

**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, 2019

(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, 2019, 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, 2019 (specified column totals), included in the accompanying schedules of pension amounts by employer and nonemployer of the Plans, 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.

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.

Opinion

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, 2019, 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, 2019, and our report thereon, dated October 30, 2019, expressed an unmodified opinion on those statements.

Other Information

The Supplemental Schedules of Employer Special Funding Allocations – State/School Group, Special Funding Amounts by Employer – State/School Group, Nonemployer Contributions – State/School Group, and Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (by plan group) on pages 93-141 have not been subjected 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 31, 2020, 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 31, 2020

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
State/School Group:				
Special Funding Situation - Subtotal	\$ -	\$ 68,116,365	\$ 68,116,365	10.580402 %
Employer - State of Kansas				
S175 Kansas Housing Resource Corporation	\$ 323,110	\$ -	\$ 323,110	0.050188 %
S176 Kansas Development Finance Authority	116,561	-	116,561	0.018105
S246 Fort Hays State University	896,086	-	896,086	0.139188
S276 Dept of Transportation	12,832,299	-	12,832,299	1.993220
S367 Kansas State University	6,216,698	-	6,216,698	0.965629
S379 Emporia State University	891,786	-	891,786	0.138520
S385 Pittsburg State University	1,143,912	-	1,143,912	0.177682
S450 Kansas Lottery	602,312	-	602,312	0.093556
S561 Kansas Board of Regents	54,792	-	54,792	0.008511
S682 Staff Benefits University of Kansas	4,134,982	-	4,134,982	0.642280
S683 University of Kansas Medical Center	1,670,100	-	1,670,100	0.259414
S715 Wichita State University	1,745,652	-	1,745,652	0.271149
Other state agencies (less KPERS)	97,795,190	-	97,795,190	15.190368
State Subtotal	\$ 128,423,480	\$ -	\$ 128,423,480	19.947810 %
Employer - Others				
4930 North Central Kansas Technical College	\$ 5,694	\$ -	\$ 5,694	0.000884 %
4931 North West Kansas Technical College	3,293	-	3,293	0.000511
5045 Allen County Community College	5,083	-	5,083	0.000790
5046 Coffeyville Community College	-	-	-	-
5047 Garden City Community College	4,500	-	4,500	0.000699
5048 Hutchinson Community College	66,702	-	66,702	0.010361
5049 Kansas City Kansas Community College	108,247	-	108,247	0.016814
5050 Neosho County Community College	4,987	-	4,987	0.000775
5107 Cowley County Community College	21,365	-	21,365	0.003319
5108 Barton County Community College	13,808	-	13,808	0.002145
5109 Butler County Community College	48,060	-	48,060	0.007465
5110 Colby Community College	16,386	-	16,386	0.002545
5111 Independence Community College	-	-	-	-
5112 Labette Community College	6,760	-	6,760	0.001050
5113 Pratt Community College	10,423	-	10,423	0.001619
5177 Cloud County Community College	22,632	-	22,632	0.003515
5178 Dodge City Community College	35,251	-	35,251	0.005475
5179 Fort Scott Community College	29,838	-	29,838	0.004635
5180 Highland Community College	7,544	-	7,544	0.001172
5404 Seward County Community College	8,258	-	8,258	0.001283
5406 Johnson County Community College	70,033	-	70,033	0.010878
5596 NW Kansas Education Service Center	83,347	-	83,347	0.012946
5600 SC Kansas Special Education Coop	82,485	-	82,485	0.012812
5604 ANW Special Education Coop	59,406	-	59,406	0.009227
5608 Tri County Special Education Coop	14,809	-	14,809	0.002300
5609 Keystone Learning Services	59,794	-	59,794	0.009288
5612 SE Kansas Education Service Center	96,575	-	96,575	0.015001
5624 Reno County Education Coop	36,784	-	36,784	0.005714
5626 High Plains Educational Coop	43,060	-	43,060	0.006688
5634 SW Kansas Coop District 613	75,151	-	75,151	0.011673
5638 East Central Kansas Coop in Education	37,186	-	37,186	0.005776
5655 Brown Co Kansas Special Educ Coop	-	-	-	-
5657 Doniphan County Education Coop	1,286	-	1,286	0.000200

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5671 Marion County Special Education Coop	\$ 25,099	\$ -	\$ 25,099	0.003899 %
5682 Sedgwick Co Area Educ Serv Coop 618	130,055	-	130,055	0.020201
5688 Sumner County Education Services	4,984	-	4,984	0.000774
9034 Three Lakes Educational Cooperative	53,007	-	53,007	0.008233
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	11,258	-	11,258	0.001749
9047 SW Plains Regional Service Center	25,550	-	25,550	0.003969
9053 SW Kansas Educational Consortium	-	-	-	-
9055 South Central Kansas Education Service	54,225	-	54,225	0.008423
9056 Smoky Hill Education Service Center	-	-	-	-
9273 Nc Kansas Sp Ed Coop Interlocal 636	1,541	-	1,541	0.000239
9274 Southeast Kansas Interlocal 637	37,268	-	37,268	0.005789
9303 Wichita Area Technical College	2,658	-	2,658	0.000413
9304 Manhattan Area Technical College	-	-	-	-
9305 Flint Hills Technical College	20,663	-	20,663	0.003210
9395 Salina Area Technical College	3,303	-	3,303	0.000513
9487 Western Kansas Com College Virtual Ed Consortium	12,660	-	12,660	0.001966
9507 Butler Co Special Education Interlocal # 638	59,117	-	59,117	0.009183
4828 USD 202 Turner	3,297,349	-	3,297,349	0.512172
4829 USD 203 Piper	1,608,601	-	1,608,601	0.249861
4871 USD 205 Bluestem	456,320	-	456,320	0.070879
4882 USD 204 Bonner Springs	2,525,381	-	2,525,381	0.392263
4912 USD 206 Remington-Whitewater	465,239	-	465,239	0.072265
4977 USD 209 Moscow	219,307	-	219,307	0.034065
4978 USD 233 Olathe	28,650,545	-	28,650,545	4.450242
4979 USD 242 Weskan	102,476	-	102,476	0.015917
4980 USD 250 Pittsburg	2,298,189	-	2,298,189	0.356974
4981 USD 253 Emporia	4,903,117	-	4,903,117	0.761593
4982 USD 259 Wichita	48,108,249	-	48,108,249	7.472575
4983 USD 260 Derby	6,038,281	-	6,038,281	0.937916
4984 USD 262 Valley Center	1,971,383	-	1,971,383	0.306212
4985 USD 265 Goddard	4,032,178	-	4,032,178	0.626312
4986 USD 266 Maize	4,603,555	-	4,603,555	0.715063
4987 USD 268 Cheney	613,871	-	613,871	0.095352
4988 USD 290 Ottawa	2,300,020	-	2,300,020	0.357258
4990 USD 314 Brewster	140,097	-	140,097	0.021761
4991 USD 348 Baldwin City	1,025,698	-	1,025,698	0.159320
4992 USD 349 Stafford	242,469	-	242,469	0.037662
4993 USD 352 Goodland	779,588	-	779,588	0.121092
4994 USD 359 Argonia Public Schools	172,781	-	172,781	0.026838
4995 USD 363 Holcomb	770,068	-	770,068	0.119613
4996 USD 371 Montezuma	235,838	-	235,838	0.036632
4997 USD 373 Newton	3,450,533	-	3,450,533	0.535966
4998 USD 376 Sterling	435,545	-	435,545	0.067652
4999 USD 383 Manhattan	6,170,079	-	6,170,079	0.958388
5000 USD 385 Andover	3,742,073	-	3,742,073	0.581250
5001 USD 386 Madison-Virgil	235,904	-	235,904	0.036643
5002 USD 390 Hamilton	89,919	-	89,919	0.013967
5004 USD 394 Rose Hill	1,154,156	-	1,154,156	0.179273
5005 USD 396 Douglass Public Schools	603,167	-	603,167	0.093689
5006 USD 398 Peabody-Burns	251,915	-	251,915	0.039130
5007 USD 399 Paradise	153,613	-	153,613	0.023860
5008 USD 404 Riverton	626,506	-	626,506	0.097314
5010 USD 409 Atchison Public Schools	1,551,828	-	1,551,828	0.241043
5011 USD 420 Osage City	535,856	-	535,856	0.083234
5012 USD 421 Lyndon	344,489	-	344,489	0.053509

See accompanying notes to schedules

(continued)

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5013 USD 443 Dodge City	\$ 6,746,387	\$ -	\$ 6,746,387	1.047905 %
5014 USD 446 Independence	1,512,165	-	1,512,165	0.234882
5015 USD 448 Inman	390,701	-	390,701	0.060687
5016 USD 449 Easton	504,210	-	504,210	0.078318
5017 USD 453 Leavenworth	3,436,441	-	3,436,441	0.533777
5018 USD 456 Marais Des Cygnes Valley	239,764	-	239,764	0.037242
5019 USD 470 Arkansas City	2,293,139	-	2,293,139	0.356189
5020 USD 475 Geary Co	7,355,778	-	7,355,778	1.142561
5021 USD 477 Ingalls	242,126	-	242,126	0.037609
5022 USD 480 Liberal	4,567,722	-	4,567,722	0.709497
5024 USD 215 Lakin	583,094	-	583,094	0.090571
5025 USD 234 Fort Scott	1,661,130	-	1,661,130	0.258021
5026 USD 251 North Lyon	358,470	-	358,470	0.055681
5027 USD 261 Haysville	5,536,929	-	5,536,929	0.860042
5028 USD 267 Renwick	1,363,986	-	1,363,986	0.211866
5029 USD 288 Central Heights	442,518	-	442,518	0.068736
5031 USD 305 Salina	8,830,249	-	8,830,249	1.371588
5032 USD 361 Anthony-Harper	732,554	-	732,554	0.113786
5033 USD 378 Riley Co	531,005	-	531,005	0.082480
5034 USD 403 Otis-Bison	251,885	-	251,885	0.039125
5035 USD 413 Chanute	1,354,557	-	1,354,557	0.210401
5036 USD 415 Hiawatha	744,314	-	744,314	0.115613
5037 USD 418 McPherson	2,639,305	-	2,639,305	0.409959
5038 USD 422 Kiowa County	291,670	-	291,670	0.045305
5039 USD 439 Sedgwick Public Schools	411,814	-	411,814	0.063966
5040 USD 445 Coffeyville	1,289,655	-	1,289,655	0.200320
5041 USD 457 Garden City	6,805,599	-	6,805,599	1.057102
5042 USD 458 Basehor-Linwood	2,053,932	-	2,053,932	0.319034
5043 USD 465 Winfield	3,045,546	-	3,045,546	0.473060
5056 USD 223 Barnes	322,832	-	322,832	0.050145
5057 USD 258 Humboldt	539,593	-	539,593	0.083814
5058 USD 273 Beloit	1,196,550	-	1,196,550	0.185858
5059 USD 284 Chase County	345,821	-	345,821	0.053716
5060 USD 285 Cedar Vale	162,999	-	162,999	0.025318
5061 USD 286 Chautauqua County	311,783	-	311,783	0.048429
5062 USD 287 West Franklin	590,087	-	590,087	0.091657
5063 USD 327 Ellsworth	509,087	-	509,087	0.079076
5064 USD 338 Valley Falls	310,147	-	310,147	0.048175
5065 USD 342 McLouth	385,159	-	385,159	0.059826
5066 USD 380 Vermillion	453,440	-	453,440	0.070432
5067 USD 389 Eureka	695,412	-	695,412	0.108017
5068 USD 417 Council Grove	625,699	-	625,699	0.097189
5069 USD 440 Halstead	618,298	-	618,298	0.096039
5070 USD 464 Tonganoxie	1,494,224	-	1,494,224	0.232095
5072 USD 482 Dighton	212,101	-	212,101	0.032945
5073 USD 487 Herington	381,597	-	381,597	0.059273
5076 USD 217 Rolla	177,290	-	177,290	0.027538
5077 USD 218 Elkhart	461,364	-	461,364	0.071663
5078 USD 226 Meade	385,474	-	385,474	0.059875
5079 USD 235 Uniontown	423,503	-	423,503	0.065782
5080 USD 252 Southern Lyon County	477,096	-	477,096	0.074107
5081 USD 254 Barber County North	411,465	-	411,465	0.063912
5082 USD 269 Palco	122,551	-	122,551	0.019036

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5083 USD 270 Plainville	\$ 300,004	\$ -	\$ 300,004	0.046599 %
5087 USD 281 Hill City	336,061	-	336,061	0.052200
5088 USD 289 Wellsville	599,650	-	599,650	0.093143
5089 USD 298 Lincoln	316,287	-	316,287	0.049128
5090 USD 303 Ness City	232,419	-	232,419	0.036101
5092 USD 321 Kaw Valley	1,236,792	-	1,236,792	0.192109
5093 USD 322 Onaga-Havensville-Wheaton	284,182	-	284,182	0.044142
5095 USD 329 Mill Creek Valley	446,336	-	446,336	0.069329
5096 USD 346 Jayhawk	488,333	-	488,333	0.075852
5098 USD 360 Caldwell	252,227	-	252,227	0.039178
5099 USD 365 Garnett	881,367	-	881,367	0.136901
5100 USD 367 Osawatomie	1,001,608	-	1,001,608	0.155578
5101 USD 372 Silver Lake	672,137	-	672,137	0.104402
5102 USD 379 Clay Center	1,597,206	-	1,597,206	0.248091
5103 USD 382 Pratt	837,553	-	837,553	0.130096
5104 USD 419 Canton-Galva	284,430	-	284,430	0.044180
5105 USD 459 Bucklin	212,857	-	212,857	0.033063
5106 USD 483 Kismet-Plains	713,834	-	713,834	0.110879
5116 USD 210 Hugoton	887,682	-	887,682	0.137882
5117 USD 212 Northern Valley	176,311	-	176,311	0.027386
5118 USD 214 Ulysses	1,243,409	-	1,243,409	0.193137
5119 USD 219 Minneola	269,043	-	269,043	0.041790
5120 USD 231 Gardner Edgerton	6,004,836	-	6,004,836	0.932721
5122 USD 255 South Barber County	235,288	-	235,288	0.036547
5123 USD 256 Marmaton Valley	243,953	-	243,953	0.037893
5125 USD 320 Wamego	1,620,491	-	1,620,491	0.251708
5127 USD 332 Cunningham	208,332	-	208,332	0.032360
5128 USD 335 North Jackson	309,787	-	309,787	0.048119
5129 USD 337 Royal Valley	774,711	-	774,711	0.120335
5130 USD 343 Perry	592,812	-	592,812	0.092081
5131 USD 364 Marysville	813,156	-	813,156	0.126306
5132 USD 368 Paola	3,100,519	-	3,100,519	0.481598
5133 USD 381 Spearville-Windthors	268,732	-	268,732	0.041742
5134 USD 393 Solomon	289,055	-	289,055	0.044898
5135 USD 402 Augusta	1,493,818	-	1,493,818	0.232032
5137 USD 432 Victoria	227,077	-	227,077	0.035271
5138 USD 454 Burlingame Public Schools	220,733	-	220,733	0.034286
5140 USD 463 Udall	293,545	-	293,545	0.045596
5141 USD 467 Wichita County Schools	393,739	-	393,739	0.061159
5142 USD 474 Haviland	91,029	-	91,029	0.014139
5143 USD 211 Norton	576,870	-	576,870	0.089604
5144 USD 216 Deerfield	284,853	-	284,853	0.044246
5145 USD 227 Jetmore	264,129	-	264,129	0.041027
5147 USD 232 De Soto	5,743,516	-	5,743,516	0.892131
5148 USD 239 North Ottawa County	569,634	-	569,634	0.088480
5149 USD 244 Burlington	1,154,643	-	1,154,643	0.179349
5150 USD 257 Iola	972,770	-	972,770	0.151099
5151 USD 274 Oakley	298,217	-	298,217	0.046322
5152 USD 282 West Elk	642,359	-	642,359	0.099777
5153 USD 283 Elk Valley	130,037	-	130,037	0.020198
5154 USD 299 Sylvan Grove	203,558	-	203,558	0.031618
5155 USD 311 Pretty Prairie	232,604	-	232,604	0.036130
5156 USD 315 Colby	679,643	-	679,643	0.105568
5157 USD 326 Logan	150,420	-	150,420	0.023364

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COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/Nonemployer Contributions	Employer Allocated Percentage
5158 USD 331 Kingman-Norwich	\$ 747,761	\$ -	\$ 747,761	0.116148 %
5159 USD 333 Concordia	1,218,525	-	1,218,525	0.189271
5160 USD 347 Kinsley-Offerle	296,531	-	296,531	0.046060
5161 USD 356 Conway Springs	413,423	-	413,423	0.064216
5162 USD 377 Atchison Co Community	411,875	-	411,875	0.063976
5163 USD 395 LaCrosse	282,823	-	282,823	0.043930
5164 USD 412 Hoxie Community Schools	310,049	-	310,049	0.048159
5166 USD 429 Troy	241,134	-	241,134	0.037455
5167 USD 430 South Brown County	557,717	-	557,717	0.086629
5168 USD 431 Hoisington	610,342	-	610,342	0.094803
5171 USD 444 Little River	265,285	-	265,285	0.041206
5172 USD 447 Cherryvale	710,111	-	710,111	0.110300
5173 USD 452 Stanton Co	413,732	-	413,732	0.064264
5174 USD 460 Hesston	588,870	-	588,870	0.091468
5175 USD 462 Central	321,253	-	321,253	0.049900
5176 USD 469 Lansing	2,242,454	-	2,242,454	0.348317
5185 USD 229 Blue Valley	21,067,990	-	21,067,990	3.272456
5186 USD 237 Smith Center	369,454	-	369,454	0.057387
5187 USD 240 Twin Valley	483,746	-	483,746	0.075139
5188 USD 271 Stockton	264,348	-	264,348	0.041061
5189 USD 291 Grinnell	97,520	-	97,520	0.015148
5190 USD 297 St Francis Schools	281,688	-	281,688	0.043754
5191 USD 309 Nickerson	1,017,989	-	1,017,989	0.158123
5192 USD 310 Fairfield	319,196	-	319,196	0.049580
5193 USD 313 Buhler	1,620,039	-	1,620,039	0.251638
5195 USD 323 Rock Creek	716,065	-	716,065	0.111225
5196 USD 341 Oskaloosa	526,163	-	526,163	0.081728
5197 USD 351 Macksville	282,898	-	282,898	0.043942
5198 USD 353 Wellington	1,418,382	-	1,418,382	0.220315
5199 USD 355 Ellinwood	412,629	-	412,629	0.064093
5200 USD 362 Prairie View	911,558	-	911,558	0.141591
5201 USD 369 Burrton	216,111	-	216,111	0.033568
5202 USD 392 Osborne County	242,317	-	242,317	0.037639
5203 USD 400 Smoky Valley	703,201	-	703,201	0.109227
5204 USD 405 Lyons	1,039,738	-	1,039,738	0.161501
5205 USD 408 Marion	444,948	-	444,948	0.069113
5206 USD 410 Durham Hillsboro Lehigh	493,230	-	493,230	0.076613
5207 USD 416 Louisburg	1,053,645	-	1,053,645	0.163661
5208 USD 423 Moundridge	319,251	-	319,251	0.049589
5210 USD 428 Great Bend	3,379,688	-	3,379,688	0.524961
5212 USD 434 Santa Fe Trail	859,020	-	859,020	0.133430
5213 USD 436 Caney Valley	650,235	-	650,235	0.101000
5214 USD 450 Shawnee Heights	3,064,148	-	3,064,148	0.475949
5215 USD 466 Scott Co	732,260	-	732,260	0.113741
5216 USD 473 Chapman	949,887	-	949,887	0.147544
5217 USD 476 Copeland	114,529	-	114,529	0.017790
5218 USD 481 Rural Vista	287,252	-	287,252	0.044618
5219 USD 241 Wallace County Schools	207,130	-	207,130	0.032173
5220 USD 243 Lebo-Waverly	410,119	-	410,119	0.063703
5222 USD 307 Ell-Saline	391,217	-	391,217	0.060767
5223 USD 339 Jefferson County North	376,090	-	376,090	0.058417
5226 USD 272 Waconda	228,291	-	228,291	0.035460
5227 USD 275 Triplains	78,982	-	78,982	0.012268
5228 USD 292 Wheatland	153,807	-	153,807	0.023891

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5229 USD 294 Oberlin	\$ 352,576	\$ -	\$ 352,576	0.054765 %
5230 USD 312 Haven	690,183	-	690,183	0.107205
5231 USD 336 Holton	1,478,266	-	1,478,266	0.229617
5233 USD 437 Auburn-Washburn	5,303,053	-	5,303,053	0.823714
5235 USD 479 Crest	228,807	-	228,807	0.035540
5236 USD 330 Mission Valley	543,268	-	543,268	0.084385
5237 USD 334 Southern Cloud County	229,999	-	229,999	0.035725
5238 USD 387 Altoona-Midway	225,964	-	225,964	0.035099
5239 USD 401 Chase Raymond	156,487	-	156,487	0.024307
5240 USD 494 Syracuse	398,391	-	398,391	0.061881
5241 USD 300 Commanche County	245,348	-	245,348	0.038109
5250 USD 306 SE of Saline	594,526	-	594,526	0.092347
5251 USD 384 Blue Valley	196,387	-	196,387	0.030504
5267 USD 397 Centre	217,956	-	217,956	0.033855
5268 USD 220 Ashland	229,611	-	229,611	0.035665
5270 USD 224 Clifton-Clyde	284,140	-	284,140	0.044135
5271 USD 225 Fowler	161,813	-	161,813	0.025134
5272 USD 230 Spring Hill	3,028,016	-	3,028,016	0.470337
5274 USD 249 Frontenac	714,487	-	714,487	0.110980
5275 USD 263 Mulvane	1,616,493	-	1,616,493	0.251087
5276 USD 264 Clearwater	865,485	-	865,485	0.134434
5278 USD 293 Quinter	223,550	-	223,550	0.034724
5280 USD 308 Hutchinson	4,645,813	-	4,645,813	0.721626
5281 USD 316 Golden Plains	224,958	-	224,958	0.034942
5283 USD 325 Phillipsburg	459,787	-	459,787	0.071418
5284 USD 340 Jefferson West	626,262	-	626,262	0.097276
5285 USD 344 Pleasanton	356,799	-	356,799	0.055421
5286 USD 350 St John-Hudson	278,757	-	278,757	0.043299
5287 USD 357 Belle Plaine	530,189	-	530,189	0.082353
5288 USD 358 Oxford	301,212	-	301,212	0.046787
5289 USD 366 Woodson	353,446	-	353,446	0.054900
5291 USD 374 Sublette	548,811	-	548,811	0.085246
5292 USD 375 Circle	1,424,044	-	1,424,044	0.221194
5293 USD 388 Ellis	350,499	-	350,499	0.054442
5294 USD 407 Russell County	797,526	-	797,526	0.123878
5295 USD 411 Goessel	255,265	-	255,265	0.039650
5296 USD 435 Abilene	1,191,124	-	1,191,124	0.185015
5297 USD 461 Neodesha	614,279	-	614,279	0.095415
5298 USD 468 Healy	77,688	-	77,688	0.012067
5299 USD 471 Dexter	164,646	-	164,646	0.025574
5300 USD 484 Fredonia	569,246	-	569,246	0.088420
5302 USD 489 Hays	3,256,602	-	3,256,602	0.505843
5303 USD 490 El Dorado	1,596,862	-	1,596,862	0.248038
5304 USD 491 Eudora	1,252,607	-	1,252,607	0.194565
5305 USD 492 Flinthills	272,985	-	272,985	0.042402
5306 USD 495 Fort Larned	1,071,526	-	1,071,526	0.166438
5307 USD 496 Pawnee Heights	163,936	-	163,936	0.025464
5308 USD 497 Lawrence	10,253,035	-	10,253,035	1.592587
5309 USD 499 Galena	691,684	-	691,684	0.107438
5310 USD 502 Lewis	98,790	-	98,790	0.015345
5312 USD 345 Seaman	3,643,643	-	3,643,643	0.565961
5313 USD 438 Skyline	285,724	-	285,724	0.044381
5314 USD 501 Topeka Public Schools	14,879,741	-	14,879,741	2.311246
5316 USD 208 Trego County	337,512	-	337,512	0.052425

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5317 USD 246 Arma	\$ 451,147	\$ -	\$ 451,147	0.070076 %
5318 USD 247 Cherokee	495,291	-	495,291	0.076933
5319 USD 248 Girard	727,325	-	727,325	0.112974
5320 USD 426 Pike Valley	213,131	-	213,131	0.033105
5321 USD 498 Valley Heights	397,394	-	397,394	0.061727
5322 USD 504 Oswego	441,307	-	441,307	0.068547
5324 USD 500 Kansas City	24,799,404	-	24,799,404	3.852050
5329 USD 245 Leroy-Gridley	200,212	-	200,212	0.031099
5330 USD 493 Columbus	1,009,826	-	1,009,826	0.156855
5331 USD 503 Parsons	1,230,883	-	1,230,883	0.191191
5332 USD 506 Labette County	1,235,262	-	1,235,262	0.191871
5333 USD 505 Chetopa	382,052	-	382,052	0.059344
5337 USD 207 Fort Leavenworth	1,747,127	-	1,747,127	0.271378
5366 USD 508 Baxter Springs	812,479	-	812,479	0.126201
5367 USD 507 Satanta	330,568	-	330,568	0.051347
5368 USD 101 Erie-St Paul	419,072	-	419,072	0.065094
5405 USD 511 Attica	169,571	-	169,571	0.026339
5409 USD 200 Greeley Co	217,757	-	217,757	0.033824
5410 USD 509 South Haven	194,252	-	194,252	0.030173
5430 USD 512 Shawnee Mission	24,358,219	-	24,358,219	3.783522
5436 USD 102 Cimarron-Ensign	577,925	-	577,925	0.089768
5590 USD 103 Cheylin	132,559	-	132,559	0.020590
5696 Kansas State H S Activities Assoc	230,846	-	230,846	0.035857
9291 USD 105 Rawlins County	304,225	-	304,225	0.047255
9302 USD 106 Western Plains	169,220	-	169,220	0.026285
9332 USD 107 Rock Hills	282,633	-	282,633	0.043901
9333 USD 108 Washington County	304,068	-	304,068	0.047230
9335 USD 109 Republic County	395,464	-	395,464	0.061427
9389 USD 110 Thunder Ridge	237,810	-	237,810	0.036939
9410 USD 111 Doniphan West	321,827	-	321,827	0.049989
9444 USD 114 Riverside	440,004	-	440,004	0.068345
9445 USD 112 Central Plains	528,682	-	528,682	0.082119
9446 USD 113 Prairie Hills	902,033	-	902,033	0.140111
9461 USD 115 Nemaha Central Schools	610,490	-	610,490	0.094826
Other Employers Subtotal	\$ 447,257,644	\$ -	\$ 447,257,644	69.471788 %
Special Funding Situation - State of Kansas Subtotal	\$ -	\$ 68,116,365	\$ 68,116,365	10.580402 %
State Subtotal	\$ 128,423,480	\$ -	\$ 128,423,480	19.947810 %
Total State/School	\$ 575,681,124	\$ 68,116,365	\$ 643,797,489	100.000000 %
Local Group:				
2 Allen County	\$ 371,268	\$ -	\$ 371,268	0.232422 %
3 Anderson County	295,567	-	295,567	0.185032
4 Atchison County	412,914	-	412,914	0.258494
5 Barber County	188,666	-	188,666	0.118109
6 Barton County	694,318	-	694,318	0.434659
7 Bourbon County	286,705	-	286,705	0.179484
8 Brown County	249,713	-	249,713	0.156326
9 Butler County	1,409,147	-	1,409,147	0.882159
10 Chase County	180,829	-	180,829	0.113203
11 Chautauqua County	144,115	-	144,115	0.090219
12 Cherokee County	353,470	-	353,470	0.221280

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
13 Cheyenne County	\$ 145,344	\$ -	\$ 145,344	0.090989 %
14 Clay County	324,816	-	324,816	0.203342
15 Cloud County	318,742	-	318,742	0.199540
16 Coffey County	609,221	-	609,221	0.381386
17 Comanche County	107,991	-	107,991	0.067605
18 Cowley County	449,662	-	449,662	0.281499
19 Crawford County	1,176,824	-	1,176,824	0.736719
20 Dickinson County	446,621	-	446,621	0.279595
21 Doniphan County	219,477	-	219,477	0.137398
22 Douglas County	1,697,301	-	1,697,301	1.062550
23 Edwards County	139,251	-	139,251	0.087174
24 Elk County	136,055	-	136,055	0.085174
25 Ellis County	519,860	-	519,860	0.325444
26 Ellsworth County	227,783	-	227,783	0.142597
27 Finney County	1,235,222	-	1,235,222	0.773278
28 Ford County	710,783	-	710,783	0.444967
29 Franklin County	575,191	-	575,191	0.360083
30 Geary County	842,849	-	842,849	0.527643
31 Gove County	153,016	-	153,016	0.095792
32 Graham County	183,473	-	183,473	0.114858
33 Gray County	176,849	-	176,849	0.110712
34 Greenwood County	190,820	-	190,820	0.119458
35 Hamilton County	141,890	-	141,890	0.088826
36 Harper County	295,935	-	295,935	0.185262
37 Harvey County	531,089	-	531,089	0.332474
38 Jackson County	419,245	-	419,245	0.262457
39 Jefferson County	563,318	-	563,318	0.352650
40 Jewell County	220,446	-	220,446	0.138004
41 Johnson County	12,871,001	-	12,871,001	8.057552
42 Kearny County	180,263	-	180,263	0.112849
43 Kingman County	237,376	-	237,376	0.148603
44 Kiowa County	212,167	-	212,167	0.132821
45 Labette County	298,062	-	298,062	0.186594
46 Lane County	142,299	-	142,299	0.089082
47 Leavenworth County	1,015,621	-	1,015,621	0.635802
48 Lincoln County	191,813	-	191,813	0.120079
49 Linn County	396,891	-	396,891	0.248463
50 Logan County	106,457	-	106,457	0.066645
51 Lyon County	880,963	-	880,963	0.551503
52 McPherson County	674,852	-	674,852	0.422473
53 Marion County	367,943	-	367,943	0.230341
54 Marshall County	292,680	-	292,680	0.183224
55 Meade County	237,766	-	237,766	0.148847
56 Miami County	658,284	-	658,284	0.412101
57 Mitchell County	325,574	-	325,574	0.203817
58 Montgomery County	638,471	-	638,471	0.399698
59 Morris County	189,065	-	189,065	0.118359
60 Nemaha County	302,110	-	302,110	0.189128
61 Neosho County	254,350	-	254,350	0.159229
62 Ness County	158,701	-	158,701	0.099351
63 Norton County	231,023	-	231,023	0.144626
64 Osage County	364,449	-	364,449	0.228154
65 Osborne County	182,659	-	182,659	0.114349
66 Ottawa County	204,788	-	204,788	0.128202

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
67 Pawnee County	\$ 267,565	\$ -	\$ 267,565	0.167502 %
68 Phillips County	252,345	-	252,345	0.157974
69 Pratt County	433,091	-	433,091	0.271125
70 Rawlins County	153,903	-	153,903	0.096347
71 Reno County	1,275,472	-	1,275,472	0.798475
72 Republic County	227,245	-	227,245	0.142261
73 Rice County	282,395	-	282,395	0.176786
74 Riley County	1,041,730	-	1,041,730	0.652147
75 Rooks County	248,964	-	248,964	0.155857
76 Rush County	166,793	-	166,793	0.104416
77 Russell County	260,404	-	260,404	0.163019
78 Saline County	1,214,790	-	1,214,790	0.760487
79 Scott County	152,640	-	152,640	0.095556
80 Sedgwick County	8,604,106	-	8,604,106	5.386370
81 Seward County	642,983	-	642,983	0.402522
82 Shawnee County	3,546,412	-	3,546,412	2.220136
83 Sheridan County	176,726	-	176,726	0.110635
84 Sherman County	286,934	-	286,934	0.179627
85 Smith County	239,917	-	239,917	0.150194
86 Stanton County	193,781	-	193,781	0.121311
87 Stevens County	245,932	-	245,932	0.153959
88 Sumner County	544,638	-	544,638	0.340956
89 Thomas County	277,570	-	277,570	0.173765
90 Wabaunsee County	203,758	-	203,758	0.127557
91 Wallace County	95,253	-	95,253	0.059631
92 Washington County	228,844	-	228,844	0.143262
93 Wichita County	130,709	-	130,709	0.081827
94 Wilson County	232,370	-	232,370	0.145469
95 Woodson County	184,350	-	184,350	0.115407
97 City of Abilene	142,369	-	142,369	0.089126
99 City of Alma	29,898	-	29,898	0.018717
100 City of Alma	5,228	-	5,228	0.003273
102 City of Altoona	6,252	-	6,252	0.003914
103 City of Anthony	125,901	-	125,901	0.078817
104 City of Arkansas City	248,467	-	248,467	0.155546
105 City of Arma	44,563	-	44,563	0.027897
106 City of Ashland	32,889	-	32,889	0.020589
107 City of Atchison	238,573	-	238,573	0.149352
108 City of Attica	28,108	-	28,108	0.017596
109 City of Axtell	9,251	-	9,251	0.005791
110 City of Belle Plaine	35,921	-	35,921	0.022487
111 City of Bucklin	11,290	-	11,290	0.007068
112 City of Buhler	34,930	-	34,930	0.021867
113 City of Burlingame	35,166	-	35,166	0.022015
114 City of Burlington	159,863	-	159,863	0.100078
116 City of Burrton	24,741	-	24,741	0.015488
117 City of Caney	77,627	-	77,627	0.048596
118 City of Cawker City	15,903	-	15,903	0.009956
119 City of Cedar Vale	13,404	-	13,404	0.008391
120 City of Chanute	606,488	-	606,488	0.379676
122 City of Cherryvale	72,828	-	72,828	0.045592
123 City of Chetopa	43,074	-	43,074	0.026965
124 City of Cimarron	54,996	-	54,996	0.034429
125 City of Clay Center	121,080	-	121,080	0.075799
126 City of Coffeyville	478,850	-	478,850	0.299771

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
127 City of Colby	\$ 274,124	\$ -	\$ 274,124	0.171608 %
128 City of Colony	6,806	-	6,806	0.004261
129 City of Council Grove	80,848	-	80,848	0.050613
130 City of Dodge City	565,319	-	565,319	0.353903
133 City of Edna	10,725	-	10,725	0.006714
134 City of Effingham	11,215	-	11,215	0.007021
135 City of El Dorado	362,252	-	362,252	0.226778
137 City of Ellinwood	96,305	-	96,305	0.060289
138 City of Ellis	64,061	-	64,061	0.040104
139 City of Ellsworth	102,586	-	102,586	0.064221
140 City of Enterprise	20,674	-	20,674	0.012942
141 City of Erie	36,202	-	36,202	0.022663
142 City of Eudora	165,266	-	165,266	0.103460
143 City of Florence	16,191	-	16,191	0.010136
144 City of Fort Scott	214,984	-	214,984	0.134585
145 City of Fredonia	92,411	-	92,411	0.057851
146 City of Frontenac	94,809	-	94,809	0.059353
147 City of Garden City	924,528	-	924,528	0.578776
148 City of Garnett	211,909	-	211,909	0.132660
149 City of Gas	13,571	-	13,571	0.008496
150 City of Geneseo	6,594	-	6,594	0.004128
151 City of Girard	76,016	-	76,016	0.047588
152 City of Glasco	11,628	-	11,628	0.007279
153 City of Goodland	201,591	-	201,591	0.126201
155 City of Greensburg	53,965	-	53,965	0.033783
156 City of Grenola	2,336	-	2,336	0.001462
158 City of Hanover	7,435	-	7,435	0.004654
159 City of Harper	44,672	-	44,672	0.027966
160 City of Hays	499,413	-	499,413	0.312644
162 City of Hesston	157,200	-	157,200	0.098411
163 City of Hillsboro	123,521	-	123,521	0.077327
164 City of Hoisington	116,564	-	116,564	0.072972
165 City of Holton	183,239	-	183,239	0.114712
166 City of Holyrood	14,609	-	14,609	0.009146
167 City of Horton	70,027	-	70,027	0.043839
168 City of Hugoton	149,686	-	149,686	0.093707
169 City of Humboldt	80,817	-	80,817	0.050593
170 City of Hutchinson	852,985	-	852,985	0.533988
172 City of Iola	489,104	-	489,104	0.306190
173 City of Jamestown	8,404	-	8,404	0.005261
174 City of Jetmore	33,272	-	33,272	0.020829
176 City of Johnson City	41,252	-	41,252	0.025825
177 City of Junction City	319,579	-	319,579	0.200064
179 City of Kingman	154,736	-	154,736	0.096868
180 City of Kinsley	37,495	-	37,495	0.023473
182 City of La Crosse	40,339	-	40,339	0.025253
184 City of Lakin	58,924	-	58,924	0.036888
185 City of Larned	228,851	-	228,851	0.143266
186 City of Lawrence	2,497,226	-	2,497,226	1.563321
187 City of Leavenworth	548,440	-	548,440	0.343336
188 City of Liberal	587,687	-	587,687	0.367906
189 City of Lindsborg	156,308	-	156,308	0.097852
190 City of Lucas	12,009	-	12,009	0.007518
191 City of Lyons	103,836	-	103,836	0.065004

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

Schedules of Employer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
192 City of Madison	\$ 15,436	\$ -	\$ 15,436	0.009663 %
193 City of Marion	73,594	-	73,594	0.046072
194 City of Marysville	126,027	-	126,027	0.078896
195 City of Mayetta	3,012	-	3,012	0.001886
196 City of McCune	5,818	-	5,818	0.003642
197 City of Meade	70,652	-	70,652	0.044230
198 City of Miltonvale	7,870	-	7,870	0.004927
199 City of Minneapolis	85,973	-	85,973	0.053821
200 City of Minneola	10,087	-	10,087	0.006315
201 City of Montezuma	34,763	-	34,763	0.021762
202 City of Moran	18,705	-	18,705	0.011710
203 City of Morrill	5,573	-	5,573	0.003489
205 City of Mulvane	375,615	-	375,615	0.235144
206 City of Natoma	4,669	-	4,669	0.002923
207 City of Neodesha	183,032	-	183,032	0.114582
208 City of Newton	523,296	-	523,296	0.327595
209 City of Norton	134,242	-	134,242	0.084039
210 City of Oberlin	67,996	-	67,996	0.042567
211 City of Olathe	3,240,244	-	3,240,244	2.028468
212 City of Osage City	128,371	-	128,371	0.080363
213 City of Osawatomie	226,261	-	226,261	0.141645
214 City of Oswego	40,468	-	40,468	0.025334
215 City of Ottawa	532,041	-	532,041	0.333070
216 City of Oxford	30,133	-	30,133	0.018864
217 City of Paola	158,881	-	158,881	0.099463
218 City of Parsons	244,456	-	244,456	0.153035
219 City of Peabody	28,669	-	28,669	0.017947
220 City of Phillipsburg	75,399	-	75,399	0.047202
221 City of Pittsburg	563,808	-	563,808	0.352957
222 City of Pratt	417,390	-	417,390	0.261296
224 City of Riley	13,455	-	13,455	0.008423
225 City of Russell	295,702	-	295,702	0.185116
226 City of Sabetha	156,193	-	156,193	0.097780
228 City of Sedan	26,820	-	26,820	0.016790
229 City of Seneca	69,852	-	69,852	0.043729
230 City of Sharon Springs	24,610	-	24,610	0.015406
231 City of Solomon	22,298	-	22,298	0.013959
232 City of Stafford	50,933	-	50,933	0.031885
233 City of St John	48,248	-	48,248	0.030204
234 City of St Marys	83,081	-	83,081	0.052011
235 City of Topeka	2,766,346	-	2,766,346	1.731797
237 City of Ulysses	176,702	-	176,702	0.110620
239 City of Wakeeney	61,374	-	61,374	0.038422
240 City of Wakefield	7,107	-	7,107	0.004449
242 City of Wamego	172,650	-	172,650	0.108083
243 City of Washington	35,539	-	35,539	0.022248
244 City of Waterville	19,736	-	19,736	0.012355
245 City of Waverly	9,460	-	9,460	0.005922
246 City of Wellington	343,625	-	343,625	0.215117
247 City of Wilson	14,910	-	14,910	0.009334
248 City of Winfield	610,347	-	610,347	0.382091
249 City of Yates Center	33,631	-	33,631	0.021054
252 Mission Twp Brown County	3,556	-	3,556	0.002226
259 William Newton Memorial Hospital	1,336,168	-	1,336,168	0.836472
260 Anthony Public Library	2,150	-	2,150	0.001346

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
261 Arkansas City Public Library	\$ 13,798	\$ -	\$ 13,798	0.008638 %
262 Cherryvale Public Library	3,549	-	3,549	0.002222
263 Clay Center Carnegie Library	6,992	-	6,992	0.004377
264 Dodge City Public Library	55,884	-	55,884	0.034985
266 Emporia Public Library	35,666	-	35,666	0.022328
268 Harper Public Library	1,690	-	1,690	0.001058
269 Hutchinson Public Library	106,582	-	106,582	0.066723
270 Independence Public Library	30,704	-	30,704	0.019221
271 Lawrence Public Library	222,559	-	222,559	0.139327
274 Minneapolis Public Library	2,694	-	2,694	0.001687
275 Newton Public Library	29,304	-	29,304	0.018345
276 Norton Public Library	7,675	-	7,675	0.004805
277 Parsons Public Library	18,878	-	18,878	0.011818
280 Topeka/Shawnee County Public Library	698,981	-	698,981	0.437578
281 Wichita County Library	2,214	-	2,214	0.001386
282 Winfield Public Library	18,893	-	18,893	0.011827
289 Highland Cemetery Dist 9	2,965	-	2,965	0.001856
295 Leavenworth Waterworks Board	170,192	-	170,192	0.106544
297 Clark County	101,079	-	101,079	0.063278
298 Grant Co	294,872	-	294,872	0.184597
299 Decatur County	136,345	-	136,345	0.085355
300 Morton County	167,853	-	167,853	0.105080
301 Pottawatomie County	539,342	-	539,342	0.337641
302 Stafford County	185,093	-	185,093	0.115873
303 Trego County	181,967	-	181,967	0.113916
304 City of Augusta	282,903	-	282,903	0.177104
307 City of Bonner Springs	239,167	-	239,167	0.149724
308 City of Centralia	6,217	-	6,217	0.003892
309 City of Clifton	8,621	-	8,621	0.005397
310 City of Douglass	28,291	-	28,291	0.017711
311 City of Elkhart	45,757	-	45,757	0.028645
314 City of Herington	75,636	-	75,636	0.047350
315 City of Hiawatha	104,024	-	104,024	0.065121
316 City of Independence	441,664	-	441,664	0.276492
317 City of La Cygne	34,963	-	34,963	0.021888
318 City of Manhattan	1,392,799	-	1,392,799	0.871924
319 City of McPherson	791,867	-	791,867	0.495727
320 City of Mount Hope	18,044	-	18,044	0.011296
321 City of St Francis	50,810	-	50,810	0.031808
322 City of Salina	1,271,521	-	1,271,521	0.796002
323 City of Sedgwick	36,529	-	36,529	0.022868
324 City of Stockton	199,283	-	199,283	0.124756
338 Newman Regional Health Center	2,422,102	-	2,422,102	1.516292
341 Pioneer Memorial Library	16,983	-	16,983	0.010632
342 Council Grove Public Library	4,617	-	4,617	0.002890
343 Bradford Memorial Library	22,793	-	22,793	0.014269
345 Fort Scott Public Library	13,071	-	13,071	0.008183
348 Girard Public Library	11,250	-	11,250	0.007043
349 Hillsboro Public Library	4,046	-	4,046	0.002533
350 Jordaen Memorial Library	6,905	-	6,905	0.004323
351 Meade Public Library	4,249	-	4,249	0.002660
352 Ottawa Library	36,843	-	36,843	0.023065
353 Salina Public Library	115,032	-	115,032	0.072013
354 Stockton Public Library	2,787	-	2,787	0.001745
355 Wellington Public Library	8,984	-	8,984	0.005624

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
361 Garden City Recreation Commission	\$ 52,788	\$ -	\$ 52,788	0.033047 %
362 Lawrence/Douglas County Health Dept	178,351	-	178,351	0.111652
366 City of Concordia	125,764	-	125,764	0.078731
367 City of Eureka	52,768	-	52,768	0.033034
368 City of Howard	20,006	-	20,006	0.012524
370 City of Lenora	3,626	-	3,626	0.002270
371 City of Pomona	14,555	-	14,555	0.009112
373 City of Syracuse	38,707	-	38,707	0.024231
374 City of Turon	9,693	-	9,693	0.006068
375 Eudora Twp Douglas County	4,259	-	4,259	0.002666
378 Norton County Hospital	491,716	-	491,716	0.307826
380 Haskell County	254,346	-	254,346	0.159226
381 Hodgeman County	126,655	-	126,655	0.079289
384 City of Arlington	5,456	-	5,456	0.003416
385 City of Baldwin City	149,557	-	149,557	0.093626
387 City of Beloit	247,742	-	247,742	0.155092
388 City of Bennington	7,524	-	7,524	0.004710
389 City of Bird City	8,825	-	8,825	0.005525
391 City of Canton	13,135	-	13,135	0.008223
392 City of Chapman	65,809	-	65,809	0.041198
393 City of Emporia	530,410	-	530,410	0.332049
394 City of Frankfort	12,462	-	12,462	0.007802
395 City of Gardner	619,127	-	619,127	0.387588
397 City of Mankato	26,176	-	26,176	0.016387
398 City of Marquette	12,147	-	12,147	0.007604
399 City of Moline	6,923	-	6,923	0.004334
400 City of Mound City	20,450	-	20,450	0.012802
401 City of Ness City	29,676	-	29,676	0.018578
403 City of Osborne	54,714	-	54,714	0.034252
404 City of Rossville	16,055	-	16,055	0.010051
405 City of Scandia	8,064	-	8,064	0.005048
406 City of Spring Hill	166,552	-	166,552	0.104265
407 City of Sterling	99,696	-	99,696	0.062412
409 City of Valley Falls	27,203	-	27,203	0.017030
411 El Dorado Twp Butler County	8,920	-	8,920	0.005584
417 Palmyra Twp Douglas Co	12,320	-	12,320	0.007713
419 Sumner Regional Medical Center	215,823	-	215,823	0.135110
420 Wilson Medical Center	616,888	-	616,888	0.386186
421 Port Library	6,850	-	6,850	0.004288
422 Goodland Public Library	8,711	-	8,711	0.005453
425 Leavenworth Public Library	54,673	-	54,673	0.034227
427 Wm A Rankin Memorial Library	6,165	-	6,165	0.003859
428 Pratt Public Library	11,382	-	11,382	0.007125
429 Russell Public Library	4,606	-	4,606	0.002883
430 Seneca Free Library	4,335	-	4,335	0.002714
431 City Cowley Co Joint Board of Health	53,543	-	53,543	0.033519
434 City of Mulberry	12,325	-	12,325	0.007716
435 City of Atwood	31,568	-	31,568	0.019762
436 City of Lincoln Center	43,812	-	43,812	0.027427
438 Manhattan Public Library	182,805	-	182,805	0.114440
439 Junction City/Geary Co Health Dept	-	-	-	-
440 City of Little River	13,616	-	13,616	0.008524
442 City of Belleville	79,658	-	79,658	0.049868
443 City of Lyndon	26,024	-	26,024	0.016292
445 City of Smith Center	52,207	-	52,207	0.032683

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/Nonemployer Contributions	Employer Allocated Percentage
451 Belleville Public Library	\$ 8,939	\$ -	\$ 8,939	0.005596 %
452 Chanute Public Library	17,900	-	17,900	0.011206
454 Olathe Public Library	204,811	-	204,811	0.128216
458 City of Leoti	29,807	-	29,807	0.018660
459 City of Shawnee	974,594	-	974,594	0.610118
461 City of Luray	8,321	-	8,321	0.005209
463 City of Strong City	14,793	-	14,793	0.009261
467 Coffeyville Public Library	15,642	-	15,642	0.009792
468 Great Bend Public Library	21,650	-	21,650	0.013553
473 City of Galva	20,726	-	20,726	0.012975
474 City of Oakley	95,988	-	95,988	0.060091
475 City of Udall	25,271	-	25,271	0.015820
478 McPherson Public Library	42,272	-	42,272	0.026463
479 City of Scranton	10,716	-	10,716	0.006708
480 City of Lenexa	1,475,300	-	1,475,300	0.923572
483 Soldier Twp Shawnee County	63,654	-	63,654	0.039849
485 Kingman Carnegie Library	6,381	-	6,381	0.003995
486 Lyons Public Library	3,822	-	3,822	0.002393
488 Paola Free Library	8,433	-	8,433	0.005279
552 Hutchinson Recreation Commission	80,660	-	80,660	0.050495
563 City of Haven	35,350	-	35,350	0.022130
565 Coffey County Extension Council	3,384	-	3,384	0.002118
567 Woodson County Extension Council	-	-	-	-
568 Morrill Free Public Library	10,915	-	10,915	0.006833
569 City of Macksville	10,540	-	10,540	0.006598
573 City of Columbus	93,292	-	93,292	0.058403
574 City of Halstead	111,205	-	111,205	0.069617
578 City of Perry	13,740	-	13,740	0.008602
579 City of Scott City	116,611	-	116,611	0.073001
587 Monument Twp Logan County	2,177	-	2,177	0.001363
605 City of Cheney	72,757	-	72,757	0.045548
606 City of Cottonwood Falls	19,921	-	19,921	0.012471
607 City of Oskaloosa	12,697	-	12,697	0.007949
610 K State Research & Extension Dickinson Co	4,766	-	4,766	0.002984
611 Finney County Extension Council	3,013	-	3,013	0.001886
628 Kaw Valley Drainage Dist	29,476	-	29,476	0.018453
632 City of Altamont	46,540	-	46,540	0.029135
633 City of Bushton	4,674	-	4,674	0.002926
635 Irving Twp Brown County	3,462	-	3,462	0.002167
641 City of Moundridge	80,472	-	80,472	0.050377
648 City of Downs	11,329	-	11,329	0.007092
649 Tecumseh Twp Shawnee County	28,385	-	28,385	0.017770
650 City of Preston	-	-	-	-
656 City of Fowler	7,670	-	7,670	0.004802
666 City of Satanta	16,437	-	16,437	0.010290
676 City of Mission	178,873	-	178,873	0.111979
685 City of Claflin	15,591	-	15,591	0.009760
687 City of Toronto	6,572	-	6,572	0.004114
706 Fowler Residential Care	63,906	-	63,906	0.040007
708 Stafford County Hospital	10,357	-	10,357	0.006484
711 City of Kiowa	41,687	-	41,687	0.026097
714 City of Le Roy	8,671	-	8,671	0.005428
717 City of Troy	31,230	-	31,230	0.019551
727 Stafford Co Cemetery Dist 1	12,359	-	12,359	0.007737
735 City of Coldwater	19,063	-	19,063	0.011934

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
736 City of Hill City	\$ 51,994	\$ -	\$ 51,994	0.032549 %
737 City of Sylvan Grove	4,819	-	4,819	0.003017
738 City of Thayer	4,156	-	4,156	0.002602
748 City of Clearwater	70,881	-	70,881	0.044373
758 McPherson County Extension Council	5,062	-	5,062	0.003169
760 League of Kansas Municipalities	65,800	-	65,800	0.041192
769 City of Roeland Park	70,653	-	70,653	0.044230
770 City of Carbondale	29,385	-	29,385	0.018396
774 City of Americus	8,753	-	8,753	0.005480
776 City of Tonganoxie	163,552	-	163,552	0.102387
779 Kechi Twp Sedgwick County	6,647	-	6,647	0.004161
790 City of Glen Elder	12,799	-	12,799	0.008012
807 City of De Soto	166,569	-	166,569	0.104276
808 City of Hope	4,385	-	4,385	0.002745
812 City of Baxter Springs	98,176	-	98,176	0.061460
813 Little Walnut Twp Butler County	1,293	-	1,293	0.000809
815 City of Delphos	7,074	-	7,074	0.004428
844 Chapman Public Library	188	-	188	0.000118
882 City of Bison	2,196	-	2,196	0.001375
886 City of Lecompton	6,203	-	6,203	0.003883
887 City of Plainville	48,070	-	48,070	0.030093
895 Abilene Free Public Library	19,159	-	19,159	0.011994
907 Emporia Recreation Commission	57,144	-	57,144	0.035773
911 City of Plains	15,433	-	15,433	0.009661
913 Franklin Twp Edwards County	3,317	-	3,317	0.002077
914 Grasshopper Twp Atchison Co	2,067	-	2,067	0.001294
920 Topeka Twp Shawnee County	4,386	-	4,386	0.002746
936 Atchison Public Recreation Commission	16,369	-	16,369	0.010247
937 City of Clyde	9,198	-	9,198	0.005758
938 City of Deerfield	14,165	-	14,165	0.008868
939 City of Eskridge	14,116	-	14,116	0.008837
940 City of Louisburg	148,684	-	148,684	0.093080
953 City of Lewis	8,711	-	8,711	0.005453
957 City of Alta Vista	5,549	-	5,549	0.003474
958 Lyons Recreation Commission	15,563	-	15,563	0.009743
959 Stanton County Recreation Commission	5,614	-	5,614	0.003514
971 Kiowa County Extension Council	2,442	-	2,442	0.001529
978 City of Lebo	18,367	-	18,367	0.011498
982 Graham County Hospital	295,794	-	295,794	0.185174
983 Liberal Memorial Library	27,418	-	27,418	0.017164
1000 Kinsley Library	8,257	-	8,257	0.005169
1019 Frank Carlson Library	5,946	-	5,946	0.003722
1020 Hoisington City Library	3,842	-	3,842	0.002405
1042 Augusta Public Library	13,497	-	13,497	0.008449
1061 Hill Top House Nursing Home	92,948	-	92,948	0.058188
1069 City of Merriam	278,485	-	278,485	0.174338
1072 City of Caldwell	31,808	-	31,808	0.019913
1073 City of Dighton	24,056	-	24,056	0.015060
1074 City of Quinter	22,755	-	22,755	0.014245
1075 City of Ransom	2,740	-	2,740	0.001715
1078 Hiawatha Twp Brown County	3,646	-	3,646	0.002282
1088 Columbus Public Library	5,511	-	5,511	0.003450
1089 Larabee Memorial Library	-	-	-	-
1109 Great Bend Recreation Commission	45,294	-	45,294	0.028355
1111 Seward County Extension Council	2,052	-	2,052	0.001285

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
1114 City of Brewster	\$ 6,931	\$ -	\$ 6,931	0.004339 %
1120 City of Haysville	318,866	-	318,866	0.199618
1121 City of Kanorado	4,760	-	4,760	0.002980
1127 City of St Paul	12,121	-	12,121	0.007588
1130 City of Spearville	15,437	-	15,437	0.009664
1132 City of Wellsville	44,173	-	44,173	0.027653
1134 City of Wetmore	5,936	-	5,936	0.003716
1135 City of Denison	2,380	-	2,380	0.001490
1141 Clay Twp Reno County	7,447	-	7,447	0.004662
1154 Lincoln Twp Edwards County	3,339	-	3,339	0.002090
1172 Valley Center Twp Sedgwick Co	3,494	-	3,494	0.002187
1173 Ashland District Hospital	251,398	-	251,398	0.157381
1178 Lane County Library	2,393	-	2,393	0.001498
1187 Comanche Co Extension Council	2,081	-	2,081	0.001303
1188 Greenwood County Extension Council	-	-	-	-
1189 Meade County Extension Council	2,392	-	2,392	0.001497
1192 Central Kansas District 3 (Extension Co)	15,097	-	15,097	0.009451
1193 Augusta Housing Authority	7,824	-	7,824	0.004898
1194 Junction City Public Housing Authority	18,382	-	18,382	0.011508
1195 Lyons Housing Authority	10,654	-	10,654	0.006670
1196 City of Waterville Housing Authority	1,877	-	1,877	0.001175
4053 City of Hoxie	44,497	-	44,497	0.027856
4055 City of Rolla	8,982	-	8,982	0.005623
4069 Manhattan Twp-Riley County	4,086	-	4,086	0.002558
4080 Leavenworth County Extension Council	3,963	-	3,963	0.002481
4081 Shawnee County Extension Council	7,656	-	7,656	0.004793
4084 City of Andale	23,563	-	23,563	0.014751
4086 City of Nickerson	17,904	-	17,904	0.011208
4087 City of Overbrook	12,465	-	12,465	0.007803
4108 Butler County Extension Council	4,784	-	4,784	0.002995
4109 Salina Saline Co Jt Board of Health	-	-	-	-
4126 City of Derby	514,257	-	514,257	0.321937
4128 City of Medicine Lodge	54,213	-	54,213	0.033939
4131 City of White City	5,718	-	5,718	0.003580
4134 Belpre Twp Edwards County	2,836	-	2,836	0.001775
4152 Menoken Township	7,053	-	7,053	0.004415
4182 City of Leawood	876,959	-	876,959	0.548997
4184 Big Creek Twp Russell County	3,357	-	3,357	0.002102
4195 Wayne Twp Edward County	3,779	-	3,779	0.002366
4198 Wamego Public Library	9,156	-	9,156	0.005732
4201 Reno County Extension Council	5,278	-	5,278	0.003304
4202 Stanton County Extension Council	3,164	-	3,164	0.001981
4203 Edwards County Conservation Dist	1,387	-	1,387	0.000868
4215 City of Ogden	34,707	-	34,707	0.021727
4216 City of Pretty Prairie	10,618	-	10,618	0.006647
4219 City of Severy	4,885	-	4,885	0.003058
4221 Mission Twp Shawnee Co	58,562	-	58,562	0.036661
4228 Johnston Public Library	4,797	-	4,797	0.003003
4236 Sedgwick County Extension Council	15,735	-	15,735	0.009850
4237 Seward County Conservation District	2,892	-	2,892	0.001810
4238 Winfield Recreation Commission	22,314	-	22,314	0.013969
4254 City of Fairway	74,889	-	74,889	0.046882
4258 Center Twp Russell County	6,729	-	6,729	0.004213
4272 Kingman Recreation Commission	8,284	-	8,284	0.005186
4273 Parsons Recreation Commission	16,599	-	16,599	0.010391

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

Schedules of Employer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
4274 Stevens County Extension Council	\$ 3,339	\$ -	\$ 3,339	0.002090 %
4275 City of Hardtner	3,205	-	3,205	0.002006
4276 City of Hartford	6,817	-	6,817	0.004268
4279 City of Victoria	18,779	-	18,779	0.011756
4299 Wilson County Extension Council	-	-	-	-
4305 Elwood Twp Barber County	5,366	-	5,366	0.003359
4312 Graham County Public Library	4,713	-	4,713	0.002950
4316 Brown County Conservation District	3,166	-	3,166	0.001982
4317 Ellsworth County Conservation Dist	3,590	-	3,590	0.002247
4346 Ellsworth County Extension Council	-	-	-	-
4348 Stevens County Conservation Dist	2,401	-	2,401	0.001503
4353 City of Highland	20,626	-	20,626	0.012912
4355 City of Linn	3,325	-	3,325	0.002082
4356 City of Nortonville	8,004	-	8,004	0.005011
4358 City of Potwin	8,909	-	8,909	0.005577
4360 City of Towanda	21,655	-	21,655	0.013557
4362 City of Valley Center	208,248	-	208,248	0.130368
4369 Silver Lake Twp Shawnee Co	-	-	-	-
4372 Horton Public Library	2,607	-	2,607	0.001632
4373 Labette County Conservation Dist	1,818	-	1,818	0.001138
4375 City of McLouth	19,856	-	19,856	0.012430
4385 Geary County Extension Council	5,577	-	5,577	0.003491
4386 City of Mullinville	3,712	-	3,712	0.002324
4388 Bonner Springs City Library	24,187	-	24,187	0.015142
4395 City of Leon	7,755	-	7,755	0.004855
4404 Osage County Conservation District	7,763	-	7,763	0.004860
4419 Kiowa County Library	4,986	-	4,986	0.003121
4432 Attica Hospital District 1	137,757	-	137,757	0.086239
4434 City of Galena	381,804	-	381,804	0.239018
4435 City of South Hutchinson	75,879	-	75,879	0.047502
4454 Logan County Hospital	617,882	-	617,882	0.386808
4458 Hospital Dist 1 of Rice County	583,408	-	583,408	0.365227
4459 Comanche County Conservation Dist	2,142	-	2,142	0.001341
4460 Morton County Extension Council	2,141	-	2,141	0.001340
4467 Wallace Co Conservation Dist	1,851	-	1,851	0.001159
4468 USD 353 Recreation Comm	17,754	-	17,754	0.011114
4476 Johnson Co Consolidated Fire Dist No 2	14,725	-	14,725	0.009218
4480 Riverside Twp Sedgwick County	8,445	-	8,445	0.005287
4484 Brown County Extension Council	2,696	-	2,696	0.001688
4485 Kingman County Extension Council	2,337	-	2,337	0.001463
4490 Lakin Cemetery District 1 & 2	-	-	-	-
4496 City of Colwich	40,489	-	40,489	0.025347
4505 Trego County Conservation Dist	4,771	-	4,771	0.002987
4518 Rush County Conservation Dist	4,474	-	4,474	0.002801
4529 Phillips County Conservation District	4,402	-	4,402	0.002756
4534 Clark County Extension Council	2,290	-	2,290	0.001434
4543 City of Conway Springs	28,848	-	28,848	0.018060
4557 Clark County Conservation District	2,773	-	2,773	0.001736
4558 City of Prairie Village	327,673	-	327,673	0.205131
4561 City of Rexford	2,953	-	2,953	0.001849
4565 Hospital Dist 1 of Dickinson County	1,240,023	-	1,240,023	0.776283
4573 Woodson County Conservation District	2,147	-	2,147	0.001344
4583 City of Overland Park	2,633,588	-	2,633,588	1.648687
4589 Wilson County Conservation Dist	5,837	-	5,837	0.003654
4591 City of Wathena	29,053	-	29,053	0.018188

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
4611 City of Maize	\$ 144,043	\$ -	\$ 144,043	0.090174 %
4612 City of Westwood	43,287	-	43,287	0.027099
4614 Franklin County Conservation Dist	3,888	-	3,888	0.002434
4632 Cowley County Extension Council	2,885	-	2,885	0.001806
4640 Arkansas City Recreation Commission	21,066	-	21,066	0.013188
4646 Coffeyville Recreation Commission	24,205	-	24,205	0.015153
4650 Stafford County Extension Council	2,035	-	2,035	0.001274
4655 Kiowa County Conservation Dist	9,480	-	9,480	0.005935
4797 City of Pawnee Rock	4,062	-	4,062	0.002543
4805 Doniphan County Extension Council	2,270	-	2,270	0.001421
4806 Kearny County Extension Council	2,780	-	2,780	0.001740
4808 Johnson Co Park & Recreation Dist	1,072,125	-	1,072,125	0.671175
4809 City of Edwardsville	59,799	-	59,799	0.037436
4810 City of Goddard	73,332	-	73,332	0.045908
4815 Grant County Library	17,567	-	17,567	0.010997
4817 Russell County Extension Council	-	-	-	-
4822 Kansas Turnpike Authority	1,504,716	-	1,504,716	0.941987
4824 Meade County Conservation Dist	2,377	-	2,377	0.001488
4837 City of Hanston	3,104	-	3,104	0.001943
4838 City of Mission Hills	59,463	-	59,463	0.037225
4848 Harper Hospital Dist 5	-	-	-	-
4850 The Guidance Center	430,012	-	430,012	0.269197
4851 Wyandotte County Extension Council	5,434	-	5,434	0.003402
4853 North Edwards Co Cemetery District	2,841	-	2,841	0.001779
4859 Geary Community Hospital	1,328,384	-	1,328,384	0.831599
4860 Clearwater Public Library	4,672	-	4,672	0.002925
4863 Chanute Recreation & Parks Commission	23,698	-	23,698	0.014835
4867 Greenwood County Conservation Dist	2,441	-	2,441	0.001528
4873 City of Kechi	58,042	-	58,042	0.036336
4878 Stanton County Conservation Dist	1,925	-	1,925	0.001205
4879 Marshall County Extension Council	2,751	-	2,751	0.001722
4880 Marion Co Conservation Dist	9,846	-	9,846	0.006164
4887 Harvey County Extension Council	4,874	-	4,874	0.003051
4889 Haskell County Conservation Dist	2,295	-	2,295	0.001437
4891 Twin Caney Watershed Jt Dist 34	1,181	-	1,181	0.000739
4893 Bourbon County Conservation Dist	6,401	-	6,401	0.004007
4894 Butler County Conservation Dist	7,635	-	7,635	0.004780
4895 Mitchell County Conservation Dist	2,115	-	2,115	0.001324
4896 Morris County Conservation District	8,738	-	8,738	0.005470
4897 Nemaha County Conservation District	5,693	-	5,693	0.003564
4899 Wabaunsee County Conservation District	4,867	-	4,867	0.003047
4900 Washington County Conservation Dist	2,753	-	2,753	0.001723
4911 Marshall County Conservation Dist	8,061	-	8,061	0.005046
4913 Southwest Medical Center	2,051,849	-	2,051,849	1.284505
4914 Cowley Co Conservation District	4,667	-	4,667	0.002922
4917 Osborne County Conservation Dist	2,551	-	2,551	0.001597
4919 Ottawa County Conservation District	2,466	-	2,466	0.001544
4920 Cloud Co Conservation District	2,699	-	2,699	0.001690
4925 Pawnee County Conservation District	3,685	-	3,685	0.002307
4926 Rawlins County Conservation Dist	2,566	-	2,566	0.001606
4927 Republic County Conservation Dist	2,331	-	2,331	0.001459
4928 Smith County Conservation District	2,642	-	2,642	0.001654
4932 Crawford County Conservation Dist	2,844	-	2,844	0.001780
4933 Hodgeman County Conservation Dist	4,457	-	4,457	0.002790
4935 Wyandotte County Conservation District	3,632	-	3,632	0.002274

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
4936 Hays Recreation Commission	\$ 44,049	\$ -	\$ 44,049	0.027576 %
4943 Pottawatomie Wabaunsee Regional Library	22,741	-	22,741	0.014236
4944 Riley County Conservation District	3,833	-	3,833	0.002400
4945 Sumner County Conservation District	2,692	-	2,692	0.001685
4949 Pottawatomie County Extension Council	5,095	-	5,095	0.003190
4951 Chautauqua County Conservation Dist	1,592	-	1,592	0.000997
4953 Central Kansas Mental Health Center	446,899	-	446,899	0.279769
4961 Hamilton County Hospital	72,966	-	72,966	0.045678
4967 Sheridan County Public Library	2,075	-	2,075	0.001299
4969 Leavenworth County Conservation District	-	-	-	-
4970 Linn County Conservation District	3,237	-	3,237	0.002026
4971 Hamilton County Conservation Dist	3,268	-	3,268	0.002046
4972 Pottawatomie County Conservation Dist	9,637	-	9,637	0.006033
4973 City of Sylvania	3,493	-	3,493	0.002187
5051 Lincoln Co Conservation Dist	1,944	-	1,944	0.001217
5052 Sumner County Hospital District 1	153,449	-	153,449	0.096063
5053 Jefferson County Conservation Dist	8,094	-	8,094	0.005067
5225 City of Milford	6,272	-	6,272	0.003926
5242 City of Lansing	188,581	-	188,581	0.118056
5247 Barber County Conservation Dist	3,066	-	3,066	0.001919
5252 City of Grinnell	3,424	-	3,424	0.002144
5257 Ford Co Extension Council	4,342	-	4,342	0.002718
5259 Reno County Conservation Dist	10,885	-	10,885	0.006814
5311 SE Kansas Library System	53,171	-	53,171	0.033286
5327 NW Kansas Library System	24,301	-	24,301	0.015213
5336 Central Kansas Library System	67,496	-	67,496	0.042254
5339 City of Goessel	6,926	-	6,926	0.004336
5349 Salina Airport Authority	72,344	-	72,344	0.045289
5350 Stevens County Library	14,137	-	14,137	0.008850
5352 Atchison County Extension Council	1,574	-	1,574	0.000985
5353 McPherson County Conservation Dist	5,685	-	5,685	0.003559
5354 Atchison Public Library	23,116	-	23,116	0.014471
5355 Strother Field Commission	14,488	-	14,488	0.009070
5356 Scott County Library	7,574	-	7,574	0.004741
5357 Marion County Extension Council	2,847	-	2,847	0.001782
5363 Allen County Conservation District	2,613	-	2,613	0.001636
5369 Ness County Conservation Dist	5,816	-	5,816	0.003641
5371 Southwest Guidance Center	86,536	-	86,536	0.054174
5380 Kearny County Library	7,645	-	7,645	0.004786
5381 Wellsville City Library	5,025	-	5,025	0.003146
5384 Cherokee County Conservation Dist	1,383	-	1,383	0.000866
5389 City of Edgerton	106,293	-	106,293	0.066542
5390 Independence Recreation Commission	22,381	-	22,381	0.014011
5391 Neosho County Conservation District	2,477	-	2,477	0.001551
5408 NE Kansas Library System	49,339	-	49,339	0.030887
5413 Library Dist 1 Miami County	22,585	-	22,585	0.014139
5414 Southwest Kansas Library System	30,199	-	30,199	0.018905
5421 City of Grandview Plaza	55,938	-	55,938	0.035018
5427 Lyon County Conservation District	4,341	-	4,341	0.002718
5433 Riley County Extension Council	12,391	-	12,391	0.007757
5438 City of Holcomb	21,311	-	21,311	0.013341
5440 Newton Recreation Comm	51,134	-	51,134	0.032011
5441 Southeast Kansas Mental Health Center	374,436	-	374,436	0.234406
5446 Saline County/City Building Authority	23,357	-	23,357	0.014622
5454 RWD 2 Miami Co	55,723	-	55,723	0.034884

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5463 City of Leonardville	\$ 6,617	\$ -	\$ 6,617	0.004142 %
5466 Grant County Cemetery District	3,382	-	3,382	0.002117
5470 Pawnee Watershed District 81	11,670	-	11,670	0.007306
5471 City of Walton	6,368	-	6,368	0.003987
5472 Grant County Conservation Dist	2,043	-	2,043	0.001279
5475 North East Animal Control Commission	4,963	-	4,963	0.003107
5478 RWD 3 Miami Co	5,651	-	5,651	0.003538
5479 Wyandotte County Law Library	704	-	704	0.000441
5489 Sumner County Extension Council	2,819	-	2,819	0.001765
5494 Pratt County Conservation Dist	2,762	-	2,762	0.001729
5497 Morton County Library	8,722	-	8,722	0.005460
5498 Kingman County Conservation Dist	6,514	-	6,514	0.004078
5501 Wakarusa Watershed Dist 35	6,051	-	6,051	0.003788
5505 Cherokee County Extension Council	4,928	-	4,928	0.003085
5506 Sek Multi County Health Dept	35,547	-	35,547	0.022253
5508 Hays Public Library	55,430	-	55,430	0.034700
5511 Sabetha Cemetery Association	859	-	859	0.000538
5512 City of Rose Hill	82,410	-	82,410	0.051591
5513 Thomas County Extension Council	2,396	-	2,396	0.001500
5518 Plainville Memorial Library	4,312	-	4,312	0.002699
5520 Rice County Extension Council	2,527	-	2,527	0.001582
5521 Pottawatomie Creek Watershed Dist 90	4,942	-	4,942	0.003094
5523 Elk County Conservation District	1,592	-	1,592	0.000997
5532 Eureka Carnegie Library	4,436	-	4,436	0.002777
5536 NE Kansas Multi County Board of Health	81,815	-	81,815	0.051218
5537 Douglas County Extension Council	12,757	-	12,757	0.007986
5543 City of Lake Quivira	2,981	-	2,981	0.001866
5544 City of Silver Lake	23,426	-	23,426	0.014665
5546 City of Buffalo	2,118	-	2,118	0.001326
5549 South Central Kansas Library System	61,402	-	61,402	0.038439
5551 SE Kansas Regional Planning Commission	13,369	-	13,369	0.008369
5553 Riley County Law Enforcement Agency	427,829	-	427,829	0.267831
5555 Wet Walnut Creek Watershed Jt Dist 58	12,203	-	12,203	0.007639
5556 City of Garden Plain	28,436	-	28,436	0.017802
5561 Barber County Extension Council	2,336	-	2,336	0.001462
5564 City of Hoyt	5,524	-	5,524	0.003458
5570 RWD 9 Leavenworth County	9,304	-	9,304	0.005825
5573 Scott County Conservation District	2,409	-	2,409	0.001508
5585 Miami County Conservation Dist	5,030	-	5,030	0.003149
5586 Linn County Extension Council	-	-	-	-
5598 Wichita County Conservation Dist	2,172	-	2,172	0.001360
5605 Kansas Association of Counties	29,262	-	29,262	0.018319
5606 Labette-Hackberry Crk Watershed Dist 96	3,888	-	3,888	0.002434
5615 Finney Co Conservation District	2,570	-	2,570	0.001609
5617 City of Manter	4,028	-	4,028	0.002522
5620 Dorothy Bramlage Library	48,776	-	48,776	0.030535
5621 Shawnee Heights Fire District	2,364	-	2,364	0.001480
5622 Doniphan Co Rural Fire District 2	11,161	-	11,161	0.006987
5632 Stafford County Conservation Dist	2,403	-	2,403	0.001504
5635 City of Melvern	7,103	-	7,103	0.004447
5636 Geary County Conservation District	2,972	-	2,972	0.001861
5641 Hamilton County Extension Council	-	-	-	-
5642 Stafford Recreation Commission	3,775	-	3,775	0.002363
5643 RWD 3 Marshall Co	5,474	-	5,474	0.003427
5647 Metropolitan Topeka Airport Auth	163,420	-	163,420	0.102305

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

Schedules of Employer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5648 Dickinson Co Conservation Dist	\$ 2,905	\$ -	\$ 2,905	0.001819 %
5649 Burlington Recreation Commission	32,524	-	32,524	0.020361
5654 Harper County Extension Council	2,647	-	2,647	0.001657
5656 RWD 3 Nemaha Co	11,824	-	11,824	0.007402
5661 Kansas Municipal Energy Agency	170,125	-	170,125	0.106502
5662 Atchison County Conservation Dist	5,672	-	5,672	0.003551
5665 Holcomb Recreation Commission	27,761	-	27,761	0.017379
5668 City of Auburn	21,183	-	21,183	0.013261
5674 RWD 1 Consolidated Shawnee Co	14,436	-	14,436	0.009037
5675 Derby Recreation Commission	163,715	-	163,715	0.102489
5676 RWD 2 Mitchell Co	14,452	-	14,452	0.009047
5677 South Central Kansas Reg Medical Center	464,626	-	464,626	0.290867
5680 Ellis County Conservation District	7,456	-	7,456	0.004668
5681 Pratt County Extension Council	3,179	-	3,179	0.001990
5686 City of Park City	132,901	-	132,901	0.083199
5687 City of Bel Aire	156,572	-	156,572	0.098018
5690 Grant County Recreation Comm	41,459	-	41,459	0.025954
5702 City of Meriden	13,954	-	13,954	0.008736
5704 Highland Cemetery	3,887	-	3,887	0.002433
5710 Public Wholesale Water District No 4	20,994	-	20,994	0.013143
5715 Public Wholesale Water Supply Dist 5	13,607	-	13,607	0.008518
5717 Kearny County Conservation District	3,008	-	3,008	0.001883
5724 Marion County Rural Water District 4	6,283	-	6,283	0.003933
5725 Crawford County RWD 2	5,246	-	5,246	0.003284
9000 Topeka Metropolitan Transit Authority	375,450	-	375,450	0.235040
9035 Coffey County Library	51,794	-	51,794	0.032424
9036 Colby Housing Authority	20,704	-	20,704	0.012961
9037 McPherson Recreation Commission	17,945	-	17,945	0.011234
9038 Sedgwick County Conservation District	3,233	-	3,233	0.002024
9039 RWD 1 Jackson Co	12,715	-	12,715	0.007960
9040 RWD 3 Jackson Co	21,090	-	21,090	0.013203
9044 Disability Rights Center of Kansas	96,312	-	96,312	0.060294
9049 Kearny County Council on Aging	6,367	-	6,367	0.003986
9050 USD 208 Recreation Commission	6,090	-	6,090	0.003812
9052 City of Salina Housing Authority	36,569	-	36,569	0.022893
9058 Atwood Public Library	2,271	-	2,271	0.001422
9059 Smoky Hills Public Television	48,340	-	48,340	0.030262
9060 USD 303 Recreation Commission	3,531	-	3,531	0.002210
9061 Consolidated RWD 1	11,155	-	11,155	0.006983
9062 City of Oakley Housing Authority	5,166	-	5,166	0.003234
9063 City of Hutchinson Housing Authority	-	-	-	-
9064 Coffey County Historical Museum	7,321	-	7,321	0.004583
9065 Turner Recreation Commission	22,237	-	22,237	0.013921
9068 Shawnee County Fire District 1	5,361	-	5,361	0.003356
9069 City of Howard Housing Authority	3,217	-	3,217	0.002014
9071 Russell Recreation Commission	6,642	-	6,642	0.004158
9072 City of Russell Housing Authority	10,662	-	10,662	0.006675
9073 City of McFarland	335	-	335	0.000210
9075 Oberlin City Library	1,893	-	1,893	0.001185
9076 Pratt Airport Authority	9,845	-	9,845	0.006163
9078 The Legacy At Park View	-	-	-	-
9079 RWD 1 Elk Co	5,727	-	5,727	0.003585
9080 Ottawa Recreation Commission	26,606	-	26,606	0.016656
9081 Oberlin Housing Authority	4,108	-	4,108	0.002572
9082 Fort Scott Housing Authority	24,459	-	24,459	0.015312

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

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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9084 Goddard Public Library	\$ 3,179	\$ -	\$ 3,179	0.001990 %
9086 SE Kansas Area Agency on Aging	56,158	-	56,158	0.035156
9087 Ulysses Housing Authority	4,543	-	4,543	0.002844
9089 Lakin Recreation Commission	13,436	-	13,436	0.008411
9090 City of Agra	2,138	-	2,138	0.001338
9091 City of Chase	7,637	-	7,637	0.004781
9092 Larned Recreation Comm	4,791	-	4,791	0.002999
9093 City of Scammon	4,508	-	4,508	0.002822
9095 Comanche County Hospital	213,774	-	213,774	0.133827
9096 Rossville Community Library	6,784	-	6,784	0.004247
9097 Edwards County Hospital	367,491	-	367,491	0.230058
9098 Sublette Recreation Commission	8,997	-	8,997	0.005632
9100 City of Weir	5,454	-	5,454	0.003414
9101 Deerfield Recreation Commission	4,508	-	4,508	0.002822
9102 Stanton County Cemetery Board	2,972	-	2,972	0.001861
9103 SW Kansas Area Agency on Aging	60,496	-	60,496	0.037872
9104 Jayhawk Area Agency on Aging	68,908	-	68,908	0.043138
9105 NW Kansas Area Agency on Aging	63,679	-	63,679	0.039865
9106 Post Rock Extension District 1	13,626	-	13,626	0.008530
9108 City of Bronson	7,066	-	7,066	0.004423
9109 City of Gridley	5,799	-	5,799	0.003630
9110 City of Inman	33,175	-	33,175	0.020768
9111 City of New Strawn	10,408	-	10,408	0.006516
9113 City of Uniontown	7,612	-	7,612	0.004765
9114 Erie City Public Library	1,945	-	1,945	0.001218
9115 Oakley Public Library	7,133	-	7,133	0.004465
9116 Oswego Public Library	2,048	-	2,048	0.001282
9117 Stanton County Public Library	8,497	-	8,497	0.005319
9121 Wichita County Extension Council	1,835	-	1,835	0.001149
9122 Jewell County Conservation District	2,389	-	2,389	0.001496
9123 Rooks County Conservation District	7,136	-	7,136	0.004467
9124 Russell County Conservation District	3,774	-	3,774	0.002363
9125 Saline County Conservation District	6,409	-	6,409	0.004012
9126 Hugoton Recreation Commission	14,978	-	14,978	0.009377
9127 Hospital Dist No 6 of Harper County	713,323	-	713,323	0.446557
9128 Johnson County RWD 7	37,094	-	37,094	0.023222
9129 Jetmore Housing Authority	3,114	-	3,114	0.001949
9130 Stanton County Health Care Facility	439,306	-	439,306	0.275016
9131 City of Palco	4,713	-	4,713	0.002950
9132 Western Kansas Groundwater Management	12,712	-	12,712	0.007958
9134 Tri-Ko Inc	339,657	-	339,657	0.212633
9135 Mary Cotton Public Library	3,915	-	3,915	0.002451
9136 City of Harveyville	5,114	-	5,114	0.003201
9137 SE Kansas Regional Juvenile Detention Center	38,977	-	38,977	0.024401
9138 City of Greenleaf	4,688	-	4,688	0.002935
9139 Kansas Guardianship Program	36,931	-	36,931	0.023120
9140 City of Pleasanton	46,335	-	46,335	0.029007
9141 City of Winchester	7,046	-	7,046	0.004411
9142 Wakarusa Township	28,683	-	28,683	0.017956
9144 N C Kansas Reg Juvenile Deten Facility	83,517	-	83,517	0.052284
9145 Developmental Services of NW Kansas Inc	709,888	-	709,888	0.444406
9146 Futures Unlimited Inc	272,279	-	272,279	0.170453
9147 C O F Training Services Inc	425,549	-	425,549	0.266404
9148 NW Local Environmental Protection Group	5,866	-	5,866	0.003672
9149 Big Lakes Developmental Center Inc	379,537	-	379,537	0.237599

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9150 Multi Community Diversified Service Inc	\$ 330,273	\$ -	\$ 330,273	0.206759 %
9151 High Plains Mental Health Center	473,672	-	473,672	0.296530
9152 Arrowhead West Inc	559,347	-	559,347	0.350164
9153 Barton County Extension Council	-	-	-	-
9154 NE Kansas Area Agency on Aging Inc	24,063	-	24,063	0.015064
9155 City of Onaga	23,809	-	23,809	0.014905
9156 Central Rush County Ems	3,132	-	3,132	0.001961
9157 Tri-Valley Developmental Service Inc	263,790	-	263,790	0.165139
9158 Wyandotte County Fair Association Inc	-	-	-	-
9159 Sunflower Extension District 6	7,835	-	7,835	0.004905
9160 Goodland Housing Authority	10,958	-	10,958	0.006860
9161 Medicine Lodge Township	8,273	-	8,273	0.005179
9162 NW Kansas Groundwater Mgt Dist 4	24,150	-	24,150	0.015118
9163 Coldwater-Wilmore Regional Library	2,473	-	2,473	0.001548
9164 Twin Valley Developmental Services Inc	225,782	-	225,782	0.141345
9166 Scott County Extension Council	2,182	-	2,182	0.001366
9169 Housing Authority City of Iola	23,859	-	23,859	0.014936
9170 Plumb Township Wabaunsee Co	2,029	-	2,029	0.001270
9171 Training & Evaluation Center Hutchinson	314,408	-	314,408	0.196827
9172 Nemaha County Training Center Inc	100,837	-	100,837	0.063126
9173 Sheltered Living Inc	350,257	-	350,257	0.219269
9174 Starkey Inc	972,979	-	972,979	0.609107
9175 Community Living Opportunities Inc	151,878	-	151,878	0.095079
9176 City of Grainfield	2,632	-	2,632	0.001648
9177 City of Cunningham	6,550	-	6,550	0.004100
9178 City of Greeley	3,571	-	3,571	0.002236
9179 Halstead Public Library	-	-	-	-
9181 Colby Recreation Dept	3,132	-	3,132	0.001961
9182 City of Whitewater	11,229	-	11,229	0.007030
9183 Walnut Creek Extension Dist 2	9,987	-	9,987	0.006252
9184 SC Kansas Area Agency on Aging	31,454	-	31,454	0.019691
9185 Rice County Council on Aging	21,068	-	21,068	0.013189
9186 Kingman County Council on Aging	12,914	-	12,914	0.008084
9187 City of Norcatar	2,204	-	2,204	0.001380
9188 Beloit Housing Authority	4,069	-	4,069	0.002547
9189 Republic County Historical Society	-	-	-	-
9190 Sherman County Conservation District	3,920	-	3,920	0.002454
9191 Jackson County Conservation District	8,552	-	8,552	0.005354
9192 Johnson County Extension Council	13,911	-	13,911	0.008709
9193 Yates Center Public Library	2,715	-	2,715	0.001700
9194 Overbrook Public Library	3,656	-	3,656	0.002289
9195 Franklin County RWD 6	15,046	-	15,046	0.009419
9196 Public Wholesale Water Supply 11	19,987	-	19,987	0.012512
9197 Public Wholesale Water Supply 12	14,319	-	14,319	0.008964
9198 Pawnee Mental Health Services Inc	621,726	-	621,726	0.389215
9199 Topeka Association for Retarded Citizens	281,023	-	281,023	0.175927
9200 North Central Regional Planning Commission	76,230	-	76,230	0.047722
9201 Coffeyville Regional Medical Center Inc	1,621,311	-	1,621,311	1.014978
9202 Kansas Public Telecommunications	88,094	-	88,094	0.055149
9204 Elk County Council on Aging	5,636	-	5,636	0.003528
9205 City of La Harpe	8,534	-	8,534	0.005342
9206 City of Offerle	3,105	-	3,105	0.001944
9207 Wabaunsee County Extension Council	3,148	-	3,148	0.001971
9208 Cowley County Council on Aging	15,644	-	15,644	0.009794
9209 McPherson County Council on Aging	6,960	-	6,960	0.004357

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9210 Center Twp Reno County	\$ 2,642	\$ -	\$ 2,642	0.001654 %
9211 RWD 5 Anderson Co	7,255	-	7,255	0.004542
9212 RWD 3 Cowley Co	8,055	-	8,055	0.005043
9213 RWD 6 Crawford Co	5,312	-	5,312	0.003325
9214 RWD 1 Woodson Co	11,980	-	11,980	0.007500
9215 Kansas Bostwick Irrigation District 2	44,222	-	44,222	0.027684
9216 Greeley County Library	4,400	-	4,400	0.002755
9217 Haskell Township Library	4,642	-	4,642	0.002906
9218 City of Kensington	6,234	-	6,234	0.003903
9219 City of Mound Valley	4,051	-	4,051	0.002536
9220 Kanwaka Township	10,004	-	10,004	0.006263
9221 Lincoln Township Dickinson County	2,592	-	2,592	0.001623
9222 Doniphan Co Conservation District	3,593	-	3,593	0.002249
9224 Gove County Medical Center	527,868	-	527,868	0.330458
9225 Bird City Housing Authority	3,582	-	3,582	0.002242
9226 Scott Recreation Commission	7,452	-	7,452	0.004665
9227 Labette Center for Mental Health Service	161,048	-	161,048	0.100820
9228 Cheney Recreation Commission	4,720	-	4,720	0.002955
9229 Douglass Public Library	2,508	-	2,508	0.001570
9230 Reno Township	11,311	-	11,311	0.007081
9231 City of Richmond	7,503	-	7,503	0.004697
9233 Iroquois Center for Human Development	103,289	-	103,289	0.064661
9234 Bert Nash Community Mental Health	656,852	-	656,852	0.411205
9235 City of Elwood	34,677	-	34,677	0.021709
9236 City of Elk City	6,343	-	6,343	0.003971
9237 Park Township	3,011	-	3,011	0.001885
9238 Unified Government of Wyandotte County	5,752,937	-	5,752,937	3.601472
9239 Creative Community Living Inc	-	-	-	-
9240 Flint Hills Community Health Center Inc	434,540	-	434,540	0.272032
9242 University of Kansas Hospital Authority	3,097,912	-	3,097,912	1.939365
9243 St Francis Housing Authority	1,884	-	1,884	0.001179
9244 Horton Housing Authority	10,067	-	10,067	0.006302
9245 Lawrence Housing Authority	164,081	-	164,081	0.102719
9246 Lincoln Housing Authority	6,236	-	6,236	0.003904
9247 City of Burden	8,288	-	8,288	0.005188
9248 City of Longton	5,656	-	5,656	0.003541
9249 City of Westmoreland	13,345	-	13,345	0.008354
9250 Consolidated RWD 2	18,654	-	18,654	0.011678
9251 Towanda Township	4,151	-	4,151	0.002599
9253 City of Herndon	3,029	-	3,029	0.001896
9254 Housing Authority of City of Galena	5,293	-	5,293	0.003314
9255 Atchison Housing Authority	34,656	-	34,656	0.021695
9256 Jetmore Public Library	2,246	-	2,246	0.001406
9257 Hays Housing Authority	4,472	-	4,472	0.002800
9258 Housing Authority of City of Belleville	6,509	-	6,509	0.004075
9259 Sharon Springs Housing Authority	1,857	-	1,857	0.001163
9260 Haysville Community Library	17,620	-	17,620	0.011031
9261 Hamilton County Library	8,526	-	8,526	0.005337
9262 Ellis Public Library	2,618	-	2,618	0.001639
9263 Bucklin Public Library	2,742	-	2,742	0.001717
9264 Elkhart Cemetery District	2,654	-	2,654	0.001661
9265 Ellis Recreation Commission	5,102	-	5,102	0.003194
9266 Clay County Conservation District	3,427	-	3,427	0.002145
9267 City of Linn Valley	12,245	-	12,245	0.007666
9268 City of Blue Mound	6,302	-	6,302	0.003945

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9269 Kansas Workers Risk Cooperative for Counties	\$ 57,451	\$ -	\$ 57,451	0.035966 %
9270 Manhattan Housing Authority	34,624	-	34,624	0.021675
9271 Norton Housing Authority	9,161	-	9,161	0.005735
9272 Topeka Housing Authority	189,448	-	189,448	0.118599
9275 City of Linwood	5,481	-	5,481	0.003431
9276 Lindsborg Community Library	2,398	-	2,398	0.001501
9277 City of North Newton	44,911	-	44,911	0.028115
9278 City of Arcadia	8,143	-	8,143	0.005098
9279 Four County Mental Health Center Inc	780,909	-	780,909	0.488867
9280 Disability Planning Organization of Kansas Inc	32,969	-	32,969	0.020639
9281 OCCK Inc	727,067	-	727,067	0.455161
9282 Housing Authority of Kansas City Kansas	428,488	-	428,488	0.268243
9283 Hoisington Recreation Commission	3,778	-	3,778	0.002365
9284 Cottonwood Inc	621,524	-	621,524	0.389088
9285 Johnson Co Fire Dist No 2	5,306	-	5,306	0.003322
9286 Oskaloosa Public Library	2,616	-	2,616	0.001638
9287 Basehor Community Library	28,565	-	28,565	0.017882
9288 City of Gypsum	7,632	-	7,632	0.004778
9289 Greenleaf Housing Authority	1,789	-	1,789	0.001120
9292 Spring Hill Recreation Commission	22,587	-	22,587	0.014140
9293 RWD 4 Franklin Co	4,415	-	4,415	0.002764
9294 Mulvane Public Library	16,062	-	16,062	0.010055
9295 City of Prescott	5,009	-	5,009	0.003136
9296 Anderson County Extension Council	-	-	-	-
9297 Thomas Co Economic Development Alliance	5,480	-	5,480	0.003431
9298 Housing Authority of City of Holton	6,096	-	6,096	0.003816
9299 City of Bentley	9,399	-	9,399	0.005884
9301 The Center for Counseling & Consultation	211,772	-	211,772	0.132574
9306 River Valley Extension District 4	22,963	-	22,963	0.014375
9307 Public Wholesale Water Supply District 13	16,526	-	16,526	0.010346
9308 Linn County Library District 1	2,037	-	2,037	0.001275
9309 Pleasanton Housing Authority	6,116	-	6,116	0.003829
9310 Public Housing Agency of S Hutchinson	16,132	-	16,132	0.010099
9311 Housing Authority of the City of Solomon	2,916	-	2,916	0.001825
9313 USD 350 Recreation Commission	2,226	-	2,226	0.001394
9314 Wellington Housing Authority	14,342	-	14,342	0.008978
9317 Nippawalla Township	1,773	-	1,773	0.001110
9318 Linn County Library District # 5	4,375	-	4,375	0.002739
9320 City of Vermillion	2,911	-	2,911	0.001822
9321 Public Wholesale Water Supply District # 20	12,526	-	12,526	0.007842
9322 Thomas County Historical Society	10,336	-	10,336	0.006471
9323 Phillips-Rooks Extension Dist # 5	5,701	-	5,701	0.003569
9329 Jefferson County Rural Water Dist No 13	12,958	-	12,958	0.008112
9330 Rose Hill Recreation Commission	11,102	-	11,102	0.006950
9339 Coffey County Conservation District	3,547	-	3,547	0.002221
9341 Meadowlark Extension District	18,298	-	18,298	0.011455
9342 Park City Public Library	8,131	-	8,131	0.005090
9347 Auburn Township	7,919	-	7,919	0.004957
9350 The Housing Authority of the City of Paola	17,687	-	17,687	0.011072
9351 The Housing Authority of the City of Phillipsburg	7,478	-	7,478	0.004681
9353 Equus Beds Groundwater Mgmt Dist # 2	18,041	-	18,041	0.011294
9354 Americus Township Library	1,519	-	1,519	0.000951
9360 Southeast Kansasworks Inc	95,559	-	95,559	0.059822
9362 Kansas Power Pool	77,007	-	77,007	0.048208
9363 Osborne Housing Authority	6,176	-	6,176	0.003866

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9365 Newton Housing Authority	\$ 20,641	\$ -	\$ 20,641	0.012922 %
9366 Lincoln Carnegie Library	2,770	-	2,770	0.001734
9367 City of St George	21,679	-	21,679	0.013572
9370 Ashland Library	2,757	-	2,757	0.001726
9372 City of Otis	5,425	-	5,425	0.003396
9375 City of Chanute Housing Authority	19,552	-	19,552	0.012240
9380 Baldwin City Recreation Commission	9,967	-	9,967	0.006240
9381 Barton County Conservation District	1,202	-	1,202	0.000752
9382 Coffey County Housing Authority	6,450	-	6,450	0.004038
9383 Parsons Housing Authority	14,840	-	14,840	0.009290
9387 Hoxie Housing Authority	2,309	-	2,309	0.001445
9403 Strong City Housing Authority	2,454	-	2,454	0.001536
9404 Public Wholesale Water Supply District # 23	21,147	-	21,147	0.013239
9406 Stockton Recreation Commission	3,110	-	3,110	0.001947
9407 Unified Greeley County	122,087	-	122,087	0.076429
9408 Great Plains Development Authority	27,628	-	27,628	0.017296
9411 Horsethief Reservoir	8,056	-	8,056	0.005043
9412 City of Fontana	1,064	-	1,064	0.000666
9414 Valley Township	-	-	-	-
9418 Garden City Housing Authority	14,681	-	14,681	0.009191
9424 Rural Water District # 5	35,096	-	35,096	0.021971
9425 Oaklawn Improvement District	9,971	-	9,971	0.006242
9427 Twin Creeks Extension District # 9	6,375	-	6,375	0.003991
9432 Graves Memorial Public Library	1,355	-	1,355	0.000848
9434 Pottawatomie Co RWD # 4	6,403	-	6,403	0.004008
9436 Neodesha Housing Authority	11,500	-	11,500	0.007199
9438 Palmyra Township	-	-	-	-
9443 Minneha Township	8,062	-	8,062	0.005047
9447 Golden Prairie Extension District 12	13,574	-	13,574	0.008498
9448 Frontier Extension District # 11	15,708	-	15,708	0.009834
9449 Southwind Extension District # 10	11,361	-	11,361	0.007112
9451 Montgomery Co RWD # 12	2,405	-	2,405	0.001506
9455 Coffey County Fire District # 1	8,679	-	8,679	0.005433
9460 Liberal Housing Authority	16,099	-	16,099	0.010078
9463 City of Benton	26,771	-	26,771	0.016759
9468 Salt Creek Township	3,008	-	3,008	0.001883
9480 Clay Center Housing Authority	16,191	-	16,191	0.010136
9482 RWD # 1 Washington	14,190	-	14,190	0.008883
9484 Lakin Comanche Cemetery District	6,688	-	6,688	0.004187
9486 Chisholm Creek Utility Authority	20,888	-	20,888	0.013076
9490 City of Atlanta	1,798	-	1,798	0.001126
9491 Chapman Housing Authority	2,579	-	2,579	0.001615
9493 Downs Housing Authority	3,695	-	3,695	0.002313
9494 Garfield Township	2,786	-	2,786	0.001744
9495 Seneca Housing Authority	7,468	-	7,468	0.004675
9497 Beck-Bookman Library	5,865	-	5,865	0.003672
9499 Midway Extension District # 15	6,929	-	6,929	0.004338
9510 Douglas County Conservation District	8,240	-	8,240	0.005158
9515 Northeast Kansas Environmental Services	5,331	-	5,331	0.003337
9516 Grant Township	8,674	-	8,674	0.005430
9518 Hesston Recreation Commission	7,500	-	7,500	0.004695
9519 Williamsport Township	6,576	-	6,576	0.004117
9520 Clay Center Public Utilities Commission	121,922	-	121,922	0.076326
9521 Hill City Housing Authority	3,029	-	3,029	0.001896
9522 Wellsville Fire District	1,623	-	1,623	0.001016

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9523 Frontenac Housing Authority	\$ 1,711	\$ -	\$ 1,711	0.001071 %
9529 Butler County Fire District # 3	21,162	-	21,162	0.013248
9534 Cowley Rural Water District # 5	16,207	-	16,207	0.010146
9541 Lincoln Library	5,580	-	5,580	0.003493
9544 Cottonwood Extension District	5,455	-	5,455	0.003415
9547 Flint Hills Metropolitan Planning Organization	12,829	-	12,829	0.008031
9556 Clearwater Recreation Commission	2,348	-	2,348	0.001470
9559 Minneapolis Housing Authority	6,062	-	6,062	0.003795
Total Local Group	\$ 159,738,487	\$ -	\$ 159,738,487	100.000000%
Kansas Police and Firemen Group:				
S246 Fort Hays State University	\$ 92,142	\$ -	\$ 92,142	0.081520 %
S367 Kansas State University	215,317	-	215,317	0.190496
S379 Emporia State University	82,408	-	82,408	0.072908
S385 Pittsburg State University	91,334	-	91,334	0.080805
S682 Staff Benefits University of Kansas	331,741	-	331,741	0.293499
S683 University of Kansas Medical Center	621,421	-	621,421	0.549787
S715 Wichita State University	262,816	-	262,816	0.232520
Other state agencies	8,821,757	-	8,821,757	7.804827
4 Atchison County	318,005	-	318,005	0.281347
12 Cherokee County	193,189	-	193,189	0.170919
18 Cowley County	253,870	-	253,870	0.224605
20 Dickinson County	223,444	-	223,444	0.197686
22 Douglas County	1,461,244	-	1,461,244	1.292799
25 Ellis County	570,140	-	570,140	0.504417
28 Ford County	580,161	-	580,161	0.513283
29 Franklin County	642,184	-	642,184	0.568156
33 Gray County	116,719	-	116,719	0.103264
37 Harvey County	265,037	-	265,037	0.234485
39 Jefferson County	187,137	-	187,137	0.165565
41 Johnson County	10,324,345	-	10,324,345	9.134205
42 Kearny County	195,985	-	195,985	0.173393
45 Labette County	149,103	-	149,103	0.131915
47 Leavenworth County	1,255,630	-	1,255,630	1.110887
56 Miami County	734,665	-	734,665	0.649976
61 Neosho County	138,179	-	138,179	0.122250
66 Ottawa County	60,603	-	60,603	0.053617
71 Reno County	475,703	-	475,703	0.420866
72 Republic County	34,339	-	34,339	0.030381
74 Riley County	412,277	-	412,277	0.364752
77 Russell County	93,508	-	93,508	0.082729
80 Sedgwick County	7,266,951	-	7,266,951	6.429252
81 Seward County	313,843	-	313,843	0.277665
82 Shawnee County	1,581,907	-	1,581,907	1.399552
88 Sumner County	231,408	-	231,408	0.204732
97 City of Abilene	239,970	-	239,970	0.212307
104 City of Arkansas City	561,847	-	561,847	0.497080
107 City of Atchison	419,122	-	419,122	0.370808
120 City of Chanute	394,509	-	394,509	0.349032
126 City of Coffeyville	550,220	-	550,220	0.486793
130 City of Dodge City	787,642	-	787,642	0.696846
135 City of El Dorado	450,951	-	450,951	0.398968
141 City of Erie	21,599	-	21,599	0.019109
142 City of Eudora	160,900	-	160,900	0.142352

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
144 City of Fort Scott	\$ 319,855	\$ -	\$ 319,855	0.282984 %
147 City of Garden City	1,174,565	-	1,174,565	1.039167
151 City of Girard	81,892	-	81,892	0.072452
160 City of Hays	656,578	-	656,578	0.580891
170 City of Hutchinson	2,032,221	-	2,032,221	1.797956
177 City of Junction City	1,309,322	-	1,309,322	1.158390
186 City of Lawrence	5,232,406	-	5,232,406	4.629239
187 City of Leavenworth	1,280,732	-	1,280,732	1.133095
188 City of Liberal	649,195	-	649,195	0.574359
193 City of Marion	34,989	-	34,989	0.030956
200 City of Minneola	14,741	-	14,741	0.013042
208 City of Newton	1,161,655	-	1,161,655	1.027745
211 City of Olathe	5,481,040	-	5,481,040	4.849212
214 City of Oswego	42,757	-	42,757	0.037828
215 City of Ottawa	671,246	-	671,246	0.593868
217 City of Paola	182,381	-	182,381	0.161357
218 City of Parsons	403,075	-	403,075	0.356610
221 City of Pittsburg	848,218	-	848,218	0.750439
235 City of Topeka	8,090,206	-	8,090,206	7.157606
240 City of Wakefield	8,295	-	8,295	0.007339
246 City of Wellington	408,655	-	408,655	0.361547
248 City of Winfield	618,677	-	618,677	0.547359
297 Clark County	50,712	-	50,712	0.044866
301 Pottawatomie County	710,272	-	710,272	0.628395
304 City of Augusta	244,727	-	244,727	0.216516
307 City of Bonner Springs	301,440	-	301,440	0.266691
314 City of Herington	78,516	-	78,516	0.069465
318 City of Manhattan	1,042,300	-	1,042,300	0.922149
319 City of McPherson	587,202	-	587,202	0.519512
322 City of Salina	2,344,504	-	2,344,504	2.074241
366 City of Concordia	180,500	-	180,500	0.159693
385 City of Baldwin City	111,115	-	111,115	0.098306
393 City of Emporia	1,108,527	-	1,108,527	0.980741
395 City of Gardner	487,057	-	487,057	0.430911
404 City of Rossville	15,779	-	15,779	0.013960
406 City of Spring Hill	137,711	-	137,711	0.121836
442 City of Belleville	37,255	-	37,255	0.032960
459 City of Shawnee	2,757,933	-	2,757,933	2.440012
480 City of Lenexa	2,821,931	-	2,821,931	2.496632
483 Soldier Twp Shawnee County	41,425	-	41,425	0.036650
641 City of Moundridge	82,820	-	82,820	0.073273
676 City of Mission	403,843	-	403,843	0.357290
769 City of Roeland Park	175,792	-	175,792	0.155528
1069 City of Merriam	459,273	-	459,273	0.406330
4087 City of Overbrook	16,229	-	16,229	0.014358
4126 City of Derby	788,329	-	788,329	0.697454
4182 City of Leawood	1,856,436	-	1,856,436	1.642435
4254 City of Fairway	124,521	-	124,521	0.110167
4279 City of Victoria	31,110	-	31,110	0.027524
4476 Johnson Co Consolidated Fire Dist No 2	1,312,244	-	1,312,244	1.160975
4583 City of Overland Park	2,117,296	-	2,117,296	1.873224
4612 City of Westwood	95,141	-	95,141	0.084174
4808 Johnson Co Park & Recreation Dist	299,026	-	299,026	0.264556
4809 City of Edwardsville	445,783	-	445,783	0.394395

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

Schedules of Employer Allocations
As of and for the year ended June 30, 2019

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
4810 City of Goddard	\$ 149,010	\$ -	\$ 149,010	0.131833 %
5242 City of Lansing	222,322	-	222,322	0.196694
5543 City of Lake Quivira	20,804	-	20,804	0.018406
5553 Riley County Law Enforcement Agency	1,580,990	-	1,580,990	1.398741
5621 Shawnee Heights Fire District	152,458	-	152,458	0.134883
5686 City of Park City	155,885	-	155,885	0.137915
9085 Johnson Co Fire Dist 1	502,673	-	502,673	0.444727
9238 Unified Government of Wyandotte County	14,284,030	-	14,284,030	12.637437
9247 City of Burden	4,823	-	4,823	0.004267
9267 City of Linn Valley	13,422	-	13,422	0.011875
9285 Johnson Co Fire Dist No 2	674,448	-	674,448	0.596701
9290 City of Basehor	159,842	-	159,842	0.141416
9316 City of Andover	533,659	-	533,659	0.472141
9340 McPherson County Rural Fire Dist # 9	4,865	-	4,865	0.004304
9364 Leavenworth Co Fire District # 1	127,872	-	127,872	0.113132
9417 Northwest Consolidated Fire District	287,675	-	287,675	0.254513
9455 Coffey County Fire District # 1	-	-	-	-
Total Kansas Police and Firemen Group	\$ 113,029,500	\$ -	\$ 113,029,500	100.000000 %
Judges Group:				
Employer - State of Kansas				
Total Judges Group	\$ 4,317,888	\$ -	\$ 4,317,888	100.000000 %
Total Pension Plan	\$ 852,766,999	\$ 68,116,365	\$ 920,883,364	

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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	\$ 684,310,339	\$ 5,945,492	\$ 11,373,715	\$ 18,377,821	\$ 12,381,738	\$ 48,078,766	\$ 17,699,169	\$ 251,640	\$ 8,678,400	\$ 26,629,209	\$ 74,489,030	\$ 3,824,051	\$ 78,313,081	\$ -	\$ 78,313,081
Nonspecial Funding Situation															
Employer: State of Kansas															
S175 Kansas Housing Resource Corporation	\$ 3,246,017	\$ 28,202	\$ 53,951	\$ 87,175	\$ 130,211	\$ 299,539	\$ 83,956	\$ 1,194	\$ 305,304	\$ 390,454	\$ 353,338	\$ (36,873)	\$ 316,465	\$ -	\$ 316,465
S176 Kansas Development Finance Authority	1,170,980	10,174	19,462	31,448	48,756	109,840	30,287	431	57,455	88,173	127,464	11,951	139,415	-	139,415
S246 Fort Hays State University	9,002,284	78,215	149,625	241,765	142,033	611,638	232,837	3,310	2,552,082	2,788,229	979,923	(793,331)	186,592	-	186,592
S276 Dept of Transportation	128,915,806	1,120,059	2,142,671	3,462,160	1,740,093	8,464,983	3,334,310	47,406	14,143,178	17,524,894	14,032,834	(5,784,460)	8,248,374	-	8,248,374
S367 Kansas State University	62,454,140	542,620	1,038,031	1,677,267	638,491	3,896,409	1,615,329	22,966	8,541,219	10,179,514	6,798,302	(1,918,590)	4,879,712	-	4,879,712
S379 Emporia State University	8,959,080	77,839	148,906	240,605	23,078	490,428	231,720	3,295	2,306,398	2,541,413	975,220	(822,716)	152,504	-	152,504
S385 Pittsburg State University	11,491,967	99,846	191,005	308,628	151,996	751,475	297,231	4,226	2,584,003	2,885,460	1,250,932	(606,420)	644,512	-	644,512
S450 Kansas Lottery	6,050,936	52,572	100,571	162,504	144,712	460,359	156,503	2,225	126,707	285,435	658,661	38,752	697,413	-	697,413
S561 Kansas Board of Regents	550,467	4,783	9,149	14,783	66,879	95,594	14,237	202	377,736	392,175	59,920	(71,449)	(11,529)	-	(11,529)
S682 Staff Benefits University of Kansas	41,540,846	360,919	690,438	1,115,620	-	2,166,977	1,074,423	15,276	9,283,319	10,373,018	4,521,833	(4,216,863)	304,970	-	304,970
S683 University of Kansas Medical Center	16,778,160	145,774	278,864	450,594	425,088	1,300,320	433,954	6,170	434,330	874,454	1,826,348	(422,292)	1,404,056	-	1,404,056
S715 Wichita State University	17,537,147	152,368	291,480	470,977	295,947	1,210,772	453,585	6,449	6,839,550	7,299,584	1,908,966	(2,129,667)	(220,701)	-	(220,701)
Other state agencies (less KPERs)	982,469,852	8,535,996	16,329,332	26,385,187	13,462,223	64,712,738	25,410,842	361,284	41,744,834	67,516,960	106,944,490	(13,550,835)	93,393,655	115,776	93,509,431
State Subtotal	\$ 1,290,167,682	\$ 11,209,367	\$ 21,443,485	\$ 34,648,713	\$ 17,269,507	\$ 84,571,072	\$ 33,369,214	\$ 474,434	\$ 89,296,115	\$ 123,139,763	\$ 140,438,231	\$ (30,302,793)	\$ 110,135,438	\$ 115,776	\$ 110,251,214
Employer - Others															
4930 North Central Kansas Technical College	\$ 57,175	\$ 497	\$ 950	\$ 1,535	\$ 83,071	\$ 86,053	\$ 1,479	\$ 21	\$ 94,600	\$ 96,100	\$ 6,224	\$ 10,732	\$ 16,956	\$ -	\$ 16,956
4931 North West Kansas Technical College	33,050	287	550	888	31,159	32,884	855	12	118,138	119,005	3,598	(32,991)	(29,393)	-	(29,393)
5045 Allen County Community College	51,095	444	849	1,372	22,580	25,245	1,322	19	121	1,462	5,562	10,317	15,879	-	15,879
5046 Coffeyville Community College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5047 Garden City Community College	45,209	393	752	1,214	38,303	40,662	1,169	17	77,949	79,135	4,921	(20,000)	(15,079)	-	(15,079)
5048 Hutchinson Community College	670,120	5,822	11,137	17,997	206,987	241,943	17,332	246	88,582	106,160	72,944	74,904	147,848	-	147,848
5049 Kansas City Kansas Community College	1,087,482	9,448	18,075	29,205	231,655	288,383	28,127	400	813,545	842,072	118,375	(41,979)	76,396	30,826	107,222
5050 Neosho County Community College	50,125	435	833	1,346	50,736	53,350	1,296	18	222,023	223,337	5,456	(52,711)	(47,255)	-	(47,255)
5107 Cowley County Community College	214,663	1,865	3,568	5,765	100,099	111,297	5,552	79	51,487	57,118	23,367	41,812	65,179	-	65,179
5108 Barton County Community College	138,733	1,205	2,306	3,726	29,940	37,177	3,588	51	15,602	19,241	15,101	(36,893)	(21,792)	-	(21,792)
5109 Butler County Community College	482,815	4,195	8,025	12,966	204,695	229,881	12,488	178	315,573	328,239	52,556	(590)	51,966	-	51,966
5110 Colby Community College	164,603	1,430	2,736	4,421	3,696	12,283	4,257	61	46,271	50,589	17,918	(10,594)	7,324	-	7,324

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
5111 Independence Community College	\$ -	\$ -	\$ -	\$ -	23,114	23,114	\$ -	\$ -	191,090	191,090	\$ -	(75,053)	(75,053)	-	(75,053)
5112 Labette Community College	67,911	590	1,129	1,824	23,643	27,186	1,756	25	-	1,781	7,392	13,351	20,743	-	20,743
5113 Pratt Community College	104,712	910	1,741	2,812	8,803	14,266	2,708	39	30,494	33,241	11,398	(12,626)	(1,228)	-	(1,228)
5177 Cloud County Community College	227,340	1,975	3,778	6,105	141,050	152,908	5,880	84	-	5,964	24,747	39,208	63,955	-	63,955
5178 Dodge City Community College	354,107	3,077	5,885	9,510	136,797	155,269	9,159	130	37,518	46,807	38,546	57,860	96,406	-	96,406
5179 Fort Scott Community College	299,779	2,605	4,982	8,051	141,438	157,076	7,754	110	89,583	97,447	32,632	29,611	62,243	-	62,243
5180 Highland Community College	75,802	659	1,260	2,036	51,612	55,567	1,961	28	78,143	80,132	8,251	4,774	13,025	-	13,025
5404 Seward County Community College	82,981	721	1,380	2,229	55,731	60,061	2,146	31	35,753	37,930	9,033	(17,690)	(8,657)	-	(8,657)
5406 Johnson County Community College	703,558	6,113	11,694	18,895	220,373	257,075	18,197	259	433,293	451,749	76,584	(28,869)	47,715	-	47,715
5596 NW Kansas Education Service Center	837,310	7,275	13,917	22,487	-	43,679	21,656	308	254,919	276,883	91,144	(60,336)	30,808	-	30,808
5600 SC Kansas Special Education Coop	828,644	7,200	13,772	22,254	29,090	72,316	21,432	305	408,041	429,778	90,200	(84,436)	5,764	-	5,764
5604 ANW Special Education Coop	596,776	5,185	9,919	16,027	-	31,131	15,435	219	468,159	483,813	64,961	(122,668)	(57,707)	-	(57,707)
5608 Tri County Special Education Coop	148,757	1,292	2,472	3,995	134,859	142,618	3,847	55	338,882	342,784	16,193	(179,034)	(162,841)	-	(162,841)
5609 Keystone Learning Services	600,721	5,219	9,984	16,133	77,600	108,936	15,537	221	447,002	462,760	65,390	(133,724)	(68,334)	-	(68,334)
5612 SE Kansas Education Service Center	970,222	8,430	16,126	26,056	74,732	125,344	25,094	357	839,460	864,911	105,611	(172,751)	(67,140)	-	(67,140)
5624 Reno County Education Coop	369,565	3,211	6,143	9,925	-	19,279	9,559	136	217,928	227,623	40,228	(76,859)	(36,631)	-	(36,631)
5626 High Plains Educational Coop	432,561	3,758	7,189	11,617	211,717	234,281	11,188	159	582,188	593,535	47,085	(81,513)	(34,428)	-	(34,428)
5634 SW Kansas Coop District 613	754,976	6,559	12,549	20,276	196,202	235,586	19,527	278	58,971	78,776	82,181	30,784	112,965	-	112,965
5638 East Central Kansas Coop in Education	373,575	3,246	6,209	10,033	149,200	168,688	9,662	137	190,949	200,748	40,665	13,161	53,826	-	53,826
5655 Brown Co Kansas Special Educ Coop	-	-	-	-	16,899	16,899	-	-	40,045	40,045	-	661	661	-	661
5657 Doniphan County Education Coop	12,935	112	215	347	12,600	13,274	335	5	293,670	294,010	1,408	(79,162)	(77,754)	-	(77,754)
5671 Marion County Special Education Coop	252,176	2,191	4,192	6,772	145,230	158,385	6,522	93	230,300	236,915	27,450	6,308	33,758	-	33,758
5682 Sedgwick Co Area Educ Serv Coop 618	1,306,543	11,352	21,716	35,088	34,292	102,448	33,793	480	382,096	416,369	142,221	(83,550)	58,671	-	58,671
5688 Sumner County Education Services	50,060	435	832	1,344	-	2,611	1,295	18	138,098	139,411	5,449	(45,080)	(39,631)	-	(39,631)
9034 Three Lakes Educational Cooperative	532,487	4,626	8,850	14,300	111,615	139,391	13,772	196	33,660	47,628	57,963	87,096	145,059	-	145,059
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	113,120	983	1,880	3,038	12,428	18,329	2,926	42	203,927	206,895	12,313	(75,600)	(63,287)	-	(63,287)
9047 SW Plains Regional Service Center	256,704	2,230	4,267	6,894	16,474	29,865	6,639	94	310,078	316,811	27,943	(137,494)	(109,551)	-	(109,551)
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9055 South Central Kansas Education Service	544,776	4,733	9,055	14,630	146,304	174,722	14,090	200	137,769	152,059	59,300	2,282	61,582	-	61,582
9056 Smoky Hill Education Service Center	-	-	-	-	32,481	32,481	-	-	146,151	146,151	-	(50,937)	(50,937)	-	(50,937)
9273 Nc Kansas Sp Ed Coop Interlocal 636	15,458	134	257	415	43,930	44,736	400	6	213,170	213,576	1,683	(48,788)	(47,105)	-	(47,105)
9274 Southeast Kansas Interlocal 637	374,416	3,253	6,223	10,055	59,532	79,063	9,684	138	283,240	293,062	40,756	(49,133)	(8,377)	-	(8,377)
9303 Wichita Area Technical College	26,712	232	444	717	49,513	50,906	691	10	143,613	144,314	2,908	(4,013)	(1,105)	-	(1,105)
9304 Manhattan Area Technical College	-	-	-	-	3,710	3,710	-	-	4,722	4,722	-	(4)	(4)	-	(4)
9305 Flint Hills Technical College	207,614	1,804	3,450	5,576	31,894	42,724	5,370	76	118,321	123,767	22,599	(32,997)	(10,398)	-	(10,398)

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/19 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
9395 Salina Area Technical College	\$ 33,179	\$ 288	\$ 551	\$ 891	\$ 19,258	\$ 20,988	\$ 858	\$ 12	\$ 6,780	\$ 7,650	\$ 3,612	\$ (22,038)	\$ (18,426)	\$ -	\$ (18,426)
9487 Western Kansas Com College Virtual Ed Consortium	127,155	1,105	2,114	3,415	11,286	17,920	3,289	47	49,562	52,898	13,841	6,862	20,703	-	20,703
9507 Butler Co Special Education Interlocal # 638	593,930	5,160	9,872	15,951	174,517	205,500	15,362	218	332,421	348,001	64,651	117,637	182,288	-	182,288
4828 USD 202 Turner	33,125,830	287,807	550,574	889,626	2,929,341	4,657,348	856,775	12,181	4,567,214	5,436,170	3,605,836	(46,050)	3,559,786	-	3,559,786
4829 USD 203 Piper	16,160,300	140,405	268,595	434,001	2,216,134	3,059,135	417,974	5,943	308,739	732,656	1,759,092	656,605	2,415,697	-	2,415,697
4871 USD 205 Bluestem	4,584,252	39,829	76,193	123,115	479,120	718,257	118,568	1,686	432,542	552,796	499,008	14,208	513,216	-	513,216
4882 USD 204 Bonner Springs	25,370,456	220,426	421,674	681,348	1,860,314	3,183,762	656,188	9,329	486,042	1,151,559	2,761,643	1,375,036	4,136,679	-	4,136,679
4912 USD 206 Remington-Whitewater	4,673,895	40,608	77,683	125,522	314,320	558,133	120,887	1,719	241,255	363,861	508,766	(59,253)	449,513	-	449,513
4977 USD 209 Moscow	2,203,227	19,142	36,619	59,170	93,279	208,210	56,985	810	263,637	321,432	239,827	(63,618)	176,209	-	176,209
4978 USD 233 Olathe	287,829,008	2,500,744	4,783,919	7,729,929	17,362,959	32,377,551	7,444,479	105,843	2,325,632	9,875,954	31,330,965	6,111,015	37,441,980	-	37,441,980
4979 USD 242 Weskan	1,029,466	8,944	17,111	27,647	29,185	82,887	26,626	379	36,703	63,708	112,060	(1,122)	110,938	-	110,938
4980 USD 250 Pittsburg	23,088,064	200,596	383,740	620,052	606,357	1,810,745	597,155	8,490	665,172	1,270,817	2,513,198	178,119	2,691,317	-	2,691,317
4981 USD 253 Emporia	49,257,671	427,965	818,696	1,322,863	1,539,733	4,109,257	1,274,012	18,113	696,031	1,988,156	5,361,831	462,356	5,824,187	-	5,824,187
4982 USD 259 Wichita	483,304,919	4,199,097	8,032,865	12,979,625	47,590,631	72,802,218	12,500,316	177,725	34,897,259	47,575,300	52,609,047	4,919,050	57,528,097	-	57,528,097
4983 USD 260 Derby	60,661,742	527,047	1,008,240	1,629,130	5,383,762	8,548,179	1,568,970	22,307	2,624,574	4,215,851	6,603,195	789,108	7,392,303	-	7,392,303
4984 USD 262 Valley Center	19,804,922	172,071	329,172	531,880	926,179	1,959,302	512,239	7,283	-	519,522	2,155,819	423,824	2,579,643	-	2,579,643
4985 USD 265 Goddard	40,508,081	351,946	673,273	1,087,884	2,831,455	4,944,558	1,047,711	14,896	2,404,973	3,467,580	4,409,414	235,509	4,644,923	-	4,644,923
4986 USD 266 Maize	46,248,243	401,819	768,678	1,242,042	3,701,657	6,114,196	1,196,176	17,007	3,114,217	4,327,400	5,034,246	(360,259)	4,673,987	-	4,673,987
4987 USD 268 Cheney	6,167,096	53,582	102,501	165,623	176,455	498,161	159,507	2,268	341,215	502,990	671,305	(32,002)	639,303	-	639,303
4988 USD 290 Ottawa	23,106,432	200,756	384,045	620,546	601,748	1,807,095	597,630	8,497	319,031	925,158	2,515,198	239,000	2,754,198	-	2,754,198
4990 USD 314 Brewster	1,407,440	12,228	23,393	37,798	193,387	266,806	36,402	518	24,725	61,645	153,204	62,769	215,973	-	215,973
4991 USD 348 Baldwin City	10,304,365	89,527	171,265	276,734	643,846	1,181,372	266,515	3,789	241,734	512,038	1,121,658	34,948	1,156,606	-	1,156,606
4992 USD 349 Stafford	2,435,871	21,164	40,486	65,418	106,868	233,936	63,002	896	34,956	98,854	265,151	23,102	288,253	-	288,253
4993 USD 352 Goodland	7,831,887	68,046	130,171	210,333	45,923	454,473	202,566	2,880	176,808	382,254	852,522	(35,349)	817,173	-	817,173
4994 USD 359 Argonia Public Schools	1,735,806	15,081	28,850	46,617	78,509	169,057	44,895	638	162,009	207,542	188,947	8,982	197,929	-	197,929
4995 USD 363 Holcomb	7,736,229	67,215	128,581	207,764	79,491	483,051	200,092	2,845	310,253	513,190	842,109	(120,686)	721,423	-	721,423
4996 USD 371 Montezuma	2,369,254	20,585	39,379	63,629	101,311	224,904	61,279	871	143,730	205,880	257,900	19,516	277,416	-	277,416
4997 USD 373 Newton	34,664,758	301,178	576,152	930,956	1,504,573	3,312,859	896,578	12,747	2,019,724	2,929,049	3,773,353	(103,472)	3,669,881	-	3,669,881
4998 USD 376 Sterling	4,375,539	38,016	72,724	117,509	196,322	424,571	113,170	1,609	344,889	459,668	476,289	(15,546)	460,743	-	460,743
4999 USD 383 Manhattan	61,985,813	538,551	1,030,247	1,664,689	4,728,303	7,961,790	1,603,216	22,794	2,918,980	4,544,990	6,747,323	1,163,276	7,910,599	-	7,910,599
5000 USD 385 Andover	37,593,599	326,624	624,832	1,009,613	1,123,529	3,084,598	972,330	13,824	850,517	1,836,671	4,092,165	351,898	4,444,063	-	4,444,063
5001 USD 386 Madison-Virgil	2,369,965	20,591	39,391	63,648	302,000	425,630	61,297	872	416,245	478,414	257,977	(4,348)	253,629	-	253,629
5002 USD 390 Hamilton	903,346	7,849	15,014	24,260	10,398	57,521	23,364	332	94,364	118,060	98,332	(52,750)	45,582	-	45,582
5004 USD 394 Rose Hill	11,594,868	100,740	192,715	311,391	611,048	1,215,894	299,892	4,264	398,360	702,516	1,262,133	52,360	1,314,493	-	1,314,493
5005 USD 396 Douglass Public Schools	6,059,538	52,647	100,713	162,735	138,088	454,183	156,725	2,228	187,747	346,700	659,597	(94,188)	565,409	-	565,409

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
5006 USD 398 Peabody-Burns	\$ 2,530,817	\$ 21,988	\$ 42,063	\$ 67,968	\$ 125,297	\$ 257,316	\$ 65,458	\$ 931	\$ 126,965	\$ 193,354	\$ 275,486	\$ (69,590)	\$ 205,896	\$ -	\$ 205,896
5007 USD 399 Paradise	1,543,197	13,408	25,649	41,444	8,718	89,219	39,914	567	58,669	99,150	167,981	(19,878)	148,103	-	148,103
5008 USD 404 Riverton	6,293,993	54,684	104,610	169,031	29,225	357,550	162,789	2,314	378,244	543,347	685,118	(101,039)	584,079	-	584,079
5010 USD 409 Atchison Public Schools	15,589,976	135,450	259,116	418,684	921,069	1,734,319	403,223	5,733	594,861	1,003,817	1,697,011	101,766	1,798,777	-	1,798,777
5011 USD 420 Osage City	5,383,339	46,772	89,475	144,575	523,069	803,891	139,236	1,980	194,456	335,672	585,991	14,547	600,538	-	600,538
5012 USD 421 Lyndon	3,460,810	30,069	57,521	92,943	248,184	428,717	89,511	1,273	104,207	194,991	376,719	79,356	456,075	-	456,075
5013 USD 443 Dodge City	67,775,518	588,854	1,126,477	1,820,178	7,691,064	11,226,573	1,752,962	24,923	2,606,740	4,384,625	7,377,548	1,867,134	9,244,682	-	9,244,682
5014 USD 446 Independence	15,191,500	131,988	252,493	407,983	74,967	867,431	392,917	5,586	296,885	695,388	1,653,636	(88,678)	1,564,958	-	1,564,958
5015 USD 448 Inman	3,925,063	34,102	65,237	105,411	454,478	659,228	101,519	1,443	500,507	603,469	427,254	(76,568)	350,686	-	350,686
5016 USD 449 Easton	5,065,386	44,010	84,190	136,036	57,260	321,496	131,012	1,863	425,505	558,380	551,381	(163,694)	387,687	-	387,687
5017 USD 453 Leavenworth	34,523,180	299,948	573,799	927,154	278,425	2,079,326	892,916	12,695	3,419,286	4,324,897	3,757,941	(3,743,383)	14,558	-	14,558
5018 USD 456 Marais Des Cygnes Valley	2,408,707	20,928	40,035	64,688	13,898	139,549	62,299	886	222,531	285,716	262,194	(60,751)	201,443	-	201,443
5019 USD 470 Arkansas City	23,037,292	200,155	382,896	618,689	911,846	2,113,586	595,842	8,471	1,047,235	1,651,548	2,507,672	399,055	2,906,727	-	2,906,727
5020 USD 475 Geary Co	73,897,599	642,044	1,228,229	1,984,592	2,458,134	6,312,999	1,911,305	27,174	2,884,342	4,822,821	8,043,953	1,278,204	9,322,157	-	9,322,157
5021 USD 477 Ingalls	2,432,443	21,134	40,429	65,326	108,450	235,339	62,913	894	280,632	344,439	264,778	(92,780)	171,998	-	171,998
5022 USD 480 Liberal	45,888,250	398,691	762,694	1,232,374	2,359,261	4,753,020	1,186,865	16,874	358,069	1,561,808	4,995,060	577,490	5,572,550	-	5,572,550
5024 USD 215 Lakin	5,857,875	50,895	97,362	157,319	618,578	924,154	151,510	2,154	563,017	716,681	637,646	(74,664)	562,982	-	562,982
5025 USD 234 Fort Scott	16,688,065	144,991	277,367	448,174	402,838	1,273,370	431,624	6,137	501,802	939,563	1,816,541	29,272	1,845,813	-	1,845,813
5026 USD 251 North Lyon	3,601,289	31,289	59,856	96,716	84,420	272,281	93,145	1,324	604,345	698,814	392,010	(145,091)	246,919	-	246,919
5027 USD 261 Haysville	55,625,073	483,287	924,528	1,493,866	4,652,910	7,554,591	1,438,700	20,455	777,340	2,236,495	6,054,940	1,516,985	7,571,925	-	7,571,925
5028 USD 267 Renwick	13,702,891	119,055	227,752	368,004	1,225,670	1,940,481	354,415	5,039	592,667	952,121	1,491,597	202,340	1,693,937	-	1,693,937
5029 USD 288 Central Heights	4,445,649	38,625	73,890	119,392	344,951	576,858	114,983	1,635	1,232,098	1,348,716	483,921	(176,050)	307,871	-	307,871
5031 USD 305 Salina	88,710,415	770,743	1,474,429	2,382,405	1,839,177	6,466,754	2,294,428	32,621	812,201	3,139,250	9,656,368	929,501	10,585,869	-	10,585,869
5032 USD 361 Anthony-Harper	7,359,355	63,940	122,317	197,643	187,438	571,338	190,344	2,706	389,337	582,387	801,086	7,742	808,828	-	808,828
5033 USD 378 Riley Co	5,334,572	46,348	88,665	143,265	269,807	548,085	137,975	1,962	159,652	299,589	580,683	132,975	713,658	-	713,658
5034 USD 403 Otis-Bison	2,530,494	21,986	42,059	67,959	142,292	274,296	65,449	931	218,303	284,683	275,451	(3,831)	271,620	-	271,620
5035 USD 413 Chanute	13,608,139	118,232	226,176	365,460	232,837	942,705	351,964	5,004	344,013	700,981	1,481,283	38,799	1,520,082	-	1,520,082
5036 USD 415 Hiawatha	7,477,520	64,967	124,282	200,816	270,309	660,374	193,400	2,750	80,672	276,822	813,948	15,205	829,153	-	829,153
5037 USD 418 McPherson	26,514,983	230,370	440,697	712,086	2,139,689	3,522,842	685,790	9,750	3,222,222	3,917,762	2,886,228	(151,517)	2,734,711	-	2,734,711
5038 USD 422 Kiowa County	2,930,199	25,458	48,702	78,693	9,644	162,497	75,787	1,078	462,233	539,098	318,960	(196,958)	122,002	-	122,002
5039 USD 439 Sedgwick Public Schools	4,137,139	35,945	68,763	111,107	450,018	665,833	107,004	1,521	444,059	552,584	450,339	(20,209)	430,130	-	430,130
5040 USD 445 Coffeyville	12,956,128	112,567	215,339	347,949	168,007	843,862	335,100	4,764	219,964	559,828	1,410,310	90,374	1,500,684	-	1,500,684
5041 USD 457 Garden City	68,370,354	594,022	1,136,363	1,836,152	460,688	4,027,225	1,768,347	25,142	2,253,517	4,047,006	7,442,298	(854,821)	6,587,477	-	6,587,477
5042 USD 458 Basehor-Linwood	20,634,213	179,276	342,955	554,152	2,690,220	3,766,603	533,688	7,588	329,298	870,574	2,246,090	1,257,836	3,503,926	-	3,503,926
5043 USD 465 Winfield	30,596,177	265,829	508,530	821,690	2,004,278	3,600,327	791,347	11,251	237,313	1,039,911	3,330,477	314,870	3,645,347	-	3,645,347

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/19 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
5056 USD 223 Barnes	\$ 3,243,236	\$ 28,178	\$ 53,905	\$ 87,100	\$ 13,814	\$ 182,997	\$ 83,884	\$ 1,193	\$ 145,632	\$ 230,709	\$ 353,035	\$ (53,464)	\$ 299,571	\$ -	\$ 299,571
5057 USD 258 Humboldt	5,420,851	47,098	90,098	145,582	143,782	426,560	140,206	1,993	184,469	326,668	590,074	34,875	624,949	-	624,949
5058 USD 273 Beloit	12,020,767	104,440	199,793	322,829	747,611	1,374,673	310,908	4,420	567,052	882,380	1,308,493	115,332	1,423,825	-	1,423,825
5059 USD 284 Chase County	3,474,198	30,185	57,743	93,303	101,127	282,358	89,858	1,278	167,611	258,747	378,176	(7,259)	370,917	-	370,917
5060 USD 285 Cedar Vale	1,637,496	14,227	27,216	43,977	120,975	206,395	42,353	602	13,480	56,435	178,246	14,837	193,083	-	193,083
5061 USD 286 Chautauqua County	3,132,250	27,214	52,060	84,120	89,030	252,424	81,013	1,152	206,528	288,693	340,954	(59,770)	281,184	-	281,184
5062 USD 287 West Franklin	5,928,114	51,505	98,530	159,205	774,619	1,083,859	153,326	2,180	790,402	945,908	645,291	(62,144)	583,147	-	583,147
5063 USD 327 Ellsworth	5,114,411	44,436	85,006	137,352	187,508	454,302	132,280	1,881	65,158	199,319	556,717	23,720	580,437	-	580,437
5064 USD 338 Valley Falls	3,115,822	27,071	51,787	83,678	169,997	332,533	80,588	1,146	578,463	660,197	339,166	(107,722)	231,444	-	231,444
5065 USD 342 McLouth	3,869,376	33,618	64,312	103,916	239,644	441,490	100,078	1,423	144,836	246,337	421,192	24,214	445,406	-	445,406
5066 USD 380 Vermillion	4,555,342	39,578	75,713	122,338	114,942	352,571	117,820	1,675	270,911	390,406	495,861	(83,201)	412,660	-	412,660
5067 USD 389 Eureka	6,986,233	60,698	116,116	187,622	418,902	783,338	180,694	2,569	423,893	607,156	760,470	2,316	762,786	-	762,786
5068 USD 417 Council Grove	6,285,908	54,614	104,476	168,814	579,870	907,774	162,580	2,312	818,131	983,023	684,238	(177,757)	506,481	-	506,481
5069 USD 440 Halstead	6,211,530	53,968	103,240	166,817	232,374	556,399	160,657	2,284	157,806	320,747	676,142	10,207	686,349	-	686,349
5070 USD 464 Tonganoxie	15,011,245	130,422	249,498	403,142	293,388	1,076,450	388,254	5,520	214,485	608,259	1,634,015	230,587	1,864,602	-	1,864,602
5072 USD 482 Dighton	2,130,789	18,513	35,415	57,224	109,783	220,935	55,111	784	68,483	124,378	231,942	(9,362)	222,580	-	222,580
5073 USD 487 Herington	3,833,609	33,308	63,717	102,955	87,847	287,827	99,153	1,410	219,399	319,962	417,299	(80,423)	336,876	-	336,876
5076 USD 217 Rolla	1,781,080	15,475	29,603	47,833	6,039	98,950	46,066	655	317,093	363,814	193,875	(105,274)	88,601	-	88,601
5077 USD 218 Elkhart	4,634,959	40,270	77,036	124,476	225,431	467,213	119,880	1,704	764,624	886,208	504,528	(242,233)	262,295	-	262,295
5078 USD 226 Meade	3,872,545	33,646	64,364	104,001	411,115	613,126	100,160	1,424	433,655	535,239	421,537	(31,942)	389,595	-	389,595
5079 USD 235 Uniontown	4,254,593	36,965	70,714	114,261	94,852	316,792	110,042	1,565	419,550	531,157	463,124	(86,830)	376,294	-	376,294
5080 USD 252 Southern Lyon County	4,793,030	41,643	79,664	128,721	219,032	469,060	123,968	1,763	64,693	190,424	521,734	84,007	605,741	-	605,741
5081 USD 254 Barber County North	4,133,647	35,914	68,705	111,013	162,069	377,701	106,914	1,520	97,678	206,112	449,959	11,963	461,922	-	461,922
5082 USD 269 Palco	1,231,194	10,697	20,464	33,065	-	64,226	31,844	453	283,425	315,722	134,019	(112,526)	21,493	-	21,493
5083 USD 270 Plainville	3,013,891	26,186	50,093	80,941	196,291	353,511	77,952	1,108	243,643	322,703	328,070	(14,966)	313,104	-	313,104
5087 USD 281 Hill City	3,376,148	29,333	56,114	90,670	119,107	295,224	87,322	1,242	95,497	184,061	367,503	74,435	441,938	-	441,938
5088 USD 289 Wellsville	6,024,225	52,340	100,127	161,786	-	314,253	155,812	2,215	295,870	453,897	655,753	(201,419)	454,334	-	454,334
5089 USD 298 Lincoln	3,177,459	27,607	52,812	85,334	15,689	181,442	82,183	1,168	225,086	308,437	345,875	(15,451)	330,424	-	330,424
5090 USD 303 Ness City	2,334,910	20,286	38,808	62,706	100,755	222,555	60,391	859	267,299	328,549	254,161	15,207	269,368	-	269,368
5092 USD 321 Kaw Valley	12,425,064	107,953	206,513	333,687	640,513	1,288,666	321,365	4,569	248,600	574,534	1,352,502	265,560	1,618,062	-	1,618,062
5093 USD 322 Onaga-Havensville-Wheaton	2,854,979	24,805	47,452	76,673	221,362	370,292	73,842	1,050	126,310	201,202	310,772	39,203	349,975	-	349,975
5095 USD 329 Mill Creek Valley	4,484,003	38,958	74,527	120,422	239,829	473,736	115,975	1,649	682,131	799,755	488,096	(111,409)	376,687	-	376,687
5096 USD 346 Jayhawk	4,905,892	42,624	81,539	131,753	213,100	469,016	126,887	1,804	51,701	180,392	534,020	65,309	599,329	-	599,329
5098 USD 360 Caldwell	2,533,922	22,015	42,116	68,051	70,559	202,741	65,538	932	78,692	145,162	275,824	34,979	310,803	-	310,803
5099 USD 365 Garnett	8,854,368	76,929	147,166	237,793	68,095	529,983	229,012	3,256	186,326	418,594	963,822	(38,835)	924,987	-	924,987

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
5100 USD 367 Osawatomie	\$ 10,062,343	\$ 87,425	\$ 167,243	\$ 270,234	\$ 269,366	\$ 794,268	\$ 260,255	\$ 3,700	\$ 398,380	\$ 662,335	\$ 1,095,313	\$ 110,780	\$ 1,206,093	\$ -	\$ 1,206,093
5101 USD 372 Silver Lake	6,752,425	58,667	112,230	181,343	328,857	681,097	174,646	2,483	223,625	400,754	735,020	89,909	824,929	-	824,929
5102 USD 379 Clay Center	16,045,821	139,411	266,693	430,926	1,201,192	2,038,222	415,013	5,900	340,955	761,868	1,746,631	31,263	1,777,894	-	1,777,894
5103 USD 382 Pratt	8,414,240	73,105	139,850	225,973	333,754	772,682	217,628	3,094	379,809	600,531	915,913	(123,323)	792,590	-	792,590
5104 USD 419 Canton-Galva	2,857,437	24,826	47,493	76,739	169,286	318,344	73,905	1,051	674,771	749,727	311,040	(191,036)	120,004	-	120,004
5105 USD 459 Bucklin	2,138,421	18,579	35,542	57,429	129,502	241,052	55,309	786	211,552	267,647	232,773	(64,712)	168,061	-	168,061
5106 USD 483 Kismet-Plains	7,171,339	62,307	119,192	192,593	172,480	546,572	185,481	2,637	155,770	343,888	780,620	(1,874)	778,746	-	778,746
5116 USD 210 Hugoton	8,917,816	77,481	148,220	239,497	797,873	1,263,071	230,653	3,279	1,125,422	1,359,354	970,728	(160,366)	810,362	-	810,362
5117 USD 212 Northern Valley	1,771,249	15,389	29,439	47,569	4,258	96,655	45,812	651	218,559	265,022	192,805	(78,026)	114,779	-	114,779
5118 USD 214 Ulysses	12,491,552	108,530	207,619	335,473	1,481,097	2,132,719	323,085	4,593	1,988,503	2,316,181	1,359,739	(174,027)	1,185,712	-	1,185,712
5119 USD 219 Minneola	2,702,858	23,483	44,923	72,588	184,524	325,518	69,907	994	29,318	100,219	294,213	79,854	374,067	-	374,067
5120 USD 231 Gardner Edgerton	60,325,744	524,128	1,002,656	1,620,107	6,197,921	9,344,812	1,560,280	22,183	-	1,582,463	6,566,620	2,845,427	9,412,047	-	9,412,047
5122 USD 255 South Barber County	2,363,756	20,537	39,288	63,481	69,956	193,262	61,137	869	85,216	147,222	257,301	(6,784)	250,517	-	250,517
5123 USD 256 Marmaton Valley	2,450,812	21,293	40,734	65,819	118,471	246,317	63,388	901	102,458	166,747	266,777	(50,093)	216,684	-	216,684
5125 USD 320 Wamego	16,279,758	141,443	270,581	437,209	367,070	1,216,303	421,064	5,987	759,147	1,186,198	1,772,096	(25,828)	1,746,268	-	1,746,268
5127 USD 332 Cunningham	2,092,953	18,184	34,787	56,208	24,795	133,974	54,133	770	30,583	85,486	227,824	(68,316)	159,508	-	159,508
5128 USD 335 North Jackson	3,112,200	27,040	51,726	83,581	69,990	232,337	80,495	1,144	63,252	144,891	338,771	7,998	346,769	-	346,769
5129 USD 337 Royal Valley	7,782,926	67,620	129,357	209,018	326,220	732,215	201,299	2,862	745,333	949,494	847,193	(128,487)	718,706	-	718,706
5130 USD 343 Perry	5,955,537	51,743	98,985	159,942	73,429	384,099	154,035	2,190	819,627	975,852	648,276	(397,269)	251,007	-	251,007
5131 USD 364 Marysville	8,169,113	70,976	135,776	219,389	140,998	567,139	211,288	3,004	126,532	340,824	889,230	(112,929)	776,301	-	776,301
5132 USD 368 Paola	31,148,390	270,626	517,708	836,520	1,479,097	3,103,951	805,630	11,454	413,262	1,230,346	3,390,586	322,842	3,713,428	-	3,713,428
5133 USD 381 Spearville-Windthors	2,699,754	23,456	44,872	72,505	514,333	655,166	69,827	993	612,933	683,753	293,876	21,472	315,348	-	315,348
5134 USD 393 Solomon	2,903,875	25,230	48,264	77,986	173,373	324,853	75,107	1,068	137,197	213,372	316,095	(13,779)	302,316	-	302,316
5135 USD 402 Augusta	15,007,170	130,387	249,430	403,032	417,445	1,200,294	388,149	5,519	542,325	935,993	1,633,571	42,135	1,675,706	-	1,675,706
5137 USD 432 Victoria	2,281,228	19,820	37,915	61,265	252,741	371,741	59,002	839	267,707	327,548	248,318	(6,386)	241,932	-	241,932
5138 USD 454 Burlingame Public Schools	2,217,521	19,266	36,857	59,554	67,133	182,810	57,355	815	279,986	338,156	241,383	(40,503)	200,880	-	200,880
5140 USD 463 Udall	2,949,020	25,622	49,015	79,199	121,010	274,846	76,274	1,084	333,348	410,706	321,009	(27,917)	293,092	-	293,092
5141 USD 467 Wichita County Schools	3,955,590	34,367	65,745	106,231	166,185	372,528	102,308	1,455	302,744	406,507	430,577	(75,672)	354,905	-	354,905
5142 USD 474 Haviland	914,470	7,945	15,200	24,559	55,962	103,666	23,652	336	140,322	164,310	99,543	(21,073)	78,470	-	78,470
5143 USD 211 Norton	5,795,332	50,352	96,323	155,639	34,165	336,479	149,892	2,131	124,383	276,406	630,838	(51,962)	578,876	-	578,876
5144 USD 216 Deerfield	2,861,706	24,863	47,564	76,854	92,888	242,169	74,016	1,052	158,849	233,917	311,504	(82,195)	229,309	-	229,309
5145 USD 227 Jetmore	2,653,510	23,054	44,103	71,263	50,222	188,642	68,631	976	85,340	154,947	288,842	13,164	302,006	-	302,006
5147 USD 232 De Soto	57,700,498	501,319	959,022	1,549,603	2,017,864	5,027,808	1,492,380	21,218	574,359	2,087,957	6,280,855	659,828	6,940,683	-	6,940,683
5148 USD 239 North Ottawa County	5,722,635	49,720	95,114	153,687	93,232	391,753	148,012	2,104	97,824	247,940	622,924	46,966	669,890	-	669,890
5149 USD 244 Burlington	11,599,784	100,782	192,797	311,523	956,744	1,561,846	300,020	4,266	200,620	504,906	1,262,668	239,906	1,502,574	-	1,502,574

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
5150 USD 257 Iola	\$ 9,772,654	\$ 84,908	\$ 162,428	\$ 262,454	\$ 415,049	\$ 924,839	\$ 252,762	\$ 3,594	\$ 926,563	\$ 1,182,919	\$ 1,063,780	\$ (303,199)	\$ 760,581	\$ -	\$ 760,581
5151 USD 274 Oakley	2,995,975	26,030	49,795	80,460	427,025	583,310	77,489	1,102	841,187	919,778	326,120	(139,520)	186,600	-	186,600
5152 USD 282 West Elk	6,453,293	56,068	107,258	173,309	680,300	1,016,935	166,910	2,373	237,917	407,200	702,458	74,045	776,503	-	776,503
5153 USD 283 Elk Valley	1,306,349	11,350	21,713	35,083	52,617	120,763	33,788	480	419,489	453,757	142,200	(130,273)	11,927	-	11,927
5154 USD 299 Sylvan Grove	2,044,962	17,767	33,989	54,919	57,341	164,016	52,891	752	134,023	187,666	222,600	(8,008)	214,592	-	214,592
5155 USD 311 Pretty Prairie	2,336,786	20,303	38,839	62,757	61,182	183,081	60,439	859	160,917	222,215	254,365	(65,409)	188,956	-	188,956
5156 USD 315 Colby	6,827,838	59,322	113,484	183,368	40,839	397,013	176,597	2,511	498,608	677,716	743,229	(187,750)	555,479	-	555,479
5157 USD 326 Logan	1,511,117	13,129	25,115	40,583	11,275	90,102	39,084	556	135,605	175,245	164,489	(50,455)	114,034	-	114,034
5158 USD 331 Kingman-Norwich	7,512,123	65,268	124,856	201,745	102,282	494,151	194,295	2,762	192,959	390,016	817,715	(51,133)	766,582	-	766,582
5159 USD 333 Concordia	12,241,511	106,358	203,462	328,758	1,059,224	1,697,802	316,617	4,502	307,554	628,673	1,332,522	13,984	1,346,506	-	1,346,506
5160 USD 347 Kinsley-Offerle	2,979,030	25,883	49,514	80,005	68,129	223,531	77,050	1,095	358,795	436,940	324,275	(84,511)	239,764	-	239,764
5161 USD 356 Conway Springs	4,153,308	36,085	69,031	111,541	122,328	338,985	107,422	1,527	271,770	380,719	452,099	(38,469)	413,630	-	413,630
5162 USD 377 Atchison Co Community	4,137,786	35,950	68,773	111,124	28,773	244,620	107,021	1,522	583,893	692,436	450,409	(196,369)	254,040	-	254,040
5163 USD 395 LaCrosse	2,841,268	24,686	47,224	76,305	13,964	162,179	73,487	1,045	66,135	140,667	309,280	(7,737)	301,543	-	301,543
5164 USD 412 Hoxie Community Schools	3,114,787	27,062	51,770	83,651	202,709	365,192	80,562	1,145	98,810	180,517	339,053	26,778	365,831	-	365,831
5166 USD 429 Troy	2,422,483	21,047	40,263	65,058	518,524	644,892	62,656	891	504,570	568,117	263,694	(20,037)	243,657	-	243,657
5167 USD 430 South Brown County	5,602,918	48,680	93,125	150,472	14,970	307,247	144,915	2,060	256,823	403,798	609,893	(63,096)	546,797	-	546,797
5168 USD 431 Hoisington	6,131,589	53,273	101,912	164,670	349,264	669,119	158,589	2,255	112,226	273,070	667,440	201,571	869,011	-	869,011
5171 USD 444 Little River	2,665,087	23,155	44,296	71,574	39,299	178,324	68,930	980	391,556	461,466	290,102	(73,651)	216,451	-	216,451
5172 USD 447 Cherryvale	7,133,891	61,981	118,570	191,588	85,502	457,641	184,513	2,623	384,016	571,152	776,543	(45,919)	730,624	-	730,624
5173 USD 452 Stanton Co	4,156,413	36,112	69,082	111,625	330,814	547,633	107,502	1,528	334,029	443,059	452,437	36,352	488,789	-	488,789
5174 USD 460 Hesston	5,915,890	51,399	98,326	158,877	163,270	471,872	153,010	2,175	189,287	344,472	643,961	(46,126)	597,835	-	597,835
5175 USD 462 Central	3,227,390	28,041	53,641	86,675	49,042	217,399	83,474	1,187	102,726	187,387	351,310	(21,845)	329,465	-	329,465
5176 USD 469 Lansing	22,528,154	195,731	374,434	605,016	1,671,534	2,846,715	582,674	8,284	1,350,797	1,941,755	2,452,250	1,604,237	4,056,487	-	4,056,487
5185 USD 229 Blue Valley	211,653,156	1,838,906	3,517,823	5,684,152	8,221,412	19,262,293	5,474,249	77,831	3,563,987	9,116,067	23,039,018	1,626,594	24,665,612	2,611	24,668,223
5186 USD 237 Smith Center	3,711,628	32,248	61,690	99,679	251,061	444,678	95,998	1,365	254,824	352,187	404,021	9,520	413,541	-	413,541
5187 USD 240 Twin Valley	4,859,777	42,223	80,773	130,514	90,852	344,362	125,694	1,787	104,194	231,675	529,000	14,823	543,823	-	543,823
5188 USD 271 Stockton	2,655,709	23,074	44,140	71,322	183,222	321,758	68,688	977	84,466	154,131	289,081	11,153	300,234	-	300,234
5189 USD 291 Grinnell	979,730	8,512	16,284	26,312	105,280	156,388	25,340	360	104,829	130,529	106,646	1,151	107,797	-	107,797
5190 USD 297 St Francis Schools	2,829,884	24,587	47,034	75,999	53,280	200,900	73,193	1,041	47,295	121,529	308,041	(9,300)	298,741	-	298,741
5191 USD 309 Nickerson	10,226,946	88,855	169,979	274,655	694,531	1,228,020	264,512	3,761	222,079	490,352	1,113,231	212,510	1,325,741	-	1,325,741
5192 USD 310 Fairfield	3,206,694	27,861	53,298	86,119	45,062	212,340	82,939	1,179	156,662	240,780	349,057	(8,357)	340,700	-	340,700
5193 USD 313 Buhler	16,275,231	141,404	270,506	437,087	506,275	1,355,272	420,947	5,985	604,423	1,031,355	1,771,603	(133,441)	1,638,162	-	1,638,162
5195 USD 323 Rock Creek	7,193,717	62,501	119,565	193,194	399,588	774,848	186,060	2,645	328,233	516,938	783,056	84,267	867,323	-	867,323
5196 USD 341 Oskaloosa	5,285,935	45,926	87,856	141,959	782,190	1,057,931	136,717	1,944	715,079	853,740	575,388	244,340	819,728	-	819,728

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/19 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
5197 USD 351 Macksville	\$ 2,842,044	\$ 24,693	\$ 47,237	\$ 76,326	\$ 96,923	\$ 245,179	\$ 73,507	\$ 1,045	\$ 240,932	\$ 315,484	\$ 309,364	\$ (34,859)	\$ 274,505	\$ -	\$ 274,505
5198 USD 353 Wellington	14,249,348	123,803	236,834	382,680	1,906,739	2,650,056	368,549	5,240	1,806,743	2,180,532	1,551,080	(279,630)	1,271,450	-	1,271,450
5199 USD 355 Ellinwood	4,145,353	36,016	68,899	111,327	366,415	582,657	107,216	1,524	359,428	468,168	451,233	98,686	549,919	-	549,919
5200 USD 362 Prairie View	9,157,704	79,565	152,207	245,939	540,122	1,017,833	236,857	3,368	760,807	1,001,032	996,841	(138,641)	858,200	-	858,200
5201 USD 369 Burrton	2,171,083	18,863	36,085	58,307	37,845	151,100	56,153	798	283,242	340,193	236,328	(90,596)	145,732	-	145,732
5202 USD 392 Osborne County	2,434,384	21,151	40,461	65,378	133,032	260,022	62,963	895	180,633	244,491	264,989	(54,228)	210,761	-	210,761
5203 USD 400 Smoky Valley	7,064,492	61,378	117,416	189,724	140,651	509,169	182,718	2,598	418,880	604,196	768,989	(122,677)	646,312	-	646,312
5204 USD 405 Lyons	10,445,426	90,753	173,610	280,522	255,683	800,568	270,163	3,841	898,196	1,172,200	1,137,013	(89,288)	1,047,725	-	1,047,725
5205 USD 408 Marion	4,470,032	38,837	74,295	120,047	97,443	330,622	115,614	1,644	113,020	230,278	486,575	(45,857)	440,718	-	440,718
5206 USD 410 Durham Hillsboro Lehigh	4,955,111	43,051	82,358	133,074	376,141	634,624	128,160	1,822	366,623	496,605	539,377	(38,827)	500,550	-	500,550
5207 USD 416 Louisburg	10,585,128	91,967	175,933	284,274	152,652	704,826	273,776	3,892	249,493	527,161	1,152,220	(155,326)	996,894	-	996,894
5208 USD 423 Moundridge	3,207,276	27,866	53,308	86,135	411,974	579,283	82,954	1,179	255,292	339,425	349,121	118,610	467,731	-	467,731
5210 USD 428 Great Bend	33,952,986	294,994	564,322	911,841	694,603	2,465,760	878,168	12,485	1,236,075	2,126,728	3,695,874	67,042	3,762,916	-	3,762,916
5212 USD 434 Santa Fe Trail	8,629,873	74,979	143,435	231,764	758,667	1,208,845	223,205	3,173	93,654	320,032	939,385	137,090	1,076,475	-	1,076,475
5213 USD 436 Caney Valley	6,532,393	56,755	108,573	175,434	370,116	710,878	168,955	2,402	221,613	392,970	711,069	49,140	760,209	-	760,209
5214 USD 450 Shawnee Heights	30,783,029	267,452	511,635	826,708	840,561	2,446,356	796,180	11,320	803,938	1,611,438	3,350,816	134,792	3,485,608	-	3,485,608
5215 USD 466 Scott Co	7,356,445	63,915	122,269	197,564	260,628	644,376	190,269	2,705	327,850	520,824	800,769	(87,769)	713,000	-	713,000
5216 USD 473 Chapman	9,542,727	82,910	158,607	256,279	170,803	668,599	246,815	3,509	596,142	846,466	1,038,752	105,083	1,143,835	-	1,143,835
5217 USD 476 Copeland	1,150,607	9,997	19,124	30,901	-	60,022	29,760	423	113,235	143,418	125,247	(44,806)	80,441	-	80,441
5218 USD 481 Rural Vista	2,885,765	25,072	47,964	77,500	227,809	378,345	74,638	1,061	275,841	351,540	314,123	(41,361)	272,762	-	272,762
5219 USD 241 Wallace County Schools	2,080,858	18,079	34,585	55,883	158,531	267,078	53,820	765	201,572	256,157	226,507	(39,960)	186,547	-	186,547
5220 USD 243 Lebo-Waverly	4,120,129	35,797	68,480	110,650	245,986	460,913	106,564	1,515	1,012,011	1,120,090	448,487	(385,318)	63,169	-	63,169
5222 USD 307 Ell-Saline	3,930,237	34,147	65,323	105,550	125,347	330,367	101,653	1,445	54,169	157,267	427,817	(11,040)	416,777	-	416,777
5223 USD 339 Jefferson County North	3,778,246	32,827	62,797	101,468	13,823	210,915	97,721	1,389	209,101	308,211	411,272	(70,288)	340,984	-	340,984
5226 USD 272 Waconda	2,293,452	19,926	38,118	61,593	300,072	419,709	59,318	843	287,770	347,931	249,648	(86,620)	163,028	-	163,028
5227 USD 275 Triplains	793,459	6,894	13,187	21,309	51,769	93,159	20,522	292	97,069	117,883	86,370	(32,178)	54,192	-	54,192
5228 USD 292 Wheatland	1,545,202	13,425	25,682	41,498	135,317	215,922	39,965	568	40,794	81,327	168,199	23,476	191,675	-	191,675
5229 USD 294 Oberlin	3,542,045	30,774	58,871	95,125	64,899	249,669	91,612	1,303	182,441	275,356	385,561	(72,969)	312,592	-	312,592
5230 USD 312 Haven	6,933,715	60,242	115,243	186,212	69,374	431,071	179,335	2,550	761,274	943,159	754,754	(204,228)	550,526	-	550,526
5231 USD 336 Holton	14,850,975	129,030	246,834	398,837	1,220,791	1,995,492	384,109	5,461	1,927,922	2,317,492	1,616,569	(16,723)	1,599,846	-	1,599,846
5233 USD 437 Auburn-Washburn	53,275,481	462,873	885,476	1,430,765	3,123,854	5,902,968	1,377,930	19,591	830,259	2,227,780	5,799,180	395,207	6,194,387	-	6,194,387
5235 USD 479 Crest	2,298,626	19,971	38,205	61,732	231,171	351,079	59,452	845	188,352	248,649	250,212	(1,856)	248,356	-	248,356
5236 USD 330 Mission Valley	5,457,782	47,419	90,712	146,574	62,549	347,254	141,161	2,007	78,855	222,023	594,094	32,509	626,603	-	626,603
5237 USD 334 Southern Cloud County	2,310,591	20,075	38,404	62,053	3,007	123,539	59,762	850	180,948	241,560	251,514	(101,094)	150,420	-	150,420
5238 USD 387 Altoona-Midway	2,270,104	19,723	37,731	60,966	174,247	292,667	58,715	835	47,787	107,337	247,107	23,929	271,036	-	271,036

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
5239 USD 401 Chase Raymond	\$ 1,572,108	\$ 13,659	\$ 26,129	\$ 42,220	\$ 36,964	\$ 118,972	\$ 40,661	\$ 578	\$ 279,692	\$ 320,931	\$ 171,128	\$ (33,223)	\$ 137,905	\$ -	\$ 137,905
5240 USD 494 Syracuse	4,002,287	34,773	66,521	107,485	217,523	426,302	103,516	1,472	201,248	306,236	435,660	(31,940)	403,720	-	403,720
5241 USD 300 Commanche County	2,464,782	21,415	40,966	66,194	207,837	336,412	63,750	906	114,850	179,506	268,298	70,206	338,504	-	338,504
5250 USD 306 SE of Saline	5,972,742	51,893	99,271	160,404	160,290	471,858	154,480	2,196	231,007	387,683	650,149	(7,278)	642,871	-	642,871
5251 USD 384 Blue Valley	1,972,912	17,141	32,791	52,984	31,675	134,591	51,028	725	74,081	125,834	214,757	(6,818)	207,939	-	207,939
5267 USD 397 Centre	2,189,645	19,024	36,393	58,805	161,039	275,261	56,634	805	97,115	154,554	238,349	46,172	284,521	-	284,521
5268 USD 220 Ashland	2,306,711	20,041	38,339	61,949	170,155	290,484	59,661	848	99,435	159,944	251,092	15,497	266,589	-	266,589
5270 USD 224 Clifton-Clyde	2,854,526	24,801	47,445	76,661	30,894	179,801	73,830	1,050	154,025	228,905	310,723	(6,711)	304,012	-	304,012
5271 USD 225 Fowler	1,625,596	14,124	27,019	43,657	106,071	190,871	42,045	598	202,169	244,812	176,950	(47,192)	129,758	-	129,758
5272 USD 230 Spring Hill	30,420,061	264,299	505,602	816,960	4,275,689	5,862,550	786,792	11,186	-	797,978	3,311,306	1,632,281	4,943,587	-	4,943,587
5274 USD 249 Frontenac	7,177,871	62,363	119,301	192,769	407,774	782,207	185,650	2,640	69,213	257,503	781,331	126,626	907,957	-	907,957
5275 USD 263 Mulvane	16,239,594	141,094	269,914	436,130	949,813	1,796,951	420,025	5,972	829,340	1,255,337	1,767,724	50,922	1,818,646	-	1,818,646
5276 USD 264 Clearwater	8,694,809	75,543	144,513	233,508	204,716	658,280	224,885	3,197	335,206	563,288	946,453	(62,463)	883,990	-	883,990
5278 USD 293 Quinter	2,245,850	19,513	37,328	60,314	279,660	396,815	58,087	826	501,824	560,737	244,467	(69,925)	174,542	-	174,542
5280 USD 308 Hutchinson	46,672,719	405,506	775,733	1,253,441	2,979,567	5,414,247	1,207,155	17,163	1,554,867	2,779,185	5,080,452	277,566	5,358,018	-	5,358,018
5281 USD 316 Golden Plains	2,259,949	19,635	37,562	60,693	417,841	535,731	58,452	831	99,060	158,343	246,002	80,424	326,426	-	326,426
5283 USD 325 Phillipsburg	4,619,113	40,132	76,773	124,051	103,343	344,299	119,470	1,699	219,411	340,580	502,803	(60,267)	442,536	-	442,536
5284 USD 340 Jefferson West	6,291,535	54,663	104,570	168,965	319,998	648,196	162,726	2,314	416,592	581,632	684,851	24,017	708,868	-	708,868
5285 USD 344 Pleasanton	3,584,473	31,143	59,577	96,265	115,195	302,180	92,710	1,318	6,703	100,731	390,180	96,995	487,175	-	487,175
5286 USD 350 St John-Hudson	2,800,456	24,331	46,545	75,209	254,703	400,788	72,432	1,030	569,829	643,291	304,837	(88,624)	216,213	-	216,213
5287 USD 357 Belle Plaine	5,326,358	46,277	88,527	143,045	276,860	554,709	137,762	1,959	168,034	307,755	579,788	(27,921)	551,867	-	551,867
5288 USD 358 Oxford	3,026,050	26,291	50,295	81,268	125,568	283,422	78,266	1,113	106,107	185,486	329,394	15,518	344,912	-	344,912
5289 USD 366 Woodson	3,550,776	30,850	59,016	95,360	97,983	283,209	91,838	1,306	499,673	592,817	386,512	(60,746)	325,766	-	325,766
5291 USD 374 Sublette	5,513,469	47,903	91,638	148,070	31,495	319,106	142,602	2,027	161,117	305,746	600,156	(93,255)	506,901	-	506,901
5292 USD 375 Circle	14,306,199	124,297	237,779	384,207	2,283	748,566	370,019	5,261	488,706	863,986	1,557,268	(359,283)	1,197,985	-	1,197,985
5293 USD 388 Ellis	3,521,154	30,593	58,524	94,564	184,324	368,005	91,072	1,295	124,807	217,174	383,287	13,459	396,746	-	396,746
5294 USD 407 Russell County	8,012,077	69,611	133,166	215,172	268,869	686,818	207,226	2,946	39,070	249,242	872,136	93,649	965,785	-	965,785
5295 USD 411 Goessel	2,564,449	22,281	42,623	68,871	226,966	360,741	66,328	943	45,749	113,020	279,147	23,584	302,731	-	302,731
5296 USD 435 Abilene	11,966,245	103,966	198,887	321,365	137,010	761,228	309,498	4,400	288,431	602,329	1,302,558	38,579	1,341,137	-	1,341,137
5297 USD 461 Neodesha	6,171,171	53,617	102,569	165,733	373,560	695,479	159,613	2,269	293,622	455,504	671,749	(13,476)	658,273	-	658,273
5298 USD 468 Healy	780,459	6,781	12,971	20,960	49,487	90,199	20,186	287	155,272	175,745	84,955	(62,155)	22,800	-	22,800
5299 USD 471 Dexter	1,654,054	14,371	27,492	44,421	135,713	221,997	42,781	608	63,577	106,966	180,048	8,357	188,405	-	188,405
5300 USD 484 Fredonia	5,718,754	49,686	95,050	153,583	191,099	489,418	147,911	2,103	81,533	231,547	622,502	(17,666)	604,836	-	604,836
5302 USD 489 Hays	32,716,488	284,251	543,771	878,633	4,656,099	6,362,754	846,187	12,031	747,824	1,606,042	3,561,278	532,585	4,093,863	1,840	4,095,703
5303 USD 490 El Dorado	16,042,393	139,381	266,636	430,834	820,152	1,657,003	414,924	5,899	3,728,590	4,149,413	1,746,258	(4,101,227)	(2,354,969)	-	(2,354,969)

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
5304 USD 491 Eudora	\$ 12,583,911	\$ 109,333	\$ 209,154	\$ 337,953	\$ 436,316	\$ 1,092,756	\$ 325,473	\$ 4,627	\$ 298,691	\$ 628,791	\$ 1,369,793	\$ 120,247	\$ 1,490,040	\$ -	\$ 1,490,040
5305 USD 492 Flinthills	2,742,441	23,827	45,582	73,651	127,897	270,957	70,931	1,008	49,455	121,394	298,522	90,276	388,798	-	388,798
5306 USD 495 Fort Larned	10,764,737	93,527	178,917	289,098	117,796	679,338	278,422	3,958	737,721	1,020,101	1,171,771	(309,865)	861,906	-	861,906
5307 USD 496 Pawnee Heights	1,646,939	14,309	27,373	44,230	161,951	247,863	42,597	606	27,405	70,608	179,274	74,215	253,489	-	253,489
5308 USD 497 Lawrence	103,004,002	894,929	1,711,998	2,766,273	11,456,971	16,830,171	2,664,121	37,877	8,946,449	11,648,447	11,212,264	1,309,713	12,521,977	-	12,521,977
5309 USD 499 Galena	6,948,785	60,373	115,494	186,616	209,293	571,776	179,725	2,555	363,184	545,464	756,394	33,329	789,723	-	789,723
5310 USD 502 Lewis	992,471	8,623	16,495	26,654	44,165	95,937	25,670	365	41,363	67,398	108,033	12,863	120,896	-	120,896
5312 USD 345 Seaman	36,604,749	318,033	608,396	983,056	2,181,911	4,091,396	946,754	13,461	943,518	1,903,733	3,984,526	539,182	4,523,708	-	4,523,708
5313 USD 438 Skyline	2,870,437	24,939	47,709	77,088	487,661	637,397	74,242	1,056	876,261	951,559	312,455	(152,855)	159,600	-	159,600
5314 USD 501 Topeka Public Schools	149,484,824	1,298,769	2,484,542	4,014,561	8,865,887	16,663,759	3,866,312	54,970	2,796,960	6,718,242	16,271,827	2,414,106	18,685,933	-	18,685,933
5316 USD 208 Trego County	3,390,700	29,459	56,356	91,061	163,144	340,020	87,698	1,247	333,471	422,416	369,087	(65,368)	303,719	-	303,719
5317 USD 246 Arma	4,532,317	39,378	75,330	121,720	60,709	297,137	117,225	1,667	195,537	314,429	493,355	(32,508)	460,847	-	460,847
5318 USD 247 Cherokee	4,975,808	43,231	82,702	133,630	6,456	266,019	128,696	1,830	844,583	975,109	541,630	(260,462)	281,168	-	281,168
5319 USD 248 Girard	7,306,837	63,484	121,445	196,232	472,042	853,203	188,986	2,687	707,675	899,348	795,369	(41,344)	754,025	-	754,025
5320 USD 426 Pike Valley	2,141,137	18,603	35,588	57,502	12,297	123,990	55,379	787	211,710	267,876	233,069	(63,356)	169,713	-	169,713
5321 USD 498 Valley Heights	3,992,327	34,687	66,356	107,218	155,624	363,885	103,259	1,468	150,831	255,558	434,576	88,017	522,593	-	522,593
5322 USD 504 Oswego	4,433,425	38,519	73,687	119,064	83,021	314,291	114,667	1,630	122,510	238,807	482,590	24,602	507,192	-	507,192
5324 USD 500 Kansas City	249,139,649	2,164,599	4,140,875	6,690,888	44,499,529	57,495,891	6,443,808	91,616	31,276,659	37,812,083	27,119,524	6,599,471	33,718,995	13,039	33,732,034
5329 USD 245 Leroy-Gridley	2,011,395	17,476	33,430	54,018	205,610	310,534	52,023	740	173,582	226,345	218,946	(119,170)	99,776	-	99,776
5330 USD 493 Columbus	10,144,936	88,142	168,616	272,452	64,918	594,128	262,391	3,731	487,848	753,970	1,104,304	(26,025)	1,078,279	-	1,078,279
5331 USD 503 Parsons	12,365,691	107,437	205,527	332,093	2,581,914	3,226,971	319,829	4,547	1,135,695	1,460,071	1,346,039	198,215	1,544,254	-	1,544,254
5332 USD 506 Labette County	12,409,671	107,819	206,258	333,274	426,248	1,073,599	320,967	4,563	186,774	512,304	1,350,826	162,954	1,513,780	-	1,513,780
5333 USD 505 Chetopa	3,838,201	33,347	63,794	103,079	49,846	250,066	99,272	1,411	371,144	471,827	417,799	(93,724)	324,075	-	324,075
5337 USD 207 Fort Leavenworth	17,551,958	152,497	291,725	471,375	1,536,557	2,452,154	453,968	6,454	246,011	706,433	1,910,578	634,969	2,545,547	-	2,545,547
5366 USD 508 Baxter Springs	8,162,322	70,917	135,664	219,207	287,100	712,888	211,112	3,002	463,857	677,971	888,491	(226,104)	662,387	-	662,387
5367 USD 507 Satanta	3,320,978	28,854	55,197	89,188	38,243	211,482	85,895	1,221	139,464	226,580	361,497	(26,327)	335,170	-	335,170
5368 USD 101 Erie-St Paul	4,210,095	36,579	69,974	113,066	95,096	314,715	108,891	1,548	589,162	699,601	458,280	(71,258)	387,022	-	387,022
5405 USD 511 Attica	1,703,532	14,801	28,314	45,750	231,440	320,305	44,061	626	129,763	174,450	185,434	50,879	236,313	-	236,313
5409 USD 200 Greeley Co	2,187,640	19,007	36,360	58,751	157,970	272,088	56,582	804	263,562	320,948	238,131	(3,593)	234,538	-	234,538
5410 USD 509 South Haven	1,951,504	16,955	32,435	52,410	280,063	381,863	50,474	718	307,873	359,065	212,426	(94,283)	118,143	-	118,143
5430 USD 512 Shawnee Mission	244,707,453	2,126,091	4,067,209	6,571,857	29,779,829	42,544,986	6,329,173	89,986	29,634,048	36,053,207	26,637,068	(2,119,695)	24,517,373	-	24,517,373
5436 USD 102 Cimarron-Ensign	5,805,939	50,444	96,498	155,924	432,664	735,530	150,166	2,135	258,289	410,590	631,992	19,087	651,079	-	651,079

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
5590 USD 103 Cheylin	\$ 1,331,703	\$ 11,570	\$ 22,134	\$ 35,764	\$ 106,109	\$ 175,577	\$ 34,443	\$ 490	\$ 172,825	\$ 207,758	\$ 144,959	\$ (42,015)	\$ 102,944	\$ -	\$ 102,944
5696 Kansas State H S Activities Assoc	2,319,129	20,149	38,546	62,282	329,669	450,646	59,983	853	444,002	504,838	252,443	28,409	280,852	-	280,852
9291 USD 105 Rawlins County	3,056,319	26,554	50,798	82,080	154,357	313,789	79,049	1,124	191,645	271,818	332,689	(19,617)	313,072	-	313,072
9302 USD 106 Western Plains	1,700,039	14,770	28,256	45,656	204,523	293,205	43,970	625	175,497	220,092	185,054	14,066	199,120	-	199,120
9332 USD 107 Rock Hills	2,839,392	24,669	47,192	76,255	194,361	342,477	73,439	1,044	208,121	282,604	309,075	3,539	312,614	-	312,614
9333 USD 108 Washington County	3,054,702	26,540	50,771	82,037	170,830	330,178	79,008	1,123	233,194	313,325	332,513	(136,807)	195,706	-	195,706
9335 USD 109 Republic County	3,972,924	34,518	66,032	106,697	193,977	401,224	102,757	1,461	118,379	222,597	432,463	(1,120)	431,343	-	431,343
9389 USD 110 Thunder Ridge	2,389,110	20,757	39,709	64,162	20,915	145,543	61,793	879	213,700	276,372	260,061	(108,157)	151,904	-	151,904
9410 USD 111 Doniphan West	3,233,146	28,091	53,737	86,829	656	169,313	83,623	1,189	160,360	245,172	351,937	(76,654)	275,283	-	275,283
9444 USD 114 Riverside	4,420,360	38,405	73,470	118,713	221,691	452,279	114,329	1,625	1,272,588	1,388,542	481,168	(267,286)	213,882	-	213,882
9445 USD 112 Central Plains	5,311,224	46,145	88,276	142,638	64,853	341,912	137,371	1,953	582,649	721,973	578,141	(204,484)	373,657	-	373,657
9446 USD 113 Prairie Hills	9,061,981	78,733	150,616	243,368	24,960	497,677	234,381	3,332	336,830	574,543	986,421	(286,138)	700,283	-	700,283
9461 USD 115 Nemaha Central Schools	6,133,076	53,286	101,936	164,710	115,121	435,053	158,627	2,255	369,473	530,355	667,602	(180,579)	487,023	-	487,023
Other Employers Subtotal	\$ 4,493,237,851	\$ 39,038,583	\$ 74,680,746	\$ 120,670,280	\$ 321,184,628	\$ 555,574,237	\$ 116,214,192	\$ 1,652,287	\$ 252,861,358	\$ 370,727,837	\$ 489,101,092	\$ 26,478,742	\$ 515,579,834	\$ 48,316	\$ 515,628,150
Total State/School Group	\$ 6,467,715,872	\$ 56,193,442	\$ 107,497,946	\$ 173,696,814	\$ 350,835,873	\$ 688,224,075	\$ 167,282,575	\$ 2,378,361	\$ 350,835,873	\$ 520,496,809	\$ 704,028,353	\$ -	\$ 704,028,353	\$ 164,092	\$ 704,192,445

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/19 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	\$ 3,247,801	\$ 7,109	\$ 76,410	\$ 99,265	\$ 254,276	\$ 437,060	\$ 81,793	\$ 6,583	\$ 30,131	\$ 118,507	\$ 405,716	\$ (20,639)	\$ 385,077	\$ -	\$ 385,077
3 Anderson County	2,585,586	5,660	60,831	79,025	113,691	259,207	65,116	5,241	38,537	108,894	322,992	55,600	378,592	-	378,592
4 Atchison County	3,612,124	7,907	84,982	110,400	62,149	265,438	90,968	7,321	74,892	173,181	451,227	14,367	465,594	-	465,594
5 Barber County	1,650,422	3,613	38,829	50,443	57,598	150,483	41,565	3,345	102,159	147,069	206,171	3,827	209,998	-	209,998
6 Barton County	6,073,805	13,295	142,897	185,638	362,189	704,019	152,964	12,311	153,238	318,513	758,740	59,023	817,763	-	817,763
7 Bourbon County	2,508,060	5,490	59,006	76,655	156,608	297,759	63,163	5,083	34,652	102,898	313,307	46,282	359,589	-	359,589
8 Brown County	2,184,456	4,782	51,393	66,765	100,440	223,380	55,014	4,428	25,300	84,742	272,883	(6,985)	265,898	-	265,898
9 Butler County	12,327,046	26,983	290,017	376,759	317,382	1,011,141	310,447	24,985	119,464	454,896	1,539,896	(62,065)	1,477,831	-	1,477,831
10 Chase County	1,581,867	3,463	37,216	48,348	112,275	201,302	39,838	3,206	79,998	123,042	197,607	(7,223)	190,384	-	190,384
11 Chautauqua County	1,260,695	2,760	29,660	38,531	24,941	95,892	31,750	2,555	88,699	123,004	157,486	(30,642)	126,844	-	126,844
12 Cherokee County	3,092,106	6,768	72,748	94,506	3,132	177,154	77,872	6,267	346,264	430,403	386,266	(109,919)	276,347	-	276,347
13 Cheyenne County	1,271,455	2,783	29,914	38,860	119,190	190,747	32,021	2,577	29,096	63,694	158,830	32,956	191,786	-	191,786
14 Clay County	2,841,445	6,220	66,851	86,845	97,728	257,644	71,560	5,759	54,897	132,216	354,954	15,344	370,298	-	370,298
15 Cloud County	2,788,317	6,103	65,600	85,221	36,853	193,777	70,222	5,651	48,472	124,345	348,317	2,660	350,977	-	350,977
16 Coffey County	5,329,382	11,666	125,384	162,885	75,951	375,886	134,216	10,802	90,096	235,114	665,747	57,833	723,580	-	723,580
17 Comanche County	944,694	2,068	22,226	28,873	4,545	57,712	23,791	1,915	116,924	142,630	118,011	(41,438)	76,573	-	76,573
18 Cowley County	3,933,589	8,610	92,545	120,225	94,861	316,241	99,064	7,973	214,385	321,422	491,384	(6,806)	484,578	-	484,578
19 Crawford County	10,294,707	22,535	242,203	314,644	113,625	693,007	259,264	20,866	117,512	397,642	1,286,016	(61,458)	1,224,558	-	1,224,558
20 Dickinson County	3,906,983	8,552	91,920	119,412	68,029	287,913	98,394	7,919	19,549	125,862	488,061	57,480	545,541	-	545,541
21 Doniphan County	1,919,962	4,203	45,170	58,681	86,719	194,773	48,353	3,891	55,204	107,448	239,842	9,032	248,874	-	248,874
22 Douglas County	14,847,780	32,501	349,322	453,802	889,828	1,725,453	373,929	30,094	-	404,023	1,854,786	459,166	2,313,952	-	2,313,952
23 Edwards County	1,218,145	2,666	28,659	37,231	9,324	77,880	30,678	2,469	22,643	55,790	152,171	211	152,382	-	152,382
24 Elk County	1,190,198	2,605	28,002	36,377	49,338	116,322	29,974	2,412	37,965	70,351	148,680	2,231	150,911	-	150,911
25 Ellis County	4,547,664	9,955	106,992	138,993	136,693	392,633	114,529	9,217	81,498	205,244	568,095	(21,510)	546,585	-	546,585
26 Ellsworth County	1,992,611	4,362	46,879	60,901	47,566	159,708	50,182	4,039	26,655	80,876	248,917	34,957	283,874	-	283,874
27 Finney County	10,805,573	23,653	254,222	330,258	237,132	845,265	272,130	21,901	296,390	590,421	1,349,833	(14,659)	1,335,174	-	1,335,174
28 Ford County	6,217,846	13,611	146,287	190,040	387,198	737,136	156,591	12,602	104,694	273,887	776,734	109,533	886,267	-	886,267
29 Franklin County	5,031,700	11,014	118,381	153,787	214,371	497,553	126,719	10,198	263,018	399,935	628,561	(23,336)	605,225	-	605,225
30 Geary County	7,373,137	16,139	173,467	225,350	362,594	777,550	185,687	14,944	376,254	576,885	921,053	91,054	1,012,107	-	1,012,107
31 Gove County	1,338,571	2,930	31,492	40,912	75,011	150,345	33,711	2,713	39,119	75,543	167,214	37,261	204,475	-	204,475
32 Graham County	1,604,994	3,513	37,761	49,054	54,275	144,603	40,420	3,253	29,556	73,229	200,496	10,113	210,609	-	210,609
33 Gray County	1,547,059	3,386	36,397	47,284	13,122	100,189	38,961	3,136	192,765	234,862	193,259	(64,718)	128,541	-	128,541
34 Greenwood County	1,669,273	3,654	39,272	51,019	56,730	150,675	42,039	3,383	14,799	60,221	208,526	16,665	225,191	-	225,191

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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	\$ 1,241,230	\$ 2,717	\$ 29,203	\$ 37,936	\$ 61,421	\$ 131,277	\$ 31,259	\$ 2,516	\$ 56,437	\$ 90,212	\$ 155,055	\$ 3,631	\$ 158,686	\$ -	\$ 158,686
36 Harper County	2,588,800	5,667	60,907	79,123	12,785	158,482	65,197	5,247	482,588	553,032	323,393	(149,923)	173,470	-	173,470
37 Harvey County	4,645,900	10,170	109,304	141,996	148,424	409,894	117,003	9,416	-	126,419	580,366	58,444	638,810	-	638,810
38 Jackson County	3,667,502	8,028	86,285	112,092	208,514	414,919	92,363	7,433	-	99,796	458,145	97,832	555,977	-	555,977
39 Jefferson County	4,927,834	10,787	115,936	150,613	84,550	361,886	124,104	9,988	695,002	829,094	615,585	(180,151)	435,434	-	435,434
40 Jewell County	1,928,430	4,221	45,370	58,940	34,778	143,309	48,566	3,909	43,640	96,115	240,900	18,123	259,023	-	259,023
41 Johnson County	112,594,008	246,465	2,648,985	3,441,269	4,190,778	10,527,497	2,835,576	228,205	-	3,063,781	14,065,257	1,618,337	15,683,594	-	15,683,594
42 Kearny County	1,576,921	3,452	37,100	48,196	27,638	116,386	39,713	3,196	89,207	132,116	196,989	(25,887)	171,102	-	171,102
43 Kingman County	2,076,537	4,545	48,854	63,467	55,888	172,754	52,296	4,209	153,816	210,321	259,401	1,183	260,584	-	260,584
44 Kiowa County	1,856,004	4,063	43,666	56,726	37,835	142,290	46,742	3,762	21,693	72,197	231,852	9,614	241,466	-	241,466
45 Labette County	2,607,413	5,707	61,344	79,692	4,387	151,130	65,666	5,285	101,349	172,300	325,718	(38,709)	287,009	-	287,009
46 Lane County	1,244,807	2,725	29,286	38,046	46,660	116,717	31,349	2,523	87,096	120,968	155,501	(983)	154,518	-	154,518
47 Leavenworth County	8,884,521	19,448	209,025	271,543	507,250	1,007,266	223,750	18,007	107,106	348,863	1,109,855	117,282	1,227,137	-	1,227,137
48 Lincoln County	1,677,951	3,673	39,477	51,284	112,189	206,623	42,258	3,401	7,904	53,563	209,610	25,207	234,817	-	234,817
49 Linn County	3,471,953	7,600	81,684	106,116	258,958	454,358	87,438	7,037	16,344	110,819	433,717	128,634	562,351	-	562,351
50 Logan County	931,279	2,039	21,910	28,463	48,939	101,351	23,454	1,888	15,108	40,450	116,335	10,950	127,285	-	127,285
51 Lyon County	7,706,550	16,869	181,311	235,540	261,642	695,362	194,083	15,620	277,949	487,652	962,703	63,348	1,026,051	-	1,026,051
52 McPherson County	5,903,521	12,922	138,892	180,433	71,273	403,520	148,675	11,965	159,088	319,728	737,468	(6,619)	730,849	-	730,849
53 Marion County	3,218,721	7,046	75,727	98,376	257,816	438,965	81,061	6,524	26,588	114,173	402,083	71,994	474,077	-	474,077
54 Marshall County	2,560,321	5,604	60,237	78,253	106,516	250,610	64,480	5,189	-	69,669	319,836	43,343	363,179	-	363,179
55 Meade County	2,079,947	4,553	48,935	63,571	143,776	260,835	52,382	4,216	4,936	61,534	259,827	40,698	300,525	-	300,525
56 Miami County	5,758,585	12,605	135,482	176,003	234,907	558,997	145,025	11,672	1,589	158,286	719,363	79,343	798,706	-	798,706
57 Mitchell County	2,848,082	6,234	67,007	87,048	60,195	220,484	71,727	5,773	80,407	157,907	355,783	5,087	360,870	-	360,870
58 Montgomery County	5,585,269	12,226	131,404	170,706	153,154	467,490	140,661	11,320	72,921	224,902	697,712	42,665	740,377	-	740,377
59 Morris County	1,653,916	3,620	38,912	50,550	123,692	216,774	41,653	3,352	-	45,005	206,607	43,672	250,279	-	250,279
60 Nemaha County	2,642,822	5,785	62,177	80,774	142,501	291,237	66,557	5,357	1,025	72,939	330,142	83,045	413,187	-	413,187
61 Neosho County	2,225,022	4,870	52,348	68,005	40,783	166,006	56,035	4,510	125,765	186,310	277,950	(21,219)	256,731	-	256,731
62 Ness County	1,388,303	3,039	32,663	42,432	4,018	82,152	34,963	2,814	96,720	134,497	173,427	(26,017)	147,410	-	147,410
63 Norton County	2,020,964	4,424	47,547	61,768	68,007	181,746	50,896	4,096	290,720	345,712	252,459	(80,968)	171,491	-	171,491
64 Osage County	3,188,161	6,979	75,008	97,442	302,630	482,059	80,291	6,462	134,317	221,070	398,265	30,478	428,743	-	428,743
65 Osborne County	1,597,881	3,498	37,593	48,837	34,918	124,846	40,241	3,239	35,104	78,584	199,607	(4,765)	194,842	-	194,842
66 Ottawa County	1,791,459	3,921	42,148	54,754	5,832	106,655	45,116	3,631	170,067	218,814	223,789	(70,479)	153,310	-	153,310
67 Pawnee County	2,340,627	5,124	55,068	71,538	118,928	250,658	58,947	4,744	111,776	175,467	292,391	8,859	301,250	-	301,250
68 Phillips County	2,207,485	4,832	51,935	67,469	48,781	173,017	55,594	4,474	77,161	137,229	275,759	7,018	282,777	-	282,777

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
69 Pratt County	\$ 3,788,626	\$ 8,293	\$ 89,135	\$ 115,794	\$ 139,512	\$ 352,734	\$ 95,413	\$ 7,679	\$ 39,664	\$ 142,756	\$ 473,276	\$ 24,619	\$ 497,895	\$ -	\$ 497,895
70 Rawlins County	1,346,326	2,947	31,675	41,149	92,275	168,046	33,906	2,729	34,275	70,910	168,183	48,759	216,942	-	216,942
71 Reno County	11,157,669	24,424	262,505	341,019	287,244	915,192	280,997	22,615	261,365	564,977	1,393,817	40,333	1,434,150	-	1,434,150
72 Republic County	1,987,916	4,351	46,769	60,758	62,558	174,436	50,064	4,029	173,694	227,787	248,331	(20,702)	227,629	-	227,629
73 Rice County	2,470,359	5,407	58,120	75,503	9,319	148,349	62,214	5,007	143,339	210,560	308,597	(25,815)	282,782	-	282,782
74 Riley County	9,112,922	19,948	214,399	278,524	336,396	849,267	229,502	18,470	273,532	521,504	1,138,387	79,328	1,217,715	-	1,217,715
75 Rooks County	2,177,903	4,767	51,240	66,565	121,072	243,644	54,849	4,414	31,657	90,920	272,064	27,668	299,732	-	299,732
76 Rush County	1,459,080	3,194	34,328	44,595	28,347	110,464	36,746	2,957	36,024	75,727	182,268	8,669	190,937	-	190,937
77 Russell County	2,277,982	4,986	53,594	69,623	59,068	187,271	57,369	4,617	110,712	172,698	284,566	(21,813)	262,753	-	262,753
78 Saline County	10,626,835	23,262	250,017	324,795	281,363	879,437	267,628	21,539	245,033	534,200	1,327,505	118,898	1,446,403	-	1,446,403
79 Scott County	1,335,273	2,923	31,415	40,811	29,645	104,794	33,628	2,706	28,859	65,193	166,802	28,817	195,619	-	195,619
80 Sedgwick County	75,267,644	164,757	1,770,815	2,300,453	1,124,255	5,360,280	1,895,555	152,554	1,424,657	3,472,766	9,402,442	(194,146)	9,208,296	-	9,208,296
81 Seward County	5,624,731	12,312	132,333	171,912	112,058	428,615	141,654	11,400	199,167	352,221	702,642	(9,749)	692,893	-	692,893
82 Shawnee County	31,023,566	67,909	729,888	948,193	81,165	1,827,155	781,304	62,879	599,348	1,443,531	3,875,467	(439,625)	3,435,842	2,592	3,438,434
83 Sheridan County	1,545,983	3,384	36,372	47,251	130,603	217,610	38,934	3,133	28,546	70,613	193,124	52,778	245,902	-	245,902
84 Sherman County	2,510,058	5,494	59,054	76,716	167,843	309,107	63,214	5,087	15,065	83,366	313,557	74,867	388,424	-	388,424
85 Smith County	2,098,769	4,594	49,378	64,146	146,623	264,741	52,856	4,254	32,916	90,026	262,178	45,610	307,788	-	307,788
86 Stanton County	1,695,166	3,711	39,882	51,810	50,049	145,452	42,691	3,436	189,280	235,407	211,760	(71,025)	140,735	-	140,735
87 Stevens County	2,151,380	4,709	50,615	65,754	10,096	131,174	54,181	4,360	295,023	353,564	268,751	(99,055)	169,696	-	169,696
88 Sumner County	4,764,425	10,429	112,093	145,618	407,044	675,184	119,988	9,657	899,828	1,029,473	595,172	9,149	604,321	-	604,321
89 Thomas County	2,428,144	5,315	57,126	74,213	153,678	290,332	61,151	4,921	-	66,072	303,324	94,889	398,213	-	398,213
90 Wabaunsee County	1,782,446	3,902	41,936	54,478	125,587	225,903	44,889	3,613	848	49,350	222,663	43,382	266,045	-	266,045
91 Wallace County	833,267	1,824	19,605	25,468	49,566	96,463	20,985	1,689	23,732	46,406	104,092	24,140	128,232	-	128,232
92 Washington County	2,001,904	4,382	47,098	61,185	121,844	234,509	50,416	4,057	14,166	68,639	250,078	37,436	287,514	-	287,514
93 Wichita County	1,143,428	2,503	26,901	34,947	33,525	97,876	28,796	2,318	-	31,114	142,837	27,323	170,160	-	170,160
94 Wilson County	2,032,744	4,450	47,825	62,128	48,373	162,776	51,193	4,120	175,566	230,879	253,931	(51,850)	202,081	-	202,081
95 Woodson County	1,612,665	3,530	37,941	49,289	187,234	277,994	40,614	3,269	40,072	83,955	201,454	60,775	262,229	-	262,229
97 City of Abilene	1,245,422	2,726	29,301	38,065	13,785	83,877	31,365	2,524	54,536	88,425	155,578	(26,256)	129,322	-	129,322
99 City of Alma	261,546	573	6,154	7,994	29,613	44,334	6,587	530	39,961	47,078	32,672	(7,607)	25,065	-	25,065
100 City of Alma	45,736	100	1,077	1,398	2,573	5,148	1,152	93	4,076	5,321	5,713	(214)	5,499	-	5,499
102 City of Altoona	54,693	120	1,286	1,672	6,192	9,270	1,377	111	6,792	8,280	6,832	3,463	10,295	-	10,295
103 City of Anthony	1,101,367	2,411	25,912	33,662	-	61,985	27,737	2,232	98,334	128,303	137,583	(45,572)	92,011	-	92,011
104 City of Arkansas City	2,173,557	4,758	51,137	66,432	57,414	179,741	54,739	4,405	167,542	226,686	271,521	(108,619)	162,902	-	162,902
105 City of Arma	389,825	853	9,171	11,914	14,546	36,484	9,817	790	11,955	22,562	48,697	(3,011)	45,686	-	45,686

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/19 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
106 City of Ashland	\$ 287,705	\$ 630	\$ 6,769	\$ 8,793	\$ 36,445	\$ 52,637	\$ 7,246	\$ 583	\$ 33,860	\$ 41,689	\$ 35,940	\$ 2,322	\$ 38,262	\$ -	\$ 38,262
107 City of Atchison	2,087,004	4,568	49,101	63,786	341,996	459,451	52,560	4,230	294,398	351,188	260,709	4,791	265,500	-	265,500
108 City of Attica	245,882	538	5,785	7,515	29,743	43,581	6,192	498	25,312	32,002	30,716	6,153	36,869	-	36,869
109 City of Axtell	80,922	177	1,904	2,473	1,595	6,149	2,038	164	1,517	3,719	10,109	(877)	9,232	-	9,232
110 City of Belle Plaine	314,227	688	7,393	9,604	31,011	48,696	7,914	637	13,185	21,736	39,253	(1,797)	37,456	-	37,456
111 City of Bucklin	98,766	216	2,324	3,019	22,958	28,517	2,487	200	15,585	18,272	12,338	(735)	11,603	-	11,603
112 City of Buhler	305,563	669	7,189	9,339	18,582	35,779	7,695	619	27,214	35,528	38,171	(23)	38,148	-	38,148
113 City of Burlingame	307,632	673	7,237	9,402	12,580	29,892	7,747	624	15,324	23,695	38,429	(10,152)	28,277	-	28,277
114 City of Burlington	1,398,462	3,061	32,902	42,742	29,299	108,004	35,219	2,834	26,317	64,370	174,696	6,826	181,522	-	181,522
116 City of Burrton	216,425	474	5,091	6,615	9,664	21,844	5,450	439	9,804	15,693	27,036	(338)	26,698	-	26,698
117 City of Caney	679,067	1,486	15,977	20,755	97,000	135,218	17,102	1,376	53,921	72,399	84,829	11,187	96,016	-	96,016
118 City of Cawker City	139,122	305	3,273	4,252	3,653	11,483	3,504	282	35,495	39,281	17,379	(4,940)	12,439	-	12,439
119 City of Cedar Vale	117,254	257	2,759	3,584	4,808	11,408	2,953	238	1,292	4,483	14,647	1,646	16,293	-	16,293
120 City of Chanute	5,305,487	11,613	124,821	162,155	251,026	549,615	133,614	10,753	87,017	231,384	662,762	79,598	742,360	-	742,360
122 City of Cherryvale	637,090	1,395	14,989	19,472	12,567	48,423	16,045	1,291	42,010	59,346	79,585	(1,251)	78,334	-	78,334
123 City of Chetopa	376,801	825	8,865	11,516	5,164	26,370	9,489	764	25,664	35,917	47,070	(11,979)	35,091	-	35,091
124 City of Cimarron	481,101	1,053	11,318	14,704	14,130	41,205	12,116	975	15,593	28,684	60,099	3,380	63,479	-	63,479
125 City of Clay Center	1,059,194	2,319	24,919	32,373	18,427	78,038	26,675	2,147	280,874	309,696	132,315	(233,448)	(101,133)	-	(101,133)
126 City of Coffeyville	4,188,917	9,169	98,552	128,029	101,348	337,098	105,495	8,490	324,214	438,199	523,280	(140,890)	382,390	-	382,390
127 City of Colby	2,398,003	5,249	56,418	73,292	30,980	165,939	60,392	4,860	32,944	98,196	299,559	3,674	303,233	-	303,233
128 City of Colony	59,542	130	1,400	1,820	18,265	21,615	1,500	121	7,374	8,995	7,438	2,347	9,785	-	9,785
129 City of Council Grove	707,252	1,548	16,640	21,616	16,566	56,370	17,812	1,433	9,072	28,317	88,350	(6,029)	82,321	-	82,321
130 City of Dodge City	4,945,343	10,825	116,349	151,148	67,872	346,194	124,544	10,023	148,350	282,917	617,773	(49,718)	568,055	-	568,055
133 City of Edna	93,820	205	2,207	2,867	16,942	22,221	2,363	190	10,833	13,386	11,720	(5,200)	6,520	-	6,520
134 City of Effingham	98,110	215	2,308	2,999	8,046	13,568	2,471	199	93	2,763	12,256	2,741	14,997	-	14,997
135 City of El Dorado	3,168,933	6,937	74,556	96,854	47,300	225,647	79,807	6,423	237,450	323,680	395,863	(37,356)	358,507	-	358,507
137 City of Ellinwood	842,462	1,844	19,821	25,749	4,349	51,763	21,217	1,708	53,134	76,059	105,240	(20,174)	85,066	-	85,066
138 City of Ellis	560,402	1,227	13,184	17,128	23,601	55,140	14,113	1,136	37,872	53,121	70,006	13,425	83,431	-	83,431
139 City of Ellsworth	897,406	1,964	21,113	27,428	64,734	115,239	22,600	1,819	13,802	38,221	112,104	13,954	126,058	-	126,058
140 City of Enterprise	180,848	396	4,255	5,527	30,795	40,973	4,555	367	27,339	32,261	22,592	(2,563)	20,029	-	20,029
141 City of Erie	316,686	693	7,450	9,679	32,705	50,527	7,975	642	5,220	13,837	39,561	4,313	43,874	-	43,874
142 City of Eudora	1,445,721	3,165	34,013	44,187	141,990	223,355	36,409	2,930	-	39,339	180,600	61,165	241,765	-	241,765
143 City of Florence	141,638	310	3,332	4,329	16,746	24,717	3,567	287	1,726	5,580	17,693	7,619	25,312	-	25,312
144 City of Fort Scott	1,880,654	4,117	44,246	57,480	94,325	200,168	47,363	3,812	21,125	72,300	234,931	46,315	281,246	-	281,246
145 City of Fredonia	808,394	1,770	19,019	24,707	2,016	47,512	20,359	1,638	46,991	68,988	100,985	(21,583)	79,402	-	79,402

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
146 City of Frontenac	\$ 829,382	\$ 1,815	\$ 19,513	\$ 25,349	\$ 36,972	\$ 83,649	\$ 20,887	\$ 1,681	\$ 74,004	\$ 96,572	\$ 103,607	\$ (8,325)	\$ 95,282	\$ -	\$ 95,282
147 City of Garden City	8,087,656	17,703	190,278	247,188	262,117	717,286	203,681	16,392	127,361	347,434	1,010,311	93,927	1,104,238	-	1,104,238
148 City of Garnett	1,853,754	4,058	43,613	56,657	16,282	120,610	46,685	3,757	156,502	206,944	231,571	(43,619)	187,952	-	187,952
149 City of Gas	118,721	260	2,793	3,629	4,103	10,785	2,990	241	5,187	8,418	14,831	3,486	18,317	-	18,317
150 City of Geneseo	57,684	126	1,357	1,763	18,906	22,152	1,453	117	244	1,814	7,206	1,715	8,921	-	8,921
151 City of Girard	664,982	1,456	15,645	20,324	7,238	44,663	16,747	1,348	46,063	64,158	83,070	(35,431)	47,639	-	47,639
152 City of Glasco	101,715	223	2,393	3,109	9,302	15,027	2,562	206	32	2,800	12,706	2,738	15,444	-	15,444
153 City of Goodland	1,763,498	3,860	41,490	53,899	67,795	167,044	44,412	3,574	121,990	169,976	220,296	6,461	226,757	-	226,757
155 City of Greensburg	472,074	1,033	11,106	14,428	12,970	39,537	11,889	957	36,103	48,949	58,972	(11,652)	47,320	-	47,320
156 City of Grenola	20,430	45	481	624	349	1,499	515	41	7,699	8,255	2,552	(2,377)	175	-	175
158 City of Hanover	65,034	142	1,530	1,988	2,946	6,606	1,638	132	1,847	3,617	8,124	1,203	9,327	-	9,327
159 City of Harper	390,789	855	9,194	11,944	16,427	38,420	9,842	792	9,603	20,237	48,817	8,457	57,274	-	57,274
160 City of Hays	4,368,801	9,563	102,785	133,526	67,895	313,769	110,025	8,855	83,046	201,926	545,751	(47,817)	497,934	-	497,934
162 City of Hesston	1,375,168	3,010	32,354	42,030	41,987	119,381	34,633	2,787	17,613	55,033	171,786	14,427	186,213	-	186,213
163 City of Hillsboro	1,080,546	2,365	25,422	33,025	35,667	96,479	27,213	2,190	14,388	43,791	134,982	(386)	134,596	-	134,596
164 City of Hoisington	1,019,691	2,232	23,990	31,165	16,507	73,894	25,680	2,067	104,370	132,117	127,380	(20,265)	107,115	-	107,115
165 City of Holton	1,602,954	3,509	37,712	48,992	32,254	122,467	40,369	3,249	75,359	118,977	200,241	(24,078)	176,163	-	176,163
166 City of Holyrood	127,804	280	3,007	3,906	2,619	9,812	3,219	259	2,517	5,995	15,965	5,053	21,018	-	21,018
167 City of Horton	612,594	1,341	14,412	18,723	52,434	86,910	15,428	1,242	18,009	34,679	76,525	982	77,507	-	77,507
168 City of Hugoton	1,309,436	2,866	30,807	40,021	26,305	99,999	32,977	2,654	37,141	72,772	163,575	19,079	182,654	-	182,654
169 City of Humboldt	706,973	1,548	16,633	21,608	16,580	56,369	17,805	1,433	57,687	76,925	88,315	507	88,822	-	88,822
170 City of Hutchinson	7,461,801	16,333	175,553	228,060	47,801	467,747	187,919	15,124	844,835	1,047,878	932,129	(285,619)	646,510	-	646,510
172 City of Iola	4,278,614	9,366	100,662	130,770	112,687	353,485	107,753	8,672	46,106	162,531	534,485	103,603	638,088	-	638,088
173 City of Jamestown	73,516	161	1,729	2,247	1,212	5,349	1,851	149	6,609	8,609	9,184	(1,856)	7,328	-	7,328
174 City of Jetmore	291,059	637	6,847	8,896	29,953	46,333	7,330	590	11,652	19,572	36,359	10,889	47,248	-	47,248
176 City of Johnson City	360,871	790	8,490	11,030	12,762	33,072	9,088	731	45,383	55,202	45,080	(11,192)	33,888	-	33,888
177 City of Junction City	2,795,639	6,120	65,773	85,445	59,541	216,879	70,406	5,666	173,879	249,951	349,232	(40,671)	308,561	-	308,561
179 City of Kingman	1,353,607	2,963	31,846	41,371	55,805	131,985	34,089	2,744	31,226	68,059	169,093	(146)	168,947	-	168,947
180 City of Kinsley	328,005	718	7,717	10,025	6,722	25,182	8,261	665	27,584	36,510	40,974	(2,950)	38,024	-	38,024
182 City of La Crosse	352,878	772	8,303	10,785	9,255	29,115	8,887	715	22,154	31,756	44,082	(14,384)	29,698	-	29,698
184 City of Lakin	515,463	1,128	12,127	15,754	45,693	74,702	12,982	1,045	74,103	88,130	64,392	(28,760)	35,632	-	35,632
185 City of Larned	2,001,959	4,382	47,099	61,187	84,025	196,693	50,418	4,058	95,637	150,113	250,085	8,723	258,808	-	258,808
186 City of Lawrence	21,845,415	47,818	513,955	667,675	366,006	1,595,454	550,159	44,277	1,466,877	2,061,313	2,728,932	(163,617)	2,565,315	-	2,565,315
187 City of Leavenworth	4,797,682	10,502	112,875	146,635	191,793	461,805	120,826	9,724	176,624	307,174	599,327	(41,004)	558,323	-	558,323

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
188 City of Liberal	\$ 5,141,017	\$ 11,253	\$ 120,952	\$ 157,128	\$ 245,147	\$ 534,480	\$ 129,472	\$ 10,420	\$ 50,979	\$ 190,871	\$ 642,216	\$ 54,185	\$ 696,401	\$ -	\$ 696,401
189 City of Lindsborg	1,367,357	2,993	32,170	41,791	109,224	186,178	34,436	2,771	13,460	50,667	170,810	21,863	192,673	-	192,673
190 City of Lucas	105,054	230	2,472	3,211	10,924	16,837	2,646	213	25,883	28,742	13,123	(146)	12,977	-	12,977
191 City of Lyons	908,348	1,988	21,371	27,762	26,820	77,941	22,876	1,841	40,107	64,824	113,471	(5,382)	108,089	-	108,089
192 City of Madison	135,028	296	3,177	4,127	9,604	17,204	3,401	274	1,263	4,938	16,868	6,913	23,781	-	23,781
193 City of Marion	643,797	1,409	15,147	19,677	61,080	97,313	16,214	1,305	36,896	54,415	80,423	4,771	85,194	-	85,194
194 City of Marysville	1,102,471	2,413	25,938	33,696	4,996	67,043	27,765	2,235	17,620	47,620	137,721	(10,111)	127,610	-	127,610
195 City of Mayetta	26,354	58	620	805	1,106	2,589	664	53	612	1,329	3,292	(129)	3,163	-	3,163
196 City of McCune	50,892	111	1,198	1,555	1,090	3,954	1,282	103	3,379	4,764	6,357	(1,962)	4,395	-	4,395
197 City of Meade	618,058	1,353	14,541	18,890	48,929	83,713	15,565	1,253	15,738	32,556	77,208	4,449	81,657	-	81,657
198 City of Miltonvale	68,849	151	1,619	2,104	1,754	5,628	1,734	140	6,481	8,355	8,601	(1,760)	6,841	-	6,841
199 City of Minneapolis	752,080	1,646	17,694	22,986	27,312	69,638	18,941	1,524	55,740	76,205	93,950	(12,434)	81,516	-	81,516
200 City of Minneola	88,244	193	2,076	2,697	8,745	13,711	2,222	179	35,683	38,084	11,023	(7,999)	3,024	-	3,024
201 City of Montezuma	304,096	666	7,155	9,294	27,125	44,240	7,658	616	10,405	18,679	37,988	8,918	46,906	-	46,906
202 City of Moran	163,632	358	3,850	5,001	1,054	10,263	4,121	332	3,510	7,963	20,441	(895)	19,546	-	19,546
203 City of Morrill	48,754	107	1,147	1,490	331	3,075	1,228	99	2,371	3,698	6,090	(288)	5,802	-	5,802
205 City of Mulvane	3,285,837	7,193	77,305	100,427	138,212	323,137	82,751	6,660	192,453	281,864	410,467	76,074	486,541	-	486,541
206 City of Natoma	40,845	89	961	1,248	3,171	5,469	1,029	83	1,598	2,710	5,102	(9)	5,093	-	5,093
207 City of Neodesha	1,601,137	3,505	37,669	48,937	107,124	197,235	40,323	3,245	97,304	140,872	200,014	(21,654)	178,360	-	178,360
208 City of Newton	4,577,722	10,020	107,700	139,912	29,208	286,840	115,286	9,278	289,156	413,720	571,850	(66,016)	505,834	-	505,834
209 City of Norton	1,174,338	2,571	27,628	35,892	45,981	112,072	29,575	2,380	63,802	95,757	146,698	(24,518)	122,180	-	122,180
210 City of Oberlin	594,819	1,302	13,994	18,180	31,426	64,902	14,980	1,206	28,246	44,432	74,305	8,333	82,638	-	82,638
211 City of Olathe	28,345,251	62,046	666,876	866,334	1,905,083	3,500,339	713,852	57,451	1,303	772,606	3,540,892	827,209	4,368,101	-	4,368,101
212 City of Osage City	1,122,970	2,458	26,420	34,322	22,746	85,946	28,281	2,276	41,803	72,360	140,282	2,177	142,459	-	142,459
213 City of Osawatomie	1,979,308	4,333	46,567	60,495	157,504	268,899	49,847	4,012	49,848	103,707	247,255	28,954	276,209	-	276,209
214 City of Oswego	354,010	775	8,329	10,820	5,328	25,252	8,915	718	16,539	26,172	44,223	(11,209)	33,014	-	33,014
215 City of Ottawa	4,654,228	10,188	109,500	142,250	90,920	352,858	117,213	9,433	8,326	134,972	581,407	38,221	619,628	-	619,628
216 City of Oxford	263,600	577	6,202	8,057	11,412	26,248	6,639	534	7,137	14,310	32,929	1,083	34,012	-	34,012
217 City of Paola	1,389,868	3,042	32,699	42,479	38,592	116,812	35,003	2,817	21,447	59,267	173,623	(6,852)	166,771	-	166,771
218 City of Parsons	2,138,469	4,681	50,312	65,359	-	120,352	53,856	4,334	89,531	147,721	267,138	(30,031)	237,107	-	237,107
219 City of Peabody	250,786	549	5,900	7,665	29,936	44,050	6,316	508	11,588	18,412	31,328	(1,720)	29,608	-	29,608
220 City of Phillipsburg	659,588	1,444	15,519	20,159	10,229	47,351	16,611	1,337	35,563	53,511	82,396	(3,074)	79,322	-	79,322
221 City of Pittsburg	4,932,123	10,796	116,038	150,744	51,261	328,839	124,212	9,997	63,945	198,154	616,121	(1,030)	615,091	-	615,091
222 City of Pratt	3,651,278	7,992	85,903	111,596	26,616	232,107	91,955	7,400	41,105	140,460	456,118	(14,153)	441,965	-	441,965

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
	6/30/19 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
224 City of Riley	\$ 117,701	\$ 258	\$ 2,769	\$ 3,597	\$ 13,104	\$ 19,728	\$ 2,964	\$ 239	\$ 544	\$ 3,747	\$ 14,703	\$ 3,209	\$ 17,912	\$ -	\$ 17,912
225 City of Russell	2,586,760	5,662	60,858	79,061	19,353	164,934	65,145	5,243	29,696	100,084	323,138	8,949	332,087	-	332,087
226 City of Sabetha	1,366,351	2,991	32,146	41,761	80,369	157,267	34,410	2,769	21,156	58,335	170,685	37,119	207,804	-	207,804
228 City of Sedan	234,619	514	5,520	7,171	14,592	27,797	5,909	476	22,953	29,338	29,309	2,271	31,580	-	31,580
229 City of Seneca	611,057	1,338	14,376	18,676	9,501	43,891	15,389	1,239	31,691	48,319	76,333	(22,311)	54,022	-	54,022
230 City of Sharon Springs	215,279	471	5,065	6,580	13,657	25,773	5,422	436	-	5,858	26,893	8,092	34,985	-	34,985
231 City of Solomon	195,059	427	4,589	5,962	6,565	17,543	4,912	395	1,575	6,882	24,367	3,360	27,727	-	27,727
232 City of Stafford	445,552	975	10,482	13,618	30,066	55,141	11,221	903	9,614	21,738	55,658	15,579	71,237	-	71,237
233 City of St John	422,062	924	9,930	12,900	21,072	44,826	10,629	855	2,464	13,948	52,724	943	53,667	-	53,667
234 City of St Marys	726,787	1,591	17,099	22,213	1,590	42,493	18,304	1,473	52,910	72,687	90,790	(22,611)	68,179	-	68,179
235 City of Topeka	24,199,652	52,972	569,343	739,629	886,257	2,248,201	609,449	49,048	114,677	773,174	3,023,023	129,064	3,152,087	-	3,152,087
237 City of Ulysses	1,545,773	3,384	36,368	47,244	43,980	130,976	38,929	3,133	13,269	55,331	193,098	14,261	207,359	-	207,359
239 City of Wakeeney	536,898	1,175	12,631	16,410	4,354	34,570	13,521	1,088	29,079	43,688	67,069	(6,765)	60,304	-	60,304
240 City of Wakefield	62,169	136	1,463	1,900	4,264	7,763	1,566	126	5,207	6,899	7,766	607	8,373	-	8,373
242 City of Wamego	1,510,322	3,306	35,534	46,161	54,422	139,423	38,036	3,061	28,817	69,914	188,670	8,814	197,484	-	197,484
243 City of Washington	310,887	681	7,315	9,502	27,293	44,791	7,829	630	6,635	15,094	38,836	4,537	43,373	-	43,373
244 City of Waterville	172,645	378	4,062	5,277	5,320	15,037	4,348	350	8,627	13,325	21,567	(3,164)	18,403	-	18,403
245 City of Waverly	82,752	181	1,947	2,529	11,217	15,874	2,084	168	3,379	5,631	10,337	3,680	14,017	-	14,017
246 City of Wellington	3,005,985	6,580	70,722	91,874	2,903	172,079	75,703	6,093	150,228	232,024	375,508	(69,738)	305,770	-	305,770
247 City of Wilson	130,431	286	3,069	3,986	3,872	11,213	3,285	264	9,657	13,206	16,293	(90)	16,203	-	16,203
248 City of Winfield	5,339,234	11,687	125,616	163,186	22,273	322,762	134,464	10,822	41,823	187,109	666,978	(27,090)	639,888	-	639,888
249 City of Yates Center	294,203	644	6,922	8,992	8,186	24,744	7,409	596	12,227	20,232	36,752	(192)	36,560	-	36,560
252 Mission Twp Brown County	31,106	68	732	951	1,683	3,434	783	63	1,560	2,406	3,886	(270)	3,616	-	3,616
259 William Newton Memorial Hospital	11,688,628	25,586	274,997	357,247	744,060	1,401,890	294,369	23,691	175,802	493,862	1,460,145	320,708	1,780,853	-	1,780,853
260 Anthony Public Library	18,809	41	442	575	117	1,175	474	38	12,610	13,122	2,350	(5,427)	(3,077)	-	(3,077)
261 Arkansas City Public Library	120,705	264	2,840	3,689	23,658	30,451	3,040	245	22,087	25,372	15,078	4,763	19,841	-	19,841
262 Cherryvale Public Library	31,050	68	730	949	18,412	20,159	782	63	12,894	13,739	3,879	4,281	8,160	-	8,160
263 Clay Center Carnegie Library	61,163	134	1,439	1,869	9,486	12,928	1,540	124	4,856	6,520	7,640	2,314	9,954	-	9,954
264 Dodge City Public Library	488,871	1,070	11,502	14,942	3,792	31,306	12,312	991	31,034	44,337	61,070	(8,251)	52,819	-	52,819
266 Emporia Public Library	312,005	683	7,340	9,536	8,586	26,145	7,858	632	21,361	29,851	38,976	(5,035)	33,941	-	33,941
268 Harper Public Library	14,784	32	348	452	3,059	3,891	372	30	3,450	3,852	1,847	556	2,403	-	2,403
269 Hutchinson Public Library	932,369	2,041	21,936	28,497	15,937	68,411	23,481	1,890	409	25,780	116,472	9,333	125,805	-	125,805
270 Independence Public Library	268,589	588	6,319	8,209	49,259	64,375	6,764	544	17,185	24,493	33,552	11,072	44,624	-	44,624
271 Lawrence Public Library	1,946,917	4,262	45,805	59,505	177,907	287,479	49,032	3,946	4,097	57,075	243,209	94,241	337,450	-	337,450

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
274 Minneapolis Public Library	\$ 23,574	\$ 52	\$ 555	\$ 720	\$ 776	\$ 2,103	\$ 594	\$ 48	\$ 1,283	\$ 1,925	\$ 2,945	\$ (182)	\$ 2,763	\$ -	\$ 2,763
275 Newton Public Library	256,348	561	6,031	7,835	9,462	23,889	6,456	520	14,316	21,292	32,023	(45)	31,978	-	31,978
276 Norton Public Library	67,144	147	1,580	2,052	3,464	7,243	1,691	136	8,627	10,454	8,388	1,402	9,790	-	9,790
277 Parsons Public Library	165,141	361	3,885	5,047	3,280	12,573	4,159	335	12,101	16,595	20,629	(3,819)	16,810	-	16,810
280 Topeka/Shawnee County Public Library	6,114,594	13,385	143,858	186,884	29,534	373,661	153,991	12,393	180,034	346,418	763,836	(50,345)	713,491	-	713,491
281 Wichita County Library	19,368	42	455	592	4,068	5,157	488	39	4,693	5,220	2,419	(1,839)	580	-	580
282 Winfield Public Library	165,267	362	3,889	5,051	12,608	21,910	4,162	335	4,668	9,165	20,645	1,874	22,519	-	22,519
289 Highland Cemetery Dist 9	25,935	57	610	793	1,089	2,549	653	53	1,619	2,325	3,240	(280)	2,960	-	2,960
295 Leavenworth Waterworks Board	1,488,816	3,259	35,027	45,504	78,506	162,296	37,495	3,018	153,043	193,556	185,983	(16,396)	169,587	-	169,587
297 Clark County	884,229	1,936	20,803	27,025	26,006	75,770	22,269	1,792	17,366	41,427	110,458	9,823	120,281	-	120,281
298 Grant Co	2,579,507	5,646	60,688	78,839	-	145,173	64,963	5,228	50,888	121,079	322,232	(56,178)	266,054	-	266,054
299 Decatur County	1,192,727	2,611	28,061	36,454	88,731	155,857	30,038	2,417	4,124	36,579	148,996	46,126	195,122	-	195,122
300 Morton County	1,468,359	3,214	34,546	44,878	10,605	93,243	36,979	2,976	242,751	282,706	183,428	(54,413)	129,015	-	129,015
301 Pottawatomie County	4,718,102	10,328	111,003	144,202	246,276	511,809	118,822	9,563	137,685	266,070	589,386	125,336	714,722	-	714,722
302 Stafford County	1,619,177	3,544	38,094	49,488	53,800	144,926	40,778	3,282	35,131	79,191	202,268	25,787	228,055	-	228,055
303 Trego County	1,591,831	3,484	37,450	48,652	14,762	104,348	40,089	3,226	75,924	119,239	198,852	(1,336)	197,516	-	197,516
304 City of Augusta	2,474,802	5,417	58,224	75,639	162,565	301,845	62,326	5,016	243,773	311,115	309,153	(144,973)	164,180	-	164,180
307 City of Bonner Springs	2,092,202	4,580	49,223	63,945	31,045	148,793	52,690	4,241	174,237	231,168	261,358	(28,701)	232,657	-	232,657
308 City of Centralia	54,386	119	1,279	1,662	5,133	8,193	1,370	110	19,081	20,561	6,794	(3,008)	3,786	-	3,786
309 City of Clifton	75,416	165	1,774	2,305	2,149	6,393	1,899	153	4,953	7,005	9,421	(2,495)	6,926	-	6,926
310 City of Douglass	247,489	542	5,823	7,564	2,524	16,453	6,233	502	35,250	41,985	30,916	(7,344)	23,572	-	23,572
311 City of Elkhart	400,277	876	9,417	12,234	1,975	24,502	10,081	811	56,344	67,236	50,003	(14,481)	35,522	-	35,522
314 City of Herington	661,656	1,448	15,566	20,223	37,301	74,538	16,663	1,341	86,307	104,311	82,654	(24,766)	57,888	-	57,888
315 City of Hiawatha	909,983	1,992	21,409	27,812	44,614	95,827	22,917	1,844	-	24,761	113,675	27,554	141,229	-	141,229
316 City of Independence	3,863,623	8,457	90,899	118,086	131,690	349,132	97,302	7,831	68,636	173,769	482,644	57,038	539,682	-	539,682
317 City of La Cygne	305,857	670	7,196	9,348	31,864	49,078	7,703	620	38,666	46,989	38,208	(73)	38,135	-	38,135
318 City of Manhattan	12,184,025	26,670	286,652	372,388	475,265	1,160,975	306,845	24,695	97,918	429,458	1,522,030	215,916	1,737,946	3,529	1,741,475
319 City of McPherson	6,927,152	15,163	162,975	211,719	245,473	635,330	174,455	14,040	27,971	216,466	865,341	80,425	945,766	-	945,766
320 City of Mount Hope	157,847	346	3,713	4,824	20,767	29,650	3,975	320	18,255	22,550	19,718	(2,619)	17,099	-	17,099
321 City of St Francis	444,476	973	10,457	13,585	26,739	51,754	11,194	901	6,052	18,147	55,524	(1,991)	53,533	-	53,533
322 City of Salina	11,123,112	24,348	261,693	339,963	377,752	1,003,756	280,127	22,545	267,857	570,529	1,389,500	(21,789)	1,367,711	2,523	1,370,234
323 City of Sedgwick	319,551	699	7,518	9,767	58,775	76,759	8,048	648	83,254	91,950	39,918	(12,747)	27,171	-	27,171
324 City of Stockton	1,743,306	3,816	41,015	53,282	206,070	304,183	43,904	3,533	7,876	55,313	217,774	68,569	286,343	-	286,343
338 Newman Regional Health Center	21,188,245	46,380	498,494	647,590	1,265,767	2,458,231	533,609	42,945	104,364	680,918	2,646,838	547,429	3,194,267	-	3,194,267

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
341 Pioneer Memorial Library	\$ 148,569	\$ 325	\$ 3,495	\$ 4,541	\$ 11,400	\$ 19,761	\$ 3,742	\$ 301	\$ 1,146	\$ 5,189	\$ 18,559	\$ 2,035	\$ 20,594	\$ -	\$ 20,594
342 Council Grove Public Library	40,384	88	950	1,234	3,112	5,384	1,017	82	2,684	3,783	5,045	1,380	6,425	-	6,425
343 Bradford Memorial Library	199,391	436	4,691	6,094	7,448	18,669	5,022	404	4,418	9,844	24,908	(4,069)	20,839	-	20,839
345 Fort Scott Public Library	114,347	250	2,690	3,495	4,076	10,511	2,880	232	7,293	10,405	14,284	(2,426)	11,858	-	11,858
348 Girard Public Library	98,417	215	2,315	3,008	6,638	12,176	2,479	199	6,187	8,865	12,294	225	12,519	-	12,519
349 Hillsboro Public Library	35,395	77	833	1,082	4,669	6,661	891	72	559	1,522	4,422	1,172	5,594	-	5,594
350 Jordaen Memorial Library	60,408	132	1,421	1,846	1,812	5,211	1,521	122	1,906	3,549	7,546	(3,480)	4,066	-	4,066
351 Meade Public Library	37,170	81	875	1,136	294	2,386	936	75	2,992	4,003	4,643	(702)	3,941	-	3,941
352 Ottawa Library	322,304	706	7,583	9,851	25,889	44,029	8,117	653	24,430	33,200	40,262	3,978	44,240	-	44,240
353 Salina Public Library	1,006,290	2,203	23,675	30,756	22,069	78,703	25,343	2,040	28,919	56,302	125,706	1,282	126,988	-	126,988
354 Stockton Public Library	24,384	53	573	745	303	1,674	614	49	240	903	3,046	(707)	2,339	-	2,339
355 Wellington Public Library	78,588	172	1,849	2,402	5,773	10,196	1,979	159	17,147	19,285	9,817	(639)	9,178	-	9,178
361 Garden City Recreation Commission	461,790	1,011	10,864	14,114	29,331	55,320	11,630	936	73,141	85,707	57,687	(24,852)	32,835	-	32,835
362 Lawrence/Douglas County Health Dept	1,560,194	3,415	36,707	47,685	41,192	128,999	39,292	3,162	134,363	176,817	194,900	(6,365)	188,535	-	188,535
366 City of Concordia	1,100,165	2,408	25,884	33,625	22,745	84,662	27,707	2,230	66,740	96,677	137,433	(56,321)	81,112	-	81,112
367 City of Eureka	461,608	1,010	10,860	14,108	4,077	30,055	11,625	936	12,996	25,557	57,664	(5,487)	52,177	-	52,177
368 City of Howard	175,007	383	4,118	5,349	-	9,850	4,407	355	244,087	248,849	21,862	(150,003)	(128,141)	-	(128,141)
370 City of Lenora	31,720	69	747	969	957	2,742	799	64	14,816	15,679	3,963	(3,461)	502	-	502
371 City of Pomona	127,329	279	2,995	3,892	2,457	9,623	3,207	258	4,579	8,044	15,906	(3,489)	12,417	-	12,417
373 City of Syracuse	338,597	741	7,967	10,349	29,905	48,962	8,527	686	5,551	14,764	42,298	2,296	44,594	-	44,594
374 City of Turon	84,793	186	1,995	2,592	34,134	38,907	2,135	172	26,734	29,041	10,592	4,917	15,509	-	15,509
375 Eudora Twp Douglas County	37,254	82	877	1,139	4,306	6,404	938	76	1,017	2,031	4,654	679	5,333	-	5,333
378 Norton County Hospital	4,301,475	9,416	101,200	131,469	242,217	484,302	108,329	8,718	809,280	926,327	537,341	(49,893)	487,448	-	487,448
380 Haskell County	2,224,980	4,870	52,347	68,003	49,868	175,088	56,034	4,510	95,719	156,263	277,945	12,452	290,397	-	290,397
381 Hodgeman County	1,107,963	2,425	26,067	33,863	1,787	64,142	27,903	2,246	66,482	96,631	138,407	(17,702)	120,705	-	120,705
384 City of Arlington	47,734	104	1,123	1,459	1,342	4,028	1,202	97	853	2,152	5,963	(584)	5,379	-	5,379
385 City of Baldwin City	1,308,304	2,864	30,780	39,987	90,226	163,857	32,949	2,652	58,534	94,135	163,433	38,104	201,537	-	201,537
387 City of Beloit	2,167,213	4,744	50,988	66,238	93,896	215,866	54,580	4,393	82,992	141,965	270,728	(8,326)	262,402	-	262,402
388 City of Bennington	65,816	144	1,548	2,012	10,233	13,937	1,658	133	4,835	6,626	8,222	736	8,958	-	8,958
389 City of Bird City	77,205	169	1,816	2,360	7,189	11,534	1,944	156	4,696	6,796	9,644	1,203	10,847	-	10,847
391 City of Canton	114,906	252	2,703	3,512	4,484	10,951	2,894	233	13,145	16,272	14,354	(4,889)	9,465	-	9,465
392 City of Chapman	575,689	1,260	13,544	17,595	107,950	140,349	14,498	1,167	28,089	43,754	71,915	14,010	85,925	-	85,925
393 City of Emporia	4,639,961	10,157	109,164	141,814	112,854	373,989	116,854	9,404	141,820	268,078	579,624	(73,189)	506,435	-	506,435
394 City of Frankfort	109,023	239	2,565	3,332	7,855	13,991	2,746	221	25,948	28,915	13,619	(4,064)	9,555	-	9,555

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
	6/30/19 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	\$ 5,416,047	\$ 11,855	\$ 127,423	\$ 165,534	\$ 565,491	\$ 870,303	\$ 136,399	\$ 10,977	\$ 9,732	\$ 157,108	\$ 676,573	\$ 278,264	\$ 954,837	\$ -	\$ 954,837
397 City of Mankato	228,987	501	5,388	6,999	6,902	19,790	5,767	464	11,297	17,528	28,605	(2,461)	26,144	-	26,144
398 City of Marquette	106,256	233	2,500	3,248	12,705	18,686	2,676	215	20,048	22,939	13,274	(3,153)	10,121	-	10,121
399 City of Moline	60,562	133	1,425	1,851	10,440	13,849	1,525	123	369	2,017	7,565	6,999	14,564	-	14,564
400 City of Mound City	178,892	392	4,208	5,468	20,848	30,916	4,505	363	29,453	34,321	22,347	(414)	21,933	-	21,933
401 City of Ness City	259,604	568	6,108	7,934	5,011	19,621	6,538	526	9,114	16,178	32,430	2,865	35,295	-	35,295
403 City of Osborne	478,628	1,048	11,260	14,629	8,867	35,804	12,054	970	97,780	110,804	59,790	(30,125)	29,665	-	29,665
404 City of Rossville	140,450	307	3,304	4,293	3,353	11,257	3,537	285	288	4,110	17,545	1,050	18,595	-	18,595
405 City of Scandia	70,539	154	1,659	2,156	324	4,293	1,776	143	3,271	5,190	8,812	(53)	8,759	-	8,759
406 City of Spring Hill	1,456,970	3,189	34,278	44,530	207,270	289,267	36,693	2,953	20,235	59,881	182,005	49,165	231,170	-	231,170
407 City of Sterling	872,128	1,909	20,518	26,655	45,680	94,762	21,964	1,768	38,384	62,116	108,946	(2,962)	105,984	-	105,984
409 City of Valley Falls	237,973	521	5,599	7,273	19,564	32,957	5,993	482	22,076	28,551	29,728	2,626	32,354	-	32,354
411 El Dorado Twp Butler County	78,029	171	1,835	2,385	4,092	8,483	1,965	158	1,499	3,622	9,747	1,184	10,931	-	10,931
417 Palmyra Twp Douglas Co	107,779	236	2,536	3,294	47,306	53,372	2,714	218	-	2,932	13,464	19,922	33,386	-	33,386
419 Sumner Regional Medical Center	1,887,990	4,133	44,419	57,704	1,157,228	1,263,484	47,548	3,827	2,398,070	2,449,445	235,848	(561,703)	(325,855)	-	(325,855)
420 Wilson Medical Center	5,396,456	11,813	126,962	164,935	707,773	1,011,483	135,905	10,938	291,399	438,242	674,126	286,332	960,458	-	960,458
421 Port Library	59,919	131	1,410	1,831	2,630	6,002	1,509	121	7,240	8,870	7,485	348	7,833	-	7,833
422 Goodland Public Library	76,199	167	1,793	2,329	3,899	8,188	1,919	154	2,360	4,433	9,519	313	9,832	-	9,832
425 Leavenworth Public Library	478,279	1,047	11,252	14,618	29,139	56,056	12,045	969	4,649	17,663	59,747	6,897	66,644	-	66,644
427 Wm A Rankin Memorial Library	53,925	118	1,269	1,648	603	3,638	1,358	109	142	1,609	6,736	388	7,124	-	7,124
428 Pratt Public Library	99,563	218	2,342	3,043	6,052	11,655	2,507	202	1,691	4,400	12,437	3,473	15,910	-	15,910
429 Russell Public Library	40,286	88	948	1,231	7,992	10,259	1,015	82	386	1,483	5,033	2,008	7,041	-	7,041
430 Seneca Free Library	37,925	83	892	1,159	2,003	4,137	955	77	-	1,032	4,738	1,340	6,078	-	6,078
431 City Cowley Co Joint Board of Health	468,385	1,025	11,020	14,316	10,013	36,374	11,796	949	15,027	27,772	58,511	(1,979)	56,532	-	56,532
434 City of Mulberry	107,821	236	2,537	3,295	1,743	7,811	2,715	219	25,545	28,479	13,469	(6,356)	7,113	-	7,113
435 City of Atwood	276,149	604	6,497	8,440	13,136	28,677	6,955	560	7,535	15,050	34,497	5,863	40,360	-	40,360
436 City of Lincoln Center	383,257	839	9,017	11,714	25,050	46,620	9,652	777	1,483	11,912	47,877	5,059	52,936	-	52,936
438 Manhattan Public Library	1,599,153	3,500	37,624	48,876	71,433	161,433	40,273	3,241	18,350	61,864	199,766	19,982	219,748	-	219,748
439 Junction City/Geary Co Health Dept	-	-	-	-	-	-	-	-	157,763	157,763	-	(142,269)	(142,269)	-	(142,269)
440 City of Little River	119,112	261	2,802	3,640	3,100	9,803	3,000	241	4,700	7,941	14,879	(1,270)	13,609	-	13,609
442 City of Belleville	696,842	1,525	16,394	21,298	1,496	40,713	17,549	1,412	123,286	142,247	87,050	(36,064)	50,986	-	50,986
443 City of Lyndon	227,660	498	5,356	6,958	12,343	25,155	5,733	461	47,664	53,858	28,439	(9,814)	18,625	-	18,625
445 City of Smith Center	456,703	1,000	10,745	13,959	19,540	45,244	11,502	926	36,721	49,149	57,051	(8,770)	48,281	-	48,281
451 Belleville Public Library	78,197	171	1,839	2,390	6,316	10,716	1,969	158	8,152	10,279	9,768	1,106	10,874	-	10,874
452 Chanute Public Library	156,590	343	3,684	4,786	3,419	12,232	3,944	317	-	4,261	19,561	1,751	21,312	-	21,312

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
	6/30/19 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
454 Olathe Public Library	\$ 1,791,655	\$ 3,922	\$ 42,152	\$ 54,759	\$ 81,190	\$ 182,023	\$ 45,121	\$ 3,631	\$ -	\$ 48,752	\$ 223,814	\$ 42,289	\$ 266,103	\$ -	\$ 266,103
458 City of Leoti	260,750	571	6,134	7,969	19,373	34,047	6,567	528	23,975	31,070	32,573	(5,469)	27,104	-	27,104
459 City of Shawnee	8,525,620	18,662	200,582	260,574	593,340	1,073,158	214,711	17,280	-	231,991	1,065,021	251,886	1,316,907	111,477	1,428,384
461 City of Luray	72,789	159	1,712	2,225	10,495	14,591	1,833	148	11,152	13,133	9,093	1,346	10,439	-	10,439
463 City of Strong City	129,411	283	3,044	3,955	22,086	29,368	3,259	262	9,805	13,326	16,166	5,351	21,517	-	21,517
467 Coffeyville Public Library	136,831	300	3,219	4,182	3,475	11,176	3,446	277	7,856	11,579	17,093	(1,030)	16,063	-	16,063
468 Great Bend Public Library	189,386	415	4,456	5,788	2,989	13,648	4,770	384	15,398	20,552	23,658	(4,410)	19,248	-	19,248
473 City of Galva	181,309	397	4,265	5,541	7,940	18,143	4,566	367	29,777	34,710	22,649	(8,272)	14,377	-	14,377
474 City of Oakley	839,695	1,838	19,755	25,664	70,014	117,271	21,147	1,702	14,874	37,723	104,895	14,061	118,956	-	118,956
475 City of Udall	221,064	484	5,201	6,757	18,330	30,772	5,567	448	12,693	18,708	27,615	1,959	29,574	-	29,574
478 McPherson Public Library	369,787	809	8,700	11,302	33,414	54,225	9,313	749	19,646	29,708	46,194	3,338	49,532	-	49,532
479 City of Scranton	93,736	205	2,205	2,865	13,555	18,830	2,361	190	38,615	41,166	11,709	(11,101)	608	-	608
480 City of Lenexa	12,905,740	28,250	303,632	394,446	1,427,251	2,153,579	325,021	26,158	-	351,179	1,612,186	538,922	2,151,108	-	2,151,108
483 Soldier Twp Shawnee County	556,839	1,219	13,101	17,019	47,855	79,194	14,024	1,129	120,577	135,730	69,560	(14,800)	54,760	-	54,760
485 Kingman Carnegie Library	55,825	122	1,314	1,706	5,329	8,471	1,406	113	6,854	8,373	6,974	(1,687)	5,287	-	5,287
486 Lyons Public Library	33,439	73	786	1,022	374	2,255	842	68	1,458	2,368	4,177	(475)	3,702	-	3,702
488 Paola Free Library	73,767	161	1,735	2,255	4,098	8,249	1,858	150	11,446	13,454	9,215	(3,070)	6,145	-	6,145
552 Hutchinson Recreation Commission	705,603	1,545	16,600	21,566	59,474	99,185	17,770	1,430	7,637	26,837	88,144	18,948	107,092	-	107,092
563 City of Haven	309,238	677	7,275	9,451	8,686	26,089	7,788	627	29,665	38,080	38,630	(9,608)	29,022	-	29,022
565 Coffey County Extension Council	29,596	65	697	905	5,581	7,248	745	60	793	1,598	3,697	959	4,656	-	4,656
567 Woodson County Extension Council	-	-	-	-	723	723	-	-	15,081	15,081	-	(3,471)	(3,471)	-	(3,471)
568 Morrill Free Public Library	95,482	209	2,247	2,918	10,368	15,742	2,405	194	5,917	8,516	11,928	986	12,914	-	12,914
569 City of Macksville	92,199	202	2,169	2,818	1,106	6,295	2,322	187	5,887	8,396	11,517	(1,144)	10,373	-	10,373
573 City of Columbus	816,107	1,786	19,200	24,943	34,954	80,883	20,553	1,654	9,914	32,121	101,948	(2,244)	99,704	-	99,704
574 City of Halstead	972,809	2,129	22,887	29,733	120,121	174,870	24,499	1,972	24,294	50,765	121,523	20,379	141,902	-	141,902
578 City of Perry	120,202	263	2,828	3,674	23,050	29,815	3,027	244	14,172	17,443	15,016	4,085	19,101	-	19,101
579 City of Scott City	1,020,096	2,233	23,999	31,178	61,334	118,744	25,690	2,068	3,669	31,427	127,430	22,148	149,578	-	149,578
587 Monument Twp Logan County	19,046	42	448	582	179	1,251	480	39	612	1,131	2,379	(312)	2,067	-	2,067
605 City of Cheney	636,475	1,393	14,975	19,453	13,802	49,623	16,029	1,290	78,806	96,125	79,509	(12,315)	67,194	-	67,194
606 City of Cottonwood Falls	174,266	381	4,100	5,326	19,811	29,618	4,389	353	6,559	11,301	21,769	3,076	24,845	-	24,845
607 City of Oskaloosa	111,077	243	2,613	3,395	4,946	11,197	2,797	225	1,985	5,007	13,876	(712)	13,164	-	13,164
610 K State Research & Extension Dickinson Co	41,698	91	981	1,274	6,414	8,760	1,050	85	929	2,064	5,209	990	6,199	-	6,199
611 Finney County Extension Council	26,354	58	620	805	6,991	8,474	664	53	6,100	6,817	3,292	635	3,927	-	3,927
628 Kaw Valley Drainage Dist	257,857	564	6,067	7,881	4,030	18,542	6,494	523	16,035	23,052	32,212	(2,485)	29,727	-	29,727
632 City of Altamont	407,124	891	9,579	12,443	14,549	37,462	10,253	825	7,256	18,334	50,858	(406)	50,452	-	50,452

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
633 City of Bushton	\$ 40,887	\$ 89	\$ 961	\$ 1,250	\$ 413	\$ 2,713	\$ 1,030	\$ 83	\$ 4,704	\$ 5,817	\$ 5,108	\$ (783)	\$ 4,325	\$ -	\$ 4,325
635 Irving Twp Brown County	30,281	66	712	925	7,080	8,783	763	61	2,044	2,868	3,783	1,510	5,293	-	5,293
641 City of Moundridge	703,954	1,541	16,561	21,515	53,746	93,363	17,729	1,427	184,392	203,548	87,938	(6,388)	81,550	-	81,550
648 City of Downs	99,102	217	2,331	3,029	1,364	6,941	2,496	201	6,516	9,213	12,380	(8,637)	3,743	-	3,743
649 Tecumseh Twp Shawnee County	248,313	544	5,842	7,589	3,924	17,899	6,254	503	18,539	25,296	31,019	(1,728)	29,291	-	29,291
650 City of Preston	-	-	-	-	-	-	-	-	424	424	-	(2,245)	(2,245)	-	(2,245)
656 City of Fowler	67,102	147	1,579	2,051	6,006	9,783	1,690	136	8,618	10,444	8,382	1,420	9,802	-	9,802
666 City of Satanta	143,790	315	3,383	4,395	1,972	10,065	3,621	291	12,390	16,302	17,962	(4,600)	13,362	-	13,362
676 City of Mission	1,564,764	3,425	36,814	47,825	15,064	103,128	39,407	3,171	122,169	164,747	195,470	(47,991)	147,479	-	147,479
685 City of Claflin	136,384	299	3,208	4,168	12,418	20,093	3,435	276	7,675	11,386	17,037	1,647	18,684	-	18,684
687 City of Toronto	57,488	126	1,353	1,757	1,548	4,784	1,448	117	9,021	10,586	7,181	385	7,566	-	7,566
706 Fowler Residential Care	559,047	1,224	13,153	17,087	13,848	45,312	14,079	1,133	68,609	83,821	69,836	(18,470)	51,366	-	51,366
708 Stafford County Hospital	90,606	198	2,132	2,769	78,177	83,276	2,282	184	805,253	807,719	11,318	(242,611)	(231,293)	-	(231,293)
711 City of Kiowa	364,672	798	8,580	11,146	43,565	64,089	9,184	739	37,160	47,083	45,555	12,838	58,393	-	58,393
714 City of Le Roy	75,849	166	1,784	2,318	4,454	8,722	1,910	154	34,516	36,580	9,475	(4,404)	5,071	-	5,071
717 City of Troy	273,200	598	6,428	8,350	39,159	54,535	6,880	554	13,724	21,158	34,128	3,963	38,091	-	38,091
727 Stafford Co Cemetery Dist 1	108,115	237	2,543	3,304	29,964	36,048	2,723	219	3,155	6,097	13,506	7,769	21,275	-	21,275
735 City of Coldwater	166,762	365	3,923	5,097	10,665	20,050	4,200	338	23,727	28,265	20,832	2,968	23,800	-	23,800
736 City of Hill City	454,831	996	10,701	13,901	8,978	34,576	11,455	922	25,441	37,818	56,818	195	57,013	-	57,013
737 City of Sylvan Grove	42,159	92	992	1,289	2,432	4,805	1,062	85	5,555	6,702	5,266	(731)	4,535	-	4,535
738 City of Thayer	36,360	80	856	1,111	3,080	5,127	916	74	-	990	4,542	1,400	5,942	-	5,942
748 City of Clearwater	620,056	1,357	14,588	18,951	42,012	76,908	15,616	1,257	35,639	52,512	77,457	6,514	83,971	-	83,971
758 McPherson County Extension Council	44,283	97	1,042	1,353	4,139	6,631	1,115	90	2,097	3,302	5,532	152	5,684	-	5,684
760 League of Kansas Municipalities	575,606	1,260	13,543	17,593	28,706	61,102	14,496	1,167	58,020	73,683	71,905	(16,287)	55,618	-	55,618
769 City of Roeland Park	618,058	1,353	14,541	18,890	31,449	66,233	15,565	1,253	26,348	43,166	77,208	8,670	85,878	-	85,878
770 City of Carbondale	257,061	563	6,048	7,857	55,131	69,599	6,474	521	13,314	20,309	32,112	5,186	37,298	-	37,298
774 City of Americus	76,576	168	1,802	2,340	6,461	10,771	1,929	155	-	2,084	9,566	5,026	14,592	-	14,592
776 City of Tonganoxie	1,430,728	3,132	33,661	43,728	130,444	210,965	36,032	2,900	-	38,932	178,727	69,408	248,135	-	248,135
779 Kechi Twp Sedgwick County	58,145	127	1,368	1,777	19,302	22,574	1,464	118	-	1,582	7,263	1,452	8,715	-	8,715
790 City of Glen Elder	111,957	245	2,634	3,422	7,987	14,288	2,820	227	2,140	5,187	13,986	1,507	15,493	-	15,493
807 City of De Soto	1,457,124	3,190	34,282	44,535	119,185	201,192	36,696	2,953	5,633	45,282	182,024	29,179	211,203	-	211,203
808 City of Hope	38,358	84	902	1,172	4,030	6,188	966	78	1,533	2,577	4,792	799	5,591	-	5,591
812 City of Baxter Springs	858,825	1,880	20,206	26,249	24,296	72,631	21,629	1,741	93,149	116,519	107,285	(27,889)	79,396	-	79,396
813 Little Walnut Twp Butler County	11,305	25	266	346	3,185	3,822	285	23	7,042	7,350	1,412	(536)	876	-	876

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
	6/30/19 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
815 City of Delphos	\$ 61,876	\$ 135	\$ 1,455	\$ 1,891	\$ 6,642	\$ 10,123	\$ 1,558	\$ 125	\$ 8,354	\$ 10,037	\$ 7,730	\$ (1,680)	\$ 6,050	\$ -	\$ 6,050
844 Chapman Public Library	1,649	4	39	50	3,978	4,071	42	3	15,205	15,250	206	(1,493)	(1,287)	-	(1,287)
882 City of Bison	19,214	42	452	587	14,835	15,916	484	39	10,722	11,245	2,400	150	2,550	-	2,550
886 City of Lecompton	54,260	119	1,276	1,658	1,652	4,705	1,366	110	1,576	3,052	6,778	(216)	6,562	-	6,562
887 City of Plainville	420,511	920	9,893	12,852	29,479	53,144	10,590	852	13,438	24,880	52,530	2,435	54,965	-	54,965
895 Abilene Free Public Library	167,601	367	3,944	5,122	25,844	35,277	4,221	340	232	4,793	20,937	9,400	30,337	-	30,337
907 Emporia Recreation Commission	499,882	1,094	11,760	15,278	20,887	49,019	12,589	1,013	9,915	23,517	62,445	10,117	72,562	-	72,562
911 City of Plains	135,000	296	3,177	4,126	3,102	10,701	3,400	274	7,536	11,210	16,864	1,585	18,449	-	18,449
913 Franklin Twp Edwards County	29,023	64	682	887	1,375	3,008	731	59	1,747	2,537	3,626	(118)	3,508	-	3,508
914 Grasshopper Twp Atchison Co	18,082	40	426	553	-	1,019	455	37	1,049	1,541	2,259	(481)	1,778	-	1,778
920 Topeka Twp Shawnee County	38,372	84	902	1,173	2,239	4,398	966	78	1,044	2,088	4,793	454	5,247	-	5,247
936 Atchison Public Recreation Commission	143,189	313	3,369	4,376	10,843	18,901	3,606	290	14,278	18,174	17,887	1,680	19,567	-	19,567
937 City of Clyde	80,461	176	1,893	2,459	-	4,528	2,026	163	3,201	5,390	10,051	(1,366)	8,685	-	8,685
938 City of Deerfield	123,919	271	2,916	3,787	2,132	9,106	3,121	251	31,754	35,126	15,480	(7,526)	7,954	-	7,954
939 City of Eskridge	123,486	270	2,906	3,774	10,406	17,356	3,110	250	14,011	17,371	15,426	(3,719)	11,707	-	11,707
940 City of Louisburg	1,300,674	2,847	30,601	39,753	212,790	285,991	32,756	2,636	-	35,392	162,480	82,762	245,242	-	245,242
953 City of Lewis	76,199	167	1,793	2,329	19,407	23,696	1,919	154	14,041	16,114	9,519	2,620	12,139	-	12,139
957 City of Alta Vista	48,545	106	1,142	1,484	5,499	8,231	1,223	98	17,211	18,532	6,064	(2,455)	3,609	-	3,609
958 Lyons Recreation Commission	136,146	298	3,203	4,161	27,929	35,591	3,429	276	-	3,705	17,007	9,405	26,412	-	26,412
959 Stanton County Recreation Commission	49,104	107	1,155	1,501	1,854	4,617	1,237	100	11,320	12,657	6,134	(1,327)	4,807	-	4,807
971 Kiowa County Extension Council	21,366	47	503	653	928	2,131	538	43	1,358	1,939	2,669	305	2,974	-	2,974
978 City of Lebo	160,670	352	3,780	4,911	10,737	19,780	4,046	326	997	5,369	20,071	5,809	25,880	-	25,880
982 Graham County Hospital	2,587,570	5,664	60,877	79,086	41,846	187,473	65,166	5,245	147,289	217,700	323,240	(91,010)	232,230	-	232,230
983 Liberal Memorial Library	239,845	525	5,642	7,331	15,199	28,697	6,040	486	10,502	17,028	29,961	1,282	31,243	-	31,243
1000 Kinsley Library	72,230	158	1,700	2,208	27,753	31,819	1,819	146	536	2,501	9,023	7,319	16,342	-	16,342
1019 Frank Carlson Library	52,010	114	1,223	1,590	1,749	4,676	1,310	105	615	2,030	6,497	(208)	6,289	-	6,289
1020 Hoisington City Library	33,607	74	790	1,027	9,294	11,185	846	68	10,600	11,514	4,198	(219)	3,979	-	3,979
1042 Augusta Public Library	118,064	258	2,777	3,608	12,898	19,541	2,973	239	969	4,181	14,749	2,234	16,983	-	16,983
1061 Hill Top House Nursing Home	813,103	1,780	19,130	24,851	13,888	59,649	20,477	1,648	90,496	112,621	101,573	(13,269)	88,304	-	88,304
1069 City of Merriam	2,436,151	5,333	57,315	74,458	61,208	198,314	61,353	4,938	35,391	101,682	304,324	17,382	321,706	-	321,706
1072 City of Caldwell	278,259	609	6,547	8,505	8,056	23,717	7,008	564	19,860	27,432	34,760	(28)	34,732	-	34,732
1073 City of Dighton	210,444	461	4,951	6,432	11,756	23,600	5,300	427	27,953	33,680	26,289	(5,112)	21,177	-	21,177
1074 City of Quinter	199,056	436	4,683	6,084	7,703	18,906	5,013	403	12,343	17,759	24,866	4,176	29,042	-	29,042
1075 City of Ransom	23,965	52	564	732	5	1,353	604	49	11,416	12,069	2,994	(2,543)	451	-	451

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
1078 Hiawatha Twp Brown County	\$ 31,888	\$ 70	\$ 751	\$ 975	\$ 1,934	\$ 3,730	\$ 803	\$ 65	\$ 656	\$ 1,524	\$ 3,983	\$ 792	\$ 4,775	\$ -	\$ 4,775
1088 Columbus Public Library	48,209	106	1,135	1,473	7,516	10,230	1,214	98	22	1,334	6,022	4,506	10,528	-	10,528
1089 Larabee Memorial Library	-	-	-	-	905	905	-	-	15,504	15,504	-	(3,693)	(3,693)	-	(3,693)
1109 Great Bend Recreation Commission	396,225	867	9,322	12,110	48,189	70,488	9,979	803	13,367	24,149	49,496	26,456	75,952	-	75,952
1111 Seward County Extension Council	17,956	39	423	549	2,514	3,525	452	36	5,646	6,134	2,243	(915)	1,328	-	1,328
1114 City of Brewster	60,632	133	1,427	1,853	16,686	20,099	1,527	123	444	2,094	7,574	4,482	12,056	-	12,056
1120 City of Haysville	2,789,407	6,106	65,627	85,254	69,542	226,529	70,249	5,654	37,548	113,451	348,453	12,908	361,361	-	361,361
1121 City of Kanorado	41,642	91	980	1,273	12,832	15,176	1,049	84	1,092	2,225	5,202	3,872	9,074	-	9,074
1127 City of St Paul	106,033	232	2,494	3,241	13,399	19,366	2,670	215	3,207	6,092	13,246	2,778	16,024	-	16,024
1130 City of Spearville	135,042	296	3,177	4,127	3,473	11,073	3,401	274	8,627	12,302	16,869	(2,138)	14,731	-	14,731
1132 City of Wellsville	386,415	846	9,091	11,810	55,253	77,000	9,732	783	16,320	26,835	48,271	1,276	49,547	-	49,547
1134 City of Wetmore	51,926	114	1,222	1,587	1,907	4,830	1,308	105	890	2,303	6,487	2,867	9,354	-	9,354
1135 City of Denison	20,821	46	490	636	486	1,658	524	42	2,502	3,068	2,601	(4,421)	(1,820)	-	(1,820)
1141 Clay Twp Reno County	65,145	143	1,533	1,991	6,877	10,544	1,641	132	8,041	9,814	8,138	1,836	9,974	-	9,974
1154 Lincoln Twp Edwards County	29,205	64	687	893	-	1,644	736	59	2,352	3,147	3,648	439	4,087	-	4,087
1172 Valley Center Twp Sedgwick Co	30,561	67	719	934	-	1,720	770	62	1,750	2,582	3,818	(415)	3,403	-	3,403
1173 Ashland District Hospital	2,199,199	4,814	51,741	67,216	63,564	187,335	55,385	4,457	154,595	214,437	274,724	(27,091)	247,633	-	247,633
1178 Lane County Library	20,933	46	493	640	452	1,631	527	42	666	1,235	2,615	(136)	2,479	-	2,479
1187 Comanche Co Extension Council	18,208	40	429	556	788	1,813	459	37	5,953	6,449	2,275	(1,011)	1,264	-	1,264
1188 Greenwood County Extension Council	-	-	-	-	88	88	-	-	7,138	7,138	-	(2,939)	(2,939)	-	(2,939)
1189 Meade County Extension Council	20,919	46	492	639	6,321	7,498	527	42	4,818	5,387	2,613	(90)	2,523	-	2,523
1192 Central Kansas District 3 (Extension Co)	132,066	289	3,107	4,036	14,372	21,804	3,326	268	21,337	24,931	16,498	(534)	15,964	-	15,964
1193 Augusta Housing Authority	68,443	150	1,610	2,092	4,078	7,930	1,724	139	2,644	4,507	8,550	(435)	8,115	-	8,115
1194 Junction City Public Housing Authority	160,810	352	3,784	4,915	22,405	31,456	4,050	326	15,128	19,504	20,088	(4,563)	15,525	-	15,525
1195 Lyons Housing Authority	93,205	204	2,193	2,849	7,517	12,763	2,347	189	24,569	27,105	11,643	(3,843)	7,800	-	7,800
1196 City of Waterville Housing Authority	16,419	36	386	502	1,510	2,434	414	33	963	1,410	2,051	272	2,323	-	2,323
4053 City of Hoxie	389,252	852	9,158	11,897	22,121	44,028	9,803	789	-	10,592	48,625	12,721	61,346	-	61,346
4055 City of Rolla	78,574	172	1,849	2,402	5,441	9,864	1,979	159	24,015	26,153	9,816	(3,264)	6,552	-	6,552
4069 Manhattan Twp-Riley County	35,745	78	841	1,092	757	2,768	900	72	5,163	6,135	4,465	(1,292)	3,173	-	3,173
4080 Leavenworth County Extension Council	34,669	76	816	1,060	734	2,686	873	70	2,270	3,213	4,331	(705)	3,626	-	3,626
4081 Shawnee County Extension Council	66,976	147	1,576	2,047	-	3,770	1,687	136	26,392	28,215	8,367	(11,352)	(2,985)	-	(2,985)
4084 City of Andale	206,126	451	4,850	6,300	40,570	52,171	5,191	418	5,295	10,904	25,749	8,901	34,650	-	34,650
4086 City of Nickerson	156,617	343	3,685	4,787	661	9,476	3,944	317	22,883	27,144	19,565	(8,370)	11,195	-	11,195
4087 City of Overbrook	109,037	239	2,566	3,333	20,117	26,255	2,746	221	21,206	24,173	13,621	(4,061)	9,560	-	9,560

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
4108 Butler County Extension Council	\$ 41,851	\$ 92	\$ 985	\$ 1,279	\$ 47	\$ 2,403	\$ 1,054	\$ 85	\$ 8,771	\$ 9,910	\$ 5,228	\$ (2,760)	\$ 2,468	\$ -	\$ 2,468
4109 Salina Saline Co Jt Board of Health	-	-	-	-	-	-	-	-	200,857	200,857	-	(336,473)	(336,473)	-	(336,473)
4126 City of Derby	4,498,659	9,847	105,839	137,495	121,691	374,872	113,295	9,118	81,540	203,953	561,973	(3,290)	558,683	-	558,683
4128 City of Medicine Lodge	474,254	1,038	11,157	14,495	22,394	49,084	11,944	961	45,157	58,062	59,244	(18,245)	40,999	-	40,999
4131 City of White City	50,026	110	1,177	1,529	2,269	5,085	1,260	101	1,623	2,984	6,249	(207)	6,042	-	6,042
4134 Belpre Twp Edwards County	24,803	54	584	758	20,112	21,508	625	50	19,496	20,171	3,098	4,486	7,584	-	7,584
4152 Menoken Township	61,694	135	1,451	1,886	25,622	29,094	1,554	125	24,278	25,957	7,707	(1,758)	5,949	-	5,949
4182 City of Leawood	7,671,532	16,793	180,487	234,470	331,331	763,081	193,201	15,549	144,495	353,245	958,329	72,992	1,031,321	-	1,031,321
4184 Big Creek Twp Russell County	29,373	64	692	898	246	1,900	740	60	775	1,575	3,669	53	3,722	-	3,722
4195 Wayne Twp Edward County	33,062	72	778	1,010	6,656	8,516	833	67	3,624	4,524	4,130	158	4,288	-	4,288
4198 Wamego Public Library	80,097	175	1,884	2,448	2,047	6,554	2,017	162	12,407	14,586	10,006	(3,551)	6,455	-	6,455
4201 Reno County Extension Council	46,169	101	1,087	1,411	4,135	6,734	1,163	94	519	1,776	5,767	938	6,705	-	6,705
4202 Stanton County Extension Council	27,682	61	651	846	8,655	10,213	697	56	4,341	5,094	3,458	(934)	2,524	-	2,524
4203 Edwards County Conservation Dist	12,129	27	285	371	762	1,445	305	25	9,087	9,417	1,515	(1,750)	(235)	-	(235)
4215 City of Ogden	303,607	665	7,143	9,279	9,476	26,563	7,646	615	12,947	21,208	37,927	(20,558)	17,369	-	17,369
4216 City of Pretty Prairie	92,883	203	2,186	2,839	5,054	10,282	2,339	188	18,185	20,712	11,603	(3,357)	8,246	-	8,246
4219 City of Severy	42,732	94	1,005	1,306	11,470	13,875	1,076	87	12,361	13,524	5,338	3,365	8,703	-	8,703
4221 Mission Twp Shawnee Co	512,291	1,121	12,053	15,657	45,538	74,369	12,902	1,038	39,439	53,379	63,995	1,724	65,719	-	65,719
4228 Johnston Public Library	41,963	92	987	1,283	1,009	3,371	1,057	85	18,194	19,336	5,242	(4,161)	1,081	-	1,081
4236 Sedgwick County Extension Council	137,641	301	3,239	4,207	8,080	15,827	3,466	279	13,980	17,725	17,194	(397)	16,797	-	16,797
4237 Seward County Conservation District	25,292	55	595	773	734	2,157	637	51	411	1,099	3,160	187	3,347	-	3,347
4238 Winfield Recreation Commission	195,199	427	4,592	5,966	7,717	18,702	4,916	396	12,421	17,733	24,384	(426)	23,958	-	23,958
4254 City of Fairway	655,116	1,434	15,413	20,023	92,404	129,274	16,499	1,328	19,566	37,393	81,837	31,375	113,212	-	113,212
4258 Center Twp Russell County	58,871	129	1,385	1,799	1,108	4,421	1,483	119	586	2,188	7,354	724	8,078	-	8,078
4272 Kingman Recreation Commission	72,468	159	1,705	2,215	876	4,955	1,825	147	5,144	7,116	9,053	(1,151)	7,902	-	7,902
4273 Parsons Recreation Commission	145,201	318	3,416	4,438	25,831	34,003	3,657	294	12,209	16,160	18,139	10,083	28,222	-	28,222
4274 Stevens County Extension Council	29,205	64	687	893	140	1,784	736	59	1,091	1,886	3,648	(310)	3,338	-	3,338
4275 City of Hardtner	28,031	61	660	857	3,732	5,310	706	57	4,495	5,258	3,502	2,168	5,670	-	5,670
4276 City of Hartford	59,640	131	1,403	1,823	6,739	10,096	1,502	121	2,267	3,890	7,450	1,994	9,444	-	9,444
4279 City of Victoria	164,275	360	3,865	5,021	9,478	18,724	4,137	333	6,572	11,042	20,521	22	20,543	-	20,543
4299 Wilson County Extension Council	-	-	-	-	-	-	-	-	15,415	15,415	-	(4,513)	(4,513)	-	(4,513)
4305 Elwood Twp Barber County	46,938	103	1,104	1,435	1,752	4,394	1,182	95	7,578	8,855	5,863	435	6,298	-	6,298
4312 Graham County Public Library	41,222	90	970	1,260	1,427	3,747	1,038	84	5,152	6,274	5,150	(2,305)	2,845	-	2,845
4316 Brown County Conservation District	27,696	61	652	846	1,410	2,969	697	56	861	1,614	3,460	497	3,957	-	3,957

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
4317 Ellsworth County Conservation Dist	\$ 31,399	\$ 69	\$ 738	\$ 960	\$ 1,394	\$ 3,161	\$ 791	\$ 64	\$ -	\$ 855	\$ 3,922	\$ 580	\$ 4,502	\$ -	\$ 4,502
4346 Ellsworth County Extension Council	-	-	-	-	-	-	-	-	1,422	1,422	-	(3,401)	(3,401)	-	(3,401)
4348 Stevens County Conservation Dist	21,003	46	494	642	1,005	2,187	529	43	11,356	11,928	2,624	(3,134)	(510)	-	(510)
4353 City of Highland	180,429	395	4,245	5,515	16,727	26,882	4,544	366	7,540	12,450	22,539	5,327	27,866	-	27,866
4355 City of Linn	29,093	64	684	889	230	1,867	733	59	469	1,261	3,634	(140)	3,494	-	3,494
4356 City of Nortonville	70,022	153	1,648	2,140	8,243	12,184	1,763	142	16,935	18,840	8,747	(629)	8,118	-	8,118
4358 City of Potwin	77,931	171	1,833	2,382	7,300	11,686	1,963	158	4,811	6,932	9,735	2,794	12,529	-	12,529
4360 City of Towanda	189,442	415	4,457	5,790	19,099	29,761	4,771	384	13,654	18,809	23,665	(8)	23,657	-	23,657
4362 City of Valley Center	1,821,726	3,988	42,860	55,679	205,450	307,977	45,879	3,692	10,493	60,064	227,570	63,485	291,055	-	291,055
4369 Silver Lake Twp Shawnee Co	-	-	-	-	5,961	5,961	-	-	39,243	39,243	-	(3,828)	(3,828)	-	(3,828)
4372 Horton Public Library	22,805	50	537	697	1,871	3,155	574	46	504	1,124	2,849	454	3,303	-	3,303
4373 Labette County Conservation Dist	15,902	35	374	486	2,407	3,302	400	32	4,214	4,646	1,986	(30)	1,956	-	1,956
4375 City of McLouth	173,693	380	4,086	5,309	23,429	33,204	4,374	352	40,440	45,166	21,698	(6,797)	14,901	-	14,901
4385 Geary County Extension Council	48,782	107	1,148	1,491	5,037	7,783	1,229	99	3,869	5,197	6,094	(330)	5,764	-	5,764
4386 City of Mullinville	32,475	71	764	993	17,738	19,566	818	66	21,604	22,488	4,057	1,548	5,605	-	5,605
4388 Bonner Springs City Library	211,590	463	4,978	6,467	412	12,320	5,329	429	6,306	12,064	26,432	(2,086)	24,346	-	24,346
4395 City of Leon	67,842	149	1,596	2,074	29,751	33,570	1,709	138	61,408	63,255	8,475	(6,378)	2,097	-	2,097
4404 Osage County Conservation District	67,912	149	1,598	2,076	4,459	8,282	1,710	138	774	2,622	8,484	1,408	9,892	-	9,892
4419 Kiowa County Library	43,612	95	1,026	1,333	973	3,427	1,098	88	3,691	4,877	5,448	(334)	5,114	-	5,114
4432 Attica Hospital District 1	1,205,080	2,638	28,351	36,832	83,005	150,826	30,349	2,442	104,063	136,854	150,539	12,111	162,650	-	162,650
4434 City of Galena	3,339,971	7,311	78,580	102,082	203,929	391,902	84,114	6,770	402,444	493,328	417,230	399,559	816,789	-	816,789
4435 City of South Hutchinson	663,780	1,453	15,616	20,288	19,300	56,657	16,717	1,345	223,995	242,057	82,919	(48,351)	34,568	-	34,568
4454 Logan County Hospital	5,405,148	11,832	127,166	165,201	444,046	748,245	136,124	10,955	268,170	415,249	675,212	29,888	705,100	-	705,100
4458 Hospital Dist 1 of Rice County	5,103,581	11,171	120,071	155,984	81,514	368,740	128,530	10,344	185,185	324,059	637,540	(75,427)	562,113	-	562,113
4459 Comanche County Conservation Dist	18,739	41	441	573	2,119	3,174	472	38	982	1,492	2,341	(96)	2,245	-	2,245
4460 Morton County Extension Council	18,725	41	441	572	8,033	9,087	472	38	2,401	2,911	2,339	3,423	5,762	-	5,762
4467 Wallace Co Conservation Dist	16,196	35	381	495	475	1,386	408	33	1,231	1,672	2,023	115	2,138	-	2,138
4468 USD 353 Recreation Comm	155,304	340	3,654	4,747	50,729	59,470	3,911	315	53,132	57,358	19,401	(1,542)	17,859	-	17,859
4476 Johnson Co Consolidated Fire Dist No 2	128,810	282	3,031	3,937	12,132	19,382	3,244	261	80	3,585	16,091	8,605	24,696	-	24,696
4480 Riverside Twp Sedgwick County	73,879	162	1,739	2,258	30,070	34,229	1,861	150	35,847	37,858	9,229	304	9,533	-	9,533
4484 Brown County Extension Council	23,588	52	555	721	12,862	14,190	594	48	10,131	10,773	2,947	461	3,408	-	3,408
4485 Kingman County Extension Council	20,444	45	481	625	3,563	4,714	515	41	15,883	16,439	2,554	(4,810)	(2,256)	-	(2,256)
4490 Lakin Cemetery District 1 & 2	-	-	-	-	888	888	-	-	21,100	21,100	-	(6,838)	(6,838)	-	(6,838)
4496 City of Colwich	354,192	775	8,333	10,825	68,821	88,754	8,920	718	2,121	11,759	44,246	16,392	60,638	-	60,638

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

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As of and for the year ended June 30, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
4505 Trego County Conservation Dist	\$ 41,740	\$ 91	\$ 982	\$ 1,276	\$ 5,043	\$ 7,392	\$ 1,051	\$ 85	\$ 431	\$ 1,567	\$ 5,214	\$ 2,807	\$ 8,021	\$ -	\$ 8,021
4518 Rush County Conservation Dist	39,140	86	921	1,196	-	2,203	986	79	5,607	6,672	4,889	(4,276)	613	-	613
4529 Phillips County Conservation District	38,512	84	906	1,177	8,484	10,651	970	78	14,172	15,220	4,811	3,115	7,926	-	7,926
4534 Clark County Extension Council	20,038	44	472	612	2,317	3,445	505	41	593	1,139	2,503	504	3,007	-	3,007
4543 City of Conway Springs	252,365	552	5,938	7,713	51,722	65,925	6,356	511	3,344	10,211	31,526	14,283	45,809	-	45,809
4557 Clark County Conservation District	24,258	53	570	741	1,974	3,338	611	49	864	1,524	3,030	709	3,739	-	3,739
4558 City of Prairie Village	2,866,444	6,274	67,438	87,609	208,538	369,859	72,189	5,810	-	77,999	358,076	70,094	428,170	-	428,170
4561 City of Rexford	25,837	57	608	790	1,639	3,094	651	52	52	755	3,228	416	3,644	-	3,644
4565 Hospital Dist 1 of Dickinson County	10,847,564	23,745	255,210	331,541	685,055	1,295,551	273,187	21,986	338,900	634,073	1,355,079	73,454	1,428,533	-	1,428,533
4573 Woodson County Conservation District	18,781	41	442	574	1,423	2,480	473	38	2,529	3,040	2,346	(454)	1,892	-	1,892
4583 City of Overland Park	23,038,296	50,430	542,020	704,134	602,674	1,899,258	580,201	46,694	225,455	852,350	2,877,946	217,916	3,095,862	-	3,095,862
4589 Wilson County Conservation Dist	51,060	112	1,201	1,561	7,580	10,454	1,286	103	6,431	7,820	6,378	1,047	7,425	-	7,425
4591 City of Wathena	254,154	556	5,979	7,768	33,725	48,028	6,401	515	22,163	29,079	31,749	(9,532)	22,217	-	22,217
4611 City of Maize	1,260,067	2,758	29,646	38,512	126,699	197,615	31,734	2,554	-	34,288	157,408	56,734	214,142	-	214,142
4612 City of Westwood	378,674	829	8,909	11,574	45,646	66,958	9,537	768	3,695	14,000	47,304	19,399	66,703	-	66,703
4614 Franklin County Conservation Dist	34,012	74	801	1,040	13	1,928	857	69	1,887	2,813	4,249	(630)	3,619	-	3,619
4632 Cowley County Extension Council	25,237	55	594	771	1,110	2,530	636	51	237	924	3,153	1,074	4,227	-	4,227
4640 Arkansas City Recreation Commission	184,285	403	4,336	5,632	3,818	14,189	4,641	374	30,826	35,841	23,021	(10,190)	12,831	-	12,831
4646 Coffeyville Recreation Commission	211,744	463	4,981	6,472	7,858	19,774	5,333	429	16,271	22,033	26,451	5,970	32,421	-	32,421
4650 Stafford County Extension Council	17,803	39	419	544	811	1,813	448	36	3,064	3,548	2,224	(932)	1,292	-	1,292
4655 Kiowa County Conservation Dist	82,934	182	1,951	2,535	7,047	11,715	2,089	168	-	2,257	10,360	3,084	13,444	-	13,444
4797 City of Pawnee Rock	35,535	78	836	1,086	7,864	9,864	895	72	2,331	3,298	4,439	3,621	8,060	-	8,060
4805 Doniphan County Extension Council	19,857	43	467	607	93	1,210	500	40	4,067	4,607	2,480	(1,353)	1,127	-	1,127
4806 Kearny County Extension Council	24,314	53	572	743	544	1,912	612	49	257	918	3,037	(4)	3,033	-	3,033
4808 Johnson Co Park & Recreation Dist	9,378,814	20,530	220,654	286,651	1,295,220	1,823,055	236,198	19,009	-	255,207	1,171,602	448,559	1,620,161	-	1,620,161
4809 City of Edwardsville	523,120	1,145	12,307	15,988	52,147	81,587	13,174	1,060	-	14,234	65,348	30,453	95,801	-	95,801
4810 City of Goddard	641,506	1,404	15,093	19,607	28,531	64,635	16,156	1,300	20,289	37,745	80,137	16,422	96,559	-	96,559
4815 Grant County Library	153,669	336	3,616	4,697	4,790	13,439	3,870	311	5,051	9,232	19,196	(5,683)	13,513	-	13,513
4817 Russell County Extension Council	-	-	-	-	-	-	-	-	1,259	1,259	-	(5,225)	(5,225)	-	(5,225)
4822 Kansas Turnpike Authority	13,163,066	28,813	309,686	402,311	-	740,810	331,501	26,679	1,582,473	1,940,653	1,644,332	(614,828)	1,029,504	86,679	1,116,183
4824 Meade County Conservation Dist	20,793	46	489	636	912	2,083	524	42	645	1,211	2,597	(441)	2,156	-	2,156
4837 City of Hanston	27,151	59	639	830	3,912	5,440	684	55	816	1,555	3,392	(310)	3,082	-	3,082
4838 City of Mission Hills	520,172	1,139	12,238	15,898	34,080	63,355	13,100	1,054	-	14,154	64,980	19,847	84,827	-	84,827
4848 Harper Hospital Dist 5	-	-	-	-	22,976	22,976	-	-	2,324,171	2,324,171	-	(584,137)	(584,137)	-	(584,137)

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
4850 The Guidance Center	\$ 3,761,684	\$ 8,234	\$ 88,501	\$ 114,971	\$ 27,567	\$ 239,273	\$ 94,735	\$ 7,624	\$ 529,401	\$ 631,760	\$ 469,910	\$ (172,489)	\$ 297,421	\$ -	\$ 297,421
4851 Wyandotte County Extension Council	47,539	104	1,118	1,453	2,320	4,995	1,197	96	1,558	2,851	5,939	(3,175)	2,764	-	2,764
4853 North Edwards Co Cemetery District	24,859	54	585	760	2,231	3,630	626	50	5,610	6,286	3,105	(124)	2,981	-	2,981
4859 Geary Community Hospital	11,620,534	25,437	273,395	355,166	-	653,998	292,654	23,553	2,155,683	2,471,890	1,451,638	(834,127)	617,511	-	617,511
4860 Clearwater Public Library	40,873	89	961	1,249	4,499	6,798	1,029	83	1,899	3,011	5,106	1,146	6,252	-	6,252
4863 Chanute Recreation & Parks Commission	207,300	454	4,877	6,336	17,344	29,011	5,221	420	-	5,641	25,896	15,643	41,539	-	41,539
4867 Greenwood County Conservation Dist	21,352	47	502	653	1,484	2,686	538	43	1,212	1,793	2,667	(654)	2,013	-	2,013
4873 City of Kechi	507,749	1,111	11,946	15,519	43,402	71,978	12,787	1,029	-	13,816	63,428	21,133	84,561	-	84,561
4878 Stanton County Conservation Dist	16,838	37	396	515	-	948	424	34	6,681	7,139	2,103	(1,635)	468	-	468
4879 Marshall County Extension Council	24,063	53	566	735	687	2,041	606	49	816	1,471	3,006	907	3,913	-	3,913
4880 Marion Co Conservation Dist	86,134	189	2,027	2,633	24,325	29,174	2,169	175	1,911	4,255	10,760	9,221	19,981	-	19,981
4887 Harvey County Extension Council	42,634	93	1,003	1,303	6,034	8,433	1,074	86	18,234	19,394	5,326	(3,121)	2,205	-	2,205
4889 Haskell County Conservation Dist	20,080	44	473	614	2,673	3,804	506	41	2,796	3,343	2,508	(889)	1,619	-	1,619
4891 Twin Caney Watershed Jt Dist 34	10,327	23	243	316	-	582	260	21	6,473	6,754	1,290	(3,124)	(1,834)	-	(1,834)
4893 Bourbon County Conservation Dist	55,993	123	1,317	1,711	6,047	9,198	1,410	113	6,445	7,968	6,995	(981)	6,014	-	6,014
4894 Butler County Conservation Dist	66,794	146	1,572	2,041	14,221	17,980	1,682	135	-	1,817	8,344	6,916	15,260	-	15,260
4895 Mitchell County Conservation Dist	18,501	40	435	565	547	1,587	466	37	794	1,297	2,311	(48)	2,263	-	2,263
4896 Morris County Conservation District	76,436	167	1,799	2,336	9,825	14,127	1,925	155	857	2,937	9,548	9,082	18,630	-	18,630
4897 Nemaha County Conservation District	49,802	109	1,171	1,522	17,446	20,248	1,254	101	859	2,214	6,221	2,197	8,418	-	8,418
4899 Wabaunsee County Conservation District	42,578	93	1,002	1,301	8,773	11,169	1,072	86	557	1,715	5,319	1,888	7,207	-	7,207
4900 Washington County Conservation Dist	24,077	53	566	736	148	1,503	606	49	2,661	3,316	3,008	(2,318)	690	-	690
4911 Marshall County Conservation Dist	70,511	154	1,659	2,155	8,773	12,741	1,776	143	2,369	4,288	8,808	3,275	12,083	-	12,083
4913 Southwest Medical Center	17,949,317	39,290	422,292	548,596	2,396,206	3,406,384	452,039	36,380	-	488,419	2,242,231	869,397	3,111,628	-	3,111,628
4914 Cowley Co Conservation District	40,831	89	960	1,248	7,014	9,311	1,028	83	21,167	22,278	5,101	1,069	6,170	-	6,170
4917 Osborne County Conservation Dist	22,316	49	526	682	927	2,184	562	45	386	993	2,788	363	3,151	-	3,151
4919 Ottawa County Conservation District	21,575	47	507	659	1,621	2,834	543	44	553	1,140	2,695	626	3,321	-	3,321
4920 Cloud Co Conservation District	23,616	52	556	722	1,734	3,064	595	48	256	899	2,950	786	3,736	-	3,736
4925 Pawnee County Conservation District	32,237	71	759	985	824	2,639	812	65	276	1,153	4,027	673	4,700	-	4,700
4926 Rawlins County Conservation Dist	22,442	49	528	686	1,363	2,626	565	45	2,750	3,360	2,803	(439)	2,364	-	2,364
4927 Republic County Conservation Dist	20,388	45	480	623	2,774	3,922	513	41	10,957	11,511	2,547	(1,786)	761	-	761
4928 Smith County Conservation District	23,113	51	544	706	2,982	4,283	582	47	952	1,581	2,887	(41)	2,846	-	2,846
4932 Crawford County Conservation Dist	24,873	54	586	760	457	1,857	626	50	1,604	2,280	3,107	(93)	3,014	-	3,014
4933 Hodgeman County Conservation Dist	38,987	85	918	1,192	13,285	15,480	982	79	142	1,203	4,870	3,889	8,759	-	8,759
4935 Wyandotte County Conservation District	31,776	70	748	971	9,552	11,341	800	64	8,486	9,350	3,969	(675)	3,294	-	3,294

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
4936 Hays Recreation Commission	\$ 385,339	\$ 843	\$ 9,065	\$ 11,777	\$ 33,113	\$ 54,798	\$ 9,704	\$ 781	\$ 7,553	\$ 18,038	\$ 48,137	\$ 15,342	\$ 63,479	\$ -	\$ 63,479
4943 Pottawatomie Wabaunsee Regional Library	198,930	435	4,680	6,080	2,340	13,535	5,010	403	20,164	25,577	24,850	(1,730)	23,120	-	23,120
4944 Riley County Conservation District	33,537	73	789	1,025	4,397	6,284	845	68	16,304	17,217	4,189	(2,165)	2,024	-	2,024
4945 Sumner County Conservation District	23,546	52	554	720	471	1,797	593	48	180	821	2,941	505	3,446	-	3,446
4949 Pottawatomie County Extension Council	44,576	98	1,049	1,362	82	2,591	1,123	90	11,617	12,830	5,568	(2,374)	3,194	-	3,194
4951 Chautauqua County Conservation Dist	13,932	30	328	426	203	987	351	28	185	564	1,740	187	1,927	-	1,927
4953 Central Kansas Mental Health Center	3,909,415	8,558	91,977	119,486	451,358	671,379	98,455	7,924	98,615	204,994	488,364	133,246	621,610	-	621,610
4961 Hamilton County Hospital	638,292	1,397	15,017	19,509	390,556	426,479	16,075	1,294	1,187,528	1,204,897	79,735	(380,975)	(301,240)	-	(301,240)
4967 Sheridan County Public Library	18,152	40	427	555	-	1,022	457	37	14,308	14,802	2,268	(4,369)	(2,101)	-	(2,101)
4969 Leavenworth County Conservation District	-	-	-	-	571	571	-	-	733	733	-	(1,986)	(1,986)	-	(1,986)
4970 Linn County Conservation District	28,311	62	666	865	307	1,900	713	57	1,127	1,897	3,537	177	3,714	-	3,714
4971 Hamilton County Conservation Dist	28,590	63	672	874	394	2,003	720	58	235	1,013	3,571	150	3,721	-	3,721
4972 Pottawatomie County Conservation Dist	84,303	185	1,983	2,577	13,258	18,003	2,123	171	3,048	5,342	10,531	238	10,769	-	10,769
4973 City of Sylvia	30,561	67	719	934	811	2,531	770	62	7,408	8,240	3,818	(2,399)	1,419	-	1,419
5051 Lincoln Co Conservation Dist	17,006	37	400	520	-	957	428	34	23,429	23,891	2,124	(6,753)	(4,629)	-	(4,629)
5052 Sumner County Hospital District 1	1,342,358	2,938	31,582	41,027	116,126	191,673	33,806	2,721	13,097	49,624	167,687	21,027	188,714	-	188,714
5053 Jefferson County Conservation Dist	70,805	155	1,666	2,164	5,975	9,960	1,783	144	119	2,046	8,845	3,802	12,647	-	12,647
5225 City of Milford	54,861	120	1,290	1,677	999	4,086	1,382	111	3,351	4,844	6,853	977	7,830	-	7,830
5242 City of Lansing	1,649,682	3,611	38,812	50,420	118,150	210,993	41,546	3,344	72,391	117,281	206,078	8,003	214,081	-	214,081
5247 Barber County Conservation Dist	26,816	59	630	820	-	1,509	675	54	2,088	2,817	3,350	(1,788)	1,562	-	1,562
5252 City of Grinnell	29,960	66	705	916	842	2,529	755	61	113	929	3,743	203	3,946	-	3,946
5257 Ford Co Extension Council	37,981	83	893	1,161	19	2,156	957	77	913	1,947	4,745	(392)	4,353	-	4,353
5259 Reno County Conservation Dist	95,217	208	2,241	2,910	9,917	15,276	2,398	193	10,151	12,742	11,895	(439)	11,456	-	11,456
5311 SE Kansas Library System	465,129	1,018	10,944	14,216	3,849	30,027	11,714	943	3,957	16,614	58,104	(135)	57,969	-	57,969
5327 NW Kansas Library System	212,582	465	5,002	6,497	5,728	17,692	5,354	431	14,579	20,364	26,556	(1,910)	24,646	-	24,646
5336 Central Kansas Library System	590,446	1,292	13,891	18,046	10,662	43,891	14,870	1,197	56,338	72,405	73,759	(2,213)	71,546	-	71,546
5339 City of Goessel	60,590	133	1,426	1,852	3,957	7,368	1,526	123	627	2,276	7,569	909	8,478	-	8,478
5349 Salina Airport Authority	632,856	1,385	14,889	19,342	59,996	95,612	15,938	1,283	19,497	36,718	79,056	(4,970)	74,086	-	74,086
5350 Stevens County Library	123,667	271	2,910	3,780	-	6,961	3,114	251	8,335	11,700	15,449	(6,805)	8,644	-	8,644
5352 Atchison County Extension Council	13,764	30	324	421	7,143	7,918	347	28	5,523	5,898	1,719	(678)	1,041	-	1,041
5353 McPherson County Conservation Dist	49,732	109	1,170	1,520	12,787	15,586	1,252	101	9,181	10,534	6,213	3,311	9,524	-	9,524
5354 Atchison Public Library	202,214	443	4,757	6,180	7,381	18,761	5,093	410	10,712	16,215	25,261	(8,933)	16,328	-	16,328
5355 Strother Field Commission	126,742	277	2,982	3,874	1,972	9,105	3,192	257	17,235	20,684	15,833	(2,355)	13,478	-	13,478
5356 Scott County Library	66,249	145	1,558	2,025	7,478	11,206	1,668	134	181	1,983	8,276	2,682	10,958	-	10,958

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
5357 Marion County Extension Council	\$ 24,901	\$ 55	\$ 586	\$ 761	\$ 473	\$ 1,875	\$ 627	\$ 50	\$ 4,057	\$ 4,734	\$ 3,111	\$ (857)	\$ 2,254	\$ -	\$ 2,254
5363 Allen County Conservation District	22,861	50	538	699	3,634	4,921	576	46	1,437	2,059	2,856	517	3,373	-	3,373
5369 Ness County Conservation Dist	50,878	111	1,197	1,555	8,917	11,780	1,281	103	5,630	7,014	6,356	340	6,696	-	6,696
5371 Southwest Guidance Center	757,012	1,657	17,810	23,137	7,985	50,589	19,065	1,534	79,236	99,835	94,566	(16,269)	78,297	-	78,297
5380 Kearny County Library	66,878	146	1,574	2,044	2,627	6,391	1,684	136	32,293	34,113	8,354	(8,848)	(494)	-	(494)
5381 Wellsville City Library	43,961	96	1,035	1,344	1,836	4,311	1,107	89	451	1,647	5,492	420	5,912	-	5,912
5384 Cherokee County Conservation Dist	12,101	26	285	370	-	681	305	25	697	1,027	1,512	(370)	1,142	-	1,142
5389 City of Edgerton	929,839	2,035	21,876	28,419	252,759	305,089	23,417	1,885	-	25,302	116,156	91,464	207,620	-	207,620
5390 Independence Recreation Commission	195,786	429	4,607	5,984	830	11,850	4,931	397	4,956	10,284	24,458	(278)	24,180	-	24,180
5391 Neosho County Conservation District	21,673	47	510	662	1,295	2,514	546	44	789	1,379	2,707	16	2,723	-	2,723
5408 NE Kansas Library System	431,606	945	10,154	13,191	15,597	39,887	10,870	875	21,409	33,154	53,916	(3,180)	50,736	-	50,736
5413 Library Dist 1 Miami County	197,574	432	4,648	6,039	4,140	15,259	4,976	400	20,042	25,418	24,681	(622)	24,059	-	24,059
5414 Southwest Kansas Library System	264,173	578	6,215	8,074	42,774	57,641	6,653	535	49,947	57,135	33,001	(3,407)	29,594	-	29,594
5421 City of Grandview Plaza	489,332	1,071	11,513	14,956	30,113	57,653	12,323	992	1,227	14,542	61,127	15,486	76,613	-	76,613
5427 Lyon County Conservation District	37,981	83	893	1,161	11,391	13,528	957	77	3,034	4,068	4,745	(1,787)	2,958	-	2,958
5433 Riley County Extension Council	108,394	237	2,550	3,313	1,118	7,218	2,730	220	915	3,865	13,541	545	14,086	-	14,086
5438 City of Holcomb	186,423	408	4,386	5,698	11,518	22,010	4,695	378	77,211	82,284	23,288	(17,170)	6,118	-	6,118
5440 Newton Recreation Comm	447,313	979	10,524	13,672	10,890	36,065	11,265	907	21,060	33,232	55,878	(2,351)	53,527	-	53,527
5441 Southeast Kansas Mental Health Center	3,275,525	7,170	77,063	100,112	165,521	349,866	82,491	6,639	186,858	275,988	409,179	32,512	441,691	-	441,691
5446 Saline County/City Building Authority	204,324	447	4,807	6,245	4,057	15,556	5,146	414	24,273	29,833	25,524	(9,286)	16,238	-	16,238
5454 RWD 2 Miami Co	487,459	1,067	11,468	14,899	60,911	88,345	12,276	988	5,422	18,686	60,893	17,030	77,923	-	77,923
5463 City of Leonardville	57,879	127	1,362	1,769	3,931	7,189	1,458	117	59	1,634	7,230	1,167	8,397	-	8,397
5466 Grant County Cemetery District	29,582	65	696	904	16,375	18,040	745	60	409	1,214	3,695	4,310	8,005	-	8,005
5470 Pawnee Watershed District 81	102,092	223	2,402	3,120	32,920	38,665	2,571	207	5,802	8,580	12,753	9,514	22,267	-	22,267
5471 City of Walton	55,713	122	1,311	1,703	22,744	25,880	1,403	113	17,967	19,483	6,960	1,399	8,359	-	8,359
5472 Grant County Conservation Dist	17,872	39	421	546	1,247	2,253	450	36	3,496	3,982	2,233	(1,036)	1,197	-	1,197
5475 North East Animal Control Commission	43,416	95	1,022	1,327	1,638	4,082	1,093	88	25,217	26,398	5,424	(5,573)	(149)	-	(149)
5478 RWD 3 Miami Co	49,439	108	1,163	1,511	2,378	5,160	1,245	100	6,786	8,131	6,176	(530)	5,646	-	5,646
5479 Wyandotte County Law Library	6,162	13	145	188	343	689	155	12	14,200	14,367	770	(8,176)	(7,406)	-	(7,406)
5489 Sumner County Extension Council	24,664	54	581	754	3,593	4,982	621	50	1,496	2,167	3,081	412	3,493	-	3,493
5494 Pratt County Conservation Dist	24,161	53	568	738	357	1,716	608	49	780	1,437	3,018	(135)	2,883	-	2,883
5497 Morton County Library	76,297	167	1,795	2,332	1,354	5,648	1,921	155	23,568	25,644	9,531	(11,432)	(1,901)	-	(1,901)
5498 Kingman County Conservation Dist	56,985	125	1,340	1,742	14,814	18,021	1,435	115	437	1,987	7,119	3,895	11,014	-	11,014
5501 Wakarusa Watershed Dist 35	52,932	116	1,246	1,618	3,413	6,393	1,333	107	505	1,945	6,612	2,039	8,651	-	8,651

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
5505 Cherokee County Extension Council	\$ 43,109	\$ 94	\$ 1,014	\$ 1,318	\$ 13,905	\$ 16,331	\$ 1,086	\$ 87	\$ 6,480	\$ 7,653	\$ 5,385	\$ 3,162	\$ 8,547	\$ -	\$ 8,547
5506 Sek Multi County Health Dept	310,957	681	7,316	9,504	28,089	45,590	7,831	630	16,743	25,204	38,845	15,550	54,395	-	54,395
5508 Hays Public Library	484,888	1,061	11,408	14,820	60,713	88,002	12,212	983	9,249	22,444	60,572	(2,862)	57,710	-	57,710
5511 Sabetha Cemetery Association	7,518	16	177	230	-	423	189	15	3,844	4,048	939	(1,499)	(560)	-	(560)
5512 City of Rose Hill	720,918	1,578	16,961	22,034	19,052	59,625	18,156	1,461	90,741	110,358	90,057	(37,866)	52,191	-	52,191
5513 Thomas County Extension Council	20,961	46	493	641	2,993	4,173	528	42	1,411	1,981	2,618	310	2,928	-	2,928
5518 Plainville Memorial Library	37,715	83	887	1,153	410	2,533	950	76	932	1,958	4,711	36	4,747	-	4,747
5520 Rice County Extension Council	22,106	48	520	676	6,904	8,148	557	45	7,582	8,184	2,762	53	2,815	-	2,815
5521 Pottawatomie Creek Watershed Dist 90	43,235	95	1,017	1,321	332	2,765	1,089	88	1,244	2,421	5,401	(380)	5,021	-	5,021
5523 Elk County Conservation District	13,932	30	328	426	203	987	351	28	185	564	1,740	187	1,927	-	1,927
5532 Eureka Carnegie Library	38,805	85	913	1,186	2,193	4,377	977	79	4,557	5,613	4,848	727	5,575	-	5,575
5536 NE Kansas Multi County Board of Health	715,706	1,567	16,838	21,875	65,061	105,341	18,024	1,451	20,621	40,096	89,406	11,231	100,637	-	100,637
5537 Douglas County Extension Council	111,594	244	2,626	3,411	20,875	27,156	2,810	226	5,354	8,390	13,940	3,174	17,114	-	17,114
5543 City of Lake Quivira	26,075	57	613	797	1,193	2,660	657	53	7,735	8,445	3,257	(1,528)	1,729	-	1,729
5544 City of Silver Lake	204,925	449	4,821	6,263	21,663	33,196	5,161	415	2,615	8,191	25,599	3,542	29,141	-	29,141
5546 City of Buffalo	18,529	41	436	566	1,732	2,775	467	38	1,166	1,671	2,315	(896)	1,419	-	1,419
5549 South Central Kansas Library System	537,136	1,176	12,637	16,417	61,592	91,822	13,527	1,089	-	14,616	67,099	16,399	83,498	-	83,498
5551 SE Kansas Regional Planning Commission	116,946	256	2,751	3,574	1,272	7,853	2,945	237	5,846	9,028	14,609	(14,862)	(253)	-	(253)
5553 Riley County Law Enforcement Agency	3,742,596	8,192	88,051	114,387	248,379	459,009	94,254	7,586	197,716	299,556	467,526	18,834	486,360	325	486,685
5555 Wet Walnut Creek Watershed Jt Dist 58	106,745	234	2,512	3,263	4,989	10,998	2,688	216	1,112	4,016	13,335	(3,076)	10,259	-	10,259
5556 City of Garden Plain	248,760	545	5,852	7,603	29,992	43,992	6,265	504	37,208	43,977	31,075	8,024	39,099	-	39,099
5561 Barber County Extension Council	20,430	45	481	624	652	1,802	515	41	1,029	1,585	2,552	(212)	2,340	-	2,340
5564 City of Hoyt	48,321	106	1,137	1,477	8,743	11,463	1,217	98	1,702	3,017	6,036	7,770	13,806	-	13,806
5570 RWD 9 Leavenworth County	81,397	178	1,915	2,488	28,555	33,136	2,050	165	1,201	3,416	10,168	7,071	17,239	-	17,239
5573 Scott County Conservation District	21,072	46	496	644	4,221	5,407	531	43	5,168	5,742	2,632	694	3,326	-	3,326
5585 Miami County Conservation Dist	44,003	96	1,035	1,345	6,007	8,483	1,108	89	2,782	3,979	5,497	1,345	6,842	-	6,842
5586 Linn County Extension Council	-	-	-	-	-	-	-	-	2,275	2,275	-	(2,775)	(2,775)	-	(2,775)
5598 Wichita County Conservation Dist	19,004	42	447	581	138	1,208	479	39	537	1,055	2,374	(156)	2,218	-	2,218
5605 Kansas Association of Counties	255,985	560	6,022	7,824	8,529	22,935	6,447	519	74,844	81,810	31,978	(10,031)	21,947	-	21,947
5606 Labette-Hackberry Crk Watershed Dist 96	34,012	74	801	1,040	2,901	4,816	857	69	3,267	4,193	4,249	825	5,074	-	5,074
5615 Finney Co Conservation District	22,484	49	529	687	1,801	3,066	566	46	12,239	12,851	2,809	(3,934)	(1,125)	-	(1,125)
5617 City of Manter	35,242	77	829	1,077	568	2,551	888	71	375	1,334	4,402	244	4,646	-	4,646
5620 Dorothy Bramlage Library	426,688	934	10,039	13,041	9,094	33,108	10,746	865	1,106	12,717	53,302	9,633	62,935	-	62,935
5621 Shawnee Heights Fire District	20,681	45	487	632	1,017	2,181	521	42	80	643	2,583	82	2,665	-	2,665

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
5622 Doniphan Co Rural Fire District 2	\$ 97,634	\$ 214	\$ 2,297	\$ 2,984	\$ 20,380	\$ 25,875	\$ 2,459	\$ 198	\$ 3,887	\$ 6,544	\$ 12,197	\$ 6,323	\$ 18,520	\$ -	\$ 18,520
5632 Stafford County Conservation Dist	21,016	46	494	642	3,826	5,008	529	43	2,930	3,502	2,625	207	2,832	-	2,832
5635 City of Melvern	62,141	136	1,462	1,899	-	3,497	1,565	126	10,310	12,001	7,763	(1,315)	6,448	-	6,448
5636 Geary County Conservation District	26,005	57	612	795	-	1,464	655	53	1,754	2,462	3,249	195	3,444	-	3,444
5641 Hamilton County Extension Council	-	-	-	-	37	37	-	-	4,468	4,468	-	(3,328)	(3,328)	-	(3,328)
5642 Stafford Recreation Commission	33,020	72	777	1,009	1,814	3,672	832	67	924	1,823	4,125	260	4,385	-	4,385
5643 RWD 3 Marshall Co	47,888	105	1,126	1,464	11,199	13,894	1,206	97	15,949	17,252	5,982	564	6,546	-	6,546
5647 Metropolitan Topeka Airport Auth	1,429,582	3,129	33,633	43,693	10,277	90,732	36,003	2,898	50,413	89,314	178,584	545	179,129	-	179,129
5648 Dickinson Co Conservation Dist	25,418	56	598	777	756	2,187	640	52	1,072	1,764	3,175	(2,416)	759	-	759
5649 Burlington Recreation Commission	284,519	623	6,693	8,696	45,636	61,648	7,165	577	247	7,989	35,542	14,756	50,298	-	50,298
5654 Harper County Extension Council	23,154	51	545	708	478	1,782	583	47	1,835	2,465	2,892	130	3,022	-	3,022
5656 RWD 3 Nemaha Co	103,434	226	2,433	3,161	4,699	10,519	2,605	210	97	2,912	12,921	2,126	15,047	-	15,047
5661 Kansas Municipal Energy Agency	1,488,229	3,258	35,013	45,486	110,366	194,123	37,480	3,016	12,779	53,275	185,910	50,287	236,197	-	236,197
5662 Atchison County Conservation Dist	49,621	109	1,167	1,517	21,630	24,423	1,250	101	18,890	20,241	6,199	(135)	6,064	-	6,064
5665 Holcomb Recreation Commission	242,849	532	5,714	7,422	25,893	39,561	6,116	492	9,922	16,530	30,337	2,179	32,516	-	32,516
5668 City of Auburn	185,306	406	4,360	5,664	18,136	28,566	4,667	376	3,621	8,664	23,148	3,487	26,635	-	26,635
5674 RWD 1 Consolidated Shawnee Co	126,281	276	2,971	3,860	4,549	11,656	3,180	256	110	3,546	15,775	(786)	14,989	-	14,989
5675 Derby Recreation Commission	1,432,153	3,135	33,694	43,772	120,852	201,453	36,068	2,903	86,358	125,329	178,905	24,396	203,301	-	203,301
5676 RWD 2 Mitchell Co	126,420	277	2,974	3,864	46,257	53,372	3,184	256	3,611	7,051	15,792	9,910	25,702	-	25,702
5677 South Central Kansas Reg Medical Center	4,064,495	8,897	95,625	124,226	146,121	374,869	102,361	8,238	1,032,886	1,143,485	507,737	(352,289)	155,448	-	155,448
5680 Ellis County Conservation District	65,229	143	1,535	1,994	3,534	7,206	1,643	132	486	2,261	8,148	856	9,004	-	9,004
5681 Pratt County Extension Council	27,808	61	654	850	2,035	3,600	700	56	11,359	12,115	3,474	(3,789)	(315)	-	(315)
5686 City of Park City	1,162,600	2,545	27,352	35,533	97,821	163,251	29,279	2,356	6,395	38,030	145,232	7,754	152,986	-	152,986
5687 City of Bel Aire	1,369,676	2,998	32,225	41,862	135,889	212,974	34,494	2,776	-	37,270	171,100	69,961	241,061	-	241,061
5690 Grant County Recreation Comm	362,674	794	8,533	11,085	21,716	42,128	9,134	735	23,203	33,072	45,305	(2,583)	42,722	-	42,722
5702 City of Meriden	122,074	267	2,872	3,731	8,259	15,129	3,074	247	10,153	13,474	15,250	(163)	15,087	-	15,087
5704 Highland Cemetery	33,998	74	800	1,039	9,702	11,615	856	69	4,195	5,120	4,247	(1,247)	3,000	-	3,000
5710 Public Wholesale Water District No 4	183,657	402	4,320	5,613	2,871	13,206	4,625	372	1,025	6,022	22,942	1,478	24,420	-	24,420
5715 Public Wholesale Water Supply Dist 5	119,028	261	2,801	3,638	11,585	18,285	2,998	241	583	3,822	14,869	6,381	21,250	-	21,250
5717 Kearny County Conservation District	26,313	58	619	804	1,984	3,465	663	53	4,838	5,554	3,287	(1,616)	1,671	-	1,671
5724 Marion County Rural Water District 4	54,959	120	1,293	1,680	64,507	67,600	1,384	111	61,046	62,541	6,865	6,630	13,495	-	13,495
5725 Crawford County RWD 2	45,890	100	1,080	1,403	8,713	11,296	1,156	93	2,241	3,490	5,733	3,113	8,846	-	8,846
9000 Topeka Metropolitan Transit Authority	3,284,384	7,189	77,272	100,383	213,861	398,705	82,715	6,657	42,539	131,911	410,286	97,210	507,496	-	507,496
9035 Coffey County Library	453,084	992	10,659	13,848	10,878	36,377	11,411	918	6,096	18,425	56,599	(4,496)	52,103	-	52,103

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
9036 Colby Housing Authority	\$ 181,113	\$ 396	\$ 4,261	\$ 5,535	\$ 17,756	\$ 27,948	\$ 4,561	\$ 367	\$ 4,198	\$ 9,126	\$ 22,625	\$ 3,295	\$ 25,920	\$ -	\$ 25,920
9037 McPherson Recreation Commission	156,981	344	3,693	4,798	5,719	14,554	3,953	318	72,821	77,092	19,610	(16,885)	2,725	-	2,725
9038 Sedgwick County Conservation District	28,283	62	665	864	457	2,048	712	57	8,274	9,043	3,533	(1,098)	2,435	-	2,435
9039 RWD 1 Jackson Co	111,231	243	2,616	3,400	2,543	8,802	2,801	225	1,003	4,029	13,895	961	14,856	-	14,856
9040 RWD 3 Jackson Co	184,495	404	4,341	5,639	1,992	12,376	4,646	374	5,563	10,583	23,047	1,643	24,690	-	24,690
9044 Disability Rights Center of Kansas	842,532	1,844	19,823	25,751	104,514	151,932	21,218	1,708	7,140	30,066	105,249	24,492	129,741	-	129,741
9049 Kearny County Council on Aging	55,699	122	1,311	1,702	1,083	4,218	1,403	113	23,620	25,136	6,958	(7,165)	(207)	-	(207)
9050 USD 208 Recreation Commission	53,268	117	1,253	1,628	13,085	16,083	1,342	108	10,433	11,883	6,654	492	7,146	-	7,146
9052 City of Salina Housing Authority	319,900	700	7,527	9,777	484	18,488	8,056	648	12,327	21,031	39,962	(4,004)	35,958	-	35,958
9058 Atwood Public Library	19,871	43	467	607	1,350	2,467	500	40	2,434	2,974	2,482	(259)	2,223	-	2,223
9059 Smoky Hills Public Television	422,873	926	9,948	12,925	26,736	50,535	10,650	857	34,159	45,666	52,825	(5,444)	47,381	-	47,381
9060 USD 303 Recreation Commission	30,882	68	726	944	3,800	5,538	778	63	4,834	5,675	3,858	(893)	2,965	-	2,965
9061 Consolidated RWD 1	97,579	214	2,296	2,982	621	6,113	2,457	198	1,891	4,546	12,190	(692)	11,498	-	11,498
9062 City of Oakley Housing Authority	45,191	99	1,063	1,381	1,215	3,758	1,138	92	2,813	4,043	5,645	(1,125)	4,520	-	4,520
9063 City of Hutchinson Housing Authority	-	-	-	-	-	-	-	-	3,645	3,645	-	(9,064)	(9,064)	-	(9,064)
9064 Coffey County Historical Museum	64,042	140	1,506	1,957	6,937	10,540	1,613	130	5,147	6,890	8,000	3,191	11,191	-	11,191
9065 Turner Recreation Commission	194,528	426	4,577	5,945	18,818	29,766	4,899	394	6,093	11,386	24,300	(952)	23,348	-	23,348
9068 Shawnee County Fire District 1	46,896	103	1,103	1,433	1,367	4,006	1,181	95	4,147	5,423	5,858	(72)	5,786	-	5,786
9069 City of Howard Housing Authority	28,143	62	662	860	1,151	2,735	709	57	6,610	7,376	3,516	(2,395)	1,121	-	1,121
9071 Russell Recreation Commission	58,103	127	1,367	1,776	997	4,267	1,463	118	1,354	2,935	7,258	764	8,022	-	8,022
9072 City of Russell Housing Authority	93,275	204	2,195	2,851	3,301	8,551	2,349	189	10,328	12,866	11,652	(1,141)	10,511	-	10,511
9073 City of McFarland	2,934	6	69	90	4,808	4,973	74	6	18,816	18,896	367	(3,208)	(2,841)	-	(2,841)
9075 Oberlin City Library	16,559	36	390	506	6,436	7,368	417	34	11,584	12,035	2,069	(2,022)	47	-	47
9076 Pratt Airport Authority	86,120	189	2,026	2,632	4,549	9,396	2,169	175	24,627	26,971	10,758	(4,805)	5,953	-	5,953
9078 The Legacy At Park View	-	-	-	-	57,508	57,508	-	-	1,275,127	1,275,127	-	(363,923)	(363,923)	-	(363,923)
9079 RWD 1 Elk Co	50,096	110	1,178	1,531	1,148	3,967	1,262	102	2,047	3,411	6,258	560	6,818	-	6,818
9080 Ottawa Recreation Commission	232,746	509	5,475	7,114	4,818	17,916	5,862	472	22,664	28,998	29,075	(1,817)	27,258	-	27,258
9081 Oberlin Housing Authority	35,940	79	845	1,098	2,733	4,755	905	73	14,130	15,108	4,490	(2,931)	1,559	-	1,559
9082 Fort Scott Housing Authority	213,966	468	5,034	6,540	14,073	26,115	5,389	434	11,938	17,761	26,729	7,430	34,159	-	34,159
9084 Goddard Public Library	27,808	61	654	850	13,023	14,588	700	56	18,225	18,981	3,474	(41)	3,433	-	3,433
9086 SE Kansas Area Agency on Aging	491,260	1,075	11,558	15,015	79,809	107,457	12,372	996	35,734	49,102	61,368	2,409	63,777	-	63,777
9087 Ulysses Housing Authority	39,741	87	935	1,215	4,617	6,854	1,001	81	999	2,081	4,964	637	5,601	-	5,601
9089 Lakin Recreation Commission	117,533	257	2,765	3,592	40,664	47,278	2,960	238	62,499	65,697	14,682	(8,123)	6,559	-	6,559
9090 City of Agra	18,697	41	440	571	-	1,052	471	38	3,624	4,133	2,336	(2,334)	2	-	2

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
9091 City of Chase	\$ 66,808	\$ 146	\$ 1,572	\$ 2,042	\$ 10,317	\$ 14,077	\$ 1,683	\$ 135	\$ 2,098	\$ 3,916	\$ 8,346	\$ (205)	\$ 8,141	\$ -	\$ 8,141
9092 Larned Recreation Comm	41,907	92	986	1,281	949	3,308	1,055	85	418	1,558	5,235	380	5,615	-	5,615
9093 City of Scammon	39,434	86	928	1,205	28,142	30,361	993	80	23,644	24,717	4,926	25	4,951	-	4,951
9095 Comanche County Hospital	1,870,061	4,093	43,997	57,156	77,924	183,170	47,096	3,790	21,200	72,086	233,608	58,643	292,251	-	292,251
9096 Rossville Community Library	59,346	130	1,396	1,814	9,269	12,609	1,495	120	1,021	2,636	7,414	3,381	10,795	-	10,795
9097 Edwards County Hospital	3,214,767	7,037	75,633	98,255	453,132	634,057	80,961	6,516	9,611	97,088	401,589	107,338	508,927	-	508,927
9098 Sublette Recreation Commission	78,700	172	1,852	2,405	22,788	27,217	1,982	160	28,005	30,147	9,831	(3,593)	6,238	-	6,238
9100 City of Weir	47,706	104	1,122	1,458	618	3,302	1,201	97	16,351	17,649	5,959	(5,193)	766	-	766
9101 Deerfield Recreation Commission	39,434	86	928	1,205	8,447	10,666	993	80	3,071	4,144	4,926	1,307	6,233	-	6,233
9102 Stanton County Cemetery Board	26,005	57	612	795	3,667	5,131	655	53	812	1,520	3,249	2,557	5,806	-	5,806
9103 SW Kansas Area Agency on Aging	529,213	1,158	12,451	16,175	555	30,339	13,328	1,073	115,772	130,173	66,109	(44,052)	22,057	-	22,057
9104 Jayhawk Area Agency on Aging	602,798	1,319	14,182	18,424	20,607	54,532	15,181	1,222	37,639	54,042	75,302	(24,561)	50,741	-	50,741
9105 NW Kansas Area Agency on Aging	557,062	1,219	13,106	17,026	5,459	36,810	14,029	1,129	12,363	27,521	69,588	(7,444)	62,144	-	62,144
9106 Post Rock Extension District 1	119,196	261	2,804	3,643	8,939	15,647	3,002	242	2,884	6,128	14,890	2,983	17,873	-	17,873
9108 City of Bronson	61,806	135	1,454	1,889	1,801	5,279	1,557	125	1,842	3,524	7,721	1,048	8,769	-	8,769
9109 City of Gridley	50,725	111	1,194	1,550	3,674	6,529	1,277	103	5,177	6,557	6,337	(729)	5,608	-	5,608
9110 City of Inman	290,206	635	6,828	8,870	13,251	29,584	7,309	588	1,661	9,558	36,253	7,122	43,375	-	43,375
9111 City of New Strawn	91,053	199	2,142	2,783	5,934	11,058	2,293	185	14,081	16,559	11,374	3,210	14,584	-	14,584
9113 City of Uniontown	66,585	146	1,566	2,035	5,737	9,484	1,677	135	1,405	3,217	8,318	3,840	12,158	-	12,158
9114 Erie City Public Library	17,020	37	400	520	-	957	429	34	2,911	3,374	2,126	(454)	1,672	-	1,672
9115 Oakley Public Library	62,393	137	1,468	1,907	4,072	7,584	1,571	126	148	1,845	7,794	2,836	10,630	-	10,630
9116 Oswego Public Library	17,914	39	422	548	1,790	2,799	451	36	139	626	2,238	567	2,805	-	2,805
9117 Stanton County Public Library	74,326	163	1,749	2,272	16,961	21,145	1,872	151	23,749	25,772	9,285	(3,541)	5,744	-	5,744
9121 Wichita County Extension Council	16,056	35	378	491	1,416	2,320	404	33	3,946	4,383	2,006	(592)	1,414	-	1,414
9122 Jewell County Conservation District	20,905	46	492	639	-	1,177	526	42	3,195	3,763	2,611	(2,811)	(200)	-	(200)
9123 Rooks County Conservation District	62,421	137	1,469	1,908	23,124	26,638	1,572	127	665	2,364	7,798	6,120	13,918	-	13,918
9124 Russell County Conservation District	33,020	72	777	1,009	1,625	3,483	832	67	1,570	2,469	4,125	38	4,163	-	4,163
9125 Saline County Conservation District	56,063	123	1,319	1,713	20,701	23,856	1,412	114	870	2,396	7,003	5,784	12,787	-	12,787
9126 Hugoton Recreation Commission	131,032	287	3,083	4,005	3,777	11,152	3,300	266	3,705	7,271	16,368	742	17,110	-	17,110
9127 Hospital Dist No 6 of Harper County	6,240,064	13,659	146,809	190,719	2,252,402	2,603,589	157,151	12,647	78,161	247,959	779,509	633,132	1,412,641	-	1,412,641
9128 Johnson County RWD 7	324,498	710	7,635	9,918	37,913	56,176	8,172	658	5,253	14,083	40,536	10,696	51,232	-	51,232
9129 Jetmore Housing Authority	27,235	60	641	832	163	1,696	686	55	1,082	1,823	3,402	(371)	3,031	-	3,031
9130 Stanton County Health Care Facility	3,842,997	8,412	90,414	117,456	565,909	782,191	96,783	7,789	135,239	239,811	480,068	255,666	735,734	-	735,734
9131 City of Palco	41,222	90	970	1,260	4,049	6,369	1,038	84	20,939	22,061	5,150	(4,324)	826	-	826

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
9132 Western Kansas Groundwater Management	\$ 111,203	\$ 243	\$ 2,616	\$ 3,399	\$ -	\$ 6,258	\$ 2,801	\$ 225	\$ 26,841	\$ 29,867	\$ 13,891	\$ (17,057)	\$ (3,166)	\$ -	\$ (3,166)
9134 Tri-Ko Inc	2,971,275	6,504	69,905	90,813	40,980	208,202	74,829	6,022	145,679	226,530	371,172	(24,664)	346,508	-	346,508
9135 Mary Cotton Public Library	34,250	75	806	1,047	933	2,861	863	69	4,834	5,766	4,278	(10)	4,268	-	4,268
9136 City of Harveyville	44,730	98	1,052	1,367	5,440	7,957	1,126	91	3,774	4,991	5,588	453	6,041	-	6,041
9137 SE Kansas Regional Juvenile Detention Center	340,973	746	8,023	10,421	15,350	34,540	8,587	691	94,784	104,062	42,594	(7,221)	35,373	-	35,373
9138 City of Greenleaf	41,013	90	965	1,254	2,444	4,753	1,033	83	531	1,647	5,123	1,427	6,550	-	6,550
9139 Kansas Guardianship Program	323,072	707	7,601	9,874	2,726	20,908	8,136	655	14,833	23,624	40,358	(2,547)	37,811	-	37,811
9140 City of Pleasanton	405,336	887	9,536	12,389	81,084	103,896	10,208	822	5,163	16,193	50,635	16,459	67,094	-	67,094
9141 City of Winchester	61,638	135	1,450	1,884	425	3,894	1,552	125	16,073	17,750	7,700	(3,559)	4,141	-	4,141
9142 Wakarusa Township	250,912	549	5,903	7,669	15,979	30,100	6,319	509	11,220	18,048	31,344	2,649	33,993	-	33,993
9144 N C Kansas Reg Juvenile Deten Facility	730,602	1,599	17,189	22,330	197,491	238,609	18,400	1,481	36,005	55,886	91,267	51,651	142,918	-	142,918
9145 Developmental Services of NW Kansas Inc	6,210,006	13,593	146,103	189,800	53,438	402,934	156,394	12,587	322,873	491,854	775,755	(246,444)	529,311	-	529,311
9146 Futures Unlimited Inc	2,381,863	5,214	56,038	72,798	178,778	312,828	59,985	4,828	133,356	198,169	297,543	(3,947)	293,596	-	293,596
9147 C O F Training Services Inc	3,722,656	8,149	87,583	113,778	293,330	502,840	93,752	7,545	26,804	128,101	465,035	89,194	554,229	-	554,229
9148 NW Local Environmental Protection Group	51,312	112	1,207	1,568	8,485	11,372	1,292	104	13,404	14,800	6,410	(2,917)	3,493	-	3,493
9149 Big Lakes Developmental Center Inc	3,320,143	7,268	78,113	101,476	259,506	446,363	83,615	6,729	185,732	276,076	414,753	(17,851)	396,902	-	396,902
9150 Multi Community Diversified Service Inc	2,889,193	6,324	67,974	88,304	179,136	341,738	72,762	5,856	70,745	149,363	360,918	(38,324)	322,594	-	322,594
9151 High Plains Mental Health Center	4,143,628	9,070	97,487	126,644	197,729	430,930	104,354	8,398	235,990	348,742	517,622	(20,892)	496,730	-	496,730
9152 Arrowhead West Inc	4,893,095	10,711	115,119	149,551	128,765	404,146	123,229	9,917	75,988	209,134	611,246	34,451	645,697	-	645,697
9153 Barton County Extension Council	-	-	-	-	227	227	-	-	16,949	16,949	-	(3,622)	(3,622)	-	(3,622)
9154 NE Kansas Area Agency on Aging Inc	210,500	461	4,953	6,434	5,415	17,263	5,301	427	20,996	26,724	26,296	(20,607)	5,689	-	5,689
9155 City of Onaga	208,278	456	4,900	6,366	11,094	22,816	5,245	422	5,221	10,888	26,018	10,989	37,007	-	37,007
9156 Central Rush County Ems	27,402	60	645	838	2,781	4,324	690	56	9,022	9,768	3,423	(1,193)	2,230	-	2,230
9157 Tri-Valley Developmental Service Inc	2,307,607	5,051	54,291	70,529	5,454	135,325	58,115	4,677	214,327	277,119	288,266	(99,288)	188,978	-	188,978
9158 Wyandotte County Fair Association Inc	-	-	-	-	-	-	-	-	3,039	3,039	-	(5,838)	(5,838)	-	(5,838)
9159 Sunflower Extension District 6	68,541	150	1,612	2,095	4,630	8,487	1,726	139	8,689	10,554	8,562	(2,519)	6,043	-	6,043
9160 Goodland Housing Authority	95,860	210	2,255	2,930	8,987	14,382	2,414	194	16,826	19,434	11,975	(3,513)	8,462	-	8,462
9161 Medicine Lodge Township	72,370	158	1,703	2,212	4,357	8,430	1,823	147	1,891	3,861	9,040	(619)	8,421	-	8,421
9162 NW Kansas Groundwater Mgt Dist 4	211,255	462	4,970	6,457	7,668	19,557	5,320	428	11,479	17,227	26,390	(1,656)	24,734	-	24,734
9163 Coldwater-Wilmore Regional Library	21,631	47	509	661	99	1,316	545	44	4,067	4,656	2,702	(850)	1,852	-	1,852
9164 Twin Valley Developmental Services Inc	1,975,116	4,323	46,468	60,367	187,286	298,444	49,742	4,003	56,146	109,891	246,732	8,117	254,849	-	254,849
9166 Scott County Extension Council	19,088	42	449	583	3,688	4,762	481	39	5,912	6,432	2,384	(1,482)	902	-	902
9169 Housing Authority City of Iola	208,712	457	4,910	6,379	4,754	16,500	5,256	423	24,446	30,125	26,072	(7,725)	18,347	-	18,347
9170 Plumb Township Wabaunsee Co	17,747	39	418	542	739	1,738	447	36	1,580	2,063	2,217	(157)	2,060	-	2,060

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
9171 Training & Evaluation Center Hutchinson	\$ 2,750,406	\$ 6,020	\$ 64,709	\$ 84,062	\$ 178,977	\$ 333,768	\$ 69,267	\$ 5,575	\$ 156,025	\$ 230,867	\$ 343,581	\$ (31,821)	\$ 311,760	\$ -	\$ 311,760
9172 Nemaha County Training Center Inc	882,105	1,931	20,754	26,960	2,610	52,255	22,215	1,788	117,286	141,289	110,193	(41,442)	68,751	-	68,751
9173 Sheltered Living Inc	3,064,004	6,707	72,087	93,647	228,857	401,298	77,164	6,210	69,734	153,108	382,756	5,122	387,878	-	387,878
9174 Starkey Inc	8,511,493	18,631	200,249	260,142	276,911	755,933	214,355	17,251	225,628	457,234	1,063,257	56,949	1,120,206	-	1,120,206
9175 Community Living Opportunities Inc	1,328,608	2,908	31,258	40,607	-	74,773	33,460	2,693	1,982,035	2,018,188	165,970	(853,949)	(687,979)	-	(687,979)
9176 City of Grainfield	23,029	50	542	704	1,402	2,698	580	47	2,216	2,843	2,877	(156)	2,721	-	2,721
9177 City of Cunningham	57,292	125	1,347	1,751	5,577	8,800	1,443	116	11,308	12,867	7,157	(4,292)	2,865	-	2,865
9178 City of Greeley	31,245	68	735	955	893	2,651	787	63	2,277	3,127	3,903	(612)	3,291	-	3,291
9179 Halstead Public Library	-	-	-	-	135	135	-	-	18,113	18,113	-	(4,529)	(4,529)	-	(4,529)
9181 Colby Recreation Dept	27,402	60	645	838	-	1,543	690	56	16,569	17,315	3,423	(4,724)	(1,301)	-	(1,301)
9182 City of Whitewater	98,235	215	2,311	3,002	11,100	16,628	2,474	199	13,612	16,285	12,272	(4,239)	8,033	-	8,033
9183 Walnut Creek Extension Dist 2	87,364	191	2,055	2,670	3,171	8,087	2,200	177	1,732	4,109	10,913	1,533	12,446	-	12,446
9184 SC Kansas Area Agency on Aging	275,157	602	6,473	8,410	12,631	28,116	6,930	558	8,158	15,646	34,373	4,477	38,850	-	38,850
9185 Rice County Council on Aging	184,299	403	4,336	5,633	17,258	27,630	4,641	374	10,244	15,259	23,023	2,594	25,617	-	25,617
9186 Kingman County Council on Aging	112,964	247	2,657	3,453	6,872	13,229	2,845	229	13,095	16,169	14,111	(4,937)	9,174	-	9,174
9187 City of Norcatur	19,284	42	453	589	5,725	6,809	486	39	91	616	2,409	1,900	4,309	-	4,309
9188 Beloit Housing Authority	35,591	78	837	1,088	6,698	8,701	896	72	28,106	29,074	4,446	(2,417)	2,029	-	2,029
9189 Republic County Historical Society	-	-	-	-	-	-	-	-	984	984	-	(2,477)	(2,477)	-	(2,477)
9190 Sherman County Conservation District	34,292	75	807	1,048	2,073	4,003	864	70	786	1,720	4,284	94	4,378	-	4,378
9191 Jackson County Conservation District	74,815	164	1,760	2,287	18,226	22,437	1,884	152	-	2,036	9,346	5,590	14,936	-	14,936
9192 Johnson County Extension Council	121,697	266	2,863	3,720	7,769	14,618	3,065	247	7,885	11,197	15,202	(11,080)	4,122	-	4,122
9193 Yates Center Public Library	23,755	52	559	726	1,173	2,510	598	48	-	646	2,968	480	3,448	-	3,448
9194 Overbrook Public Library	31,986	70	753	978	4,954	6,755	806	65	693	1,564	3,996	1,696	5,692	-	5,692
9195 Franklin County RWD 6	131,619	288	3,096	4,023	12,169	19,576	3,315	267	7,465	11,047	16,442	1,736	18,178	-	18,178
9196 Public Wholesale Water Supply 11	174,839	383	4,114	5,344	24,262	34,103	4,403	354	5,343	10,100	21,841	5,910	27,751	-	27,751
9197 Public Wholesale Water Supply 12	125,260	274	2,947	3,828	26,229	33,278	3,155	254	31,242	34,651	15,648	1,797	17,445	-	17,445
9198 Pawnee Mental Health Services Inc	5,438,783	11,905	127,957	166,229	161,778	467,869	136,971	11,023	264,804	412,798	679,413	(168,248)	511,165	-	511,165
9199 Topeka Association for Retarded Citizens	2,458,355	5,381	57,837	75,136	24,814	163,168	61,912	4,983	101,905	168,800	307,098	(111,496)	195,602	-	195,602
9200 North Central Regional Planning Commission	666,854	1,460	15,689	20,381	48,822	86,352	16,794	1,352	-	18,146	83,303	14,094	97,397	-	97,397
9201 Coffeyville Regional Medical Center Inc	14,183,022	31,046	333,683	433,485	1,308,124	2,106,338	357,188	28,746	426,836	812,770	1,771,745	397,964	2,169,709	-	2,169,709
9202 Kansas Public Telecommunications	770,637	1,687	18,131	23,553	86,768	130,139	19,408	1,562	42,065	63,035	96,268	(11,329)	84,939	-	84,939
9204 Elk County Council on Aging	49,299	108	1,160	1,507	5,598	8,373	1,242	100	26,739	28,081	6,158	(5,364)	794	-	794
9205 City of La Harpe	74,648	163	1,756	2,282	14,045	18,246	1,880	151	24,484	26,515	9,325	(405)	8,920	-	8,920
9206 City of Offerle	27,165	59	640	830	1,920	3,449	684	55	3,973	4,712	3,393	(1,156)	2,237	-	2,237

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
9207 Wabaunsee County Extension Council	\$ 27,542	\$ 60	\$ 648	\$ 842	\$ 4,059	\$ 5,609	\$ 694	\$ 56	\$ 867	\$ 1,617	\$ 3,441	\$ 1,358	\$ 4,799	\$ -	\$ 4,799
9208 Cowley County Council on Aging	136,859	300	3,219	4,183	18,752	26,454	3,447	277	12,435	16,159	17,096	5,802	22,898	-	22,898
9209 McPherson County Council on Aging	60,884	133	1,432	1,861	91	3,517	1,533	123	4,297	5,953	7,606	(796)	6,810	-	6,810
9210 Center Twp Reno County	23,113	51	544	706	1,076	2,377	582	47	3,463	4,092	2,887	(534)	2,353	-	2,353
9211 RWD 5 Anderson Co	63,469	139	1,493	1,940	8,249	11,821	1,598	129	126	1,853	7,929	2,920	10,849	-	10,849
9212 RWD 3 Cowley Co	70,469	154	1,658	2,154	7,481	11,447	1,775	143	2,223	4,141	8,803	6,764	15,567	-	15,567
9213 RWD 6 Crawford Co	46,463	102	1,093	1,420	2,452	5,067	1,170	94	-	1,264	5,804	1,110	6,914	-	6,914
9214 RWD 1 Woodson Co	104,803	229	2,466	3,203	11,723	17,621	2,639	212	6,443	9,294	13,092	604	13,696	-	13,696
9215 Kansas Bostwick Irrigation District 2	386,849	847	9,101	11,823	15,889	37,660	9,742	784	40,092	50,618	48,325	(6,943)	41,382	-	41,382
9216 Greeley County Library	38,498	84	905	1,177	1,039	3,205	970	78	1,295	2,343	4,809	2,642	7,451	-	7,451
9217 Haskell Township Library	40,608	89	955	1,241	1,802	4,087	1,023	82	345	1,450	5,073	1,084	6,157	-	6,157
9218 City of Kensington	54,539	119	1,283	1,667	7,967	11,036	1,374	111	3,545	5,030	6,813	2,241	9,054	-	9,054
9219 City of Mound Valley	35,437	78	834	1,083	5,682	7,677	892	72	6,202	7,166	4,427	168	4,595	-	4,595
9220 Kanwaka Township	87,517	192	2,059	2,675	4,741	9,667	2,204	177	333	2,714	10,933	861	11,794	-	11,794
9221 Lincoln Township Dickinson County	22,679	50	534	693	2,936	4,213	571	46	388	1,005	2,833	3,487	6,320	-	6,320
9222 Doniphan Co Conservation District	31,427	69	739	961	3,658	5,427	791	64	1,305	2,160	3,926	488	4,414	-	4,414
9224 Gove County Medical Center	4,617,729	10,108	108,641	141,135	224,765	484,649	116,294	9,359	62,961	188,614	576,847	(16,637)	560,210	-	560,210
9225 Bird City Housing Authority	31,329	69	737	958	7,373	9,137	789	63	4,107	4,959	3,914	626	4,540	-	4,540
9226 Scott Recreation Commission	65,187	143	1,534	1,992	6,309	9,978	1,642	132	6,690	8,464	8,143	1,568	9,711	-	9,711
9227 Labette Center for Mental Health Service	1,408,831	3,084	33,145	43,059	29,654	108,942	35,480	2,855	98,056	136,391	175,991	2,099	178,090	-	178,090
9228 Cheney Recreation Commission	41,292	90	972	1,262	1,664	3,988	1,040	84	494	1,618	5,158	839	5,997	-	5,997
9229 Douglass Public Library	21,939	48	516	671	477	1,712	553	44	466	1,063	2,741	275	3,016	-	3,016
9230 Reno Township	98,948	217	2,328	3,024	34,780	40,349	2,492	201	10,474	13,167	12,361	9,562	21,923	-	21,923
9231 City of Richmond	65,635	144	1,544	2,006	8,763	12,457	1,653	133	26,596	28,382	8,199	(4,563)	3,636	-	3,636
9233 Iroquois Center for Human Development	903,555	1,978	21,258	27,616	95,938	146,790	22,755	1,831	63,739	88,325	112,872	(1,198)	111,674	-	111,674
9234 Bert Nash Community Mental Health	5,746,065	12,578	135,188	175,621	495,150	818,537	144,710	11,646	174,973	331,329	717,799	103,347	821,146	-	821,146
9235 City of Elwood	303,356	664	7,137	9,272	29,592	46,665	7,640	615	4,043	12,298	37,895	5,059	42,954	-	42,954
9236 City of Elk City	55,490	121	1,306	1,696	8,372	11,495	1,397	112	4,091	5,600	6,932	483	7,415	-	7,415
9237 Park Township	26,340	58	619	805	20,337	21,819	663	53	16,382	17,098	3,290	702	3,992	-	3,992
9238 Unified Government of Wyandotte County	50,325,973	110,161	1,184,015	1,538,145	783,661	3,615,982	1,267,419	102,002	978,825	2,348,246	6,286,726	(336,556)	5,950,170	40,337	5,990,507
9239 Creative Community Living Inc	-	-	-	-	-	-	-	-	529,288	529,288	-	(761,637)	(761,637)	-	(761,637)
9240 Flint Hills Community Health Center Inc	3,801,300	8,321	89,432	116,182	367,161	581,096	95,733	7,705	455,531	558,969	474,859	207,207	682,066	-	682,066
9242 University of Kansas Hospital Authority	27,100,150	59,321	637,583	828,279	233,154	1,758,337	682,495	54,927	4,660,819	5,398,241	3,385,354	(2,476,340)	909,014	-	909,014
9243 St Francis Housing Authority	16,475	36	388	504	633	1,561	415	33	336	784	2,058	641	2,699	-	2,699

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
9244 Horton Housing Authority	\$ 88,062	\$ 193	\$ 2,072	\$ 2,692	\$ 4,032	\$ 8,989	\$ 2,218	\$ 178	\$ 2,017	\$ 4,413	\$ 11,001	\$ 1,334	\$ 12,335	\$ -	\$ 12,335
9245 Lawrence Housing Authority	1,435,367	3,142	33,770	43,870	7,475	88,257	36,149	2,909	98,585	137,643	179,306	(60,989)	118,317	-	118,317
9246 Lincoln Housing Authority	54,553	119	1,283	1,667	2,396	5,465	1,374	111	4,544	6,029	6,815	(352)	6,463	-	6,463
9247 City of Burden	72,496	159	1,706	2,216	4,726	8,807	1,826	147	12,842	14,815	9,056	(109)	8,947	-	8,947
9248 City of Longton	49,481	108	1,164	1,512	1,260	4,044	1,246	100	3,159	4,505	6,181	(737)	5,444	-	5,444
9249 City of Westmoreland	116,736	256	2,747	3,568	11,514	18,085	2,940	237	3,456	6,633	14,583	2,995	17,578	-	17,578
9250 Consolidated RWD 2	163,185	357	3,840	4,988	11,247	20,432	4,110	331	33,052	37,493	20,385	(4,046)	16,339	-	16,339
9251 Towanda Township	36,318	79	855	1,110	1,777	3,821	915	74	6,696	7,685	4,537	(1,056)	3,481	-	3,481
9253 City of Herndon	26,494	58	623	810	5,205	6,696	667	54	11,574	12,295	3,310	(277)	3,033	-	3,033
9254 Housing Authority of City of Galena	46,309	101	1,090	1,415	9,615	12,221	1,166	94	13,338	14,598	5,785	(1,495)	4,290	-	4,290
9255 Atchison Housing Authority	303,160	664	7,132	9,266	10,624	27,686	7,635	614	1,116	9,365	37,871	2,497	40,368	-	40,368
9256 Jetmore Public Library	19,647	43	462	600	953	2,058	495	40	940	1,475	2,454	734	3,188	-	3,188
9257 Hays Housing Authority	39,126	86	921	1,196	2,131	4,334	985	79	3,383	4,447	4,888	394	5,282	-	5,282
9258 Housing Authority of City of Belleville	56,943	125	1,339	1,740	5,378	8,582	1,434	115	9,978	11,527	7,113	(2,813)	4,300	-	4,300
9259 Sharon Springs Housing Authority	16,251	36	382	497	7,691	8,606	409	33	4,411	4,853	2,030	300	2,330	-	2,330
9260 Haysville Community Library	154,144	337	3,627	4,711	22,949	31,624	3,882	312	14,515	18,709	19,256	(321)	18,935	-	18,935
9261 Hamilton County Library	74,578	163	1,755	2,279	2,563	6,760	1,878	151	7,362	9,391	9,316	(88)	9,228	-	9,228
9262 Ellis Public Library	22,903	50	539	700	-	1,289	577	46	806	1,429	2,861	(315)	2,546	-	2,546
9263 Bucklin Public Library	23,993	53	564	733	1,746	3,096	604	49	475	1,128	2,997	1,317	4,314	-	4,314
9264 Elkhart Cemetery District	23,210	51	546	709	-	1,306	585	47	4,800	5,432	2,899	(2,872)	27	-	27
9265 Ellis Recreation Commission	44,632	98	1,050	1,364	6,569	9,081	1,124	90	1,069	2,283	5,575	1,883	7,458	-	7,458
9266 Clay County Conservation District	29,974	66	705	916	5,741	7,428	755	61	10,267	11,083	3,744	(179)	3,565	-	3,565
9267 City of Linn Valley	107,123	234	2,521	3,274	11,347	17,376	2,698	217	15,417	18,332	13,382	5,564	18,946	-	18,946
9268 City of Blue Mound	55,126	121	1,297	1,685	6,061	9,164	1,388	112	6,496	7,996	6,886	(2,287)	4,599	-	4,599
9269 Kansas Workers Risk Cooperative for Counties	502,579	1,100	11,825	15,361	157,071	185,357	12,657	1,019	10,819	24,495	62,782	37,759	100,541	-	100,541
9270 Manhattan Housing Authority	302,880	663	7,126	9,257	-	17,046	7,628	614	48,490	56,732	37,836	(28,370)	9,466	-	9,466
9271 Norton Housing Authority	80,139	175	1,885	2,449	6,282	10,791	2,018	162	82	2,262	10,011	3,861	13,872	-	13,872
9272 Topeka Housing Authority	1,657,270	3,628	38,990	50,652	71,032	164,302	41,737	3,359	57,132	102,228	207,026	(62,409)	144,617	-	144,617
9275 City of Linwood	47,944	105	1,128	1,465	4,100	6,798	1,207	97	11,725	13,029	5,989	103	6,092	-	6,092
9276 Lindsborg Community Library	20,975	46	494	641	1,851	3,032	528	43	1,275	1,846	2,620	847	3,467	-	3,467
9277 City of North Newton	392,871	860	9,243	12,008	63,955	86,066	9,894	796	175	10,865	49,078	28,018	77,096	-	77,096
9278 City of Arcadia	71,238	156	1,676	2,177	16,003	20,012	1,794	144	13,405	15,343	8,899	(982)	7,917	-	7,917
9279 Four County Mental Health Center Inc	6,831,292	14,953	160,719	208,789	290,727	675,188	172,041	13,846	752,675	938,562	853,366	153,370	1,006,736	-	1,006,736
9280 Disability Planning Organization of Kansas Inc	288,404	631	6,785	8,815	85,207	101,438	7,263	585	5,953	13,801	36,027	20,453	56,480	-	56,480

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
9281 OCCK Inc	\$ 6,360,294	\$ 13,922	\$ 149,638	\$ 194,394	\$ 477,320	\$ 835,274	\$ 160,179	\$ 12,891	\$ 197,673	\$ 370,743	\$ 794,529	\$ (60,099)	\$ 734,430	\$ -	\$ 734,430
9282 Housing Authority of Kansas City Kansas	3,748,353	8,205	88,187	114,563	-	210,955	94,399	7,597	315,415	417,411	468,245	(154,813)	313,432	-	313,432
9283 Hoisington Recreation Commission	33,048	72	777	1,010	2,293	4,152	832	67	1,004	1,903	4,128	121	4,249	-	4,249
9284 Cottonwood Inc	5,437,008	11,901	127,916	166,175	197,350	503,342	136,927	11,020	161,224	309,171	679,192	4,498	683,690	-	683,690
9285 Johnson Co Fire Dist No 2	46,421	102	1,092	1,419	48,213	50,826	1,169	94	1,584,470	1,585,733	5,799	(382,550)	(376,751)	53,765	(322,986)
9286 Oskaloosa Public Library	22,889	50	539	700	1,147	2,436	576	46	1,581	2,203	2,859	(111)	2,748	-	2,748
9287 Basehor Community Library	249,878	547	5,879	7,637	5,614	19,677	6,293	506	10,361	17,160	31,215	2,387	33,602	-	33,602
9288 City of Gypsum	66,766	146	1,570	2,041	5,785	9,542	1,681	135	-	1,816	8,340	4,557	12,897	-	12,897
9289 Greenleaf Housing Authority	15,651	34	369	478	2,506	3,387	394	32	3,755	4,181	1,955	657	2,612	-	2,612
9292 Spring Hill Recreation Commission	197,588	433	4,648	6,039	28,658	39,778	4,976	400	-	5,376	24,683	11,231	35,914	-	35,914
9293 RWD 4 Franklin Co	38,623	85	908	1,180	16,666	18,839	973	78	21,546	22,597	4,825	(4,581)	244	-	244
9294 Mulvane Public Library	140,506	308	3,306	4,294	45,212	53,120	3,539	285	206	4,030	17,552	16,398	33,950	-	33,950
9295 City of Prescott	43,822	96	1,031	1,339	2,240	4,706	1,104	89	4,369	5,562	5,474	776	6,250	-	6,250
9296 Anderson County Extension Council	-	-	-	-	-	-	-	-	5,251	5,251	-	(4,486)	(4,486)	-	(4,486)
9297 Thomas Co Economic Development Alliance	47,944	105	1,128	1,465	4,578	7,276	1,207	97	4,055	5,359	5,989	(430)	5,559	-	5,559
9298 Housing Authority of City of Holton	53,324	117	1,255	1,630	2,771	5,773	1,343	108	2,518	3,969	6,661	614	7,275	-	7,275
9299 City of Bentley	82,221	180	1,934	2,513	14,416	19,043	2,071	167	11,908	14,146	10,271	(698)	9,573	-	9,573
9301 The Center for Counseling & Consultation	1,852,552	4,055	43,585	56,621	10,357	114,618	46,655	3,755	319,669	370,079	231,421	(72,362)	159,059	-	159,059
9306 River Valley Extension District 4	200,872	440	4,726	6,139	13,129	24,434	5,059	407	2,098	7,564	25,093	2,850	27,943	-	27,943
9307 Public Wholesale Water Supply District 13	144,572	316	3,402	4,419	7,606	15,743	3,641	293	7,276	11,210	18,060	4,083	22,143	-	22,143
9308 Linn County Library District 1	17,816	39	420	545	617	1,621	449	36	151	636	2,226	195	2,421	-	2,421
9309 Pleasanton Housing Authority	53,505	117	1,259	1,635	7,668	10,679	1,347	108	2,400	3,855	6,684	(497)	6,187	-	6,187
9310 Public Housing Agency of S Hutchinson	141,121	309	3,320	4,313	15,230	23,172	3,554	286	13,445	17,285	17,629	(469)	17,160	-	17,160
9311 Housing Authority of the City of Solomon	25,502	56	600	779	2,111	3,546	642	52	293	987	3,186	1,308	4,494	-	4,494
9313 USD 350 Recreation Commission	19,479	43	458	595	379	1,475	491	39	8,717	9,247	2,433	(2,068)	365	-	365
9314 Wellington Housing Authority	125,456	275	2,952	3,834	2,745	9,806	3,160	254	6,600	10,014	15,672	(446)	15,226	-	15,226
9317 Nippawalla Township	15,511	34	365	474	5,467	6,340	391	31	7,799	8,221	1,938	(1,319)	619	3,175	3,794
9318 Linn County Library District # 5	38,274	84	900	1,170	9,143	11,297	964	78	7,405	8,447	4,781	(1,477)	3,304	-	3,304
9320 City of Vermillion	25,460	56	599	778	-	1,433	641	52	1,488	2,181	3,180	(438)	2,742	338	3,080
9321 Public Wholesale Water Supply District # 20	109,582	240	2,578	3,349	8,448	14,615	2,760	222	8,565	11,547	13,689	(2,280)	11,409	-	11,409
9322 Thomas County Historical Society	90,424	198	2,128	2,764	16,970	22,060	2,277	183	27,080	29,540	11,296	2,261	13,557	-	13,557
9323 Phillips-Rooks Extension Dist # 5	49,872	109	1,173	1,524	6,998	9,804	1,256	101	4,789	6,146	6,230	2,257	8,487	-	8,487
9329 Jefferson County Rural Water Dist No 13	113,355	248	2,667	3,465	14,592	20,972	2,855	230	13,708	16,793	14,160	(505)	13,655	-	13,655
9330 Rose Hill Recreation Commission	97,117	213	2,284	2,968	6,218	11,683	2,446	197	9,370	12,013	12,132	(485)	11,647	-	11,647

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
9339 Coffey County Conservation District	\$ 31,036	\$ 68	\$ 730	\$ 949	\$ 1,496	\$ 3,243	\$ 782	\$ 63	\$ 433	\$ 1,278	\$ 3,877	\$ 440	\$ 4,317	\$ -	\$ 4,317
9341 Meadowlark Extension District	160,069	350	3,766	4,892	16,898	25,906	4,031	324	14,088	18,443	19,996	5,114	25,110	-	25,110
9342 Park City Public Library	71,126	156	1,673	2,174	18,147	22,150	1,791	144	192	2,127	8,885	6,029	14,914	-	14,914
9347 Auburn Township	69,268	152	1,630	2,117	13,677	17,576	1,744	140	2,189	4,073	8,653	12,225	20,878	-	20,878
9350 The Housing Authority of the City of Paola	154,717	339	3,640	4,729	11,137	19,845	3,896	314	-	4,210	19,327	4,770	24,097	-	24,097
9351 The Housing Authority of the City of Phillipsburg	65,411	143	1,539	1,999	5,832	9,513	1,647	133	3,664	5,444	8,171	(75)	8,096	-	8,096
9353 Equus Beds Groundwater Mgmt Dist # 2	157,819	345	3,713	4,824	13,618	22,500	3,975	320	19,718	24,013	19,715	949	20,664	-	20,664
9354 Americus Township Library	13,289	29	313	406	720	1,468	335	27	18	380	1,660	361	2,021	-	2,021
9360 Southeast Kansasworks Inc	835,936	1,830	19,667	25,549	240,838	287,884	21,052	1,694	-	22,746	104,425	121,688	226,113	-	226,113
9362 Kansas Power Pool	673,645	1,475	15,849	20,589	103,422	141,335	16,965	1,365	21,858	40,188	84,152	52,180	136,332	-	136,332
9363 Osborne Housing Authority	54,022	118	1,271	1,651	4,105	7,145	1,361	109	1,925	3,395	6,748	721	7,469	-	7,469
9365 Newton Housing Authority	180,568	395	4,248	5,519	-	10,162	4,547	366	18,549	23,462	22,557	(7,401)	15,156	-	15,156
9366 Lincoln Carnegie Library	24,230	53	570	741	2,834	4,198	610	49	630	1,289	3,027	1,795	4,822	-	4,822
9367 City of St George	189,651	415	4,462	5,796	39,196	49,869	4,776	384	2,320	7,480	23,691	13,634	37,325	-	37,325
9370 Ashland Library	24,119	53	567	737	4,289	5,646	607	49	188	844	3,013	1,717	4,730	-	4,730
9372 City of Otis	47,455	104	1,116	1,450	6,209	8,879	1,195	96	3,157	4,448	5,928	(724)	5,204	-	5,204
9375 City of Chanute Housing Authority	171,038	374	4,024	5,228	1,455	11,081	4,307	347	11,553	16,207	21,366	(5,427)	15,939	-	15,939
9380 Baldwin City Recreation Commission	87,196	191	2,051	2,665	67,320	72,227	2,196	177	-	2,373	10,893	16,420	27,313	-	27,313
9381 Barton County Conservation District	10,508	23	247	321	8,113	8,704	265	21	-	286	1,313	1,979	3,292	-	3,292
9382 Coffey County Housing Authority	56,426	124	1,327	1,725	2,564	5,740	1,421	114	937	2,472	7,049	(82)	6,967	-	6,967
9383 Parsons Housing Authority	129,816	284	3,054	3,968	17,327	24,633	3,269	263	15,609	19,141	16,217	(2,365)	13,852	-	13,852
9387 Hoxie Housing Authority	20,192	44	475	617	4,583	5,719	509	41	16,996	17,546	2,522	(955)	1,567	-	1,567
9403 Strong City Housing Authority	21,464	47	505	656	1,360	2,568	541	44	6,431	7,016	2,681	(2,581)	100	-	100
9404 Public Wholesale Water Supply District # 23	184,998	405	4,352	5,654	8,802	19,213	4,659	375	3,566	8,600	23,110	3,768	26,878	-	26,878
9406 Stockton Recreation Commission	27,207	60	640	832	1,149	2,681	685	55	3,470	4,210	3,399	(727)	2,672	113	2,785
9407 Unified Greeley County	1,067,998	2,338	25,127	32,642	10,072	70,179	26,897	2,165	40,328	69,390	133,414	(1,670)	131,744	-	131,744
9408 Great Plains Development Authority	241,690	529	5,686	7,387	7,351	20,953	6,087	490	135,680	142,257	30,192	(23,539)	6,653	-	6,653
9411 Horsethief Reservoir	70,469	154	1,658	2,154	12,339	16,305	1,775	143	8,529	10,447	8,803	2,502	11,305	-	11,305
9412 City of Fontana	9,306	20	219	284	1,133	1,656	234	19	6,731	6,984	1,163	(2,688)	(1,525)	-	(1,525)
9414 Valley Township	-	-	-	-	923	923	-	-	6,799	6,799	-	(5,031)	(5,031)	13,992	8,961
9418 Garden City Housing Authority	128,432	281	3,022	3,925	5,335	12,563	3,234	260	9,837	13,331	16,044	(1,382)	14,662	-	14,662
9424 Rural Water District # 5	307,017	672	7,223	9,384	74,498	91,777	7,732	622	15,053	23,407	38,353	10,803	49,156	-	49,156
9425 Oaklawn Improvement District	87,224	191	2,052	2,666	6,727	11,636	2,197	177	14,858	17,232	10,896	(1,490)	9,406	-	9,406

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/19 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
9427 Twin Creeks Extension District # 9	\$ 55,769	\$ 122	\$ 1,312	\$ 1,705	\$ 3,343	\$ 6,482	\$ 1,405	\$ 113	\$ 3,232	\$ 4,750	\$ 6,967	\$ (534)	\$ 6,433	\$ -	\$ 6,433
9432 Graves Memorial Public Library	11,850	26	279	362	926	1,593	298	24	1,264	1,586	1,480	(115)	1,365	-	1,365
9434 Pottawatomie Co RWD # 4	56,007	123	1,318	1,712	7,818	10,971	1,410	114	12,915	14,439	6,996	1,513	8,509	-	8,509
9436 Neodesha Housing Authority	100,597	220	2,367	3,075	30,389	36,051	2,533	204	-	2,737	12,567	18,627	31,194	-	31,194
9438 Palmyra Township	-	-	-	-	6,404	6,404	-	-	13,411	13,411	-	121	121	-	121
9443 Minneha Township	70,525	154	1,659	2,156	3,100	7,069	1,776	143	1,523	3,442	8,810	697	9,507	-	9,507
9447 Golden Prairie Extension District 12	118,749	260	2,794	3,629	21,741	28,424	2,991	241	12,656	15,888	14,834	6,693	21,527	-	21,527
9448 Frontier Extension District # 11	137,418	301	3,233	4,200	14,855	22,589	3,461	279	9,494	13,234	17,166	7,111	24,277	-	24,277
9449 Southwind Extension District # 10	99,381	218	2,338	3,037	15,350	20,943	2,503	201	-	2,704	12,415	6,011	18,426	-	18,426
9451 Montgomery Co RWD # 12	21,044	46	495	643	921	2,105	530	43	22	595	2,629	1,029	3,658	-	3,658
9455 Coffey County Fire District # 1	75,919	166	1,786	2,320	4,291	8,563	1,912	154	1,069	3,135	9,484	795	10,279	-	10,279
9460 Liberal Housing Authority	140,827	308	3,313	4,304	13,181	21,106	3,547	285	24,121	27,953	17,592	(15,289)	2,303	-	2,303
9463 City of Benton	234,186	513	5,510	7,158	162,990	176,171	5,898	475	-	6,373	29,254	44,136	73,390	-	73,390
9468 Salt Creek Township	26,313	58	619	804	-	1,481	663	53	941	1,657	3,287	222	3,509	-	3,509
9480 Clay Center Housing Authority	141,638	310	3,332	4,329	6,475	14,446	3,567	287	526	4,380	17,693	11,142	28,835	-	28,835
9482 RWD # 1 Washington	124,129	272	2,920	3,794	3,996	10,982	3,126	252	2,682	6,060	15,506	9,503	25,009	-	25,009
9484 Lakin Comanche Cemetery District	58,508	128	1,377	1,788	2,454	5,747	1,473	119	442	2,034	7,309	6,485	13,794	-	13,794
9486 Chisholm Creek Utility Authority	182,720	400	4,299	5,585	9,797	20,081	4,602	370	5,553	10,525	22,825	15,045	37,870	-	37,870
9490 City of Atlanta	15,734	34	370	481	1,698	2,583	396	32	7,598	8,026	1,966	380	2,346	-	2,346
9491 Chapman Housing Authority	22,568	49	531	690	2,402	3,672	568	46	4,191	4,805	2,819	697	3,516	-	3,516
9493 Downs Housing Authority	32,321	71	761	988	626	2,446	814	66	3,870	4,750	4,038	2,184	6,222	-	6,222
9494 Garfield Township	24,370	53	573	745	647	2,018	614	49	1,371	2,034	3,044	2,264	5,308	-	5,308
9495 Seneca Housing Authority	65,327	143	1,537	1,997	6,666	10,343	1,645	132	24,245	26,022	8,161	10,294	18,455	-	18,455
9497 Beck-Bookman Library	51,312	112	1,207	1,568	4,542	7,429	1,292	104	605	2,001	6,410	3,927	10,337	-	10,337
9499 Midway Extension District # 15	60,618	133	1,426	1,853	18,786	22,198	1,527	123	3,938	5,588	7,572	10,820	18,392	-	18,392
9510 Douglas County Conservation District	72,076	158	1,696	2,203	19,858	23,915	1,815	146	3,247	5,208	9,004	13,263	22,267	-	22,267
9515 Northeast Kansas Environmental Services	46,630	102	1,097	1,425	15,385	18,009	1,174	95	917	2,186	5,825	8,603	14,428	-	14,428
9516 Grant Township	75,877	166	1,785	2,319	18,812	23,082	1,911	154	1,316	3,381	9,479	13,978	23,457	-	23,457
9518 Hesston Recreation Commission	65,607	144	1,544	2,005	26,972	30,665	1,652	133	8,977	10,762	8,196	12,027	20,223	-	20,223
9519 Williamsport Township	57,530	126	1,354	1,758	14,432	17,670	1,449	117	2,320	3,886	7,187	10,599	17,786	-	17,786
9520 Clay Center Public Utilities Commission	1,066,558	2,335	25,093	32,598	240,456	300,482	26,860	2,162	27,316	56,338	133,235	196,710	329,945	-	329,945
9521 Hill City Housing Authority	26,494	58	623	810	7,370	8,861	667	54	366	1,087	3,310	4,888	8,198	-	8,198
9522 Wellsville Fire District	14,197	31	334	434	3,236	4,035	358	29	578	965	1,774	2,612	4,386	-	4,386

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/19 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
9523 Frontenac Housing Authority	\$ 14,966	\$ 33	\$ 352	\$ 457	\$ 10,389	\$ 11,231	\$ 377	\$ 30	\$ -	\$ 407	\$ 1,870	\$ 2,820	\$ 4,690	\$ -	\$ 4,690
9529 Butler County Fire District # 3	185,124	405	4,355	5,658	78,647	89,065	4,662	375	-	5,037	23,126	34,160	57,286	-	57,286
9534 Cowley Rural Water District # 5	141,777	310	3,336	4,333	81,322	89,301	3,571	287	-	3,858	17,711	26,561	44,272	-	44,272
9541 Lincoln Library	48,810	107	1,149	1,492	33,784	36,532	1,229	99	-	1,328	6,097	9,200	15,297	-	15,297
9544 Cottonwood Extension District	47,720	104	1,122	1,459	32,896	35,581	1,202	97	-	1,299	5,961	8,994	14,955	-	14,955
9547 Flint Hills Metropolitan Planning Organization	112,223	246	2,640	3,430	78,053	84,369	2,826	227	-	3,053	14,019	21,150	35,169	-	35,169
9556 Clearwater Recreation Commission	20,541	45	484	628	15,860	17,017	517	42	-	559	2,566	3,868	6,434	-	6,434
9559 Minneapolis Housing Authority	53,030	116	1,248	1,621	40,943	43,928	1,336	107	-	1,443	6,625	9,986	16,611	-	16,611
Total Local Group	\$ 1,397,372,334	\$ 3,058,775	\$ 32,875,856	\$ 42,708,777	\$ 65,221,411	\$ 143,864,819	\$ 35,191,699	\$ 2,832,223	\$ 65,221,411	\$ 103,245,333	\$ 174,559,899	\$ -	\$ 174,559,899	\$ 318,845	\$ 174,878,744

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/19 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	\$ 825,081	\$ 46,612	\$ 16,607	\$ 29,228	\$ 19,855	\$ 112,302	\$ 1,529	\$ 914	\$ 70,128	\$ 72,571	\$ 146,686	\$ 13,166	\$ 159,852	\$ -	\$ 159,852
S367 Kansas State University	1,928,049	108,923	38,806	68,299	75,988	292,016	3,573	2,135	126,068	131,776	342,775	12,128	354,903	-	354,903
S379 Emporia State University	737,917	41,688	14,852	26,140	42,932	125,612	1,368	817	16,559	18,744	131,189	15,176	146,365	-	146,365
S385 Pittsburg State University	817,844	46,203	16,461	28,971	30,764	122,399	1,516	906	334,524	336,946	145,399	(71,603)	73,796	-	73,796
S682 Staff Benefits University of Kansas	2,970,564	167,818	59,790	105,229	126,621	459,458	5,506	3,289	358,686	367,481	528,117	(7,034)	521,083	-	521,083
S683 University of Kansas Medical Center	5,564,507	314,359	111,999	197,117	895,265	1,518,740	10,313	6,161	-	16,474	989,278	324,975	1,314,253	-	1,314,253
S715 Wichita State University	2,353,383	132,951	47,368	83,366	180,216	443,901	4,362	2,606	100,788	107,756	418,393	34,826	453,219	-	453,219
Other state agencies	78,994,259	4,462,676	1,589,954	2,798,298	4,009,930	12,860,858	146,406	87,463	5,319,247	5,553,116	14,043,876	(172,603)	13,871,273	-	13,871,273
4 Atchison County	2,847,571	160,870	57,314	100,873	843,205	1,162,262	5,278	3,153	96,203	104,634	506,251	284,291	790,542	-	790,542
12 Cherokee County	1,729,906	97,729	34,819	61,280	1,016,506	1,210,334	3,206	1,915	-	5,121	307,549	272,258	579,807	-	579,807
18 Cowley County	2,273,273	128,426	45,755	80,529	11,180	265,890	4,213	2,517	92,415	99,145	404,150	(19,374)	384,776	-	384,776
20 Dickinson County	2,000,821	113,034	40,271	70,877	50,687	274,869	3,708	2,215	44,412	50,335	355,713	30,526	386,239	-	386,239
22 Douglas County	13,084,685	739,202	263,361	463,513	496,219	1,962,295	24,251	14,487	351,972	390,710	2,326,241	(115,228)	2,211,013	-	2,211,013
25 Ellis County	5,105,308	288,418	102,756	180,851	39,757	611,782	9,462	5,653	142,373	157,488	907,640	619	908,259	-	908,259
28 Ford County	5,195,043	293,487	104,563	184,030	80,149	662,229	9,628	5,752	243,432	258,812	923,593	(120,108)	803,485	-	803,485
29 Franklin County	5,750,424	324,863	115,742	203,703	326,862	971,170	10,658	6,367	314,884	331,909	1,022,330	14,161	1,036,491	-	1,036,491
33 Gray County	1,045,156	59,045	21,036	37,024	27,801	144,906	1,937	1,157	11,075	14,169	185,812	9,202	195,014	-	195,014
37 Harvey County	2,373,271	134,075	47,768	84,071	140,634	406,548	4,399	2,628	63,707	70,734	421,928	42,087	464,015	-	464,015
39 Jefferson County	1,675,717	94,667	33,728	59,361	1,111,128	1,298,884	3,106	1,855	-	4,961	297,915	271,007	568,922	-	568,922
41 Johnson County	92,449,168	5,222,794	1,860,767	3,274,925	2,468,835	12,827,321	171,343	102,360	4,491,179	4,764,882	16,435,936	(1,227,996)	15,207,940	-	15,207,940
42 Kearny County	1,754,946	99,143	35,322	62,167	5,008	201,640	3,253	1,943	156,618	161,814	312,000	(45,922)	266,078	-	266,078
45 Labette County	1,335,139	75,427	26,873	47,296	8,215	157,811	2,475	1,478	94,671	98,624	237,366	(24,175)	213,191	-	213,191
47 Leavenworth County	11,243,516	635,188	226,303	398,291	690,078	1,949,860	20,838	12,449	24,862	58,149	1,998,912	298,649	2,297,561	-	2,297,561
56 Miami County	6,578,541	371,646	132,410	233,039	257,208	994,303	12,192	7,284	18,731	38,207	1,169,556	115,875	1,285,431	-	1,285,431
61 Neosho County	1,237,317	69,901	24,904	43,831	43,409	182,045	2,293	1,370	155,426	159,089	219,975	(7,428)	212,547	-	212,547
66 Ottawa County	542,669	30,657	10,923	19,224	267,149	327,953	1,006	601	43,367	44,974	96,478	79,476	175,954	-	175,954
71 Reno County	4,259,671	240,645	85,737	150,895	146,331	623,608	7,895	4,716	510,439	523,050	757,299	(132,294)	625,005	-	625,005
72 Republic County	307,492	17,371	6,189	10,893	203,891	238,344	570	340	-	910	54,667	49,729	104,396	-	104,396
74 Riley County	3,691,730	208,559	74,305	130,776	2,134,956	2,548,596	6,842	4,087	-	10,929	656,329	579,041	1,235,370	-	1,235,370
77 Russell County	837,317	47,303	16,853	29,661	42,003	135,820	1,552	927	78,633	81,112	148,861	(17,719)	131,142	-	131,142
80 Sedgwick County	65,071,782	3,676,144	1,309,730	2,305,107	33,214	7,324,195	120,602	72,048	1,696,746	1,889,396	11,568,689	(648,885)	10,919,804	-	10,919,804
81 Seward County	2,810,305	158,764	56,564	99,552	6,297	321,177	5,209	3,112	129,455	137,776	499,626	(19,239)	480,387	-	480,387
82 Shawnee County	14,165,154	800,242	285,108	501,787	3,898,937	5,486,074	26,253	15,684	2,156,211	2,198,148	2,518,331	236,112	2,754,443	-	2,754,443

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
	6/30/19 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	
88 Sumner County	\$ 2,072,135	\$ 117,063	\$ 41,707	\$ 73,403	\$ 49,062	\$ 281,235	\$ 3,840	\$ 2,294	\$ 104,461	\$ 110,595	\$ 368,391	\$ 31,572	\$ 399,963	\$ -	\$ 399,963	
97 City of Abilene	2,148,803	121,394	43,250	76,119	10,789	251,552	3,983	2,379	79,266	85,628	382,022	(14,982)	367,040	-	367,040	
104 City of Arkansas City	5,031,049	284,222	101,262	178,220	96,828	660,532	9,324	5,570	163,885	178,779	894,437	(109,315)	785,122	-	785,122	
107 City of Atchison	3,753,024	212,022	75,539	132,947	205,370	625,878	6,956	4,155	308,446	319,557	667,226	(36,570)	630,656	31,628	662,284	
120 City of Chanute	3,532,625	199,571	71,103	125,140	86,104	481,918	6,547	3,911	96,283	106,741	628,042	(38,666)	589,376	-	589,376	
126 City of Coffeyville	4,926,932	278,341	99,167	174,532	31,881	583,921	9,131	5,455	332,443	347,029	875,927	(88,564)	787,363	-	787,363	
130 City of Dodge City	7,052,922	398,446	141,957	249,843	105,874	896,120	13,072	7,809	347,684	368,565	1,253,893	(42,094)	1,211,799	-	1,211,799	
135 City of El Dorado	4,038,037	228,124	81,276	143,044	32,196	484,640	7,484	4,471	105,760	117,715	717,896	(61,412)	656,484	-	656,484	
141 City of Erie	193,406	10,926	3,893	6,851	16,865	38,535	358	214	40,823	41,395	34,384	(6,831)	27,553	-	27,553	
142 City of Eudora	1,440,774	81,395	28,999	51,038	155,637	317,069	2,670	1,595	-	4,265	256,146	62,586	318,732	-	318,732	
144 City of Fort Scott	2,864,139	161,806	57,648	101,459	73,403	394,316	5,308	3,171	65,916	74,395	509,197	19,640	528,837	-	528,837	
147 City of Garden City	10,517,623	594,179	211,693	372,577	272,080	1,450,529	19,493	11,645	236,360	267,498	1,869,860	59,736	1,929,596	-	1,929,596	
151 City of Girard	733,302	41,427	14,759	25,977	24,294	106,457	1,359	812	103,383	105,554	130,369	(22,884)	107,485	-	107,485	
160 City of Hays	5,879,317	332,144	118,335	208,269	179,174	837,922	10,897	6,510	191,357	208,764	1,045,246	(63,412)	981,834	-	981,834	
170 City of Hutchinson	18,197,482	1,028,043	366,269	644,629	114,935	2,153,876	33,727	20,148	1,516,017	1,569,892	3,235,212	(387,614)	2,847,598	-	2,847,598	
177 City of Junction City	11,724,303	662,349	235,980	415,322	369,781	1,683,432	21,730	12,981	622,249	656,960	2,084,388	19,787	2,104,175	-	2,104,175	
186 City of Lawrence	46,853,480	2,646,926	943,041	1,659,741	663,932	5,913,640	86,837	51,876	3,180,348	3,319,061	8,329,776	(593,959)	7,735,817	-	7,735,817	
187 City of Leavenworth	11,468,288	647,886	230,828	406,253	253,257	1,538,224	21,255	12,698	656,668	690,621	2,038,872	(175,005)	1,863,867	168,857	2,032,724	
188 City of Liberal	5,813,206	328,409	117,005	205,927	188,153	839,494	10,774	6,436	199,008	216,218	1,033,492	1,729	1,035,221	-	1,035,221	
193 City of Marion	313,312	17,700	6,306	11,099	6,075	41,180	581	347	69,471	70,399	55,702	(18,703)	36,999	-	36,999	
200 City of Minneola	132,001	7,457	2,657	4,676	77,752	92,542	245	146	-	391	23,468	20,785	44,253	-	44,253	
208 City of Newton	10,402,019	587,648	209,366	368,482	114,646	1,280,142	19,279	11,517	385,396	416,192	1,849,307	(70,342)	1,778,965	-	1,778,965	
211 City of Olathe	49,079,872	2,772,703	987,853	1,738,609	1,843,993	7,343,158	90,963	54,341	366,206	511,510	8,725,591	524,414	9,250,005	-	9,250,005	
214 City of Oswego	382,865	21,629	7,706	13,563	-	42,898	710	424	14,308	15,442	68,067	(4,196)	63,871	-	63,871	
215 City of Ottawa	6,010,660	339,564	120,979	212,922	82,745	756,210	11,140	6,655	85,587	103,382	1,068,596	33,415	1,102,011	-	1,102,011	
217 City of Paola	1,633,127	92,261	32,870	57,852	16,060	199,043	3,027	1,808	81,013	85,848	290,343	(26,529)	263,814	-	263,814	
218 City of Parsons	3,609,323	203,904	72,646	127,857	71,646	476,053	6,689	3,996	273,559	284,244	641,678	(62,134)	579,544	-	579,544	
221 City of Pittsburg	7,595,347	429,089	152,875	269,058	82,324	933,346	14,077	8,410	395,234	417,721	1,350,327	(55,389)	1,294,938	-	1,294,938	
235 City of Topeka	72,443,603	4,092,606	1,458,105	2,566,247	-	8,116,958	134,265	80,210	3,388,401	3,602,876	12,879,277	(1,164,311)	11,714,966	33,538	11,748,504	
240 City of Wakefield	74,280	4,196	1,495	2,631	65,292	73,614	138	82	32,277	32,497	13,206	8,730	21,936	-	21,936	
246 City of Wellington	3,659,292	206,727	73,653	129,627	30,080	440,087	6,782	4,052	93,938	104,772	650,562	(26,500)	624,062	-	624,062	
248 City of Winfield	5,539,933	312,971	111,505	196,247	80,147	700,870	10,268	6,134	299,870	316,272	984,909	(73,334)	911,575	-	911,575	
297 Clark County	454,098	25,654	9,140	16,086	347	51,227	842	503	27,736	29,081	80,731	(15,845)	64,886	-	64,886	
301 Pottawatomie County	6,360,115	359,306	128,013	225,301	2,166,982	2,879,602	11,788	7,042	50,612	69,442	1,130,724	578,477	1,709,201	-	1,709,201	
304 City of Augusta	2,191,403	123,800	44,107	77,628	429,355	674,890	4,061	2,426	278,472	284,959	389,595	288,038	677,633	-	677,633	

**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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/19 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
307 City of Bonner Springs	\$ 2,699,234	\$ 152,490	\$ 54,329	\$ 95,618	\$ 107,394	\$ 409,831	\$ 5,003	\$ 2,989	\$ 401,512	\$ 409,504	\$ 479,879	\$ (64,880)	\$ 414,999	\$ -	\$ 414,999
314 City of Herington	703,070	39,719	14,151	24,906	31,468	110,244	1,303	778	40,836	42,917	124,994	(14,486)	110,508	-	110,508
318 City of Manhattan	9,333,260	527,270	187,855	330,622	90,382	1,136,129	17,298	10,334	369,225	396,857	1,659,300	(20,455)	1,638,845	28,038	1,666,883
319 City of McPherson	5,258,088	297,049	105,832	186,263	170,332	759,476	9,745	5,822	308,216	323,783	934,801	(45,471)	889,330	-	889,330
322 City of Salina	20,993,820	1,186,018	422,552	743,686	36,289	2,388,545	38,909	23,244	792,896	855,049	3,732,355	(352,471)	3,379,884	103,781	3,483,665
366 City of Concordia	1,616,286	91,310	32,532	57,255	90,012	271,109	2,996	1,790	105,974	110,760	287,349	89,848	377,197	-	377,197
385 City of Baldwin City	994,975	56,210	20,026	35,246	47,372	158,854	1,844	1,102	144,495	147,441	176,890	283	177,173	-	177,173
393 City of Emporia	9,926,281	560,772	199,791	351,629	152,276	1,264,468	18,397	10,990	174,829	204,216	1,764,729	(72,964)	1,691,765	-	1,691,765
395 City of Gardner	4,361,339	246,388	87,782	154,496	309,391	798,057	8,083	4,829	-	12,912	775,374	161,930	937,304	-	937,304
404 City of Rossville	141,292	7,982	2,844	5,005	1,788	17,619	262	156	27,700	28,118	25,119	(6,288)	18,831	-	18,831
406 City of Spring Hill	1,233,127	69,664	24,819	43,682	68,604	206,769	2,285	1,365	115,224	118,874	219,230	6,370	225,600	-	225,600
442 City of Belleville	333,595	18,846	6,714	11,817	192,385	229,762	618	369	-	987	59,308	52,293	111,601	-	111,601
459 City of Shawnee	24,695,863	1,395,160	497,065	874,828	965,767	3,732,820	45,771	27,343	15,410	88,524	4,390,517	327,856	4,718,373	123,162	4,841,535
480 City of Lenexa	25,268,926	1,427,535	508,599	895,128	982,832	3,814,094	46,833	27,978	556,525	631,336	4,492,398	123,075	4,615,473	-	4,615,473
483 Soldier Twp Shawnee County	370,942	20,956	7,466	13,140	245,963	287,525	687	411	-	1,098	65,947	59,991	125,938	-	125,938
641 City of Moundridge	741,611	41,896	14,926	26,271	439,114	522,207	1,374	821	-	2,195	131,846	116,909	248,755	-	248,755
676 City of Mission	3,616,206	204,293	72,785	128,101	98,839	504,018	6,702	4,004	113,448	124,154	642,902	(28,223)	614,679	-	614,679
769 City of Roeland Park	1,574,131	88,928	31,683	55,762	17,420	193,793	2,917	1,743	105,560	110,220	279,854	(44,074)	235,780	-	235,780
1069 City of Merriam	4,112,550	232,333	82,776	145,683	23,728	484,520	7,622	4,553	603,060	615,235	731,143	(444,103)	287,040	-	287,040
4087 City of Overbrook	145,320	8,210	2,925	5,148	51,769	68,052	269	161	37,188	37,618	25,836	1,457	27,293	-	27,293
4126 City of Derby	7,059,075	398,793	142,081	250,061	92,395	883,330	13,083	7,816	238,713	259,612	1,254,987	(15,254)	1,239,733	-	1,239,733
4182 City of Leawood	16,623,422	939,118	334,587	588,869	129,799	1,992,373	30,809	18,405	352,340	401,554	2,955,370	(72,236)	2,883,134	-	2,883,134
4254 City of Fairway	1,115,023	62,992	22,443	39,499	93,817	218,751	2,067	1,235	208,552	211,854	198,233	(38,130)	160,103	-	160,103
4279 City of Victoria	278,576	15,738	5,607	9,868	7,030	38,243	516	308	4,710	5,534	49,526	4,001	53,527	-	53,527
4476 Johnson Co Consolidated Fire Dist No 2	11,750,467	663,827	236,507	416,249	125,316	1,441,899	21,778	13,010	431,608	466,396	2,089,039	(96,421)	1,992,618	-	1,992,618
4583 City of Overland Park	18,959,285	1,071,080	381,602	671,615	3,995,874	6,120,171	35,139	20,992	-	56,131	3,370,648	2,057,812	5,428,460	28,349	5,456,809
4612 City of Westwood	851,942	48,129	17,148	30,179	98,077	193,533	1,579	943	56,917	59,439	151,461	(24,882)	126,579	-	126,579
4808 Johnson Co Park & Recreation Dist	2,677,626	151,269	53,894	94,852	151,697	451,712	4,963	2,965	-	7,928	476,038	80,216	556,254	12,123	568,377
4809 City of Edwardsville	3,991,753	225,509	80,344	141,404	263,081	710,338	7,398	4,420	60,048	71,866	709,668	73,060	782,728	-	782,728
4810 City of Goddard	1,334,309	75,380	26,857	47,267	191,971	341,475	2,473	1,477	10,081	14,031	237,218	56,257	293,475	-	293,475
5242 City of Lansing	1,990,780	112,467	40,070	70,522	139,588	362,647	3,690	2,204	31,042	36,936	353,928	29,491	383,419	-	383,419
5543 City of Lake Quivira	186,291	10,524	3,750	6,599	61,163	82,036	345	206	-	551	33,119	26,356	59,475	-	59,475
5553 Riley County Law Enforcement Agency	14,156,945	799,778	284,943	501,497	18,706	1,604,924	26,238	15,675	474,942	516,855	2,516,871	(138,548)	2,378,323	107,809	2,486,132
5621 Shawnee Heights Fire District	1,365,179	77,124	27,478	48,360	37,176	190,138	2,530	1,512	17,131	21,173	242,706	14,063	256,769	-	256,769
5686 City of Park City	1,395,866	78,858	28,095	49,447	28,118	184,518	2,587	1,546	92,641	96,774	248,162	(25,561)	222,601	-	222,601

**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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/19 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
9085 Johnson Co Fire Dist 1	\$ 4,501,173	\$ 254,288	\$ 90,597	\$ 159,450	\$ 602,519	\$ 1,106,854	\$ 8,342	\$ 4,984	\$ -	\$ 13,326	\$ 800,234	\$ 148,903	\$ 949,137	\$ -	\$ 949,137
9238 Unified Government of Wyandotte County	127,906,099	7,225,884	2,574,431	4,530,956	-	14,331,271	237,057	141,617	4,816,056	5,194,730	22,739,594	(1,789,905)	20,949,689	1,705,245	22,654,934
9247 City of Burden	43,187	2,440	869	1,530	1,269	6,108	80	48	16,832	16,960	7,678	(5,116)	2,562	-	2,562
9267 City of Linn Valley	120,189	6,790	2,419	4,258	79,694	93,161	223	133	-	356	21,368	19,438	40,806	-	40,806
9285 Johnson Co Fire Dist No 2	6,039,334	341,184	121,557	213,938	3,455,990	4,132,669	11,193	6,687	-	17,880	1,073,694	945,152	2,018,846	(53,765)	1,965,081
9290 City of Basehor	1,431,300	80,859	28,808	50,702	80,924	241,293	2,653	1,585	68,843	73,081	254,462	18,630	273,092	-	273,092
9316 City of Andover	4,778,636	269,963	96,182	169,279	286,848	822,272	8,857	5,291	-	14,148	849,563	133,997	983,560	-	983,560
9340 McPherson County Rural Fire Dist # 9	43,562	2,461	877	1,543	-	4,881	81	48	1,842	1,971	7,745	(965)	6,780	-	6,780
9364 Leavenworth Co Fire District # 1	1,145,032	64,687	23,047	40,562	106,816	235,112	2,122	1,268	8,321	11,711	203,568	49,675	253,243	-	253,243
9417 Northwest Consolidated Fire District	2,575,978	145,527	51,848	91,252	361,923	650,550	4,774	2,852	22,868	30,494	457,966	159,441	617,407	-	617,407
9455 Coffey County Fire District # 1	-	-	-	-	-	-	-	-	372	372	-	(85)	(85)	-	(85)
Total Kansas Police and Firemen Group	\$ 1,012,120,568	\$ 57,178,416	\$ 20,371,418	\$ 35,853,424	\$ 42,261,205	\$ 155,664,463	\$ 1,875,837	\$ 1,120,621	\$ 42,261,205	\$ 45,257,663	\$ 179,938,336	\$ -	\$ 179,938,336	\$ 2,288,765	\$ 182,227,101
Judges Group:															
Employer - State of Kansas															
Total Judges Group	\$ 23,425,318	\$ -	\$ 1,343,395	\$ 4,405,480	\$ -	\$ 5,748,875	\$ 4,002,718	\$ 422,824	\$ -	\$ 4,425,542	\$ 7,510,810	\$ -	\$ 7,510,810	\$ -	\$ 7,510,810
Total Pension Plan	\$ 8,900,634,092	\$ 116,430,633	\$ 162,088,615	\$ 256,664,495	\$ 458,318,489	\$ 993,502,232	\$ 208,352,829	\$ 6,754,029	\$ 458,318,489	\$ 673,425,347	\$ 1,066,037,398	\$ -	\$ 1,066,037,398	\$ 2,771,702	\$ 1,068,809,100

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

Notes to Schedules of Employer and Nonemployer Allocations and
Schedules of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

(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 KPERS. 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 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.

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

Notes to Schedules of Employer and Nonemployer Allocations and
Schedules of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

The 2012 Legislature made changes affecting new hires, current members and employers. A new cash balance retirement plan (KPERS 3) was created for new hires starting after January 1, 2015. 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	8.28 %	13.21 %
School employees	14.59	13.21
State/School employees (combined rate) (1)	13.23	13.21
Local government employees	8.89	8.89
Police and Firemen	22.13	22.13
Judges	14.68	14.68

(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 Police and Firemen rates are calendar year.

Member contribution rates as a percentage of eligible compensation in fiscal year 2019 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
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Notes to Schedules of Employer and Nonemployer Allocations and
Schedules of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

(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 actuarially 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, 2019, are based on the ratio of each employer's contributions to total employer and nonemployer contributions of the group for the fiscal year ended June 30, 2019. 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.

The contributions used for determining allocation percentages for the state/school group exclude the \$82 million transfer made in July 2018 and the \$115 million transfer made in March 2019, both from the state general fund to KPERS for the school group. In addition, of the \$194 million receivable set up per Senate Sub for HB 2002 for Fiscal Year 2019 school contributions, \$16,543,202 has been classified as an on-behalf contribution. Please reference the table on page 95 of this report, *Supplemental Schedule of Nonemployer Contributions – State/School Group (unaudited)*.

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

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Schedules of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

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, 2019, 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 nonemployer allocations	\$ 643,797,479	\$ 159,738,489	\$ 113,029,500	\$ 4,317,888	\$ 920,883,356
Adjustments:					
On-behalf contribution (1)	213,543,399	—	—	—	213,543,399
KPERS employer contributions	1,053,220	—	—	—	1,053,220
Employer misc. revenue	578,905	16,216	(5,530)	—	589,591
Prior service/excess benefits	164,092	372,608	2,288,766	—	2,825,466
Employer contributions - statement of changes in fiduciary net position	<u>\$ 859,137,095</u>	<u>\$ 160,127,313</u>	<u>\$ 115,312,736</u>	<u>\$ 4,317,888</u>	<u>\$ 1,138,895,032</u>

1) The 2017 Legislative session S Sub for HB 2002 reduced school contributions for FY 2019 by \$194 million, to be repaid over twenty years. 2018 Legislative session H Sub for SB 109 provided for an on-behalf payment of \$82 million in July 2018. The 2019 Legislative session passed SB 9 provided for an on-behalf payment of \$115 million in March 2019.

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers by each group at June 30, 2019, were as follows:

	<u>Total Pension Liability</u>	<u>Less Fiduciary Net Position</u>	<u>Net Pension Liability</u>
State/School	\$ 20,242,031,249	\$ 13,774,315,377	\$ 6,467,715,872
Local	5,594,808,302	4,197,435,968	1,397,372,334
Police & Firemen	3,516,513,497	2,504,392,929	1,012,120,568
Judges	195,334,931	171,909,613	23,425,318
Total	<u>\$ 29,548,687,979</u>	<u>\$ 20,648,053,887</u>	<u>\$ 8,900,634,092</u>

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

Notes to Schedules of Employer and Nonemployer Allocations and
Schedules of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

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, 2019, the outstanding balance was \$4,196,871. These payments are due over various time periods up through December 31, 2032.

The 2016 Legislature passed Senate Bill 161 authorizing the delay of \$64.1 million in Fiscal Year 2017 contributions. Repayment is scheduled to be made in a series of twenty annual payments of \$6.4 million which began in Fiscal Year 2018. Senate Sub for HB 2002 authorized the delay of \$194 million in Fiscal Year 2019 school contributions. Repayment is scheduled to be made in a series of twenty annual payments of \$19.4 million beginning in Fiscal Year 2020. These amounts have been set up as receivables, the balance at June 30, 2019 was \$255,304,367.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry age normal
Price 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. Different adjustments apply to pre-retirement versus post-retirement versus post-disability mortality tables.

The actuarial assumptions used in the December 31, 2018, 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.

The actuarial assumption 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

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

Notes to Schedules of Employer and Nonemployer Allocations and
Schedules of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

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. 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 %	6.85 %
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 2019 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 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.

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

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As of and for the year ended June 30, 2019

In addition, 2017 Senate Sub for Sub HB 2052 delayed \$64.1 million in Fiscal Year 2017 State/School contributions, to be repaid over 20 years in level dollar installments. The first year payment of \$6.4 million was paid in full at the beginning of Fiscal Year 2019, and appropriations for Fiscal Year 2019 were made at the statutory contribution rate of 12.01 percent for the State/School group. Additional legislation in the 2017 Session (Senate 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. The 2019 Legislature passed House Sub for Sen Bill 109, which directed on-behalf payments of \$56 million and \$82 million be made to the System. The \$56 million payment was received by the System on June 30, 2018, and recorded as Fiscal Year 2018 contributions. The \$82 million was received July 1, 2019, and was recorded as Fiscal Year 2019 contributions. The 2019 Legislative session passed Senate Bill 9 which authorized a transfer of \$115 million to KPERS, received in March 2019.

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, between 11 to 12 percent. Using this assumption, actuarial modeling indicates that employer contribution rates for the State/School group are sufficient to avoid a depletion date.

The Local, Kansas Police and Firemen, and Judges groups are contributing at the full actuarial contribution rate.

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

The following presents the net pension liability of the Pension Plan as of June 30, 2019, 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	\$ 8,852,691,566	\$ 6,467,715,872	\$ 4,466,303,084
Local	2,087,004,785	1,397,372,334	820,507,292
Police & Firemen	1,436,272,537	1,012,120,568	657,024,058
Judges	41,525,043	23,425,318	7,739,068
Total	\$ 12,417,493,931	\$ 8,900,634,092	\$ 5,951,573,502

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Notes to Schedules of Employer and Nonemployer Allocations and
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(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 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, 2019, 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.

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>June 30, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2019</u>
Deferred Outflows of Resources:						
State/School:						
Differences between expected and actual experience:						
	2019	5.10 years	\$ -	\$ 69,899,159	\$ 13,705,717	\$ 56,193,442
Differences between expected and actual experience on plan investments:						
	2015	5 years	97,540,523	-	97,540,523	-
	2016	5 years	347,398,967	-	173,699,483	173,699,484
	2017	5 years	(286,422,764)	-	(95,474,254)	(190,948,510)
	2018	5 years	(46,615,103)	-	(11,653,776)	(34,961,327)
	2019	5 years	-	199,635,374	39,927,075	159,708,299
Subtotal			\$ 111,901,623	\$ 199,635,374	\$ 204,039,051	\$ 107,497,946
Changes in assumptions:						
	2017	5.42 years	245,472,357	-	71,775,543	173,696,814
Total State/School			\$ 357,373,980	\$ 269,534,533	\$ 289,520,311	\$ 337,388,202

(continued on next page)

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

Notes to Schedules of Employer and Nonemployer Allocations and
Schedules of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

(continued from previous page)

	Year of deferral	Amortization period	June 30, 2018	Additions	Deductions	June 30, 2019
Local:						
Differences between expected and actual experience:						
	2016	5.55 years	\$ 5,032,178	\$ -	\$ 1,973,403	\$ 3,058,775
Differences between expected and actual earnings on plan investments:						
	2015	5 years	28,589,751	-	28,589,751	-
	2016	5 years	103,647,655	-	51,823,828	51,823,827
	2017	5 years	(84,043,678)	-	(28,014,559)	(56,029,119)
	2018	5 years	(15,588,602)	-	(3,897,150)	(11,691,452)
	2019	5 years	-	60,965,750	12,193,150	48,772,600
Subtotal			\$ 32,605,126	\$ 60,965,750	\$ 60,695,020	\$ 32,875,856
Changes in assumptions:						
	2017	5.42 years	60,357,031	-	17,648,254	42,708,777
Total Local			\$ 97,994,335	\$ 60,965,750	\$ 80,316,677	\$ 78,643,408
Police & Firemen:						
Differences between expected and actual experience:						
	2014	5.82 years	1,422,388	-	1,422,388	-
	2016	5.55 years	24,730,723	-	9,698,323	15,032,400
	2017	5.42 years	5,994,947	-	1,752,909	4,242,038
	2018	5.23 years	26,645,175	-	6,299,096	20,346,079
	2019	5.10 years	-	21,840,314	4,282,415	17,557,899
Subtotal			\$ 58,793,233	\$ 21,840,314	\$ 23,455,131	\$ 57,178,416
Differences between expected and actual earnings on plan investments:						
	2015	5 years	20,971,992	-	20,971,992	-
	2016	5 years	64,993,102	-	32,496,550	32,496,552
	2017	5 years	(51,782,757)	-	(17,260,919)	(34,521,838)
	2018	5 years	(9,140,977)	-	(2,285,244)	(6,855,733)
	2019	5 years	-	36,565,546	7,313,109	29,252,437
Subtotal			\$ 25,041,360	\$ 36,565,546	\$ 41,235,488	\$ 20,371,418
Changes in assumptions:						
	2017	5.42 years	50,668,888	-	14,815,464	35,853,424
Total Police and Firemen			\$ 134,503,481	\$ 58,405,860	\$ 79,506,083	\$ 113,403,258
Judges:						
Differences between expected and actual earnings on plan investments:						
	2015	5 years	1,615,349	-	1,615,349	-
	2016	5 years	4,596,563	-	2,298,282	2,298,281
	2017	5 years	(3,651,716)	-	(1,217,239)	(2,434,477)
	2018	5 years	(729,086)	-	(182,271)	(546,815)
	2019	5 years	-	2,533,007	506,601	2,026,406
Subtotal			\$ 1,831,110	\$ 2,533,007	\$ 3,020,722	\$ 1,343,395
Changes in assumptions:						
	2017	5.42 years	6,225,926	-	1,820,446	4,405,480
Total Judges			\$ 8,057,036	\$ 2,533,007	\$ 4,841,168	\$ 5,748,875
Total deferred outflows of resources			\$ 597,928,832	\$ 391,439,150	\$ 454,184,239	\$ 535,183,743

**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, 2019

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>June 30, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2019</u>
Deferred Inflows of Resources:						
State/School:						
Differences between expected and actual experience:						
	2014	5.82 years	\$ 25,748,713	\$ -	\$ 25,748,713	\$ -
	2015	5.73 years	32,024,807	-	18,511,448	13,513,359
	2016	5.55 years	89,509,483	-	35,101,759	54,407,724
	2017	5.42 years	78,810,430	-	23,043,985	55,766,445
	2018	5.23 years	57,091,966	-	13,496,919	43,595,047
Subtotal			\$ 147,283,003	\$ -	\$ 115,902,824	\$ 167,282,575
Changes in assumptions:						
	2015	5.73 years	5,636,390	-	3,258,029	2,378,361
Total State/School			\$ 152,919,393	\$ -	\$ 119,160,853	\$ 169,660,936
Local:						
Differences between expected and actual experience:						
	2014	5.82 years	5,920,044	-	5,920,044	-
	2015	5.73 years	3,507,834	-	2,027,651	1,480,183
	2016	5.55 years	5,032,178	-	1,973,403	3,058,775
	2017	5.42 years	24,303,263	-	7,106,217	17,197,046
	2018	5.23 years	5,762,637	-	1,362,325	4,400,312
	2019	5.10 years	-	15,068,831	2,954,673	12,114,158
Subtotal			\$ 39,493,778	\$ 15,068,831	\$ 19,370,910	\$ 35,191,699
Changes in assumptions:						
	2015	5.73 years	6,711,980	-	3,879,757	2,832,223
Total Local			\$ 46,205,758	\$ 15,068,831	\$ 23,250,667	\$ 38,023,922
Police & Firemen:						
Differences between expected and actual experience:						
	2015	5.73 years	4,445,477	-	2,569,640	1,875,837
Changes in assumptions:						
	2015	5.73 years	2,655,717	-	1,535,096	1,120,621
Total Police and Firemen			\$ 7,101,194	\$ -	\$ 4,104,736	\$ 2,996,458
Judges:						
Differences between expected and actual experience:						
	2014	5.82 years	221,348	-	221,348	-
	2015	5.73 years	944,806	-	546,129	398,677
	2016	5.55 years	1,588,129	-	622,795	965,334
	2017	5.42 years	260,173	-	76,074	184,099
	2018	5.23 years	1,919,629	-	453,813	1,465,816
	2019	5.10 years	-	1,229,961	241,169	988,792
Subtotal			\$ 4,934,085	\$ 1,229,961	\$ 2,161,328	\$ 4,002,718
Changes in assumptions:						
	2015	5.73 years	1,002,034	-	579,210	422,824
Total Judges			\$ 5,936,119	\$ 1,229,961	\$ 2,740,538	\$ 4,425,542
Total deferred inflows of resources			\$ 212,162,464	\$ 16,298,792	\$ 149,256,794	\$ 215,106,858

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

Notes to Schedules of Employer and Nonemployer Allocations and
Schedules of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

The following table provides the combined deferred outflows/(inflows), as of June 30, 2019, 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:					
2020	\$ 104,445,406	\$ 35,991,304	\$ 54,115,247	\$ 1,010,466	\$ 195,562,423
2021	(37,566,566)	(12,408,149)	20,250,907	(186,057)	(29,909,865)
2022	48,949,351	8,406,657	22,568,091	361,983	80,286,082
2023	50,528,501	8,925,140	13,044,316	161,057	72,659,014
2024	1,370,574	(295,466)	428,239	(24,116)	1,479,231
Thereafter	—	—	—	—	—
Total	\$ 167,727,266	\$ 40,619,486	\$ 110,406,800	\$ 1,323,333	\$ 320,076,885

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

Notes to Schedules of Employer and Nonemployer Allocations and
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As of and for the year ended June 30, 2019

(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, 2019, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Service cost	\$ 353,273,656	\$ 128,241,107	\$ 76,331,743	\$ 5,450,912	\$ 563,297,418
Interest	1,472,194,333	406,385,214	253,731,712	14,219,510	2,146,530,769
Benefit term changes	—	—	—	—	—
Projected earnings on plan investments	(1,010,004,164)	(308,571,756)	(185,000,134)	(12,809,066)	(1,516,385,120)
Employee contributions	(285,477,989)	(110,702,236)	(39,609,278)	(1,563,336)	(437,352,839)
Expensed portion of difference between actual and expected experience in the total pension liability	13,705,717	(2,954,673)	4,282,415	(241,169)	14,792,290
Expensed portion of current-period assumption changes	—	—	—	—	—
Expensed portion of difference between projected and actual earnings on plan investments	39,927,075	12,193,150	7,313,109	506,601	59,939,935
Administrative expenses	8,844,912	2,702,539	1,620,115	112,160	13,279,726
Other changes	(5,161,853)	(560,979)	(2,537,169)	—	(8,260,001)
Recognition of beginning Deferred Outflows of Resources	343,015,549	100,035,236	87,456,722	5,734,077	536,241,584
Recognition of beginning Deferred Inflows of Resources	(226,288,883)	(52,207,703)	(23,650,899)	(3,898,879)	(306,046,364)
Total	\$ 704,028,353	\$ 174,559,899	\$ 179,938,336	\$ 7,510,810	\$ 1,066,037,398

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)
As of and for the year ended June 30, 2019

Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
4930 North Central Kansas Technical College	\$ 551,009	0.0008559 %
4931 North West Kansas Technical College	450,574	0.0006999
5045 Allen County Community College	697,498	0.0010834
5046 Coffeyville Community College	911,451	0.0014157
5047 Garden City Community College	1,386,734	0.0021540
5048 Hutchinson Community College	3,103,927	0.0048213
5049 Kansas City Kansas Community College	4,158,373	0.0064591
5050 Neosho County Community College	1,032,034	0.0016030
5107 Cowley County Community College	1,699,718	0.0026401
5108 Barton County Community College	2,133,567	0.0033140
5109 Butler County Community College	3,396,864	0.0052763
5110 Colby Community College	702,652	0.0010914
5111 Independence Community College	676,453	0.0010507
5112 Labette Community College	773,044	0.0012008
5113 Pratt Community College	762,793	0.0011848
5177 Cloud County Community College	827,503	0.0012853
5178 Dodge City Community College	1,318,880	0.0020486
5179 Fort Scott Community College	815,317	0.0012664
5180 Highland Community College	1,106,723	0.0017191
5404 Seward County Community College/Area Technical Sch	1,104,309	0.0017153
5406 Johnson County Community College	11,513,334	0.0178835
5596 NW Kansas Education Service Center	1,135,132	0.0017632
5600 SC Kansas Special Education Coop	1,236,070	0.0019200
5604 ANW Special Education Coop	1,207,683	0.0018759
5608 Tri County Special Education Coop	1,140,426	0.0017714
5609 Keystone Learning Services	1,615,499	0.0025093
5612 SE Kansas Education Service Center	2,812,384	0.0043684
5624 Reno County Education Coop	981,375	0.0015244
5626 High Plains Educational Coop	1,086,993	0.0016884
5634 SW Kansas Coop District 613	1,532,912	0.0023810
5638 East Central Kansas Coop in Education	784,280	0.0012182
5655 Brown Co Kansas Special Educ Coop	335,550	0.0005212
5657 Doniphan County Education Coop	184,940	0.0002873
5671 Marion County Special Education Coop	483,875	0.0007516
5682 Sedgwick Co Area Educ Serv Coop 618	3,650,356	0.0056700
5688 Sumner County Education Services	374,555	0.0005818
9034 Three Lakes Educational Cooperative	728,933	0.0011322
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	404,742	0.0006287
9047 SW Plains Regional Service Center	389,842	0.0006055
9055 South Central Kansas Education Service	411,808	0.0006397
9056 Smoky Hill Education Service Center	399,462	0.0006205
9273 Nc Kansas Sp Ed Coop Interlocal 636	693,809	0.0010777
9274 Southeast Kansas Interlocal 637	2,098,899	0.0032602
9303 Wichita Area Technical College	1,728,484	0.0026848
9304 Manhattan Area Technical College	499,041	0.0007752
9305 Flint Hills Technical College	476,993	0.0007409
9395 Salina Area Technical College	317,598	0.0004933
9487 Western Kansas Com College Virtual Ed Consortium	36,560	0.0000568
9507 Butler Co Special Education Interlocal # 638	2,245,407	0.0034878
Total Special Funding Situation	\$ 68,116,365	0.10580402 %

**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, 2019

Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
4930 North Central Kansas Technical College	\$ 5,535,544	\$ 633,493
4931 North West Kansas Technical College	4,526,555	518,023
5045 Allen County Community College	7,007,201	801,910
5046 Coffeyville Community College	9,156,615	1,047,891
5047 Garden City Community College	13,931,401	1,594,322
5048 Hutchinson Community College	31,182,658	3,568,571
5049 Kansas City Kansas Community College	41,775,829	4,780,863
5050 Neosho County Community College	10,368,016	1,186,525
5107 Cowley County Community College	17,075,700	1,954,158
5108 Barton County Community College	21,434,232	2,452,952
5109 Butler County Community College	34,125,561	3,905,359
5110 Colby Community College	7,058,980	807,836
5111 Independence Community College	6,795,779	777,715
5112 Labette Community College	7,766,151	888,765
5113 Pratt Community College	7,663,168	876,980
5177 Cloud County Community College	8,313,257	951,377
5178 Dodge City Community College	13,249,727	1,516,310
5179 Fort Scott Community College	8,190,834	937,366
5180 Highland Community College	11,118,356	1,272,394
5404 Seward County Community College/Area Technical Sch	11,094,104	1,269,619
5406 Johnson County Community College	115,665,208	13,236,829
5596 NW Kansas Education Service Center	11,403,758	1,305,056
5600 SC Kansas Special Education Coop	12,417,801	1,421,104
5604 ANW Special Education Coop	12,132,620	1,388,468
5608 Tri County Special Education Coop	11,456,943	1,311,143
5609 Keystone Learning Services	16,229,619	1,857,332
5612 SE Kansas Education Service Center	28,253,760	3,233,385
5624 Reno County Education Coop	9,859,085	1,128,282
5626 High Plains Educational Coop	10,920,144	1,249,711
5634 SW Kansas Coop District 613	15,399,934	1,762,382
5638 East Central Kansas Coop in Education	7,879,030	901,683
5655 Brown Co Kansas Special Educ Coop	3,371,001	385,780
5657 Doniphan County Education Coop	1,857,943	212,625
5671 Marion County Special Education Coop	4,861,103	556,309
5682 Sedgwick Co Area Educ Serv Coop 618	36,672,191	4,196,798
5688 Sumner County Education Services	3,762,853	430,624
9034 Three Lakes Educational Cooperative	7,323,004	838,051
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	4,066,117	465,330
9047 SW Plains Regional Service Center	3,916,429	448,200
9055 South Central Kansas Education Service	4,137,104	473,454
9056 Smoky Hill Education Service Center	4,013,073	459,260
9273 Nc Kansas Sp Ed Coop Interlocal 636	6,970,141	797,669
9274 Southeast Kansas Interlocal 637	21,085,950	2,413,095
9303 Wichita Area Technical College	17,364,689	1,987,230
9304 Manhattan Area Technical College	5,013,464	573,745
9305 Flint Hills Technical College	4,791,965	548,397
9395 Salina Area Technical College	3,190,652	365,141
9487 Western Kansas Com College Virtual Ed Consortium	367,289	42,033
9507 Butler Co Special Education Interlocal # 638	22,557,798	2,581,534
Total Special Funding Situation	\$ 684,310,339	\$ 78,313,081

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2019

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
State/School Group:		
Special Funding Situation - State of Kansas	\$ 190,047	\$ 22,593,750
Employer - State of Kansas		
S175 Kansas Housing Resource Corporation	\$ 901	\$ 107,173
S176 Kansas Development Finance Authority	325	38,662
S246 Fort Hays State University	2,500	297,227
S276 Dept of Transportation	35,803	4,256,390
S367 Kansas State University	17,345	2,062,037
S379 Emporia State University	2,488	295,800
S385 Pittsburg State University	3,192	379,428
S450 Kansas Lottery	1,680	199,783
S561 Kansas Board of Regents	153	18,175
S682 Staff Benefits University of Kansas	11,537	1,371,547
S683 University of Kansas Medical Center	4,660	553,961
S715 Wichita State University	4,870	579,021
Other state agencies (less KPERS)	272,852	32,438,028
State Subtotal	\$ 358,306	\$ 42,597,232
Employers - Others		
4930 North Central Kansas Technical College	\$ 16	\$ 1,888
4931 North West Kansas Technical College	9	1,091
5045 Allen County Community College	14	1,687
5046 Coffeyville Community College	-	-
5047 Garden City Community College	13	1,493
5048 Hutchinson Community College	186	22,125
5049 Kansas City Kansas Community College	302	35,905
5050 Neosho County Community College	14	1,655
5107 Cowley County Community College	60	7,088
5108 Barton County Community College	39	4,581
5109 Butler County Community College	134	15,941
5110 Colby Community College	46	5,435
5111 Independence Community College	-	-
5112 Labette Community College	19	2,242
5113 Pratt Community College	29	3,457
5177 Cloud County Community College	63	7,506
5178 Dodge City Community College	98	11,692
5179 Fort Scott Community College	83	9,898
5180 Highland Community College	21	2,503
5404 Seward County Community College/Area Technical Sch	23	2,740
5406 Johnson County Community College	195	23,229
5596 NW Kansas Education Service Center	233	27,645
5600 SC Kansas Special Education Coop	230	27,359
5604 ANW Special Education Coop	166	19,704
5608 Tri County Special Education Coop	41	4,911
5609 NE Kansas Education Service Center	167	19,834
5612 SE Kansas Education Service Center	269	32,034
5624 Reno County Education Coop	103	12,202
5626 High Plains Educational Coop	120	14,282
5634 SW Kansas Coop District 613	210	24,927
5638 East Central Kansas Coop in Education	104	12,334
5655 Brown Co Kansas Special Educ Coop	-	-
5657 Doniphan County Education Coop	4	427
5671 Marion County Special Education Coop	70	8,326

(1) The 2017 Legislative session S Sub for HB 2002 reduced school contributions for FY 2019 by \$194 million, to be repaid over twenty years. 2018 Legislative session H Sub for SB 109 provided for an on-behalf payment of \$82 million in July 2018. The 2019 Legislative session passed SB 9 provided for an on-behalf payment of \$115 million in March 2019.

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2019

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5682 Sedgwick Co Area Educ Serv Coop 618	\$ 363	\$ 43,138
5688 Sumner County Education Services	14	1,653
9034 Three Lakes Educational Cooperative	148	17,581
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	31	3,735
9047 SW Plains Regional Service Center	71	8,476
9055 South Central Kansas Education Service	151	17,987
9056 Smoky Hill Education Service Center	-	-
9273 Nc Kansas Sp Ed Coop Interlocal 636	4	510
9274 Southeast Kansas Interlocal 637	104	12,362
9303 Wichita Area Technical College	7	882
9304 Manhattan Area Technical College	-	-
9305 Flint Hills Technical College	58	6,855
9395 Salina Area Technical College	9	1,095
9487 Western Kansas Com College Virtual Ed Consortium	35	4,198
9507 Butler Co Special Education Interlocal # 638	165	19,610
4828 USD 202 Turner	9,200	1,093,709
4829 USD 203 Piper	4,488	533,562
4871 USD 205 Bluestem	1,273	151,357
4882 USD 204 Bonner Springs	7,046	837,652
4912 USD 206 Remington-Whitewater	1,298	154,317
4977 USD 209 Moscow	612	72,744
4978 USD 233 Olathe	79,936	9,503,198
4979 USD 242 Weskan	286	33,990
4980 USD 250 Pittsburg	6,412	762,294
4981 USD 253 Emporia	13,680	1,626,332
4982 USD 259 Wichita	134,224	15,957,191
4983 USD 260 Derby	16,847	2,002,858
4984 USD 262 Valley Center	5,500	653,896
4985 USD 265 Goddard	11,250	1,337,448
4986 USD 266 Maize	12,844	1,526,970
4987 USD 268 Cheney	1,713	203,618
4988 USD 290 Ottawa	6,417	762,901
4990 USD 314 Brewster	391	46,469
4991 USD 348 Baldwin City	2,862	340,217
4992 USD 349 Stafford	676	80,425
4993 USD 352 Goodland	2,175	258,584
4994 USD 359 Argonia Public Schools	482	57,311
4995 USD 363 Holcomb	2,149	255,426
4996 USD 371 Montezuma	658	78,225
4997 USD 373 Newton	9,627	1,144,520
4998 USD 376 Sterling	1,215	144,466
4999 USD 383 Manhattan	17,215	2,046,574
5000 USD 385 Andover	10,441	1,241,221
5001 USD 386 Madison-Virgil	658	78,249
5002 USD 390 Hamilton	251	29,826
5004 USD 394 Rose Hill	3,220	382,826
5005 USD 396 Douglass Public Schools	1,683	200,067
5006 USD 398 Peabody-Burns	703	83,560
5007 USD 399 Paradise	429	50,951
5008 USD 404 Riverton	1,748	207,808
5010 USD 409 Atchison Public Schools	4,330	514,731
5011 USD 420 Osage City	1,495	177,741
5012 USD 421 Lyndon	961	114,265
5013 USD 443 Dodge City	18,823	2,237,732
5014 USD 446 Independence	4,219	501,575

(1) The 2017 Legislative session S Sub for HB 2002 reduced school contributions for FY 2019 by \$194 million, to be repaid over twenty years. 2018 Legislative session H Sub for SB 109 provided for an on-behalf payment of \$82 million in July 2018. The 2019 Legislative session passed SB 9 provided for an on-behalf payment of \$115 million in March 2019.

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2019

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5015 USD 448 Inman	\$ 1,090	\$ 129,593
5016 USD 449 Easton	1,407	167,243
5017 USD 453 Leavenworth	9,588	1,139,846
5018 USD 456 Marais Des Cygnes Valley	669	79,528
5019 USD 470 Arkansas City	6,398	760,618
5020 USD 475 Geary Co	20,523	2,439,864
5021 USD 477 Ingalls	676	80,312
5022 USD 480 Liberal	12,744	1,515,084
5024 USD 215 Lakin	1,627	193,408
5025 USD 234 Fort Scott	4,635	550,987
5026 USD 251 North Lyon	1,000	118,903
5027 USD 261 Haysville	15,448	1,836,563
5028 USD 267 Renwick	3,806	452,426
5029 USD 288 Central Heights	1,235	146,781
5031 USD 305 Salina	24,637	2,928,936
5032 USD 361 Anthony-Harper	2,044	242,982
5033 USD 378 Riley Co	1,482	176,131
5034 USD 403 Otis-Bison	703	83,549
5035 USD 413 Chanute	3,779	449,297
5036 USD 415 Hiawatha	2,077	246,884
5037 USD 418 McPherson	7,364	875,440
5038 USD 422 Kiowa County	814	96,746
5039 USD 439 Sedgwick Public Schools	1,149	136,595
5040 USD 445 Coffeyville	3,598	427,770
5041 USD 457 Garden City	18,988	2,257,372
5042 USD 458 Basehor-Linwood	5,731	681,276
5043 USD 465 Winfield	8,497	1,010,188
5056 USD 223 Barnes	901	107,081
5057 USD 258 Humboldt	1,505	178,979
5058 USD 273 Beloit	3,338	396,887
5059 USD 284 Chase County	965	114,707
5060 USD 285 Cedar Vale	455	54,065
5061 USD 286 Chautauqua County	870	103,417
5062 USD 287 West Franklin	1,646	195,727
5063 USD 327 Ellsworth	1,420	168,862
5064 USD 338 Valley Falls	865	102,875
5065 USD 342 McLouth	1,075	127,754
5066 USD 380 Vermillion	1,265	150,403
5067 USD 389 Eureka	1,940	230,663
5068 USD 417 Council Grove	1,746	207,541
5069 USD 440 Halstead	1,725	205,085
5070 USD 464 Tonganoxie	4,169	495,624
5072 USD 482 Dighton	592	70,352
5073 USD 487 Herington	1,065	126,574
5076 USD 217 Rolla	495	58,806
5077 USD 218 Elkhart	1,287	153,032
5078 USD 226 Meade	1,075	127,859
5079 USD 235 Uniontown	1,182	140,473
5080 USD 252 Southern Lyon County	1,331	158,251
5081 USD 254 Barber County North	1,148	136,480
5082 USD 269 Palco	342	40,650
5083 USD 270 Plainville	837	99,509
5087 USD 281 Hill City	938	111,470
5088 USD 289 Wellsville	1,673	198,901
5089 USD 298 Lincoln	882	104,910

(1) The 2017 Legislative session S Sub for HB 2002 reduced school contributions for FY 2019 by \$194 million, to be repaid over twenty years. 2018 Legislative session H Sub for SB 109 provided for an on-behalf payment of \$82 million in July 2018. The 2019 Legislative session passed SB 9 provided for an on-behalf payment of \$115 million in March 2019.

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2019

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5090 USD 303 Ness City	\$ 648	\$ 77,091
5092 USD 321 Kaw Valley	3,451	410,236
5093 USD 322 Onaga-Havensville-Wheaton	793	94,262
5095 USD 329 Mill Creek Valley	1,245	148,048
5096 USD 346 Jayhawk	1,362	161,977
5098 USD 360 Caldwell	704	83,662
5099 USD 365 Garnett	2,459	292,343
5100 USD 367 Osawatomie	2,795	332,227
5101 USD 372 Silver Lake	1,875	222,944
5102 USD 379 Clay Center	4,456	529,782
5103 USD 382 Pratt	2,337	277,811
5104 USD 419 Canton-Galva	794	94,343
5105 USD 459 Bucklin	594	70,604
5106 USD 483 Kismet-Plains	1,992	236,775
5116 USD 210 Hugoton	2,477	294,438
5117 USD 212 Northern Valley	492	58,481
5118 USD 214 Ulysses	3,469	412,431
5119 USD 219 Minneola	751	89,240
5120 USD 231 Gardner	16,754	1,991,764
5122 USD 255 South Barber County	656	78,044
5123 USD 256 Marmaton Valley	681	80,918
5125 USD 320 Wamego	4,521	537,506
5127 USD 332 Cunningham	581	69,103
5128 USD 335 North Jackson	864	102,755
5129 USD 337 Royal Valley	2,161	256,967
5130 USD 343 Perry	1,654	196,633
5131 USD 364 Marysville	2,269	269,718
5132 USD 368 Paola	8,651	1,028,421
5133 USD 381 Spearville-Windthors	750	89,137
5134 USD 393 Solomon	806	95,877
5135 USD 402 Augusta	4,168	495,489
5137 USD 432 Victoria	634	75,319
5138 USD 454 Burlingame Public Schools	616	73,215
5140 USD 463 Udall	819	97,367
5141 USD 467 Wichita County Schools	1,099	130,601
5142 USD 474 Haviland	254	30,193
5143 USD 211 Norton	1,609	191,343
5144 USD 216 Deerfield	795	94,484
5145 USD 227 Jetmore	737	87,610
5147 USD 232 De Soto	16,025	1,905,087
5148 USD 239 North Ottawa County	1,589	188,943
5149 USD 244 Burlington	3,221	382,988
5150 USD 257 Iola	2,714	322,662
5151 USD 274 Oakley	832	98,918
5152 USD 282 West Elk	1,792	213,067
5153 USD 283 Elk Valley	363	43,131
5154 USD 299 Sylvan Grove	568	67,518
5155 USD 311 Pretty Prairie	649	77,153
5156 USD 315 Colby	1,896	225,433
5157 USD 326 Logan	420	49,892
5158 USD 331 Kingman-Norwich	2,086	248,026
5159 USD 333 Concordia	3,400	404,176
5160 USD 347 Kinsley-Offerle	827	98,358
5161 USD 356 Conway Springs	1,153	137,129
5162 USD 377 Atchison Co Community	1,149	136,617

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2019

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5163 USD 395 LaCrosse	\$ 789	\$ 93,810
5164 USD 412 Hoxie Community Schools	865	102,840
5166 USD 429 Troy	673	79,983
5167 USD 430 South Brown County	1,556	184,991
5168 USD 431 Hoisington	1,703	202,446
5171 USD 444 Little River	740	87,993
5172 USD 447 Cherryvale	1,981	235,538
5173 USD 452 Stanton Co	1,154	137,232
5174 USD 460 Hesston	1,643	195,324
5175 USD 462 Central	896	106,558
5176 USD 469 Lansing	6,257	743,808
5185 USD 229 Blue Valley	58,780	6,988,114
5186 USD 237 Smith Center	1,031	122,546
5187 USD 240 Twin Valley	1,350	160,454
5188 USD 271 Stockton	738	87,683
5189 USD 291 Grinnell	272	32,348
5190 USD 297 St Francis Schools	786	93,434
5191 USD 309 Nickerson	2,840	337,661
5192 USD 310 Fairfield	891	105,875
5193 USD 313 Buhler	4,520	537,356
5195 USD 323 Rock Creek	1,998	237,514
5196 USD 341 Oskaloosa	1,468	174,525
5197 USD 351 Macksville	789	93,835
5198 USD 353 Wellington	3,957	470,468
5199 USD 355 Ellinwood	1,151	136,866
5200 USD 362 Prairie View	2,543	302,358
5201 USD 369 Burrton	603	71,682
5202 USD 392 Osborne County	676	80,376
5203 USD 400 Smoky Valley	1,962	233,247
5204 USD 405 Lyons	2,901	344,875
5205 USD 408 Marion	1,241	147,586
5206 USD 410 Durham Hillsboro Lehigh	1,376	163,602
5207 USD 416 Louisburg	2,940	349,487
5208 USD 423 Moundridge	891	105,894
5210 USD 428 Great Bend	9,429	1,121,020
5212 USD 434 Santa Fe Trail	2,397	284,931
5213 USD 436 Caney Valley	1,814	215,679
5214 USD 450 Shawnee Heights	8,549	1,016,358
5215 USD 466 Scott Co	2,043	242,886
5216 USD 473 Chapman	2,650	315,070
5217 USD 476 Copeland	320	37,989
5218 USD 481 Rural Vista	801	95,279
5219 USD 241 Wallace County Schools	578	68,703
5220 USD 243 Lebo-Waverly	1,144	136,034
5222 USD 307 Ell-Saline	1,092	129,764
5223 USD 339 Jefferson County North	1,049	124,746
5226 USD 272 Waconda	637	75,722
5227 USD 275 Triplains	220	26,198
5228 USD 292 Wheatland	429	51,018
5229 USD 294 Oberlin	984	116,947
5230 USD 312 Haven	1,926	228,929
5231 USD 336 Holton	4,124	490,332
5233 USD 437 Auburn-Washburn	14,796	1,758,987
5235 USD 479 Crest	638	75,893
5236 USD 330 Mission Valley	1,516	180,199

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2019

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5237 USD 334 Southern Cloud County	\$ 642	\$ 76,288
5238 USD 387 Altoona-Midway	630	74,952
5239 USD 401 Chase Raymond	437	51,906
5240 USD 494 Syracuse	1,112	132,143
5241 USD 300 Commanche County	685	81,379
5250 USD 306 SE of Saline	1,659	197,201
5251 USD 384 Blue Valley	548	65,139
5267 USD 397 Centre	608	72,295
5268 USD 220 Ashland	641	76,160
5270 USD 224 Clifton-Clyde	793	94,247
5271 USD 225 Fowler	451	53,672
5272 USD 230 Spring Hill	8,448	1,004,374
5274 USD 249 Frontenac	1,993	236,990
5275 USD 263 Mulvane	4,510	536,180
5276 USD 264 Clearwater	2,415	287,075
5278 USD 293 Quinter	624	74,151
5280 USD 308 Hutchinson	12,962	1,540,985
5281 USD 316 Golden Plains	628	74,616
5283 USD 325 Phillipsburg	1,283	152,508
5284 USD 340 Jefferson West	1,747	207,726
5285 USD 344 Pleasanton	995	118,348
5286 USD 350 St John-Hudson	778	92,462
5287 USD 357 Belle Plaine	1,479	175,859
5288 USD 358 Oxford	840	99,911
5289 USD 366 Woodson	986	117,235
5291 USD 374 Sublette	1,531	182,037
5292 USD 375 Circle	3,973	472,345
5293 USD 388 Ellis	978	116,257
5294 USD 407 Russell County	2,225	264,533
5295 USD 411 Goessel	712	84,670
5296 USD 435 Abilene	3,323	395,087
5297 USD 461 Neodesha	1,714	203,752
5298 USD 468 Healy	217	25,768
5299 USD 471 Dexter	459	54,612
5300 USD 484 Fredonia	1,588	188,815
5302 USD 489 Hays	9,086	1,080,194
5303 USD 490 El Dorado	4,455	529,669
5304 USD 491 Eudora	3,495	415,481
5305 USD 492 Flinthills	762	90,547
5306 USD 495 Fort Larned	2,990	355,417
5307 USD 496 Pawnee Heights	457	54,377
5308 USD 497 Lawrence	28,606	3,400,864
5309 USD 499 Galena	1,930	229,427
5310 USD 502 Lewis	276	32,768
5312 USD 345 Seaman	10,166	1,208,572
5313 USD 438 Skyline	797	94,773
5314 USD 501 Topeka Public Schools	41,515	4,935,513
5316 USD 208 Trego County	942	111,950
5317 USD 246 Arma	1,259	149,643
5318 USD 247 Cherokee	1,382	164,285
5319 USD 248 Girard	2,029	241,249
5320 USD 426 Pike Valley	595	70,694
5321 USD 498 Valley Heights	1,109	131,814
5322 USD 504 Oswego	1,231	146,378
5324 USD 500 Kansas City	69,191	8,225,799

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2019

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5329 USD 245 Leroy-Gridley	\$ 559	\$ 66,410
5330 USD 493 Columbus	2,817	334,953
5331 USD 503 Parsons	3,434	408,276
5332 USD 506 Labette County	3,446	409,728
5333 USD 505 Chetopa	1,066	126,725
5337 USD 207 Fort Leavenworth	4,875	579,510
5366 USD 508 Baxter Springs	2,267	269,494
5367 USD 507 Satanta	922	109,648
5368 USD 101 Erie-St Paul	1,169	139,004
5405 USD 511 Attica	473	56,245
5409 USD 200 Greeley Co	608	72,229
5410 USD 509 South Haven	542	64,432
5430 USD 512 Shawnee Mission	67,960	8,079,461
5436 USD 102 Cimarron-Ensign	1,612	191,694
5590 USD 103 Cheylin	370	43,969
5696 Kansas State H S Activities Assoc	644	76,570
9291 USD 105 Rawlins County	849	100,910
9302 USD 106 Western Plains	472	56,130
9332 USD 107 Rock Hills	789	93,748
9333 USD 108 Washington County	848	100,857
9335 USD 109 Republic County	1,103	131,173
9389 USD 110 Thunder Ridge	664	78,881
9410 USD 111 Doniphan West	898	106,748
9444 USD 114 Riverside	1,228	145,946
9445 USD 112 Central Plains	1,475	175,360
9446 USD 113 Prairie Hills	2,517	299,198
9461 USD 115 Nemaha Central Schools	1,703	202,495
Other Employers Subtotal	\$ 1,247,864	\$ 148,352,417
Special Funding Situation - State of Kansas Subtotal	\$ 190,047	\$ 22,593,750
State Subtotal	\$ 358,306	\$ 42,597,232
Total State/School	\$ 1,796,217	\$ 213,543,399

(1) The 2017 Legislative session S Sub for HB 2002 reduced school contributions for FY 2019 by \$194 million, to be repaid over twenty years. 2018 Legislative session H Sub for SB 109 provided for an on-behalf payment of \$82 million in July 2018. The 2019 Legislative session passed SB 9 provided for an on-behalf payment of \$115 million in March 2019.

**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, 2019

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%)	2020	2021	2022	2023	2024	Thereafter
State/School Group									
Special Funding Situation - State of Kansas	\$ 936,650,356	\$ 684,310,339	\$ 472,552,821	\$ 15,206,911	\$ (3,580,404)	\$ 3,802,402	\$ 5,795,559	\$ 225,089	\$ -
Nonspecial Funding Situation									
Employer: State of Kansas									
S175 Kansas Housing Resource Corporation	\$ 4,442,989	\$ 3,246,017	\$ 2,241,548	\$ 18,342	\$ (51,865)	\$ (39,242)	\$ (16,042)	\$ (2,107)	\$ -
S176 Kansas Development Finance Authority	1,602,780	1,170,980	808,624	32,623	(16,688)	(3,986)	9,151	566	-
S246 Fort Hays State University	12,321,884	9,002,284	6,216,558	(662,243)	(851,665)	(501,510)	(150,433)	(10,743)	-
S276 Dept of Transportation	176,453,619	128,915,806	89,023,246	(2,639,599)	(5,558,293)	(1,626,610)	719,833	44,759	-
S367 Kansas State University	85,484,157	62,454,140	43,127,918	(975,599)	(2,960,335)	(1,753,247)	(532,778)	(61,146)	-
S379 Emporia State University	12,262,748	8,959,080	6,186,723	(601,283)	(782,228)	(489,172)	(163,757)	(14,543)	-
S385 Pittsburg State University	15,729,639	11,491,967	7,935,817	(402,128)	(793,878)	(608,727)	(300,915)	(28,338)	-
S450 Kansas Lottery	8,282,224	6,050,936	4,178,495	166,312	(49,385)	12,403	43,792	1,802	-
S561 Kansas Board of Regents	753,453	550,467	380,127	(53,309)	(106,172)	(88,325)	(44,774)	(4,001)	-
S682 Staff Benefits University of Kansas	56,859,067	41,540,846	28,686,171	(2,618,314)	(3,039,434)	(1,750,166)	(724,455)	(73,670)	-
S683 University of Kansas Medical Center	22,965,121	16,778,160	11,586,215	188,000	(66,626)	165,851	133,919	4,721	-
S715 Wichita State University	24,003,985	17,537,147	12,110,336	(1,719,277)	(2,302,821)	(1,496,305)	(526,782)	(43,627)	-
Other state agencies (less KPERS)	1,344,756,432	982,469,852	678,447,870	6,183,174	(16,852,152)	(765,833)	8,153,457	477,145	-
State Subtotal	\$ 1,765,918,098	\$ 1,290,167,682	\$ 890,929,648	\$ (3,083,301)	\$ (33,431,542)	\$ (8,944,869)	\$ 6,600,216	\$ 290,818	\$ -
Other Employers:									
4930 North Central Kansas Technical College	\$ 78,258	\$ 57,175	\$ 39,482	\$ 9,545	\$ 2,403	\$ (1,280)	\$ (18,418)	\$ (2,296)	\$ -
4931 North West Kansas Technical College	45,237	33,050	22,823	(28,544)	(32,707)	(25,659)	135	652	-
5045 Allen County Community College	69,936	51,095	35,284	11,142	6,529	2,911	2,936	266	-
5046 Coffeyville Community College	-	-	-	-	-	-	-	-	-
5047 Garden City Community College	61,880	45,209	31,219	(16,070)	(9,758)	(3,965)	(7,922)	(757)	-
5048 Hutchinson Community College	917,227	670,120	462,754	70,182	49,786	13,027	2,307	481	-
5049 Kansas City Kansas Community College	1,488,492	1,087,482	750,964	(41,474)	(174,793)	(201,892)	(124,359)	(11,171)	-
5050 Neosho County Community College	68,608	50,125	34,614	(47,151)	(35,051)	(46,743)	(37,761)	(3,281)	-
5107 Cowley County Community College	293,821	214,663	148,237	43,437	12,939	(6,728)	3,895	635	-
5108 Barton County Community College	189,890	138,733	95,802	1,410	6,217	5,043	4,885	379	-
5109 Butler County Community College	660,853	482,815	333,410	(17,367)	(14,149)	(30,360)	(33,752)	(2,730)	-
5110 Colby Community College	225,301	164,603	113,667	(7,903)	(14,317)	(11,158)	(4,547)	(381)	-
5111 Independence Community College	-	-	-	(109,285)	(41,871)	(10,571)	(5,530)	(719)	-

**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, 2019

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%)	2020	2021	2022	2023	2024	Thereafter
5112 Labette Community College	\$ 92,953	\$ 67,911	\$ 46,896	\$ 12,911	\$ 5,786	\$ 3,871	\$ 2,626	\$ 210	\$ -
5113 Pratt Community College	143,325	104,712	72,309	(8,473)	(6,339)	(2,482)	(1,542)	(141)	-
5177 Cloud County Community College	311,172	227,340	156,991	44,851	37,708	35,399	26,631	2,357	-
5178 Dodge City Community College	484,685	354,107	244,530	62,514	36,398	15,469	(5,081)	(839)	-
5179 Fort Scott Community College	410,322	299,779	207,013	29,890	(11,361)	12,473	26,082	2,546	-
5180 Highland Community College	103,754	75,802	52,345	(10,682)	(2,003)	(3,338)	(7,844)	(696)	-
5404 Seward County Community College	113,580	82,981	57,303	12,090	11,961	4,609	(5,818)	(712)	-
5406 Johnson County Community College	962,996	703,558	485,844	(9,436)	(34,201)	(87,105)	(59,159)	(4,774)	-
5596 NW Kansas Education Service Center	1,146,069	837,310	578,208	(103,967)	(76,343)	(43,041)	(9,258)	(598)	-
5600 SC Kansas Special Education Coop	1,134,207	828,644	572,223	(83,878)	(125,401)	(107,222)	(38,474)	(2,486)	-
5604 ANW Special Education Coop	816,838	596,776	412,106	(236,081)	(119,717)	(78,257)	(18,146)	(483)	-
5608 Tri County Special Education Coop	203,612	148,757	102,725	(135,721)	(37,891)	(20,005)	(6,823)	276	-
5609 Keystone Learning Services	822,238	600,721	414,830	(90,006)	(110,321)	(91,895)	(56,880)	(4,722)	-
5612 SE Kansas Education Service Center	1,327,992	970,222	669,990	(198,395)	(265,364)	(201,134)	(69,656)	(5,018)	-
5624 Reno County Education Coop	505,843	369,565	255,205	(82,283)	(77,831)	(37,487)	(9,924)	(818)	-
5626 High Plains Educational Coop	592,068	432,561	298,706	(87,875)	(82,328)	(112,171)	(71,758)	(5,122)	-
5634 SW Kansas Coop District 613	1,033,375	754,976	521,352	64,515	15,693	30,847	41,698	4,057	-
5638 East Central Kansas Coop in Education	511,331	373,575	257,974	(6,716)	(39,244)	(8,616)	19,895	2,620	-
5655 Brown Co Kansas Special Educ Coop	-	-	-	(1,994)	(9,929)	(9,754)	(1,469)	-	-
5657 Doniphan County Education Coop	17,705	12,935	8,933	(87,353)	(98,451)	(76,133)	(18,203)	(594)	-
5671 Marion County Special Education Coop	345,166	252,176	174,141	24,670	(35,188)	(30,353)	(34,350)	(3,309)	-
5682 Sedgwick Co Area Educ Serv Coop 618	1,788,332	1,306,543	902,238	(71,897)	(128,388)	(89,632)	(22,692)	(1,313)	-
5688 Sumner County Education Services	68,520	50,060	34,569	(62,969)	(41,088)	(23,198)	(8,959)	(586)	-
9034 Three Lakes Educational Cooperative	728,842	532,487	367,711	73,429	9,694	5,878	2,617	146	-
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	154,834	113,120	78,116	(86,496)	(48,474)	(30,009)	(21,668)	(1,919)	-
9047 SW Plains Regional Service Center	351,363	256,704	177,268	(124,900)	(108,472)	(48,510)	(5,287)	223	-
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-
9055 South Central Kansas Education Service	745,662	544,776	376,197	12,974	(3,495)	(6,936)	17,690	2,430	-
9056 Smoky Hill Education Service Center	-	-	-	(30,679)	(35,568)	(33,851)	(13,008)	(564)	-
9273 Nc Kansas Sp Ed Coop Interlocal 636	21,158	15,458	10,674	(75,350)	(34,225)	(39,292)	(18,910)	(1,062)	-
9274 Southeast Kansas Interlocal 637	512,482	374,416	258,554	(50,055)	(76,092)	(67,150)	(19,432)	(1,270)	-
9303 Wichita Area Technical College	36,562	26,712	18,446	(8,448)	(29,441)	(42,643)	(12,490)	(385)	-
9304 Manhattan Area Technical College	-	-	-	(4)	(4)	(4)	(886)	(114)	-
9305 Flint Hills Technical College	284,171	207,614	143,368	(24,154)	(39,188)	(21,148)	2,887	560	-
9395 Salina Area Technical College	45,414	33,179	22,912	6,351	3,931	2,247	816	(8)	-
9487 Western Kansas Com College Virtual Ed Consortium	174,044	127,155	87,808	(7,665)	(14,356)	(12,415)	(732)	189	-
9507 Butler Co Special Education Interlocal # 638	812,943	593,930	410,141	70,959	(95,930)	(94,034)	(23,056)	(441)	-
4828 USD 202 Turner	45,341,007	33,125,830	22,875,154	365,798	(807,570)	(123,406)	(164,965)	(48,678)	-

**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, 2019

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%)	2020	2021	2022	2023	2024	Thereafter
4829 USD 203 Piper	\$ 22,119,424	\$ 16,160,300	\$ 11,159,550	\$ 1,013,060	\$ 550,183	\$ 430,566	\$ 314,610	\$ 18,062	\$ -
4871 USD 205 Bluestem	6,274,699	4,584,252	3,165,671	102,291	(31,449)	37,060	53,117	4,441	-
4882 USD 204 Bonner Springs	34,725,834	25,370,456	17,519,654	1,485,437	224,503	152,202	164,584	5,477	-
4912 USD 206 Remington-Whitewater	6,397,398	4,673,895	3,227,574	26,808	43,391	54,024	66,118	3,932	-
4977 USD 209 Moscow	3,015,669	2,203,227	1,521,446	(15,420)	(68,604)	(30,433)	1,100	135	-
4978 USD 233 Olathe	393,966,198	287,829,008	198,761,296	9,077,070	2,150,208	6,054,679	4,937,313	282,328	-
4979 USD 242 Weskan	1,409,083	1,029,466	710,901	8,592	(13,571)	11,521	12,084	553	-
4980 USD 250 Pittsburg	31,601,807	23,088,064	15,943,541	383,163	(108,762)	76,425	179,976	9,126	-
4981 USD 253 Emporia	67,421,479	49,257,671	34,015,052	1,013,078	(205,433)	608,603	664,822	40,031	-
4982 USD 259 Wichita	661,524,017	483,304,919	333,747,848	10,882,368	3,325,912	10,853,736	617,371	(452,469)	-
4983 USD 260 Derby	83,030,811	60,661,742	41,890,171	2,444,636	1,072,575	470,219	351,386	(6,487)	-
4984 USD 262 Valley Center	27,108,004	19,804,922	13,676,356	738,458	117,462	367,693	211,025	5,141	-
4985 USD 265 Goddard	55,445,470	40,508,081	27,972,992	890,888	3,171	629,270	(4,351)	(42,000)	-
4986 USD 266 Maize	63,302,322	46,248,243	31,936,881	515,451	159,551	927,482	201,009	(16,699)	-
4987 USD 268 Cheney	8,441,218	6,167,096	4,258,709	68,512	(69,921)	19,650	(16,834)	(6,237)	-
4988 USD 290 Ottawa	31,626,949	23,106,432	15,956,225	520,752	(51,868)	228,498	182,165	2,388	-
4990 USD 314 Brewster	1,926,434	1,407,440	971,912	84,394	51,228	35,716	31,442	2,381	-
4991 USD 348 Baldwin City	14,104,108	10,304,365	7,115,714	231,591	31,995	192,246	200,200	13,304	-
4992 USD 349 Stafford	3,334,101	2,435,871	1,682,099	61,256	176	39,844	32,374	1,431	-
4993 USD 352 Goodland	10,719,901	7,831,887	5,408,336	99,719	(81,078)	12,538	40,747	293	-
4994 USD 359 Argonia Public Schools	2,375,885	1,735,806	1,198,666	32,728	(22,599)	(20,084)	(24,944)	(3,585)	-
4995 USD 363 Holcomb	10,588,970	7,736,229	5,342,279	18,306	(111,522)	38,709	26,671	(2,302)	-
4996 USD 371 Montezuma	3,242,918	2,369,254	1,636,096	44,799	(50,196)	(1,263)	24,001	1,682	-
4997 USD 373 Newton	47,447,417	34,664,758	23,937,866	503,607	(244,854)	234,607	(74,745)	(34,805)	-
4998 USD 376 Sterling	5,989,023	4,375,539	3,021,543	61,417	(51,378)	(47,493)	3,351	(994)	-
4999 USD 383 Manhattan	84,843,134	61,985,813	42,804,513	1,146,158	1,050,658	549,430	637,400	33,153	-
5000 USD 385 Andover	51,456,270	37,593,599	25,960,387	707,892	(270,692)	478,552	326,635	5,539	-
5001 USD 386 Madison-Virgil	3,243,892	2,369,965	1,636,587	11,380	(33,853)	10,797	(35,871)	(5,238)	-
5002 USD 390 Hamilton	1,236,455	903,346	623,809	(13,862)	(27,511)	(17,915)	(1,097)	(156)	-
5004 USD 394 Rose Hill	15,870,486	11,594,868	8,006,876	261,349	36,029	75,398	132,799	7,803	-
5005 USD 396 Douglass Public Schools	8,293,998	6,059,538	4,184,435	79,203	(16,899)	23,582	22,496	(899)	-
5006 USD 398 Peabody-Burns	3,464,058	2,530,817	1,747,664	3,562	(24,573)	32,142	49,354	3,479	-
5007 USD 399 Paradise	2,112,252	1,543,197	1,065,660	9,499	(21,512)	(2,508)	4,742	(152)	-
5008 USD 404 Riverton	8,614,908	6,293,993	4,346,338	(6,445)	(137,340)	(32,643)	(5,353)	(4,016)	-
5010 USD 409 Atchison Public Schools	21,338,793	15,589,976	10,765,711	589,475	(76,931)	108,952	109,357	(351)	-
5011 USD 420 Osage City	7,368,449	5,383,339	3,717,483	230,353	95,655	88,824	52,816	570	-
5012 USD 421 Lyndon	4,736,987	3,460,810	2,389,874	111,379	26,011	75,876	21,931	(1,471)	-
5013 USD 443 Dodge City	92,767,798	67,775,518	46,802,613	2,873,608	613,034	1,510,211	1,719,486	125,607	-

**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, 2019

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%)	2020	2021	2022	2023	2024	Thereafter
5014 USD 446 Independence	\$ 20,793,379	\$ 15,191,500	\$ 10,490,542	\$ 220,405	\$ (169,838)	\$ 49,559	\$ 73,201	\$ (1,283)	\$ -
5015 USD 448 Inman	5,372,433	3,925,063	2,710,465	(8,110)	(35,643)	25,749	66,999	6,765	-
5016 USD 449 Easton	6,933,251	5,065,386	3,497,919	(58,393)	(118,626)	(42,357)	(13,480)	(4,030)	-
5017 USD 453 Leavenworth	47,253,631	34,523,180	23,840,099	(2,198,828)	(577,915)	242,299	282,283	6,590	-
5018 USD 456 Marais Des Cygnes Valley	3,296,919	2,408,707	1,663,341	(32,296)	(84,693)	(20,253)	(6,923)	(2,002)	-
5019 USD 470 Arkansas City	31,532,314	23,037,292	15,908,480	441,104	(174,252)	119,440	84,239	(8,494)	-
5020 USD 475 Geary Co	101,147,401	73,897,599	51,030,237	2,014,627	(549,314)	(288,718)	308,202	5,381	-
5021 USD 477 Ingalls	3,329,409	2,432,443	1,679,732	(42,389)	(100,273)	(7,644)	38,410	2,794	-
5022 USD 480 Liberal	62,809,581	45,888,250	31,688,286	1,418,799	247,332	778,678	706,255	40,147	-
5024 USD 215 Lakin	8,017,971	5,857,875	4,045,175	104,751	(73,893)	115,133	62,590	(1,108)	-
5025 USD 234 Fort Scott	22,841,803	16,688,065	11,524,000	328,813	(197,861)	59,946	138,886	4,023	-
5026 USD 251 North Lyon	4,929,267	3,601,289	2,486,882	(57,627)	(203,250)	(111,988)	(48,214)	(5,453)	-
5027 USD 261 Haysville	76,136,866	55,625,073	38,412,082	2,185,123	780,363	1,396,222	904,022	52,365	-
5028 USD 267 Renwick	18,755,844	13,702,891	9,462,578	468,181	184,238	302,719	43,748	(10,524)	-
5029 USD 288 Central Heights	6,084,986	4,445,649	3,069,958	(122,689)	(243,728)	(167,233)	(214,025)	(24,182)	-
5031 USD 305 Salina	121,422,455	88,710,415	61,259,277	2,132,404	(270,170)	830,995	629,667	4,608	-
5032 USD 361 Anthony-Harper	10,073,124	7,359,355	5,082,028	78,502	(108,397)	(19,607)	38,361	92	-
5033 USD 378 Riley Co	7,301,700	5,334,572	3,683,807	159,793	(29,647)	38,966	74,298	5,086	-
5034 USD 403 Otis-Bison	3,463,616	2,530,494	1,747,441	3,782	(38,664)	11,390	12,644	459	-
5035 USD 413 Chanute	18,626,152	13,608,139	9,397,146	186,243	(142,423)	91,348	104,995	1,561	-
5036 USD 415 Hiawatha	10,234,862	7,477,520	5,163,627	191,449	4,801	113,896	72,113	1,293	-
5037 USD 418 McPherson	36,292,406	26,514,983	18,310,011	335,824	(214,846)	(28,150)	(418,898)	(68,849)	-
5038 USD 422 Kiowa County	4,010,712	2,930,199	2,023,459	(172,674)	(176,564)	(41,662)	13,454	846	-
5039 USD 439 Sedgwick Public Schools	5,662,713	4,137,139	2,856,915	68,801	16,842	63,547	(28,993)	(6,950)	-
5040 USD 445 Coffeyville	17,733,712	12,956,128	8,946,898	170,181	(106,085)	86,555	127,625	5,758	-
5041 USD 457 Garden City	93,581,980	68,370,354	47,213,379	300,114	(1,129,182)	270,942	519,516	18,828	-
5042 USD 458 Basehor-Linwood	28,243,096	20,634,213	14,249,025	1,699,420	341,401	513,794	327,794	13,621	-
5043 USD 465 Winfield	41,878,543	30,596,177	21,128,293	914,793	289,040	699,328	614,217	43,038	-
5056 USD 223 Barnes	4,439,182	3,243,236	2,239,628	489	(65,908)	(4,962)	22,020	650	-
5057 USD 258 Humboldt	7,419,795	5,420,851	3,743,387	77,012	(58,269)	48,828	32,894	(573)	-
5058 USD 273 Beloit	16,453,435	12,020,767	8,300,982	227,762	(83,703)	99,316	229,619	19,298	-
5059 USD 284 Chase County	4,755,312	3,474,198	2,399,119	54,877	(45,323)	14,513	1,664	(2,121)	-
5060 USD 285 Cedar Vale	2,241,324	1,637,496	1,130,779	68,961	37,199	28,890	14,390	520	-
5061 USD 286 Chautauqua County	4,287,270	3,132,250	2,162,986	(4,897)	(59,553)	16,410	12,900	(1,128)	-
5062 USD 287 West Franklin	8,114,112	5,928,114	4,093,679	37,549	26,091	124,570	(39,518)	(10,741)	-
5063 USD 327 Ellsworth	7,000,354	5,114,411	3,531,774	109,403	621	79,241	63,136	2,581	-
5064 USD 338 Valley Falls	4,264,784	3,115,822	2,151,642	(68,521)	(99,325)	(57,964)	(90,593)	(11,261)	-
5065 USD 342 McLouth	5,296,211	3,869,376	2,672,010	89,188	5,920	33,947	61,259	4,838	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2019

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%)	2020	2021	2022	2023	2024	Thereafter
5066 USD 380 Vermillion	\$ 6,235,128	\$ 4,555,342	\$ 3,145,707	\$ (18,762)	\$ (86,349)	\$ 11,421	\$ 52,089	\$ 3,767	\$ -
5067 USD 389 Eureka	9,562,412	6,986,233	4,824,367	96,050	(18,983)	68,892	30,367	(143)	-
5068 USD 417 Council Grove	8,603,842	6,285,908	4,340,755	(80,728)	46,882	13,692	(45,239)	(9,855)	-
5069 USD 440 Halstead	8,502,036	6,211,530	4,289,393	100,453	(27,299)	59,764	95,751	6,982	-
5070 USD 464 Tonganoxie	20,546,654	15,011,245	10,366,066	409,710	(133,969)	69,851	118,453	4,143	-
5072 USD 482 Dighton	2,916,519	2,130,789	1,471,424	28,053	16,475	35,879	15,929	222	-
5073 USD 487 Herington	5,247,256	3,833,609	2,647,312	22,640	(71,153)	(6,561)	22,886	53	-
5076 USD 217 Rolla	2,437,854	1,781,080	1,229,931	(63,471)	(107,486)	(59,414)	(30,753)	(3,742)	-
5077 USD 218 Elkhart	6,344,104	4,634,959	3,200,687	(180,027)	(128,051)	(29,979)	(69,724)	(11,215)	-
5078 USD 226 Meade	5,300,549	3,872,545	2,674,199	21,459	(19,615)	80,755	(739)	(3,973)	-
5079 USD 235 Uniontown	5,823,478	4,254,593	2,938,023	30,928	(124,258)	(67,953)	(46,297)	(6,783)	-
5080 USD 252 Southern Lyon County	6,560,464	4,793,030	3,309,843	138,958	47,970	58,609	32,325	776	-
5081 USD 254 Barber County North	5,657,932	4,133,647	2,854,504	71,486	24,877	35,620	38,007	1,599	-
5082 USD 269 Palco	1,685,198	1,231,194	850,205	(90,695)	(90,580)	(55,155)	(14,114)	(952)	-
5083 USD 270 Plainville	4,125,266	3,013,891	2,081,253	41,662	(14,720)	(17,404)	20,326	942	-
5087 USD 281 Hill City	4,621,105	3,376,148	2,331,410	82,792	(30,406)	18,029	38,483	2,264	-
5088 USD 289 Wellsville	8,245,663	6,024,225	4,160,049	(36,892)	(117,479)	(1,053)	17,358	(1,577)	-
5089 USD 298 Lincoln	4,349,150	3,177,459	2,194,205	912	(80,060)	(37,204)	(8,798)	(1,845)	-
5090 USD 303 Ness City	3,195,910	2,334,910	1,612,380	14,362	(49,034)	(26,257)	(39,744)	(5,320)	-
5092 USD 321 Kaw Valley	17,006,817	12,425,064	8,580,170	368,763	(3,315)	179,763	161,738	7,183	-
5093 USD 322 Onaga-Havensville-Wheaton	3,907,755	2,854,979	1,971,516	65,814	(5,162)	68,858	38,136	1,446	-
5095 USD 329 Mill Creek Valley	6,137,483	4,484,003	3,096,443	(49,802)	(162,766)	(73,957)	(33,027)	(6,468)	-
5096 USD 346 Jayhawk	6,714,944	4,905,892	3,387,780	147,154	10,869	75,913	53,151	1,537	-
5098 USD 360 Caldwell	3,468,308	2,533,922	1,749,808	64,063	(15,479)	5,026	5,003	(1,034)	-
5099 USD 365 Garnett	12,119,423	8,854,368	6,114,414	83,176	(109,069)	60,875	74,336	2,072	-
5100 USD 367 Osawatomie	13,772,840	10,062,343	6,948,585	206,645	(86,724)	(16,738)	29,541	(792)	-
5101 USD 372 Silver Lake	9,242,387	6,752,425	4,662,910	180,961	(22,305)	31,115	84,541	6,032	-
5102 USD 379 Clay Center	21,962,731	16,045,821	11,080,496	624,603	66,971	242,366	318,307	24,107	-
5103 USD 382 Pratt	11,516,998	8,414,240	5,810,482	10,706	(79,267)	151,200	87,190	2,322	-
5104 USD 419 Canton-Galva	3,911,119	2,857,437	1,973,213	(107,686)	(148,318)	(123,802)	(46,575)	(5,002)	-
5105 USD 459 Bucklin	2,926,965	2,138,421	1,476,694	(31,004)	(51,344)	36,591	19,305	(141)	-
5106 USD 483 Kismet-Plains	9,815,776	7,171,339	4,952,192	147,615	(27,232)	23,651	56,262	2,390	-
5116 USD 210 Hugoton	12,206,268	8,917,816	6,158,228	61,742	(106,525)	22,454	(58,753)	(15,200)	-
5117 USD 212 Northern Valley	2,424,398	1,771,249	1,223,142	(65,679)	(83,626)	(27,361)	8,179	121	-
5118 USD 214 Ulysses	17,097,823	12,491,552	8,626,084	90,596	(265,547)	58,474	(46,577)	(20,409)	-
5119 USD 219 Minneola	3,699,540	2,702,858	1,866,468	120,231	35,387	31,203	36,228	2,251	-
5120 USD 231 Gardner Edgerton	82,570,913	60,325,744	41,658,147	3,581,487	1,531,738	1,491,306	1,088,367	69,451	-
5122 USD 255 South Barber County	3,235,393	2,363,756	1,632,300	35,842	(21,157)	16,428	15,108	(181)	-

**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, 2019

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%)	2020	2021	2022	2023	2024	Thereafter
5123 USD 256 Marmaton Valley	\$ 3,354,550	\$ 2,450,812	\$ 1,692,416	\$ 16,464	\$ (18,357)	\$ 31,788	\$ 46,265	\$ 3,410	\$ -
5125 USD 320 Wamego	22,282,933	16,279,758	11,242,042	159,681	(196,226)	71,270	6,443	(11,063)	-
5127 USD 332 Cunningham	2,864,731	2,092,953	1,445,296	34,496	(12,208)	11,275	14,469	456	-
5128 USD 335 North Jackson	4,259,827	3,112,200	2,149,140	59,067	(23,054)	30,782	20,685	(33)	-
5129 USD 337 Royal Valley	10,652,886	7,782,926	5,374,526	52,397	(126,953)	(27,109)	(99,087)	(16,528)	-
5130 USD 343 Perry	8,151,647	5,955,537	4,112,617	(321,048)	(246,721)	(68,741)	41,702	3,055	-
5131 USD 364 Marysville	11,181,481	8,169,113	5,641,209	75,558	(12,229)	96,194	65,742	1,050	-
5132 USD 368 Paola	42,634,386	31,148,390	21,509,626	822,795	64,120	585,142	388,445	13,104	-
5133 USD 381 Spearville-Windthors	3,695,291	2,699,754	1,864,324	34,355	(67,841)	33,013	(21,223)	(6,891)	-
5134 USD 393 Solomon	3,974,681	2,903,875	2,005,281	20,991	(23,207)	44,714	64,139	4,844	-
5135 USD 402 Augusta	20,541,077	15,007,170	10,363,252	205,670	(69,934)	58,523	72,030	(1,989)	-
5137 USD 432 Victoria	3,122,433	2,281,228	1,575,310	31,396	2,960	33,589	(19,443)	(4,309)	-
5138 USD 454 Burlingame Public Schools	3,035,234	2,217,521	1,531,317	(14,351)	(92,062)	(43,407)	(4,178)	(1,348)	-
5140 USD 463 Udall	4,036,473	2,949,020	2,036,456	(2,917)	(58,365)	(54,802)	(17,729)	(2,048)	-
5141 USD 467 Wichita County Schools	5,414,218	3,955,590	2,731,546	25,947	(31,664)	1,815	(24,593)	(5,486)	-
5142 USD 474 Haviland	1,251,682	914,470	631,491	(14,703)	(25,882)	(11,428)	(7,717)	(915)	-
5143 USD 211 Norton	7,932,366	5,795,332	4,001,986	56,817	(66,307)	30,691	38,551	321	-
5144 USD 216 Deerfield	3,916,962	2,861,706	1,976,160	(21,459)	(45,231)	27,069	44,997	2,874	-
5145 USD 227 Jetmore	3,631,994	2,653,510	1,832,390	49,510	(30,726)	558	14,264	89	-
5147 USD 232 De Soto	78,977,606	57,700,498	39,845,274	1,547,385	21,014	720,176	627,538	23,739	-
5148 USD 239 North Ottawa County	7,832,861	5,722,635	3,951,785	115,996	(26,453)	29,092	25,668	(490)	-
5149 USD 244 Burlington	15,877,214	11,599,784	8,010,270	499,120	255,482	229,669	73,817	(1,147)	-
5150 USD 257 Iola	13,376,328	9,772,654	6,748,539	(35,161)	(129,260)	(91,422)	1,633	(3,869)	-
5151 USD 274 Oakley	4,100,744	2,995,975	2,068,881	(93,412)	(148,999)	(14,419)	(68,204)	(11,433)	-
5152 USD 282 West Elk	8,832,950	6,453,293	4,456,343	166,519	78,895	179,658	170,725	13,942	-
5153 USD 283 Elk Valley	1,788,067	1,306,349	902,104	(129,273)	(109,158)	(42,593)	(46,690)	(5,280)	-
5154 USD 299 Sylvan Grove	2,799,044	2,044,962	1,412,156	30,120	(38,366)	(22,271)	6,641	227	-
5155 USD 311 Pretty Prairie	3,198,477	2,336,786	1,613,675	(37,975)	(48,830)	15,118	30,562	1,989	-
5156 USD 315 Colby	9,345,609	6,827,838	4,714,987	(121,621)	(187,030)	(19,408)	44,915	2,442	-
5157 USD 326 Logan	2,068,343	1,511,117	1,043,507	(4,088)	(47,233)	(23,011)	(9,315)	(1,494)	-
5158 USD 331 Kingman-Norwich	10,282,224	7,512,123	5,187,522	73,695	(96,936)	62,638	63,153	1,585	-
5159 USD 333 Concordia	16,755,578	12,241,511	8,453,417	314,622	131,820	284,050	312,954	25,682	-
5160 USD 347 Kinsley-Offerle	4,077,550	2,979,030	2,057,179	(42,986)	(115,518)	(25,222)	(25,276)	(4,410)	-
5161 USD 356 Conway Springs	5,684,844	4,153,308	2,868,081	38,111	(43,706)	(3,358)	(27,283)	(5,498)	-
5162 USD 377 Atchison Co Community	5,663,598	4,137,786	2,857,362	(94,526)	(188,078)	(110,902)	(48,272)	(6,037)	-
5163 USD 395 LaCrosse	3,888,987	2,841,268	1,962,047	34,237	(40,875)	7,069	20,497	584	-
5164 USD 412 Hoxie Community Schools	4,263,368	3,114,787	2,150,927	84,523	11,366	45,762	41,255	1,769	-
5166 USD 429 Troy	3,315,776	2,422,483	1,672,854	38,962	(13,048)	(14,568)	60,368	5,062	-

**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, 2019

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%)	2020	2021	2022	2023	2024	Thereafter
5167 USD 430 South Brown County	\$ 7,668,998	\$ 5,602,918	\$ 3,869,114	\$ 16,413	\$ (108,223)	\$ (13,871)	\$ 10,633	\$ (1,505)	\$ -
5168 USD 431 Hoisington	8,392,617	6,131,589	4,234,189	204,317	(10,633)	103,838	93,370	5,156	-
5171 USD 444 Little River	3,647,840	2,665,087	1,840,385	(50,457)	(138,646)	(81,124)	(11,703)	(1,213)	-
5172 USD 447 Cherryvale	9,764,519	7,133,891	4,926,332	61,320	(123,986)	(27,693)	(17,798)	(5,354)	-
5173 USD 452 Stanton Co	5,689,094	4,156,413	2,870,225	128,697	(15,736)	(24,070)	14,244	1,438	-
5174 USD 460 Hesston	8,097,380	5,915,890	4,085,238	89,871	(19,020)	19,675	36,508	366	-
5175 USD 462 Central	4,417,493	3,227,390	2,228,685	27,929	(45,578)	15,720	30,410	1,531	-
5176 USD 469 Lansing	30,835,430	22,528,154	15,556,893	1,368,305	(348,912)	(170,023)	58,158	(2,568)	-
5185 USD 229 Blue Valley	289,700,436	211,653,156	146,157,803	3,490,360	767,905	3,112,806	2,651,240	123,914	-
5186 USD 237 Smith Center	5,080,294	3,711,628	2,563,077	84,630	10,202	20,978	(18,509)	(4,809)	-
5187 USD 240 Twin Valley	6,651,824	4,859,777	3,355,935	58,555	(45,416)	48,400	49,355	1,793	-
5188 USD 271 Stockton	3,635,004	2,655,709	1,833,909	53,435	2,660	51,081	56,109	4,342	-
5189 USD 291 Grinnell	1,341,006	979,730	676,556	24,293	5,778	(9,899)	5,134	554	-
5190 USD 297 St Francis Schools	3,873,407	2,829,884	1,954,186	52,012	(26,560)	21,624	30,796	1,500	-
5191 USD 309 Nickerson	13,998,141	10,226,946	7,062,252	258,449	20,446	222,438	220,812	15,521	-
5192 USD 310 Fairfield	4,389,164	3,206,694	2,214,393	(11,987)	(31,488)	(732)	15,643	123	-
5193 USD 313 Buhler	22,276,736	16,275,231	11,238,916	281,133	(221,287)	64,114	187,992	11,965	-
5195 USD 323 Rock Creek	9,846,406	7,193,717	4,967,646	176,978	(9,119)	76,748	17,839	(4,537)	-
5196 USD 341 Oskaloosa	7,235,128	5,285,935	3,650,220	223,996	(88,222)	44,023	23,397	998	-
5197 USD 351 Macksville	3,890,050	2,842,044	1,962,583	15,314	(48,078)	(40,908)	3,416	(51)	-
5198 USD 353 Wellington	19,503,807	14,249,348	9,839,936	302,722	(119,051)	313,131	(10,814)	(16,463)	-
5199 USD 355 Ellinwood	5,673,956	4,145,353	2,862,588	58,828	(61,545)	72,555	42,675	1,974	-
5200 USD 362 Prairie View	12,534,615	9,157,704	6,323,883	(85,691)	30,889	88,389	(8,515)	(8,269)	-
5201 USD 369 Burrton	2,971,672	2,171,083	1,499,249	(80,068)	(111,334)	(8,539)	11,121	(273)	-
5202 USD 392 Osborne County	3,332,065	2,434,384	1,681,072	(6,988)	(12,543)	25,593	10,570	(1,102)	-
5203 USD 400 Smoky Valley	9,669,529	7,064,492	4,878,409	48,109	(116,115)	(7,795)	(13,128)	(6,098)	-
5204 USD 405 Lyons	14,297,185	10,445,426	7,213,124	56,907	(281,234)	(155,623)	9,715	(1,397)	-
5205 USD 408 Marion	6,118,361	4,470,032	3,086,796	59,337	(40,540)	30,976	47,814	2,757	-
5206 USD 410 Durham Hillsboro Lehigh	6,782,313	4,955,111	3,421,769	67,207	(32,439)	39,730	61,186	2,334	-
5207 USD 416 Louisburg	14,488,404	10,585,128	7,309,596	76,590	(81,570)	92,575	88,272	1,797	-
5208 USD 423 Moundridge	4,389,961	3,207,276	2,214,795	113,736	69,974	9,558	43,185	3,405	-
5210 USD 428 Great Bend	46,473,178	33,952,986	23,446,349	562,427	(390,669)	(34,890)	198,109	4,053	-
5212 USD 434 Santa Fe Trail	11,812,146	8,629,873	5,959,388	250,812	132,557	253,090	234,327	18,026	-
5213 USD 436 Caney Valley	8,941,218	6,532,393	4,510,966	122,010	(37,230)	94,808	129,276	9,043	-
5214 USD 450 Shawnee Heights	42,134,297	30,783,029	21,257,325	587,686	(267,209)	160,748	334,780	18,915	-
5215 USD 466 Scott Co	10,069,140	7,356,445	5,080,018	61,585	(1,448)	54,970	12,175	(3,729)	-
5216 USD 473 Chapman	13,061,615	9,542,727	6,589,762	129,953	(168,059)	(59,104)	(68,142)	(12,516)	-
5217 USD 476 Copeland	1,574,894	1,150,607	794,555	(23,429)	(40,285)	(21,800)	1,888	230	-

**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, 2019

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%)	2020	2021	2022	2023	2024	Thereafter
5218 USD 481 Rural Vista	\$ 3,949,894	\$ 2,885,765	\$ 1,992,775	\$ 32,691	\$ (31,957)	\$ 9,432	\$ 17,318	\$ (678)	\$ -
5219 USD 241 Wallace County Schools	2,848,176	2,080,858	1,436,944	(11,750)	(13,105)	32,318	4,319	(861)	-
5220 USD 243 Lebo-Waverly	5,639,430	4,120,129	2,845,169	(344,451)	(306,677)	(21,832)	13,008	774	-
5222 USD 307 Ell-Saline	5,379,515	3,930,237	2,714,038	70,385	(9,678)	60,214	49,854	2,326	-
5223 USD 339 Jefferson County North	5,171,477	3,778,246	2,609,080	(13,336)	(91,970)	(6,386)	14,746	(349)	-
5226 USD 272 Waconda	3,139,164	2,293,452	1,583,751	(59,237)	(29,932)	81,537	74,017	5,394	-
5227 USD 275 Triplains	1,086,048	793,459	547,926	(20,234)	(16,851)	1,254	10,177	931	-
5228 USD 292 Wheatland	2,114,997	1,545,202	1,067,044	40,284	27,080	47,152	19,604	474	-
5229 USD 294 Oberlin	4,848,177	3,542,045	2,445,971	12,241	(57,782)	12,856	8,614	(1,615)	-
5230 USD 312 Haven	9,490,528	6,933,715	4,788,100	(134,403)	(271,923)	(56,859)	(40,867)	(8,036)	-
5231 USD 336 Holton	20,327,285	14,850,975	10,255,391	71,755	(177,509)	21,873	(205,797)	(32,323)	-
5233 USD 437 Auburn-Washburn	72,920,860	53,275,481	36,789,564	1,502,402	576,769	752,567	793,323	50,127	-
5235 USD 479 Crest	3,146,247	2,298,626	1,587,324	37,798	13,557	51,255	1,995	(2,175)	-
5236 USD 330 Mission Valley	7,470,344	5,457,782	3,768,890	93,135	(53,145)	34,158	49,255	1,828	-
5237 USD 334 Southern Cloud County	3,162,624	2,310,591	1,595,587	(42,802)	(77,076)	(12,321)	13,640	538	-
5238 USD 387 Altoona-Midway	3,107,206	2,270,104	1,567,628	82,372	11,847	53,715	35,572	1,823	-
5239 USD 401 Chase Raymond	2,151,824	1,572,108	1,085,624	(33,196)	(89,858)	(46,617)	(28,499)	(3,789)	-
5240 USD 494 Syracuse	5,478,134	4,002,287	2,763,793	42,899	(35,968)	53,383	57,187	2,566	-
5241 USD 300 Commanche County	3,373,672	2,464,782	1,702,063	77,200	4,474	43,253	31,232	747	-
5250 USD 306 SE of Saline	8,175,195	5,972,742	4,124,497	89,612	(91,604)	22,553	60,139	3,474	-
5251 USD 384 Blue Valley	2,700,425	1,972,912	1,362,401	11,423	(23,176)	12,197	8,785	(471)	-
5267 USD 397 Centre	2,997,079	2,189,645	1,512,067	88,888	5,917	4,241	20,788	874	-
5268 USD 220 Ashland	3,157,312	2,306,711	1,592,907	63,647	15,286	26,241	24,631	736	-
5270 USD 224 Clifton-Clyde	3,907,135	2,854,526	1,971,203	31,309	(60,436)	(19,299)	420	(1,098)	-
5271 USD 225 Fowler	2,225,035	1,625,596	1,122,561	(10,719)	(36,830)	5,729	(9,489)	(2,632)	-
5272 USD 230 Spring Hill	41,637,484	30,420,061	21,006,676	1,796,940	956,746	1,260,240	977,387	73,260	-
5274 USD 249 Frontenac	9,824,717	7,177,871	4,956,703	258,304	67,522	138,535	60,158	186	-
5275 USD 263 Mulvane	22,227,958	16,239,594	11,214,306	371,608	(10,870)	199,922	(3,848)	(15,198)	-
5276 USD 264 Clearwater	11,901,027	8,694,809	6,004,230	77,033	(84,988)	75,556	30,679	(3,286)	-
5278 USD 293 Quinter	3,074,009	2,245,850	1,550,879	(32,882)	(43,064)	(9,891)	(68,739)	(9,347)	-
5280 USD 308 Hutchinson	63,883,324	46,672,719	32,230,004	1,305,882	259,078	409,844	622,411	37,849	-
5281 USD 316 Golden Plains	3,093,307	2,259,949	1,560,616	145,028	58,728	72,095	93,144	8,392	-
5283 USD 325 Phillipsburg	6,322,415	4,619,113	3,189,744	28,739	(76,292)	32,792	19,574	(1,093)	-
5284 USD 340 Jefferson West	8,611,544	6,291,535	4,344,641	108,152	(48,005)	38,067	(24,120)	(7,530)	-
5285 USD 344 Pleasanton	4,906,250	3,584,473	2,475,270	134,650	1,728	33,754	30,469	849	-
5286 USD 350 St John-Hudson	3,833,127	2,800,456	1,933,865	(48,030)	(73,868)	(49,146)	(62,595)	(8,864)	-
5287 USD 357 Belle Plaine	7,290,457	5,326,358	3,678,135	94,786	15,385	64,431	68,891	3,462	-
5288 USD 358 Oxford	4,141,909	3,026,050	2,089,649	62,081	(14,538)	13,103	35,059	2,230	-

**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, 2019

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%)	2020	2021	2022	2023	2024	Thereafter
5289 USD 366 Woodson	\$ 4,860,128	\$ 3,550,776	\$ 2,452,000	\$ (25,722)	\$ (109,134)	\$ (72,724)	\$ (90,596)	\$ (11,433)	\$ -
5291 USD 374 Sublette	7,546,565	5,513,469	3,807,345	39,790	(64,843)	6,724	31,209	479	-
5292 USD 375 Circle	19,581,623	14,306,199	9,879,194	(1,404)	(210,064)	2,845	90,116	3,087	-
5293 USD 388 Ellis	4,819,582	3,521,154	2,431,545	57,049	(4,530)	52,824	42,994	2,494	-
5294 USD 407 Russell County	10,966,537	8,012,077	5,532,767	210,171	4,279	107,281	109,634	6,210	-
5295 USD 411 Goessel	3,510,092	2,564,449	1,770,889	91,502	34,468	56,403	60,443	4,902	-
5296 USD 435 Abilene	16,378,807	11,966,245	8,263,331	231,495	(122,131)	20,452	32,288	(3,204)	-
5297 USD 461 Neodesha	8,446,796	6,171,171	4,261,523	119,879	38,841	52,906	29,891	(1,542)	-
5298 USD 468 Healy	1,068,254	780,459	538,949	(20,432)	(25,396)	(16,979)	(20,076)	(2,663)	-
5299 USD 471 Dexter	2,263,987	1,654,054	1,142,212	36,583	7,031	32,571	36,313	2,534	-
5300 USD 484 Fredonia	7,827,550	5,718,754	3,949,105	89,536	7,311	74,522	81,381	5,120	-
5302 USD 489 Hays	44,780,721	32,716,488	22,592,482	1,236,461	735,566	1,324,002	1,346,503	114,180	-
5303 USD 490 El Dorado	21,958,039	16,042,393	11,078,129	(2,942,232)	(169,514)	339,945	264,317	15,073	-
5304 USD 491 Eudora	17,224,239	12,583,911	8,689,863	251,460	(32,129)	167,954	78,578	(1,898)	-
5305 USD 492 Flinthills	3,753,718	2,742,441	1,893,802	90,488	2,089	24,490	31,032	1,463	-
5306 USD 495 Fort Larned	14,734,243	10,764,737	7,433,626	(97,587)	(301,820)	(39,844)	93,334	5,153	-
5307 USD 496 Pawnee Heights	2,254,249	1,646,939	1,137,299	103,556	38,872	21,173	13,539	116	-
5308 USD 497 Lawrence	140,986,815	103,004,002	71,129,762	2,579,203	(498,274)	1,533,727	1,519,560	47,509	-
5309 USD 499 Galena	9,511,155	6,948,785	4,798,507	87,076	(127,279)	(8,865)	70,648	4,732	-
5310 USD 502 Lewis	1,358,446	992,471	685,354	25,936	(1,463)	(119)	4,282	(96)	-
5312 USD 345 Seaman	50,102,782	36,604,749	25,277,534	1,088,063	7,881	417,273	628,257	46,191	-
5313 USD 438 Skyline	3,928,913	2,870,437	1,982,190	(108,139)	(98,224)	6,911	(100,396)	(14,314)	-
5314 USD 501 Topeka Public Schools	204,607,480	149,484,824	103,227,251	4,436,890	812,466	2,000,359	2,519,528	176,274	-
5316 USD 208 Trego County	4,641,024	3,390,700	2,341,459	53,459	(69,486)	(36,259)	(25,372)	(4,738)	-
5317 USD 246 Arma	6,203,612	4,532,317	3,129,807	44,667	(68,975)	(20,213)	25,986	1,244	-
5318 USD 247 Cherokee	6,810,641	4,975,808	3,436,061	(218,960)	(300,840)	(165,114)	(22,690)	(1,486)	-
5319 USD 248 Girard	10,001,240	7,306,837	5,045,761	110,712	(48,300)	(89,932)	(16,253)	(2,372)	-
5320 USD 426 Pike Valley	2,930,684	2,141,137	1,478,570	(37,128)	(84,682)	(26,959)	4,981	(99)	-
5321 USD 498 Valley Heights	5,464,501	3,992,327	2,756,915	106,411	(18,205)	(2,234)	21,412	942	-
5322 USD 504 Oswego	6,068,254	4,433,425	3,061,517	77,397	(53,167)	20,070	30,244	940	-
5324 USD 500 Kansas City	341,010,105	249,139,649	172,044,228	8,227,616	2,769,750	2,780,964	5,328,605	576,873	-
5329 USD 245 Leroy-Gridley	2,753,099	2,011,395	1,388,976	(11,685)	(4,936)	59,722	38,520	2,568	-
5330 USD 493 Columbus	13,885,889	10,144,936	7,005,620	57,705	(183,258)	(19,063)	(8,300)	(6,924)	-
5331 USD 503 Parsons	16,925,550	12,365,691	8,539,170	462,751	210,894	387,343	642,002	63,908	-
5332 USD 506 Labette County	16,985,748	12,409,671	8,569,540	315,642	(53,584)	139,926	151,886	7,424	-
5333 USD 505 Chetopa	5,253,541	3,838,201	2,650,483	(48,106)	(143,785)	(28,113)	(7)	(1,750)	-
5337 USD 207 Fort Leavenworth	24,024,257	17,551,958	12,120,564	881,839	138,264	337,397	362,604	25,617	-
5366 USD 508 Baxter Springs	11,172,185	8,162,322	5,636,519	15,172	(42,557)	29,231	34,849	(1,779)	-

**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, 2019

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%)	2020	2021	2022	2023	2024	Thereafter
5367 USD 507 Satanta	\$ 4,545,592	\$ 3,320,978	\$ 2,293,313	\$ 41,855	\$ (52,610)	\$ (5,769)	\$ 3,008	\$ (1,582)	\$ -
5368 USD 101 Erie-St Paul	5,762,571	4,210,095	2,907,295	(81,699)	(150,809)	(87,072)	(58,386)	(6,921)	-
5405 USD 511 Attica	2,331,710	1,703,532	1,176,380	81,375	32,437	6,216	23,631	2,194	-
5409 USD 200 Greeley Co	2,994,334	2,187,640	1,510,682	32,969	(22,493)	(11,647)	(41,728)	(5,962)	-
5410 USD 509 South Haven	2,671,123	1,951,504	1,347,618	(53,236)	(30,154)	70,684	33,627	1,878	-
5430 USD 512 Shawnee Mission	334,943,533	244,707,453	168,983,560	3,558,212	957,191	4,405,120	(1,956,224)	(472,519)	-
5436 USD 102 Cimarron-Ensign	7,946,884	5,805,939	4,009,311	120,275	(4,652)	116,465	89,341	3,511	-
5590 USD 103 Cheylin	1,822,769	1,331,703	919,612	(5,385)	(2,781)	(1,921)	(19,099)	(2,995)	-
5696 Kansas State H S Activities Assoc	3,174,310	2,319,129	1,601,482	47,028	(49,584)	9,081	(52,299)	(8,418)	-
9291 USD 105 Rawlins County	4,183,339	3,056,319	2,110,552	12,973	(58,506)	28,839	55,100	3,565	-
9302 USD 106 Western Plains	2,326,930	1,700,039	1,173,968	29,741	7,238	337	32,585	3,211	-
9332 USD 107 Rock Hills	3,886,420	2,839,392	1,960,752	53,436	(49,697)	11,243	42,432	2,460	-
9333 USD 108 Washington County	4,181,126	3,054,702	2,109,435	(28,010)	(59,510)	37,906	61,655	4,813	-
9335 USD 109 Republic County	5,437,943	3,972,924	2,743,516	94,897	1,284	29,612	49,808	3,027	-
9389 USD 110 Thunder Ridge	3,270,096	2,389,110	1,649,808	(67,964)	(64,321)	(6,902)	8,339	19	-
9410 USD 111 Doniphan West	4,425,372	3,233,146	2,232,660	(14,881)	(75,482)	(6,278)	20,375	405	-
9444 USD 114 Riverside	6,050,372	4,420,360	3,052,495	(164,303)	(250,606)	(225,347)	(266,443)	(29,566)	-
9445 USD 112 Central Plains	7,269,742	5,311,224	3,667,683	(82,328)	(153,299)	(93,241)	(44,832)	(6,359)	-
9446 USD 113 Prairie Hills	12,403,595	9,061,981	6,257,782	(52,660)	(146,108)	46,072	73,303	2,528	-
9461 USD 115 Nemaha Central Schools	8,394,653	6,133,076	4,235,217	(13,979)	(107,531)	17,926	11,446	(3,165)	-
Other Employers Subtotal	\$ 6,150,123,112	\$ 4,493,237,851	\$ 3,102,820,615	\$ 92,321,796	\$ (554,620)	\$ 54,091,818	\$ 38,132,726	\$ 854,667	\$ -
Total State/School Group	\$ 8,852,691,566	\$ 6,467,715,872	\$ 4,466,303,084	\$ 104,445,406	\$ (37,566,566)	\$ 48,949,351	\$ 50,528,501	\$ 1,370,574	\$ -

**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, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter
Local Group:									
2 Allen County	\$ 4,850,658	\$ 3,247,801	\$ 1,907,039	\$ 138,254	\$ 54,562	\$ 89,302	\$ 36,856	\$ (420)	\$ -
3 Anderson County	3,861,627	2,585,586	1,518,201	110,886	6,135	25,082	9,697	(1,488)	-
4 Atchison County	5,394,782	3,612,124	2,120,962	105,561	(33,065)	4,870	15,911	(1,020)	-
5 Barber County	2,464,940	1,650,422	969,093	28,898	(33,530)	5,118	4,266	(1,338)	-
6 Barton County	9,071,354	6,073,805	3,566,409	221,066	(18,867)	92,721	87,959	2,630	-
7 Bourbon County	3,745,840	2,508,060	1,472,679	100,713	4,135	49,996	38,804	1,215	-
8 Brown County	3,262,531	2,184,456	1,282,666	70,327	705	39,218	27,892	496	-
9 Butler County	18,410,701	12,327,046	7,238,179	344,048	(38,282)	161,278	92,676	(3,473)	-
10 Chase County	2,362,552	1,581,867	928,839	60,185	(3,741)	23,006	717	(1,906)	-
11 Chautauqua County	1,882,875	1,260,695	740,253	14,506	(29,188)	(6,830)	(4,029)	(1,569)	-
12 Cherokee County	4,618,124	3,092,106	1,815,619	(23,205)	(127,164)	(67,010)	(31,039)	(4,831)	-
13 Cheyenne County	1,898,945	1,271,455	746,571	75,621	24,545	23,885	3,978	(977)	-
14 Clay County	4,243,757	2,841,445	1,668,436	75,297	(17,758)	42,251	26,045	(408)	-
15 Cloud County	4,164,409	2,788,317	1,637,240	66,973	(35,627)	13,987	24,005	95	-
16 Coffey County	7,959,544	5,329,382	3,129,300	126,520	(44,299)	38,053	23,244	(2,747)	-
17 Comanche County	1,410,920	944,694	554,704	(9,675)	(41,303)	(20,105)	(12,050)	(1,786)	-
18 Cowley County	5,874,898	3,933,589	2,309,720	51,729	(64,748)	15,032	(2,884)	(4,308)	-
19 Crawford County	15,375,361	10,294,707	6,044,833	250,458	(110,783)	65,303	89,958	428	-
20 Dickinson County	5,835,161	3,906,983	2,294,097	125,705	(21,848)	28,217	30,142	(166)	-
21 Doniphan County	2,867,503	1,919,962	1,127,361	47,757	(11,844)	21,769	28,222	1,422	-
22 Douglas County	22,175,469	14,847,780	8,718,300	767,284	129,376	265,920	158,010	840	-
23 Edwards County	1,819,326	1,218,145	715,269	25,161	(13,546)	4,304	6,556	(385)	-
24 Elk County	1,777,585	1,190,198	698,859	39,147	(4,754)	11,364	1,391	(1,177)	-
25 Ellis County	6,792,032	4,547,664	2,670,292	113,883	(22,078)	61,644	34,886	(947)	-
26 Ellsworth County	2,976,006	1,992,611	1,170,019	67,960	(12,022)	14,778	9,110	(992)	-
27 Finney County	16,138,349	10,805,573	6,344,802	265,311	(117,995)	39,986	68,410	(869)	-
28 Ford County	9,286,483	6,217,846	3,650,987	264,564	55,637	78,627	62,820	1,598	-
29 Franklin County	7,514,949	5,031,700	2,954,507	106,868	(72,277)	40,459	24,190	(1,624)	-
30 Geary County	11,011,935	7,373,137	4,329,349	274,011	(42,215)	(21,059)	(4,947)	(5,124)	-
31 Gove County	1,999,184	1,338,571	785,980	61,150	(5,873)	15,425	5,100	(1,000)	-
32 Graham County	2,397,092	1,604,994	942,418	46,841	(13,916)	17,454	20,385	609	-
33 Gray County	2,310,565	1,547,059	908,400	(30,800)	(83,546)	(20,866)	1,540	(999)	-
34 Greenwood County	2,493,094	1,669,273	980,162	57,371	(5,651)	23,476	15,437	(179)	-
35 Hamilton County	1,853,803	1,241,230	728,824	27,699	(16,573)	8,511	20,245	1,184	-
36 Harper County	3,866,427	2,588,800	1,520,088	(104,895)	(187,097)	(82,170)	(17,447)	(2,940)	-
37 Harvey County	6,938,748	4,645,900	2,727,973	177,109	1,907	61,579	43,013	(134)	-
38 Jackson County	5,477,490	3,667,502	2,153,479	191,292	28,639	61,395	34,214	(418)	-
39 Jefferson County	7,359,822	4,927,834	2,893,519	(40,369)	(196,357)	(100,396)	(113,903)	(16,182)	-

**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, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
40 Jewell County	\$ 2,880,150	\$ 1,928,430	\$ 1,132,333	\$ 52,177	\$ (17,128)	\$ 10,043	\$ 3,574	\$ (1,472)	\$ -	
41 Johnson County	168,161,515	112,594,008	66,112,809	4,329,174	252,052	1,735,859	1,145,292	1,347	-	
42 Kearny County	2,355,164	1,576,921	925,934	21,254	(35,411)	121	(191)	(1,503)	-	
43 Kingman County	3,101,352	2,076,537	1,219,298	47,214	(44,017)	(23,233)	(14,689)	(2,841)	-	
44 Kiowa County	2,771,981	1,856,004	1,089,806	58,867	(13,485)	14,757	10,530	(576)	-	
45 Labette County	3,894,226	2,607,413	1,531,017	33,273	(57,514)	(4,386)	8,655	(1,194)	-	
46 Lane County	1,859,146	1,244,807	730,924	20,729	(19,851)	(1,846)	(2,195)	(1,088)	-	
47 Leavenworth County	13,269,218	8,884,521	5,216,802	335,526	30,937	169,148	120,340	2,452	-	
48 Lincoln County	2,506,054	1,677,951	985,257	76,363	17,999	36,509	21,707	483	-	
49 Linn County	5,185,435	3,471,953	2,038,657	190,628	30,018	70,673	50,805	1,414	-	
50 Logan County	1,390,884	931,279	546,827	33,962	3,373	17,263	6,699	(396)	-	
51 Lyon County	11,509,894	7,706,550	4,525,122	258,319	(52,610)	6,458	1,164	(5,620)	-	
52 McPherson County	8,817,032	5,903,521	3,466,422	140,728	(74,188)	9,280	11,999	(4,026)	-	
53 Marion County	4,807,228	3,218,721	1,889,965	159,189	47,879	85,508	32,850	(635)	-	
54 Marshall County	3,823,894	2,560,321	1,503,366	103,533	3,932	37,204	34,953	1,319	-	
55 Meade County	3,106,444	2,079,947	1,221,300	96,860	27,014	49,570	25,683	174	-	
56 Miami County	8,600,568	5,758,585	3,381,319	238,727	10,775	83,604	66,175	1,430	-	
57 Mitchell County	4,253,671	2,848,082	1,672,333	78,059	(25,210)	(434)	11,005	(842)	-	
58 Montgomery County	8,341,716	5,585,269	3,279,551	185,116	(36,409)	45,551	48,574	(243)	-	
59 Morris County	2,470,158	1,653,916	971,144	83,846	20,096	42,055	25,160	612	-	
60 Nemaha County	3,947,110	2,642,822	1,551,809	126,716	24,126	45,724	22,317	(584)	-	
61 Neosho County	3,323,117	2,225,022	1,306,486	18,246	(35,057)	(3,906)	1,772	(1,359)	-	
62 Ness County	2,073,460	1,388,303	815,182	2,528	(43,104)	(9,591)	(1,032)	(1,148)	-	
63 Norton County	3,018,352	2,020,964	1,186,667	(26,559)	(98,645)	(50,071)	10,359	950	-	
64 Osage County	4,761,585	3,188,161	1,872,020	125,388	12,757	64,942	55,933	1,970	-	
65 Osborne County	2,386,469	1,597,881	938,242	36,238	(14,696)	14,746	10,528	(554)	-	
66 Ottawa County	2,675,582	1,791,459	1,051,907	(9,915)	(72,085)	(26,848)	(2,052)	(1,260)	-	
67 Pawnee County	3,495,775	2,340,627	1,374,366	62,617	(31,798)	9,982	32,817	1,572	-	
68 Phillips County	3,296,925	2,207,485	1,296,188	58,059	(22,831)	4,859	(1,987)	(2,313)	-	
69 Pratt County	5,658,392	3,788,626	2,224,600	124,847	(17,494)	47,844	52,819	1,961	-	
70 Rawlins County	2,010,767	1,346,326	790,534	75,412	2,131	15,220	5,329	(958)	-	
71 Reno County	16,664,211	11,157,669	6,551,546	357,753	(73,652)	13,629	54,646	(2,160)	-	
72 Republic County	2,968,994	1,987,916	1,167,262	37,388	(45,432)	(21,355)	(20,098)	(3,853)	-	
73 Rice County	3,689,532	2,470,359	1,450,542	29,088	(64,242)	(18,533)	(6,016)	(2,507)	-	
74 Riley County	13,610,339	9,112,922	5,350,914	274,255	(65,280)	92,589	32,836	(6,637)	-	
75 Rooks County	3,252,743	2,177,903	1,278,818	77,479	1,693	43,061	29,877	613	-	
76 Rush County	2,179,167	1,459,080	856,741	41,467	(12,639)	1,845	4,669	(605)	-	
77 Russell County	3,402,214	2,277,982	1,337,583	37,009	(44,963)	13,294	10,439	(1,204)	-	
78 Saline County	15,871,400	10,626,835	6,239,851	289,804	(132,639)	97,562	91,382	(873)	-	
79 Scott County	1,994,258	1,335,273	784,044	41,155	(17,502)	5,141	10,835	(29)	-	

**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, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
80 Sedgwick County	\$ 112,413,800	\$ 75,267,644	44,195,559	\$ 1,812,807	\$ (816,545)	\$ 407,500	\$ 493,377	\$ (9,625)	\$ -	
81 Seward County	8,400,653	5,624,731	3,302,722	118,347	(97,079)	6,446	48,104	576	-	
82 Shawnee County	46,334,345	31,023,566	18,216,378	514,423	(415,759)	101,988	188,168	(5,196)	-	
83 Sheridan County	2,308,958	1,545,983	907,768	84,029	25,454	30,945	7,588	(1,021)	-	
84 Sherman County	3,748,824	2,510,058	1,473,853	108,551	15,261	55,699	44,372	1,860	-	
85 Smith County	3,134,556	2,098,769	1,232,353	77,626	11,706	43,604	39,832	1,947	-	
86 Stanton County	2,531,766	1,695,166	995,366	(12,410)	(70,184)	(23,594)	15,397	839	-	
87 Stevens County	3,213,132	2,151,380	1,263,245	(38,844)	(111,491)	(56,120)	(13,779)	(2,156)	-	
88 Sumner County	7,115,768	4,764,425	2,797,569	(27,250)	(314,909)	(12,127)	2,946	(2,948)	-	
89 Thomas County	3,626,484	2,428,144	1,425,754	126,740	22,925	45,482	28,652	461	-	
90 Wabaunsee County	2,662,121	1,782,446	1,046,614	88,393	22,846	36,662	27,549	1,100	-	
91 Wallace County	1,244,502	833,267	489,277	36,538	2,266	9,869	1,984	(601)	-	
92 Washington County	2,989,885	2,001,904	1,175,475	99,303	25,008	30,946	11,381	(769)	-	
93 Wichita County	1,707,733	1,143,428	671,397	52,688	(3,737)	9,070	8,837	(96)	-	
94 Wilson County	3,035,945	2,032,744	1,193,584	6,293	(68,294)	(21,187)	14,786	297	-	
95 Woodson County	2,408,550	1,612,665	946,923	99,378	45,771	41,524	8,465	(1,098)	-	
97 City of Abilene	1,860,064	1,245,422	731,285	15,676	(25,799)	(377)	6,403	(451)	-	
99 City of Alma	390,625	261,546	153,574	8,332	(1,069)	(2,154)	(6,935)	(918)	-	
100 City of Almena	68,308	45,736	26,855	1,079	(475)	(122)	(552)	(104)	-	
102 City of Altoona	81,685	54,693	32,115	(740)	734	1,153	(67)	(91)	-	
103 City of Anthony	1,644,915	1,101,367	646,699	(7,684)	(38,837)	(12,124)	(6,227)	(1,448)	-	
104 City of Arkansas City	3,246,252	2,173,557	1,276,266	24,039	(37,951)	(21,388)	(9,399)	(2,248)	-	
105 City of Arma	582,212	389,825	228,897	6,784	(2,842)	5,826	4,150	6	-	
106 City of Ashland	429,693	287,705	168,934	8,199	(5,136)	(305)	7,487	703	-	
107 City of Atchison	3,116,983	2,087,004	1,225,444	31,686	(19,436)	56,768	37,000	2,246	-	
108 City of Attica	367,229	245,882	144,376	10,534	(1,004)	(1,578)	3,397	230	-	
109 City of Axtell	120,858	80,922	47,516	1,700	(470)	678	544	(22)	-	
110 City of Belle Plaine	469,305	314,227	184,507	9,599	442	8,137	8,277	507	-	
111 City of Bucklin	147,509	98,766	57,993	3,289	542	1,456	4,520	437	-	
112 City of Buhler	456,365	305,563	179,420	7,203	(3,164)	(567)	(2,711)	(512)	-	
113 City of Burlingame	459,454	307,632	180,635	4,908	(1,926)	2,909	545	(237)	-	
114 City of Burlington	2,088,633	1,398,462	821,147	40,209	(8,886)	6,760	6,033	(482)	-	
116 City of Burrton	323,235	216,425	127,080	4,104	(1,632)	2,913	905	(140)	-	
117 City of Caney	1,014,201	679,067	398,734	20,560	5,080	14,206	21,382	1,589	-	
118 City of Cawker City	207,782	139,122	81,690	(5,662)	(9,614)	(5,820)	(5,961)	(740)	-	
119 City of Cedar Vale	175,121	117,254	68,849	4,288	529	1,191	920	(4)	-	
120 City of Chanute	7,923,856	5,305,487	3,115,269	182,926	(18,827)	81,639	70,740	1,754	-	
122 City of Cherryvale	951,507	637,090	374,086	15,010	(13,483)	(6,498)	(4,965)	(987)	-	
123 City of Chetopa	562,761	376,801	221,250	3,755	(8,517)	(3,201)	(1,170)	(414)	-	
124 City of Cimarron	718,535	481,101	282,492	18,979	(7,507)	380	998	(328)	-	

**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, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
125 City of Clay Center	\$ 1,581,929	\$ 1,059,194	\$ 621,936	\$ (166,194)	\$ (76,084)	\$ 602	\$ 9,791	\$ 227	\$ -	
126 City of Coffeyville	6,256,235	4,188,917	2,459,643	(10,568)	(91,140)	(7,254)	9,491	(1,631)	-	
127 City of Colby	3,581,467	2,398,003	1,408,056	64,102	(21,677)	14,071	12,218	(972)	-	
128 City of Colony	88,927	59,542	34,962	4,285	3,499	3,026	1,750	62	-	
129 City of Council Grove	1,056,296	707,252	415,283	19,445	(2,896)	7,141	4,518	(156)	-	
130 City of Dodge City	7,385,973	4,945,343	2,903,800	88,137	(86,406)	27,031	35,545	(1,032)	-	
133 City of Edna	140,122	93,820	55,089	(372)	1,425	4,861	2,770	151	-	
134 City of Effingham	146,529	98,110	57,608	5,257	1,144	2,350	1,956	97	-	
135 City of El Dorado	4,732,868	3,168,933	1,860,730	45,918	(84,425)	(44,380)	(12,044)	(3,103)	-	
137 City of Ellinwood	1,258,234	842,462	494,676	5,479	(24,968)	(4,313)	173	(667)	-	
138 City of Ellis	836,972	560,402	329,056	19,898	(7,840)	(3,494)	(5,522)	(1,022)	-	
139 City of Ellsworth	1,340,295	897,406	526,938	34,253	5,418	17,643	18,545	1,159	-	
140 City of Enterprise	270,100	180,848	106,190	5,448	6,162	891	(3,307)	(480)	-	
141 City of Erie	472,978	316,686	185,952	16,152	4,815	11,040	4,693	(10)	-	
142 City of Eudora	2,159,215	1,445,721	848,897	83,356	27,234	39,350	32,219	1,857	-	
143 City of Florence	211,539	141,638	83,167	12,100	4,298	2,251	561	(72)	-	
144 City of Fort Scott	2,808,795	1,880,654	1,104,280	84,631	8,914	19,277	14,993	53	-	
145 City of Fredonia	1,207,353	808,394	474,672	1,717	(20,299)	(3,984)	1,465	(376)	-	
146 City of Frontenac	1,238,700	829,382	486,996	12,218	(15,195)	(6,759)	(2,226)	(962)	-	
147 City of Garden City	12,079,083	8,087,656	4,748,899	285,943	(13,238)	45,967	51,957	(777)	-	
148 City of Garnett	2,768,621	1,853,754	1,088,485	12,530	(51,890)	(27,826)	(16,225)	(2,923)	-	
149 City of Gas	177,312	118,721	69,710	5,045	(2,025)	(165)	(348)	(139)	-	
150 City of Geneseo	86,152	57,684	33,871	9,308	3,263	4,079	3,416	273	-	
151 City of Girard	993,164	664,982	390,463	(5,739)	(13,383)	867	(569)	(671)	-	
152 City of Glasco	151,913	101,715	59,725	5,075	1,533	2,905	2,555	159	-	
153 City of Goodland	2,633,821	1,763,498	1,035,488	48,420	(29,857)	(12,017)	(7,583)	(1,895)	-	
155 City of Greensburg	705,053	472,074	277,192	1,751	(11,990)	1,359	(43)	(488)	-	
156 City of Grenola	30,512	20,430	11,996	(1,842)	(2,199)	(1,731)	(897)	(88)	-	
158 City of Hanover	97,129	65,034	38,186	1,739	(559)	968	817	23	-	
159 City of Harper	583,652	390,789	229,463	12,640	(3,713)	4,540	4,632	84	-	
160 City of Hays	6,524,895	4,368,801	2,565,267	74,219	(44,680)	37,730	43,921	653	-	
162 City of Hesston	2,053,842	1,375,168	807,469	49,449	(2,643)	10,265	7,788	(511)	-	
163 City of Hillsboro	1,613,818	1,080,546	634,474	28,390	(3,432)	15,921	11,716	94	-	
164 City of Hoisington	1,522,929	1,019,691	598,741	10,555	(33,320)	(18,867)	(14,344)	(2,246)	-	
165 City of Holton	2,394,045	1,602,954	941,220	21,474	(30,044)	6,704	6,319	(961)	-	
166 City of Holyrood	190,877	127,804	75,044	4,358	(1,638)	334	781	(17)	-	
167 City of Horton	914,922	612,594	359,702	26,224	3,609	9,620	11,975	803	-	
168 City of Hugoton	1,955,670	1,309,436	768,873	44,248	(15,292)	(226)	(364)	(1,138)	-	
169 City of Humboldt	1,055,878	706,973	415,119	11,128	(16,684)	(9,430)	(4,701)	(868)	-	
170 City of Hutchinson	11,144,355	7,461,801	4,381,410	(41,753)	(267,991)	(158,254)	(97,442)	(14,691)	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
172 City of Iola	\$ 6,390,200	\$ 4,278,614	\$ 2,512,311	\$ 157,559	\$ (20,744)	\$ 34,173	\$ 21,860	\$ (1,893)	\$ -	
173 City of Jamestown	109,797	73,516	43,167	929	(2,075)	(908)	(1,035)	(173)	-	
174 City of Jetmore	434,702	291,059	170,903	11,711	1,182	5,691	7,597	581	-	
176 City of Johnson City	538,969	360,871	211,896	2,963	(11,350)	(6,901)	(6,008)	(834)	-	
177 City of Junction City	4,175,345	2,795,639	1,641,540	39,240	(61,025)	(1,547)	(6,388)	(3,354)	-	
179 City of Kingman	2,021,640	1,353,607	794,809	38,490	(4,694)	14,183	15,419	527	-	
180 City of Kinsley	489,883	328,005	192,598	4,231	(10,772)	(4,158)	(355)	(274)	-	
182 City of La Crosse	527,031	352,878	207,203	4,476	(3,741)	(940)	(1,945)	(491)	-	
184 City of Lakin	769,854	515,463	302,669	(10,699)	(19,670)	9,870	7,092	(19)	-	
185 City of Larned	2,989,968	2,001,959	1,175,508	41,352	(36,324)	15,754	25,218	584	-	
186 City of Lawrence	32,626,584	21,845,415	12,827,163	359,489	(505,525)	(245,497)	(56,738)	(17,587)	-	
187 City of Leavenworth	7,165,439	4,797,682	2,817,097	84,525	(53,781)	72,709	50,730	449	-	
188 City of Liberal	7,678,216	5,141,017	3,018,696	221,309	7,683	73,097	42,797	(1,276)	-	
189 City of Lindsborg	2,042,176	1,367,357	802,883	55,916	10,298	32,085	34,836	2,375	-	
190 City of Lucas	156,901	105,054	61,686	2,278	(4,571)	(4,616)	(4,443)	(553)	-	
191 City of Lyons	1,356,637	908,348	533,363	8,731	(10,040)	10,002	4,897	(473)	-	
192 City of Madison	201,667	135,028	79,286	8,987	294	1,894	1,122	(32)	-	
193 City of Marion	961,525	643,797	378,024	20,962	2,922	6,204	11,958	854	-	
194 City of Marysville	1,646,563	1,102,471	647,347	20,136	(14,636)	5,787	8,246	(109)	-	
195 City of Mayetta	39,361	26,354	15,475	554	(58)	386	363	14	-	
196 City of McCune	76,009	50,892	29,883	1,164	(1,359)	(424)	(134)	(57)	-	
197 City of Meade	923,082	618,058	362,910	19,746	6,489	14,838	9,699	385	-	
198 City of Miltonvale	102,827	68,849	40,426	393	(2,269)	(1,195)	330	15	-	
199 City of Minneapolis	1,123,247	752,080	441,605	6,523	(21,725)	(1,033)	9,329	340	-	
200 City of Minneola	131,794	88,244	51,815	(6,246)	(6,071)	(4,783)	(6,517)	(756)	-	
201 City of Montezuma	454,174	304,096	178,559	13,845	1,888	4,357	5,145	324	-	
202 City of Moran	244,388	163,632	96,081	3,599	(1,939)	220	500	(80)	-	
203 City of Morrill	72,816	48,754	28,627	539	(1,132)	(48)	56	(38)	-	
205 City of Mulvane	4,907,467	3,285,837	1,929,374	82,928	(38,279)	7,603	(7,524)	(3,456)	-	
206 City of Natoma	61,003	40,845	23,983	876	(55)	842	1,030	66	-	
207 City of Neodesha	2,391,332	1,601,137	940,154	26,764	(9,198)	14,582	22,863	1,351	-	
208 City of Newton	6,836,923	4,577,722	2,687,941	27,473	(139,807)	(24,056)	12,261	(2,752)	-	
209 City of Norton	1,753,898	1,174,338	689,546	23,445	(18,181)	(2,374)	12,733	694	-	
210 City of Oberlin	888,375	594,819	349,265	21,351	50	374	(795)	(510)	-	
211 City of Olathe	42,334,224	28,345,251	16,643,728	1,378,655	300,680	636,833	401,044	10,522	-	
212 City of Osage City	1,677,180	1,122,970	659,384	30,052	(14,099)	(1,131)	(345)	(889)	-	
213 City of Osawatomie	2,956,138	1,979,308	1,162,208	77,677	(2,349)	41,143	45,785	2,935	-	
214 City of Oswego	528,722	354,010	207,867	1,416	(5,445)	2,100	1,203	(194)	-	
215 City of Ottawa	6,951,187	4,654,228	2,732,864	147,539	(12,694)	47,358	36,375	(693)	-	
216 City of Oxford	393,693	263,600	154,780	8,124	(1,499)	3,703	1,710	(101)	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
217 City of Paola	\$ 2,075,798	\$ 1,389,868	\$ 816,101	\$ 34,760	\$ (6,374)	\$ 12,976	\$ 15,766	\$ 419	\$ -	
218 City of Parsons	3,193,848	2,138,469	1,255,663	6,235	(39,837)	(2,429)	9,307	(645)	-	
219 City of Peabody	374,555	250,786	147,256	13,756	2,352	3,297	5,784	449	-	
220 City of Phillipsburg	985,108	659,588	387,296	12,942	(13,255)	(4,187)	(1,109)	(552)	-	
221 City of Pittsburg	7,366,229	4,932,123	2,896,038	118,928	(44,384)	26,689	30,325	(874)	-	
222 City of Pratt	5,453,260	3,651,278	2,143,953	79,339	(41,102)	24,963	28,723	(276)	-	
224 City of Riley	175,788	117,701	69,111	6,274	1,967	3,820	3,662	259	-	
225 City of Russell	3,863,380	2,586,760	1,518,890	72,834	(27,010)	7,279	12,555	(810)	-	
226 City of Sabetha	2,040,673	1,366,351	802,292	62,389	(1,243)	17,774	19,319	691	-	
228 City of Sedan	350,408	234,619	137,763	8,245	(2,827)	(3,289)	(3,189)	(481)	-	
229 City of Seneca	912,626	611,057	358,800	1,828	(10,173)	2,977	1,389	(449)	-	
230 City of Sharon Springs	321,524	215,279	126,407	11,993	2,133	3,449	2,303	36	-	
231 City of Solomon	291,325	195,059	114,535	8,634	(546)	1,635	1,018	(80)	-	
232 City of Stafford	665,441	445,552	261,619	20,425	3,791	7,305	2,189	(306)	-	
233 City of St John	630,359	422,062	247,826	17,726	3,307	6,680	3,229	(64)	-	
234 City of St Marys	1,085,472	726,787	426,754	237	(23,722)	(7,079)	739	(370)	-	
235 City of Topeka	36,142,686	24,199,652	14,209,521	835,882	21,530	391,687	228,169	(2,241)	-	
237 City of Ulysses	2,308,645	1,545,773	907,645	56,192	(7,078)	12,769	13,756	6	-	
239 City of Wakeeney	801,869	536,898	315,255	8,474	(13,504)	(3,967)	206	(327)	-	
240 City of Wakefield	92,851	62,169	36,504	2,339	(1,465)	(564)	536	18	-	
242 City of Wamego	2,255,697	1,510,322	886,829	42,108	(9,988)	20,002	17,176	210	-	
243 City of Washington	464,317	310,887	182,546	13,046	5,955	8,156	2,637	(99)	-	
244 City of Waterville	257,849	172,645	101,374	(96)	(360)	1,594	672	(100)	-	
245 City of Waverly	123,592	82,752	48,590	5,548	2,535	2,197	58	(95)	-	
246 City of Wellington	4,489,502	3,005,985	1,765,051	18,239	(65,720)	(11,153)	824	(2,135)	-	
247 City of Wilson	194,801	130,431	76,586	941	(2,687)	(1,086)	822	17	-	
248 City of Winfield	7,974,257	5,339,234	3,135,085	140,423	(57,165)	22,935	30,714	(1,253)	-	
249 City of Yates Center	439,398	294,203	172,750	10,178	(4,093)	(340)	(879)	(356)	-	
252 Mission Twp Brown County	46,457	31,106	18,264	604	(358)	215	532	32	-	
259 William Newton Memorial Hospital	17,457,211	11,688,628	6,863,314	511,954	39,690	163,050	183,652	9,682	-	
260 Anthony Public Library	28,091	18,809	11,044	(3,344)	(3,900)	(2,922)	(1,632)	(148)	-	
261 Arkansas City Public Library	180,275	120,705	70,875	8,977	(1,156)	421	(2,678)	(484)	-	
262 Cherryvale Public Library	46,373	31,050	18,232	2,048	3,779	856	(269)	5	-	
263 Clay Center Carnegie Library	91,348	61,163	35,914	3,971	(468)	1,901	995	9	-	
264 Dodge City Public Library	730,139	488,871	287,054	4,659	(14,438)	(4,891)	1,723	(83)	-	
266 Emporia Public Library	465,986	312,005	183,203	2,845	(5,751)	3	(444)	(360)	-	
268 Harper Public Library	22,081	14,784	8,681	699	(441)	(17)	(158)	(44)	-	
269 Hutchinson Public Library	1,392,512	932,369	547,467	32,495	(3,159)	7,169	6,324	(199)	-	
270 Independence Public Library	401,143	268,589	157,710	13,281	7,538	12,955	5,863	244	-	
271 Lawrence Public Library	2,907,761	1,946,917	1,143,188	125,589	22,245	49,583	31,929	1,057	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
274 Minneapolis Public Library	\$ 35,208	\$ 23,574	\$ 13,842	\$ 422	\$ (398)	\$ 130	\$ 46	\$ (21)	\$ -	
275 Newton Public Library	382,861	256,348	150,522	5,778	(3,779)	375	439	(214)	-	
276 Norton Public Library	100,281	67,144	39,425	(192)	(2,482)	18	(440)	(114)	-	
277 Parsons Public Library	246,642	165,141	96,968	1,935	(5,122)	(1,551)	762	(44)	-	
280 Topeka/Shawnee County Public Library	9,132,274	6,114,594	3,590,359	102,673	(113,325)	330	38,295	(730)	-	
281 Wichita County Library	28,926	19,368	11,372	(1,381)	(497)	660	1,061	96	-	
282 Winfield Public Library	246,830	165,267	97,041	6,194	2,679	3,061	871	(60)	-	
289 Highland Cemetery Dist 9	38,735	25,935	15,229	112	(417)	389	154	(14)	-	
295 Leavenworth Waterworks Board	2,223,578	1,488,816	874,201	21,687	(32,410)	(2,529)	(14,731)	(3,277)	-	
297 Clark County	1,320,615	884,229	519,201	27,792	(2,749)	6,623	3,214	(535)	-	
298 Grant Co	3,852,548	2,579,507	1,514,632	36,746	(31,150)	8,912	10,692	(1,107)	-	
299 Decatur County	1,781,363	1,192,727	700,344	62,830	9,249	28,259	18,426	514	-	
300 Morton County	2,193,025	1,468,359	862,189	(35,886)	(87,496)	(42,659)	(20,529)	(2,893)	-	
301 Pottawatomie County	7,046,584	4,718,102	2,770,369	217,986	6,163	24,735	1,209	(4,355)	-	
302 Stafford County	2,418,275	1,619,177	950,746	41,200	(3,321)	20,372	8,383	(896)	-	
303 Trego County	2,377,432	1,591,831	934,689	30,913	(35,003)	(8,935)	(590)	(1,274)	-	
304 City of Augusta	3,696,169	2,474,802	1,453,151	(46,798)	(56,576)	38,486	52,584	3,036	-	
307 City of Bonner Springs	3,124,747	2,092,202	1,228,496	18,396	(55,965)	(33,766)	(9,031)	(2,008)	-	
308 City of Centralia	81,226	54,386	31,934	(1,900)	(4,895)	(4,113)	(1,324)	(134)	-	
309 City of Clifton	112,636	75,416	44,283	2,322	(2,306)	(513)	(49)	(66)	-	
310 City of Douglass	369,629	247,489	145,320	(3,052)	(10,025)	(6,584)	(5,171)	(700)	-	
311 City of Elkhart	597,823	400,277	235,034	(5,585)	(21,161)	(10,794)	(4,490)	(704)	-	
314 City of Herington	988,197	661,656	388,510	(3,577)	(17,562)	(6,308)	(1,891)	(435)	-	
315 City of Hiawatha	1,359,078	909,983	534,323	40,568	5,008	14,058	11,102	330	-	
316 City of Independence	5,770,401	3,863,623	2,268,637	137,942	(17,703)	23,271	31,498	354	-	
317 City of La Cygne	456,804	305,857	179,593	10,676	(995)	(296)	(6,289)	(1,007)	-	
318 City of Manhattan	18,197,096	12,184,025	7,154,200	478,671	14,916	165,517	77,374	(4,962)	-	
319 City of McPherson	10,345,846	6,927,152	4,067,476	260,799	724	93,212	64,631	(503)	-	
320 City of Mount Hope	235,748	157,847	92,685	5,765	1,564	2,244	(2,034)	(438)	-	
321 City of St Francis	663,834	444,476	260,987	15,453	3,474	8,977	5,579	124	-	
322 City of Salina	16,612,600	11,123,112	6,531,254	292,771	(13,048)	80,992	73,350	(837)	-	
323 City of Sedgwick	477,256	319,551	187,634	(4,143)	(19,429)	(5,004)	12,133	1,251	-	
324 City of Stockton	2,603,664	1,743,306	1,023,632	105,912	47,959	57,677	35,523	1,798	-	
338 Newman Regional Health Center	31,645,087	21,188,245	12,441,286	991,509	238,596	372,845	179,301	(4,939)	-	
341 Pioneer Memorial Library	221,890	148,569	87,236	6,413	1,411	3,995	2,657	96	-	
342 Council Grove Public Library	60,314	40,384	23,713	2,035	(810)	297	108	(28)	-	
343 Bradford Memorial Library	297,795	199,391	117,078	5,813	79	2,263	790	(119)	-	
345 Fort Scott Public Library	170,780	114,347	67,142	1,353	(2,044)	431	444	(76)	-	
348 Girard Public Library	146,988	98,417	57,788	2,394	(498)	1,474	57	(115)	-	
349 Hillsboro Public Library	52,864	35,395	20,783	1,875	1,117	1,320	791	36	-	

**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, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
350 Jordaen Memorial Library	\$ 90,221	\$ 60,408	\$ 35,471	\$ 1,744	\$ (447)	\$ (5)	\$ 376	\$ (5)	\$ -	
351 Meade Public Library	55,514	37,170	21,825	(80)	(1,330)	(191)	11	(27)	-	
352 Ottawa Library	481,368	322,304	189,250	10,033	(1,979)	324	2,346	103	-	
353 Salina Public Library	1,502,915	1,006,290	590,872	27,242	(9,508)	4,619	939	(891)	-	
354 Stockton Public Library	36,418	24,384	14,318	773	(210)	95	121	(6)	-	
355 Wellington Public Library	117,373	78,588	46,145	(730)	(4,221)	(3,302)	(790)	(47)	-	
361 Garden City Recreation Commission	689,692	461,790	271,153	(12,603)	(24,928)	(295)	7,228	210	-	
362 Lawrence/Douglas County Health Dept	2,330,183	1,560,194	916,113	26,960	(32,535)	(20,392)	(18,810)	(3,042)	-	
366 City of Concordia	1,643,120	1,100,165	645,994	321	(19,638)	(2,031)	9,093	241	-	
367 City of Eureka	689,421	461,608	271,046	8,383	(5,723)	(32)	1,995	(125)	-	
368 City of Howard	261,376	175,007	102,760	(125,160)	(91,629)	(21,793)	(262)	(156)	-	
370 City of Lenora	47,375	31,720	18,626	(2,896)	(3,613)	(3,256)	(2,864)	(308)	-	
371 City of Pomona	190,168	127,329	74,765	1,236	(1,626)	673	1,270	25	-	
373 City of Syracuse	505,702	338,597	198,817	14,074	4,132	9,114	6,598	279	-	
374 City of Turon	126,639	84,793	49,788	6,178	(304)	(657)	4,246	402	-	
375 Eudora Twp Douglas County	55,640	37,254	21,875	1,586	417	1,306	1,007	57	-	
378 Norton County Hospital	6,424,343	4,301,475	2,525,735	36,453	(151,694)	(150,084)	(157,768)	(18,933)	-	
380 Haskell County	3,323,054	2,224,980	1,306,461	59,867	(41,687)	(8,379)	9,709	(684)	-	
381 Hodgeman County	1,654,765	1,107,963	650,572	6,799	(25,601)	(6,168)	(5,965)	(1,552)	-	
384 City of Arlington	71,292	47,734	28,029	1,216	(333)	629	376	(12)	-	
385 City of Baldwin City	1,953,979	1,308,304	768,208	58,635	3,261	7,092	1,481	(746)	-	
387 City of Beloit	3,236,777	2,167,213	1,272,541	71,182	(13,232)	792	14,919	242	-	
388 City of Bennington	98,298	65,816	38,646	3,434	323	1,835	1,643	76	-	
389 City of Bird City	115,307	77,205	45,333	3,216	126	1,338	129	(72)	-	
391 City of Canton	171,614	114,906	67,470	1,545	(5,699)	(1,501)	398	(63)	-	
392 City of Chapman	859,804	575,689	338,033	41,924	13,194	24,806	15,978	692	-	
393 City of Emporia	6,929,879	4,639,961	2,724,486	77,004	(56,944)	53,396	33,818	(1,362)	-	
394 City of Frankfort	162,828	109,023	64,016	(1,908)	(6,339)	(3,078)	(3,147)	(452)	-	
395 City of Gardner	8,088,980	5,416,047	3,180,188	365,224	130,843	128,248	85,912	2,968	-	
397 City of Mankato	341,997	228,987	134,457	2,654	(2,693)	1,601	804	(104)	-	
398 City of Marquette	158,696	106,256	62,391	278	(1,079)	(1,082)	(2,106)	(264)	-	
399 City of Moline	90,451	60,562	35,561	7,063	1,397	2,184	1,157	30	-	
400 City of Mound City	267,178	178,892	105,041	842	(3,278)	905	(1,449)	(426)	-	
401 City of Ness City	387,724	259,604	152,434	7,260	(4,394)	(206)	911	(129)	-	
403 City of Osborne	714,841	478,628	281,040	(17,760)	(28,915)	(21,483)	(6,192)	(650)	-	
404 City of Rossville	209,765	140,450	82,469	5,002	33	1,296	850	(33)	-	
405 City of Scandia	105,352	70,539	41,419	1,098	(1,630)	(293)	(12)	(59)	-	
406 City of Spring Hill	2,176,016	1,456,970	855,502	82,131	34,365	56,425	52,646	3,822	-	
407 City of Sterling	1,302,541	872,128	512,095	11,579	137	14,748	6,373	(189)	-	
409 City of Valley Falls	355,417	237,973	139,732	10,505	(3,080)	(1,069)	(1,538)	(412)	-	

**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, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
411 El Dorado Twp Butler County	\$ 116,538	\$ 78,029	\$ 45,817	\$ 3,040	\$ 418	\$ 1,084	\$ 355	\$ (35)	\$ -	
417 Palmyra Twp Douglas Co	160,971	107,779	63,286	22,698	13,779	7,742	5,766	453	-	
419 Sumner Regional Medical Center	2,819,752	1,887,990	1,108,587	(333,891)	(148,173)	(413,236)	(271,417)	(19,244)	-	
420 Wilson Medical Center	8,059,720	5,396,456	3,168,684	344,813	117,853	121,252	(2,550)	(8,127)	-	
421 Port Library	89,491	59,919	35,183	118	(1,699)	(477)	(695)	(115)	-	
422 Goodland Public Library	113,804	76,199	44,742	2,035	(439)	1,380	787	(9)	-	
425 Leavenworth Public Library	714,319	478,279	280,835	20,862	2,748	6,856	7,577	349	-	
427 Wm A Rankin Memorial Library	80,538	53,925	31,663	1,645	(372)	401	365	(9)	-	
428 Pratt Public Library	148,699	99,563	58,461	4,472	(464)	1,451	1,711	85	-	
429 Russell Public Library	60,168	40,286	23,655	3,159	2,025	2,159	1,349	85	-	
430 Seneca Free Library	56,641	37,925	22,269	1,878	219	634	373	1	-	
431 City Cowley Co Joint Board of Health	699,543	468,385	275,026	10,727	(7,752)	2,553	3,205	(131)	-	
434 City of Mulberry	161,033	107,821	63,310	(4,262)	(7,985)	(5,663)	(2,480)	(277)	-	
435 City of Atwood	412,434	276,149	162,149	10,578	(3,024)	3,443	2,643	(11)	-	
436 City of Lincoln Center	572,403	383,257	225,041	15,824	3,904	8,996	5,817	168	-	
438 Manhattan Public Library	2,388,368	1,599,153	938,989	56,226	(5,511)	22,909	24,864	1,080	-	
439 Junction City/Geary Co Health Dept	-	-	-	(120,562)	(37,201)	-	-	-	-	
440 City of Little River	177,896	119,112	69,940	1,899	(1,140)	549	602	(49)	-	
442 City of Belleville	1,040,748	696,842	409,171	(19,031)	(43,458)	(28,920)	(9,142)	(983)	-	
443 City of Lyndon	340,015	227,660	133,677	(5,515)	(10,614)	(5,205)	(6,538)	(831)	-	
445 City of Smith Center	682,096	456,703	268,166	5,931	(5,166)	(127)	(3,686)	(857)	-	
451 Belleville Public Library	116,789	78,197	45,916	2,628	(1,154)	(94)	(769)	(175)	-	
452 Chanute Public Library	233,870	156,590	91,946	5,282	(459)	1,840	1,324	(15)	-	
454 Olathe Public Library	2,675,874	1,791,655	1,052,022	78,752	6,507	28,638	19,245	128	-	
458 City of Leoti	389,435	260,750	153,107	6,937	(6,630)	(1,333)	3,757	246	-	
459 City of Shawnee	12,733,192	8,525,620	5,006,063	432,706	117,390	192,440	98,250	380	-	
461 City of Luray	108,712	72,789	42,740	3,682	(1,433)	505	(1,082)	(212)	-	
463 City of Strong City	193,278	129,411	75,987	7,642	(30)	3,731	4,402	298	-	
467 Coffeyville Public Library	204,360	136,831	80,344	1,340	(3,033)	(21)	1,265	45	-	
468 Great Bend Public Library	282,852	189,386	111,203	729	(5,137)	(1,186)	(1,023)	(286)	-	
473 City of Galva	270,789	181,309	106,461	(4,976)	(9,940)	(3,721)	1,917	154	-	
474 City of Oakley	1,254,102	839,695	493,051	30,981	4,455	21,140	21,567	1,405	-	
475 City of Udall	330,164	221,064	129,804	8,076	2,919	898	294	(124)	-	
478 McPherson Public Library	552,284	369,787	217,131	12,679	2,098	3,790	5,582	367	-	
479 City of Scranton	139,996	93,736	55,040	(8,383)	(8,319)	(2,364)	(2,810)	(459)	-	
480 City of Lenexa	19,274,992	12,905,740	7,577,976	850,450	310,658	367,461	260,505	13,328	-	
483 Soldier Twp Shawnee County	831,651	556,839	326,964	44	(17,003)	(14,076)	(22,561)	(2,940)	-	
485 Kingman Carnegie Library	83,376	55,825	32,779	(189)	(1,405)	183	1,391	117	-	
486 Lyons Public Library	49,942	33,439	19,635	508	(565)	11	(31)	(35)	-	
488 Paola Free Library	110,173	73,767	43,315	(179)	(2,098)	(2,111)	(735)	(81)	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
552 Hutchinson Recreation Commission	\$ 1,053,833	\$ 705,603	\$ 414,315	\$ 41,293	\$ 9,032	\$ 9,857	\$ 11,577	\$ 588	\$ -	
563 City of Haven	461,854	309,238	181,578	(1,134)	(9,703)	(103)	(663)	(386)	-	
565 Coffey County Extension Council	44,203	29,596	17,378	2,029	1,572	1,328	685	34	-	
567 Woodson County Extension Council	-	-	-	(3,406)	(3,425)	(3,521)	(3,639)	(367)	-	
568 Morrill Free Public Library	142,605	95,482	56,065	2,255	(221)	2,007	2,954	232	-	
569 City of Macksville	137,701	92,199	54,137	1,130	(2,048)	(789)	(292)	(101)	-	
573 City of Columbus	1,218,873	816,107	479,201	22,402	797	12,704	12,313	546	-	
574 City of Halstead	1,452,910	972,809	571,213	41,999	16,750	38,570	25,478	1,309	-	
578 City of Perry	179,524	120,202	70,580	6,674	3,470	3,692	(1,127)	(337)	-	
579 City of Scott City	1,523,534	1,020,096	598,979	43,984	6,803	20,436	15,578	516	-	
587 Monument Twp Logan County	28,446	19,046	11,184	251	(318)	88	106	(7)	-	
605 City of Cheney	950,589	636,475	373,725	2,612	(23,068)	(13,386)	(11,000)	(1,660)	-	
606 City of Cottonwood Falls	260,270	174,266	102,325	6,692	998	5,698	4,656	274	-	
607 City of Oskaloosa	165,896	111,077	65,222	4,166	(22)	1,557	556	(68)	-	
610 K State Research & Extension Dickinson Co	62,276	41,698	24,484	2,280	1,499	1,725	1,124	69	-	
611 Finney County Extension Council	39,361	26,354	15,475	1,204	76	(435)	720	91	-	
628 Kaw Valley Drainage Dist	385,115	257,857	151,408	3,751	(5,558)	(1,052)	(1,278)	(373)	-	
632 City of Altamont	608,049	407,124	239,055	9,377	(1,127)	5,066	5,604	207	-	
633 City of Bushton	61,066	40,887	24,008	96	(1,590)	(801)	(702)	(106)	-	
635 Irving Twp Brown County	45,225	30,281	17,780	2,175	1,250	1,302	1,113	75	-	
641 City of Moundridge	1,051,370	703,954	413,347	3,146	(35,874)	(39,628)	(34,084)	(3,742)	-	
648 City of Downs	148,010	99,102	58,190	921	(2,119)	(508)	(434)	(131)	-	
649 Tecumseh Twp Shawnee County	370,861	248,313	145,804	3,199	(5,084)	(2,339)	(2,687)	(486)	-	
650 City of Preston	-	-	-	(424)	-	-	-	-	-	
656 City of Fowler	100,218	67,102	39,401	(4,920)	1,290	1,738	1,179	51	-	
666 City of Satanta	214,753	143,790	84,430	(1,956)	(4,299)	(671)	740	(52)	-	
676 City of Mission	2,337,007	1,564,764	918,796	2,150	(37,342)	(11,309)	(12,436)	(2,682)	-	
685 City of Claflin	203,692	136,384	80,082	3,798	(810)	3,436	2,237	46	-	
687 City of Toronto	85,859	57,488	33,756	(785)	(2,940)	(1,139)	(799)	(138)	-	
706 Fowler Residential Care	834,948	559,047	328,260	1,868	(16,074)	(12,348)	(10,493)	(1,462)	-	
708 Stafford County Hospital	135,321	90,606	53,202	(224,342)	(231,021)	(231,284)	(39,481)	1,686	-	
711 City of Kiowa	544,646	364,672	214,128	21,862	751	(4,211)	(1,198)	(200)	-	
714 City of Le Roy	113,283	75,849	44,537	(3,720)	(9,259)	(8,747)	(5,595)	(535)	-	
717 City of Troy	408,030	273,200	160,417	12,369	4,139	9,668	6,890	310	-	
727 Stafford Co Cemetery Dist 1	161,472	108,115	63,483	9,989	7,611	7,892	4,196	264	-	
735 City of Coldwater	249,063	166,762	97,919	2,846	(9,943)	(2,810)	1,642	51	-	
736 City of Hill City	679,299	454,831	267,067	9,114	(8,411)	(1,565)	(1,779)	(601)	-	
737 City of Sylvan Grove	62,965	42,159	24,755	255	(1,249)	(251)	(547)	(107)	-	
738 City of Thayer	54,304	36,360	21,350	2,666	265	644	540	21	-	
748 City of Clearwater	926,067	620,056	364,084	22,308	2,842	2,976	(2,852)	(877)	-	

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

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As of and for the year ended June 30, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
758 McPherson County Extension Council	\$ 66,137	\$ 44,283	\$ 26,002	\$ 1,405	\$ 217	\$ 1,223	\$ 502	\$ (18)	\$ -	
760 League of Kansas Municipalities	859,679	575,606	337,983	6,916	(7,910)	(2,732)	(7,490)	(1,367)	-	
769 City of Roeland Park	923,082	618,058	362,910	23,911	(4,810)	3,088	1,382	(504)	-	
770 City of Carbondale	383,925	257,061	150,941	12,827	7,862	15,016	12,641	944	-	
774 City of Americus	114,368	76,576	44,964	5,313	664	1,526	1,145	38	-	
776 City of Tonganoxie	2,136,822	1,430,728	840,093	89,986	21,740	33,982	25,284	1,040	-	
779 Kechi Twp Sedgwick County	86,840	58,145	34,141	8,330	4,539	5,060	2,888	175	-	
790 City of Glen Elder	167,211	111,957	65,739	4,273	442	2,708	1,647	31	-	
807 City of De Soto	2,176,245	1,457,124	855,592	69,409	17,706	40,931	26,869	993	-	
808 City of Hope	57,288	38,358	22,523	830	416	1,218	1,074	74	-	
812 City of Baxter Springs	1,282,673	858,825	504,284	(6,825)	(33,556)	(11,227)	7,308	410	-	
813 Little Walnut Twp Butler County	16,884	11,305	6,638	(659)	(1,183)	(1,055)	(587)	(43)	-	
815 City of Delphos	92,413	61,876	36,332	(241)	(2,023)	446	1,778	126	-	
844 Chapman Public Library	2,463	1,649	968	(2,239)	(2,918)	(2,665)	(3,032)	(325)	-	
882 City of Bison	28,696	19,214	11,282	(251)	(741)	1,692	3,613	359	-	
886 City of Lecompton	81,038	54,260	31,860	1,728	(408)	242	131	(40)	-	
887 City of Plainville	628,042	420,511	246,915	18,057	1,412	5,042	3,826	(73)	-	
895 Abilene Free Public Library	250,315	167,601	98,412	11,652	5,733	7,951	4,885	262	-	
907 Emporia Recreation Commission	746,584	499,882	293,520	18,347	2,011	3,397	1,983	(236)	-	
911 City of Plains	201,626	135,000	79,269	924	(1,499)	(182)	322	(76)	-	
913 Franklin Twp Edwards County	43,347	29,023	17,042	718	(309)	199	(95)	(43)	-	
914 Grasshopper Twp Atchison Co	27,006	18,082	10,617	59	(479)	(83)	(4)	(17)	-	
920 Topeka Twp Shawnee County	57,309	38,372	22,531	1,507	(76)	325	531	23	-	
936 Atchison Public Recreation Commission	213,855	143,189	84,077	3,865	(1,063)	(915)	(993)	(168)	-	
937 City of Clyde	120,170	80,461	47,245	920	(1,680)	(140)	94	(56)	-	
938 City of Deerfield	185,076	123,919	72,763	(4,554)	(9,526)	(7,139)	(4,318)	(482)	-	
939 City of Eskridge	184,429	123,486	72,508	1,607	(1,531)	1,199	(1,013)	(278)	-	
940 City of Louisburg	1,942,584	1,300,674	763,728	107,633	50,266	55,552	35,228	1,920	-	
953 City of Lewis	113,804	76,199	44,742	2,697	(836)	1,401	3,917	402	-	
957 City of Alta Vista	72,503	48,545	28,504	(1,400)	(3,447)	(3,324)	(1,957)	(172)	-	
958 Lyons Recreation Commission	203,337	136,146	79,942	12,645	6,827	8,152	4,089	174	-	
959 Stanton County Recreation Commission	73,337	49,104	28,833	(958)	(2,843)	(2,425)	(1,638)	(175)	-	
971 Kiowa County Extension Council	31,910	21,366	12,546	515	(305)	84	(73)	(31)	-	
978 City of Lebo	239,964	160,670	94,342	9,155	609	2,198	2,351	97	-	
982 Graham County Hospital	3,864,590	2,587,570	1,519,366	(4,002)	(64,857)	11,749	26,451	433	-	
983 Liberal Memorial Library	358,214	239,845	140,832	4,161	(255)	3,777	3,840	146	-	
1000 Kinsley Library	107,877	72,230	42,412	9,039	6,232	7,389	6,142	514	-	
1019 Frank Carlson Library	77,678	52,010	30,539	1,410	(200)	743	675	18	-	
1020 Hoisington City Library	50,192	33,607	19,733	1,028	(1,173)	(1,324)	994	147	-	
1042 Augusta Public Library	176,331	118,064	69,325	6,509	3,294	3,784	1,738	36	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
1061 Hill Top House Nursing Home	\$ 1,214,386	\$ 813,103	\$ 477,437	\$ 1,906	\$ (30,843)	\$ (13,961)	\$ (8,510)	\$ (1,564)	\$ -	
1069 City of Merriam	3,638,442	2,436,151	1,430,456	71,703	(19,247)	24,089	20,434	(346)	-	
1072 City of Caldwell	415,585	278,259	163,388	2,896	(8,360)	(1,055)	2,717	86	-	
1073 City of Dighton	314,303	210,444	123,568	2,864	(9,140)	(4,306)	589	(86)	-	
1074 City of Quinter	297,294	199,056	116,881	6,431	(2,174)	(1,082)	(1,683)	(345)	-	
1075 City of Ransom	35,792	23,965	14,072	(3,655)	(4,020)	(2,119)	(836)	(85)	-	
1078 Hiawatha Twp Brown County	47,625	31,888	18,724	1,785	(16)	226	220	(11)	-	
1088 Columbus Public Library	72,002	48,209	28,308	6,014	1,821	710	363	(12)	-	
1089 Larabee Memorial Library	-	-	-	(4,907)	(4,208)	(3,849)	(1,534)	(101)	-	
1109 Great Bend Recreation Commission	591,770	396,225	232,655	32,590	7,760	6,189	211	(411)	-	
1111 Seward County Extension Council	26,818	17,956	10,544	(2,238)	70	66	(439)	(69)	-	
1114 City of Brewster	90,555	60,632	35,602	5,957	3,834	4,861	3,146	207	-	
1120 City of Haysville	4,166,037	2,789,407	1,637,880	91,696	(26,254)	19,350	27,727	558	-	
1121 City of Kanorado	62,193	41,642	24,451	5,205	3,796	3,363	620	(34)	-	
1127 City of St Paul	158,362	106,033	62,260	7,898	926	1,972	2,317	162	-	
1130 City of Spearville	201,688	135,042	79,294	247	(2,801)	974	427	(76)	-	
1132 City of Wellsville	577,119	386,415	226,895	13,210	5,995	14,748	15,068	1,144	-	
1134 City of Wetmore	77,553	51,926	30,490	2,507	(695)	271	441	3	-	
1135 City of Denison	31,096	20,821	12,226	(1,414)	(200)	84	127	(8)	-	
1141 Clay Twp Reno County	97,296	65,145	38,252	3,446	(1,239)	(1,634)	155	2	-	
1154 Lincoln Twp Edwards County	43,618	29,205	17,149	(333)	(1,000)	(142)	(6)	(22)	-	
1172 Valley Center Twp Sedgwick Co	45,643	30,561	17,944	125	(810)	(145)	(8)	(23)	-	
1173 Ashland District Hospital	3,284,549	2,199,199	1,291,323	3,724	(59,443)	8,793	20,075	(253)	-	
1178 Lane County Library	31,263	20,933	12,291	362	(339)	137	229	6	-	
1187 Comanche Co Extension Council	27,194	18,208	10,691	(704)	(1,433)	(1,120)	(1,235)	(145)	-	
1188 Greenwood County Extension Council	-	-	-	(3,717)	(2,734)	(599)	-	-	-	
1189 Meade County Extension Council	31,242	20,919	12,283	963	95	121	859	73	-	
1192 Central Kansas District 3 (Extension Co)	197,243	132,066	77,546	141	(3,586)	1,276	(674)	(283)	-	
1193 Augusta Housing Authority	102,221	68,443	40,188	2,190	(485)	499	1,147	72	-	
1194 Junction City Public Housing Authority	240,173	160,810	94,424	2,777	1,318	3,683	3,871	302	-	
1195 Lyons Housing Authority	139,203	93,205	54,728	(1,364)	(5,526)	(4,942)	(2,246)	(264)	-	
1196 City of Waterville Housing Authority	24,522	16,419	9,641	669	153	112	87	3	-	
4053 City of Hoxie	581,356	389,252	228,561	21,260	2,613	5,749	3,817	(3)	-	
4055 City of Rolla	117,352	78,574	46,137	(2,461)	(4,561)	(4,045)	(4,694)	(530)	-	
4069 Manhattan Twp-Riley County	53,386	35,745	20,989	(384)	(1,423)	(680)	(767)	(114)	-	
4080 Leavenworth County Extension Council	51,779	34,669	20,357	156	(891)	(106)	302	11	-	
4081 Shawnee County Extension Council	100,030	66,976	39,327	(9,026)	(9,205)	(4,476)	(1,584)	(155)	-	
4084 City of Andale	307,854	206,126	121,033	16,265	11,817	8,672	4,324	190	-	
4086 City of Nickerson	233,911	156,617	91,962	(3,321)	(8,423)	(4,686)	(1,099)	(140)	-	
4087 City of Overbrook	162,849	109,037	64,024	3,396	621	(2,337)	327	73	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
4108 Butler County Extension Council	\$ 62,506	\$ 41,851	\$ 24,574	\$ (1,533)	\$ (2,916)	\$ (1,689)	\$ (1,215)	\$ (155)	\$ -	
4109 Salina Saline Co Jt Board of Health	-	-	-	(200,857)	-	-	-	-	-	
4126 City of Derby	6,718,841	4,498,659	2,641,517	119,668	(34,463)	42,912	42,788	16	-	
4128 City of Medicine Lodge	708,309	474,254	278,472	3,115	(13,841)	(4,394)	5,721	422	-	
4131 City of White City	74,715	50,026	29,374	1,412	(630)	522	762	34	-	
4134 Belpre Twp Edwards County	37,044	24,803	14,564	5,125	(1,230)	(2,905)	340	7	-	
4152 Menoken Township	92,141	61,694	36,225	3	(2,247)	(24)	4,880	526	-	
4182 City of Leawood	11,457,594	7,671,532	4,504,560	245,750	(20,547)	74,923	104,789	4,922	-	
4184 Big Creek Twp Russell County	43,869	29,373	17,247	659	(474)	62	95	(18)	-	
4195 Wayne Twp Edward County	49,379	33,062	19,413	1,069	170	947	1,655	153	-	
4198 Wamego Public Library	119,627	80,097	47,031	(1,767)	(3,259)	(2,143)	(768)	(94)	-	
4201 Reno County Extension Council	68,955	46,169	27,110	2,373	461	1,046	1,013	65	-	
4202 Stanton County Extension Council	41,344	27,682	16,254	1,493	608	1,664	1,281	73	-	
4203 Edwards County Conservation Dist	18,115	12,129	7,122	(1,769)	(2,167)	(2,056)	(1,794)	(187)	-	
4215 City of Ogden	453,444	303,607	178,272	6,938	(2,653)	(607)	1,693	(16)	-	
4216 City of Pretty Prairie	138,723	92,883	54,539	(989)	(5,714)	(2,718)	(904)	(106)	-	
4219 City of Severy	63,821	42,732	25,091	4,704	529	(2,672)	(2,003)	(205)	-	
4221 Mission Twp Shawnee Co	765,117	512,291	300,806	5,514	(8,454)	11,282	11,872	777	-	
4228 Johnston Public Library	62,673	41,963	24,640	(3,382)	(5,302)	(4,833)	(2,258)	(189)	-	
4236 Sedgwick County Extension Council	205,570	137,641	80,820	4,123	(3,198)	(2,223)	(453)	(148)	-	
4237 Seward County Conservation District	37,775	25,292	14,851	811	(136)	198	193	(6)	-	
4238 Winfield Recreation Commission	291,534	195,199	114,617	4,290	(2,771)	(1,212)	677	(14)	-	
4254 City of Fairway	978,430	655,116	384,670	47,799	19,351	21,587	3,687	(544)	-	
4258 Center Twp Russell County	87,926	58,871	34,568	2,023	(334)	311	258	(24)	-	
4272 Kingman Recreation Commission	108,232	72,468	42,552	602	(2,002)	(1,006)	245	-	-	
4273 Parsons Recreation Commission	216,861	145,201	85,259	13,489	3,941	(567)	924	55	-	
4274 Stevens County Extension Council	43,618	29,205	17,149	378	(594)	32	100	(18)	-	
4275 City of Hardtner	41,865	28,031	16,459	2,021	(1,221)	(881)	119	13	-	
4276 City of Hartford	89,073	59,640	35,019	2,861	975	1,826	580	(37)	-	
4279 City of Victoria	245,348	164,275	96,459	5,888	595	1,597	(212)	(186)	-	
4299 Wilson County Extension Council	-	-	-	(4,427)	(4,322)	(4,177)	(2,311)	(178)	-	
4305 Elwood Twp Barber County	70,102	46,938	27,561	643	(2,138)	(1,648)	(1,174)	(144)	-	
4312 Graham County Public Library	61,567	41,222	24,205	(1,351)	(1,904)	397	342	(11)	-	
4316 Brown County Conservation District	41,364	27,696	16,262	725	73	439	135	(17)	-	
4317 Ellsworth County Conservation Dist	46,895	31,399	18,437	1,343	159	523	284	(3)	-	
4346 Ellsworth County Extension Council	-	-	-	(1,422)	-	-	-	-	-	
4348 Stevens County Conservation Dist	31,368	21,003	12,332	(2,744)	(3,592)	(3,033)	(388)	18	-	
4353 City of Highland	269,474	180,429	105,944	7,362	(985)	3,827	4,003	224	-	
4355 City of Linn	43,451	29,093	17,083	561	(322)	192	185	(9)	-	
4356 City of Nortonville	104,580	70,022	41,116	1,252	(3,612)	(3,428)	(768)	(102)	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
4358 City of Potwin	\$ 116,392	\$ 77,931	\$ 45,760	\$ 4,025	\$ (22)	\$ 876	\$ (22)	\$ (102)	\$ -	
4360 City of Towanda	282,935	189,442	111,236	4,127	637	5,157	1,160	(129)	-	
4362 City of Valley Center	2,720,786	1,821,726	1,069,679	110,844	39,743	57,779	37,672	1,874	-	
4369 Silver Lake Twp Shawnee Co	-	-	-	(6,693)	(12,040)	(9,297)	(4,857)	(395)	-	
4372 Horton Public Library	34,060	22,805	13,391	941	298	591	205	(5)	-	
4373 Labette County Conservation Dist	23,750	15,902	9,337	(9)	(890)	(98)	(289)	(57)	-	
4375 City of McLouth	259,415	173,693	101,989	613	(4,800)	(1,745)	(5,219)	(812)	-	
4385 Geary County Extension Council	72,857	48,782	28,644	1,303	(301)	898	683	4	-	
4386 City of Mullinville	48,502	32,475	19,069	511	(3,151)	(2,400)	1,897	222	-	
4388 Bonner Springs City Library	316,014	211,590	124,241	2,180	(3,825)	789	1,166	(54)	-	
4395 City of Leon	101,324	67,842	39,836	(5,049)	(12,068)	(6,154)	(5,646)	(768)	-	
4404 Osage County Conservation District	101,428	67,912	39,877	3,026	912	1,075	649	(2)	-	
4419 Kiowa County Library	65,135	43,612	25,608	677	(925)	(504)	(601)	(97)	-	
4432 Attica Hospital District 1	1,799,812	1,205,080	707,597	29,768	(28,642)	5,351	8,102	(608)	-	
4434 City of Galena	4,988,317	3,339,971	1,961,160	51,722	(90,350)	(52,815)	(6,536)	(3,448)	-	
4435 City of South Hutchinson	991,369	663,780	389,757	(24,804)	(58,495)	(49,820)	(47,024)	(5,256)	-	
4454 Logan County Hospital	8,072,701	5,405,148	3,173,788	106,931	(6,461)	164,548	68,543	(567)	-	
4458 Hospital Dist 1 of Rice County	7,622,305	5,103,581	2,996,714	132,296	(73,668)	(20,389)	8,995	(2,552)	-	
4459 Comanche County Conservation Dist	27,987	18,739	11,003	928	522	169	73	(9)	-	
4460 Morton County Extension Council	27,966	18,725	10,995	3,906	1,762	14	450	44	-	
4467 Wallace Co Conservation Dist	24,188	16,196	9,510	429	(385)	(229)	(84)	(17)	-	
4468 USD 353 Recreation Comm	231,950	155,304	91,191	1,767	(5,036)	(4,147)	8,438	1,089	-	
4476 Johnson Co Consolidated Fire Dist No 2	192,380	128,810	75,634	9,473	2,156	2,705	1,464	(1)	-	
4480 Riverside Twp Sedgwick County	110,340	73,879	43,380	1,390	(1,371)	1,512	(4,441)	(719)	-	
4484 Brown County Extension Council	35,229	23,588	13,850	889	(110)	16	2,344	279	-	
4485 Kingman County Extension Council	30,533	20,444	12,004	(4,561)	(5,412)	(2,420)	589	78	-	
4490 Lakin Cemetery District 1 & 2	-	-	-	(6,916)	(7,198)	(5,259)	(839)	-	-	
4496 City of Colwich	528,993	354,192	207,974	34,635	21,672	14,191	6,218	280	-	
4505 Trego County Conservation Dist	62,339	41,740	24,509	3,486	1,072	958	329	(20)	-	
4518 Rush County Conservation Dist	58,457	39,140	22,982	(3,088)	(1,400)	(68)	107	(21)	-	
4529 Phillips County Conservation District	57,518	38,512	22,613	2,858	(1,174)	(3,224)	(2,731)	(298)	-	
4534 Clark County Extension Council	29,928	20,038	11,766	930	263	721	383	9	-	
4543 City of Conway Springs	376,913	252,365	148,184	23,287	10,717	12,866	8,307	538	-	
4557 Clark County Conservation District	36,230	24,258	14,244	1,015	305	450	65	(19)	-	
4558 City of Prairie Village	4,281,094	2,866,444	1,683,115	147,268	31,289	63,082	48,219	2,004	-	
4561 City of Rexford	38,589	25,837	15,171	1,113	258	567	390	11	-	
4565 Hospital Dist 1 of Dickinson County	16,201,063	10,847,564	6,369,459	328,398	(51,216)	158,530	213,738	12,026	-	
4573 Woodson County Conservation District	28,049	18,781	11,028	99	(701)	(69)	120	(9)	-	
4583 City of Overland Park	34,408,177	23,038,296	13,527,597	748,162	(59,515)	176,970	181,264	27	-	
4589 Wilson County Conservation Dist	76,259	51,060	29,981	(711)	(270)	2,511	1,085	19	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
4591 City of Wathena	\$ 379,584	\$ 254,154	\$ 149,234	\$ 4,725	\$ (1,570)	\$ 5,824	\$ 9,204	\$ 767	\$ -	
4611 City of Maize	1,881,936	1,260,067	739,884	84,684	24,455	26,483	26,163	1,542	-	
4612 City of Westwood	565,557	378,674	222,349	27,275	10,169	8,272	6,852	390	-	
4614 Franklin County Conservation Dist	50,798	34,012	19,971	211	(901)	(164)	(6)	(26)	-	
4632 Cowley County Extension Council	37,691	25,237	14,818	1,177	87	238	115	(10)	-	
4640 Arkansas City Recreation Commission	275,234	184,285	108,209	(4,471)	(9,624)	(5,487)	(1,849)	(220)	-	
4646 Coffeyville Recreation Commission	316,244	211,744	124,331	6,460	(4,840)	(3,273)	(467)	(138)	-	
4650 Stafford County Extension Council	26,588	17,803	10,453	59	(669)	(455)	(591)	(80)	-	
4655 Kiowa County Conservation Dist	123,864	82,934	48,697	4,484	1,113	2,162	1,626	73	-	
4797 City of Pawnee Rock	53,073	35,535	20,866	5,235	1,356	343	(302)	(67)	-	
4805 Doniphan County Extension Council	29,656	19,857	11,659	(855)	(1,555)	(931)	(52)	(3)	-	
4806 Kearny County Extension Council	36,314	24,314	14,277	649	(128)	295	181	(4)	-	
4808 Johnson Co Park & Recreation Dist	14,007,454	9,378,814	5,507,040	680,340	306,389	365,705	206,530	8,885	-	
4809 City of Edwardsville	781,291	523,120	307,165	36,244	9,983	11,445	9,239	443	-	
4810 City of Goddard	958,102	641,506	376,678	19,899	(1,501)	6,024	2,712	(244)	-	
4815 Grant County Library	229,508	153,669	90,231	2,662	(1,884)	1,285	2,057	86	-	
4817 Russell County Extension Council	-	-	-	(1,259)	-	-	-	-	-	
4822 Kansas Turnpike Authority	19,659,314	13,163,066	7,729,072	(221,197)	(543,356)	(284,530)	(130,846)	(19,914)	-	
4824 Meade County Conservation Dist	31,055	20,793	12,209	466	113	148	145	(1)	-	
4837 City of Hanston	40,551	27,151	15,942	2,934	668	118	172	(7)	-	
4838 City of Mission Hills	776,888	520,172	305,434	26,740	5,343	10,012	6,939	165	-	
4848 Harper Hospital Dist 5	-	-	-	(622,463)	(639,171)	(621,340)	(386,381)	(31,840)	-	
4850 The Guidance Center	5,618,154	3,761,684	2,208,781	(101,106)	(242,211)	(72,686)	23,917	(400)	-	
4851 Wyandotte County Extension Council	71,000	47,539	27,914	612	82	849	591	10	-	
4853 North Edwards Co Cemetery District	37,128	24,859	14,597	260	(893)	(757)	(1,123)	(143)	-	
4859 Geary Community Hospital	17,355,511	11,620,534	6,823,330	(550,243)	(739,628)	(388,034)	(124,997)	(14,991)	-	
4860 Clearwater Public Library	61,045	40,873	24,000	1,908	615	774	492	(3)	-	
4863 Chanute Recreation & Parks Commission	309,607	207,300	121,722	15,015	2,722	3,284	2,316	33	-	
4867 Greenwood County Conservation Dist	31,889	21,352	12,537	872	89	(43)	(6)	(19)	-	
4873 City of Kechi	758,334	507,749	298,140	31,913	5,488	10,312	9,902	549	-	
4878 Stanton County Conservation Dist	25,148	16,838	9,887	(1,371)	(1,916)	(1,604)	(1,178)	(122)	-	
4879 Marshall County Extension Council	35,938	24,063	14,129	656	(243)	123	54	(18)	-	
4880 Marion Co Conservation Dist	128,643	86,134	50,576	10,431	8,160	4,964	1,346	17	-	
4887 Harvey County Extension Council	63,675	42,634	25,034	(1,965)	(3,120)	(3,815)	(1,921)	(140)	-	
4889 Haskell County Conservation Dist	29,990	20,080	11,791	367	(655)	251	474	23	-	
4891 Twin Caney Watershed Jt Dist 34	15,423	10,327	6,064	(2,576)	(2,259)	(991)	(314)	(32)	-	
4893 Bourbon County Conservation Dist	83,626	55,993	32,878	1,684	(957)	(556)	964	95	-	
4894 Butler County Conservation Dist	99,759	66,794	39,220	7,885	4,408	2,622	1,195	53	-	
4895 Mitchell County Conservation Dist	27,632	18,501	10,864	439	(180)	52	(5)	(16)	-	
4896 Morris County Conservation District	114,159	76,436	44,882	9,055	1,392	409	367	(33)	-	

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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
4897 Nemaha County Conservation District	\$ 74,381	\$ 49,802	\$ 29,243	\$ 5,007	\$ 4,015	\$ 4,635	\$ 4,032	\$ 347	\$ -	
4899 Wabaunsee County Conservation District	63,591	42,578	25,001	3,010	1,546	2,326	2,370	201	-	
4900 Washington County Conservation Dist	35,959	24,077	14,137	(176)	(1,106)	(484)	(29)	(18)	-	
4911 Marshall County Conservation Dist	105,310	70,511	41,403	5,415	2,212	642	213	(29)	-	
4913 Southwest Medical Center	26,807,681	17,949,317	10,539,457	1,230,104	501,139	692,530	468,127	26,066	-	
4914 Cowley Co Conservation District	60,982	40,831	23,975	1,046	(4,207)	(4,418)	(4,862)	(524)	-	
4917 Osborne County Conservation Dist	33,329	22,316	13,104	822	(142)	289	223	(2)	-	
4919 Ottawa County Conservation District	32,223	21,575	12,669	1,132	196	193	172	2	-	
4920 Cloud Co Conservation District	35,270	23,616	13,867	1,419	400	176	173	(3)	-	
4925 Pawnee County Conservation District	48,147	32,237	18,929	1,044	(71)	343	181	(12)	-	
4926 Rawlins County Conservation Dist	33,517	22,442	13,177	51	(482)	(170)	(101)	(32)	-	
4927 Republic County Conservation Dist	30,449	20,388	11,971	(1,310)	(2,121)	(1,723)	(2,181)	(255)	-	
4928 Smith County Conservation District	34,519	23,113	13,571	792	508	918	474	10	-	
4932 Crawford County Conservation Dist	37,149	24,873	14,605	451	(505)	(148)	(182)	(39)	-	
4933 Hodgeman County Conservation Dist	58,227	38,987	22,892	4,355	3,023	3,621	3,030	249	-	
4935 Wyandotte County Conservation District	47,458	31,776	18,658	1,830	776	(633)	45	(29)	-	
4936 Hays Recreation Commission	575,512	385,339	226,263	17,952	3,186	10,964	4,696	(37)	-	
4943 Pottawatomie Wabaunsee Regional Library	297,106	198,930	116,807	1,123	(7,572)	(3,086)	(2,132)	(373)	-	
4944 Riley County Conservation District	50,088	33,537	19,692	(1,271)	(6,339)	(2,855)	(401)	(66)	-	
4945 Sumner County Conservation District	35,166	23,546	13,826	863	(196)	165	149	(7)	-	
4949 Pottawatomie County Extension Council	66,575	44,576	26,174	(1,663)	(3,203)	(2,562)	(2,521)	(289)	-	
4951 Chautauqua County Conservation Dist	20,807	13,932	8,180	415	(146)	83	76	(6)	-	
4953 Central Kansas Mental Health Center	5,838,792	3,909,415	2,295,525	224,631	37,953	87,105	108,797	7,898	-	
4961 Hamilton County Hospital	953,302	638,292	374,791	(381,314)	(353,716)	(125,095)	72,423	9,284	-	
4967 Sheridan County Public Library	27,110	18,152	10,658	(5,787)	(5,396)	(2,139)	(412)	(46)	-	
4969 Leavenworth County Conservation District	-	-	-	(10)	-	-	(133)	(19)	-	
4970 Linn County Conservation District	42,283	28,311	16,623	663	(625)	(102)	79	(11)	-	
4971 Hamilton County Conservation Dist	42,700	28,590	16,788	816	(207)	225	166	(11)	-	
4972 Pottawatomie County Conservation Dist	125,909	84,303	49,501	3,952	4,067	3,640	1,014	(12)	-	
4973 City of Sylvania	45,643	30,561	17,944	(1,292)	(2,390)	(1,357)	(590)	(79)	-	
5051 Lincoln Co Conservation Dist	25,399	17,006	9,986	(6,937)	(7,153)	(6,126)	(2,543)	(176)	-	
5052 Sumner County Hospital District 1	2,004,839	1,342,358	788,204	70,153	30,327	29,591	12,163	(184)	-	
5053 Jefferson County Conservation Dist	105,749	70,805	41,575	4,220	924	1,707	1,041	22	-	
5225 City of Milford	81,936	54,861	32,213	1,002	(896)	(376)	(397)	(90)	-	
5242 City of Lansing	2,463,834	1,649,682	968,658	54,655	6,487	30,972	3,485	(1,887)	-	
5247 Barber County Conservation Dist	40,050	26,816	15,746	(57)	(876)	(322)	(35)	(20)	-	
5252 City of Grinnell	44,745	29,960	17,592	947	(71)	407	314	2	-	
5257 Ford Co Extension Council	56,725	37,981	22,301	627	(669)	57	206	(11)	-	
5259 Reno County Conservation Dist	142,209	95,217	55,909	2,416	176	569	(515)	(113)	-	
5311 SE Kansas Library System	694,680	465,129	273,114	11,565	(3,778)	3,214	2,576	(164)	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
5327 NW Kansas Library System	\$ 317,496	\$ 212,582	\$ 124,824	\$ (47)	\$ (6,032)	\$ 1,829	\$ 1,626	\$ (48)	\$ -	
5336 Central Kansas Library System	881,843	590,446	346,697	8,252	(16,349)	(10,558)	(8,547)	(1,311)	-	
5339 City of Goessel	90,493	60,590	35,577	2,328	582	1,312	846	23	-	
5349 Salina Airport Authority	945,184	632,856	371,600	22,167	8,732	17,687	9,959	349	-	
5350 Stevens County Library	184,700	123,667	72,615	(974)	(3,468)	(730)	462	(30)	-	
5352 Atchison County Extension Council	20,557	13,764	8,082	217	(704)	777	1,587	144	-	
5353 McPherson County Conservation Dist	74,277	49,732	29,202	4,544	487	150	(46)	(83)	-	
5354 Atchison Public Library	302,010	202,214	118,736	75	(2,219)	2,351	2,310	28	-	
5355 Strother Field Commission	189,291	126,742	74,420	(418)	(4,870)	(2,785)	(3,077)	(429)	-	
5356 Scott County Library	98,945	66,249	38,900	4,381	2,004	1,736	1,052	48	-	
5357 Marion County Extension Council	37,190	24,901	14,621	(368)	(982)	(725)	(697)	(89)	-	
5363 Allen County Conservation District	34,143	22,861	13,423	1,254	524	950	160	(27)	-	
5369 Ness County Conservation Dist	75,988	50,878	29,875	2,494	837	189	1,140	105	-	
5371 Southwest Guidance Center	1,130,614	757,012	444,502	(1,572)	(30,593)	(10,543)	(5,442)	(1,095)	-	
5380 Kearny County Library	99,884	66,878	39,269	(7,077)	(10,379)	(7,800)	(2,293)	(172)	-	
5381 Wellsville City Library	65,657	43,961	25,813	1,662	47	667	306	(18)	-	
5384 Cherokee County Conservation Dist	18,073	12,101	7,106	31	(309)	(47)	(9)	(11)	-	
5389 City of Edgerton	1,388,735	929,839	545,982	108,812	68,147	57,619	41,906	3,304	-	
5390 Independence Recreation Commission	292,410	195,786	114,961	2,793	(3,455)	953	1,311	(37)	-	
5391 Neosho County Conservation District	32,369	21,673	12,726	515	(140)	382	365	13	-	
5408 NE Kansas Library System	644,613	431,606	253,430	4,333	(5,742)	2,742	5,250	151	-	
5413 Library Dist 1 Miami County	295,082	197,574	116,012	1,009	(5,822)	(3,915)	(1,238)	(192)	-	
5414 Southwest Kansas Library System	394,548	264,173	155,117	2,401	(7,416)	(3,665)	8,234	952	-	
5421 City of Grandview Plaza	730,827	489,332	287,325	25,090	4,671	8,927	4,459	(36)	-	
5427 Lyon County Conservation District	56,725	37,981	22,301	2,195	1,604	2,770	2,672	220	-	
5433 Riley County Extension Council	161,889	108,394	63,647	2,960	(983)	719	686	(27)	-	
5438 City of Holcomb	278,427	186,423	109,464	(12,741)	(17,176)	(17,202)	(12,008)	(1,146)	-	
5440 Newton Recreation Comm	668,071	447,313	262,653	7,084	(8,431)	(42)	4,082	140	-	
5441 Southeast Kansas Mental Health Center	4,892,064	3,275,525	1,923,318	100,684	(68,394)	3,636	37,040	910	-	
5446 Saline County/City Building Authority	305,162	204,324	119,975	(5,301)	(8,379)	208	(551)	(252)	-	
5454 RWD 2 Miami Co	728,031	487,459	286,226	27,483	8,940	16,376	15,750	1,109	-	
5463 City of Leonardville	86,444	57,879	33,985	2,746	801	1,271	721	15	-	
5466 Grant County Cemetery District	44,182	29,582	17,370	6,293	5,269	4,413	867	(15)	-	
5470 Pawnee Watershed District 81	152,477	102,092	59,946	13,514	9,878	6,460	381	(147)	-	
5471 City of Walton	83,209	55,713	32,714	3,164	1,153	79	1,878	123	-	
5472 Grant County Conservation Dist	26,693	17,872	10,494	(393)	(887)	(577)	116	13	-	
5475 North East Animal Control Commission	64,843	43,416	25,493	(4,580)	(6,063)	(5,360)	(5,696)	(617)	-	
5478 RWD 3 Miami Co	73,838	49,439	29,030	478	(1,290)	(752)	(1,231)	(176)	-	
5479 Wyandotte County Law Library	9,204	6,162	3,618	(5,225)	(2,959)	(2,728)	(2,509)	(256)	-	
5489 Sumner County Extension Council	36,836	24,664	14,482	1,324	474	808	212	(5)	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
5494 Pratt County Conservation Dist	\$ 36,084	\$ 24,161	\$ 14,187	\$ 395	\$ (364)	\$ 136	\$ 123	\$ (11)	\$ -	
5497 Morton County Library	113,950	76,297	44,800	(7,769)	(8,064)	(2,500)	(1,444)	(218)	-	
5498 Kingman County Conservation Dist	85,108	56,985	33,460	5,192	3,015	3,872	3,647	308	-	
5501 Wakarusa Watershed Dist 35	79,056	52,932	31,081	2,749	270	806	613	9	-	
5505 Cherokee County Extension Council	64,384	43,109	25,313	4,306	2,510	819	939	104	-	
5506 Sek Multi County Health Dept	464,421	310,957	182,587	19,737	488	1,557	(953)	(444)	-	
5508 Hays Public Library	724,191	484,888	284,716	25,001	16,590	17,806	6,169	(7)	-	
5511 Sabetha Cemetery Association	11,228	7,518	4,414	(1,250)	(1,374)	(662)	(302)	(38)	-	
5512 City of Rose Hill	1,076,707	720,918	423,308	(19,655)	(29,757)	(7,325)	5,692	312	-	
5513 Thomas County Extension Council	31,305	20,961	12,308	658	231	907	392	4	-	
5518 Plainville Memorial Library	56,328	37,715	22,145	886	(419)	98	38	(29)	-	
5520 Rice County Extension Council	33,016	22,106	12,980	564	(1,076)	90	396	(11)	-	
5521 Pottawatomie Creek Watershed Dist 90	64,572	43,235	25,386	851	(676)	85	112	(26)	-	
5523 Elk County Conservation District	20,807	13,932	8,180	415	(146)	83	76	(6)	-	
5532 Eureka Carnegie Library	57,956	38,805	22,785	(722)	(954)	(150)	556	35	-	
5536 NE Kansas Multi County Board of Health	1,068,922	715,706	420,247	34,807	9,996	16,011	4,903	(472)	-	
5537 Douglas County Extension Council	166,668	111,594	65,526	5,930	3,547	5,858	3,254	176	-	
5543 City of Lake Quivira	38,944	26,075	15,311	(1,041)	(1,959)	(1,255)	(1,362)	(167)	-	
5544 City of Silver Lake	306,059	204,925	120,327	9,718	4,139	5,843	5,006	300	-	
5546 City of Buffalo	27,674	18,529	10,880	809	11	231	71	(17)	-	
5549 South Central Kansas Library System	802,224	537,136	315,395	41,169	10,670	13,640	11,139	587	-	
5551 SE Kansas Regional Planning Commission	174,661	116,946	68,668	(429)	(2,060)	336	977	1	-	
5553 Riley County Law Enforcement Agency	5,589,646	3,742,596	2,197,573	111,753	(12,729)	54,034	10,236	(3,840)	-	
5555 Wet Walnut Creek Watershed Jt Dist 58	159,426	106,745	62,679	4,184	(60)	1,608	1,222	25	-	
5556 City of Garden Plain	371,529	248,760	146,067	7,979	(3,159)	660	(4,674)	(791)	-	
5561 Barber County Extension Council	30,512	20,430	11,996	362	(257)	140	(9)	(20)	-	
5564 City of Hoyt	72,169	48,321	28,373	7,538	(284)	837	373	(19)	-	
5570 RWD 9 Leavenworth County	121,568	81,397	47,795	9,206	6,603	8,122	5,404	386	-	
5573 Scott County Conservation District	31,472	21,072	12,373	218	(1,323)	76	633	62	-	
5585 Miami County Conservation Dist	65,720	44,003	25,838	1,632	1,609	995	270	(2)	-	
5586 Linn County Extension Council	-	-	-	(2,275)	-	-	-	-	-	
5598 Wichita County Conservation Dist	28,383	19,004	11,159	372	(276)	29	41	(11)	-	
5605 Kansas Association of Counties	382,318	255,985	150,309	(6,055)	(21,629)	(17,317)	(12,515)	(1,359)	-	
5606 Labette-Hackberry Crk Watershed Dist 96	50,798	34,012	19,971	1,439	(380)	(272)	(139)	(26)	-	
5615 Finney Co Conservation District	33,580	22,484	13,202	(3,427)	(4,388)	(2,075)	102	3	-	
5617 City of Manter	52,634	35,242	20,693	858	(179)	313	237	(11)	-	
5620 Dorothy Bramlage Library	637,267	426,688	250,542	17,382	(2,447)	2,779	2,756	(79)	-	
5621 Shawnee Heights Fire District	30,888	20,681	12,144	819	147	371	204	(2)	-	
5622 Doniphan Co Rural Fire District 2	145,819	97,634	57,329	7,619	3,057	5,446	3,078	132	-	
5632 Stafford County Conservation Dist	31,389	21,016	12,340	1,489	(455)	(132)	548	57	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
5635 City of Melvern	\$ 92,809	\$ 62,141	\$ 36,488	\$ (1,989)	\$ (3,566)	\$ (1,591)	\$ (1,189)	\$ (169)	\$ -	
5636 Geary County Conservation District	38,839	26,005	15,270	(189)	(599)	(125)	(57)	(26)	-	
5641 Hamilton County Extension Council	-	-	-	(2,733)	(1,614)	(84)	-	-	-	
5642 Stafford Recreation Commission	49,316	33,020	19,389	1,016	(17)	353	479	18	-	
5643 RWD 3 Marshall Co	71,522	47,888	28,119	1,427	(3,155)	(2,005)	386	(11)	-	
5647 Metropolitan Topeka Airport Auth	2,135,110	1,429,582	839,420	22,819	(29,092)	2,625	5,732	(664)	-	
5648 Dickinson Co Conservation Dist	37,963	25,418	14,925	85	(189)	208	309	11	-	
5649 Burlington Recreation Commission	424,935	284,519	167,063	21,866	12,120	12,433	6,882	361	-	
5654 Harper County Extension Council	34,582	23,154	13,596	180	(521)	(212)	(104)	(28)	-	
5656 RWD 3 Nemaha Co	154,480	103,434	60,734	5,094	576	1,256	705	(23)	-	
5661 Kansas Municipal Energy Agency	2,222,702	1,488,229	873,857	81,009	17,837	30,639	11,759	(396)	-	
5662 Atchison County Conservation Dist	74,110	49,621	29,136	644	(278)	(270)	3,659	427	-	
5665 Holcomb Recreation Commission	362,701	242,849	142,596	7,939	359	6,907	7,319	507	-	
5668 City of Auburn	276,758	185,306	108,807	8,196	2,133	5,917	3,543	112	-	
5674 RWD 1 Consolidated Shawnee Co	188,603	126,281	74,149	4,582	159	2,018	1,344	7	-	
5675 Derby Recreation Commission	2,138,950	1,432,153	840,930	62,401	11,668	3,789	(881)	(852)	-	
5676 RWD 2 Mitchell Co	188,811	126,420	74,231	13,944	10,844	10,724	9,907	901	-	
5677 South Central Kansas Reg Medical Center	6,070,408	4,064,495	2,386,585	(172,714)	(306,593)	(191,608)	(86,406)	(11,295)	-	
5680 Ellis County Conservation District	97,421	65,229	38,301	3,074	321	1,110	466	(28)	-	
5681 Pratt County Extension Council	41,531	27,808	16,328	(2,141)	(2,900)	(2,709)	(720)	(46)	-	
5686 City of Park City	1,736,367	1,162,600	682,654	48,994	13,659	29,990	30,517	2,063	-	
5687 City of Bel Aire	2,045,640	1,369,676	804,245	92,653	31,096	32,659	18,925	370	-	
5690 Grant County Recreation Comm	541,661	362,674	212,954	6,795	(7,793)	3,089	6,630	335	-	
5702 City of Meriden	182,321	122,074	71,680	2,069	(2,504)	(148)	2,075	164	-	
5704 Highland Cemetery	50,777	33,998	19,963	1,909	2,610	1,891	117	(31)	-	
5710 Public Wholesale Water District No 4	274,295	183,657	107,839	6,232	(1,198)	1,217	998	(64)	-	
5715 Public Wholesale Water Supply Dist 5	177,771	119,028	69,891	9,137	3,132	1,592	641	(40)	-	
5717 Kearny County Conservation District	39,298	26,313	15,450	(1,195)	(1,527)	65	531	36	-	
5724 Marion County Rural Water District 4	82,082	54,959	32,271	6,819	4,412	5,271	(9,944)	(1,499)	-	
5725 Crawford County RWD 2	68,537	45,890	26,945	4,293	2,268	974	268	3	-	
9000 Topeka Metropolitan Transit Authority	4,905,296	3,284,384	1,928,520	183,324	18,507	29,931	34,111	922	-	
9035 Coffey County Library	676,690	453,084	266,041	10,904	(2,381)	5,807	3,714	(91)	-	
9036 Colby Housing Authority	270,497	181,113	106,346	8,762	1,005	4,706	4,103	245	-	
9037 McPherson Recreation Commission	234,454	156,981	92,176	(17,994)	(25,804)	(14,625)	(3,817)	(299)	-	
9038 Sedgwick County Conservation District	42,241	28,283	16,607	(1,095)	(2,492)	(1,907)	(1,353)	(147)	-	
9039 RWD 1 Jackson Co	166,126	111,231	65,312	3,396	(776)	1,146	1,011	(2)	-	
9040 RWD 3 Jackson Co	275,547	184,495	108,332	3,634	(3,635)	635	1,198	(40)	-	
9044 Disability Rights Center of Kansas	1,258,339	842,532	494,717	51,984	16,507	25,464	26,054	1,858	-	
9049 Kearny County Council on Aging	83,188	55,699	32,705	(5,288)	(5,693)	(4,879)	(4,556)	(501)	-	
9050 USD 208 Recreation Commission	79,557	53,268	31,278	4,440	(1,142)	(61)	940	23	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
9052 City of Salina Housing Authority	\$ 477,778	\$ 319,900	\$ 187,839	\$ 5,234	\$ (6,228)	\$ (879)	\$ (366)	\$ (307)	\$ -	
9058 Atwood Public Library	29,677	19,871	11,668	314	(383)	(403)	(32)	(2)	-	
9059 Smoky Hills Public Television	631,569	422,873	248,302	6,007	(5,728)	5,225	(78)	(556)	-	
9060 USD 303 Recreation Commission	46,123	30,882	18,133	(553)	563	30	(145)	(33)	-	
9061 Consolidated RWD 1	145,736	97,579	57,296	1,994	(1,242)	432	425	(43)	-	
9062 City of Oakley Housing Authority	67,494	45,191	26,535	(199)	(615)	379	174	(24)	-	
9063 City of Hutchinson Housing Authority	-	-	-	(3,645)	-	-	-	-	-	
9064 Coffey County Historical Museum	95,647	64,042	37,604	4,011	336	152	(707)	(141)	-	
9065 Turner Recreation Commission	290,532	194,528	114,223	7,581	1,330	4,941	4,261	265	-	
9068 Shawnee County Fire District 1	70,040	46,896	27,536	688	(1,214)	(697)	(158)	(36)	-	
9069 City of Howard Housing Authority	42,032	28,143	16,525	(324)	(1,674)	(1,175)	(1,311)	(158)	-	
9071 Russell Recreation Commission	86,778	58,103	34,117	1,793	(751)	92	223	(25)	-	
9072 City of Russell Housing Authority	139,308	93,275	54,769	1,030	(2,490)	(1,885)	(849)	(122)	-	
9073 City of McFarland	4,383	2,934	1,723	(2,283)	(2,958)	(3,739)	(4,482)	(461)	-	
9075 Oberlin City Library	24,731	16,559	9,723	(1,232)	(529)	(723)	(1,963)	(223)	-	
9076 Pratt Airport Authority	128,622	86,120	50,568	(2,761)	(5,897)	(5,349)	(3,254)	(314)	-	
9078 The Legacy At Park View	-	-	-	(342,328)	(355,374)	(369,766)	(142,807)	(7,344)	-	
9079 RWD 1 Elk Co	74,819	50,096	29,415	1,274	(591)	(13)	(66)	(47)	-	
9080 Ottawa Recreation Commission	347,612	232,746	136,664	2,034	(6,533)	(4,231)	(2,030)	(320)	-	
9081 Oberlin Housing Authority	53,678	35,940	21,103	(1,823)	(3,898)	(3,282)	(1,234)	(116)	-	
9082 Fort Scott Housing Authority	319,562	213,966	125,636	9,962	(2,301)	(1,040)	1,664	71	-	
9084 Goddard Public Library	41,531	27,808	16,328	226	(1,854)	(248)	(2,189)	(329)	-	
9086 SE Kansas Area Agency on Aging	733,707	491,260	288,458	29,420	2,128	9,417	16,154	1,236	-	
9087 Ulysses Housing Authority	59,354	39,741	23,335	1,682	403	1,219	1,367	105	-	
9089 Lakin Recreation Commission	175,538	117,533	69,013	(8,450)	(1,008)	(4,361)	(4,281)	(319)	-	
9090 City of Agra	27,924	18,697	10,978	(1,720)	(1,292)	(47)	(5)	(18)	-	
9091 City of Chase	99,780	66,808	39,228	2,305	1,871	2,914	2,844	228	-	
9092 Larned Recreation Comm	62,589	41,907	24,607	1,393	(137)	315	195	(18)	-	
9093 City of Scammon	58,895	39,434	23,155	977	(616)	(454)	5,096	641	-	
9095 Comanche County Hospital	2,792,976	1,870,061	1,098,060	88,319	(10,312)	15,039	17,886	152	-	
9096 Rossville Community Library	88,635	59,346	34,847	5,057	2,747	1,522	645	1	-	
9097 Edwards County Hospital	4,801,321	3,214,767	1,887,643	209,964	100,492	134,721	87,176	4,617	-	
9098 Sublette Recreation Commission	117,540	78,700	46,211	(2,339)	(817)	1,527	(1,000)	(300)	-	
9100 City of Weir	71,250	47,706	28,012	(5,786)	(6,944)	(1,925)	318	(10)	-	
9101 Deerfield Recreation Commission	58,895	39,434	23,155	1,968	809	1,468	2,086	191	-	
9102 Stanton County Cemetery Board	38,839	26,005	15,270	2,716	802	122	(8)	(19)	-	
9103 SW Kansas Area Agency on Aging	790,390	529,213	310,743	(22,053)	(35,589)	(23,163)	(16,960)	(2,068)	-	
9104 Jayhawk Area Agency on Aging	900,292	602,798	353,950	276	(13,944)	4,978	8,813	367	-	
9105 NW Kansas Area Agency on Aging	831,984	557,062	327,095	9,169	(7,768)	3,104	4,768	17	-	
9106 Post Rock Extension District 1	178,022	119,196	69,989	4,723	154	2,899	1,711	33	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
9108 City of Bronson	\$ 92,308	\$ 61,806	\$ 36,291	\$ 1,884	\$ (551)	\$ 163	\$ 273	\$ (14)	\$ -	
9109 City of Gridley	75,758	50,725	29,784	588	(411)	(398)	187	5	-	
9110 City of Inman	433,429	290,206	170,403	14,262	(348)	4,002	2,195	(85)	-	
9111 City of New Strawn	135,989	91,053	53,464	2,124	(3,357)	(2,226)	(1,813)	(229)	-	
9113 City of Uniontown	99,446	66,585	39,097	2,804	257	1,656	1,469	81	-	
9114 Erie City Public Library	25,420	17,020	9,994	(643)	(962)	(543)	(237)	(30)	-	
9115 Oakley Public Library	93,185	62,393	36,636	4,194	185	892	479	(13)	-	
9116 Oswego Public Library	26,755	17,914	10,519	892	268	520	460	29	-	
9117 Stanton County Public Library	111,008	74,326	43,643	906	(149)	(3,783)	(1,510)	(91)	-	
9121 Wichita County Extension Council	23,980	16,056	9,428	(210)	(843)	(404)	(533)	(74)	-	
9122 Jewell County Conservation District	31,222	20,905	12,275	(1,479)	(990)	(79)	(21)	(19)	-	
9123 Rooks County Conservation District	93,227	62,421	36,652	6,993	5,159	6,198	5,453	471	-	
9124 Russell County Conservation District	49,316	33,020	19,389	634	(30)	365	75	(30)	-	
9125 Saline County Conservation District	83,731	56,063	32,919	7,466	5,337	6,415	2,199	44	-	
9126 Hugoton Recreation Commission	195,698	131,032	76,939	3,829	(1,219)	804	541	(75)	-	
9127 Hospital Dist No 6 of Harper County	9,319,666	6,240,064	3,664,033	748,777	519,178	632,642	424,499	30,534	-	
9128 Johnson County RWD 7	484,644	324,498	190,538	19,293	6,899	9,969	5,779	152	-	
9129 Jetmore Housing Authority	40,676	27,235	15,992	315	(440)	(36)	49	(16)	-	
9130 Stanton County Health Care Facility	5,739,597	3,842,997	2,256,526	243,397	68,627	105,045	116,113	9,198	-	
9131 City of Palco	61,567	41,222	24,205	(3,347)	(7,960)	(4,181)	(206)	2	-	
9132 Western Kansas Groundwater Management	166,084	111,203	65,296	(11,895)	(7,791)	(3,599)	(252)	(73)	-	
9134 Tri-Ko Inc	4,437,661	2,971,275	1,744,669	65,256	(49,333)	(14,190)	(15,881)	(4,179)	-	
9135 Mary Cotton Public Library	51,152	34,250	20,111	(620)	(2,123)	(388)	235	(8)	-	
9136 City of Harveyville	66,805	44,730	26,264	1,355	97	1,381	192	(58)	-	
9137 SE Kansas Regional Juvenile Detention Center	509,250	340,973	200,212	(6,586)	(26,929)	(20,403)	(13,999)	(1,605)	-	
9138 City of Greenleaf	61,254	41,013	24,082	2,134	195	591	207	(22)	-	
9139 Kansas Guardianship Program	482,516	323,072	189,701	6,647	(6,577)	(1,830)	(643)	(313)	-	
9140 City of Pleasanton	605,377	405,336	238,005	28,063	17,649	21,324	19,103	1,565	-	
9141 City of Winchester	92,058	61,638	36,193	(2,393)	(4,702)	(3,418)	(3,004)	(340)	-	
9142 Wakarusa Township	374,743	250,912	147,330	7,035	(2,144)	2,441	4,474	245	-	
9144 N C Kansas Reg Juvenile Deten Facility	1,091,170	730,602	428,994	62,335	29,792	39,305	47,069	4,223	-	
9145 Developmental Services of NW Kansas Inc	9,274,774	6,210,006	3,646,384	(42,099)	(122,106)	27,879	47,425	(19)	-	
9146 Futures Unlimited Inc	3,557,362	2,381,863	1,398,579	30,572	(14,094)	46,319	48,793	3,070	-	
9147 C O F Training Services Inc	5,559,864	3,722,656	2,185,864	189,626	32,751	76,177	72,003	4,182	-	
9148 NW Local Environmental Protection Group	76,635	51,312	30,129	(1,217)	(3,199)	(1,015)	1,812	192	-	
9149 Big Lakes Developmental Center Inc	4,958,702	3,320,143	1,949,517	95,551	12,929	58,843	6,147	(3,184)	-	
9150 Multi Community Diversified Service Inc	4,315,070	2,889,193	1,696,473	71,708	517	58,577	58,352	3,221	-	
9151 High Plains Mental Health Center	6,188,595	4,143,628	2,433,050	74,615	(75,141)	44,159	39,466	(912)	-	
9152 Arrowhead West Inc	7,307,939	4,893,095	2,873,121	120,757	(34,404)	64,023	44,986	(351)	-	
9153 Barton County Extension Council	-	-	-	(4,422)	(4,635)	(4,605)	(2,829)	(231)	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter
9154 NE Kansas Area Agency on Aging Inc	\$ 314,386	\$ 210,500	\$ 123,601	\$ (6,064)	\$ (2,260)	\$ (446)	\$ (490)	\$ (203)	\$ -
9155 City of Onaga	311,068	208,278	122,297	10,834	454	692	116	(169)	-
9156 Central Rush County Ems	40,926	27,402	16,090	(668)	(1,707)	(1,157)	(1,705)	(209)	-
9157 Tri-Valley Developmental Service Inc	3,446,459	2,307,607	1,354,978	(12,434)	(91,168)	(34,399)	(2,237)	(1,557)	-
9158 Wyandotte County Fair Association Inc	-	-	-	(3,039)	-	-	-	-	-
9159 Sunflower Extension District 6	102,368	68,541	40,246	(1,156)	(2,850)	630	1,251	59	-
9160 Goodland Housing Authority	143,169	95,860	56,287	1,762	(1,889)	(1,419)	(3,077)	(429)	-
9161 Medicine Lodge Township	108,086	72,370	42,494	3,069	558	789	194	(40)	-
9162 NW Kansas Groundwater Mgt Dist 4	315,513	211,255	124,044	6,894	(1,837)	(1,025)	(1,382)	(320)	-
9163 Coldwater-Wilmore Regional Library	32,307	21,631	12,701	(1,718)	(771)	(484)	(322)	(45)	-
9164 Twin Valley Developmental Services Inc	2,949,877	1,975,116	1,159,746	66,362	12,404	58,083	48,882	2,821	-
9166 Scott County Extension Council	28,508	19,088	11,208	(965)	(1,044)	445	(58)	(47)	-
9169 Housing Authority City of Iola	311,715	208,712	122,551	(1,775)	(7,252)	(4,583)	47	(64)	-
9170 Plumb Township Wabaunsee Co	26,505	17,747	10,420	372	(300)	(259)	(115)	(23)	-
9171 Training & Evaluation Center Hutchinson	4,107,789	2,750,406	1,614,980	62,786	12,724	8,533	18,705	153	-
9172 Nemaha County Training Center Inc	1,317,443	882,105	517,953	(16,038)	(44,641)	(21,315)	(6,034)	(1,007)	-
9173 Sheltered Living Inc	4,576,155	3,064,004	1,799,118	107,995	19,506	55,481	61,320	3,888	-
9174 Starkey Inc	12,712,092	8,511,493	4,997,767	239,732	(63,372)	80,755	45,971	(4,387)	-
9175 Community Living Opportunities Inc	1,984,303	1,328,608	780,130	(695,206)	(638,394)	(441,389)	(157,886)	(10,539)	-
9176 City of Grainfield	34,394	23,029	13,522	409	(595)	(43)	97	(13)	-
9177 City of Cunningham	85,567	57,292	33,641	705	(914)	(1,592)	(2,022)	(243)	-
9178 City of Greeley	46,665	31,245	18,347	417	(632)	(170)	(63)	(27)	-
9179 Halstead Public Library	-	-	-	(4,865)	(4,964)	(4,892)	(3,010)	(247)	-
9181 Colby Recreation Dept	40,926	27,402	16,090	(4,666)	(4,392)	(3,783)	(2,675)	(258)	-
9182 City of Whitewater	146,716	98,235	57,682	212	(1,224)	1,220	179	(44)	-
9183 Walnut Creek Extension Dist 2	130,480	87,364	51,298	2,980	(797)	952	846	(1)	-
9184 SC Kansas Area Agency on Aging	410,952	275,157	161,566	7,659	(2,563)	3,599	3,637	140	-
9185 Rice County Council on Aging	275,255	184,299	108,217	7,737	1,289	2,585	902	(141)	-
9186 Kingman County Council on Aging	168,713	112,964	66,330	(859)	(4,122)	(198)	2,096	144	-
9187 City of Norcatour	28,801	19,284	11,323	2,275	1,542	1,853	528	(4)	-
9188 Beloit Housing Authority	53,156	35,591	20,898	(2,349)	(4,934)	(6,373)	(6,097)	(621)	-
9189 Republic County Historical Society	-	-	-	(984)	-	-	-	-	-
9190 Sherman County Conservation District	51,215	34,292	20,135	1,003	(70)	647	668	36	-
9191 Jackson County Conservation District	111,738	74,815	43,930	7,345	4,612	5,675	2,656	113	-
9192 Johnson County Extension Council	181,757	121,697	71,458	(651)	(553)	2,610	1,936	78	-
9193 Yates Center Public Library	35,479	23,755	13,949	1,154	95	381	235	(2)	-
9194 Overbrook Public Library	47,772	31,986	18,781	3,049	514	1,134	491	2	-
9195 Franklin County RWD 6	196,575	131,619	77,284	4,490	(608)	1,291	3,104	252	-
9196 Public Wholesale Water Supply 11	261,126	174,839	102,662	11,650	5,676	3,791	2,735	150	-
9197 Public Wholesale Water Supply 12	187,079	125,260	73,550	2,104	(3,184)	2,039	(1,863)	(469)	-

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
9198 Pawnee Mental Health Services Inc	\$ 8,122,936	\$ 5,438,783	\$ 3,193,537	\$ 62,670	\$ (88,805)	\$ 49,617	\$ 33,970	\$ (2,381)	\$ -	
9199 Topeka Association for Retarded Citizens	3,671,605	2,458,355	1,443,494	1,650	(39,957)	11,976	20,614	86	-	
9200 North Central Regional Planning Commission	995,960	666,854	391,562	32,383	7,009	15,950	12,314	551	-	
9201 Coffeyville Regional Medical Center Inc	21,182,639	14,183,022	8,327,969	847,612	297,153	129,593	27,839	(8,630)	-	
9202 Kansas Public Telecommunications	1,150,962	770,637	452,502	17,284	2,366	28,074	18,498	882	-	
9204 Elk County Council on Aging	73,630	49,299	28,947	(3,314)	(6,910)	(6,703)	(2,577)	(203)	-	
9205 City of La Harpe	111,488	74,648	43,831	279	(1,193)	(4,051)	(3,017)	(288)	-	
9206 City of Offerle	40,571	27,165	15,951	(1,176)	(154)	(108)	176	(2)	-	
9207 Wabaunsee County Extension Council	41,135	27,542	16,172	1,720	1,183	798	297	(5)	-	
9208 Cowley County Council on Aging	204,401	136,859	80,360	8,107	(2,686)	2,897	1,964	13	-	
9209 McPherson County Council on Aging	90,931	60,884	35,750	396	(1,764)	(749)	(254)	(66)	-	
9210 Center Twp Reno County	34,519	23,113	13,571	103	(597)	(518)	(624)	(79)	-	
9211 RWD 5 Anderson Co	94,792	63,469	37,267	4,418	1,906	2,533	1,099	13	-	
9212 RWD 3 Cowley Co	105,248	70,469	41,378	4,656	1,102	661	846	42	-	
9213 RWD 6 Crawford Co	69,393	46,463	27,282	2,277	354	689	481	1	-	
9214 RWD 1 Woodson Co	156,525	104,803	61,538	3,052	(685)	2,264	3,440	255	-	
9215 Kansas Bostwick Irrigation District 2	577,766	386,849	227,149	4,667	(8,290)	(3,743)	(4,820)	(771)	-	
9216 Greeley County Library	57,497	38,498	22,605	1,573	(793)	(33)	134	(19)	-	
9217 Haskell Township Library	60,648	40,608	23,844	1,873	144	424	215	(18)	-	
9218 City of Kensington	81,456	54,539	32,024	3,329	1,104	887	649	37	-	
9219 City of Mound Valley	52,926	35,437	20,808	898	(196)	(305)	99	14	-	
9220 Kanwaka Township	130,709	87,517	51,388	3,415	275	1,683	1,507	72	-	
9221 Lincoln Township Dickinson County	33,872	22,679	13,317	2,168	707	296	49	(13)	-	
9222 Doniphan Co Conservation District	46,937	31,427	18,453	1,071	989	776	418	12	-	
9224 Gove County Medical Center	6,896,674	4,617,729	2,711,432	137,348	(901)	83,720	72,968	2,901	-	
9225 Bird City Housing Authority	46,791	31,329	18,396	2,497	(308)	554	1,322	111	-	
9226 Scott Recreation Commission	97,359	65,187	38,277	1,118	(918)	1,283	115	(83)	-	
9227 Labette Center for Mental Health Service	2,104,118	1,408,831	827,235	27,307	(41,455)	(13,923)	1,471	(851)	-	
9228 Cheney Recreation Commission	61,671	41,292	24,246	1,342	128	615	296	(12)	-	
9229 Douglass Public Library	32,766	21,939	12,882	510	(163)	116	187	(1)	-	
9230 Reno Township	147,781	98,948	58,100	12,718	5,789	3,221	4,965	488	-	
9231 City of Richmond	98,027	65,635	38,539	(3,248)	(5,717)	(3,003)	(3,493)	(462)	-	
9233 Iroquois Center for Human Development	1,349,478	903,555	530,548	21,641	(4,535)	26,736	14,528	95	-	
9234 Bert Nash Community Mental Health	8,581,868	5,746,065	3,373,967	244,663	16,923	123,239	99,053	3,328	-	
9235 City of Elwood	453,068	303,356	178,124	12,052	4,832	8,764	8,162	557	-	
9236 City of Elk City	82,875	55,490	32,582	2,271	1,031	2,290	364	(63)	-	
9237 Park Township	39,340	26,340	15,467	411	(376)	187	4,008	491	-	
9238 Unified Government of Wyandotte County	75,162,893	50,325,973	29,550,340	1,005,154	(375,426)	404,681	256,084	(22,756)	-	
9239 Creative Community Living Inc	-	-	-	(514,194)	(15,094)	-	-	-	-	
9240 Flint Hills Community Health Center Inc	5,677,321	3,801,300	2,232,042	234,884	(43,106)	(76,354)	(82,054)	(11,242)	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
9242 University of Kansas Hospital Authority	\$ 40,474,640	\$ 27,100,150	\$ 15,912,631	\$ (878,672)	\$ (1,572,042)	\$ (938,609)	\$ (219,954)	\$ (30,628)	\$ -	
9243 St Francis Housing Authority	24,606	16,475	9,674	854	(234)	45	113	(2)	-	
9244 Horton Housing Authority	131,523	88,062	51,708	3,564	9	847	222	(68)	-	
9245 Lawrence Housing Authority	2,143,750	1,435,367	842,817	4,134	(44,841)	(14,705)	6,167	(140)	-	
9246 Lincoln Housing Authority	81,477	54,553	32,033	470	(1,676)	139	513	(10)	-	
9247 City of Burden	108,274	72,496	42,568	981	(2,983)	(2,063)	(1,703)	(241)	-	
9248 City of Longton	73,901	49,481	29,054	614	(670)	(199)	(155)	(50)	-	
9249 City of Westmoreland	174,348	116,736	68,545	5,392	1,971	3,214	922	(47)	-	
9250 Consolidated RWD 2	243,720	163,185	95,819	(1,209)	(12,069)	(5,138)	1,294	60	-	
9251 Towanda Township	54,241	36,318	21,325	(337)	(1,546)	(767)	(1,061)	(151)	-	
9253 City of Herndon	39,570	26,494	15,557	298	(1,743)	(3,002)	(1,076)	(76)	-	
9254 Housing Authority of City of Galena	69,163	46,309	27,192	(571)	(2,419)	(1,303)	1,701	216	-	
9255 Atchison Housing Authority	452,776	303,160	178,009	11,182	(388)	3,938	3,514	73	-	
9256 Jetmore Public Library	29,343	19,647	11,536	726	(295)	27	132	(5)	-	
9257 Hays Housing Authority	58,436	39,126	22,974	1,291	(861)	(641)	102	(6)	-	
9258 Housing Authority of City of Belleville	85,045	56,943	33,436	(208)	(1,528)	(1,494)	243	42	-	
9259 Sharon Springs Housing Authority	24,272	16,251	9,542	589	560	1,378	1,153	74	-	
9260 Haysville Community Library	230,217	154,144	90,510	4,179	2,727	5,791	461	(242)	-	
9261 Hamilton County Library	111,383	74,578	43,790	1,656	(2,842)	(796)	(532)	(117)	-	
9262 Ellis Public Library	34,206	22,903	13,448	347	(412)	(49)	(7)	(20)	-	
9263 Bucklin Public Library	35,834	23,993	14,088	1,442	232	242	69	(16)	-	
9264 Elkhart Cemetery District	34,665	23,210	13,629	(2,339)	(1,646)	(115)	(6)	(18)	-	
9265 Ellis Recreation Commission	66,659	44,632	26,207	2,715	999	1,907	1,120	56	-	
9266 Clay County Conservation District	44,766	29,974	17,600	485	(551)	(1,454)	(1,932)	(202)	-	
9267 City of Linn Valley	159,990	107,123	62,900	5,213	(1,817)	(1,238)	(2,714)	(400)	-	
9268 City of Blue Mound	82,332	55,126	32,369	982	379	(540)	335	10	-	
9269 Kansas Workers Risk Cooperative for Counties	750,612	502,579	295,104	54,116	38,700	43,289	23,306	1,449	-	
9270 Manhattan Housing Authority	452,358	302,880	177,845	(13,262)	(17,431)	(8,654)	(240)	(99)	-	
9271 Norton Housing Authority	119,690	80,139	47,056	5,496	696	1,534	807	(3)	-	
9272 Topeka Housing Authority	2,475,167	1,657,270	973,113	21,131	1,391	27,318	12,693	(458)	-	
9275 City of Linwood	71,605	47,944	28,152	(520)	(2,127)	(1,256)	(2,055)	(273)	-	
9276 Lindsborg Community Library	31,326	20,975	12,316	1,229	(1)	(76)	38	(4)	-	
9277 City of North Newton	586,761	392,871	230,686	35,880	13,070	14,376	11,190	683	-	
9278 City of Arcadia	106,396	71,238	41,829	(180)	(439)	1,420	3,513	355	-	
9279 Four County Mental Health Center Inc	10,202,678	6,831,292	4,011,189	181,116	(288,316)	(148,961)	(3,838)	(3,373)	-	
9280 Disability Planning Organization of Kansas Inc	430,737	288,404	169,344	32,270	18,473	22,052	13,887	956	-	
9281 OCCK Inc	9,499,232	6,360,294	3,734,629	200,490	(3,712)	137,059	124,930	5,763	-	
9282 Housing Authority of Kansas City Kansas	5,598,244	3,748,353	2,200,953	(24,936)	(113,778)	(52,370)	(12,062)	(3,311)	-	
9283 Hoisington Recreation Commission	49,358	33,048	19,405	1,345	89	555	264	(4)	-	
9284 Cottonwood Inc	8,120,285	5,437,008	3,192,495	171,241	(46,714)	49,852	23,280	(3,488)	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
9285 Johnson Co Fire Dist No 2	\$ 69,330	\$ 46,421	\$ 27,257	\$ (393,269)	\$ (421,510)	\$ (429,741)	\$ (268,301)	\$ (22,089)	\$ -	
9286 Oskaloosa Public Library	34,185	22,889	13,440	196	(142)	214	(11)	(25)	-	
9287 Basehor Community Library	373,198	249,878	146,723	5,288	(3,622)	725	337	(212)	-	
9288 City of Gypsum	99,717	66,766	39,204	5,041	1,278	740	659	8	-	
9289 Greenleaf Housing Authority	23,374	15,651	9,190	435	(256)	(203)	(675)	(94)	-	
9292 Spring Hill Recreation Commission	295,102	197,588	116,020	16,321	7,147	7,679	3,212	42	-	
9293 RWD 4 Franklin Co	57,685	38,623	22,679	(2,291)	(4,641)	(557)	3,372	360	-	
9294 Mulvane Public Library	209,848	140,506	82,502	18,732	13,264	10,971	5,730	393	-	
9295 City of Prescott	65,448	43,822	25,731	1,613	(1,130)	(503)	(720)	(114)	-	
9296 Anderson County Extension Council	-	-	-	(3,980)	(1,271)	-	-	-	-	
9297 Thomas Co Economic Development Alliance	71,605	47,944	28,152	1,982	(551)	318	207	(39)	-	
9298 Housing Authority of City of Holton	79,640	53,324	31,311	1,518	(861)	534	607	5	-	
9299 City of Bentley	122,799	82,221	48,279	5,981	(1,086)	(925)	916	12	-	
9301 The Center for Counseling & Consultation	2,766,826	1,852,552	1,087,779	(51,935)	(122,128)	(60,389)	(18,227)	(2,783)	-	
9306 River Valley Extension District 4	300,007	200,872	117,948	7,887	1,686	3,631	3,481	186	-	
9307 Public Wholesale Water Supply District 13	215,922	144,572	84,890	5,252	(2,171)	(90)	1,487	54	-	
9308 Linn County Library District 1	26,609	17,816	10,461	728	6	163	91	(7)	-	
9309 Pleasanton Housing Authority	79,911	53,505	31,417	1,562	910	2,300	1,920	133	-	
9310 Public Housing Agency of S Hutchinson	210,767	141,121	82,863	4,751	(953)	1,772	471	(154)	-	
9311 Housing Authority of the City of Solomon	38,088	25,502	14,974	1,468	433	477	193	(12)	-	
9313 USD 350 Recreation Commission	29,093	19,479	11,438	(1,479)	(2,252)	(1,983)	(1,855)	(203)	-	
9314 Wellington Housing Authority	187,371	125,456	73,665	1,964	(2,966)	(208)	985	17	-	
9317 Nippawalla Township	23,166	15,511	9,108	(1,352)	(1,584)	593	466	(4)	-	
9318 Linn County Library District # 5	57,163	38,274	22,474	(842)	(815)	1,965	2,344	198	-	
9320 City of Vermillion	38,025	25,460	14,950	79	(677)	(120)	(8)	(23)	-	
9321 Public Wholesale Water Supply District # 20	163,663	109,582	64,344	1,652	(1,854)	748	2,344	178	-	
9322 Thomas County Historical Society	135,050	90,424	53,095	6,387	(4,203)	(5,613)	(3,628)	(424)	-	
9323 Phillips-Rooks Extension Dist # 5	74,485	49,872	29,284	1,796	(240)	501	1,480	120	-	
9329 Jefferson County Rural Water Dist No 13	169,298	113,355	66,560	2,439	(1,831)	45	3,219	308	-	
9330 Rose Hill Recreation Commission	145,047	97,117	57,025	1,336	(1,665)	723	(544)	(179)	-	
9339 Coffey County Conservation District	46,352	31,036	18,223	1,132	(71)	511	387	6	-	
9341 Meadowlark Extension District	239,066	160,069	93,989	7,955	149	1,277	(1,575)	(342)	-	
9342 Park City Public Library	106,229	71,126	41,764	8,257	4,856	4,046	2,687	177	-	
9347 Auburn Township	103,453	69,268	40,673	8,657	973	2,152	1,619	100	-	
9350 The Housing Authority of the City of Paola	231,073	154,717	90,847	8,311	1,744	3,337	2,182	59	-	
9351 The Housing Authority of the City of Phillipsburg	97,693	65,411	38,408	2,175	180	1,494	290	(69)	-	
9353 Equus Beds Groundwater Mgmt Dist # 2	235,706	157,819	92,668	5,440	(2,937)	(831)	(2,745)	(439)	-	
9354 Americus Township Library	19,847	13,289	7,803	830	(33)	164	127	(1)	-	
9360 Southeast Kansasworks Inc	1,248,488	835,936	490,844	152,375	71,703	24,404	15,901	753	-	
9362 Kansas Power Pool	1,006,103	673,645	395,550	57,449	19,731	21,369	3,273	(676)	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
9363 Osborne Housing Authority	\$ 80,684	\$ 54,022	\$ 31,721	\$ 1,348	\$ (101)	\$ 1,128	\$ 1,293	\$ 83	\$ -	
9365 Newton Housing Authority	269,683	180,568	106,026	(1,597)	(7,003)	(3,382)	(1,099)	(219)	-	
9366 Lincoln Carnegie Library	36,189	24,230	14,228	1,796	290	335	456	31	-	
9367 City of St George	283,248	189,651	111,359	14,887	7,857	11,469	7,684	491	-	
9370 Ashland Library	36,022	24,119	14,162	2,339	679	954	779	52	-	
9372 City of Otis	70,875	47,455	27,864	1,339	393	1,016	1,553	130	-	
9375 City of Chanute Housing Authority	255,449	171,038	100,430	492	(5,171)	(1,177)	746	(17)	-	
9380 Baldwin City Recreation Commission	130,229	87,196	51,200	18,666	15,646	16,944	16,977	1,622	-	
9381 Barton County Conservation District	15,694	10,508	6,170	2,250	1,886	2,042	2,046	195	-	
9382 Coffey County Housing Authority	84,273	56,426	33,132	1,925	(291)	722	871	40	-	
9383 Parsons Housing Authority	193,883	129,816	76,225	2,795	(2,919)	1,207	4,057	352	-	
9387 Hoxie Housing Authority	30,157	20,192	11,856	(2,242)	(2,654)	(3,629)	(3,016)	(285)	-	
9403 Strong City Housing Authority	32,056	21,464	12,603	(1,990)	(2,326)	(566)	407	27	-	
9404 Public Wholesale Water Supply District # 23	276,299	184,998	108,627	7,545	(1,628)	2,101	2,503	92	-	
9406 Stockton Recreation Commission	40,634	27,207	15,975	158	(667)	(360)	(575)	(88)	-	
9407 Unified Greeley County	1,595,077	1,067,998	627,106	12,909	(16,411)	2,949	2,110	(768)	-	
9408 Great Plains Development Authority	360,968	241,690	141,915	(31,288)	(42,892)	(34,942)	(11,399)	(782)	-	
9411 Horsethief Reservoir	105,248	70,469	41,378	3,922	(1,305)	2,009	1,228	5	-	
9412 City of Fontana	13,899	9,306	5,465	(2,426)	(1,723)	(1,011)	(174)	6	-	
9414 Valley Township	-	-	-	(4,251)	(1,303)	(231)	(91)	-	-	
9418 Garden City Housing Authority	191,817	128,432	75,413	1,277	(948)	(81)	(826)	(190)	-	
9424 Rural Water District # 5	458,536	307,017	180,274	19,396	9,719	18,448	19,186	1,621	-	
9425 Oaklawn Improvement District	130,271	87,224	51,216	(3,987)	(2,070)	(723)	1,117	68	-	
9427 Twin Creeks Extension District # 9	83,292	55,769	32,746	1,489	(593)	7	776	53	-	
9432 Graves Memorial Public Library	17,698	11,850	6,958	16	(236)	(1)	209	17	-	
9434 Pottawatomie Co RWD # 4	83,647	56,007	32,886	2,750	(1,973)	(2,795)	(1,301)	(150)	-	
9436 Neodesha Housing Authority	150,243	100,597	59,068	19,199	8,032	4,759	1,335	(12)	-	
9438 Palmyra Township	-	-	-	(2,250)	(4,757)	-	-	-	-	
9443 Minneha Township	105,331	70,525	41,411	2,488	317	621	241	(41)	-	
9447 Golden Prairie Extension District 12	177,354	118,749	69,727	8,341	1,206	2,978	207	(196)	-	
9448 Frontier Extension District # 11	205,236	137,418	80,689	10,928	854	(1,072)	(1,136)	(219)	-	
9449 Southwind Extension District # 10	148,428	99,381	58,354	7,515	2,896	3,950	3,611	267	-	
9451 Montgomery Co RWD # 12	31,430	21,044	12,357	1,059	50	253	155	(6)	-	
9455 Coffey County Fire District # 1	113,387	75,919	44,578	2,537	559	1,565	770	(3)	-	
9460 Liberal Housing Authority	210,328	140,827	82,691	1,366	(3,241)	(720)	(3,679)	(572)	-	
9463 City of Benton	349,761	234,186	137,509	50,168	42,056	45,545	29,727	2,300	-	
9468 Salt Creek Township	39,298	26,313	15,450	346	(544)	(35)	73	(17)	-	
9480 Clay Center Housing Authority	211,539	141,638	83,167	5,065	195	2,375	2,327	105	-	
9482 RWD # 1 Washington	185,389	124,129	72,886	5,424	(801)	25	337	(62)	-	
9484 Lakin Comanche Cemetery District	87,383	58,508	34,355	3,057	(121)	489	311	(22)	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter
9486 Chisholm Creek Utility Authority	\$ 272,897	\$ 182,720	\$ 107,290	\$ 5,936	\$ (666)	\$ 2,617	\$ 1,710	\$ (40)	\$ -
9490 City of Atlanta	23,500	15,734	9,239	(926)	(1,488)	(1,626)	(1,281)	(122)	-
9491 Chapman Housing Authority	33,705	22,568	13,251	(1,149)	(759)	345	419	10	-
9493 Downs Housing Authority	48,272	32,321	18,978	(67)	(1,234)	(669)	(292)	(43)	-
9494 Garfield Township	36,397	24,370	14,310	603	(374)	(179)	(46)	(19)	-
9495 Seneca Housing Authority	97,567	65,327	38,359	965	(7,473)	(5,026)	(3,736)	(411)	-
9497 Beck-Bookman Library	76,635	51,312	30,129	2,154	426	1,322	1,428	99	-
9499 Midway Extension District # 15	90,534	60,618	35,594	8,905	2,299	2,869	2,383	153	-
9510 Douglas County Conservation District	107,648	72,076	42,322	13,916	4,347	654	(118)	(94)	-
9515 Northeast Kansas Environmental Services	69,643	46,630	27,380	9,375	4,003	1,740	711	(6)	-
9516 Grant Township	113,324	75,877	44,554	14,369	4,333	845	204	(48)	-
9518 Hesston Recreation Commission	97,985	65,607	38,523	13,717	6,638	1,024	(1,243)	(235)	-
9519 Williamsport Township	85,922	57,530	33,780	10,777	2,774	391	(91)	(68)	-
9520 Clay Center Public Utilities Commission	1,592,927	1,066,558	626,260	195,397	36,379	4,728	7,826	(187)	-
9521 Hill City Housing Authority	39,570	26,494	15,557	5,022	1,677	596	452	27	-
9522 Wellsville Fire District	21,204	14,197	8,336	2,638	551	(54)	(48)	(16)	-
9523 Frontenac Housing Authority	22,352	14,966	8,788	3,206	2,687	2,910	1,877	145	-
9529 Butler County Fire District # 3	276,486	185,124	108,701	38,928	26,916	13,012	4,873	298	-
9534 Cowley Rural Water District # 5	211,748	141,777	83,249	30,213	25,302	22,707	7,009	212	-
9541 Lincoln Library	72,899	48,810	28,660	10,457	8,766	9,494	6,030	456	-
9544 Cottonwood Extension District	71,271	47,720	28,020	10,223	8,570	9,282	5,776	432	-
9547 Flint Hills Metropolitan Planning Organization	167,607	112,223	65,895	24,040	20,154	21,826	14,200	1,096	-
9556 Clearwater Recreation Commission	30,679	20,541	12,061	4,397	3,686	3,991	3,999	384	-
9559 Minneapolis Housing Authority	79,202	53,030	31,138	11,352	9,515	10,305	10,325	988	-
Total Local Group	\$ 2,087,004,785	\$ 1,397,372,334	\$ 820,507,292	\$ 35,991,304	\$ (12,408,149)	\$ 8,406,657	\$ 8,925,140	\$ (295,466)	\$ -

**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, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter
Kansas Police and Firemen Group:									
S246 Fort Hays State University	\$ 1,170,849	\$ 825,081	\$ 535,606	\$ 39,557	\$ 2,391	\$ (512)	\$ (1,088)	\$ (618)	\$ -
S367 Kansas State University	2,736,042	1,928,049	1,251,605	122,692	15,782	12,185	9,970	(388)	-
S379 Emporia State University	1,047,158	737,917	479,023	51,495	26,112	18,475	10,290	496	-
S385 Pittsburg State University	1,160,580	817,844	530,908	(22,426)	(56,730)	(62,313)	(65,979)	(7,099)	-
S682 Staff Benefits University of Kansas	4,215,446	2,970,564	1,928,359	141,498	(5,454)	309	(37,595)	(6,780)	-
S683 University of Kansas Medical Center	7,896,440	5,564,507	3,612,233	646,474	404,100	294,698	147,550	9,445	-
S715 Wichita State University	3,339,621	2,353,383	1,527,712	170,766	68,997	48,773	44,480	3,130	-
Other state agencies	112,098,587	78,994,259	51,279,591	4,570,708	1,711,395	843,399	209,565	(27,325)	-
4 Atchison County	4,040,910	2,847,571	1,848,517	417,207	323,888	263,602	54,000	(1,068)	-
12 Cherokee County	2,454,863	1,729,906	1,122,979	364,751	306,871	310,831	206,268	16,491	-
18 Cowley County	3,225,940	2,273,273	1,475,709	92,121	11,581	34,972	27,134	935	-
20 Dickinson County	2,839,310	2,000,821	1,298,845	118,284	42,190	44,129	19,895	36	-
22 Douglas County	18,568,117	13,084,685	8,494,000	633,506	279,719	383,637	261,116	13,606	-
25 Ellis County	7,244,803	5,105,308	3,314,141	254,814	80,280	87,913	32,572	(1,285)	-
28 Ford County	7,372,143	5,195,043	3,372,393	162,151	45,779	119,454	72,945	3,088	-
29 Franklin County	8,160,269	5,750,424	3,732,922	326,725	134,848	112,947	64,078	662	-
33 Gray County	1,483,152	1,045,156	678,469	60,062	23,429	29,487	17,048	711	-
37 Harvey County	3,367,844	2,373,271	1,540,623	155,730	63,811	77,596	37,782	894	-
39 Jefferson County	2,377,965	1,675,717	1,087,802	360,603	304,535	308,371	292,604	27,809	-
41 Johnson County	131,192,078	92,449,168	60,013,924	4,498,922	1,341,044	1,672,545	584,961	(35,032)	-
42 Kearny County	2,490,396	1,754,946	1,139,234	45,852	(12,817)	6,677	1,367	(1,251)	-
45 Labette County	1,894,659	1,335,139	866,713	40,705	4,169	8,167	6,421	(276)	-
47 Leavenworth County	15,955,365	11,243,516	7,298,795	852,929	408,484	402,737	217,984	9,576	-
56 Miami County	9,335,427	6,578,541	4,270,499	459,942	227,757	184,938	81,133	2,324	-
61 Neosho County	1,755,843	1,237,317	803,212	32,013	5,181	(3,210)	(9,374)	(1,654)	-
66 Ottawa County	770,086	542,669	352,277	108,491	90,334	74,590	10,394	(829)	-
71 Reno County	6,044,783	4,259,671	2,765,191	104,972	22,539	12,967	(33,457)	(6,465)	-
72 Republic County	436,354	307,492	199,610	66,169	55,882	56,586	53,692	5,105	-
74 Riley County	5,238,833	3,691,730	2,396,508	776,427	652,907	661,359	414,993	31,981	-
77 Russell County	1,188,214	837,317	543,549	16,122	(2,227)	23,070	16,926	817	-
80 Sedgwick County	92,341,581	65,071,782	42,241,732	2,879,963	745,507	1,053,897	731,409	24,025	-
81 Seward County	3,988,026	2,810,305	1,824,326	117,003	20,298	32,242	14,595	(734)	-
82 Shawnee County	20,101,381	14,165,154	9,195,393	1,014,811	644,528	630,065	906,105	92,417	-
88 Sumner County	2,940,509	2,072,135	1,345,138	101,584	28,058	35,326	6,970	(1,299)	-
97 City of Abilene	3,049,307	2,148,803	1,394,908	96,110	18,791	29,853	20,804	365	-
104 City of Arkansas City	7,139,424	5,031,049	3,265,935	218,071	111,304	104,098	47,644	637	-
107 City of Atchison	5,325,813	3,753,024	2,436,298	178,215	36,548	41,688	48,397	1,473	-
120 City of Chanute	5,013,051	3,532,625	2,293,224	158,611	61,171	86,292	65,508	3,595	-
126 City of Coffeyville	6,991,674	4,926,932	3,198,347	165,052	2,471	40,249	30,107	(988)	-

**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, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
130 City of Dodge City	\$ 10,008,608	\$ 7,052,922	\$ 4,578,446	\$ 275,226	\$ 62,189	\$ 132,247	\$ 58,858	\$ (966)	\$ -	
135 City of El Dorado	5,730,268	4,038,037	2,621,316	204,687	59,468	61,460	40,210	1,100	-	
141 City of Erie	274,457	193,406	125,551	(474)	(1,765)	(2,604)	1,739	244	-	
142 City of Eudora	2,044,563	1,440,774	935,287	131,567	77,965	68,830	32,916	1,526	-	
144 City of Fort Scott	4,064,421	2,864,139	1,859,273	161,659	64,487	58,827	33,663	1,284	-	
147 City of Garden City	14,925,270	10,517,623	6,827,577	615,935	246,962	208,517	108,597	3,020	-	
151 City of Girard	1,040,608	733,302	476,027	11,877	(8,268)	2,888	(4,352)	(1,243)	-	
160 City of Hays	8,343,178	5,879,317	3,816,594	253,980	95,203	163,345	110,976	5,657	-	
170 City of Hutchinson	25,823,548	18,197,482	11,813,003	575,240	6,908	20,620	(7,174)	(11,609)	-	
177 City of Junction City	16,637,637	11,724,303	7,610,901	590,127	139,742	226,481	74,891	(4,767)	-	
186 City of Lawrence	66,488,488	46,853,480	30,415,214	1,861,801	307,205	354,625	93,626	(22,679)	-	
187 City of Leavenworth	16,274,332	11,468,288	7,444,707	416,607	73,287	234,611	122,512	585	-	
188 City of Liberal	8,249,361	5,813,206	3,773,677	307,569	103,361	141,630	69,936	779	-	
193 City of Marion	444,613	313,312	203,388	(3,331)	(10,470)	(9,589)	(5,205)	(622)	-	
200 City of Minneola	187,319	132,001	85,689	27,843	23,426	23,728	15,878	1,276	-	
208 City of Newton	14,761,219	10,402,019	6,752,532	452,723	111,847	195,214	103,593	572	-	
211 City of Olathe	69,647,900	49,079,872	31,860,489	3,052,532	1,367,626	1,595,656	790,207	25,627	-	
214 City of Oswego	543,313	382,865	248,539	15,597	3,459	5,414	2,991	(4)	-	
215 City of Ottawa	8,529,563	6,010,660	3,901,856	337,236	110,146	123,435	79,353	2,660	-	
217 City of Paola	2,317,526	1,633,127	1,060,154	54,573	9,546	25,686	22,309	1,083	-	
218 City of Parsons	5,121,891	3,609,323	2,343,013	102,805	12,504	54,744	23,083	(1,328)	-	
221 City of Pittsburg	10,778,349	7,595,347	4,930,565	359,591	57,496	60,038	39,636	(1,134)	-	
235 City of Topeka	102,802,729	72,443,603	47,027,193	2,590,454	295,163	929,079	687,701	11,686	-	
240 City of Wakefield	105,408	74,280	48,219	14,891	11,815	5,359	8,079	974	-	
246 City of Wellington	5,192,800	3,659,292	2,375,451	165,882	61,903	63,164	42,897	1,467	-	
248 City of Winfield	7,861,567	5,539,933	3,596,280	226,424	22,668	63,760	68,256	3,491	-	
297 Clark County	644,398	454,098	294,780	6,891	978	9,028	5,132	116	-	
301 Pottawatomie County	9,025,465	6,360,115	4,128,706	905,043	680,298	699,689	486,791	38,340	-	
304 City of Augusta	3,109,760	2,191,403	1,422,562	360,345	76,287	(23,179)	(20,205)	(3,317)	-	
307 City of Bonner Springs	3,830,410	2,699,234	1,752,224	56,063	(30,693)	(27,587)	2,484	60	-	
314 City of Herington	997,707	703,070	456,402	25,323	8,679	16,754	15,504	1,065	-	
318 City of Manhattan	13,244,573	9,333,260	6,058,741	431,281	116,332	142,563	51,732	(2,636)	-	
319 City of McPherson	7,461,608	5,258,088	3,413,319	211,977	97,594	107,514	21,729	(3,121)	-	
322 City of Salina	29,791,754	20,993,820	13,628,262	813,535	196,519	294,428	221,173	7,842	-	
366 City of Concordia	2,293,627	1,616,286	1,049,221	116,145	12,687	21,308	10,701	(491)	-	
385 City of Baldwin City	1,411,942	994,975	645,894	39,867	573	(6,710)	(19,605)	(2,713)	-	
393 City of Emporia	14,086,114	9,926,281	6,443,704	494,947	175,255	248,162	137,727	4,161	-	
395 City of Gardner	6,189,056	4,361,339	2,831,189	372,983	192,191	140,205	76,144	3,622	-	
404 City of Rossville	200,504	141,292	91,721	978	(3,670)	(3,226)	(4,072)	(509)	-	
406 City of Spring Hill	1,749,897	1,233,127	800,492	69,623	12,736	12,211	(4,858)	(1,816)	-	
442 City of Belleville	473,395	333,595	216,555	70,129	58,968	59,732	37,106	2,840	-	

See accompanying notes to schedules

(continued)

**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, 2019

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2020	2021	2022	2023	2024	Thereafter	
459 City of Shawnee	\$ 35,045,222	\$ 24,695,863	\$ 16,031,466	\$ 1,655,342	\$ 810,144	\$ 759,735	\$ 402,522	\$ 16,552	\$ -	
480 City of Lenexa	35,858,440	25,268,926	16,403,473	1,478,872	635,969	601,481	440,449	25,988	-	
483 Soldier Twp Shawnee County	526,394	370,942	240,799	79,824	67,413	68,262	64,772	6,156	-	
641 City of Moundridge	1,052,400	741,611	481,421	156,561	131,748	133,446	90,875	7,384	-	
676 City of Mission	5,131,658	3,616,206	2,347,481	160,272	75,787	79,085	61,196	3,523	-	
769 City of Roeland Park	2,233,806	1,574,131	1,021,856	53,593	2,752	16,505	11,021	(297)	-	
1069 City of Merriam	5,836,006	4,112,550	2,669,686	(158,934)	(58,629)	65,967	22,303	(1,423)	-	
4087 City of Overbrook	206,220	145,320	94,336	9,363	5,975	4,576	9,581	938	-	
4126 City of Derby	10,017,340	7,059,075	4,582,441	350,039	89,908	112,296	70,578	898	-	
4182 City of Leawood	23,589,843	16,623,422	10,791,193	811,434	232,789	322,084	217,419	7,093	-	
4254 City of Fairway	1,582,298	1,115,023	723,824	24,940	(866)	8,975	(22,433)	(3,719)	-	
4279 City of Victoria	395,320	278,576	180,839	16,770	6,215	6,271	3,340	112	-	
4476 Johnson Co Consolidated Fire Dist No 2	16,674,765	11,750,467	7,627,885	543,704	148,922	203,174	82,503	(2,799)	-	
4583 City of Overland Park	26,904,602	18,959,285	12,307,532	2,731,680	1,582,729	1,171,366	548,042	30,224	-	
4612 City of Westwood	1,208,968	851,942	553,043	39,905	26,165	32,381	32,889	2,753	-	
4808 Johnson Co Park & Recreation Dist	3,799,745	2,677,626	1,738,197	212,696	96,379	90,438	42,891	1,381	-	
4809 City of Edwardsville	5,664,587	3,991,753	2,591,270	290,710	141,259	140,145	63,897	2,461	-	
4810 City of Goddard	1,893,481	1,334,309	866,175	122,495	82,834	73,677	45,393	3,044	-	
5242 City of Lansing	2,825,062	1,990,780	1,292,327	129,830	61,157	74,502	56,384	3,835	-	
5543 City of Lake Quivira	264,360	186,291	120,932	36,317	25,674	13,992	5,206	296	-	
5553 Riley County Law Enforcement Agency	20,089,733	14,156,945	9,190,065	604,578	161,767	226,225	98,078	(2,579)	-	
5621 Shawnee Heights Fire District	1,937,287	1,365,179	886,214	79,906	32,780	36,364	19,187	729	-	
5686 City of Park City	1,980,835	1,395,866	906,135	59,491	13,906	9,490	5,175	(318)	-	
9085 Johnson Co Fire Dist 1	6,387,492	4,501,173	2,921,963	413,767	261,350	259,529	149,599	9,282	-	
9238 Unified Government of Wyandotte County	181,508,036	127,906,099	83,031,005	4,721,579	982,158	1,983,508	1,409,273	40,021	-	
9247 City of Burden	61,286	43,187	28,035	(2,693)	(2,621)	(2,701)	(2,554)	(284)	-	
9267 City of Linn Valley	170,557	120,189	78,022	25,864	21,843	22,118	20,987	1,993	-	
9285 Johnson Co Fire Dist No 2	8,570,253	6,039,334	3,920,469	1,268,058	1,065,990	1,079,816	652,033	48,892	-	
9290 City of Basehor	2,031,119	1,431,300	929,137	83,430	27,547	40,785	16,549	(97)	-	
9316 City of Andover	6,781,232	4,778,636	3,102,080	375,566	184,389	171,609	74,437	2,123	-	
9340 McPherson County Rural Fire Dist # 9	61,817	43,562	28,278	1,464	244	686	501	15	-	
9364 Leavenworth Co Fire District # 1	1,624,884	1,145,032	743,304	109,044	55,331	42,522	16,220	283	-	
9417 Northwest Consolidated Fire District	3,655,500	2,575,978	1,672,212	253,319	137,839	139,636	84,130	5,130	-	
9455 Coffey County Fire District # 1	-	-	-	(372)	-	-	-	-	-	
Total Kansas Police and Firemen Group	\$ 1,436,272,537	\$ 1,012,120,568	\$ 657,024,058	\$ 54,115,247	\$ 20,250,907	\$ 22,568,091	\$ 13,044,316	\$ 428,239	\$ -	
Judges Group:										
Employer - State of Kansas	\$ 41,525,043	\$ 23,425,318	\$ 7,739,068	\$ 1,010,466	\$ (186,057)	\$ 361,983	\$ 161,057	\$ (24,116)	\$ -	
Total Judges Group										
Total Pension Plan	\$ 12,417,493,931	\$ 8,900,634,092	\$ 5,951,573,502	\$ 195,562,423	\$ (29,909,865)	\$ 80,286,082	\$ 72,659,014	\$ 1,479,231	\$ -	

See accompanying notes to schedules