,556	\$ -	\$ 162,984	\$ 358,826	\$ 313,382	\$ 835,192	\$ 377,945	\$ 10,060	\$ 166,699	\$ 554,704	\$ 740,123	\$ 20,625	\$ 760,748	\$ -	\$ 760,748
5116 USD 210 Hugoton	9,188,458	-	197,060	433,849	461,449	1,092,358	456,966	12,163	1,043,133	1,512,262	894,866	(184,278)	710,588	-	710,588
5117 USD 212 Northern Valley	1,925,656	-	41,298	90,923	64,038	196,259	95,768	2,549	342,676	440,993	187,540	(56,568)	130,972	-	130,972
5118 USD 214 Ulysses	12,201,377	-	261,676	576,109	622,243	1,460,028	606,806	16,152	2,049,757	2,672,715	1,188,295	(333,295)	855,000	-	855,000
5119 USD 219 Minneola	2,756,994	-	59,128	130,176	274,548	463,852	137,112	3,650	23,205	163,967	268,504	71,477	339,981	-	339,981
5120 USD 231 Gardner	58,494,463	-	1,254,499	2,761,919	7,312,932	11,329,350	2,909,079	77,434	-	2,986,513	5,696,790	2,086,484	7,783,274	-	7,783,274
5122 USD 255 South Barber County	2,411,370	-	51,716	113,857	48,371	213,944	119,924	3,192	115,476	238,592	234,844	(15,961)	218,883	-	218,883
5123 USD 256 Marmaton Valley	2,433,812	-	52,197	114,917	-	167,114	121,040	3,222	224,779	349,041	237,030	(76,058)	160,972	-	160,972
5125 USD 320 Wamego	17,118,184	-	367,124	808,265	243,693	1,419,082	851,331	22,661	341,652	1,215,644	1,667,144	28,264	1,695,408	-	1,695,408
5127 USD 332 Cunningham	2,219,678	-	47,604	104,806	47,463	199,873	110,390	2,938	160,628	273,956	216,175	(75,059)	141,116	-	141,116
5128 USD 335 North Jackson	3,193,324	-	68,486	150,778	87,949	307,213	158,812	4,227	100,241	263,280	310,999	(1,542)	309,457	-	309,457
5129 USD 337 Royal Valley	8,543,437	-	183,227	403,393	49,416	636,036	424,887	11,310	127,116	563,313	832,047	(54,479)	777,568	-	777,568
5130 USD 343 Perry	6,618,116	-	141,935	312,486	177,090	631,511	329,136	8,761	1,292,531	1,630,428	644,540	(298,807)	345,733	-	345,733
5131 USD 364 Marysville	8,320,031	-	178,435	392,845	32,894	604,174	413,776	11,014	406,950	831,740	810,290	(149,384)	660,906	-	660,906
5132 USD 368 Paola	30,160,104	-	646,828	1,424,062	329,700	2,400,590	1,499,939	39,925	841,829	2,381,693	2,937,300	(96,758)	2,840,542	-	2,840,542
5133 USD 381 Spearville-Windthors	2,452,894	-	52,606	115,818	229,346	397,770	121,989	3,247	560,670	685,906	238,888	(40,541)	198,347	-	198,347
5134 USD 393 Solomon	2,811,485	-	60,296	132,749	38,207	231,252	139,822	3,722	264,812	408,356	273,811	(48,664)	225,147	-	225,147
5135 USD 402 Augusta	15,714,591	-	337,022	741,992	1,044,670	2,123,684	781,527	20,803	887,926	1,690,256	1,530,448	95,028	1,625,476	-	1,625,476
5137 USD 432 Victoria	2,377,171	-	50,982	112,242	187,696	350,920	118,223	3,147	165,910	287,280	231,513	(4,967)	226,546	-	226,546
5138 USD 454 Burlingame Public Schools	2,477,149	-	53,126	116,963	183,631	353,720	123,195	3,279	289,951	416,425	241,250	(6,837)	234,413	-	234,413
5140 USD 463 Udall	3,530,347	-	75,713	166,692	320,833	563,238	175,573	4,673	99,671	279,917	343,821	66,968	410,789	-	410,789
5141 USD 467 Wichita County Schools	4,265,806	-	91,486	201,418	127,794	420,698	212,149	5,647	210,704	428,500	415,448	(50,842)	364,606	-	364,606
5142 USD 474 Haviland	1,096,200	-	23,510	51,759	124,411	199,680	54,517	1,451	95,898	151,866	106,759	8,000	114,759	-	114,759
5143 USD 211 Norton	6,014,014	-	128,979	283,962	2,250	415,191	299,092	7,961	197,661	504,714	585,706	(56,122)	529,584	-	529,584
5144 USD 216 Deerfield	2,852,874	-	61,184	134,703	-	195,887	141,881	3,777	368,981	514,639	277,842	(105,496)	172,346	-	172,346
5145 USD 227 Jetmore	2,822,235	-	60,527	133,257	136,010	329,794	140,357	3,736	75,562	219,655	274,858	26,091	300,949	-	300,949
5147 USD 232 De Soto	57,903,866	-	1,241,832	2,734,033	1,710,720	5,686,585	2,879,708	76,652	1,049,037	4,005,397	5,639,272	279,279	5,918,551	-	5,918,551
5148 USD 239 North Ottawa County	6,081,472	-	130,426	287,147	242,668	660,241	302,447	8,051	-	310,498	592,276	76,776	669,052	-	669,052
5149 USD 244 Burlington	11,795,888	-	252,980	556,964	1,319,786	2,129,730	586,640	15,615	313,466	915,721	1,148,804	180,700	1,329,504	-	1,329,504
5150 USD 257 Iola	10,822,175	-	232,097	510,988	950,597	1,693,682	538,214	14,326	1,362,493	1,915,033	1,053,974	(181,830)	872,144	-	872,144
5151 USD 274 Oakley	3,080,109	-	66,057	145,433	70,170	281,660	153,182	4,077	689,291	846,550	299,973	(146,257)	153,716	-	153,716
5152 USD 282 West Elk	6,161,764	-	132,148	290,939	335,300	758,387	306,440	8,157	385,363	699,960	600,096	(24,780)	575,316	-	575,316
5153 USD 283 Elk Valley	1,682,967	-	36,094	79,464	142,241	257,799	83,698	2,228	396,063	481,989	163,905	(64,606)	99,299	-	99,299
5154 USD 299 Sylvan Grove	2,303,665	-	49,405	108,772	145,495	303,672	114,567	3,050	62,178	179,795	224,355	23,754	248,109	-	248,109
5155 USD 311 Pretty Prairie	2,408,884	-	51,662	113,740	39,796	205,198	119,800	3,189	297,966	420,955	234,602	(65,022)	169,580	-	169,580
5156 USD 315 Colby	7,465,849	-	160,116	352,513	117,098	629,727	371,296	9,883	581,395	962,574	727,101	(106,178)	620,923	-	620,923

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5157 USD 326 Logan	\$ 1,734,972	\$ -	\$ 37,209	\$ 81,920	\$ 39,495	\$ 158,624	\$ 86,285	\$ 2,297	\$ 92,016	\$ 180,598	\$ 168,969	\$ (24,967)	\$ 144,002	\$ -	\$ 144,002
5158 USD 331 Kingman-Norwich	7,698,930	-	165,114	363,519	143,160	671,793	382,887	10,192	443,074	836,153	749,801	(74,741)	675,060	-	675,060
5159 USD 333 Concordia	11,805,563	-	253,187	557,420	205,562	1,016,169	587,121	15,628	542,324	1,145,073	1,149,747	(174,529)	975,218	-	975,218
5160 USD 347 Kinsley-Offerle	3,319,708	-	71,196	156,746	158,291	386,233	165,098	4,395	354,399	523,892	323,307	(44,109)	279,198	-	279,198
5161 USD 356 Conway Springs	4,559,089	-	97,776	215,265	118,965	432,006	226,735	6,035	50,106	282,876	444,011	6,277	450,288	-	450,288
5162 USD 377 Atchison Co Community	4,931,118	-	105,755	232,831	65,901	404,487	245,237	6,528	338,379	590,144	480,243	(84,581)	395,662	-	395,662
5163 USD 395 LaCrosse	2,987,791	-	64,078	141,074	49,698	254,850	148,590	3,955	81,811	234,356	290,982	(1,083)	289,899	-	289,899
5164 USD 412 Hoxie Community Schools	3,042,416	-	65,249	143,653	173,189	382,091	151,307	4,027	215,772	371,106	296,302	(9,814)	286,488	-	286,488
5166 USD 429 Troy	2,369,175	-	50,810	111,865	796,164	958,839	117,825	3,136	1,003,821	1,124,782	230,735	(44,302)	186,433	-	186,433
5167 USD 430 South Brown County	6,107,878	-	130,992	288,394	68,042	487,428	303,760	8,085	128,855	440,700	594,848	(7,864)	586,984	-	586,984
5168 USD 431 Hoisington	6,005,481	-	128,796	283,559	488,976	901,331	298,668	7,950	227,344	533,962	584,875	146,508	731,383	-	731,383
5171 USD 444 Little River	3,204,746	-	68,730	151,318	150,223	370,271	159,380	4,242	203,354	366,976	312,111	10,587	322,698	-	322,698
5172 USD 447 Cherryvale	7,888,203	-	169,174	372,455	229,976	771,605	392,301	10,442	92,174	494,917	768,234	42,526	810,760	-	810,760
5173 USD 452 Stanton Co	4,838,934	-	103,778	228,479	662,919	995,176	240,653	6,406	95,951	343,010	471,265	124,724	595,989	-	595,989
5174 USD 460 Hesston	6,211,753	-	133,220	293,299	373,940	800,459	308,926	8,223	422,782	739,931	604,964	(37,025)	567,939	-	567,939
5175 USD 462 Central	3,383,941	-	72,574	159,779	53,193	285,546	168,292	4,480	128,094	300,866	329,563	(16,653)	312,910	-	312,910
5176 USD 469 Lansing	24,821,750	-	532,339	1,172,003	5,812,402	7,516,744	1,234,449	32,858	777,476	2,044,783	2,417,396	1,918,185	4,335,581	-	4,335,581
5185 USD 229 Blue Valley	210,884,423	-	4,522,723	9,957,279	10,267,516	24,747,518	10,487,822	279,164	11,342,775	22,109,761	20,538,087	481,783	21,019,870	-	21,019,870
5186 USD 237 Smith Center	3,956,800	-	84,859	186,827	270,275	541,961	196,782	5,238	107,531	309,551	385,354	27,373	412,727	-	412,727
5187 USD 240 Twin Valley	4,921,308	-	105,545	232,368	97,325	435,238	244,749	6,515	205,740	457,004	479,287	(2,040)	477,247	-	477,247
5188 USD 271 Stockton	2,614,082	-	56,063	123,428	65,549	245,040	130,005	3,460	120,597	254,062	254,586	(16,600)	237,986	-	237,986
5189 USD 291 Grinnell	1,138,193	-	24,410	53,742	194,936	273,088	56,605	1,507	76,919	135,031	110,849	23,817	134,666	-	134,666
5190 USD 297 St Francis Schools	2,899,033	-	62,174	136,883	61,472	260,529	144,176	3,838	126,870	274,884	282,338	(21,751)	260,587	-	260,587
5191 USD 309 Nickerson	9,744,923	-	208,994	460,124	391,917	1,061,035	484,640	12,900	453,821	951,361	949,060	69,591	1,018,651	-	1,018,651
5192 USD 310 Fairfield	3,449,451	-	73,978	162,872	278,731	515,581	171,550	4,566	268,640	444,756	335,943	31,218	367,161	-	367,161
5193 USD 313 Buhler	17,018,609	-	364,988	803,564	587,283	1,755,835	846,379	22,529	964,572	1,833,480	1,657,447	(158,872)	1,498,575	-	1,498,575
5195 USD 323 Rock Creek	7,279,868	-	156,127	343,732	254,048	753,907	362,046	9,637	145,606	517,289	708,988	52,950	761,938	-	761,938
5196 USD 341 Oskaloosa	5,883,666	-	126,184	277,808	2,068,294	2,472,286	292,610	7,789	1,129,880	1,430,279	573,012	314,106	887,118	-	887,118
5197 USD 351 Macksville	3,270,995	-	70,152	154,446	234,770	459,368	162,675	4,330	128,525	295,530	318,563	26,261	344,824	-	344,824
5198 USD 353 Wellington	14,154,581	-	303,566	668,333	2,386,294	3,358,193	703,944	18,738	3,419,989	4,142,671	1,378,518	(510,780)	867,738	-	867,738
5199 USD 355 Ellinwood	4,263,320	-	91,433	201,300	967,567	1,260,300	212,026	5,644	802,390	1,020,060	415,206	103,370	518,576	-	518,576
5200 USD 362 Prairie View	9,545,302	-	204,712	450,698	951,989	1,607,399	474,712	12,636	1,279,699	1,767,047	929,619	(83,745)	845,874	-	845,874
5201 USD 369 Burrton	2,259,455	-	48,457	106,684	102,920	258,061	112,368	2,991	515,005	630,364	220,049	(85,781)	134,268	-	134,268
5202 USD 392 Osborne County	2,435,760	-	52,238	115,009	83,307	250,554	121,137	3,224	313,869	438,230	237,219	(68,964)	168,255	-	168,255
5203 USD 400 Smoky Valley	7,565,155	-	162,246	357,202	76,119	595,567	376,235	10,015	322,641	708,891	736,772	(92,369)	644,403	-	644,403
5204 USD 405 Lyons	11,871,274	-	254,596	560,523	666,108	1,481,227	590,389	15,715	452,162	1,058,266	1,156,146	103,404	1,259,550	-	1,259,550

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5205 USD 408 Marion	\$ 4,668,339	\$ -	\$ 100,120	\$ 220,424	\$ 67,705	\$ 388,249	\$ 232,168	\$ 6,180	\$ 175,117	\$ 413,465	\$ 454,651	\$ (49,596)	\$ 405,055	\$ -	\$ 405,055
5206 USD 410 Durham Hillsboro Lehigh	4,856,067	-	104,146	229,288	430,559	763,993	241,505	6,428	796,981	1,044,914	472,934	(94,163)	378,771	-	378,771
5207 USD 416 Louisburg	10,788,042	-	231,365	509,376	27,419	768,160	536,517	14,281	642,675	1,193,473	1,050,650	(201,510)	849,140	-	849,140
5208 USD 423 Moundridge	3,398,118	-	72,878	160,448	907,016	1,140,342	168,997	4,498	450,453	623,948	330,944	152,656	483,600	-	483,600
5210 USD 428 Great Bend	36,265,832	-	777,773	1,712,355	1,713,555	4,203,683	1,803,593	48,008	1,105,839	2,957,440	3,531,938	264,754	3,796,692	-	3,796,692
5212 USD 434 Santa Fe Trail	7,991,473	-	171,389	377,331	154,463	703,183	397,436	10,579	304,450	712,465	778,292	(35,594)	742,698	-	742,698
5213 USD 436 Caney Valley	6,341,026	-	135,992	299,403	152,933	588,328	315,355	8,394	404,765	728,514	617,554	(28,254)	589,300	-	589,300
5214 USD 450 Shawnee Heights	32,007,081	-	686,438	1,511,271	932,546	3,130,255	1,591,794	42,370	708,010	2,342,174	3,117,178	140,011	3,257,189	-	3,257,189
5215 USD 466 Scott Co	7,747,642	-	166,160	365,819	325,354	857,333	385,310	10,256	415,458	811,024	754,545	(65,505)	689,040	-	689,040
5216 USD 473 Chapman	10,622,689	-	227,819	501,569	632,471	1,361,859	528,294	14,062	-	542,356	1,034,546	260,939	1,295,485	-	1,295,485
5217 USD 476 Copeland	1,356,761	-	29,098	64,062	-	93,160	67,475	1,796	44,209	113,480	132,135	(14,599)	117,536	-	117,536
5218 USD 481 Rural Vista	2,888,753	-	61,953	136,398	274,994	473,345	143,665	3,824	504,834	652,323	281,336	(65,124)	216,212	-	216,212
5219 USD 241 Wallace County Schools	2,205,636	-	47,303	104,143	275,121	426,567	109,692	2,920	342,052	454,664	214,807	(30,333)	184,474	-	184,474
5220 USD 243 Lebo-Waverly	4,706,301	-	100,934	222,216	621,962	945,112	234,056	6,230	1,740,820	1,981,106	458,348	(306,970)	151,378	-	151,378
5222 USD 307 Ell-Saline	3,905,669	-	83,763	184,413	17,570	285,746	194,239	5,170	160,110	359,519	380,374	(48,696)	331,678	-	331,678
5223 USD 339 Jefferson County North	4,061,482	-	87,104	191,770	51,697	330,571	201,988	5,376	243,533	450,897	395,549	(44,856)	350,693	-	350,693
5226 USD 272 Waconda	1,959,050	-	42,014	92,500	46,953	181,467	97,429	2,593	662,696	762,718	190,792	(161,665)	29,127	-	29,127
5227 USD 275 Triplains	868,561	-	18,628	41,011	48,005	107,644	43,196	1,150	119,866	164,212	84,589	(22,822)	61,767	-	61,767
5228 USD 292 Wheatland	1,457,479	-	31,258	68,817	109,376	209,451	72,484	1,929	111,568	185,981	141,944	(1,479)	140,465	-	140,465
5229 USD 294 Oberlin	3,698,389	-	79,317	174,626	-	253,943	183,930	4,896	230,225	419,051	360,187	(75,494)	284,693	-	284,693
5230 USD 312 Haven	7,707,261	-	165,293	363,912	295,321	824,526	383,302	10,203	812,617	1,206,122	750,612	(105,613)	644,999	-	644,999
5231 USD 336 Holton	16,549,490	-	354,928	781,413	1,788,090	2,924,431	823,049	21,908	1,084,650	1,929,607	1,611,759	223,257	1,835,016	-	1,835,016
5233 USD 437 Auburn-Washburn	53,543,995	-	1,148,329	2,528,174	3,484,941	7,161,444	2,662,880	70,880	2,513,583	5,247,343	5,214,663	56,169	5,270,832	-	5,270,832
5235 USD 479 Crest	2,282,635	-	48,955	107,779	148,969	305,703	113,521	3,022	189,929	306,472	222,306	(21,744)	200,562	-	200,562
5236 USD 330 Mission Valley	5,636,274	-	120,878	266,127	155,732	542,737	280,306	7,461	141,717	429,484	548,918	30,368	579,286	-	579,286
5237 USD 334 Southern Cloud County	2,511,013	-	53,853	118,562	3,863	176,278	124,879	3,324	280,394	408,597	244,548	(84,999)	159,549	-	159,549
5238 USD 387 Altoona-Midway	2,185,008	-	46,861	103,169	170,773	320,803	108,666	2,892	186,155	297,713	212,799	(16,244)	196,555	-	196,555
5239 USD 401 Chase Raymond	1,841,804	-	39,500	86,964	138,455	264,919	91,598	2,438	202,146	296,182	179,374	10,137	189,511	-	189,511
5240 USD 494 Syracuse	3,863,944	-	82,868	182,443	55,355	320,666	192,164	5,115	407,731	605,010	376,310	(88,118)	288,192	-	288,192
5241 USD 300 Commanche County	2,323,486	-	49,831	109,707	215,432	374,970	115,553	3,076	209,766	328,395	226,285	32,806	259,091	-	259,091
5250 USD 306 SE of Saline	6,286,535	-	134,824	296,830	260,992	692,646	312,646	8,322	291,231	612,199	612,247	2,254	614,501	-	614,501
5251 USD 384 Blue Valley	2,044,515	-	43,847	96,535	34,733	175,115	101,679	2,706	84,430	188,815	199,116	(4,306)	194,810	-	194,810
5267 USD 397 Centre	2,262,411	-	48,521	106,824	330,443	485,788	112,515	2,995	190,919	306,429	220,337	42,804	263,141	-	263,141
5268 USD 220 Ashland	2,287,137	-	49,051	107,991	234,975	392,017	113,745	3,028	242,501	359,274	222,745	(4,826)	217,919	-	217,919
5270 USD 224 Clifton-Clyde	3,167,993	-	67,943	149,582	111,804	329,329	157,552	4,194	34,796	196,542	308,532	30,866	339,398	-	339,398
5271 USD 225 Fowler	1,671,814	-	35,855	78,938	-	114,793	83,144	2,213	182,759	268,116	162,818	(52,250)	110,568	-	110,568

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5272 USD 230 Spring Hill	\$ 26,398,154	\$ -	\$ 566,147	\$ 1,246,435	\$ 1,896,927	\$ 3,709,509	\$ 1,312,848	\$ 34,945	\$ -	\$ 1,347,793	\$ 2,570,923	\$ 712,864	\$ 3,283,787	\$ -	\$ 3,283,787
5274 USD 249 Frontenac	7,124,525	-	152,796	336,397	369,833	859,026	354,321	9,431	99,064	462,816	693,859	57,768	751,627	-	751,627
5275 USD 263 Mulvane	16,571,663	-	355,403	782,460	393,112	1,530,975	824,151	21,937	315,883	1,161,971	1,613,918	(21,140)	1,592,778	-	1,592,778
5276 USD 264 Clearwater	8,979,431	-	192,577	423,980	26,962	643,519	446,570	11,887	289,568	748,025	874,509	(72,683)	801,826	-	801,826
5278 USD 293 Quinter	2,578,337	-	55,296	121,741	215,018	392,055	128,227	3,413	248,187	379,827	251,105	(22,567)	228,538	-	228,538
5280 USD 308 Hutchinson	47,506,531	-	1,018,846	2,243,104	4,198,640	7,460,590	2,362,621	62,888	3,447,114	5,872,623	4,626,673	73,971	4,700,644	-	4,700,644
5281 USD 316 Golden Plains	2,011,726	-	43,144	94,987	233,538	371,669	100,048	2,663	161,275	263,986	195,923	9,824	205,747	-	205,747
5283 USD 325 Phillipsburg	4,811,453	-	103,188	227,181	162,857	493,226	239,286	6,369	375,094	620,749	468,589	(64,414)	404,175	-	404,175
5284 USD 340 Jefferson West	6,650,838	-	142,636	314,031	265,680	722,347	330,763	8,804	121,819	461,386	647,727	46,971	694,698	-	694,698
5285 USD 344 Pleasanton	3,682,263	-	78,971	173,865	274,431	527,267	183,128	4,874	12,243	200,245	358,617	90,411	449,028	-	449,028
5286 USD 350 St John-Hudson	3,177,266	-	68,141	150,020	324,469	542,630	158,014	4,206	463,280	625,500	309,435	(31,443)	277,992	-	277,992
5287 USD 357 Belle Plaine	5,318,466	-	114,062	251,121	288,587	653,770	264,501	7,040	469,327	740,868	517,967	(70,373)	447,594	-	447,594
5288 USD 358 Oxford	3,162,887	-	67,832	149,341	149,470	366,643	157,298	4,187	92,992	254,477	308,034	20,198	328,232	-	328,232
5289 USD 366 Woodson	4,253,846	-	91,229	200,853	144,398	436,480	211,555	5,631	-	217,186	414,283	50,313	464,596	-	464,596
5291 USD 374 Sublette	5,879,231	-	126,088	277,598	72,135	475,821	292,389	7,783	240,840	541,012	572,580	(72,350)	500,230	-	500,230
5292 USD 375 Circle	15,373,066	-	329,698	725,866	-	1,055,564	764,542	20,351	723,222	1,508,115	1,497,187	(283,131)	1,214,056	-	1,214,056
5293 USD 388 Ellis	3,611,513	-	77,454	170,524	248,590	496,568	179,610	4,781	221,327	405,718	351,726	6,604	358,330	-	358,330
5294 USD 407 Russell County	8,039,581	-	172,421	379,603	171,062	723,086	399,829	10,643	71,358	481,830	782,977	41,513	824,490	-	824,490
5295 USD 411 Goessel	2,506,041	-	53,746	118,327	91,411	263,484	124,632	3,317	62,552	190,501	244,064	(11,942)	232,122	-	232,122
5296 USD 435 Abilene	12,823,285	-	275,014	605,474	420,942	1,301,430	637,735	16,975	65,601	720,311	1,248,863	105,921	1,354,784	-	1,354,784
5297 USD 461 Neodesha	6,326,312	-	135,677	298,708	552,504	986,889	314,624	8,375	554,930	877,929	616,121	(26,827)	589,294	-	589,294
5298 USD 468 Healy	912,436	-	19,568	43,082	46,121	108,771	45,378	1,208	156,268	202,854	88,862	(47,908)	40,954	-	40,954
5299 USD 471 Dexter	1,565,856	-	33,582	73,935	63,000	170,517	77,874	2,073	142,429	222,376	152,499	(19,556)	132,943	-	132,943
5300 USD 484 Fredonia	5,788,525	-	124,143	273,315	70,489	467,947	287,878	7,663	179,898	475,439	563,746	(45,757)	517,989	-	517,989
5302 USD 489 Hays	27,867,256	-	597,653	1,315,802	-	1,913,455	1,385,910	36,890	2,011,853	3,434,653	2,713,999	(643,966)	2,070,033	541	2,070,574
5303 USD 490 El Dorado	15,530,760	-	333,080	733,312	418,182	1,484,574	772,384	20,559	12,711,096	13,504,039	1,512,545	(4,278,601)	(2,766,056)	-	(2,766,056)
5304 USD 491 Eudora	12,715,110	-	272,694	600,366	335,148	1,208,208	632,355	16,832	255,402	904,589	1,238,328	65,780	1,304,108	-	1,304,108
5305 USD 492 Flinthills	2,783,534	-	59,697	131,429	286,370	477,496	138,432	3,685	90,327	232,444	271,089	87,082	358,171	-	358,171
5306 USD 495 Fort Larned	11,481,641	-	246,240	542,126	-	788,366	571,011	15,199	979,293	1,565,503	1,118,200	(261,515)	856,685	-	856,685
5307 USD 496 Pawnee Heights	1,653,807	-	35,468	78,087	274,384	387,939	82,248	2,189	45,545	129,982	161,065	63,401	224,466	-	224,466
5308 USD 497 Lawrence	95,039,737	-	2,038,265	4,487,468	10,246,904	16,772,637	4,726,570	125,811	16,985,339	21,837,720	9,255,944	(824,787)	8,431,157	-	8,431,157
5309 USD 499 Galena	7,421,571	-	159,166	350,423	338,227	847,816	369,094	9,825	246,758	625,677	722,789	79,615	802,404	-	802,404
5310 USD 502 Lewis	1,057,162	-	22,673	49,916	113,620	186,209	52,575	1,399	55,496	109,470	102,957	19,013	121,970	-	121,970
5312 USD 345 Seaman	36,959,969	-	792,660	1,745,130	1,593,371	4,131,161	1,838,114	48,927	666,917	2,553,958	3,599,541	335,486	3,935,027	-	3,935,027
5313 USD 438 Skyline	3,163,021	-	67,836	149,348	221,341	438,525	157,305	4,187	605,671	767,163	308,047	(118,366)	189,681	-	189,681
5314 USD 501 Topeka Public Schools	149,798,454	-	3,212,646	7,072,998	8,014,830	18,300,474	7,449,861	198,300	3,666,563	11,314,724	14,588,909	1,505,453	16,094,362	-	16,094,362

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5316 USD 208 Trego County	\$ 3,749,789	\$ -	\$ 80,420	\$ 177,053	\$ 311,883	\$ 569,356	\$ 186,487	\$ 4,964	\$ 356,760	\$ 548,211	\$ 365,193	\$ (37,953)	\$ 327,240	\$ -	\$ 327,240
5317 USD 246 Arma	4,977,344	-	106,747	235,014	112,303	454,064	247,536	6,589	51,306	305,431	484,745	17,142	501,887	-	501,887
5318 USD 247 Cherokee	6,141,002	-	131,703	289,958	105,077	526,738	305,408	8,129	478,858	792,395	598,074	(69,823)	528,251	-	528,251
5319 USD 248 Girard	8,588,924	-	184,202	405,541	967,838	1,557,581	427,149	11,370	272,802	711,321	836,477	144,284	980,761	-	980,761
5320 USD 426 Pike Valley	2,397,328	-	51,414	113,194	54,420	219,028	119,225	3,174	204,840	327,239	233,476	(30,010)	203,466	-	203,466
5321 USD 498 Valley Heights	4,390,913	-	94,169	207,325	427,564	729,058	218,371	5,813	-	224,184	427,632	142,132	569,764	-	569,764
5322 USD 504 Oswego	4,707,107	-	100,951	222,254	249,045	572,250	234,097	6,231	139,653	379,981	458,426	43,656	502,082	-	502,082
5324 USD 500 Kansas City	274,015,780	-	5,876,666	12,938,137	48,974,937	67,789,740	13,627,507	362,736	11,855,494	25,845,737	26,686,466	9,844,070	36,530,536	-	36,530,536
5329 USD 245 Leroy-Gridley	1,943,865	-	41,689	91,783	179,709	313,181	96,673	2,573	564,490	663,736	189,313	(162,999)	26,314	-	26,314
5330 USD 493 Columbus	10,946,879	-	234,771	516,876	236,379	988,026	544,416	14,491	214,446	773,353	1,066,119	66,793	1,132,912	-	1,132,912
5331 USD 503 Parsons	11,154,293	-	239,220	526,670	158,424	924,314	554,732	14,766	531,064	1,100,562	1,086,319	(132,314)	954,005	-	954,005
5332 USD 506 Labette County	12,474,974	-	267,544	589,028	458,439	1,315,011	620,412	16,514	341,132	978,058	1,214,941	88,297	1,303,238	-	1,303,238
5333 USD 505 Chetopa	4,224,350	-	90,597	199,460	186,404	476,461	210,088	5,592	440,052	655,732	411,410	(49,578)	361,832	-	361,832
5337 USD 207 Fort Leavenworth	16,920,781	-	362,891	798,944	1,660,704	2,822,539	841,514	22,399	598,654	1,462,567	1,647,919	372,941	2,020,860	-	2,020,860
5366 USD 508 Baxter Springs	8,522,474	-	182,776	402,404	458,402	1,043,582	423,844	11,282	1,023,435	1,458,561	830,006	(227,359)	602,647	-	602,647
5367 USD 507 Satanta	3,572,677	-	76,621	168,690	108,905	354,216	177,678	4,729	126,388	308,795	347,944	(7,602)	340,342	-	340,342
5368 USD 101 Erie-St Paul	5,092,440	-	109,215	240,449	349,026	698,690	253,260	6,741	193,203	453,204	495,954	81,101	577,055	-	577,055
5405 USD 511 Attica	1,857,459	-	39,836	87,703	339,784	467,323	92,376	2,459	65,579	160,414	180,898	68,081	248,979	-	248,979
5409 USD 200 Greeley Co	2,487,429	-	53,347	117,448	162,253	333,048	123,706	3,293	7,906	134,905	242,251	36,159	278,410	-	278,410
5410 USD 509 South Haven	1,862,901	-	39,953	87,960	350,700	478,613	92,647	2,466	745,540	840,653	181,428	(129,206)	52,222	-	52,222
5430 USD 512 Shawnee Mission	250,205,840	-	5,366,027	11,813,909	19,102,721	36,282,657	12,443,377	331,217	22,825,548	35,600,142	24,367,609	(3,189,585)	21,178,024	-	21,178,024
5436 USD 102 Cimarron-Ensign	5,420,729	-	116,255	255,949	96,274	468,478	269,587	7,176	504,364	781,127	527,926	(96,136)	431,790	-	431,790
5590 USD 103 Cheylin	1,481,398	-	31,770	69,947	119,875	221,592	73,674	1,961	145,572	221,207	144,274	(23,726)	120,548	-	120,548
5696 Kansas State H S Activities Assoc	2,450,340	-	52,552	115,697	253,374	421,623	121,862	3,244	193,047	318,153	238,639	35,021	273,660	-	273,660
9291 USD 105 Rawlins County	2,972,270	-	63,744	140,341	53,852	257,937	147,819	3,935	352,155	503,909	289,470	(54,570)	234,900	-	234,900
9302 USD 106 Western Plains	1,827,492	-	39,194	86,288	260,108	385,590	90,886	2,419	161,972	255,277	177,980	31,379	209,359	-	209,359
9332 USD 107 Rock Hills	2,812,224	-	60,312	132,784	243,925	437,021	139,859	3,723	404,495	548,077	273,883	(24,745)	249,138	-	249,138
9333 USD 108 Washington County	3,041,946	-	65,239	143,631	-	208,870	151,284	4,027	514,959	670,270	296,256	(174,616)	121,640	-	121,640
9335 USD 109 Republic County	4,082,983	-	87,566	192,785	238,902	519,253	203,057	5,405	233,449	441,911	397,643	(14,554)	383,089	-	383,089
9389 USD 110 Thunder Ridge	2,634,171	-	56,493	124,377	60,212	241,082	131,004	3,487	313,262	447,753	256,543	(77,368)	179,175	-	179,175
9410 USD 111 Doniphan West	3,421,433	-	73,378	161,549	1,500	236,427	170,157	4,529	251,667	426,353	333,214	(66,108)	267,106	-	267,106
9444 USD 114 Riverside	6,117,352	-	131,196	288,842	300,670	720,708	304,232	8,098	124,237	436,567	595,770	13,653	609,423	-	609,423
9445 USD 112 Central Plains	6,180,443	-	132,549	291,820	148,535	572,904	307,369	8,182	360,594	676,145	601,915	(82,506)	519,409	-	519,409

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9446 USD 113 Prairie Hills	\$ 9,464,540	\$ -	\$ 202,981	\$ 446,885	\$ -	\$ 649,866	\$ 470,696	\$ 12,529	\$ 853,970	\$ 1,337,195	\$ 921,754	\$ (290,739)	\$ 631,015	\$ -	\$ 631,015
9461 USD 115 Nemaha Central Schools	6,418,697	-	137,658	303,070	-	440,728	319,218	8,497	542,041	869,756	625,119	(184,143)	440,976	-	440,976
Other Employers Subtotal	\$ 4,580,258,821	\$ -	\$ 98,230,293	\$ 216,264,976	\$ 315,066,885	\$ 629,562,154	\$ 227,787,995	\$ 6,063,241	\$ 276,938,411	\$ 510,789,647	\$ 446,072,561	\$ 12,012,221	\$ 458,084,782	\$ 7,561	\$ 458,092,343
Total State/School Group	\$ 6,718,968,125	\$ -	\$ 144,098,019	\$ 317,247,900	\$ 357,340,109	\$ 818,686,028	\$ 334,151,493	\$ 8,894,419	\$ 357,340,109	\$ 700,386,021	\$ 654,361,990	\$ -	\$ 654,361,990	\$ 7,561	\$ 654,369,551

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Local Group:															
2 Allen County	\$ 3,030,980	\$ 14,660	\$ 95,077	\$ 163,231	\$ 102,043	\$ 375,011	\$ 104,805	\$ 22,164	\$ 254,945	\$ 381,914	\$ 288,742	\$ (95,773)	\$ 192,969	\$ -	\$ 192,969
3 Anderson County	2,670,199	12,915	83,760	143,801	186,857	427,333	92,330	19,526	-	111,856	254,372	55,625	309,997	-	309,997
4 Atchison County	3,867,782	18,707	121,326	208,296	137,283	485,612	133,740	28,283	1,571	163,594	368,458	36,704	405,162	-	405,162
5 Barber County	1,678,601	8,119	52,655	90,400	56,882	208,056	58,043	12,275	112,420	182,738	159,909	1,408	161,317	-	161,317
6 Barton County	5,840,636	28,249	183,211	314,542	163,542	689,544	201,957	42,709	306,085	550,751	556,399	(26,342)	530,057	-	530,057
7 Bourbon County	2,376,351	11,493	74,542	127,976	52,351	266,362	82,169	17,377	64,080	163,626	226,379	7,063	233,442	-	233,442
8 Brown County	2,107,546	10,193	66,111	113,500	-	189,804	72,875	15,411	100,598	188,884	200,772	(39,799)	160,973	-	160,973
9 Butler County	12,285,424	59,420	385,373	661,621	-	1,106,414	424,804	89,836	403,962	918,602	1,170,352	(168,324)	1,002,028	-	1,002,028
10 Chase County	1,575,094	7,618	49,408	84,825	68,998	210,849	54,463	11,518	106,102	172,083	150,049	(25,973)	124,076	-	124,076
11 Chautauqua County	1,355,653	6,557	42,524	73,007	26,290	148,378	46,876	9,913	96,109	152,898	129,144	(24,287)	104,857	-	104,857
12 Cherokee County	3,650,398	17,655	114,507	196,589	11,718	340,469	126,223	26,693	116,734	269,650	347,750	(30,767)	316,983	-	316,983
13 Cheyenne County	1,286,373	6,222	40,351	69,276	153,999	269,848	44,480	9,407	24,333	78,220	122,544	24,794	147,338	-	147,338
14 Clay County	2,792,202	13,505	87,586	150,372	47,025	298,488	96,549	20,418	118,499	235,466	265,995	(10,108)	255,887	-	255,887
15 Cloud County	2,867,739	13,870	89,956	154,440	39,999	298,265	99,160	20,970	72,344	192,474	273,191	(169)	273,022	-	273,022
16 Coffey County	5,484,200	26,525	172,031	295,347	162,746	656,649	189,632	40,103	69,264	298,999	522,444	66,619	589,063	-	589,063
17 Comanche County	1,120,149	5,418	35,138	60,325	17,001	117,882	38,732	8,191	66,497	113,420	106,709	(17,821)	88,888	-	88,888
18 Cowley County	4,107,371	19,866	128,841	221,199	99,950	469,856	142,024	30,035	164,745	336,804	391,282	8,474	399,756	-	399,756
19 Crawford County	10,571,944	51,132	331,625	569,343	25,294	977,394	365,556	77,307	279,673	722,536	1,007,120	(90,264)	916,856	-	916,856
20 Dickinson County	4,046,855	19,573	126,943	217,940	161,245	525,701	139,932	29,592	-	169,524	385,517	63,233	448,750	-	448,750
21 Doniphan County	1,945,044	9,407	61,013	104,749	45,680	220,849	67,256	14,223	52,377	133,856	185,292	3,247	188,539	-	188,539
22 Douglas County	14,612,425	70,674	458,368	786,939	1,041,960	2,357,941	505,267	106,852	-	612,119	1,392,030	326,300	1,718,330	-	1,718,330
23 Edwards County	1,268,398	6,135	39,787	68,308	38,746	152,976	43,859	9,275	43,200	96,334	120,832	3,147	123,979	-	123,979
24 Elk County	1,211,836	5,861	38,013	65,262	16,686	125,822	41,903	8,861	15,203	65,967	115,444	(3,269)	112,175	-	112,175
25 Ellis County	4,576,989	22,137	143,573	246,490	106,463	518,663	158,263	33,469	228,921	420,653	436,020	(50,612)	385,408	-	385,408
26 Ellsworth County	2,047,059	9,901	64,213	110,243	87,583	271,940	70,783	14,969	5,984	91,736	195,010	34,975	229,985	-	229,985
27 Finney County	11,475,418	55,502	359,965	617,998	393,804	1,427,269	396,796	83,913	236,170	716,879	1,093,188	32,189	1,125,377	-	1,125,377
28 Ford County	6,428,622	31,093	201,655	346,208	538,956	1,117,912	222,288	47,009	75,422	344,719	612,413	109,337	721,750	-	721,750
29 Franklin County	5,302,101	25,644	166,318	285,540	516,005	993,507	183,336	38,771	529,603	751,710	505,097	(13,022)	492,075	-	492,075
30 Geary County	8,230,313	39,807	258,172	443,236	770,572	1,511,787	284,587	60,184	13,429	358,200	784,048	196,612	980,660	-	980,660
31 Gove County	1,337,852	6,471	41,966	72,049	87,703	208,189	46,260	9,783	17,656	73,699	127,448	28,923	156,371	-	156,371
32 Graham County	1,595,648	7,717	50,053	85,932	28,059	171,761	55,174	11,668	55,490	122,332	152,007	(1,733)	150,274	-	150,274
33 Gray County	1,679,687	8,124	52,689	90,458	51,461	202,732	58,080	12,283	282,130	352,493	160,013	(50,649)	109,364	-	109,364
34 Greenwood County	1,648,285	7,972	51,704	88,767	26,235	174,678	56,994	12,053	30,600	99,647	157,021	1,676	158,697	-	158,697

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
35 Hamilton County	\$ 1,258,447	\$ 6,087	\$ 39,475	\$ 67,773	\$ 23,622	\$ 136,957	\$ 43,514	\$ 9,202	\$ 49,065	\$ 101,781	\$ 119,884	\$ 101	\$ 119,985	\$ -	\$ 119,985
36 Harper County	3,055,155	14,777	95,835	164,533	85,374	360,519	105,641	22,341	476,896	604,878	291,045	(78,599)	212,446	-	212,446
37 Harvey County	4,653,453	22,507	145,971	250,608	109,767	528,853	160,907	34,028	6,929	201,864	443,304	28,237	471,541	-	471,541
38 Jackson County	3,609,421	17,457	113,221	194,382	232,960	558,020	124,806	26,394	16,365	167,565	343,846	61,251	405,097	-	405,097
39 Jefferson County	5,797,516	28,040	181,858	312,220	-	522,118	200,466	42,394	186,827	429,687	552,291	(57,617)	494,674	-	494,674
40 Jewell County	2,012,093	9,732	63,116	108,359	52,327	233,534	69,574	14,713	-	84,287	191,679	23,751	215,430	-	215,430
41 Johnson County	111,156,575	537,599	3,486,795	5,986,231	1,960,474	11,971,099	3,843,572	812,834	-	4,656,406	10,589,168	643,687	11,232,855	-	11,232,855
42 Kearny County	1,664,710	8,052	52,219	89,651	28,042	177,964	57,562	12,173	104,670	174,405	158,586	(22,465)	136,121	-	136,121
43 Kingman County	2,378,813	11,505	74,620	128,109	140,805	355,039	82,254	17,395	-	99,649	226,614	42,580	269,194	-	269,194
44 Kiowa County	1,921,767	9,295	60,283	103,495	79,344	252,417	66,451	14,053	45,687	126,191	183,074	7,925	190,999	-	190,999
45 Labette County	2,775,270	13,423	87,056	149,460	16,401	266,340	95,963	20,294	117,607	233,864	264,382	(26,937)	237,445	-	237,445
46 Lane County	1,381,262	6,681	43,328	74,387	113,827	238,223	47,761	10,100	60,724	118,585	131,584	17,403	148,987	-	148,987
47 Leavenworth County	8,486,429	41,045	266,205	457,029	139,547	903,826	293,443	62,056	226,542	582,041	808,447	(10,564)	797,883	-	797,883
48 Lincoln County	1,631,033	7,889	51,163	87,838	80,300	227,190	56,398	11,927	37,815	106,140	155,378	3,569	158,947	-	158,947
49 Linn County	3,309,518	16,007	103,814	178,231	239,590	537,642	114,436	24,201	29,852	168,489	315,276	79,756	395,032	-	395,032
50 Logan County	911,093	4,407	28,580	49,066	22,040	104,093	31,504	6,662	16,045	54,211	86,794	1,258	88,052	-	88,052
51 Lyon County	8,402,418	40,639	263,570	452,505	560,298	1,317,012	290,538	61,442	23,707	375,687	800,444	136,301	936,745	-	936,745
52 McPherson County	6,222,377	30,095	195,186	335,101	107,804	668,186	215,157	45,501	85,676	346,334	592,765	13,260	606,025	-	606,025
53 Marion County	3,051,505	14,759	95,720	164,336	178,714	453,529	105,515	22,314	76,622	204,451	290,697	18,592	309,289	-	309,289
54 Marshall County	2,551,324	12,340	80,031	137,399	79,960	309,730	88,219	18,656	-	106,875	243,048	25,113	268,161	-	268,161
55 Meade County	1,972,521	9,540	61,874	106,228	60,322	237,964	68,206	14,424	20,158	102,788	187,909	7,150	195,059	-	195,059
56 Miami County	5,753,555	27,828	180,479	309,853	211,246	729,406	198,946	42,072	51,966	292,984	548,104	35,382	583,486	-	583,486
57 Mitchell County	3,079,503	14,894	96,599	165,844	126,620	403,957	106,483	22,519	13,042	142,044	293,364	28,617	321,981	-	321,981
58 Montgomery County	5,654,162	27,347	177,362	304,500	168,519	677,728	195,509	41,346	140,546	377,401	538,635	17,333	555,968	-	555,968
59 Morris County	1,542,113	7,459	48,374	83,049	38,923	177,805	53,323	11,277	-	64,600	146,907	12,453	159,360	-	159,360
60 Nemaha County	2,604,960	12,599	81,713	140,288	184,929	419,529	90,074	19,049	-	109,123	248,158	63,716	311,874	-	311,874
61 Neosho County	2,440,358	11,803	76,550	131,423	128,377	348,153	84,382	17,845	115,284	217,511	232,477	8,482	240,959	-	240,959
62 Ness County	1,518,112	7,342	47,620	81,757	27,733	164,452	52,493	11,101	88,598	152,192	144,621	(10,391)	134,230	-	134,230
63 Norton County	2,409,042	11,652	75,568	129,737	43,074	260,031	83,300	17,616	141,965	242,881	229,494	(25,210)	204,284	-	204,284
64 Osage County	2,941,089	14,225	92,257	158,390	151,231	416,103	101,697	21,507	292,253	415,457	280,178	(37,083)	243,095	-	243,095
65 Osborne County	1,608,800	7,781	50,465	86,640	3,437	148,323	55,629	11,764	56,160	123,553	153,260	(13,074)	140,186	-	140,186
66 Ottawa County	2,017,728	9,759	63,293	108,663	21,804	203,519	69,769	14,755	170,036	254,560	192,216	(44,873)	147,343	-	147,343
67 Pawnee County	2,379,711	11,510	74,648	128,157	95,634	309,949	82,285	17,401	131,774	231,460	226,700	1,475	228,175	-	228,175
68 Phillips County	2,333,274	11,285	73,191	125,656	48,678	258,810	80,680	17,062	2,941	100,683	222,276	16,475	238,751	-	238,751
69 Pratt County	3,751,384	18,144	117,675	202,027	43,624	381,470	129,715	27,432	87,031	244,178	357,370	(8,756)	348,614	-	348,614

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
70 Rawlins County	\$ 1,350,076	\$ 6,530	\$ 42,350	\$ 72,707	\$ 130,448	\$ 252,035	\$ 46,683	\$ 9,872	\$ 12,254	\$ 68,809	\$ 128,613	\$ 40,640	\$ 169,253	\$ -	\$ 169,253
71 Reno County	11,999,209	58,035	376,396	646,207	584,413	1,665,051	414,908	87,743	74,149	576,800	1,143,086	111,928	1,255,014	-	1,255,014
72 Republic County	2,212,632	10,702	69,406	119,159	97,781	297,048	76,508	16,180	77,800	170,488	210,783	5,151	215,934	-	215,934
73 Rice County	2,716,492	13,139	85,212	146,294	46,565	291,210	93,931	19,864	65,660	179,455	258,782	3,668	262,450	-	262,450
74 Riley County	9,186,018	44,429	288,150	494,705	179,103	1,006,387	317,633	67,172	158,346	543,151	875,092	38,130	913,222	-	913,222
75 Rooks County	2,073,725	10,030	65,049	111,679	24,864	211,622	71,705	15,164	63,229	150,098	197,550	(4,684)	192,866	-	192,866
76 Rush County	1,569,373	7,590	49,229	84,517	67,332	208,668	54,266	11,476	-	65,742	149,504	19,957	169,461	-	169,461
77 Russell County	2,326,712	11,253	72,985	125,303	57,547	267,088	80,453	17,014	180,769	278,236	221,651	(29,398)	192,253	-	192,253
78 Saline County	10,705,868	51,780	335,825	576,555	483,868	1,448,028	370,187	78,286	500,633	949,106	1,019,878	78,060	1,097,938	-	1,097,938
79 Scott County	1,375,236	6,651	43,138	74,062	99,217	223,068	47,553	10,056	47,326	104,935	131,010	31,272	162,282	-	162,282
80 Sedgwick County	78,873,375	381,478	2,474,126	4,247,655	2,024,772	9,128,031	2,727,277	576,756	1,988,295	5,292,328	7,513,752	(72,342)	7,441,410	-	7,441,410
81 Seward County	5,864,333	28,363	183,955	315,818	136,030	664,166	202,776	42,883	222,857	468,516	558,657	(890)	557,767	-	557,767
82 Shawnee County	32,646,784	157,899	1,024,075	1,758,163	46,151	2,986,288	1,128,858	238,727	1,016,176	2,383,761	3,110,046	(376,987)	2,733,059	-	2,733,059
83 Sheridan County	1,529,033	7,395	47,963	82,345	145,557	283,260	52,871	11,181	-	64,052	145,661	41,274	186,935	-	186,935
84 Sherman County	2,364,140	11,434	74,159	127,319	89,552	302,464	81,747	17,288	27,515	126,550	225,216	37,975	263,191	-	263,191
85 Smith County	1,983,776	9,595	62,228	106,834	88,003	266,660	68,595	14,506	80,440	163,541	188,981	16,460	205,441	-	205,441
86 Stanton County	1,867,581	9,033	58,583	100,577	3,988	172,181	64,577	13,657	193,792	272,026	177,912	(54,270)	123,642	-	123,642
87 Stevens County	2,575,050	12,454	80,775	138,677	37,756	269,662	89,040	18,830	179,637	287,507	245,308	(38,164)	207,144	-	207,144
88 Sumner County	5,238,470	25,336	164,322	282,113	1,454,711	1,926,482	181,135	38,306	1,618,756	1,838,197	499,035	72,003	571,038	-	571,038
89 Thomas County	2,381,594	11,519	74,707	128,259	211,765	426,250	82,351	17,415	-	99,766	226,879	75,748	302,627	-	302,627
90 Wabaunsee County	1,732,932	8,381	54,360	93,326	93,084	249,151	59,921	12,672	3,178	75,771	165,085	22,803	187,888	-	187,888
91 Wallace County	865,047	4,184	27,135	46,586	94,766	172,671	29,912	6,326	14,329	50,567	82,407	25,772	108,179	-	108,179
92 Washington County	2,045,147	9,892	64,153	110,140	178,094	362,279	70,717	14,955	23,380	109,052	194,828	29,669	224,497	-	224,497
93 Wichita County	1,175,581	5,686	36,876	63,310	79,800	185,672	40,649	8,596	2,303	51,548	111,990	25,341	137,331	-	137,331
94 Wilson County	2,197,278	10,627	68,925	118,332	42,716	240,600	75,977	16,067	195,140	287,184	209,320	(36,587)	172,733	-	172,733
95 Woodson County	1,576,296	7,624	49,446	84,890	219,683	361,643	54,505	11,527	33,813	99,845	150,163	44,789	194,952	-	194,952
97 City of Abilene	1,293,674	6,257	40,580	69,670	21,394	137,901	44,733	9,460	112,265	166,458	123,240	(27,571)	95,669	-	95,669
99 City of Alma	317,878	1,537	9,971	17,119	56,439	85,066	10,992	2,324	32,202	45,518	30,282	(1,264)	29,018	-	29,018
100 City of Alma	50,146	243	1,573	2,701	2,268	6,785	1,734	367	786	2,887	4,777	273	5,050	-	5,050
102 City of Altoona	52,463	254	1,645	2,825	18,097	22,821	1,814	384	13,611	15,809	4,998	4,216	9,214	-	9,214
103 City of Anthony	1,235,257	5,974	38,748	66,524	-	111,246	42,713	9,033	91,962	143,708	117,675	(30,604)	87,071	-	87,071
104 City of Arkansas City	2,480,321	11,996	77,803	133,575	113,126	336,500	85,764	18,137	224,074	327,975	236,284	(82,615)	153,669	-	153,669
105 City of Arma	380,625	1,841	11,939	20,498	2,537	36,815	13,161	2,783	28,795	44,739	36,260	(7,026)	29,234	-	29,234
106 City of Ashland	303,640	1,469	9,525	16,352	16,834	44,180	10,499	2,220	10,896	23,615	28,926	3,445	32,371	-	32,371
107 City of Atchison	2,092,309	10,120	65,632	112,679	538,749	727,180	72,348	15,300	570,539	658,187	199,321	(6,338)	192,983	588	193,571

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
108 City of Attica	\$ 262,721	\$ 1,271	\$ 8,241	\$ 14,149	\$ 48,008	\$ 71,669	\$ 9,084	\$ 1,921	\$ 25,594	\$ 36,599	\$ 25,028	\$ 8,202	\$ 33,230	\$ -	\$ 33,230
109 City of Axtell	82,330	398	2,582	4,434	1,198	8,612	2,847	602	4,351	7,800	7,843	(1,204)	6,639	-	6,639
110 City of Belle Plaine	281,391	1,361	8,827	15,154	-	25,342	9,730	2,058	33,513	45,301	26,806	(10,475)	16,331	-	16,331
111 City of Bucklin	94,005	455	2,949	5,063	9,390	17,857	3,250	687	15,590	19,527	8,955	(2,427)	6,528	-	6,528
112 City of Buhler	346,253	1,675	10,861	18,647	37,044	68,227	11,973	2,532	13,775	28,280	32,985	5,359	38,344	-	38,344
113 City of Burlingame	320,818	1,552	10,063	17,277	14,796	43,688	11,093	2,346	35,905	49,344	30,562	(11,205)	19,357	-	19,357
114 City of Burlington	1,484,913	7,182	46,579	79,969	61,333	195,063	51,345	10,858	9,054	71,257	141,458	13,682	155,140	-	155,140
116 City of Burrton	218,673	1,058	6,860	11,776	8,638	28,332	7,561	1,599	13,794	22,954	20,832	(1,117)	19,715	-	19,715
117 City of Caney	615,478	2,977	19,307	33,146	90,106	145,536	21,282	4,501	120,686	146,469	58,633	(1,828)	56,805	-	56,805
118 City of Cawker City	177,132	857	5,556	9,539	9,735	25,687	6,125	1,295	13,040	20,460	16,874	2,000	18,874	-	18,874
119 City of Cedar Vale	121,424	587	3,809	6,539	9,129	20,064	4,199	888	2,478	7,565	11,567	1,765	13,332	-	13,332
120 City of Chanute	5,147,797	24,898	161,477	277,230	130,763	594,368	178,000	37,643	161,279	376,922	490,397	21,387	511,784	3,217	515,001
122 City of Cherryvale	719,303	3,479	22,563	38,737	34,737	99,516	24,872	5,260	3,616	33,748	68,523	9,097	77,620	-	77,620
123 City of Chetopa	414,534	2,005	13,004	22,324	11,824	49,157	14,334	3,031	31,741	49,106	39,490	(8,765)	30,725	-	30,725
124 City of Cimarron	506,539	2,450	15,889	27,279	39,410	85,028	17,515	3,704	26,134	47,353	48,255	3,358	51,613	-	51,613
125 City of Clay Center	1,108,242	5,360	34,764	59,683	-	99,807	38,321	8,104	725,552	771,977	105,575	(233,731)	(128,156)	-	(128,156)
126 City of Coffeyville	4,617,097	22,331	144,830	248,650	185,106	600,917	159,650	33,762	424,249	617,661	439,841	(93,572)	346,269	-	346,269
127 City of Colby	2,474,382	11,968	77,618	133,256	24,360	247,202	85,559	18,094	25,429	129,082	235,718	1,906	237,624	-	237,624
128 City of Colony	43,092	208	1,351	2,321	16,984	20,864	1,490	315	19,614	21,419	4,105	(868)	3,237	-	3,237
129 City of Council Grove	731,557	3,538	22,948	39,397	28,849	94,732	25,296	5,349	36,444	67,089	69,691	(7,937)	61,754	-	61,754
130 City of Dodge City	5,034,542	24,350	157,925	271,131	51,961	505,367	174,084	36,815	322,617	533,516	479,608	(69,815)	409,793	-	409,793
133 City of Edna	77,029	373	2,416	4,148	6,520	13,457	2,663	563	31,852	35,078	7,338	(9,192)	(1,854)	-	(1,854)
134 City of Effingham	91,933	445	2,884	4,951	3,620	11,900	3,179	672	543	4,394	8,758	930	9,688	-	9,688
135 City of El Dorado	3,608,957	17,455	113,207	194,357	122,322	447,341	124,790	26,390	58,840	210,020	343,802	20,451	364,253	-	364,253
137 City of Ellinwood	907,602	4,390	28,470	48,878	16,265	98,003	31,383	6,637	69,720	107,740	86,461	(15,157)	71,304	-	71,304
138 City of Ellis	632,019	3,057	19,825	34,037	70,147	127,066	21,854	4,622	-	26,476	60,208	23,832	84,040	-	84,040
139 City of Ellsworth	871,840	4,217	27,348	46,952	24,660	103,177	30,146	6,375	12,252	48,773	83,054	4,080	87,134	-	87,134
140 City of Enterprise	213,126	1,031	6,685	11,478	58,593	77,787	7,369	1,558	32,096	41,023	20,303	2,048	22,351	-	22,351
141 City of Erie	275,207	1,331	8,633	14,821	3,788	28,573	9,516	2,012	19,573	31,101	26,217	(6,235)	19,982	-	19,982
142 City of Eudora	1,347,136	6,516	42,257	72,549	104,719	226,041	46,581	9,851	-	56,432	128,333	36,796	165,129	-	165,129
143 City of Florence	147,250	712	4,619	7,930	33,566	46,827	5,092	1,077	2,809	8,978	14,028	7,420	21,448	-	21,448
144 City of Fort Scott	1,960,644	9,483	61,502	105,589	174,286	350,860	67,795	14,337	-	82,132	186,778	49,987	236,765	-	236,765
145 City of Fredonia	888,497	4,297	27,870	47,849	3,682	83,698	30,722	6,497	42,309	79,528	84,641	(12,760)	71,881	-	71,881
146 City of Frontenac	894,682	4,327	28,064	48,182	83,956	164,529	30,936	6,542	96,527	134,005	85,231	(932)	84,299	-	84,299
147 City of Garden City	8,548,162	41,344	268,142	460,354	475,751	1,245,591	295,578	62,508	695	358,781	814,328	127,534	941,862	-	941,862
148 City of Garnett	2,127,072	10,288	66,723	114,552	37,294	228,857	73,550	15,554	48,822	137,926	202,632	(7,737)	194,895	-	194,895

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
149 City of Gas	\$ 128,145	\$ 620	\$ 4,019	\$ 6,901	\$ 12,786	\$ 24,326	\$ 4,431	\$ 937	\$ 981	\$ 6,349	\$ 12,208	\$ 4,487	\$ 16,695	\$ -	\$ 16,695
150 City of Geneseo	39,789	192	1,249	2,143	16,401	19,985	1,376	291	17,497	19,164	3,790	(3,596)	194	-	194
151 City of Girard	707,266	3,421	22,185	38,089	1,323	65,018	24,456	5,172	91,169	120,797	67,377	(33,980)	33,397	-	33,397
152 City of Glasco	93,107	450	2,920	5,014	1,643	10,027	3,219	681	120	4,020	8,870	561	9,431	-	9,431
153 City of Goodland	1,998,289	9,665	62,683	107,616	161,563	341,527	69,097	14,612	28,453	112,162	190,364	36,591	226,955	-	226,955
155 City of Greensburg	490,708	2,373	15,393	26,427	4,346	48,539	16,968	3,588	46,488	67,044	46,747	(11,779)	34,968	-	34,968
156 City of Grenola	30,229	146	948	1,628	1,143	3,865	1,045	221	3,874	5,140	2,880	(699)	2,181	-	2,181
158 City of Hanover	64,601	312	2,026	3,479	4,944	10,761	2,234	472	4,231	6,937	6,154	894	7,048	-	7,048
159 City of Harper	384,927	1,862	12,075	20,730	22,198	56,865	13,310	2,815	18,045	34,170	36,669	5,831	42,500	-	42,500
160 City of Hays	4,436,228	21,456	139,158	238,909	-	399,523	153,396	32,440	212,335	398,171	422,611	(64,705)	357,906	-	357,906
162 City of Hesston	1,409,000	6,815	44,198	75,880	61,041	187,934	48,720	10,303	21,257	80,280	134,226	11,752	145,978	-	145,978
163 City of Hillsboro	1,064,093	5,147	33,379	57,306	1,010	96,842	36,794	7,781	36,426	81,001	101,369	(10,465)	90,904	-	90,904
164 City of Hoisington	1,181,636	5,715	37,066	63,636	45,491	151,908	40,858	8,641	39,161	88,660	112,567	959	113,526	-	113,526
165 City of Holton	1,640,912	7,936	51,473	88,370	-	147,779	56,739	11,999	106,407	175,145	156,319	(28,697)	127,622	-	127,622
166 City of Holyrood	135,300	654	4,244	7,286	14,705	26,889	4,678	989	1,162	6,829	12,889	6,307	19,196	-	19,196
167 City of Horton	614,174	2,971	19,265	33,076	28,411	83,723	21,237	4,491	22,058	47,786	58,508	(4,970)	53,538	-	53,538
168 City of Hugoton	1,407,855	6,809	44,162	75,819	83,749	210,539	48,681	10,295	-	58,976	134,117	29,181	163,298	-	163,298
169 City of Humboldt	820,347	3,968	25,733	44,179	50,834	124,714	28,366	5,999	-	34,365	78,149	17,830	95,979	-	95,979
170 City of Hutchinson	8,790,228	42,515	275,735	473,390	109,479	901,119	303,948	64,278	367,708	735,934	837,388	(101,334)	736,054	-	736,054
172 City of Iola	4,383,548	21,201	137,504	236,072	253,934	648,711	151,574	32,054	10,042	193,670	417,592	104,796	522,388	-	522,388
173 City of Jamestown	83,576	404	2,622	4,501	1,919	9,446	2,890	611	2,911	6,412	7,962	(756)	7,206	-	7,206
174 City of Jetmore	282,434	1,366	8,860	15,210	22,742	48,178	9,766	2,065	5,140	16,971	26,906	8,769	35,675	-	35,675
176 City of Johnson City	433,305	2,096	13,593	23,335	29,004	68,028	14,983	3,169	22,407	40,559	41,278	(1,733)	39,545	-	39,545
177 City of Junction City	2,968,813	14,359	93,127	159,883	44,187	311,556	102,655	21,709	151,211	275,575	282,819	(30,494)	252,325	-	252,325
179 City of Kingman	1,391,155	6,728	43,639	74,919	40,862	166,148	48,103	10,173	35,750	94,026	132,526	(3,102)	129,424	-	129,424
180 City of Kinsley	360,723	1,745	11,316	19,426	19,706	52,193	12,473	2,638	24,882	39,993	34,364	905	35,269	-	35,269
182 City of La Crosse	389,519	1,884	12,218	20,977	17,855	52,934	13,469	2,848	35,112	51,429	37,107	(11,841)	25,266	-	25,266
184 City of Lakin	460,421	2,227	14,442	24,796	5,494	46,959	15,920	3,367	163,712	182,999	43,861	(43,378)	483	-	483
185 City of Larned	1,963,468	9,496	61,591	105,741	69,060	245,888	67,893	14,358	174,677	256,928	187,047	(8,062)	178,985	-	178,985
186 City of Lawrence	24,948,735	120,667	782,600	1,343,592	877,548	3,124,407	862,675	182,436	-	1,045,111	2,376,703	255,944	2,632,647	-	2,632,647
187 City of Leavenworth	4,762,421	23,034	149,390	256,476	145,804	574,704	164,675	34,825	428,076	627,576	453,685	(81,643)	372,042	-	372,042
188 City of Liberal	5,056,095	24,454	158,602	272,291	206,036	661,383	174,829	36,972	170,655	382,456	481,661	(4,552)	477,109	-	477,109
189 City of Lindsborg	1,283,578	6,208	40,264	69,126	3,468	119,066	44,383	9,386	13,879	67,648	122,278	(2,087)	120,191	-	120,191
190 City of Lucas	133,794	647	4,197	7,205	20,866	32,915	4,626	978	7,891	13,495	12,746	4,347	17,093	-	17,093
191 City of Lyons	911,412	4,408	28,589	49,083	27,539	109,619	31,515	6,665	75,134	113,314	86,824	(8,148)	78,676	-	78,676

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
192 City of Madison	\$ 132,983	\$ 643	\$ 4,171	\$ 7,162	\$ 17,558	\$ 29,534	\$ 4,598	\$ 972	\$ 1,972	\$ 7,542	\$ 12,668	\$ 5,669	\$ 18,337	\$ -	\$ 18,337
193 City of Marion	662,205	3,203	20,772	35,662	50,272	109,909	22,898	4,842	29,238	56,978	63,084	4,579	67,663	-	67,663
194 City of Marysville	1,136,444	5,497	35,649	61,202	-	102,348	39,296	8,310	40,129	87,735	108,262	(11,470)	96,792	-	96,792
195 City of Mayetta	26,333	127	826	1,418	689	3,060	911	193	1,544	2,648	2,509	(289)	2,220	-	2,220
196 City of McCune	55,389	268	1,738	2,983	3,402	8,391	1,915	405	7,167	9,487	5,277	(1,935)	3,342	-	3,342
197 City of Meade	598,009	2,892	18,758	32,205	40,977	94,832	20,678	4,373	43,366	68,417	56,968	(2,758)	54,210	-	54,210
198 City of Miltonvale	79,506	385	2,494	4,282	1,458	8,619	2,749	581	2,316	5,646	7,574	(379)	7,195	-	7,195
199 City of Minneapolis	762,931	3,690	23,932	41,087	16,938	85,647	26,381	5,579	90,285	122,245	72,679	(15,384)	57,295	-	57,295
200 City of Minneola	125,407	607	3,933	6,754	11,967	23,261	4,336	917	15,970	21,223	11,947	(1,536)	10,411	-	10,411
201 City of Montezuma	310,375	1,501	9,736	16,715	28,548	56,500	10,732	2,270	1,444	14,446	29,567	8,553	38,120	-	38,120
202 City of Moran	174,611	845	5,477	9,404	2,032	17,758	6,038	1,277	1,196	8,511	16,634	(35)	16,599	-	16,599
203 City of Morrill	51,666	250	1,620	2,782	1,295	5,947	1,787	378	2,517	4,682	4,922	3	4,925	-	4,925
205 City of Mulvane	3,579,380	17,312	112,279	192,764	454,277	776,632	123,768	26,174	152,640	302,582	340,984	122,485	463,469	-	463,469
206 City of Natoma	38,210	185	1,199	2,058	708	4,150	1,321	279	3,676	5,276	3,640	(687)	2,953	-	2,953
207 City of Neodesha	1,668,404	8,069	52,335	89,850	69,130	219,384	57,690	12,200	109,432	179,322	158,938	(20,621)	138,317	-	138,317
208 City of Newton	4,822,734	23,326	151,281	259,724	96,776	531,107	166,760	35,266	394,548	596,574	459,430	(46,981)	412,449	-	412,449
209 City of Norton	1,265,342	6,120	39,692	68,144	16,899	130,855	43,753	9,253	49,890	102,896	120,541	(19,542)	100,999	-	100,999
210 City of Oberlin	655,890	3,172	20,575	35,322	68,031	127,100	22,679	4,796	6,804	34,279	62,482	16,136	78,618	-	78,618
211 City of Olathe	27,161,932	131,371	852,025	1,462,782	1,337,820	3,783,998	939,203	198,620	2,987	1,140,810	2,587,540	454,935	3,042,475	-	3,042,475
212 City of Osage City	1,223,829	5,919	38,389	65,908	52,164	162,380	42,317	8,949	4,555	55,821	116,586	12,827	129,413	-	129,413
213 City of Osawatomie	1,876,445	9,076	58,861	101,054	74,798	243,789	64,884	13,721	106,003	184,608	178,757	(4,002)	174,755	-	174,755
214 City of Oswego	370,660	1,793	11,627	19,962	6,759	40,141	12,817	2,710	36,385	51,912	35,310	(11,075)	24,235	-	24,235
215 City of Ottawa	4,719,141	22,825	148,032	254,145	90,491	515,493	163,178	34,508	31,130	228,816	449,562	22,069	471,631	-	471,631
216 City of Oxford	263,851	1,276	8,277	14,209	11,801	35,563	9,123	1,929	14,100	25,152	25,135	(840)	24,295	-	24,295
217 City of Paola	1,407,508	6,808	44,151	75,800	21,277	148,036	48,669	10,292	56,045	115,006	134,084	(13,364)	120,720	-	120,720
218 City of Parsons	2,285,055	11,052	71,678	123,060	63,652	269,442	79,012	16,709	140,169	235,890	217,682	(11,288)	206,394	-	206,394
219 City of Peabody	252,104	1,219	7,908	13,577	21,788	44,492	8,717	1,843	20,706	31,266	24,016	(5,185)	18,831	-	18,831
220 City of Phillipsburg	734,526	3,553	23,040	39,557	26,259	92,409	25,398	5,371	5,901	36,670	69,974	6,060	76,034	-	76,034
221 City of Pittsburg	5,171,160	25,011	162,211	278,488	97,474	563,184	178,808	37,814	56,129	272,751	492,623	11,279	503,902	-	503,902
222 City of Pratt	3,746,764	18,122	117,530	201,779	1,939	339,370	129,555	27,398	84,973	241,926	356,930	(20,870)	336,060	-	336,060
224 City of Riley	104,347	505	3,273	5,620	960	10,358	3,608	763	1,240	5,611	9,940	(23)	9,917	-	9,917
225 City of Russell	2,727,992	13,194	85,573	146,914	54,259	299,940	94,328	19,948	-	114,276	259,878	17,468	277,346	-	277,346
226 City of Sabetha	1,343,529	6,498	42,145	72,355	95,667	216,665	46,456	9,824	38,640	94,920	127,989	25,171	153,160	-	153,160
228 City of Sedan	275,902	1,334	8,655	14,858	31,714	56,561	9,540	2,018	763	12,321	26,283	8,143	34,426	-	34,426
229 City of Seneca	634,786	3,070	19,912	34,186	-	57,168	21,950	4,642	64,073	90,665	60,472	(23,394)	37,078	-	37,078

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
230 City of Sharon Springs	\$ 216,399	\$ 1,047	\$ 6,788	\$ 11,654	\$ 22,905	\$ 42,394	\$ 7,483	\$ 1,582	\$ -	\$ 9,065	\$ 20,615	\$ 7,074	\$ 27,689	\$ -	\$ 27,689
231 City of Solomon	200,553	970	6,291	10,801	12,476	30,538	6,935	1,467	2,213	10,615	19,105	2,842	21,947	-	21,947
232 City of Stafford	438,578	2,121	13,758	23,619	36,249	75,747	15,165	3,207	3,428	21,800	41,780	12,869	54,649	-	54,649
233 City of St John	429,829	2,079	13,483	23,148	30,812	69,522	14,863	3,143	19,186	37,192	40,947	(1,791)	39,156	-	39,156
234 City of St Marys	806,804	3,902	25,308	43,450	5,942	78,602	27,898	5,900	50,783	84,581	76,859	(13,921)	62,938	-	62,938
235 City of Topeka	23,855,151	115,378	748,297	1,284,698	271,669	2,420,042	824,861	174,439	455,790	1,455,090	2,272,525	(113,690)	2,158,835	-	2,158,835
237 City of Ulysses	1,570,517	7,596	49,264	84,579	57,960	199,399	54,305	11,484	32,647	98,436	149,613	7,653	157,266	-	157,266
239 City of Wakeeney	594,678	2,876	18,654	32,026	16,286	69,842	20,563	4,349	17,076	41,988	56,651	(492)	56,159	-	56,159
240 City of Wakefield	67,136	325	2,106	3,616	8,355	14,402	2,321	491	5,920	8,732	6,396	977	7,373	-	7,373
242 City of Wamego	1,482,871	7,172	46,516	79,859	16,118	149,665	51,275	10,843	54,989	117,107	141,263	(5,092)	136,171	-	136,171
243 City of Washington	300,511	1,453	9,427	16,184	25,888	52,952	10,391	2,197	16,424	29,012	28,628	715	29,343	-	29,343
244 City of Waterville	177,219	857	5,559	9,544	12,315	28,275	6,128	1,296	22,256	29,680	16,882	(2,695)	14,187	-	14,187
245 City of Waverly	83,083	402	2,607	4,474	13,927	21,410	2,873	608	599	4,080	7,915	3,230	11,145	-	11,145
246 City of Wellington	3,279,448	15,861	102,871	176,612	5,301	300,645	113,396	23,981	124,891	262,268	312,412	(41,374)	271,038	-	271,038
247 City of Wilson	144,078	697	4,519	7,759	10,867	23,842	4,982	1,054	8,149	14,185	13,725	2,159	15,884	-	15,884
248 City of Winfield	5,592,197	27,047	175,418	301,163	68,655	572,283	193,367	40,893	94,076	328,336	532,732	(24,345)	508,387	-	508,387
249 City of Yates Center	316,473	1,531	9,927	17,043	17,471	45,972	10,943	2,314	9,289	22,546	30,148	999	31,147	-	31,147
252 Mission Twp Brown County	31,881	154	1,000	1,717	-	2,871	1,102	233	1,128	2,463	3,037	(348)	2,689	-	2,689
259 William Newton Memorial Hospital	11,746,106	56,811	368,456	632,576	772,744	1,830,587	406,156	85,893	-	492,049	1,118,975	273,271	1,392,246	-	1,392,246
260 Anthony Public Library	34,444	167	1,081	1,855	433	3,536	1,191	252	8,653	10,096	3,281	(3,068)	213	-	213
261 Arkansas City Public Library	123,640	598	3,878	6,659	25,762	36,897	4,275	904	12,797	17,976	11,778	3,832	15,610	-	15,610
262 Cherryvale Public Library	45,583	220	1,430	2,455	41,149	45,254	1,576	333	13,586	15,495	4,342	7,553	11,895	-	11,895
263 Clay Center Carnegie Library	52,767	255	1,655	2,842	11,430	16,182	1,825	386	12,736	14,947	5,027	112	5,139	-	5,139
264 Dodge City Public Library	544,272	2,632	17,073	29,311	10,756	59,772	18,820	3,980	19,275	42,075	51,849	(1,726)	50,123	-	50,123
266 Emporia Public Library	327,394	1,583	10,270	17,632	5,656	35,141	11,321	2,394	21,923	35,638	31,189	(4,067)	27,122	-	27,122
268 Harper Public Library	14,151	68	444	762	3,340	4,614	489	103	3,385	3,977	1,348	357	1,705	-	1,705
269 Hutchinson Public Library	957,516	4,631	30,036	51,566	26,556	112,789	33,109	7,002	707	40,818	91,216	7,863	99,079	-	99,079
270 Independence Public Library	234,708	1,135	7,362	12,640	50,307	71,444	8,116	1,716	39,357	49,189	22,359	4,044	26,403	-	26,403
271 Lawrence Public Library	1,822,287	8,814	57,162	98,138	173,775	337,889	63,011	13,325	9,381	85,717	173,597	59,742	233,339	-	233,339
274 Minneapolis Public Library	24,088	117	755	1,297	220	2,389	833	176	1,292	2,301	2,295	(252)	2,043	-	2,043
275 Newton Public Library	265,169	1,283	8,318	14,280	11,284	35,165	9,169	1,939	15,172	26,280	25,261	65	25,326	-	25,326
276 Norton Public Library	72,278	350	2,267	3,892	12,200	18,709	2,499	529	10,543	13,571	6,885	2,509	9,394	-	9,394
277 Parsons Public Library	176,871	855	5,548	9,525	8,306	24,234	6,116	1,293	19,662	27,071	16,849	(3,158)	13,691	-	13,691
280 Topeka/Shawnee County Public Library	6,459,605	31,242	202,627	347,876	28,834	610,579	223,360	47,235	168,779	439,374	615,364	(27,773)	587,591	-	587,591
281 Wichita County Library	15,933	77	500	858	977	2,412	551	117	9,982	10,650	1,518	(2,496)	(978)	-	(978)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
282 Winfield Public Library	\$ 171,077	\$ 827	\$ 5,366	\$ 9,213	\$ 22,489	\$ 37,895	\$ 5,915	\$ 1,251	\$ 10,691	\$ 17,857	\$ 16,297	\$ 1,947	\$ 18,244	\$ -	\$ 18,244
289 Highland Cemetery Dist 9	25,840	125	811	1,392	1,105	3,433	894	189	3,068	4,151	2,462	(409)	2,053	-	2,053
295 Leavenworth Waterworks Board	1,577,643	7,630	49,488	84,963	10,735	152,816	54,552	11,536	60,003	126,091	150,292	(10,365)	139,927	-	139,927
297 Clark County	910,325	4,403	28,556	49,025	37,916	119,900	31,477	6,657	11,244	49,378	86,721	9,983	96,704	-	96,704
298 Grant Co	2,708,902	13,102	84,974	145,885	-	243,961	93,668	19,809	129,176	242,653	258,059	(53,963)	204,096	-	204,096
299 Decatur County	1,118,599	5,410	35,089	60,241	68,822	169,562	38,679	8,180	8,572	55,431	106,562	26,739	133,301	-	133,301
300 Morton County	1,761,742	8,521	55,263	94,877	73,773	232,434	60,917	12,883	160,990	234,790	167,830	(7,461)	160,369	-	160,369
301 Pottawatomie County	4,964,161	24,010	155,718	267,340	463,157	910,225	171,650	36,300	-	207,950	472,903	143,623	616,526	-	616,526
302 Stafford County	1,623,472	7,852	50,926	87,431	74,177	220,386	56,136	11,872	44,749	112,757	154,658	22,463	177,121	-	177,121
303 Trego County	1,734,540	8,389	54,410	93,412	58,989	215,200	59,977	12,684	33,123	105,784	165,238	15,210	180,448	-	180,448
304 City of Augusta	2,341,052	11,323	73,435	126,075	-	210,833	80,949	17,119	618,891	716,959	223,017	(189,402)	33,615	-	33,615
307 City of Bonner Springs	2,415,387	11,682	75,766	130,078	92,012	309,538	83,519	17,662	42,227	143,408	230,098	18,238	248,336	-	248,336
308 City of Centralia	73,625	356	2,309	3,965	12,728	19,358	2,546	538	15,108	18,192	7,014	229	7,243	-	7,243
309 City of Clifton	81,476	394	2,556	4,388	8,031	15,369	2,817	596	13,049	16,462	7,762	(2,700)	5,062	-	5,062
310 City of Douglass	298,367	1,443	9,359	16,068	12,328	39,198	10,317	2,182	13,684	26,183	28,424	906	29,330	-	29,330
311 City of Elkhart	469,473	2,271	14,726	25,283	8,671	50,951	16,233	3,433	34,559	54,225	44,724	(4,380)	40,344	-	40,344
314 City of Herington	777,980	3,763	24,404	41,897	68,127	138,191	26,901	5,689	77,307	109,897	74,113	(8,872)	65,241	-	65,241
315 City of Hiawatha	913,237	4,417	28,646	49,182	68,618	150,863	31,578	6,678	-	38,256	86,998	24,074	111,072	-	111,072
316 City of Independence	4,057,182	19,623	127,267	218,496	219,386	584,772	140,289	29,668	-	169,957	386,501	69,114	455,615	-	455,615
317 City of La Cygne	340,561	1,647	10,682	18,341	29,533	60,203	11,776	2,490	6,631	20,897	32,443	3,536	35,979	-	35,979
318 City of Manhattan	12,200,950	59,011	382,724	657,071	430,457	1,529,263	421,883	89,219	-	511,102	1,162,305	146,458	1,308,763	-	1,308,763
319 City of McPherson	6,870,430	33,229	215,514	370,001	134,400	753,144	237,565	50,240	60,272	348,077	654,501	23,121	677,622	-	677,622
320 City of Mount Hope	161,575	781	5,068	8,701	12,256	26,806	5,587	1,182	14,246	21,015	15,392	(3,814)	11,578	-	11,578
321 City of St Francis	435,782	2,108	13,670	23,469	18,579	57,826	15,068	3,187	28,640	46,895	41,514	(7,655)	33,859	-	33,859
322 City of Salina	11,753,247	56,846	368,680	632,961	576,693	1,635,180	406,403	85,945	310,651	802,999	1,119,655	18,936	1,138,591	-	1,138,591
323 City of Sedgwick	332,826	1,610	10,440	17,924	17,378	47,352	11,508	2,434	77,659	91,601	31,706	(12,896)	18,810	-	18,810
324 City of Stockton	1,623,023	7,850	50,912	87,406	161,535	307,703	56,121	11,868	18,336	86,325	154,615	36,795	191,410	-	191,410
338 Newman Regional Health Center	20,827,835	100,736	653,335	1,121,665	1,528,930	3,404,666	720,183	152,302	319,766	1,192,251	1,984,132	370,116	2,354,248	-	2,354,248
341 Pioneer Memorial Library	136,676	661	4,288	7,361	424	12,734	4,726	999	3,824	9,549	13,020	(1,250)	11,770	-	11,770
342 Council Grove Public Library	42,353	205	1,329	2,281	9,093	12,908	1,464	310	5,371	7,145	4,035	1,389	5,424	-	5,424
343 Bradford Memorial Library	203,827	986	6,393	10,977	5,926	24,282	7,048	1,490	14,018	22,556	19,417	(5,534)	13,883	-	13,883
345 Fort Scott Public Library	115,775	560	3,631	6,235	1,771	12,197	4,003	847	12,133	16,983	11,029	(3,050)	7,979	-	7,979
348 Girard Public Library	98,524	477	3,091	5,306	3,847	12,721	3,407	720	5,395	9,522	9,386	(342)	9,044	-	9,044
349 Hillsboro Public Library	31,431	152	986	1,693	3,239	6,070	1,087	230	2,083	3,400	2,994	306	3,300	-	3,300
350 Jordaan Memorial Library	64,340	311	2,018	3,465	3,406	9,200	2,225	470	9,663	12,358	6,129	(3,941)	2,188	-	2,188

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
351 Meade Public Library	\$ 40,093	\$ 194	\$ 1,257	\$ 2,159	\$ 1,603	\$ 5,213	\$ 1,386	\$ 293	\$ 3,986	\$ 5,665	\$ 3,819	\$ (368)	\$ 3,451	\$ -	\$ 3,451
352 Ottawa Library	358,913	1,736	11,259	19,329	41,636	73,960	12,410	2,625	9,753	24,788	34,191	8,821	43,012	-	43,012
353 Salina Public Library	1,049,884	5,078	32,933	56,541	10,963	105,515	36,303	7,677	3,035	47,015	100,016	2,421	102,437	-	102,437
354 Stockton Public Library	25,478	123	800	1,372	791	3,086	881	186	2,110	3,177	2,427	(859)	1,568	-	1,568
355 Wellington Public Library	106,360	514	3,336	5,728	16,789	26,367	3,678	778	5,112	9,568	10,132	4,244	14,376	-	14,376
361 Garden City Recreation Commission	433,320	2,096	13,593	23,336	801	39,826	14,983	3,169	140,065	158,217	41,280	(33,023)	8,257	-	8,257
362 Lawrence/Douglas County Health Dept	1,805,920	8,734	56,649	97,256	98,428	261,067	62,445	13,206	-	75,651	172,038	29,309	201,347	-	201,347
366 City of Concordia	1,178,463	5,700	36,967	63,465	7,419	113,551	40,749	8,617	136,573	185,939	112,265	(54,050)	58,215	-	58,215
367 City of Eureka	496,096	2,399	15,562	26,717	8,277	52,955	17,154	3,628	11,406	32,188	47,260	(2,523)	44,737	-	44,737
368 City of Howard	192,876	933	6,051	10,387	-	17,371	6,669	1,410	535,977	544,056	18,374	(151,726)	(133,352)	-	(133,352)
370 City of Lenora	50,957	246	1,598	2,744	3,285	7,873	1,762	373	4,167	6,302	4,854	(70)	4,784	-	4,784
371 City of Pomona	130,361	631	4,090	7,020	881	12,622	4,508	953	12,139	17,600	12,419	(3,962)	8,457	-	8,457
373 City of Syracuse	309,086	1,495	9,696	16,646	5,194	33,031	10,688	2,260	19,588	32,536	29,445	(5,790)	23,655	-	23,655
374 City of Turon	76,884	372	2,412	4,141	41,789	48,714	2,658	562	38,344	41,564	7,324	3,236	10,560	-	10,560
375 Eudora Twp Douglas County	32,474	157	1,019	1,749	471	3,396	1,123	237	2,241	3,601	3,094	(436)	2,658	-	2,658
378 Norton County Hospital	5,570,456	26,942	174,736	299,992	550,389	1,052,059	192,615	40,734	-	233,349	530,661	156,060	686,721	-	686,721
380 Haskell County	2,374,786	11,486	74,493	127,892	145,040	358,911	82,115	17,365	97,956	197,436	226,230	25,939	252,169	-	252,169
381 Hodgeman County	1,217,905	5,891	38,203	65,589	12,103	121,786	42,113	8,906	33,578	84,597	116,022	(3,890)	112,132	-	112,132
384 City of Arlington	47,408	229	1,487	2,553	206	4,475	1,639	347	2,965	4,951	4,516	(1,087)	3,429	-	3,429
385 City of Baldwin City	1,434,594	6,939	45,001	77,259	207,660	336,859	49,605	10,490	19,187	79,282	136,664	54,249	190,913	-	190,913
387 City of Beloit	2,349,163	11,362	73,689	126,512	134,654	346,217	81,229	17,178	53,976	152,383	223,789	5,044	228,833	-	228,833
388 City of Bennington	55,708	269	1,748	3,000	5,240	10,257	1,926	407	11,308	13,641	5,307	(1,785)	3,522	-	3,522
389 City of Bird City	78,332	379	2,457	4,219	10,084	17,139	2,709	573	6,409	9,691	7,462	795	8,257	-	8,257
391 City of Canton	120,120	581	3,768	6,469	13,176	23,994	4,154	878	31,331	36,363	11,443	(5,716)	5,727	-	5,727
392 City of Chapman	452,599	2,189	14,197	24,374	45,423	86,183	15,650	3,310	85,091	104,051	43,116	(15,552)	27,564	-	27,564
393 City of Emporia	4,639,983	22,442	145,548	249,882	3,279	421,151	160,441	33,930	343,598	537,969	442,021	(110,871)	331,150	-	331,150
394 City of Frankfort	125,668	608	3,942	6,768	4,788	16,106	4,345	919	15,137	20,401	11,972	(1,652)	10,320	-	10,320
395 City of Gardner	5,144,436	24,882	161,372	277,049	678,615	1,141,918	177,884	37,618	36,390	251,892	490,077	205,198	695,275	-	695,275
397 City of Mankato	242,718	1,174	7,614	13,071	14,754	36,613	8,393	1,775	18,272	28,440	23,122	(1,276)	21,846	-	21,846
398 City of Marquette	131,723	637	4,131	7,094	23,207	35,069	4,555	963	14,273	19,791	12,548	707	13,255	-	13,255
399 City of Moline	52,420	254	1,644	2,823	14,564	19,285	1,813	383	673	2,869	4,994	5,171	10,165	-	10,165
400 City of Mound City	176,234	852	5,528	9,491	16,546	32,417	6,094	1,289	30,433	37,816	16,789	(1,124)	15,665	-	15,665
401 City of Ness City	273,063	1,321	8,566	14,706	17,422	42,015	9,442	1,997	11,010	22,449	26,013	3,945	29,958	-	29,958
403 City of Osborne	616,289	2,981	19,332	33,190	26,784	82,287	21,310	4,507	56,215	82,032	58,710	(7,627)	51,083	-	51,083
404 City of Rossville	146,019	706	4,580	7,864	6,301	19,451	5,049	1,068	769	6,886	13,910	1,050	14,960	-	14,960

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
405 City of Scandia	\$ 75,856	\$ 367	\$ 2,380	\$ 4,085	\$ 2,389	\$ 9,221	\$ 2,623	\$ 555	\$ 2,325	\$ 5,503	\$ 7,226	\$ 569	\$ 7,795	\$ -	\$ 7,795
406 City of Spring Hill	1,233,737	5,967	38,701	66,442	35,257	146,367	42,660	9,022	47,159	98,841	117,530	352	117,882	-	117,882
407 City of Sterling	884,065	4,276	27,732	47,611	88,214	167,833	30,569	6,465	103,177	140,211	84,219	(3,979)	80,240	-	80,240
409 City of Valley Falls	253,494	1,226	7,952	13,652	31,142	53,972	8,765	1,854	19,409	30,028	24,149	3,260	27,409	-	27,409
411 El Dorado Twp Butler County	80,389	389	2,522	4,329	6,152	13,392	2,780	588	1,454	4,822	7,658	1,118	8,776	-	8,776
417 Palmyra Twp Douglas Co	77,927	377	2,445	4,197	50,886	57,905	2,695	570	-	3,265	7,424	13,780	21,204	-	21,204
419 Sumner Regional Medical Center	5,264,325	25,461	165,133	283,506	2,177,388	2,651,488	182,029	38,495	1,247,145	1,467,669	501,498	24,168	525,666	-	525,666
420 Wilson Medical Center	5,193,800	25,120	162,921	279,707	705,235	1,172,983	179,591	37,979	18,673	236,243	494,779	231,497	726,276	-	726,276
421 Port Library	68,816	333	2,159	3,706	9,215	15,413	2,380	503	5,503	8,386	6,556	1,918	8,474	-	8,474
422 Goodland Public Library	72,669	351	2,280	3,914	955	7,500	2,513	531	4,804	7,848	6,923	(798)	6,125	-	6,125
425 Leavenworth Public Library	470,907	2,278	14,772	25,360	24,263	66,673	16,283	3,443	13,771	33,497	44,860	2,142	47,002	-	47,002
427 Wm A Rankin Memorial Library	55,345	268	1,736	2,981	975	5,960	1,914	405	240	2,559	5,272	308	5,580	-	5,580
428 Pratt Public Library	97,409	471	3,056	5,246	8,196	16,969	3,368	712	3,123	7,203	9,279	2,632	11,911	-	11,911
429 Russell Public Library	33,343	161	1,046	1,796	4,047	7,050	1,153	244	1,271	2,668	3,176	467	3,643	-	3,643
430 Seneca Free Library	37,674	182	1,182	2,029	3,120	6,513	1,303	275	-	1,578	3,589	1,109	4,698	-	4,698
431 City Cowley Co Joint Board of Health	474,369	2,294	14,880	25,547	8,943	51,664	16,403	3,469	28,569	48,441	45,190	(4,344)	40,846	-	40,846
434 City of Mulberry	141,195	683	4,429	7,604	5,940	18,656	4,882	1,032	12,081	17,995	13,451	(810)	12,641	-	12,641
435 City of Atwood	273,802	1,324	8,588	14,745	21,145	45,802	9,467	2,002	15,973	27,442	26,083	3,686	29,769	-	29,769
436 City of Lincoln Center	362,302	1,752	11,364	19,511	4,507	37,134	12,528	2,649	6,314	21,491	34,514	(1,379)	33,135	-	33,135
438 Manhattan Public Library	1,568,634	7,587	49,206	84,477	31,000	172,270	54,240	11,471	34,332	100,043	149,434	4,343	153,777	-	153,777
439 Junction City/Geary Co Health Dept	-	-	-	-	-	-	-	-	442,771	442,771	-	(142,739)	(142,739)	-	(142,739)
440 City of Little River	122,423	592	3,840	6,593	4,834	15,859	4,233	895	9,636	14,764	11,662	(1,354)	10,308	-	10,308
442 City of Belleville	893,654	4,322	28,032	48,127	6,395	86,876	30,901	6,535	29,973	67,409	85,133	(4,820)	80,313	-	80,313
443 City of Lyndon	282,941	1,368	8,875	15,238	27,180	52,661	9,784	2,069	30,440	42,293	26,954	(1,029)	25,925	-	25,925
445 City of Smith Center	491,780	2,379	15,426	26,484	12,120	56,409	17,005	3,596	23,012	43,613	46,849	(5,628)	41,221	-	41,221
451 Belleville Public Library	82,533	399	2,589	4,445	6,336	13,769	2,854	604	3,146	6,604	7,862	1,430	9,292	-	9,292
452 Chanute Public Library	157,476	762	4,939	8,481	2,260	16,442	5,445	1,152	-	6,597	15,002	952	15,954	-	15,954
454 Olathe Public Library	1,763,813	8,531	55,328	94,989	74,092	232,940	60,989	12,898	-	73,887	168,027	26,833	194,860	-	194,860
458 City of Leoti	275,554	1,333	8,644	14,840	21,238	46,055	9,528	2,015	35,877	47,420	26,250	(6,035)	20,215	-	20,215
459 City of Shawnee	8,192,494	39,624	256,985	441,199	472,734	1,210,542	283,279	59,907	-	343,186	780,445	142,727	923,172	139,465	1,062,637
461 City of Luray	75,986	368	2,384	4,092	14,696	21,540	2,627	556	10,828	14,011	7,239	1,059	8,298	-	8,298
463 City of Strong City	108,533	525	3,405	5,845	13,721	23,496	3,753	794	17,907	22,454	10,339	703	11,042	-	11,042
467 Coffeyville Public Library	146,308	708	4,590	7,879	3,732	16,909	5,059	1,070	6,337	12,466	13,938	7	13,945	-	13,945
468 Great Bend Public Library	204,696	990	6,421	11,024	-	18,435	7,078	1,497	11,139	19,714	19,500	(2,887)	16,613	-	16,613
473 City of Galva	205,362	993	6,442	11,060	3,286	21,781	7,101	1,502	26,426	35,029	19,564	(4,776)	14,788	-	14,788
474 City of Oakley	774,576	3,746	24,297	41,714	10,976	80,733	26,783	5,664	31,460	63,907	73,789	(2,262)	71,527	-	71,527

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
475 City of Udall	\$ 241,400	\$ 1,168	\$ 7,572	\$ 13,000	\$ 40,189	\$ 61,929	\$ 8,347	\$ 1,765	\$ 17,999	\$ 28,111	\$ 22,997	\$ 4,483	\$ 27,480	\$ -	\$ 27,480
478 McPherson Public Library	387,853	1,876	12,167	20,887	31,053	65,983	13,411	2,836	9,844	26,091	36,948	4,424	41,372	-	41,372
479 City of Scranton	98,176	475	3,079	5,287	1,537	10,378	3,395	718	43,918	48,031	9,353	(10,772)	(1,419)	-	(1,419)
480 City of Lenexa	12,075,427	58,404	378,786	650,311	1,128,700	2,216,201	417,543	88,301	-	505,844	1,150,347	303,406	1,453,753	-	1,453,753
483 Soldier Twp Shawnee County	682,020	3,299	21,394	36,730	40,037	101,460	23,583	4,987	18,001	46,571	64,972	4,510	69,482	-	69,482
485 Kingman Carnegie Library	57,040	276	1,789	3,072	223	5,360	1,972	417	7,003	9,392	5,434	(1,812)	3,622	-	3,622
486 Lyons Public Library	35,516	172	1,114	1,913	-	3,199	1,228	260	1,006	2,494	3,383	(340)	3,043	-	3,043
488 Paola Free Library	93,338	451	2,928	5,027	8,010	16,416	3,227	683	5,015	8,925	8,892	(138)	8,754	-	8,754
552 Hutchinson Recreation Commission	697,591	3,374	21,882	37,568	67,199	130,023	24,121	5,101	16,825	46,047	66,455	11,952	78,407	-	78,407
563 City of Haven	324,338	1,569	10,174	17,467	1,849	31,059	11,215	2,372	35,814	49,401	30,898	(9,077)	21,821	-	21,821
565 Coffey County Extension Council	25,985	126	815	1,399	4,900	7,240	899	190	3,002	4,091	2,475	99	2,574	-	2,574
567 Woodson County Extension Council	19,467	94	611	1,048	642	2,395	673	142	269	1,084	1,855	52	1,907	-	1,907
568 Morrill Free Public Library	89,486	433	2,807	4,819	3,059	11,118	3,094	654	7,537	11,285	8,525	(431)	8,094	-	8,094
569 City of Macksville	101,841	493	3,194	5,485	3,032	12,204	3,521	745	3,386	7,652	9,702	48	9,750	-	9,750
573 City of Columbus	808,311	3,909	25,355	43,531	10,087	82,882	27,950	5,911	31,857	65,718	77,002	(9,406)	67,596	-	67,596
574 City of Halstead	826,271	3,996	25,919	44,498	9,999	84,412	28,571	6,042	58,772	93,385	78,713	(11,744)	66,969	-	66,969
578 City of Perry	112,487	544	3,528	6,058	13,620	23,750	3,890	823	5,190	9,903	10,716	2,100	12,816	-	12,816
579 City of Scott City	975,376	4,717	30,596	52,528	25,535	113,376	33,726	7,132	6,947	47,805	92,918	8,222	101,140	-	101,140
587 Monument Twp Logan County	19,598	95	615	1,055	-	1,765	678	143	1,184	2,005	1,867	(353)	1,514	-	1,514
605 City of Cheney	739,002	3,574	23,182	39,798	28,840	95,394	25,553	5,404	29,625	60,582	70,400	2,352	72,752	-	72,752
606 City of Cottonwood Falls	153,232	741	4,806	8,252	4,889	18,688	5,298	1,120	14,139	20,557	14,597	(1,796)	12,801	-	12,801
607 City of Oskaloosa	110,850	536	3,477	5,970	2,620	12,603	3,833	811	5,266	9,910	10,560	(1,969)	8,591	-	8,591
610 K State Research & Extension Dickinson Co	37,240	180	1,168	2,006	4,047	7,401	1,288	272	2,958	4,518	3,548	(102)	3,446	-	3,446
611 Finney County Extension Council	31,953	155	1,002	1,721	6,648	9,526	1,105	234	871	2,210	3,044	1,520	4,564	-	4,564
628 Kaw Valley Drainage Dist	278,755	1,348	8,744	15,012	2,247	27,351	9,639	2,038	5,505	17,182	26,555	(339)	26,216	-	26,216
632 City of Altamont	404,583	1,957	12,691	21,788	8,936	45,372	13,990	2,958	21,096	38,044	38,542	(3,086)	35,456	-	35,456
633 City of Bushton	47,509	230	1,490	2,559	1,222	5,501	1,643	347	1,345	3,335	4,526	167	4,693	-	4,693
635 Irving Twp Brown County	23,943	116	751	1,289	5,469	7,625	828	175	5,098	6,101	2,281	238	2,519	-	2,519
641 City of Moundridge	990,526	4,791	31,071	53,344	137,099	226,305	34,250	7,243	-	41,493	94,361	42,335	136,696	-	136,696
648 City of Downs	107,504	520	3,372	5,790	1,235	10,917	3,717	786	19,634	24,137	10,241	(9,259)	982	-	982
649 Tecumseh Twp Shawnee County	279,929	1,354	8,781	15,075	10,495	35,705	9,679	2,047	3,002	14,728	26,667	2,754	29,421	-	29,421
650 City of Preston	-	-	-	-	-	-	-	-	5,280	5,280	-	(2,611)	(2,611)	-	(2,611)
656 City of Fowler	64,007	310	2,008	3,447	29,065	34,830	2,213	468	32,226	34,907	6,098	2,882	8,980	-	8,980
666 City of Satanta	149,437	723	4,687	8,048	8,331	21,789	5,167	1,093	26,914	33,174	14,236	(4,050)	10,186	-	10,186
676 City of Mission	1,725,733	8,347	54,134	92,938	-	155,419	59,672	12,619	85,067	157,358	164,399	(30,125)	134,274	-	134,274
685 City of Claflin	122,771	594	3,851	6,612	5,432	16,489	4,245	898	15,523	20,666	11,696	(1,504)	10,192	-	10,192

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
687 City of Toronto	\$ 64,282	\$ 311	\$ 2,016	\$ 3,462	\$ 6,523	\$ 12,312	\$ 2,223	\$ 470	\$ 7,109	\$ 9,802	\$ 6,124	\$ 1,801	\$ 7,925	\$ -	\$ 7,925
706 Fowler Residential Care	668,520	3,233	20,970	36,003	30,468	90,674	23,116	4,889	26,789	54,794	63,686	(3,218)	60,468	-	60,468
708 Stafford County Hospital	1,364,677	6,600	42,807	73,493	21,194	144,094	47,188	9,979	42,258	99,425	130,004	(14,940)	115,064	-	115,064
711 City of Kiowa	439,389	2,125	13,783	23,663	94,825	134,396	15,193	3,213	3,602	22,008	41,858	23,650	65,508	-	65,508
714 City of Le Roy	128,652	622	4,036	6,928	14,451	26,037	4,449	941	1,151	6,541	12,256	4,783	17,039	-	17,039
717 City of Troy	228,161	1,104	7,157	12,287	8,292	28,840	7,889	1,668	30,601	40,158	21,735	(6,162)	15,573	-	15,573
727 Stafford Co Cemetery Dist 1	81,114	392	2,544	4,368	18,742	26,046	2,805	593	8,153	11,551	7,727	2,316	10,043	-	10,043
735 City of Coldwater	175,234	848	5,497	9,437	30,348	46,130	6,059	1,281	35,573	42,913	16,693	3,800	20,493	-	20,493
736 City of Hill City	490,621	2,373	15,390	26,422	15,723	59,908	16,965	3,588	8,674	29,227	46,738	4,212	50,950	-	50,950
737 City of Sylvan Grove	45,090	218	1,415	2,428	412	4,473	1,559	330	2,809	4,698	4,295	(461)	3,834	-	3,834
738 City of Thayer	35,415	171	1,111	1,907	4,894	8,083	1,225	259	1,574	3,058	3,374	829	4,203	-	4,203
748 City of Clearwater	668,361	3,233	20,966	35,994	69,575	129,768	23,111	4,887	18,899	46,897	63,670	11,619	75,289	-	75,289
758 McPherson County Extension Council	39,282	190	1,232	2,116	21	3,559	1,358	287	3,912	5,557	3,742	(1,054)	2,688	-	2,688
760 League of Kansas Municipalities	634,902	3,071	19,916	34,192	23,109	80,288	21,954	4,643	39,151	65,748	60,483	(10,613)	49,870	-	49,870
769 City of Roeland Park	633,554	3,064	19,874	34,120	40,822	97,880	21,907	4,633	22,116	48,656	60,355	7,192	67,547	-	67,547
770 City of Carbondale	187,358	906	5,877	10,090	-	16,873	6,478	1,370	31,738	39,586	17,848	(9,232)	8,616	-	8,616
774 City of Americus	73,973	358	2,320	3,984	11,109	17,771	2,558	541	-	3,099	7,047	4,264	11,311	-	11,311
776 City of Tonganoxie	1,344,094	6,501	42,162	72,385	128,115	249,163	46,476	9,829	-	56,305	128,043	46,796	174,839	-	174,839
779 Kechi Twp Sedgwick County	34,517	167	1,082	1,859	7,978	11,086	1,194	252	13,203	14,649	3,288	(4,539)	(1,251)	-	(1,251)
790 City of Glen Elder	103,536	501	3,247	5,576	760	10,084	3,580	757	4,256	8,593	9,863	(759)	9,104	-	9,104
807 City of De Soto	1,329,566	6,431	41,707	71,603	6,224	125,965	45,974	9,722	18,334	74,030	126,659	(4,434)	122,225	-	122,225
808 City of Hope	34,618	167	1,086	1,864	3,255	6,372	1,197	253	4,475	5,925	3,298	131	3,429	-	3,429
812 City of Baxter Springs	955,648	4,622	29,977	51,466	2,558	88,623	33,044	6,988	69,764	109,796	91,038	(15,721)	75,317	-	75,317
813 Little Walnut Twp Butler County	20,351	98	639	1,096	7,395	9,228	704	149	3,733	4,586	1,939	1,074	3,013	-	3,013
815 City of Delphos	56,345	273	1,767	3,034	2,837	7,911	1,948	412	16,430	18,790	5,368	(3,015)	2,353	-	2,353
844 Chapman Public Library	14,629	71	459	788	4,472	5,790	506	107	3,454	4,067	1,394	991	2,385	-	2,385
882 City of Bison	3,071	15	97	165	2,076	2,353	106	22	16,607	16,735	293	(2,705)	(2,412)	-	(2,412)
886 City of Lecompton	56,287	272	1,766	3,031	1,860	6,929	1,946	412	2,064	4,422	5,362	(336)	5,026	-	5,026
887 City of Plainville	411,405	1,990	12,905	22,156	34,263	71,314	14,226	3,008	37,646	54,880	39,192	(2,887)	36,305	-	36,305
895 Abilene Free Public Library	137,009	663	4,298	7,379	7,885	20,225	4,738	1,002	528	6,268	13,052	3,165	16,217	-	16,217
907 Emporia Recreation Commission	522,907	2,529	16,403	28,161	55,148	102,241	18,081	3,824	16,903	38,808	49,814	12,364	62,178	-	62,178
911 City of Plains	143,774	695	4,510	7,743	18,878	31,826	4,971	1,051	14,901	20,923	13,696	3,447	17,143	-	17,143
913 Franklin Twp Edwards County	29,983	145	941	1,615	378	3,079	1,037	219	793	2,049	2,856	(166)	2,690	-	2,690
914 Grasshopper Twp Atchison Co	19,540	95	613	1,052	-	1,760	676	143	1,173	1,992	1,861	(352)	1,509	-	1,509
920 Topeka Twp Shawnee County	38,529	186	1,209	2,075	2,262	5,732	1,332	282	1,619	3,233	3,670	215	3,885	-	3,885

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
936 Atchison Public Recreation Commission	\$ 168,151	\$ 813	\$ 5,275	\$ 9,056	\$ 23,569	\$ 38,713	\$ 5,814	\$ 1,230	\$ 3,361	\$ 10,405	\$ 16,019	\$ 5,566	\$ 21,585	\$ -	\$ 21,585
937 City of Clyde	85,908	416	2,694	4,626	-	7,736	2,971	628	3,230	6,829	8,184	(946)	7,238	-	7,238
938 City of Deerfield	166,790	807	5,232	8,982	5,425	20,446	5,767	1,220	9,643	16,630	15,889	(515)	15,374	-	15,374
939 City of Eskridge	124,306	601	3,900	6,694	-	11,195	4,298	909	12,785	17,992	11,842	(4,811)	7,031	-	7,031
940 City of Louisburg	1,108,402	5,361	34,769	59,692	132,618	232,440	38,326	8,105	-	46,431	105,590	40,606	146,196	-	146,196
953 City of Lewis	74,103	358	2,324	3,991	10,281	16,954	2,562	542	7,664	10,768	7,059	2,003	9,062	-	9,062
957 City of Alta Vista	74,697	361	2,343	4,023	11,555	18,282	2,583	546	3,598	6,727	7,116	1,959	9,075	-	9,075
958 Lyons Recreation Commission	101,522	491	3,185	5,467	7,309	16,452	3,510	742	-	4,252	9,671	2,209	11,880	-	11,880
959 Stanton County Recreation Commission	67,411	326	2,115	3,630	5,640	11,711	2,331	493	454	3,278	6,422	1,855	8,277	-	8,277
971 Kiowa County Extension Council	22,190	107	696	1,195	1,026	3,024	767	162	512	1,441	2,114	376	2,490	-	2,490
978 City of Lebo	158,823	768	4,982	8,553	14,715	29,018	5,492	1,161	1,823	8,476	15,130	4,411	19,541	-	19,541
982 Graham County Hospital	2,625,398	12,698	82,355	141,388	-	236,441	90,781	19,198	353,305	463,284	250,105	(104,692)	145,413	-	145,413
983 Liberal Memorial Library	230,203	1,113	7,221	12,397	17,232	37,963	7,960	1,683	28,108	37,751	21,930	(962)	20,968	-	20,968
1000 Kinsley Library	36,096	175	1,132	1,944	1,401	4,652	1,248	264	980	2,492	3,439	283	3,722	-	3,722
1019 Frank Carlson Library	51,391	249	1,612	2,768	-	4,629	1,777	376	2,007	4,160	4,896	(725)	4,171	-	4,171
1020 Hoisington City Library	44,424	215	1,394	2,392	7,378	11,379	1,536	325	1,461	3,322	4,232	1,384	5,616	-	5,616
1042 Augusta Public Library	110,025	532	3,451	5,925	9,492	19,400	3,804	805	5,570	10,179	10,481	(208)	10,273	-	10,273
1061 Hill Top House Nursing Home	914,613	4,424	28,690	49,256	39,441	121,811	31,625	6,688	61,186	99,499	87,129	881	88,010	-	88,010
1069 City of Merriam	2,439,605	11,799	76,527	131,383	43,706	263,415	84,356	17,839	64,639	166,834	232,405	3,215	235,620	-	235,620
1072 City of Caldwell	292,950	1,417	9,190	15,777	15,393	41,777	10,130	2,142	23,447	35,719	27,907	1,563	29,470	-	29,470
1073 City of Dighton	227,987	1,103	7,151	12,278	29,582	50,114	7,883	1,667	46,954	56,504	21,719	(4,028)	17,691	-	17,691
1074 City of Quinter	221,599	1,072	6,951	11,934	21,403	41,360	7,662	1,620	-	9,282	21,110	7,518	28,628	-	28,628
1075 City of Ransom	33,416	162	1,048	1,800	3,853	6,863	1,155	244	11,106	12,505	3,183	(604)	2,579	-	2,579
1078 Hiawatha Twp Brown County	32,315	156	1,013	1,740	3,860	6,769	1,117	236	1,758	3,111	3,078	585	3,663	-	3,663
1088 Columbus Public Library	48,509	235	1,522	2,612	16,534	20,903	1,677	355	1,571	3,603	4,621	4,084	8,705	-	8,705
1089 Larabee Memorial Library	18,468	89	579	995	5,557	7,220	639	135	8,770	9,544	1,759	8	1,767	-	1,767
1109 Great Bend Recreation Commission	406,219	1,965	12,742	21,877	86,479	123,063	14,046	2,970	-	17,016	38,698	25,847	64,545	-	64,545
1111 Seward County Extension Council	20,090	97	630	1,082	8,717	10,526	695	147	11,093	11,935	1,914	(20)	1,894	-	1,894
1114 City of Brewster	37,834	183	1,186	2,037	366	3,772	1,308	277	872	2,457	3,604	(55)	3,549	-	3,549
1120 City of Haysville	2,866,088	13,862	89,905	154,351	83,670	341,788	99,103	20,958	63,172	183,233	273,033	4,987	278,020	-	278,020
1121 City of Kanorado	30,461	147	955	1,640	8,453	11,195	1,053	223	922	2,198	2,902	1,500	4,402	-	4,402
1127 City of St Paul	104,897	507	3,290	5,649	16,961	26,407	3,627	767	8,376	12,770	9,993	1,075	11,068	-	11,068
1130 City of Spearville	141,442	684	4,436	7,617	7,793	20,530	4,891	1,034	15,192	21,117	13,474	(1,653)	11,821	-	11,821
1132 City of Wellsville	324,541	1,570	10,181	17,478	-	29,229	11,222	2,373	41,395	54,990	30,917	(12,542)	18,375	-	18,375
1134 City of Wetmore	53,361	258	1,674	2,874	7,915	12,721	1,845	390	1,449	3,684	5,083	3,041	8,124	-	8,124

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
1135 City of Denison	\$ 21,423	\$ 104	\$ 672	\$ 1,154	\$ 763	\$ 2,693	\$ 741	\$ 157	\$ 12,134	\$ 13,032	\$ 2,041	\$ (4,828)	\$ (2,787)	\$ -	\$ (2,787)
1141 Clay Twp Reno County	76,421	370	2,397	4,116	15,613	22,496	2,642	559	4,820	8,021	7,280	3,400	10,680	-	10,680
1154 Lincoln Twp Edwards County	31,562	153	990	1,700	3,461	6,304	1,091	231	3,210	4,532	3,007	1,015	4,022	-	4,022
1172 Valley Center Twp Sedgwick Co	33,025	160	1,035	1,779	598	3,572	1,142	241	1,670	3,053	3,146	(108)	3,038	-	3,038
1173 Ashland District Hospital	2,174,581	10,518	68,213	117,110	66,000	261,841	75,192	15,901	306,467	397,560	207,158	(39,673)	167,485	-	167,485
1178 Lane County Library	21,278	103	668	1,146	211	2,128	736	156	1,179	2,071	2,027	(209)	1,818	-	1,818
1187 Comanche Co Extension Council	25,435	123	798	1,370	696	2,987	879	186	410	1,475	2,423	206	2,629	-	2,629
1188 Greenwood County Extension Council	-	-	-	-	1,986	1,986	-	-	14,748	14,748	-	(2,773)	(2,773)	-	(2,773)
1189 Meade County Extension Council	18,337	89	575	988	7,310	8,962	634	134	9,875	10,643	1,747	(744)	1,003	-	1,003
1192 Central Kansas District 3 (Extension Co)	126,421	611	3,965	6,808	6,135	17,519	4,371	924	21,344	26,639	12,043	(1,838)	10,205	-	10,205
1193 Augusta Housing Authority	70,250	340	2,204	3,783	1,404	7,731	2,429	514	2,472	5,415	6,692	(771)	5,921	-	5,921
1194 Junction City Public Housing Authority	160,054	774	5,021	8,620	15,935	30,350	5,534	1,170	27,473	34,177	15,247	(6,268)	8,979	-	8,979
1195 Lyons Housing Authority	119,454	578	3,747	6,433	18,073	28,831	4,130	874	18,875	23,879	11,380	396	11,776	-	11,776
1196 City of Waterville Housing Authority	18,222	88	571	981	2,537	4,177	630	133	325	1,088	1,736	501	2,237	-	2,237
4053 City of Hoxie	385,999	1,867	12,108	20,788	30,318	65,081	13,347	2,823	-	16,170	36,772	9,605	46,377	-	46,377
4055 City of Rolla	111,502	539	3,498	6,005	12,706	22,748	3,856	815	4,528	9,199	10,622	2,467	13,089	-	13,089
4069 Manhattan Twp-Riley County	41,527	201	1,303	2,236	124	3,864	1,436	304	1,941	3,681	3,956	(468)	3,488	-	3,488
4080 Leavenworth County Extension Council	37,298	180	1,170	2,009	89	3,448	1,290	273	1,882	3,445	3,553	(446)	3,107	-	3,107
4081 Shawnee County Extension Council	91,658	443	2,876	4,936	-	8,255	3,169	670	26,855	30,694	8,732	(7,439)	1,293	-	1,293
4084 City of Andale	184,895	894	5,800	9,957	43,674	60,325	6,393	1,352	20,014	27,759	17,614	3,649	21,263	-	21,263
4086 City of Nickerson	192,471	931	6,037	10,365	2,471	19,804	6,655	1,407	12,094	20,156	18,335	(3,162)	15,173	-	15,173
4087 City of Overbrook	139,197	673	4,367	7,496	32,447	44,983	4,813	1,018	18,356	24,187	13,260	(92)	13,168	-	13,168
4108 Butler County Extension Council	52,188	252	1,637	2,811	177	4,877	1,805	382	4,827	7,014	4,972	(1,194)	3,778	-	3,778
4109 Salina Saline Co Jt Board of Health	-	-	-	-	-	-	-	-	887,263	887,263	-	(349,932)	(349,932)	-	(349,932)
4126 City of Derby	4,505,508	21,791	141,331	242,640	47,338	453,100	155,791	32,946	173,055	361,792	429,210	(32,888)	396,322	-	396,322
4128 City of Medicine Lodge	523,689	2,533	16,427	28,203	3,384	50,547	18,108	3,829	38,680	60,617	49,888	(14,478)	35,410	-	35,410
4131 City of White City	49,581	240	1,555	2,670	1,592	6,057	1,714	363	4,023	6,100	4,723	(731)	3,992	-	3,992
4134 Belpre Twp Edwards County	23,900	116	750	1,287	43,352	45,505	826	175	35,608	36,609	2,277	4,156	6,433	-	6,433
4152 Menoken Township	55,910	270	1,753	3,011	8,455	13,489	1,933	409	22,877	25,219	5,326	(3,171)	2,155	-	2,155
4182 City of Leawood	7,822,573	37,835	245,381	421,278	192,298	896,792	270,488	57,202	32,812	360,502	745,205	55,724	800,929	-	800,929
4184 Big Creek Twp Russell County	30,809	149	966	1,659	758	3,532	1,065	225	729	2,019	2,935	141	3,076	-	3,076
4195 Wayne Twp Edward County	29,635	143	930	1,596	-	2,669	1,025	217	2,468	3,710	2,823	(690)	2,133	-	2,133
4198 Wamego Public Library	99,408	481	3,118	5,354	5,121	14,074	3,437	727	6,192	10,356	9,470	(437)	9,033	-	9,033
4201 Reno County Extension Council	44,323	214	1,390	2,387	2,702	6,693	1,533	324	1,297	3,154	4,222	212	4,434	-	4,434
4202 Stanton County Extension Council	16,643	80	522	896	2,061	3,559	575	122	12,103	12,800	1,585	(3,475)	(1,890)	-	(1,890)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4203 Edwards County Conservation Dist	\$ 23,479	\$ 114	\$ 736	\$ 1,264	\$ 2,672	\$ 4,786	\$ 812	\$ 172	\$ 2,439	\$ 3,423	\$ 2,237	\$ 324	\$ 2,561	\$ -	\$ 2,561
4215 City of Ogden	329,538	1,594	10,337	17,747	16,422	46,100	11,395	2,410	51,416	65,221	31,393	(21,963)	9,430	-	9,430
4216 City of Pretty Prairie	116,079	561	3,641	6,251	15,330	25,783	4,014	849	15,833	20,696	11,058	(6)	11,052	-	11,052
4219 City of Severy	62,356	302	1,956	3,358	25,318	30,934	2,156	456	633	3,245	5,940	6,603	12,543	-	12,543
4221 Mission Twp Shawnee Co	488,361	2,362	15,319	26,300	45,015	88,996	16,887	3,571	82,162	102,620	46,523	(4,497)	42,026	-	42,026
4228 Johnston Public Library	70,989	343	2,227	3,823	3,139	9,532	2,455	519	890	3,864	6,763	889	7,652	-	7,652
4236 Sedgwick County Extension Council	152,740	739	4,791	8,226	18,938	32,694	5,281	1,117	15,267	21,665	14,551	1,197	15,748	-	15,748
4237 Seward County Conservation District	25,623	124	804	1,380	966	3,274	886	187	831	1,904	2,441	91	2,532	-	2,532
4238 Winfield Recreation Commission	221,295	1,070	6,942	11,918	13,051	32,981	7,652	1,618	773	10,043	21,081	3,062	24,143	-	24,143
4254 City of Fairway	616,187	2,980	19,329	33,184	89,892	145,385	21,306	4,506	11,093	36,905	58,700	19,488	78,188	-	78,188
4258 Center Twp Russell County	61,864	299	1,940	3,332	2,889	8,460	2,139	452	-	2,591	5,893	905	6,798	-	6,798
4272 Kingman Recreation Commission	83,040	402	2,605	4,472	868	8,347	2,871	607	-	3,478	7,911	316	8,227	-	8,227
4273 Parsons Recreation Commission	166,514	805	5,223	8,967	48,292	63,287	5,758	1,218	-	6,976	15,863	13,014	28,877	-	28,877
4274 Stevens County Extension Council	30,620	148	960	1,649	225	2,982	1,059	224	1,369	2,652	2,917	(234)	2,683	-	2,683
4275 City of Hardtner	33,590	162	1,053	1,809	10,124	13,148	1,161	246	2,347	3,754	3,200	3,027	6,227	-	6,227
4276 City of Hartford	52,854	256	1,658	2,846	3,507	8,267	1,828	386	3,207	5,421	5,035	541	5,576	-	5,576
4279 City of Victoria	172,699	835	5,417	9,301	11,018	26,571	5,972	1,263	4,795	12,030	16,452	135	16,587	-	16,587
4299 Wilson County Extension Council	22,654	110	711	1,220	-	2,041	783	166	1,371	2,320	2,158	(408)	1,750	-	1,750
4305 Elwood Twp Barber County	59,604	288	1,870	3,210	6,737	12,105	2,061	436	-	2,497	5,678	2,560	8,238	-	8,238
4312 Graham County Public Library	40,817	197	1,281	2,198	1,072	4,748	1,411	298	11,220	12,929	3,888	(2,650)	1,238	-	1,238
4316 Brown County Conservation District	27,332	132	858	1,472	1,677	4,139	945	200	1,198	2,343	2,604	380	2,984	-	2,984
4317 Ellsworth County Conservation Dist	30,997	150	973	1,669	1,063	3,855	1,072	227	-	1,299	2,953	304	3,257	-	3,257
4346 Ellsworth County Extension Council	-	-	-	-	-	-	-	-	8,545	8,545	-	(3,722)	(3,722)	-	(3,722)
4348 Stevens County Conservation Dist	38,210	185	1,199	2,058	717	4,159	1,321	279	1,849	3,449	3,640	(119)	3,521	-	3,521
4353 City of Highland	167,369	809	5,250	9,014	14,246	29,319	5,787	1,224	15,046	22,057	15,944	2,091	18,035	-	18,035
4355 City of Linn	29,867	144	937	1,608	182	2,871	1,033	218	946	2,197	2,845	(177)	2,668	-	2,668
4356 City of Nortonville	85,633	414	2,686	4,612	18,969	26,681	2,961	626	15,770	19,357	8,158	1,722	9,880	-	9,880
4358 City of Potwin	77,333	374	2,425	4,165	7,963	14,927	2,674	565	2,325	5,564	7,367	2,265	9,632	-	9,632
4360 City of Towanda	181,448	878	5,692	9,772	15,510	31,852	6,274	1,327	23,345	30,946	17,285	(2,543)	14,742	-	14,742
4362 City of Valley Center	1,681,889	8,135	52,758	90,577	139,068	290,538	58,156	12,299	34,076	104,531	160,223	24,961	185,184	-	185,184
4369 Silver Lake Twp Shawnee Co	43,193	209	1,355	2,326	23,758	27,648	1,494	316	20,029	21,839	4,115	4,171	8,286	-	8,286
4372 Horton Public Library	21,828	106	685	1,176	1,581	3,548	755	160	986	1,901	2,079	149	2,228	-	2,228
4373 Labette County Conservation Dist	16,107	78	506	867	2,277	3,728	557	118	4,002	4,677	1,534	(53)	1,481	-	1,481
4375 City of McLouth	188,719	913	5,920	10,163	7,891	24,887	6,526	1,380	24,081	31,987	17,978	(5,746)	12,232	-	12,232
4385 Geary County Extension Council	43,917	212	1,378	2,365	2,351	6,306	1,519	321	8,327	10,167	4,184	(1,593)	2,591	-	2,591

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4386 City of Mullinville	\$ 35,154	\$ 170	\$ 1,103	\$ 1,893	\$ 23,493	\$ 26,659	\$ 1,216	\$ 257	\$ 24,404	\$ 25,877	\$ 3,349	\$ 2,222	\$ 5,571	\$ -	\$ 5,571
4388 Bonner Springs City Library	222,381	1,076	6,975	11,976	3,416	23,443	7,689	1,626	10,242	19,557	21,185	(1,264)	19,921	-	19,921
4395 City of Leon	77,290	374	2,424	4,162	25,678	32,638	2,673	565	57,112	60,350	7,363	(5,248)	2,115	-	2,115
4404 Osage County Conservation District	67,513	327	2,118	3,636	6,645	12,726	2,334	494	2,896	5,724	6,431	979	7,410	-	7,410
4419 Kiowa County Library	49,769	241	1,561	2,680	1,844	6,326	1,721	364	91	2,176	4,741	521	5,262	-	5,262
4432 Attica Hospital District 1	1,174,234	5,679	36,834	63,237	100,352	206,102	40,603	8,587	163,484	212,674	111,862	415	112,277	-	112,277
4434 City of Galena	3,623,645	17,526	113,667	195,148	1,456,961	1,783,302	125,298	26,498	581,058	732,854	345,201	526,820	872,021	-	872,021
4435 City of South Hutchinson	971,943	4,701	30,488	52,343	54,616	142,148	33,608	7,107	43,755	84,470	92,591	1,223	93,814	-	93,814
4454 Logan County Hospital	4,895,751	23,679	153,571	263,656	185,282	626,188	169,285	35,800	614,198	819,283	466,386	(85,452)	380,934	-	380,934
4458 Hospital Dist 1 of Rice County	5,583,550	27,005	175,146	300,697	199,690	702,538	193,068	40,829	180,104	414,001	531,908	(39,871)	492,037	6,967	499,004
4459 Comanche County Conservation Dist	19,351	94	607	1,042	4,153	5,896	669	142	3,282	4,093	1,843	(170)	1,673	-	1,673
4460 Morton County Extension Council	20,727	100	650	1,116	13,299	15,165	717	152	-	869	1,975	3,663	5,638	-	5,638
4467 Wallace Co Conservation Dist	18,482	89	579	995	1,417	3,080	639	135	194	968	1,761	431	2,192	-	2,192
4468 USD 353 Recreation Comm	189,545	917	5,946	10,208	12,154	29,225	6,554	1,386	-	7,940	18,057	3,795	21,852	-	21,852
4476 Johnson Co Consolidated Fire Dist No 2	122,844	594	3,853	6,616	19,434	30,497	4,248	898	148	5,294	11,703	7,064	18,767	-	18,767
4480 Riverside Twp Sedgwick County	64,847	314	2,034	3,492	3,115	8,955	2,242	474	13,268	15,984	6,178	(1,704)	4,474	-	4,474
4484 Brown County Extension Council	24,276	117	761	1,307	3,303	5,488	839	178	2,209	3,226	2,313	487	2,800	-	2,800
4485 Kingman County Extension Council	25,044	121	786	1,349	1,375	3,631	866	183	20,305	21,354	2,386	(4,071)	(1,685)	-	(1,685)
4490 Lakin Cemetery District 1 & 2	20,003	97	628	1,077	2,231	4,033	692	146	17,063	17,901	1,906	(3,181)	(1,275)	-	(1,275)
4496 City of Colwich	337,910	1,634	10,599	18,198	93,212	123,643	11,684	2,471	26,430	40,585	32,190	9,252	41,442	-	41,442
4505 Trego County Conservation Dist	39,876	193	1,251	2,147	7,138	10,729	1,379	292	-	1,671	3,799	2,239	6,038	-	6,038
4518 Rush County Conservation Dist	41,658	201	1,307	2,243	1,695	5,446	1,440	305	14,541	16,286	3,968	(3,911)	57	-	57
4529 Phillips County Conservation District	57,880	280	1,816	3,117	22,416	27,629	2,001	423	2,040	4,464	5,514	6,630	12,144	-	12,144
4534 Clark County Extension Council	17,034	82	535	917	223	1,757	589	125	1,143	1,857	1,623	(160)	1,463	-	1,463
4543 City of Conway Springs	210,316	1,017	6,597	11,326	39,269	58,209	7,272	1,538	17,156	25,966	20,035	4,022	24,057	-	24,057
4557 Clark County Conservation District	24,624	119	772	1,326	2,952	5,169	851	180	722	1,753	2,346	687	3,033	-	3,033
4558 City of Prairie Village	2,736,770	13,237	85,848	147,386	118,211	364,682	94,632	20,012	16,784	131,428	260,714	25,812	286,526	-	286,526
4561 City of Rexford	24,798	120	778	1,335	593	2,826	857	181	222	1,260	2,362	53	2,415	-	2,415
4565 Hospital Dist 1 of Dickinson County	10,425,476	50,424	327,030	561,455	253,581	1,192,490	360,491	76,236	656,002	1,092,729	993,167	(68,336)	924,831	-	924,831
4573 Woodson County Conservation District	18,294	88	574	985	1,196	2,843	633	134	4,284	5,051	1,743	(681)	1,062	-	1,062
4583 City of Overland Park	23,966,305	115,915	751,784	1,290,684	929,321	3,087,704	828,705	175,252	61,569	1,065,526	2,283,113	248,815	2,531,928	12,282	2,544,210
4589 Wilson County Conservation Dist	40,484	196	1,270	2,180	7,335	10,981	1,400	296	15,475	17,171	3,857	(492)	3,365	-	3,365
4591 City of Wathena	233,621	1,130	7,328	12,581	-	21,039	8,078	1,708	44,596	54,382	22,256	(16,573)	5,683	-	5,683
4611 City of Maize	1,205,680	5,831	37,821	64,931	129,701	238,284	41,690	8,816	-	50,506	114,857	39,183	154,040	-	154,040
4612 City of Westwood	372,948	1,804	11,698	20,085	58,443	92,030	12,896	2,727	-	15,623	35,528	16,209	51,737	-	51,737

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4614 Franklin County Conservation Dist	\$ 36,747	\$ 178	\$ 1,153	\$ 1,979	\$ 113	\$ 3,423	\$ 1,271	\$ 269	\$ 1,641	\$ 3,181	\$ 3,501	\$ (354)	\$ 3,147	\$ -	\$ 3,147
4632 Cowley County Extension Council	26,145	126	820	1,408	3,170	5,524	904	191	-	1,095	2,491	1,184	3,675	-	3,675
4640 Arkansas City Recreation Commission	230,391	1,114	7,227	12,408	8,042	28,791	7,966	1,685	16,678	26,329	21,948	(3,289)	18,659	-	18,659
4646 Coffeyville Recreation Commission	245,788	1,189	7,710	13,237	30,225	52,361	8,499	1,797	-	10,296	23,415	11,611	35,026	-	35,026
4650 Stafford County Extension Council	21,582	104	676	1,162	619	2,561	746	158	1,241	2,145	2,056	(489)	1,567	-	1,567
4655 Kiowa County Conservation Dist	76,899	372	2,413	4,141	3,913	10,839	2,659	562	-	3,221	7,326	1,565	8,891	-	8,891
4797 City of Pawnee Rock	39,050	189	1,225	2,103	18,249	21,766	1,350	286	3,190	4,826	3,720	3,709	7,429	-	7,429
4805 Doniphan County Extension Council	25,145	122	789	1,354	111	2,376	869	184	2,464	3,517	2,395	(524)	1,871	-	1,871
4806 Kearny County Extension Council	24,334	118	764	1,310	-	2,192	841	178	543	1,562	2,318	(167)	2,151	-	2,151
4808 Johnson Co Park & Recreation Dist	8,216,755	39,741	257,746	442,506	666,622	1,406,615	284,118	60,084	-	344,202	782,757	175,102	957,859	-	957,859
4809 City of Edwardsville	502,715	2,431	15,770	27,073	72,026	117,300	17,383	3,676	-	21,059	47,890	24,613	72,503	-	72,503
4810 City of Goddard	677,790	3,278	21,261	36,502	83,913	144,954	23,437	4,956	27,007	55,400	64,569	21,412	85,981	-	85,981
4815 Grant County Library	155,086	750	4,865	8,352	-	13,967	5,363	1,134	17,550	24,047	14,774	(7,365)	7,409	-	7,409
4817 Russell County Extension Council	-	-	-	-	-	-	-	-	12,480	12,480	-	(5,996)	(5,996)	-	(5,996)
4822 Kansas Turnpike Authority	15,629,198	75,592	490,262	841,697	-	1,407,551	540,425	114,287	780,426	1,435,138	1,488,892	(258,932)	1,229,960	12,348	1,242,308
4824 Meade County Conservation Dist	21,582	104	676	1,162	1,813	3,755	746	158	2,456	3,360	2,056	(473)	1,583	-	1,583
4837 City of Hanston	27,694	134	869	1,491	8,776	11,270	958	203	7,302	8,463	2,638	(987)	1,651	-	1,651
4838 City of Mission Hills	503,078	2,433	15,781	27,093	38,374	83,681	17,395	3,679	-	21,074	47,925	14,607	62,532	-	62,532
4848 Harper Hospital Dist 5	3,376,712	16,332	105,922	181,850	152,127	456,231	116,760	24,692	126,978	268,430	321,677	36,380	358,057	-	358,057
4850 The Guidance Center	3,974,229	19,222	124,665	214,029	89,931	447,847	137,421	29,061	864,045	1,030,527	378,599	(154,154)	224,445	-	224,445
4851 Wyandotte County Extension Council	45,786	221	1,436	2,466	246	4,369	1,583	335	9,783	11,701	4,362	(4,277)	85	-	85
4853 North Edwards Co Cemetery District	31,229	151	980	1,682	2,787	5,600	1,080	228	-	1,308	2,975	906	3,881	-	3,881
4859 Geary Community Hospital	14,500,272	70,132	454,849	780,899	99,836	1,405,716	501,389	106,032	1,469,357	2,076,778	1,381,346	(377,695)	1,003,651	-	1,003,651
4860 Clearwater Public Library	38,326	185	1,202	2,064	5,939	9,390	1,325	280	4,845	6,450	3,651	529	4,180	-	4,180
4863 Chanute Recreation & Parks Commission	205,232	993	6,438	11,053	39,829	58,313	7,096	1,501	-	8,597	19,551	14,927	34,478	-	34,478
4867 Greenwood County Conservation Dist	22,842	110	717	1,230	3,279	5,336	790	167	3,700	4,657	2,176	(711)	1,465	-	1,465
4873 City of Kechi	487,753	2,359	15,300	26,267	43,819	87,745	16,865	3,567	543	20,975	46,465	14,075	60,540	-	60,540
4878 Stanton County Conservation Dist	26,637	129	836	1,435	395	2,795	921	195	558	1,674	2,538	73	2,611	-	2,611
4879 Marshall County Extension Council	24,827	120	779	1,337	2,350	4,586	858	182	467	1,507	2,365	1,076	3,441	-	3,441
4880 Marion Co Conservation Dist	76,826	372	2,410	4,137	36,220	43,139	2,656	562	7,151	10,369	7,319	7,332	14,651	-	14,651
4887 Harvey County Extension Council	72,321	350	2,269	3,895	11,084	17,598	2,501	529	1,611	4,641	6,890	2,002	8,892	-	8,892
4889 Haskell County Conservation Dist	17,425	84	546	938	1,424	2,992	603	127	6,959	7,689	1,660	(1,686)	(26)	-	(26)
4891 Twin Caney Watershed Jt Dist 34	14,108	68	442	760	-	1,270	488	103	9,254	9,845	1,344	(2,543)	(1,199)	-	(1,199)
4893 Bourbon County Conservation Dist	63,153	305	1,981	3,401	4,324	10,011	2,184	462	3,035	5,681	6,016	(351)	5,665	-	5,665
4894 Butler County Conservation Dist	63,182	306	1,982	3,403	21,864	27,555	2,185	462	-	2,647	6,019	5,966	11,985	-	11,985

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4895 Mitchell County Conservation Dist	\$ 19,989	\$ 97	\$ 627	\$ 1,076	\$ 1,073	\$ 2,873	\$ 691	\$ 146	\$ 549	\$ 1,386	\$ 1,904	\$ 96	\$ 2,000	\$ -	\$ 2,000
4896 Morris County Conservation District	79,288	383	2,488	4,270	27,899	35,040	2,742	580	400	3,722	7,553	9,271	16,824	-	16,824
4897 Nemaha County Conservation District	28,520	138	895	1,536	1,425	3,994	986	209	5,787	6,982	2,717	(2,283)	434	-	434
4899 Wabaunsee County Conservation District	32,286	156	1,013	1,739	29	2,937	1,116	236	1,109	2,461	3,076	(268)	2,808	-	2,808
4900 Washington County Conservation Dist	27,260	132	855	1,468	446	2,901	943	199	5,648	6,790	2,597	(2,239)	358	-	358
4911 Marshall County Conservation Dist	75,971	367	2,384	4,091	18,111	24,953	2,627	556	2,315	5,498	7,237	3,770	11,007	-	11,007
4913 Southwest Medical Center	15,651,026	75,698	490,947	842,872	1,080,160	2,489,677	541,180	114,447	-	655,627	1,490,971	346,532	1,837,503	-	1,837,503
4914 Cowley Co Conservation District	69,845	338	2,191	3,761	19,101	25,391	2,415	511	529	3,455	6,654	6,018	12,672	-	12,672
4917 Osborne County Conservation Dist	21,944	106	689	1,182	833	2,810	759	160	716	1,635	2,090	160	2,250	-	2,250
4919 Ottawa County Conservation District	22,915	111	719	1,234	2,789	4,853	792	168	-	960	2,183	732	2,915	-	2,915
4920 Cloud Co Conservation District	24,378	118	765	1,313	3,878	6,074	843	178	928	1,949	2,322	782	3,104	-	3,104
4925 Pawnee County Conservation District	32,923	159	1,033	1,773	1,662	4,627	1,138	241	91	1,470	3,136	680	3,816	-	3,816
4926 Rawlins County Conservation Dist	23,885	116	750	1,286	2,470	4,622	826	175	3,841	4,842	2,275	(269)	2,006	-	2,006
4927 Republic County Conservation Dist	30,577	148	959	1,647	756	3,510	1,057	224	1,368	2,649	2,913	(61)	2,852	-	2,852
4928 Smith County Conservation District	19,279	93	604	1,038	200	1,935	667	141	2,859	3,667	1,837	(903)	934	-	934
4932 Crawford County Conservation Dist	27,289	132	856	1,470	659	3,117	944	200	228	1,372	2,600	200	2,800	-	2,800
4933 Hodgeman County Conservation Dist	21,669	105	679	1,167	1,272	3,223	749	158	306	1,213	2,064	600	2,664	-	2,664
4935 Wyandotte County Conservation District	32,692	158	1,026	1,761	19,905	22,850	1,130	239	20,395	21,764	3,114	(881)	2,233	-	2,233
4936 Hays Recreation Commission	354,495	1,715	11,120	19,091	31,693	63,619	12,258	2,592	17,299	32,149	33,770	8,479	42,249	-	42,249
4943 Pottawatomie Wabaunsee Regional Library	226,336	1,095	7,100	12,189	11,870	32,254	7,826	1,655	10,817	20,298	21,562	2,237	23,799	-	23,799
4944 Riley County Conservation District	38,732	187	1,215	2,086	15,449	18,937	1,339	283	27,717	29,339	3,690	(1,755)	1,935	-	1,935
4945 Sumner County Conservation District	24,146	117	758	1,300	1,324	3,499	835	177	228	1,240	2,300	489	2,789	-	2,789
4949 Pottawatomie County Extension Council	61,849	299	1,940	3,331	1,133	6,703	2,139	452	21	2,612	5,892	567	6,459	-	6,459
4951 Chautauqua County Conservation Dist	14,354	69	450	773	539	1,831	496	105	186	787	1,367	196	1,563	-	1,563
4953 Central Kansas Mental Health Center	3,654,019	17,673	114,621	196,784	263,591	592,669	126,348	26,720	99,291	252,359	348,095	60,195	408,290	-	408,290
4961 Hamilton County Hospital	760,468	3,678	23,855	40,954	50,112	118,599	26,295	5,561	1,592,677	1,624,533	72,445	(359,489)	(287,044)	-	(287,044)
4967 Sheridan County Public Library	23,349	113	732	1,257	4,338	6,440	807	171	22,263	23,241	2,224	(3,118)	(894)	-	(894)
4969 Leavenworth County Conservation District	-	-	-	-	-	-	-	-	4,415	4,415	-	(2,419)	(2,419)	-	(2,419)
4970 Linn County Conservation District	30,447	147	955	1,640	1,435	4,177	1,053	223	763	2,039	2,900	404	3,304	-	3,304
4971 Hamilton County Conservation Dist	29,288	142	919	1,577	291	2,929	1,013	214	114	1,341	2,790	99	2,889	-	2,889
4972 Pottawatomie County Conservation Dist	76,797	371	2,409	4,136	12,805	19,721	2,655	562	12,323	15,540	7,316	(1,781)	5,535	-	5,535
4973 City of Sylvia	36,718	178	1,152	1,977	1,861	5,168	1,270	269	7,870	9,409	3,498	(1,536)	1,962	-	1,962
5051 Lincoln Co Conservation Dist	49,363	239	1,548	2,658	1,582	6,027	1,707	361	6,675	8,743	4,703	(826)	3,877	-	3,877
5052 Sumner County Hospital District 1	1,324,482	6,406	41,547	71,329	148,872	268,154	45,798	9,685	70,523	126,006	126,175	6,714	132,889	-	132,889
5053 Jefferson County Conservation Dist	66,238	320	2,078	3,567	6,803	12,768	2,290	484	217	2,991	6,310	2,762	9,072	-	9,072

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5225 City of Milford	\$ 60,792	\$ 294	\$ 1,907	\$ 3,274	\$ 5,192	\$ 10,667	\$ 2,102	\$ 445	\$ 877	\$ 3,424	\$ 5,791	\$ 2,012	\$ 7,803	\$ -	\$ 7,803
5242 City of Lansing	1,595,387	7,716	50,044	85,918	1,744	145,422	55,165	11,666	36,003	102,834	151,982	(13,075)	138,907	-	138,907
5247 Barber County Conservation Dist	29,940	145	939	1,612	-	2,696	1,035	219	3,717	4,971	2,852	(1,621)	1,231	-	1,231
5252 City of Grinnell	29,751	144	933	1,602	65	2,744	1,029	218	237	1,484	2,834	(25)	2,809	-	2,809
5257 Ford Co Extension Council	39,847	193	1,250	2,146	65	3,654	1,378	291	1,282	2,951	3,796	(318)	3,478	-	3,478
5259 Reno County Conservation Dist	108,156	523	3,393	5,825	18,185	27,926	3,740	791	9,576	14,107	10,303	1,186	11,489	-	11,489
5311 SE Kansas Library System	479,424	2,319	15,038	25,819	1,542	44,718	16,577	3,506	3,799	23,882	45,672	(499)	45,173	-	45,173
5327 NW Kansas Library System	213,604	1,033	6,701	11,503	12,958	32,195	7,386	1,562	31,376	40,324	20,349	(2,480)	17,869	-	17,869
5336 Central Kansas Library System	688,654	3,331	21,602	37,087	35,881	97,901	23,812	5,036	1,938	30,786	65,604	12,632	78,236	-	78,236
5339 City of Goessel	58,807	284	1,845	3,167	2,842	8,138	2,033	430	1,781	4,244	5,602	229	5,831	-	5,831
5349 Salina Airport Authority	603,456	2,919	18,930	32,499	45,547	99,895	20,866	4,413	71,207	96,486	57,487	(16,577)	40,910	-	40,910
5350 Stevens County Library	135,749	657	4,259	7,311	-	12,227	4,694	993	15,216	20,903	12,932	(5,912)	7,020	-	7,020
5352 Atchison County Extension Council	5,171	25	162	278	1,812	2,277	179	38	11,610	11,827	493	(2,482)	(1,989)	-	(1,989)
5353 McPherson County Conservation Dist	46,524	225	1,459	2,506	17,367	21,557	1,609	340	11,290	13,239	4,432	2,388	6,820	-	6,820
5354 Atchison Public Library	198,076	958	6,213	10,667	-	17,838	6,849	1,448	33,240	41,537	18,869	(11,498)	7,371	-	7,371
5355 Strother Field Commission	150,335	727	4,716	8,096	3,284	16,823	5,198	1,099	1,471	7,768	14,321	1,370	15,691	-	15,691
5356 Scott County Library	65,282	316	2,048	3,516	9,393	15,273	2,257	477	488	3,222	6,219	2,081	8,300	-	8,300
5357 Marion County Extension Council	31,069	150	974	1,673	1,415	4,212	1,074	227	942	2,243	2,960	154	3,114	-	3,114
5363 Allen County Conservation District	19,771	96	621	1,065	1,489	3,271	684	145	1,868	2,697	1,883	(241)	1,642	-	1,642
5369 Ness County Conservation Dist	54,187	262	1,699	2,918	9,327	14,206	1,874	396	5,059	7,329	5,162	508	5,670	-	5,670
5371 Southwest Guidance Center	857,993	4,150	26,914	46,206	33,964	111,234	29,668	6,274	59,508	95,450	81,735	(2,537)	79,198	-	79,198
5380 Kearny County Library	104,854	507	3,289	5,647	6,477	15,920	3,626	767	18,674	23,067	9,989	(2,418)	7,571	-	7,571
5381 Wellsville City Library	43,294	209	1,358	2,332	531	4,430	1,497	317	421	2,235	4,124	(23)	4,101	-	4,101
5384 Cherokee County Conservation Dist	13,080	63	410	704	-	1,177	452	96	865	1,413	1,246	(285)	961	-	961
5389 City of Edgerton	748,678	3,621	23,485	40,319	201,946	269,371	25,888	5,475	-	31,363	71,322	53,567	124,889	-	124,889
5390 Independence Recreation Commission	201,973	977	6,335	10,877	5,069	23,258	6,984	1,477	10,282	18,743	19,241	(40)	19,201	-	19,201
5391 Neosho County Conservation District	20,539	99	644	1,106	165	2,014	710	150	1,603	2,463	1,957	(315)	1,642	-	1,642
5408 NE Kansas Library System	432,031	2,090	13,552	23,267	23,375	62,284	14,939	3,159	50,931	69,029	41,157	(4,673)	36,484	-	36,484
5413 Library Dist 1 Miami County	236,446	1,144	7,417	12,734	15,501	36,796	8,176	1,729	447	10,352	22,525	5,900	28,425	-	28,425
5414 Southwest Kansas Library System	303,176	1,466	9,510	16,327	5,416	32,719	10,483	2,217	-	12,700	28,882	2,119	31,001	-	31,001
5421 City of Grandview Plaza	488,159	2,361	15,313	26,289	44,274	88,237	16,880	3,570	2,807	23,257	46,504	12,367	58,871	-	58,871
5427 Lyon County Conservation District	23,349	113	732	1,257	-	2,102	807	171	13,039	14,017	2,224	(5,307)	(3,083)	-	(3,083)
5433 Riley County Extension Council	111,357	539	3,493	5,997	1,687	11,716	3,851	814	1,219	5,884	10,608	437	11,045	-	11,045
5438 City of Holcomb	304,668	1,474	9,557	16,408	23,779	51,218	10,535	2,228	7,951	20,714	29,024	3,345	32,369	-	32,369
5440 Newton Recreation Comm	477,686	2,310	14,984	25,725	8,233	51,252	16,517	3,493	11,431	31,441	45,506	559	46,065	-	46,065

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5441 Southeast Kansas Mental Health Center	\$ 3,305,202	\$ 15,986	\$ 103,679	\$ 177,999	\$ 285,904	\$ 583,568	\$ 114,287	\$ 24,169	\$ 341,284	\$ 479,740	\$ 314,865	\$ 16,619	\$ 331,484	\$ -	\$ 331,484
5446 Saline County/City Building Authority	217,399	1,051	6,820	11,708	4,386	23,965	7,517	1,590	35,790	44,897	20,710	(8,035)	12,675	-	12,675
5454 RWD 2 Miami Co	426,121	2,061	13,367	22,948	14,089	52,465	14,734	3,116	9,904	27,754	40,594	3,051	43,645	-	43,645
5463 City of Leonardville	56,490	273	1,772	3,042	2,998	8,085	1,953	413	369	2,735	5,381	516	5,897	-	5,897
5466 Grant County Cemetery District	12,573	61	395	677	9,894	11,027	435	92	2,712	3,239	1,198	747	1,945	-	1,945
5470 Pawnee Watershed District 81	89,442	433	2,805	4,817	36,489	44,544	3,093	654	5,107	8,854	8,521	6,290	14,811	-	14,811
5471 City of Walton	45,988	222	1,443	2,477	36,312	40,454	1,590	336	40,819	42,745	4,381	(474)	3,907	-	3,907
5472 Grant County Conservation Dist	21,278	103	668	1,146	1,398	3,315	736	156	3,249	4,141	2,027	(551)	1,476	-	1,476
5475 North East Animal Control Commission	76,218	369	2,391	4,105	1,025	7,890	2,635	557	799	3,991	7,261	117	7,378	-	7,378
5478 RWD 3 Miami Co	57,779	279	1,813	3,112	2,229	7,433	1,998	423	-	2,421	5,504	711	6,215	-	6,215
5479 Wyandotte County Law Library	20,554	99	645	1,107	789	2,640	711	150	15,734	16,595	1,958	(6,008)	(4,050)	-	(4,050)
5489 Sumner County Extension Council	24,204	117	759	1,303	5,920	8,099	837	177	4,393	5,407	2,306	65	2,371	-	2,371
5494 Pratt County Conservation Dist	24,740	120	776	1,332	223	2,451	855	181	1,136	2,172	2,357	(168)	2,189	-	2,189
5497 Morton County Library	87,950	425	2,759	4,736	-	7,920	3,041	643	35,250	38,934	8,378	(10,178)	(1,800)	-	(1,800)
5498 Kingman County Conservation Dist	39,224	190	1,231	2,112	1,360	4,893	1,356	287	797	2,440	3,737	318	4,055	-	4,055
5501 Wakarusa Watershed Dist 35	51,710	250	1,622	2,785	4,858	9,515	1,788	378	923	3,089	4,926	1,579	6,505	-	6,505
5505 Cherokee County Extension Council	49,508	239	1,553	2,666	17,460	21,918	1,712	362	96	2,170	4,716	4,034	8,750	-	8,750
5506 Sek Multi County Health Dept	322,919	1,562	10,129	17,390	48,919	78,000	11,166	2,361	2,245	15,772	30,762	16,057	46,819	-	46,819
5508 Hays Public Library	446,428	2,159	14,004	24,042	49,081	89,286	15,437	3,264	60,348	79,049	42,528	(15,805)	26,723	-	26,723
5511 Sabetha Cemetery Association	9,792	47	308	527	-	882	339	72	4,649	5,060	933	(1,144)	(211)	-	(211)
5512 City of Rose Hill	806,703	3,902	25,305	43,444	5,913	78,564	27,894	5,899	100,182	133,975	76,849	(26,459)	50,390	-	50,390
5513 Thomas County Extension Council	16,730	81	525	901	554	2,061	578	122	3,111	3,811	1,594	(547)	1,047	-	1,047
5518 Plainville Memorial Library	40,021	194	1,256	2,155	752	4,357	1,384	293	109	1,786	3,813	229	4,042	-	4,042
5520 Rice County Extension Council	16,078	78	504	866	6,510	7,958	556	118	13,552	14,226	1,532	(1,188)	344	-	344
5521 Pottawatomie Creek Watershed Dist 90	45,337	219	1,422	2,442	117	4,200	1,568	332	1,162	3,062	4,319	(314)	4,005	-	4,005
5523 Elk County Conservation District	14,354	69	450	773	539	1,831	496	105	186	787	1,367	196	1,563	-	1,563
5532 Eureka Carnegie Library	40,875	198	1,282	2,201	7,363	11,044	1,413	299	7,392	9,104	3,894	1,483	5,377	-	5,377
5536 NE Kansas Multi County Board of Health	674,691	3,263	21,164	36,335	34,697	95,459	23,329	4,934	29,741	58,004	64,273	(1,776)	62,497	-	62,497
5537 Douglas County Extension Council	92,151	446	2,891	4,963	10,016	18,316	3,186	674	12,260	16,120	8,779	(1,086)	7,693	-	7,693
5543 City of Lake Quivira	34,024	165	1,067	1,832	737	3,801	1,176	249	2,264	3,689	3,241	(227)	3,014	-	3,014
5544 City of Silver Lake	187,111	905	5,869	10,077	8,884	25,735	6,470	1,368	9,773	17,611	17,825	(1,043)	16,782	-	16,782
5546 City of Buffalo	17,961	87	564	967	1,335	2,953	621	131	3,902	4,654	1,711	(1,390)	321	-	321
5549 South Central Kansas Library System	501,817	2,427	15,741	27,025	64,016	109,209	17,352	3,670	31,049	52,071	47,805	3,341	51,146	-	51,146
5551 SE Kansas Regional Planning Commission	120,251	582	3,772	6,476	590	11,420	4,158	879	38,327	43,364	11,456	(17,341)	(5,885)	-	(5,885)
5553 Riley County Law Enforcement Agency	3,645,459	17,632	114,352	196,323	42,787	371,094	126,052	26,657	149,435	302,144	347,279	(22,330)	324,949	-	324,949

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5555 Wet Walnut Creek Watershed Jt Dist 58	\$ 106,635	\$ 516	\$ 3,345	\$ 5,743	\$ 5,694	\$ 15,298	\$ 3,687	\$ 780	\$ 13,268	\$ 17,735	\$ 10,158	\$ (4,866)	\$ 5,292	\$ -	\$ 5,292
5556 City of Garden Plain	271,933	1,315	8,530	14,645	45,605	70,095	9,403	1,988	15,982	27,373	25,905	11,618	37,523	-	37,523
5561 Barber County Extension Council	21,133	102	663	1,138	69	1,972	731	155	768	1,654	2,013	(233)	1,780	-	1,780
5564 City of Hoyt	46,626	226	1,462	2,511	23,843	28,042	1,612	341	4,659	6,612	4,442	6,948	11,390	-	11,390
5570 RWD 9 Leavenworth County	41,716	202	1,308	2,247	-	3,757	1,442	305	2,571	4,318	3,974	(685)	3,289	-	3,289
5573 Scott County Conservation District	21,654	105	679	1,166	6,925	8,875	749	158	7,121	8,028	2,063	753	2,816	-	2,816
5585 Miami County Conservation Dist	47,075	228	1,477	2,535	13,527	17,767	1,628	344	5,976	7,948	4,485	1,909	6,394	-	6,394
5586 Linn County Extension Council	-	-	-	-	756	756	-	-	8,505	8,505	-	(2,699)	(2,699)	-	(2,699)
5598 Wichita County Conservation Dist	20,018	97	628	1,078	101	1,904	692	146	443	1,281	1,907	(107)	1,800	-	1,800
5605 Kansas Association of Counties	363,490	1,758	11,402	19,575	29,091	61,826	12,569	2,658	10,726	25,953	34,627	7,900	42,527	-	42,527
5606 Labette-Hackberry Crk Watershed Dist 96	39,934	193	1,253	2,151	6,713	10,310	1,381	292	799	2,472	3,804	1,672	5,476	-	5,476
5615 Finney Co Conservation District	25,406	123	797	1,368	3,944	6,232	878	186	20,263	21,327	2,420	(3,512)	(1,092)	-	(1,092)
5617 City of Manter	35,907	174	1,127	1,934	1,165	4,400	1,242	263	979	2,484	3,421	212	3,633	-	3,633
5620 Dorothy Bramlage Library	443,575	2,145	13,914	23,888	28,724	68,671	15,338	3,244	-	18,582	42,256	10,205	52,461	-	52,461
5621 Shawnee Heights Fire District	20,235	98	635	1,090	580	2,403	700	148	687	1,535	1,928	(176)	1,752	-	1,752
5622 Doniphan Co Rural Fire District 2	70,801	342	2,221	3,813	6,152	12,528	2,448	518	7,101	10,067	6,745	966	7,711	-	7,711
5632 Stafford County Conservation Dist	23,277	113	730	1,254	4,723	6,820	805	170	2,787	3,762	2,217	216	2,433	-	2,433
5635 City of Melvern	73,524	356	2,306	3,960	5,094	11,716	2,542	538	7,515	10,595	7,004	842	7,846	-	7,846
5636 Geary County Conservation District	28,462	138	893	1,533	2,691	5,255	984	208	2,178	3,370	2,711	732	3,443	-	3,443
5641 Hamilton County Extension Council	-	-	-	-	135	135	-	-	11,352	11,352	-	(3,458)	(3,458)	-	(3,458)
5642 Stafford Recreation Commission	32,880	159	1,031	1,771	2,049	5,010	1,137	240	2,109	3,486	3,132	63	3,195	-	3,195
5643 RWD 3 Marshall Co	47,147	228	1,479	2,539	22,996	27,242	1,630	345	28,894	30,869	4,491	179	4,670	-	4,670
5647 Metropolitan Topeka Airport Auth	1,496,486	7,238	46,942	80,592	53,241	188,013	51,745	10,943	72,623	135,311	142,560	5,816	148,376	-	148,376
5648 Dickinson Co Conservation Dist	26,087	126	818	1,405	80	2,429	902	191	5,984	7,077	2,485	(2,822)	(337)	-	(337)
5649 Burlington Recreation Commission	250,901	1,214	7,870	13,512	30,393	52,989	8,676	1,835	927	11,438	23,902	6,822	30,724	-	30,724
5654 Harper County Extension Council	25,406	123	797	1,368	2,504	4,792	878	186	1,910	2,974	2,420	522	2,942	-	2,942
5656 RWD 3 Nemaha Co	105,766	512	3,318	5,696	8,576	18,102	3,657	773	1,196	5,626	10,076	1,747	11,823	-	11,823
5661 Kansas Municipal Energy Agency	1,474,195	7,130	46,243	79,391	155,993	288,757	50,975	10,780	21,784	83,539	140,437	38,335	178,772	-	178,772
5662 Atchison County Conservation Dist	52,246	253	1,639	2,814	10,999	15,705	1,807	382	11,266	13,455	4,977	283	5,260	-	5,260
5665 Holcomb Recreation Commission	216,877	1,049	6,803	11,680	2,760	22,292	7,499	1,586	20,356	29,441	20,660	(4,088)	16,572	-	16,572
5668 City of Auburn	163,531	791	5,129	8,807	277	15,004	5,655	1,196	7,253	14,104	15,578	(1,696)	13,882	-	13,882
5674 RWD 1 Consolidated Shawnee Co	124,205	601	3,896	6,689	757	11,943	4,295	908	5,015	10,218	11,832	(2,472)	9,360	-	9,360
5675 Derby Recreation Commission	1,623,357	7,852	50,922	87,424	222,638	368,836	56,132	11,871	2,749	70,752	154,647	49,381	204,028	-	204,028
5676 RWD 2 Mitchell Co	83,924	406	2,633	4,520	15,215	22,774	2,902	614	5,628	9,144	7,995	1,291	9,286	-	9,286
5677 South Central Kansas Reg Medical Center	4,978,342	24,078	156,162	268,104	334,665	783,009	172,141	36,404	1,120,211	1,328,756	474,254	(225,638)	248,616	-	248,616

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5680 Ellis County Conservation District	\$ 64,297	\$ 311	\$ 2,017	\$ 3,463	\$ 3,130	\$ 8,921	\$ 2,223	\$ 470	\$ 1,584	\$ 4,277	\$ 6,125	\$ 94	\$ 6,219	\$ -	\$ 6,219
5681 Pratt County Extension Council	42,614	206	1,337	2,295	4,659	8,497	1,473	312	8,211	9,996	4,060	(1,417)	2,643	-	2,643
5686 City of Park City	1,078,028	5,214	33,816	58,056	7,192	104,278	37,276	7,883	43,089	88,248	102,697	(17,337)	85,360	-	85,360
5687 City of Bel Aire	1,298,309	6,279	40,726	69,919	157,181	274,105	44,893	9,494	-	54,387	123,681	50,528	174,209	-	174,209
5690 Grant County Recreation Comm	348,774	1,687	10,940	18,783	7,852	39,262	12,060	2,550	44,073	58,683	33,225	(7,686)	25,539	-	25,539
5702 City of Meriden	130,202	630	4,084	7,012	3,613	15,339	4,502	952	3,811	9,265	12,403	660	13,063	-	13,063
5704 Highland Cemetery	33,677	163	1,056	1,814	14,749	17,782	1,164	246	13,433	14,843	3,208	(1,928)	1,280	-	1,280
5710 Public Wholesale Water District No 4	189,950	919	5,958	10,230	5,297	22,404	6,568	1,389	753	8,710	18,095	1,328	19,423	-	19,423
5715 Public Wholesale Water Supply Dist 5	123,640	598	3,878	6,659	24,188	35,323	4,275	904	-	5,179	11,778	6,482	18,260	-	18,260
5717 Kearny County Conservation District	26,738	129	839	1,440	1,100	3,508	925	196	8,036	9,157	2,547	(1,673)	874	-	874
5724 Marion County Rural Water District 4	29,838	144	936	1,607	4,194	6,881	1,032	218	285	1,535	2,842	1,896	4,738	-	4,738
5725 Crawford County RWD 2	50,624	245	1,588	2,726	15,658	20,217	1,750	370	183	2,303	4,823	3,654	8,477	-	8,477
9000 Topeka Metropolitan Transit Authority	3,387,851	16,386	106,271	182,450	360,145	665,252	117,145	24,773	26,759	168,677	322,738	91,571	414,309	-	414,309
9035 Coffey County Library	451,237	2,182	14,154	24,301	-	40,637	15,603	3,300	22,485	41,388	42,986	(8,542)	34,444	-	34,444
9036 Colby Housing Authority	169,759	821	5,325	9,142	13,811	29,099	5,870	1,241	13,624	20,735	16,172	(368)	15,804	-	15,804
9037 McPherson Recreation Commission	229,406	1,110	7,196	12,354	28,129	48,789	7,932	1,678	62,587	72,197	21,854	(4,085)	17,769	-	17,769
9038 Sedgwick County Conservation District	40,325	195	1,265	2,172	2,942	6,574	1,394	295	1,156	2,845	3,841	1,022	4,863	-	4,863
9039 RWD 1 Jackson Co	111,908	541	3,510	6,027	2,045	12,123	3,870	818	1,919	6,607	10,661	411	11,072	-	11,072
9040 RWD 3 Jackson Co	190,385	921	5,972	10,253	10,247	27,393	6,583	1,392	10,836	18,811	18,137	1,977	20,114	-	20,114
9044 Disability Rights Center of Kansas	754,254	3,648	23,660	40,620	41,547	109,475	26,081	5,515	27,501	59,097	71,853	1,428	73,281	-	73,281
9049 Kearny County Council on Aging	84,966	411	2,665	4,576	3,009	10,661	2,938	621	9,690	13,249	8,094	(2,168)	5,926	-	5,926
9050 USD 208 Recreation Commission	47,364	229	1,486	2,551	21,485	25,751	1,638	346	26,347	28,331	4,512	(1,660)	2,852	-	2,852
9052 City of Salina Housing Authority	345,225	1,670	10,829	18,592	1,806	32,897	11,937	2,524	6,884	21,345	32,887	(1,787)	31,100	-	31,100
9058 Atwood Public Library	24,667	119	773	1,328	2,384	4,604	853	180	138	1,171	2,350	468	2,818	-	2,818
9059 Smoky Hills Public Television	418,633	2,025	13,131	22,545	-	37,701	14,475	3,061	33,145	50,681	39,880	(9,152)	30,728	-	30,728
9060 USD 303 Recreation Commission	35,806	173	1,123	1,928	10,256	13,480	1,238	262	8,964	10,464	3,411	91	3,502	-	3,502
9061 Consolidated RWD 1	101,406	490	3,181	5,461	-	9,132	3,506	742	2,232	6,480	9,660	(678)	8,982	-	8,982
9062 City of Oakley Housing Authority	47,278	229	1,483	2,546	3,031	7,289	1,635	346	6,245	8,226	4,504	(935)	3,569	-	3,569
9063 City of Hutchinson Housing Authority	-	-	-	-	-	-	-	-	22,665	22,665	-	(9,956)	(9,956)	-	(9,956)
9064 Coffey County Historical Museum	69,931	338	2,194	3,766	12,733	19,031	2,418	511	-	2,929	6,662	3,937	10,599	-	10,599
9065 Turner Recreation Commission	185,808	899	5,829	10,007	13,544	30,279	6,425	1,359	21,292	29,076	17,701	(4,692)	13,009	-	13,009
9068 Shawnee County Fire District 1	54,983	266	1,725	2,961	3,850	8,802	1,901	402	427	2,730	5,238	1,156	6,394	-	6,394
9069 City of Howard Housing Authority	36,414	176	1,142	1,961	1,536	4,815	1,259	266	3,893	5,418	3,469	(1,410)	2,059	-	2,059
9071 Russell Recreation Commission	60,951	295	1,912	3,282	3,399	8,888	2,108	446	1,333	3,887	5,806	970	6,776	-	6,776
9072 City of Russell Housing Authority	112,777	545	3,538	6,073	6,908	17,064	3,900	825	-	4,725	10,744	1,821	12,565	-	12,565

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9073 City of McFarland	\$ 26,246	\$ 127	\$ 823	\$ 1,413	\$ 7,618	\$ 9,981	\$ 908	\$ 192	\$ 2,227	\$ 3,327	\$ 2,500	\$ 786	\$ 3,286	\$ -	\$ 3,286
9075 Oberlin City Library	25,971	126	815	1,399	8,161	10,501	898	190	7,085	8,173	2,474	(437)	2,037	-	2,037
9076 Pratt Airport Authority	125,523	607	3,937	6,760	9,099	20,403	4,340	918	1,716	6,974	11,958	1,794	13,752	-	13,752
9078 The Legacy At Park View	2,061,181	9,969	64,656	111,003	128,138	313,766	71,271	15,072	53,817	140,160	196,355	5,744	202,099	-	202,099
9079 RWD 1 Elk Co	54,578	264	1,712	2,939	3,574	8,489	1,887	399	409	2,695	5,199	1,154	6,353	-	6,353
9080 Ottawa Recreation Commission	275,858	1,334	8,653	14,856	14,210	39,053	9,539	2,017	-	11,556	26,279	4,917	31,196	-	31,196
9081 Oberlin Housing Authority	52,391	253	1,644	2,821	6,331	11,049	1,812	383	8,299	10,494	4,991	(224)	4,767	-	4,767
9082 Fort Scott Housing Authority	235,780	1,140	7,396	12,698	29,692	50,926	8,153	1,724	-	9,877	22,461	10,344	32,805	-	32,805
9084 Goddard Public Library	26,304	127	825	1,417	4,336	6,705	910	192	9,244	10,346	2,506	(495)	2,011	-	2,011
9086 SE Kansas Area Agency on Aging	444,719	2,151	13,950	23,950	63,149	103,200	15,377	3,252	90,689	109,318	42,366	(12,808)	29,558	-	29,558
9087 Ulysses Housing Authority	35,313	171	1,107	1,902	-	3,180	1,221	258	1,678	3,157	3,364	(435)	2,929	-	2,929
9089 Lakin Recreation Commission	188,488	912	5,912	10,151	88,050	105,025	6,518	1,378	58,813	66,709	17,956	5,365	23,321	-	23,321
9090 City of Agra	20,206	98	633	1,088	-	1,819	699	148	7,408	8,255	1,925	(2,188)	(263)	-	(263)
9091 City of Chase	55,679	269	1,746	2,999	479	5,493	1,925	407	7,680	10,012	5,304	(2,696)	2,608	-	2,608
9092 Larned Recreation Comm	43,352	210	1,360	2,335	1,353	5,258	1,499	317	41	1,857	4,130	383	4,513	-	4,513
9093 City of Scammon	44,019	213	1,380	2,371	4,071	8,035	1,522	322	2,066	3,910	4,193	639	4,832	-	4,832
9095 Comanche County Hospital	1,897,332	9,177	59,517	102,179	170,707	341,580	65,606	13,874	38,720	118,200	180,746	52,984	233,730	-	233,730
9096 Rossville Community Library	57,315	277	1,798	3,087	14,775	19,937	1,982	419	3,817	6,218	5,460	2,665	8,125	-	8,125
9097 Edwards County Hospital	2,714,493	13,129	85,149	146,187	93,040	337,505	93,862	19,850	72,058	185,770	258,592	(8,577)	250,015	-	250,015
9098 Sublette Recreation Commission	65,369	316	2,051	3,520	15,554	21,441	2,260	478	40,336	43,074	6,227	(5,938)	289	-	289
9100 City of Weir	49,233	238	1,544	2,651	5,453	9,886	1,702	360	31,427	33,489	4,690	(4,874)	(184)	-	(184)
9101 Deerfield Recreation Commission	33,286	161	1,044	1,793	1,914	4,912	1,151	243	2,738	4,132	3,171	34	3,205	-	3,205
9102 Stanton County Cemetery Board	28,100	136	881	1,513	9,286	11,816	972	205	-	1,177	2,677	2,854	5,531	-	5,531
9103 SW Kansas Area Agency on Aging	674,633	3,263	21,162	36,332	1,271	62,028	23,327	4,933	69,179	97,439	64,268	(22,575)	41,693	-	41,693
9104 Jayhawk Area Agency on Aging	597,039	2,888	18,729	32,153	-	53,770	20,644	4,366	98,689	123,699	56,876	(31,439)	25,437	-	25,437
9105 NW Kansas Area Agency on Aging	573,009	2,771	17,975	30,859	-	51,605	19,813	4,190	27,521	51,524	54,587	(8,624)	45,963	-	45,963
9106 Post Rock Extension District 1	111,097	537	3,485	5,983	6,262	16,267	3,841	812	6,376	11,029	10,583	920	11,503	-	11,503
9108 City of Bronson	66,557	322	2,087	3,584	5,403	11,396	2,301	487	818	3,606	6,340	1,640	7,980	-	7,980
9109 City of Gridley	59,010	285	1,851	3,178	6,194	11,508	2,040	432	3,116	5,588	5,622	509	6,131	-	6,131
9110 City of Inman	287,852	1,392	9,029	15,502	17,434	43,357	9,953	2,105	4,001	16,059	27,422	4,475	31,897	-	31,897
9111 City of New Strawn	112,661	545	3,534	6,067	21,470	31,616	3,896	824	3,451	8,171	10,732	7,059	17,791	-	17,791
9113 City of Uniontown	61,357	297	1,925	3,304	7,326	12,852	2,122	449	2,851	5,422	5,845	3,014	8,859	-	8,859
9114 Erie City Public Library	20,959	101	657	1,129	1,546	3,433	725	153	1,824	2,702	1,997	303	2,300	-	2,300
9115 Oakley Public Library	62,935	304	1,974	3,389	9,163	14,830	2,176	460	1,326	3,962	5,995	2,422	8,417	-	8,417
9116 Oswego Public Library	16,194	78	508	872	602	2,060	560	118	321	999	1,543	166	1,709	-	1,709

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9117 Stanton County Public Library	\$ 110,879	\$ 536	\$ 3,478	\$ 5,971	\$ 33,697	\$ 43,682	\$ 3,834	\$ 811	\$ 15,024	\$ 19,669	\$ 10,563	\$ 2,318	\$ 12,881	\$ -	\$ 12,881
9121 Wichita County Extension Council	18,468	89	579	995	438	2,101	639	135	1,789	2,563	1,759	(259)	1,500	-	1,500
9122 Jewell County Conservation District	22,726	110	712	1,224	-	2,046	786	166	7,805	8,757	2,165	(2,736)	(571)	-	(571)
9123 Rooks County Conservation District	32,445	157	1,017	1,747	1,853	4,774	1,122	237	1,821	3,180	3,091	439	3,530	-	3,530
9124 Russell County Conservation District	33,257	161	1,043	1,791	1,746	4,741	1,150	243	2,239	3,632	3,168	(37)	3,131	-	3,131
9125 Saline County Conservation District	24,175	117	758	1,302	1,041	3,218	836	177	2,490	3,503	2,303	(467)	1,836	-	1,836
9126 Hugoton Recreation Commission	134,069	648	4,206	7,220	3,527	15,601	4,636	980	3,180	8,796	12,772	470	13,242	-	13,242
9127 Hospital Dist No 6 of Harper County	3,135,341	15,164	98,350	168,851	152,439	434,804	108,414	22,927	149,921	281,262	298,684	35,582	334,266	-	334,266
9128 Johnson County RWD 7	288,315	1,394	9,044	15,527	18,152	44,117	9,969	2,108	11,691	23,768	27,466	1,993	29,459	-	29,459
9129 Jetmore Housing Authority	29,491	143	925	1,588	472	3,128	1,020	216	834	2,070	2,809	(123)	2,686	-	2,686
9130 Stanton County Health Care Facility	3,636,637	17,589	114,075	195,848	581,139	908,651	125,747	26,593	34,753	187,093	346,439	213,405	559,844	-	559,844
9131 City of Palco	56,200	272	1,763	3,027	13,248	18,310	1,943	411	26,344	28,698	5,354	(2,145)	3,209	-	3,209
9132 Western Kansas Groundwater Management	129,521	626	4,063	6,975	1,272	12,936	4,479	947	48,127	53,553	12,339	(14,340)	(2,001)	-	(2,001)
9134 Tri-Ko Inc	3,259,387	15,764	102,242	175,531	77,742	371,279	112,703	23,834	33,672	170,209	310,501	4,611	315,112	-	315,112
9135 Mary Cotton Public Library	34,850	169	1,093	1,877	4,796	7,935	1,205	255	9,039	10,499	3,320	159	3,479	-	3,479
9136 City of Harveyville	39,934	193	1,253	2,151	975	4,572	1,381	292	4,081	5,754	3,804	(679)	3,125	-	3,125
9137 SE Kansas Regional Juvenile Detention Center	457,654	2,213	14,356	24,647	56,851	98,067	15,825	3,347	36,999	56,171	43,598	13,041	56,639	-	56,639
9138 City of Greenleaf	41,484	201	1,301	2,234	3,943	7,679	1,434	303	8	1,745	3,952	1,275	5,227	-	5,227
9139 Kansas Guardianship Program	354,510	1,715	11,120	19,092	8,784	40,711	12,258	2,592	5,534	20,384	33,772	685	34,457	-	34,457
9140 City of Pleasanton	328,684	1,590	10,310	17,701	23,868	53,469	11,365	2,403	16,291	30,059	31,312	(170)	31,142	-	31,142
9141 City of Winchester	84,503	409	2,651	4,551	2,176	9,787	2,922	618	2,428	5,968	8,050	246	8,296	-	8,296
9142 Wakarusa Township	246,208	1,191	7,723	13,259	13,757	35,930	8,513	1,800	18,968	29,281	23,455	631	24,086	-	24,086
9144 N C Kansas Reg Juvenile Deten Facility	548,979	2,655	17,221	29,565	61,169	110,610	18,983	4,014	30,786	53,783	52,298	15,370	67,668	-	67,668
9145 Developmental Services of NW Kansas Inc	6,489,385	31,386	203,561	349,480	752	585,179	224,389	47,453	726,967	998,809	618,201	(239,492)	378,709	-	378,709
9146 Futures Unlimited Inc	2,323,598	11,238	72,888	125,135	127,646	336,907	80,345	16,991	252,411	349,747	221,354	(23,543)	197,811	-	197,811
9147 C O F Training Services Inc	3,619,806	17,508	113,547	194,941	220,853	546,849	125,165	26,470	49,532	201,167	344,835	42,380	387,215	-	387,215
9148 NW Local Environmental Protection Group	54,795	265	1,719	2,951	782	5,717	1,895	401	11,845	14,141	5,220	(2,724)	2,496	-	2,496
9149 Big Lakes Developmental Center Inc	3,344,947	16,178	104,925	180,139	223,609	524,851	115,661	24,460	261,306	401,427	318,651	(40,681)	277,970	-	277,970
9150 Multi Community Diversified Service Inc	2,746,431	13,283	86,151	147,907	-	247,341	94,966	20,083	243,773	358,822	261,635	(89,569)	172,066	-	172,066
9151 High Plains Mental Health Center	3,977,430	19,237	124,765	214,201	53,367	411,570	137,531	29,085	433,782	600,398	378,904	(77,033)	301,871	-	301,871
9152 Arrowhead West Inc	4,870,084	23,555	152,767	262,274	100,299	538,895	168,397	35,612	168,306	372,315	463,941	6,102	470,043	-	470,043
9153 Barton County Extension Council	25,189	122	790	1,357	2,429	4,698	871	184	273	1,328	2,400	1,120	3,520	-	3,520
9154 NE Kansas Area Agency on Aging Inc	232,607	1,125	7,297	12,527	9,967	30,916	8,043	1,701	52,760	62,504	22,159	(19,082)	3,077	-	3,077
9155 City of Onaga	221,411	1,071	6,945	11,924	35,300	55,240	7,656	1,619	-	9,275	21,092	13,091	34,183	-	34,183
9156 Central Rush County Ems	36,110	175	1,132	1,945	2,099	5,351	1,249	264	1,635	3,148	3,440	219	3,659	-	3,659

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9157 Tri-Valley Developmental Service Inc	\$ 2,600,572	\$ 12,578	\$ 81,576	\$ 140,051	\$ 20,400	\$ 254,605	\$ 89,922	\$ 19,017	\$ 226,537	\$ 335,476	\$ 247,739	\$ (67,805)	\$ 179,934	\$ -	\$ 179,934
9158 Wyandotte County Fair Association Inc	-	-	-	-	-	-	-	-	15,083	15,083	-	(6,206)	(6,206)	-	(6,206)
9159 Sunflower Extension District 6	64,674	313	2,029	3,483	1,682	7,507	2,236	473	17,387	20,096	6,161	(3,609)	2,552	-	2,552
9160 Goodland Housing Authority	112,313	543	3,523	6,049	6,773	16,888	3,884	821	6,408	11,113	10,699	(1,777)	8,922	-	8,922
9161 Medicine Lodge Township	77,087	373	2,418	4,151	8,239	15,181	2,666	564	5,247	8,477	7,344	(652)	6,692	-	6,692
9162 NW Kansas Groundwater Mgt Dist 4	233,361	1,129	7,320	12,567	15,586	36,602	8,069	1,706	7,313	17,088	22,231	282	22,513	-	22,513
9163 Coldwater-Wilmore Regional Library	25,797	125	809	1,389	4,806	7,129	892	189	6,451	7,532	2,458	217	2,675	-	2,675
9164 Twin Valley Developmental Services Inc	1,776,328	8,591	55,721	95,663	-	159,975	61,422	12,989	139,676	214,087	169,219	(42,387)	126,832	-	126,832
9166 Scott County Extension Council	15,962	77	500	860	-	1,437	552	117	8,449	9,118	1,521	(2,182)	(661)	-	(661)
9169 Housing Authority City of Iola	243,485	1,178	7,638	13,113	12,177	34,106	8,419	1,780	21,189	31,388	23,195	(2,657)	20,538	-	20,538
9170 Plumb Township Wabaunsee Co	20,756	100	651	1,118	1,519	3,388	718	152	291	1,161	1,977	263	2,240	-	2,240
9171 Training & Evaluation Center Hutchinson	2,958,543	14,309	92,804	159,330	314,093	580,536	102,300	21,634	258,288	382,222	281,841	(11,833)	270,008	-	270,008
9172 Nemaha County Training Center Inc	1,042,352	5,041	32,697	56,135	9,764	103,637	36,042	7,622	79,231	122,895	99,298	(18,961)	80,337	-	80,337
9173 Sheltered Living Inc	3,012,846	14,572	94,508	162,254	78,225	349,559	104,178	22,031	107,082	233,291	287,014	(28,360)	258,654	-	258,654
9174 Starkey Inc	8,547,307	41,340	268,115	460,308	153,264	923,027	295,548	62,502	219,817	577,867	814,246	14,860	829,106	-	829,106
9175 Community Living Opportunities Inc	3,466,053	16,764	108,724	186,661	-	312,149	119,849	25,345	1,637,796	1,782,990	330,188	(498,358)	(168,170)	-	(168,170)
9176 City of Grainfield	23,161	112	726	1,247	1,573	3,658	801	169	3,282	4,252	2,206	(281)	1,925	-	1,925
9177 City of Cunningham	73,741	357	2,313	3,971	10,979	17,620	2,550	539	10,333	13,422	7,025	(2,386)	4,639	-	4,639
9178 City of Greeley	35,111	170	1,102	1,891	1,837	5,000	1,214	257	1,741	3,212	3,345	(171)	3,174	-	3,174
9179 Halstead Public Library	26,825	130	841	1,445	1,143	3,559	928	196	471	1,595	2,555	414	2,969	-	2,969
9181 Colby Recreation Dept	49,639	240	1,558	2,673	2,389	6,860	1,716	363	5,767	7,846	4,729	(627)	4,102	-	4,102
9182 City of Whitewater	108,142	523	3,393	5,824	21,898	31,638	3,739	791	27,162	31,692	10,302	(3,580)	6,722	-	6,722
9183 Walnut Creek Extension Dist 2	86,835	420	2,723	4,676	4,221	12,040	3,003	635	3,296	6,934	8,272	966	9,238	-	9,238
9184 SC Kansas Area Agency on Aging	276,278	1,336	8,666	14,879	20,052	44,933	9,553	2,020	16,183	27,756	26,319	3,489	29,808	-	29,808
9185 Rice County Council on Aging	178,986	866	5,614	9,639	16,493	32,612	6,189	1,309	14,822	22,320	17,051	466	17,517	-	17,517
9186 Kingman County Council on Aging	115,065	557	3,609	6,197	-	10,363	3,979	841	19,708	24,528	10,962	(5,542)	5,420	-	5,420
9187 City of Norcatur	10,472	51	328	564	599	1,542	362	77	209	648	998	189	1,187	-	1,187
9188 Beloit Housing Authority	75,725	366	2,375	4,078	16,139	22,958	2,618	554	-	3,172	7,214	4,802	12,016	-	12,016
9189 Republic County Historical Society	-	-	-	-	-	-	-	-	6,185	6,185	-	(2,724)	(2,724)	-	(2,724)
9190 Sherman County Conservation District	32,648	158	1,024	1,758	-	2,940	1,129	239	1,657	3,025	3,110	(438)	2,672	-	2,672
9191 Jackson County Conservation District	48,943	237	1,535	2,636	1,108	5,516	1,692	358	-	2,050	4,663	415	5,078	-	5,078
9192 Johnson County Extension Council	117,571	569	3,688	6,332	3,339	13,928	4,065	860	36,041	40,966	11,200	(14,007)	(2,807)	-	(2,807)
9193 Yates Center Public Library	23,407	113	734	1,261	1,204	3,312	809	171	299	1,279	2,230	227	2,457	-	2,457
9194 Overbrook Public Library	28,375	137	890	1,528	6,860	9,415	981	207	4,105	5,293	2,703	574	3,277	-	3,277
9195 Franklin County RWD 6	133,446	645	4,186	7,187	3,448	15,466	4,614	976	399	5,989	12,713	1,305	14,018	-	14,018

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9196 Public Wholesale Water Supply 11	\$ 177,465	\$ 858	\$ 5,567	\$ 9,557	\$ 32,279	\$ 48,261	\$ 6,136	\$ 1,298	\$ 6,907	\$ 14,341	\$ 16,906	\$ 5,076	\$ 21,982	\$ -	\$ 21,982
9197 Public Wholesale Water Supply 12	112,139	542	3,517	6,039	10,857	20,955	3,878	820	24,799	29,497	10,683	(916)	9,767	-	9,767
9198 Pawnee Mental Health Services Inc	5,430,043	26,263	170,332	292,430	-	489,025	187,760	39,707	645,352	872,819	517,285	(224,885)	292,400	-	292,400
9199 Topeka Association for Retarded Citizens	2,542,126	12,295	79,742	136,904	-	228,941	87,901	18,589	319,158	425,648	242,172	(120,657)	121,515	-	121,515
9200 North Central Regional Planning Commission	626,486	3,030	19,652	33,739	12,864	69,285	21,663	4,581	3,833	30,077	59,681	1,946	61,627	-	61,627
9201 Coffeyville Regional Medical Center Inc	15,165,518	73,349	475,717	816,725	2,652,268	4,018,059	524,392	110,897	494,901	1,130,190	1,444,720	472,352	1,917,072	-	1,917,072
9202 Kansas Public Telecommunications	666,565	3,224	20,909	35,897	-	60,030	23,048	4,874	114,677	142,599	63,499	(37,234)	26,265	-	26,265
9204 Elk County Council on Aging	84,315	408	2,644	4,541	13,352	20,945	2,915	617	12,126	15,658	8,032	478	8,510	-	8,510
9205 City of La Harpe	110,532	535	3,467	5,953	32,987	42,942	3,822	808	9,835	14,465	10,530	6,111	16,641	-	16,641
9206 City of Offerle	28,520	138	895	1,536	7,790	10,359	986	209	11,470	12,665	2,717	(728)	1,989	-	1,989
9207 Wabaunsee County Extension Council	26,043	126	816	1,403	6,891	9,236	901	190	3,243	4,334	2,481	1,048	3,529	-	3,529
9208 Cowley County Council on Aging	123,278	596	3,867	6,639	27,969	39,071	4,263	901	28,424	33,588	11,744	2,082	13,826	-	13,826
9209 McPherson County Council on Aging	68,715	332	2,155	3,701	1,068	7,256	2,376	502	992	3,870	6,546	306	6,852	-	6,852
9210 Center Twp Reno County	28,535	138	895	1,537	1,998	4,568	987	209	447	1,643	2,718	298	3,016	-	3,016
9211 RWD 5 Anderson Co	53,825	260	1,688	2,899	2,616	7,463	1,861	394	228	2,483	5,128	768	5,896	-	5,896
9212 RWD 3 Cowley Co	73,770	357	2,314	3,973	19,833	26,477	2,551	539	-	3,090	7,028	7,732	14,760	-	14,760
9213 RWD 6 Crawford Co	46,220	224	1,450	2,489	2,711	6,874	1,598	338	-	1,936	4,403	757	5,160	-	5,160
9214 RWD 1 Woodson Co	93,701	453	2,939	5,046	1,260	9,698	3,240	685	11,331	15,256	8,926	(2,055)	6,871	-	6,871
9215 Kansas Bostwick Irrigation District 2	448,239	2,168	14,061	24,140	31,709	72,078	15,499	3,278	19,356	38,133	42,701	1,171	43,872	-	43,872
9216 Greeley County Library	40,644	197	1,275	2,189	7,605	11,266	1,405	297	1,416	3,118	3,872	3,144	7,016	-	7,016
9217 Haskell Township Library	41,658	201	1,307	2,243	3,324	7,075	1,440	305	-	1,745	3,968	1,046	5,014	-	5,014
9218 City of Kensington	58,576	283	1,838	3,155	12,082	17,358	2,025	428	1,644	4,097	5,580	2,637	8,217	-	8,217
9219 City of Mound Valley	43,903	212	1,377	2,364	9,366	13,319	1,518	321	2,896	4,735	4,182	1,496	5,678	-	5,678
9220 Kanwaka Township	84,430	408	2,648	4,547	892	8,495	2,919	617	1,595	5,131	8,043	(365)	7,678	-	7,678
9221 Lincoln Township Dickinson County	24,015	116	754	1,293	10,474	12,637	830	176	-	1,006	2,288	3,967	6,255	-	6,255
9222 Doniphan Co Conservation District	30,606	148	960	1,648	6,337	9,093	1,058	224	4,879	6,161	2,916	285	3,201	-	3,201
9224 Gove County Medical Center	4,461,214	21,577	139,941	240,255	-	401,773	154,259	32,622	221,201	408,082	424,991	(82,465)	342,526	-	342,526
9225 Bird City Housing Authority	27,173	131	852	1,463	7,877	10,323	940	199	9,759	10,898	2,589	(682)	1,907	-	1,907
9226 Scott Recreation Commission	61,748	299	1,937	3,325	6,437	11,998	2,135	452	8,193	10,780	5,882	926	6,808	-	6,808
9227 Labette Center for Mental Health Service	1,538,129	7,439	48,248	82,835	102,561	241,083	53,185	11,247	86,809	151,241	146,528	17,379	163,907	-	163,907
9228 Cheney Recreation Commission	41,658	201	1,307	2,243	3,031	6,782	1,440	305	1,123	2,868	3,968	761	4,729	-	4,729
9229 Douglass Public Library	22,625	109	710	1,218	1,465	3,502	782	165	974	1,921	2,155	340	2,495	-	2,495
9230 Reno Township	92,411	447	2,899	4,977	31,401	39,724	3,195	676	2,228	6,099	8,803	7,503	16,306	-	16,306
9231 City of Richmond	78,955	382	2,477	4,252	2,326	9,437	2,730	577	14,942	18,249	7,522	(2,501)	5,021	-	5,021
9233 Iroquois Center for Human Development	779,733	3,771	24,459	41,992	4,752	74,974	26,962	5,702	126,708	159,372	74,280	(29,750)	44,530	-	44,530

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9234 Bert Nash Community Mental Health	\$ 5,301,608	\$ 25,642	\$ 166,303	\$ 285,513	\$ 184,920	\$ 662,378	\$ 183,319	\$ 38,768	\$ 319,581	\$ 541,668	\$ 505,050	\$ (15,146)	\$ 489,904	\$ -	\$ 489,904
9235 City of Elwood	280,117	1,355	8,787	15,085	11,631	36,858	9,686	2,048	13,569	25,303	26,685	(757)	25,928	-	25,928
9236 City of Elk City	47,509	230	1,490	2,559	1,402	5,681	1,643	347	5,285	7,275	4,526	(1,400)	3,126	-	3,126
9237 Park Township	26,738	129	839	1,440	2,200	4,608	925	196	1,432	2,553	2,547	824	3,371	-	3,371
9238 Unified Government of Wyandotte County	51,499,505	249,082	1,615,454	2,773,460	194,291	4,832,287	1,780,746	376,587	1,573,217	3,730,550	4,906,022	(438,809)	4,467,213	15,439	4,482,652
9239 Creative Community Living Inc	-	-	-	-	-	-	-	-	2,067,361	2,067,361	-	(776,435)	(776,435)	-	(776,435)
9240 Flint Hills Community Health Center Inc	4,561,752	22,063	143,095	245,669	1,015,668	1,426,495	157,736	33,358	-	191,094	434,568	328,380	762,948	-	762,948
9242 University of Kansas Hospital Authority	32,903,117	159,139	1,032,116	1,771,968	533,998	3,497,221	1,137,721	240,602	5,291,681	6,670,004	3,134,465	(1,773,060)	1,361,405	-	1,361,405
9243 St Francis Housing Authority	17,135	83	538	923	2,085	3,629	593	125	456	1,174	1,632	660	2,292	-	2,292
9244 Horton Housing Authority	90,311	437	2,833	4,864	4,306	12,440	3,123	660	138	3,921	8,603	1,142	9,745	-	9,745
9245 Lawrence Housing Authority	1,589,101	7,686	49,847	85,580	3,264	146,377	54,948	11,620	127,605	194,173	151,383	(48,808)	102,575	-	102,575
9246 Lincoln Housing Authority	53,245	258	1,670	2,867	2,389	7,184	1,841	389	8,298	10,528	5,072	(838)	4,234	-	4,234
9247 City of Burden	85,459	413	2,680	4,602	10,109	17,804	2,955	625	6,566	10,146	8,141	1,884	10,025	-	10,025
9248 City of Longton	55,215	267	1,732	2,974	2,453	7,426	1,909	404	1,728	4,041	5,260	(6)	5,254	-	5,254
9249 City of Westmoreland	112,849	546	3,540	6,077	12,504	22,667	3,902	825	5,912	10,639	10,750	1,633	12,383	-	12,383
9250 Consolidated RWD 2	180,507	873	5,663	9,721	23,166	39,423	6,242	1,320	43,116	50,678	17,196	(2,028)	15,168	-	15,168
9251 Towanda Township	42,469	205	1,332	2,287	550	4,374	1,468	311	1,723	3,502	4,046	(134)	3,912	-	3,912
9253 City of Herndon	44,077	213	1,383	2,374	12,483	16,453	1,524	322	2,918	4,764	4,199	2,804	7,003	-	7,003
9254 Housing Authority of City of Galena	55,737	270	1,749	3,002	1,767	6,788	1,927	408	3,025	5,360	5,310	(57)	5,253	-	5,253
9255 Atchison Housing Authority	301,554	1,458	9,459	16,240	5,554	32,711	10,427	2,205	4,549	17,181	28,727	(57)	28,670	-	28,670
9256 Jetmore Public Library	20,018	97	628	1,078	2,874	4,677	692	146	1,619	2,457	1,907	766	2,673	-	2,673
9257 Hays Housing Authority	44,192	214	1,386	2,380	5,244	9,224	1,528	323	2,246	4,097	4,210	1,063	5,273	-	5,273
9258 Housing Authority of City of Belleville	71,728	347	2,249	3,863	6,030	12,489	2,480	525	4,807	7,812	6,833	(683)	6,150	-	6,150
9259 Sharon Springs Housing Authority	6,344	31	199	342	2,839	3,411	219	46	9,545	9,810	604	(1,520)	(916)	-	(916)
9260 Haysville Community Library	134,330	650	4,213	7,234	3,665	15,762	4,645	982	18,196	23,823	12,797	(4,833)	7,964	-	7,964
9261 Hamilton County Library	82,591	399	2,590	4,448	8,852	16,289	2,856	604	8,070	11,530	7,868	719	8,587	-	8,587
9262 Ellis Public Library	24,754	120	776	1,333	-	2,229	856	181	362	1,399	2,358	(145)	2,213	-	2,213
9263 Bucklin Public Library	24,696	119	775	1,330	3,934	6,158	854	181	-	1,035	2,353	1,379	3,732	-	3,732
9264 Elkhart Cemetery District	25,102	121	787	1,352	633	2,893	868	184	9,996	11,048	2,391	(2,619)	(228)	-	(228)
9265 Ellis Recreation Commission	37,790	183	1,185	2,035	3,143	6,546	1,307	276	2,451	4,034	3,600	373	3,973	-	3,973
9266 Clay County Conservation District	45,525	220	1,428	2,452	10,750	14,850	1,574	333	154	2,061	4,337	2,473	6,810	-	6,810
9267 City of Linn Valley	123,046	595	3,860	6,627	22,179	33,261	4,255	900	-	5,155	11,722	8,198	19,920	-	19,920
9268 City of Blue Mound	61,559	298	1,931	3,315	11,805	17,349	2,129	450	12,981	15,560	5,864	(1,665)	4,199	-	4,199
9269 Kansas Workers Risk Cooperative for Counties	326,337	1,578	10,236	17,575	55,627	85,016	11,284	2,386	33,309	46,979	31,088	1,522	32,610	-	32,610
9270 Manhattan Housing Authority	359,203	1,737	11,267	19,345	-	32,349	12,420	2,627	63,010	78,057	34,219	(21,300)	12,919	-	12,919

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9271 Norton Housing Authority	\$ 78,839	\$ 381	\$ 2,473	\$ 4,246	\$ 10,611	\$ 17,711	\$ 2,726	\$ 577	\$ 922	\$ 4,225	\$ 7,511	\$ 3,017	\$ 10,528	\$ -	\$ 10,528
9272 Topeka Housing Authority	1,647,386	7,968	51,675	88,719	47,610	195,972	56,963	12,046	231,063	300,072	156,936	(81,640)	75,296	-	75,296
9275 City of Linwood	57,446	278	1,802	3,094	4,417	9,591	1,986	420	1,770	4,176	5,472	1,921	7,393	-	7,393
9276 Lindsborg Community Library	23,900	116	750	1,287	4,330	6,483	826	175	-	1,001	2,277	1,239	3,516	-	3,516
9277 City of North Newton	340,981	1,649	10,696	18,363	50,521	81,229	11,790	2,493	319	14,602	32,483	16,027	48,510	-	48,510
9278 City of Arcadia	69,106	334	2,168	3,722	4,863	11,087	2,390	505	11,594	14,489	6,583	(1,499)	5,084	-	5,084
9279 Four County Mental Health Center Inc	7,860,711	38,019	246,577	423,332	1,126,236	1,834,164	271,807	57,481	507,174	836,462	748,839	310,784	1,059,623	-	1,059,623
9280 Disability Planning Organization of Kansas Inc	198,496	960	6,227	10,690	42,286	60,163	6,864	1,451	27,923	36,238	18,909	773	19,682	-	19,682
9281 OCKK Inc	5,885,292	28,465	184,612	316,947	-	530,024	203,501	43,036	595,397	841,934	560,653	(208,990)	351,663	-	351,663
9282 Housing Authority of Kansas City Kansas	4,282,475	20,713	134,334	230,629	-	385,676	148,079	31,315	229,511	408,905	407,963	(86,700)	321,263	-	321,263
9283 Hoisington Recreation Commission	33,807	164	1,060	1,821	4,401	7,446	1,169	247	3,447	4,863	3,221	(72)	3,149	-	3,149
9284 Cottonwood Inc	5,479,450	26,502	171,881	295,091	111,142	604,616	189,468	40,068	202,955	432,491	521,991	(32,258)	489,733	-	489,733
9285 Johnson Co Fire Dist No 2	2,405,667	11,635	75,461	129,555	148,058	364,709	83,183	17,591	14,248	115,022	229,172	47,285	276,457	-	276,457
9286 Oskaloosa Public Library	23,900	116	750	1,287	2,042	4,195	826	175	2,279	3,280	2,277	7	2,284	-	2,284
9287 Basehor Community Library	259,665	1,256	8,145	13,984	9,741	33,126	8,979	1,899	6,942	17,820	24,737	3,277	28,014	-	28,014
9288 City of Gypsum	67,397	326	2,114	3,630	13,258	19,328	2,330	493	-	2,823	6,420	4,486	10,906	-	10,906
9289 Greenleaf Housing Authority	17,932	87	563	966	2,619	4,235	620	131	-	751	1,708	1,105	2,813	-	2,813
9292 Spring Hill Recreation Commission	173,597	840	5,445	9,349	21,639	37,273	6,003	1,269	1,052	8,324	16,537	5,448	21,985	-	21,985
9293 RWD 4 Franklin Co	33,083	160	1,038	1,782	5,842	8,822	1,144	242	30,085	31,471	3,152	(6,253)	(3,101)	-	(3,101)
9294 Mulvane Public Library	107,693	521	3,379	5,800	38,755	48,455	3,724	787	472	4,983	10,259	9,731	19,990	-	19,990
9295 City of Prescott	49,697	240	1,559	2,676	4,720	9,195	1,718	363	344	2,425	4,734	1,520	6,254	-	6,254
9296 Anderson County Extension Council	-	-	-	-	244	244	-	-	14,445	14,445	-	(4,464)	(4,464)	-	(4,464)
9297 Thomas Co Economic Development Alliance	46,785	226	1,468	2,520	5,090	9,304	1,618	342	8,251	10,211	4,457	(1,258)	3,199	-	3,199
9298 Housing Authority of City of Holton	51,695	250	1,622	2,784	2,607	7,263	1,788	378	4,602	6,768	4,925	25	4,950	-	4,950
9299 City of Bentley	81,664	395	2,561	4,398	29,086	36,440	2,824	597	32,716	36,137	7,780	(2,428)	5,352	-	5,352
9301 The Center for Counseling & Consultation	2,198,770	10,635	68,971	118,413	90,798	288,817	76,029	16,078	254,023	346,130	209,462	(16,569)	192,893	-	192,893
9306 River Valley Extension District 4	197,453	955	6,194	10,634	8,718	26,501	6,828	1,444	4,064	12,336	18,810	1,015	19,825	-	19,825
9307 Public Wholesale Water Supply District 13	152,015	735	4,769	8,187	16,190	29,881	5,256	1,112	5,949	12,317	14,482	4,900	19,382	-	19,382
9308 Linn County Library District 1	18,366	89	576	989	979	2,633	635	134	206	975	1,750	159	1,909	-	1,909
9309 Pleasanton Housing Authority	44,627	216	1,400	2,403	69	4,088	1,543	326	7,451	9,320	4,251	(2,555)	1,696	-	1,696
9310 Public Housing Agency of S Hutchinson	133,519	646	4,188	7,191	8,437	20,462	4,617	976	18,987	24,580	12,719	(3,120)	9,599	-	9,599
9311 Housing Authority of the City of Solomon	24,812	120	779	1,336	3,412	5,647	858	181	362	1,401	2,364	1,131	3,495	-	3,495
9313 USD 350 Recreation Commission	31,316	151	983	1,686	871	3,691	1,083	229	1,080	2,392	2,983	(65)	2,918	-	2,918
9314 Wellington Housing Authority	133,678	647	4,194	7,199	4,639	16,679	4,622	978	6,196	11,796	12,735	319	13,054	-	13,054
9317 Nippawalla Township	6,909	33	216	372	976	1,597	239	51	14,556	14,846	658	(2,891)	(2,233)	-	(2,233)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9318 Linn County Library District # 5	\$ 27,130	\$ 131	\$ 851	\$ 1,461	\$ 901	\$ 3,344	\$ 938	\$ 198	\$ 15,731	\$ 16,867	\$ 2,584	\$ (3,669)	\$ (1,085)	\$ -	\$ (1,085)
9320 City of Vermillion	27,521	133	863	1,482	360	2,838	952	201	1,473	2,626	2,622	(195)	2,427	-	2,427
9321 Public Wholesale Water Supply District # 20	111,459	539	3,496	6,003	609	10,647	3,854	815	9,306	13,975	10,618	(2,919)	7,699	-	7,699
9322 Thomas County Historical Society	119,628	579	3,753	6,442	44,034	54,808	4,136	875	22,163	27,174	11,396	6,285	17,681	-	17,681
9323 Phillips-Rooks Extension Dist # 5	48,407	234	1,519	2,607	7,548	11,908	1,674	354	4,701	6,729	4,611	2,058	6,669	-	6,669
9329 Jefferson County Rural Water Dist No 13	119,005	576	3,733	6,409	2,330	13,048	4,115	870	3,898	8,883	11,337	(240)	11,097	-	11,097
9330 Rose Hill Recreation Commission	99,292	480	3,114	5,347	2,313	11,254	3,433	726	6,252	10,411	9,459	(612)	8,847	-	8,847
9339 Coffey County Conservation District	30,128	146	945	1,623	760	3,474	1,042	220	869	2,131	2,870	78	2,948	-	2,948
9341 Meadowlark Extension District	171,280	828	5,373	9,224	24,161	39,586	5,923	1,252	3,306	10,481	16,317	6,145	22,462	-	22,462
9342 Park City Public Library	55,766	270	1,749	3,003	12,632	17,654	1,928	408	1,440	3,776	5,312	2,692	8,004	-	8,004
9347 Auburn Township	64,775	313	2,032	3,488	33,971	39,804	2,240	474	5,013	7,727	6,171	11,645	17,816	-	17,816
9350 The Housing Authority of the City of Paola	149,090	721	4,677	8,029	9,148	22,575	5,155	1,090	-	6,245	14,203	2,735	16,938	-	16,938
9351 The Housing Authority of the City of Phillipsburg	60,864	294	1,910	3,278	-	5,482	2,105	445	4,227	6,777	5,798	(1,447)	4,351	-	4,351
9353 Equus Beds Groundwater Mgmt Dist # 2	178,783	865	5,609	9,628	24,537	40,639	6,182	1,307	11,194	18,683	17,031	3,303	20,334	-	20,334
9354 Americus Township Library	13,297	64	417	716	1,525	2,722	460	97	639	1,196	1,267	215	1,482	-	1,482
9360 Southeast Kansasworks Inc	784,657	3,795	24,613	42,257	422,505	493,170	27,132	5,738	26,824	59,694	74,749	104,155	178,904	-	178,904
9362 Kansas Power Pool	624,893	3,022	19,602	33,653	122,346	178,623	21,607	4,569	-	26,176	59,529	40,494	100,023	-	100,023
9363 Osborne Housing Authority	50,377	244	1,580	2,713	1,967	6,504	1,742	368	4,299	6,409	4,799	(107)	4,692	-	4,692
9365 Newton Housing Authority	208,158	1,007	6,529	11,210	-	18,746	7,198	1,522	12,020	20,740	19,830	(3,768)	16,062	-	16,062
9366 Lincoln Carnegie Library	24,276	117	761	1,307	4,795	6,980	839	178	-	1,017	2,313	1,742	4,055	-	4,055
9367 City of St George	139,472	675	4,375	7,511	11,097	23,658	4,823	1,020	5,162	11,005	13,287	3,965	17,252	-	17,252
9370 Ashland Library	20,365	98	639	1,097	3,504	5,338	704	149	926	1,779	1,940	814	2,754	-	2,754
9372 City of Otis	44,743	216	1,404	2,410	1,245	5,275	1,547	327	5,178	7,052	4,262	(1,647)	2,615	-	2,615
9375 City of Chanute Housing Authority	188,618	912	5,916	10,158	2,854	19,840	6,522	1,379	13,563	21,464	17,968	(3,759)	14,209	-	14,209
9382 Coffey County Housing Authority	56,171	272	1,762	3,025	1,366	6,425	1,942	411	2,722	5,075	5,351	(654)	4,697	-	4,697
9383 Parsons Housing Authority	126,696	613	3,975	6,823	7,060	18,471	4,381	926	21,350	26,657	12,070	(4,340)	7,730	-	7,730
9387 Hoxie Housing Authority	44,482	215	1,396	2,396	13,691	17,698	1,538	325	2,725	4,588	4,238	3,784	8,022	-	8,022
9403 Strong City Housing Authority	21,959	106	689	1,183	-	1,978	759	161	10,800	11,720	2,092	(2,638)	(546)	-	(546)
9404 Public Wholesale Water Supply District # 23	183,910	889	5,769	9,904	11,479	28,041	6,359	1,345	7,320	15,024	17,520	2,312	19,832	-	19,832
9406 Stockton Recreation Commission	31,214	151	980	1,681	659	3,471	1,079	228	901	2,208	2,974	(208)	2,766	-	2,766
9407 Unified Greeley County	1,119,772	5,416	35,125	60,304	33,758	134,603	38,719	8,188	47,230	94,137	106,673	3,973	110,646	-	110,646
9408 Great Plains Development Authority	425,078	2,056	13,334	22,892	48,821	87,103	14,698	3,108	48,841	66,647	40,494	11,154	51,648	-	51,648
9411 Horsethief Reservoir	58,040	281	1,821	3,126	12,527	17,755	2,007	424	18,347	20,778	5,529	(414)	5,115	-	5,115
9412 City of Fontana	16,339	79	513	880	1,856	3,328	565	119	6,488	7,172	1,556	(1,443)	113	-	113
9414 Valley Township	2,144	10	68	115	1,687	1,880	74	16	15,603	15,693	204	(4,660)	(4,456)	-	(4,456)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9418 Garden City Housing Authority	\$ 142,919	\$ 691	\$ 4,483	\$ 7,697	\$ 12,849	\$ 25,720	\$ 4,942	\$ 1,045	\$ 9,104	\$ 15,091	\$ 13,615	\$ 703	\$ 14,318	\$ -	\$ 14,318
9424 Rural Water District # 5	217,066	1,050	6,809	11,690	1,636	21,185	7,506	1,587	31,600	40,693	20,678	(7,769)	12,909	-	12,909
9425 Oaklawn Improvement District	92,426	447	2,899	4,978	22,888	31,212	3,196	676	31,288	35,160	8,805	395	9,200	-	9,200
9427 Twin Creeks Extension District # 9	59,705	289	1,872	3,215	1,502	6,878	2,064	437	1,339	3,840	5,688	(314)	5,374	-	5,374
9432 Graves Memorial Public Library	12,775	62	401	688	641	1,792	442	93	868	1,403	1,217	20	1,237	-	1,237
9434 Pottawatomie Co RWD # 4	71,858	348	2,254	3,870	18,952	25,424	2,485	525	6,691	9,701	6,845	4,008	10,853	-	10,853
9436 Neodesha Housing Authority	89,616	433	2,811	4,826	53,602	61,672	3,099	655	-	3,754	8,537	15,959	24,496	-	24,496
9438 Palmyra Township	-	-	-	-	23,954	23,954	-	-	30,719	30,719	-	121	121	-	121
9443 Minneha Township	73,697	356	2,312	3,969	5,812	12,449	2,548	539	2,019	5,106	7,021	856	7,877	-	7,877
9447 Golden Prairie Extension District 12	105,201	509	3,300	5,666	17,516	26,991	3,638	769	10,463	14,870	10,022	3,589	13,611	-	13,611
9448 Frontier Extension District # 11	155,810	754	4,888	8,391	36,457	50,490	5,388	1,139	2,798	9,325	14,843	9,263	24,106	-	24,106
9449 Southwind Extension District # 10	84,633	409	2,655	4,558	7,572	15,194	2,926	619	-	3,545	8,062	2,835	10,897	-	10,897
9451 Montgomery Co RWD # 12	21,249	103	667	1,144	2,520	4,434	735	155	-	890	2,024	1,022	3,046	-	3,046
9455 Coffey County Fire District # 1	73,929	358	2,319	3,981	3,408	10,066	2,556	541	3,145	6,242	7,043	13	7,056	-	7,056
9460 Liberal Housing Authority	155,622	753	4,881	8,381	2,892	16,907	5,381	1,138	33,440	39,959	14,825	(16,424)	(1,599)	-	(1,599)
9468 Salt Creek Township	27,941	135	876	1,505	1,234	3,750	966	204	900	2,070	2,662	463	3,125	-	3,125
9480 Clay Center Housing Authority	137,994	667	4,328	7,432	21,901	34,328	4,772	1,009	1,100	6,881	13,146	11,679	24,825	-	24,825
9482 RWD # 1 Washington	132,679	642	4,162	7,145	25,972	37,921	4,588	970	-	5,558	12,639	11,743	24,382	-	24,382
9484 Lakin Comanche Cemetery District	60,169	291	1,888	3,240	15,620	21,039	2,081	440	-	2,521	5,732	7,398	13,130	-	13,130
9486 Chisholm Creek Utility Authority	176,103	852	5,524	9,484	35,327	51,187	6,089	1,288	10,578	17,955	16,776	15,682	32,458	-	32,458
9490 City of Atlanta	27,361	132	858	1,474	6,939	9,403	946	200	163	1,309	2,607	2,760	5,367	-	5,367
9491 Chapman Housing Authority	19,525	94	613	1,052	6,294	8,053	675	143	9,879	10,697	1,860	613	2,473	-	2,473
9493 Downs Housing Authority	38,659	187	1,213	2,082	8,205	11,687	1,337	283	1,198	2,818	3,683	3,781	7,464	-	7,464
9494 Garfield Township	27,376	132	859	1,474	6,444	8,909	947	200	-	1,147	2,608	3,148	5,756	-	5,756
9495 Seneca Housing Authority	94,034	455	2,949	5,064	43,892	52,360	3,251	688	10,546	14,485	8,958	16,949	25,907	-	25,907
9497 Beck-Bookman Library	47,234	228	1,482	2,544	6,881	11,135	1,633	345	1,027	3,005	4,500	3,528	8,028	-	8,028
9499 Midway Extension District # 15	45,293	219	1,421	2,439	26,052	30,131	1,566	331	7,192	9,089	4,315	8,110	12,425	-	12,425
9510 Douglas County Conservation District	73,929	358	2,319	3,981	43,074	49,732	2,556	541	-	3,097	7,043	13,119	20,162	-	20,162
9515 Northeast Kansas Environmental Services	39,441	191	1,237	2,124	24,837	28,389	1,364	288	1,675	3,327	3,757	6,984	10,741	-	10,741
9516 Grant Township	79,404	384	2,491	4,276	46,445	53,596	2,746	581	-	3,327	7,564	14,114	21,678	-	21,678
9518 Hesston Recreation Commission	67,426	326	2,115	3,631	43,382	49,454	2,331	493	-	2,824	6,423	11,917	18,340	-	18,340
9519 Williamsport Township	60,154	291	1,887	3,240	34,294	39,712	2,080	440	-	2,520	5,731	10,693	16,424	-	16,424

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9520 Clay Center Public Utilities Commission	\$ 1,088,761	\$ 5,266	\$ 34,152	\$ 58,634	\$ 640,129	\$ 738,181	\$ 37,647	\$ 7,961	\$ 49,890	\$ 95,498	\$ 103,719	\$ 193,656	\$ 297,375	\$ -	\$ 297,375
9521 Hill City Housing Authority	26,376	128	827	1,420	15,479	17,854	912	193	-	1,105	2,513	4,691	7,204	-	7,204
9522 Wellsville Fire District	15,498	75	486	835	8,744	10,140	536	113	-	649	1,476	2,754	4,230	-	4,230
9529 Butler County Fire District # 3	165,530	801	5,193	8,914	118,984	133,892	5,724	1,210	-	6,934	15,769	29,369	45,138	-	45,138
9534 Cowley Rural Water District # 5	45,612	221	1,430	2,456	35,893	40,000	1,577	334	-	1,911	4,345	8,120	12,465	-	12,465
Total Local Group	\$ 1,448,455,584	\$ 7,005,581	\$ 45,435,644	\$ 78,005,285	\$ 64,620,746	\$ 195,067,256	\$ 50,084,578	\$ 10,591,737	\$ 64,620,746	\$ 125,297,061	\$ 137,984,908	\$ -	\$ 137,984,908	\$ 190,306	\$ 138,175,214

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Kansas Police and Firemen Group:															
S246 Fort Hays State University	\$ 874,743	\$ 42,286	\$ 32,406	\$ 61,082	\$ 88,175	\$ 223,949	\$ 6,543	\$ 3,909	\$ 2,699	\$ 13,151	\$ 119,893	\$ 35,278	\$ 155,171	\$ -	\$ 155,171
S367 Kansas State University	1,931,154	93,354	71,540	134,849	215,566	515,309	14,446	8,630	107,061	130,137	264,686	32,602	297,288	-	297,288
S379 Emporia State University	701,608	33,917	25,991	48,992	76,155	185,055	5,248	3,135	5,508	13,891	96,163	18,802	114,965	-	114,965
S385 Pittsburg State University	1,239,702	59,929	45,925	86,566	68,598	261,018	9,274	5,540	15,536	30,350	169,915	10,381	180,296	-	180,296
S682 Staff Benefits University of Kansas	3,093,770	149,557	114,610	216,033	205,128	685,328	23,143	13,825	64,106	101,074	424,035	52,760	476,795	-	476,795
S683 University of Kansas Medical Center	4,618,486	223,263	171,094	322,501	1,081,361	1,798,219	34,548	20,639	89,888	145,075	633,014	223,698	856,712	-	856,712
S715 Wichita State University	2,248,840	108,712	83,310	157,033	209,096	558,151	16,822	10,050	29,876	56,748	308,228	41,749	349,977	-	349,977
Other state agencies	82,009,694	3,964,447	3,038,085	5,726,602	7,677,524	20,406,658	613,471	366,486	1,168,231	2,148,188	11,240,334	1,195,368	12,435,702	-	12,435,702
4 Atchison County	1,705,803	82,461	63,192	119,113	556,999	821,765	12,760	7,623	8,960	29,343	233,799	137,285	371,084	-	371,084
18 Cowley County	2,157,959	104,318	79,942	150,687	54,936	389,883	16,143	9,644	129,052	154,839	295,772	(9,602)	286,170	-	286,170
20 Dickinson County	1,841,886	89,039	68,233	128,616	91,058	376,946	13,778	8,231	20,537	42,546	252,451	32,889	285,340	-	285,340
22 Douglas County	11,348,904	548,620	420,425	792,475	-	1,761,520	84,895	50,716	851,412	987,023	1,555,493	(252,322)	1,303,171	-	1,303,171
25 Ellis County	4,895,509	236,655	181,356	341,845	87,636	847,492	36,621	21,877	2,710	61,208	670,984	33,580	704,564	-	704,564
28 Ford County	4,839,589	233,952	179,284	337,941	82,461	833,638	36,202	21,627	475,318	533,147	663,319	(117,481)	545,838	-	545,838
29 Franklin County	5,225,968	252,630	193,598	364,921	543,250	1,354,399	39,093	23,354	565,275	627,722	716,277	2,607	718,884	-	718,884
33 Gray County	929,219	44,920	34,423	64,886	23,417	167,646	6,951	4,153	24,291	35,395	127,360	3,377	130,737	-	130,737
37 Harvey County	1,985,171	95,966	73,541	138,621	89,663	397,791	14,850	8,871	108,155	131,876	272,090	9,407	281,497	-	281,497
41 Johnson County	86,325,809	4,173,093	3,197,977	6,027,989	1,313,597	14,712,656	645,758	385,774	4,501,487	5,533,019	11,831,905	(1,237,088)	10,594,817	-	10,594,817
42 Kearny County	1,775,621	85,836	65,779	123,989	19,183	294,787	13,282	7,935	110,729	131,946	243,369	(20,155)	223,214	-	223,214
45 Labette County	1,348,786	65,202	49,967	94,184	41,907	251,260	10,090	6,027	68,735	84,852	184,866	(3,076)	181,790	-	181,790
47 Leavenworth County	9,481,454	458,345	351,245	662,074	455,528	1,927,192	70,926	42,371	45,408	158,705	1,299,538	149,538	1,449,076	-	1,449,076
56 Miami County	6,097,212	294,747	225,874	425,758	478,200	1,424,579	45,610	27,247	-	72,857	835,690	117,437	953,127	-	953,127
61 Neosho County	1,364,710	65,972	50,556	95,295	155,558	367,381	10,209	6,099	62,238	78,546	187,049	36,886	223,935	-	223,935
66 Ottawa County	192,463	9,304	7,130	13,439	129,448	159,321	1,440	860	-	2,300	26,379	29,287	55,666	-	55,666
71 Reno County	4,571,493	220,991	169,353	319,220	284,906	994,470	34,197	20,429	278,187	332,813	626,574	(23,138)	603,436	-	603,436
77 Russell County	709,101	34,279	26,269	49,515	29,402	139,465	5,304	3,169	161,881	170,354	97,190	(26,676)	70,514	-	70,514
80 Sedgwick County	62,409,512	3,016,951	2,311,987	4,357,954	124,212	9,811,104	466,853	278,897	1,243,953	1,989,703	8,553,913	(313,599)	8,240,314	-	8,240,314
81 Seward County	2,777,594	134,272	102,898	193,955	49,492	480,617	20,778	12,413	36,843	70,034	380,700	12,962	393,662	-	393,662
82 Shawnee County	11,907,836	575,639	441,131	831,505	661,429	2,509,704	89,076	53,214	517,786	660,076	1,632,100	(15,204)	1,616,896	7,548	1,624,444
88 Sumner County	1,990,919	96,243	73,754	139,023	137,620	446,640	14,893	8,897	34,897	58,687	272,877	52,786	325,663	-	325,663
97 City of Abilene	2,060,166	99,591	76,320	143,858	35,168	354,937	15,411	9,207	67,269	91,887	282,368	(2,744)	279,624	-	279,624
104 City of Arkansas City	4,807,919	232,421	178,112	335,729	176,850	923,112	35,966	21,486	327,513	384,965	658,978	(92,540)	566,438	-	566,438
107 City of Atchison	3,452,559	166,901	127,901	241,087	432,621	968,510	25,827	15,429	628,701	669,957	473,211	(40,529)	432,682	24,206	456,888
120 City of Chanute	3,179,934	153,722	117,802	222,050	-	493,574	23,787	14,211	192,893	230,891	435,845	(55,697)	380,148	-	380,148

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
126 City of Coffeyville	\$ 4,811,361	\$ 232,587	\$ 178,239	\$ 335,969	\$ 104,260	\$ 851,055	\$ 35,991	\$ 21,501	\$ 331,227	\$ 388,719	\$ 659,450	\$ (43,238)	\$ 616,212	\$ 3,045	\$ 619,257
130 City of Dodge City	6,562,816	317,254	243,122	458,271	135,029	1,153,676	49,093	29,328	377,004	455,425	899,506	(22,042)	877,464	-	877,464
135 City of El Dorado	3,929,097	189,937	145,555	274,362	77,176	687,030	29,392	17,558	117,184	164,134	538,526	(41,898)	496,628	-	496,628
141 City of Erie	232,863	11,257	8,627	16,260	31,011	67,155	1,742	1,041	23,364	26,147	31,916	3,080	34,996	-	34,996
142 City of Eudora	1,144,498	55,326	42,399	79,918	108,433	286,076	8,561	5,115	-	13,676	156,866	32,525	189,391	-	189,391
144 City of Fort Scott	2,754,909	133,176	102,057	192,371	158,131	585,735	20,608	12,311	23,492	56,411	377,591	38,254	415,845	-	415,845
147 City of Garden City	10,163,040	491,294	376,494	709,668	530,344	2,107,800	76,024	45,417	-	121,441	1,392,957	129,203	1,522,160	-	1,522,160
151 City of Girard	722,530	34,928	26,766	50,453	12,156	124,303	5,405	3,229	80,392	89,026	99,031	(13,671)	85,360	-	85,360
160 City of Hays	5,172,926	250,065	191,633	361,217	1,290	804,205	38,696	23,117	413,209	475,022	709,007	(110,216)	598,791	-	598,791
170 City of Hutchinson	19,257,786	930,944	713,413	1,344,740	268,112	3,257,209	144,057	86,060	155,386	385,503	2,639,492	22,468	2,661,960	-	2,661,960
177 City of Junction City	10,861,684	525,067	402,376	758,454	341,711	2,027,608	81,251	48,539	433,667	563,457	1,488,714	31,900	1,520,614	7,573	1,528,187
186 City of Lawrence	48,108,857	2,325,640	1,782,214	3,359,362	1,384,446	8,851,662	359,877	214,990	552,615	1,127,482	6,593,850	207,696	6,801,546	-	6,801,546
187 City of Leavenworth	10,409,050	503,186	385,608	726,847	74,325	1,689,966	77,865	46,516	958,807	1,083,188	1,426,675	(203,929)	1,222,746	22,366	1,245,112
188 City of Liberal	5,168,819	249,867	191,481	360,930	64,677	866,955	38,665	23,099	237,641	299,405	708,444	(32,144)	676,300	-	676,300
193 City of Marion	378,427	18,294	14,019	26,425	21,160	79,898	2,831	1,691	36,749	41,271	51,868	(3,088)	48,780	-	48,780
208 City of Newton	9,650,078	466,496	357,491	673,849	87,896	1,585,732	72,187	43,124	436,579	551,890	1,322,650	(59,157)	1,263,493	-	1,263,493
211 City of Olathe	42,302,210	2,044,940	1,567,104	2,953,894	543,211	7,109,149	316,441	189,041	781,214	1,286,696	5,797,985	13,518	5,811,503	-	5,811,503
214 City of Oswego	371,834	17,975	13,774	25,965	1,534	59,248	2,781	1,662	7,470	11,913	50,964	(1,145)	49,819	-	49,819
215 City of Ottawa	5,543,644	267,986	205,367	387,104	200,116	1,060,573	41,469	24,774	156,319	222,562	759,818	32,288	792,106	-	792,106
217 City of Paola	1,561,215	75,471	57,836	109,017	16,231	258,555	11,679	6,977	96,162	114,818	213,982	(17,300)	196,682	-	196,682
218 City of Parsons	3,372,341	163,023	124,930	235,485	82,407	605,845	25,227	15,070	342,368	382,665	462,217	(47,627)	414,590	-	414,590
221 City of Pittsburg	7,678,252	371,176	284,444	536,160	237,698	1,429,478	57,437	34,313	65,332	157,082	1,052,389	47,539	1,099,928	-	1,099,928
235 City of Topeka	69,704,423	3,369,595	2,582,231	4,867,345	287,923	11,107,094	521,422	311,496	3,539,178	4,372,096	9,553,761	(701,361)	8,852,400	278,629	9,131,029
240 City of Wakefield	75,858	3,667	2,810	5,297	49,653	61,427	567	339	4,860	5,766	10,397	8,821	19,218	-	19,218
246 City of Wellington	3,487,023	168,567	129,179	243,493	98,485	639,724	26,085	15,583	128,811	170,479	477,935	(7,721)	470,214	-	470,214
248 City of Winfield	5,455,754	263,738	202,111	380,966	123,516	970,331	40,812	24,381	230,619	295,812	747,771	(24,646)	723,125	-	723,125
297 Clark County	424,350	20,514	15,721	29,632	6,765	72,632	3,174	1,896	61,204	66,274	58,162	(14,541)	43,621	-	43,621
301 Pottawatomie County	2,567,660	124,124	95,120	179,296	94,501	493,041	19,207	11,474	92,442	123,123	351,926	14,298	366,224	-	366,224
304 City of Augusta	2,432,966	117,612	90,130	169,890	1,159,168	1,536,800	18,200	10,872	36,798	65,870	333,465	356,582	690,047	-	690,047
307 City of Bonner Springs	3,133,270	151,466	116,074	218,791	261,728	748,059	23,438	14,002	126,914	164,354	429,449	43,474	472,923	13,716	486,639
314 City of Herington	640,136	30,945	23,714	44,700	-	99,359	4,789	2,861	57,412	65,062	87,738	(17,055)	70,683	-	70,683
318 City of Manhattan	9,097,447	439,782	337,019	635,260	292,289	1,704,350	68,053	40,655	139,669	248,377	1,246,906	65,973	1,312,879	40,747	1,353,626
319 City of McPherson	4,981,533	240,813	184,543	347,852	214,965	988,173	37,264	22,262	276,924	336,450	682,774	(14,948)	667,826	-	667,826
322 City of Salina	20,546,882	993,261	761,169	1,434,755	66,279	3,255,464	153,700	91,820	583,959	829,479	2,816,177	(178,993)	2,637,184	84,828	2,722,012
366 City of Concordia	1,521,884	73,570	56,378	106,271	313,899	550,118	11,384	6,801	105,561	123,746	208,591	104,335	312,926	-	312,926
385 City of Baldwin City	1,130,112	54,631	41,866	78,914	123,560	298,971	8,454	5,050	1,896	15,400	154,894	38,802	193,696	-	193,696
393 City of Emporia	8,929,395	431,658	330,794	623,525	35,080	1,421,057	66,796	39,904	441,553	548,253	1,223,872	(125,751)	1,098,121	-	1,098,121

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
395 City of Gardner	\$ 3,881,655	\$ 187,644	\$ 143,798	\$ 271,050	\$ 480,233	\$ 1,082,725	\$ 29,037	\$ 17,346	\$ -	\$ 46,383	\$ 532,024	\$ 139,428	\$ 671,452	\$ -	\$ 671,452
404 City of Rossville	169,290	8,184	6,272	11,821	4,240	30,517	1,266	757	3,051	5,074	23,203	387	23,590	-	23,590
406 City of Spring Hill	1,206,608	58,329	44,699	84,255	85,554	272,837	9,026	5,392	36,854	51,272	165,379	18,145	183,524	-	183,524
459 City of Shawnee	21,916,178	1,059,454	811,894	1,530,371	766,113	4,167,832	163,943	97,939	60,667	322,549	3,003,854	165,559	3,169,413	515,034	3,684,447
480 City of Lenexa	23,550,108	1,138,441	872,424	1,644,465	684,466	4,339,796	176,166	105,241	76,332	357,739	3,227,802	136,720	3,364,522	-	3,364,522
676 City of Mission	3,377,855	163,290	125,134	235,870	77,410	601,704	25,268	15,095	144,660	185,023	462,972	(20,779)	442,193	-	442,193
769 City of Roeland Park	1,504,150	72,712	55,722	105,032	28,341	261,807	11,252	6,722	156,594	174,568	206,160	(38,533)	167,627	-	167,627
1069 City of Merriam	3,966,928	191,766	146,956	277,004	19,313	635,039	29,675	17,727	1,317,989	1,365,391	543,711	(419,372)	124,339	-	124,339
4087 City of Overbrook	112,638	5,445	4,172	7,865	40,869	58,351	843	503	52,221	53,567	15,438	(2,225)	13,213	-	13,213
4126 City of Derby	6,646,926	321,320	246,238	464,144	222,837	1,254,539	49,722	29,704	280,972	360,398	911,035	6,172	917,207	-	917,207
4182 City of Leawood	15,330,273	741,084	567,917	1,070,488	222,873	2,602,362	114,678	68,508	651,084	834,270	2,101,183	(82,668)	2,018,515	-	2,018,515
4254 City of Fairway	1,138,027	55,014	42,159	79,467	40,759	217,399	8,513	5,086	92,633	106,232	155,979	(19,036)	136,943	-	136,943
4279 City of Victoria	263,275	12,727	9,754	18,384	19,517	60,382	1,969	1,177	4,371	7,517	36,085	5,173	41,258	-	41,258
4476 Johnson Co Consolidated Fire Dist No 2	11,100,127	536,593	411,209	775,104	8,501	1,731,407	83,034	49,604	235,680	368,318	1,521,395	(59,603)	1,461,792	-	1,461,792
4583 City of Overland Park	14,127,398	682,935	523,355	986,493	4,947,469	7,140,252	105,680	63,133	-	168,813	1,936,316	1,528,019	3,464,335	-	3,464,335
4612 City of Westwood	705,706	34,115	26,144	49,278	-	109,537	5,279	3,154	111,931	120,364	96,725	(43,199)	53,526	-	53,526
4808 Johnson Co Park & Recreation Dist	2,310,274	111,681	85,585	161,323	163,653	522,242	17,282	10,324	-	27,606	316,649	52,837	369,486	-	369,486
4809 City of Edwardsville	3,528,839	170,588	130,727	246,413	365,135	912,863	26,397	15,770	174,251	216,418	483,666	41,146	524,812	-	524,812
4810 City of Goddard	1,003,867	48,528	37,189	70,098	105,359	261,174	7,509	4,486	37,705	49,700	137,591	18,594	156,185	-	156,185
5242 City of Lansing	1,651,496	79,835	61,181	115,321	29,492	285,829	12,354	7,380	62,128	81,862	226,356	(3,081)	223,275	-	223,275
5543 City of Lake Quivira	143,069	6,916	5,300	9,990	85,993	108,199	1,070	639	-	1,709	19,609	21,384	40,993	-	40,993
5553 Riley County Law Enforcement Agency	13,572,939	656,132	502,816	947,776	43,304	2,150,028	101,532	60,655	279,825	442,012	1,860,321	(54,348)	1,805,973	61,363	1,867,336
5621 Shawnee Heights Fire District	1,254,173	60,628	46,461	87,577	77,446	272,112	9,382	5,605	39,235	54,222	171,898	13,258	185,156	-	185,156
5686 City of Park City	1,443,784	69,794	53,485	100,817	54,856	278,952	10,800	6,452	32,777	50,029	197,887	(2,373)	195,514	-	195,514
9085 Johnson Co Fire Dist 1	3,275,533	158,343	121,344	228,725	94,638	603,050	24,503	14,638	54,479	93,620	448,948	(7,650)	441,298	-	441,298
9238 Unified Government of Wyandotte County	121,926,021	5,894,047	4,516,801	8,513,891	972,800	19,897,539	912,066	544,864	6,180,084	7,637,014	16,711,308	(1,125,902)	15,585,406	1,508,648	17,094,054
9247 City of Burden	60,047	2,903	2,225	4,193	4,212	13,533	449	268	9,137	9,854	8,230	(1,523)	6,707	-	6,707
9290 City of Basehor	1,230,371	59,478	45,580	85,915	52,081	243,054	9,204	5,498	74,602	89,304	168,636	5,219	173,855	-	173,855

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/17 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9316 City of Andover	\$ 4,107,578	\$ 198,565	\$ 152,167	\$ 286,825	\$ 280,335	\$ 917,892	\$ 30,727	\$ 18,356	\$ -	\$ 49,083	\$ 562,989	\$ 82,440	\$ 645,429	\$ -	\$ 645,429
9340 McPherson County Rural Fire Dist # 9	41,282	1,996	1,529	2,883	-	6,408	309	184	2,955	3,448	5,658	(823)	4,835	-	4,835
9364 Leavenworth Co Fire District # 1	979,878	47,368	36,300	68,423	132,361	284,452	7,330	4,379	1,715	13,424	134,303	36,354	170,657	-	170,657
9417 Northwest Consolidated Fire District	1,875,965	90,686	69,496	130,996	221,793	512,971	14,033	8,383	41,768	64,184	257,122	81,160	338,282	-	338,282
9455 Coffey County Fire District # 1	-	-	-	-	936	936	-	-	1,386	1,386	-	7	7	-	7
Total Kansas Police and Firemen Group	\$ 937,790,281	\$ 45,333,908	\$ 34,740,851	\$ 65,484,352	\$ 33,618,201	\$ 179,177,312	\$ 7,015,117	\$ 4,190,813	\$ 33,618,201	\$ 44,824,131	\$ 128,534,513	\$ -	\$ 128,534,513	\$ 2,567,703	\$ 131,102,216
Judges Group:															
Employer - State of Kansas	\$ 23,415,072	\$ -	\$ 2,669,992	\$ 8,046,372	\$ -	\$ 10,716,364	\$ 4,529,390	\$ 1,581,244	\$ -	\$ 6,110,634	\$ 4,765,917	\$ -	\$ 4,765,917	\$ -	\$ 4,765,917
Total Pension Plan	\$ 9,128,629,062	\$ 52,339,489	\$ 226,944,506	\$ 468,783,909	\$ 455,579,056	\$ 1,203,646,960	\$ 395,780,578	\$ 25,258,213	\$ 455,579,056	\$ 876,617,847	\$ 925,647,328	\$ -	\$ 925,647,328	\$ 2,765,570	\$ 928,412,898

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Notes to Schedules of Employer and Nonemployer Allocations and
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(1) Plan Description

The Kansas Public Employees Retirement System (KPERS, or the System) is a body corporate and an instrumentality of the State of Kansas. KPERS is the administrator of a cost-sharing multiple-employer defined benefit pension plan (Pension Plan) as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, Financial Reporting for Pension Plans. KPERS financial statements are included in its Comprehensive Annual Financial Report which can be found on the System's website at www.kpers.org.

KPERS provides pension benefits to the following statewide pension groups under one plan, as provided by K.S.A. 74, article 49:

- Public employees, which include:
 - State/School employees
 - Local employees
- Police and Firemen
- Judges

Substantially all public employees in Kansas are covered by the Pension Plan. The State of Kansas and Kansas schools are required to participate, while participation by local political subdivisions is optional but irrevocable once elected.

Benefits

Benefits are established by statute and may only be changed by the Legislature. Members (except Police and Firemen) with ten or more years of credited service, may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of credited service equal 85 "points" (Police and Firemen's normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service).

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74 4922.

Members choose one of seven payment options for their monthly retirement benefits. At retirement a member may receive a lump sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

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The 2012 Legislature made changes affecting new hires, current members and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions

Member contribution rates are established by state law, and are paid by the employee according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined based on the results of an annual actuarial valuation for each of the three state wide pension groups. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers, which includes the state and the school employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll.

The actuarially determined employer contribution rate and the statutory contribution rates are as follows:

	<u>Actuarial employer rate</u>	<u>Statutory employer capped rate</u>
State employees	10.77 %	10.81 %
School employees	16.03	10.81
State/School employees (combined rate) (1)	14.89	10.81
Local government employees	8.46	8.46
Police and Firemen	19.03	19.03
Judges	21.36	21.36

(1) The State/School subgroups are combined into one group for purposes of determining a contribution rate.

Rates shown for KPERS State, School and Judges represent the rates for fiscal year ending June 30. KPERS Local and KP&F rates are reported for the calendar year.

Member contribution rates as a percentage of eligible compensation in fiscal year 2017 are 6.00% for Public Employees, 7.15% for Police and Firemen, and 6.00% or 2.00% for Judges.

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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(2) Basis of Presentation

The schedules of employer and nonemployer allocations and the schedules of pension amounts by employer and nonemployer (the Schedules) present amounts that are elements of the financial statements of the System or of its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of either the System or its participating employers. The amounts presented in the Schedules were prepared in accordance with the accounting principles generally accepted in the United States of America. Such preparation requires management of the System to make a number of estimates and assumptions relating to the reported amounts. Actual results could differ from those estimates.

(3) Employer and Nonemployer Allocations

Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School
- Local
- Police and Firemen
- Judges

To facilitate the separate (sub) actuarial valuations, the System maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer. The allocation percentages for each group as of June 30, 2017, are based on the ratio of each employer's contributions to total employer and nonemployer contributions of the group for the fiscal years ended June 30, 2017. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes. Therefore, use of these percentages to recalculate individual employer amounts presented in the schedules of pension amounts by employer and nonemployer may result in immaterial differences due to rounding.

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A reconciliation of total contributions presented in the schedule of employer and nonemployer allocations to employer contributions reported in the System's statements of changes in fiduciary net position for the fiscal years ended June 30, 2017, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Contributions:					
Schedules of employer and nonem- ployer allocations	\$ 495,763,043	\$ 156,416,432	\$ 98,571,791	\$ 6,134,532	\$ 756,885,798
Adjustments:					
KPERS employer contributions	780,684	—	—	—	780,684
Employer misc. revenue	495,448	577,096	(23,152)	—	1,049,392
Sale of surplus property	128,617	—	—	—	128,617
Prior service/excess benefits	7,561	190,306	2,567,703	—	2,765,570
Employer contributions - statement of changes in fiducia- ry net position	<u>\$ 497,175,353</u>	<u>\$ 157,183,834</u>	<u>\$ 101,116,342</u>	<u>\$ 6,134,532</u>	<u>\$ 761,610,061</u>

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers by each group at June 30, 2017, were as follows:

	<u>Total Pension Liability</u>	<u>Less Fiduciary Net Position</u>	<u>Net Pension Liability</u>
State/School	\$ 19,142,644,224	\$ 12,423,676,099	\$ 6,718,968,125
Local	5,201,842,383	3,753,386,799	1,448,455,584
Police & Firemen	3,232,946,675	2,295,156,394	937,790,281
Judges	185,036,201	161,621,129	23,415,072
Total	<u>\$ 27,762,469,483</u>	<u>\$ 18,633,840,421</u>	<u>\$ 9,128,629,062</u>

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Receivables

In addition to statutorily determined contractually required contributions, certain agencies also make payments through an additional component of their required employer contribution rate or annual installment payments. Both options include interest at 8 percent per year, for the cost of service credits granted retroactively when the agency initially joined the Retirement System. As of June 30, 2017, the outstanding balance was \$5,606,138. These payments are due over various time periods up through December 31, 2032.

The 2016 Legislature passed and the Governor approved Senate Bill 161, authorizing the delay of up to \$100 million in KPERS State/School contributions. The 2017 Legislature and the Governor approved Sub. For Sub. For HB 2052 which eliminated the funding to repay the delayed 2016 contributions. The amount set up as a long-term receivable in Fiscal Year 2016 has been written off.

In addition, this bill authorized the delay of \$64.1 million in Fiscal Year 2017 contributions for unified school districts. This amount has been set up as a long-term receivable and those contributions are reflected in the Schedule of Employer and Nonemployer Allocations. Repayment is scheduled in a series of twenty annual payments of \$6.4 million. Senate Sub. For HB 2002 authorized the first two annual payments for Fiscal Years 2018 and 2019. The first payment of \$6.4 million was received by the Pension Plan in July 2017.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry age normal
Inflation	2.75 percent
Salary Increase	3.50 to 12.00 percent, including price inflation
Investment Rate of Return	7.75 percent compounded annually, net of investment expense, including price inflation

Mortality rates were based on the RP 2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

The actuarial assumptions used in the December 31, 2016, valuation were based on the results of an actuarial experience study conducted for the period January 1, 2013, through December 31, 2015. The experience study is dated November 18, 2016.

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The actuarial assumptions changes adopted by the Pension Plan for all groups based on the experience study:

- Price inflation assumption lowered from 3.00 percent to 2.75 percent
- Investment return assumption was lowered from 8.00 percent to 7.75 percent
- General wage growth assumption was lowered from 4.00 to 3.5 percent
- Payroll growth assumption was lowered from 4.00 percent to 3.00 percent

The long term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are 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 by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated November 18, 2016, as provided by KPERS' investment consultant, are summarized in the following table:

Asset class	Long-term target allocation	Long-term expected real rate of return
Global Equity	47.00 %	6.80 %
Fixed Income	13.00	1.25
Yield driven	8.00	6.55
Real return	11.00	1.71
Real estate	11.00	5.05
Alternatives	8.00	9.85
Short-term investments	2.00	(0.25)
Total	100.00 %	

Discount Rate

The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate was based on member and employer contributions as outlined below:

In KPERS, the State/School and Local groups do not necessarily contribute the full actuarial determined rate. Based on legislation first passed in 1993 and subsequent legislation, the employer contribution rates certified by the Board may not increase by more than the statutory cap. The statutory cap for Fiscal Year 2017 was 1.2 percent.

In recent years, the Legislature has made several changes to statutory rates that deviate from the scheduled contribution increases set under the caps established in 2012 for the State/School group. Under 2015 SB 4, the previously certified State/School statutory rate for Fiscal Year 2015 of 11.27 percent was reduced to 8.65 percent for the last half of the fiscal year as part of the Governor's allotment. That same session, SB 228 recertified statutory rates for the State/School group to 10.91 percent for Fiscal Year 2016 and 10.81 percent for Fiscal Year 2017 in anticipation of the issuance of \$1 billion in pension obligation bonds. Legislation in the

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2016 session (SB 161) provided for the delay of up to \$100 million in State and School contributions to the Pension Plan. Legislation passed by the 2017 Legislature removed the repayment provisions included in SB 161.

In addition, 2017 S Sub. For Sub. HB 2052 delayed \$64.1 million in Fiscal Year State/School contributions, to be repaid over 20 years in level dollar installments. The first year payment of \$6.4 million was received in July 2017 and appropriations for Fiscal Year 2018 are intended to fully fund the State/School group statutory contribution rate of 12.01 percent for that year. Additional legislation in the 2017 Session (S Sub for HB 2002) provided for a reduction of \$194 million from the previously certified contribution rate of 13.21 percent in the State/School contributions for Fiscal Year 2019. Like the Fiscal Year 2017 reduction, it is to be paid back over a 20 year period, beginning in Fiscal Year 2020. Therefore, both reductions will be accounted for as long-term receivables by the Pension Plan.

Based on employer contribution history as described above, it is a reasonable estimate that the State/School group's contribution rate may not be certified at the statutory rate. It has been assumed that contribution rates will be made within the same range as have been seen in the past few years. Using this assumption actuarial modeling indicates that employer contribution rates for the State/School group are sufficient to avoid a depletion date.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following tables present the net pension liability of the Pension Plan as of June 30, 2017, calculated using the discount rate of 7.75 percent, as well as what the Pension Plan'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:

	1.00% decrease (6.75%)	Current discount rate (7.75%)	1.00% increase (8.75%)
State/School	\$ 8,957,885,697	\$ 6,718,968,125	\$ 4,829,742,906
Local	2,086,092,671	1,448,455,584	910,952,542
Police & Firemen	1,330,390,655	937,790,281	609,127,754
Judges	40,798,057	23,415,072	8,361,033
Total	<u>\$ 12,415,167,080</u>	<u>\$ 9,128,629,062</u>	<u>\$ 6,358,184,235</u>

(5) Special Funding Situation

The employer contributions for non-public school district schools, as defined in K.S.A. 74-4931 (2) and (3), are funded by the State of Kansas on behalf of these employers. Therefore, these employers, area vocational-technical schools and community junior colleges, are considered to be in a special funding situation as defined by GASB Statement No. 68. The State is treated as a nonemployer contributing entity in the System. Since these employers do not contribute directly to the System for active employees, there is no net pension liability or deferred inflows or outflows to report in the financial statements for active employees. The notes to their financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the non-public school district employer. In

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addition, each non-public school district employer must recognize the pension expense associated with their employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense associated with their employer.

A number of these employers make contributions directly to KPERS for KPERS retirees filling KPERS covered positions per K.S.A. 74-4937, "working after retirement" employees. The resulting proportional share of these agencies' "working after retirement" contributions and resulting net pension liability are attributable to the employer. These amounts are reflected separately in the Schedules.

(6) Collective Deferred Outflows of Resources and Deferred Inflows of Resources

A summary of the collective deferred outflows of resources and deferred inflows of resources as of June 30, 2017, are included in the tables below. Experience gains/losses and the impact of changes in actuarial assumptions or other inputs, if any, are recognized over the average expected remaining service life of the active and inactive plan members at the beginning of the measurement period. Investment gains and losses are recognized over a fixed five year period.

	Year of deferral	Amortization period	July 1, 2016	Additions	Deductions	June 30, 2017
Deferred Outflows of Resources:						
State/School:						
Differences between expected and actual earnings on plan investments:						
	2014	5 years	\$ (380,368,912)	\$ -	\$ (190,184,454)	\$ (190,184,458)
	2015	5 years	292,621,567	-	97,540,522	195,081,045
	2016	5 years	694,797,933	-	173,699,483	521,098,450
	2017	5 years	-	(477,371,272)	(95,474,254)	(381,897,018)
Subtotal			607,050,588	(477,371,272)	(14,418,703)	144,098,019
Changes in assumptions:						
	2017	5.42 years	-	389,023,443	71,775,543	317,247,900
Total State/School			\$ 607,050,588	\$ (88,347,829)	\$ 57,356,840	\$ 461,345,919
Local:						
Differences between expected and actual experience:						
	2016	5.55 years	\$ 8,978,984	\$ -	\$ 1,973,403	\$ 7,005,581
Differences between expected and actual earnings on plan investments:						
	2014	5 years	(110,314,205)	-	(55,157,103)	(55,157,102)
	2015	5 years	85,769,249	-	28,589,749	57,179,500
	2016	5 years	207,295,311	-	51,823,828	155,471,483
	2017	5 years	-	(140,072,796)	(28,014,559)	(112,058,237)
Subtotal			182,750,355	(140,072,796)	(2,758,085)	45,435,644
Changes in assumptions:						
	2017	5.42 years	-	95,653,539	17,648,254	78,005,285
Total Local			\$ 191,729,339	\$ (44,419,257)	\$ 16,863,572	\$ 130,446,510

(continued on next page)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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(continued from previous page)

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2017</u>
Police & Firemen:						
Differences between expected and actual experience:						
	2014	5.82 years	\$ 4,891,624	\$ -	\$ 1,734,618	\$ 3,157,006
	2016	5.55 years	44,127,369	-	9,698,323	34,429,046
	2017	5.42 years	-	9,500,765	1,752,909	7,747,856
Subtotal			<u>49,018,993</u>	<u>9,500,765</u>	<u>13,185,850</u>	<u>45,333,908</u>
Differences between expected and actual earnings on plan investments:						
	2014	5 years	(71,298,219)	-	(35,649,109)	(35,649,110)
	2015	5 years	62,915,978	-	20,971,993	41,943,985
	2016	5 years	129,986,202	-	32,496,550	97,489,652
	2017	5 years	-	(86,304,595)	(17,260,919)	(69,043,676)
Subtotal			<u>121,603,961</u>	<u>(86,304,595)</u>	<u>558,515</u>	<u>34,740,851</u>
Changes in assumptions:						
	2017	5.42 years	-	80,299,816	14,815,464	65,484,352
Total Police and Firemen			<u>\$ 170,622,954</u>	<u>\$ 3,495,986</u>	<u>\$ 28,559,829</u>	<u>\$ 145,559,111</u>
Judges:						
Differences between expected and actual earnings on plan investments:						
	2014	5 years	\$ (5,173,194)	\$ -	\$ (2,586,598)	\$ (2,586,596)
	2015	5 years	4,846,047	-	1,615,349	3,230,698
	2016	5 years	9,193,127	-	2,298,282	6,894,845
	2017	5 years	-	(6,086,194)	(1,217,239)	(4,868,955)
Subtotal			<u>8,865,980</u>	<u>(6,086,194)</u>	<u>109,794</u>	<u>2,669,992</u>
Changes in assumptions:						
	2017	5.42 years	-	9,866,818	1,820,446	8,046,372
Total Judges			<u>\$ 8,865,980</u>	<u>\$ 3,780,624</u>	<u>\$ 1,930,240</u>	<u>\$ 10,716,364</u>
Total deferred outflows of resources			<u>\$ 978,268,861</u>	<u>\$ (125,490,476)</u>	<u>\$ 104,710,481</u>	<u>\$ 748,067,904</u>

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	Year of deferral	Amortization period	July 1, 2016	Additions	Deductions	June 30, 2017
Deferred Inflows of Resources:						
State/School:						
Differences between expected and actual experience:						
	2014	5.82 years	\$ 88,550,449	\$ -	\$ 31,400,868	\$ 57,149,581
	2015	5.73 years	69,047,703	-	18,511,448	50,536,255
	2016	5.55 years	159,713,001	-	35,101,759	124,611,242
	2017	5.42 years	-	124,898,400	23,043,985	101,854,415
Subtotal			<u>317,311,153</u>	<u>124,898,400</u>	<u>108,058,060</u>	<u>334,151,493</u>
Changes in assumptions:						
	2015	5.73 years	12,152,448	-	3,258,029	8,894,419
Total State/School			<u>\$ 329,463,601</u>	<u>\$ 124,898,400</u>	<u>\$ 111,316,089</u>	<u>\$ 343,045,912</u>
Local:						
Differences between expected and actual experience:						
	2014	5.82 years	\$ 20,359,182	\$ -	\$ 7,219,569	\$ 13,139,613
	2015	5.73 years	7,563,136	-	2,027,651	5,535,485
	2016	5.55 years	-	-	-	-
	2017	5.42 years	-	38,515,697	7,106,217	31,409,480
Subtotal			<u>27,922,318</u>	<u>38,515,697</u>	<u>16,353,437</u>	<u>50,084,578</u>
Changes in assumptions:						
	2015	5.73 years	14,471,494	-	3,879,757	10,591,737
Total Local			<u>\$ 42,393,812</u>	<u>\$ 38,515,697</u>	<u>\$ 20,233,194</u>	<u>\$ 60,676,315</u>
Police & Firemen:						
Differences between expected and actual experience:						
	2015	5.73 years	\$ 9,584,757	\$ -	\$ 2,569,640	\$ 7,015,117
Changes in assumptions:						
	2015	5.73 years	5,725,909	-	1,535,096	4,190,813
Total Police and Firemen			<u>\$ 15,310,666</u>	<u>\$ -</u>	<u>\$ 4,104,736</u>	<u>\$ 11,205,930</u>
Judges:						
Differences between expected and actual experience:						
	2014	5.82 years	\$ 761,220	\$ -	\$ 269,936	\$ 491,284
	2015	5.73 years	2,037,064	-	546,129	1,490,935
	2016	5.55 years	2,833,719	-	622,795	2,210,924
	2017	5.42 years	-	412,321	76,074	336,247
Subtotal			<u>5,632,003</u>	<u>412,321</u>	<u>1,514,934</u>	<u>4,529,390</u>
Changes in assumptions:						
	2015	5.73 years	2,160,454	-	579,210	1,581,244
Total Judges			<u>\$ 7,792,457</u>	<u>\$ 412,321</u>	<u>\$ 2,094,144</u>	<u>\$ 6,110,634</u>
Total deferred inflows of resources			<u>\$ 394,960,536</u>	<u>\$ 163,826,418</u>	<u>\$ 137,748,163</u>	<u>\$ 421,038,791</u>

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The following table provides the combined deferred outflows/(inflows), as of June 30, 2017, that will be recognized in pension expense in future years:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Deferred outflows/(inflows) of resources:					
2018	\$ (53,959,253)	\$ (3,369,621)	\$ 24,455,092	\$ (163,902)	\$ (33,037,684)
2019	141,877,361	53,087,008	59,791,971	2,471,282	257,227,622
2020	75,963,309	32,012,302	38,505,871	1,381,118	147,862,600
2021	(66,048,663)	(16,387,151)	4,641,531	184,595	(77,609,688)
2022	20,467,253	4,427,657	6,958,716	732,637	32,586,263
Thereafter	-	-	-	-	-
Total	<u>\$ 118,300,007</u>	<u>\$ 69,770,195</u>	<u>\$ 134,353,181</u>	<u>\$ 4,605,730</u>	<u>\$ 327,029,113</u>

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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(7) Collective Pension Expense

Collective pension expense includes changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The components of pension expense for the year ending June 30, 2017, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Service cost	\$ 359,576,195	\$ 133,244,780	\$ 72,772,976	\$ 5,108,935	\$ 570,702,886
Interest	1,416,880,073	382,168,246	234,547,359	13,078,218	2,046,673,896
Benefit term changes	-	-	713,236	-	713,236
Projected earnings on plan investments	(905,095,456)	(268,698,152)	(165,616,397)	(11,680,615)	(1,351,090,620)
Employee contributions	(268,802,239)	(106,999,605)	(37,069,589)	(1,666,224)	(414,537,657)
Expensed portion of current-period difference between actual and expected experience in the total pension liability	(23,043,985)	(7,106,217)	1,752,909	(76,074)	(28,473,367)
Expensed portion of current-period assumption changes	71,775,543	17,648,254	14,815,464	1,820,446	106,059,707
Expensed portion of current-period difference between projected and actual earnings on plan investments	(95,474,254)	(28,014,559)	(17,260,919)	(1,217,239)	(141,966,971)
Administrative expenses	7,456,717	2,204,819	1,358,806	95,830	11,116,172
Other changes	98,305,949	(565,558)	(2,626,971)	(6,323)	95,107,097
Recognition of beginning Deferred Outflows of Resources	271,240,005	82,386,980	64,901,484	3,913,631	422,442,100
Recognition of beginning Deferred Inflows of Resources	(278,456,558)	(68,284,080)	(39,753,845)	(4,604,668)	(391,099,151)
Total	<u>\$ 654,361,990</u>	<u>\$ 137,984,908</u>	<u>\$ 128,534,513</u>	<u>\$ 4,765,917</u>	<u>\$ 925,647,328</u>

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)
As of and for the year ended June 30, 2017

Employer	Non Employer Contributions	Employer Proportionate Share
4930 North Central Kansas Technical College	\$ 442,299	0.0892158043 %
4931 North West Kansas Technical College	336,260	0.0678267560
5045 Allen County Community College	538,655	0.1086517018
5046 Coffeyville Community College	733,204	0.1478940368
5047 Garden City Community College	1,130,838	0.2281004969
5048 Hutchinson Community College	2,404,545	0.4850189942
5049 Kansas City Kansas Community College	3,242,775	0.6540977478
5050 Neosho County Community College	789,200	0.1591889485
5107 Cowley County Community College	1,181,029	0.2382244864
5108 Barton County Community College	1,637,072	0.3302125828
5109 Butler County Community College	2,681,376	0.5408583706
5110 Colby Community College	525,074	0.1059122883
5111 Independence Community College	501,809	0.1012195224
5112 Labette Community College	606,419	0.1223203282
5113 Pratt Community College	567,030	0.1143752021
5177 Cloud County Community College	670,062	0.1351577106
5178 Dodge City Community College	1,132,016	0.2283381104
5179 Fort Scott Community College	604,946	0.1220232104
5180 Highland Community College	875,705	0.1766378081
5404 Seward County Community College/Area Technical School	932,627	0.1881195027
5406 Johnson County Community College	9,333,641	1.8826820273
5596 NW Kansas Education Service Center	833,537	0.1681321320
5600 SC Kansas Special Education Coop	1,007,082	0.2031377657
5604 ANW Special Education Coop	861,956	0.1738645075
5608 Tri County Special Education Coop	852,137	0.1718839243
5609 NE Kansas Education Service Center	1,161,024	0.2341892927
5612 SE Kansas Education Service Center	2,035,741	0.4106278121
5624 Reno County Education Coop	757,229	0.1527401018
5626 High Plains Educational Coop	785,617	0.1584662243
5634 SW Kansas Coop District 613	1,154,464	0.2328660799
5638 East Central Kansas Coop in Education	644,999	0.1301022714
5655 Brown Co Kansas Special Educ Coop	266,593	0.0537742769
5657 Doniphan County Education Coop	123,237	0.0248580442
5671 Marion County Special Education Coop	375,376	0.0757168154
5682 Sedgwick Co Area Educ Serv Coop 618	2,794,640	0.5637047683
5688 Sumner County Education Services	274,201	0.0553088810
9034 Three Lakes Educational Cooperative	568,660	0.1147039882
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	325,693	0.0656952942
9047 SW Plains Regional Service Center	281,447	0.0567704663
9053 SW Kansas Educational Consortium	17,399	0.0035095394
9055 South Central Kansas Education Service	336,994	0.0679748106
9056 Smoky Hill Education Service Center	305,348	0.0615917210
9273 Nc Kansas Sp Ed Coop Interlocal 636	546,829	0.1103004733
9274 Southeast Kansas Interlocal 637	1,575,220	0.3177364616
9303 Wichita Area Technical College	1,194,118	0.2408646590
9304 Manhattan Area Technical College	386,145	0.0778890225
9305 Flint Hills Technical College	389,794	0.0786250596
9395 Salina Area Technical College	266,825	0.0538210735
9487 Western Kansas Com College Virtual Ed Consortium	30,359	0.0061236914
9507 Butler Co Special Education Interlocal # 638	1,720,864	0.3471142052
Total Special Funding Situation	\$ 52,740,110	10.6381690000 %

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
4930 North Central Kansas Technical College	\$ 5,994,381	\$ 620,273
4931 North West Kansas Technical College	4,557,258	471,566
5045 Allen County Community College	7,300,273	755,401
5046 Coffeyville Community College	9,936,953	1,028,234
5047 Garden City Community College	15,326,000	1,585,869
5048 Hutchinson Community College	32,588,272	3,372,096
5049 Kansas City Kansas Community College	43,948,619	4,547,616
5050 Neosho County Community College	10,695,855	1,106,762
5107 Cowley County Community College	16,006,227	1,656,256
5108 Barton County Community College	22,186,878	2,295,804
5109 Butler County Community College	36,340,102	3,760,319
5110 Colby Community College	7,116,213	736,355
5111 Independence Community College	6,800,907	703,729
5112 Labette Community College	8,218,664	850,432
5113 Pratt Community College	7,684,833	795,194
5177 Cloud County Community College	9,081,203	939,684
5178 Dodge City Community College	15,341,965	1,587,521
5179 Fort Scott Community College	8,198,701	848,367
5180 Highland Community College	11,868,238	1,228,075
5404 Seward County Community College/Area Technical School	12,639,689	1,307,901
5406 Johnson County Community College	126,496,805	13,089,352
5596 NW Kansas Education Service Center	11,296,744	1,168,939
5600 SC Kansas Special Education Coop	13,648,762	1,412,316
5604 ANW Special Education Coop	11,681,901	1,208,793
5608 Tri County Special Education Coop	11,548,826	1,195,023
5609 NE Kansas Education Service Center	15,735,104	1,628,202
5612 SE Kansas Education Service Center	27,589,952	2,854,891
5624 Reno County Education Coop	10,262,559	1,061,926
5626 High Plains Educational Coop	10,647,295	1,101,737
5634 SW Kansas Coop District 613	15,646,198	1,619,002
5638 East Central Kansas Coop in Education	8,741,530	904,536
5655 Brown Co Kansas Special Educ Coop	3,613,077	373,866
5657 Doniphan County Education Coop	1,670,204	172,826
5671 Marion County Special Education Coop	5,087,389	526,421
5682 Sedgwick Co Area Educ Serv Coop 618	37,875,144	3,919,159
5688 Sumner County Education Services	3,716,186	384,535
9034 Three Lakes Educational Cooperative	7,706,924	797,480
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	4,414,046	456,747
9047 SW Plains Regional Service Center	3,814,390	394,697
9053 SW Kansas Educational Consortium	235,805	24,400
9055 South Central Kansas Education Service	4,567,206	472,595
9056 Smoky Hill Education Service Center	4,138,328	428,217
9273 Nc Kansas Sp Ed Coop Interlocal 636	7,411,054	766,864
9274 Southeast Kansas Interlocal 637	21,348,612	2,209,064
9303 Wichita Area Technical College	16,183,620	1,674,612
9304 Manhattan Area Technical College	5,233,339	541,524
9305 Flint Hills Technical College	5,282,793	546,641
9395 Salina Area Technical College	3,616,221	374,191
9487 Western Kansas Com College Virtual Ed Consortium	411,449	42,575
9507 Butler Co Special Education Interlocal # 638	23,322,493	2,413,312
Total Special Funding Situation	\$ 714,775,184	\$ 73,961,900

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
State/School Group									
Special Funding Situation - State of Kansas	\$ 952,955,019	\$ 714,775,184	\$ 513,796,213	\$ (1,390,510)	\$ 19,643,995	\$ 12,964,062	\$ (5,905,288)	\$ 1,527,494	\$ -
Nonspecial Funding Situation									
Employer: State of Kansas									
S175 Kansas Housing Resource Corporation	\$ 5,108,503	\$ 3,831,693	\$ 2,754,306	\$ 18,205	\$ 130,443	\$ 95,649	\$ 15,729	\$ 34,270	\$ -
S176 Kansas Development Finance Authority	1,696,982	1,272,841	914,946	10,413	49,408	38,685	(11,818)	1,610	-
S246 Fort Hays State University	16,272,179	12,205,140	8,773,325	(363,454)	681	(133,340)	(383,065)	3,826	-
S276 Dept of Transportation	191,564,923	143,685,536	103,284,342	(5,421,823)	(917,277)	(1,263,819)	(4,388,837)	(331,458)	-
S367 Kansas State University	100,309,240	75,238,132	54,082,833	(609,693)	1,617,842	814,180	(1,389,479)	(49,019)	-
S379 Emporia State University	15,712,132	11,785,070	8,471,369	(470,162)	(107,942)	(146,801)	(380,120)	(55,156)	-
S385 Pittsburg State University	20,654,376	15,492,059	11,136,035	(77,456)	389,098	255,829	(211,031)	19,879	-
S450 Kansas Lottery	8,612,111	6,459,616	4,643,315	7,541	207,750	174,225	(45,141)	18,882	-
S561 Kansas Board of Regents	1,297,102	972,907	699,347	(8,286)	24,546	24,253	(37,088)	(14,076)	-
S682 Staff Benefits University of Kansas	70,291,812	52,723,205	37,898,606	(3,028,799)	(1,303,869)	(893,375)	(1,516,738)	(104,260)	-
S683 University of Kansas Medical Center	23,427,200	17,571,849	12,631,033	(608,585)	(24,624)	142,340	(115,285)	119,019	-
S715 Wichita State University	33,514,854	25,138,213	18,069,904	(1,082,353)	(297,703)	(417,127)	(1,146,926)	(251,309)	-
Other state agencies (less KPERS)	1,409,960,905	1,057,557,859	760,195,975	(16,162,984)	15,708,180	9,201,753	(14,613,968)	1,947,774	-
State Subtotal	\$ 1,898,422,319	\$ 1,423,934,120	\$ 1,023,555,336	\$ (27,797,436)	\$ 15,476,533	\$ 7,892,452	\$ (24,223,767)	\$ 1,339,982	\$ -
Employers: Others									
4930 North Central Kansas Technical College	\$ 112,690	\$ 84,525	\$ 60,758	\$ 14,839	\$ 17,303	\$ 14,364	\$ 6,690	\$ 3,330	\$ -
4931 North West Kansas Technical College	203,434	152,588	109,683	(13,255)	(7,575)	(5,158)	(11,821)	(3,250)	-
5045 Allen County Community College	53,031	39,776	28,592	7,492	8,651	8,260	3,929	139	-
5046 Coffeyville Community College	-	-	-	-	-	-	-	-	-
5047 Garden City Community College	135,622	101,725	73,122	(11,514)	(7,544)	(5,342)	(188)	6,309	-
5048 Hutchinson Community College	1,098,864	824,216	592,465	95,387	116,354	92,724	69,622	34,513	-
5049 Kansas City Kansas Community College	2,895,278	2,171,638	1,561,021	135,531	199,911	161,551	6,211	(7,474)	-
5050 Neosho County Community College	463,571	347,707	249,939	192	10,256	11,596	17,447	9,562	-
5107 Cowley County Community College	368,796	276,620	198,841	49,295	57,708	53,153	21,522	2,545	-
5108 Barton County Community College	158,465	118,859	85,438	(49,610)	(39,139)	(4,243)	1,099	(401)	-
5109 Butler County Community College	1,153,686	865,336	622,023	65,737	86,091	53,030	48,558	37,031	-
5110 Colby Community College	308,689	231,536	166,433	(1,276)	5,679	3,441	(4,253)	(315)	-
5111 Independence Community College	-	-	-	(63,159)	(75,033)	(109,265)	(41,851)	(10,551)	-
5112 Labette Community College	75,425	56,574	40,666	10,266	11,915	9,824	2,994	900	-
5113 Pratt Community College	179,068	134,312	96,547	(9,385)	(4,989)	(3,845)	(2,249)	1,937	-
5177 Cloud County Community College	96,924	72,699	52,258	7,334	9,971	11,229	7,543	3,127	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
5178 Dodge City Community College	\$ 514,899	\$ 386,206	\$ 277,614	\$ 57,189	\$ 69,487	\$ 64,633	\$ 38,130	\$ 17,437	\$ -
5179 Fort Scott Community College	272,857	204,660	147,114	5,624	13,807	7,238	(31,757)	(9,298)	-
5180 Highland Community College	196,178	147,145	105,771	20,300	20,749	2,625	9,859	9,404	-
5404 Seward County Community College/Area Technical Sch	140,460	105,353	75,730	(21,160)	(11,848)	15,559	15,025	7,920	-
5406 Johnson County Community College	1,799,370	1,349,639	970,150	76,073	115,994	110,825	72,982	28,046	-
5596 NW Kansas Education Service Center	1,463,271	1,097,543	788,939	(10,936)	5,633	(62,287)	(39,475)	(3,242)	-
5600 SC Kansas Special Education Coop	1,901,401	1,426,168	1,025,161	11,488	51,945	25,131	(28,341)	(2,882)	-
5604 ANW Special Education Coop	1,385,964	1,039,559	747,258	(16,522)	(21,883)	(155,131)	(47,635)	(772)	-
5608 Tri County Special Education Coop	509,972	382,511	274,957	(143,112)	(128,141)	(90,982)	2,029	22,850	-
5609 NE Kansas Education Service Center	1,579,365	1,184,621	851,532	(47,368)	(3,277)	19,119	(13,044)	12,601	-
5612 SE Kansas Education Service Center	2,484,290	1,863,371	1,339,433	(20,554)	27,432	(32,160)	(117,210)	(41,965)	-
5624 Reno County Education Coop	694,147	520,653	374,257	(52,823)	(40,156)	(56,655)	(55,094)	(12,989)	-
5626 High Plains Educational Coop	1,678,260	1,258,799	904,852	63,717	97,258	71,562	60,001	40,580	-
5634 SW Kansas Coop District 613	868,019	651,068	468,002	(7,262)	19,394	34,546	(11,460)	1,979	-
5638 East Central Kansas Coop in Education	597,581	448,222	322,192	22,812	33,849	3,543	(30,258)	1,145	-
5655 Brown Co Kansas Special Educ Coop	45,327	33,998	24,438	7,007	7,765	4,776	(3,877)	(3,264)	-
5657 Doniphan County Education Coop	440,459	330,372	237,478	(21,243)	(12,636)	(24,277)	(42,074)	(15,675)	-
5671 Marion County Special Education Coop	669,960	502,512	361,216	38,712	62,197	71,557	6,614	14,547	-
5682 Sedgwick Co Area Educ Serv Coop 618	2,447,026	1,835,421	1,319,341	(9,146)	45,061	17,608	(48,987)	(4,075)	-
5688 Sumner County Education Services	215,795	161,860	116,349	(20,631)	(21,010)	(41,296)	(21,737)	(2,431)	-
9034 Three Lakes Educational Cooperative	793,490	595,166	427,819	90,696	107,549	79,445	14,823	11,547	-
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	390,653	293,014	210,625	(40,171)	(36,392)	(51,988)	(17,677)	3,049	-
9047 SW Plains Regional Service Center	621,229	465,960	334,943	(106,434)	(90,227)	(86,350)	(74,133)	(11,605)	-
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-
9055 South Central Kansas Education Service	890,772	668,134	480,270	15,238	35,520	30,860	12,231	10,107	-
9056 Smoky Hill Education Service Center	267,124	200,360	144,023	(20,202)	(9,055)	9,237	113	4,410	-
9273 Nc Kansas Sp Ed Coop Interlocal 636	355,001	266,273	191,403	5,009	3,866	(25,559)	10,278	8,433	-
9274 Southeast Kansas Interlocal 637	887,637	665,783	478,579	(972)	16,961	3,462	(28,426)	(15,920)	-
9303 Wichita Area Technical College	335,921	251,961	181,115	36,468	43,434	36,096	10,365	49	-
9304 Manhattan Area Technical College	-	-	-	-	-	-	-	-	-
9305 Flint Hills Technical College	371,663	278,770	200,386	(25,468)	(15,274)	(12,518)	(28,887)	(10,034)	-
9395 Salina Area Technical College	25,440	19,082	13,716	(31,107)	(24,525)	3,142	1,047	(835)	-
9487 Western Kansas Com College Virtual Ed Consortium	267,930	200,964	144,458	21,530	24,038	5,486	(2,661)	168	-
9507 Butler Co Special Education Interlocal # 638	1,542,100	1,156,670	831,440	209,734	243,447	175,832	(2,464)	6,381	-
4828 USD 202 Turner	45,710,837	34,285,954	24,645,502	(332,468)	655,709	196,267	(974,422)	(291,891)	-
4829 USD 203 Piper	20,050,973	15,039,469	10,810,703	201,416	645,305	593,252	167,335	25,202	-
4871 USD 205 Bluestem	6,640,033	4,980,435	3,580,047	4,862	160,243	125,437	(12,911)	58,407	-
4882 USD 204 Bonner Springs	36,199,533	27,151,888	19,517,377	1,332,310	2,097,864	1,532,202	254,446	192,393	-
4912 USD 206 Remington-Whitewater	6,259,681	4,695,148	3,374,976	(115,296)	9,693	(25,784)	(5,812)	2,756	-
4977 USD 209 Moscow	3,469,568	2,602,391	1,870,656	(30,427)	50,245	37,334	(22,478)	19,731	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
4978 USD 233 Olathe	\$ 368,314,399	\$ 276,258,572	\$ 198,580,772	\$ (34,163)	\$ 7,664,540	\$ 3,272,384	\$ (3,173,596)	\$ 437,914	\$ -
4979 USD 242 Weskan	1,381,216	1,035,998	744,698	(14,700)	14,460	(2,615)	(24,070)	591	-
4980 USD 250 Pittsburg	32,996,103	24,749,118	17,790,213	164,907	844,136	433,545	(74,531)	120,495	-
4981 USD 253 Emporia	66,619,348	49,968,630	35,918,557	(134,198)	1,290,763	555,838	(637,257)	161,296	-
4982 USD 259 Wichita	634,888,268	476,205,455	342,307,014	(3,383,776)	10,130,128	3,617,041	(3,392,533)	3,802,121	-
4983 USD 260 Derby	83,198,424	62,403,962	44,857,348	124,908	1,991,985	2,055,711	696,634	86,367	-
4984 USD 262 Valley Center	25,916,597	19,439,050	13,973,219	41,027	621,031	425,141	(171,860)	63,752	-
4985 USD 265 Goddard	53,974,397	40,484,135	29,100,891	(396,193)	791,723	395,793	(458,158)	147,370	-
4986 USD 266 Maize	62,699,198	47,028,275	33,804,964	(948,319)	442,587	110,094	(224,321)	530,521	-
4987 USD 268 Cheney	8,753,556	6,565,708	4,719,576	(55,844)	136,727	73,241	(68,554)	23,064	-
4988 USD 290 Ottawa	31,355,914	23,518,874	16,905,887	(20,837)	644,559	322,447	(239,917)	34,202	-
4990 USD 314 Brewster	1,814,151	1,360,725	978,120	34,532	72,398	57,945	26,923	10,105	-
4991 USD 348 Baldwin City	13,222,556	9,917,734	7,129,087	(195,685)	96,240	29,186	(153,778)	(3,658)	-
4992 USD 349 Stafford	3,178,885	2,384,360	1,713,931	(23,793)	45,974	21,401	(36,590)	1,195	-
4993 USD 352 Goodland	11,152,299	8,364,914	6,012,885	(61,037)	184,297	110,829	(74,803)	21,759	-
4994 USD 359 Argonia Public Schools	2,652,699	1,989,688	1,430,232	28,881	86,131	62,326	3,059	7,975	-
4995 USD 363 Holcomb	10,819,155	8,115,035	5,833,267	(173,522)	65,485	(62)	(131,545)	19,694	-
4996 USD 371 Montezuma	3,392,262	2,544,406	1,828,975	13,210	88,823	50,885	(45,868)	4,136	-
4997 USD 373 Newton	48,650,098	36,490,582	26,230,237	(321,532)	758,271	447,579	(311,010)	174,622	-
4998 USD 376 Sterling	6,554,754	4,916,471	3,534,068	16,587	158,004	116,076	(4,559)	4,103	-
4999 USD 383 Manhattan	85,886,148	64,419,921	46,306,464	1,057,113	2,527,904	877,826	781,773	280,882	-
5000 USD 385 Andover	50,474,551	37,859,034	27,213,911	(147,433)	926,936	304,438	(648,889)	84,968	-
5001 USD 386 Madison-Virgil	3,595,158	2,696,591	1,938,369	19,462	96,816	47,818	(2,372)	45,298	-
5002 USD 390 Hamilton	1,420,542	1,065,494	765,901	(42,019)	(6,376)	7,471	(8,863)	2,370	-
5004 USD 394 Rose Hill	16,028,076	12,022,048	8,641,714	(41,869)	301,697	205,506	(19,322)	19,748	-
5005 USD 396 Douglass Public Schools	8,640,329	6,480,781	4,658,529	(123,315)	77,631	89,590	(10,439)	32,435	-
5006 USD 398 Peabody-Burns	3,291,844	2,469,086	1,774,834	(124,367)	(47,599)	(39,539)	(64,291)	(9,637)	-
5007 USD 399 Paradise	2,248,698	1,686,663	1,212,410	(18,497)	31,439	19,349	(13,426)	6,651	-
5008 USD 404 Riverton	9,127,279	6,846,024	4,921,073	(95,275)	101,439	27,233	(110,162)	(1,504)	-
5010 USD 409 Atchison Public Schools	21,107,466	15,831,905	11,380,323	(163,104)	367,859	448,497	(210,222)	(29,023)	-
5011 USD 420 Osage City	6,987,957	5,241,400	3,767,634	(116,227)	59,297	136,751	9,473	(1,879)	-
5012 USD 421 Lyndon	4,426,181	3,319,909	2,386,424	5,461	97,802	41,369	(38,180)	8,140	-
5013 USD 443 Dodge City	83,603,141	62,707,525	45,075,556	(87,407)	1,741,585	1,038,400	(1,059,407)	(261,389)	-
5014 USD 446 Independence	21,373,694	16,031,592	11,523,863	(188,338)	296,921	203,409	(192,117)	30,497	-
5015 USD 448 Inman	5,725,791	4,294,697	3,087,123	(70,739)	54,740	17,682	(14,441)	49,748	-
5016 USD 449 Easton	7,439,166	5,579,834	4,010,908	(148,357)	13,946	(17,292)	(84,238)	(3,880)	-
5017 USD 453 Leavenworth	47,254,639	35,443,901	25,477,860	(4,145,322)	(3,073,899)	(2,434,560)	(804,761)	10,040	-
5018 USD 456 Marais Des Cygnes Valley	3,533,528	2,650,364	1,905,140	(52,986)	23,101	(13,343)	(68,869)	(2,523)	-
5019 USD 470 Arkansas City	31,679,832	23,761,832	17,080,531	249,043	869,183	306,102	(305,653)	(14,155)	-
5020 USD 475 Geary Co	108,209,378	81,163,724	58,342,280	1,526,556	3,817,971	2,564,814	(92,029)	225,164	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
5021 USD 477 Ingalls	\$ 3,311,909	\$ 2,484,137	\$ 1,785,653	\$ (124,491)	\$ (48,429)	\$ (61,688)	\$ (118,668)	\$ (26,590)	\$ -
5022 USD 480 Liberal	60,059,130	45,048,061	32,381,543	(301,951)	1,035,193	693,537	(422,494)	75,080	-
5024 USD 215 Lakin	7,035,344	5,276,943	3,793,183	(291,440)	(115,035)	(81,985)	(243,541)	(64,925)	-
5025 USD 234 Fort Scott	22,966,138	17,226,023	12,382,447	(143,721)	372,279	233,339	(291,004)	(34,617)	-
5026 USD 251 North Lyon	5,865,713	4,399,648	3,162,564	(69,854)	71,672	57,819	(101,723)	(1,982)	-
5027 USD 261 Haysville	72,204,500	54,157,839	38,929,853	416,707	1,977,929	1,216,497	(111,580)	457,562	-
5028 USD 267 Renwick	17,738,584	13,305,035	9,563,953	(85,219)	308,947	222,980	(41,304)	65,200	-
5029 USD 288 Central Heights	7,858,932	5,894,685	4,237,230	14,452	188,879	112,621	(35,395)	57,535	-
5031 USD 305 Salina	121,445,819	91,091,873	65,478,853	21,205	2,653,406	1,530,123	(849,948)	237,509	-
5032 USD 361 Anthony-Harper	10,434,772	7,826,724	5,626,023	(8,067)	207,141	82,275	(108,459)	(17,332)	-
5033 USD 378 Riley Co	7,322,713	5,492,488	3,948,122	87,813	239,578	126,368	(62,030)	5,947	-
5034 USD 403 Otis-Bison	3,706,236	2,779,906	1,998,258	7,626	83,255	22,733	(22,907)	29,093	-
5035 USD 413 Chanute	18,573,011	13,930,907	10,013,844	(97,091)	294,331	85,357	(238,958)	(7,838)	-
5036 USD 415 Hiawatha	9,864,961	7,399,331	5,318,803	(126,974)	102,207	85,110	(93,745)	10,601	-
5037 USD 418 McPherson	38,332,764	28,751,943	20,667,532	(152,864)	684,430	461,528	(114,653)	87,584	-
5038 USD 422 Kiowa County	4,402,532	3,302,171	2,373,674	(169,982)	(78,746)	(134,176)	(143,521)	(5,297)	-
5039 USD 439 Sedgwick Public Schools	5,760,458	4,320,700	3,105,814	(54,906)	75,541	55,355	2,913	49,912	-
5040 USD 445 Coffeyville	17,846,258	13,385,797	9,622,007	(918)	359,109	98,375	(176,335)	15,358	-
5041 USD 457 Garden City	96,177,056	72,138,739	51,854,921	(1,259,451)	877,284	220,432	(1,232,375)	182,073	-
5042 USD 458 Basehor-Linwood	25,636,573	19,229,015	13,822,241	603,497	1,249,096	1,168,823	(142,553)	1,425	-
5043 USD 465 Winfield	39,491,018	29,620,705	21,292,018	(355,628)	532,811	348,062	(231,953)	150,470	-
5056 USD 223 Barnes	4,585,900	3,439,709	2,472,539	(67,479)	32,408	242	(67,643)	(5,790)	-
5057 USD 258 Humboldt	7,390,077	5,543,014	3,984,441	(19,049)	135,361	35,580	(97,832)	8,127	-
5058 USD 273 Beloit	16,444,797	12,334,614	8,866,394	1,549	346,551	143,856	(164,372)	16,674	-
5059 USD 284 Chase County	4,918,058	3,688,848	2,651,625	(26,285)	85,684	55,529	(46,355)	14,507	-
5060 USD 285 Cedar Vale	2,259,895	1,695,061	1,218,448	(5,056)	49,489	60,541	28,907	20,519	-
5061 USD 286 Chautauqua County	4,269,328	3,202,260	2,301,855	(95,647)	(1,806)	(28,930)	(82,494)	(7,197)	-
5062 USD 287 West Franklin	8,005,752	6,004,809	4,316,390	(136,079)	36,143	(18,803)	(27,015)	69,486	-
5063 USD 327 Ellsworth	6,724,058	5,043,459	3,625,350	(67,612)	79,529	33,143	(69,940)	5,208	-
5064 USD 338 Valley Falls	5,027,434	3,770,886	2,710,597	(33,592)	72,552	24,444	(17,647)	30,590	-
5065 USD 342 McLouth	5,357,264	4,018,279	2,888,428	(7,666)	108,684	71,754	(11,486)	16,525	-
5066 USD 380 Vermillion	6,466,698	4,850,423	3,486,591	(97,772)	41,327	(15,381)	(85,464)	13,827	-
5067 USD 389 Eureka	10,037,669	7,528,873	5,411,920	(5,623)	212,292	119,347	(1,419)	89,948	-
5068 USD 417 Council Grove	8,957,348	6,718,565	4,829,453	(165,822)	(169)	(70,561)	53,067	22,303	-
5069 USD 440 Halstead	8,493,598	6,370,724	4,579,417	(53,634)	129,147	56,587	(69,431)	16,576	-
5070 USD 464 Tonganoxie	20,983,847	15,739,183	11,313,673	129,191	590,105	372,412	(174,327)	31,356	-
5072 USD 482 Dighton	2,919,196	2,189,577	1,573,917	(30,038)	32,374	13,900	2,828	21,923	-
5073 USD 487 Herington	5,346,962	4,010,552	2,882,874	(115,265)	9,548	11,358	(83,026)	(18,074)	-
5076 USD 217 Rolla	2,865,807	2,149,532	1,545,131	(69,555)	(3,554)	(11,601)	(61,942)	(10,016)	-
5077 USD 218 Elkhart	6,787,480	5,091,029	3,659,544	(216,884)	(82,538)	(145,125)	(98,982)	2,645	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2017

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
5078 USD 226 Meade	\$ 5,180,345	\$ 3,885,579	\$ 2,793,040	\$ (88,835)	\$ 24,432	\$ (22,823)	\$ (60,992)	\$ 37,609	\$ -
5079 USD 235 Uniontown	6,520,087	4,890,468	3,515,377	(52,172)	105,051	106,126	(59,006)	3,358	-
5080 USD 252 Southern Lyon County	6,739,197	5,054,814	3,633,512	63,905	204,949	132,910	40,325	51,937	-
5081 USD 254 Barber County North	5,720,685	4,290,867	3,084,370	(15,356)	101,917	52,592	6,055	16,754	-
5082 USD 269 Palco	2,148,907	1,611,813	1,158,607	(62,228)	(15,946)	(29,809)	(36,729)	2,982	-
5083 USD 270 Plainville	4,345,291	3,259,237	2,342,812	(13,674)	77,941	53,925	(5,168)	(6,201)	-
5087 USD 281 Hill City	4,670,194	3,502,934	2,517,986	52,956	147,539	67,011	(46,095)	2,284	-
5088 USD 289 Wellsville	8,581,834	6,436,906	4,626,990	(231,227)	(31,858)	(27,763)	(112,125)	6,601	-
5089 USD 298 Lincoln	4,839,408	3,629,855	2,609,220	23,946	123,060	52,501	(35,424)	11,668	-
5090 USD 303 Ness City	3,640,753	2,730,790	1,962,952	57,556	130,358	65,017	(4,828)	21,878	-
5092 USD 321 Kaw Valley	16,295,111	12,222,341	8,785,689	54,698	394,774	177,425	(180,168)	(5,915)	-
5093 USD 322 Onaga-Havensville-Wheaton	3,665,209	2,749,133	1,976,138	(22,982)	56,515	10,054	(56,342)	14,886	-
5095 USD 329 Mill Creek Valley	6,546,244	4,910,088	3,529,480	(98,498)	39,799	(19,173)	(137,461)	(45,409)	-
5096 USD 346 Jayhawk	6,455,859	4,842,293	3,480,747	(23,370)	119,800	74,917	(55,996)	5,776	-
5098 USD 360 Caldwell	3,592,112	2,694,306	1,936,727	26,792	103,553	65,286	(15,566)	5,736	-
5099 USD 365 Garnett	12,150,745	9,113,810	6,551,208	(124,533)	137,729	27,345	(163,114)	5,742	-
5100 USD 367 Osawatomie	14,755,429	11,067,484	7,955,553	148,328	459,942	284,739	(21,612)	56,284	-
5101 USD 372 Silver Lake	9,465,977	7,100,068	5,103,686	51,098	255,730	168,086	(36,983)	17,537	-
5102 USD 379 Clay Center	21,193,731	15,896,608	11,426,834	(327,255)	221,233	399,505	(141,798)	23,649	-
5103 USD 382 Pratt	11,119,424	8,340,255	5,995,160	(266,463)	(22,521)	(106,190)	(187,690)	37,614	-
5104 USD 419 Canton-Galva	4,750,367	3,563,069	2,561,213	(110,180)	(3,946)	(1,694)	(54,893)	(22,720)	-
5105 USD 459 Bucklin	2,740,665	2,055,668	1,477,660	(112,969)	(52,436)	(73,428)	(90,263)	(4,463)	-
5106 USD 483 Kismet-Plains	10,131,906	7,599,556	5,462,729	(40,406)	186,680	145,808	(32,202)	20,608	-
5116 USD 210 Hugoton	12,250,267	9,188,458	6,604,867	(258,070)	19,905	7,862	(158,803)	(30,800)	-
5117 USD 212 Northern Valley	2,567,330	1,925,656	1,384,204	(72,033)	(21,278)	(56,426)	(76,181)	(18,815)	-
5118 USD 214 Ulysses	16,267,162	12,201,377	8,770,620	(431,282)	(61,385)	(118,182)	(457,935)	(143,900)	-
5119 USD 219 Minneola	3,675,689	2,756,994	1,981,788	49,336	128,470	98,152	14,384	9,545	-
5120 USD 231 Gardner	77,986,188	58,494,463	42,047,114	1,616,722	3,294,804	2,482,841	521,329	427,141	-
5122 USD 255 South Barber County	3,214,896	2,411,370	1,733,346	(35,326)	35,850	16,648	(39,417)	(2,402)	-
5123 USD 256 Marmaton Valley	3,244,815	2,433,812	1,749,478	(95,603)	(19,858)	(16,756)	(49,205)	(504)	-
5125 USD 320 Wamego	22,822,364	17,118,184	12,304,929	(109,211)	374,745	129,426	(230,836)	39,313	-
5127 USD 332 Cunningham	2,959,327	2,219,678	1,595,554	(92,885)	(12,913)	34,325	(13,339)	10,729	-
5128 USD 335 North Jackson	4,257,414	3,193,324	2,295,432	(27,187)	67,976	37,460	(43,820)	9,503	-
5129 USD 337 Royal Valley	11,390,310	8,543,437	6,141,211	(123,090)	138,494	109,881	(79,153)	26,590	-
5130 USD 343 Perry	8,823,428	6,618,116	4,757,248	(351,956)	(176,571)	(261,449)	(196,236)	(12,704)	-
5131 USD 364 Marysville	11,092,460	8,320,031	5,980,622	(216,201)	31,515	6,459	(77,809)	28,470	-
5132 USD 368 Paola	40,210,157	30,160,104	21,679,750	(338,970)	546,590	247,661	(464,550)	28,165	-
5133 USD 381 Spearville-Windthors	3,270,255	2,452,894	1,763,194	(60,240)	7,409	(47,369)	(142,130)	(45,806)	-
5134 USD 393 Solomon	3,748,338	2,811,485	2,020,958	(71,243)	6,924	(32,779)	(72,642)	(7,363)	-
5135 USD 402 Augusta	20,951,061	15,714,591	11,295,996	(31,175)	397,483	164,509	(113,724)	16,335	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
5137 USD 432 Victoria	\$ 3,169,300	\$ 2,377,171	\$ 1,708,763	\$ (24,058)	\$ 45,322	\$ 22,945	\$ (5,646)	\$ 25,078	\$ -
5138 USD 454 Burlingame Public Schools	3,302,593	2,477,149	1,780,630	(26,731)	44,442	10,483	(70,895)	(20,005)	-
5140 USD 463 Udall	4,706,742	3,530,347	2,537,692	38,617	134,382	77,125	11,812	21,385	-
5141 USD 467 Wichita County Schools	5,687,272	4,265,806	3,066,355	(85,100)	43,990	39,885	(21,035)	14,458	-
5142 USD 474 Haviland	1,461,479	1,096,200	787,973	(803)	29,568	10,416	(3,852)	12,484	-
5143 USD 211 Norton	8,018,024	6,014,014	4,323,006	(104,420)	73,844	30,037	(92,950)	3,965	-
5144 USD 216 Deerfield	3,803,518	2,852,874	2,050,709	(128,408)	(44,559)	(58,023)	(79,258)	(8,503)	-
5145 USD 227 Jetmore	3,762,670	2,822,235	2,028,685	3,426	85,101	50,909	(30,713)	1,415	-
5147 USD 232 De Soto	77,198,790	57,903,866	41,622,579	(185,740)	1,499,358	887,079	(596,214)	76,705	-
5148 USD 239 North Ottawa County	8,107,962	6,081,472	4,371,497	27,936	201,076	118,032	(27,302)	30,002	-
5149 USD 244 Burlington	15,726,554	11,795,888	8,479,145	85,969	441,283	397,455	159,196	130,106	-
5150 USD 257 Iola	14,428,377	10,822,175	7,779,219	(268,741)	51,320	55,374	(52,884)	(6,420)	-
5151 USD 274 Oakley	4,106,474	3,080,109	2,214,051	(170,993)	(80,196)	(112,685)	(167,591)	(33,426)	-
5152 USD 282 West Elk	8,215,008	6,161,764	4,429,212	(74,265)	101,949	29,763	(46,401)	47,380	-
5153 USD 283 Elk Valley	2,243,771	1,682,967	1,209,754	(78,121)	(33,366)	(69,972)	(56,745)	14,016	-
5154 USD 299 Sylvan Grove	3,071,301	2,303,665	1,655,926	5,253	74,314	56,819	(15,456)	2,948	-
5155 USD 311 Pretty Prairie	3,211,581	2,408,884	1,731,559	(84,367)	(18,094)	(52,027)	(62,488)	1,220	-
5156 USD 315 Colby	9,953,644	7,465,849	5,366,617	(166,136)	39,890	(77,483)	(150,771)	21,652	-
5157 USD 326 Logan	2,313,105	1,734,972	1,247,136	(38,901)	17,254	22,199	(24,437)	1,911	-
5158 USD 331 Kingman-Norwich	10,264,393	7,698,930	5,534,161	(136,571)	91,711	19,700	(148,711)	9,510	-
5159 USD 333 Concordia	15,739,453	11,805,563	8,486,100	(269,339)	91,399	78,538	(84,999)	55,496	-
5160 USD 347 Kinsley-Offerte	4,425,912	3,319,708	2,386,279	(70,769)	27,985	(11,164)	(88,451)	4,741	-
5161 USD 356 Conway Springs	6,078,284	4,559,089	3,277,174	(30,336)	103,897	68,681	(18,302)	25,193	-
5162 USD 377 Atchison Co Community	6,574,282	4,931,118	3,544,597	(124,182)	26,777	13,425	(93,498)	(8,177)	-
5163 USD 395 LaCrosse	3,983,393	2,987,791	2,147,690	(25,078)	62,143	28,924	(46,953)	1,456	-
5164 USD 412 Hoxie Community Schools	4,056,220	3,042,416	2,186,956	(34,247)	54,668	32,266	(36,803)	(4,899)	-
5166 USD 429 Troy	3,158,640	2,369,175	1,703,016	(63,328)	2,171	(1,193)	(50,087)	(53,505)	-
5167 USD 430 South Brown County	8,143,166	6,107,878	4,390,478	(56,916)	119,919	49,029	(81,678)	16,373	-
5168 USD 431 Hoisington	8,006,648	6,005,481	4,316,873	98,279	259,843	104,657	(102,594)	7,186	-
5171 USD 444 Little River	4,272,643	3,204,746	2,303,642	(15,150)	75,992	24,710	(72,698)	(9,559)	-
5172 USD 447 Cherryvale	10,516,737	7,888,203	5,670,215	(20,823)	210,476	125,128	(70,264)	32,173	-
5173 USD 452 Stanton Co	6,451,380	4,838,934	3,478,333	85,863	236,389	214,143	58,697	57,074	-
5174 USD 460 Hesston	8,281,655	6,211,753	4,465,146	(86,911)	97,473	76,998	(33,289)	6,256	-
5175 USD 462 Central	4,511,550	3,383,941	2,432,452	(43,829)	55,441	19,900	(54,267)	7,435	-
5176 USD 469 Lansing	33,092,938	24,821,750	17,842,423	1,718,844	2,395,017	1,551,779	(195,418)	1,736	-
5185 USD 229 Blue Valley	281,156,052	210,884,423	151,588,388	(1,211,806)	4,388,548	765,577	(1,766,848)	462,284	-
5186 USD 237 Smith Center	5,275,299	3,956,800	2,844,236	(4,403)	112,200	88,555	11,992	24,068	-
5187 USD 240 Twin Valley	6,561,203	4,921,308	3,537,545	(41,562)	94,815	11,788	(89,492)	2,685	-
5188 USD 271 Stockton	3,485,155	2,614,082	1,879,060	(37,593)	39,048	12,799	(34,916)	11,640	-
5189 USD 291 Grinnell	1,517,466	1,138,193	818,158	14,676	47,791	43,945	22,886	8,759	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
5190 USD 297 St Francis Schools	\$ 3,865,059	\$ 2,899,033	\$ 2,083,889	\$ (45,033)	\$ 44,230	\$ 31,403	\$ (46,307)	\$ 1,352	\$ -
5191 USD 309 Nickerson	12,992,159	9,744,923	7,004,866	(8,669)	252,736	37,924	(181,494)	9,176	-
5192 USD 310 Fairfield	4,598,889	3,449,451	2,479,542	3,516	86,698	(2,557)	(24,555)	7,723	-
5193 USD 313 Buhler	22,689,608	17,018,609	12,233,352	(295,546)	246,556	231,351	(273,418)	13,413	-
5195 USD 323 Rock Creek	9,705,690	7,279,868	5,232,930	(5,514)	201,850	106,974	(75,036)	8,342	-
5196 USD 341 Oskaloosa	7,844,241	5,883,666	4,229,309	266,855	442,288	278,864	(41,649)	95,649	-
5197 USD 351 Macksville	4,360,967	3,270,995	2,351,264	(8)	94,064	66,254	(3,873)	7,400	-
5198 USD 353 Wellington	18,871,219	14,154,581	10,174,626	(624,454)	(101,968)	111,416	(296,653)	127,181	-
5199 USD 355 Ellinwood	5,683,958	4,263,320	3,064,568	69,132	180,590	31,966	(87,496)	46,049	-
5200 USD 362 Prairie View	12,726,020	9,545,302	6,861,374	(160,402)	69,190	(119,387)	(3,479)	54,431	-
5201 USD 369 Burrton	3,012,358	2,259,455	1,624,146	(103,927)	(42,107)	(88,805)	(120,156)	(17,310)	-
5202 USD 392 Osborne County	3,247,413	2,435,760	1,750,878	(88,525)	(20,254)	(36,220)	(39,806)	(2,871)	-
5203 USD 400 Smoky Valley	10,086,042	7,565,155	5,438,001	(153,124)	79,778	62,267	(106,739)	4,494	-
5204 USD 405 Lyons	15,827,061	11,871,274	8,533,335	8,067	353,096	214,153	(145,550)	(6,804)	-
5205 USD 408 Marion	6,223,939	4,668,339	3,355,705	(87,087)	57,299	44,511	(55,886)	15,945	-
5206 USD 410 Durham Hillsboro Lehigh	6,474,222	4,856,067	3,490,648	(133,162)	8,915	(12,707)	(106,192)	(37,776)	-
5207 USD 416 Louisburg	14,382,871	10,788,042	7,754,684	(288,148)	33,362	(11,492)	(165,249)	6,214	-
5208 USD 423 Moundridge	4,530,451	3,398,118	2,442,642	125,366	202,731	112,727	67,565	8,002	-
5210 USD 428 Great Bend	48,350,457	36,265,832	26,068,682	(26,492)	1,019,606	610,920	(363,182)	5,393	-
5212 USD 434 Santa Fe Trail	10,654,420	7,991,473	5,744,448	(99,773)	122,489	18,452	(79,224)	28,773	-
5213 USD 436 Caney Valley	8,454,005	6,341,026	4,558,070	(79,178)	99,207	4,380	(145,451)	(19,145)	-
5214 USD 450 Shawnee Heights	42,672,591	32,007,081	23,007,398	(117,034)	815,600	457,393	(398,100)	30,222	-
5215 USD 466 Scott Co	10,329,338	7,747,642	5,569,177	(127,726)	95,782	50,333	(14,929)	42,847	-
5216 USD 473 Chapman	14,162,417	10,622,689	7,635,824	175,630	463,031	229,587	(83,415)	34,671	-
5217 USD 476 Copeland	1,808,866	1,356,761	975,270	(25,495)	14,172	3,658	(16,610)	3,954	-
5218 USD 481 Rural Vista	3,851,353	2,888,753	2,076,500	(88,323)	(822)	(1,711)	(64,053)	(24,068)	-
5219 USD 241 Wallace County Schools	2,940,605	2,205,636	1,585,460	(48,046)	14,905	(12,126)	(14,410)	31,580	-
5220 USD 243 Lebo-Waverly	6,274,551	4,706,301	3,382,993	(344,766)	(205,896)	(277,733)	(248,966)	41,367	-
5222 USD 307 Ell-Saline	5,207,129	3,905,669	2,807,481	(80,061)	38,097	17,739	(58,579)	9,031	-
5223 USD 339 Jefferson County North	5,414,863	4,061,482	2,919,483	(77,473)	41,140	(2,765)	(84,284)	3,057	-
5226 USD 272 Waconda	2,611,851	1,959,050	1,408,208	(177,398)	(124,941)	(153,814)	(115,556)	(9,541)	-
5227 USD 275 Triplains	1,157,986	868,561	624,341	(29,797)	(5,542)	(14,933)	(12,486)	6,190	-
5228 USD 292 Wheatland	1,943,145	1,457,479	1,047,668	(13,184)	26,494	4,051	(6,030)	12,139	-
5229 USD 294 Oberlin	4,930,779	3,698,389	2,658,484	(105,196)	8,714	444	(69,976)	904	-
5230 USD 312 Haven	10,275,501	7,707,261	5,540,150	(167,509)	53,494	(64,261)	(212,438)	9,119	-
5231 USD 336 Holton	22,064,168	16,549,490	11,896,140	90,350	544,423	230,724	(42,248)	171,577	-
5233 USD 437 Auburn-Washburn	71,386,108	53,543,995	38,488,608	(373,837)	1,186,423	908,013	20,447	173,054	-
5235 USD 479 Crest	3,043,263	2,282,635	1,640,809	(40,075)	26,643	6,784	(15,232)	21,110	-
5236 USD 330 Mission Valley	7,514,412	5,636,274	4,051,478	(14,896)	145,207	62,404	(83,167)	3,704	-
5237 USD 334 Southern Cloud County	3,347,741	2,511,013	1,804,972	(105,164)	(27,286)	(30,941)	(67,554)	(1,374)	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
5238 USD 387 Altoona-Midway	\$ 2,913,104	\$ 2,185,008	\$ 1,570,632	\$ (33,791)	\$ 37,481	\$ 37,829	\$ (29,033)	\$ 10,604	\$ -
5239 USD 401 Chase Raymond	2,455,536	1,841,804	1,323,929	(4,655)	44,973	1,545	(59,527)	(13,599)	-
5240 USD 494 Syracuse	5,151,501	3,863,944	2,777,489	(119,149)	(5,589)	(33,287)	(105,944)	(20,376)	-
5241 USD 300 Commanche County	3,097,726	2,323,486	1,670,173	14,146	74,735	19,133	(48,583)	(12,856)	-
5250 USD 306 SE of Saline	8,381,356	6,286,535	4,518,901	(48,233)	140,765	79,531	(103,414)	11,797	-
5251 USD 384 Blue Valley	2,725,795	2,044,515	1,469,642	(20,725)	35,433	1,757	(32,736)	2,572	-
5267 USD 397 Centre	3,016,299	2,262,411	1,626,271	24,635	91,624	76,785	(5,926)	(7,760)	-
5268 USD 220 Ashland	3,049,264	2,287,137	1,644,044	(23,194)	43,277	31,739	(14,314)	(4,765)	-
5270 USD 224 Clifton-Clyde	4,223,643	3,167,993	2,277,224	5,424	98,284	59,128	(36,898)	6,848	-
5271 USD 225 Fowler	2,228,901	1,671,814	1,201,737	(65,676)	(14,986)	(21,166)	(46,918)	(4,577)	-
5272 USD 230 Spring Hill	35,194,637	26,398,154	18,975,577	500,864	1,210,363	624,806	(105,404)	131,087	-
5274 USD 249 Frontenac	9,498,584	7,124,525	5,121,266	552	214,707	160,579	(23,181)	43,553	-
5275 USD 263 Mulvane	22,093,729	16,571,663	11,912,078	(154,225)	345,253	241,119	(135,044)	71,901	-
5276 USD 264 Clearwater	11,971,587	8,979,431	6,454,613	(144,796)	117,309	28,304	(132,591)	27,267	-
5278 USD 293 Quinter	3,437,499	2,578,337	1,853,366	(43,273)	30,864	6,347	(9,021)	27,311	-
5280 USD 308 Hutchinson	63,336,820	47,506,531	34,148,746	(307,548)	1,095,969	904,535	(121,571)	16,584	-
5281 USD 316 Golden Plains	2,682,081	2,011,726	1,446,073	(6,332)	59,562	67,936	(11,262)	(2,222)	-
5283 USD 325 Phillipsburg	6,414,742	4,811,453	3,458,579	(103,055)	43,813	11,026	(94,279)	14,971	-
5284 USD 340 Jefferson West	8,867,053	6,650,838	4,780,769	(6,441)	186,288	103,578	(55,008)	32,544	-
5285 USD 344 Pleasanton	4,909,280	3,682,263	2,646,892	60,839	166,960	110,607	(21,439)	10,054	-
5286 USD 350 St John-Hudson	4,236,005	3,177,266	2,283,889	(56,959)	29,080	(6,720)	(38,222)	(10,049)	-
5287 USD 357 Belle Plaine	7,090,704	5,318,466	3,823,031	(113,085)	43,968	28,486	(46,374)	(94)	-
5288 USD 358 Oxford	4,216,835	3,162,887	2,273,553	(5,203)	85,882	52,550	(24,476)	3,414	-
5289 USD 366 Woodson	5,671,327	4,253,846	3,057,759	16,151	135,578	71,531	(23,826)	19,861	-
5291 USD 374 Sublette	7,838,329	5,879,231	4,226,122	(119,566)	59,382	45,717	(62,121)	11,397	-
5292 USD 375 Circle	20,495,732	15,373,066	11,050,500	(406,590)	61,339	37,378	(182,084)	37,407	-
5293 USD 388 Ellis	4,814,953	3,611,513	2,596,035	(22,400)	80,948	32,247	(28,351)	28,406	-
5294 USD 407 Russell County	10,718,558	8,039,581	5,779,029	(23,052)	209,986	118,254	(81,641)	17,708	-
5295 USD 411 Goessel	3,341,112	2,506,041	1,801,398	(32,068)	46,693	48,615	(5,079)	14,821	-
5296 USD 435 Abilene	17,096,304	12,823,285	9,217,661	2,939	383,186	257,064	(104,851)	42,781	-
5297 USD 461 Neodesha	8,434,387	6,326,312	4,547,493	(77,633)	104,302	75,938	(3,311)	9,664	-
5298 USD 468 Healy	1,216,481	912,436	655,879	(55,235)	(23,713)	(3,544)	(10,658)	(931)	-
5299 USD 471 Dexter	2,087,635	1,565,856	1,125,572	(32,131)	12,724	(1,123)	(27,453)	(3,877)	-
5300 USD 484 Fredonia	7,717,398	5,788,525	4,160,920	(92,244)	75,829	33,895	(45,110)	20,139	-
5302 USD 489 Hays	37,153,279	27,867,256	20,031,600	(867,765)	(31,620)	(129,455)	(500,994)	8,636	-
5303 USD 490 El Dorado	20,705,974	15,530,760	11,163,854	(4,403,326)	(3,986,777)	(3,239,205)	(442,501)	52,344	-
5304 USD 491 Eudora	16,952,082	12,715,110	9,139,902	(36,334)	321,687	124,950	(151,081)	44,396	-
5305 USD 492 Flinthills	3,711,073	2,783,534	2,000,866	64,727	136,735	65,354	(21,662)	(104)	-
5306 USD 495 Fort Larned	15,307,593	11,481,641	8,253,258	(353,722)	(11,389)	(85,584)	(296,132)	(30,309)	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
5307 USD 496 Pawnee Heights	\$ 2,204,894	\$ 1,653,807	\$ 1,188,793	\$ 50,120	\$ 98,416	\$ 84,936	\$ 21,460	\$ 3,026	\$ -
5308 USD 497 Lawrence	126,709,204	95,039,737	68,316,665	(1,588,041)	1,068,229	(258,019)	(3,082,590)	(1,204,663)	-
5309 USD 499 Galena	9,894,612	7,421,571	5,334,789	20,014	228,052	96,777	(121,864)	(839)	-
5310 USD 502 Lewis	1,409,434	1,057,162	759,912	10,523	40,103	26,778	(1,174)	507	-
5312 USD 345 Seaman	49,275,896	36,959,969	26,567,643	38,665	1,118,155	713,332	(344,302)	51,354	-
5313 USD 438 Skyline	4,217,014	3,163,021	2,273,650	(143,768)	(51,628)	(84,295)	(78,207)	29,259	-
5314 USD 501 Topeka Public Schools	199,714,808	149,798,454	107,678,442	302,439	4,541,259	2,680,507	(827,806)	289,351	-
5316 USD 208 Trego County	4,999,306	3,749,789	2,695,431	(68,067)	56,676	83,961	(43,789)	(7,635)	-
5317 USD 246 Arma	6,635,912	4,977,344	3,577,825	(22,831)	123,106	78,261	(41,065)	11,160	-
5318 USD 247 Cherokee	8,187,328	6,141,002	4,414,288	(119,141)	51,843	(47,252)	(149,675)	(1,433)	-
5319 USD 248 Girard	11,450,955	8,588,924	6,173,909	75,307	327,637	277,438	97,327	68,550	-
5320 USD 426 Pike Valley	3,196,174	2,397,328	1,723,252	(49,263)	19,781	(12,087)	(63,296)	(3,346)	-
5321 USD 498 Valley Heights	5,854,068	4,390,913	3,156,285	106,869	226,470	137,317	7,556	26,662	-
5322 USD 504 Oswego	6,275,626	4,707,107	3,383,573	5,853	143,055	78,078	(54,631)	19,913	-
5324 USD 500 Kansas City	365,324,257	274,015,780	196,968,604	7,643,481	15,225,406	10,142,127	4,363,041	4,569,948	-
5329 USD 245 Leroy-Gridley	2,591,606	1,943,865	1,397,293	(178,610)	(105,546)	(49,613)	(39,785)	22,998	-
5330 USD 493 Columbus	14,594,635	10,946,879	7,868,859	(21,120)	281,995	94,506	(155,077)	14,369	-
5331 USD 503 Parsons	14,871,165	11,154,293	8,017,953	(221,893)	114,229	69,650	(146,450)	8,216	-
5332 USD 506 Labette County	16,631,927	12,474,974	8,967,287	(11,888)	347,953	177,860	(182,557)	5,585	-
5333 USD 505 Chetopa	5,632,002	4,224,350	3,036,556	(83,503)	40,076	(17,730)	(118,418)	305	-
5337 USD 207 Fort Leavenworth	22,559,181	16,920,781	12,163,031	237,053	745,011	542,442	(173,380)	8,847	-
5366 USD 508 Baxter Springs	11,362,361	8,522,474	6,126,142	(295,802)	(37,954)	(12,096)	(70,735)	1,608	-
5367 USD 507 Satanta	4,763,177	3,572,677	2,568,119	(36,293)	72,225	51,728	(45,329)	3,091	-
5368 USD 101 Erie-St Paul	6,789,361	5,092,440	3,660,559	40,204	171,512	43,127	(41,176)	31,816	-
5405 USD 511 Attica	2,476,408	1,857,459	1,335,182	53,164	106,532	91,296	40,503	15,413	-
5409 USD 200 Greeley Co	3,316,299	2,487,429	1,788,019	16,183	89,464	66,296	6,294	19,906	-
5410 USD 509 South Haven	2,483,663	1,862,901	1,339,095	(144,167)	(85,871)	(94,614)	(68,056)	30,666	-
5430 USD 512 Shawnee Mission	333,580,287	250,205,840	179,853,492	(5,198,959)	2,425,716	1,697,353	(818,959)	2,577,364	-
5436 USD 102 Cimarron-Ensign	7,227,043	5,420,729	3,896,540	(139,669)	18,763	(26,986)	(139,005)	(25,751)	-
5590 USD 103 Cheylin	1,975,035	1,481,398	1,064,862	(35,623)	7,761	8,353	8,887	11,008	-
5696 Kansas State H S Activities Assoc	3,266,851	2,450,340	1,761,359	15,342	88,126	45,256	(52,225)	6,970	-
9291 USD 105 Rawlins County	3,962,700	2,972,270	2,136,533	(78,440)	4,973	(40,950)	(108,144)	(23,409)	-
9302 USD 106 Western Plains	2,436,455	1,827,492	1,313,642	16,703	64,110	34,405	10,602	4,493	-
9332 USD 107 Rock Hills	3,749,323	2,812,224	2,021,489	(47,330)	37,048	13,505	(86,723)	(27,555)	-
9333 USD 108 Washington County	4,055,593	3,041,946	2,186,618	(199,045)	(97,377)	(67,753)	(96,474)	(751)	-
9335 USD 109 Republic County	5,443,528	4,082,983	2,934,938	(47,344)	76,717	68,521	(24,155)	3,603	-
9389 USD 110 Thunder Ridge	3,511,939	2,634,171	1,893,501	(98,523)	(23,922)	(48,152)	(47,727)	11,654	-
9410 USD 111 Doniphan West	4,561,535	3,421,433	2,459,402	(93,586)	7,376	(16,626)	(78,551)	(8,540)	-
9444 USD 114 Riverside	8,155,797	6,117,352	4,397,288	(35,475)	149,259	120,846	2,306	47,204	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
9445 USD 112 Central Plains	\$ 8,239,911	\$ 6,180,443	\$ 4,442,639	\$ (132,140)	\$ 50,751	\$ 26,507	\$ (58,476)	\$ 10,118	\$ -
9446 USD 113 Prairie Hills	12,618,347	9,464,540	6,803,321	(366,748)	(76,812)	(82,523)	(177,038)	15,792	-
9461 USD 115 Nemaha Central Schools	8,557,558	6,418,697	4,613,902	(235,691)	(36,017)	(31,426)	(125,980)	87	-
Other Employers Subtotal	\$ 6,106,508,359	\$ 4,580,258,821	\$ 3,292,391,357	\$ (24,771,307)	\$ 106,756,833	\$ 55,106,795	\$ (35,919,608)	\$ 17,599,777	\$ -
Total State/School Group	\$ 8,957,885,697	\$ 6,718,968,125	\$ 4,829,742,906	\$ (53,959,253)	\$ 141,877,361	\$ 75,963,309	\$ (66,048,663)	\$ 20,467,253	\$ -

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
Local Group									
2 Allen County	\$ 4,365,274	\$ 3,030,980	\$ 1,906,223	\$ (102,824)	\$ 29,385	\$ 60,526	\$ (11,954)	\$ 17,965	\$ -
3 Anderson County	3,845,670	2,670,199	1,679,323	49,413	151,645	101,485	(2,935)	15,869	-
4 Atchison County	5,570,452	3,867,782	2,432,498	27,706	178,616	120,498	(22,257)	17,454	-
5 Barber County	2,417,552	1,678,601	1,055,694	(2,497)	59,480	17,618	(43,735)	(5,549)	-
6 Barton County	8,411,793	5,840,636	3,673,252	(39,929)	190,313	110,936	(113,786)	(8,740)	-
7 Bourbon County	3,422,464	2,376,351	1,494,518	1,535	92,752	48,009	(41,104)	1,546	-
8 Brown County	3,035,327	2,107,546	1,325,463	(44,702)	41,744	32,128	(32,256)	4,005	-
9 Butler County	17,693,696	12,285,424	7,726,463	(196,904)	298,601	208,463	(157,417)	35,068	-
10 Chase County	2,268,480	1,575,094	990,597	(29,638)	38,719	42,467	(19,300)	6,517	-
11 Chautauqua County	1,952,437	1,355,653	852,588	(27,441)	27,915	20,867	(24,461)	(1,400)	-
12 Cherokee County	5,257,371	3,650,398	2,295,783	(39,259)	104,830	58,789	(60,047)	6,505	-
13 Cheyenne County	1,852,659	1,286,373	809,017	21,801	74,345	65,546	15,524	14,411	-
14 Clay County	4,021,382	2,792,202	1,756,052	(16,604)	89,817	35,959	(51,980)	5,830	-
15 Cloud County	4,130,171	2,867,739	1,803,558	(6,840)	103,681	54,451	(47,395)	1,894	-
16 Coffey County	7,898,448	5,484,200	3,449,085	53,860	251,523	103,151	(66,332)	15,447	-
17 Comanche County	1,613,259	1,120,149	704,476	(20,427)	25,234	16,368	(19,969)	3,254	-
18 Cowley County	5,915,512	4,107,371	2,583,179	(1,081)	149,126	46,585	(70,895)	9,317	-
19 Crawford County	15,225,911	10,571,944	6,648,833	(114,858)	308,022	200,963	(156,965)	17,695	-
20 Dickinson County	5,828,355	4,046,855	2,545,119	53,818	205,275	113,990	(33,465)	16,557	-
21 Doniphan County	2,801,289	1,945,044	1,223,264	(1,278)	72,143	33,117	(24,978)	7,988	-
22 Douglas County	21,045,087	14,612,425	9,189,944	292,306	853,177	566,264	(45,644)	79,717	-
23 Edwards County	1,826,770	1,268,398	797,712	196	47,738	22,858	(16,040)	1,891	-
24 Elk County	1,745,309	1,211,836	762,139	(6,089)	42,648	31,278	(11,893)	3,910	-
25 Ellis County	6,591,865	4,576,989	2,878,528	(61,260)	121,321	72,988	(58,396)	23,357	-
26 Ellsworth County	2,948,212	2,047,059	1,287,422	30,213	106,625	58,522	(20,846)	5,690	-
27 Finney County	16,527,111	11,475,418	7,217,040	5,493	455,967	290,659	(101,830)	60,101	-
28 Ford County	9,258,622	6,428,622	4,043,044	94,381	342,192	243,539	35,164	57,917	-
29 Franklin County	7,636,184	5,302,101	3,334,560	(25,357)	186,715	110,176	(71,857)	42,121	-
30 Geary County	11,853,450	8,230,313	5,176,151	177,465	499,584	372,888	37,025	66,624	-
31 Gove County	1,926,799	1,337,852	841,392	25,811	77,246	47,192	(18,172)	2,413	-
32 Graham County	2,298,081	1,595,648	1,003,524	(5,445)	56,233	28,406	(30,079)	315	-
33 Gray County	2,419,117	1,679,687	1,056,377	(54,556)	10,676	(19,692)	(74,980)	(11,207)	-
34 Greenwood County	2,373,890	1,648,285	1,036,628	(2,159)	62,154	35,884	(24,399)	3,551	-
35 Hamilton County	1,812,439	1,258,447	791,454	(2,826)	44,655	18,443	(24,888)	(209)	-
36 Harper County	4,400,091	3,055,155	1,921,427	(85,707)	29,657	(36,445)	(131,067)	(20,798)	-
37 Harvey County	6,701,990	4,653,453	2,926,617	17,411	199,476	130,773	(39,006)	18,333	-
38 Jackson County	5,198,355	3,609,421	2,270,012	52,854	195,156	141,639	(14,593)	15,401	-
39 Jefferson County	8,349,690	5,797,516	3,646,133	(71,104)	157,551	86,057	(92,971)	12,898	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
40 Jewell County	\$ 2,897,854	\$ 2,012,093	\$ 1,265,432	\$ 19,070	\$ 94,245	\$ 49,353	\$ (20,391)	\$ 6,970	\$ -
41 Johnson County	160,089,778	111,156,575	69,907,802	385,062	4,682,046	2,875,562	(1,015,978)	387,999	-
42 Kearny County	2,397,546	1,664,710	1,046,958	(26,338)	40,590	22,895	(34,777)	1,188	-
43 Kingman County	3,426,011	2,378,813	1,496,066	37,046	129,522	87,457	(11,337)	12,700	-
44 Kiowa County	2,767,765	1,921,767	1,208,625	3,455	79,665	53,153	(19,129)	9,082	-
45 Labette County	3,996,995	2,775,270	1,745,403	(33,393)	76,197	40,641	(52,570)	1,600	-
46 Lane County	1,989,319	1,381,262	868,693	14,190	66,179	35,731	(7,887)	11,424	-
47 Leavenworth County	12,222,313	8,486,429	5,337,225	(30,307)	296,833	162,769	(117,667)	10,156	-
48 Lincoln County	2,349,045	1,631,033	1,025,778	(225)	65,299	49,505	(5,242)	11,713	-
49 Linn County	4,766,430	3,309,518	2,081,399	72,057	197,309	121,725	(29,217)	7,281	-
50 Logan County	1,312,173	911,093	572,998	(862)	34,469	20,239	(8,537)	4,572	-
51 Lyon County	12,101,319	8,402,418	5,284,390	116,754	446,603	320,827	(3,940)	61,080	-
52 McPherson County	8,961,583	6,222,377	3,913,334	(1,216)	240,140	144,899	(73,460)	11,488	-
53 Marion County	4,394,834	3,051,505	1,919,131	11,493	131,988	91,881	(9,909)	23,626	-
54 Marshall County	3,674,464	2,551,324	1,604,561	19,178	118,213	75,337	(20,835)	10,962	-
55 Meade County	2,840,862	1,972,521	1,240,544	2,561	79,614	53,504	(10,211)	9,709	-
56 Miami County	8,286,377	5,753,555	3,618,486	21,997	251,035	178,386	(42,364)	27,368	-
57 Mitchell County	4,435,158	3,079,503	1,936,740	21,453	141,118	95,927	(11,595)	15,011	-
58 Montgomery County	8,143,230	5,654,162	3,555,976	4,180	225,290	141,616	(75,388)	4,628	-
59 Morris County	2,220,979	1,542,113	969,855	8,866	68,858	43,995	(13,999)	5,485	-
60 Nemaha County	3,751,713	2,604,960	1,638,293	57,656	154,044	91,744	(6,353)	13,314	-
61 Neosho County	3,514,649	2,440,358	1,534,773	2,805	92,593	39,242	(18,537)	14,539	-
62 Ness County	2,186,413	1,518,112	954,760	(13,923)	43,996	14,694	(33,578)	1,071	-
63 Norton County	3,469,548	2,409,042	1,515,078	(30,814)	64,533	31,838	(50,747)	2,341	-
64 Osage County	4,235,811	2,941,089	1,849,689	(43,925)	72,143	42,144	(58,337)	(11,377)	-
65 Osborne County	2,317,023	1,608,800	1,011,795	(16,817)	45,551	21,990	(27,357)	1,403	-
66 Ottawa County	2,905,969	2,017,728	1,268,975	(49,567)	32,717	17,783	(49,761)	(2,214)	-
67 Pawnee County	3,427,304	2,379,711	1,496,631	(4,061)	87,654	46,502	(46,360)	(5,248)	-
68 Phillips County	3,360,424	2,333,274	1,467,426	11,047	100,708	60,942	(21,454)	6,884	-
69 Pratt County	5,402,813	3,751,384	2,359,294	(17,483)	130,176	78,241	(58,227)	4,585	-
70 Rawlins County	1,944,405	1,350,076	849,081	37,499	89,953	62,287	(9,475)	2,961	-
71 Reno County	17,281,484	11,999,209	7,546,458	84,014	559,039	414,491	(31,403)	62,109	-
72 Republic County	3,186,673	2,212,632	1,391,553	4	88,003	62,699	(25,203)	1,059	-
73 Rice County	3,912,342	2,716,492	1,708,437	(2,652)	102,069	53,821	(44,716)	3,232	-
74 Riley County	13,229,875	9,186,018	5,777,206	16,760	368,591	195,148	(135,698)	18,434	-
75 Rooks County	2,986,617	2,073,725	1,304,193	(9,509)	70,240	33,784	(35,860)	2,867	-
76 Rush County	2,260,240	1,569,373	986,999	16,306	76,547	48,930	(7,079)	8,223	-
77 Russell County	3,350,974	2,326,712	1,463,300	(34,810)	57,163	23,459	(57,359)	402	-
78 Saline County	15,418,791	10,705,868	6,733,060	53,154	454,983	196,413	(215,691)	10,063	-
79 Scott County	1,980,641	1,375,236	864,904	28,072	77,614	35,551	(22,809)	(294)	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
80 Sedgwick County	\$ 113,594,901	\$ 78,873,375	\$ 49,604,490	\$ (255,829)	\$ 2,852,197	\$ 1,772,936	\$ (884,961)	\$ 351,361	\$ -
81 Seward County	8,445,922	5,864,333	3,688,155	(14,532)	211,400	109,298	(107,264)	(3,251)	-
82 Shawnee County	47,018,505	32,646,784	20,531,987	(452,935)	845,942	525,931	(420,593)	104,182	-
83 Sheridan County	2,202,142	1,529,033	961,629	37,717	95,435	64,620	8,500	12,936	-
84 Sherman County	3,404,879	2,364,140	1,486,839	32,476	118,302	52,937	(32,410)	4,612	-
85 Smith County	2,857,071	1,983,776	1,247,622	11,845	83,468	32,563	(26,951)	2,193	-
86 Stanton County	2,689,724	1,867,581	1,174,546	(58,615)	17,545	5,325	(56,139)	(7,962)	-
87 Stevens County	3,708,635	2,575,050	1,619,482	(44,154)	58,084	25,416	(58,760)	1,570	-
88 Sumner County	7,544,542	5,238,470	3,294,542	59,816	255,683	20,351	(277,328)	29,763	-
89 Thomas County	3,430,016	2,381,594	1,497,815	70,208	157,568	92,227	(7,067)	13,547	-
90 Wabaunsee County	2,495,801	1,732,932	1,089,864	18,771	86,051	59,939	(1,775)	10,392	-
91 Wallace County	1,245,856	865,047	544,039	23,760	56,077	34,427	110	7,733	-
92 Washington County	2,945,459	2,045,147	1,286,219	24,912	106,937	87,486	14,191	19,700	-
93 Wichita County	1,693,094	1,175,581	739,338	22,607	68,656	47,466	(8,636)	4,032	-
94 Wilson County	3,164,561	2,197,278	1,381,897	(41,699)	45,115	18,933	(58,669)	(10,266)	-
95 Woodson County	2,270,211	1,576,296	991,353	41,122	101,185	75,316	24,895	19,278	-
97 City of Abilene	1,863,173	1,293,674	813,608	(30,581)	21,650	12,682	(28,884)	(3,424)	-
99 City of Alma	457,814	317,878	199,918	(2,003)	12,541	17,117	6,153	5,741	-
100 City of Almaena	72,221	50,146	31,537	156	2,121	1,506	(139)	254	-
102 City of Altoona	75,558	52,463	32,995	4,094	4,614	(1,761)	(145)	212	-
103 City of Anthony	1,779,041	1,235,257	776,869	(33,478)	16,719	8,267	(26,015)	2,045	-
104 City of Arkansas City	3,572,204	2,480,321	1,559,906	(88,385)	23,622	64,210	(5,375)	14,454	-
105 City of Arma	548,183	380,625	239,380	(7,912)	6,673	889	(7,953)	379	-
106 City of Ashland	437,308	303,640	190,963	2,738	14,450	8,500	(5,017)	(108)	-
107 City of Atchison	3,013,382	2,092,309	1,315,880	(11,205)	68,605	11,303	(37,446)	37,738	-
108 City of Attica	378,375	262,721	165,229	7,590	17,216	11,442	(359)	(820)	-
109 City of Axtell	118,574	82,330	51,779	(1,396)	1,858	1,153	(964)	161	-
110 City of Belle Plaine	405,265	281,391	176,971	(11,129)	460	(332)	(8,008)	(950)	-
111 City of Bucklin	135,387	94,005	59,121	(2,646)	1,194	1,307	(1,160)	(367)	-
112 City of Buhler	498,680	346,253	217,763	4,553	18,031	12,349	995	4,018	-
113 City of Burlingame	462,049	320,818	201,767	(11,951)	1,956	4,425	(2,475)	2,389	-
114 City of Burlington	2,138,600	1,484,913	933,881	10,227	67,675	43,433	(6,842)	9,311	-
116 City of Burrton	314,937	218,673	137,527	(1,626)	6,643	2,330	(3,217)	1,246	-
117 City of Caney	886,422	615,478	387,082	(3,260)	17,685	613	(11,914)	(4,057)	-
118 City of Cawker City	255,108	177,132	111,400	1,588	7,531	649	(4,404)	(137)	-
119 City of Cedar Vale	174,877	121,424	76,365	1,483	6,075	3,930	175	836	-
120 City of Chanute	7,413,952	5,147,797	3,237,516	9,411	204,323	96,102	(93,902)	1,512	-
122 City of Cherryvale	1,035,954	719,303	452,379	7,423	35,820	25,205	(5,256)	2,576	-
123 City of Chetopa	597,019	414,534	260,706	(9,729)	7,568	7,566	(5,507)	153	-
124 City of Cimarron	729,527	506,539	318,569	2,179	23,370	19,207	(7,541)	459	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
125 City of Clay Center	\$ 1,596,111	\$ 1,108,242	\$ 696,988	\$ (236,309)	\$ (190,942)	\$ (167,095)	\$ (77,330)	\$ (495)	\$ -
126 City of Coffeyville	6,649,629	4,617,097	2,903,752	(104,313)	78,374	33,628	(56,136)	31,703	-
127 City of Colby	3,563,651	2,474,382	1,556,171	(3,850)	92,300	54,963	(30,440)	5,146	-
128 City of Colony	62,061	43,092	27,101	(968)	537	315	151	(589)	-
129 City of Council Grove	1,053,602	731,557	460,086	(9,639)	20,501	17,115	(5,174)	4,841	-
130 City of Dodge City	7,250,841	5,034,542	3,166,289	(81,528)	118,133	55,362	(116,120)	(3,998)	-
133 City of Edna	110,938	77,029	48,444	(9,371)	(6,054)	(4,763)	(2,290)	855	-
134 City of Effingham	132,404	91,933	57,818	716	4,335	2,987	(799)	266	-
135 City of El Dorado	5,197,688	3,608,957	2,269,720	12,055	153,870	103,015	(38,161)	6,542	-
137 City of Ellinwood	1,307,146	907,602	570,803	(17,268)	19,331	10,080	(21,515)	(365)	-
138 City of Ellis	910,246	632,019	397,485	22,361	45,878	28,722	(726)	4,355	-
139 City of Ellsworth	1,255,640	871,840	548,311	2,052	35,308	19,809	(7,076)	4,311	-
140 City of Enterprise	306,948	213,126	134,038	1,552	9,911	10,163	10,018	5,118	-
141 City of Erie	396,358	275,207	173,081	(6,875)	4,745	4,423	(5,142)	321	-
142 City of Eudora	1,940,170	1,347,136	847,231	33,662	83,018	48,371	(2,691)	7,249	-
143 City of Florence	212,072	147,250	92,607	7,078	13,094	11,784	3,967	1,928	-
144 City of Fort Scott	2,823,756	1,960,644	1,233,074	45,426	120,228	81,578	5,485	16,010	-
145 City of Fredonia	1,279,630	888,497	558,787	(14,827)	20,178	9,728	(13,975)	3,066	-
146 City of Frontenac	1,288,538	894,682	562,677	(3,013)	30,818	16,981	(11,600)	(2,662)	-
147 City of Garden City	12,311,222	8,548,162	5,376,050	107,648	437,242	296,575	(8,115)	53,460	-
148 City of Garnett	3,063,448	2,127,072	1,337,743	(12,685)	71,703	49,157	(22,130)	4,886	-
149 City of Gas	184,557	128,145	80,592	4,189	9,106	5,743	(1,497)	436	-
150 City of Geneseo	57,305	39,789	25,024	(3,689)	(463)	5,066	(311)	218	-
151 City of Girard	1,018,618	707,266	444,809	(35,626)	(6,248)	(3,975)	(12,219)	2,289	-
152 City of Glasco	134,094	93,107	58,556	344	3,910	2,273	(858)	337	-
153 City of Goodland	2,877,973	1,998,289	1,256,750	31,943	110,671	78,133	(5,835)	14,453	-
155 City of Greensburg	706,726	490,708	308,613	(12,920)	6,577	681	(13,105)	263	-
156 City of Grenola	43,537	30,229	19,012	(769)	377	(54)	(713)	(115)	-
158 City of Hanover	93,040	64,601	40,628	744	3,060	980	(1,222)	264	-
159 City of Harper	554,379	384,927	242,086	4,935	18,901	7,419	(8,262)	(298)	-
160 City of Hays	6,389,139	4,436,228	2,790,002	(75,025)	98,007	42,973	(72,843)	8,241	-
162 City of Hesston	2,029,268	1,409,000	886,138	8,474	63,072	42,173	(9,369)	3,303	-
163 City of Hillsboro	1,532,527	1,064,093	669,222	(12,940)	28,437	13,900	(16,053)	2,496	-
164 City of Hoisington	1,701,814	1,181,636	743,146	(1,790)	45,696	33,060	(14,981)	1,264	-
165 City of Holton	2,363,272	1,640,912	1,031,991	(32,514)	32,296	12,685	(38,142)	(1,691)	-
166 City of Holyrood	194,862	135,300	85,092	5,992	10,526	4,571	(1,521)	492	-
167 City of Horton	884,545	614,174	386,262	(6,399)	19,720	20,248	(1,672)	4,039	-
168 City of Hugoton	2,027,619	1,407,855	885,419	25,906	79,862	50,821	(10,408)	5,384	-
169 City of Humboldt	1,181,479	820,347	515,927	15,922	46,490	26,967	(3,771)	4,742	-
170 City of Hutchinson	12,659,850	8,790,228	5,528,289	(121,783)	228,436	152,216	(109,295)	15,611	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
172 City of Iola	\$ 6,313,267	\$ 4,383,548	\$ 2,756,870	\$ 94,599	\$ 254,878	\$ 134,852	\$ (41,731)	\$ 12,445	\$ -
173 City of Jamestown	120,368	83,576	52,562	(950)	2,546	2,222	(1,028)	245	-
174 City of Jetmore	406,767	282,434	177,627	8,112	17,747	6,962	(2,923)	1,309	-
176 City of Johnson City	624,055	433,305	272,511	(2,741)	15,457	14,013	(2,280)	3,020	-
177 City of Junction City	4,275,739	2,968,813	1,867,125	(37,401)	81,006	45,716	(56,920)	3,578	-
179 City of Kingman	2,003,567	1,391,155	874,915	(6,338)	48,683	32,214	(10,570)	8,134	-
180 City of Kinsley	519,521	360,723	226,864	66	14,040	7,525	(8,171)	(1,259)	-
182 City of La Crosse	560,992	389,519	244,973	(12,748)	4,205	8,309	(702)	2,440	-
184 City of Lakin	663,106	460,421	289,564	(44,449)	(25,330)	(27,246)	(33,747)	(5,269)	-
185 City of Larned	2,827,824	1,963,468	1,234,851	(12,629)	60,379	12,876	(61,068)	(10,595)	-
186 City of Lawrence	35,931,632	24,948,735	15,690,584	197,905	1,169,987	767,436	(174,590)	118,558	-
187 City of Leavenworth	6,858,927	4,762,421	2,995,148	(92,722)	95,232	27,896	(103,371)	20,093	-
188 City of Liberal	7,281,882	5,056,095	3,179,844	(16,314)	189,833	150,976	(53,530)	7,962	-
189 City of Lindsborg	1,848,633	1,283,578	807,259	(5,073)	44,611	24,770	(16,378)	3,487	-
190 City of Lucas	192,692	133,794	84,145	4,035	9,279	7,051	(630)	(317)	-
191 City of Lyons	1,312,632	911,412	573,199	(10,268)	22,531	(12)	(17,777)	1,833	-
192 City of Madison	191,524	132,983	83,635	5,359	10,517	7,178	(1,281)	219	-
193 City of Marion	953,720	662,205	416,469	3,038	28,125	18,099	230	3,438	-
194 City of Marysville	1,636,727	1,136,444	714,724	(14,113)	30,392	15,707	(18,852)	1,479	-
195 City of Mayetta	37,925	26,333	16,561	(350)	657	279	(300)	129	-
196 City of McCune	79,772	55,389	34,835	(2,064)	547	1,556	(1,055)	(82)	-
197 City of Meade	861,264	598,009	376,096	(4,149)	18,616	9,293	(2,540)	5,197	-
198 City of Miltonvale	114,506	79,506	50,002	(564)	2,636	1,860	(1,076)	116	-
199 City of Minneapolis	1,098,787	762,931	479,817	(17,158)	12,509	995	(26,698)	(6,245)	-
200 City of Minneola	180,614	125,407	78,870	(1,828)	2,760	416	(543)	1,233	-
201 City of Montezuma	447,008	310,375	195,199	7,831	19,420	11,998	203	2,601	-
202 City of Moran	251,478	174,611	109,815	(441)	6,412	4,152	(1,554)	677	-
203 City of Morrill	74,411	51,666	32,494	(117)	1,810	629	(1,079)	22	-
205 City of Mulvane	5,155,090	3,579,380	2,251,119	114,158	238,773	108,917	(18,085)	30,289	-
206 City of Natoma	55,031	38,210	24,031	(776)	642	(81)	(874)	(37)	-
207 City of Neodesha	2,402,866	1,668,404	1,049,281	(24,502)	41,115	24,017	(12,237)	11,670	-
208 City of Newton	6,945,792	4,822,734	3,033,080	(58,201)	124,844	30,257	(139,618)	(22,749)	-
209 City of Norton	1,822,369	1,265,342	795,790	(22,485)	30,624	29,929	(13,304)	3,195	-
210 City of Oberlin	944,624	655,890	412,498	14,610	39,522	27,677	5,061	5,951	-
211 City of Olathe	39,119,119	27,161,932	17,082,492	391,747	1,419,071	845,246	(158,567)	145,691	-
212 City of Osage City	1,762,581	1,223,829	769,682	9,980	57,905	39,049	(7,101)	6,727	-
213 City of Osawatomie	2,702,491	1,876,445	1,180,121	(8,367)	65,899	36,339	(37,831)	3,141	-
214 City of Oswego	533,831	370,660	233,113	(11,937)	3,049	1,163	(5,822)	1,776	-
215 City of Ottawa	6,796,594	4,719,141	2,967,929	11,091	192,035	112,815	(43,902)	14,638	-
216 City of Oxford	380,003	263,851	165,939	(1,454)	9,044	5,457	(3,852)	1,215	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
217 City of Paola	\$ 2,027,119	\$ 1,407,508	\$ 885,200	\$ (16,639)	\$ 38,710	\$ 24,046	\$ (15,981)	\$ 2,894	\$ -
218 City of Parsons	3,290,978	2,285,055	1,437,101	(16,603)	66,165	14,105	(34,253)	4,138	-
219 City of Peabody	363,084	252,104	158,551	(5,772)	6,101	11,449	308	1,140	-
220 City of Phillipsburg	1,057,878	734,526	461,953	4,351	33,090	21,430	(6,465)	3,333	-
221 City of Pittsburg	7,447,601	5,171,160	3,252,210	(751)	199,190	116,876	(48,399)	23,518	-
222 City of Pratt	5,396,158	3,746,764	2,356,388	(29,586)	116,263	61,197	(57,975)	7,545	-
224 City of Riley	150,282	104,347	65,625	(265)	3,826	2,340	(1,376)	223	-
225 City of Russell	3,928,905	2,727,992	1,715,670	11,121	117,421	74,989	(26,414)	8,545	-
226 City of Sabetha	1,934,976	1,343,529	844,963	22,046	73,135	43,664	(17,536)	435	-
228 City of Sedan	397,359	275,902	173,518	7,501	18,328	14,245	2,079	2,087	-
229 City of Seneca	914,230	634,786	399,225	(24,871)	1,201	366	(11,682)	1,488	-
230 City of Sharon Springs	311,662	216,399	136,096	6,570	14,796	10,005	369	1,588	-
231 City of Solomon	288,840	200,553	126,130	2,376	10,412	7,743	(1,382)	775	-
232 City of Stafford	631,648	438,578	275,827	11,849	27,417	14,405	(1,452)	1,728	-
233 City of St John	619,048	429,829	270,325	(2,791)	15,302	14,960	798	4,060	-
234 City of St Marys	1,161,974	806,804	507,410	(15,798)	16,682	9,072	(16,673)	739	-
235 City of Topeka	34,356,632	23,855,151	15,002,814	(169,186)	779,724	516,159	(257,121)	95,372	-
237 City of Ulysses	2,261,888	1,570,517	987,719	3,999	66,047	45,314	(16,894)	2,496	-
239 City of Wakeeney	856,466	594,678	374,001	(1,876)	21,969	14,727	(8,526)	1,560	-
240 City of Wakefield	96,690	67,136	42,223	821	3,559	2,712	(1,182)	(241)	-
242 City of Wamego	2,135,658	1,482,871	932,597	(8,542)	48,127	20,946	(28,388)	413	-
243 City of Washington	432,802	300,511	188,995	16	11,594	7,724	1,358	3,248	-
244 City of Waterville	255,233	177,219	111,455	(3,108)	3,014	(944)	(1,149)	781	-
245 City of Waverly	119,658	83,083	52,252	3,037	6,233	4,761	1,838	1,461	-
246 City of Wellington	4,723,122	3,279,448	2,062,488	(49,003)	80,200	43,038	(46,387)	10,530	-
247 City of Wilson	207,504	144,078	90,612	1,824	6,808	2,383	(1,542)	186	-
248 City of Winfield	8,053,987	5,592,197	3,517,006	(37,354)	188,381	137,009	(62,508)	18,420	-
249 City of Yates Center	455,790	316,473	199,034	263	13,498	11,686	(2,970)	949	-
252 Mission Twp Brown County	45,915	31,881	20,050	(422)	834	443	(507)	60	-
259 William Newton Memorial Hospital	16,916,960	11,746,106	7,387,279	245,946	684,126	403,412	(56,495)	61,551	-
260 Anthony Public Library	49,607	34,444	21,662	(3,148)	(1,446)	(350)	(1,405)	(212)	-
261 Arkansas City Public Library	178,069	123,640	77,759	3,544	9,017	8,324	(1,760)	(205)	-
262 Cherryvale Public Library	65,649	45,583	28,668	7,447	8,391	4,695	5,979	3,247	-
263 Clay Center Carnegie Library	75,996	52,767	33,186	(11)	2,314	1,628	(2,456)	(240)	-
264 Dodge City Public Library	783,870	544,272	342,300	(2,992)	18,527	10,926	(9,425)	662	-
266 Emporia Public Library	471,520	327,394	205,903	(4,829)	7,684	2,765	(5,964)	(154)	-
268 Harper Public Library	20,381	14,151	8,900	324	859	416	(685)	(278)	-
269 Hutchinson Public Library	1,379,032	957,516	602,194	5,635	42,799	28,016	(7,340)	2,860	-
270 Independence Public Library	338,030	234,708	147,611	3,498	11,727	3,602	(680)	4,109	-
271 Lawrence Public Library	2,624,492	1,822,287	1,146,060	55,502	125,420	80,110	(16,692)	7,831	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
274 Minneapolis Public Library	\$ 34,692	\$ 24,088	\$ 15,149	\$ (308)	\$ 638	\$ 284	\$ (524)	\$ (2)	\$ -
275 Newton Public Library	381,901	265,169	166,768	(552)	9,570	4,933	(4,606)	(460)	-
276 Norton Public Library	104,096	72,278	45,457	2,341	4,536	160	(2,219)	320	-
277 Parsons Public Library	254,733	176,871	111,236	(3,570)	3,698	2,626	(4,622)	(969)	-
280 Topeka/Shawnee County Public Library	9,303,243	6,459,605	4,062,530	(42,800)	208,523	110,066	(109,992)	5,409	-
281 Wichita County Library	22,947	15,933	10,020	(2,533)	(2,007)	(2,280)	(1,257)	(160)	-
282 Winfield Public Library	246,388	171,077	107,593	1,549	8,101	5,675	2,168	2,545	-
289 Highland Cemetery Dist 9	37,216	25,840	16,251	(469)	476	(175)	(671)	121	-
295 Leavenworth Waterworks Board	2,272,151	1,577,643	992,200	(14,036)	47,632	24,415	(30,832)	(456)	-
297 Clark County	1,311,068	910,325	572,515	7,865	42,048	23,997	(6,336)	2,946	-
298 Grant Co	3,901,411	2,708,902	1,703,663	(60,265)	49,482	36,554	(32,515)	8,051	-
299 Decatur County	1,611,027	1,118,599	703,501	24,137	65,711	35,419	(14,228)	3,091	-
300 Morton County	2,537,294	1,761,742	1,107,982	(11,559)	53,734	8,809	(50,811)	(2,529)	-
301 Pottawatomie County	7,149,478	4,964,161	3,122,026	132,075	320,608	219,509	5,227	24,856	-
302 Stafford County	2,338,155	1,623,472	1,021,023	18,686	75,287	25,374	(17,312)	5,593	-
303 Trego County	2,498,117	1,734,540	1,090,875	11,175	77,601	43,613	(25,127)	2,155	-
304 City of Augusta	3,371,626	2,341,052	1,472,318	(194,848)	(99,915)	(99,543)	(101,830)	(9,990)	-
307 City of Bonner Springs	3,478,685	2,415,387	1,519,068	12,619	104,695	62,761	(19,844)	5,900	-
308 City of Centralia	106,036	73,625	46,304	58	2,829	1,465	(2,107)	(1,077)	-
309 City of Clifton	117,343	81,476	51,241	(2,890)	1,091	2,781	(1,958)	(118)	-
310 City of Douglass	429,714	298,367	187,647	212	11,193	4,770	(3,601)	441	-
311 City of Elkhart	676,144	469,473	295,258	(5,473)	12,644	4,401	(12,999)	(1,848)	-
314 City of Herington	1,120,461	777,980	489,282	(10,682)	20,511	13,338	(3,726)	8,853	-
315 City of Hiawatha	1,315,261	913,237	574,346	21,949	55,572	31,861	(2,697)	5,922	-
316 City of Independence	5,843,229	4,057,182	2,551,615	59,676	215,280	137,640	(19,753)	21,973	-
317 City of La Cygne	490,482	340,561	214,183	2,743	16,673	14,588	2,132	3,169	-
318 City of Manhattan	17,572,035	12,200,950	7,673,336	118,074	585,066	356,484	(92,954)	51,490	-
319 City of McPherson	9,894,922	6,870,430	4,320,903	7,138	275,838	177,831	(71,887)	16,146	-
320 City of Mount Hope	232,704	161,575	101,617	(4,190)	2,924	4,891	759	1,409	-
321 City of St Francis	627,622	435,782	274,069	(8,668)	9,445	9,100	(2,045)	3,099	-
322 City of Salina	16,927,244	11,753,247	7,391,770	(8,406)	449,682	306,743	(6,545)	90,707	-
323 City of Sedgwick	479,342	332,826	209,319	(13,670)	(236)	(4,704)	(20,043)	(5,596)	-
324 City of Stockton	2,337,509	1,623,023	1,020,741	33,019	94,603	63,430	11,625	18,700	-
338 Newman Regional Health Center	29,996,636	20,827,835	13,098,896	321,663	1,104,217	699,523	(15,465)	102,475	-
341 Pioneer Memorial Library	196,844	136,676	85,957	(1,568)	3,893	2,457	(1,967)	368	-
342 Council Grove Public Library	60,997	42,353	26,636	1,290	3,021	2,020	(842)	273	-
343 Bradford Memorial Library	293,555	203,827	128,189	(6,008)	2,881	4,663	(977)	1,167	-
345 Fort Scott Public Library	166,741	115,775	72,812	(3,319)	1,315	465	(2,841)	(406)	-
348 Girard Public Library	141,896	98,524	61,963	(572)	3,199	1,400	(1,376)	546	-
349 Hillsboro Public Library	45,268	31,431	19,768	233	1,368	701	121	247	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
350 Jordaen Memorial Library	\$ 92,664	\$ 64,340	\$ 40,465	\$ (4,090)	\$ (807)	\$ 1,924	\$ (325)	\$ 141	\$ -
351 Meade Public Library	57,743	40,093	25,215	(461)	1,052	133	(1,168)	(8)	-
352 Ottawa Library	516,913	358,913	225,725	7,986	21,654	14,185	1,343	4,003	-
353 Salina Public Library	1,512,063	1,049,884	660,286	(21)	40,989	25,754	(11,223)	3,003	-
354 Stockton Public Library	36,694	25,478	16,024	(918)	264	745	(245)	63	-
355 Wellington Public Library	153,182	106,360	66,891	3,997	7,791	4,127	(195)	1,081	-
361 Garden City Recreation Commission	624,075	433,320	272,521	(34,031)	(17,218)	(23,168)	(33,978)	(9,997)	-
362 Lawrence/Douglas County Health Dept	2,600,919	1,805,920	1,135,767	25,108	94,115	60,980	(4,820)	10,035	-
366 City of Concordia	1,697,245	1,178,463	741,151	(56,791)	(6,191)	4,967	(16,263)	1,891	-
367 City of Eureka	714,487	496,096	312,001	(3,677)	15,900	10,663	(4,032)	1,913	-
368 City of Howard	277,784	192,876	121,302	(152,174)	(140,849)	(123,320)	(90,172)	(20,170)	-
370 City of Lenora	73,389	50,957	32,047	(189)	1,691	698	(623)	(6)	-
371 City of Pomona	187,748	130,361	81,986	(4,265)	995	544	(2,264)	11	-
373 City of Syracuse	445,151	309,086	194,388	(6,509)	6,008	4,567	(3,975)	405	-
374 City of Turon	110,730	76,884	48,353	3,057	5,739	3,697	(2,417)	(2,928)	-
375 Eudora Twp Douglas County	46,770	32,474	20,424	(511)	752	227	(737)	64	-
378 Norton County Hospital	8,022,674	5,570,456	3,503,332	143,102	356,274	250,780	25,485	43,071	-
380 Haskell County	3,420,212	2,374,786	1,493,534	20,415	111,947	67,502	(36,341)	(2,048)	-
381 Hodgeman County	1,754,049	1,217,905	765,956	(6,723)	39,549	17,792	(16,929)	3,501	-
384 City of Arlington	68,278	47,408	29,815	(1,197)	776	657	(823)	110	-
385 City of Baldwin City	2,066,129	1,434,594	902,235	50,912	104,954	70,914	12,918	17,877	-
387 City of Beloit	3,383,309	2,349,163	1,477,419	(421)	96,480	85,989	(1,857)	13,643	-
388 City of Bennington	80,231	55,708	35,035	(1,915)	501	694	(2,000)	(667)	-
389 City of Bird City	112,816	78,332	49,264	613	3,765	2,650	(384)	805	-
391 City of Canton	173,000	120,120	75,545	(5,995)	(302)	1,424	(5,854)	(1,641)	-
392 City of Chapman	651,841	452,599	284,645	(16,605)	4,380	10,882	(13,032)	(3,492)	-
393 City of Emporia	6,682,589	4,639,983	2,918,145	(121,665)	65,997	29,170	(99,111)	8,791	-
394 City of Frankfort	180,989	125,668	79,034	(1,944)	2,839	359	(4,496)	(1,053)	-
395 City of Gardner	7,409,113	5,144,436	3,235,403	193,230	381,420	254,032	35,344	26,000	-
397 City of Mankato	349,567	242,718	152,648	(1,841)	7,410	3,095	(2,431)	1,940	-
398 City of Marquette	189,709	131,723	82,842	400	5,599	4,376	2,298	2,606	-
399 City of Moline	75,496	52,420	32,967	5,049	7,036	4,778	(542)	95	-
400 City of Mound City	253,815	176,234	110,836	(1,534)	4,364	(1,551)	(5,364)	(1,313)	-
401 City of Ness City	393,270	273,063	171,733	3,310	13,594	7,330	(4,457)	(212)	-
403 City of Osborne	887,591	616,289	387,592	(9,061)	14,321	5,392	(9,778)	(619)	-
404 City of Rossville	210,299	146,019	91,833	711	6,481	4,690	(292)	976	-
405 City of Scandia	109,249	75,856	47,707	393	3,224	1,455	(1,364)	11	-
406 City of Spring Hill	1,776,850	1,233,737	775,913	(2,518)	44,136	21,624	(16,901)	1,184	-
407 City of Sterling	1,273,247	884,065	556,000	(6,035)	25,810	5,025	(5,751)	8,573	-
409 City of Valley Falls	365,087	253,494	159,426	2,670	13,152	11,213	(2,599)	(491)	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
411 El Dorado Twp Butler County	\$ 115,778	\$ 80,389	\$ 50,558	\$ 931	\$ 4,040	\$ 2,717	\$ 112	\$ 769	\$ -
417 Palmyra Twp Douglas Co	112,232	77,927	49,009	13,599	16,636	15,502	7,713	1,190	-
419 Sumner Regional Medical Center	7,581,779	5,264,325	3,310,802	11,921	232,813	335,401	410,609	193,073	-
420 Wilson Medical Center	7,480,207	5,193,800	3,266,448	219,414	403,777	247,696	34,100	31,753	-
421 Port Library	99,110	68,816	43,279	1,758	4,089	1,315	(727)	591	-
422 Goodland Public Library	104,659	72,669	45,702	(967)	1,828	529	(1,733)	(5)	-
425 Leavenworth Public Library	678,210	470,907	296,160	1,046	19,640	14,435	(2,849)	903	-
427 Wm A Rankin Memorial Library	79,710	55,345	34,807	179	2,316	1,379	(619)	145	-
428 Pratt Public Library	140,290	97,409	61,262	2,405	5,990	3,008	(1,735)	96	-
429 Russell Public Library	48,022	33,343	20,970	390	1,700	1,329	475	489	-
430 Seneca Free Library	54,259	37,674	23,694	1,021	2,423	1,435	(168)	223	-
431 City Cowley Co Joint Board of Health	683,195	474,369	298,337	(5,447)	13,380	7,120	(10,987)	(841)	-
434 City of Mulberry	203,352	141,195	88,800	(1,139)	4,169	1,432	(3,274)	(529)	-
435 City of Atwood	394,334	273,802	172,197	3,049	13,635	7,253	(5,933)	356	-
436 City of Lincoln Center	521,794	362,302	227,857	(2,222)	11,979	7,601	(3,151)	1,438	-
438 Manhattan Public Library	2,259,176	1,568,634	986,534	694	61,305	33,538	(25,227)	1,916	-
439 Junction City/Geary Co Health Dept	-	-	-	(142,739)	(142,269)	(120,562)	(37,201)	-	-
440 City of Little River	176,317	122,423	76,994	(1,639)	3,027	1,347	(1,657)	17	-
442 City of Belleville	1,287,057	893,654	562,030	(6,899)	27,856	13,939	(16,214)	787	-
443 City of Lyndon	407,497	282,941	177,945	(1,687)	9,088	3,407	(3,262)	2,823	-
445 City of Smith Center	708,270	491,780	309,287	(6,772)	12,585	8,368	(3,344)	1,960	-
451 Belleville Public Library	118,866	82,533	51,906	1,238	4,397	2,704	(1,128)	(46)	-
452 Chanute Public Library	226,800	157,476	99,039	586	6,643	3,849	(1,730)	500	-
454 Olathe Public Library	2,540,277	1,763,813	1,109,285	22,730	89,956	54,610	(14,517)	6,274	-
458 City of Leoti	396,858	275,554	173,300	(6,676)	5,596	7,276	(6,467)	(1,094)	-
459 City of Shawnee	11,798,982	8,192,494	5,152,366	123,668	434,837	276,869	(16,902)	48,883	-
461 City of Luray	109,436	75,986	47,789	882	4,225	3,580	(1,552)	393	-
463 City of Strong City	156,311	108,533	68,258	451	4,674	2,052	(4,764)	(1,372)	-
467 Coffeyville Public Library	210,716	146,308	92,015	(333)	5,149	1,866	(2,658)	420	-
468 Great Bend Public Library	294,807	204,696	128,736	(3,363)	4,614	1,897	(4,250)	(177)	-
473 City of Galva	295,766	205,362	129,155	(5,254)	2,429	(1,933)	(7,479)	(1,010)	-
474 City of Oakley	1,115,559	774,576	487,141	(4,064)	25,041	9,064	(14,261)	1,047	-
475 City of Udall	347,668	241,400	151,819	3,922	13,036	9,946	4,380	2,535	-
478 McPherson Public Library	558,593	387,853	243,926	3,521	18,389	12,563	1,830	3,588	-
479 City of Scranton	141,395	98,176	61,744	(11,001)	(7,327)	(8,451)	(8,421)	(2,452)	-
480 City of Lenexa	17,391,254	12,075,427	7,594,393	275,315	744,809	548,236	51,954	90,045	-
483 Soldier Twp Shawnee County	982,258	682,020	428,931	2,924	29,224	19,802	(747)	3,686	-
485 Kingman Carnegie Library	82,150	57,040	35,873	(1,945)	255	(513)	(1,703)	(127)	-
486 Lyons Public Library	51,151	35,516	22,337	(422)	982	587	(515)	74	-
488 Paola Free Library	134,428	93,338	58,702	(355)	3,421	3,054	571	801	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
552 Hutchinson Recreation Commission	\$ 1,004,683	\$ 697,591	\$ 438,724	\$ 10,329	\$ 38,376	\$ 32,399	\$ 1,266	\$ 1,606	\$ -
563 City of Haven	467,118	324,338	203,980	(9,831)	2,964	(1,246)	(9,941)	(287)	-
565 Coffey County Extension Council	37,425	25,985	16,342	39	1,059	989	688	376	-
567 Woodson County Extension Council	28,037	19,467	12,243	6	778	560	(109)	75	-
568 Morrill Free Public Library	128,879	89,486	56,279	(639)	2,544	52	(2,108)	(16)	-
569 City of Macksville	146,673	101,841	64,049	(189)	3,728	2,146	(1,242)	107	-
573 City of Columbus	1,164,144	808,311	508,357	(11,286)	20,547	12,411	(7,936)	3,429	-
574 City of Halstead	1,190,012	826,271	519,653	(13,666)	17,548	2,090	(17,074)	2,128	-
578 City of Perry	162,006	112,487	70,745	1,839	5,998	3,854	1,056	1,103	-
579 City of Scott City	1,404,754	975,376	613,426	5,953	42,984	24,354	(10,087)	2,367	-
587 Monument Twp Logan County	28,225	19,598	12,325	(399)	380	167	(397)	8	-
605 City of Cheney	1,064,324	739,002	464,768	633	29,168	16,948	(11,380)	(558)	-
606 City of Cottonwood Falls	220,688	153,232	96,370	(2,152)	3,710	607	(4,170)	136	-
607 City of Oskaloosa	159,649	110,850	69,715	(2,227)	2,570	2,974	(1,070)	447	-
610 K State Research & Extension Dickinson Co	53,633	37,240	23,421	(189)	1,268	942	361	501	-
611 Finney County Extension Council	46,019	31,953	20,096	1,446	2,651	2,077	793	349	-
628 Kaw Valley Drainage Dist	401,469	278,755	175,313	(987)	9,814	5,352	(4,340)	331	-
632 City of Altamont	582,687	404,583	254,447	(4,027)	11,256	4,667	(5,255)	687	-
633 City of Bushton	68,424	47,509	29,879	56	1,889	1,024	(834)	29	-
635 Irving Twp Brown County	34,483	23,943	15,058	183	1,035	572	(105)	(159)	-
641 City of Moundridge	1,426,574	990,526	622,955	40,031	77,321	54,312	6,577	6,571	-
648 City of Downs	154,830	107,504	67,611	(9,509)	(3,828)	1,612	(1,588)	92	-
649 Tecumseh Twp Shawnee County	403,158	279,929	176,051	2,103	12,626	7,084	(1,952)	1,116	-
650 City of Preston	-	-	-	(2,611)	(2,245)	(424)	-	-	-
656 City of Fowler	92,184	64,007	40,255	2,734	2,757	(6,243)	153	522	-
666 City of Satanta	215,222	149,437	93,983	(4,397)	948	(2,285)	(4,641)	(1,008)	-
676 City of Mission	2,485,433	1,725,733	1,085,336	(34,140)	34,101	18,830	(24,128)	3,395	-
685 City of Claflin	176,817	122,771	77,212	(1,790)	2,763	(385)	(4,372)	(393)	-
687 City of Toronto	92,581	64,282	40,428	1,652	3,593	7	(2,305)	(436)	-
706 Fowler Residential Care	962,815	668,520	420,441	(4,773)	22,212	18,424	(2,494)	2,511	-
708 Stafford County Hospital	1,965,433	1,364,677	858,263	(18,115)	38,707	34,787	(14,353)	3,645	-
711 City of Kiowa	632,816	439,389	276,337	22,628	40,112	33,351	10,188	6,110	-
714 City of Le Roy	185,287	128,652	80,911	4,484	9,407	6,266	(945)	286	-
717 City of Troy	328,601	228,161	143,493	(6,692)	2,318	367	(6,024)	(1,286)	-
727 Stafford Co Cemetery Dist 1	116,821	81,114	51,013	2,127	5,114	3,369	2,025	1,861	-
735 City of Coldwater	252,375	175,234	110,207	3,392	9,823	2,856	(10,012)	(2,845)	-
736 City of Hill City	706,601	490,621	308,558	3,071	21,656	11,721	(6,444)	678	-
737 City of Sylvan Grove	64,940	45,090	28,358	(566)	1,173	417	(1,134)	(115)	-
738 City of Thayer	51,005	35,415	22,273	747	2,285	2,100	(226)	120	-
748 City of Clearwater	962,586	668,361	420,341	10,064	35,663	25,762	5,439	5,941	-

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
758 McPherson County Extension Council	\$ 56,575	\$ 39,282	\$ 24,705	\$ (1,145)	\$ 387	\$ (72)	\$ (1,039)	\$ (128)	\$ -
760 League of Kansas Municipalities	914,397	634,902	399,298	(12,090)	13,922	13,063	(3,040)	2,686	-
769 City of Roeland Park	912,457	633,554	398,451	5,718	30,591	20,695	(7,789)	8	-
770 City of Carbondale	269,836	187,358	117,832	(9,667)	(2,325)	(4,032)	(6,353)	(336)	-
774 City of Americus	106,537	73,973	46,522	4,092	6,754	3,993	(476)	310	-
776 City of Tonganoxie	1,935,790	1,344,094	845,318	43,669	93,409	57,581	(6,023)	4,222	-
779 Kechi Twp Sedgwick County	49,712	34,517	21,708	(4,619)	(1,967)	2,912	(20)	132	-
790 City of Glen Elder	149,114	103,536	65,115	(999)	3,026	1,402	(2,011)	75	-
807 City of De Soto	1,914,866	1,329,566	836,182	(7,527)	45,022	28,377	(17,283)	3,343	-
808 City of Hope	49,858	34,618	21,772	51	1,134	(326)	(568)	159	-
812 City of Baxter Springs	1,376,341	955,648	601,019	(17,944)	19,054	4,094	(24,824)	(1,554)	-
813 Little Walnut Twp Butler County	29,310	20,351	12,799	1,026	1,779	1,069	258	509	-
815 City of Delphos	81,149	56,345	35,436	(3,146)	(1,031)	(2,006)	(3,526)	(1,170)	-
844 Chapman Public Library	21,070	14,629	9,201	957	1,388	387	(724)	(285)	-
882 City of Bison	4,423	3,071	1,931	(2,712)	(2,797)	(3,738)	(3,663)	(1,473)	-
886 City of Lecompton	81,066	56,287	35,400	(467)	1,854	1,581	(556)	95	-
887 City of Plainville	592,513	411,405	258,738	(3,844)	13,059	11,866	(3,962)	(685)	-
895 Abilene Free Public Library	197,324	137,009	86,167	2,846	7,744	3,686	(1,005)	685	-
907 Emporia Recreation Commission	753,100	522,907	328,863	11,148	30,145	17,892	1,397	2,852	-
911 City of Plains	207,066	143,774	90,421	3,112	7,552	1,323	(1,229)	144	-
913 Franklin Twp Edwards County	43,182	29,983	18,857	(235)	962	615	(409)	97	-
914 Grasshopper Twp Atchison Co	28,141	19,540	12,289	(398)	379	170	(395)	12	-
920 Topeka Twp Shawnee County	55,490	38,529	24,231	125	1,640	1,143	(397)	(13)	-
936 Atchison Public Recreation Commission	242,174	168,151	105,752	5,175	11,431	7,481	1,895	2,326	-
937 City of Clyde	123,726	85,908	54,029	(1,146)	2,239	1,202	(1,482)	95	-
938 City of Deerfield	240,214	166,790	104,896	(903)	5,557	2,910	(3,343)	(405)	-
939 City of Eskridge	179,028	124,306	78,178	(5,100)	161	498	(2,516)	160	-
940 City of Louisburg	1,596,341	1,108,402	697,088	38,028	79,780	55,023	5,670	7,509	-
953 City of Lewis	106,725	74,103	46,604	1,831	4,455	1,491	(1,879)	288	-
957 City of Alta Vista	107,580	74,697	46,978	1,785	4,717	3,433	573	1,046	-
958 Lyons Recreation Commission	146,214	101,522	63,849	1,972	5,922	4,179	(316)	441	-
959 Stanton County Recreation Commission	97,087	67,411	42,396	1,699	4,146	2,269	(168)	488	-
971 Kiowa County Extension Council	31,959	22,190	13,956	325	1,126	463	(359)	30	-
978 City of Lebo	228,740	158,823	99,886	4,042	10,227	7,123	(1,164)	315	-
982 Graham County Hospital	3,781,147	2,625,398	1,651,147	(110,799)	(5,101)	(22,939)	(81,896)	(6,107)	-
983 Liberal Memorial Library	331,543	230,203	144,778	(1,497)	6,373	(276)	(4,077)	(309)	-
1000 Kinsley Library	51,985	36,096	22,701	199	1,595	929	(582)	19	-
1019 Frank Carlson Library	74,015	51,391	32,321	(845)	1,216	747	(778)	128	-
1020 Hoisington City Library	63,980	44,424	27,939	1,281	3,157	2,892	371	356	-
1042 Augusta Public Library	158,460	110,025	69,196	(464)	4,020	3,653	850	1,163	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
1061 Hill Top House Nursing Home	\$ 1,317,242	\$ 914,613	\$ 575,212	\$ (1,247)	\$ 33,291	\$ 14,216	\$ (20,932)	\$ (3,019)	\$ -
1069 City of Merriam	3,513,564	2,439,605	1,534,299	(2,461)	91,219	47,297	(40,791)	1,314	-
1072 City of Caldwell	421,912	292,950	184,240	881	11,534	3,029	(8,378)	(1,009)	-
1073 City of Dighton	328,351	227,987	143,384	(4,558)	5,036	4,275	(8,059)	(3,083)	-
1074 City of Quinter	319,151	221,599	139,367	7,002	15,070	8,974	(141)	1,170	-
1075 City of Ransom	48,126	33,416	21,016	(682)	241	(1,975)	(2,626)	(602)	-
1078 Hiawatha Twp Brown County	46,541	32,315	20,323	510	1,842	1,542	(234)	(2)	-
1088 Columbus Public Library	69,863	48,509	30,508	3,971	6,017	5,577	1,433	301	-
1089 Larabee Memorial Library	26,598	18,468	11,615	(35)	342	(1,140)	(1,058)	(433)	-
1109 Great Bend Recreation Commission	585,045	406,219	255,477	24,902	40,521	30,539	5,860	4,224	-
1111 Seward County Extension Council	28,934	20,090	12,635	(67)	89	(1,989)	271	288	-
1114 City of Brewster	54,489	37,834	23,794	(143)	1,320	682	(605)	63	-
1120 City of Haysville	4,127,793	2,866,088	1,802,520	(1,680)	113,370	78,612	(38,493)	6,747	-
1121 City of Kanorado	43,871	30,461	19,157	1,429	2,676	2,493	1,507	893	-
1127 City of St Paul	151,075	104,897	65,971	831	5,714	6,576	(228)	746	-
1130 City of Spearville	203,707	141,442	88,955	(1,982)	3,312	161	(2,937)	860	-
1132 City of Wellsville	467,410	324,541	204,108	(13,297)	(638)	(3,379)	(8,055)	(393)	-
1134 City of Wetmore	76,852	53,361	33,559	2,917	4,738	2,265	(922)	37	-
1135 City of Denison	30,853	21,423	13,473	(4,877)	(3,664)	(1,505)	(286)	(4)	-
1141 Clay Twp Reno County	110,062	76,421	48,062	3,222	6,256	5,076	93	(173)	-
1154 Lincoln Twp Edwards County	45,456	31,562	19,850	942	1,831	(152)	(862)	14	-
1172 Valley Center Twp Sedgwick Co	47,563	33,025	20,770	(185)	1,041	313	(667)	17	-
1173 Ashland District Hospital	3,131,872	2,174,581	1,367,622	(44,732)	33,501	(23,966)	(83,625)	(16,898)	-
1178 Lane County Library	30,645	21,278	13,382	(258)	568	218	(470)	-	-
1187 Comanche Co Extension Council	36,632	25,435	15,996	147	1,113	581	(368)	40	-
1188 Greenwood County Extension Council	-	-	-	(2,773)	(2,939)	(3,717)	(2,734)	(599)	-
1189 Meade County Extension Council	26,410	18,337	11,533	(787)	(26)	221	(535)	(556)	-
1192 Central Kansas District 3 (Extension Co)	182,074	126,421	79,508	(2,132)	2,188	(2,378)	(5,754)	(1,043)	-
1193 Augusta Housing Authority	101,175	70,250	44,181	(934)	2,015	1,854	(796)	177	-
1194 Junction City Public Housing Authority	230,513	160,054	100,660	(6,640)	102	972	(266)	2,004	-
1195 Lyons Housing Authority	172,040	119,454	75,126	118	4,688	3,028	(1,897)	(985)	-
1196 City of Waterville Housing Authority	26,243	18,222	11,460	458	1,159	869	313	289	-
4053 City of Hoxie	555,923	385,999	242,760	8,707	23,688	16,586	(1,478)	1,408	-
4055 City of Rolla	160,587	111,502	70,125	2,208	6,283	3,439	335	1,284	-
4069 Manhattan Twp-Riley County	59,808	41,527	26,117	(565)	1,042	425	(763)	43	-
4080 Leavenworth County Extension Council	53,717	37,298	23,457	(533)	910	336	(757)	48	-
4081 Shawnee County Extension Council	132,008	91,658	57,645	(7,652)	(3,949)	(4,681)	(5,603)	(555)	-
4084 City of Andale	266,290	184,895	116,283	3,218	10,446	9,810	6,324	2,766	-
4086 City of Nickerson	277,200	192,471	121,047	(3,609)	4,166	2,380	(3,729)	441	-
4087 City of Overbrook	200,474	139,197	87,543	(416)	5,805	8,429	4,779	2,197	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
4108 Butler County Extension Council	\$ 75,162	\$ 52,188	\$ 32,822	\$ (1,316)	\$ 752	\$ 142	\$ (1,534)	\$ (182)	\$ -
4109 Salina Saline Co Jt Board of Health	-	-	-	(349,932)	(336,473)	(200,858)	-	-	-
4126 City of Derby	6,488,916	4,505,508	2,833,573	(43,369)	133,174	74,707	(74,157)	953	-
4128 City of Medicine Lodge	754,227	523,689	329,355	(15,696)	6,800	8,325	(9,704)	205	-
4131 City of White City	71,407	49,581	31,182	(847)	1,197	807	(1,160)	(40)	-
4134 Belpre Twp Edwards County	34,421	23,900	15,031	4,101	5,032	4,684	(1,610)	(3,311)	-
4152 Menoken Township	80,523	55,910	35,163	(3,301)	(1,162)	(1,803)	(3,785)	(1,678)	-
4182 City of Leawood	11,266,215	7,822,573	4,919,718	37,526	336,262	197,612	(64,361)	29,250	-
4184 Big Creek Twp Russell County	44,371	30,809	19,376	70	1,247	649	(497)	45	-
4195 Wayne Twp Edward County	42,681	29,635	18,638	(759)	403	31	(714)	(2)	-
4198 Wamego Public Library	143,169	99,408	62,519	(669)	3,072	1,347	(692)	659	-
4201 Reno County Extension Council	63,834	44,323	27,875	109	1,920	1,521	(273)	262	-
4202 Stanton County Extension Council	23,969	16,643	10,467	(3,514)	(2,515)	(1,043)	(1,527)	(642)	-
4203 Edwards County Conservation Dist	33,816	23,479	14,767	270	1,093	420	(342)	(75)	-
4215 City of Ogden	474,607	329,538	207,251	(22,730)	(5,780)	9,102	(985)	1,273	-
4216 City of Pretty Prairie	167,179	116,079	73,004	(276)	4,500	2,787	(2,602)	680	-
4219 City of Severy	89,806	62,356	39,217	6,458	8,935	8,265	3,486	545	-
4221 Mission Twp Shawnee Co	703,347	488,361	307,137	(5,633)	11,876	(4,634)	(17,177)	1,946	-
4228 Johnston Public Library	102,239	70,989	44,646	724	3,441	2,106	(733)	131	-
4236 Sedgwick County Extension Council	219,978	152,740	96,060	842	7,031	5,784	(1,874)	(754)	-
4237 Seward County Conservation District	36,903	25,623	16,115	32	1,017	616	(311)	15	-
4238 Winfield Recreation Commission	318,713	221,295	139,175	2,547	11,135	7,604	(91)	1,740	-
4254 City of Fairway	887,445	616,187	387,528	18,055	42,508	33,094	6,745	8,078	-
4258 Center Twp Russell County	89,097	61,864	38,907	762	3,144	2,025	(359)	299	-
4272 Kingman Recreation Commission	119,596	83,040	52,225	123	3,334	2,013	(856)	254	-
4273 Parsons Recreation Commission	239,817	166,514	104,723	12,627	19,100	16,343	6,261	1,983	-
4274 Stevens County Extension Council	44,100	30,620	19,258	(305)	876	365	(617)	13	-
4275 City of Hardtner	48,376	33,590	21,125	2,949	4,225	2,868	(526)	(120)	-
4276 City of Hartford	76,122	52,854	33,241	418	2,298	860	(726)	(5)	-
4279 City of Victoria	248,725	172,699	108,613	(267)	6,788	5,909	537	1,574	-
4299 Wilson County Extension Council	32,626	22,654	14,247	(460)	437	192	(459)	11	-
4305 Elwood Twp Barber County	85,843	59,604	37,486	2,421	4,609	2,741	(405)	241	-
4312 Graham County Public Library	58,786	40,817	25,671	(2,745)	(1,157)	(1,858)	(2,348)	(74)	-
4316 Brown County Conservation District	39,365	27,332	17,190	317	1,249	365	(240)	106	-
4317 Ellsworth County Conservation Dist	44,642	30,997	19,494	232	1,434	938	(195)	147	-
4346 Ellsworth County Extension Council	-	-	-	(3,722)	(3,401)	(1,422)	-	-	-
4348 Stevens County Conservation Dist	55,031	38,210	24,031	(208)	1,260	553	(845)	(50)	-
4353 City of Highland	241,048	167,369	105,261	1,702	7,888	2,841	(4,849)	(320)	-
4355 City of Linn	43,015	29,867	18,784	(246)	902	419	(455)	55	-
4356 City of Nortonville	123,330	85,633	53,856	1,523	4,883	3,716	(1,584)	(1,213)	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
4358 City of Potwin	\$ 111,376	\$ 77,333	\$ 48,636	\$ 2,085	\$ 4,999	\$ 3,097	\$ (834)	\$ 16	\$ -
4360 City of Towanda	261,325	181,448	114,115	(2,966)	3,925	541	(2,451)	1,855	-
4362 City of Valley Center	2,422,287	1,681,889	1,057,762	21,048	87,599	63,566	(638)	14,432	-
4369 Silver Lake Twp Shawnee Co	62,207	43,193	27,165	4,070	5,609	2,116	(4,674)	(1,311)	-
4372 Horton Public Library	31,437	21,828	13,728	99	925	508	(76)	192	-
4373 Labette County Conservation Dist	23,197	16,107	10,130	(91)	490	(133)	(1,002)	(215)	-
4375 City of McLouth	271,797	188,719	118,688	(6,185)	1,685	1,876	(3,827)	(648)	-
4385 Geary County Extension Council	63,250	43,917	27,620	(1,695)	71	(193)	(1,574)	(469)	-
4386 City of Mullinville	50,629	35,154	22,109	2,140	3,113	727	(2,984)	(2,212)	-
4388 Bonner Springs City Library	320,278	222,381	139,859	(1,782)	6,620	2,201	(3,906)	752	-
4395 City of Leon	111,314	77,290	48,608	(5,428)	(2,291)	(3,835)	(11,085)	(5,071)	-
4404 Osage County Conservation District	97,233	67,513	42,459	822	3,359	2,245	227	348	-
4419 Kiowa County Library	71,678	49,769	31,300	405	2,319	1,483	(272)	215	-
4432 Attica Hospital District 1	1,691,154	1,174,234	738,491	(2,316)	41,511	11,044	(44,863)	(11,947)	-
4434 City of Galena	5,218,841	3,623,645	2,278,957	518,390	561,725	75,140	(72,333)	(32,475)	-
4435 City of South Hutchinson	1,399,810	971,943	611,267	(1,038)	38,848	31,156	(12,021)	734	-
4454 Logan County Hospital	7,050,952	4,895,751	3,079,001	(96,841)	80,663	(52,743)	(142,512)	18,338	-
4458 Hospital Dist 1 of Rice County	8,041,533	5,583,550	3,511,567	(52,860)	182,585	177,618	(38,150)	19,346	-
4459 Comanche County Conservation Dist	27,870	19,351	12,170	(215)	600	860	456	102	-
4460 Morton County Extension Council	29,852	20,727	13,036	3,615	4,423	4,121	1,934	204	-
4467 Wallace Co Conservation Dist	26,619	18,482	11,624	388	1,100	729	(142)	39	-
4468 USD 353 Recreation Comm	272,986	189,545	119,207	3,354	10,623	7,174	(584)	716	-
4476 Johnson Co Consolidated Fire Dist No 2	176,922	122,844	77,258	6,778	11,165	6,928	(32)	364	-
4480 Riverside Twp Sedgwick County	93,394	64,847	40,783	(1,854)	533	(1,227)	(3,596)	(883)	-
4484 Brown County Extension Council	34,963	24,276	15,268	431	1,324	790	(203)	(79)	-
4485 Kingman County Extension Council	36,069	25,044	15,750	(4,129)	(3,189)	(3,832)	(4,810)	(1,764)	-
4490 Lakin Cemetery District 1 & 2	28,809	20,003	12,580	(3,228)	(2,465)	(2,834)	(3,784)	(1,558)	-
4496 City of Colwich	486,665	337,910	212,516	8,466	23,463	27,668	15,681	7,781	-
4505 Trego County Conservation Dist	57,430	39,876	25,079	2,146	3,652	2,675	374	212	-
4518 Rush County Conservation Dist	59,996	41,658	26,199	(4,008)	(2,551)	(2,977)	(1,325)	22	-
4529 Phillips County Conservation District	83,360	57,880	36,402	6,495	8,499	6,408	1,777	(15)	-
4534 Clark County Extension Council	24,532	17,034	10,713	(200)	448	110	(432)	(27)	-
4543 City of Conway Springs	302,901	210,316	132,270	3,533	12,670	12,114	1,257	2,669	-
4557 Clark County Conservation District	35,464	24,624	15,486	630	1,517	840	146	284	-
4558 City of Prairie Village	3,941,547	2,736,770	1,721,190	19,446	127,775	91,299	(16,845)	11,579	-
4561 City of Rexford	35,714	24,798	15,596	(4)	964	635	(154)	126	-
4565 Hospital Dist 1 of Dickinson County	15,014,965	10,425,476	6,556,718	(92,589)	306,826	130,688	(221,572)	(23,591)	-
4573 Woodson County Conservation District	26,347	18,294	11,505	(724)	3	(194)	(955)	(338)	-
4583 City of Overland Park	34,516,719	23,966,305	15,072,721	193,061	1,112,003	700,161	(110,383)	127,335	-
4589 Wilson County Conservation Dist	58,306	40,484	25,461	(586)	267	(3,395)	(2,539)	64	-

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
4591 City of Wathena	\$ 336,466	\$ 233,621	\$ 146,928	\$ (17,116)	\$ (6,382)	\$ (2,071)	\$ (7,369)	\$ (403)	\$ -
4611 City of Maize	1,736,443	1,205,680	758,268	36,378	82,675	60,629	3,756	4,340	-
4612 City of Westwood	537,127	372,948	234,552	15,341	29,515	22,212	5,759	3,582	-
4614 Franklin County Conservation Dist	52,924	36,747	23,111	(439)	989	420	(743)	16	-
4632 Cowley County Extension Council	37,654	26,145	16,443	1,124	2,030	1,102	12	163	-
4640 Arkansas City Recreation Commission	331,814	230,391	144,896	(3,825)	5,415	3,036	(3,433)	1,269	-
4646 Coffeyville Recreation Commission	353,989	245,788	154,580	11,039	19,764	11,225	(954)	991	-
4650 Stafford County Extension Council	31,083	21,582	13,573	(539)	427	645	(187)	72	-
4655 Kiowa County Conservation Dist	110,751	76,899	48,362	1,386	4,254	2,398	(670)	250	-
4797 City of Pawnee Rock	56,241	39,050	24,559	3,618	5,454	5,585	1,632	651	-
4805 Doniphan County Extension Council	36,215	25,145	15,814	(582)	399	18	(833)	(144)	-
4806 Kearny County Extension Council	35,046	24,334	15,304	(223)	730	403	(345)	66	-
4808 Johnson Co Park & Recreation Dist	11,833,924	8,216,755	5,167,624	155,987	476,019	346,683	23,018	60,707	-
4809 City of Edwardsville	724,020	502,715	316,164	23,443	41,694	26,697	1,757	2,651	-
4810 City of Goddard	976,166	677,790	426,271	19,835	43,597	20,690	(1,139)	6,570	-
4815 Grant County Library	223,358	155,086	97,536	(7,726)	(761)	1,370	(3,035)	73	-
4817 Russell County Extension Council	-	-	-	(5,996)	(5,225)	(1,259)	-	-	-
4822 Kansas Turnpike Authority	22,509,461	15,629,198	9,829,406	(295,291)	318,933	146,130	(242,355)	44,995	-
4824 Meade County Conservation Dist	31,083	21,582	13,573	(523)	355	412	59	94	-
4837 City of Hanston	39,886	27,694	17,417	(1,051)	623	2,765	513	(42)	-
4838 City of Mission Hills	724,542	503,078	316,392	13,436	31,718	17,894	(2,296)	1,853	-
4848 Harper Hospital Dist 5	4,863,204	3,376,712	2,123,658	28,524	153,592	66,135	(63,403)	2,952	-
4850 The Guidance Center	5,723,758	3,974,229	2,499,444	(163,399)	(13,168)	(96,498)	(240,109)	(69,505)	-
4851 Wyandotte County Extension Council	65,941	45,786	28,795	(4,384)	(2,132)	(235)	(649)	68	-
4853 North Edwards Co Cemetery District	44,976	31,229	19,640	834	2,012	1,301	(34)	180	-
4859 Geary Community Hospital	20,883,561	14,500,272	9,119,409	(411,427)	143,877	(82,518)	(353,933)	32,939	-
4860 Clearwater Public Library	55,198	38,326	24,104	440	1,815	967	(191)	(90)	-
4863 Chanute Recreation & Parks Commission	295,578	205,232	129,073	14,450	21,411	12,457	487	910	-
4867 Greenwood County Conservation Dist	32,898	22,842	14,366	(764)	313	956	148	27	-
4873 City of Kechi	702,471	487,753	306,754	12,940	32,005	22,610	(2,528)	1,743	-
4878 Stanton County Conservation Dist	38,363	26,637	16,752	11	1,011	453	(399)	45	-
4879 Marshall County Extension Council	35,756	24,827	15,614	1,019	1,796	564	(332)	33	-
4880 Marion Co Conservation Dist	110,646	76,826	48,317	7,153	9,770	7,643	5,789	2,414	-
4887 Harvey County Extension Council	104,159	72,321	45,484	1,834	4,647	3,652	1,556	1,267	-
4889 Haskell County Conservation Dist	25,096	17,425	10,959	(1,727)	(867)	(381)	(1,290)	(433)	-
4891 Twin Caney Watershed Jt Dist 34	20,319	14,108	8,873	(2,576)	(1,988)	(1,911)	(1,709)	(391)	-
4893 Bourbon County Conservation Dist	90,954	63,153	39,718	(497)	2,267	2,571	(241)	233	-
4894 Butler County Conservation Dist	90,995	63,182	39,736	5,819	8,131	6,460	3,185	1,312	-
4895 Mitchell County Conservation Dist	28,788	19,989	12,571	49	831	552	(94)	148	-
4896 Morris County Conservation District	114,193	79,288	49,866	9,087	11,998	8,848	1,182	203	-

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
4897 Nemaha County Conservation District	\$ 41,075	\$ 28,520	\$ 17,937	\$ (2,349)	\$ (955)	\$ 157	\$ (64)	\$ 224	\$ -
4899 Wabaunsee County Conservation District	46,499	32,286	20,305	(343)	920	476	(593)	16	-
4900 Washington County Conservation Dist	39,260	27,260	17,144	(2,302)	(901)	225	(782)	(128)	-
4911 Marshall County Conservation Dist	109,416	75,971	47,779	3,593	6,584	5,802	2,503	974	-
4913 Southwest Medical Center	22,540,899	15,651,026	9,843,134	310,122	905,861	576,540	(53,704)	95,230	-
4914 Cowley Co Conservation District	100,591	69,845	43,926	5,856	8,629	6,538	364	549	-
4917 Osborne County Conservation Dist	31,604	21,944	13,801	109	952	516	(408)	6	-
4919 Ottawa County Conservation District	33,002	22,915	14,411	679	1,567	1,184	228	234	-
4920 Cloud Co Conservation District	35,109	24,378	15,331	726	1,662	1,331	315	91	-
4925 Pawnee County Conservation District	47,417	32,923	20,706	604	1,790	851	(246)	159	-
4926 Rawlins County Conservation Dist	34,400	23,885	15,022	(324)	550	114	(440)	(119)	-
4927 Republic County Conservation Dist	44,037	30,577	19,230	(132)	1,049	555	(572)	(39)	-
4928 Smith County Conservation District	27,766	19,279	12,125	(948)	(186)	(228)	(356)	(13)	-
4932 Crawford County Conservation Dist	39,302	27,289	17,162	137	1,181	687	(319)	60	-
4933 Hodgeman County Conservation Dist	31,208	21,669	13,628	550	1,277	422	(283)	45	-
4935 Wyandotte County Conservation District	47,083	32,692	20,560	(957)	478	1,690	643	(769)	-
4936 Hays Recreation Commission	510,550	354,495	222,947	7,655	20,158	7,685	(5,579)	1,553	-
4943 Pottawatomie Wabaunsee Regional Library	325,973	226,336	142,345	1,711	10,225	4,660	(4,708)	68	-
4944 Riley County Conservation District	55,782	38,732	24,359	(1,845)	(24)	(557)	(5,758)	(2,218)	-
4945 Sumner County Conservation District	34,775	24,146	15,186	433	1,342	743	(308)	50	-
4949 Pottawatomie County Extension Council	89,076	61,849	38,898	424	2,735	1,398	(666)	202	-
4951 Chautauqua County Conservation Dist	20,673	14,354	9,028	162	697	357	(200)	27	-
4953 Central Kansas Mental Health Center	5,262,586	3,654,019	2,298,060	51,695	194,836	132,363	(41,006)	2,423	-
4961 Hamilton County Hospital	1,095,240	760,468	478,268	(361,259)	(334,945)	(362,788)	(338,492)	(108,451)	-
4967 Sheridan County Public Library	33,628	23,349	14,685	(3,172)	(2,688)	(4,913)	(4,674)	(1,353)	-
4969 Leavenworth County Conservation District	-	-	-	(2,419)	(1,986)	(10)	-	-	-
4970 Linn County Conservation District	43,850	30,447	19,148	333	1,494	807	(517)	22	-
4971 Hamilton County Conservation Dist	42,181	29,288	18,419	31	1,161	665	(347)	80	-
4972 Pottawatomie County Conservation Dist	110,605	76,797	48,299	(1,960)	1,127	1,552	2,020	1,442	-
4973 City of Sylvia	52,882	36,718	23,093	(1,621)	(137)	(352)	(1,617)	(513)	-
5051 Lincoln Co Conservation Dist	71,094	49,363	31,045	(941)	829	(511)	(1,788)	(305)	-
5052 Sumner County Hospital District 1	1,907,544	1,324,482	832,984	3,633	57,387	52,667	15,079	13,381	-
5053 Jefferson County Conservation Dist	95,397	66,238	41,658	2,608	4,928	2,558	(498)	182	-
5225 City of Milford	87,553	60,792	38,233	1,870	3,918	1,646	(384)	193	-
5242 City of Lansing	2,297,706	1,595,387	1,003,360	(16,786)	45,591	26,542	(17,798)	5,041	-
5247 Barber County Conservation Dist	43,120	29,940	18,829	(1,690)	(300)	304	(586)	(2)	-
5252 City of Grinnell	42,848	29,751	18,711	(94)	1,057	596	(378)	81	-
5257 Ford Co Extension Council	57,388	39,847	25,060	(411)	1,155	616	(696)	37	-
5259 Reno County Conservation Dist	155,769	108,156	68,021	935	5,245	4,075	1,519	2,046	-
5311 SE Kansas Library System	690,476	479,424	301,516	(1,614)	16,943	9,687	(5,566)	1,387	-

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5327 NW Kansas Library System	\$ 307,636	\$ 213,604	\$ 134,338	\$ (2,977)	\$ 4,691	\$ (2,029)	\$ (7,788)	\$ (25)	\$ -
5336 Central Kansas Library System	991,812	688,654	433,103	11,030	36,951	22,188	(4,973)	1,919	-
5339 City of Goessel	84,695	58,807	36,985	92	2,336	1,339	(273)	400	-
5349 Salina Airport Authority	869,108	603,456	379,521	(17,981)	7,594	9,651	(2,028)	6,172	-
5350 Stevens County Library	195,509	135,749	85,374	(6,228)	(454)	217	(2,530)	317	-
5352 Atchison County Extension Council	7,447	5,171	3,252	(2,494)	(2,142)	(1,677)	(2,293)	(944)	-
5353 McPherson County Conservation Dist	67,005	46,524	29,260	2,280	4,100	3,375	(514)	(923)	-
5354 Atchison Public Library	285,273	198,076	124,573	(11,959)	(3,770)	(2,852)	(4,761)	(356)	-
5355 Strother Field Commission	216,516	150,335	94,548	1,021	6,598	3,083	(2,003)	355	-
5356 Scott County Library	94,020	65,282	41,057	1,930	4,459	3,502	1,238	921	-
5357 Marion County Extension Council	44,747	31,069	19,540	82	1,237	633	(157)	176	-
5363 Allen County Conservation District	28,475	19,771	12,435	(287)	526	388	(211)	157	-
5369 Ness County Conservation Dist	78,041	54,187	34,079	382	2,592	2,648	942	314	-
5371 Southwest Guidance Center	1,235,697	857,993	539,603	(4,533)	28,502	11,218	(20,253)	851	-
5380 Kearny County Library	151,012	104,854	65,944	(2,661)	1,459	(19)	(4,507)	(1,417)	-
5381 Wellsville City Library	62,353	43,294	27,228	(124)	1,593	1,073	(467)	121	-
5384 Cherokee County Conservation Dist	18,837	13,080	8,226	(316)	207	107	(252)	18	-
5389 City of Edgerton	1,078,260	748,678	470,853	51,825	79,809	62,315	28,840	15,219	-
5390 Independence Recreation Commission	290,885	201,973	127,023	(510)	6,949	2,037	(4,177)	217	-
5391 Neosho County Conservation District	29,581	20,539	12,917	(363)	418	61	(530)	(35)	-
5408 NE Kansas Library System	622,219	432,031	271,710	(5,678)	9,866	(24)	(9,585)	(1,323)	-
5413 Library Dist 1 Miami County	340,534	236,446	148,704	5,350	13,801	6,903	(986)	1,376	-
5414 Southwest Kansas Library System	436,640	303,176	190,671	1,413	13,062	7,655	(3,143)	1,030	-
5421 City of Grandview Plaza	703,055	488,159	307,009	11,231	29,910	19,807	26	4,008	-
5427 Lyon County Conservation District	33,628	23,349	14,685	(5,361)	(3,842)	(1,178)	(1,234)	(299)	-
5433 Riley County Extension Council	160,379	111,357	70,034	178	4,445	2,447	(1,463)	226	-
5438 City of Holcomb	438,789	304,668	191,610	2,636	14,256	9,452	1,292	2,867	-
5440 Newton Recreation Comm	687,973	477,686	300,423	(552)	17,713	8,675	(7,307)	1,283	-
5441 Southeast Kansas Mental Health Center	4,760,213	3,305,202	2,078,684	8,930	137,287	73,003	(93,064)	(22,329)	-
5446 Saline County/City Building Authority	313,102	217,399	136,725	(8,541)	(301)	(4,743)	(8,007)	660	-
5454 RWD 2 Miami Co	613,708	426,121	267,993	2,059	18,263	9,961	(5,936)	363	-
5463 City of Leonardville	81,358	56,490	35,527	384	2,600	1,867	39	459	-
5466 Grant County Cemetery District	18,107	12,573	7,907	717	1,477	2,516	2,096	980	-
5470 Pawnee Watershed District 81	128,816	89,442	56,251	6,082	9,808	9,877	6,788	3,136	-
5471 City of Walton	66,233	45,988	28,923	(581)	946	607	(1,010)	(2,255)	-
5472 Grant County Conservation Dist	30,645	21,278	13,382	(600)	245	118	(469)	(119)	-
5475 North East Animal Control Commission	109,770	76,218	47,934	(60)	2,891	1,655	(870)	282	-
5478 RWD 3 Miami Co	83,214	57,779	36,338	576	2,773	1,668	(319)	313	-
5479 Wyandotte County Law Library	29,602	20,554	12,926	(6,056)	(4,850)	(2,357)	(563)	(129)	-
5489 Sumner County Extension Council	34,859	24,204	15,222	9	1,051	976	171	486	-

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5494 Pratt County Conservation Dist	\$ 35,630	\$ 24,740	\$ 15,559	\$ (225)	\$ 716	\$ 263	\$ (486)	\$ 11	\$ -
5497 Morton County Library	126,668	87,950	55,313	(10,383)	(6,599)	(6,180)	(6,772)	(1,080)	-
5498 Kingman County Conservation Dist	56,491	39,224	24,669	227	1,727	985	(529)	43	-
5501 Wakarusa Watershed Dist 35	74,474	51,710	32,521	1,458	3,360	1,955	(419)	71	-
5505 Cherokee County Extension Council	71,303	49,508	31,136	3,919	5,856	5,170	3,213	1,590	-
5506 Sek Multi County Health Dept	465,074	322,919	203,088	15,306	27,486	18,966	(304)	774	-
5508 Hays Public Library	642,955	446,428	280,765	(16,843)	3,276	12,154	5,620	6,030	-
5511 Sabetha Cemetery Association	14,102	9,792	6,158	(1,167)	(777)	(865)	(1,054)	(314)	-
5512 City of Rose Hill	1,161,828	806,703	507,346	(28,335)	2,525	(9,570)	(21,657)	1,628	-
5513 Thomas County Extension Council	24,094	16,730	10,522	(586)	14	(421)	(682)	(76)	-
5518 Plainville Memorial Library	57,639	40,021	25,170	136	1,672	968	(367)	163	-
5520 Rice County Extension Council	23,156	16,078	10,112	(1,226)	(603)	(895)	(2,306)	(1,239)	-
5521 Pottawatomie Creek Watershed Dist 90	65,295	45,337	28,513	(420)	1,377	834	(710)	58	-
5523 Elk County Conservation District	20,673	14,354	9,028	162	697	357	(200)	27	-
5532 Eureka Carnegie Library	58,870	40,875	25,707	1,388	2,344	(700)	(953)	(139)	-
5536 NE Kansas Multi County Board of Health	971,702	674,691	424,322	(3,346)	23,727	19,052	(3,514)	1,536	-
5537 Douglas County Extension Council	132,717	92,151	57,955	(1,301)	2,273	814	(782)	1,190	-
5543 City of Lake Quivira	49,002	34,024	21,398	(306)	989	309	(842)	(38)	-
5544 City of Silver Lake	269,481	187,111	117,677	(1,478)	5,801	3,975	(757)	583	-
5546 City of Buffalo	25,868	17,961	11,296	(1,432)	(465)	502	(254)	(53)	-
5549 South Central Kansas Library System	722,727	501,817	315,600	2,173	24,802	28,435	(227)	1,954	-
5551 SE Kansas Regional Planning Commission	173,187	120,251	75,627	(17,621)	(10,631)	(960)	(2,558)	(177)	-
5553 Riley County Law Enforcement Agency	5,250,257	3,645,459	2,292,676	(30,810)	109,810	53,292	(63,372)	29	-
5555 Wet Walnut Creek Watershed Jt Dist 58	153,578	106,635	67,064	(5,114)	103	3,062	(1,049)	561	-
5556 City of Garden Plain	391,643	271,933	171,022	10,986	20,540	10,131	(1,479)	2,545	-
5561 Barber County Extension Council	30,436	21,133	13,291	(282)	555	295	(322)	73	-
5564 City of Hoyt	67,151	46,626	29,324	6,839	8,849	6,695	(1,012)	59	-
5570 RWD 9 Leavenworth County	60,079	41,716	26,235	(782)	844	275	(901)	3	-
5573 Scott County Conservation District	31,187	21,654	13,619	703	1,455	121	(1,414)	(18)	-
5585 Miami County Conservation Dist	67,798	47,075	29,606	1,799	3,337	1,805	1,735	1,142	-
5586 Linn County Extension Council	-	-	-	(2,699)	(2,775)	(2,275)	-	-	-
5598 Wichita County Conservation Dist	28,830	20,018	12,589	(154)	635	383	(276)	33	-
5605 Kansas Association of Counties	523,505	363,490	228,604	7,055	21,130	13,224	(5,629)	93	-
5606 Labette-Hackberry Crk Watershed Dist 96	57,514	39,934	25,115	1,579	3,141	2,298	322	498	-
5615 Finney Co Conservation District	36,590	25,406	15,978	(3,571)	(2,619)	(3,062)	(4,093)	(1,749)	-
5617 City of Manter	51,714	35,907	22,583	129	1,446	630	(387)	97	-
5620 Dorothy Bramlage Library	638,845	443,575	278,970	9,173	26,126	16,430	(3,441)	1,803	-
5621 Shawnee Heights Fire District	29,143	20,235	12,726	(224)	604	514	(118)	90	-
5622 Doniphan Co Rural Fire District 2	101,968	70,801	44,527	802	3,387	1,138	(2,408)	(457)	-
5632 Stafford County Conservation Dist	33,524	23,277	14,639	162	1,334	1,735	(258)	85	-

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5635 City of Melvern	\$ 105,890	\$ 73,524	\$ 46,240	\$ 671	\$ 3,035	\$ (309)	\$ (2,191)	\$ (85)	\$ -
5636 Geary County Conservation District	40,992	28,462	17,900	666	1,512	44	(417)	79	-
5641 Hamilton County Extension Council	-	-	-	(3,458)	(3,328)	(2,733)	(1,614)	(84)	-
5642 Stafford Recreation Commission	47,354	32,880	20,679	(13)	1,220	648	(341)	10	-
5643 RWD 3 Marshall Co	67,902	47,147	29,652	69	1,839	783	(3,716)	(2,602)	-
5647 Metropolitan Topeka Airport Auth	2,155,268	1,496,486	941,160	2,334	58,050	21,730	(30,670)	1,257	-
5648 Dickinson Co Conservation Dist	37,571	26,087	16,406	(2,882)	(1,507)	(39)	(307)	87	-
5649 Burlington Recreation Commission	361,353	250,901	157,795	6,238	15,948	12,078	3,803	3,484	-
5654 Harper County Extension Council	36,590	25,406	15,978	463	1,318	401	(346)	(17)	-
5656 RWD 3 Nemaha Co	152,326	105,766	66,518	1,501	5,740	4,505	35	694	-
5661 Kansas Municipal Energy Agency	2,123,163	1,474,195	927,140	34,906	91,861	62,801	1,917	13,735	-
5662 Atchison County Conservation Dist	75,245	52,246	32,858	161	1,936	677	(272)	(253)	-
5665 Holcomb Recreation Commission	312,351	216,877	136,397	(4,593)	3,794	145	(6,272)	(224)	-
5668 City of Auburn	235,520	163,531	102,847	(2,076)	4,288	1,845	(3,264)	109	-
5674 RWD 1 Consolidated Shawnee Co	178,882	124,205	78,114	(2,761)	2,549	2,858	(1,343)	421	-
5675 Derby Recreation Commission	2,337,988	1,623,357	1,020,950	45,604	109,153	86,652	31,279	25,395	-
5676 RWD 2 Mitchell Co	120,868	83,924	52,781	1,096	4,428	3,985	2,459	1,661	-
5677 South Central Kansas Reg Medical Center	7,169,901	4,978,342	3,130,944	(237,219)	(30,743)	(28,289)	(187,739)	(61,756)	-
5680 Ellis County Conservation District	92,602	64,297	40,437	(55)	2,609	2,211	(431)	311	-
5681 Pratt County Extension Council	61,373	42,614	26,800	(1,516)	283	595	(625)	(236)	-
5686 City of Park City	1,552,595	1,078,028	677,986	(19,845)	24,179	19,789	(11,299)	3,206	-
5687 City of Bel Aire	1,869,848	1,298,309	816,523	47,508	95,455	63,978	6,480	6,298	-
5690 Grant County Recreation Comm	502,310	348,774	219,348	(8,498)	5,264	226	(13,454)	(2,961)	-
5702 City of Meriden	187,519	130,202	81,886	357	5,280	2,472	(2,222)	186	-
5704 Highland Cemetery	48,502	33,677	21,180	(2,006)	(298)	1,492	2,246	1,504	-
5710 Public Wholesale Water District No 4	273,570	189,950	119,462	886	8,363	5,622	(1,793)	616	-
5715 Public Wholesale Water Supply Dist 5	178,069	123,640	77,759	6,194	10,959	8,852	2,837	1,301	-
5717 Kearny County Conservation District	38,509	26,738	16,816	(1,735)	(733)	(1,379)	(1,692)	(108)	-
5724 Marion County Rural Water District 4	42,974	29,838	18,766	1,827	2,759	1,098	(402)	67	-
5725 Crawford County RWD 2	72,909	50,624	31,838	3,536	5,524	4,786	2,659	1,409	-
9000 Topeka Metropolitan Transit Authority	4,879,246	3,387,851	2,130,663	83,689	218,385	170,613	6,351	17,536	-
9035 Coffey County Library	649,880	451,237	283,789	(9,592)	8,691	5,855	(6,814)	1,109	-
9036 Colby Housing Authority	244,490	169,759	106,764	(763)	6,250	4,582	(2,573)	868	-
9037 McPherson Recreation Commission	330,395	229,406	144,277	(4,618)	3,655	(4,834)	(14,873)	(2,736)	-
9038 Sedgwick County Conservation District	58,077	40,325	25,361	928	2,381	1,068	(696)	47	-
9039 RWD 1 Jackson Co	161,172	111,908	70,380	151	4,447	2,388	(1,671)	202	-
9040 RWD 3 Jackson Co	274,196	190,385	119,736	1,534	8,466	2,935	(4,305)	(48)	-
9044 Disability Rights Center of Kansas	1,086,291	754,254	474,360	(327)	30,501	25,318	(6,180)	1,066	-
9049 Kearny County Council on Aging	122,370	84,966	53,436	(2,366)	896	102	(1,213)	(7)	-
9050 USD 208 Recreation Commission	68,215	47,364	29,788	(1,770)	800	2,687	(2,632)	(1,665)	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
9052 City of Salina Housing Authority	\$ 497,199	\$ 345,225	\$ 217,116	\$ (2,591)	\$ 11,125	\$ 7,101	\$ (4,816)	\$ 730	\$ -
9058 Atwood Public Library	35,526	24,667	15,514	411	1,386	1,089	255	293	-
9059 Smoky Hills Public Television	602,923	418,633	263,284	(10,126)	6,306	774	(10,303)	367	-
9060 USD 303 Recreation Commission	51,568	35,806	22,519	8	1,109	133	1,123	643	-
9061 Consolidated RWD 1	146,047	101,406	63,776	(914)	3,071	1,769	(1,476)	202	-
9062 City of Oakley Housing Authority	68,090	47,278	29,733	(1,045)	687	(239)	(670)	331	-
9063 City of Hutchinson Housing Authority	-	-	-	(9,956)	(9,064)	(3,645)	-	-	-
9064 Coffey County Historical Museum	100,717	69,931	43,981	3,775	6,397	4,550	756	623	-
9065 Turner Recreation Commission	267,604	185,808	116,857	(5,124)	2,982	3,802	(1,920)	1,463	-
9068 Shawnee County Fire District 1	79,188	54,983	34,580	1,028	3,102	1,854	(261)	348	-
9069 City of Howard Housing Authority	52,444	36,414	22,901	(1,495)	256	1,073	(520)	83	-
9071 Russell Recreation Commission	87,783	60,951	38,333	828	3,129	1,775	(793)	61	-
9072 City of Russell Housing Authority	162,423	112,777	70,927	1,559	5,920	4,047	(10)	826	-
9073 City of McFarland	37,800	26,246	16,506	725	1,969	2,436	986	539	-
9075 Oberlin City Library	37,404	25,971	16,333	(497)	529	515	924	856	-
9076 Pratt Airport Authority	180,781	125,523	78,943	1,502	6,388	4,388	40	1,109	-
9078 The Legacy At Park View	2,968,552	2,061,181	1,296,304	949	86,613	78,218	(3,702)	11,527	-
9079 RWD 1 Elk Co	78,604	54,578	34,325	1,027	3,042	1,672	(281)	334	-
9080 Ottawa Recreation Commission	397,296	275,858	173,491	4,276	14,586	8,428	(1,295)	1,505	-
9081 Oberlin Housing Authority	75,454	52,391	32,949	(346)	1,742	1,162	(1,417)	(585)	-
9082 Fort Scott Housing Authority	339,574	235,780	148,285	9,796	18,621	12,211	(521)	943	-
9084 Goddard Public Library	37,883	26,304	16,543	(556)	458	(374)	(2,370)	(799)	-
9086 SE Kansas Area Agency on Aging	640,493	444,719	279,690	(13,842)	6,993	14,881	(10,256)	(3,893)	-
9087 Ulysses Housing Authority	50,859	35,313	22,209	(517)	863	371	(712)	19	-
9089 Lakin Recreation Commission	271,463	188,488	118,542	4,927	10,912	4,815	10,030	7,635	-
9090 City of Agra	29,101	20,206	12,708	(2,235)	(1,444)	(1,604)	(1,205)	52	-
9091 City of Chase	80,189	55,679	35,017	(2,826)	(630)	(651)	(631)	217	-
9092 Larned Recreation Comm	62,437	43,352	27,265	282	1,953	1,256	(270)	180	-
9093 City of Scammon	63,396	44,019	27,684	537	2,222	1,519	(180)	27	-
9095 Comanche County Hospital	2,732,573	1,897,332	1,193,257	48,570	120,713	74,616	(22,641)	2,119	-
9096 Rossville Community Library	82,547	57,315	36,046	2,531	4,717	4,032	1,861	576	-
9097 Edwards County Hospital	3,909,463	2,714,493	1,707,180	(14,892)	94,486	74,816	(14,013)	11,339	-
9098 Sublette Recreation Commission	94,145	65,369	41,111	(6,090)	(4,152)	(5,878)	(3,813)	(1,701)	-
9100 City of Weir	70,906	49,233	30,963	(4,989)	(3,429)	(5,966)	(7,118)	(2,101)	-
9101 Deerfield Recreation Commission	47,938	33,286	20,934	(43)	1,150	312	(595)	(45)	-
9102 Stanton County Cemetery Board	40,470	28,100	17,672	2,789	3,795	2,875	922	259	-
9103 SW Kansas Area Agency on Aging	971,619	674,633	424,285	(24,145)	3,583	2,136	(15,613)	(1,375)	-
9104 Jayhawk Area Agency on Aging	859,867	597,039	375,486	(32,827)	(7,729)	(7,105)	(20,395)	(1,873)	-
9105 NW Kansas Area Agency on Aging	825,258	573,009	360,373	(9,957)	12,756	6,684	(10,106)	702	-
9106 Post Rock Extension District 1	160,003	111,097	69,870	662	4,789	1,842	(2,311)	256	-

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
9108 City of Bronson	\$ 95,856	\$ 66,557	\$ 41,858	\$ 1,486	\$ 3,942	\$ 2,217	\$ (301)	\$ 449	\$ -
9109 City of Gridley	84,987	59,010	37,112	371	2,603	1,756	541	647	-
9110 City of Inman	414,569	287,852	181,034	3,805	15,313	10,789	(3,387)	777	-
9111 City of New Strawn	162,256	112,661	70,854	6,797	10,662	5,592	(500)	895	-
9113 City of Uniontown	88,367	61,357	38,588	2,871	4,695	1,052	(1,239)	51	-
9114 Erie City Public Library	30,186	20,959	13,181	255	918	(16)	(445)	21	-
9115 Oakley Public Library	90,641	62,935	39,581	2,276	4,827	3,662	(289)	393	-
9116 Oswego Public Library	23,323	16,194	10,184	128	729	358	(187)	32	-
9117 Stanton County Public Library	159,690	110,879	69,733	2,060	6,679	7,597	5,413	2,265	-
9121 Wichita County Extension Council	26,598	18,468	11,615	(302)	415	115	(578)	(112)	-
9122 Jewell County Conservation District	32,731	22,726	14,293	(2,788)	(1,786)	(1,323)	(870)	57	-
9123 Rooks County Conservation District	46,728	32,445	20,405	364	1,447	240	(515)	59	-
9124 Russell County Conservation District	47,897	33,257	20,915	(114)	1,080	342	(290)	91	-
9125 Saline County Conservation District	34,817	24,175	15,204	(523)	495	381	(613)	(24)	-
9126 Hugoton Recreation Commission	193,089	134,069	84,318	158	5,335	3,097	(1,892)	106	-
9127 Hospital Dist No 6 of Harper County	4,515,577	3,135,341	1,971,857	28,288	142,059	51,365	(66,870)	(1,299)	-
9128 Johnson County RWD 7	415,237	288,315	181,325	1,322	12,523	8,567	(2,222)	158	-
9129 Jetmore Housing Authority	42,473	29,491	18,547	(191)	939	495	(303)	119	-
9130 Stanton County Health Care Facility	5,237,553	3,636,637	2,287,129	204,944	326,007	161,844	(1,336)	30,098	-
9131 City of Palco	80,940	56,200	35,345	(2,276)	186	(715)	(5,779)	(1,806)	-
9132 Western Kansas Groundwater Management	186,538	129,521	81,457	(14,641)	(9,717)	(9,303)	(5,675)	(1,279)	-
9134 Tri-Ko Inc	4,694,230	3,259,387	2,049,871	(2,972)	127,398	93,365	(27,223)	10,500	-
9135 Mary Cotton Public Library	50,191	34,850	21,918	78	1,148	(851)	(2,332)	(608)	-
9136 City of Harveyville	57,514	39,934	25,115	(772)	745	(86)	(1,130)	61	-
9137 SE Kansas Regional Juvenile Detention Center	659,122	457,654	287,825	11,976	28,491	13,685	(10,140)	(2,116)	-
9138 City of Greenleaf	59,746	41,484	26,090	1,178	2,760	1,807	(97)	285	-
9139 Kansas Guardianship Program	510,571	354,510	222,956	(139)	14,013	9,728	(4,152)	877	-
9140 City of Pleasanton	473,376	328,684	206,713	(935)	11,889	8,270	912	3,273	-
9141 City of Winchester	121,703	84,503	53,145	49	3,284	1,633	(1,364)	215	-
9142 Wakarusa Township	354,594	246,208	154,844	58	9,153	3,494	(5,222)	(835)	-
9144 N C Kansas Reg Juvenile Deten Facility	790,650	548,979	345,260	14,093	33,935	17,814	(7,768)	(1,248)	-
9145 Developmental Services of NW Kansas Inc	9,346,133	6,489,385	4,081,259	(254,588)	950	(49,072)	(130,827)	19,909	-
9146 Futures Unlimited Inc	3,346,489	2,323,598	1,461,341	(28,948)	54,829	(5,809)	(45,618)	12,707	-
9147 C O F Training Services Inc	5,213,312	3,619,806	2,276,543	33,959	178,467	130,348	(18,542)	21,450	-
9148 NW Local Environmental Protection Group	78,917	54,795	34,461	(2,852)	(613)	(1,031)	(3,068)	(861)	-
9149 Big Lakes Developmental Center Inc	4,817,456	3,344,947	2,103,681	(48,463)	87,124	66,342	(13,053)	31,474	-
9150 Multi Community Diversified Service Inc	3,955,461	2,746,431	1,727,266	(95,958)	17,200	12,856	(50,035)	4,455	-
9151 High Plains Mental Health Center	5,728,369	3,977,430	2,501,457	(86,286)	67,068	(2,021)	(141,162)	(26,427)	-
9152 Arrowhead West Inc	7,013,986	4,870,084	3,062,859	(5,228)	176,213	65,632	(82,783)	12,743	-
9153 Barton County Extension Council	36,277	25,189	15,841	1,062	1,882	714	(340)	52	-

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
9154 NE Kansas Area Agency on Aging Inc	\$ 335,006	\$ 232,607	\$ 146,290	\$ (19,623)	\$ (9,460)	\$ (3,724)	\$ (402)	\$ 1,620	\$ -
9155 City of Onaga	318,880	221,411	139,248	12,576	20,105	11,365	800	1,118	-
9156 Central Rush County Ems	52,006	36,110	22,710	135	1,530	823	(473)	189	-
9157 Tri-Valley Developmental Service Inc	3,745,392	2,600,572	1,635,533	(73,855)	33,971	23,551	(62,152)	(2,386)	-
9158 Wyandotte County Fair Association Inc	-	-	-	(6,206)	(5,838)	(3,039)	-	-	-
9159 Sunflower Extension District 6	93,144	64,674	40,674	(3,759)	(1,306)	(2,650)	(4,131)	(743)	-
9160 Goodland Housing Authority	161,756	112,313	70,635	(2,038)	2,953	4,124	41	697	-
9161 Medicine Lodge Township	111,022	77,087	48,481	(831)	2,582	3,284	704	965	-
9162 NW Kansas Groundwater Mgt Dist 4	336,090	233,361	146,764	(261)	9,510	9,224	11	1,030	-
9163 Coldwater-Wilmore Regional Library	37,153	25,797	16,224	157	710	(1,091)	(257)	79	-
9164 Twin Valley Developmental Services Inc	2,558,301	1,776,328	1,117,156	(46,520)	23,961	5,489	(39,414)	2,371	-
9166 Scott County Extension Council	22,989	15,962	10,039	(2,220)	(1,593)	(1,801)	(1,751)	(317)	-
9169 Housing Authority City of Iola	350,672	243,485	153,131	(3,223)	6,138	3,170	(3,214)	(155)	-
9170 Plumb Township Wabaunsee Co	29,894	20,756	13,054	215	1,033	803	51	126	-
9171 Training & Evaluation Center Hutchinson	4,260,949	2,958,543	1,860,666	(18,716)	96,207	76,928	23,270	20,625	-
9172 Nemaha County Training Center Inc	1,501,215	1,042,352	655,549	(21,386)	20,042	7,560	(25,320)	(155)	-
9173 Sheltered Living Inc	4,339,156	3,012,846	1,894,818	(35,369)	85,931	66,049	(16,987)	16,643	-
9174 Starkey Inc	12,309,991	8,547,307	5,375,513	(5,024)	320,058	159,254	(134,649)	5,521	-
9175 Community Living Opportunities Inc	4,991,874	3,466,053	2,179,846	(506,422)	(346,937)	(272,844)	(285,832)	(58,808)	-
9176 City of Grainfield	33,357	23,161	14,566	(334)	564	198	(782)	(239)	-
9177 City of Cunningham	106,203	73,741	46,377	(2,557)	1,020	3,468	1,370	897	-
9178 City of Greeley	50,567	35,111	22,081	(253)	1,170	883	(257)	245	-
9179 Halstead Public Library	38,634	26,825	16,871	352	1,332	605	(390)	67	-
9181 Colby Recreation Dept	71,490	49,639	31,218	(743)	955	(415)	(850)	65	-
9182 City of Whitewater	155,748	108,142	68,012	(3,831)	874	1,221	(426)	2,108	-
9183 Walnut Creek Extension Dist 2	125,061	86,835	54,612	764	4,038	1,972	(1,681)	14	-
9184 SC Kansas Area Agency on Aging	397,901	276,278	173,755	2,847	12,980	5,056	(4,869)	1,165	-
9185 Rice County Council on Aging	257,778	178,986	112,566	49	6,959	4,751	(1,295)	(172)	-
9186 Kingman County Council on Aging	165,719	115,065	72,366	(5,809)	(1,086)	(1,591)	(4,787)	(892)	-
9187 City of Norcatar	15,082	10,472	6,586	164	552	279	(138)	37	-
9188 Beloit Housing Authority	109,061	75,725	47,625	4,626	7,415	5,464	1,581	701	-
9189 Republic County Historical Society	-	-	-	(2,724)	(2,477)	(984)	-	-	-
9190 Sherman County Conservation District	47,021	32,648	20,533	(514)	764	314	(663)	14	-
9191 Jackson County Conservation District	70,489	48,943	30,781	301	2,180	1,296	(482)	170	-
9192 Johnson County Extension Council	169,328	117,571	73,942	(14,280)	(8,330)	(2,746)	(2,361)	679	-
9193 Yates Center Public Library	33,711	23,407	14,721	173	1,116	838	(181)	88	-
9194 Overbrook Public Library	40,867	28,375	17,846	508	1,866	1,984	(393)	158	-
9195 Franklin County RWD 6	192,192	133,446	83,926	994	6,089	3,511	(1,487)	369	-
9196 Public Wholesale Water Supply 11	255,588	177,465	111,610	4,663	11,732	10,388	4,538	2,599	-
9197 Public Wholesale Water Supply 12	161,505	112,139	70,526	(1,177)	2,678	(1,873)	(6,569)	(1,600)	-

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9198 Pawnee Mental Health Services Inc	\$ 7,820,449	\$ 5,430,043	\$ 3,415,024	\$ (237,517)	\$ (7,031)	\$ 4,798	\$ (139,742)	\$ (4,303)	\$ -
9199 Topeka Association for Retarded Citizens	3,661,218	2,542,126	1,598,776	(126,571)	(19,424)	(6,584)	(47,987)	3,859	-
9200 North Central Regional Planning Commission	902,277	626,486	394,005	488	25,284	17,282	(5,928)	2,082	-
9201 Coffeyville Regional Medical Center Inc	21,841,661	15,165,518	9,537,792	437,072	1,038,138	901,826	335,863	174,971	-
9202 Kansas Public Telecommunications	959,999	666,565	419,211	(38,785)	(10,948)	(11,883)	(22,381)	1,427	-
9204 Elk County Council on Aging	121,431	84,315	53,027	282	3,768	3,322	(1,384)	(701)	-
9205 City of La Harpe	159,190	110,532	69,515	5,854	9,676	6,829	4,250	1,868	-
9206 City of Offerle	41,075	28,520	17,937	(794)	(44)	(1,179)	(170)	(118)	-
9207 Wabaunsee County Extension Council	37,508	26,043	16,379	988	1,856	1,129	676	255	-
9208 Cowley County Council on Aging	177,547	123,278	77,531	1,795	6,939	3,926	(6,247)	(930)	-
9209 McPherson County Council on Aging	98,964	68,715	43,216	146	2,742	1,365	(981)	114	-
9210 Center Twp Reno County	41,096	28,535	17,946	232	1,344	970	117	262	-
9211 RWD 5 Anderson Co	77,519	53,825	33,851	642	2,716	1,797	(316)	140	-
9212 RWD 3 Cowley Co	106,245	73,770	46,395	7,561	9,601	4,605	1,025	596	-
9213 RWD 6 Crawford Co	66,567	46,220	29,068	649	2,451	1,749	(109)	198	-
9214 RWD 1 Woodson Co	134,949	93,701	58,930	(2,273)	1,325	(289)	(3,528)	(793)	-
9215 Kansas Bostwick Irrigation District 2	645,562	448,239	281,903	128	18,072	13,197	(1,339)	3,886	-
9216 Greeley County Library	58,536	40,644	25,561	3,049	4,266	1,615	(776)	(6)	-
9217 Haskell Township Library	59,996	41,658	26,199	949	2,532	1,669	(46)	227	-
9218 City of Kensington	84,362	58,576	36,839	2,500	4,759	3,591	1,298	1,110	-
9219 City of Mound Valley	63,229	43,903	27,611	1,394	3,082	2,261	927	922	-
9220 Kanwaka Township	121,598	84,430	53,099	(561)	2,813	1,885	(1,045)	272	-
9221 Lincoln Township Dickinson County	34,587	24,015	15,104	3,912	4,460	2,207	729	326	-
9222 Doniphan Co Conservation District	44,079	30,606	19,248	214	1,252	581	564	323	-
9224 Gove County Medical Center	6,425,124	4,461,214	2,805,716	(92,843)	87,732	57,871	(69,507)	10,438	-
9225 Bird City Housing Authority	39,135	27,173	17,089	(745)	659	1,327	(1,300)	(515)	-
9226 Scott Recreation Commission	88,930	61,748	38,834	783	2,772	(256)	(2,097)	19	-
9227 Labette Center for Mental Health Service	2,215,243	1,538,129	967,350	13,800	72,621	39,165	(32,198)	(3,547)	-
9228 Cheney Recreation Commission	59,996	41,658	26,199	664	2,158	991	(184)	286	-
9229 Douglass Public Library	32,585	22,625	14,229	288	1,084	424	(246)	32	-
9230 Reno Township	133,093	92,411	58,119	7,288	11,110	10,373	3,783	1,070	-
9231 City of Richmond	113,713	78,955	49,656	(2,685)	311	(1,215)	(4,048)	(1,177)	-
9233 Iroquois Center for Human Development	1,122,985	779,733	490,384	(31,564)	(1,161)	(12,940)	(33,874)	(4,858)	-
9234 Bert Nash Community Mental Health	7,635,475	5,301,608	3,334,250	(27,479)	178,619	94,799	(111,070)	(14,159)	-
9235 City of Elwood	403,429	280,117	176,169	(1,408)	9,090	4,194	(1,879)	1,559	-
9236 City of Elk City	68,424	47,509	29,879	(1,511)	402	70	(836)	279	-
9237 Park Township	38,509	26,738	16,816	762	1,588	229	(538)	16	-
9238 Unified Government of Wyandotte County	74,170,545	51,499,505	32,388,708	(558,615)	1,429,475	725,660	(632,657)	137,876	-
9239 Creative Community Living Inc	-	-	-	(776,435)	(761,637)	(514,195)	(15,094)	-	-
9240 Flint Hills Community Health Center Inc	6,569,919	4,561,752	2,868,945	317,768	487,319	350,716	51,958	27,641	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
9242 University of Kansas Hospital Authority	\$ 47,387,681	\$ 32,903,117	\$ 20,693,198	\$ (1,849,605)	\$ (395,056)	\$ 25,877	\$ (828,294)	\$ (125,706)	\$ -
9243 St Francis Housing Authority	24,678	17,135	10,777	620	1,279	819	(271)	9	-
9244 Horton Housing Authority	130,068	90,311	56,798	932	4,466	3,114	(409)	415	-
9245 Lawrence Housing Authority	2,288,652	1,589,101	999,406	(52,504)	15,685	20,717	(31,642)	(50)	-
9246 Lincoln Housing Authority	76,685	53,245	33,487	(962)	998	(360)	(2,394)	(628)	-
9247 City of Burden	123,079	85,459	53,746	1,685	4,896	2,875	(1,433)	(365)	-
9248 City of Longton	79,522	55,215	34,726	(135)	2,000	1,274	(142)	387	-
9249 City of Westmoreland	162,527	112,849	70,972	1,371	5,646	3,394	246	1,371	-
9250 Consolidated RWD 2	259,969	180,507	113,523	(2,448)	4,638	647	(10,593)	(3,499)	-
9251 Towanda Township	61,164	42,469	26,709	(233)	1,375	541	(830)	18	-
9253 City of Herndon	63,480	44,077	27,720	2,701	4,361	3,612	1,017	(4)	-
9254 Housing Authority of City of Galena	80,273	55,737	35,053	(187)	1,959	880	(1,226)	-	-
9255 Atchison Housing Authority	434,304	301,554	189,651	(759)	11,242	7,731	(3,415)	730	-
9256 Jetmore Public Library	28,830	20,018	12,589	719	1,404	599	(410)	(94)	-
9257 Hays Housing Authority	63,647	44,192	27,793	960	2,676	1,922	(352)	(79)	-
9258 Housing Authority of City of Belleville	103,303	71,728	45,110	(850)	2,129	2,224	480	695	-
9259 Sharon Springs Housing Authority	9,137	6,344	3,990	(1,535)	(1,378)	(1,600)	(1,278)	(611)	-
9260 Haysville Community Library	193,464	134,330	84,482	(5,146)	(34)	(1,458)	(2,061)	637	-
9261 Hamilton County Library	118,949	82,591	51,943	527	3,899	2,521	(2,155)	(31)	-
9262 Ellis Public Library	35,651	24,754	15,568	(202)	777	488	(305)	74	-
9263 Bucklin Public Library	35,568	24,696	15,532	1,322	2,191	1,338	133	140	-
9264 Elkhart Cemetery District	36,152	25,102	15,787	(2,677)	(1,762)	(2,192)	(1,534)	11	-
9265 Ellis Recreation Commission	54,426	37,790	23,767	285	1,727	860	(573)	213	-
9266 Clay County Conservation District	65,566	45,525	28,631	2,367	4,116	3,347	1,828	1,131	-
9267 City of Linn Valley	177,214	123,046	77,385	7,912	12,252	7,351	(81)	671	-
9268 City of Blue Mound	88,659	61,559	38,715	(1,809)	773	1,726	976	121	-
9269 Kansas Workers Risk Cooperative for Counties	469,997	326,337	205,238	763	14,329	12,994	4,080	5,873	-
9270 Manhattan Housing Authority	517,330	359,203	225,907	(22,135)	(6,970)	(4,889)	(10,570)	(1,143)	-
9271 Norton Housing Authority	113,546	78,839	49,583	2,834	5,981	4,405	(255)	523	-
9272 Topeka Housing Authority	2,372,597	1,647,386	1,036,063	(85,472)	(14,857)	2,028	(15,356)	9,557	-
9275 City of Linwood	82,734	57,446	36,128	1,787	3,614	921	(945)	37	-
9276 Lindsborg Community Library	34,421	23,900	15,031	1,184	2,116	1,610	308	264	-
9277 City of North Newton	491,087	340,981	214,447	15,233	28,471	21,253	657	1,011	-
9278 City of Arcadia	99,527	69,106	43,462	(1,659)	696	(1,342)	(1,444)	349	-
9279 Four County Mental Health Center Inc	11,321,141	7,860,711	4,943,703	292,497	583,335	320,761	(174,725)	(24,165)	-
9280 Disability Planning Organization of Kansas Inc	285,878	198,496	124,837	311	9,464	10,965	524	2,660	-
9281 OCCK Inc	8,476,107	5,885,292	3,701,337	(222,681)	26,966	38,108	(142,453)	(11,850)	-
9282 Housing Authority of Kansas City Kansas	6,167,700	4,282,475	2,693,304	(96,663)	74,367	45,391	(56,720)	10,395	-
9283 Hoisington Recreation Commission	48,689	33,807	21,262	(150)	1,278	1,160	(82)	377	-
9284 Cottonwood Inc	7,891,605	5,479,450	3,446,097	(45,005)	176,833	123,813	(88,917)	5,401	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
9285 Johnson Co Fire Dist No 2	\$ 3,464,687	\$ 2,405,667	\$ 1,512,956	\$ 41,689	\$ 134,284	\$ 87,367	\$ (19,649)	\$ 5,998	\$ -
9286 Oskaloosa Public Library	34,421	23,900	15,031	(48)	796	165	(178)	180	-
9287 Basehor Community Library	373,974	259,665	163,306	2,673	12,020	4,707	(4,225)	132	-
9288 City of Gypsum	97,066	67,397	42,387	4,330	6,698	4,482	780	215	-
9289 Greenleaf Housing Authority	25,826	17,932	11,278	1,063	1,624	738	(10)	67	-
9292 Spring Hill Recreation Commission	250,018	173,597	109,178	5,044	11,914	9,389	1,259	1,342	-
9293 RWD 4 Franklin Co	47,646	33,083	20,806	(6,330)	(4,627)	(3,814)	(5,931)	(1,947)	-
9294 Mulvane Public Library	155,101	107,693	67,729	9,481	13,446	10,594	6,394	3,556	-
9295 City of Prescott	71,574	49,697	31,255	1,404	3,373	2,358	(527)	161	-
9296 Anderson County Extension Council	-	-	-	(4,464)	(4,486)	(3,980)	(1,271)	-	-
9297 Thomas Co Economic Development Alliance	67,381	46,785	29,424	(1,367)	754	1,250	(1,185)	(359)	-
9298 Housing Authority of City of Holton	74,453	51,695	32,512	(96)	1,857	636	(1,622)	(280)	-
9299 City of Bentley	117,614	81,664	51,360	(2,618)	1,647	5,021	(1,928)	(1,818)	-
9301 The Center for Counseling & Consultation	3,166,710	2,198,770	1,382,835	(21,685)	58,866	(413)	(79,912)	(14,171)	-
9306 River Valley Extension District 4	284,376	197,453	124,181	556	8,133	5,122	(719)	1,072	-
9307 Public Wholesale Water Supply District 13	218,935	152,015	95,604	4,547	10,049	5,282	(2,214)	(100)	-
9308 Linn County Library District 1	26,452	18,366	11,551	116	850	658	(60)	94	-
9309 Pleasanton Housing Authority	64,273	44,627	28,066	(2,659)	(830)	(800)	(1,089)	145	-
9310 Public Housing Agency of S Hutchinson	192,296	133,519	83,972	(3,431)	2,099	1,742	(3,535)	(994)	-
9311 Housing Authority of the City of Solomon	35,735	24,812	15,605	1,074	1,922	1,065	83	103	-
9313 USD 350 Recreation Commission	45,101	31,316	19,695	(138)	1,101	732	(412)	16	-
9314 Wellington Housing Authority	192,525	133,678	84,072	8	5,116	2,351	(2,701)	109	-
9317 Nippawalla Township	9,951	6,909	4,345	(2,907)	(2,734)	(3,266)	(3,193)	(1,148)	-
9318 Linn County Library District # 5	39,073	27,130	17,062	(3,732)	(2,761)	(3,508)	(3,061)	(461)	-
9320 City of Vermillion	39,636	27,521	17,308	(259)	776	236	(556)	16	-
9321 Public Wholesale Water Supply District # 20	160,525	111,459	70,098	(3,178)	1,421	910	(2,526)	45	-
9322 Thomas County Historical Society	172,290	119,628	75,236	6,007	11,352	11,408	(48)	(1,085)	-
9323 Phillips-Rooks Extension Dist # 5	69,717	48,407	30,444	1,945	3,435	986	(941)	(247)	-
9329 Jefferson County Rural Water Dist No 13	171,393	119,005	74,844	(517)	4,137	2,429	(1,892)	7	-
9330 Rose Hill Recreation Commission	143,002	99,292	62,446	(843)	2,901	776	(2,179)	188	-
9339 Coffey County Conservation District	43,391	30,128	18,948	8	1,172	626	(509)	45	-
9341 Meadowlark Extension District	246,680	171,280	107,720	5,746	12,361	8,587	602	1,808	-
9342 Park City Public Library	80,315	55,766	35,072	2,562	4,807	4,393	1,592	523	-
9347 Auburn Township	93,290	64,775	40,738	11,495	13,322	7,028	(422)	656	-
9350 The Housing Authority of the City of Paola	214,722	149,090	93,764	2,389	8,183	5,570	(621)	810	-
9351 The Housing Authority of the City of Phillipsburg	87,658	60,864	38,278	(1,589)	891	571	(1,192)	22	-
9353 Equus Beds Groundwater Mgmt Dist # 2	257,486	178,783	112,439	2,887	10,259	8,085	(801)	1,525	-
9354 Americus Township Library	19,150	13,297	8,363	184	761	695	(152)	39	-
9360 Southeast Kansasworks Inc	1,130,078	784,657	493,481	102,330	135,569	133,309	55,371	6,896	-
9362 Kansas Power Pool	899,982	624,893	393,003	39,040	61,719	40,545	5,279	5,863	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
9363 Osborne Housing Authority	\$ 72,554	\$ 50,377	\$ 31,683	\$ (224)	\$ 1,546	\$ 50	\$ (1,213)	\$ (64)	\$ -
9365 Newton Housing Authority	299,792	208,158	130,913	(4,252)	4,044	2,168	(3,938)	(16)	-
9366 Lincoln Carnegie Library	34,963	24,276	15,268	1,686	2,533	1,556	78	111	-
9367 City of St George	200,870	139,472	87,716	3,640	8,361	2,701	(2,421)	371	-
9370 Ashland Library	29,330	20,365	12,808	766	1,620	1,325	(181)	28	-
9372 City of Otis	64,439	44,743	28,139	(1,751)	110	300	(497)	61	-
9375 City of Chanute Housing Authority	271,651	188,618	118,624	(4,197)	3,548	2,318	(3,724)	432	-
9382 Coffey County Housing Authority	80,899	56,171	35,327	(785)	1,555	1,293	(847)	132	-
9383 Parsons Housing Authority	182,471	126,696	79,681	(4,635)	854	827	(4,623)	(611)	-
9387 Hoxie Housing Authority	64,064	44,482	27,975	3,680	4,956	2,502	1,302	667	-
9403 Strong City Housing Authority	31,625	21,959	13,810	(2,689)	(1,828)	(2,110)	(2,435)	(680)	-
9404 Public Wholesale Water Supply District # 23	264,871	183,910	115,664	1,884	9,082	5,418	(3,491)	124	-
9406 Stockton Recreation Commission	44,955	31,214	19,631	(280)	963	694	(232)	118	-
9407 Unified Greeley County	1,612,717	1,119,772	704,239	1,368	41,677	12,456	(17,289)	2,254	-
9408 Great Plains Development Authority	612,206	425,078	267,337	10,165	23,795	3,637	(13,800)	(3,342)	-
9411 Horsethief Reservoir	83,590	58,040	36,502	(549)	1,899	660	(4,066)	(968)	-
9412 City of Fontana	23,531	16,339	10,276	(1,481)	(872)	(1,087)	(607)	201	-
9414 Valley Township	3,087	2,144	1,348	(4,665)	(4,562)	(3,813)	(937)	166	-
9418 Garden City Housing Authority	205,835	142,919	89,884	370	5,635	2,907	355	1,362	-
9424 Rural Water District # 5	312,622	217,066	136,515	(8,274)	375	(2,096)	(8,394)	(1,119)	-
9425 Oaklawn Improvement District	133,114	92,426	58,128	180	2,265	(3,823)	(1,973)	(597)	-
9427 Twin Creeks Extension District # 9	85,989	59,705	37,549	(453)	2,000	1,719	(428)	201	-
9432 Graves Memorial Public Library	18,399	12,775	8,035	(10)	443	83	(186)	57	-
9434 Pottawatomie Co RWD # 4	103,491	71,858	45,192	3,841	6,657	5,406	221	(402)	-
9436 Neodesha Housing Authority	129,067	89,616	56,361	15,750	19,243	15,920	5,244	1,760	-
9438 Palmyra Township	-	-	-	121	121	(2,250)	(4,757)	-	-
9443 Minneha Township	106,140	73,697	46,349	685	3,505	2,408	216	529	-
9447 Golden Prairie Extension District 12	151,513	105,201	66,162	3,345	7,290	4,348	(2,188)	(674)	-
9448 Frontier Extension District # 11	224,401	155,810	97,991	8,901	15,252	13,262	2,742	1,007	-
9449 Southwind Extension District # 10	121,890	84,633	53,227	2,638	5,773	3,487	(519)	271	-
9451 Montgomery Co RWD # 12	30,603	21,249	13,364	973	1,705	884	(106)	89	-
9455 Coffey County Fire District # 1	106,474	73,929	46,495	(159)	2,638	1,349	(471)	467	-
9460 Liberal Housing Authority	224,130	155,622	97,873	(16,786)	(7,839)	2,924	(2,005)	654	-
9468 Salt Creek Township	40,241	27,941	17,572	398	1,367	406	(505)	13	-
9480 Clay Center Housing Authority	198,742	137,994	86,786	11,358	14,596	2,864	(1,712)	342	-
9482 RWD # 1 Washington	191,086	132,679	83,443	11,434	15,096	5,889	(470)	414	-
9484 Lakin Comanche Cemetery District	86,656	60,169	37,841	7,258	8,603	2,793	(370)	234	-
9486 Chisholm Creek Utility Authority	253,627	176,103	110,754	15,272	19,079	2,701	(3,456)	(365)	-
9490 City of Atlanta	39,406	27,361	17,208	2,697	3,392	1,283	352	372	-
9491 Chapman Housing Authority	28,121	19,525	12,280	567	708	(2,003)	(1,482)	(435)	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
9493 Downs Housing Authority	\$ 55,678	\$ 38,659	\$ 24,313	\$ 3,691	\$ 4,539	\$ 893	\$ (446)	\$ 193	\$ -
9494 Garfield Township	39,427	27,376	17,217	3,085	3,653	965	(82)	143	-
9495 Seneca Housing Authority	135,429	94,034	59,139	16,730	18,523	6,144	(3,174)	(349)	-
9497 Beck-Bookman Library	68,027	47,234	29,706	3,418	4,576	795	(735)	76	-
9499 Midway Extension District # 15	65,232	45,293	28,485	8,005	9,291	5,156	(864)	(545)	-
9510 Douglas County Conservation District	106,474	73,929	46,495	12,947	15,829	13,550	4,006	303	-
9515 Northeast Kansas Environmental Services	56,804	39,441	24,805	6,892	8,430	7,426	2,352	(38)	-
9516 Grant Township	114,360	79,404	49,938	13,929	17,024	14,305	4,245	766	-
9518 Hesston Recreation Commission	97,108	67,426	42,405	11,761	14,389	13,407	6,348	726	-
9519 Williamsport Township	86,635	60,154	37,832	10,553	12,897	10,719	2,698	323	-
9520 Clay Center Public Utilities Commission	1,568,053	1,088,761	684,736	191,123	233,559	188,935	30,479	(1,413)	-
9521 Hill City Housing Authority	37,988	26,376	16,588	4,630	5,658	4,725	1,417	320	-
9522 Wellsville Fire District	22,321	15,498	9,747	2,718	3,322	2,756	643	50	-
9529 Butler County Fire District # 3	238,399	165,530	104,104	28,984	35,436	33,028	21,896	7,614	-
9534 Cowley Rural Water District # 5	65,691	45,612	28,686	8,014	9,792	9,128	7,604	3,552	-
Total Local Group	\$ 2,086,092,671	\$ 1,448,455,584	\$ 910,952,542	\$ (3,369,621)	\$ 53,087,008	\$ 32,012,302	\$ (16,387,151)	\$ 4,427,657	\$ -

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
Kansas Police and Firemen Group:									
S246 Fort Hays State University	\$ 1,240,948	\$ 874,743	\$ 568,176	\$ 58,089	\$ 87,592	\$ 50,015	\$ 8,866	\$ 6,236	\$ -
S367 Kansas State University	2,739,620	1,931,154	1,254,352	82,962	159,699	123,342	11,206	7,966	-
S379 Emporia State University	995,332	701,608	455,719	37,098	62,724	43,663	17,635	10,042	-
S385 Pittsburg State University	1,758,697	1,239,702	805,230	42,709	90,959	68,269	16,562	12,170	-
S682 Staff Benefits University of Kansas	4,388,959	3,093,770	2,009,512	133,437	251,081	170,562	11,283	17,890	-
S683 University of Kansas Medical Center	6,551,988	4,618,486	2,999,869	344,136	527,057	446,206	223,236	112,508	-
S715 Wichita State University	3,190,303	2,248,840	1,460,701	100,392	188,084	147,149	42,916	22,860	-
Other state agencies	116,342,570	82,009,694	53,268,179	3,333,964	6,537,845	5,196,087	2,018,393	1,172,181	-
4 Atchison County	2,419,927	1,705,803	1,107,979	181,767	241,672	183,618	123,978	61,387	-
18 Cowley County	3,061,375	2,157,959	1,401,670	46,672	126,690	67,659	(14,746)	8,772	-
20 Dickinson County	2,612,980	1,841,886	1,196,370	80,921	146,493	85,466	9,805	11,714	-
22 Douglas County	16,100,055	11,348,904	7,371,512	43,628	476,469	268,003	(57,803)	44,200	-
25 Ellis County	6,944,985	4,895,509	3,179,805	161,242	341,917	212,026	31,529	39,570	-
28 Ford County	6,865,654	4,839,589	3,143,483	8,723	192,180	86,824	(30,489)	43,251	-
29 Franklin County	7,413,788	5,225,968	3,394,450	138,886	331,716	218,201	30,013	7,859	-
33 Gray County	1,318,231	929,219	603,560	27,608	61,865	35,751	533	6,494	-
37 Harvey County	2,816,251	1,985,171	1,289,438	61,175	133,701	75,393	(8,806)	4,452	-
41 Johnson County	122,465,600	86,325,809	56,071,647	1,014,061	4,430,710	3,255,195	73,263	406,409	-
42 Kearny County	2,518,975	1,775,621	1,153,329	26,149	93,013	50,651	(13,418)	6,445	-
45 Labette County	1,913,448	1,348,786	876,084	32,097	80,635	43,514	2,943	7,218	-
47 Leavenworth County	13,450,808	9,481,454	6,158,537	396,789	746,824	484,733	74,101	66,040	-
56 Miami County	8,649,774	6,097,212	3,960,354	276,436	505,198	359,134	126,884	84,069	-
61 Neosho County	1,936,038	1,364,710	886,427	72,474	116,679	58,988	24,273	16,423	-
66 Ottawa County	273,036	192,463	125,011	34,306	41,558	37,190	30,240	13,728	-
71 Reno County	6,485,322	4,571,493	2,969,346	96,074	266,586	172,334	67,345	59,317	-
77 Russell County	1,005,962	709,101	460,586	(8,184)	16,279	(10,745)	(26,686)	(1,552)	-
80 Sedgwick County	88,536,886	62,409,512	40,537,172	1,313,877	3,679,124	2,312,186	101,298	414,917	-
81 Seward County	3,940,418	2,777,594	1,804,145	85,394	187,490	110,427	7,450	19,823	-
82 Shawnee County	16,892,981	11,907,836	7,734,558	295,321	742,830	493,873	167,537	150,067	-
88 Sumner County	2,824,406	1,990,919	1,293,172	104,704	171,473	85,504	9,415	16,858	-
97 City of Abilene	2,922,642	2,060,166	1,338,150	50,979	128,038	77,478	(2,339)	8,894	-
104 City of Arkansas City	6,820,727	4,807,919	3,122,913	32,838	222,120	171,379	59,328	52,482	-
107 City of Atchison	4,897,953	3,452,559	2,242,559	49,505	179,561	115,316	(25,454)	(20,375)	-
120 City of Chanute	4,511,195	3,179,934	2,065,479	27,228	147,514	83,733	(10,341)	14,550	-
126 City of Coffeyville	6,825,609	4,811,361	3,125,148	82,230	260,434	141,412	(30,063)	8,324	-
130 City of Dodge City	9,310,300	6,562,816	4,262,780	149,099	383,336	174,591	(39,451)	30,676	-
135 City of El Dorado	5,573,991	3,929,097	2,552,087	60,563	220,206	181,221	29,226	31,681	-
141 City of Erie	330,349	232,863	151,253	9,153	16,707	7,438	4,209	3,503	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
142 City of Eudora	\$ 1,623,635	\$ 1,144,498	\$ 743,392	\$ 62,370	\$ 103,794	\$ 69,763	\$ 23,038	\$ 13,434	\$ -
144 City of Fort Scott	3,908,235	2,754,909	1,789,410	110,095	211,809	138,158	37,336	31,925	-
147 City of Garden City	14,417,736	10,163,040	6,601,251	394,228	777,040	540,208	156,148	118,735	-
151 City of Girard	1,025,013	722,530	469,309	5,170	31,197	10,351	(11,351)	(89)	-
160 City of Hays	7,338,541	5,172,926	3,359,997	24,680	219,471	105,097	(43,764)	23,700	-
170 City of Hutchinson	27,319,945	19,257,786	12,508,609	524,660	1,244,716	797,485	142,605	162,240	-
177 City of Junction City	15,408,864	10,861,684	7,055,046	315,144	718,031	414,965	(35,362)	51,372	-
186 City of Lawrence	68,249,347	48,108,857	31,248,394	1,462,247	3,268,828	2,127,482	403,300	462,323	-
187 City of Leavenworth	14,766,738	10,409,050	6,761,044	67,512	455,735	197,904	(137,580)	23,208	-
188 City of Liberal	7,332,714	5,168,819	3,357,329	102,645	296,694	174,396	(21,959)	15,773	-
193 City of Marion	536,853	378,427	245,801	6,781	20,325	10,356	34	1,132	-
208 City of Newton	13,690,026	9,650,078	6,268,065	192,492	549,248	297,108	(44,201)	39,195	-
211 City of Olathe	60,011,781	42,302,210	27,476,772	1,116,648	2,698,734	1,642,505	72,189	292,377	-
214 City of Oswego	527,500	371,834	241,519	8,552	22,413	13,295	540	2,536	-
215 City of Ottawa	7,864,458	5,543,644	3,600,792	176,851	382,603	239,220	13,055	26,281	-
217 City of Paola	2,214,808	1,561,215	1,014,064	23,412	80,638	38,984	(7,777)	8,481	-
218 City of Parsons	4,784,151	3,372,341	2,190,454	40,315	159,237	54,649	(36,665)	5,644	-
221 City of Pittsburg	10,892,707	7,678,252	4,987,294	247,768	541,795	376,391	51,158	55,284	-
235 City of Topeka	98,885,769	69,704,423	45,275,473	1,116,346	3,714,402	2,013,649	(374,847)	265,447	-
240 City of Wakefield	107,615	75,858	49,272	10,799	14,140	14,606	11,277	4,839	-
246 City of Wellington	4,946,845	3,487,023	2,264,944	83,212	211,679	129,260	21,798	23,297	-
248 City of Winfield	7,739,774	5,455,754	3,543,704	117,626	326,667	206,384	(9,023)	32,866	-
297 Clark County	602,002	424,350	275,630	(3,475)	11,846	671	(5,372)	2,686	-
301 Pottawatomie County	3,642,596	2,567,660	1,667,786	81,256	175,533	103,761	(903)	10,271	-
304 City of Augusta	3,451,512	2,432,966	1,580,297	420,027	511,704	411,617	113,027	14,555	-
307 City of Bonner Springs	4,444,995	3,133,270	2,035,169	125,182	239,130	144,633	35,046	39,714	-
314 City of Herington	908,125	640,136	415,791	(362)	24,005	11,693	(4,542)	3,504	-
318 City of Manhattan	12,906,040	9,097,447	5,909,112	303,210	637,284	383,502	52,317	79,658	-
319 City of McPherson	7,067,022	4,981,533	3,235,681	114,957	293,383	156,625	38,284	48,475	-
322 City of Salina	29,148,713	20,546,882	13,345,922	356,816	1,137,553	714,701	58,150	158,764	-
366 City of Concordia	2,159,011	1,521,884	988,517	144,022	191,584	96,919	(7,417)	1,264	-
385 City of Baldwin City	1,603,227	1,130,112	734,048	68,273	108,372	69,106	22,293	15,526	-
393 City of Emporia	12,667,634	8,929,395	5,799,956	107,104	452,498	286,998	(23,021)	49,224	-
395 City of Gardner	5,506,686	3,881,655	2,521,271	240,651	382,217	271,976	96,939	44,558	-
404 City of Rossville	240,162	169,290	109,960	4,802	11,141	7,010	976	1,514	-
406 City of Spring Hill	1,711,747	1,206,608	783,734	49,610	95,230	65,164	5,964	5,597	-
459 City of Shawnee	31,091,256	21,916,178	14,235,328	737,075	1,563,199	1,072,811	262,497	209,700	-
480 City of Lenexa	33,409,222	23,550,108	15,296,623	750,845	1,637,618	1,107,813	259,966	225,816	-
676 City of Mission	4,791,974	3,377,855	2,194,036	67,307	190,379	108,855	23,386	26,753	-
769 City of Roeland Park	2,133,853	1,504,150	976,998	691	59,894	39,256	(13,233)	632	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2017

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2018	2019	2020	2021	2022	Thereafter
1069 City of Merriam	\$ 5,627,659	\$ 3,966,928	\$ 2,576,659	\$ (315,925)	\$ (163,611)	\$ (188,371)	\$ (93,713)	\$ 31,269	\$ -
4087 City of Overbrook	159,793	112,638	73,162	712	4,494	2,073	(520)	(1,973)	-
4126 City of Derby	9,429,623	6,646,926	4,317,412	179,506	427,237	264,229	259	22,910	-
4182 City of Leawood	21,748,202	15,330,273	9,957,551	317,105	893,314	540,207	(35,826)	53,291	-
4254 City of Fairway	1,614,456	1,138,027	739,189	10,640	54,186	31,808	2,215	12,316	-
4279 City of Victoria	373,494	263,275	171,007	12,039	21,636	13,535	2,793	2,862	-
4476 Johnson Co Consolidated Fire Dist No 2	15,747,129	11,100,127	7,209,922	229,859	650,912	410,819	8,361	63,138	-
4583 City of Overland Park	20,041,750	14,127,398	9,176,242	1,896,425	2,381,467	1,720,968	696,222	276,360	-
4612 City of Westwood	1,001,146	705,706	458,381	(24,796)	4,936	8,154	(2,565)	3,445	-
4808 Johnson Co Park & Recreation Dist	3,277,457	2,310,274	1,500,604	113,082	199,398	136,274	26,121	19,759	-
4809 City of Edwardsville	5,006,167	3,528,839	2,292,105	133,168	269,770	193,894	50,572	49,040	-
4810 City of Goddard	1,424,130	1,003,867	652,047	44,772	80,659	52,770	21,502	11,771	-
5242 City of Lansing	2,342,884	1,651,496	1,072,704	39,985	101,320	57,732	(3,969)	8,899	-
5543 City of Lake Quivira	202,964	143,069	92,929	25,115	30,505	27,259	17,683	5,928	-
5553 Riley County Law Enforcement Agency	19,255,170	13,572,939	8,816,101	299,598	806,756	484,870	25,603	91,188	-
5621 Shawnee Heights Fire District	1,779,225	1,254,173	814,629	45,963	92,174	56,557	9,820	13,376	-
5686 City of Park City	2,048,216	1,443,784	937,789	35,277	91,695	69,344	18,326	14,282	-
9085 Johnson Co Fire Dist 1	4,646,815	3,275,533	2,127,574	77,768	206,584	156,434	36,339	32,307	-
9238 Unified Government of Wyandotte County	172,969,635	121,926,021	79,195,239	2,053,605	6,551,717	3,456,919	(405,752)	604,034	-
9247 City of Burden	85,185	60,047	39,002	43	2,179	930	278	249	-
9290 City of Basehor	1,745,459	1,230,371	799,170	37,304	81,813	42,160	(10,264)	2,737	-
9316 City of Andover	5,827,191	4,107,578	2,668,016	189,555	343,389	236,224	56,606	43,036	-
9340 McPherson County Rural Fire Dist # 9	58,564	41,282	26,814	253	1,820	983	(271)	173	-
9364 Leavenworth Co Fire District # 1	1,390,099	979,878	636,465	61,906	98,996	74,902	24,116	11,107	-
9417 Northwest Consolidated Fire District	2,661,327	1,875,965	1,218,505	130,080	192,885	106,452	9,418	9,952	-
9455 Coffey County Fire District # 1	-	-	-	7	(85)	(372)	-	-	-
Total Kansas Police and Firemen Group	\$ 1,330,390,655	\$ 937,790,281	\$ 609,127,754	\$ 24,455,092	\$ 59,791,971	\$ 38,505,871	\$ 4,641,531	\$ 6,958,716	\$ -
Judges Group:									
Employer - State of Kansas	\$ 40,798,057	\$ 23,415,072	\$ 8,361,033	\$ (163,902)	\$ 2,471,282	\$ 1,381,118	\$ 184,595	\$ 732,637	\$ -
Total Pension Plan	\$ 12,415,167,080	\$ 9,128,629,062	\$ 6,358,184,235	\$ (33,037,684)	\$ 257,227,622	\$ 147,862,600	\$ (77,609,688)	\$ 32,586,263	\$ -